

2023 YTD	2022 YTD	This YTD
October	October	October
ACTUAL	ACTUAL	Budget

**BALANCE SHEET SUMMARY**

Operating Cash	5,024,962	6,190,677
Reserve Fund	15,388,685	14,841,462
Enhancement Fund	2,046,760	1,640,101
Receivables - ACC	501,523	416,921
Receivables - Other	107,207	68,789
Receivables - Allowance	(274,342)	(255,853)
Other Current Assets	381,852	289,506
Net Fixed Assets	15,754,629	16,269,303
<b>TOTAL ASSETS</b>	<b>38,931,275</b>	<b>39,460,906</b>

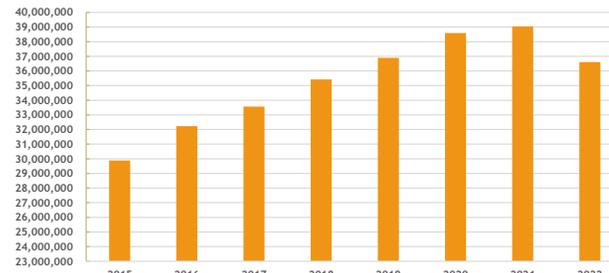
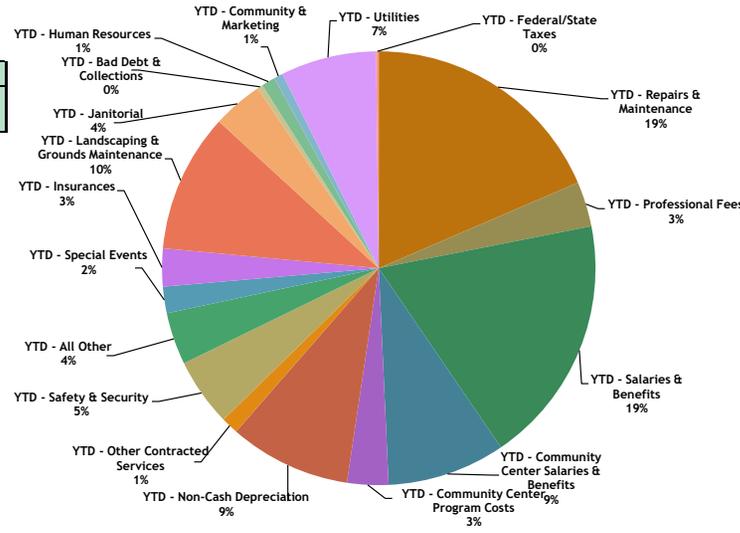
Trade & Supplier Payables	500,256	550,434
Payroll & Benefits	324,572	249,898
Prepaid Assessments	441,756	441,376
Deferred Assessments	1,159,408	1,117,661
Other Current	69,929	55,645
Funds Due HOAs	209,610	213,950
Retained Equity	36,933,860	39,044,140
Current Year Surplus (Deficit)	(708,116)	(2,212,198)
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>38,931,275</b>	<b>39,460,906</b>

**PROFIT & LOSS SUMMARY**

	Oct-23	Oct-22	Budget YTD 23
Assessments	8,089,955	7,866,673	8,090,806
Community Center	930,099	790,558	832,659
Events	160,234	166,497	167,691
Other Revenues (Net)	1,847,438	2,015,963	1,959,201
Transfer to Reserve Fund	(1,762,000)	(1,258,000)	(1,762,000)
Trans. to Enhancement Fund	(425,113)	(639,496)	(640,250)
<b>TOTAL REVENUES</b>	<b>8,840,613</b>	<b>8,942,195</b>	<b>8,648,107</b>

