

**LAKE DON PEDRO OWNERS ASSOCIATION**

**Balance Sheet**

**As of August 31, 2018**

**ACCRUAL BASIS (Quickbooks data converted to Fund Accounting Format - Not Reviewed by CPA)**

	<b>Operations Fund</b>	<b>Replacement Fund</b>	<b>Total Funds</b>
<b>ASSETS</b>			
Checking & Savings			
Petty Cash	2,532.23		2,532.23
BAC - Operating	425,866.17		425,866.17
Reserve - BAC (savings)		522,459.57	522,459.57
Assessments Receivable, less Allowance for Doubtful Accounts of \$156364.34-107926.69	48,437.65		48,437.65
Prepaid Insurance	17,070.02		17,070.02
Undeposited Funds (received but not deposited)	1,413.19		1,413.19
<b>Total Assets</b>	<b>\$495,319.26</b>	<b>\$522,459.57</b>	<b>\$1,017,778.83</b>
<b>LIABILITIES</b>			
Accounts Payable	8,990.85		8,990.85
Refundable Deposits	10,484.00		10,484.00
Payroll Liabilities (Employer P/R Taxes)	420.93		420.93
Workers Comp	3,470.43		3,470.43
Accrued ACC Legal Expense	5,000.00		5,000.00
Other Liabilities	9,598.03		9,598.03
<b>Total Liabilities</b>	<b>37,964.24</b>		<b>37,964.24</b>
<b>FUND BALANCE</b>	<b>457,355.02</b>	<b>522,459.57</b>	<b>979,814.59</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$495,319.26</b>	<b>\$522,459.57</b>	<b>\$1,017,778.83</b>