RIVERSTONE.

Riverstone Homeowners Association, Inc.
Balance Sheet Comparison Report
As Of 7/31/2026

	Balance 7/31/2026	Balance 12/31/2025	Change
Assets			
Cash-Foundation			
10300 - Foundation Payments	$344,737.45	$355,608.84	($10,871.39)
10310 - Foundation ICS	$149,868.06	$716,333.69	($566,465.63)
10320 - Foundation CDARS	$535,684.42	$524,646.52	$11,037.90
Cash-Foundation Total	$1,030,289.93	$1,596,589.05	($566,299.12)
Cash-Operating			
10100 - Operating Fund:AAB - Operating Account	($28,128.73)	($71,087.31)	$42,958.58
10110 - Operating Fund:ICS - Operating Account DDA	$2,278,619.18	$3,244,360.70	($965,741.52)
10120 - Operating Fund:AAB - Pool/Construction Deposit	$313,618.52	$298,574.21	$15,044.31
10130 - Operating Fund:Operating - Petty Cash -Debit	$5,489.87	$2,058.72	$3,431.15
10140 - Operating Fund CDARS	$1,052,492.66	$538,429.41	$514,063.25
Cash-Operating Total	$3,622,091.50	$4,012,335.73	($390,244.23)
Cash-Reserves			
10215 - Reserve/Replacement Fund:ICS - Reserve MM	$2,276,638.86	$1,684,081.89	$592,556.97
10225 - Reserve/Replacement Fund:AAB - Reserve Account	$0.00	$0.00	$0.00
10235 - Reserve/Replacement Fund CDARS	$2,328,900.90	$2,280,939.04	$47,961.86
10245 - Reserve/Replacement Fund: ML 531-02323	$3,968,755.70	$3,911,588.23	$57,167.47
Cash-Reserves Total	$8,574,295.46	$7,876,609.16	$697,686.30
Other Current Assets			
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	$148,982.99	$265.69	$148,717.30
13950 - Prepaid Expenses	$4,944.00	$38,085.17	($33,141.17)
30410 - Due From Operating	$0.00	($1,000.00)	$1,000.00
Other Current Assets Total	$253,350.95	$64,518.86	$188,832.09
Accounts Receivable (A/R)			
13100 - Assessment Receivable	$861,790.88	$677,997.62	$183,793.26
13610 - Misc Income Receivable	$51,708.24	$261,976.66	($210,268.42)
13700 - Allowance for Doubtful Accounts	($22,915.04)	($31,153.62)	$8,238.58
Accounts Receivable (A/R) Total	$890,584.08	$908,820.66	($18,236.58)
Assets Total	$14,370,611.92	$14,458,873.46	($88,261.54)
Liabilities and Equity			
Accounts Payable (A/P)			
30100 - Accounts Payable	$169,558.59	$226,951.81	($57,393.22)
30110 - Accounts Payable - Reserve	$0.00	$2,350.00	($2,350.00)
Accounts Payable (A/P) Total	$169,558.59	$229,301.81	($59,743.22)

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As Of 7/31/2026

	Balance 7/31/2026	Balance 12/31/2025	Change
Other Current Liabilities			
30101 - Accrued Payroll	$10,148.77	$87,645.56	($77,496.79)
30102 - Accrued PTO	$13,383.40	$13,383.40	$0.00
30103 - Acrued Expenses	$7,600.32	$92,161.80	($84,561.48)
30200 - Due to/from Foundation	($6,175.00)	$0.00	($6,175.00)
30300 - Due to/from Commercial POA	$0.00	($8,977.64)	$8,977.64
30400 - Due to/from Reserve	$0.00	$0.00	$0.00
30500 - Unearned Income	$3,658,960.94	$0.00	$3,658,960.94
30600 - Lease Liability	$60,213.30	$0.00	$60,213.30
32000 - Construction/Pool Deposits	$279,500.00	$266,000.00	$13,500.00
32800 - ClubHouse Security Deposits	$31,500.00	$31,500.00	$0.00
33100 - Prepaid Assessments	$90,867.47	$5,023,446.33	($4,932,578.86)
Other Current Liabilities Total	$4,145,999.20	$5,505,159.45	($1,359,160.25)
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	$2,212,406.99	$1,978,384.25	$234,022.74
Reserve Retained Earnings	$6,505,458.79	$7,005,642.58	($500,183.79)
Operating Net Income	$1,373,099.02	$240,569.16	$1,132,529.86
Reserve Net Income	($35,910.67)	($500,183.79)	$464,273.12
Liabilities & Equity Total	$14,370,611.92	$14,458,873.46	($88,261.54)

