

Pinon Pines Metro District #2- General Fund
Profit & Loss Budget vs. Actual
January through April 2025

	Jan - Apr 25	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
3300 · Non-Operating Revenues				
3305 · General Property Tax	61,377.47	100,391.00	-39,013.53	61.14%
3310 · Specific Ownership Tax	3,191.57	10,039.00	-6,847.43	31.79%
3315 · Delinquent Tax	4.40			
Total 3300 · Non-Operating Revenues	64,573.44	110,430.00	-45,856.56	58.48%
Total Income	64,573.44	110,430.00	-45,856.56	58.48%
Expense				
5000 · District Administration				
5001 · Purchased services-under IGA	0.00	90,000.00	-90,000.00	0.0%
5015 · Professional Organizations	579.18	800.00	-220.82	72.4%
5035 · Audit (or exemption)	0.00	6,500.00	-6,500.00	0.0%
Total 5000 · District Administration	579.18	97,300.00	-96,720.82	0.6%
5200 · Bond and Insurance				
5215 · General Liability insurance	0.00	2,800.00	-2,800.00	0.0%
Total 5200 · Bond and Insurance	0.00	2,800.00	-2,800.00	0.0%
5350 · Treasury Collection Fees	920.74	1,506.00	-585.26	61.14%
6005 · Emergency Reserve Fund	0.00	2,178.00	-2,178.00	0.0%
Total Expense	1,499.92	103,784.00	-102,284.08	1.45%
Net Ordinary Income	63,073.52	6,646.00	56,427.52	949.05%
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	63,073.52	11,896.00	51,177.52	530.21%

Pinon Pines Metro District #2- General Fund
Balance Sheet
As of April 30, 2025

	Apr 30, 25	Mar 31, 25	\$ Change
ASSETS			
Current Assets			
Checking/Savings			
1010 · Academy Bank	76,531.72	69,087.29	7,444.43
Total Checking/Savings	76,531.72	69,087.29	7,444.43
Accounts Receivable			
1201 · Accounts Receivable	53,822.48	37,222.18	16,600.30
Total Accounts Receivable	53,822.48	37,222.18	16,600.30
Other Current Assets			
1210 · Prepaid Expense	2,077.00	2,077.00	0.00
Total Other Current Assets	2,077.00	2,077.00	0.00
Total Current Assets	132,431.20	108,386.47	24,044.73
TOTAL ASSETS	132,431.20	108,386.47	24,044.73
LIABILITIES & EQUITY			
Liabilities			
Current Liabilities			
Other Current Liabilities			
2012 · Due to DSF	53,106.98	39,826.74	13,280.24
Total Other Current Liabilities	53,106.98	39,826.74	13,280.24
Total Current Liabilities	53,106.98	39,826.74	13,280.24
Long Term Liabilities			
2560 · Accrued Interest-Funding agmt	297.19	297.19	0.00
Total Long Term Liabilities	297.19	297.19	0.00
Total Liabilities	53,404.17	40,123.93	13,280.24
Equity			
3050 · *Retained Earnings	14,953.51	14,953.51	0.00
3070 · TABOR	1,000.00	1,000.00	0.00
Net Income	63,073.52	52,309.03	10,764.49
Total Equity	79,027.03	68,262.54	10,764.49
TOTAL LIABILITIES & EQUITY	132,431.20	108,386.47	24,044.73

Pinon Pines Metro Dist #2-Debt Service Fund
Profit & Loss Budget vs. Actual
January through April 2025

	Jan - Apr 25	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
3300 · Non-operating Revenues				
3305 · General Property Tax	245,509.93	401,554.00	-156,044.07	61.14%
3310 · Specific Ownership Tax	12,766.26	40,155.00	-27,388.74	31.79%
3315 · Delinquent Tax Interest	17.60			
Total 3300 · Non-operating Revenues	258,293.79	441,709.00	-183,415.21	58.48%
4015 · Bank Account Interest	17,051.40			
Total Income	275,345.19	441,709.00	-166,363.81	62.34%
Expense				
5000 · District Administration				
5011 · Paying Agent Fee	0.00	4,000.00	-4,000.00	0.0%
Total 5000 · District Administration	0.00	4,000.00	-4,000.00	0.0%
5350 · Treasury Collections Fee	3,682.96	6,023.00	-2,340.04	61.15%
6695 · Interest expense				
6697 · Long Term Debt Interest	0.00	378,297.00	-378,297.00	0.0%
Total 6695 · Interest expense	0.00	378,297.00	-378,297.00	0.0%
6700 · Principal Payment-2020 Bonds	0.00	15,000.00	-15,000.00	0.0%
Total Expense	3,682.96	403,320.00	-399,637.04	0.91%
Net Ordinary Income	271,662.23	38,389.00	233,273.23	707.66%
Other Income/Expense				
Other Income				
8010 · Advance interest payable	0.00	297.00	-297.00	0.0%
Total Other Income	0.00	297.00	-297.00	0.0%
Net Other Income	0.00	297.00	-297.00	0.0%
Net Income	271,662.23	38,686.00	232,976.23	702.22%

Pinon Pines Metro Dist #2-Debt Service Fund
Balance Sheet
As of April 30, 2025

	<u>Apr 30, 25</u>	<u>Mar 31, 25</u>	<u>\$ Change</u>
ASSETS			
Current Assets			
Checking/Savings			
1121 · UMB-Bond Reserve Fund	594,372.52	605,049.80	-10,677.28
1122 · Capitalized Int Fund-UMB	251,639.84	208,474.96	43,164.88
1123 · UMB-Surplus Fund	599,854.47	597,892.26	1,962.21
Total Checking/Savings	<u>1,445,866.83</u>	<u>1,411,417.02</u>	<u>34,449.81</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	43,106.98	29,826.74	13,280.24
Total 1200 · Due from General Fund	<u>53,106.98</u>	<u>39,826.74</u>	<u>13,280.24</u>
Total Other Current Assets	<u>53,106.98</u>	<u>39,826.74</u>	<u>13,280.24</u>
Total Current Assets	<u>1,498,973.81</u>	<u>1,451,243.76</u>	<u>47,730.05</u>
TOTAL ASSETS	<u><u>1,498,973.81</u></u>	<u><u>1,451,243.76</u></u>	<u><u>47,730.05</u></u>
LIABILITIES & EQUITY			
Equity			
32000 · Retained Earnings	1,227,311.58	1,227,311.58	0.00
Net Income	271,662.23	223,932.18	47,730.05
Total Equity	<u>1,498,973.81</u>	<u>1,451,243.76</u>	<u>47,730.05</u>
TOTAL LIABILITIES & EQUITY	<u><u>1,498,973.81</u></u>	<u><u>1,451,243.76</u></u>	<u><u>47,730.05</u></u>

Pinon Pines Metro District #2- Capital Projects Fund

Profit & Loss Budget vs. Actual

January through April 2025

Net Income

Jan - Apr 25	Budget	\$ Over Budget	% of Budget
0.00			

Pinon Pines Metro District #2- Capital Projects Fund
Balance Sheet
As of April 30, 2025

	Apr 30, 25	Mar 31, 25	\$ Change
ASSETS	0.00	0.00	0.00
LIABILITIES & EQUITY	0.00	0.00	0.00