

2023 YTD	2022 YTD	This YTD
April	April	April
ACTUAL	ACTUAL	Budget

**BALANCE SHEET SUMMARY**

Operating Cash	6,012,195	6,706,478
Reserve Fund	15,327,204	15,949,563
Enhancement Fund	1,761,896	1,348,444
Receivables - ACC	455,188	438,162
Receivables - Other	172,953	97,916
Receivables - Allowance	(266,805)	(268,307)
Other Current Assets	119,923	133,943
Net Fixed Assets	16,246,631	16,077,500
<b>TOTAL ASSETS</b>	<b>39,829,183</b>	<b>40,483,699</b>

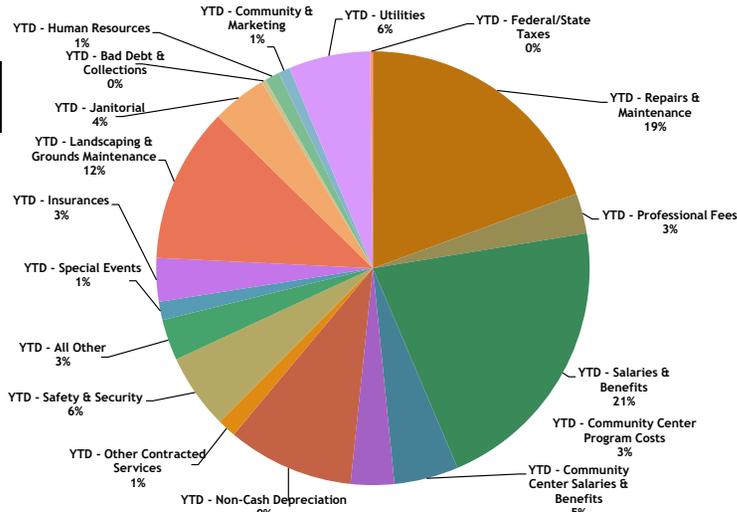
Trade & Supplier Payables	461,568	582,654
Payroll & Benefits	316,663	234,294
Prepaid Assessments	518,168	527,737
Deferred Assessments	1,414,738	1,290,266
Other Current	19,678	41,438
Funds Due HOAs	215,323	230,485
Retained Equity	36,933,860	39,044,140
Current Year Surplus (Deficit)	(50,814)	(1,467,316)
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>39,829,183</b>	<b>40,483,699</b>

**PROFIT & LOSS SUMMARY**

	Apr-23	Apr-23	Budget YTD 23
Assessments	3,235,982	3,146,669	3,236,322
Community Center	289,223	243,355	261,770
Events	66,561	75,922	72,333
Other Revenues (Net)	649,961	941,259	781,471
Transfer to Reserve Fund	(704,800)	(503,200)	(704,800)
Trans. to Enhancement Fund	(114,886)	(316,800)	(256,100)
<b>TOTAL REVENUES</b>	<b>3,422,041</b>	<b>3,587,204</b>	<b>3,390,996</b>

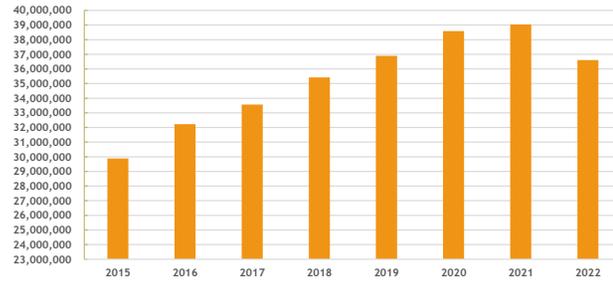
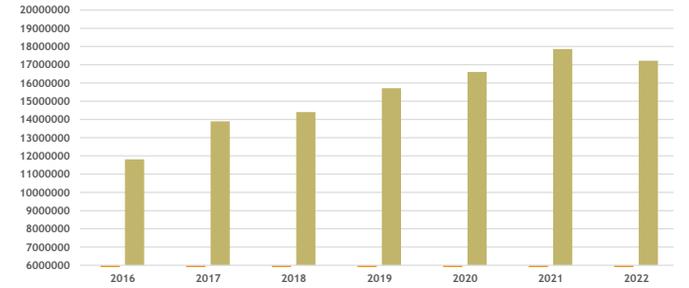
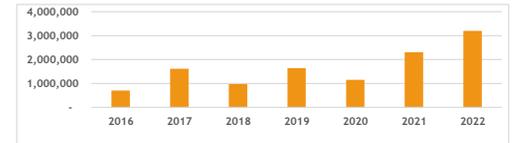
Direct Programs Cost	117,525	91,575	102,036
Events Costs	49,452	56,944	56,800
Community Involvement	31,255	26,925	38,553
Utilities	220,308	224,614	268,692
Professional Fees	108,310	105,412	164,833
Financial Costs	60,253	80,591	51,339
Insurances	121,310	110,657	121,089
Security Costs	203,573	148,463	207,242
Human Resources	39,046	35,738	42,593
Repairs & Maintenance	287,847	286,618	417,211
Landscaping	419,324	419,324	422,660
Contract Services	199,179	191,292	203,168
General & Administrative	58,543	139,044	81,788
Compensation - Comm Ctr	173,849	130,501	185,142
Compensation - Facilities	416,340	330,549	432,115
Compensation - Admin	768,248	684,262	830,088
Depreciation	342,239	305,236	346,000
All Other Expenses	8,000	10,325	8,000
<b>TOTAL EXPENSES</b>	<b>3,624,601</b>	<b>3,378,070</b>	<b>3,979,349</b>

