

2023 YTD	2022 YTD	This YTD
May	May	May
ACTUAL	ACTUAL	Budget

BALANCE SHEET SUMMARY

Operating Cash	5,075,537	5,833,202
Reserve Fund	15,318,165	15,860,486
Enhancement Fund	1,782,465	1,430,021
Receivables - ACC	357,756	347,622
Receivables - Other	194,531	136,104
Receivables - Allowance	(265,422)	(269,852)
Other Current Assets	531,150	460,095
Net Fixed Assets	16,130,570	16,687,529
TOTAL ASSETS	39,124,752	40,485,207

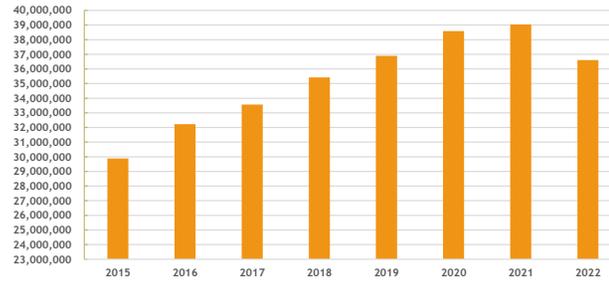
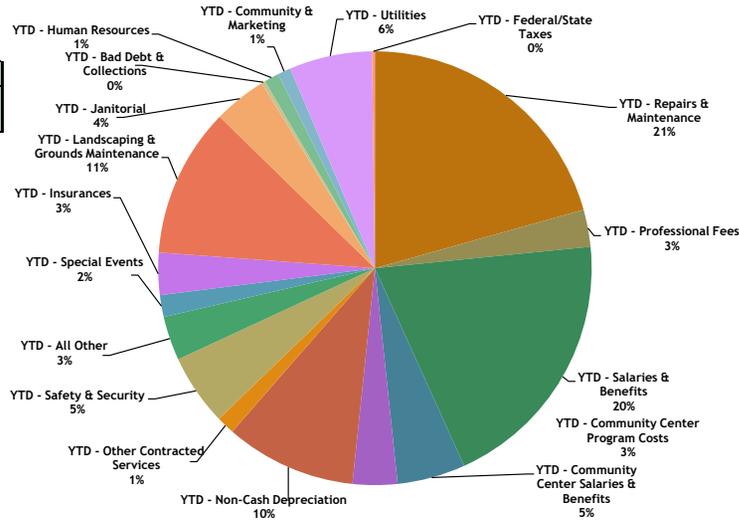
Trade & Supplier Payables	526,196	468,274
Payroll & Benefits	321,500	237,529
Prepaid Assessments	621,403	614,623
Deferred Assessments	824,392	737,436
Other Current	21,411	44,719
Funds Due HOAs	55,341	56,638
Retained Equity	36,933,860	39,044,140
Current Year Surplus (Deficit)	(179,352)	(718,154)
TOTAL LIABILITIES & EQUITY	39,124,752	40,485,206

PROFIT & LOSS SUMMARY

	May-23	May-22	Budget YTD 23
Assessments	4,044,978	3,933,336	4,045,403
Community Center	441,773	369,909	329,822
Events	78,736	81,222	85,283
Other Revenues (Net)	813,453	1,153,966	975,265
Transfer to Reserve Fund	(881,000)	(629,000)	(881,000)
Trans. to Enhancement Fund	(137,429)	(396,000)	(320,125)
TOTAL REVENUES	4,360,511	4,513,433	4,234,648

