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

ASSETS	
Current Assets	
Checking/Savings	
1000 · COBiz Checking-8407	252,176.94
1111 · Reserve Fund ICS MMDA 6007260	241,779.01
1112 · Suppl Res ICS MMDA 6007279	225,009.21
1113 · Project Fund ICS MMDA 6007287	141,895.51
1115 · Bond Fund 7329962	107.60
Total Checking/Savings	860,968.27
Other Current Assets	
1210 · Deferred Prop Tax Receiv	176,728.27
Total Other Current Assets	176,728.27
Total Current Assets	1,037,696.54
TOTAL ASSETS	**1,037,696.54**
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2500 · Accounts Payable	15,571.03
Total Accounts Payable	15,571.03
Other Current Liabilities	
2600 · Deferred Property Taxes	176,728.27
24000 · Payroll Liabilities	84.15
Total Other Current Liabilities	176,812.42
Total Current Liabilities	192,383.45
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	192,383.45
Equity	
32000 · Fund Balances	722,099.07
Net Income	123,214.02
Total Equity	845,313.09
TOTAL LIABILITIES & EQUITY	**1,037,696.54**

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

	Jan - Jun 18	Budget	$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
REVENUES				
6320 · Property Taxes	69,233.75	109,528.00	-40,294.25	63.21%
6340 · Specific Ownership Tax	5,338.35	11,400.00	-6,061.65	46.83%
6360 · Interest Income	8.84	25.00	-16.16	35.36%
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	74,580.94	148,453.00	-73,872.06	50.24%
Total Income	74,580.94	148,453.00	-73,872.06	50.24%
Expense				
EXPENDITURES				
7020 · Audit	2,571.25	6,600.00	-4,028.75	38.96%
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	8,832.00	16,000.00	-7,168.00	55.2%
7200 · County Treasurer's Fee	4,554.99	7,205.00	-2,650.01	63.22%
7260 · Director's Fee	2,300.00	7,000.00	-4,700.00	32.86%
7560 · Payroll Taxes	91.80	825.00	-733.20	11.13%
7440 · District Management /Accounting	10,409.35	24,000.00	-13,590.65	43.37%
7441 · District Management - Special	712.14	5,000.00	-4,287.86	14.24%
7450 · Dues, Fees, Memberships	527.26	500.00	27.26	105.45%
7255 · Election	1,967.10	6,000.00	-4,032.90	32.79%
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	7,735.06	23,000.00	-15,264.94	33.63%
7460 · Legal	1,482.43	5,000.00	-3,517.57	29.65%
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	2,482.00	2,700.00	-218.00	91.93%
7580 · Publication of Notices	100.62	200.00	-99.38	50.31%
7240 · Utilities	3,579.66	14,000.00	-10,420.34	25.57%
7620 · TABOR Reserve	0.00	4,454.00	-4,454.00	0.0%
Total EXPENDITURES	51,927.33	148,366.00	-96,438.67	35.0%
Total Expense	51,927.33	148,366.00	-96,438.67	35.0%
Net Ordinary Income	22,653.61	87.00	22,566.61	26,038.63%
Net Income	**22,653.61**	**87.00**	**22,566.61**	**26,038.63%**

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

	Jan - Jun 18	Budget	$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
REVENUES				
6320 · Property Taxes	234,423.00	370,857.00	-136,434.00	63.21%
6340 · Specific Ownership Tax	18,075.47	38,600.00	-20,524.53	46.83%
6360 · Interest Income	115.70	250.00	-134.30	46.28%
Total REVENUES	252,614.17	409,707.00	-157,092.83	61.66%
Total Income	252,614.17	409,707.00	-157,092.83	61.66%
Expense				
EXPENDITURES				
7490 · Banking Fees	20.00			
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	149,625.00	299,250.00	-149,625.00	50.0%
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	152,145.00	443,291.00	-291,146.00	34.32%
Total Expense	152,145.00	443,291.00	-291,146.00	34.32%
Net Ordinary Income	100,469.17	-33,584.00	134,053.17	-299.16%
Net Income	**100,469.17**	**-33,584.00**	**134,053.17**	**-299.16%**

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

	Jan - Jun 18	Budget	$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
REVENUES				
6360 · Interest Income	41.11	75.00	-33.89	54.81%
6357 · Transfer from Debt Service	0.00	50,000.00	-50,000.00	0.0%
Total REVENUES	41.11	50,075.00	-50,033.89	0.08%
Total Income	41.11	50,075.00	-50,033.89	0.08%
Expense				
EXPENDITURES				
7490 · Banking Fees	0.00	30.00	-30.00	0.0%
9600 · Capital Projects				
9635 · Well Installation and Develop	3,001.66	35,000.00	-31,998.34	8.58%
9640 · Park/Streetscape	0.00	4,000.00	-4,000.00	0.0%
Total 9600 · Capital Projects	3,001.66	39,000.00	-35,998.34	7.7%
Total EXPENDITURES	3,001.66	39,030.00	-36,028.34	7.69%
Total Expense	3,001.66	39,030.00	-36,028.34	7.69%
Net Ordinary Income	-2,960.55	11,045.00	-14,005.55	-26.8%
Net Income	**-2,960.55**	**11,045.00**	**-14,005.55**	**-26.8%**

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

	Jan - Jun 18	Budget	$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
REVENUES				
6345 · Lottery Proceeds	3,051.79	6,000.00	-2,948.21	50.86%
Total REVENUES	3,051.79	6,000.00	-2,948.21	50.86%
Total Income	3,051.79	6,000.00	-2,948.21	50.86%
Net Ordinary Income	3,051.79	6,000.00	-2,948.21	50.86%
Net Income	**3,051.79**	**6,000.00**	**-2,948.21**	**50.86%**

Cumberland Green Mill Levy Record - 2018									
Date Received	**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)	-
4/10/2018	11,739.26	6,918.97	4,915.37	5,341.44	3,794.67	1,577.53	1,120.70	(103.92)	8.84
5/10/2018	38,360.57	34,387.40	4,488.98	26,547.07	3,465.49	7,840.33	1,023.49	(515.81)	-
6/10/2018	42,737.44	38,349.36	4,963.32	29,605.71	3,831.68	8,743.65	1,131.64	(575.24)	-
				-	-	-	-	-	-
				-	-	-	-	-	-
				-	-	-	-	-	-
				-	-	-	-	-	-
				-	-	-	-	-	-
				-	-	-	-	-	-
				-	-	-	-	-	-
	322,524.42	303,656.75	23,413.82	234,423.01	18,075.47	69,233.74	5,338.35	(4,554.99)	8.84