

Anthem Community Council, Inc.

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Balance Sheet ACCI Anthem Community Council, Inc. 11/30/2023

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

GL	Operating Fund	Reserve Fund	Total
ASSETS			
10010 US Bank - Lockbox Checking x0542	225,303.84	0.00	225,303.84
10095 Cash in Transit	0.00	68,738.18	68,738.18
11516 Enterprise Bank - MM x2045	0.00	244,863.79	244,863.79
11517 Metropolitan Bank - MM x6794	0.00	805,925.33	805,925.33
11518 Pacific Western Bank - MM x0315	0.00	249,041.93	249,041.93
11519 Axos Bank - MM x4826	0.00	250,037.05	250,037.05
TOTAL CASH	\$225,303.84	\$1,618,606.28	\$1,843,910.12
HOMEOWNER RECEIVABLES			
12000 Assessments	2,419.33	0.00	2,419.33
12060 Miscellaneous	672.28	0.00	672.28
TOTAL HOMEOWNER RECEIVABLES	\$3,091.61	\$0.00	\$3,091.61
NET HOMEOWNER RECEIVABLES	\$3,091.61	\$0.00	\$3,091.61
OTHER ASSETS			
12305 Inventory	28,455.00	0.00	28,455.00
12900 Due(To)/From Reserves	68,738.18	(68,738.18)	0.00
13100 Prepaid Insurance	3,960.67	0.00	3,960.67
TOTAL OTHER ASSETS	\$101,153.85	(\$68,738.18)	\$32,415.67
TOTAL ASSETS	\$329,549.30	\$1,549,868.10	\$1,879,417.40
LIABILITIES			
20000 Homeowner Prepayments	9,319.42	0.00	9,319.42
20300 Homeowner Refunds	10,884.03	0.00	10,884.03
22100 Accrued Expense Payable	21,783.62	0.00	21,783.62
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	1,549,868.10	1,549,868.10
TOTAL LIABILITIES	\$449,044.22	\$1,549,868.10	\$1,998,912.32
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	\$45,491.97	(\$150,000.00)	(\$104,508.03)
TOTAL EQUITY	(\$119,494.92)	\$0.00	(\$119,494.92)
TOTAL LIABILITIES & EQUITY	\$329,549.30	\$1,549,868.10	\$1,879,417.40

