

Accountant's Financial Statement Preparation Report

BOARD OF DIRECTORS BRIGHTON CROSSING METROPOLITAN DISTRICT NOS. 5-8

I have prepared the accompanying balance sheet of Brighton Crossing Metropolitan District No. 6 as of December 31, 2019 and June 30, 2020 and the related statements of revenues and expenditures for the periods then ended for Brighton Crossing Metropolitan District Nos. 5-8. I have not audited, reviewed or compiled the accompanying financial statements and, accordingly, do not express an opinion or provide any assurance about whether the financial statements are in accordance with accounting principles generally accepted in the United States of America.

I have also prepared the accompanying adopted budgets of revenues, expenditures and funds available prepared on the modified accrual basis of Brighton Crossing Metropolitan Districts Nos. 5-8 for the year ending December 31, 2021.

Substantially all of the disclosures required by accounting principles generally accepted in the United States of America have been omitted. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the District's financial position and results of operations. Accordingly, the financial statements are not designed for those who are not informed about such matters.

Brendan Campbell, CPA

October 9, 2020

PRIORITON OPOSONIO METROPOLITANI	DICTRICT NO.	,	10/9/2020
BRIGHTON CROSSING METROPOLITAN	DISTRICT NO.)	10/9/2020
BALANCE SHEET			
December 31, 2019 and June 30, 2020			
	Unaudited	Unaudited	
	Actual	Actual	
	12/31/2019	6/30/2020	
Assets			
Current Assets			
Checking	\$ 4,392	\$ 514,973	
Accounts Receivable	20,269	12,292	
Due from County	- 20,200	1,551	
Property Tax Receivable	1,501	1,001	
Service Fee Receivable	290,776	78,052	
Prepaid Expense	4,125	76,032	
Total Current Assets	\$ 321,063	\$ 606,867	
Total Assets	\$ 321,063	\$ 606,867	
Liabilities			
Current Liabilities			
Accounts Payable	\$ 8,691	\$ 71,788	
Deferred Property Tax Revenue	1,501	-	
Due to Brighton Crossings Ops Board	292,974	124,527	
Total Current Liabilities	\$ 303,166		
Total Garrent Elabilities	V 000,100	T ,100,101.0	
Long-Term Liabilities			
Operating Advance Payable	\$ 103,699	\$ 108,297	
Operating Advance Interest Payable	2,243		
	61,619		
Capital Advance Payable	1,294		
Capital Advance Interest Payable		2,288	
Total Long-Term Debt	\$ 168,855	\$ 201,880	
Total Liabilities	\$ 472,021	\$ 398,196	
Fund Equity			
Net Investment in Capital Assets	\$ (168,855)	\$ (201,880)	
Fund Balance			
Nonspendable	4,125		
Restricted - TABOR	13,773	13,773	
Restricted - Debt Service	-		
Restricted - Capital Projects	-	-	
Unassigned	_	4,124	
Total Fund Equity	\$ (150,958)		
Total Fand Equity	(100,000)	Ţ 200,312	
Total Liabilities & Fund Equity	\$ 321,063	\$ 606,867	
Total Elabilities & Fully Equity			
	=	=	
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BRIGHTON CROSSING METROPOLITAN I	DISTRICT NO. 6					10/9/2020		
STATEMENT OF REVENUES & EXPENDIT								
December 31, 2019 Actual, 2020 Adopted								
Year-to-Date Actual, Budget and Variance								
2021 Proposed Budget		,						
GENERAL FUND	2019	2020	2020	Actual	Budget	Variance	2021	
	Unaudited	Adopted	Projected	Through	Through	Through	Proposed	2021
