



Master Community Association, Inc.

Name Change Initiative

Agreed Upon Procedures Report

Independent Accountant's Report on Applying Agreed-Upon Procedures

To the Members, Management, and Board of Directors of Master Community Association, Inc. (the "MCA"):

We have performed the procedures summarized below, which were agreed to by legal representatives of the MCA and Rename St*pleton for All ("RSFA"). Our work on this matter was performed solely to assist you by counting the ballots for the MCA's Name Change Initiative. This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of those parties specified in this report. Consequently, we make no representations regarding the sufficiency of the procedures summarized below (as more fully detailed in Revised Agreed-Upon Supplemental Procedures dated August 12, 2019, See Attachment 1) either for the purpose for which this report has been requested or for any other purpose.

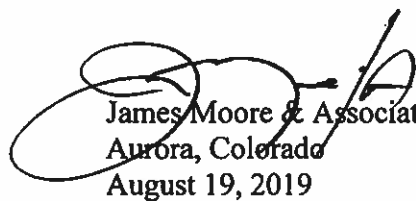
1. Receive and secure ballots and related material
2. Identify all "provisional," undeliverable, and late ballots
3. Log-in sealed ballots
4. Apply ballot verification procedures
5. Apply ballot counting procedures
6. Review invalid or questionable ballots with attorneys
7. Report on results

Results are summarized on the following pages:

Ballot Count Summary - Questions 1 and 2 (Districts 1-10)	page 3
Ballot Count Summary - Questions 1 and 2 (Districts 11-12)	page 4
Ballot Count Summary - Question 3 (All members)	page 5

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We were not engaged to and did not conduct an examination of the completeness or accuracy of the listing of eligible voters, the objective of which would be the expression of an opinion on that listing. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you. This report is intended solely for the information and use of the MCA's board of directors, management, and members. This report is not intended to be and should not be used by anyone other than these specified parties.

 Associates, P.C.
James Moore & Associates, PC
Aurora, Colorado
August 19, 2019

**Master Community Association, Inc.
Name Change Initiative
Ballot Count Summary
Questions 1 and 2
(Districts 1 - 10)**

District	Total				Question 1 - Name Change						Question 2 - Special Assessment					
	Total Eligible	Total Eligible Votes	10% Quorum	Total Ineligible Ballots	Recommend Removed		Recommend Retained		Total Votes To be Cast by Delegate		Should Enact Special Assessment		Should NOT Enact Special Assessment		Total Votes To be Cast by Delegate	
	Votes	Received	Required	Received	Vote Count	%	Vote Count	%	For	Against	Vote Count	%	Vote Count	%	For	Against
1	823	317	83	23	102	32.9%	208	67.1%	271	552	67	21.5%	244	78.5%	177	646
2	1,118	401	112	53	171	43.3%	224	56.7%	484	634	99	25.1%	295	74.9%	281	837
3	1,078	374	108	32	125	34.2%	240	65.8%	369	709	80	21.9%	286	78.1%	236	842
4	1,291	477	130	60	165	36.2%	291	63.8%	467	824	91	19.9%	367	80.1%	257	1,034
5	1,164	480	117	25	160	34.4%	305	65.6%	401	763	83	17.8%	382	82.2%	208	956
6	1,137	537	114	28	187	35.2%	344	64.8%	400	737	105	19.8%	426	80.2%	225	912
7	1,435	16	144	131	5	33.3%	10	66.7%	*	*	3	20.0%	12	80.0%	*	*
8	852	335	86	39	93	28.6%	232	71.4%	244	608	59	18.3%	263	81.7%	156	696
9	1,010	381	101	21	113	30.2%	261	69.8%	305	705	77	20.6%	297	79.4%	208	802
10	642	272	65	10	95	36.3%	167	63.7%	233	409	64	24.5%	197	75.5%	157	485
Totals	10,550	3,590	1,060	422	1,216	34.8%	2,282	65.2%			728	20.8%	2,769	79.2%		

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* No quorum attained. 1,435 votes to be cast at delegate discretion.

a 464 total ineligible ballots were received, including 422 attributable to Districts 1 - 10, 1 attributable to District 12, and 41 that could not be attributed to a specific district. Ineligible ballots were comprised of:

176 ballots/votes from commercial or apartment units for which no power of attorney was included

159 ballots returned by the post office as undeliverable

86 ballots received after July 31, 2019

35 ballots with no identifying number, name, address, or other way to identify validity

8 ballots deemed invalid for various other reasons

All ineligible ballots were reviewed by MCA and RSFA legal representatives, who concurred with the classification as ineligible.

