



**FINANCIAL STATEMENTS**  
**For the Two Months Period Ended February 28, 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>February 28, 2023</u> <u>Balance</u>	<u>January 31, 2023</u> <u>Balance</u>
Checking	N/A	\$ 5,705.95	\$ 9,901.52
Investment - General	4.3266%	\$ 10,063.04	\$ 10,029.69
Investment - Reserve	4.7379%	\$ 702,452.95	\$ 699,904.83
Investment - CTF	4.3266%	<u>\$ 33,500.76</u>	<u>\$ 33,389.82</u>
	<b>Total Cash</b>	<u>\$ 751,722.70</u>	<u>\$ 753,225.86</u>
<b>Less:</b>			
<b>February Check Total</b>		<u>\$ 7,359.08</u>	
	<b>Total Cash</b>	<u>\$ 744,363.62</u>	

**Perry Park Metropolitan District**

**BALANCE SHEET - GOVERNMENTAL FUND**

**As of February 28, 2023**

Unaudited

**ASSETS**

**ASSETS**

Cash and Investments

Checking

\$ 5,706

Investment - General

10,063

Investment - Reserve

702,453

Investment - Conservation Trust Fund

33,501

Prepaid Expense

4,298

Subtotal - Cash Assets

756,021

Property Taxes Receivable

199,405

Total Assets

\$ 955,426

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

**LIABILITIES**

Accounts Payable

\$ 368

Payroll Taxes Payable

(15)

Total Liabilities

353

**DEFERRED INFLOWS OF RESOURCES**

Deferred Property Tax Revenue

199,405

Total deferred inflows of resources

199,405

**FUND BALANCE**

Restricted for:

Emergencies

10,000

Conservation Trust

3,471

For Subsequent Years Expenses

4,298

Unassigned

737,899

Total Fund balances

755,668

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

\$ 955,426

**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	2 MONTHS ENDED	ANNUAL BUDGET	VARIANCE WITH	PERCENTAGE OF BUDGET
	2/28/2023 ACTUAL	2/28/2023 ACTUAL		FINAL BUDGET	
<b>REVENUES</b>					
301 - Property Taxes	\$ 0	\$ 6,963	\$ 206,368	\$(199,405)	3.37%
302 - Specific Ownership Taxes	0	1,558	12,382	(10,824)	12.58%
303 - Conservation Trust Fund	0	0	7,000	(7,000)	0.00%
310.2 - Grant Proceeds Hellog Operation	0	0	461,000	(461,000)	0.00%
310.3 - Grant Proceeds FRWRN	0	0	90,000	(90,000)	0.00%
311.1 - Transfer from General Fund	0	0	121,000	(121,000)	0.00%
312 - Interest Income	2,692	5,578	6,500	(922)	85.82%
313 - Inclusion Cost Reimbursement	3,216	3,216	0	3,216	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 5,908</b>	<b>\$ 17,315</b>	<b>\$ 904,250</b>	<b>\$(886,935)</b>	<b>1.91%</b>
<b>EXPENDITURES</b>					
<b>Operations:</b>					
505 - Audit/Audit Exemption	\$ 0	\$ 0	\$ 500	500	0.00%
508 - Director's Fees/Expenses	500	1,000	12,000	11,000	8.33%
510 - Dues/Memberships	250	1,213	1,500	287	80.87%
513 - Elections	237	237	10,000	9,763	2.37%
515 - Engineering - Water Consultant	53	(315)	5,000	5,315	(6.30)%
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	115	230	2,000	1,770	11.50%
535 - Insurance	0	0	4,800	4,800	0.00%
537 - Leased/Purchased Replacement Water	29	29	10,000	9,971	0.29%
540 - Legal	24	526	25,000	24,474	2.10%
543 - Management, Accounting, & Administration	3,547	3,547	30,000	26,453	11.82%
550 - Office Supplies/Meeting Expense & Postage	0	0	2,500	2,500	0.00%
559 - Entry Way Maintenance	0	0	15,000	15,000	0.00%
563 - Park Maintenance	176	176	0	(176)	0.00%
564 - CTF Expenses	0	0	5,000	5,000	0.00%
567 - Payroll Taxes	38	77	600	523	12.83%
571.6 - Repairs & Maintenance	0	0	1,500	1,500	0.00%
572 - Seasonal Activities	0	0	15,000	15,000	0.00%
574 - Slash Pick-up and Burn	2,399	2,502	80,000	77,498	3.13%
582 - Treasurer's Fees	0	104	3,100	2,996	3.35%
585 - Utilities	44	93	500	407	18.60%
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	0	121,000	121,000	0.00%
953 - Pond Reclamation and Renewal	0	0	6,000	6,000	0.00%
953.2 - SFA Grant - Admin Fees	0	0	10,000	10,000	0.00%
955.2 - SFA Grant - Fire Mitigation Hellog Operation	0	0	471,000	471,000	0.00%
955.3 - FRWRN Grant Operations	0	0	180,000	180,000	0.00%
956 - Entryway Improvements	0	0	5,000	5,000	0.00%
<b>Subtotal - Operations</b>	<b>\$ 7,412</b>	<b>\$ 9,419</b>	<b>\$ 1,062,200</b>	<b>1,052,781</b>	<b>0.89%</b>
<b>Capital Outlay</b>					
<b>TOTAL EXPENDITURES</b>	<b>\$ 7,412</b>	<b>\$ 9,419</b>	<b>\$ 1,062,200</b>	<b>1,052,781</b>	<b>0.89%</b>

