

# Fund Balance Sheet - WF

Property Groups: Winter Farm

As of: 01/31/2023

Accounting Basis: Accrual

Level of Detail: Detail View

Account Name	Operating	Special Fund	Debt Service	Capital Projects	GASB	Total
<b>ASSETS</b>						
<b>Cash</b>						
Operating	33,001.66					33,001.66
ColoTrust	101,373.27					101,373.27
Operating		13,929.77				13,929.77
ColoTrust		69,746.59				69,746.59
Operating			7,894.06			7,894.06
ColoTrust			48,797.32			48,797.32
Bond - Debt Reserves			19,429.47			19,429.47
ColoTrust				260,563.70		260,563.70
<b>Total Cash</b>	<b>134,374.93</b>	<b>83,676.36</b>	<b>76,120.85</b>	<b>260,563.70</b>	<b>0.00</b>	<b>554,735.84</b>
Due from County Treasurer	2,820.03					2,820.03
Special Fund Receivable		613.05				613.05
Certified Fees		1,988.61				1,988.61
Due from County Treasurer			8,764.98			8,764.98
Prepaid debt insurance					40,088.23	40,088.23
Irrigation					1,852,573.00	1,852,573.00
Accumulated Depreciation -Irrigation					-963,742.30	-963,742.30
Landscape					516,478.00	516,478.00
Accumulated Depreciation - Landscape					-422,738.80	-422,738.80
Deferred Outflows					106,718.29	106,718.29
<b>TOTAL ASSETS</b>	<b>137,194.96</b>	<b>86,278.02</b>	<b>84,885.83</b>	<b>260,563.70</b>	<b>1,129,376.42</b>	<b>1,698,298.93</b>
<b>LIABILITIES &amp; CAPITAL</b>						
<b>Liabilities</b>						
Accounts Payable	6,668.98					6,668.98
Prepaid Assessments	134.50					134.50
Special Fund Accounts Payable		2,535.46				2,535.46
Unearned Irrigation Fees		3,223.78				3,223.78
Bond or Note Payable					8,320,000.00	8,320,000.00
Premium (Discount) on Bond					943,572.02	943,572.02
Interest Payable					28,909.85	28,909.85
Developer Advances - Capital Projects					14,917.00	14,917.00
<b>Total Liabilities</b>	<b>6,803.48</b>	<b>5,759.24</b>	<b>0.00</b>	<b>0.00</b>	<b>9,307,398.87</b>	<b>9,319,961.59</b>
<b>Capital</b>						
Fund Balance	85,595.32					85,595.32
Special Revenue Fund Balance		63,415.34				63,415.34
Debt Service Fund Balance			65,379.32			65,379.32
Capital Projects Fund Balance				220,809.73		220,809.73
GASB Fund Balance					-8,178,022.45	-8,178,022.45

## Fund Balance Sheet - WF

Account Name	Operating	Special Fund	Debt Service	Capital Projects	GASB	Total
Calculated Retained Earnings	-10,784.67	-2,267.30	9,029.21	1,009.65	0.00	-3,013.11
Calculated Prior Years Retained Earnings	55,580.83	19,370.74	10,477.30	38,744.32	0.00	124,173.19
<b>Total Capital</b>	<b>130,391.48</b>	<b>80,518.78</b>	<b>84,885.83</b>	<b>260,563.70</b>	<b>-8,178,022.45</b>	<b>-7,621,662.66</b>
TOTAL LIABILITIES & CAPITAL	<b>137,194.96</b>	<b>86,278.02</b>	<b>84,885.83</b>	<b>260,563.70</b>	<b>1,129,376.42</b>	<b>1,698,298.93</b>

## Fund Income Statement Operating

Property Groups: Winter Farm

As of: Jan 2023

Accounting Basis: Accrual

Fund Type: Operating

Level of Detail: Summary View

Account Name	MTD Actual	YTD Actual	YTD Budget
<b>Income</b>			
Interest Revenue	392.28	392.28	0.00
Design Review Fees	0.00	0.00	116.67
Setup and Transfer Fees	0.00	0.00	1,166.67
Property Taxes	2,318.45	2,318.45	12,961.84
Specific Ownership Taxes	536.36	536.36	777.75
Transfer In	0.00	0.00	3,117.09
<b>Total Operating Income</b>	<b>3,247.09</b>	<b>3,247.09</b>	<b>18,140.02</b>
<b>Expense</b>			
Management & Accounting Services	2,600.00	2,600.00	2,600.00
Design Review Fees	0.00	0.00	116.67
Setup & Transfer Fees	0.00	0.00	1,166.67
Legal	1,228.98	1,228.98	1,250.00
Audit/Tax Prep	0.00	0.00	687.50
Election	0.00	0.00	625.00
Insurance	8,603.00	8,603.00	718.42
Treasurers Fees	34.78	34.78	194.42
Office	0.00	0.00	166.67
Dues and Subscriptions	0.00	0.00	39.42
Contingency	0.00	0.00	416.67
Landscape Contract	0.00	0.00	6,075.25
Landscape - Maintenance & Repairs	0.00	0.00	1,250.00
Landscape Projects	0.00	0.00	833.34
Snow Removal	1,240.00	1,240.00	500.00
Pest Control	0.00	0.00	250.00
Sprinkler Repair	0.00	0.00	833.34
Trees/ Bushes	0.00	0.00	416.67
Signage	325.00	325.00	0.00
<b>Total Operating Expense</b>	<b>14,031.76</b>	<b>14,031.76</b>	<b>18,140.04</b>
Total Operating Income	3,247.09	3,247.09	18,140.02
Total Operating Expense	14,031.76	14,031.76	18,140.04
<b>NOI - Net Operating Income</b>	<b>-10,784.67</b>	<b>-10,784.67</b>	<b>-0.02</b>
Total Income	3,247.09	3,247.09	18,140.02
Total Expense	14,031.76	14,031.76	18,140.04
<b>Net Income</b>	<b>-10,784.67</b>	<b>-10,784.67</b>	<b>-0.02</b>

