

Rio Del Sol Homeowners Association

Financial Statement Period Ending: January 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

Teresa O'Neal, Regional Director
Email: toneal@hoamco.com
928-296-8181

Jamie Nelson, Executive Director of Mgmt Services
Email: jnelson@hoamco.com
928-778-2293 ext 1149

RIO DEL SOL HOMEOWNERS ASSOCIATION, INC

Balance Sheet

1/31/2026

	Operating	Reserve	Total
Assets			
CASH			
1000 - Fund Transfer	\$254.60		\$254.60
1005 - Chase Op - Building Improvement Fund - 9166	\$2,271.37		\$2,271.37
1007 - Chase Reserve - 0615		\$128,393.27	\$128,393.27
1010 - *Alliance Operating Checking - 3409	\$5,577.43		\$5,577.43
1025 - Alliance Operating Debit Card (\$1000)-3625	\$84.49		\$84.49
1030 - Alliance General Exp Debit Card (\$3000)-2574	\$3,000.00		\$3,000.00
Total CASH	<u>\$11,187.89</u>	<u>\$128,393.27</u>	<u>\$139,581.16</u>
OTHER ASSETS			
1300 - Due Between Funds	(\$28,512.46)	\$28,512.46	\$0.00
Total OTHER ASSETS	<u>(\$28,512.46)</u>	<u>\$28,512.46</u>	<u>\$0.00</u>
Assets Total	<u>(\$17,324.57)</u>	<u>\$156,905.73</u>	<u>\$139,581.16</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>\$6,798.42</u>	<u>(\$107,738.34)</u>	<u>(\$100,939.92)</u>
Liabilities and Equity Total	<u>(\$17,324.57)</u>	<u>\$156,905.73</u>	<u>\$139,581.16</u>

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

Accounts	1/1/2026 - 1/31/2026			1/1/2026 - 1/31/2026			Annual Budget	Remaining Budget
	Actual	Budget	Variance	Actual	Budget	Variance		
Income								
<u>INCOME</u>								
4100 - Homeowner Assessments	\$23,754.30	\$24,441.60	(\$687.30)	\$23,754.30	\$24,441.60	(\$687.30)	\$293,299.20	\$269,544.90
4140 - Prepaid Owner Assessments	\$561.75	\$0.00	\$561.75	\$561.75	\$0.00	\$561.75	\$0.00	(\$561.75)
4330 - Late Fees	\$97.00	\$0.00	\$97.00	\$97.00	\$0.00	\$97.00	\$0.00	(\$97.00)
4350 - Lien/Collection Fees	\$140.00	\$0.00	\$140.00	\$140.00	\$0.00	\$140.00	\$0.00	(\$140.00)
4600 - Interest Income	\$0.57	\$0.00	\$0.57	\$0.57	\$0.00	\$0.57	\$0.00	(\$0.57)
Total INCOME	\$24,553.62	\$24,441.60	\$112.02	\$24,553.62	\$24,441.60	\$112.02	\$293,299.20	\$268,745.58
<u>TRANSFER BETWEEN FUNDS</u>								
8900 - Transfer To Reserves	\$0.00	(\$4,459.30)	\$4,459.30	\$0.00	(\$4,459.30)	\$4,459.30	(\$53,511.65)	(\$53,511.65)
Total TRANSFER BETWEEN FUNDS	\$0.00	(\$4,459.30)	\$4,459.30	\$0.00	(\$4,459.30)	\$4,459.30	(\$53,511.65)	(\$53,511.65)
Total Income	\$24,553.62	\$19,982.30	\$4,571.32	\$24,553.62	\$19,982.30	\$4,571.32	\$239,787.55	\$215,233.93
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	\$25.00	\$8.33	(\$16.67)	\$25.00	\$8.33	(\$16.67)	\$100.00	\$75.00
5400 - Insurance	\$2,321.91	\$2,916.67	\$594.76	\$2,321.91	\$2,916.67	\$594.76	\$35,000.00	\$32,678.09
5500 - Legal Fees	\$0.00	\$208.33	\$208.33	\$0.00	\$208.33	\$208.33	\$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	\$35.00	\$83.33	\$48.33	\$35.00	\$83.33	\$48.33	\$1,000.00	\$965.00
5600 - Management Fees	\$1,284.82	\$1,284.83	\$0.01	\$1,284.82	\$1,284.83	\$0.01	\$15,418.00	\$14,133.18
5800 - Office Supplies	\$5.60	\$18.33	\$12.73	\$5.60	\$18.33	\$12.73	\$220.00	\$214.40
5810 - Postage	\$116.73	\$83.33	(\$33.40)	\$116.73	\$83.33	(\$33.40)	\$1,000.00	\$883.27
5820 - Printing	\$677.35	\$250.00	(\$427.35)	\$677.35	\$250.00	(\$427.35)	\$3,000.00	\$2,322.65
5900 - Website	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$245.01	\$245.01
Total ADMINISTRATIVE	\$4,466.41	\$4,853.15	\$386.74	\$4,466.41	\$4,853.15	\$386.74	\$60,073.01	\$55,606.60

