

EASTPORT VILLAS HOA

Financial Statements

December 31, 2021

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 12/31/2021

<u>Assets</u>		
<u>Cash</u>		
AAB Checking	26,342.10	
<u>Total Cash</u>		26,342.10
<u>Reserve</u>		
AAB Reserve	53,039.71	
<u>Total Reserve</u>		53,039.71
<i>Total Assets</i>		<u>79,381.81</u>
 <u>Liabilities & Equity</u>		
<u>Operating</u>		
Operating Funds	7,500.00	
Y.T.D. Surplus/(Deficit)	1,225.12	
<u>Total Operating</u>		8,725.12
<u>Reserve</u>		
Reserves (Jan. 1st)	94,341.22	
Reserve Allocation	25,298.47	
Reserve Expenses	(48,983.00)	
<u>Total Reserve</u>		70,656.69
<i>Total Liabilities & Equity</i>		<u>79,381.81</u>

Eastport Villas Homeowners Association (826)

Income Statement

Department Operating
Period 12/1/2021 To 12/31/2021 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	9,280.00	9,600.00	(320.00)	115,023.50	115,200.00	(176.50)	115,200.00
TOTAL Assessment Revenue		9,280.00	9,600.00	(320.00)	115,023.50	115,200.00	(176.50)	115,200.00
<u>Other Revenue</u>								
420	Late Charge	10.00	0.00	10.00	80.00	0.00	80.00	0.00
430	Late Charge Processing	7.50	0.00	7.50	7.50	0.00	7.50	0.00
450	Interest	6.52	0.00	6.52	98.47	0.00	98.47	0.00
465	Washer/Dryer Income	0.00	0.00	0.00	360.84	0.00	360.84	0.00
TOTAL Other Revenue		24.02	0.00	24.02	546.81	0.00	546.81	0.00
TOTAL REVENUES		9,304.02	9,600.00	(295.98)	115,570.31	115,200.00	370.31	115,200.00
EXPENSES								
<u>Administrative</u>								
502	Administration	195.00	25.00	(170.00)	980.00	300.00	(680.00)	300.00
504	Bookkeeping	275.00	275.00	0.00	3,300.00	3,300.00	0.00	3,300.00
505	Website	0.00	25.00	25.00	300.00	300.00	0.00	300.00
506	O.S., Printing, Postage	3.50	13.00	9.50	229.63	200.00	(29.63)	200.00
507	Civil Code Disclosures	240.00	13.00	(227.00)	825.00	200.00	(625.00)	200.00
508	Permits, Licenses, Fees, Taxes	0.00	75.00	75.00	1,692.00	900.00	(792.00)	900.00
510	Insurance	0.00	1,000.00	1,000.00	14,021.08	12,000.00	(2,021.08)	12,000.00
514	Legal	0.00	6.00	6.00	0.00	28.00	28.00	28.00
TOTAL Administrative		713.50	1,432.00	718.50	21,347.71	17,228.00	(4,119.71)	17,228.00
<u>Landscaping</u>								
520	Landscape Maintenance	700.00	600.00	(100.00)	7,500.00	7,200.00	(300.00)	7,200.00
TOTAL Landscaping		700.00	600.00	(100.00)	7,500.00	7,200.00	(300.00)	7,200.00
<u>Operating</u>								
524	Supplies	0.00	13.00	13.00	58.31	200.00	141.69	200.00
TOTAL Operating		0.00	13.00	13.00	58.31	200.00	141.69	200.00
<u>Operational</u>								
526	Pest Control	170.00	85.00	(85.00)	1,020.00	1,020.00	0.00	1,020.00
528	Janitorial	105.00	105.00	0.00	716.00	1,260.00	544.00	1,260.00
530	Plumbing	0.00	0.00	0.00	65.00	0.00	(65.00)	0.00
532	Pool/Spa Contract	(250.00)	325.00	575.00	3,350.00	3,900.00	550.00	3,900.00
536	Backflow Testing	0.00	10.00	10.00	250.00	65.00	(185.00)	65.00
TOTAL Operational		25.00	525.00	500.00	5,401.00	6,245.00	844.00	6,245.00
<u>Repairs and Maintenance</u>								
522	Cmn Area Repairs, Maint.	859.00	1,029.00	170.00	9,141.23	12,337.00	3,195.77	12,337.00
TOTAL Repairs and Maintenance		859.00	1,029.00	170.00	9,141.23	12,337.00	3,195.77	12,337.00
<u>Utilities</u>								
538	Plumbing	600.00	157.00	(443.00)	2,400.00	1,950.00	(450.00)	1,950.00
540	Electricity	0.00	837.00	837.00	7,897.03	10,000.00	2,102.97	10,000.00
541	Propane	379.17	91.00	(288.17)	1,121.65	1,070.00	(51.65)	1,070.00
542	Water/Sewer	2,261.40	2,304.00	42.60	28,928.63	27,670.00	(1,258.63)	27,670.00
544	Trash Removal	407.21	512.00	104.79	5,251.16	6,100.00	848.84	6,100.00

