

Station 16  
8130 3<sup>rd</sup> Street  
Wellington, CO 80549



Station 17  
108 E County Road 66  
Fort Collins, CO 80524

## Wellington Fire Protection District

### REGULAR BOARD MEETING AGENDA

The **Regular Board Meeting** of the Wellington Fire Protection District on **December 13th, 2023**. The meeting will be held at **Station 16** located at 8130 3<sup>rd</sup> St, Wellington, CO 80549 **Immediately following the December Pension Board Meeting** . Please contact our administrative office for any attendance accommodations. **Zoom Meeting information is listed below.**

#### Pledge of Allegiance

#### Roll Call

#### Additions/Deletions to the Agenda

#### Conflicts of Interest

#### Correspondence

#### Chief's Report

#### Public Comment

Any property owner, business owner, or resident of the District that would like to comment on items not listed on the agenda may be restricted to a 3-minute limit per person.

#### Employee Recognition

#### Approve minutes:

#### Guests or Presentations

#### October monthly financial report – David Green

- District Business**
- 1. Auditor Engagement Letter - discussion, possible action**
  - 2. Fund balance Policy – discussion, possible action**
  - 3. Payroll Firm proposal – discussion, possible action**
  - 4. Fire Chief recruiting firm – discussion, possible action**
  - 5. Change Regular January Board Meeting Date - discussion, possible action**

#### Other

Station 16  
8130 3<sup>rd</sup> Street  
Wellington, CO 80549



Station 17  
108 E County Road 66  
Fort Collins, CO 80524

## Wellington Fire Protection District

### Adjournment

## Zoom Meeting Information

Wellington Fire Protection District is inviting you to a scheduled Zoom meeting.

Topic: Wellington Fire Protection District's Zoom Meeting

Time: Nov 15th, 2023 05:00 PM Mountain Time (US and Canada)

Join Zoom Meeting

<https://us02web.zoom.us/j/7848079463>

Meeting ID: 784 807 9463

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One tap mobile

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+13017158592,,7848079463# US (Washington DC)---

Dial by your location

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Meeting ID: 784 807 9463

Find your local number: <https://us02web.zoom.us/u/kukYHs6Ch>

Wellington Fire Protection District  
 Cash Analysis  
 For the Year Ending December 31, 2023

|                            | Dec-23      | Jan-24    | Feb-24    | Mar-24    |
|----------------------------|-------------|-----------|-----------|-----------|
| Beginning Cash balance     | 1,139,296   | 695,024   | 491,150   | 263,738   |
| Transfers from impact fees | -           | -         | -         | -         |
| Property taxes             | ⌘ 33,687    | -         | -         | -         |
| Other expected income      | ⚡ 18,517    | 18,517    | 18,517    | 18,517    |
| Interest                   | ⚡ 4,000     | 4,000     | 4,000     | 4,000     |
| Expected expenses          | ⊠ (469,271) | (225,391) | (225,391) | (225,391) |
| Loan payments              |             |           | (23,539)  | (62,939)  |
| Expected cash available    | 726,229     | 492,150   | 264,738   | (2,075)   |

- ⊠ This is based on avg monthly expenses for the year plus known payments coming up that are not monthly expenses
- ⚡ Specific ownership taxes based on average for the year
- ⚡ estimated
- ⌘ Calculated using amount collected to date vs the budgeted amount remaining.

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

|                                           | Nov 30, 23          | Nov 30, 22          | \$ Change            |
|-------------------------------------------|---------------------|---------------------|----------------------|
| <b>ASSETS</b>                             |                     |                     |                      |
| <b>Current Assets</b>                     |                     |                     |                      |
| <b>Checking/Savings</b>                   |                     |                     |                      |
| 107.355 · Colotrust Prime                 | 499,092.15          | 0.00                | 499,092.15           |
| 107.350 · Colotrust Plus                  | 604,800.58          | 0.00                | 604,800.58           |
| <b>CASH-CAPITAL FUND</b>                  |                     |                     |                      |
| 107.400 · Town Impact Fees-PW-3768        | 21,965.76           | 18,882.60           | 3,083.16             |
| 107.500 · County Impact Fees-PW-3818      | 35,320.23           | 22,011.48           | 13,308.75            |
| 107.600 · FNBO Town Impact Fees - 9432    | 130,500.00          | 200,000.00          | -69,500.00           |
| <b>Total CASH-CAPITAL FUND</b>            | <b>187,785.99</b>   | <b>240,894.08</b>   | <b>-53,108.09</b>    |
| <b>CASH - GENERAL FUND</b>                |                     |                     |                      |
| 107.000 · Operating - Points West - 5485  | 35,271.36           | 151,064.90          | -115,793.54          |
| 107.200 · Money Market - Points West 3800 | 131.42              | 235,265.15          | -235,133.73          |
| <b>Total CASH - GENERAL FUND</b>          | <b>35,402.78</b>    | <b>386,330.05</b>   | <b>-350,927.27</b>   |
| <b>Total Checking/Savings</b>             | <b>1,327,081.50</b> | <b>627,224.13</b>   | <b>699,857.37</b>    |
| <b>Accounts Receivable</b>                |                     |                     |                      |
| <b>ACCOUNTS RECEIVABLE</b>                | 526.00              | 0.00                | 526.00               |
| <b>Total Accounts Receivable</b>          | 526.00              | 0.00                | 526.00               |
| <b>Other Current Assets</b>               |                     |                     |                      |
| <b>OTHER CURRENT ASSETS</b>               |                     |                     |                      |
| 120.000 · Property Tax Receivable         | 3,048,275.40        | 3,034,451.00        | 13,824.40            |
| <b>Total OTHER CURRENT ASSETS</b>         | <b>3,048,275.40</b> | <b>3,034,451.00</b> | <b>13,824.40</b>     |
| 1-140.0 · Prepaid Expense                 | 14,991.00           | 34,395.30           | -19,404.30           |
| 1270 · Net Pension Asset                  | 0.00                | 565,608.00          | -565,608.00          |
| 1275 · Deferred Outflows - Pension        | 0.00                | 1,048,031.00        | -1,048,031.00        |
| <b>Total Other Current Assets</b>         | <b>3,063,266.40</b> | <b>4,682,485.30</b> | <b>-1,619,218.90</b> |
| <b>Total Current Assets</b>               | <b>4,390,873.90</b> | <b>5,309,709.43</b> | <b>-918,835.53</b>   |
| <b>Other Assets</b>                       |                     |                     |                      |
| <b>FIXED ASSETS</b>                       |                     |                     |                      |
| 150.100 · Land                            | 0.00                | 729,490.00          | -729,490.00          |
| 150.200 · Buildings and Improvements      | 0.00                | 2,841,483.00        | -2,841,483.00        |
| 150.300 · Fire Equipment                  | 0.00                | 3,066,072.00        | -3,066,072.00        |
| 150.900 · Accumulated Depreciation        | 0.00                | -3,084,612.00       | 3,084,612.00         |
| <b>Total FIXED ASSETS</b>                 | <b>0.00</b>         | <b>3,552,433.00</b> | <b>-3,552,433.00</b> |
| <b>Total Other Assets</b>                 | <b>0.00</b>         | <b>3,552,433.00</b> | <b>-3,552,433.00</b> |
| <b>TOTAL ASSETS</b>                       | <b>4,390,873.90</b> | <b>8,862,142.43</b> | <b>-4,471,268.53</b> |
| <b>LIABILITIES &amp; EQUITY</b>           |                     |                     |                      |
| <b>Liabilities</b>                        |                     |                     |                      |
| <b>Current Liabilities</b>                |                     |                     |                      |
| <b>Accounts Payable</b>                   |                     |                     |                      |
| 2000 · ACCOUNTS PAYABLE                   | 1,921.51            | 1,939.76            | -18.25               |
| <b>Total Accounts Payable</b>             | <b>1,921.51</b>     | <b>1,939.76</b>     | <b>-18.25</b>        |
| <b>Credit Cards</b>                       |                     |                     |                      |
| 2201 · Vectra Bank Colorado               | 1,386.72            | 1,386.72            | 0.00                 |
| <b>Total Credit Cards</b>                 | <b>1,386.72</b>     | <b>1,386.72</b>     | <b>0.00</b>          |
| <b>Other Current Liabilities</b>          |                     |                     |                      |
| <b>Payroll Liabilities</b>                |                     |                     |                      |
| 2100 · Payroll Liabilities                | 0.00                | 67,038.67           | -67,038.67           |
| 2120 · Colorado Unemployment              | 0.00                | 2,505.35            | -2,505.35            |
| 2140 · FPPA Payable                       | 41,900.89           | 0.00                | 41,900.89            |
| 2160 · Health And Dental (Pre-Tax)        | 0.00                | 16,227.62           | -16,227.62           |
| 2170 · Accrued vacation                   | 59,246.99           | 92,316.44           | -33,069.45           |
| <b>Total Payroll Liabilities</b>          | <b>101,147.88</b>   | <b>178,088.08</b>   | <b>-76,940.20</b>    |

