Cumberland Green Metropolitan District
Balance Sheet
All Funds
As of March 31, 2019

ASSETS	
Current Assets	
Checking/Savings	
1000 · COBiz Checking-8407	152,147.41
1110 · Bond Fund ICS MMDA 6007252	326,671.90
1111 · Reserve Fund ICS MMDA 6007260	241,838.83
1112 · Suppl Res ICS MMDA 6007279	225,065.26
1113 · Project Fund ICS MMDA 6007287	91,935.33
Total Checking/Savings	1,037,658.73
Other Current Assets	
1210 · Deferred Prop Tax Receiv	292,903.27
Total Other Current Assets	292,903.27
Total Current Assets	1,330,562.00
TOTAL ASSETS	**1,330,562.00**
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2500 · Accounts Payable	4,736.20
Total Accounts Payable	4,736.20
Other Current Liabilities	
2600 · Deferred Property Taxes	292,903.27
24000 · Payroll Liabilities	45.90
Total Other Current Liabilities	292,949.17
Total Current Liabilities	297,685.37
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	297,685.37
Equity	
32000 · Fund Balances	784,643.16
Net Income	248,233.47
Total Equity	1,032,876.63
TOTAL LIABILITIES & EQUITY	**1,330,562.00**

Cumberland Green Metropolitan District
General Fund
Profit & Loss Budget vs. Actual
January through March 2019

	Jan - Mar 19	Budget	$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
REVENUES				
6320 · Property Taxes	59,282.67	126,065.00	-66,782.33	47.03%
6340 · Specific Ownership Tax	3,602.86	11,856.00	-8,253.14	30.39%
6360 · Interest Income	0.00	150.00	-150.00	0.0%
6450 · Other Income	0.00	2,500.00	-2,500.00	0.0%
Total REVENUES	62,885.53	140,571.00	-77,685.47	44.74%
Total Income	62,885.53	140,571.00	-77,685.47	44.74%
Expense				
EXPENDITURES				
7020 · Audit	0.00	7,250.00	-7,250.00	0.0%
7490 · Banking Fees	0.00	200.00	-200.00	0.0%
7230 · Communications	600.00	1,200.00	-600.00	50.0%
7250 · Covenant Enforcement	4,875.00	19,200.00	-14,325.00	25.39%
7200 · County Treasurer's Fee	3,900.18	8,294.00	-4,393.82	47.02%
7260 · Director's Fee	600.00	6,000.00	-5,400.00	10.0%
7560 · Payroll Taxes	0.00	1,000.00	-1,000.00	0.0%
7440 · District Management /Accounting	6,198.68	27,600.00	-21,401.32	22.46%
7441 · District Management - Special	0.00	1,000.00	-1,000.00	0.0%
7450 · Dues, Fees, Memberships	467.56	600.00	-132.44	77.93%
7350 · Event Expense	0.00	500.00	-500.00	0.0%
7360 · Insurance and bonds	7,809.37	8,000.00	-190.63	97.62%
7485 · Landscape Maintenance	492.00	18,000.00	-17,508.00	2.73%
7460 · Legal	279.74	5,000.00	-4,720.26	5.6%
7461 · Legal - Special Services	0.00	15,000.00	-15,000.00	0.0%
7480 · Miscellaneous	0.00	500.00	-500.00	0.0%
7590 · Design Review Committee	1,772.50	2,700.00	-927.50	65.65%
7580 · Publication of Notices	0.00	200.00	-200.00	0.0%
7240 · Utilities	69.37	3,000.00	-2,930.63	2.31%
7610 · Transf to Capital Project Fund	0.00	5,000.00	-5,000.00	0.0%
7620 · TABOR Reserve	0.00	4,217.00	-4,217.00	0.0%
Total EXPENDITURES	27,064.40	134,461.00	-107,396.60	20.13%
Total Expense	27,064.40	134,461.00	-107,396.60	20.13%
Net Ordinary Income	35,821.13	6,110.00	29,711.13	586.27%
Net Income	**35,821.13**	**6,110.00**	**29,711.13**	**586.27%**

Cumberland Green Metropolitan District
Debt Service Fund
Profit & Loss Budget vs. Actual
January through March 2019

