

**WELLINGTON FIRE PROTECTION DISTRICT
ACCOUNTANT'S REPORT
October 31, 2025**

DESCRIPTION		AMOUNT
October 31, 2025	Operating and Admin Expenditures	\$ 41,433
October 31, 2025	Personnel Costs	277,061
	TOTAL EXPENDITURES - CURRENT MONTH	\$ 318,494

CURRENT MONTHS REVENUES

Tax Revenue	\$ 29,782
Interest Income	11,919
Other Income	31,124
TOTAL RECEIPTS - CURRENT MONTH	\$ 72,825

CASH BALANCE PER FINANCIAL STATEMENTS

		Balance per reconciliation
COLOTRUST - Non Impact Fee accounts		\$ 2,993,039
Points West Bank		(32,651)
Total Cash per reconciliation	October 31, 2025	\$ 2,960,388
Less uncleared disbursements for current month		(41,433)
Add: Cash at County Treasurer		29,782
Net Cash Available		\$ 2,948,737

UNAUDITED
WELLINGTON FIRE PROTECTION DISTRICT
REVENUE & EXPENDITURE STATEMENT
ACTUAL & BUDGET FOR PERIOD ENDING ON OCTOBER 31, 2025
COMBINED FUNDS

	OCTOBER ACTUAL	YTD ACTUAL	2025 BUDGET	% OF BUDGET USED	BUDGET REMAINING
REVENUE					
4010 Larimer County Tax	\$ 8,038	\$ 3,769,051	\$ 3,880,667	97.12%	\$ 111,616
4013 Tax Rebate Payment	-	(52,222)	(52,222)	100.00%	-
4012 Specific Ownership Tax	21,743	181,358	215,000	84.35%	33,642
4014 Wildland Firefighting	-	-	60,000	0.00%	60,000
4016 Service Fees	-	200	1,000	20.00%	800
4017 Miscellaneous	-	2,426	5,000	48.52%	2,574
4018 Donations, events, and PILOT	25,000	25,500	25,000	102.00%	(500)
4020 Interest income	11,919	115,567	100,000	115.57%	(15,567)
4019 Grants	500	4,863	16,200	30.02%	11,337
4015 Impact Fees	5,624	41,798	40,000	104.50%	(1,798)
Lease proceeds	-	1,125,426	-	#DIV/0!	(1,125,426)
TOTAL REVENUE	72,825	5,213,968	4,290,645	121.52%	(923,323)
PERSONNEL COSTS					
5010 Salaries and Wages	216,638	1,556,353	1,904,805	81.71%	348,452
5020 Wildland Salaries	-	66,636	45,000	148.08%	(21,636)
5025 District Board Compensation	400	4,700	9,000	52.22%	4,300
5030 Overtime	20,356	193,343	232,301	83.23%	38,958
5110 Employer Taxes	4,550	37,485	62,158	60.31%	24,673
5120 Workers Compensation	4,875	36,007	71,514	50.35%	35,507
5210 Health, Dental & Vision Insurance	(3,870)	179,230	197,583	90.71%	18,353
5230 FPPA	34,113	224,203	258,666	86.68%	34,463
TOTAL PERSONNEL COSTS.	277,061	2,297,957	2,781,027	82.63%	483,070
OPERATING AND ADMIN EXPENDITURES					
6010 Utilities	3,145	40,774	53,000	76.93%	12,226
6020 Station Supplies	805	8,791	6,000	146.52%	(2,791)
6030 Building Repairs & Maintenance	216	20,012	25,000	80.05%	4,988
6110 Equipment and Supplies	3,825	76,710	85,000	90.25%	8,290
6120 Fuel Expenses	370	15,997	28,000	57.13%	12,003
6140 Repairs and Maintenance - Equipment	747	70,024	80,000	87.53%	9,976
6210 IT services and supplies	12,689	68,759	29,932	229.72%	(38,827)
6230 Dispatch	602	9,642	14,500	66.50%	4,858
6310 Health & Safety	1,405	32,043	28,500	112.43%	(3,543)
6320 Wildland Travel Expenses	-	2,136	15,000	14.24%	12,864
6330 Training & Seminars	19	19,802	63,000	31.43%	43,198
6335 Travel, Meetings and Meals	-	3,383	2,650	127.67%	(733)
7010 Office Expenses	1,258	5,801	6,000	96.69%	199
7020 Accounting/Finance	2,900	54,050	65,000	83.15%	10,950
7025 Legal Expenses	4,383	12,348	15,000	82.32%	2,652
7030 Professional Fees	7,400	29,932	32,000	93.54%	2,068
7050 Fees/Dues/Subscriptions	161	11,588	13,100	88.46%	1,512
7060 Payroll Processing Fees	1,117	8,662	10,000	86.62%	1,338
7070 County Treasurer Fees	161	75,380	77,613	97.12%	2,233
7080 Bank Service Charge	-	188	300	62.67%	112
7100 Insurance	100	38,308	44,300	86.47%	5,992
7110 District Board Expenses	-	55	5,000	1.11%	4,945
7120 Election Cost	-	25,671	54,000	47.54%	28,329
6336 Contingencies	-	-	80,000	0.00%	80,000
6401 Public Education	131	337	1,000	33.69%	663
TOTAL OPERATING AND ADMIN EXPENDITURES	41,433	630,392	833,895	75.60%	203,503
NON OPERATING					
7942 Capital Outlay	105,000	1,253,750	1,340,000	93.56%	86,250
9015 Debt Service / Lease Payments	-	269,546	269,546	100.00%	0
8003 Volunteer Pension Contribution	-	129,824	129,824	100.00%	0
TOTAL NON OPERATING	105,000	1,653,120	1,739,370	95.04%	86,250
TOTAL EXPENDITURES	423,494	4,581,468	5,354,292	85.57%	772,824
EXCESS (DEFICIENCY) OF REVENUE OVER (UNDER) EXPENDITURE	\$ (350,669)	\$ 632,500	\$ (1,063,647)		\$ 1,696,147