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12/11/23

Accrual Basis

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

|                                         | Nov 30, 23           | Nov 30, 22           | \$ Change            |
|-----------------------------------------|----------------------|----------------------|----------------------|
| 2023 · SH of Colorado - Hwy 1           | 0.00                 | 72,924.00            | -72,924.00           |
| 2024 · Larimer Cty Impact Fees for Hwy  | 0.00                 | 386,280.00           | -386,280.00          |
| 220.100 · Deferred Property Tax Revenue | 3,048,274.76         | 3,034,451.00         | 13,823.76            |
| 2250 · Accrued Interest Payable         | 0.00                 | 6,981.00             | -6,981.00            |
| 2270 · Net Pension Liab                 | 0.00                 | 873,465.00           | -873,465.00          |
| 2275 · Deferred Inflows - Pension       | 0.00                 | 1,464,399.00         | -1,464,399.00        |
| <b>Total Other Current Liabilities</b>  | <b>3,149,422.64</b>  | <b>6,016,588.08</b>  | <b>-2,867,165.44</b> |
| <b>Total Current Liabilities</b>        | <b>3,152,730.87</b>  | <b>6,019,914.56</b>  | <b>-2,867,183.69</b> |
| <b>Long Term Liabilities</b>            |                      |                      |                      |
| 8.24700 · Loan Payable                  |                      |                      |                      |
| 2350 · Bunker Gear Loan                 | 0.00                 | 66,207.23            | -66,207.23           |
| 2360 · Station Alerting System Loan     | 0.00                 | 70,158.62            | -70,158.62           |
| 2370 · Fire Truck Refurb                | 0.00                 | 72,158.06            | -72,158.06           |
| <b>Total 8.24700 · Loan Payable</b>     | <b>0.00</b>          | <b>208,523.91</b>    | <b>-208,523.91</b>   |
| <b>Total Long Term Liabilities</b>      | <b>0.00</b>          | <b>208,523.91</b>    | <b>-208,523.91</b>   |
| <b>Total Liabilities</b>                | <b>3,152,730.87</b>  | <b>6,228,438.47</b>  | <b>-3,075,707.60</b> |
| <b>Equity</b>                           |                      |                      |                      |
| <b>EQUITY</b>                           |                      |                      |                      |
| 300.050 · Pension equity                | -170,838.00          | 42,360.00            | -213,198.00          |
| 300.100 · Net Position - Capital Assets | -3,152,377.00        | 1,314,455.00         | -4,466,832.00        |
| 300.150 · Outstanding debt              | 725,104.02           | 1,316,815.00         | -591,710.98          |
| 300.200 · Restricted Impact Fees        | 187,785.99           | 1,398,769.00         | -1,210,983.01        |
| 300.300 · Investment in Fixed Assets    | 0.00                 | 2,883,430.00         | -2,883,430.00        |
| 399.999 · R.E. SUMMARY                  | 6,303,384.72         | 0.00                 | 6,303,384.72         |
| <b>Total EQUITY</b>                     | <b>3,893,059.73</b>  | <b>6,955,829.00</b>  | <b>-3,062,769.27</b> |
| <b>1.399.9 · RETAINED EARNINGS</b>      | <b>-3,753,780.33</b> | <b>-4,951,418.74</b> | <b>1,197,638.41</b>  |
| <b>Net Income</b>                       | <b>1,098,863.63</b>  | <b>629,293.70</b>    | <b>469,569.93</b>    |
| <b>Total Equity</b>                     | <b>1,238,143.03</b>  | <b>2,633,703.96</b>  | <b>-1,395,560.93</b> |
| <b>TOTAL LIABILITIES &amp; EQUITY</b>   | <b>4,390,873.90</b>  | <b>8,862,142.43</b>  | <b>-4,471,268.53</b> |

**Wellington Fire Protection District**  
**Profit & Loss**  
 November 2023

|                                       | Nov 23     | Jan - Nov 23 |
|---------------------------------------|------------|--------------|
| <b>Ordinary Income/Expense</b>        |            |              |
| <b>Income</b>                         |            |              |
| <b>Tax Levy Revenue</b>               |            |              |
| 4010 · PROPERTY TAXES                 | 15,036.61  | 3,015,266.32 |
| 4011 · DELQ TAX & INTEREST            | 795.59     | 3,208.62     |
| 4012 · SPECIFIC OWNERSHIP             | 19,951.09  | 191,128.88   |
| <b>Total Tax Levy Revenue</b>         | 35,783.29  | 3,209,603.82 |
| <b>Non Tax Levy Revenue</b>           |            |              |
| 4015 · IMPACT FEES                    | 0.00       | 38,473.17    |
| 4016 · SERVICE FEES                   | 0.00       | 24,094.00    |
| 4017 · MISCELLANEOUS                  | 0.00       | 7,266.05     |
| 4018 · DONATIONS                      | 0.00       | 25,620.00    |
| 1.400.0 · REVENUE                     |            |              |
| 4020 · EARNINGS ON DEPOSITS           | 5,060.05   | 20,024.01    |
| <b>Total 1.400.0 · REVENUE</b>        | 5,060.05   | 20,024.01    |
| <b>Total Non Tax Levy Revenue</b>     | 5,060.05   | 115,477.23   |
| <b>Total Income</b>                   | 40,843.34  | 3,325,081.05 |
| <b>Gross Profit</b>                   | 40,843.34  | 3,325,081.05 |
| <b>Expense</b>                        |            |              |
| <b>Personnel Costs</b>                |            |              |
| 5010 · Salaries and Wages             | 137,563.48 | 1,249,400.00 |
| 5030 · Overtime                       | 12,566.24  | 179,242.02   |
| 5025 · District Board Compensation    | 300.00     | 6,600.00     |
| 5040 · Vacation Pay/Sick Pay          | 0.00       | 31,752.53    |
| 5060 · Volunteer & Reserve Pay        | 0.00       | 0.00         |
| 5110 · Employer Taxes                 | 5,380.29   | 40,163.45    |
| 5120 · Workers Compensation           | 0.00       | 43,736.05    |
| 5210 · Health, Dental & Visions Ins   | 39,467.37  | 126,300.99   |
| 5220 · Other Employee Benefits        | 4,210.03   | 7,486.89     |
| 5230 · FPPA Expense                   | 0.00       | 147,348.73   |
| 5240 · 457 Expense                    | 1,833.52   | 24,343.61    |
| 5260 · Uniform Expense                | 0.00       | 3,432.32     |
| 5270 · Awards & Recognition           | 49.27      | 273.63       |
| <b>Total Personnel Costs</b>          | 201,370.20 | 1,860,080.22 |
| <b>Buildings &amp; Land</b>           |            |              |
| 6010 · Utilities                      | 4,014.96   | 40,153.41    |
| 6020 · Station Supplies               | 892.49     | 3,146.02     |
| 6030 · Building Repairs & Maintenance | 42.60      | 3,234.00     |
| <b>Total Buildings &amp; Land</b>     | 4,950.05   | 46,533.43    |
| <b>Vehicles &amp; Equipment</b>       |            |              |
| 6110 · Firefighting Equipment         | 0.00       | 3,517.29     |
| 6120 · Fuel Expense                   | 1,668.36   | 14,203.59    |
| 6130 · EMS Supplies                   | 401.37     | 2,297.02     |
| 6140 · Vehicles Repairs & Maintenance | 6,857.51   | 20,798.62    |
| 6150 · EMS & Firefighting Equip Maint | 0.00       | 1,897.93     |
| 6170 · PPE                            | 0.00       | 6,828.68     |

