

Accrual Fund Balance Sheet

Properties: RAINBOW BEND HOA - 645 Sierra Rose Dr. #104 Reno, NV 89511

As of: 08/31/2025

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	113,474.22		113,474.22
1151	FCB Bank RV Operating 2081	54,647.06		54,647.06
1160	Petty Cash	560.66		560.66
1170	Enterprise Bank Reserves 6848		55,733.85	55,733.85
1172	Edward Jones Reserves 2543		145,000.72	145,000.72
1175	FCB RV Reserve 2384		20,452.10	20,452.10
	Total Cash	168,681.94	221,186.67	389,868.61
OTHER ASSETS				
1300	Accounts Receivable	77,844.59		77,844.59
1610	Allowance for Doubtful Accounts	2,009.94		2,009.94
	Total OTHER ASSETS	79,854.53	0.00	79,854.53
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	7,874.69		7,874.69
1820	Prepaid Insurance	5,238.58		5,238.58
1850	Prepaid Federal Income Tax	-7,247.00		-7,247.00
	Total OTHER ASSETS	5,866.27	0.00	5,866.27
	TOTAL ASSETS	230,200.54	221,186.67	451,387.21
LIABILITIES & CAPITAL				
Liabilities				
OTHER LIABILITIES				
2101	CH Deposit Garcia - 388 - 10/18/2025	100.00		100.00
2103	CH Deposit Love - 177 - 10/19/2025	100.00		100.00
2105	CH Deposit -Culleton - 136 - 11/16/2025	50.00		50.00
2110	CH Deposit Richey - 168 - 11/15/2025	100.00		100.00
	Total OTHER LIABILITIES	350.00	0.00	350.00
LIABILITIES				
2208	Federal Income Tax Payable	3,193.00		3,193.00

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Account Number	Account Name	Operating	Reserve	Total
2210	Federal Payroll Emp. Withholding	25.00		25.00
2220	FICA Payable	510.78		510.78
2230	FICA Medicare Liability	-434.28		-434.28
2250	State Unemployment Taxes	1,338.19		1,338.19
2300	Prepaid Fees	36,172.90		36,172.90
2500	Accounts Payable	25,939.02		25,939.02
	Total LIABILITIES	66,744.61	0.00	66,744.61
	Total Liabilities	67,094.61	0.00	67,094.61
	Capital			
	Calculated Retained Earnings	-146,557.86	-529,733.57	-676,291.43
	Calculated Prior Years Retained Earnings	309,663.79	750,920.24	1,060,584.03
	Total Capital	163,105.93	221,186.67	384,292.60
	TOTAL LIABILITIES & CAPITAL	230,200.54	221,186.67	451,387.21

Accrual Annual Budget Comparison

Properties: RAINBOW BEND HOA - 645 Sierra Rose Dr. #104 Reno, NV 89511

As of: Aug 2025

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	47,436.00	47,436.00	0.00	379,488.00	379,488.00	0.00	569,232.00
4002	- Allotment to Reserves	-9,583.33	-9,583.33	0.00	-76,666.64	-76,666.68	0.04	-115,000.00
4005	- Add'l Allotment to Reserves	0.00	0.00	0.00	-117,419.76	0.00	-117,419.76	0.00
4010	- Bad Debt/Write Off	0.00	-208.33	208.33	0.00	-1,666.68	1,666.68	-2,500.00
4013	Transfer among Operating Accts	-10,185.00	0.00	-10,185.00	-10,185.00	0.00	-10,185.00	0.00
	Total INCOME	27,667.67	37,644.34	-9,976.67	175,216.60	301,154.64	-125,938.04	451,732.00
4400	OTHER INCOME							
4408	RBHOA Lot A Income	500.00	500.00	0.00	4,100.00	4,000.00	100.00	6,000.00
4410	NSF Fees	40.00	16.67	23.33	120.00	133.36	-13.36	200.00
4412	RBHOA Patrol RV Reimbursement	0.00	300.00	-300.00	0.00	2,400.00	-2,400.00	3,600.00
4440	Violations & Fines	0.00	8.33	-8.33	-3,950.00	66.68	-4,016.68	100.00
4460	Late Fee	1,375.00	8.33	1,366.67	8,459.54	66.68	8,392.86	100.00
4475	Interest Income - Checking	200.00	0.00	200.00	200.00	0.00	200.00	0.00
4480	Collection Costs Reimbursable	0.00	41.67	-41.67	854.62	333.36	521.26	500.00
4485	Misc. Owner Reimbursement	1,250.00	0.83	1,249.17	1,343.00	6.68	1,336.32	10.00
4550	Fobs/Key Cards & Clickers - Deposits/Fee	90.00	1.67	88.33	225.00	13.36	211.64	20.00
4605	Move In - Transfer Fee	100.00	416.67	-316.67	1,700.00	3,333.36	-1,633.36	5,000.00
4610	Clubhouse Rent	250.00	166.67	83.33	1,850.00	1,333.36	516.64	2,000.00
4630	Misc. Expense Reimbursement Income	0.00	0.83	-0.83	0.00	6.68	-6.68	10.00
4651	RBHOA RV Parking Income	720.00	708.33	11.67	5,270.00	5,666.68	-396.68	8,500.00
4653	- RBHOA RV Account	-2,800.00	-708.33	-2,091.67	-5,480.00	-5,666.68	186.68	-8,500.00
	Total OTHER INCOME	1,725.00	1,461.67	263.33	14,692.16	11,693.52	2,998.64	17,540.00

