



November 8, 2023

To the Board of Directors of
Master Community Association, Inc.

We have audited the financial statements of Master Community Association, Inc. for the year ended December 31, 2022, and we will issue our report thereon. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our engagement letter to you dated August 12, 2022. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by Master Community Association, Inc. are described in the notes to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during 2022. We noted no transactions entered into by the Association during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimate(s) affecting the financial statements was (were):

None noted.

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. The most sensitive disclosure(s) affecting the financial statements was (were):

None noted.

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to the financial statements taken as a whole.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the Association's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the Association's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Supplementary Information Accompanying the Audited Financial Statements

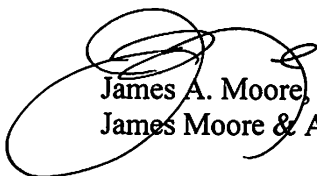
With respect to the supplementary information accompanying the financial statements, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with U.S. generally accepted accounting principles, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

Required Supplementary Information

With respect to the supplementary information required by the Financial Accounting Standards Board, we applied certain limited procedures to the information, including inquiring of management about their methods of preparing the information; comparing the information for consistency with management's responses to the foregoing inquiries, the basic financial statements, and other knowledge obtained during the audit of the basic financial statements; and obtaining certain representations from management, including about whether the required supplementary information is measured and presented in accordance with prescribed guidelines.

This information is intended solely for the use of the Board of Directors and management of Master Community Association, Inc. and is not intended to be and should not be used by anyone other than these specified parties.

Very truly yours,



James A. Moore, CPA
James Moore & Associates, PC



**Master Community Association,
Inc.
Financial Statements
For the year ended
December 31, 2022**

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INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
Master Community Association, Inc.:

To the Board of Directors of Master Community Association, Inc.

We have audited the accompanying financial statements of Master Community Association, Inc. (the "Association"), which comprise the balance sheets as of December 31, 2022, and the related statements of revenues, expenses, and changes in fund balances and cash flows for the year then ended, and the related notes to the financial statements. Information for the year ended December 31, 2021 is presented for comparative purposes only and was extracted from the financial statements presented by fund for that year on which we expressed an unmodified opinion in our report dated August 12, 2022.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Master Community Association, Inc. as of December 31, 2022, and the results of its operations and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Master Community Association, Inc. and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Association's ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than

INDEPENDENT AUDITOR'S REPORT – continued

for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Association's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Association's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit.

INDEPENDENT AUDITOR'S REPORT - continued

Report on Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The Schedule of Operating Fund Expenses, Budget and Actual on page 11 is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of the Association's management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

Disclaimer of Opinion on Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Information on Future Major Repairs and Replacements on page 12 be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Financial Accounting Standards Board, which considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

James Moore & Associates, PC
Certified Public Accountants
Aurora, Colorado

Master Community Association, Inc.

Balance Sheets

December 31, 2022

(With Comparative Totals for December 31, 2021)

	December 31, 2022				December 2021
	Operating Fund	Reserve Fund	Community Fund	Total	Total
ASSETS					
Cash and cash equivalents	\$693,806	\$900,701	\$161,017	\$1,755,524	\$1,976,909
Accounts receivable, net of allowance for doubtful accounts of \$65,000 and \$83,000:					
Homeowners & Builders	111,467	0	0	111,467	92,414
Declarant and other assessments receivable	10,319	0	0	10,319	116,396
Due to other Fund / from Operating Fund	(534,356)	158,112	376,244	0	0
Other receivables	98,000	0	0	98,000	50,843
Prepaid expenses	35,631	0	0	35,631	45,929
Receivable from PCMD	165,650	0	0	165,650	400,927
Other assets	11,377	0	0	11,377	10,695
Deposits	14,000	0	0	14,000	14,000
Property and equipment, net of Accumulated depreciation of \$1,284,876 and \$1,091,913 in 2022 and 2021, respectively	686,775	0	0	686,775	845,936
Total Assets	\$1,292,669	\$1,058,813	\$537,261	\$2,888,743	\$3,554,049
LIABILITIES AND FUND BALANCES					
Accounts payable	\$646,691	\$0	\$0	\$646,691	\$546,568
Prepaid assessments	142,253	0	0	142,253	192,445
Other liabilities	71,944	0	0	71,944	75,355
Payroll liabilities	18,367	0	0	18,367	5,127
Deferred insurance claim proceeds	0	0	0	0	20,977
Total Liabilities	\$879,255	\$0	\$0	\$879,255	\$840,472
Working capital	1,976,307	0	0	1,976,307	1,914,307
Fund balances	(1,562,893)	1,058,813	537,261	33,181	799,270
Total Liabilities and Fund Balances	\$1,292,669	\$1,058,813	\$537,261	\$2,888,743	\$3,554,049

See accompanying notes and auditor's report.

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Master Community Association, Inc.
Statements of Revenues, Expenses, and Changes in Fund Balances
Year Ended December 31, 2022
(With Comparative Totals for December 31, 2021)

	December 31, 2022			December 2021
	Operating Fund	Reserve Fund	Community Fund	Total
REVENUES				
Homeowner and builder assessments	\$4,974,018	\$0	\$0	\$4,974,018
Commercial and rentals assessments	951,876	0	0	951,876
Declarant assessments	37,773	0	0	37,773
Investment income	3	3,844	0	3,847
Pool income	1,052,727	0	0	1,052,727
Community fee income	0	0	179,711	179,711
Other income	130,878	0	0	130,878
Collection fees / late fess	75,298	0	0	75,298
PCMD Income	1,818,015	0	0	1,818,015
	<u>\$9,040,588</u>	<u>\$3,844</u>	<u>\$179,711</u>	<u>\$9,224,143</u>
EXPENSES				
Repairs and maintenance	\$3,848,266	\$0	\$0	\$3,848,266
Utilities	442,766	0	0	442,766
Administration	3,039,490	0	0	3,039,490
Taxes and insurance	237,337	0	0	237,337
PCMD	1,730,087	0	0	1,730,087
Reserve expenses	0	571,277	0	571,277
Community fund expenses	0	0	121,009	121,009
	<u>\$9,297,946</u>	<u>\$571,277</u>	<u>\$121,009</u>	<u>\$9,990,232</u>
Excess of revenues over expenses	(\$257,358)	(\$567,433)	\$58,702	(\$766,089)
Beginning fund balances	(594,535)	915,246	478,559	799,270
Transfer between funds	(711,000)	711,000	0	0
Ending fund balances	<u>(\$1,562,893)</u>	<u>\$1,058,813</u>	<u>\$537,261</u>	<u>\$33,181</u>

See accompanying notes and auditor's report.

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Master Community Association, Inc.
Statements of Cash Flows
Year Ended December 31, 2022

(With Comparative Totals for December 31, 2021)

	December 31, 2022			December 2021
	Operating Fund	Reserve Fund	Community Fund	Total
CASH FLOWS FROM OPERATING ACTIVITIES				
Excess / (Deficit) of revenues over expenses	(\$257,358)	(\$567,433)	\$58,702	(\$766,089)
Adjustments to reconcile excess (deficit) of revenues over expenses to net cash provided / (used) by operating activities:				
Depreciation expense	192,963	0	0	192,963
(Increase) decrease in:				
Accounts receivable				
Homeowners & Builders	(19,053)	0	0	(19,053)
Declarant and other assessments receivable	106,077	0	0	106,077
Prepaid expenses	10,298	0	0	10,298
Receivable from PCMD	235,277	0	0	235,277
Other assets	(682)	0	0	(682)
Other receivables	(47,157)	0	0	(47,157)
Increase (decrease) in:				
Accounts payable	100,123	0	0	100,123
Prepaid assessments	(50,192)	0	0	(50,192)
Other liabilities	(3,411)	0	0	(3,411)
Payroll liabilities	13,240	0	0	13,240
Deferred insurance claim proceeds	(20,977)	0	0	(20,977)
Net Cash Provided / (Used) by Operating Activities	259,148	(567,433)	58,702	(249,583)
CASH FLOWS FROM INVESTING ACTIVITIES				
Property and equipment	(33,802)	0	0	(33,802)
Net Cash Provided / (Used) by Investing Activities	(33,802)	0	0	(33,802)
CASH FLOWS FROM FINANCING ACTIVITIES				
Increase in Working capital	62,000	0	0	62,000
Due to other Fund / from Operating Fund	345,079	(188,479)	(156,600)	0
Interfund transfers	(711,000)	711,000	0	0
Net Cash Provided / (Used) by Financing Activities	(303,921)	522,521	(156,600)	62,000
NET INCREASE (DECREASE) IN CASH	(78,575)	(44,912)	(97,898)	(221,385)
CASH AT BEGINNING OF YEAR	772,381	945,613	258,915	1,976,909
CASH AT END OF YEAR	\$693,806	\$900,701	\$161,017	\$1,976,909

See accompanying notes and auditor's report.

