

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

	Jan - Jun 25	Budget	\$ Over Budget	% of Budget
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
<b>3300 · Non-Operating Revenues</b>				
<b>3305 · General Property Tax</b>	98,186.00	100,391.00	-2,205.00	97.8%
<b>3310 · Specific Ownership Tax</b>	4,774.53	10,039.00	-5,264.47	47.56%
<b>3315 · Delinquent Tax</b>	28.78			
<b>Total 3300 · Non-Operating Revenues</b>	102,989.31	110,430.00	-7,440.69	93.26%
<b>Total Income</b>	102,989.31	110,430.00	-7,440.69	93.26%
<b>Expense</b>				
<b>5000 · District Administration</b>				
<b>5001 · Purchased services-under IGA</b>	0.00	90,000.00	-90,000.00	0.0%
<b>5015 · Professional Organizations</b>	579.18	800.00	-220.82	72.4%
<b>5035 · Audit (or exemption)</b>	6,500.00	6,500.00	0.00	100.0%
<b>Total 5000 · District Administration</b>	7,079.18	97,300.00	-90,220.82	7.28%
<b>5200 · Bond and Insurance</b>				
<b>5215 · General Liability insurance</b>	2,077.00	2,800.00	-723.00	74.18%
<b>Total 5200 · Bond and Insurance</b>	2,077.00	2,800.00	-723.00	74.18%
<b>5350 · Treasury Collection Fees</b>	1,473.24	1,506.00	-32.76	97.83%
<b>6005 · Emergency Reserve Fund</b>	0.00	2,178.00	-2,178.00	0.0%
<b>Total Expense</b>	10,629.42	103,784.00	-93,154.58	10.24%
<b>Net Ordinary Income</b>	92,359.89	6,646.00	85,713.89	1,389.71%
<b>Other Income/Expense</b>				
<b>Other Income</b>				
<b>3330 · Operations Funding Agreement</b>	0.00	5,250.00	-5,250.00	0.0%
<b>Total Other Income</b>	0.00	5,250.00	-5,250.00	0.0%
<b>Net Other Income</b>	0.00	5,250.00	-5,250.00	0.0%
<b>Net Income</b>	<b>92,359.89</b>	<b>11,896.00</b>	<b>80,463.89</b>	<b>776.4%</b>

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

	Jun 30, 25	May 31, 25	\$ Change
<b>ASSETS</b>			
<b>Current Assets</b>			
<b>Checking/Savings</b>			
1010 · Academy Bank	84,791.45	82,296.21	2,495.24
<b>Total Checking/Savings</b>	84,791.45	82,296.21	2,495.24
<b>Accounts Receivable</b>			
1201 · Accounts Receivable	169,340.65	19,976.24	149,364.41
<b>Total Accounts Receivable</b>	169,340.65	19,976.24	149,364.41
<b>Total Current Assets</b>	254,132.10	102,272.45	151,859.65
<b>TOTAL ASSETS</b>	<b>254,132.10</b>	<b>102,272.45</b>	<b>151,859.65</b>
<b>LIABILITIES &amp; EQUITY</b>			
<b>Liabilities</b>			
<b>Current Liabilities</b>			
<b>Other Current Liabilities</b>			
2012 · Due to DSF	145,521.51	26,029.99	119,491.52
<b>Total Other Current Liabilities</b>	145,521.51	26,029.99	119,491.52
<b>Total Current Liabilities</b>	145,521.51	26,029.99	119,491.52
<b>Total Liabilities</b>	145,521.51	26,029.99	119,491.52
<b>Equity</b>			
3050 · *Retained Earnings	11,173.70	11,173.70	0.00
3070 · TABOR	3,000.00	3,000.00	0.00
3090 · Nonspendable Fund Balance	2,077.00	2,077.00	0.00
<b>Net Income</b>	92,359.89	59,991.76	32,368.13
<b>Total Equity</b>	108,610.59	76,242.46	32,368.13
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>254,132.10</b>	<b>102,272.45</b>	<b>151,859.65</b>