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	708.33	-708.33	7,080.00	5,666.68	1,413.32	8,500.00
4911	RV Interest Income	2.32	2.08	0.24	17.50	16.68	0.82	25.00
4912	-RV transfer to RV Reserves	-3,000.00	250.00	-3,250.00	-3,000.00	2,000.00	-5,000.00	3,000.00
	Total RV INCOME	-2,997.68	960.41	-3,958.09	4,097.50	7,683.36	-3,585.86	11,525.00
	Total Operating Income	26,394.99	40,066.42	-13,671.43	194,006.26	320,531.52	-126,525.26	480,797.00
	Expense							
6000	ADMINISTRATIVE							
6001	Management fees	4,253.33	4,253.33	0.00	34,026.64	34,026.68	0.04	51,040.00
6004	Ombudsman/Sec of State Fees	0.00	166.67	166.67	0.00	1,333.36	1,333.36	2,000.00
6005	Office Supplies/Postage/Copies	698.42	833.33	134.91	5,451.10	6,666.68	1,215.58	10,000.00
6007	Website Expense	359.88	25.83	-334.05	404.26	206.68	-197.58	310.00
6009	Collection Costs Expense	0.00	41.67	41.67	1,726.70	333.36	-1,393.34	500.00
6014	Bank Charges	15.00	0.83	-14.17	15.00	6.68	-8.32	10.00
6020	Committee Expenses	0.00	41.67	41.67	99.21	333.36	234.15	500.00
6021	Meeting Costs	0.00	0.83	0.83	250.00	6.68	-243.32	10.00
6022	Board Education/Membership Fees	0.00	41.67	41.67	0.00	333.36	333.36	500.00
	Total ADMINISTRATIVE	5,326.63	5,405.83	79.20	41,972.91	43,246.84	1,273.93	64,870.00
6070	MAINTENANCE							
6076	Cleaning Service	875.00	916.67	41.67	7,000.00	7,333.36	333.36	11,000.00
6079	HVAC Repair & Maintenance	0.00	0.00	0.00	3,096.27	0.00	-3,096.27	0.00
6084	Plumbing Repairs/Maintenance	0.00	166.67	166.67	2,575.00	1,333.36	-1,241.64	2,000.00
6085	Maintenance Supplies	89.57	83.33	-6.24	740.58	666.68	-73.90	1,000.00
6086	Cleaning/Janitorial Supplies	297.14	333.33	36.19	2,268.37	2,666.68	398.31	4,000.00
6087	Fob/Key/Key Card Refund/Expense	100.00	16.67	-83.33	100.00	133.36	33.36	200.00
6088	Roof Repairs	0.00	0.00	0.00	1,200.00	0.00	-1,200.00	0.00
6095	Misc. Clubhouse Maintenance	0.00	41.67	41.67	3,341.51	333.36	-3,008.15	500.00

