

Balance Sheet

Property: Sonora Homeowners Association, INC
As of 03/31/26 (cash basis)

ASSETS

Bank		
1154 Sonora HOA-Operating		13,414.32
1155 Sonora HOA-Reserve		195,823.72
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		<u>495,611.02</u>
Other Current Asset		
1200 Undeposited Funds		683.00
Total Other Current Asset		<u>683.00</u>
Other Asset		
1804 Due to/from Operating		-0.07
Total Other Asset		<u>-0.07</u>
TOTAL ASSETS		<u><u>496,293.95</u></u>

LIABILITIES & EQUITY

Liabilities

Other Current Liability		
2201 Prepaid Amounts		12,115.00
Total Other Current Liability		<u>12,115.00</u>
Total Liabilities		12,115.00

Equity

3000 Net Income		-3,017.75
3004 Reserves		
3004.1 Reserve-Painting		282,330.20
3004.3 Reserve-Major Maintenance		55,885.01
3004.8 Reserve Interest		14,770.92
3004.14 Reserve-Irrigation Repairs		106,172.64
3004.24 Rock Replenish		24,834.43
3004.27 Reserve-Legal		3,203.50
3004 Total Reserves		<u>487,196.70</u>
Total Equity		<u>484,178.95</u>

TOTAL LIABILITIES & EQUITY

496,293.95

Budget Comparison

Property: Sonora Homeowners Association, INC

Comparison Periods: 03/01/26 - 03/31/26 and 01/01/26 - 12/31/26 (cash basis)

	Actual 03/01/26 - 03/31/26	Budget 03/26 - 03/26	\$ Change	% Change	Actual YTD 01/01/26 - 12/31/26	Budget YTD 01/26 - 12/26	\$ Change	% Change
INCOME								
7100 Association Income (non-posting)								
7101 Homeowner Assessments	20,708.00	22,750.00	-2,042.00	-9.0 %	78,447.00	273,000.00	-194,553.00	-71.3 %
7102 Bank Account Interest Earned	6.03	0.00	6.03		10.95	0.00	10.95	
7104 HOA Begining Balance Prepay	-1,142.00	0.00	-1,142.00		-5,579.00	0.00	-5,579.00	
7106 HOA Begining Balance Arrears	1,377.00	0.00	1,377.00		1,912.00	0.00	1,912.00	
7108 Late Fee Income	225.00	0.00	225.00		360.00	0.00	360.00	
7112 Fines	-765.00	0.00	-765.00		-1,015.00	0.00	-1,015.00	
7118 Disclosure Fees	400.00	0.00	400.00		0.00	0.00	0.00	
7125 HOA Transfer Fee	0.00	0.00	0.00		100.00	0.00	100.00	
7100 Total Association Income (non-post)	20,809.03	22,750.00	-1,940.97	-8.5 %	74,235.95	273,000.00	-198,764.05	-72.8 %
TOTAL INCOME	20,809.03	22,750.00	-1,940.97	-8.5 %	74,235.95	273,000.00	-198,764.05	-72.8 %
EXPENSE								
5400 Utilities Expense (non-posting)								
5402 Water & Sewer	95.50	0.00	95.50		95.50	0.00	95.50	
5400 Total Utilities Expense (non-posting)	95.50	0.00	95.50		95.50	0.00	95.50	
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 %
7203 Legal fees	0.00	0.00	0.00		9,616.98	0.00	9,616.98	
7204 Management Fees	595.00	775.00	-180.00	-23.2 %	2,380.00	9,300.00	-6,920.00	-74.4 %
7205 Postage/Envelopes	16.68	0.00	16.68		36.55	0.00	36.55	
7206 Printing	0.00	0.00	0.00		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	209.49	151.00	58.49	38.7 %	702.04	1,812.00	-1,109.96	-61.3 %
7272 Bank / ACH / Credit Card Fees	83.16	0.00	83.16		290.06	0.00	290.06	
Admin Total Expenses	904.33	2,073.00	-1,168.67	-56.4 %	15,305.61	24,876.00	-9,570.39	-38.5 %
Landscaping Expense								
7208 Landscape Contract	5,005.00	5,005.00	0.00	0.0 %	10,010.00	60,060.00	-50,050.00	-83.3 %
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 %

