

POLO CLUB PLACE HOME OWNERS ASSOCIATION, INC.

Balance Sheet as of 1/31/2026

	Operating	Reserve	Total
Assets			
CURRENT ASSETS			
OPERATING CHECKING - PACIFIC PREMIER	\$44,577.03		\$44,577.03
ALLIANCE - OPERATING CHECKING	\$204,790.99		\$204,790.99
OPERATING - UBS	\$143,537.48		\$143,537.48
RESERVES - PACIFIC PREMIER		\$11,404.02	\$11,404.02
ALLIANCE - RESERVE		\$39,941.88	\$39,941.88
RESERVES - UBS		\$482,736.07	\$482,736.07
ACCOUNTS RECEIVABLE-OWNERS	\$974.57		\$974.57
ACCRUED INTEREST RECEIVABLE		(\$3,246.43)	(\$3,246.43)
Total CURRENT ASSETS	\$393,880.07	\$530,835.54	\$924,715.61
FIXED ASSETS			
LAND	\$6,098.60		\$6,098.60
Total FIXED ASSETS	\$6,098.60		\$6,098.60
OTHER ASSETS			
PREPAID EXPENSES	\$25,402.10		\$25,402.10
PREPAID EXPENSES - RESERVE FUND		\$20,866.75	\$20,866.75
Total OTHER ASSETS	\$25,402.10	\$20,866.75	\$46,268.85
Total Assets	\$425,380.77	\$551,702.29	\$977,083.06
Liabilities / Equity			
CURRENT LIABILITIES			
PREPAID ASSESSMENTS	\$79,609.77		\$79,609.77
ACCRUED EXPENSES	\$10,441.53		\$10,441.53
Total CURRENT LIABILITIES	\$90,051.30		\$90,051.30
LONG TERM LIABILITIES			
OTHER PAYABLE - COLO PAYBACK-DUE 2027	\$2,950.56		\$2,950.56
Total LONG TERM LIABILITIES	\$2,950.56		\$2,950.56
EQUITY			
OPERATING FUND EQUITY	\$314,892.24		\$314,892.24
RESERVE FUND EQUITY		\$548,292.58	\$548,292.58
UNREALIZED GAIN/LOSS-SECURITIES		\$1,412.75	\$1,412.75
NET INCOME (LOSS)	\$17,486.67	\$1,996.96	\$19,483.63
Total EQUITY	\$332,378.91	\$551,702.29	\$884,081.20

POLO CLUB PLACE HOME OWNERS ASSOCIATION, INC.

Balance Sheet as of 1/31/2026

	Operating	Reserve	Total
Total Liabilities / Equity	\$425,380.77	\$551,702.29	\$977,083.06

POLO CLUB PLACE HOME OWNERS ASSOCIATION, INC.

Statement of Revenues and Expenses 1/1/2026 - 1/31/2026

	Current Period			Year To Date			Annual Budget
	Actual	Budget	Variance	Actual	Budget	Variance	
Operating Income							
REVENUE							
400000 - ASSESSMENTS	77,499.84	77,500.00	(.16)	77,499.84	77,500.00	(.16)	930,000.00
400010 - ASSESSMENTS - ASSN OWNED UNIT	(1,174.24)	(1,175.00)	.76	(1,174.24)	(1,175.00)	.76	(14,100.00)
405080 - ACC DESIGN REVIEW FEES	-	1,450.00	(1,450.00)	-	1,450.00	(1,450.00)	17,400.00
410030 - PARKING SPACE INCOME	-	6,250.00	(6,250.00)	-	6,250.00	(6,250.00)	25,000.00
480002 - HOMEOWNER FEES & INTEREST	300.05	383.33	(83.28)	300.05	383.33	(83.28)	4,600.00
480007 - STORM DRAIN ASSESSMENT	6,333.33	6,333.33	-	6,333.33	6,333.33	-	76,000.00
480008 - IRRIGATION ASSESSMENT	2,174.10	2,183.33	(9.23)	2,174.10	2,183.33	(9.23)	26,200.00
Total REVENUE	85,133.08	92,924.99	(7,791.91)	85,133.08	92,924.99	(7,791.91)	1,065,100.00
Total Income	85,133.08	92,924.99	(7,791.91)	85,133.08	92,924.99	(7,791.91)	1,065,100.00

