Cumberland Green Metropolitan District
All Funds
Balance Sheet
As of October 31, 2020

ASSETS	
Current Assets	
Checking/Savings	
1000 · BOK Checking-8407	160,489.51
1110 · Bond Fund ICS MMDA 6007252	720,860.89
1111 · Reserve Fund ICS MMDA 6007260	242,002.13
1112 · Suppl Res ICS MMDA 6007279	225,217.07
1113 · Project Fund ICS MMDA 6007287	0.62
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	1,348,570.26
Other Current Assets	
1210 · Deferred Prop Tax Receiv	2,128.30
Total Other Current Assets	2,128.30
Total Current Assets	1,350,698.56
TOTAL ASSETS	**1,350,698.56**
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2500 · Accounts Payable	4,130.59
Total Accounts Payable	4,130.59
Other Current Liabilities	
2401 · Payroll Tax Liability	7.65
2600 · Deferred Property Taxes	2,128.30
24000 · Payroll Liabilities	103.26
Total Other Current Liabilities	2,239.21
Total Current Liabilities	6,369.80
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	6,369.80
Equity	
32000 · Fund Balances	897,051.26
Net Income	447,277.50
Total Equity	1,344,328.76
TOTAL LIABILITIES & EQUITY	**1,350,698.56**

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

	Jan - Oct 20	Budget	$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
REVENUES				
6320 · Property Taxes	155,122.88	155,639.00	-516.12	99.67%
6340 · Specific Ownership Tax	12,354.75	12,613.00	-258.25	97.95%
6360 · Interest Income	13.24	50.00	-36.76	26.48%
6380 · Fines Income	425.00			
6450 · Other Income	1,688.48	1,000.00	688.48	168.85%
REVENUES - Other	0.00	0.00	0.00	0.0%
Total REVENUES	169,604.35	169,302.00	302.35	100.18%
Total Income	169,604.35	169,302.00	302.35	100.18%
Expense				
EXPENDITURES				
7020 · Audit	6,350.00	7,000.00	-650.00	90.71%
7230 · Communications	600.00	1,000.00	-400.00	60.0%
7250 · Covenant Enforcement	16,095.26	22,000.00	-5,904.74	73.16%
7200 · County Treasurer's Fee	2,326.84	2,335.00	-8.16	99.65%
7260 · Director's Fee	3,400.00	6,000.00	-2,600.00	56.67%
7560 · Payroll Taxes	223.77	300.00	-76.23	74.59%
7440 · District Management /Accounting	20,789.25	27,600.00	-6,810.75	75.32%
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	3,704.42	5,000.00	-1,295.58	74.09%
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	19,915.70	25,000.00	-5,084.30	79.66%
7460 · Legal	4,236.69	7,000.00	-2,763.31	60.52%
7461 · Legal - Special Services	0.00	1,000.00	-1,000.00	0.0%
7480 · Miscellaneous	271.00	1,000.00	-729.00	27.1%
7590 · Design Review Committee	1,650.00	2,700.00	-1,050.00	61.11%
7580 · Publication of Notices	204.11	200.00	4.11	102.06%
7240 · Utilities	752.78	3,000.00	-2,247.22	25.09%
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	88,856.19	133,714.00	-44,857.81	66.45%
Total Expense	88,856.19	133,714.00	-44,857.81	66.45%
Net Ordinary Income	80,748.16	35,588.00	45,160.16	226.9%
Net Income	**80,748.16**	**35,588.00**	**45,160.16**	**226.9%**

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

	Jan - Oct 20	Budget	$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
REVENUES				
6320 · Property Taxes	484,418.82	486,031.00	-1,612.18	99.67%
6340 · Specific Ownership Tax	39,123.33	39,387.00	-263.67	99.33%
6360 · Interest Income	240.89	300.00	-59.11	80.3%
Total REVENUES	523,783.04	525,718.00	-1,934.96	99.63%
Total Income	523,783.04	525,718.00	-1,934.96	99.63%
Expense				
EXPENDITURES				
7490 · Banking Fees	30.00	80.00	-50.00	37.5%
7200 · County Treasurer's Fee	7,266.49	7,290.00	-23.51	99.68%
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	149,625.00	299,250.00	-149,625.00	50.0%
Total EXPENDITURES	159,421.49	334,120.00	-174,698.51	47.71%
Total Expense	159,421.49	334,120.00	-174,698.51	47.71%
Net Ordinary Income	364,361.55	191,598.00	172,763.55	190.17%
Net Income	**364,361.55**	**191,598.00**	**172,763.55**	**190.17%**

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

	Jan - Oct 20	Budget	$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
REVENUES				
6360 · Interest Income	0.62	30.00	-29.38	2.07%
Total REVENUES	0.62	30.00	-29.38	2.07%
Total Income	0.62	30.00	-29.38	2.07%
Expense				
EXPENDITURES				
9600 · Capital Projects				
9640 · Park/Streetscape	2,491.38	5,000.00	-2,508.62	49.83%
Total 9600 · Capital Projects	2,491.38	5,000.00	-2,508.62	49.83%
Total EXPENDITURES	2,491.38	5,000.00	-2,508.62	49.83%
Total Expense	2,491.38	5,000.00	-2,508.62	49.83%
Net Ordinary Income	-2,490.76	-4,970.00	2,479.24	50.12%
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	**-2,490.76**	**2,530.00**	**-5,020.76**	**-98.45%**

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

	Jan - Oct 20	Budget	$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
REVENUES				
6345 · Lottery Proceeds	4,658.55	6,000.00	-1,341.45	77.64%
Total REVENUES	4,658.55	6,000.00	-1,341.45	77.64%
Total Income	4,658.55	6,000.00	-1,341.45	77.64%
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	4,658.55	1,000.00	3,658.55	465.86%
Net Income	**4,658.55**	**1,000.00**	**3,658.55**	**465.86%**

Cumberland Green Mill Levy Record - 2020										
		6320	6340					7200		
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)	-
3/10/2020	300,930.79	299,701.11	5,725.20	227,007.65	4,351.15	72,693.46	1,374.05	(3,405.11)	(1,090.40)	-
4/9/2020	20,646.83	16,184.18	4,705.41	12,258.66	3,576.11	3,925.52	1,129.30	(183.88)	(58.88)	-
5/8/2020	30,462.66	26,366.54	4,491.62	19,971.25	3,413.63	6,395.29	1,077.99	(299.57)	(95.93)	-
6/10/2020	20,525.70	15,579.78	5,179.62	11,800.85	3,936.51	3,778.93	1,243.11	(177.01)	(56.68)	-
7/10/2020	269,966.16	268,189.16	5,786.80	203,139.02	4,397.97	65,050.14	1,388.83	(3,047.29)	(975.75)	13.24
8/10/2020	8,061.37	1,705.61	6,381.34	1,291.91	4,849.82	413.70	1,531.52	(19.38)	(6.21)	-
9/10/2020	10,913.23	4,160.18	6,815.45	3,151.12	5,179.74	1,009.06	1,635.71	(47.27)	(15.14)	-
10/9/2020	5,906.61	-	5,906.61	-	4,489.02	-	1,417.59	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
	681,439.69	639,541.70	51,478.08	484,418.82	39,123.34	155,122.88	12,354.74	(7,266.48)	(2,326.84)	13.24
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		2,128.30								