

Foothills@MacDonald Ranch Mstr
Balance Sheet
As of 08/31/17

Account #	Description	Fund Balances			Totals
		Operating	Reserves	Other	
ASSETS					
CURRENT ASSETS					
OPERATING CASH					
1012-000	Bank of NV Master 7423	25,821.74			25,821.74
1012-100	Bank of NV Lairmont 5100	1,121.66			1,121.66
1012-200	Bank of NV Liege 5135	695.07			695.07
1012-300	Alliance Retreat 9121	1,504.54			1,504.54
1012-400	Alliance DragonRidge 9139	163.84			163.84
1013-000	Alliance ICS 438	89,681.31			89,681.31
1018-000	Mutual of Omaha CDARS	243,109.21			243,109.21
1022-000	Merrill Lynch Security Acct	224,513.25			224,513.25
1024-000	ML Bank of China NY 11/15/17	222,000.00			222,000.00
1030-000	Accrued Operating Interest	271.56			271.56
	Total Operating Cash	808,882.18	.00	.00	808,882.18
RESERVE CASH					
1210-000	Mutual of Omaha 4516		68,746.44		68,746.44
1214-000	Alliance ICS 009		604,962.24		604,962.24
1216-000	Torrey Pines Master 2273		28,707.97		28,707.97
1216-100	Torrey Pines Lairmont 2281		63,993.65		63,993.65
1216-200	Torrey Pines Liege 2303		73,591.90		73,591.90
1216-300	Mutual of Omaha Retreat 0891		196,114.15		196,114.15
1216-400	Alliance DragonRidge 8160		62,148.50		62,148.50
1217-000	Mutual of Omaha CDARS		202,909.00		202,909.00
1230-000	Alliance Rsrv CDARS		267,666.42		267,666.42
1260-000	Accrued Reserve Interest		3.64		3.64
	Total Reserve Cash	.00	1,568,843.91	.00	1,568,843.91
OTHER CURRENT ASSETS					
1310-000	Accounts Receivable	54,551.27			54,551.27
1312-000	Accounts Receivable Fines	22,500.00			22,500.00
1315-000	Allow for Doubtful Accounts	(61,974.74)			(61,974.74)
1320-000	Due from Lairmont to Master	246.73			246.73
1322-000	Due from Retreat to Master	9,537.18			9,537.18
1324-000	Due from Dragon to Master	8,440.56			8,440.56
1330-000	Due from Liege to Master	6,029.81			6,029.81
1335-100	Due from Lairmont Oper to Rsrv		476.25		476.25
1335-200	Due from Liege Oper to Rsrv		2,619.85		2,619.85
1335-300	Due from Retreat to Opr to Rsv		2,659.50		2,659.50
1335-400	Due from Dragon Oper to Rsrv		14,012.59		14,012.59
1390-000	Clearing	615.00			615.00
1450-000	Personal Property	18,419.98			18,419.98
1455-000	Accumulated Depreciation	(18,419.98)			(18,419.98)
1510-000	Prepaid Insurance	12,742.50			12,742.50
1525-000	Prepaid Federal Tax	1,000.00			1,000.00
1570-000	Utility Deposits NV Energy	590.00			590.00
	Total Other Current Assets	54,278.31	19,768.19	.00	74,046.50
	TOTAL ASSETS	863,160.49	1,588,612.10	.00	2,451,772.59

Foothills@MacDonald Ranch Mstr
 Balance Sheet
 As of 08/31/17

Account #	Description	Fund Balances			Totals
		Operating	Reserves	Other	
LIABILITIES & EQUITY					
CURRENT LIABILITIES					
2010-000	Accounts Payable	74,524.31			74,524.31
2015-000	Accounts Payable Reserve		9,635.00		9,635.00
2020-000	Accrued Expenses	42,125.06			42,125.06
2020-100	Accrued Expenses	117.83			117.83
2020-200	Accrued Expenses	2,209.92			2,209.92
2020-300	Accrued Expenses	2,484.41			2,484.41
2020-400	Accrued Expenses	1,861.65			1,861.65
2070-000	Unclaimed Property Payable	330.00			330.00
2210-000	Prepaid Owner Assessments	173,666.83			173,666.83
2320-100	Due to Master from Lairmont	246.73			246.73
2322-300	Due to Master from Retreat	9,537.18			9,537.18
2324-400	Due to Master from Dragon	8,440.56			8,440.56
2330-200	Due to Master from Liege	6,029.81			6,029.81
2335-100	Due to Lairmont Rsrv from Oper	476.25			476.25
2335-200	Due to Liege Rsrv from Oper	2,619.85			2,619.85
2335-300	Due to Retreat Rsv from Opr	2,659.50			2,659.50
2335-400	Due to Dragon Rsrv from Oper	14,012.59			14,012.59
2510-000	Security/Construction Deposits	11,000.00			11,000.00
2520-000	Refundable Park Deposits	200.00			200.00
	Subtotal Current Liabilities	352,542.48	9,635.00	.00	362,177.48
EQUITY					
3010-000	Reserve Equity		1,126,569.87		1,126,569.87
3010-100	Reserve Equity		59,354.43		59,354.43
3010-200	Reserve Equity		70,413.76		70,413.76
3010-300	Reserve Equity		187,243.22		187,243.22
3010-400	Reserve Equity		68,784.83		68,784.83
4010-000	Member Equity	713,546.94			713,546.94
4010-100	Member Equity	662.77			662.77
4010-200	Member Equity	(9,025.36)			(9,025.36)
4010-300	Member Equity	(11,965.22)			(11,965.22)
4010-400	Member Equity	(19,292.66)			(19,292.66)
	Current Year Net Income/(Loss)	(163,308.46)	66,610.99	.00	(96,697.47)
	Subtotal Equity	510,618.01	1,578,977.10	.00	2,089,595.11
	TOTAL LIABILITIES & EQUITY	863,160.49	1,588,612.10	.00	2,451,772.59

