

Pinon Pines Metro District #2- General Fund
Profit & Loss Budget vs. Actual
 January through September 2024

	Jan - Sep 24	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
3300 · Non-Operating Revenues				
3305 · General Property Tax	89,632.09	90,455.00	-822.91	99.09%
3310 · Specific Ownership Tax	6,309.18	9,045.00	-2,735.82	69.75%
3315 · Delinquent Tax	44.88	0.00	44.88	100.0%
Total 3300 · Non-Operating Revenues	<u>95,986.15</u>	<u>99,500.00</u>	<u>-3,513.85</u>	<u>96.47%</u>
Total Income	<u>95,986.15</u>	<u>99,500.00</u>	<u>-3,513.85</u>	<u>96.47%</u>
Expense				
5000 · District Administration				
5001 · Purchased services-under IGA	40,000.00	80,000.00	-40,000.00	50.0%
5015 · Professional Organizations	567.85	500.00	67.85	113.57%
5035 · Audit (or exemption)	6,250.00	6,500.00	-250.00	96.15%
Total 5000 · District Administration	<u>46,817.85</u>	<u>87,000.00</u>	<u>-40,182.15</u>	<u>53.81%</u>
5200 · Bond and Insurance				
5215 · General Liability insurance	2,076.00	2,300.00	-224.00	90.26%
Total 5200 · Bond and Insurance	<u>2,076.00</u>	<u>2,300.00</u>	<u>-224.00</u>	<u>90.26%</u>
5350 · Treasury Collection Fees	1,345.16	1,357.00	-11.84	99.13%
6005 · Emergency Reserve Fund	0.00	1,850.00	-1,850.00	0.0%
Total Expense	<u>50,239.01</u>	<u>92,507.00</u>	<u>-42,267.99</u>	<u>54.31%</u>
Net Ordinary Income	<u>45,747.14</u>	<u>6,993.00</u>	<u>38,754.14</u>	<u>654.19%</u>
Other Income/Expense				
Other Income				
3330 · Operations Funding Agreement	0.00	5,250.00	-5,250.00	0.0%
Total Other Income	<u>0.00</u>	<u>5,250.00</u>	<u>-5,250.00</u>	<u>0.0%</u>
Net Other Income	<u>0.00</u>	<u>5,250.00</u>	<u>-5,250.00</u>	<u>0.0%</u>
Net Income	<u>45,747.14</u>	<u>12,243.00</u>	<u>33,504.14</u>	<u>373.66%</u>

Pinon Pines Metro District #2- General Fund

Balance Sheet

As of September 30, 2024

	Sep 30, 24	Aug 31, 24	\$ Change
ASSETS			
Current Assets			
Checking/Savings			
1010 · Academy Bank	61,297.79	60,536.98	760.81
Total Checking/Savings	61,297.79	60,536.98	760.81
Accounts Receivable			
1201 · Accounts Receivable	7,263.04	3,804.06	3,458.98
Total Accounts Receivable	7,263.04	3,804.06	3,458.98
Total Current Assets	68,560.83	64,341.04	4,219.79
TOTAL ASSETS	68,560.83	64,341.04	4,219.79
LIABILITIES & EQUITY			
Liabilities			
Current Liabilities			
Other Current Liabilities			
2012 · Due to DSF	15,810.43	13,043.25	2,767.18
Total Other Current Liabilities	15,810.43	13,043.25	2,767.18
Total Current Liabilities	15,810.43	13,043.25	2,767.18
Total Liabilities	15,810.43	13,043.25	2,767.18
Equity			
3050 · *Retained Earnings	6,003.26	6,003.26	0.00
3070 · TABOR	1,000.00	1,000.00	0.00
Net Income	45,747.14	44,294.53	1,452.61
Total Equity	52,750.40	51,297.79	1,452.61
TOTAL LIABILITIES & EQUITY	68,560.83	64,341.04	4,219.79

Pinon Pines Metro Dist #2-Debt Service Fund
Profit & Loss Budget vs. Actual
 January through September 2024