	Actual 03/01/26 - 03/31/26	Budget 03/26 - 03/26	\$ Change	% Change	Actual YTD 01/01/26 - 12/31/26	Budget YTD 01/26 - 12/26	\$ Change	% Change
Landscaping Total Expense	5,005.00	6,515.00	-1,510.00	-23.2 %	10,010.00	78,180.00	-68,170.00	-87.2 %
Maintenance / Repair Expense								
7222 Pest Control	1,082.00	1,082.00	0.00	0.0 %	3,246.00	12,984.00	-9,738.00	-75.0 %
Maintenance / Repair Total Expense	1,082.00	1,082.00	0.00	0.0 %	3,246.00	12,984.00	-9,738.00	-75.0 %
Utility Expense								
7214 Utilities-Electricity	199.62	215.00	-15.38	-7.2 %	836.26	2,580.00	-1,743.74	-67.6 %
7215 Utilities-Water	2,816.51	1,125.00	1,691.51	150.4 %	3,669.10	13,500.00	-9,830.90	-72.8 %
7228 Utilities-Trash	3,240.00	3,240.00	0.00	0.0 %	12,960.00	38,880.00	-25,920.00	-66.7 %
Utility Total Expense	6,256.13	4,580.00	1,676.13	36.6 %	17,465.36	54,960.00	-37,494.64	-68.2 %
7200 Total Association Expense (non-po)	13,247.46	14,250.00	-1,002.54	-7.0 %	46,026.97	171,000.00	-124,973.03	-73.1 %
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 %
TOTAL EXPENSE	13,342.96	22,750.00	-9,407.04	-41.3 %	46,122.47	273,000.00	-226,877.53	-83.1 %
OTHER INCOME								
8001 To Fund Reserve Account	-8,347.00	0.00	-8,347.00		-25,041.00	0.00	-25,041.00	
TOTAL OTHER INCOME	-8,347.00	0.00	-8,347.00		-25,041.00	0.00	-25,041.00	
NET INCOME	-880.93	0.00	-880.93		3,072.48	0.00	3,072.48	
NET INCOME SUMMARY								
Income	20,809.03	22,750.00	-1,940.97	-8.5 %	74,235.95	273,000.00	-198,764.05	-72.8 %
Expense	-13,342.96	-22,750.00	9,407.04	41.3 %	-46,122.47	-273,000.00	226,877.53	83.1 %
Other Income & Expense	-8,347.00	0.00	-8,347.00		-25,041.00	0.00	-25,041.00	
NET INCOME	-880.93	0.00	-880.93		3,072.48	0.00	3,072.48	

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
INCOME													
7100 Association Income													
7101 Homeowner Asse	15,970.00	20,605.00	20,708.00	18,154.00	3,010.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	78,447.00
7102 Bank Account Inte	1.32	3.60	6.03	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	10.95
7104 HOA Begining Ba	-1,846.00	-1,999.00	-1,142.00	-462.00	-130.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-5,579.00
7106 HOA Begining Ba	125.00	410.00	1,377.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,912.00
7108 Late Fee Income	0.00	120.00	225.00	15.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	360.00
7112 Fines	0.00	0.00	-765.00	-125.00	-125.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-1,015.00
7118 Disclosure Fees	0.00	0.00	400.00	-400.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
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	20,809.03	17,182.00	2,755.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	74,235.95
TOTAL INCOME	14,250.32	19,239.60	20,809.03	17,182.00	2,755.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	74,235.95
EXPENSE													
5400 Utilities Expense (nc													
5402 Water & Sewer	0.00	0.00	95.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	95.50
5400 Total Utilities Expi	0.00	0.00	95.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	95.50
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
7203 Legal fees	0.00	0.00	0.00	9,616.98	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9,616.98
7204 Management F	595.00	595.00	595.00	595.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,380.00
7205 Postage/Envelc	0.00	10.54	16.68	9.33	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	36.55
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	209.49	90.51	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	702.04
7272 Bank / ACH / C	36.35	79.92	83.16	90.63	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	290.06
Admin Total Expense	3,210.88	787.95	904.33	10,402.45	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	15,305.61
Landscaping Expense													
7208 Landscape Cor	5,005.00	0.00	5,005.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	10,010.00
Landscaping Total E:	5,005.00	0.00	5,005.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	10,010.00
Maintenance / Repair E													
7222 Pest Control	1,082.00	1,082.00	1,082.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,246.00
Maintenance / Repai	1,082.00	1,082.00	1,082.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,246.00
Utility Expense													
7214 Utilities-Electric	227.60	204.72	199.62	204.32	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	836.26
7215 Utilities-Water	0.00	852.59	2,816.51	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,669.10
7228 Utilities-Trash	3,240.00	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	12,960.00

	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
Utility Total Expense	3,467.60	4,297.31	6,256.13	3,444.32	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	17,465.36
7200 Total Association	12,765.48	6,167.26	13,247.46	13,846.77	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	46,026.97
TOTAL EXPENSE	12,765.48	6,167.26	13,342.96	13,846.77	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	46,122.47
OTHER INCOME													
8001 To Fund Reserve Ac	-8,347.00	-8,347.00	-8,347.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-25,041.00
TOTAL OTHER INCOME	-8,347.00	-8,347.00	-8,347.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-25,041.00
NET INCOME	-6,862.16	4,725.34	-880.93	3,335.23	2,755.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,072.48
NET INCOME SUMMARY													
Income	14,250.32	19,239.60	20,809.03	17,182.00	2,755.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	74,235.95
Expense	-12,765.48	-6,167.26	-13,342.96	-13,846.77	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-46,122.47
Other Income & Expense	-8,347.00	-8,347.00	-8,347.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-25,041.00
NET INCOME	-6,862.16	4,725.34	-880.93	3,335.23	2,755.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,072.48

