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

ASSETS	
Current Assets	
Checking/Savings	
1000 · BOK Checking-8407	142,305.98
1110 · Bond Fund ICS MMDA 6007252	228,576.61
1111 · Reserve Fund ICS MMDA 6007260	241,879.17
1112 · Suppl Res ICS MMDA 6007279	225,102.80
1113 · Project Fund ICS MMDA 6007287	91,950.64
1114 · Project Fund 7329954	0.01
1116 · Reserve Fund 7329970	0.01
1117 · Suppl Res 7329989	0.01
Total Checking/Savings	929,815.23
Other Current Assets	
1210 · Deferred Prop Tax Receiv	242,000.73
Total Other Current Assets	242,000.73
Total Current Assets	1,171,815.96
TOTAL ASSETS	**1,171,815.96**
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2500 · Accounts Payable	17,440.35
Total Accounts Payable	17,440.35
Other Current Liabilities	
2600 · Deferred Property Taxes	242,000.73
24000 · Payroll Liabilities	68.85
Total Other Current Liabilities	242,069.58
Total Current Liabilities	259,509.93
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	259,509.93
Equity	
32000 · Fund Balances	789,971.41
Net Income	122,334.62
Total Equity	912,306.03
TOTAL LIABILITIES & EQUITY	**1,171,815.96**

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

	Jan - Jun 19	Budget	$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
REVENUES				
6320 · Property Taxes	70,888.45	126,065.00	-55,176.55	56.23%
6340 · Specific Ownership Tax	6,000.06	11,856.00	-5,855.94	50.61%
6360 · Interest Income	25.32	150.00	-124.68	16.88%
6450 · Other Income	0.00	2,500.00	-2,500.00	0.0%
Total REVENUES	76,913.83	140,571.00	-63,657.17	54.72%
Total Income	76,913.83	140,571.00	-63,657.17	54.72%
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	11,099.50	19,200.00	-8,100.50	57.81%
7200 · County Treasurer's Fee	4,664.09	8,294.00	-3,629.91	56.24%
7260 · Director's Fee	2,100.00	6,000.00	-3,900.00	35.0%
7560 · Payroll Taxes	0.00	1,000.00	-1,000.00	0.0%
7440 · District Management /Accounting	12,209.22	27,600.00	-15,390.78	44.24%
7441 · District Management - Special	300.00	1,000.00	-700.00	30.0%
7450 · Dues, Fees, Memberships	497.56	600.00	-102.44	82.93%
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	14,227.94	18,000.00	-3,772.06	79.04%
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	733.83	500.00	233.83	146.77%
7590 · Design Review Committee	5,101.50	2,700.00	2,401.50	188.94%
7580 · Publication of Notices	28.08	200.00	-171.92	14.04%
7240 · Utilities	171.02	3,000.00	-2,828.98	5.7%
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	62,532.99	134,461.00	-71,928.01	46.51%
Total Expense	62,532.99	134,461.00	-71,928.01	46.51%
Net Ordinary Income	14,380.84	6,110.00	8,270.84	235.37%
Net Income	**14,380.84**	**6,110.00**	**8,270.84**	**235.37%**

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

	Jan - Jun 19	Budget	$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
REVENUES				
6320 · Property Taxes	240,025.82	426,850.00	-186,824.18	56.23%
6340 · Specific Ownership Tax	20,315.97	40,144.00	-19,828.03	50.61%
6360 · Interest Income	169.81	7,400.00	-7,230.19	2.3%
Total REVENUES	260,511.60	474,394.00	-213,882.40	54.92%
Total Income	260,511.60	474,394.00	-213,882.40	54.92%
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	108,344.10	80,875.00	27,469.10	133.97%
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	**108,344.10**	**172,594.00**	**-64,249.90**	**62.77%**

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

	Jan - Jun 19	Budget	$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
REVENUES				
6360 · Interest Income	22.73	10.00	12.73	227.3%
Total REVENUES	22.73	10.00	12.73	227.3%
Total Income	22.73	10.00	12.73	227.3%
Expense				
EXPENDITURES				
7490 · Banking Fees	0.00	30.00	-30.00	0.0%
9600 · Capital Projects				
9640 · Park/Streetscape	4,000.00	4,000.00	0.00	100.0%
Total 9600 · Capital Projects	4,000.00	4,000.00	0.00	100.0%
Total EXPENDITURES	4,000.00	4,030.00	-30.00	99.26%
Total Expense	4,000.00	4,030.00	-30.00	99.26%
Net Ordinary Income	-3,977.27	-4,020.00	42.73	98.94%
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	**-3,977.27**	**980.00**	**-4,957.27**	**-405.84%**

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

	Jan - Jun 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%
6356 · Transfer Conservation Trust	1,656.92			
Total REVENUES	3,866.95	6,000.00	-2,133.05	64.45%
Total Income	3,866.95	6,000.00	-2,133.05	64.45%
Expense				
EXPENDITURES				
7485 · Landscape Maintenance	280.00			
Total EXPENDITURES	280.00			
Total Expense	280.00			
Net Ordinary Income	3,586.95	6,000.00	-2,413.05	59.78%
Net Income	**3,586.95**	**6,000.00**	**-2,413.05**	**59.78%**

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)	-
6/10/2019	16,689.25	11,244.70	5,595.25	8,680.91	4,319.53	2,563.79	1,275.72	(168.94)	18.24
				-	-	-	-	-	-
				-	-	-	-	-	-
				-	-	-	-	-	-
				-	-	-	-	-	-
				-	-	-	-	-	-
				-	-	-	-	-	-
				-	-	-	-	-	-
	332,591.53	310,914.27	26,316.03	240,025.82	20,315.98	70,888.45	6,000.05	(4,664.09)	25.32
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		242,000.73							