Accrual Annual Budget Comparison

Account Number	Account Name	MTD Actual	MTD Budget	MTD \$ Var.	YTD Actual	YTD Budget	YTD \$ Var.	Annual Budget
6100	Ventilation/Heat/AC System Maintenance	0.00	666.67	666.67	3,633.75	5,333.36	1,699.61	8,000.00
6112	Clubhouse Equipment	0.00	16.67	16.67	0.00	133.36	133.36	200.00
6113	Electrician/Lighting Repairs	0.00	83.33	83.33	3,662.51	666.68	-2,995.83	1,000.00
	Total MAINTENANCE	1,361.71	2,325.01	963.30	27,617.99	18,600.20	-9,017.79	27,900.00
6140	OTHER MAINTENANCE/SERVICES							
6151	Fire Protection Inspec/Repair/Extinguishers	0.00	100.00	100.00	806.71	800.00	-6.71	1,200.00
6154	Equipment Repairs/Rentals/Purchase	0.00	25.00	25.00	0.00	200.00	200.00	300.00
6158	Gutter Cleaning/Repair	0.00	0.00	0.00	2,365.00	0.00	-2,365.00	0.00
6163	Exercise Equipment Service/Maint.	0.00	416.67	416.67	794.09	3,333.36	2,539.27	5,000.00
6171	Boiler Maintenance	3,760.00	0.00	-3,760.00	17,027.92	0.00	-17,027.92	0.00
6181	Water Softener Maintenance/Supplies	115.99	33.33	-82.66	439.00	266.68	-172.32	400.00
6191	Lot A&B Water/Sewer	0.00	60.00	60.00	106.00	480.00	374.00	720.00
6192	Lot A&B NVEnergy	0.00	80.00	80.00	0.00	640.00	640.00	960.00
6193	Lot A&B Fire Ext Inspection/Service	0.00	29.17	29.17	367.07	233.36	-133.71	350.00
6194	Lot A&B Maintenance	0.00	41.67	41.67	1,027.48	333.36	-694.12	500.00
6196	Lot A Water Softener	0.00	33.33	33.33	0.00	266.68	266.68	400.00
6197	Sound System	0.00	0.00	0.00	34,872.92	0.00	-34,872.92	0.00
	Total OTHER MAINTENANCE/SERVICES	3,875.99	819.17	-3,056.82	57,806.19	6,553.44	-51,252.75	9,830.00
6200	UTILITIES							
6201	NVEnergy - Gas & Electric	1,697.59	2,916.67	1,219.08	9,784.37	23,333.36	13,548.99	35,000.00
6252	Cable,Internet, Phone	450.00	250.00	-200.00	2,034.93	2,000.00	-34.93	3,000.00
6260	Water, Sewer & Trash	3,873.25	716.67	-3,156.58	6,597.30	5,733.36	-863.94	8,600.00
	Total UTILITIES	6,020.84	3,883.34	-2,137.50	18,416.60	31,066.72	12,650.12	46,600.00
6900	LANDSCAPING/COMMON AREA							
6910	Landscape/Grounds Service Contract	10,585.00	12,500.00	1,915.00	95,572.00	100,000.00	4,428.00	150,000.00
6920	Landscape/Grounds Repairs/Maintenance	1,450.00	41.67	-1,408.33	1,450.00	333.36	-1,116.64	500.00
6960	Irrigation Repairs	0.00	166.67	166.67	905.00	1,333.36	428.36	2,000.00