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Master Community Association, Inc.

Notes to Financial Statements

December 31, 2022

Note 1 - Nature of Organization

Master Community Association, Inc. (the Association) was incorporated on September 25, 2001, in the State of Colorado. The development is planned for approximately 15,000 units, of which 8,000 will be individually owned residential units, 4000 units equivalents will be multi-family residential rentals, and 3,000 units equivalents will be commercial, industrial, office, or recreation use. As of December 31, 2022 approximately 9,868 residential units had been sold to homeowners.

Note 2 - Summary of Significant Accounting Policies

Basis of Accounting

Both the accompanying financial statements and related income tax returns have been prepared in accordance with the accrual method of accounting.

Fund Accounting

The Association's governing documents provide certain guidelines for governing its financial activities. To ensure observance of limitations and restrictions on the use of financial resources, the Association maintains its accounts using fund accounting. Financial resources are classified for accounting and reporting purposes in the following funds established according to their nature and purpose:

Operating Fund - This fund is used to account for financial resources available for the general operations of the Association.

Reserve Fund - This fund is used to accumulate financial resources designated for future major repairs and replacements.

Community Fund – This fund is used to accumulate financial resources designated for achieving objectives of the Development Plan. See Note 5 for additional information.

Cash and Cash Equivalents

The Association considers all highly liquid debt instruments purchased with an original maturity of three months or less to be cash equivalents.

Member Assessments

Owners' assessments are determined by an annual budget approved by the board to meet operating costs and contribute to the replacement fund. Assessments receivable at the balance sheet date represent fees due from unit owners. The Association's policy is to retain legal counsel and place liens on the properties of owners whose assessments are delinquent. The Association treats uncollectible assessments as variable consideration. Methods, inputs, and assumptions used to evaluate whether an estimate of variable consideration is constrained include consideration of past experience and susceptibility to factors outside the Association's control.

For the years ended December 31, 2022 and 2021, owners were assessed \$25 to \$43 per month. Effective January 1, 2023, assessments will increase to \$25 to \$46 per month.

Master Community Association, Inc.

Notes to Financial Statements

December 31, 2022

Member Assessments – continued

The Association has recognized Topic 606, Revenue from Contracts with Customers, of the Financial Accounting Standards Board's Accounting Standards Codification effective January 1, 2019. There are no material changes to the Association's revenue recognition as a result of this implementation. The Association recognizes assessment revenue when the performance obligation has been met. The performance obligation for assessments (both operating and reserve) is the maintenance of common areas, which is met on a periodic basis throughout the year. Therefore, assessment revenue is recognized monthly.

Property and Equipment

The Association capitalizes all property and equipment to which it has title or other evidence of ownership with the exception of real property directly associated with the units. Property and equipment acquired by the Association are recorded at cost.

Depreciation

Capitalized property and equipment is depreciated over its estimated useful life using the straight-line method of depreciation.

Working Capital Reserves

Working capital deposits collected from homeowners at the initial closing of each lot, as required by the Declarations, have been recorded as contributed capital of the operating fund.

Income Taxes

The Association expects to file its December 31, 2022 income tax returns as an exempt organization using Form 990. As of December 31, 2022, the tax years that remain subject to examination by taxing authorities begin with 2019.

Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Note 3 – Property and Equipment

Property and equipment consist of the following:

Lease hold improvement	\$ 1,288,069
Furniture and training equipment	335,346
Pool facility	59,680
Vehicles	<u>288,556</u>
	1,971,651
Accumulated depreciation	<u>(1,284,876)</u>
	<u>\$ 686,775</u>

Master Community Association, Inc.

Notes to Financial Statements

December 31, 2022

Note 4 - Future Major Repairs and Replacements

The Association's governing documents require funds to be accumulated for future major repairs and replacements. Accumulated funds, which aggregated \$1,058,813 and \$915,246 at December 31, 2022 and 2021, respectively, are held in separate accounts and are generally not available for operating purposes.

Management of the Association conducted a study to estimate the remaining useful lives and the replacement costs of the common area components. The Association is funding for such major repairs and replacements over the estimated useful lives of the components based on the study's estimates of current replacement costs, considering amounts previously accumulated in the reserve fund. Actual expenditures, however, may vary from the estimated amounts and the variations may be material. Therefore, amounts accumulated in the reserve fund may not be adequate to meet future needs. If additional funds are needed, however, the Association has the right, subject to member approval, to increase regular assessments or levy special assessments, or it may delay major repairs and replacements until funds are available.

Note 5 – Community Fee Assessments

Upon the transfer of a unit within the Association, Section 6.12 of the First Amended and Restated Community Declaration requires a Community Fee to be paid by the seller. The purpose of the Community Fee is to provide funding to help achieve the objectives of the Development Plan. The objectives of the Development Plan are: providing affordable housing, increasing availability of jobs training programs, increasing the availability of educational programs, promoting sustainable development, and creating open space.

The Community Fee is calculated by multiplying the selling price in excess of \$100,000 by 0.25%. Such Community Fee is to be deposited into an escrow account. On a quarterly basis, the escrow holder is to transfer 95% of the Community Fee collected to the Community Investment Fund, a separate legal entity, and 5% of the Community Fee collected to the Association. Accordingly, only the Association's 5% of the Community Fee is reflected as Community Fee income in the Association's financial statement and is maintained as a separate fund.

Note 6 – PCMD – Park Creek Metropolitan District

The Association has entered into a contract with the Park Creek Metropolitan District ("PCMD") for the grounds maintenance of PCMD parks property. PCMD has agreed to reimburse the Association for all expenditures incurred on PCMD property.

Note 7 – Office, Community Room and Storage Lease

On January 22, 2016 the Association leased office space from Drake Stapleton Partners. The fifteen-year lease calls for a monthly base rent of \$14,170.33 and has one option to extend the term for five years. Monthly rent increases by 10% in year 4 of the lease, another 10% in years six, nine, 11, and 14 of the lease.

Master Community Association, Inc.
Notes to Financial Statements
December 31, 2022

Note 8 - Contingencies

The Association is occasionally party to various legal actions normally associated with homeowners associations, such as the collection of delinquent assessments and covenant compliance matters, the aggregate effect of which, in management's opinion, would not be material to the future financial condition of the Association.

Note 9 - Supplemental Disclosures

During the years ended December 31, 2022 and 2021, the Association paid \$0 in interest expense and \$0, in income taxes.

Note 10 – Date of Management's Review

In preparing the financial statements, the Association has evaluated events and transactions for potential recognition or disclosure through _____, the date that the financial statements were available to be issued.

Master Community Association, Inc.
Schedule of Operating Fund Expenses, Budget and Actual
Year Ended December 31, 2022

(With Comparative Totals for December 31, 2021)

	Year Ended December 2022		Year Ended December 2021	
	Budget	Actual	Budget	Actual
	(Unaudited)		(Unaudited)	
Repairs and maintenance				
Grounds maintenance	\$1,674,562	\$1,559,304	\$1,363,400	\$1,229,310
Building repairs and maintenance	104,000	274,603	129,750	206,284
Aviator pool maintenance	71,125	97,717	71,125	74,640
Puddle Jumper pool maintenance	71,125	86,024	71,125	62,021
Filing 15 pool maintenance	71,125	97,172	71,125	74,834
Jet Stream pool maintenance	71,125	95,705	71,125	74,931
Runway 36 pool maintenance	71,125	114,316	71,125	70,570
Maverick pool maintenance	71,125	86,737	71,125	63,534
Filing 54 pool maintenance	71,125	85,822	71,125	64,172
General pool operations	870,500	975,472	663,573	808,873
Snow removal	67,000	156,034	120,000	116,612
Other expenses	35,538	26,397	21,000	20,539
Depreciation expense	0	192,963	0	178,341
	<u>3,249,475</u>	<u>3,848,266</u>	<u>2,795,598</u>	<u>3,044,661</u>
Utilities				
Gas & electric	49,100	62,342	28,800	60,026
Water	265,000	327,809	172,750	315,888
Storm drain fees	176,800	52,615	172,000	48,324
	<u>490,900</u>	<u>442,766</u>	<u>373,550</u>	<u>424,238</u>
Administration				
Management	1,270,000	1,378,064	1,264,224	1,271,274
Profesional services	77,700	124,901	67,200	94,595
Administrative / Misc	36,000	78,708	42,456	69,159
Office - MCA South	175,300	169,276	174,360	178,799
Bad debt expense	0	(18,000)	0	7,000
Intranet	30,000	28,724	29,400	31,322
Social activities	665,000	706,491	330,000	440,457
Community room / MCA office North	571,320	571,326	532,296	568,817
	<u>2,825,320</u>	<u>3,039,490</u>	<u>2,439,936</u>	<u>2,661,423</u>
Taxes and insurance				
Insurance	192,000	231,111	190,656	164,817
Property taxes	0	6,226	0	6,231
	<u>192,000</u>	<u>237,337</u>	<u>190,656</u>	<u>171,048</u>
PCMD				
PCMD - Grounds maintenance	1,056,543	1,090,746	956,028	951,189
PCMD - Other maintenance	147,600	180,051	132,237	205,392
PCMD - Snow removal	125,000	97,282	100,000	85,810
PCMD - Tree maintenance	15,000	29,971	15,000	19,926
PCMD - Utilities	343,649	332,037	343,649	324,539
	<u>1,687,792</u>	<u>1,730,087</u>	<u>1,546,914</u>	<u>1,586,856</u>
GRAND TOTAL	<u><u>\$8,445,487</u></u>	<u><u>\$9,297,946</u></u>	<u><u>\$7,346,654</u></u>	<u><u>\$7,888,226</u></u>

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See accompanying notes and auditor's report.

