

Fund Balance Sheet - WF

Property Groups: Winter Farm

As of: 12/31/2022

Accounting Basis: Accrual

Level of Detail: Detail View

Account Name	Operating	Special Fund	Debt Service	Capital Projects	GASB	Total
ASSETS						
Cash						
Operating	10,039.60					10,039.60
Additional Checking	38,581.11					38,581.11
ColoTrust	100,983.51					100,983.51
Operating		15,233.68				15,233.68
ColoTrust		69,478.43				69,478.43
ColoTrust			48,609.18			48,609.18
Bond - Debt Reserves			19,353.38			19,353.38
ColoTrust				259,554.05		259,554.05
Total Cash	149,604.22	84,712.11	67,962.56	259,554.05	0.00	561,832.94
Dues & Fees Receivable	1,600.00					1,600.00
Due from County Treasurer	2,631.34					2,631.34
Special Fund Receivable		613.05				613.05
Certified Fees		1,988.61				1,988.61
Due from County Treasurer			7,894.06			7,894.06
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
TOTAL ASSETS	153,835.56	87,313.77	75,856.62	259,554.05	1,129,376.42	1,705,936.42
LIABILITIES & CAPITAL						
Liabilities						
Accounts Payable	12,659.41					12,659.41
Special Fund Accounts Payable		1,303.91				1,303.91
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
Total Liabilities	12,659.41	4,527.69	0.00	0.00	9,307,398.87	9,324,585.97
Capital						
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
Calculated Retained Earnings	55,580.83	19,370.74	10,477.30	38,744.32	0.00	124,173.19

Fund Balance Sheet - WF

Account Name	Operating	Special Fund	Debt Service	Capital Projects	GASB	Total
Calculated Prior Years Retained Earnings	0.00	0.00	0.00	0.00	0.00	0.00
Total Capital	141,176.15	82,786.08	75,856.62	259,554.05	-8,178,022.45	-7,618,649.55
TOTAL LIABILITIES & CAPITAL	<u>153,835.56</u>	<u>87,313.77</u>	<u>75,856.62</u>	<u>259,554.05</u>	<u>1,129,376.42</u>	<u>1,705,936.42</u>

Fund Income Statement Operating

Property Groups: Winter Farm

As of: Dec 2022

Accounting Basis: Accrual

Fund Type: Operating

Level of Detail: Summary View

Account Name	MTD Actual	YTD Actual	Annual Budget
Income			
Fines	0.00	225.00	0.00
NSF Fees	0.00	20.00	0.00
Interest Revenue	369.42	1,994.91	0.00
Design Review Fees	0.00	1,190.00	1,000.00
Setup and Transfer Fees	2,400.00	15,400.00	10,000.00
Property Taxes	0.00	163,129.37	163,129.00
Specific Ownership Taxes	686.94	9,654.81	9,788.00
Tax Related Interest	0.00	80.80	0.00
Transfer In	0.00	32,308.00	32,308.00
Total Operating Income	3,456.36	224,002.89	216,225.00
Expense			
Management & Accounting Services	2,320.00	27,840.00	27,840.00
Design Review Fees	0.00	1,190.00	1,000.00
Setup & Transfer Fees	2,400.00	14,650.00	10,000.00
Legal	1,148.00	10,584.06	15,000.00
Audit/Tax Prep	0.00	8,000.00	10,750.00
Election	0.00	1,661.42	7,500.00
Insurance	0.00	8,210.00	8,571.00
Fees	0.00	10.00	0.00
Treasurers Fees	0.00	2,448.15	2,447.00
Bad Debt Expense	0.00	112.00	0.00
Office	157.60	2,261.02	2,000.00
Dues and Subscriptions	0.00	449.82	605.00
Contingency	0.00	0.00	5,000.00
Landscape Contract	0.00	66,275.04	70,099.00
Landscape - Maintenance & Repairs	0.00	1,266.50	15,000.00
Landscape Projects	0.00	2,482.05	10,000.00
Snow Removal	1,459.50	5,205.10	6,000.00
Pest Control	0.00	1,065.00	3,000.00
Sprinkler Repair	0.00	8,302.58	10,000.00
Trees/ Bushes	0.00	4,930.00	5,000.00
Signage	334.07	334.07	0.00
Erosion Control	0.00	1,145.25	0.00
Total Operating Expense	7,819.17	168,422.06	209,812.00
Total Operating Income	3,456.36	224,002.89	216,225.00
Total Operating Expense	7,819.17	168,422.06	209,812.00
NOI - Net Operating Income	-4,362.81	55,580.83	6,413.00
Total Income	3,456.36	224,002.89	216,225.00

