

Sonora Homeowners Association
Balance Sheet
Period Through: 6/30/2025

Assets

Operating

102 - First Citizens Bank-Operating	\$9,370.25
109 - Due To/From Reserve	<u>(\$10,000.00)</u>
Operating Total	(\$629.75)

Reserve

105 - Edward Jones- Money Market	\$948.50
106 - First Citizens Bank-Reserve	\$177,913.95
110 - Due To/From Operating	\$10,000.00
119 - BMO-New CD-4.402%-12/19/2028	\$75,000.00
122 - Edward Jones CD- 5.05% 07/18/25	\$52,095.16
123 - BMO CD- 1420 4.65% 09/22/25	\$82,778.21
Reserve Total	<u>\$398,735.82</u>

Other Asset

181 - Prepaid Insurance - (December)	\$1,305.88
Other Asset Total	<u>\$1,305.88</u>

Assets Total \$399,411.95

Liabilities and Equity

Operating Equity

301 - Homeowners Equity	\$13,783.64
Operating Current Year Surplus/Deficit	<u>(\$13,107.51)</u>
Operating Equity Total	\$676.13

Reserve Equity

320 - Reserve-Painting	\$231,732.20
321 - Reserve-Rock Replacement	\$23,934.43
322 - Reserve-Sprinklers	\$95,147.64
325 - Reserve-Major Maintenance	\$44,081.51
326 - CC&R Review/Update	\$2,808.00
360 - Reserve-Interest	<u>\$1,032.04</u>
Reserve Equity Total	<u>\$398,735.82</u>

Liabilities & Equity Total \$399,411.95

Sonora Homeowners Association
Budget Comparison Report
6/1/2025 - 6/30/2025

	6/1/2025 - 6/30/2025			1/1/2025 - 6/30/2025			
	Actual	Budget	Variance	Actual	Budget	Variance	Annual Budget
Income							
<u>Income</u>							
401 - Homeowners Assessments	\$20,450.00	\$22,750.00	(\$2,300.00)	\$134,403.00	\$136,500.00	(\$2,097.00)	\$273,000.00
410 - Late Charges	\$150.00	\$0.00	\$150.00	\$345.00	\$0.00	\$345.00	\$0.00
420 - Transfer Fees	\$0.00	\$0.00	\$0.00	\$100.00	\$0.00	\$100.00	\$0.00
430 - Legal/Collection Charged to Owners	\$75.00	\$0.00	\$75.00	\$1,544.00	\$0.00	\$1,544.00	\$0.00
461 - Interest Operating Acct	\$0.90	\$0.00	\$0.90	\$13.10	\$0.00	\$13.10	\$0.00
Total Income	\$20,675.90	\$22,750.00	(\$2,074.10)	\$136,405.10	\$136,500.00	(\$94.90)	\$273,000.00
Total Income	\$20,675.90	\$22,750.00	(\$2,074.10)	\$136,405.10	\$136,500.00	(\$94.90)	\$273,000.00
Expense							
<u>Admin Expenses</u>							
503 - Accounting	\$717.99	\$775.00	\$57.01	\$4,317.94	\$4,650.00	\$332.06	\$9,300.00
504 - Legal/Collection	\$0.00	\$200.00	\$200.00	\$1,826.76	\$1,200.00	(\$626.76)	\$2,400.00
505 - Office Supplies	\$0.00	\$55.00	\$55.00	\$544.48	\$330.00	(\$214.48)	\$660.00
506 - Dues & Meetings	\$100.00	\$35.00	(\$65.00)	\$100.00	\$210.00	\$110.00	\$420.00
507 - Web Support	\$0.00	\$15.00	\$15.00	\$0.00	\$90.00	\$90.00	\$180.00
508 - Statements (Homeowner)	\$233.25	\$224.00	(\$9.25)	\$1,503.25	\$1,344.00	(\$159.25)	\$2,688.00
509 - Activities	\$0.00	\$15.00	\$15.00	\$0.00	\$90.00	\$90.00	\$180.00
581 - Insurance	\$261.17	\$343.00	\$81.83	\$3,758.02	\$2,058.00	(\$1,700.02)	\$4,116.00
596 - Income Tax/Tax Prep	\$0.00	\$275.00	\$275.00	\$1,436.00	\$1,650.00	\$214.00	\$3,300.00
598 - Storage Unit Rental	\$90.51	\$94.00	\$3.49	\$543.06	\$564.00	\$20.94	\$1,128.00
599 - Misc Exp/Homeowner Statements	\$9.00	\$0.00	(\$9.00)	\$296.50	\$0.00	(\$296.50)	\$0.00
Total Admin Expenses	\$1,411.92	\$2,031.00	\$619.08	\$14,326.01	\$12,186.00	(\$2,140.01)	\$24,372.00
<u>Electric/Water/Other Utilities</u>							
512 - Water	\$1,195.54	\$1,000.00	(\$195.54)	\$6,563.60	\$6,000.00	(\$563.60)	\$12,000.00
514 - Electricity	\$226.00	\$215.00	(\$11.00)	\$1,264.00	\$1,290.00	\$26.00	\$2,580.00
515 - Trash Removal	\$3,060.00	\$3,060.00	\$0.00	\$18,360.00	\$18,360.00	\$0.00	\$36,720.00
Total Electric/Water/Other Utilities	\$4,481.54	\$4,275.00	(\$206.54)	\$26,187.60	\$25,650.00	(\$537.60)	\$51,300.00
<u>Landscaping</u>							
531 - Yard Maint (Gardener)	\$5,005.00	\$5,005.00	\$0.00	\$30,030.00	\$30,030.00	\$0.00	\$60,060.00
532 - Plant/Tree Replacement	\$0.00	\$85.00	\$85.00	\$1,000.00	\$510.00	(\$490.00)	\$1,020.00
535 - Sprinkler Repairs	\$0.00	\$200.00	\$200.00	\$875.00	\$1,200.00	\$325.00	\$2,400.00
536 - Tree Maintenance	\$0.00	\$1,725.00	\$1,725.00	\$20,520.00	\$10,350.00	(\$10,170.00)	\$20,700.00
538 - Pest Control	\$1,082.00	\$1,082.00	\$0.00	\$6,492.00	\$6,492.00	\$0.00	\$12,984.00
Total Landscaping	\$6,087.00	\$8,097.00	\$2,010.00	\$58,917.00	\$48,582.00	(\$10,335.00)	\$97,164.00
<u>Reserve Allocations</u>							
720 - Painting	\$5,622.00	\$5,622.00	\$0.00	\$33,732.00	\$33,732.00	\$0.00	\$67,464.00
721 - Rock Replacement	\$100.00	\$100.00	\$0.00	\$600.00	\$600.00	\$0.00	\$1,200.00
722 - Sprinkler System	\$1,225.00	\$1,225.00	\$0.00	\$7,350.00	\$7,350.00	\$0.00	\$14,700.00
725 - Major Maintenance	\$1,400.00	\$1,400.00	\$0.00	\$8,400.00	\$8,400.00	\$0.00	\$16,800.00
Total Reserve Allocations	\$8,347.00	\$8,347.00	\$0.00	\$50,082.00	\$50,082.00	\$0.00	\$100,164.00
Total Expense	\$20,327.46	\$22,750.00	\$2,422.54	\$149,512.61	\$136,500.00	(\$13,012.61)	\$273,000.00