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IN THE SUPERIOR COURT OF THE STATE OF ARIZONA
IN AND FOR THE COUNTY OF MARICOPA

R. L. WHITMER, an individual,
Plaintiff,

vs.

**HILTON CASITAS HOMEOWNERS
ASSOCIATION, also known as HILTON
CASITAS COUNCIL OF
HOMEOWNERS, also known as
COUNCIL OF CO-OWNERS, also known
as HILTON CASITAS COUNCIL OF CO-
OWNERS, an Arizona nonprofit
corporation,**
Defendant.

Case No.: CV2022-014709

**RESPONSE TO DEFENDANT'S
MOTION TO DIMISS AMENDED
PETITION FOR A SHOW CAUSE
HEARING RE CONTEMPT**

(Assigned to the Hon. Joseph P. Mikitish)

Petitioner R. L. Whitmer (“**Whitmer**” or “**Plaintiff**”), through undersigned counsel, responds to Defendant’s Motion to Dismiss Plaintiff’s Amended Petition for A Show Cause Hearing re Contempt (the “Motion”) filed on January 18, 2022. This response is supported by the record before the Court and the following Memorandum of Points and Authorities.

1 MEMORANDUM OF POINTS AND AUTHORITIES¹

2 **I. INTRODUCTION**

3 The Defendant’s Motion to Dismiss argues that the Administrative Law Judge (“ALJ”)
4 lacked authority to grant injunctions. However, the Legislature adopted A.R.S. § 32-2199.02(A)
5 providing that an ALJ “may order any party to abide by the statute, condominium documents,
6 community documents or contract provision at issue” Orders issued by an ALJ are
7 injunctions. *See* Injunction, Black’s Law Dictionary (10th ed. 2014) (“A court order commanding
8 or preventing an action.”) (citing Howard C. Joyce, A Treatise on the Law Relating to Injunctions,
9 § 1, 2-3 (1909) (“[I]n its accepted legal sense, an injunction is a judicial process or mandate
10 operating in personam by which, upon certain established principles of equity, a party is required
11 to do or refrain from doing a particular thing.”)).

12 Here, the ALJ ordered the HOA to comply with the law, which required them to adopt
13 budgets and amended budgets within the statutory requirements of A.R.S. § 33-1243(D). As
14 indicated in the Petition for a Show Cause Hearing (“Petition”), the HOA has failed to comply
15 with this order. The HOA argues that the administrative decision is not valid and the statute does
16 not require the HOA to ratify an amended budget within any specific period of time. Both these
17 arguments are false.

18 **II. LEGAL ARGUMENTSs**

19 **A. The Administrative Process Does Not Lack the Authority to Grant Injunctions**

20 The HOA submits that the Office of Administrative Hearings is not permitted to issue a
21 forward binding order. *See* Motion, at 3:17-20. However, the Arizona Supreme Court has held
22 that “Agencies often exercise powers that are peculiar to each of the three branches of government.
23

24 ¹ The HOA indicates that exhibits were not attached to the Amended Petition. The exhibits
25 were identical to those in the original Petition. Exhibits F through H were not appended to the
26 Amended Petition, and those are attached hereto. Exhibits cited to herein, without reference to the
Motion, reference the exhibits identified in the Amended Petition.



1 For example, agencies frequently operate under statutes that grant them legislative power to issue
2 rules, executive power to investigate possible violations of rules or statutes and to prosecute
3 offenders for these violations, and judicial power to adjudicate particular disputes regarding
4 compliance with relevant governing standards.” *Facilitec, Inc. v. Hibbs*, 206 Ariz. 486, 487, ¶ 9
5 (Ariz. 2003). The Court of Appeals has emphasized an ALJ’s judicial powers under A.R.S. § 32-
6 2199.02(A) as delegated by the Legislature and thus granting the ALJ the authority to order any
7 party to abide by the statute, condominium documents, community documents, or contract
8 provisions at issue, even permitted the ALJ to level a civil penalty on the basis of each violation.
9 *Whitmer v. Hilton Casitas Homeowners Ass’n*, 245 Ariz. 77, 80, ¶ 11 (Ariz. App. 2018). There
10 the Court of Appeals stated:

11 An agency only has the powers delegated to it by the Legislature. OAH’s statutory
12 authority extends to adjudicating contested cases (proceedings in which in which a
13 party’s legal rights or duties are determined by an agency after an administrative
14 hearing, *see* A.R.S. § 41-1001(5)) and appealable agency actions (actions other than
15 contested cases in which an agency determines a party’s legal rights or duties, *see*
16 A.R.S. § 41-1092(3)). A contempt proceeding of this nature – seeking enforcement
17 of the parties’ legal rights or duties that were previously determined by the final
18 decision in a prior administrative proceeding – does not fit the definition of either
19 an appealable agency action or a contested case.

