

2023 YTD	2022 YTD	This YTD
August ACTUAL	August ACTUAL	August Budget

**BALANCE SHEET SUMMARY**

Operating Cash	4,785,325	5,857,432
Reserve Fund	15,535,032	15,244,282
Enhancement Fund	2,008,741	1,604,267
Receivables - ACC	364,537	350,852
Receivables - Other	86,281	52,766
Receivables - Allowance	(266,894)	(254,036)
Other Current Assets	433,355	339,755
Net Fixed Assets	15,860,978	16,440,583
<b>TOTAL ASSETS</b>	<b>38,807,355</b>	<b>39,635,902</b>

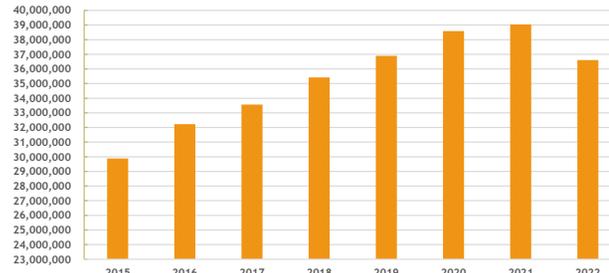
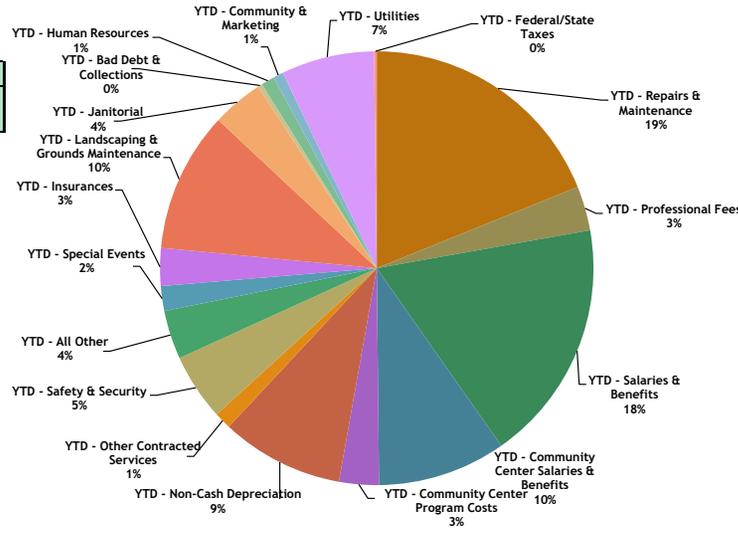
Trade & Supplier Payables	482,260	534,528
Payroll & Benefits	318,144	246,116
Prepaid Assessments	588,963	573,041
Deferred Assessments	772,880	691,094
Other Current	21,110	51,135
Funds Due HOAs	68,169	55,173
Retained Equity	36,933,860	39,044,140
Current Year Surplus (Deficit)	(378,032)	(1,559,326)
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>38,807,355</b>	<b>39,635,901</b>

**PROFIT & LOSS SUMMARY**

	Aug-23	Aug-22	Budget YTD 23
Assessments	6,471,964	6,293,338	6,472,645
Community Center	778,128	670,354	707,200
Events	105,231	117,073	112,466
Other Revenues (Net)	1,466,325	1,723,875	1,569,232
Transfer to Reserve Fund	(1,409,600)	(1,006,400)	(1,409,600)
Trans. to Enhancement Fund	(380,823)	(583,024)	(512,200)
<b>TOTAL REVENUES</b>	<b>7,031,224</b>	<b>7,215,216</b>	<b>6,939,743</b>

