

Financial Report & Summary

{association}

{month year}

1. Assets & Reserves

- Total Assets: {total assets}
 - {reserve accounts overview}
 - {operating accounts overview}

2. Liabilities

- Total Liabilities: {total liabilities}
 - {liabilities overview}

3. Equity

- Total Equity: {total equity}
 - {equity overview}

4. Income & Expense Performance (Monthly)

- Operating Income: {total operating income} ({operating income over under} budget by {operating income variance})
 - {income overview}
- Operating Expenses: {total operating expenses} ({operating expenses over under} budget by {operating income expenses})
 - {expenses overview}
- Net Operating {operating gain or loss}: {YTD gain or loss} (YTD)
 - {net operating status overview}

5. Reserves

- Reserve Contributions: {reserve contributions} {reserve contribution note (e.g., on/off budget, % of annual)}
- Reserve Expenses: {reserve expenses} {reserve expense note }

- Net Reserve Income: {reserve net income} {reserve net note}

- Financial Overview

	ACTUAL — MTD	BUDGET — MTD	ACTUAL — YTD	BUDGET — YTD
Income	{rev actual mo}	{rev budget mo}	{rev actual ytd}	{rev budget ytd}
Expenses	{exp actual mo}	{exp budget mo}	{exp actual ytd}	{exp budget ytd}
Net Total	{net actual mo}	{net budget mo}	{net actual ytd}	{net budget ytd}

TOP FINANCIAL VARIANCES

MTD unfavorable variances exceeding \$500 or 25% — ranked by dollar impact

GL	DESCRIPTION	MTD VARIANCE	MTD %
{var GL 1}	{var desc 1}	{var \$ 1}	{var % 1}
{var GL 2}	{var desc 2}	{var \$ 2}	{var % 2}
{var GL 3}	{var desc 3}	{var \$ 3}	{var % 3}
{var GL 4}	{var desc 4}	{var \$ 4}	{var % 4}
{var GL 5}	{var desc 5}	{var \$ 5}	{var % 5}

Accounts Receivable

	{THIS MONTH}	{LAST MONTH}	MOM CHANGE
Total Balance	{AR total this}	{AR total last}	{AR total chg}
Over 90 Days	{AR 90 this}	{AR 90 last}	{AR 90 chg}
% Over 90	{AR pct this}	{AR pct last}	{AR pct chg}

Key accounts:

- {key accounts receivable 1}
- {key accounts receivable 2}
- {key accounts receivable 3}
- {key accounts receivable 4}
- {key accounts receivable 5}