

2023 YTD	2022 YTD	This YTD
July	July	July
ACTUAL	ACTUAL	Budget

**BALANCE SHEET SUMMARY**

Operating Cash	5,264,953	6,618,141
Reserve Fund	15,539,634	15,571,211
Enhancement Fund	1,953,385	1,587,708
Receivables - ACC	537,332	454,416
Receivables - Other	86,998	52,176
Receivables - Allowance	(266,516)	(250,424)
Other Current Assets	461,647	373,997
Net Fixed Assets	15,952,878	16,512,208
<b>TOTAL ASSETS</b>	<b>39,530,312</b>	<b>40,919,433</b>

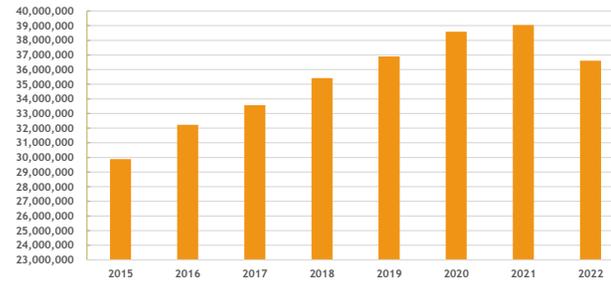
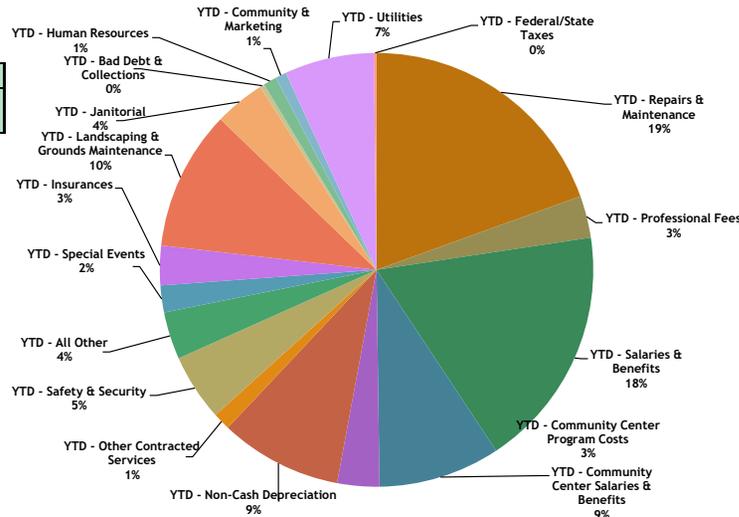
Trade & Supplier Payables	449,573	694,695
Payroll & Benefits	326,638	243,534
Prepaid Assessments	525,114	521,036
Deferred Assessments	1,314,162	1,246,157
Other Current	19,154	48,618
Funds Due HOAs	218,824	208,293
Retained Equity	36,933,860	39,044,140
Current Year Surplus (Deficit)	(257,014)	(1,087,041)
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>39,530,312</b>	<b>40,919,432</b>

**PROFIT & LOSS SUMMARY**

	Jul-23	Jul-22	Budget YTD 23
Assessments	5,662,969	5,506,671	5,663,564
Community Center	705,677	620,963	656,265
Events	105,231	97,273	112,116
Other Revenues (Net)	1,296,958	1,556,930	1,376,640
Transfer to Reserve Fund	(1,233,400)	(880,600)	(1,233,400)
Trans. to Enhancement Fund	(330,259)	(554,400)	(448,175)
<b>TOTAL REVENUES</b>	<b>6,207,176</b>	<b>6,346,837</b>	<b>6,127,010</b>

