

**The M.P.R. Homeowners' Association**  
**Statement of Assets, Liabilities, Fund Balances**  
**For the Month Ending April 30, 2023**

	<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	\$ 204,964	\$ -	\$ 225,786	\$ 430,749
Short-Term Investments	\$ 315,000		\$ 798,000	\$ 1,113,000
Long-Term Investments			\$ 400,000	\$ 400,000
Accounts Receivable (less Allowance for Doubtful Accounts)	\$ 20,836			\$ 20,836
Interest Receivable	\$ 1,705		\$ 6,061	\$ 7,766
Interfund Balance	318		(318)	-
Prepaid Expenses	\$ 85,909			\$ 85,909
Total Current Assets	<u>\$ 628,732</u>	<u>\$ -</u>	<u>\$ 1,429,529</u>	<u>\$ 2,058,261</u>
Other Assets				
Long-Term Investments	\$ -	-	\$ -	\$ -
Interfund Balance	\$ -		\$ -	
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		3,684,081		3,684,081
Accumulated Depreciation		(2,704,626)		(2,704,626)
Total Fixed Assets	<u>-</u>	<u>979,455</u>	<u>-</u>	<u>979,455</u>
<b>TOTAL ASSETS</b>	<u><b>\$ 630,732</b></u>	<u><b>\$ 979,455</b></u>	<u><b>\$ 1,429,529</b></u>	<u><b>\$ 3,039,716</b></u>
<b>LIABILITIES &amp; FUND BALANCES</b>				
Current Liabilities				
Accounts Payable - Operating	\$ 43,619			\$ 43,619
Accounts Payable - Reserves			\$ 21,577	\$ 21,577
Unearned Income	\$ 349,380			\$ 349,380
Payroll Expenses Payable	\$ 25,443			\$ 25,443
Prepaid Owner Assessments	\$ 121,512			\$ 121,512
Total Current Liabilities	<u>\$ 539,954</u>	<u>\$ -</u>	<u>\$ 21,577</u>	<u>\$ 561,531</u>
Fund Balances				
Total Fund Balance	<u>\$ 90,778</u>	<u>\$ 979,455</u>	<u>\$ 1,407,952</u>	<u>\$ 2,478,185</u>
<b>TOTAL LIABILITIES &amp; FUND BALANCES</b>	<u><b>\$ 630,732</b></u>	<u><b>\$ 979,455</b></u>	<u><b>\$ 1,429,529</b></u>	<u><b>\$ 3,039,716</b></u>

<b>Reserve Fund Activity: April 2023</b>	
Beginning Balance Jan. 1, 2023	\$ 1,460,238
Contribution from Operating Fund: Jan. - Apr.	\$ 76,000
Interest from Reserve Investments: Jan. - Apr.	\$ 9,056
Reserve Expenditures: Jan. - Apr.	\$ (137,342)
<b>Reserve Fund Balance April 30, 2023</b>	<b>\$ 1,407,952</b>

**The M.P.R. Homeowners Association  
Statement of Revenues and Expenses  
For the Month Ending April 30, 2023**

	<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	209,970	209,970	839,880	839,880	2,519,640
Fees and Reimbursed Expenses	7,950	10,850	44,169	46,950	168,000
Investment Income	583	500	2,665	1,650	5,000
Other	0	0	0	0	0
<b>TOTAL REVENUES</b>	<b>218,503</b>	<b>221,320</b>	<b>886,713</b>	<b>888,480</b>	<b>2,692,640</b>
<b>OPERATING EXPENSES</b>					
Common Areas	87,708	93,050	327,615	342,500	1,213,600
Recreation Centers	24,197	22,450	92,061	96,895	354,450
Lakes	711	1,060	2,918	4,390	13,000
General Maintenance	14,040	15,480	60,589	64,520	209,700
Administration	60,568	61,630	225,806	247,820	856,300
Designated Unrestricted Expenses	0	0	0	0	0
<b>TOTAL OPERATING EXPENSES</b>	<b>187,224</b>	<b>193,670</b>	<b>708,990</b>	<b>756,125</b>	<b>2,647,050</b>
<b>EXCESS (DEFICIT) OF REVENUES OVER OPERATING EXPENSES</b>	<b>\$ 31,279</b>	<b>\$ 27,650</b>	<b>\$ 177,723</b>	<b>\$ 132,355</b>	<b>\$ 45,590</b>
Less: Transfer to Reserve	\$ (20,000)	\$ (15,000)	\$ (76,000)	\$ (71,000)	\$ (200,000)
Less: Depreciation	\$ (5,400)	\$ (5,400)	\$ (21,600)	\$ (21,600)	\$ (65,000)
<b>EXCESS (DEFICIT) OF REVENUES</b>	<b>\$ 5,879</b>	<b>\$ 7,250</b>	<b>\$ 80,123</b>	<b>\$ 39,755</b>	<b>\$ (219,410)</b>

Unaudited, Draft Interim Reports for Management Purposes Only