

The M.P.R. Homeowners Association  
Statement of Assets, Liabilities, Fund Balances  
November 30, 2015

		Operating Fund		Restricted Funds		
		Current Operations	Special Designations	Capital Fund	Reserve Fund	Total
ASSETS						
Current Assets						
Cash		\$ 727,719.90	\$ -	\$ -	\$ 381,354.88	\$ 1,109,074.78
Fund Balances Owed to operating		-			-	
Short-Term Investments		280,000.00			401,249.94	681,249.94
Long-Term Investments		202,000.00			1,608,535.74	1,810,535.74
Accounts Receivable (less Allowance for Doubtful Accounts)		5,580.97			-	5,580.97
Prepaid Expenses		23,751.37				23,751.37
	Total Current Assets	1,239,052.24	-	-	2,391,140.56	3,630,192.80
Fixed Assets						
Property & Equipment				2,868,686.89		2,868,686.89
Accumulated Depreciation				(2,245,222.96)		(2,245,222.96)
	Total Fixed Assets	-		623,463.93	-	623,463.93
Other Assets						
Refundable Deposits		2,000.00		-	-	2,000.00
	TOTAL ASSETS	\$ 1,241,052.24	\$ -	\$ 623,463.93	\$ 2,391,140.56	\$ 4,255,656.73
LIABILITIES & FUND BALANCES						
Current Liabilities						
Accounts Payable		\$ 23,638.52	\$ -	\$ -	\$ -	\$ 23,638.52
Unearned Income		151,512.50				151,512.50
Payroll Expenses Payable		19,526.46				19,526.46
Prepaid Owner Assessments		31,174.30				31,174.30
	Total Current Liabilities	225,851.78	-	-	-	225,851.78
	TOTAL LIABILITIES	\$ 225,851.78	\$ -	\$ -	\$ -	\$ 225,851.78
FUND BALANCES						
Fund Balances, Beginning of Year		\$ 926,655.48	\$ -	\$ 691,271.47	\$ 2,506,965.32	\$ 4,124,892.27
Designated Unrestricted Expenditures		(11,167.67)	11,167.67			-
Current Year Net Income		\$291,174.53	(11,167.67)	(\$67,808.54)	(307,285.64)	(\$95,087.32)
Allocation to Reserves		(190,663.00)		-	\$190,663.00	-
Fund Balances In Transit		(797.88)			797.88	
Capitalized Fixed Asset Transfer						-
	TOTAL FUND BALANCES	\$ 1,015,200.46	\$ -	\$ 623,463.93	\$ 2,391,140.56	\$ 4,029,804.95
	TOTAL LIABILITIES & FUND BALANCES	\$ 1,241,052.24	\$ -	\$ 623,463.93	\$ 2,391,140.56	\$ 4,255,656.73

Unaudited, Draft Interim Report - For Management Purposes Only.

The M.P.R. Homeowners Association  
Statement of Revenues and Expenses - Unaudited Draft  
For the Month Ending November 30, 2015

	Current Period		Year-to-Date		Annual
	Actual	Budget	Actual	Budget	Budget
<b>OPERATING REVENUES</b>					
Assessments Income	174,938	174,938	1,924,313	1,924,313	2,099,250
Fees and Reimbursed Expenses	9,215	10,550	176,720	137,120	146,100
Investment Income	166	100	2,829	3,750	6,000
Other	4,936	0	5,866	0	0
<b>TOTAL REVENUES</b>	<b>189,254</b>	<b>185,588</b>	<b>2,109,727</b>	<b>2,065,183</b>	<b>2,251,350</b>
<b>OPERATING EXPENSES</b>					
Common Areas	75,641	80,578	955,789	1,009,980	1,073,178
Recreation Centers	6,998	11,299	114,103	176,442	186,531
Lakes	928	942	11,631	15,958	17,300
General Maintenance	13,571	19,405	164,139	208,013	238,273
Administration	54,288	57,431	572,890	638,752	744,696
Special Projects	0	0	0	16,000	16,000
<b>TOTAL OPERATING EXPENSES</b>	<b>151,424</b>	<b>169,655</b>	<b>1,818,552</b>	<b>2,065,145</b>	<b>2,275,978</b>
<b>EXCESS (DEFICIT) OF REVENUES OVER OPERATING EXPENSES</b>	<b>37,830</b>	<b>15,933</b>	<b>291,175</b>	<b>38</b>	<b>-24,628</b>
Less: Loss on Disposal of Fixed Assets	0	0	0	0	0
Less: Transfer to Reserve	17,333	17,333	190,663	190,663	208,000
Less: Depreciation	6,064	6,916	67,809	76,076	83,000
<b>EXCESS (DEFICIT) OF REVENUES BEFORE RESERVE ACTIVITY</b>	<b>14,434</b>	<b>-8,317</b>	<b>32,703</b>	<b>-266,702</b>	<b>-315,628</b>
<b>SPECIAL DESIGNATIONS OF OPERATING FUND BALANCE</b>					
Designated Unrestricted Funds Expenditures:	0	0	11,168	11,890	11,890
<b>RESERVE ACTIVITY</b>					
Reserve Fund Allocation	17,333	17,333	190,663	190,663	208,000
Investment Interest/Dividends/Costs	1,631	150	11,148	4,650	18,500
Total Receipts	18,964	17,483	201,811	195,313	226,500
Reserve Expenditures	-26,277	0	-318,434	-317,670	-317,870
<b>TOTAL RESERVE ACTIVITY</b>	<b>-7,313</b>	<b>17,483</b>	<b>-116,623</b>	<b>-122,357</b>	<b>-91,370</b>
<b>EXCESS (DEFICIT) OF REVENUES OVER EXPENSES</b>	<b>7,120</b>	<b>9,167</b>	<b>-95,087</b>	<b>-400,949</b>	<b>-418,888</b>

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