

Imperial Golf Estates HOA
Balance Sheet
Period 04/30/2026

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	April 2026	Operating	Reserve	Total
Assets				
<i>Current Assets</i>				
10000	AAB Op 2713	186,750.61		186,750.61
10005	AAB OP ACH 0759	39,586.61		39,586.61
10007	AAB OP New ICS 713	38,891.28		38,891.28
10102	AAB Security Deposit 5329	10,000.00		10,000.00
10006	AAB 1257-Marsilea		48,094.70	48,094.70
10009	AAB CDARS 4759 Exp 6/4/2026 3.53687%		107,882.48	107,882.48
10012	AAB CDARS 7265 Exp 7/9/2026 3.8516%		257,349.62	257,349.62
10015	AAB CDARS 4279 Exp 1/7/2027 3.34364%		257,466.34	257,466.34
10016	WAB CDARS 2913 10/23/2026 3.31%		101,852.90	101,852.90
10100	AAB Reserve 4499		48,562.77	48,562.77
10101	AAB Res ICS 499		491,978.40	491,978.40
10103	VNB Reserve 7894		240,138.12	240,138.12
10104	VNB Reserve ICS 894		21,211.54	21,211.54
	<i>Total Current Assets</i>	275,228.50	1,574,536.87	1,849,765.37
<i>Accounts Receivable</i>				
11000	Accounts Receivable	59,508.42		59,508.42
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>	48,355.73		48,355.73
<i>Current Assets</i>				
12000	Utility Deposits	3,230.00		3,230.00
12100	Prepaid Insurance	28,504.60		28,504.60
12110	Prepaid Expense	1,349.22		1,349.22
12140	Due To/From Operating/Reserve	(150,000.00)	150,000.00	
	<i>Total Current Assets</i>	(116,916.18)	150,000.00	33,083.82
	TOTAL ASSETS	206,668.05	1,724,536.87	1,931,204.92
Liabilities & Equity				
<i>Current Liabilities</i>				
20000	Accounts Payable	5,009.50		5,009.50
20110	ARC - Security Deposits	10,000.00		10,000.00
20111	Build Deposit	2,500.00		2,500.00
20120	Prepaid Assessments	102,183.55		102,183.55
20125	Deferred Income	191,312.94		191,312.94
	<i>Total Current Liabilities</i>	311,005.99		311,005.99
<i>Liability</i>				
30010	Dfrd Reserve - Pooled Reserve		1,691,219.20	1,691,219.20
	<i>Total Liability</i>		1,691,219.20	1,691,219.20
<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)	(98,349.32)	8,431.85	(89,917.47)
	<i>Total Equity</i>	(104,337.94)	33,317.67	(71,020.27)

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April 2026	Operating	Reserve	Total
<i>Liabilities & Equity</i>			
TOTAL LIABILITIES & EQUITY	206,668.05	1,724,536.87	1,931,204.92

