

Accrual Fund Balance Sheet

Properties: RAINBOW BEND HOA - c/o Kenyon & Associates, Inc, 6490 S. McCarran Blvd., Ste. F50 Reno, NV 89509

As of: 04/30/2026

Accounting Basis: Accrual

GL Account Map: RBHOA

Level of Detail: Detail View

Account Number	Account Name	Operating	Reserve	Total
ASSETS				
Cash				
1150	Enterprise Bank OP 8983	136,382.50		136,382.50
1151	FCB Bank RV Operating 2081	51,701.64		51,701.64
1160	Petty Cash	621.44		621.44
1170	Enterprise Bank Reserves 6848		96,303.30	96,303.30
1172	Edward Jones Reserves 2543		158,969.82	158,969.82
1175	FCB RV Reserve 2384		23,475.93	23,475.93
	Total Cash	188,705.58	278,749.05	467,454.63
OTHER ASSETS				
1300	Accounts Receivable	114,297.89		114,297.89
1610	Allowance for Doubtful Accounts	2,009.94		2,009.94
	Total OTHER ASSETS	116,307.83	0.00	116,307.83
BUILDING & PROPERTY ASSETS				
1710	Buildings / Improvements	34,570.00		34,570.00
1712	Vehicle Assets	56,619.28		56,619.28
1713	Furniture & Fixtures Assests	10,157.90		10,157.90
1715	Equipment & Machinery	30,345.62		30,345.62
1720	Building/Improvements Depreciation	-127,077.00		-127,077.00
1740	Accumulated Depreciation	-28,818.00		-28,818.00
	Total BUILDING & PROPERTY ASSETS	-24,202.20	0.00	-24,202.20
OTHER ASSETS				
1810	Prepaid Expenses	18,050.50		18,050.50
1820	Prepaid Insurance	23,858.98		23,858.98
1850	Prepaid Federal Income Tax	-7,247.00		-7,247.00
	Total OTHER ASSETS	34,662.48	0.00	34,662.48
	TOTAL ASSETS	315,473.69	278,749.05	594,222.74
LIABILITIES & CAPITAL				
Liabilities				
OTHER LIABILITIES				
2101	CH Deposit Valdivia 95 3/28/2026	100.00		100.00
2102	CH Deposit Garcia 388 8/1/2026	100.00		100.00
2103	CH Deposit Mir 78 4/3/2026	100.00		100.00
2104	CH Deposit Garcia 388 5/23/2026	200.00		200.00
2105	CH Deposit -Lachner 45 6/14/2026	200.00		200.00
2106	CH Deposit Fleming - 304 - 6/26/2026	100.00		100.00
2107	CH Deposit- Stone - 269 - 11/27/2025	50.00		50.00
2108	CH Deposit Umbach - 211 - 4/11/	50.00		50.00

Accrual Fund Balance Sheet

Account Number	Account Name	Operating	Reserve	Total
2026				
2109	CH Deposit Pochard 57 6/7/2026	50.00		50.00
2110	CH Deposit Matthies 320 6/15/2026	100.00		100.00
2112	CH deposit Anderson 262 7/4/2026	100.00		100.00
2113	CH deposit Holleman 59 11/14/2026	100.00		100.00
2114	CH deposit Gonzalez - 245 - 1/17/2026	50.00		50.00
2115	CH deposit Jara - 45 - 1/25/2026	100.00		100.00
Total OTHER LIABILITIES		1,400.00	0.00	1,400.00
LIABILITIES				
2208	Federal Income Tax Payable	3,193.00		3,193.00
2210	Federal Payroll Emp. Withholding	454.84		454.84
2220	FICA Payable	624.96		624.96
2230	FICA Medicare Liability	146.16		146.16
2250	State Unemployment Taxes	1,716.37		1,716.37
2300	Prepaid Fees	37,252.22		37,252.22
2500	Accounts Payable	81,596.94		81,596.94
Total LIABILITIES		124,984.49	0.00	124,984.49
Total Liabilities		126,384.49	0.00	126,384.49
Capital				
	Calculated Retained Earnings	35,747.71	29,793.67	65,541.38
	Calculated Prior Years Retained Earnings	153,341.49	248,955.38	402,296.87
Total Capital		189,089.20	278,749.05	467,838.25
TOTAL LIABILITIES & CAPITAL		315,473.69	278,749.05	594,222.74

Accrual Annual Budget Comparison

Properties: RAINBOW BEND HOA - c/o Kenyon & Associates, Inc, 6490 S. McCarran Blvd., Ste. F50 Reno, NV 89509

