

Pinon Pines Metro District #2- General Fund
Profit & Loss Budget vs. Actual
 January through September 2023

	Jan - Sep 23	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
3300 · Non-Operating Revenues				
3305 · General Property Tax	27,654.70	27,655.00	-0.30	100.0%
3310 · Specific Ownership Tax	2,163.46	2,766.00	-602.54	78.22%
3315 · Delinquent Tax	18.15			
Total 3300 · Non-Operating Revenues	29,836.31	30,421.00	-584.69	98.08%
Total Income	29,836.31	30,421.00	-584.69	98.08%
Expense				
5000 · District Administration				
5001 · Purchased services-under IGA	10,000.00	20,000.00	-10,000.00	50.0%
5015 · Professional Organizations	539.60	500.00	39.60	107.92%
5035 · Audit (or exemption)	6,000.00	6,000.00	0.00	100.0%
Total 5000 · District Administration	16,539.60	26,500.00	-9,960.40	62.41%
5200 · Bond and Insurance				
5215 · General Liability insurance	2,610.17	2,100.00	510.17	124.29%
Total 5200 · Bond and Insurance	2,610.17	2,100.00	510.17	124.29%
5350 · Treasury Collection Fees	415.09	415.00	0.09	100.02%
6005 · Emergency Reserve Fund	0.00	300.00	-300.00	0.0%
Total Expense	19,564.86	29,315.00	-9,750.14	66.74%
Net Ordinary Income	10,271.45	1,106.00	9,165.45	928.7%
Other Income/Expense				
Other Income				
3330 · Operations Funding Agreement	0.00	5,250.00	-5,250.00	0.0%
Total Other Income	0.00	5,250.00	-5,250.00	0.0%
Net Other Income	0.00	5,250.00	-5,250.00	0.0%
Net Income	10,271.45	6,356.00	3,915.45	161.6%

Pinon Pines Metro District #2- General Fund
Balance Sheet
As of September 30, 2023

	Sep 30, 23	Aug 31, 23	\$ Change
ASSETS			
Current Assets			
Checking/Savings			
1010 · Academy Bank	21,016.04	20,395.51	620.53
Total Checking/Savings	21,016.04	20,395.51	620.53
Accounts Receivable			
1201 · Accounts Receivable	1,280.01	3,102.66	-1,822.65
Total Accounts Receivable	1,280.01	3,102.66	-1,822.65
Total Current Assets	22,296.05	23,498.17	-1,202.12
TOTAL ASSETS	22,296.05	23,498.17	-1,202.12
LIABILITIES & EQUITY			
Liabilities			
Current Liabilities			
Other Current Liabilities			
2012 · Due to DSF	6,024.01	7,482.13	-1,458.12
Total Other Current Liabilities	6,024.01	7,482.13	-1,458.12
Total Current Liabilities	6,024.01	7,482.13	-1,458.12
Total Liabilities	6,024.01	7,482.13	-1,458.12
Equity			
3050 · *Retained Earnings	6,000.59	6,000.59	0.00
Net Income	10,271.54	10,015.45	256.09
Total Equity	16,272.13	16,016.04	256.09
TOTAL LIABILITIES & EQUITY	22,296.05	23,498.17	-1,202.12

Pinon Pines Metro Dist #2-Debt Service Fund
Profit & Loss Budget vs. Actual
 January through September 2023