Fund Income Statement Operating

Account Name	MTD Actual	YTD Actual	Annual Budget
Total Expense	7,819.17	168,422.06	209,812.00
Net Income	-4,362.81	55,580.83	6,413.00

Fund Income Statement - Special Fund

Property Groups: Winter Farm

As of: Dec 2022

Accounting Basis: Accrual

Fund Type: Special Fund

Level of Detail: Summary View

Account Name	MTD Actual	YTD Actual	Annual Budget
Income			
Irrigation Water Fees	0.00	170,495.00	170,495.00
Interest Charges	0.00	559.62	0.00
Certified Account Fees	0.00	375.00	0.00
Interest Revenue	306.55	1,786.43	0.00
Total Special Fund Income	306.55	173,216.05	170,495.00
Expense			
Management	1,680.00	20,160.00	20,160.00
Bank Fees	0.00	0.00	100.00
Office Expenses	0.00	685.24	1,500.00
Contingency	0.00	0.00	5,870.00
Electric	601.21	33,374.76	38,057.00
Utility Locates	50.70	1,502.10	5,500.00
Irrigation System Repairs	0.00	10,773.86	20,000.00
Irrigation System Monitoring	0.00	2,420.00	2,000.00
Pumphouse	0.00	2,621.35	10,000.00
Transfer Out	15,000.00	82,308.00	67,308.00
Total Special Fund Expense	17,331.91	153,845.31	170,495.00
Total Special Fund Income	306.55	173,216.05	170,495.00
Total Special Fund Expense	17,331.91	153,845.31	170,495.00
Net Reserve	-17,025.36	19,370.74	0.00
Total Income	306.55	173,216.05	170,495.00
Total Expense	17,331.91	153,845.31	170,495.00
Net Income	-17,025.36	19,370.74	0.00

Fund Income Statement - Debt Service

Property Groups: Winter Farm

As of: Dec 2022

Accounting Basis: Accrual

Fund Type: Debt Service

Level of Detail: Summary View

Account Name	MTD Actual	YTD Actual	Annual Budget
Income			
Interest Revenue	248.38	3,964.24	0.00
Property Tax	0.00	489,388.12	489,387.00
Specific Ownership Tax	2,060.83	28,964.48	29,363.00
Tax Related Interest	0.00	242.42	0.00
Total Debt Service Income	2,309.21	522,559.26	518,750.00
Expense			
Treasurers Fees	0.00	7,344.46	7,341.00
Paying Agent Fees	0.00	400.00	0.00
Principal - Bonds	0.00	145,000.00	145,000.00
Interest - Bonds	0.00	359,337.50	359,338.00
Contingency	0.00	0.00	2,500.00
Total Debt Service Expense	0.00	512,081.96	514,179.00
Total Debt Service Income	2,309.21	522,559.26	518,750.00
Total Debt Service Expense	0.00	512,081.96	514,179.00
Net Reserve	2,309.21	10,477.30	4,571.00
Total Income	2,309.21	522,559.26	518,750.00
Total Expense	0.00	512,081.96	514,179.00
Net Income	2,309.21	10,477.30	4,571.00

Fund Income Statement - Capital Projects

Property Groups: Winter Farm

As of: Dec 2022

Accounting Basis: Accrual

Fund Type: Capital Projects

Level of Detail: Summary View

Account Name	MTD Actual	YTD Actual	Annual Budget
Income			
Interest Revenue	894.56	3,661.32	0.00
Transfer In	0.00	35,000.00	35,000.00
Total Capital Projects Income	894.56	38,661.32	35,000.00
Expense			
Principal	0.00	14,917.00	0.00
Meter Equipment	0.00	0.00	10,000.00
Irrigation System Repairs	0.00	0.00	54,636.00
Transfer Out	-15,000.00	-15,000.00	0.00
Total Capital Projects Expense	-15,000.00	-83.00	64,636.00
Total Capital Projects Income	894.56	38,661.32	35,000.00
Total Capital Projects Expense	-15,000.00	-83.00	64,636.00
Net Reserve	15,894.56	38,744.32	-29,636.00
Total Income	894.56	38,661.32	35,000.00
Total Expense	-15,000.00	-83.00	64,636.00
Net Income	15,894.56	38,744.32	-29,636.00