Balance Sheet

As of 12/31/2013

ASSETS		
110-110-110 - Cash - On Hand - Petty Cash	100.00	
110-110-120 - Cash - Bank	4,929.20	
110-110-130 - Cash - Bank - Term Deposit	200,000.00	
110-200-100 - Municipal Tax Rec - Current	19,425.28	
110-200-110 - Municipal - Tax Rec - Arrears	(7,461.61)	
110-200-180 - municipal - local improvement - current	8,996.29	
110-210-100 - School - Tax Rec - Current	14,255.59	
110-210-200 - School - Tax Rec - Arrears	(4,038.11)	
110-320-140 - Utility Accounts Receivable	16,997.60	
110-320-150 - Garbage Collection receivable	3,608.11	
110-325-100 - Phase 1 Water Receivable	1,404.00	
110-340-110 - Gst Receivable - 100% Rebate	5,907.81	
110-340-120 - GST Collected	367.50	
110-470-800 - Other Land For Resale - South Parcel	196,261.67	
120-110-200 - Deposits (Isc)	34.30	
120-110-300 - Investment in DAWWU	549,855.41	
120-110-400 - Investment in DRWU	225,000.00	
120-500-100 - Phase 1 Water Costs Recoverabl	15,017.56	
120-500-400 - Local Improvement Recoverable	374,097.06	
170-100-100 - Land	7,500.00	
170-100-110 - Land Improvements	67,823.68	
170-100-120 - Land Improvements - amort	(8,384.00)	
170-100-200 - Buildings	675,906.87	
170-100-210 - Buildings Amortization	(184,329.00)	
170-100-280 - Engineered Structures	52,445.68	
170-100-300 - Machinery	49,728.00	
170-100-310 - Machinery Acc Amort	(23,382.00)	
170-100-350 - Operating Equipment	276,160.00	
170-100-360 - Operating Equipment Amort	(80,459.00)	
170-100-520 - Computer Hardware	3,500.00	
170-100-530 - Computer Hardware Amortization	(3,500.00)	
170-100-540 - Computer Software	2,229.87	
170-100-550 - Computer Software Amortization	(1,380.00)	
170-100-560 - Building Contents	13,685.00	
170-100-570 - Building Contents Acc Amort	(9,476.00)	
170-100-600 - Roads	236,262.06	
170-100-610 - Roads Acc Amort	(68,596.00)	
170-100-760 - Water lines	1,747,718.16	
170-100-765 - Water line Acc Amort	(138,408.00)	
170-100-775 - Waste Water Lines - Amort	(1,398.00)	
Total Assets		4,238,404.98
LIABILITIES		
210-200-100 - Water Meter Deposits	64,280.14	
210-210-110 - School - Collected - Current	2,819.14	
210-250-100 - School - Tax Liability	10,217.48	
210-400-400 - Prepaid Golf 2013 Passes	750.00	
210-600-100 - Matured Debenture Principle Os	5,191.81	
210-700-110 - Long Term Debt	360,089.60	
210-800-110 - Long term Debt - Local Improvement	283,200.00	
Total Liabilities		726,548.17
SURPLUS		
310-100-200 - Fire Hall Reserve	4,500.00	

310-100-210 - Road Construction Reserve	15,000.00	
310-100-220 - Parks & Rec Reserve DNP	37,902.08	
310-100-240 - Playground Reserve DNP	982.42	
310-100-250 - Reserve - Tree Project DNP	6,123.04	
310-100-260 - Hall Reserve DNP	130.00	
310-100-290 - Golf Reserve	4,000.00	
310-100-300 - Water System Reserve DNP	22,000.00	
310-200-100 - Funded Amortization Water Reserve	85,187.00	
310-200-200 - Funded Amortization Trans Reserve	17,011.00	
310-200-300 - Funded Amortization Gen Gov Reserve	734.00	
310-200-400 - Funded Amortization Rec Reserve	10,100.00	
390-900-900 - Operating Fund - Surplus	3,138,643.55	
Net Surplus (Deficit):	169,543.72	
Total Surplus		3,511,856.81
Total Liabilities and Surplus		4,238,404.98