

Anthem Community Council, Inc.

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Balance Sheet
ACCI Anthem Community Council, Inc.
08/31/2023

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

GL		Operating Fund	Reserve Fund	Total
ASSETS				
10010	US Bank - Lockbox Checking x0542	186,934.07	0.00	186,934.07
11516	Enterprise Bank - MM x2045	0.00	241,938.68	241,938.68
11517	Metropolitan Bank - MM x6794	0.00	789,168.37	789,168.37
11518	Pacific Western Bank - MM x0315	0.00	248,360.19	248,360.19
11519	Axos Bank - MM x4826	0.00	247,957.52	247,957.52
TOTAL CASH		\$186,934.07	\$1,527,424.76	\$1,714,358.83
HOMEOWNER RECEIVABLES				
12000	Assessments	3,383.10	0.00	3,383.10
12060	Miscellaneous	408.58	0.00	408.58
TOTAL HOMEOWNER RECEIVABLES		\$3,791.68	\$0.00	\$3,791.68
NET HOMEOWNER RECEIVABLES		\$3,791.68	\$0.00	\$3,791.68
OTHER ASSETS				
12305	Inventory	28,455.00	0.00	28,455.00
13100	Prepaid Insurance	8,741.53	0.00	8,741.53
TOTAL OTHER ASSETS		\$37,196.53	\$0.00	\$37,196.53
TOTAL ASSETS		\$227,922.28	\$1,527,424.76	\$1,755,347.04
LIABILITIES				
20000	Homeowner Prepayments	1,722.94	0.00	1,722.94
22000	Accounts Payable	2,737.90	21,734.00	24,471.90
22100	Accrued Expense Payable	66,277.09	0.00	66,277.09
26000	Deferred Income - Assessment	167,303.35	0.00	167,303.35
26010	Deferred Operating Revenue	239,753.80	0.00	239,753.80
29500	Contract Liability	0.00	1,355,690.76	1,355,690.76
TOTAL LIABILITIES		\$477,795.08	\$1,377,424.76	\$1,855,219.84
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		(\$84,885.91)	\$0.00	(\$84,885.91)
TOTAL EQUITY		(\$249,872.80)	\$150,000.00	(\$99,872.80)
TOTAL LIABILITIES & EQUITY		\$227,922.28	\$1,527,424.76	\$1,755,347.04

