Imperial Golf Estates HOA
Balance Sheet
Period 07/31/2026

	July 2026	Operating	Reserve	Total
	Assets			
	Current Assets			
10000	AAB Op 2713	177,551.80		177,551.80
10005	AAB OP ACH 0759	41,351.75		41,351.75
10007	AAB OP New ICS 713	247,008.13		247,008.13
10102	AAB Security Deposit 5329	10,000.00		10,000.00
10006	AAB 1257-Marsilea		48,097.73	48,097.73
10015	AAB CDARS 4279 Exp 1/7/2027 3.34364%		259,645.30	259,645.30
10016	WAB CDARS 2913 Exp 10/23/2026 3.31%		102,704.88	102,704.88
10017	WAB CDARS 6892 Exp 12/3/2026 3.30495%		108,808.39	108,808.39
10018	WAB CDARS 1199 Exp 1/7/2027 3.358516%		259,685.61	259,685.61
10100	AAB Reserve 4499		50,010.62	50,010.62
10101	AAB Res ICS 499		562,706.41	562,706.41
10103	VNB Reserve 7894		240,142.73	240,142.73
10104	VNB Reserve ICS 894		21,631.00	21,631.00
	Total Current Assets	475,911.68	1,653,432.67	2,129,344.35
	Accounts Receivable			
11000	Accounts Receivable	61,992.07		61,992.07
11010	AR - Marsilea/Entrada	2,458.31		2,458.31
11050	Allowance for Bad Debt	(13,611.00)		(13,611.00)
	Total Accounts Receivable	50,839.38		50,839.38
	Current Assets			
12000	Utility Deposits	3,230.00		3,230.00
12100	Prepaid Insurance	8,896.82		8,896.82
12110	Prepaid Expense	976.68		976.68
12140	Due To/From Operating/Reserve	(150,000.00)	150,000.00	
	Total Current Assets	(136,896.50)	150,000.00	13,103.50
	TOTAL ASSETS	**389,854.56**	**1,803,432.67**	**2,193,287.23**
	Liabilities & Equity			
	Current Liabilities			
20000	Accounts Payable	9,634.49		9,634.49
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	88,903.73		88,903.73
20125	Deferred Income	191,312.94		191,312.94
	Total Current Liabilities	302,511.39		302,511.39
	Liability			
30010	Dfrd Reserve - Pooled Reserve		1,764,159.79	1,764,159.79
	Total Liability		1,764,159.79	1,764,159.79
	Equity			
31000	Fund Balance	186,827.38	24,885.82	211,713.20
31100	Prior Year Surplus Allocated	(192,816.00)		(192,816.00)
399	Suspense	4,112.00		4,112.00

Imperial Golf Estates HOA
Balance Sheet
Period 07/31/2026

July 2026	Operating	Reserve	Total
Liabilities & Equity			
Equity			
Current Year Net Income/(Loss)	89,219.79	14,387.06	103,606.85
Total Equity	87,343.17	39,272.88	126,616.05
TOTAL LIABILITIES & EQUITY	**389,854.56**	**1,803,432.67**	**2,193,287.23**

Imperial Golf Estates HOA
Income & Expense Statement
Posted 7/1/2026 To 7/31/2026 11:59:00 PM

	This Month: Operating			YTD: Operating			
	Actual	Budget	$ Var	Actual	Budget	$ Var	Annual
Income							
Assessment Revenue							
40100 Operating Assessments w/ Cable	95,636.47	95,653.00	(16.53)	669,575.29	669,571.00	4.29	1,147,833.86
40110 Operating Assessments Minus Cab	0.00	153.00	(153.00)	0.00	1,071.00	(1,071.00)	1,838.00
40120 Reserve Assessments	72,940.59	72,940.59	0.00	218,821.77	218,821.77	0.00	291,762.36
40218 Marsilea Reserve Assessments	0.00	461.00	(461.00)	0.00	1,383.00	(1,383.00)	1,844.00
TOTAL Assessment Revenu	168,577.06	169,207.59	(630.53)	888,397.06	890,846.77	(2,449.71)	1,443,278.22
Other Income							
40200 Owner Late Charges/Interest	1,840.50	500.00	1,340.50	5,181.69	3,500.00	1,681.69	6,000.00
40205 Violations Income	0.00	125.00	(125.00)	0.00	875.00	(875.00)	1,500.00
40210 Legal Fees Charged to Owners	130.00	667.00	(537.00)	1,149.18	4,669.00	(3,519.82)	8,004.00
40215 Gate Access Income	100.00	250.00	(150.00)	2,790.00	1,750.00	1,040.00	3,000.00
40220 Miscellaneous Income	35.00	0.00	35.00	405.00	0.00	405.00	0.00
40230 Application Fees Income	1,675.00	500.00	1,175.00	6,625.00	3,500.00	3,125.00	6,000.00
40235 Sales/Overage/Transfer Fee Incom	1,500.00	2,500.00	(1,000.00)	19,500.00	17,500.00	2,000.00	30,000.00
40300 Interest Income	5.17	0.00	5.17	27.20	0.00	27.20	0.00
42000 Reserve Transfer	(72,940.59)	(72,940.59)	0.00	(218,821.77)	(218,821.77)	0.00	(291,762.36)
44000 Marislea/Entrada Transfer	0.00	(461.00)	461.00	0.00	(1,383.00)	1,383.00	(1,844.00)
TOTAL Other Income	(67,654.92)	(68,859.59)	1,204.67	(183,143.70)	(188,410.77)	5,267.07	(239,102.36)
TOTAL Income	100,922.14	100,348.00	574.14	705,253.36	702,436.00	2,817.36	1,204,175.86
Expense							
Administrative							
60015 Payroll	6,594.05	8,013.00	1,418.95	49,947.25	56,091.00	6,143.75	96,156.00
60020 Office Expense	860.00	1,000.00	140.00	5,960.00	7,000.00	1,040.00	12,000.00
60025 Website Expenses	124.17	124.00	(0.17)	869.15	868.00	(1.15)	1,488.00
60031 Bad Debt	0.00	167.00	167.00	0.00	1,169.00	1,169.00	2,004.00
60035 Application Fees	0.00	200.00	200.00	0.00	1,400.00	1,400.00	2,400.00
60055 Board Meeting Expenses	0.00	33.00	33.00	375.00	231.00	(144.00)	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	7,578.22	9,537.00	1,958.78	74,420.40	66,831.00	(7,589.40)	114,516.00
Building Maintenance							
61000 Building Maintenance (OMR)	0.00	83.00	83.00	0.00	581.00	581.00	996.00
61005 Maintenance Building (OMR)	115.06	0.00	(115.06)	1,261.88	0.00	(1,261.88)	0.00
61015 Entrada Entry Gatehouse (OMR)	513.08	175.00	(338.08)	4,818.91	1,225.00	(3,593.91)	2,100.00
63050 Infrastructure (OMR)	7,723.85	4,167.00	(3,556.85)	40,957.79	29,169.00	(11,788.79)	50,004.00
TOTAL Building Maintenanc	8,351.99	4,425.00	(3,926.99)	47,038.58	30,975.00	(16,063.58)	53,100.00
Common Area							
62070 Irrigation (OMR)	341.37	1,333.00	991.63	4,487.32	9,331.00	4,843.68	15,996.00
62075 Lawns	4,367.00	4,420.00	53.00	29,643.00	30,940.00	1,297.00	53,040.00
62080 Lakes	1,347.34	950.00	(397.34)	7,672.34	6,650.00	(1,022.34)	11,400.00
62085 Trees	0.00	1,000.00	1,000.00	4,220.00	7,000.00	2,780.00	12,000.00

