



**Board of Directors Regular Meeting
December 12, 2024 6pm
Pagosa Lakes Administration Building
AGENDA**

- 1. 6:00 pm Call to Order**
- 2. Verification of Quorum by Board Secretary**
 - a. Approval of Agenda
- 3. Approval of the minutes**

November 14, 2024 Regular Meeting of the Board
- 4. Disclosures of Conflicts**
- 5. Appointment of Board Member to fill irregular vacancy**
- 6. Owner/Member comments (individual comments are limited to three (3) minutes)**
- 7. CDC Report – 2025 Additional Home Development**
- 8. Staff Reports:**
 - a. General Manager’s Report
 - b. Treasurers Report
 - c. Department of Property & Environment Report
 - d. Department of Recreation Amenities Report
 - e. Department of Community Standards Report
 - f. Lifestyle Report
- 9. There are 2 lot Consolidation permit applications for review**
- 10. Committee Reports:**
 - a. ECC Liaison Report November 2024 Meeting Minutes
- 11. Unfinished Business**
 - a. 2025 Draft Budget Approval
 - b. Capital Improvement – Gymnasium Project Next Owner Info. Meeting 1/16/25, 6:00 p.m.
 - c. Archery Range Updated Plans for Construction
- 12. New Business**
 - a. Renewal of Legal Services
- 13. Owner/Member comments (individual comments are limited to three (3) minutes)**
- 14. Adjournment**



**Board of Directors Regular Meeting
November 14, 2024 6pm
Pagosa Lakes Administration Building**

MINUTES

**Board Members present: Lars Schneider-President
Sasha King-Vice President, Ericka Bailey-Treasurer
Monty Whitman-Secretary
Directors: Wade Lundy, Pat Moore**

**Staff: GM Roth, K. Benoit-CT
L. Lynch DPE Mgr.,Graham RA Mgr.
C. Simpson DCS Mgr.,
J. Pitcher-Lifestyles
CS Barnes-Recording Secretary**

Owners/guests present: L. Smith and C. Schanzenbaker

Via Zoom: T. Frank

1. **Call to Order at 6:09 pm by President Schneider** – Welcome and reminder that audio and video recording is prohibited, also the Owner’s Meeting regarding the informational Gymnasium proposal with Q&A is coming up on Saturday November 16 beginning at 9 am here at the Vista Conference Room and via ZOOM, therefore no comments regarding the project will be taken this evening.

2. **Verification of Quorum by Board Secretary Whitman**

3. **Approval of Agenda**

Motion to approve Agenda with the addition of two items in 10. New Business b. Board Vacancy c. Communication by King, 2nd by Bailey. Passed

4. **Approval of the Minutes**

Motion to approve Minutes of October 10, 2024 Regular Meeting of the Board by Whitman, 2nd Lundy. Passed.

5. **Disclosures of Conflicts - none**

Owner/Member comments – Owner L. Smith asked for survey results to date, Pitcher responded that there has been a great response by over 800 owners and survey reopens Monday, November 18th.

6. **Staff Reports:**

- a. General Manager’s Report- as submitted – GM Roth reported Joint Session with Archuleta County Commissioners scheduled for November 4 had been cancelled and has proposed Monday, February 3, 2025 at 5pm at the BOCC office for the next meeting.
- b. Treasurers Report-as submitted.
- c. Department of Property & Environment Report-as submitted. DPE Mgr Lynch shared that the huge Vista Mailbox Project should be completed soon; providing Vista Owners with one paved central location including 30 cluster boxes which will be easy to plow.
- d. Department of Recreation Amenities Report – as submitted by Graham. He shared Puppy Yoga is once again a hit and full.
- e. Department of Community Standards Report – as submitted. New DCS Mgr Simpson in developing new format for monthly report which will be introduced in December.

- f. Lifestyle Report- as submitted. Pitcher shared there has been a wonderful response to the annual Neighbor to Neighbor Thanksgiving Food Basket and Santa will be here December 6, 7, 13 and 14th for all to visit; blasting off in the Gingerbread Rocketship and arriving at the North Pole.

Motion to accept Staff Reports by Lundy, 2nd Bailey. Passed.

7. There are 2 lot Consolidations permit applications for review

Motion to approve both consolidations by Whitman, 2nd King. Passed.

8. Committee Reports:

- a. ECC Liaison Report October 2024 Meeting Minutes- as submitted.
- b. Recreation Committee – Updated Master Plan presented by R Graham and Chair Denny Mingo. The Gymnasium and multi-purpose field are the priority projects. Graham shared that both a 50 yd field and enlarging the playground were removed but addition of an outdoor hot tub and lap pool construction in 2030 were added. Mingo pointed out his delight with the growth of young families within the association compared to when he moved here many years ago.

Motion to accept the Updated Recreation Center Master Plan by King, 2nd Whitman. Passed.

- c. Lakes & Fisheries Committee – DPE Mgr. Lynch submitted minutes in Board Packet. Shared that when PAWSD draws down Lake Pagosa during Fall 2025 the possibility for some lakeside projects will arise.

Motion to accept all Committee Reports by Bailey, 2nd King. Passed.

9. Unfinished Business

- a. PPP Update – Construction Containers & Dumpsters
The Resolution revising Project Permit Process, Updating Sections 3.1.31 – 3.1.31-6 and 3.1.20.1 was reviewed and;
Motion approving same was made by Lundy, 2nd Whitman. Passed.
- b. 2025 Draft Budget Review – GM Roth stated no changes or additional comments from the Board or Finance have been made therefore final approval of the 2025 Budget will come before the Board at the December Regular Meeting. Note the annual assessment will increase by \$10.00 to \$335.00
- c. Capital Improvement – Gymnasium Project Update -Reminder that the first of three Proposed Gymnasium project presentations to owners with Q&A this Saturday beginning at 9am limited seating here in Vista Conference Room so please join via ZOOM – Jen will be sending out the link

10. New Business

- a. Black Hills Easement Request – Mountain Meadows Greenbelt- GM Roth reported no vote this evening as Legal is drawing up the document, the property needs to be surveyed and assurance that BH will hold liability insurance.
- b. Board Vacancy - Patrick Moore submitted Letter of Resignation from the PLPOA Board of Directors effective November 14, 2024.

Motion to accept by Whitman, 2nd Lundy. Passed

Board requested Roth to accept resumes and Board will appoint new member to fill vacancy of remaining term ending in 2026.

- c. Communication – *Motion to rescind October 10, 2024 Motion that the Board of Directors must review and approve any item regarding proposed Gymnasium prior to publication by Schneider, 2nd by King.*
Note: Roth and Benoit review communications prepared by Pitcher. Board expressed utmost trust and



respect to Pitcher with no need to micro manage her communication to owners.

11. **Owner/Member comments:** L Smith asked if more survey info will be available at Saturday's meeting. "No" as the survey is open again. Owner T Frank requests that Governing Doc's can become "searchable" Pitcher replied that she will look into it and ideally make it happen within 6 months.

12. **Adjournment. Motion to adjourn at 6:56 pm by Lundy, 2nd Bailey. Passed.**

Respectfully submitted by:

Monty Whitman, Board Secretary

Candace Selk Barnes, Recording Secretary

INTEROFFICE MEMORANDUM

TO: ERICKA BAILEY

FROM: KATIE BENOIT

SUBJECT: ACCOUNTING NOTES FOR NOVEMBER 2024.

DATE: November 30, 2024

As of November 30, 2024, the Association has received \$1,946,100* or 98.1% of the total billed 2024 regular assessments of \$1,982,825. For the same period in 2023, the collections were approximately \$1,796,100 or 99.1% of the total of \$1,812,900 billed.

*Does not include 93 properties on payment plans.

Certificates of Deposit as of November 30, 2024:

MATURITY	RATE	VALUE	FUND
12/6/2024	5.35%	\$180,000	Operating
1/21/2025	4.55%	\$50,000	Reserve
2/24/2025	5.30%	\$100,000	Reserve
3/17/2025	5.35%	\$69,000	Operating
3/27/2025	4.75%	\$150,000	Reserve
4/21/2025	4.35%	\$50,000	Reserve
5/22/2025	5.25%	\$100,000	Reserve
7/21/2025	4.20%	\$50,000	Reserve

Pagosa Lakes Property Owners Association, Inc

Balance Sheet as of 11/30/2024

Assets	Operating	Capital	Reserve	Total
Current Assets				
10000 - Petty Cash	\$951.60			\$951.60
10500 - Cash-TBK Operating	\$262,073.37			\$262,073.37
11540 - First Citizens Bank Operating	\$84,428.16			\$84,428.16
11541 - First Citizens Bank Sweep - Operating	\$404,306.86			\$404,306.86
12100 - Edward Jones Operating	\$75,168.70			\$75,168.70
12110 - Edward Jones Emergency Fund	\$271,032.21			\$271,032.21
12200 - Edward Jones Capital Improvement		\$642,354.46		\$642,354.46
13820 - Edward Jones Reserves			\$597,252.71	\$597,252.71
13841 - First Citizens Bank Reserves - CDARS			\$154,919.73	\$154,919.73
13850 - Edward Jones Trails Maintenance Reserves			\$164,536.88	\$164,536.88
14000 - Accounts Receivable	\$100,287.99			\$100,287.99
14100 - Accounts Receivable - Other	\$93,041.78			\$93,041.78
14900 - Allowance for Doubtful Accounts	(\$17,580.21)			(\$17,580.21)
15100 - Accts Rec.-Employee Dep Health	\$1,059.65			\$1,059.65
15200 - Accts Rec.-Prepaid Legal	\$15.95			\$15.95
15300 - Accts Rec.-Supplemental Health	(\$257.39)			(\$257.39)
16000 - Prepaid Expenses	\$52,932.16			\$52,932.16
Total Current Assets	\$1,327,460.83	\$642,354.46	\$916,709.32	\$2,886,524.61
Fixed Assets				
18500 - Land: Admin-Shop-Rec Center	\$506,377.38			\$506,377.38
18510 - Building	\$4,043,372.99			\$4,043,372.99
18520 - Equipment	\$911,161.73			\$911,161.73
18530 - Lakes	\$425,755.37			\$425,755.37
18540 - Improvements	\$1,585,187.24			\$1,585,187.24
19900 - Accumulated Depreciation	(\$3,465,893.06)			(\$3,465,893.06)

Pagosa Lakes Property Owners Association, Inc

Balance Sheet as of 11/30/2024

Liabilities / Equity	Operating	Capital	Reserve	Total
Total Fixed Assets	\$4,005,961.65			\$4,005,961.65
Total Assets	\$5,333,422.48	\$642,354.46	\$916,709.32	\$6,892,486.26
Current Liabilities				
20000 - Accounts Payable	\$19,476.21			\$19,476.21
20100 - Accrued Expenses	\$60,251.06			\$60,251.06
22000 - Prepaid Assessments	\$23,355.95			\$23,355.95
23000 - Contract Liability	\$136,691.00			\$136,691.00
25000 - Other Current Liabilities	(\$158.79)			(\$158.79)
27000 - Employee Dep Health Payable	(\$682.00)			(\$682.00)
Total Current Liabilities	\$238,933.43			\$238,933.43
Equity				
30000 - Investment in property and equipment, net	\$4,005,961.65			\$4,005,961.65
32000 - Retained Earnings-Operating	\$483,124.31			\$483,124.31
33000 - Retained Earnings-Reserves			\$1,165,080.66	\$1,165,080.66
34000 - Retained Earnings-Capital Improvement		\$535,477.63		\$535,477.63
36000 - Net Income	\$605,403.09	\$106,876.83	(\$248,371.34)	\$463,908.58
Total Equity	\$5,094,489.05	\$642,354.46	\$916,709.32	\$6,653,552.83
Total Liabilities / Equity	\$5,333,422.48	\$642,354.46	\$916,709.32	\$6,892,486.26

