The M.P.R. Homeowners' Association
Statement of Assets, Liabilities, Fund Balances
For the Month Ending April 30, 2025

	Operating Fund	Restricted Funds		
	Current Operations	Capital Fund	Reserve Fund	Total
ASSETS				
Current Assets				
Cash	$ 427,729	$ -	$ 123,558	$ 551,286
Short-Term Investments	$ 370,000		$ 577,000	$ 947,000
Long-Term Investments			$ 561,000	$ 561,000
Accounts Receivable (less Allowance	$ 50,389			$ 50,389
for Doubtful Accounts)				$ -
Interest Receivable	$ 7,269		$ 11,172	$ 18,441
Interfund Balance	-		-	$ -
Prepaid Expenses	$ 140,477			$ 140,477
Total Current Assets	$ 995,863	$ -	$ 1,272,730	$ 2,268,593
Other Assets				
Interfund Balance	$ -		$ -	$ -
Refundable Deposits	$ 2,000	-	$ -	$ 2,000
Total Other Assets	$ 2,000	$ -	$ -	$ 2,000
Fixed Assets				
Property & Equipment		3,772,637		3,772,637
Accumulated Depreciation		(2,838,349)		(2,838,349)
Total Fixed Assets	-	934,288	-	934,288
TOTAL ASSETS	**$ 997,863**	**$ 934,288**	**$ 1,272,730**	**$ 3,204,881**
LIABILITIES & FUND BALANCES				
Current Liabilities				
Accounts Payable - Operating	$ 51,851			$ 51,851
Accounts Payable - Reserves			$ -	$ -
Unearned Income	$ 404,317			$ 404,317
Comp & Benefits Accruals	$ 197,475			$ 197,475
Prepaid Owner Assessments	$ 149,280			$ 149,280
Total Current Liabilities	**$ 802,923**	$ -	$ -	**$ 802,923**
Fund Balances				
Total Fund Balance	**$ 194,940**	**$ 934,288**	**$ 1,272,730**	**$ 2,401,958**
TOTAL LIABILITIES & FUND BALANCES	**$ 997,863**	**$ 934,288**	**$ 1,272,730**	**$ 3,204,881**

Reserve Fund Activity: April 2025	
Beginning Balance Jan. 1, 2024	$ 1,288,579
Contribution from Operating Fund:	$ 40,000
Interest from Reserve Investments:	$ 19,007
Reserve Expenditures:	$ (74,857)
Reserve Fund Balance April 30, 2025	**$ 1,272,730**

The M.P.R. Homeowners Association
Statement of Revenues and Expenses
For the Month Ending April 30, 2025

	Current Period		Year-to-Date		Annual Budget
	Actual	Budget	Actual	Budget	
OPERATING REVENUES					
Assessments Income	242,684	242,684	970,737	970,737	2,912,208
Fees and Reimbursed Expenses	11,448	9,800	64,346	57,900	164,500
Investment Income	3,063	2,000	9,606	6,600	16,500
Other	0	0	0	0	0
TOTAL REVENUES	**257,195**	**254,484**	**1,044,689**	**1,035,237**	**3,093,208**
OPERATING EXPENSES					
Common Areas	95,257	88,312	356,751	368,898	1,277,545
Recreation Centers	23,105	25,100	88,505	99,225	387,700
Lakes	660	974	2,719	3,896	12,000
General Maintenance	17,540	17,729	61,142	66,112	226,700
Administration	76,982	74,630	266,059	277,715	971,950
Designated Unrestricted Expenses	0	0	0	0	0
TOTAL OPERATING EXPENSES	**213,545**	**206,745**	**775,175**	**815,846**	**2,875,895**
EXCESS (DEFICIT) OF REVENUES OVER OPERATING EXPENSES	**$ 43,650**	**$ 47,739**	**$ 269,514**	**$ 219,391**	**$ 217,313**
Less: Transfer to Reserve	$ -	$ (18,000)	$ (40,000)	$ (72,000)	$ (217,313)
Less: Depreciation	$ (6,250)	$ (6,250)	$ (25,000)	$ (25,000)	$ (75,000)
EXCESS (DEFICIT) OF REVENUES	**$ 37,400**	**$ 23,489**	**$ 204,514**	**$ 122,391**	**$ (75,000)**

Unaudited, Draft Interim Reports for Management Purposes Only