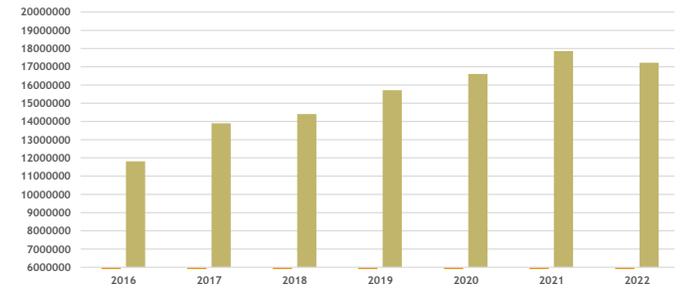
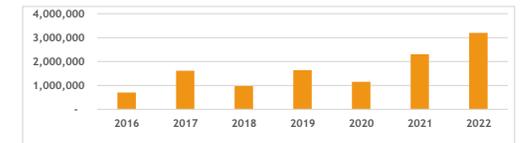
Direct Programs Cost	311,432	243,986	236,229
Events Costs	200,108	198,508	210,125
Community Involvement	67,740	57,554	89,680
Utilities	722,864	692,534	794,537
Professional Fees	339,217	229,530	282,583
Financial Costs	152,962	143,495	128,987
Insurances	297,537	290,615	302,723
Security Costs	513,411	422,058	517,577
Human Resources	102,777	76,893	111,980
Repairs & Maintenance	858,282	870,337	842,275
Landscaping	1,048,310	1,048,310	1,056,650
Contract Services	529,534	477,416	513,075
General & Administrative	250,367	328,759	200,104
Compensation - Comm Ctr	892,015	767,544	817,125
Compensation - Facilities	1,019,559	936,114	1,080,900
Compensation - Admin	1,880,379	1,709,097	2,078,930
Depreciation	919,214	846,094	865,000
All Other Expenses	19,868	24,900	19,999
<b>TOTAL EXPENSES</b>	<b>10,125,576</b>	<b>9,363,743</b>	<b>10,148,480</b>

OPERATING SURPLUS (DEFICIT)	(1,284,963)	(421,547)	(1,500,373)
RESERVE SURPLUS (DEFICIT)	135,814	(2,359,867)	
ENHANCEMENT SURPLUS (DEF)	441,032	569,216	
<b>TOTAL SURPLUS (DEFICIT)</b>	<b>(708,116)</b>	<b>(2,212,198)</b>	


**Growth in Community Net Equity Year Over Year**

TOTAL ANTHEM A/R	TOTAL	Current	30	60	90+	
Country Club	137,481	10,715	55,595	3,543	67,628	-
ACC	501,523	74,589	168,987	8,604	249,342	-
Parkside	675,894	21,850	66,632	24,916	562,496	-
Villages	28,901	600	17,101	375	10,825	-
<b>TOTAL</b>	<b>1,343,798</b>	<b>107,754</b>	<b>308,315</b>	<b>37,437</b>	<b>890,292</b>	<b>0.0%</b>

TOTAL ANTHEM A/R	TOTAL DUE	Owner Type		TYPE OF OPEN RECEIVABLE		
		Current	Previous	Assessmnt	Legal	CC&Rs
Country Club	137,481	137,113	368	69,535	7,239	62,424
ACC	501,523	479,328	22,195	259,345	242,178	-
Parkside	675,894	669,707	6,187	74,861	155,522	445,511
Villages	28,901	28,901	-	24,320	1,085	3,496
<b>TOTAL</b>	<b>1,343,798</b>	<b>1,315,048</b>	<b>28,750</b>	<b>428,061</b>	<b>406,023</b>	<b>511,430</b>


**Growth in Reserve Fund Balances Year over Year**

**Actual and Reserve Fund Spending 2016 - 2022**

<b>2023 YTD</b>	
Reserve Contribution	\$ 1,762,000
Reserve Spend	\$ 1,940,814

<b>2023 YTD</b>	
Enhancement Contribution	\$ 425,113
Enhancement Spend	\$ 96,499



	PRIOR YEAR	CURRENT				
	DECEMBER 2022	January 2023	March 2023	June 2023	September 2023	October 2023

Operating Cash	5,796,942	5,953,010	6,107,358	5,723,059	5,038,459	5,024,962
Reserve Funds	15,252,879	15,516,005	15,304,738	15,414,182	15,496,266	15,388,685
Enhancement Funds	1,687,839	1,709,232	1,741,791	1,897,233	2,033,784	2,046,760
<b>TOTAL Cash &amp; Equivalents</b>	<b>22,737,660</b>	<b>23,178,247</b>	<b>23,153,886</b>	<b>23,034,474</b>	<b>22,568,509</b>	<b>22,460,407</b>

Receivables - Assessments	293,134	555,504	342,078	282,991	316,301	501,523
Receivables - Other	81,637	166,776	168,486	106,009	92,987	104,347
Net Due To/From- Reserves Fund	-	-	-	-	-	-
Net Due To/From- Enhancement Fund	-	-	-	-	-	-
Net Due To/From-Anthem HOAs	2,290	2,369	2,007	1,890	6,165	2,860
Receivables - Allowance for Bad Debts ( )	(267,884)	(267,973)	(262,338)	(266,918)	(273,260)	(274,342)
<b>TOTAL Net Receivables</b>	<b>109,177</b>	<b>456,676</b>	<b>250,233</b>	<b>123,973</b>	<b>142,193</b>	<b>334,387</b>

