

Anthem Community Council, Inc.

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Balance Sheet ACCI Anthem Community Council, Inc. 10/31/2023

FIRSTSERVICE RESIDENTIAL, NEVADA, LLC
8290 ARVILLE STREET
Las Vegas NV 89139

GL	Operating Fund	Reserve Fund	Total
ASSETS			
10010 US Bank - Lockbox Checking x0542	234,513.91	0.00	234,513.91
11516 Enterprise Bank - MM x2045	0.00	243,895.56	243,895.56
11517 Metropolitan Bank - MM x6794	0.00	850,480.08	850,480.08
11518 Pacific Western Bank - MM x0315	0.00	248,816.97	248,816.97
11519 Axos Bank - MM x4826	0.00	249,349.57	249,349.57
TOTAL CASH	\$234,513.91	\$1,592,542.18	\$1,827,056.09
HOMEOWNER RECEIVABLES			
12000 Assessments	175,927.19	0.00	175,927.19
12060 Miscellaneous	17,567.25	0.00	17,567.25
TOTAL HOMEOWNER RECEIVABLES	\$193,494.44	\$0.00	\$193,494.44
NET HOMEOWNER RECEIVABLES	\$193,494.44	\$0.00	\$193,494.44
OTHER ASSETS			
12305 Inventory	28,455.00	0.00	28,455.00
12900 Due(To)/From Reserves	78,523.00	(78,523.00)	0.00
13100 Prepaid Insurance	5,554.29	0.00	5,554.29
TOTAL OTHER ASSETS	\$112,532.29	(\$78,523.00)	\$34,009.29
TOTAL ASSETS	\$540,540.64	\$1,514,019.18	\$2,054,559.82
LIABILITIES			
20000 Homeowner Prepayments	61,229.45	0.00	61,229.45
22000 Accounts Payable	0.00	37,415.00	37,415.00
22100 Accrued Expense Payable	48,853.68	0.00	48,853.68
26000 Deferred Income - Assessment	334,606.69	0.00	334,606.69
26010 Deferred Operating Revenue	239,753.80	0.00	239,753.80
29500 Contract Liability	0.00	1,476,604.18	1,476,604.18
TOTAL LIABILITIES	\$684,443.62	\$1,514,019.18	\$2,198,462.80
CONTRIBUTED CAPITAL			
37000 Intercompany	(150,000.00)	150,000.00	0.00
39450 Prior Period Adjustments	(14,986.89)	0.00	(14,986.89)
Excess of Revenue/Expenditures	\$21,083.91	(\$150,000.00)	(\$128,916.09)
TOTAL EQUITY	(\$143,902.98)	\$0.00	(\$143,902.98)
TOTAL LIABILITIES & EQUITY	\$540,540.64	\$1,514,019.18	\$2,054,559.82

The Association is in compliance with paragraph (B) of subsection 2 of NRS 116.3115. The Reserve funds have not been used for daily maintenance.

Statement of Revenue & Expenses - Operating Fund
ACCI Anthem Community Council, Inc.
10/31/2023

