Foothills@MacDonald Ranch Mstr
Balance Sheet
As of 02/29/16

Account #	Description	Operating	Reserves	Other	Totals
		Fund Balances			
	ASSETS				
	CURRENT ASSETS				
	OPERATING CASH				
1012-000	Bank of NV Master 7423	(29,463.91)			(29,463.91)
1012-100	Bank of NV Lairmont 5100	768.55			768.55
1012-200	Bank of NV Liege 5135	1,131.26			1,131.26
1012-300	Alliance Retreat 9121	930.29			930.29
1012-400	Alliance DragonRidge 9139	643.19			643.19
1013-000	Alliance ICS 423	414,948.46			414,948.46
1018-000	Mutual of Omaha CDARS	241,900.09			241,900.09
1022-000	Merrill Lynch Security Acct	446,200.92			446,200.92
1023-000	ML Bank of India NY 05/25/16	222,000.00			222,000.00
1030-000	Accrued Operating Interest	395.49			395.49
	Total Operating Cash	1,299,454.34	.00	.00	1,299,454.34
	RESERVE CASH				
1210-000	Mutual of Omaha 4516		88,581.70		88,581.70
1214-000	Alliance ICS 604		233,694.96		233,694.96
1216-000	Torrey Pines Master 2273		118,796.12		118,796.12
1216-100	Torrey Pines Lairmont 2281		54,471.87		54,471.87
1216-200	Torrey Pines Liege 2303		68,428.21		68,428.21
1216-300	Mutual of Omaha Retreat 0891		178,086.96		178,086.96
1216-400	Alliance DragonRidge 8160		49,843.91		49,843.91
1217-000	Mutual of Omaha CDARS		127,223.75		127,223.75
1230-000	Alliance Rsrv CDARS		210,070.43		210,070.43
1260-000	Accrued Reserve Interest		156.93		156.93
	Total Reserve Cash	.00	1,129,354.84	.00	1,129,354.84
	OTHER CURRENT ASSETS				
1310-000	Accounts Receivable	70,266.00			70,266.00
1312-000	Accounts Receivable Fines	14,950.00			14,950.00
1315-000	Allow for Doubtful Accounts	(64,201.40)			(64,201.40)
1320-000	Due from Lairmont to Master	382.51			382.51
1322-000	Due from Retreat to Master	3,600.00			3,600.00
1324-000	Due from Dragon to Master	5,290.56			5,290.56
1330-000	Due from Liege to Master	9,275.85			9,275.85
1335-200	Due from Liege Oper to Rsrv		778.59		778.59
1335-400	Due from Dragon Oper to Rsrv		7,775.00		7,775.00
1450-000	Personal Property	18,419.98			18,419.98
1455-000	Accumulated Depreciation	(18,419.98)			(18,419.98)
1510-000	Prepaid Insurance	26,711.39			26,711.39
1570-000	Utility Deposits	590.00			590.00
1570-300	Utility Deposits	25.00			25.00
	Total Other Current Assets	66,889.91	8,553.59	.00	75,443.50
	TOTAL ASSETS	1,366,344.25	1,137,908.43	.00	2,504,252.68

Foothills@MacDonald Ranch Mstr
Balance Sheet
As of 02/29/16

		Fund Balances			
Account #	Description	Operating	Reserves	Other	Totals
	LIABILITIES & EQUITY				
	CURRENT LIABILITIES				
2010-000	Accounts Payable	53,081.94			53,081.94
2020-000	Accrued Expenses	31,756.74			31,756.74
2020-100	Accrued Expenses	59.38			59.38
2020-200	Accrued Expenses	430.40			430.40
2020-300	Accrued Expenses	462.30			462.30
2020-400	Accrued Expenses	556.01			556.01
2030-000	Acct Set Up Fee Payable	750.00			750.00
2070-000	Unclaimed Property Payable	3,730.00			3,730.00
2080-000	Deferred Income Liability	5,033.84			5,033.84
2210-000	Prepaid Owner Assessments	199,965.67			199,965.67
2320-100	Due to Master from Lairmont	382.51			382.51
2322-300	Due to Master from Retreat	3,600.00			3,600.00
2324-400	Due to Master from Dragon	5,290.56			5,290.56
2330-200	Due to Master from Liege	9,275.85			9,275.85
2335-200	Due to Liege Rsrv from Oper	778.59			778.59
2335-400	Due to Dragon Rsrv from Oper	7,775.00			7,775.00
2510-000	Security/Construction Deposits	11,000.00			11,000.00
2520-000	Refundable Park Deposits	200.00			200.00
	Subtotal Current Liabilities	334,128.79	.00	.00	334,128.79
	EQUITY				
3010-000	Reserve Equity		715,164.83		715,164.83
3010-100	Reserve Equity		53,497.03		53,497.03
3010-200	Reserve Equity		68,966.27		68,966.27
3010-300	Reserve Equity		176,255.81		176,255.81
3010-400	Reserve Equity		55,392.54		55,392.54
4010-000	Member Equity	1,072,964.00			1,072,964.00
4010-100	Member Equity	219.93			219.93
4010-200	Member Equity	(10,438.50)			(10,438.50)
4010-300	Member Equity	(3,290.75)			(3,290.75)
4010-400	Member Equity	(12,861.94)			(12,861.94)
	Current Year Net Income/(Loss)	(14,377.28)	68,631.95	.00	54,254.67
	Subtotal Equity	1,032,215.46	1,137,908.43	.00	2,170,123.89
	TOTAL LIABILITIES & EQUITY	1,366,344.25	1,137,908.43	.00	2,504,252.68

FOOTNOTES:
The association is in compliance with paragraph (b) subsection 2 of NRS 116.3115 in that reserve funds have not been used for daily maintenance.

Foothills@MacDonald Ranch Mstr
Income/Expense Statement
Period: 02/01/16 to 02/29/16

Description	Current Period Actual	Current Period Budget	Current Period Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance	Yearly Budget
INCOME:							
05010-000 Homeowner Assessments	158,400.00	157,410.00	990.00	316,470.00	314,820.00	1,650.00	1,888,920.00
05010-100 Lairmont Assessments	810.00	864.00	(54.00)	1,620.00	1,728.00	(108.00)	10,368.00
05010-200 Liege Assessments	2,880.00	3,360.00	(480.00)	5,760.00	6,720.00	(960.00)	40,320.00
05010-300 Retreat Assessments	3,750.00	4,125.00	(375.00)	7,500.00	8,250.00	(750.00)	49,500.00
05010-400 DragonRidge Assessments	3,360.00	3,780.00	(420.00)	6,720.00	7,560.00	(840.00)	45,360.00
05020-000 Design Review Fee	105.00	73.75	31.25	140.00	147.50	(7.50)	885.00
05025-000 Collection Fees	50.00	70.83	(20.83)	150.00	141.66	8.34	850.00
05040-000 Gate Transponder Income	1,050.00	610.42	439.58	1,550.00	1,220.84	329.16	7,325.00
05045-000 DragonRidge Transponder	850.00	108.33	741.67	1,200.00	216.66	983.34	1,300.00
05050-000 Operating Interest	469.33	216.83	252.50	628.86	433.66	195.20	2,602.00
05050-100 Operating Interest	.11	.17	(.06)	.21	.34	(.13)	2.00
05050-200 Operating Interest	.31	.17	.14	.54	.34	.20	2.00
05050-300 Operating Interest	.26	.17	.09	.48	.34	.14	2.00
05050-400 Operating Interest	.32	.17	.15	.53	.34	.19	2.00
05060-000 Late Fees/Interest	.00	.00	.00	420.00	.00	420.00	.00
05070-000 Miscellaneous Income	20.00	.00	20.00	60.00	.00	60.00	.00
05082-000 Citation Income	40.00	.00	40.00	160.00	.00	160.00	.00
05087-000 Capital Contribution	660.00	605.00	55.00	660.00	1,210.00	(550.00)	7,260.00
Income	172,445.33	171,224.84	1,220.49	343,040.62	342,449.68	590.94	2,054,698.00
EXPENSES:							
GENERAL & ADMINISTRATIVE							
06010-000 Audit/Tax Prep Services	195.00	195.00	.00	195.00	195.00	.00	2,175.00
06025-000 Bad Debt Expense	1,666.67	1,666.67	.00	1,666.67	3,333.34	1,666.67	20,000.00
06030-000 Collection Fee Expense	50.00	70.83	20.83	200.00	141.66	(58.34)	850.00
06100-000 Insurance	2,470.36	1,086.50	(1,383.86)	3,556.83	2,173.00	(1,383.83)	13,038.00
06200-000 Legal Fees	73.50	2,500.00	2,426.50	73.50	5,000.00	4,926.50	30,000.00
06300-000 Management Fees	5,269.00	5,247.00	(22.00)	10,527.00	10,494.00	(33.00)	62,964.00
06360-000 State/Ombudsman Fees	.00	.00	.00	.00	.00	.00	2,635.00
06365-000 Permits/Licenses	.00	83.33	83.33	.00	166.66	166.66	1,000.00
06400-000 Copies/Office Supplies/Bank	487.46	750.00	262.54	1,374.76	1,500.00	125.24	9,000.00
06410-000 Postage	179.56	250.00	70.44	542.93	500.00	(42.93)	3,000.00
06440-000 Community Events	.00	3,083.33	3,083.33	.00	6,166.66	6,166.66	37,000.00
06550-000 Federal Income Taxes	.00	83.33	83.33	.00	166.66	166.66	1,000.00
General & Administrative	10,391.55	15,015.99	4,624.44	18,136.69	29,836.98	11,700.29	182,662.00
LANDSCAPE							
07010-000 Landscape Contract	29,450.00	29,450.00	.00	58,900.00	58,900.00	.00	353,400.00
07010-100 Landscape Contract	200.00	200.00	.00	400.00	400.00	.00	2,400.00
07010-200 Landscape Contract	1,850.00	1,850.00	.00	3,700.00	3,700.00	.00	22,200.00
07010-300 Landscape Contract	2,357.00	2,357.00	.00	4,714.00	4,714.00	.00	28,284.00
07010-400 Landscape Contract	1,793.00	1,793.00	.00	3,586.00	3,586.00	.00	21,516.00
07020-000 Landscape Miscellaneous	.00	2,500.00	2,500.00	300.00	5,000.00	4,700.00	30,000.00
07030-000 Tree Contract	3,600.00	6,187.50	2,587.50	7,200.00	12,375.00	5,175.00	74,250.00
07040-000 Plant/Tree Replacements	.00	666.67	666.67	.00	1,333.34	1,333.34	8,000.00
Landscape	39,250.00	45,004.17	5,754.17	78,800.00	90,008.34	11,208.34	540,050.00
MAINTENANCE & REPAIRS							

