

Imperial Golf Estates HOA
Balance Sheet
Period 01/31/2026

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	January 2026	Operating	Reserve	Total
Assets				
<i>Current Assets</i>				
10000	AAB Op 2713	94,954.42		94,954.42
10005	AAB OP ACH 0759	37,798.23		37,798.23
10102	AAB Security Deposit 5329	10,000.00		10,000.00
10006	AAB 1257-Marsilea		48,091.77	48,091.77
10009	AAB CDARS 4759 Exp 6/4/2026 3.53687%		106,956.12	106,956.12
10012	AAB CDARS 7265 Exp 7/9/2026 3.8516%		255,109.80	255,109.80
10014	AAB CDARS 2841 Exp 4/23/2026 3.53687%		100,983.46	100,983.46
10015	AAB CDARS 4279 Exp 1/7/2027 3.34364%		255,375.85	255,375.85
10100	AAB Reserve 4499		50,010.61	50,010.61
10101	AAB Res ICS 499		568,298.55	568,298.55
10103	VNB Reserve 7894		240,152.93	240,152.93
10104	VNB Reserve ICS 894		20,782.56	20,782.56
	<i>Total Current Assets</i>	142,752.65	1,645,761.65	1,788,514.30
<i>Accounts Receivable</i>				
11000	Accounts Receivable	78,691.82		78,691.82
11010	AR - Marsilea/Entrada	2,458.31		2,458.31
11050	Allowance for Bad Debt	(13,611.00)		(13,611.00)
	<i>Total Accounts Receivable</i>	67,539.13		67,539.13
<i>Current Assets</i>				
12000	Utility Deposits	3,230.00		3,230.00
12100	Prepaid Insurance	47,473.00		47,473.00
12110	Prepaid Expense	124.13		124.13
	<i>Total Current Assets</i>	50,827.13		50,827.13
	TOTAL ASSETS	261,118.91	1,645,761.65	1,906,880.56
Liabilities & Equity				
<i>Current Liabilities</i>				
20110	ARC - Security Deposits	10,000.00		10,000.00
20111	Build Deposit	2,500.00		2,500.00
20120	Prepaid Assessments	97,188.48		97,188.48
20125	Deferred Income	191,312.94		191,312.94
	<i>Total Current Liabilities</i>	301,001.42		301,001.42
<i>Liability</i>				
30010	Dfrd Reserve - Pooled Reserve		1,618,278.61	1,618,278.61
	<i>Total Liability</i>		1,618,278.61	1,618,278.61
<i>Equity</i>				
31000	Fund Balance	186,827.38	24,885.82	211,713.20
31100	Prior Year Surplus Allocated	(192,816.00)		(192,816.00)
	Current Year Net Income/(Loss)	(33,893.89)	2,597.22	(31,296.67)
	<i>Total Equity</i>	(39,882.51)	27,483.04	(12,399.47)
	TOTAL LIABILITIES & EQUITY	261,118.91	1,645,761.65	1,906,880.56

Imperial Golf Estates HOA

Income & Expense Statement

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	This Month: Operating			YTD: Operating			
	Actual	Budget	\$ Var	Actual	Budget	\$ Var	Annual
Income							
<u>Administrative</u>							
40200 Owner Late Fees/Interest	755.42	500.00	255.42	755.42	500.00	255.42	6,000.00
TOTAL Administrative	755.42	500.00	255.42	755.42	500.00	255.42	6,000.00
<u>Income</u>							
40100 Operating Assessment	95,656.47	95,653.00	3.47	95,656.47	95,653.00	3.47	1,147,833.86
40110 Operating Assessment - less Cable	0.00	153.00	(153.00)	0.00	153.00	(153.00)	1,838.00
40120 Reserve Assessment	72,940.59	72,940.59	0.00	72,940.59	72,940.59	0.00	291,762.36
TOTAL Income	168,597.06	168,746.59	(149.53)	168,597.06	168,746.59	(149.53)	1,441,434.22
<u>Other Income</u>							
40205 Violation Income	0.00	125.00	(125.00)	0.00	125.00	(125.00)	1,500.00
40210 Legal Fees Charged to Owners	0.00	667.00	(667.00)	0.00	667.00	(667.00)	8,004.00
40215 Gate Access Income	590.00	250.00	340.00	590.00	250.00	340.00	3,000.00
40218 Marsilea/Entrada HOA Shared Inco	0.00	461.00	(461.00)	0.00	461.00	(461.00)	1,844.00
40220 Miscellaneous Income	35.00	0.00	35.00	35.00	0.00	35.00	0.00
40230 Application Fees Income	0.00	500.00	(500.00)	0.00	500.00	(500.00)	6,000.00
40235 Sales/Overage/Transfer Fee	1,500.00	2,500.00	(1,000.00)	1,500.00	2,500.00	(1,000.00)	30,000.00
40300 Interest Income	3.24	0.00	3.24	3.24	0.00	3.24	0.00
42000 Reserve Transfer	(72,940.59)	(72,940.59)	0.00	(72,940.59)	(72,940.59)	0.00	(291,762.36)
44000 Marislea/Entrada Transfer	0.00	(461.00)	461.00	0.00	(461.00)	461.00	(1,844.00)
TOTAL Other Income	(70,812.35)	(68,898.59)	(1,913.76)	(70,812.35)	(68,898.59)	(1,913.76)	(243,258.36)
TOTAL Income	98,540.13	100,348.00	(1,807.87)	98,540.13	100,348.00	(1,807.87)	1,204,175.86
Expense							
<u>Administrative</u>							
60010 Management/Accounting Fees	4,867.00	4,867.00	0.00	4,867.00	4,867.00	0.00	58,404.00
60015 Payroll	6,821.35	8,013.00	1,191.65	6,821.35	8,013.00	1,191.65	96,156.00
60020 Office Expense	850.00	1,000.00	150.00	850.00	1,000.00	150.00	12,000.00
60025 Website Expenses	124.17	124.00	(0.17)	124.17	124.00	(0.17)	1,488.00
60031 Bad Debt Expense	0.00	167.00	167.00	0.00	167.00	167.00	2,004.00
60035 Application Fees Expense	0.00	200.00	200.00	0.00	200.00	200.00	2,400.00
60036 Background Check Expense	54.46	167.00	112.54	54.46	167.00	112.54	2,004.00
60040 Legal Expense	300.00	2,500.00	2,200.00	300.00	2,500.00	2,200.00	30,000.00
60045 Acct/Tax Prep	0.00	0.00	0.00	0.00	0.00	0.00	5,508.00
60055 Board Meeting Expenses	375.00	33.00	(342.00)	375.00	33.00	(342.00)	396.00
60065 Taxes/Licenses/Dues	17,194.00	0.00	(17,194.00)	17,194.00	0.00	(17,194.00)	72.00
TOTAL Administrative	30,585.98	17,071.00	(13,514.98)	30,585.98	17,071.00	(13,514.98)	210,432.00
<u>Building Maintenance</u>							
61000 Building Maintenance (OMR)	0.00	83.00	83.00	0.00	83.00	83.00	996.00
61005 Maintenance Building	76.05	0.00	(76.05)	76.05	0.00	(76.05)	0.00
61015 Entrada Entry Equip (POMR)	676.78	175.00	(501.78)	676.78	175.00	(501.78)	2,100.00
63050 Infrastructure (OMR)	4,340.66	4,167.00	(173.66)	4,340.66	4,167.00	(173.66)	50,004.00

