

PORCH & ASSOCIATES LLC

CERTIFIED PUBLIC ACCOUNTANTS AND CONSULTANTS

Eldorado Community Improvement Association, Inc.

Financial Statements, Supplementary Information
and
Independent Auditor's Report

December 31, 2022

Eldorado Community Improvement Association, Inc.

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INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
Eldorado Community Improvement Association, Inc.
Eldorado, New Mexico

Opinion

We have audited the financial statements of Eldorado Community Improvement Association, Inc. (Association), which comprise the balance sheet as of December 31, 2022, 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.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Eldorado Community Improvement Association, Inc. as of December 31, 2022, and the results of its operations and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Association and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

Management (for this report Management is defined as those charged with governance, which is the Board of Directors and not the management company) is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Association's ability to continue as a going concern for one year after the date that the financial statements are issued.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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 Association's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Association's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

To the Board of Directors
Eldorado Community Improvement Association, Inc.
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Emphasis of a Matter

The Association's Board of Directors is ultimately responsible for all aspects of the association's governance. To this end, the Board of Directors employs a professional management company for (among other things) preparation of the financial information upon which this report is based, and relies upon the good faith and professional competence of the management company for these financial details. Nevertheless, for this report, and the remainder of the financial statements, Management is defined as the Association's Board of Directors.

Emphasis of Matter

Our audit was made for the purpose of forming an opinion on the basic financial statements taken as a whole. We have not applied procedures to determine whether the funds designated for future major repairs and replacements as discussed in Note 7 are adequate to meet such future costs because that determination is outside the scope of our audit. Our opinion on the financial statements is not modified with respect to this matter.

Disclaimer of Opinion on Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the information on future major repairs and replacements of common property on Page 15 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. 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.

Porch & Associates LLC

Albuquerque, New Mexico
February 3, 2023

ELDORADO COMMUNITY IMPROVEMENT ASSOCIATION, INC.**BALANCE SHEET****December 31, 2022**

	Operating Fund	Reserve Fund	Total
ASSETS			
Current Assets			
Cash and cash equivalents, undesignated	\$ 524,570	-	524,570
Cash and cash equivalents, designated for future repairs and replacements	-	1,317,285	1,317,285
Assessments and other receivables, net	56,639	-	56,639
Due from the operating fund	-	3,982	3,982
Prepaid expenses	23,866	-	23,866
Total current assets	605,075	1,321,267	1,926,342
Noncurrent Assets			
Fixed Assets			
Furniture and office equipment	18,234	-	18,234
Vehicles	83,382	-	83,382
Machinery and equipment	58,450	-	58,450
Accumulated depreciation	(127,906)	-	(127,906)
Total fixed assets	32,160	-	32,160
Right of use - leases	16,153	-	16,153
Total noncurrent assets	48,313	-	48,313
Total assets	\$ 653,388	1,321,267	1,974,655
LIABILITIES AND FUND BALANCES			
LIABILITIES			
Accounts payable	\$ 1,034	-	1,034
Due to the reserve fund	3,982	-	3,982
Accrued expenses	44,019	-	44,019
Taxes payable	939	-	939
Assessments received in advance	271,147	-	271,147
Deposits payable	14,250	-	14,250
Other liabilities	1,885	-	1,885
Lease liability	3,348	-	3,348
Lease liability - long-term	12,784	-	12,784
Total liabilities	353,388	-	353,388
FUND BALANCES			
Unreserved, undesignated	300,000	-	300,000
Unreserved, designated for future replacements and repairs	-	1,321,267	1,321,267
Total fund balances	300,000	1,321,267	1,621,267
Total liabilities and fund balances	\$ 653,388	1,321,267	1,974,655

The accompanying notes are an integral part of these financial statements.