Foothills@MacDonald Ranch Mstr
Income/Expense Statement
Period: 02/01/16 to 02/29/16

Description	Current Period Actual	Current Period Budget	Current Period Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance	Yearly Budget
08120-000 Gate Repairs & Maintenance	261.68	1,666.67	1,404.99	331.68	3,333.34	3,001.66	20,000.00
08120-100 Gate Repairs & Maintenance	.00	16.67	16.67	.00	33.34	33.34	200.00
08120-200 Gate Repairs & Maintenance	.00	12.50	12.50	.00	25.00	25.00	150.00
08120-300 Gate Repairs & Maintenance	.00	20.83	20.83	.00	41.66	41.66	250.00
08120-400 Gate Repairs & Maintenance	.00	20.83	20.83	.00	41.66	41.66	250.00
08130-000 Gate Software & Passes	5,564.31	4,250.00	(1,314.31)	9,564.36	8,500.00	(1,064.36)	51,000.00
08140-000 Gate System Repairs	.00	83.33	83.33	.00	166.66	166.66	1,000.00
08150-000 Gate Transponder Expense	.00	1,058.33	1,058.33	.00	2,116.66	2,116.66	12,700.00
08200-000 General Maintenance	2,470.00	4,166.67	1,696.67	32,801.91	8,333.34	(24,468.57)	50,000.00
08220-000 Holiday Decorations	.00	1,087.08	1,087.08	.00	2,174.16	2,174.16	13,045.00
08250-000 Janitorial Service & Supplies	360.00	425.00	65.00	720.00	850.00	130.00	5,100.00
08300-000 Lighting Contract	1,570.00	1,475.00	(95.00)	3,140.00	2,950.00	(190.00)	17,700.00
08310-000 Lighting Maintenance	1,509.05	1,666.67	157.62	3,110.90	3,333.34	222.44	20,000.00
08310-300 Lighting Maintenance	.00	95.00	95.00	.00	190.00	190.00	1,140.00
08400-000 Pest Control	95.00	159.58	64.58	190.00	319.16	129.16	1,915.00
08402-000 General Common Area Imprvmnts	.00	3,333.33	3,333.33	.00	6,666.66	6,666.66	40,000.00
08410-000 Playground Maint Contract	199.00	199.00	.00	398.00	398.00	.00	2,388.00
08450-000 Street Cleaning	1,040.00	1,083.33	43.33	1,885.00	2,166.66	281.66	13,000.00
08500-000 Security/Gate Officer Contrac	45,665.74	53,996.75	8,331.01	101,844.77	107,993.50	6,148.73	647,961.00
08550-000 Two Radar Speed Signs	.00	583.33	583.33	.00	1,166.66	1,166.66	7,000.00
08600-000 Fire System Monitoring/Inspec	.00	8.33	8.33	.00	16.66	16.66	100.00
08650-000 Contingencies	.00	833.33	833.33	.00	1,666.66	1,666.66	10,000.00
Maintenance & Repairs	58,734.78	76,241.56	17,506.78	153,986.62	152,483.12	(1,503.50)	914,899.00
POOL/SPA/FOUNTAIN							
09010-000 Pool/Fountain Contract	475.00	500.00	25.00	(25.00)	1,000.00	1,025.00	6,000.00
09030-000 Pool/Fountain Misc Repairs	1,118.00	291.67	(826.33)	1,118.00	583.34	(534.66)	3,500.00
Pool/Spa/Fountain	1,593.00	791.67	(801.33)	1,093.00	1,583.34	490.34	9,500.00
UTILITIES							
10100-000 Electric	2,679.77	5,850.00	3,170.23	7,827.26	12,900.00	5,072.74	58,259.00
10100-100 Electric - Entry Gate	28.82	34.67	5.85	67.18	69.34	2.16	416.00
10100-200 Electric - Entry Gate	90.80	94.58	3.78	194.07	189.16	(4.91)	1,135.00
10100-300 Electric - Entry Gate	201.29	207.00	5.71	407.98	414.00	6.02	2,484.00
10100-400 Electric - Entry Gate	179.96	190.00	10.04	397.34	380.00	(17.34)	2,280.00
10300-000 Telephone	607.24	638.33	31.09	1,195.60	1,276.66	81.06	7,660.00
10300-100 Telephone - Entry Gate	29.18	31.67	2.49	60.94	63.34	2.40	380.00
10300-200 Telephone - Entry Gate	27.77	29.33	1.56	57.86	58.66	.80	352.00
10300-300 Telephone - Entry Gate	24.20	34.00	9.80	32.22	68.00	35.78	408.00
10300-400 Telephone - Entry Gate	44.47	46.00	1.53	92.23	92.00	(.23)	552.00
10500-000 Water/Sewer	7,585.21	4,400.00	(3,185.21)	12,118.64	8,600.00	(3,518.64)	147,392.00
10500-100 Water - Common Irrigation	15.61	27.92	12.31	32.66	55.84	23.18	335.00
10500-200 Water - Common Irrigation	275.59	555.92	280.33	511.19	1,111.84	600.65	6,671.00
10500-300 Water - Common Irrigation	221.83	524.83	303.00	389.54	1,049.66	660.12	6,298.00
10500-400 Water - Common Irrigation	208.08	625.00	416.92	550.73	1,250.00	699.27	7,500.00
Utilities	12,219.82	13,289.25	1,069.43	23,935.44	27,578.50	3,643.06	242,122.00
RESERVES							
11000-000 Reserve Transfer	16,000.00	16,000.00	.00	32,000.00	32,000.00	.00	192,000.00

Foothills@MacDonald Ranch Mstr
Income/Expense Statement
Period: 02/01/16 to 02/29/16

Description	Current Period Actual	Current Period Budget	Current Period Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance	Yearly Budget
11000-100 Reserve Transfer	476.35	476.35	.00	952.70	952.70	.00	5,716.10
11000-200 Reserve Transfer	106.25	106.25	.00	212.50	212.50	.00	1,275.00
11000-300 Reserve Transfer	886.50	886.50	.00	1,773.00	1,773.00	.00	10,638.00
11000-400 Reserve Transfer	1,105.34	1,105.34	.00	2,210.67	2,210.67	.00	13,264.00
11005-000 Reserve Transfer Additional	22,158.64	22,158.64	.00	44,317.28	44,317.28	.00	265,903.72
Reserves	40,733.08	40,733.08	.00	81,466.15	81,466.15	.00	488,796.82
TOTAL EXPENSES	162,922.23	191,075.72	28,153.49	357,417.90	382,956.43	25,538.53	2,378,029.82
CURRENT YEAR NET INCOME/(LOSS	9,523.10	(19,850.88)	29,373.98	(14,377.28)	(40,506.75)	26,129.47	(323,331.82)

