

Rio Del Sol Homeowners Association

Financial Statement Period Ending: April 30, 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
4/30/2026

	Operating	Reserve	Total
Assets			
CASH			
1005 - Chase Op - Building Improvement Fund - 9166	\$465.37		\$465.37
1007 - Chase Reserve - 0615		\$50,458.49	\$50,458.49
1010 - *Alliance Operating Checking - 3409	\$11,284.23		\$11,284.23
1025 - Alliance Operating Debit Card (\$1000)-3625	\$612.72		\$612.72
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>\$15,362.32</u>	<u>\$150,458.49</u>	<u>\$165,820.81</u>
OTHER ASSETS			
1300 - Due Between Funds	(\$20,244.55)	\$20,244.55	\$0.00
Total OTHER ASSETS	<u>(\$20,244.55)</u>	<u>\$20,244.55</u>	<u>\$0.00</u>
Assets Total	<u>(\$4,882.23)</u>	<u>\$170,703.04</u>	<u>\$165,820.81</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>\$19,240.76</u>	<u>(\$93,941.03)</u>	<u>(\$74,700.27)</u>
Liabilities and Equity Total	<u>(\$4,882.23)</u>	<u>\$170,703.04</u>	<u>\$165,820.81</u>

RIO DEL SOL HOMEOWNERS ASSOCIATION, INC
INCOME STATEMENT - Operating
4/1/2026 - 4/30/2026

Accounts	4/1/2026 - 4/30/2026			1/1/2026 - 4/30/2026			Annual Budget	Remaining Budget
	Actual	Budget	Variance	Actual	Budget	Variance		
Income								
<u>INCOME</u>								
4100 - Homeowner Assessments	\$24,559.10	\$24,441.60	\$ 117.50	\$99,786.82	\$97,766.40	\$2,020.42	\$341,280.00	\$241,493.18
4140 - Prepaid Owner Assessments	(\$3,248.20)	\$0.00	(\$3,248.20)	\$3,909.34	\$0.00	\$3,909.34	\$0.00	(\$3,909.34)
4310 - Assessment Interest	\$8.06	\$0.00	\$8.06	\$35.34	\$0.00	\$35.34	\$0.00	(\$35.34)
4330 - Late Fees	\$57.86	\$0.00	\$57.86	(\$1,122.74)	\$0.00	(\$1,122.74)	\$0.00	\$1,122.74
4350 - Lien/Collection Fees	(\$70.00)	\$0.00	(\$70.00)	\$665.00	\$0.00	\$665.00	\$0.00	(\$665.00)
4600 - Interest Income	\$0.68	\$0.00	\$0.68	\$2.68	\$0.00	\$2.68	\$0.00	(\$2.68)
4800 - Violation Fines	\$0.00	\$0.00	\$0.00	\$25.00	\$0.00	\$25.00	\$0.00	(\$25.00)
Total INCOME	\$21,307.50	\$24,441.60	(\$3,134.10)	\$103,301.44	\$97,766.40	\$5,535.04	\$341,280.00	\$237,978.56
<u>TRANSFER BETWEEN FUNDS</u>								
8900 - Transfer To Reserves	\$0.00	(\$4,459.30)	\$4,459.30	\$0.00	(\$17,837.20)	\$17,837.20	(\$53,511.65)	(\$53,511.65)
Total TRANSFER BETWEEN FUNDS	\$0.00	(\$4,459.30)	\$4,459.30	\$0.00	(\$17,837.20)	\$17,837.20	(\$53,511.65)	(\$53,511.65)
Total Income	\$21,307.50	\$19,982.30	\$1,325.20	\$103,301.44	\$79,929.20	\$23,372.24	\$287,768.35	\$184,466.91
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
5200 - Bad Debt	\$1,536.00	\$0.00	(\$1,536.00)	\$1,536.00	\$0.00	(\$1,536.00)	\$0.00	(\$1,536.00)
5250 - Bank Charges	\$50.00	\$8.33	(\$41.67)	\$100.00	\$33.32	(\$66.68)	\$100.00	\$0.00
5400 - Insurance	\$2,374.16	\$2,916.67	\$542.51	\$9,339.89	\$11,666.68	\$2,326.79	\$35,000.00	\$25,660.11
5500 - Legal Fees	\$0.00	\$208.33	\$208.33	\$0.00	\$833.32	\$833.32	\$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	\$245.00	\$83.33	(\$161.67)	\$490.00	\$333.32	(\$156.68)	\$1,000.00	\$510.00
5600 - Management Fees	\$1,284.82	\$1,284.83	\$0.01	\$5,139.28	\$5,139.32	\$0.04	\$15,418.00	\$10,278.72
5800 - Office Supplies	\$9.80	\$18.33	\$8.53	\$242.53	\$73.32	(\$169.21)	\$220.00	(\$22.53)
5810 - Postage	\$92.68	\$83.33	(\$9.35)	\$610.84	\$333.32	(\$277.52)	\$1,000.00	\$389.16
5820 - Printing	\$255.50	\$250.00	(\$5.50)	\$2,104.85	\$1,000.00	(\$1,104.85)	\$3,000.00	\$895.15

