

2023 YTD	2022 YTD	This YTD
June	June	June
ACTUAL	ACTUAL	Budget

BALANCE SHEET SUMMARY

Operating Cash	5,723,059	6,545,049
Reserve Fund	15,414,182	15,701,431
Enhancement Fund	1,897,233	1,499,789
Receivables - ACC	282,991	259,741
Receivables - Other	107,900	81,389
Receivables - Allowance	(266,918)	(247,159)
Other Current Assets	510,651	446,889
Net Fixed Assets	16,039,497	16,597,848
TOTAL ASSETS	39,708,594	40,884,976

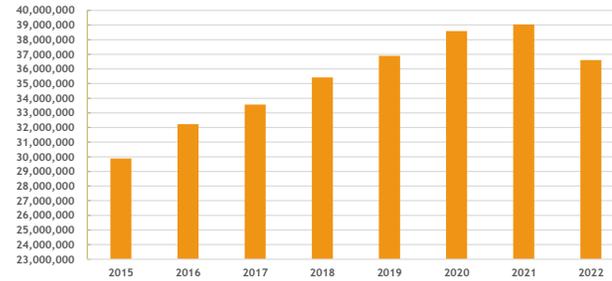
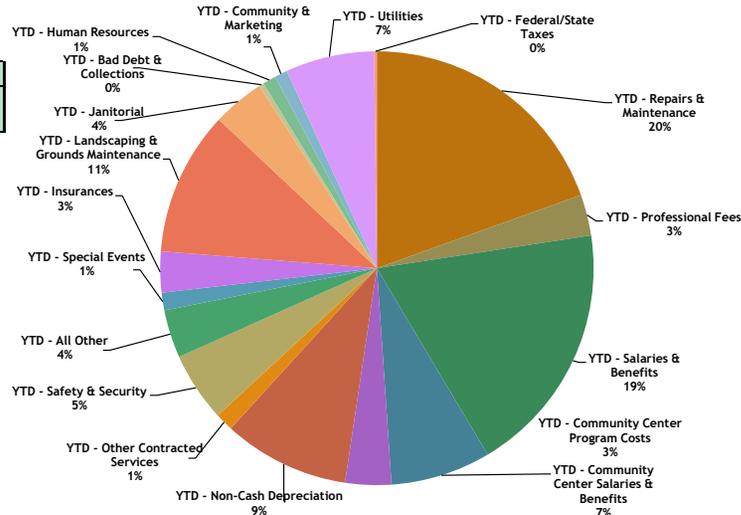
Trade & Supplier Payables	534,497	560,157
Payroll & Benefits	326,282	244,022
Prepaid Assessments	1,828,956	1,740,724
Deferred Assessments	184,138	122,172
Other Current	15,363	45,458
Funds Due HOAs	69,432	63,199
Retained Equity	36,933,860	39,044,140
Current Year Surplus (Deficit)	(183,935)	(934,897)
TOTAL LIABILITIES & EQUITY	39,708,594	40,884,976

PROFIT & LOSS SUMMARY

	Jun-23	Jun-22	Budget YTD 23
Assessments	4,853,973	4,720,004	4,854,484
Community Center	589,770	502,596	512,830
Events	78,736	81,822	85,283
Other Revenues (Net)	1,071,547	1,383,971	1,167,797
Transfer to Reserve Fund	(1,057,200)	(754,800)	(1,057,200)
Trans. to Enhancement Fund	(251,946)	(475,200)	(384,150)
TOTAL REVENUES	5,284,881	5,458,393	5,179,043

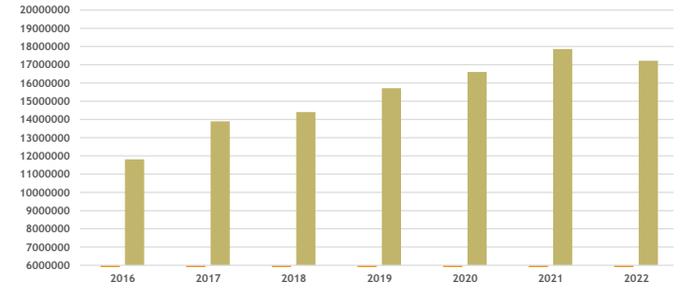
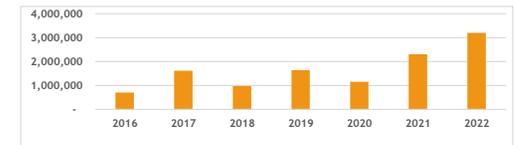
Direct Programs Cost	200,683	156,927	160,390
Events Costs	76,943	91,709	91,125
Community Involvement	55,934	43,988	51,032
Utilities	386,773	388,341	434,015
Professional Fees	178,668	155,099	203,250
Financial Costs	95,424	91,047	77,589
Insurances	180,783	168,983	181,634
Security Costs	302,430	239,375	310,337
Human Resources	57,656	51,089	66,579
Repairs & Maintenance	543,715	424,162	574,305
Landscaping	628,986	628,986	633,990
Contract Services	316,394	287,783	308,412
General & Administrative	120,182	184,863	121,485
Compensation - Comm Ctr	436,199	377,909	454,834
Compensation - Facilities	596,970	503,148	648,785
Compensation - Admin	1,102,828	1,012,132	1,246,985
Depreciation	550,318	503,533	519,000
All Other Expenses	12,000	15,491	12,000
TOTAL EXPENSES	5,842,886	5,324,565	6,095,746

