



FINANCIAL STATEMENTS
For the Ten Months Period Ended October 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>	<u>October 31, 2022</u> <u>Balance</u>	<u>September 30, 2022</u> <u>Balance</u>
Checking	N/A	\$ 4,473.63	\$ 29,574.45
Investment - General	2.5791%	\$ 18,566.92	\$ 18,526.27
Investment - Reserve	3.2053%	\$ 631,973.00	\$ 630,255.06
Investment - CTF	2.5791%	<u>\$ 29,850.94</u>	<u>\$ 29,785.60</u>
	Total Cash	<u>\$ 684,864.49</u>	<u>\$ 708,141.38</u>
Less:			
	October Check Total	<u>\$ 38,354.16</u>	
	Total Cash	<u><u>\$ 646,510.33</u></u>	

Perry Park Metropolitan District
BALANCE SHEET - GOVERNMENTAL FUND
As of October 31, 2022

Unaudited
ASSETS

ASSETS

Cash and Investments	
Checking	\$ 4,474
Investment - General	18,567
Investment - Reserve	631,973
Investment - Conservation Trust Fund	<u>29,851</u>
Subtotal - Cash Assets	684,865
Property Taxes Receivable	<u>116</u>
Total Assets	<u><u>\$ 684,981</u></u>

LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES

LIABILITIES

Payroll Taxes Payable	\$ <u>(15)</u>
Total Liabilities	<u>(15)</u>

DEFERRED INFLOWS OF RESOURCES

Deferred Property Tax Revenue	<u>116</u>
Total deferred inflows of resources	<u>116</u>

FUND BALANCE

Restricted for:	
Emergencies	10,000
Conservation Trust	3,471
Unassigned	<u>671,409</u>
Total Fund balances	<u>684,880</u>

TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES

\$ 684,981

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 10/31/2022 ACTUAL	10 MONTHS ENDED 10/31/2022 ACTUAL	ANNUAL BUDGET	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)	PERCENTAGE OF BUDGET
REVENUES					
301 - Property Taxes	\$ 85	\$ 211,661	\$ 211,777	(116)	99.95%
302 - Specific Ownership Taxes	1,574	15,887	12,710	3,177	125.00%
303 - Conservation Trust Fund	0	8,847	6,000	2,847	147.45%
310 - Grant Proceeds	0	82,549	0	82,549	0.00%
310.1 - Grant Proceeds Phase II	64,960	114,274	225,189	(110,915)	50.75%
310.2 - Grant Proceeds Helilog Operation	0	0	250,000	(250,000)	0.00%
312 - Interest Income	1,829	7,556	500	7,056	1511.20%
TOTAL REVENUES	\$ 68,448	\$ 440,774	\$ 706,176	(265,402)	62.42%
EXPENDITURES					
Operations:					
505 - Audit/Audit Exemption	\$ 0	\$ 400	\$ 500	100	80.00%
506.4 - Bank Service Charges	10	94	0	(94)	0.00%
508 - Director's Fees/Expenses	400	5,400	8,000	2,600	67.50%
510 - Dues/Memberships	0	1,187	800	(387)	148.38%
513 - Elections	0	8,623	6,000	(2,623)	143.72%
515 - Engineering - Water Consultant	637	8,244	10,000	1,756	82.44%
517 - Fire mitigation	0	1,500	12,000	10,500	12.50%
521 - Gravel Pit	0	1,200	0	(1,200)	0.00%
530 - Information Technology	115	1,105	1,500	395	73.67%
535 - Insurance	0	4,558	6,000	1,442	75.97%
537 - Leased/Purchased Replacement Water	0	0	10,000	10,000	0.00%
540 - Legal	3,099	15,019	25,000	9,981	60.08%
543 - Management, Accounting, & Administration	2,912	28,116	24,000	(4,116)	117.15%
550 - Office Supplies/Meeting Expense & Postage	0	0	2,200	2,200	0.00%
559 - Entry Way Maintenance	590	1,850	0	(1,850)	0.00%
560 - Open Space Maintenance	373	3,486	6,000	2,514	58.10%
563 - Park Maintenance	945	1,796	3,000	1,204	59.87%
564 - CTF Expenses	0	140	3,000	2,860	4.67%
567 - Payroll Taxes	31	413	600	187	68.83%
569 - Postage	0	1,161	0	(1,161)	0.00%
571.6 - Repairs & Maintenance	0	242	0	(242)	0.00%
572 - Seasonal Activities	0	13,790	12,000	(1,790)	114.92%
574 - Slash Pick-up and Burn	0	27,930	50,000	22,070	55.86%
580 - Traffic & Safety	0	0	2,000	2,000	0.00%
582 - Treasurer's Fees	1	3,181	3,200	19	99.41%
585 - Utilities	51	696	1,200	504	58.00%
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%
Subtotal - Operations	\$ 9,164	\$ 130,131	\$ 217,000	86,869	59.97%
Capital Outlay					
953 - Pond Reclamation and Renewal	\$ 0	\$ 6,184	\$ 35,000	28,816	17.67%
953.2 - SFA Grant - Admin Fees	66	253	0	(253)	0.00%
954 - Community Recreation Development	0	0	25,000	25,000	0.00%
955 - SFA Grant	0	83,067	0	(83,067)	0.00%
955.1 - SFA Grant - Fire Mitigation Phase II	82,495	245,078	236,775	(8,303)	103.51%
955.2 - SFA Grant - Fire Mitigation Helilog Operation	0	0	260,000	260,000	0.00%