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

	<u>Jan - Jun 25</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
<b>3300 · Non-operating Revenues</b>				
<b>3305 · General Property Tax</b>	392,744.09	401,554.00	-8,809.91	97.81%
<b>3310 · Specific Ownership Tax</b>	19,098.11	40,155.00	-21,056.89	47.56%
<b>3315 · Delinquent Tax Interest</b>	115.09			
<b>Total 3300 · Non-operating Revenues</b>	<u>411,957.29</u>	<u>441,709.00</u>	<u>-29,751.71</u>	<u>93.26%</u>
<b>4015 · Bank Account Interest</b>	<u>26,212.18</u>			
<b>Total Income</b>	<u>438,169.47</u>	<u>441,709.00</u>	<u>-3,539.53</u>	<u>99.2%</u>
<b>Expense</b>				
<b>5000 · District Administration</b>				
<b>5011 · Paying Agent Fee</b>	<u>0.00</u>	<u>4,000.00</u>	<u>-4,000.00</u>	<u>0.0%</u>
<b>Total 5000 · District Administration</b>	<u>0.00</u>	<u>4,000.00</u>	<u>-4,000.00</u>	<u>0.0%</u>
<b>5350 · Treasury Collections Fee</b>	<u>5,892.94</u>	<u>6,023.00</u>	<u>-130.06</u>	<u>97.84%</u>
<b>6695 · Interest expense</b>				
<b>6697 · Long Term Debt Interest</b>	<u>189,000.00</u>	<u>378,297.00</u>	<u>-189,297.00</u>	<u>49.96%</u>
<b>Total 6695 · Interest expense</b>	<u>189,000.00</u>	<u>378,297.00</u>	<u>-189,297.00</u>	<u>49.96%</u>
<b>6700 · Principal Payment-2020 Bonds</b>	<u>0.00</u>	<u>15,000.00</u>	<u>-15,000.00</u>	<u>0.0%</u>
<b>Total Expense</b>	<u>194,892.94</u>	<u>403,320.00</u>	<u>-208,427.06</u>	<u>48.32%</u>
<b>Net Ordinary Income</b>	<u>243,276.53</u>	<u>38,389.00</u>	<u>204,887.53</u>	<u>633.71%</u>
<b>Other Income/Expense</b>				
<b>Other Income</b>				
<b>8010 · Advance interest payable</b>	<u>0.00</u>	<u>297.00</u>	<u>-297.00</u>	<u>0.0%</u>
<b>Total Other Income</b>	<u>0.00</u>	<u>297.00</u>	<u>-297.00</u>	<u>0.0%</u>
<b>Net Other Income</b>	<u>0.00</u>	<u>297.00</u>	<u>-297.00</u>	<u>0.0%</u>
<b>Net Income</b>	<u><u>243,276.53</u></u>	<u><u>38,686.00</u></u>	<u><u>204,590.53</u></u>	<u><u>628.85%</u></u>

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

	<u>Jun 30, 25</u>	<u>May 31, 25</u>	<u>\$ Change</u>
<b>ASSETS</b>			
<b>Current Assets</b>			
<b>Checking/Savings</b>			
1121 · UMB-Bond Reserve Fund	598,328.19	596,315.62	2,012.57
1122 · Capitalized Int Fund-UMB	122,891.78	295,525.27	-172,633.49
1123 · UMB-Surplus Fund	603,846.63	601,815.52	2,031.11
<b>Total Checking/Savings</b>	<u>1,325,066.60</u>	<u>1,493,656.41</u>	<u>-168,589.81</u>
<b>Other Current Assets</b>			
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	135,521.51	16,029.99	119,491.52
<b>Total 1200 · Due from General Fund</b>	<u>145,521.51</u>	<u>26,029.99</u>	<u>119,491.52</u>
<b>Total Other Current Assets</b>	<u>145,521.51</u>	<u>26,029.99</u>	<u>119,491.52</u>
<b>Total Current Assets</b>	<u>1,470,588.11</u>	<u>1,519,686.40</u>	<u>-49,098.29</u>
<b>TOTAL ASSETS</b>	<u><b>1,470,588.11</b></u>	<u><b>1,519,686.40</b></u>	<u><b>-49,098.29</b></u>
<b>LIABILITIES &amp; EQUITY</b>			
<b>Equity</b>			
32000 · Retained Earnings	1,227,311.58	1,227,311.58	0.00
Net Income	243,276.53	292,374.82	-49,098.29
<b>Total Equity</b>	<u>1,470,588.11</u>	<u>1,519,686.40</u>	<u>-49,098.29</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><b>1,470,588.11</b></u>	<u><b>1,519,686.40</b></u>	<u><b>-49,098.29</b></u>

**Pinon Pines Metro District #2- Capital Projects Fund**  
**Profit & Loss Budget vs. Actual**  
**January through June 2025**

Net Income

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

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

	<b>Jun 30, 25</b>	<b>May 31, 25</b>	<b>\$ Change</b>
<b>ASSETS</b>	0.00	0.00	0.00
<b>LIABILITIES &amp; EQUITY</b>	0.00	0.00	0.00