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Income & Expense Statement

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	This Month: Operating			YTD: Operating			Annual
	Actual	Budget	\$ Var	Actual	Budget	\$ Var	
TOTAL Building Maintenance	5,093.49	4,425.00	(668.49)	5,093.49	4,425.00	(668.49)	53,100.00
<u>Grounds</u>							
60085 Greater Imperial Board Allocation	15,219.11	15,825.00	605.89	15,219.11	15,825.00	605.89	189,900.00
62070 Irrigation (OMR)	320.34	1,333.00	1,012.66	320.34	1,333.00	1,012.66	15,996.00
62075 Lawns	3,785.00	4,420.00	635.00	3,785.00	4,420.00	635.00	53,040.00
62080 Lakes	950.00	950.00	0.00	950.00	950.00	0.00	11,400.00
62085 Trees	0.00	1,000.00	1,000.00	0.00	1,000.00	1,000.00	12,000.00
TOTAL Grounds	20,274.45	23,528.00	3,253.55	20,274.45	23,528.00	3,253.55	282,336.00
<u>Insurance</u>							
60080 Total Insurance	5,376.96	6,251.00	874.04	5,376.96	6,251.00	874.04	75,012.00
TOTAL Insurance	5,376.96	6,251.00	874.04	5,376.96	6,251.00	874.04	75,012.00
<u>Maintenance and Repairs</u>							
60090 Vehicles (POMR)	0.00	125.00	125.00	0.00	125.00	125.00	1,500.00
61010 Entrada Entry Gatehouse (OMR)	0.00	583.00	583.00	0.00	583.00	583.00	6,996.00
62095 Maintenance Supplies	0.00	292.00	292.00	0.00	292.00	292.00	3,504.00
TOTAL Maintenance and Re	0.00	1,000.00	1,000.00	0.00	1,000.00	1,000.00	12,000.00
<u>Public Utilities</u>							
60070 Trash Collection	160.23	158.00	(2.23)	160.23	158.00	(2.23)	1,896.00
60075 Cable/Internet	70,942.91	47,325.00	(23,617.91)	70,942.91	47,325.00	(23,617.91)	567,900.00
TOTAL Public Utilities	71,103.14	47,483.00	(23,620.14)	71,103.14	47,483.00	(23,620.14)	569,796.00
<u>Repairs and Maintenance</u>							
60095 Non-Vehicle Equipment	0.00	125.00	125.00	0.00	125.00	125.00	1,500.00
TOTAL Repairs and Mainte	0.00	125.00	125.00	0.00	125.00	125.00	1,500.00
TOTAL Expense	132,434.02	99,883.00	(32,551.02)	132,434.02	99,883.00	(32,551.02)	1,204,176.00
Excess Revenue / Expense	(33,893.89)	465.00	(34,358.89)	(33,893.89)	465.00	(34,358.89)	(0.14)

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	This Month: Reserve			YTD: Reserve			Annual
	Actual	Budget	\$ Var	Actual	Budget	\$ Var	
Income							
Other Income							
40300 Interest Income	2,597.22	0.00	2,597.22	2,597.22	0.00	2,597.22	0.00
TOTAL Other Income	2,597.22	0.00	2,597.22	2,597.22	0.00	2,597.22	0.00
TOTAL Income	2,597.22	0.00	2,597.22	2,597.22	0.00	2,597.22	0.00
Excess Revenue / Expense	2,597.22	0.00	2,597.22	2,597.22	0.00	2,597.22	0.00