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: 08/01/17 to 08/31/17

Description	Actual	Current Period Budget	Variance	Actual	Year-To-Date Budget	Variance	Yearly Budget
INCOME:							
05010-000 Homeowner Assessments	164,670.00	165,660.00	(990.00)	1,301,520.00	1,325,280.00	(23,760.00)	1,987,920.00
05010-100 Lairmont Assessments	885.00	944.00	(59.00)	7,080.00	7,552.00	(472.00)	11,328.00
05010-200 Liege Assessments	3,360.00	3,920.00	(560.00)	26,880.00	31,360.00	(4,480.00)	47,040.00
05010-300 Retreat Assessments	4,500.00	4,950.00	(450.00)	36,000.00	39,600.00	(3,600.00)	59,400.00
05010-400 DragonRidge Assessments	3,360.00	3,780.00	(420.00)	26,880.00	30,240.00	(3,360.00)	45,360.00
05020-000 Design Review Fee	105.00	72.50	32.50	1,225.00	580.00	645.00	870.00
05025-000 Collection Fees	.00	66.67	(66.67)	600.00	533.36	66.64	800.00
05030-000 Violation Fines	1,875.00	.00	1,875.00	5,830.00	.00	5,830.00	.00
05040-000 Gate Transponder Income	1,200.00	927.08	272.92	8,875.00	7,416.64	1,458.36	11,125.00
05045-000 DragonRidge Transponder	100.00	179.17	(79.17)	3,450.00	1,433.36	2,016.64	2,150.00
05050-000 Operating Interest	279.31	257.50	21.81	2,344.16	2,060.00	284.16	3,090.00
05050-100 Operating Interest	.11	.10	.01	1.07	.80	.27	1.25
05050-200 Operating Interest	.13	.21	(.08)	1.14	1.68	(.54)	2.50
05050-300 Operating Interest	.26	.23	.03	2.25	1.84	.41	2.75
05050-400 Operating Interest	.11	.23	(.12)	1.19	1.84	(.65)	2.75
05060-000 Late Fees/Interest	360.00	.00	360.00	2,790.00	.00	2,790.00	.00
05070-000 Miscellaneous Income	20.00	.00	20.00	410.00	.00	410.00	.00
05087-000 Capital Contribution	660.00	550.00	110.00	8,580.00	4,400.00	4,180.00	6,600.00
Income	181,374.92	181,307.69	67.23	1,432,469.81	1,450,461.52	(17,991.71)	2,175,692.25
EXPENSES:							
GENERAL & ADMINISTRATIVE							
06010-000 Audit/Tax Prep Services	2,275.00	1,980.00	(295.00)	2,275.00	2,175.00	(100.00)	2,175.00
06025-000 Bad Debt Expense	.00	1,666.67	1,666.67	6,666.68	13,333.36	6,666.68	20,000.00
06030-000 Collection Fee Expense	.00	66.67	66.67	600.00	533.36	(66.64)	800.00
06100-000 Insurance	2,521.50	2,470.25	(51.25)	20,139.49	19,762.00	(377.49)	29,643.00
06200-000 Legal Fees	5,048.86	4,166.67	(882.19)	21,885.63	33,333.36	11,447.73	50,000.00
06300-000 Management Fees	5,467.00	5,522.00	55.00	43,274.00	44,176.00	902.00	66,264.00
06360-000 State/Ombudsman Fees	.00	.00	.00	2,162.25	2,162.25	.00	2,433.50
06365-000 Permits/Licenses	.00	83.33	83.33	.00	666.64	666.64	1,000.00
06400-000 Copies/Office Supplies/Bank	1,285.29	958.33	(326.96)	6,459.43	7,666.64	1,207.21	11,500.00
06410-000 Postage	523.12	333.33	(189.79)	1,956.51	2,666.64	710.13	4,000.00
06440-000 Community Events	13,532.66	3,666.67	(9,865.99)	29,218.35	29,333.36	115.01	44,000.00
06550-000 Federal Income Taxes	.00	83.33	83.33	.00	666.64	666.64	1,000.00
General & Administrative	30,653.43	20,997.25	(9,656.18)	134,637.34	156,475.25	21,837.91	232,815.50
LANDSCAPE							
07010-000 Landscape Contract	33,230.00	33,230.00	.00	265,840.00	265,840.00	.00	398,760.00
07010-100 Landscape Contract	200.00	200.00	.00	1,600.00	1,600.00	.00	2,400.00
07010-200 Landscape Contract	1,850.00	1,850.00	.00	14,800.00	14,800.00	.00	22,200.00
07010-300 Landscape Contract	2,357.00	2,357.00	.00	18,856.00	18,856.00	.00	28,284.00
07010-400 Landscape Contract	1,793.00	1,793.00	.00	14,344.00	14,344.00	.00	21,516.00
07020-000 Landscape Miscellaneous	559.21	1,666.67	1,107.46	7,785.95	13,333.36	5,547.41	20,000.00
07030-000 Tree Contract	3,600.00	8,333.33	4,733.33	79,460.00	66,666.64	(12,793.36)	100,000.00
07040-000 Plant/Tree Replacements	.00	666.67	666.67	.00	5,333.36	5,333.36	8,000.00
Landscape	43,589.21	50,096.67	6,507.46	402,685.95	400,773.36	(1,912.59)	601,160.00

Foothills@MacDonald Ranch Mstr
Income/Expense Statement
Period: 08/01/17 to 08/31/17

Description	Current Period			Year-To-Date			Yearly Budget
	Actual	Budget	Variance	Actual	Budget	Variance	
MAINTENANCE & REPAIRS							
08120-000 Gate Repairs & Maintenance	2,188.00	1,666.67	(521.33)	7,311.23	13,333.36	6,022.13	20,000.00
08120-100 Gate Repairs & Maintenance	.00	16.67	16.67	.00	133.36	133.36	200.00
08120-200 Gate Repairs & Maintenance	.00	12.50	12.50	.00	100.00	100.00	150.00
08120-300 Gate Repairs & Maintenance	.00	20.83	20.83	.00	166.64	166.64	250.00
08120-400 Gate Repairs & Maintenance	.00	20.83	20.83	.00	166.64	166.64	250.00
08130-000 Gate Software & Passes	5,201.40	4,262.50	(938.90)	34,939.02	34,100.00	(839.02)	51,150.00
08140-000 Gate System Repairs	.00	83.33	83.33	.00	666.64	666.64	1,000.00
08150-000 Gate Transponder Expense	.00	1,014.58	1,014.58	8,878.00	8,116.64	(761.36)	12,175.00
08200-000 General Maintenance	4,360.67	8,333.33	3,972.66	34,211.61	66,666.64	32,455.03	100,000.00
08220-000 Holiday Decorations	.00	1,029.17	1,029.17	.00	8,233.36	8,233.36	12,350.00
08250-000 Janitorial Service & Supplies	660.00	360.00	(300.00)	4,012.00	2,880.00	(1,132.00)	4,320.00
08300-000 Lighting Contract	1,664.50	1,475.00	(189.50)	12,843.50	11,800.00	(1,043.50)	17,700.00
08310-000 Lighting Maintenance	2,803.11	1,666.67	(1,136.44)	12,461.15	13,333.36	872.21	20,000.00
08310-300 Lighting Maintenance	.00	95.00	95.00	.00	760.00	760.00	1,140.00
08400-000 Pest Control	700.00	220.00	(480.00)	5,450.00	1,760.00	(3,690.00)	2,640.00
08402-000 General Common Area Imprvmnts	.00	3,333.33	3,333.33	.00	26,666.64	26,666.64	40,000.00
08410-000 Playground Maint Contract	199.00	199.00	.00	1,592.00	1,592.00	.00	2,388.00
08450-000 Street Cleaning/SWPPP	2,500.00	2,916.67	416.67	9,670.00	23,333.36	13,663.36	35,000.00
08500-000 Security/Gate Officer Contrac	56,580.90	57,079.17	498.27	453,599.14	456,633.36	3,034.22	684,950.00
08550-000 Two Radar Speed Signs	.00	583.33	583.33	.00	4,666.64	4,666.64	7,000.00
08600-000 Fire System Monitoring/Inspec	.00	8.33	8.33	.00	66.64	66.64	100.00
08650-000 Contingencies	.00	833.33	833.33	2,167.81	6,666.64	4,498.83	10,000.00
Maintenance & Repairs	76,857.58	85,230.24	8,372.66	587,135.46	681,841.92	94,706.46	1,022,763.00
POOL/SPA/FOUNTAIN							
09010-000 Pool/Fountain Contract	475.00	475.00	.00	3,800.00	3,800.00	.00	5,700.00
09030-000 Pool/Fountain Misc Repairs	1,200.00	291.67	(908.33)	1,200.00	2,333.36	1,133.36	3,500.00
Pool/Spa/Fountain	1,675.00	766.67	(908.33)	5,000.00	6,133.36	1,133.36	9,200.00
UTILITIES							
10100-000 Electric	2,813.82	3,600.00	786.18	22,919.80	29,000.00	6,080.20	43,733.00
10100-100 Electric - Entry Gate	26.30	20.00	(6.30)	217.59	230.00	12.41	355.00
10100-200 Electric - Entry Gate	80.27	95.00	14.73	656.72	685.00	28.28	1,060.00
10100-300 Electric - Entry Gate	188.91	210.00	21.09	1,443.49	1,557.00	113.51	2,387.00
10100-400 Electric - Entry Gate	105.83	160.00	54.17	921.28	1,434.00	512.72	2,109.00
10300-000 Telephone	669.80	620.00	(49.80)	5,345.05	4,840.00	(505.05)	7,408.00
10300-100 Telephone - Entry Gate	41.12	33.00	(8.12)	332.29	252.00	(80.29)	392.00
10300-200 Telephone - Entry Gate	40.41	32.00	(8.41)	311.27	240.00	(71.27)	368.00
10300-300 Telephone - Entry Gate	49.33	26.00	(23.33)	300.45	258.00	(42.45)	418.00
10300-400 Telephone - Entry Gate	54.45	40.00	(14.45)	422.50	370.00	(52.50)	590.00
10500-000 Water/Sewer	19,553.25	25,300.00	5,746.75	111,301.60	116,900.00	5,598.40	158,184.00
10500-100 Water - Common Irrigation	59.97	70.00	10.03	311.27	255.00	(56.27)	350.00
10500-200 Water - Common Irrigation	1,710.90	1,050.00	(660.90)	6,587.26	5,186.00	(1,401.26)	7,261.00
10500-300 Water - Common Irrigation	1,158.79	1,400.00	241.21	5,311.16	7,970.00	2,658.84	9,970.00
10500-400 Water - Common Irrigation	2,021.75	1,500.00	(521.75)	8,786.51	6,700.00	(2,086.51)	10,000.00
Utilities	28,574.90	34,156.00	5,581.10	165,168.24	175,877.00	10,708.76	244,585.00