20 ...

21 We recognize a certain dissonance in the superior court conducting proceedings to
22 consider a party’s refusal to follow an order issued by a separate administrative
23 forum. But the statutory scheme governing several administrative bodies allow the
24 superior court to act as a forum for such contempt proceedings.

25 *Id.* at 80-81, ¶¶ 11, 14 (Internal quotations and citations omitted).

26 In a recent pleading with the Arizona Department of Real Estate, the Defendant has
contradicted its position here by admitting an ALJ’s order is forward binding. *See* Ex. 1, at 1:21-
2:2 (filed January 30, 2023 in ADRE Case No. 23F-H036) (“The relief available to a petitioner in
this venue is limited to a finding that the respondent violated the governing documents or a statute,
an order that the respondent abide by the provision in the future and the levy of a civil penalty

1 against the respondent (including an order for respondent to pay the petitioner’s filing fee). A.R.S.
2 § 32-2199.02(A).”).

3 Knowing that an ALJ can require a party to follow an order, which can be enforced by the
4 Superior Court, the HOA then argues that the specific “findings of fact were made within the
5 Administrative Decision after a hearing took place in December 2014.” *See* Motion, at 7:4-5. This
6 has no relevance with the HOA’s compliance with the Administrative Decision. Further, the
7 underlying issue before the Court and the ALJ were identical – the HOA had overspent its annual
8 budget without homeowner approval and without adopting an amended budget. The
9 Administrative Decision states:

10 4. Petitioner filed a petition with the Department alleging that Hilton Casitas had
11 violated the provisions of A.R.S. § 33-1243(D). petitioner specifically alleged as
12 follows:

13 Mrs. Karatz has ignored A.R.S. § 33-1243(D) in 2013 and 2014. The 2013
14 budget for legal was \$2,500 and 2014 was \$1,000 for a total of \$3,500.00.
15 Mrs. Karatz has misused her position as President to spend over \$9,250 for
16 legal expenses without proper ratification.

17 *See* Ex. B, at 1:24-30. The Administrative Decision then states, “This Tribunal concludes that
18 Hilton Casitas failed to comply with the applicable provisions of A.R.S. § 33-1243(D)” and that
19 “Petitioner be deemed the prevailing party in this matter.” *See* Ex. B, at 4:21-27. The
20 Administrative Decision ordered “that Hilton Casitas shall fully comply with the applicable
21 provisions of A.R.S. § 33-1243(D) in the future.” *See* Ex. B, at 4:24-27. The HOA was ordered to
22 amend and ratify its annual budget when the HOA exceeded its adopted annual budget. As the
23 HOA did not appeal the Administrative Decision, it became final and binding and precludes the
24 HOA from claiming that it is not obligated to seek ratification for an amended budget when it
25 overspends its adopted annual budget.

26 Here, the Petitioner respectfully requests the Court order the HOA to comply with the
statute, amend its annual budget when it overspends its adopted annual budget, and find the HOA
in contempt for its failure to comply with the Administrative Decision in calendar years 2021 and

1 2022.

2 **B. A.R.S. § 33-1243(D) Requires the HOA to Amend Their Budget**

3 Next, the HOA argues that A.R.S. § 33-1243(D) does not require the HOA to adopt an
4 amended budget. Here, the HOA proposes the proper procedure is not to amend a ratified budget,
5 but instead to adopt and ratify the overspent budget in the subsequent budget process. *See Motion,*
6 *at 6:15-7:3.* Here, the HOA’s argument is that the budgeting process does not matter because it is
7 permitted to spend any amounts it deems fit, and then seek ratification after the fact. The HOA is
8 required to adopt a budget because the funds it spends are those of its members and the
9 homeowners making up the HOA. Importantly, the HOA does not indicate what would occur in
10 the event it overspent a ratified budget, but the Homeowners fail to ratify such actions the
11 following year. Presumably the HOA does not address this argument because such an
12 interpretation would render A.R.S. § 33-1243(D) meaningless. *See TDB Tucson Group, L.L.C. v.*
13 *City of Tucson*, 228 Ariz. 120, 123, ¶ 9 (Ariz. App. 2011) (“And we will not interpret a statute in
14 such a way as to produce absurd results or render any word, phrase, clause, or sentence
15 superfluous, void, insignificant, redundant or contradictory.”) (internal citation and quotations
16 omitted).