Foothills@MacDonald Ranch Mstr

Reserve Fund Statement of Revenue and Expense

Period: 02/01/16 to 02/29/16

Description	Current Period			Year-To-Date			Yearly
	Actual	Budget	Variance	Actual	Budget	Variance	Budget
REVENUE							
05100-000 Reserve Transfer Income	16,000.00	16,000.00	.00	32,000.00	32,000.00	.00	192,000.00
05100-100 Reserve Transfer Income	476.35	476.35	.00	952.70	952.70	.00	5,716.10
05100-200 Reserve Transfer Income	106.25	106.25	.00	212.50	212.50	.00	1,275.00
05100-300 Reserve Transfer Income	886.50	886.50	.00	1,773.00	1,773.00	.00	10,638.00
05100-400 Reserve Transfer Income	1,105.34	1,105.34	.00	2,210.67	2,210.67	.00	13,264.00
05105-000 Reserve Income Additional	22,158.64	22,158.64	.00	44,317.28	44,317.28	.00	265,903.72
05110-000 Reserve Interest	316.54	154.92	161.62	475.78	309.84	165.94	1,859.00
05110-100 Reserve Interest	11.49	8.67	2.82	22.14	17.34	4.80	104.00
05110-200 Reserve Interest	14.49	14.75	(.26)	28.03	29.50	(1.47)	177.00
05110-300 Reserve Interest	28.18	29.33	(1.15)	58.15	58.66	(.51)	352.00
05110-400 Reserve Interest	8.13	5.50	2.63	15.70	11.00	4.70	66.00
TOTAL REVENUE	41,111.91	40,946.25	165.66	82,065.95	81,892.49	173.46	491,354.82
EXPENSE							
12155-000 Res Exp HVAC Split Systm Rplc	.00	.00	.00	.00	.00	.00	3,077.00
12385-000 Res Exp Fountain Pumps	.00	.00	.00	.00	.00	.00	3,713.00
12410-000 Res Exp Gate Oper Rplcmt Vall	.00	.00	.00	5,184.00	.00	(5,184.00)	.00
12420-100 Res Exp Gate Operator Rplcmnt	.00	.00	.00	.00	.00	.00	6,896.00
12460-100 Res Exp Intercom Rplc	.00	.00	.00	.00	.00	.00	4,244.00
12500-200 Res Exp Landscape	.00	.00	.00	.00	.00	.00	15,914.00
12755-000 Res Exp Playgrnd Surface Rplc	.00	.00	.00	.00	.00	.00	18,672.00
12800-100 Res Exp Repaint Metal Gt/Fenc	.00	.00	.00	.00	.00	.00	1,485.00
12950-000 Res Exp Water Feature	8,250.00	.00	(8,250.00)	8,250.00	.00	(8,250.00)	.00
TOTAL EXPENSE	8,250.00	.00	(8,250.00)	13,434.00	.00	(13,434.00)	54,001.00
REVENUE OVER EXPENSE	32,861.91	40,946.25	(8,084.34)	68,631.95	81,892.49	(13,260.54)	437,353.82

Foothills@MacDonald Ranch Mstr
Income/Expense Statement
Actual spreadsheet Start date: 01/01/16 Cutoff date: 02/29/16

	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	Total
INCOME:													
Homeowner Assessments	158070	158400	0	0	0	0	0	0	0	0	0	0	316470
Lairmont Assessments	810	810	0	0	0	0	0	0	0	0	0	0	1620
Liege Assessments	2880	2880	0	0	0	0	0	0	0	0	0	0	5760
Retreat Assessments	3750	3750	0	0	0	0	0	0	0	0	0	0	7500
DragonRidge Assessments	3360	3360	0	0	0	0	0	0	0	0	0	0	6720
Design Review Fee	35	105	0	0	0	0	0	0	0	0	0	0	140
Collection Fees	100	50	0	0	0	0	0	0	0	0	0	0	150
Gate Transponder Income	500	1050	0	0	0	0	0	0	0	0	0	0	1550
DragonRidge Transponder	350	850	0	0	0	0	0	0	0	0	0	0	1200
Operating Interest	160	469	0	0	0	0	0	0	0	0	0	0	629
Operating Interest	0	0	0	0	0	0	0	0	0	0	0	0	0
Operating Interest	0	0	0	0	0	0	0	0	0	0	0	0	1
Operating Interest	0	0	0	0	0	0	0	0	0	0	0	0	0
Operating Interest	0	0	0	0	0	0	0	0	0	0	0	0	1
Late Fees/Interest	420	0	0	0	0	0	0	0	0	0	0	0	420
Miscellaneous Income	40	20	0	0	0	0	0	0	0	0	0	0	60
Citation Income	120	40	0	0	0	0	0	0	0	0	0	0	160
Capital Contribution	0	660	0	0	0	0	0	0	0	0	0	0	660
Income	170595	172445	0	0	0	0	0	0	0	0	0	0	343041
EXPENSES:													
GENERAL & ADMINISTRATIVE													
Audit/Tax Prep Services	0	195	0	0	0	0	0	0	0	0	0	0	195
Bad Debt Expense	0	1667	0	0	0	0	0	0	0	0	0	0	1667
Collection Fee Expense	150	50	0	0	0	0	0	0	0	0	0	0	200
Insurance	1086	2470	0	0	0	0	0	0	0	0	0	0	3557
Legal Fees	0	74	0	0	0	0	0	0	0	0	0	0	74
Management Fees	5258	5269	0	0	0	0	0	0	0	0	0	0	10527
Copies/Office Supplies/Ba	887	487	0	0	0	0	0	0	0	0	0	0	1375
Postage	363	180	0	0	0	0	0	0	0	0	0	0	543
General & Administra	7745	10392	0	0	0	0	0	0	0	0	0	0	18137
LANDSCAPE													
Landscape Contract	29450	29450	0	0	0	0	0	0	0	0	0	0	58900
Landscape Contract	200	200	0	0	0	0	0	0	0	0	0	0	400
Landscape Contract	1850	1850	0	0	0	0	0	0	0	0	0	0	3700
Landscape Contract	2357	2357	0	0	0	0	0	0	0	0	0	0	4714
Landscape Contract	1793	1793	0	0	0	0	0	0	0	0	0	0	3586
Landscape Miscellaneous	300	0	0	0	0	0	0	0	0	0	0	0	300
Tree Contract	3600	3600	0	0	0	0	0	0	0	0	0	0	7200
Landscape	39550	39250	0	0	0	0	0	0	0	0	0	0	78800
MAINTENANCE & REPAIRS													
Gate Repairs & Maintenanc	70	262	0	0	0	0	0	0	0	0	0	0	332
Gate Software & Passes	4000	5564	0	0	0	0	0	0	0	0	0	0	9564
General Maintenance	30332	2470	0	0	0	0	0	0	0	0	0	0	32802
Janitorial Service & Supp	360	360	0	0	0	0	0	0	0	0	0	0	720
Lighting Contract	1570	1570	0	0	0	0	0	0	0	0	0	0	3140

Lighting Maintenance	1602	1509	0	0	0	0	0	0	0	0	0	0	3111
Pest Control	95	95	0	0	0	0	0	0	0	0	0	0	190
Playground Maint Contract	199	199	0	0	0	0	0	0	0	0	0	0	398
Street Cleaning	845	1040	0	0	0	0	0	0	0	0	0	0	1885
Security/Gate Officer Con	56179	45666	0	0	0	0	0	0	0	0	0	0	101845
Maintenance & Repair	95252	58735	0	0	0	0	0	0	0	0	0	0	153987
POOL/SPA/FOUNTAIN													
Pool/Fountain Contract	500-	475	0	0	0	0	0	0	0	0	0	0	25-
Pool/Fountain Misc Repair	0	1118	0	0	0	0	0	0	0	0	0	0	1118
Pool/Spa/Fountain	500-	1593	0	0	0	0	0	0	0	0	0	0	1093
UTILITIES													
Electric	5147	2680	0	0	0	0	0	0	0	0	0	0	7827
Electric - Entry Gate	38	29	0	0	0	0	0	0	0	0	0	0	67
Electric - Entry Gate	103	91	0	0	0	0	0	0	0	0	0	0	194
Electric - Entry Gate	207	201	0	0	0	0	0	0	0	0	0	0	408
Electric - Entry Gate	217	180	0	0	0	0	0	0	0	0	0	0	397
Telephone	588	607	0	0	0	0	0	0	0	0	0	0	1196
Telephone - Entry Gate	32	29	0	0	0	0	0	0	0	0	0	0	61
Telephone - Entry Gate	30	28	0	0	0	0	0	0	0	0	0	0	58
Telephone - Entry Gate	8	24	0	0	0	0	0	0	0	0	0	0	32
Telephone - Entry Gate	48	44	0	0	0	0	0	0	0	0	0	0	92
Water/Sewer	4533	7585	0	0	0	0	0	0	0	0	0	0	12119
Water - Common Irrigation	17	16	0	0	0	0	0	0	0	0	0	0	33
Water - Common Irrigation	236	276	0	0	0	0	0	0	0	0	0	0	511
Water - Common Irrigation	168	222	0	0	0	0	0	0	0	0	0	0	390
Water - Common Irrigation	343	208	0	0	0	0	0	0	0	0	0	0	551
Utilities	11716	12220	0	0	0	0	0	0	0	0	0	0	23935
RESERVES													
Reserve Transfer	16000	16000	0	0	0	0	0	0	0	0	0	0	32000
Reserve Transfer	476	476	0	0	0	0	0	0	0	0	0	0	953
Reserve Transfer	106	106	0	0	0	0	0	0	0	0	0	0	213
Reserve Transfer	887	887	0	0	0	0	0	0	0	0	0	0	1773
Reserve Transfer	1105	1105	0	0	0	0	0	0	0	0	0	0	2211
Reserve Transfer Addition	22159	22159	0	0	0	0	0	0	0	0	0	0	44317
Reserves	40733	40733	0	0	0	0	0	0	0	0	0	0	81466
TOTAL EXPENSES	194496	162922	0	0	0	0	0	0	0	0	0	0	357418
CURRENT YEAR NET INCOME/(	23900-	9523	0	0	0	0	0	0	0	0	0	0	14377-