ELDORADO COMMUNITY IMPROVEMENT ASSOCIATION, INC.
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND BALANCES
Year Ended December 31, 2022

	Operating Fund	Reserve Fund	Total
Revenues			
Assessments	\$ 1,242,418	339,902	1,582,320
Other:			
Interest, late fees, fines, and other fees	20,502	-	20,502
Interest income	3,592	6,811	10,403
Other income	31,966	-	31,966
Total revenues	1,298,478	346,713	1,645,191
Expenses			
Salaries, taxes, and related expenses	426,806	-	426,806
Repairs and maintenance - general	192,694	-	192,694
Office	170,629	-	170,629
Pool	159,282	-	159,282
Capital projects	62,563	-	62,563
Stables	46,274	-	46,274
Repairs and maintenance - landscaping	41,743	-	41,743
Insurance	39,186	-	39,186
Management fees	33,404	-	33,404
Legal fees	32,998	-	32,998
Postage and printing	27,951	-	27,951
Depreciation	17,436	-	17,436
Automotive	14,285	-	14,285
Utilities	11,059	-	11,059
Accounting	9,385	-	9,385
Reserve study	4,500	-	4,500
Taxes	3,255	-	3,255
Allowance for uncollectible assessments	2,390	-	2,390
Security	1,413	-	1,413
Other	1,225	-	1,225
Reserve expenses	-	151,422	151,422
Total expenses	1,298,478	151,422	1,449,900
Net change in fund balances	-	195,291	195,291
Fund balances, beginning of year	300,000	1,125,976	1,425,976
Fund balances, end of year	\$ 300,000	1,321,267	1,621,267

The accompanying notes are an integral part of these financial statements.

ELDORADO COMMUNITY IMPROVEMENT ASSOCIATION, INC.
STATEMENT OF CASH FLOWS
Year Ended December 31, 2022

	Operating Fund	Reserve Fund	Total
Cash Flows From Operating Activities			
Net change in fund balances	\$ -	195,291	195,291
Adjustments to reconcile the net change in fund balances to net cash (used) provided by operating activities:			
Depreciation	27,951	-	27,951
Allowance for bad debts	17,436	-	17,436
Changes in assets and liabilities:			
Assessments and other receivables, net	8,650	664	9,314
Due from other funds	-	(3,041)	(3,041)
Prepaid expenses	(9,608)	-	(9,608)
Right of use - leases	(16,153)	-	(16,153)
Accounts payable	914	-	914
Due to other funds	3,041	-	3,041
Accrued expenses	8,557	-	8,557
Taxes payable	(1,170)	-	(1,170)
Assessments received in advance	(99,050)	-	(99,050)
Deposits payable	(2,850)	-	(2,850)
Other liabilities	1,885	-	1,885
Lease liability	3,348	-	3,348
Lease liability - long-term	12,784	-	12,784
Net cash provided (used) by operating activities	(44,265)	192,914	148,649
Net change in cash and cash equivalents	(44,265)	192,914	148,649
Cash and cash equivalents, beginning of year	594,396	1,124,371	1,718,767
Cash and cash equivalents, end of year	\$ 550,131	1,317,285	1,867,416
Supplemental Disclosures of Cash Flow Information			
Cash payments for income taxes	\$ 2,109	-	2,109

The accompanying notes are an integral part of these financial statements.

ELDORADO COMMUNITY IMPROVEMENT ASSOCIATION, INC.
NOTES TO FINANCIAL STATEMENTS
December 31, 2022

NOTE 1. BACKGROUND INFORMATION

Eldorado Community Improvement Association, Inc. (Association) was incorporated in the State of New Mexico as a non-profit corporation in 1972. It is located in Eldorado, New Mexico and consists of 2,776 residential units. The Association was formed primarily for the protection, improvement, alteration, maintenance, repair replacement, ownership administration and operation of the common areas within the Association. Common areas consist of but are not limited to recreation equipment, community center, gates, signs and lighting. All of the residential property in the Association is subject to the Eldorado Community Improvement Association Declaration of Covenants (Declaration) and associated governing documents.

NOTE 2. SIGNIFICANT ACCOUNTING POLICIES

This summary of significant accounting policies of the Association is presented to assist in the understanding of the Association's financial statements. The financial statements and notes are the representations of the Association's management which is responsible for their integrity and objectivity.

The Financial Accounting Standards Board (FASB) has issued the Accounting Standards Codification (ASC or the Codification) as the source of authoritative accounting principles recognized by the FASB to be used by nongovernmental entities when preparing financial statements in accordance with Generally Accepted Accounting Principles (GAAP) in the United States. The Codification essentially reduces the GAAP hierarchy to two levels: authoritative and non-authoritative, with the Codification being authoritative GAAP.

Fund Accounting. In order to ensure observance of limitations and designations 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 general operations of the Association.