Imperial Golf Estates HOA

Income & Expense Statement

Posted 4/1/2026 To 4/30/2026 11:59:00 PM

	This Month: Operating			YTD: Operating			
	Actual	Budget	\$ Var	Actual	Budget	\$ Var	Annual
Income							
<u>Assessment Revenue</u>							
40100 Operating Assessments w/ Cable	95,656.47	95,653.00	3.47	382,625.88	382,612.00	13.88	1,147,833.86
40110 Operating Assessments Minus Cab	0.00	153.00	(153.00)	0.00	612.00	(612.00)	1,838.00
40120 Reserve Assessments	72,940.59	72,940.59	0.00	145,881.18	145,881.18	0.00	291,762.36
40218 Marsilea Reserve Assessments	0.00	461.00	(461.00)	0.00	922.00	(922.00)	1,844.00
TOTAL Assessment Revenue	168,597.06	169,207.59	(610.53)	528,507.06	530,027.18	(1,520.12)	1,443,278.22
<u>Other Income</u>							
40200 Owner Late Charges/Interest	1,690.75	500.00	1,190.75	2,981.23	2,000.00	981.23	6,000.00
40205 Violations Income	0.00	125.00	(125.00)	0.00	500.00	(500.00)	1,500.00
40210 Legal Fees Charged to Owners	509.59	667.00	(157.41)	509.59	2,668.00	(2,158.41)	8,004.00
40215 Gate Access Income	380.00	250.00	130.00	1,930.00	1,000.00	930.00	3,000.00
40220 Miscellaneous Income	0.00	0.00	0.00	70.00	0.00	70.00	0.00
40230 Application Fees Income	1,200.00	500.00	700.00	3,200.00	2,000.00	1,200.00	6,000.00
40235 Sales/Overage/Transfer Fee Income	3,000.00	2,500.00	500.00	10,500.00	10,000.00	500.00	30,000.00
40300 Interest Income	4.96	0.00	4.96	12.57	0.00	12.57	0.00
42000 Reserve Transfer	(72,940.59)	(72,940.59)	0.00	(145,881.18)	(145,881.18)	0.00	(291,762.36)
44000 Marislea/Entrada Transfer	0.00	(461.00)	461.00	0.00	(922.00)	922.00	(1,844.00)
TOTAL Other Income	(66,155.29)	(68,859.59)	2,704.30	(126,677.79)	(128,635.18)	1,957.39	(239,102.36)
TOTAL Income	102,441.77	100,348.00	2,093.77	401,829.27	401,392.00	437.27	1,204,175.86
Expense							
<u>Administrative</u>							
60015 Payroll	6,602.35	8,013.00	1,410.65	28,372.59	32,052.00	3,679.41	96,156.00
60020 Office Expense	850.00	1,000.00	150.00	3,400.00	4,000.00	600.00	12,000.00
60025 Website Expenses	124.17	124.00	(0.17)	496.64	496.00	(0.64)	1,488.00
60031 Bad Debt	0.00	167.00	167.00	0.00	668.00	668.00	2,004.00
60035 Application Fees	0.00	200.00	200.00	0.00	800.00	800.00	2,400.00
60055 Board Meeting Expenses	0.00	33.00	33.00	397.50	132.00	(265.50)	396.00
60065 Authorities - Taxes, Licenses & Fee	0.00	72.00	72.00	17,269.00	72.00	(17,197.00)	72.00
TOTAL Administrative	7,576.52	9,609.00	2,032.48	49,935.73	38,220.00	(11,715.73)	114,516.00
<u>Building Maintenance</u>							
61000 Building Maintenance (OMR)	0.00	83.00	83.00	0.00	332.00	332.00	996.00
61005 Maintenance Building (OMR)	206.60	0.00	(206.60)	752.56	0.00	(752.56)	0.00
61015 Entrada Entry Gatehouse (OMR)	671.41	175.00	(496.41)	2,716.75	700.00	(2,016.75)	2,100.00
63050 Infrastructure (OMR)	10,395.39	4,167.00	(6,228.39)	25,822.33	16,668.00	(9,154.33)	50,004.00
TOTAL Building Maintenance	11,273.40	4,425.00	(6,848.40)	29,291.64	17,700.00	(11,591.64)	53,100.00
<u>Common Area</u>							
62070 Irrigation (OMR)	864.25	1,333.00	468.75	1,794.72	5,332.00	3,537.28	15,996.00
62075 Lawns	4,367.00	4,420.00	53.00	16,092.00	17,680.00	1,588.00	53,040.00
62080 Lakes	950.00	950.00	0.00	4,425.00	3,800.00	(625.00)	11,400.00
62085 Trees	4,220.00	1,000.00	(3,220.00)	4,220.00	4,000.00	(220.00)	12,000.00