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.
08/31/2023

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

GL	Description	Aug Actual	Aug Budget	Aug Variance	YTD Actual	YTD Budget	YTD Variance	Annual Budget
REVENUE								
40005	Assessments	164,075	164,075	0	1,312,598	1,312,600	(3)	1,968,900
40010	Assessments - Commercial	3,229	3,228	0	25,826	25,827	0	38,740
40021	Bad Debt - Contra	0	0	0	(1,919)	0	(1,919)	0
45156	Late Fees	(79)	0	(79)	296	0	296	0
TOTAL REVENUE		\$167,224	\$167,303	(\$79)	\$1,336,802	\$1,338,427	(\$1,625)	\$2,007,640
EXPENSES								
Salary and Benefits								
60005	SWB - Administrative	6,552	0	(6,552)	37,179	0	(37,179)	0
Total Salary and Benefits		\$6,552	\$0	(\$6,552)	\$37,179	\$0	(\$37,179)	\$0
Landscaping								
70005	LS - Contract	34,813	33,800	(1,013)	273,604	270,400	(3,204)	405,600
70009	LS - On Site Management	0	500	500	1,000	4,000	3,000	6,000
70025	LS - Repairs & Maintenance	0	1,667	1,667	5,614	13,333	7,720	20,000
71065	LS - Tree Maintenance & Trimming	0	7,083	7,083	44,074	56,667	12,593	85,000
71225	LS - Irrigation	90,837	8,167	(82,670)	163,273	65,333	(97,940)	98,000
Total Landscaping		\$125,650	\$51,217	(\$74,433)	\$487,565	\$409,733	(\$77,831)	\$614,600
Repairs and Maintenance								
72040	R/M - Pest Control	0	83	83	0	667	667	1,000
72100	Lighting Maintenance	693	417	(277)	3,120	3,333	213	5,000
72110	Lighting Repair & Supplies	4,859	833	(4,026)	5,601	6,667	1,066	10,000
72240	Sign Maintenance	0	83	83	0	667	667	1,000
72260	R/M - Fountain/Pond/Lake	0	167	167	8,779	1,333	(7,446)	2,000
72275	Water Feature Service and Cleaning	3,200	3,575	375	25,600	28,600	3,000	42,900
72462	Contingency	0	1,000	1,000	0	8,000	8,000	12,000
Total Repairs and Maintenance		\$8,752	\$6,158	(\$2,594)	\$43,100	\$49,267	\$6,167	\$73,900
Utilities								
74005	Electricity - Common Area	4,228	3,667	(561)	27,081	29,333	2,253	44,000
74065	Water	69,686	35,000	(34,686)	221,857	220,000	(1,857)	300,000
Total Utilities		\$73,914	\$38,667	(\$35,247)	\$248,937	\$249,333	\$396	\$344,000
Administrative								
77015	Fees & Permits	0	83	83	193	667	474	1,000
77200	Management Fees	4,059	9,142	5,083	34,243	73,133	38,890	109,700
77230	Office Supplies	215	0	(215)	495	0	(495)	0
77750	Audit & Tax Service	0	250	250	2,640	2,000	(640)	3,000
77760	Legal Fees	1,848	500	(1,348)	5,121	4,000	(1,121)	6,000
Total Administrative		\$6,122	\$9,975	\$3,853	\$42,692	\$79,800	\$37,108	\$119,700
Taxes and Insurance								
78105	Ins - Liability & Property	1,176	2,188	1,012	9,407	17,500	8,093	26,250
78130	Ins - Fire, Casualty and Crime	135	144	10	1,079	1,155	76	1,732
78190	Ins - Directors & Officers	95	175	80	759	1,400	641	2,100
78225	Ins - Umbrella	147	0	(147)	734	0	(734)	0

Statement of Revenue & Expenses - Operating Fund

ACCI Anthem Community Council, Inc.

08/31/2023

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

GL	Description	Aug Actual	Aug Budget	Aug Variance	YTD Actual	YTD Budget	YTD Variance	Annual Budget
78240	Ins - Workmens Comp	41	42	0	330	333	3	500
Total Taxes and Insurance		\$1,594	\$2,549	\$955	\$12,309	\$20,388	\$8,079	\$30,582
SUB TOTAL EXPENSES		\$222,584	\$108,565	(\$114,019)	\$871,782	\$808,521	(\$63,261)	\$1,182,782
Reserve								
90000	Reserve Transfer	68,738	68,738	0	549,905	549,905	0	824,858
Total Reserve		\$68,738	\$68,738	\$0	\$549,905	\$549,905	\$0	\$824,858
TOTAL EXPENSES		\$291,322	\$177,303	(\$114,019)	\$1,421,687	\$1,358,427	(\$63,261)	\$2,007,640
EXCESS OF REVENUE/EXPENSES		(\$124,098)	(\$10,000)	(\$114,098)	(\$84,886)	(\$20,000)	(\$64,886)	\$0

Statement of Revenue & Expenses - Reserve Fund
 ACCI Anthem Community Council, Inc.
 08/31/2023