**Wellington Fire Protection District**  
**Profit & Loss**  
 November 2023

|                                                    | Nov 23             | Jan - Nov 23        |
|----------------------------------------------------|--------------------|---------------------|
| <b>Total Vehicles &amp; Equipment</b>              | 8,927.24           | 49,543.13           |
| <b>Communication &amp; IT</b>                      |                    |                     |
| 6210 · I.T. Expenses                               | 974.04             | 25,050.76           |
| 6220 · Radio Maintenance                           | 0.00               | 1,261.43            |
| 6230 · Dispatch                                    | 567.67             | 8,024.46            |
| <b>Total Communication &amp; IT</b>                | 1,541.71           | 34,336.65           |
| <b>Travel &amp; Training &amp; Oper Supp</b>       |                    |                     |
| 6310 · Health & Safety                             | 0.00               | 22,292.00           |
| 6330 · Training & Seminars                         | 120.00             | 5,763.66            |
| 6350 · Firefighter Rehab                           | 13.89              | 289.95              |
| <b>Total Travel &amp; Training &amp; Oper Supp</b> | 133.89             | 28,345.61           |
| <b>Managerial Expenses</b>                         |                    |                     |
| 7010 · Office Supplies                             | 128.26             | 2,107.73            |
| 7020 · Accounting & Finance                        | 3,050.00           | 72,762.50           |
| 7025 · Legal Expenses                              | 901.00             | 4,688.80            |
| 7030 · Professional Fees                           | 1,194.75           | 11,726.98           |
| 7050 · Dues and Subscriptions                      | 129.83             | 13,005.06           |
| 7060 · Payroll Processing Fees                     | 707.44             | 7,933.49            |
| 7070 · County Treasurer Fees                       | 316.77             | 60,365.35           |
| 7080 · Bank Service Charges                        | 8.00               | 155.91              |
| 7100 · Insurance Expenses                          | 0.00               | 16,009.00           |
| 7110 · District Board Expenses                     | 0.00               | 808.36              |
| 7120 · Elections Costs                             | 0.00               | 10,726.60           |
| 7140 · Interest Expense                            | 0.00               | 6,087.84            |
| <b>Total Managerial Expenses</b>                   | 6,436.05           | 206,377.62          |
| <b>Fire Prevention</b>                             |                    |                     |
| 6401 · Public Education                            | 0.00               | 39.72               |
| 6402 · Supplies-Enforcement                        | 0.00               | 961.04              |
| <b>Total Fire Prevention</b>                       | 0.00               | 1,000.76            |
| <b>Total Expense</b>                               | 223,359.14         | 2,226,217.42        |
| <b>Net Ordinary Income</b>                         | -182,515.80        | 1,098,863.63        |
| <b>Net Income</b>                                  | <b>-182,515.80</b> | <b>1,098,863.63</b> |

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

|                                     | Nov 23           | Budget           | \$ Over Budget  | Jan - Nov 23        | YTD Budget          | \$ Over Budget   | Annual Budget       |
|-------------------------------------|------------------|------------------|-----------------|---------------------|---------------------|------------------|---------------------|
| <b>Ordinary Income/Expense</b>      |                  |                  |                 |                     |                     |                  |                     |
| <b>Income</b>                       |                  |                  |                 |                     |                     |                  |                     |
| <b>Tax Levy Revenue</b>             |                  |                  |                 |                     |                     |                  |                     |
| 4010 · PROPERTY TAXES               | 15,036.61        | 15,641.99        | -605.38         | 3,015,266.32        | 3,030,243.60        | -14,977.28       | 3,062,694.01        |
| 4013 · Tax Rebate Payment           | 0.00             | -1,189.00        | 1,189.00        | 0.00                | -13,080.00          | 13,080.00        | -14,269.00          |
| 4011 · DELQ TAX & INTEREST          | 795.59           |                  |                 | 3,208.62            |                     |                  |                     |
| 4012 · SPECIFIC OWNERSHIP           | 19,951.09        | 17,710.00        | 2,241.09        | 191,128.88          | 198,492.00          | -7,363.12        | 214,390.00          |
| <b>Total Tax Levy Revenue</b>       | <u>35,783.29</u> | <u>32,162.99</u> | <u>3,620.30</u> | <u>3,209,603.82</u> | <u>3,215,655.60</u> | <u>-6,051.78</u> | <u>3,262,815.01</u> |
| <b>Non Tax Levy Revenue</b>         |                  |                  |                 |                     |                     |                  |                     |
| 4014 · WILDLAND FIREFIGHTING        | 0.00             | 0.00             | 0.00            | 0.00                | 0.00                | 0.00             | 150,000.00          |
| 4015 · IMPACT FEES                  | 0.00             |                  |                 | 38,473.17           |                     |                  |                     |
| 4016 · SERVICE FEES                 | 0.00             | 1,167.00         | -1,167.00       | 24,094.00           | 12,837.00           | 11,257.00        | 14,000.00           |
| 4017 · MISCELLANEOUS                | 0.00             | 417.00           | -417.00         | 7,266.05            | 4,583.00            | 2,683.05         | 5,000.00            |
| 4018 · DONATIONS                    | 0.00             | 2,083.00         | -2,083.00       | 25,620.00           | 22,917.00           | 2,703.00         | 25,000.00           |
| 4019 · GRANTS                       | 0.00             | 1,767.00         | -1,767.00       | 0.00                | 19,433.00           | -19,433.00       | 21,200.00           |
| <b>1.400.0 · REVENUE</b>            |                  |                  |                 |                     |                     |                  |                     |
| 4020 · EARNINGS ON DEPOSITS         | 5,060.05         |                  |                 | 20,024.01           |                     |                  |                     |
| <b>Total 1.400.0 · REVENUE</b>      | <u>5,060.05</u>  |                  |                 | <u>20,024.01</u>    |                     |                  |                     |
| <b>Total Non Tax Levy Revenue</b>   | <u>5,060.05</u>  | <u>5,434.00</u>  | <u>-373.95</u>  | <u>115,477.23</u>   | <u>59,770.00</u>    | <u>55,707.23</u> | <u>215,200.00</u>   |
| <b>Total Income</b>                 | <u>40,843.34</u> | <u>37,596.99</u> | <u>3,246.35</u> | <u>3,325,081.05</u> | <u>3,275,425.60</u> | <u>49,655.45</u> | <u>3,478,015.01</u> |
| <b>Gross Profit</b>                 | 40,843.34        | 37,596.99        | 3,246.35        | 3,325,081.05        | 3,275,425.60        | 49,655.45        | 3,478,015.01        |
| <b>Expense</b>                      |                  |                  |                 |                     |                     |                  |                     |
| <b>Personnel Costs</b>              |                  |                  |                 |                     |                     |                  |                     |
| 5010 · Salaries and Wages           | 137,563.48       | 122,607.00       | 14,956.48       | 1,249,400.00        | 1,398,454.00        | -149,054.00      | 1,577,416.00        |
| 5030 · Overtime                     | 12,566.24        | 8,100.00         | 4,466.24        | 179,242.02          | 93,100.00           | 86,142.02        | 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  | 300.00           | 1,000.00         | -700.00         | 6,600.00            | 11,000.00           | -4,400.00        | 12,000.00           |
| 5040 · Vacation Pay/Sick Pay        | 0.00             | 1,500.00         | -1,500.00       | 31,752.53           | 17,300.00           | 14,452.53        | 20,000.00           |
| 5060 · Volunteer & Reserve Pay      | 0.00             | 598.00           | -598.00         | 0.00                | 6,578.00            | -6,578.00        | 7,176.00            |
| 5110 · Employer Taxes               | 5,380.29         | 3,700.00         | 1,680.29        | 40,163.45           | 42,500.00           | -2,336.55        | 47,807.00           |
| 5120 · Workers Compensation         | 0.00             | 5,002.00         | -5,002.00       | 43,736.05           | 55,019.00           | -11,282.95       | 60,021.00           |
| 5210 · Health, Dental & Visions Ins | 39,467.37        | 10,700.00        | 28,767.37       | 126,300.99          | 123,100.00          | 3,200.99         | 139,400.00          |
| 5220 · Other Employee Benefits      | 4,210.03         | 2,900.00         | 1,310.03        | 7,486.89            | 33,300.00           | -25,813.11       | 37,499.00           |
| 5230 · FPPA Expense                 | 0.00             | 15,700.00        | -15,700.00      | 147,348.73          | 180,500.00          | -33,151.27       | 203,487.00          |
| 5240 · 457 Expense                  | 1,833.52         | 3,700.00         | -1,866.48       | 24,343.61           | 42,600.00           | -18,256.39       | 48,684.00           |



