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

ASSETS	
Current Assets	
Checking/Savings	
1000 · COBiz Checking-8407	337,759.47
1111 · Reserve Fund ICS MMDA 6007260	241,829.57
1112 · Suppl Res ICS MMDA 6007279	155,104.53
1113 · Project Fund ICS MMDA 6007287	141,836.75
1115 · Bond Fund 7329962	140.75
Total Checking/Savings	876,671.07
Other Current Assets	
1210 · Property Tax Receivable	118.75
Total Other Current Assets	118.75
Total Current Assets	876,789.82
TOTAL ASSETS	**876,789.82**
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2500 · Accounts Payable	13,353.77
Total Accounts Payable	13,353.77
Other Current Liabilities	
2600 · Deferred Property Taxes	118.75
24000 · Payroll Liabilities	221.85
Total Other Current Liabilities	340.60
Total Current Liabilities	13,694.37
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	13,694.37
Equity	
32000 · Fund Balances	615,590.19
Net Income	247,505.26
Total Equity	863,095.45
TOTAL LIABILITIES & EQUITY	**876,789.82**

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

	Jan - Aug 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	8,965.54	10,032.00	-1,066.46	89.37%
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	110,686.81	112,902.00	-2,215.19	98.04%
Total Income	110,686.81	112,902.00	-2,215.19	98.04%
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	8,400.00	14,000.00	-5,600.00	60.0%
7200 · County Treasurer's Fee	6,601.20	6,627.00	-25.80	99.61%
7260 · Director's Fee	2,900.00	6,500.00	-3,600.00	44.62%
7560 · Payroll Taxes	0.00	675.00	-675.00	0.0%
7440 · District Management /Accounting	13,732.35	19,000.00	-5,267.65	72.28%
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	16,263.50	15,000.00	1,263.50	108.42%
7460 · Legal	3,215.50	5,000.00	-1,784.50	64.31%
7480 · Miscellaneous	350.50	500.00	-149.50	70.1%
7590 · Design Review Committee	1,800.00	2,700.00	-900.00	66.67%
7580 · Publication of Notices	58.50	150.00	-91.50	39.0%
7240 · Utilities	5,120.08	16,000.00	-10,879.92	32.0%
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	67,940.66	101,489.00	-33,548.34	66.94%
Total Expense	67,940.66	101,489.00	-33,548.34	66.94%
Net Ordinary Income	42,746.15	11,413.00	31,333.15	374.54%
Net Income	**42,746.15**	**11,413.00**	**31,333.15**	**374.54%**

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

	Jan - Aug 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	25,557.92	33,968.00	-8,410.08	75.24%
6360 · Interest Income	131.86	100.00	31.86	131.86%
Total REVENUES	365,427.88	375,113.00	-9,685.12	97.42%
Total Income	365,427.88	375,113.00	-9,685.12	97.42%
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	213,491.21	-74,356.00	287,847.21	-287.12%
Net Income	**213,491.21**	**-74,356.00**	**287,847.21**	**-287.12%**

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

	Jan - Aug 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	47.42			
Total REVENUES	47.42	0.00	47.42	100.0%
Total Income	47.42	0.00	47.42	100.0%
Expense				
EXPENDITURES				
7490 · Banking Fees	30.00			
7400 · Developer Reimbursements	10,000.00			
9600 · Capital Projects				
9640 · Park/Streetscape	1,467.14	5,000.00	-3,532.86	29.34%
Total 9600 · Capital Projects	1,467.14	5,000.00	-3,532.86	29.34%
Total EXPENDITURES	11,497.14	5,000.00	6,497.14	229.94%
Total Expense	11,497.14	5,000.00	6,497.14	229.94%
Net Ordinary Income	-11,449.72	-5,000.00	-6,449.72	228.99%
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	**-11,449.72**	**-3,790.00**	**-7,659.72**	**302.1%**

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

	Jan - Aug 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%**