WINDSOR HIGHLANDS METRO DISTRICT NO. 5					EIN	IAL Budget					12/31/2023
Statement of Revenues & Expenditures with Bu	daot				FIIN	IAL Buuget					12/31/2023
December 31, 2022 Actual, 2023 Amended Bu											
Year-to-date Actual Budget and Variance throug	gn Dec	cember 31, 20.	23								
2024 Budget			N 4 -	-d:£:d A	ا .						
District #5			IVIC	dified Accrual E	suag			., .	\(TD_4 \)		2024
GENERAL FUND		2022		2023		2023		Variance	YTD Act		2024
		Audited		Unaudited		Actual		Through	as % of		Budget
Revenues	_	Budget	_	Budget	_	12/31/2023	_	12/31/2023	Budget	_	
Interest Income/Admin Closing Fees	\$	24,204.00	\$	5,000.00		65,108.00	\$	60,108.00	1302%		10,000.00
O & M Fees	\$	40,000.00	\$	39,500.00	\$	40,000.00	\$	500.00	101%	\$	53,720.00
Pool Revenue from #7 & #8	\$	-	\$	<u> </u>	\$	<u> </u>	\$			\$	38,556.00
Pool Revenue	\$	29,960.00	\$	35,000.00	\$	34,750.00	\$	(250.00)		\$	30,000.00
Pool Facility Rentals/Other Income	\$	540.00	\$	300.00	\$	2,400.00	\$	2,100.00		\$	1,600.00
Transferred from Debt Serv Fund	\$	700,203.00	\$	632,616.00	\$	648,003.00	\$	15,387.00		\$	820,270.00
Total Revenues	\$	794,907.00	\$	712,416.00	\$	790,261.00	\$	77,845.00	111%	\$	954,146.00
 Expenditures											
Accounting and Finance	\$	19,200.00	\$	20,400.00	\$	20,400.00	\$	_	100%	\$	24,000.00
Audit	\$	13,250.00	\$	14,250.00	\$	13,250.00	\$	(1,000.00)	93%		13,500.00
Community Activies	\$	670.00	\$	500.00	\$	1,210.00	\$	710.00	3370	\$	1,000.00
Contingency 3% Tabor	\$	-	\$	42,387.00	\$	-	\$	(42,387.00)	0%	\$	56,294.00
District Management and Admin	\$	46,800.00	\$	46,800.00	\$	46,800.00	\$	(42,567.00)	100%	-	43,200.00
Distirct Management and Admini	\$	316.00	۲ (1,000.00	\$	625.00	\$	(375.00)	63%		1,000.00
Elections	\$	7,493.00	٧	1,000.00	\$	3,101.00	\$	3,101.00	0370	٧	5,000.00
Fence Staining & Repair	\$	33,025.00	\$	38,000.00	\$	57,579.00	\$	19,579.00	152%	\$	40,500.00
Insurance	\$	28,060.00	\$	30,964.00	\$	30,964.00	\$	19,579.00	100%		31,964.00
Landscape Maint, Rep & Snow removal	\$	207,465.00	\$	219,261.00	\$	261,274.00	\$	42,013.00	119%		273,832.00
Legal	\$	27,893.00	\$	41,000.00	\$	16,073.00	<u>ې</u>	(24,927.00)	39%		35,000.00
Office, Dues and other	\$	8,764.00	۲	4,500.00	· ·	6,461.00	۲		144%		4,500.00
Pool Operations	<u> </u>	184,581.00	۶	136,100.00		182,757.00	\$	1,961.00 46,657.00	134%		296,025.00
Repair/Replacement Reserves	\$	164,561.00	\$	130,100.00	\$	182,757.00	\$	40,037.00	%	۶ \$	296,025.00
	_			117.260.00	-		<u> </u>	- /F.4.000.00\			120 221 00
Utilities/Repairs Irrigation	\$	87,744.00	\$	117,268.00	\$	62,269.00	\$	(54,999.00)	53%		128,331.00
Total On anating Francischia	\$ \$	-	<u>۲</u>	712 420 00	\$ \$	702 762 00	<u>۲</u>	- (0.667.00)	0%		-
Total Operating Expenditures	\$	665,261.00 129,646.00	\$	712,430.00	\$	702,763.00 87,498.00	\$	(9,667.00)	99%	_	954,146.00
Revenues over/(under) Expenditures	- 3	129.040.00	\$			07.490.00					-
	T			(14.00)	Þ	01,100100				\$	