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Accrual Basis

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

|                                                    | Nov 23     | Budget     | \$ Over Budget | Jan - Nov 23 | YTD Budget   | \$ Over Budget | Annual Budget |
|----------------------------------------------------|------------|------------|----------------|--------------|--------------|----------------|---------------|
| <b>5260 · Uniform Expense</b>                      | 0.00       | 750.00     | -750.00        | 3,432.32     | 8,250.00     | -4,817.68      | 9,000.00      |
| <b>5270 · Awards &amp; Recognition</b>             | 49.27      | 179.00     | -129.73        | 273.63       | 1,967.00     | -1,693.37      | 2,146.00      |
| <b>Total Personnel Costs</b>                       | 201,370.20 | 176,436.00 | 24,934.20      | 1,860,080.22 | 2,013,668.00 | -153,587.78    | 2,359,636.00  |
| <b>Buildings &amp; Land</b>                        |            |            |                |              |              |                |               |
| <b>6010 · Utilities</b>                            | 4,014.96   | 3,950.00   | 64.96          | 40,153.41    | 43,450.00    | -3,296.59      | 47,400.00     |
| <b>6020 · Station Supplies</b>                     | 892.49     | 417.00     | 475.49         | 3,146.02     | 4,583.00     | -1,436.98      | 5,000.00      |
| <b>6030 · Building Repairs &amp; Maintenance</b>   | 42.60      | 1,667.00   | -1,624.40      | 3,234.00     | 18,333.00    | -15,099.00     | 20,000.00     |
| <b>Total Buildings &amp; Land</b>                  | 4,950.05   | 6,034.00   | -1,083.95      | 46,533.43    | 66,366.00    | -19,832.57     | 72,400.00     |
| <b>Vehicles &amp; Equipment</b>                    |            |            |                |              |              |                |               |
| <b>6110 · Firefighting Equipment</b>               | 0.00       | 500.00     | -500.00        | 3,517.29     | 5,500.00     | -1,982.71      | 6,000.00      |
| <b>6120 · Fuel Expense</b>                         | 1,668.36   | 2,250.00   | -581.64        | 14,203.59    | 24,750.00    | -10,546.41     | 27,000.00     |
| <b>6130 · EMS Supplies</b>                         | 401.37     | 500.00     | -98.63         | 2,297.02     | 5,500.00     | -3,202.98      | 6,000.00      |
| <b>6140 · Vehicles Repairs &amp; Maintenance</b>   | 6,857.51   | 5,418.00   | 1,439.51       | 20,798.62    | 59,604.00    | -38,805.38     | 65,022.00     |
| <b>6150 · EMS &amp; Firefighting Equip Maint</b>   | 0.00       | 417.00     | -417.00        | 1,897.93     | 4,583.00     | -2,685.07      | 5,000.00      |
| <b>6160 · Small Equipment</b>                      | 0.00       | 19.00      | -19.00         | 0.00         | 206.00       | -206.00        | 225.00        |
| <b>6170 · PPE</b>                                  | 0.00       | 833.00     | -833.00        | 6,828.68     | 9,167.00     | -2,338.32      | 10,000.00     |
| <b>Total Vehicles &amp; Equipment</b>              | 8,927.24   | 9,937.00   | -1,009.76      | 49,543.13    | 109,310.00   | -59,766.87     | 119,247.00    |
| <b>Communication &amp; IT</b>                      |            |            |                |              |              |                |               |
| <b>6210 · I.T. Expenses</b>                        | 974.04     | 2,971.00   | -1,996.96      | 25,050.76    | 32,683.00    | -7,632.24      | 35,654.00     |
| <b>6220 · Radio Maintenance</b>                    | 0.00       | 208.00     | -208.00        | 1,261.43     | 2,292.00     | -1,030.57      | 2,500.00      |
| <b>6230 · Dispatch</b>                             | 567.67     | 1,205.00   | -637.33        | 8,024.46     | 13,258.00    | -5,233.54      | 14,463.00     |
| <b>6240 · Computer Equip &amp; Maintenance</b>     | 0.00       | 125.00     | -125.00        | 0.00         | 1,375.00     | -1,375.00      | 1,500.00      |
| <b>Total Communication &amp; IT</b>                | 1,541.71   | 4,509.00   | -2,967.29      | 34,336.65    | 49,608.00    | -15,271.35     | 54,117.00     |
| <b>Travel &amp; Training &amp; Oper Supp</b>       |            |            |                |              |              |                |               |
| <b>6310 · Health &amp; Safety</b>                  | 0.00       | 2,333.00   | -2,333.00      | 22,292.00    | 25,667.00    | -3,375.00      | 28,000.00     |
| <b>6320 · Wildland Travel Expenses</b>             | 0.00       | 0.00       | 0.00           | 0.00         | 0.00         | 0.00           | 15,000.00     |
| <b>6330 · Training &amp; Seminars</b>              | 120.00     | 925.00     | -805.00        | 5,763.66     | 14,050.00    | -8,286.34      | 15,000.00     |
| <b>6340 · Medical Training</b>                     | 0.00       | 557.00     | -557.00        | 0.00         | 6,127.00     | -6,127.00      | 6,682.00      |
| <b>6350 · Firefighter Rehab</b>                    | 13.89      | 42.00      | -28.11         | 289.95       | 458.00       | -168.05        | 500.00        |
| <b>Total Travel &amp; Training &amp; Oper Supp</b> | 133.89     | 3,857.00   | -3,723.11      | 28,345.61    | 46,302.00    | -17,956.39     | 65,182.00     |
| <b>Managerial Expenses</b>                         |            |            |                |              |              |                |               |
| <b>7010 · Office Supplies</b>                      | 128.26     | 158.00     | -29.74         | 2,107.73     | 1,732.00     | 375.73         | 1,890.00      |

