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Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung benefit trust or private foundation)

2012

Open to Public Inspection

Department of the Treasury Internal Revenue Service

The organization may have to use a copy of this return to satisfy state reporting requirements

A For the 2012 calendar year, or tax year beginning, 2012, and ending

B Check if applicable: Address change, Name change, Initial return, Terminated, Amended return, Application pending. C DOLLAR POINT ASSOCIATION, INC. P.O. BOX 1490, TAHOE CITY, CA 96145. D Employer Identification Number 23-7241299. E Telephone number 530-583-2713. G Gross receipts \$ 609,664. F Name and address of principal officer ANDY SCHAEFER, SAME AS C ABOVE. H(a) Is this a group return for affiliates? Yes No. H(b) Are all affiliates included? Yes No. H(c) Group exemption number. K Form of organization Corporation, Trust, Association, Other. L Year of Formation 1967. M State of legal domicile CA.

Part I Summary

Table with 22 rows and 3 columns: Description, Prior Year, Current Year. Rows include: 1 Briefly describe the organization's mission or most significant activities PLEASURE AND RECREATION. 2 Check this box if the organization discontinued its operations or disposed of more than 25% of its net assets. 3-6 Number of voting members, independent voting members, total number of individuals employed, total number of volunteers. 7a Total unrelated business revenue from Part VIII, column (C), line 12. 7b Net unrelated business taxable income from Form 990-T, line 34. 8-12 Revenue: Contributions and grants, Program service revenue, Investment income, Other revenue, Total revenue. 13-19 Expenses: Grants and similar amounts paid, Benefits paid to or for members, Salaries, other compensation, employee benefits, Professional fundraising fees, Total fundraising expenses, Other expenses, Total expenses. 20-22 Net Assets or Fund Balances: Total assets, Total liabilities, Net assets or fund balances. Includes a 'RECEIVED' stamp from OGDEN, UT dated JUL 2 2013.

Part II Signature Block

Under penalties of perjury I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Signature of officer: Andrew Schaefer, Date: July 18, 2013. Type or print name and title: Andrew Schaefer, President.

Print/Type preparer's name: MICHAEL R. GRIESMER, Preparer's signature: M. Griesmer, Date: 5-21-13, Check self-employed: No, PTIN: P00006468. Firm's name: MCCLINTOCK ACCOUNTANCY CORP., Firm's address: P.O. BOX 2468, TRUCKEE, CA 96160-2468, Firm's EIN: 94-2617724, Phone no: (530) 587-9221.

May the IRS discuss this return with the preparer shown above? (see instructions) Yes No

SCANNED AUG 08 2013

Handwritten mark resembling the number 22.

Part III Statement of Program Service Accomplishments

Check if Schedule O contains a response to any question in this Part III

1 Briefly describe the organization's mission

PLEASURE AND RECREATION

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? Yes No

If 'Yes,' describe these new services on Schedule O

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? Yes No

If 'Yes,' describe these changes on Schedule O

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses Section 501(c)(3) and 501(c)(4) organizations and section 4947(a)(1) trusts are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported

4a (Code _____) (Expenses \$ _____ including grants of \$ _____) (Revenue \$ _____)

PROVIDE FOR THE MAINTENANCE AND MANAGEMENT OF ITS RECREATIONAL FACILITIES AND GROUNDS FOR ITS MEMBERSHIP.

4b (Code _____) (Expenses \$ _____ including grants of \$ _____) (Revenue \$ _____)

4c (Code _____) (Expenses \$ _____ including grants of \$ _____) (Revenue \$ _____)

4d Other program services (Describe in Schedule O)

(Expenses \$ _____ including grants of \$ _____) (Revenue \$ _____)

4e Total program service expenses ▶

Part IV Checklist of Required Schedules

	Yes	No
1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If 'Yes,' complete Schedule A		X
2 Is the organization required to complete Schedule B, Schedule of Contributors (see instructions)?		X
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If 'Yes,' complete Schedule C, Part I		X
4 Section 501(c)(3) organizations Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? If 'Yes,' complete Schedule C, Part II		
5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? If 'Yes,' complete Schedule C, Part III		X
6 Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? If 'Yes,' complete Schedule D, Part I		X
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas or historic structures? If 'Yes,' complete Schedule D, Part II		X
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? If 'Yes,' complete Schedule D, Part III		X
9 Did the organization report an amount in Part X, line 21, for escrow or custodial account liability, serve as a custodian for amounts not listed in Part X, or provide credit counseling, debt management credit repair, or debt negotiation services? If 'Yes,' complete Schedule D, Part IV		X
10 Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi-endowments? If 'Yes,' complete Schedule D, Part V		X
11 If the organization's answer to any of the following questions is 'Yes', then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable		
a Did the organization report an amount for land, buildings and equipment in Part X, line 10? If 'Yes,' complete Schedule D, Part VI	X	
b Did the organization report an amount for investments – other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? If 'Yes,' complete Schedule D, Part VII		X
c Did the organization report an amount for investments – program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? If 'Yes,' complete Schedule D, Part VIII		X
d Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? If 'Yes,' complete Schedule D, Part IX		X
e Did the organization report an amount for other liabilities in Part X, line 25? If 'Yes,' complete Schedule D, Part X	X	
f Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? If 'Yes,' complete Schedule D, Part X		X
12a Did the organization obtain separate, independent audited financial statements for the tax year? If 'Yes,' complete Schedule D, Parts XI, and XII		X
b Was the organization included in consolidated, independent audited financial statements for the tax year? If 'Yes,' and if the organization answered 'No' to line 12a, then completing Schedule D, Parts XI and XII is optional		X
13 Is the organization a school described in section 170(b)(1)(A)(ii)? If 'Yes,' complete Schedule E		X
14a Did the organization maintain an office, employees, or agents outside of the United States?		X
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? If 'Yes,' complete Schedule F, Parts I and IV		X
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or assistance to any organization or entity located outside the United States? If 'Yes,' complete Schedule F, Parts II and IV		X
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or assistance to individuals located outside the United States? If 'Yes,' complete Schedule F, Parts III and IV		X
17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? If 'Yes,' complete Schedule G, Part I (see instructions)		X
18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? If 'Yes,' complete Schedule G, Part II		X
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If 'Yes,' complete Schedule G, Part III		X
20 a Did the organization operate one or more hospital facilities? If 'Yes,' complete Schedule H		X
b If 'Yes' to line 20a, did the organization attach a copy of its audited financial statements to this return?		