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.
11/30/2023

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

GL	Description	Nov Actual	Nov Budget	Nov Variance	YTD Actual	YTD Budget	YTD Variance	Annual Budget
REVENUE								
40005	Assessments	164,075	164,075	0	1,804,822	1,804,825	(3)	1,968,900
40010	Assessments - Commercial	3,229	3,228	0	35,512	35,512	0	38,740
40021	Bad Debt - Contra	0	0	0	(1,919)	0	(1,919)	0
45156	Late Fees	(16,764)	0	(16,764)	787	0	787	0
TOTAL REVENUE		\$150,539	\$167,303	(\$16,764)	\$1,839,202	\$1,840,337	(\$1,135)	\$2,007,640
EXPENSES								
Salary and Benefits								
60005	SWB - Administrative	4,268	0	(4,268)	50,184	0	(50,184)	0
Total Salary and Benefits		\$4,268	\$0	(\$4,268)	\$50,184	\$0	(\$50,184)	\$0
Landscaping								
70005	LS - Contract	34,113	33,800	(313)	375,943	371,800	(4,143)	405,600
70009	LS - On Site Management	0	500	500	2,000	5,500	3,500	6,000
70025	LS - Repairs & Maintenance	0	1,667	1,667	12,474	18,333	5,860	20,000
71065	LS - Tree Maintenance & Trimming	0	7,083	7,083	61,374	77,917	16,543	85,000
71225	LS - Irrigation	0	8,167	8,167	95,186	89,833	(5,353)	98,000
Total Landscaping		\$34,113	\$51,217	\$17,104	\$546,977	\$563,383	\$16,406	\$614,600
Repairs and Maintenance								
72040	R/M - Pest Control	0	83	83	0	917	917	1,000
72100	Lighting Maintenance	0	417	417	4,160	4,583	423	5,000
72110	Lighting Repair & Supplies	0	833	833	14,248	9,167	(5,081)	10,000
72240	Sign Maintenance	0	83	83	0	917	917	1,000
72260	R/M - Fountain/Pond/Lake	0	167	167	8,779	1,833	(6,946)	2,000
72275	Water Feature Service and Cleaning	3,200	3,575	375	35,200	39,325	4,125	42,900
72462	Contingency	0	1,000	1,000	0	11,000	11,000	12,000
Total Repairs and Maintenance		\$3,200	\$6,158	\$2,958	\$62,387	\$67,742	\$5,355	\$73,900
Utilities								
74005	Electricity - Common Area	4,405	3,667	(738)	40,112	40,333	221	44,000
74065	Water	5,754	20,000	14,246	264,362	280,000	15,638	300,000
Total Utilities		\$10,159	\$23,667	\$13,508	\$304,474	\$320,333	\$15,859	\$344,000
Administrative								
77015	Fees & Permits	0	83	83	193	917	724	1,000
77200	Management Fees	4,059	9,142	5,083	46,420	100,558	54,138	109,700
77230	Office Supplies	0	0	0	495	0	(495)	0
77750	Audit & Tax Service	0	250	250	2,640	2,750	110	3,000
77760	Legal Fees	0	500	500	6,731	5,500	(1,231)	6,000
Total Administrative		\$4,059	\$9,975	\$5,916	\$56,479	\$109,725	\$53,246	\$119,700
Taxes and Insurance								
78105	Ins - Liability & Property	1,176	2,188	1,012	12,935	24,063	11,127	26,250
78130	Ins - Fire, Casualty and Crime	135	144	10	1,483	1,588	104	1,732
78190	Ins - Directors & Officers	95	175	80	1,044	1,925	881	2,100
78225	Ins - Umbrella	147	0	(147)	1,174	0	(1,174)	0

Statement of Revenue & Expenses - Operating Fund
 ACCI Anthem Community Council, Inc.
 11/30/2023

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

GL	Description	Nov Actual	Nov Budget	Nov Variance	YTD Actual	YTD Budget	YTD Variance	Annual Budget
78240	Ins - Workmens Comp	41	42	0	454	458	5	500
Total Taxes and Insurance		\$1,594	\$2,549	\$955	\$17,090	\$28,034	\$10,944	\$30,582
SUB TOTAL EXPENSES		\$57,393	\$93,565	\$36,173	\$1,037,590	\$1,089,217	\$51,627	\$1,182,782
Reserve								
90000	Reserve Transfer	68,738	68,738	0	756,120	756,120	0	824,858
Total Reserve		\$68,738	\$68,738	\$0	\$756,120	\$756,120	\$0	\$824,858
TOTAL EXPENSES		\$126,131	\$162,303	\$36,173	\$1,793,710	\$1,845,337	\$51,627	\$2,007,640
EXCESS OF REVENUE/EXPENSES		\$24,408	\$5,000	\$19,408	\$45,492	(\$5,000)	\$50,492	\$0

Statement of Revenue & Expenses - Reserve Fund
 ACCI Anthem Community Council, Inc.
 11/30/2023

