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10/05/25

Accrual Basis

Perry Park Metropolitan District

Balance Sheet

As of September 30, 2025

Districts cash position as of September 30, is about \$1.25 million including, including operating and reserves. Slightly over \$40k in checking account and remaining in reserves.

Sep 30, 25

ASSETS

Current Assets

Checking/Savings

First Bank Checking

40,086.50

Colo Trust General - 2320

11,392.96

Colo Trust Conservation - 2321

73,876.34

Colo Trust Reserve - 8001

1,120,975.77

Total Checking/Savings

1,246,331.57

Accounts Receivable

Accounts Receivable

837.75

Total Accounts Receivable

837.75

Total Current Assets

1,247,169.32

TOTAL ASSETS

1,247,169.32

LIABILITIES & EQUITY

Liabilities

Current Liabilities

Accounts Payable

Accounts Payable

5,796.31

Total Accounts Payable

5,796.31

Other Current Liabilities

Community Fund Balance

4,418.40

Payroll Liabilities

229.50

Reserve For Tract K Maintenance

30,000.00

Total Other Current Liabilities

34,647.90

Total Current Liabilities

40,444.21

Total Liabilities

40,444.21

Equity

Fund Balance Restricted

Emergencies

10,000.00

Conservation Trust

48,641.00

Subsequent Years Expenses

5,720.00

Unassigned

767,786.87

Total Fund Balance Restricted

832,147.87

Retained Earnings

171,946.66

Net Income

202,630.58

Total Equity

1,206,725.11

TOTAL LIABILITIES & EQUITY

1,247,169.32

\$20k check never made it to ColoTrust

CORA Request balance due

accounts payable: will never match because it's accrual accting and depends on date of invoice

CF balance: liability cause like a prepaid & restricted

Emergencies: TABOR reserve requ. 3% of annual expense

CT: should match 73,876.34 above

Perry Park Metropolitan District
Profit & Loss Budget vs. Actual
January through September 2025

General Fund

	TOTAL				
	Sep 25	Jan - Sep 25	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense					
Income					
Senior/Veteran/Personal Exempt	0.00	6,401.25			
Conservation Trust Fund	2,630.21	8,386.08	12,000.00	-3,613.92	69.88%
Abatements & Ommitted	0.00	-158.38			
Property Taxes	3,143.48	247,214.86	258,881.00	-11,666.14	95.49%
Specific Ownership Tax	1,609.65	13,186.80	18,122.00	-4,935.20	72.77%
Interest Income	4,308.74	34,599.73	20,000.00	14,599.73	173.0%
Miscellaneous Income	837.75	1,739.35			
Total Income	12,529.83	311,369.69	309,003.00	2,366.69	100.77%
Expense					
Bank Fees	14.00	124.00	50.00	74.00	248.0%
Contingency	0.00	1,315.50	20,000.00	-18,684.50	6.58%
Directors Fees	500.00	4,200.00	10,000.00	-5,800.00	42.0%
District Management	3,394.62	27,672.12	36,000.00	-8,327.88	76.87%
Dues & Subscriptions	0.00	1,044.35	1,500.00	-455.65	69.62%
Education	0.00	0.00	4,000.00	-4,000.00	0.0%
Election Expense	0.00	1,793.08	10,000.00	-8,206.92	17.93%
Engineering - Water Consultant	0.00	726.00			
Grant Writing	0.00	0.00	3,500.00	-3,500.00	0.0%
Information Technology	0.00	1,455.88	3,000.00	-1,544.12	48.53%
Insurance	0.00	6,670.00	6,200.00	470.00	107.58%
Landscape & Open Space Maint	1,247.50	6,961.25	16,500.00	-9,538.75	42.19%
Lease/Purchased Water Replacem	0.00	0.00	1,000.00	-1,000.00	0.0%
Legal	0.00	15,386.50	15,000.00	386.50	102.58%
Park Maintenance	0.00	0.00	1,500.00	-1,500.00	0.0%
Payroll Taxes	38.25	321.30	600.00	-278.70	53.55%
Postage & Copies	0.00	196.62	100.00	96.62	196.62%
Post Office Box Rental	0.00	74.00			
Repairs & Maintenance	150.00	1,380.00	6,500.00	-5,120.00	21.23%
Seasonal Activities	0.00	2,841.20	2,000.00	841.20	142.06%
Slash Pick-Up and Burn					
Spring Canyon Lease	0.00	0.00	1,200.00	-1,200.00	0.0%
Mailer Postage	0.00	668.78	2,000.00	-1,331.22	33.44%
Slash Pick-Up and Burn - Other	0.00	15,795.57	50,000.00	-34,204.43	31.59%
Total Slash Pick-Up and Burn	0.00	16,464.35	53,200.00	-36,735.65	30.95%
Treasurer Collection Fee - O&M	48.90	3,805.89	3,883.00	-77.11	98.01%
Utilities	20.48	242.85	2,000.00	-1,757.15	12.14%
Weed & Pest Control	0.00	1,000.00	7,000.00	-6,000.00	14.29%
Total Expense	5,413.75	93,674.89	203,533.00	-109,858.11	46.02%
Net Ordinary Income	7,116.08	217,694.80	105,470.00	112,224.80	206.4%

