Cumberland Green Metropolitan District
All Funds
Balance Sheet
As of July 31, 2017

ASSETS	
Current Assets	
Checking/Savings	
1000 · COBiz Checking-8407	342,767.03
1111 · Reserve Fund ICS MMDA 6007260	241,809.09
1112 · Suppl Res ICS MMDA 6007279	155,091.38
1113 · Project Fund ICS MMDA 6007287	141,818.91
1115 · Bond Fund 7329962	140.75
Total Checking/Savings	881,627.16
Other Current Assets	
1210 · Property Tax Receivable	118.75
Total Other Current Assets	118.75
Total Current Assets	881,745.91
TOTAL ASSETS	**881,745.91**
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2500 · Accounts Payable	10,491.65
Total Accounts Payable	10,491.65
Other Current Liabilities	
2600 · Deferred Property Taxes	118.75
24000 · Payroll Liabilities	183.60
Total Other Current Liabilities	302.35
Total Current Liabilities	10,794.00
Long Term Liabilities	
3001 · Bonds Payable Series 2015	5,700,000.00
3002 · Contra Account - Bonds Payable	-5,700,000.00
Total Long Term Liabilities	0.00
Total Liabilities	10,794.00
Equity	
32000 · Fund Balances	615,590.19
Net Income	255,361.72
Total Equity	870,951.91
TOTAL LIABILITIES & EQUITY	**881,745.91**

Cumberland Green Metropolitan District
General Fund
Profit & Loss Budget vs. Actual
January through July 2017

	Jan - Jul 17	Budget	$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
REVENUES				
6320 · Property Taxes	98,919.79	100,723.00	-1,803.21	98.21%
6340 · Specific Ownership Tax	7,844.00	10,032.00	-2,188.00	78.19%
6360 · Interest Income	5.48	10.00	-4.52	54.8%
6450 · Other Income	2,796.00	2,137.00	659.00	130.84%
Total REVENUES	109,565.27	112,902.00	-3,336.73	97.05%
Total Income	109,565.27	112,902.00	-3,336.73	97.05%
Expense				
EXPENDITURES				
7020 · Audit	5,700.00	5,700.00	0.00	100.0%
7490 · Banking Fees	104.16	500.00	-395.84	20.83%
7230 · Communications	825.00	1,500.00	-675.00	55.0%
7250 · Covenant Enforcement	7,350.00	14,000.00	-6,650.00	52.5%
7200 · County Treasurer's Fee	6,601.20	6,627.00	-25.80	99.61%
7260 · Director's Fee	2,400.00	6,500.00	-4,100.00	36.92%
7560 · Payroll Taxes	0.00	675.00	-675.00	0.0%
7440 · District Management /Accounting	11,705.99	19,000.00	-7,294.01	61.61%
7450 · Dues, Fees, Memberships	350.34	500.00	-149.66	70.07%
7350 · Event Expense	0.00	250.00	-250.00	0.0%
7360 · Insurance and bonds	2,519.53	3,500.00	-980.47	71.99%
7485 · Landscape Maintenance	10,027.40	15,000.00	-4,972.60	66.85%
7460 · Legal	3,004.50	5,000.00	-1,995.50	60.09%
7480 · Miscellaneous	350.50	500.00	-149.50	70.1%
7590 · Design Review Committee	1,575.00	2,700.00	-1,125.00	58.33%
7580 · Publication of Notices	58.50	150.00	-91.50	39.0%
7240 · Utilities	4,008.71	16,000.00	-11,991.29	25.05%
7610 · Transf to Capital Project Fund	0.00	0.00	0.00	0.0%
7620 · TABOR Reserve	0.00	3,387.00	-3,387.00	0.0%
Total EXPENDITURES	56,580.83	101,489.00	-44,908.17	55.75%
Total Expense	56,580.83	101,489.00	-44,908.17	55.75%
Net Ordinary Income	52,984.44	11,413.00	41,571.44	464.25%
Net Income	**52,984.44**	**11,413.00**	**41,571.44**	**464.25%**

Cumberland Green Metropolitan District
Debt Service Fund
Profit & Loss Budget vs. Actual
January through July 2017

