

# POLO CLUB PLACE HOME OWNERS ASSOCIATION, INC.

Balance Sheet as of 4/30/2026

Assets	Operating	Reserve	Total
<b>CURRENT ASSETS</b>			
ALLIANCE - OPERATING CHECKING	\$332,717.13		\$332,717.13
OPERATING - UBS	\$144,626.54		\$144,626.54
ALLIANCE - RESERVE		\$45,364.66	\$45,364.66
RESERVES - UBS		\$486,981.14	\$486,981.14
ACCOUNTS RECEIVABLE-OWNERS	\$4,328.19		\$4,328.19
ACCRUED INTEREST RECEIVABLE		(\$5,184.60)	(\$5,184.60)
<b>Total CURRENT ASSETS</b>	<b>\$481,671.86</b>	<b>\$527,161.20</b>	<b>\$1,008,833.06</b>
<b>FIXED ASSETS</b>			
LAND	\$6,098.60		\$6,098.60
<b>Total FIXED ASSETS</b>	<b>\$6,098.60</b>		<b>\$6,098.60</b>
<b>OTHER ASSETS</b>			
PREPAID EXPENSES	\$25,402.10		\$25,402.10
PREPAID EXPENSES - RESERVE FUND		\$20,866.75	\$20,866.75
<b>Total OTHER ASSETS</b>	<b>\$25,402.10</b>	<b>\$20,866.75</b>	<b>\$46,268.85</b>
<b>Total Assets</b>	<b>\$513,172.56</b>	<b>\$548,027.95</b>	<b>\$1,061,200.51</b>

# POLO CLUB PLACE HOME OWNERS ASSOCIATION, INC.

Balance Sheet as of 4/30/2026

Liabilities / Equity	Operating	Reserve	Total
<b>CURRENT LIABILITIES</b>			
PREPAID ASSESSMENTS	\$65,303.26		\$65,303.26
ACCRUED EXPENSES	\$10,441.53		\$10,441.53
<b>Total CURRENT LIABILITIES</b>	<b>\$75,744.79</b>		<b>\$75,744.79</b>
<b>LONG TERM LIABILITIES</b>			
OTHER PAYABLE - COLO PAYBACK-DUE 2027	\$2,950.56		\$2,950.56
<b>Total LONG TERM LIABILITIES</b>	<b>\$2,950.56</b>		<b>\$2,950.56</b>
<b>EQUITY</b>			
OPERATING FUND EQUITY	\$314,892.24		\$314,892.24
RESERVE FUND EQUITY		\$536,892.58	\$536,892.58
UNREALIZED GAIN/LOSS- SECURITIES		\$769.35	\$769.35
NET INCOME (LOSS)	\$119,584.97	\$10,366.02	\$129,950.99
<b>Total EQUITY</b>	<b>\$434,477.21</b>	<b>\$548,027.95</b>	<b>\$982,505.16</b>
<b>Total Liabilities / Equity</b>	<b>\$513,172.56</b>	<b>\$548,027.95</b>	<b>\$1,061,200.51</b>

