



**FINANCIAL STATEMENTS**  
**For the Twelve Months Period Ended December 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>December 31, 2021</u> <u>Balance</u>	<u>November 30, 2021</u> <u>Balance</u>
Checking	N/A	\$ 17,503.46	\$ 35,308.66
Investment - General	0.0055%	\$ 18,422.62	\$ 18,422.34
Investment - Reserve	0.0266%	\$ 657,645.96	\$ 657,619.28
Investment - CTF	0.0055%	<u>\$ 20,787.90</u>	<u>\$ 17,857.45</u>
	<b>Total Cash</b>	<b><u>\$ 714,359.94</u></b>	<b><u>\$ 729,207.73</u></b>
<b>Less:</b>			
<b>January Check Total</b>		<u>\$ 96,897.60</u>	
	<b>Total Cash</b>	<b><u>\$ 617,462.34</u></b>	

**Perry Park Metropolitan District**

**BALANCE SHEET - GOVERNMENTAL FUND**

**As of December 31, 2021**

Unaudited

**ASSETS**

**ASSETS**

Cash and Investments		
Checking	\$	17,503
Investment - General		18,423
Investment - Reserve		657,646
Investment - Conservation Trust Fund		<u>20,788</u>
Subtotal - Cash Assets		714,360
Property Taxes Receivable		<u>211,777</u>
Total Assets	\$	<u><u>926,137</u></u>

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

**LIABILITIES**

Accounts Payable	\$	<u>5,240</u>
Total Liabilities		<u>5,240</u>

**DEFERRED INFLOWS OF RESOURCES**

Deferred Property Tax Revenue		<u>211,777</u>
Total deferred inflows of resources		<u>211,777</u>

**FUND BALANCE**

Restricted for:		
Emergencies		10,000
Conservation Trust		3,471
Unassigned		<u>695,649</u>
Total Fund balances		<u>709,120</u>

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

\$ 926,137

**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 12/31/2021 ACTUAL	12 MONTHS ENDED 12/31/2021 ACTUAL	ANNUAL BUDGET	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)	PERCENTAGE OF BUDGET
<b>REVENUES</b>					
301 - Property Taxes	\$ 0	\$ 190,200	\$ 190,160	\$ 40	100.02%
302 - Specific Ownership Taxes	1,295	18,339	11,410	6,929	160.73%
303 - Conservation Trust Fund	2,930	11,623	6,000	5,623	193.72%
310 - Grant Proceeds	0	251,641	310,000	(58,359)	81.17%
312 - Interest Income	30	548	7,500	(6,952)	7.31%
<b>TOTAL REVENUES</b>	<b>\$ 4,255</b>	<b>\$ 472,351</b>	<b>\$ 525,070</b>	<b>\$ (52,719)</b>	<b>89.96%</b>
<b>EXPENDITURES</b>					
<b>Operations:</b>					
505 - Audit/Audit Exemption	\$ 0	\$ 5,000	\$ 4,000	\$ (1,000)	125.00%
506.4 - Bank Service Charges	0	74	50	(24)	148.00%
508 - Director's Fees/Expenses	1,000	7,500	12,000	4,500	62.50%
510 - Dues/Memberships	0	721	700	(21)	103.00%
513 - Elections	25	25	0	(25)	0.00%
514 - Emergency Preparedness	0	0	2,500	2,500	0.00%
515 - Engineering - Water Consultant	361	12,251	20,000	7,749	61.26%
517 - Fire mitigation	0	10,790	12,000	1,210	89.92%
530 - Information Technology	100	1,502	1,500	(2)	100.13%
535 - Insurance	4,538	4,983	5,600	617	88.98%
540 - Legal	4,091	11,545	37,000	25,455	31.20%
543 - Management, Accounting, & Administration	5,210	27,414	26,000	(1,414)	105.44%
550 - Office Supplies/Meeting Expense & Postage	0	22	200	178	11.00%
560 - Open Space Maintnace	126	6,008	2,000	(4,008)	300.40%
563 - Park Maintenance	176	2,167	3,000	833	72.23%
564 - CTF Expenses	280	2,413	3,000	587	80.43%
567 - Payroll Taxes	77	574	900	326	63.78%
572 - Seasonal Activities	1,832	2,624	11,000	8,376	23.85%
574 - Slash Pick-up and Burn	10,710	22,569	50,000	27,431	45.14%
580 - Traffic & Safety	0	2,457	12,000	9,543	20.48%
582 - Treasurer's Fees	0	2,857	2,854	(3)	100.11%
585 - Utilities	191	740	1,500	760	49.33%
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>\$ 28,717</b>	<b>\$ 124,236</b>	<b>\$ 227,804</b>	<b>\$ 103,568</b>	<b>54.54%</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)	0	227,878	370,000	142,122	61.59%
953.2 - SFA Grant - Admin Fees	30	1,621	0	(1,621)	0.00%
953.3 - SFA Grant - Contractor Expenses	0	5,725	0	(5,725)	0.00%
955 - SFA Grant	135	135	0	(135)	0.00%
956 - Entryway Improvements	0	9,985	0	(9,985)	0.00%
<b>Subtotal - Capital</b>	<b>\$ 165</b>	<b>\$ 245,344</b>	<b>\$ 405,000</b>	<b>\$ 159,656</b>	<b>60.58%</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 28,882</b>	<b>\$ 369,580</b>	<b>\$ 632,804</b>	<b>\$ 263,224</b>	<b>58.40%</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>\$ (24,627)</b>	<b>\$ 102,771</b>	<b>\$ (107,734)</b>	<b>\$ 210,505</b>	
<b>FUND BALANCE - BEGINNING OF YEAR</b>	<b>733,743</b>	<b>606,347</b>	<b>648,193</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 12/31/2021 ACTUAL	12 MONTHS ENDED 12/31/2021 ACTUAL	ANNUAL BUDGET	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)	PERCENTAGE OF BUDGET
FUND BALANCE - END OF YEAR	\$709,116	709,118	540,459		

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

All Bank Accounts

January 1, 2022 - January 31, 2022

Check Number	Check Date	Payee	Amount
<b>Vendor Checks</b>			
6645	01/09/22	Collins Cockrel & Cole	1,857.50
6646	01/09/22	Colorado Special Districts Property & Liability Po	4,113.00
6647	01/09/22	CORE ELECTRIC COOPERATIVE	99.01
6648	01/09/22	Douglas Couty Clerk & Recorder	25.00
6649	01/09/22	Larkspur Outdoor Maintenance	405.50
6650	01/09/22	Martin and Wood Water Consultants, Inc.	360.50
6651	01/09/22	Parker Port-A-Potty, Inc.	88.00
6652	01/09/22	Special District Association	811.75
6653	01/09/22	Special District Solutions, Inc.	2,404.54
6654	01/11/22	Joseph Brickweg	92.35
6655	01/18/22	Dove Creek Forestry, Inc.	26,752.40
6656	01/20/22	Perry Park Water and Sanitation District	4,183.50
6657	01/26/22	Dove Creek Forestry, Inc.	55,796.90
<b>Vendor Check Total</b>			<u>96,989.95</u>
<b>Check List Total</b>			<u><u>96,989.95</u></u>

Check count = 13