



FINANCIAL STATEMENTS
For the One Month Period Ended January 31, 2024
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>January 31, 2024</u> <u>Balance</u>	<u>December 31, 2023</u> <u>Balance</u>
Checking	N/A	\$ 17,547.21	\$ 19,115.40
Investment - General	5.2408%	\$ 10,538.97	\$ 10,492.32
Investment - Reserve	5.5560%	\$ 755,245.60	\$ 751,700.34
Investment - CTF	5.2408%	<u>\$ 48,857.01</u>	<u>\$ 48,640.67</u>
	Total Cash	<u>\$ 832,188.79</u>	<u>\$ 829,948.73</u>
Less:			
	February Check Total	<u>\$ 3,891.21</u>	
	Total Cash	<u>\$ 828,297.58</u>	

Perry Park Metropolitan District

BALANCE SHEET - GOVERNMENTAL FUND

As of January 31, 2024

Unaudited

ASSETS

ASSETS

Cash and Investments	
Checking	\$ 17,547
Investment - General	10,539
Investment - Reserve	755,246
Investment - Conservation Trust Fund	48,857
Prepaid Expense	<u>5,720</u>

Subtotal - Cash Assets 837,909

Property Taxes Receivable 244,531

Total Assets \$ 1,082,440

LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES

LIABILITIES

Accounts Payable	\$ 258
Payroll Taxes Payable	<u>77</u>

Total Liabilities 335

DEFERRED INFLOWS OF RESOURCES

Deferred Property Tax Revenue 244,531

Total deferred inflows of resources 244,531

FUND BALANCE

Restricted for:	
Emergencies	10,000
Conservation Trust	48,641
For Subsequent Years Expenses	5,720
Unassigned	<u>773,213</u>

Total Fund balances 837,574

TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES \$ 1,082,440

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 1/31/2024 ACTUAL	1 MONTH ENDED 1/31/2024 ACTUAL	ANNUAL BUDGET	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)	PERCENTAGE OF BUDGET
REVENUES					
301 - Property Taxes	\$ 1,459	\$ 1,459	245,990	\$ (244,531)	0.59%
302 - Specific Ownership Taxes	1,759	1,759	14,759	(13,000)	11.92%
303 - Conservation Trust Fund	0	0	7,000	(7,000)	0.00%
312 - Interest Income	3,808	3,808	15,000	(11,192)	25.39%
315 - Miscellaneous Income	550	550	0	550	0.00%
TOTAL REVENUES	\$ 7,576	\$ 7,576	282,749	\$ (275,173)	2.68%
EXPENDITURES					
Operations:					
505 - Audit/Audit Exemption	\$ 0	\$ 0	6,000	\$ 6,000	0.00%
506.4 - Bank Service Charges	4	4	0	(4)	0.00%
508 - Director's Fees/Expenses	500	500	12,000	11,500	4.17%
510 - Dues/Memberships	0	0	1,500	1,500	0.00%
515 - Engineering - Water Consultant	0	0	22,000	22,000	0.00%
530 - Information Technology	1,337	1,337	2,000	663	66.85%
535 - Insurance	0	0	6,000	6,000	0.00%
537 - Leased/Purchased Replacement Water	0	0	5,000	5,000	0.00%
540 - Legal	392	392	25,000	24,608	1.57%
543 - Management, Accounting, & Administration	0	0	30,000	30,000	0.00%
559 - Landscaping & Open Space Maintenance	0	0	16,500	16,500	0.00%
563 - Park Maintenance	110	110	1,500	1,390	7.33%
567 - Payroll Taxes	38	38	600	562	6.33%
569 - Postage	0	0	2,500	2,500	0.00%
569.1 - Post Office Box Rental	0	0	75	75	0.00%
571.6 - Repairs & Maintenance	0	0	1,500	1,500	0.00%
572 - Seasonal Activities	0	0	20,000	20,000	0.00%
574 - Slash Pick-up and Burn	103	103	50,000	49,897	0.21%
576 - Spring Canyon Lease	0	0	1,200	1,200	0.00%
582 - Treasurer's Fees	22	22	3,690	3,668	0.60%
585 - Utilities	0	0	500	500	0.00%
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	\$ 2,506	\$ 2,506	525,845	\$ 523,339	0.48%
Capital Outlay					
TOTAL EXPENDITURES	\$ 2,506	\$ 2,506	525,845	\$ 523,339	0.48%
NET CHANGE IN FUND BALANCE	\$ 5,070	\$ 5,070	(243,096)	248,166	
FUND BALANCE - BEGINNING OF YEAR	832,500	832,500	832,375		
FUND BALANCE - END OF YEAR	<u>837,570</u>	<u>837,570</u>	<u>589,279</u>		

Perry Park Metropolitan District
PROJECTS FUND - CASH BASIS
Revenue & Expenditures - Budget vs. Actual

Unaudited

	1 MONTH ENDED 1/31/2024	1 MONTH ENDED 1/31/2024	ANNUAL BUDGET	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)	PERCENTAGE OF BUDGET
	ACTUAL	ACTUAL	BUDGET	(NEGATIVE)	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					
<u>General</u>					
<u>Project Funds</u>					
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

February 1, 2024 - February 29, 2024

Check Number	Check Date	Payee	Amount
Payroll Checks			
7030	02/07/24	Arthurs, Jill	92.35
7031	02/07/24	Brickweg, Joseph	92.35
7032	02/07/24	Ostrowski, Steven	92.35
7033	02/07/24	Warren, Christian M	92.35
Payroll Check Total			<u>369.40</u>
Vendor Checks			
7034	02/07/24	Autumn Accounting, LLC	137.70
7035	02/07/24	CORE ELECTRIC COOPERATIVE	54.33
7036	02/07/24	Larkspur Outdoor Maintenance	202.75
7037	02/07/24	Martin and Wood Water Consultants, Inc.	55.00
7038	02/07/24	Parker Port-A-Potty, Inc.	110.00
7039	02/07/24	Special District Association	760.60
7040	02/07/24	Special District Solutions, Inc.	2,201.43
Vendor Check Total			<u>3,521.81</u>
Check List Total			<u><u>3,891.21</u></u>

Check count = 11