OPERATING SURPLUS (DEFICIT)	(202,560)	209,134	(588,352)
RESERVE SURPLUS (DEFICIT)	74,325	(1,247,393)	
ENHANCEMENT SUR (DEF)	77,421	(429,057)	
<b>TOTAL SURPLUS (DEFICIT)</b>	<b>(50,814)</b>	<b>(1,467,316)</b>	



TOTAL ANTHEM A/R	TOTAL	Current	30	60	90+	
Country Club	131,639	60,185	4,005	5,688	61,760	-
ACC	455,188	176,671	10,753	10,959	256,805	-
Parkside	734,368	79,291	39,303	100,037	515,737	-
Villages	25,368	13,488	150	225	11,505	-
<b>TOTAL</b>	<b>1,346,563</b>	<b>329,635</b>	<b>54,211</b>	<b>116,909</b>	<b>845,808</b>	<b>0.0%</b>

TOTAL ANTHEM A/R	TOTAL DUE	Owner Type	TYPE OF OPEN RECEIVABLE	Assessmnt	Legal	CC&Rs
Country Club	131,639	131,324	315	66,424	7,183	59,849
ACC	455,188	424,232	30,956	255,594	199,594	-
Parkside	734,368	720,004	14,365	73,452	167,984	492,932
Villages	25,368	25,368	-	21,538	1,085	2,746
<b>TOTAL</b>	<b>1,346,563</b>	<b>1,300,928</b>	<b>45,636</b>	<b>417,008</b>	<b>375,846</b>	<b>555,527</b>


