



FINANCIAL STATEMENTS
For the Nine Months Period Ended September 30, 2020
Cash Basis (Non-GAAP)
Unaudited

TABLE OF CONTENTS

	PAGE
Financial Statements	
Cash Position	1
Balance Sheet – Governmental Fund	2
Statement of Revenue, Expenditures and Changes in Fund Balance – Budget and Actual – General Fund	3

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

<u>FINANCIAL INSTITUTION</u>	<u>RATE</u>	<u>September 30, 2020</u> <u>Balance</u>	<u>August 31, 2020</u> <u>Balance</u>
Checking	N/A	\$ 11,050.12	\$ 8,739.46
Investment - General	0.009%	\$ 41,415.72	\$ 41,412.73
Investment - Reserve	0.02%	\$ 605,532.85	\$ 605,415.52
Investment - CTF	0.009%	<u>\$ 7,268.70</u>	<u>\$ 4,687.77</u>
	Total Cash	<u>\$ 665,267.39</u>	<u>\$ 660,255.48</u>
Less:			
October Check Total		<u>\$ 8,703.85</u>	
	Total Cash	<u>\$ 656,563.54</u>	

Perry Park Metropolitan District
BALANCE SHEET - GOVERNMENTAL FUND
As of September 30, 2020
 Unaudited

ASSETS

Cash and Investments		
Checking	\$	11,050
Investment - General		41,416
Investment - Reserve		605,533
Investment - Conservation Trust Fund		<u>7,269</u>
Subtotal - Cash Assets		665,268
Property Taxes Receivable		<u>1,444</u>
Total Assets	\$	<u><u>666,712</u></u>

LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES

LIABILITIES

Total Liabilities		<u>0</u>
-------------------	--	----------

DEFERRED INFLOWS OF RESOURCES

Deferred Property Tax Revenue		<u>1,444</u>
Total deferred inflows of resources		<u>1,444</u>

FUND BALANCE

Restricted for:		
Emergencies		8,000
Unassigned		<u>657,267</u>
Total Fund balances		<u>665,268</u>

TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES

	\$	<u><u>666,712</u></u>
--	----	-----------------------

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		9 MONTHS ENDED		ANNUAL BUDGET	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)	PERCENTAGE OF BUDGET		
	9/30/2020		9/30/2020						
	ACTUAL		ACTUAL						
REVENUES									
301 - Property Taxes	\$	2,160	\$	186,740	\$	188,184	\$	(1,444)	99.23%
302 - Specific Ownership Taxes		2,927		12,250		11,291		959	108.49%
303 - Conservation Trust Fund		2,581		7,265		7,000		265	103.79%
305 - Firework Display Donation 2020		0		2,140		0		2,140	0.00%
310 - SFA Grant Proceeds		0		0		183,000		(183,000)	0.00%
312 - Interest Income		471		5,055		9,000		(3,945)	56.17%
315 - Miscellaneous Income		0		130		0		130	0.00%
TOTAL REVENUES	\$	8,139	\$	213,580	\$	398,475	\$	(184,895)	53.60%
EXPENDITURES									
Operations:									
505 - Audit/Audit Exemption	\$	0	\$	0	\$	500	\$	500	0.00%
505.2 - Capital Improvements		0		3,500		0		(3,500)	0.00%
506.4 - Bank Service Charges		10		40		0		(40)	0.00%
508 - Director's Fees/Expenses		500		3,400		12,000		8,600	28.33%
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		307		8,869		5,000		(3,869)	177.38%
530 - Information Technology		100		1,032		1,500		468	68.80%
535 - Insurance		0		148		5,600		5,452	2.64%
540 - Legal		0		3,349		10,000		6,651	33.49%
543 - Management, Accounting, & Administration		1,504		15,651		26,000		10,349	60.20%
550 - Office Supplies/Meeting Expense & Postage		0		110		200		90	55.00%
560 - Open Space Maintenance		579		2,034		30,000		27,966	6.78%
563 - Park Maintenance		80		10,322		15,000		4,678	68.81%
564 - CTF Expenses		200		3,196		12,000		8,804	26.63%
567 - Payroll Taxes		38		260		900		640	28.89%
569 - Postage		(307)		(307)		0		307	0.00%
572 - Seasonal Activities		0		10,000		2,000		(8,000)	500.00%
574 - Slash Pick-up and Burn		0		22,136		50,000		27,864	44.27%
577 - Storage		0		400		600		200	66.67%
580 - Traffic & Safety		0		0		1,000		1,000	0.00%
582 - Treasurer's Fees		38		2,808		3,000		192	93.60%
585 - Utilities		77		1,904		8,500		6,596	22.40%
597 - Contingency		0		0		15,000		15,000	0.00%
598 - Emergency Reserves		0		0		8,000		8,000	0.00%
Subtotal - Operations	\$	3,126	\$	89,517	\$	219,800	\$	130,283	40.73%
Capital Outlay									
953 - Pond Reclamation and Renewal	\$	0	\$	0	\$	50,000	\$	50,000	0.00%
955 - SFA Grant		0		11,223		243,000		231,777	4.62%
956 - Entryway Improvements		0		0		20,000		20,000	0.00%
Subtotal - Capital	\$	0	\$	11,223	\$	313,000	\$	301,777	3.59%
TOTAL EXPENDITURES	\$	3,126	\$	100,740	\$	532,800	\$	432,060	18.91%
NET CHANGE IN FUND BALANCE	\$	5,013	\$	112,840	\$	(134,325)	\$	247,165	

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		9 MONTHS ENDED		ANNUAL BUDGET	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)	PERCENTAGE OF BUDGET
	9/30/2020	9/30/2020	9/30/2020	9/30/2020			
	ACTUAL	ACTUAL	ACTUAL	ACTUAL			
FUND BALANCE - BEGINNING OF YEAR	660,242	552,420	533,464				
FUND BALANCE - END OF YEAR	\$665,255	665,260	399,139				