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

GL	Description	Nov Actual	Nov Budget	Nov Variance	YTD Actual	YTD Budget	YTD Variance	Annual Budget
REVENUE								
41000	Reserve Income	(4,526)	68,738	(73,264)	594,629	756,120	(161,491)	824,858
45645	Int - Financial	4,526	333	4,192	42,598	3,667	38,931	4,000
TOTAL REVENUE		\$0	\$69,072	(\$69,072)	\$637,227	\$759,787	(\$122,560)	\$828,858
EXPENSES								
LANDSCAPING								
71005	LS - Renovations	0	62,500	62,500	0	687,500	687,500	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	27,500	27,500	30,000
71225	LS - Irrigation	0	6,500	6,500	78,493	71,500	(6,993)	78,000
71410	LS - Turf Removal	0	0	0	625,841	0	(625,841)	0
Total Landscaping		\$0	\$71,500	\$71,500	\$741,984	\$786,500	\$44,516	\$858,000
Repairs and Maintenance								
72105	Lighting Service - Street Lights	0	7,250	7,250	45,243	79,750	34,507	87,000
72275	Water Feature Service and Cleaning	0	3,575	3,575	0	39,325	39,325	42,900
Total Repairs and Maintenance		\$0	\$10,825	\$10,825	\$45,243	\$119,075	\$73,832	\$129,900
TOTAL EXPENSES		\$0	\$82,325	\$82,325	\$787,227	\$905,575	\$118,348	\$987,900
EXCESS OF REVENUES/EXPENSES		\$0	(\$13,253)	\$13,253	(\$150,000)	(\$145,788)	(\$4,212)	(\$159,042)

Projected Monthly Statement of Revenue & Expenses
ACCI Anthem Community Council, Inc.
11/30/2023

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 Act	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	3,229	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	(16,764)	0	787	0	787
TOTAL REVENUE		\$167,303	\$167,303	\$165,382	\$167,497	\$167,303	\$167,303	\$167,485	\$167,224	\$167,303	\$184,558	\$150,539	\$167,303	\$2,006,505	\$2,007,640	(\$1,135)
EXPENSES																
Payroll and Benefits																
60005	SWB - Administrati	0	0	0	9,883	9,144	6,290	5,310	6,552	5,409	3,327	4,268	0	50,184	0	(50,184)
Total Payroll and Benefits		\$0	\$0	\$0	\$9,883	\$9,144	\$6,290	\$5,310	\$6,552	\$5,409	\$3,327	\$4,268	\$0	\$50,184	\$0	(\$50,184)
Landscaping																
70005	LS - Contract	34,113	34,113	34,113	34,113	34,113	34,113	34,113	34,813	34,113	34,113	34,113	33,800	409,743	405,600	(4,143)
70009	LS - On Site Manag	0	0	0	0	0	500	500	0	500	500	0	500	2,500	6,000	3,500
70025	LS - Repairs & Mai	835	500	0	1,828	0	2,450	0	0	6,360	500	0	1,667	14,141	20,000	5,860
71065	LS - Tree Maintena	0	0	0	11,900	32,174	23,750	(23,750)	0	0	17,300	0	7,083	68,457	85,000	16,543
71225	LS - Irrigation	7,740	7,912	9,547	11,780	8,504	19,590	7,363	90,837	7,363	(75,450)	0	8,167	103,353	98,000	(5,353)
Total Landscaping		\$42,688	\$42,525	\$43,660	\$59,621	\$74,791	\$80,403	\$18,226	\$125,650	\$48,336	(\$23,037)	\$34,113	\$51,217	\$598,194	\$614,600	\$16,406
Repairs and Maintenance																
72040	R/M - Pest Control	0	0	0	0	0	0	0	0	0	0	0	83	83	1,000	917
72100	Lighting Maintenance	347	693	0	347	347	347	347	693	0	1,040	0	417	4,577	5,000	423
72110	Lighting Repair & Su	0	0	0	742	0	0	0	4,859	0	8,647	0	833	15,081	10,000	(5,081)
72240	Sign Maintenance	0	0	0	0	0	0	0	0	0	0	0	83	83	1,000	917
72260	R/M - Fountain/Po	600	1,945	0	6,234	0	0	0	0	0	0	0	167	8,946	2,000	(6,946)
72275	Water Feature Servi	3,200	3,200	3,200	3,200	3,200	3,200	3,200	3,200	3,200	3,200	3,200	3,575	38,775	42,900	4,125
72462	Contingency	0	0	0	0	0	0	0	0	0	0	0	1,000	1,000	12,000	11,000
Total Repairs and Maintenance		\$4,147	\$5,838	\$3,200	\$10,523	\$3,547	\$3,547	\$3,547	\$8,752	\$3,200	\$12,886	\$3,200	\$6,158	\$68,545	\$73,900	\$5,355
Utilities																
74005	Electricity - Commo	3,673	145	1,697	2,982	6,093	4,120	4,143	4,228	4,137	4,490	4,405	3,667	43,779	44,000	221

