



Riverstone Homeowners Association, Inc.
Balance Sheet Comparison Report
As Of 3/31/2026

	<u>Balance</u> <u>3/31/2026</u>	<u>Balance</u> <u>12/31/2025</u>	<u>Change</u>
Assets			
<u>Cash-Foundation</u>			
10300 - Foundation Payments	\$360,472.15	\$355,608.84	\$4,863.31
10310 - Foundation ICS	\$149,742.90	\$716,333.69	(\$566,590.79)
10320 - Foundation CDARS	\$529,304.42	\$524,646.52	\$4,657.90
<u>Cash-Foundation Total</u>	<u>\$1,039,519.47</u>	<u>\$1,596,589.05</u>	<u>(\$557,069.58)</u>
<u>Cash-Operating</u>			
10100 - Operating Fund:AAB - Operating Account	(\$25,415.11)	(\$71,087.31)	\$45,672.20
10110 - Operating Fund:ICS - Operating Account DDA	\$6,569,774.70	\$3,244,360.70	\$3,325,414.00
10120 - Operating Fund:AAB - Pool/Construction Deposit	\$305,092.94	\$298,574.21	\$6,518.73
10130 - Operating Fund:Operating - Petty Cash -Debit	\$2,886.58	\$2,058.72	\$827.86
10140 - Operating Fund CDARS	\$543,597.06	\$538,429.41	\$5,167.65
<u>Cash-Operating Total</u>	<u>\$7,395,936.17</u>	<u>\$4,012,335.73</u>	<u>\$3,383,600.44</u>
<u>Cash-Reserves</u>			
10215 - Reserve/Replacement Fund:ICS - Reserve MM	\$2,001,135.20	\$1,684,081.89	\$317,053.31
10225 - Reserve/Replacement Fund:AAB - Reserve Account	\$0.00	\$0.00	\$0.00
10235 - Reserve/Replacement Fund CDARS	\$2,301,191.31	\$2,280,939.04	\$20,252.27
10245 - Reserve/Replacement Fund: ML 531-02323	\$3,933,224.14	\$3,911,588.23	\$21,635.91
<u>Cash-Reserves Total</u>	<u>\$8,235,550.65</u>	<u>\$7,876,609.16</u>	<u>\$358,941.49</u>
<u>Other Current Assets</u>			
13800 - Fixed Assets	\$192,211.96	\$119,956.00	\$72,255.96
13850 - Accumulated Depreciation	(\$92,788.00)	(\$92,788.00)	\$0.00
13900 - Prepaid Insurance	\$241,691.68	\$265.69	\$241,425.99
13950 - Prepaid Expenses	\$27,094.00	\$38,085.17	(\$10,991.17)
30410 - Due From Operating	(\$1,000.00)	(\$1,000.00)	\$0.00
<u>Other Current Assets Total</u>	<u>\$367,209.64</u>	<u>\$64,518.86</u>	<u>\$302,690.78</u>
<u>Accounts Receivable (A/R)</u>			
13100 - Assessment Receivable	\$1,280,799.22	\$677,997.62	\$602,801.60
13610 - Misc Income Receivable	\$59,833.90	\$261,976.66	(\$202,142.76)
13700 - Allowance for Doubtful Accounts	(\$25,967.32)	(\$31,153.62)	\$5,186.30
<u>Accounts Receivable (A/R) Total</u>	<u>\$1,314,665.80</u>	<u>\$908,820.66</u>	<u>\$405,845.14</u>
Assets Total	\$18,352,881.73	\$14,458,873.46	\$3,894,008.27
Liabilities and Equity			
<u>Accounts Payable (A/P)</u>			
30100 - Accounts Payable	\$442,034.02	\$226,951.81	\$215,082.21
30110 - Accounts Payable - Reserve	\$0.00	\$2,350.00	(\$2,350.00)
<u>Accounts Payable (A/P) Total</u>	<u>\$442,034.02</u>	<u>\$229,301.81</u>	<u>\$212,732.21</u>



