Imperial Golf Estates HOA
Balance Sheet
Period 09/30/2025

	September 2025	Operating	Reserve	Total
	Assets			
	Current Assets			
10000	AAB Op 2713	141,219.04		141,219.04
10005	AAB OP ACH 0759	20,460.82		20,460.82
10102	AAB Security Deposit 5329	10,020.00		10,020.00
10006	AAB 1257-Marsilea		47,666.10	47,666.10
10009	AAB CDARS 4759 Exp 6/4/2026 3.53687%		105,688.96	105,688.96
10012	AAB CDARS 7265 Exp 7/9/2026 3.8516%		252,046.39	252,046.39
10013	AAB CDARS 7222 Exp 1/8/2026 3.82606%		252,184.47	252,184.47
10100	AAB Reserve 4499		50,010.28	50,010.28
10101	AAB Res ICS 499		439,171.58	439,171.58
10103	VNB Reserve 7894		240,198.33	240,198.33
10104	VNB Reserve ICS 894		120,050.55	120,050.55
	Total Current Assets	171,699.86	1,507,016.66	1,678,716.52
	Accounts Receivable			
11000	Accounts Receivable	26,658.05		26,658.05
11010	AR - Marsilea/Entrada	2,458.31		2,458.31
11050	Allowance for Bad Debt	(13,611.00)		(13,611.00)
	Total Accounts Receivable	15,505.36		15,505.36
	Current Assets			
12000	Utility Deposits	3,230.00		3,230.00
12100	Prepaid Insurance	72,455.28		72,455.28
12110	Prepaid Expense	620.81		620.81
	Total Current Assets	76,306.09		76,306.09
	TOTAL ASSETS	**263,511.31**	**1,507,016.66**	**1,770,527.97**
	Liabilities & Equity			
	Current Liabilities			
20000	Accounts Payable	4,926.36		4,926.36
20110	ARC - Security Deposits	10,000.00		10,000.00
20111	Build Deposit	2,500.00		2,500.00
20120	Prepaid Assessments	238,029.52		238,029.52
	Total Current Liabilities	255,455.88		255,455.88
	Liability			
30010	Dfrd Reserve - Pooled Reserve		1,473,062.02	1,473,062.02
	Total Liability		1,473,062.02	1,473,062.02
	Equity			
31000	Fund Balance	75,023.60	10,065.41	85,089.01
31100	Prior Year Surplus Allocated	(72,306.00)		(72,306.00)
	Current Year Net Income/(Loss)	5,337.83	23,889.23	29,227.06
	Total Equity	8,055.43	33,954.64	42,010.07
	TOTAL LIABILITIES & EQUITY	**263,511.31**	**1,507,016.66**	**1,770,527.97**

Imperial Golf Estates HOA
Income & Expense Statement
Posted 9/1/2025 To 9/30/2025 11:59:00 PM