Revenues	Actual	Budget	Actual	6/30/2020	6/30/2020	6/30/2020	Budget	Notes
Property Taxes	\$ -	\$ 250	\$ 250	\$ 250	\$ 250		\$ 250	\$24,840 prior yr AV @ 10.070 mills
Specific Ownership Taxes	-	20	17	8	10	(2)		6.5% of Property Taxes
Service Fees from District No. 5	-	36	35	35	35	(0)	35	
Service Fees from District No. 7	293,796	494,616	323,559	193,444	272,805	(79,361)	328,865	
Service Fees from District No. 8	-	469	469	456	452	4	463	
Developement Fees	-	-	-	1	-	-	54,860	20 @ 2,743
Operating Advances	103,699	-	-	-	-	-	-	
Interest & Other	-	-	-	-	-	-	1	
Total Revenues	\$ 397,496	\$ 495,391	\$ 324,330	\$ 194,193	\$ 273,552	\$ (79,359)	\$ 384,489	
Expenditures								
Accounting and Finance	\$ 16,848	\$ 21,840	\$ 21,840	\$ 13,710	\$ 10,920		\$ 25,200	Based on standard services
District Management	19,291	33,480	33,480	13,950	16,740	(2,790)	33,720	Based on Standard Services
Audit	-	6,000	-	-	-	-	6,000	Estimate
Election	-	1,500	1,000	696	1,500	(804)		None in 2021
Insurance	5,717	7,500	8,832	8,832	7,500	1,332		General Liability & BMO
Legal	43,658	50,000	65,000	38,647	25,002	13,645		Estimate
Office, Dues, Newsletters & Other	1,111	1,250	3,433	1,717	825	892		Bank Fees/SDA Dues/Bill.com
Treasurer's Fees	-	4	4	-	4	(4)		1.5% of Property Taxes
Contingency	-	-	-	-	-	-	15,000	Legal & Management Spcl Projects
Transfer to BC Operations Board	292,974	362,955	198,908	116,641	210,811	(94,170)	231,260	
Total Expenditures	\$ 379,599	\$ 484,529	\$ 332,497	\$ 194,193	\$ 273,302	\$ (79,109)	\$ 382,684	
	A 47.000	A 40 000	A (0.407)		¢ 050	\$ (250)	\$ 1,805	
Revenues Over/(Under) Exp	\$ 17,897	\$ 10,862	\$ (8,167)	a -	\$ 250	Φ (250)	φ 1,805	
		0.010	47.007	47.007		17.897	0.720	
Beginning Fund Balance	-	8,818	17,897	17,897	-	17,897	9,730	
E. d'a E. E. d Balance	¢ 47.007	\$ 19.680	\$ 9,730	\$ 17,897	\$ 250	\$ 17,647	¢ 11 525	3% TABOR reserve
Ending Fund Balance	\$ 17,897	\$ 19,680	φ 9,73U	φ 17,897	φ 25U		φ 11,535	370 TABOR Teserve
						=		
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STATEMENT OF REVENUES & EXPENDITURES WITH BUIDGETS December 31, 2019 Actual Sudget and Variance Through June 30, 2020 Proposed Budget Projected Actual Budget and Variance Through June 30, 2020 Proposed Budget Projected Actual Budget and Variance Through June 30, 2020 Projected Actual Budget and Variance Through June 30, 2020 Projected Jun	BRIGHTON CROSSING METROPOLITAN I				10/9/2020				
Deember 31, 2019 Actual, 2020 Adopted Budget and Projected Actual Sudget and Variance Through June 30, 2020 Sudget Actual Budget A									
Variable									
DEBT SERVICE FUND 2019 2020 2020 Actual Budget Through Through Through Froposed 2021 (5/30/2020 6/30/2020 6/30/2020 (6/30/2020 6/30/2020 6/30/2020 (6/30/2020 6/30/2020 (6/30/2020 6/30/2020 (6/30/2020 6/30/2020 (6/30/									
DEST SERVICE FUND 2019 2020 2020 Actual Budget Variance 2021 Budget Notes Revenues Actual Budget Actual Budget Actual Budget Actual Budget Actual 6/30/2020 6/30/2020 Budget Notes Revenues R	2021 Proposed Budget								
National Revenues				Modified .	Accrual Budgeta	ary Basis			
National Revenues									
Revenues	DEBT SERVICE FUND	2019	2020						
Property Taxes \$ \$ 1,251 \$ 1,251 \$ 1,251 \$ 1,251 \$ 1,251 \$ 1,251 \$ 24,840 final AV @ 50.350 mills		Unaudited	Adopted	Projected	Through			Proposed	
