

PARKER JORDAN METROPOLITAN DISTRICT

8390 E. Crescent Pkwy., Ste. 300
Greenwood Village, CO 80111
303-779-5710 (O) 303-779-0348 (F)
www.pjmd.org

NOTICE OF REGULAR MEETING AND AGENDA

DATE: Tuesday, April 18, 2023
TIME: 5:00 p.m.
LOCATION: CliftonLarsonAllen LLP (CLA)
8390 E. Crescent Pkwy., Ste. 300
Greenwood Village, CO 80111

Or via Microsoft Teams:

[Click here to join the meeting](#)

ACCESS:

https://teams.microsoft.com/l/meetup-join/19%3ameeting_ZTRiYzIxMDMtOGZjZC00YzVILWI5MGMtZmY5MmRIMTE2MTlm%40thread.v2/0?context=%7b%22Tid%22%3a%224aaa468e-93ba-4ee3-ab9f-6a247aa3ade0%22%2c%22Oid%22%3a%22d42bab28-fbd8-4e65-a395-965cf9ef152f%22%7d

Or call in:

To attend via telephone, dial 720-547-5281 and enter the following additional information: Conference ID: 639 557 92#

<u>Board of Directors</u>	<u>Office</u>	<u>Terms</u>
Kevin Pettway	President	May 2023
Lady Alice Shyong	Assistant Secretary	May 2023
Kimberly Nuttall	Treasurer	May 2025
Christopher Sellers	Assistant Secretary	May 2025
Vacancy	Secretary	May 2025

I. CALL TO ORDER

II. DECLARATION OF QUORUM / DIRECTOR QUALIFICATIONS / DISCLOSURE MATTERS

III. CONSIDERATION OF AGENDA

IV. PUBLIC COMMENT – Members of the public may express their views to the Board on matters that affect the District. Comments will be limited to three (3) minutes per person.

V. CONSENT AGENDA

The items listed below are a group of items to be acted on with a single motion and vote by the Board to expedite the handling of limited routine matters. The Board has received the information on these matters prior to the meeting. An item may be removed from the Consent Agenda to the regular agenda, if desired. Items on the consent agenda are then voted on by a single motion, second, and vote by the Board.

- a. Approve Minutes of March 20, 2023 Special Meeting (enclosure).
- b. Approve Current bill.com claims (enclosure).

VI. MAINTENANCE AND CONSTRUCTION PROJECTS

- a. Landscape Maintenance Report – Jeff Kyzer, BrightView (enclosure).

VII. FINANCIAL MATTERS

- a. Review and Consider Acceptance of March 31, 2023 Unaudited Financial Statements (enclosure).

VIII. MANAGER’S MATTERS

- a. Presentation and Update from 2022 Grant Recipient, WALK LLC
- b. Approval of Request from ACOS for 5k Trail Run Sponsorship

IX. LEGAL MATTERS

X. DIRECTOR MATTERS

- a. Confirm Quorum for May 16, 2023 Regular Meeting at 5:00 p.m.

XI. OTHER MATTERS

XII. ADJOURNMENT

RECORD OF PROCEEDINGS

MINUTES OF A SPECIAL MEETING OF THE BOARD OF DIRECTORS OF THE PARKER JORDAN METROPOLITAN DISTRICT (THE “DISTRICT”) HELD MARCH 20, 2023

A special meeting of the Board of Directors of the Parker Jordan Metropolitan District (referred to hereafter as the “Board”) was convened on Monday, March 20, 2023 at 5:00 p.m. The meeting was open to the public.

ATTENDANCE

Directors In Attendance Were:

Kevin Pettway, President
Kimberly Nuttall, Treasurer (via teleconference)
Christopher Sellers, Assistant Secretary

Lady Alice Shyong was absent and excused

Also In Attendance Were:

Nic Carlson, Sandy Brandenburger and Paul Wilson; CliftonLarsonAllen LLP
Tom George, Esq. & Brenden Desmond, Esq.; Spencer Fane LLP
Mark Bell and Jason Monforton; Mountain-Plains Investment Company, Inc.

CALL TO ORDER

Director Pettway called the meeting to order at 5:00 p.m.