Foothills@MacDonald Ranch Mstr
Income/Expense Statement
Period: 08/01/17 to 08/31/17

Description	Current Period			Year-To-Date			Yearly Budget
	Actual	Budget	Variance	Actual	Budget	Variance	
RESERVES							
11000-000 Reserve Transfer	17,322.92	17,322.92	.00	138,583.36	138,583.36	.00	207,875.00
11000-100 Reserve Transfer	625.23	625.23	.00	5,001.84	5,001.84	.00	7,502.75
11000-200 Reserve Transfer	708.13	708.13	.00	5,665.04	5,665.04	.00	8,497.50
11000-300 Reserve Transfer	1,412.81	1,412.81	.00	11,302.48	11,302.48	.00	16,953.75
11000-400 Reserve Transfer	908.15	908.15	.00	7,265.20	7,265.20	.00	10,897.75
11005-000 Reserve Transfer Additional	16,666.67	16,666.67	.00	133,333.36	133,333.36	.00	200,000.00
Reserves	37,643.91	37,643.91	.00	301,151.28	301,151.28	.00	451,726.75
TOTAL EXPENSES	218,994.03	228,890.74	9,896.71	1,595,778.27	1,722,252.17	126,473.90	2,562,250.25
CURRENT YEAR NET INCOME/(LOSS)	(37,619.11)	(47,583.05)	9,963.94	(163,308.46)	(271,790.65)	108,482.19	(386,558.00)

Foothills@MacDonald Ranch Mstr
Reserve Fund Statement of Revenue and Expense
Period: 08/01/17 to 08/31/17

Description	Current Period			Year-To-Date			Yearly Budget
	Actual	Budget	Variance	Actual	Budget	Variance	
REVENUE							
05100-000 Reserve Transfer Income	17,322.92	17,322.92	.00	138,583.36	138,583.36	.00	207,875.00
05100-100 Reserve Transfer Income	625.23	625.23	.00	5,001.84	5,001.84	.00	7,502.75
05100-200 Reserve Transfer Income	708.13	708.13	.00	5,665.04	5,665.04	.00	8,497.50
05100-300 Reserve Transfer Income	1,412.81	1,412.81	.00	11,302.48	11,302.48	.00	16,953.75
05100-400 Reserve Transfer Income	908.15	908.15	.00	7,265.20	7,265.20	.00	10,897.75
05105-000 Reserve Income Additional	16,666.67	16,666.67	.00	133,333.36	133,333.36	.00	200,000.00
05110-000 Reserve Interest	223.53	218.92	4.61	1,827.39	1,751.36	76.03	2,627.00
05110-100 Reserve Interest	18.96	11.17	7.79	113.63	89.36	24.27	134.00
05110-200 Reserve Interest	21.87	14.17	7.70	132.95	113.36	19.59	170.00
05110-300 Reserve Interest	29.89	29.75	.14	227.95	238.00	(10.05)	357.00
05110-400 Reserve Interest	18.47	8.92	9.55	111.06	71.36	39.70	107.00
TOTAL REVENUE	37,956.63	37,926.84	29.79	303,564.26	303,414.72	149.54	455,121.75
EXPENSE							
12155-000 Res Exp HVAC Split Systm Rplc	.00	.00	.00	.00	.00	.00	3,077.00
12200-000 Res Exp Barrier Arm Operators	.00	.00	.00	3,495.00	.00	(3,495.00)	.00
12400-000 Res Exp Gate Oper Rplcmt Step	.00	.00	.00	.00	.00	.00	7,103.00
12420-100 Res Exp Gate Operator Rplcmt	.00	.00	.00	.00	.00	.00	6,896.00
12460-100 Res Exp Intercom Rplc	.00	.00	.00	.00	.00	.00	4,244.00
12500-000 Res Exp Landscape	21,427.00	.00	(21,427.00)	208,139.00	.00	(208,139.00)	.00
12500-100 Res Exp Landscape	.00	.00	.00	.00	.00	.00	7,103.00
12500-200 Res Exp Landscape	.00	.00	.00	.00	.00	.00	15,914.00
12500-300 Res Exp Landscape	.00	.00	.00	.00	.00	.00	32,782.00
12600-000 Res Exp Lighting Ground Fixtr	8,508.60	.00	(8,508.60)	15,319.27	.00	(15,319.27)	.00
12700-000 Res Exp Park Furniture Rplcmt	.00	.00	.00	.00	.00	.00	24,586.00
12705-000 Res Exp Park Awning Rplc	.00	.00	.00	.00	.00	.00	3,278.00
12750-000 Res Exp Playground Rpr/Rplc	.00	.00	.00	.00	.00	.00	10,326.00
12755-000 Res Exp Playgrnd Surface Rplc	.00	.00	.00	.00	.00	.00	18,672.00
12860-000 Res Exp Surveillance System Mo	.00	.00	.00	.00	.00	.00	24,586.00
12900-000 Res Exp Tennis Ct Resurfacing	10,000.00	.00	(10,000.00)	10,000.00	.00	(10,000.00)	13,113.00
12905-000 Res Exp Tennis Ct Windscrn Rp	.00	.00	.00	.00	.00	.00	5,518.00
TOTAL EXPENSE	39,935.60	.00	(39,935.60)	236,953.27	.00	(236,953.27)	177,198.00
REVENUE OVER EXPENSE	(1,978.97)	37,926.84	(39,905.81)	66,610.99	303,414.72	(236,803.73)	277,923.75