Specific Ownership Taxes	Revenues								
Transfer from District No. 5		\$ -							
Transfer from District No. 7 - 415,831		-							6.5% of Property Taxes
Interest Income	Transfer from District No. 5	-							
Total Revenues \$ \$ \$ \$ \$ \$ \$ \$ \$	Transfer from District No. 7	-		410,873	391,190	400,213	(9,023)		
Expenditures Bond Interest - Series 2020 \$ - \$ 1,568,296 \$ 197,200 \$ - \$ - \$ - \$ 2,366,400 Paying Agent Fees - 8,000 8,000		-		_	_	-	-		Estimate
Bond Interest - Series 2020 \$ - \$ 1,568,296 \$ 197,200 \$ - \$ - \$ - \$ 2,366,400 Paying Agent Fees - 8,000 8,000	Total Revenues	\$ -	\$ 589,859	\$ 412,385	\$ 392,655	\$ 401,682	\$ (9,027)	\$ 536,481	
Bond Interest - Series 2020 \$ - \$ 1,568,296 \$ 197,200 \$ - \$ - \$ - \$ 2,366,400 Paying Agent Fees - 8,000 8,000									
Paying Agent Fees	Expenditures								
Treasurer's Fees	Bond Interest - Series 2020	\$ -			\$ -	\$ -	\$ -	\$ 2,366,400	
Contingency	Paying Agent Fees	-	8,000		-	-	_	-	
Total Expenditures \$ - \$ 1,626,315 \$ 205,219 \$ - \$ - \$ - \$ 2,366,419 Revenues Over/(Under) Exp \$ - \$ (1,036,456) \$ 207,166 \$ 392,655 \$ 401,682 \$ (9,027) \$ (1,829,938) Other Financing Sources Transfer from Capital Projects \$ - \$ 7,735,688 \$ 5,031,737 \$ - \$ 7,735,688 \$ (7,735,688) \$ - Total Other Financing Sources Revenues and Other Financing Sources Over/(Under) Exp \$ - \$ 6,699,232 \$ 5,238,903 \$ 392,655 \$ 8,137,370 \$ (7,744,715) \$ (1,829,938) Beginning Fund Balance \$ - \$ 6,699,232 \$ 5,238,903 \$ 392,655 \$ 8,137,370 \$ (7,744,715) \$ 3,408,965 Ending Fund Balance \$ - \$ 6,699,232 \$ 5,238,903 \$ 392,655 \$ 8,137,370 \$ (7,744,715) \$ 3,408,965	Treasurer's Fees	-		19	_	-	-	19	1.5% of Property Taxes
Revenues Over/(Under) Exp \$ - \$ (1,036,456) \$ 207,166 \$ 392,655 \$ 401,682 \$ (9,027) \$ (1,829,938) Other Financing Sources Transfer from Capital Projects \$ - \$ 7,735,688 \$ 5,031,737 \$ - \$ 7,735,688 \$ (7,735,688) \$ - Total Other Financing Sources Revenues and Other Financing Sources Over/(Under) Exp \$ - \$ 6,699,232 \$ 5,238,903 \$ 392,655 \$ 8,137,370 \$ (7,744,715) \$ (1,829,938) Beginning Fund Balance \$ - \$ 6,699,232 \$ 5,238,903 \$ 392,655 \$ 8,137,370 \$ (7,744,715) \$ 3,408,965	Contingency	-		-	-	-		_	
Other Financing Sources Transfer from Capital Projects \$ - \$ 7,735,688 \$ 5,031,737 \$ - \$ 7,735,688 \$ (7,735,688) \$ - \$ Total Other Financing Sources \$ - \$ 7,735,688 \$ 5,031,737 \$ - \$ 7,735,688 \$ (7,735,688) \$ - \$ Revenues and Other Financing \$ - \$ 6,699,232 \$ 5,238,903 \$ 392,655 \$ 8,137,370 \$ (7,744,715) \$ (1,829,938) \$ Beginning Fund Balance \$ - \$ 6,699,232 \$ 5,238,903 \$ 392,655 \$ 8,137,370 \$ (7,744,715) \$ 3,408,965 Ending Fund Balance \$ - \$ 6,699,232 \$ 5,238,903 \$ 392,655 \$ 8,137,370 \$ (7,744,715) \$ 3,408,965 Ending Fund Balance \$ - \$ 6,699,232 \$ 5,238,903 \$ 392,655 \$ 8,137,370 \$ (7,744,715) \$ 3,408,965 Ending Fund Balance \$ - \$ 6,699,232 \$ 5,238,903 \$ 392,655 \$ 8,137,370 \$ (7,744,715) \$ 3,408,965 Ending Fund Balance \$ - \$ 6,699,232 \$ 5,238,903 \$ 392,655 \$ 8,137,370 \$ (7,744,715) \$ 3,408,965 Ending Fund Balance \$ - \$ 6,699,232 \$ 