Imperial Golf Estates HOA
Balance Sheet
Period 02/28/2026

	February 2026	Operating	Reserve	Total
	Assets			
	Current Assets			
10000	AAB Op 2713	36,629.66		36,629.66
10005	AAB OP ACH 0759	31,153.57		31,153.57
10102	AAB Security Deposit 5329	10,000.00		10,000.00
10006	AAB 1257-Marsilea		48,092.69	48,092.69
10009	AAB CDARS 4759 Exp 6/4/2026 3.53687%		107,246.70	107,246.70
10012	AAB CDARS 7265 Exp 7/9/2026 3.8516%		255,812.35	255,812.35
10014	AAB CDARS 2841 Exp 4/23/2026 3.53687%		101,257.81	101,257.81
10015	AAB CDARS 4279 Exp 1/7/2027 3.34364%		256,031.70	256,031.70
10100	AAB Reserve 4499		50,009.59	50,009.59
10101	AAB Res ICS 499		568,592.58	568,592.58
10103	VNB Reserve 7894		240,132.86	240,132.86
10104	VNB Reserve ICS 894		20,935.63	20,935.63
	Total Current Assets	77,783.23	1,648,111.91	1,725,895.14
	Accounts Receivable			
11000	Accounts Receivable	54,442.35		54,442.35
11010	AR - Marsilea/Entrada	2,458.31		2,458.31
11050	Allowance for Bad Debt	(13,611.00)		(13,611.00)
	Total Accounts Receivable	43,289.66		43,289.66
	Current Assets			
12000	Utility Deposits	3,230.00		3,230.00
12100	Prepaid Insurance	41,505.41		41,505.41
12110	Prepaid Expense	1,670.63		1,670.63
	Total Current Assets	46,406.04		46,406.04
	TOTAL ASSETS	**167,478.93**	**1,648,111.91**	**1,815,590.84**
	Liabilities & Equity			
	Current Liabilities			
20000	Accounts Payable	1,910.63		1,910.63
20100	Accrued Expense	3,730.00		3,730.00
20110	ARC - Security Deposits	10,000.00		10,000.00
20111	Build Deposit	2,500.00		2,500.00
20120	Prepaid Assessments	111,417.03		111,417.03
20125	Deferred Income	95,656.47		95,656.47
	Total Current Liabilities	225,214.13		225,214.13
	Liability			
30010	Dfrd Reserve - Pooled Reserve		1,618,278.61	1,618,278.61
	Total Liability		1,618,278.61	1,618,278.61
	Equity			
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)	(51,746.58)	4,947.48	(46,799.10)
	Total Equity	(57,735.20)	29,833.30	(27,901.90)

Imperial Golf Estates HOA
Balance Sheet
Period 02/28/2026

February 2026	Operating	Reserve	Total
Liabilities & Equity			
TOTAL LIABILITIES & EQUITY	**167,478.93**	**1,648,111.91**	**1,815,590.84**

Imperial Golf Estates HOA
Income & Expense Statement
Posted 2/1/2026 To 2/28/2026 11:59:00 PM

	This Month: Operating			YTD: Operating			
	Actual	Budget	$ Var	Actual	Budget	$ Var	Annual
Income							
Administrative							
40200 Owner Late Fees/Interest	234.11	500.00	(265.89)	989.53	1,000.00	(10.47)	6,000.00
TOTAL Administrative	234.11	500.00	(265.89)	989.53	1,000.00	(10.47)	6,000.00
Income							
40100 Operating Assessment	95,656.47	95,653.00	3.47	191,312.94	191,306.00	6.94	1,147,833.86
40110 Operating Assessment - less Cable	0.00	153.00	(153.00)	0.00	306.00	(306.00)	1,838.00
40120 Reserve Assessment	0.00	0.00	0.00	72,940.59	72,940.59	0.00	291,762.36
TOTAL Income	95,656.47	95,806.00	(149.53)	264,253.53	264,552.59	(299.06)	1,441,434.22
Other Income							
40205 Violation Income	0.00	125.00	(125.00)	0.00	250.00	(250.00)	1,500.00
40210 Legal Fees Charged to Owners	0.00	667.00	(667.00)	0.00	1,334.00	(1,334.00)	8,004.00
40215 Gate Access Income	520.00	250.00	270.00	1,110.00	500.00	610.00	3,000.00
40218 Marsilea/Entrada HOA Shared Inco	0.00	0.00	0.00	0.00	461.00	(461.00)	1,844.00
40220 Miscellaneous Income	35.00	0.00	35.00	70.00	0.00	70.00	0.00
40230 Application Fees Income	1,700.00	500.00	1,200.00	1,700.00	1,000.00	700.00	6,000.00
40235 Sales/Overage/Transfer Fee	0.00	2,500.00	(2,500.00)	1,500.00	5,000.00	(3,500.00)	30,000.00
40300 Interest Income	1.90	0.00	1.90	5.14	0.00	5.14	0.00
42000 Reserve Transfer	0.00	0.00	0.00	(72,940.59)	(72,940.59)	0.00	(291,762.36)
44000 Marislea/Entrada Transfer	0.00	0.00	0.00	0.00	(461.00)	461.00	(1,844.00)
TOTAL Other Income	2,256.90	4,042.00	(1,785.10)	(68,555.45)	(64,856.59)	(3,698.86)	(243,258.36)
TOTAL Income	98,147.48	100,348.00	(2,200.52)	196,687.61	200,696.00	(4,008.39)	1,204,175.86
Expense							
Administrative							
60010 Management/Accounting Fees	4,867.00	4,867.00	0.00	9,734.00	9,734.00	0.00	58,404.00
60015 Payroll	6,645.32	8,013.00	1,367.68	13,466.67	16,026.00	2,559.33	96,156.00
60020 Office Expense	850.00	1,000.00	150.00	1,700.00	2,000.00	300.00	12,000.00
60025 Website Expenses	124.13	124.00	(0.13)	248.30	248.00	(0.30)	1,488.00
60031 Bad Debt Expense	0.00	167.00	167.00	0.00	334.00	334.00	2,004.00
60035 Application Fees Expense	0.00	200.00	200.00	0.00	400.00	400.00	2,400.00
60036 Background Check Expense	0.00	167.00	167.00	54.46	334.00	279.54	2,004.00
60040 Legal Expense	1,161.64	2,500.00	1,338.36	1,461.64	5,000.00	3,538.36	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	22.50	33.00	10.50	397.50	66.00	(331.50)	396.00
60065 Taxes/Licenses/Dues	0.00	0.00	0.00	17,194.00	0.00	(17,194.00)	72.00
TOTAL Administrative	13,670.59	17,071.00	3,400.41	44,256.57	34,142.00	(10,114.57)	210,432.00
Building Maintenance							
61000 Building Maintenance (OMR)	0.00	83.00	83.00	0.00	166.00	166.00	996.00
61005 Maintenance Building	82.82	0.00	(82.82)	158.87	0.00	(158.87)	0.00
61015 Entrada Entry Equip (POMR)	578.00	175.00	(403.00)	1,254.78	350.00	(904.78)	2,100.00
63050 Infrastructure (OMR)	4,034.25	4,167.00	132.75	8,374.91	8,334.00	(40.91)	50,004.00

