

Stapleton Master Community Association
Balance Sheet Prev Year Comparison
As of December 31, 2013

	Dec 31, 13	Dec 31, 12	\$ Change	% Change
ASSETS				
Current Assets				
Checking/Savings				
1010 · MSI Assessment Acct	280,513.54	264,877.42	15,636.12	5.9%
1015 · MCA Operating Acct	171,404.04	135,884.05	35,519.99	26.1%
1020 · MCA Operating Reserve	100,458.48	176.91	100,281.57	56,685.1%
1030 · MCA Community Reserve	566,206.48	376,920.06	189,286.42	50.2%
1070 · MCA Community Fee Fund	138,846.53	137,102.23	1,744.30	1.3%
1080 · MCA Investment - Schwab	794,487.03	793,731.95	755.08	0.1%
Total Checking/Savings	2,051,916.10	1,708,692.62	343,223.48	20.1%
Accounts Receivable				
1110 · Accounts receivable				
1110-01 · AR-Homeowners	67,254.65	77,484.77	-10,230.12	-13.2%
1110-02 · AR-Commercial	8,303.04	5,088.22	3,214.82	63.2%
1110-03 · AR-Declarant	18,243.55	7,458.17	10,785.38	144.6%
1110-04 · AR-Builders	55,007.04	39,321.53	15,685.51	39.9%
1110-05 · AR-PCMD	61,934.30	50,725.89	11,208.41	22.1%
1110-06 · AR-For Rent	19,472.90	19,718.63	-245.73	-1.3%
1110-08 · AR-Domestic Water Service	11,998.82	12,209.66	-210.84	-1.7%
1110-09 · AR-Event Sponsorships	8,850.00	8,850.00	0.00	0.0%
1110-10 · AR-Aquatics	1,560.74	0.00	1,560.74	100.0%
1110-11 · AR-MCA Operations	210.00	210.00	0.00	0.0%
1110 · Accounts receivable - Other	1,419.88	26,477.88	-25,058.00	-94.6%
Total 1110 · Accounts receivable	254,254.92	247,544.75	6,710.17	2.7%
1115 · Doubtful accounts allowance	-52,000.00	-52,000.00	0.00	0.0%
Total Accounts Receivable	202,254.92	195,544.75	6,710.17	3.4%
Other Current Assets	18,552.81	18,629.55	-76.74	-0.4%
Total Current Assets	2,272,723.83	1,922,866.92	349,856.91	18.2%
Fixed Assets	162,027.29	137,406.17	24,621.12	17.9%
TOTAL ASSETS	2,434,751.12	2,060,273.09	374,478.03	18.2%
LIABILITIES & EQUITY				
Liabilities	523,289.73	352,393.00	170,896.73	48.5%
Equity				
3001 · Opening Bal Equity	85,504.30	85,633.30	-129.00	-0.2%
3010 · Unrestrict (retained earnings)	680,446.99	499,895.42	180,551.57	36.1%
3300 · Working Capital Equity	941,799.80	941,799.80	0.00	0.0%
Net Income	203,710.30	180,551.57	23,158.73	12.8%
Total Equity	1,911,461.39	1,707,880.09	203,581.30	11.9%
TOTAL LIABILITIES & EQUITY	2,434,751.12	2,060,273.09	374,478.03	18.2%