

**Cumberland Green Metropolitan District**  
**All Funds**  
**Balance Sheet**  
As of April 30, 2020

**ASSETS**

**Current Assets**

**Checking/Savings**

1000 · BOK Checking-8407	177,335.47
1110 · Bond Fund ICS MMDA 6007252	555,114.33
1111 · Reserve Fund ICS MMDA 6007260	241,978.03
1112 · Suppl Res ICS MMDA 6007279	225,194.53
1113 · Project Fund ICS MMDA 6007287	5,237.74
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** 1,204,860.14

**Other Current Assets**

1210 · Deferred Prop Tax Receiv	<u>318,129.57</u>
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**Total Other Current Assets** 318,129.57

**Total Current Assets** 1,522,989.71

**TOTAL ASSETS** 1,522,989.71

**LIABILITIES & EQUITY**

**Liabilities**

**Current Liabilities**

**Accounts Payable**

2500 · Accounts Payable	<u>4,999.75</u>
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**Total Accounts Payable** 4,999.75

**Other Current Liabilities**

2401 · Payroll Tax Liability	181.69
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2600 · Deferred Property Taxes	<u>318,129.57</u>
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**Total Other Current Liabilities** 318,311.26

**Total Current Liabilities** 323,311.01

**Long Term Liabilities**

3001 · Bonds Payable Series 2015	5,700,000.00
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3002 · Contra Account - Bonds Payable	<u>-5,700,000.00</u>
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**Total Long Term Liabilities** 0.00

**Total Liabilities** 323,311.01

**Equity**

32000 · Fund Balances	897,051.26
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Net Income	<u>302,627.44</u>
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**Total Equity** 1,199,678.70

**TOTAL LIABILITIES & EQUITY** 1,522,989.71

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

	<u>Jan - Apr 20</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Ordinary Income/Expense				
Income				
<b>REVENUES</b>				
6320 · Property Taxes	78,475.76	155,639.00	-77,163.24	50.42%
6340 · Specific Ownership Tax	4,060.00	12,613.00	-8,553.00	32.19%
6360 · Interest Income	0.00	50.00	-50.00	0.0%
6380 · Fines Income	250.00			
6450 · Other Income	1,006.09	1,000.00	6.09	100.61%
REVENUES - Other	0.00	0.00	0.00	0.0%
<b>Total REVENUES</b>	<u>83,791.85</u>	<u>169,302.00</u>	<u>-85,510.15</u>	<u>49.49%</u>
<b>Total Income</b>	83,791.85	169,302.00	-85,510.15	49.49%
Expense				
<b>EXPENDITURES</b>				
7020 · Audit	200.00	7,000.00	-6,800.00	2.86%
7230 · Communications	600.00	1,000.00	-400.00	60.0%
7250 · Covenant Enforcement	6,697.26	22,000.00	-15,302.74	30.44%
7200 · County Treasurer's Fee	1,177.14	2,335.00	-1,157.86	50.41%
7260 · Director's Fee	2,000.00	6,000.00	-4,000.00	33.33%
7560 · Payroll Taxes	0.00	300.00	-300.00	0.0%
7440 · District Management /Accounting	8,909.00	27,600.00	-18,691.00	32.28%
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	2,551.28	5,000.00	-2,448.72	51.03%
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	2,350.49	25,000.00	-22,649.51	9.4%
7460 · Legal	498.66	7,000.00	-6,501.34	7.12%
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	675.00	2,700.00	-2,025.00	25.0%
7580 · Publication of Notices	147.95	200.00	-52.05	73.98%
7240 · Utilities	394.57	3,000.00	-2,605.43	13.15%
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%
<b>Total EXPENDITURES</b>	<u>34,537.72</u>	<u>133,714.00</u>	<u>-99,176.28</u>	<u>25.83%</u>
<b>Total Expense</b>	34,537.72	133,714.00	-99,176.28	25.83%
<b>Net Ordinary Income</b>	<u>49,254.13</u>	<u>35,588.00</u>	<u>13,666.13</u>	<u>138.4%</u>
<b>Net Income</b>	<u><u>49,254.13</u></u>	<u><u>35,588.00</u></u>	<u><u>13,666.13</u></u>	<u><u>138.4%</u></u>