RIO DEL SOL HOMEOWNERS ASSOCIATION, INC
INCOME STATEMENT - Operating
4/1/2026 - 4/30/2026

Accounts	4/1/2026 - 4/30/2026			1/1/2026 - 4/30/2026			Annual Budget	Remaining Budget
	Actual	Budget	Variance	Actual	Budget	Variance		
5900 - Website	\$0.00	\$245.01	\$245.01	\$22.19	\$245.01	\$222.82	\$245.01	\$222.82
<u>Total ADMINISTRATIVE</u>	\$5,847.96	\$5,098.16	(\$749.80)	\$19,585.58	\$19,657.61	\$72.03	\$60,073.01	\$40,487.43
COMMON AREA								
6050 - Backflow Testing	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$160.00	\$160.00
6080 - Fire Prevention	\$45.00	\$45.00	\$0.00	\$4,667.04	\$180.00	(\$4,487.04)	\$540.00	(\$4,127.04)
6200 - Janitorial/Cleaning Services	\$675.00	\$511.88	(\$163.12)	\$2,625.00	\$2,047.52	(\$577.48)	\$6,142.50	\$3,517.50
6300 - Landscape Maintenance	\$1,200.00	\$1,200.00	\$0.00	\$6,800.00	\$4,800.00	(\$2,000.00)	\$14,400.00	\$7,600.00
6310 - Landscape Supplies/Labor	\$0.00	\$0.00	\$0.00	\$200.00	\$0.00	(\$200.00)	\$0.00	(\$200.00)
6330 - Landscape - Other	\$1,000.00	\$208.33	(\$791.67)	\$1,000.00	\$833.32	(\$166.68)	\$2,500.00	\$1,500.00
6400 - Pest Control	\$467.00	\$465.00	(\$2.00)	\$1,868.00	\$1,860.00	(\$8.00)	\$5,580.00	\$3,712.00
6450 - Pool Maintenance	\$740.00	\$740.00	\$0.00	\$2,960.00	\$2,960.00	\$0.00	\$8,880.00	\$5,920.00
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	\$541.69	\$166.67	(\$375.02)	\$3,506.50	\$666.68	(\$2,839.82)	\$2,000.00	(\$1,506.50)
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	\$666.68	\$666.68	\$2,000.00	\$2,000.00
6530 - Repairs & Maintenance: Irrigation	\$400.00	\$166.67	(\$233.33)	\$480.00	\$666.68	\$186.68	\$2,000.00	\$1,520.00
6570 - Repairs & Maintenance: Plumbing	\$0.00	\$166.67	\$166.67	\$1,615.48	\$666.68	(\$948.80)	\$2,000.00	\$384.52
6573 - Repairs & Maintenance: Roofs	\$0.00	\$166.67	\$166.67	\$0.00	\$666.68	\$666.68	\$2,000.00	\$2,000.00
6680 - Supplies	\$0.00	\$41.67	\$41.67	\$0.00	\$166.68	\$166.68	\$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>	\$5,068.69	\$4,045.23	(\$1,023.46)	\$25,868.14	\$16,180.92	(\$9,687.22)	\$51,202.50	\$25,334.36
TAXES/OTHER EXPENSES								
8250 - Contingency	\$0.00	\$166.67	\$166.67	\$0.00	\$666.68	\$666.68	\$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	\$716.68	\$716.68	\$2,060.00	\$2,060.00

