

12/18/15

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

| | Nov 30, 15 |
|--|------------|
| ASSETS | |
| Current Assets | |
| Checking/Savings | |
| Operating Account Balances | |
| Vectra Checking..664 | 2,230.76 |
| Vectra MoneyMKT..564 | 53,733.01 |
| Total Operating Account Balances | 55,963.77 |
| Reserve Account Balances | |
| Vectra Replace/MajorRpr Fnd..85 | 60,830.90 |
| Vectra Improvement Fund...79 | 28,554.79 |
| Total Reserve Account Balances | 89,385.69 |
| Total Checking/Savings | 145,349.46 |
| Accounts Receivable | |
| Allowance for Bad Debt | -1,180.80 |
| Receivables | 561.80 |
| Total Accounts Receivable | -619.00 |
| Other Current Assets | |
| Prepaid Expenses | |
| Prepaid Insurance | 2,392.85 |
| Total Prepaid Expenses | 2,392.85 |
| Total Other Current Assets | 2,392.85 |
| Total Current Assets | 147,123.31 |
| 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 |

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| | <u>Nov 30, 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>151,623.31</u> |
| LIABILITIES & EQUITY | |
| Liabilities | |
| Current Liabilities | |
| Accounts Payable | |
| Accounts Payable | 5,610.00 |
| Total Accounts Payable | <u>5,610.00</u> |
| Total Current Liabilities | <u>5,610.00</u> |
| Total Liabilities | 5,610.00 |
| Equity | |
| Fund Balance | 106,301.20 |
| Net Income | 39,712.11 |
| Total Equity | <u>146,013.31</u> |
| TOTAL LIABILITIES & EQUITY | <u>151,623.31</u> |