Not audited, reviewed or compiled. No assurances provided. All Disclosures are omitted.

Wellington Fire Protection District

Profit & Loss Detail

October 2025

Type	Date	Num	Name	Memo	Split	Amount	Balance
Ordinary Income/Expense							
Income							
Tax Levy Revenue							
4010 • Larimer County Taxes							
General Journal	10/31/2025	2022...			-SPLIT-	8,038.48	8,038.48
Total 4010 • Larimer County Taxes						8,038.48	8,038.48
4012 • SPECIFIC OWNERSHIP							
General Journal	10/31/2025	2022...			4010 • Lari...	21,743.33	21,743.33
Total 4012 • SPECIFIC OWNERSHIP						21,743.33	21,743.33
Total Tax Levy Revenue						29,781.81	29,781.81
Non Tax Levy Revenue							
4015 • IMPACT FEES							
Deposit	10/23/2025	72860	Town of Wellingt...	september 2025 Building permit impa...	103 • Operat...	5,624.00	5,624.00
Total 4015 • IMPACT FEES						5,624.00	5,624.00
4018 • DONATIONS & EVENTS & PILOT							
Deposit	10/02/2025	94535	Platte River Pow...	payment in lieu of taxes	103 • Operat...	25,000.00	25,000.00
Total 4018 • DONATIONS & EVENTS & PILOT						25,000.00	25,000.00
4019 • GRANTS							
Deposit	10/08/2025	1590...	Fidelity Charitable	Deposit	103 • Operat...	500.00	500.00
Total 4019 • GRANTS						500.00	500.00
1,400.0 • REVENUE							
4020 • Interest Income							
Deposit	10/31/2025			Deposit	102 • Colotr...	559.13	559.13
Deposit	10/31/2025			Deposit	101 • Colotr...	10,995.40	10,995.40
Deposit	10/31/2025			Deposit	100 • Colotr...	923.49	11,918.89
Total 4020 • Interest Income						11,918.89	11,918.89
Total 1,400.0 • REVENUE						11,918.89	11,918.89
Total Non Tax Levy Revenue						43,042.89	43,042.89
Total Income						72,824.70	72,824.70
Gross Profit						72,824.70	72,824.70
Expense							
7942 • Capital Outlay -							
Bill	10/16/2025		Brighton Fire Re...	T-6 Brush truck	2000 • ACC...	105,000.00	105,000.00
Total 7942 • Capital Outlay -						105,000.00	105,000.00
Personnel Costs							
5010 • Salaries and Wages							
Deposit	10/01/2025	3156...	Ivan Thomas	repayment for Workers comp	103 • Operat...	-5,080.16	-5,080.16

