

TRIAL BALANCE

Master Community Association, Inc. December 31, 2015			DECREASE 949,206	INCREASE 968,551						SECOND PRIOR YEAR TOTAL			
ACCOUNT NUMBER	ACCOUNT NAME	BUDGET	UNADJUSTED OPERATING FUND	RESERVE FUND	ADJUSTED OPERATING FUND	RESERVE FUND	TOTAL	R e f	PRIOR BUDGET	PRIOR OPERATING FUND	PRIOR RESERVE FUND	YEAR TOTAL	SECOND PRIOR YEAR TOTAL
ASSETS													
Cash and cash equivalents													
10003	Community fund - 1st bank # 2063		206,461		206,461	0	206,461			178,899	0	178,899	138,847
10004	Community reserve - #6276			565,135	0	565,135	565,135			0	640,936	640,936	566,206
10005	Operating Reserve - 1st B #2075			126,084	0	126,084	126,084			0	100,813	100,813	100,458
10006	Operating 1st B # 3350		94,667		94,667	0	94,667			93,021	0	93,021	171,404
10007	Ope MSI USB #0652 & Pac prem #2289		348,891		348,891	0	348,891			342,827	0	342,827	280,514
10008	MCA - Investment Schwab #6061				0	228,629	228,629			0	177,868	177,868	92,724
10009	Petty Cash / petty cash pools		4,027		4,027	0	4,027			3,777	0	3,777	3,527
Investments													
10101	MCA - Investment Schwab			809,869	0	581,240	581,240			0	616,619	616,619	701,763
10105	Unrealized gain or loss				0	314	314			0	6,163	6,163	(11,354)
Accounts receivable													
Homeowners & Builders													
10201	A/R homeowners		61,387		61,387	0	61,387			67,806	0	67,806	67,255
10203	A/R Other		1,320		1,320	0	1,320			1,320	0	1,320	12,041
10204	Builders		95,416		95,416	0	95,416			59,464	0	59,464	55,007
10205	Allowance for uncollectible accounts		(50,000)		(50,000)	0	(50,000)			(50,000)	0	(50,000)	(55,000)
Other A/R													
10301	Declarant		6,603		6,603	0	6,603			8,978	0	8,978	18,243
10302	For rent Residential		73,286		73,286	0	73,286			47,377	0	47,377	19,473
10303	Commercial		15,308		15,308	0	15,308			9,711	0	9,711	8,303
Other receivables													
10501	Working capital receivable				0	0	0			0	0	0	0
10502	Domestic water service		13,572		13,572	0	13,572			20,866	0	20,866	11,999
10503	Other AR		12,582		12,582	0	12,582			20,826	0	20,826	0
Prepaid expenses													
10601	Prepaid insurance				23,904	0	23,904			30,357	0	30,357	25,551
10602	Prepaid water / sewer				72,268	0	72,268			9,812	0	9,812	0
10603	Prepaid one month's rent and deposit		28,341		14,341	0	14,341			0	0	0	0
10605	Other prepaid				21,696	0	21,696			0	0	0	37,999
Receivable from PCMD													
10701	Receivable from PCMD		49,781		49,781	0	49,781			59,992	0	59,992	61,934
Other assets													