17 Next the HOA attempts to indicate that they are blameless because any overspending in its
18 budgets is due to the actions of the Plaintiff. *See Motion, 9:2-12.* However, this undermines the
19 HOA’s argument that the actions were not similar, as this is the same argument addressed by the
20 Administrative Decision. *See Ex. B, at 3:3-9* (“Mrs. Karatz testified that the increased legal
21 expenses were incurred because Petitioner had filed two or three law suits against Hilton Casitas
22 and that the law suits necessitated increased legal fees. Mrs. Kartaz stated that the increased legal
23 fees had not been anticipated by Hilton Casitas.”). Here, the HOA is required to adopt and ratify
24 a budget, and obviously amend and ratify such a budget in the event it is not adhered to.

25 **C. The Members of the Board Are Not Named in Their Personal Capacities.**

1 Petitioner, in its prayer for relief, sought an order “[t]hat as the contempt cannot be purged,
2 to prevent further contempt the Court, in its judgment, includes the officers and directors in their
3 official and personal capacities as included for future acts of contempt.” See Amended Petition,
4 at 4:18-20. The language indicating their personal capacities should not have been included in this
5 prayer for relief. The prayer for relief seeks an order that the officers, and those that hold such
6 positions in the future, be bound to amend and ratify the budget prior to overspending amounts in
7 excess of a previously ratified budget. Petitioner did not name the individual officers in this
8 lawsuit in their personal capacities and does not seek an order relating to the HOA’s officers in
9 their personal capacities.

10 **III. CONCLUSION**

11 Petitioner respectfully requests the Court find the Administrative Decision binding on the
12 HOA and enforce contempt proceedings for the HOA’s violation of such decision. Petitioner
13 respectfully requests his attorneys’ fees and costs pursuant to A.R.S. §§ 12-341, -341.01, and -
14 349.

15 **RESPECTFULLY SUBMITTED** this 6th day of February 2023.

16 **MEYER & PARTNERS, PLLC**

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EXHIBIT 1

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7 **ARIZONA DEPARTMENT OF REAL ESTATE**
8 **AND**
9 **ARIZONA OFFICE OF ADMINISTRATIVE HEARINGS**

9 **R.L. WHITMER,**

10 Petitioner,

11 v.

12 **HILTON CASITAS COUNCIL OF HOMEOWNERS,**

13 Respondent.

ADRE CASE No. 23F-H036

OAH DOCKET No. _____

RESPONDENT'S MOTION TO DISMISS

14 Respondent Hilton Casitas Council of Homeowners Association, hereby submits its Motion
15 to Dismiss the above-captioned Petition filed by Petitioner R.L. Whitmer, pursuant to A.R.S. § 32-
16 2199.01(C).

17
18 **I. Relevant Background**

19 As the Arizona Department of Real Estate ("ADRE") is aware, an owner may only "petition
20 the department for a hearing concerning violations of . . . condominium association documents or
21 violations of the statutes that regulate . . . condominiums". See A.R.S. § 32-2199.01(A). The relief
22 available to a petitioner in this venue is limited to a finding that the respondent violated the
23 governing documents or a statute, an order that the respondent abide by the provision in the future,
24 and the levy of a civil penalty against the respondent (including an order for respondent to pay the
25
26

1 petitioner's filing fee). A.R.S. §32-2199.02(A). ADRE does not have jurisdiction over any other
2 matters.

