

Dutch Creek Village HOA
Balance Sheet - Accrual
As of April 30, 2014

05/12/14

	Apr 30, 14
ASSETS	
Current Assets	
Checking/Savings	
Operating Account Balances	
Dutch Creek Checking	3,324.28
Vectra Money Market	108,893.99
Total Operating Account Balances	112,218.27
Reserve Account Balances	
Vectra Replace/MajorRpr Fnd..85	36,361.91
Vectra Improvement Fund...79	19,580.83
Total Reserve Account Balances	55,942.74
Total Checking/Savings	168,161.01
Accounts Receivable	
Allowance for Bad Debt	-2,393.62
A/R Account	11,383.88
Total Accounts Receivable	8,990.26
Other Current Assets	
Prepaid Expenses	
Prepaid Expenses-Other	583.74
Prepaid Insurance	646.40
Total Prepaid Expenses	1,230.14
Total Other Current Assets	1,230.14
Total Current Assets	178,381.41
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	14,668.31
Swimming pool & bathhouse - Other	145,788.95
Total Swimming pool & bathhouse	160,457.26
Recreation - Other	330,941.05
Total Recreation	534,149.15
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	-1,270.97
Accum Depreciation - Other	-705,413.83
Total Accum Depreciation	-706,684.80
Total Fixed Assets	14,875.18
TOTAL ASSETS	193,256.59

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	<u>Apr 30, 14</u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
Unpaid or unapplied vendor bills or credits	354.00
Total Accounts Payable	354.00
Other Current Liabilities	
Other Current Liabilities	
Loan # 113-01402-2669501-9002	19,434.97
Total Other Current Liabilities	19,434.97
Total Other Current Liabilities	19,434.97
Total Current Liabilities	19,788.97
Total Liabilities	19,788.97
Equity	
Fund Balance	84,712.99
Net Income	88,754.63
Total Equity	173,467.62
TOTAL LIABILITIES & EQUITY	193,256.59