

FINANCIAL PACKAGE



Anthem Country Club

February 2023

Anthem Country Club

Balance Sheet

Period 02/28/2023

	Operating	Reserve	Total
Assets			
Operating Account			
11000 Operating Checking (CIT Bank)	74,067.87		74,067.87
11001 Operating Checking ICS (CIT Bank)	450,985.97		450,985.97
11031 Operating MM (EBT)	53,718.38		53,718.38
Total Operating Account	578,772.22		578,772.22
Reserve Account			
11500 Reserve MM (CIT Bank)		56,862.28	56,862.28
11501 Reserve Funds Savings ICS (CIT Bank)		265,390.54	265,390.54
11530 Reserve MM (Edward Jones)		23.54	23.54
11550 Reserve Funds (Charles Schwab)		85,442.36	85,442.36
11551 Reserve Investments (Charles Schwab)		8,312,864.32	8,312,864.32
11552 Reserve Interest Receivable		59,186.73	59,186.73
Total Reserve Account		8,779,769.77	8,779,769.77
Accounts Receivable			
12001 A/R - Other	717.40		717.40
12002 A/R - Assessments	44,397.33		44,397.33
12003 A/R - Legal Enforcement	4,749.60		4,749.60
12004 A/R - Violations	60,002.52		60,002.52
12010 Less Reserve for Bad Debt	(60,013.17)		(60,013.17)
12025 A/R - Anthem Community Council	139,009.78		139,009.78
Total Accounts Receivable	188,863.46		188,863.46
Asset			
12501 Prepaid Insurance	4,454.35		4,454.35
12800 Capitalized Assets	469,860.89		469,860.89
12801 Accumulated Depreciation	(308,343.32)		(308,343.32)
14000 Inventory	14,585.30		14,585.30
Total Asset	180,557.22		180,557.22
Total Assets	948,192.90	8,779,769.77	9,727,962.67
Liabilities & Equity			
Liability			
20001 Accounts Payable	287.04		287.04
21000 Accrued Expenses	224,223.96		224,223.96
21027 Accrued Paid Time Off	12,127.38		12,127.38
22000 Prepaid Assessments	101,742.62		101,742.62
22500 Deferred Assessments	172,095.00		172,095.00

Anthem Country Club

Balance Sheet

Period 02/28/2023

Liabilities & Equity

Liability				
Total Liability		<u>510,476.00</u>		<u>510,476.00</u>
Equity				
35101	Members' Equity-Prior Years	568,399.55		568,399.55
35201	Reserve Members' Equity-Prior Years		8,349,466.80	8,349,466.80
	Current Year Surplus/(Deficit)	(130,682.65)	430,302.97	299,620.32
Total Equity		<u>437,716.90</u>	<u>8,779,769.77</u>	<u>9,217,486.67</u>
Total Liabilities & Equity		<u>948,192.90</u>	<u>8,779,769.77</u>	<u>9,727,962.67</u>