Foothills@MacDonald Ranch Mstr
Balance Sheet
Sub-account: 000 Master
As of 08/31/17

Account #	Description	Fund Balances			Totals
		Operating	Reserves	Other	
ASSETS					
CURRENT ASSETS					
OPERATING CASH					
1012-000	Bank of NV Master 7423	25,821.74			25,821.74
1013-000	Alliance ICS 438	89,681.31			89,681.31
1018-000	Mutual of Omaha CDARS	243,109.21			243,109.21
1022-000	Merrill Lynch Security Acct	224,513.25			224,513.25
1024-000	ML Bank of China NY 11/15/17	222,000.00			222,000.00
1030-000	Accrued Operating Interest	271.56			271.56
	Total Operating Cash	805,397.07	.00	.00	805,397.07
RESERVE CASH					
1210-000	Mutual of Omaha 4516		68,746.44		68,746.44
1214-000	Alliance ICS 009		604,962.24		604,962.24
1216-000	Torrey Pines Master 2273		28,707.97		28,707.97
1217-000	Mutual of Omaha CDARS		202,909.00		202,909.00
1230-000	Alliance Rsrv CDARS		267,666.42		267,666.42
1260-000	Accrued Reserve Interest		3.64		3.64
	Total Reserve Cash	.00	1,172,995.71	.00	1,172,995.71
OTHER CURRENT ASSETS					
1310-000	Accounts Receivable	54,551.27			54,551.27
1312-000	Accounts Receivable Fines	22,500.00			22,500.00
1315-000	Allow for Doubtful Accounts	(61,974.74)			(61,974.74)
1320-000	Due from Lairmont to Master	246.73			246.73
1322-000	Due from Retreat to Master	9,537.18			9,537.18
1324-000	Due from Dragon to Master	8,440.56			8,440.56
1330-000	Due from Liege to Master	6,029.81			6,029.81
1390-000	Clearing	615.00			615.00
1450-000	Personal Property	18,419.98			18,419.98
1455-000	Accumulated Depreciation	(18,419.98)			(18,419.98)
1510-000	Prepaid Insurance	12,742.50			12,742.50
1525-000	Prepaid Federal Tax	1,000.00			1,000.00
1570-000	Utility Deposits NV Energy	590.00			590.00
	Total Other Current Assets	54,278.31	.00	.00	54,278.31
	TOTAL ASSETS	859,675.38	1,172,995.71	.00	2,032,671.09
LIABILITIES & EQUITY					
CURRENT LIABILITIES					
2010-000	Accounts Payable	74,524.31			74,524.31
2015-000	Accounts Payable Reserve		9,635.00		9,635.00
2020-000	Accrued Expenses	42,125.06			42,125.06
2070-000	Unclaimed Property Payable	330.00			330.00
2210-000	Prepaid Owner Assessments	173,666.83			173,666.83
2510-000	Security/Construction Deposits	11,000.00			11,000.00
2520-000	Refundable Park Deposits	200.00			200.00
	Subtotal Current Liabilities	301,846.20	9,635.00	.00	311,481.20

Foothills@MacDonald Ranch Mstr

Balance Sheet

Sub-account: 000 Master

As of 08/31/17

Account #	Description	Fund Balances			Totals
		Operating	Reserves	Other	
	EQUITY				
3010-000	Reserve Equity		1,126,569.87		1,126,569.87
4010-000	Member Equity	713,546.94			713,546.94
	Current Year Net Income/(Loss)	(155,717.76)	36,790.84	.00	(118,926.92)
	Subtotal Equity	557,829.18	1,163,360.71	.00	1,721,189.89
	TOTAL LIABILITIES & EQUITY	859,675.38	1,172,995.71	.00	2,032,671.09

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: 08/01/17 to 08/31/17

Description	Current Period			Year-To-Date			Yearly Budget
	Actual	Budget	Variance	Actual	Budget	Variance	
INCOME:							
05010-000 Homeowner Assessments	164,670.00	165,660.00	(990.00)	1,301,520.00	1,325,280.00	(23,760.00)	1,987,920.00
05020-000 Design Review Fee	105.00	72.50	32.50	1,225.00	580.00	645.00	870.00
05025-000 Collection Fees	.00	66.67	(66.67)	600.00	533.36	66.64	800.00
05030-000 Violation Fines	1,875.00	.00	1,875.00	5,830.00	.00	5,830.00	.00
05040-000 Gate Transponder Income	1,200.00	927.08	272.92	8,875.00	7,416.64	1,458.36	11,125.00
05045-000 DragonRidge Transponder	100.00	179.17	(79.17)	3,450.00	1,433.36	2,016.64	2,150.00
05050-000 Operating Interest	279.31	257.50	21.81	2,344.16	2,060.00	284.16	3,090.00
05060-000 Late Fees/Interest	360.00	.00	360.00	2,790.00	.00	2,790.00	.00
05070-000 Miscellaneous Income	20.00	.00	20.00	410.00	.00	410.00	.00
05087-000 Capital Contribution	660.00	550.00	110.00	8,580.00	4,400.00	4,180.00	6,600.00
Income	169,269.31	167,712.92	1,556.39	1,335,624.16	1,341,703.36	(6,079.20)	2,012,555.00
EXPENSES:							
GENERAL & ADMINISTRATIVE							
06010-000 Audit/Tax Prep Services	2,275.00	1,980.00	(295.00)	2,275.00	2,175.00	(100.00)	2,175.00
06025-000 Bad Debt Expense	.00	1,666.67	1,666.67	6,666.68	13,333.36	6,666.68	20,000.00
06030-000 Collection Fee Expense	.00	66.67	66.67	600.00	533.36	(66.64)	800.00
06100-000 Insurance	2,521.50	2,470.25	(51.25)	20,139.49	19,762.00	(377.49)	29,643.00
06200-000 Legal Fees	5,048.86	4,166.67	(882.19)	21,885.63	33,333.36	11,447.73	50,000.00
06300-000 Management Fees	5,467.00	5,522.00	55.00	43,274.00	44,176.00	902.00	66,264.00
06360-000 State/Ombudsman Fees	.00	.00	.00	2,162.25	2,162.25	.00	2,433.50
06365-000 Permits/Licenses	.00	83.33	83.33	.00	666.64	666.64	1,000.00
06400-000 Copies/Office Supplies/Bank	1,285.29	958.33	(326.96)	6,459.43	7,666.64	1,207.21	11,500.00
06410-000 Postage	523.12	333.33	(189.79)	1,956.51	2,666.64	710.13	4,000.00
06440-000 Community Events	13,532.66	3,666.67	(9,865.99)	29,218.35	29,333.36	115.01	44,000.00
06550-000 Federal Income Taxes	.00	83.33	83.33	.00	666.64	666.64	1,000.00
General & Administrative	30,653.43	20,997.25	(9,656.18)	134,637.34	156,475.25	21,837.91	232,815.50
LANDSCAPE							
07010-000 Landscape Contract	33,230.00	33,230.00	.00	265,840.00	265,840.00	.00	398,760.00
07020-000 Landscape Miscellaneous	559.21	1,666.67	1,107.46	7,785.95	13,333.36	5,547.41	20,000.00
07030-000 Tree Contract	3,600.00	8,333.33	4,733.33	79,460.00	66,666.64	(12,793.36)	100,000.00
07040-000 Plant/Tree Replacements	.00	666.67	666.67	.00	5,333.36	5,333.36	8,000.00
Landscape	37,389.21	43,896.67	6,507.46	353,085.95	351,173.36	(1,912.59)	526,760.00
MAINTENANCE & REPAIRS							
08120-000 Gate Repairs & Maintenance	2,188.00	1,666.67	(521.33)	7,311.23	13,333.36	6,022.13	20,000.00
08130-000 Gate Software & Passes	5,201.40	4,262.50	(938.90)	34,939.02	34,100.00	(839.02)	51,150.00
08140-000 Gate System Repairs	.00	83.33	83.33	.00	666.64	666.64	1,000.00
08150-000 Gate Transponder Expense	.00	1,014.58	1,014.58	8,878.00	8,116.64	(761.36)	12,175.00
08200-000 General Maintenance	4,360.67	8,333.33	3,972.66	34,211.61	66,666.64	32,455.03	100,000.00
08220-000 Holiday Decorations	.00	1,029.17	1,029.17	.00	8,233.36	8,233.36	12,350.00
08250-000 Janitorial Service & Supplies	660.00	360.00	(300.00)	4,012.00	2,880.00	(1,132.00)	4,320.00
08300-000 Lighting Contract	1,664.50	1,475.00	(189.50)	12,843.50	11,800.00	(1,043.50)	17,700.00
08310-000 Lighting Maintenance	2,803.11	1,666.67	(1,136.44)	12,461.15	13,333.36	872.21	20,000.00
08400-000 Pest Control	700.00	220.00	(480.00)	5,450.00	1,760.00	(3,690.00)	2,640.00
08402-000 General Common Area Imprvmnts	.00	3,333.33	3,333.33	.00	26,666.64	26,666.64	40,000.00

