

RIVERVIEW VISTA ESTATES ASSOCIATION
Balance Sheet
as of December 31, 2025
(Preliminary and subject to financial review adjustments)

	Operating Fund	Replacement Fund	12/31/2025 Total
ASSETS			
Cash and investments			
Alliance Bank	10,136	1,009,401	\$ 1,019,537
Edward Jones		-	-
Northwest Bank		-	-
First interstate Bank		-	-
Total Cash and investments	10,136	1,009,401	\$ 1,019,537
Dues receivable	-		-
Interfund receivable (payable)	(37,191)	37,191	0
Other receivables	76,289	34,048	110,337
Prepaid expenses	27,550		27,550
	-		-
TOTAL ASSETS	76,784	1,080,640	\$ 1,157,424
LIABILITIES			
Accounts payable and accrued expenses	\$ 76,966	(0)	\$ 76,966
Deck Loan Advances		827,140	827,140
Prepaid Dues	2,370		2,370
TOTAL LIABILITIES	\$ 79,337	827,140	\$ 906,477
Beginning fund balance	\$ 11,763	938,576	\$ 950,338
Current Year Net Income (Loss)	(14,315)	(685,076)	(699,392)
Ending fund balance	\$ (2,553)	253,500	\$ 250,947
TOTAL LIABILITIES AND FUND BALANCES	\$ 76,784	1,080,640	\$ 1,157,424
	\$ -	0	

RIVERVIEW VISTA ESTATES
Income Statement - General Operations
for the twelve months ending December 31, 2025
(Preliminary and subject to financial review adjustments)

