

Perry Park Metropolitan District

Balance Sheet

As of December 31, 2025

	Dec 31, 25
ASSETS	
Current Assets	
Checking/Savings	
First Bank Checking	24,242.42
Colo Trust Conservation - 2321	78,038.55
Colo Trust Reserve - 8001	1,003,241.43
Total Checking/Savings	1,105,522.40
Other Current Assets	
Prepaid Expense	6,355.00
Total Other Current Assets	6,355.00
Total Current Assets	1,111,877.40
TOTAL ASSETS	1,111,877.40
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
Accounts Payable	6,374.61
Total Accounts Payable	6,374.61
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	41,022.51
Total Liabilities	41,022.51
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	66,760.36
Total Equity	1,070,854.89
TOTAL LIABILITIES & EQUITY	1,111,877.40

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

General Fund

	TOTAL				
	Dec 25	Jan - Dec 25	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense					
Income					
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 & Ommitted	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			
Total Income	9,965.27	332,786.11	309,003.00	23,783.11	107.7%
Expense					
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%
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	30,430.57	50,000.00	-19,569.43	60.86%
Total Slash Pick-Up and Burn	0.00	31,099.35	53,200.00	-22,100.65	58.46%
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%
Total Expense	9,114.73	128,119.99	203,533.00	-75,413.01	62.95%
Net Ordinary Income	850.54	204,666.12	105,470.00	99,196.12	194.05%

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

	TOTAL				
	Dec 25	Jan - Dec 25	Budget	\$ Over Budget	% of Budget
Other Income/Expense					
Other Expense					
Other Expense					
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%
Total Other Expense	0.00	705,179.00	705,179.00	0.00	100.0%
Total Other Expense	0.00	705,179.00	705,179.00	0.00	100.0%
Net Other Income	0.00	-705,179.00	-705,179.00	0.00	100.0%
Net Income	850.54	-500,512.88	-599,709.00	99,196.12	83.46%

