



# **Master Community Association, Inc.**

**Name Change Initiative**

**Agreed Upon Procedures Report**

## **Independent Accountant's Report on Applying Agreed-Upon Procedures**

To the Members, Management, and Board of Directors of Master Community Association, Inc. (the "MCA"):

We have performed the procedures summarized below, which were agreed to by legal representatives of the MCA and Rename St\*pleton for All ("RSFA"). Our work on this matter was performed solely to assist you by counting the ballots for the MCA's Name Change Initiative. This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of those parties specified in this report. Consequently, we make no representations regarding the sufficiency of the procedures summarized below (as more fully detailed in Revised Agreed-Upon Supplemental Procedures dated August 12, 2019) either for the purpose for which this report has been requested or for any other purpose.


1. Receive and secure ballots and related material
2. Identify all "provisional," undeliverable, and late ballots
3. Log-in sealed ballots
4. Apply ballot verification procedures
5. Apply ballot counting procedures
6. Review invalid or questionable ballots with attorneys
7. Report on results

Results are summarized on the following pages:

Ballot Count Summary - Questions 1 and 2 (Districts 1-10)	page 3
Ballot Count Summary - Questions 1 and 2 (Districts 11-12)	page 4
Ballot Count Summary - Question 3 (All members)	page 5

Master Community Association, Inc.  
Agreed upon procedures report  
Page two

We were not engaged to and did not conduct an examination of the completeness or accuracy of the listing of eligible voters, the objective of which would be the expression of an opinion on that listing. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you. This report is intended solely for the information and use of the MCA's board of directors, management, and members. This report is not intended to be and should not be used by anyone other than these specified parties.



James Moore & Associates, PC  
Aurora, Colorado  
August 19, 2019



**Master Community Association, Inc.**  
**Name Change Initiative**  
**Ballot Count Summary**  
**Questions 1 and 2**  
(Districts 1 - 10)

District				Question 1 - Name Change						Question 2 - Special Assessment					
	Total Eligible	Total Eligible Votes Received	10% Quorum Required	Recommend Removed		Recommend Retained		Total Votes To be Cast by Delegate		Should Enact Special Assessment		Should NOT Enact Special Assessment		Total Votes To be Cast by Delegate	
	Votes			Vote Count	%	Vote Count	%	For	Against	Vote Count	%	Vote Count	%	For	Against
1	823	317	83	102	32.9%	208	67.1%	271	552	67	21.5%	244	78.5%	177	646
2	1,118	401	112	171	43.3%	224	56.7%	484	634	99	25.1%	295	74.9%	281	837
3	1,078	374	108	125	34.2%	240	65.8%	369	709	80	21.9%	286	78.1%	236	842
4	1,291	477	130	165	36.2%	291	63.8%	467	824	91	19.9%	367	80.1%	257	1,034
5	1,164	480	117	160	34.4%	305	65.6%	401	763	83	17.8%	382	82.2%	208	956
6	1,137	537	114	187	35.2%	344	64.8%	400	737	105	19.8%	426	80.2%	225	912
7	1,435	16	144	5	33.3%	10	66.7%	*	*	3	20.0%	12	80.0%	*	*
8	852	335	86	93	28.6%	232	71.4%	244	608	59	18.3%	263	81.7%	156	696
9	1,010	381	101	113	30.2%	261	69.8%	305	705	77	20.6%	297	79.4%	208	802
10	642	272	65	95	36.3%	167	63.7%	233	409	64	24.5%	197	75.5%	157	485
Totals	10,550	3590	1060	1,216	34.8%	2,282	65.2%			728	20.8%	2,769	79.2%		

\* No quorum attained. 1,435 votes to be cast at delegate discretion.

Note Total vote count may not agree to total eligible ballots received due to a member not voting on a particular question.

**Master Community Association, Inc.**  
**Name Change Initiative**  
**Ballot Count Summary**  
**Questions 1 and 2**  
(Districts 11-12)

District	Total Eligible Votes			Question 1 - Name Change						Question 2 - Special Assessment					
	Total Eligible Votes	10% Quorum	10% Quorum	Legally Removed		Retained		No Elected Delegate in Districts 11 and 12		Should Enact Special Assessment		Should NOT Enact Special Assessment		No Elected Delegate in Districts 11 and 12	
				Vote Count		Vote Count		For		Vote Count		Vote Count		For	
				Count	%	Count	%	Count	Count	Count	%	Count	%	Count	Count
11	13	1	2	1	100%	0	0%	*	*	1	100%	0	0%	*	*
12	93	0	10	0	0%	0	0%	*	*	0	0%	0	0%	*	*
Totals	106	1	12	1	100%	0	0%			1	100%	0	0%		

\* No quorum attained.

**Master Community Association, Inc.**  
**Name Change Initiative**  
**Ballot Count Summary**  
**Question 3**

			Question 3 - Amend Community Declarations					
	Total Eligible Votes	Total Eligible Ballots Received	51% Minimum Approval of ALL owners (Voting & Non-Voting) Required	In Favor of Amending Declarations		Against Amending Declarations		Total Votes To be Cast
				<u>Vote Count</u>	<u>% of Eligible Votes</u>	<u>Vote Count</u>	<u>% of Eligible Votes</u>	For                  Against
Totals	10,656	3,592	5,436	1,850	54.4%	1,548	45.6%	*                  *

\* No quorum attained.