Foothills@MacDonald Ranch Mstr

Balance Sheet
Sub-account: 000 Master
As of 02/29/16

Account #	Description	Operating	Reserves	Other	Totals
		Fund Balances			
	ASSETS				
	CURRENT ASSETS				
	OPERATING CASH				
1012-000	Bank of NV Master 7423	(29,463.91)			(29,463.91)
1013-000	Alliance ICS 423	414,948.46			414,948.46
1018-000	Mutual of Omaha CDARS	241,900.09			241,900.09
1022-000	Merrill Lynch Security Acct	446,200.92			446,200.92
1023-000	ML Bank of India NY 05/25/16	222,000.00			222,000.00
1030-000	Accrued Operating Interest	395.49			395.49
	Total Operating Cash	1,295,981.05	.00	.00	1,295,981.05
	RESERVE CASH				
1210-000	Mutual of Omaha 4516		88,581.70		88,581.70
1214-000	Alliance ICS 604		233,694.96		233,694.96
1216-000	Torrey Pines Master 2273		118,796.12		118,796.12
1217-000	Mutual of Omaha CDARS		127,223.75		127,223.75
1230-000	Alliance Rsrv CDARS		210,070.43		210,070.43
1260-000	Accrued Reserve Interest		156.93		156.93
	Total Reserve Cash	.00	778,523.89	.00	778,523.89
	OTHER CURRENT ASSETS				
1310-000	Accounts Receivable	70,266.00			70,266.00
1312-000	Accounts Receivable Fines	14,950.00			14,950.00
1315-000	Allow for Doubtful Accounts	(64,201.40)			(64,201.40)
1320-000	Due from Lairmont to Master	382.51			382.51
1322-000	Due from Retreat to Master	3,600.00			3,600.00
1324-000	Due from Dragon to Master	5,290.56			5,290.56
1330-000	Due from Liege to Master	9,275.85			9,275.85
1450-000	Personal Property	18,419.98			18,419.98
1455-000	Accumulated Depreciation	(18,419.98)			(18,419.98)
1510-000	Prepaid Insurance	26,711.39			26,711.39
1570-000	Utility Deposits	590.00			590.00
	Total Other Current Assets	66,864.91	.00	.00	66,864.91
	TOTAL ASSETS	1,362,845.96	778,523.89	.00	2,141,369.85
	LIABILITIES & EQUITY				
	CURRENT LIABILITIES				
2010-000	Accounts Payable	53,081.94			53,081.94
2020-000	Accrued Expenses	31,756.74			31,756.74
2030-000	Acct Set Up Fee Payable	750.00			750.00
2070-000	Unclaimed Property Payable	3,730.00			3,730.00
2080-000	Deferred Income Liability	5,033.84			5,033.84
2210-000	Prepaid Owner Assessments	199,965.67			199,965.67
2510-000	Security/Construction Deposits	11,000.00			11,000.00
2520-000	Refundable Park Deposits	200.00			200.00
	Subtotal Current Liabilities	305,518.19	.00	.00	305,518.19
	EQUITY				
3010-000	Reserve Equity		715,164.83		715,164.83

Foothills@MacDonald Ranch Mstr
Balance Sheet
Sub-account: 000 Master
As of 02/29/16

		Fund Balances			
Account #	Description	Operating	Reserves	Other	Totals
4010-000	Member Equity	1,072,964.00			1,072,964.00
	Current Year Net Income/(Loss)	(15,636.23)	63,359.06	.00	47,722.83
	Subtotal Equity	1,057,327.77	778,523.89	.00	1,835,851.66
	TOTAL LIABILITIES & EQUITY	1,362,845.96	778,523.89	.00	2,141,369.85

FOOTNOTES:
The association is in compliance with paragraph (b) subsection 2 of NRS 116.3115 in that reserve funds have not been used for daily maintenance.

Foothills@MacDonald Ranch Mstr
Income/Expense Statement
Sub-account: 000 Master
Period: 02/01/16 to 02/29/16

Description	Current Period Actual	Current Period Budget	Current Period Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance	Yearly Budget
INCOME:							
05010-000 Homeowner Assessments	158,400.00	157,410.00	990.00	316,470.00	314,820.00	1,650.00	1,888,920.00
05020-000 Design Review Fee	105.00	73.75	31.25	140.00	147.50	(7.50)	885.00
05025-000 Collection Fees	50.00	70.83	(20.83)	150.00	141.66	8.34	850.00
05040-000 Gate Transponder Income	1,050.00	610.42	439.58	1,550.00	1,220.84	329.16	7,325.00
05045-000 DragonRidge Transponder	850.00	108.33	741.67	1,200.00	216.66	983.34	1,300.00
05050-000 Operating Interest	469.33	216.83	252.50	628.86	433.66	195.20	2,602.00
05060-000 Late Fees/Interest	.00	.00	.00	420.00	.00	420.00	.00
05070-000 Miscellaneous Income	20.00	.00	20.00	60.00	.00	60.00	.00
05082-000 Citation Income	40.00	.00	40.00	160.00	.00	160.00	.00
05087-000 Capital Contribution	660.00	605.00	55.00	660.00	1,210.00	(550.00)	7,260.00
Income	161,644.33	159,095.16	2,549.17	321,438.86	318,190.32	3,248.54	1,909,142.00
EXPENSES:							
GENERAL & ADMINISTRATIVE							
06010-000 Audit/Tax Prep Services	195.00	195.00	.00	195.00	195.00	.00	2,175.00
06025-000 Bad Debt Expense	1,666.67	1,666.67	.00	1,666.67	3,333.34	1,666.67	20,000.00
06030-000 Collection Fee Expense	50.00	70.83	20.83	200.00	141.66	(58.34)	850.00
06100-000 Insurance	2,470.36	1,086.50	(1,383.86)	3,556.83	2,173.00	(1,383.83)	13,038.00
06200-000 Legal Fees	73.50	2,500.00	2,426.50	73.50	5,000.00	4,926.50	30,000.00
06300-000 Management Fees	5,269.00	5,247.00	(22.00)	10,527.00	10,494.00	(33.00)	62,964.00
06360-000 State/Ombudsman Fees	.00	.00	.00	.00	.00	.00	2,635.00
06365-000 Permits/Licenses	.00	83.33	83.33	.00	166.66	166.66	1,000.00
06400-000 Copies/Office Supplies/Bank	487.46	750.00	262.54	1,374.76	1,500.00	125.24	9,000.00
06410-000 Postage	179.56	250.00	70.44	542.93	500.00	(42.93)	3,000.00
06440-000 Community Events	.00	3,083.33	3,083.33	.00	6,166.66	6,166.66	37,000.00
06550-000 Federal Income Taxes	.00	83.33	83.33	.00	166.66	166.66	1,000.00
General & Administrative	10,391.55	15,015.99	4,624.44	18,136.69	29,836.98	11,700.29	182,662.00
LANDSCAPE							
07010-000 Landscape Contract	29,450.00	29,450.00	.00	58,900.00	58,900.00	.00	353,400.00
07020-000 Landscape Miscellaneous	.00	2,500.00	2,500.00	300.00	5,000.00	4,700.00	30,000.00
07030-000 Tree Contract	3,600.00	6,187.50	2,587.50	7,200.00	12,375.00	5,175.00	74,250.00
07040-000 Plant/Tree Replacements	.00	666.67	666.67	.00	1,333.34	1,333.34	8,000.00
Landscape	33,050.00	38,804.17	5,754.17	66,400.00	77,608.34	11,208.34	465,650.00
MAINTENANCE & REPAIRS							
08120-000 Gate Repairs & Maintenance	261.68	1,666.67	1,404.99	331.68	3,333.34	3,001.66	20,000.00
08130-000 Gate Software & Passes	5,564.31	4,250.00	(1,314.31)	9,564.36	8,500.00	(1,064.36)	51,000.00
08140-000 Gate System Repairs	.00	83.33	83.33	.00	166.66	166.66	1,000.00
08150-000 Gate Transponder Expense	.00	1,058.33	1,058.33	.00	2,116.66	2,116.66	12,700.00
08200-000 General Maintenance	2,470.00	4,166.67	1,696.67	32,801.91	8,333.34	(24,468.57)	50,000.00
08220-000 Holiday Decorations	.00	1,087.08	1,087.08	.00	2,174.16	2,174.16	13,045.00
08250-000 Janitorial Service & Supplies	360.00	425.00	65.00	720.00	850.00	130.00	5,100.00
08300-000 Lighting Contract	1,570.00	1,475.00	(95.00)	3,140.00	2,950.00	(190.00)	17,700.00
08310-000 Lighting Maintenance	1,509.05	1,666.67	157.62	3,110.90	3,333.34	222.44	20,000.00
08400-000 Pest Control	95.00	159.58	64.58	190.00	319.16	129.16	1,915.00
08402-000 General Common Area Imprvmnts	.00	3,333.33	3,333.33	.00	6,666.66	6,666.66	40,000.00
08410-000 Playground Maint Contract	199.00	199.00	.00	398.00	398.00	.00	2,388.00

