CHASKA, MINNESOTA

INDEPENDENT AUDITOR'S REPORT, FINANCIAL STATEMENTS AND SUPPLEMENTARY INFORMATION

FOR THE YEAR ENDED DECEMBER 31, 2012

FOR THE YEAR ENDED DECEMBER 31, 2012

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Phone: 952.928.3011 | Fax: 952.925.0757 | www.cpamullen.com | 5912 West 35th Street | Minneapolis, MN 55416

INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
The Jonathan Association, Inc.
Chaska, Minnesota

We have audited the accompanying financial statements of The Jonathan Association, Inc., which comprise the balance sheet as of December 31, 2012, and the related statements of revenues, expenses, and changes in fund balance and cash flows for the year then ended, and the related notes to the financial statements.

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of The Jonathan Association, Inc. as of December 31, 2012, and the results of its operation and its cash flows for the year then ended in conformity with accounting principles generally accepted in the United States of America.

Accounting principles generally accepted in the United States of America require that the supplementary information on future major repairs and replacements on pages 8-12 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.

Michael P. Mullen, CPA, PLLC

Minneapolis, Minnesota February 12, 2013

CERTIFIED PUBLIC ACCOUNTANTS | LICENSED IN MINNESOTA, WISCONSIN AND FLORIDA FLORIDA LICENSED COMMUNITY ASSOCIATION MANAGER

BALANCE SHEET

DECEMBER 31, 2012

	0	PERATING FUND	REP	LACEMENT FUND		TOTAL
	•					
<u>ASSETS</u>				-		
Cash Assessments receivable-net Prepaid expenses	\$	225,697 272,630 2,116	\$	88,547	\$ -	314,244 272,630 2,116
Land Property and equipment-net	· <u>-</u>	238,799 1,544	· · · · · · · · · · · · · · · · · · ·			238,799 1,544
TOTAL ASSETS	\$_	740,786	\$	88,547	\$	829,333
LIABILITIES AND FUND BALANCE				·		
LIABILITIES Accounts payable Prepaid assessments	\$_	18,732 272,303			\$	18,732 272,303
TOTAL LIABILITIES		291,035			-	291,035
FUND BALANCE	. <u> </u>	449,751	\$	88,547		538,298
TOTAL LIABILITIES AND FUND BALANCE	\$	740,786	\$	88,547	\$	829,333

STATEMENT OF REVENUE, EXPENSES AND CHANGES IN FUND BALANCE FOR THE YEAR ENDED DECEMBER 31, 2012

	OPERATING FUND	REPLACEMENT FUND	TOTAL
REVENUE			
Assessments	\$ 702,978	\$ 51,299	\$ 754,277
Other	25,308		25,308
Interest		189	189
Total Revenue	728,286	51,488_	779,774
EXPENSES			
Management fees	37,080		37,080
Depreciation	1,363		1,363
Rubbish removal	3,134		3,134
Bad debts	21,230		21,230
Insurance	19,217		19,217
Utilities	13,822		13,822
Professional fees	117,900		117,900
Labor and related	96,520		96,520
Property taxes	13,745		13,745
Office and administrative	87,512		87,512
Lawn care and snow removal	139,173		139,173
Repair and maintenance	29,810		29,810
Replacement expenses		156,079	156,079
Total Expenses	580,506	156,079	736,585
EXCESS (DEFICIENCY) OF REVENUE			
OVER EXPENSES	147,780	(104,591)	43,189
FUND BALANCE AT 12/31/11	301,971	193,138_	495,109
FUND BALANCE AT 12/31/12	\$ 449,751	\$ 88,547	\$538,298

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED DECEMBER 31, 2012

		OPERATING FUND	P	EPLACEMENT FUND		TOTAL
CASH FLOWS FROM OPERATING ACTIVITIES:					٠.	-
Cash received from owners Cash paid to providers Interest received	\$	757,326 (562,206)	\$	51,299 (156,079) 189	\$ -	808,625 (718,285) 189
Net cash provided by (used in) operating activities	,	195,120		(104,591)	_	90,529
CASH FLOWS FROM FINANCING ACTIVITIES:						
Interfund borrowing		(162,051)		162,051	_	_
NET INCREASE IN CASH		33,069		57,460		90,529
CASH AT BEGINNIG OF YEAR		192,628		31,087	_	223,715
CASH AT END OF YEAR	\$	225,697	\$	88,547	\$_	314,244

The following schedule reconciles the excess (deficiency) of revenue over expenses to net cash provided by (used in) operating activities:

Excess (deficiency) of revenue over expenses	\$ 147,780	\$ (104,591)	\$43,189
Bad debts Depreciation	21,230 1,363		21,230 1,363
(Increase) in assessments receivable	(15,287)		(15,287)
(Increase) in prepaid expenses	(161)		(161)
(Decrease) in accounts payable Increase in prepaid assessments			(4,131) 44,326
Total adjustments	47,340		47,340
Net cash provided by (used in) operating activities	\$ 195,120	\$(104,591)	\$ 90,529

