



October 25, 2013

Master Community Association, Inc.  
c/o Keven Burnett  
Stapleton Master Association  
2823 Roslyn Street  
Denver, CO 80238

Dear Mr. Burnett:

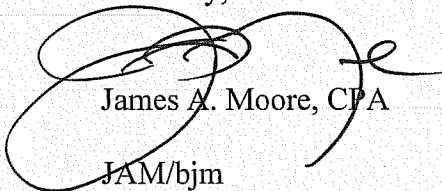
In regard to the Master Community Association, Inc. 12/31/2012 audit, I have enclosed the following:

- Two copies of the final of the financial statements.

Please contact me if you or the directors have any questions or comments.

Thank you for your help. As always, it has been a pleasure working with you.

Sincerely,



James A. Moore, CPA

JAM/bjm  
Enclosures



**Master Community  
Association, Inc.  
Financial Statements  
For the year ended  
December 31, 2012**

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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., which comprise the balance sheets as of December 31, 2012, 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, 2011 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 May 31, 2012.

### ***Management's Responsibility for the Financial Statements***

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes 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.

### ***Auditor's Responsibility***

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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 entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

### ***Opinion***

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, 2012, and the results of its operations and its cash flows for the year then ended in conformity with accounting principles generally accepted in the United States of America.

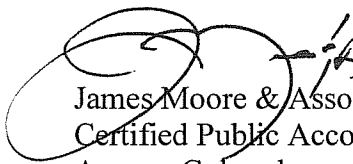
## INDEPENDENT AUDITOR'S REPORT - continued

### ***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 10 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 Supplementary Information on Future Major Repairs and Replacements on page 11 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Financial Accounting Standards Board, who 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. The Association has contracted for a substantial update of the reserve study, however that information has not been finalized as of the date of our report. Accordingly, the reserve study excerpts attached to this report may not be up to date. It is our understanding that the updated reserve study will be posted on the Association's web site after review and approval by the Association's board of directors. 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, P.C.  
Certified Public Accountants  
Aurora, Colorado  
August 30, 2013

# Master Community Association, Inc.

## Balance Sheets

**December 31, 2012**

(With Comparative Totals for 2011)

	<b>December 31, 2012</b>				<b>December 2011</b>
	<b>Operating Fund</b>	<b>Reserve Fund</b>	<b>Community Fund</b>	<b>Total</b>	<b>Total</b>
<b>ASSETS</b>					
Cash and cash equivalents	\$405,175	\$545,265	\$137,102	\$1,087,542	\$745,995
Investments	0	625,564		625,564	698,737
Accounts receivable, net of Allowance for uncollectible accounts of \$52,000 and \$52,000 on 2012 and 2011 respectively					
Homeowners & Builders	75,077	0		75,077	74,944
Other A/R	32,475	0		32,475	39,110
Other receivables	17,239	0		17,239	3,100
Prepaid expenses	38,961	0		38,961	20,883
Receivable from PCMD	50,726	0		50,726	49,969
Other assets	11,361	5,345		16,706	16,053
Property and equipment, net of Accumulated depreciation of \$108,067 and \$79,131 in 2012 and 2011, respectively	141,297	0	0	141,297	160,227
<b>Total Assets</b>	<b>\$772,311</b>	<b>\$1,176,174</b>	<b>\$137,102</b>	<b>\$2,085,587</b>	<b>\$1,809,018</b>
<b>LIABILITIES AND FUND BALANCES</b>					
Accounts payable	\$127,075	\$1,850	\$5,119	\$134,044	\$202,738
Prepaid assessments	162,501	0		162,501	124,155
Other liabilities	883	12,000		12,883	1,021
Credit card	3,077	0	102	3,179	4,563
Payroll liabilities	3,050	0	0	3,050	3,471
<b>Total Liabilities</b>	<b>\$296,586</b>	<b>\$13,850</b>	<b>\$5,221</b>	<b>\$315,657</b>	<b>\$335,948</b>
Working capital	946,600	0	0	946,600	862,000
Fund balances	(470,875)	1,162,324	131,881	823,330	611,070
<b>Total Liabilities and Fund Balances</b>	<b>\$772,311</b>	<b>\$1,176,174</b>	<b>\$137,102</b>	<b>\$2,085,587</b>	<b>\$1,809,018</b>

See accompanying notes and auditor's report.

**Master Community Association, Inc.**  
**Statements of Revenues, Expenses, and Changes in Fund Balances**  
**Year Ended December 31, 2012**

(With Comparative Totals for 2011)

	December 31, 2012			December 2011
	Operating Fund	Reserve Fund	Community Fund	Total
<b>REVENUES</b>				
Homeowner and builder assessments	\$2,124,293	\$0	\$0	\$2,124,293
Commercial and rentals assessments	234,172	0	0	234,172
Declarant assessments	30,431	0	0	30,431
Interest income	272	29,611	330	30,213
Pool income	527,318	0	0	527,318
Community fee income	0	0	35,914	35,914
Other income	154,205	0	0	154,205
Collection fees / late fess	32,369	0	0	32,369
PCMD	818,711	0	0	818,711
	<u>\$3,921,771</u>	<u>\$29,611</u>	<u>\$36,244</u>	<u>\$3,987,626</u>
<b>EXPENSES</b>				
Repairs and maintenance	\$1,212,749	\$0	\$0	\$1,212,749
Utilities	188,283	0	0	188,283
Administration	1,242,802	3,902	0	1,246,704
Taxes and insurance	79,894	0	0	79,894
PCMD	796,232	0	0	796,232
Reserve expenses	0	209,106	42,398	251,504
	<u>\$3,519,960</u>	<u>\$213,008</u>	<u>\$42,398</u>	<u>\$3,775,366</u>
Excess of revenues over expenses	\$401,811	(\$183,397)	(\$6,154)	\$212,260
Beginning fund balances	(471,895)	944,930	138,035	611,070
Transfer between funds	(400,791)	400,791	0	0
Ending fund balances	<u>(\$470,875)</u>	<u>\$1,162,324</u>	<u>\$131,881</u>	<u>\$823,330</u>

See accompanying notes and auditor's report.