**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 2/28/2023 ACTUAL	2 MONTHS ENDED 2/28/2023 ACTUAL	ANNUAL BUDGET	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)	PERCENTAGE OF BUDGET
NET CHANGE IN FUND BALANCE	\$ (1,504)	\$ 7,896	\$ (157,950)	\$ 165,846	
FUND BALANCE - BEGINNING OF YEAR	772,932	763,532	749,943		
FUND BALANCE - END OF YEAR	<u>5771,428</u>	<u>771,428</u>	<u>591,993</u>		



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

	1 MONTH ENDED 2/28/2023	2 MONTHS ENDED 2/28/2023	ANNUAL BUDGET	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)	PERCENTAGE OF BUDGET
	ACTUAL	ACTUAL	BUDGET	(NEGATIVE)	OF BUDGET
<b>REVENUES</b>					
	\$ 0	\$ 0	\$ 461,000	\$ (461,000)	0%
	0	0	90,000	(90,000)	0%
	0	0	121,000	(121,000)	0%
<b>TOTAL REVENUES</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 672,000</b>	<b>\$ (672,000)</b>	<b>0%</b>
<b>EXPENDITURES</b>					
<u>General</u>					
<u>Debt Service</u>					
	\$ 0	\$ 0	\$ 6,000	\$ (6,000)	0%
	0	0	5,000	(5,000)	0%
	0	0	10,000	(10,000)	0%
	0	0	471,000	(471,000)	0%
	0	0	180,000	(180,000)	0%
<b>TOTAL EXPENDITURES</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 672,000</b>	<b>\$ (672,000)</b>	<b>0%</b>

FUND BALANCE - BEGINNING OF YEAR \$ 0

**Perry Park Metropolitan District**

**PERRY PARK CHECK LIST**

All Bank Accounts

March 1, 2023 - March 31, 2023

Check Number	Check Date	Payee	Amount
<b>Payroll Checks</b>			
6854	03/07/23	Brickweg, Joseph	92.35
6855	03/07/23	King, Sean E	92.35
6856	03/07/23	Ostrowski, Steven	92.35
6857	03/07/23	Schwam-Munoz, Bonnie R	92.35
6858	03/07/23	Warren, Christian M	92.35
		<b>Payroll Check Total</b>	<u>461.75</u>
<b>Vendor Checks</b>			
6859	03/07/23	Autumn Accounting, LLC	61.20
6860	03/07/23	CEGR Law	1,715.50
6861	03/07/23	Collins Cole Flynn Winn & Ulmer, PLLC	360.00
6862	03/07/23	CORE ELECTRIC COOPERATIVE	34.50
6863	03/07/23	Fischer Enterprises BD, Inc.	1,113.75
6864	03/07/23	Martin and Wood Water Consultants, Inc.	370.00
6865	03/07/23	Parker Port-A-Potty, Inc.	108.00
6866	03/07/23	Special District Solutions, Inc.	3,134.38
		<b>Vendor Check Total</b>	<u>6,897.33</u>
		<b>Check List Total</b>	<u><u>7,359.08</u></u>

Check count = 13