Foothills@MacDonald Ranch Mstr
Income/Expense Statement
Sub-account: 000 Master
Period: 02/01/16 to 02/29/16

Description	Current Period Actual	Current Period Budget	Current Period Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance	Yearly Budget
08450-000 Street Cleaning	1,040.00	1,083.33	43.33	1,885.00	2,166.66	281.66	13,000.00
08500-000 Security/Gate Officer Contrac	45,665.74	53,996.75	8,331.01	101,844.77	107,993.50	6,148.73	647,961.00
08550-000 Two Radar Speed Signs	.00	583.33	583.33	.00	1,166.66	1,166.66	7,000.00
08600-000 Fire System Monitoring/Inspec	.00	8.33	8.33	.00	16.66	16.66	100.00
08650-000 Contingencies	.00	833.33	833.33	.00	1,666.66	1,666.66	10,000.00
Maintenance & Repairs	58,734.78	76,075.73	17,340.95	153,986.62	152,151.46	(1,835.16)	912,909.00
POOL/SPA/FOUNTAIN							
09010-000 Pool/Fountain Contract	475.00	500.00	25.00	(25.00)	1,000.00	1,025.00	6,000.00
09030-000 Pool/Fountain Misc Repairs	1,118.00	291.67	(826.33)	1,118.00	583.34	(534.66)	3,500.00
Pool/Spa/Fountain	1,593.00	791.67	(801.33)	1,093.00	1,583.34	490.34	9,500.00
UTILITIES							
10100-000 Electric	2,679.77	5,850.00	3,170.23	7,827.26	12,900.00	5,072.74	58,259.00
10300-000 Telephone	607.24	638.33	31.09	1,195.60	1,276.66	81.06	7,660.00
10500-000 Water/Sewer	7,585.21	4,400.00	(3,185.21)	12,118.64	8,600.00	(3,518.64)	147,392.00
Utilities	10,872.22	10,888.33	16.11	21,141.50	22,776.66	1,635.16	213,311.00
RESERVES							
11000-000 Reserve Transfer	16,000.00	16,000.00	.00	32,000.00	32,000.00	.00	192,000.00
11005-000 Reserve Transfer Additional	22,158.64	22,158.64	.00	44,317.28	44,317.28	.00	265,903.72
Reserves	38,158.64	38,158.64	.00	76,317.28	76,317.28	.00	457,903.72
TOTAL EXPENSES	152,800.19	179,734.53	26,934.34	337,075.09	360,274.06	23,198.97	2,241,935.72
CURRENT YEAR NET INCOME/(LOSS	8,844.14	(20,639.37)	29,483.51	(15,636.23)	(42,083.74)	26,447.51	(332,793.72)

Foothills@MacDonald Ranch Mstr

Reserve Fund Statement of Revenue and Expense

Sub-account: 000 Master

Period: 02/01/16 to 02/29/16

Description	Current Period Actual	Current Period Budget	Current Period Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance	Yearly Budget
REVENUE							
05100-000 Reserve Transfer Income	16,000.00	16,000.00	.00	32,000.00	32,000.00	.00	192,000.00
05105-000 Reserve Income Additional	22,158.64	22,158.64	.00	44,317.28	44,317.28	.00	265,903.72
05110-000 Reserve Interest	316.54	154.92	161.62	475.78	309.84	165.94	1,859.00
TOTAL REVENUE	38,475.18	38,313.56	161.62	76,793.06	76,627.12	165.94	459,762.72
EXPENSE							
12155-000 Res Exp HVAC Split Systm Rplc	.00	.00	.00	.00	.00	.00	3,077.00
12385-000 Res Exp Fountain Pumps	.00	.00	.00	.00	.00	.00	3,713.00
12410-000 Res Exp Gate Oper Rplcmt Vall	.00	.00	.00	5,184.00	.00	(5,184.00)	.00
12755-000 Res Exp Playgrnd Surface Rplc	.00	.00	.00	.00	.00	.00	18,672.00
12950-000 Res Exp Water Feature	8,250.00	.00	(8,250.00)	8,250.00	.00	(8,250.00)	.00
TOTAL EXPENSE	8,250.00	.00	(8,250.00)	13,434.00	.00	(13,434.00)	25,462.00
REVENUE OVER EXPENSE	30,225.18	38,313.56	(8,088.38)	63,359.06	76,627.12	(13,268.06)	434,300.72

Foothills@MacDonald Ranch Mstr
Income/Expense Statement
Actual spreadsheet Start date: 01/01/16 Cutoff date: 02/29/16

	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	Total
INCOME:													
Homeowner Assessments	158070	158400	0	0	0	0	0	0	0	0	0	0	316470
Design Review Fee	35	105	0	0	0	0	0	0	0	0	0	0	140
Collection Fees	100	50	0	0	0	0	0	0	0	0	0	0	150
Gate Transponder Income	500	1050	0	0	0	0	0	0	0	0	0	0	1550
DragonRidge Transponder	350	850	0	0	0	0	0	0	0	0	0	0	1200
Operating Interest	160	469	0	0	0	0	0	0	0	0	0	0	629
Late Fees/Interest	420	0	0	0	0	0	0	0	0	0	0	0	420
Miscellaneous Income	40	20	0	0	0	0	0	0	0	0	0	0	60
Citation Income	120	40	0	0	0	0	0	0	0	0	0	0	160
Capital Contribution	0	660	0	0	0	0	0	0	0	0	0	0	660
Income	159795	161644	0	0	0	0	0	0	0	0	0	0	321439
EXPENSES:													
GENERAL & ADMINISTRATIVE													
Audit/Tax Prep Services	0	195	0	0	0	0	0	0	0	0	0	0	195
Bad Debt Expense	0	1667	0	0	0	0	0	0	0	0	0	0	1667
Collection Fee Expense	150	50	0	0	0	0	0	0	0	0	0	0	200
Insurance	1086	2470	0	0	0	0	0	0	0	0	0	0	3557
Legal Fees	0	74	0	0	0	0	0	0	0	0	0	0	74
Management Fees	5258	5269	0	0	0	0	0	0	0	0	0	0	10527
Copies/Office Supplies/Ba	887	487	0	0	0	0	0	0	0	0	0	0	1375
Postage	363	180	0	0	0	0	0	0	0	0	0	0	543
General & Administra	7745	10392	0	0	0	0	0	0	0	0	0	0	18137
LANDSCAPE													
Landscape Contract	29450	29450	0	0	0	0	0	0	0	0	0	0	58900
Landscape Miscellaneous	300	0	0	0	0	0	0	0	0	0	0	0	300
Tree Contract	3600	3600	0	0	0	0	0	0	0	0	0	0	7200
Landscape	33350	33050	0	0	0	0	0	0	0	0	0	0	66400
MAINTENANCE & REPAIRS													
Gate Repairs & Maintenanc	70	262	0	0	0	0	0	0	0	0	0	0	332
Gate Software & Passes	4000	5564	0	0	0	0	0	0	0	0	0	0	9564
General Maintenance	30332	2470	0	0	0	0	0	0	0	0	0	0	32802
Janitorial Service & Supp	360	360	0	0	0	0	0	0	0	0	0	0	720
Lighting Contract	1570	1570	0	0	0	0	0	0	0	0	0	0	3140
Lighting Maintenance	1602	1509	0	0	0	0	0	0	0	0	0	0	3111
Pest Control	95	95	0	0	0	0	0	0	0	0	0	0	190
Playground Maint Contract	199	199	0	0	0	0	0	0	0	0	0	0	398
Street Cleaning	845	1040	0	0	0	0	0	0	0	0	0	0	1885
Security/Gate Officer Con	56179	45666	0	0	0	0	0	0	0	0	0	0	101845
Maintenance & Repair	95252	58735	0	0	0	0	0	0	0	0	0	0	153987
POOL/SPA/FOUNTAIN													
Pool/Fountain Contract	500-	475	0	0	0	0	0	0	0	0	0	0	25-
Pool/Fountain Misc Repair	0	1118	0	0	0	0	0	0	0	0	0	0	1118