Anthem Country Club

Budget Comparison Statement

Posted 2/1/2023 To 2/28/2023 11:59:00 PM

	Current Month			Year to Date			Annual Budget
	Actual	Budget	Variance	Actual	Budget	Variance	
Income							
<u>Assessment Revenue</u>							
40005 Assessments	300,930.00	300,930.00	0.00	601,860.00	601,860.00	0.00	3,611,160.00
TOTAL Assessment Revenue	300,930.00	300,930.00	0.00	601,860.00	601,860.00	0.00	3,611,160.00
<u>Other Operating Income</u>							
41035 Enhancement Fees	18,073.73	25,000.00	(6,926.27)	31,169.92	44,000.00	(12,830.08)	250,000.00
41047 ACC Fee Sharing Revenue	525.00	1,100.00	(575.00)	1,650.00	2,200.00	(550.00)	13,200.00
42003 Legal Fee Reimbursement	291.35	200.00	91.35	291.35	400.00	(108.65)	2,400.00
42005 CC&R Violation	8,934.75	3,100.00	5,834.75	15,884.75	6,200.00	9,684.75	37,200.00
42045 FOB / Gate / Key Income	3,413.00	4,600.00	(1,187.00)	8,113.00	9,900.00	(1,787.00)	60,000.00
43001 Other Income	150.00	1,200.00	(1,050.00)	750.00	2,400.00	(1,650.00)	14,400.00
45001 Interest Income	198.41	200.00	(1.59)	451.86	400.00	51.86	2,400.00
49001 Transfers to Reserve Fund	(75,885.00)	(75,885.00)	0.00	(151,770.00)	(151,770.00)	0.00	(910,620.00)
49005 Transfer Enhancement Fees to Re	(18,073.73)	(25,000.00)	6,926.27	(31,169.92)	(44,000.00)	12,830.08	(250,000.00)
49007 Transfer to Reserve Fund - Additio	0.00	0.00	0.00	(200,000.00)	0.00	(200,000.00)	0.00
TOTAL Other Operating Income	(62,372.49)	(65,485.00)	3,112.51	(324,629.04)	(130,270.00)	(194,359.04)	(781,020.00)
TOTAL Income	238,557.51	235,445.00	3,112.51	277,230.96	471,590.00	(194,359.04)	2,830,140.00
Expense							
<u>Contracted Services</u>							
55004 Water Feature Contract	1,100.00	1,800.00	700.00	2,200.00	3,000.00	800.00	16,800.00
55006 Street Sweeping Contract	1,396.00	1,395.00	(1.00)	2,729.22	2,790.00	60.78	16,740.00
55011 Gate Guard Contract	67,760.63	72,350.00	4,589.37	137,823.41	144,700.00	6,876.59	868,200.00

Anthem Country Club

Budget Comparison Statement

Posted 2/1/2023 To 2/28/2023 11:59:00 PM

	Current Month			Year to Date			Annual Budget
	Actual	Budget	Variance	Actual	Budget	Variance	
55014 Gate Maintenance Contract	2,000.00	2,000.00	0.00	4,300.00	4,000.00	(300.00)	24,000.00
55022 Janitorial Contract	271.00	266.00	(5.00)	542.00	532.00	(10.00)	3,192.00
55025 Landscape Contract	42,258.00	42,258.00	0.00	77,419.65	84,516.00	7,096.35	507,096.00
55035 Management Contract	45,822.39	42,143.00	(3,679.39)	92,805.06	84,286.00	(8,519.06)	507,716.00
55115 Exterminating Contract	45.00	45.00	0.00	90.00	90.00	0.00	540.00
TOTAL Contracted Services	160,653.02	162,257.00	1,603.98	317,909.34	323,914.00	6,004.66	1,944,284.00
<u>General & Administrative</u>							
51028 Mileage Reimb	254.24	190.00	(64.24)	417.76	380.00	(37.76)	2,280.00
51035 Postage & Copies	470.93	700.00	229.07	1,084.32	1,500.00	415.68	10,892.00
51036 Printing & Forms	0.00	0.00	0.00	0.00	250.00	250.00	1,000.00
51045 Office Expenses	26.80	500.00	473.20	425.29	1,000.00	574.71	6,000.00
51046 Gate Access Devices	(8,302.70)	2,665.00	10,967.70	(6,071.75)	5,330.00	11,401.75	29,985.00
51053 Consulting Fees	0.00	300.00	300.00	1,200.00	300.00	(900.00)	1,200.00
51065 Insurance	1,654.65	1,420.00	(234.65)	3,309.31	2,840.00	(469.31)	18,300.00
51066 Insurance - D&O	427.75	450.00	22.25	855.50	900.00	44.50	5,750.00
51125 Meeting & Community	7,964.29	600.00	(7,364.29)	7,964.29	4,100.00	(3,864.29)	16,860.00
51126 Entertainment Costs	0.00	150.00	150.00	0.00	150.00	150.00	700.00
51147 Resident Communications Expens	2,102.07	2,200.00	97.93	5,542.07	4,400.00	(1,142.07)	27,200.00
51155 Legal Fees - General	2,644.00	2,100.00	(544.00)	4,087.00	4,200.00	113.00	25,200.00
51156 Legal Fees - Collections	328.50	200.00	(128.50)	328.50	400.00	71.50	2,400.00
51164 Licenses, Permits, & Certifications	1,095.00	1,095.00	0.00	2,190.00	2,190.00	0.00	13,140.00
51165 Taxes, Licenses & Fees	0.00	0.00	0.00	0.00	0.00	0.00	210.00
51166 Property Taxes	0.00	0.00	0.00	0.00	0.00	0.00	165.00

