

**The M.P.R. Homeowners' Association**  
**Statement of Assets, Liabilities, Fund Balances**  
**For the Month Ending January 31, 2026**

	<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	\$ 861,026		\$ 225,429	\$ 1,086,455
Short-Term Investments	\$ 345,000		\$ 511,000	\$ 856,000
Long-Term Investments			\$ 477,000	\$ 477,000
Accounts Receivable (less Allowance for Doubtful Accounts)	\$ 179,081			\$ 179,081
Interest Receivable	\$ 2,132		\$ 5,362	\$ 7,494
Interfund Balance	-		-	
Prepaid Expenses	\$ 192,168			\$ 192,168
Total Current Assets	<u>\$ 1,579,407</u>	<u>\$ -</u>	<u>\$ 1,218,791</u>	<u>\$ 2,798,198</u>
Other Assets				
Interfund Balance	\$ 1,584		\$ (1,584)	
Refundable Deposits	\$ 2,000			\$ 2,000
Total Other Assets	<u>\$ 3,584</u>	<u>\$ -</u>	<u>\$ (1,584)</u>	<u>\$ 2,000</u>
Fixed Assets				
Property & Equipment		\$ 3,791,091		\$ 3,791,091
Accumulated Depreciation		\$ (2,889,317)		\$ (2,889,317)
Total Fixed Assets	<u>-</u>	<u>901,774</u>	<u>-</u>	<u>901,774</u>
<b>TOTAL ASSETS</b>	<u><b>\$ 1,582,992</b></u>	<u><b>\$ 901,774</b></u>	<u><b>\$ 1,217,207</b></u>	<u><b>\$ 3,701,972</b></u>
<b>LIABILITIES &amp; FUND BALANCES</b>				
Current Liabilities				
Accounts Payable - Operating	\$ 47,745			\$ 47,745
Accounts Payable - Reserves			\$ 31,182	\$ 31,182
Unearned Income	\$ 1,064,249			\$ 1,064,249
Comp & Benefits Accruals	\$ 11,191			\$ 11,191
Prepaid Owner Assessments	\$ 149,365			\$ 149,365
Total Current Liabilities	<u>\$ 1,272,549</u>	<u>\$ -</u>	<u>\$ 31,182</u>	<u>\$ 1,303,732</u>
Fund Balances				
Total Fund Balance	<u>\$ 310,442</u>	<u>\$ 901,774</u>	<u>\$ 1,186,025</u>	<u>\$ 2,398,241</u>
<b>TOTAL LIABILITIES &amp; FUND BALANCES</b>	<u><b>\$ 1,582,992</b></u>	<u><b>\$ 901,774</b></u>	<u><b>\$ 1,217,207</b></u>	<u><b>\$ 3,701,972</b></u>

<b>Reserve Fund Activity: January 2026</b>	
Beginning Balance Jan. 1, 2026	\$ 1,150,045
Contribution from Operating Fund:	\$ 40,000
Interest from Reserve Investments:	\$ 4,822
Reserve Expenditures:	\$ (8,843)
<b>Reserve Fund Balance January 31, 2026</b>	<b>\$ 1,186,025</b>

**The M.P.R. Homeowners Association  
Statement of Revenues and Expenses  
For the Month Ending January 31, 2026**

	<u>Current Period</u>		<u>Year-to-Date</u>		<u>Annual</u>
	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
<b>OPERATING REVENUES</b>					
Assessments Income	\$ 255,518	\$ 255,518	\$ 255,518	\$ 255,518	\$ 3,066,219
Fees and Reimbursed Expenses	\$ 5,739	\$ 6,400	\$ 5,739	\$ 6,400	\$ 166,500
Investment Income	\$ 584	\$ 500	\$ 584	\$ 500	\$ 14,000
Other	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL REVENUES</b>	<b>\$ 261,841</b>	<b>\$ 262,418</b>	<b>\$ 261,841</b>	<b>\$ 262,418</b>	<b>\$ 3,246,719</b>
<b>OPERATING EXPENSES</b>					
Common Areas	\$ 77,681	\$ 83,348	\$ 77,681	\$ 83,348	\$ 1,331,982
Recreation Centers	\$ 20,373	\$ 23,450	\$ 20,373	\$ 23,450	\$ 369,200
Lakes	\$ 737	\$ 1,025	\$ 737	\$ 1,025	\$ 10,200
General Maintenance	\$ 11,829	\$ 13,475	\$ 11,829	\$ 13,475	\$ 235,587
Administration	\$ 49,325	\$ 63,945	\$ 49,764	\$ 63,945	\$ 1,064,750
Designated Unrestricted Expenses	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL OPERATING EXPENSES</b>	<b>\$ 159,945</b>	<b>\$ 185,243</b>	<b>\$ 160,385</b>	<b>\$ 185,243</b>	<b>\$ 3,011,719</b>
<b>EXCESS (DEFICIT) OF REVENUES OVER OPERATING EXPENSES</b>	<b>\$ 101,896</b>	<b>\$ 77,175</b>	<b>\$ 101,457</b>	<b>\$ 77,175</b>	<b>\$ 235,000</b>
Less: Transfer to Reserve	\$ (40,000)	\$ (20,000)	\$ (40,000)	\$ (20,000)	\$ (235,000)
Less: Depreciation	\$ (6,250)	\$ (6,250)	\$ (6,250)	\$ (6,250)	\$ (75,000)
<b>EXCESS (DEFICIT) OF REVENUES</b>	<b>\$ 55,646</b>	<b>\$ 50,925</b>	<b>\$ 55,207</b>	<b>\$ 50,925</b>	<b>\$ (75,000)</b>

Unaudited, Draft Interim Reports for Management Purposes Only