Accrual Annual Budget Comparison

Account Number	Account Name	MTD Actual	MTD Budget	MTD \$ Var.	YTD Actual	YTD Budget	YTD \$ Var.	Annual Budget
	Total LANDSCAPING/ COMMON AREA	12,035.00	12,708.34	673.34	97,927.00	101,666.72	3,739.72	152,500.00
7100	LEGAL AND OTHER PROFESSIONAL FEES							
7101	Legal	0.00	1,666.67	1,666.67	4,697.00	13,333.36	8,636.36	20,000.00
7102	Accounting/CPA	0.00	441.67	441.67	0.00	3,533.36	3,533.36	5,300.00
	Total LEGAL AND OTHER PROFESSIONAL FEES	0.00	2,108.34	2,108.34	4,697.00	16,866.72	12,169.72	25,300.00
7200	TAXES							
7203	Federal Income Taxes	0.00	208.33	208.33	0.00	1,666.68	1,666.68	2,500.00
	Total TAXES	0.00	208.33	208.33	0.00	1,666.68	1,666.68	2,500.00
7300	POOL/SPA EXPENSE							
7305	Pool/Spa Service Contract	1,950.00	833.33	-1,116.67	6,767.50	6,666.68	-100.82	10,000.00
7307	Pool/Spa Supplies/Repairs	1,185.15	183.33	-1,001.82	5,123.01	1,466.68	-3,656.33	2,200.00
7308	Pool/Spa Permits	0.00	291.67	291.67	734.00	2,333.36	1,599.36	3,500.00
	Total POOL/SPA EXPENSE	3,135.15	1,308.33	-1,826.82	12,624.51	10,466.72	-2,157.79	15,700.00
7400	OTHER EXPENSES							
7410	Gasoline - vehicles & equipment	125.00	250.00	125.00	772.00	2,000.00	1,228.00	3,000.00
7420	Vehicle Maintenance	0.00	166.67	166.67	158.26	1,333.36	1,175.10	2,000.00
7430	Vehicle Registration	0.00	25.00	25.00	72.00	200.00	128.00	300.00
	Total OTHER EXPENSES	125.00	441.67	316.67	1,002.26	3,533.36	2,531.10	5,300.00
7500	PAYROLL							
7512	Patrol Payroll	7,560.00	5,000.00	-2,560.00	46,140.75	40,000.00	-6,140.75	60,000.00
7515	Payroll Processing Fee	130.00	130.00	0.00	1,040.00	1,040.00	0.00	1,560.00
7520	Employer's FICA 941 Taxes	468.72	541.67	72.95	2,860.72	4,333.36	1,472.64	6,500.00
7521	Employer's Fed Unemp 940 Taxes	0.00	29.17	29.17	93.84	233.36	139.52	350.00
7522	ESD Employer's State Unemp Tax	68.04	62.50	-5.54	415.27	500.00	84.73	750.00
7523	Employer's Medicare 941 Taxes	109.62	125.00	15.38	669.03	1,000.00	330.97	1,500.00
7531	Uniform Expense	0.00	25.00	25.00	0.00	200.00	200.00	300.00
	Total PAYROLL	8,336.38	5,913.34	-2,423.04	51,219.61	47,306.72	-3,912.89	70,960.00
7600	INSURANCE							
7606	Workman's Comp Insurance	331.58	833.33	501.75	2,652.64	6,666.68	4,014.04	10,000.00

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	1,666.68	1,666.68	2,500.00
7610	Insurance Expense	3,043.14	3,333.33	290.19	24,345.12	26,666.68	2,321.56	40,000.00
	Total INSURANCE	3,374.72	4,374.99	1,000.27	26,997.76	35,000.04	8,002.28	52,500.00
7700	RV EXPENSES							
7701	RV Water/Sewer	127.60	29.17	-98.43	176.90	233.36	56.46	350.00
7702	RV Patrol/Maintenance Labor	0.00	300.00	300.00	0.00	2,400.00	2,400.00	3,600.00
7703	RV NVEnergy	42.18	47.08	4.90	295.93	376.68	80.75	565.00
7704	RV Maintenance Expense	0.00	125.00	125.00	-190.54	1,000.00	1,190.54	1,500.00
7707	RV Lot Expansion/Improvements	0.00	833.33	833.33	0.00	6,666.68	6,666.68	10,000.00
	Total RV EXPENSES	169.78	1,334.58	1,164.80	282.29	10,676.72	10,394.43	16,015.00
	Total Operating Expense	43,761.20	40,831.27	-2,929.93	340,564.12	326,650.88	-13,913.24	489,975.00
	Total Operating Income	26,394.99	40,066.42	-13,671.43	194,006.26	320,531.52	-126,525.26	480,797.00
	Total Operating Expense	43,761.20	40,831.27	-2,929.93	340,564.12	326,650.88	-13,913.24	489,975.00
	NOI - Net Operating Income	-17,366.21	-764.85	-16,601.36	-146,557.86	-6,119.36	-140,438.50	-9,178.00
	Other Income							
4800	RESERVE INCOME							
4810	Reserve Deposit	9,583.33	9,583.33	0.00	76,666.64	76,666.68	-0.04	115,000.00
4815	Add'l Deposit to Reserves	0.00	0.00	0.00	117,419.76	0.00	117,419.76	0.00
4820	Reserve Interest	6.64	19.67	-13.03	309.79	157.36	152.43	236.00
4825	Reserve Change in Value	0.00	500.00	-500.00	8,194.02	4,000.00	4,194.02	6,000.00
4880	Transfer among Reserve Accounts	10,185.00	0.00	10,185.00	10,185.00	0.00	10,185.00	0.00
	Total RESERVE INCOME	19,774.97	10,103.00	9,671.97	212,775.21	80,824.04	131,951.17	121,236.00
4890	RV RESERVES							
4891	RV Reserve Income	0.00	250.00	-250.00	3,000.00	2,000.00	1,000.00	3,000.00
4892	RV Reserve Interest	2.95	0.00	2.95	24.63	0.00	24.63	0.00
	Total RV RESERVES	2.95	250.00	-247.05	3,024.63	2,000.00	1,024.63	3,000.00
	Total Other Income	19,777.92	10,353.00	9,424.92	215,799.84	82,824.04	132,975.80	124,236.00