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Accrual Basis

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

|                                               | Nov 23             | Budget             | \$ Over Budget   | Jan - Nov 23        | YTD Budget          | \$ Over Budget     | Annual Budget       |
|-----------------------------------------------|--------------------|--------------------|------------------|---------------------|---------------------|--------------------|---------------------|
| <b>7015 · Postage &amp; Printing</b>          | 0.00               | 0.00               | 0.00             | 0.00                | 0.00                | 0.00               | 0.00                |
| <b>7020 · Accounting &amp; Finance</b>        | 3,050.00           | 5,000.00           | -1,950.00        | 72,762.50           | 80,000.00           | -7,237.50          | 90,000.00           |
| <b>7025 · Legal Expenses</b>                  | 901.00             | 833.00             | 68.00            | 4,688.80            | 9,167.00            | -4,478.20          | 10,000.00           |
| <b>7030 · Professional Fees</b>               | 1,194.75           | 625.00             | 569.75           | 11,726.98           | 6,875.00            | 4,851.98           | 7,500.00            |
| <b>7040 · Leases</b>                          | 0.00               | 167.00             | -167.00          | 0.00                | 1,833.00            | -1,833.00          | 2,000.00            |
| <b>7050 · Dues and Subscriptions</b>          | 129.83             | 153.00             | -23.17           | 13,005.06           | 8,802.00            | 4,203.06           | 8,960.00            |
| <b>7060 · Payroll Processing Fees</b>         | 707.44             | 650.00             | 57.44            | 7,933.49            | 7,150.00            | 783.49             | 7,800.00            |
| <b>7070 · County Treasurer Fees</b>           | 316.77             | 1,900.00           | -1,583.23        | 60,365.35           | 64,176.00           | -3,810.65          | 66,256.00           |
| <b>7080 · Bank Service Charges</b>            | 8.00               | 23.00              | -15.00           | 155.91              | 259.00              | -103.09            | 282.00              |
| <b>7100 · Insurance Expenses</b>              | 0.00               | 2,750.00           | -2,750.00        | 16,009.00           | 30,250.00           | -14,241.00         | 33,000.00           |
| <b>7110 · District Board Expenses</b>         | 0.00               | 208.00             | -208.00          | 808.36              | 2,292.00            | -1,483.64          | 2,500.00            |
| <b>7120 · Elections Costs</b>                 | 0.00               | 0.00               | 0.00             | 10,726.60           | 14,000.00           | -3,273.40          | 14,000.00           |
| <b>7130 · Grant Expenses</b>                  | 0.00               | 267.00             | -267.00          | 0.00                | 2,933.00            | -2,933.00          | 3,200.00            |
| <b>7140 · Interest Expense</b>                | 0.00               | 0.00               | 0.00             | 6,087.84            | 6,777.00            | -689.16            | 6,777.00            |
| <b>Total Managerial Expenses</b>              | <b>6,436.05</b>    | <b>12,734.00</b>   | <b>-6,297.95</b> | <b>206,377.62</b>   | <b>236,246.00</b>   | <b>-29,868.38</b>  | <b>254,165.00</b>   |
| <b>Fire Prevention</b>                        |                    |                    |                  |                     |                     |                    |                     |
| <b>6401 · Public Education</b>                | 0.00               | 83.00              | -83.00           | 39.72               | 917.00              | -877.28            | 1,000.00            |
| <b>6402 · Supplies-Enforcement</b>            | 0.00               | 235.00             | -235.00          | 961.04              | 2,588.00            | -1,626.96          | 2,823.00            |
| <b>Total Fire Prevention</b>                  | <b>0.00</b>        | <b>318.00</b>      | <b>-318.00</b>   | <b>1,000.76</b>     | <b>3,505.00</b>     | <b>-2,504.24</b>   | <b>3,823.00</b>     |
| <b>Capital Outlay</b>                         |                    |                    |                  |                     |                     |                    |                     |
| <b>7945 · C/O - Communicaiton Equipment</b>   | 0.00               | 833.00             | -833.00          | 0.00                | 9,167.00            | -9,167.00          | 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>9,167.00</b>     | <b>-9,167.00</b>   | <b>10,000.00</b>    |
| <b>Contingencies</b>                          |                    |                    |                  |                     |                     |                    |                     |
| <b>8002 · Contingencies (Funding Reserve)</b> | 0.00               | 0.00               | 0.00             | 0.00                | 0.00                | 0.00               | 48,997.00           |
| <b>8003 · Volunteer Pension Contribution</b>  | 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>223,359.14</b>  | <b>214,658.00</b>  | <b>8,701.14</b>  | <b>2,226,217.42</b> | <b>2,534,172.00</b> | <b>-307,954.58</b> | <b>3,093,443.00</b> |
| <b>Net Ordinary Income</b>                    | <b>-182,515.80</b> | <b>-177,061.01</b> | <b>-5,454.79</b> | <b>1,098,863.63</b> | <b>741,253.60</b>   | <b>357,610.03</b>  | <b>384,572.01</b>   |
| <b>Net Income</b>                             | <b>-182,515.80</b> | <b>-177,061.01</b> | <b>-5,454.79</b> | <b>1,098,863.63</b> | <b>741,253.60</b>   | <b>357,610.03</b>  | <b>384,572.01</b>   |