	This Month: Operating			YTD: Operating			
	Actual	Budget	$ Var	Actual	Budget	$ Var	Annual
Income							
Administrative							
40200 Owner Late Fees/Interest	247.71	500.00	(252.29)	4,272.37	4,500.00	(227.63)	6,000.00
TOTAL Administrative	247.71	500.00	(252.29)	4,272.37	4,500.00	(227.63)	6,000.00
Income							
40100 Operating Assessment	108,417.34	132,931.00	(24,513.66)	977,277.52	1,196,379.00	(219,101.48)	1,595,168.00
40110 Operating Assessment - less Cable	299.00	299.00	0.00	2,691.00	2,691.00	0.00	3,588.00
40120 Reserve Assessment	0.00	0.00	0.00	216,828.00	0.00	216,828.00	0.00
TOTAL Income	108,716.34	133,230.00	(24,513.66)	1,196,796.52	1,199,070.00	(2,273.48)	1,598,756.00
Other Income							
40205 Violation Income	0.00	100.00	(100.00)	1,500.00	900.00	600.00	1,200.00
40210 Legal Fees Charged to Owners	1,709.02	667.00	1,042.02	8,291.07	6,003.00	2,288.07	8,004.00
40215 Gate Access Income	620.00	250.00	370.00	3,320.00	2,250.00	1,070.00	3,000.00
40218 Marsilea/Entrada HOA Shared Inco	0.00	0.00	0.00	421.63	0.00	421.63	0.00
40219 Prior Year Surplus	8,034.00	8,034.00	0.00	72,306.00	72,306.00	0.00	96,405.00
40220 Miscellaneous Income	0.00	0.00	0.00	2,406.48	0.00	2,406.48	0.00
40230 Application Fees Income	1,075.00	500.00	575.00	6,450.00	4,500.00	1,950.00	6,000.00
40235 Sales/Overage/Transfer Fee	4,500.00	5,000.00	(500.00)	28,358.00	45,000.00	(16,642.00)	60,000.00
40300 Interest Income	2.79	25.00	(22.21)	32.61	225.00	(192.39)	300.00
42000 Reserve Transfer	0.00	0.00	0.00	(216,828.00)	(216,828.00)	0.00	(289,104.00)
TOTAL Other Income	15,940.81	14,576.00	1,364.81	(93,742.21)	(85,644.00)	(8,098.21)	(114,195.00)
TOTAL Income	124,904.86	148,306.00	(23,401.14)	1,107,326.68	1,117,926.00	(10,599.32)	1,490,561.00
Expense							
Administrative							
60000 Corporate Filing Fees	0.00	0.00	0.00	75.00	75.00	0.00	75.00
60010 Management/Accounting Fees	4,680.00	4,680.00	0.00	41,760.00	42,120.00	360.00	56,160.00
60015 Payroll	8,083.19	7,779.00	(304.19)	61,052.20	70,011.00	8,958.80	93,350.00
60020 Office Expense	850.00	1,000.00	150.00	8,787.36	9,000.00	212.64	12,000.00
60025 Website Expenses	124.17	121.00	(3.17)	1,110.89	1,089.00	(21.89)	1,452.00
60031 Bad Debt Expense	0.00	167.00	167.00	0.00	1,503.00	1,503.00	2,000.00
60035 Application Fees Expense	0.00	200.00	200.00	0.00	1,800.00	1,800.00	2,400.00
60036 Background Check Expense	136.15	250.00	113.85	1,198.12	2,250.00	1,051.88	3,000.00
60040 Legal Expense	0.00	4,167.00	4,167.00	21,435.22	37,503.00	16,067.78	50,004.00
60045 Acct/Tax Prep	0.00	0.00	0.00	5,500.00	5,508.00	8.00	5,508.00
60055 Board Meeting Expenses	0.00	30.00	30.00	397.50	270.00	(127.50)	360.00
60065 Taxes/Licenses/Dues	0.00	0.00	0.00	6,137.00	240.00	(5,897.00)	240.00
TOTAL Administrative	13,873.51	18,394.00	4,520.49	147,453.29	171,369.00	23,915.71	226,549.00
Building Maintenance							
61005 Maintenance Building	262.55	400.00	137.45	1,980.63	3,600.00	1,619.37	4,800.00
61015 Entrada Entry	809.18	1,021.00	211.82	5,840.01	9,189.00	3,348.99	12,252.00
63050 Infrastructure	6,636.36	3,067.00	(3,569.36)	48,743.68	27,603.00	(21,140.68)	36,804.00

