



# Wellington Fire Protection District

## Monthly Financial Report

### Monthly Financial Report – April 2023

Attached are the following for your information and review:

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

### Key points:

- Revenue for the month of April is \$213,471, which is under budget by \$11,735.
  - Tax Revenue is under budget by \$39,879, which is driven by collection for the month.
  - Non Tax Levy Revenue is over budget by \$28,143, driven by impact fees.
- Expenses for the month of April are \$194,660 which is \$21,581 under budget.
  - Personnel Expenses are under budget by \$6,663 driven by lower salaries and wages and associated benefits costs.
  - Vehicles & Equipment Expenses are under budget by \$5,678, driven by lower vehicle maintenance costs than anticipated.
- YTD Revenues are \$1,440,278, which are over budget by \$26,982.
  - Tax Revenue is under budget by \$13,405, driven by YTD collection.
  - Non Tax Levy Revenue is over budget by \$40,386, driven by Service Fee Revenues, Impact Fees, and Workers Compensation annual audit adjustment.
- YTD Expenses are \$795,454, which are under budget by \$111,959.
  - Personnel Expenses are under budget by \$39,626.
  - Managerial Expense are under budget by \$24,749.
  - Vehicles & Equipment are under budget by \$22,706.

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

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

	Apr 30, 23	Apr 30, 22	\$ Change
<b>ASSETS</b>			
Current Assets			
Checking/Savings			
CASH-CAPITAL FUND			
107.400 · Town Impact Fees-PW-3768	51,065.56	75,688.40	-24,622.84
107.500 · County Impact Fees-PW-3818	32,209.51	22,003.41	10,206.10
107.600 · FNBO Town Impact Fees - 9432	200,000.00	200,000.00	0.00
<b>Total CASH-CAPITAL FUND</b>	<b>283,275.07</b>	<b>297,691.81</b>	<b>-14,416.74</b>
CASH - GENERAL FUND			
107.000 · Operating - Points West - 5485	43,559.76	196,765.10	-153,205.34
107.200 · Money Market - Points West 3800	608,780.82	449,362.04	159,418.78
<b>Total CASH - GENERAL FUND</b>	<b>652,340.58</b>	<b>646,127.14</b>	<b>6,213.44</b>
<b>Total Checking/Savings</b>	<b>935,615.65</b>	<b>943,818.95</b>	<b>-8,203.30</b>
Other Current Assets			
OTHER CURRENT ASSETS			
120.000 · Property Tax Receivable	3,034,451.00	3,034,451.00	0.00
<b>Total OTHER CURRENT ASSETS</b>	<b>3,034,451.00</b>	<b>3,034,451.00</b>	<b>0.00</b>
1-140.0 · Prepaid Expense	37,167.68	28,554.00	8,613.68
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>	<b>4,685,257.68</b>	<b>4,676,644.00</b>	<b>8,613.68</b>
<b>Total Current Assets</b>	<b>5,620,873.33</b>	<b>5,620,462.95</b>	<b>410.38</b>
Other Assets			
FIXED ASSETS			
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	-3,084,612.00	-3,084,612.00	0.00
<b>Total FIXED ASSETS</b>	<b>3,552,433.00</b>	<b>3,552,433.00</b>	<b>0.00</b>
<b>Total Other Assets</b>	<b>3,552,433.00</b>	<b>3,552,433.00</b>	<b>0.00</b>
<b>TOTAL ASSETS</b>	<b>9,173,306.33</b>	<b>9,172,895.95</b>	<b>410.38</b>
<b>LIABILITIES &amp; EQUITY</b>			
Liabilities			
Current Liabilities			
Accounts Payable			
ACCOUNTS PAYABLE	12,576.61	25,008.75	-12,432.14
<b>Total Accounts Payable</b>	<b>12,576.61</b>	<b>25,008.75</b>	<b>-12,432.14</b>
Credit Cards			
2201 · Vectra Bank Colorado	3,171.15	0.00	3,171.15
<b>Total Credit Cards</b>	<b>3,171.15</b>	<b>0.00</b>	<b>3,171.15</b>
Other Current Liabilities			
Payroll Liabilities			
2100 · Payroll Liabilities	61,403.51	68,034.31	-6,630.80
2101 · FIT Payable	0.00	16,546.00	-16,546.00
2102 · SS Taxes Payable	0.00	2,050.54	-2,050.54
2103 · Medicare Taxes Payable	0.00	5,450.00	-5,450.00
2110 · Colorado Withholding	0.00	7,407.00	-7,407.00
2120 · Colorado Unemployment	2,505.35	3,094.67	-589.32
2130 · FPPA Employer Share	0.00	485.05	-485.05
2160 · Health And Dental (Pre-Tax)	-11,647.91	-7,105.08	-4,542.83
2170 · End Leave Payout	90,298.60	92,316.44	-2,017.84
Payroll Liabilities - Other	0.00	18,068.48	-18,068.48
<b>Total Payroll Liabilities</b>	<b>142,559.55</b>	<b>206,347.41</b>	<b>-63,787.86</b>
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