Part IV Checklist of Required Schedules (continued)

	Yes	No
21 Did the organization report more than \$5,000 of grants and other assistance to governments and organizations in the United States on Part IX, column (A), line 1? <i>If 'Yes,' complete Schedule I, Parts I and II</i>		X
22 Did the organization report more than \$5,000 of grants and other assistance to individuals in the United States on Part IX, column (A), line 2? <i>If 'Yes,' complete Schedule I, Parts I and III</i>		X
23 Did the organization answer 'Yes' to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? <i>If 'Yes,' complete Schedule J</i>		X
24a Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, and that was issued after December 31, 2002? <i>If 'Yes,' answer lines 24b through 24d and complete Schedule K. If 'No,' go to line 25</i>		X
b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		
c Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?		
d Did the organization act as an 'on behalf of' issuer for bonds outstanding at any time during the year?		
25a Section 501(c)(3) and 501(c)(4) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If 'Yes,' complete Schedule L, Part I</i>		
b Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? <i>If 'Yes,' complete Schedule L, Part I</i>		
26 Was a loan to or by a current or former officer, director, trustee, key employee, highest compensated employee, or disqualified person outstanding as of the end of the organization's tax year? <i>If 'Yes,' complete Schedule L, Part II</i>		X
27 Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? <i>If 'Yes,' complete Schedule L, Part III</i>		X
28 Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions)		
a A current or former officer, director, trustee, or key employee? <i>If 'Yes,' complete Schedule L, Part IV</i>		X
b A family member of a current or former officer, director, trustee, or key employee? <i>If 'Yes,' complete Schedule L, Part IV</i>		X
c An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? <i>If 'Yes,' complete Schedule L, Part IV</i>		X
29 Did the organization receive more than \$25,000 in non-cash contributions? <i>If 'Yes,' complete Schedule M</i>		X
30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If 'Yes,' complete Schedule M</i>		X
31 Did the organization liquidate, terminate, or dissolve and cease operations? <i>If 'Yes,' complete Schedule N, Part I</i>		X
32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If 'Yes,' complete Schedule N, Part II</i>		X
33 Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If 'Yes,' complete Schedule R, Part I</i>		X
34 Was the organization related to any tax-exempt or taxable entity? <i>If 'Yes,' complete Schedule R, Parts II, III, IV, and V, line 1</i>		X
35a Did the organization have a controlled entity within the meaning of section 512(b)(13)?		X
b If 'Yes' to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? <i>If 'Yes,' complete Schedule R, Part V, line 2</i>		
36 Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? <i>If 'Yes,' complete Schedule R, Part V, line 2</i>		
37 Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <i>If 'Yes,' complete Schedule R, Part VI</i>		X
38 Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? Note. All Form 990 filers are required to complete Schedule O		X

BAA

Form 990 (2012)

Part V Statements Regarding Other IRS Filings and Tax Compliance

Check if Schedule O contains a response to any question in this Part V

		Yes	No
1 a	Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable. 1 a 15		
b	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable. 1 b 0		
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners? 1 c		X
2 a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return. 2 a 21		
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions). 2 b		X
3 a	Did the organization have unrelated business gross income of \$1,000 or more during the year? 3 a	X	
b	If 'Yes' has it filed a Form 990-T for this year? If 'No,' provide an explanation in Schedule O. 3 b	X	
4 a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)? 4 a		X
b	If 'Yes,' enter the name of the foreign country: See instructions for filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts. 4 b		
5 a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year? 5 a		X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction? 5 b		X
c	If 'Yes,' to line 5a or 5b, did the organization file Form 8886-T? 5 c		
6 a	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions? 6 a	X	
b	If 'Yes,' did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible? 6 b		X
7	Organizations that may receive deductible contributions under section 170(c).		
a	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor? 7 a		
b	If 'Yes,' did the organization notify the donor of the value of the goods or services provided? 7 b		
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282? 7 c		
d	If 'Yes,' indicate the number of Forms 8282 filed during the year. 7 d		
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? 7 e		
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? 7 f		
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required? 7 g		
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C? 7 h		
8	Sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations. Did the supporting organization, or a donor advised fund maintained by a sponsoring organization, have excess business holdings at any time during the year? 8		
9	Sponsoring organizations maintaining donor advised funds.		
a	Did the organization make any taxable distributions under section 4966? 9 a		
b	Did the organization make a distribution to a donor, donor advisor, or related person? 9 b		
10	Section 501(c)(7) organizations. Enter		
a	Initiation fees and capital contributions included on Part VIII, line 12. 10 a 50,000.		
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities. 10 b 0.		
11	Section 501(c)(12) organizations. Enter		
a	Gross income from members or shareholders. 11 a		
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them). 11 b		
12 a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041? 12 a		
b	If 'Yes,' enter the amount of tax-exempt interest received or accrued during the year. 12 b		
13	Section 501(c)(29) qualified nonprofit health insurance issuers.		
a	Is the organization licensed to issue qualified health plans in more than one state? Note. See the instructions for additional information the organization must report on Schedule O. 13 a		
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans. 13 b		
c	Enter the amount of reserves on hand. 13 c		
14 a	Did the organization receive any payments for indoor tanning services during the tax year? 14 a		X
b	If 'Yes,' has it filed a Form 720 to report these payments? If 'No,' provide an explanation in Schedule O. 14 b		

Part VI Governance, Management and Disclosure For each 'Yes' response to lines 2 through 7b below, and for a 'No' response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes in Schedule O. See instructions.

Check if Schedule O contains a response to any question in this Part VI

Section A. Governing Body and Management

		Yes	No
1 a	Enter the number of voting members of the governing body at the end of the tax year. If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain in Schedule O		
1 b	Enter the number of voting members included in line 1a, above, who are independent		
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee or key employee?		X
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors or trustees, or key employees to a management company or other person?		X
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?		X
5	Did the organization become aware during the year of a significant diversion of the organization's assets?		X
6	Did the organization have members or stockholders? SEE SCHEDULE O	X	
7 a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body? SEE SCHEDULE O	X	
7 b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or other persons other than the governing body?		X
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
8 a	The governing body?	X	
8 b	Each committee with authority to act on behalf of the governing body?		X
9	Is there any officer, director or trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If 'Yes,' provide the names and addresses in Schedule O		X

Section B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.)

		Yes	No
10 a	Did the organization have local chapters, branches, or affiliates?		X
10 b	If 'Yes,' did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?		
11 a	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?		X
11 b	Describe in Schedule O the process, if any, used by the organization to review this Form 990 SEE SCHEDULE O		
12 a	Did the organization have a written conflict of interest policy? If 'No,' go to line 13		X
12 b	Were officers, directors or trustees, and key employees required to disclose annually interests that could give rise to conflicts?		
12 c	Did the organization regularly and consistently monitor and enforce compliance with the policy? If 'Yes,' describe in Schedule O how this is done		
13	Did the organization have a written whistleblower policy?		X
14	Did the organization have a written document retention and destruction policy?		X
15	Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?		
15 a	The organization's CEO, Executive Director, or top management official		X
15 b	Other officers of key employees of the organization		X
	If 'Yes' to line 15a or 15b, describe the process in Schedule O (See instructions)		
16 a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?		X
16 b	If 'Yes,' did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and taken steps to safeguard the organization's exempt status with respect to such arrangements?		

