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

ASSETS	
Current Assets	
Checking/Savings	
1000 · BOK Checking-8407	175,236.29
1110 · Bond Fund ICS MMDA 6007252	418,531.11
1111 · Reserve Fund ICS MMDA 6007260	241,889.43
1112 · Suppl Res ICS MMDA 6007279	226,056.80
1113 · Project Fund ICS MMDA 6007287	91,954.53
1114 · Project Fund 7329954	0.01
1116 · Reserve Fund 7329970	0.01
1117 · Suppl Res 7329989	0.01
Total Checking/Savings	1,153,668.19
Other Current Assets	
1210 · Deferred Prop Tax Receiv	1,319.43
Total Other Current Assets	1,319.43
Total Current Assets	1,154,987.62
TOTAL ASSETS	**1,154,987.62**
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2500 · Accounts Payable	13,558.57
Total Accounts Payable	13,558.57
Other Current Liabilities	
2600 · Deferred Property Taxes	1,319.43
24000 · Payroll Liabilities	107.10
Total Other Current Liabilities	1,426.53
Total Current Liabilities	14,985.10
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	14,985.10
Equity	
32000 · Fund Balances	789,971.41
Net Income	350,031.11
Total Equity	1,140,002.52
TOTAL LIABILITIES & EQUITY	**1,154,987.62**

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

	Jan - Jul 19	Budget	$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
REVENUES				
6320 · Property Taxes	125,763.79	126,065.00	-301.21	99.76%
6340 · Specific Ownership Tax	7,221.11	11,856.00	-4,634.89	60.91%
6360 · Interest Income	25.32	150.00	-124.68	16.88%
6450 · Other Income	382.00	2,500.00	-2,118.00	15.28%
Total REVENUES	133,392.22	140,571.00	-7,178.78	94.89%
Total Income	133,392.22	140,571.00	-7,178.78	94.89%
Expense				
EXPENDITURES				
7020 · Audit	3,650.00	7,250.00	-3,600.00	50.35%
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	12,699.50	19,200.00	-6,500.50	66.14%
7200 · County Treasurer's Fee	8,274.31	8,294.00	-19.69	99.76%
7260 · Director's Fee	2,600.00	6,000.00	-3,400.00	43.33%
7560 · Payroll Taxes	0.00	1,000.00	-1,000.00	0.0%
7440 · District Management /Accounting	14,205.32	27,600.00	-13,394.68	51.47%
7441 · District Management - Special	625.00	1,000.00	-375.00	62.5%
7450 · Dues, Fees, Memberships	497.56	600.00	-102.44	82.93%
7350 · Event Expense	227.85	500.00	-272.15	45.57%
7360 · Insurance and bonds	7,809.37	8,000.00	-190.63	97.62%
7485 · Landscape Maintenance	16,673.69	18,000.00	-1,326.31	92.63%
7460 · Legal	4,887.13	5,000.00	-112.87	97.74%
7461 · Legal - Special Services	2,383.13	15,000.00	-12,616.87	15.89%
7480 · Miscellaneous	733.83	500.00	233.83	146.77%
7590 · Design Review Committee	6,426.00	2,700.00	3,726.00	238.0%
7580 · Publication of Notices	53.82	200.00	-146.18	26.91%
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	82,517.53	134,461.00	-51,943.47	61.37%
Total Expense	82,517.53	134,461.00	-51,943.47	61.37%
Net Ordinary Income	50,874.69	6,110.00	44,764.69	832.65%
Net Income	**50,874.69**	**6,110.00**	**44,764.69**	**832.65%**

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

	Jan - Jul 19	Budget	$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
REVENUES				
6320 · Property Taxes	425,831.78	426,850.00	-1,018.22	99.76%
6340 · Specific Ownership Tax	24,450.39	40,144.00	-15,693.61	60.91%
6360 · Interest Income	1,148.18	7,400.00	-6,251.82	15.52%
Total REVENUES	451,430.35	474,394.00	-22,963.65	95.16%
Total Income	451,430.35	474,394.00	-22,963.65	95.16%
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	299,262.85	80,875.00	218,387.85	370.03%
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	**299,262.85**	**172,594.00**	**126,668.85**	**173.39%**

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

	Jan - Dec 19	Budget	$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
REVENUES				
6345 · Lottery Proceeds	3,866.95	6,000.00	-2,133.05	64.45%
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%
Net Ordinary Income	3,866.95	6,000.00	-2,133.05	64.45%
Net Income	**3,866.95**	**6,000.00**	**-2,133.05**	**64.45%**

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

	Jan - Jul 19	Budget	$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
REVENUES				
6360 · Interest Income	26.62	10.00	16.62	266.2%
Total REVENUES	26.62	10.00	16.62	266.2%
Total Income	26.62	10.00	16.62	266.2%
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	-3,973.38	-4,020.00	46.62	98.84%
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	**-3,973.38**	**980.00**	**-4,953.38**	**-405.45%**

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
7/10/2019	242,426.55	240,681.30	5,355.47	185,805.96	4,134.42	54,875.34	1,221.05	(3,610.22)	-
				-	-	-	-	-	-
				-	-	-	-	-	-
				-	-	-	-	-	-
				-	-	-	-	-	-
				-	-	-	-	-	-
				-	-	-	-	-	-
	575,018.08	551,595.57	31,671.50	425,831.78	24,450.40	125,763.79	7,221.10	(8,274.31)	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		1,319.43							