

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

	Aug 31, 14
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
<b>Operating Account Balances</b>	
Dutch Creek Checking	-629.68
Vectra Money Market	72,976.17
<b>Total Operating Account Balances</b>	72,346.49
<b>Reserve Account Balances</b>	
Vectra Replace/MajorRpr Fnd..85	41,518.93
Vectra Improvement Fund...79	21,383.82
<b>Total Reserve Account Balances</b>	62,902.75
<b>Total Checking/Savings</b>	135,249.24
<b>Accounts Receivable</b>	
Allowance for Bad Debt	-2,368.72
A/R Account	1,163.85
<b>Total Accounts Receivable</b>	-1,204.87
<b>Other Current Assets</b>	
Prepaid Expenses	
Prepaid Insurance	3,363.42
<b>Total Prepaid Expenses</b>	3,363.42
<b>Total Other Current Assets</b>	3,363.42
<b>Total Current Assets</b>	137,407.79
<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	-1,345.45
Accum Depreciation - Other	-705,413.83
<b>Total Accum Depreciation</b>	-706,759.28
<b>Total Fixed Assets</b>	18,853.34
<b>TOTAL ASSETS</b>	156,261.13

09/03/14

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

	<u>Aug 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	11,426.11
<b>Total Other Current Liabilities</b>	<u>11,426.11</u>
<b>Total Other Current Liabilities</b>	<u>11,426.11</u>
<b>Total Current Liabilities</b>	<u>11,751.11</u>
<b>Total Liabilities</b>	11,751.11
<b>Equity</b>	
Fund Balance	84,712.99
Net Income	59,797.03
<b>Total Equity</b>	<u>144,510.02</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>156,261.13</u></u>