

Pinon Pines Metro Dist #3
Profit & Loss Budget vs. Actual
January through June 2025

	Jan - Jun 25	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
3300 · Non-Operating Revenues				
3305 · General Property Tax	350,165.30	430,548.00	-80,382.70	81.33%
3310 · Specific Ownership Tax	12,826.01	43,055.00	-30,228.99	29.79%
Total 3300 · Non-Operating Revenues	362,991.31	473,603.00	-110,611.69	76.65%
3500 · Property Improvement Fee	199,957.88	560,000.00	-360,042.12	35.71%
4017 · Dividend Income-Colotrust	41,412.64			
4203 · Facilities Fee	342,127.10			
Total Income	946,488.93	1,033,603.00	-87,114.07	91.57%
Expense				
5000 · District Administration				
5001 · Purchased services-under IGA	0.00	1,100,000.00	-1,100,000.00	0.0%
5011 · Collection Agent Fees	2,983.20	5,500.00	-2,516.80	54.24%
5015 · Professional Organizations	1,006.17	1,200.00	-193.83	83.85%
5035 · Audit (or exemption)	6,500.00	7,000.00	-500.00	92.86%
5050 · Other Administrative expenses	300.00			
Total 5000 · District Administration	10,789.37	1,113,700.00	-1,102,910.63	0.97%
5200 · Bond and Insurance				
5215 · General Liability insurance	5,356.00	5,400.00	-44.00	99.19%
Total 5200 · Bond and Insurance	5,356.00	5,400.00	-44.00	99.19%
5350 · Treasury Collection Fees	5,252.48	6,458.00	-1,205.52	81.33%
6005 · Emergency Reserve Fund	0.00	13,855.00	-13,855.00	0.0%
Total Expense	21,397.85	1,139,413.00	-1,118,015.15	1.88%
Net Ordinary Income	925,091.08	-105,810.00	1,030,901.08	-874.3%
Net Income	925,091.08	-105,810.00	1,030,901.08	-874.3%

Pinon Pines Metro Dist #3

Balance Sheet

As of June 30, 2025

	Jun 30, 25	May 31, 25	\$ Change
ASSETS			
Current Assets			
Checking/Savings			
1010 · Academy Bank	682,878.88	672,518.30	10,360.58
1030 · Colotrust Prime	2,126,939.18	2,099,119.62	27,819.56
Total Checking/Savings	2,809,818.06	2,771,637.92	38,180.14
Accounts Receivable			
1201 · Accounts Receivable	49,886.93	51,868.49	-1,981.56
Total Accounts Receivable	49,886.93	51,868.49	-1,981.56
Other Current Assets			
1210 · Prepaid Expense	0.00	-5,356.00	5,356.00
Total Other Current Assets	0.00	-5,356.00	5,356.00
Total Current Assets	2,859,704.99	2,818,150.41	41,554.58
TOTAL ASSETS	2,859,704.99	2,818,150.41	41,554.58
LIABILITIES & EQUITY			
Liabilities			
Current Liabilities			
Other Current Liabilities			
2012 · Due to DSF	38,008.85	39,518.61	-1,509.76
Total Other Current Liabilities	38,008.85	39,518.61	-1,509.76
Total Current Liabilities	38,008.85	39,518.61	-1,509.76
Long Term Liabilities			
2400 · Funding agreement payable	-20,579.00	-20,579.00	0.00
2560 · Accrued Interest-Funding agmt	-29,385.00	-29,385.00	0.00
Total Long Term Liabilities	-49,964.00	-49,964.00	0.00
Total Liabilities	-11,955.15	-10,445.39	-1,509.76
Equity			
3050 · *Retained Earnings	1,919,569.06	1,919,569.06	0.00
3060 · Restricted for TABOR	27,000.00	27,000.00	0.00
Net Income	925,091.08	882,026.74	43,064.34
Total Equity	2,871,660.14	2,828,595.80	43,064.34
TOTAL LIABILITIES & EQUITY	2,859,704.99	2,818,150.41	41,554.58

