

# Financial Report Package 09/01/2020 to 09/30/2020

### **Prepared for**

Imperial Golf Estates Homeowners Association, Inc.

Sandcastle Management, LLC



#### **Balance Sheet - Operating**

 $\label{thm:eq:loss} \mbox{Imperial Golf Estates Homeowners Association, Inc.}$ 

End Date: 09/30/2020

Date: Time:

10/12/2020 2:16 pm

Assets			
CASH 10-1005-00	Operating Associate Contens tate	¢214 602 70	
10-1005-00	Operating Account - CenterState CenterState Operating - Marsiles/Entrada	\$214,603.79 1,882.53	
Total CASH: RESERVES			\$216,486.32
12-1205-00	Reserve Account - CenterState	233,470.15	
12-1260-00	Due To Reserves	22,140.84	
Total RESERVES			\$255,610.99
14-1450-00	Owner's Receivable	12,185.35	
14-1452-00	Allowance for Bad Debt	(2,000.00)	
14-1460-00	Marsiles/Entrada -Accounts Receivable	438.50	
Total ACCOUNTS			\$10,623.85
16-1610-00	Utility Deposits	3,079.00	
16-1620-00	Prepaid Expenses	58,669.66	
16-1645-00	FPL - Sales Tax Refund	5,918.20	
16-1690-00	Prepaid Insurance	12,303.90	
Total CURRENT	ASSETS:		\$79,970.76
Total Assets:			\$562,691.92
Liabilities & Equity		=	
CURRENT LIABI			
20-2010-00	Accounts Payable	58,911.46	
20-2011-00	Accrued Expenses	9,150.00	
20-2015-00	ARC - Security Deposits	10,000.00	
20-2050-00	Prepaid Owner Assessments	121,875.60	
20-2055-00	Due To Reserves	22,140.84	
Total CURRENT EQUITY AND RE			\$222,077.90
30-3000-00	Reserves - Interest	685.05	
30-3005-00	Reserves - Pooled Reserve	273,614.71	
30-3006-00	Reserves - Concrete - Sidewalk / Driveway	(9,848.94)	
30-3007-00	Reserves - Cu de Sac Replacements	169,071.73	
30-3009-00	Reserves - Drainage	126,189.43	
30-3011-00	Reserves - Entry Gate	29,357.26	
30-3013-00	Reserves - Equipment	45,365.14	
30-3014-00	Reserves - Fence	19,859.87	
30-3016-00	Reserves - Gate House	3,653.97	
30-3018-00	Reserves - Generator	3,320.81	
30-3020-00	Reserves - Irrigation System	53,656.53	
30-3022-00	Reserves - Landscaping	83,871.11	
30-3023-00	Reserves - Maintenance Shed	(6,213.74)	
30-3024-00	Reserves - Marsiles / Entrada Maintenance	21,659.74	
30-3028-00	Reserves - Roadway - Phase 1-5	(626,465.68)	
30-3030-00	Reserves - Contingency	67,834.00	
Total EQUITY AN EQUITY	ID RESERVES:		\$255,610.99



#### **Balance Sheet - Operating**

Imperial Golf Estates Homeowners Association, Inc.

End Date: 09/30/2020

Date: 10/12/2020 Time:

2:16 pm

2 Page:

33-3300-00 Fund Balance \$63,448.72 Total EQUITY: \$63,448.72 Net Income Gain / Loss 21,554.31 \$21,554.31 Total Liabilities & Equity: \$562,691.92



#### **Income Statement - Operating**

#### Imperial Golf Estates Homeowners Association, Inc. 09/30/2020

Date: Time:

