



FINANCIAL STATEMENTS
For the Five Months Period Ended May 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>May 31, 2023</u> <u>Balance</u>	<u>April 30, 2023</u> <u>Balance</u>
Checking	N/A	\$ 60,365.24	\$ 54,337.14
Investment - General	4.8665%	\$ 10,182.10	\$ 10,140.09
Investment - Reserve	5.1483%	\$ 741,508.37	\$ 738,277.74
Investment - CTF	4.8665%	<u>\$ 37,875.83</u>	<u>\$ 37,719.64</u>
	Total Cash	<u>\$ 849,931.54</u>	<u>\$ 840,474.61</u>
Less:			
June Check Total		<u>\$ 11,274.39</u>	
	Total Cash	<u>\$ 838,657.15</u>	

Perry Park Metropolitan District
Balance Sheet
As of May 31, 2023

Unaudited

Assets

ASSETS

Cash and Investments		
Checking	\$	60,365.24
Investment - General		10,182.10
Investment - Reserve		741,508.37
Investment - Conservation Trust Fund		37,875.83
Prepaid Expense		<u>4,298.00</u>

Subtotal - Cash Assets 854,229.54

Property Taxes Receivable 62,188.79

Non Current Assets

Charitable Donations		(200.00)
Memorial		<u>1,489.88</u>

Total Non Current Assets 1,289.88

Total Assets \$ 917,708.21

LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES

LIABILITIES

Total Liabilities 0.00

DEFERRED INFLOWS OF RESOURCES

Deferred Property Tax Revenue 62,188.79

Total deferred inflows of resources 62,188.79

FUND BALANCE

Restricted for:

Emergencies		10,000.00
Conservation Trust		3,471.00
For Subsequent Years Expenses		4,298.00
Unassigned		<u>837,750.42</u>

Total Fund balances 855,519.42

TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE \$ 917,708.21

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	5 MONTHS ENDED			
	5/31/2023 ACTUAL	5/31/2023 ACTUAL			
REVENUES					
301 - Property Taxes	\$ 12,725.92	\$ 144,179	\$ 206,368	(62,189)	69.86%
302 - Specific Ownership Taxes	1,742.34	8,005	12,382	(4,377)	64.65%
303 - Conservation Trust Fund	0.00	3,939	7,000	(3,061)	56.27%
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	3,454.15	15,222	6,500	8,722	234.18%
313 - Inclusion Cost Reimbursement	0.00	3,216	0	3,216	0.00%
TOTAL REVENUES	\$ 17,922.41	\$ 174,561	\$ 904,250	(729,689)	19.30%
EXPENDITURES					
Operations:					
505 - Audit/Audit Exemption	\$ 0.00	\$ 480	\$ 500	20	96.00%
506.4 - Bank Service Charges	4.00	4	0	(4)	0.00%
508 - Director's Fees/Expenses	500.00	2,500	12,000	9,500	20.83%
510 - Dues/Memberships	0.00	1,213	1,500	287	80.87%
513 - Elections	3,086.27	6,215	10,000	3,785	62.15%
515 - Engineering - Water Consultant	385.00	6,710	5,000	(1,710)	134.20%
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	185.88	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	600.00	12,899	25,000	12,101	51.60%
543 - Management, Accounting, & Administration	3,023.04	12,578	30,000	17,422	41.93%
550 - Office Supplies/Meeting Expense & Postage	0.00	712	2,500	1,788	28.48%
559 - Entry Way Maintenance	116.25	1,361	15,000	13,639	9.07%
563 - Park Maintenance	301.00	477	0	(477)	0.00%
564 - CTF Expenses	0.00	0	5,000	5,000	0.00%
567 - Payroll Taxes	38.25	191	600	409	31.83%
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	191.29	2,163	3,100	937	69.77%
585 - Utilities	34.50	197	500	303	39.40%
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	0.00	0	471,000	471,000	0.00%
955.3 - FRWRN Grant Operations	0.00	0	180,000	180,000	0.00%
956 - Entryway Improvements	0.00	0	5,000	5,000	0.00%
Subtotal - Operations	\$ 8,465.48	\$ 66,815	\$ 1,062,200	995,385	6.29%

Capital Outlay

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		5 MONTHS ENDED		ANNUAL BUDGET	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)	PERCENTAGE OF BUDGET
	5/31/2023		5/31/2023				
	ACTUAL	ACTUAL	ACTUAL	ACTUAL			
TOTAL EXPENDITURES	\$ 8,465.48	\$ 66,815	\$ 1,062,200	\$ 995,385		6.29 %	
NET CHANGE IN FUND BALANCE	\$ 9,456.93	\$ 107,746	\$ (157,950)	\$ 265,696			
FUND BALANCE - BEGINNING OF YEAR	601,876.00	601,876	648,193				
FUND BALANCE - END OF YEAR	<u>\$611,332.93</u>	<u>709,622</u>	<u>490,243</u>				

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

Unaudited

	1 MONTH ENDED 5/31/2023	5 MONTHS ENDED 5/31/2023	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>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 \$ 0

Perry Park Metropolitan District
PERRY PARK CHECK LIST

All Bank Accounts

June 1, 2023 - June 30, 2023

Check Number	Check Date	Payee	Amount
Payroll Checks			
6900	06/10/23	Arthurs, Jill	184.70
6901	06/10/23	Brickweg, Joseph	184.70
6902	06/10/23	Hill, Darren	184.70
6903	06/10/23	Ostrowski, Steven	184.70
6904	06/10/23	Warren, Christian M	184.70
Payroll Check Total			<u>923.50</u>
Vendor Checks			
6905	06/06/23	Autumn Accounting, LLC	153.00
6906	06/06/23	CEGR Law	883.00
6907	06/06/23	Collins Cole Flynn Winn & Ulmer, PLLC	661.00
6909	06/06/23	Douglas County Clerk & Recorder	25.00
6910	06/06/23	Larkspur Outdoor Maintenance	1,047.75
6911	06/06/23	Martin and Wood Water Consultants, Inc.	330.00
6912	06/06/23	Parker Port-A-Potty, Inc.	100.00
6913	06/06/23	Special District Solutions, Inc.	5,241.64
6914	06/06/23	WISEMAN WELDING LLC	1,575.00
6915	06/06/23	CORE Electric Cooperative	300.00
6916	06/06/23	CORE ELECTRIC COOPERATIVE	34.50
Vendor Check Total			<u>10,350.89</u>
Check List Total			<u><u>11,274.39</u></u>

Check count = 16