

01/15/14

**Dutch Creek Village HOA**  
**Balance Sheet - Accrual**  
As of December 31, 2013

	Dec 31, 13
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
<b>Operating Account Balances</b>	
Vectra Checking..664	9,002.20
Vectra MoneyMKT..564	44,110.76
<b>Total Operating Account Balances</b>	53,112.96
<b>Reserve Account Balances</b>	
Vectra Replace/MajorRpr Fnd..85	50,188.40
Vectra Improvement Fund...79	17,778.11
<b>Total Reserve Account Balances</b>	67,966.51
<b>Total Checking/Savings</b>	121,079.47
<b>Accounts Receivable</b>	
Allowance for Bad Debt	-209.62
Receivables	480.08
<b>Total Accounts Receivable</b>	270.46
<b>Other Current Assets</b>	
<b>Prepaid Expenses</b>	
Prepaid Expenses-Other	583.74
Prepaid Insurance	1,939.04
<b>Total Prepaid Expenses</b>	2,522.78
<b>Total Other Current Assets</b>	2,522.78
<b>Total Current Assets</b>	123,872.71
<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
Swimming pool & bathhouse	145,788.95
Recreation - Other	330,941.05
<b>Total Recreation</b>	519,480.84
<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	-1,198.49
Accum Depreciation - Other	-705,413.83
<b>Total Accum Depreciation</b>	-706,612.32
<b>Total Fixed Assets</b>	279.35
<b>TOTAL ASSETS</b>	<b>124,152.06</b>

01/15/14

**Dutch Creek Village HOA**  
**Balance Sheet - Accrual**  
As of December 31, 2013

	<u>Dec 31, 13</u>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Accounts Payable</b>	
Accounts Payable	325.00
<b>Total Accounts Payable</b>	<u>325.00</u>
<b>Other Current Liabilities</b>	
<b>Other Current Liabilities</b>	
Vectra Bank Ln-CurrentPortion	24,033.90
<b>Total Other Current Liabilities</b>	<u>24,033.90</u>
<b>Total Other Current Liabilities</b>	<u>24,033.90</u>
<b>Total Current Liabilities</b>	24,358.90
<b>Long Term Liabilities</b>	
Vectra Bank Ln-LongTermPortion	3,226.39
<b>Total Long Term Liabilities</b>	<u>3,226.39</u>
<b>Total Liabilities</b>	27,585.29
<b>Equity</b>	
Open Bal Equity-Fund Balances	49,398.07
Net Income	47,168.70
<b>Total Equity</b>	<u>96,566.77</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>124,152.06</u></u>