



**FINANCIAL STATEMENTS**  
**For the Six Months Period Ended June 30, 2023**  
**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>	<b>June 30, 2023</b> <u>Balance</u>	<b>May 31, 2023</b> <u>Balance</u>
Checking	N/A	\$ 106,557.55	\$ 60,365.24
Investment - General	4.9235%	\$ 10,223.36	\$ 10,182.10
Investment - Reserve	5.2246%	\$ 376,668.76	\$ 741,508.37
Investment - CTF	4.9235%	<u>\$ 41,124.75</u>	<u>\$ 37,875.83</u>
	<b>Total Cash</b>	<b><u>\$ 534,574.42</u></b>	<b><u>\$ 849,931.54</u></b>
<b>Less:</b>			
<b>July Check Total</b>		<u>\$ 34,183.63</u>	
	<b>Total Cash</b>	<b><u><u>\$ 500,390.79</u></u></b>	

Perry Park Metropolitan District  
 Balance Sheet  
 As of June 30, 2023  
 Unaudited  
 Assets

ASSETS

Cash and Investments	
Checking	\$ 106,557.55
Investment - General	10,223.36
Investment - Reserve	376,668.76
Investment - Conservation Trust Fund	41,124.75
Prepaid Expense	<u>4,298.00</u>
Subtotal - Cash Assets	538,872.42
Property Taxes Receivable	<u>7,539.86</u>
Non Current Assets	
Charitable Donations	(2,090.76)
Memorial	<u>3,064.88</u>
Total Non Current Assets	<u>974.12</u>
Total Assets	<u>\$ 547,386.40</u>

LIABILITIES, DEFERRED INFLOWS OF  
 RESOURCES AND FUND BALANCES

LIABILITIES

Total Liabilities	<u>0.00</u>
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DEFERRED INFLOWS OF RESOURCES

Deferred Property Tax Revenue	<u>7,539.86</u>
Total deferred inflows of resources	<u>7,539.86</u>

FUND BALANCE

Restricted for:

Emergencies	10,000.00
Conservation Trust	3,471.00
For Subsequent Years Expenses	4,298.00
Unassigned	<u>522,077.54</u>

Total Fund balances	<u>539,846.54</u>
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TOTAL LIABILITIES, DEFERRED INFLOWS OF  
 RESOURCES AND FUND BALANCE

\$ 547,386.40
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**Perry Park Metropolitan District**  
**STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**  
**GENERAL FUND CASH BASIS - (NON-GAAP)**

