

WESTCHESTER CONDOMINIUM ASSOCIATION, INC.

FINANCIAL STATEMENTS

For the Six Months Ended June 30, 2021

PM PELLEGRINO &
& M McFARLAND P.A.
CERTIFIED PUBLIC ACCOUNTANTS

To the Board of Directors
Westchester Condominium Association, Inc.
Longboat Key, FL

Management is responsible for the accompanying financial statements of Westchester Condominium Association, Inc. which comprise the statement of assets, liabilities, and equity—modified cash basis as of June 30, 2021, and the related statement of revenues and expenses - modified cash basis budget vs. actual for the six months and period ended June 30, 2021, and the related supplementary statements for the one month then ended vs prior year month, in accordance with the modified cash basis of accounting, and for determining that the modified cash basis of accounting is an acceptable financial reporting framework. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit or review the financial statements nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any assurance on these financial statements.

The financial statements are prepared in accordance with the modified cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

Management has elected to omit substantially all the disclosures ordinarily included in financial statements prepared in accordance with the cash basis of accounting. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the Association's financial position, results of operations, and cash flows. Accordingly, the financial statements are not designed for those who are not informed about such matters.

Required Supplementary Information

Management has omitted the supplementary information about the future major repairs and replacements of common property that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Financial Accounting Standards Board, who considers it to be an essential part of financial reporting and for placing the basic financial statements in an appropriate operational, economic, or historical context.

Pellegrino & McFarland, P.A.

Pellegrino & McFarland, P.A.
Sarasota, FL
July 14, 2021

Westchester Condominium Association, Inc.
Statement of Assets, Liabilities, and Equity-Modified Cash

As of June 30, 2021

	<u>Jun 30, 21</u>
ASSETS	
Current Assets	
Checking/Savings	
1040 · Chase Bank 1762 - Checking	454,029.92
1045 · Chase Bank 9189 - Savings	97,908.07
1060 · Centennial Bank CD - #6091	20,390.45
1065 · Centennial MM - #3082	200,143.33
1090 · Petty cash	100.00
	<hr/>
Total Checking/Savings	772,571.77
Other Current Assets	
1310 · Prepaid Insurance	184,701.45
	<hr/>
Total Other Current Assets	184,701.45
	<hr/>
Total Current Assets	957,273.22
Fixed Assets	
1510 · Equipment	2,000.00
1590 · Accumulated depreciation	-2,000.00
	<hr/>
Total Fixed Assets	0.00
Other Assets	
1800 · Utility deposits	100.00
	<hr/>
Total Other Assets	100.00
	<hr/>
TOTAL ASSETS	957,373.22
	<hr/> <hr/>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
2400 · Prepaid assessments	28,305.00
2500 · Contract Liability-Reserves	
2505 · Contract Liability -Reserves -A	82,548.12

See Accountants' Compilation Report.

Westchester Condominium Association, Inc.
Statement of Assets, Liabilities, and Equity-Modified Cash

As of June 30, 2021

	<u>Jun 30, 21</u>
2525 · Contract Liability -Reserves -B	82,548.11
2545 · Contract Liability -Reserves -C	124,272.25
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Total 2500 · Contract Liability-Reserves	289,368.48
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Total Other Current Liabilities	317,673.48
	<hr/>
Total Current Liabilities	317,673.48
	<hr/>
Total Liabilities	317,673.48
Equity	
3100 · Pooled Reserves - All	
3105 · Reserves-Bldg A	
3111 · Special Assessments-Bldg A	72,000.00
3115 · Current Year Expenses- Bldg A	
3118 · Project 21	-2,762.62
	<hr/>
Total 3115 · Current Year Expenses- Bldg A	-2,762.62
	<hr/>
Total 3105 · Reserves-Bldg A	69,237.38
	<hr/>
3120 · Reserves-Bldg B	
3126 · Special Assessments - Bldg B	72,000.00
3130 · Current Year Expenses- Bldg B	
3133 · Project 21	-2,762.62
	<hr/>
Total 3130 · Current Year Expenses- Bldg B	-2,762.62
	<hr/>
Total 3120 · Reserves-Bldg B	69,237.38
	<hr/>
3140 · Reserves-Bldg C	
3146 · Special Assessments - Bldg C	144,000.00
3150 · Current Year Expenses- Bldg C	
3153 · Project 21	-5,525.26
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Total 3150 · Current Year Expenses- Bldg C	-5,525.26
	<hr/>
Total 3140 · Reserves-Bldg C	138,474.74
	<hr/>
Total 3100 · Pooled Reserves - All	276,949.50

See Accountants' Compilation Report.

Westchester Condominium Association, Inc.
Statement of Assets, Liabilities, and Equity-Modified Cash
As of June 30, 2021

	<u>Jun 30, 21</u>
3200 · Fund balance	5,362.26
3205 · Fund Balance Building A	49,857.38
3210 · Fund Balance Building B	41,815.76
3215 · Fund Balance Building C	54,892.98
3220 · Fund Balance Association	187,237.21
Net Income	23,584.65
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Total Equity	639,699.74
	<hr/>
TOTAL LIABILITIES & EQUITY	957,373.22
	<hr/> <hr/>

See Accountants' Compilation Report.

Westchester Condominium Association, Inc.
Statement of Revenue and Expenses - Modified Cash
Actual vs Budget

