

# *The McKillip Group*

Certified Public Accountants

February 5, 2015

Perry Park Metropolitan District  
Board of Directors  
P.O. Box 183  
Larkspur, Colorado 80118

Board of Directors:

We have compiled the accompanying statement of assets, liabilities, and fund balance – accrual basis of Perry Park Metropolitan District as of February 5, 2015, and the related statement of Profit and Loss – accrual basis for the period then ended, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

A compilation is limited to presenting in the form of financial statements information that is the representation of management. We have not audited or reviewed the accompanying financial statements and, accordingly, do not express an opinion or any other form of assurance on them.

Management has elected to omit substantially all of the disclosures ordinarily included in financial statements prepared on the income tax basis of accounting. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the company's assets, liabilities and equity. Accordingly, these financial statements are not designed for those who are not informed about such matters.

Sincerely,

*The McKillip Group, Inc.*

The McKillip Group, Inc.

**Perry Park Metropolitan District**  
**Cash Position**  
February 5, 2015

**Cash Accounts – December 4, 2014**

Checking - First Bank	(10,393.76)
Savings - First Bank	145,605.44
Colo Trust	236,792.85
Colo Trust - CTF	22,005.77
Mined Land Reclamation	2,500.00
	<u>396,510.30</u>

**Receipts**

Savings - Interest	17.45
Savings - Interest	14.82
Colotrust - Interest	0.97
Colotrust - Interest	0.99
Colotrust CTF - 4th Quarter	1,479.31
Colotrust CTF - Interest	0.11
Colotrust CTF - Interest	0.05
Douglas County - Taxes	1,739.21
Douglas County - Taxes	1,158.30
	<u>4,411.21</u>

**Transfers:**

From Savings	(20,000.00)
From Savings	(16,000.00)
To Checking	20,000.00
To Checking	16,000.00
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**To be Ratified -**

Chris Korinke	Director Fee 12/4/14	92.35
Randal Johnson	Director Fee 12/4/14	92.35
Walt Korinke	Director Fee 12/4/14	92.35
Walt Korinke	Entry way Improvements	9.70
James Cassidy	Director Fee 12/4/14	92.35
Karen Dale	Director Fee 12/4/14	92.35
IREA	Utilities	686.63
Forestree Developent	Maintenance - Parks	420.00
	Fire Mitigation - Grants	325.00
The McKillip Group, CPAs	Accounting	600.00
The McKillip Group, CPAs	Accounting	862.50
Collins Cockrel Cole	Legal	519.00

Collins Cockrel Cole	Legal	710.40
Special District Association	Insurance	502.44
Department of the Treasury	Payroll Taxes	608.18
Deione Kugler	Fire Mitigation - Grants	257.50
Jill Arthus	Fire Mitigation - Grants	500.00
Paul Abbott	Fire Mitigation - Grants	500.00
Paul LaCross	Fire Mitigation - Grants	315.00
Ramon Bernardo	Fire Mitigation - Grants	325.00
		<u>7,603.10</u>

**To be Approved -**

IREA	Utilities	713.36
Yawnin Bear Lawn Care	Landscape Maintenance	150.00
Sarah Bretz	Donation for Easter eggs	600.00
		<u>1,463.36</u>

**Cash Accounts – February 3, 2015**

Checking - First Bank	16,539.78
Savings - First Bank	109,637.76
Colo Trust	239,692.38
Colo Trust - CTF	23,485.13
Mined Land Reclamation	2,500.00
	<u>391,855.05</u>

02/04/15

Perry Park Metropolitan District

Profit & Loss

January 1 through February 5, 2015

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	<u>General Fund</u>	<u>CTF</u>	<u>TOTAL</u>
<b>Income</b>			
<b>Specific Ownership taxes</b>	1,158.30	0.00	1,158.30
<b>Interest income</b>	13.91	0.05	13.96
	<hr/>	<hr/>	<hr/>
<b>Total Income</b>	1,172.21	0.05	1,172.26
<b>Expense</b>			
<b>Accounting and meetin...</b>	862.50	0.00	862.50
<b>Insurance</b>	502.44	0.00	502.44
<b>Miscellaneous</b>	600.00	0.00	600.00
<b>Utilities</b>	713.36	0.00	713.36
<b>Capital Outlay</b>			
<b>Entryway Improvem...</b>	0.00	150.00	150.00
	<hr/>	<hr/>	<hr/>
<b>Total Capital Outlay</b>	0.00	150.00	150.00
	<hr/>	<hr/>	<hr/>
<b>Total Expense</b>	2,678.30	150.00	2,828.30
	<hr/>	<hr/>	<hr/>
<b>Net Income</b>	<b>-1,506.09</b>	<b>-149.95</b>	<b>-1,656.04</b>

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Accrual Basis

**Perry Park Metropolitan District**  
**Assets, Liabilities, & Fund Balance**  
As of February 5, 2015

	Feb 5, 15
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
Checking - FirstBank	16,539.78
Savings - FirstBank	109,637.76
Colotrust	239,692.38
Colotrust - CTF	23,485.18
Mined Land Reclamation	2,500.00
<b>Total Checking/Savings</b>	391,855.10
<b>Other Current Assets</b>	
Cash with County Treasurer	1,117.27
Prepaid expenses	3,812.60
Property taxes receivable	142,111.17
<b>Total Other Current Assets</b>	147,041.04
<b>Total Current Assets</b>	538,896.14
<b>Fixed Assets</b>	
Property and Equipment	336,286.22
<b>Total Fixed Assets</b>	336,286.22
<b>TOTAL ASSETS</b>	875,182.36
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
Other Current Liabilities	
Deferred property taxes	143,228.44
<b>Total Other Current Liabilities</b>	143,228.44
<b>Total Current Liabilities</b>	143,228.44
<b>Long Term Liabilities</b>	
Investment in Property/Equip.	336,286.22
<b>Total Long Term Liabilities</b>	336,286.22
<b>Total Liabilities</b>	479,514.66
<b>Equity</b>	
<b>Fund Balance</b>	
Mined Land	2,500.00
Restricted - CTF/Park & Rec.	21,324.93
Restricted - Emergency Reserve	5,900.00
Fund Balance - Other	274,206.01
<b>Total Fund Balance</b>	303,930.94
Opening Bal Equity	-79,953.09
Retained Earnings	173,345.89
Net Income	-1,656.04
<b>Total Equity</b>	395,667.70
<b>TOTAL LIABILITIES &amp; EQUITY</b>	875,182.36