Imperial Golf Estates HOA
Income & Expense Statement
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	This Month: Operating			YTD: Operating			
	Actual	Budget	$ Var	Actual	Budget	$ Var	Annual
TOTAL Common Area	6,055.71	7,703.00	1,647.29	46,022.66	53,921.00	7,898.34	92,436.00
Maintenance and Repairs							
60090 Vehicles (POMR)	569.24	125.00	(444.24)	659.52	875.00	215.48	1,500.00
60095 Non-Vehicle Equipment	0.00	125.00	125.00	220.49	875.00	654.51	1,500.00
61010 Entrada Entry Gatehouse (OMR)	929.21	583.00	(346.21)	1,600.76	4,081.00	2,480.24	6,996.00
TOTAL Maintenance and Re	1,498.45	833.00	(665.45)	2,480.77	5,831.00	3,350.23	9,996.00
Other Expense							
65020 Telephone	107.56	0.00	(107.56)	645.38	0.00	(645.38)	0.00
TOTAL Other Expense	107.56	0.00	(107.56)	645.38	0.00	(645.38)	0.00
Other Income							
62095 Maintenance Supplies	611.61	292.00	(319.61)	4,160.97	2,044.00	(2,116.97)	3,504.00
TOTAL Other Income	611.61	292.00	(319.61)	4,160.97	2,044.00	(2,116.97)	3,504.00
Professional Fees							
60010 Management/Accounting Fees	4,867.00	4,867.00	0.00	34,069.00	34,069.00	0.00	58,404.00
60036 Background Checks	163.38	167.00	3.62	980.28	1,169.00	188.72	2,004.00
60040 Legal	9,032.61	2,500.00	(6,532.61)	10,121.00	17,500.00	7,379.00	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	12,400.00	0.00	(12,400.00)	15,395.00	0.00	(15,395.00)	0.00
60080 Insurance Coverages	6,606.97	6,251.00	(355.97)	43,953.14	43,757.00	(196.14)	75,012.00
TOTAL Professional Fees	33,069.96	13,785.00	(19,284.96)	104,518.42	102,003.00	(2,515.42)	170,928.00
Resident Relations							
60070 Trash Collection	160.23	158.00	(2.23)	1,121.61	1,106.00	(15.61)	1,896.00
60075 Cable/Internet	49,935.83	47,325.00	(2,610.83)	228,861.59	331,275.00	102,413.41	567,900.00
60085 Greater Imperial Board Allocation	15,450.78	15,825.00	374.22	106,763.19	110,775.00	4,011.81	189,900.00
TOTAL Resident Relations	65,546.84	63,308.00	(2,238.84)	336,746.39	443,156.00	106,409.61	759,696.00
TOTAL Expense	122,820.34	99,883.00	(22,937.34)	616,033.57	704,761.00	88,727.43	1,204,176.00
Excess Revenue / Expense	(21,898.20)	465.00	(22,363.20)	89,219.79	(2,325.00)	91,544.79	(0.14)

Imperial Golf Estates HOA
Income & Expense Statement
Posted 7/1/2026 To 7/31/2026 11:59:00 PM

	This Month: Reserve			YTD: Reserve			
	Actual	Budget	$ Var	Actual	Budget	$ Var	Annual
Income							
Other Income							
40300 Interest Income	2,555.77	0.00	2,555.77	17,282.06	0.00	17,282.06	0.00
TOTAL Other Income	2,555.77	0.00	2,555.77	17,282.06	0.00	17,282.06	0.00
TOTAL Income	2,555.77	0.00	2,555.77	17,282.06	0.00	17,282.06	0.00
Expense							
Professional Fees							
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	2,555.77	0.00	2,555.77	14,387.06	0.00	14,387.06	0.00