



**FINANCIAL STATEMENTS**  
**For the Seven Months Period Ended July 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>July 31, 2021</u> <u>Balance</u>	<u>June 30, 2021</u> <u>Balance</u>
Checking	N/A	\$ 70,761.39	\$ 156,063.09
Investment - General	0.0051%	\$ 18,422.15	\$ 18,422.10
Investment - Reserve	0.0327%	\$ 590,110.11	\$ 590,093.74
Investment - CTF	0.0051%	<u>\$ 15,237.74</u>	<u>\$ 15,237.70</u>
	<b>Total Cash</b>	<b><u>\$ 694,531.39</u></b>	<b><u>\$ 779,816.63</u></b>
<b>Less:</b>			
	<b>August Check Total</b>	<u>\$ 8,991.46</u>	
	<b>Total Cash</b>	<b><u>\$ 685,539.93</u></b>	

**Perry Park Metropolitan District**

**BALANCE SHEET - GOVERNMENTAL FUND**

**As of July 31, 2021**

Unaudited

**ASSETS**

**ASSETS**

Cash and Investments	
Checking	\$ 70,761
Investment - General	18,422
Investment - Reserve	590,110
Investment - Conservation Trust Fund	15,238
Prepaid Expense	<u>4,538</u>

Subtotal - Cash Assets 699,069

Property Taxes Receivable 3,700

**Non Current Assets**

Grants Receivable 74,449

**Total Non Current Assets** 74,449

Total Assets \$ 777,218

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

**LIABILITIES**

Total Liabilities 0

**DEFERRED INFLOWS OF RESOURCES**

Deferred Property Tax Revenue 3,700

Deferred Grants Receivable 74,449

Total deferred inflows of resources 78,149

**FUND BALANCE**

Restricted for:

    Emergencies 10,000

    Conservation Trust 3,471

    For Subsequent Years Expenses 4,538

    Unassigned 681,060

Total Fund balances 699,069

**TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES** \$ 777,218

**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 7/31/2021 ACTUAL	7 MONTHS ENDED 7/31/2021 ACTUAL	ANNUAL BUDGET	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)	PERCENTAGE OF BUDGET
<b>REVENUES</b>					
301 - Property Taxes	\$ 2,519	\$ 186,460	\$ 190,160	\$ (3,700)	98.05%
302 - Specific Ownership Taxes	1,554	10,946	11,410	(464)	95.93%
303 - Conservation Trust Fund	0	6,074	6,000	74	101.23%
310 - Grant Proceeds	0	184,177	310,000	(125,823)	59.41%
312 - Interest Income	86	304	7,500	(7,196)	4.05%
<b>TOTAL REVENUES</b>	<b>\$ 4,159</b>	<b>\$ 387,961</b>	<b>\$ 525,070</b>	<b>\$ (137,109)</b>	<b>73.89%</b>
<b>EXPENDITURES</b>					
<b>Operations:</b>					
505 - Audit/Audit Exemption	\$ 3,500	\$ 3,500	\$ 4,000	\$ 500	87.50%
506.4 - Bank Service Charges	0	74	50	(24)	148.00%
508 - Director's Fees/Expenses	500	4,000	12,000	8,000	33.33%
510 - Dues/Memberships	0	721	700	(21)	103.00%
514 - Emergency Preparedness	0	0	2,500	2,500	0.00%
515 - Engineering - Water Consultant	1,633	10,803	20,000	9,197	54.02%
517 - Fire mitigation	0	0	12,000	12,000	0.00%
530 - Information Technology	100	962	1,500	538	64.13%
535 - Insurance	0	0	5,600	5,600	0.00%
540 - Legal	1,050	4,826	37,000	32,174	13.04%
543 - Management, Accounting, & Administration	2,324	14,208	26,000	11,792	54.65%
550 - Office Supplies/Meeting Expense & Postage	0	0	200	200	0.00%
560 - Open Space Maintnace	1,159	3,190	2,000	(1,190)	159.50%
563 - Park Maintenance	0	1,675	3,000	1,325	55.83%
564 - CTF Expenses	687	1,080	3,000	1,920	36.00%
567 - Payroll Taxes	38	306	900	594	34.00%
572 - Seasonal Activities	793	793	11,000	10,207	7.21%
574 - Slash Pick-up and Burn	10,080	11,859	50,000	38,141	23.72%
580 - Traffic & Safety	0	2,457	12,000	9,543	20.48%
582 - Treasurer's Fees	39	2,799	2,854	55	98.07%
585 - Utilities	77	238	1,500	1,262	15.87%
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>\$ 21,980</b>	<b>\$ 63,491</b>	<b>\$ 227,804</b>	<b>\$ 164,313</b>	<b>27.87%</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)	67,464	231,751	370,000	138,249	62.64%
<b>Subtotal - Capital</b>	<b>\$ 67,464</b>	<b>\$ 231,751</b>	<b>\$ 405,000</b>	<b>\$ 173,249</b>	<b>57.22%</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 89,444</b>	<b>\$ 295,242</b>	<b>\$ 632,804</b>	<b>\$ 337,562</b>	<b>46.66%</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>\$ (85,285)</b>	<b>\$ 92,719</b>	<b>\$ (107,734)</b>	<b>\$ 200,453</b>	
FUND BALANCE - BEGINNING OF YEAR	784,352	606,347	648,193		
FUND BALANCE - END OF YEAR	<u>\$699,067</u>	<u>699,066</u>	<u>540,459</u>		

Perry Park Metropolitan District

PERRY PARK CHECK LIST

All Bank Accounts

August 1, 2021 - August 31, 2021

Check Number	Check Date	Payee	Amount
<b>Payroll Checks</b>			
6577	08/10/21	Brickweg, Joseph	92.35
6578	08/10/21	Johnson, Randall R	92.35
6579	08/10/21	King, Sean E	92.35
6580	08/10/21	Schwam-Munoz, Bonnie R	92.35
6581	08/10/21	Van Doorn Sr., Craig F	92.35
<b>Payroll Check Total</b>			<u>461.75</u>
<b>Vendor Checks</b>			
6582	08/10/21	Autumn Accounting, LLC	76.50
6583	08/10/21	Forestree Development, LLC	2,310.00
6584	08/10/21	IREA	77.03
6585	08/10/21	Larkspur Outdoor Maintenance	1,173.00
6586	08/10/21	Martin and Wood Water Consultants, Inc.	984.50
6587	08/10/21	Parker Port-A-Potty, Inc.	60.00
6588	08/10/21	Randall Johnson	92.35
6589	08/10/21	Special District Solutions, Inc.	2,256.33
6590	08/10/21	The Adams Group, LLC	1,500.00
<b>Vendor Check Total</b>			<u>8,529.71</u>
<b>Check List Total</b>			<u><u>8,991.46</u></u>

Check count = 14