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

	Apr 30, 23	Apr 30, 22	\$ Change
2024 · Larimer Cty Impact Fees for Hwy	386,280.00	386,280.00	0.00
2111 · Direct Deposit Liabilities	0.00	15.00	-15.00
220.100 · Deferred Property Tax Revenue	3,034,451.00	3,034,451.00	0.00
2250 · Accrued Interest Payable	6,981.00	6,981.00	0.00
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>5,981,059.55</b>	<b>6,569,389.41</b>	<b>-588,329.86</b>
<b>Total Current Liabilities</b>	<b>5,996,807.31</b>	<b>6,594,398.16</b>	<b>-597,590.85</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>6,125,808.04</b>	<b>6,802,922.07</b>	<b>-677,114.03</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	-4,553,155.22	-4,951,418.74	398,263.52
Net Income	644,824.51	365,563.62	279,260.89
<b>Total Equity</b>	<b>3,047,498.29</b>	<b>2,369,973.88</b>	<b>677,524.41</b>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>9,173,306.33</b>	<b>9,172,895.95</b>	<b>410.38</b>

Wellington Fire Protection District  
**Summary of Reconciled Cash Balances**  
 Period Ending 04/30/23

	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
	4/30/2023	4/30/2023	4/30/2023	4/30/2023	4/30/2023
<b>Beginning Balance</b>	177,452.96	592,257.43	18,909.03	22,042.28	200,000.00
<b>Cleared Transactions</b>					
<b>Checks and Payments</b>	(262,781.78)	(160,152.80)			(2,200.94)
<b>Deposits and Credits</b>	151,432.00	176,676.19	32,156.53	10,167.23	2,200.94
<b>Total Cleared Transactions</b>	(111,349.78)	16,523.39	32,156.53	10,167.23	-
<b>Cleared Balance</b>	<b>66,103.18</b>	<b>608,780.82</b>	<b>51,065.56</b>	<b>32,209.51</b>	<b>200,000.00</b>
<b>Uncleared Transactions</b>					
<b>Checks and Payments</b>	(22,543.42)		-	-	-
<b>Deposits and Credits</b>					
<b>Total Uncleared Transactions</b>	(22,543.42)				
<b>Register Balance as of 04/30/23</b>	<b>43,559.76</b>	<b>608,780.82</b>	<b>51,065.56</b>	<b>32,209.51</b>	<b>200,000.00</b>

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

	Apr 23	Budget	\$ Over Budget	Jan - Apr 23	YTD Budget	\$ Over Budget	Annual Budget
Ordinary Income/Expense							
Income							
Tax Levy Revenue	179,893.34	219,771.86	-39,878.52	1,378,159.80	1,391,564.69	-13,404.89	3,262,815.01
Non Tax Levy Revenue	33,577.43	5,434.00	28,143.43	62,118.43	21,732.00	40,386.43	215,200.00
<b>Total Income</b>	<b>213,470.77</b>	<b>225,205.86</b>	<b>-11,735.09</b>	<b>1,440,278.23</b>	<b>1,413,296.69</b>	<b>26,981.54</b>	<b>3,478,015.01</b>
Gross Profit	213,470.77	225,205.86	-11,735.09	1,440,278.23	1,413,296.69	26,981.54	3,478,015.01
Expense							
Personnel Costs	171,603.45	178,266.00	-6,662.55	673,427.70	713,054.00	-39,626.30	2,359,636.00
Buildings & Land	4,157.62	6,034.00	-1,876.38	19,374.45	24,128.00	-4,753.55	72,400.00
Vehicles & Equipment	4,258.95	9,937.00	-5,678.05	17,044.57	39,751.00	-22,706.43	119,247.00
Communication & IT	1,860.48	4,509.00	-2,648.52	9,607.55	18,045.00	-8,437.45	54,117.00
Travel & Training & Oper Supp	850.58	1,849.00	-998.42	6,376.69	14,395.00	-8,018.31	65,182.00
Managerial Expenses	11,829.07	14,495.00	-2,665.93	68,676.29	93,425.00	-24,748.71	254,165.00
Fire Prevention	100.00	318.00	-218.00	946.47	1,279.00	-332.53	3,823.00
Capital Outlay	0.00	833.00	-833.00	0.00	3,336.00	-3,336.00	10,000.00
Contingencies	0.00	0.00	0.00	0.00	0.00	0.00	154,873.00
<b>Total Expense</b>	<b>194,660.15</b>	<b>216,241.00</b>	<b>-21,580.85</b>	<b>795,453.72</b>	<b>907,413.00</b>	<b>-111,959.28</b>	<b>3,093,443.00</b>
Net Ordinary Income	18,810.62	8,964.86	9,845.76	644,824.51	505,883.69	138,940.82	384,572.01
<b>Net Income</b>	<b>18,810.62</b>	<b>8,964.86</b>	<b>9,845.76</b>	<b>644,824.51</b>	<b>505,883.69</b>	<b>138,940.82</b>	<b>384,572.01</b>