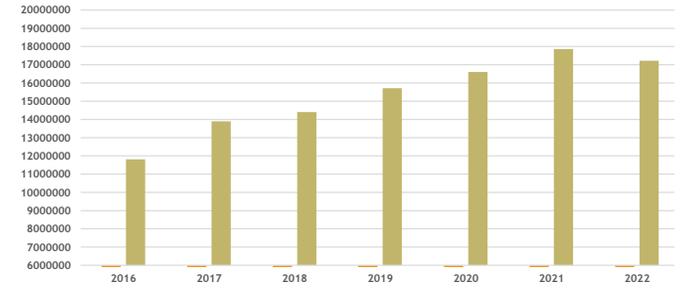
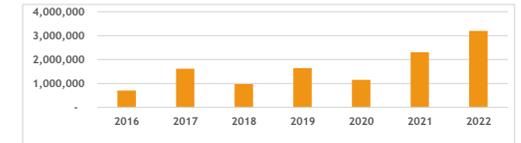
Direct Programs Cost	237,952	192,957	201,559
Events Costs	148,121	154,248	158,825
Community Involvement	60,166	45,467	63,534
Utilities	556,292	549,788	624,122
Professional Fees	265,209	192,563	244,167
Financial Costs	113,757	122,046	104,753
Insurances	239,227	229,680	242,179
Security Costs	398,993	322,355	413,956
Human Resources	79,609	65,096	87,934
Repairs & Maintenance	729,844	624,177	674,378
Landscaping	838,648	838,648	845,320
Contract Services	429,148	380,904	410,578
General & Administrative	169,292	233,457	167,891
Compensation - Comm Ctr	767,623	674,717	729,738
Compensation - Facilities	784,229	708,757	865,455
Compensation - Admin	1,447,587	1,320,561	1,663,884
Depreciation	734,119	674,814	692,000
All Other Expenses	15,868	20,645	15,999
<b>TOTAL EXPENSES</b>	<b>8,015,684</b>	<b>7,350,879</b>	<b>8,206,270</b>

OPERATING SURPLUS (DEFICIT)	(984,460)	(135,663)	(1,266,526)
RESERVE SURPLUS (DEFICIT)	282,161	(1,957,046)	
ENHANCEMENT SUR (DEF)	324,267	533,383	
<b>TOTAL SURPLUS (DEFICIT)</b>	<b>(378,032)</b>	<b>(1,559,326)</b>	


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

TOTAL ANTHEM A/R	TOTAL	Current	30	60	90+	
Country Club	96,514	6,950	4,499	22,247	62,818	-
ACC	364,537	13,004	15,791	128,847	206,894	-
Parkside	678,347	32,669	24,091	61,637	559,951	-
Villages	18,439	375	76	7,838	10,150	-
<b>TOTAL</b>	<b>1,157,837</b>	<b>52,998</b>	<b>44,456</b>	<b>220,568</b>	<b>839,814</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	96,514	96,164	350	35,618	7,139	55,374
ACC	364,537	339,244	25,292	180,387	184,150	-
Parkside	678,347	666,788	11,560	53,635	145,993	478,719
Villages	18,439	18,439	-	14,458	1,085	2,896
<b>TOTAL</b>	<b>1,157,837</b>	<b>1,120,634</b>	<b>37,202</b>	<b>284,099</b>	<b>338,366</b>	<b>536,989</b>


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

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

<b>2023 YTD</b>	
Reserve Contribution	\$ 1,409,600
Reserve Spend	\$ 1,543,208

<b>2023 YTD</b>	
Enhancement Contribution	\$ 380,823
Enhancement Spend	\$ 96,499



	PRIOR YEAR	CURRENT				
	DECEMBER 2022	January 2023	March 2023	June 2023	July 2023	August 2023

Operating Cash	5,796,942	5,953,010	6,107,358	5,723,059	5,264,953	4,785,325
Reserve Funds	15,252,879	15,516,005	15,304,738	15,414,182	15,539,634	15,535,032
Enhancement Funds	1,687,839	1,709,232	1,741,791	1,897,233	1,953,385	2,008,741
<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>22,757,972</b>	<b>22,329,098</b>

Receivables - Assessments	293,134	555,504	342,078	282,991	537,332	364,537
Receivables - Other	81,637	166,776	168,486	106,009	85,652	80,586
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	1,346	5,695
Receivables - Allowance for Bad Debts ( )	(267,884)	(267,973)	(262,338)	(266,918)	(266,516)	(266,894)
<b>TOTAL Net Receivables</b>	<b>109,177</b>	<b>456,676</b>	<b>250,233</b>	<b>123,973</b>	<b>357,814</b>	<b>183,923</b>