Anthem Country Club

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	Current Month			Year to Date			Annual Budget
	Actual	Budget	Variance	Actual	Budget	Variance	
51167 Income Taxes - State	0.00	0.00	0.00	0.00	2,800.00	2,800.00	11,200.00
51168 Income Taxes - Federal	0.00	0.00	0.00	0.00	11,840.00	11,840.00	47,360.00
51176 Payment Processing Fees	111.78	220.00	108.22	268.03	385.00	116.97	2,195.00
51195 CPA Services	0.00	0.00	0.00	5,875.00	5,375.00	(500.00)	12,250.00
51216 Bad Debt Expense - Assessments	(1,821.70)	0.00	1,821.70	(10,218.00)	0.00	10,218.00	10,000.00
51217 Bad Debt Expense - Legal & Collec	0.00	70.00	70.00	0.00	140.00	140.00	840.00
51218 Bad Debt Expense - Late Fees, Vi	234.75	500.00	265.25	1,789.00	1,000.00	(789.00)	6,000.00
51256 Educational Expense	0.00	45.00	45.00	0.00	90.00	90.00	1,055.00
51276 Equipment Purchase	1,419.84	0.00	(1,419.84)	1,419.84	3,611.00	2,191.16	6,611.00
51305 Signs	0.00	0.00	0.00	0.00	2,000.00	2,000.00	3,200.00
59005 Depreciation Expense	790.88	953.00	162.12	1,581.76	1,906.00	324.24	11,436.00
TOTAL General & Administrative	9,401.08	14,358.00	4,956.92	22,047.92	57,087.00	35,039.08	273,429.00
<u>Repairs & Maintenance</u>							
53005 Common Area Maintenance	0.00	1,300.00	1,300.00	5,386.70	2,600.00	(2,786.70)	15,600.00
53017 Drainage System Maintenance	0.00	0.00	0.00	0.00	0.00	0.00	5,335.00
53027 Janitorial Supplies	0.00	110.00	110.00	113.84	110.00	(3.84)	440.00
53035 Lighting/Bulbs	0.00	300.00	300.00	0.00	600.00	600.00	3,600.00
53105 Building Maintenance & Repair	0.00	0.00	0.00	0.00	500.00	500.00	3,000.00
53315 Sprinkler Repairs	0.00	500.00	500.00	28.42	1,160.00	1,131.58	13,160.00
53325 Plant & Tree Replacement	0.00	1,000.00	1,000.00	8,340.00	2,000.00	(6,340.00)	12,000.00
53345 Tree Pruning	0.00	0.00	0.00	0.00	0.00	0.00	30,000.00
53375 Water Feature Maint	0.00	0.00	0.00	0.00	0.00	0.00	4,300.00
53405 Gate Maintenance & Repairs	1,157.26	1,800.00	642.74	2,464.52	3,600.00	1,135.48	21,600.00

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	Current Month			Year to Date			Annual Budget
	Actual	Budget	Variance	Actual	Budget	Variance	
53414 Self Help Expenses	0.00	0.00	0.00	0.00	0.00	0.00	500.00
53525 Vehicle Expenses	1,024.06	500.00	(524.06)	1,648.12	1,000.00	(648.12)	6,000.00
53526 Vehicle Payments	1,352.58	1,353.00	0.42	2,704.74	2,706.00	1.26	16,236.00
TOTAL Repairs & Maintenance	3,533.90	6,863.00	3,329.10	20,686.34	14,276.00	(6,410.34)	131,771.00
Utilities							
52005 Electricity	10,492.08	23,450.00	12,957.92	33,785.62	46,900.00	13,114.38	281,400.00
52025 Water & Sewer	5,507.44	5,338.00	(169.44)	10,623.04	10,276.00	(347.04)	180,656.00
52061 Telephone	1,287.28	1,550.00	262.72	2,861.35	3,100.00	238.65	18,600.00
TOTAL Utilities	17,286.80	30,338.00	13,051.20	47,270.01	60,276.00	13,005.99	480,656.00
TOTAL Expense	190,874.80	213,816.00	22,941.20	407,913.61	455,553.00	47,639.39	2,830,140.00
Current Year Surplus / (Deficit)	47,682.71	21,629.00	26,053.71	(130,682.65)	16,037.00	(146,719.65)	0.00

