



FINANCIAL STATEMENTS
For the Two Months Period Ended February 28, 2022
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	3-4
Current Months Payables	5

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

<u>FINANCIAL INSTITUTION</u>	<u>RATE</u>	<u>February 28, 2022</u> <u>Balance</u>	<u>January 31, 2022</u> <u>Balance</u>
Checking	N/A	\$ 88,339.00	\$ 14,085.80
Investment - General	0.0297%	\$ 18,423.65	\$ 18,423.11
Investment - Reserve	0.0735%	\$ 567,728.99	\$ 567,686.29
Investment - CTF	0.0297%	<u>\$ 20,789.00</u>	<u>\$ 20,788.41</u>
	Total Cash	<u>\$ 695,280.64</u>	<u>\$ 620,983.61</u>
Less:			
	March Check Total	<u>\$ 4,968.24</u>	
	Total Cash	<u>\$ 690,312.40</u>	

Perry Park Metropolitan District
BALANCE SHEET - GOVERNMENTAL FUND
As of February 28, 2022

Unaudited
ASSETS

ASSETS

Cash and Investments	
Checking	\$ 88,339
Investment - General	18,424
Investment - Reserve	567,729
Investment - Conservation Trust Fund	<u>20,789</u>
Subtotal - Cash Assets	695,281
Property Taxes Receivable	<u>209,677</u>
Total Assets	<u>\$ 904,958</u>

LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES

LIABILITIES

Payroll Taxes Payable	\$ <u>(31)</u>
Total Liabilities	<u>(31)</u>

DEFERRED INFLOWS OF RESOURCES

Deferred Property Tax Revenue	<u>209,677</u>
Total deferred inflows of resources	<u>209,677</u>

FUND BALANCE

Restricted for:	
Emergencies	10,000
Conservation Trust	3,471
Unassigned	<u>681,841</u>
Total Fund balances	<u>695,312</u>

TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES

\$ 904,958

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 2/28/2022 ACTUAL	2 MONTHS ENDED 2/28/2022 ACTUAL	ANNUAL BUDGET	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)	PERCENTAGE OF BUDGET
REVENUES					
301 - Property Taxes	\$ 78,099	\$ 80,199	\$ 211,777	(131,578)	37.87%
302 - Specific Ownership Taxes	1,356	2,878	12,710	(9,832)	22.64%
303 - Conservation Trust Fund	0	0	6,000	(6,000)	0.00%
310.1 - Grant Proceeds Phase II	0	0	225,189	(225,189)	0.00%
310.2 - Grant Proceeds Helilog Operation	0	0	250,000	(250,000)	0.00%
312 - Interest Income	44	85	500	(415)	17.00%
TOTAL REVENUES	\$ 79,499	\$ 83,162	\$ 706,176	(623,014)	11.78%
EXPENDITURES					
Operations:					
505 - Audit/Audit Exemption	\$ 0	\$ 0	\$ 500	500	0.00%
506.4 - Bank Service Charges	10	20	0	(20)	0.00%
508 - Director's Fees/Expenses	300	300	8,000	7,700	3.75%
510 - Dues/Memberships	0	812	800	(12)	101.50%
513 - Elections	26	26	6,000	5,974	0.43%
515 - Engineering - Water Consultant	0	0	10,000	10,000	0.00%
517 - Fire mitigation	0	0	12,000	12,000	0.00%
530 - Information Technology	100	200	1,500	1,300	13.33%
535 - Insurance	0	4,113	6,000	1,887	68.55%
537 - Leased/Purchased Replacement Water	0	0	10,000	10,000	0.00%
540 - Legal	440	440	25,000	24,560	1.76%
543 - Management, Accounting, & Administration	2,319	2,319	24,000	21,681	9.66%
550 - Office Supplies/Meeting Expense & Postage	0	0	2,200	2,200	0.00%
560 - Open Space Maintnace	0	0	6,000	6,000	0.00%
563 - Park Maintenance	88	88	3,000	2,912	2.93%
564 - CTF Expenses	0	0	3,000	3,000	0.00%
567 - Payroll Taxes	23	23	600	577	3.83%
572 - Seasonal Activities	0	0	12,000	12,000	0.00%
574 - Slash Pick-up and Burn	0	0	50,000	50,000	0.00%
580 - Traffic & Safety	0	0	2,000	2,000	0.00%
582 - Treasurer's Fees	1,172	1,203	3,200	1,997	37.59%
585 - Utilities	82	82	1,200	1,118	6.83%
588 - Weed & Pest Control	0	0	10,000	10,000	0.00%
597 - Contingency	0	0	10,000	10,000	0.00%
598 - Emergency Reserves	0	0	10,000	10,000	0.00%
Subtotal - Operations	\$ 4,560	\$ 9,626	\$ 217,000	\$ 207,374	4.44%
Capital Outlay					
953 - Pond Reclamation and Renewal	\$ 0	\$ 4,184	\$ 35,000	30,816	11.95%
953.2 - SFA Grant - Admin Fees	95	95	0	(95)	0.00%
954 - Community Recreation Development	0	0	25,000	25,000	0.00%
955 - SFA Grant	518	518	0	(518)	0.00%
955.1 - SFA Grant - Fire Mitigation Phase II	0	82,549	236,775	154,226	34.86%
955.2 - SFA Grant - Fire Mitigation Helilog Operation	0	0	260,000	260,000	0.00%
956 - Entryway Improvements	0	0	20,000	20,000	0.00%
Subtotal - Capital	\$ 613	\$ 87,346	\$ 576,775	\$ 489,429	15.14%
TOTAL EXPENDITURES	\$ 5,173	\$ 96,972	\$ 793,775	\$ 696,803	12.22%

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 2/28/2022 ACTUAL	2 MONTHS ENDED 2/28/2022 ACTUAL	ANNUAL BUDGET	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)	PERCENTAGE OF BUDGET
NET CHANGE IN FUND BALANCE	\$ 74,326	\$ (13,810)	\$ (87,599)	\$ 73,789	
FUND BALANCE - BEGINNING OF YEAR	620,978	709,116	578,777		
FUND BALANCE - END OF YEAR	<u>\$695,304</u>	<u>695,306</u>	<u>491,178</u>		

**Perry Park Metropolitan District
PERRY PARK CHECK LIST**

All Bank Accounts
March 1, 2022 - March 31, 2022

Check Number	Check Date	Payee	Amount
Payroll Checks			
6671	03/07/22	Brickweg, Joseph	92.35
6672	03/07/22	Johnson, Randall R	92.35
6673	03/07/22	King, Sean E	184.70
6674	03/07/22	Schwam-Munoz, Bonnie R	184.70
6675	03/07/22	Van Doorn Sr., Craig F	92.35
		Payroll Check Total	<u>646.45</u>
Vendor Checks			
6676	03/07/22	Autumn Accounting, LLC	76.50
6677	03/07/22	CEGR Law	880.00
6678	03/07/22	CORE ELECTRIC COOPERATIVE	76.50
6679	03/07/22	Douglas County Assessor	25.00
6680	03/07/22	Parker Port-A-Potty, Inc.	88.00
6681	03/07/22	Perry Park Water and Sanitation District	1,200.00
6682	03/07/22	Special District Solutions, Inc.	1,975.79
		Vendor Check Total	<u>4,321.79</u>
		Check List Total	<u><u>4,968.24</u></u>

Check count = 12