**Master Community Association, Inc.**  
**Statements of Cash Flows**  
**Year Ended December 31, 2012**

(With Comparative Totals for 2011)

	December 31, 2012			December 2011
	Operating Fund	Reserve Fund	Community Fund	Total
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>				
Excess / (Deficit) of revenues over expenses	\$401,811	(\$183,397)	(\$6,154)	\$212,260
Adjustments to reconcile excess (deficit) of revenues over expenses to net cash provided / (used) by operating activities:				
Depreciation expense	28,936	0		28,936
(Increase) decrease in:				
Accounts receivable				
Homeowners & Builders	(133)	0		(133)
Other A/R	6,635	0		6,635
Other receivables	(14,139)	0		(14,139)
Prepaid expenses	(18,078)	0		(18,078)
Receivable from PCMD	(757)	0		(757)
Other assets	(855)	202		(653)
Increase (decrease) in:				
Accounts payable	(75,663)	1,850	5,119	(68,694)
Prepaid assessments	38,346	0		38,346
Other liabilities	(138)	12,000		11,862
Credit card	(1,486)	0	102	(1,384)
Payroll liabilities	(421)	0		(421)
Net Cash Provided / (Used) by Operating Activities	364,058	(169,345)	(933)	193,780
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>				
Investments	0	73,173		73,173
Property and equipment	(10,006)	0	0	(10,006)
Net Cash Provided / (Used) by Investing Activities	(10,006)	73,173	0	63,167
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>				
Increase in Working capital	84,600	0	0	84,600
Interfund transfers	(400,791)	400,791	0	0
Net Cash Provided / (Used) by Financing Activities	(316,191)	400,791	0	84,600
 NET INCREASE (DECREASE) IN CASH	37,861	304,619	(933)	341,547
CASH AT BEGINNING OF YEAR	367,314	240,646	138,035	745,995
CASH AT END OF YEAR	\$405,175	\$545,265	\$137,102	\$1,087,542

See accompanying notes and auditor's report.



# **Master Community Association, Inc.**

## **Notes to Financial Statements**

### **December 31, 2012**

#### **Note 1 - Nature of Organization**

Master Community Association, Inc. (the Association) was incorporated on September 25, 2001, in the State of Colorado. The Association is responsible for the operation, management, and maintenance of the common property within the development. The development is located within the former Stapleton International Airport site in Denver, Colorado. The development is planned for approximately 15,000 units, of which 8,000 will be individually owned residential units, 4,000 unit equivalents will be multi-family residential rentals, and 3,000 unit equivalents will be commercial, industrial, office, or recreation use. As of December 31, 2012, approximately 4,733 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.

Replacement 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 in accordance with the Development Plan. See Note 5 for further 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.

##### **Assessments Receivable**

Assessments are stated on the balance sheet at face value. The Association's policy is to retain legal counsel and place liens on the properties of homeowners whose assessments are delinquent.

# **Master Community Association, Inc.**

## **Notes to Financial Statements**

### **December 31, 2012**

#### Recognition of Assets and Depreciation Policy

Real and personal common property acquired by the original unit owners from the developer, as well as replacements and improvements thereto, is not recognized on the Association's financial statements because it is commonly owned by individual owners and its disposition by the Association's board is restricted. Replacements and improvements to common property are not recognized as assets because their disposition is restricted.

#### Depreciation

Leasehold improvements for the Association's office of operations is depreciated over 10 years using the straight-line method. The Association's furniture, fixtures, and equipment is depreciated over 7 to 10 years using the straight-line method.

#### 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.

#### Member Assessments

Association members are subject to regular assessment to provide funds for the Association's operating expenses, future capital acquisitions, and major repairs and replacements. 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. Any excess assessments at year end are retained by the Association for use in the succeeding year.

For the year ended December 31, 2012 owners were assessed from \$21.40 to \$38 per month.

#### Interest Income

Interest income is allocated to the operating and replacement fund in proportion to the interest-bearing deposits of each fund.

#### Income Taxes

Homeowners associations may be taxed either as homeowners associations or as regular corporations. The Association expects to file its December 31, 2012 income tax returns, as an exempt organization using Form 990.

#### 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.

# Master Community Association, Inc.

## Notes to Financial Statements

### December 31, 2012

#### **Note 3 - Property and Equipment**

Property and equipment consist of the following:

Lease hold improvement – MCA office	\$ 125,770
Furniture and equipment	77,952
Training equipment	3,891
Truck	24,831
Pool facility	<u>16,920</u>
	<u>249,364</u>
Accumulated depreciation	<u>108,067</u>
	<u>\$ 141,297</u>

#### **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 \$1,162,324, are held in separate accounts and are generally not available for operating purposes.

The 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 replacement fund. Actual expenditures, however, may vary from the estimated amounts and the variations may be material. Therefore, amounts accumulated in the replacement 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.

# **Master Community Association, Inc.**

## **Notes to Financial Statements**

**December 31, 2012**

### **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 October 1, 2007 the Association leased office, community room, and storage space from the Declarant (Forest City) under a five year lease. The lease calls for annual base rent of \$52,956, \$54,540, \$56,196, \$57,864, and \$59,604 in first through fifth of the lease years, respectively. In addition to this base rent, the Association is responsible for approximately 25.271% of common area maintenance on the premises. This lease expired in October 2012, and has continuing as a month-to-month lease through the date of our report.

The Association incurred leasehold improvement costs of \$249,136 to finish out the office, community room, and storage space. The Declarant reimbursed the Association for \$129,140 of these costs, leaving the Association with a net leasehold improvement cost of \$119,996.

### **Note 8 - Contingencies**

The Association is a 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 year ended December 31, 2012 the Association paid \$0 in interest expense and \$0 in income taxes.

### **Note 10 – Pools management**

During 2009 the Association took over direct management of the Association’s swimming pools. Prior to 2009 pool management was contracted with an outside service provider. During the year ended December 31, 2012 the association received \$527,318 in pool revenue.

### **Note 8 – Date of Management’s Review**

In preparing the financial statements, the Association has evaluated events and transactions for potential recognition or disclosure through August 30, 2013, 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, 2012**

(With Comparative Totals for 2011)

