

## Perry Park Metropolitan District

## Balance Sheet

As of December 31, 2025

Dec 31, 25

<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
First Bank Checking	24,242.42
Colo Trust Conservation - 2321	78,038.55
Colo Trust Reserve - 8001	1,003,241.43
	<hr/>
<b>Total Checking/Savings</b>	1,105,522.40
<b>Other Current Assets</b>	
Prepaid Expense	6,355.00
	<hr/>
<b>Total Other Current Assets</b>	6,355.00
	<hr/>
<b>Total Current Assets</b>	1,111,877.40
	<hr/>
<b>TOTAL ASSETS</b>	<b>1,111,877.40</b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Accounts Payable</b>	
<b>Accounts Payable</b>	6,374.61
	<hr/>
<b>Total Accounts Payable</b>	6,374.61
<b>Other Current Liabilities</b>	
Community Fund Balance	4,418.40
Payroll Liabilities	229.50
Reserve For Tract K Maintenance	30,000.00
	<hr/>
<b>Total Other Current Liabilities</b>	34,647.90
	<hr/>
<b>Total Current Liabilities</b>	41,022.51
	<hr/>
<b>Total Liabilities</b>	41,022.51
<b>Equity</b>	
<b>Fund Balance Restricted</b>	
<b>Emergencies</b>	10,000.00
Conservation Trust	48,641.00
Subsequent Years Expenses	5,720.00
Unassigned	767,786.87
	<hr/>
<b>Total Fund Balance Restricted</b>	832,147.87
	<hr/>
<b>Retained Earnings</b>	171,946.66
<b>Net Income</b>	66,760.36
	<hr/>
<b>Total Equity</b>	1,070,854.89
	<hr/>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>1,111,877.40</b>

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

**General Fund**

	<b>TOTAL</b>				
	<b>Dec 25</b>	<b>Jan - Dec 25</b>	<b>Budget</b>	<b>\$ Over Budget</b>	<b>% of Budget</b>
<b>Ordinary Income/Expense</b>					
<b>Income</b>					
Senior/Veteran/Personal Exempt	0.00	6,401.25			
Conservation Trust Fund	3,431.32	11,817.40	12,000.00	-182.60	98.48%
Abatements & Omitted	0.00	-158.38			
Property Taxes	1,341.84	249,993.79	258,881.00	-8,887.21	96.57%
Specific Ownership Tax	1,510.37	18,263.77	18,122.00	141.77	100.78%
Interest Income	3,681.74	46,385.54	20,000.00	26,385.54	231.93%
Miscellaneous Income	0.00	82.74			
<b>Total Income</b>	<b>9,965.27</b>	<b>332,786.11</b>	<b>309,003.00</b>	<b>23,783.11</b>	<b>107.7%</b>
<b>Expense</b>					
Bank Fees	12.00	194.00	50.00	144.00	388.0%
Contingency	311.90	1,652.40	20,000.00	-18,347.60	8.26%
Directors Fees	500.00	5,700.00	10,000.00	-4,300.00	57.0%
District Management	3,000.00	36,000.00	36,000.00	0.00	100.0%
Dues & Subscriptions	0.00	1,044.35	1,500.00	-455.65	69.62%
Education	0.00	350.00	4,000.00	-3,650.00	8.75%
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	1,615.71	3,000.00	-1,384.29	53.86%
Insurance	0.00	7,115.00	6,200.00	915.00	114.76%
Landscape & Open Space Maint	1,849.50	10,347.77	16,500.00	-6,152.23	62.71%
Lease/Purchased Water Replacemt	0.00	0.00	1,000.00	-1,000.00	0.0%
Legal	918.00	17,334.14	15,000.00	2,334.14	115.56%
Park Maintenance	0.00	0.00	1,500.00	-1,500.00	0.0%
Payroll Taxes	38.25	436.05	600.00	-163.95	72.68%
Postage & Copies	414.90	914.44	100.00	814.44	914.44%
Post Office Box Rental	0.00	74.00			
Repairs & Maintenance	320.00	2,020.00	6,500.00	-4,480.00	31.08%
Seasonal Activities	1,706.43	4,547.63	2,000.00	2,547.63	227.38%
<b>Slash Pick-Up and Burn</b>					
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	30,430.57	50,000.00	-19,569.43	60.86%
<b>Total Slash Pick-Up and Burn</b>	<b>0.00</b>	<b>31,099.35</b>	<b>53,200.00</b>	<b>-22,100.65</b>	<b>58.46%</b>
Treasurer Collection Fee - O&M	21.54	3,850.29	3,883.00	-32.71	99.16%
Utilities	22.21	305.78	2,000.00	-1,694.22	15.29%
Weed & Pest Control	0.00	1,000.00	7,000.00	-6,000.00	14.29%
<b>Total Expense</b>	<b>9,114.73</b>	<b>128,119.99</b>	<b>203,533.00</b>	<b>-75,413.01</b>	<b>62.95%</b>
<b>Net Ordinary Income</b>	<b>850.54</b>	<b>204,666.12</b>	<b>105,470.00</b>	<b>99,196.12</b>	<b>194.05%</b>

