

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

|                                                            | Operating Fund     | Restricted Funds |              |                |
|------------------------------------------------------------|--------------------|------------------|--------------|----------------|
|                                                            | Current Operations | Capital Fund     | Reserve Fund | Total          |
| ASSETS                                                     |                    |                  |              |                |
| Current Assets                                             |                    |                  |              |                |
| Cash                                                       | \$ 286,096         |                  | \$ 252,788   | \$ 538,884     |
| Short-Term Investments                                     | \$ 345,000         |                  | \$ 761,000   | \$ 1,106,000   |
| Long-Term Investments                                      |                    |                  | \$ 152,000   | \$ 152,000     |
| Accounts Receivable (less Allowance for Doubtful Accounts) | \$ 106,862         |                  |              | \$ 106,862     |
| Interest Receivable                                        | \$ 2,132           |                  | \$ 5,362     | \$ 7,494       |
| Interfund Balance                                          | -                  |                  | -            |                |
| Prepaid Expenses                                           | \$ 131,046         |                  |              | \$ 131,046     |
| Total Current Assets                                       | \$ 871,136         | \$ -             | \$ 1,171,149 | \$ 2,042,285   |
| 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                                   |                    | \$ (2,914,317)   |              | \$ (2,914,317) |
| Total Fixed Assets                                         | -                  | 876,774          | -            | 876,774        |
| TOTAL ASSETS                                               | \$ 873,136         | \$ 876,774       | \$ 1,171,149 | \$ 2,921,059   |
| LIABILITIES & FUND BALANCES                                |                    |                  |              |                |
| Current Liabilities                                        |                    |                  |              |                |
| Accounts Payable - Operating                               | \$ 74,434          |                  |              | \$ 74,434      |
| Accounts Payable - Reserves                                |                    |                  | \$ -         | \$ -           |
| Unearned Income                                            | \$ 212,850         |                  |              | \$ 212,850     |
| Payroll Expense Payable                                    | \$ 13,785          |                  |              | \$ 13,785      |
| Prepaid Owner Assessments                                  | \$ 196,105         |                  |              | \$ 196,105     |
| Total Current Liabilities                                  | \$ 497,174         | \$ -             | \$ -         | \$ 497,174     |
| Fund Balances                                              |                    |                  |              |                |
| Total Fund Balance                                         | \$ 375,962         | \$ 876,774       | \$ 1,171,150 | \$ 2,423,885   |
| TOTAL LIABILITIES & FUND BALANCES                          | \$ 873,136         | \$ 876,774       | \$ 1,171,149 | \$ 2,921,059   |

|                                          |                     |
|------------------------------------------|---------------------|
| <b>Reserve Fund Activity: May 2026</b>   |                     |
| Beginning Balance Jan. 1, 2026           | \$ 1,150,045        |
| Contribution from Operating Fund:        | \$ 100,000          |
| Interest from Reserve Investments:       | \$ 17,065           |
| Reserve Expenditures:                    | \$ (95,961)         |
| <b>Reserve Fund Balance May 31, 2026</b> | <b>\$ 1,171,150</b> |

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

|                                                                 | <b>Current Period</b> |                    | <b>Year-to-Date</b> |                     | <b>Annual Budget</b> |
|-----------------------------------------------------------------|-----------------------|--------------------|---------------------|---------------------|----------------------|
|                                                                 | <b>Actual</b>         | <b>Budget</b>      | <b>Actual</b>       | <b>Budget</b>       |                      |
| <b>OPERATING REVENUES</b>                                       |                       |                    |                     |                     |                      |
| Assessments Income                                              | \$ 255,518            | \$ 255,518         | \$ 1,277,591        | \$ 1,277,591        | \$ 3,066,219         |
| Fees and Reimbursed Expenses                                    | \$ 9,381              | \$ 13,350          | \$ 75,584           | \$ 68,600           | \$ 166,500           |
| Investment Income                                               | \$ 170                | \$ 500             | \$ 3,454            | \$ 4,250            | \$ 14,000            |
| Other                                                           | \$ -                  | \$ -               | \$ -                | \$ -                | \$ -                 |
| <b>TOTAL REVENUES</b>                                           | <b>\$ 265,069</b>     | <b>\$ 269,368</b>  | <b>\$ 1,356,629</b> | <b>\$ 1,350,441</b> | <b>\$ 3,246,719</b>  |
| <b>OPERATING EXPENSES</b>                                       |                       |                    |                     |                     |                      |
| Common Areas                                                    | \$ 101,227            | \$ 98,448          | \$ 530,111          | \$ 528,340          | \$ 1,331,982         |
| Recreation Centers                                              | \$ 19,713             | \$ 25,050          | \$ 103,089          | \$ 120,200          | \$ 369,200           |
| Lakes                                                           | \$ 1,012              | \$ 825             | \$ 3,955            | \$ 4,325            | \$ 10,200            |
| General Maintenance                                             | \$ 21,587             | \$ 23,879          | \$ 81,653           | \$ 89,691           | \$ 235,587           |
| Administration                                                  | \$ 92,877             | \$ 111,510         | \$ 338,059          | \$ 399,830          | \$ 1,064,750         |
| Designated Unrestricted Expenses                                | \$ -                  | \$ -               | \$ -                | \$ -                | \$ -                 |
| <b>TOTAL OPERATING EXPENSES</b>                                 | <b>\$ 236,416</b>     | <b>\$ 259,712</b>  | <b>\$ 1,056,867</b> | <b>\$ 1,142,386</b> | <b>\$ 3,011,719</b>  |
| <b>EXCESS (DEFICIT) OF REVENUES<br/>OVER OPERATING EXPENSES</b> | <b>\$ 28,653</b>      | <b>\$ 9,656</b>    | <b>\$ 299,762</b>   | <b>\$ 208,055</b>   | <b>\$ 235,000</b>    |
| Less: Transfer to Reserve                                       | \$ (20,000)           | \$ (20,000)        | \$ (100,000)        | \$ (100,000)        | \$ (235,000)         |
| Less: Depreciation                                              | \$ (6,250)            | \$ (6,250)         | \$ (31,250)         | \$ (31,250)         | \$ (75,000)          |
| <b>EXCESS (DEFICIT) OF REVENUES</b>                             | <b>\$ 2,403</b>       | <b>\$ (16,594)</b> | <b>\$ 168,512</b>   | <b>\$ 76,805</b>    | <b>\$ (75,000)</b>   |

Unaudited, Draft Interim Reports for Management Purposes Only