

**Dutch Creek Village HOA**  
**Balance Sheet - Accrual**  
As of June 30, 2015

	Jun 30, 15
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
<b>Operating Account Balances</b>	
Vectra Checking..664	1,588.41
Vectra MoneyMKT..564	91,634.38
<b>Total Operating Account Balances</b>	93,222.79
<b>Reserve Account Balances</b>	
Vectra Replace/MajorRpr Fnd..85	51,675.58
Vectra Improvement Fund...79	26,047.86
<b>Total Reserve Account Balances</b>	77,723.44
<b>Total Checking/Savings</b>	170,946.23
<b>Accounts Receivable</b>	
Allowance for Bad Debt	-990.00
Receivables	3,657.75
<b>Total Accounts Receivable</b>	2,667.75
<b>Other Current Assets</b>	
<b>Prepaid Expenses</b>	
Prepaid Insurance	4,102.00
<b>Total Prepaid Expenses</b>	4,102.00
<b>Total Other Current Assets</b>	4,102.00
<b>Total Current Assets</b>	177,715.98
<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
<b>Recreation - Other</b>	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
<b>Accum Depreciation</b>	
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>	-725,612.62
<b>Total Fixed Assets</b>	4,500.00

07/13/15

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As of June 30, 2015

	<u>Jun 30, 15</u>
<b>TOTAL ASSETS</b>	<b>182,215.98</b>
<b>LIABILITIES &amp; EQUITY</b>	
Liabilities	
Current Liabilities	
Accounts Payable	4,825.00
<b>Total Accounts Payable</b>	<u>4,825.00</u>
<b>Total Current Liabilities</b>	<u>4,825.00</u>
<b>Total Liabilities</b>	4,825.00
Equity	
Fund Balance	106,301.20
Net Income	71,089.78
<b>Total Equity</b>	<u>177,390.98</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>182,215.98</b>