

Rio Buena Vista Homeowners' Association

Financial Statement Period Ending: February 28, 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

Nicole Overlander, Community Manager
Email: novenlander@hoamco.com
928-296-8181 ext 1608

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

RIO BUENA VISTA HOMEOWNERS' ASSOCIATION
BALANCE SHEET
2/28/2026

	Operating	Reserve	Total
Assets			
CASH			
1002 - First Citizens	\$23.43		\$23.43
1010 - *Alliance Operating Sweep 50 Checking-2123	\$216,032.81		\$216,032.81
1012 - Alliance Debit Card (\$5000) - 3627	\$398.45		\$398.45
1050 - *Alliance Reserve Sweep 50 MM-0995		\$208,545.70	\$208,545.70
Total CASH	<u>\$216,454.69</u>	<u>\$208,545.70</u>	<u>\$425,000.39</u>
FIXED ASSETS			
1400 - Land	\$207,479.00		\$207,479.00
Total FIXED ASSETS	<u>\$207,479.00</u>		<u>\$207,479.00</u>
Assets Total	<u>\$423,933.69</u>	<u>\$208,545.70</u>	<u>\$632,479.39</u>
Liabilities & Equity			
LIABILITIES			
2100 - Prepaid Owner Assessments	\$10,591.78		\$10,591.78
Total LIABILITIES	<u>\$10,591.78</u>		<u>\$10,591.78</u>
EQUITY			
3200 - Operating Equity	\$402,688.45		\$402,688.45
3500 - Reserve Equity		\$201,591.01	\$201,591.01
Total EQUITY	<u>\$402,688.45</u>	<u>\$201,591.01</u>	<u>\$604,279.46</u>
Net Income	<u>\$10,653.46</u>	<u>\$6,954.69</u>	<u>\$17,608.15</u>
Liabilities and Equity Total	<u>\$423,933.69</u>	<u>\$208,545.70</u>	<u>\$632,479.39</u>

RIO BUENA VISTA HOMEOWNERS' ASSOCIATION

INCOME STATEMENT - Operating

2/1/2026 - 2/28/2026

	2/1/2026 - 2/28/2026			1/1/2026 - 2/28/2026				
Accounts	Actual	Budget	Variance	Actual	Budget	Variance	Annual Budget	Remaining Budget
Income								
<u>INCOME</u>								
4100 - Homeowner Assessments	\$17,398.34	\$16,875.00	\$523.34	\$34,470.39	\$33,750.00	\$720.39	\$202,500.00	\$168,029.61
4310 - Assessment Interest	\$6.32	\$0.00	\$6.32	\$14.28	\$0.00	\$14.28	\$0.00	(\$14.28)
4330 - Late Fees	\$89.19	\$0.00	\$89.19	\$179.19	\$0.00	\$179.19	\$0.00	(\$179.19)
4350 - Lien/Collection Fees	\$65.00	\$0.00	\$65.00	\$195.00	\$0.00	\$195.00	\$0.00	(\$195.00)
4600 - Interest Income	\$46.11	\$3.33	\$42.78	\$94.38	\$6.66	\$87.72	\$40.00	(\$54.38)
4800 - Violation Fines	\$100.00	\$0.00	\$100.00	\$100.00	\$0.00	\$100.00	\$0.00	(\$100.00)
<u>Total INCOME</u>	\$17,704.96	\$16,878.33	\$826.63	\$35,053.24	\$33,756.66	\$1,296.58	\$202,540.00	\$167,486.76
TRANSFER BETWEEN FUNDS								
8900 - Transfer To Reserves	(\$3,423.75)	(\$3,423.75)	\$0.00	(\$6,847.50)	(\$6,847.50)	\$0.00	(\$41,085.00)	(\$34,237.50)
<u>Total TRANSFER BETWEEN FUNDS</u>	(\$3,423.75)	(\$3,423.75)	\$0.00	(\$6,847.50)	(\$6,847.50)	\$0.00	(\$41,085.00)	(\$34,237.50)
Total Income	\$14,281.21	\$13,454.58	\$826.63	\$28,205.74	\$26,909.16	\$1,296.58	\$161,455.00	\$133,249.26
Expense								
<u>ADMINISTRATIVE</u>								
5100 - Accounting/Tax Prep Fees	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$750.00	\$750.00
5400 - Insurance	\$0.00	\$1,250.00	\$1,250.00	(\$3,637.00)	\$2,500.00	\$6,137.00	\$15,000.00	\$18,637.00
5420 - Land Lease Expenses	\$148.86	\$208.33	\$59.47	\$148.86	\$416.66	\$267.80	\$2,500.00	\$2,351.14
5500 - Legal Fees	\$0.00	\$416.67	\$416.67	\$0.00	\$833.34	\$833.34	\$5,000.00	\$5,000.00
5520 - Licenses/Permits	\$0.00	\$85.83	\$85.83	\$0.00	\$171.66	\$171.66	\$1,030.00	\$1,030.00
5530 - Lien/Collection Costs	\$0.00	\$25.00	\$25.00	\$0.00	\$50.00	\$50.00	\$300.00	\$300.00
5600 - Management Fees	\$1,575.00	\$1,575.00	\$0.00	\$3,150.00	\$3,150.00	\$0.00	\$18,900.00	\$15,750.00
5650 - Meetings	\$0.00	\$0.00	\$0.00	\$52.74	\$0.00	(\$52.74)	\$0.00	(\$52.74)
5800 - Office Supplies	\$10.50	\$41.67	\$31.17	\$104.30	\$83.34	(\$20.96)	\$500.00	\$395.70
5810 - Postage	\$105.87	\$104.17	(\$1.70)	\$427.24	\$208.34	(\$218.90)	\$1,250.00	\$822.76
5820 - Printing	\$67.00	\$104.17	\$37.17	\$1,171.20	\$208.34	(\$962.86)	\$1,250.00	\$78.80
5860 - Social Committee	\$0.00	\$41.67	\$41.67	\$0.00	\$83.34	\$83.34	\$500.00	\$500.00

