



FINANCIAL STATEMENTS
For the Four Months Period Ended April 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>	<u>April 30, 2023</u> <u>Balance</u>	<u>March 31, 2023</u> <u>Balance</u>
Checking	N/A	\$ 54,337.14	\$ 78,143.59
Investment - General	4.6789%	\$ 10,140.09	\$ 10,101.20
Investment - Reserve	5.0273%	\$ 738,277.74	\$ 705,357.62
Investment - CTF	4.6789%	<u>\$ 37,719.64</u>	<u>\$ 37,574.88</u>
	Total Cash	<u>\$ 840,474.61</u>	<u>\$ 831,177.29</u>
Less:			
May Check Total		<u>\$ 66,560.47</u>	
	Total Cash	<u>\$ 773,914.14</u>	

Perry Park Metropolitan District

BALANCE SHEET - GOVERNMENTAL FUND

As of April 30, 2023

Unaudited

ASSETS

ASSETS

Cash and Investments	
Checking	\$ 54,337
Investment - General	10,140
Investment - Reserve	738,278
Investment - Conservation Trust Fund	37,720
Prepaid Expense	<u>4,298</u>
Subtotal - Cash Assets	844,773
Property Taxes Receivable	<u>74,915</u>
Non Current Assets	
Charitable Donations	(200)
Memorial	<u>1,490</u>
Total Non Current Assets	<u>1,290</u>
Total Assets	<u><u>\$ 920,978</u></u>

LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES

LIABILITIES

Total Liabilities 0

DEFERRED INFLOWS OF RESOURCES

Deferred Property Tax Revenue 74,915

Total deferred inflows of resources 74,915

FUND BALANCE

Restricted for:

 Emergencies 10,000

 Conservation Trust 3,471

 For Subsequent Years Expenses 4,298

 Unassigned 828,294

Total Fund balances 846,063

TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES \$ 920,978

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 4/30/2023 ACTUAL	4 MONTHS ENDED 4/30/2023 ACTUAL	ANNUAL BUDGET	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)	PERCENTAGE OF BUDGET
REVENUES					
301 - Property Taxes	\$ 43,381	\$ 131,453	\$ 206,368	\$ (74,915)	63.70%
302 - Specific Ownership Taxes	1,400	6,263	12,382	(6,119)	50.58%
303 - Conservation Trust Fund	0	3,939	7,000	(3,061)	56.27%
312 - Interest Income	3,108	11,768	6,500	5,268	181.05%
313 - Inclusion Cost Reimbursement	0	3,216	0	3,216	0.00%
TOTAL REVENUES	\$ 47,889	\$ 156,639	\$ 232,250	\$ (75,611)	67.44%
EXPENDITURES					
Operations:					
505 - Audit/Audit Exemption	\$ 480	\$ 480	\$ 500	20	96.00%
508 - Director's Fees/Expenses	500	2,000	12,000	10,000	16.67%
510 - Dues/Memberships	0	1,213	1,500	287	80.87%
513 - Elections	2,604	3,128	10,000	6,872	31.28%
515 - Engineering - Water Consultant	6,270	6,325	5,000	(1,325)	126.50%
517 - Fire mitigation	0	0	18,000	18,000	0.00%
521 - Gravel Pit	0	0	1,200	1,200	0.00%
530 - Information Technology	1,380	1,748	2,000	252	87.40%
535 - Insurance	0	0	4,800	4,800	0.00%
537 - Leased/Purchased Replacement Water	0	29	10,000	9,971	0.29%
540 - Legal	8,870	12,299	25,000	12,701	49.20%
543 - Management, Accounting, & Administration	3,162	9,555	30,000	20,445	31.85%
550 - Office Supplies/Meeting Expense & Postage	0	712	2,500	1,788	28.48%
559 - Entry Way Maintenance	1,245	1,245	15,000	13,755	8.30%
563 - Park Maintenance	0	176	0	(176)	0.00%
564 - CTF Expenses	0	0	5,000	5,000	0.00%
567 - Payroll Taxes	38	153	600	447	25.50%
569 - Postage	0	70	0	(70)	0.00%
571.6 - Repairs & Maintenance	108	216	1,500	1,284	14.40%
572 - Seasonal Activities	13,250	13,250	15,000	1,750	88.33%
574 - Slash Pick-up and Burn	0	3,616	80,000	76,384	4.52%
582 - Treasurer's Fees	651	1,972	3,100	1,128	63.61%
585 - Utilities	35	162	500	338	32.40%
588 - Weed & Pest Control	0	0	6,000	6,000	0.00%
597 - Contingency	0	0	10,000	10,000	0.00%
598 - Emergency Reserves	0	0	10,000	10,000	0.00%
598.1 - Transfer to Projects Fund	0	0	121,000	121,000	0.00%
Subtotal - Operations	\$ 38,593	\$ 58,349	\$ 390,200	\$ 331,851	14.95%
Capital Outlay					
TOTAL EXPENDITURES	\$ 38,593	\$ 58,349	\$ 390,200	\$ 331,851	14.95%
NET CHANGE IN FUND BALANCE	\$ 9,296	\$ 98,290	\$ (157,950)	\$ 256,240	
FUND BALANCE - BEGINNING OF YEAR	<u>772,932</u>	<u>763,532</u>	<u>749,943</u>		
FUND BALANCE - END OF YEAR	<u><u>\$782,228</u></u>	<u><u>861,822</u></u>	<u><u>591,993</u></u>		

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

Unaudited

	1 MONTH ENDED 4/30/2023	4 MONTHS ENDED 4/30/2023	ANNUAL BUDGET	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)	PERCENTAGE OF BUDGET
	ACTUAL	ACTUAL	BUDGET	(NEGATIVE)	OF BUDGET
REVENUES					
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%
TOTAL REVENUES	\$ 0	\$ 0	\$ 672,000	\$ (672,000)	0%
EXPENDITURES					
<u>General</u>					
<u>Debt Service</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	0	0	471,000	(471,000)	0%
FRWRN Grant Operations	0	0	180,000	(180,000)	0%
Entryway Improvements	0	0	5,000	(5,000)	0%
TOTAL EXPENDITURES	\$ 0	\$ 0	\$ 672,000	\$ (672,000)	0%

FUND BALANCE - BEGINNING OF YEAR \$ 0

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

All Bank Accounts
April 1, 2023 - April 30, 2023

Check Number	Check Date	Payee	Amount
Payroll Checks			
6869	04/07/23	Brickweg, Joseph	92.35
6870	04/07/23	King, Sean E	92.35
6871	04/07/23	Ostrowski, Steven	92.35
6872	04/07/23	Schwam, Bonnie R	92.35
6873	04/07/23	Warren, Christian M	92.35
		Payroll Check Total	<u>461.75</u>
Vendor Checks			
6874	04/10/23	Autumn Accounting, LLC	76.50
6875	04/10/23	CEGR Law	8,869.50
6876	04/10/23	Cheetah Printing Design	186.00
6877	04/10/23	Colorado Community Media	30.08
6878	04/10/23	CORE ELECTRIC COOPERATIVE	34.50
6879	04/10/23	Larkspur Outdoor Maintenance	1,245.00
6880	04/10/23	Martin and Wood Water Consultants, Inc.	6,270.00
6881	04/10/23	Parker Port-A-Potty, Inc.	108.00
6882	04/10/23	Special District Solutions, Inc.	6,029.14
6883	04/19/23	ColoTrust	30,000.00
6884	04/19/23	J & M Displays Inc.	13,250.00
		Vendor Check Total	<u>66,098.72</u>
		Check List Total	<u><u>66,560.47</u></u> ✓

Check count = 16