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Budget Comparison Statement

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	Current Month			Year to Date			Annual Budget
	Actual	Budget	Variance	Actual	Budget	Variance	
Income							
<u>Reserve Income</u>							
85001 Reserve Interest	23,213.79	21,229.27	1,984.52	47,363.05	42,168.98	5,194.07	265,545.01
89001 Transfers from Operating Fund	75,885.00	75,885.00	0.00	151,770.00	151,770.00	0.00	910,620.00
89005 Transfer of Enhancement Fees	18,073.73	25,000.00	(6,926.27)	31,169.92	44,000.00	(12,830.08)	250,000.00
89007 Transfer to Reserve Fund - Additio	0.00	0.00	0.00	200,000.00	0.00	200,000.00	0.00
TOTAL Reserve Income	117,172.52	122,114.27	(4,941.75)	430,302.97	237,938.98	192,363.99	1,426,165.01
TOTAL Income	117,172.52	122,114.27	(4,941.75)	430,302.97	237,938.98	192,363.99	1,426,165.01
Expense							
<u>Reserve Expense</u>							
91008 Granite Replenishment	0.00	0.00	0.00	0.00	0.00	0.00	50,000.00
91011 Painting - Guardhouse	0.00	0.00	0.00	0.00	0.00	0.00	5,660.00
91012 Painting - Street Signage	0.00	0.00	0.00	0.00	0.00	0.00	16,000.00
91028 Paint - Wrought Iron	0.00	0.00	0.00	0.00	0.00	0.00	18,500.00
91031 Street Repair	0.00	0.00	0.00	0.00	0.00	0.00	251,000.00
91049 Pavement Consulting	0.00	0.00	0.00	0.00	0.00	0.00	17,578.00
91064 Pumps/Pump Station	0.00	0.00	0.00	0.00	0.00	0.00	11,000.00
91073 Water Fountain	0.00	0.00	0.00	0.00	0.00	0.00	68,000.00
92005 Monument Repairs	0.00	0.00	0.00	0.00	0.00	0.00	38,000.00
92010 Lighting	0.00	0.00	0.00	0.00	0.00	0.00	7,500.00
92015 Fountain Repairs	0.00	0.00	0.00	0.00	0.00	0.00	25,000.00
TOTAL Reserve Expense	0.00	0.00	0.00	0.00	0.00	0.00	508,238.00



Anthem Country Club

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	Current Month			Year to Date			Annual Budget
	Actual	Budget	Variance	Actual	Budget	Variance	
TOTAL Expense	0.00	0.00	0.00	0.00	0.00	0.00	508,238.00
Current Year Surplus / (Deficit)	<u>117,172.52</u>	<u>122,114.27</u>	<u>(4,941.75)</u>	<u>430,302.97</u>	<u>237,938.98</u>	<u>192,363.99</u>	<u>917,927.01</u>





Budget Comparison Variance Report

Property: Anthem Country Club (10824)

Version: Standard

Report As Of: 2/28/2023

Account	Description	MTD Actual	MTD Budget	Variance \$	Var %	YTD Actual	YTD Budget	Variance \$	Var%	Reason for Variance
Income										
Assessment Revenue										
40005	Assessments	300,930	300,930	-	-	601,860	601,860	-	-	
	Total Assessment Revenue:	<u>300,930</u>	<u>300,930</u>	<u>-</u>		<u>601,860</u>	<u>601,860</u>	<u>-</u>		
Other Operating Income										
41035	Enhancement Fees	18,074	25,000	(6,926)	(28)	31,170	44,000	(12,830)	(29)	LEF 0.25% collected from COE beginning 10/1/18 transfers to Reserve
41047	ACC Fee Sharing Revenue	525	1,100	(575)	(52)	1,650	2,200	(550)	(25)	22 closings YTD
42003	Legal Fee Reimbursement	291	200	91	46	291	400	(109)	(27)	Offset by 51156
42005	CC&R Violation	8,935	3,100	5,835	188	15,885	6,200	9,685	156	Short term rental, gate damage, lot & speeding vios. Partially offset by 53405
42045	FOB / Gate / Key Income	3,413	4,600	(1,187)	(26)	8,113	9,900	(1,787)	(18)	Offset by 51046
43001	Other Income	150	1,200	(1,050)	(88)	750	2,400	(1,650)	(69)	Common area damage reimbursement - offset by 53405 & 53005
45001	Interest Income	198	200	(2)	(1)	452	400	52	13	
49001	Transfers to Reserve Fund	(75,885)	(75,885)	-	-	(151,770)	(151,770)	-	-	
49005	Transfer Enhancement Fees to Res	(18,074)	(25,000)	6,926	(28)	(31,170)	(44,000)	12,830	(29)	LEF 0.25% collected from COE beginning 10/1/18 transfers to Reserve
49007	Transfer to Reserve Fund - Additional	-	-	-	-	(200,000)	-	(200,000)	100	Jan - Board Approved 12.01.2022 excess operating trasferred to Reserves
	Total Other Operating Income:	<u>(62,372)</u>	<u>(65,485)</u>	<u>3,113</u>		<u>(324,629)</u>	<u>(130,270)</u>	<u>(194,359)</u>		
	Total Income:	<u>238,558</u>	<u>235,445</u>	<u>3,113</u>		<u>277,231</u>	<u>471,590</u>	<u>(194,359)</u>		



