

**The M.P.R. Homeowners' Association**  
**Statement of Assets, Liabilities, Fund Balances**  
**For the Month Ending October 31, 2021**

	<u>Operating Fund</u>	<u>Restricted Funds</u>		<u>Total</u>
	<u>Current Operations</u>	<u>Capital Fund</u>	<u>Reserve Fund</u>	
<b>ASSETS</b>				
Current Assets				
Cash	\$ 182,296	\$ -	\$ 472,794	\$ 655,090
Short-Term Investments	\$ 415,000		\$ 1,377,000	\$ 1,792,000
Accounts Receivable (less Allowance for Doubtful Accounts)	\$ 31,252			\$ 31,252
Interest Receivable	\$ 95		\$ 2,994	\$ 3,088
Interfund Balance	-		-	-
Prepaid Expenses	\$ 37,383			\$ 37,383
Total Current Assets	<u>\$ 666,025</u>	<u>\$ -</u>	<u>\$ 1,852,788</u>	<u>\$ 2,518,813</u>
Other Assets				
Long-Term Investments	\$ -	-	\$ -	\$ -
Refundable Deposits	\$ 2,000	-	\$ -	\$ 2,000
Total Other Assets	<u>\$ 2,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,000</u>
Fixed Assets				
Property & Equipment		3,504,606		3,504,606
Accumulated Depreciation		(2,601,823)		(2,601,823)
Total Fixed Assets	<u>-</u>	<u>902,784</u>	<u>-</u>	<u>902,784</u>
<b>TOTAL ASSETS</b>	<u><b>\$ 668,025</b></u>	<u><b>\$ 902,784</b></u>	<u><b>\$ 1,852,788</b></u>	<u><b>\$ 3,423,597</b></u>
<b>LIABILITIES &amp; FUND BALANCES</b>				
Current Liabilities				
Accounts Payable - Operating	\$ 23,123			\$ 23,123
Accounts Payable - Reserves			\$ 2,500	\$ 2,500
Unearned Income	\$ 314,442			\$ 314,442
Payroll Expenses Payable	\$ 16,768			\$ 16,768
Prepaid Owner Assessments	\$ 67,772			\$ 67,772
Total Current Liabilities	<u>\$ 422,106</u>	<u>\$ -</u>	<u>\$ 2,500</u>	<u>\$ 424,606</u>
Fund Balances				
Total Fund Balance	<u>\$ 245,919</u>	<u>\$ 902,784</u>	<u>\$ 1,850,288</u>	<u>\$ 2,998,991</u>
<b>TOTAL LIABILITIES &amp; FUND BALANCES</b>	<u><b>\$ 668,025</b></u>	<u><b>\$ 902,784</b></u>	<u><b>\$ 1,852,788</b></u>	<u><b>\$ 3,423,597</b></u>

<b>Reserve Fund Activity: October 2021</b>	
Beginning Balance Jan. 1, 2021	\$ 1,856,600
Contribution from Operating Fund: Jan. - Oct.	\$ 175,000
Interest from Reserve Investments: Jan. - Oct.	\$ 11,395
Reserve Expenditures: Jan. - Oct.	\$ (192,707)
<b>Reserve Fund Balance October 31, 2021</b>	<b>\$ 1,850,288</b>

**The M.P.R. Homeowners Association  
Statement of Revenues and Expenses  
For the Month Ending October 31, 2021**

	<b>Current Period</b>		<b>Year-to-Date</b>		<b>Annual Budget</b>
	<b>Actual</b>	<b>Budget</b>	<b>Actual</b>	<b>Budget</b>	
<b>OPERATING REVENUES</b>					
Assessments Income	188,973	188,973	1,889,730	1,889,730	2,267,676
Fees and Reimbursed Expenses	12,806	9,500	154,135	129,250	147,000
Investment Income	43	750	501	8,450	10,000
Other	0	0	2,502	0	0
<b>TOTAL REVENUES</b>	<b>201,822</b>	<b>199,223</b>	<b>2,046,867</b>	<b>2,027,430</b>	<b>2,424,676</b>
<b>OPERATING EXPENSES</b>					
Common Areas	112,938	123,705	893,491	978,817	1,142,660
Recreation Centers	26,143	23,459	257,186	261,342	308,200
Lakes	688	1,600	7,696	16,233	19,500
General Maintenance	11,942	14,500	144,378	147,433	182,200
Administration	61,619	59,560	614,796	618,000	765,800
Designated Unrestricted Expenses	0	0	6,300	0	0
<b>TOTAL OPERATING EXPENSES</b>	<b>213,330</b>	<b>222,824</b>	<b>1,923,847</b>	<b>2,021,825</b>	<b>2,418,360</b>
<b>EXCESS (DEFICIT) OF REVENUES OVER OPERATING EXPENSES</b>	<b>\$ (11,508)</b>	<b>\$ (23,601)</b>	<b>\$ 123,020</b>	<b>\$ 5,605</b>	<b>\$ 6,316</b>
Less: Transfer to Reserve	\$ -	\$ (25,000)	\$ (175,000)	\$ (250,000)	\$ (301,000)
Less: Depreciation	\$ (6,600)	\$ (6,600)	\$ (59,400)	\$ (66,000)	\$ (80,000)
<b>EXCESS (DEFICIT) OF REVENUES</b>	<b>\$ (18,108)</b>	<b>\$ (55,201)</b>	<b>\$ (111,380)</b>	<b>\$ (310,395)</b>	<b>\$ (374,684)</b>

Unaudited, Draft Interim Reports for Management Purposes Only