



**FINANCIAL STATEMENTS**  
**For the Twelve Months Period Ended December 31, 2020**  
**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>December 31, 2020</u> <u>Balance</u>	<u>November 30, 2020</u> <u>Balance</u>
Checking	N/A	\$ 83,080.16	\$ 7,824.55
Investment - General	0.005%	\$ 18,420.46	\$ 18,419.78
Investment - Reserve	0.01%	\$ 505,748.95	\$ 605,693.71
Investment - CTF	0.005%	<u>\$ 9,163.31</u>	<u>\$ 6,611.94</u>
	<b>Total Cash</b>	<b><u>\$ 616,412.88</u></b>	<b><u>\$ 638,549.98</u></b>
<b>Less:</b>			
<b>January Check Total</b>		<u>\$ 58,689.63</u>	
	<b>Total Cash</b>	<b><u>\$ 557,723.25</u></b>	

**Perry Park Metropolitan District**

**BALANCE SHEET - GOVERNMENTAL FUND**

**As of December 31, 2020**

Unaudited

**591886.78**

**ASSETS**

Cash and Investments		
Checking	\$	83,080
Investment - General		18,420
Investment - Reserve		505,749
Investment - Conservation Trust Fund		<u>9,163</u>
Subtotal - Cash Assets		616,412
Property Taxes Receivable		<u>190,160</u>
Total Assets	\$	<u><u>806,572</u></u>

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

**LIABILITIES**

Accounts Payable	\$	<u>14,524</u>
Total Liabilities		<u>14,524</u>

**DEFERRED INFLOWS OF RESOURCES**

Deferred Property Tax Revenue		<u>190,160</u>
Total deferred inflows of resources		<u>190,160</u>

**FUND BALANCE**

Restricted for:		
Emergencies		10,000
Unassigned		<u>591,887</u>
Total Fund balances		<u>601,888</u>

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

\$ 806,572

**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 12/31/2020 ACTUAL	12 MONTHS ENDED 12/31/2020 ACTUAL	ANNUAL BUDGET	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)	PERCENTAGE OF BUDGET
<b>REVENUES</b>					
301 - Property Taxes	\$ 0	\$ 188,081	\$ 188,184	(103)	99.95%
302 - Specific Ownership Taxes	1,455	16,609	11,291	5,318	147.10%
303 - Conservation Trust Fund	2,551	9,816	7,000	2,816	140.23%
305 - Firework Display Donation 2020	0	2,140	0	2,140	0.00%
310 - SFA Grant Proceeds	0	0	183,000	(183,000)	0.00%
311 - Exclusion Proceeds	50,000	50,000	0	50,000	0.00%
312 - Interest Income	56	5,371	9,000	(3,629)	59.68%
315 - Miscellaneous Income	0	130	0	130	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 54,062</b>	<b>\$ 272,147</b>	<b>\$ 398,475</b>	<b>(126,328)</b>	<b>68.30%</b>
<b>EXPENDITURES</b>					
<b>Operations:</b>					
505 - Audit/Audit Exemption	\$ 0	\$ 0	\$ 500	500	0.00%
505.2 - Capital Improvements	0	3,500	0	(3,500)	0.00%
506.4 - Bank Service Charges	44	104	0	(104)	0.00%
508 - Director's Fees/Expenses	500	4,900	12,000	7,100	40.83%
510 - Dues/Memberships	0	665	500	(165)	133.00%
513 - Elections	0	0	10,000	10,000	0.00%
514 - Emergency Preparedness	0	0	2,500	2,500	0.00%
517 - Fire mitigation	9,995	23,564	5,000	(18,564)	471.28%
530 - Information Technology	100	1,332	1,500	168	88.80%
535 - Insurance	4,093	4,686	5,600	914	83.68%
540 - Legal	6,243	9,732	10,000	268	97.32%
543 - Management, Accounting, & Administration	5,492	25,361	26,000	639	97.54%
550 - Office Supplies/Meeting Expense & Postage	29	139	200	61	69.50%
560 - Open Space Maintnace	0	3,001	30,000	26,999	10.00%
563 - Park Maintenance	386	10,880	15,000	4,120	72.53%
564 - CTF Expenses	0	3,854	12,000	8,146	32.12%
567 - Payroll Taxes	38	375	900	525	41.67%
569 - Postage	0	(307)	0	307	0.00%
572 - Seasonal Activities	500	10,500	2,000	(8,500)	525.00%
574 - Slash Pick-up and Burn	0	40,586	50,000	9,414	81.17%
577 - Storage	0	400	600	200	66.67%
580 - Traffic & Safety	0	0	1,000	1,000	0.00%
582 - Treasurer's Fees	0	2,830	3,000	170	94.33%
585 - Utilities	78	2,136	8,500	6,364	25.13%
597 - Contingency	0	0	15,000	15,000	0.00%
598 - Emergency Reserves	0	0	8,000	8,000	0.00%
<b>Subtotal - Operations</b>	<b>\$ 27,498</b>	<b>\$ 148,238</b>	<b>\$ 219,800</b>	<b>71,562</b>	<b>67.44%</b>
<b>Capital Outlay</b>					
953 - Pond Reclamation and Renewal	\$ 0	\$ 0	\$ 50,000	50,000	0.00%
955 - SFA Grant	63,226	74,449	243,000	168,551	30.64%
956 - Entryway Improvements	0	0	20,000	20,000	0.00%
<b>Subtotal - Capital</b>	<b>\$ 63,226</b>	<b>\$ 74,449</b>	<b>\$ 313,000</b>	<b>238,551</b>	<b>23.79%</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 90,724</b>	<b>\$ 222,687</b>	<b>\$ 532,800</b>	<b>310,113</b>	<b>41.80%</b>

**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	12 MONTHS ENDED	ANNUAL BUDGET	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)	PERCENTAGE OF BUDGET
	12/31/2020 ACTUAL	12/31/2020 ACTUAL			
<b>NET CHANGE IN FUND BALANCE</b>	\$ (36,662)	\$ 49,460	\$ (134,325)	\$ 183,785	
FUND BALANCE - BEGINNING OF YEAR	638,538	552,420	533,464		
FUND BALANCE - END OF YEAR	<u>\$601,876</u>	<u>601,880</u>	<u>399,139</u>		

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

All Bank Accounts

January 1, 2021 - January 31, 2021

Check Number	Check Date	Payee	Amount
<b>Vendor Checks</b>			
6496	01/14/21	Collins Cockrel & Cole	4,557.00
6497	01/14/21	Forestree Development, LLC	4,650.00
6498	01/14/21	IREA	78.33
6499	01/14/21	Parker Port-A-Potty, Inc.	86.00
6500	01/14/21	Special District Association	721.20
6501	01/14/21	Special District Solutions, Inc.	3,537.10
6502	01/18/21	Dove Creek Forestry, Inc.	45,060.00
		<b>Vendor Check Total</b>	<u>58,689.63</u>
		<b>Check List Total</b>	<u><u>58,689.63</u></u>

Check count = 7