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 Accrual Basis

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

Ordinary Income/Expense Income	Apr 23	Budget	\$ Over Budget	Jan - Apr 23	YTD Budget	\$ Over Budget	Annual Budget
Tax Levy Revenue	159,583.26	204,001.86	-44,418.60	1,304,692.32	1,328,448.69	-23,756.37	3,062,694.01
4010 - PROPERTY TAXES	0.00	-1,189.00	1,189.00	0.00	-4,757.00	4,757.00	-14,269.00
4013 - Tax Rebate Payment	567.20			830.08			
4011 - DELQ TAX & INTEREST	19,742.88	16,959.00	2,783.88	72,637.40	67,873.00	4,764.40	214,390.00
4012 - SPECIFIC OWNERSHIP							
<b>Total Tax Levy Revenue</b>	<b>179,893.34</b>	<b>219,771.86</b>	<b>-39,878.52</b>	<b>1,378,159.80</b>	<b>1,391,564.69</b>	<b>-13,404.89</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	32,145.43			32,145.43			
4016 - SERVICE FEES	902.00	1,167.00	-265.00	16,137.00	4,668.00	11,469.00	14,000.00
4017 - MISCELLANEOUS	10.00	417.00	-407.00	13,216.00	1,664.00	11,552.00	5,000.00
4018 - DONATIONS	520.00	2,083.00	-1,563.00	620.00	8,336.00	-7,716.00	25,000.00
4019 - GRANTS	0.00	1,767.00	-1,767.00	0.00	7,064.00	-7,064.00	21,200.00
<b>Total Non Tax Levy Revenue</b>	<b>33,577.43</b>	<b>5,434.00</b>	<b>28,143.43</b>	<b>62,118.43</b>	<b>21,732.00</b>	<b>40,386.43</b>	<b>215,200.00</b>
<b>Total Income</b>	<b>213,470.77</b>	<b>225,205.86</b>	<b>-11,735.09</b>	<b>1,440,278.23</b>	<b>1,413,296.69</b>	<b>26,981.54</b>	<b>3,478,015.01</b>
<b>Gross Profit</b>	<b>213,470.77</b>	<b>225,205.86</b>	<b>-11,735.09</b>	<b>1,440,278.23</b>	<b>1,413,296.69</b>	<b>26,981.54</b>	<b>3,478,015.01</b>
Expense							
Personnel Costs							
5010 - Salaries and Wages	122,371.90	121,822.00	549.90	464,948.65	487,291.00	-22,342.35	1,577,416.00
5030 - Overtime	12,914.62	8,750.00	4,164.62	59,987.74	35,000.00	24,987.74	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	2,100.00	4,000.00	-1,900.00	12,000.00
5040 - Vacation Pay/Sick Pay	0.00	1,667.00	-1,667.00	1,279.18	6,664.00	-5,384.82	20,000.00
5060 - Volunteer & Reserve Pay	200.00	598.00	-398.00	950.00	2,392.00	-1,442.00	7,176.00
5110 - Employer Taxes	3,278.89	3,984.00	-705.11	11,250.55	15,935.00	-4,684.45	47,807.00
5120 - Workers Compensation	4,833.00	5,002.00	-169.00	29,331.00	20,005.00	9,326.00	60,021.00
5210 - Health, Dental & Visions Ins	9,392.08	11,617.00	-2,224.92	33,707.06	46,464.00	-12,756.94	139,400.00
5220 - Other Employee Benefits	0.00	3,125.00	-3,125.00	0.00	12,499.00	-12,499.00	37,499.00
5230 - FPPA Expense	15,397.79	15,715.00	-317.21	57,512.34	62,862.00	-5,349.66	203,487.00
5240 - 457 Expense	2,635.16	4,057.00	-1,421.84	9,763.67	16,228.00	-6,464.33	48,684.00
5260 - Uniform Expense	0.00	750.00	-750.00	2,217.23	3,000.00	-782.77	9,000.00
5270 - Awards & Recognition	80.01	179.00	-98.99	380.28	714.00	-333.72	2,146.00
<b>Total Personnel Costs</b>	<b>171,603.45</b>	<b>178,266.00</b>	<b>-6,662.55</b>	<b>673,427.70</b>	<b>713,054.00</b>	<b>-39,626.30</b>	<b>2,359,636.00</b>

