

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

		Operating Fund		Restricted Funds		
		Current Operations	Special Designations	Capital Fund	Reserve Fund	Total
<b>ASSETS</b>						
Current Assets						
Cash		\$ 731,357.72	\$ -	\$ -	\$ 270,926.96	\$ 1,002,284.68
Fund Balances Owed to operating		-			-	
Short-Term Investments		580,000.00			602,442.56	1,182,442.56
Long-Term Investments		202,000.00			1,507,535.74	1,709,535.74
Accounts Receivable (less Allowance for Doubtful Accounts)		14,641.35			-	14,641.35
Prepaid Expenses		36,593.00			-	36,593.00
	Total Current Assets	1,564,592.07	-	-	2,380,905.26	3,945,497.33
Fixed Assets						
Property & Equipment		-		2,868,686.89	-	2,868,686.89
Accumulated Depreciation		-		(2,233,095.88)	-	(2,233,095.88)
	Total Fixed Assets	-		635,591.01	-	635,591.01
Other Assets						
Refundable Deposits		2,000.00		-	-	2,000.00
	<b>TOTAL ASSETS</b>	<b>\$ 1,566,592.07</b>	<b>\$ -</b>	<b>\$ 635,591.01</b>	<b>\$ 2,380,905.26</b>	<b>\$ 4,583,088.34</b>
<b>LIABILITIES &amp; FUND BALANCES</b>						
Current Liabilities						
Accounts Payable		\$ 47,917.02	\$ -	\$ -	\$ -	\$ 47,917.02
Unearned Income		454,537.50				454,537.50
Payroll Expenses Payable		33,013.76				33,013.76
Prepaid Owner Assessments		34,364.76				34,364.76
	Total Current Liabilities	569,833.04	-	-	-	569,833.04
	<b>TOTAL LIABILITIES</b>	<b>\$ 569,833.04</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 569,833.04</b>
<b>FUND BALANCES</b>						
Fund Balances, Beginning of Year		\$ 926,655.48	\$ -	\$ 691,271.47	\$ 2,506,965.32	\$ 4,124,892.27
Designated Unrestricted Expenditures		(8,917.67)	8,917.67			-
Current Year Net Income		\$236,273.10	(8,917.67)	(\$55,681.46)	(283,310.94)	(\$111,636.97)
Allocation to Reserves		(155,997.00)		-	\$155,997.00	-
Fund Balances In Transit (Reserve Expense)		(1,253.88)			1,253.88	-
Capitalized Fixed Asset Transfer						-
	<b>TOTAL FUND BALANCES</b>	<b>\$ 996,759.03</b>	<b>\$ -</b>	<b>\$ 635,591.01</b>	<b>\$ 2,380,905.26</b>	<b>\$ 4,013,255.30</b>
	<b>TOTAL LIABILITIES &amp; FUND BALANCES</b>	<b>\$ 1,566,592.07</b>	<b>\$ -</b>	<b>\$ 635,591.01</b>	<b>\$ 2,380,905.26</b>	<b>\$ 4,583,088.34</b>

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 September 30, 2015

	Current Period		Year-to-Date		Annual
	Actual	Budget	Actual	Budget	Budget
<b>OPERATING REVENUES</b>					
Assessments Income	174,938	174,938	1,574,438	1,574,438	2,099,250
Fees and Reimbursed Expenses	23,831	12,590	154,153	117,490	146,100
Investment Income	399	100	2,296	3,350	6,000
Other	0	0	780	0	0
<b>TOTAL REVENUES</b>	<b>199,167</b>	<b>187,628</b>	<b>1,731,667</b>	<b>1,695,278</b>	<b>2,251,350</b>
<b>OPERATING EXPENSES</b>					
Common Areas	104,578	93,811	776,779	838,770	1,073,178
Recreation Centers	4,202	11,588	101,850	156,019	186,531
Lakes	678	942	9,838	13,375	17,300
General Maintenance	13,159	20,906	132,185	169,552	238,273
Administration	68,700	73,096	474,742	527,445	744,696
Special Projects	0	0	0	16,000	16,000
<b>TOTAL OPERATING EXPENSES</b>	<b>191,317</b>	<b>200,343</b>	<b>1,495,394</b>	<b>1,721,161</b>	<b>2,275,978</b>
<b>EXCESS (DEFICIT) OF REVENUES OVER OPERATING EXPENSES</b>	<b>7,850</b>	<b>-12,716</b>	<b>236,273</b>	<b>-25,884</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	155,997	155,997	208,000
Less: Depreciation	6,064	6,916	55,681	62,244	83,000
<b>EXCESS (DEFICIT) OF REVENUES BEFORE RESERVE ACTIVITY</b>	<b>-15,546</b>	<b>-36,965</b>	<b>24,595</b>	<b>-244,125</b>	<b>-315,628</b>
<b>SPECIAL DESIGNATIONS OF OPERATING FUND BALANCE</b>					
Designated Unrestricted Funds Expenditures:	0	0	8,918	11,890	6,890
<b>RESERVE ACTIVITY</b>					
Reserve Fund Allocation	17,333	17,333	155,997	155,997	208,000
Investment Interest/Dividends/Costs	1,549	200	8,546	3,000	18,500
Total Receipts	18,882	17,533	164,543	158,997	226,500
Reserve Expenditures	-4,275	0	-291,857	-317,670	-317,870
<b>TOTAL RESERVE ACTIVITY</b>	<b>14,608</b>	<b>17,533</b>	<b>-127,314</b>	<b>-158,673</b>	<b>-91,370</b>
<b>EXCESS (DEFICIT) OF REVENUES OVER EXPENSES</b>	<b>-939</b>	<b>-19,432</b>	<b>-111,637</b>	<b>-414,688</b>	<b>-413,888</b>

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