	<u>Jan - Sep 24</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Ordinary Income/Expense				
Income				
3300 · Non-operating Revenues				
3305 · General Property Tax	358,528.33	361,812.00	-3,283.67	99.09%
3310 · Specific Ownership Tax	25,236.78	36,181.00	-10,944.22	69.75%
3315 · Delinquent Tax Interest	179.49	0.00	179.49	100.0%
Total 3300 · Non-operating Revenues	<u>383,944.60</u>	<u>397,993.00</u>	<u>-14,048.40</u>	<u>96.47%</u>
4015 · Bank Account Interest	43,604.63	0.00	43,604.63	100.0%
4203 · Facilities Fee	145,000.00	120,000.00	25,000.00	120.83%
Total Income	<u>572,549.23</u>	<u>517,993.00</u>	<u>54,556.23</u>	<u>110.53%</u>
Expense				
5000 · District Administration				
5011 · Paying Agent Fee	0.00	4,000.00	-4,000.00	0.0%
Total 5000 · District Administration	<u>0.00</u>	<u>4,000.00</u>	<u>-4,000.00</u>	<u>0.0%</u>
5350 · Treasury Collections Fee	5,380.63	5,427.00	-46.37	99.15%
6695 · Interest expense				
6697 · Long Term Debt Interest	189,000.00	378,297.00	-189,297.00	49.96%
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>194,380.63</u>	<u>387,724.00</u>	<u>-193,343.37</u>	<u>50.13%</u>
Net Ordinary Income	<u>378,168.60</u>	<u>130,269.00</u>	<u>247,899.60</u>	<u>290.3%</u>
Other Income/Expense				
Other Income				
8010 · Advance interest payable	0.00	297.00	-297.00	0.0%
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>378,168.60</u></u>	<u><u>130,566.00</u></u>	<u><u>247,602.60</u></u>	<u><u>289.64%</u></u>

Pinon Pines Metro Dist #2-Debt Service Fund

Balance Sheet

As of September 30, 2024

	<u>Sep 30, 24</u>	<u>Aug 31, 24</u>	<u>\$ Change</u>
ASSETS			
Current Assets			
Checking/Savings			
1121 · UMB-Bond Reserve Fund	609,395.54	606,891.59	2,503.95
1122 · Capitalized Int Fund-UMB	193,102.69	193,111.78	-9.09
1123 · UMB-Surplus Fund	558,468.17	542,360.33	16,107.84
Total Checking/Savings	<u>1,360,966.40</u>	<u>1,342,363.70</u>	<u>18,602.70</u>
Other Current Assets			
1200 · Due from General Fund			
1201 · Due from GF- Other Income	10,000.00	10,000.00	0.00
1202 · Due from GF- Tax Revenues	5,810.43	3,043.25	2,767.18
Total 1200 · Due from General Fund	<u>15,810.43</u>	<u>13,043.25</u>	<u>2,767.18</u>
Total Other Current Assets	<u>15,810.43</u>	<u>13,043.25</u>	<u>2,767.18</u>
Total Current Assets	<u>1,376,776.83</u>	<u>1,355,406.95</u>	<u>21,369.88</u>
TOTAL ASSETS	<u>1,376,776.83</u>	<u>1,355,406.95</u>	<u>21,369.88</u>
LIABILITIES & EQUITY			
Equity			
32000 · Retained Earnings	998,608.23	998,608.23	0.00
Net Income	378,168.60	356,798.72	21,369.88
Total Equity	<u>1,376,776.83</u>	<u>1,355,406.95</u>	<u>21,369.88</u>
TOTAL LIABILITIES & EQUITY	<u>1,376,776.83</u>	<u>1,355,406.95</u>	<u>21,369.88</u>

Pinon Pines Metro District #2- Capital Projects Fund
Profit & Loss Budget vs. Actual
January through September 2024

	<u>Jan - Sep 24</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Net Income	<u><u>0.00</u></u>			

Pinon Pines Metro District #2- Capital Projects Fund

Balance Sheet

As of September 30, 2024

	<u>Sep 30, 24</u>	<u>Aug 31, 24</u>	<u>\$ Change</u>
ASSETS	0.00	0.00	0.00
LIABILITIES & EQUITY	0.00	0.00	0.00