CUMBERLAND GREEN METROPOLITAN DISTRICT
Financial Statements
July 31, 2026
Unaudited

COMBINED BALANCE SHEET

CUMBERLAND GREEN METROPOLITAN DISTRICT
Combined Balance Sheet - All Funds
July 31, 2026
UNAUDITED

		TOTAL
ASSETS		
CURRENT ASSETS		
BOK CHECKING - 8407	$	441,709
BOND FUND - ICS MMDA 6007252		2,388
RESERVE FUND - ICS MMDA 6007260		260,619
SUPPLEMENTAL RESERVE - ICS MMDA 6007279		242,543
PROJECT FUND - ICS MMDA 6007287		6,249
TOTAL CHECKING AND SAVINGS		953,508
OTHER CURRENT ASSETS		
RECEIVABLE FROM EPC TREASURER		4,249
PROPERTY TAX RECEIVABLE		2,604
TOTAL OTHER CURRENT ASSETS		6,853
TOTAL CURRENT ASSETS	**$**	**960,361**
LIABILITIES AND FUND BALANCE		
CURRENT LIABILITIES		
ACCOUNTS PAYABLE	$	9,557
PAYROLL LIABILITIES		84
DEFERRED PROPERTY TAXES		2,604
TOTAL CURRENT LIABILITIES	$	12,245
LONG TERM DEBT		
BONDS PAYABLE - SERIES 2015		3,630,000
CONTRA ACCOUNT - BONDS PAYABLE		(3,630,000)
TOTAL LONG TERM DEBT	$	-
FUND BALANCE		
BEGINNING FUND BALANCE-1.1.26 - *estimated*	$	658,004
Net Change in Fund Balance at 7.31.26		**290,112**
TOTAL FUND BALANCE		948,116
TOTAL LIABILITIES AND FUND BALANCE	**$**	**960,361**

BUDGET VS ACTUAL

General Fund
Debt Service Fund
Capital Projects Fund
Conservation Trust Fund

CUMBERLAND GREEN METROPOLITAN DISTRICT
GENERAL FUND
Statement of Revenue, Expenditures and Changes in Fund Balance - Budget to Actual
For the Seven Months Ended July 31, 2026
UNAUDITED

	Actual YTD	Adopted 2026 Budget	Favorable (Unfavorable) Variance	YTD 58%
REVENUE				
Property Taxes	$ 205,503	$ 206,681	$ (1,178)	99%
Specific Ownership Tax	10,108	25,000	(14,892)	40%
Interest Income	9	25	(16)	36%
Fines Income	4,250	-	4,250	0%
Miscellaneous Income	-	4,000	(4,000)	0%
Total Revenue	$ 219,870	$ 235,706	$ (15,836)	93%
EXPENDITURES				
Audit	$ -	$ 10,500	$ 10,500	0%
Accounting	6,600	14,000	7,400	47%
Banking Fees	482	600	118	80%
Communications	600	700	100	86%
Covenant Enforcement	24,569	40,000	15,431	61%
County Treasurer's Fees	3,083	4,495	1,412	69%
Directors' Fees	1,500	3,000	1,500	50%
Payroll Taxes	189	400	211	47%
District Management	16,255	28,000	11,745	58%
Dues, Fees and Memberships	560	561	1	100%
Events	-	500	500	0%
Insurance and Bonds	12,186	12,186	-	100%
Landscape Maintenance	26,172	45,000	18,828	58%
Legal	8,145	10,000	1,855	81%
Miscellaneous/Safety	8,957	14,000	5,043	64%
Design Review Committee	1,500	2,700	1,200	56%
Publication of Notices	62	200	138	31%
Utilities	411	3,000	2,589	14%
TABOR Reserve	-	7,071	7,071	0%
Total Expenditures	$ 111,271	$ 196,913	$ 85,642	57%
Net Change in Fund Balance	**$ 108,599**	**$ 38,793**	$ 69,806	
FUND BALANCE - Beginning - *estimated*	$ 59,956	$ 45,837	$ 14,119	
FUND BALANCE - Ending	**$ 168,555**	$ 84,630	$ 83,925	

CUMBERLAND GREEN METROPOLITAN DISTRICT

DEBT SERVICE FUND

Statement of Revenue, Expenditures and Changes in Fund Balance - Budget to Actual

For the Seven Months Ended July 31, 2026

UNAUDITED

	Actual YTD	Adopted 2026 Budget	Favorable (Unfavorable) Variance	YTD 58%
REVENUE				
Property Taxes	$ 256,925	$ 258,351	$ (1,426)	99%
Specific Ownership Tax	12,639	50,000	(37,361)	25%
Interest Income	7,485	11,500	(4,015)	65%
Total Revenue	$ 277,049	$ 319,851	$ (42,802)	87%
EXPENDITURES				
Paying Agent Fee	$ 2,500	$ 2,500	$ -	100%
County Treasurer's Fees	3,854	3,875	21	100%
2015A Bond - Principal	-	75,000	75,000	0%
2015A Bond - Interest	95,287	190,575	95,288	50%
Total Expenditures	$ 101,641	$ 271,950	$ 170,309	37%
Net Change in Fund Balance	**$ 175,408**	$ 47,901	$ 127,507	
FUND BALANCE - Beginning - *estimated*	$ 564,404	$ 565,201	$ (797)	
FUND BALANCE - Ending	**$ 739,812**	$ 613,102	$ 126,710	

CUMBERLAND GREEN METROPOLITAN DISTRICT
CONSERVATION TRUST FUND
Statement of Revenue, Expenditures and Changes in Fund Balance - Budget to Actual
For the Seven Months Ended July 31, 2026

UNAUDITED

	Actual YTD	Adopted 2026 Budget	Favorable (Unfavorable) Variance	YTD 58%
REVENUE				
Lottery Proceeds	$ 6,008	$ 12,000	$ (5,992)	50%
Total Revenue	$ 6,008	$ 12,000	$ (5,992)	50%
EXPENDITURES				
Picnic Tables for Gazebo	**$ -**	$ -	$ -	0%
Total Expenditures	$ -	$ -	$ -	0%
Net Change in Fund Balance	**$ 6,008**	$ 12,000	$ (5,992)	
FUND BALANCE - Beginning - *estimated*	$ 27,493	$ 27,181	$ 312	
FUND BALANCE - Ending	**$ 33,501**	$ 39,181	$ (5,680)	

CUMBERLAND GREEN METROPOLITAN DISTRICT
CAPITAL PROJECTS FUND
Statement of Revenue, Expenditures and Changes in Fund Balance - Budget to Actual
For the Seven Months Ended July 31, 2026
UNAUDITED

	Actual YTD	Adopted 2026 Budget	Favorable (Unfavorable) Variance	YTD 58%
REVENUE				
Interest Income	$ 97	$ 10	$ 87	970%
Total Revenue	$ 97	$ 10	$ 87	970%
EXPENDITURES				
District Well Installation and Development	$ -	$ -	$ -	0%
Park Capital/Replace Playground Equipment	-	-	-	0%
Total Expenditures	$ -	$ -	$ -	0%
Net Change in Fund Balance	$ 97	$ 10	$ 87	
FUND BALANCE - Beginning - *estimated*	$ 6,151	$ 5,802	$ 349	
FUND BALANCE - Ending	**$ 6,248**	$ 5,812	$ 436	