TRIAL BALANCE

10801	Inventories for sale	1,500	1,500	0	1,500	x	1,500	0	1,500	1,500
10802	Inventories for use	10,506	10,506	0	10,506	x	10,506	0	10,506	10,506
10803	Accrued interest		0	4,753	4,753	x	0	6,222	6,222	6,224
10804	Undeposited funds / payroll service	(1,057)	(1,057)	0	(1,057)	x	(776)	0	(776)	0
Deposits										
10901	Deposits / signs Yesco			9,199	0	9,199	x	0	0	0
10902	Rent deposit - Drake office lease			14,000	0	14,000	x	0	0	0
Property and equipment										
11001	Office of Operations - lease hold improvements	129,748	135,183	0	135,183		124,373	0	124,373	124,970
11002	Furniture, fixtures & equipments	298,167	246,792	0	246,792		250,366	0	250,366	87,438
11003	Pool facility	22,875	33,654	0	33,654		20,020	0	20,020	18,787
11004	Vehicles	88,766	88,324	0	88,324		72,272	0	72,272	36,573
11005	Construction in progress	14,634	0	0	0		0	0	0	0
11006	Accum Dep - Office of Oper	0	(20,456)	0	(20,456)		0	0	0	0
11007	Accum Dep - Furniture and equipment		(20,982)	0	(20,982)		0	0	0	0
11008	Accum Dep - Pool facility		(100,220)	0	(100,220)		0	0	0	0
11009	Accum Dep - Vehicles		(24,391)	0	(24,391)		0	0	0	0
11010	Accumulated depreciation	(107,113)		0	0		(107,113)	0	(107,113)	(136,959)
LIABILITIES AND FUND BALANCES										
Accounts payable										
20001	A/P	86,101	112,802	7,444	120,246		161,909	37,387	199,296	116,352
20002	Water meter AP		0	0	0		18,000	0	18,000	18,000
Prepaid assessments										
20101	Prepaid assessments	164,222	164,222	0	164,222		182,474	0	182,474	169,305
Other liabilities										
20201	Income tax payable		0	0	0		0	0	0	0
20202	Swim team fund	5,299	5,299	0	5,299	x	3,406	0	3,406	775
20203	Refundable advances	(260)	(260)	0	(260)	x	(260)	0	(260)	(260)
20204	Direct deposit liabilities	1,778	1,778	0	1,778	x	0	0	0	0
20205	Storm sewer reserve fund		18,000	0	18,000	x	0	12,000	12,000	12,000
20206	Future improvement fund		46,978	0	0	x	0	0	0	230,000
Credit card										
20301	Credit card - Capital one # 1868	1,267	1,267	0	1,267	x	545	0	545	3,124
20302	Credit card - other		0	0	0		0	0	0	0
Payroll liabilities										
20401	Flexsave Childcare and Healthcare Jennifer	1,367	1,367	0	1,367	x	1,451	0	1,451	3,302
Unrealized gain / (loss) on investments										
21001	Unrealized gain / (loss) on investments		0	314	314		0	6,163	6,163	(11,354)
Working capital										
30001	Working capital	1,164,507	1,276,707	0	1,276,707		1,164,507	0	1,164,507	1,042,200
Fund balances										

TRIAL BALANCE

30101	BEGINNING FUND BALANCE		85,504	1,132,371	(255,851)	1,493,071	1,237,220		(340,850)	1,216,312	875,462	809,236
30102	TRANSFER BETWEEN FUNDS		(521,136)	521,136	(313,272)	313,272	0		(607,851)	607,851	0	0
REVENUES												
Homeowner and builder assessments												
40001	Residential assessments		2,854,250		2,854,250	0	2,854,250	x		2,570,551	0	2,570,551
40003	Builder assessments		268,748		268,748	0	268,748	x		202,977	0	202,977
Commercial and rentals assessments												
40101	For rent residential assessments		360,672		360,672	0	360,672	x		327,744	0	327,744
40103	Commercial assessments		115,021		115,021	0	115,021	x		88,401	0	88,401
Declarant assessments												
40201	Declarant assessments		84,193		84,193	0	84,193	x		34,991	0	34,991
Investment income												
40301	Interest income		369	16,092	369	14,623	14,992	x		459	12,630	13,089
40303	Interest income Community fee			213	0	213	213	x		0	1,229	1,229
40304	Capital gain (loss)				0	0	0	x		0	(2,447)	(2,447)
Pool income												
40401	Resident fee		168,812		168,812	0	168,812	x		196,587	0	196,587
40402	Non resident fee		192,936		192,936	0	192,936	x		136,960	0	136,960
40403	Swim lessons / team		238,369		238,369	0	238,369	x		238,062	0	238,062
40404	Facility rental / Pro shop / sponsorships		67,497		67,497	0	67,497	x		54,848	0	54,848
40405	Concessions		24,696		24,696	0	24,696	x		19,000	0	19,000
40406	Pool misc income		7,695		7,695	0	7,695	x		45	0	45
Community fee income												
40501	Community fee income		20,073	30,783	20,073	30,783	50,856	x		0	53,321	53,321
Other income												
40601	Community events		151,099		151,099	0	151,099	x		128,265	0	128,265
40602	Water filing 32		42,479		42,479	0	42,479	x		38,611	0	38,611
40603	Other income / events sponsorship				0	0	0	x		10,967	0	10,967
Collection fees / late fess												
40701	Legal fee		4,359		4,359	0	4,359	x		2,228	0	2,228
40702	Lien fee		2,450		2,450	0	2,450	x		2,300	0	2,300
40703	Late / collection fees		12,251		12,251	0	12,251	x		12,386	0	12,386
Working capital												
40801	Working capital		112,200		0	0	0	x		0	0	0
PCMD												
40901	PCMD		935,358		935,358	0	935,358	x		917,298	0	917,298
EXPENSES												
Repairs and maintenance												
Grounds maintenance												
50001	Maintenance contract	302,712	280,719		280,719	0	280,719	x	231,840	234,333	0	234,333
50002	Sprinklers	40,000	33,236		33,236	0	33,236	x	38,480	35,153	0	35,153