Perry Park Metropolitan District
Profit & Loss Budget vs. Actual
January through September 2025

	TOTAL				
	Sep 25	Jan - Sep 25	Budget	\$ Over Budget	% of Budget
Other Income/Expense					
Other Expense					
Other Expense					
Transfer to Project Fund	388,240.00	388,240.00	388,240.00	0.00	100.0%
Transfer to Reserve Fund	203,939.00	316,939.00	316,939.00	0.00	100.0%
Total Other Expense	592,179.00	705,179.00	705,179.00	0.00	100.0%
Total Other Expense	592,179.00	705,179.00	705,179.00	0.00	100.0%
Net Other Income	-592,179.00	-705,179.00	-705,179.00	0.00	100.0%
Net Income	-585,062.92	-487,484.20	-599,709.00	112,224.80	81.29%

Perry Park Metropolitan District
Profit & Loss Budget vs. Actual
January through September 2025

Reserve Fund

TOTAL

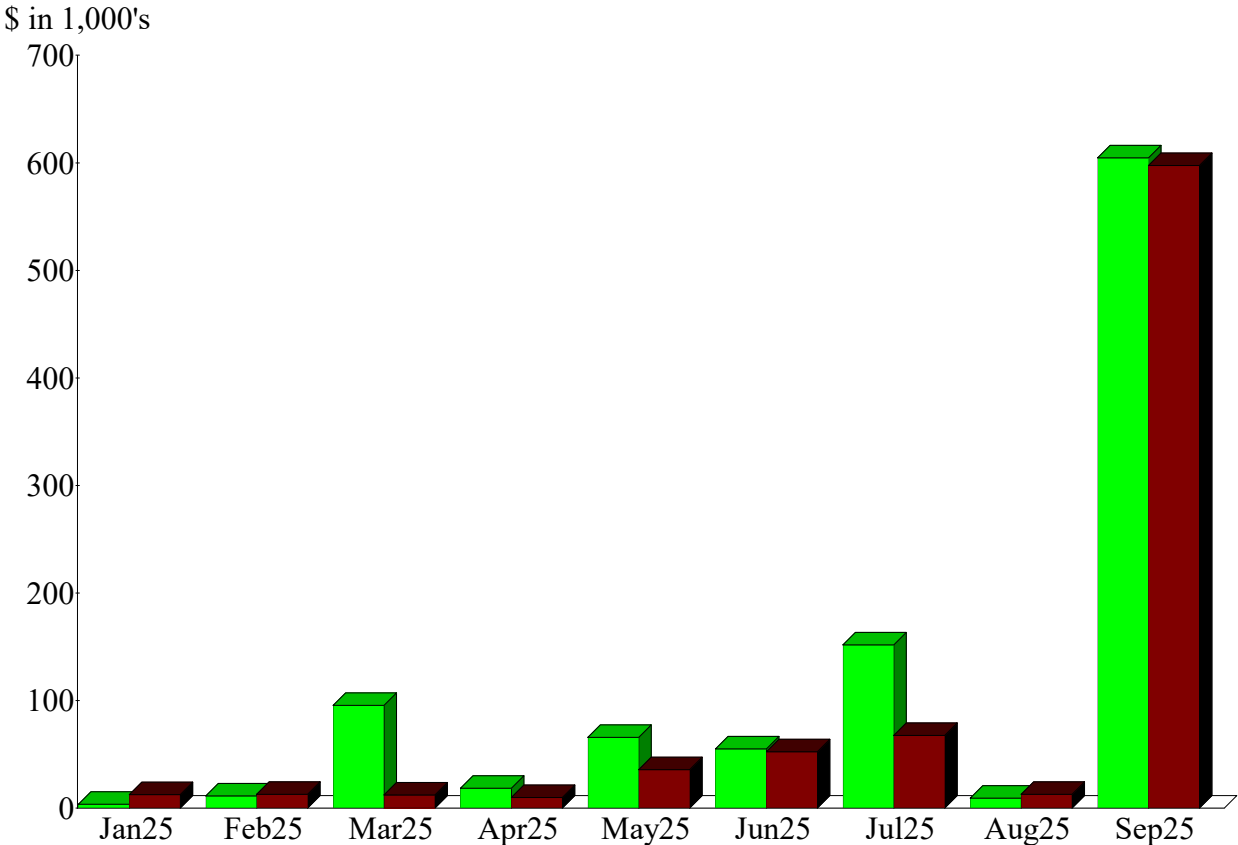
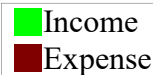
	Sep 25	Jan - Sep 25	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense					
Income					
Interest Income	0.00	0.00	0.00	0.00	0.0%
Total Income	0.00	0.00	0.00	0.00	0.0%
Net Ordinary Income	0.00	0.00	0.00	0.00	0.0%
Other Income/Expense					
Other Income					
Other Income					
Transfer from General Fund	203,939.00	316,939.00	316,939.00	0.00	100.0%
Total Other Income	203,939.00	316,939.00	316,939.00	0.00	100.0%
Total Other Income	203,939.00	316,939.00	316,939.00	0.00	100.0%
Net Other Income	203,939.00	316,939.00	316,939.00	0.00	100.0%
Net Income	203,939.00	316,939.00	316,939.00	0.00	100.0%