	<u>Jun 21</u>	<u>Budget</u>	<u>Jan - Jun 21</u>	<u>YTD Budget</u>	<u>Annual Bud...</u>
Ordinary Income/Expense					
Income					
4000 · Maintenance fees	62,988.00	62,989.17	377,930.00	377,935.02	755,870.00
4010 · Bank interest income	98.45	0.00	552.22	0.00	0.00
4020 · Late fee income	0.00	0.00	0.00	0.00	0.00
4040 · Laundry income	0.00	250.00	1,837.76	1,500.00	3,000.00
4060 · Application fees	0.00	0.00	700.00	0.00	0.00
4070 · Other income	0.00	0.00	720.88	0.00	0.00
4075 · Insurance proceeds	0.00	0.00	-200.00	0.00	0.00
Total Income	<u>63,086.45</u>	<u>63,239.17</u>	<u>381,540.86</u>	<u>379,435.02</u>	<u>758,870.00</u>
Gross Profit	63,086.45	63,239.17	381,540.86	379,435.02	758,870.00
Expense					
5000 · General & administrative					
5026 · Bank fees	25.25	0.00	150.25	0.00	0.00
5023 · Application Expense	0.00	0.00	150.00	0.00	0.00
5010 · Accounting fees	800.00	816.67	4,217.75	4,900.02	9,800.00
5020 · Attorney fees	0.00	166.67	939.25	1,000.02	2,000.00
5030 · Insurance	26,091.77	26,666.67	154,301.17	160,000.02	320,000.00
5040 · Office supplies	283.50	166.67	554.73	1,000.02	2,000.00
5050 · Equip. purchases/maint...	0.00	166.67	0.00	1,000.02	2,000.00
5075 · Interest expense	0.00	0.00	0.00	0.00	0.00
Total 5000 · General & administr...	<u>27,200.52</u>	<u>27,983.35</u>	<u>160,313.15</u>	<u>167,900.10</u>	<u>335,800.00</u>
5100 · Pool					
5110 · Pool maintenance	0.00	608.33	3,025.00	3,649.98	7,300.00
5120 · Pool heat	138.91	666.67	6,184.90	4,000.02	8,000.00
5130 · Pool supplies/repairs	0.00	333.33	841.87	1,999.98	4,000.00
Total 5100 · Pool	<u>138.91</u>	<u>1,608.33</u>	<u>10,051.77</u>	<u>9,649.98</u>	<u>19,300.00</u>
5200 · Personnel expense					
5210 · Office personnel	0.00	0.00	0.00	0.00	0.00
5220 · Maintenance personnel	0.00	0.00	0.00	0.00	0.00
5225 · Employee health insura...	1,974.46	2,154.17	11,767.46	12,925.02	25,850.00
5230 · Payroll taxes	1,216.78	1,458.33	8,140.69	8,749.98	17,500.00
5200 · Personnel expense - Other	9,464.84	10,229.17	56,789.04	61,375.02	122,750.00
Total 5200 · Personnel expense	<u>12,656.08</u>	<u>13,841.67</u>	<u>76,697.19</u>	<u>83,050.02</u>	<u>166,100.00</u>
5300 · Utilities					
5310 · Electricity	1,116.44	1,125.00	6,607.03	6,750.00	13,500.00
5320 · Cable TV	3,173.91	3,185.00	22,215.71	19,110.00	38,220.00
5330 · Water	1,111.80	1,166.67	6,553.96	7,000.02	14,000.00
5340 · Sewer	1,725.28	1,750.00	10,065.56	10,500.00	21,000.00
5350 · Telephone	245.00	666.67	3,422.00	4,000.02	8,000.00
Total 5300 · Utilities	<u>7,372.43</u>	<u>7,893.34</u>	<u>48,864.26</u>	<u>47,360.04</u>	<u>94,720.00</u>

See Accountants' Compilation Report.

Westchester Condominium Association, Inc.
Statement of Revenue and Expenses - Modified Cash
Actual vs Budget

	<u>Jun 21</u>	<u>Budget</u>	<u>Jan - Jun 21</u>	<u>YTD Budget</u>	<u>Annual Bud...</u>
5400 · Maintenance					
5410 · Plants/Mulch/Tree Trim...	235.02	583.33	3,370.57	3,499.98	7,000.00
5420 · Plants, mulch, grounds	0.00	0.00	0.00	0.00	0.00
5430 · Elevator maintenance	618.87	583.33	4,553.74	3,499.98	7,000.00
5440 · Fire equipment mainten...	1,124.04	375.00	1,284.54	2,250.00	4,500.00
5450 · General building mainte...	1,438.39	3,000.00	13,105.61	18,000.00	36,000.00
5460 · Janitorial service	1,050.60	1,791.67	9,540.20	10,750.02	21,500.00
5470 · Irrigation maintenance	0.00	0.00	0.00	0.00	0.00
5480 · Fertilizer/insecticide	0.00	0.00	0.00	0.00	0.00
5485 · Plumbing Repairs	0.00	833.33	3,520.00	4,999.98	10,000.00
Total 5400 · Maintenance	4,466.92	7,166.66	35,374.66	42,999.96	86,000.00
5500 · Contract services					
5510 · Lawn care service	3,416.00	3,583.33	20,496.00	21,499.98	43,000.00
5520 · Trash removal	228.80	441.67	2,472.18	2,650.02	5,300.00
5530 · Pest control	2,177.00	395.83	3,687.00	2,374.98	4,750.00
Total 5500 · Contract services	5,821.80	4,420.83	26,655.18	26,524.98	53,050.00
5600 · Social Fund expense	0.00	75.00	0.00	450.00	900.00
Total Expense	57,656.66	62,989.18	357,956.21	377,935.08	755,870.00
Net Ordinary Income	5,429.79	249.99	23,584.65	1,499.94	3,000.00
Net Income	<u>5,429.79</u>	<u>249.99</u>	<u>23,584.65</u>	<u>1,499.94</u>	<u>3,000.00</u>

See Accountants' Compilation Report.

SUPPLEMENTARY INFORMATION

Westchester Condominium Association, Inc.
Statement of Revenue and Expenses - Modified Cash
Actual vs Budget - Association