Master Community Association, Inc.
Distribution of Current Reserve Funds
Sorted by Remaining Life

	Remaining Life	Fully Funded Balance	Assigned Reserves
Aviator Pool - Mastic	0	\$2,197.25	\$2,197.25
Aviator Pool - Painting, Wrought Iron	0	\$5,748.75	\$5,748.75
F15 Pool - Mastic	0	\$1,721.25	\$1,721.25
F15 Pool - Painting, Wrought Iron	0	\$8,778.00	\$8,778.00
Grounds - Concrete	0	\$151,151.83	\$151,151.83
Grounds - Tree Replacement	0	\$50,000.00	\$50,000.00
Irrigation Equipment - Backflow Devices	0	\$7,562.50	\$7,562.50
Irrigation Equipment - Controllers, Replacement	0	\$15,000.00	\$15,000.00
Jet Stream Pool - Painting, Wrought Iron	0	\$4,156.25	\$4,156.25
Maverick Pool - Mastic	0	\$2,915.50	\$2,915.50
Puddle Jumper Pool - Drinking Fountains	0	\$2,400.00	\$2,400.00
Puddle Jumper Pool - Painting, Wrought Iron	0	\$4,725.00	\$4,725.00
Puddle Jumper Pool - Pumps	0	\$19,000.00	\$19,000.00
Splash Landing Pool - Mastic	0	\$2,847.50	\$2,847.50
The Green Park - Painting, fencing	0	\$6,793.50	\$6,793.50
Jet Stream Pool - Asphalt, Repair	1	\$141.02	\$141.02
Jet Stream Pool - Asphalt, Slurry Seal	1	\$303.74	\$303.74
Jet Stream Pool - Replaster & Tile Replace	1	\$64,799.93	\$64,799.93
Puddle Jumper Pool - Water Heater	1	\$3,208.33	\$3,208.33
Aviator Park - Grills	2	\$1,272.73	\$1,272.73
Aviator Pool - Asphalt, Repair	2	\$548.18	\$548.18
Aviator Pool - Asphalt, Slurry Seal	2	\$1,180.70	\$1,180.70
Aviator Pool - Filters	2	\$11,818.18	\$11,818.18
Aviator Pool - Grills	2	\$2,545.45	\$2,545.45
Aviator Pool - Pool Cleaner	2	\$3,181.82	\$3,181.82
Aviator Pool - Portable Pool Cleaner	2	\$2,727.27	\$2,727.27
Aviator Pool - Pumps	2	\$5,454.55	\$5,454.55
F15 Pool - Fencing, Wrought Iron	2	\$42,666.67	\$42,666.67
F15 Pool - Portable Pool Cleaner	2	\$2,222.22	\$2,222.22
F15 Pool - Pumps	2	\$9,066.67	\$9,066.67
Jet Stream Pool - Mastic	2	\$1,763.75	\$1,763.75
Jet Stream Pool - Pool Cleaner	2	\$3,062.50	\$3,062.50
Jet Stream Pool - Portable Pool Cleaner	2	\$2,187.50	\$2,187.50
Jet Stream Pool - Pumps	2	\$5,687.50	\$5,687.50
Puddle Jumper Park - Grills	2	\$1,272.73	\$1,272.73
Puddle Jumper Pool - Asphalt, Repair	2	\$810.03	\$810.03
Puddle Jumper Pool - Asphalt, Slurry Seal	2	\$1,744.68	\$1,744.68
Puddle Jumper Pool - Mastic	2	\$913.75	\$913.75
Puddle Jumper Pool - Roof, EPDM	2	\$13,500.00	\$13,500.00

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ADVANCED RESERVE SOLUTIONS, INC.

Master Community Association, Inc.
Distribution of Current Reserve Funds
Sorted by Remaining Life

	Remaining Life	Fully Funded Balance	Assigned Reserves
Maverick Pool - Painting, Wrought Iron	3	\$1,480.50	\$1,480.50
Maverick Pool - Replaster & Tile Replace	3	\$65,963.25	\$65,963.25
Maverick Pool - Water Heater	3	\$2,625.00	\$2,625.00
Runway 35 Pool - Mastic	3	\$535.50	\$535.50
Runway 35 Pool - Painting, Wrought Iron	3	\$1,622.25	\$1,622.25
Runway 35 Pool - Replaster & Tile Replace	3	\$62,739.00	\$62,739.00
Runway 35 Pool - Scoreboard, Electronic	3	\$3,000.00	\$3,000.00
Runway 35 Pool - Water Heater	3	\$2,625.00	\$2,625.00
Aviator Pool - Wood Structure	4	\$18,750.00	\$18,750.00
F15 Pool - Filter	4	\$36,000.00	\$36,000.00
Irrigation Equipment - Controllers, Upgrades	4	\$9,000.00	\$9,000.00
Jet Stream Pool - Fencing, Wrought Iron	4	\$22,746.11	\$22,746.11
Puddle Jumper Pool - Filters	4	\$36,818.18	\$36,818.18
Puddle Jumper Pool - Grills	4	\$2,290.91	\$2,290.91
Puddle Jumper Pool - Pool Cleaner	4	\$2,863.64	\$2,863.64
Puddle Jumper Pool - Portable Pool Cleaner	4	\$2,454.55	\$2,454.55
24th Avenue Park - Benches	5	\$2,600.00	\$2,600.00
24th Avenue Park - Shade Structure	5	\$8,000.00	\$8,000.00
29th Avenue Median - Benches	5	\$10,400.00	\$10,400.00
35th Avenue Median - Benches	5	\$7,800.00	\$7,800.00
Arc Park - Benches	5	\$6,240.00	\$6,240.00
Arc Park - Play Structure, Small	5	\$12,000.00	\$12,000.00
Arrowhead Park - Benches	5	\$1,560.00	\$1,560.00
Aviator Park - 2 Swing, Swing Set	5	\$960.00	\$960.00
Aviator Park - Benches	5	\$520.00	\$520.00
Aviator Park - Picnic Tables	5	\$600.00	\$600.00
Aviator Park - Play Structure, Small	5	\$8,400.00	\$8,400.00
Aviator Pool - Benches	5	\$600.00	\$600.00
Aviator Pool - Cabinets	5	\$5,280.00	\$5,280.00
Aviator Pool - Doors, Roll Down	5	\$4,320.00	\$4,320.00
Aviator Pool - Drinking Fountains	5	\$2,880.00	\$2,880.00
Aviator Pool - Fencing, Wood Solid Board	5	\$806.40	\$806.40
Aviator Pool - Life Guard Stands	5	\$8,000.00	\$8,000.00
Aviator Pool - Lighting	5	\$4,840.00	\$4,840.00
Aviator Pool - Replaster & Tile Replace	5	\$43,194.08	\$43,194.08
Aviator Pool - Water Heater	5	\$1,023.02	\$1,023.02
Constellation Park - 3 Swing, Swing Set	5	\$2,000.00	\$2,000.00
Constellation Park - Benches	5	\$2,080.00	\$2,080.00
Constellation Park - Play Structure, Medium	5	\$10,000.00	\$10,000.00
F15 Park - 4 Swing, Swing Set	5	\$2,400.00	\$2,400.00