RIO BUENA VISTA HOMEOWNERS' ASSOCIATION

INCOME STATEMENT - Operating

2/1/2026 - 2/28/2026

Accounts	2/1/2026 - 2/28/2026			1/1/2026 - 2/28/2026			Annual Budget	Remaining Budget
	Actual	Budget	Variance	Actual	Budget	Variance		
5900 - Website	\$40.00	\$41.67	\$1.67	\$40.00	\$83.34	\$43.34	\$500.00	\$460.00
5950 - Miscellaneous Admin	\$0.00	\$20.83	\$20.83	\$0.00	\$41.66	\$41.66	\$250.00	\$250.00
<u>Total ADMINISTRATIVE</u>	\$1,947.23	\$3,915.01	\$1,967.78	\$1,457.34	\$7,830.02	\$6,372.68	\$47,730.00	\$46,272.66
<u>COMMON AREA</u>								
6200 - Janitorial/Cleaning Services	\$500.00	\$550.00	\$50.00	\$1,000.00	\$1,100.00	\$100.00	\$6,600.00	\$5,600.00
6300 - Landscape Maintenance	\$700.00	\$800.00	\$100.00	\$1,400.00	\$1,600.00	\$200.00	\$9,600.00	\$8,200.00
6305 - River Bank Weed Control	\$275.00	\$125.00	(\$150.00)	\$958.00	\$250.00	(\$708.00)	\$1,500.00	\$542.00
6330 - Landscape - Other	\$0.00	\$83.33	\$83.33	\$0.00	\$166.66	\$166.66	\$1,000.00	\$1,000.00
6450 - Pool/Spa Maintenance	\$850.00	\$950.00	\$100.00	\$2,550.00	\$1,900.00	(\$650.00)	\$11,400.00	\$8,850.00
6455 - Pool/Spa Repairs	\$0.00	\$208.33	\$208.33	\$0.00	\$416.66	\$416.66	\$2,500.00	\$2,500.00
6456 - Pool Gate Repairs	\$0.00	\$125.00	\$125.00	\$0.00	\$250.00	\$250.00	\$1,500.00	\$1,500.00
6460 - Pool/Spa Supplies	\$40.00	\$291.67	\$251.67	\$75.00	\$583.34	\$508.34	\$3,500.00	\$3,425.00
6465 - Pool Gate Cards	\$0.00	\$16.67	\$16.67	\$0.00	\$33.34	\$33.34	\$200.00	\$200.00
6500 - Repairs & Maintenance - Common Area	\$0.00	\$166.67	\$166.67	\$0.00	\$333.34	\$333.34	\$2,000.00	\$2,000.00
6510 - Repairs & Maintenance: Buildings	\$0.00	\$0.00	\$0.00	\$13.99	\$0.00	(\$13.99)	\$0.00	(\$13.99)
6512 - Repairs & Maintenance: Decks	\$0.00	\$41.67	\$41.67	\$0.00	\$83.34	\$83.34	\$500.00	\$500.00
6530 - Repairs & Maintenance: Irrigation	\$0.00	\$125.00	\$125.00	\$0.00	\$250.00	\$250.00	\$1,500.00	\$1,500.00
6550 - Repairs & Maintenance: Lighting	\$0.00	\$291.67	\$291.67	\$0.00	\$583.34	\$583.34	\$3,500.00	\$3,500.00
6565 - Repairs & Maintenance: Painting	\$0.00	\$83.33	\$83.33	\$0.00	\$166.66	\$166.66	\$1,000.00	\$1,000.00
6570 - Repairs & Maintenance: Plumbing	\$0.00	\$500.00	\$500.00	\$0.00	\$1,000.00	\$1,000.00	\$6,000.00	\$6,000.00
6575 - Repairs & Maintenance: Signage	\$0.00	\$20.83	\$20.83	\$0.00	\$41.66	\$41.66	\$250.00	\$250.00
6585 - Repairs & Maintenance: Hydrant	\$0.00	\$83.33	\$83.33	\$0.00	\$166.66	\$166.66	\$1,000.00	\$1,000.00
6598 - Repairs & Maintenance - Lift Station	\$0.00	\$500.00	\$500.00	\$2,000.00	\$1,000.00	(\$1,000.00)	\$6,000.00	\$4,000.00