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

**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
Operating Cash	5,796,942	5,953,010	5,508,432	6,107,358	6,012,195
Reserve Funds	15,252,879	15,516,005	15,313,646	15,304,738	15,327,204
Enhancement Funds	1,687,839	1,709,232	1,680,880	1,741,791	1,761,896
<b>TOTAL Cash &amp; Equivalents</b>	<b>22,737,660</b>	<b>23,178,247</b>	<b>22,502,958</b>	<b>23,153,886</b>	<b>23,101,294</b>
Receivables - Assessments	293,134	555,504	436,447	342,078	455,188
Receivables - Other	81,637	166,776	146,599	168,486	170,450
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
Receivables - Allowance for Bad Debts ( )	(267,884)	(267,973)	(265,827)	(262,338)	(266,805)
<b>TOTAL Net Receivables</b>	<b>109,177</b>	<b>456,676</b>	<b>319,009</b>	<b>250,233</b>	<b>361,335</b>
Prepaid Expenses	203,179	197,079	194,593	182,009	119,923
Inventory					
Accrued Revenues					
<b>TOTAL Other Current Assets</b>	<b>203,179</b>	<b>197,079</b>	<b>194,593</b>	<b>182,009</b>	<b>119,923</b>
<b>TOTAL CURRENT ASSETS</b>	<b>23,050,016</b>	<b>23,832,002</b>	<b>23,016,560</b>	<b>23,586,128</b>	<b>23,582,552</b>
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	27,727,786	27,742,893	27,792,808
Equipment, Furniture, Fixtures & Other	1,056,156	1,056,847	1,056,847	1,056,847	1,074,818
Construction in Progress	9,605	9,605	9,605	48,484	48,484
Less: Accumulated Book Depreciation	(22,787,147)	(22,872,623)	(22,958,098)	(23,043,592)	(23,129,386)
<b>TOTAL Fixed &amp; Non-Current Assets</b>	<b>16,444,844</b>	<b>16,375,968</b>	<b>16,296,047</b>	<b>16,264,538</b>	<b>16,246,631</b>
<b>TOTAL ASSETS</b>	<b>39,494,859</b>	<b>40,207,971</b>	<b>39,312,606</b>	<b>39,850,666</b>	<b>39,829,183</b>
Trade & Supplier Payables	554,073	406,845	387,928	426,198	385,019
Payroll & Benefits	283,555	289,666	302,542	304,218	316,663
Accrued - Trade & Supplier Obligations	82,307	69,916	71,421	80,106	76,549
Accrued - Other					
Prepaid / Assessments	1,481,989	535,507	583,844	1,652,326	518,168
Deferred Assessments & Other Deferred	85,994	1,398,768	884,402	364,579	1,414,738
Deposits	12,825	15,608	20,746	13,851	13,076
Funds Due Partner HOAs	54,259	218,191	59,634	64,777	215,323
Other Current & Deferred Liabilities	6,000	11,393	10,031	12,074	6,602
<b>Total Current Liabilities</b>	<b>2,561,001</b>	<b>2,945,894</b>	<b>2,320,548</b>	<b>2,918,129</b>	<b>2,946,137</b>
<b>TOTAL LIABILITIES</b>	<b>2,561,001</b>	<b>2,945,894</b>	<b>2,320,548</b>	<b>2,918,129</b>	<b>2,946,137</b>
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	58,198	(1,323)	(50,814)
<b>TOTAL EQUITY</b>	<b>36,933,858</b>	<b>37,262,076</b>	<b>36,992,058</b>	<b>36,932,537</b>	<b>36,883,046</b>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>39,494,859</b>	<b>40,207,971</b>	<b>39,312,606</b>	<b>39,850,666</b>	<b>39,829,183</b>

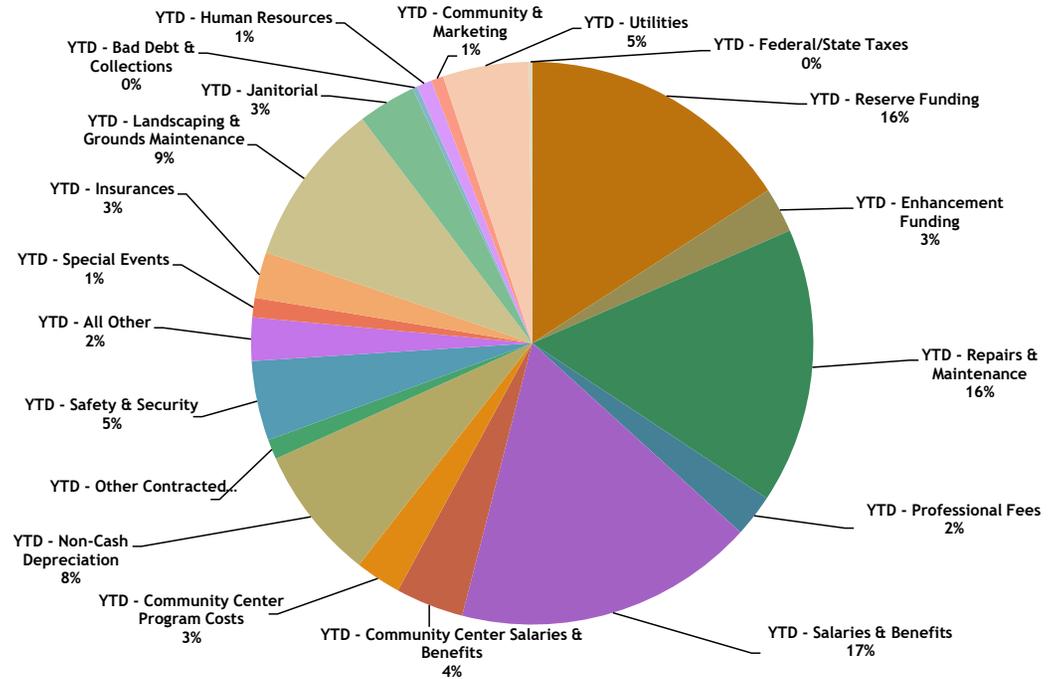
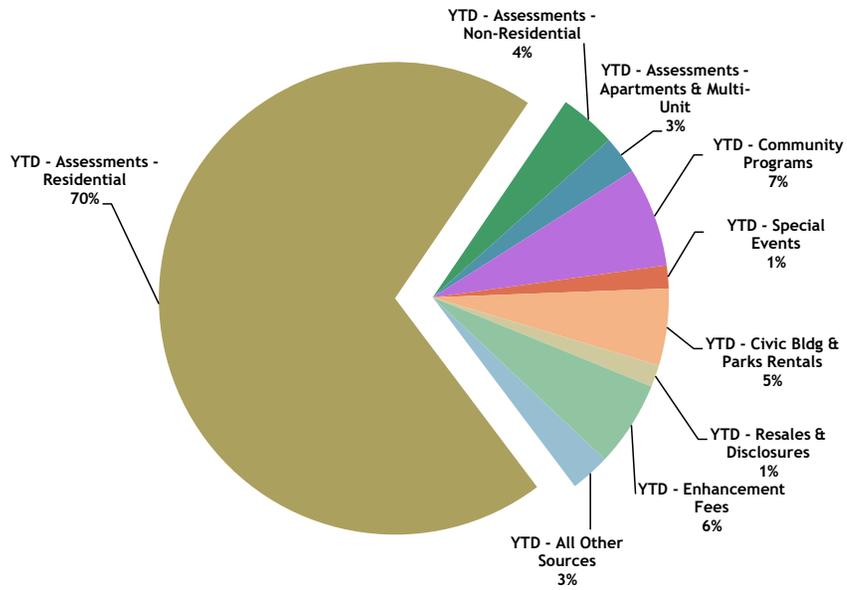