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F15 Park - Benches	5	\$1,040.00	\$1,040.00
F15 Park - Picnic Tables	5	\$1,200.00	\$1,200.00
F15 Park - Play Structure, Large	5	\$16,000.00	\$16,000.00
F15 Park - Play Structure, Medium	5	\$12,000.00	\$12,000.00
F15 Pool - Asphalt, Repair	5	\$225.81	\$225.81
F15 Pool - Asphalt, Slurry Seal	5	\$486.36	\$486.36
F15 Pool - Benches	5	\$1,800.00	\$1,800.00
F18(A) Park - 3 Swing, Swing Set	5	\$2,000.00	\$2,000.00
F18(A) Park - Benches	5	\$4,160.00	\$4,160.00
F18(A) Park - Play Structure, Medium	5	\$2,400.00	\$2,400.00
F18(B) Park - Benches	5	\$5,200.00	\$5,200.00
F18(C) Park - Benches	5	\$4,160.00	\$4,160.00
F18(D) Park - Benches	5	\$3,640.00	\$3,640.00
Fall Park - Benches	5	\$2,080.00	\$2,080.00
Fall Park - Shade Structure	5	\$8,000.00	\$8,000.00
Fountain Area - Benches	5	\$4,160.00	\$4,160.00
Fountain Area - Picnic Tables	5	\$3,600.00	\$3,600.00
Heritage Park - Benches	5	\$3,120.00	\$3,120.00
Jet Stream Park - 3 Swing, Swing Set	5	\$2,000.00	\$2,000.00
Jet Stream Park - Benches	5	\$1,560.00	\$1,560.00
Jet Stream Park - Picnic Tables	5	\$600.00	\$600.00
Measurement Park - Benches	5	\$1,560.00	\$1,560.00
Puddle Jumper Park - Picnic Tables	5	\$1,200.00	\$1,200.00
Puddle Jumper Park - Play Structure, Small	5	\$9,600.00	\$9,600.00
Sail Park - Benches	5	\$3,120.00	\$3,120.00
Song Bird Park - Benches	5	\$1,560.00	\$1,560.00
Song Bird Park - Shade Structure	5	\$8,000.00	\$8,000.00
Splash Landing Pool - Painting, Wrought Iron	5	\$4,728.89	\$4,728.89
Spring Park - Benches	5	\$7,280.00	\$7,280.00
Spring Park - Shade Structure	5	\$8,000.00	\$8,000.00
Square Park - Benches	5	\$4,160.00	\$4,160.00
Summer Park - Benches	5	\$1,040.00	\$1,040.00
Summer Park - Play Structure, Large	5	\$20,000.00	\$20,000.00
Terra Park - Benches	5	\$1,040.00	\$1,040.00
The Green Park - Benches	5	\$6,240.00	\$6,240.00
The Green Park - Picnic Tables	5	\$3,600.00	\$3,600.00
The Green Park - Structure, Canopy	5	\$6,800.00	\$6,800.00
Winter Park - Benches	5	\$1,560.00	\$1,560.00
29th Avenue Median - Lighting	6	\$64,615.38	\$0.00
35th Avenue Median - Lighting	6	\$27,692.31	\$27,692.31
Central Park - Lighting	6	\$17,230.77	\$17,230.77

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F15 Park - Lighting	6	\$1,076.92	\$1,076.92
F15 Pool - Drinking Fountain, Chilled	6	\$1,745.45	\$1,745.45
F15 Pool - Grills	6	\$2,036.36	\$2,036.36
F15 Pool - Pool Cleaner	6	\$2,545.45	\$2,545.45
Jet Stream Park - Lighting	6	\$807.69	\$807.69
Jet Stream Pool - Filters	6	\$42,000.00	\$13,195.96
Jet Stream Pool - Roof, EPDM	6	\$10,500.00	\$10,500.00
Jet Stream Pool - Water Heater	6	\$1,750.00	\$1,750.00
Puddle Jumper Pool - Sign, Monument/Directory	6	\$1,875.00	\$1,875.00
The Green Park - Lighting	6	\$28,269.23	\$28,269.23
The Green Park - Signs	6	\$2,307.69	\$2,307.69
F15 Pool - Replaster & Tile Replace	7	\$31,930.83	\$0.00
Puddle Jumper Pool - Asphalt, Overlay	7	\$16,823.70	\$0.00
Puddle Jumper Pool - Bench	7	\$468.00	\$0.00
Puddle Jumper Pool - Cabinets/Counters	7	\$7,128.00	\$0.00
Puddle Jumper Pool - Life Guard Stands	7	\$7,200.00	\$0.00
Puddle Jumper Pool - Lighting	7	\$12,132.00	\$0.00
Puddle Jumper Pool - Trash Receptacles, Unfunded	7	\$0.00	\$0.00
Aviator Pool - Sign, Monument/Directory	8	\$1,785.71	\$0.00
F15 Pool - Sign, Monument/Directory	8	\$1,666.67	\$0.00
Jet Stream Pool - Drinking Fountains	8	\$1,527.27	\$0.00
Jet Stream Pool - Grills	8	\$1,781.82	\$0.00
Splash Landing Pool - Replaster & Tile Replace	8	\$28,118.00	\$0.00
Splash Landing Pool - Water Heater	8	\$1,166.67	\$0.00
F15 Pool - Asphalt, Overlay	9	\$6,670.08	\$0.00
F15 Pool - Cabinets/Counters	9	\$9,312.00	\$0.00
F15 Pool - Doors, Roll Down	9	\$2,304.00	\$0.00
F15 Pool - Fencing, Wood Solid Board	9	\$4,377.60	\$0.00
F15 Pool - Life Guard Stands	9	\$4,800.00	\$0.00
F15 Pool - Lighting	9	\$11,936.00	\$0.00
F15 Pool - Picnic Tables	9	\$2,176.00	\$0.00
F15 Pool - Plumbing Fixtures	9	\$12,032.00	\$0.00
Maverick Pool - Pumps	9	\$4,500.00	\$0.00
Runway 35 Pool - Pumps	9	\$2,650.00	\$0.00
Aviator Pool - Fencing, Wrought Iron	10	\$26,170.00	\$0.00
Aviator Pool - Heater	10	\$30,000.00	\$0.00
Aviator Pool - Plumbing Fixtures	10	\$12,400.00	\$0.00
Jet Stream Pool - Sign, Monument/Directory	10	\$1,458.33	\$0.00

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Puddle Jumper Pool - Replaster & Tile Replace	10	\$13,458.33	\$0.00
The Green Park - Fencing	10	\$12,894.67	\$0.00
F15 Pool - Water Heater	11	\$246.48	\$0.00
Jet Stream Pool - Asphalt, Overlay	11	\$1,708.56	\$0.00
Jet Stream Pool - Bench	11	\$364.00	\$0.00
Jet Stream Pool - Counters	11	\$1,960.00	\$0.00
Jet Stream Pool - Doors, Roll Down	11	\$5,040.00	\$0.00
Jet Stream Pool - Life Guard Stands	11	\$5,600.00	\$0.00
Jet Stream Pool - Lighting	11	\$8,456.00	\$0.00
Jet Stream Pool - Plumbing Fixtures	11	\$10,808.00	\$0.00
Maverick Pool - Roof, EPDM	11	\$6,750.00	\$0.00
Runway 35 Pool - Diving Board	11	\$6,750.00	\$0.00
Runway 35 Pool - Roof, EPDM	11	\$6,750.00	\$0.00
Aviator Pool - Asphalt, Overlay	12	\$9,883.13	\$0.00
Puddle Jumper Pool - Fencing, Wrought Iron	12	\$19,692.00	\$0.00
Puddle Jumper Pool - Heater	12	\$27,000.00	\$0.00
Puddle Jumper Pool - Plumbing Fixtures	12	\$12,420.00	\$0.00
Splash Landing Pool - Dero Fixit Station	12	\$875.00	\$0.00
Maverick Pool - Filters	13	\$18,409.09	\$0.00
Maverick Pool - Grills	13	\$1,145.45	\$0.00
Runway 35 Park - Grills	13	\$2,290.91	\$0.00
Runway 35 Pool - Filters	13	\$24,545.45	\$0.00
Runway 35 Pool - Grill	13	\$572.73	\$0.00
F15 Pool - Heater	14	\$26,666.67	\$0.00
Maverick Pool - Sign, Monument/Directory	15	\$937.50	\$0.00
Runway 35 Pool - Sign, Monument/Directory	15	\$937.50	\$0.00
Maverick Park - Benches	16	\$594.00	\$0.00
Maverick Park - Play Structures	16	\$8,100.00	\$0.00
Maverick Pool - Benches	16	\$270.00	\$0.00
Maverick Pool - Cabinets/Counters	16	\$4,977.00	\$0.00
Maverick Pool - Doors, Roll Down	16	\$1,944.00	\$0.00
Maverick Pool - Life Guard Stands	16	\$1,800.00	\$0.00
Runway 35 Park - Benches	16	\$594.00	\$0.00
Runway 35 Park - Picnic Tables	16	\$540.00	\$0.00
Runway 35 Park - Play Structures	16	\$11,520.00	\$0.00
Runway 35 Park - Swing Set	16	\$432.00	\$0.00