Pool/Spa/Fountain	500-	1593	0	0	0	0	0	0	0	0	0	0	1093
UTILITIES													
Electric	5147	2680	0	0	0	0	0	0	0	0	0	0	7827
Telephone	588	607	0	0	0	0	0	0	0	0	0	0	1196
Water/Sewer	4533	7585	0	0	0	0	0	0	0	0	0	0	12119
Utilities	10269	10872	0	0	0	0	0	0	0	0	0	0	21142
RESERVES													
Reserve Transfer	16000	16000	0	0	0	0	0	0	0	0	0	0	32000
Reserve Transfer Addition	22159	22159	0	0	0	0	0	0	0	0	0	0	44317
Reserves	38159	38159	0	0	0	0	0	0	0	0	0	0	76317
TOTAL EXPENSES	184275	152800	0	0	0	0	0	0	0	0	0	0	337075
CURRENT YEAR NET INCOME/(	24480-	8844	0	0	0	0	0	0	0	0	0	0	15636-

Foothills@MacDonald Ranch Mstr
Balance Sheet
Sub-account: 100 Lairmont
As of 02/29/16

Account #	Description	Operating	Reserves	Other	Totals
		Fund Balances			
		ASSETS			
	CURRENT ASSETS				
	OPERATING CASH				
1012-100	Bank of NV Lairmont 5100	768.55			768.55
	Total Operating Cash	768.55	.00	.00	768.55
	RESERVE CASH				
1216-100	Torrey Pines Lairmont 2281		54,471.87		54,471.87
	Total Reserve Cash	.00	54,471.87	.00	54,471.87
	OTHER CURRENT ASSETS				
	Total Other Current Assets	.00	.00	.00	.00
	TOTAL ASSETS	768.55	54,471.87	.00	55,240.42
		LIABILITIES & EQUITY			
	CURRENT LIABILITIES				
2020-100	Accrued Expenses	59.38			59.38
2320-100	Due to Master from Lairmont	382.51			382.51
	Subtotal Current Liabilities	441.89	.00	.00	441.89
	EQUITY				
3010-100	Reserve Equity		53,497.03		53,497.03
4010-100	Member Equity	219.93			219.93
	Current Year Net Income/(Loss)	106.73	974.84	.00	1,081.57
	Subtotal Equity	326.66	54,471.87	.00	54,798.53
	TOTAL LIABILITIES & EQUITY	768.55	54,471.87	.00	55,240.42

FOOTNOTES:
The association is in compliance with paragraph (b) subsection 2 of NRS 116.3115 in that reserve funds have not been used for daily maintenance.

Foothills@MacDonald Ranch Mstr
Income/Expense Statement
Sub-account: 100 Lairmont
Period: 02/01/16 to 02/29/16

Description	Current Period Actual	Current Period Budget	Current Period Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance	Yearly Budget
INCOME:							
05010-100 Lairmont Assessments	810.00	864.00	(54.00)	1,620.00	1,728.00	(108.00)	10,368.00
05050-100 Operating Interest	.11	.17	(.06)	.21	.34	(.13)	2.00
Income	810.11	864.17	(54.06)	1,620.21	1,728.34	(108.13)	10,370.00
EXPENSES:							
GENERAL & ADMINISTRATIVE							
General & Administrative	.00	.00	.00	.00	.00	.00	.00
LANDSCAPE							
07010-100 Landscape Contract	200.00	200.00	.00	400.00	400.00	.00	2,400.00
Landscape	200.00	200.00	.00	400.00	400.00	.00	2,400.00
MAINTENANCE & REPAIRS							
08120-100 Gate Repairs & Maintenance	.00	16.67	16.67	.00	33.34	33.34	200.00
Maintenance & Repairs	.00	16.67	16.67	.00	33.34	33.34	200.00
POOL/SPA/FOUNTAIN							
Pool/Spa/Fountain	.00	.00	.00	.00	.00	.00	.00
UTILITIES							
10100-100 Electric - Entry Gate	28.82	34.67	5.85	67.18	69.34	2.16	416.00
10300-100 Telephone - Entry Gate	29.18	31.67	2.49	60.94	63.34	2.40	380.00
10500-100 Water - Common Irrigation	15.61	27.92	12.31	32.66	55.84	23.18	335.00
Utilities	73.61	94.26	20.65	160.78	188.52	27.74	1,131.00
RESERVES							
11000-100 Reserve Transfer	476.35	476.35	.00	952.70	952.70	.00	5,716.10
Reserves	476.35	476.35	.00	952.70	952.70	.00	5,716.10
TOTAL EXPENSES	749.96	787.28	37.32	1,513.48	1,574.56	61.08	9,447.10
CURRENT YEAR NET INCOME/(LOSS	60.15	76.89	(16.74)	106.73	153.78	(47.05)	922.90

Foothills@MacDonald Ranch Mstr
Reserve Fund Statement of Revenue and Expense
Sub-account: 100 Lairmont
Period: 02/01/16 to 02/29/16

Description	Current Period Actual	Current Period Budget	Current Period Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance	Yearly Budget
REVENUE							
05100-100 Reserve Transfer Income	476.35	476.35	.00	952.70	952.70	.00	5,716.10
05110-100 Reserve Interest	11.49	8.67	2.82	22.14	17.34	4.80	104.00
TOTAL REVENUE	487.84	485.02	2.82	974.84	970.04	4.80	5,820.10
EXPENSE							
12420-100 Res Exp Gate Operator Rplcmnt	.00	.00	.00	.00	.00	.00	6,896.00
12460-100 Res Exp Intercom Rplc	.00	.00	.00	.00	.00	.00	4,244.00
12800-100 Res Exp Repaint Metal Gt/Fenc	.00	.00	.00	.00	.00	.00	1,485.00
TOTAL EXPENSE	.00	.00	.00	.00	.00	.00	12,625.00
REVENUE OVER EXPENSE	487.84	485.02	2.82	974.84	970.04	4.80	(6,804.90)

Foothills@MacDonald Ranch Mstr

Income/Expense Statement

Actual spreadsheet Start date: 01/01/16 Cutoff date: 02/29/16

	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	Total
INCOME:													
Lairmont Assessments	810	810	0	0	0	0	0	0	0	0	0	0	1620
Operating Interest	0	0	0	0	0	0	0	0	0	0	0	0	0
Income	810	810	0	0	0	0	0	0	0	0	0	0	1620
EXPENSES:													
GENERAL & ADMINISTRATIVE													
General & Administra	0	0	0	0	0	0	0	0	0	0	0	0	0
LANDSCAPE													
Landscape Contract	200	200	0	0	0	0	0	0	0	0	0	0	400
Landscape	200	200	0	0	0	0	0	0	0	0	0	0	400
MAINTENANCE & REPAIRS													
Maintenance & Repair	0	0	0	0	0	0	0	0	0	0	0	0	0
POOL/SPA/FOUNTAIN													
Pool/Spa/Fountain	0	0	0	0	0	0	0	0	0	0	0	0	0
UTILITIES													
Electric - Entry Gate	38	29	0	0	0	0	0	0	0	0	0	0	67
Telephone - Entry Gate	32	29	0	0	0	0	0	0	0	0	0	0	61
Water - Common Irrigation	17	16	0	0	0	0	0	0	0	0	0	0	33
Utilities	87	74	0	0	0	0	0	0	0	0	0	0	161
RESERVES													
Reserve Transfer	476	476	0	0	0	0	0	0	0	0	0	0	953
Reserves	476	476	0	0	0	0	0	0	0	0	0	0	953
TOTAL EXPENSES	764	750	0	0	0	0	0	0	0	0	0	0	1513
CURRENT YEAR NET INCOME/(	47	60	0	0	0	0	0	0	0	0	0	0	107

Foothills@MacDonald Ranch Mstr
Balance Sheet
Sub-account: 200 Liege
As of 02/29/16

Account #	Description	Operating (Fund Balances)	Reserves (Fund Balances)	Other (Fund Balances)	Totals
	ASSETS				
	CURRENT ASSETS				
	OPERATING CASH				
1012-200	Bank of NV Liege 5135	1,131.26			1,131.26
	Total Operating Cash	1,131.26	.00	.00	1,131.26
	RESERVE CASH				
1216-200	Torrey Pines Liege 2303		68,428.21		68,428.21
	Total Reserve Cash	.00	68,428.21	.00	68,428.21
	OTHER CURRENT ASSETS				
1335-200	Due from Liege Oper to Rsrv		778.59		778.59
	Total Other Current Assets	.00	778.59	.00	778.59
	TOTAL ASSETS	1,131.26	69,206.80	.00	70,338.06
	LIABILITIES & EQUITY				
	CURRENT LIABILITIES				
2020-200	Accrued Expenses	430.40			430.40
2330-200	Due to Master from Liege	9,275.85			9,275.85
2335-200	Due to Liege Rsrv from Oper	778.59			778.59
	Subtotal Current Liabilities	10,484.84	.00	.00	10,484.84
	EQUITY				
3010-200	Reserve Equity		68,966.27		68,966.27
4010-200	Member Equity	(10,438.50)			(10,438.50)
	Current Year Net Income/(Loss)	1,084.92	240.53	.00	1,325.45
	Subtotal Equity	(9,353.58)	69,206.80	.00	59,853.22
	TOTAL LIABILITIES & EQUITY	1,131.26	69,206.80	.00	70,338.06

FOOTNOTES:
The association is in compliance with paragraph (b) subsection 2 of NRS 116.3115 in that reserve funds have not been used for daily maintenance.