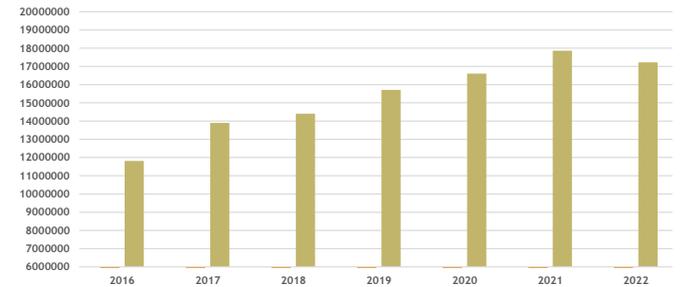
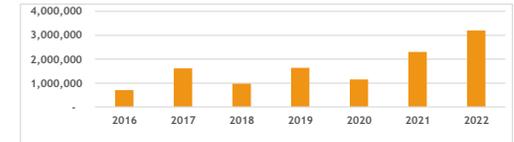
Direct Programs Cost	221,394	175,650	184,481
Events Costs	141,509	129,014	158,825
Community Involvement	57,567	44,799	59,849
Utilities	470,732	471,301	530,485
Professional Fees	220,329	173,097	222,458
Financial Costs	110,887	108,095	91,386
Insurances	210,005	199,331	211,906
Security Costs	351,066	281,101	362,409
Human Resources	70,035	54,503	77,116
Repairs & Maintenance	681,013	499,252	628,887
Landscaping	733,817	733,817	739,655
Contract Services	371,637	334,350	360,893
General & Administrative	144,123	191,577	138,379
Compensation - Comm Ctr	640,484	562,325	643,652
Compensation - Facilities	692,819	592,698	756,507
Compensation - Admin	1,273,260	1,162,426	1,455,805
Depreciation	642,218	589,174	605,500
All Other Expenses	13,868	18,074	13,999
<b>TOTAL EXPENSES</b>	<b>7,046,762</b>	<b>6,320,583</b>	<b>7,242,192</b>

OPERATING SURPLUS (DEFICIT)	(839,585)	26,253	(1,115,183)
RESERVE SURPLUS (DEFICIT)	286,764	(1,630,118)	
ENHANCEMENT SUR (DEF)	295,808	516,823	
<b>TOTAL SURPLUS (DEFICIT)</b>	<b>(257,014)</b>	<b>(1,087,041)</b>	


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

TOTAL ANTHEM A/R	TOTAL	Current	30	60	90+	
Country Club	121,582	4,900	49,877	4,512	62,293	-
ACC	504,163	30,000	231,587	12,060	230,516	-
Parkside	725,977	26,472	78,211	27,625	593,669	-
Villages	26,659	75	14,879	329	11,376	-
<b>TOTAL</b>	<b>1,378,381</b>	<b>61,447</b>	<b>374,554</b>	<b>44,526</b>	<b>897,854</b>	<b>-</b>
		4.5%	27.2%	3.2%	65.1%	0.0%

TOTAL ANTHEM A/R	TOTAL DUE	Owner Type	TYPE OF OPEN RECEIVABLE	Assessmnt	Legal	CC&Rs
		Current	Previous			
Country Club	121,582	120,667	915	62,972	6,839	53,088
ACC	504,163	463,824	40,340	296,906	207,257	-
Parkside	725,977	701,421	24,557	73,865	169,444	482,669
Villages	26,659	26,584	75	22,978	1,085	2,596
<b>TOTAL</b>	<b>1,378,381</b>	<b>1,312,495</b>	<b>65,886</b>	<b>456,721</b>	<b>384,625</b>	<b>538,353</b>


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

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



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

Operating Cash	5,796,942	5,953,010	6,107,358	5,723,059	5,264,953
Reserve Funds	15,252,879	15,516,005	15,304,738	15,414,182	15,539,634
Enhancement Funds	1,687,839	1,709,232	1,741,791	1,897,233	1,953,385
<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>

Receivables - Assessments	293,134	555,504	342,078	282,991	537,332
Receivables - Other	81,637	166,776	168,486	106,009	85,652
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
Receivables - Allowance for Bad Debts ( )	(267,884)	(267,973)	(262,338)	(266,918)	(266,516)
<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>