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

GL	Description	Aug Actual	Aug Budget	Aug Variance	YTD Actual	YTD Budget	YTD Variance	Annual Budget
REVENUE								
41000	Reserve Income	155,129	68,738	86,390	582,592	549,905	32,686	824,858
45645	Int - Financial	3,901	333	3,568	29,179	2,667	26,512	4,000
TOTAL REVENUE		\$159,030	\$69,072	\$89,958	\$611,770	\$552,572	\$59,198	\$828,858
EXPENSES								
LANDSCAPING								
71005	LS - Renovations	0	62,500	62,500	0	500,000	500,000	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	20,000	20,000	30,000
71225	LS - Irrigation	0	6,500	6,500	0	52,000	52,000	78,000
71410	LS - Turf Removal	159,030	0	(159,030)	574,120	0	(574,120)	0
Total Landscaping		\$159,030	\$71,500	(\$87,530)	\$611,770	\$572,000	(\$39,770)	\$858,000
Repairs and Maintenance								
72105	Lighting Service - Street Lights	0	7,250	7,250	0	58,000	58,000	87,000
72275	Water Feature Service and Cleaning	0	3,575	3,575	0	28,600	28,600	42,900
Total Repairs and Maintenance		\$0	\$10,825	\$10,825	\$0	\$86,600	\$86,600	\$129,900
TOTAL EXPENSES		\$159,030	\$82,325	(\$76,705)	\$611,770	\$658,600	\$46,830	\$987,900
EXCESS OF REVENUES/EXPENSES		\$0	(\$13,253)	\$13,253	\$0	(\$106,028)	\$106,028	(\$159,042)

Projected Monthly Statement of Revenue & Expenses
ACCI Anthem Community Council, Inc.
08/31/2023

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 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	(3)
40010	Assessments - Com	3,228	3,228	3,227	3,229	3,229	3,229	3,229	3,229	3,228	3,228	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	0	0	0	296	0	296
TOTAL REVENUE		\$167,303	\$167,303	\$165,382	\$167,497	\$167,303	\$167,303	\$167,485	\$167,224	\$167,303	\$167,303	\$167,303	\$167,303	\$2,006,015	\$2,007,640	(\$1,625)
EXPENSES																
Payroll and Benefits																
60005	SWB - Administrati	0	0	0	9,883	9,144	6,290	5,310	6,552	0	0	0	0	37,179	0	(37,179)
Total Payroll and Benefits		\$0	\$0	\$0	\$9,883	\$9,144	\$6,290	\$5,310	\$6,552	\$0	\$0	\$0	\$0	\$37,179	\$0	(\$37,179)
Landscaping																
70005	LS - Contract	34,113	34,113	34,113	34,113	34,113	34,113	34,113	34,813	33,800	33,800	33,800	33,800	408,804	405,600	(3,204)
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	1,667	1,667	1,667	1,667	12,280	20,000	7,720
71065	LS - Tree Maintena	0	0	0	11,900	32,174	23,750	(23,750)	0	7,083	7,083	7,083	7,083	72,407	85,000	12,593
71225	LS - Irrigation	7,740	7,912	9,547	11,780	8,504	19,590	7,363	90,837	8,167	8,167	8,167	8,167	195,940	98,000	(97,940)
Total Landscaping		\$42,688	\$42,525	\$43,660	\$59,621	\$74,791	\$80,403	\$18,226	\$125,650	\$51,217	\$51,217	\$51,217	\$51,217	\$692,431	\$614,600	(\$77,831)
Repairs and Maintenance																
72040	R/M - Pest Control	0	0	0	0	0	0	0	0	83	83	83	83	333	1,000	667
72100	Lighting Maintenance	347	693	0	347	347	347	347	693	417	417	417	417	4,787	5,000	213
72110	Lighting Repair & Su	0	0	0	742	0	0	0	4,859	833	833	833	833	8,934	10,000	1,066
72240	Sign Maintenance	0	0	0	0	0	0	0	0	83	83	83	83	333	1,000	667
72260	R/M - Fountain/Po	600	1,945	0	6,234	0	0	0	0	167	167	167	167	9,446	2,000	(7,446)
72275	Water Feature Servi	3,200	3,200	3,200	3,200	3,200	3,200	3,200	3,200	3,575	3,575	3,575	3,575	39,900	42,900	3,000
72462	Contingency	0	0	0	0	0	0	0	0	1,000	1,000	1,000	1,000	4,000	12,000	8,000
Total Repairs and Maintenance		\$4,147	\$5,838	\$3,200	\$10,523	\$3,547	\$3,547	\$3,547	\$8,752	\$6,158	\$6,158	\$6,158	\$6,158	\$67,733	\$73,900	\$6,167
Utilities																
74005	Electricity - Commo	3,673	145	1,697	2,982	6,093	4,120	4,143	4,228	3,667	3,667	3,667	3,667	41,747	44,000	2,253

