

Imperial Golf Estates HOA
Balance Sheet
Period 06/30/2026

Page 1 of 2

	June 2026	Operating	Reserve	Total
Assets				
<i>Current Assets</i>				
10000	AAB Op 2713	190,724.53		190,724.53
10005	AAB OP ACH 0759	24,607.35		24,607.35
10007	AAB OP New ICS 713	246,485.24		246,485.24
10102	AAB Security Deposit 5329	10,000.00		10,000.00
10006	AAB 1257-Marsilea		48,096.71	48,096.71
10012	AAB CDARS 7265 Exp 7/9/2026 3.8516%		258,896.12	258,896.12
10015	AAB CDARS 4279 Exp 1/7/2027 3.34364%		258,909.03	258,909.03
10016	WAB CDARS 2913 Exp 10/23/2026 3.31%		102,417.01	102,417.01
10017	WAB CDARS 6892 Exp 12/3/2026 3.30495%		108,503.41	108,503.41
10100	AAB Reserve 4499		50,010.27	50,010.27
10101	AAB Res ICS 499		489,472.92	489,472.92
10103	VNB Reserve 7894		240,138.12	240,138.12
10104	VNB Reserve ICS 894		21,492.72	21,492.72
	<i>Total Current Assets</i>	471,817.12	1,577,936.31	2,049,753.43
<i>Accounts Receivable</i>				
11000	Accounts Receivable	33,265.76		33,265.76
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>	22,113.07		22,113.07
<i>Current Assets</i>				
12000	Utility Deposits	3,230.00		3,230.00
12100	Prepaid Insurance	15,503.79		15,503.79
12110	Prepaid Expense	1,100.85		1,100.85
12140	Due To/From Operating/Reserve	(150,000.00)	150,000.00	
	<i>Total Current Assets</i>	(130,165.36)	150,000.00	19,834.64
	TOTAL ASSETS	363,764.83	1,727,936.31	2,091,701.14
Liabilities & Equity				
<i>Current Liabilities</i>				
20100	Accrued Expense	160.23		160.23
20110	ARC - Security Deposits	10,000.00		10,000.00
20111	Build Deposit	2,500.00		2,500.00
20120	Prepaid Assessments	245,975.23		245,975.23
	<i>Total Current Liabilities</i>	258,635.46		258,635.46
<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)	111,117.99	11,831.29	122,949.28
	<i>Total Equity</i>	105,129.37	36,717.11	141,846.48

Imperial Golf Estates HOA
Balance Sheet
Period 06/30/2026

Page 2 of 2

June 2026	Operating	Reserve	Total
<i>Liabilities & Equity</i>			
TOTAL LIABILITIES & EQUITY	363,764.83	1,727,936.31	2,091,701.14

Imperial Golf Estates HOA

Income & Expense Statement

Posted 6/1/2026 To 6/30/2026 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	573,938.82	573,918.00	20.82	1,147,833.86
40110 Operating Assessments Minus Cab	0.00	153.00	(153.00)	0.00	918.00	(918.00)	1,838.00
40120 Reserve Assessments	0.00	0.00	0.00	145,881.18	145,881.18	0.00	291,762.36
40218 Marsilea Reserve Assessments	0.00	0.00	0.00	0.00	922.00	(922.00)	1,844.00
TOTAL Assessment Revenue	95,656.47	95,806.00	(149.53)	719,820.00	721,639.18	(1,819.18)	1,443,278.22
<u>Other Income</u>							
40200 Owner Late Charges/Interest	186.19	500.00	(313.81)	3,341.19	3,000.00	341.19	6,000.00
40205 Violations Income	0.00	125.00	(125.00)	0.00	750.00	(750.00)	1,500.00
40210 Legal Fees Charged to Owners	509.59	667.00	(157.41)	1,019.18	4,002.00	(2,982.82)	8,004.00
40215 Gate Access Income	260.00	250.00	10.00	2,690.00	1,500.00	1,190.00	3,000.00
40220 Miscellaneous Income	300.00	0.00	300.00	370.00	0.00	370.00	0.00
40230 Application Fees Income	750.00	500.00	250.00	4,950.00	3,000.00	1,950.00	6,000.00
40235 Sales/Overage/Transfer Fee Income	6,000.00	2,500.00	3,500.00	18,000.00	15,000.00	3,000.00	30,000.00
40300 Interest Income	4.62	0.00	4.62	22.03	0.00	22.03	0.00
42000 Reserve Transfer	0.00	0.00	0.00	(145,881.18)	(145,881.18)	0.00	(291,762.36)
44000 Marislea/Entrada Transfer	0.00	0.00	0.00	0.00	(922.00)	922.00	(1,844.00)
TOTAL Other Income	8,010.40	4,542.00	3,468.40	(115,488.78)	(119,551.18)	4,062.40	(239,102.36)
TOTAL Income	103,666.87	100,348.00	3,318.87	604,331.22	602,088.00	2,243.22	1,204,175.86
Expense							
<u>Administrative</u>							
60015 Payroll	8,324.13	8,013.00	(311.13)	43,353.20	48,078.00	4,724.80	96,156.00
60020 Office Expense	850.00	1,000.00	150.00	5,100.00	6,000.00	900.00	12,000.00
60025 Website Expenses	124.17	124.00	(0.17)	744.98	744.00	(0.98)	1,488.00
60031 Bad Debt	0.00	167.00	167.00	0.00	1,002.00	1,002.00	2,004.00
60035 Application Fees	0.00	200.00	200.00	0.00	1,200.00	1,200.00	2,400.00
60055 Board Meeting Expenses	0.00	33.00	33.00	375.00	198.00	(177.00)	396.00
60065 Authorities - Taxes, Licenses & Fee	0.00	0.00	0.00	17,269.00	72.00	(17,197.00)	72.00
TOTAL Administrative	9,298.30	9,537.00	238.70	66,842.18	57,294.00	(9,548.18)	114,516.00
<u>Building Maintenance</u>							
61000 Building Maintenance (OMR)	0.00	83.00	83.00	0.00	498.00	498.00	996.00
61005 Maintenance Building (OMR)	310.99	0.00	(310.99)	1,146.82	0.00	(1,146.82)	0.00
61015 Entrada Entry Gatehouse (OMR)	1,401.77	175.00	(1,226.77)	4,305.83	1,050.00	(3,255.83)	2,100.00
63050 Infrastructure (OMR)	3,584.11	4,167.00	582.89	33,233.94	25,002.00	(8,231.94)	50,004.00
TOTAL Building Maintenance	5,296.87	4,425.00	(871.87)	38,686.59	26,550.00	(12,136.59)	53,100.00
<u>Common Area</u>							
62070 Irrigation (OMR)	1,078.17	1,333.00	254.83	4,145.95	7,998.00	3,852.05	15,996.00
62075 Lawns	5,214.00	4,420.00	(794.00)	25,276.00	26,520.00	1,244.00	53,040.00
62080 Lakes	950.00	950.00	0.00	6,325.00	5,700.00	(625.00)	11,400.00
62085 Trees	0.00	1,000.00	1,000.00	4,220.00	6,000.00	1,780.00	12,000.00