	Jun 21	Budget	Jan - Jun 21	YTD Budget	Annual Budget
Ordinary Income/Expense					
Income					
4000 · Maintenance fees	37,020.00	37,022.50	222,121.01	222,135.00	444,270.00
4010 · Bank interest income	98.45	0.00	552.22	0.00	0.00
4020 · Late fee income	0.00	0.00	0.00	0.00	0.00
4040 · Laundry income	0.00	250.00	1,837.76	1,500.00	3,000.00
4060 · Application fees	0.00	0.00	700.00	0.00	0.00
4070 · Other income	0.00	0.00	720.88	0.00	0.00
4075 · Insurance proceeds	0.00	0.00	-200.00	0.00	0.00
Total Income	37,118.45	37,272.50	225,731.87	223,635.00	447,270.00
Gross Profit	37,118.45	37,272.50	225,731.87	223,635.00	447,270.00
Expense					
5000 · General & administrative					
5026 · Bank fees	25.25	0.00	150.25	0.00	0.00
5023 · Application Expense	0.00	0.00	150.00	0.00	0.00
5010 · Accounting fees	800.00	816.67	4,217.75	4,900.02	9,800.00
5020 · Attorney fees	0.00	166.67	939.25	1,000.02	2,000.00
5030 · Insurance	4,120.16	4,800.00	26,133.16	28,800.00	57,600.00
5040 · Office supplies	283.50	166.67	554.73	1,000.02	2,000.00
5050 · Equip. purchases/maintena...	0.00	166.67	0.00	1,000.02	2,000.00
5075 · Interest expense	0.00	0.00	0.00	0.00	0.00
Total 5000 · General & administrat...	5,228.91	6,116.68	32,145.14	36,700.08	73,400.00
5100 · Pool					
5110 · Pool maintenance	0.00	608.33	3,025.00	3,649.98	7,300.00
5120 · Pool heat	138.91	666.67	6,184.90	4,000.02	8,000.00
5130 · Pool supplies/repairs	0.00	333.33	841.87	1,999.98	4,000.00
Total 5100 · Pool	138.91	1,608.33	10,051.77	9,649.98	19,300.00
5200 · Personnel expense					
5210 · Office personnel	0.00	0.00	0.00	0.00	0.00
5220 · Maintenance personnel	0.00	0.00	0.00	0.00	0.00
5225 · Employee health insurance	1,974.46	2,154.17	11,767.46	12,925.02	25,850.00
5230 · Payroll taxes	1,216.78	1,458.33	8,140.69	8,749.98	17,500.00
5200 · Personnel expense - Other	9,464.84	10,229.17	56,789.04	61,375.02	122,750.00
Total 5200 · Personnel expense	12,656.08	13,841.67	76,697.19	83,050.02	166,100.00
5300 · Utilities					
5310 · Electricity	1,116.44	1,125.00	6,607.03	6,750.00	13,500.00
5320 · Cable TV	3,173.91	3,185.00	22,215.71	19,110.00	38,220.00
5330 · Water	1,111.80	1,166.67	6,553.96	7,000.02	14,000.00
5340 · Sewer	1,725.28	1,750.00	10,065.56	10,500.00	21,000.00
5350 · Telephone	245.00	666.67	3,422.00	4,000.02	8,000.00
Total 5300 · Utilities	7,372.43	7,893.34	48,864.26	47,360.04	94,720.00

See Accountants' Compilation Report. Substantially all disclosures have been omitted.

Westchester Condominium Association, Inc.
Statement of Revenue and Expenses - Modified Cash
Actual vs Budget - Association

	<u>Jun 21</u>	<u>Budget</u>	<u>Jan - Jun 21</u>	<u>YTD Budget</u>	<u>Annual Budget</u>
5400 · Maintenance					
5410 · Plants/Mulch/Tree Trimm...	235.02	583.33	3,370.57	3,499.98	7,000.00
5420 · Plants, mulch, grounds	0.00	0.00	0.00	0.00	0.00
5430 · Elevator maintenance	0.00	0.00	0.00	0.00	0.00
5440 · Fire equipment maintenance	0.00	0.00	0.00	0.00	0.00
5450 · General building maintena...	479.30	300.00	1,372.08	1,800.00	3,600.00
5460 · Janitorial service	1,050.60	1,791.67	9,540.20	10,750.02	21,500.00
5470 · Irrigation maintenance	0.00	0.00	0.00	0.00	0.00
5480 · Fertilizer/insecticide	0.00	0.00	0.00	0.00	0.00
5485 · Plumbing Repairs	0.00	833.33	3,520.00	4,999.98	10,000.00
Total 5400 · Maintenance	<u>1,764.92</u>	<u>3,508.33</u>	<u>17,802.85</u>	<u>21,049.98</u>	<u>42,100.00</u>
5500 · Contract services					
5510 · Lawn care service	3,416.00	3,583.33	20,496.00	21,499.98	43,000.00
5520 · Trash removal	0.00	0.00	0.00	0.00	0.00
5530 · Pest control	2,177.00	395.83	3,687.00	2,374.98	4,750.00
Total 5500 · Contract services	<u>5,593.00</u>	<u>3,979.16</u>	<u>24,183.00</u>	<u>23,874.96</u>	<u>47,750.00</u>
5600 · Social Fund expense	<u>0.00</u>	<u>75.00</u>	<u>0.00</u>	<u>450.00</u>	<u>900.00</u>
Total Expense	<u>32,754.25</u>	<u>37,022.51</u>	<u>209,744.21</u>	<u>222,135.06</u>	<u>444,270.00</u>
Net Ordinary Income	<u>4,364.20</u>	<u>249.99</u>	<u>15,987.66</u>	<u>1,499.94</u>	<u>3,000.00</u>
Net Income	<u><u>4,364.20</u></u>	<u><u>249.99</u></u>	<u><u>15,987.66</u></u>	<u><u>1,499.94</u></u>	<u><u>3,000.00</u></u>

See Accountants' Compilation Report. Substantially all disclosures have been omitted.

Westchester Condominium Association, Inc.
Statement of Revenue and Expenses - Modified Cash
Actual vs Budget - Building A