FIRSTSERVICE RESIDENTIAL, NEVADA, LLC
 8290 ARVILLE STREET
 Las Vegas NV 89139

GL	Description	Oct Actual	Oct Budget	Oct Variance	YTD Actual	YTD Budget	YTD Variance	Annual Budget
REVENUE								
40005	Assessments	164,075	164,075	0	1,640,747	1,640,750	(3)	1,968,900
40010	Assessments - Commercial	3,229	3,228	0	32,283	32,283	0	38,740
40021	Bad Debt - Contra	0	0	0	(1,919)	0	(1,919)	0
45156	Late Fees	17,255	0	17,255	17,552	0	17,552	0
TOTAL REVENUE		\$184,558	\$167,303	\$17,255	\$1,688,663	\$1,673,033	\$15,630	\$2,007,640
EXPENSES								
Salary and Benefits								
60005	SWB - Administrative	3,327	0	(3,327)	45,915	0	(45,915)	0
Total Salary and Benefits		\$3,327	\$0	(\$3,327)	\$45,915	\$0	(\$45,915)	\$0
Landscaping								
70005	LS - Contract	34,113	33,800	(313)	341,830	338,000	(3,830)	405,600
70009	LS - On Site Management	500	500	0	2,000	5,000	3,000	6,000
70025	LS - Repairs & Maintenance	500	1,667	1,167	12,474	16,667	4,193	20,000
71065	LS - Tree Maintenance & Trimming	17,300	7,083	(10,217)	61,374	70,833	9,459	85,000
71225	LS - Irrigation	(75,450)	8,167	83,616	95,186	81,667	(13,520)	98,000
Total Landscaping		(\$23,037)	\$51,217	\$74,253	\$512,864	\$512,167	(\$698)	\$614,600
Repairs and Maintenance								
72040	R/M - Pest Control	0	83	83	0	833	833	1,000
72100	Lighting Maintenance	1,040	417	(623)	4,160	4,167	7	5,000
72110	Lighting Repair & Supplies	8,647	833	(7,813)	14,248	8,333	(5,914)	10,000
72240	Sign Maintenance	0	83	83	0	833	833	1,000
72260	R/M - Fountain/Pond/Lake	0	167	167	8,779	1,667	(7,112)	2,000
72275	Water Feature Service and Cleaning	3,200	3,575	375	32,000	35,750	3,750	42,900
72462	Contingency	0	1,000	1,000	0	10,000	10,000	12,000
Total Repairs and Maintenance		\$12,886	\$6,158	(\$6,728)	\$59,187	\$61,583	\$2,397	\$73,900
Utilities								
74005	Electricity - Common Area	4,490	3,667	(824)	35,708	36,667	959	44,000
74065	Water	(3,196)	20,000	23,196	258,607	260,000	1,393	300,000
Total Utilities		\$1,294	\$23,667	\$22,372	\$294,315	\$296,667	\$2,352	\$344,000
Administrative								
77015	Fees & Permits	0	83	83	193	833	640	1,000
77200	Management Fees	4,059	9,142	5,083	42,361	91,417	49,056	109,700
77230	Office Supplies	0	0	0	495	0	(495)	0
77750	Audit & Tax Service	0	250	250	2,640	2,500	(140)	3,000
77760	Legal Fees	318	500	182	6,731	5,000	(1,731)	6,000
Total Administrative		\$4,377	\$9,975	\$5,598	\$52,420	\$99,750	\$47,330	\$119,700
Taxes and Insurance								
78105	Ins - Liability & Property	1,176	2,188	1,012	11,759	21,875	10,116	26,250
78130	Ins - Fire, Casualty and Crime	135	144	10	1,348	1,443	95	1,732
78190	Ins - Directors & Officers	95	175	80	949	1,750	801	2,100
78225	Ins - Umbrella	147	0	(147)	1,027	0	(1,027)	0

Statement of Revenue & Expenses - Operating Fund
 ACCI Anthem Community Council, Inc.
 10/31/2023

FIRSTSERVICE RESIDENTIAL, NEVADA, LLC
 8290 ARVILLE STREET
 Las Vegas NV 89139

GL	Description	Oct Actual	Oct Budget	Oct Variance	YTD Actual	YTD Budget	YTD Variance	Annual Budget
78240	Ins - Workmens Comp	41	42	0	413	417	4	500
Total Taxes and Insurance		\$1,594	\$2,549	\$955	\$15,496	\$25,485	\$9,989	\$30,582
SUB TOTAL EXPENSES		\$441	\$93,565	\$93,124	\$980,198	\$995,652	\$15,454	\$1,182,782
Reserve								
90000	Reserve Transfer	68,738	68,738	0	687,382	687,382	0	824,858
Total Reserve		\$68,738	\$68,738	\$0	\$687,382	\$687,382	\$0	\$824,858
TOTAL EXPENSES		\$69,179	\$162,303	\$93,124	\$1,667,579	\$1,683,034	\$15,454	\$2,007,640
EXCESS OF REVENUE/EXPENSES		\$115,379	\$5,000	\$110,379	\$21,084	(\$10,000)	\$31,084	\$0