5,238,903 \$ 392,655 \$ 8,137,370 \$ (7,744,715) \$ 3,408,965 Ending Fund Balance \$ - \$ 6,699,232 \$ 5,238,903 \$ 392,655 \$ 8,137,370 \$ (7,744,715) \$ 3,408,965 Ending Fund Balance \$ - \$ 6,699,232 \$ 5,238,903 \$ 392,655 \$ 8,137,370 \$ (7,744,715) \$ 3,408,965 Ending Fund Balance \$ - \$ 6,699,232 \$ 5,238,903 \$ 392,655 \$ 8,137,370 \$ (7,744,715) \$ 3,408,965 Ending Fund Balance \$ - \$ 6,699,232 \$ 5,238,903 \$ 392,655 \$ 8,137,370 \$ (7,744,715) \$ 3,408,965 Ending Fund Balance \$ - \$ 6,699,232 \$ 5,238,903 \$ 392,655 \$ 8,137,370 \$ (7,744,715) \$ 3,408,965 Ending Fund Balance \$ - \$ 6,699,232 \$ 5,238,903 \$ 392,655 \$ 8,137,370 \$ (7,744,715) \$ 3,408,965 Ending Fund Balance \$ - \$ 6,699,232 \$ 5,238,903 \$ 392,655 \$ 8,137,370 \$ (7,744,715) \$ 3,408,965 Ending Fund Balance \$ - \$ 6,699,232 \$ 5,238,903 \$ 392,655 \$ 8,137,370 \$ (7,744,715) \$ 3,408,965 Ending Fund Balance \$ - \$ 6,699,232 \$ 5,238,903 \$ 392,655 \$ 8,137,370 \$ (7,744,715) \$ 3,408,965 Ending Fund Balance \$ - \$ 6,699,232 \$ 5,238,903 \$ 392,655 \$ 8,137,370 \$ (7,744,715) \$ 3,408,965 Ending Fund Balance \$ - \$ 6,699,232 \$ 5,238,903 \$ 392,655 \$ 8,137,	Total Expenditures	\$ -	\$ 1,626,315	\$ 205,219	\$ -	\$ -	\$ -	\$ 2,366,419	
Other Financing Sources Transfer from Capital Projects \$ - \$ 7,735,688 \$ 5,031,737 \$ - \$ 7,735,688 \$ (7,735,688) \$ - \$ Total Other Financing Sources \$ - \$ 7,735,688 \$ 5,031,737 \$ - \$ 7,735,688 \$ (7,735,688) \$ - \$ Revenues and Other Financing \$ - \$ 6,699,232 \$ 5,238,903 \$ 392,655 \$ 8,137,370 \$ (7,744,715) \$ (1,829,938) \$ Beginning Fund Balance \$ - \$ 6,699,232 \$ 5,238,903 \$ 392,655 \$ 8,137,370 \$ (7,744,715) \$ 3,408,965 Ending Fund Balance \$ - \$ 6,699,232 \$ 5,238,903 \$ 392,655 \$ 8,137,370 \$ (7,744,715) \$ 3,408,965 Ending Fund Balance \$ - \$ 6,699,232 \$ 5,238,903 \$ 392,655 \$ 8,137,370 \$ (7,744,715) \$ 3,408,965 Ending Fund Balance \$ - \$ 6,699,232 \$ 5,238,903 \$ 392,655 \$ 8,137,370 \$ (7,744,715) \$ 3,408,965 Ending Fund Balance \$ - \$ 6,699,232 \$ 5,238,903 \$ 392,655 \$ 8,137,370 \$ (7,744,715) \$ 3,408,965 Ending Fund Balance \$ - \$ 6,699,232 \$ 5,238,903 \$ 392,655 \$ 8,137,370 \$ (7,744,715) \$ 3,408,965 Ending Fund Balance \$ - \$ 6,699,232 \$ 5,238,903 \$ 392,655 \$ 8,137,370 \$ (7,744,715) \$ 3,408,965 Ending Fund Balance \$ - \$ 6,699,232 \$ 5,238,903 \$ 392,655 \$ 8,137,370 \$ (7,744,715) \$ 3,408,965 Ending Fund Balance \$ - \$ 6,699,232 \$ 5,238,903 \$ 392,655 \$ 8,137,370 \$ (7,744,715) \$ 3,408,965 Ending Fund Balance \$ - \$ 6,699,232 \$ 5,238,903 \$ 392,655 \$ 8,137,370 \$ (7,744,715) \$ 3,408,965 Ending Fund Balance \$ - \$ 6,699,232 \$ 5,238,903 \$ 392,655 \$ 8,137,370 \$ (7,744,715) \$ 3,408,965 Ending Fund Balance \$ - \$ 6,699,232 \$ 5,238,903 \$ 392,655 \$ 8,137,370 \$ (7,744,715) \$ 3,408,965 Ending Fund Balance \$ - \$ 6,699,232 \$ 5,238,903 \$ 392,655 \$ 8,137,370 \$ (7,744,715) \$ 3,408,965 Ending Fund Balance \$ - \$ 6,699,232 \$ 5,238,903 \$ 392,655 \$ 8,137,370 \$ (7,744,715) \$ 3,408,965 Ending Fund Balance \$ - \$ 6,699,232 \$ 5,238,903 \$ 392,655 \$ 8,137,370 \$ (7,744,715) \$ 3,408,965 Ending Fund Balance \$ - \$ 6,699,232 \$ 5,238,903 \$ 392,655 \$ 8,137,370 \$ (7,744,715) \$ 3,408,965 Ending Fund Balance \$ - \$ 6,699,232 \$ 5,238,903 \$ 392,655 \$ 8,137,	Revenues Over/(Under) Exp	\$ -	\$ (1.036.456)	\$ 207.166	\$ 392,655	\$ 401.682	\$ (9.027)	\$ (1.829.938)	
