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08/08/13

Accrual Basis

Stapleton Master Community Association

Balance Sheet

As of June 30, 2013

	<u>Jun 30, 13</u>
ASSETS	
Current Assets	
Checking/Savings	
1010 · MSI Assessment Acct	221,779.79
1015 · MCA Operating Acct	12,538.64
1020 · MCA Operating Reserve	400,363.12
1030 · MCA Community Reserve	481,559.29
1070 · MCA Community Fee Fund	119,327.75
1080 · MCA Investment - Schwab	793,731.95
Total Checking/Savings	<u>2,029,300.54</u>
Accounts Receivable	
1110 · Accounts receivable	273,590.94
1115 · Doubtful accounts allowance	-52,000.00
Total Accounts Receivable	<u>221,590.94</u>
Other Current Assets	
1300 · Payroll Service Customer Asset	-871.46
1410 · Inventories for sale	1,500.24
1420 · Inventories for use	10,506.44
1530 · Petty Cash - MSI	1,200.00
1535 · Cash Banks - MCA	2,327.00
1550 · Training Equipment - Aquatics	3,890.59
Total Other Current Assets	<u>18,552.81</u>
Total Current Assets	2,269,444.29
Fixed Assets	
1620 · Pool Facility - operating	18,786.66
1630 · Leasehold improvements	125,628.80
1640 · Furniture, fixtures, & equip	77,951.59
1650 · Vehicles	35,741.98
1745 · Accum deprec	-78,989.90
Total Fixed Assets	<u>179,119.13</u>
TOTAL ASSETS	<u><u>2,448,563.42</u></u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2010 · Accounts payable	146,341.86
Total Accounts Payable	<u>146,341.86</u>
Credit Cards	
2050 · Credit card - Capital One VISA	-1,719.04
Total Credit Cards	<u>-1,719.04</u>
Other Current Liabilities	
2100 · Payroll Liabilities	3,089.06
2111 · Direct Deposit Liabilities	497.93
2200 · Prepaid Assessments	153,600.86
2250 · Swim Team Fund	1,644.54
2260 · F10 Stormsewer Reserve Fund	12,000.00
2410 · Refundable advances	-260.23
Total Other Current Liabilities	<u>170,572.16</u>
Total Current Liabilities	<u>315,194.98</u>
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As of June 30, 2013

	<u>Jun 30, 13</u>
Equity	
3001 · Opening Bal Equity	85,633.30
3010 · Unrestrict (retained earnings)	773,866.14
3300 · Working Capital Equity	860,399.80
Net Income	413,469.20
Total Equity	<u>2,133,368.44</u>
TOTAL LIABILITIES & EQUITY	<u><u>2,448,563.42</u></u>