Cumberland Green Metropolitan District
Balance Sheet
As of October 31, 2017

ASSETS	
Current Assets	
Checking/Savings	
Total 1000 · COBiz Checking-8407	109,606.08
1110 · Bond Fund ICS MMDA 6007252	147,765.75
1111 · Reserve Fund ICS MMDA 6007260	241,849.75
1112 · Suppl Res ICS MMDA 6007279	224,017.47
1113 · Project Fund ICS MMDA 6007287	141,848.58
1115 · Bond Fund 7329962	2,000.00
Total Checking/Savings	867,087.63
Other Current Assets	
1210 · Property Tax Receivable	118.75
Total Other Current Assets	118.75
Total Current Assets	867,206.38
TOTAL ASSETS	**867,206.38**
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2500 · Accounts Payable	5,802.49
Total Accounts Payable	5,802.49
Other Current Liabilities	
2600 · Deferred Property Taxes	118.75
24000 · Payroll Liabilities	283.05
Total Other Current Liabilities	401.80
Total Current Liabilities	6,204.29
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	6,204.29
Equity	
32000 · Fund Balances	615,590.19
Net Income	245,411.90
Total Equity	861,002.09
TOTAL LIABILITIES & EQUITY	**867,206.38**

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

	Jan - Oct 17	Budget	$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
REVENUES				
6320 · Property Taxes	100,337.15	100,723.00	-385.85	99.62%
6340 · Specific Ownership Tax	9,973.94	10,032.00	-58.06	99.42%
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	113,112.57	112,902.00	210.57	100.19%
Total Income	113,112.57	112,902.00	210.57	100.19%
Expense				
EXPENDITURES				
7020 · Audit	5,700.00	5,700.00	0.00	100.0%
7490 · Banking Fees	140.16	500.00	-359.84	28.03%
7230 · Communications	825.00	1,500.00	-675.00	55.0%
7250 · Covenant Enforcement	10,500.00	14,000.00	-3,500.00	75.0%
7200 · County Treasurer's Fee	6,601.20	6,627.00	-25.80	99.61%
7260 · Director's Fee	3,700.00	6,500.00	-2,800.00	56.92%
7560 · Payroll Taxes	0.00	675.00	-675.00	0.0%
7440 · District Management /Accounting	16,901.70	19,000.00	-2,098.30	88.96%
7450 · Dues, Fees, Memberships	350.34	500.00	-149.66	70.07%
7350 · Event Expense	134.13	250.00	-115.87	53.65%
7360 · Insurance and bonds	2,519.53	3,500.00	-980.47	71.99%
7485 · Landscape Maintenance	20,953.84	15,000.00	5,953.84	139.69%
7460 · Legal	3,252.50	5,000.00	-1,747.50	65.05%
7480 · Miscellaneous	216.37	500.00	-283.63	43.27%
7590 · Design Review Committee	2,250.00	2,700.00	-450.00	83.33%
7580 · Publication of Notices	91.26	150.00	-58.74	60.84%
7240 · Utilities	7,976.55	16,000.00	-8,023.45	49.85%
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	82,112.58	101,489.00	-19,376.42	80.91%
Total Expense	82,112.58	101,489.00	-19,376.42	80.91%
Net Ordinary Income	30,999.99	11,413.00	19,586.99	271.62%
Net Income	**30,999.99**	**11,413.00**	**19,586.99**	**271.62%**

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

	Jan - Oct 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	33,771.46	33,968.00	-196.54	99.42%
6360 · Interest Income	164.98	100.00	64.98	164.98%
Total REVENUES	373,674.54	375,113.00	-1,438.46	99.62%
Total Income	373,674.54	375,113.00	-1,438.46	99.62%
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	221,737.87	-74,356.00	296,093.87	-298.21%
Net Income	**221,737.87**	**-74,356.00**	**296,093.87**	**-298.21%**

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

	Jan - Oct 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	59.25			
Total REVENUES	59.25	0.00	59.25	100.0%
Total Income	59.25	0.00	59.25	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	-11,437.89	-5,000.00	-6,437.89	228.76%
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	**-11,437.89**	**-3,790.00**	**-7,647.89**	**301.79%**

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

	Jan - Oct 17	Budget	$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
REVENUES				
6345 · Lottery Proceeds	4,111.93	7,000.00	-2,888.07	58.74%
Total REVENUES	4,111.93	7,000.00	-2,888.07	58.74%
Total Income	4,111.93	7,000.00	-2,888.07	58.74%
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	4,111.93	5,790.00	-1,678.07	71.02%
Net Income	**4,111.93**	**5,790.00**	**-1,678.07**	**71.02%**

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	5,400.96	-	5,400.96	-	4,169.54	-	1,231.42	-	-
10/10/2017	5,238.34	-	5,238.34	-	4,044.00	-	1,194.34	-	-
11/10/2017				-	-	-	-	-	-
12/10/2017				-	-	-	-	-	-
1/10/2018				-	-	-	-	-	-
	477,224.93	440,075.25	43,745.40	339,738.09	33,771.45	100,337.16	9,973.95	(6,601.20)	5.48