Section C. Disclosure

- 17** List the states with which a copy of this Form 990 is required to be filed ► NONE
- 18** Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (501(c)(3)s only) available for public inspection. Indicate how you make these available. Check all that apply.
 Own website Another's website Upon request Other (explain in Schedule O)
- 19** Describe in Schedule O whether (and if so, how) the organization makes its governing documents, conflict of interest policy, and financial statements available to the public during the tax year. SEE SCHEDULE O
- 20** State the name, physical address, and telephone number of the person who possesses the books and records of the organization
 ► MCCLINTOCK ACCOUNTANCY P.O. BOX 6179, TAHOE CITY, CA 96145 530-583-6994

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

Check if Schedule O contains a response to any question in this Part VII

Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

1 a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See instructions for definition of 'key employee.'
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

List persons in the following order: individual trustees or directors; institutional trustees; officers; key employees; highest compensated employees; and former such persons.

Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) MITCH PACKARD DIRECTOR	0 0	X						0.	0.	0.
(2) CAROL WILMAR DIRECTOR	0 0	X						0.	0.	0.
(3) ANDY SCHAEFER PRESIDENT	0 0			X				0.	0.	0.
(4) STEVE SNOW TREASURER	0 0			X				0.	0.	0.
(5) DOUG GREENWOOD SECRETARY	0 0			X				0.	0.	0.
(6) LYNN THOMPSON VICE PRESIDENT	0 0			X				0.	0.	0.
(7) -----										
(8) -----										
(9) -----										
(10) -----										
(11) -----										
(12) -----										
(13) -----										
(14) -----										

Part VII Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees (cont)

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(15) -----										
(16) -----										
(17) -----										
(18) -----										
(19) -----										
(20) -----										
(21) -----										
(22) -----										
(23) -----										
(24) -----										
(25) -----										
1 b Sub-total							0.	0.	0.	
c Total from continuation sheets to Part VII, Section A							0.	0.	0.	
d Total (add lines 1b and 1c)							0.	0.	0.	

2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization **0**

	Yes	No
3 Did the organization list any former officer, director or trustee, key employee, or highest compensated employee on line 1a? <i>If 'Yes,' complete Schedule J for such individual</i>		X
4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? <i>If 'Yes' complete Schedule J for such individual</i>		X
5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? <i>If 'Yes,' complete Schedule J for such person</i>		X

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization Report compensation for the calendar year ending with or within the organization's tax year

(A) Name and business address	(B) Description of services	(C) Compensation

2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 in compensation from the organization **0**

Part VIII Statement of Revenue

Check if Schedule O contains a response to any question in this Part VIII

		(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512, 513, or 514	
CONTRIBUTIONS, GIFTS, GRANTS AND OTHER SIMILAR AMOUNTS	1 a Federated campaigns					
	1 b Membership dues					
	1 c Fundraising events					
	1 d Related organizations					
	1 e Government grants (contributions)					
	1 f All other contributions, gifts, grants, and similar amounts not included above					
	g Noncash contributions included in lns 1a-1f \$					
h Total. Add lines 1a-1f						
PROGRAM SERVICE REVENUE	2 a <u>MEMBERSHIP DUES & ASSESSMENTS</u>	557,887.	557,887.			
	b -----					
	c -----					
	d -----					
	e -----					
	f All other program service revenue					
	g Total. Add lines 2a-2f	557,887.				
OTHER REVENUE	3 Investment income (including dividends, interest and other similar amounts)	1,080.		1,080.		
	4 Income from investment of tax-exempt bond proceeds					
	5 Royalties					
	6 a Gross rents	(i) Real				
		(ii) Personal				
	b Less rental expenses					
	c Rental income or (loss)					
	d Net rental income or (loss)					
	7 a Gross amount from sales of assets other than inventory	(i) Securities				
		(ii) Other				
	b Less cost or other basis and sales expenses					
	c Gain or (loss)					
	d Net gain or (loss)					
	8 a Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c) See Part IV, line 18	a				
	b Less direct expenses	b				
c Net income or (loss) from fundraising events						
9 a Gross income from gaming activities See Part IV, line 19	a					
	b Less direct expenses	b				
c Net income or (loss) from gaming activities						
10 a Gross sales of inventory, less returns and allowances	a	280.				
	b Less cost of goods sold	b	489.			
	c Net income or (loss) from sales of inventory		-209.	-209.		
Miscellaneous Revenue		Business Code				
11 a <u>TRANSFER FEES</u>		50,000.	50,000.			
b <u>MISCELLANEOUS</u>		417.	417.			
c -----						
d All other revenue						
e Total. Add lines 11a-11d		50,417.				
12 Total revenue. See instructions		609,175.	608,095.	1,080.	0.	

Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A)

Check if Schedule O contains a response to any question in this Part IX

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to governments and organizations in the United States See Part IV, line 21				
2 Grants and other assistance to individuals in the United States See Part IV, line 22				
3 Grants and other assistance to governments, organizations, and individuals outside the United States See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	0.			
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)	0.			
7 Other salaries and wages	85,070.			
8 Pension plan accruals and contributions (include section 401(k) and section 403(b) employer contributions)				
9 Other employee benefits				
10 Payroll taxes	10,012.			
11 Fees for services (non-employees)				
a Management	38,178.			
b Legal				
c Accounting				
d Lobbying				
e Professional fundraising services See Part IV, line 17				
f Investment management fees				
g Other (If line 11g amt exceeds 10% of line 25, column (A) amt, list line 11g expenses on Sch O)				
12 Advertising and promotion				
13 Office expenses				
14 Information technology				
15 Royalties				
16 Occupancy				
17 Travel				
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings				
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	68,282.			
23 Insurance	25,692.			
24 Other expenses Itemize expenses not covered above (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O)				
a MAINTENANCE	121,231.			
b ADMINISTRATION	50,867.			
c UTILITIES	37,980.			
d POOL REPLACEMENT	21,046.			
e All other expenses	28,836.			
25 Total functional expenses Add lines 1 through 24e	487,194.			
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720)				

Part X Balance Sheet

Check if Schedule O contains a response to any question in this Part X

		(A) Beginning of year		(B) End of year	
ASSETS	1	Cash – non-interest-bearing	234,188.	1	351,766.
	2	Savings and temporary cash investments	335,108.	2	404,292.
	3	Pledges and grants receivable, net		3	
	4	Accounts receivable, net		4	
	5	Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees Complete Part II of Schedule L		5	
	6	Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instructions) Complete Part II of Schedule L		6	
	7	Notes and loans receivable, net		7	
	8	Inventories for sale or use	460.	8	1,353.
	9	Prepaid expenses and deferred charges	6,288.	9	5,738.
	10a	Land, buildings, and equipment cost or other basis Complete Part VI of Schedule D	10a 1,938,738.		
	b	Less accumulated depreciation	10b 1,170,934.	10c 817,400.	767,804.
	11	Investments – publicly traded securities		11	
	12	Investments – other securities See Part IV, line 11		12	
	13	Investments – program-related See Part IV, line 11		13	
	14	Intangible assets		14	
	15	Other assets See Part IV, line 11	940.	15	940.
16	Total assets. Add lines 1 through 15 (must equal line 34)	1,394,384.	16	1,531,893.	
LIABILITIES	17	Accounts payable and accrued expenses	4,295.	17	1,169.
	18	Grants payable		18	
	19	Deferred revenue		19	
	20	Tax-exempt bond liabilities		20	
	21	Escrow or custodial account liability Complete Part IV of Schedule D		21	
	22	Loans and other payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons Complete Part II of Schedule L		22	
	23	Secured mortgages and notes payable to unrelated third parties		23	
	24	Unsecured notes and loans payable to unrelated third parties		24	
	25	Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24) Complete Part X of Schedule D	40.	25	8.
	26	Total liabilities. Add lines 17 through 25	4,335.	26	1,177.
NET ASSETS OR FUND BALANCES	Organizations that follow SFAS 117 (ASC 958), check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.				
	27	Unrestricted net assets	1,057,109.	27	1,128,214.
	28	Temporarily restricted net assets	332,940.	28	402,502.
	29	Permanently restricted net assets		29	
	Organizations that do not follow SFAS 117 (ASC 958), check here <input type="checkbox"/> and complete lines 30 through 34.				
	30	Capital stock or trust principal, or current funds		30	
	31	Paid-in or capital surplus, or land, building, or equipment fund		31	
	32	Retained earnings, endowment, accumulated income, or other funds		32	
	33	Total net assets or fund balances	1,390,049.	33	1,530,716.
	34	Total liabilities and net assets/fund balances	1,394,384.	34	1,531,893.