10/12/2020 2:16 pm

Processing   Pro			Current Period			Year-to-date		Annual	
Moderation   Maintenance Frees	Description	Actual		Variance	Actual		Variance	Annuai Budget	
40-14-46-00 Martemanne Fees   \$94,988-29   \$95,901.14   \$(542.85)   \$98,94.277   \$98,95.102   \$44.880   \$14,460.017.15   \$40,414-60.00 Martemanne Fees   \$30,959.12   \$30,957.19   \$10.077   \$278,611.60   \$278,614.70   \$30,750.00   \$41,000.00   \$40,4150.00 Messever Fees   \$30,959.12   \$30,957.19   \$10.077   \$278,611.60   \$278,614.70   \$31,223.37   \$31,412,000.00   \$37,968.03   \$31,221,000.00   \$40,420.00 Lust Chargealmeest   \$42,420.00 Lust	OPERATING INCOME								
404146-00 Maintenanoe Fees - lees   0.0596-12   30.987-19   (1.07   278.811.65   278.811.61   278.811.61   371.48.22   30.987-19   (1.07   278.811.65   278.811.61   371.48.22   30.987-19   (1.07   278.811.65   278.811.61   371.48.22   371.48.2	INCOME								
Cabin	40-4145-00 Maintenance Fees	\$94,958.29	\$95,501.14	(\$542.85)	\$854,621.77	\$859,510.26	(\$4,888.49)	\$1,146,013.73	
40.1550 Ol Reserve Free   \$125,914.11   \$125,800   \$23,987.19   \$1,007   \$278,811.05   \$28,814.71   \$3,11   \$37,486.25   \$1,184.200   \$31,281.200   \$31,281.200   \$31,281.200   \$31,281.200   \$31,281.200   \$31,281.200   \$31,281.200   \$31,281.200   \$31,281.200   \$31,281.200   \$31,281.200   \$31,281.200   \$31,281.200   \$32,2	40-4146-00 Maintenance Fees - less	-	341.67	(341.67)	-	3,075.03	(3,075.03)	4,100.00	
Total NOME	Cable								
Company   Comp		30,956.12	30,957.19	(1.07)	278,611.60	278,614.71	(3.11)	371,486.27	
42-4200-01 Late Chargerintenets	Total INCOME	\$125,914.41	\$126,800.00	(\$885.59)	\$1,133,233.37	\$1,141,200.00	(\$7,966.63)	\$1,521,600.00	
42-42-40-01 Interest Income Operating 16-99 - 16-99 - 285.54 - 285.54 - 285.54 - 285.54 - 285.54 - 285.54 - 285.54 - 285.54 - 285.54 - 285.54 - 285.54 - 285.54 - 285.55 - 285	OTHER INCOME								
42-424-0.0 Interest Income - Operating 4-9-9	42-4200-00 Late Charges/Interest	-	-	-	3,389.49	-	3,389.49	-	
42-425-00 Interest Income- Reserve 42-425-00 Clauge Face Charged to Covers 42-425-00 Clauge Face Charged to Covers 42-4260-00 Macellameous Fees 42-00 833 156 67 2,444 to 42-4260-00 Macellameous Fees 42-4260-00 Macellameous Fees 42-4260-00 Macellameous Fees 45-00 2500 2000 332 1,800.00 (1796.68) 2,400.00 42-4262-00 Application Fees 45-00 2500 2000 7,050.00 2,250.00 4,800.00 3,000.00 42-4262-00 Application Fees 45-00 4,166.67 (2,166.67) 46.00 00 37,500.03 8,499.7 5,000.00 42-4262-00 Application Fees 45-00 00 4,166.67 (2,166.67) 46.00 00 37,500.03 8,499.7 5,000.00 42-426-00 Application Fees 45-00 00 4,166.67 (2,166.67) 46.00 00 37,500.00 8,499.7 5,000.00 42-426-00 Charged Franchis Macellameous 45-00 Charged Fees 5138,762.48 5131,863.33 (\$2,880.85) \$1,194,627.88 \$1,184,459.97 \$15,194,600.00 60 FERATING EXPENSE  ADMINISTRATIVE EXPENSES  86-0050-00 Corporate Filing Fees 4 2,780.00 2,477.75 (0.25) 38,500.00 (3,849.87) \$1,574,000.00 60-0050-00 Corporate Filing Fees 8 310.00 833.33 224 13,008.08 74,989.75 (2,25) 51,333.00 60-0050-00 Chock Expense 8 310.00 833.33 224 13,008.08 74,989.75 (2,25) 51,333.00 60-0050-00 Chock Expense 8 310.00 833.33 224 13,008.08 74,989.75 (2,25) 51,333.00 60-0050-00 Chock Expense 8 310.00 833.33 224 13,008.08 74,989.75 (5,25) 51,000.00 60-0050-00 Chock Expense 8 310.00 833.33 224 13,008.08 74,989.75 (5,357.2) 10,000.00 60-0050-00 Chock Expense 8 310.00 833.33 224 13,008.08 74,989.75 (5,357.2) 10,000.00 60-0050-00 Chock Expense 8 310.00 833.33 224 13,008.08 74,989.75 (5,357.2) 10,000.00 60-0050-00 Chock Expense 8 310.00 833.33 224 13,008.08 74,989.75 (5,357.2) 10,000.00 60-0050-00 Chock Expense 8 310.00 803.75 (7,45) 77,752.00 60,000.00 3,750.00 (7,500.00 60,0	42-4205-00 Violation Fees	-	83.33	, ,		749.97	,	1,000.00	
42-425-00 Logal Feos Charged to 1,635-32 - 1,635-32 - 1,635-32 1,635-32 1,635-32 1,635-32	42-4240-00 Interest Income - Operating		-			-		-	
Owners   A2-4280-O Gate Access   240.00   83.33   156.67   2.444.01   749.67   1.694.04   1.000.00   42-4290-O Miscellaneous Fees   - 200.00   200.00   3.32   18.00.00   1.796.68   2.400.00   42-4292-O Application Fees   450.00   250.00   200.00   7.059.00   2.250.00   8.400.00   3.000.00   4.2429-O Application Fees   450.00   250.00   200.00   7.059.00   2.250.00   8.400.00   3.000.00   4.2429-O Application Fees   450.00   250.00   200.00   7.059.00   2.250.00   8.400.00   3.000.00   4.2429-O Application Fees   450.00   250.00   200.00   3.250.00   3.450.00   3.000.00   4.200.00   4.000.00   3.000.00   4.000.00   3.000.00   4.000.00   3.000.00   4.000.00   4.000.00   3.000.00   4.		81.08	-			-		-	
424200-00 Cate Access		-	-	-	1,635.32	-	1,635.32	-	
42-4290-00 Miscellancous Fees		040.00	00.00	450.07	0.444.04	740.07	4.004.04	4 000 00	
