

Rio Del Sol Homeowners Association

Financial Statement Period Ending: May 31, 2026



HOAMCO

SERVING COMMUNITY ASSOCIATIONS SINCE 1991

2580 Highway 95, Suite 108
Bullhead City, AZ 86442
928-776-4479
800-447-3838
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Fiscal Year End: December 31

Accounting Method: Cash

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RIO DEL SOL HOMEOWNERS ASSOCIATION, INC

Balance Sheet

5/31/2026

	Operating	Reserve	Total
Assets			
CASH			
1005 - Chase Op - Building Improvement Fund - 9166	\$590.37		\$590.37
1007 - *Chase Reserve - 0615		\$62,916.58	\$62,916.58
1010 - *Alliance Operating Checking - 3409	\$10,508.28		\$10,508.28
1025 - Alliance Operating Debit Card (\$1000)-3625	\$883.31		\$883.31
1030 - Alliance General Exp Debit Card (\$3000)-2574	\$2,621.19		\$2,621.19
1060 - Chase CD - 6172		\$100,000.00	\$100,000.00
Total CASH	<u>\$14,603.15</u>	<u>\$162,916.58</u>	<u>\$177,519.73</u>
OTHER ASSETS			
1300 - Due Between Funds	(\$10,946.53)	\$10,946.53	\$0.00
Total OTHER ASSETS	<u>(\$10,946.53)</u>	<u>\$10,946.53</u>	<u>\$0.00</u>
Assets Total	<u>\$3,656.62</u>	<u>\$173,863.11</u>	<u>\$177,519.73</u>
Liabilities & Equity			
LIABILITIES			
2500 - Transfer/Disc Payable	\$200.00		\$200.00
Total LIABILITIES	<u>\$200.00</u>		<u>\$200.00</u>
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>\$27,579.61</u>	<u>(\$90,780.96)</u>	<u>(\$63,201.35)</u>
Liabilities and Equity Total	<u>\$3,656.62</u>	<u>\$173,863.11</u>	<u>\$177,519.73</u>

RIO DEL SOL HOMEOWNERS ASSOCIATION, INC
INCOME STATEMENT - Operating
5/1/2026 - 5/31/2026

Accounts	5/1/2026 - 5/31/2026			1/1/2026 - 5/31/2026			Annual Budget	Remaining Budget
	Actual	Budget	Variance	Actual	Budget	Variance		
Income								
<u>INCOME</u>								
4100 - Homeowner Assessments	\$23,737.98	\$24,441.60	(\$703.62)	\$123,524.80	\$122,208.00	\$1,316.80	\$341,280.00	\$217,755.20
4140 - Prepaid Owner Assessments	(\$414.81)	\$0.00	(\$414.81)	\$3,494.53	\$0.00	\$3,494.53	\$0.00	(\$3,494.53)
4310 - Assessment Interest	\$3.55	\$0.00	\$3.55	\$38.89	\$0.00	\$38.89	\$0.00	(\$38.89)
4330 - Late Fees	\$0.00	\$0.00	\$0.00	(\$1,122.74)	\$0.00	(\$1,122.74)	\$0.00	\$1,122.74
4350 - Lien/Collection Fees	\$45.00	\$0.00	\$45.00	\$710.00	\$0.00	\$710.00	\$0.00	(\$710.00)
4600 - Interest Income	\$0.49	\$0.00	\$0.49	\$3.17	\$0.00	\$3.17	\$0.00	(\$3.17)
4800 - Violation Fines	\$0.00	\$0.00	\$0.00	\$25.00	\$0.00	\$25.00	\$0.00	(\$25.00)
Total INCOME	\$23,372.21	\$24,441.60	(\$1,069.39)	\$126,673.65	\$122,208.00	\$4,465.65	\$341,280.00	\$214,606.35
<u>TRANSFER BETWEEN FUNDS</u>								
8900 - Transfer To Reserves	\$0.00	(\$4,459.30)	\$4,459.30	\$0.00	(\$22,296.50)	\$22,296.50	(\$53,511.65)	(\$53,511.65)
Total TRANSFER BETWEEN FUNDS	\$0.00	(\$4,459.30)	\$4,459.30	\$0.00	(\$22,296.50)	\$22,296.50	(\$53,511.65)	(\$53,511.65)
Total Income	\$23,372.21	\$19,982.30	\$3,389.91	\$126,673.65	\$99,911.50	\$26,762.15	\$287,768.35	\$161,094.70
Expense								
<u>ADMINISTRATIVE</u>								
5100 - Accounting/Tax Prep Fees	\$0.00	\$1,100.00	\$1,100.00	\$0.00	\$1,100.00	\$1,100.00	\$1,100.00	\$1,100.00
5200 - Bad Debt	\$0.00	\$0.00	\$0.00	\$1,536.00	\$0.00	(\$1,536.00)	\$0.00	(\$1,536.00)
5250 - Bank Charges	\$25.00	\$8.33	(\$16.67)	\$125.00	\$41.65	(\$83.35)	\$100.00	(\$25.00)
5400 - Insurance	\$2,374.16	\$2,916.67	\$542.51	\$11,714.05	\$14,583.35	\$2,869.30	\$35,000.00	\$23,285.95
5500 - Legal Fees	\$0.00	\$208.33	\$208.33	\$0.00	\$1,041.65	\$1,041.65	\$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	\$280.00	\$83.33	(\$196.67)	\$770.00	\$416.65	(\$353.35)	\$1,000.00	\$230.00
5600 - Management Fees	\$1,284.82	\$1,284.83	\$0.01	\$6,424.10	\$6,424.15	\$0.05	\$15,418.00	\$8,993.90
5800 - Office Supplies	\$1.40	\$18.33	\$16.93	\$243.93	\$91.65	(\$152.28)	\$220.00	(\$23.93)
5810 - Postage	\$13.37	\$83.33	\$69.96	\$624.21	\$416.65	(\$207.56)	\$1,000.00	\$375.79
5820 - Printing	\$35.40	\$250.00	\$214.60	\$2,140.25	\$1,250.00	(\$890.25)	\$3,000.00	\$859.75
5900 - Website	\$0.00	\$0.00	\$0.00	\$22.19	\$245.01	\$222.82	\$245.01	\$222.82
Total ADMINISTRATIVE	\$4,014.15	\$5,953.15	\$1,939.00	\$23,599.73	\$25,610.76	\$2,011.03	\$60,073.01	\$36,473.28