BAA

Part XI Reconciliation of Net Assets

Check if Schedule O contains a response to any question in this Part XI

1	Total revenue (must equal Part VIII, column (A), line 12)	1	609,175.
2	Total expenses (must equal Part IX, column (A), line 25)	2	487,194.
3	Revenue less expenses Subtract line 2 from line 1	3	121,981.
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	1,390,049.
5	Net unrealized gains (losses) on investments	5	
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain in Schedule O) SEE SCHEDULE O	9	18,686.
10	Net assets or fund balances at end of year Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	1,530,716.

Part XII Financial Statements and Reporting

Check if Schedule O contains a response to any question in this Part XII

		Yes	No
1	Accounting method used to prepare the Form 990 <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other _____ If the organization changed its method of accounting from a prior year or checked 'Other,' explain in Schedule O		
2 a	Were the organization's financial statements compiled or reviewed by an independent accountant? If 'Yes,' check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both <input checked="" type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	X	
2 b	Were the organization's financial statements audited by an independent accountant? If 'Yes,' check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		X
2 c	If 'Yes' to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O	X	
3 a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?		X
3 b	If 'Yes,' did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits		

BAA

**SCHEDULE D
(Form 990)**

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

▶ **Complete if the organization answered 'Yes,' to Form 990, Part IV, lines 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.**
▶ **Attach to Form 990. ▶ See separate instructions.**

OMB No 1545 0047

2012

Open to Public Inspection

Name of the organization

Employer identification number

DOLLAR POINT ASSOCIATION, INC.

23-7241299

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts. Complete if the organization answered 'Yes' to Form 990, Part IV, line 6.

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year		
2 Aggregate contributions to (during year)		
3 Aggregate grants from (during year)		
4 Aggregate value at end of year		
5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control?		<input type="checkbox"/> Yes <input type="checkbox"/> No
6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit?		<input type="checkbox"/> Yes <input type="checkbox"/> No

Part II Conservation Easements. Complete if the organization answered 'Yes' to Form 990, Part IV, line 7

1 Purpose(s) of conservation easements held by the organization (check all that apply)

<input type="checkbox"/> Preservation of land for public use (e.g., recreation or education)	<input type="checkbox"/> Preservation of an historically important land area
<input type="checkbox"/> Protection of natural habitat	<input type="checkbox"/> Preservation of a certified historic structure
<input type="checkbox"/> Preservation of open space	

2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year

	Held at the End of the Tax Year
a Total number of conservation easements	2 a
b Total acreage restricted by conservation easements	2 b
c Number of conservation easements on a certified historic structure included in (a)	2 c
d Number of conservation easements included in (c) acquired after 8/17/06, and not on a historic structure listed in the National Register	2 d

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year ▶ _____

4 Number of states where property subject to conservation easement is located ▶ _____

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? Yes No

6 Staff and volunteer hours devoted to monitoring, inspecting, and enforcing conservation easements during the year ▶ _____

7 Amount of expenses incurred in monitoring, inspecting, and enforcing conservation easements during the year ▶ \$ _____

8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)? Yes No

9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement, and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets. Complete if the organization answered 'Yes' to Form 990, Part IV, line 8.

1 a If the organization elected, as permitted under SFAS 116 (ASC 958), not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide, in Part XIII, the text of the footnote to its financial statements that describes these items

b If the organization elected, as permitted under SFAS 116 (ASC 958), to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items

(i) Revenues included in Form 990, Part VIII, line 1	▶ \$ _____
(ii) Assets included in Form 990, Part X	▶ \$ _____

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 (ASC 958) relating to these items

a Revenues included in Form 990, Part VIII, line 1	▶ \$ _____
b Assets included in Form 990, Part X	▶ \$ _____

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets (continued)

3 Using the organization's acquisition, accession, and other records, check any of the following that are a significant use of its collection items (check all that apply)

- a Public exhibition
- b Scholarly research
- c Preservation for future generations
- d Loan or exchange programs
- e Other _____

4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII

5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? Yes No

Part IV Escrow and Custodial Arrangements. Complete if the organization answered 'Yes' to Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

1 a Is the organization an agent, trustee, custodian, or other intermediary for contributions or other assets not included on Form 990, Part X? Yes No

b If 'Yes,' explain the arrangement in Part XIII and complete the following table

- c Beginning balance
- d Additions during the year
- e Distributions during the year
- f Ending balance

	Amount
1 c	
1 d	
1 e	
1 f	

2 a Did the organization include an amount on Form 990, Part X, line 21? Yes No

b If 'Yes,' explain the arrangement in Part XIII. Check here if the explanation has been provided in Part XIII

Part V Endowment Funds. Complete if the organization answered 'Yes' to Form 990, Part IV, line 10.

	(a) Current	(b) Prior year	(c) Two years	(d) Three years	(e) Four years
1 a Beginning of year balance					
b Contributions					
c Net investment earnings, gains, and losses					
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance					

2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as

- a Board designated or quasi-endowment ▶ _____ %
 - b Permanent endowment ▶ _____ %
 - c Temporarily restricted endowment ▶ _____ %
- The percentages in lines 2a, 2b, and 2c should equal 100%

3 a Are there endowment funds not in the possession of the organization that are held and administered for the organization by

- (i) unrelated organizations
- (ii) related organizations

	Yes	No
3a(i)		
3a(ii)		
3b		

b If 'Yes' to 3a(ii), are the related organizations listed as required on Schedule R?

4 Describe in Part XIII the intended uses of the organization's endowment funds

Part VI Land, Buildings, and Equipment. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1 a Land		135,000.		135,000.
b Buildings				
c Leasehold improvements				
d Equipment		1,803,738.	1,170,934.	632,804.
e Other				
Total. Add lines 1a through 1e (Column (d) must equal Form 990, Part X, column (B), line 10(c))				767,804.

