



Riverstone Homeowners Association, Inc.
Balance Sheet Comparison Report
As Of 7/31/2025

| | <u>Balance</u> <u>7/31/2025</u> | <u>Balance</u> <u>6/30/2025</u> | <u>Change</u> |
|--|--|--|-------------------------|
| Assets | | | |
| <u>Cash-Foundation</u> | | | |
| 10300 - Foundation Payments | \$207,963.95 | \$207,959.53 | \$4.42 |
| 10310 - Foundation ICS | \$714,384.82 | \$713,990.58 | \$394.24 |
| 10320 - Foundation CDARS | \$516,004.82 | \$514,221.25 | \$1,783.57 |
| <u>Cash-Foundation Total</u> | \$1,438,353.59 | \$1,436,171.36 | \$2,182.23 |
| <u>Cash-Operating</u> | | | |
| 10100 - Operating Fund:AAB - Operating Account | (\$99,812.81) | (\$154,447.90) | \$54,635.09 |
| 10110 - Operating Fund:ICS - Operating Account DDA | \$1,957,014.45 | \$3,877,776.02 | (\$1,920,761.57) |
| 10120 - Operating Fund:AAB - Pool/Construction Deposit | \$287,543.00 | \$284,536.89 | \$3,006.11 |
| 10130 - Operating Fund:Operating - Petty Cash -Debit | \$3,200.02 | \$3,721.97 | (\$521.95) |
| 10140 - Operating Fund CDARS | \$1,059,684.74 | \$1,056,480.56 | \$3,204.18 |
| <u>Cash-Operating Total</u> | \$3,207,629.40 | \$5,068,067.54 | (\$1,860,438.14) |
| <u>Cash-Reserves</u> | | | |
| 10215 - Reserve/Replacement Fund:ICS - Reserve MM | \$2,677,868.33 | \$1,990,812.92 | \$687,055.41 |
| 10225 - Reserve/Replacement Fund:AAB - Reserve Account | \$0.00 | \$0.00 | \$0.00 |
| 10235 - Reserve/Replacement Fund CDARS | \$2,246,918.38 | \$2,237,881.34 | \$9,037.04 |
| 10245 - Reserve/Replacement Fund: ML 531-02323 | \$3,837,365.49 | \$3,836,981.09 | \$384.40 |
| <u>Cash-Reserves Total</u> | \$8,762,152.20 | \$8,065,675.35 | \$696,476.85 |
| <u>Other Current Assets</u> | | | |
| 13800 - Fixed Assets | \$119,956.00 | \$119,956.00 | \$0.00 |
| 13850 - Accumulated Depreciation | (\$92,788.00) | (\$79,999.00) | (\$12,789.00) |
| 13900 - Prepaid Insurance | \$129,869.99 | \$155,790.85 | (\$25,920.86) |
| 13950 - Prepaid Expenses | \$4,944.00 | \$21,264.00 | (\$16,320.00) |
| 30410 - Due From Operating | (\$1,000.00) | (\$1,000.00) | \$0.00 |
| <u>Other Current Assets Total</u> | \$160,981.99 | \$216,011.85 | (\$55,029.86) |
| <u>Accounts Receivable (A/R)</u> | | | |
| 13100 - Assessment Receivable | \$890,399.28 | \$941,013.88 | (\$50,614.60) |
| 13610 - Misc Income Receivable | \$213,476.66 | \$213,476.66 | \$0.00 |
| 13700 - Allowance for Doubtful Accounts | (\$44,582.98) | (\$45,588.92) | \$1,005.94 |
| <u>Accounts Receivable (A/R) Total</u> | \$1,059,292.96 | \$1,108,901.62 | (\$49,608.66) |
| <u>Assets Total</u> | \$14,628,410.14 | \$15,894,827.72 | (\$1,266,417.58) |
| Liabilities and Equity | | | |
| <u>Accounts Payable (A/P)</u> | | | |
| 30100 - Accounts Payable | \$17,753.87 | (\$52,179.30) | \$69,933.17 |
| 30110 - Accounts Payable - Reserve | \$126,805.04 | \$20,136.58 | \$106,668.46 |
| <u>Accounts Payable (A/P) Total</u> | \$144,558.91 | (\$32,042.72) | \$176,601.63 |



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|---|------------------------------------|------------------------------------|------------------|
| <u>Other Current Liabilities</u> | | | |
| 30101 - Accrued Payroll | \$10,148.77 | \$0.00 | \$10,148.77 |
| 30102 - Accrued PTO | \$13,383.40 | \$0.00 | \$13,383.40 |
| 30103 - Accrued Expenses | \$7,600.32 | \$0.00 | \$7,600.32 |
| 30200 - Due to/from Foundation | \$0.00 | \$0.00 | \$0.00 |
| 30300 - Due to/from Commercial POA | \$1,042.43 | (\$1,289.57) | \$2,332.00 |
| 30400 - Due to/from Reserve | \$0.00 | \$0.00 | \$0.00 |
| 30500 - Unearned Income | \$3,593,411.69 | \$4,311,620.02 | (\$718,208.33) |
| 32000 - Construction/Pool Deposits | \$257,496.50 | \$255,996.50 | \$1,500.00 |
| 32800 - ClubHouse Security Deposits | \$24,013.00 | \$22,513.00 | \$1,500.00 |
| 33100 - Prepaid Assessments | \$111,728.01 | \$143,590.16 | (\$31,862.15) |
| <u>Other Current Liabilities Total</u> | \$4,018,824.12 | \$4,732,430.11 | (\$713,605.99) |
| <u>Retained Earnings</u> | | | |
| 53000 - Retained Earnings - Foundation Payments | \$0.00 | \$0.00 | \$0.00 |
| <u>Retained Earnings Total</u> | \$0.00 | \$0.00 | \$0.00 |
| <u>Operating Retained Earnings</u> | \$1,979,247.25 | \$2,148,584.97 | (\$169,337.72) |
| <u>Reserve Retained Earnings</u> | \$7,005,944.52 | \$7,005,944.52 | \$0.00 |
| <u>Operating Net Income</u> | \$1,326,496.42 | \$2,459,014.24 | (\$1,132,517.82) |
| <u>Reserve Net Income</u> | \$153,338.92 | (\$419,103.40) | \$572,442.32 |
| <u>Liabilities & Equity Total</u> | \$14,628,410.14 | \$15,894,827.72 | (\$1,266,417.58) |