

WINDSOR HIGHLANDS METRO DISTRICT NO. 5		FINAL Budget			12/31/2022	
Statement of Revenues & Expenditures with Budget						
December 31, 2021 Actual, 2022 Amended Budget						
Year-to-date Actual Budget and Variance through December 31, 2022						
2023 Budget						
District #5		Modified Accrual Budgetary Basis				
GENERAL FUND	2021	2022	Actual	Variance	YTD Act	2023
	Audited	Unaudited	Amended	Through	as % of	Budget
Revenues	Actual 12/31/2020	Budget	12/31/2022	12/31/2022	Budget	
Property Taxes/Spec Owner Gen	\$ 22.00	\$ 3.00	\$ -	\$ (3.00)	0%	\$ 2.00
Property Taxes/Spec Owner Debit	\$ -	\$ 19.00	\$ -	\$ (19.00)		\$ 12.00
Interest Income/Admin Closing Fees	\$ 8,528.00	\$ 3,000.00	\$ 18,317.00	\$ 15,317.00	611%	\$ 5,000.00
Service Fees from #1 General	\$ 27,078.00	\$ 40,077.00	\$ 38,205.00	\$ (1,872.00)	95%	\$ 37,596.00
Service Fees from #1 Debit	\$ 217,333.00	\$ 200,385.00	\$ 199,758.00	\$ (627.00)		\$ 196,743.00
Service Fees from #2 General	\$ 33,371.00	\$ 46,399.00	\$ 45,600.00	\$ (799.00)	98%	\$ 42,661.00
Service Fees from #2 Debit	\$ 284,539.00	\$ 273,525.00	\$ 271,292.00	\$ (2,233.00)		\$ 267,578.00
Service Fees from #3 General	\$ 33,267.00	\$ 46,723.00	\$ 46,139.00	\$ (584.00)	99%	\$ 43,241.00
Service Fees from #3 Debit	\$ 280,291.00	\$ 275,434.00	\$ 273,314.00	\$ (2,120.00)		\$ 271,161.00
Service Fees from #4 General	\$ 39,647.00	\$ 71,714.00	\$ 69,472.00	\$ (2,242.00)	97%	\$ 65,197.00
Service Fees from #4 Debit	\$ 430,329.00	\$ 420,242.00	\$ 411,748.00	\$ (8,494.00)		\$ 408,903.00
O & M Fees	\$ 39,697.00	\$ 39,500.00	\$ 40,000.00	\$ 500.00	101%	\$ 39,500.00
Pool Revenue	\$ 30,940.00	\$ 30,000.00	\$ 29,960.00	\$ (40.00)		\$ 35,000.00
Pool Facility Rentals/Other Income	\$ 180.00	\$ 500.00	\$ 540.00	\$ 40.00		\$ 300.00
Irrigation Water Revenues	\$ -	\$ -	\$ -	\$ -		\$ -
Contribution from #4	\$ -	\$ -	\$ -	\$ -		\$ -
Developer Advance 6-10	\$ -	\$ -	\$ -	\$ -		\$ -
Transfer from Reserves for Improve	\$ -	\$ -	\$ -	\$ -		\$ -
Loan Proceeds/Debit Service	\$ -	\$ -	\$ -	\$ -		\$ -
Total Revenues	\$ 1,425,222.00	\$ 1,447,521.00	\$ 1,444,345.00	\$ (3,176.00)	100%	\$ 1,412,894.00
Expenditures						
Accounting and Finance	\$ 19,200.00	\$ 19,200.00	\$ 19,200.00	\$ -	100%	\$ 20,400.00
Audit	\$ 13,250.00	\$ 13,250.00	\$ 13,250.00	\$ -	100%	\$ 14,250.00
Treasurer Fees	\$ -	\$ -	\$ -	\$ -		\$ -
Community Activies	\$ 441.00	\$ 500.00	\$ 670.00	\$ 170.00		\$ 500.00
3% Tabor	\$ -	\$ 43,426.00	\$ -	\$ (43,426.00)	0%	\$ 42,387.00
District Management and Admin	\$ 46,900.00	\$ 46,800.00	\$ 46,800.00	\$ -	100%	\$ 46,800.00
Distirct Engineer	\$ -	\$ 1,000.00	\$ 316.00	\$ (684.00)	32%	\$ 1,000.00
Elections	\$ -	\$ 10,000.00	\$ 7,493.00	\$ (2,507.00)		\$ -
Fence Staining & Repair	\$ 11,355.00	\$ 36,000.00	\$ 33,025.00	\$ (2,975.00)	92%	\$ 38,000.00
Insurance	\$ 25,413.00	\$ 27,590.00	\$ 28,060.00	\$ 470.00	102%	\$ 30,964.00
Landscape Maint, Rep & Snow removal	\$ 197,874.00	\$ 190,077.00	\$ 207,005.00	\$ 16,928.00	109%	\$ 245,261.00
Legal	\$ 10,171.00	\$ 10,000.00	\$ 27,893.00	\$ 17,893.00	279%	\$ 15,000.00
Office, Dues and other	\$ 10,075.00	\$ 10,550.00	\$ 8,598.00	\$ (1,952.00)	81%	\$ 4,500.00
Pool Operations	\$ 137,753.00	\$ 146,282.00	\$ 183,959.00	\$ 37,677.00	126%	\$ 136,100.00
Utilities/Repairs Irrigation	\$ 82,934.00	\$ 120,846.00	\$ 87,673.00	\$ (33,173.00)	73%	\$ 117,268.00
Paying Agent Fees	\$ 5,000.00	\$ 2,000.00	\$ 2,000.00	\$ -		\$ 5,000.00
Debt Service Princ Loan Payment	\$ 643,575.00	\$ 770,000.00	\$ 679,859.00	\$ (90,141.00)	0%	\$ 695,464.00
Total Operating Expenditures	\$ 1,203,941.00	\$ 1,447,521.00	\$ 1,345,801.00	\$ (101,720.00)	93%	\$ 1,412,894.00
Revenues over/(under) Expenditures	\$ 221,281.00	\$ -	\$ 98,544.00			\$ -