

Greenspire Metropolitan District No. 2  
Statement of Net Position  
September 30, 2020  
(unaudited)

	Governmental Activities
<b>Assets</b>	
Cash and cash equivalents	\$ 65,635
Total assets	65,635
<b>Liabilities</b>	
Deferred inflows of resources	-
	-
Total liabilities and deferred inflows of resources	-
<b>Net Position (Deficit)</b>	
Net investment in capital assets	-
Restricted for:	
Emergency reserves	-
Debt service	-
Capital projects	-
Unrestricted (deficit)	65,635
Total net position	\$ 65,635
	-

Greenspire Metropolitan District No. 2  
 Balance Sheet - Governmental Funds  
 September 30, 2020  
 (unaudited)

	General	Debt Service	Capital Projects	Total Governmental Funds
<b>Assets</b>				
Cash and cash equivalents	\$ 65,635	\$ -	\$ -	\$ 65,635
Total assets	<u>\$ 65,635</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 65,635</u>
<b>Liabilities</b>				
	\$ -	\$ -	\$ -	\$ -
<b>Deferred inflows of resources</b>				
	-	-	-	-
Total liabilities and deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund balances</b>				
Restricted for:				
Emergency reserves	-	-	-	-
Debt service	-	-	-	-
Capital project	-	-	-	-
Unrestricted (deficit)	65,635	-	-	65,635
	<u>65,635</u>	<u>-</u>	<u>-</u>	<u>65,635</u>
Total liabilities deferred inflows of resources and fund balances	<u>\$ 65,635</u>	<u>\$ -</u>	<u>\$ -</u>	
	-	-	-	

Amounts reported for governmental activities in the statement of net position are different because:

Other long-term assets are not available to pay for current period expenditures and therefore, are deferred in the funds.

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<u>\$ 65,635</u>

Greenspire Metropolitan District No. 2  
Statement of Revenues, Expenditures and Changes in  
Fund Balances - Governmental Funds  
For the Nine Months Ended September 30, 2020  
(unaudited)

	General	Debt Service	Capital Projects	Total Governmental Funds
<b>Revenues</b>				
Property taxes	\$ 46,840	\$ 71,252	\$ -	\$ 118,091
Specific ownership taxes	1,676	2,549	-	4,224
Interest	27	41	-	68
Total revenues	<u>48,542</u>	<u>73,842</u>	<u>-</u>	<u>122,384</u>
<b>Expenditures</b>				
Current				
Legal	-	-	-	-
Accounting	-	-	-	-
Audit	-	-	-	-
Insurance	-	-	-	-
Property maintenance	-	-	-	-
Utilities	-	-	-	-
Landscape maintenance	-	-	-	-
Miscellaneous	-	-	-	-
Treasurer's fees	703	1,069	-	1,772
Total expenditures	<u>703</u>	<u>1,069</u>	<u>-</u>	<u>1,772</u>
Excess of revenues under expenditures	<u>47,839</u>	<u>72,772</u>	<u>-</u>	<u>120,611</u>
<b>Other financing sources</b>				
Interfund transfers	72,772	(72,772)	-	-
Transfers from District No. 3	(55,000)	-	-	(55,000)
Total other financing	<u>17,772</u>	<u>(72,772)</u>	<u>-</u>	<u>(55,000)</u>
Net change in fund balances	65,611	-	-	65,611
Fund balances (deficit) - beginning of year	<u>23</u>	<u>-</u>	<u>-</u>	<u>23</u>
Fund balances (deficit) - end of year	<u>\$ 65,635</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 65,635</u>

Greenspire Metropolitan District No. 2  
 General Fund-Statement of Revenues, Expenditures, and  
 Changes in Fund Balance - Budget to Actual  
 For the Nine Months Ended September 30, 2020  
 (unaudited)

	Actual General	Budget General	Variance to Budget Positive (Negative)
<b>Revenues</b>			
Property taxes	\$ 46,840	\$ 46,787	\$ 53
Specific ownership taxes	1,676	2,137	(462)
Interest	27	5	22
Total revenues	<u>48,542</u>	<u>48,924</u>	<u>(409)</u>
<b>Expenditures</b>			
Current			
Miscellaneous	-	-	-
Treasurer's fees	703	702	(1)
Total expenditures	<u>703</u>	<u>702</u>	<u>(1)</u>
Excess of revenues under expenditures	<u>47,839</u>	<u>48,227</u>	<u>(410)</u>
<b>Other financing sources</b>			
Interfund transfers	72,772	-	72,772
Transfers from District No. 1	-	(48,227)	48,227
Transfers from District No. 3	(55,000)	-	(55,000)
Total other financing	<u>17,772</u>	<u>(48,227)</u>	<u>65,999</u>
Net change in fund balances	65,611	-	65,589
Fund balances (deficit) - beginning of year	<u>23</u>	<u>-</u>	<u>23</u>
Fund balances (deficit) - end of year	<u>\$ 65,635</u>	<u>\$ -</u>	<u>\$ 65,613</u>

Greenspire Metropolitan District No. 2  
Debt Fund-Statement of Revenues, Expenditures, and  
Changes in Fund Balance - Budget to Actual  
For the Nine Months Ended September 30, 2020  
(unaudited)

	Actual Debt	Budget Debt	Variance to Budget Positive (Negative)
<b>Revenues</b>			
Property taxes	\$ 71,252	\$ 71,172	\$ 80
Specific ownership taxes	2,549	2,652	(103)
Interest	41	10	31
Total revenues	<u>73,842</u>	<u>73,834</u>	<u>(23)</u>
<b>Expenditures</b>			
Current			
Treasurer's fees	1,069	1,068	1
Total expenditures	<u>1,069</u>	<u>1,068</u>	<u>1</u>
Excess of revenues under expenditures	<u>72,772</u>	<u>72,766</u>	<u>(25)</u>
<b>Other financing sources</b>			
Interfund transfers	(72,772)	-	(72,772)
Transfers from District No. 1	-	(72,766)	72,766
Transfers from District No. 2	-	-	-
Total other financing	<u>(72,772)</u>	<u>(72,766)</u>	<u>(6)</u>
Net change in fund balances	-	-	(31)
Fund balances (deficit) - beginning of year	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances (deficit) - end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (31)</u>