Pagosa Lakes Property Owners Association, Inc

Statement of Revenues and Expenses 11/1/2024 - 11/30/2024

	Current Period			Year To Date			Annual Budget
	Actual	Budget	Variance	Actual	Budget	Variance	
Operating Income							
Admin Service Income							
40000 - Association Dues-Regular	-	-	-	1,983,014.63	1,951,625.00	31,389.63	1,951,625.00
40010 - Association Dues-Timeshare	-	-	-	320,775.00	320,775.00	-	320,775.00
40020 - Association Dues-STR	1,625.00	-	1,625.00	276,275.00	260,000.00	16,275.00	260,000.00
40100 - Funds Transfer-General Reserves	-	-	-	(468,845.00)	(460,345.00)	(8,500.00)	(460,345.00)
40110 - Funds Transfer-Trails Maintenance Reserve	-	-	-	(56,400.00)	(56,400.00)	-	(56,400.00)
40200 - Funds Transfer-Capital Improvement	-	-	-	(389,758.00)	(313,740.00)	(76,018.00)	(313,740.00)
40300 - Assessments-Uncollectible	-	-	-	(4,851.17)	(35,000.00)	30,148.83	(35,000.00)
40400 - Carry Forward	-	-	-	-	125,000.00	(125,000.00)	125,000.00
40500 - Late Charges	255.93	-	255.93	27,896.46	35,000.00	(7,103.54)	35,000.00
40600 - Other Income-Lien Fees	-	-	-	6,000.00	7,000.00	(1,000.00)	7,000.00
40700 - Delinquent Postage Fees	21.35	208.33	(186.98)	4,225.40	2,291.63	1,933.77	2,500.00
40800 - Delinquent Door Notice Fees	-	291.67	(291.67)	3,601.78	3,208.37	393.41	3,500.00
41000 - Lot Consolidation Fee	3,250.00	2,500.00	750.00	45,250.00	27,500.00	17,750.00	30,000.00
41010 - Other Income-Transfer Fees	5,040.00	5,717.75	(677.75)	70,460.00	62,895.25	7,564.75	68,613.00
41020 - Other Income-Misc	-	-	-	3,331.00	-	3,331.00	-
41250 - Credit card expense payment	-	-	-	-	100.00	(100.00)	100.00
41500 - Gain/Loss on Asset	500.00	-	500.00	86,518.00	-	86,518.00	-
41900 - Interest - Operating	527.04	1,666.67	(1,139.63)	30,841.80	18,333.37	12,508.43	20,000.00
Total Admin Service Income	11,219.32	10,384.42	834.90	1,938,334.90	1,948,243.62	(9,908.72)	1,958,628.00
Community Standards Income							
42000 - Filing Fee	710.00	227.00	483.00	17,572.00	12,567.00	5,005.00	13,500.00
42010 - Review & Inspect Fee	8,860.00	1,932.00	6,928.00	134,641.36	107,062.00	27,579.36	115,000.00
42020 - Permit Transfer Fee	500.00	-	500.00	1,000.00	-	1,000.00	-
42100 - DCS Fines	-	58.00	(58.00)	10,599.28	3,258.00	7,341.28	3,500.00
42300 - Community Enhancement	-	68.00	(68.00)	3,796.00	3,723.00	73.00	4,000.00
Total Community Standards Income	10,070.00	2,285.00	7,785.00	167,608.64	126,610.00	40,998.64	136,000.00
Property & Environment Income							
44000 - Fishing Permits	1,855.57	14,166.67	(12,311.10)	185,015.50	155,833.37	29,182.13	170,000.00
44010 - Boat Permits	-	1,208.33	(1,208.33)	17,625.00	13,291.63	4,333.37	14,500.00
44100 - Weed Control	-	41.67	(41.67)	315.00	458.37	(143.37)	500.00
44200 - Property/Environment-Fines	-	33.33	(33.33)	-	366.63	(366.63)	400.00
44300 - Other-DPE (Seed/Fertilizer)	216.00	541.67	(325.67)	7,822.00	5,958.37	1,863.63	6,500.00
Total Property & Environment Income	2,071.57	15,991.67	(13,920.10)	210,777.50	175,908.37	34,869.13	191,900.00
Community Lifestyle Income							
46000 - Community Activities & Events Income	2,365.92	500.00	1,865.92	4,949.42	3,500.00	1,449.42	4,000.00
46100 - Newsletter Advertising	1,606.92	6,000.00	(4,393.08)	5,856.78	8,000.00	(2,143.22)	8,000.00
46200 - Rent-Clubhouse	-	336.00	(336.00)	7,920.00	8,664.00	(744.00)	9,000.00

Pagosa Lakes Property Owners Association, Inc

Statement of Revenues and Expenses 11/1/2024 - 11/30/2024

	Current Period			Year To Date			Annual Budget
	Actual	Budget	Variance	Actual	Budget	Variance	
Operating Income							
46210 - Kitchen Rental	-	-	-	100.00	500.00	(400.00)	600.00
46220 - Accessory Rental- Stage & Sound	-	-	-	50.00	200.00	(150.00)	250.00
46230 - Clubhouse Cleaning	-	-	-	550.00	600.00	(50.00)	900.00
46300 - Vista Garden Income	-	-	-	1,329.35	3,000.00	(1,670.65)	3,000.00
Total Community Lifestyle Income	3,972.84	6,836.00	(2,863.16)	20,755.55	24,464.00	(3,708.45)	25,750.00
Recreation Amenities Income							
48000 - PLPOA Members-Amenities	29,817.76	16,354.00	13,463.76	378,730.09	338,197.00	40,533.09	352,841.00
48200 - Timeshare Owners-Amenities	-	-	-	243,770.00	60,942.00	182,828.00	60,942.00
48300 - Sponsored Events/Programs	755.00	1,142.00	(387.00)	15,970.76	19,083.00	(3,112.24)	20,500.00
48400 - Rental Income	85.00	300.00	(215.00)	2,940.00	3,600.00	(660.00)	4,000.00
48500 - Retail	68.34	214.00	(145.66)	793.34	2,215.00	(1,421.66)	2,500.00
48600 - Pagosa Springs Porpoises Swim Revenue	-	395.83	(395.83)	4,772.50	4,354.13	418.37	4,750.00
48700 - Swim Lesson Revenue	-	500.00	(500.00)	8,880.00	5,500.00	3,380.00	6,000.00
49999 - Fund Transfers - Rec	-	10,028.75	(10,028.75)	-	110,316.25	(110,316.25)	120,345.00
Total Recreation Amenities Income	30,726.10	28,934.58	1,791.52	655,856.69	544,207.38	111,649.31	571,878.00
Total Operating Income	58,059.83	64,431.67	(6,371.84)	2,993,333.28	2,819,433.37	173,899.91	2,884,156.00
Operating Expense							
Admin Service Expense							
50000 - Payroll-Admin	36,862.35	33,333.33	(3,529.02)	351,874.37	366,666.63	14,792.26	400,000.00
50010 - Payroll-Overtime-Admin	8.42	41.67	33.25	365.12	458.37	93.25	500.00
50020 - Payroll Taxes-Admin	3,066.93	2,666.67	(400.26)	30,978.52	29,333.37	(1,645.15)	32,000.00
50100 - Health Insurance-Admin	4,991.11	6,129.17	1,138.06	47,126.13	61,291.70	14,165.57	73,550.00
50110 - Dental Insurance-Admin	526.61	341.67	(184.94)	4,251.32	3,758.37	(492.95)	4,100.00
50120 - Vision Insurance-Admin	98.76	50.00	(48.76)	592.56	550.00	(42.56)	600.00
50130 - Retirement-Admin	1,999.85	1,750.00	(249.85)	20,165.73	19,250.00	(915.73)	21,000.00
50140 - HRA-Health Reimbursement-Admin	1,600.00	1,400.00	(200.00)	17,200.00	16,800.00	(400.00)	16,800.00
50150 - Insurance-Workers Comp-Admin	-	166.67	166.67	1,304.50	1,833.37	528.87	2,000.00
50160 - Life Insurance-All	196.21	200.00	3.79	2,328.03	2,200.00	(128.03)	2,400.00
50190 - Payroll-Paychex	437.01	1,208.33	771.32	9,571.02	13,291.63	3,720.61	14,500.00
50195 - Misc (Admin Cafeteria Plan)	210.00	133.33	(76.67)	1,376.02	1,466.63	90.61	1,600.00
50200 - Office Supplies	558.74	541.67	(17.07)	4,291.57	5,958.37	1,666.80	6,500.00
50250 - Software Expense	1,979.00	2,375.00	396.00	22,957.00	26,125.00	3,168.00	28,500.00
50251 - Office Equip Repair/Tech Help	1,166.75	1,000.00	(166.75)	11,472.65	11,000.00	(472.65)	12,000.00
50260 - Equipment Leases	-	266.67	266.67	2,723.80	2,933.37	209.57	3,200.00
50300 - Postage	-	916.67	916.67	10,432.25	10,083.37	(348.88)	11,000.00
50310 - Admin Copier	-	41.67	41.67	-	458.37	458.37	500.00
50320 - Copies/Printing	-	41.67	41.67	-	458.37	458.37	500.00
50400 - Dues & Fees	200.00	125.00	(75.00)	1,588.00	1,375.00	(213.00)	1,500.00