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Distribution of Current Reserve Funds
Sorted by Remaining Life

	Remaining Life	Fully Funded Balance	Assigned Reserves
Runway 35 Park - Trash Receptacle	16	\$324.00	\$0.00
Runway 35 Pool - Bench	16	\$270.00	\$0.00
Runway 35 Pool - Cabinets/Counters	16	\$4,977.00	\$0.00
Runway 35 Pool - Doors, Roll Down	16	\$1,944.00	\$0.00
Runway 35 Pool - Drinking Fountains	16	\$864.00	\$0.00
Runway 35 Pool - Fencing, Wood Solid Board	16	\$656.64	\$0.00
Runway 35 Pool - Life Guard Stands	16	\$3,600.00	\$0.00
Runway 35 Pool - Lighting	16	\$3,978.00	\$0.00
Splash Landing Pool - Roof, EPDM	16	\$3,000.00	\$0.00
F15 Pool - Roof, EPDM	17	\$2,250.00	\$0.00
F54 Park - Grills	18	\$509.09	\$0.00
Jet Stream Pool - Heater	18	\$20,000.00	\$0.00
Splash Landing Pool - Filters	18	\$10,909.09	\$0.00
Splash Landing Pool - Grills	18	\$1,018.18	\$0.00
Splash Landing Pool - Pumps	18	\$3,000.00	\$0.00
Aviator Pool - Roof, EPDM	19	\$750.00	\$0.00
Beeler Park - Grills	20	\$254.55	\$0.00
Beeler Park - Wood Structures	20	\$636.36	\$0.00
F54 Park - Benches	21	\$440.00	\$0.00
F54 Park - Picnic Tables	21	\$360.00	\$0.00
F54 Park - Play Structures	21	\$6,000.00	\$0.00
F54 Park - Swing Set	21	\$384.00	\$0.00
F54 Park - Trash Receptacle	21	\$288.00	\$0.00
Maverick Pool - Fencing, Wrought Iron	21	\$9,846.00	\$0.00
Maverick Pool - Heater	21	\$13,500.00	\$0.00
Maverick Pool - Plumbing Fixtures	21	\$6,750.00	\$0.00
Maverick Pool - Shade Structures	21	\$22,800.00	\$0.00
Runway 35 Pool - Fencing, Wrought Iron	21	\$11,507.40	\$0.00
Runway 35 Pool - Heater	21	\$13,500.00	\$0.00
Runway 35 Pool - Plumbing Fixtures	21	\$6,750.00	\$0.00
Runway 35 Pool - Shade Structures	21	\$11,400.00	\$0.00
Splash Landing Park - Benches	21	\$176.00	\$0.00
Splash Landing Park - Picnic Tables	21	\$120.00	\$0.00
Splash Landing Park - Play Structures	21	\$9,280.00	\$0.00
Splash Landing Pool - Cabinets/Counters	21	\$1,684.00	\$0.00
Splash Landing Pool - Doors, Roll Down	21	\$864.00	\$0.00
Splash Landing Pool - Drinking Fountains	21	\$384.00	\$0.00

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Splash Landing Pool - Fencing, Wood Solid Board	21	\$783.36	\$0.00
Splash Landing Pool - Life Guard Stands	21	\$2,000.00	\$0.00
Splash Landing Pool - Lighting	21	\$1,848.00	\$0.00
Beeler Park - Benches	23	\$572.00	\$0.00
Beeler Park - Fencing, Wood Solid Board	23	\$147.20	\$0.00
Beeler Park - Lounge Chairs	23	\$352.00	\$0.00
Beeler Park - Tables	23	\$440.00	\$0.00
Beeler Park - Trash Receptacles	23	\$324.00	\$0.00
F54 Park - Lighting	26	\$5,666.67	\$0.00
Splash Landing Park - Decks & Railings	26	\$6,604.00	\$0.00
Splash Landing Park - Fencing, Softball Field	26	\$1,600.00	\$0.00
Splash Landing Pool - Fencing, Wrought Iron	26	\$5,989.33	\$0.00
Splash Landing Pool - Heater	26	\$6,000.00	\$0.00
Splash Landing Pool - Plumbing Fixtures	26	\$2,653.33	\$0.00
Splash Landing Pool - Pool Structures	26	\$9,666.67	\$0.00
24th Avenue Park - Trash Receptacle, Unfunded	n.a.	\$0.00	\$0.00
29th Avenue Median - Structure, Unfunded	n.a.	\$0.00	\$0.00
29th Avenue Median - Trash Receptacle, Unfunded	n.a.	\$0.00	\$0.00
35th Avenue Median - Trash Receptacle, Unfunded	n.a.	\$0.00	\$0.00
Arc Park - Trash Receptacle, Unfunded	n.a.	\$0.00	\$0.00
Arrowhead Park - Trash Receptacle, Unfunded	n.a.	\$0.00	\$0.00
Aviator Park - Trash Receptacle, Unfunded	n.a.	\$0.00	\$0.00
Aviator Pool - Trash Receptacles, Unfunded	n.a.	\$0.00	\$0.00
Beeler Park - Wood Bridge, Unfunded	n.a.	\$0.00	\$0.00
Central Park - Structure, Unfunded	n.a.	\$0.00	\$0.00
Constellation Park - Trash Receptacle, Unfunded	n.a.	\$0.00	\$0.00
F15 Park - Trash Receptacle, Unfunded	n.a.	\$0.00	\$0.00
F15 Pool - Trash Receptacles, Unfunded	n.a.	\$0.00	\$0.00
F18(A) Park - Trash Receptacle, Unfunded	n.a.	\$0.00	\$0.00
F18(B) Park - Trash Receptacle, Unfunded	n.a.	\$0.00	\$0.00
F18(C) Park - Trash Receptacle, Unfunded	n.a.	\$0.00	\$0.00
F18(D) Park - Trash Receptacle, Unfunded	n.a.	\$0.00	\$0.00
Fall Park - Trash Receptacle, Unfunded	n.a.	\$0.00	\$0.00
Fountain Area - Trash Receptacle, Unfunded	n.a.	\$0.00	\$0.00
Fountain Area - Filter, Unfunded	n.a.	\$0.00	\$0.00
Fountain Area - Filter, Unfunded	n.a.	\$0.00	\$0.00
Fountain Area - Pumps, Unfunded	n.a.	\$0.00	\$0.00
Heritage Park - Trash Receptacle, Unfunded	n.a.	\$0.00	\$0.00
Jet Stream Park - Trash Receptacle, Unfunded	n.a.	\$0.00	\$0.00

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Jet Stream Pool - Ceramic Tile, Unfunded	n.a.	\$0.00	\$0.00
Jet Stream Pool - Trash Receptacles, Unfunded	n.a.	\$0.00	\$0.00
Maverick Pool - Concrete, Unfunded	n.a.	\$0.00	\$0.00
Maverick Pool - Trash Receptacles, Unfunded	n.a.	\$0.00	\$0.00
Measurement Park - Trash Receptacle, Unfunded	n.a.	\$0.00	\$0.00
Parks - Fountain Area - A/C Unit, Unfunded	n.a.	\$0.00	\$0.00
Puddle Jumper Park - Trash Receptacle, Unfunded	n.a.	\$0.00	\$0.00
Puddle Jumper Pool - Ceramic Tile, Unfunded	n.a.	\$0.00	\$0.00
Runway 35 Park - Ping Pong Tables, Unfunded	n.a.	\$0.00	\$0.00
Runway 35 Pool - Ceramic Tile, Unfunded	n.a.	\$0.00	\$0.00
Runway 35 Pool - Trash Receptacles, Unfunded	n.a.	\$0.00	\$0.00
Sail Park - Trash Receptacle, Unfunded	n.a.	\$0.00	\$0.00
Song Bird Park - Trash Receptacle, Unfunded	n.a.	\$0.00	\$0.00
Splash Landing Park - Trash Receptacle, Unfunded	n.a.	\$0.00	\$0.00
Splash Landing Pool - Ceramic Tile, Unfunded	n.a.	\$0.00	\$0.00
Splash Landing Pool - Concrete, Unfunded	n.a.	\$0.00	\$0.00
Spring Park - Trash Receptacle, Unfunded	n.a.	\$0.00	\$0.00
Square Park - Trash Receptacle, Unfunded	n.a.	\$0.00	\$0.00
Summer Park - Trash Receptacle, Unfunded	n.a.	\$0.00	\$0.00
Terra Park - Trash Receptacle, Unfunded	n.a.	\$0.00	\$0.00
The Green Park - Trash Receptacle, Unfunded	n.a.	\$0.00	\$0.00
Winter Park - Trash Receptacle, Unfunded	n.a.	\$0.00	\$0.00
Contingency	n.a.	\$59,326.08	\$34,951.46
Total	0-26	\$2,036,862.07	\$1,200,000.00
Percent Funded			58.91%