Transfer from Capital Projects \$ - \$ 7,735,688 \$ 5,031,737 \$ - \$ 7,735,688 \$ (7,735,688) \$ - \$		7	+ (-)/						
Total Other Financing Sources \$ - \$ 7,735,688 \$ 5,031,737 \$ - \$ 7,735,688 \$ (7,735,688) \$ - Revenues and Other Financing Sources Over/(Under) Exp \$ - \$ 6,699,232 \$ 5,238,903 \$ 392,655 \$ 8,137,370 \$ (7,744,715) \$ (1,829,938) \$ Beginning Fund Balance 5,238,903 \$ 392,655 \$ 8,137,370 \$ (7,744,715) \$ 3,408,965 \$ Ending Fund Balance \$ - \$ 6,699,232 \$ 5,238,903 \$ 392,655 \$ 8,137,370 \$ (7,744,715) \$ 3,408,965 \$ Ending Fund Balance \$ - \$ 6,699,232 \$ 5,238,903 \$ 392,655 \$ 8,137,370 \$ (7,744,715) \$ 3,408,965 \$ Ending Fund Balance \$ - \$ 6,699,232 \$ 5,238,903 \$ 392,655 \$ 8,137,370 \$ (7,744,715) \$ 3,408,965 \$ Ending Fund Balance \$ - \$ 6,699,232 \$ 5,238,903 \$ 392,655 \$ 8,137,370 \$ (7,744,715) \$ 3,408,965 \$ \$ Ending Fund Balance \$ - \$ 6,699,232 \$ 5,238,903 \$ 392,655 \$ 8,137,370 \$ (7,744,715) \$ 3,408,965 \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$									
Revenues and Other Financing Sources Over/(Under) Exp \$ - \$ 6,699,232 \$ 5,238,903 \$ 392,655 \$ 8,137,370 \$ (7,744,715) \$ (1,829,938) Beginning Fund Balance 5,238,903 Ending Fund Balance \$ - \$ 6,699,232 \$ 5,238,903 \$ 392,655 \$ 8,137,370 \$ (7,744,715) \$ 3,408,965									
Sources Over/(Under) Exp \$ - \$ 6,699,232 \$ 5,238,903 \$ 392,655 \$ 8,137,370 \$ (7,744,715) \$ (1,829,938) Beginning Fund Balance	Total Other Financing Sources	\$ -	\$ 7,735,688	\$ 5,031,737	\$ -	\$ 7,735,688	\$ (7,735,688)	\$ -	
Sources Over/(Under) Exp \$ - \$ 6,699,232 \$ 5,238,903 \$ 392,655 \$ 8,137,370 \$ (7,744,715) \$ (1,829,938) Beginning Fund Balance	Revenues and Other Financing								
Beginning Fund Balance 5,238,903 Ending Fund Balance \$ - \$ 6,699,232 \$ 5,238,903 \$ 392,655 \$ 8,137,370 \$ (7,744,715) \$ 3,408,965 Ending Fund Balance		\$ -	\$ 6,699,232	\$ 5,238,903	\$ 392,655	\$ 8,137,370	\$ (7,744,715)	\$ (1,829,938)	
Ending Fund Balance \$ - \$ 6,699,232 \$ 5,238,903 \$ 392,655 \$ 8,137,370 \$ (7,744,715) \$ 3,408,965 = =								F 000 000	
	Beginning Fund Balance	-	-	•	-	-	-	5,238,903	
	Ending Fund Balance	\$ -	\$ 6,699,232	\$ 5,238,903	\$ 392,655	\$ 8,137,370	\$ (7,744,715)	\$ 3,408,965	
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BRIGHTON CROSSING METROPOLITAN										10/9/2020	+		
STATEMENT OF REVENUES & EXPENDI						-					+		
December 31, 2019 Actual, 2020 Adopted				-		-					+		
Year-to-Date Actual, Budget and Variance	einro	ougn June	30, 2020	-							+		
2021 Proposed Budget	-			L		<u> </u>		١					
	-			_	Modified	Acci	rual Budgeta	ary I	Basis				
	-			-		ļ					+		
CAPITAL PROJECTS FUND		2019	2020	_	2020	L	Actual		Budget	Variance	_	2021	
		naudited	Adopted	L.	Projected		Through		Through	Through	\perp	Proposed	2021
Revenues		Actual	Budget	Ļ	Actual		6/30/2020		6/30/2020	6/30/2020	\perp	Budget	Notes
Developer Advances	\$		\$ 28,570,000				26,653		26,653		+	65,000	
Total Revenues	\$	61,619	\$ 28,570,000	\$	28,570,000	\$	26,653	\$	26,653	\$ -	1	65,000	
