



FINANCIAL STATEMENTS
For the Three Months Period Ended March 31, 2022
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, 2022</u> <u>Balance</u> | <u>February 28, 2022</u> <u>Balance</u> |
|------------------------------|--------------------------|---|--|
| Checking | N/A | \$ 96,989.29 | \$ 88,339.00 |
| Investment - General | 0.1001% | \$ 18,425.22 | \$ 18,423.65 |
| Investment - Reserve | 0.2522% | \$ 650,417.37 | \$ 567,728.99 |
| Investment - CTF | 0.1001% | <u>\$ 24,057.99</u> | <u>\$ 20,789.00</u> |
| | Total Cash | <u>\$ 789,889.87</u> | <u>\$ 695,280.64</u> |
| Less: | | | |
| | April Check Total | <u>\$ 10,243.84</u> | |
| | Total Cash | <u>\$ 779,646.03</u> | |

Perry Park Metropolitan District

BALANCE SHEET - GOVERNMENTAL FUND

As of March 31, 2022

Unaudited

ASSETS

ASSETS

Cash and Investments

Checking

\$ 96,989

Investment - General

18,425

Investment - Reserve

650,417

Investment - Conservation Trust Fund

24,058

Subtotal - Cash Assets

789,889

Property Taxes Receivable

197,287

Total Assets

\$ 987,176

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

LIABILITIES

Total Liabilities

0

DEFERRED INFLOWS OF RESOURCES

Deferred Property Tax Revenue

197,287

Total deferred inflows of resources

197,287

FUND BALANCE

Restricted for:

Emergencies

10,000

Conservation Trust

3,471

Unassigned

776,418

Total Fund balances

789,889

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

\$ 987,176

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 3/31/2022 ACTUAL | 3 MONTHS ENDED 3/31/2022 ACTUAL | ANNUAL BUDGET | VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE) | PERCENTAGE OF BUDGET |
|---|--------------------------------------|---------------------------------------|-------------------|--|-------------------------|
| REVENUES | | | | | |
| 301 - Property Taxes | \$ 12,390 | \$ 92,589 | \$ 211,777 | (119,188) | 43.72% |
| 302 - Specific Ownership Taxes | 1,584 | 4,462 | 12,710 | (8,248) | 35.11% |
| 303 - Conservation Trust Fund | 3,267 | 3,267 | 6,000 | (2,733) | 54.45% |
| 310.1 - Grant Proceeds Phase II | 82,549 | 82,549 | 225,189 | (142,640) | 36.66% |
| 310.2 - Grant Proceeds Helilog Operation | 0 | 0 | 250,000 | (250,000) | 0.00% |
| 312 - Interest Income | 147 | 232 | 500 | (268) | 46.40% |
| TOTAL REVENUES | \$ 99,937 | \$ 183,099 | \$ 706,176 | (523,077) | 25.93% |
| EXPENDITURES | | | | | |
| Operations: | | | | | |
| 505 - Audit/Audit Exemption | \$ 0 | \$ 0 | \$ 500 | 500 | 0.00% |
| 506.4 - Bank Service Charges | 12 | 32 | 0 | (32) | 0.00% |
| 508 - Director's Fees/Expenses | 700 | 1,000 | 8,000 | 7,000 | 12.50% |
| 510 - Dues/Memberships | 0 | 812 | 800 | (12) | 101.50% |
| 513 - Elections | 25 | 51 | 6,000 | 5,949 | 0.85% |
| 515 - Engineering - Water Consultant | 0 | 0 | 10,000 | 10,000 | 0.00% |
| 517 - Fire mitigation | 0 | 0 | 12,000 | 12,000 | 0.00% |
| 521 - Gravel Pit | 1,200 | 1,200 | 0 | (1,200) | 0.00% |
| 530 - Information Technology | 100 | 300 | 1,500 | 1,200 | 20.00% |
| 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 | 880 | 1,320 | 25,000 | 23,680 | 5.28% |
| 543 - Management, Accounting, & Administration | 1,976 | 4,295 | 24,000 | 19,705 | 17.90% |
| 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 | 176 | 3,000 | 2,824 | 5.87% |
| 564 - CTF Expenses | 0 | 0 | 3,000 | 3,000 | 0.00% |
| 567 - Payroll Taxes | 54 | 77 | 600 | 523 | 12.83% |
| 569 - Postage | 62 | 62 | 0 | (62) | 0.00% |
| 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 | 186 | 1,389 | 3,200 | 1,811 | 43.41% |
| 585 - Utilities | 77 | 158 | 1,200 | 1,042 | 13.17% |
| 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 | \$ 5,360 | \$ 14,985 | \$ 217,000 | 202,015 | 6.91% |
| Capital Outlay | | | | | |
| 953 - Pond Reclamation and Renewal | \$ 0 | \$ 4,184 | \$ 35,000 | 30,816 | 11.95% |
| 953.2 - SFA Grant - Admin Fees | 0 | 95 | 0 | (95) | 0.00% |
| 954 - Community Recreation Development | 0 | 0 | 25,000 | 25,000 | 0.00% |
| 955 - SFA Grant | 0 | 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 | \$ 0 | \$ 87,346 | \$ 576,775 | 489,429 | 15.14% |

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 3/31/2022 ACTUAL | 3 MONTHS ENDED 3/31/2022 ACTUAL | ANNUAL BUDGET | VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE) | PERCENTAGE OF BUDGET |
|-----------------------------------|--------------------------------------|---------------------------------------|------------------|--|-------------------------|
| TOTAL EXPENDITURES | \$ 5,360 | \$ 102,331 | \$ 793,775 | \$ 691,444 | 12.89% |
| NET CHANGE IN FUND BALANCE | \$ 94,577 | \$ 80,768 | (87,599) | \$ 168,367 | |
| FUND BALANCE - BEGINNING OF YEAR | 695,304 | 709,116 | 578,777 | | |
| FUND BALANCE - END OF YEAR | <u>\$789,881</u> | <u>789,884</u> | <u>491,178</u> | | |

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

All Bank Accounts
April 1, 2022 - April 30, 2022

| Check Number | Check Date | Payee | Amount |
|-----------------------|------------|---|-------------------------|
| Payroll Checks | | | |
| 6683 | 04/09/22 | Brickweg, Joseph | 92.35 |
| 6684 | 04/09/22 | Johnson, Randall R | 92.35 |
| 6685 | 04/09/22 | King, Sean E | 92.35 |
| 6686 | 04/09/22 | Schwam-Munoz, Bonnie R | 92.35 |
| 6687 | 04/09/22 | Van Doorn Sr., Craig F | 92.35 |
| | | Payroll Check Total | <u>461.75</u> |
| Vendor Checks | | | |
| 6688 | 04/09/22 | Cheetah Printing Design | 216.00 |
| 6689 | 04/09/22 | Colorado Community Media | 27.00 |
| 6690 | 04/09/22 | Forestree Development, LLC | 4,260.00 |
| 6691 | 04/09/22 | Martin and Wood Water Consultants, Inc. | 210.00 |
| 6692 | 04/09/22 | Parker Port-A-Potty, Inc. | 80.00 |
| 6693 | 04/09/22 | Special District Solutions, Inc. | 4,989.09 |
| | | Vendor Check Total | <u>9,782.09</u> |
| | | Check List Total | <u><u>10,243.84</u></u> |

Check count = 11