AUDIT AJE's

Master Community Association, Inc. December 31, 2022

AJE #	ACCOUNT NUMBER	ACCOUNT NAME	DEBIT		CREDIT	
			OPERATING FUND	RESERVE FUND	OPERATING FUND	RESERVE FUND
1	11001	Office of Operations - lease hold improvements	\$12,653			
	11005	Construction in progress To reclass to correct account			\$12,653	
2	51103	Pool supplies	\$3,101			
	51302	Miscellaneous	\$7,953			
	51303	Truck / car expenses	\$8,086			
	52402	Office supply / computer / other	\$18,435			
	11001	Office of Operations - lease hold improvements			\$655	
	11002	Furniture, fixtures & equipments			\$28,834	
	11004	Vehicles To reclass expenses from asset accounts			\$8,086	
3	51501	Depreciation expense	\$192,963			
	11006	Accum Dep - Office of Oper			\$146,960	
	11008	Accum Dep - Pool facility			\$3,718	
	11007	Accum Dep - Furniture and equipment			\$9,752	
	11009	Accum Dep - Vehicles To record accumulated depreciation @ 12.31.2022			\$32,533	
4		NOT USED				
5	40502	CIF Deposits		\$3,441,970		
	55001	Community fund expenses / grants To reclass to expense account				\$3,441,970
7	53301	Insurance	\$10,298			
	10601	Prepaid insurance To reclass prepaid insurance at 12/31/22			\$10,298	
8	40801	Working capital	\$62,000			
	30001	Working capital To reclass working capital to correct line			\$62,000	
9	53401	Property taxes	\$6,226			
	52202	Audit & tax prep To reclass property taxes to correct line			\$6,226	
10	21001	Deferred insurance claim proceeds	\$20,977			
	51302	Miscellaneous To recognize insurance claim proceeds expensed in prior years			\$20,977	
11	30102	TRANSFER BETWEEN FUNDS		\$3,264		
	40303	Interest income reserves JMA entry only: to reclass interest income as a component of the reserve income				\$3,264

AUDIT AJE's

Master Community Association, Inc.

December 31, 2022

AJE #	ACCOUNT NUMBER	ACCOUNT NAME	DEBIT		CREDIT	
			OPERATING FUND	RESERVE FUND	OPERATING FUND	RESERVE FUND
12	20001	A/P	\$22,743			
	50103	Waterscape maintenance	\$6,957			
	51201	Snow removal	\$8,700			
	53301	Insurance			\$38,400	
		To accrue additional expenses at 12/31/22 and reverse insurance payments accrued but payable in 2023				
13	10205	Allowance for uncollectible accounts	\$18,000			
	52601	Bad debt expense			\$18,000	
		To reduce allowance for uncollectible accounts at 12/31/22				
14	54501	Reserve expenses		\$22,135		
	51501	Depreciation expense			\$22,135	
		To correct mis-coded reserve expense				
15	52402	Office supply / computer / other	\$2,397			
	30101	BEGINNING FUND BALANCE			\$2,397	
		To correct beginning fund balance				
16	10902	Rent deposit - Drake office lease	\$14,000			
	10603	Prepaid one month's rent and deposit			\$14,000	
		To reclass consistent w PY				
17	20001	A/P	\$13,978			
	52901	Com rm janitorial / rent /improv / other			\$13,978	
		To correct prior year audit accruals never reversed				
18	40103	Commercial assessments	\$34,541			
	40001	Residential assessments			\$34,541	
		To reclass to correct line				

TRIAL BALANCE

Master Community Association, Inc. December 31, 2022										DECREASE 748,606		INCREASE 751,003		BUDGET		Client Account Number		ACCOUNT NAME									
ACCOUNT NUMBER		UNADJUSTED OPERATING FUND		RESERVE FUND		ADJUSTED OPERATING FUND		RESERVE FUND		TOTAL		R P I		PRIOR BUDGET		UNADJUSTED OPERATING FUND		RESERVE FUND		ADJUSTED OPERATING FUND		RESERVE FUND		YEAR TOTAL		YEAR TOTAL	
ASSETS																											
Cash and cash equivalents																											
10001	Community fund - 1st bank # 2063	1070	161,017	900,702	0	161,017	0	900,702	0	161,017	x						258,915	0	945,613	0	258,915	0	945,613	295,056	718,941		
10002	Community reserve - #6276	1055								900,702	x						0	945,613	0	945,613	0	258,915	0	945,613	832		
10003	Operating Reserve - 1st B #2075	1015	85			85	0	85	0	85	x						20,754	0	20,754	0	20,754	0	20,754	348,483			
10004	Operating 1st B # 3350	1020	164,493			164,493	0	164,493	0	164,493	x						216,601	0	216,601	0	216,601	0	216,601	461,140			
10005	Ope MSI USB #0652	1010	522,209			522,209	0	522,209	0	522,209	x						528,516	0	528,516	0	528,516	0	528,516	106			
10006	MCA - Investment Schwab #6061	1060	(1)			0	(1)	(1)	0	(1)	x						0	0	0	0	0	0	0	106			
10008	First bk #1749 and #3107	1025 / 1080	2,702			2,702	0	2,702	0	2,702	x						2,193	0	2,193	0	2,193	0	2,193	2,276			
10009	Petty cash	1530 / 1535	4,317			4,317	0	4,317	0	4,317	x						4,317	0	4,317	0	4,317	0	4,317	4,317			
Accounts receivable																											
Homeowners & Builders																											
10201	A/R homeowners	1110-01	112,189			112,189	0	112,189	0	112,189	x						99,082	0	99,082	0	99,082	0	99,082	17,005			
10204	A/R Builders	1110-04	64,278			64,278	0	64,278	0	64,278	x						76,332	0	76,332	0	76,332	0	76,332	17,005			
10205	Allowance for uncollectible accounts		(83,000)			(65,000)	0	(65,000)	0	(65,000)	x						(83,000)	0	(83,000)	0	(83,000)	0	(83,000)	(76,000)			
Declarant and other assessments receivable																											
10301	Declarant	1110-03	(4,070)			(4,070)	0	(4,070)	0	(4,070)	x						35,475	0	35,475	0	35,475	0	35,475	(17,776)			
10302	For rent Residential	1110-06	4,647			4,647	0	4,647	0	4,647	x						70,851	0	70,851	0	70,851	0	70,851	45,699			
10303	Commercial	1110-02	9,742			9,742	0	9,742	0	9,742	x						10,070	0	10,070	0	10,070	0	10,070	10,628			
Due to other Fund / from Operating Fund																											
10401	Due to Reserves / community					0	0	0	0	0	x						94,631	0	94,631	0	94,631	0	94,631	113,742			
10402	Due from Operating					0	0	0	0	0	x						(189,277)	94,646	(189,277)	94,646	(94,631)		(94,631)	(113,742)			
Other receivables																											
10501	Working capital receivable					0	0	0	0	0	x						0	0	0	0	0	0	0	0			
10502	Domestic water service	1110-08	24,415			24,415	0	24,415	0	24,415	x						23,354	0	23,354	0	23,354	0	23,354	18,802			
10503	Other AR	1110-09, 1110-11, 1110	73,585			73,585	0	73,585	0	73,585	x						27,489	0	27,489	0	27,489	0	27,489	41,455			
Prepaid expenses																											
10601	Prepaid insurance	1455	20,911			10,613	0	10,613	0	10,613	x						20,911	0	20,911	0	20,911	0	20,911	11,597			
10602	Prepaid water / sewer					0	0	0	0	0	x						0	0	0	0	0	0	0	0			
10603	Prepaid one month's rent and deposit	1450	39,018			25,018	0	25,018	0	25,018	x						25,018	0	25,018	0	25,018	0	25,018	25,018			
10605	Coupon books - prepaid					0	0	0	0	0	x						0	0	0	0	0	0	0	0			
Receivable from PCMD																											
10701	Receivable from PCMD	1110-05	165,650			165,650	0	165,650	0	165,650	x						400,927	0	400,927	0	400,927	0	400,927	162,034			
Other assets																											
10801	Inventories for sale	1410	1,500			1,500	0	1,500	0	1,500	x						1,500	0	1,500	0	1,500	0	1,500	1,500			
10802	Inventories for use	1420	10,506			10,506	0	10,506	0	10,506	x						10,506	0	10,506	0	10,506	0	10,506	10,506			
10803	Accrued interest					0	0	0	0	0	x						0	0	0	0	0	0	0	0			
10804	Un deposited funds / payroll service	1299 / 1300	(629)			(629)	0	(629)	0	(629)	x						(1,311)	0	(1,311)	0	(1,311)	0	(1,311)	(1,343)			
Deposits																											
10901	Deposits / signs Yesco					0	0	0	0	0	x						0	0	0	0	0	0	0	0			
10902	Rent deposit - Drake office lease					14,000	0	14,000	0	14,000	x						14,000	0	14,000	0	14,000	0	14,000	14,000			

