

06/12/15

**Dutch Creek Village HOA**  
**Balance Sheet - Accrual**  
As of May 31, 2015

	May 31, 15
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
<b>Operating Account Balances</b>	
Vectra Checking..664	1,882.33
Vectra MoneyMKT..564	97,730.27
<b>Total Operating Account Balances</b>	99,612.60
<b>Reserve Account Balances</b>	
Vectra Replace/MajorRpr Fnd..85	51,657.46
Vectra Improvement Fund...79	25,544.05
<b>Total Reserve Account Balances</b>	77,201.51
<b>Total Checking/Savings</b>	176,814.11
<b>Accounts Receivable</b>	
Allowance for Bad Debt	-990.00
Receivables	7,674.80
<b>Total Accounts Receivable</b>	6,684.80
<b>Other Current Assets</b>	
<b>Prepaid Expenses</b>	
Prepaid Insurance	336.45
<b>Total Prepaid Expenses</b>	336.45
Undeposited Funds	145.00
<b>Total Other Current Assets</b>	481.45
<b>Total Current Assets</b>	183,980.36
<b>Fixed Assets</b>	
2011-2012 Improvement Project	77,447.50
<b>Landscape &amp; Perimeters</b>	
Sidewalks	2,146.00
Perimeter fence	15,702.28
Entrances	18,802.01
Landscape & Perimeters - Other	23,987.79
<b>Total Landscape &amp; Perimeters</b>	60,638.08
<b>Recreation</b>	
<b>Tennis Courts</b>	
2015 Tennis Court Repair	4,500.00
Tennis Courts - Other	42,750.84
<b>Total Tennis Courts</b>	47,250.84
<b>Swimming pool &amp; bathhouse</b>	
2013-2014 Replacements	18,720.95
Swimming pool & bathhouse - Other	145,788.95
<b>Total Swimming pool &amp; bathhouse</b>	164,509.90
Recreation - Other	330,941.05
<b>Total Recreation</b>	542,701.79
<b>Utility</b>	
Water Meters	1,389.00
Utility - Other	24,083.56
<b>Total Utility</b>	25,472.56
<b>Equipment</b>	23,852.69

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As of May 31, 2015

	<u>May 31, 15</u>
Accum Depreciation	
Accum Dep- 13 - 14 Replacements	-18,720.95
Accum Deprec-Reserve Fund	-1,477.84
Accum Depreciation - Other	-705,413.83
<b>Total Accum Depreciation</b>	<u>-725,612.62</u>
<b>Total Fixed Assets</b>	<u>4,500.00</u>
<b>TOTAL ASSETS</b>	<b><u>188,480.36</u></b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
Accounts Payable	
Accounts Payable	4,973.00
<b>Total Accounts Payable</b>	<u>4,973.00</u>
<b>Other Current Liabilities</b>	
Other Current Liabilities	
Prepaid Assessments	-20.00
<b>Total Other Current Liabilities</b>	<u>-20.00</u>
<b>Total Other Current Liabilities</b>	<u>-20.00</u>
<b>Total Current Liabilities</b>	<u>4,953.00</u>
<b>Total Liabilities</b>	4,953.00
<b>Equity</b>	
Fund Balance	106,301.20
Net Income	77,226.16
<b>Total Equity</b>	<u>183,527.36</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>188,480.36</u></b>