



FINANCIAL STATEMENTS
For the Eight Months Period Ended August 31, 2022
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, 2022</u> <u>Balance</u>	<u>July 31, 2022</u> <u>Balance</u>
Checking	N/A	\$ 29,537.07	\$ 99,320.58
Investment - General	1.7631%	\$ 18,496.24	\$ 18,468.61
Investment - Reserve	2.2488%	\$ 653,885.84	\$ 652,638.18
Investment - CTF	1.7631%	<u>\$ 26,972.32</u>	<u>\$ 26,931.97</u>
	Total Cash	<u>\$ 728,891.47</u>	<u>\$ 797,359.34</u>
Less:			
	September Check Total	<u>\$ 7,279.40</u>	
	Total Cash	<u>\$ 721,612.07</u>	

Perry Park Metropolitan District

BALANCE SHEET - GOVERNMENTAL FUND

As of August 31, 2022

Unaudited

ASSETS

ASSETS

Cash and Investments		
Checking	\$	29,537
Investment - General		18,496
Investment - Reserve		653,886
Investment - Conservation Trust Fund		<u>26,972</u>
Subtotal - Cash Assets		728,891
Property Taxes Receivable		<u>731</u>
Total Assets	\$	<u><u>729,622</u></u>

LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES

LIABILITIES

Total Liabilities		<u>0</u>
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DEFERRED INFLOWS OF RESOURCES

Deferred Property Tax Revenue		<u>731</u>
Total deferred inflows of resources		<u>731</u>

FUND BALANCE

Restricted for:		
Emergencies		10,000
Conservation Trust		3,471
Unassigned		<u>715,420</u>

Total Fund balances		<u>728,891</u>
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TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES

	\$	<u><u>729,622</u></u>
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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 8/31/2022 ACTUAL	8 MONTHS ENDED 8/31/2022 ACTUAL	ANNUAL BUDGET	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)	PERCENTAGE OF BUDGET
REVENUES					
301 - Property Taxes	\$ 4,590	\$ 211,046	\$ 211,777	(731)	99.65%
302 - Specific Ownership Taxes	2,032	12,806	12,710	96	100.76%
303 - Conservation Trust Fund	0	6,080	6,000	80	101.33%
310.1 - Grant Proceeds Phase II	0	82,549	225,189	(142,640)	36.66%
310.2 - Grant Proceeds Helilog Operation	0	0	250,000	(250,000)	0.00%
312 - Interest Income	1,578	4,255	500	3,755	851.00%
TOTAL REVENUES	\$ 8,200	\$ 316,736	\$ 706,176	(389,440)	44.85%
EXPENDITURES					
Operations:					
505 - Audit/Audit Exemption	\$ 0	\$ 0	\$ 500	500	0.00%
505.2 - Capital Improvements	(1,500)	2,000	0	(2,000)	0.00%
506.4 - Bank Service Charges	0	74	0	(74)	0.00%
508 - Director's Fees/Expenses	500	4,600	8,000	3,400	57.50%
510 - Dues/Memberships	0	1,187	800	(387)	148.38%
513 - Elections	0	1,219	6,000	4,781	20.32%
514 - Emergency Preparedness	1,099	1,099	0	(1,099)	0.00%
515 - Engineering - Water Consultant	0	7,607	10,000	2,393	76.07%
517 - Fire mitigation	1,500	1,500	12,000	10,500	12.50%
521 - Gravel Pit	0	1,200	0	(1,200)	0.00%
530 - Information Technology	115	875	1,500	625	58.33%
535 - Insurance	0	4,113	6,000	1,887	68.55%
537 - Leased/Purchased Replacement Water	0	0	10,000	10,000	0.00%
540 - Legal	908	11,555	25,000	13,445	46.22%
543 - Management, Accounting, & Administration	4,497	28,796	24,000	(4,796)	119.98%
550 - Office Supplies/Meeting Expense & Postage	0	0	2,200	2,200	0.00%
559 - Entry Way Maintenance	0	1,260	0	(1,260)	0.00%
560 - Open Space Maintenance	0	1,753	6,000	4,247	29.22%
563 - Park Maintenance	80	771	3,000	2,229	25.70%
564 - CTF Expenses	0	140	3,000	2,860	4.67%
567 - Payroll Taxes	38	352	600	248	58.67%
569 - Postage	0	62	0	(62)	0.00%
571.6 - Repairs & Maintenance	0	242	0	(242)	0.00%
572 - Seasonal Activities	0	13,590	12,000	(1,590)	113.25%
574 - Slash Pick-up and Burn	0	27,930	50,000	22,070	55.86%
580 - Traffic & Safety	0	0	2,000	2,000	0.00%
582 - Treasurer's Fees	73	3,172	3,200	28	99.13%
585 - Utilities	22	568	1,200	632	47.33%
588 - Weed & Pest Control	0	0	10,000	10,000	0.00%
597 - Contingency	0	0	10,000	10,000	0.00%
598 - Emergency Reserves	0	0	10,000	10,000	0.00%
Subtotal - Operations	\$ 7,332	\$ 115,665	\$ 217,000	101,335	53.30%
Capital Outlay					
953 - Pond Reclamation and Renewal	\$ 0	\$ 4,184	\$ 35,000	30,816	11.95%
953.2 - SFA Grant - Admin Fees	32	187	0	(187)	0.00%
954 - Community Recreation Development	0	0	25,000	25,000	0.00%
955 - SFA Grant	0	518	0	(518)	0.00%
955.1 - SFA Grant - Fire Mitigation Phase II	69,003	176,112	236,775	60,663	74.38%