TRIAL BALANCE

50003	Grounds Improvements	30,000	24,300	24,300	0	24,300	x	40,000	23,577	0	23,577
50004	Fertilization/Weed/Insect Control/annual inst	55,000	69,360	69,360	0	69,360	x	50,000	55,000	0	55,000
50005	Grounds maintenance	30,000	85,213	89,818	0	89,818	x	15,000	47,454	0	47,454
Building repairs and maintenance											
50101	Lighting maintenance	15,000	17,101	17,101	0	17,101	x	14,000	22,979	0	22,979
50102	Playground maintenance / storage	12,000	9,918	9,918	0	9,918	x	13,000	11,145	0	11,145
50103	Waterscape maintenance	10,000	689	689	0	689	x	21,000	5,496	0	5,496
50104	Trash & debris	8,750	13,916	13,916	0	13,916	x	3,000	10,530	0	10,530
50105	Tree replacement	5,000	4,717	4,717	0	4,717	x	5,000	1,500	0	1,500
Aviator pool maintenance											
50201	A-P maint / maintenance	15,450	20,555	20,555	0	20,555	x	15,450	15,527	0	15,527
50202	A-P supplies / programming			0	0	0	x	1,000	171	0	171
50204	A-P chemicals	11,000	8,897	8,897	0	8,897	x	11,000	15,967	0	15,967
50205	A-P repairs / equipment	1,600	743	743	0	743	x	1,600	993	0	993
Other Aviator pools expense											
50301	A-P Trash removal	3,000	1,833	1,833	0	1,833	x	1,150	2,070	0	2,070
50302	A-P Cabana maint / Other	3,000	9,049	9,049	0	9,049	x	3,000	4,687	0	4,687
50305	A-P telephone / utilities	29,150	31,752	31,752	0	31,752	x	28,950	26,466	0	26,466
Puddle Jumper pool maintenance											
50401	Puddle J pool maint / maintenance	16,950	17,323	17,323	0	17,323	x	15,450	15,403	0	15,403
50404	Puddle J pool chemicals	11,000	9,575	9,575	0	9,575	x	11,000	8,304	0	8,304
50405	Puddle J pool Repairs			0	0	0	x		0	0	0
Other Puddle Jumper pool expense											
50501	Puddle J pool Trash removal	1,250	1,291	1,291	0	1,291	x	1,150	1,884	0	1,884
50502	Puddle J pool Cabana / Other / programing	3,100	937	937	0	937	x	4,800	10,474	0	10,474
50504	Puddle J pool Furniture / equipment			0	0	0	x		0	0	0
50505	Puddle J pool Telephone / utilities	26,350	30,148	30,148	0	30,148	x	26,150	22,254	0	22,254
Filing 15 pool maintenance											
50601	F15 Pool maint / systems / security	15,450	21,975	21,975	0	21,975	x	15,450	13,799	0	13,799
50602	F15 Pool supplies			0	0	0	x		0	0	0
50604	F15 Pool chemicals	11,000	8,023	8,023	0	8,023	x	11,000	7,497	0	7,497
50605	F15 Pool repairs / systems	1,500	3,517	3,517	0	3,517	x	2,300	3,144	0	3,144
Other Filing 15 Pool expenses											
50701	F15 pool Trash removal	3,000	1,811	1,811	0	1,811	x	1,150	2,248	0	2,248
50702	F15 pool Cabana / Other / programing	3,100	821	821	0	821	x	2,500	1,240	0	1,240
50704	F15 pool Furniture / equipment			0	0	0	x		0	0	0
50705	F15 pool Telephone / utilities	29,150	15,054	15,054	0	15,054	x	28,950	34,376	0	34,376
Jet Stream pool maintenance											
50801	JS Pool Trash removal	1,250	1,565	1,565	0	1,565	x	1,150	1,673	0	1,673
50802	JS Pool Cabana / other / programing	14,200	8,215	8,215	0	8,215	x	13,600	14,848	0	14,848
50803	JS pool furniture/ equipment			0	0	0	x		0	0	0