Foothills@MacDonald Ranch Mstr

Income/Expense Statement

Sub-account: 200 Liege

Period: 02/01/16 to 02/29/16

Description	Current Period Actual	Current Period Budget	Current Period Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance	Yearly Budget
INCOME:							
05010-200 Liege Assessments	2,880.00	3,360.00	(480.00)	5,760.00	6,720.00	(960.00)	40,320.00
05050-200 Operating Interest	.31	.17	.14	.54	.34	.20	2.00
Income	2,880.31	3,360.17	(479.86)	5,760.54	6,720.34	(959.80)	40,322.00
EXPENSES:							
GENERAL & ADMINISTRATIVE							
General & Administrative	.00	.00	.00	.00	.00	.00	.00
LANDSCAPE							
07010-200 Landscape Contract	1,850.00	1,850.00	.00	3,700.00	3,700.00	.00	22,200.00
Landscape	1,850.00	1,850.00	.00	3,700.00	3,700.00	.00	22,200.00
MAINTENANCE & REPAIRS							
08120-200 Gate Repairs & Maintenance	.00	12.50	12.50	.00	25.00	25.00	150.00
Maintenance & Repairs	.00	12.50	12.50	.00	25.00	25.00	150.00
POOL/SPA/FOUNTAIN							
Pool/Spa/Fountain	.00	.00	.00	.00	.00	.00	.00
UTILITIES							
10100-200 Electric - Entry Gate	90.80	94.58	3.78	194.07	189.16	(4.91)	1,135.00
10300-200 Telephone - Entry Gate	27.77	29.33	1.56	57.86	58.66	.80	352.00
10500-200 Water - Common Irrigation	275.59	555.92	280.33	511.19	1,111.84	600.65	6,671.00
Utilities	394.16	679.83	285.67	763.12	1,359.66	596.54	8,158.00
RESERVES							
11000-200 Reserve Transfer	106.25	106.25	.00	212.50	212.50	.00	1,275.00
Reserves	106.25	106.25	.00	212.50	212.50	.00	1,275.00
TOTAL EXPENSES	2,350.41	2,648.58	298.17	4,675.62	5,297.16	621.54	31,783.00
CURRENT YEAR NET INCOME/(LOSS	529.90	711.59	(181.69)	1,084.92	1,423.18	(338.26)	8,539.00

Foothills@MacDonald Ranch Mstr
Reserve Fund Statement of Revenue and Expense
Sub-account: 200 Liege
Period: 02/01/16 to 02/29/16

Description	Current Period Actual	Current Period Budget	Current Period Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance	Yearly Budget
REVENUE							
05100-200 Reserve Transfer Income	106.25	106.25	.00	212.50	212.50	.00	1,275.00
05110-200 Reserve Interest	14.49	14.75	(.26)	28.03	29.50	(1.47)	177.00
TOTAL REVENUE	120.74	121.00	(.26)	240.53	242.00	(1.47)	1,452.00
EXPENSE							
12500-200 Res Exp Landscape	.00	.00	.00	.00	.00	.00	15,914.00
TOTAL EXPENSE	.00	.00	.00	.00	.00	.00	15,914.00
REVENUE OVER EXPENSE	120.74	121.00	(.26)	240.53	242.00	(1.47)	(14,462.00)

Foothills@MacDonald Ranch Mstr
Income/Expense Statement
Actual spreadsheet Start date: 01/01/16 Cutoff date: 02/29/16

	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	Total
INCOME:													
Liege Assessments	2880	2880	0	0	0	0	0	0	0	0	0	0	5760
Operating Interest	0	0	0	0	0	0	0	0	0	0	0	0	1
Income	2880	2880	0	0	0	0	0	0	0	0	0	0	5761
EXPENSES:													
GENERAL & ADMINISTRATIVE													
General & Administra	0	0	0	0	0	0	0	0	0	0	0	0	0
LANDSCAPE													
Landscape Contract	1850	1850	0	0	0	0	0	0	0	0	0	0	3700
Landscape	1850	1850	0	0	0	0	0	0	0	0	0	0	3700
MAINTENANCE & REPAIRS													
Maintenance & Repair	0	0	0	0	0	0	0	0	0	0	0	0	0
POOL/SPA/FOUNTAIN													
Pool/Spa/Fountain	0	0	0	0	0	0	0	0	0	0	0	0	0
UTILITIES													
Electric - Entry Gate	103	91	0	0	0	0	0	0	0	0	0	0	194
Telephone - Entry Gate	30	28	0	0	0	0	0	0	0	0	0	0	58
Water - Common Irrigation	236	276	0	0	0	0	0	0	0	0	0	0	511
Utilities	369	394	0	0	0	0	0	0	0	0	0	0	763
RESERVES													
Reserve Transfer	106	106	0	0	0	0	0	0	0	0	0	0	213
Reserves	106	106	0	0	0	0	0	0	0	0	0	0	213
TOTAL EXPENSES	2325	2350	0	0	0	0	0	0	0	0	0	0	4676
CURRENT YEAR NET INCOME/(	555	530	0	0	0	0	0	0	0	0	0	0	1085

Foothills@MacDonald Ranch Mstr
Balance Sheet
Sub-account: 300 Retreat
As of 02/29/16

Account #	Description	Operating	Reserves	Other	Totals
		Fund Balances			
	ASSETS				
	CURRENT ASSETS				
	OPERATING CASH				
1012-300	Alliance Retreat 9121	930.29			930.29
	Total Operating Cash	930.29	.00	.00	930.29
	RESERVE CASH				
1216-300	Mutual of Omaha Retreat 0891		178,086.96		178,086.96
	Total Reserve Cash	.00	178,086.96	.00	178,086.96
	OTHER CURRENT ASSETS				
1570-300	Utility Deposits	25.00			25.00
	Total Other Current Assets	25.00	.00	.00	25.00
	TOTAL ASSETS	955.29	178,086.96	.00	179,042.25
	LIABILITIES & EQUITY				
	CURRENT LIABILITIES				
2020-300	Accrued Expenses	462.30			462.30
2322-300	Due to Master from Retreat	3,600.00			3,600.00
	Subtotal Current Liabilities	4,062.30	.00	.00	4,062.30
	EQUITY				
3010-300	Reserve Equity		176,255.81		176,255.81
4010-300	Member Equity	(3,290.75)			(3,290.75)
	Current Year Net Income/(Loss)	183.74	1,831.15	.00	2,014.89
	Subtotal Equity	(3,107.01)	178,086.96	.00	174,979.95
	TOTAL LIABILITIES & EQUITY	955.29	178,086.96	.00	179,042.25

FOOTNOTES:
The association is in compliance with paragraph (b) subsection 2 of NRS 116.3115 in that reserve funds have not been used for daily maintenance.

