

Bay Point Legend Villas Association, Inc.

05/06/26

Balance Sheet

Accrual Basis

As of April 30, 2026

	<u>Apr 30, 26</u>
ASSETS	
Current Assets	
Checking/Savings	
11021 · Trustmark Regular Checking	78,157.21
11022 · Trustmark Reserve Account	68,111.95
11023 · Trustmark Roof Reserve Account	-50.00
Total Checking/Savings	<u>146,219.16</u>
Accounts Receivable	
11051 · Accounts Receivable	22,805.00
Total Accounts Receivable	<u>22,805.00</u>
Other Current Assets	
12001 · Allowance for Doubtful Accounts	-1,521.42
Total Other Current Assets	<u>-1,521.42</u>
Total Current Assets	<u>167,502.74</u>
Other Assets	
13031 · Prepaid Insurance	21,104.49
33000 · Fund Balance--Reerve Account	-12,000.00
Total Other Assets	<u>9,104.49</u>
TOTAL ASSETS	<u>176,607.23</u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
2102 · Insurance Note Payable	1,219.53
2203 · Contract Liability	55,441.00
Total Other Current Liabilities	<u>56,660.53</u>
Total Current Liabilities	<u>56,660.53</u>
Total Liabilities	56,660.53
Equity	
32000 · Retained Earnings	76,979.85
Net Income	42,966.85
Total Equity	<u>119,946.70</u>
TOTAL LIABILITIES & EQUITY	<u>176,607.23</u>