Cumberland Green Metropolitan District
All Funds
Balance Sheet
As of March 31, 2018

ASSETS	
Current Assets	
Checking/Savings	
1000 · COBiz Checking-8407	326,891.34
1111 · Reserve Fund ICS MMDA 6007260	241,899.70
1112 · Suppl Res ICS MMDA 6007279	224,063.75
1113 · Project Fund ICS MMDA 6007287	141,877.88
1115 · Bond Fund 7329962	127.60
Total Checking/Savings	934,860.27
Other Current Assets	
1210 · Deferred Prop Tax Receiv	256,384.00
Total Other Current Assets	256,384.00
Total Current Assets	1,191,244.27
TOTAL ASSETS	**1,191,244.27**
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2500 · Accounts Payable	3,571.79
Total Accounts Payable	3,571.79
Other Current Liabilities	
2600 · Deferred Property Taxes	256,384.00
24000 · Payroll Liabilities	91.80
Total Other Current Liabilities	256,475.80
Total Current Liabilities	260,047.59
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	260,047.59
Equity	
32000 · Fund Balances	717,470.79
Net Income	213,725.89
Total Equity	931,196.68
TOTAL LIABILITIES & EQUITY	**1,191,244.27**

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

	Jan - Mar 18	Budget	$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
REVENUES				
6320 · Property Taxes	51,072.24	109,528.00	-58,455.76	46.63%
6340 · Specific Ownership Tax	3,117.77	11,400.00	-8,282.23	27.35%
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	54,190.01	148,453.00	-94,262.99	36.5%
Total Income	54,190.01	148,453.00	-94,262.99	36.5%
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	4,932.00	16,000.00	-11,068.00	30.83%
7200 · County Treasurer's Fee	3,360.02	7,205.00	-3,844.98	46.64%
7260 · Director's Fee	1,200.00	7,000.00	-5,800.00	17.14%
7560 · Payroll Taxes	0.00	825.00	-825.00	0.0%
7440 · District Management /Accounting	5,211.75	24,000.00	-18,788.25	21.72%
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	960.00	23,000.00	-22,040.00	4.17%
7460 · Legal	237.56	5,000.00	-4,762.44	4.75%
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	675.00	2,700.00	-2,025.00	25.0%
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	22,546.73	148,366.00	-125,819.27	15.2%
Total Expense	22,546.73	148,366.00	-125,819.27	15.2%
Net Ordinary Income	31,643.28	87.00	31,556.28	36,371.59%
Net Income	**31,643.28**	**87.00**	**31,556.28**	**36,371.59%**

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

	Jan - Mar 18	Budget	$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
REVENUES				
6320 · Property Taxes	172,928.78	370,857.00	-197,928.22	46.63%
6340 · Specific Ownership Tax	10,556.66	38,600.00	-28,043.34	27.35%
6360 · Interest Income	67.60	250.00	-182.40	27.04%
Total REVENUES	183,553.04	409,707.00	-226,153.96	44.8%
Total Income	183,553.04	409,707.00	-226,153.96	44.8%
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	181,053.04	-33,584.00	214,637.04	-539.11%
Net Income	**181,053.04**	**-33,584.00**	**214,637.04**	**-539.11%**

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

	Jan - Mar 18	Budget	$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
REVENUES				
6360 · Interest Income	23.48	75.00	-51.52	31.31%
6357 · Transfer from Debt Service	0.00	50,000.00	-50,000.00	0.0%
Total REVENUES	23.48	50,075.00	-50,051.52	0.05%
Total Income	23.48	50,075.00	-50,051.52	0.05%
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	-285.52	11,045.00	-11,330.52	-2.59%
Net Income	**-285.52**	**11,045.00**	**-11,330.52**	**-2.59%**

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

	Jan - Mar 18	Budget	$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
REVENUES				
6345 · Lottery Proceeds	1,315.09	6,000.00	-4,684.91	21.92%
Total REVENUES	1,315.09	6,000.00	-4,684.91	21.92%
Total Income	1,315.09	6,000.00	-4,684.91	21.92%
Net Ordinary Income	1,315.09	6,000.00	-4,684.91	21.92%
Net Income	**1,315.09**	**6,000.00**	**-4,684.91**	**21.92%**

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)	-
3/9/2018	217,081.18	215,964.54	4,356.11	166,724.62	3,362.92	49,239.92	993.19	(3,239.47)	-
				-	-	-	-	-	-
				-	-	-	-	-	-
				-	-	-	-	-	-
				-	-	-	-	-	-
				-	-	-	-	-	-
				-	-	-	-	-	-
				-	-	-	-	-	-
				-	-	-	-	-	-
				-	-	-	-	-	-
				-	-	-	-	-	-
	229,687.15	224,001.02	9,046.15	172,928.79	6,983.63	51,072.23	2,062.52	(3,360.02)	-