DECLARATION OF QUORUM, QUALIFICATIONS AND DISCLOSURE MATTERS

The Board was advised that pursuant to Colorado law, certain disclosures by the Board members may be required prior to taking official action at the meeting. The Board then reviewed the agenda for the meeting, following which each Board member confirmed the contents of any written disclosure previously made of record, stating the fact and summary nature of any matters, as required under Colorado law, to permit official action to be taken at the meeting. Additionally, the Board determined that the participation of members present was necessary to obtain a quorum or otherwise enable the Board to act. The Directors had no undisclosed conflicts concerning the matters on the Agenda.

AGENDA

Upon a motion duly made by Director Sellers, seconded by Director Nuttall and, upon vote, unanimously carried, the Board approved the Agenda as presented.

PUBLIC COMMENT

None.

CONSENT AGENDA

Minutes of February 21, 2023 Regular Meeting **Current bill.com claims totaling \$10,845.49**

President Pettway reviewed the Consent items with the Board. Following review, upon a motion duly made by Director Sellers, seconded by Director

RECORD OF PROCEEDINGS

Nuttall and, upon vote, unanimously carried the Board approved the Consent Agenda items.

MAINTENANCE AND CONSTRUCTION

Landscape Maintenance Report: Mr. Kyzer was not in attendance to review the report. The Board accepted the report.

Other: None.

FINACIAL MATTTERS

February 28, 2023 Unaudited Financial Statements: Mr. Wilson reviewed the Financial Statements with the Board. Following review, upon a motion duly made by Director Nuttall, seconded by Director Sellers and, upon vote, unanimously carried, the Board accepted the February 28, 2023 Unaudited Financial Statements.

MANAGER MATTERS

Acceptance of Centennial State of our City Luncheon Sponsorship: President Pettway reviewed the annual sponsorship with the Board. Following discussion, upon a motion duly made by Director Nuttall, seconded by Director Sellers and, upon vote, unanimously carried, the Board approved the Centennial Rotary sponsorship in the amount of \$1,500.

LEGAL MATTERS

Conduct Public Hearing on Petition for Exclusion; Mountain-Plains Investment Corporation, Inc.: President Pettway opened the public hearing at 5:04 p.m. There were no public in attendance. President Pettway closed the public hearing at 5:05 p.m.

Mr. George reviewed the Petition for Exclusion with Mountain-Plains Investment Corporation, Inc. to the Board. Following review and discussion, upon a motion duly made by Director Nuttall, seconded by Director Sellers and, opposed by President Pettway with a 2-1 vote, the Board approved the Petition for Exclusion as presented.

Approval of Exclusion Agreement with Mountain-Plains Investment Corporation, Inc.: Mr. George reviewed the agreement with the Board. Following review and discussion, upon a motion duly made by Director Sellers, seconded by Director Nuttall and, opposed by President Pettway with a 2-1 vote, the Board approved the Exclusion Agreement with Mountain-Plains Investment Corporation, Inc. as presented.

Approval of Resolution 2023-03-01 to Approve Petition for Exclusion: Mr. George reviewed the resolution with the Board. Following review and discussion, upon a motion duly made by Director Nuttall, seconded by Director Sellers and, opposed by President Pettway with a 2-1 vote, the Board approved Resolution 2023-03-01 to Approve Petition for Exclusion as presented.

RECORD OF PROCEEDINGS

Executive Session may be called pursuant to C.R.S. Section 24-6-402(4), for discussion of items pertaining to Mountain-Plains / Vermilion Creek property: No Executive Session was necessary.

May 2, 2023 Election Update: Mr. George informed the Board that two self-nominations were received for the three open vacancies on the Board. The 2023 Election is cancelled with one remaining vacancy.

**DIRECTOR
MATTERS**

Confirm quorum for April 18, 2023 regular meeting at 5:00 p.m.: The Board confirmed a quorum for April 18, 2023 at 5:00 p.m.

**OTHER
MATTERS**

None.

ADJOURNMENT

There being no other business to come before the Board, President Pettway adjourned the meeting at 5:53 p.m.

