Stapleton Master Community Association
Balance Sheet
As of February 28, 2013

	Feb 28, 13
ASSETS	
Current Assets	
Checking/Savings	
1010 · MSI Assessment Acct	189,266.92
1015 · MCA Operating Acct	211,340.90
1020 · MCA Operating Reserve	40,221.83
1030 · MCA Community Reserve	426,603.12
1070 · MCA Community Fee Fund	128,314.89
1080 · MCA Investment - Schwab	793,731.95
Total Checking/Savings	1,789,479.61
Accounts Receivable	
1110 · Accounts receivable	217,544.48
1115 · Doubtful accounts allowance	-52,000.00
Total Accounts Receivable	165,544.48
Other Current Assets	
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	2,177.00
1550 · Training Equipment - Aquatics	3,890.59
Total Other Current Assets	19,274.27
Total Current Assets	1,974,298.36
Fixed Assets	
1620 · Pool Faciltiy - operating	16,919.70
1630 · Leasehold improvements	125,628.80
1640 · Furniture, fixtures, & equip	77,951.59
1650 · Vehicles	24,831.98
1745 · Accum deprec	-78,989.90
Total Fixed Assets	166,342.17
TOTAL ASSETS	**2,140,640.53**
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2010 · Accounts payable	136,441.65
Total Accounts Payable	136,441.65
Credit Cards	
2050 · Credit card - Capital One VISA	3,523.85
Total Credit Cards	3,523.85
Other Current Liabilities	
2100 · Payroll Liabilities	2,319.89
2111 · Direct Deposit Liabilities	-1,231.86
2200 · Prepaid Assessments	181,050.66
2250 · Swim Team Fund	644.76
2260 · F10 Stormsewer Reserve Fund	12,000.00
2410 · Refundable advances	-260.23
Total Other Current Liabilities	194,523.22
Total Current Liabilities	334,488.72
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Equity	
3001 · Opening Bal Equity	85,633.30
3010 · Unrestrict (retained earnings)	774,050.17
3300 · Working Capital Equity	860,399.80
Net Income	86,068.54
Total Equity	1,806,151.81
TOTAL LIABILITIES & EQUITY	**2,140,640.53**