RIVERSTONE.

Riverstone Homeowners Association, Inc.
Balance Sheet Comparison Report
As Of 12/31/2025

	Balance 12/31/2025	Balance 12/31/2024	Change
Assets			
Cash-Foundation			
10300 - Foundation Payments	$355,608.84	$456,571.49	($100,962.65)
10310 - Foundation ICS	$716,333.69	$711,693.15	$4,640.54
10320 - Foundation CDARS	$524,646.52	$503,532.52	$21,114.00
Cash-Foundation Total	$1,596,589.05	$1,671,797.16	($75,208.11)
Cash-Operating			
10100 - Operating Fund:AAB - Operating Account	($71,087.31)	($330,414.36)	$259,327.05
10110 - Operating Fund:ICS - Operating Account DDA	$3,244,360.70	$3,296,522.78	($52,162.08)
10120 - Operating Fund:AAB - Pool/Construction Deposit	$298,574.21	$265,512.40	$33,061.81
10130 - Operating Fund:Operating - Petty Cash -Debit	$2,058.72	$2,318.16	($259.44)
10140 - Operating Fund CDARS	$538,429.41	$1,037,252.38	($498,822.97)
Cash-Operating Total	$4,012,335.73	$4,271,191.36	($258,855.63)
Cash-Reserves			
10215 - Reserve/Replacement Fund:ICS - Reserve MM	$1,684,081.89	$1,904,495.84	($220,413.95)
10225 - Reserve/Replacement Fund:AAB - Reserve Account	$0.00	$0.00	$0.00
10235 - Reserve/Replacement Fund CDARS	$2,280,939.04	$2,185,418.83	$95,520.21
10245 - Reserve/Replacement Fund: ML 531-02323	$3,911,588.23	$3,724,555.52	$187,032.71
Cash-Reserves Total	$7,876,609.16	$7,814,470.19	$62,138.97
Other Current Assets			
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	$265.69	$296,132.51	($295,866.82)
13950 - Prepaid Expenses	$38,085.17	$44,538.27	($6,453.10)
30410 - Due From Operating	($1,000.00)	($1,000.00)	$0.00
Other Current Assets Total	$64,518.86	$379,627.78	($315,108.92)
Accounts Receivable (A/R)			
13100 - Assessment Receivable	$674,695.62	$577,624.42	$97,071.20
13610 - Misc Income Receivable	$261,976.66	$217,541.66	$44,435.00
13700 - Allowance for Doubtful Accounts	($31,153.62)	($48,966.01)	$17,812.39
Accounts Receivable (A/R) Total	$905,518.66	$746,200.07	$159,318.59
Assets Total	$14,455,571.46	$14,883,286.56	($427,715.10)
Liabilities and Equity			
Accounts Payable (A/P)			
30100 - Accounts Payable	$226,951.81	$645,483.93	($418,532.12)
30110 - Accounts Payable - Reserve	$2,350.00	$20,136.58	($17,786.58)

Riverstone Homeowners Association, Inc.
Balance Sheet Comparison Report
As Of 12/31/2025

	Balance 12/31/2025	Balance 12/31/2024	Change
Accounts Payable (A/P) Total	$229,301.81	$665,620.51	($436,318.70)
Other Current Liabilities			
30101 - Accrued Payroll	$87,645.56	$76,442.75	$11,202.81
30102 - Accrued PTO	$13,383.40	$0.00	$13,383.40
30103 - Acrued Expenses	$92,161.80	$0.00	$92,161.80
30200 - Due to/from Foundation	$0.00	$0.00	$0.00
30300 - Due to/from Commercial POA	($8,977.64)	($1,289.57)	($7,688.07)
30400 - Due to/from Reserve	$0.00	($150,000.00)	$150,000.00
30500 - Unearned Income	$0.00	$0.00	$0.00
32000 - Construction/Pool Deposits	$266,000.00	$248,996.50	$17,003.50
32800 - ClubHouse Security Deposits	$31,500.00	$12,480.00	$19,020.00
33100 - Prepaid Assessments	$5,020,331.33	$4,858,941.03	$161,390.30
Other Current Liabilities Total	$5,502,044.45	$5,045,570.71	$456,473.74
Retained Earnings			
53000 - Retained Earnings - Foundation Payments	$0.00	$0.00	$0.00
Retained Earnings Total	$0.00	$0.00	$0.00
Operating Retained Earnings	$1,978,384.25	$1,961,122.62	$17,261.63
Reserve Retained Earnings	$7,005,642.58	$7,241,414.31	($235,771.73)
Operating Net Income	$250,113.16	$205,028.20	$45,084.96
Reserve Net Income	($509,914.79)	($235,469.79)	($274,445.00)
Liabilities & Equity Total	$14,455,571.46	$14,883,286.56	($427,715.10)

RIVERSTONE.