	Jan - Mar 19	Budget	$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
REVENUES				
6320 · Property Taxes	200,729.06	426,850.00	-226,120.94	47.03%
6340 · Specific Ownership Tax	12,199.16	40,144.00	-27,944.84	30.39%
6360 · Interest Income	46.68	7,400.00	-7,353.32	0.63%
Total REVENUES	212,974.90	474,394.00	-261,419.10	44.89%
Total Income	212,974.90	474,394.00	-261,419.10	44.89%
Expense				
EXPENDITURES				
7490 · Banking Fees	0.00	50.00	-50.00	0.0%
7400 · Developer Reimbursements	0.00	91,719.00	-91,719.00	0.0%
7575 · Paying Agent Fees	2,500.00	2,500.00	0.00	100.0%
7395 · 2015A Bonds Interest	0.00	299,250.00	-299,250.00	0.0%
Total EXPENDITURES	2,500.00	393,519.00	-391,019.00	0.64%
Total Expense	2,500.00	393,519.00	-391,019.00	0.64%
Net Ordinary Income	210,474.90	80,875.00	129,599.90	260.25%
Other Income/Expense				
Other Income				
9020 · Transfer from Project Fund	0.00	91,719.00	-91,719.00	0.0%
Total Other Income	0.00	91,719.00	-91,719.00	0.0%
Net Other Income	0.00	91,719.00	-91,719.00	0.0%
Net Income	**210,474.90**	**172,594.00**	**37,880.90**	**121.95%**

Cumberland Green Metropolitan District
Capital Projects Fund
Profit & Loss Budget vs. Actual
January through March 2019

	Jan - Mar 19	Budget	$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
REVENUES				
6360 · Interest Income	7.41	10.00	-2.59	74.1%
Total REVENUES	7.41	10.00	-2.59	74.1%
Total Income	7.41	10.00	-2.59	74.1%
Expense				
EXPENDITURES				
7490 · Banking Fees	0.00	30.00	-30.00	0.0%
9600 · Capital Projects				
9640 · Park/Streetscape	0.00	4,000.00	-4,000.00	0.0%
Total 9600 · Capital Projects	0.00	4,000.00	-4,000.00	0.0%
Total EXPENDITURES	0.00	4,030.00	-4,030.00	0.0%
Total Expense	0.00	4,030.00	-4,030.00	0.0%
Net Ordinary Income	7.41	-4,020.00	4,027.41	-0.18%
Other Income/Expense				
Other Income				
9010 · Transfer from General Fund	0.00	5,000.00	-5,000.00	0.0%
Total Other Income	0.00	5,000.00	-5,000.00	0.0%
Net Other Income	0.00	5,000.00	-5,000.00	0.0%
Net Income	**7.41**	**980.00**	**-972.59**	**0.76%**

Cumberland Green Metropolitan District
Conservation Trust Fund
Profit & Loss Budget vs. Actual
January through March 2019

	Jan - Mar 19	Budget	$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
REVENUES				
6345 · Lottery Proceeds	2,210.03	6,000.00	-3,789.97	36.83%
Total REVENUES	2,210.03	6,000.00	-3,789.97	36.83%
Total Income	2,210.03	6,000.00	-3,789.97	36.83%
Expense				
EXPENDITURES				
7485 · Landscape Maintenance	280.00			
Total EXPENDITURES	280.00			
Total Expense	280.00			
Net Ordinary Income	1,930.03	6,000.00	-4,069.97	32.17%
Net Income	**1,930.03**	**6,000.00**	**-4,069.97**	**32.17%**

Cumberland Green Mill Levy Record - 2019									
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)	
2/7/2019	7,470.31	1,414.67	6,076.86	1,092.13	4,691.34	322.54	1,385.52	(21.22)	-
3/8/2019	259,115.01	258,597.06	4,396.91	199,636.93	3,394.41	58,960.13	1,002.50	(3,878.96)	-
				-	-	-	-	-	-
				-	-	-	-	-	-
				-	-	-	-	-	-
				-	-	-	-	-	-
				-	-	-	-	-	-
				-	-	-	-	-	-
				-	-	-	-	-	-
				-	-	-	-	-	-
				-	-	-	-	-	-
	266,585.32	260,011.73	10,473.77	200,729.06	8,085.75	59,282.67	2,388.02	(3,900.18)	-
Budget	596,621.00	552,915.00	52,000.00	426,850.00	40,144.00	126,065.00	11,856.00	(8,294.00)	
Deferred		292,903.27							