

Rio Del Sol Homeowners Association

Financial Statement Period Ending: March 31, 2026



HOAMCO

SERVING COMMUNITY ASSOCIATIONS SINCE 1991

2580 Highway 95, Suite 108
Bullhead City, AZ 86442
928-776-4479
800-447-3838
www.hoamco.com

Fiscal Year End: December 31

Accounting Method: Cash

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RIO DEL SOL HOMEOWNERS ASSOCIATION, INC

Balance Sheet

3/31/2026

	Operating	Reserve	Total
Assets			
CASH			
1005 - Chase Op - Building Improvement Fund - 9166	\$365.37		\$365.37
1007 - Chase Reserve - 0615		\$37,480.61	\$37,480.61
1010 - *Alliance Operating Checking - 3409	\$18,220.26		\$18,220.26
1025 - Alliance Operating Debit Card (\$1000)-3625	\$911.60		\$911.60
1030 - Alliance General Exp Debit Card (\$3000)-2574	\$3,000.00		\$3,000.00
1060 - Chase CD - 6172		\$100,000.00	\$100,000.00
Total CASH	<u>\$22,497.23</u>	<u>\$137,480.61</u>	<u>\$159,977.84</u>
OTHER ASSETS			
1300 - Due Between Funds	(\$27,878.98)	\$27,878.98	\$0.00
Total OTHER ASSETS	<u>(\$27,878.98)</u>	<u>\$27,878.98</u>	<u>\$0.00</u>
Assets Total	<u>(\$5,381.75)</u>	<u>\$165,359.59</u>	<u>\$159,977.84</u>
Liabilities & Equity			
EQUITY			
3200 - Operating Equity	(\$24,122.99)		(\$24,122.99)
3500 - Reserve Equity		\$264,644.07	\$264,644.07
Total EQUITY	<u>(\$24,122.99)</u>	<u>\$264,644.07</u>	<u>\$240,521.08</u>
Net Income	<u>\$18,741.24</u>	<u>(\$99,284.48)</u>	<u>(\$80,543.24)</u>
Liabilities and Equity Total	<u>(\$5,381.75)</u>	<u>\$165,359.59</u>	<u>\$159,977.84</u>

