

# EASTPORT VILLAS HOA

## *Financial Statements*

February 28, 2026

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 02/28/2026

<u>Assets</u>		
<u>Cash</u>		
AAB Checking	37,230.23	
<u>Total Cash</u>		37,230.23
<u>Reserve</u>		
AAB Reserve	51,898.20	
<u>Total Reserve</u>		51,898.20
<i>Total Assets</i>		<u><u>89,128.43</u></u>
 <u>Liabilities &amp; Equity</u>		
<u>Operating</u>		
Operating Funds	12,493.00	
Y.T.D. Surplus/(Deficit)	9,250.41	
<u>Total Operating</u>		21,743.41
<u>Reserve</u>		
Reserves (Jan. 1st)	115,580.20	
Reserve Allocation	4,839.82	
Res Spec Assess Allocation	2,420.00	
Reserve Expenses	(55,455.00)	
<u>Total Reserve</u>		67,385.02
<i>Total Liabilities &amp; Equity</i>		<u><u>89,128.43</u></u>

# Eastport Villas Homeowners Association (826)

## Income Statement

Department Operating  
Period 2/1/2026 To 2/28/2026 11:59:00 PM

		Current Month Operating			Year to Date Operating			
		Fund	Budget	Variance	Fund	Budget	Variance	Annual
<b>REVENUES</b>								
<b><u>Assessment Revenue</u></b>								
400	Assessments	13,930.00	14,880.00	(950.00)	28,400.00	29,760.00	(1,360.00)	178,560.00
410	Special Assessment	1,000.00	0.00	1,000.00	2,420.00	0.00	2,420.00	0.00
<b>TOTAL Assessment Revenue</b>		<b>14,930.00</b>	<b>14,880.00</b>	<b>50.00</b>	<b>30,820.00</b>	<b>29,760.00</b>	<b>1,060.00</b>	<b>178,560.00</b>
<b><u>Other Revenue</u></b>								
450	Interest	6.57	8.00	(1.43)	25.25	16.00	9.25	100.00
465	Washer/Dryer Income	12.37	12.00	0.37	22.08	24.00	(1.92)	140.00
<b>TOTAL Other Revenue</b>		<b>18.94</b>	<b>20.00</b>	<b>(1.06)</b>	<b>47.33</b>	<b>40.00</b>	<b>7.33</b>	<b>240.00</b>
<b>TOTAL REVENUES</b>		<b>14,948.94</b>	<b>14,900.00</b>	<b>48.94</b>	<b>30,867.33</b>	<b>29,800.00</b>	<b>1,067.33</b>	<b>178,800.00</b>
<b>EXPENSES</b>								
<b><u>Administrative</u></b>								
502	Administration	179.50	79.00	(100.50)	196.50	158.00	(38.50)	950.00
503	Audit & Tax Preparation	0.00	100.00	100.00	0.00	200.00	200.00	1,200.00
504	Bookkeeping	334.00	334.00	0.00	668.00	668.00	0.00	4,008.00
505	Website	0.00	20.00	20.00	0.00	40.00	40.00	240.00
506	O.S., Printing,Postage	382.25	25.00	(357.25)	385.75	50.00	(335.75)	300.00
507	Civil Code Disclosures	200.00	48.00	(152.00)	200.00	96.00	(104.00)	575.00
508	Permits,Licenses,Fees,Tax:	0.00	83.00	83.00	0.00	166.00	166.00	1,000.00
510	Insurance	0.00	3,500.00	3,500.00	0.00	7,000.00	7,000.00	42,000.00
512	Contingency	0.00	124.00	124.00	0.00	248.00	248.00	1,485.00
514	Legal	0.00	833.00	833.00	0.00	1,666.00	1,666.00	10,000.00
518	Bank Fees	10.00	3.00	(7.00)	20.00	6.00	(14.00)	40.00
<b>TOTAL Administrative</b>		<b>1,105.75</b>	<b>5,149.00</b>	<b>4,043.25</b>	<b>1,470.25</b>	<b>10,298.00</b>	<b>8,827.75</b>	<b>61,798.00</b>
<b><u>Landscaping</u></b>								
520	Landscap Maintenance	800.00	850.00	50.00	2,400.00	1,700.00	(700.00)	10,200.00
521	Lndscp Repairs,Extras	220.00	833.00	613.00	220.00	1,666.00	1,446.00	10,000.00
<b>TOTAL Landscaping</b>		<b>1,020.00</b>	<b>1,683.00</b>	<b>663.00</b>	<b>2,620.00</b>	<b>3,366.00</b>	<b>746.00</b>	<b>20,200.00</b>
<b><u>Operational</u></b>								
522	Cmn Area Repairs, Maint.	156.00	333.00	177.00	3,231.00	666.00	(2,565.00)	4,000.00
526	Pest Control	0.00	125.00	125.00	0.00	250.00	250.00	1,500.00
530	Plumbing	0.00	125.00	125.00	0.00	250.00	250.00	1,500.00
531	Fire Equipment Repairs/Main	0.00	29.00	29.00	0.00	58.00	58.00	350.00
532	Pool/Spa Contract	300.00	375.00	75.00	600.00	750.00	150.00	4,500.00
533	Pool/Spa Extras	0.00	150.00	150.00	0.00	300.00	300.00	1,800.00
536	Backflow Testing	0.00	8.00	8.00	0.00	16.00	16.00	100.00
<b>TOTAL Operational</b>		<b>456.00</b>	<b>1,145.00</b>	<b>689.00</b>	<b>3,831.00</b>	<b>2,290.00</b>	<b>(1,541.00)</b>	<b>13,750.00</b>
<b><u>Utilities</u></b>								
540	Electricity	443.09	1,500.00	1,056.91	1,474.71	3,000.00	1,525.29	18,000.00
541	Propane	0.00	83.00	83.00	0.00	166.00	166.00	1,000.00
542	Water/Sewer	1,811.78	2,333.00	521.22	3,703.14	4,666.00	962.86	28,000.00
544	Trash Removal	629.00	600.00	(29.00)	1,258.00	1,200.00	(58.00)	7,200.00
<b>TOTAL Utilities</b>		<b>2,883.87</b>	<b>4,516.00</b>	<b>1,632.13</b>	<b>6,435.85</b>	<b>9,032.00</b>	<b>2,596.15</b>	<b>54,200.00</b>
<b><u>z Reserves</u></b>								

