



FINANCIAL DASHBOARD 2021

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Print Date: 7/19/21
Month: 6

| 2021 YTD | 2020 YTD | This YTD |
|----------|----------|----------|
| June | June | June |
| ACTUAL | ACTUAL | Budget |

BALANCE SHEET SUMMARY

| | | |
|-------------------------|-------------------|-------------------|
| Operating Cash | 6,088,617 | 4,224,938 |
| Reserve Fund | 18,005,841 | 17,278,218 |
| Enhancement Fund | 1,772,572 | 1,506,242 |
| Receivables - ACC | 276,982 | 366,860 |
| Receivables - Other | 61,085 | 21,125 |
| Receivables - Allowance | (318,454) | (420,508) |
| Other Current Assets | 374,649 | 395,149 |
| Net Fixed Assets | 15,948,234 | 16,898,805 |
| TOTAL ASSETS: | 42,209,516 | 40,270,829 |

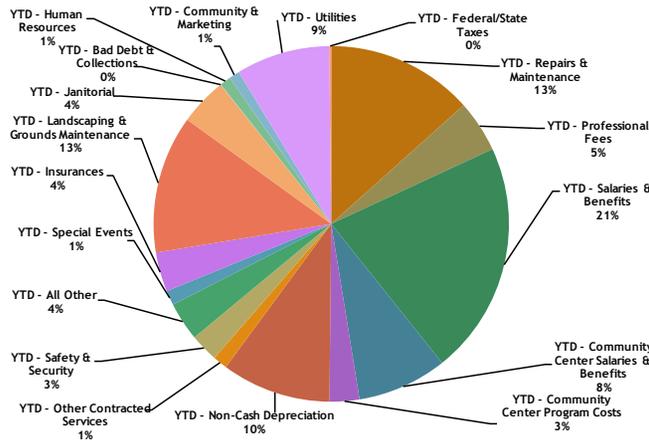
| | | |
|--|-------------------|-------------------|
| Trade & Supplier Payables | 478,531 | 365,968 |
| Payroll & Benefits | 240,891 | 200,327 |
| Prepaid Assessments | 1,850,799 | 1,649,522 |
| Deferred Assessments | 106,426 | 50,362 |
| Other Current | 20,378 | 33,683 |
| Funds Due HOAs | 72,489 | 70,362 |
| Retained Equity | 38,598,573 | 36,896,568 |
| Current Year Surplus | 841,427 | 1,004,038 |
| TOTAL LIABILITIES & EQUITY: | 42,209,516 | 40,270,829 |

PROFIT & LOSS SUMMARY

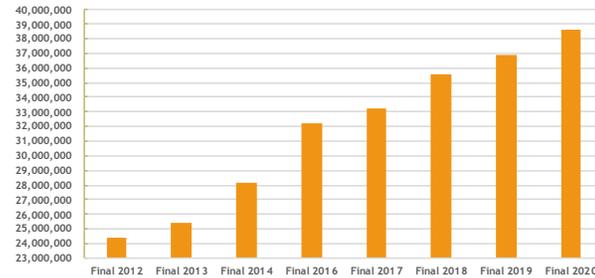
| | Jun YTD 21 | Jun YTD 20 | Budget YTD 21 |
|----------------------------|------------------|------------------|------------------|
| Assessments | 4,579,538 | 4,560,849 | 4,583,906 |
| Community Center | 453,316 | 189,392 | 443,164 |
| Events | 57,603 | 1,200 | 68,250 |
| Other Revenues (Net) | 1,288,868 | 928,192 | 1,017,777 |
| Transfer to Reserve Fund | (952,638) | (900,000) | (952,398) |
| Trans. to Enhancement Fund | (671,670) | (463,793) | (471,750) |
| TOTAL REVENUES: | 4,755,016 | 4,315,839 | 4,688,949 |