42-292-00 NSF Income 42-292-00 NSF Income 42-292-00 NSF Income 10-20-20-00 Sales/Overage/Transfer Fee 10-20-00-00 4,166.67 (2,166.67) 46.00:00 37.50:00 48.00:00 3,000:00 10-20-20-00 Sales/Overage/Transfer Fee 10-20-00-00-00-00-00-00-00-00-00-00-00-00		240.00					,		
42-4295-00 Application Fees		-		(200.00)			, ,	2,400.00	
42-427-00 SalesiOverage/Transfer Fee Income Total OTHER INCOME \$2,788.07 \$4,783.33 \$(\$1,995.26) \$61,394.51 \$43,049.97 \$18,344.54 \$57,400.00 \$70tal OTHER INCOME \$128,702.48 \$131,583.33 \$(\$2,880.85) \$1,194.627.88 \$1,184.249.97 \$18,344.54 \$57,400.00 \$70tal OTHER INCOME \$128,702.48 \$131,583.33 \$(\$2,880.85) \$1,194.627.88 \$1,184.249.97 \$10,377.91 \$18,344.54 \$57,400.00 \$70tal OTHER INCOME \$128,702.48 \$131,583.33 \$(\$2,880.85) \$1,194.627.88 \$1,184.249.97 \$10,377.91 \$18,344.54 \$57,400.00 \$10,000 \$10		450.00		200.00				3 000 00	
Total OTHER INCOME   \$2,788.07   \$4,783.33   \$(\$1,995.26)   \$1,194.627.88   \$1,184.249.97   \$18,344.54   \$57,400.000   \$10,000   \$1,000						*	,	,	
Total OTHER INCOME	<u> </u>	2,000.00	4,100.07	(2,100.07)	40,000.00	37,300.03	0,499.97	30,000.00	
STATE   STAT		£2 700 07		(£1.00F.36)	\$61.304.F1	£42.040.07	£10.244.E4		
Company   Comp				,					
## ADMINISTRATIVE EXPENSES 60-6026-00 Corporate Filing Fees 60-6040-00 Management/Accounting 4,278.00 4,277.75 60-6040-00 Management/Accounting 4,278.00 4,277.75 60-6040-00 Management/Accounting 60-6045-00 Payroll 60-6050-00 Office Expense 60-6045-00 Payroll 60-6050-00 Office Expense 60-6045-00 Payroll 60-6050-00 Office Expense 60-6045-00 Meshate Expenses 71.45 60-6055-00 Application Fees 71.45 71.740 71.740		\$120,702.40	\$131,563.33	(\$2,000.05)	\$1,194,027.00	\$1,104,245.5 <i>1</i>	\$10,377.91	\$1,579,000.00	
60-6025-00 Corporate Filing Fees									
Fees			5 10	5.10		45.00	45.00	61.25	
Fees 60-6045-00 Payroll 7,089,32 6,666,67 60-6045-00 Office Expense 831,09 833,33 2,24 13,036,69 7,499,97 (5,536,72) 10,000,00 60-6051-00 Website Expenses - 416,67 416,67 1,785,00 3,750,03 1,966,03 5,000,00 60-6053-00 Credit Card Fees 71,45 - (71,45) 572,88 - (572,88) - (60-6055-00 Application Fees 320,00 166,67 60-6055-00 Application Fees 320,00 166,67 60-6055-00 Legal Expense 1,840,02 1,500,00 1,1500,00 1,500,00 1,500,00 1,500,00 1,500,00 1,500,00 1,500,00 1,500,00 1,500,00 1,500,00 1,500,00 1,500,00 1,7821,02 1,3500,00 1,421,02 1,300,00 1,375,		4 278 NO							
60-6045-00 Payroll   7,089.32	5	4,270.00	4,211.10	(0.23)	30,302.00	30,433.73	(2.23)	31,333.00	
60-0050-00 Office Expense		7 089 32	6 666 67	(422 65)	57 522 06	60 000 03	2 477 97	80 000 00	
60-6051-00 Website Expenses         1         416.67         1,785.00         3,750.03         1,965.03         5,000.00           60-6053-00 Credit Card Fees         71.45         -         (71.45)         572.88         -         (572.88)         -         (572.88)         -         (572.88)         -         (572.88)         -         (572.88)         -         (572.88)         -         (572.88)         -         (572.88)         -         (572.88)         -         (572.88)         -         (572.88)         -         (572.88)         -         (572.88)         -         (2000.00         60-605-00 Application Fees         1,640.02         1,550.00         (140.02)         17,921.02         13,500.00         (4,421.02)         18,000.00         60-605-00 Contral Card Revense         2,400.00         166.67         (2,233.33)         2,400.00         1,550.00         25.00         299.60         225.00         (74.60)         300.00         60-605-00 Smart Passes         -         83.33         83.33         1,144.32         749.97         (394.35)         1,000.00         60-605-00 Table Passes         \$16.67         16.67         411.43         749.97         (\$4.779.16)         \$174.39         1,000.00         60-605-00 Table Passes         \$14.532.86         \$2.997.02	-		,	,			,		
60-605-00 Credit Card Fees 71.45 (71.45) 572.88 (50-605-00 Application Fees 320.00 166.67 (153.33) 1.760.00 1.500.03 (259.97) 2.000.00 (60-605-00 Legal Expense 1.640.02 1.500.00 (140.02) 17.921.02 13.500.00 (442.102) 18.000.00 (60-6057-00 Acct/Tax Prep	•	-					,		
60-6055-00 Application Fees         320.00         166.67         (153.33)         1,760.00         1,500.03         (259.97)         2,000.00           60-6056-00 Legal Expense         1,640.02         1,500.00         (140.02)         17,921.02         13,500.00         (4,421.02)         18,000.00           60-6057-00 Acct/Tax Prep         -         375.00         375.00         200.00         3,375.00         3,175.00         4,500.00           60-6058-00 Engineering Expenses         2,400.00         166.67         (2,233.33)         2,400.00         1,500.03         (899.97)         2,000.00           60-6059-00 Smart Passes         -         25.00         25.00         295.00         225.00         (74.60)         300.00           60-6059-00 Smart Passes         -         83.33         33.33         1,144.32         74.97         394.35         1,000.00           60-6059-00 Smart Passes         16,629.88         \$14,532.86         (\$2,097.02)         \$135,574.90         \$130,795.74         (\$4,779.16)         \$174,394.25           UTILITIES           UTILITIES           Ed-1610-00 Cable/Internet         2,810.20         2,916.67         106.47         27,284.82         26,250.03         (10,34.79)         35,000.00	·	71.45				*		-	
