Cumberland Green Metropolitan District
Balance Sheet
All Funds
As of February 28, 2018

ASSETS	
Current Assets	
Checking/Savings	
1000 · COBiz Checking-8407	116,192.66
1111 · Reserve Fund ICS MMDA 6007260	241,889.45
1112 · Suppl Res ICS MMDA 6007279	224,054.25
1113 · Project Fund ICS MMDA 6007287	141,871.86
1115 · Bond Fund 7329962	127.60
Total Checking/Savings	724,135.82
Other Current Assets	
1210 · Property Tax Receivable	472,349.00
Total Other Current Assets	472,349.00
Total Current Assets	1,196,484.82
TOTAL ASSETS	**1,196,484.82**
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2500 · Accounts Payable	7,328.19
Total Accounts Payable	7,328.19
Other Current Liabilities	
2600 · Deferred Property Taxes	472,349.00
24000 · Payroll Liabilities	61.20
Total Other Current Liabilities	472,410.20
Total Current Liabilities	479,738.39
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	479,738.39
Equity	
32000 · Fund Balances	717,470.79
Net Income	-724.36
Total Equity	716,746.43
TOTAL LIABILITIES & EQUITY	**1,196,484.82**

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

	Jan - Feb 18	Budget	$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
REVENUES				
6320 · Property Taxes	1,832.32	109,528.00	-107,695.68	1.67%
6340 · Specific Ownership Tax	2,124.58	11,400.00	-9,275.42	18.64%
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	3,956.90	148,453.00	-144,496.10	2.67%
Total Income	3,956.90	148,453.00	-144,496.10	2.67%
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	600.00	1,200.00	-600.00	50.0%
7250 · Covenant Enforcement	3,607.00	16,000.00	-12,393.00	22.54%
7200 · County Treasurer's Fee	120.55	7,205.00	-7,084.45	1.67%
7260 · Director's Fee	800.00	7,000.00	-6,200.00	11.43%
7560 · Payroll Taxes	0.00	825.00	-825.00	0.0%
7440 · District Management /Accounting	3,478.31	24,000.00	-20,521.69	14.49%
7441 · District Management - Special	118.75	5,000.00	-4,881.25	2.38%
7450 · Dues, Fees, Memberships	527.26	500.00	27.26	105.45%
7255 · Election	700.60	6,000.00	-5,299.40	11.68%
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	850.00	23,000.00	-22,150.00	3.7%
7460 · Legal	59.21	5,000.00	-4,940.79	1.18%
7461 · Legal - Special Services	700.00	20,000.00	-19,300.00	3.5%
7480 · Miscellaneous	0.00	500.00	-500.00	0.0%
7590 · Design Review Committee	450.00	2,700.00	-2,250.00	16.67%
7580 · Publication of Notices	42.12	200.00	-157.88	21.06%
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	15,335.47	148,366.00	-133,030.53	10.34%
Total Expense	15,335.47	148,366.00	-133,030.53	10.34%
Net Ordinary Income	-11,378.57	87.00	-11,465.57	-13,078.82%
Net Income	**-11,378.57**	**87.00**	**-11,465.57**	**-13,078.82%**

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

	Jan - Feb 18	Budget	$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
REVENUES				
6320 · Property Taxes	6,204.16	370,857.00	-364,652.84	1.67%
6340 · Specific Ownership Tax	7,193.74	38,600.00	-31,406.26	18.64%
6360 · Interest Income	47.85	250.00	-202.15	19.14%
Total REVENUES	13,445.75	409,707.00	-396,261.25	3.28%
Total Income	13,445.75	409,707.00	-396,261.25	3.28%
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	10,945.75	-33,584.00	44,529.75	-32.59%
Net Income	**10,945.75**	**-33,584.00**	**44,529.75**	**-32.59%**

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

	Jan - Feb 18	Budget	$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
REVENUES				
6360 · Interest Income	17.46	75.00	-57.54	23.28%
6357 · Transfer from Debt Service	0.00	50,000.00	-50,000.00	0.0%
Total REVENUES	17.46	50,075.00	-50,057.54	0.04%
Total Income	17.46	50,075.00	-50,057.54	0.04%
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	-291.54	11,045.00	-11,336.54	-2.64%
Net Income	**-291.54**	**11,045.00**	**-11,336.54**	**-2.64%**

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

	Jan - Feb 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 - 2018									
	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)	
2/9/2018	12,605.97	8,036.48	4,690.04	6,204.16	3,620.71	1,832.32	1,069.33	(120.55)	-
				-	-	-	-	-	-
				-	-	-	-	-	-
				-	-	-	-	-	-
				-	-	-	-	-	-
				-	-	-	-	-	-
				-	-	-	-	-	-
				-	-	-	-	-	-
				-	-	-	-	-	-
				-	-	-	-	-	-
				-	-	-	-	-	-
				-	-	-	-	-	-
	12,605.97	8,036.48	4,690.04	6,204.16	3,620.71	1,832.32	1,069.33	(120.55)	-