



# Wellington Fire Protection District

## Monthly Financial Report

### Monthly Financial Report – June 2023

Attached are the following for your information and review:

1. Balance Sheet as of June 30, 2023.
2. Summary of reconciled cash balances on June 30, 2023.
3. Income Statement of Revenues and Expenditures for June 2023, including budget to actual and year-to-date balances.
4. Fixed assets additions and disposals for FY 23.
5. June 2023 Check Detail Report.
6. 12-Month Cash Flow.

#### Key points:

- Revenue for the month of June is \$307,898, which is under budget by \$972.
  - Tax Revenue is over budget by \$382, which is driven by collection for the month.
  - Non Tax Levy Revenue is under budget by \$1,354.
- Expenses for the month of June are \$309,777, which is \$6,686 under budget.
  - Personnel Expenses are over budget by \$3,595 driven by overtime costs.
  - Vehicles & Equipment Expenses are under budget by \$7,566, driven by lower vehicle maintenance costs than anticipated.
- YTD Revenues are \$2,232,557, which are over budget by \$64,414.
  - Tax Revenue is over budget by \$25,773, driven by YTD collection.
  - Non Tax Levy Revenue is over budget by \$38,641, driven by Service Fee Revenues, Impact Fees, and Workers Compensation annual audit adjustment.
- YTD Expenses are \$1,323,834, which are under budget by \$111,204.
  - Personnel Expenses are under budget by \$34,289.
  - Vehicles & Equipment are under budget by \$37,175.
  - Travel & Training are under budget by \$13,939.

Please contact the Finance Director for any questions or concerns regarding this report.

**Wellington Fire Protection District**  
**Balance Sheet Prev Year Comparison**  
**As of June 30, 2023**

	Jun 30, 23	Jun 30, 22	\$ Change
<b>ASSETS</b>			
<b>Current Assets</b>			
Checking/Savings			
<b>CASH-CAPITAL FUND</b>			
107.400 · Town Impact Fees-PW-3768	51,112.71	86,941.44	-35,828.73
107.500 · County Impact Fees-PW-3818	32,239.26	22,004.14	10,235.12
107.600 · FNBO Town Impact Fees - 9432	200,000.00	200,000.00	0.00
<b>Total CASH-CAPITAL FUND</b>	283,351.97	308,945.58	-25,593.61
<b>CASH - GENERAL FUND</b>			
107.000 · Operating - Points West - 5485	131,023.97	250,011.53	-118,987.56
107.200 · Money Market - Points West 3800	801,974.00	624,935.52	177,038.48
<b>Total CASH - GENERAL FUND</b>	932,997.97	874,947.05	58,050.92
<b>Total Checking/Savings</b>	1,216,349.94	1,183,892.63	32,457.31
<b>Other Current Assets</b>			
<b>OTHER CURRENT ASSETS</b>			
120.000 · Property Tax Receivable	3,049,725.40	3,034,451.00	15,274.40
<b>Total OTHER CURRENT ASSETS</b>	3,049,725.40	3,034,451.00	15,274.40
1-140.0 · Prepaid Expense	37,868.33	28,554.00	9,314.33
1270 · Net Pension Asset	565,608.00	565,608.00	0.00
1275 · Deferred Outflows - Pension	1,048,031.00	1,048,031.00	0.00
<b>Total Other Current Assets</b>	4,701,232.73	4,676,644.00	24,588.73
<b>Total Current Assets</b>	5,917,582.67	5,860,536.63	57,046.04
<b>Other Assets</b>			
<b>FIXED ASSETS</b>			
150.100 · Land	729,490.00	729,490.00	0.00
150.200 · Buildings and Improvements	2,841,483.00	2,841,483.00	0.00
150.300 · Fire Equipment	3,066,072.00	3,066,072.00	0.00
150.900 · Accumulated Depreciation	-3,550,744.00	-3,084,612.00	-466,132.00
<b>Total FIXED ASSETS</b>	3,086,301.00	3,552,433.00	-466,132.00
<b>Total Other Assets</b>	3,086,301.00	3,552,433.00	-466,132.00
<b>TOTAL ASSETS</b>	<b>9,003,883.67</b>	<b>9,412,969.63</b>	<b>-409,085.96</b>
<b>LIABILITIES &amp; EQUITY</b>			
<b>Liabilities</b>			
<b>Current Liabilities</b>			
Accounts Payable			
<b>ACCOUNTS PAYABLE</b>	46,328.28	56,385.94	-10,057.66
<b>Total Accounts Payable</b>	46,328.28	56,385.94	-10,057.66
Credit Cards			
2201 · Vectra Bank Colorado	727.06	0.00	727.06
<b>Total Credit Cards</b>	727.06	0.00	727.06
<b>Other Current Liabilities</b>			
Payroll Liabilities			
2100 · Payroll Liabilities	27,599.11	68,343.26	-40,744.15
2101 · FIT Payable	7,226.49	14.00	7,212.49
2105 · 457 Plan Payable	0.00	86.59	-86.59
2110 · Colorado Withholding	0.00	1.00	-1.00
2120 · Colorado Unemployment	2,505.35	1,818.72	686.63
2130 · FPPA Employer Share	0.00	667.77	-667.77
2160 · Health And Dental (Pre-Tax)	-134.45	-21,354.47	21,220.02
2170 · End Leave Payout	60,535.99	92,316.44	-31,780.45
Payroll Liabilities - Other	0.00	24,352.66	-24,352.66
<b>Total Payroll Liabilities</b>	97,732.49	166,245.97	-68,513.48
2022 · FNBO - Line Of Credit	0.00	455,027.00	-455,027.00
2023 · SH of Colorado - Hwy 1	72,924.00	142,424.00	-69,500.00
2024 · Larimer Cty Impact Fees for Hwy	386,280.00	386,280.00	0.00