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

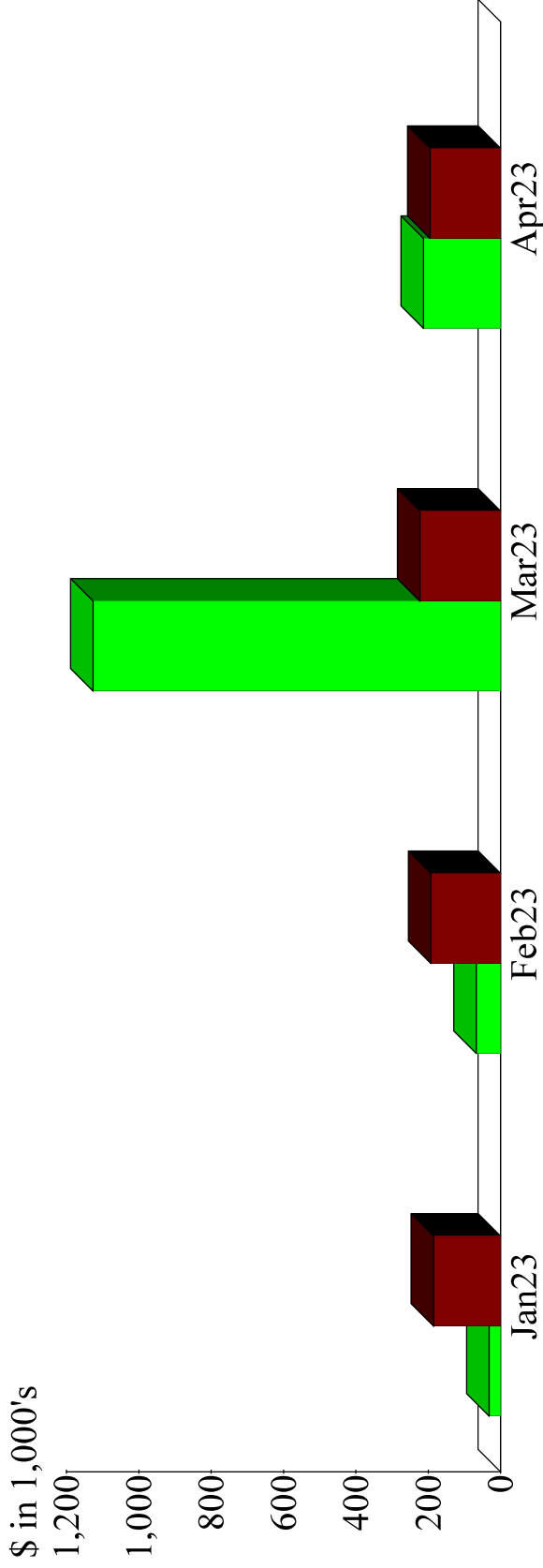
	Apr 23	Budget	\$ Over Budget	Jan - Apr 23	YTD Budget	\$ Over Budget	Annual Budget
<b>Buildings &amp; Land</b>							
6010 - Utilities	3,991.51	3,950.00	41.51	17,627.93	15,800.00	1,827.93	47,400.00
6020 - Station Supplies	80.61	417.00	-336.39	953.99	1,664.00	-710.01	5,000.00
6030 - Building Repairs & Maintenance	85.50	1,667.00	-1,581.50	792.53	6,664.00	-5,871.47	20,000.00
<b>Total Buildings &amp; Land</b>	<b>4,157.62</b>	<b>6,034.00</b>	<b>-1,876.38</b>	<b>19,374.45</b>	<b>24,128.00</b>	<b>-4,753.55</b>	<b>72,400.00</b>
<b>Vehicles &amp; Equipment</b>							
6110 - Firefighting Equipment	0.00	500.00	-500.00	719.76	2,000.00	-1,280.24	6,000.00
6120 - Fuel Expense	1,516.89	2,250.00	-733.11	5,154.30	9,000.00	-3,845.70	27,000.00
6130 - EMS Supplies	0.00	500.00	-500.00	872.21	2,000.00	-1,127.79	6,000.00
6140 - Vehicles Repairs & Maintenance	743.33	5,418.00	-4,674.67	2,179.03	21,678.00	-19,498.97	65,022.00
6150 - EMS & Firefighting Equip Maint	0.00	417.00	-417.00	1,401.43	1,664.00	-262.57	5,000.00
6160 - Small Equipment	0.00	19.00	-19.00	0.00	73.00	-73.00	225.00
6170 - PPE	1,998.73	833.00	1,165.73	6,717.84	3,336.00	3,381.84	10,000.00
<b>Total Vehicles &amp; Equipment</b>	<b>4,258.95</b>	<b>9,937.00</b>	<b>-5,678.05</b>	<b>17,044.57</b>	<b>39,751.00</b>	<b>-22,706.43</b>	<b>119,247.00</b>
<b>Communication &amp; IT</b>							
6210 - I.T. Expenses	1,309.34	2,971.00	-1,661.66	7,402.99	11,886.00	-4,483.01	35,654.00
6220 - Radio Maintenance	0.00	208.00	-208.00	0.00	836.00	-836.00	2,500.00
6230 - Dispatch	551.14	1,205.00	-653.86	2,204.56	4,823.00	-2,618.44	14,463.00
6240 - Computer Equip & Maintenance	0.00	125.00	-125.00	0.00	500.00	-500.00	1,500.00
<b>Total Communication &amp; IT</b>	<b>1,860.48</b>	<b>4,509.00</b>	<b>-2,648.52</b>	<b>9,607.55</b>	<b>18,045.00</b>	<b>-8,437.45</b>	<b>54,117.00</b>
<b>Travel &amp; Training &amp; Oper Supp</b>							
6310 - Health & Safety	0.00	0.00	0.00	4,500.00	7,003.00	-2,503.00	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	794.95	1,250.00	-455.05	1,684.78	5,000.00	-3,315.22	15,000.00
6340 - Medical Training	40.00	557.00	-517.00	176.28	2,228.00	-2,051.72	6,682.00
6350 - Firefighter Rehab	15.63	42.00	-26.37	15.63	164.00	-148.37	500.00
<b>Total Travel &amp; Training &amp; Oper Supp</b>	<b>850.58</b>	<b>1,849.00</b>	<b>-998.42</b>	<b>6,376.69</b>	<b>14,395.00</b>	<b>-8,018.31</b>	<b>65,182.00</b>
<b>Managerial Expenses</b>							
7010 - Office Supplies	117.94	158.00	-40.06	342.72	626.00	-283.28	1,890.00
7015 - Postage & Printing	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7020 - Accounting & Finance	5,000.00	5,000.00	0.00	21,500.00	21,500.00	0.00	90,000.00
7025 - Legal Expenses	0.00	833.00	-833.00	400.70	3,336.00	-2,935.30	10,000.00