Pagosa Lakes Property Owners Association, Inc

Statement of Revenues and Expenses 11/1/2024 - 11/30/2024

	Current Period			Year To Date			Annual Budget
	Actual	Budget	Variance	Actual	Budget	Variance	
Operating Expense							
50410 - Education-Seminars	739.18	708.33	(30.85)	3,057.11	7,791.63	4,734.52	8,500.00
50420 - Subscriptions	-	22.92	22.92	183.59	252.12	68.53	275.00
50500 - Gas/Mileage	-	16.67	16.67	50.92	183.37	132.45	200.00
50700 - Board Meetings/Discretionary	-	100.00	100.00	1,098.95	1,100.00	1.05	1,200.00
50710 - Online Elections	-	1,250.00	1,250.00	6,374.72	13,750.00	7,375.28	15,000.00
50900 - Misc. & Contingency	60.40	83.33	22.93	1,119.22	916.63	(202.59)	1,000.00
50950 - Advertisement	29.95	83.33	53.38	967.75	916.63	(51.12)	1,000.00
51000 - Audit	15,000.00	2,333.33	(12,666.67)	15,000.00	25,666.63	10,666.63	28,000.00
51100 - Legal	9,126.61	4,166.67	(4,959.94)	62,092.18	45,833.37	(16,258.81)	50,000.00
51101 - Legal - billed	(1,827.60)	-	1,827.60	(15,912.83)	-	15,912.83	-
51200 - Legal-Collections	6,257.36	5,833.33	(424.03)	32,370.65	64,166.63	31,795.98	70,000.00
51201 - Legal-Collections-billed	3.36	(4,583.33)	(4,586.69)	(20,913.39)	(50,416.63)	(29,503.24)	(55,000.00)
51500 - Property Taxes	-	83.33	83.33	1,543.76	916.63	(627.13)	1,000.00
51510 - Income Tax	34.00	34.75	.75	2,389.00	382.25	(2,006.75)	417.00
52000 - Insurance Deductibles	-	83.33	83.33	-	916.63	916.63	1,000.00
52010 - Master Insurance	-	-	-	73,728.21	68,000.00	(5,728.21)	68,000.00
53000 - Bank Charges	-	41.67	41.67	33.34	458.37	425.03	500.00
53010 - Credit Card Charges - Admin	(13,504.82)	1,166.67	14,671.49	3,388.33	12,833.37	9,445.04	14,000.00
53020 - Returned Checks	-	8.33	8.33	-	91.63	91.63	100.00
53030 - Delinquent Account Expenses	-	291.67	291.67	870.00	3,208.37	2,338.37	3,500.00
Total Admin Service Expense	69,820.18	64,453.52	(5,366.66)	708,040.10	772,259.55	64,219.45	841,442.00
Community Standards Expense							
60000 - Payroll-DCS	28,261.05	24,065.17	(4,195.88)	274,325.62	264,716.87	(9,608.75)	288,782.00
60010 - Payroll-Overtime-DCS	214.43	166.67	(47.76)	2,416.67	1,833.37	(583.30)	2,000.00
60020 - Payroll Taxes-DCS	2,368.24	2,000.00	(368.24)	24,069.38	22,000.00	(2,069.38)	24,000.00
60100 - Health Insurance-DCS	3,571.72	5,237.50	1,665.78	47,293.84	52,375.00	5,081.16	62,850.00
60110 - Dental Insurance-DCS	248.24	375.00	126.76	4,243.92	4,125.00	(118.92)	4,500.00
60120 - Vision Insurance-DCS	95.28	54.17	(41.11)	598.67	595.87	(2.80)	650.00
60130 - Retirement-DCS	815.17	1,333.33	518.16	13,200.55	14,666.63	1,466.08	16,000.00
60140 - HRA-Health Reimbursement-DCS	1,600.00	1,000.00	(600.00)	13,800.00	12,000.00	(1,800.00)	12,000.00
60150 - Insurance-Workers Comp-DCS	-	375.00	375.00	3,420.76	4,125.00	704.24	4,500.00
60200 - Office/Field Supplies/Expenses	445.09	298.00	(147.09)	1,572.67	4,054.00	2,481.33	4,500.00
60230 - Uniforms	113.41	33.00	(80.41)	525.60	450.00	(75.60)	500.00
60310 - DCS Copier	646.33	562.50	(83.83)	6,249.79	6,187.50	(62.29)	6,750.00
60320 - Printing Decs & Maps	-	83.33	83.33	149.66	916.63	766.97	1,000.00
60410 - Professional Fees	-	40.42	40.42	127.50	444.62	317.12	485.00
60430 - Training	-	116.67	116.67	244.00	1,283.37	1,039.37	1,400.00
60500 - DCS Vehicle Gas	400.73	225.00	(175.73)	1,718.57	2,475.00	756.43	2,700.00
60530 - Vehicle Exp-Sport S 63	-	62.50	62.50	366.46	687.50	321.04	750.00
60540 - Vehicle Exp-Sport SL 29	-	62.50	62.50	331.20	687.50	356.30	750.00

Pagosa Lakes Property Owners Association, Inc

Statement of Revenues and Expenses 11/1/2024 - 11/30/2024

	Current Period			Year To Date			Annual Budget
	Actual	Budget	Variance	Actual	Budget	Variance	
Operating Expense							
60700 - ECC Expenses	-	75.00	75.00	281.14	825.00	543.86	900.00
60900 - Contingency	-	33.00	33.00	-	450.00	450.00	500.00
60910 - Capital Expenditures	-	125.00	125.00	-	1,375.00	1,375.00	1,500.00
60930 - Community Enhancement	32.96	15,000.00	14,967.04	39,930.46	50,000.00	10,069.54	50,000.00
Total Community Standards Expense	38,812.65	51,323.76	12,511.11	434,866.46	446,273.86	11,407.40	487,017.00
Property & Environment Expense							
61000 - Payroll-DPE	25,619.23	30,550.58	4,931.35	290,203.19	336,056.38	45,853.19	366,607.00
61010 - Payroll-Overtime-DPE	149.45	416.67	267.22	1,511.18	4,583.37	3,072.19	5,000.00
61020 - Payroll Taxes-DPE	2,143.34	2,508.33	364.99	25,544.34	27,591.63	2,047.29	30,100.00
61100 - Health Insurance-DPE	3,273.40	5,761.67	2,488.27	39,390.63	57,616.70	18,226.07	69,140.00
61110 - Dental Insurance-DPE	307.93	375.00	67.07	4,056.60	4,125.00	68.40	4,500.00
61120 - Vision Insurance-DPE	90.34	54.58	(35.76)	598.50	600.38	1.88	655.00
61130 - Retirement-DPE	1,539.82	1,416.67	(123.15)	16,442.31	15,583.37	(858.94)	17,000.00
61140 - HRA-Health Reimbursement-DPE	800.00	1,200.00	400.00	10,800.00	14,400.00	3,600.00	14,400.00
61150 - Insurance-Workers Comp-DPE	-	625.00	625.00	7,277.78	6,875.00	(402.78)	7,500.00
61200 - Office/Field Supplies	-	33.33	33.33	266.16	366.63	100.47	400.00
61210 - Tools, Supplies Expense	556.84	716.67	159.83	4,053.59	7,883.37	3,829.78	8,600.00
61220 - Janitorial Supplies	8.54	250.00	241.46	2,163.96	2,750.00	586.04	3,000.00
61230 - Uniforms	558.10	125.00	(433.10)	1,347.48	1,375.00	27.52	1,500.00
61240 - Admin Office Cleaning	-	125.00	125.00	690.00	1,375.00	685.00	1,500.00
61350 - Enforcement/Signage	3,555.09	916.67	(2,638.42)	11,538.58	10,083.37	(1,455.21)	11,000.00
61351 - Roadside Cleanup/Adopt a Street	-	8.33	8.33	94.06	91.63	(2.43)	100.00
61352 - Signage	580.39	125.00	(455.39)	580.39	1,375.00	794.61	1,500.00
61410 - Seminars/Training/CE	-	125.00	125.00	-	1,375.00	1,375.00	1,500.00
61500 - Vehicle-Gas	1,084.04	1,174.67	90.63	7,002.20	12,921.37	5,919.17	14,096.00
61510 - Dept Auto #1/2011 Toyota P/U	-	83.33	83.33	891.81	916.63	24.82	1,000.00
61530 - Dept Auto #3/06 Ford	-	250.00	250.00	1,056.26	2,750.00	1,693.74	3,000.00
61540 - Dept Auto #4/2013 Ford Truck	-	125.00	125.00	521.39	1,375.00	853.61	1,500.00
61550 - Dept Auto #5/2018 Ford F-350	-	125.00	125.00	372.14	1,375.00	1,002.86	1,500.00
61560 - Dept Auto #6/20 Chevy Silverado	1,305.37	125.00	(1,180.37)	1,584.58	1,375.00	(209.58)	1,500.00
61570 - Dept Auto #7/2020 Chevy Colo P/U	-	125.00	125.00	916.47	1,375.00	458.53	1,500.00
61580 - Kubota Tractor 201	-	41.67	41.67	251.15	458.37	207.22	500.00
61590 - Kubota Tractor 2014	-	208.33	208.33	1,236.34	2,291.63	1,055.29	2,500.00
61592 - Kubota Tractor 2022	-	166.67	166.67	759.81	1,833.37	1,073.56	2,000.00
61600 - Facilities Maintenance	483.10	625.00	141.90	6,156.33	6,875.00	718.67	7,500.00
61601 - Equipment Maintenance	596.78	375.00	(221.78)	1,643.20	4,125.00	2,481.80	4,500.00
61602 - Trailer Maintenance	-	83.33	83.33	470.96	916.63	445.67	1,000.00
61603 - Boating Improvements	-	375.00	375.00	3,517.72	4,125.00	607.28	4,500.00

Pagosa Lakes Property Owners Association, Inc

Statement of Revenues and Expenses 11/1/2024 - 11/30/2024

	Current Period			Year To Date			Annual Budget
	Actual	Budget	Variance	Actual	Budget	Variance	
Operating Expense							
61604 - Lakes Fisheries & Parks/Repair & Maint	115.25	750.00	634.75	3,514.67	8,250.00	4,735.33	9,000.00
61605 - Fence Maint & Construction	-	208.33	208.33	2,011.23	2,291.63	280.40	2,500.00
61606 - Parks & Trails Expense	255.91	458.33	202.42	3,525.85	5,041.63	1,515.78	5,500.00
61610 - Consulting	-	-	-	1,759.00	2,000.00	241.00	2,000.00
61611 - Engineering/Survey	-	208.33	208.33	1,534.00	2,291.63	757.63	2,500.00
61620 - Fire Mitigation	-	1,916.67	1,916.67	7,259.48	21,083.37	13,823.89	23,000.00
61630 - Grass Seed/Fertilizer	-	500.00	500.00	7,225.92	5,500.00	(1,725.92)	6,000.00
61631 - Insect, Disease & Noxious Weeds	-	-	-	945.32	2,500.00	1,554.68	2,500.00
61632 - Water Quality Testing	-	83.33	83.33	350.00	916.63	566.63	1,000.00
61633 - Weeds & Algae Control	-	2,083.33	2,083.33	15,081.61	22,916.63	7,835.02	25,000.00
61640 - Porta Potties	135.20	416.67	281.47	2,528.80	4,583.37	2,054.57	5,000.00
61642 - PO Cluster Boxes	-	416.67	416.67	5,487.80	4,583.37	(904.43)	5,000.00
61645 - Pumping Services	-	125.00	125.00	575.00	1,375.00	800.00	1,500.00
61800 - Kids Fishing Derby & Events	-	83.33	83.33	227.75	916.63	688.88	1,000.00
61900 - Misc & Contingency	-	8.33	8.33	-	91.63	91.63	100.00
61910 - Common Area Improvements-Repairs-Equip	-	291.67	291.67	795.81	3,208.37	2,412.56	3,500.00
61960 - Stocking & Food Chain	-	9,500.00	9,500.00	105,775.00	104,500.00	(1,275.00)	114,000.00
Total Property & Environment Expense	43,158.12	66,266.49	23,108.37	601,536.35	728,869.72	127,333.37	799,698.00
Community Lifestyle Expense							
62250 - Website-Front Steps	273.34	333.33	59.99	3,362.46	3,666.63	304.17	4,000.00
62320 - Newsletter Prep/Printing/Postage	-	4,000.00	4,000.00	17,983.64	18,000.00	16.36	28,000.00
62800 - Community Activities & Events	3,269.00	1,750.00	(1,519.00)	12,635.50	19,250.00	6,614.50	21,000.00
62810 - Clubhouse Rental Expense	-	41.67	41.67	-	458.37	458.37	500.00
62820 - Facilities-Clubhouse	-	208.33	208.33	77.41	2,291.63	2,214.22	2,500.00
62830 - Clubhouse Cleaning Expense	-	125.00	125.00	900.00	1,375.00	475.00	1,500.00
62840 - Landscaping Clubhouse	-	41.67	41.67	215.40	458.37	242.97	500.00
62940 - Community Garden	134.40	416.67	282.27	1,916.40	4,583.37	2,666.97	5,000.00
Total Community Lifestyle Expense	3,676.74	6,916.67	3,239.93	37,090.81	50,083.37	12,992.56	63,000.00
Recreation Amenities Expense							
63000 - Payroll-DRA	26,087.52	28,992.00	2,904.48	312,101.17	318,912.00	6,810.83	347,904.00
63010 - Payroll-Overtime-DRA	-	41.67	41.67	479.48	458.37	(21.11)	500.00
63020 - Payroll Taxes-DRA	2,170.13	2,291.67	121.54	27,282.91	25,208.37	(2,074.54)	27,500.00
63100 - Health Insurance-DRA	2,098.96	3,142.50	1,043.54	23,784.10	31,425.00	7,640.90	37,710.00
63110 - Dental Insurance-DRA	154.24	216.67	62.43	2,694.24	2,383.37	(310.87)	2,600.00
63120 - Vision Insurance-DRA	105.38	37.50	(67.88)	481.80	412.50	(69.30)	450.00
63130 - Retirement-DRA	664.20	875.00	210.80	9,801.50	9,625.00	(176.50)	10,500.00
63140 - HRA-Health Reimbursement-DRA	600.00	600.00	-	7,600.00	7,200.00	(400.00)	7,200.00