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## community council

### CONSOLIDATED - OPERATING FUND ONLY

	2023	2022	2023	2023	2022	2023	2023	2023	2023
	YTD April	YTD April	YTD Budget	Budget	Prelim YE	Jan	Feb	Mar	Apr
<b>Assessments and Income</b>	<b>3,422,041</b>	<b>3,587,204</b>	<b>3,390,996</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>Expenses:</b>									
Program Costs	340,826	279,020	343,978	1,400,281	1,350,818	63,506	67,512	138,776	71,031
Community Involvement	31,255	26,925	38,553	124,865	95,333	3,287	812	26,277	879
Utilities	220,308	224,614	268,692	929,698	820,360	55,479	55,210	53,893	55,726
Professional / Consulting	108,310	105,412	164,833	321,000	272,339	15,981	23,240	33,794	35,296
Financial	181,563	191,248	172,429	517,741	549,094	44,631	47,710	38,151	51,071
Repairs and Maintenance	704,187	617,167	849,326	2,300,614	2,196,674	140,320	139,627	218,418	205,822
Human Resources	39,046	35,738	42,593	134,995	101,553	8,003	10,282	8,934	11,826
Security	203,573	148,463	207,242	620,673	519,313	77,316	54,871	21,237	50,150
Contract Services	618,503	610,616	625,828	1,882,576	1,832,514	152,815	154,242	158,210	153,237
General and Administration	826,791	823,306	911,875	2,743,539	2,358,834	175,660	207,325	252,763	191,043
<b>Total Operating Costs</b>	<b>3,274,362</b>	<b>3,062,509</b>	<b>3,625,349</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>Gross Surplus (Deficit)</b>	<b>147,679</b>	<b>524,695</b>	<b>(234,353)</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>
Depreciation	342,239	305,236	346,000	1,038,000	1,051,222	85,476	85,475	85,495	85,793
Fed and State Taxes	8,000	10,325	8,000	24,000	17,120	2,000	2,000	2,000	2,000
<b>Net Book Surplus ( Deficit )</b>	<b>(202,560)</b>	<b>209,134</b>	<b>(588,352)</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>Prior to Depreciation</b>	<b>139,679</b>	<b>514,371</b>	<b>(242,352)</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>
Results - Operating Fund	(202,560)	209,134	(588,352)	(1,756,242)	(1,093,151)	43,697	(39,307)	(114,889)	(92,061)
Results - Reserve Fund	74,325	(1,247,393)	-	-	(1,634,086)	263,126	(202,359)	(8,909)	22,466
Results - Enhancement Fund	77,421	(429,057)	-	-	616,955	21,392	(28,352)	64,276	20,105
<b>NET SURPLUS (DEFICIT)</b>	<b>(50,814)</b>	<b>(1,467,316)</b>	<b>(588,352)</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>



**SOURCES OF REVENUE - ANTHEM COUNCIL - CURRENT YTD**