

EASTPORT VILLAS HOA

Financial Statements

October 31, 2025

Fiscal Year End: 12

(unaudited)

ASSOCIATED PROFESSIONAL SERVICES INC

P O BOX 602090
SAN DIEGO, CA 92160

619 299-6899

826

Eastport Villas Homeowners Association (826)

Balance Sheet

Period 10/31/2025

Assets

Cash

AAB Checking 86,709.34

Total Cash 86,709.34

Reserve

AAB Reserve 82,637.92

Total Reserve 82,637.92

Total Assets 169,347.26

Liabilities & Equity

Operating

Operating Funds 13,226.00

Y.T.D. Surplus/(Deficit) (7,589.37)

Total Operating 5,636.63

Reserve

Reserves (Jan. 1st) 71,201.17

Reserve Allocation 16,809.46

Res Spec Assess Allocation 255,500.00

Reserve Expenses (179,800.00)

Total Reserve 163,710.63

Total Liabilities & Equity 169,347.26

Eastport Villas Homeowners Association (826)

Income Statement

Department Operating

Period 10/1/2025 To 10/31/2025 11:59:00 PM

		Current Month Operating			Year to Date Operating			
		Fund	Budget	Variance	Fund	Budget	Variance	Annual
REVENUES								
<u>Assessment Revenue</u>								
400	Assessments	19,210.00	14,880.00	4,330.00	146,180.74	148,800.00	(2,619.26)	178,560.00
410	Special Assessment	11,500.00	0.00	11,500.00	255,500.00	0.00	255,500.00	0.00
TOTAL Assessment Revenue		30,710.00	14,880.00	15,830.00	401,680.74	148,800.00	252,880.74	178,560.00
<u>Other Revenue</u>								
420	Late Charge	122.00	0.00	122.00	132.00	0.00	132.00	0.00
430	Late Charge Processing	185.00	0.00	185.00	177.50	0.00	177.50	0.00
450	Interest	17.05	16.00	1.05	154.53	160.00	(5.47)	190.00
460	Other Income	0.00	0.00	0.00	88.15	0.00	88.15	0.00
465	Washer/Dryer Income	10.05	67.00	(56.95)	118.00	670.00	(552.00)	800.00
TOTAL Other Revenue		334.10	83.00	251.10	670.18	830.00	(159.82)	990.00
TOTAL REVENUES		31,044.10	14,963.00	16,081.10	402,350.92	149,630.00	252,720.92	179,550.00
EXPENSES								
<u>Administrative</u>								
502	Administration	127.50	100.00	(27.50)	576.32	1,000.00	423.68	1,200.00
503	Audit & Tax Preparation	0.00	153.00	153.00	334.00	1,530.00	1,196.00	1,835.00
504	Bookkeeping	334.00	208.00	(126.00)	2,655.63	2,080.00	(575.63)	2,500.00
505	Website	0.00	20.00	20.00	0.00	200.00	200.00	238.00
506	O.S., Printing, Postage	90.75	42.00	(48.75)	307.09	420.00	112.91	500.00
507	Civil Code Disclosures	0.00	48.00	48.00	575.00	480.00	(95.00)	575.00
508	Permits, Licenses, Fees, Taxe:	63.00	383.00	320.00	6,486.10	3,830.00	(2,656.10)	4,600.00
510	Insurance	7,819.48	3,417.00	(4,402.48)	35,881.64	34,170.00	(1,711.64)	41,000.00
514	Legal	720.00	1,667.00	947.00	20,349.70	16,670.00	(3,679.70)	20,000.00
518	Bank Fees	10.00	1.00	(9.00)	60.00	10.00	(50.00)	10.00
TOTAL Administrative		9,164.73	6,039.00	(3,125.73)	67,225.48	60,390.00	(6,835.48)	72,458.00
<u>Landscaping</u>								
520	Landscape Maintenance	800.00	792.00	(8.00)	7,940.00	7,920.00	(20.00)	9,500.00
521	Lndscp Repairs, Extras	150.00	0.00	(150.00)	150.00	0.00	(150.00)	0.00
TOTAL Landscaping		950.00	792.00	(158.00)	8,090.00	7,920.00	(170.00)	9,500.00
<u>Operational</u>								
522	Cmn Area Repairs, Maint.	0.00	417.00	417.00	4,608.92	4,170.00	(438.92)	5,000.00
526	Pest Control	0.00	142.00	142.00	1,403.00	1,420.00	17.00	1,700.00
528	Janitorial	0.00	46.00	46.00	549.00	460.00	(89.00)	549.00
530	Plumbing	0.00	167.00	167.00	511.81	1,670.00	1,158.19	2,000.00
531	Fire Equipment Repairs/Main	0.00	27.00	27.00	0.00	270.00	270.00	320.00
532	Pool/Spa Contract	400.00	500.00	100.00	4,900.00	5,000.00	100.00	6,000.00
533	Pool/Spa Extras	(178.00)	150.00	328.00	2,220.00	1,500.00	(720.00)	1,800.00
536	Backflow Testing	0.00	8.00	8.00	95.00	80.00	(15.00)	95.00
TOTAL Operational		222.00	1,457.00	1,235.00	14,287.73	14,570.00	282.27	17,464.00
<u>Utilities</u>								
538	Plumbing	0.00	167.00	167.00	600.00	1,670.00	1,070.00	2,000.00
540	Electricity	3,329.02	0.00	(3,329.02)	12,713.60	0.00	(12,713.60)	0.00
541	Propane	0.00	83.00	83.00	764.35	830.00	65.65	1,000.00

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Department Operating

Period 10/1/2025 To 10/31/2025 11:59:00 PM

		Current Month Operating			Year to Date Operating			
		Fund	Budget	Variance	Fund	Budget	Variance	Annual
542	Water/Sewer	2,512.37	2,375.00	(137.37)	27,887.60	23,750.00	(4,137.60)	28,500.00
544	Trash Removal	756.47	667.00	(89.47)	6,062.07	6,670.00	607.93	8,000.00
TOTAL Utilities		6,597.86	3,292.00	(3,305.86)	48,027.62	32,920.00	(15,107.62)	39,500.00
<u>z Reserves</u>								
600	Reserve Allocation	1,667.00	1,667.00	0.00	16,670.00	16,670.00	0.00	20,000.00
605	Reserve Interest Allocation	17.05	0.00	(17.05)	139.46	0.00	(139.46)	0.00
610	Reserve Special Assessment	11,500.00	0.00	(11,500.00)	255,500.00	0.00	(255,500.00)	0.00
TOTAL z Reserves		13,184.05	1,667.00	(11,517.05)	272,309.46	16,670.00	(255,639.46)	20,000.00
TOTAL EXPENSES		30,118.64	13,247.00	(16,871.64)	409,940.29	132,470.00	(277,470.29)	158,922.00
Excess Revenue / Expense		925.46	1,716.00	(790.54)	(7,589.37)	17,160.00	(24,749.37)	20,628.00