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

1/1/2026 - 1/31/2026 1/1/2026 - 1/31/2026

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	\$45.00	\$45.00	\$0.00	\$45.00	\$45.00	\$0.00	\$540.00	\$495.00
6200 - Janitorial/Cleaning Services	\$675.00	\$511.88	(\$163.12)	\$675.00	\$511.88	(\$163.12)	\$6,142.50	\$5,467.50
6300 - Landscape Maintenance	\$1,200.00	\$1,200.00	\$0.00	\$1,200.00	\$1,200.00	\$0.00	\$14,400.00	\$13,200.00
6310 - Landscape Supplies/Labor	\$200.00	\$0.00	(\$200.00)	\$200.00	\$0.00	(\$200.00)	\$0.00	(\$200.00)
6330 - Landscape - Other	\$0.00	\$208.33	\$208.33	\$0.00	\$208.33	\$208.33	\$2,500.00	\$2,500.00
6400 - Pest Control	\$0.00	\$465.00	\$465.00	\$0.00	\$465.00	\$465.00	\$5,580.00	\$5,580.00
6450 - Pool Maintenance	\$740.00	\$740.00	\$0.00	\$740.00	\$740.00	\$0.00	\$8,880.00	\$8,140.00
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	\$1,165.51	\$166.67	(\$998.84)	\$1,165.51	\$166.67	(\$998.84)	\$2,000.00	\$834.49
6525 - Repairs & Maintenance: Walls	\$0.00	\$166.67	\$166.67	\$0.00	\$166.67	\$166.67	\$2,000.00	\$2,000.00
6530 - Repairs & Maintenance: Irrigation	\$80.00	\$166.67	\$86.67	\$80.00	\$166.67	\$86.67	\$2,000.00	\$1,920.00
6570 - Repairs & Maintenance: Plumbing	\$0.00	\$166.67	\$166.67	\$0.00	\$166.67	\$166.67	\$2,000.00	\$2,000.00
6573 - Repairs & Maintenance: Roofs	\$0.00	\$166.67	\$166.67	\$0.00	\$166.67	\$166.67	\$2,000.00	\$2,000.00
6680 - Supplies	\$0.00	\$41.67	\$41.67	\$0.00	\$41.67	\$41.67	\$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
Total COMMON AREA	\$4,105.51	\$4,045.23	(\$60.28)	\$4,105.51	\$4,045.23	(\$60.28)	\$51,202.50	\$47,096.99
<u>TAXES/OTHER EXPENSES</u>								
8250 - Contingency	\$0.00	\$166.67	\$166.67	\$0.00	\$166.67	\$166.67	\$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	\$0.00	\$0.00	\$50.00	\$50.00
Total TAXES/OTHER EXPENSES	\$0.00	\$166.67	\$166.67	\$0.00	\$166.67	\$166.67	\$2,060.00	\$2,060.00
<u>UTILITIES</u>								
7100 - Electricity	\$569.28	\$1,750.00	\$1,180.72	\$569.28	\$1,750.00	\$1,180.72	\$21,000.00	\$20,430.72
7300 - Gas	\$0.00	\$916.67	\$916.67	\$0.00	\$916.67	\$916.67	\$11,000.00	\$11,000.00
7550 - Trash/Sanitation	\$657.91	\$833.33	\$175.42	\$657.91	\$833.33	\$175.42	\$10,000.00	\$9,342.09

