

**EASTPORT VILLAS HOA**

*Financial Statements*

March 31, 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 03/31/2026

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<u>Assets</u>		
<u>Cash</u>		
AAB Checking	43,330.20	
<u>Total Cash</u>		43,330.20
<u>Reserve</u>		
AAB Reserve	54,209.22	
<u>Total Reserve</u>		54,209.22
<i>Total Assets</i>		<u><u>97,539.42</u></u>
<u>Liabilities &amp; Equity</u>		
<u>Operating</u>		
Operating Funds	12,493.00	
Y.T.D. Surplus/(Deficit)	13,626.38	
<u>Total Operating</u>		26,119.38
<u>Reserve</u>		
Reserves (Jan. 1st)	115,580.20	
Reserve Allocation	7,254.84	
Res Spec Assess Allocation	4,040.00	
Reserve Expenses	(55,455.00)	
<u>Total Reserve</u>		71,420.04
<i>Total Liabilities &amp; Equity</i>		<u><u>97,539.42</u></u>

# Eastport Villas Homeowners Association (826)

## Income Statement

Department Operating  
Period 3/1/2026 To 3/31/2026 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	13,658.70	14,880.00	(1,221.30)	42,058.70	44,640.00	(2,581.30)	178,560.00
410	Special Assessment	1,620.00	0.00	1,620.00	4,040.00	0.00	4,040.00	0.00
<b>TOTAL Assessment Revenue</b>		<b>15,278.70</b>	<b>14,880.00</b>	<b>398.70</b>	<b>46,098.70</b>	<b>44,640.00</b>	<b>1,458.70</b>	<b>178,560.00</b>
<b><u>Other Revenue</u></b>								
420	Late Charge	10.00	0.00	10.00	10.00	0.00	10.00	0.00
430	Late Charge Processing	7.50	0.00	7.50	7.50	0.00	7.50	0.00
450	Interest	11.02	8.00	3.02	36.27	24.00	12.27	100.00
465	Washer/Dryer Income	45.70	12.00	33.70	67.78	36.00	31.78	140.00
<b>TOTAL Other Revenue</b>		<b>74.22</b>	<b>20.00</b>	<b>54.22</b>	<b>121.55</b>	<b>60.00</b>	<b>61.55</b>	<b>240.00</b>
<b>TOTAL REVENUES</b>		<b>15,352.92</b>	<b>14,900.00</b>	<b>452.92</b>	<b>46,220.25</b>	<b>44,700.00</b>	<b>1,520.25</b>	<b>178,800.00</b>
<b>EXPENSES</b>								
<b><u>Administrative</u></b>								
502	Administration	187.50	79.00	(108.50)	384.00	237.00	(147.00)	950.00
503	Audit & Tax Preparation	0.00	100.00	100.00	0.00	300.00	300.00	1,200.00
504	Bookkeeping	334.00	334.00	0.00	1,002.00	1,002.00	0.00	4,008.00
505	Website	0.00	20.00	20.00	0.00	60.00	60.00	240.00
506	O.S., Printing, Postage	14.50	25.00	10.50	400.25	75.00	(325.25)	300.00
507	Civil Code Disclosures	0.00	48.00	48.00	200.00	144.00	(56.00)	575.00
508	Permits, Licenses, Fees, Taxes	0.00	83.00	83.00	0.00	249.00	249.00	1,000.00
510	Insurance	0.00	3,500.00	3,500.00	0.00	10,500.00	10,500.00	42,000.00
512	Contingency	0.00	124.00	124.00	0.00	372.00	372.00	1,485.00
514	Legal	1,537.66	833.00	(704.66)	1,537.66	2,499.00	961.34	10,000.00
518	Bank Fees	10.00	3.00	(7.00)	30.00	9.00	(21.00)	40.00
<b>TOTAL Administrative</b>		<b>2,083.66</b>	<b>5,149.00</b>	<b>3,065.34</b>	<b>3,553.91</b>	<b>15,447.00</b>	<b>11,893.09</b>	<b>61,798.00</b>
<b><u>Landscaping</u></b>								
520	Landscape Maintenance	800.00	850.00	50.00	3,200.00	2,550.00	(650.00)	10,200.00
521	Landscap Repairs, Extras	700.00	833.00	133.00	920.00	2,499.00	1,579.00	10,000.00
<b>TOTAL Landscaping</b>		<b>1,500.00</b>	<b>1,683.00</b>	<b>183.00</b>	<b>4,120.00</b>	<b>5,049.00</b>	<b>929.00</b>	<b>20,200.00</b>
<b><u>Operational</u></b>								
522	Cmn Area Repairs, Maint.	0.00	333.00	333.00	3,231.00	999.00	(2,232.00)	4,000.00
526	Pest Control	375.00	125.00	(250.00)	375.00	375.00	0.00	1,500.00
530	Plumbing	0.00	125.00	125.00	0.00	375.00	375.00	1,500.00
531	Fire Equipment Repairs/Main	0.00	29.00	29.00	0.00	87.00	87.00	350.00
532	Pool/Spa Contract	87.50	375.00	287.50	687.50	1,125.00	437.50	4,500.00
533	Pool/Spa Extras	0.00	150.00	150.00	0.00	450.00	450.00	1,800.00
536	Backflow Testing	0.00	8.00	8.00	0.00	24.00	24.00	100.00
<b>TOTAL Operational</b>		<b>462.50</b>	<b>1,145.00</b>	<b>682.50</b>	<b>4,293.50</b>	<b>3,435.00</b>	<b>(858.50)</b>	<b>13,750.00</b>
<b><u>Utilities</u></b>								
540	Electricity	486.34	1,500.00	1,013.66	1,961.05	4,500.00	2,538.95	18,000.00
541	Propane	0.00	83.00	83.00	0.00	249.00	249.00	1,000.00
542	Water/Sewer	1,780.43	2,333.00	552.57	5,483.57	6,999.00	1,515.43	28,000.00
544	Trash Removal	629.00	600.00	(29.00)	1,887.00	1,800.00	(87.00)	7,200.00

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## Income Statement

Department Operating  
 Period 3/1/2026 To 3/31/2026 11:59:00 PM

	Current Month Operating			Year to Date Operating			Annual
	Fund	Budget	Variance	Fund	Budget	Variance	
TOTAL Utilities	2,895.77	4,516.00	1,620.23	9,331.62	13,548.00	4,216.38	54,200.00
<b><u>z Reserves</u></b>							
600 Reserve Allocation	2,404.00	2,404.00	0.00	7,212.00	7,212.00	0.00	28,852.00
605 Reserve Interest Allocation	11.02	0.00	(11.02)	42.84	0.00	(42.84)	0.00
610 Reserve Special Assessmer	1,620.00	0.00	(1,620.00)	4,040.00	0.00	(4,040.00)	0.00
TOTAL z Reserves	4,035.02	2,404.00	(1,631.02)	11,294.84	7,212.00	(4,082.84)	28,852.00
TOTAL EXPENSES	10,976.95	14,897.00	3,920.05	32,593.87	44,691.00	12,097.13	178,800.00
Excess Revenue / Expense	4,375.97	3.00	4,372.97	13,626.38	9.00	13,617.38	0.00