RIO DEL SOL HOMEOWNERS ASSOCIATION, INC
INCOME STATEMENT - Operating
5/1/2026 - 5/31/2026

5/1/2026 - 5/31/2026

1/1/2026 - 5/31/2026

Accounts	Actual	Budget	Variance	Actual	Budget	Variance	Annual Budget	Remaining Budget
<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	\$0.00	\$45.00	\$45.00	\$4,667.04	\$225.00	(\$4,442.04)	\$540.00	(\$4,127.04)
6160 - Security Alarm/Cameras	\$5,462.37	\$0.00	(\$5,462.37)	\$5,462.37	\$0.00	(\$5,462.37)	\$0.00	(\$5,462.37)
6200 - Janitorial/Cleaning Services	\$0.00	\$511.88	\$511.88	\$2,625.00	\$2,559.40	(\$65.60)	\$6,142.50	\$3,517.50
6300 - Landscape Maintenance	\$1,200.00	\$1,200.00	\$0.00	\$8,000.00	\$6,000.00	(\$2,000.00)	\$14,400.00	\$6,400.00
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	\$1,000.00	\$1,041.65	\$41.65	\$2,500.00	\$1,500.00
6400 - Pest Control	\$667.00	\$465.00	(\$202.00)	\$2,535.00	\$2,325.00	(\$210.00)	\$5,580.00	\$3,045.00
6450 - Pool Maintenance	\$439.70	\$740.00	\$300.30	\$3,399.70	\$3,700.00	\$300.30	\$8,880.00	\$5,480.30
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	\$108.22	\$166.67	\$58.45	\$3,614.72	\$833.35	(\$2,781.37)	\$2,000.00	(\$1,614.72)
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	\$833.35	\$833.35	\$2,000.00	\$2,000.00
6530 - Repairs & Maintenance: Irrigation	\$0.00	\$166.67	\$166.67	\$480.00	\$833.35	\$353.35	\$2,000.00	\$1,520.00
6570 - Repairs & Maintenance: Plumbing	\$115.00	\$166.67	\$51.67	\$1,730.48	\$833.35	(\$897.13)	\$2,000.00	\$269.52
6573 - Repairs & Maintenance: Roofs	\$0.00	\$166.67	\$166.67	\$0.00	\$833.35	\$833.35	\$2,000.00	\$2,000.00
6680 - Supplies	\$0.00	\$41.67	\$41.67	\$0.00	\$208.35	\$208.35	\$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>	\$7,992.29	\$4,045.23	(\$3,947.06)	\$33,860.43	\$20,226.15	(\$13,634.28)	\$51,202.50	\$17,342.07
<u>TAXES/OTHER EXPENSES</u>								
8250 - Contingency	\$0.00	\$166.67	\$166.67	\$0.00	\$833.35	\$833.35	\$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	\$0.00	\$0.00	\$0.00	\$50.00	\$50.00	\$50.00	\$50.00
<u>Total TAXES/OTHER EXPENSES</u>	\$0.00	\$166.67	\$166.67	\$0.00	\$883.35	\$883.35	\$2,060.00	\$2,060.00