Eastport Villas Homeowners Association (826)

Income Statement

Department Operating

Period 12/1/2021 To 12/31/2021 11:59:00 PM

	Current Month Operating			Year to Date Operating			Annual
	Fund	Budget	Variance	Fund	Budget	Variance	
TOTAL Utilities	3,647.78	3,901.00	253.22	45,598.47	46,790.00	1,191.53	46,790.00
<u>z Reserves</u>							
600 Reserve Allocation	2,100.00	2,100.00	0.00	25,200.00	25,200.00	0.00	25,200.00
605 Reserve Interest Allocation	6.52	0.00	(6.52)	98.47	0.00	(98.47)	0.00
TOTAL z Reserves	2,106.52	2,100.00	(6.52)	25,298.47	25,200.00	(98.47)	25,200.00
TOTAL EXPENSES	8,051.80	9,600.00	1,548.20	114,345.19	115,200.00	854.81	115,200.00
Excess Revenue / Expense	1,252.22	0.00	1,252.22	1,225.12	0.00	1,225.12	0.00

AP Check Register with Detail

Check Date 12/1/2021 To 12/31/2021 11:59:00 PM

Eastport Villas Homeowners Association (826)

Check #	Check Date	Ctrl #	Vendor	Department	Amount	Status
Invoice #		Expense Memo				
AAB Checking						11
Auto	12/1/2021	11338	SOUTHERN CALIFORNIA EDISON		780.10	PAID
Inv. # 700633310620NOV21		540	Electricity ELECTRIC 9/10-10/11	Operating	780.10	
1491	12/7/2021	11219	ASSOCIATED PROFESSIONAL SERVICE		713.50	PAID
Inv. # 11/30/2021		504	Bookkeeping BOOKKEEPING	Operating	275.00	
Inv. # 11/30/2021-1		506	O.S., Printing,Postage OFFICE SUPPLY	Operating	3.50	
Inv. # 11/30/2021-AD		507	Civil Code Disclosures ANNUAL DISCLOSURES	Operating	240.00	
Inv. # 11/30/2021-ADM		502	Administration ADMINISTRATION	Operating	195.00	
1492	12/7/2021	11219	MAIDPRO		105.00	PAID
Inv. # 16559611		528	Janitorial CLEANING SERVICE NOV21	Operating	105.00	
1493	12/7/2021	11219	EDUARDO HERNANDEZ SANCHEZ		700.00	PAID
Inv. # NI#DEC21		522	Cmn Area Repairs, Maint. LANDSCAPING DEC21	Operating	700.00	
1494	12/7/2021	11219	BLUERIDGE POOLS		1,059.00	PAID
Inv. # 563		532	Pool/Spa Contract POOL SERVICE NOV21	Operating	200.00	
Inv. # 563X		522	Cmn Area Repairs, Maint. POOL LIGHT REPLACED	Operating	859.00	
1495	12/7/2021	11219	SOUTHWOOD PEST CONTROL, INC.		170.00	PAID
Inv. # 0289940		526	Pest Control PEST CONTROL OCT21	Operating	85.00	
Inv. # 0290796		526	Pest Control PEST CONTROL NOV21	Operating	85.00	
1496	12/13/2021	11263	CR&R INCORPORATED		407.21	PAID
Inv. # 000098945		544	Trash Removal TRASH REMOVAL DEC21	Operating	407.21	
1497	12/21/2021	11303	ALL STATE PROPANE		379.17	PAID
Inv. # 493664		541	Propane TANK PROPANE RENTAL	Operating	379.17	
1498	12/21/2021	11303	ELSNORE VALLEY MUNICIPAL		2,261.40	PAID
Inv. # 039407DEC21		542	Water/Sewer WATER & SEWER 10/26-11/26	Operating	2,261.40	
1499	12/21/2021	11303	NOOTBAAR PLUMBING AND DRAIN, INC		600.00	PAID
Inv. # 4843		538	Plumbing SEWER CLEAN OUT - QTRLY	Operating	600.00	
1500	12/21/2021	11304	EASTPORT VILLAS HOA		2,100.00	PAID
Inv. # 12/24/2021-AUTO		101	AAB Reserve RESERVE TRANSFER -8506939052	Operating	2,100.00	

AP Check Register with Detail

Check Date 12/1/2021 To 12/31/2021 11:59:00 PM

Eastport Villas Homeowners Association (826)

Check #	Check Date	Ctrl #	Vendor	Department	Amount	Status
Invoice #		Expense				
		Memo				
					Total	9,275.38
					Voided	0.00
AAB Checking TOTAL \$					9,275.38	