Foothills@MacDonald Ranch Mstr
Income/Expense Statement
Sub-account: 000 Master
Period: 08/01/17 to 08/31/17

Description	Current Period			Year-To-Date			Yearly Budget
	Actual	Budget	Variance	Actual	Budget	Variance	
08410-000 Playground Maint Contract	199.00	199.00	.00	1,592.00	1,592.00	.00	2,388.00
08450-000 Street Cleaning/SWPPP	2,500.00	2,916.67	416.67	9,670.00	23,333.36	13,663.36	35,000.00
08500-000 Security/Gate Officer Contrac	56,580.90	57,079.17	498.27	453,599.14	456,633.36	3,034.22	684,950.00
08550-000 Two Radar Speed Signs	.00	583.33	583.33	.00	4,666.64	4,666.64	7,000.00
08600-000 Fire System Monitoring/Inspec	.00	8.33	8.33	.00	66.64	66.64	100.00
08650-000 Contingencies	.00	833.33	833.33	2,167.81	6,666.64	4,498.83	10,000.00
Maintenance & Repairs	76,857.58	85,064.41	8,206.83	587,135.46	680,515.28	93,379.82	1,020,773.00
POOL/SPA/FOUNTAIN							
09010-000 Pool/Fountain Contract	475.00	475.00	.00	3,800.00	3,800.00	.00	5,700.00
09030-000 Pool/Fountain Misc Repairs	1,200.00	291.67	(908.33)	1,200.00	2,333.36	1,133.36	3,500.00
Pool/Spa/Fountain	1,675.00	766.67	(908.33)	5,000.00	6,133.36	1,133.36	9,200.00
UTILITIES							
10100-000 Electric	2,813.82	3,600.00	786.18	22,919.80	29,000.00	6,080.20	43,733.00
10300-000 Telephone	669.80	620.00	(49.80)	5,345.05	4,840.00	(505.05)	7,408.00
10500-000 Water/Sewer	19,553.25	25,300.00	5,746.75	111,301.60	116,900.00	5,598.40	158,184.00
Utilities	23,036.87	29,520.00	6,483.13	139,566.45	150,740.00	11,173.55	209,325.00
RESERVES							
11000-000 Reserve Transfer	17,322.92	17,322.92	.00	138,583.36	138,583.36	.00	207,875.00
11005-000 Reserve Transfer Additional	16,666.67	16,666.67	.00	133,333.36	133,333.36	.00	200,000.00
Reserves	33,989.59	33,989.59	.00	271,916.72	271,916.72	.00	407,875.00
TOTAL EXPENSES	203,601.68	214,234.59	10,632.91	1,491,341.92	1,616,953.97	125,612.05	2,406,748.50
CURRENT YEAR NET INCOME/(LOSS)	(34,332.37)	(46,521.67)	12,189.30	(155,717.76)	(275,250.61)	119,532.85	(394,193.50)

Foothills@MacDonald Ranch Mstr
Reserve Fund Statement of Revenue and Expense
Sub-account: 000 Master
Period: 08/01/17 to 08/31/17

Description	Actual	Current Period Budget	Variance	Actual	Year-To-Date Budget	Variance	Yearly Budget
REVENUE							
05100-000 Reserve Transfer Income	17,322.92	17,322.92	.00	138,583.36	138,583.36	.00	207,875.00
05105-000 Reserve Income Additional	16,666.67	16,666.67	.00	133,333.36	133,333.36	.00	200,000.00
05110-000 Reserve Interest	223.53	218.92	4.61	1,827.39	1,751.36	76.03	2,627.00
TOTAL REVENUE	34,213.12	34,208.51	4.61	273,744.11	273,668.08	76.03	410,502.00
EXPENSE							
12155-000 Res Exp HVAC Split System Rplc	.00	.00	.00	.00	.00	.00	3,077.00
12200-000 Res Exp Barrier Arm Operators	.00	.00	.00	3,495.00	.00	(3,495.00)	.00
12400-000 Res Exp Gate Oper Rplcmt Step	.00	.00	.00	.00	.00	.00	7,103.00
12500-000 Res Exp Landscape	21,427.00	.00	(21,427.00)	208,139.00	.00	(208,139.00)	.00
12600-000 Res Exp Lighting Ground Fixtr	8,508.60	.00	(8,508.60)	15,319.27	.00	(15,319.27)	.00
12700-000 Res Exp Park Furniture Rplcmt	.00	.00	.00	.00	.00	.00	24,586.00
12705-000 Res Exp Park Awning Rplc	.00	.00	.00	.00	.00	.00	3,278.00
12750-000 Res Exp Playground Rpr/Rplc	.00	.00	.00	.00	.00	.00	10,326.00
12755-000 Res Exp Playgrnd Surface Rplc	.00	.00	.00	.00	.00	.00	18,672.00
12860-000 Res Exp Surveillance System Mo	.00	.00	.00	.00	.00	.00	24,586.00
12900-000 Res Exp Tennis Ct Resurfacing	10,000.00	.00	(10,000.00)	10,000.00	.00	(10,000.00)	13,113.00
12905-000 Res Exp Tennis Ct Windscrn Rp	.00	.00	.00	.00	.00	.00	5,518.00
TOTAL EXPENSE	39,935.60	.00	(39,935.60)	236,953.27	.00	(236,953.27)	110,259.00
REVENUE OVER EXPENSE	(5,722.48)	34,208.51	(39,930.99)	36,790.84	273,668.08	(236,877.24)	300,243.00