	Unaudited		ANNUAL BUDGET	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)	PERCENTAGE OF BUDGET
	1 MONTH ENDED 6/30/2023	6 MONTHS ENDED 6/30/2023			
	ACTUAL	ACTUAL			
<b>REVENUES</b>					
301 - Property Taxes	\$ 54,648.93	\$ 198,828	\$ 206,368	\$ (7,540)	96.35 %
302 - Specific Ownership Taxes	1,560.80	9,566	12,382	(2,816)	77.26 %
303 - Conservation Trust Fund	3,091.60	7,030	7,000	30	100.43 %
310.2 - Grant Proceeds Helilog Operation	0.00	0	461,000	(461,000)	0.00 %
310.3 - Grant Proceeds FRWRN	0.00	0	90,000	(90,000)	0.00 %
311.1 - Transfer from General Fund	0.00	0	121,000	(121,000)	0.00 %
312 - Interest Income	3,147.78	18,370	6,500	11,870	282.62 %
313 - Inclusion Cost Reimbursement	0.00	3,216	0	3,216	0.00 %
<b>TOTAL REVENUES</b>	<b>\$ 62,449.11</b>	<b>\$ 237,010</b>	<b>\$ 904,250</b>	<b>\$ (667,240)</b>	<b>26.21 %</b>
<b>EXPENDITURES</b>					
<b>Operations:</b>					
505 - Audit/Audit Exemption	\$ 0.00	\$ 480	\$ 500	20	96.00 %
506.4 - Bank Service Charges	4.00	8	0	(8)	0.00 %
508 - Director's Fees/Expenses	1,000.00	3,500	12,000	8,500	29.17 %
510 - Dues/Memberships	0.00	1,213	1,500	287	80.87 %
513 - Elections	1,222.57	7,437	10,000	2,563	74.37 %
515 - Engineering - Water Consultant	330.00	7,040	5,000	(2,040)	140.80 %
517 - Fire mitigation	0.00	0	18,000	18,000	0.00 %
521 - Gravel Pit	0.00	0	1,200	1,200	0.00 %
530 - Information Technology	0.00	1,934	2,000	66	96.70 %
535 - Insurance	0.00	0	4,800	4,800	0.00 %
537 - Leased/Purchased Replacement Water	0.00	29	10,000	9,971	0.29 %
540 - Legal	1,544.00	14,443	25,000	10,557	57.77 %
543 - Management, Accounting, & Administration	3,876.58	16,455	30,000	13,545	54.85 %
550 - Office Supplies/Meeting Expense & Postage	0.00	712	2,500	1,788	28.48 %
559 - Entry Way Maintenance	1,047.75	2,409	15,000	12,591	16.06 %
563 - Park Maintenance	100.00	577	0	(577)	0.00 %
564 - CTF Expenses	0.00	0	5,000	5,000	0.00 %
567 - Payroll Taxes	76.50	268	600	332	44.67 %
569 - Postage	0.00	70	0	(70)	0.00 %
571.6 - Repairs & Maintenance	0.00	216	1,500	1,284	14.40 %
572 - Seasonal Activities	0.00	13,250	15,000	1,750	88.33 %
574 - Slash Pick-up and Burn	0.00	3,616	80,000	76,384	4.52 %
582 - Treasurer's Fees	820.09	2,983	3,100	117	96.23 %
585 - Utilities	34.50	231	500	269	46.20 %
588 - Weed & Pest Control	0.00	0	6,000	6,000	0.00 %
597 - Contingency	0.00	0	10,000	10,000	0.00 %
598 - Emergency Reserves	0.00	0	10,000	10,000	0.00 %
598.1 - Transfer to Projects Fund	0.00	0	121,000	121,000	0.00 %
953 - Pond Reclamation and Renewal	0.00	0	6,000	6,000	0.00 %
953.2 - SFA Grant - Admin Fees	0.00	0	10,000	10,000	0.00 %
955.2 - SFA Grant - Fire Mitigation Helilog Operation	367,766.00	367,766	471,000	103,234	78.08 %
955.3 - FRWRN Grant Operations	0.00	0	180,000	180,000	0.00 %
956 - Entryway Improvements	300.00	300	5,000	4,700	6.00 %
<b>Subtotal - Operations</b>	<b>\$ 378,121.99</b>	<b>\$ 444,937</b>	<b>\$ 1,062,200</b>	<b>\$ 617,263</b>	<b>41.89 %</b>
<b>Capital Outlay</b>					

**Perry Park Metropolitan District**  
**STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**  
**GENERAL FUND CASH BASIS - (NON-GAAP)**

	Unaudited		ANNUAL BUDGET	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)	PERCENTAGE OF BUDGET
	1 MONTH ENDED	6 MONTHS ENDED			
	6/30/2023 ACTUAL	6/30/2023 ACTUAL			
<b>TOTAL EXPENDITURES</b>	\$ 378,121.99	\$ 444,937	\$ 1,062,200	\$ 617,263	41.89 %
<b>NET CHANGE IN FUND BALANCE</b>	\$ (315,672.88)	\$ (207,927)	\$ (157,950)	\$ (49,977)	
FUND BALANCE - BEGINNING OF YEAR	601,876.00	601,876	648,193		
FUND BALANCE - END OF YEAR	<u>\$286,203.12</u>	<u>393,949</u>	<u>490,243</u>		