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

	<b>TOTAL</b>				
	<b>Dec 25</b>	<b>Jan - Dec 25</b>	<b>Budget</b>	<b>\$ Over Budget</b>	<b>% of Budget</b>
<b>Other Income/Expense</b>					
<b>Other Expense</b>					
<b>Other Expense</b>					
Transfer to Project Fund	0.00	388,240.00	388,240.00	0.00	100.0%
Transfer to Reserve Fund	0.00	316,939.00	316,939.00	0.00	100.0%
<b>Total Other Expense</b>	<b>0.00</b>	<b>705,179.00</b>	<b>705,179.00</b>	<b>0.00</b>	<b>100.0%</b>
<b>Total Other Expense</b>	<b>0.00</b>	<b>705,179.00</b>	<b>705,179.00</b>	<b>0.00</b>	<b>100.0%</b>
<b>Net Other Income</b>	<b>0.00</b>	<b>-705,179.00</b>	<b>-705,179.00</b>	<b>0.00</b>	<b>100.0%</b>
<b>Net Income</b>	<b>850.54</b>	<b>-500,512.88</b>	<b>-599,709.00</b>	<b>99,196.12</b>	<b>83.46%</b>

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

**Project Fund**

	<b>TOTAL</b>				
	<b>Dec 25</b>	<b>Jan - Dec 25</b>	<b>Budget</b>	<b>\$ Over Budget</b>	<b>% of Budget</b>
<b>Ordinary Income/Expense</b>					
<b>Income</b>					
<b>Donations-Income</b>	0.00	219.00	30,000.00	-29,781.00	0.73%
<b>Grant Income</b>	0.00	0.00	170,000.00	-170,000.00	0.0%
<b>Total Income</b>	<b>0.00</b>	<b>219.00</b>	<b>200,000.00</b>	<b>-199,781.00</b>	<b>0.11%</b>
<b>Expense</b>					
<b>Entry Way Improvements</b>	0.00	15,064.22	170,000.00	-154,935.78	8.86%
<b>Fire Mitigation</b>	0.00	105,559.00	279,000.00	-173,441.00	37.84%
<b>FRWRM Grant Operations</b>	0.00	14,726.54			
<b>Tract K Trail Realignment</b>	0.00	0.00	30,000.00	-30,000.00	0.0%
<b>Wauconda Park</b>	0.00	2,775.00	200,000.00	-197,225.00	1.39%
<b>Total Expense</b>	<b>0.00</b>	<b>138,124.76</b>	<b>679,000.00</b>	<b>-540,875.24</b>	<b>20.34%</b>
<b>Net Ordinary Income</b>	<b>0.00</b>	<b>-137,905.76</b>	<b>-479,000.00</b>	<b>341,094.24</b>	<b>28.79%</b>
<b>Other Income/Expense</b>					
<b>Other Income</b>					
<b>Other Income</b>					
<b>Transfer from General Fund</b>	0.00	388,240.00	388,240.00	0.00	100.0%
<b>Total Other Income</b>	<b>0.00</b>	<b>388,240.00</b>	<b>388,240.00</b>	<b>0.00</b>	<b>100.0%</b>
<b>Total Other Income</b>	<b>0.00</b>	<b>388,240.00</b>	<b>388,240.00</b>	<b>0.00</b>	<b>100.0%</b>
<b>Net Other Income</b>	<b>0.00</b>	<b>388,240.00</b>	<b>388,240.00</b>	<b>0.00</b>	<b>100.0%</b>
<b>Net Income</b>	<b>0.00</b>	<b>250,334.24</b>	<b>-90,760.00</b>	<b>341,094.24</b>	<b>-275.82%</b>