**Wellington Fire Protection District**  
**Balance Sheet Prev Year Comparison**  
**As of June 30, 2023**

	Jun 30, 23	Jun 30, 22	\$ Change
2111 · Direct Deposit Liabilities	0.00	-48,262.24	48,262.24
220.100 · Deferred Property Tax Revenue	3,032,626.76	3,034,451.00	-1,824.24
2250 · Accrued Interest Payable	2,353.46	6,981.00	-4,627.54
2270 · Net Pension Liab	873,465.00	873,465.00	0.00
2275 · Deferred Inflows - Pension	1,464,399.00	1,464,399.00	0.00
<b>Total Other Current Liabilities</b>	<b>5,929,780.71</b>	<b>6,481,010.73</b>	<b>-551,230.02</b>
<b>Total Current Liabilities</b>	<b>5,976,836.05</b>	<b>6,537,396.67</b>	<b>-560,560.62</b>
<b>Long Term Liabilities</b>			
8.24700 · Loan Payable			
2350 · Bunker Gear Loan	44,764.69	66,207.23	-21,442.54
2360 · Station Alerting System Loan	47,546.25	70,158.62	-22,612.37
2370 · Fire Truck Refurb	36,689.79	72,158.06	-35,468.27
<b>Total 8.24700 · Loan Payable</b>	<b>129,000.73</b>	<b>208,523.91</b>	<b>-79,523.18</b>
<b>Total Long Term Liabilities</b>	<b>129,000.73</b>	<b>208,523.91</b>	<b>-79,523.18</b>
<b>Total Liabilities</b>	<b>6,105,836.78</b>	<b>6,745,920.58</b>	<b>-640,083.80</b>
<b>Equity</b>			
<b>EQUITY</b>			
300.050 · Reserved Cont.	42,360.00	42,360.00	0.00
300.100 · Fund Balance - Undesignated	1,314,455.00	1,314,455.00	0.00
300.150 · Reserved For Capital Outlay	1,316,815.00	1,316,815.00	0.00
300.200 · Fund Balance - Restricted	1,398,769.00	1,398,769.00	0.00
300.300 · Investment in Fixed Assets	2,883,430.00	2,883,430.00	0.00
<b>Total EQUITY</b>	<b>6,955,829.00</b>	<b>6,955,829.00</b>	<b>0.00</b>
1.399.9 · RETAINED EARNINGS	-4,966,705.33	-4,951,418.74	-15,286.59
Net Income	908,923.22	662,638.79	246,284.43
<b>Total Equity</b>	<b>2,898,046.89</b>	<b>2,667,049.05</b>	<b>230,997.84</b>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>9,003,883.67</b>	<b>9,412,969.63</b>	<b>-409,085.96</b>

Wellington Fire Protection District  
**Summary of Reconciled Cash Balances**  
 Period Ending 06/30/23

	Points West Operating - 5485	Points West Money Market - 3800	Points West Town Impact Fees - 3768	Points West County Impact Fees - 3818	FNBO Town Impact Fees - 9432
	6/30/2023	6/30/2023	6/30/2023	6/30/2023	6/30/2023
<b>Beginning Balance</b>	129,590.55	803,888.51	51,088.08	32,223.72	200,000.00
<b>Cleared Transactions</b>					
Checks and Payments	(283,065.95)	(300,000.00)			
Deposits and Credits	304,080.00	298,085.49	24.63	15.54	
<b>Total Cleared Transactions</b>	21,014.05	(1,914.51)	24.63	15.54	-
<b>Cleared Balance</b>	<b>150,604.60</b>	<b>801,974.00</b>	<b>51,112.71</b>	<b>32,239.26</b>	<b>200,000.00</b>
<b>Uncleared Transactions</b>					
Checks and Payments	(19,580.63)				
Deposits and Credits					
<b>Total Uncleared Transactions</b>	(19,580.63)				
<b>Register Balance as of 06/30/23</b>	<b>131,023.97</b>	<b>801,974.00</b>	<b>51,112.71</b>	<b>32,239.26</b>	<b>200,000.00</b>

## Wellington Fire Protection District Profit & Loss Budget Performance June 2023

	Jun 23	Budget	\$ Over Budget	Jan - Jun 23	YTD Budget	\$ Over Budget	Annual Budget
Ordinary Income/Expense							
Income							
Tax Levy Revenue	303,817.66	303,435.85	381.81	2,161,315.73	2,135,543.20	25,772.53	3,262,815.01
Non Tax Levy Revenue	4,080.00	5,434.00	-1,354.00	71,241.18	32,600.00	38,641.18	215,200.00
Total Income	307,897.66	308,869.85	-972.19	2,232,556.91	2,168,143.20	64,413.71	3,478,015.01
Gross Profit	307,897.66	308,869.85	-972.19	2,232,556.91	2,168,143.20	64,413.71	3,478,015.01
Expense							
Personnel Costs	258,085.85	254,491.00	3,594.85	1,098,454.70	1,132,744.00	-34,289.30	2,359,636.00
Buildings & Land	3,611.86	6,034.00	-2,422.14	29,695.05	36,196.00	-6,500.95	72,400.00
Vehicles & Equipment	2,370.63	9,937.00	-7,566.37	22,449.64	59,625.00	-37,175.36	119,247.00
Communication & IT	9,280.72	4,509.00	4,771.72	23,619.21	27,063.00	-3,443.79	54,117.00
Travel & Training & Oper Supp	1,725.00	3,857.00	-2,132.00	13,077.53	27,017.00	-13,939.47	65,182.00
Managerial Expenses	34,703.04	36,484.00	-1,780.96	135,576.52	145,476.00	-9,899.48	254,165.00
Fire Prevention	0.00	318.00	-318.00	961.04	1,915.00	-953.96	3,823.00
Capital Outlay	0.00	833.00	-833.00	0.00	5,002.00	-5,002.00	10,000.00
Contingencies	0.00	0.00	0.00	0.00	0.00	0.00	154,873.00
Total Expense	309,777.10	316,463.00	-6,685.90	1,323,833.69	1,435,038.00	-111,204.31	3,093,443.00
Net Ordinary Income	-1,879.44	-7,593.15	5,713.71	908,723.22	733,105.20	175,618.02	384,572.01
Net Income	<b>-1,879.44</b>	<b>-7,593.15</b>	<b>5,713.71</b>	<b>908,723.22</b>	<b>733,105.20</b>	<b>175,618.02</b>	<b>384,572.01</b>

