



**FINANCIAL STATEMENTS**  
**For the Nine Months Period Ended September 30, 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>September 30, 2023</u> <u>Balance</u>	<u>August 31, 2023</u> <u>Balance</u>
Checking	N/A	\$ 31,861.68	\$ 240,182.56
Investment - General	5.1526%	\$ 10,355.42	\$ 10,311.53
Investment - Reserve	5.4503%	\$ 711,601.63	\$ 564,662.29
Investment - CTF	5.1526%	<u>\$ 44,140.51</u>	<u>\$ 41,479.44</u>
	<b>Total Cash</b>	<b><u>\$ 797,959.24</u></b>	<b><u>\$ 856,635.82</u></b>
<b>Less:</b>			
<b>October Check Total</b>		<u>\$ 7,497.10</u>	
	<b>Total Cash</b>	<b><u>\$ 790,462.14</u></b>	



**Perry Park Metropolitan District**

**BALANCE SHEET - GOVERNMENTAL FUND**

**As of September 30, 2023**

Unaudited

**ASSETS**

**ASSETS**

Cash and Investments		
Checking	\$	31,862
Investment - General		10,355
Investment - Reserve		711,602
Investment - Conservation Trust Fund		44,141
Prepaid Expense		<u>4,298</u>

Subtotal - Cash Assets 802,258

Property Taxes Receivable 782

Total Assets \$ 803,040

**LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES**

**LIABILITIES**

Total Liabilities 0

**DEFERRED INFLOWS OF RESOURCES**

Deferred Property Tax Revenue 782

Total deferred inflows of resources 782

**FUND BALANCE**

Restricted for:		
Emergencies		10,000
Conservation Trust		3,471
For Subsequent Years Expenses		4,298
Unassigned		<u>784,489</u>

Total Fund balances 802,258

**TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES**

\$ 803,040



**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 9/30/2023 ACTUAL	9 MONTHS ENDED 9/30/2023 ACTUAL	ANNUAL BUDGET	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)	PERCENTAGE OF BUDGET
<b>REVENUES</b>					
301 - Property Taxes	\$ 2,289	\$ 205,586	\$ 206,368	\$ (782)	99.62%
302 - Specific Ownership Taxes	1,559	14,567	12,382	2,185	117.65%
303 - Conservation Trust Fund	2,478	9,508	7,000	2,508	135.83%
312 - Interest Income	3,038	26,094	6,500	19,594	401.45%
313 - Inclusion Cost Reimbursement	0	3,216	0	3,216	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 9,364</b>	<b>\$ 258,971</b>	<b>\$ 232,250</b>	<b>\$ 26,721</b>	<b>111.51%</b>
<b>EXPENDITURES</b>					
<b>Operations:</b>					
505 - Audit/Audit Exemption	\$ 0	\$ 480	\$ 500	\$ 20	96.00%
506.4 - Bank Service Charges	4	20	0	(20)	0.00%
508 - Director's Fees/Expenses	1,375	5,875	12,000	6,125	48.96%
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	165	14,795	5,000	(9,795)	295.90%
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	445	1,170	4,800	3,630	24.38%
537 - Leased/Purchased Replacement Water	0	1,764	10,000	8,236	17.64%
540 - Legal	895	23,456	25,000	1,544	93.82%
543 - Management, Accounting, & Administration	3,210	25,953	30,000	4,047	86.51%
550 - Office Supplies/Meeting Expense & Postage	0	712	2,500	1,788	28.48%
559 - Landscaping & Open Space Maintenance	1,581	12,600	15,000	2,400	84.00%
563 - Park Maintenance	0	656	0	(656)	0.00%
564 - CTF Expenses	0	0	5,000	5,000	0.00%
567 - Payroll Taxes	77	421	600	179	70.17%
569 - Postage	0	70	0	(70)	0.00%
571.6 - Repairs & Maintenance	100	516	1,500	984	34.40%
572 - Seasonal Activities	500	15,992	15,000	(992)	106.61%
574 - Slash Pick-up and Burn	0	15,166	80,000	64,834	18.96%
582 - Treasurer's Fees	36	3,088	3,100	12	99.61%
585 - Utilities	14	314	500	186	62.80%
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	10,000	10,000	121,000	111,000	8.26%
<b>Subtotal - Operations</b>	<b>\$ 18,402</b>	<b>\$ 144,546</b>	<b>\$ 390,200</b>	<b>\$ 245,654</b>	<b>37.04%</b>
<b>Capital Outlay</b>					
<b>TOTAL EXPENDITURES</b>	<b>\$ 18,402</b>	<b>\$ 144,546</b>	<b>\$ 390,200</b>	<b>\$ 245,654</b>	<b>37.04%</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>\$ (9,038)</b>	<b>\$ 114,425</b>	<b>\$ (157,950)</b>	<b>\$ 272,375</b>	
FUND BALANCE - BEGINNING OF YEAR	886,991	763,532	749,943		
FUND BALANCE - END OF YEAR	<u>\$877,953</u>	<u>877,957</u>	<u>591,993</u>		



