

**EASTPORT VILLAS HOA**

*Financial Statements*

September 30, 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 09/30/2021

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Assets

Cash

AAB Checking 23,239.07

Total Cash 23,239.07

Reserve

AAB Reserve 51,085.08

Total Reserve 51,085.08

*Total Assets* 74,324.15

Liabilities & Equity

Operating

Operating Funds 7,500.00

Y.T.D. Surplus/(Deficit) (1,877.91)

Total Operating 5,622.09

Reserve

Reserves (Jan. 1st) 94,341.22

Reserve Allocation 18,978.84

Reserve Expenses (44,618.00)

Total Reserve 68,702.06

*Total Liabilities & Equity* 74,324.15

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# Eastport Villas Homeowners Association (826)

## Income Statement

Department Operating  
Period 9/1/2021 To 9/30/2021 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                    | 9,185.00                | 9,600.00        | (415.00)          | 85,607.50              | 86,400.00        | (792.50)          | 115,200.00        |
| <b>TOTAL Assessment Revenue</b>       |                                | <b>9,185.00</b>         | <b>9,600.00</b> | <b>(415.00)</b>   | <b>85,607.50</b>       | <b>86,400.00</b> | <b>(792.50)</b>   | <b>115,200.00</b> |
| <b><u>Other Revenue</u></b>           |                                |                         |                 |                   |                        |                  |                   |                   |
| 420                                   | Late Charge                    | 0.00                    | 0.00            | 0.00              | 50.00                  | 0.00             | 50.00             | 0.00              |
| 430                                   | Late Charge Processing         | (7.50)                  | 0.00            | (7.50)            | 0.00                   | 0.00             | 0.00              | 0.00              |
| 450                                   | Interest                       | 5.24                    | 0.00            | 5.24              | 78.84                  | 0.00             | 78.84             | 0.00              |
| 465                                   | Washer/Dryer Income            | 0.00                    | 0.00            | 0.00              | 258.46                 | 0.00             | 258.46            | 0.00              |
| <b>TOTAL Other Revenue</b>            |                                | <b>(2.26)</b>           | <b>0.00</b>     | <b>(2.26)</b>     | <b>387.30</b>          | <b>0.00</b>      | <b>387.30</b>     | <b>0.00</b>       |
| <b>TOTAL REVENUES</b>                 |                                | <b>9,182.74</b>         | <b>9,600.00</b> | <b>(417.26)</b>   | <b>85,994.80</b>       | <b>86,400.00</b> | <b>(405.20)</b>   | <b>115,200.00</b> |
| <b>EXPENSES</b>                       |                                |                         |                 |                   |                        |                  |                   |                   |
| <b><u>Administrative</u></b>          |                                |                         |                 |                   |                        |                  |                   |                   |
| 502                                   | Administration                 | 140.00                  | 25.00           | (115.00)          | 395.00                 | 225.00           | (170.00)          | 300.00            |
| 504                                   | Bookkeeping                    | 275.00                  | 275.00          | 0.00              | 2,475.00               | 2,475.00         | 0.00              | 3,300.00          |
| 505                                   | Website                        | 0.00                    | 25.00           | 25.00             | 0.00                   | 225.00           | 225.00            | 300.00            |
| 506                                   | O.S., Printing, Postage        | 3.50                    | 17.00           | 13.50             | 59.50                  | 153.00           | 93.50             | 200.00            |
| 507                                   | Civil Code Disclosures         | 0.00                    | 17.00           | 17.00             | 125.00                 | 153.00           | 28.00             | 200.00            |
| 508                                   | Permits, Licenses, Fees, Taxes | 0.00                    | 75.00           | 75.00             | 1,692.00               | 675.00           | (1,017.00)        | 900.00            |
| 510                                   | Insurance                      | 0.00                    | 1,000.00        | 1,000.00          | 14,021.08              | 9,000.00         | (5,021.08)        | 12,000.00         |
| 514                                   | Legal                          | 0.00                    | 2.00            | 2.00              | 0.00                   | 18.00            | 18.00             | 28.00             |
| <b>TOTAL Administrative</b>           |                                | <b>418.50</b>           | <b>1,436.00</b> | <b>1,017.50</b>   | <b>18,767.58</b>       | <b>12,924.00</b> | <b>(5,843.58)</b> | <b>17,228.00</b>  |
| <b><u>Landscaping</u></b>             |                                |                         |                 |                   |                        |                  |                   |                   |
| 520                                   | Landscape Maintenance          | 1,300.00                | 600.00          | (700.00)          | 6,100.00               | 5,400.00         | (700.00)          | 7,200.00          |
| <b>TOTAL Landscaping</b>              |                                | <b>1,300.00</b>         | <b>600.00</b>   | <b>(700.00)</b>   | <b>6,100.00</b>        | <b>5,400.00</b>  | <b>(700.00)</b>   | <b>7,200.00</b>   |
| <b><u>Operating</u></b>               |                                |                         |                 |                   |                        |                  |                   |                   |
| 524                                   | Supplies                       | 0.00                    | 17.00           | 17.00             | 32.27                  | 153.00           | 120.73            | 200.00            |
| <b>TOTAL Operating</b>                |                                | <b>0.00</b>             | <b>17.00</b>    | <b>17.00</b>      | <b>32.27</b>           | <b>153.00</b>    | <b>120.73</b>     | <b>200.00</b>     |
| <b><u>Operational</u></b>             |                                |                         |                 |                   |                        |                  |                   |                   |
| 526                                   | Pest Control                   | 85.00                   | 85.00           | 0.00              | 765.00                 | 765.00           | 0.00              | 1,020.00          |
| 528                                   | Janitorial                     | 105.00                  | 105.00          | 0.00              | 506.00                 | 945.00           | 439.00            | 1,260.00          |
| 530                                   | Plumbing                       | 0.00                    | 0.00            | 0.00              | 65.00                  | 0.00             | (65.00)           | 0.00              |
| 532                                   | Pool/Spa Contract              | 0.00                    | 325.00          | 325.00            | 2,250.00               | 2,925.00         | 675.00            | 3,900.00          |
| 536                                   | Backflow Testing               | 0.00                    | 5.00            | 5.00              | 250.00                 | 45.00            | (205.00)          | 65.00             |
| <b>TOTAL Operational</b>              |                                | <b>190.00</b>           | <b>520.00</b>   | <b>330.00</b>     | <b>3,836.00</b>        | <b>4,680.00</b>  | <b>844.00</b>     | <b>6,245.00</b>   |
| <b><u>Repairs and Maintenance</u></b> |                                |                         |                 |                   |                        |                  |                   |                   |
| 522                                   | Cmn Area Repairs, Maint.       | 2,550.00                | 1,028.00        | (1,522.00)        | 7,237.96               | 9,252.00         | 2,014.04          | 12,337.00         |
| <b>TOTAL Repairs and Maintenance</b>  |                                | <b>2,550.00</b>         | <b>1,028.00</b> | <b>(1,522.00)</b> | <b>7,237.96</b>        | <b>9,252.00</b>  | <b>2,014.04</b>   | <b>12,337.00</b>  |
| <b><u>Utilities</u></b>               |                                |                         |                 |                   |                        |                  |                   |                   |
| 538                                   | Plumbing                       | 0.00                    | 163.00          | 163.00            | 1,200.00               | 1,467.00         | 267.00            | 1,950.00          |
| 540                                   | Electricity                    | 787.52                  | 833.00          | 45.48             | 6,452.18               | 7,497.00         | 1,044.82          | 10,000.00         |
| 541                                   | Propane                        | 0.00                    | 89.00           | 89.00             | 742.48                 | 801.00           | 58.52             | 1,070.00          |
| 542                                   | Water/Sewer                    | 3,023.99                | 2,306.00        | (717.99)          | 20,495.87              | 20,754.00        | 258.13            | 27,670.00         |
| 544                                   | Trash Removal                  | 407.21                  | 508.00          | 100.79            | 4,029.53               | 4,572.00         | 542.47            | 6,100.00          |

