



**FINANCIAL STATEMENTS**  
**For the Nine Months Period Ended September 30, 2022**  
**Cash Basis (Non-GAAP)**  
**Unaudited**

# TABLE OF CONTENTS

	<b>PAGE</b>
<b>Financial Statements</b>	
Cash Position	1
Balance Sheet – Governmental Fund	2
Statement of Revenue, Expenditures and Changes in Fund Balance – Budget and Actual – General Fund	3-4
Current Months Payables	5

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

<u>FINANCIAL INSTITUTION</u>	<u>RATE</u>	<u>September 30, 2022</u> <u>Balance</u>	<u>August 31, 2022</u> <u>Balance</u>
Checking	N/A	\$ 29,574.45	\$ 29,537.07
Investment - General	1.9730%	\$ 18,526.27	\$ 18,496.24
Investment - Reserve	2.6205%	\$ 630,255.06	\$ 653,885.84
Investment - CTF	1.9730%	<u>\$ 29,785.60</u>	<u>\$ 26,972.32</u>
	<b>Total Cash</b>	<b><u>\$ 708,141.38</u></b>	<b><u>\$ 728,891.47</u></b>
<b>Less:</b>			
	<b>September Check Total</b>	<u>\$ 9,195.45</u>	
	<b>Total Cash</b>	<b><u>\$ 698,945.93</u></b>	

**Perry Park Metropolitan District**  
**BALANCE SHEET - GOVERNMENTAL FUND**  
**As of September 30, 2022**

Unaudited  
**ASSETS**

**ASSETS**

Cash and Investments	
Checking	\$ 29,574
Investment - General	18,526
Investment - Reserve	630,255
Investment - Conservation Trust Fund	<u>29,786</u>
Subtotal - Cash Assets	708,141
Property Taxes Receivable	<u>201</u>
Total Assets	<u><u>\$ 708,342</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>201</u>
Total deferred inflows of resources	<u>201</u>

**FUND BALANCE**

Restricted for:	
Emergencies	10,000
Conservation Trust	3,471
Unassigned	<u>694,685</u>
Total Fund balances	<u>708,156</u>

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

\$ 708,342

**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 9/30/2022 ACTUAL	9 MONTHS ENDED 9/30/2022 ACTUAL	ANNUAL BUDGET	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)	PERCENTAGE OF BUDGET
<b>REVENUES</b>					
301 - Property Taxes	\$ 530	\$ 211,576	\$ 211,777	(201)	99.91%
302 - Specific Ownership Taxes	1,508	14,314	12,710	1,604	112.62%
303 - Conservation Trust Fund	2,767	8,847	6,000	2,847	147.45%
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	1,473	5,727	500	5,227	1145.40%
<b>TOTAL REVENUES</b>	<b>\$ 6,278</b>	<b>\$ 323,013</b>	<b>\$ 706,176</b>	<b>(383,163)</b>	<b>45.74%</b>
<b>EXPENDITURES</b>					
<b>Operations:</b>					
505 - Audit/Audit Exemption	\$ 0	\$ 400	\$ 500	100	80.00%
506.4 - Bank Service Charges	10	84	0	(84)	0.00%
508 - Director's Fees/Expenses	400	5,000	8,000	3,000	62.50%
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	0	7,607	10,000	2,393	76.07%
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	990	1,500	510	66.00%
535 - Insurance	445	4,558	6,000	1,442	75.97%
537 - Leased/Purchased Replacement Water	0	0	10,000	10,000	0.00%
540 - Legal	366	11,921	25,000	13,079	47.68%
543 - Management, Accounting, & Administration	4,213	25,205	24,000	(1,205)	105.02%
550 - Office Supplies/Meeting Expense & Postage	0	0	2,200	2,200	0.00%
559 - Entry Way Maintenance	0	1,260	0	(1,260)	0.00%
560 - Open Space Maintnance	1,361	3,114	6,000	2,886	51.90%
563 - Park Maintenance	80	851	3,000	2,149	28.37%
564 - CTF Expenses	0	140	3,000	2,860	4.67%
567 - Payroll Taxes	31	383	600	217	63.83%
569 - Postage	0	1,161	0	(1,161)	0.00%
571.6 - Repairs & Maintenance	0	242	0	(242)	0.00%
572 - Seasonal Activities	200	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	8	3,180	3,200	20	99.38%
585 - Utilities	77	645	1,200	555	53.75%
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>\$ 7,306</b>	<b>\$ 120,971</b>	<b>\$ 217,000</b>	<b>96,029</b>	<b>55.75%</b>
<b>Capital Outlay</b>					
953 - Pond Reclamation and Renewal	\$ 0	\$ 6,184	\$ 35,000	28,816	17.67%
953.2 - SFA Grant - Admin Fees	0	187	0	(187)	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	19,706	195,818	236,775	40,957	82.70%
955.2 - SFA Grant - Fire Mitigation Helilog Operation	0	0	260,000	260,000	0.00%
956 - Entryway Improvements	0	300	20,000	19,700	1.50%

**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 9/30/2022 ACTUAL	9 MONTHS ENDED 9/30/2022 ACTUAL	ANNUAL BUDGET	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)	PERCENTAGE OF BUDGET
Subtotal - Capital	\$ 19,706	\$ 203,007	\$ 576,775	\$ 373,768	35.20%
<b>TOTAL EXPENDITURES</b>	<b>\$ 27,012</b>	<b>\$ 323,978</b>	<b>\$ 793,775</b>	<b>\$ 469,797</b>	<b>40.81%</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>\$ (20,734)</b>	<b>\$ (965)</b>	<b>\$ (87,599)</b>	<b>\$ 86,634</b>	
FUND BALANCE - BEGINNING OF YEAR	<u>728,883</u>	<u>709,116</u>	<u>578,777</u>		
FUND BALANCE - END OF YEAR	<u><u>\$708,149</u></u>	<u><u>708,151</u></u>	<u><u>491,178</u></u>		

Perry Park Metropolitan District

PERRY PARK CHECK LIST

All Bank Accounts

October 1, 2022 - October 31, 2022

Check Number	Check Date	Payee	Amount
<b>Payroll Checks</b>			
6775	10/08/22	Brickweg, Joseph	92.35
6776	10/08/22	King, Sean E	92.35
6777	10/08/22	Ostrowski, Steven	92.35
6778	10/08/22	Wagner, Charles P	92.35
6779	10/08/22	Warren, Christian M	92.35
<b>Payroll Check Total</b>			<u>461.75</u>
<b>Vendor Checks</b>			
6780	10/08/22	Autumn Accounting, LLC	61.20
6781	10/08/22	CEGR Law	1,839.50
6782	10/08/22	Collins Cole Flynn Winn & Ulmer, PLLC	1,259.00
6783	10/08/22	CORE ELECTRIC COOPERATIVE	51.30
6784	10/08/22	Larkspur Outdoor Maintenance	1,227.50
6785	10/08/22	Martin and Wood Water Consultants, Inc.	637.00
6786	10/08/22	Parker Port-A-Potty, Inc.	80.00
6787	10/08/22	Special District Solutions, Inc.	2,978.20
6788	10/08/22	Twisted Timber	600.00
<b>Vendor Check Total</b>			<u>8,733.70</u>
<b>Check List Total</b>			<u><u>9,195.45</u></u>

Check count = 14