RIO DEL SOL HOMEOWNERS ASSOCIATION, INC
INCOME STATEMENT - Operating
3/1/2026 - 3/31/2026

Accounts	3/1/2026 - 3/31/2026			1/1/2026 - 3/31/2026			Annual Budget	Remaining Budget
	Actual	Budget	Variance	Actual	Budget	Variance		
Income								
<u>INCOME</u>								
4100 - Homeowner Assessments	\$27,911.02	\$24,441.60	\$3,469.42	\$75,227.72	\$73,324.80	\$1,902.92	\$341,280.00	\$266,052.28
4140 - Prepaid Owner Assessments	\$5,496.89	\$0.00	\$5,496.89	\$7,157.54	\$0.00	\$7,157.54	\$0.00	(\$7,157.54)
4310 - Assessment Interest	\$21.97	\$0.00	\$21.97	\$27.28	\$0.00	\$27.28	\$0.00	(\$27.28)
4330 - Late Fees	(\$531.70)	\$0.00	(\$531.70)	(\$1,180.60)	\$0.00	(\$1,180.60)	\$0.00	\$1,180.60
4350 - Lien/Collection Fees	\$175.00	\$0.00	\$175.00	\$735.00	\$0.00	\$735.00	\$0.00	(\$735.00)
4600 - Interest Income	\$0.76	\$0.00	\$0.76	\$2.00	\$0.00	\$2.00	\$0.00	(\$2.00)
4800 - Violation Fines	\$0.00	\$0.00	\$0.00	\$25.00	\$0.00	\$25.00	\$0.00	(\$25.00)
Total INCOME	\$33,073.94	\$24,441.60	\$8,632.34	\$81,993.94	\$73,324.80	\$8,669.14	\$341,280.00	\$259,286.06
<u>TRANSFER BETWEEN FUNDS</u>								
8900 - Transfer To Reserves	\$0.00	(\$4,459.30)	\$4,459.30	\$0.00	(\$13,377.90)	\$13,377.90	(\$53,511.65)	(\$53,511.65)
Total TRANSFER BETWEEN FUNDS	\$0.00	(\$4,459.30)	\$4,459.30	\$0.00	(\$13,377.90)	\$13,377.90	(\$53,511.65)	(\$53,511.65)
Total Income	\$33,073.94	\$19,982.30	\$13,091.64	\$81,993.94	\$59,946.90	\$22,047.04	\$287,768.35	\$205,774.41
Expense								
<u>ADMINISTRATIVE</u>								
5100 - Accounting/Tax Prep Fees	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,100.00	\$1,100.00
5250 - Bank Charges	\$0.00	\$8.33	\$8.33	\$50.00	\$24.99	(\$25.01)	\$100.00	\$50.00
5400 - Insurance	\$2,321.91	\$2,916.67	\$594.76	\$6,965.73	\$8,750.01	\$1,784.28	\$35,000.00	\$28,034.27
5500 - Legal Fees	\$0.00	\$208.33	\$208.33	\$0.00	\$624.99	\$624.99	\$2,500.00	\$2,500.00
5520 - Licenses/Permits	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$490.00	\$490.00
5530 - Lien/Collection Costs	\$210.00	\$83.33	(\$126.67)	\$245.00	\$249.99	\$4.99	\$1,000.00	\$755.00
5600 - Management Fees	\$1,284.82	\$1,284.83	\$0.01	\$3,854.46	\$3,854.49	\$0.03	\$15,418.00	\$11,563.54
5800 - Office Supplies	\$85.40	\$18.33	(\$67.07)	\$232.73	\$54.99	(\$177.74)	\$220.00	(\$12.73)
5810 - Postage	\$72.29	\$83.33	\$11.04	\$518.16	\$249.99	(\$268.17)	\$1,000.00	\$481.84
5820 - Printing	\$356.30	\$250.00	(\$106.30)	\$1,849.35	\$750.00	(\$1,099.35)	\$3,000.00	\$1,150.65
5900 - Website	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$245.01	\$245.01
Total ADMINISTRATIVE	\$4,330.72	\$4,853.15	\$522.43	\$13,715.43	\$14,559.45	\$844.02	\$60,073.01	\$46,357.58