As of: Apr 2026

Additional Account Types: None

Accounting Basis: Accrual

GL Account Map: RBHOA

Level of Detail: Detail View

Account Number	Account Name	MTD Actual	MTD Budget	MTD \$ Var.	YTD Actual	YTD Budget	YTD \$ Var.	Annual Budget
Income								
4000	INCOME							
4001	Assessment Fees	50,250.00	50,250.00	0.00	201,000.00	201,000.00	0.00	603,000.00
4002	- Allotment to Reserves	-10,000.00	-10,000.00	0.00	-40,000.00	-40,000.00	0.00	-120,000.00
4003	Reserve Assessment	4,020.00	4,020.00	0.00	16,080.00	16,080.00	0.00	48,240.00
4004	- Reserve Assessment Allotment	0.00	-4,020.00	4,020.00	-12,060.00	-16,080.00	4,020.00	-48,240.00
4010	- Bad Debt/Write Off	0.00	-208.33	208.33	0.00	-833.32	833.32	-2,500.00
Total INCOME		44,270.00	40,041.67	4,228.33	165,020.00	160,166.68	4,853.32	480,500.00
4400	OTHER INCOME							
4408	RBHOA Lot A Income	0.00	0.00	0.00	450.00	0.00	450.00	0.00
4410	NSF Fees	20.00	16.67	3.33	40.00	66.68	-26.68	200.00
4412	RBHOA Patrol RV Reimbursement	0.00	83.33	-83.33	0.00	333.32	-333.32	1,000.00
4420	RV Lot Administration	0.00	111.21	-111.21	0.00	444.84	-444.84	1,334.50
4440	Violations & Fines	0.00	8.33	-8.33	0.00	33.32	-33.32	100.00
4460	Late Fee	25.00	8.33	16.67	5,550.00	33.32	5,516.68	100.00
4480	Collection Costs Reimbursable	0.00	41.67	-41.67	0.00	166.68	-166.68	500.00
4485	Misc. Owner Reimbursement	0.00	0.83	-0.83	5.43	3.32	2.11	10.00
4550	Fobs/Key Cards & Clickers - Deposits/Fee	50.00	1.67	48.33	160.00	6.68	153.32	20.00
4605	Move In - Transfer Fee	700.00	266.67	433.33	900.00	1,066.68	-166.68	3,200.00
4610	Clubhouse Rent	0.00	250.00	-250.00	1,475.00	1,000.00	475.00	3,000.00
4630	Misc. Expense Reimbursement Income	0.00	0.83	-0.83	0.00	3.32	-3.32	10.00
4651	RBHOA RV Parking Income	290.00	1,120.00	-830.00	2,480.00	4,480.00	-2,000.00	13,440.00
4653	- RBHOA RV Account	0.00	-1,120.00	1,120.00	-1,440.00	-4,480.00	3,040.00	-13,440.00
Total OTHER INCOME		1,085.00	789.54	295.46	9,620.43	3,158.16	6,462.27	9,474.50

Accrual Annual Budget Comparison

Account Number	Account Name	MTD Actual	MTD Budget	MTD \$ Var.	YTD Actual	YTD Budget	YTD \$ Var.	Annual Budget
4900	RV INCOME							
4910	RV Income - Transfer from Operating	0.00	1,120.00	-1,120.00	1,440.00	4,480.00	-3,040.00	13,440.00
4911	RV Interest Income	1.95	2.08	-0.13	8.16	8.32	-0.16	25.00
4912	-RV transfer to RV Reserves	0.00	3,000.00	-3,000.00	0.00	12,000.00	-12,000.00	36,000.00
	Total RV INCOME	1.95	4,122.08	-4,120.13	1,448.16	16,488.32	-15,040.16	49,465.00
	Total Operating Income	45,356.95	44,953.29	403.66	176,088.59	179,813.16	-3,724.57	539,439.50
	Expense							
6000	ADMINISTRATIVE							
6001	Management fees	4,338.40	4,333.33	-5.07	17,353.60	17,333.32	-20.28	52,000.00
6004	Ombudsman/Sec of State Fees	1,942.42	166.67	-1,775.75	1,942.42	666.68	-1,275.74	2,000.00
6005	Office Supplies/Postage/Copies	3,089.10	916.67	-2,172.43	4,101.86	3,666.68	-435.18	11,000.00
6007	Website Expense	0.00	25.83	25.83	0.00	103.32	103.32	310.00
6009	Collection Costs Expense	0.00	41.67	41.67	0.00	166.68	166.68	500.00
6014	Bank Charges	0.00	0.83	0.83	0.00	3.32	3.32	10.00
6020	Committee Expenses	0.00	83.33	83.33	199.50	333.32	133.82	1,000.00
6022	Board Education/Membership Fees	0.00	41.67	41.67	0.00	166.68	166.68	500.00
	Total ADMINISTRATIVE	9,369.92	5,610.00	-3,759.92	23,597.38	22,440.00	-1,157.38	67,320.00
6070	MAINTENANCE							
6076	Cleaning Service	0.00	1,250.00	1,250.00	1,750.00	5,000.00	3,250.00	15,000.00
6084	Plumbing Repairs/Maintenance	0.00	291.67	291.67	0.00	1,166.68	1,166.68	3,500.00
6085	Maintenance Supplies	0.00	166.67	166.67	0.00	666.68	666.68	2,000.00
6086	Cleaning/Janitorial Supplies	0.00	416.67	416.67	875.00	1,666.68	791.68	5,000.00
6087	Fob/Key/Key Card Refund/Expense	135.60	0.00	-135.60	135.60	0.00	-135.60	0.00
6088	Roof Repairs	0.00	166.67	166.67	0.00	666.68	666.68	2,000.00
6095	Misc. Clubhouse Maintenance	0.00	291.67	291.67	280.00	1,166.68	886.68	3,500.00
6100	Ventilation/Heat/AC System Maintenance	2,134.00	500.00	-1,634.00	8,842.49	2,000.00	-6,842.49	6,000.00
6112	Clubhouse Equipment	0.00	16.67	16.67	0.00	66.68	66.68	200.00