3 Here, Petitioner requests an order that the Association's management contract with Arizona
4 Community Management Services, L.L.C. ("AZCMS") is void, which is beyond the scope of
5 ADRE's jurisdiction. *See* A.R.S. §32-2199.02(A); Petition at Page 2. Furthermore, Petitioner
6 requests an order that the Association comply with Article 17, Section 17.1 of the Declaration of
7 Horizontal Property Regime for Hilton Casitas (the "Declaration") moving forward with a civil
8 penalty being imposed upon the Association. *See* Petition at Page 2. This request is moot, because a
9 majority of Owners ratified the management contract with AZCMS. *See Exhibit A* attached hereto,
10 the Declaration of Robert Westbrook, current Board President for the Association. Attached to Mr.
11 Westbrook's Declaration (*See Exhibit A-1*, to said Declaration) are the absentee ballots of twenty-
12 two (22) out of twenty-nine (29) Owners ratifying the contract with AZCMS, which are business
13 records attested to by Mr. Westbrook. As such, the Association is not in violation of Section 17.1 of
14 the Declaration at this time, the requested relief in the Petition is moot, and the ADRE must dismiss
15 the Declaration at this time, the requested relief in the Petition is moot, and the ADRE must dismiss
16 the Petition in its entirety.

17
18 **II. The Association is in Compliance with Article 17, Section 17.1 of the Declaration**

19 Petitioner premises his Petition on Article 17, Section 17.1 of the Declaration of Horizontal
20 Property Regime for Hilton Casitas, recorded in the official records of Maricopa County Recorder's
21 Office on May 22, 1972 at Docket 9448, Page 790. Article 17, Section 17.1 of the Declaration
22 requires the management contract to be approved by a majority of owners. *See* the Declaration at
23 Pages 37-38, attached hereto as **Exhibit B**. The purpose of requiring a majority of Owners to
24 approve of the management contract is served in this instance, where approximately seventy-five
25 percent (75%) of Owners within the Association ratified the AZCMS contract. *See Exhibits A and*
26

1 A-1. The Owners ratified the Association's management contract the Association with AZCMS at an
2 open meeting on January 26, 2023, via absentee ballots. *See id.* With the Owners' ratification, the
3 Association is in compliance with Section 17.1 of the Declaration and an order from ADRE is not
4 necessary.

5 Even though the Association obtained approval from Owners after Petitioner filed his the
6 Petition, the Owners' ratification serves as proof that a majority of said Owners approve of the 2020
7 contract with AZCMS. With this approval rate, it is evident that the community is content, and
8 always has been content, with the AZCMS management contract and its work. Accordingly,
9 Petitioner's requested relief is either outside the scope of the ADRE's jurisdiction or is moot. The
10 ADRE should dismiss the Petition in its entirety.

11
12 **III. Petitioner Failed to Adhere to the Demand Procedures for a Derivative Action.**

13 Furthermore, because the Petition is moot and a hearing is not necessary, ADRE should
14 reimburse to Petitioner his filing fee. In the alternative, Petitioner should be responsible for the
15 filing fee because this Petition is the first the time the Association learned of this potential issue. The
16 Arizona Nonprofit Corporation Act ("Act"), at A.R.S. § 10-3630 *et seq.*, provides a procedure for
17 members of a nonprofit corporation to maintain a derivative proceeding against that corporation.
18 Under Arizona law, an action is derivative rather than direct, "if the gravamen of the complaint is
19 injury to the corporation, *or to the whole body of its stock or property without any severance or*
20 *distribution among individual holders.*" *Albers v. Edelson Tech. Partners L.P.*, 201 Ariz. 47, 52
21 (App. 2001), quoting *Funk v. Spalding*, 74 Ariz. 219, 223 (1952). (Emphasis added.). The Petitioner
22 may only bring a derivative lawsuit if he meets certain standing requirements as an Owner of the
23 Association, and follows a statutorily defined demand process. *See* A.R.S. §§ 10-3631, 10-3632.
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1 Pursuant to the Nonprofit Act, a member may bring a direct action against an alleged
2 wrongdoer without following the derivative lawsuit procedures only if: (1) the member has a
3 relationship with the alleged wrongdoer, in this case the Association, apart from the member's
4 interest in the Association, (2) the Association owes a duty to the member for a reason other than
5 membership status, or (3) the injuries or damages sustained are unique to the individual member and
6 not all members of the Association. *See Albers*, 201 Ariz. at 52. Petitioner pleads none of these
7 exceptions to the derivative lawsuit procedures and cannot meet any of the three exceptions
8 discussed in *Albers*. Nowhere in his Petition does Petitioner suggest the existence of a special
9 relationship with members of the Board or the Association, apart from his alleged interest in the
10 Association as an Owner. The Association does not owe a duty to Petitioner separate from his status
11 as an Owner. Therefore, the ADRE should dismiss the Petition.
12