| | | | |
|---------------------------|------------------|------------------|------------------|
| Direct Programs Cost | 130,670 | 97,858 | 150,044 |
| Events Costs | 64,313 | 9,389 | 81,560 |
| Community Involvement | 45,820 | 47,037 | 50,129 |
| Utilities | 411,653 | 369,162 | 474,648 |
| Professional Fees | 227,659 | 142,935 | 233,147 |
| Financial Costs | 41,375 | 101,010 | 89,700 |
| Insurances | 172,931 | 135,166 | 174,675 |
| Security Costs | 124,241 | 116,745 | 120,982 |
| Human Resources | 48,096 | 45,934 | 61,738 |
| Repairs & Maintenance | 246,205 | 227,820 | 370,502 |
| Landscaping | 605,490 | 594,722 | 615,491 |
| Contract Services | 271,994 | 266,936 | 306,565 |
| General & Administrative | 125,575 | 42,469 | 135,272 |
| Compensation - Comm Ctr | 394,549 | 342,126 | 413,568 |
| Compensation - Facilities | 399,365 | 389,236 | 474,825 |
| Compensation - Admin | 1,021,521 | 1,027,731 | 1,194,929 |
| Depreciation | 479,749 | 473,099 | 470,364 |
| All Other Expenses | 9,000 | 10,333 | 9,000 |
| TOTAL EXPENSES: | 4,820,207 | 4,439,706 | 5,427,139 |

| | | | |
|---------------------------------|----------------|-----------|-----------|
| OPERATING SURPLUS: | (65,191) | (123,867) | (738,190) |
| RESERVE SURPLUS: | 322,447 | | |
| ENHANCEMENT SURPLUS: | 584,172 | | |
| TOTAL SURPLUS (DEFICIT): | 841,427 | | |



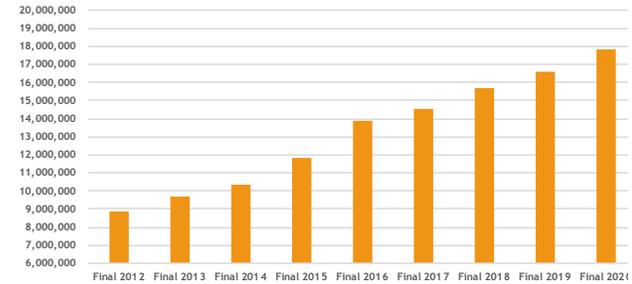
How Assessment \$'s have been spent in 2021



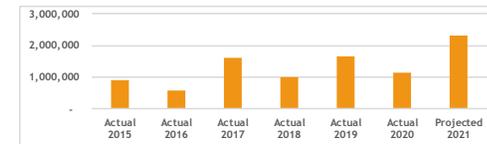
Growth in Community Net Equity Year Over Year

| TOTAL ANTHEM A/R | TOTAL | Current | 30 | 60 | 90+ | |
|------------------|----------------|---------------|---------------|---------------|----------------|-------------|
| Country Club: | 53,570 | 4,859 | 2,143 | 3,308 | 43,260 | - |
| ACC: | 276,982 | 17,089 | 12,339 | 9,099 | 238,454 | - |
| Parkside: | 509,723 | 32,775 | 24,198 | 20,771 | 431,978 | - |
| Villages: | 7,856 | 101 | 75 | 50 | 7,630 | - |
| TOTAL: | 848,131 | 54,824 | 38,755 | 33,228 | 721,323 | 0.0% |
| | | 6.5% | 4.6% | 3.9% | 85.0% | |

| TOTAL ANTHEM A/R | TOTAL DUE | Owner Type | TYPE OF OPEN RECEIVABLE | Assessmnt | Legal | CC&Rs |
|------------------|----------------|----------------|-------------------------|----------------|----------------|----------------|
| Country Club: | 53,570 | 64,978 | (11,408) | 21,500 | 4,888 | 27,402 |
| ACC: | 276,982 | 315,046 | (38,065) | 73,921 | 203,061 | - |
| Parkside: | 509,723 | 520,098 | (10,374) | 24,891 | 116,784 | 368,048 |
| Villages: | 7,856 | 8,306 | (450) | 6,296 | 1,085 | 475 |
| TOTAL: | 848,131 | 908,428 | (60,298) | 126,608 | 325,817 | 395,925 |



