

**Sonora Home Owners Association**  
**Balance Sheet**  
**For years ending December 31, 2023, 2024, and 2025**

New Acct#	Old Acct#	Operating Fund	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual
	<b>102</b>	CIT	\$ 12,617.05	\$ 20,910.74	\$ (7,284.70)
	<b>109</b>	DueTo/Reserve Funds	668.67	(10,000.00)	(5,000.00)
	<b>181</b>	Prepaid Insurance	2,778.45	2,872.90	-
<b>1500</b>		Residential Assessment Receivables			5,792.00
<b>1799</b>		Clearing Account			5,000.00
		<b>Operating Fund</b>	<u>16,064.17</u>	<u>13,783.64</u>	<u>(1,492.70)</u>
		<b>Reserve Funds</b>			
	<b>103</b>	USB -Reserve	30,953.14	30,968.57	-
<b>1325</b>		FCB Reserve 0350			170,721.56
<b>1326</b>	<b>105</b>	Edward Jones-Money Market	-	938.55	600.67
	<b>106</b>	CIT Bank-Reserve	125,056.38	-	-
	<b>106</b>	First Citizens Bank	-	102,490.56	-
<b>1651</b>	<b>110</b>	Due To/From Operating Fund	(668.67)	10,000.00	5,000.00
	<b>112</b>	USB Bank -0743 4.1% Maturity 06/30/2024	50,000.00	-	-
	<b>113</b>	BMO Bank 3064 4.375% Maturity 08/21/2024	50,000.00	-	-
<b>1350</b>	<b>119</b>	BMO Bank 4.402% Maturity 12/19/2028		75,000.00	75,000.00
<b>1351</b>	<b>122</b>	Edward Jones-CD 5.05% 07/18.2025		52,342.68	115,000.00
<b>1352</b>	<b>123</b>	BMO Bank 4.65% Maturity 09/22/2025		82,778.21	82,778.21
		Reserve Assessment Funds	<u>255,340.85</u>	<u>354,518.57</u>	<u>449,100.44</u>
			<u>\$ 271,405.02</u>	<u>\$ 368,302.21</u>	<u>\$ 447,607.74</u>
		Accounts Payable	-	-	265.00
<b>2550</b>		Prepaid Assessment Fees	-	-	7,741.00
			<u>-</u>	<u>-</u>	<u>8,006.00</u>
		<b>Fund Balances</b>			
<b>3000</b>	<b>301</b>	Operating Fund	<u>16,064.17</u>	<u>13,783.64</u>	<u>(9,498.70)</u>
<b>3218</b>	<b>320</b>	Painting Reserve Fund	132,000.20	198,000.20	265,464.20
	<b>321</b>	Rock Replacement Reserve Fund	20,634.43	24,534.43	24,534.43
<b>3190</b>	<b>322</b>	Sprinkler Reserve Fund	75,797.64	87,797.64	102,497.64
		Major Maintenance Reserve Fund (Now called			
<b>3268</b>	<b>325</b>	General Reserve Fund)	25,694.01	36,714.01	51,685.01
<b>3188</b>	<b>360</b>	Interest Reserve Fund	1,214.57	7,472.29	1,715.66
<b>3196</b>	<b>n/a</b>	Legal CC&R/Doc Reserve-Prior Years	-	-	3,203.50
		Total Reserve Funds	<u>255,340.85</u>	<u>354,518.57</u>	<u>449,100.44</u>
		Total Liabilities and Reserve Fund Balances	<u>\$ 271,405.02</u>	<u>\$ 368,302.21</u>	<u>\$ 447,607.74</u>