	<u>Jan - Sep 23</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Ordinary Income/Expense				
Income				
3300 · Non-operating Revenues				
3305 · General Property Tax	110,618.78	110,619.00	-0.22	100.0%
3310 · Specific Ownership Tax	8,653.87	11,062.00	-2,408.13	78.23%
3315 · Delinquent Tax Interest	<u>72.64</u>			
Total 3300 · Non-operating Revenues	<u>119,345.29</u>	<u>121,681.00</u>	<u>-2,335.71</u>	<u>98.08%</u>
4015 · Bank Account Interest	34,363.76			
4203 · Facilities Fee	<u>190,000.00</u>	<u>120,000.00</u>	<u>70,000.00</u>	<u>158.3%</u>
Total Income	<u>298,709.05</u>	<u>241,681.00</u>	<u>57,028.05</u>	<u>123.6%</u>
Expense				
5000 · District Administration				
5011 · Paying Agent Fee	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.0%</u>
Total 5000 · District Administration	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.0%</u>
5350 · Treasury Collections Fee	1,660.38	1,659.00	1.38	100.08%
6695 · Interest expense				
6697 · Long Term Debt Interest	<u>189,000.00</u>	<u>378,297.00</u>	<u>-189,297.00</u>	<u>49.96%</u>
Total 6695 · Interest expense	<u>189,000.00</u>	<u>378,297.00</u>	<u>-189,297.00</u>	<u>49.96%</u>
Total Expense	<u>190,660.38</u>	<u>379,956.00</u>	<u>-189,295.62</u>	<u>50.18%</u>
Net Ordinary Income	<u>108,048.67</u>	<u>-138,275.00</u>	<u>246,323.67</u>	<u>-78.14%</u>
Other Income/Expense				
Other Income				
8010 · Advance interest payable	<u>0.00</u>	<u>297.00</u>	<u>-297.00</u>	<u>0.0%</u>
Total Other Income	<u>0.00</u>	<u>297.00</u>	<u>-297.00</u>	<u>0.0%</u>
Net Other Income	<u>0.00</u>	<u>297.00</u>	<u>-297.00</u>	<u>0.0%</u>
Net Income	<u><u>153,048.67</u></u>	<u><u>-137,978.00</u></u>	<u><u>291,026.67</u></u>	<u><u>-110.9%</u></u>

Pinon Pines Metro Dist #2-Debt Service Fund
Balance Sheet
As of September 30, 2023

	<u>Sep 30, 23</u>	<u>Aug 31, 23</u>	<u>\$ Change</u>
ASSETS			
Current Assets			
Checking/Savings			
1121 · UMB-Bond Reserve Fund	606,686.88	604,327.30	2,359.58
1122 · Capitalized Int Fund-UMB	190,530.12	142,484.65	48,045.47
1123 · UMB-Surplus Fund	297,230.23	296,074.23	1,156.00
Total Checking/Savings	<u>1,094,447.23</u>	<u>1,042,886.18</u>	<u>51,561.05</u>
Other Current Assets			
1200 · Due from General Fund			
1201 · Due from GF- Other Income	00.0	0.00	0.00
1202 · Due from GF- Tax Revenues	6,024.01	7,482.13	-1,458.12
Total 1200 · Due from General Fund	<u>-38,975.99</u>	<u>7,482.13</u>	<u>-46,458.12</u>
Total Other Current Assets	<u>-38,975.99</u>	<u>7,482.13</u>	<u>-46,458.12</u>
Total Current Assets	<u>1,055,471.24</u>	<u>1,050,368.31</u>	<u>5,102.93</u>
TOTAL ASSETS	<u><u>1,055,471.24</u></u>	<u><u>1,050,368.31</u></u>	<u><u>5,102.93</u></u>
LIABILITIES & EQUITY			
Equity			
32000 · Retained Earnings	947,422.57	947,422.57	0.00
Net Income	<u>108,048.67</u>	<u>102,945.74</u>	<u>5,102.93</u>
Total Equity	<u>1,055,471.24</u>	<u>1,050,368.31</u>	<u>5,102.93</u>
TOTAL LIABILITIES & EQUITY	<u><u>1,055,471.24</u></u>	<u><u>1,050,368.31</u></u>	<u><u>5,102.93</u></u>

Pinon Pines Metro District #2- Capital Projects Fund
Profit & Loss Budget vs. Actual
January through September 2023

	<u>Jan - Sep 23</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Net Income	<u>0.00</u>			

Pinon Pines Metro District #2- Capital Projects Fund
Balance Sheet
As of September 30, 2023

	<u>Sep 30, 23</u>	<u>Aug 31, 23</u>	<u>\$ Change</u>
ASSETS	0.00	0.00	0.00
LIABILITIES & EQUITY	0.00	0.00	0.00