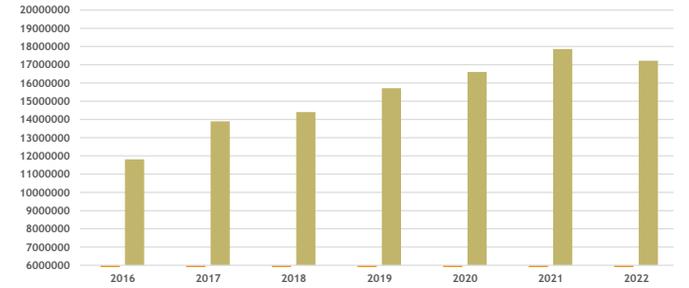
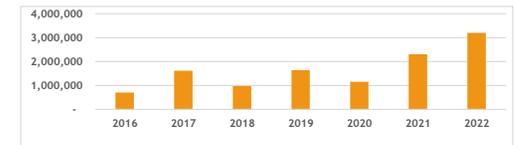
Direct Programs Cost	156,926	128,398	133,642
Events Costs	76,504	91,574	90,550
Community Involvement	46,185	42,792	46,778
Utilities	290,547	299,564	338,049
Professional Fees	130,115	126,836	184,042
Financial Costs	73,616	99,274	64,707
Insurances	151,497	138,811	151,362
Security Costs	250,140	188,460	258,790
Human Resources	51,497	42,721	57,661
Repairs & Maintenance	464,455	343,350	471,600
Landscaping	524,155	524,155	528,325
Contract Services	250,847	240,043	252,485
General & Administrative	89,351	154,504	106,194
Compensation - Comm Ctr	238,977	178,004	267,064
Compensation - Facilities	506,855	404,642	541,062
Compensation - Admin	932,235	829,239	1,038,166
Depreciation	459,244	406,278	432,500
All Other Expenses	10,000	12,908	10,000
TOTAL EXPENSES	4,703,148	4,251,552	4,972,976

OPERATING SURPLUS (DEFICIT)	(342,637)	261,881	(738,328)
RESERVE SURPLUS (DEFICIT)	65,294	(1,339,171)	
ENHANCEMENT SUR (DEF)	97,991	359,137	
TOTAL SURPLUS (DEFICIT)	(179,352)	(718,154)	


Growth in Community Net Equity Year Over Year

TOTAL ANTHEM A/R	TOTAL	Current	30	60	90+	
Country Club	112,366	10,761	9,092	28,465	64,048	-
ACC	357,756	17,129	15,039	80,166	245,422	-
Parkside	730,601	38,072	29,020	68,106	595,404	-
Villages	19,388	-	1	8,117	11,271	-
TOTAL	1,220,111	65,962	53,151	184,854	916,144	-
		5.4%	4.4%	15.2%	75.1%	0.0%

TOTAL ANTHEM A/R	TOTAL DUE	Owner Type	TYPE OF OPEN RECEIVABLE	Assessmnt	Legal	CC&Rs
Country Club	112,366	111,909	457	42,690	7,039	64,154
ACC	357,756	323,037	34,719	159,678	198,077	-
Parkside	730,601	716,214	14,387	52,109	172,447	506,045
Villages	19,388	19,388	-	15,557	1,085	2,746
TOTAL	1,220,111	1,170,548	49,563	270,035	378,648	572,945


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
Operating Cash	5,796,942	5,953,010	5,508,432	6,107,358	6,012,195	5,075,537
Reserve Funds	15,252,879	15,516,005	15,313,646	15,304,738	15,327,204	15,318,165
Enhancement Funds	1,687,839	1,709,232	1,680,880	1,741,791	1,761,896	1,782,465
TOTAL Cash & Equivalents	22,737,660	23,178,247	22,502,958	23,153,886	23,101,294	22,176,167
Receivables - Assessments	293,134	555,504	436,447	342,078	455,188	357,756
Receivables - Other	81,637	166,776	146,599	168,486	170,450	158,493
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
Receivables - Allowance for Bad Debts ()	(267,884)	(267,973)	(265,827)	(262,338)	(266,805)	(265,422)
TOTAL Net Receivables	109,177	456,676	319,009	250,233	361,335	286,865
Prepaid Expenses	203,179	197,079	194,593	182,009	119,923	531,150
Inventory						
Accrued Revenues						
TOTAL Other Current Assets	203,179	197,079	194,593	182,009	119,923	531,150
TOTAL CURRENT ASSETS	23,050,016	23,832,002	23,016,560	23,586,128	23,582,552	22,994,182
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	27,727,786	27,742,893	27,792,808	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
Construction in Progress	9,605	9,605	9,605	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)
TOTAL Fixed & Non-Current Assets	16,444,844	16,375,968	16,296,047	16,264,538	16,246,631	16,130,570
TOTAL ASSETS	39,494,859	40,207,971	39,312,606	39,850,666	39,829,183	39,124,752
Trade & Supplier Payables	554,073	406,845	387,928	426,198	385,019	448,963
Payroll & Benefits	283,555	289,666	302,542	304,218	316,663	321,500
Accrued - Trade & Supplier Obligations	82,307	69,916	71,421	80,106	76,549	77,233
Accrued - Other						
Prepaid / Assessments	1,481,989	535,507	583,844	1,652,326	518,168	621,403
Deferred Assessments & Other Deferred	85,994	1,398,768	884,402	364,579	1,414,738	824,392
Deposits	12,825	15,608	20,746	13,851	13,076	12,871
Funds Due Partner HOAs	54,259	218,191	59,634	64,777	215,323	55,341
Other Current & Deferred Liabilities	6,000	11,393	10,031	12,074	6,602	8,540
Total Current Liabilities	2,561,001	2,945,894	2,320,548	2,918,129	2,946,137	2,370,244
TOTAL LIABILITIES	2,561,001	2,945,894	2,320,548	2,918,129	2,946,137	2,370,244
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	58,198	(1,323)	(50,814)	(179,352)
TOTAL EQUITY	36,933,858	37,262,076	36,992,058	36,932,537	36,883,046	36,754,508
TOTAL LIABILITIES & EQUITY	39,494,859	40,207,971	39,312,606	39,850,666	39,829,183	39,124,752