Wellington Fire Protection District

Profit & Loss Detail

October 2025

Type	Date	Num	Name	Memo	Split	Amount	Balance
Deposit	10/02/2025	1002	Edgar Carter	Workers comp repayment to district	103 · Operat...	-4,911.36	-9,991.52
General Journal	10/03/2025	2022...			-SPLIT-	75,704.24	65,712.72
General Journal	10/17/2025	2022...			-SPLIT-	74,420.32	140,133.04
General Journal	10/31/2025	2022...			-SPLIT-	76,504.95	216,637.99
Total 5010 · Salaries and Wages							216,637.99
5030 · Overtime							
General Journal	10/03/2025	2022...			5010 · Salar...	9,162.30	9,162.30
General Journal	10/17/2025	2022...			5010 · Salar...	5,768.69	14,930.99
General Journal	10/31/2025	2022...			5010 · Salar...	5,425.04	20,356.03
Total 5030 · Overtime							20,356.03
5025 · District Board Compensation							
General Journal	10/17/2025	2022...			5010 · Salar...	400.00	400.00
Total 5025 · District Board Compensation							400.00
5110 · Employer Taxes							
General Journal	10/03/2025	2022...			5010 · Salar...	1,580.51	1,580.51
General Journal	10/17/2025	2022...			5010 · Salar...	1,411.83	2,992.34
General Journal	10/31/2025	2022...			5010 · Salar...	1,557.43	4,549.77
Total 5110 · Employer Taxes							4,549.77
5120 · Workers Compensation							
Check	10/10/2025	ACH	Pinnacol Assura...	Invoice: INV-1632594	103 · Operat...	4,875.00	4,875.00
Total 5120 · Workers Compensation							4,875.00
5210 · Health, Dental & Visions Ins							
Check	10/01/2025	ACH	Rocky Mountain ...	Invoice: 1088972	103 · Operat...	975.76	975.76
Check	10/02/2025	ACH	Standard Insura...		103 · Operat...	1,046.52	2,022.28
General Journal	10/03/2025	2022...			5010 · Salar...	-14,734.15	-12,711.87
General Journal	10/03/2025	2022...			5010 · Salar...	211.53	-12,500.34
General Journal	10/03/2025	2022...			5010 · Salar...	8,805.99	-3,694.35
General Journal	10/03/2025	2022...			5010 · Salar...	-9,590.58	-13,284.93
General Journal	10/03/2025	2022...			5010 · Salar...	11,596.26	-1,688.67
Check	10/14/2025	ACH	Rocky Mountain ...	Invoice: 1106706	103 · Operat...	2,010.00	321.33
Check	10/17/2025	ACH	AFLAC	Invoice: 440509	103 · Operat...	190.32	511.65
General Journal	10/17/2025	2022...			5010 · Salar...	-14,381.02	-13,869.37
General Journal	10/17/2025	2022...			5010 · Salar...	211.53	-13,657.84
General Journal	10/17/2025	2022...			5010 · Salar...	8,805.99	-4,851.85
General Journal	10/17/2025	2022...			5010 · Salar...	-9,529.77	-14,381.62
General Journal	10/17/2025	2022...			5010 · Salar...	11,243.13	-3,138.49
Check	10/20/2025	ACH	Rocky Mountain ...		103 · Operat...	199.00	-2,939.49
Check	10/22/2025	ACH	Rocky Mountain ...	Invoice: 1152772	103 · Operat...	975.76	-1,963.73
Check	10/28/2025	ACH	Rocky Mountain ...	Invoice: 1142285	103 · Operat...	975.76	-987.97
Bill	10/30/2025	10.0...	Wellington Prote...	ck dates: 10.03.25-10.31.25	2000 · ACC...	996.96	8.99
General Journal	10/31/2025	2022...			5010 · Salar...	-14,213.81	-14,204.82
General Journal	10/31/2025	2022...			5010 · Salar...	211.53	-13,993.29
General Journal	10/31/2025	2022...			5010 · Salar...	8,805.99	-5,187.30
General Journal	10/31/2025	2022...			5010 · Salar...	-9,656.27	-14,843.57