## Fund Income Statement - Special Fund

Property Groups: Winter Farm

As of: Jan 2023

Accounting Basis: Accrual

Fund Type: Special Fund

Level of Detail: Summary View

Account Name	MTD Actual	YTD Actual	Annual Budget
<b>Income</b>			
Irrigation Water Fees	0.00	0.00	170,495.00
Interest Revenue	268.16	268.16	0.00
<b>Total Special Fund Income</b>	<b>268.16</b>	<b>268.16</b>	<b>170,495.00</b>
<b>Expense</b>			
Management	1,880.00	1,880.00	22,560.00
Office Expenses	0.00	0.00	1,500.00
Contingency	0.00	0.00	5,000.00
Electric	590.66	590.66	38,507.00
Utility Locates	64.80	64.80	4,000.00
Irrigation System Repairs	0.00	0.00	20,000.00
Irrigation System Monitoring	0.00	0.00	2,000.00
Pumphouse	0.00	0.00	10,000.00
Transfer Out	0.00	0.00	66,905.00
<b>Total Special Fund Expense</b>	<b>2,535.46</b>	<b>2,535.46</b>	<b>170,472.00</b>
Total Special Fund Income	268.16	268.16	170,495.00
Total Special Fund Expense	2,535.46	2,535.46	170,472.00
<b>Net Reserve</b>	<b>-2,267.30</b>	<b>-2,267.30</b>	<b>23.00</b>
Total Income	268.16	268.16	170,495.00
Total Expense	2,535.46	2,535.46	170,472.00
<b>Net Income</b>	<b>-2,267.30</b>	<b>-2,267.30</b>	<b>23.00</b>

## Fund Income Statement - Debt Service

Property Groups: Winter Farm

As of: Jan 2023

Accounting Basis: Accrual

Fund Type: Debt Service

Level of Detail: Summary View

Account Name	MTD Actual	YTD Actual	Annual Budget
<b>Income</b>			
Interest Revenue	264.23	264.23	0.00
Property Tax	7,206.00	7,206.00	483,440.00
Specific Ownership Tax	1,667.07	1,667.07	29,006.00
<b>Total Debt Service Income</b>	<b>9,137.30</b>	<b>9,137.30</b>	<b>512,446.00</b>
<b>Expense</b>			
Treasurers Fees	108.09	108.09	7,252.00
Paying Agent Fees	0.00	0.00	400.00
Principal - Bonds	0.00	0.00	150,000.00
Interest - Bonds	0.00	0.00	353,538.00
Contingency	0.00	0.00	2,500.00
<b>Total Debt Service Expense</b>	<b>108.09</b>	<b>108.09</b>	<b>513,690.00</b>
Total Debt Service Income	9,137.30	9,137.30	512,446.00
Total Debt Service Expense	108.09	108.09	513,690.00
<b>Net Reserve</b>	<b>9,029.21</b>	<b>9,029.21</b>	<b>-1,244.00</b>
Total Income	9,137.30	9,137.30	512,446.00
Total Expense	108.09	108.09	513,690.00
<b>Net Income</b>	<b>9,029.21</b>	<b>9,029.21</b>	<b>-1,244.00</b>

## Fund Income Statement - Capital Projects

Portfolios: New Windsor Metropolitan District

As of: Jan 2023

Accounting Basis: Accrual

Fund Type: Capital Projects

Level of Detail: Summary View

Account Name	MTD Actual	YTD Actual	Annual Budget
<b>Income</b>			
Interest Revenue	400.73	400.73	0.00
<b>Total Capital Projects Income</b>	<b>400.73</b>	<b>400.73</b>	<b>0.00</b>
<b>Expense</b>			
Irrigation System Repairs	0.00	0.00	24,000.00
<b>Total Capital Projects Expense</b>	<b>0.00</b>	<b>0.00</b>	<b>24,000.00</b>
Total Capital Projects Income	400.73	400.73	0.00
Total Capital Projects Expense	0.00	0.00	24,000.00
<b>Net Reserve</b>	<b>400.73</b>	<b>400.73</b>	<b>-24,000.00</b>
Total Income	400.73	400.73	0.00
Total Expense	0.00	0.00	24,000.00
<b>Net Income</b>	<b>400.73</b>	<b>400.73</b>	<b>-24,000.00</b>