Cumberland Green Metropolitan District
All Funds
Balance Sheet
As of April 30, 2018

ASSETS	
Current Assets	
Checking/Savings	
1000 · COBiz Checking-8407	320,827.80
1111 · Reserve Fund ICS MMDA 6007260	241,909.63
1112 · Suppl Res ICS MMDA 6007279	224,072.95
1113 · Project Fund ICS MMDA 6007287	141,883.70
1115 · Bond Fund 7329962	127.60
Total Checking/Savings	928,821.68
Other Current Assets	
1210 · Deferred Prop Tax Receiv	249,465.03
Total Other Current Assets	249,465.03
Total Current Assets	1,178,286.71
TOTAL ASSETS	**1,178,286.71**
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2500 · Accounts Payable	4,145.37
Total Accounts Payable	4,145.37
Other Current Liabilities	
2600 · Deferred Property Taxes	249,465.03
24000 · Payroll Liabilities	30.60
Total Other Current Liabilities	249,495.63
Total Current Liabilities	253,641.00
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	253,641.00
Equity	
32000 · Fund Balances	717,470.79
Net Income	207,174.92
Total Equity	924,645.71
TOTAL LIABILITIES & EQUITY	**1,178,286.71**

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

	Jan - Apr 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	6,257.00	16,000.00	-9,743.00	39.11%
7200 · County Treasurer's Fee	3,360.02	7,205.00	-3,844.98	46.64%
7260 · Director's Fee	1,600.00	7,000.00	-5,400.00	22.86%
7560 · Payroll Taxes	91.80	825.00	-733.20	11.13%
7440 · District Management /Accounting	6,934.64	24,000.00	-17,065.36	28.89%
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	781.00	6,000.00	-5,219.00	13.02%
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	2,898.75	23,000.00	-20,101.25	12.6%
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	900.00	2,700.00	-1,800.00	33.33%
7580 · Publication of Notices	70.20	200.00	-129.80	35.1%
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	28,358.65	148,366.00	-120,007.35	19.11%
Total Expense	28,358.65	148,366.00	-120,007.35	19.11%
Net Ordinary Income	25,831.36	87.00	25,744.36	29,691.22%
Net Income	**25,831.36**	**87.00**	**25,744.36**	**29,691.22%**

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

	Jan - Apr 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	86.73	250.00	-163.27	34.69%
Total REVENUES	183,572.17	409,707.00	-226,134.83	44.81%
Total Income	183,572.17	409,707.00	-226,134.83	44.81%
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	181,072.17	-33,584.00	214,656.17	-539.16%
Net Income	**181,072.17**	**-33,584.00**	**214,656.17**	**-539.16%**

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

	Jan - Apr 18	Budget	$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
REVENUES				
6360 · Interest Income	29.30	75.00	-45.70	39.07%
6357 · Transfer from Debt Service	0.00	50,000.00	-50,000.00	0.0%
Total REVENUES	29.30	50,075.00	-50,045.70	0.06%
Total Income	29.30	50,075.00	-50,045.70	0.06%
Expense				
EXPENDITURES				
7490 · Banking Fees	0.00	30.00	-30.00	0.0%
9600 · Capital Projects				
9635 · Well Installation and Develop	1,073.00	35,000.00	-33,927.00	3.07%
9640 · Park/Streetscape	0.00	4,000.00	-4,000.00	0.0%
Total 9600 · Capital Projects	1,073.00	39,000.00	-37,927.00	2.75%
Total EXPENDITURES	1,073.00	39,030.00	-37,957.00	2.75%
Total Expense	1,073.00	39,030.00	-37,957.00	2.75%
Net Ordinary Income	-1,043.70	11,045.00	-12,088.70	-9.45%
Net Income	**-1,043.70**	**11,045.00**	**-12,088.70**	**-9.45%**

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

	Jan - Apr 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%**