



**FINANCIAL STATEMENTS**  
**For the Eight Months Period Ended August 31, 2019**  
**Cash Basis (Non-GAAP)**  
**Unaudited**

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**PERRY PARK METROPOLITAN DISTRICT**  
**Schedule of Cash Position**  
**Unaudited**

		<b>August 31, 2019</b>	<b>July 31, 2019</b>
<u>FINANCIAL INSTITUTION</u>	<u>RATE</u>	<u>Balance</u>	<u>Balance</u>
Checking	N/A	\$ 8,134.80	\$ 8,897.58
Investment - General	2.08%	\$ 129,357.73	\$ 138,080.28
Investment - Reserve	2.27%	\$ 439,458.42	\$ 438,613.29
Investment - CTF	2.08%	\$ 1,074.54	\$ 1,207.62
	<b>Total Cash</b>	<b><u>\$ 578,025.49</u></b>	<b><u>\$ 586,798.77</u></b>
<b>Less:</b>			
<b>September Check Total</b>		<b><u>\$ 11,830.74</u></b>	
	<b>Total Cash</b>	<b><u>\$ 566,194.75</u></b>	

**Perry Park Metropolitan District**

**BALANCE SHEET - GOVERNMENTAL FUND**

**As of August 31, 2019**

Unaudited

**ASSETS**

Cash and Investments		
Checking	\$	8,135
Investment - General		129,358
Investment - Reserve		439,458
Investment - Conservation Trust Fund		<u>1,075</u>
Subtotal - Cash Assets		578,026
Property Taxes Receivable		<u>3,949</u>
Total Assets	\$	<u><u>581,975</u></u>

**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>3,949</u>
Total deferred inflows of resources		<u>3,949</u>

**FUND BALANCE**

Restricted for:		
Emergencies		8,000
Conservation Trust		15,242
Unassigned		<u>554,784</u>
Total Fund balances		<u>578,026</u>

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

	\$	<u><u>581,975</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		8 MONTHS ENDED		ANNUAL BUDGET	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)	PERCENTAGE OF BUDGET		
	8/31/2019		8/31/2019						
	ACTUAL		ACTUAL						
<b>REVENUES</b>									
301 - Property Taxes	\$	2,227	\$	160,001	\$	163,882	\$	(3,881)	97.63%
302 - Specific Ownership Taxes		1,665		10,860		12,500		(1,640)	86.88%
303 - Conservation Trust Fund		0		6,061		7,000		(939)	86.59%
310 - Fire Mitigation Grant		0		0		60,000		(60,000)	0.00%
312 - Interest Income		1,132		8,810		8,000		810	110.13%
<b>TOTAL REVENUES</b>	<b>\$</b>	<b>5,024</b>	<b>\$</b>	<b>185,732</b>	<b>\$</b>	<b>251,382</b>	<b>\$</b>	<b>(65,650)</b>	<b>73.88%</b>
<b>EXPENDITURES</b>									
<b>Operations:</b>									
505 - Audit/Audit Exemption	\$	0	\$	0	\$	500	\$	500	0.00%
508 - Director's Fees/Expenses		500		5,900		8,000		2,100	73.75%
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 Technology		190		1,022		1,500		478	68.13%
535 - Insurance		0		0		5,600		5,600	0.00%
540 - Legal		0		985		10,000		9,015	9.85%
543 - Management, Accounting, & Administration		2,128		19,357		24,000		4,643	80.65%
550 - Office Supplies/Meeting Expense & Postage		0		144		200		56	72.00%
560 - Open Space Maintenance		0		574		30,000		29,426	1.91%
563 - Park Maintenance		68		555		7,000		6,445	7.93%
564 - CTF Expenses		1,067		21,305		12,000		(9,305)	177.54%
567 - Payroll Taxes		38		451		900		449	50.11%
572 - Seasonal Activities		200		11,234		10,000		(1,234)	112.34%
574 - Slash Pick-up and Burn		8,820		13,387		50,000		36,613	26.77%
577 - Storage		80		640		1,000		360	64.00%
580 - Traffic & Safety		0		998		1,000		2	99.80%
582 - Treasurer's Fees		34		2,401		2,800		399	85.75%
585 - Utilities		672		5,472		8,500		3,028	64.38%
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>\$</b>	<b>13,797</b>	<b>\$</b>	<b>84,425</b>	<b>\$</b>	<b>213,825</b>	<b>\$</b>	<b>129,400</b>	<b>39.48%</b>
<b>Capital Outlay:</b>									
Pond Reclamation and Renewal				31,436		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>\$</b>	<b>13,797</b>	<b>\$</b>	<b>115,861</b>	<b>\$</b>	<b>333,825</b>	<b>\$</b>	<b>249,400</b>	<b>34.71%</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>\$</b>	<b>(8,773)</b>	<b>\$</b>	<b>69,871</b>	<b>\$</b>	<b>(82,443)</b>	<b>\$</b>	<b>183,750</b>	
FUND BALANCE - BEGINNING OF YEAR		586,790		508,150		477,960		30,190	
FUND BALANCE - END OF YEAR		\$578,017		\$578,021		\$395,517		\$213,940	