RIO DEL SOL HOMEOWNERS ASSOCIATION, INC
INCOME STATEMENT - Operating
4/1/2026 - 4/30/2026

Accounts	4/1/2026 - 4/30/2026			1/1/2026 - 4/30/2026			Annual Budget	Remaining Budget
	Actual	Budget	Variance	Actual	Budget	Variance		
<u>UTILITIES</u>								
7100 - Electricity	\$965.62	\$1,750.00	\$784.38	\$4,486.28	\$7,000.00	\$2,513.72	\$21,000.00	\$16,513.72
7300 - Gas	\$713.87	\$916.67	\$202.80	\$1,732.34	\$3,666.68	\$1,934.34	\$11,000.00	\$9,267.66
7550 - Trash/Sanitation	\$824.66	\$833.33	\$8.67	\$3,179.43	\$3,333.32	\$153.89	\$10,000.00	\$6,820.57
7900 - Water	\$2,060.27	\$2,000.00	(\$60.27)	\$8,983.56	\$8,000.00	(\$983.56)	\$24,000.00	\$15,016.44
7910 - Sewer	\$5,056.32	\$5,037.67	(\$18.65)	\$20,225.35	\$20,150.68	(\$74.67)	\$60,452.04	\$40,226.69
<u>Total UTILITIES</u>	\$9,620.74	\$10,537.67	\$916.93	\$38,606.96	\$42,150.68	\$3,543.72	\$126,452.04	\$87,845.08
Total Expense	\$20,537.39	\$19,847.73	(\$689.66)	\$84,060.68	\$78,705.89	(\$5,354.79)	\$239,787.55	\$155,726.87
Operating Net Income	\$770.11	\$134.57	\$635.54	\$19,240.76	\$1,223.31	\$18,017.45	\$47,980.80	\$28,740.04

RIO DEL SOL HOMEOWNERS ASSOCIATION, INC
INCOME STATEMENT - Reserve
4/1/2026 - 4/30/2026

Accounts	4/1/2026 - 4/30/2026			1/1/2026 - 4/30/2026			Annual Budget	Remaining Budget
	Actual	Budget	Variance	Actual	Budget	Variance		
Reserve Income								
<u>INCOME</u>								
4130 - Special Reserve Assessment	\$5,042.79	\$0.00	\$5,042.79	\$25,262.34	\$0.00	\$25,262.34	\$0.00	(\$25,262.34)
4510 - Reserve Contribution	\$0.00	\$0.00	\$0.00	\$1,018.40	\$0.00	\$1,018.40	\$0.00	(\$1,018.40)
4610 - Interest Income - Reserve	\$0.66	\$0.00	\$0.66	\$3.56	\$0.00	\$3.56	\$0.00	(\$3.56)
Total INCOME	\$5,043.45	\$0.00	\$5,043.45	\$26,284.30	\$0.00	\$26,284.30	\$0.00	(\$26,284.30)
<u>TRANSFER BETWEEN FUNDS</u>								
9000 - Transfer From Operating	\$0.00	\$4,459.30	(\$4,459.30)	\$0.00	\$17,837.20	(\$17,837.20)	\$53,511.65	\$53,511.65
Total TRANSFER BETWEEN FUNDS	\$0.00	\$4,459.30	(\$4,459.30)	\$0.00	\$17,837.20	(\$17,837.20)	\$53,511.65	\$53,511.65
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Total Reserve Income	\$5,043.45	\$4,459.30	\$584.15	\$26,284.30	\$17,837.20	\$8,447.10	\$53,511.65	\$27,227.35
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)
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Total Reserve Expense	\$0.00	\$0.00	\$0.00	\$120,225.33	\$0.00	(\$120,225.33)	\$0.00	(\$120,225.33)
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Reserve Net Income	\$5,043.45	\$4,459.30	\$584.15	(\$93,941.03)	\$17,837.20	(\$111,778.23)	\$53,511.65	\$147,452.68

RIO DEL SOL HOMEOWNERS ASSOCIATION, INC

Income Statement - Operating

1/1/2026 - 4/30/2026

	Jan 2026	Feb 2026	Mar 2026	Apr 2026	YTD
Income					
<u>INCOME</u>					
4100 - Homeowner Assessments	\$23,754.30	\$23,562.40	\$27,911.02	\$24,559.10	\$99,786.82
4140 - Prepaid Owner Assessments	\$561.75	\$1,098.90	\$5,496.89	(\$3,248.20)	\$3,909.34
4310 - Assessment Interest	\$0.00	\$5.31	\$21.97	\$8.06	\$35.34
4330 - Late Fees	\$97.00	(\$745.90)	(\$531.70)	\$57.86	(\$1,122.74)
4350 - Lien/Collection Fees	\$140.00	\$420.00	\$175.00	(\$70.00)	\$665.00
4600 - Interest Income	\$0.57	\$0.67	\$0.76	\$0.68	\$2.68
4800 - Violation Fines	\$0.00	\$25.00	\$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>\$103,301.44</u>
<i>Total Income</i>	\$24,553.62	\$24,366.38	\$33,073.94	\$21,307.50	\$103,301.44
Expense					
<u>ADMINISTRATIVE</u>					
5200 - Bad Debt	\$0.00	\$0.00	\$0.00	\$1,536.00	\$1,536.00
5250 - Bank Charges	\$25.00	\$25.00	\$0.00	\$50.00	\$100.00
5400 - Insurance	\$2,321.91	\$2,321.91	\$2,321.91	\$2,374.16	\$9,339.89
5530 - Lien/Collection Costs	\$35.00	\$0.00	\$210.00	\$245.00	\$490.00
5600 - Management Fees	\$1,284.82	\$1,284.82	\$1,284.82	\$1,284.82	\$5,139.28
5800 - Office Supplies	\$5.60	\$141.73	\$85.40	\$9.80	\$242.53
5810 - Postage	\$116.73	\$329.14	\$72.29	\$92.68	\$610.84
5820 - Printing	\$677.35	\$815.70	\$356.30	\$255.50	\$2,104.85
5900 - Website	\$0.00	\$0.00	\$22.19	\$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>\$19,585.58</u>
<u>COMMON AREA</u>					
6080 - Fire Prevention	\$45.00	\$45.00	\$4,532.04	\$45.00	\$4,667.04
6200 - Janitorial/Cleaning Services	\$675.00	\$675.00	\$600.00	\$675.00	\$2,625.00
6300 - Landscape Maintenance	\$1,200.00	\$3,200.00	\$1,200.00	\$1,200.00	\$6,800.00
6310 - Landscape Supplies/Labor	\$200.00	\$0.00	\$0.00	\$0.00	\$200.00
6330 - Landscape - Other	\$0.00	\$0.00	\$0.00	\$1,000.00	\$1,000.00