RIO DEL SOL HOMEOWNERS ASSOCIATION, INC
INCOME STATEMENT - Operating
5/1/2026 - 5/31/2026

5/1/2026 - 5/31/2026

1/1/2026 - 5/31/2026

Accounts	Actual	Budget	Variance	Actual	Budget	Variance	Annual Budget	Remaining Budget
<u>UTILITIES</u>								
7100 - Electricity	\$841.54	\$1,750.00	\$908.46	\$5,327.82	\$8,750.00	\$3,422.18	\$21,000.00	\$15,672.18
7300 - Gas	\$968.75	\$916.67	(\$52.08)	\$2,701.09	\$4,583.35	\$1,882.26	\$11,000.00	\$8,298.91
7550 - Trash/Sanitation	\$824.66	\$833.33	\$8.67	\$4,004.09	\$4,166.65	\$162.56	\$10,000.00	\$5,995.91
7900 - Water	(\$4,664.35)	\$2,000.00	\$6,664.35	\$4,319.21	\$10,000.00	\$5,680.79	\$24,000.00	\$19,680.79
7910 - Sewer	\$5,056.32	\$5,037.67	(\$18.65)	\$25,281.67	\$25,188.35	(\$93.32)	\$60,452.04	\$35,170.37
Total UTILITIES	\$3,026.92	\$10,537.67	\$7,510.75	\$41,633.88	\$52,688.35	\$11,054.47	\$126,452.04	\$84,818.16
Total Expense	\$15,033.36	\$20,702.72	\$5,669.36	\$99,094.04	\$99,408.61	\$314.57	\$239,787.55	\$140,693.51
Operating Net Income	\$8,338.85	(\$720.42)	\$9,059.27	\$27,579.61	\$502.89	\$27,076.72	\$47,980.80	\$20,401.19

RIO DEL SOL HOMEOWNERS ASSOCIATION, INC
INCOME STATEMENT - Reserve
5/1/2026 - 5/31/2026

Accounts	5/1/2026 - 5/31/2026			1/1/2026 - 5/31/2026			Annual Budget	Remaining Budget
	Actual	Budget	Variance	Actual	Budget	Variance		
Reserve Income								
<u>INCOME</u>								
4130 - Special Reserve Assessment	\$2,500.00	\$0.00	\$2,500.00	\$27,762.34	\$0.00	\$27,762.34	\$0.00	(\$27,762.34)
4510 - Reserve Contribution	\$509.20	\$0.00	\$509.20	\$1,527.60	\$0.00	\$1,527.60	\$0.00	(\$1,527.60)
4610 - Interest Income - Reserve	\$0.87	\$0.00	\$0.87	\$4.43	\$0.00	\$4.43	\$0.00	(\$4.43)
Total INCOME	\$3,010.07	\$0.00	\$3,010.07	\$29,294.37	\$0.00	\$29,294.37	\$0.00	(\$29,294.37)
<u>TRANSFER BETWEEN FUNDS</u>								
9000 - Transfer From Operating	\$0.00	\$4,459.30	(\$4,459.30)	\$0.00	\$22,296.50	(\$22,296.50)	\$53,511.65	\$53,511.65
Total TRANSFER BETWEEN FUNDS	\$0.00	\$4,459.30	(\$4,459.30)	\$0.00	\$22,296.50	(\$22,296.50)	\$53,511.65	\$53,511.65
Total Reserve Income	\$3,010.07	\$4,459.30	(\$1,449.23)	\$29,294.37	\$22,296.50	\$6,997.87	\$53,511.65	\$24,217.28
Reserve Expense								
<u>COMMON AREA</u>								
9450 - Pool Repair - Reserves	\$0.00	\$0.00	\$0.00	\$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	\$0.00	\$0.00	\$0.00	\$120,225.33	\$0.00	(\$120,225.33)	\$0.00	(\$120,225.33)
Total Reserve Expense	\$0.00	\$0.00	\$0.00	\$120,225.33	\$0.00	(\$120,225.33)	\$0.00	(\$120,225.33)
Reserve Net Income	\$3,010.07	\$4,459.30	(\$1,449.23)	(\$90,930.96)	\$22,296.50	(\$113,227.46)	\$53,511.65	\$144,442.61

