



**FINANCIAL STATEMENTS**  
**For the Four Months Period Ended April 30, 2020**  
**Cash Basis (Non-GAAP)**  
**Unaudited**

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**PERRY PARK METROPOLITAN DISTRICT  
SCHEDULE OF CASH POSITION  
UNAUDITED**

<u>FINANCIAL INSTITUTION</u>	<u>RATE</u>	<u>April 30, 2020</u> <u>Balance</u>	<u>March 31, 2020</u> <u>Balance</u>
Checking	N/A	\$ 13,371.30	\$ 9,706.77
Investment - General	0.86%	\$ 578,329.54	\$ 87,190.13
Investment - Reserve	1.46%	\$ 4,587.69	\$ 504,501.74
Investment - CTF	0.86%	<u>\$ 2,332.64</u>	<u>\$ 2,332.05</u>
	<b>Total Cash</b>	<b><u>\$ 598,621.17</u></b>	<b><u>\$ 603,730.69</u></b>
<b>Less:</b>			
	<b>May Check Total</b>	<u>\$ 8,797.71</u>	
	<b>Total Cash</b>	<b><u>\$ 589,823.46</u></b>	

**Perry Park Metropolitan District**

**BALANCE SHEET - GOVERNMENTAL FUND**

**As of April 30, 2020**

Unaudited

**ASSETS**

Cash and Investments		
Checking	\$	13,371
Investment - General		578,330
Investment - Reserve		4,588
Investment - Conservation Trust Fund		<u>2,333</u>
Subtotal - Cash Assets		598,622
Property Taxes Receivable		<u>109,398</u>
Total Assets	\$	<u><u>708,020</u></u>

**LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES**

**LIABILITIES**

Total Liabilities		<u>0</u>
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**DEFERRED INFLOWS OF RESOURCES**

Deferred Property Tax Revenue		<u>109,398</u>
Total deferred inflows of resources		<u>109,398</u>

**FUND BALANCE**

Restricted for:		
Emergencies		8,000
Unassigned		<u>590,622</u>
Total Fund balances		<u>598,622</u>

**TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES**

	\$	<u><u>708,020</u></u>
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**Perry Park Metropolitan District**  
**STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**  
**GENERAL FUND CASH BASIS - (NON-GAAP)**

Unaudited

	1 MONTH ENDED 4/30/2020 ACTUAL	4 MONTHS ENDED 4/30/2020 ACTUAL	ANNUAL BUDGET	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)	PERCENTAGE OF BUDGET
<b>REVENUES</b>					
301 - Property Taxes	\$ 9,064	\$ 78,786	\$ 188,184	\$ (109,398)	41.87 %
302 - Specific Ownership Taxes	1,083	4,139	11,291	(7,152)	36.66 %
303 - Conservation Trust Fund	0	2,332	7,000	(4,668)	33.31 %
305 - Firework Display Donation 2020	50	50	0	50	0.00 %
310 - SFA Grant Proceeds	0	0	183,000	(183,000)	0.00 %
312 - Interest Income	214	3,561	9,000	(5,439)	39.57 %
315 - Miscellaneous Income	130	130	0	130	0.00 %
<b>TOTAL REVENUES</b>	<b>\$ 10,541</b>	<b>\$ 88,998</b>	<b>\$ 398,475</b>	<b>\$ (309,477)</b>	<b>22.33 %</b>
<b>EXPENDITURES</b>					
<b>Operations:</b>					
505 - Audit/Audit Exemption	\$ 0	\$ 0	\$ 500	500	0.00 %
508 - Director's Fees/Expenses	0	1,400	12,000	10,600	11.67 %
510 - Dues/Memberships	0	665	500	(165)	133.00 %
513 - Elections	0	0	10,000	10,000	0.00 %
514 - Emergency Preparedness	0	0	2,500	2,500	0.00 %
517 - Fire mitigation	0	8,563	5,000	(3,563)	171.26 %
530 - Information Technology	100	400	1,500	1,100	26.67 %
535 - Insurance	0	0	5,600	5,600	0.00 %
540 - Legal	2,058	2,453	10,000	7,547	24.53 %
543 - Management, Accounting, & Administration	2,531	9,331	26,000	16,669	35.89 %
550 - Office Supplies/Meeting Expense & Postage	0	56	200	144	28.00 %
560 - Open Space Maintnance	0	0	30,000	30,000	0.00 %
563 - Park Maintenance	80	332	15,000	14,668	2.21 %
564 - CTF Expenses	0	(211)	12,000	12,211	(1.76)%
567 - Payroll Taxes	0	107	900	793	11.89 %
572 - Seasonal Activities	10,000	10,000	2,000	(8,000)	500.00 %
574 - Slash Pick-up and Burn	325	3,056	50,000	46,944	6.11 %
577 - Storage	80	320	600	280	53.33 %
580 - Traffic & Safety	0	0	1,000	1,000	0.00 %
582 - Treasurer's Fees	136	1,182	3,000	1,818	39.40 %
585 - Utilities	67	1,508	8,500	6,992	17.74 %
597 - Contingency	0	0	15,000	15,000	0.00 %
598 - Emergency Reserves	0	0	8,000	8,000	0.00 %
<b>Subtotal - Operations</b>	<b>\$ 15,377</b>	<b>\$ 39,162</b>	<b>\$ 219,800</b>	<b>\$ 180,638</b>	<b>17.82 %</b>
<b>Capital Outlay</b>					
953 - Pond Reclamation and Renewal	\$ 0	\$ 0	\$ 50,000	50,000	0.00 %
955 - SFA Grant	275	3,642	243,000	239,358	1.50 %
956 - Entryway Improvements	0	0	20,000	20,000	0.00 %
<b>Subtotal - Capital</b>	<b>\$ 275</b>	<b>\$ 3,642</b>	<b>\$ 313,000</b>	<b>\$ 309,358</b>	<b>1.16 %</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 15,652</b>	<b>\$ 42,804</b>	<b>\$ 532,800</b>	<b>\$ 489,996</b>	<b>8.03 %</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>\$ (5,111)</b>	<b>\$ 46,194</b>	<b>\$ (134,325)</b>	<b>\$ 180,519</b>	
FUND BALANCE - BEGINNING OF YEAR	603,721	552,420	533,464		
FUND BALANCE - END OF YEAR	<u>\$598,610</u>	<u>598,614</u>	<u>399,139</u>		