6605 - Security Services	\$0.00	\$62.50	\$62.50	\$0.00	\$125.00	\$125.00	\$750.00	\$750.00
6680 - Supplies - Common Area Furniture	\$0.00	\$41.67	\$41.67	\$0.00	\$83.34	\$83.34	\$500.00	\$500.00
6685 - Engineering Planning	\$0.00	\$416.67	\$416.67	\$0.00	\$833.34	\$833.34	\$5,000.00	\$5,000.00
6700 - Water Meter Upgrades	\$0.00	\$833.33	\$833.33	\$0.00	\$1,666.66	\$1,666.66	\$10,000.00	\$10,000.00
6800 - Tree Removal & Maintenance	\$0.00	\$125.00	\$125.00	\$0.00	\$250.00	\$250.00	\$1,500.00	\$1,500.00
<u>Total COMMON AREA</u>	\$2,365.00	\$6,441.67	\$4,076.67	\$7,996.99	\$12,883.34	\$4,886.35	\$77,300.00	\$69,303.01

RIO BUENA VISTA HOMEOWNERS' ASSOCIATION

INCOME STATEMENT - Operating

2/1/2026 - 2/28/2026

Accounts	2/1/2026 - 2/28/2026			1/1/2026 - 2/28/2026			Annual Budget	Remaining Budget
	Actual	Budget	Variance	Actual	Budget	Variance		
<u>TAXES/OTHER EXPENSES</u>								
8280 - Annual Corporate & BOI Reporting	\$0.00	\$0.00	\$0.00	\$5.00	\$275.00	\$270.00	\$275.00	\$270.00
8600 - Reserve Study	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,500.00	\$1,500.00
8800 - Taxes - Federal	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$50.00	\$50.00
8840 - Taxes - Property	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,000.00	\$2,000.00
8850 - Taxes - State	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$50.00	\$50.00
<u>Total TAXES/OTHER EXPENSES</u>	\$0.00	\$0.00	\$0.00	\$5.00	\$275.00	\$270.00	\$3,875.00	\$3,870.00
<u>UTILITIES</u>								
7050 - Internet for Pool Gate	\$0.00	\$62.50	\$62.50	\$79.90	\$125.00	\$45.10	\$750.00	\$670.10
7100 - Electricity	\$400.39	\$625.00	\$224.61	\$1,218.52	\$1,250.00	\$31.48	\$7,500.00	\$6,281.48
7300 - Gas	\$399.29	\$291.67	(\$107.62)	\$775.20	\$583.34	(\$191.86)	\$3,500.00	\$2,724.80
7510 - Telephone - Gates	\$0.00	\$25.00	\$25.00	\$0.00	\$50.00	\$50.00	\$300.00	\$300.00
7900 - Water/Sewer	\$508.73	\$458.33	(\$50.40)	\$1,519.33	\$916.66	(\$602.67)	\$5,500.00	\$3,980.67
7910 - Sewer System - Maint. Contract	\$0.00	\$833.33	\$833.33	\$4,500.00	\$1,666.66	(\$2,833.34)	\$10,000.00	\$5,500.00
7915 - Sewer System Inspection	\$0.00	\$416.67	\$416.67	\$0.00	\$833.34	\$833.34	\$5,000.00	\$5,000.00
<u>Total UTILITIES</u>	\$1,308.41	\$2,712.50	\$1,404.09	\$8,092.95	\$5,425.00	(\$2,667.95)	\$32,550.00	\$24,457.05
Total Expense	\$5,620.64	\$13,069.18	\$7,448.54	\$17,552.28	\$26,413.36	\$8,861.08	\$161,455.00	\$143,902.72
Operating Net Income	\$8,660.57	\$385.40	\$8,275.17	\$10,653.46	\$495.80	\$10,157.66	\$0.00	(\$10,653.46)

