

**Dutch Creek Village HOA**  
**Balance Sheet - Accrual**  
As of July 31, 2014

	Jul 31, 14
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
<b>Operating Account Balances</b>	
Dutch Creek Checking	1,898.18
Vectra Money Market	80,711.64
<b>Total Operating Account Balances</b>	82,609.82
<b>Reserve Account Balances</b>	
Vectra Replace/MajorRpr Fnd..85	41,505.74
Vectra Improvement Fund...79	20,933.82
<b>Total Reserve Account Balances</b>	62,439.56
<b>Total Checking/Savings</b>	145,049.38
<b>Accounts Receivable</b>	
Allowance for Bad Debt	-2,368.72
A/R Account	1,773.95
<b>Total Accounts Receivable</b>	-594.77
<b>Other Current Assets</b>	
Prepaid Expenses	
Prepaid Insurance	3,699.75
<b>Total Prepaid Expenses</b>	3,699.75
<b>Total Other Current Assets</b>	3,699.75
<b>Total Current Assets</b>	148,154.36
<b>Fixed Assets</b>	
2011-2012 Improvement Project	77,447.50
<b>Landscape &amp; Perimeters</b>	
Sidewalks	2,146.00
Perimeter fence	15,702.28
Entrances	18,802.01
Landscape & Perimeters - Other	23,987.79
<b>Total Landscape &amp; Perimeters</b>	60,638.08
<b>Recreation</b>	
Tennis Courts	42,750.84
<b>Swimming pool &amp; bathhouse</b>	
2013-2014 Replacements	18,720.95
Swimming pool & bathhouse - Other	145,788.95
<b>Total Swimming pool &amp; bathhouse</b>	164,509.90
Recreation - Other	330,941.05
<b>Total Recreation</b>	538,201.79
<b>Utility</b>	
Water Meters	1,389.00
Utility - Other	24,083.56
<b>Total Utility</b>	25,472.56
<b>Equipment</b>	23,852.69
<b>Accum Depreciation</b>	
Accum Deprec-Reserve Fund	-1,326.83
Accum Depreciation - Other	-705,413.83
<b>Total Accum Depreciation</b>	-706,740.66
<b>Total Fixed Assets</b>	18,871.96
<b>TOTAL ASSETS</b>	<b>167,026.32</b>

08/09/14

**Dutch Creek Village HOA**  
**Balance Sheet - Accrual**  
As of July 31, 2014

	<u>Jul 31, 14</u>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Accounts Payable</b>	
Unpaid or unapplied vendor bills or credits	325.00
<b>Total Accounts Payable</b>	<u>325.00</u>
<b>Other Current Liabilities</b>	
Other Current Liabilities	
Loan # 113-01402-2669501-9002	13,444.72
<b>Total Other Current Liabilities</b>	<u>13,444.72</u>
<b>Total Other Current Liabilities</b>	<u>13,444.72</u>
<b>Total Current Liabilities</b>	<u>13,769.72</u>
<b>Total Liabilities</b>	13,769.72
<b>Equity</b>	
Fund Balance	84,712.99
Net Income	68,543.61
<b>Total Equity</b>	<u>153,256.60</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>167,026.32</u></u>