



FINANCIAL STATEMENTS
For the Ten Months Period Ended October 31, 2021
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
Current Months Payables	4

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

<u>FINANCIAL INSTITUTION</u>	<u>RATE</u>	<u>October 31, 2021</u> <u>Balance</u>	<u>September 30, 2021</u> <u>Balance</u>
Checking	N/A	\$ 49,524.12	\$ 53,372.53
Investment - General	0.0051%	\$ 18,422.28	\$ 18,422.23
Investment - Reserve	0.0167%	\$ 657,604.91	\$ 590,132.08
Investment - CTF	0.0051%	<u>\$ 17,857.39</u>	<u>\$ 17,857.34</u>
	Total Cash	<u>\$ 743,408.70</u>	<u>\$ 679,784.18</u>
Less:			
November Check Total		<u>\$ 16,061.23</u>	
	Total Cash	<u>\$ 727,347.47</u>	

Perry Park Metropolitan District

BALANCE SHEET - GOVERNMENTAL FUND

As of October 31, 2021

Unaudited

ASSETS

ASSETS

Cash and Investments		
Checking	\$	49,524
Investment - General		18,422
Investment - Reserve		657,605
Investment - Conservation Trust Fund		17,857
Prepaid Expense		<u>4,538</u>

Subtotal - Cash Assets 747,946

Property Taxes Receivable 416

Non Current Assets

Grants Receivable 74,449

Total Non Current Assets 74,449

Total Assets \$ 822,811

LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES

LIABILITIES

Total Liabilities 0

DEFERRED INFLOWS OF RESOURCES

Deferred Property Tax Revenue 416

Deferred Grants Receivable 74,449

Total deferred inflows of resources 74,865

FUND BALANCE

Restricted for:

 Emergencies 10,000

 Conservation Trust 3,471

 For Subsequent Years Expenses 4,538

 Unassigned 729,937

Total Fund balances 747,946

TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES

\$ 822,811

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 10/31/2021 ACTUAL	10 MONTHS ENDED 10/31/2021 ACTUAL	ANNUAL BUDGET	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)	PERCENTAGE OF BUDGET
REVENUES					
301 - Property Taxes	\$ 221	\$ 189,744	\$ 190,160	\$ (416)	99.78%
302 - Specific Ownership Taxes	1,585	15,557	11,410	4,147	136.35%
303 - Conservation Trust Fund	0	8,693	6,000	2,693	144.88%
310 - Grant Proceeds	67,464	251,641	310,000	(58,359)	81.17%
312 - Interest Income	22	472	7,500	(7,028)	6.29%
TOTAL REVENUES	\$ 69,292	\$ 466,107	\$ 525,070	\$ (58,963)	88.77%
EXPENDITURES					
Operations:					
505 - Audit/Audit Exemption	\$ 0	\$ 5,000	\$ 4,000	\$ (1,000)	125.00%
505.2 - Capital Improvements	0	9,985	0	(9,985)	0.00%
506.4 - Bank Service Charges	0	74	50	(24)	148.00%
508 - Director's Fees/Expenses	1,000	6,000	12,000	6,000	50.00%
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	11,890	20,000	8,110	59.45%
517 - Fire mitigation	0	0	12,000	12,000	0.00%
530 - Information Technology	140	1,302	1,500	198	86.80%
535 - Insurance	445	445	5,600	5,155	7.95%
540 - Legal	324	5,150	37,000	31,850	13.92%
543 - Management, Accounting, & Administration	2,484	20,221	26,000	5,779	77.77%
550 - Office Supplies/Meeting Expense & Postage	0	0	200	200	0.00%
560 - Open Space Maintenance	666	5,603	2,000	(3,603)	280.15%
563 - Park Maintenance	88	1,903	3,000	1,097	63.43%
564 - CTF Expenses	362	2,133	3,000	867	71.10%
567 - Payroll Taxes	77	459	900	441	51.00%
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	4	2,850	2,854	4	99.86%
585 - Utilities	78	471	1,500	1,029	31.40%
597 - Contingency	0	0	10,000	10,000	0.00%
598 - Emergency Reserves	0	0	10,000	10,000	0.00%
Subtotal - Operations	\$ 5,668	\$ 89,316	\$ 227,804	\$ 138,488	39.21%
Capital Outlay					
953 - Pond Reclamation and Renewal	\$ 0	\$ 0	\$ 35,000	\$ 35,000	0.00%
953.1 - Fire Mitigation - (Tussock Moth Grant)	0	234,454	370,000	135,546	63.37%
955 - SFA Grant	0	740	0	(740)	0.00%
Subtotal - Capital	\$ 0	\$ 235,194	\$ 405,000	\$ 169,806	58.07%
TOTAL EXPENDITURES	\$ 5,668	\$ 324,510	\$ 632,804	\$ 308,294	51.28%
NET CHANGE IN FUND BALANCE	\$ 63,624	\$ 141,597	\$ (107,734)	\$ 249,331	
FUND BALANCE - BEGINNING OF YEAR	684,320	606,347	648,193		
FUND BALANCE - END OF YEAR	<u>\$747,944</u>	<u>747,944</u>	<u>540,459</u>		

Perry Park Metropolitan District

PERRY PARK CHECK LIST

All Bank Accounts

November 1, 2021 - November 30, 2021

Check Number	Check Date	Payee	Amount
Payroll Checks			
6618	11/10/21	Brickweg, Joseph	92.35
6619	11/10/21	Johnson, Randall R	92.35
6620	11/10/21	King, Sean E	92.35
6621	11/10/21	Schwam-Munoz, Bonnie R	92.35
6622	11/10/21	Van Doorn Sr., Craig F	92.35
Payroll Check Total			<u>461.75</u>
Vendor Checks			
6623	11/10/21	Autumn Accounting, LLC	76.50
6624	11/10/21	Collins Cockrel & Cole	2,304.00
6625	11/10/21	CORE ELECTRIC COOPERATIVE	78.20
6626	11/10/21	Larkspur Outdoor Maintenance	279.50
6627	11/10/21	Parker Port-A-Potty, Inc.	88.00
6628	11/10/21	Special District Solutions, Inc.	1,983.28
6629	11/10/21	Twisted Timber	10,790.00
Vendor Check Total			<u>15,599.48</u>
Check List Total			<u><u>16,061.23</u></u>

Check count = 12