	Jan - Jul 17	Budget	$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
REVENUES				
6320 · Property Taxes	339,738.10	341,045.00	-1,306.90	99.62%
6340 · Specific Ownership Tax	21,760.42	33,968.00	-12,207.58	64.06%
6360 · Interest Income	98.23	100.00	-1.77	98.23%
Total REVENUES	361,596.75	375,113.00	-13,516.25	96.4%
Total Income	361,596.75	375,113.00	-13,516.25	96.4%
Expense				
EXPENDITURES				
7490 · Banking Fees	20.00			
7575 · Paying Agent Fees	2,291.67	1,000.00	1,291.67	229.17%
7395 · 2015A Bonds Interest	149,625.00	299,250.00	-149,625.00	50.0%
7391 · Payment to Oakwood Homes	0.00	91,719.00	-91,719.00	0.0%
7611 · Transfer to Suppl. Reserve	0.00	57,500.00	-57,500.00	0.0%
Total EXPENDITURES	151,936.67	449,469.00	-297,532.33	33.8%
Total Expense	151,936.67	449,469.00	-297,532.33	33.8%
Net Ordinary Income	209,660.08	-74,356.00	284,016.08	-281.97%
Net Income	**209,660.08**	**-74,356.00**	**284,016.08**	**-281.97%**

Cumberland Green Metropolitan District
Capital Projects Fund
Profit & Loss Budget vs. Actual
January through July 2017

	Jan - Jul 17	Budget	$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
REVENUES				
6345 · Lottery Proceeds	0.00	0.00	0.00	0.0%
6360 · Interest Income	29.58			
Total REVENUES	29.58	0.00	29.58	100.0%
Total Income	29.58	0.00	29.58	100.0%
Expense				
EXPENDITURES				
7490 · Banking Fees	30.00			
7400 · Developer Reimbursements	10,000.00			
9600 · Capital Projects				
9640 · Park/Streetscape	0.00	5,000.00	-5,000.00	0.0%
Total 9600 · Capital Projects	0.00	5,000.00	-5,000.00	0.0%
Total EXPENDITURES	10,030.00	5,000.00	5,030.00	200.6%
Total Expense	10,030.00	5,000.00	5,030.00	200.6%
Net Ordinary Income	-10,000.42	-5,000.00	-5,000.42	200.01%
Other Income/Expense				
Other Income				
9025 · Transfer from CTF	0.00	1,210.00	-1,210.00	0.0%
Total Other Income	0.00	1,210.00	-1,210.00	0.0%
Net Other Income	0.00	1,210.00	-1,210.00	0.0%
Net Income	**-10,000.42**	**-3,790.00**	**-6,210.42**	**263.86%**

Cumberland Green Metropolitan District
Conservation Trust Fund
Profit & Loss Budget vs. Actual
January through July 2017

	Jan - Jul 17	Budget	$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
REVENUES				
6345 · Lottery Proceeds	2,717.62	7,000.00	-4,282.38	38.82%
Total REVENUES	2,717.62	7,000.00	-4,282.38	38.82%
Total Income	2,717.62	7,000.00	-4,282.38	38.82%
Expense				
EXPENDITURES				
7610 · Transf to Capital Project Fund	0.00	1,210.00	-1,210.00	0.0%
Total EXPENDITURES	0.00	1,210.00	-1,210.00	0.0%
Total Expense	0.00	1,210.00	-1,210.00	0.0%
Net Ordinary Income	2,717.62	5,790.00	-3,072.38	46.94%
Net Income	**2,717.62**	**5,790.00**	**-3,072.38**	**46.94%**

Cumberland Green Mill Levy Record - 2017									
	Total Rec'd	**Property Tax**	**Spec Ownership**	Property Tax Debt Service	Spec Own Debt Service	Property Tax Gen Fund	Spec Own Gen Fund	Treasurer's Fee	Interest
		50 mills		38.6000	38.6000	11.4000	11.4000	(Gen Fund)	
2/10/2017	8,939.78	4,524.30	4,483.34	3,492.76	3,461.14	1,031.54	1,022.20	(67.86)	-
3/10/2017	198,458.28	196,992.65	4,420.52	152,078.33	3,412.64	44,914.32	1,007.88	(2,954.89)	-
4/10/2017	11,176.05	6,216.49	5,047.41	4,799.13	3,896.60	1,417.36	1,150.81	(93.33)	5.48
5/10/2017	47,100.77	43,534.12	4,219.66	33,608.34	3,257.58	9,925.78	962.08	(653.01)	-
6/10/2017	53,155.11	48,888.11	5,000.32	37,741.62	3,860.25	11,146.49	1,140.07	(733.32)	-
7/10/2017	142,836.60	139,919.58	5,015.81	108,017.92	3,872.21	31,901.66	1,143.60	(2,098.79)	-
8/10/2017	4,919.04	-	4,919.04	-	3,797.50	-	1,121.54	-	-
9/10/2017				-	-	-	-	-	-
10/10/2017				-	-	-	-	-	-
11/10/2017				-	-	-	-	-	-
12/10/2017				-	-	-	-	-	-
1/10/2018				-	-	-	-	-	-
	466,585.63	440,075.25	33,106.10	339,738.09	25,557.91	100,337.16	7,548.19	(6,601.20)	5.48