



FINANCIAL STATEMENTS
For the Nine Months Period Ended September 30, 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>September 30, 2021</u> <u>Balance</u>	<u>August 31, 2021</u> <u>Balance</u>
Checking	N/A	\$ 53,372.53	\$ 66,040.20
Investment - General	0.0051%	\$ 18,422.23	\$ 18,422.19
Investment - Reserve	0.0262%	\$ 590,132.08	\$ 590,123.27
Investment - CTF	0.0051%	<u>\$ 17,857.34</u>	<u>\$ 15,237.78</u>
	Total Cash	<u>\$ 679,784.18</u>	<u>\$ 689,823.44</u>
Less:			
	October Check Total	<u>\$ 5,523.46</u>	
	Total Cash	<u>\$ 674,260.72</u>	

Perry Park Metropolitan District

BALANCE SHEET - GOVERNMENTAL FUND

As of September 30, 2021

Unaudited

ASSETS

ASSETS

Cash and Investments	
Checking	\$ 53,373
Investment - General	18,422
Investment - Reserve	590,132
Investment - Conservation Trust Fund	17,857
Prepaid Expense	<u>4,538</u>
Subtotal - Cash Assets	684,322
Property Taxes Receivable	<u>637</u>
Non Current Assets	
Grants Receivable	<u>74,449</u>
Total Non Current Assets	<u>74,449</u>
Total Assets	<u>\$ 759,408</u>

LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES

LIABILITIES

Total Liabilities 0

DEFERRED INFLOWS OF RESOURCES

Deferred Property Tax Revenue 637
Deferred Grants Receivable 74,449
Total deferred inflows of resources 75,086

FUND BALANCE

Restricted for:
 Emergencies 10,000
 Conservation Trust 3,471
 For Subsequent Years Expenses 4,538
 Unassigned 666,313
Total Fund balances 684,322

TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES

\$ 759,408

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 9/30/2021 ACTUAL	9 MONTHS ENDED 9/30/2021 ACTUAL	ANNUAL BUDGET	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)	PERCENTAGE OF BUDGET
REVENUES					
301 - Property Taxes	\$ 350	\$ 189,523	\$ 190,160	\$ (637)	99.67%
302 - Specific Ownership Taxes	1,526	13,972	11,410	2,562	122.45%
303 - Conservation Trust Fund	2,620	8,693	6,000	2,693	144.88%
310 - Grant Proceeds	0	184,177	310,000	(125,823)	59.41%
312 - Interest Income	26	450	7,500	(7,050)	6.00%
TOTAL REVENUES	\$ 4,522	\$ 396,815	\$ 525,070	\$ (128,255)	75.57%
EXPENDITURES					
Operations:					
505 - Audit/Audit Exemption	\$ 0	\$ 5,000	\$ 4,000	\$ (1,000)	125.00%
505.2 - Capital Improvements	9,985	9,985	0	(9,985)	0.00%
506.4 - Bank Service Charges	0	74	50	(24)	148.00%
508 - Director's Fees/Expenses	500	5,000	12,000	7,000	41.67%
510 - Dues/Memberships	0	721	700	(21)	103.00%
514 - Emergency Preparedness	0	0	2,500	2,500	0.00%
515 - Engineering - Water Consultant	103	11,890	20,000	8,110	59.45%
517 - Fire mitigation	0	0	12,000	12,000	0.00%
530 - Information Technology	100	1,162	1,500	338	77.47%
535 - Insurance	0	0	5,600	5,600	0.00%
540 - Legal	0	4,826	37,000	32,174	13.04%
543 - Management, Accounting, & Administration	1,546	17,738	26,000	8,262	68.22%
550 - Office Supplies/Meeting Expense & Postage	0	0	200	200	0.00%
560 - Open Space Maintnace	918	4,936	2,000	(2,936)	246.80%
563 - Park Maintenance	80	1,815	3,000	1,185	60.50%
564 - CTF Expenses	348	1,772	3,000	1,228	59.07%
567 - Payroll Taxes	38	383	900	517	42.56%
572 - Seasonal Activities	0	793	11,000	10,207	7.21%
574 - Slash Pick-up and Burn	0	11,859	50,000	38,141	23.72%
580 - Traffic & Safety	0	2,457	12,000	9,543	20.48%
582 - Treasurer's Fees	6	2,847	2,854	7	99.75%
585 - Utilities	77	392	1,500	1,108	26.13%
597 - Contingency	0	0	10,000	10,000	0.00%
598 - Emergency Reserves	0	0	10,000	10,000	0.00%
Subtotal - Operations	\$ 13,701	\$ 83,650	\$ 227,804	\$ 144,154	36.72%
Capital Outlay					
953 - Pond Reclamation and Renewal	\$ 0	\$ 0	\$ 35,000	\$ 35,000	0.00%
953.1 - Fire Mitigation - (Tussock Moth Grant)	120	234,454	370,000	135,546	63.37%
955 - SFA Grant	740	740	0	(740)	0.00%
Subtotal - Capital	\$ 860	\$ 235,194	\$ 405,000	\$ 169,806	58.07%
TOTAL EXPENDITURES	\$ 14,561	\$ 318,844	\$ 632,804	\$ 313,960	50.39%
NET CHANGE IN FUND BALANCE	\$ (10,039)	\$ 77,971	\$ (107,734)	\$ 185,705	
FUND BALANCE - BEGINNING OF YEAR	694,359	606,347	648,193		
FUND BALANCE - END OF YEAR	<u>\$684,320</u>	<u>684,318</u>	<u>540,459</u>		

Perry Park Metropolitan District

PERRY PARK CHECK LIST

All Bank Accounts

October 1, 2021 - October 31, 2021

Check Number	Check Date	Payee	Amount
Payroll Checks			
6606	10/11/21	Brickweg, Joseph	184.70
6607	10/11/21	Johnson, Randall R	184.70
6608	10/11/21	King, Sean E	184.70
6609	10/11/21	Schwam-Munoz, Bonnie R	184.70
6610	10/11/21	Van Doorn Sr., Craig F	184.70
Payroll Check Total			<u>923.50</u>
Vendor Checks			
6611	10/11/21	Autumn Accounting, LLC	153.00
6612	10/11/21	Collins Cockrel & Cole	324.00
6613	10/11/21	Colorado Special Districts Property & Liability Po	445.00
6614	10/11/21	CORE ELECTRIC COOPERATIVE	78.40
6615	10/11/21	Larkspur Outdoor Maintenance	1,027.75
6616	10/11/21	Parker Port-A-Potty, Inc.	88.00
6617	10/11/21	Special District Solutions, Inc.	2,483.81
Vendor Check Total			<u>4,599.96</u>
Check List Total			<u><u>5,523.46</u></u>

Check count = 12