RIO DEL SOL HOMEOWNERS ASSOCIATION, INC
INCOME STATEMENT - Operating
3/1/2026 - 3/31/2026

Accounts	3/1/2026 - 3/31/2026			1/1/2026 - 3/31/2026			Annual Budget	Remaining Budget
	Actual	Budget	Variance	Actual	Budget	Variance		
<u>COMMON AREA</u>								
6050 - Backflow Testing	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$160.00	\$160.00
6080 - Fire Prevention	\$4,532.04	\$45.00	(\$4,487.04)	\$4,622.04	\$135.00	(\$4,487.04)	\$540.00	(\$4,082.04)
6200 - Janitorial/Cleaning Services	\$600.00	\$511.88	(\$88.12)	\$1,950.00	\$1,535.64	(\$414.36)	\$6,142.50	\$4,192.50
6300 - Landscape Maintenance	\$1,200.00	\$1,200.00	\$0.00	\$5,600.00	\$3,600.00	(\$2,000.00)	\$14,400.00	\$8,800.00
6310 - Landscape Supplies/Labor	\$0.00	\$0.00	\$0.00	\$200.00	\$0.00	(\$200.00)	\$0.00	(\$200.00)
6330 - Landscape - Other	\$0.00	\$208.33	\$208.33	\$0.00	\$624.99	\$624.99	\$2,500.00	\$2,500.00
6400 - Pest Control	\$467.00	\$465.00	(\$2.00)	\$1,401.00	\$1,395.00	(\$6.00)	\$5,580.00	\$4,179.00
6450 - Pool Maintenance	\$740.00	\$740.00	\$0.00	\$2,220.00	\$2,220.00	\$0.00	\$8,880.00	\$6,660.00
6455 - Pool Repairs	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,000.00	\$1,000.00
6510 - Repairs & Maintenance: Buildings	\$688.40	\$166.67	(\$521.73)	\$2,716.41	\$500.01	(\$2,216.40)	\$2,000.00	(\$716.41)
6511 - Repairs & Maintenance: Electrical	\$0.00	\$0.00	\$0.00	\$146.12	\$0.00	(\$146.12)	\$0.00	(\$146.12)
6525 - Repairs & Maintenance: Walls	\$0.00	\$166.67	\$166.67	\$0.00	\$500.01	\$500.01	\$2,000.00	\$2,000.00
6530 - Repairs & Maintenance: Irrigation	\$0.00	\$166.67	\$166.67	\$80.00	\$500.01	\$420.01	\$2,000.00	\$1,920.00
6570 - Repairs & Maintenance: Plumbing	\$1,615.48	\$166.67	(\$1,448.81)	\$1,615.48	\$500.01	(\$1,115.47)	\$2,000.00	\$384.52
6573 - Repairs & Maintenance: Roofs	\$0.00	\$166.67	\$166.67	\$0.00	\$500.01	\$500.01	\$2,000.00	\$2,000.00
6680 - Supplies	\$0.00	\$41.67	\$41.67	\$0.00	\$125.01	\$125.01	\$500.00	\$500.00
6800 - Tree Removal & Maintenance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,500.00	\$1,500.00
<u>Total COMMON AREA</u>	\$9,842.92	\$4,045.23	(\$5,797.69)	\$20,551.05	\$12,135.69	(\$8,415.36)	\$51,202.50	\$30,651.45
<u>TAXES/OTHER EXPENSES</u>								
8250 - Contingency	\$0.00	\$166.67	\$166.67	\$0.00	\$500.01	\$500.01	\$2,000.00	\$2,000.00
8280 - Annual Corporate & BOI Reporting	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$10.00	\$10.00
8850 - Taxes - State	\$0.00	\$50.00	\$50.00	\$0.00	\$50.00	\$50.00	\$50.00	\$50.00
<u>Total TAXES/OTHER EXPENSES</u>	\$0.00	\$216.67	\$216.67	\$0.00	\$550.01	\$550.01	\$2,060.00	\$2,060.00

RIO DEL SOL HOMEOWNERS ASSOCIATION, INC
INCOME STATEMENT - Operating
3/1/2026 - 3/31/2026

Accounts	3/1/2026 - 3/31/2026			1/1/2026 - 3/31/2026			Annual Budget	Remaining Budget
	Actual	Budget	Variance	Actual	Budget	Variance		
<u>UTILITIES</u>								
7100 - Electricity	\$973.93	\$1,750.00	\$776.07	\$3,520.66	\$5,250.00	\$1,729.34	\$21,000.00	\$17,479.34
7300 - Gas	\$1,018.47	\$916.67	(\$101.80)	\$1,018.47	\$2,750.01	\$1,731.54	\$11,000.00	\$9,981.53
7550 - Trash/Sanitation	\$872.20	\$833.33	(\$38.87)	\$2,354.77	\$2,499.99	\$145.22	\$10,000.00	\$7,645.23
7900 - Water	\$1,589.61	\$2,000.00	\$410.39	\$6,923.29	\$6,000.00	(\$923.29)	\$24,000.00	\$17,076.71
7910 - Sewer	\$5,056.32	\$5,037.67	(\$18.65)	\$15,169.03	\$15,113.01	(\$56.02)	\$60,452.04	\$45,283.01
Total UTILITIES	\$9,510.53	\$10,537.67	\$1,027.14	\$28,986.22	\$31,613.01	\$2,626.79	\$126,452.04	\$97,465.82
Total Expense	\$23,684.17	\$19,652.72	(\$4,031.45)	\$63,252.70	\$58,858.16	(\$4,394.54)	\$239,787.55	\$176,534.85
Operating Net Income	\$9,389.77	\$329.58	\$9,060.19	\$18,741.24	\$1,088.74	\$17,652.50	\$47,980.80	\$29,239.56

