Cumberland Green Metropolitan District
All Funds
Balance Sheet
As of February 29, 2020

ASSETS	
Current Assets	
Checking/Savings	
1000 · BOK Checking-8407	125,535.65
1110 · Bond Fund ICS MMDA 6007252	297,245.17
1111 · Reserve Fund ICS MMDA 6007260	241,959.89
1112 · Suppl Res ICS MMDA 6007279	225,177.65
1113 · Project Fund ICS MMDA 6007287	5,237.36
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	895,155.76
Other Current Assets	
1210 · Deferred Prop Tax Receiv	634,014.86
Total Other Current Assets	634,014.86
Total Current Assets	1,529,170.62
TOTAL ASSETS	**1,529,170.62**
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2500 · Accounts Payable	6,329.96
Total Accounts Payable	6,329.96
Other Current Liabilities	
2600 · Deferred Property Taxes	634,014.86
24000 · Payroll Liabilities	87.98
Total Other Current Liabilities	634,102.84
Total Current Liabilities	640,432.80
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	640,432.80
Equity	
32000 · Fund Balances	897,051.26
Net Income	-8,313.44
Total Equity	888,737.82
TOTAL LIABILITIES & EQUITY	**1,529,170.62**

Cumberland Green Metropolitan District
General Fund
Profit & Loss Budget vs. Actual
January through February 2020

	Jan - Feb 20	Budget	$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
REVENUES				
6320 · Property Taxes	1,856.78	155,639.00	-153,782.22	1.19%
6340 · Specific Ownership Tax	1,556.65	12,613.00	-11,056.35	12.34%
6360 · Interest Income	0.00	50.00	-50.00	0.0%
6450 · Other Income	25.00	1,000.00	-975.00	2.5%
REVENUES - Other	0.00	0.00	0.00	0.0%
Total REVENUES	3,438.43	169,302.00	-165,863.57	2.03%
Total Income	3,438.43	169,302.00	-165,863.57	2.03%
Expense				
EXPENDITURES				
7020 · Audit	0.00	7,000.00	-7,000.00	0.0%
7230 · Communications	0.00	1,000.00	-1,000.00	0.0%
7250 · Covenant Enforcement	3,477.90	22,000.00	-18,522.10	15.81%
7200 · County Treasurer's Fee	27.85	2,335.00	-2,307.15	1.19%
7260 · Director's Fee	1,000.00	6,000.00	-5,000.00	16.67%
7560 · Payroll Taxes	0.00	300.00	-300.00	0.0%
7440 · District Management /Accounting	4,538.40	27,600.00	-23,061.60	16.44%
7441 · District Management - Special	0.00	500.00	-500.00	0.0%
7450 · Dues, Fees, Memberships	379.37	400.00	-20.63	94.84%
7255 · Election	1,881.90	5,000.00	-3,118.10	37.64%
7350 · Event Expense	0.00	500.00	-500.00	0.0%
7360 · Insurance and bonds	7,957.00	8,600.00	-643.00	92.52%
7485 · Landscape Maintenance	0.00	25,000.00	-25,000.00	0.0%
7460 · Legal	226.01	7,000.00	-6,773.99	3.23%
7461 · Legal - Special Services	0.00	1,000.00	-1,000.00	0.0%
7480 · Miscellaneous	0.00	1,000.00	-1,000.00	0.0%
7590 · Design Review Committee	300.00	2,700.00	-2,400.00	11.11%
7580 · Publication of Notices	118.70	200.00	-81.30	59.35%
7240 · Utilities	48.05	3,000.00	-2,951.95	1.6%
7610 · Transf to Capital Project Fund	0.00	7,500.00	-7,500.00	0.0%
7620 · TABOR Reserve	0.00	5,079.00	-5,079.00	0.0%
Total EXPENDITURES	19,955.18	133,714.00	-113,758.82	14.92%
Total Expense	19,955.18	133,714.00	-113,758.82	14.92%
Net Ordinary Income	-16,516.75	35,588.00	-52,104.75	-46.41%
Net Income	**-16,516.75**	**35,588.00**	**-52,104.75**	**-46.41%**