Budget Comparison Variance Report

Property: Anthem Country Club (10824)

Version: Standard

Report As Of: 2/28/2023

Account	Description	MTD Actual	MTD Budget	Variance \$	Var %	YTD Actual	YTD Budget	Variance \$	Var%	Reason for Variance
Expenses										
Contracted Services										
55004	Water Feature Contract	1,100	1,800	700	39	2,200	3,000	800	27	Feb - Foster Electric quarterly pmt will post in March
55006	Street Sweeping Contract	1,396	1,395	(1)	(0)	2,729	2,790	61	2	
55011	Gate Guard Contract	67,761	72,350	4,589	6	137,823	144,700	6,877	5	
55014	Gate Maintenance Contract	2,000	2,000	-	-	4,300	4,000	(300)	(8)	
55022	Janitorial Contract	271	266	(5)	(2)	542	532	(10)	(2)	
55025	Landscape Contract	42,258	42,258	-	-	77,420	84,516	7,096	8	
55035	Management Contract	45,822	42,143	(3,679)	(9)	92,805	84,286	(8,519)	(10)	
55115	Exterminating Contract	45	45	-	-	90	90	-	-	
	Total Contracted Services:	160,653	162,257	1,604		317,909	323,914	6,005		
General & Administrative										
51028	Mileage Reimb	254	190	(64)	(34)	418	380	(38)	(10)	
51035	Postage & Copies	471	700	229	33	1,084	1,500	416	28	
51036	Printing & Forms	-	-	-	-	-	250	250	100	
51045	Office Expenses	27	500	473	95	425	1,000	575	57	
51046	Gate Access Devices	(8,303)	2,665	10,968	412	(6,072)	5,330	11,402	214	
51053	Consulting Fees	-	300	300	100	1,200	300	(900)	(300)	Jan - Byrl Swanson, Architect for custom lot
51065	Insurance	1,655	1,420	(235)	(17)	3,309	2,840	(469)	(17)	
51066	Insurance - D&O	428	450	22	5	856	900	45	5	
51125	Meeting & Community	7,964	600	(7,364)	(1,227)	7,964	4,100	(3,864)	(94)	Feb - Election expense, annual meeting expense
51126	Entertainment Costs	-	150	150	100	-	150	150	100	
51147	Resident Communications Expense	2,102	2,200	98	4	5,542	4,400	(1,142)	(26)	Jan - Additional is Dec expense
51155	Legal Fees - General	2,644	2,100	(544)	(26)	4,087	4,200	113	3	
51156	Legal Fees - Collections	329	200	(129)	(64)	329	400	72	18	
51164	Licenses, Permits, & Certifications	1,095	1,095	-	-	2,190	2,190	-	-	



Budget Comparison Variance Report

Property: Anthem Country Club (10824)

