

Windsor Highlands Metro District No. 8		FINAL BUDGET					1/25/2021
Statement of Revenues & Expenditures with Budget							
December 31, 2019 Actual, 2020 Actuals through December 31, 2020							
2021 Budget							
District No. 8							
GENERAL FUND	Modified Accrual Budgetary Basis			Variance	YTD Actual	2021	Formulas &
	2019	2020	Actual	12/31/2020	as % of	Budget	Comments
	Budget	Budget	12/31/2020	12/31/2020	Budget		
Revenues							
Property taxes Debit	\$51.00	\$56.00	\$0.00	-\$56.00		\$7,649.00	43.418mills*202078
Property taxes General	\$0.00	\$0.00	\$0.00	\$0.00		\$1,125.00	
Specific Ownership taxes	\$2.00	\$3.00	\$2.00	-\$1.00		\$526.00	6% of Property taxes
Interest & Other	\$48,512.00	\$0.00	\$800.00	\$800.00		\$0.00	
Service Fees from # 6 Debit	\$91,802.00	\$161,618.00	\$126,020.00	-\$35,598.00		\$152,558.00	
Service Fees from #6 General						\$21,479.00	
Service Fees from # 7 Debit	\$3,907.00	\$7,834.00	\$745.00	-\$7,089.00		\$56,795.00	
Service Fees from #7 General						\$7,996.00	
Service Fees from # 9 Debit	\$47.00	\$55.00	\$2.00	-\$53.00		\$50.00	
Service Fees from # 9 General						\$8.00	
Service Fees from # 10 Debit	\$24.00	\$2,241.00	\$86.00	-\$2,155.00		\$1,964.00	\$213,018.00
Service Fees from # 10 General						\$277.00	\$29,760.00
Operation & Maintenance Fees Dist #7						\$8,400.00	24*\$300 = 2*\$600=8400
Transfer From WHMD #9	\$2,081,191.00	\$0.00	\$0.00	\$0.00		\$0.00	
Accrued Interest Payable	\$485,377.00	\$0.00	\$0.00	\$0.00		\$0.00	
Transfer from Reserves						\$142,000.00	
Bond Proceeds from Draws (Capital)	\$3,665,853.00	\$4,000,000.00	\$3,822,899.00	-\$177,101.00		\$2,540,000.00	
Total Revenues	\$6,376,715.00	\$4,171,751.00	\$3,950,554.00	-\$221,197.00		\$2,940,827.00	
Expenditures							
							* 5 mills gal = roughly \$21,987
Accounting	\$3,198.00	\$9,600.00	\$6,440.00	-\$3,160.00		\$16,800.00	
Audit	\$2,000.00	\$8,000.00	\$8,500.00			\$11,500.00	
Contingency	\$0.00	\$125,102.00	\$0.00	\$0.00		\$88,225.00	
District Management	\$14,205.00	\$16,800.00	\$15,600.00	-\$1,200.00		\$22,800.00	
Elections	\$0.00	\$0.00	\$425.00	\$425.00		\$3,000.00	
Engineering	\$6,118.00	\$5,000.00	\$0.00			\$0.00	
Insurance	\$0.00	\$11,000.00	\$400.00			\$7,381.00	
Landscape Maintenance/Improv	\$987.00	\$36,534.00	\$14,076.00			\$28,614.00	
Legal	\$8,134.00	\$8,000.00	\$12,587.00			\$10,000.00	
Office Due & Other	\$593.00		\$4,284.00			\$3,100.00	
Pool Operations	\$0.00	\$0.00	\$0.00	\$0.00		\$0.00	
Irrigation Repairs/Pond Maint	\$0.00		\$6,030.00			\$10,683.00	
Construction Cost from Bond Proceeds	\$0.00	\$0.00	\$0.00			\$0.00	
Treasurer's fees	\$1.00	\$0.00	\$0.00	\$0.00		\$185.00	
Interest Expense	\$0.00	\$0.00	\$0.00	\$0.00		\$0.00	
Developer Project Fund (Capital)	\$2,436,012.00	\$3,900,000.00	\$5,821,631.00	\$1,921,631.00		\$2,540,000.00	
Reserves		\$51,771.00	\$0.00			\$0.00	
Debt Service Payment	\$3,039,870.00	\$0.00	\$38,171.00			\$198,539.00	
Total Operating Expenditures	\$5,511,118.00	\$4,171,807.00	\$5,928,144.00	\$1,756,337.00		\$2,940,827.00	
Revenues over/(under) Expenditures	\$865,597.00	-\$56.00	-\$1,977,590.00			\$0.00	
Beginning Fund Balance	\$865,597.00		\$0.00				
Ending Fund Balance	\$0.00						

