



FINANCIAL STATEMENTS
For the Eleven Months Period Ended November 30, 2023
Cash Basis (Non-GAAP)
Unaudited

**PERRY PARK METROPOLITAN DISTRICT
SCHEDULE OF CASH POSITION
UNAUDITED**

<u>FINANCIAL INSTITUTION</u>	<u>RATE</u>	<u>November 30, 2023</u> <u>Balance</u>	<u>October 31, 2023</u> <u>Balance</u>
Checking	N/A	\$ 32,272.77	\$ 24,429.96
Investment - General	5.2147%	\$ 10,445.83	\$ 10,401.15
Investment - Reserve	5.5601%	\$ 748,155.71	\$ 774,712.97
Investment - CTF	5.2147%	<u>\$ 44,525.84</u>	<u>\$ 44,335.43</u>
	Total Cash	<u>\$ 835,400.15</u>	<u>\$ 853,879.51</u>
Less:			
	December Check Total	<u>\$ 14,488.74</u>	
	Total Cash	<u>\$ 820,911.41</u>	

Perry Park Metropolitan District
BALANCE SHEET - GOVERNMENTAL FUND
As of November 30, 2023

Unaudited

ASSETS

ASSETS

Cash and Investments		
Checking	\$	24,430
Investment - General		10,401
Investment - Reserve		774,713
Investment - Conservation Trust Fund		44,335
Prepaid Expense		<u>4,298</u>

Subtotal - Cash Assets		858,177
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Property Taxes Receivable		<u>308</u>
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Total Assets	\$	<u><u>858,485</u></u>
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LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES

LIABILITIES

Total Liabilities		<u>0</u>
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DEFERRED INFLOWS OF RESOURCES

Deferred Property Tax Revenue		<u>308</u>
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Total deferred inflows of resources		<u>308</u>
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FUND BALANCE

Restricted for:		
Emergencies		10,000
Conservation Trust		3,471
For Subsequent Years Expenses		4,298
Unassigned		<u>840,408</u>

Total Fund balances		<u>858,177</u>
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TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES

	\$	<u><u>858,485</u></u>
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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 11/30/2023 ACTUAL	10 MONTHS ENDED 11/30/2023 ACTUAL	ANNUAL BUDGET	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)	PERCENTAGE OF BUDGET
REVENUES					
301 - Property Taxes	\$ 475	\$ 206,060	\$ 206,368	\$ (308)	99.85%
302 - Specific Ownership Taxes	1,647	16,215	12,382	3,833	130.96%
303 - Conservation Trust Fund	0	9,508	7,000	2,508	135.83%
312 - Interest Income	3,740	29,834	6,500	23,334	458.98%
313 - Inclusion Cost Reimbursement	0	3,216	0	3,216	0.00%
TOTAL REVENUES	\$ 5,862	\$ 264,833	\$ 232,250	\$ 32,583	114.03%
EXPENDITURES					
Operations:					
505 - Audit/Audit Exemption	\$ 0	\$ 480	\$ 500	\$ 20	96.00%
506.4 - Bank Service Charges	4	24	0	(24)	0.00%
508 - Director's Fees/Expenses	1,032	6,907	12,000	5,093	57.56%
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	220	15,015	5,000	(10,015)	300.30%
517 - Fire mitigation	600	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	1,170	4,800	3,630	24.38%
537 - Leased/Purchased Replacement Water	0	1,764	10,000	8,236	17.64%
540 - Legal	671	24,127	25,000	873	96.51%
543 - Management, Accounting, & Administration	2,984	28,937	30,000	1,063	96.46%
550 - Office Supplies/Meeting Expense & Postage	700	1,412	2,500	1,088	56.48%
559 - Landscaping & Open Space Maintenance	943	13,543	15,000	1,457	90.29%
563 - Park Maintenance	0	656	0	(656)	0.00%
564 - CTF Expenses	0	0	5,000	5,000	0.00%
567 - Payroll Taxes	38	459	600	141	76.50%
569 - Postage	0	70	0	(70)	0.00%
571.6 - Repairs & Maintenance	1,060	1,576	1,500	(76)	105.07%
572 - Seasonal Activities	1,308	17,300	15,000	(2,300)	115.33%
574 - Slash Pick-up and Burn	0	13,966	80,000	66,034	17.46%
582 - Treasurer's Fees	8	3,096	3,100	4	99.87%
585 - Utilities	14	327	500	173	65.40%
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	10,000	121,000	111,000	8.26%
Subtotal - Operations	\$ 9,582	\$ 154,127	\$ 390,200	\$ 236,073	39.50%
Capital Outlay					
TOTAL EXPENDITURES	\$ 9,582	\$ 154,127	\$ 390,200	\$ 236,073	39.50%
NET CHANGE IN FUND BALANCE	\$ (3,720)	\$ 110,706	\$ (157,950)	\$ 268,656	
FUND BALANCE - BEGINNING OF YEAR	877,953	763,532	749,943		
FUND BALANCE - END OF YEAR	<u>\$874,233</u>	<u>874,238</u>	<u>591,993</u>		

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

Unaudited

	1 MONTH ENDED 11/30/2023	10 MONTHS ENDED 11/30/2023	ANNUAL BUDGET	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)	PERCENTAGE OF BUDGET
	ACTUAL	ACTUAL	BUDGET	(NEGATIVE)	OF BUDGET
REVENUES					
Grant Proceeds Helilog Operation	\$ 59,640	\$ 417,406	\$ 461,000	\$ (43,594)	91 %
Grant Proceeds FRWRN	0	0	90,000	(90,000)	0 %
Transfer from General Fund	0	10,000	121,000	(111,000)	8 %
TOTAL REVENUES	\$ 59,640	\$ 427,406	\$ 672,000	\$ (244,594)	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	0	300	5,000	(4,700)	6 %
TOTAL EXPENDITURES	\$ 0	\$ 427,706	\$ 672,000	\$ (244,294)	64 %
 NET CHANGE IN FUND BALANCE	 \$ 59,640	 \$ (300)	 \$ 0	 \$ (300)	
FUND BALANCE - BEGINNING OF YEAR		\$ 0	\$ 0		
FUND BALANCE - END OF YEAR		\$ (300)	\$ 0		

Perry Park Metropolitan District

PERRY PARK CHECK LIST

All Bank Accounts

December 1, 2023 - December 31, 2023

Check Number	Check Date	Payee	Amount
Payroll Checks			
7002	12/11/23	Arthurs, Jill	184.70
7003	12/11/23	Brickweg, Joseph	184.70
7004	12/11/23	Hill, Darren	184.70
7005	12/11/23	Ostrowski, Steven	184.70
7006	12/11/23	Warren, Christian M	184.70
Payroll Check Total			<u>923.50</u>
Vendor Checks			
7007	12/11/23	Autumn Accounting, LLC	153.00
7008	12/11/23	CEGR Law	6,207.00
7009	12/11/23	Collins Cole Flynn Winn & Ulmer, PLLC	103.50
7010	12/11/23	CORE ELECTRIC COOPERATIVE	40.35
7011	12/11/23	David E. Archer & Associates, Inc.	2,300.00
7012	12/11/23	Larkspur Outdoor Maintenance	895.75
7013	12/11/23	Martin and Wood Water Consultants, Inc.	1,100.00
7014	12/11/23	Parker Port-A-Potty, Inc.	110.00
7015	12/11/23	Special District Solutions, Inc.	2,261.36
7016	12/11/23	Todd Jacobson	394.28
Vendor Check Total			<u>13,565.24</u>
Check List Total			<u><u>14,488.74</u></u>

Check count = 15