RIO BUENA VISTA HOMEOWNERS' ASSOCIATION
INCOME STATEMENT - Reserve
2/1/2026 - 2/28/2026

Accounts	2/1/2026 - 2/28/2026			1/1/2026 - 2/28/2026			Annual Budget	Remaining Budget
	Actual	Budget	Variance	Actual	Budget	Variance		
Reserve Income								
<u>INCOME</u>								
4610 - Interest Income - Reserve	\$51.32	\$0.00	\$51.32	\$107.19	\$0.00	\$107.19	\$0.00	(\$107.19)
<u>Total INCOME</u>	\$51.32	\$0.00	\$51.32	\$107.19	\$0.00	\$107.19	\$0.00	(\$107.19)
<u>TRANSFER BETWEEN FUNDS</u>								
9000 - Transfer From Operating	\$3,423.75	\$0.00	\$3,423.75	\$6,847.50	\$0.00	\$6,847.50	\$0.00	(\$6,847.50)
<u>Total TRANSFER BETWEEN FUNDS</u>	\$3,423.75	\$0.00	\$3,423.75	\$6,847.50	\$0.00	\$6,847.50	\$0.00	(\$6,847.50)
Total Reserve Income	\$3,475.07	\$0.00	\$3,475.07	\$6,954.69	\$0.00	\$6,954.69	\$0.00	(\$6,954.69)
Reserve Net Income	\$3,475.07	\$0.00	\$3,475.07	\$6,954.69	\$0.00	\$6,954.69	\$0.00	(\$6,954.69)
Reserve Net Income	\$3,475.07	\$0.00	\$3,475.07	\$6,954.69	\$0.00	\$6,954.69	\$0.00	(\$6,954.69)