	<u>Jun 21</u>	<u>Budget</u>	<u>Jan - Jun 21</u>	<u>YTD Budget</u>	<u>Annual Budget</u>
Ordinary Income/Expense					
Income					
4000 · Maintenance fees	6,624.00	6,625.00	39,744.00	39,750.00	79,500.00
4010 · Bank interest income	0.00	0.00	0.00	0.00	0.00
4020 · Late fee income	0.00	0.00	0.00	0.00	0.00
4040 · Laundry income	0.00	0.00	0.00	0.00	0.00
4060 · Application fees	0.00	0.00	0.00	0.00	0.00
4070 · Other income	0.00	0.00	0.00	0.00	0.00
4075 · Insurance proceeds	0.00	0.00	0.00	0.00	0.00
Total Income	<u>6,624.00</u>	<u>6,625.00</u>	<u>39,744.00</u>	<u>39,750.00</u>	<u>79,500.00</u>
Gross Profit	6,624.00	6,625.00	39,744.00	39,750.00	79,500.00
Expense					
5000 · General & administrative					
5026 · Bank fees	0.00	0.00	0.00	0.00	0.00
5023 · Application Expense	0.00	0.00	0.00	0.00	0.00
5010 · Accounting fees	0.00	0.00	0.00	0.00	0.00
5020 · Attorney fees	0.00	0.00	0.00	0.00	0.00
5030 · Insurance	5,591.18	5,600.00	32,848.39	33,600.00	67,200.00
5040 · Office supplies	0.00	0.00	0.00	0.00	0.00
5050 · Equip. purchases/mainten...	0.00	0.00	0.00	0.00	0.00
5075 · Interest expense	0.00	0.00	0.00	0.00	0.00
Total 5000 · General & administra...	<u>5,591.18</u>	<u>5,600.00</u>	<u>32,848.39</u>	<u>33,600.00</u>	<u>67,200.00</u>
5100 · Pool					
5110 · Pool maintenance	0.00	0.00	0.00	0.00	0.00
5120 · Pool heat	0.00	0.00	0.00	0.00	0.00
5130 · Pool supplies/repairs	0.00	0.00	0.00	0.00	0.00
Total 5100 · Pool	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
5200 · Personnel expense					
5210 · Office personnel	0.00	0.00	0.00	0.00	0.00
5220 · Maintenance personnel	0.00	0.00	0.00	0.00	0.00
5225 · Employee health insurance	0.00	0.00	0.00	0.00	0.00
5230 · Payroll taxes	0.00	0.00	0.00	0.00	0.00
5200 · Personnel expense - Other	0.00	0.00	0.00	0.00	0.00
Total 5200 · Personnel expense	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
5300 · Utilities					
5310 · Electricity	0.00	0.00	0.00	0.00	0.00
5320 · Cable TV	0.00	0.00	0.00	0.00	0.00
5330 · Water	0.00	0.00	0.00	0.00	0.00
5340 · Sewer	0.00	0.00	0.00	0.00	0.00
5350 · Telephone	0.00	0.00	0.00	0.00	0.00
Total 5300 · Utilities	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>

See Accountants' Compilation Report. Substantially all disclosures have been omitted.

Westchester Condominium Association, Inc.
Statement of Revenue and Expenses - Modified Cash
Actual vs Budget - Building A

	<u>Jun 21</u>	<u>Budget</u>	<u>Jan - Jun 21</u>	<u>YTD Budget</u>	<u>Annual Budget</u>
5400 · Maintenance					
5410 · Plants/Mulch/Tree Trimm...	0.00	0.00	0.00	0.00	0.00
5420 · Plants, mulch, grounds	0.00	0.00	0.00	0.00	0.00
5430 · Elevator maintenance	154.72	145.83	1,035.44	874.98	1,750.00
5440 · Fire equipment maintenance	281.00	93.75	321.12	562.50	1,125.00
5450 · General building mainten...	315.98	675.00	2,415.50	4,050.00	8,100.00
5460 · Janitorial service	0.00	0.00	0.00	0.00	0.00
5470 · Irrigation maintenance	0.00	0.00	0.00	0.00	0.00
5480 · Fertilizer/insecticide	0.00	0.00	0.00	0.00	0.00
5485 · Plumbing Repairs	0.00	0.00	0.00	0.00	0.00
Total 5400 · Maintenance	<u>751.70</u>	<u>914.58</u>	<u>3,772.06</u>	<u>5,487.48</u>	<u>10,975.00</u>
5500 · Contract services					
5510 · Lawn care service	0.00	0.00	0.00	0.00	0.00
5520 · Trash removal	57.20	110.42	618.02	662.52	1,325.00
5530 · Pest control	0.00	0.00	0.00	0.00	0.00
Total 5500 · Contract services	<u>57.20</u>	<u>110.42</u>	<u>618.02</u>	<u>662.52</u>	<u>1,325.00</u>
5600 · Social Fund expense	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total Expense	<u>6,400.08</u>	<u>6,625.00</u>	<u>37,238.47</u>	<u>39,750.00</u>	<u>79,500.00</u>
Net Ordinary Income	<u>223.92</u>	<u>0.00</u>	<u>2,505.53</u>	<u>0.00</u>	<u>0.00</u>
Net Income	<u><u>223.92</u></u>	<u><u>0.00</u></u>	<u><u>2,505.53</u></u>	<u><u>0.00</u></u>	<u><u>0.00</u></u>

See Accountants' Compilation Report. Substantially all disclosures have been omitted.

Westchester Condominium Association, Inc.
Statement of Revenue and Expenses - Modified Cash
Actual vs Budget - Building B

	<u>Jun 21</u>	<u>Budget</u>	<u>Jan - Jun ...</u>	<u>YTD Budget</u>	<u>Annual Bud...</u>
Ordinary Income/Expense					
Income					
4000 · Maintenance fees	6,624.00	6,625.00	39,744.00	39,750.00	79,500.00
4010 · Bank interest income	0.00	0.00	0.00	0.00	0.00
4020 · Late fee income	0.00	0.00	0.00	0.00	0.00
4040 · Laundry income	0.00	0.00	0.00	0.00	0.00
4060 · Application fees	0.00	0.00	0.00	0.00	0.00
4070 · Other income	0.00	0.00	0.00	0.00	0.00
4075 · Insurance proceeds	0.00	0.00	0.00	0.00	0.00
Total Income	<u>6,624.00</u>	<u>6,625.00</u>	<u>39,744.00</u>	<u>39,750.00</u>	<u>79,500.00</u>
Gross Profit	6,624.00	6,625.00	39,744.00	39,750.00	79,500.00
Expense					
5000 · General & administrative					
5026 · Bank fees	0.00	0.00	0.00	0.00	0.00
5023 · Application Expense	0.00	0.00	0.00	0.00	0.00
5010 · Accounting fees	0.00	0.00	0.00	0.00	0.00
5020 · Attorney fees	0.00	0.00	0.00	0.00	0.00
5030 · Insurance	5,591.18	5,600.00	32,795.89	33,600.00	67,200.00
5040 · Office supplies	0.00	0.00	0.00	0.00	0.00
5050 · Equip. purchases/mainte...	0.00	0.00	0.00	0.00	0.00
5075 · Interest expense	0.00	0.00	0.00	0.00	0.00
Total 5000 · General & administr...	<u>5,591.18</u>	<u>5,600.00</u>	<u>32,795.89</u>	<u>33,600.00</u>	<u>67,200.00</u>
5100 · Pool					
5110 · Pool maintenance	0.00	0.00	0.00	0.00	0.00
5120 · Pool heat	0.00	0.00	0.00	0.00	0.00
5130 · Pool supplies/repairs	0.00	0.00	0.00	0.00	0.00
Total 5100 · Pool	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
5200 · Personnel expense					
5210 · Office personnel	0.00	0.00	0.00	0.00	0.00
5220 · Maintenance personnel	0.00	0.00	0.00	0.00	0.00
5225 · Employee health insurance	0.00	0.00	0.00	0.00	0.00
5230 · Payroll taxes	0.00	0.00	0.00	0.00	0.00
5200 · Personnel expense - Other	0.00	0.00	0.00	0.00	0.00
Total 5200 · Personnel expense	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>

See Accountants' Compilation Report. Substantially all disclosures have been omitted.