Foothills@MacDonald Ranch Mstr
Income/Expense Statement
Sub-account: 300 Retreat
Period: 02/01/16 to 02/29/16

Description	Current Period Actual	Current Period Budget	Current Period Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance	Yearly Budget
INCOME:							
05010-300 Retreat Assessments	3,750.00	4,125.00	(375.00)	7,500.00	8,250.00	(750.00)	49,500.00
05050-300 Operating Interest	.26	.17	.09	.48	.34	.14	2.00
Income	3,750.26	4,125.17	(374.91)	7,500.48	8,250.34	(749.86)	49,502.00
EXPENSES:							
GENERAL & ADMINISTRATIVE							
General & Administrative	.00	.00	.00	.00	.00	.00	.00
LANDSCAPE							
07010-300 Landscape Contract	2,357.00	2,357.00	.00	4,714.00	4,714.00	.00	28,284.00
Landscape	2,357.00	2,357.00	.00	4,714.00	4,714.00	.00	28,284.00
MAINTENANCE & REPAIRS							
08120-300 Gate Repairs & Maintenance	.00	20.83	20.83	.00	41.66	41.66	250.00
08310-300 Lighting Maintenance	.00	95.00	95.00	.00	190.00	190.00	1,140.00
Maintenance & Repairs	.00	115.83	115.83	.00	231.66	231.66	1,390.00
POOL/SPA/FOUNTAIN							
Pool/Spa/Fountain	.00	.00	.00	.00	.00	.00	.00
UTILITIES							
10100-300 Electric - Entry Gate	201.29	207.00	5.71	407.98	414.00	6.02	2,484.00
10300-300 Telephone - Entry Gate	24.20	34.00	9.80	32.22	68.00	35.78	408.00
10500-300 Water - Common Irrigation	221.83	524.83	303.00	389.54	1,049.66	660.12	6,298.00
Utilities	447.32	765.83	318.51	829.74	1,531.66	701.92	9,190.00
RESERVES							
11000-300 Reserve Transfer	886.50	886.50	.00	1,773.00	1,773.00	.00	10,638.00
Reserves	886.50	886.50	.00	1,773.00	1,773.00	.00	10,638.00
TOTAL EXPENSES	3,690.82	4,125.16	434.34	7,316.74	8,250.32	933.58	49,502.00
CURRENT YEAR NET INCOME/(LOSS	59.44	.01	59.43	183.74	.02	183.72	.00

Foothills@MacDonald Ranch Mstr
Reserve Fund Statement of Revenue and Expense
Sub-account: 300 Retreat
Period: 02/01/16 to 02/29/16

Description	Current Period Actual	Current Period Budget	Current Period Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance	Yearly Budget
REVENUE							
05100-300 Reserve Transfer Income	886.50	886.50	.00	1,773.00	1,773.00	.00	10,638.00
05110-300 Reserve Interest	28.18	29.33	(1.15)	58.15	58.66	(.51)	352.00
TOTAL REVENUE	914.68	915.83	(1.15)	1,831.15	1,831.66	(.51)	10,990.00
EXPENSE							
TOTAL EXPENSE	.00	.00	.00	.00	.00	.00	.00
REVENUE OVER EXPENSE	914.68	915.83	(1.15)	1,831.15	1,831.66	(.51)	10,990.00

Foothills@MacDonald Ranch Mstr

Income/Expense Statement

Actual spreadsheet Start date: 01/01/16 Cutoff date: 02/29/16

	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	Total
INCOME:													
Retreat Assessments	3750	3750	0	0	0	0	0	0	0	0	0	0	7500
Operating Interest	0	0	0	0	0	0	0	0	0	0	0	0	0
Income	3750	3750	0	0	0	0	0	0	0	0	0	0	7500
EXPENSES:													
GENERAL & ADMINISTRATIVE													
General & Administra	0	0	0	0	0	0	0	0	0	0	0	0	0
LANDSCAPE													
Landscape Contract	2357	2357	0	0	0	0	0	0	0	0	0	0	4714
Landscape	2357	2357	0	0	0	0	0	0	0	0	0	0	4714
MAINTENANCE & REPAIRS													
Maintenance & Repair	0	0	0	0	0	0	0	0	0	0	0	0	0
POOL/SPA/FOUNTAIN													
Pool/Spa/Fountain	0	0	0	0	0	0	0	0	0	0	0	0	0
UTILITIES													
Electric - Entry Gate	207	201	0	0	0	0	0	0	0	0	0	0	408
Telephone - Entry Gate	8	24	0	0	0	0	0	0	0	0	0	0	32
Water - Common Irrigation	168	222	0	0	0	0	0	0	0	0	0	0	390
Utilities	382	447	0	0	0	0	0	0	0	0	0	0	830
RESERVES													
Reserve Transfer	887	887	0	0	0	0	0	0	0	0	0	0	1773
Reserves	887	887	0	0	0	0	0	0	0	0	0	0	1773
TOTAL EXPENSES	3626	3691	0	0	0	0	0	0	0	0	0	0	7317
CURRENT YEAR NET INCOME/(	124	59	0	0	0	0	0	0	0	0	0	0	184

Foothills@MacDonald Ranch Mstr

Balance Sheet

Sub-account: 400 DragonRidge

As of 02/29/16

Account #	Description	Fund Balances Operating	Reserves	Other	Totals
		ASSETS			
	CURRENT ASSETS				
	OPERATING CASH				
1012-400	Alliance DragonRidge 9139	643.19			643.19
	Total Operating Cash	643.19	.00	.00	643.19
	RESERVE CASH				
1216-400	Alliance DragonRidge 8160		49,843.91		49,843.91
	Total Reserve Cash	.00	49,843.91	.00	49,843.91
	OTHER CURRENT ASSETS				
1335-400	Due from Dragon Oper to Rsrv		7,775.00		7,775.00
	Total Other Current Assets	.00	7,775.00	.00	7,775.00
	TOTAL ASSETS	643.19	57,618.91	.00	58,262.10
		LIABILITIES & EQUITY			
	CURRENT LIABILITIES				
2020-400	Accrued Expenses	556.01			556.01
2324-400	Due to Master from Dragon	5,290.56			5,290.56
2335-400	Due to Dragon Rsrv from Oper	7,775.00			7,775.00
	Subtotal Current Liabilities	13,621.57	.00	.00	13,621.57
	EQUITY				
3010-400	Reserve Equity		55,392.54		55,392.54
4010-400	Member Equity	(12,861.94)			(12,861.94)
	Current Year Net Income/(Loss)	(116.44)	2,226.37	.00	2,109.93
	Subtotal Equity	(12,978.38)	57,618.91	.00	44,640.53
	TOTAL LIABILITIES & EQUITY	643.19	57,618.91	.00	58,262.10

FOOTNOTES:

The association is in compliance with paragraph (b) subsection 2 of NRS 116.3115 in that reserve funds have not been used for daily maintenance.

Foothills@MacDonald Ranch Mstr

Income/Expense Statement

Sub-account: 400 DragonRidge

Period: 02/01/16 to 02/29/16

Description	Current Period Actual	Current Period Budget	Current Period Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance	Yearly Budget
INCOME:							
05010-400 DragonRidge Assessments	3,360.00	3,780.00	(420.00)	6,720.00	7,560.00	(840.00)	45,360.00
05050-400 Operating Interest	.32	.17	.15	.53	.34	.19	2.00
Income	3,360.32	3,780.17	(419.85)	6,720.53	7,560.34	(839.81)	45,362.00
EXPENSES:							
GENERAL & ADMINISTRATIVE							
General & Administrative	.00	.00	.00	.00	.00	.00	.00
LANDSCAPE							
07010-400 Landscape Contract	1,793.00	1,793.00	.00	3,586.00	3,586.00	.00	21,516.00
Landscape	1,793.00	1,793.00	.00	3,586.00	3,586.00	.00	21,516.00
MAINTENANCE & REPAIRS							
08120-400 Gate Repairs & Maintenance	.00	20.83	20.83	.00	41.66	41.66	250.00
Maintenance & Repairs	.00	20.83	20.83	.00	41.66	41.66	250.00
POOL/SPA/FOUNTAIN							
Pool/Spa/Fountain	.00	.00	.00	.00	.00	.00	.00
UTILITIES							
10100-400 Electric - Entry Gate	179.96	190.00	10.04	397.34	380.00	(17.34)	2,280.00
10300-400 Telephone - Entry Gate	44.47	46.00	1.53	92.23	92.00	(.23)	552.00
10500-400 Water - Common Irrigation	208.08	625.00	416.92	550.73	1,250.00	699.27	7,500.00
Utilities	432.51	861.00	428.49	1,040.30	1,722.00	681.70	10,332.00
RESERVES							
11000-400 Reserve Transfer	1,105.34	1,105.34	.00	2,210.67	2,210.67	.00	13,264.00
Reserves	1,105.34	1,105.34	.00	2,210.67	2,210.67	.00	13,264.00
TOTAL EXPENSES	3,330.85	3,780.17	449.32	6,836.97	7,560.33	723.36	45,362.00
CURRENT YEAR NET INCOME/(LOSS	29.47	.00	29.47	(116.44)	.01	(116.45)	.00

Foothills@MacDonald Ranch Mstr
Reserve Fund Statement of Revenue and Expense
Sub-account: 400 DragonRidge
Period: 02/01/16 to 02/29/16

Description	Current Period Actual	Current Period Budget	Current Period Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance	Yearly Budget
REVENUE							
05100-400 Reserve Transfer Income	1,105.34	1,105.34	.00	2,210.67	2,210.67	.00	13,264.00
05110-400 Reserve Interest	8.13	5.50	2.63	15.70	11.00	4.70	66.00
TOTAL REVENUE	1,113.47	1,110.84	2.63	2,226.37	2,221.67	4.70	13,330.00
EXPENSE							
TOTAL EXPENSE	.00	.00	.00	.00	.00	.00	.00
REVENUE OVER EXPENSE	1,113.47	1,110.84	2.63	2,226.37	2,221.67	4.70	13,330.00