

Anthem Community Council, Inc.

Table of Contents

Balance Sheet	2
Statement of Revenue & Expenses - Operating Fund	3
Statement of Revenue & Expenses - Reserve Fund	5
Projected Monthly Statement of Revenue & Expenses	6
Statement of Cash Activity	8
Bank Reconciliation	10
Check History Report	24
Delinquent Report	29
Prepaid Report	30
GeneralLedgerReport	32
Supporting Schedules	62

Balance Sheet ACCI Anthem Community Council, Inc. 05/31/2023

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

GL		Operating Fund	Reserve Fund	Total
ASSETS				
10010	US Bank - Lockbox Checking x0542	443,095.32	0.00	443,095.32
11516	Enterprise Bank - MM x2045	0.00	252,331.16	252,331.16
11517	Metropolitan Bank - MM x6794	0.00	821,542.16	821,542.16
11518	Pacific Western Bank - MM x0315	0.00	247,672.85	247,672.85
11519	Axos Bank - MM x4826	0.00	245,848.00	245,848.00
TOTAL CASH		\$443,095.32	\$1,567,394.17	\$2,010,489.49
HOMEOWNER RECEIVABLES				
12000	Assessments	4,637.63	0.00	4,637.63
12060	Miscellaneous	357.95	0.00	357.95
TOTAL HOMEOWNER RECEIVABLES		\$4,995.58	\$0.00	\$4,995.58
NET HOMEOWNER RECEIVABLES		\$4,995.58	\$0.00	\$4,995.58
OTHER ASSETS				
12305	Inventory	28,455.00	0.00	28,455.00
13000	Prepaid Expenses	346.66	0.00	346.66
13100	Prepaid Insurance	13,522.39	0.00	13,522.39
TOTAL OTHER ASSETS		\$42,324.05	\$0.00	\$42,324.05
TOTAL ASSETS		\$490,414.95	\$1,567,394.17	\$2,057,809.12
LIABILITIES				
20000	Homeowner Prepayments	5,868.24	0.00	5,868.24
22100	Accrued Expense Payable	32,630.45	0.00	32,630.45
26000	Deferred Income - Assessment	167,303.34	0.00	167,303.34
26010	Deferred Operating Revenue	239,753.80	0.00	239,753.80
29500	Contract Liability	0.00	1,567,394.17	1,567,394.17
TOTAL LIABILITIES		\$445,555.83	\$1,567,394.17	\$2,012,950.00
CONTRIBUTED CAPITAL				
39450	Prior Period Adjustments	(14,986.89)	0.00	(14,986.89)
Excess of Revenue/Expenditures		\$59,846.01	\$0.00	\$59,846.01
TOTAL EQUITY		\$44,859.12	\$0.00	\$44,859.12
TOTAL LIABILITIES & EQUITY		\$490,414.95	\$1,567,394.17	\$2,057,809.12

Statement of Revenue & Expenses - Operating Fund
ACCI Anthem Community Council, Inc.
05/31/2023

