



FINANCIAL STATEMENTS
For the Eight Months Period Ended August 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>August 31, 2021</u> <u>Balance</u>	<u>July 31, 2021</u> <u>Balance</u>
Checking	N/A	\$ 66,040.20	\$ 70,761.39
Investment - General	0.0051%	\$ 18,422.19	\$ 18,422.15
Investment - Reserve	0.0262%	\$ 590,123.27	\$ 590,110.11
Investment - CTF	0.0051%	<u>\$ 15,237.78</u>	<u>\$ 15,237.74</u>
	Total Cash	<u>\$ 689,823.44</u>	<u>\$ 694,531.39</u>
Less:			
	September Check Total	<u>\$ 9,469.59</u>	
	Total Cash	<u>\$ 680,353.85</u>	

Perry Park Metropolitan District

BALANCE SHEET - GOVERNMENTAL FUND

As of August 31, 2021

Unaudited

ASSETS

ASSETS

Cash and Investments		
Checking	\$	66,040
Investment - General		18,422
Investment - Reserve		590,123
Investment - Conservation Trust Fund		15,238
Prepaid Expense		<u>4,538</u>

Subtotal - Cash Assets 694,361

Property Taxes Receivable 987

Non Current Assets

Grants Receivable 74,449

Total Non Current Assets 74,449

Total Assets \$ 769,797

LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES

LIABILITIES

Total Liabilities 0

DEFERRED INFLOWS OF RESOURCES

Deferred Property Tax Revenue 987

Deferred Grants Receivable 74,449

Total deferred inflows of resources 75,436

FUND BALANCE

Restricted for:

 Emergencies 10,000

 Conservation Trust 3,471

 For Subsequent Years Expenses 4,538

 Unassigned 676,352

Total Fund balances 694,361

TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES

\$ 769,797

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 8/31/2021 ACTUAL	8 MONTHS ENDED 8/31/2021 ACTUAL	ANNUAL BUDGET	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)	PERCENTAGE OF BUDGET
REVENUES					
301 - Property Taxes	\$ 2,713	\$ 189,173	\$ 190,160	\$ (987)	99.48%
302 - Specific Ownership Taxes	1,500	12,446	11,410	1,036	109.08%
303 - Conservation Trust Fund	0	6,074	6,000	74	101.23%
310 - Grant Proceeds	0	184,177	310,000	(125,823)	59.41%
312 - Interest Income	120	424	7,500	(7,076)	5.65%
TOTAL REVENUES	\$ 4,333	\$ 392,294	\$ 525,070	\$ (132,776)	74.71%
EXPENDITURES					
Operations:					
505 - Audit/Audit Exemption	\$ 1,500	\$ 5,000	\$ 4,000	\$ (1,000)	125.00%
506.4 - Bank Service Charges	0	74	50	(24)	148.00%
508 - Director's Fees/Expenses	500	4,500	12,000	7,500	37.50%
510 - Dues/Memberships	0	721	700	(21)	103.00%
514 - Emergency Preparedness	0	0	2,500	2,500	0.00%
515 - Engineering - Water Consultant	985	11,787	20,000	8,213	58.94%
517 - Fire mitigation	0	0	12,000	12,000	0.00%
530 - Information Technology	100	1,062	1,500	438	70.80%
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	1,984	16,192	26,000	9,808	62.28%
550 - Office Supplies/Meeting Expense & Postage	0	0	200	200	0.00%
560 - Open Space Maintnace	829	4,019	2,000	(2,019)	200.95%
563 - Park Maintenance	60	1,735	3,000	1,265	57.83%
564 - CTF Expenses	344	1,424	3,000	1,576	47.47%
567 - Payroll Taxes	38	344	900	556	38.22%
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	42	2,841	2,854	13	99.54%
585 - Utilities	77	315	1,500	1,185	21.00%
597 - Contingency	0	0	10,000	10,000	0.00%
598 - Emergency Reserves	0	0	10,000	10,000	0.00%
Subtotal - Operations	\$ 6,459	\$ 69,949	\$ 227,804	\$ 157,855	30.71%
Capital Outlay					
953 - Pond Reclamation and Renewal	\$ 0	\$ 0	\$ 35,000	\$ 35,000	0.00%
953.1 - Fire Mitigation - (Tussock Moth Grant)	2,582	234,334	370,000	135,666	63.33%
Subtotal - Capital	\$ 2,582	\$ 234,334	\$ 405,000	\$ 170,666	57.86%
TOTAL EXPENDITURES	\$ 9,041	\$ 304,283	\$ 632,804	\$ 328,521	48.08%
NET CHANGE IN FUND BALANCE	\$ (4,708)	\$ 88,011	\$ (107,734)	\$ 195,745	
FUND BALANCE - BEGINNING OF YEAR	699,067	606,347	648,193		
FUND BALANCE - END OF YEAR	<u>\$694,359</u>	<u>694,358</u>	<u>540,459</u>		

Perry Park Metropolitan District

PERRY PARK CHECK LIST

All Bank Accounts

September 1, 2021 - September 30, 2021

Check Number	Check Date	Payee	Amount
Payroll Checks			
6592	09/08/21	Brickweg, Joseph	92.35
6593	09/08/21	Johnson, Randall R	92.35
6594	09/08/21	King, Sean E	92.35
6595	09/08/21	Schwam-Munoz, Bonnie R	92.35
6596	09/08/21	Van Doorn Sr., Craig F	92.35
Payroll Check Total			<u>461.75</u>
Vendor Checks			
6591	09/01/21	Eric Larson	5,000.00
6597	09/08/21	Autumn Accounting, LLC	76.50
6598	09/08/21	CORE ELECTRIC COOPERATIVE	77.14
6599	09/08/21	Larkspur Outdoor Maintenance	1,265.50
6600	09/08/21	Martin and Wood Water Consultants, Inc.	103.00
6601	09/08/21	Parker Port-A-Potty, Inc.	80.00
6602	09/08/21	Special District Solutions, Inc.	1,665.70
6603	09/08/21	Colorado State Forest Service	740.00
Vendor Check Total			<u>9,007.84</u>
Check List Total			<u><u>9,469.59</u></u>

Check count = 13