13 Furthermore, the injuries or damages alleged by Petitioner are not unique to him and are
14 unequivocally the exact same alleged injury to the membership at large (i.e., purported lack of
15 approval of a majority of Owners of the management contract). The Petition concerns the
16 Association's authority, or lack thereof, to act on behalf of the Owners. As a result, Petitioner does
17 not have standing to maintain a direct action against the Association and must adhere to the
18 derivative proceeding requirements in the Act. A.R.S. § 10-3632, which requires a complainant to
19 send a written demand on the corporation to take suitable action within 90 days before an action is
20 filed. Petitioner did not send any demand to the Association, nor does it appear he obtained approval
21 from 25% of members for this Petition. *See also Exhibits A and A-1*. Instead, he initiated this
22 Petition without any notice whatsoever to the Association. If the Association had received the
23 required demand, it would have taken suitable action in response. *See Exhibits A and A-1*.
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1 Due to Petitioner's failure to adhere to the demand requirements for this type of action and in
2 light of the actions the Association took since he filed the Petition, the ADRE should dismiss this
3 Petition in its entirety. Therefore, Petitioner should either be reimbursed or fully responsible for
4 bearing the costs of the filing fee in this matter. *See Exhibits A and A-1.*

5 **IV. Conclusion**

6 The Association respectfully requests ADRE dismiss the Petition because the Petitioner is
7 seeking relief outside the jurisdiction of the Agency. The Association also requests ADRE dismiss
8 the Petition to the extent the Petitioner is requesting that the Agency find that the Association
9 violated Section 17.1 of the Declaration. Now that a majority of the Owners have ratified the
10 management contract, Petitioner's claim is moot. To the extent an Answer is still required in light of
11 the foregoing, the Association denies all of the Petitioner's claims. *See Exhibits A and A-1.*

12 DATED this 30th day of January 2023.

13
14 **CARPENTER HAZLEWOOD DELGADO & BOLEN, LLP**

15
16 By: /s/ Maria McKee

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ORIGINAL of the foregoing filed
this 30th day of January 2023 with:

Arizona Department of Real Estate

COPY of the foregoing served via
email and First Class Mail
this 30th day of January 2023:

R.L. Whitmer
6333 N. Scottsdale Road #21
Scottsdale, Arizona 85250
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Petitioner

By: /s/ Suzanne Hilborn



MEYER & PARTNERS, PLLC

EXHIBIT F

Hilton Casitas Council of Homeowners Budget Comparison Income Statement

Posted 9/1/2022 To 9/30/2022 11:59:00 PM

Current Month Operating				Year to Date Operating					
Actual	Budget	\$ Var	% Var	Actual	Budget	\$ Var	% Var	Annual	
0.00	0.00	0.00	0.00						
0.00	0.00	0.00	0.00	5056 CPA Services/Tax Return	1,200.00	1,500.00	300.00	20.00	1,500.00
0.00	1,083.00	1,083.00	100.00	5086 Income Taxes - State	50.00	75.00	25.00	33.33	75.00
(1,177.19)	1,666.67	2,843.86	170.63	5088 Insurance	17,905.61	9,751.00	(8,154.61)	(83.63)	13,000.00
3,434.69	4,166.67	731.98	17.57	5102 Legal - General	38,968.60	15,000.03	(23,968.57)	(159.79)	20,000.00
0.00	2.50	2.50	100.00	5103 Legal - Litigation	18,091.68	37,500.03	19,408.35	51.76	50,000.00
0.00	425.00	425.00	100.00	5110 Mailings	63.80	22.50	(41.30)	(183.56)	25.00
0.00	0.00	0.00	0.00	5122 Meeting Expenses	0.00	1,275.00	1,275.00	100.00	1,700.00
9.75	0.00	(9.75)	0.00	5126 Meeting Minutes	512.50	0.00	(512.50)	0.00	0.00
96.75	25.00	(71.75)	(287.00)	5136 Office Supplies	142.33	84.00	(58.33)	(69.44)	100.00
60.00	100.00	40.00	40.00	5146 Postage	418.78	190.00	(228.78)	(120.41)	250.00
				5182 Storage Fees	600.00	900.00	300.00	33.33	1,200.00
3,004.97	7,577.17	4,482.20	59.15	TOTAL Administrative	80,676.36	67,197.53	(13,478.83)	(20.06)	89,060.00
				Contracts					
854.48	832.00	(22.48)	(2.70)	5112 Management Contract	7,690.32	7,488.00	(202.32)	(2.70)	9,984.00
0.00	445.00	445.00	100.00	6010 Gate Maintenance Contract	1,335.00	1,335.00	0.00	0.00	1,780.00
80.00	0.00	(80.00)	0.00	6012 Gate Monitoring Contract	720.00	0.00	(720.00)	0.00	0.00
750.00	750.00	0.00	0.00	6018 Landscape Contract	6,000.00	6,750.00	750.00	11.11	9,000.00
1,684.48	2,027.00	342.52	16.90	TOTAL Contracts	15,745.32	15,573.00	(172.32)	(1.11)	20,784.00
				Landscaping					
476.63	100.00	(376.63)	(376.63)	5824 Irrigation Maintenance & Repair	2,119.38	400.00	(1,719.38)	(429.85)	500.00
0.00	0.00	0.00	0.00	5828 Landscape Tree Maintenance	0.00	1,250.00	1,250.00	100.00	2,500.00
0.00	0.00	0.00	0.00	5838 Overseed	0.00	0.00	0.00	0.00	2,000.00
0.00	0.00	0.00	0.00	5840 Palm Tree Trimming	1,560.00	0.00	(1,560.00)	0.00	0.00
0.00	500.00	500.00	100.00	5852 Storm Clean-up	0.00	500.00	500.00	100.00	1,000.00
476.63	600.00	123.37	20.56	TOTAL Landscaping	3,679.38	2,150.00	(1,529.38)	(71.13)	6,000.00