**Wellington Fire Protection District**  
**Profit & Loss Budget Performance**  
 June 2023

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 Accrual Basis

Ordinary Income/Expense Income	Jun 23	Budget	\$ Over Budget	Jan - Jun 23	YTD Budget	\$ Over Budget	Annual Budget
Tax Levy Revenue							
4010 - PROPERTY TAXES	284,597.49	286,386.85	-1,789.36	2,049,075.20	2,040,562.20	8,513.00	3,062,694.01
4013 - Tax Rebate Payment	0.00	-1,189.00	1,189.00	0.00	-7,135.00	7,135.00	-14,269.00
4011 - DELQ TAX & INTEREST	1,190.20			2,814.52			
4012 - SPECIFIC OWNERSHIP	18,029.97	18,238.00	-208.03	109,426.01	102,116.00	7,310.01	214,390.00
<b>Total Tax Levy Revenue</b>	<b>303,817.66</b>	<b>303,435.85</b>	<b>381.81</b>	<b>2,161,315.73</b>	<b>2,135,543.20</b>	<b>25,772.53</b>	<b>3,262,815.01</b>
Non Tax Levy Revenue							
4014 - WILDLAND FIREFIGHTING	0.00	0.00	0.00	0.00	0.00	0.00	150,000.00
4015 - IMPACT FEES	0.00			32,145.43			
4016 - SERVICE FEES	3,995.00	1,167.00	2,828.00	22,994.00	7,002.00	15,992.00	14,000.00
4017 - MISCELLANEOUS	85.00	417.00	-332.00	15,481.75	2,498.00	12,983.75	5,000.00
4018 - DONATIONS	0.00	2,083.00	-2,083.00	620.00	12,502.00	-11,882.00	25,000.00
4019 - GRANTS	0.00	1,767.00	-1,767.00	0.00	10,598.00	-10,598.00	21,200.00
<b>Total Non Tax Levy Revenue</b>	<b>4,080.00</b>	<b>5,434.00</b>	<b>-1,354.00</b>	<b>71,241.18</b>	<b>32,600.00</b>	<b>38,641.18</b>	<b>215,200.00</b>
<b>Total Income</b>	<b>307,897.66</b>	<b>308,869.85</b>	<b>-972.19</b>	<b>2,232,556.91</b>	<b>2,168,143.20</b>	<b>64,413.71</b>	<b>3,478,015.01</b>
<b>Gross Profit</b>	<b>307,897.66</b>	<b>308,869.85</b>	<b>-972.19</b>	<b>2,232,556.91</b>	<b>2,168,143.20</b>	<b>64,413.71</b>	<b>3,478,015.01</b>
Expense							
Personnel Costs							
5010 - Salaries and Wages	171,631.09	177,562.00	-5,930.91	756,143.34	786,675.00	-30,531.66	1,577,416.00
5030 - Overtime	19,540.21	12,100.00	7,440.21	91,348.35	52,600.00	38,748.35	105,000.00
5020 - Wildland Salaries	0.00	0.00	0.00	0.00	0.00	0.00	90,000.00
5025 - District Board Compensation	500.00	1,000.00	-500.00	3,400.00	6,000.00	-2,600.00	12,000.00
5040 - Vacation Pay/Sick Pay	15,704.47	2,300.00	13,404.47	16,983.65	9,800.00	7,183.65	20,000.00
5060 - Volunteer & Reserve Pay	300.00	598.00	-298.00	1,650.00	3,588.00	-1,938.00	7,176.00
5110 - Employer Taxes	5,177.74	5,500.00	-322.26	19,443.65	24,000.00	-4,556.35	47,807.00
5120 - Workers Compensation	4,833.00	5,002.00	-169.00	38,997.00	30,009.00	8,988.00	60,021.00
5210 - Health, Dental & Visions Ins	12,696.12	16,100.00	-3,403.88	55,287.74	69,600.00	-14,312.26	139,400.00
5220 - Other Employee Benefits	798.40	4,300.00	-3,501.60	990.70	18,800.00	-17,809.30	37,499.00
5230 - FPPA Expense	22,314.63	23,500.00	-1,185.37	94,522.34	102,000.00	-7,477.66	203,487.00
5240 - 457 Expense	3,809.30	5,600.00	-1,790.70	16,150.21	24,100.00	-7,949.79	48,684.00
5260 - Uniform Expense	573.75	750.00	-176.25	2,838.11	4,500.00	-1,661.89	9,000.00
5270 - Awards & Recognition	207.14	179.00	28.14	699.61	1,072.00	-372.39	2,146.00
<b>Total Personnel Costs</b>	<b>258,085.85</b>	<b>254,491.00</b>	<b>3,594.85</b>	<b>1,098,454.70</b>	<b>1,132,744.00</b>	<b>-34,289.30</b>	<b>2,359,636.00</b>

