



FINANCIAL STATEMENTS
For the Seven Months Period Ended July 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>July 31, 2023</u> <u>Balance</u>	<u>June 30, 2023</u> <u>Balance</u>
Checking	N/A	\$ 71,742.97	\$ 106,557.55
Investment - General	4.9601%	\$ 10,266.50	\$ 10,223.36
Investment - Reserve	5.2860%	\$ 378,363.38	\$ 376,668.76
Investment - CTF	4.9601%	<u>\$ 41,298.35</u>	<u>\$ 41,124.75</u>
	Total Cash	<u>\$ 501,671.20</u>	<u>\$ 534,574.42</u>
Less:			
	August Check Total	<u>\$ 8,218.43</u>	
	Total Cash	<u>\$ 493,452.77</u>	

Perry Park Metropolitan District
BALANCE SHEET - GOVERNMENTAL FUND

As of July 31, 2023

Unaudited

ASSETS

ASSETS

Cash and Investments		
Checking	\$	71,743
Investment - General		10,267
Investment - Reserve		378,363
Investment - Conservation Trust Fund		41,298
Prepaid Expense		<u>4,298</u>

Subtotal - Cash Assets 505,969

Property Taxes Receivable 4,035

Total Assets \$ 510,004

LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES

LIABILITIES

Total Liabilities 0

DEFERRED INFLOWS OF RESOURCES

Deferred Property Tax Revenue 4,035

Total deferred inflows of resources 4,035

FUND BALANCE

Restricted for:		
Emergencies		10,000
Conservation Trust		3,471
For Subsequent Years Expenses		4,298
Unassigned		<u>488,200</u>

Total Fund balances 505,969

TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES \$ 510,004

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 7/31/2023 ACTUAL	7 MONTHS ENDED 7/31/2023 ACTUAL	ANNUAL BUDGET	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)	PERCENTAGE OF BUDGET
REVENUES					
301 - Property Taxes	\$ 3,505	\$ 202,333	\$ 206,368	\$ (4,035)	98.04%
302 - Specific Ownership Taxes	1,654	11,220	12,382	(1,162)	90.62%
303 - Conservation Trust Fund	0	7,030	7,000	30	100.43%
312 - Interest Income	2,001	20,371	6,500	13,871	313.40%
313 - Inclusion Cost Reimbursement	0	3,216	0	3,216	0.00%
TOTAL REVENUES	\$ 7,160	\$ 244,170	\$ 232,250	\$ 11,920	105.13%
EXPENDITURES					
Operations:					
505 - Audit/Audit Exemption	\$ 0	\$ 480	\$ 500	\$ 20	96.00%
506.4 - Bank Service Charges	4	12	0	(12)	0.00%
508 - Director's Fees/Expenses	500	4,000	12,000	8,000	33.33%
509 - Donations	914	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	4,235	11,275	5,000	(6,275)	225.50%
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	0	1,934	2,000	66	96.70%
535 - Insurance	725	725	4,800	4,075	15.10%
537 - Leased/Purchased Replacement Water	1,735	1,764	10,000	8,236	17.64%
540 - Legal	8,119	22,561	25,000	2,439	90.24%
543 - Management, Accounting, & Administration	3,922	20,377	30,000	9,623	67.92%
550 - Office Supplies/Meeting Expense & Postage	0	712	2,500	1,788	28.48%
559 - Landscaping & Open Space Maintenance	1,381	3,790	15,000	11,210	25.27%
563 - Park Maintenance	0	577	0	(577)	0.00%
564 - CTF Expenses	0	0	5,000	5,000	0.00%
567 - Payroll Taxes	38	306	600	294	51.00%
569 - Postage	0	70	0	(70)	0.00%
571.6 - Repairs & Maintenance	100	316	1,500	1,184	21.07%
572 - Seasonal Activities	1,726	14,976	15,000	24	99.84%
574 - Slash Pick-up and Burn	11,550	15,166	80,000	64,834	18.96%
582 - Treasurer's Fees	54	3,037	3,100	63	97.97%
585 - Utilities	35	266	500	234	53.20%
588 - Weed & Pest Control	6,000	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	0	0	121,000	121,000	0.00%
Subtotal - Operations	\$ 41,038	\$ 117,908	\$ 390,200	\$ 272,292	30.22%
Capital Outlay					
TOTAL EXPENDITURES	\$ 41,038	\$ 117,908	\$ 390,200	\$ 272,292	30.22%
NET CHANGE IN FUND BALANCE	\$ (33,878)	\$ 126,262	\$ (157,950)	\$ 284,212	
FUND BALANCE - BEGINNING OF YEAR	923,670	763,532	749,943		
FUND BALANCE - END OF YEAR	<u>\$889,792</u>	<u>889,794</u>	<u>591,993</u>		

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

Unaudited

	1 MONTH ENDED 7/31/2023	7 MONTHS ENDED 7/31/2023	ANNUAL BUDGET	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)	PERCENTAGE OF BUDGET
	ACTUAL	ACTUAL	BUDGET	(NEGATIVE)	OF BUDGET
REVENUES					
Grant Proceeds Helilog Operation	\$ 0	\$ 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>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	\$ 0	\$ (368,066)	\$ 0	\$ (368,066)	
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

August 1, 2023 - August 31, 2023

Check Number	Check Date	Payee	Amount
Payroll Checks			
6939	08/07/23	Arthurs, Jill	92.35
6940	08/07/23	Brickweg, Joseph	92.35
6941	08/07/23	Hill, Darren	92.35
6942	08/07/23	Ostrowski, Steven	92.35
6943	08/07/23	Warren, Christian M	92.35
Payroll Check Total			<u>461.75</u>
Vendor Checks			
6944	08/07/23	Autumn Accounting, LLC	76.50
6945	08/07/23	Chris Warren	516.28
6946	08/07/23	CORE ELECTRIC COOPERATIVE	34.50
6947	08/07/23	Jill Arthurs	79.48
6948	08/07/23	Larkspur Outdoor Maintenance	1,229.25
6949	08/07/23	Martin and Wood Water Consultants, Inc.	3,355.00
6950	08/07/23	Parker Port-A-Potty, Inc.	100.00
6951	08/07/23	Special District Solutions, Inc.	2,365.67
Vendor Check Total			<u>7,756.68</u>
Check List Total			<u>8,218.43</u>

Check count = 13