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

GL	Description	May Actual	May Budget	May Variance	YTD Actual	YTD Budget	YTD Variance	Annual Budget
REVENUE								
40005	Assessments	164,075	164,075	0	820,373	820,375	(2)	1,968,900
40010	Assessments - Commercial	3,229	3,228	0	16,141	16,142	(1)	38,740
40021	Bad Debt - Contra	0	0	0	(1,919)	0	(1,919)	0
45156	Late Fees	0	0	0	193	0	193	0
TOTAL REVENUE		\$167,303	\$167,303	\$0	\$834,788	\$836,517	(\$1,728)	\$2,007,640
EXPENSES								
Salary and Benefits								
60005	SWB - Administrative	9,144	0	(9,144)	19,027	0	(19,027)	0
Total Salary and Benefits		\$9,144	\$0	(\$9,144)	\$19,027	\$0	(\$19,027)	\$0
Landscaping								
70005	LS - Contract	34,113	33,800	(313)	170,565	169,000	(1,565)	405,600
70009	LS - On Site Management	0	500	500	0	2,500	2,500	6,000
70025	LS - Repairs & Maintenance	0	1,667	1,667	3,164	8,333	5,170	20,000
71065	LS - Tree Maintenance & Trimming	32,174	7,083	(25,091)	44,074	35,417	(8,657)	85,000
71225	LS - Irrigation	8,504	8,167	(337)	45,483	40,833	(4,650)	98,000
Total Landscaping		\$74,791	\$51,217	(\$23,574)	\$263,286	\$256,083	(\$7,202)	\$614,600
Repairs and Maintenance								
72040	R/M - Pest Control	0	83	83	0	417	417	1,000
72100	Lighting Maintenance	347	417	70	1,733	2,083	350	5,000
72110	Lighting Repair & Supplies	0	833	833	742	4,167	3,425	10,000
72240	Sign Maintenance	0	83	83	0	417	417	1,000
72260	R/M - Fountain/Pond/Lake	0	167	167	8,779	833	(7,946)	2,000
72275	Water Feature Service and Cleaning	3,200	3,575	375	16,000	17,875	1,875	42,900
72462	Contingency	0	1,000	1,000	0	5,000	5,000	12,000
Total Repairs and Maintenance		\$3,547	\$6,158	\$2,612	\$27,254	\$30,792	\$3,537	\$73,900
Utilities								
74005	Electricity - Common Area	6,093	3,667	(2,426)	14,589	18,333	3,744	44,000
74065	Water	29,368	35,000	5,632	71,375	115,000	43,625	300,000
Total Utilities		\$35,460	\$38,667	\$3,207	\$85,964	\$133,333	\$47,369	\$344,000
Administrative								
77015	Fees & Permits	20	83	63	143	417	274	1,000
77200	Management Fees	4,059	9,142	5,083	22,249	45,708	23,460	109,700
77230	Office Supplies	0	0	0	281	0	(281)	0
77750	Audit & Tax Service	0	250	250	2,640	1,250	(1,390)	3,000
77760	Legal Fees	2,029	500	(1,529)	2,880	2,500	(380)	6,000
Total Administrative		\$6,108	\$9,975	\$3,867	\$28,193	\$49,875	\$21,682	\$119,700
Taxes and Insurance								
78105	Ins - Liability & Property	1,176	2,188	1,012	5,880	10,938	5,058	26,250
78130	Ins - Fire, Casualty and Crime	135	144	10	674	722	47	1,732
78190	Ins - Directors & Officers	95	175	80	475	875	400	2,100
78225	Ins - Umbrella	147	0	(147)	293	0	(293)	0

Statement of Revenue & Expenses - Operating Fund
 ACCI Anthem Community Council, Inc.
 05/31/2023

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

GL	Description	May Actual	May Budget	May Variance	YTD Actual	YTD Budget	YTD Variance	Annual Budget
78240	Ins - Workmens Comp	41	42	0	206	208	2	500
Total Taxes and Insurance		\$1,594	\$2,549	\$955	\$7,528	\$12,743	\$5,214	\$30,582
SUB TOTAL EXPENSES		\$130,643	\$108,565	(\$22,078)	\$431,251	\$482,826	\$51,574	\$1,182,782
Reserve								
90000	Reserve Transfer	68,738	68,738	0	343,691	343,691	0	824,858
Total Reserve		\$68,738	\$68,738	\$0	\$343,691	\$343,691	\$0	\$824,858
TOTAL EXPENSES		\$199,382	\$177,303	(\$22,078)	\$774,942	\$826,517	\$51,574	\$2,007,640
EXCESS OF REVENUE/EXPENSES		(\$32,078)	(\$10,000)	(\$22,078)	\$59,846	\$10,000	\$49,846	\$0

**Statement of Revenue & Expenses - Reserve
Fund**

ACCI Anthem Community Council, Inc.