Respectfully submitted,

Secretary for the Meeting

PARKER JORDAN METROPOLITAN DISTRICT**Open AP as of 4/13/23**

Vendor	Invoice #	Date	Open Balance
Spencer Fane LLP	1173348	2/28/2023	4,652.54
Centennial Rotary Foundation, Inc.	3977	3/23/2023	1,500.00
Brightview landscape	8338042	3/24/2023	1,700.00
Arapahoe County Water & Wastewater Authority	193 MAR23	3/31/2023	385.38
Arapahoe County Water & Wastewater Authority	126 MAR23	3/31/2023	102.99
CliftonLarsonAllen, LLP	3647460	3/31/2023	3,418.55
CliftonLarsonAllen, LLP	3648495	3/31/2023	5,921.30
CORE Electric Cooperative	25461002 MAR23	3/31/2023	21.00
CORE Electric Cooperative	25461102 MAR23	3/31/2023	21.00
Spencer Fane LLP	1181226	3/31/2023	6,068.62
Total:			\$ 23,791.38

MONTHLY MAINTENANCE

April 2023 REPORT

FOR: Parker Jordan Metropolitan District

SUBMITTED BY: Jeff Kyzer

DATE: 04/11/23

REVIEW OF GANTTED OPERATIONS

Island Beds:

The beds are in need of clean up after high winds that blew in a lot of tumble weeds and trash. We will also be fertilizing beds this month as well. That is scheduled for the week of the 17th. Some shrubs and perennials are beginning to put on spring growth.

Trees and Shrubs:

The trees are in good condition and area in dormancy. Trees are budding.

Winter Watering:

We have been watering the beds as needed. We are hoping for rain this month to help with moisture levels.

Weed Control:

Weed control will begin this month with multiple treatments.

Irrigation:

The system has been winterized. Activation is in the works

Site Policing:

Recent high winds have brought in 'more than usual' trash and tumble weeds. This is scheduled for clean up.

Overall Site:

The site condition is waking for spring. Tree and plant assessment is still a few weeks away. I will be looking for warranty replacements and other plant material that is need of replacement.

REVIEW OF OUT OF SCOPE OPERATIONS:

Proposed:

Approved and Scheduled:

Winter Watering as needed.

Completed Work Orders:**Proposed but not approved:****Next Meeting Scheduled:**

Date:

Time:

Location: Video meeting/call in

2023 Landscape Management Gantt Chart

Parker Jordan Metropolitan District

As of April 11, 2023

Operation	Occ.	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Winter Grounds Policing	10	XX	XX	XX								OO	OO
Spring Cleanup	1			X									
Trim Perennials	1		O	O									
Trim Orn Grasses	1		O	O									
Bed Fertilization	3				O		O			O			
Prune Shrubs	2		O	O				O	O			O	O
Prune Trees/Raise Limbs	1						O	O					
Pre-emergent in Beds	1			O									
Weed Control in Beds	26				OOOO	OOOO	OOOO	OOOO	OOOO	OOOO	OO		
Roundup cracks and curbs	13				OO	OOOO	OO	OO	OO	OO	OO		
Trash Policing - Apr to Oct	28				XOOO	OOOOO	OOOO	OOOO	OOOO	OOOO	OOOO		
Irrigation Activation	1					O	O						
Irrigation Inspections	12				X	OO	O	OO	OO	OO	O		
System Winterization	1										O		
Fall Cleanup - As Needed	2											O	O

LEGEND:

X - indicates Complete

O - indicates to be Completed or Not Complete

****Note: Services not completed due to weather conditions.**

PARKER JORDAN METROPOLITAN DISTRICT
FINANCIAL STATEMENTS
MARCH 31, 2023

PARKER JORDAN METROPOLITAN DISTRICT
BALANCE SHEET - GOVERNMENTAL FUNDS
MARCH 31, 2023

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	General	Debt Service	Capital Projects - Lottery proceeds	Total
ASSETS				
1st Bank	\$ 16,298	\$ -	\$ -	\$ 16,298
C - Safe	698,325	349,317	268,069	1,315,711
A/R - Arapahoe County Open Space	261	-	-	261
A/R - Dove Valley MD	3,829	-	-	3,829
A/R - County Treasurer	24,116	10,190	-	34,306
Conservation Trust Fund Project - Arapahoe	-	-	10,338	10,338
TOTAL ASSETS	<u>\$ 742,829</u>	<u>\$ 359,507</u>	<u>\$ 278,407</u>	<u>\$ 1,380,743</u>
LIABILITIES AND FUND BALANCES				
CURRENT LIABILITIES				
Accounts payable	\$ 34,128	\$ -	\$ -	\$ 34,128
Other payable	5,000	-	-	5,000
Total Liabilities	<u>39,128</u>	<u>-</u>	<u>-</u>	<u>39,128</u>
FUND BALANCES				
Restricted	14,600	359,507	278,407	652,514
Unassigned	689,101	-	-	689,101
TOTAL FUND BALANCES	<u>703,701</u>	<u>359,507</u>	<u>278,407</u>	<u>1,341,615</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 742,829</u>	<u>\$ 359,507</u>	<u>\$ 278,407</u>	<u>\$ 1,380,743</u>

No assurance is provided on these financial statements. Substantially all required disclosures, the government-wide financial statements, and the statement of revenues, expenditures and changes in fund balances – governmental funds have been omitted.

PARKER JORDAN METROPOLITAN DISTRICT
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE THREE MONTHS ENDED MARCH 31, 2023

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GENERAL FUND

	Adopted Budget	Year to Date Actual	Variance
REVENUE			
Property taxes	\$ 426,638	\$ 182,926	\$ (243,712)
Specific ownership tax	37,223	10,271	(26,952)
Net investment income	7,814	6,673	(1,141)
Dove Valley MD - Shared median expense reimb	11,000	-	(11,000)
ACOS Cost Share	1,000	-	(1,000)
TOTAL REVENUE	<u>483,675</u>	<u>199,870</u>	<u>(283,805)</u>
EXPENDITURES			
Accounting	63,000	13,477	49,523
Auditing	5,500	-	5,500
County Treasurer's fee	6,400	2,744	3,656
Directors' fees	6,000	1,100	4,900
Dues and licenses	100	616	(516)
Insurance and bonds	7,500	6,323	1,177
District management	63,000	13,454	49,546
Legal services	37,500	15,177	22,323
Miscellaneous	5,000	1,500	3,500
Payroll taxes	500	92	408
Election expense	2,000	1,190	810
Events	1,000	-	1,000
Landscape maint/contract-Broncos Pkwy	15,480	-	15,480
Landscape maint/contract-Hinsdale/Fremont	1,000	-	1,000
Landscape maint/contract-Jordan Rd	20,520	-	20,520
Landscape maintenance/repairs	3,000	3,416	(416)
Landscape maint/repairs-Broncos Pkwy	14,000	-	14,000
Landscape maint/repairs-Hinsdale/Fremont	2,000	-	2,000
Landscape maint/repairs-Jordan Rd	4,000	-	4,000
Utilities	13,500	1,591	11,909
Vegetation and tree removal/replacement	10,000	-	10,000
Community Grants	10,000	-	10,000
Median repairs	150,000	-	150,000
Contingency	4,000	-	4,000
TOTAL EXPENDITURES	<u>445,000</u>	<u>60,680</u>	<u>384,320</u>
NET CHANGE IN FUND BALANCES	<u>38,675</u>	<u>139,190</u>	<u>100,515</u>
FUND BALANCE - BEGINNING	<u>505,512</u>	<u>564,510</u>	<u>58,998</u>
FUND BALANCE - ENDING	<u>\$ 544,187</u>	<u>\$ 703,701</u>	<u>\$ 159,514</u>

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SUPPLEMENTARY INFORMATION

PARKER JORDAN METROPOLITAN DISTRICT
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE THREE MONTHS ENDED MARCH 31, 2023