TRIAL BALANCE

50804	JS Pool Systems / Maintenance	16,950	16,585	16,585	0	16,585	x	16,950	16,581	0	16,581
50805	JS Pool Telephone / utilities	26,300	31,375	31,375	0	31,375	x	26,100	31,314	0	31,314
Runway 36 pool maintenance											
50901	Runway Pool Maintenance and systems	16,950	21,569	21,569	0	21,569	x	13,800	15,995	0	15,995
50902	Runway utilities / phone / Trash removal	28,950	41,167	41,167	0	41,167	x	25,350	30,886	0	30,886
50903	Runway 36 - other pool expenses	14,100	12,681	12,681	0	12,681	x	11,900	8,729	0	8,729
Maverick pool maintenance											
51001	Maverick Pool Maintenance and systems	22,950	25,140	25,140	0	25,140	x	13,800	1,006	0	1,006
51002	Maverick utilities / phone / trash removal	30,400	25,286	25,286	0	25,286	x	25,350	1,324	0	1,324
51003	Maverick - other pool expenses	14,100	14,976	14,976	0	14,976	x	12,600	30	0	30
General pool operations											
51101	Pool payroll expense	577,200	575,309	575,309	0	575,309		573,000	465,979	0	465,979
51102	Pool operations / training / ID's / other	47,500	64,474	105,512	0	105,512	x	52,350	74,675	0	74,675
51103	Pool supplies	1,500	9,177	9,177	0	9,177	x	16,700	31,687	0	31,687
51104	Pool - Swim team	37,000	30,181	30,181	0	30,181	x	40,000	57,082	0	57,082
51105	Pool - payroll tax expense	65,280	17,877	17,877	0	17,877		65,160	59,599	0	59,599
Snow removal											
51201	Snow removal	40,000	89,548	72,529	0	72,529	x	40,000	56,740	0	56,740
Other expenses											
51301	Fees and charges			0	0	0			0	0	0
51302	Miscellaneous		1,653	1,059	0	1,059	x	7,200	6,297	0	6,297
51303	Truck expenses	4,800	2,488	2,488	0	2,488	x	2,100	4,629	0	4,629
51304	Other pool expenses			0	0	0			0	0	0
Depreciation expense											
51501	Depreciation expense			58,936	0	58,936	x		50,734	0	50,734
Utilities											
Gas & electric											
51601	Gas & electric	14,600	22,371	22,371	0	22,371	x	13,800	13,831	0	13,831
Water											
51801	Water	115,750	101,934	111,746	0	111,746	x	112,375	88,009	0	88,009
Storm drain fees											
51901	Storm drain fees	111,000	121,893	83,599	0	83,599	x	53,100	45,475	0	45,475
51902	F32 Water	32,000	34,707	34,707	0	34,707	x	15,100	33,243	0	33,243
Administration											
Management											
52101	Management fee	176,675	184,191	184,191	0	184,191	x	171,288	166,675	0	166,675
52102	Payroll expense	525,000	550,853	550,853	0	550,853		600,000	562,208	0	562,208
52103	Health insurance	68,460	77,240	77,240	0	77,240		54,000	61,259	0	61,259
52104	401 K Plan / Other	33,024	33,014	33,014	0	33,014		36,900	31,056	0	31,056
Professional services											
52201	Legal service	9,000	12,882	11,462	0	11,462	x	15,000	8,821	0	8,821