Foothills@MacDonald Ranch Mstr
Balance Sheet
Sub-account: 100 Lairmont
As of 08/31/17

Account #	Description	Fund Balances			Totals
		Operating	Reserves	Other	
ASSETS					
CURRENT ASSETS					
OPERATING CASH					
1012-100	Bank of NV Lairmont 5100	1,121.66			1,121.66
	Total Operating Cash	1,121.66	.00	.00	1,121.66
RESERVE CASH					
1216-100	Torrey Pines Lairmont 2281		63,993.65		63,993.65
	Total Reserve Cash	.00	63,993.65	.00	63,993.65
OTHER CURRENT ASSETS					
1335-100	Due from Lairmont Oper to Rsrv		476.25		476.25
	Total Other Current Assets	.00	476.25	.00	476.25
	TOTAL ASSETS	1,121.66	64,469.90	.00	65,591.56
LIABILITIES & EQUITY					
CURRENT LIABILITIES					
2020-100	Accrued Expenses	117.83			117.83
2320-100	Due to Master from Lairmont	246.73			246.73
2335-100	Due to Lairmont Rsrv from Oper	476.25			476.25
	Subtotal Current Liabilities	840.81	.00	.00	840.81
EQUITY					
3010-100	Reserve Equity		59,354.43		59,354.43
4010-100	Member Equity	662.77			662.77
	Current Year Net Income/(Loss)	(381.92)	5,115.47	.00	4,733.55
	Subtotal Equity	280.85	64,469.90	.00	64,750.75
	TOTAL LIABILITIES & EQUITY	1,121.66	64,469.90	.00	65,591.56

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: 08/01/17 to 08/31/17

Description	Current Period			Year-To-Date			Yearly Budget
	Actual	Budget	Variance	Actual	Budget	Variance	
INCOME:							
05010-100 Lairmont Assessments	885.00	944.00	(59.00)	7,080.00	7,552.00	(472.00)	11,328.00
05050-100 Operating Interest	.11	.10	.01	1.07	.80	.27	1.25
Income	<u>885.11</u>	<u>944.10</u>	<u>(58.99)</u>	<u>7,081.07</u>	<u>7,552.80</u>	<u>(471.73)</u>	<u>11,329.25</u>
EXPENSES:							
GENERAL & ADMINISTRATIVE							
General & Administrative	<u>.00</u>	<u>.00</u>	<u>.00</u>	<u>.00</u>	<u>.00</u>	<u>.00</u>	<u>.00</u>
LANDSCAPE							
07010-100 Landscape Contract	200.00	200.00	.00	1,600.00	1,600.00	.00	2,400.00
Landscape	<u>200.00</u>	<u>200.00</u>	<u>.00</u>	<u>1,600.00</u>	<u>1,600.00</u>	<u>.00</u>	<u>2,400.00</u>
MAINTENANCE & REPAIRS							
08120-100 Gate Repairs & Maintenance	.00	16.67	16.67	.00	133.36	133.36	200.00
Maintenance & Repairs	<u>.00</u>	<u>16.67</u>	<u>16.67</u>	<u>.00</u>	<u>133.36</u>	<u>133.36</u>	<u>200.00</u>
POOL/SPA/FOUNTAIN							
Pool/Spa/Fountain	<u>.00</u>	<u>.00</u>	<u>.00</u>	<u>.00</u>	<u>.00</u>	<u>.00</u>	<u>.00</u>
UTILITIES							
10100-100 Electric - Entry Gate	26.30	20.00	(6.30)	217.59	230.00	12.41	355.00
10300-100 Telephone - Entry Gate	41.12	33.00	(8.12)	332.29	252.00	(80.29)	392.00
10500-100 Water - Common Irrigation	59.97	70.00	10.03	311.27	255.00	(56.27)	350.00
Utilities	<u>127.39</u>	<u>123.00</u>	<u>(4.39)</u>	<u>861.15</u>	<u>737.00</u>	<u>(124.15)</u>	<u>1,097.00</u>
RESERVES							
11000-100 Reserve Transfer	625.23	625.23	.00	5,001.84	5,001.84	.00	7,502.75
Reserves	<u>625.23</u>	<u>625.23</u>	<u>.00</u>	<u>5,001.84</u>	<u>5,001.84</u>	<u>.00</u>	<u>7,502.75</u>
TOTAL EXPENSES	<u>952.62</u>	<u>964.90</u>	<u>12.28</u>	<u>7,462.99</u>	<u>7,472.20</u>	<u>9.21</u>	<u>11,199.75</u>
CURRENT YEAR NET INCOME/(LOSS)	<u>(67.51)</u>	<u>(20.80)</u>	<u>(46.71)</u>	<u>(381.92)</u>	<u>80.60</u>	<u>(462.52)</u>	<u>129.50</u>

Foothills@MacDonald Ranch Mstr
 Reserve Fund Statement of Revenue and Expense
 Sub-account: 100 Lairmont
 Period: 08/01/17 to 08/31/17

Description	Current Period			Year-To-Date			Yearly Budget
	Actual	Budget	Variance	Actual	Budget	Variance	
REVENUE							
05100-100 Reserve Transfer Income	625.23	625.23	.00	5,001.84	5,001.84	.00	7,502.75
05110-100 Reserve Interest	18.96	11.17	7.79	113.63	89.36	24.27	134.00
TOTAL REVENUE	644.19	636.40	7.79	5,115.47	5,091.20	24.27	7,636.75
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
12500-100 Res Exp Landscape	.00	.00	.00	.00	.00	.00	7,103.00
TOTAL EXPENSE	.00	.00	.00	.00	.00	.00	18,243.00
REVENUE OVER EXPENSE	644.19	636.40	7.79	5,115.47	5,091.20	24.27	(10,606.25)

Foothills@MacDonald Ranch Mstr

Balance Sheet

Sub-account: 200 Liege

As of 08/31/17

Account #	Description	Fund Balances			Totals
		Operating	Reserves	Other	
ASSETS					
CURRENT ASSETS					
OPERATING CASH					
1012-200	Bank of NV Liege 5135	695.07			695.07
	Total Operating Cash	695.07	.00	.00	695.07
RESERVE CASH					
1216-200	Torrey Pines Liege 2303		73,591.90		73,591.90
	Total Reserve Cash	.00	73,591.90	.00	73,591.90
OTHER CURRENT ASSETS					
1335-200	Due from Liege Oper to Rsrv		2,619.85		2,619.85
	Total Other Current Assets	.00	2,619.85	.00	2,619.85
	TOTAL ASSETS	695.07	76,211.75	.00	76,906.82
LIABILITIES & EQUITY					
CURRENT LIABILITIES					
2020-200	Accrued Expenses	2,209.92			2,209.92
2330-200	Due to Master from Liege	6,029.81			6,029.81
2335-200	Due to Liege Rsrv from Oper	2,619.85			2,619.85
	Subtotal Current Liabilities	10,859.58	.00	.00	10,859.58
EQUITY					
3010-200	Reserve Equity		70,413.76		70,413.76
4010-200	Member Equity	(9,025.36)			(9,025.36)
	Current Year Net Income/ (Loss)	(1,139.15)	5,797.99	.00	4,658.84
	Subtotal Equity	(10,164.51)	76,211.75	.00	66,047.24
	TOTAL LIABILITIES & EQUITY	695.07	76,211.75	.00	76,906.82