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DEBT SERVICE FUND

	Adopted Budget	Year to Date Actual	Variance
REVENUE			
Property taxes - contractual obligations	\$ 193,749	\$ 83,846	\$ (109,903)
Net investment income	4,003	3,212	(791)
TOTAL REVENUE	<u>197,752</u>	<u>87,058</u>	<u>(110,694)</u>
EXPENDITURES			
County Treasurer's fee - contractual obligation	2,906	1,258	1,648
IGA - Arapahoe County	190,951	-	190,951
Contingency	1,143	-	1,143
TOTAL EXPENDITURES	<u>195,000</u>	<u>1,258</u>	<u>193,742</u>
NET CHANGE IN FUND BALANCES	<u>2,752</u>	<u>85,800</u>	<u>83,048</u>
FUND BALANCE - BEGINNING	<u>267,514</u>	<u>273,707</u>	<u>6,193</u>
FUND BALANCE - ENDING	<u>\$ 270,266</u>	<u>\$ 359,507</u>	<u>\$ 89,241</u>

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PARKER JORDAN METROPOLITAN DISTRICT
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE THREE MONTHS ENDED MARCH 31, 2023

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CAPITAL PROJECTS - LOTTERY PROCEEDS FUND

	Adopted Budget	Year to Date Actual	Variance
REVENUE			
Lottery proceeds	\$ 40,000	\$ 13,685	\$ (26,315)
Net investment income	<u>2,000</u>	<u>3,151</u>	<u>1,151</u>
TOTAL REVENUE	<u>42,000</u>	<u>16,836</u>	<u>(25,164)</u>
EXPENDITURES			
Parks and recreation	<u>294,552</u>	<u>-</u>	<u>294,552</u>
TOTAL EXPENDITURES	<u>294,552</u>	<u>-</u>	<u>294,552</u>
NET CHANGE IN FUND BALANCES	<u>(252,552)</u>	<u>16,836</u>	<u>269,388</u>
FUND BALANCE - BEGINNING	<u>252,552</u>	<u>261,572</u>	<u>9,020</u>
FUND BALANCE - ENDING	<u><u>\$ -</u></u>	<u><u>\$ 278,407</u></u>	<u><u>\$ 278,407</u></u>

No assurance is provided on these financial statements. Substantially all required disclosures, the government-wide financial statements, and the statement of revenues, expenditures and changes in fund balances – governmental funds have been omitted.

**PARKER JORDAN METROPOLITAN DISTRICT
2023 BUDGET
SUMMARY OF SIGNIFICANT ASSUMPTIONS**

Services Provided

The District, a quasi-municipal corporation and political subdivision of the State of Colorado, was organized on February 26, 1985, and is governed pursuant to provisions of the Colorado Special District Act. The District's service area is located in Arapahoe County, Colorado. The District was established to provide for the acquisition, construction, installation, completion and operation and maintenance of certain major streets, drainage improvements, transportation facilities, traffic and safety devices and parks and recreation facilities.

On May 7, 1996, the majority of the District's electors authorized the District to increase its authorized but unissued debt from \$55,000,000 (as previously authorized at an election held June 25, 1985) to \$66,000,000.

The District has no employees and all administrative functions are contracted.

The District prepares its budget on the modified accrual basis of accounting in accordance with the requirements of Colorado Revised Statutes C.R.S. 29-1-105 using its best estimates as of the date of the budget hearing. These estimates are based on expected conditions and its expected course of actions. The assumptions disclosed herein are those that the District believes are significant to the budget. There will usually be differences between the budget and actual results, because events and circumstances frequently do not occur as expected, and those differences may be material.

Revenues

Property Taxes

Property taxes are levied by the District's Board of Directors. The levy is based on assessed valuations determined by the County Assessor generally as of January 1 of each year. The levy is normally set by December 15 by certification to the County Commissioners to put the tax lien on the individual properties as of January 1 of the following year. The County Treasurer collects the determined taxes during the ensuing calendar year. The taxes are payable by April or, if in equal installments, at the taxpayer's election, in February and June. Delinquent taxpayers are notified in August and generally sales of the tax liens on delinquent properties are held in November or December. The County Treasurer remits the taxes collected monthly to the District.

The primary source of revenue is property taxes. The calculation of the taxes levied is displayed on the Property Tax Summary pages of the budget using the adopted mill levy imposed by the District.

Senate Bill 21-293 among other things, designates multi-family residential real property (defined generally, as property that is a multi-structure of four or more units) as a new subclass of residential real property. For tax collection year 2023, the assessment rate for single family residential property decreases to 6.95% from 7.15%. The rate for multifamily residential property, the newly created subclass, decreases to 6.80% from 7.15%. Agricultural and renewable energy production property decreases to 26.4% from 29.0%. Producing oil and gas remains at 87.5%. All other nonresidential property stays at 29%.