Note Total vote count may not agree to total eligible ballots received due to a member not voting on a particular question.

**Master Community Association, Inc.
Name Change Initiative
Ballot Count Summary
Questions 1 and 2
(Districts 11-12)**

District	Total Eligible Votes	Total Eligible Votes Received	10% Quorum Required	Total Ineligible Ballots Received	Question 1 - Name Change					Question 2 - Special Assessment						
					Legally Removed		Retained		No Elected Delegate in Districts 11 and 12		Should Enact Special Assessment		Should NOT Enact Special Assessment		No Elected Delegate in Districts 11 and 12	
					Vote Count	%	Vote Count	%	For	Against	Vote Count	%	Vote Count	%	For	Against
11	13	1	2	0	1	100%	0	0%	*	*	1	100%	0	0%	*	*
12	93	0	10	1	0	0%	0	0%	*	*	0	0%	0	0%	*	*
Totals	106	1	12	1	1	100%	0	0%			1	100%	0	0%		

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* No quorum attained.

a 464 total ineligible ballots were received, including 422 attributable to Districts 1 - 10, 1 attributable to District 12, and 41 that could not be attributed to a specific district. Ineligible ballots were comprised of:

- 176 ballots/votes from commercial or apartment units for which no power of attorney was included
- 159 ballots returned by the post office as undeliverable
- 86 ballots received after July 31, 2019
- 35 ballots with no identifying number, name, address, or other way to identify validity
- 8 ballots deemed invalid for various other reasons

All ineligible ballots were reviewed by MCA and RSFA legal representatives, who concurred with the classification as ineligible.

Note Total vote count may not agree to total eligible ballots received due to a member not voting on a particular question.

Master Community Association, Inc.
Name Change Initiative
Ballot Count Summary
Question 3

	Total Eligible Votes	Total Eligible Ballots Received	51% Minimum Approval of ALL owners (Voting & Non-Voting) Required	Question 3 - Amend Community Declarations					
				In Favor of Amending Declarations		Against Amending Declarations		Total Votes To be Cast	
				Vote Count	% of Eligible Votes	Vote Count	% of Eligible Votes	For	Against
Residential	8,320	3,591	4,244	1,810	54.4%	1,515	45.6%		
Commercial	1,931	-	985	-	0%	-	0%		
Apartment	405	-	207	-	0%	-	0%		
Totals	10,656	3,591	5,436	1,850	54.4%	1,548	45.6%	*	*

* No quorum attained.

Independent Accountant's Report on Applying Agreed-Upon Procedures

Attachment 1

Revised and Agreed Upon Supplemental Procedures
Vote Verification, Count, and Certification by
James Moore & Associates, P.C. Certified Public Accountants

1. RECEIVE AND SECURE BALLOTS AND RELATED MATERIAL.

The CPA receives and secures ballots by mail. CPA receives sealed ballot box from MCA office for ballots delivered to that office on July 31 and receives from the MCA after 7 pm any ballot (envelopes) returned to the MCA by the Post Office as undeliverable for any reason, as well as any documents the MCA used to track or record replacement ballots, ballots returned by the Post Office, or any "provisional" or other ballots in its possession.

2. IDENTIFY ALL "PROVISIONAL," UNDELIVERABLE, AND LATE BALLOTS.

The CPA notes if the ballot is "provisional" one provided by MCA after the official mailing. Check the provisional ballots against the list of MCA provisional ballots and the revised Member List and mark on the spreadsheet each ballot received per address. The CPA notes on the spreadsheet any ballots returned to the MCA by the U.S. Postal Service as undeliverable. If the ballot is received after July 31st, note the date of receipt on the spreadsheet.

3. LOG IN SEALED BALLOTS.

The CPA places a mark in a "ballot received" column to be added to the spreadsheet and logs in sealed ballots (in envelopes) on the newly revised "Member List." There should be no markings by the CPA on envelopes or ballots.

4. BALLOT VERIFICATION PROCEDURES.

a. On the original Member List provided to the CPA, 449 ballots were incorrectly assigned to District 6 when they should have been assigned to District 4. The revised Member List identifies those members in RED. The CPA will compare the unique ballot number on each ballot envelope received with the number on the ballot envelopes that are listed in RED on the revised Member List and then reassign those ballots from District 6 to District 4. The CPA will also adjust the District Totals and other numbers accordingly.

b. Group the sealed ballots (envelopes) by district Open sealed ballot box and ballots (envelope) and separate the ballot from the envelope, keeping them in order by district.

c. A ballot shall be deemed valid if the number on the envelope matches the number on the Member List, a vote preference is clearly marked and there is nothing unusual about the ballot or the envelope and it was received by July 31st, unless one of the examples given below applies.