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<u>Other Current Liabilities</u>			
30101 - Accrued Payroll	\$10,148.77	\$87,645.56	(\$77,496.79)
30102 - Accrued PTO	\$13,383.40	\$13,383.40	\$0.00
30103 - Accrued Expenses	\$7,600.32	\$92,161.80	(\$84,561.48)
30200 - Due to/from Foundation	\$0.00	\$0.00	\$0.00
30300 - Due to/from Commercial POA	(\$8,977.64)	(\$8,977.64)	\$0.00
30400 - Due to/from Reserve	\$0.00	\$0.00	\$0.00
30500 - Unearned Income	\$6,582,689.26	\$0.00	\$6,582,689.26
30600 - Lease Liability	\$70,248.85	\$0.00	\$70,248.85
32000 - Construction/Pool Deposits	\$272,500.00	\$266,000.00	\$6,500.00
32800 - ClubHouse Security Deposits	\$31,500.00	\$31,500.00	\$0.00
33100 - Prepaid Assessments	\$119,383.22	\$5,023,446.33	(\$4,904,063.11)
<u>Other Current Liabilities Total</u>	<u>\$7,098,476.18</u>	<u>\$5,505,159.45</u>	<u>\$1,593,316.73</u>
<u>Retained Earnings</u>			
53000 - Retained Earnings - Foundation Payments	\$0.00	\$0.00	\$0.00
<u>Retained Earnings Total</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
<u>Operating Retained Earnings</u>	\$2,218,953.41	\$1,978,384.25	\$240,569.16
<u>Reserve Retained Earnings</u>	\$6,505,458.79	\$7,005,642.58	(\$500,183.79)
<u>Operating Net Income</u>	\$1,831,853.40	\$240,569.16	\$1,591,284.24
<u>Reserve Net Income</u>	\$256,105.93	(\$500,183.79)	\$756,289.72
<u>Liabilities & Equity Total</u>	<u>\$18,352,881.73</u>	<u>\$14,458,873.46</u>	<u>\$3,894,008.27</u>



Riverstone Homeowners Association, Inc.
Budget Comparison Report
3/1/2026 - 3/31/2026

	3/1/2026 - 3/31/2026			1/1/2026 - 3/31/2026			
	Actual	Budget	Variance	Actual	Budget	Variance	Annual Budget
Income							
Operating Income	1,015,584	896,197	119,387	2,580,893	2,470,087	110,806	9,879,535
Foundation Fund Income	19,370	36,967	(17,598)	53,758	103,183	(49,425)	465,316
Neighborhood Operating Income	(1,050)	163,940	(164,990)	1,967,859	491,820	1,476,039	1,967,296
Total Income	1,033,904	1,097,104	(63,200)	4,602,510	3,065,090	1,537,420	12,312,147
Expense							
General Property Maintenance	33,616	51,645	18,029	98,063	152,566	54,503	675,667
Landscaping	442,345	346,087	(96,258)	912,259	937,107	24,848	3,620,231
Lakes/Waterways	00	21,660	21,660	48,856	63,480	14,624	288,291
Pool & Buildings	11,580	25,431	13,851	61,528	57,313	(4,215)	583,203
Racquet Club	22	305	283	1,176	1,915	739	8,210
Utilities	105,865	78,375	(27,490)	244,894	242,681	(2,213)	1,686,784
General Recreation	51,531	43,974	(7,557)	149,319	153,998	4,679	607,269
Community Events/Functions	76,497	64,647	(11,850)	(367,720)	(293,163)	74,557	00
Compliance	31,656	36,537	4,881	102,117	127,860	25,743	497,875
Administrative Expenses	70,168	75,420	5,252	218,886	262,986	44,100	1,049,580
Professional Services	11,185	10,798	(387)	47,449	56,901	9,452	160,851
Member Communications	1,153	3,108	1,955	(8,972)	(15,072)	(6,100)	28,385
Insurance & Taxes	28,485	28,372	(113)	89,230	85,116	(4,114)	379,464
Neighborhood Operating Expense	69,433	116,046	46,613	241,665	264,069	22,404	1,710,221
Foundation Fund Expenses	6,175	18,000	11,825	573,527	744,852	171,325	759,852
Contribution to Reserves	00	00	00	355,232	80,000	(275,232)	500,000
Parks & Tennis	1,242	5,500	4,258	3,147	14,600	11,453	50,800
Total Expense	940,953	925,905	(15,048)	2,770,656	2,937,209	166,553	12,606,683
Operating Net Income	92,951	171,199	(78,248)	1,831,853	127,881	1,703,972	(294,536)
Reserve Income							
Reserve Fund Income	15,519	30,789	(15,270)	435,269	324,162	111,107	1,029,744
Capital Income	00	00	00	00	80,000	(80,000)	80,000
Neighborhood Reserve Fund Income	00	00	00	00	00	00	731,568
Total Reserve Income	15,519	30,789	(15,270)	435,269	404,162	31,107	1,841,312
Reserve Expense							
Reserve Expense	10,702	73,154	62,453	70,931	163,246	92,315	906,451
Neighborhood Reserve Expense	00	115,226	115,226	37,921	235,581	197,660	510,135
Capital Expense	00	00	00	70,311	80,000	9,689	80,000
Total Reserve Expense	10,702	188,380	177,679	179,163	478,827	299,664	1,496,586
Reserve Net Income	4,817	(157,591)	162,408	256,106	(74,665)	330,771	344,726
Net Income	97,768	13,608	84,160	2,087,959	53,216	2,034,743	50,190