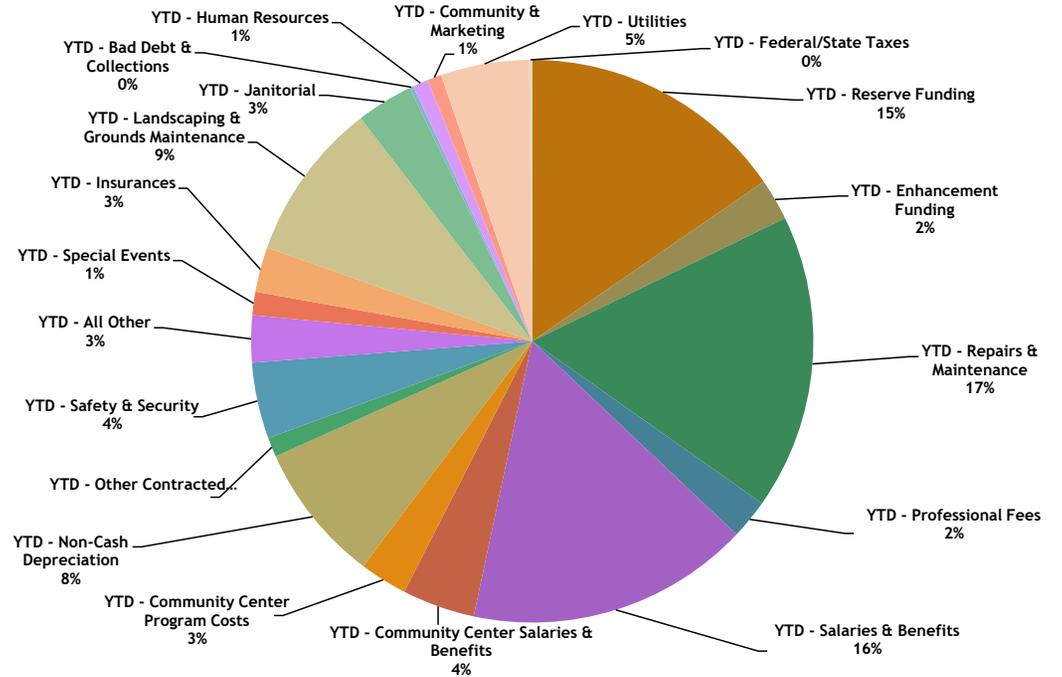
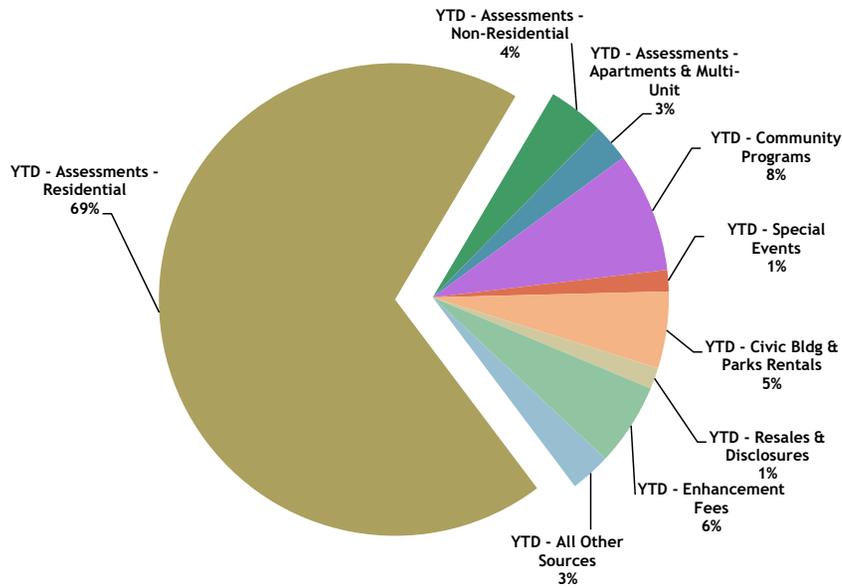


