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

ASSETS	
Current Assets	
Checking/Savings	
1000 · COBiz Checking-8407	360,771.44
1111 · Reserve Fund ICS MMDA 6007260	241,819.34
1112 · Suppl Res ICS MMDA 6007279	225,037.50
1113 · Project Fund ICS MMDA 6007287	141,913.35
1115 · Bond Fund 7329962	107.60
Total Checking/Savings	969,649.23
Other Current Assets	
1210 · Deferred Prop Tax Receiv	1,045.05
Total Other Current Assets	1,045.05
Total Current Assets	970,694.28
TOTAL ASSETS	**970,694.28**
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2500 · Accounts Payable	33,401.85
Total Accounts Payable	33,401.85
Other Current Liabilities	
2600 · Deferred Property Taxes	1,045.05
24000 · Payroll Liabilities	15.30
Total Other Current Liabilities	1,060.35
Total Current Liabilities	34,462.20
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	34,462.20
Equity	
32000 · Fund Balances	722,099.07
Net Income	214,133.01
Total Equity	936,232.08
TOTAL LIABILITIES & EQUITY	**970,694.28**

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

	Jan - Sep 18	Budget	$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
REVENUES				
6320 · Property Taxes	109,289.53	109,528.00	-238.47	99.78%
6340 · Specific Ownership Tax	8,753.34	11,400.00	-2,646.66	76.78%
6360 · Interest Income	72.44	25.00	47.44	289.76%
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	118,647.31	148,453.00	-29,805.69	79.92%
Total Income	118,647.31	148,453.00	-29,805.69	79.92%
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	1,415.71	1,200.00	215.71	117.98%
7250 · Covenant Enforcement	12,807.00	16,000.00	-3,193.00	80.04%
7200 · County Treasurer's Fee	7,191.19	7,205.00	-13.81	99.81%
7260 · Director's Fee	3,600.00	7,000.00	-3,400.00	51.43%
7560 · Payroll Taxes	91.80	825.00	-733.20	11.13%
7440 · District Management /Accounting	15,448.26	24,000.00	-8,551.74	64.37%
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	16,490.79	23,000.00	-6,509.21	71.7%
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	9,578.00	2,700.00	6,878.00	354.74%
7580 · Publication of Notices	100.62	200.00	-99.38	50.31%
7240 · Utilities	9,975.52	14,000.00	-4,024.48	71.25%
7620 · TABOR Reserve	0.00	4,454.00	-4,454.00	0.0%
Total EXPENDITURES	94,975.55	148,366.00	-53,390.45	64.01%
Total Expense	94,975.55	148,366.00	-53,390.45	64.01%
Net Ordinary Income	23,671.76	87.00	23,584.76	27,208.92%
Net Income	**23,671.76**	**87.00**	**23,584.76**	**27,208.92%**

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

	Jan - Dec 18	Budget	$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
REVENUES				
6320 · Property Taxes	370,050.44	370,857.00	-806.56	99.78%
6340 · Specific Ownership Tax	29,638.51	38,600.00	-8,961.49	76.78%
6360 · Interest Income	184.32	250.00	-65.68	73.73%
Total REVENUES	399,873.27	409,707.00	-9,833.73	97.6%
Total Income	399,873.27	409,707.00	-9,833.73	97.6%
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	247,728.27	-33,584.00	281,312.27	-737.64%
Net Income	**247,728.27**	**-33,584.00**	**281,312.27**	**-737.64%**

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

	Jan - Sep 18	Budget	$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
REVENUES				
6360 · Interest Income	58.95	75.00	-16.05	78.6%
6357 · Transfer from Debt Service	0.00	50,000.00	-50,000.00	0.0%
Total REVENUES	58.95	50,075.00	-50,016.05	0.12%
Total Income	58.95	50,075.00	-50,016.05	0.12%
Expense				
EXPENDITURES				
7490 · Banking Fees	0.00	30.00	-30.00	0.0%
9600 · Capital Projects				
9635 · Well Installation and Develop	53,577.54	35,000.00	18,577.54	153.08%
9640 · Park/Streetscape	0.00	4,000.00	-4,000.00	0.0%
Total 9600 · Capital Projects	53,577.54	39,000.00	14,577.54	137.38%
Total EXPENDITURES	53,577.54	39,030.00	14,547.54	137.27%
Total Expense	53,577.54	39,030.00	14,547.54	137.27%
Net Ordinary Income	-53,518.59	11,045.00	-64,563.59	-484.55%
Net Income	**-53,518.59**	**11,045.00**	**-64,563.59**	**-484.55%**

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

	Jan - Dec 18	Budget	$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
REVENUES				
6345 · Lottery Proceeds	4,351.57	6,000.00	-1,648.43	72.53%
Total REVENUES	4,351.57	6,000.00	-1,648.43	72.53%
Total Income	4,351.57	6,000.00	-1,648.43	72.53%
Expense				
EXPENDITURES				
7485 · Landscape Maintenance	8,100.00			
Total EXPENDITURES	8,100.00			
Total Expense	8,100.00			
Net Ordinary Income	-3,748.43	6,000.00	-9,748.43	-62.47%
Net Income	**-3,748.43**	**6,000.00**	**-9,748.43**	**-62.47%**

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
9/10/2018	6,178.70	1,137.00	5,013.96	877.76	3,870.78	259.24	1,143.18	(17.74)	45.48
				-	-	-	-	-	-
				-	-	-	-	-	-
				-	-	-	-	-	-
	510,613.07	479,339.97	38,391.85	370,050.46	29,638.51	109,289.51	8,753.34	(7,191.19)	72.44