Perry Park
Metro District

Larkspur, Colorado

FINANCIAL STATEMENTS

For the Six Months Period Ended June 30, 2024
Cash Basis (Non-GAAP)
Unaudited

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PERRY PARK METROPOLITAN DISTRICT
SCHEDULE OF CASH POSITION
UNAUDITED

FINANCIAL INSTITUTION	RATE	June 30, 2024 Balance		May 31, 2024 Balance	
Checking	N/A	$	134,861.49	$	86,190.45
Investment - General	5.2486%	$	10,769.34	$	10,723.11
Investment - Reserve	5.4069%	$	853,543.20	$	849,769.33
Investment - CTF	5.2486%	$	56,472.89	$	53,146.63
	Total Cash	**$**	**1,055,646.92**	**$**	**999,829.52**
Less:					
July Check Total		$	11,988.37		
	Total Cash	**$**	**1,043,658.55**		

Perry Park Metropolitan District
BALANCE SHEET - GOVERNMENTAL FUND
As of June 30, 2024
Unaudited
ASSETS

ASSETS		
Cash and Investments		
Checking	$	134,861
Investment - General		10,769
Investment - Reserve		853,543
Investment - Conservation Trust Fund		56,473
Prepaid Expense		5,720
Subtotal - Cash Assets		1,061,366
Property Taxes Receivable		2,971
Total Assets	$	1,064,337
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES		
LIABILITIES		
Payroll Taxes Payable	$	77
Total Liabilities		77
DEFERRED INFLOWS OF RESOURCES		
Deferred Property Tax Revenue		2,971
Total deferred inflows of resources		2,971
FUND BALANCE		
Restricted for:		
Emergencies		10,000
Conservation Trust		48,641
For Subsequent Years Expenses		5,720
Unassigned		996,928
Total Fund balances		1,061,289
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	$	1,064,337

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 6/30/2024 ACTUAL	6 MONTHS ENDED 6/30/2024 ACTUAL	ANNUAL BUDGET	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)	PERCENTAGE OF BUDGET
REVENUES					
301 - Property Taxes	$ 66,275	$ 243,019	$ 245,990	$ (2,971)	98.79%
302 - Specific Ownership Taxes	1,459	9,098	14,759	(5,661)	61.64%
303 - Conservation Trust Fund	3,089	6,483	7,000	(517)	92.61%
312 - Interest Income	4,088	23,549	15,000	8,549	156.99%
315 - Miscellaneous Income	0	550	0	550	0.00%
TOTAL REVENUES	$ 74,911	$ 282,699	$ 282,749	$ (50)	99.98%
EXPENDITURES					
Operations:					
505 - Audit/Audit Exemption	$ 1,040	$ 1,040	$ 6,000	$ 4,960	17.33%
506.4 - Bank Service Charges	4	24	0	(24)	0.00%
508 - Director's Fees/Expenses	315	2,715	12,000	9,285	22.63%
510 - Dues/Memberships	(50)	711	1,500	789	47.40%
515 - Engineering - Water Consultant	0	288	22,000	21,712	1.31%
530 - Information Technology	0	2,933	2,000	(933)	146.65%
535 - Insurance	0	0	6,000	6,000	0.00%
537 - Leased/Purchased Replacement Water	0	132	5,000	4,868	2.64%
540 - Legal	797	2,862	25,000	22,138	11.45%
543 - Management, Accounting, & Administration	2,007	12,490	30,000	17,510	41.63%
559 - Landscaping & Open Space Maintenance	1,827	2,941	16,500	13,559	17.82%
563 - Park Maintenance	(450)	165	1,500	1,335	11.00%
567 - Payroll Taxes	38	222	600	378	37.00%
569 - Postage	0	746	2,500	1,754	29.84%
569.1 - Post Office Box Rental	0	0	75	75	0.00%
571.6 - Repairs & Maintenance	150	630	1,500	870	42.00%
572 - Seasonal Activities	15,231	15,932	20,000	4,068	79.66%
574 - Slash Pick-up and Burn	0	4,665	50,000	45,335	9.33%
576 - Spring Canyon Lease	0	1,200	1,200	0	100.00%
582 - Treasurer's Fees	995	3,647	3,690	43	98.83%
585 - Utilities	40	215	500	285	43.00%
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	$ 21,944	$ 53,558	$ 525,845	$ 472,287	10.19%
Capital Outlay					
954 - Community Recreation Development	$ (2,775)	$ 0	$ 0	$ 0	0.00%
Subtotal - Capital	$ (2,775)	$ 0	$ 0	$ 0	0.00%
TOTAL EXPENDITURES	$ 19,169	$ 53,558	$ 525,845	$ 472,287	10.19%
NET CHANGE IN FUND BALANCE	$ 55,742	$ 229,141	$ (243,096)	$ 472,237	
FUND BALANCE - BEGINNING OF YEAR	1,005,545	832,144	832,375		
FUND BALANCE - END OF YEAR	$1,061,287	1,061,285	589,279		

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

	1 MONTH ENDED 6/30/2024 ACTUAL	6 MONTHS ENDED 6/30/2024 ACTUAL	ANNUAL BUDGET	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)	PERCENTAGE 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					
General					
Project Funds					
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
July 1, 2024 - July 31, 2024

Check Number	Check Date	Payee		Amount
Payroll Checks				
7097	07/09/24	Arthurs, Jill		92.35
7098	07/09/24	Brickweg, Joseph		92.35
7099	07/09/24	Hill, Darren		92.35
7100	07/09/24	Ostrowski, Steven		92.35
7101	07/09/24	Warren, Christian M		92.35
			Payroll Check Total	461.75
Vendor Checks				
7102	07/09/24	Autumn Accounting, LLC		153.00
7103	07/09/24	Chris Warren		11.72
7104	07/09/24	Collins Cole Flynn Winn & Ulmer, PLLC		903.00
7105	07/09/24	CORE ELECTRIC COOPERATIVE		40.15
7106	07/09/24	Douglas County Deputy Sheriff's Association		178.00
7107	07/09/24	Fiscal Focus Partners, LLC		6,000.00
7108	07/09/24	Parker Port-A-Potty, Inc.		700.00
7109	07/09/24	Special District Solutions, Inc.		3,356.05
7110	07/12/24	Jill Arthurs		184.70
			Vendor Check Total	11,526.62
			Check List Total	11,988.37

Check count = 14