Statement of Revenue & Expenses - Reserve Fund
 ACCI Anthem Community Council, Inc.
 10/31/2023

FIRSTSERVICE RESIDENTIAL, NEVADA, LLC
 8290 ARVILLE STREET
 Las Vegas NV 89139

GL	Description	Oct Actual	Oct Budget	Oct Variance	YTD Actual	YTD Budget	YTD Variance	Annual Budget
REVENUE								
41000	Reserve Income	13,660	68,738	(55,079)	599,155	687,382	(88,227)	824,858
45645	Int - Financial	4,756	333	4,423	38,072	3,333	34,739	4,000
TOTAL REVENUE		\$18,416	\$69,072	(\$50,656)	\$637,227	\$690,715	(\$53,488)	\$828,858
EXPENSES								
LANDSCAPING								
71005	LS - Renovations	0	62,500	62,500	0	625,000	625,000	750,000
71045	LS - Tree Replacement	0	0	0	37,650	0	(37,650)	0
71065	LS - Tree Maintenance & Trimming	0	2,500	2,500	0	25,000	25,000	30,000
71225	LS - Irrigation	78,493	6,500	(71,993)	78,493	65,000	(13,493)	78,000
71410	LS - Turf Removal	75,274	0	(75,274)	625,841	0	(625,841)	0
Total Landscaping		\$153,767	\$71,500	(\$82,267)	\$741,984	\$715,000	(\$26,984)	\$858,000
Repairs and Maintenance								
72105	Lighting Service - Street Lights	14,649	7,250	(7,399)	45,243	72,500	27,257	87,000
72275	Water Feature Service and Cleaning	0	3,575	3,575	0	35,750	35,750	42,900
Total Repairs and Maintenance		\$14,649	\$10,825	(\$3,824)	\$45,243	\$108,250	\$63,007	\$129,900
TOTAL EXPENSES		\$168,416	\$82,325	(\$86,091)	\$787,227	\$823,250	\$36,023	\$987,900
EXCESS OF REVENUES/EXPENSES		(\$150,000)	(\$13,253)	(\$136,747)	(\$150,000)	(\$132,535)	(\$17,465)	(\$159,042)

Projected Monthly Statement of Revenue & Expenses
ACCI Anthem Community Council, Inc.
 10/31/2023