Part VII Investments – Other Securities. See Form 990, Part X, line 12. N/A

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely-held equity interests		
(3) Other		
(A) -----		
(B) -----		
(C) -----		
(D) -----		
(E) -----		
(F) -----		
(G) -----		
(H) -----		
(I) -----		
Total (Column (b) must equal Form 990, Part X, column (B) line 12)		

Part VIII Investments – Program Related. See Form 990, Part X, line 13. N/A

(a) Description of investment type	(b) Book value	(c) Method of valuation Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
(10)		
Total (Column (b) must equal Form 990, Part X, column (B) line 13)		

Part IX Other Assets. See Form 990, Part X, line 15. N/A

(a) Description	(b) Book value
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
(10)	
Total. (Column (b) must equal Form 990, Part X, column (B), line 15)	

Part X Other Liabilities. See Form 990, Part X, line 25.

(a) Description of liability	(b) Book value
(1) Federal income taxes	
(2) DUES PAID IN ADVANCE	8.
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
(10)	
(11)	
Total (Column (b) must equal Form 990, Part X, column (B) line 25)	8.

2. FIN 48 (ASC 740) Footnote In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FIN 48 (ASC 740) Check here if the text of the footnote has been provided in Part XIII

Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return		N/A
1	Total revenue, gains, and other support per audited financial statements	1
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12	
a	Net unrealized gains on investments	2 a
b	Donated services and use of facilities	2 b
c	Recoveries of prior year grants	2 c
d	Other (Describe in Part XIII)	2 d
e	Add lines 2a through 2d	2 e
3	Subtract line 2e from line 1	3
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1	
a	Investment expenses not included on Form 990, Part VIII, line 7b	4 a
b	Other (Describe in Part XIII)	4 b
c	Add lines 4a and 4b	4 c
5	Total revenue Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)	5

Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return		N/A
1	Total expenses and losses per audited financial statements	1
2	Amounts included on line 1 but not on Form 990, Part IX, line 25	
a	Donated services and use of facilities	2 a
b	Prior year adjustments	2 b
c	Other losses	2 c
d	Other (Describe in Part XIII)	2 d
e	Add lines 2a through 2d	2 e
3	Subtract line 2e from line 1	3
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:	
a	Investment expenses not included on Form 990, Part VIII, line 7b	4 a
b	Other (Describe in Part XIII)	4 b
c	Add lines 4a and 4b	4 c
5	Total expenses Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.)	5

Part XIII Supplemental Information

Complete this part to provide the descriptions required for Part II, lines 3, 5, and 9, Part III, lines 1a and 4, Part IV, lines 1b and 2b, Part V, line 4, Part X, line 2, Part XI, lines 2d and 4b, and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.

SCHEDULE O
(Form 990 or 990-EZ)

Supplemental Information to Form 990 or 990-EZ

OMB No 1545-0047

2012

Complete to provide information for responses to specific questions on
Form 990 or 990-EZ or to provide any additional information.

▶ Attach to Form 990 or 990-EZ.

Open to Public
Inspection

Department of the Treasury
Internal Revenue Service

Name of the organization

DOLLAR POINT ASSOCIATION, INC.

Employer identification number

23-7241299

FORM 990, PART VI, LINE 6 - EXPLANATION OF CLASSES OF MEMBERS OR SHAREHOLDER

MEMBERSHIP IN THE ASSOCIATION IS OPEN TO THE LOT OWNERS IN THE DOLLAR POINT
SUBDIVISION AND IS VOLUNTARY, BUT IS REQUIRED IN ORDER TO USE THE RECREATIONAL
AMENITIES.

FORM 990, PART VI, LINE 7A - HOW MEMBERS OR SHAREHOLDERS ELECT GOVERNING BODY

DIRECTORS ARE ELECTED BY A MAJORITY OF THE MEMBERS AT THE ANNUAL MEETING WHICH
REQUIRES A QUORUM.

FORM 990, PART VI, LINE 11B - FORM 990 REVIEW PROCESS

NO REVIEW WAS OR WILL BE CONDUCTED.

FORM 990, PART VI, LINE 19 - OTHER ORGANIZATION DOCUMENTS PUBLICLY AVAILABLE

THE ASSOCIATION'S GOVERNING DOCUMENTS, POLICIES AND FINANCIAL STATEMENTS ARE
AVAILABLE UPON REQUEST.

FORM 990, PART XI, LINE 9
OTHER CHANGES IN NET ASSETS OR FUND BALANCES

CAPITALIZED REPLACEMENT FUND EXPENSES

TOTAL \$ 18,686.
\$ 18,686.

Dollar Point HOA
 Comprehensive Depreciation Letter Size [Depreciation]
 GAAP
 For the Period January 1, 2012 to December 31, 2012