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

Project Fund

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

Perry Park Metropolitan District

Profit & Loss Budget vs. Actual

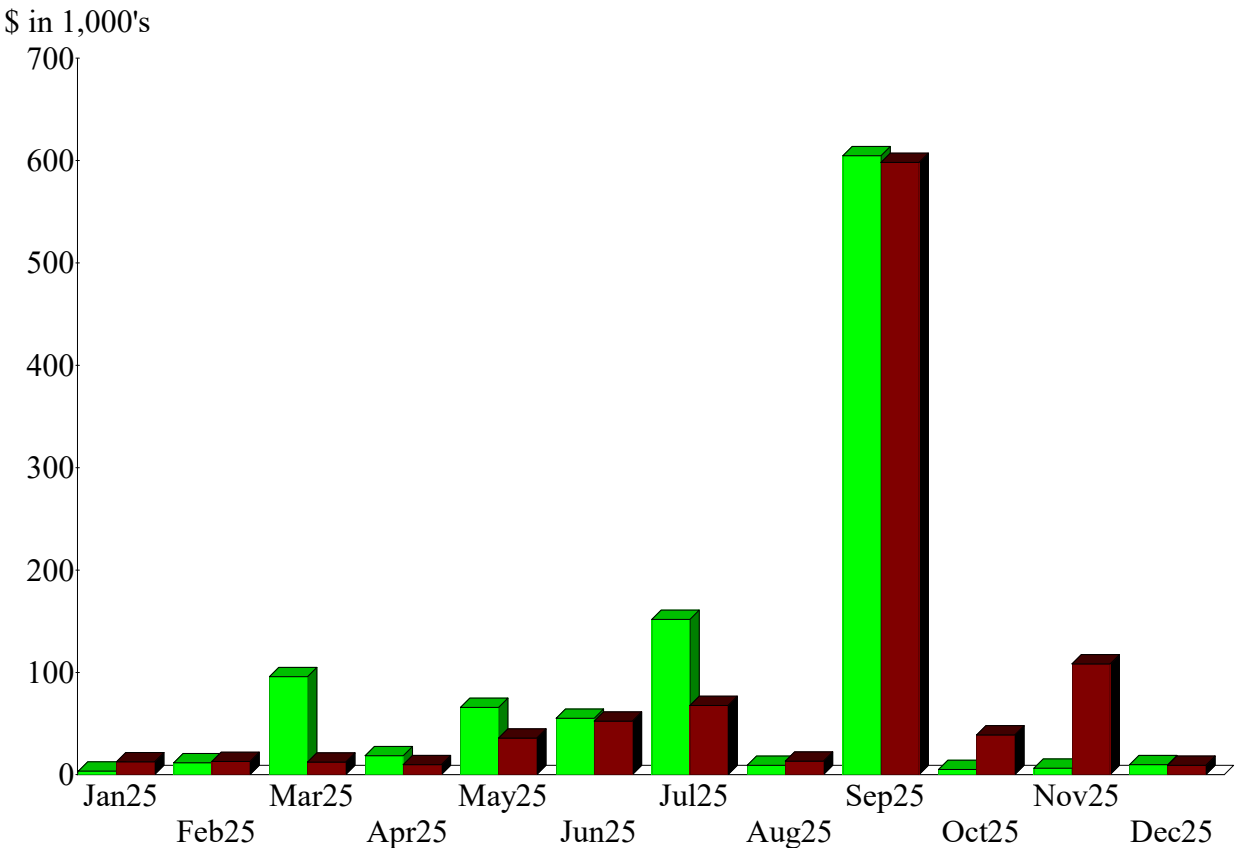
January through December 2025

Reserve Fund

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

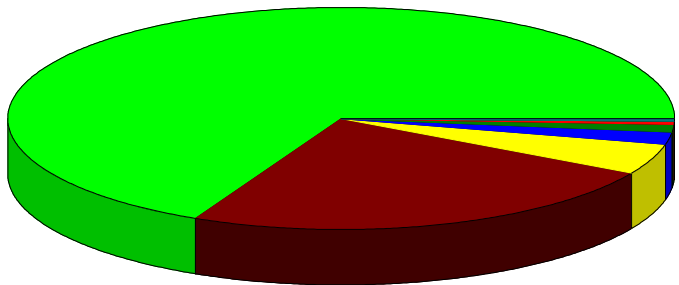
Income and Expense by Month
January through December 2025

Income
Expense



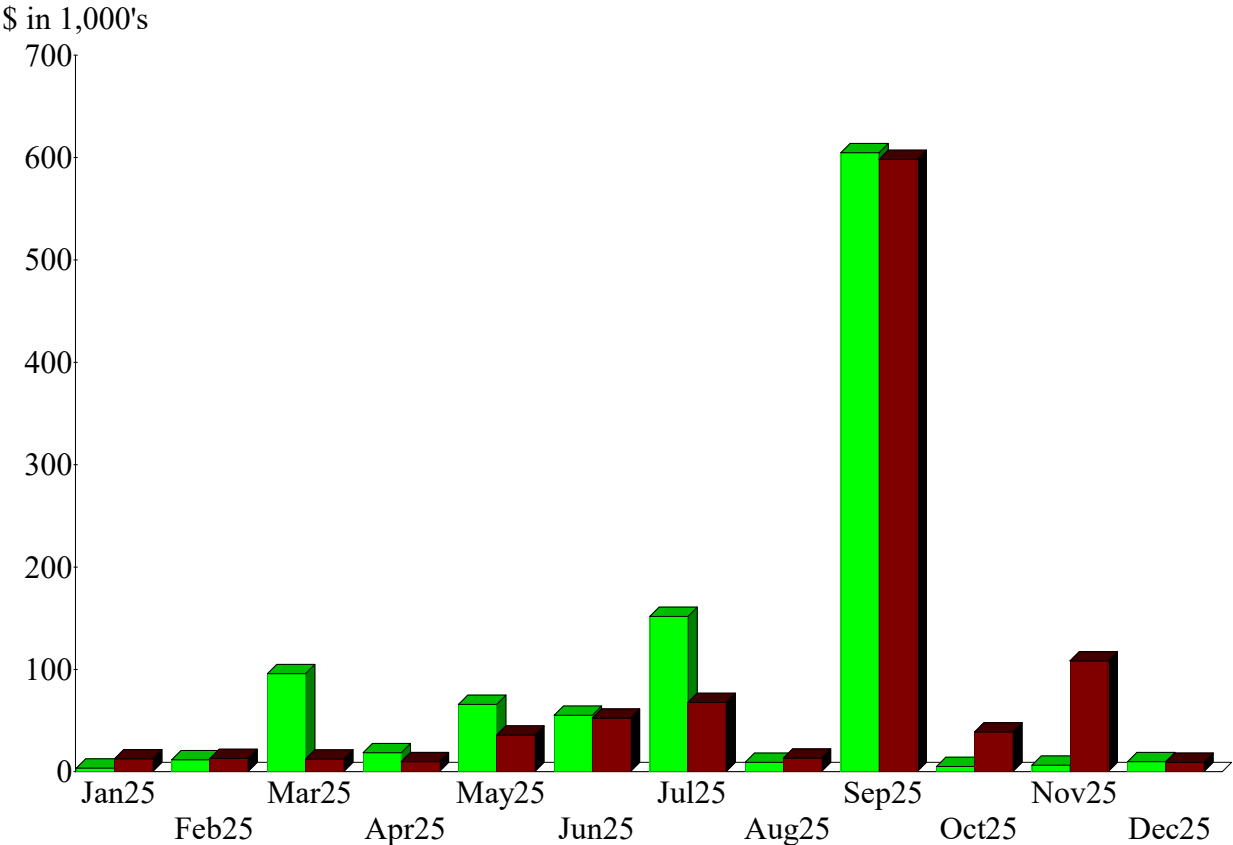
Income Summary
January through December 2025

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
Sub-Total	\$1,038,184.11



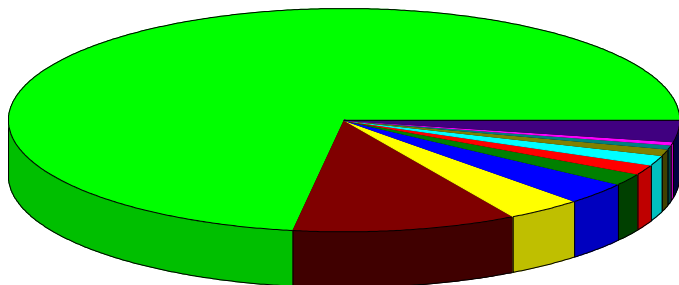
By Account

Income and Expense by Month January through December 2025



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
Total	\$971,423.75



By Account