

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

	Operating Fund		Restricted Funds	
	Current Operations	Capital Fund	Reserve Fund	Total
ASSETS				
Current Assets				
Cash	\$ 781,768		\$ 405,660	\$ 1,187,427
Short-Term Investments	\$ 345,000		\$ 561,000	\$ 906,000
Long-Term Investments			\$ 102,000	\$ 102,000
Accounts Receivable (less Allowance for Doubtful Accounts)	\$ 218,935			\$ 218,935
Interest Receivable	\$ 2,132		\$ 5,362	\$ 7,494
Interfund Balance	-		-	
Prepaid Expenses	\$ 96,964			\$ 96,964
Total Current Assets	\$ 1,444,799	\$ -	\$ 1,074,021	\$ 2,518,820
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		\$ (2,933,067)		\$ (2,933,067)
Total Fixed Assets	-	858,024	-	858,024
TOTAL ASSETS	\$ 1,446,799	\$ 858,024	\$ 1,074,021	\$ 3,378,844
LIABILITIES & FUND BALANCES				
Current Liabilities				
Accounts Payable - Operating	\$ 77,454			\$ 77,454
Accounts Payable - Reserves			\$ -	\$ -
Unearned Income	\$ 851,399			\$ 851,399
Payroll Expense Payable	\$ 13,785			\$ 13,785
Prepaid Owner Assessments	\$ 154,351			\$ 154,351
Total Current Liabilities	\$ 1,096,989	\$ -	\$ -	\$ 1,096,989
Fund Balances				
Total Fund Balance	\$ 349,809	\$ 858,024	\$ 1,074,021	\$ 2,281,855
TOTAL LIABILITIES & FUND BALANCES	\$ 1,446,799	\$ 858,024	\$ 1,074,021	\$ 3,378,844

Reserve Fund Activity: August 2026	
Beginning Balance Jan. 1, 2026	\$ 1,150,045
Contribution from Operating Fund:	\$ 180,000
Interest from Reserve Investments:	\$ 27,324
Reserve Expenditures:	\$ (283,348)
Reserve Fund Balance August 31, 2026	\$ 1,074,021

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

	Current Period		Year-to-Date		Annual Budget
	Actual	Budget	Actual	Budget	
OPERATING REVENUES					
Assessments Income	\$ 255,518	\$ 255,518	\$ 2,044,146	\$ 2,044,146	\$ 3,066,219
Fees and Reimbursed Expenses	\$ 23,284	\$ 25,550	\$ 117,503	\$ 120,750	\$ 166,500
Investment Income	\$ 553	\$ 500	\$ 4,892	\$ 5,750	\$ 14,000
Other	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL REVENUES	\$ 279,355	\$ 281,568	\$ 2,166,540	\$ 2,170,646	\$ 3,246,719
OPERATING EXPENSES					
Common Areas	\$ 119,584	\$ 99,948	\$ 933,415	\$ 882,684	\$ 1,331,982
Recreation Centers	\$ 29,029	\$ 37,483	\$ 190,519	\$ 230,657	\$ 369,200
Lakes	\$ 660	\$ 825	\$ 6,147	\$ 6,900	\$ 10,200
General Maintenance	\$ 18,454	\$ 19,529	\$ 137,620	\$ 148,228	\$ 235,587
Administration	\$ 68,050	\$ 89,875	\$ 583,743	\$ 700,635	\$ 1,064,750
Designated Unrestricted Expenses	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL OPERATING EXPENSES	\$ 235,777	\$ 247,660	\$ 1,851,444	\$ 1,969,104	\$ 3,011,719
EXCESS (DEFICIT) OF REVENUES OVER OPERATING EXPENSES	\$ 43,578	\$ 33,908	\$ 315,097	\$ 201,542	\$ 235,000
Less: Transfer to Reserve	\$ (20,000)	\$ (20,000)	\$ (180,000)	\$ (160,000)	\$ (235,000)
Less: Depreciation	\$ (6,250)	\$ (6,250)	\$ (50,000)	\$ (50,000)	\$ 75,000
EXCESS (DEFICIT) OF REVENUES	\$ 17,328	\$ 7,658	\$ 85,097	\$ (8,458)	\$ 75,000

Unaudited, Draft Interim Reports for Management Purposes Only