Prepaid Expenses	203,179	197,079	182,009	510,651	397,874	381,852
Inventory						
Accrued Revenues						
<b>TOTAL Other Current Assets</b>	<b>203,179</b>	<b>197,079</b>	<b>182,009</b>	<b>510,651</b>	<b>397,874</b>	<b>381,852</b>

<b>TOTAL CURRENT ASSETS</b>	<b>23,050,016</b>	<b>23,832,002</b>	<b>23,586,128</b>	<b>23,669,097</b>	<b>23,108,576</b>	<b>23,176,646</b>
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Land & Land Improvements	10,459,907	10,459,907	10,459,907	10,459,907	10,459,907	10,459,907
Facilities & Improvements	27,706,322	27,722,232	27,742,893	27,793,752	27,871,477	27,872,499
Equipment, Furniture, Fixtures & Other	1,056,156	1,056,847	1,056,847	1,074,818	1,124,431	1,124,431
Construction in Progress	9,605	9,605	48,484	48,484	4,153	4,153
Less: Accumulated Book Depreciation	(22,787,147)	(22,872,623)	(23,043,592)	(23,337,465)	(23,613,813)	(23,706,361)
<b>TOTAL Fixed &amp; Non-Current Assets</b>	<b>16,444,844</b>	<b>16,375,968</b>	<b>16,264,538</b>	<b>16,039,497</b>	<b>15,846,155</b>	<b>15,754,629</b>

<b>TOTAL ASSETS</b>	<b>39,494,859</b>	<b>40,207,971</b>	<b>39,850,666</b>	<b>39,708,594</b>	<b>38,954,731</b>	<b>38,931,275</b>
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Trade & Supplier Payables	554,073	406,845	426,198	471,128	375,363	441,986
Payroll & Benefits	283,555	289,666	304,218	326,282	318,062	324,572
Accrued - Trade & Supplier Obligations	82,307	69,916	80,106	63,370	69,794	58,271
Accrued - Other						
Prepaid / Assessments	1,481,989	535,507	1,652,326	1,828,956	1,513,950	441,756
Deferred Assessments & Other Deferred	85,994	1,398,768	364,579	184,138	234,824	1,159,408
Deposits	12,825	15,608	13,851	12,329	64,044	63,624
Funds Due Partner HOAs	54,259	218,191	64,777	69,432	64,167	209,610
Other Current & Deferred Liabilities	6,000	11,393	12,074	3,035	1,533	6,305
<b>Total Current Liabilities</b>	<b>2,561,001</b>	<b>2,945,894</b>	<b>2,918,129</b>	<b>2,958,668</b>	<b>2,641,738</b>	<b>2,705,531</b>

<b>TOTAL LIABILITIES</b>	<b>2,561,001</b>	<b>2,945,894</b>	<b>2,918,129</b>	<b>2,958,668</b>	<b>2,641,738</b>	<b>2,705,531</b>
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Members Equity - Prior Years	21,834,618	5,180,981	5,180,981	5,180,981	5,180,981	5,180,981
Members RESERVE Equity - Prior Years	17,209,522	31,752,879	31,752,879	31,752,879	31,752,879	31,752,879
Surplus (Deficit)	(2,110,282)	328,216	(1,323)	(183,935)	(620,866)	(708,116)
<b>TOTAL EQUITY</b>	<b>36,933,858</b>	<b>37,262,076</b>	<b>36,932,537</b>	<b>36,749,925</b>	<b>36,312,994</b>	<b>36,225,744</b>

<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>39,494,859</b>	<b>40,207,971</b>	<b>39,850,666</b>	<b>39,708,594</b>	<b>38,954,731</b>	<b>38,931,275</b>
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CONSOLIDATED - OPERATING FUND ONLY