Pagosa Lakes Property Owners Association, Inc

Statement of Revenues and Expenses 11/1/2024 - 11/30/2024

	Current Period			Year To Date			Annual Budget
	Actual	Budget	Variance	Actual	Budget	Variance	
Operating Expense							
63150 - Insurance-Workers Comp-DRA	-	208.33	208.33	2,211.02	2,291.63	80.61	2,500.00
63200 - Supplies-Building	46.58	833.33	786.75	7,213.96	9,166.63	1,952.67	10,000.00
63210 - Supplies-Programs	-	750.00	750.00	1,736.42	8,250.00	6,513.58	9,000.00
63220 - Janitorial/Housekeeping	817.69	166.67	(651.02)	1,026.04	1,833.37	807.33	2,000.00
63230 - Uniforms	285.29	200.00	(85.29)	285.29	1,000.00	714.71	1,000.00
63250 - EZ Facility Software	615.94	416.67	(199.27)	6,496.70	4,583.37	(1,913.33)	5,000.00
63251 - Tech Help	-	41.67	41.67	-	458.37	458.37	500.00
63255 - Credit Card Fees - Rec Center	14,777.32	-	(14,777.32)	14,777.32	-	(14,777.32)	-
63320 - Office Supplies/Printing	260.43	266.67	6.24	1,189.93	2,933.37	1,743.44	3,200.00
63400 - Dues/Subscriptions	47.15	20.83	(26.32)	665.20	229.13	(436.07)	250.00
63410 - Seminars/Training	-	550.00	550.00	1,420.00	2,200.00	780.00	2,200.00
63500 - Business Mileage	-	-	-	266.90	-	(266.90)	-
63600 - Maintenance Building	1,103.99	1,666.67	562.68	17,837.88	18,333.37	495.49	20,000.00
63601 - Maintenance-Grounds & Parking	1,422.93	333.33	(1,089.60)	4,687.32	3,666.63	(1,020.69)	4,000.00
63602 - Maintenance-Pool	960.29	1,750.00	789.71	22,612.66	19,250.00	(3,362.66)	21,000.00
63800 - Pagosa Springs Porpoises Swim	-	375.00	375.00	3,771.13	4,125.00	353.87	4,500.00
63810 - Swim Lesson Expense	-	395.83	395.83	3,880.00	4,354.13	474.13	4,750.00
63900 - Misc & Contingency	-	41.67	41.67	25.02	458.37	433.35	500.00
63910 - Non Capital Equipment Replacement	-	416.67	416.67	3,304.92	4,583.37	1,278.45	5,000.00
63920 - Merchandise	-	166.67	166.67	133.20	1,833.37	1,700.17	2,000.00
64010 - Utilities-Gas Rec	7,023.48	3,650.00	(3,373.48)	37,116.61	40,150.00	3,033.39	43,800.00
64020 - Utilities-Electric Rec	3,773.93	3,502.92	(271.01)	37,718.19	38,532.12	813.93	42,035.00
64030 - Utilities-Water Rec	732.83	687.50	(45.33)	6,996.10	7,562.50	566.40	8,250.00
64040 - Utilities-Waste Control Rec	165.36	175.00	9.64	1,530.56	1,925.00	394.44	2,100.00
64050 - Irrigation Water Rec	2.74	83.33	80.59	142.74	916.63	773.89	1,000.00
64060 - Utilities-Alarm Rec	-	166.67	166.67	1,533.74	1,833.37	299.63	2,000.00
64070 - Utilities-TV-Telephone Rec	227.75	291.67	63.92	2,421.87	3,208.37	786.50	3,500.00
Total Recreation Amenities Expense	64,144.13	53,354.11	(10,790.02)	565,225.92	579,302.71	14,076.79	634,449.00
Utilities Expense							
70010 - Gas Admin	78.52	208.33	129.81	1,159.03	2,291.63	1,132.60	2,500.00
70020 - Electric Admin	367.86	358.33	(9.53)	3,790.24	3,941.63	151.39	4,300.00
70030 - Water Admin	356.41	500.00	143.59	2,814.68	5,500.00	2,685.32	6,000.00
70040 - Waste Control Admin	249.08	183.33	(65.75)	2,075.24	2,016.63	(58.61)	2,200.00
71010 - Gas Shop	495.49	250.00	(245.49)	1,684.59	2,750.00	1,065.41	3,000.00
71020 - Electric Shop	97.71	183.33	85.62	1,068.55	2,016.63	948.08	2,200.00
71030 - Water Shop	79.79	87.50	7.71	763.35	962.50	199.15	1,050.00
71040 - Waste Shop	146.28	150.00	3.72	1,505.71	1,650.00	144.29	1,800.00
72010 - Gas Clubhouse	766.70	433.33	(333.37)	3,104.78	4,766.63	1,661.85	5,200.00
72020 - Electric Clubhouse	157.42	183.33	25.91	1,591.49	2,016.63	425.14	2,200.00
72030 - Water Clubhouse	207.69	225.00	17.31	1,560.46	2,475.00	914.54	2,700.00

Pagosa Lakes Property Owners Association, Inc

Statement of Revenues and Expenses 11/1/2024 - 11/30/2024

	Current Period			Year To Date			Annual Budget
	Actual	Budget	Variance	Actual	Budget	Variance	
Operating Expense							
73000 - Cellular Phones	300.03	291.67	(8.36)	3,117.66	3,208.37	90.71	3,500.00
73010 - Telephone-All Depts Except Rec	360.37	416.67	56.30	3,705.26	4,583.37	878.11	5,000.00
74000 - Street Lights	135.14	166.67	31.53	1,398.16	1,833.37	435.21	2,000.00
74010 - Water Other Assoc Lots	190.65	33.33	(157.32)	4,437.04	366.63	(4,070.41)	400.00
74020 - Aerator	331.32	833.33	502.01	3,274.19	9,166.63	5,892.44	10,000.00
74030 - Internet	378.26	375.00	(3.26)	4,120.12	4,125.00	4.88	4,500.00
Total Utilities Expense	4,698.72	4,879.15	180.43	41,170.55	53,670.65	12,500.10	58,550.00
Total Operating Expense	224,310.54	247,193.70	22,883.16	2,387,930.19	2,630,459.86	242,529.67	2,884,156.00
Net Operating Income (Loss)	(166,250.71)	(182,762.03)	16,511.32	605,403.09	188,973.51	416,429.58	-

Pagosa Lakes Property Owners Association, Inc

Statement of Revenues and Expenses 11/1/2024 - 11/30/2024

	Current Period			Year To Date			Annual Budget
	Actual	Budget	Variance	Actual	Budget	Variance	
Reserve Income							
80000 - Reserve-Restricted	-	-	-	468,845.00	460,345.00	8,500.00	460,345.00
80100 - Interest-Reserve	3,650.46	1,916.67	1,733.79	29,102.37	21,083.37	8,019.00	23,000.00
Total Reserve Income	3,650.46	1,916.67	1,733.79	497,947.37	481,428.37	16,519.00	483,345.00
Trails Maintenance Income							
81000 - Trails Maintenance Reserve	-	-	-	56,400.00	56,400.00	-	56,400.00
81100 - Interest-Trails Maint Reserves	500.77	1,000.00	(499.23)	14,049.98	11,000.00	3,049.98	12,000.00
Total Trails Maintenance Income	500.77	1,000.00	(499.23)	70,449.98	67,400.00	3,049.98	68,400.00
Total Reserve Income	4,151.23	2,916.67	1,234.56	568,397.35	548,828.37	19,568.98	551,745.00
Reserve Expense							
84000 - Reserve Expense-Restricted	4,275.22	-	(4,275.22)	4,275.22	-	(4,275.22)	-
84001 - Exercise Equipment	9,082.03	-	(9,082.03)	23,569.03	-	(23,569.03)	-
84003 - Replace ATV	-	-	-	9,218.80	-	(9,218.80)	-
84014 - Replace Air Unit - Rec Center	-	-	-	434,323.71	700,000.00	265,676.29	700,000.00
84019 - Greenbelt Fire Mitigation	-	-	-	37,500.00	45,000.00	7,500.00	45,000.00
84023 - Replace Mailbox - Reserves	-	-	-	47,706.49	45,428.00	(2,278.49)	45,428.00
84025 - Server, Upgrades	-	-	-	2,137.27	4,368.00	2,230.73	4,368.00
84026 - Floor Coverings Carpet	-	10,000.00	10,000.00	-	10,000.00	10,000.00	10,000.00
84027 - Audio / Video Equipment	-	4,368.00	4,368.00	1,777.81	4,368.00	2,590.19	4,368.00
84028 - Asphalt-crack-fill,patch, seal coat-Admin	-	-	-	14,378.70	10,261.00	(4,117.70)	10,261.00
84029 - Asphalt-crack-fill,patch,seal coat - Rec	-	-	-	14,292.60	10,374.00	(3,918.60)	10,374.00
84030 - Concrete sidewalks-partial	-	-	-	13,000.00	15,000.00	2,000.00	15,000.00
84031 - Replace 12' Dump Trailer	-	-	-	10,349.86	9,500.00	(849.86)	9,500.00
84032 - Replace 18' Flat Trailer	-	-	-	7,618.58	7,500.00	(118.58)	7,500.00
Total Reserve Expense	13,357.25	14,368.00	1,010.75	620,148.07	861,799.00	241,650.93	861,799.00
Trails Maintenance Expense							
89001 - Seal Coat Vista Blvd	-	-	-	16,045.05	15,063.00	(982.05)	15,063.00
89002 - Seal Coat-N. Pagosa-2017 Addition	-	-	-	13,121.64	11,352.00	(1,769.64)	11,352.00
89004 - Repave Lake Forest	-	-	-	-	72,161.00	72,161.00	72,161.00
89005 - Repave N. Pagosa Blvd.	-	-	-	167,453.93	109,770.00	(57,683.93)	109,770.00
Total Trails Maintenance Expense	-	-	-	196,620.62	208,346.00	11,725.38	208,346.00
Total Reserve Expense	13,357.25	14,368.00	1,010.75	816,768.69	1,070,145.00	253,376.31	1,070,145.00
Net Reserve Income (Loss)	(9,206.02)	(11,451.33)	2,245.31	(248,371.34)	(521,316.63)	272,945.29	(518,400.00)

Pagosa Lakes Property Owners Association, Inc

Statement of Revenues and Expenses 11/1/2024 - 11/30/2024

	Current Period			Year To Date			Annual Budget
	Actual	Budget	Variance	Actual	Budget	Variance	
Capital Income							
Capital Improvement Income							
90000 - Capital Improvement Income	-	-	-	389,758.00	313,740.00	76,018.00	313,740.00
91900 - Interest-Capital Fund	14,986.74	1,666.67	13,320.07	19,360.65	18,333.37	1,027.28	20,000.00
Total Capital Improvement Income	14,986.74	1,666.67	13,320.07	409,118.65	332,073.37	77,045.28	333,740.00
Total Capital Income	14,986.74	1,666.67	13,320.07	409,118.65	332,073.37	77,045.28	333,740.00
Capital Expense							
Capital Improvement Expense							
95009 - Parking Lot - Rec Center	130,862.54	-	(130,862.54)	152,462.84	-	(152,462.84)	128,208.00
95011 - Vista Mailbox Development	50,901.13	-	(50,901.13)	142,278.98	-	(142,278.98)	219,000.00
95012 - Gymnasium	-	-	-	7,500.00	-	(7,500.00)	-
Total Capital Improvement Expense	181,763.67	-	(181,763.67)	302,241.82	-	(302,241.82)	347,208.00
Total Capital Expense	181,763.67	-	(181,763.67)	302,241.82	-	(302,241.82)	347,208.00
Net Capital Income (Loss)	(166,776.93)	1,666.67	(168,443.60)	106,876.83	332,073.37	(225,196.54)	(13,468.00)
Net Total	(342,233.66)	(192,546.69)	(149,686.97)	463,908.58	(269.75)	464,178.33	(531,868.00)