Operating Expense

ADMINISTRATIVE EXPENSE

500000 - MANAGEMENT	10,530.80	10,390.00	(140.80)	10,530.80	10,390.00	(140.80)	125,000.00
502000 - LEGAL-GENERAL	2,242.50	4,583.33	2,340.83	2,242.50	4,583.33	2,340.83	55,000.00
503000 - INSURANCE	1,513.05	1,513.00	(.05)	1,513.05	1,513.00	(.05)	53,210.00
504000 - AUDIT & TAX EXPENSE	-	-	-	-	-	-	7,500.00
505010 - FEDERAL & STATE TAXES	-	-	-	-	-	-	3,400.00
505095 - ASSOCIATION OWNED TAXES	-	-	-	-	-	-	300.00
507000 - ADMINISTRATIVE EXPENSE	623.23	610.00	(13.23)	623.23	610.00	(13.23)	3,400.00
510000 - SOCIAL	-	-	-	-	-	-	7,000.00
511010 - PROFESSIONAL SERVICES ACC	-	258.33	258.33	-	258.33	258.33	3,100.00
512000 - ACC EXPENSES BILLED H/O	-	1,450.00	1,450.00	-	1,450.00	1,450.00	17,400.00
545000 - MISCELLANEOUS EXPENSE	-	58.33	58.33	-	58.33	58.33	700.00
Total ADMINISTRATIVE EXPENSE	14,909.58	18,862.99	3,953.41	14,909.58	18,862.99	3,953.41	276,010.00

GROUNDS MAINTENANCE

700000 - GROUNDS / COMMON AREA MAINTENANCE	1,350.33	1,350.00	(.33)	1,350.33	1,350.00	(.33)	19,000.00
700017 - ASSOCIATION OWNED LOT MAINTENANCE	318.47	318.00	(.47)	318.47	318.00	(.47)	5,500.00
700050 - STORM DRAIN MAINTENANCE	-	-	-	-	-	-	2,000.00
704035 - TREE MAINTENANCE	-	-	-	-	-	-	5,080.00
704540 - SIGNAGE	863.00	41.67	(821.33)	863.00	41.67	(821.33)	500.00
706000 - SNOW REMOVAL	-	1,900.00	1,900.00	-	1,900.00	1,900.00	9,600.00
707500 - STREET & SIDEWALK MAINTENANCE	-	-	-	-	-	-	5,500.00
730010 - GATE MAINTENANCE/OPERATION	-	123.33	123.33	-	123.33	123.33	1,480.00
740000 - SEWER LINE REPAIR AND MAINT.	-	83.00	83.00	-	83.00	83.00	8,000.00
Total GROUNDS MAINTENANCE	2,531.80	3,816.00	1,284.20	2,531.80	3,816.00	1,284.20	56,660.00

UTILITIES

900021 - ELECTRIC PUMPS & LIGHTS	1,151.07	1,200.00	48.93	1,151.07	1,200.00	48.93	23,000.00
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POLO CLUB PLACE HOME OWNERS ASSOCIATION, INC.

