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

	Operating Fund	Restricted Funds		
	Current Operations	Capital Fund	Reserve Fund	Total
ASSETS				
Current Assets				
Cash	$ 571,382		$ 323,592	$ 894,974
Short-Term Investments	$ 345,000		$ 561,000	$ 906,000
Long-Term Investments			$ 202,000	$ 202,000
Accounts Receivable (less Allowance for Doubtful Accounts)	$ 227,167			$ 227,167
Interest Receivable	$ 2,132		$ 5,362	$ 7,494
Interfund Balance	-		-	
Prepaid Expenses	$ 83,469			$ 83,469
Total Current Assets	$ 1,229,150	$ -	$ 1,091,954	$ 2,321,104
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		$ (2,939,317)		$ (2,939,317)
Total Fixed Assets	-	851,774	-	851,774
TOTAL ASSETS	**$ 1,231,150**	**$ 851,774**	**$ 1,091,954**	**$ 3,174,878**
LIABILITIES & FUND BALANCES				
Current Liabilities				
Accounts Payable - Operating	$ 84,113			$ 84,113
Accounts Payable - Reserves			$ 10,755	$ 10,755
Unearned Income	$ 638,768			$ 638,768
Payroll Expense Payable	$ 13,785			$ 13,785
Prepaid Owner Assessments	$ 151,063			$ 151,063
Total Current Liabilities	**$ 887,729**	$ -	**$ 10,755**	**$ 898,484**
Fund Balances				
Total Fund Balance	**$ 343,420**	**$ 851,774**	**$ 1,081,199**	**$ 2,276,394**
TOTAL LIABILITIES & FUND BALANCES	**$ 1,231,150**	**$ 851,774**	**$ 1,081,199**	**$ 3,174,878**

Reserve Fund Activity: September 2026	
Beginning Balance Jan. 1, 2026	$ 1,150,045
Contribution from Operating Fund:	$ 200,000
Interest from Reserve Investments:	$ 28,943
Reserve Expenditures:	$ (297,789)
Reserve Fund Balance September 30, 2026	**$ 1,081,199**

Unaudited, Draft Interim Reports for Management Purposes Only

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

	Current Period		Year-to-Date		Annual Budget
	Actual	Budget	Actual	Budget	
OPERATING REVENUES					
Assessments Income	$ 255,518	$ 255,518	$ 2,299,664	$ 2,299,664	$ 3,066,219
Fees and Reimbursed Expenses	$ 21,124	$ 12,700	$ 137,573	$ 133,450	$ 166,500
Investment Income	$ 433	$ 450	$ 5,335	$ 6,200	$ 14,000
Other	$ -	$ -	$ -	$ -	$ -
TOTAL REVENUES	**$ 277,075**	**$ 268,668**	**$ 2,442,572**	**$ 2,439,314**	**$ 3,246,719**
OPERATING EXPENSES					
Common Areas	$ 126,492	$ 97,948	$ 1,059,907	$ 980,632	$ 1,331,982
Recreation Centers	$ 23,359	$ 30,975	$ 220,978	$ 261,632	$ 369,200
Lakes	$ 660	$ 825	$ 6,807	$ 7,725	$ 10,200
General Maintenance	$ 17,285	$ 19,529	$ 151,259	$ 167,757	$ 235,587
Administration	$ 93,850	$ 97,975	$ 678,843	$ 798,610	$ 1,064,750
Designated Unrestricted Expenses	$ -	$ -	$ -	$ -	$ -
TOTAL OPERATING EXPENSES	**$ 261,646**	**$ 247,252**	**$ 2,117,795**	**$ 2,216,356**	**$ 3,011,719**
EXCESS (DEFICIT) OF REVENUES OVER OPERATING EXPENSES	**$ 15,429**	**$ 21,416**	**$ 324,777**	**$ 222,958**	**$ 235,000**
Less: Transfer to Reserve	$ (20,000)	$ (20,000)	$ (200,000)	$ (180,000)	$ (235,000)
Less: Depreciation	$ (6,250)	$ (6,250)	$ (56,250)	$ (56,250)	$ 75,000
EXCESS (DEFICIT) OF REVENUES	**$ (10,821)**	**$ (4,834)**	**$ 68,527**	**$ (13,292)**	**$ 75,000**

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