60-6056-00 Legal Expense         1,640.02         1,500.00         (140.02)         17,921.02         13,500.00         (4,421.02)         18,000.00           60-6057-00 Acct/Tax Prep         -         375.00         375.00         200.00         3,375.00         3,175.00         4,500.00           60-6059-00 Board Meeting Expenses         -         25.00         25.00         299.60         225.00         (74.60)         300.00           60-6059-00 Smart Passes         -         83.33         83.33         1,144.32         749.97         (394.35)         1,000.00           60-6070-00 Taxes/Licenses/Dues         -         16.67         16.67         431.33         150.03         (281.00)         200.00           Total ADMINISTRATIVE EXPENSES         \$16,629.88         \$14,532.86         (\$2,097.02)         \$135,574.90         \$130,795.74         (\$4,779.16)         \$174,394.25           UTILITIES           61-6100-00 Electric         2,810.20         2,916.67         106.47         27,284.82         26,250.03         (1,034.79)         \$5000.00           61-6110-00 Trash Collection         135.72         125.00         (10.72)         1,226.48         1,125.00         (101.48)         1,500.00           61-6118-00 Telephone/Communications <td></td> <td>320.00</td> <td>166.67</td> <td>(153.33)</td> <td>1,760.00</td> <td>1,500.03</td> <td>(259.97)</td> <td>2,000.00</td>		320.00	166.67	(153.33)	1,760.00	1,500.03	(259.97)	2,000.00	
60-6057-00 Acct/Tax Prep	• •	1,640.02	1,500.00	(140.02)	17,921.02	13,500.00	(4,421.02)	18,000.00	
60-6058-00 Engineering Expenses		-	375.00	375.00	200.00	3,375.00	3,175.00	4,500.00	
60-6065-00 Smart Passes	60-6058-00 Engineering Expense	2,400.00	166.67	(2,233.33)	2,400.00	1,500.03	(899.97)	2,000.00	
60-6070-00 Taxes/Licenses/Dues         -         16.67         16.67         431.33         150.03         (281.30)         200.00           Total ADMINISTRATIVE EXPENSES         \$16,629.88         \$14,532.86         (\$2,097.02)         \$135,574.90         \$130,795.74         (\$4,779.16)         \$174,394.25           UTILITIES           61-6100-00 Electric         2,810.20         2,916.67         106.47         27,284.82         26,250.03         (1,034.79)         35,000.00           61-6110-00 Trash Collection         135.72         125.00         (10.72)         1,226.48         1,125.00         (101.48)         1,500.00           61-6118-00 Cable/Internet         58,769.30         57,333.33         (1,435.97)         513,007.18         515,999.97         2,992.79         688,000.00           61-6118-00 Telephone/Communications         331.49         208.33         (123.16)         2,751.16         1,874.97         (876.19)         2,500.00           61-6195-00 Gas & Oil         -         25.00         25.00         67.60         225.00         157.40         300.00           Total UTILITIES         \$62,046.71         \$60,608.33         (\$1,338.8)         \$544,337.24         \$545,474.97         \$1,137.73         \$727,300.00 <td col<="" td=""><td>60-6059-00 Board Meeting Expenses</td><td>-</td><td>25.00</td><td>25.00</td><td>299.60</td><td>225.00</td><td>(74.60)</td><td>300.00</td></td>	<td>60-6059-00 Board Meeting Expenses</td> <td>-</td> <td>25.00</td> <td>25.00</td> <td>299.60</td> <td>225.00</td> <td>(74.60)</td> <td>300.00</td>	60-6059-00 Board Meeting Expenses	-	25.00	25.00	299.60	225.00	(74.60)	300.00
Total ADMINISTRATIVE EXPENSES         \$16,629.88         \$14,532.86         \$(\$2,097.02)         \$135,574.90         \$130,795.74         \$(\$4,779.16)         \$174,394.25           UTILITIES           61-6100-00 Electric         2,810.20         2,916.67         106.47         27,284.82         26,250.03         (1,034.79)         35,000.00           61-6110-00 Trash Collection         135.72         125.00         (10.72)         1,226.48         1,125.00         (101.48)         1,500.00           61-6115-00 Cable/Internet         58,769.30         57,333.33         (1435.97)         513,007.18         515,999.97         2,992.79         688,000.00           61-6118-00 Telephone/Communications         331.49         208.33         (123.16)         2,751.16         1,874.97         2,992.79         688,000.00           61-6195-00 Gas & Oil         -         25.00         25.00         25.00         67.60         225.00         157.40         300.00           Total UTILITIES         \$62,046.71         \$60,608.33         (\$1,438.38)         \$544,337.24         \$545,474.97         \$1,137.73         \$727,300.00           INSURANCE           63-6310-00 Insurance - Fidelity Bond         -         1,77.00         177.00         -         1,590.00	60-6065-00 Smart Passes	-	83.33	83.33	1,144.32	749.97	(394.35)	1,000.00	
