

Dutch Creek Village HOA
Balance Sheet - Accrual
As of February 28, 2014

	Feb 28, 14
ASSETS	
Current Assets	
Checking/Savings	
Operating Account Balances	
Dutch Creek Checking	2,086.53
Vectra Money Market	41,093.27
Total Operating Account Balances	43,179.80
Reserve Account Balances	
Vectra Replace/MajorRpr Fnd..85	42,381.77
Vectra Improvement Fund...79	18,678.11
Total Reserve Account Balances	61,059.88
Total Checking/Savings	104,239.68
Accounts Receivable	
Allowance for Bad Debt	-209.62
A/R Account	368.58
Total Accounts Receivable	158.96
Other Current Assets	
Prepaid Expenses	
Prepaid Expenses-Other	583.74
Prepaid Insurance	1,292.72
Total Prepaid Expenses	1,876.46
Total Other Current Assets	1,876.46
Total Current Assets	106,275.10
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	42,750.84
Swimming pool & bathhouse	
2013-2014 Replacements	9,021.31
Swimming pool & bathhouse - Other	145,788.95
Total Swimming pool & bathhouse	154,810.26
Recreation - Other	330,941.05
Total Recreation	528,502.15
Utility	
Water Meters	1,389.00
Utility - Other	24,083.56
Total Utility	25,472.56
Equipment	23,852.69
Accum Depreciation	
Accum Deprec-Reserve Fund	-1,233.73
Accum Depreciation - Other	-705,413.83
Total Accum Depreciation	-706,647.56
Total Fixed Assets	9,265.42
TOTAL ASSETS	115,540.52

03/08/14

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	<u>Feb 28, 14</u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
Unpaid or unapplied vendor bills or credits	4,613.00
Total Accounts Payable	<u>4,613.00</u>
Other Current Liabilities	
Other Current Liabilities	
Loan # 113-01402-2669501-9002	23,377.96
Total Other Current Liabilities	<u>23,377.96</u>
Total Other Current Liabilities	<u>23,377.96</u>
Total Current Liabilities	<u>27,990.96</u>
Total Liabilities	27,990.96
Equity	
Opening Bal Equity	49,398.07
Net Income	38,151.49
Total Equity	<u>87,549.56</u>
TOTAL LIABILITIES & EQUITY	<u><u>115,540.52</u></u>