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

ASSETS	
Current Assets	
Checking/Savings	
1000 · BOK Checking-8407	147,178.40
1110 · Bond Fund ICS MMDA 6007252	215,567.11
1111 · Reserve Fund ICS MMDA 6007260	241,869.27
1112 · Suppl Res ICS MMDA 6007279	225,093.57
1113 · Project Fund ICS MMDA 6007287	91,946.87
1114 · Project Fund 7329954	0.01
1116 · Reserve Fund 7329970	0.01
1117 · Suppl Res 7329989	0.01
Total Checking/Savings	921,655.25
Other Current Assets	
1210 · Deferred Prop Tax Receiv	253,245.43
Total Other Current Assets	253,245.43
Total Current Assets	1,174,900.68
TOTAL ASSETS	**1,174,900.68**
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2500 · Accounts Payable	7,720.65
Total Accounts Payable	7,720.65
Other Current Liabilities	
2401 · Payroll Tax Liability	-91.80
2600 · Deferred Property Taxes	253,245.43
24000 · Payroll Liabilities	122.40
Total Other Current Liabilities	253,276.03
Total Current Liabilities	260,996.68
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	260,996.68
Equity	
32000 · Fund Balances	789,971.41
Net Income	123,932.59
Total Equity	913,904.00
TOTAL LIABILITIES & EQUITY	**1,174,900.68**

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

	Jan - May 19	Budget	$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
REVENUES				
6320 · Property Taxes	68,324.66	126,065.00	-57,740.34	54.2%
6340 · Specific Ownership Tax	4,724.34	11,856.00	-7,131.66	39.85%
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	73,056.08	140,571.00	-67,514.92	51.97%
Total Income	73,056.08	140,571.00	-67,514.92	51.97%
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	9,499.50	19,200.00	-9,700.50	49.48%
7200 · County Treasurer's Fee	4,495.15	8,294.00	-3,798.85	54.2%
7260 · Director's Fee	1,600.00	6,000.00	-4,400.00	26.67%
7560 · Payroll Taxes	0.00	1,000.00	-1,000.00	0.0%
7440 · District Management /Accounting	10,213.12	27,600.00	-17,386.88	37.0%
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	5,428.94	18,000.00	-12,571.06	30.16%
7460 · Legal	2,990.88	5,000.00	-2,009.12	59.82%
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	3,098.50	2,700.00	398.50	114.76%
7580 · Publication of Notices	28.08	200.00	-171.92	14.04%
7240 · Utilities	134.20	3,000.00	-2,865.80	4.47%
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	46,387.95	134,461.00	-88,073.05	34.5%
Total Expense	46,387.95	134,461.00	-88,073.05	34.5%
Net Ordinary Income	26,668.13	6,110.00	20,558.13	436.47%
Net Income	**26,668.13**	**6,110.00**	**20,558.13**	**436.47%**

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

	Jan - May 19	Budget	$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
REVENUES				
6320 · Property Taxes	231,344.91	426,850.00	-195,505.09	54.2%
6340 · Specific Ownership Tax	15,996.44	40,144.00	-24,147.56	39.85%
6360 · Interest Income	141.62	7,400.00	-7,258.38	1.91%
Total REVENUES	247,482.97	474,394.00	-226,911.03	52.17%
Total Income	247,482.97	474,394.00	-226,911.03	52.17%
Expense				
EXPENDITURES				
7490 · Banking Fees	42.50	50.00	-7.50	85.0%
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	149,625.00	299,250.00	-149,625.00	50.0%
Total EXPENDITURES	152,167.50	393,519.00	-241,351.50	38.67%
Total Expense	152,167.50	393,519.00	-241,351.50	38.67%
Net Ordinary Income	95,315.47	80,875.00	14,440.47	117.86%
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	**95,315.47**	**172,594.00**	**-77,278.53**	**55.23%**

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

	Jan - May 19	Budget	$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
REVENUES				
6360 · Interest Income	18.96	10.00	8.96	189.6%
Total REVENUES	18.96	10.00	8.96	189.6%
Total Income	18.96	10.00	8.96	189.6%
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	18.96	-4,020.00	4,038.96	-0.47%
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	**18.96**	**980.00**	**-961.04**	**1.94%**

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

	Jan - May 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
5/10/2019	34,742.96	30,194.16	5,001.71	23,309.89	3,861.32	6,884.27	1,140.39	(452.91)	-
				-	-	-	-	-	-
				-	-	-	-	-	-
				-	-	-	-	-	-
				-	-	-	-	-	-
				-	-	-	-	-	-
				-	-	-	-	-	-
				-	-	-	-	-	-
	315,902.28	299,669.57	20,720.78	231,344.91	15,996.44	68,324.66	4,724.34	(4,495.15)	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		253,245.43							