

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

| | Aug 31, 15 |
|--|------------|
| ASSETS | |
| Current Assets | |
| Checking/Savings | |
| Operating Account Balances | |
| Vectra Checking..664 | 4,129.79 |
| Vectra MoneyMKT..564 | 69,884.47 |
| Total Operating Account Balances | 74,014.26 |
| Reserve Account Balances | |
| Vectra Replace/MajorRpr Fnd..85 | 60,526.15 |
| Vectra Improvement Fund...79 | 27,047.86 |
| Total Reserve Account Balances | 87,574.01 |
| Total Checking/Savings | 161,588.27 |
| Accounts Receivable | |
| Allowance for Bad Debt | -495.00 |
| Receivables | 941.30 |
| Total Accounts Receivable | 446.30 |
| Other Current Assets | |
| Prepaid Expenses | |
| Prepaid Insurance | 3,418.34 |
| Total Prepaid Expenses | 3,418.34 |
| Total Other Current Assets | 3,418.34 |
| Total Current Assets | 165,452.91 |
| Fixed Assets | |
| 2011-2012 Improvement Project | 77,447.50 |
| Landscape & Perimeters | |
| Sidewalks | 2,146.00 |
| Perimeter fence | 15,702.28 |
| Entrances | 18,802.01 |
| Landscape & Perimeters - Other | 23,987.79 |
| Total Landscape & Perimeters | 60,638.08 |
| Recreation | |
| Tennis Courts | |
| 2015 Tennis Court Repair | 4,500.00 |
| Tennis Courts - Other | 42,750.84 |
| Total Tennis Courts | 47,250.84 |
| Swimming pool & bathhouse | |
| 2013-2014 Replacements | 18,720.95 |
| Swimming pool & bathhouse - Other | 145,788.95 |
| Total Swimming pool & bathhouse | 164,509.90 |
| Recreation - Other | 330,941.05 |
| Total Recreation | 542,701.79 |
| Utility | |
| Water Meters | 1,389.00 |
| Utility - Other | 24,083.56 |
| Total Utility | 25,472.56 |
| Equipment | 23,852.69 |

09/09/15

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

| | <u>Aug 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 |
| Total Accum Depreciation | <u>-725,612.62</u> |
| Total Fixed Assets | <u>4,500.00</u> |
| TOTAL ASSETS | <u>169,952.91</u> |
| LIABILITIES & EQUITY | |
| Liabilities | |
| Current Liabilities | |
| Accounts Payable | |
| Accounts Payable | 5,213.32 |
| Total Accounts Payable | <u>5,213.32</u> |
| Total Current Liabilities | <u>5,213.32</u> |
| Total Liabilities | 5,213.32 |
| Equity | |
| Fund Balance | 106,301.20 |
| Net Income | 58,438.39 |
| Total Equity | <u>164,739.59</u> |
| TOTAL LIABILITIES & EQUITY | <u>169,952.91</u> |