**PARKER JORDAN METROPOLITAN DISTRICT
2023 BUDGET
SUMMARY OF SIGNIFICANT ASSUMPTIONS**

Revenues - (continued)

Specific Ownership Taxes

Specific ownership taxes are set by the State and collected by the County Treasurer, primarily on vehicle licensing within the County as a whole. The specific ownership taxes are allocated by the County Treasurer to all taxing entities within the County. The budget assumes that the District's share will be equal to approximately 6% of the property taxes collected by the District.

Conservation Trust Funds

The District receives revenue from the State Lottery on a per capita basis ratio. The revenue is restricted for recreation purposes under State statutes.

Net Investment Income

Interest earned on the District's available funds has been estimated based on an average interest rate of approximately 1.5%.

Maintenance Reimbursement

On November 23, 2004, the District entered into an IGA with Dove Valley Metropolitan District, whereby the District is to perform certain landscape maintenance functions on a Jordan Road median. In exchange for the District providing these services, Dove Valley Metropolitan District is reimbursing the District 50% of the cost.

The District has entered into an IGA with Arapahoe County Open Space, whereby the District provides water to certain areas of the Parker Jordan / Arapahoe County Open Space. In exchange for the District providing these services, Arapahoe County Open Space is reimbursing the District 80% of the cost.

Expenditures

Administrative and Operating Expenditures

Operating and administrative expenditures include the estimated services necessary to maintain the District's administrative viability such as legal, management, accounting, directors, election, website, insurance and meeting expenses. Maintenance expenditures related to the upkeep of median landscaping and associated utilities have been considered.

County Treasurer's Fees

County Treasurer's fees have been computed at 1.5% of property tax collections.

Capital Outlay

The District anticipates infrastructure improvements during 2023 as displayed on the Lottery Proceeds Fund page of the budget.

**PARKER JORDAN METROPOLITAN DISTRICT
2023 BUDGET
SUMMARY OF SIGNIFICANT ASSUMPTIONS**

Debt and Leases

The District has an intergovernmental agreement with Arapahoe County, Colorado, which established a General Obligation Contractual Indebtedness in the principal amount of \$2,000,000 payable to Arapahoe County by means of a maximum mill levy of two mills, beginning in 1989 for collection in 1990 and to continue for a term of twenty years, at an interest rate of seven percent per annum. If revenue from the maximum two mill levy is insufficient to meet the annual principal and interest on the debt, unpaid interest carried forward to subsequent years without accruing additional interest. Payments are to be applied first to the accumulated interest, second to current interest and then to principal.

The agreement allows the District to reduce its mill levy below the two mills by an amount equal to the percentage decrease in Arapahoe County Recreation District's one mill levy. Beginning in 1996, the Arapahoe County Recreation District began reducing its mill below one mill. The District will levy 1.280 mills for collection in 2023 and has budgeted payment to the County in the amount of \$192,283.

In the event the entire principal amount of the indebtedness shall not have been fully paid within the first nineteen years, then the District may, at its sole option, either:

1. Pay the entire remaining principal balance, plus accrued interest in the twentieth year, notwithstanding the maximum two mill levy limitation, or
2. To the extent it is legally able to do so, extend the maximum two mill levy for an additional sixteen years, which would extend the term to 2026.

The District has no capital or operating leases.

Reserves

Emergency Reserve

The District has provided an Emergency Reserve equal to at least 3% of fiscal year spending as defined under TABOR, which is included in the fund balance of the General Fund.

This information is an integral part of the accompanying budget.