Imperial Golf Estates HOA

Income & Expense Statement

Posted 6/1/2026 To 6/30/2026 11:59:00 PM

	This Month: Operating			YTD: Operating			Annual
	Actual	Budget	\$ Var	Actual	Budget	\$ Var	
TOTAL Common Area	7,242.17	7,703.00	460.83	39,966.95	46,218.00	6,251.05	92,436.00
<u>Maintenance and Repairs</u>							
60090 Vehicles (POMR)	0.00	125.00	125.00	90.28	750.00	659.72	1,500.00
60095 Non-Vehicle Equipment	0.00	125.00	125.00	220.49	750.00	529.51	1,500.00
61010 Entrada Entry Gatehouse (OMR)	0.00	583.00	583.00	671.55	3,498.00	2,826.45	6,996.00
TOTAL Maintenance and Re	0.00	833.00	833.00	982.32	4,998.00	4,015.68	9,996.00
<u>Other Expense</u>							
65020 Telephone	107.53	0.00	(107.53)	537.82	0.00	(537.82)	0.00
TOTAL Other Expense	107.53	0.00	(107.53)	537.82	0.00	(537.82)	0.00
<u>Other Income</u>							
62095 Maintenance Supplies	0.00	292.00	292.00	3,549.36	1,752.00	(1,797.36)	3,504.00
TOTAL Other Income	0.00	292.00	292.00	3,549.36	1,752.00	(1,797.36)	3,504.00
<u>Professional Fees</u>							
60010 Management/Accounting Fees	4,867.00	4,867.00	0.00	29,202.00	29,202.00	0.00	58,404.00
60036 Background Checks	163.38	167.00	3.62	816.90	1,002.00	185.10	2,004.00
60040 Legal	(982.40)	2,500.00	3,482.40	1,088.39	15,000.00	13,911.61	30,000.00
60045 Audit & Tax Return Preparation	0.00	0.00	0.00	0.00	5,508.00	5,508.00	5,508.00
60050 Engineering	2,995.00	0.00	(2,995.00)	2,995.00	0.00	(2,995.00)	0.00
60080 Insurance Coverages	6,393.84	6,251.00	(142.84)	37,346.17	37,506.00	159.83	75,012.00
TOTAL Professional Fees	13,436.82	13,785.00	348.18	71,448.46	88,218.00	16,769.54	170,928.00
<u>Resident Relations</u>							
60070 Trash Collection	160.23	158.00	(2.23)	961.38	948.00	(13.38)	1,896.00
60075 Cable/Internet	49,935.83	47,325.00	(2,610.83)	178,925.76	283,950.00	105,024.24	567,900.00
60085 Greater Imperial Board Allocation	15,216.86	15,825.00	608.14	91,312.41	94,950.00	3,637.59	189,900.00
TOTAL Resident Relations	65,312.92	63,308.00	(2,004.92)	271,199.55	379,848.00	108,648.45	759,696.00
TOTAL Expense	100,694.61	99,883.00	(811.61)	493,213.23	604,878.00	111,664.77	1,204,176.00
Excess Revenue / Expense	2,972.26	465.00	2,507.26	111,117.99	(2,790.00)	113,907.99	(0.14)

Imperial Golf Estates HOA

Income & Expense Statement

Posted 6/1/2026 To 6/30/2026 11:59:00 PM

	This Month: Reserve			YTD: Reserve			
	Actual	Budget	\$ Var	Actual	Budget	\$ Var	Annual
Income							
<u>Other Income</u>							
40300 Interest Income	2,377.02	0.00	2,377.02	14,726.29	0.00	14,726.29	0.00
TOTAL Other Income	2,377.02	0.00	2,377.02	14,726.29	0.00	14,726.29	0.00
TOTAL Income	2,377.02	0.00	2,377.02	14,726.29	0.00	14,726.29	0.00
Expense							
<u>Professional Fees</u>							
60050 Engineering	0.00	0.00	0.00	2,895.00	0.00	(2,895.00)	0.00
TOTAL Professional Fees	0.00	0.00	0.00	2,895.00	0.00	(2,895.00)	0.00
TOTAL Expense	0.00	0.00	0.00	2,895.00	0.00	(2,895.00)	0.00
Excess Revenue / Expense	2,377.02	0.00	2,377.02	11,831.29	0.00	11,831.29	0.00