## Wellington Fire Protection District Profit & Loss Budget Performance June 2023

	Jun 23	Budget	\$ Over Budget	Jan - Jun 23	YTD Budget	\$ Over Budget	Annual Budget
<b>Buildings &amp; Land</b>							
6010 - Utilities	3,073.49	3,950.00	-876.51	25,078.15	23,700.00	1,378.15	47,400.00
6020 - Station Supplies	305.13	417.00	-111.87	1,616.25	2,498.00	-881.75	5,000.00
6030 - Building Repairs & Maintenance	233.24	1,667.00	-1,433.76	3,000.65	9,998.00	-6,997.35	20,000.00
<b>Total Buildings &amp; Land</b>	<b>3,611.86</b>	<b>6,034.00</b>	<b>-2,422.14</b>	<b>29,695.05</b>	<b>36,196.00</b>	<b>-6,500.95</b>	<b>72,400.00</b>
<b>Vehicles &amp; Equipment</b>							
6110 - Firefighting Equipment	52.89	500.00	-447.11	830.31	3,000.00	-2,169.69	6,000.00
6120 - Fuel Expense	1,605.17	2,250.00	-644.83	8,243.90	13,500.00	-5,256.10	27,000.00
6130 - EMS Supplies	0.00	500.00	-500.00	1,725.05	3,000.00	-1,274.95	6,000.00
6140 - Vehicles Repairs & Maintenance	347.32	5,418.00	-5,070.68	3,055.02	32,514.00	-29,458.98	65,022.00
6150 - EMS & Firefighting Equip Maint	365.25	417.00	-51.75	1,766.68	2,498.00	-731.32	5,000.00
6160 - Small Equipment	0.00	19.00	-19.00	0.00	111.00	-111.00	225.00
6170 - PPE	0.00	833.00	-833.00	6,828.68	5,002.00	1,826.68	10,000.00
<b>Total Vehicles &amp; Equipment</b>	<b>2,370.63</b>	<b>9,937.00</b>	<b>-7,566.37</b>	<b>22,449.64</b>	<b>59,625.00</b>	<b>-37,175.36</b>	<b>119,247.00</b>
<b>Communication &amp; IT</b>							
6210 - I.T. Expenses	6,249.58	2,971.00	3,278.58	16,570.94	17,828.00	-1,257.06	35,654.00
6220 - Radio Maintenance	0.00	208.00	-208.00	1,261.43	1,252.00	9.43	2,500.00
6230 - Dispatch	3,031.14	1,205.00	1,826.14	5,786.84	7,233.00	-1,446.16	14,463.00
6240 - Computer Equip & Maintenance	0.00	125.00	-125.00	0.00	750.00	-750.00	1,500.00
<b>Total Communication &amp; IT</b>	<b>9,280.72</b>	<b>4,509.00</b>	<b>4,771.72</b>	<b>23,619.21</b>	<b>27,063.00</b>	<b>-3,443.79</b>	<b>54,117.00</b>
<b>Travel &amp; Training &amp; Oper Supp</b>							
6310 - Health & Safety	1,500.00	2,333.00	-833.00	7,500.00	14,002.00	-6,502.00	28,000.00
6320 - Wildland Travel Expenses	0.00	0.00	0.00	0.00	0.00	0.00	15,000.00
6330 - Training & Seminars	225.00	925.00	-700.00	5,377.38	9,425.00	-4,047.62	15,000.00
6340 - Medical Training	0.00	557.00	-557.00	176.28	3,342.00	-3,165.72	6,682.00
6350 - Firefighter Rehab	0.00	42.00	-42.00	23.87	248.00	-224.13	500.00
<b>Total Travel &amp; Training &amp; Oper Supp</b>	<b>1,725.00</b>	<b>3,857.00</b>	<b>-2,132.00</b>	<b>13,077.53</b>	<b>27,017.00</b>	<b>-13,939.47</b>	<b>65,182.00</b>
<b>Managerial Expenses</b>							
7010 - Office Supplies	0.00	158.00	-158.00	342.72	942.00	-599.28	1,890.00
7015 - Postage & Printing	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7020 - Accounting & Finance	13,000.00	15,000.00	-2,000.00	42,000.00	44,000.00	-2,000.00	90,000.00
7025 - Legal Expenses	104.00	833.00	-729.00	557.70	5,002.00	-4,444.30	10,000.00

