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

	Operating Fund	Restricted Funds		
	Current Operations	Capital Fund	Reserve Fund	Total
ASSETS				
Current Assets				
Cash	$ 943,797		$ 176,942	$ 1,120,739
Short-Term Investments	$ 280,000		$ 552,000	$ 832,000
Long-Term Investments			$ 511,000	$ 511,000
Accounts Receivable (less Allowance for Doubtful Accounts)	$ 89,150			$ 89,150
Interest Receivable	$ 7,269		$ 11,172	$ 18,441
Interfund Balance	-		-	
Prepaid Expenses	$ 121,708			$ 121,708
Total Current Assets	$ 1,441,924	$ -	$ 1,251,114	$ 2,693,037
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		$ (2,863,349)		$ (2,863,349)
Total Fixed Assets	-	909,288	-	909,288
TOTAL ASSETS	**$ 1,443,924**	**$ 909,288**	**$ 1,251,114**	**$ 3,604,326**
LIABILITIES & FUND BALANCES				
Current Liabilities				
Accounts Payable - Operating	$ 60,398			$ 60,398
Accounts Payable - Reserves			$ 1,836	$ 1,836
Unearned Income	$ 808,635			$ 808,635
Comp & Benefits Accruals	$ 208,857			$ 208,857
Prepaid Owner Assessments	$ 105,392			$ 105,392
Total Current Liabilities	**$ 1,183,283**	$ -	**$ 1,836**	**$ 1,185,119**
Fund Balances				
Total Fund Balance	**$ 260,641**	**$ 909,288**	**$ 1,249,279**	**$ 2,419,207**
TOTAL LIABILITIES & FUND BALANCES	**$ 1,443,924**	**$ 909,288**	**$ 1,251,114**	**$ 3,604,326**

Reserve Fund Activity: August 2025	
Beginning Balance Jan. 1, 2024	$ 1,288,579
Contribution from Operating Fund:	$ 40,000
Interest from Reserve Investments:	$ 37,756
Reserve Expenditures:	$ (117,056)
Reserve Fund Balance August 31, 2025	**$ 1,249,279**

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

	Current Period		Year-to-Date		Annual Budget
	Actual	Budget	Actual	Budget	
OPERATING REVENUES					
Assessments Income	$ 242,684	$ 242,684	$ 1,941,473	$ 1,941,473	$ 2,912,208
Fees and Reimbursed Expenses	$ 26,608	$ 23,300	$ 122,320	$ 118,300	$ 164,500
Investment Income	$ 914	$ 500	$ 15,368	$ 10,500	$ 16,500
Other	$ -	$ -	$ -	$ -	$ -
TOTAL REVENUES	**$ 270,206**	**$ 266,484**	**$ 2,079,161**	**$ 2,070,273**	**$ 3,093,208**
OPERATING EXPENSES					
Common Areas	$ 92,975	$ 96,812	$ 806,431	$ 818,846	$ 1,277,545
Recreation Centers	$ 36,876	$ 42,083	$ 220,460	$ 252,482	$ 387,700
Lakes	$ 565	$ 974	$ 5,462	$ 7,792	$ 12,000
General Maintenance	$ 16,407	$ 18,379	$ 135,406	$ 144,928	$ 226,700
Administration	$ 70,192	$ 75,510	$ 575,652	$ 609,920	$ 971,950
Designated Unrestricted Expenses	$ -	$ -	$ -	$ -	$ -
TOTAL OPERATING EXPENSES	**$ 217,016**	**$ 233,758**	**$ 1,743,412**	**$ 1,833,968**	**$ 2,875,895**
EXCESS (DEFICIT) OF REVENUES OVER OPERATING EXPENSES	**$ 53,190**	**$ 32,726**	**$ 335,750**	**$ 236,305**	**$ 217,313**
Less: Transfer to Reserve	$ -	$ (18,000)	$ (40,000)	$ (144,000)	$ (217,313)
Less: Depreciation	$ (6,250)	$ (6,250)	$ (50,000)	$ (50,000)	$ (75,000)
EXCESS (DEFICIT) OF REVENUES	**$ 46,940**	**$ 8,476**	**$ 245,750**	**$ 42,305**	**$ (75,000)**

Unaudited, Draft Interim Reports for Management Purposes Only