Projected Monthly Statement of Revenue & Expenses
ACCI Anthem Community Council, Inc.
08/31/2023

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 Bud	Oct Bud	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	20,000	20,000	20,000	20,000	301,857	300,000	(1,857)
Total Utilities		\$13,839	\$7,497	\$19,697	\$9,471	\$35,460	\$37,356	\$51,703	\$73,914	\$23,667	\$23,667	\$23,667	\$23,667	\$343,604	\$344,000	\$396
Administrative																
77015	Fees & Permits	0	48	75	0	20	0	50	0	83	83	83	83	526	1,000	474
77200	Management Fees	5,830	6,180	6,180	0	4,059	4,059	3,876	4,059	9,142	9,142	9,142	9,142	70,810	109,700	38,890
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	250	250	250	250	3,640	3,000	(640)
77760	Legal Fees	0	817	0	34	2,029	392	0	1,848	500	500	500	500	7,121	6,000	(1,121)
Total Administrative		\$5,830	\$7,325	\$6,255	\$2,674	\$6,108	\$4,451	\$3,926	\$6,122	\$9,975	\$9,975	\$9,975	\$9,975	\$82,592	\$119,700	\$37,108
Taxes and Insurance																
78105	Ins - Liability & Pro	1,176	1,176	1,176	1,176	1,176	1,176	1,176	1,176	2,188	2,188	2,188	2,188	18,157	26,250	8,093
78130	Ins - Fire, Casualty	135	135	135	135	135	135	135	135	144	144	144	144	1,656	1,732	76
78190	Ins - Directors & Of	95	95	95	95	95	95	95	95	175	175	175	175	1,459	2,100	641
78225	Ins - Umbrella	0	0	0	147	147	147	147	147	0	0	0	0	734	0	(734)
78240	Ins - Workmens Co	41	41	41	41	41	41	41	41	42	42	42	42	497	500	3
Total Taxes and Insurance		\$1,447	\$1,447	\$1,447	\$1,594	\$1,594	\$1,594	\$1,594	\$1,594	\$2,549	\$2,549	\$2,549	\$2,549	\$22,503	\$30,582	\$8,079
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	\$162,303	\$162,303	\$162,303	\$162,303	\$2,070,901	\$2,007,640	(\$63,261)
EXCESS OF REVENUE/EXPENSES		\$30,614	\$33,932	\$22,385	\$4,993	(\$32,078)	(\$35,075)	\$14,441	(\$124,098)	\$5,000	\$5,000	\$5,000	\$5,000	(\$64,886)	\$0	(\$64,886)

Beginning Balance - July 31,2023		\$612,691.56
Cash Receipts		
USBO		
Homeowner Payments	\$1,398.47	
USBO Total	\$1,398.47	
	Total Cash Receipts	\$1,398.47
Cash Disbursements		
USBO		
Expenditures	(\$208,203.02)	
USBO Total	(\$208,203.02)	
	Total Cash Disbursements	(\$208,203.02)
Misc Transactions		
USBO		
To record reserve transfer	(\$68,738.18)	
Transfer of funds per the request of the BOD	(\$150,000.00)	
US Bank P-card 7/2023	(\$214.76)	
USBO Total	(\$218,952.94)	
	Total Misc Transactions	(\$218,952.94)
Ending Balance - August 31,2023		\$186,934.07
10010 - 010 US Bank - Lockbox Checking x0542 - Operating Ending Balance - August 31,2023		\$186,934.07

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				