Riverstone Homeowners Association, Inc.
Budget Comparison Report
7/1/2026 - 7/31/2026

	7/1/2026 - 7/31/2026			1/1/2026 - 7/31/2026			
	Actual	Budget	Variance	Actual	Budget	Variance	Annual Budget
Income							
Operating Income	806,819	811,243	(4,424)	5,761,675	5,780,038	(18,363)	9,879,535
Foundation Fund Income	29,519	39,433	(9,914)	163,432	253,817	(90,385)	465,316
Neighborhood Operating Income	00	163,940	(163,940)	1,967,859	1,147,580	820,279	1,967,296
Total Income	836,338	1,014,616	(178,278)	7,892,965	7,181,435	711,531	12,312,147
Expense							
General Property Maintenance	62,584	64,176	1,592	278,061	408,377	130,316	675,667
Landscaping	271,482	359,058	87,576	2,094,589	2,248,390	153,801	3,620,231
Lakes/Waterways	18,495	25,960	7,465	152,152	167,520	15,368	288,291
Pool & Buildings	56,176	68,716	12,540	233,705	478,347	244,642	583,203
Racquet Club	(86)	505	591	3,869	3,735	(134)	8,210
Utilities	137,426	179,580	42,154	841,693	900,770	59,077	1,686,784
General Recreation	57,287	58,428	1,141	356,101	351,848	(4,253)	607,269
Community Events/Functions	34,794	45,882	11,088	(188,871)	(114,010)	74,861	00
Compliance	50,665	54,411	3,746	252,734	290,257	37,523	497,875
Administrative Expenses	110,810	108,876	(1,934)	560,729	594,835	34,106	1,049,580
Professional Services	2,050	10,052	8,002	92,289	111,465	19,176	160,851
Member Communications	559	6,198	5,639	(1,782)	1,420	3,202	28,385
Insurance & Taxes	29,912	28,372	(1,540)	206,628	198,604	(8,024)	379,464
Neighborhood Operating Expense	67,923	823,992	756,069	634,728	1,289,658	654,930	1,710,221
Foundation Fund Expenses	58,489	15,000	(43,489)	632,016	759,852	127,836	759,852
Contribution to Reserves	00	00	00	355,232	290,000	(65,232)	500,000
Parks & Tennis	3,275	6,450	3,175	15,995	29,850	13,855	50,800
Total Expense	961,843	1,855,656	893,813	6,519,866	8,010,918	1,491,052	12,606,683
Operating Net Income	(125,505)	(841,040)	715,535	1,373,099	(829,484)	2,202,583	(294,536)
Reserve Income							
Reserve Fund Income	38,937	29,459	9,478	575,183	653,327	(78,144)	1,029,744
Capital Income	00	00	00	00	80,000	(80,000)	80,000
Neighborhood Reserve Fund Income	00	687,438	(687,438)	00	696,057	(696,057)	731,568
Total Reserve Income	38,937	716,897	(677,960)	575,183	1,429,384	(854,201)	1,841,312
Reserve Expense							
Reserve Expense	15,785	00	(15,785)	350,938	224,145	(126,793)	906,451
Neighborhood Reserve Expense	00	00	00	83,940	455,523	371,583	510,135
Capital Expense	196	00	(196)	176,216	80,000	(96,216)	80,000
Total Reserve Expense	15,981	00	(15,981)	611,094	759,668	148,574	1,496,586
Reserve Net Income	22,956	716,897	(693,941)	(35,911)	669,716	(705,627)	344,726
Net Income	(102,549)	(124,143)	21,594	1,337,188	(159,768)	1,496,956	50,190