# Eastport Villas Homeowners Association (826)

## Income Statement

Department Operating  
 Period 9/1/2021 To 9/30/2021 11:59:00 PM

|                                 | Current Month Operating |          |            | Year to Date Operating |           |            | Annual     |
|---------------------------------|-------------------------|----------|------------|------------------------|-----------|------------|------------|
|                                 | Fund                    | Budget   | Variance   | Fund                   | Budget    | Variance   |            |
| TOTAL Utilities                 | 4,218.72                | 3,899.00 | (319.72)   | 32,920.06              | 35,091.00 | 2,170.94   | 46,790.00  |
| <b><u>z Reserves</u></b>        |                         |          |            |                        |           |            |            |
| 600 Reserve Allocation          | 2,100.00                | 2,100.00 | 0.00       | 18,900.00              | 18,900.00 | 0.00       | 25,200.00  |
| 605 Reserve Interest Allocation | 5.24                    | 0.00     | (5.24)     | 78.84                  | 0.00      | (78.84)    | 0.00       |
| TOTAL z Reserves                | 2,105.24                | 2,100.00 | (5.24)     | 18,978.84              | 18,900.00 | (78.84)    | 25,200.00  |
| TOTAL EXPENSES                  | 10,782.46               | 9,600.00 | (1,182.46) | 87,872.71              | 86,400.00 | (1,472.71) | 115,200.00 |
| Excess Revenue / Expense        | (1,599.72)              | 0.00     | (1,599.72) | (1,877.91)             | 0.00      | (1,877.91) | 0.00       |

