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

ASSETS	
Current Assets	
Checking/Savings	
1000 · BOK Checking-8407	151,962.23
1110 · Bond Fund ICS MMDA 6007252	423,129.48
1111 · Reserve Fund ICS MMDA 6007260	241,919.86
1112 · Suppl Res ICS MMDA 6007279	225,140.57
1113 · Project Fund ICS MMDA 6007287	5,236.61
1114 · Project Fund 7329954	0.01
1116 · Reserve Fund 7329970	0.01
1117 · Suppl Res 7329989	0.01
Total Checking/Savings	1,047,388.78
Other Current Assets	
1210 · Deferred Prop Tax Receiv	632.93
Total Other Current Assets	632.93
Total Current Assets	1,048,021.71
TOTAL ASSETS	**1,048,021.71**
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2500 · Accounts Payable	6,184.52
Total Accounts Payable	6,184.52
Other Current Liabilities	
2600 · Deferred Property Taxes	632.93
24000 · Payroll Liabilities	137.70
Total Other Current Liabilities	770.63
Total Current Liabilities	6,955.15
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	6,955.15
Equity	
32000 · Fund Balances	789,971.41
Net Income	251,095.15
Total Equity	1,041,066.56
TOTAL LIABILITIES & EQUITY	**1,048,021.71**

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

	Jan - Oct 19	Budget	$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
REVENUES				
6320 · Property Taxes	125,920.31	126,065.00	-144.69	99.89%
6340 · Specific Ownership Tax	11,020.69	11,856.00	-835.31	92.96%
6360 · Interest Income	45.91	150.00	-104.09	30.61%
6380 · Fines Income	382.00			
6450 · Other Income	0.00	2,500.00	-2,500.00	0.0%
Total REVENUES	137,368.91	140,571.00	-3,202.09	97.72%
Total Income	137,368.91	140,571.00	-3,202.09	97.72%
Expense				
EXPENDITURES				
7020 · Audit	6,150.00	7,250.00	-1,100.00	84.83%
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	17,560.50	19,200.00	-1,639.50	91.46%
7200 · County Treasurer's Fee	8,284.92	8,294.00	-9.08	99.89%
7260 · Director's Fee	3,900.00	6,000.00	-2,100.00	65.0%
7560 · Payroll Taxes	160.65	1,000.00	-839.35	16.07%
7440 · District Management /Accounting	20,408.31	27,600.00	-7,191.69	73.94%
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	22,780.94	18,000.00	4,780.94	126.56%
7460 · Legal	5,775.82	5,000.00	775.82	115.52%
7461 · Legal - Special Services	2,383.13	15,000.00	-12,616.87	15.89%
7480 · Miscellaneous	1,433.83	500.00	933.83	286.77%
7590 · Design Review Committee	7,585.00	2,700.00	4,885.00	280.93%
7580 · Publication of Notices	53.82	200.00	-146.18	26.91%
7240 · Utilities	387.32	3,000.00	-2,612.68	12.91%
7610 · Transf to Capital Project Fund	5,000.00	5,000.00	0.00	100.0%
7620 · TABOR Reserve	0.00	4,217.00	-4,217.00	0.0%
Total EXPENDITURES	111,624.02	134,461.00	-22,836.98	83.02%
Total Expense	111,624.02	134,461.00	-22,836.98	83.02%
Net Ordinary Income	25,744.89	6,110.00	19,634.89	421.36%
Net Income	**25,744.89**	**6,110.00**	**19,634.89**	**421.36%**

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

	Jan - Oct 19	Budget	$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
REVENUES				
6320 · Property Taxes	426,361.76	426,850.00	-488.24	99.89%
6340 · Specific Ownership Tax	37,315.61	40,144.00	-2,828.39	92.95%
6360 · Interest Income	315.56	7,400.00	-7,084.44	4.26%
Total REVENUES	463,992.93	474,394.00	-10,401.07	97.81%
Total Income	463,992.93	474,394.00	-10,401.07	97.81%
Expense				
EXPENDITURES				
7490 · Banking Fees	42.50	50.00	-7.50	85.0%
7400 · Developer Reimbursements	91,718.68	91,719.00	-0.32	100.0%
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	243,886.18	393,519.00	-149,632.82	61.98%
Total Expense	243,886.18	393,519.00	-149,632.82	61.98%
Net Ordinary Income	220,106.75	80,875.00	139,231.75	272.16%
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	**220,106.75**	**172,594.00**	**47,512.75**	**127.53%**

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

	Jan - Oct 19	Budget	$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
REVENUES				
6360 · Interest Income	27.38	10.00	17.38	273.8%
6450 · Other Income	1,288.97			
Total REVENUES	1,316.35	10.00	1,306.35	13,163.5%
Total Income	1,316.35	10.00	1,306.35	13,163.5%
Expense				
EXPENDITURES				
7490 · Banking Fees	0.00	30.00	-30.00	0.0%
9600 · Capital Projects				
9640 · Park/Streetscape	6,472.25	4,000.00	2,472.25	161.81%
Total 9600 · Capital Projects	6,472.25	4,000.00	2,472.25	161.81%
Total EXPENDITURES	6,472.25	4,030.00	2,442.25	160.6%
Total Expense	6,472.25	4,030.00	2,442.25	160.6%
Net Ordinary Income	-5,155.90	-4,020.00	-1,135.90	128.26%
Other Income/Expense				
Other Income				
9010 · Transfer from General Fund	5,000.00	5,000.00	0.00	100.0%
Total Other Income	5,000.00	5,000.00	0.00	100.0%
Net Other Income	5,000.00	5,000.00	0.00	100.0%
Net Income	**-155.90**	**980.00**	**-1,135.90**	**-15.91%**

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

	Jan - Oct 19	Budget	$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
REVENUES				
6345 · Lottery Proceeds	5,399.41	6,000.00	-600.59	89.99%
Total REVENUES	5,399.41	6,000.00	-600.59	89.99%
Total Income	5,399.41	6,000.00	-600.59	89.99%
Net Ordinary Income	5,399.41	6,000.00	-600.59	89.99%
Net Income	**5,399.41**	**6,000.00**	**-600.59**	**89.99%**

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)	-
8/9/2019	5,887.55	-	5,887.55	-	4,545.19	-	1,342.36	-	-
9/10/2019	6,318.62	686.50	5,622.14	529.98	4,340.29	156.52	1,281.85	(10.61)	20.59
10/10/2019	5,155.11	-	5,155.11	-	3,979.74	-	1,175.37	-	-
				-	-	-	-	-	-
				-	-	-	-	-	-
				-	-	-	-	-	-
	592,379.36	552,282.07	48,336.30	426,361.76	37,315.62	125,920.31	11,020.68	(8,284.92)	45.91
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		632.93							