RIO DEL SOL HOMEOWNERS ASSOCIATION, INC
INCOME STATEMENT - Reserve
3/1/2026 - 3/31/2026

Accounts	3/1/2026 - 3/31/2026			1/1/2026 - 3/31/2026			Annual Budget	Remaining Budget
	Actual	Budget	Variance	Actual	Budget	Variance		
Reserve Income								
<u>INCOME</u>								
4130 - Special Reserve Assessment	\$5,415.00	\$0.00	\$5,415.00	\$19,919.55	\$0.00	\$19,919.55	\$0.00	(\$19,919.55)
4510 - Reserve Contribution	\$509.20	\$0.00	\$509.20	\$1,018.40	\$0.00	\$1,018.40	\$0.00	(\$1,018.40)
4610 - Interest Income - Reserve	\$0.25	\$0.00	\$0.25	\$2.90	\$0.00	\$2.90	\$0.00	(\$2.90)
Total INCOME	\$5,924.45	\$0.00	\$5,924.45	\$20,940.85	\$0.00	\$20,940.85	\$0.00	(\$20,940.85)
<u>TRANSFER BETWEEN FUNDS</u>								
9000 - Transfer From Operating	\$0.00	\$4,459.30	(\$4,459.30)	\$0.00	\$13,377.90	(\$13,377.90)	\$53,511.65	\$53,511.65
Total TRANSFER BETWEEN FUNDS	\$0.00	\$4,459.30	(\$4,459.30)	\$0.00	\$13,377.90	(\$13,377.90)	\$53,511.65	\$53,511.65
Total Reserve Income	\$5,924.45	\$4,459.30	\$1,465.15	\$20,940.85	\$13,377.90	\$7,562.95	\$53,511.65	\$32,570.80
Reserve Expense								
<u>COMMON AREA</u>								
9450 - Pool Repair - Reserves	\$1,881.00	\$0.00	(\$1,881.00)	\$92,900.33	\$0.00	(\$92,900.33)	\$0.00	(\$92,900.33)
9500 - Roof Repair - Reserves	\$0.00	\$0.00	\$0.00	\$27,325.00	\$0.00	(\$27,325.00)	\$0.00	(\$27,325.00)
Total COMMON AREA	\$1,881.00	\$0.00	(\$1,881.00)	\$120,225.33	\$0.00	(\$120,225.33)	\$0.00	(\$120,225.33)
Total Reserve Expense	\$1,881.00	\$0.00	(\$1,881.00)	\$120,225.33	\$0.00	(\$120,225.33)	\$0.00	(\$120,225.33)
Reserve Net Income	\$4,043.45	\$4,459.30	(\$415.85)	(\$99,284.48)	\$13,377.90	(\$112,662.38)	\$53,511.65	\$152,796.13

RIO DEL SOL HOMEOWNERS ASSOCIATION, INC

Income Statement - Operating

1/1/2026 - 3/31/2026

	Jan 2026	Feb 2026	Mar 2026	YTD
Income				
<u>INCOME</u>				
4100 - Homeowner Assessments	\$23,754.30	\$23,562.40	\$27,911.02	\$75,227.72
4140 - Prepaid Owner Assessments	\$561.75	\$1,098.90	\$5,496.89	\$7,157.54
4310 - Assessment Interest	\$0.00	\$5.31	\$21.97	\$27.28
4330 - Late Fees	\$97.00	(\$745.90)	(\$531.70)	(\$1,180.60)
4350 - Lien/Collection Fees	\$140.00	\$420.00	\$175.00	\$735.00
4600 - Interest Income	\$0.57	\$0.67	\$0.76	\$2.00
4800 - Violation Fines	\$0.00	\$25.00	\$0.00	\$25.00
<u>Total INCOME</u>	\$24,553.62	\$24,366.38	\$33,073.94	\$81,993.94
<i>Total Income</i>	\$24,553.62	\$24,366.38	\$33,073.94	\$81,993.94
 Expense				
<u>ADMINISTRATIVE</u>				
5250 - Bank Charges	\$25.00	\$25.00	\$0.00	\$50.00
5400 - Insurance	\$2,321.91	\$2,321.91	\$2,321.91	\$6,965.73
5530 - Lien/Collection Costs	\$35.00	\$0.00	\$210.00	\$245.00
5600 - Management Fees	\$1,284.82	\$1,284.82	\$1,284.82	\$3,854.46
5800 - Office Supplies	\$5.60	\$141.73	\$85.40	\$232.73
5810 - Postage	\$116.73	\$329.14	\$72.29	\$518.16
5820 - Printing	\$677.35	\$815.70	\$356.30	\$1,849.35
<u>Total ADMINISTRATIVE</u>	\$4,466.41	\$4,918.30	\$4,330.72	\$13,715.43