	<b>Year Ended</b>		<b>Year Ended</b>	
	<b>December 2012</b>		<b>December 2011</b>	
	<b>Budget</b>	<b>Actual</b>	<b>Budget</b>	<b>Actual</b>
	<b>(Unaudited)</b>		<b>(Unaudited)</b>	
<b>Repairs and maintenance</b>				
Grounds maintenance	\$395,240	\$331,753	\$371,000	\$376,368
Building repairs and maintenance	65,400	40,016	38,000	54,263
Aviator Pool Maintenance	55,700	68,826	54,532	63,682
Puddle Jumper Pool	55,700	55,196	67,282	58,866
Filing 15 Pool	52,700	67,452	57,232	61,976
Jet Stream Pool expenses	52,700	63,527	54,534	63,512
General Pool Operations	481,850	526,595	485,588	530,382
Snow removal	37,500	25,915	35,000	26,235
Other expenses	4,200	4,533	4,857	1,722
Depreciation expense	0	28,936	0	25,758
	<u>1,200,990</u>	<u>1,212,749</u>	<u>1,168,025</u>	<u>1,262,764</u>
<b>Utilities</b>				
Gas & electric	14,500	18,477	12,000	18,933
Water	76,500	97,402	51,000	95,722
Storm drain fees	96,200	72,404	40,000	34,758
	<u>187,200</u>	<u>188,283</u>	<u>103,000</u>	<u>149,413</u>
<b>Administration</b>				
Management	701,442	704,124	659,792	652,066
Profesional services	38,400	40,598	39,000	38,627
Administrative	51,525	58,876	66,850	46,894
Office	47,220	48,712	46,332	45,096
Bad debt expense	0	0	0	8,000
Intranet	20,400	16,749	9,300	17,529
Social activities	254,996	325,453	219,651	254,357
Community room	46,920	48,290	43,932	47,889
	<u>1,160,903</u>	<u>1,242,802</u>	<u>1,084,857</u>	<u>1,110,458</u>
<b>Taxes and insurance</b>				
Federal income tax	0	0	0	0
State income tax	0	0	0	0
Insurance	95,571	79,894	98,432	95,244
	<u>95,571</u>	<u>79,894</u>	<u>98,432</u>	<u>95,244</u>
<b>PCMD</b>				
PCMD - Grounds maintenance	515,084	454,913	504,492	472,336
PCMD - Other maintenance	65,000	74,199	65,000	22,440
PCMD - Snow removal	35,000	23,137	35,000	27,401
PCMD - Trash & debris removal	6,000	0	0	0
PCMD - Tree maintenance	7,500	754	6,800	549
PCMD - Utilities	197,700	243,229	195,560	184,942
	<u>826,284</u>	<u>796,232</u>	<u>806,852</u>	<u>707,668</u>
<b>GRAND TOTAL</b>	<u><u>\$3,470,948</u></u>	<u><u>\$3,519,960</u></u>	<u><u>\$3,261,166</u></u>	<u><u>\$3,325,547</u></u>

See accompanying notes and auditor's report.

# Master Association, Inc. / Stapleton MCA

## Executive Summary

### Component Calculation Method

#### Client Information:

Account Number	80283
Version Number	1
Analysis Date	9/25/2013
Fiscal Year	1/1/2014 to 12/31/2014
Number of Units	5,000
Phasing	1 of 1

#### Global Parameters:

Inflation Rate	2.00 %
Annual Contribution Increase	0.00 %
Investment Rate	1.00 %
Taxes on Investments	0.00 %
Contingency	3.00 %

#### Community Profile:

Stapleton MCA is a master planned community built in 2003. Common areas include but are not limited to; , pool areas, asphalt parking lots, fencing, playground and park areas and common area landscaping.

For budgeting purposes, unless otherwise indicated, we have used January 2003 as the average placed-in-service date for aging the original components included in this analysis.

ARS site inspection conducted: August 18, 2013 through August 30, 2013.

#### Adequacy of Reserves as of January 1, 2014:

Anticipated Reserve Balance	<b>\$1,300,000.00</b>
Theoretically Ideal Reserve Balance	<b>\$941,858.43</b>
Percent Funded	<b>138.02%</b>

Recommended Funding for the 2014 Fiscal Year:	Annual	Monthly	Per Unit Per Month
Member Contribution	<b>\$198,182</b>	<b>\$16,515.18</b>	<b>\$3.30</b>
Interest Contribution	<b>\$12,193</b>	<b>\$1,016.11</b>	<b>\$0.20</b>
Total Contribution	<b>\$210,375</b>	<b>\$17,531.29</b>	<b>\$3.51</b>

# Master Association, Inc. / Stapleton MCA

## Component Summary

### Sorted by Category

	Placed In Service Date	RL	UL	Inventory	Unit Cost	Current Cost	Theoretically Ideal Balance	Assigned Reserves	Monthly Member Contrib	Monthly Interest Contrib	Total Monthly Contrib
<b>010 Park Areas</b>											
24th Avenue Park - Benches	1/2003	14	25	5 benches	\$550.00	\$2,750	\$1,210	\$1,210	\$12	\$1	\$13
24th Avenue Park - Shade Structure	1/2003	14	25	1 Structure	\$10,000.00	\$10,000	\$4,400	\$4,400	\$45	\$4	\$49
24th Avenue Park - Trash Receptacle	1/2003	14	25	1 receptacle	\$450.00	\$450	\$198	\$198	\$2	\$0	\$2
29th Avenue Median - Benches	1/2003	14	25	1 total	\$11,000.00	\$11,000	\$4,840	\$4,840	\$50	\$4	\$54
29th Avenue Median - Structure, Unfunded	1/2003	n.a.	n.a.	1 structure	\$0.00	\$0	\$0	\$0	\$0	\$0	\$0
29th Avenue Median - Trash Receptacle	1/2003	14	25	11 receptacle	\$450.00	\$4,950	\$2,178	\$2,178	\$22	\$2	\$24
35th Avenue Median - Benches	1/2003	14	25	15 benches	\$550.00	\$8,250	\$3,630	\$3,630	\$37	\$3	\$40
35th Avenue Median - Trash Receptacle	1/2003	14	25	5 receptacle	\$450.00	\$2,250	\$990	\$990	\$10	\$1	\$11
Arc Park - Benches	1/2003	14	25	12 benches	\$550.00	\$6,600	\$2,904	\$2,904	\$30	\$3	\$32
Arc Park - Play Structure, Small	1/2003	14	25	2 structures	\$7,500.00	\$15,000	\$6,600	\$6,600	\$68	\$6	\$74
Arc Park - Trash Receptacle	1/2003	14	25	2 receptacle	\$450.00	\$900	\$396	\$396	\$4	\$0	\$4
Arc Park - Wood Chip Replenishment	1/2003	0	7	27 Cu. Yds.	\$50.00	\$1,350	\$1,350	\$1,350	\$18	\$0	\$18
Arrowhead Park - Benches	1/2003	14	25	3 benches	\$550.00	\$1,650	\$726	\$726	\$7	\$1	\$8
Arrowhead Park - Trash Receptacle	1/2003	14	25	1 receptacle	\$450.00	\$450	\$198	\$198	\$2	\$0	\$2
Aviator Park - 2 Swing, Swing Set	1/2003	14	25	1 swing set	\$950.00	\$950	\$418	\$418	\$4	\$0	\$5
Aviator Park - Benches	1/2003	14	25	1 bench	\$550.00	\$550	\$242	\$242	\$2	\$0	\$3
Aviator Park - Grills	1/2003	7	18	1 grill	\$1,200.00	\$1,200	\$733	\$1,200	\$1	\$1	\$2
Aviator Park - Picnic Tables	1/2003	14	25	1 tables	\$750.00	\$750	\$330	\$330	\$3	\$0	\$4
Aviator Park - Play Structure, Small	1/2003	14	25	1 total	\$10,500.00	\$10,500	\$4,620	\$4,620	\$47	\$4	\$51
Aviator Park - Trash Receptacle	1/2003	14	25	1 receptacle	\$450.00	\$450	\$198	\$198	\$2	\$0	\$2
Aviator Park - Wood Chip Replenishment	1/2003	0	7	38 Cu. Yds.	\$50.00	\$1,900	\$1,900	\$1,900	\$25	\$0	\$25
Central Park - Structure, Unfunded	1/2003	n.a.	n.a.	1 structure	\$0.00	\$0	\$0	\$0	\$0	\$0	\$0
Constellation Park - 3 Swing, Swing Set	1/2003	14	25	1 swing set	\$1,200.00	\$1,200	\$528	\$528	\$5	\$0	\$6
Constellation Park - Benches	1/2003	14	25	4 benches	\$550.00	\$2,200	\$968	\$968	\$10	\$1	\$11
Constellation Park - Play Structure, Medium	1/2003	14	25	1 structure	\$12,500.00	\$12,500	\$5,500	\$5,500	\$56	\$5	\$61
Constellation Park - Trash Receptacle	1/2003	14	25	2 receptacle	\$450.00	\$900	\$396	\$396	\$4	\$0	\$4
Constellation Park - Wood Chip Replenishment	1/2003	0	7	24 Cu. Yds.	\$50.00	\$1,200	\$1,200	\$1,200	\$16	\$0	\$16
F15 Park - 4 Swing, Swing Set	1/2003	14	25	1 swing set	\$1,500.00	\$1,500	\$660	\$660	\$7	\$1	\$7
F15 Park - Benches	1/2003	14	25	2 benches	\$550.00	\$1,100	\$484	\$484	\$5	\$0	\$5
F15 Park - Picnic Tables	1/2003	14	25	2 tables	\$750.00	\$1,500	\$660	\$660	\$7	\$1	\$7
F15 Park - Play Structure, Large	1/2003	14	25	1 structure	\$18,500.00	\$18,500	\$8,140	\$8,140	\$83	\$7	\$91
F15 Park - Play Structure, Medium	1/2003	14	25	1 structure	\$12,500.00	\$12,500	\$5,500	\$5,500	\$56	\$5	\$61