UTILITIES           61-6100-00 Electric         2,810.20         2,916.67         106.47         27,284.82         26,250.03         (1,034.79)         35,000.00         61-6110-00 Trash Collection         135.72         125.00         (10.72)         1,226.48         1,125.00         (101.48)         1,500.00         61-6118-00 Cable/Internet         58,769.30         57,333.33         (1,435.97)         513,007.18         515,999.97         2,992.79         688,000.00         61-6118-00 Telephone/Communications         331.49         208.33         (1,23.16)         2,751.16         1,874.97         (876.19)         2,500.00         61-6118-00 Telephone/Communications         331.49         208.33         (\$1,438.38)         \$544,337.24         \$545,474.97         \$17,70         8727,300.00         80.00         67.60         225.00         57.40         300.00         67.60         225.00         157.40         300.00         9.00         9.428.22         1,860.12         (7,568.10)         2,480.16         63.631.00         1,117.73         8727,300.00         9.00         9.428.22         1,860.12         (7,568.10)         2,480.16         63.631.00         1,593.00         1,593.00         2,124.00         63.631.00         1,593.00         1,593.00         2,124.00         63.632.00         1,593.00	60-6070-00 Taxes/Licenses/Dues		16.67	16.67	431.33	150.03	(281.30)	200.00	
61-6100-00 Electric 2,810.20 2,916.67 106.47 27,284.82 26,250.03 (1,034.79) 35,000.00 61-6110-00 Trash Collection 135.72 125.00 (10.72) 1,226.48 1,125.00 (101.48) 1,500.00 61-6115-00 Cable/Internet 58,769.30 57,333.33 (1,435.97) 513,007.18 515,999.97 2,992.79 688,000.00 61-6118-00 Telephone/Communications 331.49 208.33 (123.16) 2,751.16 1,874.97 (876.19) 2,500.00 61-6195-00 Gas & Oil - 25.00 25.00 67.60 225.00 157.40 300.00 Total UTILITIES \$62,046.71 \$60,608.33 (\$1,438.38) \$544,337.24 \$545,474.97 \$1,137.73 \$727,300.00 F10 Insurance Fidelity Bond - 177.00 177.00 - 1,593.00 1,593.00 1,593.00 2,124.00 63-6320-00 Insurance - General Liability - 219.58 219.58 219.58 - 1,976.22 1,976.22 2,635.00 63-6322-00 Insurance - Automobile - 168.92 168.92 - 1,520.28 1,520.28 2,027.00 63-6323-00 Insurance - Contractors - 76.67 76.67 - 690.03 690.03 920.00 Compensation 63-6326-00 Insurance - Workers - 76.67 76.67 - 690.03 690.03 920.00 Compensation 63-6326-00 Insurance - Cyber - 57.67 57.67 57.67 - 519.03 519.03 519.03 692.00 F10 Insurance - Cyber - 57.67 57.67 - 519.03 519.03 692.00 F10 Insurance - Cyber - 57.67 57.67 - 519.03 519.03 692.00 F10 Insurance - Cyber - 57.67 57.67 - 519.03 519.03 692.00 F10 Insurance - Cyber - 57.67 57.67 - 57.67 - 519.03 519.03 692.00 F10 Insurance - Cyber - 57.67 57.67 - 57.67 - 519.03 519.03 692.00 F10 Insurance - Cyber - 57.67 57.67 - 57.67 - 519.03 519.03 692.00 F10 Insurance - Cyber - 57.67 57.67 - 57.67 - 519.03 519.03 692.00 F10 Insurance - Cyber - 57.67 57.67 - 57.67 - 519.03 519.03 692.00 F10 Insurance - Cyber - 57.67 57.67 - 57.67 - 519.03 519.03 692.00 F10 Insurance - Cyber - 57.67 57.67 57.67 - 519.03 519.03 692.00 F10 Insurance - Cyber - 57.67 57.67 57.67 - 519.03 519.03 692.00 F10 Insurance - Cyber - 57.67 57.67 57.67 - 519.03 519.03 692.00 F10 Insurance - Cyber - 57.67 57.67 57.67 - 519.03 519.03 692.00 F10 Insurance - Cyber - 57.67 57.67 57.67 - 519.03 519.03 692.00 F10 Insurance - Cyber - 57.67 57.67 57.67 - 519.03 519.03 692.00 F10 Insurance - Cyber - 57.67 57.67 57.67 - 519.03 519	Total ADMINISTRATIVE EXPENSES	\$16,629.88	\$14,532.86	(\$2,097.02)	\$135,574.90	\$130,795.74	(\$4,779.16)	\$174,394.25	
61-6110-00 Trash Collection 135.72 125.00 (10.72) 1,226.48 1,125.00 (101.48) 1,500.00 (61-6115-00 Cable/Internet 58,769.30 57,333.33 (1,435.97) 513,007.18 515,999.97 2,992.79 688,000.00 (61-6118-00 Telephone/Communications 331.49 208.33 (123.16) 2,751.16 1,874.97 (876.19) 2,500.00 (61-6195-00 Gas & Oil - 25.00 25.00 67.60 225.00 157.40 300.00 (7.60 UTILITIES) \$62,046.71 \$60,608.33 (\$1,438.38) \$544,337.24 \$545,474.97 \$1,137.73 \$727,300.00 (7.60 UTILITIES) \$62,046.71 \$60,608.33 (\$1,438.38) \$544,337.24 \$545,474.97 \$1,137.73 \$727,300.00 (7.60 UTILITIES) \$63-6310-00 Insurance Fidelity Bond - 177.00 177.00 - 1,593.00 1,593.00 2,124.00 (63-6320-00 Insurance D and O 381.36 381.36 - 3,432.24 3,432.24 - 4,576.32 (63-6321-00 Insurance - Automobile - 168.92 168.92 - 1,976.22 1,976.22 2,635.00 (63-6322-00 Insurance - Umbrella - 313.17 313.17 - 2,818.53 2,818.53 3,758.00 (63-6324-00 Insurance - Contractors - 98.58 98.58 - 887.22 887.22 1,183.00 (2,000 UTILITIES) \$60.00 UTILITIES (7.60 UTILITIES) \$60.00 UTILITIES (7.60 UTILITIES) \$60.00 UTILITIES (7.50 UTILITIES (7.50 UTILITIES) \$60.00 UTILITIES (7.50 UTILITIES) \$60.00 UTILITIES (7.50 UTILITIES) \$60.00 UTILIT	UTILITIES								