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

Unaudited

	1 MONTH ENDED 9/30/2023	9 MONTHS ENDED 9/30/2023	ANNUAL BUDGET	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)	PERCENTAGE OF BUDGET
	ACTUAL	ACTUAL	BUDGET	(NEGATIVE)	OF BUDGET
<b>REVENUES</b>					
Grant Proceeds Helilog Operation	\$ 0	\$ 357,766	\$ 461,000	\$ (103,234)	78%
Grant Proceeds FRWRN	0	0	90,000	(90,000)	0%
Transfer from General Fund	10,000	10,000	121,000	(111,000)	8%
<b>TOTAL REVENUES</b>	<b>\$ 10,000</b>	<b>\$ 367,766</b>	<b>\$ 672,000</b>	<b>\$ (304,234)</b>	<b>55%</b>
<b>EXPENDITURES</b>					
<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	59,640	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%
<b>TOTAL EXPENDITURES</b>	<b>\$ 59,640</b>	<b>\$ 427,706</b>	<b>\$ 672,000</b>	<b>\$ (244,294)</b>	<b>64%</b>
 <b>NET CHANGE IN FUND BALANCE</b>	 <b>\$ (49,640)</b>	 <b>\$ (59,940)</b>	 <b>\$ 0</b>	 <b>\$ (59,940)</b>	
FUND BALANCE - BEGINNING OF YEAR		\$ 0	\$ 0		
FUND BALANCE - END OF YEAR		\$ (59,940)	\$ 0		



**Perry Park Metropolitan District**

**PERRY PARK CHECK LIST**

All Bank Accounts

October 1, 2023 - October 31, 2023

Check Number	Check Date	Payee	Amount
<b>Payroll Checks</b>			
6971	10/17/23	Arthurs, Jill	92.35
6972	10/17/23	Brickweg, Joseph	92.35
6973	10/17/23	Hill, Darren	92.35
6974	10/17/23	Ostrowski, Steven	92.35
6975	10/17/23	Warren, Christian M	92.35
		<b>Payroll Check Total</b>	<u>461.75</u>
<b>Vendor Checks</b>			
6976	10/17/23	Autumn Accounting, LLC	76.50
6977	10/17/23	CEGR Law	671.00
6978	10/17/23	Chris Warren	532.10
6979	10/17/23	CORE ELECTRIC COOPERATIVE	13.50
6980	10/17/23	Larkspur Outdoor Maintenance	943.00
6981	10/17/23	Martin and Wood Water Consultants, Inc.	55.00
6982	10/17/23	Parker Port-A-Potty, Inc.	110.00
6983	10/17/23	Pioneer Fence and Deck Co LLC	950.00
6984	10/17/23	Special District Solutions, Inc.	2,983.98
6985	10/17/23	Tri-Lakes Printing	700.27
		<b>Vendor Check Total</b>	<u>7,035.35</u>
		<b>Check List Total</b>	<u><u>7,497.10</u></u>

Check count = 15