# Master Association, Inc. / Stapleton MCA

## Component Summary

### Sorted by Category

	Placed In Service Date	RL	UL	Inventory	Unit Cost	Current Cost	Theoretically Ideal Balance	Assigned Reserves	Monthly Member Contrib	Monthly Interest Contrib	Total Monthly Contrib
F15 Park - Trash Receptacle	1/2003	14	25	1 receptacle	\$450.00	\$450	\$198	\$198	\$2	\$0	\$2
F15 Park - Wood Chip Replenishment	1/2003	0	7	41 Cu. Yds.	\$50.00	\$2,050	\$2,050	\$2,050	\$27	\$0	\$27
F18(A) Park - 3 Swing, Swing Set	1/2003	14	25	1 swing set	\$1,200.00	\$1,200	\$528	\$528	\$5	\$0	\$6
F18(A) Park - Benches	1/2003	14	25	8 benches	\$550.00	\$4,400	\$1,936	\$1,936	\$20	\$2	\$22
F18(A) Park - Play Structure, Medium	1/2003	14	25	1 total	\$2,000.00	\$2,000	\$880	\$880	\$9	\$1	\$10
F18(A) Park - Trash Receptacle	1/2003	14	25	1 receptacle	\$450.00	\$450	\$198	\$198	\$2	\$0	\$2
F18(A) Park - Wood Chip Replenishment	1/2003	0	7	35 Cu. Yds.	\$50.00	\$1,750	\$1,750	\$1,750	\$23	\$0	\$23
F18(B) Park - Benches	1/2003	14	25	10 benches	\$550.00	\$5,500	\$2,420	\$2,420	\$25	\$2	\$27
F18(B) Park - Trash Receptacle	1/2003	14	25	1 receptacle	\$450.00	\$450	\$198	\$198	\$2	\$0	\$2
F18(C) Park - Benches	1/2003	14	25	8 benches	\$550.00	\$4,400	\$1,936	\$1,936	\$20	\$2	\$22
F18(C) Park - Trash Receptacle	1/2003	14	25	1 receptacle	\$450.00	\$450	\$198	\$198	\$2	\$0	\$2
F18(D) Park - Benches	1/2003	14	25	7 benches	\$550.00	\$3,850	\$1,694	\$1,694	\$17	\$1	\$19
F18(D) Park - Trash Receptacle	1/2003	14	25	1 receptacle	\$450.00	\$450	\$198	\$198	\$2	\$0	\$2
Fall Park - Benches	1/2003	14	25	4 benches	\$550.00	\$2,200	\$968	\$968	\$10	\$1	\$11
Fall Park - Shade Structure	1/2003	14	25	1 Structure	\$10,000.00	\$10,000	\$4,400	\$4,400	\$45	\$4	\$49
Fall Park - Trash Receptacle	1/2003	14	25	1 receptacle	\$450.00	\$450	\$198	\$198	\$2	\$0	\$2
Fountain Area - Trash Receptacle	1/2003	14	25	4 receptacle	\$450.00	\$1,800	\$792	\$792	\$8	\$1	\$9
Fountain Area - A/C Unit	1/2002	0	12	2 units	\$2,500.00	\$5,000	\$5,000	\$5,000	\$41	\$0	\$42
Fountain Area - Benches	1/2003	14	25	8 benches	\$550.00	\$4,400	\$1,936	\$1,936	\$20	\$2	\$22
Fountain Area - Filter, Newer	1/2011	9	12	1 filter	\$3,500.00	\$3,500	\$875	\$3,500	\$3	\$3	\$6
Fountain Area - Filter, Older	1/2002	0	12	1 filter	\$3,500.00	\$3,500	\$3,500	\$3,500	\$29	\$0	\$29
Fountain Area - Picnic Tables	1/2003	14	25	6 tables	\$750.00	\$4,500	\$1,980	\$1,980	\$20	\$2	\$22
Fountain Area - Pumps, Newer	1/2007	5	12	1 pump	\$2,500.00	\$2,500	\$1,458	\$2,500	\$2	\$2	\$4
Fountain Area - Pumps, Older	1/2002	0	12	4 pumps	\$2,500.00	\$10,000	\$10,000	\$10,000	\$83	\$0	\$83
Heritage Park - Benches	1/2003	14	25	6 benches	\$550.00	\$3,300	\$1,452	\$1,452	\$15	\$1	\$16
Heritage Park - Trash Receptacle	1/2003	14	25	1 receptacle	\$450.00	\$450	\$198	\$198	\$2	\$0	\$2
Jet Stream Park - 3 Swing, Swing Set	1/2003	14	25	1 swing set	\$1,200.00	\$1,200	\$528	\$528	\$5	\$0	\$6
Jet Stream Park - Benches	1/2003	14	25	3 benches	\$550.00	\$1,650	\$726	\$726	\$7	\$1	\$8
Jet Stream Park - Picnic Tables	1/2003	14	25	1 tables	\$750.00	\$750	\$330	\$330	\$3	\$0	\$4
Jet Stream Park - Trash Receptacle	1/2003	14	25	1 receptacle	\$450.00	\$450	\$198	\$198	\$2	\$0	\$2
Jet Stream Park - Wood Chip Replenishment	1/2003	0	7	34 Cu. Yds.	\$50.00	\$1,700	\$1,700	\$1,700	\$22	\$0	\$23
Measurement Park - Benches	1/2003	14	25	3 benches	\$550.00	\$1,650	\$726	\$726	\$7	\$1	\$8
Measurement Park - Trash Receptacle	1/2003	14	25	1 receptacle	\$450.00	\$450	\$198	\$198	\$2	\$0	\$2
Puddle Jumper Park - Grills	1/2003	7	18	1 grill	\$1,200.00	\$1,200	\$733	\$1,200	\$1	\$1	\$2