# POLO CLUB PLACE HOME OWNERS ASSOCIATION, INC.

## Statement of Revenues and Expenses 4/1/2026 - 4/30/2026

	Current Period			Year To Date			Annual Budget
	Actual	Budget	Variance	Actual	Budget	Variance	
<b>Operating Income</b>							
<b>REVENUE</b>							
400000 - ASSESSMENTS	77,499.84	77,500.00	(.16)	309,999.36	310,000.00	(.64)	930,000.00
400010 - ASSESSMENTS - ASSN OWNED UNIT	(1,174.24)	(1,175.00)	.76	(4,696.96)	(4,700.00)	3.04	(14,100.00)
405080 - ACC DESIGN REVIEW FEES	-	1,450.00	(1,450.00)	169.00	5,800.00	(5,631.00)	17,400.00
410030 - PARKING SPACE INCOME	-	6,250.00	(6,250.00)	12,762.50	12,500.00	262.50	25,000.00
480002 - HOMEOWNER FEES & INTEREST	701.31	383.33	317.98	1,731.97	1,533.32	198.65	4,600.00
480007 - STORM DRAIN ASSESSMENT	6,333.33	6,333.33	-	25,333.32	25,333.32	-	76,000.00
480008 - IRRIGATION ASSESSMENT	2,174.10	2,183.33	(9.23)	8,696.40	8,733.32	(36.92)	26,200.00
<b>Total REVENUE</b>	<b>85,534.34</b>	<b>92,924.99</b>	<b>(7,390.65)</b>	<b>353,995.59</b>	<b>359,199.96</b>	<b>(5,204.37)</b>	<b>1,065,100.00</b>
<b>Total Income</b>	<b>85,534.34</b>	<b>92,924.99</b>	<b>(7,390.65)</b>	<b>353,995.59</b>	<b>359,199.96</b>	<b>(5,204.37)</b>	<b>1,065,100.00</b>

## Operating Expense

### ADMINISTRATIVE EXPENSE

500000 - MANAGEMENT	15,375.60	10,400.00	(4,975.60)	47,363.56	41,590.00	(5,773.56)	125,000.00
502000 - LEGAL-GENERAL	(44.00)	4,583.33	4,627.33	5,635.00	18,333.32	12,698.32	55,000.00
502070 - HOMEOWNER FEE EXPENSE	-	-	-	45.00	-	(45.00)	-
503000 - INSURANCE	1,508.07	-	(1,508.07)	4,970.19	5,526.00	555.81	53,210.00
504000 - AUDIT & TAX EXPENSE	-	-	-	-	7,500.00	7,500.00	7,500.00
505010 - FEDERAL & STATE TAXES	2,812.00	-	(2,812.00)	3,243.00	3,400.00	157.00	3,400.00
505095 - ASSOCIATION OWNED TAXES	-	-	-	-	300.00	300.00	300.00
507000 - ADMINISTRATIVE EXPENSE	389.65	220.00	(169.65)	1,460.53	1,580.00	119.47	3,400.00
510000 - SOCIAL	-	-	-	1,955.30	2,000.00	44.70	7,000.00
511010 - PROFESSIONAL SERVICES ACC	-	258.33	258.33	-	1,033.32	1,033.32	3,100.00
512000 - ACC EXPENSES BILLED H/O	-	1,450.00	1,450.00	169.00	5,800.00	5,631.00	17,400.00
545000 - MISCELLANEOUS EXPENSE	-	58.33	58.33	-	233.32	233.32	700.00
<b>Total ADMINISTRATIVE EXPENSE</b>	<b>20,041.32</b>	<b>16,969.99</b>	<b>(3,071.33)</b>	<b>64,841.58</b>	<b>87,295.96</b>	<b>22,454.38</b>	<b>276,010.00</b>

### GROUNDS MAINTENANCE

700000 - GROUNDS / COMMON AREA MAINTENANCE	1,393.21	1,425.00	31.79	5,444.20	5,475.00	30.80	19,000.00
700017 - ASSOCIATION OWNED LOT MAINTENANCE	528.01	928.00	399.99	2,560.42	1,882.00	(678.42)	5,500.00
700050 - STORM DRAIN MAINTENANCE	-	-	-	-	-	-	2,000.00
704035 - TREE MAINTENANCE	1,296.00	500.00	(796.00)	1,296.00	500.00	(796.00)	5,080.00
704540 - SIGNAGE	-	41.67	41.67	2,036.18	166.68	(1,869.50)	500.00
706000 - SNOW REMOVAL	-	550.00	550.00	985.00	7,000.00	6,015.00	9,600.00
707500 - STREET & SIDEWALK MAINTENANCE	-	100.00	100.00	-	1,350.00	1,350.00	5,500.00
730010 - GATE MAINTENANCE/OPERATION	216.00	123.33	(92.67)	216.00	493.32	277.32	1,480.00
740000 - SEWER LINE REPAIR AND MAINT.	-	7,087.00	7,087.00	-	7,336.00	7,336.00	8,000.00
<b>Total GROUNDS MAINTENANCE</b>	<b>3,433.22</b>	<b>10,755.00</b>	<b>7,321.78</b>	<b>12,537.80</b>	<b>24,203.00</b>	<b>11,665.20</b>	<b>56,660.00</b>

