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

ASSETS	
Current Assets	
1000 - Checking	112,850.33
1111 · Reserve Fund ICS MMDA 6007260	241,859.68
1112 · Suppl Res ICS MMDA 6007279	224,036.17
1113 · Project Fund ICS MMDA 6007287	141,854.40
1115 · Bond Fund 7329962	126.60
Total Checking/Savings	720,727.18
Other Current Assets	
1460 · Prepaid Expenses	3,281.67
Total Other Current Assets	3,281.67
Total Current Assets	724,008.85
TOTAL ASSETS	**724,008.85**
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2500 · Accounts Payable	5,131.10
Total Accounts Payable	5,131.10
Other Current Liabilities	
24000 · Payroll Liabilities	703.80
Total Other Current Liabilities	703.80
Total Current Liabilities	5,834.90
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	5,834.90
Equity	
32000 · Fund Balances	615,590.19
Net Income	102,583.76
Total Equity	718,173.95
TOTAL LIABILITIES & EQUITY	**724,008.85**

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

	Jan - Dec 17	Budget	$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
REVENUES				
6345 · Lottery Proceeds	5,718.02	7,000.00	-1,281.98	81.69%
Total REVENUES	5,718.02	7,000.00	-1,281.98	81.69%
Total Income	5,718.02	7,000.00	-1,281.98	81.69%
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	5,718.02	5,790.00	-71.98	98.76%
Net Income	**5,718.02**	**5,790.00**	**-71.98**	**98.76%**

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

	Jan - Dec 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	65.07			
Total REVENUES	65.07	0.00	65.07	100.0%
Total Income	65.07	0.00	65.07	100.0%
Expense				
EXPENDITURES				
9600 · Capital Projects				
9640 · Park/Streetscape	1,882.14	5,000.00	-3,117.86	37.64%
Total 9600 · Capital Projects	1,882.14	5,000.00	-3,117.86	37.64%
Total EXPENDITURES	1,882.14	5,000.00	-3,117.86	37.64%
Total Expense	1,882.14	5,000.00	-3,117.86	37.64%
Net Ordinary Income	-1,817.07	-5,000.00	3,182.93	36.34%
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	**-1,817.07**	**-3,790.00**	**1,972.93**	**47.94%**

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

	Jan - Dec 17	Budget	$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
REVENUES				
6320 · Property Taxes	100,715.92	100,723.00	-7.08	99.99%
6340 · Specific Ownership Tax	12,590.94	10,032.00	2,558.94	125.51%
6360 · Interest Income	99.73	10.00	89.73	997.3%
6450 · Other Income	4,678.00	2,137.00	2,541.00	218.91%
Total REVENUES	118,084.59	112,902.00	5,182.59	104.59%
Total Income	118,084.59	112,902.00	5,182.59	104.59%
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	12,600.00	14,000.00	-1,400.00	90.0%
7200 · County Treasurer's Fee	6,627.53	6,627.00	0.53	100.01%
7260 · Director's Fee	4,600.00	6,500.00	-1,900.00	70.77%
7560 · Payroll Taxes	351.90	675.00	-323.10	52.13%
7440 · District Management /Accounting	20,427.03	19,000.00	1,427.03	107.51%
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	22,716.34	15,000.00	7,716.34	151.44%
7460 · Legal	3,271.00	5,000.00	-1,729.00	65.42%
7480 · Miscellaneous	232.37	500.00	-267.63	46.47%
7590 · Design Review Committee	2,700.00	2,700.00	0.00	100.0%
7580 · Publication of Notices	91.26	150.00	-58.74	60.84%
7240 · Utilities	8,356.10	16,000.00	-7,643.90	52.23%
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	91,642.69	101,489.00	-9,846.31	90.3%
Total Expense	91,642.69	101,489.00	-9,846.31	90.3%
Net Ordinary Income	26,441.90	11,413.00	15,028.90	231.68%
	26,441.90	**11,413.00**	**15,028.90**	**231.68%**
Net Income				

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

	Jan - Dec 17	Budget	$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
REVENUES				
6320 · Property Taxes	341,020.59	341,045.00	-24.41	99.99%
6340 · Specific Ownership Tax	42,632.53	33,968.00	8,664.53	125.51%
6360 · Interest Income	199.46	100.00	99.46	199.46%
Total REVENUES	383,852.58	375,113.00	8,739.58	102.33%
Total Income	383,852.58	375,113.00	8,739.58	102.33%
Expense				
EXPENDITURES				
7490 · Banking Fees	70.00			
7400 · Developer Reimbursements	10,000.00			
7575 · Paying Agent Fees	2,291.67	1,000.00	1,291.67	229.17%
7395 · 2015A Bonds Interest	299,250.00	299,250.00	0.00	100.0%
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	311,611.67	449,469.00	-137,857.33	69.33%
Total Expense	311,611.67	449,469.00	-137,857.33	69.33%
Net Ordinary Income	72,240.91	-74,356.00	146,596.91	-97.16%
Net Income	**72,240.91**	**-74,356.00**	**146,596.91**	**-97.16%**

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	7,753.49	1,661.26	6,024.31	1,282.49	4,650.77	378.77	1,373.54	(26.33)	94.25
12/10/2017	5,453.76	-	5,453.76	-	4,210.30	-	1,243.46	-	-
1/10/2018				-	-	-	-	-	-
	490,432.18	441,736.51	55,223.47	341,020.59	42,632.52	100,715.92	12,590.95	(6,627.53)	99.73