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

	Apr 23	Budget	\$ Over Budget	Jan - Apr 23	YTD Budget	\$ Over Budget	Annual Budget
7030 - Professional Fees	2,457.00	625.00	1,832.00	6,161.98	2,500.00	3,661.98	7,500.00
7040 - Leases	401.12	167.00	234.12	401.12	664.00	-262.88	2,000.00
7050 - Fees/Dues/Subscriptions	13.95	747.00	-733.05	1,610.61	2,984.00	-1,373.39	8,960.00
7060 - Payroll Processing Fees	647.44	650.00	-2.56	2,908.61	2,600.00	308.61	7,800.00
7070 - County Treasurer Fees	3,191.62	1,900.00	1,291.62	26,093.81	34,776.00	-8,682.19	66,256.00
7080 - Bank Service Charges	0.00	23.00	-23.00	16.00	98.00	-82.00	282.00
7100 - Insurance Expenses	0.00	2,750.00	-2,750.00	0.00	11,000.00	-11,000.00	33,000.00
7110 - District Board Expenses	0.00	208.00	-208.00	0.00	836.00	-836.00	2,500.00
7120 - Elections Costs	0.00	1,167.00	-1,167.00	800.36	4,664.00	-3,863.64	14,000.00
7130 - Grant Expenses	0.00	267.00	-267.00	0.00	1,064.00	-1,064.00	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>11,829.07</b>	<b>14,495.00</b>	<b>-2,665.93</b>	<b>68,676.29</b>	<b>93,425.00</b>	<b>-24,748.71</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>336.00</b>	<b>-336.00</b>	<b>1,000.00</b>
6401 - Public Education	0.00	83.00	-83.00	0.00	336.00	-336.00	1,000.00
6402 - Supplies-Enforcement	100.00	235.00	-135.00	946.47	943.00	3.47	2,823.00
<b>Total Fire Prevention</b>	<b>100.00</b>	<b>318.00</b>	<b>-218.00</b>	<b>946.47</b>	<b>1,279.00</b>	<b>-332.53</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>3,336.00</b>	<b>-3,336.00</b>	<b>10,000.00</b>
7945 - C/O - Communicaiton Equipment	0.00	833.00	-833.00	0.00	3,336.00	-3,336.00	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>3,336.00</b>	<b>-3,336.00</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>194,660.15</b>	<b>216,241.00</b>	<b>-21,580.85</b>	<b>795,453.72</b>	<b>907,413.00</b>	<b>-111,959.28</b>	<b>3,093,443.00</b>
<b>Net Ordinary Income</b>	<b>18,810.62</b>	<b>8,964.86</b>	<b>9,845.76</b>	<b>644,824.51</b>	<b>505,883.69</b>	<b>138,940.82</b>	<b>384,572.01</b>
<b>Net Income</b>	<b>18,810.62</b>	<b>8,964.86</b>	<b>9,845.76</b>	<b>644,824.51</b>	<b>505,883.69</b>	<b>138,940.82</b>	<b>384,572.01</b>

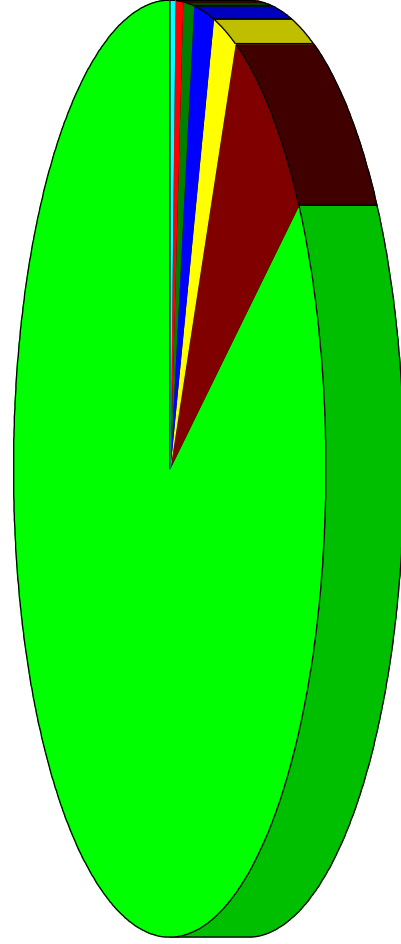


### Income and Expense by Month January through April 2023



### Expense Summary January through April 2023

Personnel Costs	84.66%
Managerial Expenses	8.63
Buildings & Land	2.44
Vehicles & Equipment	2.14
Communication & IT	1.21
Travel & Training & Oper Supp	0.80
Fire Prevention	0.12
<b>Total</b>	<b>\$795,453.72</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