## Wellington Fire Protection District Profit & Loss Budget Performance June 2023

	Jun 23	Budget	\$ Over Budget	Jan - Jun 23	YTD Budget	\$ Over Budget	Annual Budget
7030 - Professional Fees	0.00	625.00	-625.00	6,161.98	3,750.00	2,411.98	7,500.00
7040 - Leases	0.00	167.00	-167.00	401.12	998.00	-596.88	2,000.00
7050 - Fees/Dues/Subscriptions	279.05	153.00	126.05	6,741.77	8,037.00	-1,295.23	8,960.00
7060 - Payroll Processing Fees	636.99	650.00	-13.01	4,182.59	3,900.00	282.59	7,800.00
7070 - County Treasurer Fees	5,692.00	1,900.00	3,792.00	40,979.66	38,576.00	2,403.66	66,256.00
7080 - Bank Service Charges	0.00	23.00	-23.00	16.00	144.00	-128.00	282.00
7100 - Insurance Expenses	14,991.00	16,500.00	-1,509.00	14,991.00	16,500.00	-1,509.00	33,000.00
7110 - District Board Expenses	0.00	208.00	-208.00	35.00	1,252.00	-1,217.00	2,500.00
7120 - Elections Costs	0.00	0.00	0.00	10,726.60	14,000.00	-3,273.40	14,000.00
7130 - Grant Expenses	0.00	267.00	-267.00	0.00	1,598.00	-1,598.00	3,200.00
7140 - Interest Expense	0.00	0.00	0.00	8,440.38	6,777.00	1,663.38	6,777.00
<b>Total Managerial Expenses</b>	<b>34,703.04</b>	<b>36,484.00</b>	<b>-1,780.96</b>	<b>135,576.52</b>	<b>145,476.00</b>	<b>-9,899.48</b>	<b>254,165.00</b>
<b>Fire Prevention</b>	<b>0.00</b>	<b>83.00</b>	<b>-83.00</b>	<b>0.00</b>	<b>502.00</b>	<b>-502.00</b>	<b>1,000.00</b>
6401 - Public Education	0.00	83.00	-83.00	0.00	502.00	-502.00	1,000.00
6402 - Supplies-Enforcement	0.00	235.00	-235.00	961.04	1,413.00	-451.96	2,823.00
<b>Total Fire Prevention</b>	<b>0.00</b>	<b>318.00</b>	<b>-318.00</b>	<b>961.04</b>	<b>1,915.00</b>	<b>-953.96</b>	<b>3,823.00</b>
<b>Capital Outlay</b>	<b>0.00</b>	<b>833.00</b>	<b>-833.00</b>	<b>0.00</b>	<b>5,002.00</b>	<b>-5,002.00</b>	<b>10,000.00</b>
7945 - C/O - Communicaiton Equipment	0.00	833.00	-833.00	0.00	5,002.00	-5,002.00	10,000.00
<b>Total Capital Outlay</b>	<b>0.00</b>	<b>833.00</b>	<b>-833.00</b>	<b>0.00</b>	<b>5,002.00</b>	<b>-5,002.00</b>	<b>10,000.00</b>
<b>Contingencies</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>48,997.00</b>
8002 - Contingencies (Funding Reserve)	0.00	0.00	0.00	0.00	0.00	0.00	48,997.00
8003 - Volunteer Pension Contribution	0.00	0.00	0.00	0.00	0.00	0.00	105,876.00
<b>Total Contingencies</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>154,873.00</b>
<b>Total Expense</b>	<b>309,777.10</b>	<b>316,463.00</b>	<b>-6,685.90</b>	<b>1,323,833.69</b>	<b>1,435,038.00</b>	<b>-111,204.31</b>	<b>3,093,443.00</b>
<b>Net Ordinary Income</b>	<b>-1,879.44</b>	<b>-7,593.15</b>	<b>5,713.71</b>	<b>908,723.22</b>	<b>733,105.20</b>	<b>175,618.02</b>	<b>384,572.01</b>
<b>Net Income</b>	<b>-1,879.44</b>	<b>-7,593.15</b>	<b>5,713.71</b>	<b>908,723.22</b>	<b>733,105.20</b>	<b>175,618.02</b>	<b>384,572.01</b>



# Wellington Fire Protection District

## Fixed Assets Additions and Disposals FY2023

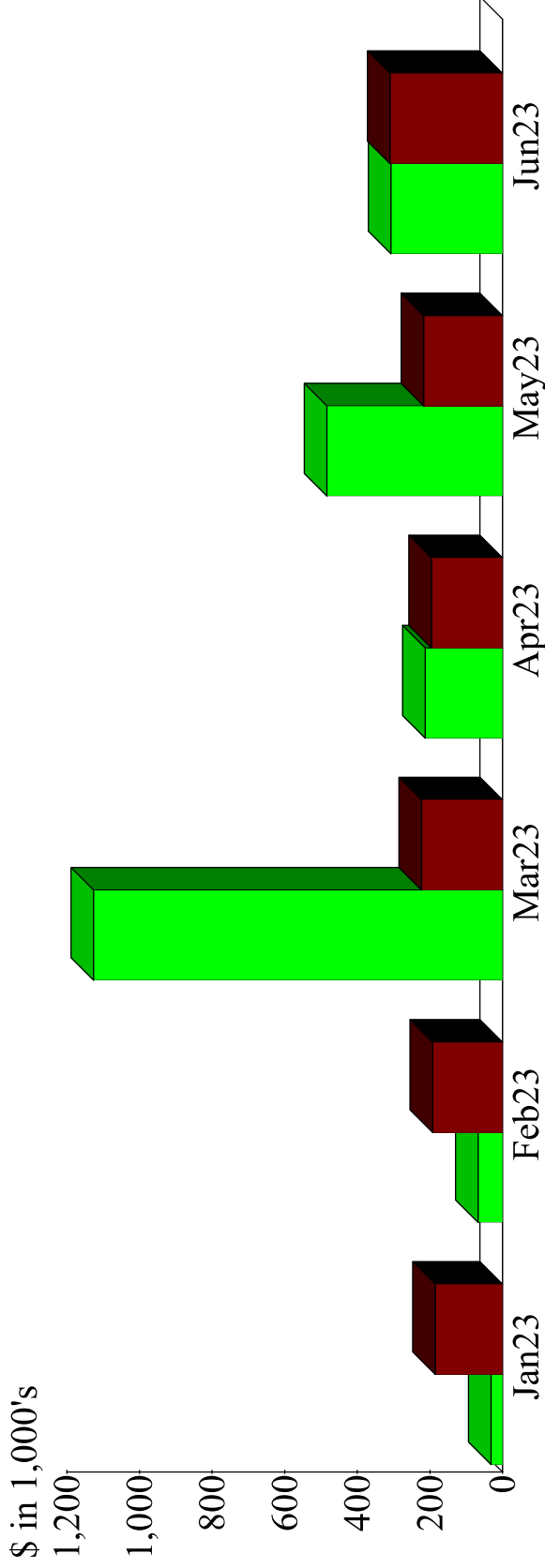
**Recorded in fixed asset accounts:**

Account Number	Account name	Date	Addition/(Disposal) Amount	Description of Asset
TOTALS			<b>\$0.00</b>	