FIRSTSERVICE RESIDENTIAL, NEVADA, LLC
 8290 ARVILLE STREET
 Las Vegas NV 89139

GL	Account	Jan Act	Feb Act	Mar Act	Apr Act	May Act	Jun Act	Jul Act	Aug Act	Sep Act	Oct Act	Nov Bud	Dec Bud	Act/Bud	Budget	Variance
REVENUE																
40005	Assessments	164,075	164,075	164,073	164,075	164,075	164,075	164,075	164,075	164,075	164,075	164,075	164,075	1,968,897	1,968,900	(3)
40010	Assessments - Com	3,228	3,228	3,227	3,229	3,229	3,229	3,229	3,229	3,229	3,229	3,228	3,228	38,740	38,740	0
40021	Bad Debt - Contra	0	0	(1,919)	0	0	0	0	0	0	0	0	0	(1,919)	0	(1,919)
45156	Late Fees	0	0	0	193	0	0	182	(79)	0	17,255	0	0	17,552	0	17,552
TOTAL REVENUE		\$167,303	\$167,303	\$165,382	\$167,497	\$167,303	\$167,303	\$167,485	\$167,224	\$167,303	\$184,558	\$167,303	\$167,303	\$2,023,270	\$2,007,640	\$15,630
EXPENSES																
Payroll and Benefits																
60005	SWB - Administrati	0	0	0	9,883	9,144	6,290	5,310	6,552	5,409	3,327	0	0	45,915	0	(45,915)
Total Payroll and Benefits		\$0	\$0	\$0	\$9,883	\$9,144	\$6,290	\$5,310	\$6,552	\$5,409	\$3,327	\$0	\$0	\$45,915	\$0	(\$45,915)
Landscaping																
70005	LS - Contract	34,113	34,113	34,113	34,113	34,113	34,113	34,113	34,813	34,113	34,113	33,800	33,800	409,430	405,600	(3,830)
70009	LS - On Site Manag	0	0	0	0	0	500	500	0	500	500	500	500	3,000	6,000	3,000
70025	LS - Repairs & Mai	835	500	0	1,828	0	2,450	0	0	6,360	500	1,667	1,667	15,807	20,000	4,193
71065	LS - Tree Maintena	0	0	0	11,900	32,174	23,750	(23,750)	0	0	17,300	7,083	7,083	75,541	85,000	9,459
71225	LS - Irrigation	7,740	7,912	9,547	11,780	8,504	19,590	7,363	90,837	7,363	(75,450)	8,167	8,167	111,520	98,000	(13,520)
Total Landscaping		\$42,688	\$42,525	\$43,660	\$59,621	\$74,791	\$80,403	\$18,226	\$125,650	\$48,336	(\$23,037)	\$51,217	\$51,217	\$615,298	\$614,600	(\$698)
Repairs and Maintenance																
72040	R/M - Pest Control	0	0	0	0	0	0	0	0	0	0	83	83	167	1,000	833
72100	Lighting Maintenance	347	693	0	347	347	347	347	693	0	1,040	417	417	4,993	5,000	7
72110	Lighting Repair & Su	0	0	0	742	0	0	0	4,859	0	8,647	833	833	15,914	10,000	(5,914)
72240	Sign Maintenance	0	0	0	0	0	0	0	0	0	0	83	83	167	1,000	833
72260	R/M - Fountain/Po	600	1,945	0	6,234	0	0	0	0	0	0	167	167	9,112	2,000	(7,112)
72275	Water Feature Servi	3,200	3,200	3,200	3,200	3,200	3,200	3,200	3,200	3,200	3,200	3,575	3,575	39,150	42,900	3,750
72462	Contingency	0	0	0	0	0	0	0	0	0	0	1,000	1,000	2,000	12,000	10,000
Total Repairs and Maintenance		\$4,147	\$5,838	\$3,200	\$10,523	\$3,547	\$3,547	\$3,547	\$8,752	\$3,200	\$12,886	\$6,158	\$6,158	\$71,503	\$73,900	\$2,397
Utilities																
74005	Electricity - Commo	3,673	145	1,697	2,982	6,093	4,120	4,143	4,228	4,137	4,490	3,667	3,667	43,041	44,000	959

Projected Monthly Statement of Revenue & Expenses
ACCI Anthem Community Council, Inc.
10/31/2023