Account Number	Account Description	10/01/2015	10/01/2016	10/01/2017	10/01/2018	10/01/2019	10/01/2020	10/01/2021	10/01/2022	10/01/2023	10/01/2024	10/01/2025	10/01/2026	10/01/2027	10/01/2028	10/01/2029	10/01/2030	10/01/2031	10/01/2032	10/01/2033	10/01/2034	10/01/2035	10/01/2036	10/01/2037	10/01/2038	10/01/2039	10/01/2040	10/01/2041	10/01/2042	10/01/2043	10/01/2044	10/01/2045	10/01/2046	10/01/2047	10/01/2048	10/01/2049	10/01/2050	10/01/2051	10/01/2052	10/01/2053	10/01/2054	10/01/2055	10/01/2056	10/01/2057	10/01/2058	10/01/2059	10/01/2060	10/01/2061	10/01/2062	10/01/2063	10/01/2064	10/01/2065	10/01/2066	10/01/2067	10/01/2068	10/01/2069	10/01/2070	10/01/2071	10/01/2072	10/01/2073	10/01/2074	10/01/2075	10/01/2076	10/01/2077	10/01/2078	10/01/2079	10/01/2080	10/01/2081	10/01/2082	10/01/2083	10/01/2084	10/01/2085	10/01/2086	10/01/2087	10/01/2088	10/01/2089	10/01/2090	10/01/2091	10/01/2092	10/01/2093	10/01/2094	10/01/2095	10/01/2096	10/01/2097	10/01/2098	10/01/2099	10/01/2100	10/01/2101	10/01/2102	10/01/2103	10/01/2104	10/01/2105	10/01/2106	10/01/2107	10/01/2108	10/01/2109	10/01/2110	10/01/2111	10/01/2112	10/01/2113	10/01/2114	10/01/2115	10/01/2116	10/01/2117	10/01/2118	10/01/2119	10/01/2120	10/01/2121	10/01/2122	10/01/2123	10/01/2124	10/01/2125	10/01/2126	10/01/2127	10/01/2128	10/01/2129	10/01/2130	10/01/2131	10/01/2132	10/01/2133	10/01/2134	10/01/2135	10/01/2136	10/01/2137	10/01/2138	10/01/2139	10/01/2140	10/01/2141	10/01/2142	10/01/2143	10/01/2144	10/01/2145	10/01/2146	10/01/2147	10/01/2148	10/01/2149	10/01/2150	10/01/2151	10/01/2152	10/01/2153	10/01/2154	10/01/2155	10/01/2156	10/01/2157	10/01/2158	10/01/2159	10/01/2160	10/01/2161	10/01/2162	10/01/2163	10/01/2164	10/01/2165	10/01/2166	10/01/2167	10/01/2168	10/01/2169	10/01/2170	10/01/2171	10/01/2172	10/01/2173	10/01/2174	10/01/2175	10/01/2176	10/01/2177	10/01/2178	10/01/2179	10/01/2180	10/01/2181	10/01/2182	10/01/2183	10/01/2184	10/01/2185	10/01/2186	10/01/2187	10/01/2188	10/01/2189	10/01/2190	10/01/2191	10/01/2192	10/01/2193	10/01/2194	10/01/2195	10/01/2196	10/01/2197	10/01/2198	10/01/2199	10/01/2200	10/01/2201	10/01/2202	10/01/2203	10/01/2204	10/01/2205	10/01/2206	10/01/2207	10/01/2208	10/01/2209	10/01/2210	10/01/2211	10/01/2212	10/01/2213	10/01/2214	10/01/2215	10/01/2216	10/01/2217	10/01/2218	10/01/2219	10/01/2220	10/01/2221	10/01/2222	10/01/2223	10/01/2224	10/01/2225	10/01/2226	10/01/2227	10/01/2228	10/01/2229	10/01/2230	10/01/2231	10/01/2232	10/01/2233	10/01/2234	10/01/2235	10/01/2236	10/01/2237	10/01/2238	10/01/2239	10/01/2240	10/01/2241	10/01/2242	10/01/2243	10/01/2244	10/01/2245	10/01/2246	10/01/2247	10/01/2248	10/01/2249	10/01/2250	10/01/2251	10/01/2252	10/01/2253	10/01/2254	10/01/2255	10/01/2256	10/01/2257	10/01/2258	10/01/2259	10/01/2260	10/01/2261	10/01/2262	10/01/2263	10/01/2264	10/01/2265	10/01/2266	10/01/2267	10/01/2268	10/01/2269	10/01/2270	10/01/2271	10/01/2272	10/01/2273	10/01/2274	10/01/2275	10/01/2276	10/01/2277	10/01/2278	10/01/2279	10/01/2280	10/01/2281	10/01/2282	10/01/2283	10/01/2284	10/01/2285	10/
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[illegible]

TRIAL BALANCE

50302	Puddle J pool supplies / trash rem	5420-08 / 09	4,000	2,987	2,987	0	2,987	d	6,500	2,536	0	2,536	0	2,536
50303	Puddle J pool Lifeguarding	5420-05 / 16	5,275	3,611	3,611	0	3,611	d	5,275	5,114	0	5,114	0	5,114
50304	Puddle J pool chemicals	5420-02	9,300	12,604	12,604	0	12,604	d	9,300	13,399	0	13,399	0	13,399
50305	Puddle J pool Telephone / utilities	5420-07 / 13	36,550	44,322	44,322	0	44,322	d	36,550	19,059	0	19,059	0	19,059
50401	Filling 15 pool maintenance													
50402	F15 Pool maint / systems / security	5430-01 / 15 / 16	20,075	27,490	27,490	0	27,490	d	13,500	18,087	0	18,087	0	18,087
50403	F15 Pool supplies / repairs / systems	5430-08 / 09	4,000	3,892	3,892	0	3,892	d	6,500	3,668	0	3,668	0	3,668
50404	F15 Pool lifeguarding	5430-05	1,200	2,023	2,023	0	2,023	d	5,275	4,112	0	4,112	0	4,112
50405	F15 Pool chemicals	5430-02	9,300	15,799	15,799	0	15,799	d	9,300	10,686	0	10,686	0	10,686
50405	F15 pool Telephone / utilities	5430-07 / 13	36,550	47,968	47,968	0	47,968	d	36,550	38,281	0	38,281	0	38,281
50501	Jet Stream pool maintenance													
50502	JS Pool Trash removal	5440-08	1,800	4,539	4,539	0	4,539	d	1,800	2,820	0	2,820	0	2,820
50504	JS Pool Cabana / other / programming	5440-02 / 05 / 09 / 16	16,775	19,855	19,855	0	19,855	d	16,775	15,477	0	15,477	0	15,477
50505	JS Pool Systems / Maintenance	5440-01 / 15	16,000	22,634	22,634	0	22,634	d	16,000	18,021	0	18,021	0	18,021
50505	JS Pool Telephone / utilities	5440-07 / 13	36,550	48,677	48,677	0	48,677	d	36,550	38,613	0	38,613	0	38,613
50601	Runway 36 pool maintenance													
50602	Runway Pool Maintenance and systems	5455-01 / 15	18,475	31,523	31,523	0	31,523	d	16,000	18,925	0	18,925	0	18,925
50603	Runway utilities / phone / Trash removal	5455-13 / 07 / 08	37,350	56,610	56,610	0	56,610	d	38,350	32,154	0	32,154	0	32,154
50603	Runway 36 - other pool expenses	5455-02 / 05 / 09 / 16	15,300	26,183	26,183	0	26,183	d	16,775	19,491	0	19,491	0	19,491
50701	Maverick pool maintenance													
50702	Maverick Pool Maintenance and systems	5456-01 / 15	18,475	25,782	25,782	0	25,782	d	16,000	17,684	0	17,684	0	17,684
50703	Maverick utilities / phone / trash removal	5456-13 / 07 / 08	37,350	42,646	42,646	0	42,646	d	38,350	27,730	0	27,730	0	27,730
50703	Maverick - other pool expenses	5456-02 / 05 / 09 / 16	15,300	18,309	18,309	0	18,309	d	16,775	18,120	0	18,120	0	18,120
50801	Filling 54 pool maintenance													
51101	General pool operations	5470	71,125	85,822	85,822	0	85,822	d	71,125	64,172	0	64,172	0	64,172
51102	Pool payroll expense	5400-01 / 03 / 04	719,000	743,507	743,507	0	743,507	d	582,673	614,812	0	614,812	0	614,812
51103	Pool operations / training / ID's / other	5400-05 to 12 / 5407 / 54	109,000	34,452	34,452	0	34,452	d	65,900	101,334	0	101,334	0	101,334
51104	Pool supplies	5406 & 5490-01 / 02	17,500	33,689	36,790	0	36,790	d	5,000	17,479	0	17,479	0	17,479
51105	Pool - Swim team	5408	25,000	21,180	21,180	0	21,180	d	10,000	15,248	0	15,248	0	15,248
51201	Pool - payroll tax expense	5400-02		139,543	139,543	0	139,543	d	60,000	60,000	0	60,000	0	60,000
51201	Snow removal													
51301	Snow removal	5210-08	67,000	147,334	156,034	0	156,034	x	120,000	116,612	0	116,612	0	116,612
51302	Other expenses													
51303	Fees and charges	5500-03 / 05	3,030	2,572	2,572	0	2,572	h	9,000	1,941	0	1,941	0	1,941
51501	Miscellaneous	5500-02 / 04	14,508	272	(12,752)	0	(12,752)	h		(1,041)	0	(1,041)	0	(1,041)
51501	Truck / car expenses	5500-07	18,000	28,491	36,577	0	36,577	h	12,000	19,639	0	19,639	0	19,639
51501	Depreciation expense													
51501	Depreciation expense	7100-03		22,135	192,963	0	192,963	x		178,341	0	178,341	0	178,341
51601	Utilities													
51601	Gas & electric													
51801	Gas and electric	5230-02	49,100	62,342	62,342	0	62,342	c	28,800	60,026	0	60,026	0	60,026
51803	Water													
51901	Water service equipment	5230-01	265,000	327,809	327,809	0	327,809	c	172,750	315,888	0	315,888	0	315,888
51902	Storm drain fees	5230-02			0	0	0	c		0	0	0	0	0
51902	Storm drain fees													
51902	F32 Water	5220-04	136,000	3,615	3,615	0	3,615	c	136,000	1,832	0	1,832	0	1,832
51902	F32 Water	5230-01	40,800	49,000	49,000	0	49,000	c	36,000	46,492	0	46,492	0	46,492