Growth in Reserve Fund Balances Year over Year



Actual and Reserve Fund Spending 2015 - 2021 Projected

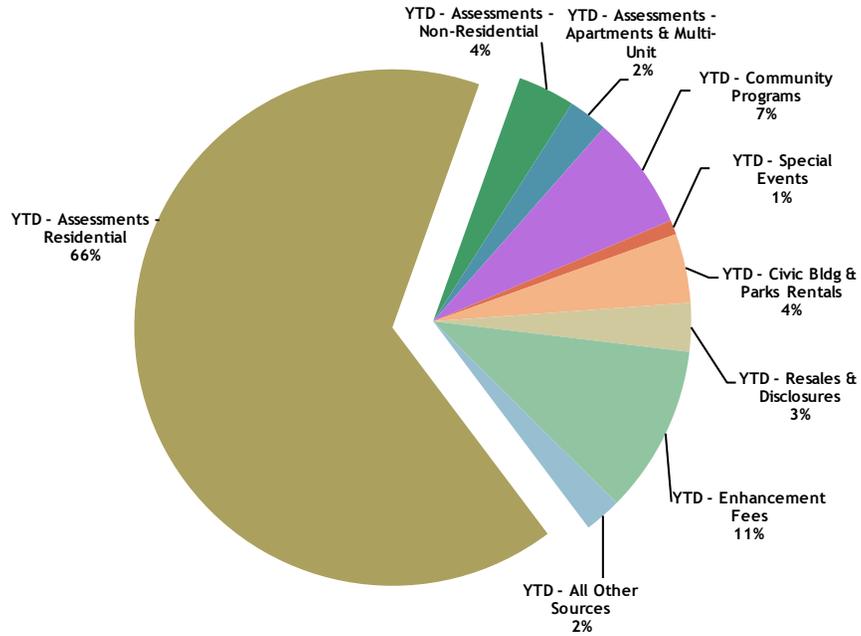


| | PRIOR YEAR | CURRENT YEAR | | | | | |
|---|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| | DECEMBER 2020 | January | February | March | April | May | June |
| Operating Cash | 5,362,509 | 5,562,939 | 5,157,852 | 5,955,434 | 6,066,353 | 5,356,455 | 6,088,617 |
| Reserve Funds | 17,858,011 | 17,825,806 | 17,767,841 | 17,776,143 | 17,837,850 | 17,930,515 | 18,005,841 |
| Enhancement Funds | 1,291,576 | 1,271,975 | 1,355,998 | 1,431,115 | 1,525,685 | 1,656,854 | 1,772,572 |
| TOTAL Cash & Equivalents | 24,512,096 | 24,660,720 | 24,281,691 | 25,162,692 | 25,429,888 | 24,943,824 | 25,867,029 |
| Receivables - Assessments | 350,518 | 551,005 | 443,330 | 346,787 | 450,092 | 342,449 | 276,982 |
| Receivables - Other | 45,654 | 37,507 | 58,077 | 70,039 | 74,559 | 49,686 | 57,282 |
| Net Due To/From- Reserves Fund | - | - | - | - | - | - | - |
| Net Due To/From- Enhancement Fund | - | - | - | - | - | - | - |
| Net Due To/From-Anthem HOAs | 1,392 | 1,335 | 2,590 | 3,076 | 1,632 | 35,909 | 3,803 |
| Receivables - Allowance for Bad Debts () | (336,125) | (342,809) | (338,864) | (328,433) | (320,591) | (319,389) | (318,454) |
| TOTAL Net Receivables | 61,439 | 247,039 | 165,133 | 91,469 | 205,692 | 108,654 | 19,612 |
| Prepaid Expenses | 169,807 | 198,220 | 173,539 | 141,393 | 117,402 | 402,926 | 374,640 |
| Inventory | | | | | | | |
| Accrued Revenues | | | | | | | |
| TOTAL Other Current Assets | 169,807 | 198,220 | 173,539 | 141,393 | 117,402 | 402,926 | 374,640 |
| TOTAL CURRENT ASSETS | 24,743,342 | 25,105,979 | 24,620,363 | 25,395,555 | 25,752,982 | 25,455,404 | 26,261,282 |
| Land & Land Improvements | 10,459,907 | 10,459,907 | 10,459,907 | 10,459,907 | 10,459,907 | 10,459,907 | 10,459,907 |
| Facilities & Improvements | 26,321,944 | 26,321,944 | 26,321,944 | 26,321,944 | 26,321,944 | 26,321,944 | 26,321,944 |
| Equipment, Furniture, Fixtures & Other | 467,395 | 467,395 | 467,395 | 467,395 | 467,395 | 467,395 | 467,395 |
