



**FINANCIAL STATEMENTS**  
**For the Five Months Period Ended May 31, 2024**  
**Cash Basis (Non-GAAP)**  
**Unaudited**



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**PERRY PARK METROPOLITAN DISTRICT  
SCHEDULE OF CASH POSITION  
UNAUDITED**

<b><u>FINANCIAL INSTITUTION</u></b>	<b><u>RATE</u></b>	<b><u>May 31, 2024 Balance</u></b>	<b><u>April 30, 2024 Balance</u></b>
Checking	N/A	\$ 86,190.45	\$ 73,064.18
Investment - General	5.2414%	\$ 10,723.11	\$ 10,675.64
Investment - Reserve	5.4034%	\$ 849,769.33	\$ 845,889.73
Investment - CTF	5.2414%	<u>\$ 53,146.63</u>	<u>\$ 52,911.22</u>
<b>Total Cash</b>		<b><u>\$ 999,829.52</u></b>	<b><u>\$ 982,540.77</u></b>
<b>Less:</b>			
<b>June Check Total</b>		<u>\$ 6,693.80</u>	
<b>Total Cash</b>		<b><u>\$ 993,135.72</u></b>	



**Perry Park Metropolitan District**

**BALANCE SHEET - GOVERNMENTAL FUND**

**As of May 31, 2024**

Unaudited

**ASSETS**

**ASSETS**

Cash and Investments

Checking	\$	86,190
Investment - General		10,723
Investment - Reserve		849,769
Investment - Conservation Trust Fund		53,147
Prepaid Expense		<u>5,720</u>

Subtotal - Cash Assets 1,005,549

Property Taxes Receivable 69,246

Total Assets \$ 1,074,795

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

**LIABILITIES**

Total Liabilities 0

**DEFERRED INFLOWS OF RESOURCES**

Deferred Property Tax Revenue 69,246

Total deferred inflows of resources 69,246

**FUND BALANCE**

Restricted for:

Emergencies	10,000
Conservation Trust	48,641
For Subsequent Years Expenses	5,720
Unassigned	<u>941,188</u>

Total Fund balances 1,005,549

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

\$ 1,074,795



**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 5/31/2024 ACTUAL	5 MONTHS ENDED 5/31/2024 ACTUAL	ANNUAL BUDGET	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)	PERCENTAGE OF BUDGET
<b>REVENUES</b>					
301 - Property Taxes	\$ 18,177	\$ 176,744	\$ 245,990	\$ (69,246)	71.85%
302 - Specific Ownership Taxes	1,468	7,640	14,759	(7,119)	51.77%
303 - Conservation Trust Fund	0	3,394	7,000	(3,606)	48.49%
312 - Interest Income	4,193	19,461	15,000	4,461	129.74%
315 - Miscellaneous Income	0	550	0	550	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 23,838</b>	<b>\$ 207,789</b>	<b>\$ 282,749</b>	<b>\$ (74,960)</b>	<b>73.49%</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	20	0	(20)	0.00%
508 - Director's Fees/Expenses	500	2,400	12,000	9,600	20.00%
510 - Dues/Memberships	0	761	1,500	739	50.73%
515 - Engineering - Water Consultant	0	288	22,000	21,712	1.31%
530 - Information Technology	216	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	0	2,065	25,000	22,935	8.26%
543 - Management, Accounting, & Administration	2,488	10,483	30,000	19,517	34.94%
559 - Landscaping & Open Space Maintenance	453	774	16,500	15,726	4.69%
560 - Open Space Maintnace	339	339	0	(339)	0.00%
563 - Park Maintenance	7	615	1,500	885	41.00%
567 - Payroll Taxes	38	184	600	416	30.67%
569 - Postage	0	74	2,500	2,426	2.96%
569.1 - Post Office Box Rental	0	0	75	75	0.00%
571.6 - Repairs & Maintenance	150	480	1,500	1,020	32.00%
572 - Seasonal Activities	1,322	1,373	20,000	18,627	6.87%
574 - Slash Pick-up and Burn	720	4,665	50,000	45,335	9.33%
576 - Spring Canyon Lease	0	1,200	1,200	0	100.00%
582 - Treasurer's Fees	273	2,652	3,690	1,038	71.87%
585 - Utilities	40	175	500	325	35.00%
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%
<b>Subtotal - Operations</b>	<b>\$ 6,550</b>	<b>\$ 31,613</b>	<b>\$ 525,845</b>	<b>\$ 494,232</b>	<b>6.01%</b>
<b>Capital Outlay</b>					
954 - Community Recreation Development	\$ 0	\$ 2,775	\$ 0	\$ (2,775)	0.00%
<b>Subtotal - Capital</b>	<b>\$ 0</b>	<b>\$ 2,775</b>	<b>\$ 0</b>	<b>\$ (2,775)</b>	<b>0.00%</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 6,550</b>	<b>\$ 34,388</b>	<b>\$ 525,845</b>	<b>\$ 491,457</b>	<b>6.54%</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>\$ 17,288</b>	<b>\$ 173,401</b>	<b>\$ (243,096)</b>	<b>\$ 416,497</b>	
FUND BALANCE - BEGINNING OF YEAR	988,257	832,144	832,375		
FUND BALANCE - END OF YEAR	\$1,005,545	1,005,545	589,279		



## Unaudited

FUND BALANCE - BEGINNING OF YEAR	\$	0	\$	0
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Perry Park Metropolitan District  
PERRY PARK CHECK LIST

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

Check Number	Check Date	Payee	Amount
Payroll Checks			
7082	06/07/24	Arthurs, Jill	92.35
7083	06/07/24	Brickweg, Joseph	92.35
7084	06/07/24	Hill, Darren	92.35
7085	06/07/24	Ostrowski, Steven	92.35
7086	06/07/24	Warren, Christian M	92.35
Payroll Check Total			461.75
Vendor Checks			
7087	06/07/24	Chris Warren	370.29
7088	06/07/24	Collins Cole Flynn Winn & Ulmer, PLLC	797.00
7089	06/07/24	CORE ELECTRIC COOPERATIVE	40.15
7090	06/07/24	Larkspur Outdoor Maintenance	1,827.25
7091	06/07/24	Parker Port-A-Potty, Inc.	150.00
7092	06/07/24	Special District Solutions, Inc.	3,047.36
Vendor Check Total			6,232.05
Check List Total			6,693.80

Check count = 11