TRIAL BALANCE

52101	Administration	5030	183,000	204,741	204,741	0	204,741	x	178,500	184,878	0	184,878	0	184,878
52102	Management	5010-01	900,000	947,111	947,111	0	947,111	x	900,000	903,958	0	903,958	0	903,958
52103	Management fee	5010-03	139,500	153,159	153,159	0	153,159	x	139,500	136,161	0	136,161	0	136,161
52104	Admin Payroll expense	5010-04 to 10	47,500	73,053	73,053	0	73,053	x	46,224	46,277	0	46,277	0	46,277
52105	Health insurance					0	0	0		0	0	0	0	0
52106	401 K Plan / Other					0	0	0		0	0	0	0	0
52107	Payroll taxes					0	0	0		0	0	0	0	0
52201	Professional services	5040-01	36,000	41,133	41,133	0	41,133	x	28,800	40,757	0	40,757	0	40,757
52202	Legal service	5040-02	27,600	27,077	20,851	0	20,851	x	36,000	19,426	0	19,426	0	19,426
52203	Audit & tax prep	5040-03 to 07	14,100	62,917	62,917	0	62,917	x	2,400	34,412	0	34,412	0	34,412
52204	Reserve study / other					0	0	0		0	0	0	0	0
52205	Administrative / Misc					0	0	0		0	0	0	0	0
52401	Postage / fees and charges	5050-01	3,600	4,389	4,389	0	4,389	x	3,996	22,787	0	22,787	0	22,787
52402	Office supply / computer / other	5050-02 06/07/08/09	32,400	52,198	73,030	0	73,030	x	36,060	45,602	0	45,602	0	45,602
52403	Meetings & training	5050-04		1,289	1,289	0	1,289	x	2,400	770	0	770	0	770
52501	Office - MCA South	5020-01 to 05	175,300	169,276	169,276	0	169,276	x	174,360	178,799	0	178,799	0	178,799
52601	Office Rent South / Janitorial / other					0	0	0		0	0	0	0	0
52701	Bad debt expense				(18,000)	0	(18,000)	x		7,000	0	7,000	0	7,000
52702	Intranet					0	0	0		0	0	0	0	0
52801	Internet Service	5030-03	30,000	28,724	28,724	0	28,724	f	2,400	244	0	244	0	244
52802	Telephone	5030-05				0	0	0		31,078	0	31,078	0	31,078
52901	Social activities					0	0	0		0	0	0	0	0
52902	Community events	5100	665,000	706,491	706,491	0	706,491	x	330,000	440,457	0	440,457	0	440,457
52903	Events payroll	5100-15			0	0	0	x		0	0	0	0	0
52904	Community room / MCA office North					0	0	0		0	0	0	0	0
52905	Comm rm janitorial / rent /improv / other	5025	571,320	585,304	571,326	0	571,326	x	532,296	568,817	0	568,817	0	568,817
53101	Taxes and Insurance					0	0	0		0	0	0	0	0
53102	Federal income tax					0	0	0		0	0	0	0	0
53103	Federal income tax					0	0	0		0	0	0	0	0
53104	State income tax					0	0	0		0	0	0	0	0
53105	State income tax					0	0	0		0	0	0	0	0
53106	Insurance	5060	192,000	259,213	231,111	0	231,111	x	190,656	164,817	0	164,817	0	164,817
53107	Insurance					0	0	0		0	0	0	0	0
53108	Property taxes					0	0	0		0	0	0	0	0
53109	Property taxes					0	0	0		0	0	0	0	0
53110	PCMD					0	0	0		0	0	0	0	0
53111	PCMD - Grounds maintenance					0	0	0		0	0	0	0	0
53112	PCMD Grounds management	5310-01	864,543	868,338	868,338	0	868,338	e	764,028	767,288	0	767,288	0	767,288
53113	PCMD Grounds cont / maint / fertilization	5310-04	72,000	30,575	30,575	0	30,575	e	72,000	76,830	0	76,830	0	76,830
53114	PCMD Grounds improv / irrigation maint	5310-03/05/08	120,000	191,833	191,833	0	191,833	e	120,000	107,071	0	107,071	0	107,071
53115	PCMD - Other maintenance					0	0	0		0	0	0	0	0
53116	Lighting maintenance / Yard maint	5310-07 / 13	21,600	51,258	51,258	0	51,258	e	21,600	54,010	0	54,010	0	54,010
53117	Construction management services	5310-15	6,000	22,046	22,046	0	22,046	e		12,038	0	12,038	0	12,038
53118	Storm water main / Other	5310-06	120,000	106,747	106,747	0	106,747	e	110,637	139,344	0	139,344	0	139,344
53119	PCMD - Snow removal					0	0	0		0	0	0	0	0
53120	PCMD Snow removal	5310-09	125,000	97,282	97,282	0	97,282	e	100,000	85,810	0	85,810	0	85,810
53121	PCMD - Tree maintenance					0	0	0		0	0	0	0	0

TRIAL BALANCE

54301	PCMD Tree maintenance	5310-11	15,000	29,971	29,971	0	29,971	e	15,000	19,926	0	19,926	0	19,926
	PCMD - Utilities													
54401	PCMD Water	5320-01	309,900	287,444	287,444	0	287,444	e	309,900	290,811	0	290,811	0	290,811
54402	PCMD Gas & electric	5330-02	27,749	13,829	13,829	0	13,829	e	27,749	15,328	0	15,328	0	15,328
54403	PCMD Waste water management / trash	5310-10	6,000	30,764	30,764	0	30,764	e	6,000	18,400	0	18,400	0	18,400
	Reserve expenses													
54501	Reserve expenses	7010 / 7030 / 7060 / 7040		364,826	0	386,961	386,961	x		0	333,816	0	333,816	333,816
	Improvement projects													
54601	Improvement projects	7020		184,316	0	184,316	184,316	x		0	78,283	0	78,283	78,283
	Community fund expenses													
54701	Community fund expenses				0	0	0	0		0	0	0	0	0
	Community fund expenses													
55001	Community fund expenses													
61002	Community fund expenses / grants	7050		3,562,979	0	121,009	121,009	x		0	30,609	0	30,609	30,609
	ACCUMULATED 2 LINE 5				0	0	0	0		0	0	0	0	0
	Accumulated asset reduction included in income 3													
62001	ACCUMULATED 3 LINE 1				0	0	0	0		0	0	0	0	0
62002	ACCUMULATED 3 LINE 2				0	0	0	0		0	0	0	0	0