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

ASSETS	
Current Assets	
Checking/Savings	
1000 · COBiz Checking-8407	109,165.47
1110 · Bond Fund ICS MMDA 6007252	113,739.28
1111 · Reserve Fund ICS MMDA 6007260	241,829.57
1112 · Suppl Res ICS MMDA 6007279	225,056.63
1113 · Project Fund ICS MMDA 6007287	91,931.81
Total Checking/Savings	781,722.76
Other Current Assets	
1210 · Deferred Prop Tax Receiv	552,914.37
Total Other Current Assets	552,914.37
Total Current Assets	1,334,637.13
TOTAL ASSETS	**1,334,637.13**
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2500 · Accounts Payable	7,066.65
Total Accounts Payable	7,066.65
Other Current Liabilities	
2600 · Deferred Property Taxes	552,914.37
Total Other Current Liabilities	552,914.37
Total Current Liabilities	559,981.02
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	559,981.02
Equity	
32000 · Fund Balances	784,643.16
Net Income	-9,987.05
Total Equity	774,656.11
TOTAL LIABILITIES & EQUITY	**1,334,637.13**

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

	Jan 19	Budget	$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
REVENUES				
6320 · Property Taxes	0.00	126,065.00	-126,065.00	0.0%
6340 · Specific Ownership Tax	1,214.84	11,856.00	-10,641.16	10.25%
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	1,214.84	140,571.00	-139,356.16	0.86%
Total Income	1,214.84	140,571.00	-139,356.16	0.86%
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	0.00	1,200.00	-1,200.00	0.0%
7250 · Covenant Enforcement	1,600.00	19,200.00	-17,600.00	8.33%
7200 · County Treasurer's Fee	0.00	8,294.00	-8,294.00	0.0%
7260 · Director's Fee	0.00	6,000.00	-6,000.00	0.0%
7560 · Payroll Taxes	0.00	1,000.00	-1,000.00	0.0%
7440 · District Management /Accounting	2,018.54	27,600.00	-25,581.46	7.31%
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	0.00	5,000.00	-5,000.00	0.0%
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	432.50	2,700.00	-2,267.50	16.02%
7580 · Publication of Notices	0.00	200.00	-200.00	0.0%
7240 · Utilities	23.61	3,000.00	-2,976.39	0.79%
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	12,843.58	134,461.00	-121,617.42	9.55%
Total Expense	12,843.58	134,461.00	-121,617.42	9.55%
Net Ordinary Income	-11,628.74	6,110.00	-17,738.74	-190.32%
Net Income	**-11,628.74**	**6,110.00**	**-17,738.74**	**-190.32%**

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

	Jan 19	Budget	$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
REVENUES				
6320 · Property Taxes	0.00	426,850.00	-426,850.00	0.0%
6340 · Specific Ownership Tax	4,113.41	40,144.00	-36,030.59	10.25%
6360 · Interest Income	24.39	7,400.00	-7,375.61	0.33%
Total REVENUES	4,137.80	474,394.00	-470,256.20	0.87%
Total Income	4,137.80	474,394.00	-470,256.20	0.87%
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	1,637.80	80,875.00	-79,237.20	2.03%
Other Income/Expense				
Other Income				
9020 · Transfer frm 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	**1,637.80**	**172,594.00**	**-170,956.20**	**0.95%**

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

	Jan 19	Budget	$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
REVENUES				
6360 · Interest Income	3.89	10.00	-6.11	38.9%
Total REVENUES	3.89	10.00	-6.11	38.9%
Total Income	3.89	10.00	-6.11	38.9%
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	3.89	-4,020.00	4,023.89	-0.1%
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	**3.89**	**980.00**	**-976.11**	**0.4%**

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

	Jan 19	Budget	$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
REVENUES				
6345 · Lottery Proceeds	0.00	6,000.00	-6,000.00	0.0%
Total REVENUES	0.00	6,000.00	-6,000.00	0.0%
Total Income	0.00	6,000.00	-6,000.00	0.0%
Net Ordinary Income	0.00	6,000.00	-6,000.00	0.0%
Net Income	**0.00**	**6,000.00**	**-6,000.00**	**0.0%**