Asset ID	Selected Dates		Asset Balances				Depreciable Basis							Current & Accum Depreciation					Net Book Value	
	Placed in Service Date	Disposal Date	Beginning	Additions	Deletions	Ending	Depr. Meth./Conv.	Life Yr Mo	Book Cost	ITC Reduction Amount	Bus. Use %	Net 5178A & AFYD	Prior Reported Depreciation	Depreciable Basis	Beginning Accum Depr	Current Depr & AFYD	Net 5178A	Net Addition Deletions		Ending Accum Depr
Class Beach/Boat/Pier																				
Doll00013																				
	12 Boys																			
	7/20/1987		1,372	0	0	1,372	SL 100FM	5 0	1,372	0	100	0	1,372	0	1,372	0	0	0	1,372	0
Doll00039	Boat Field Expansion																			
	13/1/1991		6,773	0	0	6,773	SL 100FM	3 0	6,773	0	100	0	6,773	0	6,773	0	0	0	6,773	2,032
Doll00041	Beach Lot Engineering																			
	5/1/1992		3,812	0	0	3,812	None	0 0	3,812	0	100	0	0	0	0	0	0	0	0	3,812
Doll00046	Boat Field Expansion																			
	1/1/1992		10,217	0	0	10,217	SL 100FM	15 0	10,217	0	100	0	10,217	0	10,217	0	0	0	10,217	0
Doll00047	Beach Bathroom Steps																			
	3/20/1992		2,861	0	0	2,861	SL 100FM	10 0	2,861	0	100	0	2,861	0	2,861	0	0	0	2,861	0
Doll00050	New Pier Stairs																			
	4/17/1992		1,316	0	0	1,316	SL 100FM	10 0	1,316	0	100	0	1,316	0	1,316	0	0	0	1,316	0
Doll00061	Pier Landing/Railing																			
	7/2/1992		1,161	0	0	1,161	SL 100FM	10 0	1,161	0	100	0	1,161	0	1,161	0	0	0	1,161	0
Doll00056	Boat Dock																			
	6/21/1993		863	0	0	863	SL 100FM	15 0	863	0	100	0	863	0	863	0	0	0	863	0
Doll00059	Beach Lot Engineering																			
	6/15/1993		858	0	0	858	SL 100FM	15 0	858	0	100	0	858	0	858	0	0	0	858	0
Doll00060	Boat Field Expansion																			
	6/21/1993		19,019	0	0	19,019	SL 100FM	5 0	19,019	0	100	0	18,386	0	18,386	0	0	0	18,386	634
Doll00063	Beach Lot Costs																			
	1/1/1994		3,972	0	0	3,972	SL 100FM	15 0	3,972	0	100	0	3,972	0	3,972	0	0	0	3,972	0
Doll00073	Pier Upgrade																			
	1/1/1995		4,382	0	0	4,382	SL 100FM	10 0	4,382	0	100	0	4,382	0	4,382	0	0	0	4,382	0
Doll00076	Fence Rehabilitation																			
	7/1/1995		1,460	0	0	1,460	SL 100FM	15 0	1,460	0	100	0	1,460	0	1,460	0	0	0	1,460	0
Doll00077	Beach Lot Improv																			
	7/1/1995		2,106	0	0	2,106	SL 100FM	15 0	2,106	0	100	0	2,106	0	2,106	0	0	0	2,106	0
Doll00081	Beach Lot Improv																			
	7/1/1995		892	0	0	892	SL 100FM	15 0	892	0	100	0	892	0	892	0	0	0	892	0
Doll00083	Swim Boat																			
	5/23/1997		2,702	0	0	2,702	SL 100FM	10 0	2,702	0	100	0	2,702	0	2,702	0	0	0	2,702	0
Doll00089	Pier repairs																			
	6/30/1997		1,264	0	0	1,264	SL 100FM	12 0	1,264	0	100	0	1,264	0	1,264	0	0	0	1,264	0
Doll00091	Beach sand																			
	6/30/1997		2,563	0	0	2,563	SL 100FM	5 0	2,563	0	100	0	2,563	0	2,563	0	0	0	2,563	0
Doll00094	Pier major repairs																			
	6/30/1998		26,988	0	0	26,988	SL 100FM	15 0	26,988	0	100	0	24,439	26,968	24,439	1,799	0	0	26,238	750
Doll00095	Beach fence																			
	6/30/1998		632	0	0	632	SL 100FM	10 0	632	0	100	0	632	0	632	0	0	0	632	0
Doll00100	cell engineering boat project																			
	8/1/2000		2,584	0	0	2,584	SL 100FM	3 0	2,584	0	100	0	2,584	0	2,584	0	0	0	2,584	0
Doll00110	boat field expansion project																			
	6/1/2000		4,740	0	0	4,740	SL 100FM	3 0	4,740	0	100	0	4,740	0	4,740	0	0	0	4,740	0
Doll00170	renovated pier lights																			
	7/1/2000		3,997	0	0	3,997	SL 100FM	10 0	3,997	0	100	0	3,997	0	3,997	0	0	0	3,997	0
Doll00260	Boat Proof Trash Containers																			
	7/1/2002		1,740	0	0	1,740	SL 100FM	5 0	1,740	0	100	0	1,740	1,740	1,740	0	0	0	1,740	0
Doll00290	Trench Design																			
	8/1/2002		500	0	0	500	SL 100FM	5 0	500	0	100	0	500	500	500	0	0	0	500	0
Doll00370	Boat																			
	6/1/2002		3,087	0	0	3,087	SL 100FM	6 0	3,087	0	100	0	3,087	3,087	3,087	0	0	0	3,087	0
Doll00380	Blocks and Chain																			
	6/1/2002		4,912	0	0	4,912	SL 100FM	12 0	4,912	0	100	0	3,923	4,912	3,923	409	0	0	4,332	580
Doll00390	Chairs																			
	6/1/2002		2,108	0	0	2,108	SL 100FM	12 0	2,108	0	100	0	1,683	2,108	1,683	176	0	0	1,859	249
Doll00400	Boat Rack																			

Asset ID	Selected Dates		Annual Balances				Dep't	Life	Depreciable Basis					Current & Accum Depreciation					Net Book Value	
	Placed in Service Date	Disposal Date	Beginning	Additions	Deletions	Ending			Book Cost	FTC Reductions Allowed	Excess Use %	Net 5179A & APYD	Prior Reported Depreciation	Depreciable Basis	Beginning Accum Depr	Current Dep & APYD	Net Sec 179D/79A	Net Additions Depreciable		Ending Accum Depr
Class Beach/Boat/Pier																				
	7/1/2002		1,440	0	0	1,440	SL100FM	5.0	1,440	0	100	0	1,440	1,440	1,440	0	0	0	1,440	0
Dot000470	Kayak Racks	9/30/2003	2,464	0	0	2,464	SL100FM	10.0	2,464	0	100	0	2,053	2,464	2,053	246	0	0	2,300	164
Dot000460	Picnic Table	9/30/2003	682	0	0	682	SL100FM	10.0	682	0	100	0	598	682	566	68	0	0	637	45
Dot000560	Sgns	6/1/2004	874	0	0	874	SL100FM	10.0	874	0	100	0	663	874	663	87	0	0	750	124
Dot000590	Benches and Chairs	6/15/2004	5,561	0	0	5,561	SL100FM	10.0	5,561	0	100	0	4,217	5,561	4,217	556	0	0	4,773	788
Dot000600	3 Hoop Bins	10/15/2004	1,287	0	0	1,287	SL100FM	10.0	1,287	0	100	0	933	1,287	933	129	0	0	1,061	225
Dot000620	Wharf/Caul Improvements	12/1/2004	2,157	0	0	2,157	SL100FM	10.0	2,157	0	100	0	1,528	2,157	1,528	218	0	0	1,744	413
Dot000640	Benches	3/15/2004	3,629	0	0	3,629	SL100FM	10.0	3,629	0	100	0	2,943	3,629	2,943	363	0	0	3,266	423
Dot000630	Kayak Racks (2)	6/31/2005	3,609	0	0	3,609	SL100FM	5.0	3,609	0	100	0	3,609	3,609	3,609	0	0	0	3,609	0
Dot000650	Picnic Tables (4)	9/30/2005	3,564	0	0	3,564	SL100FM	20.0	3,564	0	100	0	1,129	3,564	1,129	178	0	0	1,307	2,257
Dot000680	Booster Whaler	7/31/2005	17,541	0	0	17,541	SL100FM	10.0	17,541	0	100	0	11,402	17,541	11,402	1,754	0	0	13,156	4,385
Dot000720	Per lights	7/31/2005	1,085	0	0	1,085	SL100FM	5.0	1,085	0	100	0	1,085	1,085	1,085	0	0	0	1,085	0
Dot000730	Chairs and buoy heads	7/31/2005	4,131	0	0	4,131	SL100FM	10.0	4,131	0	100	0	2,685	4,131	2,685	413	0	0	3,088	1,033
Dot000750	Stumps & Lights n Beach bathrooms	8/30/2005	1,484	0	0	1,484	SL100FM	5.0	1,484	0	100	0	1,484	1,484	1,484	0	0	0	1,484	0
Dot000800	MOORING BLOCKS 2	6/14/2005	1,815	0	0	1,815	SL100FM	10.0	1,815	0	100	0	983	1,815	983	182	0	0	1,165	650
Dot000840	UMBRELLAS	7/1/2007	795	0	0	795	SL100FM	3.0	795	0	100	0	795	795	795	0	0	0	795	0
Dot000860	KAYAK STORAGE RACK	4/28/2008	2,265	0	0	2,265	SL100FM	5.0	2,265	0	100	0	1,699	2,265	1,699	463	0	0	2,152	113
Dot000890	BOCCE BALLS	8/12/2008	259	0	0	259	SL100FM	6.0	259	0	100	0	177	259	177	52	0	0	228	30
Dot000890	WALKER BAY SUPER TENDER	5/27/2008	3,432	0	0	3,432	SL100FM	5.0	3,432	0	100	0	2,517	3,432	2,517	686	0	0	3,203	229
Dot000920	BEACH BATHROOM REMODEL	11/1/2008	36,024	0	0	36,024	SL100FM	10.0	36,024	0	100	0	11,488	36,024	11,488	3,602	0	0	15,010	21,014
Dot000960	Per/beach improvements	6/1/2009	11,881	0	0	11,881	SL100FM	10.0	11,881	0	100	0	3,089	11,881	3,089	1,188	0	0	4,257	7,624
Dot001010	Kayak racks	5/15/2009	5,250	0	0	5,250	SL100FM	10.0	5,250	0	100	0	1,480	5,250	1,420	525	0	0	1,825	3,325
Subtotal	Beach/Boat/Pier (50)		232,110	0	0	232,110			232,110	0		0	158,128	150,964	158,128	13,083	0	0	181,209	50,900
Class Land																				
Dot000990	Land	12/31/1980	135,000	0	0	135,000	None	0.0	135,000	0	100	0	0	0	0	0	0	0	0	135,000
Subtotal	Land (1)		135,000	0	0	135,000			135,000	0		0	0	0	0	0	0	0	0	135,000
Class Land Improvements																				
Dot000001	F/D Landscape I	6/1/1973	187,314	0	0	187,314	SL100FM	14.0	187,314	0	100	0	187,314	0	187,314	0	0	0	187,314	0
Dot000002	F/D Landscape II	6/1/1973	7,531	0	0	7,531	SL100FM	14.0	7,531	0	100	0	7,531	0	7,531	0	0	0	7,531	0
Dot000005	Water Line	9/1/1987	8,597	0	0	8,597	SL100FM	12.0	8,597	0	100	0	8,597	0	8,597	0	0	0	8,597	0
Dot000006	Sprinkler System	8/15/1987	2,289	0	0	2,289	SL100FM	12.0	2,289	0	100	0	2,273	0	2,273	0	0	0	2,273	16
Dot000006	Green Thumb Landscape	6/1/1989	10,520	0	0	10,520	SL100FM	10.0	10,520	0	100	0	10,412	0	10,412	0	0	0	10,412	88