# Wellington Fire Protection District

## Monthly Disbursements

### As of November 30, 2023

| Type                                            | Date       | Num     | Name                  | Memo            | Clr | Split            | Debit     | Credit    |
|-------------------------------------------------|------------|---------|-----------------------|-----------------|-----|------------------|-----------|-----------|
| <b>107.355 · Colotrust Prime</b>                |            |         |                       |                 |     |                  |           |           |
| Transfer                                        | 11/14/2023 |         |                       | sh 1 funds t... | X   | 107.000 · O...   |           | 69,500.00 |
| Deposit                                         | 11/30/2023 |         |                       | Interest        | X   | 4020 · EAR...    | 2,183.88  |           |
| Total 107.355 · Colotrust Prime                 |            |         |                       |                 |     |                  | 2,183.88  | 69,500.00 |
| <b>107.350 · Colotrust Plus</b>                 |            |         |                       |                 |     |                  |           |           |
| General Journal                                 | 11/30/2023 | 2022... |                       | Oct collecti... | X   | 4010 · PRO...    | 35,466.52 |           |
| Deposit                                         | 11/30/2023 |         |                       | Interest        | X   | 4020 · EAR...    | 2,708.66  |           |
| Total 107.350 · Colotrust Plus                  |            |         |                       |                 |     |                  | 38,175.18 | 0.00      |
| <b>CASH-CAPITAL FUND</b>                        |            |         |                       |                 |     |                  |           |           |
| <b>107.400 · Town Impact Fees-PW-3768</b>       |            |         |                       |                 |     |                  |           |           |
| Deposit                                         | 11/17/2023 |         |                       | Interest        | X   | 4020 · EAR...    | 9.47      |           |
| Total 107.400 · Town Impact Fees-PW-3768        |            |         |                       |                 |     |                  | 9.47      | 0.00      |
| <b>107.500 · County Impact Fees-PW-3818</b>     |            |         |                       |                 |     |                  |           |           |
| Deposit                                         | 11/15/2023 |         |                       | Interest        | X   | 4020 · EAR...    | 18.62     |           |
| Total 107.500 · County Impact Fees-PW-3818      |            |         |                       |                 |     |                  | 18.62     | 0.00      |
| <b>107.600 · FNBO Town Impact Fees - 9432</b>   |            |         |                       |                 |     |                  |           |           |
| Transfer                                        | 11/14/2023 |         |                       | SH 1 paym...    | X   | 107.000 · O...   |           | 69,500.00 |
| Total 107.600 · FNBO Town Impact Fees - 9432    |            |         |                       |                 |     |                  | 0.00      | 69,500.00 |
| Total CASH-CAPITAL FUND                         |            |         |                       |                 |     |                  | 28.09     | 69,500.00 |
| <b>CASH - GENERAL FUND</b>                      |            |         |                       |                 |     |                  |           |           |
| <b>107.000 · Operating - Points West - 5485</b> |            |         |                       |                 |     |                  |           |           |
| Check                                           | 11/01/2023 | eft     | Lumen/Century ...     |                 | X   | 6010 · Utilities |           | 175.89    |
| Bill Pmt -Check                                 | 11/02/2023 | 7001    | SH of Colorado        | 3rd of 4 pa...  | X   | 2000 · ACC...    |           | 69,500.00 |
| General Journal                                 | 11/03/2023 | 2022... |                       | 11.3.23 pa...   | X   | 5010 · Salar...  |           | 37,346.73 |
| General Journal                                 | 11/03/2023 | 2022... |                       | 11.3.23 pa...   | X   | 5010 · Salar...  |           | 8,490.88  |
| Bill Pmt -Check                                 | 11/06/2023 | EFT     | Senergy Petrole...    |                 | X   | 2000 · ACC...    |           | 1,492.22  |
| Transfer                                        | 11/14/2023 |         |                       | SH 1 paym...    | X   | 107.600 · F...   | 69,500.00 |           |
| Transfer                                        | 11/14/2023 |         |                       | sh 1 funds t... | X   | 107.355 · C...   | 69,500.00 |           |
| Bill Pmt -Check                                 | 11/15/2023 | 7040    | ADT Commercial        | Alarm Moni...   | X   | 2000 · ACC...    |           | 166.10    |
| Bill Pmt -Check                                 | 11/15/2023 | 7039    | AFLAC                 |                 | X   | 2000 · ACC...    |           | 31.72     |
| Bill Pmt -Check                                 | 11/15/2023 | 7038    | Colorado Divisio...   |                 | X   | 2000 · ACC...    |           | 120.00    |
| Bill Pmt -Check                                 | 11/15/2023 | 7037    | First Responder ...   |                 | X   | 2000 · ACC...    |           | 3,000.00  |
| Bill Pmt -Check                                 | 11/15/2023 | 7036    | ICC-                  |                 | X   | 2000 · ACC...    |           | 1,023.00  |
| Bill Pmt -Check                                 | 11/15/2023 | 7035    | iHeartMedia           |                 | X   | 2000 · ACC...    |           | 567.67    |
| Bill Pmt -Check                                 | 11/15/2023 | 7034    | Larimer County ...    |                 | X   | 2000 · ACC...    |           | 176.14    |
| Bill Pmt -Check                                 | 11/15/2023 | 7033    | Lyons Gaddis          |                 | X   | 2000 · ACC...    |           | 901.00    |
| Bill Pmt -Check                                 | 11/15/2023 | 7032    | Nicoletti-Flater A... |                 | X   | 2000 · ACC...    |           | 470.00    |
| Bill Pmt -Check                                 | 11/15/2023 | 7031    | O'Reilly Auto         |                 | X   | 2000 · ACC...    |           | 177.65    |
| Bill Pmt -Check                                 | 11/15/2023 | 7030    | Poudre Fire Auth...   |                 | X   | 2000 · ACC...    |           | 6,094.66  |
| Bill Pmt -Check                                 | 11/15/2023 | 7029    | Standard Insura...    |                 | X   | 2000 · ACC...    |           | 761.74    |
| General Journal                                 | 11/17/2023 | 2022... |                       | Payroll 11...   | X   | 5010 · Salar...  |           | 37,102.02 |
| General Journal                                 | 11/17/2023 | 2022... |                       | Payroll 11...   | X   | 5010 · Salar...  |           | 7,370.20  |
| Bill Pmt -Check                                 | 11/20/2023 | 7002    | AFLAC                 |                 | X   | 2000 · ACC...    |           | 31.72     |
| Bill Pmt -Check                                 | 11/20/2023 | 7003    | Bound Tree Med...     | VOID:           | X   | 2000 · ACC...    | 0.00      |           |
| Bill Pmt -Check                                 | 11/20/2023 | 7004    | Coloradoan            | Advertisem...   | X   | 2000 · ACC...    |           | 37.21     |
| Bill Pmt -Check                                 | 11/20/2023 | 7005    | Concentra/Gene...     |                 | X   | 2000 · ACC...    |           | 648.00    |
| Bill Pmt -Check                                 | 11/20/2023 | 7006    | Employers Coun...     |                 | X   | 2000 · ACC...    |           | 76.75     |
| Bill Pmt -Check                                 | 11/20/2023 | 7007    | Green & Associa...    | 10/31           | X   | 2000 · ACC...    |           | 3,050.00  |
| Bill Pmt -Check                                 | 11/20/2023 | 7008    | Lumen/Century ...     |                 | X   | 2000 · ACC...    |           | 1,840.83  |
| Bill Pmt -Check                                 | 11/20/2023 | 7009    | Republic Services     |                 | X   | 2000 · ACC...    |           | 200.96    |
| Bill Pmt -Check                                 | 11/20/2023 | 7010    | ZOOM                  | VOID:           | X   | 2000 · ACC...    | 0.00      |           |
| Bill Pmt -Check                                 | 11/20/2023 | 7011    | Bomgaars              |                 | X   | 2000 · ACC...    |           | 103.40    |
| Bill Pmt -Check                                 | 11/20/2023 | 7012    | Bound Tree Med...     |                 | X   | 2000 · ACC...    |           | 401.37    |
| Bill Pmt -Check                                 | 11/20/2023 | 7013    | Rocky Mountain ...    |                 | X   | 2000 · ACC...    |           | 211.75    |
| Bill Pmt -Check                                 | 11/20/2023 | 9999... | BankCard Center       |                 | X   | 2000 · ACC...    |           | 1,585.79  |
| Check                                           | 11/20/2023 | eft     | Rocky Mountain ...    |                 | X   | 5210 · Healt...  |           | 211.75    |
| Bill Pmt -Check                                 | 11/21/2023 | 9999... | Xcel Energy           |                 | X   | 2000 · ACC...    |           | 796.46    |
| Bill Pmt -Check                                 | 11/21/2023 | 9999... | Black Hills Energy    |                 | X   | 2000 · ACC...    |           | 423.14    |
| Bill Pmt -Check                                 | 11/21/2023 | 9999... | Poudre Valley R...    |                 | X   | 2000 · ACC...    |           | 156.59    |
| Bill Pmt -Check                                 | 11/21/2023 | 9999... | Town of Wellingt...   |                 | X   | 2000 · ACC...    |           | 220.71    |
| Bill Pmt -Check                                 | 11/21/2023 | 9999... | ZOOM                  |                 | X   | 2000 · ACC...    |           | 15.99     |
| Check                                           | 11/22/2023 | eft     | Paylocity             |                 | X   | 7060 · Payr...   |           | 707.44    |
| General Journal                                 | 11/24/2023 | 2022... |                       | 11.24.23 s...   | X   | 5010 · Salar...  |           | 1,226.46  |

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Accrual Basis

# Wellington Fire Protection District

## Monthly Disbursements

### As of November 30, 2023

| Type                                             | Date       | Num     | Name              | Memo          | Clr | Split           | Debit             | Credit            |
|--------------------------------------------------|------------|---------|-------------------|---------------|-----|-----------------|-------------------|-------------------|
| General Journal                                  | 11/24/2023 | 2022... |                   | 11.24.23 s... | X   | 5010 · Salar... |                   | 98.08             |
| Check                                            | 11/27/2023 | eft     | Anthem Blue Cr... |               | X   | 5210 · Healt... |                   | 29,341.53         |
| General Journal                                  | 11/30/2023 | 2022... |                   | 12.1.2023 ... | X   | 5010 · Salar... |                   | 33,028.85         |
| General Journal                                  | 11/30/2023 | 2022... |                   | 12.1.2023 ... | X   | 5010 · Salar... |                   | 7,507.80          |
| General Journal                                  | 11/30/2023 | 2022... |                   | 12.1.2023 ... | X   | 5010 · Salar... |                   | 765.73            |
| Total 107.000 · Operating - Points West - 5485   |            |         |                   |               |     |                 | 139,000.00        | 257,655.93        |
| <b>107.200 · Money Market - Points West 3800</b> |            |         |                   |               |     |                 |                   |                   |
| Check                                            | 11/20/2023 |         |                   | Service Ch... | X   | 7080 · Bank...  |                   | 8.00              |
| Deposit                                          | 11/20/2023 |         |                   | Interest      | X   | 4020 · EAR...   | 139.42            |                   |
| Total 107.200 · Money Market - Points West 3800  |            |         |                   |               |     |                 | 139.42            | 8.00              |
| <b>108.000 · Operating - 1st National Bank</b>   |            |         |                   |               |     |                 |                   |                   |
| Total 108.000 · Operating - 1st National Bank    |            |         |                   |               |     |                 |                   |                   |
| Total CASH - GENERAL FUND                        |            |         |                   |               |     |                 | 139,139.42        | 257,663.93        |
| <b>1072 · Bill.com Money Out Clearing</b>        |            |         |                   |               |     |                 |                   |                   |
| General Journal                                  | 11/01/2023 | 2022... |                   |               |     | 6020 · Stati... |                   | 518.58            |
| Total 1072 · Bill.com Money Out Clearing         |            |         |                   |               |     |                 | 0.00              | 518.58            |
| <b>TOTAL</b>                                     |            |         |                   |               |     |                 | <b>179,526.57</b> | <b>397,182.51</b> |

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Accrual Basis

Wellington Fire Protection District  
Monthly Disbursements  
As of November 30, 2023

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**Balance**

566,408.27  
496,908.27  
499,092.15

499,092.15

566,625.40  
602,091.92  
604,800.58

604,800.58

257,257.90  
21,956.29  
21,965.76

21,965.76

35,301.61  
35,320.23

35,320.23

200,000.00  
130,500.00

130,500.00

187,785.99

216,965.94  
173,728.23  
173,552.34  
104,052.34  
66,705.61  
58,214.73  
56,722.51