	_			_							_		
Expenditures				_							1		
Engineering	\$	6,149	\$ 50,000	\$		\$	1,390	\$	1,390	\$ -	1		Estimate
Legal		20,238	50,000		50,000		17,267		17,267	-	1		Estimate
Capital Services		10,125	50,000		50,000		7,995		7,995	-		20,000	Estimate
Cost of Issuance		25,107	1,014,849		1,138,800		-		-	-	1	_	
Repay Developer Advances		-	23,274,463		23,274,463		_		_	-		_	
Capital Reserve Study		-	25,000		25,000		-		-	-	L		
PA8N Infrastructure		-	4,800,000		4,800,000		-		-	-			
PA8N Landscaping		_	290,000		290,000		-		-	-	Т		
PA7 Infrastructure		-	7,100,000		7,100,000		-		-	-	T		
PA7 Landscaping		-	2,100,000		2,100,000		-		-	-			
Baseline Road		-	3,700,000		3,700,000		-		-	-	T		
PA8S Infrastructure		-	3,600,000	П	3,600,000		-		-	-	Т		
Venture Park		-	3,200,000		3,200,000		-		-	-	T		
Venture Center			-		9,000,000						T		
Volley Park		_	1,000,000		1,000,000		-		-	-	┪		
Monument Signs		_	100,000		100,000		-		-	-	T		
Speer Canal Crossing		_	500.000		500,000		-		_	-	T		
PA 12/13 Infrastructure		_	2,000,000		2,000,000		_		_	-	†		
Contingency		_	1.000.000		1,000,000		_		_	_	t		
Total Expenditures	\$	61,619	.,,,,	\$	62,978,263	\$	26,653	\$	26.653	\$ -	1	65.000	
		0.,0.0		<u> </u>		<u> </u>					\perp		
Revenues Over/(Under) Exp	\$	-	\$ (25,284,312)	\$	(34,408,263)	\$	-	\$	-	\$ -		-	
Other Financing Sources/(Uses)				\vdash							╁		
Bond proceeds	\$	_	\$ 33,020,000	\$	39,440,000	\$	_	\$	_	\$ -	1	\$ -	
Transfer to Debt Service Fund	Ť	_	(7,735,688)	Ť	(5,031,737)	Ť	_		_	_	T	_	
Total Other Financing Sources/(Uses)	\$	-	\$ 25,284,312	\$		\$	_	\$	-	\$ -	1	\$ -	
	1		·,,	Ť		Ľ				· ·	+		
Revenues and Other Financing				_		L.					1		
Sources/(Uses) Over/(Under) Exp	\$	-	\$ -	\$	-	\$	-	\$	-	\$ -	4	\$ -	
Beginning Fund Balance	+		-				_		_	_	╁		
	1_					İ					#		
Ending Fund Balance	\$		\$ -	\$		\$	-	\$			_	\$	=
	-			_		-				=	+		
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BRIGHTON CROSSING METROPOLITA	N DISTRICT N	0.5				10/9/2020		I
						10/9/2020		
STATEMENT OF REVENUES & EXPEN December 31, 2019 Actual, 2020 Adopt								
Year-to-Date Actual, Budget and Varian			ai					
	ice mrough su	1116 30, 2020						
2021 Proposed Budget			Modified	Accrual Budge	ton, Pacie			
		T	Modified	Accidal budge	lary Dasis			
GENERAL FUND	2019	2020	2020	Actual	Budget	Variance	2021	
GENERAL I GND	Unaudited	Adopted	Projected	Through	Through	Through	Proposed	2021
Revenues	Actual	Budget	Actual	6/30/2020	6/30/2020	6/30/2020	Budget	Notes
Property Taxes	\$ -	1				\$ 0		\$3,320 prior yr AV @ 10.070 mills
Specific Ownership Taxes	-	3	2	1	2	(1)		6.5% of Property Taxes
Interest & Other	-	50	-	-	-	-	-	
Total Revenues	\$ -	\$ 86	\$ 35	\$ 35	\$ 35	\$ (0)	\$ 35	
						,		
Expenditures								
Treasurer's Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	1.5% of Property Taxes
Service Fees to District No. 6	-	36	35	35	35	(0)	35	
Contingency	-	50	-	-	-	-	-	
Total Expenditures	\$ -	\$ 86	\$ 35	\$ 35	\$ 35	\$ (0)	\$ 35	
Revenues Over/(Under) Exp	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (0)	\$ -	
Beginning Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Ending Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (0)	\$ -	
						=		