# Master Association, Inc. / Stapleton MCA

## Component Summary

### Sorted by Category

Placed In Service Date	RL	UL	Inventory	Unit Cost	Current Cost	Theoretically Ideal Balance	Assigned Reserves	Monthly Member Contrib	Monthly Interest Contrib	Total Monthly Contrib
Puddle Jumper Park - Picnic Tables	1/2003	14	25	2 tables	\$750.00	\$1,500	\$660	\$7	\$1	\$7
Puddle Jumper Park - Play Structure, Small	1/2003	14	25	1 total	\$10,500.00	\$10,500	\$4,620	\$47	\$4	\$51
Puddle Jumper Park - Trash Receptacle	1/2003	14	25	1 receptacle	\$450.00	\$450	\$198	\$2	\$0	\$2
Puddle Jumper Park - Wood Chip Replenishment	1/2003	0	7	28 Cu. Yds.	\$50.00	\$1,400	\$1,400	\$18	\$0	\$19
Sail Park - Benches	1/2003	14	25	6 benches	\$550.00	\$3,300	\$1,452	\$15	\$1	\$16
Sail Park - Trash Receptacle	1/2003	14	25	2 receptacle	\$450.00	\$900	\$396	\$4	\$0	\$4
Song Bird Park - Benches	1/2003	14	25	3 benches	\$550.00	\$1,650	\$726	\$7	\$1	\$8
Song Bird Park - Shade Structure	1/2003	14	25	1 Structure	\$10,000.00	\$10,000	\$4,400	\$45	\$4	\$49
Song Bird Park - Trash Receptacle	1/2003	14	25	1 receptacle	\$450.00	\$450	\$198	\$2	\$0	\$2
Spring Park - Benches	1/2003	14	25	14 benches	\$550.00	\$7,700	\$3,388	\$35	\$3	\$38
Spring Park - Shade Structure	1/2003	14	25	1 Structure	\$10,000.00	\$10,000	\$4,400	\$45	\$4	\$49
Spring Park - Trash Receptacle	1/2003	14	25	1 receptacle	\$450.00	\$450	\$198	\$2	\$0	\$2
Square Park - Benches	1/2003	14	25	8 benches	\$550.00	\$4,400	\$1,936	\$20	\$2	\$22
Square Park - Trash Receptacle	1/2003	14	25	2 receptacle	\$450.00	\$900	\$396	\$4	\$0	\$4
Summer Park - Benches	1/2003	14	25	2 benches	\$550.00	\$1,100	\$484	\$5	\$0	\$5
Summer Park - Play Structure, Large	1/2003	14	25	1 structure	\$20,000.00	\$20,000	\$8,800	\$90	\$8	\$98
Summer Park - Trash Receptacle	1/2003	14	25	1 receptacle	\$450.00	\$450	\$198	\$2	\$0	\$2
Summer Park - Wood Chip Replenishment	1/2003	0	7	31 Cu. Yds.	\$50.00	\$1,550	\$1,550	\$20	\$0	\$21
Terra Park - Benches	1/2003	14	25	2 benches	\$550.00	\$1,100	\$484	\$5	\$0	\$5
Terra Park - Trash Receptacle	1/2003	14	25	1 receptacle	\$450.00	\$450	\$198	\$2	\$0	\$2
The Green Park - Benches	1/2003	14	25	12 benches	\$550.00	\$6,600	\$2,904	\$30	\$3	\$32
The Green Park - Picnic Tables	1/2003	14	25	6 tables	\$750.00	\$4,500	\$1,980	\$20	\$2	\$22
The Green Park - Signs	1/2003	7	18	2 signs	\$1,500.00	\$3,000	\$1,833	\$3	\$3	\$5
The Green Park - Structure, Canopy	1/2003	14	25	1 structure	\$8,500.00	\$8,500	\$3,740	\$38	\$3	\$42
The Green Park - Trash Receptacle	1/2003	14	25	2 receptacle	\$450.00	\$900	\$396	\$4	\$0	\$4
Winter Park - Benches	1/2003	14	25	3 benches	\$550.00	\$1,650	\$726	\$7	\$1	\$8
Winter Park - Trash Receptacle	1/2003	14	25	1 receptacle	\$450.00	\$450	\$198	\$2	\$0	\$2
<b>Sub Total</b>		<b>0-14</b>	<b>7-25</b>		<b>\$326,900</b>	<b>\$162,037</b>	<b>\$167,804</b>	<b>\$1,616</b>	<b>\$122</b>	<b>\$1,737</b>

#### 020 Pool Areas

Aviator Pool - Asphalt, Overlay	1/2003	9	20	7,028 total	\$1.50	\$10,542	\$10,542	\$9	\$9	\$18
Aviator Pool - Asphalt, Repair	1/2003	0	5	7,028 sq. ft.	\$6.50	\$457	\$457	\$8	\$0	\$8
Aviator Pool - Asphalt, Slurry Seal	1/2003	0	5	7,028 sq. ft.	\$0.17	\$1,195	\$1,195	\$21	\$0	\$22

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# Master Association, Inc. / Stapleton MCA