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 10/31/2022 ACTUAL	10 MONTHS ENDED 10/31/2022 ACTUAL	ANNUAL BUDGET	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)	PERCENTAGE OF BUDGET
956 - Entryway Improvements	0	300	20,000	19,700	1.50%
Subtotal - Capital	\$ 82,561	\$ 334,882	\$ 576,775	\$ 241,893	58.06%
TOTAL EXPENDITURES	\$ 91,725	\$ 465,013	\$ 793,775	\$ 328,762	58.58%
NET CHANGE IN FUND BALANCE	\$ (23,277)	\$ (24,239)	\$ (87,599)	\$ 63,360	
FUND BALANCE - BEGINNING OF YEAR	<u>708,149</u>	<u>709,116</u>	<u>578,777</u>		
FUND BALANCE - END OF YEAR	<u><u>\$684,872</u></u>	<u><u>684,877</u></u>	<u><u>491,178</u></u>		

Perry Park Metropolitan District

PERRY PARK CHECK LIST

All Bank Accounts

November 1, 2022 - November 30, 2022

Check Number	Check Date	Payee	Amount
Payroll Checks			
6792	11/07/22	Brickweg, Joseph	184.70
6793	11/07/22	King, Sean E	184.70
6794	11/07/22	Ostrowski, Steven	184.70
6795	11/07/22	Wagner, Charles P	184.70
6796	11/07/22	Warren, Christian M	184.70
		Payroll Check Total	<u>923.50</u>
Vendor Checks			
6797	11/07/22	Autumn Accounting, LLC	137.70
6798	11/07/22	CEGR Law	842.00
6799	11/07/22	Colorado Special Districts Property & Liability Po	4,298.00
6800	11/07/22	CORE ELECTRIC COOPERATIVE	34.50
6801	11/07/22	Forestree Development, LLC	13,000.00
6802	11/07/22	Larkspur Outdoor Maintenance	880.76
6803	11/07/22	M R Hauling	13,485.00
6804	11/07/22	Martin and Wood Water Consultants, Inc.	105.00
6805	11/07/22	Parker Port-A-Potty, Inc.	80.00
6806	11/07/22	Special District Solutions, Inc.	4,567.70
		Vendor Check Total	<u>37,430.66</u>
		Check List Total	<u><u>38,354.16</u></u>

Check count = 15