



FINANCIAL STATEMENTS
For the Eight Months Period Ended August 31, 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>August 31, 2023</u> <u>Balance</u>	<u>July 31, 2023</u> <u>Balance</u>
Checking	N/A	\$ 240,182.56	\$ 71,742.97
Investment - General	5.1526%	\$ 10,311.53	\$ 10,266.50
Investment - Reserve	5.4503%	\$ 564,662.29	\$ 378,363.38
Investment - CTF	5.1526%	<u>\$ 41,479.44</u>	<u>\$ 41,298.35</u>
	Total Cash	<u>\$ 856,635.82</u>	<u>\$ 501,671.20</u>
Less:			
	September Check Total	<u>\$ 211,744.09</u>	
	Total Cash	<u>\$ 644,891.73</u>	

Perry Park Metropolitan District

BALANCE SHEET - GOVERNMENTAL FUND

As of August 31, 2023

Unaudited

ASSETS

ASSETS

Cash and Investments		
Checking	\$	240,183
Investment - General		10,312
Investment - Reserve		564,662
Investment - Conservation Trust Fund		41,479
Prepaid Expense		<u>4,298</u>

Subtotal - Cash Assets 860,934

Property Taxes Receivable 3,072

Total Assets \$ 864,006

LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES

LIABILITIES

Total Liabilities 0

DEFERRED INFLOWS OF RESOURCES

Deferred Property Tax Revenue 3,072

Total deferred inflows of resources 3,072

FUND BALANCE

Restricted for:		
Emergencies		10,000
Conservation Trust		3,471
For Subsequent Years Expenses		4,298
Unassigned		<u>843,165</u>

Total Fund balances 860,934

TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES \$ 864,006

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 8/31/2023 ACTUAL	8 MONTHS ENDED 8/31/2023 ACTUAL	ANNUAL BUDGET	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)	PERCENTAGE OF BUDGET
REVENUES					
301 - Property Taxes	\$ 963	\$ 203,296	\$ 206,368	\$ (3,072)	98.51%
302 - Specific Ownership Taxes	1,788	13,008	12,382	626	105.06%
303 - Conservation Trust Fund	0	7,030	7,000	30	100.43%
312 - Interest Income	2,685	23,056	6,500	16,556	354.71%
313 - Inclusion Cost Reimbursement	0	3,216	0	3,216	0.00%
TOTAL REVENUES	\$ 5,436	\$ 249,606	\$ 232,250	\$ 17,356	107.47%
EXPENDITURES					
Operations:					
505 - Audit/Audit Exemption	\$ 0	\$ 480	\$ 500	\$ 20	96.00%
506.4 - Bank Service Charges	4	16	0	(16)	0.00%
508 - Director's Fees/Expenses	500	4,500	12,000	7,500	37.50%
509 - Donations	0	914	0	(914)	0.00%
510 - Dues/Memberships	0	1,213	1,500	287	80.87%
513 - Elections	0	7,437	10,000	2,563	74.37%
515 - Engineering - Water Consultant	3,355	14,630	5,000	(9,630)	292.60%
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	0	1,934	2,000	66	96.70%
535 - Insurance	0	725	4,800	4,075	15.10%
537 - Leased/Purchased Replacement Water	0	1,764	10,000	8,236	17.64%
540 - Legal	0	22,561	25,000	2,439	90.24%
543 - Management, Accounting, & Administration	2,366	22,743	30,000	7,257	75.81%
550 - Office Supplies/Meeting Expense & Postage	0	712	2,500	1,788	28.48%
559 - Landscaping & Open Space Maintenance	7,229	11,019	15,000	3,981	73.46%
563 - Park Maintenance	79	656	0	(656)	0.00%
564 - CTF Expenses	0	0	5,000	5,000	0.00%
567 - Payroll Taxes	38	344	600	256	57.33%
569 - Postage	0	70	0	(70)	0.00%
571.6 - Repairs & Maintenance	100	416	1,500	1,084	27.73%
572 - Seasonal Activities	516	15,492	15,000	(492)	103.28%
574 - Slash Pick-up and Burn	0	15,166	80,000	64,834	18.96%
582 - Treasurer's Fees	15	3,052	3,100	48	98.45%
585 - Utilities	35	300	500	200	60.00%
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	\$ 14,237	\$ 126,144	\$ 390,200	\$ 264,056	32.33%
Capital Outlay					
TOTAL EXPENDITURES	\$ 14,237	\$ 126,144	\$ 390,200	\$ 264,056	32.33%
NET CHANGE IN FUND BALANCE	\$ (8,801)	\$ 123,462	\$ (157,950)	\$ 281,412	
FUND BALANCE - BEGINNING OF YEAR	895,792	763,532	749,943		
FUND BALANCE - END OF YEAR	<u>886,991</u>	<u>886,994</u>	<u>591,993</u>		

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

Unaudited

	1 MONTH ENDED 8/31/2023	8 MONTHS ENDED 8/31/2023	ANNUAL BUDGET	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)	PERCENTAGE OF BUDGET
	ACTUAL	ACTUAL	BUDGET	(NEGATIVE)	OF BUDGET
REVENUES					
Grant Proceeds Helilog Operation	\$ 357,766	\$ 357,766	\$ 461,000	\$ (103,234)	78 %
Grant Proceeds FRWRN	0	0	90,000	(90,000)	0 %
Transfer from General Fund	0	0	121,000	(121,000)	0 %
TOTAL REVENUES	\$ 357,766	\$ 357,766	\$ 672,000	\$ (314,234)	53 %
EXPENDITURES					
<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	0	367,766	471,000	(103,234)	78 %
FRWRN Grant Operations	0	0	180,000	(180,000)	0 %
Entryway Improvements	0	300	5,000	(4,700)	6 %
TOTAL EXPENDITURES	\$ 0	\$ 368,066	\$ 672,000	\$ (303,934)	55 %
NET CHANGE IN FUND BALANCE	\$ 357,766	\$ (10,300)	\$ 0	\$ (10,300)	
FUND BALANCE - BEGINNING OF YEAR	\$ 0	\$ 0	0	0	
FUND BALANCE - END OF YEAR	\$ (10,300)	\$ 0	0	0	

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

All Bank Accounts

September 1, 2023 - September 30, 2023

Check Number	Check Date	Payee	Amount
Payroll Checks			
6953	09/11/23	Arthurs, Jill	184.70
6954	09/11/23	Brickweg, Joseph	184.70
6955	09/11/23	Hill, Darren	184.70
6956	09/11/23	Ostrowski, Steven	184.70
6957	09/11/23	Warren, Christian M	184.70
Payroll Check Total			<u>923.50</u>
Vendor Checks			
6958	09/11/23	Autumn Accounting, LLC	153.00
6959	09/11/23	CEGR Law	123.00
6960	09/11/23	Christian Warren	375.00
6961	09/11/23	Collins Cole Flynn Winn & Ulmer, PLLC	772.00
6962	09/11/23	Colorado Special Districts Property & Liability Po	445.00
6963	09/11/23	ColoTrust	173,883.00
6964	09/11/23	CORE ELECTRIC COOPERATIVE	13.50
6965	09/11/23	Larkspur Outdoor Maintenance	1,581.00
6966	09/11/23	Martin and Wood Water Consultants, Inc.	165.00
6967	09/11/23	Parker Port-A-Potty, Inc.	100.00
6968	09/11/23	Special District Solutions, Inc.	3,210.09
6969	09/11/23	ColoTrust	30,000.00
Vendor Check Total			<u>210,820.59</u>
Check List Total			<u>211,744.09</u>

Check count = 17