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

	Operating Fund	Restricted Funds		
	Current Operations	Capital Fund	Reserve Fund	Total
ASSETS				
Current Assets				
Cash	$ 804,463		$ 177,070	$ 981,533
Short-Term Investments	$ 280,000		$ 552,000	$ 832,000
Long-Term Investments			$ 511,000	$ 511,000
Accounts Receivable (less Allowance for Doubtful Accounts)	$ 58,858			$ 58,858
Interest Receivable	$ 7,269		$ 11,172	$ 18,441
Interfund Balance	-		-	
Prepaid Expenses	$ 94,039			$ 94,039
Total Current Assets	$ 1,244,630	$ -	$ 1,251,242	$ 2,495,871
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		$ (2,869,599)		$ (2,869,599)
Total Fixed Assets	-	903,038	-	903,038
TOTAL ASSETS	**$ 1,246,630**	**$ 903,038**	**$ 1,251,242**	**$ 3,400,910**
LIABILITIES & FUND BALANCES				
Current Liabilities				
Accounts Payable - Operating	$ 72,079			$ 72,079
Accounts Payable - Reserves			$ 17,271	$ 17,271
Unearned Income	$ 606,476			$ 606,476
Comp & Benefits Accruals	$ 209,803			$ 209,803
Prepaid Owner Assessments	$ 112,144			$ 112,144
Total Current Liabilities	**$ 1,000,502**	$ -	**$ 17,271**	**$ 1,017,773**
Fund Balances				
Total Fund Balance	**$ 246,128**	**$ 903,038**	**$ 1,233,972**	**$ 2,383,137**
TOTAL LIABILITIES & FUND BALANCES	**$ 1,246,630**	**$ 903,038**	**$ 1,251,242**	**$ 3,400,910**

Reserve Fund Activity: September 2025	
Beginning Balance Jan. 1, 2024	$ 1,288,579
Contribution from Operating Fund:	$ 40,000
Interest from Reserve Investments:	$ 39,719
Reserve Expenditures:	$ (134,327)
Reserve Fund Balance September 30, 2025	**$ 1,233,972**

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, 2025

	Current Period				Year-to-Date				Annual Budget	
	Actual		Budget		Actual		Budget			
OPERATING REVENUES										
Assessments Income	$	242,684	$	242,684	$	2,142,817	$	2,142,817	$	2,912,208
Fees and Reimbursed Expenses	$	9,353	$	12,300	$	131,673	$	130,600	$	164,500
Investment Income	$	847	$	500	$	16,215	$	11,000	$	16,500
Other	$	-	$	-	$	-	$	-	$	-
TOTAL REVENUES	**$**	**252,884**	**$**	**255,484**	**$**	**2,290,705**	**$**	**2,284,417**	**$**	**3,093,208**
OPERATING EXPENSES										
Common Areas	$	110,123	$	119,337	$	916,554	$	938,183	$	1,277,545
Recreation Centers	$	27,168	$	28,525	$	247,629	$	281,007	$	387,700
Lakes	$	685	$	1,024	$	6,146	$	8,816	$	12,000
General Maintenance	$	15,730	$	17,379	$	151,137	$	162,307	$	226,700
Administration	$	98,937	$	90,015	$	674,589	$	699,935	$	971,950
Designated Unrestricted Expenses	$	-	$	-	$	-	$	-	$	-
TOTAL OPERATING EXPENSES	**$**	**252,643**	**$**	**256,280**	**$**	**1,996,055**	**$**	**2,090,248**	**$**	**2,875,895**
EXCESS (DEFICIT) OF REVENUES OVER OPERATING EXPENSES	**$**	**241**	**$**	**(796)**	**$**	**294,650**	**$**	**194,169**	**$**	**217,313**
Less: Transfer to Reserve	$	-	$	(18,000)	$	(40,000)	$	(162,000)	$	(217,313)
Less: Depreciation	$	(6,250)	$	(6,250)	$	(56,250)	$	(56,250)	$	(75,000)
EXCESS (DEFICIT) OF REVENUES	**$**	**(6,009)**	**$**	**(25,046)**	**$**	**198,400**	**$**	**(24,081)**	**$**	**(75,000)**

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