Westchester Condominium Association, Inc.
Statement of Revenue and Expenses - Modified Cash
Actual vs Budget - Building B

	<u>Jun 21</u>	<u>Budget</u>	<u>Jan - Jun ...</u>	<u>YTD Budget</u>	<u>Annual Bud...</u>
5300 · Utilities					
5310 · Electricity	0.00	0.00	0.00	0.00	0.00
5320 · Cable TV	0.00	0.00	0.00	0.00	0.00
5330 · Water	0.00	0.00	0.00	0.00	0.00
5340 · Sewer	0.00	0.00	0.00	0.00	0.00
5350 · Telephone	0.00	0.00	0.00	0.00	0.00
Total 5300 · Utilities	0.00	0.00	0.00	0.00	0.00
5400 · Maintenance					
5410 · Plants/Mulch/Tree Trim...	0.00	0.00	0.00	0.00	0.00
5420 · Plants, mulch, grounds	0.00	0.00	0.00	0.00	0.00
5430 · Elevator maintenance	154.72	145.83	961.19	874.98	1,750.00
5440 · Fire equipment maintena...	281.00	93.75	321.12	562.50	1,125.00
5450 · General building mainten...	214.33	675.00	2,647.25	4,050.00	8,100.00
5460 · Janitorial service	0.00	0.00	0.00	0.00	0.00
5470 · Irrigation maintenance	0.00	0.00	0.00	0.00	0.00
5480 · Fertilizer/insecticide	0.00	0.00	0.00	0.00	0.00
5485 · Plumbing Repairs	0.00	0.00	0.00	0.00	0.00
Total 5400 · Maintenance	650.05	914.58	3,929.56	5,487.48	10,975.00
5500 · Contract services					
5510 · Lawn care service	0.00	0.00	0.00	0.00	0.00
5520 · Trash removal	57.20	110.42	618.02	662.52	1,325.00
5530 · Pest control	0.00	0.00	0.00	0.00	0.00
Total 5500 · Contract services	57.20	110.42	618.02	662.52	1,325.00
5600 · Social Fund expense	0.00	0.00	0.00	0.00	0.00
Total Expense	6,298.43	6,625.00	37,343.47	39,750.00	79,500.00
Net Ordinary Income	325.57	0.00	2,400.53	0.00	0.00
Net Income	<u>325.57</u>	<u>0.00</u>	<u>2,400.53</u>	<u>0.00</u>	<u>0.00</u>

See Accountants' Compilation Report. Substantially all disclosures have been omitted.

Westchester Condominium Association, Inc.
Statement of Revenue and Expenses - Modified Cash
Actual vs Budget - Building C

	<u>Jun 21</u>	<u>Budget</u>	<u>Jan - Jun 21</u>	<u>YTD Budget</u>	<u>Annual Bud...</u>
Ordinary Income/Expense					
Income					
4000 · Maintenance fees	12,720.00	12,716.67	76,320.99	76,300.02	152,600.00
4010 · Bank interest income	0.00	0.00	0.00	0.00	0.00
4040 · Laundry income	0.00	0.00	0.00	0.00	0.00
4060 · Application fees	0.00	0.00	0.00	0.00	0.00
4070 · Other income	0.00	0.00	0.00	0.00	0.00
4075 · Insurance proceeds	0.00	0.00	0.00	0.00	0.00
Total Income	<u>12,720.00</u>	<u>12,716.67</u>	<u>76,320.99</u>	<u>76,300.02</u>	<u>152,600.00</u>
Gross Profit	12,720.00	12,716.67	76,320.99	76,300.02	152,600.00
Expense					
5000 · General & administrative					
5026 · Bank fees	0.00	0.00	0.00	0.00	0.00
5023 · Application Expense	0.00	0.00	0.00	0.00	0.00
5010 · Accounting fees	0.00	0.00	0.00	0.00	0.00
5020 · Attorney fees	0.00	0.00	0.00	0.00	0.00
5030 · Insurance	10,789.25	10,666.67	62,523.73	64,000.02	128,000.00
5040 · Office supplies	0.00	0.00	0.00	0.00	0.00
5050 · Equip. purchases/maintena...	0.00	0.00	0.00	0.00	0.00
Total 5000 · General & administrati...	<u>10,789.25</u>	<u>10,666.67</u>	<u>62,523.73</u>	<u>64,000.02</u>	<u>128,000.00</u>
5100 · Pool					
5110 · Pool maintenance	0.00	0.00	0.00	0.00	0.00
5120 · Pool heat	0.00	0.00	0.00	0.00	0.00
5130 · Pool supplies/repairs	0.00	0.00	0.00	0.00	0.00
Total 5100 · Pool	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
5200 · Personnel expense					
5210 · Office personnel	0.00	0.00	0.00	0.00	0.00
5220 · Maintenance personnel	0.00	0.00	0.00	0.00	0.00
5225 · Employee health insurance	0.00	0.00	0.00	0.00	0.00
5230 · Payroll taxes	0.00	0.00	0.00	0.00	0.00
5200 · Personnel expense - Other	0.00	0.00	0.00	0.00	0.00
Total 5200 · Personnel expense	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
5300 · Utilities					
5310 · Electricity	0.00	0.00	0.00	0.00	0.00
5320 · Cable TV	0.00	0.00	0.00	0.00	0.00
5330 · Water	0.00	0.00	0.00	0.00	0.00
5340 · Sewer	0.00	0.00	0.00	0.00	0.00
5350 · Telephone	0.00	0.00	0.00	0.00	0.00
Total 5300 · Utilities	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>

See Accountants' Compilation Report. Substantially all disclosures have been omitted.

