



**FINANCIAL STATEMENTS**  
**For the One Month Period Ended March 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>	<b>March 31, 2024</b> <u>Balance</u>	<b>February 29, 2024</b> <u>Balance</u>
Checking	N/A	\$ 33,093.64	\$ 103,551.95
Investment - General	5.2411%	\$ 10,629.89	\$ 10,582.78
Investment - Reserve	5.4521%	\$ 842,135.05	\$ 758,553.25
Investment - CTF	5.2411%	<u>\$ 52,684.40</u>	<u>\$ 49,060.27</u>
	<b>Total Cash</b>	<u>\$ 938,542.98</u>	<u>\$ 921,748.25</u>
<b>Less:</b>			
<b>April Check Total</b>		<u>\$ 6,427.03</u>	
	<b>Total Cash</b>	<u>\$ 932,115.95</u>	



**Perry Park Metropolitan District**

**BALANCE SHEET - GOVERNMENTAL FUND**

**As of March 31, 2024**

Unaudited

**ASSETS**

**ASSETS**

Cash and Investments	
Checking	\$ 33,094
Investment - General	10,630
Investment - Reserve	842,135
Investment - Conservation Trust Fund	52,684
Prepaid Expense	<u>5,720</u>
Subtotal - Cash Assets	944,263
Property Taxes Receivable	<u>135,998</u>
Total Assets	<u>\$ 1,080,261</u>

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

**LIABILITIES**

Total Liabilities 0

**DEFERRED INFLOWS OF RESOURCES**

Deferred Property Tax Revenue 135,998

Total deferred inflows of resources 135,998

**FUND BALANCE**

Restricted for:	
Emergencies	10,000
Conservation Trust	48,641
For Subsequent Years Expenses	5,720
Unassigned	<u>879,902</u>
Total Fund balances	<u>944,263</u>

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

\$ 1,080,261



**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 3/31/2024 ACTUAL	3 MONTHS ENDED 3/31/2024 ACTUAL	ANNUAL BUDGET	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)	PERCENTAGE OF BUDGET
<b>REVENUES</b>					
301 - Property Taxes	\$ 18,783	\$ 109,992	\$ 245,990	\$ (135,998)	44.71%
302 - Specific Ownership Taxes	1,394	4,649	14,759	(10,110)	31.50%
303 - Conservation Trust Fund	3,394	3,394	7,000	(3,606)	48.49%
312 - Interest Income	3,868	11,231	15,000	(3,769)	74.87%
315 - Miscellaneous Income	0	550	0	550	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 27,439</b>	<b>\$ 129,816</b>	<b>\$ 282,749</b>	<b>\$ (152,933)</b>	<b>45.91%</b>
<b>EXPENDITURES</b>					
<b>Operations:</b>					
505 - Audit/Audit Exemption	\$ 0	\$ 0	\$ 6,000	\$ 6,000	0.00%
506.4 - Bank Service Charges	4	12	0	(12)	0.00%
508 - Director's Fees/Expenses	500	1,400	12,000	10,600	11.67%
510 - Dues/Memberships	0	761	1,500	739	50.73%
515 - Engineering - Water Consultant	288	288	22,000	21,712	1.31%
530 - Information Technology	0	1,337	2,000	663	66.85%
535 - Insurance	0	0	6,000	6,000	0.00%
537 - Leased/Purchased Replacement Water	132	132	5,000	4,868	2.64%
540 - Legal	983	1,375	25,000	23,625	5.50%
543 - Management, Accounting, & Administration	2,354	4,555	30,000	25,445	15.18%
559 - Landscaping & Open Space Maintenance	0	0	16,500	16,500	0.00%
563 - Park Maintenance	0	110	1,500	1,390	7.33%
567 - Payroll Taxes	38	107	600	493	17.83%
569 - Postage	74	74	2,500	2,426	2.96%
569.1 - Post Office Box Rental	0	0	75	75	0.00%
571.6 - Repairs & Maintenance	110	220	1,500	1,280	14.67%
572 - Seasonal Activities	0	0	20,000	20,000	0.00%
574 - Slash Pick-up and Burn	1,865	1,968	50,000	48,032	3.94%
576 - Spring Canyon Lease	1,200	1,200	1,200	0	100.00%
582 - Treasurer's Fees	282	1,650	3,690	2,040	44.72%
585 - Utilities	40	94	500	406	18.80%
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%
<b>Subtotal - Operations</b>	<b>\$ 7,870</b>	<b>\$ 15,283</b>	<b>\$ 525,845</b>	<b>\$ 510,562</b>	<b>2.91%</b>
<b>Capital Outlay</b>					
954 - Community Recreation Development	\$ 2,775	\$ 2,775	\$ 0	\$ (2,775)	0.00%
<b>Subtotal - Capital</b>	<b>\$ 2,775</b>	<b>\$ 2,775</b>	<b>\$ 0</b>	<b>\$ (2,775)</b>	<b>0.00%</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 10,645</b>	<b>\$ 18,058</b>	<b>\$ 525,845</b>	<b>\$ 507,787</b>	<b>3.43%</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>\$ 16,794</b>	<b>\$ 111,758</b>	<b>\$ (243,096)</b>	<b>\$ 354,854</b>	
FUND BALANCE - BEGINNING OF YEAR	927,464	832,500	832,375		
FUND BALANCE - END OF YEAR	<u>\$944,258</u>	<u>944,258</u>	<u>589,279</u>		



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

Unaudited

	1 MONTH ENDED 3/31/2024	3 MONTHS ENDED 3/31/2024	ANNUAL BUDGET	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)	PERCENTAGE OF BUDGET
	ACTUAL	ACTUAL	BUDGET	(NEGATIVE)	OF BUDGET
<b>REVENUES</b>					
Grant Proceeds FRWRN	\$ 0	\$ 0	56,000	\$ (56,000)	0%
Transfer from General Fund	0	0	291,280	(291,280)	0%
<b>TOTAL REVENUES</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>347,280</b>	<b>\$ (347,280)</b>	<b>0%</b>
<b>EXPENDITURES</b>					
<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%
<b>TOTAL EXPENDITURES</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>347,280</b>	<b>\$ (347,280)</b>	<b>0%</b>

FUND BALANCE - BEGINNING OF YEAR \$ 0 \$ 0



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

All Bank Accounts  
April 1, 2024 - April 30, 2024

Check Number	Check Date	Payee	Amount
<b>Payroll Checks</b>			
7058	04/09/24	Arthurs, Jill	92.35
7059	04/09/24	Brickweg, Joseph	92.35
7060	04/09/24	Hill, Darren	92.35
7061	04/09/24	Ostrowski, Steven	92.35
7062	04/09/24	Warren, Christian M	92.35
<b>Payroll Check Total</b>			<u>461.75</u>
<b>Vendor Checks</b>			
7063	04/09/24	Autumn Accounting, LLC	76.50
7064	04/09/24	CORE ELECTRIC COOPERATIVE	40.15
7065	04/09/24	JACKSON 105 FIRE PROTECTION DISTRICT	1,977.40
7066	04/09/24	Larkspur Outdoor Maintenance	321.07
7067	04/09/24	Parker Port-A-Potty, Inc.	110.00
7068	04/09/24	Special District Solutions, Inc.	3,440.16
<b>Vendor Check Total</b>			<u>5,965.28</u>
<b>Check List Total</b>			<u><u>6,427.03</u></u>

Check count = 11