Prepaid Expenses	203,179	197,079	182,009	510,651	461,647
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>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>
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Land & Land Improvements	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
Equipment, Furniture, Fixtures & Other	1,056,156	1,056,847	1,056,847	1,074,818	1,124,431
Construction in Progress	9,605	9,605	48,484	48,484	4,153
Less: Accumulated Book Depreciation	(22,787,147)	(22,872,623)	(23,043,592)	(23,337,465)	(23,429,365)
<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>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>
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Trade & Supplier Payables	554,073	406,845	426,198	471,128	366,297
Payroll & Benefits	283,555	289,666	304,218	326,282	326,638
Accrued - Trade & Supplier Obligations	82,307	69,916	80,106	63,370	83,275
Accrued - Other					
Prepaid / Assessments	1,481,989	535,507	1,652,326	1,828,956	525,114
Deferred Assessments & Other Deferred	85,994	1,398,768	364,579	184,138	1,314,162
Deposits	12,825	15,608	13,851	12,329	14,122
Funds Due Partner HOAs	54,259	218,191	64,777	69,432	218,824
Other Current & Deferred Liabilities	6,000	11,393	12,074	3,035	5,032
<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>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>
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Members Equity - Prior Years	21,834,618	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
Surplus (Deficit)	(2,110,282)	328,216	(1,323)	(183,935)	(257,014)
<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>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>
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# anthem community council

## CONSOLIDATED - OPERATING FUND ONLY

	2023	2022	2023	2023	2022	2023	2023	2023	2023	2023	2023	2023
	YTD July	YTD July	YTD Budget	Budget	Year End	Jan	Feb	Mar	Apr	May	Jun	Jul
<b>Assessments and Income</b>	6,207,176	6,346,837	6,127,010	10,281,740	10,072,024	868,170	808,999	923,060	821,812	938,470	924,370	922,295
<b>Expenses:</b>												
Program Costs	1,003,387	866,988	986,958	1,400,281	1,350,818	63,506	67,512	138,776	71,031	131,582	241,417	289,562
Community Involvement	57,567	44,799	59,849	124,865	95,333	3,287	812	26,277	879	14,931	9,749	1,632
Utilities	470,732	471,301	530,485	929,698	820,360	58,125	57,585	57,307	58,510	73,444	81,802	83,959
Professional / Consulting	220,329	173,097	222,458	321,000	272,339	15,981	23,240	33,794	35,296	21,804	48,554	41,660
Financial	320,891	307,426	303,293	517,741	549,094	44,631	47,710	38,151	51,071	43,550	51,093	44,685
Repairs and Maintenance	1,373,832	1,091,950	1,385,394	2,300,614	2,196,674	137,675	137,252	215,004	203,037	263,918	183,799	233,147
Human Resources	70,035	54,503	77,116	134,995	101,553	8,003	10,282	8,934	11,826	12,451	6,159	12,379
Security	351,066	281,101	362,409	620,673	519,313	77,316	54,871	21,237	50,150	46,567	52,290	48,636
Contract Services	1,105,454	1,068,167	1,100,548	1,882,576	1,832,514	152,815	154,242	158,210	153,237	156,498	170,379	160,074
General and Administration	1,417,383	1,354,004	1,594,184	2,743,539	2,358,834	175,660	207,325	252,763	191,043	194,796	201,424	194,373
<b>Total Operating Costs</b>	<b>6,390,676</b>	<b>5,713,336</b>	<b>6,622,694</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>Gross Surplus (Deficit)</b>	<b>(183,500)</b>	<b>633,501</b>	<b>(495,684)</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>(187,812)</b>
Depreciation	642,218	589,174	605,500	1,038,000	1,051,222	85,476	85,475	85,495	85,793	117,006	91,073	91,900
Fed and State Taxes	13,868	18,074	13,999	24,000	17,120	2,000	2,000	2,000	2,000	2,000	2,000	1,868
<b>Net Book Surplus ( Deficit )</b>	<b>(839,585)</b>	<b>26,253</b>	<b>(1,115,183)</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>(281,580)</b>
<b>Prior to Depreciation</b>	<b>(197,367)</b>	<b>615,427</b>	<b>(509,683)</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>(189,680)</b>
Results - Operating Fund	(839,585)	26,253	(1,115,183)	(1,756,242)	(1,093,151)	43,697	(39,307)	(114,889)	(92,061)	(140,077)	(215,368)	(281,580)
Results - Reserve Fund	286,764	(1,630,118)	-	-	(1,634,086)	263,126	(202,359)	(8,909)	22,466	(9,031)	96,017	125,452
Results - Enhancement Fund	295,808	516,823	-	-	616,955	21,392	(28,352)	64,276	20,105	20,570	114,768	83,049
<b>NET SURPLUS (DEFICIT)</b>	<b>(257,014)</b>	<b>(1,087,041)</b>	<b>(1,115,183)</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>