Beginning Fund Balance	\$	129,646.00	\$	129,646.00		129,646.00				\$	217,144.00
Beginning Fund Balance Ending Fund Balance		·		· · ·		·					217,144.00 217,144.00
	\$	129,646.00	\$	129,646.00		129,646.00				\$	
Ending Fund Balance	\$	129,646.00 129,646.00	\$	129,646.00 129,646.00		129,646.00 217,144.00		Variance	VTD Act	\$	217,144.00
	\$	129,646.00 129,646.00 2022	\$	129,646.00 129,646.00 2023		129,646.00 217,144.00 2023		Variance	YTD Act	\$	217,144.00 2024
Ending Fund Balance DEBT Service	\$	129,646.00 129,646.00 2022 Audited	\$	129,646.00 129,646.00 2023 Unaudited	\$	129,646.00 217,144.00 2023 Actual		Through	as % of	\$	217,144.00
Ending Fund Balance DEBT Service Revenues	\$ \$	129,646.00 129,646.00 2022 Audited Budget	\$	129,646.00 129,646.00 2023 Unaudited Budget	\$	129,646.00 217,144.00 2023 Actual 12/31/2023	<u> </u>	Through 12/31/2023	as % of Budget	\$	217,144.00 2024 Budget
Ending Fund Balance DEBT Service Revenues Service Fees from #1	\$ \$	129,646.00 129,646.00 2022 Audited Budget 242,391.00	\$ \$	129,646.00 129,646.00 2023 Unaudited Budget 234,339.00	\$	129,646.00 217,144.00 2023 Actual 12/31/2023 237,580.00	\$	Through 12/31/2023 3,241.00	as % of Budget 101%	\$ \$	217,144.00 2024 Budget 314,618.00
Ending Fund Balance DEBT Service Revenues Service Fees from #1 Service Fees from #2	\$ \$ \$ \$ \$	129,646.00 129,646.00 2022 Audited Budget 242,391.00 320,443.00	\$ \$ \$	129,646.00 129,646.00 2023 Unaudited Budget 234,339.00 310,239.00	\$ \$ \$ \$	129,646.00 217,144.00 2023 Actual 12/31/2023 237,580.00 314,434.00	\$	Through 12/31/2023 3,241.00 4,195.00	as % of Budget 101% 101%	\$ \$ \$	2024 Budget 314,618.00 401,336.00
Ending Fund Balance DEBT Service Revenues Service Fees from #1 Service Fees from #2 Service Fees from #3	\$ \$ \$ \$ \$ \$ \$ \$ \$	129,646.00 129,646.00 2022 Audited Budget 242,391.00 320,443.00 323,029.00	\$ \$ \$ \$	129,646.00 129,646.00 2023 Unaudited Budget 234,339.00 310,239.00 314,402.00	\$ \$ \$ \$	2023 Actual 12/31/2023 237,580.00 314,434.00 327,272.00	\$	Through 12/31/2023 3,241.00 4,195.00 12,870.00	as % of Budget 101% 101% 104%	\$ \$ \$ \$	2024 Budget 314,618.00 401,336.00 427,760.00
Ending Fund Balance DEBT Service Revenues Service Fees from #1 Service Fees from #2 Service Fees from #3 Service Fees from #4	\$ \$ \$ \$ \$ \$	129,646.00 129,646.00 2022 Audited Budget 242,391.00 320,443.00 323,029.00 496,200.00	\$ \$ \$ \$ \$	2023 Unaudited Budget 234,339.00 310,239.00 314,402.00 474,100.00	\$ \$ \$ \$	2023 Actual 12/31/2023 237,580.00 314,434.00 327,272.00 472,568.00	\$ \$ \$	Through 12/31/2023 3,241.00 4,195.00 12,870.00 (1,532.00)	as % of Budget 101% 101% 104% 100%	\$ \$ \$ \$ \$ \$	2024 Budget 314,618.00 401,336.00 427,760.00 598,864.00