Westchester Condominium Association, Inc.
Statement of Revenue and Expenses - Modified Cash
Actual vs Budget - Building C

	<u>Jun 21</u>	<u>Budget</u>	<u>Jan - Jun 21</u>	<u>YTD Budget</u>	<u>Annual Bud...</u>
5400 · Maintenance					
5410 · Plants/Mulch/Tree Trimm...	0.00	0.00	0.00	0.00	0.00
5420 · Plants, mulch, grounds	0.00	0.00	0.00	0.00	0.00
5430 · Elevator maintenance	309.43	291.67	2,557.11	1,750.02	3,500.00
5440 · Fire equipment maintenance	562.04	187.50	642.30	1,125.00	2,250.00
5450 · General building maintena...	428.78	1,350.00	6,670.78	8,100.00	16,200.00
5460 · Janitorial service	0.00	0.00	0.00	0.00	0.00
5470 · Irrigation maintenance	0.00	0.00	0.00	0.00	0.00
5480 · Fertilizer/insecticide	0.00	0.00	0.00	0.00	0.00
5485 · Plumbing Repairs	0.00	0.00	0.00	0.00	0.00
Total 5400 · Maintenance	<u>1,300.25</u>	<u>1,829.17</u>	<u>9,870.19</u>	<u>10,975.02</u>	<u>21,950.00</u>
5500 · Contract services					
5510 · Lawn care service	0.00	0.00	0.00	0.00	0.00
5520 · Trash removal	114.40	220.83	1,236.14	1,324.98	2,650.00
5530 · Pest control	0.00	0.00	0.00	0.00	0.00
Total 5500 · Contract services	<u>114.40</u>	<u>220.83</u>	<u>1,236.14</u>	<u>1,324.98</u>	<u>2,650.00</u>
5600 · Social Fund expense	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total Expense	<u>12,203.90</u>	<u>12,716.67</u>	<u>73,630.06</u>	<u>76,300.02</u>	<u>152,600.00</u>
Net Ordinary Income	<u>516.10</u>	<u>0.00</u>	<u>2,690.93</u>	<u>0.00</u>	<u>0.00</u>
Net Income	<u><u>516.10</u></u>	<u><u>0.00</u></u>	<u><u>2,690.93</u></u>	<u><u>0.00</u></u>	<u><u>0.00</u></u>

See Accountants' Compilation Report. Substantially all disclosures have been omitted.

Westchester Condominium Association, Inc.
Reserve Account Analysis - Modified Cash
June 30, 2021

Contract liability January 1, 2021		\$ 289,368.48
Reserves assessments		
1st Payment - Feb. 2021	144,000.00	
2nd Payment - May 2021	<u>144,000.00</u>	
		<u>288,000.00</u>
Total revenue		
Reserves expenditures		
Project 21		
Painting & Conopy Contract (Karins)	(9,128.50)	
Professional fees (Law offices of Wells/Olah, PA)	<u>(1,922.00)</u>	
		<u>(11,050.50)</u>
Total expenditures		
Net current year reserves		<u>276,949.50</u>
Contract liabilities Reserves - April 30, 2021		<u><u>\$ 566,317.98</u></u>

No assurance is provided on these financial statements. Substantially all disclosures have been omitted.

Westchester Condominium Association, Inc.
Statement of Revenue and Expenses - Modified Cash
This Month vs Previous Year Month Comparison

	Association		
	Jun 21	Jun 20	\$ Change
Ordinary Income/Expense			
Income			
4000 · Maintenance fees	37,020.00	25,512.00	11,508.00
4010 · Bank interest income	98.45	5.11	93.34
Total Income	37,118.45	25,517.11	11,601.34
Gross Profit	37,118.45	25,517.11	11,601.34
Expense			
5000 · General & administrative			
5026 · Bank fees	25.25	25.00	0.25
5023 · Application Expense	0.00	25.00	-25.00
5010 · Accounting fees	800.00	600.00	200.00
5020 · Attorney fees	0.00	375.00	-375.00
5030 · Insurance	4,120.16	3,530.88	589.28
5040 · Office supplies	283.50	0.00	283.50
Total 5000 · General & administrative	5,228.91	4,555.88	673.03
5100 · Pool			
5110 · Pool maintenance	0.00	605.00	-605.00
5120 · Pool heat	138.91	507.92	-369.01
Total 5100 · Pool	138.91	1,112.92	-974.01
5200 · Personnel expense			
5225 · Employee health insurance	1,974.46	1,958.60	15.86
5230 · Payroll taxes	1,216.78	1,130.26	86.52
5200 · Personnel expense - Other	9,464.84	9,100.58	364.26
Total 5200 · Personnel expense	12,656.08	12,189.44	466.64
5300 · Utilities			
5310 · Electricity	1,116.44	749.36	367.08
5320 · Cable TV	3,173.91	3,081.11	92.80
5330 · Water	1,111.80	1,048.30	63.50
5340 · Sewer	1,725.28	1,569.78	155.50
5350 · Telephone	245.00	1,083.16	-838.16
Total 5300 · Utilities	7,372.43	7,531.71	-159.28
5400 · Maintenance			
5410 · Plants/Mulch/Tree Trimming	235.02	0.00	235.02
5430 · Elevator maintenance	0.00	0.00	0.00
5440 · Fire equipment maintenance	0.00	528.05	-528.05
5450 · General building maintenance	479.30	131.81	347.49
5460 · Janitorial service	1,050.60	3,160.00	-2,109.40
5485 · Plumbing Repairs	0.00	780.00	-780.00
Total 5400 · Maintenance	1,764.92	4,599.86	-2,834.94
5500 · Contract services			
5510 · Lawn care service	3,416.00	3,416.00	0.00
5520 · Trash removal	0.00	0.00	0.00

See Accountants' Compilation Report

Westchester Condominium Association, Inc.
Statement of Revenue and Expenses - Modified Cash
This Month vs Previous Year Month Comparison

	Association		
	Jun 21	Jun 20	\$ Change
5530 · Pest control	2,177.00	210.00	1,967.00
Total 5500 · Contract services	5,593.00	3,626.00	1,967.00
Total Expense	32,754.25	33,615.81	-861.56
Net Ordinary Income	4,364.20	-8,098.70	12,462.90
Net Income	4,364.20	-8,098.70	12,462.90