Accrual Annual Budget Comparison

Account Number	Account Name	MTD Actual	MTD Budget	MTD \$ Var.	YTD Actual	YTD Budget	YTD \$ Var.	Annual Budget
6113	Electrician/Lighting Repairs	0.00	250.00	250.00	0.00	1,000.00	1,000.00	3,000.00
	Total MAINTENANCE	2,269.60	3,350.02	1,080.42	11,983.09	13,400.08	1,516.99	40,200.00
6140	OTHER MAINTENANCE/ SERVICES							
6151	Fire Protection Inspec/ Repair/Extinguishers	0.00	83.33	83.33	0.00	333.32	333.32	1,000.00
6154	Equipment Repairs/ Rentals/Purchase	0.00	25.00	25.00	0.00	100.00	100.00	300.00
6163	Exercise Equipment Service/Maint.	0.00	83.33	83.33	0.00	333.32	333.32	1,000.00
6173	Fitness Center Repairs/ Mainenance	258.18	0.00	-258.18	258.18	0.00	-258.18	0.00
6181	Water Softener Maintenance/Supplies	0.00	89.58	89.58	0.00	358.32	358.32	1,075.00
6191	Lot A&B Water/Sewer	0.00	66.67	66.67	0.00	266.68	266.68	800.00
6192	Lot A&B NVEnergy	0.00	80.00	80.00	0.00	320.00	320.00	960.00
6193	Lot A&B Fire Ext Inspection/Service	0.00	33.33	33.33	0.00	133.32	133.32	400.00
6194	Lot A&B Maintenance	0.00	166.67	166.67	0.00	666.68	666.68	2,000.00
6196	Lot A Water Softener	0.00	89.58	89.58	0.00	358.32	358.32	1,075.00
	Total OTHER MAINTENANCE/SERVICES	258.18	717.49	459.31	258.18	2,869.96	2,611.78	8,610.00
6200	UTILITIES							
6201	NVEnergy - Gas & Electric	1,630.27	1,416.67	-213.60	5,191.27	5,666.68	475.41	17,000.00
6209	Trash Removal	50.00	0.00	-50.00	50.00	0.00	-50.00	0.00
6252	Cable,Internet, Phone	383.71	266.67	-117.04	2,494.93	1,066.68	-1,428.25	3,200.00
6260	Water, Sewer & Trash	0.00	916.67	916.67	1,352.40	3,666.68	2,314.28	11,000.00
	Total UTILITIES	2,063.98	2,600.01	536.03	9,088.60	10,400.04	1,311.44	31,200.00
6900	LANDSCAPING/COMMON AREA							
6910	Landscape/Grounds Service Contract	20,270.00	10,616.67	-9,653.33	41,440.00	42,466.68	1,026.68	127,400.00
6920	Landscape\Grounds Repairs/Maintenance	0.00	250.00	250.00	0.00	1,000.00	1,000.00	3,000.00
6960	Irrigation Repairs	0.00	250.00	250.00	0.00	1,000.00	1,000.00	3,000.00
	Total LANDSCAPING/ COMMON AREA	20,270.00	11,116.67	-9,153.33	41,440.00	44,466.68	3,026.68	133,400.00