| Construction in Progress | 4,153 | 4,153 | 4,153 | 4,153 | 4,153 | 4,153 | 4,153 |
| Less: Accumulated Book Depreciation | (20,825,565) | (20,905,747) | (20,985,744) | (21,065,742) | (21,145,740) | (21,225,453) | (21,305,165) |
| TOTAL Fixed & Non-Current Assets | 16,427,834 | 16,347,653 | 16,267,655 | 16,187,657 | 16,107,659 | 16,027,947 | 15,948,234 |
| TOTAL ASSETS | 41,171,177 | 41,453,631 | 40,888,018 | 41,583,212 | 41,860,641 | 41,483,351 | 42,209,516 |
| Trade & Supplier Payables | 452,941 | 320,814 | 316,867 | 264,408 | 456,372 | 422,774 | 420,165 |
| Payroll & Benefits | 211,741 | 215,241 | 221,705 | 226,628 | 234,609 | 249,300 | 240,891 |
| Accrued - Trade & Supplier Obligations | 57,845 | 54,051 | 66,080 | 55,646 | 66,064 | 55,149 | 58,366 |
| Accrued - Other | | | | | | | |
| Prepaid Assessments | 1,742,879 | 530,169 | 598,881 | 1,723,909 | 542,612 | 636,433 | 1,850,799 |
| Deferred Assessments & Other Deferred | 36,173 | 1,221,708 | 698,216 | 174,985 | 1,235,816 | 767,139 | 106,426 |
| Deposits | 12,477 | 12,032 | 11,698 | 9,985 | 11,751 | 11,372 | 11,337 |
| Funds Due Partner HOAs | 64,726 | 228,236 | 59,624 | 64,620 | 229,814 | 69,262 | 72,489 |
| Other Current & Deferred Liabilities | (2) | 1,530 | 3,033 | 4,555 | 6,031 | 7,537 | 9,041 |
| Total Current Liabilities | 2,578,780 | 2,583,781 | 1,976,104 | 2,524,736 | 2,783,068 | 2,218,966 | 2,769,515 |
| TOTAL LIABILITIES | 2,578,780 | 2,583,781 | 1,976,104 | 2,524,736 | 2,783,068 | 2,218,966 | 2,769,515 |
| Members Equity - Prior Years | 21,179,695 | 22,881,700 | 22,881,700 | 22,881,700 | 22,881,700 | 22,881,700 | 22,881,700 |
| Members RESERVE Equity - Prior Years | 15,716,873 | 15,716,873 | 15,716,873 | 15,716,873 | 15,716,873 | 15,716,873 | 15,716,873 |
| Current Year Surplus (Deficit) | 1,695,829 | 271,277 | 313,341 | 459,902 | 478,999 | 665,812 | 841,427 |
| TOTAL EQUITY | 38,592,397 | 38,869,851 | 38,911,914 | 39,058,476 | 39,077,573 | 39,264,385 | 39,440,001 |
| TOTAL LIABILITIES & EQUITY | 41,171,177 | 41,453,631 | 40,888,018 | 41,583,212 | 41,860,641 | 41,483,351 | 42,209,516 |