61-6115-00 Cable/Internet 58,769.30 57,333.33 (1,435.97) 513,007.18 515,999.97 2,992.79 688,000.00 61-6118-00 Telephone/Communications 331.49 208.33 (123.16) 2,751.16 1,874.97 (876.19) 2,500.00 61-6195-00 Gas & Oil - 25.00 25.00 67.60 225.00 157.40 300.00 Total UTILITIES \$62,046.71 \$60,608.33 (\$1,438.38) \$544,337.24 \$545,474.97 \$1,137.73 \$727,300.00 FINSURANCE 63-6310-00 Insurance Fidelity Bond - 177.00 177.00 - 1,593.00 1,593.00 2,124.00 63-6320-00 Insurance D and O 381.36 381.36 - 3,432.24 3,432.24 - 4,576.32 63-6321-00 Insurance - General Liability - 219.58 219.58 - 1,976.22 1,976.22 2,635.00 63-6322-00 Insurance - Automobile - 168.92 168.92 - 1,520.28 1,520.28 2,027.00 63-6322-00 Insurance - Umbrella - 313.17 313.17 - 2,818.53 2,818.53 3,758.00 63-6324-00 Insurance - Contractors - 98.58 98.58 - 887.22 887.22 1,183.00 Equipment 63-6325-00 Insurance - Workers - 76.67 76.67 - 690.03 690.03 920.00 Compensation 63-6326-00 Insurance - Cyber - 57.67 57.67 - 519.03 519.03 692.00 Compensation	61-6100-00 Electric	2,810.20	2,916.67	106.47	27,284.82	26,250.03	(1,034.79)	35,000.00	
61-6118-00 Telephone/Communications 61-6195-00 Gas & Oil 7- 25.00 25.00 67.60 225.00 157.40 300.00  Total UTILITIES \$62,046.71 \$60,608.33 \$(\$1,438.38) \$544,337.24 \$545,474.97 \$1,137.73 \$727,300.00  INSURANCE 63-6310-00 Insurance 63-6315-00 Insurance - Fidelity Bond 63-6321-00 Insurance D and O 63-6322-00 Insurance - General Liability 63-6322-00 Insurance - Automobile 63-6322-00 Insurance - Automobile 63-6323-00 Insurance - Umbrella 63-6324-00 Insurance - Contractors 63-6325-00 Insurance - Contractors 63-6325-00 Insurance - Workers 63-6325-00 Insurance - Workers 63-6325-00 Insurance - Workers 63-6326-00 Insurance - Cyber	61-6110-00 Trash Collection	135.72	125.00	(10.72)	1,226.48	1,125.00	(101.48)	1,500.00	
61-6195-00 Gas & Oil - 25.00 25.00 67.60 225.00 157.40 300.00  Total UTILITIES \$62,046.71 \$60,608.33 (\$1,438.38) \$544,337.24 \$545,474.97 \$1,137.73 \$727,300.00  INSURANCE  63-6310-00 Insurance - Fidelity Bond - 177.00 177.00 - 1,593.00 1,593.00 2,124.00 63-6320-00 Insurance D and O 381.36 381.36 - 3,432.24 3,432.24 - 4,576.32 63-6321-00 Insurance - General Liability - 219.58 219.58 - 1,976.22 1,976.22 2,635.00 63-6322-00 Insurance - Automobile - 168.92 168.92 - 1,520.28 1,520.28 2,027.00 63-6323-00 Insurance - Umbrella - 313.17 313.17 - 2,818.53 2,818.53 3,758.00 63-6324-00 Insurance - Contractors - 98.58 98.58 - 887.22 887.22 1,183.00 Equipment 63-6325-00 Insurance - Workers - 76.67 76.67 - 690.03 690.03 920.00 Compensation 63-6326-00 Insurance - Cyber - 57.67 57.67 - 519.03 519.03 692.00	61-6115-00 Cable/Internet	58,769.30	57,333.33	(1,435.97)	513,007.18	515,999.97	2,992.79	688,000.00	
Total UTILITIES         \$62,046.71         \$60,608.33         (\$1,438.38)         \$544,337.24         \$545,474.97         \$1,137.73         \$727,300.00           INSURANCE         63-6310-00 Insurance         1,197.58         206.68         (990.90)         9,428.22         1,860.12         (7,568.10)         2,480.16           63-6315-00 Insurance - Fidelity Bond         -         177.00         177.00         -         1,593.00         1,593.00         2,124.00           63-6320-00 Insurance D and O         381.36         381.36         -         3,432.24         -         4,576.32           63-6321-00 Insurance - General Liability         -         219.58         219.58         -         1,976.22         1,976.22         2,635.00           63-6322-00 Insurance - Automobile         -         168.92         168.92         -         1,520.28         1,520.28         2,027.00           63-6323-00 Insurance - Umbrella         -         313.17         313.17         -         2,818.53         2,818.53         3,758.00           63-6324-00 Insurance - Contractors         -         98.58         98.58         -         887.22         887.22         1,183.00           Compensation         -         57.67         57.67         -         519.03	61-6118-00 Telephone/Communications	331.49	208.33	(123.16)	2,751.16	1,874.97	(876.19)	2,500.00	