Reserve Fund – This fund is used to accumulate financial resources designated for future major repairs and replacements within the Association. Reserve funds are not co-mingled with operating funds.

Estimates. The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results could differ from those estimates.

ELDORADO COMMUNITY IMPROVEMENT ASSOCIATION, INC.
NOTES TO FINANCIAL STATEMENTS
December 31, 2022

NOTE 2. SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Cash and Cash Equivalents. The Association considers all currency on hand, demand deposits, money market funds, and certificates of deposit to be cash and cash equivalents.

Concentration of Credit Risk. The Association maintains its cash and cash equivalents in demand deposits, money market funds, and certificates of deposit. Cash balances in excess of federally insured limits at December 31, 2022 are covered by a private depositor bond. The Association has not experienced any losses in such accounts and believes it is not exposed to any significant credit risk on cash and cash equivalents.

Revenue Recognition. The Association follows ASC Topic 606, *Revenue from Contracts with Customers*, which requires the recognition of revenue when promised goods or services are transferred by the Association in an amount that reflects the consideration to which the Association expects to be entitled to in exchange for the goods or services.

The Association recognizes revenue as follows:

Assessments and Charges to Homeowners. Topic 606 allows similar contracts to be treated the same. Therefore, revenue recognition will be the same for all homeowners. It is not necessary to evaluate each homeowner's contract. This applies to all standardized revenues such as assessments, late fees, fines, other fees and charges. Assessments are recognized as revenues ratably over the period covered by the assessments. This includes assessments allocated to reserve funds. Other charges are recognized as revenues when imposed on the homeowner.

Interest Income. Operating and reserve funds have individual interest-bearing deposit accounts and money market funds. Interest income associated with the accounts is reported in the respective funds. Interest income is recognized as revenue when earned.

All Other Income. All other revenues are recognized when the goods or services are provided.

Member Assessments. In order for the Association to preserve and maintain the community, each owner of a residential unit is required to pay base assessments to the Association for the unit's pro rata share of the common expenses incurred by the Association for the general benefit of all units. Base assessments are levied annually. In addition, the Association is authorized under certain circumstances to levy special assessments.

ELDORADO COMMUNITY IMPROVEMENT ASSOCIATION, INC.
NOTES TO FINANCIAL STATEMENTS
December 31, 2022

NOTE 2. SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Base assessments are determined on the basis of a budget prepared annually and approved by the Association's board of directors covering the estimated costs of operating the Association during the coming year. Special assessments are available for limited purposes and do not require membership approval. Penalty assessments are governed by the collection's policy in place by Board Resolution, and does not require membership approval. Any excess assessments at year-end are retained by the Association for use in succeeding years.

The obligation to pay assessments commences as to each unit on the first day of the first month following the date on which the unit is made subject to the Declaration. If payment is not received by the established due date, the assessment is considered late, and late fees and administrative fees will be charged as provided for in the Association's policy. In addition, payments not received on or after the 45th day following the due date will bear interest at a rate determined by the board.

All assessments are the personal obligation of the owner of the unit and also constitute a lien against the unit prior and superior to all other liens except the lien of a first mortgage and taxes.

Assessments Receivable. The Association had assessments receivable of \$17,291 and other receivables of \$39,348, for a total of \$56,639 at December 31, 2022. Other receivables are comprised of late charges, interest charged to homeowners, fines, lien charges, attorney fees, and returned check charges. Of total receivables, \$51,293 was more than ninety days outstanding.

Management reviews the collectability of its receivables regularly and, when appropriate, records an estimate for uncollectible accounts. The basis for the estimate is the total of accounts in foreclosure and bankruptcy. When an account is determined to be uncollectible by the board of directors, it is charged off against the estimate. Based on this criteria, the Association has not established an allowance for uncollectible accounts as of December 31, 2022.

Income Taxes. Homeowners' associations may elect to be taxed as regular corporations, subject to the provisions of Internal Revenue Code (IRC) Section 277, or as homeowners' association subject to IRC Section 528. The Association has elected to be taxed as a homeowners' association under IRC 528. Under that election, net income arising from defined exempt function activities is not taxed; however federal income tax is assessed on income derived from nonexempt function activities at a rate of 30%. Exempt function income basically consists of amounts received from Association members solely as a function of their membership in the Association. Non-exempt function income results primarily from revenue from nonmembers and investment income.

