



**FINANCIAL STATEMENTS**  
**For the Three Months Period Ended March 31, 2021**  
**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>March 31, 2021</u> <u>Balance</u>	<u>February 28, 2021</u> <u>Balance</u>
Checking	N/A	\$ 84,997.08	\$ 75,989.74
Investment - General	0.016%	\$ 18,421.94	\$ 18,421.71
Investment - Reserve	0.065%	\$ 434,235.88	\$ 405,824.78
Investment - CTF	0.016%	<u>\$ 11,849.84</u>	<u>\$ 9,163.96</u>
	<b>Total Cash</b>	<b><u>\$ 549,504.74</u></b>	<b><u>\$ 509,400.19</u></b>
<b>Less:</b>			
	<b>April Check Total</b>	<u>\$ 10,042.09</u>	
	<b>Total Cash</b>	<b><u>\$ 539,462.65</u></b>	



**Perry Park Metropolitan District**

**BALANCE SHEET - GOVERNMENTAL FUND**

**As of March 31, 2021**

Unaudited

**ASSETS**

**ASSETS**

Cash and Investments		
Checking	\$	84,997
Investment - General		18,422
Investment - Reserve		434,236
Investment - Conservation Trust Fund		<u>11,850</u>
Subtotal - Cash Assets		549,505
Property Taxes Receivable		<u>107,264</u>
Total Assets	\$	<u><u>656,769</u></u>

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

**LIABILITIES**

Total Liabilities 0

**DEFERRED INFLOWS OF RESOURCES**

Deferred Property Tax Revenue 107,264

Total deferred inflows of resources 107,264

**FUND BALANCE**

Restricted for:

Emergencies	10,000
Unassigned	<u>539,504</u>

Total Fund balances 549,505

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

\$ 656,769



**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 3/31/2021 ACTUAL	3 MONTHS ENDED 3/31/2021 ACTUAL	ANNUAL BUDGET	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)	PERCENTAGE OF BUDGET
<b>REVENUES</b>					
301 - Property Taxes	\$ 11,671	\$ 82,896	\$ 190,160	\$ (107,264)	43.59%
302 - Specific Ownership Taxes	1,863	4,524	11,410	(6,886)	39.65%
303 - Conservation Trust Fund	2,686	2,686	6,000	(3,314)	44.77%
310 - SFA Grant Proceeds	28,388	28,388	310,000	(281,612)	9.16%
312 - Interest Income	34	114	7,500	(7,386)	1.52%
<b>TOTAL REVENUES</b>	<b>\$ 44,642</b>	<b>\$ 118,608</b>	<b>\$ 525,070</b>	<b>\$ (406,462)</b>	<b>22.59%</b>
<b>EXPENDITURES</b>					
<b>Operations:</b>					
505 - Audit/Audit Exemption	\$ 0	\$ 0	\$ 4,000	\$ 4,000	0.00%
506.4 - Bank Service Charges	10	64	50	(14)	128.00%
508 - Director's Fees/Expenses	400	800	12,000	11,200	6.67%
510 - Dues/Memberships	0	721	700	(21)	103.00%
514 - Emergency Preparedness	0	0	2,500	2,500	0.00%
515 - Engineering - Water Consultant	0	0	20,000	20,000	0.00%
517 - Fire mitigation	0	0	12,000	12,000	0.00%
530 - Information Technology	100	300	1,500	1,200	20.00%
535 - Insurance	0	0	5,600	5,600	0.00%
540 - Legal	300	1,423	37,000	35,577	3.85%
543 - Management, Accounting, & Administration	2,705	4,275	26,000	21,725	16.44%
550 - Office Supplies/Meeting Expense & Postage	0	0	200	200	0.00%
560 - Open Space Maintnace	0	0	2,000	2,000	0.00%
563 - Park Maintenance	86	(42)	3,000	3,042	(1.40)%
564 - CTF Expenses	0	0	3,000	3,000	0.00%
567 - Payroll Taxes	31	61	900	839	6.78%
572 - Seasonal Activities	0	0	11,000	11,000	0.00%
574 - Slash Pick-up and Burn	0	300	50,000	49,700	0.60%
580 - Traffic & Safety	0	0	12,000	12,000	0.00%
582 - Treasurer's Fees	175	1,244	2,854	1,610	43.59%
585 - Utilities	0	161	1,500	1,339	10.73%
597 - Contingency	0	0	10,000	10,000	0.00%
598 - Emergency Reserves	0	0	10,000	10,000	0.00%
<b>Subtotal - Operations</b>	<b>\$ 3,807</b>	<b>\$ 9,307</b>	<b>\$ 227,804</b>	<b>\$ 218,497</b>	<b>4.09%</b>
<b>Capital Outlay</b>					
953 - Pond Reclamation and Renewal	\$ 0	\$ 0	\$ 35,000	\$ 35,000	0.00%
953.1 - Fire Mitigation - (Tussock Moth Grant)	0	0	370,000	370,000	0.00%
955 - SFA Grant	730	161,684	0	(161,684)	0.00%
<b>Subtotal - Capital</b>	<b>\$ 730</b>	<b>\$ 161,684</b>	<b>\$ 405,000</b>	<b>\$ 243,316</b>	<b>39.92%</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 4,537</b>	<b>\$ 170,991</b>	<b>\$ 632,804</b>	<b>\$ 461,813</b>	<b>27.02%</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>\$ 40,105</b>	<b>\$ (52,383)</b>	<b>\$ (107,734)</b>	<b>\$ 55,351</b>	
FUND BALANCE - BEGINNING OF YEAR	509,388	601,876	648,193		
FUND BALANCE - END OF YEAR	\$549,493	549,493	540,459		



Perry Park Metropolitan District

PERRY PARK CHECK LIST

All Bank Accounts

April 1, 2021 - April 30, 2021

Check Number	Check Date	Payee	Amount
<b>Payroll Checks</b>			
6525	04/06/21	Brickweg, Joseph	277.05
6526	04/06/21	Johnson, Randall R	277.05
6527	04/06/21	King, Sean E	277.05
6528	04/06/21	Van Doorn Sr., Craig F	277.05
<b>Payroll Check Total</b>			<u>1,108.20</u>
<b>Vendor Checks</b>			
6529	04/06/21	Autumn Accounting, LLC	183.60
6530	04/06/21	Larkspur Fire Protection District	1,248.64
6531	04/06/21	Martin and Wood Water Consultants, Inc.	5,224.35
6532	04/06/21	Parker Port-A-Potty, Inc.	86.00
6533	04/06/21	Special District Solutions, Inc.	2,191.30
<b>Vendor Check Total</b>			<u>8,933.89</u>
<b>Check List Total</b>			<u><u>10,042.09</u></u>

Check count = 9