

**WELLINGTON FIRE PROTECTION DISTRICT
ACCOUNTANT'S REPORT
January 31, 2026**

DESCRIPTION	AMOUNT
January 31, 2026	
Operating and Admin Expenditures	\$ 28,014
January 31, 2026	
Personnel Costs	212,030
TOTAL EXPENDITURES - CURRENT MONTH	\$ 240,045
 <u>CURRENT MONTHS REVENUES</u>	
Tax Revenue	\$ 49,190
Interest Income	7,066
Other Income	400
TOTAL RECEIPTS - CURRENT MONTH	\$ 56,656
 <u>CASH BALANCE PER FINANCIAL STATEMENTS</u>	
	Balance per
	reconciliation
COLOTRUST - Non Impact Fee accounts	\$ 2,019,959
Points West Bank	126,525
Total Cash per reconciliation	\$ 2,146,484
	January 31, 2026
Less uncleared disbursements for current month	(28,014)
Add: Cash at County Treasurer	49,190
Net Cash Available	\$ 2,167,659

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

UNAUDITED
WELLINGTON FIRE PROTECTION DISTRICT
REVENUE & EXPENDITURE STATEMENT
ACTUAL & BUDGET FOR PERIOD ENDING ON JANUARY 31, 2026
COMBINED FUNDS

	JANUARY ACTUAL	YTD ACTUAL	2026 BUDGET	% OF BUDGET USED	BUDGET REMAINING
REVENUE					
4010 Larimer County Tax	\$ 30,757	\$ 30,757	\$ 3,961,002	0.78%	\$ 3,930,245
4013 Tax Rebate Payment	-	-	(232,010)	0.00%	(232,010)
4012 Specific Ownership Tax	18,433	18,433	240,000	7.68%	221,567
4014 Wildland Firefighting	-	-	60,000	0.00%	60,000
4016 Service Fees	-	-	1,000	0.00%	1,000
4017 Miscellaneous	-	-	5,000	0.00%	5,000
4018 Donations, events, and PILOT	400	400	25,000	1.60%	24,600
4020 Interest income	7,066	7,066	106,000	6.67%	98,934
4019 Grants	-	-	16,200	0.00%	16,200
4015 Impact Fees	-	-	-	#DIV/0!	-
TOTAL REVENUE	56,656	56,656	4,182,192	1.35%	4,125,536
PERSONNEL COSTS					
5010 Salaries and Wages	162,191	162,191	2,126,116	7.63%	1,963,925
5020 Wildland Salaries	-	-	45,000	0.00%	45,000
5025 District Board Compensation	500	500	9,000	5.56%	8,500
5030 Overtime	11,236	11,236	195,745	5.74%	184,509
5110 Employer Taxes	2,995	2,995	67,636	4.43%	64,641
5120 Workers Compensation	4,043	4,043	71,514	5.65%	67,471
5210 Health, Dental & Vision Insurance	13,004	13,004	234,555	5.54%	221,551
5230 FPPA	18,061	18,061	312,067	5.79%	294,006
TOTAL PERSONNEL COSTS.	212,030	212,030	3,061,633	6.93%	2,849,603
OPERATING AND ADMIN EXPENDITURES					
6010 Utilities	-	-	53,000	0.00%	53,000
6015 Trash Removal	323	323	0		
6020 Station Supplies	702	702	6,000	11.70%	5,298
6030 Building Repairs & Maintenance	2,544	2,544	25,000	10.18%	22,456
6110 Equipment and Supplies	682	682	105,000	0.65%	104,318
6120 Fuel Expenses	1,504	1,504	28,000	5.37%	26,496
6141 Repairs and Maintenance - Equipment	3,435	3,435	100,000	3.44%	96,565
6210 IT services and supplies	4,262	4,262	46,932	9.08%	42,670
6230 Dispatch	602	602	14,500	4.15%	13,898
6310 Health & Safety	-	-	28,500	0.00%	28,500
6320 Wildland Travel Expenses	-	-	15,000	0.00%	15,000
6330 Training & Seminars	1,060	1,060	63,000	1.68%	61,940
6335 Travel, Meetings and Meals	263	263	2,650	9.92%	2,387
7010 Office Expenses	4,757	4,757	10,000	47.57%	5,243
7020 Accounting/Finance	2,938	2,938	65,000	4.52%	62,063
7025 Legal Expenses	748	748	10,000	7.48%	9,252
7030 Professional Fees	-	-	35,000	0.00%	35,000
7050 Fees/Dues/Subscriptions	2,073	2,073	13,100	15.83%	11,027
7060 Payroll Processing Fees	1,013	1,013	10,500	9.65%	9,487
7070 County Treasurer Fees	628	628	79,220	0.79%	78,592
7080 Bank Service Charge	-	-	300	0.00%	300
7100 Insurance	-	-	44,300	0.00%	44,300
7110 District Board Expenses	480	480	1,000	48.00%	520
6401 Public Education	-	-	1,000	0.00%	1,000
TOTAL OPERATING AND ADMIN EXPENDITURES	28,014	28,014	757,002	3.70%	729,311
NON OPERATING					
7942 Capital Outlay	8,788	8,788	0	#DIV/0!	(8,788)
9015 Debt Service / Lease Payments	-	-	221,201	0.00%	221,201
8003 Volunteer Pension Contribution	-	-	129,824	0.00%	129,824
TOTAL NON OPERATING	8,788	8,788	351,025	2.50%	342,237
TOTAL EXPENDITURES	248,833	248,833	4,169,660	5.97%	3,921,151
EXCESS (DEFICIENCY) OF REVENUE OVER (UNDER) EXPENDITURE	\$ (192,177)	\$ (192,177)	\$ 12,532		\$ (204,709)

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