126,222.51

195,722.51

195,556.41

195,524.69

195,404.69

192,404.69

191,381.69

190,814.02

190,637.88

189,736.88

189,266.88

189,089.23

182,994.57

182,232.83

145,130.81

137,760.61

137,728.89

137,728.89

137,691.68

137,043.68

136,966.93

133,916.93

132,076.10

131,875.14

131,875.14

131,771.74

131,370.37

131,158.62

129,572.83

129,361.08

128,564.62

128,141.48

127,984.89

127,764.18

127,748.19

127,040.75

125,814.29

2:15 PM

12/11/23

Accrual Basis

# Wellington Fire Protection District

## Monthly Disbursements

As of November 30, 2023

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### Balance

125,716.21  
96,374.68  
63,345.83  
55,838.03  
55,072.30

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55,072.30

0.00  
-8.00  
131.42

---

131.42

43,237.71  
43,237.71

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98,441.43

518.58  
0.00

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0.00

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**1,390,120.15**

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## Wellington Fire Protection District

### REGULAR BOARD MEETING MINUTES

The **Regular Board Meeting** of the Wellington Fire Protection District was called to order immediately following the Pension meeting at 17:50 on **September 20, 2023**. The meeting was held at **Station 16** located at 8130 3<sup>rd</sup> St, Wellington, CO 80549.

#### Pledge of Allegiance

#### Roll Call

Gaiter, Lopez, Hunter (zoom), Bollinger, Meyers

#### Additions/Deletions to the Agenda

#### Conflicts of Interest

#### Correspondence

#### Public Comment

Any property owner, business owner, or resident of the District that would like to comment on items not listed on the agenda may be restricted to a 3-minute limit per person.

Multiple residents commented on their not agreeing with Station 17 not being staffed every day. The Chief read a letter that expressed the safety concerns of not being able to staff Station 17 but also expressed support for the Fire District and firefighters. Several commenters expressed their support for the efforts of the firefighters.

#### Employee Recognition

Chief Cropp recognized Firefighter Morgan, Engineer Serrato, Lt. Schneeberger, Lt. Evans, Engineer Jongasma, Engineer Soucek, Firefighter Loveridge, Lt. Delfs and Jake Saulsbery.

#### Guests or Presentations

*Budget Presentation – David Green presented a preliminary budget draft.*

#### Consent Agenda

- Regular Board Meeting Minutes for August 16th, 2023  
Motion to accept the minutes from August 16<sup>th</sup> 2023 - Voice votes unanimous.

#### Chief's Report

*Moved to before Public Comment.* Chief Cropp gave a report on the state of the district including possible property and equipment sales, the district's non compliance with



## Wellington Fire Protection District

having a service plan in place and filed with DOLA, staffing Station 17, NFPA codes and standards, life safety of firefighters and residents.

### Employee Report

#### District Business

**1. Financial Report**

David Green presented the August financial report  
M/S Gaiter/Lopez Motion to accept the August financial report. Voice votes unanimous.

**2. LETA Agreement**

*Moved in front of the Financial report.*  
M/S Gaiter/Lopez Motion to approve this IGA. Voice votes unanimous.

**3. W-2 for Board of Directors**

David Green informed the board they need to be w-2 and not 1099, having taxes withheld.

**4. Discussion of Impact Fee Fund Debt**

Dir. Gaiter reported on the balance of the impact fee debt and conflicting documents. David Green recommended using the independent auditors report as the source of truth. That report indicated \$32,000 owed to the impact fee fund. Dir. Gaiter made that transfer making the impact fee fund whole.

**5. Union Request for Contract negotiations**

Union President, Acting Lt. Elder, formally requested on behalf of the Professional firefighters union, for the district to enter into negotiations. There was some objections as to the timing, and Dir. Meyers objected to the negotiations at all. Dir. Meyers left the meeting, indicating his resignation would be forthcoming.

M/S Bollinger/Lopez Motion to enter into negotiations with the union. Voice votes unanimous.

M/S Gaiter/Lopez Motion to accept Bollinger and Lopez on the union negotiations committee. Voice votes unanimous.





## Wellington Fire Protection District

### 6. Insurance Bill

Moved ahead of 5. Jake Saulsbery reported on the insurance quotes the district received and the rate increase for the next enrollment year. Nora indicated the Anthem health insurance company requires autopay. M/S Meyers/Lopez Motion to accept the health insurance quote for 2023/2024 plan year. Voice votes unanimous.

### 7. iHeart Media Contract

Jake Saulsbery presented the iHeart Media contract renewal. M/S Gaiter/Lopez Motion to continue the contract with iHeart Media. Voice votes unanimous.

### 8. ColoTrust

*Moved to number 4.* David Green advised the district to move funds into Colo Trust to gain better interest rates. Dir. Gaiter commented that the district already has an account with Colo Trust. It was decided to talk to Colo Trust for more information.

### 9. Signing Bills and Bank Documents

Some documents became invalid with Meyers apparent resignation. Other documents to after adjournment.

### Other

Dir. Gaiter gave a report of items rectified by the board and administration regarding duplicate services and charges and administration as well as the plans in effect to mitigate the increased cost after JVG resigned. Dir. Gaiter highlighted the delay of the LETA agreement as well as past due income tax bills.

### Calendar Items

**Next Budget Committee Meeting – September 27<sup>th</sup>, 2023, Station 16 @ 5:00pm**

**Next Regular Board Meeting – October 18<sup>th</sup>, 2023, Station 16 @ 5:00 PM**

### Adjournment

**M/S Lopez/Gaiter Motion to adjourn the meeting at 20:25. Voice votes unanimous.**

Station 16  
8130 3<sup>rd</sup> Street  
Wellington, CO 80549



Station 17  
108 E County Road 66  
Fort Collins, CO 80524

## Wellington Fire Protection District

### REGULAR BOARD MEETING MINUTES

The **Regular Board Meeting** of the Wellington Fire Protection District was called to order at **5:00 pm** on **October 18th, 2023**. The meeting was held at **Station 16** located at 8130 3<sup>rd</sup> St, Wellington, CO 80549.

#### **Pledge of Allegiance**

#### **Roll Call**

Gaiter, Lopez, Hunter (zoom), Bollinger (zoom)

#### **Additions/Deletions to the Agenda**

Delete Resolution that Impact Fee debt is paid in full

#### **Conflicts of Interest**

None

#### **Correspondence**

None

#### **Chief's Report**

Chief Cropp gave a report on issues in the district such as Employee retention, recruitment , ,staffing Station 17, Union input on budget and morale. Pictures from Engine 16 visit to Schools.

#### **Public Comment**

Any property owner, business owner, or resident of the District that would like to comment on items not listed on the agenda may be restricted to a 3-minute limit per person.

Various Public comments regarding the selling of assets as well as the Volunteer pension.

#### **Employee Recognition**

#### **Guests or Presentations**

September monthly report – David Green

#### **District Business**



## Wellington Fire Protection District

### 1. Colotrust representative answers questions

A Colotrust representative outlined the benefits, risks, and procedures of investing with them. It was decided to move money from the current mutual fund to Colotrust funds.

### 2. Pension presentation

Dir. Gaiter gave a presentation on the Volunteer Pension. Various comments from the public regarding not reducing the Volunteer Pension payouts.

### 3. Debt Presentation

Dir. Gaiter gave a presentation on the current District Debt and possible repayment plans. Public comment by Mrs. Standing recommending paying off the debt as soon as possible.

### 4. Budget

*Moved to after David Green's report.* Chief Cropp reviewed his budget recommendation to the board. Individual line items were discussed, and some action items were established. David Green took notes to adjust the items discussed and present at the November board meeting.

### 5. Resolution For Line of Credit

M/S Hunter/Bollinger motion to move forward with the resolution to renew the line of credit. Voice votes unanimous.

### 6. Discuss ground rules for Union contract negotiations

M/S Gaiter/Bollinger motion to agree to the union negotiations, altering 1D to allow for board members to Zoom into the negotiations if needed. Voice votes unanimous. M/S Gaiter/Lopez motion to appoint Chief Cropp as the district's 3<sup>rd</sup> Union Negotiations member. Voice votes unanimous.

### 7. Appoint new Director

M/S Gaiter/Lopez motion to appoint Sara Standing as a Board member. Voice votes unanimous.

