

**The M.P.R. Homeowners' Association**  
**Statement of Assets, Liabilities, Fund Balances**  
**For the Month Ending November 30, 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>				
<b>Current Assets</b>				
Cash	\$ 133,355	\$ -	\$ 449,204	\$ 582,559
Short-Term Investments	\$ 415,000		\$ 1,377,000	\$ 1,792,000
Accounts Receivable (less Allowance for Doubtful Accounts)	\$ 9,797			\$ 9,797
Interest Receivable	\$ 95		\$ 2,994	\$ 3,088
Interfund Balance	-		-	-
Prepaid Expenses	\$ 29,756			\$ 29,756
Total Current Assets	<u>\$ 588,003</u>	<u>\$ -</u>	<u>\$ 1,829,198</u>	<u>\$ 2,417,200</u>
<b>Other Assets</b>				
Long-Term Investments	\$ -	-	\$ -	\$ -
Refundable Deposits	\$ 2,000	-	\$ -	\$ 2,000
Total Other Assets	<u>\$ 2,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,000</u>
<b>Fixed Assets</b>				
Property & Equipment		3,504,606		3,504,606
Accumulated Depreciation		(2,608,423)		(2,608,423)
Total Fixed Assets	<u>-</u>	<u>896,184</u>	<u>-</u>	<u>896,184</u>
<b>TOTAL ASSETS</b>	<u><b>\$ 590,003</b></u>	<u><b>\$ 896,184</b></u>	<u><b>\$ 1,829,198</b></u>	<u><b>\$ 3,315,384</b></u>
<b>LIABILITIES &amp; FUND BALANCES</b>				
<b>Current Liabilities</b>				
Accounts Payable - Operating	\$ 46,895			\$ 46,895
Accounts Payable - Reserves			\$ 5,624	\$ 5,624
Unearned Income	\$ 157,221			\$ 157,221
Payroll Expenses Payable	\$ 25,764			\$ 25,764
Prepaid Owner Assessments	\$ 138,622			\$ 138,622
Total Current Liabilities	<u>\$ 368,502</u>	<u>\$ -</u>	<u>\$ 5,624</u>	<u>\$ 374,126</u>
<b>Fund Balances</b>				
Total Fund Balance	<u>\$ 221,501</u>	<u>\$ 896,184</u>	<u>\$ 1,823,574</u>	<u>\$ 2,941,258</u>
<b>TOTAL LIABILITIES &amp; FUND BALANCES</b>	<u><b>\$ 590,003</b></u>	<u><b>\$ 896,184</b></u>	<u><b>\$ 1,829,198</b></u>	<u><b>\$ 3,315,384</b></u>

<b>Reserve Fund Activity: November 2021</b>	
Beginning Balance Jan. 1, 2021	\$ 1,856,600
Contribution from Operating Fund: Jan. - Nov.	\$ 175,000
Interest from Reserve Investments: Jan. - Nov.	\$ 12,315
Reserve Expenditures: Jan. - Nov.	\$ (220,341)
<b>Reserve Fund Balance November 30, 2021</b>	<b>\$ 1,823,574</b>

**The M.P.R. Homeowners Association  
Statement of Revenues and Expenses  
For the Month Ending November 30, 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	2,078,703	2,078,703	2,267,676
Fees and Reimbursed Expenses	11,922	9,400	166,056	138,650	147,000
Investment Income	24	800	525	9,250	10,000
Other	0	0	2,502	0	0
<b>TOTAL REVENUES</b>	<b>200,919</b>	<b>199,173</b>	<b>2,247,786</b>	<b>2,226,603</b>	<b>2,424,676</b>
<b>OPERATING EXPENSES</b>					
Common Areas	65,945	88,755	959,436	1,067,572	1,142,660
Recreation Centers	18,677	22,725	275,863	284,067	308,200
Lakes	735	1,600	8,431	17,833	19,500
General Maintenance	14,839	16,250	159,217	163,683	182,200
Administration	77,121	75,060	691,917	693,060	765,800
Designated Unrestricted Expenses	0	0	6,300	0	0
<b>TOTAL OPERATING EXPENSES</b>	<b>177,316</b>	<b>204,390</b>	<b>2,101,163</b>	<b>2,226,215</b>	<b>2,418,360</b>
<b>EXCESS (DEFICIT) OF REVENUES OVER OPERATING EXPENSES</b>	<b>\$ 23,603</b>	<b>\$ (5,217)</b>	<b>\$ 146,623</b>	<b>\$ 388</b>	<b>\$ 6,316</b>
Less: Transfer to Reserve	\$ -	\$ (25,000)	\$ (175,000)	\$ (275,000)	\$ (301,000)
Less: Depreciation	\$ (6,600)	\$ (6,600)	\$ (66,000)	\$ (72,600)	\$ (80,000)
<b>EXCESS (DEFICIT) OF REVENUES</b>	<b>\$ 17,003</b>	<b>\$ (36,817)</b>	<b>\$ (94,377)</b>	<b>\$ (347,212)</b>	<b>\$ (374,684)</b>

Unaudited, Draft Interim Reports for Management Purposes Only