



**FINANCIAL STATEMENTS**  
**For the Six Months Period Ended June 30, 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>June 30, 2022</u> <u>Balance</u>	<u>May 31, 2022</u> <u>Balance</u>
Checking	N/A	\$ 169,982.44	\$ 123,495.19
Investment - General	0.2002%	\$ 18,449.22	\$ 18,436.86
Investment - Reserve	0.4492%	\$ 651,721.69	\$ 651,094.90
Investment - CTF	0.2002%	<u>\$ 26,903.69</u>	<u>\$ 24,073.18</u>
	<b>Total Cash</b>	<b><u>\$ 867,057.04</u></b>	<b><u>\$ 817,100.13</u></b>
<b>Less:</b>			
	<b>July Check Total</b>	<u>\$ 54,609.90</u>	
	<b>Total Cash</b>	<b><u>\$ 812,447.14</u></b>	



**Perry Park Metropolitan District**

**BALANCE SHEET - GOVERNMENTAL FUND**

**As of June 30, 2022**

Unaudited

**ASSETS**

**ASSETS**

Cash and Investments		
Checking	\$	169,982
Investment - General		18,449
Investment - Reserve		651,722
Investment - Conservation Trust Fund		<u>26,904</u>
Subtotal - Cash Assets		867,057
Property Taxes Receivable		<u>8,213</u>
Total Assets	\$	<u><u>875,270</u></u>

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

**LIABILITIES**

Payroll Taxes Payable	\$	<u>(122)</u>
Total Liabilities		<u>(122)</u>

**DEFERRED INFLOWS OF RESOURCES**

Deferred Property Tax Revenue		<u>8,213</u>
Total deferred inflows of resources		<u>8,213</u>

**FUND BALANCE**

Restricted for:		
Emergencies		10,000
Conservation Trust		3,471
Unassigned		<u>853,708</u>
Total Fund balances		<u>867,179</u>

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

\$ 875,270



**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 6/30/2022 ACTUAL	6 MONTHS ENDED 6/30/2022 ACTUAL	ANNUAL BUDGET	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)	PERCENTAGE OF BUDGET
<b>REVENUES</b>					
301 - Property Taxes	\$ 53,977	\$ 203,564	\$ 211,777	(8,213)	96.12%
302 - Specific Ownership Taxes	1,450	9,201	12,710	(3,509)	72.39%
303 - Conservation Trust Fund	2,813	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	684	1,645	500	1,145	329.00%
<b>TOTAL REVENUES</b>	<b>\$ 58,924</b>	<b>\$ 303,039</b>	<b>\$ 706,176</b>	<b>(403,137)</b>	<b>42.91%</b>
<b>EXPENDITURES</b>					
<b>Operations:</b>					
505 - Audit/Audit Exemption	\$ 0	\$ 0	\$ 500	500	0.00%
506.4 - Bank Service Charges	10	64	0	(64)	0.00%
508 - Director's Fees/Expenses	1,000	3,000	8,000	5,000	37.50%
510 - Dues/Memberships	0	812	800	(12)	101.50%
513 - Elections	25	1,219	6,000	4,781	20.32%
515 - Engineering - Water Consultant	0	210	10,000	9,790	2.10%
517 - Fire mitigation	0	0	12,000	12,000	0.00%
521 - Gravel Pit	0	1,200	0	(1,200)	0.00%
530 - Information Technology	0	530	1,500	970	35.33%
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	978	4,552	25,000	20,448	18.21%
543 - Management, Accounting, & Administration	5,712	20,270	24,000	3,730	84.46%
550 - Office Supplies/Meeting Expense & Postage	0	0	2,200	2,200	0.00%
560 - Open Space Maintnace	0	325	6,000	5,675	5.42%
563 - Park Maintenance	80	416	3,000	2,584	13.87%
564 - CTF Expenses	0	140	3,000	2,860	4.67%
567 - Payroll Taxes	77	230	600	370	38.33%
569 - Postage	0	62	0	(62)	0.00%
572 - Seasonal Activities	0	12,650	12,000	(650)	105.42%
574 - Slash Pick-up and Burn	0	0	50,000	50,000	0.00%
580 - Traffic & Safety	0	0	2,000	2,000	0.00%
582 - Treasurer's Fees	810	3,054	3,200	146	95.44%
585 - Utilities	77	470	1,200	730	39.17%
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%
<b>Subtotal - Operations</b>	<b>\$ 8,769</b>	<b>\$ 53,317</b>	<b>\$ 217,000</b>	<b>163,683</b>	<b>24.57%</b>
<b>Capital Outlay</b>					
953 - Pond Reclamation and Renewal	\$ 0	\$ 4,184	\$ 35,000	30,816	11.95%
953.2 - SFA Grant - Admin Fees	0	155	0	(155)	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	0	86,809	236,775	149,966	36.66%
955.2 - SFA Grant - Fire Mitigation Helilog Operation	0	0	260,000	260,000	0.00%
956 - Entryway Improvements	0	0	20,000	20,000	0.00%
<b>Subtotal - Capital</b>	<b>\$ 0</b>	<b>\$ 91,666</b>	<b>\$ 576,775</b>	<b>485,109</b>	<b>15.89%</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 6/30/2022 ACTUAL	6 MONTHS ENDED 6/30/2022 ACTUAL	ANNUAL BUDGET	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)	PERCENTAGE OF BUDGET
<b>TOTAL EXPENDITURES</b>	\$ 8,769	\$ 144,983	\$ 793,775	\$ 648,792	18.26%
<b>NET CHANGE IN FUND BALANCE</b>	\$ 50,155	\$ 158,056	\$ (87,599)	\$ 245,655	
FUND BALANCE - BEGINNING OF YEAR	817,015	709,116	578,777		
FUND BALANCE - END OF YEAR	<u>\$867,170</u>	<u>867,172</u>	<u>491,178</u>		



Perry Park Metropolitan District

PERRY PARK CHECK LIST

All Bank Accounts

July 1, 2022 - July 31, 2022

Check Number	Check Date	Payee	Amount
<b>Payroll Checks</b>			
6724	07/18/22	Brickweg, Joseph	92.35
6725	07/18/22	King, Sean E	92.35
6726	07/18/22	Ostrowski, Steven	369.40
6727	07/18/22	Wagner, Charles P	369.40
6728	07/18/22	Warren, Christian M	92.35
<b>Payroll Check Total</b>			<u>1,015.85</u>
<b>Vendor Checks</b>			
6729	07/18/22	Autumn Accounting, LLC	45.90
6730	07/18/22	Bonnie R Schwam-Munoz	139.85
6731	07/18/22	CEGR Law	5,499.50
6732	07/18/22	Collins Cole Flynn Winn & Ulmer, PLLC	595.88
6733	07/18/22	CORE ELECTRIC COOPERATIVE	76.50
6734	07/18/22	Larkspur Outdoor Maintenance	2,962.50
6735	07/18/22	Larson Escavationg, LLC	3,500.00
6736	07/18/22	M R Hauling	27,930.00
6737	07/18/22	Martin and Wood Water Consultants, Inc.	7,397.18
6738	07/18/22	Parker Port-A-Potty, Inc.	800.00
6739	07/18/22	Special District Solutions, Inc.	4,029.56
6740	07/20/22	Chris Warren	375.00
6741	07/20/22	Joe Brickweg	242.18
<b>Vendor Check Total</b>			<u>53,594.05</u>
<b>Check List Total</b>			<u><u>54,609.90</u></u>

Check count = 18