DEPARTMENT OF PROPERTY AND ENVIRONMENT

DECEMBER 2024 BOARD REPORT

By Larry D Lynch

- Lakes and Fisheries** – All four lakes are in good condition heading into early winter, we are starting to see some ice form up in large areas of the lakes but as of the first week of December it is a very thin layer. We have posted thin ice warning signs around all of the common access areas of the lakes and will be keeping an eye out for any concerns. The lake aeration systems have all been serviced and tested and all are now up and running for the winter. I did get our annual commercial fishing license updated through the CPW and we are good to go for 2025. Annual fishing for 2025 will go on sale later this month and we will be switching over to a new sales format which will make it a little easier for owners to purchase their permits, they can do it online or on their phone if they wish, or the option of coming in with cash or check is still available. We will be charging the same price for fishing permits next year, but a small processing fee will be added to the purchase price. The lakes were stocked a few weeks ago and we anticipate that the ice fishing will be very good this winter. November was an outstanding fishing month on the lakes with anglers reporting excellent fishing for trout and bass. One owner caught and released 30 trout and 30 bass in one day on Village Lake.
- DPE Projects** – The DPE crew has been busy the past several weeks working on a number of projects including final chipping operation at the Brush collection area. We closed for the winter at the end of November and the guys chipped up the remaining slash pile, winterized the chipper and installed a new material feed-belt on the machine. The crew also installed the new mailboxes at the new Hersch mailbox location; removed seasonal floating docks from the boat ramps; re-located a couple larger docks near the dams into winter positions; removed the seasonal floating buoy line near the golf course hazard area on Village Lake; began holiday decorations and preparing for the Welcome Santa event in the clubhouse; final mowing of shoulders along the trails in the core area; some work on the south gable end of the Rec Center trying to seal up a bat entry issue; and maintenance and testing of all of our snow removal equipment. The contractors are nearly done with the Vista mailbox project near Veterans Park and we will be installing about 26 CBU mailbox and parcel units on the new concrete pad in the next couple of weeks and opening up the new site for owners. We will also be doing some grass seeding near the Rec Center parking lot project and the new mailbox sites.
- Town to Lakes Trail** – The Town of Pagosa Springs is going to be re-applying for the RAISE grant through the US Dept of Transportation for approximately \$15 million to fund the construction and completion of the Town to Lakes Trail. The town had applied

for the grant earlier this year and unfortunately did not receive the grant but placed well in the standings. The hope is that the second application will be successful. We did provide a letter of support to the town regarding the grant application, as this trail would benefit the Pagosa Lakes community immensely. I believe they will know in the next few months whether they are successful.

4. **2025 Reserve Planning** – We are researching costs and models for several reserve replacement items for our 2025 department budget including a new work truck to replace the old 2006 F350; a new boat and outboard motor to replace an older 2007 boat that is leaking; a new lawn mower and new flail mower for the tractor. We will get things finalized early in 2025 and begin planning to get this equipment early in the year.



**Pagosa Lakes Property Owners Association
Regular Board of Directors Meeting
Recreation Center Report**

Attendance report for November	2024
Timeshare Sign Ins	1,479
Member Sign Ins	6,158
Total User Attendance	7,637
Programs and Activities Attendance	
All programs in Aerobics Room	114
Water Aerobics	102
Racquetball	89
Basketball	78
Lap Lane	904

Manager's Summary:

- I have been working with Commercial Fitness Solutions to help me with a possible remodel of our weight & cardio room area. They have sent me pictures of new equipment and the new layout. After I meet with the rec committee to discuss the new equipment, they will send me a quote.
- I have been doing more training with staff over CPR and responding to emergencies in the rec center. Currently, I'm working on my instructor first aid certification so that I can also certify staff in first aid. We have been dealing with more diabetic and altitude sickness issues lately and staff has requested more training.
- EzFacility has upgraded their software, so I will be training staff on the new upgrades to the software program. This will be beneficial to our staff as we are growing and adding more programs.
- I will be meeting with Jeff Kimmel this week to go over the new program of how we sale fishing passes. The rec staff will start using the new program next week. The goal is to get staff trained before January so that we are ready for the rush.

Maintenance/Supervision:

- I have hired a new maintenance employee. His name is Jarrod Fuhrman and he will be working part time. I'm still looking for another part time maintenance employee.
- The new free motion treadmill has arrived. Members love the new treadmill as it absorbs the impact on the knees and hips. I have had requests to order more. Also, the free motions ellipticals have been popular as well. I will continue to order the free motion brand.
- The spa salt cell conductivity sensor went out last week. We are using calcium hypochlorite to chlorinate the spa. The new sensor should be in later this week or early next week.
- We continue to have issues with members / Wyndham guests dunking on the basketball hoop which was broke late last week. A new basketball rim has been ordered and will arrive on Friday or Saturday of this week. The front desk staff is doing their best to keep an eye on the court when being used but it's difficult at times when we our busy.

Programs:

- 12 days of “Fit” Mas workout challenge. You select a number 1-12 on a present and you that workout for the day.
- Will we be doing a snowman building competition, if it ever snows.
- Again, if it snows, we will offer beginner X-Country skiing on the trail behind the rec center.
- Erica and I have been working together on putting together a snow shoe race series. If this goes well, will offer a trail running series in the summer.
- For February, we are hosting a, “Love Boat Race”. Basically, it’s a card board boat regatta race in the lap pool.

November 2024 Department of Community Standards Report:

Open permits: 42

Open violations currently: 22

Violations opened last month: 15

Violations closed this month: 14 (Compliance utilizing engagement & education)

Short-Term Rentals properties information:

New owners of existing Short Term Rental Properties: 03

Annual renewals of existing registered STR properties: 01

New registered STR properties not previously registered: 00

Pagosa Lakes Property Association ARC Report – Detail for 11/1/2024-11/30/2024

SUMMARY ATTACHED: (Graph style +)

["C:\Users\dcsmanager\Desktop\Board docs CS\PLPOA Arch Detail Report Nov.pdf"](#)

Pagosa Lake Property Association Violation Report – Detail for 11/1/2024-11/30/2024

SUMMARY ATTACHED: (Graph style +)

["C:\Users\dcsmanager\Desktop\Board docs CS\PLPOA Violation Detail Report Nov.pdf"](#)

ECC LIAISON REPORT attached - Highlights

**Pagosa Lakes Property Owners Association
Lifestyle and Communications Report
Dec 12, 2024
Jenifer Pitcher**

Lifestyle:

- **PLPOA lifestyle upcoming offerings**
 - Dec 6, 7, 13 & 14 Santa Event
- **Winter Newsletter –**
 - Dec 11-30 Configure
 - Hit mailboxes no earlier than Jan 10
- **Gymnasium**
 - Weekly Articles
 - Presentation updates
 - Community outreach
 - Youth Activities – Jan meeting
- **Clubhouse group/clubs and rentals:**
 - Nov 18-Dec 14 clubhouse closed for Christmas event

SUN Dec 1	MON 2	TUE 3	WED 4	THU 5	FRI 6	SAT 7
Clubhouse Closed for Christmas						
	10am Games Group	12pm Bridge 5pm Hearing Panel	8:30am ECC work Session 1pm Games Group	8:50am ECC Meeting	12pm Friday Bridge 3pm Santa	9am Santa
8	9	10	11	12	13	14
Clubhouse Closed for Christmas						
	1pm Games Group	12pm Bridge	1pm Games Group	5:30pm Board Meeting Exec 6pm MONTHLY BOARD MEET	12pm Friday Bridge 3pm Santa	9am Santa
15	16	17	18	19	20	21
Clubhouse Closed for Christmas						
1pm Spiritual Experiences Gr	1pm Games Group	12pm Bridge	8:30am ECC Work Session 9am Advanced Line Dancing 1pm Games Group 2pm Terry's Ace XMAS party	8:30am ECC Meeting 8:30am Tai Chi Chih 10am Clubhouse fitness with 5:30pm SJODC	12pm Friday Bridge 5pm Clubhouse closed	Closed
22	23	24	25	26	27	28
1pm Spiritual Experiences Gr	9:30am Line Dancing 1pm Games Group 4:30pm Essantries	Private Rental 12pm Admin Closed 12pm Bridge	ADMIN OFFICES CLOSED	8:30am Tai Chi Chih 10am Clubhouse fitness with	10am Bookclub 12pm Friday Bridge	HOLD
29	30	31	Jan 1	2	3	4
	9:30am Line Dancing 1pm Games Group 4:30pm Essantries	8:30am Tai Chi with JUNE 10am Clubhouse fitness with 12pm Admin Closed 12pm Bridge	ADMIN OFFICES CLOSED 8:30am ECC work Session 9am Advanced Line Dancing 1pm Games Group	8:30am ECC Meeting 8:30am Tai Chi Chih 10am Clubhouse fitness with 2:30pm SJODC	12pm Friday Bridge	



Archuleta County
Development Services
1122 US Hwy 84 / P. O. Box 1507
Pagosa Springs, Colorado 81147
970-264-1390

NOV 18 2024
BY: JAV

Lot 3X B-10 Lake Pagosa Park
Minor lot Line Adjustment
106 Monument Ave
NO Violations + Nothing owed
NO fee
614232

STAFF REPORT

TO: Archuleta County Planning Commission

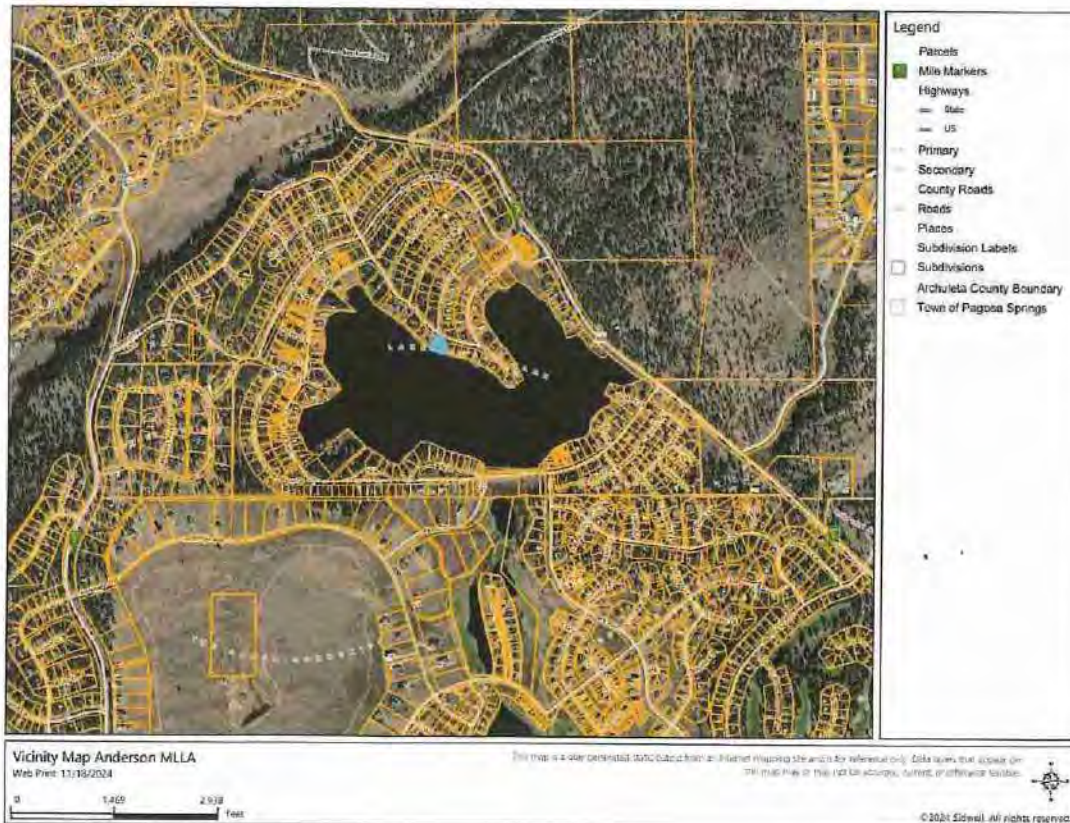
FROM: Justin Griffin, Planner

DATE: November 18, 2024

STAFF REPORT: Anderson – Dudzinski & Davis, Lake Pagosa Park Amendment 2024-01, MLLA, Final Plat, 106 & 80 Monument Ave (PLN24-127)

EXECUTIVE SUMMARY

Brett Anderson has applied for approval of (PLN24-127) the Lake Pagosa Park 2024-01, Minor Lot Line Adjustment, Final Plat. The purpose of this action is to shift in the property line between adjacent parcels to split what was formerly 94 Monument Ave between neighbors (Andersons and Dudzinski/Davis) as agreed when 94 Monument was purchased by the Anderson Family. It will allow the Anderson's to build on 106 Monument while maintaining adequate space between neighbors on both sides. This action will create Lot 1Z and Lot 3XZ. The existing parcels are zoned Planned Unit Development (PUD).