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	This Month: Operating			YTD: Operating			Annual
	Actual	Budget	\$ Var	Actual	Budget	\$ Var	
TOTAL Common Area	10,401.25	7,703.00	(2,698.25)	26,531.72	30,812.00	4,280.28	92,436.00
<u>Maintenance and Repairs</u>							
60090 Vehicles (POMR)	0.00	125.00	125.00	90.28	500.00	409.72	1,500.00
60095 Non-Vehicle Equipment	0.00	125.00	125.00	302.99	500.00	197.01	1,500.00
61010 Entrada Entry Gatehouse (OMR)	0.00	583.00	583.00	837.28	2,332.00	1,494.72	6,996.00
TOTAL Maintenance and Re	0.00	833.00	833.00	1,230.55	3,332.00	2,101.45	9,996.00
<u>Other Expense</u>							
65020 Telephone	107.56	0.00	(107.56)	322.73	0.00	(322.73)	0.00
TOTAL Other Expense	107.56	0.00	(107.56)	322.73	0.00	(322.73)	0.00
<u>Other Income</u>							
62095 Maintenance Supplies	0.00	292.00	292.00	1,257.39	1,168.00	(89.39)	3,504.00
TOTAL Other Income	0.00	292.00	292.00	1,257.39	1,168.00	(89.39)	3,504.00
<u>Professional Fees</u>							
60010 Management/Accounting Fees	4,867.00	4,867.00	0.00	19,468.00	19,468.00	0.00	58,404.00
60036 Background Checks	54.46	167.00	112.54	435.68	668.00	232.32	2,004.00
60040 Legal	354.15	2,500.00	2,145.85	2,070.79	10,000.00	7,929.21	30,000.00
60045 Audit & Tax Return Preparation	0.00	5,508.00	5,508.00	0.00	5,508.00	5,508.00	5,508.00
60080 Insurance Coverages	6,393.84	6,251.00	(142.84)	24,345.36	25,004.00	658.64	75,012.00
TOTAL Professional Fees	11,669.45	19,293.00	7,623.55	46,319.83	60,648.00	14,328.17	170,928.00
<u>Resident Relations</u>							
60070 Trash Collection	160.23	158.00	(2.23)	640.92	632.00	(8.92)	1,896.00
60075 Cable/Internet	70,942.91	47,325.00	(23,617.91)	283,771.64	189,300.00	(94,471.64)	567,900.00
60085 Greater Imperial Board Allocation	15,219.11	15,825.00	605.89	60,876.44	63,300.00	2,423.56	189,900.00
TOTAL Resident Relations	86,322.25	63,308.00	(23,014.25)	345,289.00	253,232.00	(92,057.00)	759,696.00
TOTAL Expense	127,350.43	105,463.00	(21,887.43)	500,178.59	405,112.00	(95,066.59)	1,204,176.00
Excess Revenue / Expense	(24,908.66)	(5,115.00)	(19,793.66)	(98,349.32)	(3,720.00)	(94,629.32)	(0.14)

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	This Month: Reserve			YTD: Reserve			
	Actual	Budget	\$ Var	Actual	Budget	\$ Var	Annual
Income							
Other Income							
40300 Interest Income	2,392.54	0.00	2,392.54	9,879.35	0.00	9,879.35	0.00
TOTAL Other Income	2,392.54	0.00	2,392.54	9,879.35	0.00	9,879.35	0.00
TOTAL Income	2,392.54	0.00	2,392.54	9,879.35	0.00	9,879.35	0.00
Expense							
Professional Fees							
60050 Engineering	1,447.50	0.00	(1,447.50)	1,447.50	0.00	(1,447.50)	0.00
TOTAL Professional Fees	1,447.50	0.00	(1,447.50)	1,447.50	0.00	(1,447.50)	0.00
TOTAL Expense	1,447.50	0.00	(1,447.50)	1,447.50	0.00	(1,447.50)	0.00
Excess Revenue / Expense	945.04	0.00	945.04	8,431.85	0.00	8,431.85	0.00