

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

	Jun 30, 14
ASSETS	
Current Assets	
Checking/Savings	
Operating Account Balances	
Dutch Creek Checking	1,166.84
Vectra Money Market	98,952.71
Total Operating Account Balances	100,119.55
Reserve Account Balances	
Vectra Replace/MajorRpr Fnd..85	32,504.21
Vectra Improvement Fund...79	20,483.82
Total Reserve Account Balances	52,988.03
Total Checking/Savings	153,107.58
Accounts Receivable	
Allowance for Bad Debt	-2,393.62
A/R Account	2,346.13
Total Accounts Receivable	-47.49
Other Current Assets	
Prepaid Expenses	
Prepaid Insurance	4,036.08
Total Prepaid Expenses	4,036.08
Total Other Current Assets	4,036.08
Total Current Assets	157,096.17
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	18,720.95
Swimming pool & bathhouse - Other	145,788.95
Total Swimming pool & bathhouse	164,509.90
Recreation - Other	330,941.05
Total Recreation	538,201.79
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	-1,308.21
Accum Depreciation - Other	-705,413.83
Total Accum Depreciation	-706,722.04
Total Fixed Assets	18,890.58
TOTAL ASSETS	175,986.75

07/17/14

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

	<u>Jun 30, 14</u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
Unpaid or unapplied vendor bills or credits	325.00
Total Accounts Payable	<u>325.00</u>
Other Current Liabilities	
Other Current Liabilities	
Loan # 113-01402-2669501-9002	15,454.22
Total Other Current Liabilities	<u>15,454.22</u>
Total Other Current Liabilities	<u>15,454.22</u>
Total Current Liabilities	<u>15,779.22</u>
Total Liabilities	15,779.22
Equity	
Fund Balance	84,712.99
Net Income	75,494.54
Total Equity	<u>160,207.53</u>
TOTAL LIABILITIES & EQUITY	<u><u>175,986.75</u></u>