INSURANCE 63-6310-00 Insurance 63-6310-00 Insurance - Fidelity Bond 1,197.58 206.68 (990.90) 9,428.22 1,860.12 (7,568.10) 2,480.16 63-6315-00 Insurance - Fidelity Bond - 177.00 177.00 - 1,593.00 1,593.00 2,124.00 63-6320-00 Insurance D and O 381.36 381.36 - 3,432.24 - 4,576.32 63-6321-00 Insurance - General Liability - 219.58 219.58 - 1,976.22 1,976.22 2,635.00 63-6322-00 Insurance - Automobile - 168.92 168.92 - 1,520.28 1,520.28 2,027.00 63-6323-00 Insurance - Umbrella - 313.17 313.17 - 2,818.53 2,818.53 3,758.00 63-6324-00 Insurance - Contractors - 98.58 98.58 - 887.22 887.22 1,183.00 Equipment 63-6325-00 Insurance - Workers - 76.67 76.67 - 690.03 690.03 920.00 Compensation 63-6326-00 Insurance - Cyber - 57.67 57.67 - 519.03 519.03 692.00	61-6195-00 Gas & Oil		25.00	25.00	67.60	225.00	157.40	300.00	
63-6310-00 Insurance	Total UTILITIES	\$62,046.71	\$60,608.33	(\$1,438.38)	\$544,337.24	\$545,474.97	\$1,137.73	\$727,300.00	
63-6315-00 Insurance - Fidelity Bond - 177.00 177.00 - 1,593.00 1,593.00 2,124.00 63-6320-00 Insurance D and O 381.36 381.36 - 3,432.24 3,432.24 - 4,576.32 63-6321-00 Insurance - General Liability - 219.58 219.58 - 1,976.22 1,976.22 2,635.00 63-6322-00 Insurance - Automobile - 168.92 168.92 - 1,520.28 1,520.28 2,027.00 63-6323-00 Insurance - Umbrella - 313.17 313.17 - 2,818.53 2,818.53 3,758.00 63-6324-00 Insurance - Contractors - 98.58 98.58 - 887.22 887.22 1,183.00 Equipment 63-6325-00 Insurance - Workers - 76.67 76.67 - 690.03 690.03 920.00 Compensation 63-6326-00 Insurance - Cyber - 57.67 57.67 - 519.03 519.03 692.00	INSURANCE								
63-6320-00 Insurance D and O 381.36 381.36 - 3,432.24 3,432.24 - 4,576.32 63-6321-00 Insurance - General Liability - 219.58 219.58 - 1,976.22 1,976.22 2,635.00 63-6322-00 Insurance - Automobile - 168.92 168.92 - 1,520.28 1,520.28 2,027.00 63-6323-00 Insurance - Umbrella - 313.17 313.17 - 2,818.53 2,818.53 3,758.00 63-6324-00 Insurance - Contractors - 98.58 98.58 - 887.22 887.22 1,183.00 Equipment 63-6325-00 Insurance - Workers - 76.67 76.67 - 690.03 690.03 920.00 Compensation 63-6326-00 Insurance - Cyber - 57.67 57.67 - 519.03 519.03 692.00	63-6310-00 Insurance	1,197.58	206.68	(990.90)	9,428.22	1,860.12	(7,568.10)	2,480.16	
63-6321-00 Insurance - General Liability - 219.58 219.58 - 1,976.22 1,976.22 2,635.00 63-6322-00 Insurance - Automobile - 168.92 168.92 - 1,520.28 1,520.28 2,027.00 63-6323-00 Insurance - Umbrella - 313.17 313.17 - 2,818.53 2,818.53 3,758.00 63-6324-00 Insurance - Contractors - 98.58 98.58 - 887.22 887.22 1,183.00 Equipment 63-6325-00 Insurance - Workers - 76.67 76.67 - 690.03 690.03 920.00 Compensation 63-6326-00 Insurance - Cyber - 57.67 57.67 - 519.03 519.03 692.00	63-6315-00 Insurance - Fidelity Bond	-	177.00	177.00	-	1,593.00	1,593.00	2,124.00	
63-6322-00 Insurance - Automobile - 168.92 168.92 - 1,520.28 1,520.28 2,027.00 63-6323-00 Insurance - Umbrella - 313.17 313.17 - 2,818.53 2,818.53 3,758.00 63-6324-00 Insurance - Contractors - 98.58 98.58 - 887.22 887.22 1,183.00 Equipment 63-6325-00 Insurance - Workers - 76.67 76.67 - 690.03 690.03 920.00 Compensation 63-6326-00 Insurance - Cyber - 57.67 57.67 - 519.03 519.03 692.00	•	381.36	381.36	-	3,432.24	3,432.24	-	4,576.32	
63-6323-00 Insurance - Umbrella - 313.17 313.17 - 2,818.53 2,818.53 3,758.00 63-6324-00 Insurance - Contractors - 98.58 98.58 - 887.22 887.22 1,183.00 Equipment 63-6325-00 Insurance - Workers - 76.67 76.67 - 690.03 690.03 920.00 Compensation 63-6326-00 Insurance - Cyber - 57.67 57.67 - 519.03 519.03 692.00	63-6321-00 Insurance - General Liability	-	219.58	219.58	-	1,976.22	1,976.22	2,635.00	
63-6324-00 Insurance - Contractors - 98.58 98.58 - 887.22 887.22 1,183.00 Equipment 63-6325-00 Insurance - Workers - 76.67 76.67 - 690.03 690.03 920.00 Compensation 63-6326-00 Insurance - Cyber - 57.67 57.67 - 519.03 519.03 692.00	63-6322-00 Insurance - Automobile	-	168.92	168.92	-	1,520.28	1,520.28	2,027.00	
Equipment 63-6325-00 Insurance - Workers - 76.67 76.67 - 690.03 690.03 920.00 Compensation 63-6326-00 Insurance - Cyber - 57.67 57.67 - 519.03 519.03 692.00	63-6323-00 Insurance - Umbrella	-			-			3,758.00	
63-6325-00 Insurance - Workers       -       76.67       76.67       -       690.03       690.03       920.00         Compensation       63-6326-00 Insurance - Cyber       -       57.67       57.67       -       519.03       519.03       692.00	63-6324-00 Insurance - Contractors	-	98.58	98.58	-	887.22	887.22	1,183.00	
Compensation       -       57.67       -       519.03       519.03       692.00	Equipment								
63-6326-00 Insurance - Cyber - 57.67 57.67 - 519.03 519.03 692.00	63-6325-00 Insurance - Workers	-	76.67	76.67	-	690.03	690.03	920.00	
0 00 00 110 01 110 01 01 01 01 01 01 01	•								
<b>Total INSURANCE</b> \$1,578.94 \$1,699.63 \$120.69 \$12,860.46 \$15,296.67 \$2,436.21 \$20,395.48	•		57.67	57.67		519.03	519.03	692.00	
	Total INSURANCE	\$1,578.94	\$1,699.63	\$120.69	\$12,860.46	\$15,296.67	\$2,436.21	\$20,395.48	