RIO DEL SOL HOMEOWNERS ASSOCIATION, INC

Income Statement - Operating

1/1/2026 - 5/31/2026

	Jan 2026	Feb 2026	Mar 2026	Apr 2026	May 2026	YTD
Income						
<u>INCOME</u>						
4100 - Homeowner Assessments	\$23,754.30	\$23,562.40	\$27,911.02	\$24,559.10	\$23,737.98	\$123,524.80
4140 - Prepaid Owner Assessments	\$561.75	\$1,098.90	\$5,496.89	(\$3,248.20)	(\$414.81)	\$3,494.53
4310 - Assessment Interest	\$0.00	\$5.31	\$21.97	\$8.06	\$3.55	\$38.89
4330 - Late Fees	\$97.00	(\$745.90)	(\$531.70)	\$57.86	\$0.00	(\$1,122.74)
4350 - Lien/Collection Fees	\$140.00	\$420.00	\$175.00	(\$70.00)	\$45.00	\$710.00
4600 - Interest Income	\$0.57	\$0.67	\$0.76	\$0.68	\$0.49	\$3.17
4800 - Violation Fines	\$0.00	\$25.00	\$0.00	\$0.00	\$0.00	\$25.00
<u>Total INCOME</u>	<u>\$24,553.62</u>	<u>\$24,366.38</u>	<u>\$33,073.94</u>	<u>\$21,307.50</u>	<u>\$23,372.21</u>	<u>\$126,673.65</u>
<i>Total Income</i>	\$24,553.62	\$24,366.38	\$33,073.94	\$21,307.50	\$23,372.21	\$126,673.65
Expense						
<u>ADMINISTRATIVE</u>						
5200 - Bad Debt	\$0.00	\$0.00	\$0.00	\$1,536.00	\$0.00	\$1,536.00
5250 - Bank Charges	\$25.00	\$25.00	\$0.00	\$50.00	\$25.00	\$125.00
5400 - Insurance	\$2,321.91	\$2,321.91	\$2,321.91	\$2,374.16	\$2,374.16	\$11,714.05
5530 - Lien/Collection Costs	\$35.00	\$0.00	\$210.00	\$245.00	\$280.00	\$770.00
5600 - Management Fees	\$1,284.82	\$1,284.82	\$1,284.82	\$1,284.82	\$1,284.82	\$6,424.10
5800 - Office Supplies	\$5.60	\$141.73	\$85.40	\$9.80	\$1.40	\$243.93
5810 - Postage	\$116.73	\$329.14	\$72.29	\$92.68	\$13.37	\$624.21
5820 - Printing	\$677.35	\$815.70	\$356.30	\$255.50	\$35.40	\$2,140.25
5900 - Website	\$0.00	\$0.00	\$22.19	\$0.00	\$0.00	\$22.19
<u>Total ADMINISTRATIVE</u>	<u>\$4,466.41</u>	<u>\$4,918.30</u>	<u>\$4,352.91</u>	<u>\$5,847.96</u>	<u>\$4,014.15</u>	<u>\$23,599.73</u>
<u>COMMON AREA</u>						
6080 - Fire Prevention	\$45.00	\$45.00	\$4,532.04	\$45.00	\$0.00	\$4,667.04
6160 - Security Alarm/Cameras	\$0.00	\$0.00	\$0.00	\$0.00	\$5,462.37	\$5,462.37
6200 - Janitorial/Cleaning Services	\$675.00	\$675.00	\$600.00	\$675.00	\$0.00	\$2,625.00
6300 - Landscape Maintenance	\$1,200.00	\$3,200.00	\$1,200.00	\$1,200.00	\$1,200.00	\$8,000.00
6310 - Landscape Supplies/Labor	\$200.00	\$0.00	\$0.00	\$0.00	\$0.00	\$200.00
6330 - Landscape - Other	\$0.00	\$0.00	\$0.00	\$1,000.00	\$0.00	\$1,000.00
6400 - Pest Control	\$0.00	\$934.00	\$467.00	\$467.00	\$667.00	\$2,535.00