	This Month: Operating			YTD: Operating			
	Actual	Budget	$ Var	Actual	Budget	$ Var	Annual
TOTAL Building Maintenanc	7,708.09	4,488.00	(3,220.09)	56,564.32	40,392.00	(16,172.32)	53,856.00
Grounds							
60085 Greater Imperial Board Allocation	15,373.66	15,375.00	1.34	138,365.19	138,375.00	9.81	184,494.00
62025 Landscape Contract	0.00	0.00	0.00	92.05	0.00	(92.05)	0.00
62035 Fertilization/Weed Control	0.00	0.00	0.00	2,989.16	0.00	(2,989.16)	0.00
62040 Tree Trimming/Replacement	0.00	0.00	0.00	9,385.00	0.00	(9,385.00)	0.00
62070 Irrigation	1,072.92	1,127.00	54.08	16,008.02	10,143.00	(5,865.02)	13,524.00
62075 Lawns	3,785.00	6,697.00	2,912.00	39,740.84	60,273.00	20,532.16	80,364.00
62080 Lakes	900.00	895.00	(5.00)	12,385.96	8,055.00	(4,330.96)	10,740.00
62085 Trees	0.00	0.00	0.00	2,115.00	12,000.00	9,885.00	12,000.00
TOTAL Grounds	21,131.58	24,094.00	2,962.42	221,081.22	228,846.00	7,764.78	301,122.00
Insurance							
60080 Total Insurance	15,421.41	5,427.00	(9,994.41)	49,354.51	48,843.00	(511.51)	65,124.00
TOTAL Insurance	15,421.41	5,427.00	(9,994.41)	49,354.51	48,843.00	(511.51)	65,124.00
Maintenance and Repairs							
60090 Vehicles	86.98	125.00	38.02	363.28	1,125.00	761.72	1,500.00
61010 Entry & Gate Maintenance	0.00	0.00	0.00	(5,908.47)	0.00	5,908.47	0.00
TOTAL Maintenance and Re	86.98	125.00	38.02	(5,545.19)	1,125.00	6,670.19	1,500.00
Other Expense							
64010 Miscellaneous Expense	0.00	18.00	18.00	3,321.92	162.00	(3,159.92)	213.96
TOTAL Other Expense	0.00	18.00	18.00	3,321.92	162.00	(3,159.92)	213.96
Public Utilities							
60070 Trash Collection	157.81	142.00	(15.81)	1,420.29	1,278.00	(142.29)	1,704.00
60075 Cable/Internet	70,942.91	70,041.00	(901.91)	627,709.65	630,369.00	2,659.35	840,492.00
65000 Electric	0.00	0.00	0.00	0.06	0.00	(0.06)	0.00
65020 Telephone/Communications	0.00	0.00	0.00	32.34	0.00	(32.34)	0.00
TOTAL Public Utilities	71,100.72	70,183.00	(917.72)	629,162.34	631,647.00	2,484.66	842,196.00
Repairs and Maintenance							
60095 Non-Vehicle Equipment	260.72	0.00	(260.72)	596.44	0.00	(596.44)	0.00
TOTAL Repairs and Mainter	260.72	0.00	(260.72)	596.44	0.00	(596.44)	0.00
TOTAL Expense	129,583.01	122,729.00	(6,854.01)	1,101,988.85	1,122,384.00	20,395.15	1,490,560.96
Excess Revenue / Expense	(4,678.15)	25,577.00	(30,255.15)	5,337.83	(4,458.00)	9,795.83	0.04

Imperial Golf Estates HOA
Income & Expense Statement
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	This Month: Reserve			YTD: Reserve			
	Actual	Budget	$ Var	Actual	Budget	$ Var	Annual
Income							
Other Income							
40218 Marsilea/Entrada HOA Shared Inco	0.00	0.00	0.00	843.26	0.00	843.26	0.00
40300 Interest Income	2,213.08	0.00	2,213.08	23,045.97	0.00	23,045.97	0.00
TOTAL Other Income	2,213.08	0.00	2,213.08	23,889.23	0.00	23,889.23	0.00
TOTAL Income	2,213.08	0.00	2,213.08	23,889.23	0.00	23,889.23	0.00
Excess Revenue / Expense	2,213.08	0.00	2,213.08	23,889.23	0.00	23,889.23	0.00