Version: Standard

Report As Of: 2/28/2023

Account	Description	MTD Actual	MTD Budget	Variance \$	Var %	YTD Actual	YTD Budget	Variance \$	Var%	Reason for Variance
51167	Income Taxes - State	-	-	-	-	-	2,800	2,800	100	
51168	Income Taxes - Federal	-	-	-	-	-	11,840	11,840	100	
51176	Payment Processing Fees	112	220	108	49	268	385	117	30	
51195	CPA Services	-	-	-	-	5,875	5,375	(500)	(9)	
51216	Bad Debt Expense - Assessments	(1,822)	-	1,822	(100)	(10,218)	-	10,218	(100)	
51217	Bad Debt Expense - Legal & Collections	-	70	70	100	-	140	140	100	
51218	Bad Debt Expense - Late Fees, Vios	235	500	265	53	1,789	1,000	(789)	(79)	
51256	Educational Expense	-	45	45	100	-	90	90	100	
51276	Equipment Purchase	1,420	-	(1,420)	(100)	1,420	3,611	2,191	61	Feb - ABDI - Electronic FastAccess set-up fee
51305	Signs	-	-	-	-	-	2,000	2,000	100	
59005	Depreciation Expense	791	953	162	17	1,582	1,906	324	17	
	Total General & Administrative:	9,401	14,358	4,957		22,048	57,087	35,039		

Repairs & Maintenance

53005	Common Area Maintenance	-	1,300	1,300	100	5,387	2,600	(2,787)	(107)	Jan - \$4975 is Dec expense
53027	Janitorial Supplies	-	110	110	100	114	110	(4)	(3)	
53035	Lighting/Bulbs	-	300	300	100	-	600	600	100	
53105	Building Maintenance & Repair	-	-	-	-	-	500	500	100	
53315	Sprinkler Repairs	-	500	500	100	28	1,160	1,132	98	
53325	Plant & Tree Replacement	-	1,000	1,000	100	8,340	2,000	(6,340)	(317)	Jan - \$8340 is 2022 Saguaro replacement, Dec expense
53405	Gate Maintenance & Repairs	1,157	1,800	643	36	2,465	3,600	1,135	32	
53525	Vehicle Expenses	1,024	500	(524)	(105)	1,648	1,000	(648)	(65)	
53526	Vehicle Payments	1,353	1,353	0	0	2,705	2,706	1	0	Patrol Truck Lease
	Total Repairs & Maintenance:	3,534	6,863	3,329		20,686	14,276	(6,410)		



Budget Comparison Variance Report

Property: Anthem Country Club (10824)

Version: Standard

Report As Of: 2/28/2023

Account	Description	MTD Actual	MTD Budget	Variance \$	Var %	YTD Actual	YTD Budget	Variance \$	Var%	Reason for Variance
Utilities										
52005	Electricity	10,492	23,450	12,958	55	33,786	46,900	13,114	28	
52025	Water & Sewer	5,507	5,338	(169)	(3)	10,623	10,276	(347)	(3)	
52061	Telephone	1,287	1,550	263	17	2,861	3,100	239	8	
	Total Utilities:	<u>17,287</u>	<u>30,338</u>	<u>13,051</u>		<u>47,270</u>	<u>60,276</u>	<u>13,006</u>		
	Total Expenses:	<u>190,875</u>	<u>213,816</u>	<u>22,941</u>		<u>407,914</u>	<u>455,553</u>	<u>47,639</u>		
	Net Surplus/Deficit:	<u>47,683</u>	<u>21,629</u>	<u>26,054</u>		<u>(130,683)</u>	<u>16,037</u>	<u>(146,720)</u>		

Reserves

Reserve Income

85001	Reserve Interest	23,214	21,229	1,985	9	47,363	42,169	5,194	12	
89001	Transfers from Operating Fund	75,885	75,885	-	-	151,770	151,770	-	-	
89005	Transfer of Enhancement Fees	18,074	25,000	(6,926)	(28)	31,170	44,000	(12,830)	(29)	
89007	Transfer to Reserve Fund - Additional	-	-	-	-	200,000	-	200,000	100	Jan - Board Approved 12.01.2022 excess operating trasferred to Reserves
	Total Reserve Income:	<u>117,173</u>	<u>122,114</u>	<u>(4,942)</u>		<u>430,303</u>	<u>237,939</u>	<u>192,364</u>		
	Net Reserves Surplus/Deficit:	<u>117,173</u>	<u>122,114</u>	<u>(4,942)</u>		<u>430,303</u>	<u>237,939</u>	<u>192,364</u>		