MEYER & PARTNERS, PLLC

EXHIBIT G

Hilton Casitas Council of Homeowners Budget Comparison Income Statement

Posted 10/1/2022 To 10/31/2022 11:59:00 PM

Current Month Operating				Year to Date Operating					
Actual	Budget	\$ Var	% Var	Actual	Budget	\$ Var	% Var	Annual	
16.00	25.00	9.00	36.00	5044 Copies & Printing	295.31	125.00	(170.31)	(136.25)	150.00
0.00	0.00	0.00	0.00	5056 CPA Services/Tax Return	1,200.00	1,500.00	300.00	20.00	1,500.00
0.00	0.00	0.00	0.00	5086 Income Taxes - State	50.00	75.00	25.00	33.33	75.00
0.00	1,083.00	1,083.00	100.00	5088 Insurance	17,905.61	10,834.00	(7,071.61)	(65.27)	13,000.00
1,462.00	1,666.67	204.67	12.28	5102 Legal - General	40,430.60	16,666.70	(23,763.90)	(142.58)	20,000.00
2,987.40	4,166.67	1,179.27	28.30	5103 Legal - Litigation	21,079.08	41,666.70	20,587.62	49.41	50,000.00
0.00	2.50	2.50	100.00	5110 Mailings	63.80	25.00	(38.80)	(155.20)	25.00
150.00	0.00	(150.00)	0.00	5122 Meeting Expenses	150.00	1,275.00	1,125.00	88.24	1,700.00
0.00	0.00	0.00	0.00	5126 Meeting Minutes	512.50	0.00	(512.50)	0.00	0.00
10.00	6.00	(4.00)	(66.67)	5136 Office Supplies	152.33	90.00	(62.33)	(69.26)	100.00
54.82	35.00	(19.82)	(56.63)	5146 Postage	473.60	225.00	(248.60)	(110.49)	250.00
58.75	0.00	(58.75)	0.00	5178 Statement Fees	58.75	0.00	(58.75)	0.00	0.00
60.00	100.00	40.00	40.00	5182 Storage Fees	660.00	1,000.00	340.00	34.00	1,200.00
5,143.97	7,168.17	2,024.20	28.24	TOTAL Administrative	85,820.33	74,365.70	(11,454.63)	(15.40)	89,050.00
				<u>Contracts</u>					
854.48	832.00	(22.48)	(2.70)	5112 Management Contract	8,544.80	8,320.00	(224.80)	(2.70)	9,984.00
0.00	0.00	0.00	0.00	6010 Gate Maintenance Contract	1,335.00	1,335.00	0.00	0.00	1,780.00
80.00	0.00	(80.00)	0.00	6012 Gate Monitoring Contract	800.00	0.00	(800.00)	0.00	0.00
750.00	750.00	0.00	0.00	6018 Landscape Contract	6,750.00	7,500.00	750.00	10.00	9,000.00
1,684.48	1,682.00	(102.48)	(6.48)	TOTAL Contracts	17,429.80	17,155.00	(274.80)	(1.60)	20,764.00
				<u>Landscaping</u>					
0.00	0.00	0.00	0.00	5824 Irrigation Maintenance & Repair	2,119.38	400.00	(1,719.38)	(429.85)	500.00
0.00	1,250.00	1,250.00	100.00	5828 Landscape Tree Maintenance	0.00	2,500.00	2,500.00	100.00	2,500.00
0.00	2,000.00	2,000.00	100.00	5838 Overseed	0.00	2,000.00	2,000.00	100.00	2,000.00
0.00	0.00	0.00	0.00	5840 Palm Tree Trimming	1,560.00	0.00	(1,560.00)	0.00	0.00



