The M.P.R. Homeowners Association
Statement of Assets, Liabilities, Fund Balances
December 31, 2015

	Operating Fund		Restricted Funds		
	Current Operations	Special Designations	Capital Fund	Reserve Fund	Total
ASSETS					
Current Assets					
Cash	$ 1,137,257.20	$ -	$ -	$ 497,961.95	$ 1,635,219.15
Fund Balances Owed to operating	-			-	
Short-Term Investments	482,000.00			732,165.00	1,214,165.00
Long-Term Investments	-			1,179,310.42	1,179,310.42
Accounts Receivable (less Allowance for Doubtful Accounts)	10,592.90			2,427.01	13,019.91
Prepaid Expenses	32,716.36				32,716.36
Total Current Assets	1,662,566.46	-	-	2,411,864.38	4,074,430.84
Fixed Assets					
Property & Equipment			2,874,253.89		2,874,253.89
Accumulated Depreciation			(2,229,521.50)		(2,229,521.50)
Total Fixed Assets	-		644,732.39	-	644,732.39
Other Assets					
Refundable Deposits	2,000.00		-	-	2,000.00
TOTAL ASSETS	**$ 1,664,566.46**	**$ -**	**$ 644,732.39**	**$ 2,411,864.38**	**$ 4,721,163.23**
LIABILITIES & FUND BALANCES					
Current Liabilities					
Accounts Payable	$ 18,861.42	$ -	$ -	$ -	$ 18,861.42
Unearned Income	-				-
Payroll Expenses Payable	33,452.56				33,452.56
Prepaid Owner Assessments	586,667.17				586,667.17
Deferred Compensation	74,778.00				74,778.00
Total Current Liabilities	713,759.15	-	-	-	713,759.15
TOTAL LIABILITIES	**$ 713,759.15**	**$ -**	**$ -**	**$ -**	**$ 713,759.15**
FUND BALANCES					
Fund Balances, Beginning of Year	$ 863,129.48	$ -	$ 691,291.47	$ 2,506,965.32	$ 4,061,386.27
Designated Unrestricted Expenditures	(11,167.67)	11,167.67			-
Current Year Net Income	$312,622.38	(11,167.67)	($73,537.08)	(281,899.82)	($53,982.19)
Allocation to Reserves	(208,000.00)		-	$208,000.00	-
Interfund Balances	(779.00)			779.00	
Capitalized Fixed Asset Transfer	(5,000.00)		26,999.00	(21,999.00)	-
TOTAL FUND BALANCES	**$ 950,807.31**	**$ -**	**$ 644,732.39**	**$ 2,411,864.38**	**$ 4,007,404.08**
TOTAL LIABILITIES & FUND BALANCES	**$ 1,664,566.46**	**$ -**	**$ 644,732.39**	**$ 2,411,864.38**	**$ 4,721,163.23**

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 December 31, 2015

	Current Period		Year-to-Date		Annual Budget
	Actual	Budget	Actual	Budget	
OPERATING REVENUES					
Assessments Income	174,938	174,938	2,099,250	2,099,250	2,099,250
Fees and Reimbursed Expenses	16,706	8,980	193,426	146,100	146,100
Investment Income	964	2,250	3,792	6,000	6,000
Other	250	0	6,116	0	0
TOTAL REVENUES	**192,857**	**186,168**	**2,302,584**	**2,251,350**	**2,251,350**
OPERATING EXPENSES					
Common Areas	75,192	63,198	949,799	1,073,178	1,073,178
Recreation Centers	14,907	10,089	210,192	186,531	186,531
Lakes	600	1,342	12,231	17,300	17,300
General Maintenance	16,357	30,260	180,496	238,273	238,273
Administration	69,352	105,944	642,243	744,696	744,696
Special Projects	0	0	0	16,000	16,000
TOTAL OPERATING EXPENSES	**176,409**	**210,833**	**1,994,961**	**2,275,978**	**2,275,978**
EXCESS (DEFICIT) OF REVENUES OVER OPERATING EXPENSES	**16,448**	**-24,666**	**307,622**	**-24,628**	**-24,628**
Less: Loss on Disposal of Fixed Assets	0	0	0	0	0
Less: Transfer to Reserve	17,337	17,337	208,000	208,000	208,000
Less: Depreciation	5,729	6,924	73,537	83,000	83,000
EXCESS (DEFICIT) OF REVENUES BEFORE RESERVE ACTIVITY	**-6,618**	**-48,927**	**26,085**	**-315,628**	**-315,628**
SPECIAL DESIGNATIONS OF OPERATING FUND BALANCE					
Designated Unrestricted Funds Expenditures:	**0**	**0**	**11,168**	**11,890**	**11,890**
RESERVE ACTIVITY					
Reserve Fund Allocation	17,337	17,337	208,000	208,000	208,000
Investment Interest/Dividends/Costs	6,447	13,650	17,595	18,300	18,500
Total Receipts	23,784	30,987	225,595	226,300	226,500
Reserve Expenditures	18,939	0	-299,495	-317,670	-317,870
TOTAL RESERVE ACTIVITY	**42,723**	**30,987**	**-73,900**	**-91,370**	**-91,370**
EXCESS (DEFICIT) OF REVENUES OVER EXPENSES	**36,105**	**-17,940**	**-58,982**	**-418,888**	**-418,888**

Unaudited, Draft Interim Report - For Management Purposes Only.