



FINANCIAL STATEMENTS
For the Twelve Months Period Ended December 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>December 31, 2022</u> <u>Balance</u>	<u>November 30, 2022</u> <u>Balance</u>
Checking	N/A	\$ 2,383.55	\$ 5,837.49
Investment - General	4.0177%	\$ 18,682.66	\$ 18,619.00
Investment - Reserve	4.2999%	\$ 709,185.28	\$ 595,871.63
Investment - CTF	4.0177%	<u>\$ 33,270.54</u>	<u>\$ 29,934.63</u>
	Total Cash	<u>\$ 763,522.03</u>	<u>\$ 650,262.75</u>
Less:			
	January Check Total	<u>\$ 20,021.56</u>	
	Total Cash	<u>\$ 743,500.47</u>	

Perry Park Metropolitan District
BALANCE SHEET - GOVERNMENTAL FUND
As of December 31, 2022

Unaudited
ASSETS

ASSETS

Cash and Investments		
Checking	\$	2,384
Investment - General		18,683
Investment - Reserve		709,185
Investment - Conservation Trust Fund		<u>33,271</u>
 Subtotal - Cash Assets		 763,523

Total Assets \$ 763,523

LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES

LIABILITIES

Payroll Taxes Payable	\$	<u>(15)</u>
 Total Liabilities		 <u>(15)</u>

DEFERRED INFLOWS OF RESOURCES

Total deferred inflows of resources 0

FUND BALANCE

Restricted for:		
Emergencies		10,000
Conservation Trust		3,471
Unassigned		<u>750,067</u>
 Total Fund balances		 <u>763,538</u>

TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES \$ 763,523

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 12/31/2022 ACTUAL	12 MONTHS ENDED 12/31/2022 ACTUAL	ANNUAL BUDGET	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)	PERCENTAGE OF BUDGET
REVENUES					
301 - Property Taxes	\$ 0	\$ 212,058	\$ 211,777	281	100.13%
302 - Specific Ownership Taxes	1,343	18,728	12,710	6,018	147.35%
303 - Conservation Trust Fund	3,226	12,073	6,000	6,073	201.22%
310 - Grant Proceeds	0	82,549	0	82,549	0.00%
310.1 - Grant Proceeds Phase II	0	114,274	225,189	(110,915)	50.75%
310.2 - Grant Proceeds Helilog Operation	0	0	250,000	(250,000)	0.00%
312 - Interest Income	2,573	12,192	500	11,692	2438.40%
TOTAL REVENUES	\$ 7,142	\$ 451,874	\$ 706,176	(254,302)	63.99%
EXPENDITURES					
Operations:					
505 - Audit/Audit Exemption	\$ 0	\$ 400	\$ 500	100	80.00%
506.4 - Bank Service Charges	0	94	0	(94)	0.00%
508 - Director's Fees/Expenses	400	6,800	8,000	1,200	85.00%
510 - Dues/Memberships	0	1,187	800	(387)	148.38%
513 - Elections	0	8,623	6,000	(2,623)	143.72%
515 - Engineering - Water Consultant	53	8,402	10,000	1,598	84.02%
517 - Fire mitigation	0	1,500	12,000	10,500	12.50%
521 - Gravel Pit	(1,200)	0	0	0	0.00%
530 - Information Technology	115	1,418	1,500	82	94.53%
535 - Insurance	0	8,856	6,000	(2,856)	147.60%
537 - Leased/Purchased Replacement Water	0	0	10,000	10,000	0.00%
540 - Legal	469	16,330	25,000	8,670	65.32%
543 - Management, Accounting, & Administration	3,829	36,350	24,000	(12,350)	151.46%
550 - Office Supplies/Meeting Expense & Postage	101	101	2,200	2,099	4.59%
559 - Entry Way Maintenance	0	1,850	0	(1,850)	0.00%
560 - Open Space Maintenance	450	4,817	6,000	1,183	80.28%
563 - Park Maintenance	80	1,956	3,000	1,044	65.20%
564 - CTF Expenses	0	140	3,000	2,860	4.67%
567 - Payroll Taxes	31	520	600	80	86.67%
569 - Postage	0	1,161	0	(1,161)	0.00%
571.6 - Repairs & Maintenance	0	430	0	(430)	0.00%
572 - Seasonal Activities	500	14,290	12,000	(2,290)	119.08%
574 - Slash Pick-up and Burn	0	41,753	50,000	8,247	83.51%
580 - Traffic & Safety	0	0	2,000	2,000	0.00%
582 - Treasurer's Fees	0	3,188	3,200	12	99.63%
585 - Utilities	(43)	688	1,200	512	57.33%
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	\$ 4,785	\$ 160,854	\$ 217,000	56,146	74.13%
Capital Outlay					
953 - Pond Reclamation and Renewal	\$ 0	\$ 6,184	\$ 35,000	28,816	17.67%
953.2 - SFA Grant - Admin Fees	0	7,690	0	(7,690)	0.00%
953.3 - SFA Grant - Contractor Expenses	0	5,200	0	(5,200)	0.00%
954 - Community Recreation Development	0	0	25,000	25,000	0.00%
955 - SFA Grant	0	83,067	0	(83,067)	0.00%
955.1 - SFA Grant - Fire Mitigation Phase II	(110,915)	134,163	236,775	102,612	56.66%

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
	12/31/2022 ACTUAL	12/31/2022 ACTUAL	12/31/2022 ACTUAL	12/31/2022 ACTUAL			
955.2 - SFA Grant - Fire Mitigation Helilog Operation	0	0	260,000	260,000	0.00%		
956 - Entryway Improvements	0	300	20,000	19,700	1.50%		
Subtotal - Capital	\$ (110,915)	\$ 236,604	\$ 576,775	\$ 340,171	41.02%		
TOTAL EXPENDITURES	\$ (106,130)	\$ 397,458	\$ 793,775	\$ 396,317	50.07%		
NET CHANGE IN FUND BALANCE	\$ 113,272	\$ 54,416	\$(87,599)	142,015			
FUND BALANCE - BEGINNING OF YEAR	650,254	709,116	578,777				
FUND BALANCE - END OF YEAR	<u>\$763,526</u>	<u>763,532</u>	<u>491,178</u>				

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

All Bank Accounts
January 1, 2023 - January 31, 2023

Check Number	Check Date	Payee	Amount
Payroll Checks			
6822	01/09/23	Brickweg, Joseph	92.35
6823	01/09/23	King, Sean E	92.35
6824	01/09/23	Ostrowski, Steven	92.35
6825	01/09/23	Schwam-Munoz, Bonnie R	92.35
6826	01/09/23	Warren, Christian M	92.35
Payroll Check Total			<u>461.75</u>
Vendor Checks			
6827	01/09/23	Autumn Accounting, LLC	76.50
6828	01/09/23	CEGR Law	1,510.00
6829	01/09/23	Collins Cole Flynn Winn & Ulmer, PLLC	792.00
6830	01/09/23	CORE CONSULTANTS INC	1,900.00
6831	01/09/23	CORE ELECTRIC COOPERATIVE	49.56
6832	01/09/23	M R Hauling	1,470.00
6833	01/09/23	Martin and Wood Water Consultants, Inc.	420.00
6834	01/09/23	Special District Association	962.74
6835	01/09/23	Special District Solutions, Inc.	2,644.01
6836	01/09/23	Twisted Timber	9,735.00
Vendor Check Total			<u>19,559.81</u>
Check List Total			<u><u>20,021.56</u></u>

Check count = 15