

Perry Park Metropolitan District
Cash Position
July 1, 2015

Cash Accounts – June 4, 2015

Checking - First Bank	9,754.68
Savings - First Bank	110,343.97
Colo Trust	334,220.81
Colo Trust - CTF	8,286.29
Mined Land Reclamation	2,500.00

Total Beginning Cash 465,105.75

Receipts

Savings - Interest	9.68
Colostrust - Interest	3.34
Colostrust CTF - Interest	0.05
State of Colorado - CTF funds	1,799.57
Douglas County - Taxes	18,155.67
Current Year - Interest	11.02

Total Receipts 19,979.33

Transfers:

From CTF	-
To Checking	-

Net Transfers -

To be Ratified -

Corner Store	Debit - Gas for Giloon Pond	12.00
Costco	Debit - Water for Parade	33.45
Lowes	Debit - Masking Tape for Parade	17.20
Signdesign	Debit - Junk Dump Sign	91.72
Home Depot	Debit - 4 Potentilla Front	150.97

Total To be Ratified 305.34

To be Approved -

Chris Korinke	Director Fee 6/2015	92.35
Walt Korinke	Director Fee 6/2015	92.35
James Cassidy	Director Fee 6/2015	92.35
Karen Dale	Director Fee 6/2015	92.35
Rampart	Gateway Tree Remvoal	242.50
Meredith Oakes	Grant Reimbursement	500.00
Kevin Loving	Grant Reimbursement	190.00
Paul Tocci	Grant Reimbursement	426.00
IREA	Utilities	672.13
Collins,Cockrel & Cole	Legal Fees	433.30
M.R. Hauling	Slash Pickup	9,180.00
The McKillip Group, CPAs	Accounting Fees	455.00

Total To be Approved 12,468.33

Total Expense 12,773.67

Cash Accounts – July 1, 2015

Checking - First Bank	(3,018.99)
Savings - First Bank	110,353.65
Colo Trust	352,390.84
Colo Trust - CTF	10,085.91
Mined Land Reclamation	2,500.00

Total Ending Cash 472,311.41

The McKillip Group

Certified Public Accountants

July 1, 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 July 1, 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.

11:22 AM

07/01/15

Accrual Basis

Perry Park Metropolitan District
Assets, Liabilities, & Fund Balance
As of July 1, 2015

	Jul 1, 15
ASSETS	
Current Assets	
Checking/Savings	
Checking - FirstBank	-3,018.99
Savings - FirstBank	110,353.65
Colotrust	352,390.84
Colotrust - CTF	10,085.91
Mined Land Reclamation	2,500.00
Total Checking/Savings	472,311.41
Other Current Assets	
Cash with County Treasurer	1,117.27
Prepaid expenses	3,812.60
Property taxes receivable	142,111.17
Total Other Current Assets	147,041.04
Total Current Assets	619,352.45
Fixed Assets	
Property and Equipment	336,286.22
Total Fixed Assets	336,286.22
TOTAL ASSETS	955,638.67
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
FICA payable	351.90
Deferred property taxes	143,228.44
Payroll Liabilities	15.30
Total Other Current Liabilities	143,595.64
Total Current Liabilities	143,595.64
Long Term Liabilities	
Investment in Property/Equip.	336,286.22
Total Long Term Liabilities	336,286.22
Total Liabilities	479,881.86
Equity	
Fund Balance	
Mined Land	2,500.00
Restricted - CTF/Park & Rec.	21,324.93
Restricted - Emergency Reserve	5,900.00
Fund Balance - Other	274,206.01
Total Fund Balance	303,930.94
Opening Bal Equity	-79,953.09
Retained Earnings	173,354.80
Net Income	78,424.16
Total Equity	475,756.81
TOTAL LIABILITIES & EQUITY	955,638.67

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Perry Park Metropolitan District