See Accountants' Compilation Report

Westchester Condominium Association, Inc.
Statement of Revenue and Expenses - Modified Cash
This Month vs Previous Year Month Comparison

	A - Building A		
	Jun 21	Jun 20	\$ Change
Ordinary Income/Expense			
Income			
4000 · Maintenance fees	6,624.00	6,390.00	234.00
4010 · Bank interest income	0.00	0.00	0.00
Total Income	6,624.00	6,390.00	234.00
Gross Profit	6,624.00	6,390.00	234.00
Expense			
5000 · General & administrative			
5026 · Bank fees	0.00	0.00	0.00
5023 · Application Expense	0.00	0.00	0.00
5010 · Accounting fees	0.00	0.00	0.00
5020 · Attorney fees	0.00	0.00	0.00
5030 · Insurance	5,591.18	5,009.01	582.17
5040 · Office supplies	0.00	0.00	0.00
Total 5000 · General & administrative	5,591.18	5,009.01	582.17
5100 · Pool			
5110 · Pool maintenance	0.00	0.00	0.00
5120 · Pool heat	0.00	0.00	0.00
Total 5100 · Pool	0.00	0.00	0.00
5200 · Personnel expense			
5225 · Employee health insurance	0.00	0.00	0.00
5230 · Payroll taxes	0.00	0.00	0.00
5200 · Personnel expense - Other	0.00	0.00	0.00
Total 5200 · Personnel expense	0.00	0.00	0.00
5300 · Utilities			
5310 · Electricity	0.00	0.00	0.00
5320 · Cable TV	0.00	0.00	0.00
5330 · Water	0.00	0.00	0.00
5340 · Sewer	0.00	0.00	0.00
5350 · Telephone	0.00	0.00	0.00
Total 5300 · Utilities	0.00	0.00	0.00
5400 · Maintenance			
5410 · Plants/Mulch/Tree Trimming	0.00	0.00	0.00
5430 · Elevator maintenance	154.72	192.00	-37.28
5440 · Fire equipment maintenance	281.00	37.72	243.28
5450 · General building maintenance	315.98	581.58	-265.60
5460 · Janitorial service	0.00	0.00	0.00
5485 · Plumbing Repairs	0.00	0.00	0.00
Total 5400 · Maintenance	751.70	811.30	-59.60
5500 · Contract services			
5510 · Lawn care service	0.00	0.00	0.00
5520 · Trash removal	57.20	76.28	-19.08

See Accountants' Compilation Report

Westchester Condominium Association, Inc.
Statement of Revenue and Expenses - Modified Cash
This Month vs Previous Year Month Comparison

	A - Building A		
	Jun 21	Jun 20	\$ Change
5530 · Pest control	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total 5500 · Contract services	<u>57.20</u>	<u>76.28</u>	<u>-19.08</u>
Total Expense	<u>6,400.08</u>	<u>5,896.59</u>	<u>503.49</u>
Net Ordinary Income	<u>223.92</u>	<u>493.41</u>	<u>-269.49</u>
Net Income	<u>223.92</u>	<u>493.41</u>	<u>-269.49</u>

See Accountants' Compilation Report

Westchester Condominium Association, Inc.
Statement of Revenue and Expenses - Modified Cash
This Month vs Previous Year Month Comparison

	B - Building B		
	Jun 21	Jun 20	\$ Change
Ordinary Income/Expense			
Income			
4000 · Maintenance fees	6,624.00	6,390.00	234.00
4010 · Bank interest income	0.00	0.00	0.00
Total Income	<u>6,624.00</u>	<u>6,390.00</u>	<u>234.00</u>
Gross Profit	6,624.00	6,390.00	234.00
Expense			
5000 · General & administrative			
5026 · Bank fees	0.00	0.00	0.00
5023 · Application Expense	0.00	0.00	0.00
5010 · Accounting fees	0.00	0.00	0.00
5020 · Attorney fees	0.00	0.00	0.00
5030 · Insurance	5,591.18	4,956.51	634.67
5040 · Office supplies	0.00	0.00	0.00
Total 5000 · General & administrative	<u>5,591.18</u>	<u>4,956.51</u>	<u>634.67</u>
5100 · Pool			
5110 · Pool maintenance	0.00	0.00	0.00
5120 · Pool heat	0.00	0.00	0.00
Total 5100 · Pool	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
5200 · Personnel expense			
5225 · Employee health insurance	0.00	0.00	0.00
5230 · Payroll taxes	0.00	0.00	0.00
5200 · Personnel expense - Other	0.00	0.00	0.00
Total 5200 · Personnel expense	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
5300 · Utilities			
5310 · Electricity	0.00	0.00	0.00
5320 · Cable TV	0.00	0.00	0.00
5330 · Water	0.00	0.00	0.00
5340 · Sewer	0.00	0.00	0.00
5350 · Telephone	0.00	0.00	0.00
Total 5300 · Utilities	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
5400 · Maintenance			
5410 · Plants/Mulch/Tree Trimming	0.00	0.00	0.00
5430 · Elevator maintenance	154.72	192.00	-37.28
5440 · Fire equipment maintenance	281.00	37.72	243.28
5450 · General building maintenance	214.33	296.58	-82.25
5460 · Janitorial service	0.00	0.00	0.00
5485 · Plumbing Repairs	0.00	0.00	0.00
Total 5400 · Maintenance	<u>650.05</u>	<u>526.30</u>	<u>123.75</u>
5500 · Contract services			
5510 · Lawn care service	0.00	0.00	0.00
5520 · Trash removal	57.20	76.28	-19.08

See Accountants' Compilation Report

Westchester Condominium Association, Inc.
Statement of Revenue and Expenses - Modified Cash
This Month vs Previous Year Month Comparison

	B - Building B		
	<u>Jun 21</u>	<u>Jun 20</u>	<u>\$ Change</u>
5530 · Pest control	0.00	0.00	0.00
Total 5500 · Contract services	57.20	76.28	-19.08
Total Expense	6,298.43	5,559.09	739.34
Net Ordinary Income	325.57	830.91	-505.34
Net Income	<u>325.57</u>	<u>830.91</u>	<u>-505.34</u>