RIO BUENA VISTA HOMEOWNERS' ASSOCIATION

Income Statement - Operating

1/1/2026 - 2/28/2026

	Jan 2026	Feb 2026	YTD
Income			
<u>INCOME</u>			
4100 - Homeowner Assessments	\$17,072.05	\$17,398.34	\$34,470.39
4140 - Prepaid Owner Assessments	\$0.00	\$0.00	\$0.00
4150 - Developer Assessments	\$0.00	\$0.00	\$0.00
4310 - Assessment Interest	\$7.96	\$6.32	\$14.28
4330 - Late Fees	\$90.00	\$89.19	\$179.19
4350 - Lien/Collection Fees	\$130.00	\$65.00	\$195.00
4600 - Interest Income	\$48.27	\$46.11	\$94.38
4800 - Violation Fines	\$0.00	\$100.00	\$100.00
<u>Total INCOME</u>	<u>\$17,348.28</u>	<u>\$17,704.96</u>	<u>\$35,053.24</u>
 <u>TRANSFER BETWEEN FUNDS</u>			
8900 - Transfer To Reserves	(\$3,423.75)	(\$3,423.75)	(\$6,847.50)
<u>Total TRANSFER BETWEEN FUNDS</u>	<u>(\$3,423.75)</u>	<u>(\$3,423.75)</u>	<u>(\$6,847.50)</u>
 <i>Total Income</i>	 \$13,924.53	 \$14,281.21	 \$28,205.74
 Expense			
<u>ADMINISTRATIVE</u>			
5400 - Insurance	(\$3,637.00)	\$0.00	(\$3,637.00)
5420 - Land Lease Expenses	\$0.00	\$148.86	\$148.86
5600 - Management Fees	\$1,575.00	\$1,575.00	\$3,150.00
5650 - Meetings	\$52.74	\$0.00	\$52.74
5800 - Office Supplies	\$93.80	\$10.50	\$104.30
5810 - Postage	\$321.37	\$105.87	\$427.24
5820 - Printing	\$1,104.20	\$67.00	\$1,171.20
5900 - Website	\$0.00	\$40.00	\$40.00
<u>Total ADMINISTRATIVE</u>	<u>(\$489.89)</u>	<u>\$1,947.23</u>	<u>\$1,457.34</u>
 <u>COMMON AREA</u>			
6200 - Janitorial/Cleaning Services	\$500.00	\$500.00	\$1,000.00

RIO BUENA VISTA HOMEOWNERS' ASSOCIATION

Income Statement - Operating

1/1/2026 - 2/28/2026

	Jan 2026	Feb 2026	YTD
6300 - Landscape Maintenance	\$700.00	\$700.00	\$1,400.00
6305 - River Bank Weed Control	\$683.00	\$275.00	\$958.00
6450 - Pool/Spa Maintenance	\$1,700.00	\$850.00	\$2,550.00
6460 - Pool/Spa Supplies	\$35.00	\$40.00	\$75.00
6510 - Repairs & Maintenance: Buildings	\$13.99	\$0.00	\$13.99
6598 - Repairs & Maintenance - Lift Station	\$2,000.00	\$0.00	\$2,000.00
<u>Total COMMON AREA</u>	<u>\$5,631.99</u>	<u>\$2,365.00</u>	<u>\$7,996.99</u>
<u>TAXES/OTHER EXPENSES</u>			
8280 - Annual Corporate & BOI Reporting	\$5.00	\$0.00	\$5.00
<u>Total TAXES/OTHER EXPENSES</u>	<u>\$5.00</u>	<u>\$0.00</u>	<u>\$5.00</u>
<u>UTILITIES</u>			
7050 - Internet for Pool Gate	\$79.90	\$0.00	\$79.90
7100 - Electricity	\$818.13	\$400.39	\$1,218.52
7300 - Gas	\$375.91	\$399.29	\$775.20
7900 - Water/Sewer	\$1,010.60	\$508.73	\$1,519.33
7910 - Sewer System - Maint. Contract	\$4,500.00	\$0.00	\$4,500.00
<u>Total UTILITIES</u>	<u>\$6,784.54</u>	<u>\$1,308.41</u>	<u>\$8,092.95</u>
<i>Total Expense</i>	<i>\$11,931.64</i>	<i>\$5,620.64</i>	<i>\$17,552.28</i>
Operating Net Income	\$1,992.89	\$8,660.57	\$10,653.46
Net Income	\$1,992.89	\$8,660.57	\$10,653.46

RIO BUENA VISTA HOMEOWNERS' ASSOCIATION

Income Statement - Reserve

1/1/2026 - 2/28/2026

	Jan 2026	Feb 2026	YTD
Reserve Income			
<u>INCOME</u>			
4610 - Interest Income - Reserve	\$55.87	\$51.32	\$107.19
<u>Total INCOME</u>	\$55.87	\$51.32	\$107.19
 <u>TRANSFER BETWEEN FUNDS</u>			
9000 - Transfer From Operating	\$3,423.75	\$3,423.75	\$6,847.50
<u>Total TRANSFER BETWEEN FUNDS</u>	\$3,423.75	\$3,423.75	\$6,847.50
 <i>Total Reserve Income</i>	\$3,479.62	\$3,475.07	\$6,954.69
 Reserve Expense			
<i>Total Reserve Expense</i>	\$0.00	\$0.00	\$0.00
 Reserve Net Income	\$3,479.62	\$3,475.07	\$6,954.69
 Net Income	\$3,479.62	\$3,475.07	\$6,954.69