MEYER & PARTNERS, PLLC

EXHIBIT H

Hilton Casitas Council of Homeowners Budget Comparison Income Statement

Posted 11/1/2022 To 11/30/2022 11:59:00 PM

Current Month Operating				Year to Date Operating					
Actual	Budget	\$ Var	% Var	Actual	Budget	\$ Var	% Var	Annual	
66.56	0.00	(66.56)	0.00	5044 Copies & Printing	361.87	125.00	(236.87)	(189.50)	150.00
125.00	0.00	(125.00)	0.00	5048 Corporate Taxes	125.00	0.00	(125.00)	0.00	0.00
0.00	0.00	0.00	0.00	5056 CPA Services/Tax Return	1,200.00	1,500.00	300.00	20.00	1,500.00
0.00	0.00	0.00	0.00	5086 Income Taxes - State	50.00	75.00	25.00	33.33	75.00
0.00	1,083.00	1,083.00	100.00	5088 Insurance	17,905.61	11,917.00	(5,988.61)	(50.25)	13,000.00
6,161.00	1,666.67	(4,494.33)	(269.66)	5102 Legal - General	46,591.60	18,333.37	(28,258.23)	(154.14)	20,000.00
1,667.90	4,166.67	2,498.77	59.97	5103 Legal - Litigation	22,746.98	45,833.37	23,086.39	50.37	50,000.00
0.00	0.00	0.00	0.00	5110 Mailings	63.80	25.00	(38.80)	(155.20)	25.00
105.00	0.00	(105.00)	0.00	5122 Meeting Expenses	255.00	1,275.00	1,020.00	80.00	1,700.00
0.00	0.00	0.00	0.00	5126 Meeting Minutes	512.50	0.00	(512.50)	0.00	0.00
9.00	8.00	(1.00)	(12.50)	5136 Office Supplies	161.33	98.00	(63.33)	(64.62)	100.00
53.47	10.00	(43.47)	(434.70)	5146 Postage	527.07	235.00	(292.07)	(124.29)	250.00
0.00	0.00	0.00	0.00	5178 Statement Fees	58.75	0.00	(58.75)	0.00	0.00
60.00	100.00	40.00	40.00	5182 Storage Fees	720.00	1,100.00	380.00	34.55	1,200.00
8,551.68	7,117.67	(1,434.01)	(20.15)	TOTAL Administrative	94,372.01	81,483.37	(12,888.64)	(15.82)	89,050.00
				Contracts					
854.48	832.00	(22.48)	(2.70)	5112 Management Contract	9,399.28	9,152.00	(247.28)	(2.70)	9,984.00
0.00	0.00	0.00	0.00	6010 Gate Maintenance Contract	1,335.00	1,335.00	0.00	0.00	1,780.00
80.00	0.00	(80.00)	0.00	6012 Gate Monitoring Contract	880.00	0.00	(880.00)	0.00	0.00
750.00	750.00	0.00	0.00	6018 Landscape Contract	7,500.00	8,250.00	750.00	9.09	9,000.00
1,684.48	1,582.00	(102.48)	(6.48)	TOTAL Contracts	19,114.28	16,737.00	(377.28)	(2.01)	20,764.00
				Landscaping					
0.00	100.00	100.00	100.00	5824 Irrigation Maintenance & Repair	2,119.38	500.00	(1,619.38)	(323.88)	500.00
0.00	0.00	0.00	0.00	5828 Landscape Tree Maintenance	0.00	2,500.00	2,500.00	100.00	2,500.00
0.00	0.00	0.00	0.00	5838 Overseed	0.00	2,000.00	2,000.00	100.00	2,000.00