Accrual Annual Budget Comparison

Account Number	Account Name	MTD Actual	MTD Budget	MTD \$ Var.	YTD Actual	YTD Budget	YTD \$ Var.	Annual Budget
7100	LEGAL AND OTHER PROFESSIONAL FEES							
7101	Legal	5,244.00	1,666.67	-3,577.33	5,624.00	6,666.68	1,042.68	20,000.00
7102	Accounting/CPA	0.00	1,000.00	1,000.00	0.00	4,000.00	4,000.00	12,000.00
	Total LEGAL AND OTHER PROFESSIONAL FEES	5,244.00	2,666.67	-2,577.33	5,624.00	10,666.68	5,042.68	32,000.00
7200	TAXES							
7203	Federal Income Taxes	0.00	215.63	215.63	0.00	862.52	862.52	2,587.50
	Total TAXES	0.00	215.63	215.63	0.00	862.52	862.52	2,587.50
7300	POOL/SPA EXPENSE							
7305	Pool/Spa Service Contract	0.00	2,083.33	2,083.33	5,850.00	8,333.32	2,483.32	25,000.00
7307	Pool/Spa Supplies/Repairs	341.06	833.33	492.27	1,342.92	3,333.32	1,990.40	10,000.00
7308	Pool/Spa Permits	0.00	62.50	62.50	734.00	250.00	-484.00	750.00
	Total POOL/SPA EXPENSE	341.06	2,979.16	2,638.10	7,926.92	11,916.64	3,989.72	35,750.00
7400	OTHER EXPENSES							
7410	Gasoline - vehicles & equipment	245.00	166.67	-78.33	435.00	666.68	231.68	2,000.00
7420	Vehicle Maintenance	11.90	166.67	154.77	101.87	666.68	564.81	2,000.00
7430	Vehicle Registration	0.00	6.25	6.25	0.00	25.00	25.00	75.00
7450	Contingency	0.00	822.67	822.67	0.00	3,290.68	3,290.68	9,872.00
	Total OTHER EXPENSES	256.90	1,162.26	905.36	536.87	4,649.04	4,112.17	13,947.00
7500	PAYROLL							
7512	Patrol Payroll	5,040.00	5,333.33	293.33	22,680.00	21,333.32	-1,346.68	64,000.00
7515	Payroll Processing Fee	130.00	130.00	0.00	520.00	520.00	0.00	1,560.00
7520	Employer's FICA 941 Taxes	312.48	416.67	104.19	1,406.16	1,666.68	260.52	5,000.00
7521	Employer's Fed Unemp 940 Taxes	0.00	29.17	29.17	93.84	116.68	22.84	350.00
7522	ESD Employer's State Unemp Tax	45.36	62.50	17.14	204.12	250.00	45.88	750.00
7523	Employer's Medicare 941 Taxes	73.08	125.00	51.92	328.86	500.00	171.14	1,500.00
7531	Uniform Expense	0.00	25.00	25.00	0.00	100.00	100.00	300.00
	Total PAYROLL	5,600.92	6,121.67	520.75	25,232.98	24,486.68	-746.30	73,460.00
7600	INSURANCE							
7606	Workman's Comp Insurance	408.92	416.67	7.75	1,635.68	1,666.68	31.00	5,000.00