5/3/2023 James Vincent Group, Finance Director

# Wellington Fire Protection District Monthly Disbursements As of April 30, 2023

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	04/13/2023			Deposit	X	4015 - IMPA...	32,145.43		18,909.03
Deposit	04/17/2023			Interest	X	4011 - DEL...	11.10		51,054.46
									51,065.56
				Total 107,400 - Town Impact Fees-PW-3768			32,156.53	0.00	51,065.56
<b>107,500 - County Impact Fees-PW-3818</b>									
Deposit	04/17/2023			Interest	X	4011 - DEL...	14.43		32,195.08
				Total 107,500 - County Impact Fees-PW-3818			14.43	0.00	32,209.51
<b>107,600 - FNBO Town Impact Fees - 9432</b>									
				Total 107,600 - FNBO Town Impact Fees - 9432					200,000.00
				Total CASH-CAPITAL FUND			32,170.96	0.00	283,275.07
<b>CASH - GENERAL FUND</b>									
<b>107,000 - Operating - Points West - 5485</b>									
General Journal	04/03/2023	2022...		BILL 04/03/...	X	1072 - Bill.c...			796,781.12
Check	04/03/2023	EFT	Intuit	monthly fee...	X	6210 - I.T. E...		7,151.74	171,438.78
General Journal	04/04/2023	2022...		BILL 04/04/...	X	1072 - Bill.c...		20.00	164,287.04
Deposit	04/06/2023			Deposit	X	4016 - SER...	260.00	77.36	164,267.04
Transfer	04/06/2023			Deposit	X	-SPLIT-	520.00		164,189.68
General Journal	04/07/2023	2022...		Funds Tran...	X	107,200 - M...	150,000.00		164,969.68
General Journal	04/07/2023	2022...		PPE 4.1.20...	X	-SPLIT-		47,325.18	314,969.68
General Journal	04/07/2023	2022...		PPE 4.1.20...	X	107,000 - O...		12,223.74	267,644.50
General Journal	04/07/2023	2022...		PPE 4.1.20...	X	-SPLIT-		529.75	255,420.76
General Journal	04/07/2023	2022...		PPE 4.1.20...	X	107,000 - O...		42.58	254,891.01
Check	04/07/2023	CC0...	Family Support ...	Confirm #7...	X	2100 - Payr...		85.84	254,848.43
Check	04/07/2023	CC0...	Fire And Police ...	PPE 04.01...	X	-SPLIT-		17,967.02	236,795.57
Bill Pmt -Check	04/08/2023	N/A	Senergy Petrole...	# 927631	X	ACCOUNTS...		610.69	236,184.88
General Journal	04/10/2023	2022...		BILL 04/10/...	X	1072 - Bill.c...		4,702.99	231,481.89
Check	04/11/2023	EFT	Bill.com	Bill.com Mo...	X	6210 - I.T. E...	187.20		231,294.69
Bill Pmt -Check	04/12/2023	N/A	Century Link	# 9768028...	X	ACCOUNTS...		173.16	231,121.53
Bill Pmt -Check	04/13/2023	N/A	BankCard Center	# 0839_3.23	X	ACCOUNTS...		4,345.14	226,776.39
General Journal	04/13/2023	2022...		BILL 04/13/...	X	1072 - Bill.c...		62,939.93	163,836.46
Bill Pmt -Check	04/14/2023	N/A	Northern Colora...	# 410.13_0...	X	ACCOUNTS...		39.00	163,797.46
Deposit	04/14/2023			Deposit	X	-SPLIT-	652.00		164,449.46
Bill Pmt -Check	04/15/2023	N/A	Northern Colora...	# 409.11_0...	X	ACCOUNTS...		39.00	164,410.46
Bill Pmt -Check	04/15/2023	N/A	Northern Colora...	# 408.10_0...	X	ACCOUNTS...		39.00	164,371.46
Bill Pmt -Check	04/15/2023	N/A	AFLAC	# 195950	X	ACCOUNTS...		261.14	164,110.32
General Journal	04/19/2023	2022...		BILL 04/19/...	X	1072 - Bill.c...		5,468.20	158,642.12
Bill Pmt -Check	04/20/2023	N/A	Northern Colora...	# 173.01_0...	X	ACCOUNTS...		44.24	158,597.88
Bill Pmt -Check	04/20/2023	N/A	Town of Wellingt...	# 1628.01_...	X	ACCOUNTS...		78.20	158,519.68
Bill Pmt -Check	04/20/2023	N/A	Republic Services	# 0642-000...	X	ACCOUNTS...		194.38	158,325.30
Bill Pmt -Check	04/21/2023	N/A	Wex Bank	# 88223036	X	ACCOUNTS...		32.00	158,293.30
General Journal	04/21/2023	2022...		PPE 4.15.23	X	-SPLIT-		45,686.51	112,606.79
General Journal	04/21/2023	2022...		PPE 4.15.23	X	107,000 - O...		11,725.80	100,880.99
Check	04/21/2023	CC0...	Family Support ...	Confirm #7...	X	2100 - Payr...		85.84	100,795.15
Check	04/21/2023	CC0...	Rocky Mountain ...	-SPLIT-	X	-SPLIT-		1,740.74	99,054.41
Check	04/21/2023	EFT	Paylocity	37@ \$10.4...	X	7060 - Payr...		647.44	98,406.97
Bill Pmt -Check	04/24/2023	N/A	Black Hills Energy	# 7868 331...	X	ACCOUNTS...		1,219.81	97,187.16
Bill Pmt -Check	04/26/2023	N/A	Xcel Energy	# 82303584	X	ACCOUNTS...		1,156.61	96,030.55