#### **Income Statement - Operating**

## Imperial Golf Estates Homeowners Association, Inc. 09/30/2020

Date: Time: 10/12/2020 2:16 pm

Actual	Budget					Annual
		Variance	Actual	Budget	Variance	Budget
\$-	\$625.00	\$625.00	\$1,859.90	\$5,625.00	\$3,765.10	\$7,500.00
538.22	416.67	(121.55)	3,434.69	3,750.03	315.34	5,000.00
\$538.22	\$1,041.67	\$503.45	\$5,294.59	\$9,375.03	\$4,080.44	\$12,500.00
2,921.69	916.67	(2,005.02)	8,275.38	8,250.03	(25.35)	11,000.00
2,595.94	2,500.00	(95.94)	16,670.85	22,500.00	5,829.15	30,000.00
1,100.00	1,250.00	150.00	11,850.00	11,250.00	(600.00)	15,000.00
-	125.00	125.00	242.60	1,125.00	882.40	1,500.00
6,150.00	6,250.00	100.00	55,350.00	56,250.00	900.00	75,000.00
150.00	166.64	16.64	1,200.00	1,499.76	299.76	2,000.00
-	1,000.00	,	10,853.36	9,000.00	(1,853.36)	12,000.00
		81.67	,	,	3,095.03	8,000.00
9,827.00	9,827.00		88,443.00	88,443.00		117,924.00
\$23,329.63	\$22,701.98	(\$627.65)	\$195,790.19	\$204,317.82	\$8,527.63	\$272,424.00
-	-	-	50.00	-	(50.00)	-
-	-	-	10.65	-	(10.65)	-
	41.67	41.67		375.03	375.03	500.00
\$-	\$41.67	\$41.67	\$60.65	\$375.03	\$314.38	\$500.00
30,957.19	30,957.19	-	278,614.71	278,614.71	-	371,486.27
81.08	-	(81.08)	540.83	-	(540.83)	-
\$31,038.27	\$30,957.19	(\$81.08)	\$279,155.54	\$278,614.71	(\$540.83)	\$371,486.27
\$135,161.65	\$131,583.33	(\$3,578.32)	\$1,173,073.57	\$1,184,249.97	\$11,176.40	\$1,579,000.00
(\$6,459.17)	\$0.00	(\$6,459.17)	\$21,554.31	\$0.00	\$21,554.31	\$0.00
	2,595.94  1,100.00 - 6,150.00 150.00 - 585.00 9,827.00  \$23,329.63 \$- 30,957.19 81.08 \$31,038.27 \$135,161.65	2,595.94 2,500.00  1,100.00 1,250.00 - 125.00 6,150.00 6,250.00 150.00 166.64  - 1,000.00 585.00 666.67 9,827.00 9,827.00  \$23,329.63 \$22,701.98  41.67  \$- \$41.67  30,957.19 30,957.19 81.08 \$31,038.27 \$30,957.19 \$135,161.65 \$131,583.33	2,595.94       2,500.00       (95.94)         1,100.00       1,250.00       150.00         -       125.00       125.00         6,150.00       6,250.00       100.00         150.00       166.64       16.64         -       1,000.00       1,000.00         585.00       666.67       81.67         9,827.00       9,827.00       -         \$23,329.63       \$22,701.98       (\$627.65)         -       -       -         -       -       -         -       41.67       41.67         \$-       \$41.67       \$41.67         30,957.19       30,957.19       -         81.08       -       (81.08)         \$31,038.27       \$30,957.19       (\$81.08)         \$135,161.65       \$131,583.33       (\$3,578.32)	2,595.94         2,500.00         (95.94)         16,670.85           1,100.00         1,250.00         150.00         11,850.00           -         125.00         125.00         242.60           6,150.00         6,250.00         100.00         55,350.00           150.00         166.64         16.64         1,200.00           -         1,000.00         1,000.00         10,853.36           585.00         666.67         81.67         2,905.00           9,827.00         -         88,443.00           \$23,329.63         \$22,701.98         (\$627.65)         \$195,790.19           -         -         -         50.00           -         -         -         10.65           -         41.67         41.67         -           \$-         \$41.67         \$41.67         \$60.65           30,957.19         30,957.19         -         278,614.71           81.08         -         (81.08)         540.83           \$31,038.27         \$30,957.19         (\$81.08)         \$279,155.54           \$135,161.65         \$131,583.33         (\$3,578.32)         \$1,173,073.57	2,595.94         2,500.00         (95.94)         16,670.85         22,500.00           1,100.00         1,250.00         150.00         11,850.00         11,250.00           -         125.00         125.00         242.60         1,125.00           6,150.00         6,250.00         100.00         55,350.00         56,250.00           150.00         166.64         16.64         1,200.00         1,499.76           -         1,000.00         10,853.36         9,000.00           585.00         666.67         81.67         2,905.00         6,000.03           9,827.00         9,827.00         -         88,443.00         88,443.00           \$23,329.63         \$22,701.98         (\$627.65)         \$195,790.19         \$204,317.82           -         -         -         10.65         -           -         41.67         41.67         -         375.03           \$-         \$41.67         \$41.67         \$60.65         \$375.03           30,957.19         30,957.19         -         278,614.71         278,614.71           \$10.88         -         (81.08)         \$279,155.54         \$278,614.71           \$135,161.65         \$131,583.33         (\$	2,595.94         2,500.00         (95.94)         16,670.85         22,500.00         5,829.15           1,100.00         1,250.00         150.00         11,850.00         11,250.00         (600.00)           -         125.00         125.00         242.60         1,125.00         882.40           6,150.00         6,250.00         100.00         55,350.00         56,250.00         900.00           150.00         166.64         16.64         1,200.00         1,499.76         299.76           -         1,000.00         1,000.00         10,853.36         9,000.00         (1,853.36)           585.00         666.67         81.67         2,905.00         6,000.03         3,095.03           9,827.00         9,827.00         -         88,443.00         -         -           \$23,329.63         \$22,701.98         (\$627.65)         \$195,790.19         \$204,317.82         \$8,527.63           -         -         -         50.00         -         (50.00)           -         -         -         50.00         -         (50.00)           -         -         -         10.65         -         (10.65)           -         41.67         \$41.67         <



#### Reserve Schedule

## Imperial Golf Estates Homeowners Association, Inc. 01/01/2020 To 09/30/2020

Date: Time: 10/12/2020 2:16 pm

Description	Prior Balance	Contribution	Expenditure	Transfer	Interest	Ending Balance
Reserves - Interest	\$144.22	\$540.83	\$0.00	\$0.00	\$0.00	\$685.05
Reserves - Pooled Reserve	\$0.00	\$278,614.71	\$5,000.00	\$0.00	\$0.00	\$273,614.71
Reserves - Concrete - Sidewalk / Driveway	(\$9,848.94)	\$0.00	\$0.00	\$0.00	\$0.00	(\$9,848.94)
Reserves - Cu de Sac Replacements	\$169,071.73	\$0.00	\$0.00	\$0.00	\$0.00	\$169,071.73
Reserves - Drainage	\$194,518.41	\$67,728.76	\$136,057.74	\$0.00	\$0.00	\$126,189.43
Reserves - Entry Gate	\$29,357.26	\$0.00	\$0.00	\$0.00	\$0.00	\$29,357.26
Reserves - Equipment	\$46,173.54	\$0.00	\$808.40	\$0.00	\$0.00	\$45,365.14
Reserves - Fence	\$34,359.87	\$0.00	\$14,500.00	\$0.00	\$0.00	\$19,859.87
Reserves - Gate House	\$3,653.97	\$0.00	\$0.00	\$0.00	\$0.00	\$3,653.97
Reserves - Generator	\$3,720.81	\$400.00	\$800.00	\$0.00	\$0.00	\$3,320.81
Reserves - Irrigation System	\$57,756.53	\$0.00	\$4,100.00	\$0.00	\$0.00	\$53,656.53
Reserves - Landscaping	\$87,541.11	\$0.00	\$3,670.00	\$0.00	\$0.00	\$83,871.11
Reserves - Maintenance Shed	(\$6,213.74)	\$0.00	\$0.00	\$0.00	\$0.00	(\$6,213.74)
Reserves - Marsiles / Entrada Maintenance	\$21,659.74	\$0.00	\$0.00	\$0.00	\$0.00	\$21,659.74
Reserves - Roadway - Phase 1-5	(\$626,465.68)	\$0.00	\$0.00	\$0.00	\$0.00	(\$626,465.68)
Reserves - Contingency	\$75,581.50	\$0.00	\$7,747.50	\$0.00	\$0.00	\$67,834.00
	\$81,010.33	\$347,284.30	\$172,683.64	\$0.00	\$0.00	\$255,610.99