

## CASTLE HIGHLANDS

AS OF APRIL 30, 2019

## ASSETS

## CASH

1012 CASH-US BANK	15,675.29
1022 RES-US BANK MM	<u>98,633.66</u>

## TOTAL CASH

114,308.95

## ACCOUNTS RECEIVABLE

1110 DUES RECEIVABLE	<u>400.30</u>
----------------------	---------------

## TOTAL RECEIVABLES

400.30

## TOTAL ASSETS

114,709.25

## LIABILITIES &amp; EQUITY

## CURRENT LIABILITIES

2115 PREPAID ASSESSMENTS	<u>16,624.13</u>
--------------------------	------------------

## TOTAL LIABILITIES

16,624.13

## EQUITY

2935 RESERVES-UNALLOC	33,684.48
2940 CURRENT EARNINGS	1,705.88
2941 CURRENT EARNINGS	(1,705.88)
2950 RESERVE FUND-PRIOR	71,109.46
2955 RESERVE FUND-CURRENT	1,360.74
2960 OPERATING FUND-PRIOR	(8,414.70)
2965 OPERATING FD-CURRENT	<u>345.14</u>

## TOTAL EQUITY

98,085.12

## TOT LIABILITY AND EQUITY

114,709.25

CASTLE HIGHLANDS

Budget Comparison Report  
AS OF APRIL 30, 2019

PREPARED BY  
WESTERN STATES PROPERTY SERVICES, INC.

	BUDGET	ACTUAL	CURR. VARIANCE	YTD BUDGET	YTD ACTUAL	YTD VARIANCE
<b>INCOME</b>						
5110 ASSESSMENTS	\$4,880.00	\$4,880.00	\$0.00	\$19,520.00	\$19,520.00	\$0.00
5111 PREPAYMENT DISCOUNT	0.00	0.00	0.00	(720.00)	(744.00)	(24.00)
5210 LATE FEE CHARGE	0.00	60.00	60.00	0.00	170.00	170.00
5220 COLLECTION COST REC	200.00	0.00	(200.00)	800.00	81.00	(719.00)
5245 INTEREST INCOME	0.00	0.75	0.75	0.00	2.98	2.98
5255 MISC INCOME	0.00	0.00	0.00	0.00	(50.00)	(50.00)
5450 TRANSFERS TO RESERVE	(300.00)	(300.00)	0.00	(1,200.00)	(1,200.00)	0.00
<b>TOTAL INCOME</b>	<b>4,780.00</b>	<b>4,640.75</b>	<b>(139.25)</b>	<b>18,400.00</b>	<b>17,779.98</b>	<b>(620.02)</b>
<b>EXPENSES</b>						
7030 MANAGEMENT FEES	735.00	735.00	0.00	2,940.00	2,940.00	0.00
7040 LEGAL FEES	250.00	0.00	250.00	250.00	0.00	250.00
7045 LEGAL COLLECTIONS	200.00	0.00	200.00	800.00	81.00	719.00
7055 AUDIT FEES	325.00	325.00	0.00	325.00	325.00	0.00
7060 PRINTING & COPYING	50.00	13.95	36.05	200.00	756.10	(556.10)
7062 POSTAGE	20.00	14.50	5.50	80.00	63.61	16.39
7090 MISC ADMINISTRATIVE	0.00	27.00	(27.00)	0.00	195.50	(195.50)
<b>TOTAL ADMINISTRATIVE</b>	<b>1,580.00</b>	<b>1,115.45</b>	<b>464.55</b>	<b>4,595.00</b>	<b>4,361.21</b>	<b>233.79</b>
7130 INSURANCE	0.00	1,347.00	(1,347.00)	2,640.00	2,392.00	248.00
<b>TOTAL TAXES &amp; INSURANCE</b>	<b>0.00</b>	<b>1,347.00</b>	<b>(1,347.00)</b>	<b>2,640.00</b>	<b>2,392.00</b>	<b>248.00</b>
7320 GAS/ELECTRIC	70.00	70.87	(0.87)	280.00	224.55	55.45
7370 WATER	535.00	488.06	46.94	2,140.00	1,952.24	187.76
7380 TRASH REMOVAL	1,486.00	1,646.62	(160.62)	5,873.00	6,507.34	(634.34)
<b>TOTAL UTILITIES</b>	<b>2,091.00</b>	<b>2,205.55</b>	<b>(114.55)</b>	<b>8,293.00</b>	<b>8,684.13</b>	<b>(391.13)</b>
7415 LANDSCAPE CONTRACT	875.00	0.00	875.00	1,750.00	0.00	1,750.00
7440 SPRINKLER SYS MAINT	50.00	0.00	50.00	50.00	0.00	50.00
7460 FENCE REPAIRS	60.00	0.00	60.00	60.00	0.00	60.00
<b>TOTAL LANDSCAPE MAINT</b>	<b>985.00</b>	<b>0.00</b>	<b>985.00</b>	<b>1,860.00</b>	<b>0.00</b>	<b>1,860.00</b>
7630 SNOW REMOVAL	600.00	252.50	347.50	2,200.00	1,997.50	202.50

**CASTLE HIGHLANDS**

**Budget Comparison Report  
AS OF APRIL 30, 2019  
PREPARED BY  
WESTERN STATES PROPERTY SERVICES, INC.**

	BUDGET	ACTUAL	CURR. VARIANCE	YTD BUDGET	YTD ACTUAL	YTD VARIANCE
<b>TOTAL SNOW/ROAD MAINT</b>	600.00	252.50	347.50	2,200.00	1,997.50	202.50
<b>TOTAL EXPENSES</b>	5,256.00	4,920.50	335.50	19,588.00	17,434.84	2,153.16
<b>NET PROFIT/LOSS</b>	(476.00)	(279.75)	196.25	(1,188.00)	345.14	1,533.14

CASTLE HIGHLANDS

Budget Comparison Report  
 AS OF APRIL 30, 2019  
 PREPARED BY  
 WESTERN STATES PROPERTY SERVICES, INC.

	BUDGET	ACTUAL	CURR. VARIANCE	YTD BUDGET	YTD ACTUAL	YTD VARIANCE
<b>RESERVE REVENUE</b>						
9200 TRANSFER TO RESERVE	300.00	300.00	0.00	1,200.00	1,200.00	0.00
9350 INTEREST INCOME	0.00	40.42	40.42	0.00	160.74	160.74
<b>TOTAL REVENUE</b>	300.00	340.42	40.42	1,200.00	1,360.74	160.74

**RESERVE EXPENSE**

<b>EXPENSE</b>						
<b>EXCESS/LOSS OF RESERVES</b>	300.00	340.42	40.42	1,200.00	1,360.74	160.74