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

ASSETS	
Current Assets	
Checking/Savings	
1000 · COBiz Checking-8407	115,704.79
1110 · Bond Fund ICS MMDA 6007252	111,734.67
1111 · Reserve Fund ICS MMDA 6007260	241,819.33
1112 · Suppl Res ICS MMDA 6007279	225,047.09
1113 · Project Fund ICS MMDA 6007287	91,927.92
1115 · Bond Fund 7329962	2,000.00
Total Checking/Savings	788,233.80
Total Current Assets	788,233.80
TOTAL ASSETS	**788,233.80**
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2500 · Accounts Payable	3,391.74
Total Accounts Payable	3,391.74
Other Current Liabilities	
24000 · Payroll Liabilities	193.90
Total Other Current Liabilities	193.90
Total Current Liabilities	3,585.64
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	3,585.64
Equity	
32000 · Fund Balances	722,099.07
Net Income	62,549.09
Total Equity	784,648.16
TOTAL LIABILITIES & EQUITY	**788,233.80**

Cumberland Green Metropolitan District
General 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	109,534.23	109,528.00	6.23	100.01%
6340 · Specific Ownership Tax	12,624.35	11,400.00	1,224.35	110.74%
6360 · Interest Income	72.44	25.00	47.44	289.76%
6380 · Fines Income	532.00	2,500.00	-1,968.00	21.28%
6450 · Other Income	532.00	25,000.00	-24,468.00	2.13%
Total REVENUES	123,295.02	148,453.00	-25,157.98	83.05%
Total Income	123,295.02	148,453.00	-25,157.98	83.05%
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	16,707.00	16,000.00	707.00	104.42%
7200 · County Treasurer's Fee	7,207.29	7,205.00	2.29	100.03%
7260 · Director's Fee	4,900.00	7,000.00	-2,100.00	70.0%
7560 · Payroll Taxes	369.85	825.00	-455.15	44.83%
7440 · District Management /Accounting	20,244.41	24,000.00	-3,755.59	84.35%
7441 · District Management - Special	2,951.94	5,000.00	-2,048.06	59.04%
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	20,368.29	23,000.00	-2,631.71	88.56%
7460 · Legal	3,870.11	5,000.00	-1,129.89	77.4%
7461 · Legal - Special Services	700.00	20,000.00	-19,300.00	3.5%
7480 · Miscellaneous	839.08	500.00	339.08	167.82%
7590 · Design Review Committee	11,379.00	2,700.00	8,679.00	421.44%
7580 · Publication of Notices	133.38	200.00	-66.62	66.69%
7240 · Utilities	12,432.46	14,000.00	-1,567.54	88.8%
7620 · TABOR Reserve	0.00	4,454.00	-4,454.00	0.0%
Total EXPENDITURES	117,188.43	148,366.00	-31,177.57	78.99%
Total Expense	117,188.43	148,366.00	-31,177.57	78.99%
Net Ordinary Income	6,106.59	87.00	6,019.59	7,019.07%
Net Income	**6,106.59**	**87.00**	**6,019.59**	**7,019.07%**

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	370,878.98	370,857.00	21.98	100.01%
6340 · Specific Ownership Tax	42,745.59	38,600.00	4,145.59	110.74%
6360 · Interest Income	243.05	250.00	-6.95	97.22%
Total REVENUES	413,867.62	409,707.00	4,160.62	101.02%
Total Income	413,867.62	409,707.00	4,160.62	101.02%
Expense				
EXPENDITURES				
7490 · Banking Fees	40.00			
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	299,250.00	299,250.00	0.00	100.0%
7391 · Payment to Oakwood Homes	0.00	91,719.00	-91,719.00	0.0%
7610 · Transf to Capital Project Fund	50,000.00	50,000.00	0.00	100.0%
Total EXPENDITURES	351,790.00	443,291.00	-91,501.00	79.36%
Total Expense	351,790.00	443,291.00	-91,501.00	79.36%
Net Ordinary Income	62,077.62	-33,584.00	95,661.62	-184.84%
Net Income	**62,077.62**	**-33,584.00**	**95,661.62**	**-184.84%**

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

	Jan - Dec 18	Budget	$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
REVENUES				
6360 · Interest Income	73.52	75.00	-1.48	98.03%
6357 · Transfer from Debt Service	50,000.00	50,000.00	0.00	100.0%
Total REVENUES	50,073.52	50,075.00	-1.48	100.0%
Total Income	50,073.52	50,075.00	-1.48	100.0%
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	-3,504.02	11,045.00	-14,549.02	-31.73%
Net Income	**-3,504.02**	**11,045.00**	**-14,549.02**	**-31.73%**

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	5,968.90	6,000.00	-31.10	99.48%
Total REVENUES	5,968.90	6,000.00	-31.10	99.48%
Total Income	5,968.90	6,000.00	-31.10	99.48%
Expense				
EXPENDITURES				
7485 · Landscape Maintenance	8,100.00			
Total EXPENDITURES	8,100.00			
Total Expense	8,100.00			
Net Ordinary Income	-2,131.10	6,000.00	-8,131.10	-35.52%
Net Income	**-2,131.10**	**6,000.00**	**-8,131.10**	**-35.52%**

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
10/10/2018	5,001.72	-	5,001.72	-	3,861.33	-	1,140.39	-	-
11/9/2018	7,559.05	1,073.24	6,501.91	828.54	5,019.47	244.70	1,482.44	(16.10)	-
12/10/2018	5,474.46	-	5,474.46	-	4,226.28	-	1,248.18	-	-
				-	-	-	-	-	-
	528,648.30	480,413.21	55,369.94	370,879.00	42,745.59	109,534.21	12,624.35	(7,207.29)	72.44