Wellington Fire Protection District

Profit & Loss Detail

October 2025

Type	Date	Num	Name	Memo	Split	Amount	Balance
General Journal	10/31/2025	2022...			5010 · Salar...	10,973.11	-3,870.46
Total 5210 · Health, Dental & Visions Ins							-3,870.46
5230 · FPPA Expense							
General Journal	10/03/2025	2022...			5010 · Salar...	573.06	573.06
General Journal	10/03/2025	2022...			5010 · Salar...	10,748.81	11,321.87
General Journal	10/17/2025	2022...			5010 · Salar...	512.25	11,834.12
General Journal	10/17/2025	2022...			5010 · Salar...	10,787.89	22,622.01
General Journal	10/31/2025	2022...			5010 · Salar...	638.75	23,260.76
General Journal	10/31/2025	2022...			5010 · Salar...	10,851.87	34,112.63
Total 5230 · FPPA Expense							34,112.63
Total Personnel Costs							277,060.96
Buildings & Land							
6010 · Utilities							
Bill	10/09/2025	6125...	Verizon Wireless		2000 · ACC...	567.91	567.91
Check	10/16/2025	ACH	Poudre Valley R...		103 · Operat...	261.33	829.24
Check	10/17/2025	ACH	Northern Colora...		103 · Operat...	39.00	868.24
Check	10/17/2025	ACH	Northern Colora...		103 · Operat...	39.00	907.24
Check	10/21/2025	ACH	Republic Services	Invoice: 0642-001504995	103 · Operat...	249.59	1,156.83
Check	10/22/2025	ACH	Northern Colora...		103 · Operat...	70.86	1,227.69
Check	10/27/2025	ACH	Black Hills Energy		103 · Operat...	166.76	1,394.45
Check	10/28/2025	ACH	Town of Wellingt...		103 · Operat...	700.00	2,094.45
Check	10/29/2025	ACH	Xcel Energy	Invoice: 947520469	103 · Operat...	1,050.08	3,144.53
Total 6010 · Utilities							3,144.53
6020 · Station Supplies							
Credit Card Ch...	10/02/2025		Sams Club		2201 · Vectr...	47.76	47.76
Credit Card Ch...	10/07/2025		Amazon		2201 · Vectr...	270.63	318.39
Credit Card Ch...	10/17/2025		Sams Club		2201 · Vectr...	430.09	748.48
Bill	10/30/2025		Bomgaars		2000 · ACC...	56.95	805.43
Total 6020 · Station Supplies							805.43
6030 · Building Repairs & Maintenance							
Bill	10/10/2025	120654	Portable Restroo...		2000 · ACC...	96.00	96.00
Bill	10/25/2025	2893...	Orkin		2000 · ACC...	120.00	216.00
Total 6030 · Building Repairs & Maintenance							216.00
Total Buildings & Land							4,165.96
Equipment and Supplies							
6140 · Repairs and maintenance - Equip							
Bill	10/06/2025	6326...	O'Reilly Auto		2000 · ACC...	22.99	22.99
Bill	10/21/2025	8230...	Motorola Solutio...	chiefs radio	2000 · ACC...	714.29	737.28
Bill	10/29/2025	6326...	O'Reilly Auto		2000 · ACC...	9.56	746.84
Total 6140 · Repairs and maintenance - Equip							746.84
6110 · Equipment and supplies - Ops							

Wellington Fire Protection District

Profit & Loss Detail

October 2025

Type	Date	Num	Name	Memo	Split	Amount	Balance
Credit Card Ch...	10/02/2025		Top Shelf Printers	Breast Cancer FF Shirts	2201 · Vectr...	476.00	476.00
Credit Card Ch...	10/02/2025		Haix		2201 · Vectr...	439.95	915.95
Bill	10/06/2025	IN23...	MES Service Co...		2000 · ACC...	2,464.33	3,380.28
Bill	10/28/2025	IN23...	MES Service Co...		2000 · ACC...	444.49	3,824.77
Total 6110 · Equipment and supplies - Ops							3,824.77
6120 · Fuel Expense							
Credit Card Cr...	10/01/2025		Wix.com		2201 · Vectr...	-351.00	-351.00
Check	10/27/2025	ACH	Senergy Petrole...	Invoice: 415260370	103 · Operat...	721.00	370.00
Total 6120 · Fuel Expense							370.00
Total Equipment and Supplies							4,941.61
Communication & Computer / I.T.							
6210 · I.T. and Computer software							
Bill	10/01/2025	21698	ICC-		2000 · ACC...	1,108.00	1,108.00
Bill	10/01/2025	21765	ICC-		2000 · ACC...	3,536.25	4,644.25
Bill	10/02/2025	47594	PURVIS System...		2000 · ACC...	6,660.00	11,304.25
Credit Card Ch...	10/13/2025		SmugMug		2201 · Vectr...	120.00	11,424.25
Bill	10/14/2025	1101...	Insight Public Se...		2000 · ACC...	438.00	11,862.25
Credit Card Ch...	10/19/2025		Adobe		2201 · Vectr...	195.93	12,058.18
Credit Card Ch...	10/19/2025		ZOOM		2201 · Vectr...	15.99	12,074.17
Bill	10/31/2025	22007	ICC-		2000 · ACC...	615.00	12,689.17
Total 6210 · I.T. and Computer software							12,689.17
6230 · Dispatch							
Bill	10/01/2025	INV...	Vertical Bridge R...		2000 · ACC...	602.22	602.22
Total 6230 · Dispatch							602.22
Total Communication & Computer / I.T.							13,291.39
Travel & Training & Ops Support							
6310 · Health & Safety							
Bill	10/01/2025	0015...	First Responder ...	September training	2000 · ACC...	1,350.00	1,350.00
Bill	10/06/2025	0000...	Employers Coun...		2000 · ACC...	55.00	1,405.00
Total 6310 · Health & Safety							1,405.00
6330 · Training & Seminars							
Credit Card Ch...	10/01/2025		Bomgaars		2201 · Vectr...	10.78	10.78
Bill	10/07/2025	25-9...	Colorado Divisio...		2000 · ACC...	90.00	100.78
Bill	10/14/2025	25-9...	Colorado Divisio...		2000 · ACC...	35.00	135.78
Credit Card Cr...	10/17/2025		Fire on the plains		2201 · Vectr...	-235.00	-99.22
Credit Card Ch...	10/21/2025		Dos Locos Mexi...		2201 · Vectr...	83.68	-15.54
Bill	10/28/2025	25-9...	Colorado Divisio...		2000 · ACC...	35.00	19.46
Total 6330 · Training & Seminars							19.46
Total Travel & Training & Ops Support							1,424.46
Admin Expenses							