FIRSTSERVICE RESIDENTIAL, NEVADA, LLC
 8290 ARVILLE STREET
 Las Vegas NV 89139

GL	Account	Jan Act	Feb Act	Mar Act	Apr Act	May Act	Jun Act	Jul Act	Aug Act	Sep Act	Oct Act	Nov Bud	Dec Bud	Act/Bud	Budget	Variance
74065	Water	10,166	7,353	17,999	6,489	29,368	33,235	47,560	69,686	39,947	(3,196)	20,000	20,000	298,607	300,000	1,393
Total Utilities		\$13,839	\$7,497	\$19,697	\$9,471	\$35,460	\$37,356	\$51,703	\$73,914	\$44,084	\$1,294	\$23,667	\$23,667	\$341,648	\$344,000	\$2,352
Administrative																
77015	Fees & Permits	0	48	75	0	20	0	50	0	0	0	83	83	360	1,000	640
77200	Management Fees	5,830	6,180	6,180	0	4,059	4,059	3,876	4,059	4,059	4,059	9,142	9,142	60,644	109,700	49,056
77230	Office Supplies	0	281	0	0	0	0	0	215	0	0	0	0	495	0	(495)
77750	Audit & Tax Service	0	0	0	2,640	0	0	0	0	0	0	250	250	3,140	3,000	(140)
77760	Legal Fees	0	817	0	34	2,029	392	0	1,848	1,292	318	500	500	7,731	6,000	(1,731)
Total Administrative		\$5,830	\$7,325	\$6,255	\$2,674	\$6,108	\$4,451	\$3,926	\$6,122	\$5,351	\$4,377	\$9,975	\$9,975	\$72,370	\$119,700	\$47,330
Taxes and Insurance																
78105	Ins - Liability & Pro	1,176	1,176	1,176	1,176	1,176	1,176	1,176	1,176	1,176	1,176	2,188	2,188	16,134	26,250	10,116
78130	Ins - Fire, Casualty	135	135	135	135	135	135	135	135	135	135	144	144	1,637	1,732	95
78190	Ins - Directors & Of	95	95	95	95	95	95	95	95	95	95	175	175	1,299	2,100	801
78225	Ins - Umbrella	0	0	0	147	147	147	147	147	147	147	0	0	1,027	0	(1,027)
78240	Ins - Workmens Co	41	41	41	41	41	41	41	41	41	41	42	42	496	500	4
Total Taxes and Insurance		\$1,447	\$1,447	\$1,447	\$1,594	\$1,594	\$1,594	\$1,594	\$1,594	\$1,594	\$1,594	\$2,549	\$2,549	\$20,593	\$30,582	\$9,989
Reserve																
90000	Reserve Transfer	68,738	68,738	68,738	68,738	68,738	68,738	68,738	68,738	68,738	68,738	68,738	68,738	824,858	824,858	0
Total Reserve		\$68,738	\$68,738	\$68,738	\$68,738	\$68,738	\$68,738	\$68,738	\$68,738	\$68,738	\$68,738	\$68,738	\$68,738	\$824,858	\$824,858	\$0
TOTAL EXPENSES		\$136,689	\$133,372	\$142,997	\$162,504	\$199,382	\$202,378	\$153,044	\$291,322	\$176,712	\$69,179	\$162,303	\$162,303	\$1,992,186	\$2,007,640	\$15,454
EXCESS OF REVENUE/EXPENSES		\$30,614	\$33,932	\$22,385	\$4,993	(\$32,078)	(\$35,075)	\$14,441	(\$124,098)	(\$9,409)	\$115,379	\$5,000	\$5,000	\$31,084	\$0	\$31,084

Beginning Balance - September 30,2023		\$61,201.25
Cash Receipts		
USBO		
Homeowner Payments	\$324,688.01	
USBO Total	\$324,688.01	
	Total Cash Receipts	\$324,688.01
Cash Disbursements		
USBO		
Expenditures	(\$104,884.17)	
USBO Total	(\$104,884.17)	
	Total Cash Disbursements	(\$104,884.17)
Misc Transactions		
USBO		
To record reserve transfer	(\$68,738.18)	
Reserve owes Operating Inv #319287	\$22,247.00	
USBO Total	(\$46,491.18)	
	Total Misc Transactions	(\$46,491.18)
Ending Balance - October 31,2023		\$234,513.91
10010 - 010 US Bank - Lockbox Checking x0542 - Operating Ending Balance - October 31,2023		\$234,513.91

Anthem Community Council Annual Operating Cash flow Analysis

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
2021	\$ 341,292.25	\$ 191,609.88	\$ 257,221.96	\$ 203,050.08	\$ 210,964.21	\$ 281,251.64	\$ 214,277.74	\$ 177,624.44	\$ 119,471.39	\$ 261,697.44	\$ 125,259.85	\$ 25,033.89
2022	\$ 228,375.88	\$ 2,423.41	\$ 301,608.62	\$ 347,647.34	\$ 441,201.25	\$ 365,534.96	\$ 564,894.77	\$ 303,315.48	\$ 216,112.54	\$ 585,794.34	\$ 316,891.93	\$ 234,314.63
2023	\$ 559,643.12	\$ 494,342.21	\$ 593,127.22	\$ 638,917.40	\$ 443,095.32	\$ 446,516.83	\$ 612,691.56	\$ 186,934.07	\$ 61,201.25	\$ 234,513.91		