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	2023	2022	2023	2023	2022	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023
	YTD Oct	YTD Oct	YTD Budget	Budget	Year End	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct
<b>Assessments and Income</b>	8,840,613	8,942,195	8,648,107	10,281,740	10,072,024	868,170	808,999	923,060	821,812	938,470	924,370	949,192	797,151	849,932	959,456
<b>Expenses:</b>															
Program Costs	1,403,555	1,210,037	1,263,479	1,400,281	1,350,818	63,506	67,512	138,776	71,031	131,582	241,417	289,562	150,308	121,971	127,888
Community Involvement	67,740	57,554	89,680	124,865	95,333	3,287	812	26,277	879	14,931	9,749	1,632	2,599	6,075	1,499
Utilities	722,864	692,534	794,537	929,698	820,360	58,125	57,585	57,307	58,510	73,444	81,802	83,959	85,561	84,953	81,619
Professional / Consulting	339,217	229,530	282,583	321,000	272,339	15,981	23,240	33,794	35,296	21,804	48,554	41,660	44,880	33,958	40,050
Financial	450,499	434,109	431,711	517,741	549,094	44,631	47,710	38,151	51,071	43,550	51,093	44,685	32,093	52,822	44,693
Repairs and Maintenance	1,877,841	1,806,451	1,923,175	2,300,614	2,196,674	137,675	137,252	215,004	203,037	263,918	183,799	233,147	140,241	223,206	140,562
Human Resources	102,777	76,893	111,980	134,995	101,553	8,003	10,282	8,934	11,826	12,451	6,159	12,379	9,575	11,409	11,758
Security	513,411	422,058	517,577	620,673	519,313	77,316	54,871	21,237	50,150	46,567	52,290	48,636	47,928	65,033	49,384
Contract Services	1,577,844	1,525,726	1,569,725	1,882,576	1,832,514	152,815	154,242	158,210	153,237	156,498	170,379	160,074	162,341	155,960	154,089
General and Administration	2,130,746	2,037,856	2,279,034	2,743,539	2,358,834	175,660	207,325	252,763	191,043	194,796	201,424	194,373	199,496	306,834	207,033
<b>Total Operating Costs</b>	<b>9,186,494</b>	<b>8,492,748</b>	<b>9,263,481</b>	<b>10,975,982</b>	<b>10,096,833</b>	<b>736,997</b>	<b>760,831</b>	<b>950,454</b>	<b>826,080</b>	<b>959,542</b>	<b>1,046,664</b>	<b>1,110,108</b>	<b>875,022</b>	<b>1,062,222</b>	<b>858,574</b>
<b>Gross Surplus (Deficit)</b>	<b>(345,881)</b>	<b>449,447</b>	<b>(615,374)</b>	<b>(694,242)</b>	<b>(24,809)</b>	<b>131,173</b>	<b>48,168</b>	<b>(27,394)</b>	<b>(4,268)</b>	<b>(21,071)</b>	<b>(122,295)</b>	<b>(160,915)</b>	<b>(77,871)</b>	<b>(212,289)</b>	<b>100,882</b>
Depreciation	919,214	846,094	865,000	1,038,000	1,051,222	85,476	85,475	85,495	85,793	117,006	91,073	91,900	91,900	92,548	92,548
Fed and State Taxes	19,868	24,900	19,999	24,000	17,120	2,000	2,000	2,000	2,000	2,000	2,000	1,868	2,000	2,000	2,000
<b>Net Book Surplus ( Deficit )</b>	<b>(1,284,963)</b>	<b>(421,547)</b>	<b>(1,500,373)</b>	<b>(1,756,242)</b>	<b>(1,093,151)</b>	<b>43,697</b>	<b>(39,307)</b>	<b>(114,889)</b>	<b>(92,061)</b>	<b>(140,077)</b>	<b>(215,368)</b>	<b>(254,683)</b>	<b>(171,771)</b>	<b>(306,837)</b>	<b>6,334</b>
<b>Prior to Depreciation</b>	<b>(365,749)</b>	<b>424,547</b>	<b>(635,373)</b>	<b>(718,242)</b>	<b>(41,929)</b>	<b>129,173</b>	<b>46,168</b>	<b>(29,394)</b>	<b>(6,268)</b>	<b>(23,071)</b>	<b>(124,295)</b>	<b>(162,783)</b>	<b>(79,871)</b>	<b>(214,289)</b>	<b>98,882</b>
Results - Operating Fund	(1,284,963)	(421,547)	(1,500,373)	(1,756,242)	(1,093,151)	43,697	(39,307)	(114,889)	(92,061)	(140,077)	(215,368)	(254,683)	(171,771)	(306,837)	6,334
Results - Reserve Fund	135,814	(2,359,867)	-	-	(1,634,086)	263,126	(202,359)	(8,909)	22,466	(9,031)	96,017	125,452	(4,603)	(38,765)	(107,582)
Results - Enhancement Fund	441,032	569,216	-	-	616,955	21,392	(28,352)	64,276	20,105	20,570	114,768	56,152	55,356	102,768	13,998
<b>NET SURPLUS (DEFICIT)</b>	<b>(708,116)</b>	<b>(2,212,198)</b>	<b>(1,500,373)</b>	<b>(1,756,242)</b>	<b>(2,110,282)</b>	<b>328,216</b>	<b>(270,018)</b>	<b>(59,522)</b>	<b>(49,491)</b>	<b>(128,538)</b>	<b>(4,583)</b>	<b>(73,079)</b>	<b>(121,018)</b>	<b>(242,835)</b>	<b>(87,250)</b>