Wellington Fire Protection District

Profit & Loss Detail

October 2025

Type	Date	Num	Name	Memo	Split	Amount	Balance
7010 - Office Expenses							
Credit Card Ch...	10/07/2025		Amazon	toner cartridge	2201 - Vectr...	90.55	90.55
Credit Card Ch...	10/10/2025		FedEx	street maps	2201 - Vectr...	406.04	496.59
Check	10/15/2025	ACH	GreatAmerica Fi...	Invoice: 40187519	103 - Operat...	300.86	797.45
Credit Card Ch...	10/16/2025		USPS	postage	2201 - Vectr...	78.00	875.45
Credit Card Ch...	10/23/2025		Amazon	toner cartridges and envelopes	2201 - Vectr...	382.27	1,257.72
Total 7010 - Office Expenses							1,257.72
7020 - Accounting & Finance							
Bill	10/31/2025	3420	Green & Associa...	V	2000 - ACC...	2,900.00	2,900.00
Total 7020 - Accounting & Finance							2,900.00
7025 - Legal Expenses							
Bill	10/01/2025	8	Lyons Gaddis	September 30 2025	2000 - ACC...	2,328.50	2,328.50
Bill	10/31/2025	9	Lyons Gaddis	October fees	2000 - ACC...	2,054.00	4,382.50
Total 7025 - Legal Expenses							4,382.50
7030 - Professional Fees							
Bill	10/30/2025	141	Fire Marshal Ser...	fire safety inspections	2000 - ACC...	7,400.00	7,400.00
Total 7030 - Professional Fees							7,400.00
7050 - Dues and Subscriptions							
Credit Card Ch...	10/01/2025		Netflix		2201 - Vectr...	17.99	17.99
Credit Card Ch...	10/01/2025		Hulu		2201 - Vectr...	93.89	111.88
Credit Card Ch...	10/03/2025		Pliability.com		2201 - Vectr...	17.95	129.83
Credit Card Ch...	10/04/2025		Express Toll		2201 - Vectr...	30.75	160.58
Total 7050 - Dues and Subscriptions							160.58
7060 - Payroll Processing Fees							
Check	10/02/2025	ACH	Paylocity		103 - Operat...	104.45	104.45
Check	10/16/2025	ACH	Paylocity		103 - Operat...	104.45	208.90
Check	10/20/2025	ACH	Paylocity		103 - Operat...	804.05	1,012.95
Check	10/30/2025	ACH	Paylocity		103 - Operat...	104.45	1,117.40
Total 7060 - Payroll Processing Fees							1,117.40
7070 - County Treasurer Fees							
General Journal	10/31/2025	2022...			4010 - Lari...	160.96	160.96
Total 7070 - County Treasurer Fees							160.96
7100 - Insurance Expenses							
Bill	10/10/2025	0079...	Tribbett Agency	bond renewal	2000 - ACC...	100.00	100.00
Total 7100 - Insurance Expenses							100.00
Total Admin Expenses							17,479.16
Fire Prevention							
6401 - Public Education							

Wellington Fire Protection District
Profit & Loss Detail
October 2025

Type	Date	Num	Name	Memo	Split	Amount	Balance
Credit Card Ch...	10/21/2025		Sams Club		2201 · Vectr...	130.58	130.58
Total 6401 · Public Education						130.58	130.58
Total Fire Prevention						130.58	130.58
Total Expense						423,494.12	423,494.12
Net Ordinary Income						-350,669.42	-350,669.42
Net Income						-350,669.42	-350,669.42