



**FINANCIAL STATEMENTS**  
**For the Two Months Period Ended February 28, 2019**  
**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>Feb 28, 2019</u> <u>Balance</u>	<u>Jan 31, 2018</u> <u>Balance</u>
Checking	N/A	\$ 6,569.91	\$ 6,290.13
Investment – General	2.30%	\$ 52,343.29	\$ 51,388.49
Investment – Reserve	2.60%	\$ 434,033.83	\$ 433,167.56
Investment – CTF	2.30%	<u>\$ 15,268.67</u>	<u>\$ 15,241.76</u>
	<b>Total Cash</b>	<b><u>\$ 508,215.70</u></b>	<b><u>\$ 506,087.94</u></b>
 <u>Less:</u>			
March. Check Total		<b><u>\$ 5,089.67</u></b>	
	<b>Total Cash</b>	<b><u>\$ 503,126.03</u></b>	

**Perry Park Metropolitan District**

**BALANCE SHEET - GOVERNMENTAL FUND**

**As of February 28, 2019**

Unaudited

**ASSETS**

Cash and Investments	
Checking	\$ 6,570
Investment - General	52,343
Investment - Reserve	434,034
Investment - Conservation Trust Fund	<u>15,269</u>

Subtotal - Cash Assets 508,216

Property Taxes Receivable 159,300

Total Assets \$ 667,516

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

**LIABILITIES**

Total Liabilities 0

**DEFERRED INFLOWS OF RESOURCES**

Deferred Property Tax Revenue 159,300

Total deferred inflows of resources 159,300

**FUND BALANCE**

Restricted for:	
Emergencies	8,000
Conservation Trust	15,242
Unassigned	<u>484,974</u>

Total Fund balances 508,216

TOTAL LIABILITIES, DEFERRED INFLOWS OF  
**Total Liabilities and Stockholders' Equity** \$ 667,516

**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
	2/28/2019	2/28/2019		FINAL BUDGET	
	ACTUAL	ACTUAL		POSITIVE (NEGATIVE)	
<b>REVENUES</b>					
301 - Property Taxes	\$ 4,649	\$ 4,649	\$ 163,882	(159,233)	2.84 %
302 - Specific Ownership Taxes	1,281	2,933	12,500	(9,567)	23.46 %
303 - Conservation Trust Fund	0	0	7,000	(7,000)	0.00 %
310 - Fire Mitigation Grant	0	0	60,000	(60,000)	0.00 %
312 - Interest Income	987	2,073	8,000	(5,927)	25.91 %
<b>TOTAL REVENUES</b>	<b>\$ 6,917</b>	<b>\$ 9,655</b>	<b>\$ 251,382</b>	<b>(241,727)</b>	<b>3.84 %</b>
<b>EXPENDITURES</b>					
<b>Operations:</b>					
505 - Audit/Audit Exemption	\$ 0	\$ 0	\$ 500	500	0.00 %
508 - Director's Fees/Expenses	600	1,400	8,000	6,600	17.50 %
514 - Emergency Preparedness	0	0	2,500	2,500	0.00 %
517 - Fire mitigation	0	0	15,000	15,000	0.00 %
521 - Gravel Pit	0	0	325	325	0.00 %
530 - Information Tecnology	100	200	1,500	1,300	13.33 %
535 - Insurance	0	0	5,600	5,600	0.00 %
540 - Legal	647	666	10,000	9,334	6.66 %
543 - Management, Accounting, & Administration	2,365	5,443	24,000	18,557	22.68 %
550 - Office Supplies/Meeting Expense & Postage	0	0	200	200	0.00 %
560 - Open Space Maintnrance	0	0	30,000	30,000	0.00 %
563 - Park Maintenance	72	143	7,000	6,857	2.04 %
564 - CTF Expenses - Wauconda	0	0	12,000	12,000	0.00 %
567 - Payroll Taxes	46	107	900	793	11.89 %
572 - Seasonal Activities	0	34	10,000	9,966	0.34 %
574 - Slash Pick-up and Burn	0	0	50,000	50,000	0.00 %
577 - Storage	80	160	1,000	840	16.00 %
580 - Traffic & Safety	0	0	1,000	1,000	0.00 %
582 - Treasurer's Fees	70	70	2,800	2,730	2.50 %
585 - Utilities	689	1,374	8,500	7,126	16.16 %
597 - Contingency	0	0	15,000	15,000	0.00 %
598 - Emergency Reserves	0	0	8,000	8,000	0.00 %
<b>Subtotal - Operations</b>	<b>\$ 4,669</b>	<b>\$ 9,597</b>	<b>\$ 213,825</b>	<b>204,228</b>	<b>4.49 %</b>
<b>Capital Outlay:</b>					
Pond Reclamation and Renewal	-	-	0	0	0.00 %
Community Recreation Development	-	-	0	0	0.00 %
Fire Mitigation - Grant	-	-	120,000	120,000	0.00 %
Entryway Improvements	-	-	0	0	0.00 %
<b>TOTAL EXPENDITURES</b>	<b>\$ 4,669</b>	<b>\$ 9,597</b>	<b>\$ 333,825</b>	<b>324,228</b>	<b>2.87 %</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>\$ 2,248</b>	<b>\$ 58</b>	<b>(82,443)</b>	<b>82,501</b>	
<b>FUND BALANCE - BEGINNING OF YEAR</b>	<b>505,959</b>	<b>508,150</b>	<b>477,960</b>	<b>30,190</b>	
<b>FUND BALANCE - END OF YEAR</b>	<b>\$508,207</b>	<b>508,208</b>	<b>395,517</b>	<b>112,691</b>	