05/31/2023

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

GL	Description	May Actual	May Budget	May Variance	YTD Actual	YTD Budget	YTD Variance	Annual Budget
REVENUE								
41000	Reserve Income	9,082	68,738	(59,656)	164,674	343,691	(179,017)	824,858
45645	Int - Financial	3,918	333	3,585	17,255	1,667	15,588	4,000
TOTAL REVENUE		\$13,000	\$69,072	(\$56,072)	\$181,928	\$345,358	(\$163,429)	\$828,858
EXPENSES								
LANDSCAPING								
71005	LS - Renovations	0	62,500	62,500	0	312,500	312,500	750,000
71045	LS - Tree Replacement	0	0	0	13,900	0	(13,900)	0
71065	LS - Tree Maintenance & Trimming	0	2,500	2,500	0	12,500	12,500	30,000
71225	LS - Irrigation	0	6,500	6,500	0	32,500	32,500	78,000
71410	LS - Turf Removal	13,000	0	(13,000)	168,028	0	(168,028)	0
Total Landscaping		\$13,000	\$71,500	\$58,500	\$181,928	\$357,500	\$175,572	\$858,000
Repairs and Maintenance								
72105	Lighting Service - Street Lights	0	7,250	7,250	0	36,250	36,250	87,000
72275	Water Feature Service and Cleaning	0	3,575	3,575	0	17,875	17,875	42,900
Total Repairs and Maintenance		\$0	\$10,825	\$10,825	\$0	\$54,125	\$54,125	\$129,900
TOTAL EXPENSES		\$13,000	\$82,325	\$69,325	\$181,928	\$411,625	\$229,697	\$987,900
EXCESS OF REVENUES/EXPENSES		\$0	(\$13,253)	\$13,253	\$0	(\$66,267)	\$66,267	(\$159,042)

Projected Monthly Statement of Revenue & Expenses
ACCI Anthem Community Council, Inc.
05/31/2023

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

GL	Account	Jan Act	Feb Act	Mar Act	Apr Act	May Act	Jun Bud	Jul Bud	Aug Bud	Sep Bud	Oct Bud	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	1,968,898	1,968,900	(2)
40010	Assessments - Com	3,228	3,228	3,227	3,229	3,229	3,228	3,228	3,228	3,228	3,228	3,228	3,228	38,739	38,740	(1)
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	0	0	0	0	0	0	193	0	193
TOTAL REVENUE		\$167,303	\$167,303	\$165,382	\$167,497	\$167,303	\$167,303	\$167,303	\$167,303	\$167,303	\$167,303	\$167,303	\$167,303	\$2,005,912	\$2,007,640	(\$1,728)
EXPENSES																
Payroll and Benefits																
60005	SWB - Administrati	0	0	0	9,883	9,144	0	0	0	0	0	0	0	19,027	0	(19,027)
Total Payroll and Benefits		\$0	\$0	\$0	\$9,883	\$9,144	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$19,027	\$0	(\$19,027)
Landscaping																
70005	LS - Contract	34,113	34,113	34,113	34,113	34,113	33,800	33,800	33,800	33,800	33,800	33,800	33,800	407,165	405,600	(1,565)
70009	LS - On Site Manag	0	0	0	0	0	500	500	500	500	500	500	500	3,500	6,000	2,500
70025	LS - Repairs & Mai	835	500	0	1,828	0	1,667	1,667	1,667	1,667	1,667	1,667	1,667	14,830	20,000	5,170
71065	LS - Tree Maintena	0	0	0	11,900	32,174	7,083	7,083	7,083	7,083	7,083	7,083	7,083	93,657	85,000	(8,657)
71225	LS - Irrigation	7,740	7,912	9,547	11,780	8,504	8,167	8,167	8,167	8,167	8,167	8,167	8,167	102,650	98,000	(4,650)
Total Landscaping		\$42,688	\$42,525	\$43,660	\$59,621	\$74,791	\$51,217	\$51,217	\$51,217	\$51,217	\$51,217	\$51,217	\$51,217	\$621,802	\$614,600	(\$7,202)
Repairs and Maintenance																
72040	R/M - Pest Control	0	0	0	0	0	83	83	83	83	83	83	83	583	1,000	417
72100	Lighting Maintenance	347	693	0	347	347	417	417	417	417	417	417	417	4,650	5,000	350
72110	Lighting Repair & Su	0	0	0	742	0	833	833	833	833	833	833	833	6,575	10,000	3,425
72240	Sign Maintenance	0	0	0	0	0	83	83	83	83	83	83	83	583	1,000	417
72260	R/M - Fountain/Po	600	1,945	0	6,234	0	167	167	167	167	167	167	167	9,946	2,000	(7,946)
72275	Water Feature Servi	3,200	3,200	3,200	3,200	3,200	3,575	3,575	3,575	3,575	3,575	3,575	3,575	41,025	42,900	1,875
72462	Contingency	0	0	0	0	0	1,000	1,000	1,000	1,000	1,000	1,000	1,000	7,000	12,000	5,000
Total Repairs and Maintenance		\$4,147	\$5,838	\$3,200	\$10,523	\$3,547	\$6,158	\$6,158	\$6,158	\$6,158	\$6,158	\$6,158	\$6,158	\$70,363	\$73,900	\$3,537
Utilities																
74005	Electricity - Commo	3,673	145	1,697	2,982	6,093	3,667	3,667	3,667	3,667	3,667	3,667	3,667	40,256	44,000	3,744