Archuleta County
Development Services
1122 US Hwy 84 / P. O. Box 1507
Pagosa Springs, Colorado 81147
970-264-1390

ELEVING
NOV 18 2024
BY: S 2 V

STAFF REPORT

TO: Archuleta County Planning Commission

FROM: Justin Griffin, Planner

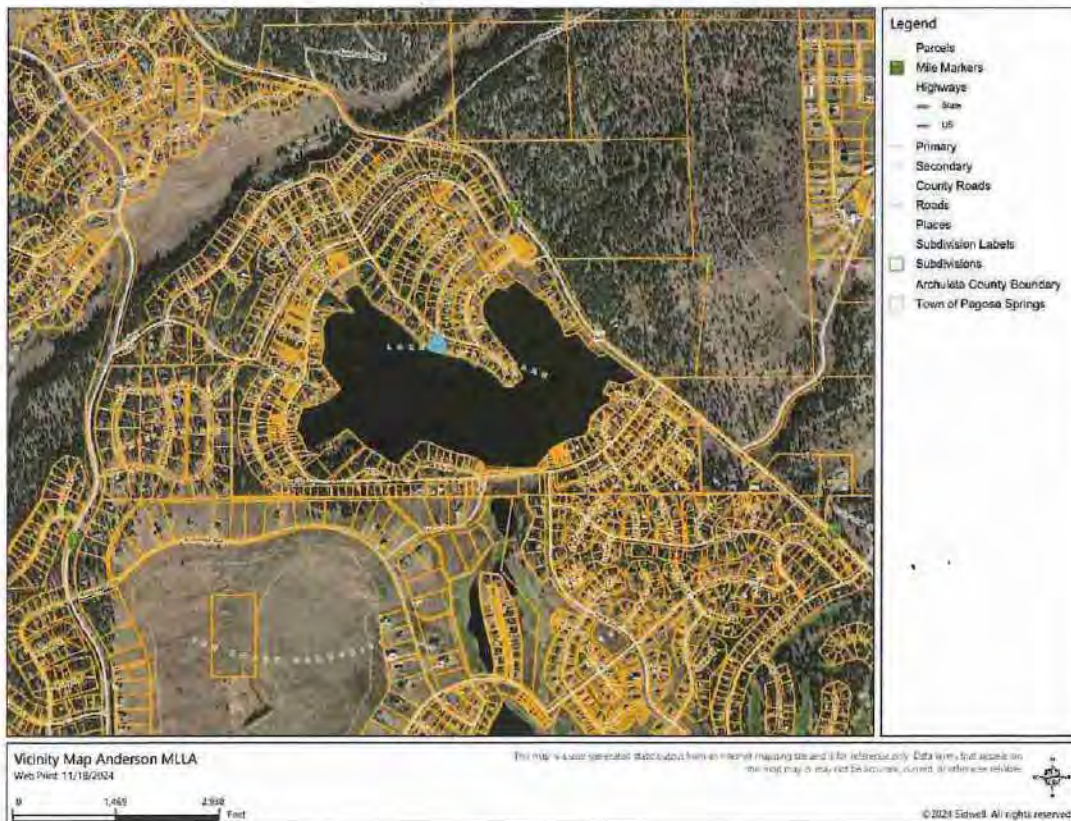
DATE: November 18, 2024

STAFF REPORT: Anderson – Dudzinski & Davis, Lake Pagosa Park Amendment 2024-01, MLLA, Final Plat, 106 & 80 Monument Ave (PLN24-127)

Lot 1 B-10 Lake Pagosa Park
Minor lot line adjustment
80 Monument Ave
NO Violations + Nothing owed
NO Fee Due.
614230

EXECUTIVE SUMMARY

Brett Anderson has applied for approval of (PLN24-127) the Lake Pagosa Park 2024-01, Minor Lot Line Adjustment, Final Plat. The purpose of this action is to shift in the property line between adjacent parcels to split what was formerly 94 Monument Ave between neighbors (Andersons and Dudzinski/Davis) as agreed when 94 Monument was purchased by the Anderson Family. It will allow the Anderson's to build on 106 Monument while maintaining adequate space between neighbors on both sides. This action will create Lot 1Z and Lot 3XZ. The existing parcels are zoned Planned Unit Development (PUD).



12/4/24

ECC Liaison Report

DESCRIPTIONS	Nov		YTD	Previous YTD		
	11/7	1/21	2024	2023	2022	2021
Construction of new Single Family Residential and Modular Home	0	1	67	45	69	87
Mobile /Manufactured New or used placement	0	0	4	0	5	4
Major Projects	1	1	53	49	53	59
Minor Projects	15	5	301	256	320	343
Owner initiated Variance Request	0	0	8	9	8	16
Solar	2	1	23	27	17	0
Boat Dock Permit	2	0	8	0	7	4
Sign/ Banner permanent and temporary	3	0	7	2	2	3
Seasonal and Temporary structures	0	0	10	11	27	9
Written Request: Tree Removal/Fire Mitigation)	15	3	125	102	126	126
Written Request: Extensions/Revisions	12	6	270	280	255	136
Written Request: Miscellaneous	5	2	111	85	92	107
Construction of new Commercial Structure	0	0	0	2	2	3
Construction of Multi-family structures	0	0	0	2	0	0
Total Application submissions	57	19	995	883	981	857
As Form Inspection Additions	0	1	68	54	54	x
Total Approved Applications	56	19	967	871	955	846
Notes	<p>INDICATE, with mention.</p>					

2025 Operating Budget

GL Account	2024 Annual Draft	2024 YTD Actual (August)	Projection 9-1 - 12- 31-24	Projected 2024	2025 Annual Draft
Income (Count: 43)					
05 - Admin Service Income (Count: 19)					
40000 - Association Dues-Regular-335 x6,098	1,951,625.00	1,983,014.63		1,983,014.63	2,042,830.00
40010 - Association Dues-Timeshare-329 x 3	320,775.00	320,775.00		320,775.00	330,645.00
40020 - Association Dues-STR-400 x 2	260,000.00	272,700.00	975.00	273,675.00	270,000.00
40100 - Funds Transfer-General Reserves	(460,345.00)	(468,845.00)		(468,845.00)	(477,570.00)
40110 - Funds Transfer-Trails Maintenance Reserve	(56,400.00)	(56,400.00)		(56,400.00)	(58,900.00)
40200 - Funds Transfer-Capital Improvement	(313,740.00)	(389,758.00)		(389,758.00)	(329,427.00)
40300 - Assessments-Uncollectible	(35,000.00)	(3,628.84)	(6,371.16)	(10,000.00)	(15,000.00)
40400 - Carry Forward	125,000.00	-		-	100,000.00
40500 - Late Charges	35,000.00	26,469.37	2,000.00	28,469.37	30,000.00
40600 - Other Income-Lien Fees	7,000.00	6,000.00		6,000.00	7,000.00
40700 - Delinquent Postage Fees	2,500.00	3,616.01	1,000.00	4,616.01	2,500.00
40800 - Delinquent Door Notice Fees	3,500.00	3,611.32		3,611.32	-
41000 - Lot Consolidation Fee	30,000.00	24,125.00	8,000.00	32,125.00	20,000.00
41010 - Other Income-Transfer Fees	68,613.00	47,780.00	20,000.00	67,780.00	60,000.00
41020 - Other Income-Misc		3,331.00	-	3,331.00	
41250 - Credit card expense payment	100.00	-	-	-	100.00
41500 - Gain/Loss on Asset		84,518.00	-	84,518.00	
41900 - Interest - Operating	20,000.00	28,673.17	5,000.00	33,673.17	25,000.00
	\$ 1,958,628.00	\$ 1,885,981.66	\$ 30,603.84	\$ 1,916,585.50	\$ 2,007,178.00
06 - Community Standards Income (Count: 4)					
42000 - Filing Fee	13,500.00	14,082.00	3,500.00	17,582.00	13,500.00
42010 - Review & Inspect Fee	115,000.00	103,511.00	30,000.00	133,511.00	115,000.00
42020 - Permit Transfer Fee		500.00		500.00	-
42100 - DCS Fines	3,500.00	4,499.28	1,000.00	5,499.28	4,000.00
42300 - Community Enhancement	4,000.00	3,300.00	1,500.00	4,800.00	4,000.00
	\$ 136,000.00	\$ 125,892.28	\$ 36,000.00	\$ 161,892.28	\$ 136,500.00
07 - Property & Environment Income (Count: 5)					
44000 - Fishing Permits	170,000.00	156,565.10	25,000.00	181,565.10	171,000.00
44010 - Boat Permits	14,500.00	16,890.00	400.00	17,290.00	16,500.00
44100 - Weed Control	500.00	315.00	-	315.00	700.00
44200 - Property/Environment-Fines	400.00	-	-	-	500.00
44300 - Other-DPE (Seed/Fertilizer)	6,500.00	6,874.00	800.00	7,674.00	7,500.00
	\$ 191,900.00	\$ 180,644.10	\$ 26,200.00	\$ 206,844.10	\$ 196,200.00
08 - Community Lifestyle Income (Count: 7)					
46000 - Community Activities	4,000.00	2,453.50	5,000.00	7,453.50	4,000.00