Statement of Revenues and Expenses 1/1/2026 - 1/31/2026

	Current Period			Year To Date			Annual Budget
	Actual	Budget	Variance	Actual	Budget	Variance	
Operating Expense							
900022 - STORM DRAIN EXPENSE	-	-	-	-	-	-	76,000.00
900064 - TRASH AND RECYCLING	-	-	-	-	-	-	13,200.00
901032 - SIDEWALK PROGRAM	-	-	-	-	-	-	18,500.00
901040 - IRRIGATION WATER EXPENSES	-	7,000.00	7,000.00	-	7,000.00	7,000.00	26,200.00
Total UTILITIES	1,151.07	8,200.00	7,048.93	1,151.07	8,200.00	7,048.93	156,900.00
WELL WATER IRRIGATION EXPENSES							
901050 - IRRIGATION REPAIR	-	-	-	-	-	-	3,900.00
901051 - IRRIGATION MAINT. CONTRACT	-	1,500.00	1,500.00	-	1,500.00	1,500.00	18,000.00
901052 - IRRIGATION MAINT/LOCATES	-	66.67	66.67	-	66.67	66.67	800.00
901060 - PUMP REPAIR	-	-	-	-	-	-	4,100.00
901070 - MISC. IRRIGATION EXPENSE	-	-	-	-	-	-	1,340.00
Total WELL WATER IRRIGATION EXPENSES	-	1,566.67	1,566.67	-	1,566.67	1,566.67	28,140.00
SECURITY EXPENSES							
956050 - SURVEILLANCE CELLULAR SERVICE	606.86	608.33	1.47	606.86	608.33	1.47	7,300.00
956060 - SECURITY EXPENSE	46,447.10	40,400.00	(6,047.10)	46,447.10	40,400.00	(6,047.10)	492,272.00
957025 - SECURITY VEHICLE RENTAL	-	1,984.83	1,984.83	-	1,984.83	1,984.83	23,818.00
Total SECURITY EXPENSES	47,053.96	42,993.16	(4,060.80)	47,053.96	42,993.16	(4,060.80)	523,390.00
RESERVE ADDITIONS							
970000 - TRANSFERS TO RESERVES	2,000.00	2,000.00	-	2,000.00	2,000.00	-	24,000.00
Total RESERVE ADDITIONS	2,000.00	2,000.00	-	2,000.00	2,000.00	-	24,000.00
Total Expense	67,646.41	77,438.82	9,792.41	67,646.41	77,438.82	9,792.41	1,065,100.00
Operating Net Total	17,486.67	15,486.17	2,000.50	17,486.67	15,486.17	2,000.50	-

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Statement of Revenues and Expenses 1/1/2026 - 1/31/2026

	Current Period			Year To Date			Annual Budget
	Actual	Budget	Variance	Actual	Budget	Variance	
Reserve Income							
OTHER REVENUE							
983010 - OWNER ADMIN FEES INCOME	-	416.67	(416.67)	-	416.67	(416.67)	5,000.00
Total OTHER REVENUE	-	416.67	(416.67)	-	416.67	(416.67)	5,000.00
RESERVE REVENUE							
987010 - INTEREST INCOME - RESERVES	195.96	1,083.33	(887.37)	195.96	1,083.33	(887.37)	13,000.00
988000 - TRANSFERS FROM OPERATING	2,000.00	2,000.00	-	2,000.00	2,000.00	-	24,000.00
Total RESERVE REVENUE	2,195.96	3,083.33	(887.37)	2,195.96	3,083.33	(887.37)	37,000.00
Total Income	2,195.96	3,500.00	(1,304.04)	2,195.96	3,500.00	(1,304.04)	42,000.00
Reserve Expense							
RESERVE EXPENSES							
990001 - RES EXP - BANK FEES	-	29.17	29.17	-	29.17	29.17	350.00
990055 - RES EXP-LEGAL	199.00	4,583.33	4,384.33	199.00	4,583.33	4,384.33	55,000.00
991020 - RES EXP-ROAD	-	-	-	-	-	-	55,000.00
997530 - RES EXP-SEWER	-	166.67	166.67	-	166.67	166.67	2,000.00
998015 - RES EXP-LANDSCAPING RENOVATIONS	-	-	-	-	-	-	4,000.00
998050 - RES EXP-IRRIGATION REPAIRS/MAINTENANCE	-	-	-	-	-	-	10,000.00
Total RESERVE EXPENSES	199.00	4,779.17	4,580.17	199.00	4,779.17	4,580.17	126,350.00
Total Expense	199.00	4,779.17	4,580.17	199.00	4,779.17	4,580.17	126,350.00
Reserve Net Total	1,996.96	(1,279.17)	3,276.13	1,996.96	(1,279.17)	3,276.13	(84,350.00)
Net Total	19,483.63	14,207.00	5,276.63	19,483.63	14,207.00	5,276.63	(84,350.00)