# Eastport Villas Homeowners Association (826)

## Income Statement

Department Operating  
 Period 2/1/2026 To 2/28/2026 11:59:00 PM

		Current Month Operating			Year to Date Operating			Annual
		Fund	Budget	Variance	Fund	Budget	Variance	
600	Reserve Allocation	2,404.00	2,404.00	0.00	4,808.00	4,808.00	0.00	28,852.00
605	Reserve Interest Allocation	13.14	0.00	(13.14)	31.82	0.00	(31.82)	0.00
610	Reserve Special Assessmer	1,000.00	0.00	(1,000.00)	2,420.00	0.00	(2,420.00)	0.00
TOTAL z Reserves		<u>3,417.14</u>	<u>2,404.00</u>	<u>(1,013.14)</u>	<u>7,259.82</u>	<u>4,808.00</u>	<u>(2,451.82)</u>	<u>28,852.00</u>
TOTAL EXPENSES		<u>8,882.76</u>	<u>14,897.00</u>	<u>6,014.24</u>	<u>21,616.92</u>	<u>29,794.00</u>	<u>8,177.08</u>	<u>178,800.00</u>
Excess Revenue / Expense		<u>6,066.18</u>	<u>3.00</u>	<u>6,063.18</u>	<u>9,250.41</u>	<u>6.00</u>	<u>9,244.41</u>	<u>0.00</u>