

**SMOKY HILL METROPOLITAN DISTRICT  
ACCOUNTANT'S REPORT  
April 30, 2025**

DESCRIPTION	AMOUNT	
April 30, 2025	ACCOUNTS PAYABLE CHECKS PAID	\$ 45,085
April 30, 2025	PAYROLL EXPENDITURES	6,581
	TOTAL EXPENDITURES - CURRENT MONTH	<u>\$ 51,666</u>

**CURRENT MONTHS REVENUES**

Arapahoe County	Property and SO taxes	\$ 124,625
	Pool Receipts	-
	Clubhouse Rental	600
	Interest Income	3,977
	TOTAL RECEIPTS - CURRENT MONTH	<u>\$ 129,202</u>

**CASH BALANCE PER FINANCIAL STATEMENTS**

COLOTRUST		Balance per
Chase Bank		reconciliation
Total Cash per reconciliation	April 30, 2025	<u>\$ 820,789</u>
		<u>36,566</u>
		<u>\$ 857,355</u>
Less uncleared disbursements for current month		(45,085)
Add: Cash at County Treasurer		124,625
Less amount in reserve for future capital		(202,862)
Less reserves for operations		(200,000)
<b>Net Cash Available</b>		<u>\$ 534,033</u>

**UNAUDITED**  
**SMOKY HILL METROPOLITAN DISTRICT**  
**REVENUE & EXPENDITURE STATEMENT**  
**ACTUAL & BUDGET FOR PERIOD ENDING ON APRIL 30, 2025**  
**COMBINED FUNDS**

	APRIL ACTUAL	YTD ACTUAL	2025 BUDGET	% OF BUDGET USED	BUDGET REMAINING
<b>REVENUE</b>					
1401 GEN. PROPERTY TAX	\$ 121,408	\$ 614,594	\$ 1,037,782	59.22%	\$ 423,188
1402 SPECIFIC OWNERSHIP TAX	5,038	19,010	60,000	31.68%	40,990
1405 RENT CLUB HOUSE	600	600	1,500	40.00%	900
1452 POOL RECEIPTS	-	-	7,000	0.00%	7,000
1403 INVESTMENT INCOME	3,977	12,871	20,000	64.36%	7,129
1030 LOTTERY PROCEEDS	-	5,975	30,000	19.92%	24,025
1408 INSURANCE PROCEEDS	-	1,920	0		(1,920)
1409 MISCELLANEOUS INCOME	-	-	140	0.00%	140
TOTAL REVENUE	<u>131,023</u>	<u>654,970</u>	<u>1,156,422</u>	<u>56.64%</u>	<u>501,452</u>
<b>ADMINISTRATIVE EXPENDITURES</b>					
1521 DIRECTORS FEES	500	1,900	6,000	31.67%	4,100
1522 CONTRACT LABOR	-	-	900	0.00%	900
1530 TRASH PICK UP	385	1,529	3,500	43.68%	1,971
1531 INSURANCE	-	80	23,000	0.35%	22,920
1534 TREASURERS COLLECTION FEES	1,821	9,220	15,567	59.23%	6,347
1535 OFFICE EXPENSES	936	4,583	15,000	30.55%	10,417
1541 LEGAL	-	5,815	10,000	58.15%	4,185
1542 PROFESSIONAL FEES	492	2,698	12,000	0.00%	9,302
1543 ACCOUNTING	1,040	4,690	18,500	25.35%	13,810
1544 AUDIT	-	8,500	8,500	100.00%	-
1760 ELECTION EXPENSES	-	-	15,000	0.00%	15,000
TOTAL ADMINISTRATIVE EXP.	<u>5,174</u>	<u>39,014</u>	<u>127,967</u>	<u>30.49%</u>	<u>88,953</u>
<b>OPERATING EXPENDITURES</b>					
1501 PAYROLL TAXES	571	2,729	6,000	45.49%	3,271
1502 SALARY AND WAGES	6,010	24,040	74,550	32.25%	50,510
1510 LANDSCAPING CONTRACT	11,750	23,500	100,000	0.00%	76,500
1515 SNOW REMOVAL CONTRACT	-	14,689	25,000	0.00%	10,311
1526 GAS AND ELECTRIC	884	3,580	31,500	11.37%	27,920
1529 WATER & STORM WATER	2,506	8,134	135,000	6.03%	126,866
1552 EQUIPMENT & PARKS MAINTENANCE	418	23,861	180,000	13.26%	156,139
1555 BUILDING REPAIR AND MAINTENANCE	698	998	40,000	2.50%	39,002
1659 CAPITAL PROJECTS	-	81,177	650,000	12.49%	568,823
TOTAL OPERATING EXPENSES	<u>22,837</u>	<u>182,708</u>	<u>1,242,050</u>	<u>14.71%</u>	<u>1,059,342</u>
<b>POOL &amp; CLUBHOUSE EXPENDITURES</b>					
1561 POOL CONTRACT	21,650	27,063	110,000	24.60%	82,938
1661 POOL REPAIR AND MAINTENANCE	2,005	2,278	50,000	0.00%	47,722
TOTAL POOL EXPENDITURES	<u>23,655</u>	<u>29,340</u>	<u>160,000</u>	<u>18.34%</u>	<u>130,660</u>
TOTAL EXPENDITURES	<u>51,666</u>	<u>251,062</u>	<u>1,530,017</u>	<u>16.41%</u>	<u>1,278,955</u>
EXCESS (DEFICIENCY) OF REVENUE OVER (UNDER) EXPENDITURE	<u>\$ 79,358</u>	<u>\$ 403,907</u>	<u>\$ (373,595)</u>		<u>\$ 777,502</u>

Not audited, reviewed or compiled. No assurances provided. All Disclosures are omitted.