Cumberland Green Metropolitan District
All Funds
Balance Sheet
As of April 30, 2019

ASSETS	
Current Assets	
Checking/Savings	
1000 · BOK Checking-8407	150,168.13
1110 · Bond Fund ICS MMDA 6007252	338,051.67
1111 · Reserve Fund ICS MMDA 6007260	241,859.00
1112 · Suppl Res ICS MMDA 6007279	225,084.04
1113 · Project Fund ICS MMDA 6007287	91,942.99
1114 · Project Fund 7329954	0.01
1115 · Bond Fund 7329962	0.01
1116 · Reserve Fund 7329970	0.01
1117 · Suppl Res 7329989	0.01
Total Checking/Savings	1,047,105.87
Other Current Assets	
1210 · Deferred Prop Tax Receiv	283,439.59
Total Other Current Assets	283,439.59
Total Current Assets	1,330,545.46
TOTAL ASSETS	**1,330,545.46**
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2500 · Accounts Payable	7,972.18
Total Accounts Payable	7,972.18
Other Current Liabilities	
2600 · Deferred Property Taxes	283,439.59
24000 · Payroll Liabilities	84.15
Total Other Current Liabilities	283,523.74
Total Current Liabilities	291,495.92
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	291,495.92
Equity	
32000 · Fund Balances	789,971.41
Net Income	249,078.13
Total Equity	1,039,049.54
TOTAL LIABILITIES & EQUITY	**1,330,545.46**

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

	Jan - Apr 19	Budget	$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
REVENUES				
6320 · Property Taxes	61,440.39	126,065.00	-64,624.61	48.74%
6340 · Specific Ownership Tax	3,583.95	11,856.00	-8,272.05	30.23%
6360 · Interest Income	7.08	150.00	-142.92	4.72%
6450 · Other Income	0.00	2,500.00	-2,500.00	0.0%
Total REVENUES	65,031.42	140,571.00	-75,539.58	46.26%
Total Income	65,031.42	140,571.00	-75,539.58	46.26%
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	7,899.50	19,200.00	-11,300.50	41.14%
7200 · County Treasurer's Fee	4,042.24	8,294.00	-4,251.76	48.74%
7260 · Director's Fee	1,100.00	6,000.00	-4,900.00	18.33%
7560 · Payroll Taxes	0.00	1,000.00	-1,000.00	0.0%
7440 · District Management /Accounting	8,216.37	27,600.00	-19,383.63	29.77%
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	2,527.75	18,000.00	-15,472.25	14.04%
7460 · Legal	423.25	5,000.00	-4,576.75	8.47%
7461 · Legal - Special Services	0.00	15,000.00	-15,000.00	0.0%
7480 · Miscellaneous	22.65	500.00	-477.35	4.53%
7590 · Design Review Committee	2,472.50	2,700.00	-227.50	91.57%
7580 · Publication of Notices	28.08	200.00	-171.92	14.04%
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	35,678.64	134,461.00	-98,782.36	26.54%
Total Expense	35,678.64	134,461.00	-98,782.36	26.54%
Net Ordinary Income	29,352.78	6,110.00	23,242.78	480.41%
Net Income	**29,352.78**	**6,110.00**	**23,242.78**	**480.41%**

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

	Jan - Apr 19	Budget	$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
REVENUES				
6320 · Property Taxes	208,035.02	426,850.00	-218,814.98	48.74%
6340 · Specific Ownership Tax	12,135.12	40,144.00	-28,008.88	30.23%
6360 · Interest Income	110.10	7,400.00	-7,289.90	1.49%
Total REVENUES	220,280.24	474,394.00	-254,113.76	46.43%
Total Income	220,280.24	474,394.00	-254,113.76	46.43%
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	217,780.24	80,875.00	136,905.24	269.28%
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	**217,780.24**	**172,594.00**	**45,186.24**	**126.18%**

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

	Jan - Apr 19	Budget	$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
REVENUES				
6360 · Interest Income	15.08	10.00	5.08	150.8%
Total REVENUES	15.08	10.00	5.08	150.8%
Total Income	15.08	10.00	5.08	150.8%
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	15.08	-4,020.00	4,035.08	-0.38%
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	**15.08**	**980.00**	**-964.92**	**1.54%**

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

	Jan - Apr 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)	-
4/10/2019	14,574.00	9,463.68	5,245.30	7,305.96	4,049.37	2,157.72	1,195.93	(142.06)	7.08
				-	-	-	-	-	-
				-	-	-	-	-	-
				-	-	-	-	-	-
				-	-	-	-	-	-
				-	-	-	-	-	-
				-	-	-	-	-	-
				-	-	-	-	-	-
				-	-	-	-	-	-
				-	-	-	-	-	-
	281,159.32	269,475.41	15,719.07	208,035.02	12,135.12	61,440.39	3,583.95	(4,042.24)	7.08
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		283,439.59							