Ending Fund Balance DEBT Service Revenues Service Fees from #1 Service Fees from #2 Service Fees from #3	\$ \$ \$ \$ \$ \$	129,646.00 129,646.00 2022 Audited Budget 242,391.00 320,443.00 323,029.00	\$ \$ \$ \$	129,646.00 129,646.00 2023 Unaudited Budget 234,339.00 310,239.00 314,402.00	\$ \$ \$ \$	2023 Actual 12/31/2023 237,580.00 314,434.00 327,272.00	\$	Through 12/31/2023 3,241.00 4,195.00 12,870.00	as % of Budget 101% 101% 104%	\$ \$ \$ \$ \$ \$	2024 Budget 314,618.00 401,336.00 427,760.00
Ending Fund Balance DEBT Service Revenues Service Fees from #1 Service Fees from #2 Service Fees from #3 Service Fees from #4	\$ \$ \$ \$ \$ \$	129,646.00 129,646.00 2022 Audited Budget 242,391.00 320,443.00 323,029.00 496,200.00	\$ \$ \$ \$ \$	2023 Unaudited Budget 234,339.00 310,239.00 314,402.00 474,100.00	\$ \$ \$ \$	2023 Actual 12/31/2023 237,580.00 314,434.00 327,272.00 472,568.00	\$ \$ \$	Through 12/31/2023 3,241.00 4,195.00 12,870.00 (1,532.00)	as % of Budget 101% 101% 104% 100% 101%	\$ \$ \$ \$ \$ \$ \$	2024 Budget 314,618.00 401,336.00 427,760.00 598,864.00
Ending Fund Balance DEBT Service Revenues Service Fees from #1 Service Fees from #2 Service Fees from #3 Service Fees from #4 Total Revenues	\$ \$ \$ \$ \$ \$	129,646.00 129,646.00 2022 Audited Budget 242,391.00 320,443.00 323,029.00 496,200.00	\$ \$ \$ \$ \$	2023 Unaudited Budget 234,339.00 310,239.00 314,402.00 474,100.00	\$ \$ \$ \$ \$ \$	2023 Actual 12/31/2023 237,580.00 314,434.00 327,272.00 472,568.00	\$ \$ \$	Through 12/31/2023 3,241.00 4,195.00 12,870.00 (1,532.00)	as % of Budget 101% 101% 104% 100%	\$ \$ \$ \$ \$ \$ \$	2024 Budget 314,618.00 401,336.00 427,760.00 598,864.00
Ending Fund Balance DEBT Service Revenues Service Fees from #1 Service Fees from #2 Service Fees from #3 Service Fees from #4 Total Revenues Expenditures	\$ \$ \$ \$ \$ \$ \$ \$ \$	129,646.00 129,646.00 2022 Audited Budget 242,391.00 320,443.00 323,029.00 496,200.00 1,382,063.00	\$ \$ \$ \$ \$ \$	129,646.00 129,646.00 2023 Unaudited Budget 234,339.00 310,239.00 314,402.00 474,100.00 1,333,080.00	\$ \$ \$ \$ \$ \$	129,646.00 217,144.00 2023 Actual 12/31/2023 237,580.00 314,434.00 327,272.00 472,568.00 1,351,854.00	\$ \$ \$	Through 12/31/2023 3,241.00 4,195.00 12,870.00 (1,532.00) 18,774.00	as % of Budget 101% 101% 104% 100% 101%	\$ \$ \$ \$ \$ \$ \$	217,144.00 2024 Budget 314,618.00 401,336.00 427,760.00 598,864.00 1,742,578.00
Ending Fund Balance DEBT Service Revenues Service Fees from #1 Service Fees from #2 Service Fees from #3 Service Fees from #4 Total Revenues Expenditures Transfer to General Funds	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	129,646.00 129,646.00 2022 Audited Budget 242,391.00 320,443.00 323,029.00 496,200.00 1,382,063.00	\$ \$ \$ \$ \$ \$	129,646.00 129,646.00 2023 Unaudited Budget 234,339.00 310,239.00 314,402.00 474,100.00 1,333,080.00	\$ \$ \$ \$ \$ \$	129,646.00 217,144.00 2023 Actual 12/31/2023 237,580.00 314,434.00 327,272.00 472,568.00 1,351,854.00	\$ \$ \$	Through 12/31/2023 3,241.00 4,195.00 12,870.00 (1,532.00) 18,774.00	as % of Budget 101% 101% 104% 100% 101%	\$ \$ \$ \$ \$ \$ \$ \$	2024 Budget 314,618.00 401,336.00 427,760.00 598,864.00 1,742,578.00