	10/1/2025 - 12/31/2025			01/01/2025 - 12/31/2025				YTD Variance
	Q4 Actual	Q4 Budget	% of Budget	YTD Actual	2025 Budget	Forecast	% of Annual Budget	Actual to Forecast
Income								
Member Assessment	\$ 104,881	\$ 104,880	100%	\$ 419,525	\$ 419,519	\$ 419,519	100%	\$ 6
Total Dues Revenue	\$ 104,881	\$ 104,880	100%	\$ 419,525	\$ 419,519	\$ 419,519	100%	\$ 6
Other Income								
Interest, Late Fees and Fines	\$ 3	\$ 3	98%	\$ 11	\$ 11	\$ 11	96%	(0)
Total Other Income	\$ 3	\$ 3		\$ 11	\$ 11	\$ 11		(0)
Total Income	\$ 104,884	\$ 104,883	100%	\$ 419,536	\$ 419,530	\$ 419,530	100%	\$ 6
Expenses								
Eagle Crest Mgmt, LLC Contracted Services								
Management Fee	\$ 7,205	\$ 7,205	100%	\$ 28,820	\$ 28,820	\$ 28,820	100%	\$ 0
Safety Services Fee	\$ 5,721	\$ 5,721	100%	\$ 22,883	\$ 22,883	\$ 22,883	100%	\$ 0
Common Area Grounds Maintenance	\$ 11,178	\$ 11,179	100%	\$ 44,714	\$ 44,714	\$ 44,714	100%	(0)
Total Contracted Services	\$ 24,104	\$ 24,104	100%	\$ 96,417	\$ 96,417	\$ 96,417	100%	-
Dues Expense								
Replacement Reserve Fund	\$ 31,456	\$ 31,456	100%	\$ 125,824	\$ 125,824	\$ 125,824	100%	(0)
Total Dues Expense	\$ 31,456	\$ 31,456	100%	\$ 125,824	\$ 125,824	\$ 125,824	100%	(0)
Grounds Maintenance								
Repair & Mtc - Landscaping	\$ 220	\$ 1,625	14%	\$ 357	\$ 6,500	\$ 6,500	5%	(6,143)
Snow Removal	\$ 340	\$ 550	62%	\$ 1,859	\$ 2,200	\$ 2,200	84%	(342)
Total Grounds Maintenance	\$ 560	\$ 2,175	26%	\$ 2,216	\$ 8,700	\$ 8,700	25%	(6,484)
Professional Fees								
Legal and Professional Fees	\$ 817	\$ 2,250	36%	\$ 5,182	\$ 9,000	\$ 9,000	58%	(3,819)
Director Travel	\$ -	\$ 750	0%	\$ 138	\$ 3,000	\$ 1,000	5%	(862)
Total Professional Fees	\$ 817	\$ 3,000	27%	\$ 5,320	\$ 12,000	\$ 10,000	44%	(4,680)
Repair & Maintenance								
Repair & Mtc - Water/Sewer/Road/Backflow testing	\$ 10,180	\$ 2,214	460%	\$ 31,941	\$ 8,857	\$ 26,247	361%	5,694
Total Repair & Maintenance	\$ 10,180	\$ 2,214	460%	\$ 31,941	\$ 8,857	\$ 26,247	361%	5,694
Utilities								
Waste Removal	\$ 4,396	\$ 4,305	102%	\$ 17,206	\$ 17,220	\$ 17,204	100%	2
Propane	\$ 5,821	\$ 4,229	138%	\$ 18,739	\$ 16,916	\$ 17,305	111%	1,434
Total Utilities	\$ 10,217	\$ 8,534	120%	\$ 35,945	\$ 34,136	\$ 34,509	105%	1,436
Other Expenses								
Insurance - General Liability/Property	\$ 5,018	\$ 5,135	98%	\$ 19,885	\$ 20,540	\$ 19,885	97%	(0)
Property Taxes	\$ 94	\$ 96	98%	\$ 380	\$ 385	\$ 389	99%	(9)
Postage/mailings/misc	\$ 330	\$ 298	111%	\$ 1,215	\$ 1,192	\$ 1,192	102%	23
Total Other Expenses	\$ 5,443	\$ 5,529	98%	\$ 21,480	\$ 22,117	\$ 21,466	97%	14
TOTAL OPERATING EXPENSES	\$ 82,777	\$ 77,013	107%	\$ 319,142	\$ 308,051	\$ 323,163	104%	\$ (4,021)
ECMA Fees:								
ECMA Water & Sewer Fees	\$ 12,267	\$ 12,267	100%	\$ 49,068	\$ 49,068	\$ 49,068	100%	-
ECMA Dues	\$ 13,818	\$ 13,818	100%	\$ 55,272	\$ 55,272	\$ 55,272	100%	-
TOTAL OPERATING EXPENSES FOR 47 RVVE UNITS	\$ 108,862	\$ 103,098	106%	\$ 423,482	\$ 412,391	\$ 427,503	103%	\$ (4,021)
SPORTS CENTER FEES:								
ECMA Sports Center	\$ 2,021	\$ 2,021	100%	\$ 8,082	\$ 8,082	\$ 8,082	100%	-
ECRD Sports Center	\$ 572	\$ 572	100%	\$ 2,287	\$ 2,287	\$ 2,287	100%	(0)
Total Sports Center Dues	\$ 2,592	\$ 2,592	100%	\$ 10,369	\$ 10,369	\$ 10,369	100%	(0)
TOTAL OPERATING EXPENSES	\$ 111,454	\$ 105,690	105%	\$ 433,851	\$ 422,760	\$ 437,872	103%	\$ (4,021)
NET INCOME	\$ (6,570)	\$ (808)	814%	\$ (14,315)	\$ (3,230)	\$ (18,342)	443%	\$ 4,027
BEGINNING BALANCE - OPERATING FUND				\$ 11,763	\$ 14,688	\$ 11,763		\$ -
ENDING BALANCE - OPERATING FUND				\$ (2,552)	\$ 11,458	\$ (6,579)		\$ 4,027

RIVERVIEW VISTA ESTATES RESERVE FUND
Income Statement - Reserves
for the twelve months ending December 31, 2025
(Preliminary and subject to financial review adjustments)

	Q4 Actual	YTD Actual	Annual Budget	% of Actual to Budget
Revenue:				
Homeowner Dues	\$ 31,456	\$ 125,824	\$ 125,824	100%
Loan Advances (deck project)	\$ -	\$ -	\$ 710,636	0%
Interest Income	\$ 2,013	10,129	-	#DIV/0!
Total Revenue	<u>\$ 33,469</u>	<u>\$ 135,953</u>	<u>\$ 836,460</u>	<u>16%</u>
Expenses:				
Repairs and replacements (non-deck)	\$ (32,397)	\$ (32,397)	\$ 237,297	-14%
Deck Project Expenses	\$ 495,880	\$ 832,711	\$ 710,636	117%
Loan Interest	\$ 9,946	15,965	-	0%
Loan Closing Fee	\$ 4,750	4,750	-	0%
Total Expenses	<u>\$ 478,179</u>	<u>\$ 821,029</u>	<u>\$ 947,933</u>	
Net Income/(Loss)	<u><u>\$ (444,710)</u></u>	<u><u>\$ (685,076)</u></u>	<u><u>\$ (111,473)</u></u>	<u>615%</u>