RIO DEL SOL HOMEOWNERS ASSOCIATION, INC

Income Statement - Operating

1/1/2026 - 5/31/2026

	Jan 2026	Feb 2026	Mar 2026	Apr 2026	May 2026	YTD
6450 - Pool Maintenance	\$740.00	\$740.00	\$740.00	\$740.00	\$439.70	\$3,399.70
6510 - Repairs & Maintenance: Buildings	\$1,165.51	\$862.50	\$936.80	\$541.69	\$108.22	\$3,614.72
6511 - Repairs & Maintenance: Electrical	\$0.00	\$146.12	\$0.00	\$0.00	\$0.00	\$146.12
6530 - Repairs & Maintenance: Irrigation	\$80.00	\$0.00	\$0.00	\$400.00	\$0.00	\$480.00
6570 - Repairs & Maintenance: Plumbing	\$0.00	\$0.00	\$1,615.48	\$0.00	\$115.00	\$1,730.48
<u>Total COMMON AREA</u>	\$4,105.51	\$6,602.62	\$10,091.32	\$5,068.69	\$7,992.29	\$33,860.43
<u>UTILITIES</u>						
7100 - Electricity	\$569.28	\$1,977.45	\$973.93	\$965.62	\$841.54	\$5,327.82
7300 - Gas	\$0.00	\$0.00	\$1,018.47	\$713.87	\$968.75	\$2,701.09
7550 - Trash/Sanitation	\$657.91	\$824.66	\$872.20	\$824.66	\$824.66	\$4,004.09
7900 - Water	\$2,899.70	\$2,433.98	\$1,589.61	\$2,060.27	(\$4,664.35)	\$4,319.21
7910 - Sewer	\$5,056.39	\$5,056.32	\$5,056.32	\$5,056.32	\$5,056.32	\$25,281.67
<u>Total UTILITIES</u>	\$9,183.28	\$10,292.41	\$9,510.53	\$9,620.74	\$3,026.92	\$41,633.88
Total Expense	\$17,755.20	\$21,813.33	\$23,954.76	\$20,537.39	\$15,033.36	\$99,094.04
Operating Net Income	\$6,798.42	\$2,553.05	\$9,119.18	\$770.11	\$8,338.85	\$27,579.61

RIO DEL SOL HOMEOWNERS ASSOCIATION, INC

Income Statement - Reserve

1/1/2026 - 5/31/2026

	Jan 2026	Feb 2026	Mar 2026	Apr 2026	May 2026	YTD
Reserve Income						
<u>INCOME</u>						
4130 - Special Reserve Assessment	\$10,604.55	\$3,900.00	\$5,715.00	\$5,042.79	\$2,500.00	\$27,762.34
4510 - Reserve Contribution	\$0.00	\$509.20	\$509.20	\$0.00	\$509.20	\$1,527.60
4610 - Interest Income - Reserve	\$1.44	\$1.21	\$0.25	\$0.66	\$0.87	\$4.43
<u>Total INCOME</u>	<u>\$10,605.99</u>	<u>\$4,410.41</u>	<u>\$6,224.45</u>	<u>\$5,043.45</u>	<u>\$3,010.07</u>	<u>\$29,294.37</u>
<i>Total Reserve Income</i>	\$10,605.99	\$4,410.41	\$6,224.45	\$5,043.45	\$3,010.07	\$29,294.37
Reserve Expense						
<u>COMMON AREA</u>						
9450 - Pool Repair - Reserves	\$91,019.33	\$0.00	\$1,881.00	\$0.00	\$0.00	\$92,900.33
9500 - Roof Repair - Reserves	\$27,325.00	\$0.00	\$0.00	\$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>\$0.00</u>	<u>\$0.00</u>	<u>\$120,225.33</u>
<i>Total Reserve Expense</i>	\$118,344.33	\$0.00	\$1,881.00	\$0.00	\$0.00	\$120,225.33
Reserve Net Income	<u>(\$107,738.34)</u>	<u>\$4,410.41</u>	<u>\$4,343.45</u>	<u>\$5,043.45</u>	<u>\$3,010.07</u>	<u>(\$90,930.96)</u>