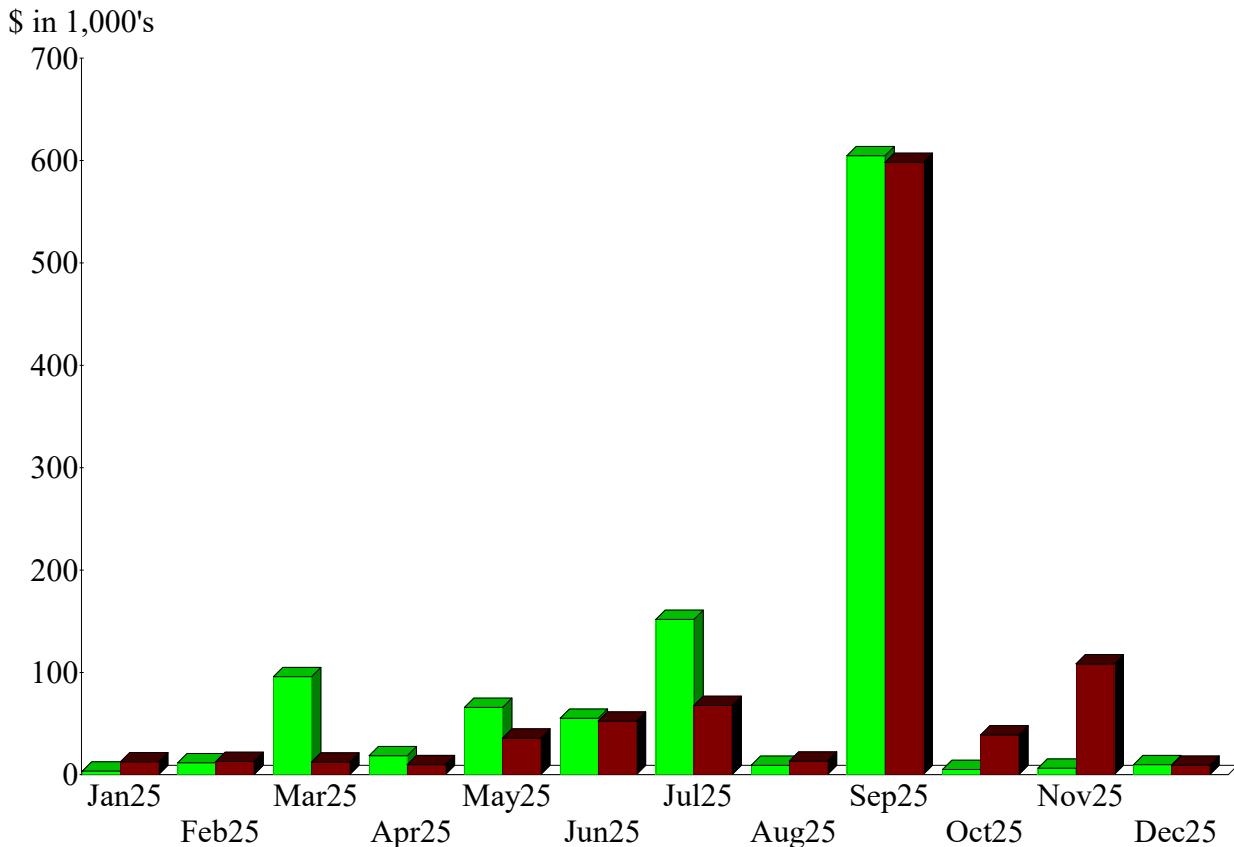
**Perry Park Metropolitan District**  
**Profit & Loss Budget vs. Actual**  
**January through December 2025**