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

Accounts	1/1/2026 - 1/31/2026			1/1/2026 - 1/31/2026			Annual Budget	Remaining Budget
	Actual	Budget	Variance	Actual	Budget	Variance		
7900 - Water	\$2,899.70	\$2,000.00	(\$899.70)	\$2,899.70	\$2,000.00	(\$899.70)	\$24,000.00	\$21,100.30
7910 - Sewer	\$5,056.39	\$5,037.67	(\$18.72)	\$5,056.39	\$5,037.67	(\$18.72)	\$60,452.04	\$55,395.65
<u>Total UTILITIES</u>	\$9,183.28	\$10,537.67	\$1,354.39	\$9,183.28	\$10,537.67	\$1,354.39	\$126,452.04	\$117,268.76
Total Expense	\$17,755.20	\$19,602.72	\$1,847.52	\$17,755.20	\$19,602.72	\$1,847.52	\$239,787.55	\$222,032.35
Operating Net Income	\$6,798.42	\$379.58	\$6,418.84	\$6,798.42	\$379.58	\$6,418.84	\$0.00	(\$6,798.42)

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

Accounts	1/1/2026 - 1/31/2026			1/1/2026 - 1/31/2026			Annual Budget	Remaining Budget
	Actual	Budget	Variance	Actual	Budget	Variance		
Reserve Income								
<u>INCOME</u>								
4130 - Special Reserve Assessment	\$10,604.55	\$0.00	\$10,604.55	\$10,604.55	\$0.00	\$10,604.55	\$0.00	(\$10,604.55)
4610 - Interest Income - Reserve	\$1.44	\$0.00	\$1.44	\$1.44	\$0.00	\$1.44	\$0.00	(\$1.44)
Total INCOME	\$10,605.99	\$0.00	\$10,605.99	\$10,605.99	\$0.00	\$10,605.99	\$0.00	(\$10,605.99)
<u>TRANSFER BETWEEN FUNDS</u>								
9000 - Transfer From Operating	\$0.00	\$4,459.30	(\$4,459.30)	\$0.00	\$4,459.30	(\$4,459.30)	\$53,511.65	\$53,511.65
Total TRANSFER BETWEEN FUNDS	\$0.00	\$4,459.30	(\$4,459.30)	\$0.00	\$4,459.30	(\$4,459.30)	\$53,511.65	\$53,511.65
Total Reserve Income	\$10,605.99	\$4,459.30	\$6,146.69	\$10,605.99	\$4,459.30	\$6,146.69	\$53,511.65	\$42,905.66
Reserve Expense								
<u>COMMON AREA</u>								
9450 - Pool Repair - Reserves	\$91,019.33	\$0.00	(\$91,019.33)	\$91,019.33	\$0.00	(\$91,019.33)	\$0.00	(\$91,019.33)
9500 - Roof Repair - Reserves	\$27,325.00	\$0.00	(\$27,325.00)	\$27,325.00	\$0.00	(\$27,325.00)	\$0.00	(\$27,325.00)
Total COMMON AREA	\$118,344.33	\$0.00	(\$118,344.33)	\$118,344.33	\$0.00	(\$118,344.33)	\$0.00	(\$118,344.33)
Total Reserve Expense	\$118,344.33	\$0.00	(\$118,344.33)	\$118,344.33	\$0.00	(\$118,344.33)	\$0.00	(\$118,344.33)
Reserve Net Income	(\$107,738.34)	\$4,459.30	(\$112,197.64)	(\$107,738.34)	\$4,459.30	(\$112,197.64)	\$53,511.65	\$161,249.99