2025 Operating Budget						
GL Account	2024 Annual Draft	2024 YTD Actual (August)	Projection 9-1 - 12- 31-24	Projected 2024	2025 Annual Draft	
46100 - Newsletter Advertising	8,000.00	2,075.42	6,000.00	8,075.42	8,000.00	
46200 - Rent-Clubhouse	9,000.00	5,860.00	1,800.00	7,660.00	9,000.00	
46210 - Kitchen Rental	600.00	-	-	-	600.00	
46220 - Accessory Rental- Stage & Sound	250.00	50.00	50.00	100.00	100.00	
46230 - Clubhouse Cleaning	900.00	500.00	300.00	800.00	900.00	
46300 - Vista Garden Income	3,000.00	1,304.35	500.00	1,804.35	2,500.00	
	\$ 25,750.00	\$ 12,243.27	\$ 13,650.00	\$ 25,893.27	\$ 25,100.00	
09 - Recreation Amenities Income (Count: 8)						
48000 - PLPOA Members-Amenities	352,841.00	293,560.33	75,000.00	368,560.33	366,954.00	
48100 - Sponsored Guest-Amenities	-	-	-	-	-	
48200 - Timeshare Owners-Amenities	60,942.00	182,827.50	60,942.50	243,770.00	253,520.00	
48300 - Sponsored Events/Programs	20,500.00	13,200.00	5,000.00	18,200.00	20,500.00	
48400 - Rental Income	4,000.00	2,463.00	1,000.00	3,463.00	3,500.00	
48500 - Retail	2,500.00	532.85	200.00	732.85	2,000.00	
Fund Transfers	120,345.00	-	-	-	-	
48600 - Pagosa Springs Porpoises Swim Revenue	4,750.00	4,772.50	-	4,772.50	4,750.00	
48700 - Swim Lesson Revenue	6,000.00	7,480.00	-	7,480.00	6,500.00	
	\$ 571,878.00	\$ 504,836.18	\$ 142,142.50	\$ 646,978.68	\$ 657,724.00	
	\$ 2,884,156.00	\$ 2,709,597.49	\$ 248,596.34	\$ 2,958,193.83	\$ 3,022,702.00	
Expense (Count: 168)						
10 - Admin Service Expense (Count: 38)						
50000 - Payroll-Admin	400,000.00	249,145.67	144,837.00	393,982.67	435,206.00	
50010 - Payroll-Overtime-Admin	500.00	244.26	100.00	344.26	500.00	
50020 - Payroll Taxes-Admin	32,000.00	22,430.92	10,947.00	33,377.92	39,000.00	
50100 - Health Insurance-Admin	73,550.00	32,920.42	18,630.00	51,550.42	72,500.00	
50110 - Dental Insurance-Admin	4,100.00	3,047.49	1,360.00	4,407.49	4,700.00	
50120 - Vision Insurance-Admin	600.00	444.42	198.00	642.42	700.00	
50130 - Retirement-Admin	21,000.00	14,537.25	7,314.00	21,851.25	23,500.00	
50140 - HRA-Health Reimbursement-Admin	16,800.00	12,600.00	4,200.00	16,800.00	21,600.00	
50150 - Insurance-Workers Comp-Admin	2,000.00	1,023.02	282.00	1,305.02	2,000.00	
50160 - Life Insurance-All	2,400.00	1,739.40	844.00	2,583.40	2,600.00	
50190 - Payroll-Paychex	14,500.00	7,259.45	4,500.00	11,759.45	13,000.00	
50195 - Misc (Admin Cafeteria Plan)	1,600.00	987.00	675.00	1,662.00	1,700.00	
50200 - Office Supplies	6,500.00	3,235.98	3,500.00	6,735.98	6,700.00	
50250 - Software Expense	28,500.00	16,159.00	11,500.00	27,659.00	28,500.00	
50251 - Office Equip Repair/Tech Help	12,000.00	7,879.09	3,750.00	11,629.09	14,000.00	
50260 - Equipment Leases	3,200.00	1,634.28	1,000.00	2,634.28	3,200.00	

2025 Operating Budget

GL Account	2024 Annual Draft	2024 YTD Actual (August)	Projection 9-1 - 12- 31-24	Projected 2024	2025 Annual Draft
50300 - Postage	11,000.00	9,432.25	2,500.00	11,932.25	13,500.00
50310 - Admin Copier	500.00	-	-	-	500.00
50320 - Copies/Printing	500.00	-	-	-	500.00
50400 - Dues & Fees	1,500.00	1,388.00	750.00	2,138.00	1,500.00
50410 - Education-Seminars	8,500.00	1,848.72	3,000.00	4,848.72	8,500.00
50420 - Subscriptions	275.00	183.59	150.00	333.59	400.00
50500 - Gas/Mileage	200.00	50.92	150.00	200.92	300.00
50700 - Board Meetings/Discretionary	1,200.00	628.77	500.00	1,128.77	1,300.00
50710 - Online Elections	15,000.00	-	6,500.00	6,500.00	10,000.00
50900 - Misc. & Contingency	1,000.00	871.77	400.00	1,271.77	1,000.00
50950 - Advertisement	1,000.00	446.00	600.00	1,046.00	1,200.00
51000 - Audit	28,000.00	-	28,000.00	28,000.00	28,000.00
51100 - Legal	50,000.00	41,516.47	25,000.00	66,516.47	50,000.00
51101 - Legal-billed		(10,056.23)	(4,000.00)	(14,056.23)	(15,000.00)
51200 - Legal-Collections	70,000.00	16,494.52	16,000.00	32,494.52	45,000.00
51201 - Legal-Collections-billed	(55,000.00)	(14,665.74)	(10,000.00)	(24,665.74)	(35,000.00)
51500 - Property Taxes	1,000.00	1,543.76	-	1,543.76	2,000.00
51510 - Income Tax	417.00	-	-	-	417.00
52000 - Insurance Deductibles	1,000.00	-	-	-	1,000.00
52010 - Master Insurance	68,000.00	73,728.21	-	73,728.21	100,995.00
53000 - Bank Charges	500.00	33.34	-	33.34	300.00
53010 - Credit Card Charges	14,000.00	13,227.84	8,400.00	21,627.84	4,000.00
53020 - Returned Checks	100.00	-	-	-	100.00
53030 - Delinquent Account Expenses	3,500.00	870.00	-	870.00	
	\$ 841,442.00	\$ 512,829.84	\$ 291,587.00	\$ 804,416.84	\$ 889,918.00
11 - Community Standards Expense (Count: 23)					
60000 - Payroll-DCS	288,782.00	187,751.84	112,342.00	300,093.84	346,950.00
60010 - Payroll-Overtime-DCS	2,000.00	2,014.74	400.00	2,414.74	2,000.00
60020 - Payroll Taxes-DCS	24,000.00	16,836.16	9,664.00	26,500.16	31,000.00
60100 - Health Insurance-DCS	62,850.00	34,784.96	17,876.08	52,661.04	64,500.00
60110 - Dental Insurance-DCS	4,500.00	3,258.24	1,474.88	4,733.12	5,000.00
60120 - Vision Insurance-DCS	650.00	452.11	129.84	581.95	650.00
60130 - Retirement-DCS	16,000.00	10,191.61	4,706.00	14,897.61	14,000.00
60140 - HRA-Health Reimbursement-DCS	12,000.00	9,600.00	4,200.00	13,800.00	19,200.00
60150 - Insurance-Workers Comp-DCS	4,500.00	2,683.56	740.00	3,423.56	4,500.00
60200 - Office/Field Supplies/Expenses	4,500.00	914.63	3,000.00	3,914.63	4,000.00
60230 - Uniforms	500.00	-	500.00	500.00	500.00

2025 Operating Budget

GL Account	2024 Annual Draft	2024 YTD Actual (August)	Projection 9-1 - 12- 31-24	Projected 2024	2025 Annual Draft
60310 - DCS Copier	6,750.00	4,343.15	2,600.00	6,943.15	6,750.00
60320 - Printing Decs & Maps	1,000.00	-	500.00	500.00	1,000.00
60410 - Professional Fees	485.00	127.50	200.00	327.50	500.00
60430 - Training	1,400.00	244.00	1,200.00	1,444.00	1,400.00
60500 - DCS Vehicle Gas	2,700.00	922.37	1,000.00	1,922.37	2,700.00
60530 - Vehicle Exp-Sport S 63	750.00	352.25	500.00	852.25	850.00
60540 - Vehicle Exp-Sport SL 29	750.00	317.00	500.00	817.00	850.00
60700 - ECC Expenses	900.00	60.43	800.00	860.43	900.00
60900 - Contingency	500.00	-	-	-	500.00
60910 - Capital Expenditures	1,500.00	-	-	-	1,500.00
60930 - Community Enhancement	50,000.00	33,162.58	20,000.00	53,162.58	65,000.00
	\$ 487,017.00	\$ 308,017.13	\$ 182,332.80	\$ 490,349.93	\$ 574,250.00
12 - Property & Environment Expense (Count: 46)					
61000 - Payroll-DPE	366,607.00	214,412.36	106,696.00	321,108.36	323,875.00
61010 - Payroll-Overtime-DPE	5,000.00	1,068.54	800.00	1,868.54	5,000.00
61020 - Payroll Taxes-DPE	30,100.00	19,207.31	9,010.00	28,217.31	31,300.00
61100 - Health Insurance-DPE	69,140.00	29,870.43	14,059.48	43,929.91	41,000.00
61110 - Dental Insurance-DPE	4,500.00	3,132.81	950.00	4,082.81	4,245.00
61120 - Vision Insurance-DPE	655.00	462.99	200.00	662.99	700.00
61130 - Retirement-DPE	17,000.00	12,045.98	5,500.00	17,545.98	18,000.00
61140 - HRA-Health Reimbursement-DPE	14,400.00	8,400.00	2,400.00	10,800.00	9,600.00
61150 - Insurance-Workers Comp-DPE	7,500.00	5,685.98	1,600.00	7,285.98	7,500.00
61200 - Office/Field Supplies	400.00	266.16	100.00	366.16	400.00
61210 - Tools, Supplies Expense	8,600.00	2,448.85	3,000.00	5,448.85	8,000.00
61220 - Janitorial Supplies	3,000.00	1,792.30	1,200.00	2,992.30	3,500.00
61230 - Uniforms	1,500.00	789.38	700.00	1,489.38	1,500.00
61240 - Admin Office Cleaning	1,500.00	690.00	810.00	1,500.00	1,700.00
61350 - Enforcement/Signage	11,000.00	6,529.68	2,000.00	8,529.68	11,755.00
61351 - Roadside Cleanup/Adopt a Street	100.00	94.06	-	94.06	100.00
61352 - Signage	1,500.00	-	1,500.00	1,500.00	1,750.00
61410 - Seminars/Training/CE	1,500.00	-	1,000.00	1,000.00	1,500.00
61500 - Vehicle-Gas	14,096.00	4,684.86	4,000.00	8,684.86	15,000.00
61510 - Dept Auto #1/2011 Toyota P/U	1,000.00	891.81	108.19	1,000.00	1,000.00
61530 - Dept Auto #3/06 Ford	3,000.00	903.26	2,000.00	2,903.26	3,000.00
61540 - Dept Auto #4/2013 Ford Truck	1,500.00	423.62	750.00	1,173.62	1,500.00
61550 - Dept Auto #5/2018 Ford F-350	1,500.00	274.38	750.00	1,024.38	1,500.00
61560 - Dept Auto #6/20 Chevy Silverado	1,500.00	279.21	750.00	1,029.21	1,500.00