Imperial Golf Estates HOA
Income & Expense Statement
Posted 2/1/2026 To 2/28/2026 11:59:00 PM

	This Month: Operating Actual	Budget	$ Var	YTD: Operating Actual	Budget	$ Var	Annual
TOTAL Building Maintenanc	4,695.07	4,425.00	(270.07)	9,788.56	8,850.00	(938.56)	53,100.00
Grounds							
60085 Greater Imperial Board Allocation	15,219.11	15,825.00	605.89	30,438.22	31,650.00	1,211.78	189,900.00
62070 Irrigation (OMR)	317.05	1,333.00	1,015.95	637.39	2,666.00	2,028.61	15,996.00
62075 Lawns	3,970.00	4,420.00	450.00	7,755.00	8,840.00	1,085.00	53,040.00
62080 Lakes	950.00	950.00	0.00	1,900.00	1,900.00	0.00	11,400.00
62085 Trees	0.00	1,000.00	1,000.00	0.00	2,000.00	2,000.00	12,000.00
TOTAL Grounds	20,456.16	23,528.00	3,071.84	40,730.61	47,056.00	6,325.39	282,336.00
Insurance							
60080 Total Insurance	5,967.59	6,251.00	283.41	11,344.55	12,502.00	1,157.45	75,012.00
TOTAL Insurance	5,967.59	6,251.00	283.41	11,344.55	12,502.00	1,157.45	75,012.00
Maintenance and Repairs							
60090 Vehicles (POMR)	0.00	125.00	125.00	0.00	250.00	250.00	1,500.00
61010 Entrada Entry Gatehouse (OMR)	0.00	583.00	583.00	0.00	1,166.00	1,166.00	6,996.00
62095 Maintenance Supplies	0.00	292.00	292.00	0.00	584.00	584.00	3,504.00
TOTAL Maintenance and Re	0.00	1,000.00	1,000.00	0.00	2,000.00	2,000.00	12,000.00
Public Utilities							
60070 Trash Collection	160.23	158.00	(2.23)	320.46	316.00	(4.46)	1,896.00
60075 Cable/Internet	70,942.91	47,325.00	(23,617.91)	141,885.82	94,650.00	(47,235.82)	567,900.00
65020 Telephone/Communications	107.62	0.00	(107.62)	107.62	0.00	(107.62)	0.00
TOTAL Public Utilities	71,210.76	47,483.00	(23,727.76)	142,313.90	94,966.00	(47,347.90)	569,796.00
Repairs and Maintenance							
60095 Non-Vehicle Equipment	0.00	125.00	125.00	0.00	250.00	250.00	1,500.00
TOTAL Repairs and Mainter	0.00	125.00	125.00	0.00	250.00	250.00	1,500.00
TOTAL Expense	116,000.17	99,883.00	(16,117.17)	248,434.19	199,766.00	(48,668.19)	1,204,176.00
Excess Revenue / Expense	(17,852.69)	465.00	(18,317.69)	(51,746.58)	930.00	(52,676.58)	(0.14)

Imperial Golf Estates HOA
Income & Expense Statement
Posted 2/1/2026 To 2/28/2026 11:59:00 PM

	This Month: Reserve			YTD: Reserve			
	Actual	Budget	$ Var	Actual	Budget	$ Var	Annual
Income							
Other Income							
40300 Interest Income	2,350.26	0.00	2,350.26	4,947.48	0.00	4,947.48	0.00
TOTAL Other Income	2,350.26	0.00	2,350.26	4,947.48	0.00	4,947.48	0.00
TOTAL Income	2,350.26	0.00	2,350.26	4,947.48	0.00	4,947.48	0.00
Excess Revenue / Expense	2,350.26	0.00	2,350.26	4,947.48	0.00	4,947.48	0.00