The M.P.R. Homeowners' Association
Statement of Assets, Liabilities, Fund Balances
For the Month Ending July 31, 2025

	Operating Fund	Restricted Funds		
	Current Operations	Capital Fund	Reserve Fund	Total
ASSETS				
Current Assets				
Cash	$ 1,059,352		$ 177,395	$ 1,236,748
Short-Term Investments	$ 280,000		$ 302,000	$ 582,000
Long-Term Investments			$ 761,000	$ 761,000
Accounts Receivable (less Allowance for Doubtful Accounts)	$ 187,119			$ 187,119
Interest Receivable	$ 7,269		$ 11,172	$ 18,441
Interfund Balance	-		-	
Prepaid Expenses	$ 113,786			$ 113,786
Total Current Assets	$ 1,647,526	$ -	$ 1,251,567	$ 2,899,093
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		$ (2,857,099)		$ (2,857,099)
Total Fixed Assets	-	915,538	-	915,538
TOTAL ASSETS	**$ 1,649,526**	**$ 915,538**	**$ 1,251,567**	**$ 3,816,632**
LIABILITIES & FUND BALANCES				
Current Liabilities				
Accounts Payable - Operating	$ 129,044			$ 129,044
Accounts Payable - Reserves			$ 2,210	$ 2,210
Unearned Income	$ 1,010,793			$ 1,010,793
Comp & Benefits Accruals	$ 206,816			$ 206,816
Prepaid Owner Assessments	$ 95,403			$ 95,403
Total Current Liabilities	**$ 1,442,057**	$ -	**$ 2,210**	**$ 1,444,267**
Fund Balances				
Total Fund Balance	**$ 207,469**	**$ 915,538**	**$ 1,249,358**	**$ 2,372,365**
TOTAL LIABILITIES & FUND BALANCES	**$ 1,649,526**	**$ 915,538**	**$ 1,251,567**	**$ 3,816,632**

Reserve Fund Activity: July 2025	
Beginning Balance Jan. 1, 2024	$ 1,288,579
Contribution from Operating Fund:	$ 40,000
Interest from Reserve Investments:	$ 34,168
Reserve Expenditures:	$ (113,390)
Reserve Fund Balance July 31, 2025	**$ 1,249,358**

Unaudited, Draft Interim Reports for Management Purposes Only

The M.P.R. Homeowners Association
Statement of Revenues and Expenses
For the Month Ending July 31, 2025

	Current Period				Year-to-Date				Annual Budget	
	Actual		Budget		Actual		Budget			
OPERATING REVENUES										
Assessments Income	$	242,684	$	242,684	$	1,698,789	$	1,698,789	$	2,912,208
Fees and Reimbursed Expenses	$	13,424	$	13,500	$	95,712	$	95,000	$	164,500
Investment Income	$	1,074	$	1,200	$	14,454	$	10,000	$	16,500
Other	$	-	$	-	$	-	$	-	$	-
TOTAL REVENUES	**$**	**257,182**	**$**	**257,384**	**$**	**1,808,955**	**$**	**1,803,789**	**$**	**3,093,208**
OPERATING EXPENSES										
Common Areas	$	151,907	$	143,812	$	713,456	$	722,034	$	1,277,545
Recreation Centers	$	37,123	$	41,724	$	183,584	$	210,399	$	387,700
Lakes	$	857	$	974	$	4,896	$	6,818	$	12,000
General Maintenance	$	18,358	$	18,379	$	118,999	$	126,549	$	226,700
Administration	$	65,170	$	73,330	$	505,460	$	534,410	$	971,950
Designated Unrestricted Expenses	$	-	$	-	$	-	$	-	$	-
TOTAL OPERATING EXPENSES	**$**	**273,414**	**$**	**278,219**	**$**	**1,526,396**	**$**	**1,600,210**	**$**	**2,875,895**
EXCESS (DEFICIT) OF REVENUES OVER OPERATING EXPENSES	**$**	**(16,232)**	**$**	**(20,835)**	**$**	**282,560**	**$**	**203,579**	**$**	**217,313**
Less: Transfer to Reserve	$	-	$	(18,000)	$	(40,000)	$	(126,000)	$	(217,313)
Less: Depreciation	$	(6,250)	$	(6,250)	$	(43,750)	$	(43,750)	$	(75,000)
EXCESS (DEFICIT) OF REVENUES	**$**	**(22,482)**	**$**	**(45,085)**	**$**	**198,810**	**$**	**33,829**	**$**	**(75,000)**

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