ELDORADO COMMUNITY IMPROVEMENT ASSOCIATION, INC.
NOTES TO FINANCIAL STATEMENTS
December 31, 2022

NOTE 2. SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

The FASB has issued guidance, included in the ASC, related to the accounting for uncertainty in taxes recognized in financial statements. These standards require recognition and measurement of uncertain income tax positions using a "more likely than not" approach. The Association evaluates its uncertain tax positions, and a loss contingency is recognized when it is probable that a liability has been incurred as of the date of the financial statements and the amount of the loss can be reasonably estimated.

The amount recognized is subject to estimate and management's judgment with respect to the likely outcome of each uncertain tax position. The amount that is ultimately sustained for an individual uncertain tax position or for all uncertain tax positions in the aggregate could differ from the amount recognized.

The Association classifies interest and penalties with respect to material uncertain tax positions recognized in the financial statements (when applicable) as interest expense and as an operating expense, respectively. The Association has assessed its tax positions for all open tax years (2020 through 2022) and has concluded that there are currently no significant liabilities to be recognized.

Property and Equipment, Common Areas. The American Institute of Certified Public Accountants' guide on Common Interest Realty Associations required common area property and equipment to be capitalized if the Association has title to the assets and (1) the Association can dispose of the property, at the discretion of its board of directors, for cash or claims to cash, with the Association retaining the proceeds, or (2) the property is used by the Association to generate significant cash flows from members on the basis of usage or from nonmembers.

The Association's policy is to capitalize assets with a cost of \$5,000 or more that have a service life of more than one year. Property and equipment shown in the balance sheet consists of assets depreciated over the following useful lives using the straight-line method of depreciation:

Furniture and equipment	10 years
Vehicles	5 years
Machinery and equipment	5 to 10 years

ELDORADO COMMUNITY IMPROVEMENT ASSOCIATION, INC.
NOTES TO FINANCIAL STATEMENTS
December 31, 2022

NOTE 2. SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Leases. The Association is a lessee for a non-cancellable lease of equipment and recognizes a lease liability and an intangible right-to-use lease asset (lease asset) in the financial statements. The lease liabilities are recognized for leases with an initial individual value of \$5,000 or more in total future lease payments. At the commencement of a lease, the Association initially measures the lease liability at the present value of payments expected to be made during the lease term. Subsequently, the lease liability is reduced by the principal portion of lease payments made. The lease asset is initially measured as the initial amount of the lease liability, adjusted for lease payments made at or before the lease commencement date, plus certain initial direct costs. Subsequently, the lease asset is amortized on a straight-line basis over its useful life.

Key estimates and judgments related to leases include how the Association determines (1) the discount rate it uses to discount the expected lease payments to present value, (2) lease term, and (3) lease payments.

- a. The Association uses a rate of 5.0% for leases with a term of 1 year 5 years.
- b. The lease term includes the non-cancellable period of the lease; the term of the lease contract, including options to extend, must be more than 12 months. Lease payments included in the measurement of the lease liability are composed of fixed payments and purchase option price that the Association is reasonably certain to exercise.

The Association monitors changes in circumstances that would require a remeasurement of its leases and will remeasure the lease asset and liability if certain changes occur that are expected to significantly affect the amount of the lease liability.

ELDORADO COMMUNITY IMPROVEMENT ASSOCIATION, INC.
NOTES TO FINANCIAL STATEMENTS
December 31, 2022

NOTE 3. LEASE ASSETS

The Association has recorded intangible right-to-use lease assets as a result of implementing ASC 842 – Leases. The lease assets are initially measured at an amount equal to the initial measurement of the related lease liability. Lease assets are amortized on a straight-line basis over the shorter of the useful life of the underlying asset or the lease term.

Lease asset activity for the Association for the year ended December 31, 2022, was as follows:

	Beginning Balance	Additions	Deletions	Ending Balance
Right of Use Assets				
Equipment	\$ -	18,058	-	18,058
Accumulated amortization for lease assets:				
Equipment	-	(1,905)	-	(1,905)
Total right of use asset less accumulated amortization	\$ -	16,153	-	16,153

NOTE 4. LONG TERM OBLIGATIONS – LEASES

In June 2022, the Association entered into a long-term lease for the rental of a copier/printer. Lease payments are \$339 per month over the life of the lease. The lease liability is measured at the applicable Incremental Borrowing Rate (IBR) 5.0%. The IBR is an estimation made by the Association based on current borrowing rates with similar maturities as the lease. As a result of the lease, the Association has a lease asset with a net book value of \$16,153, and a lease liability of \$16,132 at December 31, 2022.

