

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

	Operating Fund		Restricted Funds	
	Current Operations	Capital Fund	Reserve Fund	Total
ASSETS				
Current Assets				
Cash	\$ 638,866		\$ 271,650	\$ 910,516
Short-Term Investments	\$ 345,000		\$ 436,000	\$ 781,000
Long-Term Investments			\$ 477,000	\$ 477,000
Accounts Receivable (less Allowance for Doubtful Accounts)	\$ 72,568			\$ 72,568
Interest Receivable	\$ 2,132		\$ 5,362	\$ 7,494
Interfund Balance	-		-	
Prepaid Expenses	\$ 155,226			\$ 155,226
Total Current Assets	\$ 1,213,792	\$ -	\$ 1,190,012	\$ 2,403,804
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		\$ (2,901,817)		\$ (2,901,817)
Total Fixed Assets	-	889,274	-	889,274
TOTAL ASSETS	\$ 1,215,792	\$ 889,274	\$ 1,190,012	\$ 3,295,079
LIABILITIES & FUND BALANCES				
Current Liabilities				
Accounts Payable - Operating	\$ 49,848			\$ 49,848
Accounts Payable - Reserves			\$ 19,514	\$ 19,514
Unearned Income	\$ 638,549			\$ 638,549
Payroll Expense Payable	\$ 13,785			\$ 13,785
Prepaid Owner Assessments	\$ 161,343			\$ 161,343
Total Current Liabilities	\$ 863,525	\$ -	\$ 19,514	\$ 883,040
Fund Balances				
Total Fund Balance	\$ 352,267	\$ 889,274	\$ 1,170,499	\$ 2,412,039
TOTAL LIABILITIES & FUND BALANCES	\$ 1,215,792	\$ 889,274	\$ 1,190,012	\$ 3,295,079

Reserve Fund Activity: March 2026	
Beginning Balance Jan. 1, 2026	\$ 1,150,045
Contribution from Operating Fund:	\$ 60,000
Interest from Reserve Investments:	\$ 10,814
Reserve Expenditures:	\$ (50,362)
Reserve Fund Balance March 31, 2026	\$ 1,170,499

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

	Current Period		Year-to-Date		Annual Budget
	Actual	Budget	Actual	Budget	
OPERATING REVENUES					
Assessments Income	\$ 255,518	\$ 255,518	\$ 511,037	\$ 511,037	\$ 3,066,219
Fees and Reimbursed Expenses	\$ 17,308	\$ 15,050	\$ 54,413	\$ 45,150	\$ 166,500
Investment Income	\$ 301	\$ 500	\$ 1,426	\$ 1,750	\$ 14,000
Other	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL REVENUES	\$ 273,127	\$ 271,068	\$ 566,875	\$ 557,937	\$ 3,246,719
OPERATING EXPENSES					
Common Areas	\$ 96,486	\$ 91,723	\$ 299,631	\$ 308,669	\$ 1,331,982
Recreation Centers	\$ 23,463	\$ 24,500	\$ 64,292	\$ 71,600	\$ 369,200
Lakes	\$ 773	\$ 825	\$ 2,283	\$ 2,675	\$ 10,200
General Maintenance	\$ 15,933	\$ 18,129	\$ 43,770	\$ 48,733	\$ 235,587
Administration	\$ 62,250	\$ 77,515	\$ 173,367	\$ 213,355	\$ 1,064,750
Designated Unrestricted Expenses	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL OPERATING EXPENSES	\$ 198,905	\$ 212,692	\$ 583,343	\$ 645,032	\$ 3,011,719
EXCESS (DEFICIT) OF REVENUES OVER OPERATING EXPENSES	\$ 74,223	\$ 58,376	\$ (16,468)	\$ (87,096)	\$ 235,000
Less: Transfer to Reserve	\$ -	\$ (20,000)	\$ (60,000)	\$ (60,000)	\$ (235,000)
Less: Depreciation	\$ (6,250)	\$ (6,250)	\$ (18,750)	\$ (18,750)	\$ (75,000)
EXCESS (DEFICIT) OF REVENUES	\$ 67,973	\$ 32,126	\$ (95,218)	\$ (165,846)	\$ (75,000)

Unaudited, Draft Interim Reports for Management Purposes Only