Ending Fund Balance DEBT Service Revenues Service Fees from #1 Service Fees from #2 Service Fees from #3 Service Fees from #4 Total Revenues Expenditures Transfer to General Funds Debt Service Payment	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	129,646.00 129,646.00 2022 Audited Budget 242,391.00 320,443.00 323,029.00 496,200.00 1,382,063.00 700,203.00 681,860.00	\$ \$ \$ \$ \$ \$	129,646.00 129,646.00 2023 Unaudited Budget 234,339.00 310,239.00 314,402.00 474,100.00 1,333,080.00	\$ \$ \$ \$ \$ \$	129,646.00 217,144.00 2023 Actual 12/31/2023 237,580.00 314,434.00 327,272.00 472,568.00 1,351,854.00 648,003.00 703,851.00	\$ \$ \$ \$	Through 12/31/2023 3,241.00 4,195.00 12,870.00 (1,532.00) 18,774.00 15,387.00 3,387.00	as % of Budget 101% 101% 104% 100% 101% 102% 0%	\$ \$ \$ \$ \$ \$ \$ \$	2024 Budget 314,618.00 401,336.00 427,760.00 598,864.00 1,742,578.00 820,251.00 922,327.00
Ending Fund Balance DEBT Service Revenues Service Fees from #1 Service Fees from #2 Service Fees from #3 Service Fees from #4 Total Revenues Expenditures Transfer to General Funds Debt Service Payment Total Operating Expenditures Revenues over/(under) Expenditures	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	129,646.00 129,646.00 2022 Audited Budget 242,391.00 320,443.00 323,029.00 496,200.00 1,382,063.00 700,203.00 681,860.00	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$	129,646.00 129,646.00 2023 Unaudited Budget 234,339.00 310,239.00 314,402.00 474,100.00 1,333,080.00	\$ \$ \$ \$ \$ \$ \$ \$ \$	129,646.00 217,144.00 2023 Actual 12/31/2023 237,580.00 314,434.00 327,272.00 472,568.00 1,351,854.00 648,003.00 703,851.00	\$ \$ \$ \$	Through 12/31/2023 3,241.00 4,195.00 12,870.00 (1,532.00) 18,774.00 15,387.00 3,387.00	as % of Budget 101% 101% 104% 100% 101% 102% 0%	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$	2024 Budget 314,618.00 401,336.00 427,760.00 598,864.00 1,742,578.00 820,251.00 922,327.00
Ending Fund Balance DEBT Service Revenues Service Fees from #1 Service Fees from #2 Service Fees from #3 Service Fees from #4 Total Revenues Expenditures Transfer to General Funds Debt Service Payment Total Operating Expenditures	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	129,646.00 129,646.00 2022 Audited Budget 242,391.00 320,443.00 323,029.00 496,200.00 1,382,063.00 700,203.00 681,860.00	\$ \$ \$ \$ \$ \$ \$	129,646.00 129,646.00 2023 Unaudited Budget 234,339.00 310,239.00 314,402.00 474,100.00 1,333,080.00	\$ \$ \$ \$ \$ \$ \$ \$	129,646.00 217,144.00 2023 Actual 12/31/2023 237,580.00 314,434.00 327,272.00 472,568.00 1,351,854.00 648,003.00 703,851.00	\$ \$ \$ \$	Through 12/31/2023 3,241.00 4,195.00 12,870.00 (1,532.00) 18,774.00 15,387.00 3,387.00	as % of Budget 101% 101% 104% 100% 101% 102% 0%	\$ \$ \$ \$ \$ \$ \$ \$ \$	217,144.00 2024 Budget 314,618.00 401,336.00 427,760.00 598,864.00 1,742,578.00 820,251.00 922,327.00