Windsor Highlands Metro District No. 6		FINAL BUDGET				1/24/2021	
Statement of Revenues & Expenditures with Budget							
December 31, 2019 Actual, 20120 Adopted Budget							
Year-to-date Actual Budget and Variance through December 31, 2020							
2021 FINAL Budget							
District No. 6		Modified Accrual Budgetary Basis					
GENERAL FUND	2019	2020	Actual	Variance	YTD Actual	2021	Formulas &
	Audited	Unaudited	Through	Through	as % of	Budget	Comments
	Actual 12/31/2019	Budget	12/31/2020	12/31/2020	Budget		
Revenues							
Property taxes	\$ 84,810.00	\$ 161,618.00	\$ 161,619.00	\$ 1.00	100%	\$ 167,537.00	39.0mill of \$4,295810
Specific Ownership taxes	\$ 7,337.00	\$ 9,697.00	\$ 10,643.00	\$ 946.00	110%	\$ 10,052.00	6% of Property taxes
Interest & Other	\$ 1,378.00	\$ -	\$ 270.00	\$ 270.00		\$ -	
Total Revenues	\$ 93,525.00	\$ 171,315.00	\$ 172,532.00	\$ 1,217.00	101%	\$177,589.00	
Expenditures							
Payment for Services to No 5	\$ 1,307.00	\$ -	\$ -	\$ -		\$0.00	
Payment for Services to No 8 Debit	\$ 90,495.00	\$ 168,105.00	\$ 166,996.00	\$ (1,109.00)	99%	\$152,558.00	146058+10052-3552
Payment for Services to No 8 Gen	\$ -	\$ -	\$ -	\$ -		\$21,479.00	
Treasurer's fees	\$ 1,723.00	\$ 3,210.00	\$ 5,536.00	\$ 2,326.00	172%	\$ 3,552.00	\$ 3,551.78
Contingency	\$ -	\$ -	\$ -	\$ -		\$ -	
Total Operating Expenditures	\$ 93,525.00	\$ 3,210.00	\$ 172,532.00	\$ 169,322.00	5375%	\$177,589.00	
Revenues over/(under) Expenditures	\$ -	\$ -	\$ -	\$ (168,105.00)		\$ -	
Beginning Fund Balance	\$ -	\$ -	\$ -	\$ -			
Ending Fund Balance	\$ -	\$ -	\$ -	\$ -			

Windsor Highlands Metro District No. 7			FINAL BUDGET			1/24/2021	
Statement of Revenues & Expenditures with Budget							
December 31, 2019 Actual, 2020 Actuals through December 31, 2020							
2021 Budget							
District No. 7							
Modified Accrual Budgetary Basis							
GENERAL FUND	2019 Budget	2020 Budget	Actual as of 12/31/2020	Variance 12/31/2020	YTD Actual as % of Budget	2021 Budget	Formulas & Comments
Revenues							
Property taxes	\$3,630.00	\$7,542.00	\$7,657.00	\$115.00		\$62,371.00	43.41818mills*1,436,530
Specific Ownership taes	\$313.00	\$452.00	\$497.00	\$45.00		\$3,742.00	6% of Property taxes
Interest & Other	\$36.00	\$0.00	\$0.00	\$0.00		\$0.00	
Total Revenues	\$3,979.00	\$7,994.00	\$8,154.00	\$160.00		\$66,113.00	
Expenditures							
Payment for Services to No 8 Debit	\$3,883.00	\$7,834.00	\$8,001.00	\$167.00		\$56,795.00	54375+3742-1247
Payment for Services to No 8 Gen	\$0.00	\$0.00	\$0.00	\$0.00		\$7,996.00	
Treasurer's fees	\$73.00	\$160.00	\$153.00	-\$7.00		\$1,322.00	\$ 1,247.42
Contingency/Payment to Colo Trust	\$23.00	\$0.00	\$0.00	\$0.00		\$0.00	
Total Operating Expenditures	\$96.00	\$160.00	\$8,154.00	\$7,994.00		\$66,113.00	
Revenues over/(under)A Expenditure	\$3,883.00		\$0.00	-\$7,834.00		\$0.00	
Beginning Fund Balance	\$0.00		\$0.00	\$0.00			
Ending Fund Balance	\$0.00		\$0.00	\$0.00			

