

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

|  | Jul 31, 15 |
|--|------------|
| <b>ASSETS</b>                              |            |
| <b>Current Assets</b>                      |            |
| <b>Checking/Savings</b>                    |            |
| <b>Operating Account Balances</b>          |            |
| Vectra Checking..664                       | 583.84     |
| Vectra MoneyMKT..564                       | 78,637.00  |
| <b>Total Operating Account Balances</b>    | 79,220.84  |
| <b>Reserve Account Balances</b>            |            |
| Vectra Replace/MajorRpr Fnd..85            | 60,505.59  |
| Vectra Improvement Fund...79               | 26,547.86  |
| <b>Total Reserve Account Balances</b>      | 87,053.45  |
| <b>Total Checking/Savings</b>              | 166,274.29 |
| <b>Accounts Receivable</b>                 |            |
| Allowance for Bad Debt                     | -495.00    |
| Receivables                                | 2,407.40   |
| <b>Total Accounts Receivable</b>           | 1,912.40   |
| <b>Other Current Assets</b>                |            |
| Prepaid Expenses                           |            |
| Prepaid Insurance                          | 3,760.17   |
| <b>Total Prepaid Expenses</b>              | 3,760.17   |
| <b>Total Other Current Assets</b>          | 3,760.17   |
| <b>Total Current Assets</b>                | 171,946.86 |
| <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  |

08/19/15

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As of July 31, 2015

|                                       | <u>Jul 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>176,446.86</u></b> |
| <b>LIABILITIES &amp; EQUITY</b>       |                          |
| <b>Liabilities</b>                    |                          |
| <b>Current Liabilities</b>            |                          |
| Accounts Payable                      |                          |
| Accounts Payable                      | 4,879.00                 |
| <b>Total Accounts Payable</b>         | <u>4,879.00</u>          |
| <b>Total Current Liabilities</b>      | <u>4,879.00</u>          |
| <b>Total Liabilities</b>              | 4,879.00                 |
| <b>Equity</b>                         |                          |
| Fund Balance                          | 106,301.20               |
| Net Income                            | 65,266.66                |
| <b>Total Equity</b>                   | <u>171,567.86</u>        |
| <b>TOTAL LIABILITIES &amp; EQUITY</b> | <b><u>176,446.86</u></b> |