## Component Summary

### Sorted by Category

	Placed In Service Date	RL	UL	Inventory	Unit Cost	Current Cost	Theoretically Ideal Balance	Assigned Reserves	Monthly Member Contrib	Monthly Interest Contrib	Total Monthly Contrib
Aviator Pool - Benches	1/2003	14	25	1 bench	\$550.00	\$550	\$242	\$242	\$2	\$0	\$3
Aviator Pool - Cabinets	1/2003	7	18	1 total	\$5,400.00	\$5,400	\$3,300	\$5,400	\$5	\$5	\$9
Aviator Pool - Doors	1/2003	7	18	3 doors	\$1,400.00	\$4,200	\$2,567	\$4,200	\$4	\$4	\$7
Aviator Pool - Drinking Fountains	1/2003	1	12	3 fountains	\$750.00	\$2,250	\$2,063	\$2,250	\$2	\$2	\$4
Aviator Pool - Filter	1/2003	3	14	2 filters	\$3,500.00	\$7,000	\$5,500	\$7,000	\$6	\$6	\$12
Aviator Pool - Grills	1/2003	7	18	2 grills	\$1,200.00	\$2,400	\$1,467	\$2,400	\$2	\$2	\$4
Aviator Pool - Heater	1/2003	19	30	1 heater	\$35,000.00	\$35,000	\$12,833	\$12,833	\$141	\$11	\$153
Aviator Pool - Life Guard Stands	1/2003	7	18	4 stands	\$2,500.00	\$10,000	\$6,111	\$10,000	\$9	\$8	\$17
Aviator Pool - Mastic	1/2003	0	4	517 lin. ft.	\$3.75	\$1,939	\$1,939	\$1,939	\$43	\$0	\$43
Aviator Pool - Plumbing Fixtures	1/2003	14	25	1 total	\$14,400.00	\$14,400	\$6,336	\$6,336	\$65	\$6	\$71
Aviator Pool - Pool Cleaner	1/2003	1	12	1 total	\$3,500.00	\$3,500	\$3,208	\$3,500	\$3	\$3	\$6
Aviator Pool - Portable Pool Cleaner	1/2003	1	12	1 total	\$2,500.00	\$2,500	\$2,292	\$2,500	\$2	\$2	\$4
Aviator Pool - Pumps	1/2003	1	12	1 total	\$6,000.00	\$6,000	\$5,500	\$6,000	\$5	\$5	\$10
Aviator Pool - Replaster & Tile Replace	1/2003	1	12	1 pool	\$65,289.00	\$65,289	\$59,848	\$65,289	\$54	\$55	\$109
Aviator Pool - Sign, Monument/Directory	1/2003	7	18	1 sign	\$1,200.00	\$1,200	\$733	\$1,200	\$1	\$1	\$2
Aviator Pool - Trash Receptacles	1/2003	14	25	6 receptacle	\$450.00	\$2,700	\$1,188	\$1,188	\$12	\$1	\$13
Aviator Pool - Water Heater	1/2003	1	12	1 heater	\$1,200.00	\$1,200	\$1,100	\$1,200	\$1	\$1	\$2
Aviator Pool - Wood Structure	1/2003	13	24	1 structure	\$20,000.00	\$20,000	\$9,167	\$9,167	\$93	\$8	\$101
F15 Pool - Asphalt, Overlay	1/2007	13	20	4,632 total	\$1.50	\$6,948	\$2,432	\$2,432	\$37	\$2	\$40
F15 Pool - Asphalt, Repair	1/2007	1	8	4,632 sq. ft.	\$6.50	\$301	\$263	\$301	\$0	\$0	\$1
F15 Pool - Asphalt, Slurry Seal	1/2007	1	8	4,632 sq. ft.	\$0.17	\$787	\$689	\$787	\$1	\$1	\$1
F15 Pool - Benches	1/2003	14	25	3 benches	\$550.00	\$1,650	\$726	\$726	\$7	\$1	\$8
F15 Pool - Cabinets/Counters	1/2007	11	18	1 total	\$5,400.00	\$5,400	\$2,100	\$5,400	\$5	\$5	\$9
F15 Pool - Doors	1/2007	11	18	2 doors	\$1,400.00	\$2,800	\$1,089	\$2,800	\$3	\$2	\$5
F15 Pool - Drinking Fountain, Chilled	1/2007	5	12	2 fountains	\$950.00	\$1,900	\$1,108	\$1,900	\$2	\$2	\$3
F15 Pool - Expansion Joints	1/2007	8	15	153 lin. ft.	\$3.75	\$574	\$268	\$574	\$1	\$0	\$1
F15 Pool - Filter	1/2007	13	20	3 filters	\$15,000.00	\$45,000	\$15,750	\$15,750	\$242	\$14	\$256
F15 Pool - Grills	1/2007	11	18	2 grills	\$1,200.00	\$2,400	\$933	\$2,400	\$2	\$2	\$4
F15 Pool - Heater	1/2007	23	30	1 heater	\$50,000.00	\$50,000	\$11,667	\$11,667	\$207	\$11	\$218
F15 Pool - Life Guard Stands	1/2007	11	18	3 stands	\$2,500.00	\$7,500	\$2,917	\$7,500	\$7	\$6	\$13
F15 Pool - Mastic	1/2007	0	4	405 lin. ft.	\$3.75	\$1,519	\$1,519	\$1,519	\$34	\$0	\$34
F15 Pool - Picnic Tables	1/2007	18	25	4 tables	\$750.00	\$3,000	\$840	\$840	\$14	\$1	\$15
F15 Pool - Plumbing Fixtures	1/2007	18	25	1 total	\$14,850.00	\$14,850	\$4,158	\$4,158	\$69	\$4	\$72
F15 Pool - Pool Cleaner	1/2007	5	12	1 total	\$3,500.00	\$3,500	\$2,042	\$3,500	\$3	\$3	\$6