Asset ID	Selected Dates		Asset Balance			Depn Method	Life Yr	Depreciable Basis					Current & Accum Depreciation					Net Book Value	
	Placed in Service Date	Disposal Date	Beginning	Additions	Deletions			Ending	Book Cost	ITC Reduction Amount	Est. Use %	Net BVMA @ APY	Prior Reported Depreciation	Depreciable Basis	Beginning Accum Depn	Current Depn @ APY	Net Bc 1/1/17MA		Net Additions Deletions
Class Pool																			
00000038	8/13/1990		3,824	0	0	SL 100FM	5.0	3,824	0	100	0	3,824	0	3,824	0	0	0	3,824	0
	Playground Equipment																		
00000042	6/15/1991		2,288	0	0	SL 100FM	5.0	2,288	0	100	0	2,099	0	2,099	0	0	0	2,099	229
	Pool Furniture																		
00000043	5/6/1992		4,639	0	0	SL 100FM	5.0	4,639	0	100	0	4,020	619	4,020	0	0	0	4,020	619
	Pool Furniture																		
00000055	7/21/1992		2,544	0	0	SL 100FM	5.0	2,544	0	100	0	2,291	253	2,291	0	0	0	2,291	253
	Pool Lane Lines																		
00000057	6/9/1993		4,810	0	0	SL 100FM	5.0	4,810	0	100	0	4,810	0	4,810	0	0	0	4,810	0
	Race Targets																		
00000064	8/21/1993		1,545	0	0	SL 100FM	5.0	1,545	0	100	0	1,519	26	1,519	0	0	0	1,519	26
	Pool Furniture																		
00000068	6/30/1994		2,473	0	0	SL 100FM	7.0	2,473	0	100	0	2,473	0	2,473	0	0	0	2,473	0
	Pool Deck																		
00000069	7/4/1995		1,062	0	0	SL 100FM	15.0	1,062	0	100	0	1,062	0	1,062	0	0	0	1,062	0
	Picnic Tables (4)																		
00000086	1/1/1995		1,834	0	0	SL 100FM	10.0	1,834	0	100	0	1,834	0	1,834	0	0	0	1,834	0
	Pool firm tables/kumb																		
00000099	8/30/1997		3,628	0	0	SL 100FM	8.0	3,628	0	100	0	3,628	0	3,628	0	0	0	3,628	0
	Pool hot empty plan																		
00000170	10/31/1999		5,882	0	0	SL 100FM	15.0	5,882	0	100	0	4,804	5,882	4,804	392	0	0	5,196	686
	fence																		
00000130	1/1/2000		8,819	0	0	SL 100FM	10.0	8,819	0	100	0	8,819	0	8,819	0	0	0	8,819	0
	wading pool project																		
00000150	9/15/2000		3,610	0	0	SL 100FM	3.0	3,610	0	100	0	3,610	0	3,610	0	0	0	3,610	0
	pool furniture and recreation equipment																		
00000220	10/1/2000		12,472	0	0	SL 100FM	5.0	12,472	0	100	0	12,472	0	12,472	0	0	0	12,472	0
	Pool (ol) improvement																		
00000240	6/30/2001		11,932	0	0	SL 100FM	10.0	11,932	0	100	0	11,932	0	11,932	0	0	0	11,932	0
	Pool resurface electrical equipment replacement																		
00000300	9/30/2001		75,241	0	0	SL 100FM	7.0	75,241	0	100	0	75,241	0	75,241	0	0	0	75,241	0
	Picnic Tables																		
00000310	8/4/2002		826	0	0	SL 100FM	7.0	826	0	100	0	826	826	826	0	0	0	826	0
	Redwood Fence & Gate for Redwood Enclosure																		
00000320	11/1/2002		756	0	0	SL 100FM	5.0	756	0	100	0	756	756	756	0	0	0	756	0
	Shuffleboard Design																		
00000330	7/1/2002		878	0	0	SL 100FM	5.0	878	0	100	0	878	878	878	0	0	0	878	0
	Vinyl Flooring																		
00000350	6/1/2002		796	0	0	SL 100FM	5.0	796	0	100	0	796	796	796	0	0	0	796	0
	Diving Board																		
00000360	7/1/2002		7,200	0	0	SL 100FM	10.0	7,200	0	100	0	6,840	7,200	6,840	360	0	0	7,200	0
	Pool Equipment																		
00000500	8/1/2002		3,276	0	0	SL 100FM	7.0	3,276	0	100	0	3,276	3,276	3,276	0	0	0	3,276	0
	Mech Equip Room Door																		
00000610	5/15/2003		587	0	0	SL 100FM	10.0	587	0	100	0	508	587	509	58	0	0	567	20
	Tropical Pool Furniture																		
00000700	11/30/2003		8,000	0	0	SL 100FM	10.0	8,000	0	100	0	6,533	8,000	6,533	800	0	0	7,333	667
	Pool furniture																		
00000710	5/1/2005		831	0	0	SL 100FM	10.0	831	0	100	0	664	831	664	83	0	0	831	194
	Pool BBQ																		
00000740	9/30/2005		861	0	0	SL 100FM	3.0	861	0	100	0	861	861	861	0	0	0	861	0
	Pool Boiler																		
00000770	10/31/2005		6,407	0	0	SL 100FM	5.0	6,407	0	100	0	6,407	6,407	6,407	0	0	0	6,407	0
	Pool Banner																		
00000780	8/4/2006		730	0	0	SL 100FM	5.0	730	0	100	0	730	730	730	0	0	0	730	0
	UMBRELLAS																		
00000820	7/1/2006		2,984	0	0	SL 100FM	3.0	2,984	0	100	0	2,984	2,984	2,984	0	0	0	2,984	0
	POOL COVER																		
00000830	8/31/2006		4,004	0	0	SL 100FM	7.0	4,004	0	100	0	3,038	4,004	3,038	572	0	0	3,610	334
	DEFIBRILLATORS																		
00000850	7/1/2007		1,730	0	0	SL 100FM	5.0	1,730	0	100	0	1,557	1,730	1,557	173	0	0	1,730	0
	GATE LOCKSCARDS																		
00000850	7/1/2007		21,235	0	0	SL 100FM	10.0	21,235	0	100	0	9,566	21,235	9,566	2,123	0	0	11,679	9,566

