

**EASTPORT VILLAS HOA**

*Financial Statements*

January 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 01/31/2026

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<u>Assets</u>		
<u>Cash</u>		
AAB Checking	45,508.48	
<u>Total Cash</u>		45,508.48
<u>Reserve</u>		
AAB Reserve	89,591.63	
<u>Total Reserve</u>		89,591.63
<i>Total Assets</i>		<u><u>135,100.11</u></u>
<u>Liabilities &amp; Equity</u>		
<u>Operating</u>		
Operating Funds	12,493.00	
Y.T.D. Surplus/(Deficit)	3,184.23	
<u>Total Operating</u>		15,677.23
<u>Reserve</u>		
Reserves (Jan. 1st)	115,580.20	
Reserve Allocation	2,422.68	
Res Spec Assess Allocation	1,420.00	
<u>Total Reserve</u>		119,422.88
<i>Total Liabilities &amp; Equity</i>		<u><u>135,100.11</u></u>

# Eastport Villas Homeowners Association (826)

## Income Statement

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

		Current Month Operating			Year to Date Operating			Annual
		Fund	Budget	Variance	Fund	Budget	Variance	
<b>REVENUES</b>								
<b><u>Assessment Revenue</u></b>								
400	Assessments	14,470.00	14,880.00	(410.00)	14,470.00	14,880.00	(410.00)	178,560.00
410	Special Assessment	1,420.00	0.00	1,420.00	1,420.00	0.00	1,420.00	0.00
<b>TOTAL Assessment Revenue</b>		<b>15,890.00</b>	<b>14,880.00</b>	<b>1,010.00</b>	<b>15,890.00</b>	<b>14,880.00</b>	<b>1,010.00</b>	<b>178,560.00</b>
<b><u>Other Revenue</u></b>								
450	Interest	18.68	8.00	10.68	18.68	8.00	10.68	100.00
465	Washer/Dryer Income	9.71	12.00	(2.29)	9.71	12.00	(2.29)	140.00
<b>TOTAL Other Revenue</b>		<b>28.39</b>	<b>20.00</b>	<b>8.39</b>	<b>28.39</b>	<b>20.00</b>	<b>8.39</b>	<b>240.00</b>
<b>TOTAL REVENUES</b>		<b>15,918.39</b>	<b>14,900.00</b>	<b>1,018.39</b>	<b>15,918.39</b>	<b>14,900.00</b>	<b>1,018.39</b>	<b>178,800.00</b>
<b>EXPENSES</b>								
<b><u>Administrative</u></b>								
502	Administration	17.00	79.00	62.00	17.00	79.00	62.00	950.00
503	Audit & Tax Preparation	0.00	100.00	100.00	0.00	100.00	100.00	1,200.00
504	Bookkeeping	334.00	334.00	0.00	334.00	334.00	0.00	4,008.00
505	Website	0.00	20.00	20.00	0.00	20.00	20.00	240.00
506	O.S., Printing,Postage	3.50	25.00	21.50	3.50	25.00	21.50	300.00
507	Civil Code Disclosures	0.00	48.00	48.00	0.00	48.00	48.00	575.00
508	Permits,Licenses,Fees,Taxes	0.00	83.00	83.00	0.00	83.00	83.00	1,000.00
510	Insurance	0.00	3,500.00	3,500.00	0.00	3,500.00	3,500.00	42,000.00
512	Contingency	0.00	124.00	124.00	0.00	124.00	124.00	1,485.00
514	Legal	0.00	833.00	833.00	0.00	833.00	833.00	10,000.00
518	Bank Fees	10.00	3.00	(7.00)	10.00	3.00	(7.00)	40.00
<b>TOTAL Administrative</b>		<b>364.50</b>	<b>5,149.00</b>	<b>4,784.50</b>	<b>364.50</b>	<b>5,149.00</b>	<b>4,784.50</b>	<b>61,798.00</b>
<b><u>Landscaping</u></b>								
520	Landscape Maintenance	1,600.00	850.00	(750.00)	1,600.00	850.00	(750.00)	10,200.00
521	Lndscp Repairs,Extras	0.00	833.00	833.00	0.00	833.00	833.00	10,000.00
<b>TOTAL Landscaping</b>		<b>1,600.00</b>	<b>1,683.00</b>	<b>83.00</b>	<b>1,600.00</b>	<b>1,683.00</b>	<b>83.00</b>	<b>20,200.00</b>
<b><u>Operational</u></b>								
522	Cmn Area Repairs, Maint.	3,075.00	333.00	(2,742.00)	3,075.00	333.00	(2,742.00)	4,000.00
526	Pest Control	0.00	125.00	125.00	0.00	125.00	125.00	1,500.00
530	Plumbing	0.00	125.00	125.00	0.00	125.00	125.00	1,500.00
531	Fire Equipment Repairs/Main	0.00	29.00	29.00	0.00	29.00	29.00	350.00
532	Pool/Spa Contract	300.00	375.00	75.00	300.00	375.00	75.00	4,500.00
533	Pool/Spa Extras	0.00	150.00	150.00	0.00	150.00	150.00	1,800.00
536	Backflow Testing	0.00	8.00	8.00	0.00	8.00	8.00	100.00
<b>TOTAL Operational</b>		<b>3,375.00</b>	<b>1,145.00</b>	<b>(2,230.00)</b>	<b>3,375.00</b>	<b>1,145.00</b>	<b>(2,230.00)</b>	<b>13,750.00</b>
<b><u>Utilities</u></b>								
540	Electricity	1,031.62	1,500.00	468.38	1,031.62	1,500.00	468.38	18,000.00
541	Propane	0.00	83.00	83.00	0.00	83.00	83.00	1,000.00
542	Water/Sewer	1,891.36	2,333.00	441.64	1,891.36	2,333.00	441.64	28,000.00
544	Trash Removal	629.00	600.00	(29.00)	629.00	600.00	(29.00)	7,200.00
<b>TOTAL Utilities</b>		<b>3,551.98</b>	<b>4,516.00</b>	<b>964.02</b>	<b>3,551.98</b>	<b>4,516.00</b>	<b>964.02</b>	<b>54,200.00</b>
<b><u>z Reserves</u></b>								

# Eastport Villas Homeowners Association (826)

## Income Statement

Department Operating  
 Period 1/1/2026 To 1/31/2026 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	2,404.00	2,404.00	0.00	28,852.00
605 Reserve Interest Allocation	18.68	0.00	(18.68)	18.68	0.00	(18.68)	0.00
610 Reserve Special Assessmer	1,420.00	0.00	(1,420.00)	1,420.00	0.00	(1,420.00)	0.00
<b>TOTAL z Reserves</b>	<u>3,842.68</u>	<u>2,404.00</u>	<u>(1,438.68)</u>	<u>3,842.68</u>	<u>2,404.00</u>	<u>(1,438.68)</u>	<u>28,852.00</u>
<b>TOTAL EXPENSES</b>	<u>12,734.16</u>	<u>14,897.00</u>	<u>2,162.84</u>	<u>12,734.16</u>	<u>14,897.00</u>	<u>2,162.84</u>	<u>178,800.00</u>
<b>Excess Revenue / Expense</b>	<u>3,184.23</u>	<u>3.00</u>	<u>3,181.23</u>	<u>3,184.23</u>	<u>3.00</u>	<u>3,181.23</u>	<u>0.00</u>