Perry Park Metropolitan District
STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
GENERAL FUND CASH BASIS - (NON-GAAP)

Unaudited

	Unaudited		ANNUAL BUDGET	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)	PERCENTAGE OF BUDGET
	1 MONTH ENDED 8/31/2022 ACTUAL	8 MONTHS ENDED 8/31/2022 ACTUAL			
955.2 - SFA Grant - Fire Mitigation Helilog Operation	0	0	260,000	260,000	0.00%
956 - Entryway Improvements	300	300	20,000	19,700	1.50%
Subtotal - Capital	\$ 69,335	\$ 181,301	\$ 576,775	\$ 395,474	31.43%
TOTAL EXPENDITURES	\$ 76,667	\$ 296,966	\$ 793,775	\$ 496,809	37.41%
NET CHANGE IN FUND BALANCE	\$ (68,467)	\$ 19,770	\$ (87,599)	\$ 107,369	
FUND BALANCE - BEGINNING OF YEAR	797,350	709,116	578,777		
FUND BALANCE - END OF YEAR	<u>\$728,883</u>	<u>728,886</u>	<u>491,178</u>		

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

All Bank Accounts

September 1, 2022 - September 30, 2022

Check Number	Check Date	Payee	Amount
Payroll Checks			
6759	09/06/22	Brickweg, Joseph	92.35
6760	09/06/22	King, Sean E	92.35
6761	09/06/22	Ostrowski, Steven	92.35
6762	09/06/22	Wagner, Charles P	92.35
6763	09/06/22	Warren, Christian M	92.35
		Payroll Check Total	<u>461.75</u>
Vendor Checks			
6764	09/06/22	Autumn Accounting, LLC	76.50
6765	09/06/22	CEGR Law	365.50
6766	09/06/22	Colorado Special Districts Property & Liability Po	445.00
6767	09/06/22	CORE ELECTRIC COOPERATIVE	76.50
6768	09/06/22	Larkspur Elementary School	200.00
6769	09/06/22	Larkspur Outdoor Maintenance	1,361.25
6770	09/06/22	Parker Port-A-Potty, Inc.	80.00
6771	09/06/22	Special District Solutions, Inc.	4,212.90
		Vendor Check Total	<u>6,817.65</u>
		Check List Total	<u><u>7,279.40</u></u>

Check count = 13