Perry Park Metro District

Larkspur, Colorado

FINANCIAL STATEMENTS

For the Four Months Period Ended April 30, 2024

Cash Basis (Non-GAAP)

Unaudited

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PERRY PARK METROPOLITAN DISTRICT
SCHEDULE OF CASH POSITION
UNAUDITED

FINANCIAL INSTITUTION	RATE	April 30, 2024 Balance	March 31, 2024 Balance
Checking	N/A	$ 73,064.18	$ 33,093.64
Investment - General	5.2409%	$ 10,675.64	$ 10,629.89
Investment - Reserve	5.4281%	$ 845,889.73	$ 842,135.05
Investment - CTF	5.2409%	$ 52,911.22	$ 52,684.40
	Total Cash	**$ 982,540.77**	**$ 938,542.98**
Less:			
May Check Total		$ 5,385.14	
	Total Cash	**$ 977,155.63**	

Perry Park Metropolitan District

BALANCE SHEET - GOVERNMENTAL FUND

As of April 30, 2024

Unaudited

ASSETS

ASSETS		
Cash and Investments		
Checking	$	73,064
Investment - General		10,676
Investment - Reserve		845,890
Investment - Conservation Trust Fund		52,911
Prepaid Expense		5,720
Subtotal - Cash Assets		988,261
Property Taxes Receivable		87,423
Total Assets	$	1,075,684
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES		
LIABILITIES		
Total Liabilities		0
DEFERRED INFLOWS OF RESOURCES		
Deferred Property Tax Revenue		87,423
Total deferred inflows of resources		87,423
FUND BALANCE		
Restricted for:		
Emergencies		10,000
Conservation Trust		48,641
For Subsequent Years Expenses		5,720
Unassigned		923,900
Total Fund balances		988,261
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	$	1,075,684

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 4/30/2024 ACTUAL	4 MONTHS ENDED 4/30/2024 ACTUAL	ANNUAL BUDGET	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)	PERCENTAGE OF BUDGET
REVENUES					
301 - Property Taxes	$ 48,575	$ 158,567	$ 245,990	$ (87,423)	64.46%
302 - Specific Ownership Taxes	1,523	6,172	14,759	(8,587)	41.82%
303 - Conservation Trust Fund	0	3,394	7,000	(3,606)	48.49%
312 - Interest Income	4,037	15,267	15,000	267	101.78%
315 - Miscellaneous Income	0	550	0	550	0.00%
TOTAL REVENUES	$ 54,135	$ 183,950	$ 282,749	$ (98,799)	65.06%
EXPENDITURES					
Operations:					
505 - Audit/Audit Exemption	$ 0	$ 0	$ 6,000	$ 6,000	0.00%
506.4 - Bank Service Charges	4	16	0	(16)	0.00%
508 - Director's Fees/Expenses	500	1,900	12,000	10,100	15.83%
510 - Dues/Memberships	0	761	1,500	739	50.73%
515 - Engineering - Water Consultant	0	288	22,000	21,712	1.31%
530 - Information Technology	1,380	2,717	2,000	(717)	135.85%
535 - Insurance	0	0	6,000	6,000	0.00%
537 - Leased/Purchased Replacement Water	0	132	5,000	4,868	2.64%
540 - Legal	1,048	2,422	25,000	22,578	9.69%
543 - Management, Accounting, & Administration	3,440	7,995	30,000	22,005	26.65%
559 - Landscaping & Open Space Maintenance	321	321	16,500	16,179	1.95%
563 - Park Maintenance	498	608	1,500	892	40.53%
567 - Payroll Taxes	38	145	600	455	24.17%
569 - Postage	0	74	2,500	2,426	2.96%
569.1 - Post Office Box Rental	0	0	75	75	0.00%
571.6 - Repairs & Maintenance	110	330	1,500	1,170	22.00%
572 - Seasonal Activities	51	51	20,000	19,949	0.26%
574 - Slash Pick-up and Burn	1,977	3,945	50,000	46,055	7.89%
576 - Spring Canyon Lease	0	1,200	1,200	0	100.00%
582 - Treasurer's Fees	729	2,379	3,690	1,311	64.47%
585 - Utilities	40	135	500	365	27.00%
588 - Weed & Pest Control	0	0	7,000	7,000	0.00%
597 - Contingency	0	0	20,000	20,000	0.00%
598.1 - Transfer to Projects Fund	0	0	291,280	291,280	0.00%
Subtotal - Operations	$ 10,136	$ 25,419	$ 525,845	$ 500,426	4.83%
Capital Outlay					
954 - Community Recreation Development	$ 0	$ 2,775	$ 0	$ (2,775)	0.00%
Subtotal - Capital	$ 0	$ 2,775	$ 0	$ (2,775)	0.00%
TOTAL EXPENDITURES	$ 10,136	$ 28,194	$ 525,845	$ 497,651	5.36%
NET CHANGE IN FUND BALANCE	$ 43,999	$ 155,756	$ (243,096)	$ 398,852	
FUND BALANCE - BEGINNING OF YEAR	944,258	832,500	832,375		
FUND BALANCE - END OF YEAR	$988,257	988,256	589,279		

Perry Park Metropolitan District

PROJECTS FUND - CASH BASIS

Revenue & Expenditures - Budget vs. Actual

Unaudited

	1 MONTH ENDED 4/30/2024 ACTUAL	4 MONTHS ENDED 4/30/2024 ACTUAL	ANNUAL BUDGET	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)	PERCENTAGE OF BUDGET
REVENUES					
Grant Proceeds FRWRN	$ 0	$ 0	$ 56,000	$ (56,000)	0%
Transfer from General Fund	0	0	291,280	(291,280)	0%
TOTAL REVENUES	$ 0	$ 0	$ 347,280	$ (347,280)	0%
EXPENDITURES					
General					
Project Funds					
Pond Reclamation-Gilloon Pond	$ 0	$ 0	$ 20,000	$ (20,000)	0%
Community Recreation Development-Gilloon Pond	0	0	20,000	(20,000)	0%
Community Recreation Development-Waucondah Park	0	0	20,000	(20,000)	0%
FRWRN Grant Operations	0	0	112,000	(112,000)	0%
Entryway Improvements	0	0	170,280	(170,280)	0%
Wireless Communications Planning	0	0	5,000	(5,000)	0%
TOTAL EXPENDITURES	$ 0	$ 0	$ 347,280	$ (347,280)	0%
FUND BALANCE - BEGINNING OF YEAR		$ 0	$ 0		

Perry Park Metropolitan District
PERRY PARK CHECK LIST
All Bank Accounts
May 1, 2024 - May 31, 2024

Check Number	Check Date	Payee		Amount
Payroll Checks				
7070	05/07/24	Arthurs, Jill		92.35
7071	05/07/24	Brickweg, Joseph		92.35
7072	05/07/24	Hill, Darren		92.35
7073	05/07/24	Ostrowski, Steven		92.35
7074	05/07/24	Warren, Christian M		92.35
			Payroll Check Total	461.75
Vendor Checks				
7075	05/07/24	Autumn Accounting, LLC		76.50
7076	05/07/24	CORE ELECTRIC COOPERATIVE		40.15
7077	05/07/24	Fischer Enterprises, Inc.		719.55
7078	05/07/24	Larkspur Outdoor Maintenance		792.25
7079	05/07/24	Lisa VanAntwerp		7.08
7080	05/07/24	Parker Port-A-Potty, Inc.		800.00
7081	05/07/24	Special District Solutions, Inc.		2,487.86
			Vendor Check Total	4,923.39
			Check List Total	5,385.14

Check count = 12