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2012

NOTE 1 - ORGANIZATION

The Jonathan Association, Inc. (Association) is a Minnesota nonprofit corporation legally organized as a homeowners association. The Association was incorporated on June 2, 1971 and is responsible for maintaining and preserving the common property within the Jonathan New Town development.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Pervasiveness of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Fund Accounting

The Association's governing documents provide certain guidelines regarding its financial activities. Therefore, the Association maintains its accounts using fund accounting. Financial resources are classified for accounting and reporting purposes in the following funds:

Operating Fund - This fund is used to account for the financial resources available for the general operations of the Association.

Replacement Fund - This fund is used to accumulate financial resources designated for future major repairs and replacements.

Interest earned

The Board's policy is for interest to remain in the fund in which it is earned.

Member Assessments

Association members are subject to either annual or monthly assessments to provide funds for the Association's operating expenses, future capital acquisitions, and major repairs and replacements. Any excess assessments at year-end are retained by the Association for use in future years.

Date of Management's Review

In preparing the financial statements, the Association has evaluated events and transactions for potential recognition or disclosure through February 12, 2013, the date that the financial statements were available to be issued.

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2012

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES continued

Cash

The Association maintains cash in checking and money market savings accounts. Separate cash bank accounts are maintained for each fund. The Association considers all highly liquid investments with an original maturity of three months or less as cash.

Assessments Receivable

Assessments receivable at the balance sheet date totals \$347,630 and represents amounts due from unit owners. These past due balances include, but are not limited to, amounts for monthly assessments, late fees, legal collection fees and other various charges. Owner bankruptcy, unit foreclosure, conciliation court action and/or probate have contributed to the high delinquency amount.

As a result, the Board has established an allowance for doubtful accounts in the amount of \$75,000 that is netted against assessments receivable as shown on the Balance Sheet. The Association's policy is to charge a late fee, retain legal counsel and place liens on the property of homeowners whose assessments are delinquent. This may involve foreclosure on the property after other attempts of collection have failed.

Property and Equipment

The Association's policy is to capitalize all property and equipment to which it has title or other evidence of ownership with the exception of real property directly associated with the units.

Examples of capitalized property and equipment consists of common personal property and common real property to which it has title and that it can dispose of for cash while retaining the proceeds or that is used to generate significant cash flows from members on the basis of usage or from nonmembers.

Examples of property not capitalized consist of sidewalks, access roads, and greenbelts. Property and equipment acquired by the Association are recorded at cost and property contributed to the Association by the developer is recorded at estimated fair value at the date of contribution.

Depreciation expense for the year ended December 31, 2012 totaled \$1,363.

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2012

NOTE 3 - INCOME TAXES

The Association is an exempt organization under Section 501(c)(4) of the Internal Revenue Code. Under that code the Association pays income taxes only on income generated from unrelated business activities. During the year, the Association did not have income from such activities. For the year ended December 31, 2012, the Association filed form 990.

The Association's tax returns for the past three years remain open for examination by taxing authorities.

NOTE 4 - FUTURE MAJOR REPAIRS AND REPLACEMENTS

The Association's governing documents contain provisions to accumulate funds for future major repairs and replacements. Accumulated funds, which aggregate \$88,547 at December 31, 2012, are generally not available for operating purposes.

In 2009, the Board updated the study, which estimates the remaining useful lives for all of the components of common property and current estimates of costs of major repairs and replacements that may be required in the future. Estimates were determined based on industry information available to the Management Company, prior experience and knowledge of the property.

The Association is funding for such major repairs and replacements over the estimated useful lives of the components based on the study's estimates of current replacement costs, considering amounts previously accumulated in the replacement fund. Actual expenditures, however, may vary from the estimated amounts and the variations may be material. Therefore, amounts accumulated in the replacement fund may or may not be adequate to meet future needs. If additional funds are needed, however, the Association has the right to pass special assessments or delay replacement or maintenance until funds are available. Special assessments require assent of two-thirds of the vote of each class of members. The effect on future assessments has not been determined at this time.

SUPPLEMENTARY INFORMATION

SUPPLEMENTARY INFORMATION ON FUTURE MAJOR REPAIRS AND REPLACEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2012

In 2009, the Board updated the study, which estimates the remaining useful lives for all of the components of common property and current estimates of costs of major repairs and replacements that may be required in the future. Estimates were determined based on industry information available to the management company, prior experience and knowledge of the property.

Estimated current replacement costs and estimated remaining useful lives have not been revised since the date of the study and do not take into account the effects of any expenditures or differences in the estimates.

The total replacement fund balance at December 31, 2012 is \$88,547. The board has not allocated the replacement fund balance to each component.

The following information is based on the study and presents significant information about the components of common property.

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