### 8. Interim Chief Contract Negotiations (Executive Session)

Station 16  
8130 3<sup>rd</sup> Street  
Wellington, CO 80549



Station 17  
108 E County Road 66  
Fort Collins, CO 80524

## Wellington Fire Protection District

Motion to enter executive session pursuant to Sec. 24-6-402(4)(e)(I), C.R.S., for purposes of discussing the Interim Chief's Contract to determine our positions in negotiations, developing strategies, and instructing our negotiators.

### **Other**

Dir. Gaiter talked about having a Board retreat. Bollinger and Lopez agreed that it was a good idea. Lopez mentioned a facilitator may not be necessary.


### **Adjournment**

Next regular Board meeting November 15<sup>th</sup> 2023 at 5pm

M/S Lopez/Gaiter Motion to adjourn at 21:20. Voice votes unanimous.



1221 W. Mineral Avenue, Suite 202  
Littleton, CO 80120

 303-734-4800

 303-795-3356

 [www.HaynieCPAs.com](http://www.HaynieCPAs.com)

December 5, 2023

Wellington Fire Protection District  
Attn: David Green  
C/O Green & Associates LLC  
123 North College Ave, STE 215  
Fort Collins, CO 80524

To the Members of the Board of Directors:

We are pleased to confirm our understanding of the services we are to provide for Wellington Fire Protection District (District) for the year ended December 31, 2023.

### **Audit Scope and Objectives**

We will audit the financial statements of the governmental activities and the major funds, and the disclosures, which collectively comprise the basic financial statements of Wellington Fire Protection District as of and for the year ended December 31, 2023. Accounting standards generally accepted in the United States of America (GAAP) provide for certain required supplementary information (RSI), such as the Statement of Revenue, Expenditures and Changes in Fund Balance—Actual and Budget—General Fund, to supplement Wellington Fire Protection District’s basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to Wellington Fire Protection District’s RSI in accordance with auditing standards generally accepted in the United States of America (GAAS). These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management’s responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

The following RSI is required by GAAP and will be subjected to certain limited procedures, but will not be audited:

- 1) Management Discussion and Analysis
- 2) Schedules of Revenues, Expenditures, and Changes in Fund Balance – Actual and Budget – Governmental Fund Type – General Fund
- 3) Schedule of the District’s Proportionate Share of the Net Pension Liability (Asset) – FPPA – Cost-Sharing Defined Benefit Plan
- 4) Schedule of District Contributions– FPPA – Cost-Sharing Defined Benefit Plan

- 5) Schedule of Changes in Net Pension Liability/(Asset) and Related Ratios – Volunteer Firefighters’ Pension Plan
- 6) Schedule of District Contributions– Volunteer Firefighters’ Pension Plan

The objectives of our audit are to obtain reasonable assurance as to whether the financial statements as a whole are free from material misstatement, whether due to fraud or error; issue an auditor’s report that includes our opinion about whether your financial statements are fairly presented, in all material respects, in conformity with GAAP; and report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user made based on the financial statements.

### **Auditor’s Responsibilities for the Audit of the Financial Statements**

We will conduct our audit in accordance with GAAS and will include tests of your accounting records and other procedures we consider necessary to enable us to express such opinions. As part of an audit in accordance with GAAS, we exercise professional judgment and maintain professional skepticism throughout the audit.

We will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. We will also evaluate the overall presentation of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is an unavoidable risk that some material misstatements may not be detected by us, even though the audit is properly planned and performed in accordance with GAAS. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform the appropriate level of management of any material errors, fraudulent financial reporting, or misappropriation of assets that comes to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

We will also conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the government’s ability to continue as a going concern for a reasonable period of time.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, tests of the physical existence of inventories, and direct confirmation of receivables and certain assets and liabilities by correspondence with selected customers, creditors, and financial institutions. We will also request written representations from your attorneys as part of the engagement.

We may, from time to time and depending on the circumstances, use third-party service providers in serving your account. We may share confidential information about you with these service providers but remain committed to maintaining the confidentiality and security of your information. Accordingly, we maintain internal policies, procedures, and safeguards to protect the confidentiality of your personal information. In

addition, we will secure confidentiality agreements with all service providers to maintain the confidentiality of your information and we will take reasonable precautions to determine that they have appropriate procedures in place to prevent the unauthorized release of your confidential information to others. In the event that we are unable to secure an appropriate confidentiality agreement, you will be asked to provide your consent prior to the sharing of your confidential information with the third-party service provider. Furthermore, we will remain responsible for the work provided by any such third-party service providers.

Our audit of the financial statements does not relieve you of your responsibilities.

#### **Audit Procedures—Internal Control**

We will obtain an understanding of the government and its environment, including internal control relevant to the audit, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinions. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentation, or the override of internal control. An audit is not designed to provide assurance on internal control or to identify deficiencies in internal control. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards.

We have identified the following significant risks of material misstatement as part of our audit planning:

- Improper revenue recognition due to fraud
- Management override of controls

#### **Audit Procedures—Compliance**

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of Wellington Fire Protection District's compliance with the provisions of applicable laws, regulations, contracts, and agreements. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion.

#### **Other Services**

We will also prepare the financial statements of Wellington Fire Protection District in conformity with U.S. generally accepted accounting principles based on information provided by you.

We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statement services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

You agree to assume all management responsibilities for the financial statement preparation services and any other nonattest services we provide; oversee the services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of the services; and accept responsibility for them.

#### **Responsibilities of Management for the Financial Statements**

Our audit will be conducted on the basis that you acknowledge and understand your responsibility for designing, implementing, and maintaining internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, including monitoring ongoing activities; for the selection and application of accounting principles; and for the

preparation and fair presentation of the financial statements in conformity with accounting principles generally accepted in the United States of America.

Management is responsible for making drafts of financial statements, all financial records, and related information available to us and for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers). You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters; (2) additional information that we may request for the purpose of the audit; and (3) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence. At the conclusion of our audit, we will require certain written representations from you about the financial statements and related matters.

Your responsibilities include adjusting the financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements of each opinion unit taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws and regulations.

You are responsible for the preparation of the supplementary information in conformity with accounting principles generally accepted in the United States of America. You agree to include our report on the supplementary information in any document that contains, and indicates that we have reported on, the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon. Your responsibilities include acknowledging to us in the representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

### **Engagement Administration, Fees, and Other**

We understand that your employees will prepare all cash or other confirmations we request and will locate any documents selected by us for testing.

The audit documentation for this engagement is the property of Haynie & Company and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to the State of Colorado or its designee. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Haynie & Company personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the State of Colorado or its designee. The State of Colorado or its designee may intend or decide to distribute the copies or information contained therein to others, including other governmental agencies.

We expect to begin our audit in May 2024 and to issue our report no later than July 31, 2024. Christine McLeod is the engagement partner and is responsible for supervising the engagement and signing the report.



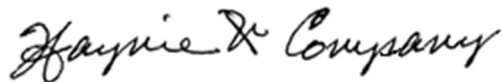
Our fee will not exceed \$22,000 and includes expenses. Included in this fee is \$5,000 for the financial statement preparation. Our fees are based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs. Our invoices for these fees will be rendered each month as work progresses and are payable upon presentation. In accordance with our firm policies, work may be suspended if your account becomes 60 days or more overdue and will not be resumed until your account is paid in full. Accounts in excess of 30 days will accrue finance charges at 1.5% per month. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket expenditures through the date of termination.

**Reporting**

We will issue a written report upon completion of our audit of Wellington Fire Protection District’s financial statements. Our report will be addressed to the Board of Directors of Wellington Fire Protection District. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions or add an emphasis-of-matter or other-matter paragraph to our auditor’s report, or if necessary, withdraw from this engagement. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or withdraw from this engagement.

We appreciate the opportunity to be of service to you and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

Sincerely,



Accepted and agreed to:  
Wellington Fire Protection District

\_\_\_\_\_  
Management signature

\_\_\_\_\_  
Title

\_\_\_\_\_  
Date

\_\_\_\_\_  
Governance signature

\_\_\_\_\_  
Title

\_\_\_\_\_  
Date