# Wellington Fire Protection District Monthly Disbursements

As of April 30, 2023

Type	Date	Num	Name	Memo	Clr	Split	Debit	Credit	Balance
Bill Pmt -Check	04/27/2023	N/A	Anthem Blue Cr...	# 0481170...	X	ACCOUNTS...		12,107.41	83,923.14
Bill Pmt -Check	04/27/2023	N/A	Poudre Valley R...	# 8894001...	X	ACCOUNTS...		228.37	83,694.77
Check	04/27/2023	CC0...	Fire And Police ...	PPE 04.15...		-SPLIT-		17,864.62	65,830.15
Bill Pmt -Check	04/28/2023	N/A	Standard Insura...	# 0016775...	X	ACCOUNTS...		1,088.29	64,741.86
Bill Pmt -Check	04/29/2023	N/A	Senenergy Petrole...	# SEN-517 ...		ACCOUNTS...		395.60	64,346.26
Bill Pmt -Check	04/29/2023	N/A	Senenergy Petrole...	# SEN-517 ...		ACCOUNTS...		766.81	63,579.45
Bill Pmt -Check	04/30/2023	N/A	Rocky Mountain ...	# 558095		ACCOUNTS...		218.75	63,360.70
Total 107.000 - Operating - Points West - 5485							151,432.00	259,510.08	63,360.70
<b>107.200 - Money Market - Points West 3800</b>									
Transfer	04/06/2023		Funds Tran...		X	107,000 · O...			582,104.63
General Journal	04/10/2023	2022...	March 202...		X	4011 · DEL...	176,136.41	150,000.00	432,104.63
Deposit	04/20/2023		Interest		X	4011 · DEL...	539.78		608,241.04
Total 107.200 - Money Market - Points West 3800							176,676.19	150,000.00	608,780.82
<b>108.000 - Operating - 1st National Bank</b>									
Total 108.000 - Operating - 1st National Bank									43,237.71
Total CASH - GENERAL FUND							328,108.19	409,510.08	715,379.23
<b>1072 - Bill.com Money Out Clearing</b>									
Bill Pmt -Check	04/03/2023	Bill c...	Municipal Emerg...	https://app...		ACCOUNTS...		745.46	0.00
Bill Pmt -Check	04/03/2023	Bill c...	Colorado Divisio...	https://app...		ACCOUNTS...		30.00	-745.46
Bill Pmt -Check	04/03/2023	Bill c...	Wellington Profe...	https://app...		ACCOUNTS...		353.09	-1,128.55
Bill Pmt -Check	04/03/2023	Bill c...	ADT Commercial	https://app...		ACCOUNTS...		152.38	-1,280.93
Bill Pmt -Check	04/03/2023	Bill c...	Harding Auto Gl...	https://app...		ACCOUNTS...		50.00	-1,330.93
Bill Pmt -Check	04/03/2023	Bill c...	James Vincent ...	https://app...		ACCOUNTS...		5,000.00	-6,330.93
Bill Pmt -Check	04/03/2023	Bill c...	Bomgaars	https://app...		ACCOUNTS...		63.90	-6,394.83
Bill Pmt -Check	04/03/2023	Bill c...	Century Link	https://app...		ACCOUNTS...		570.91	-6,965.74
Bill Pmt -Check	04/03/2023	Bill c...	Cheetah Printing...	https://app...		ACCOUNTS...		186.00	-7,151.74
General Journal	04/03/2023	2022...	BILL 04/03/...			107,000 · O...	7,151.74		0.00
Bill Pmt -Check	04/04/2023	Bill c...	Dive Rescue Int...	https://app...		ACCOUNTS...		77.36	-77.36
General Journal	04/04/2023	2022...	BILL 04/04/...			107,000 · O...	77.36		0.00
Bill Pmt -Check	04/10/2023	Bill c...	First Responder ...	https://app...		ACCOUNTS...		1,500.00	-1,500.00
Bill Pmt -Check	04/10/2023	Bill c...	ICC-	https://app...		ACCOUNTS...		1,021.00	-2,521.00
Bill Pmt -Check	04/10/2023	Bill c...	Christine Gaiter	https://app...		ACCOUNTS...		200.00	-2,721.00
Bill Pmt -Check	04/10/2023	Bill c...	O'Reilly Auto	https://app...		ACCOUNTS...		103.09	-2,824.09
Bill Pmt -Check	04/10/2023	Bill c...	Wellington Profe...	https://app...		ACCOUNTS...		311.55	-3,135.64
Bill Pmt -Check	04/10/2023	Bill c...	ICC-	https://app...		ACCOUNTS...		243.75	-3,379.39
Bill Pmt -Check	04/10/2023	Bill c...	Larimer County ...	https://app...		ACCOUNTS...		322.48	-3,701.87
Bill Pmt -Check	04/10/2023	Bill c...	David Pierson	https://app...		ACCOUNTS...		100.00	-3,801.87
Bill Pmt -Check	04/10/2023	Bill c...	Mr. Jason Meyers	https://app...		ACCOUNTS...		200.00	-4,001.87
Bill Pmt -Check	04/10/2023	Bill c...	All Copy Products	https://app...		ACCOUNTS...		401.12	-4,402.99
Bill Pmt -Check	04/10/2023	Bill c...	Ken Pettit	https://app...		ACCOUNTS...		200.00	-4,602.99
Bill Pmt -Check	04/10/2023	Bill c...	Steve Sarno	https://app...		ACCOUNTS...		100.00	-4,702.99
General Journal	04/10/2023	2022...	BILL 04/10/...			107,000 · O...	4,702.99		0.00
Bill Pmt -Check	04/13/2023	Bill c...	Community First...	https://app...		ACCOUNTS...		24,986.54	-24,986.54
Bill Pmt -Check	04/13/2023	Bill c...	Community First...	https://app...		ACCOUNTS...		37,953.39	-62,939.93
General Journal	04/13/2023	2022...	BILL 04/13/...			107,000 · O...	62,939.93		0.00
Bill Pmt -Check	04/19/2023	Bill c...	Colorado Divisio...	https://app...		ACCOUNTS...		30.00	-30.00
Bill Pmt -Check	04/19/2023	Bill c...	Colorado Divisio...	https://app...		ACCOUNTS...		30.00	-60.00
Bill Pmt -Check	04/19/2023	Bill c...	Colorado Divisio...	https://app...		ACCOUNTS...		140.00	-200.00