Projected Monthly Statement of Revenue & Expenses
ACCI Anthem Community Council, Inc.
05/31/2023

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

GL	Account	Jan Act	Feb Act	Mar Act	Apr Act	May Act	Jun Bud	Jul Bud	Aug Bud	Sep Bud	Oct Bud	Nov Bud	Dec Bud	Act/Bud	Budget	Variance
74065	Water	10,166	7,353	17,999	6,489	29,368	35,000	35,000	35,000	20,000	20,000	20,000	20,000	256,375	300,000	43,625
Total Utilities		\$13,839	\$7,497	\$19,697	\$9,471	\$35,460	\$38,667	\$38,667	\$38,667	\$23,667	\$23,667	\$23,667	\$23,667	\$296,631	\$344,000	\$47,369
Administrative																
77015	Fees & Permits	0	48	75	0	20	83	83	83	83	83	83	83	726	1,000	274
77200	Management Fees	5,830	6,180	6,180	0	4,059	9,142	9,142	9,142	9,142	9,142	9,142	9,142	86,240	109,700	23,460
77230	Office Supplies	0	281	0	0	0	0	0	0	0	0	0	0	281	0	(281)
77750	Audit & Tax Service	0	0	0	2,640	0	250	250	250	250	250	250	250	4,390	3,000	(1,390)
77760	Legal Fees	0	817	0	34	2,029	500	500	500	500	500	500	500	6,380	6,000	(380)
Total Administrative		\$5,830	\$7,325	\$6,255	\$2,674	\$6,108	\$9,975	\$9,975	\$9,975	\$9,975	\$9,975	\$9,975	\$9,975	\$98,018	\$119,700	\$21,682
Taxes and Insurance																
78105	Ins - Liability & Pro	1,176	1,176	1,176	1,176	1,176	2,188	2,188	2,188	2,188	2,188	2,188	2,188	21,192	26,250	5,058
78130	Ins - Fire, Casualty	135	135	135	135	135	144	144	144	144	144	144	144	1,685	1,732	47
78190	Ins - Directors & Of	95	95	95	95	95	175	175	175	175	175	175	175	1,700	2,100	400
78225	Ins - Umbrella	0	0	0	147	147	0	0	0	0	0	0	0	293	0	(293)
78240	Ins - Workmens Co	41	41	41	41	41	42	42	42	42	42	42	42	498	500	2
Total Taxes and Insurance		\$1,447	\$1,447	\$1,447	\$1,594	\$1,594	\$2,549	\$2,549	\$2,549	\$2,549	\$2,549	\$2,549	\$2,549	\$25,368	\$30,582	\$5,214
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	\$177,303	\$177,303	\$177,303	\$162,303	\$162,303	\$162,303	\$162,303	\$1,956,066	\$2,007,640	\$51,574
EXCESS OF REVENUE/EXPENSES		\$30,614	\$33,932	\$22,385	\$4,993	(\$32,078)	(\$10,000)	(\$10,000)	(\$10,000)	\$5,000	\$5,000	\$5,000	\$5,000	\$49,846	\$0	\$49,846

Statement of Cash Activity
 ACCI Anthem Community Council, Inc.
 10010-010 - US Bank - Lockbox Checking x0542
 May 01, 2023 thru May 31, 2023

Beginning Balance - April 30, 2023		\$638,917.40
Cash Receipts		
Homeowner Payments	\$1,221.59	
Miscellaneous Deposits	\$1,410.85	
Total Cash Receipts		\$2,632.44
Cash Disbursements		
Expenditures	(\$129,716.34)	
Total Cash Disbursements		(\$129,716.34)
Misc Transactions		
To record reserve transfer	(\$68,738.18)	
Total Misc Transactions:		(\$68,738.18)
Ending Balance - May 31, 2023		\$443,095.32

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							