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: 08/01/17 to 08/31/17

Description	Actual	Current Period Budget	Variance	Actual	Year-To-Date Budget	Variance	Yearly Budget
INCOME:							
05010-200 Liege Assessments	3,360.00	3,920.00	(560.00)	26,880.00	31,360.00	(4,480.00)	47,040.00
05050-200 Operating Interest	.13	.21	(.08)	1.14	1.68	(.54)	2.50
Income	3,360.13	3,920.21	(560.08)	26,881.14	31,361.68	(4,480.54)	47,042.50
EXPENSES:							
GENERAL & ADMINISTRATIVE							
General & Administrative	.00	.00	.00	.00	.00	.00	.00
LANDSCAPE							
07010-200 Landscape Contract	1,850.00	1,850.00	.00	14,800.00	14,800.00	.00	22,200.00
Landscape	1,850.00	1,850.00	.00	14,800.00	14,800.00	.00	22,200.00
MAINTENANCE & REPAIRS							
08120-200 Gate Repairs & Maintenance	.00	12.50	12.50	.00	100.00	100.00	150.00
Maintenance & Repairs	.00	12.50	12.50	.00	100.00	100.00	150.00
POOL/SPA/FOUNTAIN							
Pool/Spa/Fountain	.00	.00	.00	.00	.00	.00	.00
UTILITIES							
10100-200 Electric - Entry Gate	80.27	95.00	14.73	656.72	685.00	28.28	1,060.00
10300-200 Telephone - Entry Gate	40.41	32.00	(8.41)	311.27	240.00	(71.27)	368.00
10500-200 Water - Common Irrigation	1,710.90	1,050.00	(660.90)	6,587.26	5,186.00	(1,401.26)	7,261.00
Utilities	1,831.58	1,177.00	(654.58)	7,555.25	6,111.00	(1,444.25)	8,689.00
RESERVES							
11000-200 Reserve Transfer	708.13	708.13	.00	5,665.04	5,665.04	.00	8,497.50
Reserves	708.13	708.13	.00	5,665.04	5,665.04	.00	8,497.50
TOTAL EXPENSES	4,389.71	3,747.63	(642.08)	28,020.29	26,676.04	(1,344.25)	39,536.50
CURRENT YEAR NET INCOME/(LOSS)	(1,029.58)	172.58	(1,202.16)	(1,139.15)	4,685.64	(5,824.79)	7,506.00

Foothills@MacDonald Ranch Mstr
 Reserve Fund Statement of Revenue and Expense
 Sub-account: 200 Liege
 Period: 08/01/17 to 08/31/17

Description	Actual	Current Period Budget	Variance	Actual	Year-To-Date Budget	Variance	Yearly Budget
REVENUE							
05100-200 Reserve Transfer Income	708.13	708.13	.00	5,665.04	5,665.04	.00	8,497.50
05110-200 Reserve Interest	21.87	14.17	7.70	132.95	113.36	19.59	170.00
TOTAL REVENUE	730.00	722.30	7.70	5,797.99	5,778.40	19.59	8,667.50
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	730.00	722.30	7.70	5,797.99	5,778.40	19.59	(7,246.50)

Foothills@MacDonald Ranch Mstr
 Balance Sheet
 Sub-account: 300 Retreat
 As of 08/31/17

Account #	Description	Fund Balances			Totals
		Operating	Reserves	Other	
ASSETS					
CURRENT ASSETS					
OPERATING CASH					
1012-300	Alliance Retreat 9121	1,504.54			1,504.54
	Total Operating Cash	1,504.54	.00	.00	1,504.54
RESERVE CASH					
1216-300	Mutual of Omaha Retreat 0891		196,114.15		196,114.15
	Total Reserve Cash	.00	196,114.15	.00	196,114.15
OTHER CURRENT ASSETS					
1335-300	Due from Retreat to Opr to Rsv		2,659.50		2,659.50
	Total Other Current Assets	.00	2,659.50	.00	2,659.50
	TOTAL ASSETS	1,504.54	198,773.65	.00	200,278.19
LIABILITIES & EQUITY					
CURRENT LIABILITIES					
2020-300	Accrued Expenses	2,484.41			2,484.41
2322-300	Due to Master from Retreat	9,537.18			9,537.18
2335-300	Due to Retreat Rsv from Opr	2,659.50			2,659.50
	Subtotal Current Liabilities	14,681.09	.00	.00	14,681.09
EQUITY					
3010-300	Reserve Equity		187,243.22		187,243.22
4010-300	Member Equity	(11,965.22)			(11,965.22)
	Current Year Net Income/ (Loss)	(1,211.33)	11,530.43	.00	10,319.10
	Subtotal Equity	(13,176.55)	198,773.65	.00	185,597.10
	TOTAL LIABILITIES & EQUITY	1,504.54	198,773.65	.00	200,278.19

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: 08/01/17 to 08/31/17

Description	Actual	Current Period Budget	Variance	Actual	Year-To-Date Budget	Variance	Yearly Budget
INCOME:							
05010-300 Retreat Assessments	4,500.00	4,950.00	(450.00)	36,000.00	39,600.00	(3,600.00)	59,400.00
05050-300 Operating Interest	.26	.23	.03	2.25	1.84	.41	2.75
Income	4,500.26	4,950.23	(449.97)	36,002.25	39,601.84	(3,599.59)	59,402.75
EXPENSES:							
GENERAL & ADMINISTRATIVE							
General & Administrative	.00	.00	.00	.00	.00	.00	.00
LANDSCAPE							
07010-300 Landscape Contract	2,357.00	2,357.00	.00	18,856.00	18,856.00	.00	28,284.00
Landscape	2,357.00	2,357.00	.00	18,856.00	18,856.00	.00	28,284.00
MAINTENANCE & REPAIRS							
08120-300 Gate Repairs & Maintenance	.00	20.83	20.83	.00	166.64	166.64	250.00
08310-300 Lighting Maintenance	.00	95.00	95.00	.00	760.00	760.00	1,140.00
Maintenance & Repairs	.00	115.83	115.83	.00	926.64	926.64	1,390.00
POOL/SPA/FOUNTAIN							
Pool/Spa/Fountain	.00	.00	.00	.00	.00	.00	.00
UTILITIES							
10100-300 Electric - Entry Gate	188.91	210.00	21.09	1,443.49	1,557.00	113.51	2,387.00
10300-300 Telephone - Entry Gate	49.33	26.00	(23.33)	300.45	258.00	(42.45)	418.00
10500-300 Water - Common Irrigation	1,158.79	1,400.00	241.21	5,311.16	7,970.00	2,658.84	9,970.00
Utilities	1,397.03	1,636.00	238.97	7,055.10	9,785.00	2,729.90	12,775.00
RESERVES							
11000-300 Reserve Transfer	1,412.81	1,412.81	.00	11,302.48	11,302.48	.00	16,953.75
Reserves	1,412.81	1,412.81	.00	11,302.48	11,302.48	.00	16,953.75
TOTAL EXPENSES	5,166.84	5,521.64	354.80	37,213.58	40,870.12	3,656.54	59,402.75
CURRENT YEAR NET INCOME/(LOSS)	(666.58)	(571.41)	(95.17)	(1,211.33)	(1,268.28)	56.95	.00

