



**FINANCIAL STATEMENTS**  
**For the Five Months Period Ended May 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>	<b>May 31, 2022</b> <u>Balance</u>	<b>April 30, 2022</b> <u>Balance</u>
Checking	N/A	\$ 123,495.19	\$ 131,084.41
Investment - General	0.2002%	\$ 18,436.86	\$ 18,428.24
Investment - Reserve	0.4492%	\$ 651,094.90	\$ 650,657.55
Investment - CTF	0.2002%	<u>\$ 24,073.18</u>	<u>\$ 24,061.93</u>
	<b>Total Cash</b>	<b><u>\$ 817,100.13</u></b>	<b><u>\$ 824,232.13</u></b>
<b>Less:</b>			
<b>June Check Total</b>		<u>\$ 8,885.84</u>	
	<b>Total Cash</b>	<b><u>\$ 808,214.29</u></b>	



**Perry Park Metropolitan District**  
**BALANCE SHEET - GOVERNMENTAL FUND**

**As of May 31, 2022**

Unaudited

**ASSETS**

**ASSETS**

Cash and Investments		
Checking	\$	123,495
Investment - General		18,437
Investment - Reserve		651,095
Investment - Conservation Trust Fund		<u>24,073</u>
Subtotal - Cash Assets		817,100
Property Taxes Receivable		<u>62,190</u>
Total Assets	\$	<u><u>879,290</u></u>

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

**LIABILITIES**

Payroll Taxes Payable	\$	<u>77</u>
Total Liabilities		<u>77</u>

**DEFERRED INFLOWS OF RESOURCES**

Deferred Property Tax Revenue		<u>62,190</u>
Total deferred inflows of resources		<u>62,190</u>

**FUND BALANCE**

Restricted for:		
Emergencies		10,000
Conservation Trust		3,471
Unassigned		<u>803,552</u>
Total Fund balances		<u>817,023</u>

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

\$ 879,290



**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 5/31/2022 ACTUAL	5 MONTHS ENDED 5/31/2022 ACTUAL	ANNUAL BUDGET	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)	PERCENTAGE OF BUDGET
<b>REVENUES</b>					
301 - Property Taxes	\$ 11,228	\$ 149,587	\$ 211,777	(62,190)	70.63%
302 - Specific Ownership Taxes	3,290	7,751	12,710	(4,959)	60.98%
303 - Conservation Trust Fund	0	3,267	6,000	(2,733)	54.45%
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	476	962	500	462	192.40%
<b>TOTAL REVENUES</b>	<b>\$ 14,994</b>	<b>\$ 244,116</b>	<b>\$ 706,176</b>	<b>(462,060)</b>	<b>34.57%</b>
<b>EXPENDITURES</b>					
<b>Operations:</b>					
505 - Audit/Audit Exemption	\$ 0	\$ 0	\$ 500	500	0.00%
506.4 - Bank Service Charges	10	54	0	(54)	0.00%
508 - Director's Fees/Expenses	500	2,000	8,000	6,000	25.00%
510 - Dues/Memberships	0	812	800	(12)	101.50%
513 - Elections	900	1,194	6,000	4,806	19.90%
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	115	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	2,254	3,574	25,000	21,426	14.30%
543 - Management, Accounting, & Administration	5,333	14,558	24,000	9,442	60.66%
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	336	3,000	2,664	11.20%
564 - CTF Expenses	0	140	3,000	2,860	4.67%
567 - Payroll Taxes	38	153	600	447	25.50%
569 - Postage	0	62	0	(62)	0.00%
572 - Seasonal Activities	12,650	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	169	2,244	3,200	956	70.13%
585 - Utilities	77	393	1,200	807	32.75%
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>\$ 22,126</b>	<b>\$ 44,548</b>	<b>\$ 217,000</b>	<b>172,452</b>	<b>20.53%</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 5/31/2022 ACTUAL	5 MONTHS ENDED 5/31/2022 ACTUAL	ANNUAL BUDGET	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)	PERCENTAGE OF BUDGET
<b>TOTAL EXPENDITURES</b>	\$ 22,126	\$ 136,214	\$ 793,775	\$ 657,561	17.16%
<b>NET CHANGE IN FUND BALANCE</b>	\$ (7,132)	\$ 107,902	\$ (87,599)	\$ 195,501	
FUND BALANCE - BEGINNING OF YEAR	824,147	709,116	578,777		
FUND BALANCE - END OF YEAR	<u>\$817,015</u>	<u>817,018</u>	<u>491,178</u>		



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

All Bank Accounts  
June 1, 2022 - June 30, 2022

Check Number	Check Date	Payee	Amount
<b>Payroll Checks</b>			
6711	06/07/22	Brickweg, Joseph	277.05
6712	06/07/22	King, Sean E	277.05
6713	06/07/22	Ostrowski, Steven	369.40
6714	06/07/22	Wagner, Charles P	369.40
6715	06/07/22	Warren, Christian M	369.40
<b>Payroll Check Total</b>			<u>1,662.30</u>
<b>Vendor Checks</b>			
6716	06/07/22	Autumn Accounting, LLC	275.40
6717	06/07/22	Collins Cole Flynn Winn & Ulmer, PLLC	978.12
6718	06/07/22	CORE ELECTRIC COOPERATIVE	76.50
6719	06/07/22	Douglas County Clerk & Recorder	25.00
6721	06/07/22	Parker Port-A-Potty, Inc.	80.00
6722	06/09/22	Autumn Accounting, LLC	76.50
6723	06/09/22	Special District Solutions, Inc.	5,712.02
<b>Vendor Check Total</b>			<u>7,223.54</u>
<b>Check List Total</b>			<u><u>8,885.84</u></u>

Check count = 12