

# Balance Sheet

Property: Sonora Homeowners Association, INC  
As of 02/28/26 (cash basis)

## ASSETS

Bank	
1154 Sonora HOA-Operating	11,096.18
1155 Sonora HOA-Reserve	187,415.56
1168 Sonora HOA - ED Jones MM	622.73
1169 Sonora HOA - BMO-CD4.402%-12/19/2028	82,128.25
1170 Sonora HOA - BMO-CD1420-4.65%-09/22/25	87,482.11
1171 Sonora HOA - ED Jones CD-4.10%-07/23/26	116,139.89
Total Bank	484,884.72
Other Current Asset	
1200 Undeposited Funds	1,250.00
Total Other Current Asset	1,250.00
<b>TOTAL ASSETS</b>	<b>486,134.72</b>

## LIABILITIES & EQUITY

### Liabilities

Other Current Liability	
2201 Prepaid Amounts	9,483.00
Total Other Current Liability	9,483.00
<b>Total Liabilities</b>	<b>9,483.00</b>

### Equity

3000 Net Income	-2,136.82
3004 Reserves	
3004.1 Reserve-Painting	276,708.20
3004.3 Reserve-Major Maintenance	54,485.01
3004.8 Reserve Interest	14,709.76
3004.14 Reserve-Irrigation Repairs	104,947.64
3004.24 Rock Replenish	24,734.43
3004.27 Reserve-Legal	3,203.50
3004 Total Reserves	478,788.54
<b>Total Equity</b>	<b>476,651.72</b>

## TOTAL LIABILITIES & EQUITY

**486,134.72**

# Budget Comparison

Property: Sonora Homeowners Association, INC

Comparison Periods: 02/01/26 - 02/28/26 and 01/01/26 - 12/31/26 (cash basis)

	Actual 02/01/26 - 02/28/26	Budget 02/26 - 02/26	\$ Change	% Change	Actual YTD 01/01/26 - 12/31/26	Budget YTD 01/26 - 12/26	\$ Change	% Change
<b>INCOME</b>								
7100 Association Income (non-posting)								
7101 Homeowner Assessments	20,605.00	22,750.00	-2,145.00	-9.4 %	55,720.00	273,000.00	-217,280.00	-79.6 %
7102 Bank Account Interest Earned	3.60	0.00	3.60		4.92	0.00	4.92	
7104 HOA Begining Balance Prepay	-1,999.00	0.00	-1,999.00		-5,449.00	0.00	-5,449.00	
7106 HOA Begining Balance Arrears	410.00	0.00	410.00		1,035.00	0.00	1,035.00	
7108 Late Fee Income	120.00	0.00	120.00		225.00	0.00	225.00	
7118 Disclosure Fees	0.00	0.00	0.00		400.00	0.00	400.00	
7125 HOA Transfer Fee	100.00	0.00	100.00		100.00	0.00	100.00	
7100 Total Association Income (non-post)	19,239.60	22,750.00	-3,510.40	-15.4 %	52,035.92	273,000.00	-220,964.08	-80.9 %
<b>TOTAL INCOME</b>	<b>19,239.60</b>	<b>22,750.00</b>	<b>-3,510.40</b>	<b>-15.4 %</b>	<b>52,035.92</b>	<b>273,000.00</b>	<b>-220,964.08</b>	<b>-80.9 %</b>
<b>EXPENSE</b>								
7200 Association Expense (non-posting)								
Admin Expenses								
7201 Accounting/Tax Prep	0.00	175.00	-175.00	-100.0 %	0.00	2,100.00	-2,100.00	-100.0 %
7202 Insurance	0.00	357.00	-357.00	-100.0 %	2,268.00	4,284.00	-2,016.00	-47.1 %
7204 Management Fees	595.00	775.00	-180.00	-23.2 %	1,785.00	9,300.00	-7,515.00	-80.8 %
7205 Postage/Envelopes	10.54	0.00	10.54		27.22	0.00	27.22	
7206 Printing	11.98	0.00	11.98		11.98	0.00	11.98	
7207 Miscellaneous Administrative Ex	0.00	3.00	-3.00	-100.0 %	0.00	36.00	-36.00	-100.0 %
7217 Social Committee	0.00	15.00	-15.00	-100.0 %	0.00	180.00	-180.00	-100.0 %
7221 Collection Expense	0.00	225.00	-225.00	-100.0 %	0.00	2,700.00	-2,700.00	-100.0 %
7224 Meeting Room Expense	0.00	35.00	-35.00	-100.0 %	0.00	420.00	-420.00	-100.0 %
7242 HOA Billing Statement/Mailing	0.00	337.00	-337.00	-100.0 %	0.00	4,044.00	-4,044.00	-100.0 %
7257 Office Supplies & Storage	90.51	151.00	-60.49	-40.1 %	402.04	1,812.00	-1,409.96	-77.8 %
7272 Bank / ACH / Credit Card Fees	79.92	0.00	79.92		116.27	0.00	116.27	
Admin Total Expenses	787.95	2,073.00	-1,285.05	-62.0 %	4,610.51	24,876.00	-20,265.49	-81.5 %
Landscaping Expense								
7208 Landscape Contract	0.00	5,005.00	-5,005.00	-100.0 %	5,005.00	60,060.00	-55,055.00	-91.7 %
7210 Plant/Shrub Replacement	0.00	450.00	-450.00	-100.0 %	0.00	5,400.00	-5,400.00	-100.0 %
7211 Tree Maintenance/Removal	0.00	885.00	-885.00	-100.0 %	0.00	10,620.00	-10,620.00	-100.0 %
7213 Irrigation Repairs	0.00	175.00	-175.00	-100.0 %	0.00	2,100.00	-2,100.00	-100.0 %
Landscaping Total Expense	0.00	6,515.00	-6,515.00	-100.0 %	5,005.00	78,180.00	-73,175.00	-93.6 %
Maintenance / Repair Expense								
7222 Pest Control	1,082.00	1,082.00	0.00	0.0 %	2,164.00	12,984.00	-10,820.00	-83.3 %
Maintenance / Repair Total Expense	1,082.00	1,082.00	0.00	0.0 %	2,164.00	12,984.00	-10,820.00	-83.3 %