Perry Park Metropolitan District
Profit & Loss Budget vs. Actual
January through September 2025

Project Fund

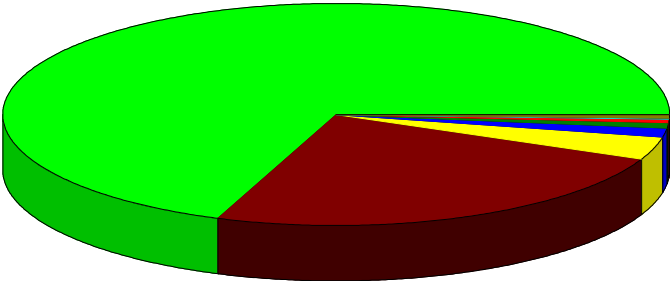
	TOTAL				
	Sep 25	Jan - Sep 25	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense					
Income					
Donations-Income	0.00	0.00	30,000.00	-30,000.00	0.0%
Grant Income	0.00	0.00	170,000.00	-170,000.00	0.0%
Total Income	0.00	0.00	200,000.00	-200,000.00	0.0%
Expense					
Entry Way Improvements	0.00	15,064.22	170,000.00	-154,935.78	8.86%
Fire Mitigation	0.00	0.00	279,000.00	-279,000.00	0.0%
Tract K Trail Realignment	0.00	0.00	30,000.00	-30,000.00	0.0%
Wauconda Park	0.00	0.00	200,000.00	-200,000.00	0.0%
Total Expense	0.00	15,064.22	679,000.00	-663,935.78	2.22%
Net Ordinary Income	0.00	-15,064.22	-479,000.00	463,935.78	3.15%
Other Income/Expense					
Other Income					
Other Income					
Transfer from General Fund	388,240.00	388,240.00	388,240.00	0.00	100.0%
Total Other Income	388,240.00	388,240.00	388,240.00	0.00	100.0%
Total Other Income	388,240.00	388,240.00	388,240.00	0.00	100.0%
Net Other Income	388,240.00	388,240.00	388,240.00	0.00	100.0%
Net Income	388,240.00	373,175.78	-90,760.00	463,935.78	-411.17%

