



FINANCIAL STATEMENTS
For the Twelve Months Period Ended December 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>December 31, 2023</u> <u>Balance</u>	<u>November 30, 2023</u> <u>Balance</u>
Checking	N/A	\$ 19,115.40	\$ 32,272.77
Investment - General	5.2309%	\$ 10,492.32	\$ 10,445.83
Investment - Reserve	5.5660%	\$ 751,700.34	\$ 748,155.71
Investment - CTF	5.2309%	<u>\$ 48,640.67</u>	<u>\$ 44,525.84</u>
	Total Cash	<u>\$ 829,948.73</u>	<u>\$ 835,400.15</u>
Less:			
	January Check Total	<u>\$ 3,869.66</u>	
	Total Cash	<u>\$ 826,079.07</u>	

Perry Park Metropolitan District
BALANCE SHEET - GOVERNMENTAL FUND
As of December 31, 2023

Unaudited

ASSETS

ASSETS

Cash and Investments	
Checking	\$ 19,115
Investment - General	10,492
Investment - Reserve	751,700
Investment - Conservation Trust Fund	48,641
Prepaid Expense	<u>4,298</u>

Subtotal - Cash Assets 834,246

Total Assets \$ 834,246

LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES

LIABILITIES

Total Liabilities 0

DEFERRED INFLOWS OF RESOURCES

Total deferred inflows of resources 0

FUND BALANCE

Restricted for:

Emergencies	10,000
Conservation Trust	3,471
For Subsequent Years Expenses	4,298
Unassigned	<u>816,477</u>

Total Fund balances 834,246

TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES

\$ 834,246

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 12/31/2023 ACTUAL	12 MONTHS ENDED 12/31/2023 ACTUAL	ANNUAL BUDGET	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)	PERCENTAGE OF BUDGET
REVENUES					
301 - Property Taxes	\$ 0	\$ 206,368	\$ 206,368	\$ 0	100.00%
302 - Specific Ownership Taxes	1,238	19,137	12,382	6,755	154.55%
303 - Conservation Trust Fund	3,906	13,414	7,000	6,414	191.63%
312 - Interest Income	3,800	37,335	6,500	30,835	574.38%
313 - Inclusion Cost Reimbursement	0	3,216	0	3,216	0.00%
TOTAL REVENUES	\$ 8,944	\$ 279,470	\$ 232,250	\$ 47,220	120.33%
EXPENDITURES					
Operations:					
505 - Audit/Audit Exemption	\$ 0	\$ 480	\$ 500	\$ 20	96.00%
506.4 - Bank Service Charges	4	42	0	(42)	0.00%
508 - Director's Fees/Expenses	900	8,707	12,000	3,293	72.56%
509 - Donations	0	914	0	(914)	0.00%
510 - Dues/Memberships	10	1,223	1,500	277	81.53%
513 - Elections	0	7,437	10,000	2,563	74.37%
515 - Engineering - Water Consultant	1,100	16,115	5,000	(11,115)	322.30%
517 - Fire mitigation	0	600	18,000	17,400	3.33%
521 - Gravel Pit	0	1,200	1,200	0	100.00%
530 - Information Technology	0	1,934	2,000	66	96.70%
535 - Insurance	0	6,445	4,800	(1,645)	134.27%
537 - Leased/Purchased Replacement Water	0	2,014	10,000	7,986	20.14%
540 - Legal	6,311	31,646	25,000	(6,646)	126.58%
543 - Management, Accounting, & Administration	2,261	34,507	30,000	(4,507)	115.02%
550 - Office Supplies/Meeting Expense & Postage	0	1,412	2,500	1,088	56.48%
559 - Landscaping & Open Space Maintenance	896	8,439	15,000	6,561	56.26%
563 - Park Maintenance	0	656	0	(656)	0.00%
564 - CTF Expenses	0	0	5,000	5,000	0.00%
567 - Payroll Taxes	69	597	600	3	99.50%
569 - Postage	0	70	0	(70)	0.00%
571.6 - Repairs & Maintenance	110	1,796	1,500	(296)	119.73%
572 - Seasonal Activities	394	17,694	15,000	(2,694)	117.96%
574 - Slash Pick-up and Burn	0	26,986	80,000	53,014	33.73%
582 - Treasurer's Fees	0	3,101	3,100	(1)	100.03%
585 - Utilities	40	381	500	119	76.20%
588 - Weed & Pest Control	0	6,000	6,000	0	100.00%
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	2,300	12,600	121,000	108,400	10.41%
Subtotal - Operations	\$ 14,395	\$ 192,996	\$ 390,200	\$ 197,204	49.46%
Capital Outlay					
TOTAL EXPENDITURES	\$ 14,395	\$ 192,996	\$ 390,200	\$ 197,204	49.46%
NET CHANGE IN FUND BALANCE	\$ (5,451)	\$ 86,474	\$ (157,950)	\$ 244,424	
FUND BALANCE - BEGINNING OF YEAR	855,453	763,532	749,943		
FUND BALANCE - END OF YEAR	<u>850,002</u>	<u>850,006</u>	<u>591,993</u>		

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

Unaudited

	1 MONTH ENDED 12/31/2023	12 MONTHS ENDED 12/31/2023	ANNUAL BUDGET	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)	PERCENTAGE OF BUDGET
	ACTUAL	ACTUAL	BUDGET	(NEGATIVE)	OF BUDGET
REVENUES					
Grant Proceeds Helilog Operation	\$ 0	\$ 417,406	\$ 461,000	\$ (43,594)	91 %
Grant Proceeds FRWRN	0	0	90,000	(90,000)	0 %
Transfer from General Fund	2,300	12,600	121,000	(108,400)	10 %
TOTAL REVENUES	\$ 2,300	\$ 430,006	\$ 672,000	\$ (241,994)	64 %
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	427,406	471,000	(43,594)	91 %
FRWRN Grant Operations	0	0	180,000	(180,000)	0 %
Entryway Improvements	2,300	2,600	5,000	(2,400)	52 %
TOTAL EXPENDITURES	\$ 2,300	\$ 430,006	\$ 672,000	\$ (241,994)	64 %

FUND BALANCE - BEGINNING OF YEAR

\$ 0 \$ 0

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

All Bank Accounts
January 1, 2024 - January 31, 2024

Check Number	Check Date	Payee	Amount
Payroll Checks			
7019	01/05/24	Arthurs, Jill	92.35
7020	01/05/24	Brickweg, Joseph	92.35
7021	01/05/24	Hill, Darren	92.35
7022	01/05/24	Ostrowski, Steven	92.35
7023	01/05/24	Warren, Christian M	92.35
Payroll Check Total			<u>461.75</u>
Vendor Checks			
7024	01/05/24	CORE ELECTRIC COOPERATIVE	56.69
7025	01/05/24	Martin and Wood Water Consultants, Inc.	165.00
7026	01/05/24	Parker Port-A-Potty, Inc.	110.00
7027	01/05/24	Special District Solutions, Inc.	2,684.42
7028	01/07/24	CEGR Law	357.00
7029	01/07/24	Colorado Community Media	34.80
Vendor Check Total			<u>3,407.91</u>
Check List Total			<u><u>3,869.66</u></u>

Check count = 11