Pinon Pines Metro Dist #3 - Debt Service Fund

Profit & Loss

June 2025

	<u>Jun 25</u>	<u>May 25</u>	<u>Jan - Jun 25</u>
Ordinary Income/Expense			
Income			
3300 · Non-operating Revenues			
3305 · General Property Tax	35,956.20	37,500.60	80,383.61
3310 · Specific Ownership Tax	2,591.99	2,580.52	7,650.79
Total 3300 · Non-operating Revenues	38,548.19	40,081.12	88,034.40
4015 · Bank Account Interest	61.84	5.32	67.16
Total Income	38,610.03	40,086.44	88,101.56
Expense			
5350 · Treasury Collections Fee	539.34	562.51	1,205.76
Total Expense	539.34	562.51	1,205.76
Net Ordinary Income	38,070.69	39,523.93	86,895.80
Other Income/Expense			
Other Income			
8100 · Transfer To-From Other Fund	0.00	5,098.08	5,098.08
Total Other Income	0.00	5,098.08	5,098.08
Net Other Income	0.00	5,098.08	5,098.08
Net Income	<u>38,070.69</u>	<u>44,622.01</u>	<u>91,993.88</u>

Pinon Pines Metro Dist #3 - Debt Service Fund
Balance Sheet
As of June 30, 2025

	<u>Jun 30, 25</u>	<u>May 31, 25</u>	<u>\$ Change</u>
ASSETS			
Current Assets			
Checking/Savings			
1122 · UMB-Surplus Fund 165715.3	53,985.03	14,404.58	39,580.45
Total Checking/Savings	53,985.03	14,404.58	39,580.45
Other Current Assets			
1200 · Due from General Fund			
1202 · Due from GF- Tax Revenues	38,008.85	39,518.61	-1,509.76
Total 1200 · Due from General Fund	38,008.85	39,518.61	-1,509.76
Total Other Current Assets	38,008.85	39,518.61	-1,509.76
Total Current Assets	91,993.88	53,923.19	38,070.69
TOTAL ASSETS	<u>91,993.88</u>	<u>53,923.19</u>	<u>38,070.69</u>
LIABILITIES & EQUITY			
Equity			
Net Income	91,993.88	53,923.19	38,070.69
Total Equity	91,993.88	53,923.19	38,070.69
TOTAL LIABILITIES & EQUITY	<u>91,993.88</u>	<u>53,923.19</u>	<u>38,070.69</u>

Pinon Pines Metro Dist #3-Capital Projects Fund

Profit & Loss

June 2025

	Jun 25	May 25	\$ Change
Ordinary Income/Expense			
Income			
4015 · Bank Interest Income	7,127.28	7,024.82	102.46
Total Income	7,127.28	7,024.82	102.46
Net Ordinary Income	7,127.28	7,024.82	102.46
Other Income/Expense			
Other Income			
8100 · Transfer To-From Other Fund	0.00	-5,098.08	5,098.08
Total Other Income	0.00	-5,098.08	5,098.08
Net Other Income	0.00	-5,098.08	5,098.08
Net Income	7,127.28	1,926.74	5,200.54

Pinon Pines Metro Dist #3-Capital Projects Fund
Balance Sheet
As of June 30, 2025

	<u>Jun 30, 25</u>	<u>May 31, 25</u>	<u>\$ Change</u>
ASSETS			
Current Assets			
Checking/Savings			
1121 · Bond Reserve Fund-UMB 165715.2	2,118,946.14	2,111,818.86	7,127.28
Total Checking/Savings	<u>2,118,946.14</u>	<u>2,111,818.86</u>	<u>7,127.28</u>
Total Current Assets	<u>2,118,946.14</u>	<u>2,111,818.86</u>	<u>7,127.28</u>
TOTAL ASSETS	<u>2,118,946.14</u>	<u>2,111,818.86</u>	<u>7,127.28</u>
LIABILITIES & EQUITY			
Equity			
Net Income	2,118,946.14	2,111,818.86	7,127.28
Total Equity	<u>2,118,946.14</u>	<u>2,111,818.86</u>	<u>7,127.28</u>
TOTAL LIABILITIES & EQUITY	<u>2,118,946.14</u>	<u>2,111,818.86</u>	<u>7,127.28</u>