1. If the envelope ballot number does not match the Member List, retain envelopes
2. Ballots received after July 31, 2019.
3. A Commercial or Apartment Ballot does not include a Power of Attorney granting the voter authority to cast the owner's vote.
4. More than one vote is received from a member.
5. Any appearance of a copied or altered ballot
6. Sealed envelope or ballot is missing the control number
7. Both "for" and "against" are checked on a particular question (note that this will invalidate the ballot only with respect to the particular question for which both "for" and "against" were checked)
8. Any other reason that counter determines the ballot is questionable

d. If ballot is deemed invalid, or questionable, segregate it in the original envelope until review with Association's and Rename St*pleton for All (RSFA)'s legal counsel on August 15, 2019 at 9 a.m. as discussed, below.

5. BALLOT COUNTING PROCEDURES

a. The CPA will independently count the number of members per District and per Class (Residential, Commercial and Apartment) on the Member List in reference to number identified on Ballot Count Report to determine if the total numbers per district match the "Ballot Count Summary" sheet (which are the same numbers as on the "Quorum List" provided to members with their ballots). Note on the sheet if the numbers were confirmed to be accurate. If not, correct the Ballot Count Summary sheet totals and quorum numbers in reference to Member List.

b. Tally validated ballots by District (Questions one and two) and by Class (Residential, Commercial and Apartment) (Question 3) on count sheets

c. Determine the quorum in each District (Questions 1 and 2) and total votes.

6. REVIEW WITH ATTORNEYS.

The CPA will meet with Association's and RSFA's legal counsel to review invalid or questionable sealed ballots (envelopes) and any invalid or questionable ballots.

a. If deemed valid by agreement between RSFA and Association's legal counsel, follow counting procedures as outlined above.

b. If deemed invalid by agreement between RSFA and Association's legal counsel, do not count the ballots. Retain ballot in original envelope. Categorize these ballots according to the reason for invalidity (for example, received after July 31st).

c. If legal counsel do not agree, set the ballot aside as "provisional" to determine validity later, if doing so would affect the ultimate vote outcome.

7. BALLOT COUNT REPORT AND CERTIFICATION.

CPA certifies in writing the validity of the ballots counted, the accuracy of the count, and makes a report in the form of the final Ballot Count Summary attached. At the bottom of the report the CPA will show the final results of the three questions by multiplying the Total Eligible Votes in each

District by the percentage of member votes in that District for and against Questions 1 and 2, and totaling each column. The CPA will entitle those results:

Total votes to be cast by District Delegate (Question #1)

Total votes to be cast by District Delegate (Question #2)

If a 10% quorum is not met in a District, the CPA will so note in that space.

For Question 3, which is a direct vote of the members, the CPA will calculate the required 51%. The MCA and RSFA agree that if, after the counts have been completed, there is a disputed issue about the method of calculating to determine the outcome of Question #3, the attorneys will seek resolution at that time.

8. PUBLISH BALLOT COUNT REPORT.

As Election Certifier, the CPA publishes on his website the Ballot Count Report on August 19, 2019. MCA and others do likewise.

9. MEETING.

The CPA attends the August 21, 2019 meeting of the MCA delegates and board of directors meeting to answer any questions about the verification and counting process.

Neither Altitude Community Law as a firm nor David Firmin individually will act as legal counsel for the CPA.

Neither MCA or RSFA legal counsel nor the MCA staff, Board Member or delegates will have any communication related to this vote with the CPA firm from June 27, 2019 until after the results have been published on August 19, except during the legal counsel meeting to review ballots set for August 15 at 9:00 AM. If emergency communication is required, it will be by email to both DFirmin@altitude.law and jackiestjoan@earthlink.net.

MCA legal counsel and Rename St*pleton For All legal counsel shall cooperate to identify and designate the record at the August 15 meeting to review ballots. Once identified, the records may be kept at David Firmin's office for the required period. All records will be made available for members' inspection upon request.

The Delegates will meet to cast their votes making recommendations to the Board at the August 21st delegate and Board meeting, unless a later meeting is required due to the special delegate election occurring in District 9. The Board will consider the Delegates' recommendations on August 21, 2019 immediately following the Delegate Meeting.

These procedures have been agreed upon by David Firmin, attorney for Master Community Association, and Jacqueline St. Joan and David Lane, attorneys for Rename St*pleton for All, and are accepted for use by James Moore, CPA, neutral and independent election certifier.