RIO DEL SOL HOMEOWNERS ASSOCIATION, INC

Income Statement - Operating

1/1/2026 - 4/30/2026

	Jan 2026	Feb 2026	Mar 2026	Apr 2026	YTD
6400 - Pest Control	\$0.00	\$934.00	\$467.00	\$467.00	\$1,868.00
6450 - Pool Maintenance	\$740.00	\$740.00	\$740.00	\$740.00	\$2,960.00
6510 - Repairs & Maintenance: Buildings	\$1,165.51	\$862.50	\$936.80	\$541.69	\$3,506.50
6511 - Repairs & Maintenance: Electrical	\$0.00	\$146.12	\$0.00	\$0.00	\$146.12
6530 - Repairs & Maintenance: Irrigation	\$80.00	\$0.00	\$0.00	\$400.00	\$480.00
6570 - Repairs & Maintenance: Plumbing	\$0.00	\$0.00	\$1,615.48	\$0.00	\$1,615.48
<u>Total COMMON AREA</u>	\$4,105.51	\$6,602.62	\$10,091.32	\$5,068.69	\$25,868.14
<u>UTILITIES</u>					
7100 - Electricity	\$569.28	\$1,977.45	\$973.93	\$965.62	\$4,486.28
7300 - Gas	\$0.00	\$0.00	\$1,018.47	\$713.87	\$1,732.34
7550 - Trash/Sanitation	\$657.91	\$824.66	\$872.20	\$824.66	\$3,179.43
7900 - Water	\$2,899.70	\$2,433.98	\$1,589.61	\$2,060.27	\$8,983.56
7910 - Sewer	\$5,056.39	\$5,056.32	\$5,056.32	\$5,056.32	\$20,225.35
<u>Total UTILITIES</u>	\$9,183.28	\$10,292.41	\$9,510.53	\$9,620.74	\$38,606.96
<i>Total Expense</i>	\$17,755.20	\$21,813.33	\$23,954.76	\$20,537.39	\$84,060.68
Operating Net Income	\$6,798.42	\$2,553.05	\$9,119.18	\$770.11	\$19,240.76

RIO DEL SOL HOMEOWNERS ASSOCIATION, INC

Income Statement - Reserve

1/1/2026 - 4/30/2026

	Jan 2026	Feb 2026	Mar 2026	Apr 2026	YTD
Reserve Income					
<u>INCOME</u>					
4130 - Special Reserve Assessment	\$10,604.55	\$3,900.00	\$5,715.00	\$5,042.79	\$25,262.34
4510 - Reserve Contribution	\$0.00	\$509.20	\$509.20	\$0.00	\$1,018.40
4610 - Interest Income - Reserve	\$1.44	\$1.21	\$0.25	\$0.66	\$3.56
<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>\$26,284.30</u>
<i>Total Reserve Income</i>	\$10,605.99	\$4,410.41	\$6,224.45	\$5,043.45	\$26,284.30
Reserve Expense					
<u>COMMON AREA</u>					
9450 - Pool Repair - Reserves	\$91,019.33	\$0.00	\$1,881.00	\$0.00	\$92,900.33
9500 - Roof Repair - Reserves	\$27,325.00	\$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>\$120,225.33</u>
<i>Total Reserve Expense</i>	\$118,344.33	\$0.00	\$1,881.00	\$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>(\$93,941.03)</u>