

**TRAILMARK METROPOLITAN DISTRICT  
GENERAL FUND  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE-BUDGET VS. ACTUAL - CASH BASIS (NON-GAAP)  
For the Six Months Ended June 30, 2013  
Unaudited**

	Two Months Ended 6/30/2013	YTD Actual	2013 Budget	Variance Over(Under)	Percent of Budget (50% YTD)
<b>REVENUE:</b>					
Property Tax	\$ 44,574	\$ 163,323	\$ 247,998	\$ (84,675)	66%
Specific Ownership Tax	10,463	30,666	56,425	(25,759)	54%
HOA Cost Sharing	-	448	15,000	(14,552)	3%
Interest Income	317	956	2,500	(1,544)	38%
Miscellaneous Income	1,084	1,282	500	782	256%
<b>Total Revenue</b>	<b>56,438</b>	<b>196,675</b>	<b>322,423</b>	<b>(125,748)</b>	<b>61%</b>
<b>EXPENDITURES</b>					
Management and Accounting	\$ 4,200	\$ 12,600	\$ 25,200	\$ (12,600)	50%
District Management - Special Services	90	1,915	5,000	(3,085)	38%
Audit	6,494	6,494	9,000	(2,506)	72%
Director's Fees	277	1,639	5,000	(3,361)	33%
Engineering	-	-	2,500	(2,500)	0%
Insurance/SDA Dues	-	2,927	3,100	(173)	94%
Legal	1,845	2,870	10,000	(7,130)	29%
Legal - Water Rights	346	346	5,000	(4,654)	7%
Legal Publications	-	-	250	(250)	0%
Miscellaneous Expense	369	1,171	3,500	(2,329)	33%
Payroll Taxes	-	69	500	(431)	14%
County Treasurer's Fees	670	2,450	3,720	(1,270)	66%
Utilities	148	544	1,700	(1,156)	32%
Ground Maintenance - HOA	-	8,494	7,500	994	113%
Ground Maintenance - General	-	-	1,500	(1,500)	0%
Fence Painting & Repair	21,413	36,772	30,000	6,772	123%
Fence Painting & Repair - incidentals	-	-	7,000	(7,000)	0%
Stormwater System	-	-	-	-	-
- General Maintenance	-	73	50,000	(49,927)	0%
- Maintenance - Centennial Water	-	380	1,000	(620)	38%
- Water Quality Monitoring	-	-	1,500	(1,500)	0%
- Improvements	-	-	10,000	(10,000)	0%
- Miscellaneous	233	233	100	133	233%
Transfer to Debt Service Fund	-	-	135,979	(135,979)	0%
Transfer to Asset Replacement Reserve	-	-	25,000	(25,000)	0%
Emergency Reserve	-	-	11,300	(11,300)	0%
<b>Total Expenditures</b>	<b>36,085</b>	<b>78,977</b>	<b>355,349</b>	<b>(276,372)</b>	<b>22%</b>
<b>EXCESS REVENUE OVER(UNDER) EXPENDITURES</b>		<b>\$ 117,698</b>			
<b>Beginning Fund Balance (Cash Basis)</b>			<b>\$ 1,039,479</b>		
<b>Ending Fund Balance</b>			<b>\$ 1,157,177</b>		

**TRAILMARK METROPOLITAN DISTRICT**  
**DEBT SERVICE FUND**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN**  
**FUND BALANCE-BUDGET VS. ACTUAL - CASH BASIS (NON-GAAP)**  
**For the Six Months Ended June 30, 2013**  
**Unaudited**

	Two Months Ended 6/30/2013	YTD Actual	2013 Budget	Variance Over(Under)	Percent of Budget (50% YTD)
<b>REVENUE:</b>					
Property Tax Revenue	\$ 111,685	\$ 408,306	\$ 619,995	\$ (211,689)	66%
Transfer from General Fund	-	-	135,979	(135,979)	0%
Interest Income	56	110	500	(390)	22%
<b>Total Revenue</b>	<b>111,741</b>	<b>408,416</b>	<b>756,474</b>	<b>(348,058)</b>	<b>54%</b>

<b>EXPENDITURES</b>					
Bond Principal	\$ -	\$ -	\$ 610,000	\$ (610,000)	0%
Bond Interest	69,058	69,058	138,116	(69,058)	50%
Paying Agent Fees	-	-	1,000	(1,000)	0%
County Treasurer's Fees	1,676	6,125	9,299	(3,174)	66%
<b>Total Expenditures</b>	<b>70,734</b>	<b>75,183</b>	<b>758,415</b>	<b>(683,232)</b>	<b>10%</b>

EXCESS REVENUE OVER(UNDER) EXPENDITURES	\$ 333,233
Beginning Fund Balance (Cash Basis)	<u>\$ 3,635</u>
Ending Fund Balance	<u><b>\$ 336,868</b></u>

**TRAILMARK METROPOLITAN DISTRICT**  
**CAPITAL ASSET REPLACEMENT RESERVE FUND**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN**  
**FUND BALANCE-BUDGET VS. ACTUAL - CASH BASIS (NON-GAAP)**  
**For the Six Months Ended June 30, 2013**  
**Unaudited**

	Two Months Ended 6/30/2013	YTD Actual	2013 Budget	Variance Over(Under)	Percent of Budget (50% YTD)
<b>REVENUE:</b>					
Transfer from General Fund	\$ -	\$ -	\$ 25,000	\$ (25,000)	0%
Total Revenue	-	-	25,000	(25,000)	0%
<b>EXPENDITURES</b>					
Total Expenditures	\$ -	\$ -	\$ -	\$ -	0%
<b>EXCESS REVENUE OVER(UNDER) EXPENDITURES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 25,000</b>		
Beginning Fund Balance (Cash Basis)			<u>\$ 175,000</u>		
Ending Fund Balance			<u><u>\$ 175,000</u></u>		