See Accountants' Compilation Report

Westchester Condominium Association, Inc.
Statement of Revenue and Expenses - Modified Cash
This Month vs Previous Year Month Comparison

	C - Building C		
	Jun 21	Jun 20	\$ Change
Ordinary Income/Expense			
Income			
4000 · Maintenance fees	12,720.00	12,480.00	240.00
4010 · Bank interest income	0.00	0.00	0.00
Total Income	12,720.00	12,480.00	240.00
Gross Profit	12,720.00	12,480.00	240.00
Expense			
5000 · General & administrative			
5026 · Bank fees	0.00	0.00	0.00
5023 · Application Expense	0.00	0.00	0.00
5010 · Accounting fees	0.00	0.00	0.00
5020 · Attorney fees	0.00	0.00	0.00
5030 · Insurance	10,789.25	8,939.50	1,849.75
5040 · Office supplies	0.00	0.00	0.00
Total 5000 · General & administrative	10,789.25	8,939.50	1,849.75
5100 · Pool			
5110 · Pool maintenance	0.00	0.00	0.00
5120 · Pool heat	0.00	0.00	0.00
Total 5100 · Pool	0.00	0.00	0.00
5200 · Personnel expense			
5225 · Employee health insurance	0.00	0.00	0.00
5230 · Payroll taxes	0.00	0.00	0.00
5200 · Personnel expense - Other	0.00	0.00	0.00
Total 5200 · Personnel expense	0.00	0.00	0.00
5300 · Utilities			
5310 · Electricity	0.00	0.00	0.00
5320 · Cable TV	0.00	0.00	0.00
5330 · Water	0.00	0.00	0.00
5340 · Sewer	0.00	0.00	0.00
5350 · Telephone	0.00	0.00	0.00
Total 5300 · Utilities	0.00	0.00	0.00
5400 · Maintenance			
5410 · Plants/Mulch/Tree Trimming	0.00	0.00	0.00
5430 · Elevator maintenance	309.43	384.00	-74.57
5440 · Fire equipment maintenance	562.04	75.43	486.61
5450 · General building maintenance	428.78	593.13	-164.35
5460 · Janitorial service	0.00	0.00	0.00
5485 · Plumbing Repairs	0.00	0.00	0.00
Total 5400 · Maintenance	1,300.25	1,052.56	247.69
5500 · Contract services			
5510 · Lawn care service	0.00	0.00	0.00
5520 · Trash removal	114.40	152.54	-38.14

See Accountants' Compilation Report

Westchester Condominium Association, Inc.
Statement of Revenue and Expenses - Modified Cash
This Month vs Previous Year Month Comparison

	C - Building C		
	Jun 21	Jun 20	\$ Change
5530 · Pest control	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total 5500 · Contract services	<u>114.40</u>	<u>152.54</u>	<u>-38.14</u>
Total Expense	<u>12,203.90</u>	<u>10,144.60</u>	<u>2,059.30</u>
Net Ordinary Income	<u>516.10</u>	<u>2,335.40</u>	<u>-1,819.30</u>
Net Income	<u>516.10</u>	<u>2,335.40</u>	<u>-1,819.30</u>

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Westchester Condominium Association, Inc.
Statement of Revenue and Expenses - Modified Cash
This Month vs Previous Year Month Comparison

	TOTAL		
	Jun 21	Jun 20	\$ Change
Ordinary Income/Expense			
Income			
4000 · Maintenance fees	62,988.00	50,772.00	12,216.00
4010 · Bank interest income	98.45	5.11	93.34
Total Income	63,086.45	50,777.11	12,309.34
Gross Profit	63,086.45	50,777.11	12,309.34
Expense			
5000 · General & administrative			
5026 · Bank fees	25.25	25.00	0.25
5023 · Application Expense	0.00	25.00	-25.00
5010 · Accounting fees	800.00	600.00	200.00
5020 · Attorney fees	0.00	375.00	-375.00
5030 · Insurance	26,091.77	22,435.90	3,655.87
5040 · Office supplies	283.50	0.00	283.50
Total 5000 · General & administrative	27,200.52	23,460.90	3,739.62
5100 · Pool			
5110 · Pool maintenance	0.00	605.00	-605.00
5120 · Pool heat	138.91	507.92	-369.01
Total 5100 · Pool	138.91	1,112.92	-974.01
5200 · Personnel expense			
5225 · Employee health insurance	1,974.46	1,958.60	15.86
5230 · Payroll taxes	1,216.78	1,130.26	86.52
5200 · Personnel expense - Other	9,464.84	9,100.58	364.26
Total 5200 · Personnel expense	12,656.08	12,189.44	466.64
5300 · Utilities			
5310 · Electricity	1,116.44	749.36	367.08
5320 · Cable TV	3,173.91	3,081.11	92.80
5330 · Water	1,111.80	1,048.30	63.50
5340 · Sewer	1,725.28	1,569.78	155.50
5350 · Telephone	245.00	1,083.16	-838.16
Total 5300 · Utilities	7,372.43	7,531.71	-159.28
5400 · Maintenance			
5410 · Plants/Mulch/Tree Trimming	235.02	0.00	235.02
5430 · Elevator maintenance	618.87	768.00	-149.13
5440 · Fire equipment maintenance	1,124.04	678.92	445.12
5450 · General building maintenance	1,438.39	1,603.10	-164.71
5460 · Janitorial service	1,050.60	3,160.00	-2,109.40
5485 · Plumbing Repairs	0.00	780.00	-780.00
Total 5400 · Maintenance	4,466.92	6,990.02	-2,523.10
5500 · Contract services			
5510 · Lawn care service	3,416.00	3,416.00	0.00
5520 · Trash removal	228.80	305.10	-76.30

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Westchester Condominium Association, Inc.
Statement of Revenue and Expenses - Modified Cash
This Month vs Previous Year Month Comparison

	TOTAL		
	Jun 21	Jun 20	\$ Change
5530 · Pest control	2,177.00	210.00	1,967.00
Total 5500 · Contract services	5,821.80	3,931.10	1,890.70
Total Expense	57,656.66	55,216.09	2,440.57
Net Ordinary Income	5,429.79	-4,438.98	9,868.77
Net Income	5,429.79	-4,438.98	9,868.77

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