**Wellington Fire Protection District**  
**Monthly Disbursements**  
 As of April 30, 2023

Type	Date	Num	Name	Memo	Clr	Split	Debit	Credit	Balance
Bill Pmt -Check	04/19/2023	Bill.c...	James Vincent ...	https://app...		ACCOUNTS...		5,000.00	-5,200.00
Bill Pmt -Check	04/19/2023	Bill.c...	Lyons Gaddis	https://app...		ACCOUNTS...	5,468.20	268.20	-5,468.20
General Journal	04/19/2023	2022...		BILL 04/19/...		107.000 · O...			0.00
Total 1072 · Bill.com Money Out Clearing							80,340.22	80,340.22	0.00
<b>TOTAL</b>							<b>440,619.37</b>	<b>489,850.30</b>	<b>998,654.30</b>

# Wellington Fire Protection District



Fiscal Year  
Begins: Jan-23

## Twelve-Month Cash Flow

Wellington Fire Protection District

	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	892,399	940,603	1,621,519	1,452,766	1,309,888	1,123,744	934,611	817,647	
Cash Available (on hand + receipts, before cash out)	137,942	169,791	207,103	1,191,997	911,851	1,118,163	1,214,937	1,856,411	1,671,872	1,529,034	1,343,204	1,161,341	1,137,205	1,126,076	
Cash Position (end of month)	137,942	(9,649)	21,863	733,743	652,341	892,399	940,603	1,621,519	1,452,766	1,309,888	1,123,744	934,611	48,645	810,206	
<b>Cash Receipts</b>															
Tax Levy Revenue		17,111	66,752	1,091,451	176,676	460,388	317,105	910,374	44,918	70,835	27,882	32,163	47,159	271,901	
Non-Tax Levy Revenue		14,737	0	3,682	1,432	5,434	5,434	5,434	5,434	5,434	5,434	5,434	155,434	17,777	
Line of Credit		0	150,000	75,000	0	0	0	0	0	0	0	0	0	18,750	
<b>Total Cash Receipts</b>		<b>34,849</b>	<b>216,752</b>	<b>1,170,133</b>	<b>178,108</b>	<b>465,822</b>	<b>322,539</b>	<b>915,808</b>	<b>50,352</b>	<b>76,269</b>	<b>33,316</b>	<b>37,597</b>	<b>202,593</b>	<b>308,428</b>	
<b>Cash Paid Out</b>															
Disbursements		179,440	185,240	232,099	259,510	225,764	274,334	234,892	219,106	219,146	219,460	226,730	540,765	251,374	
Repayment of LOC, Property Taxes and Impact Fees		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>225,764</b>	<b>274,334</b>	<b>234,892</b>	<b>219,106</b>	<b>219,146</b>	<b>219,460</b>	<b>226,730</b>	<b>1,088,560</b>	<b>315,870</b>	