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

ASSETS	
Current Assets	
Checking/Savings	
1000 · BOK Checking-8407	130,939.00
1110 · Bond Fund ICS MMDA 6007252	292,561.17
1111 · Reserve Fund ICS MMDA 6007260	241,940.05
1112 · Suppl Res ICS MMDA 6007279	225,159.25
1113 · Project Fund ICS MMDA 6007287	5,236.95
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	895,836.46
Total Current Assets	895,836.46
TOTAL ASSETS	**895,836.46**
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2500 · Accounts Payable	3,771.86
Total Accounts Payable	3,771.86
Other Current Liabilities	
24000 · Payroll Liabilities	153.00
Total Other Current Liabilities	153.00
Total Current Liabilities	3,924.86
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	3,924.86
Equity	
32000 · Fund Balances	789,971.41
Net Income	101,940.19
Total Equity	891,911.60
TOTAL LIABILITIES & EQUITY	**895,836.46**

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

	Jan - Dec 19	Budget	$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
REVENUES				
6320 · Property Taxes	126,069.31	126,065.00	4.31	100.0%
6340 · Specific Ownership Tax	13,886.41	11,856.00	2,030.41	117.13%
6360 · Interest Income	78.59	150.00	-71.41	52.39%
6380 · Fines Income	882.00			
6450 · Other Income	277.05	2,500.00	-2,222.95	11.08%
Total REVENUES	141,193.36	140,571.00	622.36	100.44%
Total Income	141,193.36	140,571.00	622.36	100.44%
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	20,927.00	19,200.00	1,727.00	109.0%
7200 · County Treasurer's Fee	8,295.21	8,294.00	1.21	100.02%
7260 · Director's Fee	4,400.00	6,000.00	-1,600.00	73.33%
7560 · Payroll Taxes	336.60	1,000.00	-663.40	33.66%
7440 · District Management /Accounting	25,946.98	27,600.00	-1,653.02	94.01%
7441 · District Management - Special	875.00	1,000.00	-125.00	87.5%
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	24,816.69	18,000.00	6,816.69	137.87%
7460 · Legal	6,147.39	5,000.00	1,147.39	122.95%
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	7,735.00	2,700.00	5,035.00	286.48%
7580 · Publication of Notices	109.98	200.00	-90.02	54.99%
7240 · Utilities	454.57	3,000.00	-2,545.43	15.15%
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	124,146.16	134,461.00	-10,314.84	92.33%
Total Expense	124,146.16	134,461.00	-10,314.84	92.33%
Net Ordinary Income	17,047.20	6,110.00	10,937.20	279.01%
Net Income	**17,047.20**	**6,110.00**	**10,937.20**	**279.01%**

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

	Jan - Dec 19	Budget	$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
REVENUES				
6320 · Property Taxes	426,866.26	426,850.00	16.26	100.0%
6340 · Specific Ownership Tax	47,018.86	40,144.00	6,874.86	117.13%
6360 · Interest Income	383.37	7,400.00	-7,016.63	5.18%
Total REVENUES	474,268.49	474,394.00	-125.51	99.97%
Total Income	474,268.49	474,394.00	-125.51	99.97%
Expense				
EXPENDITURES				
7490 · Banking Fees	72.50	50.00	22.50	145.0%
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	299,250.00	299,250.00	0.00	100.0%
Total EXPENDITURES	393,541.18	393,519.00	22.18	100.01%
Total Expense	393,541.18	393,519.00	22.18	100.01%
Net Ordinary Income	80,727.31	80,875.00	-147.69	99.82%
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	**80,727.31**	**172,594.00**	**-91,866.69**	**46.77%**

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

	Jan - Dec 19	Budget	$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
REVENUES				
6360 · Interest Income	27.72	10.00	17.72	277.2%
6450 · Other Income	1,288.97			
Total REVENUES	1,316.69	10.00	1,306.69	13,166.9%
Total Income	1,316.69	10.00	1,306.69	13,166.9%
Expense				
EXPENDITURES				
7490 · Banking Fees	0.00	30.00	-30.00	0.0%
9600 · Capital Projects				
9640 · Park/Streetscape	8,944.49	4,000.00	4,944.49	223.61%
Total 9600 · Capital Projects	8,944.49	4,000.00	4,944.49	223.61%
Total EXPENDITURES	8,944.49	4,030.00	4,914.49	221.95%
Total Expense	8,944.49	4,030.00	4,914.49	221.95%
Net Ordinary Income	-7,627.80	-4,020.00	-3,607.80	189.75%
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	**-2,627.80**	**980.00**	**-3,607.80**	**-268.14%**

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	6,793.48	6,000.00	793.48	113.23%
Total REVENUES	6,793.48	6,000.00	793.48	113.23%
Total Income	6,793.48	6,000.00	793.48	113.23%
Net Ordinary Income	6,793.48	6,000.00	793.48	113.23%
Net Income	**6,793.48**	**6,000.00**	**793.48**	**113.23%**

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)		Proof
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)	-	7,470.31
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)	-	259,115.01
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	14,574.00
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)	-	34,742.96
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	16,689.25
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)	-	242,426.55
8/9/2019	5,887.55	-	5,887.55	-	4,545.19	-	1,342.36	-	-	5,887.55
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	6,318.62
10/10/2019	5,155.11	-	5,155.11	-	3,979.74	-	1,175.37	-	-	5,155.11
11/8/2019	7,524.58	653.50	6,848.69	504.50	5,287.19	149.00	1,561.50	(10.29)	32.68	7,524.58
12/10/2019	5,720.28	-	5,720.28	-	4,416.06	-	1,304.22	-	-	5,720.28
				-	-	-	-	-	-	-
	605,624.22	552,935.57	60,905.27	426,866.26	47,018.87	126,069.31	13,886.40	(8,295.21)	78.59	605,624.22
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)		596,621.00