# AP Check Register with Detail

Check Date 9/1/2021 To 9/30/2021 11:59:00 PM

## Eastport Villas Homeowners Association (826)

| Check #                | Check Date | Ctrl #       | Vendor  | Department | Amount   | Status    |
|------------------------|------------|--------------|---|------------|----------|-----------|
| Invoice #              |            | Expense Memo |   |            |          |           |
| <b>AAB Checking</b>    |            |              |   |            |          | <b>11</b> |
| Auto                   | 9/30/2021  | 109780       | SOUTHERN CALIFORNIA EDISON                        |            | 787.52   | PAID      |
| Inv. # 70063331        | SEP21      | 540          | Electricity<br>ELECTRIC 8/11-9/9                  | Operating  | 787.52   |           |
| 1462                   | 9/2/2021   | 108090       | JAMES CASTRO                                      |            | 2,550.00 | PAID      |
| Inv. # NI#AUG21        |            | 522          | Cmn Area Repairs, Maint.<br>TREE TRIMMING         | Operating  | 2,550.00 |           |
| 1463                   | 9/7/2021   | 108300       | ASSOCIATED PROFESSIONAL SERVICE                   |            | 426.00   | PAID      |
| Inv. # 8/31/2021       |            | 504          | Bookkeeping<br>BOOKKEEPING                        | Operating  | 275.00   |           |
| Inv. # 8/31/2021-1     |            | 506          | O.S., Printing, Postage<br>OFFICE SUPPLY          | Operating  | 3.50     |           |
| Inv. # 8/31/2021-ADM   |            | 502          | Administration<br>ADMINISTRATION                  | Operating  | 140.00   |           |
| Inv. # 8/31/2021-COL   |            | 430          | Late Charge Processing<br>COLLECTIONS             | Operating  | 7.50     |           |
| 1464                   | 9/7/2021   | 108300       | MAIDPRO   |            | 105.00   | PAID      |
| Inv. # 16069505        |            | 528          | Janitorial<br>MONTHLY CLEANING AUG21              | Operating  | 105.00   |           |
| 1465                   | 9/7/2021   | 108300       | EDUARDO HERNANDEZ SANCHEZ                         |            | 600.00   | PAID      |
| Inv. # NI#AUG21        |            | 520          | Landscape Maintenance<br>LANDSCAPE SERVICE AUG21  | Operating  | 600.00   |           |
| 1466                   | 9/23/2021  | 109070       | EASTPORT VILLAS HOA                               |            | 2,100.00 | PAID      |
| Inv. # 09/24/2021-AUTO |            | 101          | AAB Reserve<br>RESERVE TRANSFER -8506939052       | Operating  | 2,100.00 |           |
| 1467                   | 9/23/2021  | 109070       | ELSINORE VALLEY MUNICIPAL                         |            | 3,023.99 | PAID      |
| Inv. # 039407          | SEP21      | 542          | Water/Sewer<br>WATER & SEWER 7/27-8/27            | Operating  | 3,023.99 |           |
| 1468                   | 9/23/2021  | 109070       | CR&R INCORPORATED                                 |            | 407.21   | PAID      |
| Inv. # 0097655         |            | 544          | Trash Removal<br>TRASH REMOVAL SEP21              | Operating  | 407.21   |           |
| 1469                   | 9/23/2021  | 109070       | EDUARDO HERNANDEZ SANCHEZ                         |            | 700.00   | PAID      |
| Inv. # NI#SEP21        |            | 520          | Landscape Maintenance<br>LANDSCAPE SERVICE SEPT21 | Operating  | 700.00   |           |
| 1470                   | 9/23/2021  | 109070       | SOUTHWOOD PEST CONTROL, INC.                      |            | 85.00    | PAID      |
| Inv. # 0288057         |            | 526          | Pest Control<br>PEST CONTROL AUG21                | Operating  | 85.00    |           |
| 1471                   | 9/23/2021  | 109070       | MAIDPRO   |            | 105.00   | PAID      |
| Inv. # 16217976        |            | 528          | Janitorial<br>CLEANING SERVICE                    | Operating  | 105.00   |           |

# AP Check Register with Detail

Check Date 9/1/2021 To 9/30/2021 11:59:00 PM

## Eastport Villas Homeowners Association (826)

| Check #   | Check Date | Ctrl #  | Vendor | Department | Amount                       | Status           |
|-----------|------------|---------|--------|------------|------------------------------|------------------|
| Invoice # |            | Expense |        |            |                              |                  |
|           |            | Memo    |        |            |                              |                  |
|           |            |         |        |            | <b>Total</b>                 | <b>10,889.72</b> |
|           |            |         |        |            | <b>Voided</b>                | <b>0.00</b>      |
|           |            |         |        |            | <b>AAB Checking TOTAL \$</b> | <b>10,889.72</b> |