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	136.71	136.71	0.00	1,093.75	1,093.75	1,640.59
8009	Reserve - Entry System	0.00	1,250.00	1,250.00	0.00	10,000.00	10,000.00	15,000.00
8020	Reserve - Asphalt	0.00	1,720.01	1,720.01	0.00	13,760.09	13,760.09	20,640.13
8030	Reserve - Concrete	0.00	678.80	678.80	0.00	5,430.42	5,430.42	8,145.62
8087	Reserve - Rainbow Room Remodel	0.00	2,403.13	2,403.13	0.00	19,225.05	19,225.05	28,837.57
8088	Reserve - Pool Area Renovations	0.00	9,816.54	9,816.54	745,533.41	78,532.37	-667,001.04	117,798.53
8089	Reserve - Sport Court	0.00	1,083.54	1,083.54	0.00	8,668.32	8,668.32	13,002.44
8098	Reserve- Clubhouse Water Softener	0.00	68.33	68.33	0.00	546.68	546.68	820.00
8140	Reserve - Landscaping	0.00	919.84	919.84	0.00	7,358.77	7,358.77	11,038.13
8141	Reserve - Trees	0.00	919.84	919.84	0.00	7,358.77	7,358.77	11,038.13
8180	Reserve - Pool Tables	0.00	358.96	358.96	0.00	2,871.73	2,871.73	4,307.57
8220	Reserve - Fitness Center	0.00	437.76	437.76	0.00	3,502.09	3,502.09	5,253.13
8225	Reserve - Office Equipment	0.00	275.95	275.95	0.00	2,207.64	2,207.64	3,311.44
8230	Reserve - Camera System	0.00	640.62	640.62	0.00	5,125.02	5,125.02	7,687.50
8264	Reserve - Park Area Apparatus Repair/Replace	0.00	652.33	652.33	0.00	5,218.64	5,218.64	7,827.93
8285	Reserve - Vehicle Purchase	0.00	2,023.66	2,023.66	0.00	16,189.28	16,189.28	24,283.88
8286	Reserve - Vehicle Major Maintenance	0.00	367.94	367.94	0.00	2,943.52	2,943.52	4,415.25
8801	RV Reserve - Electrical Repairs	0.00	91.98	91.98	0.00	735.89	735.89	1,103.81
8802	RV Reserve - Fencings	0.00	137.98	137.98	0.00	1,103.84	1,103.84	1,655.72
8803	RV Reserve - Entry System	0.00	459.92	459.92	0.00	3,679.38	3,679.38	5,519.06
8804	RV Reserve - Rock,Gravel,Grading	0.00	459.92	459.92	0.00	3,679.38	3,679.38	5,519.06
8805	RBV Reserve - Gate	0.00	235.71	235.71	0.00	1,885.68	1,885.68	2,828.52
	Total RESERVE EXPENSES	0.00	25,139.47	25,139.47	745,533.41	201,116.31	-544,417.10	301,674.01
	Total Other Expense	0.00	25,139.47	25,139.47	745,533.41	201,116.31	-544,417.10	301,674.01

Accrual Annual Budget Comparison

Account Number	Account Name	MTD Actual	MTD Budget	MTD \$ Var.	YTD Actual	YTD Budget	YTD \$ Var.	Annual Budget
	Net Other Income	19,777.92	-14,786.47	34,564.39	-529,733.57	-118,292.27	-411,441.30	-177,438.01
	Total Income	46,172.91	50,419.42	-4,246.51	409,806.10	403,355.56	6,450.54	605,033.00
	Total Expense	43,761.20	65,970.74	22,209.54	1,086,097.53	527,767.19	-558,330.34	791,649.01
	Net Income	<u>2,411.71</u>	<u>-15,551.32</u>	<u>17,963.03</u>	<u>-676,291.43</u>	<u>-124,411.63</u>	<u>-551,879.80</u>	<u>-186,616.01</u>