OPERATING SURPLUS (DEFICIT)	(558,005)	133,828	(916,703)
RESERVE SURPLUS (DEFICIT)	161,311	(1,499,897)	
ENHANCEMENT SUR (DEF)	212,759	428,904	
TOTAL SURPLUS (DEFICIT)	(183,935)	(937,166)	


Growth in Community Net Equity Year Over Year

TOTAL ANTHEM A/R	TOTAL	Current	30	60	90+	
Country Club	90,335	8,213	5,931	4,731	71,461	-
ACC	282,922	11,348	12,964	11,692	246,918	-
Parkside	704,676	35,245	30,524	24,933	613,973	-
Villages	18,253	758	-	-	17,494	-
TOTAL	1,096,185	55,565	49,418	41,356	949,846	-
		5.1%	4.5%	3.8%	86.7%	0.0%

TOTAL ANTHEM A/R	TOTAL DUE	Owner Type		TYPE OF OPEN RECEIVABLE		
	Current	Previous	Assessmnt	Legal	CC&Rs	
Country Club	90,335	89,885	450	24,958	7,274	59,856
ACC	282,922	249,801	33,120	85,183	197,738	-
Parkside	704,676	683,200	21,475	37,446	170,163	497,066
Villages	18,253	17,924	329	14,572	1,085	2,596
TOTAL	1,096,185	1,040,811	55,375	162,160	376,260	559,518


Growth in Reserve Fund Balances Year over Year

Actual and Reserve Fund Spending 2016 - 2022



	PRIOR YEAR	CURRENT YEAR					
	DECEMBER 2022	January 2023	February 2023	March 2023	April 2023	May 2023	June 2023
Operating Cash	5,796,942	5,953,010	5,508,432	6,107,358	6,012,195	5,075,537	5,723,059
Reserve Funds	15,252,879	15,516,005	15,313,646	15,304,738	15,327,204	15,318,165	15,414,182
Enhancement Funds	1,687,839	1,709,232	1,680,880	1,741,791	1,761,896	1,782,465	1,897,233
TOTAL Cash & Equivalents	22,737,660	23,178,247	22,502,958	23,153,886	23,101,294	22,176,167	23,034,474
Receivables - Assessments	293,134	555,504	436,447	342,078	455,188	357,756	282,991
Receivables - Other	81,637	166,776	146,599	168,486	170,450	158,493	106,009
Net Due To/From- Reserves Fund	-	-	-	-	-	-	-
Net Due To/From- Enhancement Fund	-	-	-	-	-	-	-
Net Due To/From-Anthem HOAs	2,290	2,369	1,790	2,007	2,503	36,038	1,890
Receivables - Allowance for Bad Debts ()	(267,884)	(267,973)	(265,827)	(262,338)	(266,805)	(265,422)	(266,918)
TOTAL Net Receivables	109,177	456,676	319,009	250,233	361,335	286,865	123,973
Prepaid Expenses	203,179	197,079	194,593	182,009	119,923	531,150	510,651
Inventory							
Accrued Revenues							
TOTAL Other Current Assets	203,179	197,079	194,593	182,009	119,923	531,150	510,651
TOTAL CURRENT ASSETS	23,050,016	23,832,002	23,016,560	23,586,128	23,582,552	22,994,182	23,669,097
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	27,706,322	27,722,232	27,727,786	27,742,893	27,792,808	27,793,752	27,793,752
Equipment, Furniture, Fixtures & Other	1,056,156	1,056,847	1,056,847	1,056,847	1,074,818	1,074,818	1,074,818
Construction in Progress	9,605	9,605	9,605	48,484	48,484	48,484	48,484
Less: Accumulated Book Depreciation	(22,787,147)	(22,872,623)	(22,958,098)	(23,043,592)	(23,129,386)	(23,246,391)	(23,337,465)
TOTAL Fixed & Non-Current Assets	16,444,844	16,375,968	16,296,047	16,264,538	16,246,631	16,130,570	16,039,497
TOTAL ASSETS	39,494,859	40,207,971	39,312,606	39,850,666	39,829,183	39,124,752	39,708,594
Trade & Supplier Payables	554,073	406,845	387,928	426,198	385,019	448,963	471,128
Payroll & Benefits	283,555	289,666	302,542	304,218	316,663	321,500	326,282
Accrued - Trade & Supplier Obligations	82,307	69,916	71,421	80,106	76,549	77,233	63,370
Accrued - Other							
Prepaid / Assessments	1,481,989	535,507	583,844	1,652,326	518,168	621,403	1,828,956
Deferred Assessments & Other Deferred	85,994	1,398,768	884,402	364,579	1,414,738	824,392	184,138
Deposits	12,825	15,608	20,746	13,851	13,076	12,871	12,329
Funds Due Partner HOAs	54,259	218,191	59,634	64,777	215,323	55,341	69,432
Other Current & Deferred Liabilities	6,000	11,393	10,031	12,074	6,602	8,540	3,035
Total Current Liabilities	2,561,001	2,945,894	2,320,548	2,918,129	2,946,137	2,370,244	2,958,668
TOTAL LIABILITIES	2,561,001	2,945,894	2,320,548	2,918,129	2,946,137	2,370,244	2,958,668
Members Equity - Prior Years	21,834,618	5,180,981	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	31,752,879
Surplus (Deficit)	(2,110,282)	328,216	58,198	(1,323)	(50,814)	(179,352)	(183,935)
TOTAL EQUITY	36,933,858	37,262,076	36,992,058	36,932,537	36,883,046	36,754,508	36,749,925
TOTAL LIABILITIES & EQUITY	39,494,859	40,207,971	39,312,606	39,850,666	39,829,183	39,124,752	39,708,594