Prepared

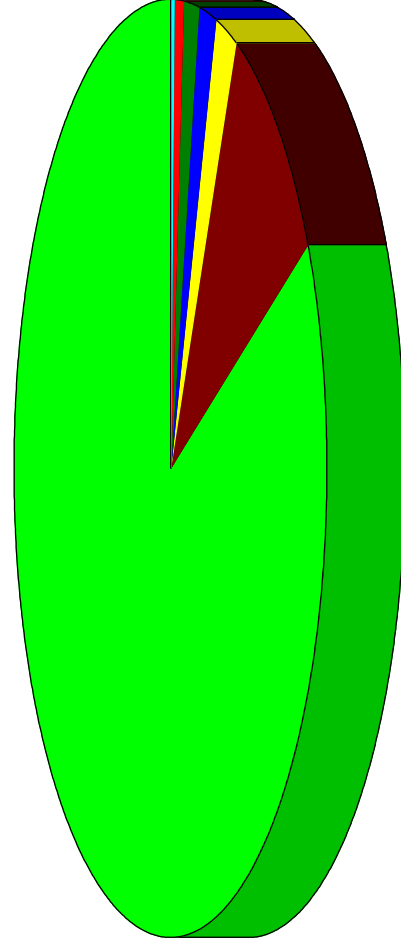
7/11/2023 James Vincent Group, Finance Director

### Income and Expense by Month January through June 2023



### Expense Summary January through June 2023

Personnel Costs	82.98%
Managerial Expenses	10.24
Buildings & Land	2.24
Communication & IT	1.78
Vehicles & Equipment	1.70
Travel & Training & Oper Supp	0.99
Fire Prevention	0.07
<b>Total</b>	<b>\$1,323,833.69</b>



By Account

# Wellington Fire Protection District Monthly Disbursements

As of June 30, 2023

1:25 PM  
07/11/23  
Accrual Basis

Type	Date	Num	Name	Memo	Clr	Split	Debit	Credit	Balance
<b>CASH-CAPITAL FUND</b>									
<b>107.400 - Town Impact Fees-PW-3768</b>									
Deposit	06/17/2023			Interest	X	4011 - DEL...	24.63		51,088.08
Total	107.400 - Town Impact Fees-PW-3768						24.63	0.00	51,112.71
<b>107.500 - County Impact Fees-PW-3818</b>									
Deposit	06/15/2023			Interest	X	4011 - DEL...	15.54		32,223.72
Total	107.500 - County Impact Fees-PW-3818						15.54	0.00	32,239.26
<b>107.600 - FNBO Town Impact Fees - 9432</b>									
Total	107.600 - FNBO Town Impact Fees - 9432						40.17	0.00	200,000.00
<b>Total CASH-CAPITAL FUND</b>									
<b>CASH - GENERAL FUND</b>									
<b>107.000 - Operating - Points West - 5485</b>									
Deposit	06/01/2023	N/A		Deposit	X	-SPLIT-			283,351.97
Bill Pmt -Check	06/01/2023	N/A	Standard Insurance Company	# 00167757001_05.23	X	ACCOUNTS...	275.00		979,975.34
Transfer	06/01/2023			Funds Transfer	X	107.200 - M...			132,849.12
Check	06/02/2023	EFT...	Family Support Registry	Confirm #782138	X	2100 - Payr...	300,000.00	1,016.51	133,124.12
General Journal	06/02/2023	2022...		PPE 5.27.23	X	-SPLIT-		85.84	132,107.61
General Journal	06/02/2023	2022...		PPE 5.27.23	X	107.000 - O...		45,243.46	432,107.61
Check	06/02/2023	EFT...	Fire And Police Pension	PPE 05.27.23	X	-SPLIT-		11,370.08	386,778.31
Check	06/02/2023	EFT...	Intuit	monthly fee for QBs	X	6210 - I.T. E...		17,840.59	357,567.64
General Journal	06/05/2023	2022...		BILL 06/05/23 Payables Funding	X	1072 - Bill.c...		20.00	357,547.64
Bill Pmt -Check	06/08/2023	N/A	Poudre Valley REA	# 8894001	X	ACCOUNTS...		1,832.32	355,715.32
Check	06/08/2023	EFT	Bill.com	Bill.com Monthly Fee	X	6210 - I.T. E...		197.21	355,518.11
Check	06/09/2023	EFT	Microsoft	Z524WCTLUJRB	X	7050 - Fees...		228.52	355,289.59
Bill Pmt -Check	06/11/2023	N/A	Lumen/Century Link	# 9705680642866_05.23	X	ACCOUNTS...		1,650.00	353,639.59
Bill Pmt -Check	06/12/2023	N/A	Pinnacle Assurance	# 21299904	X	ACCOUNTS...		173.87	353,465.72
Bill Pmt -Check	06/13/2023	N/A	BankCard Center	# 74768004800XSZZP6	X	ACCOUNTS...		4,833.00	348,632.72
Check	06/13/2023	EFT	Microsoft		X	ACCOUNTS...		2,825.46	345,807.26
Bill Pmt -Check	06/15/2023	N/A	Northern Colorado Water Assoc.	# 408.10_05.23	X	7050 - Fees...		3,168.00	342,639.26
Bill Pmt -Check	06/15/2023	N/A	Northern Colorado Water Assoc.	# 410.13_05.23	X	ACCOUNTS...		39.00	342,600.26
Bill Pmt -Check	06/15/2023	N/A	Northern Colorado Water Assoc.	# 409.11_05.23	X	ACCOUNTS...		51.45	342,548.81
Bill Pmt -Check	06/15/2023	N/A	AFLAC	# 914029	X	ACCOUNTS...		39.00	342,509.81
Bill Pmt -Check	06/15/2023	N/A	Northern Colorado Water Assoc.	# 173.01_05.23	X	ACCOUNTS...		261.14	342,248.67
General Journal	06/16/2023	2022...		PPE 06.10.2023	X	-SPLIT-		63.89	342,184.78
General Journal	06/16/2023	2022...		PPE 06.10.2023	X	107.000 - O...		47,829.39	294,355.39
Check	06/16/2023	EFT...	Family Support Registry	Confirm #785642	X	2100 - Payr...		12,741.65	281,613.74
Bill Pmt -Check	06/20/2023	N/A	Town of Wellington	# 1628.01_05.23	X	ACCOUNTS...		85.84	281,527.90
Bill Pmt -Check	06/20/2023	N/A	Republic Services	# 0642-000555755	X	ACCOUNTS...		78.20	281,449.70
Check	06/20/2023	EFT	Paylocity	39@ \$10.45 + base rate \$228.88...	X	ACCOUNTS...		196.26	281,253.44
Deposit	06/21/2023			Deposit	X	7060 - Payr...	3,420.00	636.99	280,616.45
Bill Pmt -Check	06/22/2023	Auto ...	Black Hills Energy	# 7868 3317 16_05.23	X	-SPLIT-		165.39	284,036.45
Bill Pmt -Check	06/23/2023	ACH	Anthem Blue Cross & Blue Shi...	# 048119869491	X	ACCOUNTS...		13,061.02	283,871.06
General Journal	06/23/2023	2022...		BILL 06/23/23 Payables Funding	X	1072 - Bill.c...		7,521.00	270,810.04
Check	06/26/2023	EFT...	Fire And Police Pension	PPE 06.10.2023	X	-SPLIT-		17,327.61	263,289.04
Bill Pmt -Check	06/27/2023	ACH	Xcel Energy	# 831146638	X	ACCOUNTS...		782.34	245,961.43
General Journal	06/28/2023	2022...		BILL 06/28/23 Payables Funding	X	1072 - Bill.c...		9,537.27	235,641.82
Deposit	06/30/2023			Deposit	X	-SPLIT-	385.00		236,026.82
General Journal	06/30/2023	2022...		PPE 06.24.2023	X	-SPLIT-		50,058.27	185,968.55