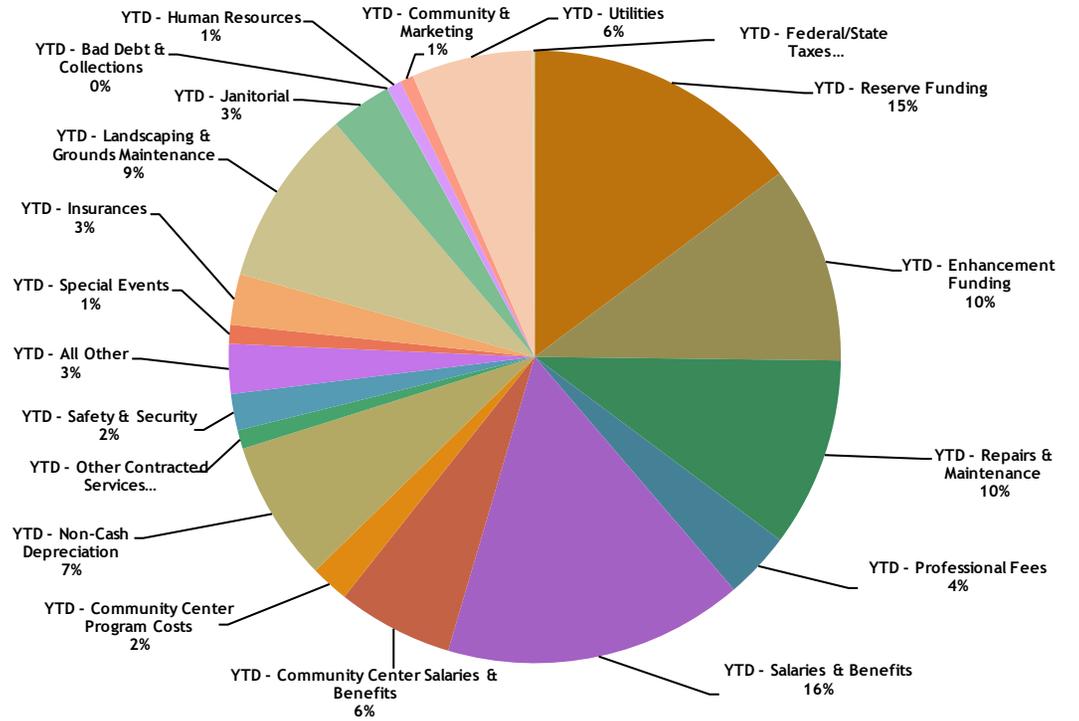


CONSOLIDATED - OPERATING FUND ONLY

| | 2021 | 2020 | 2021 | 2021 | 2020 | 2021 | 2021 | 2021 | 2021 | 2021 | 2021 |
|-------------------------------------|------------------|------------------|------------------|--------------------|------------------|----------------|----------------|----------------|------------------|-----------------|-----------------|
| | YTD | YTD | YTD Budget | Budget | YE Actual | Jan | Feb | Mar | Apr | May | Jun |
| Assessments and Income | 4,755,016 | 4,315,839 | 4,688,949 | 9,257,635 | 8,699,549 | 737,294 | 736,205 | 768,341 | 759,181 | 822,893 | 931,101 |
| Expenses: | | | | | | | | | | | |
| Program Costs | 589,532 | 449,373 | 645,172 | 1,291,979 | 885,981 | 41,948 | 50,200 | 54,116 | 105,537 | 127,065 | 210,666 |
| Community Involvement | 45,820 | 47,037 | 50,129 | 108,535 | 78,150 | 12,223 | 551 | 1,881 | 1,823 | 17,294 | 12,049 |
| Utilities | 411,653 | 369,162 | 474,648 | 1,028,100 | 695,012 | 62,567 | 54,844 | 55,915 | 70,421 | 79,336 | 88,570 |
| Professional / Consulting | 227,659 | 142,935 | 233,147 | 363,900 | 355,234 | 26,155 | 37,598 | 41,104 | 51,696 | 39,795 | 31,311 |
| Financial | 214,306 | 236,176 | 264,376 | 513,686 | 402,957 | 44,427 | 32,821 | 28,029 | 31,122 | 40,446 | 37,461 |
| Repairs and Maintenance | 645,570 | 617,056 | 845,327 | 1,756,190 | 1,402,121 | 97,633 | 111,530 | 94,445 | 110,068 | 105,338 | 126,557 |
| Human Resources | 48,096 | 45,934 | 61,738 | 118,560 | 89,400 | 7,055 | 6,867 | 7,531 | 9,217 | 10,418 | 7,009 |
| Security | 124,241 | 116,745 | 120,982 | 241,963 | 239,147 | 20,702 | 19,034 | 17,335 | 29,517 | 17,818 | 19,835 |