DEBT SERVICE FUND	2019	2020	2020	Actual	Budget	Variance	2021	
	Unaudited	Adopted	Projected	Through	Through	Through	Proposed	2021
Revenues	Actual	Budget	Actual	6/30/2020	6/30/2020	6/30/2020	Budget	Notes
Property Taxes	\$ -	\$ 167		\$ 167	*			\$3,320 prior yr AV @ 50.350 mills
Specific Ownership Taxes	-	13	13	6	6	(0)	11	6.5% of Property Taxes
Interest & Other	_	50	-	-	-	-	-	
Total Revenues	\$ -	\$ 230	\$ 180	\$ 173	\$ 173	\$ (0)	\$ 178	
Expenditures								
Treasurer's Fees	\$ -	\$ 3		\$ -	\$ -	\$ -	\$ 3	
Transfer to District No. 6	-	177	177	173	173	(0)	175	1.5% of Property Taxes
Contingency	_	50	-	-	-	-	_	
Total Expenditures	\$ -	\$ 230	\$ 180	\$ 173	\$ 173	\$ (0)	\$ 178	
	-	-	Φ.			A (2)		
Revenues Over/(Under) Exp	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (0)	> -	
Beginning Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Ending Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Ending Fund Balance	Φ -	Ι Φ -	φ -		Ψ -		Ψ -	

BRIGHTON CROSSING METROPOL	ITAN DI	STRICT NO	7	ļ		T					10/9/2020			
STATEMENT OF REVENUES & EXP				-							10/0/2020			
December 31, 2019 Actual, 2020 Add				al .										
Year-to-Date Actual, Budget and Va				aı										
Tear-to-Date Actual, Budget and Va	Tiance i	in ough ou	116 30, 2020											
				1	Modified	Acı	crual Budge	tarv	Rasis	l				
				T	Modifica	1	oraar Baage	iu. y	Duoio					
GENERAL FUND		2019	2020		2020		Actual		Budget	١	/ariance		2021	
OENERAL I GND	Th	naudited	Adopted	F	Projected		Through		Through		Through	I	Proposed	2021
Revenues		Actual	Budget	i i	Actual		6/30/2020		3/30/2020		3/30/2020		Budget	Notes
Property Taxes	\$	2,869		\$	78,090	-	76,759		78,090	_	(1,331)	\$		\$7,754,750 prior yr AV @ 10.070 mills
Specific Ownership Taxes		212	6,247	T-	5,251	Ť	2,626		3,126	-	(500)			6.5% of Property Taxes
Development Fees		290.758	411,450	1	241,384		115,206		192,760		(77,554)			\$2.743 x 90
Interest & Other		-	50,000	-	5		5		-		5		5	
Total Revenues	\$	293,839	\$ 545,787	\$	324,730	\$	194,595	\$	273,976	\$	(79,381)	\$	330,041	
Expenditures				-		-								
Treasurer's Fees	\$	43	\$ 1,171	\$	1,171	\$	1,151	\$	1,171	\$	(20)	\$	1,171	1.5% of Property Taxes
Service Fees to District No. 6	- -	293.796	494,616	Ť	323,559	Ť	193,444	Ť	272,805	Ť	(79,361)		328,865	
Contingency			50,000		-		-		-		- (5	
Total Expenditures	\$	293,839	\$ 545,787	\$	324,730	\$	194,595	\$	273,976	\$	(79,381)	\$	330,041	
Revenues Over/(Under) Exp	\$	-	\$ -	\$	-	\$	-	\$	-	\$	-	\$	-	
Beginning Fund Balance		-	-		-		-		-		-		-	
Ending Fund Balance	\$	-	\$ -	\$		\$		\$		\$	-	\$		
				T -		 -					=			
DEBT SERVICE FUND		2019	2020		2020		Actual		Budget	١	√ariance		2021	
DEDI CERTICE I CRE	H	naudited	Adopted	F	Projected	Through		Through		Through		Proposed		2021
Revenues		Actual	Budget	<u> </u>	Actual		6/30/2020		3/30/2020		3/30/2020		Budget	Notes
Property Taxes	\$	Actual -	\$ 390,452	\$	390,452	+	383,797		390.452	-		\$		\$7,754,750 prior yr AV @ 50.350 mills
Specific Ownership Taxes	-	_	31,236	Ψ	26,255	۳	13,128	Ψ_	15.618	Ψ.	(2,490)	Ψ.		6.5% of Property Taxes
Interest & Other			50,000		23	 	23		10,010		23		23	0.0 % Of Freperty Taxes
Total Revenues	\$			¢	416,730	\$	396,947	4	406,070	\$	(9,123)	\$	415,854	
Total Revenues	1	-	\$ 471,000	Þ	416,730	P	390,541	. P	400,070	.p	(9,123)	Φ	415,654	
