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

ASSETS	
Current Assets	
Checking/Savings	
1000 · COBiz Checking-8407	404,252.80
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	1,013,044.13
Other Current Assets	
1210 · Deferred Prop Tax Receiv	3,088.05
Total Other Current Assets	3,088.05
Total Current Assets	1,016,132.18
TOTAL ASSETS	**1,016,132.18**
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2500 · Accounts Payable	14,958.62
Total Accounts Payable	14,958.62
Other Current Liabilities	
2600 · Deferred Property Taxes	3,088.05
24000 · Payroll Liabilities	114.75
Total Other Current Liabilities	3,202.80
Total Current Liabilities	18,161.42
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	18,161.42
Equity	
32000 · Fund Balances	722,099.07
Net Income	275,871.69
Total Equity	997,970.76
TOTAL LIABILITIES & EQUITY	**1,016,132.18**

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

	Jan - Jul 18	Budget	$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
REVENUES				
6320 · Property Taxes	108,823.72	109,528.00	-704.28	99.36%
6340 · Specific Ownership Tax	6,437.26	11,400.00	-4,962.74	56.47%
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	115,269.82	148,453.00	-33,183.18	77.65%
Total Income	115,269.82	148,453.00	-33,183.18	77.65%
Expense				
EXPENDITURES				
7020 · Audit	6,021.25	6,600.00	-578.75	91.23%
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	10,157.00	16,000.00	-5,843.00	63.48%
7200 · County Treasurer's Fee	7,159.59	7,205.00	-45.41	99.37%
7260 · Director's Fee	2,700.00	7,000.00	-4,300.00	38.57%
7560 · Payroll Taxes	91.80	825.00	-733.20	11.13%
7440 · District Management /Accounting	12,131.15	24,000.00	-11,868.85	50.55%
7441 · District Management - Special	1,278.21	5,000.00	-3,721.79	25.56%
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	10,626.49	23,000.00	-12,373.51	46.2%
7460 · Legal	1,502.93	5,000.00	-3,497.07	30.06%
7461 · Legal - Special Services	700.00	20,000.00	-19,300.00	3.5%
7480 · Miscellaneous	299.08	500.00	-200.92	59.82%
7590 · Design Review Committee	5,401.50	2,700.00	2,701.50	200.06%
7580 · Publication of Notices	100.62	200.00	-99.38	50.31%
7240 · Utilities	6,572.19	14,000.00	-7,427.81	46.94%
7620 · TABOR Reserve	0.00	4,454.00	-4,454.00	0.0%
Total EXPENDITURES	71,117.84	148,366.00	-77,248.16	47.93%
Total Expense	71,117.84	148,366.00	-77,248.16	47.93%
Net Ordinary Income	44,151.98	87.00	44,064.98	50,749.4%
Net Income	**44,151.98**	**87.00**	**44,064.98**	**50,749.4%**

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

	Jan - Jul 18	Budget	$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
REVENUES				
6320 · Property Taxes	368,473.25	370,857.00	-2,383.75	99.36%
6340 · Specific Ownership Tax	21,796.33	38,600.00	-16,803.67	56.47%
6360 · Interest Income	115.70	250.00	-134.30	46.28%
Total REVENUES	390,385.28	409,707.00	-19,321.72	95.28%
Total Income	390,385.28	409,707.00	-19,321.72	95.28%
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	238,240.28	-33,584.00	271,824.28	-709.39%
Net Income	**238,240.28**	**-33,584.00**	**271,824.28**	**-709.39%**

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

	Jan - Jul 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	9,613.47	35,000.00	-25,386.53	27.47%
9640 · Park/Streetscape	0.00	4,000.00	-4,000.00	0.0%
Total 9600 · Capital Projects	9,613.47	39,000.00	-29,386.53	24.65%
Total EXPENDITURES	9,613.47	39,030.00	-29,416.53	24.63%
Total Expense	9,613.47	39,030.00	-29,416.53	24.63%
Net Ordinary Income	-9,572.36	11,045.00	-20,617.36	-86.67%
Net Income	**-9,572.36**	**11,045.00**	**-20,617.36**	**-86.67%**

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

	Jan - Jul 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)	-
7/10/2018	175,855.39	173,640.22	4,819.77	134,050.25	3,720.86	39,589.97	1,098.91	(2,604.60)	-
				-	-	-	-	-	-
				-	-	-	-	-	-
				-	-	-	-	-	-
				-	-	-	-	-	-
				-	-	-	-	-	-
				-	-	-	-	-	-
	498,379.81	477,296.97	28,233.59	368,473.26	21,796.33	108,823.71	6,437.26	(7,159.59)	8.84