Projected Monthly Statement of Revenue & Expenses
ACCI Anthem Community Council, Inc.
11/30/2023

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 Act	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)	5,754	20,000	284,362	300,000	15,638
Total Utilities		\$13,839	\$7,497	\$19,697	\$9,471	\$35,460	\$37,356	\$51,703	\$73,914	\$44,084	\$1,294	\$10,159	\$23,667	\$328,141	\$344,000	\$15,859
Administrative																
77015	Fees & Permits	0	48	75	0	20	0	50	0	0	0	0	83	276	1,000	724
77200	Management Fees	5,830	6,180	6,180	0	4,059	4,059	3,876	4,059	4,059	4,059	4,059	9,142	55,562	109,700	54,138
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	0	250	2,890	3,000	110
77760	Legal Fees	0	817	0	34	2,029	392	0	1,848	1,292	318	0	500	7,231	6,000	(1,231)
Total Administrative		\$5,830	\$7,325	\$6,255	\$2,674	\$6,108	\$4,451	\$3,926	\$6,122	\$5,351	\$4,377	\$4,059	\$9,975	\$66,454	\$119,700	\$53,246
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	1,176	2,188	15,123	26,250	11,127
78130	Ins - Fire, Casualty	135	135	135	135	135	135	135	135	135	135	135	144	1,628	1,732	104
78190	Ins - Directors & Of	95	95	95	95	95	95	95	95	95	95	95	175	1,219	2,100	881
78225	Ins - Umbrella	0	0	0	147	147	147	147	147	147	147	147	0	1,174	0	(1,174)
78240	Ins - Workmens Co	41	41	41	41	41	41	41	41	41	41	41	42	495	500	5
Total Taxes and Insurance		\$1,447	\$1,447	\$1,447	\$1,594	\$1,594	\$1,594	\$1,594	\$1,594	\$1,594	\$1,594	\$1,594	\$2,549	\$19,638	\$30,582	\$10,944
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	\$126,131	\$162,303	\$1,956,014	\$2,007,640	\$51,627
EXCESS OF REVENUE/EXPENSES		\$30,614	\$33,932	\$22,385	\$4,993	(\$32,078)	(\$35,075)	\$14,441	(\$124,098)	(\$9,409)	\$115,379	\$24,408	\$5,000	\$50,492	\$0	\$50,492

Beginning Balance - October 31,2023		\$301,016.91
Cash Receipts		
USBO		
Homeowner Payments	\$66,109.38	
USBO Total	\$66,109.38	
	Total Cash Receipts	\$66,109.38
Cash Disbursements		
USBO		
Expenditures	(\$82,869.09)	
USBO Total	(\$82,869.09)	
	Total Cash Disbursements	(\$82,869.09)
Misc Transactions		
USBO		
To record reserve transfer	(\$68,738.18)	
Transfer from Reserve to Operating	\$78,523.00	
December Reserve Transfer Funding	(\$68,738.18)	
USBO Total	(\$58,953.36)	
	Total Misc Transactions	(\$58,953.36)
Ending Balance - November 30,2023		\$225,303.84
10010 - 010 US Bank - Lockbox Checking x0542 - Operating Ending Balance - November 30,2023		\$225,303.84

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	\$ 225,303.84	