Prepaid Expenses	203,179	197,079	182,009	510,651	461,647	433,355
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>461,647</b>	<b>433,355</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>23,577,434</b>	<b>22,946,377</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	27,793,752	27,793,752
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)	(23,429,365)	(23,521,265)
<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>15,952,878</b>	<b>15,860,978</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>39,530,312</b>	<b>38,807,355</b>
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Trade & Supplier Payables	554,073	406,845	426,198	471,128	366,297	405,249
Payroll & Benefits	283,555	289,666	304,218	326,282	326,638	318,144
Accrued - Trade & Supplier Obligations	82,307	69,916	80,106	63,370	83,275	77,010
Accrued - Other						
Prepaid / Assessments	1,481,989	535,507	1,652,326	1,828,956	525,114	588,963
Deferred Assessments & Other Deferred	85,994	1,398,768	364,579	184,138	1,314,162	772,880
Deposits	12,825	15,608	13,851	12,329	14,122	14,077
Funds Due Partner HOAs	54,259	218,191	64,777	69,432	218,824	68,169
Other Current & Deferred Liabilities	6,000	11,393	12,074	3,035	5,032	7,032
<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>2,853,466</b>	<b>2,251,526</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>2,853,466</b>	<b>2,251,526</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)	(257,014)	(378,032)
<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>36,676,846</b>	<b>36,555,828</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>39,530,312</b>	<b>38,807,355</b>
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# anthem community council

## CONSOLIDATED - OPERATING FUND ONLY

	2023	2022	2023	2023	2022	2023	2023	2023	2023	2023	2023	2023	2023
	YTD July	YTD July	YTD Budget	Budget	Year End	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug
<b>Assessments and Income</b>	<b>7,031,224</b>	<b>7,215,216</b>	<b>6,939,743</b>	<b>10,281,740</b>	<b>10,072,024</b>	<b>868,170</b>	<b>808,999</b>	<b>923,060</b>	<b>821,812</b>	<b>938,470</b>	<b>924,370</b>	<b>949,192</b>	<b>797,151</b>
<b>Expenses:</b>													
Program Costs	1,153,696	1,021,921	1,090,122	1,400,281	1,350,818	63,506	67,512	138,776	71,031	131,582	241,417	289,562	150,308
Community Involvement	60,166	45,467	63,534	124,865	95,333	3,287	812	26,277	879	14,931	9,749	1,632	2,599
Utilities	556,292	549,788	624,122	929,698	820,360	58,125	57,585	57,307	58,510	73,444	81,802	83,959	85,561
Professional / Consulting	265,209	192,563	244,167	321,000	272,339	15,981	23,240	33,794	35,296	21,804	48,554	41,660	44,880
Financial	352,984	351,725	346,931	517,741	549,094	44,631	47,710	38,151	51,071	43,550	51,093	44,685	32,093
Repairs and Maintenance	1,514,073	1,332,934	1,539,833	2,300,614	2,196,674	137,675	137,252	215,004	203,037	263,918	183,799	233,147	140,241
Human Resources	79,609	65,096	87,934	134,995	101,553	8,003	10,282	8,934	11,826	12,451	6,159	12,379	9,575
Security	398,993	322,355	413,956	620,673	519,313	77,316	54,871	21,237	50,150	46,567	52,290	48,636	47,928
Contract Services	1,267,796	1,219,552	1,255,898	1,882,576	1,832,514	152,815	154,242	158,210	153,237	156,498	170,379	160,074	162,341
General and Administration	1,616,879	1,554,018	1,831,775	2,743,539	2,358,834	175,660	207,325	252,763	191,043	194,796	201,424	194,373	199,496
<b>Total Operating Costs</b>	<b>7,265,698</b>	<b>6,655,420</b>	<b>7,498,271</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>Gross Surplus (Deficit)</b>	<b>(234,473)</b>	<b>559,796</b>	<b>(558,528)</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>
Depreciation	734,119	674,814	692,000	1,038,000	1,051,222	85,476	85,475	85,495	85,793	117,006	91,073	91,900	91,900
Fed and State Taxes	15,868	20,645	15,999	24,000	17,120	2,000	2,000	2,000	2,000	2,000	2,000	1,868	2,000
<b>Net Book Surplus ( Deficit )</b>	<b>(984,460)</b>	<b>(135,663)</b>	<b>(1,266,526)</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>Prior to Depreciation</b>	<b>(250,341)</b>	<b>539,151</b>	<b>(574,526)</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>
Results - Operating Fund	(984,460)	(135,663)	(1,266,526)	(1,756,242)	(1,093,151)	43,697	(39,307)	(114,889)	(92,061)	(140,077)	(215,368)	(254,683)	(171,771)
Results - Reserve Fund	282,161	(1,957,046)	-	-	(1,634,086)	263,126	(202,359)	(8,909)	22,466	(9,031)	96,017	125,452	(4,603)
Results - Enhancement Fund	324,267	533,383	-	-	616,955	21,392	(28,352)	64,276	20,105	20,570	114,768	56,152	55,356
<b>NET SURPLUS (DEFICIT)</b>	<b>(378,032)</b>	<b>(1,559,326)</b>	<b>(1,266,526)</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>