**Reserve Fund**

	<b>TOTAL</b>				
	<b>Dec 25</b>	<b>Jan - Dec 25</b>	<b>Budget</b>	<b>\$ Over Budget</b>	<b>% of Budget</b>
<b>Other Income/Expense</b>					
<b>Other Income</b>					
<b>Other Income</b>					
Transfer from General Fund	0.00	316,939.00	316,939.00	0.00	100.0%
<b>Total Other Income</b>	<b>0.00</b>	<b>316,939.00</b>	<b>316,939.00</b>	<b>0.00</b>	<b>100.0%</b>
<b>Total Other Income</b>	<b>0.00</b>	<b>316,939.00</b>	<b>316,939.00</b>	<b>0.00</b>	<b>100.0%</b>
<b>Net Other Income</b>	<b>0.00</b>	<b>316,939.00</b>	<b>316,939.00</b>	<b>0.00</b>	<b>100.0%</b>
<b>Net Income</b>	<b>0.00</b>	<b>316,939.00</b>	<b>316,939.00</b>	<b>0.00</b>	<b>100.0%</b>

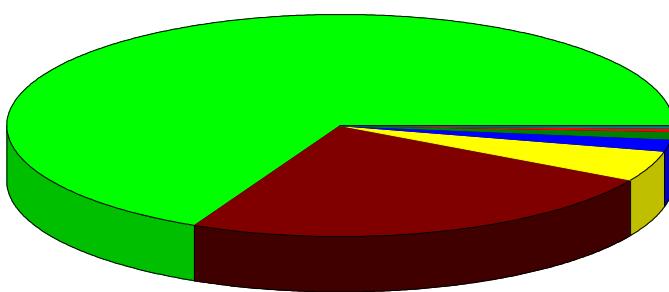
Income and Expense by Month  
January through December 2025

