Cumberland Green Metropolitan District
Balance Sheet
As of February 28, 2019

ASSETS	
Current Assets	
Checking/Savings	
1000 · COBiz Checking-8407	105,178.67
1110 · Bond Fund ICS MMDA 6007252	117,857.09
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	781,875.18
Other Current Assets	
1210 · Deferred Prop Tax Receiv	551,500.00
Total Other Current Assets	551,500.00
Total Current Assets	1,333,375.18
TOTAL ASSETS	**1,333,375.18**
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2500 · Accounts Payable	4,384.44
Total Accounts Payable	4,384.44
Other Current Liabilities	
2600 · Deferred Property Taxes	551,500.00
24000 · Payroll Liabilities	22.95
Total Other Current Liabilities	551,522.95
Total Current Liabilities	555,907.39
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	555,907.39
Equity	
32000 · Fund Balances	784,643.16
Net Income	-7,175.37
Total Equity	777,467.79
TOTAL LIABILITIES & EQUITY	**1,333,375.18**

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

	Jan - Feb 19	Budget	$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
REVENUES				
6320 · Property Taxes	322.54	126,065.00	-125,742.46	0.26%
6340 · Specific Ownership Tax	2,600.36	11,856.00	-9,255.64	21.93%
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	2,922.90	140,571.00	-137,648.10	2.08%
Total Income	2,922.90	140,571.00	-137,648.10	2.08%
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	3,275.00	19,200.00	-15,925.00	17.06%
7200 · County Treasurer's Fee	21.22	8,294.00	-8,272.78	0.26%
7260 · Director's Fee	300.00	6,000.00	-5,700.00	5.0%
7560 · Payroll Taxes	0.00	1,000.00	-1,000.00	0.0%
7440 · District Management /Accounting	4,051.98	27,600.00	-23,548.02	14.68%
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	35.88	5,000.00	-4,964.12	0.72%
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	1,050.50	2,700.00	-1,649.50	38.91%
7580 · Publication of Notices	0.00	200.00	-200.00	0.0%
7240 · Utilities	45.73	3,000.00	-2,954.27	1.52%
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	17,549.24	134,461.00	-116,911.76	13.05%
Total Expense	17,549.24	134,461.00	-116,911.76	13.05%
Net Ordinary Income	-14,626.34	6,110.00	-20,736.34	-239.38%
Net Income	**-14,626.34**	**6,110.00**	**-20,736.34**	**-239.38%**

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

	Jan - Feb 19	Budget	$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
REVENUES				
6320 · Property Taxes	1,092.13	426,850.00	-425,757.87	0.26%
6340 · Specific Ownership Tax	8,804.75	40,144.00	-31,339.25	21.93%
6360 · Interest Income	46.68	7,400.00	-7,353.32	0.63%
Total REVENUES	9,943.56	474,394.00	-464,450.44	2.1%
Total Income	9,943.56	474,394.00	-464,450.44	2.1%
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	7,443.56	80,875.00	-73,431.44	9.2%
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	**7,443.56**	**172,594.00**	**-165,150.44**	**4.31%**

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

	Jan - Feb 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 February 2019

	Jan - Feb 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%**

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)	-
				-	-	-	-	-	-
				-	-	-	-	-	-
				-	-	-	-	-	-
				-	-	-	-	-	-
				-	-	-	-	-	-
				-	-	-	-	-	-
				-	-	-	-	-	-
				-	-	-	-	-	-
				-	-	-	-	-	-
				-	-	-	-	-	-
				-	-	-	-	-	-
	7,470.31	1,414.67	6,076.86	1,092.13	4,691.34	322.54	1,385.52	(21.22)	-
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		551,500.33							