TRIAL BALANCE

52202	Audit & tax prep	11,000	17,790	17,790	0	17,790	x	10,000	10,553	0	10,553
52205	Reserve study / other	30,500	26,187	26,187	0	26,187	x	48,000	40,904	0	40,904
Administrative											
52401	Postage / fees and charges	2,700	5,890	5,890	0	5,890	x	3,000	3,954	3,961	7,915
52402	Office supply / computer / other	79,200	48,599	45,880	0	45,880	x	75,600	60,380	0	60,380
52403	Meetings & training	21,600	20,244	20,244	0	20,244	x	36,000	20,381	0	20,381
Office - MCA South											
52501	Office Rent	117,816	117,938	117,938	0	117,938	x	72,000	35,666	0	35,666
52502	Office Janitorial	11,857	13,526	13,526	0	13,526	x	12,000	6,603	0	6,603
52503	Improvements / Utilities / Other	2,400	3,030	3,030	0	3,030	x	40,356	12,849	0	12,849
Bad debt expense											
52601	Bad debt expense			(18,000)	0	(18,000)	x		7,953	0	7,953
Intranet											
52701	Internet Service	600	2,154	2,154	0	2,154	x		0	0	0
52702	Telephone	19,200	18,553	18,553	0	18,553	x	19,200	20,177	0	20,177
Social activities											
52801	Community events	519,584	598,530	596,412	0	596,412	x	457,420	504,875	0	504,875
Community room / MCA office North											
52901	Com rm janitorial / rent /improv / other	130,416	124,829	124,829	0	124,829	x	49,200	55,178	0	55,178
Taxes and insurance											
Federal income tax											
53101	Federal income tax			0	0	0			0	0	0
State income tax											
53201	State income tax			0	0	0			0	0	0
Insurance											
53301	Insurance	151,639	138,421	116,533	0	116,533	x	117,900	162,379	0	162,379
PCMD											
PCMD - Grounds maintenance											
53601	PCMD Grounds management	516,288	462,708	462,708	0	462,708	x	467,640	452,160	0	452,160
53602	PCMD Grounds contract / maint / fertilization	25,000	40,813	40,813	0	40,813	x	25,000	14,631	0	14,631
53603	PCMD Grounds improvement / irrigation ma	59,000	63,160	63,160	0	63,160	x	56,980	70,775	0	70,775
PCMD - Other maintenance											
53701	Lighting maintenance	14,400	14,532	14,532	0	14,532	x	9,000	14,032	0	14,032
53703	Storm water maint / Other	89,080	61,675	61,675	0	61,675	x	80,000	81,075	0	81,075
PCMD - Snow removal											
54101	PCMD Snow removal	40,000	57,718	57,718	0	57,718	x	40,000	27,580	0	27,580
PCMD - Tree maintenance											
54301	PCMD Tree maintenance	15,000	8,180	8,180	0	8,180	x	15,000	32,972	0	32,972
PCMD - Utilities											
54401	PCMD Water	217,450	188,101	188,101	0	188,101	x	204,750	186,001	0	186,001
54402	PCMD Gas & electric	21,360	16,618	16,618	0	16,618	x	20,280	19,215	0	19,215

TRIAL BALANCE

54403	PCMD Waste water management	150	0	0	0	0	x	150	0	0	0
	Reserve expenses										
	Reserve expenses										
54501	Reserve expenses		335,492	0	305,549	305,549	x		0	167,540	167,540
	Improvement projects										
54801	Improvement projects		241,481	0	241,481	241,481	x		0	28,163	28,163
	Loss on abandonment of leasehold improvements										
	Loss on abandonment of leasehold improvements										
55001	Loss on abandonment of leasehold improvements			0	0	0			48,623	0	48,623
	Community fund expenses										
	Community fund expenses										
55501	Community fund expenses		20,000	20,000	0	20,000	x		23,019	0	23,019