RIO DEL SOL HOMEOWNERS ASSOCIATION, INC

Income Statement - Operating

1/1/2026 - 3/31/2026

	Jan 2026	Feb 2026	Mar 2026	YTD
<u>COMMON AREA</u>				
6080 - Fire Prevention	\$45.00	\$45.00	\$4,532.04	\$4,622.04
6200 - Janitorial/Cleaning Services	\$675.00	\$675.00	\$600.00	\$1,950.00
6300 - Landscape Maintenance	\$1,200.00	\$3,200.00	\$1,200.00	\$5,600.00
6310 - Landscape Supplies/Labor	\$200.00	\$0.00	\$0.00	\$200.00
6400 - Pest Control	\$0.00	\$934.00	\$467.00	\$1,401.00
6450 - Pool Maintenance	\$740.00	\$740.00	\$740.00	\$2,220.00
6510 - Repairs & Maintenance: Buildings	\$1,165.51	\$862.50	\$688.40	\$2,716.41
6511 - Repairs & Maintenance: Electrical	\$0.00	\$146.12	\$0.00	\$146.12
6530 - Repairs & Maintenance: Irrigation	\$80.00	\$0.00	\$0.00	\$80.00
6570 - Repairs & Maintenance: Plumbing	\$0.00	\$0.00	\$1,615.48	\$1,615.48
<u>Total COMMON AREA</u>	\$4,105.51	\$6,602.62	\$9,842.92	\$20,551.05
<u>UTILITIES</u>				
7100 - Electricity	\$569.28	\$1,977.45	\$973.93	\$3,520.66
7300 - Gas	\$0.00	\$0.00	\$1,018.47	\$1,018.47
7550 - Trash/Sanitation	\$657.91	\$824.66	\$872.20	\$2,354.77
7900 - Water	\$2,899.70	\$2,433.98	\$1,589.61	\$6,923.29
7910 - Sewer	\$5,056.39	\$5,056.32	\$5,056.32	\$15,169.03
<u>Total UTILITIES</u>	\$9,183.28	\$10,292.41	\$9,510.53	\$28,986.22
<i>Total Expense</i>	\$17,755.20	\$21,813.33	\$23,684.17	\$63,252.70
Operating Net Income	\$6,798.42	\$2,553.05	\$9,389.77	\$18,741.24

RIO DEL SOL HOMEOWNERS ASSOCIATION, INC

Income Statement - Reserve

1/1/2026 - 3/31/2026

	Jan 2026	Feb 2026	Mar 2026	YTD
Reserve Income				
<u>INCOME</u>				
4130 - Special Reserve Assessment	\$10,604.55	\$3,900.00	\$5,415.00	\$19,919.55
4510 - Reserve Contribution	\$0.00	\$509.20	\$509.20	\$1,018.40
4610 - Interest Income - Reserve	\$1.44	\$1.21	\$0.25	\$2.90
<u>Total INCOME</u>	<u>\$10,605.99</u>	<u>\$4,410.41</u>	<u>\$5,924.45</u>	<u>\$20,940.85</u>
<i>Total Reserve Income</i>	\$10,605.99	\$4,410.41	\$5,924.45	\$20,940.85
Reserve Expense				
<u>COMMON AREA</u>				
9450 - Pool Repair - Reserves	\$91,019.33	\$0.00	\$1,881.00	\$92,900.33
9500 - Roof Repair - Reserves	\$27,325.00	\$0.00	\$0.00	\$27,325.00
<u>Total COMMON AREA</u>	<u>\$118,344.33</u>	<u>\$0.00</u>	<u>\$1,881.00</u>	<u>\$120,225.33</u>
<i>Total Reserve Expense</i>	\$118,344.33	\$0.00	\$1,881.00	\$120,225.33
Reserve Net Income	<u>(\$107,738.34)</u>	<u>\$4,410.41</u>	<u>\$4,043.45</u>	<u>(\$99,284.48)</u>