Cumberland Green Metropolitan District
Balance Sheet
All Funds

As of January 31, 2018

ASSETS	
Current Assets	
Checking/Savings	
1000 · COBiz Checking-8407	111,273.31
1111 · Reserve Fund ICS MMDA 6007260	241,880.19
1112 · Suppl Res ICS MMDA 6007279	224,045.67
1113 · Project Fund ICS MMDA 6007287	141,866.43
1115 · Bond Fund 7329962	127.60
Total Checking/Savings	719,193.20
Other Current Assets	
1210 · Property Tax Receivable	480,385.00
Total Other Current Assets	480,385.00
Total Current Assets	1,199,578.20
TOTAL ASSETS	**1,199,578.20**
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2500 · Accounts Payable	7,317.22
Total Accounts Payable	7,317.22
Other Current Liabilities	
2600 · Deferred Property Taxes	480,385.00
24000 · Payroll Liabilities	30.60
Total Other Current Liabilities	480,415.60
Total Current Liabilities	487,732.82
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	487,732.82
Equity	
32000 · Fund Balances	717,470.79
Net Income	-5,625.41
Total Equity	711,845.38
TOTAL LIABILITIES & EQUITY	**1,199,578.20**

Cumberland Green Metropolitan District
General Fund
Profit & Loss Budget vs. Actual
January 2018

	Jan 18	Budget	$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
REVENUES				
6320 · Property Taxes	0.00	109,528.00	-109,528.00	0.0%
6340 · Specific Ownership Tax	1,055.25	11,400.00	-10,344.75	9.26%
6360 · Interest Income	0.00	25.00	-25.00	0.0%
6380 · Fines Income	0.00	2,500.00	-2,500.00	0.0%
6450 · Other Income	0.00	25,000.00	-25,000.00	0.0%
Total REVENUES	1,055.25	148,453.00	-147,397.75	0.71%
Total Income	1,055.25	148,453.00	-147,397.75	0.71%
Expense				
EXPENDITURES				
7020 · Audit	0.00	6,600.00	-6,600.00	0.0%
7490 · Banking Fees	0.00	400.00	-400.00	0.0%
7230 · Communications	0.00	1,200.00	-1,200.00	0.0%
7250 · Covenant Enforcement	1,325.00	16,000.00	-14,675.00	8.28%
7200 · County Treasurer's Fee	0.00	7,205.00	-7,205.00	0.0%
7260 · Director's Fee	400.00	7,000.00	-6,600.00	5.71%
7560 · Payroll Taxes	0.00	825.00	-825.00	0.0%
7440 · District Management /Accounting	1,727.80	24,000.00	-22,272.20	7.2%
7441 · District Management - Special	0.00	5,000.00	-5,000.00	0.0%
7450 · Dues, Fees, Memberships	527.26	500.00	27.26	105.45%
7255 · Election	0.00	6,000.00	-6,000.00	0.0%
7350 · Event Expense	0.00	500.00	-500.00	0.0%
7360 · Insurance and bonds	3,281.67	3,282.00	-0.33	99.99%
7485 · Landscape Maintenance	0.00	23,000.00	-23,000.00	0.0%
7460 · Legal	0.00	5,000.00	-5,000.00	0.0%
7461 · Legal - Special Services	0.00	20,000.00	-20,000.00	0.0%
7480 · Miscellaneous	0.00	500.00	-500.00	0.0%
7590 · Design Review Committee	225.00	2,700.00	-2,475.00	8.33%
7580 · Publication of Notices	0.00	200.00	-200.00	0.0%
7240 · Utilities	0.00	14,000.00	-14,000.00	0.0%
7620 · TABOR Reserve	0.00	4,454.00	-4,454.00	0.0%
Total EXPENDITURES	7,486.73	148,366.00	-140,879.27	5.05%
Total Expense	7,486.73	148,366.00	-140,879.27	5.05%
Net Ordinary Income	-6,431.48	87.00	-6,518.48	-7,392.51%
Net Income	**-6,431.48**	**87.00**	**-6,518.48**	**-7,392.51%**

Cumberland Green Metropolitan District
Debt Service Fund
Profit & Loss Budget vs. Actual
January 2018

	Jan 18	Budget	$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
REVENUES				
6320 · Property Taxes	0.00	370,857.00	-370,857.00	0.0%
6340 · Specific Ownership Tax	3,573.03	38,600.00	-35,026.97	9.26%
6360 · Interest Income	30.01	250.00	-219.99	12.0%
Total REVENUES	3,603.04	409,707.00	-406,103.96	0.88%
Total Income	3,603.04	409,707.00	-406,103.96	0.88%
Expense				
EXPENDITURES				
7480 · Miscellaneous	0.00	30.00	-30.00	0.0%
7575 · Paying Agent Fees	2,500.00	2,292.00	208.00	109.08%
7395 · 2015A Bonds Interest	0.00	299,250.00	-299,250.00	0.0%
7391 · Payment to Oakwood Homes	0.00	91,719.00	-91,719.00	0.0%
7610 · Transf to Capital Project Fund	0.00	50,000.00	-50,000.00	0.0%
Total EXPENDITURES	2,500.00	443,291.00	-440,791.00	0.56%
Total Expense	2,500.00	443,291.00	-440,791.00	0.56%
Net Ordinary Income	1,103.04	-33,584.00	34,687.04	-3.28%
Net Income	**1,103.04**	**-33,584.00**	**34,687.04**	**-3.28%**

Cumberland Green Metropolitan District
Capital Projects Fund
Profit & Loss Budget vs. Actual
January 2018

	Jan 18	Budget	$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
REVENUES				
6360 · Interest Income	12.03	75.00	-62.97	16.04%
6357 · Transfer from Debt Service	0.00	50,000.00	-50,000.00	0.0%
Total REVENUES	12.03	50,075.00	-50,062.97	0.02%
Total Income	12.03	50,075.00	-50,062.97	0.02%
Expense				
EXPENDITURES				
7490 · Banking Fees	0.00	30.00	-30.00	0.0%
9600 · Capital Projects				
9635 · Well Installation and Develop	0.00	35,000.00	-35,000.00	0.0%
9640 · Park/Streetscape	309.00	4,000.00	-3,691.00	7.73%
Total 9600 · Capital Projects	309.00	39,000.00	-38,691.00	0.79%
Total EXPENDITURES	309.00	39,030.00	-38,721.00	0.79%
Total Expense	309.00	39,030.00	-38,721.00	0.79%
Net Ordinary Income	-296.97	11,045.00	-11,341.97	-2.69%
Net Income	**-296.97**	**11,045.00**	**-11,341.97**	**-2.69%**

Cumberland Green Metropolitan District
Conservation Trust Fund
Profit & Loss Budget vs. Actual
January 2018

	Jan 18	Budget	$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
REVENUES				
6345 · Lottery Proceeds	0.00	6,000.00	-6,000.00	0.0%
Total REVENUES	0.00	6,000.00	-6,000.00	0.0%
Total Income	0.00	6,000.00	-6,000.00	0.0%
Net Ordinary Income	0.00	6,000.00	-6,000.00	0.0%
Net Income	**0.00**	**6,000.00**	**-6,000.00**	**0.0%**

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	4,628.28		4,628.28	-	3,573.03	-	1,055.25	-	-
	495,060.46	441,736.51	59,851.75	341,020.59	46,205.55	100,715.92	13,646.20	(6,627.53)	99.73