Foothills@MacDonald Ranch Mstr
 Reserve Fund Statement of Revenue and Expense
 Sub-account: 300 Retreat
 Period: 08/01/17 to 08/31/17

Description	Actual	Current Period Budget	Variance	Actual	Year-To-Date Budget	Variance	Yearly Budget
REVENUE							
05100-300 Reserve Transfer Income	1,412.81	1,412.81	.00	11,302.48	11,302.48	.00	16,953.75
05110-300 Reserve Interest	29.89	29.75	.14	227.95	238.00	(10.05)	357.00
TOTAL REVENUE	1,442.70	1,442.56	.14	11,530.43	11,540.48	(10.05)	17,310.75
EXPENSE							
12500-300 Res Exp Landscape	.00	.00	.00	.00	.00	.00	32,782.00
TOTAL EXPENSE	.00	.00	.00	.00	.00	.00	32,782.00
REVENUE OVER EXPENSE	1,442.70	1,442.56	.14	11,530.43	11,540.48	(10.05)	(15,471.25)

Foothills@MacDonald Ranch Mstr
Balance Sheet
 Sub-account: 400 DragonRidge
 As of 08/31/17

Account #	Description	Fund Balance:			Totals
		Operating	Reserves	Other	
ASSETS					
CURRENT ASSETS					
OPERATING CASH					
1012-400	Alliance DragonRidge 9139	163.84			163.84
	Total Operating Cash	163.84	.00	.00	163.84
RESERVE CASH					
1216-400	Alliance DragonRidge 8160		62,148.50		62,148.50
	Total Reserve Cash	.00	62,148.50	.00	62,148.50
OTHER CURRENT ASSETS					
1335-400	Due from Dragon Oper to Rsrv		14,012.59		14,012.59
	Total Other Current Assets	.00	14,012.59	.00	14,012.59
	TOTAL ASSETS	163.84	76,161.09	.00	76,324.93
LIABILITIES & EQUITY					
CURRENT LIABILITIES					
2020-400	Accrued Expenses	1,861.65			1,861.65
2324-400	Due to Master from Dragon	8,440.56			8,440.56
2335-400	Due to Dragon Rsrv from Oper	14,012.59			14,012.59
	Subtotal Current Liabilities	24,314.80	.00	.00	24,314.80
EQUITY					
3010-400	Reserve Equity		68,784.83		68,784.83
4010-400	Member Equity	(19,292.66)			(19,292.66)
	Current Year Net Income/(Loss)	(4,858.30)	7,376.26	.00	2,517.96
	Subtotal Equity	(24,150.96)	76,161.09	.00	52,010.13
	TOTAL LIABILITIES & EQUITY	163.84	76,161.09	.00	76,324.93

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: 08/01/17 to 08/31/17

Description	Actual	Current Period Budget	Variance	Actual	Year-To-Date Budget	Variance	Yearly Budget
INCOME:							
05010-400 DragonRidge Assessments	3,360.00	3,780.00	(420.00)	26,880.00	30,240.00	(3,360.00)	45,360.00
05050-400 Operating Interest	.11	.23	(.12)	1.19	1.84	(.65)	2.75
Income	<u>3,360.11</u>	<u>3,780.23</u>	<u>(420.12)</u>	<u>26,881.19</u>	<u>30,241.84</u>	<u>(3,360.65)</u>	<u>45,362.75</u>
EXPENSES:							
GENERAL & ADMINISTRATIVE							
General & Administrative	<u>.00</u>	<u>.00</u>	<u>.00</u>	<u>.00</u>	<u>.00</u>	<u>.00</u>	<u>.00</u>
LANDSCAPE							
07010-400 Landscape Contract	1,793.00	1,793.00	.00	14,344.00	14,344.00	.00	21,516.00
Landscape	<u>1,793.00</u>	<u>1,793.00</u>	<u>.00</u>	<u>14,344.00</u>	<u>14,344.00</u>	<u>.00</u>	<u>21,516.00</u>
MAINTENANCE & REPAIRS							
08120-400 Gate Repairs & Maintenance	.00	20.83	20.83	.00	166.64	166.64	250.00
Maintenance & Repairs	<u>.00</u>	<u>20.83</u>	<u>20.83</u>	<u>.00</u>	<u>166.64</u>	<u>166.64</u>	<u>250.00</u>
POOL/SPA/FOUNTAIN							
Pool/Spa/Fountain	<u>.00</u>	<u>.00</u>	<u>.00</u>	<u>.00</u>	<u>.00</u>	<u>.00</u>	<u>.00</u>
UTILITIES							
10100-400 Electric - Entry Gate	105.83	160.00	54.17	921.28	1,434.00	512.72	2,109.00
10300-400 Telephone - Entry Gate	54.45	40.00	(14.45)	422.50	370.00	(52.50)	590.00
10500-400 Water - Common Irrigation	2,021.75	1,500.00	(521.75)	8,786.51	6,700.00	(2,086.51)	10,000.00
Utilities	<u>2,182.03</u>	<u>1,700.00</u>	<u>(482.03)</u>	<u>10,130.29</u>	<u>8,504.00</u>	<u>(1,626.29)</u>	<u>12,699.00</u>
RESERVES							
11000-400 Reserve Transfer	908.15	908.15	.00	7,265.20	7,265.20	.00	10,897.75
Reserves	<u>908.15</u>	<u>908.15</u>	<u>.00</u>	<u>7,265.20</u>	<u>7,265.20</u>	<u>.00</u>	<u>10,897.75</u>
TOTAL EXPENSES	<u>4,883.18</u>	<u>4,421.98</u>	<u>(461.20)</u>	<u>31,739.49</u>	<u>30,279.84</u>	<u>(1,459.65)</u>	<u>45,362.75</u>
CURRENT YEAR NET INCOME/(LOSS)	<u>(1,523.07)</u>	<u>(641.75)</u>	<u>(881.32)</u>	<u>(4,858.30)</u>	<u>(38.00)</u>	<u>(4,820.30)</u>	<u>.00</u>

Foothills@MacDonald Ranch Mstr
 Reserve Fund Statement of Revenue and Expense
 Sub-account: 400 DragonRidge
 Period: 08/01/17 to 08/31/17

Description	Actual	Current Period Budget	Variance	Actual	Year-To-Date Budget	Variance	Yearly Budget
REVENUE							
05100-400 Reserve Transfer Income	908.15	908.15	.00	7,265.20	7,265.20	.00	10,897.75
05110-400 Reserve Interest	18.47	8.92	9.55	111.06	71.36	39.70	107.00
TOTAL REVENUE	926.62	917.07	9.55	7,376.26	7,336.56	39.70	11,004.75
EXPENSE							
TOTAL EXPENSE	.00	.00	.00	.00	.00	.00	.00
REVENUE OVER EXPENSE	926.62	917.07	9.55	7,376.26	7,336.56	39.70	11,004.75