Accrual Annual Budget Comparison

Account Number	Account Name	MTD Actual	MTD Budget	MTD \$ Var.	YTD Actual	YTD Budget	YTD \$ Var.	Annual Budget
7607	Insurance Deductible	0.00	208.33	208.33	0.00	833.32	833.32	2,500.00
7610	Insurance Expense	3,228.97	3,666.67	437.70	12,915.88	14,666.68	1,750.80	44,000.00
	Total INSURANCE	3,637.89	4,291.67	653.78	14,551.56	17,166.68	2,615.12	51,500.00
	RV EXPENSES							
7701	RV Water/Sewer	0.00	25.00	25.00	92.80	100.00	7.20	300.00
7702	RV Patrol/Maintenance Labor	0.00	83.33	83.33	0.00	333.32	333.32	1,000.00
7703	RV NVEnergy	36.20	43.33	7.13	108.50	173.32	64.82	520.00
7704	RV Maintenance Expense	0.00	283.33	283.33	0.00	1,133.32	1,133.32	3,400.00
7708	RV Video Surveillance	0.00	60.00	60.00	0.00	240.00	240.00	720.00
7709	RV Lot Landscaping	0.00	200.00	200.00	0.00	800.00	800.00	2,400.00
7710	RV Lot Administration	0.00	111.21	111.21	0.00	444.84	444.84	1,334.50
	Total RV EXPENSES	36.20	806.20	770.00	201.30	3,224.80	3,023.50	9,674.50
	Total Operating Expense	49,348.65	41,637.45	-7,711.20	140,340.88	166,549.80	26,208.92	499,649.00
	Total Operating Income	45,356.95	44,953.29	403.66	176,088.59	179,813.16	-3,724.57	539,439.50
	Total Operating Expense	49,348.65	41,637.45	-7,711.20	140,340.88	166,549.80	26,208.92	499,649.00
	NOI - Net Operating Income	-3,991.70	3,315.84	-7,307.54	35,747.71	13,263.36	22,484.35	39,790.50
	Other Income							
	4800 RESERVE INCOME							
4810	Reserve Deposit	0.00	10,000.00	-10,000.00	30,000.00	40,000.00	-10,000.00	120,000.00
4811	Reserve Assessment Deposit	0.00	4,020.00	-4,020.00	0.00	16,080.00	-16,080.00	48,240.00
4820	Reserve Interest	42.75	625.83	-583.08	97.44	2,503.32	-2,405.88	7,510.00
4825	Reserve Change in Value	0.00	500.00	-500.00	-316.66	2,000.00	-2,316.66	6,000.00
	Total RESERVE INCOME	42.75	15,145.83	-15,103.08	29,780.78	60,583.32	-30,802.54	181,750.00
	RV RESERVES							
4891	RV Reserve Income	0.00	3,000.00	-3,000.00	0.00	12,000.00	-12,000.00	36,000.00
4892	RV Reserve Interest	3.24	0.00	3.24	12.89	0.00	12.89	0.00
	Total RV RESERVES	3.24	3,000.00	-2,996.76	12.89	12,000.00	-11,987.11	36,000.00
	Total Other Income	45.99	18,145.83	-18,099.84	29,793.67	72,583.32	-42,789.65	217,750.00

Accrual Annual Budget Comparison

Account Number	Account Name	MTD Actual	MTD Budget	MTD \$ Var.	YTD Actual	YTD Budget	YTD \$ Var.	Annual Budget
Other Expense								
8000	RESERVE EXPENSES							
8001	Reserve - Reserve Study	0.00	136.72	136.72	0.00	546.88	546.88	1,640.59
8009	Reserve - Entry System	0.00	416.67	416.67	0.00	1,666.68	1,666.68	5,000.00
8021	Reserve - Asphalt Sealing/ Crack Fill	0.00	1,294.12	1,294.12	0.00	5,176.48	5,176.48	15,529.38
8022	Reserve - Street Striping/ Curb Paint	0.00	197.42	197.42	0.00	789.68	789.68	2,369.00
8074	Reserve - Electric Vehicle	0.00	858.33	858.33	0.00	3,433.32	3,433.32	10,300.00
8075	Reserve - Park Area Apparatus Repair/Replace	0.00	171.67	171.67	0.00	686.68	686.68	2,060.00
8089	Reserve - Sport Court	0.00	6,411.75	6,411.75	0.00	25,647.00	25,647.00	76,941.00
8096	Reserve - Clubhouse Roof	0.00	16,666.67	16,666.67	0.00	66,666.68	66,666.68	200,000.00
8140	Reserve - Landscaping	0.00	94.42	94.42	0.00	377.68	377.68	1,133.00
8141	Reserve - Trees	0.00	1,321.83	1,321.83	0.00	5,287.32	5,287.32	15,862.00
8230	Reserve - Camera System	0.00	712.42	712.42	0.00	2,849.68	2,849.68	8,549.00
8270	Reserve - Signs/ Monuments	0.00	489.25	489.25	0.00	1,957.00	1,957.00	5,871.00
8802	RV Reserve - Fencings	0.00	1,000.00	1,000.00	0.00	4,000.00	4,000.00	12,000.00
8804	RV Reserve - Rock.Gravel,Grading	0.00	750.00	750.00	0.00	3,000.00	3,000.00	9,000.00
Total RESERVE EXPENSES		0.00	30,521.27	30,521.27	0.00	122,085.08	122,085.08	366,254.97
Total Other Expense		0.00	30,521.27	30,521.27	0.00	122,085.08	122,085.08	366,254.97
Net Other Income		45.99	-12,375.44	12,421.43	29,793.67	-49,501.76	79,295.43	-148,504.97
Total Income		45,402.94	63,099.12	-17,696.18	205,882.26	252,396.48	-46,514.22	757,189.50
Total Expense		49,348.65	72,158.72	22,810.07	140,340.88	288,634.88	148,294.00	865,903.97
Net Income		-3,945.71	-9,059.60	5,113.89	65,541.38	-36,238.40	101,779.78	-108,714.47