2025 Operating Budget

GL Account	2024 Annual Draft	2024 YTD Actual (August)	Projection 9-1 - 12- 31-24	Projected 2024	2025 Annual Draft
61570 - Dept Auto #7/2020 Chevy Colo P/U	1,500.00	916.47	750.00	1,666.47	1,500.00
61580 - Kubota Tractor 2001	500.00	251.15	-	251.15	500.00
61590 - Kubota Tractor 2014	2,500.00	1,236.34	750.00	1,986.34	2,500.00
61592 - Kubota Tractor 2022	2,000.00	759.81	-	759.81	2,500.00
61600 - Facilities Maintenance	7,500.00	5,572.83	2,500.00	8,072.83	8,500.00
61601 - Equipment Maintenance	4,500.00	824.16	1,000.00	1,824.16	4,500.00
61602 - Trailer Maintenance	1,000.00	397.96	400.00	797.96	1,000.00
61603 - Boating Improvements	4,500.00	3,517.72	982.28	4,500.00	5,000.00
61604 - Lakes Fisheries & Parks/Repair & Maint	9,000.00	2,804.04	6,575.46	9,379.50	9,000.00
61605 - Fence Maint & Construction	2,500.00	179.36	500.00	679.36	2,000.00
61606 - Parks & Trails Expense	5,500.00	3,091.58	1,500.00	4,591.58	6,000.00
61610 - Consulting	2,000.00	1,759.00	-	1,759.00	2,500.00
61611 - Engineering/Survey	2,500.00	1,534.00	1,000.00	2,534.00	3,500.00
61620 - Fire Mitigation	23,000.00	6,764.52	3,500.00	10,264.52	23,000.00
61630 - Grass Seed/Fertilizer	6,000.00	7,225.92	-	7,225.92	8,000.00
61631 - Insect, Disease & Noxious Weeds	2,500.00	945.32	250.00	1,195.32	2,500.00
61632 - Water Quality Testing	1,000.00	350.00	500.00	850.00	1,000.00
61633 - Weeds & Algae Control	25,000.00	12,310.22	3,500.00	15,810.22	27,000.00
61640 - Porta Potties	5,000.00	1,988.00	600.00	2,588.00	3,000.00
61642 - PO Cluster Boxes	5,000.00	5,487.80	-	5,487.80	6,000.00
61645 - Pumping Services	1,500.00	-	-	-	1,500.00
61800 - Kids Fishing Derby & Events	1,000.00	227.75	-	227.75	1,000.00
61900 - Misc & Contingency	100.00	-	100.00	100.00	100.00
61910 - Common Area Improvements-Repairs-Equip	3,500.00	765.81	2,500.00	3,265.81	3,500.00
61960 - Stocking & Food Chain	114,000.00	74,425.00	39,575.00	114,000.00	119,000.00
	\$ 799,698.00	\$ 447,688.73	\$ 226,366.41	\$ 674,055.14	\$ 739,525.00
13 - Community Lifestyle Expense (Count: 8)					
62250 - Website-Front Steps	4,000.00	2,273.44	1,500.00	3,773.44	4,000.00
62320 - Newsletter Prep/Printing/Postage	28,000.00	17,983.64	10,016.36	28,000.00	32,000.00
62800 - Community Activities & Events	21,000.00	6,485.55	15,000.00	21,485.55	23,739.00
62810 - Clubhouse Rental Expense	500.00	-	-	-	500.00
62820 - Facilities-Clubhouse	2,500.00	77.41	1,500.00	1,577.41	3,500.00
62830 - Clubhouse Cleaning Expense	1,500.00	900.00	600.00	1,500.00	1,500.00
62840 - Landscaping Clubhouse	500.00	215.40	500.00	715.40	750.00
62940 - Community Garden	5,000.00	1,655.29	500.00	2,155.29	4,000.00
	\$ 63,000.00	\$ 29,590.73	\$ 29,616.36	\$ 59,207.09	\$ 69,989.00
14 - Recreation Amenities Expense (Count: 33)					

2025 Operating Budget

GL Account	2024 Annual Draft	2024 YTD Actual (August)	Projection 9-1 - 12- 31-24	Projected 2024	2025 Annual Draft
63000 - Payroll-DRA	347,904.00	231,008.70	110,100.00	341,108.70	370,500.00
63010 - Payroll-Overtime-DRA	500.00	449.48	100.00	549.48	750.00
63020 - Payroll Taxes-DRA	27,500.00	20,540.60	10,350.00	30,890.60	33,500.00
63100 - Health Insurance-DRA	37,710.00	16,365.55	8,150.00	24,515.55	31,500.00
63110 - Dental Insurance-DRA	2,600.00	1,990.56	650.00	2,640.56	3,000.00
63120 - Vision Insurance-DRA	450.00	331.25	200.00	531.25	600.00
63130 - Retirement-DRA	10,500.00	7,557.44	3,600.00	11,157.44	12,000.00
63140 - HRA-Health Reimbursement-DRA	7,200.00	5,600.00	2,400.00	8,000.00	9,600.00
63150 - Insurance-Workers Comp-DRA	2,500.00	1,729.50	482.00	2,211.50	2,500.00
63200 - Supplies-Building	10,000.00	5,378.57	2,700.00	8,078.57	11,000.00
63210 - Supplies-Programs	9,000.00	1,700.39	1,500.00	3,200.39	9,000.00
63220 - Janitorial/Housekeeping	2,000.00	208.35	500.00	708.35	2,000.00
63230 - Uniforms	1,000.00	-	500.00	500.00	1,000.00
63250 - EZ Facility Software	5,000.00	4,648.88	2,500.00	7,148.88	7,000.00
63255 - Credit Card Fees - Rec Center				-	19,000.00
63251 - Tech Help	500.00	-	-	-	1,000.00
63320 - Office Supplies/Printing	3,200.00	716.32	1,200.00	1,916.32	3,000.00
63400 - Dues/Subscriptions	250.00	523.75	100.00	623.75	500.00
63410 - Seminars/Training	2,200.00	1,280.00	500.00	1,780.00	2,200.00
63500 - Business Mileage		266.90	200.00	466.90	250.00
63600 - Maintenance Building	20,000.00	9,121.45	500.00	9,621.45	20,000.00
63601 - Maintenance-Grounds & Parking	4,000.00	2,018.22	400.00	2,418.22	4,000.00
63602 - Maintenance-Pool	21,000.00	18,833.82	6,000.00	24,833.82	22,000.00
63800 - Pagosa Springs Porpoises Swim	4,500.00	3,709.74	-	3,709.74	4,500.00
63810 - Swim Lesson Expense	4,750.00	3,480.00	550.00	4,030.00	4,750.00
63900 - Misc & Contingency	500.00	25.02	400.00	425.02	500.00
63910 - Non Capital Equipment Replacement	5,000.00	3,304.92	1,695.08	5,000.00	5,000.00
63920 - Merchandise	2,000.00	90.69	750.00	840.69	1,500.00
64010 - Utilities-Gas Rec	43,800.00	23,505.77	16,000.00	39,505.77	45,100.00
64020 - Utilities-Electric Rec	42,035.00	25,391.38	16,000.00	41,391.38	43,400.00
64030 - Utilities-Water Rec	8,250.00	4,803.42	3,500.00	8,303.42	8,500.00
64040 - Utilities-Waste Control Rec	2,100.00	1,034.48	500.00	1,534.48	2,100.00
64050 - Irrigation Water Rec	2,000.00	95.03	500.00	595.03	1,500.00
64060 - Utilities-Alarm Rec	3,500.00	1,193.40	250.00	1,443.40	3,500.00
64070 - Utilities-TV-Telephone Rec	1,000.00	1,741.80	900.00	2,641.80	3,000.00
	\$ 634,449.00	\$ 398,645.38	\$ 193,677.08	\$ 592,322.46	\$ 689,250.00

15 - Utilities Expense (Count: 17)

2025 Operating Budget

GL Account	2024 Annual Draft	2024 YTD Actual (August)	Projection 9-1 - 12- 31-24	Projected 2024	2025 Annual Draft
70010 - Gas Admin	2,500.00	1,021.08	600.00	1,621.08	2,600.00
70020 - Electric Admin	4,300.00	2,783.72	1,800.00	4,583.72	4,720.00
70030 - Water Admin	6,000.00	1,760.05	1,400.00	3,160.05	3,500.00
70040 - Waste Control Admin	2,200.00	1,400.98	800.00	2,200.98	2,400.00
71010 - Gas Shop	3,000.00	1,133.21	600.00	1,733.21	2,500.00
71020 - Electric Shop	2,200.00	819.69	300.00	1,119.69	2,200.00
71030 - Water Shop	1,050.00	518.17	350.00	868.17	1,100.00
71040 - Waste Shop	1,800.00	1,066.87	500.00	1,566.87	2,000.00
72010 - Gas Clubhouse	5,200.00	2,208.14	1,200.00	3,408.14	4,500.00
72020 - Electric Clubhouse	2,200.00	1,175.85	1,000.00	2,175.85	2,500.00
72030 - Water Clubhouse	2,700.00	1,123.45	1,500.00	2,623.45	3,000.00
73000 - Cellular Phones	3,500.00	2,095.18	1,400.00	3,495.18	3,750.00
73010 - Telephone-All Depts Except Rec	5,000.00	2,624.15	2,000.00	4,624.15	5,000.00
74000 - Street Lights	2,000.00	992.74	700.00	1,692.74	2,000.00
74010 - Water Other Assoc Lots	400.00	4,236.85	-	4,236.85	5,000.00
74020 - Aerator	10,000.00	2,888.89	3,000.00	5,888.89	8,000.00
74030 - Internet	4,500.00	2,985.52	1,500.00	4,485.52	5,000.00
	\$ 58,550.00	\$ 30,834.54	\$ 18,650.00	\$ 49,484.54	\$ 59,770.00
Total Expenses	\$ 2,884,156.00	\$ 1,727,606.35	\$ 942,229.65	\$ 2,669,836.00	\$ 3,022,702.00
Net Operating Income	\$ -	\$ 981,991.14	\$ (693,633.31)	\$ 288,357.83	\$ -

2025 Capital Budget

GL Account	2025Budget	2025 Capital Plan Funding
Income (Count: 2)		
20 - Capital Improvement Income (Count: 2)		
90000 - Capital Improvement Income	329,427.00	329,427.00
Transfer from Emergency Fund	125,000.00	125,000.00
91900 - Interest-Capital Fund	10,000.00	
	\$ 464,427.00	\$ 454,427.00
Expense (Count: 4)		
21 - Capital Improvement Expense (Count: 4)		
Construct Gymnasium	520,000	520,000.00
	0.00	
	\$ 520,000.00	\$ 520,000.00
Net Capital	\$ (55,573.00)	

2025 General Reserve Budget

GL Account	2025 Budget	2023 Reserve Study Update
Income (Count: 2)		
16 - Reserve Income (Count: 2)		
80000 - Reserve-Restricted	477,570.00	477,570.00
80100 - Interest-Reserve	23,000.00	4,697.00
	\$ 500,570.00	\$ 482,267.00
Expense (Count: 11)		
18 - Reserve Expense (Count: 11)		
Admin - Conference system	11,412.00	11,412.00
Rec Center - Exercise Equipment Cardio	45,647.00	45,647.00
Rec Center - Exercise Equipment Strength	17,117.00	17,117.00
Rec Center - Floor Refinishing	17,688.00	17,688.00
Rec Center - Pool Concrete Deck	9,274.00	9,274.00
Rec Center - Electrical	4,565.00	4,565.00
Maintenance Shop - Sheds, Storage	6,500.00	6,500.00
Hatcher Dock	10,000.00	10,000.00
National Forest fencing	11,753.00	11,753.00
Fire Mitigation	48,600.00	48,600.00
Mailbox Repairs	47,473.00	47,473.00
Boat & motor	27,200.00	27,200.00
Flail Mower, 2014 Ferri	7,900.00	7,900.00
Lawn Mower, 2018 Hustler	13,580.00	13,580.00
Tractor snow blower, 2014 Kubota	20,735.00	20,735.00
Trailer, 2015 Enclosed Heibco	-	7,235.00
Vehicle, 2006 Ford F350	65,000.00	65,000.00
Replace Rec Center deck furniture	6,150.00	
Fence remaining shop boundary	20,000.00	
Wood Chipper-2012 Rayco Replacement	-	340,000.00
	\$ 390,594.00	\$ 711,679.00
Net General Reserve	\$ 109,976.00	\$ (229,412.00)

2025 Trails Maintenance Reserve Budget

GL Account	2025 Budget	2022 Reserve Study Recommended
Income (Count: 2)		
17 - Trails Maintenance Income (Count: 2)		
81000 - Trails Maintenance Reserve	58,900.00	58,900.00
81100 - Interest-Trails Maint Reserves	12,000.00	
	\$ 70,900.00	\$ 58,900.00
Expense (Count: 4)		
19 - Trails Maintenance Expense (Count: 4)		
	-	
	\$ -	\$ -
Net Trails Reserve	\$ 70,900.00	\$ 58,900.00



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For more information, contact the author at the address below.