| Contract Services | 877,484 | 861,658 | 922,056 | 1,860,134 | 1,732,357 | 143,903 | 144,687 | 146,558 | 148,835 | 144,203 | 149,297 |
| General and Administration | 1,147,096 | 1,070,200 | 1,330,201 | 2,641,231 | 2,323,311 | 166,309 | 180,568 | 176,788 | 256,627 | 189,040 | 177,763 |
| Total Operating Costs | 4,331,458 | 3,956,274 | 4,947,775 | 9,924,277 | 8,203,671 | 622,922 | 638,701 | 623,701 | 814,864 | 770,753 | 860,517 |
| Gross Surplus (Deficit) | 423,558 | 359,565 | (258,826) | (666,642) | 495,878 | 114,372 | 97,504 | 144,640 | (55,682) | 52,140 | 70,584 |
| Depreciation | 479,749 | 473,099 | 470,364 | 940,728 | 976,362 | 80,331 | 79,998 | 79,998 | 79,998 | 79,712 | 79,712 |
| Fed and State Taxes | 9,000 | 10,333 | 9,000 | 18,000 | 30,997 | 1,500 | 1,500 | 1,500 | 1,500 | 1,500 | 1,500 |
| Net Book Surplus (Deficit) | (65,191) | (123,867) | (738,190) | (1,625,370) | (511,481) | 32,541 | 16,006 | 63,142 | (137,180) | (29,072) | (10,628) |
| Prior to Depreciation | 414,558 | 349,232 | (267,826) | (684,642) | 464,881 | 112,872 | 96,004 | 143,140 | (57,182) | 50,640 | 69,084 |
| Results - Operating Fund | (65,191) | (123,867) | (738,190) | (1,625,370) | (511,481) | 32,541 | 16,006 | 63,142 | (137,180) | (29,072) | (10,628) |
| Results - Reserve Fund | 322,447 | 665,745 | 952,398 | 1,904,796 | 1,058,172 | 155,161 | (57,965) | 8,302 | 61,707 | 84,716 | 70,526 |
| Results - Enhancement Fund | 584,172 | 462,160 | 471,750 | 943,500 | 1,149,137 | 83,575 | 84,023 | 75,117 | 94,570 | 131,169 | 115,718 |
| NET SURPLUS (DEFICIT) | 841,427 | 1,004,038 | 685,958 | 1,222,926 | 1,695,829 | 271,277 | 42,064 | 146,561 | 19,097 | 186,813 | 175,616 |



SOURCES OF REVENUE - ANTHEM COUNCIL - CURRENT YTD



HOW ASSESSMENT DOLLARS HAVE BEEN SPENT - CURRENT YTD