# Wellington Fire Protection District Monthly Disbursements

As of June 30, 2023

1:25 PM  
07/11/23  
Accrual Basis

Type	Date	Num	Name	Memo	Clr	Split	Debit	Credit	Balance
General Journal	06/30/2023	2022...		PPE 06.24.2023	X	107,000 · O...		14,260.06	171,708.49
Check	06/30/2023	EFT...	Family Support Registry	Confirm #789385	X	2100 · Payr...		85.84	171,622.65
Check	06/30/2023	EFT...	Rocky Mountain Reserve	HSA June 2023		-SPLIT-		2,611.11	169,011.54
Check	06/30/2023	EFT...	Fire And Police Pension	PPE 06.24.2023		-SPLIT-		16,750.77	152,260.77
Bill Pmt -Check	06/30/2023	Auto ...	Rocky Mountain Reserve	# 614433	X	ACCOUNTS...		221.50	152,039.27
General Journal	06/30/2023	2022...		BILL 06/30/23 Payables Funding	X	1072 · Bill.c...		1,214.36	150,824.91
Total 107,000 · Operating - Points West - 5485									
<b>107,200 · Money Market - Points West 3800</b>									
Transfer	06/01/2023			Funds Transfer	X	107,000 · O...		300,000.00	803,888.51
General Journal	06/09/2023	2022...		May 2023 Property Tax	X	4011 · DEL...		296,935.46	503,888.51
Deposit	06/15/2023			Interest	X	4011 · DEL...		1,150.03	800,823.97
Total 107,200 · Money Market - Points West 3800									
<b>108,000 · Operating - 1st National Bank</b>									
Total 108,000 · Operating - 1st National Bank									
Total CASH - GENERAL FUND									
<b>1072 · Bill.com Money Out Clearing</b>									
Bill Pmt -Check	06/05/2023	Bill.c...	Wellington Professional Firefig...	https://app02.us.bill.com/BillPay?...		ACCOUNTS...		332.32	0.00
Bill Pmt -Check	06/05/2023	Bill.c...	Mr. Jason Meyers	https://app02.us.bill.com/BillPay?...		ACCOUNTS...		100.00	-332.32
Bill Pmt -Check	06/05/2023	Bill.c...	Western States Fire Protectio...	https://app02.us.bill.com/BillPay?...		ACCOUNTS...		880.00	-1,312.32
Bill Pmt -Check	06/05/2023	Bill.c...	Colorado Division of Fire Prev...	https://app02.us.bill.com/BillPay?...		ACCOUNTS...		20.00	-1,332.32
Bill Pmt -Check	06/05/2023	Bill.c...	Christine Gaiter	https://app02.us.bill.com/BillPay?...		ACCOUNTS...		200.00	-1,532.32
Bill Pmt -Check	06/05/2023	Bill.c...	Ken Pettit	https://app02.us.bill.com/BillPay?...		ACCOUNTS...		100.00	-1,632.32
Bill Pmt -Check	06/05/2023	Bill.c...	Steve Sarno	https://app02.us.bill.com/BillPay?...		ACCOUNTS...		100.00	-1,732.32
Bill Pmt -Check	06/05/2023	Bill.c...	David Pierson	https://app02.us.bill.com/BillPay?...		ACCOUNTS...		100.00	-1,832.32
General Journal	06/05/2023	2022...		BILL 06/05/23 Payables Funding		107,000 · O...	1,832.32		0.00
Bill Pmt -Check	06/23/2023	Bill.c...	First Responder Trauma Coun...	https://app02.us.bill.com/BillPay?...		ACCOUNTS...		1,500.00	-1,500.00
Bill Pmt -Check	06/23/2023	Bill.c...	James Vincent Group*	https://app02.us.bill.com/BillPay?...		ACCOUNTS...		5,000.00	-6,500.00
Bill Pmt -Check	06/23/2023	Bill.c...	ICC-	https://app02.us.bill.com/BillPay?...		ACCOUNTS...		1,021.00	-7,521.00
General Journal	06/23/2023	2022...		BILL 06/23/23 Payables Funding		107,000 · O...	7,521.00		0.00
Bill Pmt -Check	06/28/2023	Bill.c...	ADT Commercial	https://app02.us.bill.com/BillPay?...		ACCOUNTS...		166.10	-166.10
Bill Pmt -Check	06/28/2023	Bill.c...	Haynie & Company	https://app02.us.bill.com/BillPay?...		ACCOUNTS...		8,000.00	-8,166.10
Bill Pmt -Check	06/28/2023	Bill.c...	Safeware	https://app02.us.bill.com/BillPay?...		ACCOUNTS...		253.25	-8,419.35
Bill Pmt -Check	06/28/2023	Bill.c...	Wellington Professional Firefig...	https://app02.us.bill.com/BillPay?...		ACCOUNTS...		332.32	-8,751.67
Bill Pmt -Check	06/28/2023	Bill.c...	Lyons Gaddis	https://app02.us.bill.com/BillPay?...		ACCOUNTS...		104.00	-8,855.67
Bill Pmt -Check	06/28/2023	Bill.c...	Safeware	https://app02.us.bill.com/BillPay?...		ACCOUNTS...		112.00	-8,967.67
Bill Pmt -Check	06/28/2023	Bill.c...	Lumen/Century Link	https://app02.us.bill.com/BillPay?...		ACCOUNTS...		569.60	-9,537.27
General Journal	06/28/2023	2022...		BILL 06/28/23 Payables Funding		107,000 · O...	9,537.27		0.00
Bill Pmt -Check	06/30/2023	Bill.c...	John Alexander Hunter	https://app02.us.bill.com/BillPay?...		ACCOUNTS...		100.00	-100.00
Bill Pmt -Check	06/30/2023	Bill.c...	ICC-	https://app02.us.bill.com/BillPay?...		ACCOUNTS...		97.50	-197.50
Bill Pmt -Check	06/30/2023	Bill.c...	Larimer County Fleet Services	https://app02.us.bill.com/BillPay?...		ACCOUNTS...		166.80	-364.30
Bill Pmt -Check	06/30/2023	Bill.c...	O'Reilly Auto	https://app02.us.bill.com/BillPay?...		ACCOUNTS...		298.92	-663.22
Bill Pmt -Check	06/30/2023	Bill.c...	iHeartMedia	https://app02.us.bill.com/BillPay?...		ACCOUNTS...		551.14	-1,214.36
General Journal	06/30/2023	2022...		BILL 06/30/23 Payables Funding		107,000 · O...	1,214.36		0.00
Total 1072 · Bill.com Money Out Clearing									
<b>TOTAL</b>									
							20,104.95	20,104.95	0.00
							<b>622,310.61</b>	<b>606,209.16</b>	<b>1,279,388.59</b>