Parker Jordan Metropolitan District
Schedule of Cash Position
March 31, 2023
Updated as of April 11, 2023

	<u>General Fund</u>	<u>Debt Service Fund</u>	<u>Capital Projects Lottery Proceeds Fund</u>	<u>Total</u>
<u>1st Bank</u>				
Balance as of 3/31/2023	\$ 16,297.66	\$ -	\$ -	\$ 16,297.66
Subsequent activity:				
4/3/2023 - Bill.com Payment	(10,336.12)	-	-	(10,336.12)
<i>Anticipated Transfers from CSAFE</i>	30,000.00	-	-	30,000.00
<i>Anticipated Voucher Payables</i>	(23,303.01)	-	-	(23,303.01)
<i>Anticipated balance</i>	<u>12,658.53</u>	<u>-</u>	<u>-</u>	<u>12,658.53</u>
 <u>CSAFE (#84-1567986-01)</u>				
Balance as of 3/31/2023	698,325.18	349,317.05	268,068.75	1,315,710.98
Subsequent activity:				
4/10/2023 - March P/SO Tax	24,116.13	10,190.47	-	34,306.60
<i>Anticipated Transfers to 1st Bank</i>	(30,000.00)	-	-	(30,000.00)
<i>Anticipated balance</i>	<u>692,441.31</u>	<u>359,507.52</u>	<u>268,068.75</u>	<u>1,320,017.58</u>
<i>Anticipated balance</i>	<u>\$ 705,099.84</u>	<u>\$ 359,507.52</u>	<u>\$ 268,068.75</u>	<u>\$ 1,332,676.11</u>

Yield information as of March 31, 2023

CSAFE - 4.88%

PARKER JORDAN METROPOLITAN DISTRICT
Property Taxes Reconciliation
2023

	Current Year								Prior Year		
	Property Taxes	Delinquent Taxes, Rebates and Abatements	Specific Ownership Taxes	Interest	Treasurer's Fees	Net Amount Received	% of Total Property Taxes Received		Total Cash Received	% of Total Property Taxes Received	
							Monthly	Y-T-D		Monthly	Y-T-D
January	2,749.58	\$ -	\$ 3,127.64	\$ -	\$ (41.24)	\$ 5,835.98	0.44%	0.44%	\$ 25,226.53	0.57%	0.57%
February	233,233.66	-	3,167.54	-	(3,498.50)	232,902.70	37.59%	38.04%	814,232.20	34.00%	34.57%
March	30,788.97	-	3,975.76	3.76	(461.89)	34,306.60	4.96%	43.00%	225,369.76	9.00%	43.57%
April	-	-	-	-	-	-	0.00%	43.00%	298,366.66	11.91%	55.48%
May	-	-	-	-	-	-	0.00%	43.00%	244,845.59	9.92%	65.40%
June	-	-	-	-	-	-	0.00%	43.00%	734,906.67	30.69%	96.09%
July	-	-	-	-	-	-	0.00%	43.00%	47,467.93	1.47%	97.56%
August	-	-	-	-	-	-	0.00%	43.00%	52,102.12	1.50%	99.06%
September	-	-	-	-	-	-	0.00%	43.00%	13,970.73	0.04%	99.10%
October	-	-	-	-	-	-	0.00%	43.00%	17,794.58	0.22%	99.32%
November	-	-	-	-	-	-	0.00%	43.00%	27,386.74	0.54%	99.86%
December	-	-	-	-	-	-	0.00%	43.00%	11,145.57	0.00%	99.86%
	\$ 266,772.21	\$ -	\$ 10,270.94	\$ 3.76	\$ (4,001.63)	\$ 273,045.28	43.00%	43.00%	\$ 2,512,815.08	99.86%	99.86%

Taxes Levied	% of Levied	Property Taxes Collected	% Collected to Amount Levied
\$ 426,638	68.77%	\$ 182,926.25	42.88%
193,749	31.23%	83,845.96	43.28%
\$ 620,387	100.00%	\$ 266,772.21	43.00%

Property Tax

General Fund	\$ 426,638	68.77%	\$ 182,926.25	42.88%
Debt Service	193,749	31.23%	83,845.96	43.28%
	\$ 620,387	100.00%	\$ 266,772.21	43.00%

Specific Ownership Tax

General Fund	37,223	100.00%	\$ 10,270.94	27.59%
	\$ 37,223	100.00%	\$ 10,270.94	27.59%

Treasurer's Fees

General Fund	6,400	68.77%	\$ 2,743.88	42.87%
Debt Service	2,906	31.23%	1,257.75	43.28%
	\$ 9,306	100.00%	\$ 4,001.63	43.00%