Profit & Loss

January 1 through July 1, 2015

	General Fund	Park and Rec	Fire Mitigation	CTF	TOTAL
Income					
Property taxes	103,592.20	0.00	0.00	0.00	103,592.20
Specific Ownership taxes	5,690.68	0.00	0.00	0.00	5,690.68
Interest income	82.81	0.00	0.00	0.12	82.93
Conservation Trust Funds	0.00	0.00	0.00	3,316.99	3,316.99
Other income	6,181.61	0.00	0.00	0.00	6,181.61
Total Income	115,547.30	0.00	0.00	3,317.11	118,864.41
Expense					
Accounting and meetings	3,581.25	0.00	0.00	0.00	3,581.25
Directors Fees/expenses	2,533.81	0.00	0.00	0.00	2,533.81
Fire Mitigation	0.00	0.00	10,106.00	0.00	10,106.00
Fire mitigation - Grants	500.00	0.00	1,190.00	0.00	1,690.00
Firewise Project	194.89	0.00	1,679.78	0.00	1,874.67
Gravel Pit Operation	8.35	0.00	0.00	0.00	8.35
Insurance	502.44	0.00	0.00	0.00	502.44
Legal	1,330.30	0.00	0.00	0.00	1,330.30
Maintenance - Parks	0.00	17.17	0.00	0.00	17.17
Miscellaneous	800.00	0.00	0.00	0.00	800.00
Office Supplies/mtg/postage	1,421.22	0.00	0.00	0.00	1,421.22
Open space maintenance	0.00	176.58	0.00	0.00	176.58
Payroll taxes	183.60	0.00	0.00	0.00	183.60
Seasonal Activities	9,810.84	0.00	0.00	0.00	9,810.84
Slash pick-up and grinding	0.00	0.00	937.85	0.00	937.85
Treasurer fees	1,631.01	0.00	0.00	0.00	1,631.01
Utilities	3,414.60	0.00	0.00	0.00	3,414.60
Capital Outlay					
Open Space Landscaping	0.00	0.00	0.00	242.50	242.50
Entryway Improvements	150.00	0.00	0.00	28.06	178.06
Total Capital Outlay	150.00	0.00	0.00	270.56	420.56
Total Expense	26,062.31	193.75	13,913.63	270.56	40,440.25
Net Income	89,484.99	-193.75	-13,913.63	3,046.55	78,424.16

Perry Park Metropolitan District
Revenue & Expense Budget vs. Actual
 January 1 through July 1, 2015

	Jan 1 - Jul 1,...	Budget	\$ Over Budget
Income			
Property taxes	103,592.20	142,386.00	(38,793.80)
Specific Ownership taxes	5,690.68	12,500.00	(6,809.32)
Interest income	82.93	450.00	(367.07)
Conservation Trust Funds	3,316.99	6,500.00	(3,183.01)
Other income	6,181.61	500.00	5,681.61
Total Income	118,864.41	162,336.00	(43,471.59)
Expense			
Accounting and meetings	3,581.25	6,500.00	(2,918.75)
Directors Fees/expenses	2,533.81	5,500.00	(2,966.19)
Emergency Preparedness	0.00	2,500.00	(2,500.00)
Fire Mitigation	10,106.00	25,000.00	(14,894.00)
Fire mitigation - Grants	1,690.00	25,000.00	(23,310.00)
Firewise Project	1,874.67	0.00	1,874.67
Gravel Pit Operation	8.35	323.00	(314.65)
Information Technology	0.00	2,000.00	(2,000.00)
Insurance	502.44	3,900.00	(3,397.56)
Legal	1,330.30	7,000.00	(5,669.70)
Maintenance - Parks	17.17	5,000.00	(4,982.83)
Miscellaneous	800.00	700.00	100.00
Office Supplies/mtg/postage	1,421.22	3,000.00	(1,578.78)
Open space maintenance	176.58	2,000.00	(1,823.42)
Payroll taxes	183.60	421.00	(237.40)
Seasonal Activities	9,810.84	14,000.00	(4,189.16)
Slash pick-up and grinding	937.85	45,000.00	(44,062.15)
Traffic and safety	0.00	1,000.00	(1,000.00)
Treasurer fees	1,631.01	2,136.00	(504.99)
Utilities	3,414.60	8,500.00	(5,085.40)
Weed Control	0.00	6,500.00	(6,500.00)
Capital Outlay			
Community Recreational Deve...	0.00	230,000.00	(230,000.00)
Pond Reclamation	0.00	20,000.00	(20,000.00)
Open Space Landscaping	242.50	0.00	242.50
Entryway Improvements	178.06	0.00	178.06
Total Capital Outlay	420.56	250,000.00	(249,579.44)
Total Expense	40,440.25	415,980.00	(375,539.75)
Net Income	78,424.16	(253,644.00)	332,068.16