	<b>Actual</b> <b>02/01/26 - 02/28/26</b>	<b>Budget</b> <b>02/26 - 02/26</b>	<b>\$ Change</b>	<b>% Change</b>	<b>Actual YTD</b> <b>01/01/26 - 12/31/26</b>	<b>Budget YTD</b> <b>01/26 - 12/26</b>	<b>\$ Change</b>	<b>% Change</b>
Utility Expense								
7214 Utilities-Electricity	204.72	215.00	-10.28	-4.8 %	432.32	2,580.00	-2,147.68	-83.2 %
7215 Utilities-Water	852.59	1,125.00	-272.41	-24.2 %	2,534.15	13,500.00	-10,965.85	-81.2 %
7228 Utilities-Trash	3,240.00	3,240.00	0.00	0.0 %	9,720.00	38,880.00	-29,160.00	-75.0 %
Utility Total Expense	4,297.31	4,580.00	-282.69	-6.2 %	12,686.47	54,960.00	-42,273.53	-76.9 %
7200 Total Association Expense (non-po	6,167.26	14,250.00	-8,082.74	-56.7 %	24,465.98	171,000.00	-146,534.02	-85.7 %
Reserve Expense								
8900.1 Reserve-Painting	0.00	5,600.00	-5,600.00	-100.0 %	0.00	67,200.00	-67,200.00	-100.0 %
8900.3 Reserve-Major Maintenance	0.00	950.00	-950.00	-100.0 %	0.00	11,400.00	-11,400.00	-100.0 %
8900.5 Reserve-Major Landscape Mainte	0.00	150.00	-150.00	-100.0 %	0.00	1,800.00	-1,800.00	-100.0 %
8900.14 Reserve-Irrigation Repairs	0.00	1,800.00	-1,800.00	-100.0 %	0.00	21,600.00	-21,600.00	-100.0 %
Reserve Total Expense	0.00	8,500.00	-8,500.00	-100.0 %	0.00	102,000.00	-102,000.00	-100.0 %
<b>TOTAL EXPENSE</b>	<b>6,167.26</b>	<b>22,750.00</b>	<b>-16,582.74</b>	<b>-72.9 %</b>	<b>24,465.98</b>	<b>273,000.00</b>	<b>-248,534.02</b>	<b>-91.0 %</b>
<b>OTHER INCOME</b>								
8001 To Fund Reserve Account	-8,347.00	0.00	-8,347.00		-16,694.00	0.00	-16,694.00	
<b>TOTAL OTHER INCOME</b>	<b>-8,347.00</b>	<b>0.00</b>	<b>-8,347.00</b>		<b>-16,694.00</b>	<b>0.00</b>	<b>-16,694.00</b>	
<b>NET INCOME</b>	<b>4,725.34</b>	<b>0.00</b>	<b>4,725.34</b>		<b>10,875.94</b>	<b>0.00</b>	<b>10,875.94</b>	
<b>NET INCOME SUMMARY</b>								
Income	19,239.60	22,750.00	-3,510.40	-15.4 %	52,035.92	273,000.00	-220,964.08	-80.9 %
Expense	-6,167.26	-22,750.00	16,582.74	72.9 %	-24,465.98	-273,000.00	248,534.02	91.0 %
Other Income & Expense	-8,347.00	0.00	-8,347.00		-16,694.00	0.00	-16,694.00	
<b>NET INCOME</b>	<b>4,725.34</b>	<b>0.00</b>	<b>4,725.34</b>		<b>10,875.94</b>	<b>0.00</b>	<b>10,875.94</b>	