# Master Association, Inc. / Stapleton MCA

## Component Summary

### Sorted by Category

	Placed In Service Date	RL	UL	Inventory	Unit Cost	Current Cost	Theoretically Ideal Balance	Assigned Reserves	Monthly Member Contrib	Monthly Interest Contrib	Total Monthly Contrib
F15 Pool - Portable Pool Cleaner	1/2007	5	12	1 total	\$2,500.00	\$2,500	\$1,458	\$2,500	\$2	\$2	\$4
F15 Pool - Pumps	1/2007	5	12	1 total	\$8,300.00	\$8,300	\$4,842	\$8,300	\$7	\$7	\$14
F15 Pool - Replaster & Tile Replace	1/2007	5	12	1 pool	\$67,560.00	\$67,560	\$39,410	\$67,560	\$58	\$57	\$115
F15 Pool - Sign, Monument/Directory	1/2007	11	18	1 sign	\$1,200.00	\$1,200	\$467	\$1,200	\$1	\$1	\$2
F15 Pool - Trash Receptacles	1/2003	14	25	6 receptacle	\$450.00	\$2,700	\$1,188	\$1,188	\$12	\$1	\$13
F15 Pool - Water Heater	1/2007	5	12	1 heater	\$1,200.00	\$1,200	\$700	\$1,200	\$1	\$1	\$2
Jet Stream Pool - Asphalt, Overlay	1/2009	15	20	1,356 total	\$1.50	\$2,034	\$509	\$509	\$11	\$0	\$12
Jet Stream Pool - Asphalt, Repair	1/2009	0	5	1,356 sq. ft.	\$6.50	\$88	\$88	\$88	\$2	\$0	\$2
Jet Stream Pool - Asphalt, Slurry Seal	1/2009	0	5	1,356 sq. ft.	\$0.17	\$231	\$231	\$231	\$4	\$0	\$4
Jet Stream Pool - Benches	1/2009	20	25	1 bench	\$550.00	\$550	\$110	\$110	\$3	\$0	\$3
Jet Stream Pool - Counters	1/2009	13	18	1 total	\$3,000.00	\$3,000	\$833	\$833	\$18	\$1	\$18
Jet Stream Pool - Doors	1/2009	13	18	5 doors	\$1,400.00	\$7,000	\$1,944	\$1,944	\$41	\$2	\$43
Jet Stream Pool - Drinking Fountains	1/2009	7	12	2 fountains	\$750.00	\$1,500	\$625	\$1,500	\$1	\$1	\$3
Jet Stream Pool - Expansion Joints	1/2009	10	15	93 lin. ft.	\$3.75	\$349	\$116	\$349	\$0	\$0	\$1
Jet Stream Pool - Filter	1/2009	15	20	4 filters	\$15,000.00	\$60,000	\$15,000	\$15,000	\$326	\$14	\$340
Jet Stream Pool - Grills	1/2009	13	18	2 grills	\$1,200.00	\$2,400	\$667	\$667	\$14	\$1	\$15
Jet Stream Pool - Heater	1/2011	27	30	1 heater	\$50,000.00	\$50,000	\$5,000	\$5,000	\$212	\$5	\$217
Jet Stream Pool - Life Guard Stands	1/2009	13	18	4 stands	\$2,500.00	\$10,000	\$2,778	\$2,778	\$59	\$3	\$61
Jet Stream Pool - Mastic	1/2009	0	4	830 lin. ft.	\$3.75	\$3,113	\$3,113	\$3,113	\$69	\$0	\$69
Jet Stream Pool - Plumbing Fixtures	1/2009	20	25	1 total	\$15,850.00	\$15,850	\$3,170	\$3,170	\$74	\$3	\$77
Jet Stream Pool - Pool Cleaner	1/2009	7	12	1 total	\$3,500.00	\$3,500	\$1,458	\$3,500	\$3	\$2	\$6
Jet Stream Pool - Portable Pool Cleaner	1/2009	7	12	1 total	\$2,500.00	\$2,500	\$1,042	\$2,500	\$2	\$3	\$4
Jet Stream Pool - Pumps	1/2009	7	12	1 total	\$6,500.00	\$6,500	\$2,708	\$6,500	\$6	\$5	\$11
Jet Stream Pool - Replaster & Tile Replace	1/2009	7	12	1 pool	\$61,219.50	\$61,220	\$25,508	\$61,220	\$54	\$51	\$105
Jet Stream Pool - Sign, Monument/Directory	1/2009	13	18	1 sign	\$1,200.00	\$1,200	\$333	\$333	\$7	\$0	\$7
Jet Stream Pool - Trash Receptacles	1/2009	20	25	4 receptacles	\$450.00	\$1,800	\$360	\$360	\$8	\$0	\$9
Jet Stream Pool - Wall Cover, Ceramic Tile	1/2009	25	30	936 sq. ft.	\$16.00	\$15,425	\$2,571	\$2,571	\$65	\$2	\$67
Jet Stream Pool - Water Heater	1/2009	7	12	1 heater	\$1,200.00	\$1,200	\$500	\$1,200	\$1	\$1	\$2
Puddle Jumper Pool - Asphalt, Overlay	1/2005	11	20	10,385 total	\$1.50	\$15,578	\$7,010	\$15,578	\$14	\$13	\$27
Puddle Jumper Pool - Asphalt, Repair	1/2005	0	5	10,385 sq. ft.	\$6.50	\$675	\$675	\$675	\$12	\$0	\$12
Puddle Jumper Pool - Asphalt, Slurry Seal	1/2005	0	5	10,385 sq. ft.	\$0.17	\$1,765	\$1,765	\$1,765	\$32	\$0	\$32
Puddle Jumper Pool - Benches	1/2005	16	25	1 bench	\$550.00	\$550	\$198	\$198	\$3	\$0	\$3
Puddle Jumper Pool - Cabinets/Counters	1/2005	9	18	1 total	\$10,800.00	\$10,800	\$5,400	\$10,800	\$10	\$9	\$19
Puddle Jumper Pool - Drinking Fountain	1/2005	3	12	2 fountains	\$750.00	\$1,500	\$1,125	\$1,500	\$1	\$1	\$3

