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

ASSETS	
Current Assets	
Checking/Savings	
1000 · COBiz Checking-8407	368,549.88
1111 · Reserve Fund ICS MMDA 6007260	241,809.43
1112 · Suppl Res ICS MMDA 6007279	225,028.26
1113 · Project Fund ICS MMDA 6007287	141,907.53
1115 · Bond Fund 7329962	107.60
Total Checking/Savings	977,402.70
Other Current Assets	
1210 · Deferred Prop Tax Receiv	2,182.05
Total Other Current Assets	2,182.05
Total Current Assets	979,584.75
TOTAL ASSETS	**979,584.75**
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2500 · Accounts Payable	12,654.92
Total Accounts Payable	12,654.92
Other Current Liabilities	
2600 · Deferred Property Taxes	2,182.05
24000 · Payroll Liabilities	-22.95
Total Other Current Liabilities	2,159.10
Total Current Liabilities	14,814.02
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	14,814.02
Equity	
32000 · Fund Balances	722,099.07
Net Income	242,671.66
Total Equity	964,770.73
TOTAL LIABILITIES & EQUITY	**979,584.75**

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

	Jan - Aug 18	Budget	$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
REVENUES				
6320 · Property Taxes	109,030.29	109,528.00	-497.71	99.55%
6340 · Specific Ownership Tax	7,610.16	11,400.00	-3,789.84	66.76%
6360 · Interest Income	26.96	25.00	1.96	107.84%
6380 · Fines Income	0.00	2,500.00	-2,500.00	0.0%
6450 · Other Income	532.00	25,000.00	-24,468.00	2.13%
Total REVENUES	117,199.41	148,453.00	-31,253.59	78.95%
Total Income	117,199.41	148,453.00	-31,253.59	78.95%
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	11,482.00	16,000.00	-4,518.00	71.76%
7200 · County Treasurer's Fee	7,173.45	7,205.00	-31.55	99.56%
7260 · Director's Fee	3,100.00	7,000.00	-3,900.00	44.29%
7560 · Payroll Taxes	91.80	825.00	-733.20	11.13%
7440 · District Management /Accounting	13,718.01	24,000.00	-10,281.99	57.16%
7441 · District Management - Special	2,104.74	5,000.00	-2,895.26	42.1%
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	5,154.30	3,282.00	1,872.30	157.05%
7485 · Landscape Maintenance	13,217.34	23,000.00	-9,782.66	57.47%
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	7,835.50	2,700.00	5,135.50	290.2%
7580 · Publication of Notices	100.62	200.00	-99.38	50.31%
7240 · Utilities	8,230.00	14,000.00	-5,770.00	58.79%
7620 · TABOR Reserve	0.00	4,454.00	-4,454.00	0.0%
Total EXPENDITURES	83,825.38	148,366.00	-64,540.62	56.5%
Total Expense	83,825.38	148,366.00	-64,540.62	56.5%
Net Ordinary Income	33,374.03	87.00	33,287.03	38,360.95%
Net Income	**33,374.03**	**87.00**	**33,287.03**	**38,360.95%**

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

	Jan - Aug 18	Budget	$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
REVENUES				
6320 · Property Taxes	369,172.68	370,857.00	-1,684.32	99.55%
6340 · Specific Ownership Tax	25,767.73	38,600.00	-12,832.27	66.76%
6360 · Interest Income	165.17	250.00	-84.83	66.07%
Total REVENUES	395,105.58	409,707.00	-14,601.42	96.44%
Total Income	395,105.58	409,707.00	-14,601.42	96.44%
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	242,960.58	-33,584.00	276,544.58	-723.44%
Net Income	**242,960.58**	**-33,584.00**	**276,544.58**	**-723.44%**

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

	Jan - Aug 18	Budget	$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
REVENUES				
6360 · Interest Income	53.13	75.00	-21.87	70.84%
6357 · Transfer from Debt Service	0.00	50,000.00	-50,000.00	0.0%
Total REVENUES	53.13	50,075.00	-50,021.87	0.11%
Total Income	53.13	50,075.00	-50,021.87	0.11%
Expense				
EXPENDITURES				
7490 · Banking Fees	0.00	30.00	-30.00	0.0%
9600 · Capital Projects				
9635 · Well Installation and Develop	28,667.87	35,000.00	-6,332.13	81.91%
9640 · Park/Streetscape	0.00	4,000.00	-4,000.00	0.0%
Total 9600 · Capital Projects	28,667.87	39,000.00	-10,332.13	73.51%
Total EXPENDITURES	28,667.87	39,030.00	-10,362.13	73.45%
Total Expense	28,667.87	39,030.00	-10,362.13	73.45%
Net Ordinary Income	-28,614.74	11,045.00	-39,659.74	-259.07%
Net Income	**-28,614.74**	**11,045.00**	**-39,659.74**	**-259.07%**

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

	Jan - Aug 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%
Expense				
EXPENDITURES				
7485 · Landscape Maintenance	8,100.00			
Total EXPENDITURES	8,100.00			
Total Expense	8,100.00			
Net Ordinary Income	-5,048.21	6,000.00	-11,048.21	-84.14%
Net Income	**-5,048.21**	**6,000.00**	**-11,048.21**	**-84.14%**

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)	-
8/10/2018	6,054.56	906.00	5,144.30	699.43	3,971.40	206.57	1,172.90	(13.86)	18.12
				-	-	-	-	-	-
				-	-	-	-	-	-
				-	-	-	-	-	-
				-	-	-	-	-	-
				-	-	-	-	-	-
	504,434.37	478,202.97	33,377.89	369,172.69	25,767.73	109,030.28	7,610.16	(7,173.45)	26.96