# Profit & Loss 12 Month Recap

Property: Sonora Homeowners Association, INC  
 Monthly recap 01/01/26 - 12/31/26 (cash basis)

	JAN 26	FEB 26	MAR 26	APR 26	MAY 26	JUN 26	JUL 26	AUG 26	SEP 26	OCT 26	NOV 26	DEC 26	TOTAL
<b>INCOME</b>													
7100 Association Income													
7101 Homeowner Asse	15,970.00	20,605.00	16,723.00	2,422.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	55,720.00
7102 Bank Account Inte	1.32	3.60	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4.92
7104 HOA Begining Ba	-1,846.00	-1,999.00	-1,142.00	-462.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-5,449.00
7106 HOA Begining Ba	125.00	410.00	500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,035.00
7108 Late Fee Income	0.00	120.00	105.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	225.00
7118 Disclosure Fees	0.00	0.00	400.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	400.00
7125 HOA Transfer Fee	0.00	100.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	100.00
7100 Total Association	14,250.32	19,239.60	16,586.00	1,960.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	52,035.92
<b>TOTAL INCOME</b>	<b>14,250.32</b>	<b>19,239.60</b>	<b>16,586.00</b>	<b>1,960.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>52,035.92</b>
<b>EXPENSE</b>													
7200 Association Expense													
Admin Expenses													
7202 Insurance	2,268.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,268.00
7204 Management F	595.00	595.00	595.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,785.00
7205 Postage/Envelc	0.00	10.54	16.68	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	27.22
7206 Printing	0.00	11.98	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	11.98
7257 Office Supplies	311.53	90.51	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	402.04
7272 Bank / ACH / C	36.35	79.92	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	116.27
Admin Total Expense	3,210.88	787.95	611.68	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,610.51
Landscaping Expense													
7208 Landscape Cor	5,005.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,005.00
Landscaping Total E:	5,005.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,005.00
Maintenance / Repair E													
7222 Pest Control	1,082.00	1,082.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,164.00
Maintenance / Repair	1,082.00	1,082.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,164.00
Utility Expense													
7214 Utilities-Electric	227.60	204.72	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	432.32
7215 Utilities-Water	0.00	852.59	1,681.56	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,534.15
7228 Utilities-Trash	3,240.00	3,240.00	3,240.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9,720.00
Utility Total Expense	3,467.60	4,297.31	4,921.56	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	12,686.47
7200 Total Association	12,765.48	6,167.26	5,533.24	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	24,465.98
<b>TOTAL EXPENSE</b>	<b>12,765.48</b>	<b>6,167.26</b>	<b>5,533.24</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>24,465.98</b>
<b>OTHER INCOME</b>													

	JAN 26	FEB 26	MAR 26	APR 26	MAY 26	JUN 26	JUL 26	AUG 26	SEP 26	OCT 26	NOV 26	DEC 26	TOTAL
8001 To Fund Reserve Ac	-8,347.00	-8,347.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-16,694.00
<b>TOTAL OTHER INCOME</b>	<b>-8,347.00</b>	<b>-8,347.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>-16,694.00</b>
<b>NET INCOME</b>	<b>-6,862.16</b>	<b>4,725.34</b>	<b>11,052.76</b>	<b>1,960.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>10,875.94</b>

  

NET INCOME SUMMARY													
Income	14,250.32	19,239.60	16,586.00	1,960.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	52,035.92
Expense	-12,765.48	-6,167.26	-5,533.24	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-24,465.98
Other Income & Expense	-8,347.00	-8,347.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-16,694.00
<b>NET INCOME</b>	<b>-6,862.16</b>	<b>4,725.34</b>	<b>11,052.76</b>	<b>1,960.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>10,875.94</b>