Income  
Expense



Income Summary  
January through December 2025

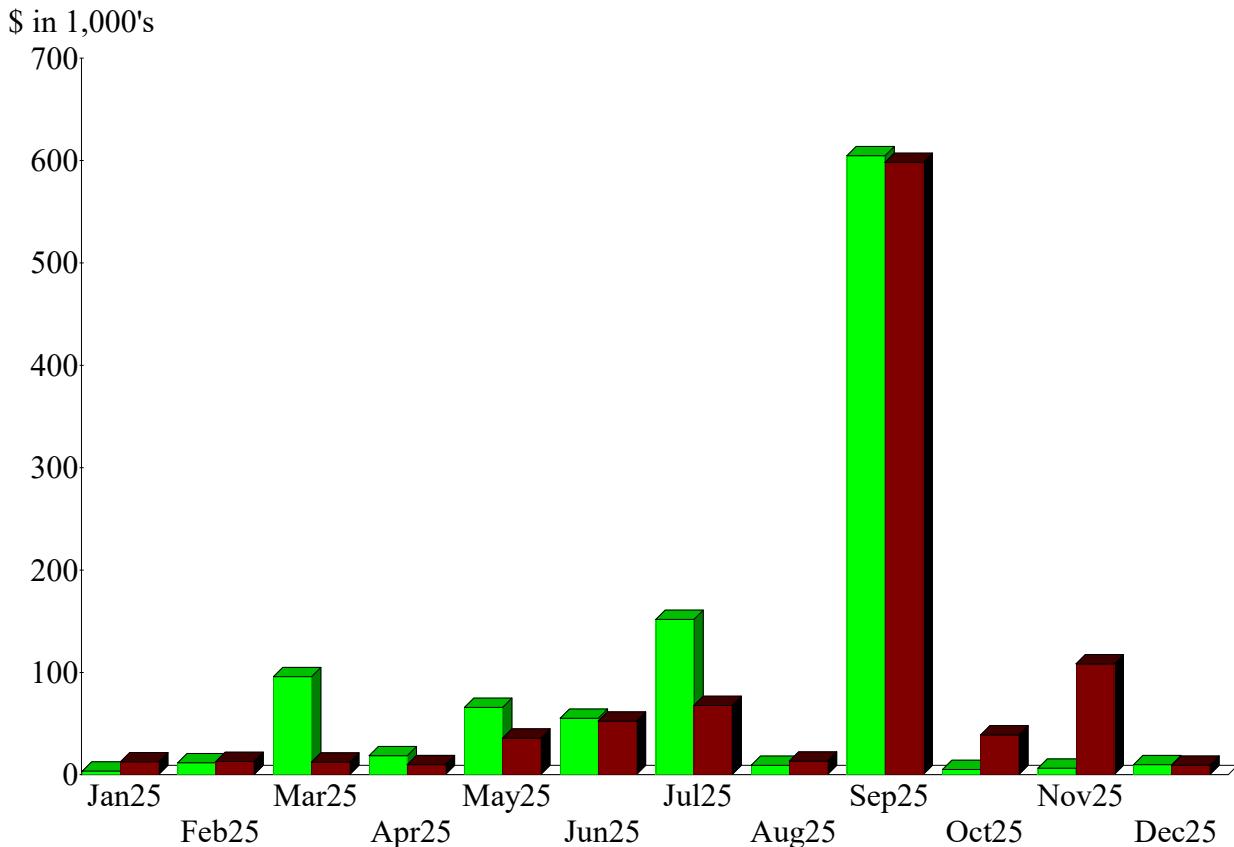
Other Income	67.91%
Property Taxes	24.08
Interest Income	4.47
Specific Ownership Tax	1.76
Conservation Trust Fund	1.14
Senior/Veteran/Personal Exempt	0.62
Donations-Income	0.02
Abatements & Ommitted	\$-158.38
Miscellaneous Income	0.01
<b>Sub-Total</b>	<b>\$1,038,184.11</b>



By Account

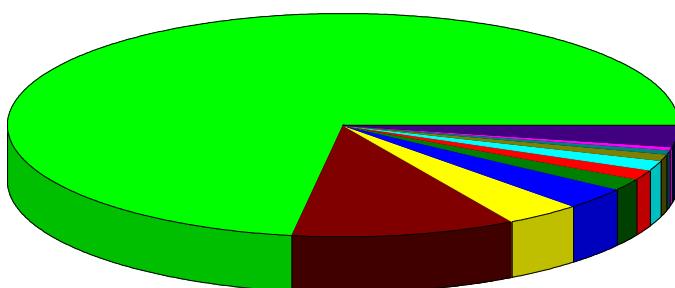
Income and Expense by Month  
January through December 2025

Income  
Expense



Expense Summary  
January through December 2025

Other Expense	72.59%
Fire Mitigation	10.87
District Management	3.71
Slash Pick-Up and Burn	3.20
Legal	1.78
Entry Way Improvements	1.55
FRWRM Grant Operations	1.52
Landscape & Open Space Maint	1.07
Insurance	0.73
Directors Fees	0.59
Other	2.40
<b>Total</b>	<b>\$971,423.75</b>



By Account