The future minimum payments on the leases as of December 31, 2022, was as follows:

Year Ending December 31	Principal Payments	Interest Payments	Total
2023	\$ 3,348	725	4,073
2024	3,517	556	4,073
2025	3,699	374	4,073
2026	3,889	184	4,073
2027	1,679	19	1,698
	\$ 16,132	1,858	17,990

ELDORADO COMMUNITY IMPROVEMENT ASSOCIATION, INC.
NOTES TO FINANCIAL STATEMENTS
December 31, 2022

NOTE 5. CONTINGENCIES

Insurance. The Association has commercial insurance for various risks. The Association's property insurance includes a 90% co-insurance requirement, meaning the Association is potentially responsible for the remaining 10% of replacement costs.

NOTE 6. ECONOMIC DEPENDENCY

Approximately 96% of the Association's revenue for the year ended December 31, 2022 was derived from member assessments.

NOTE 7. FUTURE MAJOR REPAIRS AND REPLACEMENTS

The Association's governing documents require funds to be accumulated for future major repairs and replacements. The Association has accumulated funds based on a reserve study performed by an independent contractor that estimates the remaining useful life and replacement costs of the common property components and reviewed by designated Association committees.

The Association designated \$339,902 in reserve replacement funds and incurred \$151,422 in reserve fund expenses for the year ended December 31, 2022. Accumulated reserve funds, which total \$1,317,285 at December 31, 2022, are held in separate accounts and generally are not available for operating purposes.

The Association is funding such major repairs and replacements over the estimated useful lives of the components based on the reserve study's estimates of current replacement costs, considering amounts previously accumulated in the replacement fund. Actual expenditures for future repairs and replacements and contingency reserves may vary from the estimated amounts, and the variations may be material. Therefore, amounts accumulated in the replacement funds and contingency reserve may not be adequate to meet future needs. If additional funds are needed, however, the Association has the right to increase regular assessments or levy special assessments under certain circumstances, or it may delay major repairs and replacements until funds are available.

ELDORADO COMMUNITY IMPROVEMENT ASSOCIATION, INC.
NOTES TO FINANCIAL STATEMENTS
December 31, 2022

NOTE 8. SUBSEQUENT EVENTS

Subsequent events are events or transactions that occur after the balance sheet date but before the financial statements are issued or are available to be issued. The Association recognizes in the financial statements the effects of all subsequent events that provide additional evidence about conditions that existed at the date of the balance sheet, including the estimates inherent in the process of preparing the financial statements. The Association's financial statements do not recognize subsequent events that provide evidence about conditions that did not exist at the date of the balance sheet, but arose after the balance sheet date and before financial statements are available to be issued.

The Association has evaluated subsequent events through February 3, 2023 which is the date the financial statements are available to be issued. There were no material subsequent events.

ELDORADO COMMUNITY IMPROVEMENT ASSOCIATION, INC.
SUPPLEMENTARY INFORMATION ON FUTURE
MAJOR REPAIRS AND REPLACEMENTS (Compiled)
December 31, 2022

An independent firm conducted a reserve study in June 2022 to estimate the remaining useful life and replacement costs of the components of common property for the Association. Replacement costs were based on the estimated costs to repair or replace the common property components at the date of the study assuming an annual inflation rate of 3.0%. The following information is based on the study and presents significant information about the components of common property.

Components	Estimated Remaining Useful Life in Years	Replacement Costs
Grounds	1 to 29	\$ 233,445
Horse stables	1 to 30	676,127
Compadres park	1 to 30	868,433
Community center grounds	2 to 30	2,908,992
Community center amenities	1 to 30	1,993,809
Community center pool area	1 to 30	2,555,958
Community center bldg. exterior	1 to 30	929,334
Community center bldg. interior	1 to 30	1,314,410
Community center barn	1 to 29	1,162,576
		\$ 12,643,084

See the Independent Auditor's Report.
The accompanying notes are an integral part of these financial statements.