Riverstone Homeowners Association, Inc.
Budget Comparison Report
12/1/2025 - 12/31/2025

	12/1/2025 - 12/31/2025			1/1/2025 - 12/31/2025			
	Actual	**Budget**	**Variance**	**Actual**	**Budget**	**Variance**	**Annual Budget**
Income							
Operating Income	794,491	734,458	60,034	9,679,568	9,604,617	74,951	9,604,617
Foundation Fund Income	35,073	41,526	(6,453)	381,663	435,372	(53,709)	435,372
Neighborhood Operating Income	00	166,609	(166,609)	2,003,233	1,999,364	3,868	1,999,364
Neighborhood Reserve Fund Income	9,731	00	9,731	9,731	00	9,731	00
Total Income	839,296	942,592	(103,297)	12,074,195	12,039,354	34,841	12,039,354
Expense							
General Property Maintenance	106,704	64,913	(41,791)	604,548	681,714	77,165	681,714
Landscaping	440,596	65,449	(375,147)	3,273,471	3,563,446	289,976	3,563,446
Lakes/Waterways	30,026	27,586	(2,440)	280,918	336,640	55,722	336,640
Pool & Buildings	(6,359)	24,735	31,094	552,099	582,299	30,200	582,299
Racquet Club	2,202	90	(2,112)	14,038	11,680	(2,358)	11,680
Utilities	293,163	75,231	(217,932)	1,825,391	1,453,007	(372,384)	1,453,007
General Recreation	73,945	59,046	(14,899)	650,675	588,084	(62,591)	588,084
Community Events/Functions	18,330	3,723	(14,607)	27,880	00	(27,880)	00
Compliance	57,853	60,302	2,449	436,864	491,046	54,183	491,046
Administrative Expenses	185,292	135,704	(49,588)	917,065	994,081	77,016	994,081
Professional Services	(4,342)	8,364	12,706	146,022	136,046	(9,976)	136,046
Member Communications	5,895	9,000	3,105	8,729	31,385	22,656	31,385
Insurance & Taxes	50,690	57,981	7,291	340,991	311,326	(29,665)	311,326
Other Operating Expenses	00	355,232	355,232	550,000	755,232	205,232	755,232
Neighborhood Operating Expense	146,581	50,271	(96,310)	1,666,772	1,619,569	(47,203)	1,619,569
Foundation Fund Expenses	19,530	00	(19,530)	488,048	440,809	(47,239)	440,809
Parks & Tennis	5,010	800	(4,210)	40,570	48,850	8,280	48,850
Total Expense	1,425,116	998,427	(426,689)	11,824,082	12,045,215	221,133	12,045,215
Operating Net Income	(585,820)	(55,834)	(529,986)	250,113	(5,861)	255,974	(5,861)
Reserve Income							
Reserve Fund Income	38,738	395,409	(356,671)	524,669	792,173	(267,504)	792,173
Capital Income	00	100,000	(100,000)	400,000	401,249	(1,249)	401,249
Neighborhood Reserve Fund Income	00	00	00	685,643	709,133	(23,490)	709,133
Total Reserve Income	38,738	495,409	(456,671)	1,610,312	1,902,555	(292,243)	1,902,555
Reserve Expense							
Reserve Expense	290,950	356,535	65,585	2,120,227	2,074,816	(45,411)	2,074,816
Total Reserve Expense	290,950	356,535	65,585	2,120,227	2,074,816	(45,411)	2,074,816
Reserve Net Income	(252,212)	138,874	(391,086)	(509,915)	(172,261)	(337,654)	(172,261)
Net Income	(838,032)	83,040	(921,072)	(259,802)	(178,122)	(81,680)	(178,122)