Cumberland Green Metropolitan District
Debt Service Fund
Profit & Loss Budget vs. Actual
January through February 2020

	Jan - Feb 20	Budget	$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
REVENUES				
6320 · Property Taxes	5,798.36	486,031.00	-480,232.64	1.19%
6340 · Specific Ownership Tax	4,929.38	39,387.00	-34,457.62	12.52%
6360 · Interest Income	62.55	300.00	-237.45	20.85%
Total REVENUES	10,790.29	525,718.00	-514,927.71	2.05%
Total Income	10,790.29	525,718.00	-514,927.71	2.05%
Expense				
EXPENDITURES				
7490 · Banking Fees	0.00	80.00	-80.00	0.0%
7200 · County Treasurer's Fee	86.98	7,290.00	-7,203.02	1.19%
7575 · Paying Agent Fees	2,500.00	2,500.00	0.00	100.0%
7394 · 2015A Bond Principal Payment	0.00	25,000.00	-25,000.00	0.0%
7395 · 2015A Bonds Interest	0.00	299,250.00	-299,250.00	0.0%
Total EXPENDITURES	2,586.98	334,120.00	-331,533.02	0.77%
Total Expense	2,586.98	334,120.00	-331,533.02	0.77%
Net Ordinary Income	8,203.31	191,598.00	-183,394.69	4.28%
Net Income	**8,203.31**	**191,598.00**	**-183,394.69**	**4.28%**

Cumberland Green Metropolitan District
Capital Projects Fund
Profit & Loss Budget vs. Actual
January through February 2020

	Jan - Feb 20	Budget	$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
REVENUES				
6360 · Interest Income	0.00	30.00	-30.00	0.0%
Total REVENUES	0.00	30.00	-30.00	0.0%
Total Income	0.00	30.00	-30.00	0.0%
Expense				
EXPENDITURES				
9600 · Capital Projects				
9640 · Park/Streetscape	0.00	5,000.00	-5,000.00	0.0%
Total 9600 · Capital Projects	0.00	5,000.00	-5,000.00	0.0%
Total EXPENDITURES	0.00	5,000.00	-5,000.00	0.0%
Total Expense	0.00	5,000.00	-5,000.00	0.0%
Net Ordinary Income	0.00	-4,970.00	4,970.00	0.0%
Other Income/Expense				
Other Income				
9010 · Transfer from General Fund	0.00	7,500.00	-7,500.00	0.0%
Total Other Income	0.00	7,500.00	-7,500.00	0.0%
Net Other Income	0.00	7,500.00	-7,500.00	0.0%
Net Income	**0.00**	**2,530.00**	**-2,530.00**	**0.0%**

Cumberland Green Metropolitan District
Conservation Trust Fund
Profit & Loss Budget vs. Actual
January through February 2020

	Jan - Feb 20	Budget	$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
REVENUES				
6345 · Lottery Proceeds	0.00	6,000.00	-6,000.00	0.0%
Total REVENUES	0.00	6,000.00	-6,000.00	0.0%
Total Income	0.00	6,000.00	-6,000.00	0.0%
Expense				
EXPENDITURES				
7485 · Landscape Maintenance	0.00	5,000.00	-5,000.00	0.0%
Total EXPENDITURES	0.00	5,000.00	-5,000.00	0.0%
Total Expense	0.00	5,000.00	-5,000.00	0.0%
Net Ordinary Income	0.00	1,000.00	-1,000.00	0.0%
Net Income	**0.00**	**1,000.00**	**-1,000.00**	**0.0%**

Cumberland Green Mill Levy Record - 2020

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	Treasurer's Fee	Interest
		47 mills	100%	35.6000	76%	11.4000	24%	Debt Fund	General Fund	
2/10/2020	14,026.34	7,655.14	6,486.03	5,798.36	4,929.38	1,856.78	1,556.65	(86.98)	(27.85)	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
	14,026.34	7,655.14	6,486.03	5,798.36	4,929.38	1,856.78	1,556.65	(86.98)	(27.85)	-
Budget	684,044.95	641,670.00	52,000.00	486,031.00	39,387.00	155,639.00	12,613.00	(7,290.47)	(2,334.59)	
Deferred		634,014.86								