Asset ID	Selected Dates		Asset Balance				Depn Method	Lifes Yr Mo	Depreciable Base					Current & Accum Depreciation					Ending Accum Dep	Net Book Value
	Placed in Service Date	Disposal Date	Beginning	Additions	Deletions	Ending			Book Cost	ITC Reduction Amount	Est. Use %	Net BV75A & APD	Prior Reported Depreciation	Depreciable Base	Beginning Accum Dep	Current Dep & APD	Net Acc 179175A	Net Addition Deletions		
Class Pool																				
Do000070	VEBCAM																			
	5/14/2008		2,730	0	0	2,730	SL100FM	50	2,730	0	100	0	2,002	2,730	2,632	946	0	0	2,548	182
Do000080	10 UMBRELLAS & UMBRELLARACK																			
	7/1/2008		3,573	0	0	3,573	SL100FM	50	3,573	0	100	0	2,501	3,573	2,901	715	0	0	3,216	357
Do000090	FENCING																			
	5/21/2008		7,770	0	0	7,770	SL100FM	70	7,770	0	100	0	4,070	7,770	4,070	1,110	0	0	5,180	2,590
Do000090	Pool vacuum																			
	11/10/2009		2,650	0	0	2,650	SL100FM	100	2,650	0	100	0	574	2,650	574	265	0	0	830	1,810
Do001000	Pool improvements																			
	6/4/2009		20,722	0	0	20,722	SL100FM	150	20,722	0	100	0	5,353	20,722	5,353	2,072	0	0	17,425	13,295
Do001020	Pool Furniture																			
	5/29/2010		6,709	0	0	6,709	SL100FM	100	6,709	0	100	0	1,118	6,709	1,118	671	0	0	1,789	4,920
Do001060	Pool Shed																			
	7/18/2011		3,324	0	0	3,324	SL100FM	100	3,324	0	100	0	166	3,324	166	332	0	0	499	2,825
Subtotal Pool (44)			359,529	0	0	359,529			359,529	0		0	310,685	115,356	310,685	10,273	0	0	320,958	38,571
Class Pool House Improv																				
Do000630	POOLHOUSE REMODEL																			
	5/25/2008		428,834	0	0	428,834	SL100FM	200	428,834	0	100	0	78,620	428,834	78,620	21,442	0	0	100,061	328,773
Subtotal Pool House Improv (1)			428,834	0	0	428,834			428,834	0		0	78,620	428,834	78,620	21,442	0	0	100,061	328,773
Class Tennis																				
Do000038	Court Resurface (top)																			
	6/25/1991		5,545	0	0	5,545	SL100FM	30	5,545	0	100	0	5,545	0	5,545	0	0	0	5,545	0
Do000068	Lower Courts																			
	4/1/1995		52,897	0	0	52,897	None	00	52,897	0	100	0	0	0	0	0	0	0	52,897	0
Do000072	Tennis Ball Machine																			
	1/1/1995		2,515	0	0	2,515	SL100FM	100	2,515	0	100	0	2,515	0	2,515	0	0	0	2,515	0
Do000080	Lower Tennis ct. imp																			
	7/1/1998		31,602	0	0	31,602	SL100FM	150	31,602	0	100	0	31,602	0	31,602	0	0	0	31,602	0
Do000190	Tennis Divider (Lower court)																			
	9/30/2001		3,100	0	0	3,100	SL100FM	70	3,100	0	100	0	3,100	0	3,100	0	0	0	3,100	0
Do000250	Tennis Courts Resurface (lower)																			
	9/30/2001		5,900	0	0	5,900	SL100FM	30	5,900	0	100	0	5,900	0	5,900	0	0	0	5,900	0
Do000440	Tennis Court Post																			
	12/31/2002		1,239	0	0	1,239	SL100FM	50	1,239	0	100	0	1,239	1,239	1,239	0	0	0	1,239	0
Do000530	Tennis Court Resurfacing																			
	9/31/2003		9,800	0	0	9,800	SL100FM	100	9,800	0	100	0	8,493	9,800	8,493	900	0	0	9,473	327
Do000610	Tennis Court Resurface (lower)																			
	6/4/2004		10,000	0	0	10,000	SL100FM	30	10,000	0	100	0	10,000	10,000	10,000	0	0	0	10,000	0
Do000670	Tennis Court backboard																			
	9/30/2005		7,250	0	0	7,250	SL100FM	100	7,250	0	100	0	4,692	7,250	4,692	725	0	0	5,317	1,933
Do000980	Tennis Court resurface lower court																			
	10/18/2009		27,350	0	0	27,350	SL100FM	100	27,350	0	100	0	8,156	27,350	8,156	2,736	0	0	8,952	18,468
Do001030	Tennis court lower resurface																			
	6/2/2010		12,000	0	0	12,000	SL100FM	150	12,000	0	100	0	1,267	12,000	1,267	600	0	0	2,067	9,933
Subtotal Tennis (12)			169,208	0	0	169,208			169,208	0		0	80,408	67,649	80,408	5,241	0	0	85,649	83,558
Grand Total			1,920,055	0	0	1,920,055			1,920,055	0		0	1,102,678	1,032,721	1,102,678	86,529	0	0	1,189,207	750,946

Note: There may be differences due to rounding