Expenditures														
Treasurer's Fees	\$	-	\$ 5,857	\$	5,857	\$	5,757	\$	5,857	\$	(100)	\$	5,857	1.5% of Property Taxes
Transfer to District No. 6		-	415,831	Ė	410,873	Ė	391,190	Ė	400,213		(9,023)		409,974	
Contingency		-	50,000		-		-		-		-		23	
Total Expenditures	\$	_	\$ 471,688	\$	416,730	\$	396,947	\$	406,070	\$	(9,123)	\$	415,854	
, out Exponential of	1		, ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	Ť	,	Ť		_		_	\-, 3/	Ť		
Revenues Over/(Under) Exp	\$	-	\$ -	\$	-	\$	-	\$		\$	0	\$	-	
Beginning Fund Balance	\$	-	\$ -	\$	-	\$	-	\$	_	\$	-	\$		
						Ļ		_				_		
Ending Fund Balance	\$	-	\$ -	\$		\$		\$	-	\$		\$	-	
See Accompanying Accountant's Re	port		Pg 6			+								
200 Accompanying Accountant of the			190			_								

						10/0/0000		
BRIGHTON CROSSING METROPOLITA						10/9/2020		
STATEMENT OF REVENUES & EXPEN	DITURES WITH	BUDGETS						
December 31, 2019 Actual, 2020 Adopte	ed Budget and I	Projected Actua	31					
Year-to-Date Actual, Budget and Varian	ce Through Ju	ne 30, 2020						
			** !'C' . !	A				
			Modified	Accrual Budge	tary Basis	!		
	2010	2000	2020	A -41	Decidence	Variance	2021	
GENERAL FUND	2019	2020		Actual Through	Budget Through	Through	Proposed	2021
	Unaudited	Adopted Budget	Projected Actual	6/30/2020	6/30/2020	6/30/2020	Budget	Notes
Revenues Property Taxes	Actual -	\$ 441	\$ 441	\$ 441				\$7,300 prior yr AV @ 60.420 mills
Specific Ownership Taxes	Φ -	35	70	15	18	(3)		6.5% of Property Taxes
Interest & Other		100	70	10		(5)		0.5 % of Froperty Taxes
Total Revenues	\$ -	\$ 576	\$ 511	\$ 456	\$ 459	\$ (3)	\$ 470	
Total Nevellues	<u> </u>	Ψ 370	Ψ 311	¥	₩ 100	+ (0)	- -110	
Expenditures								
Treasurer's Fees	\$ -	\$ 7	\$ 7	\$ -	\$ 7	\$ (7)	\$ 7	1.5% of Property Taxes
Service Fees to District No. 6		469	469	456	452	4	463	The state of the s
Contingency	_	100	-	-		-	- 100	
Total Expenditures	\$ -	\$ 576	\$ 476	\$ 456	\$ 459	\$ (3)	\$ 470	
						, , , ,		
Revenues Over/(Under) Exp	\$ -	\$ -	\$ 35	\$ -	\$ -	\$ -	\$ -	
Beginning Fund Balance	-	-		-	-	-	*	
Ending Fund Balance	\$ -	\$ -	\$ 35	\$ -	\$ -	\$ -	\$ -	
						=		
DEBT SERVICE FUND	2019	2020	2020	Actual	Budget	Variance	2021	
	Unaudited	Adopted	Projected	Through	Through	Through	Proposed	
Revenues	Actual	Budget	Actual	6/30/2020	6/30/2020	6/30/2020	Budget	
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$7,300 prior yr AV @ 0.000 mills
Specific Ownership Taxes	_	_	-	-	-	-	-	6.5% of Property Taxes
Interest & Other	_	-	-	_	-	_	_	
Total Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Total Revenues	-	<u> </u>	-	Ť	T	7	T	
Expenditures								
Treasurer's Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	1.5% of Property Taxes
Transfer to District No. 6	Φ -	Φ -	Ψ <u>-</u>		Ψ -	Ψ -		1.0% of Froperty Taxes
		-						
Contingency	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	
Total Expenditures		φ -	φ -	· -	Ψ -	Ψ -	Ψ <u>-</u>	
December Committee day From	•	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Revenues Over/(Under) Exp	\$ -	Ф -	φ <u>-</u>	φ -	Ψ <u>-</u>	φ -	Ψ -	
Beginning Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Ending Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
See Accompanying Accountant's Report		Pg 7						