# Master Association, Inc. / Stapleton MCA

## Component Summary

### Sorted by Category

	Placed In Service Date	RL	UL	Inventory	Unit Cost	Current Cost	Theoretically Ideal Balance	Assigned Reserves	Monthly Member Contrib	Monthly Interest Contrib	Total Monthly Contrib
Puddle Jumper Pool - Filter	1/2005	11	20	3 filters	\$15,000.00	\$45,000	\$20,250	\$45,000	\$41	\$38	\$79
Puddle Jumper Pool - Grills	1/2005	9	18	2 grills	\$1,200.00	\$2,400	\$1,200	\$2,400	\$2	\$2	\$4
Puddle Jumper Pool - Heater	1/2005	21	30	1 heater	\$35,000.00	\$35,000	\$10,500	\$10,500	\$143	\$9	\$153
Puddle Jumper Pool - Life Guard Stands	1/2005	9	18	4 stands	\$2,500.00	\$10,000	\$5,000	\$10,000	\$9	\$8	\$17
Puddle Jumper Pool - Mastic	1/2005	0	4	430 lin. ft.	\$3.75	\$1,613	\$1,613	\$1,613	\$36	\$0	\$36
Puddle Jumper Pool - Plumbing Fixtures	1/2005	16	25	1 total	\$15,150.00	\$15,150	\$5,454	\$5,454	\$69	\$5	\$74
Puddle Jumper Pool - Pool Cleaner	1/2005	3	12	1 total	\$3,500.00	\$3,500	\$2,625	\$3,500	\$3	\$3	\$6
Puddle Jumper Pool - Portable Pool Cleaner	1/2005	3	12	1 total	\$2,500.00	\$2,500	\$1,875	\$2,500	\$2	\$2	\$4
Puddle Jumper Pool - Pumps	1/2005	3	12	1 total	\$19,000.00	\$19,000	\$14,250	\$19,000	\$16	\$16	\$32
Puddle Jumper Pool - Replaster & Tile Replace	1/2013	11	12	1 pool	\$143,500.00	\$143,500	\$11,958	\$50,965	\$871	\$47	\$918
Puddle Jumper Pool - Sign, Monument/Director	1/2005	9	18	1 sign	\$1,200.00	\$1,200	\$600	\$1,200	\$1	\$1	\$2
Puddle Jumper Pool - Trash Receptacles	1/2005	16	25	4 receptacle	\$450.00	\$1,800	\$648	\$648	\$8	\$1	\$9
Puddle Jumper Pool - Wall Cover, Ceramic Tile	1/2005	21	30	1,764 sq. ft.	\$16.00	\$29,071	\$8,721	\$8,721	\$119	\$8	\$127
Puddle Jumper Pool - Water Heater	1/2012	10	12	1 heater	\$1,200.00	\$1,200	\$200	\$1,200	\$1	\$1	\$2
<b>Sub Total</b>		<b>0-27</b>	<b>4-30</b>			<b>\$1,020,570</b>	<b>\$399,139</b>	<b>\$605,730</b>	<b>\$3,575</b>	<b>\$513</b>	<b>\$4,088</b>
<b>030 Lighting</b>											
29th Avenue Median - Lighting	1/2003	7	18	70 fixtures	\$1,200.00	\$84,000	\$51,333	\$84,000	\$74	\$71	\$144
35th Avenue Median - Lighting	1/2003	7	18	30 fixtures	\$1,200.00	\$36,000	\$22,000	\$36,000	\$32	\$30	\$62
Aviator Pool - Lighting	1/2003	7	18	1 total	\$2,650.00	\$2,650	\$1,619	\$2,650	\$2	\$2	\$5
Central Park - Lighting	1/2003	7	18	16 fixtures	\$1,200.00	\$19,200	\$11,733	\$19,200	\$17	\$16	\$33
F15 Park - Lighting	1/2003	7	18	4 fixtures	\$350.00	\$1,400	\$856	\$1,400	\$1	\$1	\$2
F15 Pool - Lighting	1/2007	11	18	1 total	\$14,450.00	\$14,450	\$5,619	\$14,450	\$13	\$12	\$25
Jet Stream Park - Lighting	1/2003	7	18	3 fixtures	\$350.00	\$1,050	\$642	\$1,050	\$1	\$1	\$2
Jet Stream Pool - Lighting	1/2009	13	18	1 total	\$12,300.00	\$12,300	\$3,417	\$3,417	\$72	\$3	\$75
Puddle Jumper Pool - Lighting	1/2005	9	18	1 total	\$14,050.00	\$14,050	\$7,025	\$14,050	\$13	\$12	\$24
The Green Park - Lighting	1/2003	7	18	1 total	\$36,750.00	\$36,750	\$22,458	\$36,750	\$32	\$31	\$63
<b>Sub Total</b>		<b>7-13</b>	<b>18</b>			<b>\$221,850</b>	<b>\$126,703</b>	<b>\$212,967</b>	<b>\$257</b>	<b>\$179</b>	<b>\$436</b>
<b>040 Fencing</b>											
Aviator Pool - Fencing, Wood Solid Board	1/2003	5	16	28 lin. ft.	\$36.00	\$1,008	\$693	\$1,008	\$1	\$1	\$2
Aviator Pool - Fencing, Wrought Iron	1/2003	7	18	1 total	\$28,920.00	\$28,920	\$17,673	\$28,920	\$25	\$24	\$50

# Master Association, Inc. / Stapleton MCA

## Component Summary

### Sorted by Category

	Placed In Service Date	RL	UL	Inventory	Unit Cost	Current Cost	Theoretically Ideal Balance	Assigned Reserves	Monthly Member Contrib	Monthly Interest Contrib	Total Monthly Contrib
Aviator Pool - Painting, Wood Solid Board	1/2007	0	3	504 sq. ft.	\$1.25	\$630	\$630	\$630	\$18	\$0	\$18
Aviator Pool - Painting, Wrought Iron	1/2003	0	3	3,285 sq. ft.	\$1.25	\$4,106	\$4,106	\$4,106	\$119	\$1	\$120
F15 Pool - Fencing, Wood Solid Board	1/2007	9	16	190 lin. ft.	\$36.00	\$6,840	\$2,993	\$6,840	\$6	\$6	\$12
F15 Pool - Fencing, Wrought Iron	1/2007	11	18	1 total	\$35,280.00	\$35,280	\$13,720	\$35,280	\$32	\$30	\$62
F15 Pool - Painting, Wrought Iron	1/2007	0	3	5,016 sq. ft.	\$1.25	\$6,270	\$6,270	\$6,270	\$182	\$1	\$183
Jet Stream Pool - Fencing, Wrought Iron	1/2009	13	18	1 total	\$21,640.00	\$21,640	\$6,011	\$6,011	\$127	\$6	\$133
Jet Stream Pool - Painting, Wrought Iron	1/2009	0	3	2,375 sq. ft.	\$1.25	\$2,969	\$2,969	\$2,969	\$86	\$0	\$87
Puddle Jumper Pool - Fencing, Wrought Iron	1/2005	9	18	1 total	\$24,240.00	\$24,240	\$12,120	\$24,240	\$22	\$20	\$42
Puddle Jumper Pool - Painting, Wrought Iron	1/2005	0	3	2,700 sq. ft.	\$1.25	\$3,375	\$3,375	\$3,375	\$98	\$0	\$98
The Green Park - Fencing	1/2003	14	25	1 total	\$19,342.00	\$19,342	\$8,510	\$8,510	\$87	\$8	\$95
The Green Park - Painting, fencing	1/2003	0	5	3,882 sq. ft.	\$1.25	\$4,853	\$4,853	\$4,853	\$87	\$0	\$88
<b>Sub Total</b>		<b>0-14</b>	<b>3-25</b>			<b>\$159,473</b>	<b>\$83,923</b>	<b>\$133,012</b>	<b>\$892</b>	<b>\$97</b>	<b>\$988</b>
<b>050 Grounds</b>											
Grounds - Backflow Devices	1/2003	14	25	1 total	\$72,500.00	\$72,500	\$31,900	\$31,900	\$327	\$28	\$355
Grounds - Concrete	1/2003	0	1	2,271,251 sq. ft.	\$6.50	\$110,723	\$110,723	\$110,723	\$9,368	\$43	\$9,411
<b>Sub Total</b>		<b>0-14</b>	<b>1-25</b>			<b>\$183,223</b>	<b>\$142,623</b>	<b>\$142,623</b>	<b>\$9,696</b>	<b>\$71</b>	<b>\$9,767</b>
Contingency											
							\$27,433	\$37,864	\$481	\$34	\$515
<b>Total</b>		<b>0-27</b>	<b>1-30</b>			<b>\$1,912,016</b>	<b>\$941,858</b>	<b>\$1,300,000</b>	<b>\$16,515</b>	<b>\$1,016</b>	<b>\$17,531</b>

NOTE: The dollar figures in this summary have been rounded to the nearest \$1.00. In some cases, the Sub Totals do not appear to "add up" due to a rounding error.