Windsor Highlands Metro District No. 9		FINAL BUDGET				1/24/2021	
Statement of Revenues & Expenditures with Budget							
December 31, 2019 Actual, 2020 Actuals through Decmeber 31, 2020							
2021 FINAL Budget							
District No. 9		Modified Accrual Budgetary Basis					
GENERAL FUND	2019 Budget	2020 Budget	Actual as of 12/31/2020	Variance as of 12/31/2020	YTD Actual as % of Budget	2021 Budget	Formulas & Comments
Revenues							
Property taxes	\$45.00	\$53.00	\$47.00	-\$6.00		\$56.00	39.000mills*1279
Specific Ownership taes	\$1.00	\$3.00	\$3.00	\$0.00		\$3.00	6% of Property taxes
Interest & Other	\$62,382.00	\$0.00	\$87,462.00	\$87,462.00		\$0.00	
Proceeds from Issuance of Debt	\$15,668,963.00		\$0.00				
Bond Premium			\$0.00				
Total Revenues	\$15,731,391.00	\$56.00	\$87,512.00			\$59.00	
Expenditures							
Payment for Services to No 8 Debit	\$47.00	\$55.00	\$50.00	-\$5.00		\$50.00	48+3-1
Payment for Services to No 8 Gen	\$0.00	\$0.00	\$0.00	\$0.00		\$8.00	
Treasurer's fees	\$3,405.00	\$1.00	\$0.00	-\$1.00		\$1.00	1.12
Interest Expense, Debt Serv	\$142,654.00	\$0.00	\$6,447.00	\$6,447.00		\$0.00	
Cost of Issuance	\$610,325.00	\$0.00	\$0.00			\$0.00	
Transfer to WHMD #8	\$2,081,191.00	\$0.00	\$0.00			\$0.00	
To Record Bnd Draws	\$0.00	\$0.00	\$2,040,172.00			\$0.00	
Total Operating Expenditures	\$2,837,575.00	\$1.00	\$2,046,619.00			\$59.00	
Revenues over/(under) Expenditures	\$12,893,816.00		-\$1,959,107.00	\$0.00		\$0.00	
Beginning Fund Balance	\$0.00		\$0.00	\$0.00			
Ending Fund Balance	\$0.00		\$0.00	\$0.00			

Windsor Highlands Metro District No. 10		FINAL BUDGET				1/24/2021	
Statement of Revenues & Expenditures with Budget							
December 31, 2019 Actual, 2020 Actuals through December 31, 2020							
2021 FINAL Budget							
District No. 10	Modified Accrual Budgetary Basis						
GENERAL FUND	2019	2020	Actual	Variance	YTD Actual	2021	Formulas &
	Budget	Budget	as of	as of	as % of	Budget	Comments
			12/31/2020	12/31/2020			
Revenues							
Property taxes	\$22.00	\$2,157.00	\$2,157.00	\$0.00		\$2,157.00	39.000mills*49,686
Specific Ownership taes	\$2.00	\$129.00	\$142.00	\$13.00		\$129.00	6% of Property taxes
Interest & Other	\$1.00	\$0.00	\$43.00	\$43.00		\$0.00	
Total Revenues	\$25.00	\$2,286.00	\$2,342.00	\$56.00		\$2,286.00	
Expenditures							
Payment for Services to No 8 Deb	\$24.00	\$2,241.00	\$2,298.00	\$57.00		\$1,964.00	1881+129-46
Payment for Services to No 8 Gen	\$0.00	\$0.00	\$0.00	\$0.00		\$277.00	
Treasurer's fees	\$1.00	\$45.00	\$44.00	-\$1.00		\$45.00	
Contingency	\$0.00	\$0.00	\$0.00	\$0.00		\$0.00	
Total Operating Expenditures	\$1.00	\$45.00	\$2,342.00	\$2,297.00		\$2,286.00	
Revenues over/(under) Expenditure	\$24.00		\$0.00	-\$2,241.00		\$0.00	
Beginning Fund Balance	\$0.00		\$0.00	\$0.00			
Ending Fund Balance	\$0.00		\$0.00	\$0.00			