Income and Expense by Month
January through September 2025



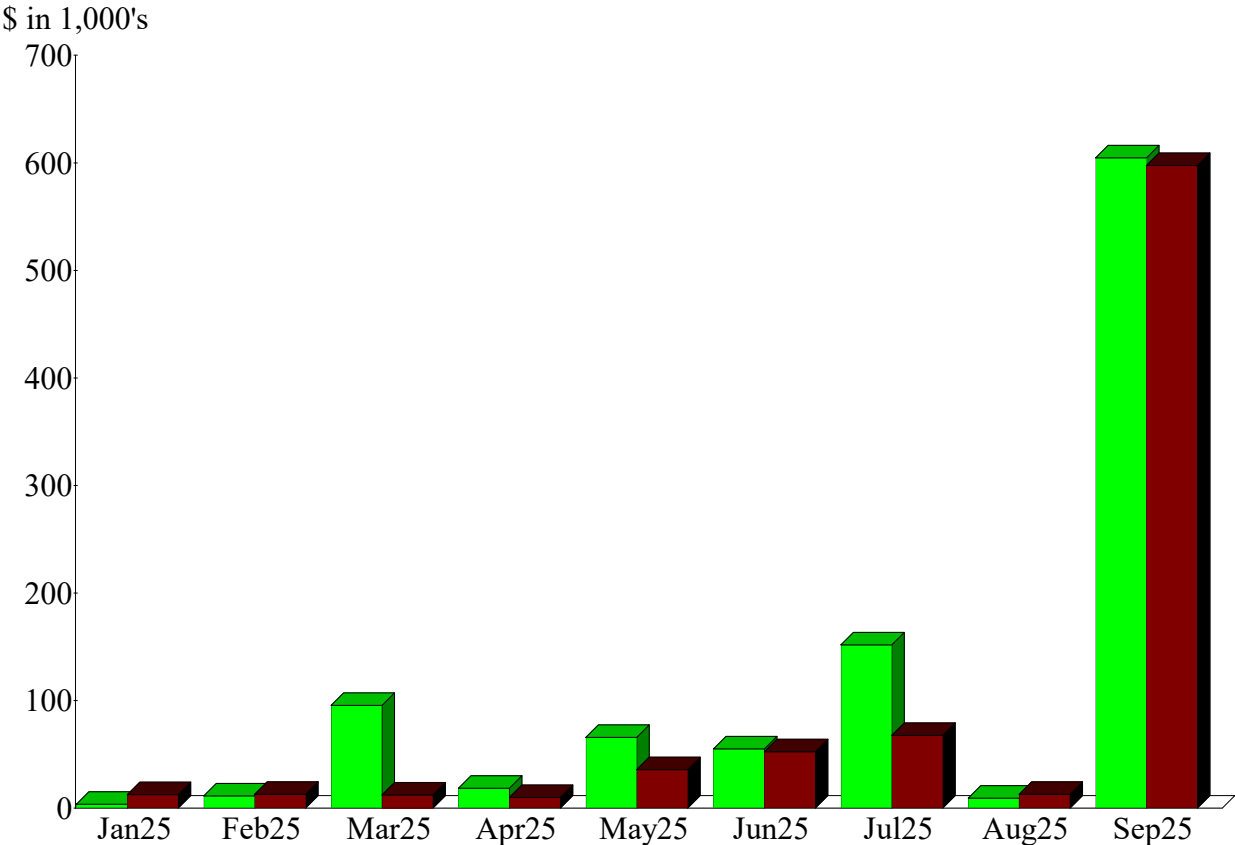
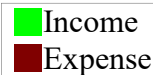
Income Summary
January through September 2025

Other Income	69.36%
Property Taxes	24.32
Interest Income	3.40
Specific Ownership Tax	1.30
Conservation Trust Fund	0.82
Senior/Veteran/Personal Exempt	0.63
Miscellaneous Income	0.17
Abatements & Ommitted	\$-158.38
Sub-Total	\$1,016,548.69



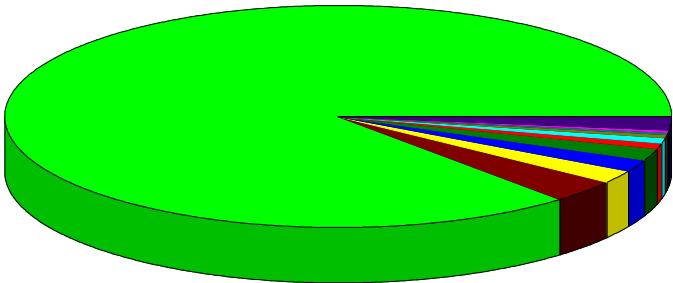
By Account

Income and Expense by Month January through September 2025



Expense Summary January through September 2025

Other Expense	86.64%
District Management	3.40
Slash Pick-Up and Burn	2.02
Legal	1.89
Entry Way Improvements	1.85
Landscape & Open Space Maint	0.86
Insurance	0.82
Directors Fees	0.52
Treasurer Collection Fee - O&M	0.47
Seasonal Activities	0.35
Other	1.19
Total	\$813,918.11



By Account