

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

	<u>Operating Fund</u>		<u>Restricted Funds</u>	
	<u>Current Operations</u>	<u>Capital Fund</u>	<u>Reserve Fund</u>	<u>Total</u>
ASSETS				
Current Assets				
Cash	\$ 929,493		\$ 242,966	\$ 1,172,460
Short-Term Investments	\$ 345,000		\$ 711,000	\$ 1,056,000
Long-Term Investments			\$ 102,000	\$ 102,000
Accounts Receivable (less Allowance for Doubtful Accounts)	\$ 300,793			\$ 300,793
Interest Receivable	\$ 2,132		\$ 5,362	\$ 7,494
Interfund Balance	-		-	
Prepaid Expenses	\$ 114,325			\$ 114,325
Total Current Assets	\$ 1,691,743	\$ -	\$ 1,061,328	\$ 2,753,072
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		\$ (2,926,817)		\$ (2,926,817)
Total Fixed Assets	-	864,274	-	864,274
TOTAL ASSETS	\$ 1,693,743	\$ 864,274	\$ 1,061,328	\$ 3,619,346
LIABILITIES & FUND BALANCES				
Current Liabilities				
Accounts Payable - Operating	\$ 112,188			\$ 112,188
Accounts Payable - Reserves			\$ -	\$ -
Unearned Income	\$ 1,064,249			\$ 1,064,249
Payroll Expense Payable	\$ 13,785			\$ 13,785
Prepaid Owner Assessments	\$ 181,963			\$ 181,963
Total Current Liabilities	\$ 1,372,184	\$ -	\$ -	\$ 1,372,184
Fund Balances				
Total Fund Balance	\$ 321,559	\$ 864,274	\$ 1,061,328	\$ 2,247,162
TOTAL LIABILITIES & FUND BALANCES	\$ 1,693,743	\$ 864,274	\$ 1,061,328	\$ 3,619,346

Reserve Fund Activity: July 2026	
Beginning Balance Jan. 1, 2026	\$ 1,150,045
Contribution from Operating Fund:	\$ 160,000
Interest from Reserve Investments:	\$ 23,604
Reserve Expenditures:	\$ (272,321)
Reserve Fund Balance July 31, 2026	\$ 1,061,328

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

	Current Period		Year-to-Date		Annual Budget
	Actual	Budget	Actual	Budget	
OPERATING REVENUES					
Assessments Income	\$ 255,518	\$ 255,518	\$ 1,788,628	\$ 1,788,628	\$ 3,066,219
Fees and Reimbursed Expenses	\$ 9,767	\$ 13,250	\$ 94,218	\$ 95,200	\$ 166,500
Investment Income	\$ 533	\$ 500	\$ 4,339	\$ 5,250	\$ 14,000
Other	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL REVENUES	\$ 265,819	\$ 269,268	\$ 1,887,185	\$ 1,889,078	\$ 3,246,719
OPERATING EXPENSES					
Common Areas	\$ 153,714	\$ 136,448	\$ 813,477	\$ 782,736	\$ 1,331,982
Recreation Centers	\$ 28,212	\$ 38,824	\$ 161,490	\$ 193,174	\$ 369,200
Lakes	\$ 871	\$ 925	\$ 5,487	\$ 6,075	\$ 10,200
General Maintenance	\$ 18,809	\$ 19,529	\$ 119,165	\$ 128,699	\$ 235,587
Administration	\$ 70,034	\$ 83,095	\$ 471,948	\$ 567,010	\$ 1,064,750
Designated Unrestricted Expenses	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL OPERATING EXPENSES	\$ 271,640	\$ 278,821	\$ 1,571,568	\$ 1,677,694	\$ 3,011,719
EXCESS (DEFICIT) OF REVENUES OVER OPERATING EXPENSES	\$ (5,822)	\$ (9,553)	\$ 315,618	\$ 211,384	\$ 235,000
Less: Transfer to Reserve	\$ (40,000)	\$ (20,000)	\$ (160,000)	\$ (140,000)	\$ (235,000)
Less: Depreciation	\$ (6,250)	\$ (6,250)	\$ (43,750)	\$ (43,750)	\$ (75,000)
EXCESS (DEFICIT) OF REVENUES	\$ (52,072)	\$ (35,803)	\$ 111,868	\$ 27,634	\$ (75,000)

Unaudited, Draft Interim Reports for Management Purposes Only