

# Waterford Lakes Community Association

Balance Sheet  
As of 05/31/15

## ASSETS

### OPERATING ACCOUNTS

1010	Operating Account Stonegate	\$ 662,046.25
1011	Operating Account BB&T	282,774.60
1012	Operating Petty Cash	1,000.00
1015	CDAR Op SGB 9754 07/16/15	55,154.62
1016	CDAR Op SGB 8458 06/25/15	200,761.03
1017	CDAR Op SGB 0363 06/25/15	50,793.97
1018	CDAR Op SGB 4052 09/03/15	50,449.30
1020	CDAR Op SGB 9764 07/09/2015	50,274.62
1022	CDAR Op SGB 1393 07/02/15	550,759.95

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TOTAL OPERATING ACCOUNTS \$ 1,904,014.34

### RESERVE ACCOUNTS

1030	Reserve Account Stonegate	\$ 168,305.33
1039	CDAR Res SGB 0472 09/24/15	204,054.81
1044	CDAR Res SGB 5719 12/24/15	309,242.92
1056	CDAR Res Water SGB 8844 3/3/16	231,799.64

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TOTAL RESERVE ACCOUNTS \$ 913,402.70

### OWNER ACCOUNTS RECEIVABLE

1100	Assessments Receivable	\$ 145,460.53
1110	Allowance - Doubtful Accounts	(281,151.86)
1112	Bank Charge Receivable	10.00
1113	Cert Mail Charges Receivable	4,649.13
1114	Interest Receivable	35,683.93
1115	Legal Fees Receivable	210,626.03
1117	Misc Charge Receivable	13,586.74

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TOTAL ACCOUNTS RECEIVABLE \$ 128,864.50

### OTHER ASSETS

1125	Prepaid Insurance	\$ 34,880.30
1130	Utility Deposits	24,904.06
1145	Due from other HOA's	257.45
1310	Prepaid Expense	1,409.70

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TOTAL OTHER ASSETS \$ 3,007,733.05

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## LIABILITIES & EQUITY

### CURRENT LIABILITIES:

2010	Accounts Payable	\$ 33,852.51	
2020	Prepaid Owner Assessments	168,123.45	
2030	Deferred Assessments	183,699.99	
	Subtotal Current Liab.		\$ 385,675.95

### RESERVES:

2100	Reserves - General	\$ 799,096.87	
2101	Spent From - Reserves General	(117,493.81)	
2102	Reserves - Waterline Connect	231,799.64	
	Subtotal Reserves		\$ 913,402.70

### EQUITY:

2200	Retained Earnings	\$ 1,541,717.79	
	Current Year Net Income/(Loss)	166,936.61	
	Subtotal Equity		\$ 1,708,654.40
	TOTAL LIABILITIES & EQUITY		\$ 3,007,733.05
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