# Wellington Fire Protection District



## Twelve-Month Cash Flow

Wellington Fire Protection District

Fiscal Year Begins: Jan-23

	Beginning	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	Monthly Average	Overview
<b>Cash Summary</b>															
Cash on Hand (beginning of month)	137,942	137,942	(9,649)	21,863	733,743	652,341	916,937	932,998	1,618,875	1,454,883	1,316,808	1,135,466	958,405	822,551	
Cash Available (on hand + receipts, before cash out)	137,942	169,791	207,103	1,191,997	911,851	1,136,447	1,219,102	1,860,005	1,669,227	1,531,152	1,350,124	1,173,063	1,160,998	1,131,738	
Cash Position (end of month)	137,942	(9,649)	21,863	733,743	652,341	916,937	932,998	1,618,875	1,454,883	1,316,808	1,135,466	958,405	53,932	815,550	
<b>Cash Receipts</b>															
Tax Levy Revenue	17,111	17,111	66,752	1,091,451	176,676	469,358	296,935	921,573	44,918	70,835	27,882	32,163	47,159	271,901	
Non-Tax Levy Revenue	14,737	14,737	0	3,682	1,432	14,749	5,230	5,434	5,434	5,434	5,434	5,434	155,434	18,536	
Line of Credit	0	0	150,000	75,000	0	0	0	0	0	0	0	0	0	18,750	
<b>Total Cash Receipts</b>	<b>31,849</b>	<b>216,752</b>	<b>1,170,133</b>	<b>178,108</b>	<b>484,106</b>	<b>302,165</b>	<b>927,007</b>	<b>50,352</b>	<b>76,269</b>	<b>202,593</b>	<b>37,597</b>	<b>309,187</b>	<b>316,188</b>	<b>316,188</b>	
<b>Cash Paid Out</b>															
Disbursements	179,440	179,440	185,240	232,099	259,510	219,511	286,104	241,130	214,344	214,344	214,658	214,658	559,271	251,692	
Repayment of LOC, Property Taxes and Impact Fees	0	0	0	226,156	0	0	0	0	0	0	0	0	547,795	64,496	
<b>Total Cash Paid Out</b>	<b>179,440</b>	<b>185,240</b>	<b>458,254</b>	<b>259,510</b>	<b>259,510</b>	<b>219,511</b>	<b>286,104</b>	<b>241,130</b>	<b>214,344</b>	<b>214,344</b>	<b>214,658</b>	<b>214,658</b>	<b>1,107,066</b>	<b>316,188</b>	