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CONSOLIDATED - OPERATING FUND ONLY

	2023	2022	2023	2023	2022	2023	2023	2023	2023	2023
	YTD May	YTD May	YTD Budget	Budget	Year End	Jan	Feb	Mar	Apr	May
Assessments and Income	4,360,511	4,513,433	4,234,648	10,281,740	10,072,024	868,170	808,999	923,060	821,812	938,470
Expenses:										
Program Costs	472,408	397,976	491,256	1,400,281	1,350,818	63,506	67,512	138,776	71,031	131,582
Community Involvement	46,185	42,792	46,778	124,865	95,333	3,287	812	26,277	879	14,931
Utilities	290,547	299,564	338,049	929,698	820,360	55,479	55,210	53,893	55,726	70,238
Professional / Consulting	130,115	126,836	184,042	321,000	272,339	15,981	23,240	33,794	35,296	21,804
Financial	225,114	238,085	216,068	517,741	549,094	44,631	47,710	38,151	51,071	43,550
Repairs and Maintenance	971,310	747,992	1,012,663	2,300,614	2,196,674	140,320	139,627	218,418	205,822	267,123
Human Resources	51,497	42,721	57,661	134,995	101,553	8,003	10,282	8,934	11,826	12,451
Security	250,140	188,460	258,790	620,673	519,313	77,316	54,871	21,237	50,150	46,567
Contract Services	775,002	764,198	780,810	1,882,576	1,832,514	152,815	154,242	158,210	153,237	156,498
General and Administration	1,021,587	983,743	1,144,359	2,743,539	2,358,834	175,660	207,325	252,763	191,043	194,796
Total Operating Costs	4,233,904	3,832,366	4,530,476	10,975,982	10,096,833	736,997	760,831	950,454	826,080	959,542
Gross Surplus (Deficit)	126,607	681,067	(295,828)	(694,242)	(24,809)	131,173	48,168	(27,394)	(4,268)	(21,071)
Depreciation	459,244	406,278	432,500	1,038,000	1,051,222	85,476	85,475	85,495	85,793	117,006
Fed and State Taxes	10,000	12,908	10,000	24,000	17,120	2,000	2,000	2,000	2,000	2,000
Net Book Surplus (Deficit)	(342,637)	261,881	(738,328)	(1,756,242)	(1,093,151)	43,697	(39,307)	(114,889)	(92,061)	(140,077)
Prior to Depreciation	116,607	668,159	(305,828)	(718,242)	(41,929)	129,173	46,168	(29,394)	(6,268)	(23,071)
Results - Operating Fund	(342,637)	261,881	(738,328)	(1,756,242)	(1,093,151)	43,697	(39,307)	(114,889)	(92,061)	(140,077)
Results - Reserve Fund	65,294	(1,339,171)	-	-	(1,634,086)	263,126	(202,359)	(8,909)	22,466	(9,031)
Results - Enhancement Fund	97,991	359,137	-	-	616,955	21,392	(28,352)	64,276	20,105	20,570
NET SURPLUS (DEFICIT)	(179,352)	(718,154)	(738,328)	(1,756,242)	(2,110,282)	328,216	(270,018)	(59,522)	(49,491)	(128,538)



SOURCES OF REVENUE - ANTHEM COUNCIL - CURRENT YTD