**Perry Park Metropolitan District**  
**PROJECTS FUND - CASH BASIS**  
**Revenue & Expenditures - Budget vs. Actual**

Unaudited

	<b>1 MONTH ENDED 6/30/2023</b>	<b>6 MONTHS ENDED 6/30/2023</b>	<b>ANNUAL BUDGET</b>	<b>VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)</b>	<b>PERCENTAGE OF BUDGET</b>
	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>BUDGET</b>	<b>(NEGATIVE)</b>	<b>OF BUDGET</b>
<b>REVENUES</b>					
Grant Proceeds Helilog Operation	\$ 0	\$ 0	\$ 461,000	\$ (461,000)	0%
Grant Proceeds FRWRN	0	0	90,000	(90,000)	0%
Transfer from General Fund	0	0	121,000	(121,000)	0%
<b>TOTAL REVENUES</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 672,000</b>	<b>\$ (672,000)</b>	<b>0%</b>
<b>EXPENDITURES</b>					
<u>General</u>					
<u>Project Funds</u>					
Pond Reclamation and Renewal	\$ 0	\$ 0	\$ 6,000	\$ (6,000)	0%
SFA Grant - Admin Fees	0	0	10,000	(10,000)	0%
SFA Grant - Fire Mitigation Helilog Operation	367,766	367,766	471,000	(103,234)	78%
FRWRN Grant Operations	0	0	180,000	(180,000)	0%
Entryway Improvements	300	300	5,000	(4,700)	6%
<b>TOTAL EXPENDITURES</b>	<b>\$ 368,066</b>	<b>\$ 368,066</b>	<b>\$ 672,000</b>	<b>\$ (303,934)</b>	<b>55%</b>
 <b>NET CHANGE IN FUND BALANCE</b>	 <b>\$ (368,066)</b>	 <b>\$ (368,066)</b>	 <b>\$ 0</b>	 <b>\$ (368,066)</b>	
FUND BALANCE - BEGINNING OF YEAR	\$	0	\$	0	
FUND BALANCE - END OF YEAR	\$	(368,066)	\$	0	

**Perry Park Metropolitan District  
PERRY PARK CHECK LIST**

All Bank Accounts  
July 1, 2023 - July 31, 2023

Check Number	Check Date	Payee	Amount
<b>Payroll Checks</b>			
6918	07/10/23	Arthurs, Jill	92.35
6919	07/10/23	Brickweg, Joseph	92.35
6920	07/10/23	Hill, Darren	92.35
6921	07/10/23	Ostrowski, Steven	92.35
6922	07/10/23	Warren, Christian M	92.35
		<b>Payroll Check Total</b>	<u>461.75</u>
<b>Vendor Checks</b>			
6923	07/10/23	CEGR Law	2,753.50
6924	07/10/23	Collins Cole Flynn Winn & Ulmer, PLLC	2,393.00
6925	07/10/23	Colorado Special Districts Property & Liability Po	725.00
6926	07/10/23	CORE ELECTRIC COOPERATIVE	34.50
6927	07/10/23	Larkspur Elementary School	200.00
6928	07/10/23	Larkspur Outdoor Maintenance	2,406.25
6929	07/10/23	M R Hauling	11,550.00
6930	07/10/23	Martin and Wood Water Consultants, Inc.	4,235.00
6931	07/10/23	Parker Port-A-Potty, Inc.	600.00
6932	07/10/23	Perry Park Community Fund	3,090.76
6933	07/10/23	Perry Park Water and Sanitation District	1,735.00
6934	07/10/23	Special District Solutions, Inc.	3,922.37
6935	07/10/23	Autumn Accounting, LLC	76.50
		<b>Vendor Check Total</b>	<u>33,721.88</u>
		<b>Check List Total</b>	<u><u>34,183.63</u></u>

Check count = 18