
CMCA - M100 Test 2025 Questions and Answers with Complete Solutions 100% Correct

55 and older community - ANSWER  Must have one person who is 55 years of age or older living in at least 80% of its occupied units. The community must be designated "55 and older" to qualify as this type of housing that legally prohibits children and limits occupancy to a certain age span. The designation process involves submitting applications and obtaining approval before any enforcement of the ages of residents commences. Approval from the Department of Housing and Urban Development (HUD) must be received before construction begins.

Abstention - ANSWER  Is to not cast a vote. Board members should abstain from voting only for clearly stated reasons such as a conflict of interest or ignorance of the matter at hand.

Acceleration - ANSWER  The collection of all assessments due through the end of the fiscal year. Acceleration is a technique used to collect assessments from habitually delinquent owners.

Accrual basis of accounting - ANSWER  Records revenue when it is earned and expenses when they are incurred. It provides an accurate picture of the association's financial condition. GAAP (Generally Accepted Accounting Principles) requires the use of accrual accounting.

Action item list - ANSWER  A list of actions to be taken before the next board of directors meeting as a result of decisions made at the current one or between meetings. An action item list contains the decisions to be implemented together

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