### UTILITIES

# POLO CLUB PLACE HOME OWNERS ASSOCIATION, INC.

## Statement of Revenues and Expenses 4/1/2026 - 4/30/2026

	Current Period			Year To Date			Annual Budget
	Actual	Budget	Variance	Actual	Budget	Variance	
<b>Operating Expense</b>							
900021 - ELECTRIC PUMPS & LIGHTS	18.48	1,600.00	1,581.52	1,645.79	5,800.00	4,154.21	23,000.00
900022 - STORM DRAIN EXPENSE	-	-	-	-	-	-	76,000.00
900064 - TRASH AND RECYCLING	-	-	-	3,687.00	3,300.00	(387.00)	13,200.00
901032 - SIDEWALK PROGRAM	-	-	-	-	-	-	18,500.00
901040 - IRRIGATION WATER EXPENSES	-	-	-	8,707.75	7,000.00	(1,707.75)	26,200.00
<b>Total UTILITIES</b>	<b>18.48</b>	<b>1,600.00</b>	<b>1,581.52</b>	<b>14,040.54</b>	<b>16,100.00</b>	<b>2,059.46</b>	<b>156,900.00</b>
<b>WELL WATER IRRIGATION EXPENSES</b>							
901050 - IRRIGATION REPAIR	-	200.00	200.00	-	200.00	200.00	3,900.00
901051 - IRRIGATION MAINT. CONTRACT	3,000.00	1,500.00	(1,500.00)	4,500.00	6,000.00	1,500.00	18,000.00
901052 - IRRIGATION MAINT/LOCATES	29.75	66.67	36.92	409.14	266.68	(142.46)	800.00
901060 - PUMP REPAIR	-	1,800.00	1,800.00	-	1,800.00	1,800.00	4,100.00
901070 - MISC. IRRIGATION EXPENSE	741.00	900.00	159.00	741.00	900.00	159.00	1,340.00
<b>Total WELL WATER IRRIGATION EXPENSES</b>	<b>3,770.75</b>	<b>4,466.67</b>	<b>695.92</b>	<b>5,650.14</b>	<b>9,166.68</b>	<b>3,516.54</b>	<b>28,140.00</b>
<b>SECURITY EXPENSES</b>							
956050 - SURVEILLANCE CELLULAR SERVICE	606.81	608.33	1.52	2,427.49	2,433.32	5.83	7,300.00
956060 - SECURITY EXPENSE	9,332.51	40,400.00	31,067.49	121,131.23	161,872.00	40,740.77	492,272.00
957025 - SECURITY VEHICLE RENTAL	1,927.28	1,984.83	57.55	5,781.84	7,939.32	2,157.48	23,818.00
<b>Total SECURITY EXPENSES</b>	<b>11,866.60</b>	<b>42,993.16</b>	<b>31,126.56</b>	<b>129,340.56</b>	<b>172,244.64</b>	<b>42,904.08</b>	<b>523,390.00</b>
<b>RESERVE ADDITIONS</b>							
970000 - TRANSFERS TO RESERVES	2,000.00	2,000.00	-	8,000.00	8,000.00	-	24,000.00
<b>Total RESERVE ADDITIONS</b>	<b>2,000.00</b>	<b>2,000.00</b>	<b>-</b>	<b>8,000.00</b>	<b>8,000.00</b>	<b>-</b>	<b>24,000.00</b>
<b>Total Expense</b>	<b>41,130.37</b>	<b>78,784.82</b>	<b>37,654.45</b>	<b>234,410.62</b>	<b>317,010.28</b>	<b>82,599.66</b>	<b>1,065,100.00</b>
<b>Operating Net Total</b>	<b>44,403.97</b>	<b>14,140.17</b>	<b>30,263.80</b>	<b>119,584.97</b>	<b>42,189.68</b>	<b>77,395.29</b>	<b>-</b>