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

	<u>Jan - Apr 20</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
<b>REVENUES</b>				
6320 · Property Taxes	245,064.67	486,031.00	-240,966.33	50.42%
6340 · Specific Ownership Tax	12,856.64	39,387.00	-26,530.36	32.64%
6360 · Interest Income	132.39	300.00	-167.61	44.13%
<b>Total REVENUES</b>	<u>258,053.70</u>	<u>525,718.00</u>	<u>-267,664.30</u>	<u>49.09%</u>
<b>Total Income</b>	258,053.70	525,718.00	-267,664.30	49.09%
<b>Expense</b>				
<b>EXPENDITURES</b>				
7490 · Banking Fees	0.00	80.00	-80.00	0.0%
7200 · County Treasurer's Fee	3,675.97	7,290.00	-3,614.03	50.43%
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%
<b>Total EXPENDITURES</b>	<u>6,175.97</u>	<u>334,120.00</u>	<u>-327,944.03</u>	<u>1.85%</u>
<b>Total Expense</b>	6,175.97	334,120.00	-327,944.03	1.85%
<b>Net Ordinary Income</b>	<u>251,877.73</u>	<u>191,598.00</u>	<u>60,279.73</u>	<u>131.46%</u>
<b>Net Income</b>	<u><u>251,877.73</u></u>	<u><u>191,598.00</u></u>	<u><u>60,279.73</u></u>	<u><u>131.46%</u></u>

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

	<u>Jan - Apr 20</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
<b>REVENUES</b>				
6360 · Interest Income	0.38	30.00	-29.62	1.27%
<b>Total REVENUES</b>	<u>0.38</u>	<u>30.00</u>	<u>-29.62</u>	<u>1.27%</u>
<b>Total Income</b>	0.38	30.00	-29.62	1.27%
<b>Expense</b>				
<b>EXPENDITURES</b>				
9600 · Capital Projects				
9640 · Park/Streetscape	0.00	5,000.00	-5,000.00	0.0%
<b>Total 9600 · Capital Projects</b>	<u>0.00</u>	<u>5,000.00</u>	<u>-5,000.00</u>	<u>0.0%</u>
<b>Total EXPENDITURES</b>	<u>0.00</u>	<u>5,000.00</u>	<u>-5,000.00</u>	<u>0.0%</u>
<b>Total Expense</b>	<u>0.00</u>	<u>5,000.00</u>	<u>-5,000.00</u>	<u>0.0%</u>
<b>Net Ordinary Income</b>	0.38	-4,970.00	4,970.38	-0.01%
<b>Other Income/Expense</b>				
<b>Other Income</b>				
9010 · Transfer from General Fund	0.00	7,500.00	-7,500.00	0.0%
<b>Total Other Income</b>	<u>0.00</u>	<u>7,500.00</u>	<u>-7,500.00</u>	<u>0.0%</u>
<b>Net Other Income</b>	0.00	7,500.00	-7,500.00	0.0%
<b>Net Income</b>	<u><u>0.38</u></u>	<u><u>2,530.00</u></u>	<u><u>-2,529.62</u></u>	<u><u>0.02%</u></u>

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

	<u>Jan - Apr 20</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
<b>REVENUES</b>				
6345 - Lottery Proceeds	1,495.20	6,000.00	-4,504.80	24.92%
<b>Total REVENUES</b>	<u>1,495.20</u>	<u>6,000.00</u>	<u>-4,504.80</u>	<u>24.92%</u>
<b>Total Income</b>	1,495.20	6,000.00	-4,504.80	24.92%
<b>Expense</b>				
<b>EXPENDITURES</b>				
7485 - Landscape Maintenance	0.00	5,000.00	-5,000.00	0.0%
<b>Total EXPENDITURES</b>	<u>0.00</u>	<u>5,000.00</u>	<u>-5,000.00</u>	<u>0.0%</u>
<b>Total Expense</b>	<u>0.00</u>	<u>5,000.00</u>	<u>-5,000.00</u>	<u>0.0%</u>
<b>Net Ordinary Income</b>	<u>1,495.20</u>	<u>1,000.00</u>	<u>495.20</u>	<u>149.52%</u>
<b>Net Income</b>	<u><u>1,495.20</u></u>	<u><u>1,000.00</u></u>	<u><u>495.20</u></u>	<u><u>149.52%</u></u>