anthem

community council

CONSOLIDATED - OPERATING FUND ONLY

	2023	2022	2023	2023	2022	2023	2023	2023	2023	2023	2023
	YTD June	YTD June	YTD Budget	Budget	Year End	Jan	Feb	Mar	Apr	May	Jun
Assessments and Income	5,284,881	5,458,393	5,179,043	10,281,740	10,072,024	868,170	808,999	923,060	821,812	938,470	924,370
Expenses:											
Program Costs	713,825	626,545	706,349	1,400,281	1,350,818	63,506	67,512	138,776	71,031	131,582	241,417
Community Involvement	55,934	43,988	51,032	124,865	95,333	3,287	812	26,277	879	14,931	9,749
Utilities	386,773	388,341	434,015	929,698	820,360	58,125	57,585	57,307	58,510	73,444	81,802
Professional / Consulting	178,668	155,099	203,250	321,000	272,339	15,981	23,240	33,794	35,296	21,804	48,554
Financial	276,207	260,030	259,223	517,741	549,094	44,631	47,710	38,151	51,071	43,550	51,093
Repairs and Maintenance	1,140,685	927,310	1,223,090	2,300,614	2,196,674	137,675	137,252	215,004	203,037	263,918	183,799
Human Resources	57,656	51,089	66,579	134,995	101,553	8,003	10,282	8,934	11,826	12,451	6,159
Security	302,430	239,375	310,337	620,673	519,313	77,316	54,871	21,237	50,150	46,567	52,290
Contract Services	945,380	916,769	942,402	1,882,576	1,832,514	152,815	154,242	158,210	153,237	156,498	170,379
General and Administration	1,223,010	1,196,996	1,368,471	2,743,539	2,358,834	175,660	207,325	252,763	191,043	194,796	201,424
Total Operating Costs	5,280,568	4,805,541	5,564,747	10,975,982	10,096,833	736,997	760,831	950,454	826,080	959,542	1,046,664
Gross Surplus (Deficit)	4,313	652,852	(385,703)	(694,242)	(24,809)	131,173	48,168	(27,394)	(4,268)	(21,071)	(122,295)
Depreciation	550,318	503,533	519,000	1,038,000	1,051,222	85,476	85,475	85,495	85,793	117,006	91,073
Fed and State Taxes	12,000	15,491	12,000	24,000	17,120	2,000	2,000	2,000	2,000	2,000	2,000
Net Book Surplus (Deficit)	(558,005)	133,828	(916,703)	(1,756,242)	(1,093,151)	43,697	(39,307)	(114,889)	(92,061)	(140,077)	(215,368)
Prior to Depreciation	(7,687)	637,361	(397,703)	(718,242)	(41,929)	129,173	46,168	(29,394)	(6,268)	(23,071)	(124,295)
Results - Operating Fund	(558,005)	133,828	(916,703)	(1,756,242)	(1,093,151)	43,697	(39,307)	(114,889)	(92,061)	(140,077)	(215,368)
Results - Reserve Fund	161,311	(1,499,897)	-	-	(1,634,086)	263,126	(202,359)	(8,909)	22,466	(9,031)	96,017
Results - Enhancement Fund	212,759	428,904	-	-	616,955	21,392	(28,352)	64,276	20,105	20,570	114,768
NET SURPLUS (DEFICIT)	(183,935)	(937,166)	(916,703)	(1,756,242)	(2,110,282)	328,216	(270,018)	(59,522)	(49,491)	(128,538)	(4,583)