

EASTPORT VILLAS HOA

Financial Statements

November 30, 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 11/30/2025

<u>Assets</u>		
<u>Cash</u>		
AAB Checking	39,071.66	
<u>Total Cash</u>		39,071.66
<u>Reserve</u>		
AAB Reserve	84,954.81	
<u>Total Reserve</u>		84,954.81
<i>Total Assets</i>		<u><u>124,026.47</u></u>
<u>Liabilities & Equity</u>		
<u>Operating</u>		
Operating Funds	13,226.00	
Y.T.D. Surplus/(Deficit)	(4,994.05)	
<u>Total Operating</u>		8,231.95
<u>Reserve</u>		
Reserves (Jan. 1st)	71,201.17	
Reserve Allocation	18,493.35	
Res Spec Assess Allocation	255,500.00	
Reserve Expenses	(229,400.00)	
<u>Total Reserve</u>		115,794.52
<i>Total Liabilities & Equity</i>		<u><u>124,026.47</u></u>

Eastport Villas Homeowners Association (826)

Income Statement

Department Operating
Period 11/1/2025 To 11/30/2025 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	15,490.00	14,880.00	610.00	161,670.74	163,680.00	(2,009.26)	178,560.00
410	Special Assessment	0.00	0.00	0.00	255,500.00	0.00	255,500.00	0.00
TOTAL Assessment Revenue		15,490.00	14,880.00	610.00	417,170.74	163,680.00	253,490.74	178,560.00
<u>Other Revenue</u>								
420	Late Charge	0.00	0.00	0.00	132.00	0.00	132.00	0.00
430	Late Charge Processing	(185.00)	0.00	(185.00)	(7.50)	0.00	(7.50)	0.00
450	Interest	16.89	16.00	0.89	171.42	176.00	(4.58)	190.00
460	Other Income	0.00	0.00	0.00	88.15	0.00	88.15	0.00
465	Washer/Dryer Income	13.47	67.00	(53.53)	131.47	737.00	(605.53)	800.00
TOTAL Other Revenue		(154.64)	83.00	(237.64)	515.54	913.00	(397.46)	990.00
TOTAL REVENUES		15,335.36	14,963.00	372.36	417,686.28	164,593.00	253,093.28	179,550.00
EXPENSES								
<u>Administrative</u>								
502	Administration	448.50	100.00	(348.50)	1,024.82	1,100.00	75.18	1,200.00
503	Audit & Tax Preparation	0.00	153.00	153.00	334.00	1,683.00	1,349.00	1,835.00
504	Bookkeeping	334.00	208.00	(126.00)	2,989.63	2,288.00	(701.63)	2,500.00
505	Website	0.00	20.00	20.00	0.00	220.00	220.00	238.00
506	O.S., Printing,Postage	145.34	42.00	(103.34)	452.43	462.00	9.57	500.00
507	Civil Code Disclosures	617.50	48.00	(569.50)	1,192.50	528.00	(664.50)	575.00
508	Permits,Licenses,Fees,Taxe:	237.60	383.00	145.40	6,723.70	4,213.00	(2,510.70)	4,600.00
510	Insurance	3,909.74	3,417.00	(492.74)	39,791.38	37,587.00	(2,204.38)	41,000.00
514	Legal	0.00	1,667.00	1,667.00	20,349.70	18,337.00	(2,012.70)	20,000.00
518	Bank Fees	10.00	1.00	(9.00)	70.00	11.00	(59.00)	10.00
TOTAL Administrative		5,702.68	6,039.00	336.32	72,928.16	66,429.00	(6,499.16)	72,458.00
<u>Landscaping</u>								
520	Landscape Maintenance	800.00	792.00	(8.00)	8,740.00	8,712.00	(28.00)	9,500.00
521	Lndscp Repairs,Extras	350.00	0.00	(350.00)	500.00	0.00	(500.00)	0.00
TOTAL Landscaping		1,150.00	792.00	(358.00)	9,240.00	8,712.00	(528.00)	9,500.00
<u>Operational</u>								
522	Cmn Area Repairs, Maint.	1,268.00	417.00	(851.00)	5,876.92	4,587.00	(1,289.92)	5,000.00
526	Pest Control	0.00	142.00	142.00	1,403.00	1,562.00	159.00	1,700.00
528	Janitorial	0.00	46.00	46.00	549.00	506.00	(43.00)	549.00
530	Plumbing	0.00	167.00	167.00	511.81	1,837.00	1,325.19	2,000.00
531	Fire Equipment Repairs/Main	0.00	27.00	27.00	0.00	297.00	297.00	320.00
532	Pool/Spa Contract	100.00	500.00	400.00	5,000.00	5,500.00	500.00	6,000.00
533	Pool/Spa Extras	0.00	150.00	150.00	2,220.00	1,650.00	(570.00)	1,800.00
536	Backflow Testing	0.00	8.00	8.00	95.00	88.00	(7.00)	95.00
TOTAL Operational		1,368.00	1,457.00	89.00	15,655.73	16,027.00	371.27	17,464.00
<u>Utilities</u>								
538	Plumbing	0.00	167.00	167.00	600.00	1,837.00	1,237.00	2,000.00
540	Electricity	0.00	0.00	0.00	12,713.60	0.00	(12,713.60)	0.00
541	Propane	0.00	83.00	83.00	764.35	913.00	148.65	1,000.00

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Period 11/1/2025 To 11/30/2025 11:59:00 PM

		Current Month Operating			Year to Date Operating			
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542	Water/Sewer	2,206.47	2,375.00	168.53	30,094.07	26,125.00	(3,969.07)	28,500.00
544	Trash Removal	629.00	667.00	38.00	6,691.07	7,337.00	645.93	8,000.00
TOTAL Utilities		<u>2,835.47</u>	<u>3,292.00</u>	<u>456.53</u>	<u>50,863.09</u>	<u>36,212.00</u>	<u>(14,651.09)</u>	<u>39,500.00</u>
<u>z Reserves</u>								
600	Reserve Allocation	1,667.00	1,667.00	0.00	18,337.00	18,337.00	0.00	20,000.00
605	Reserve Interest Allocation	16.89	0.00	(16.89)	156.35	0.00	(156.35)	0.00
610	Reserve Special Assessmer	0.00	0.00	0.00	255,500.00	0.00	(255,500.00)	0.00
TOTAL z Reserves		<u>1,683.89</u>	<u>1,667.00</u>	<u>(16.89)</u>	<u>273,993.35</u>	<u>18,337.00</u>	<u>(255,656.35)</u>	<u>20,000.00</u>
TOTAL EXPENSES		<u>12,740.04</u>	<u>13,247.00</u>	<u>506.96</u>	<u>422,680.33</u>	<u>145,717.00</u>	<u>(276,963.33)</u>	<u>158,922.00</u>
Excess Revenue / Expense		<u>2,595.32</u>	<u>1,716.00</u>	<u>879.32</u>	<u>(4,994.05)</u>	<u>18,876.00</u>	<u>(23,870.05)</u>	<u>20,628.00</u>