# POLO CLUB PLACE HOME OWNERS ASSOCIATION, INC.

## Statement of Revenues and Expenses 4/1/2026 - 4/30/2026

	Current Period			Year To Date			Annual Budget
	Actual	Budget	Variance	Actual	Budget	Variance	
<b>Reserve Income</b>							
<b>OTHER REVENUE</b>							
983010 - OWNER ADMIN FEES INCOME	-	416.67	(416.67)	-	1,666.68	(1,666.68)	5,000.00
<b>Total OTHER REVENUE</b>	<b>-</b>	<b>416.67</b>	<b>(416.67)</b>	<b>-</b>	<b>1,666.68</b>	<b>(1,666.68)</b>	<b>5,000.00</b>
<b>RESERVE REVENUE</b>							
987010 - INTEREST INCOME - RESERVES	372.64	1,083.33	(710.69)	3,162.02	4,333.32	(1,171.30)	13,000.00
988000 - TRANSFERS FROM OPERATING	2,000.00	2,000.00	-	8,000.00	8,000.00	-	24,000.00
<b>Total RESERVE REVENUE</b>	<b>2,372.64</b>	<b>3,083.33</b>	<b>(710.69)</b>	<b>11,162.02</b>	<b>12,333.32</b>	<b>(1,171.30)</b>	<b>37,000.00</b>
<b>Total Income</b>	<b>2,372.64</b>	<b>3,500.00</b>	<b>(1,127.36)</b>	<b>11,162.02</b>	<b>14,000.00</b>	<b>(2,837.98)</b>	<b>42,000.00</b>
<b>Reserve Expense</b>							
<b>RESERVE EXPENSES</b>							
990001 - RES EXP - BANK FEES	-	29.17	29.17	-	116.68	116.68	350.00
990055 - RES EXP-LEGAL	199.00	4,583.33	4,384.33	796.00	18,333.32	17,537.32	55,000.00
991020 - RES EXP- ROAD	-	25,000.00	25,000.00	-	25,000.00	25,000.00	55,000.00
997530 - RES EXP-SEWER	-	166.67	166.67	-	666.68	666.68	2,000.00
998015 - RES EXP- LANDSCAPING RENOVATIONS	-	1,500.00	1,500.00	-	1,500.00	1,500.00	4,000.00
998050 - RES EXP-IRRIGATION REPAIRS/MAINTENANCE	-	3,000.00	3,000.00	-	3,000.00	3,000.00	10,000.00
<b>Total RESERVE EXPENSES</b>	<b>199.00</b>	<b>34,279.17</b>	<b>34,080.17</b>	<b>796.00</b>	<b>48,616.68</b>	<b>47,820.68</b>	<b>126,350.00</b>
<b>Total Expense</b>	<b>199.00</b>	<b>34,279.17</b>	<b>34,080.17</b>	<b>796.00</b>	<b>48,616.68</b>	<b>47,820.68</b>	<b>126,350.00</b>
<b>Reserve Net Total</b>	<b>2,173.64</b>	<b>(30,779.17)</b>	<b>32,952.81</b>	<b>10,366.02</b>	<b>(34,616.68)</b>	<b>44,982.70</b>	<b>(84,350.00)</b>
<b>Net Total</b>	<b>46,577.61</b>	<b>(16,639.00)</b>	<b>63,216.61</b>	<b>129,950.99</b>	<b>7,573.00</b>	<b>122,377.99</b>	<b>(84,350.00)</b>