

The M.P.R. Homeowners' Association
Statement of Assets, Liabilities, Fund Balances
For the Month Ending April 30, 2026

	Operating Fund		Restricted Funds	
	Current Operations	Capital Fund	Reserve Fund	Total
ASSETS				
Current Assets				
Cash	\$ 492,819		\$ 239,897	\$ 732,717
Short-Term Investments	\$ 345,000		\$ 436,000	\$ 781,000
Long-Term Investments			\$ 477,000	\$ 477,000
Accounts Receivable (less Allowance for Doubtful Accounts)	\$ 78,971			\$ 78,971
Interest Receivable	\$ 2,132		\$ 5,362	\$ 7,494
Interfund Balance	-		-	
Prepaid Expenses	\$ 146,236			\$ 146,236
Total Current Assets	\$ 1,065,158	\$ -	\$ 1,158,259	\$ 2,223,417
Other Assets				
Interfund Balance	\$ -		\$ -	
Refundable Deposits	\$ 2,000			\$ 2,000
Total Other Assets	\$ 2,000	\$ -	\$ -	\$ 2,000
Fixed Assets				
Property & Equipment		\$ 3,791,091		\$ 3,791,091
Accumulated Depreciation		\$ (2,908,067)		\$ (2,908,067)
Total Fixed Assets	-	883,024	-	883,024
TOTAL ASSETS	\$ 1,067,158	\$ 883,024	\$ 1,158,259	\$ 3,108,441
LIABILITIES & FUND BALANCES				
Current Liabilities				
Accounts Payable - Operating	\$ 95,972			\$ 95,972
Accounts Payable - Reserves			\$ 10,223	\$ 10,223
Unearned Income	\$ 425,699			\$ 425,699
Payroll Expense Payable	\$ 13,785			\$ 13,785
Prepaid Owner Assessments	\$ 166,706			\$ 166,706
Total Current Liabilities	\$ 702,162	\$ -	\$ 10,223	\$ 712,384
Fund Balances				
Total Fund Balance	\$ 364,997	\$ 883,024	\$ 1,148,037	\$ 2,396,057
TOTAL LIABILITIES & FUND BALANCES	\$ 1,067,158	\$ 883,024	\$ 1,158,259	\$ 3,108,441

Reserve Fund Activity: April 2026	
Beginning Balance Jan. 1, 2026	\$ 1,150,045
Contribution from Operating Fund:	\$ 80,000
Interest from Reserve Investments:	\$ 13,952
Reserve Expenditures:	\$ (95,961)
Reserve Fund Balance April 30, 2026	\$ 1,148,037

**The M.P.R. Homeowners Association
Statement of Revenues and Expenses
For the Month Ending April 30, 2026**

	Current Period		Year-to-Date		Annual Budget
	Actual	Budget	Actual	Budget	
OPERATING REVENUES					
Assessments Income	\$ 255,518	\$ 255,518	\$ 1,022,073	\$ 1,022,073	\$ 3,066,219
Fees and Reimbursed Expenses	\$ 11,790	\$ 10,100	\$ 66,203	\$ 55,250	\$ 166,500
Investment Income	\$ 1,859	\$ 2,000	\$ 3,284	\$ 3,750	\$ 14,000
Other	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL REVENUES	\$ 269,167	\$ 267,618	\$ 1,091,560	\$ 1,081,073	\$ 3,246,719
OPERATING EXPENSES					
Common Areas	\$ 129,253	\$ 121,223	\$ 428,884	\$ 429,892	\$ 1,331,982
Recreation Centers	\$ 18,414	\$ 23,550	\$ 82,706	\$ 95,150	\$ 369,200
Lakes	\$ 660	\$ 825	\$ 2,943	\$ 3,500	\$ 10,200
General Maintenance	\$ 16,336	\$ 17,079	\$ 60,066	\$ 65,812	\$ 235,587
Administration	\$ 70,998	\$ 75,965	\$ 245,182	\$ 289,320	\$ 1,064,750
Designated Unrestricted Expenses	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL OPERATING EXPENSES	\$ 235,660	\$ 238,642	\$ 819,781	\$ 883,674	\$ 3,011,719
EXCESS (DEFICIT) OF REVENUES OVER OPERATING EXPENSES	\$ 33,506	\$ 28,976	\$ 271,780	\$ 197,399	\$ 235,000
Less: Transfer to Reserve	\$ (20,000)	\$ (20,000)	\$ (80,000)	\$ (80,000)	\$ (235,000)
Less: Depreciation	\$ (6,250)	\$ (6,250)	\$ (25,000)	\$ (25,000)	\$ (75,000)
EXCESS (DEFICIT) OF REVENUES	\$ 7,256	\$ 2,726	\$ 166,780	\$ 92,399	\$ (75,000)

Unaudited, Draft Interim Reports for Management Purposes Only