



Timberline Fire Protection District

**Unaudited Financials:
October 31, 2020**

Timberline Fire Protection District
Balance Sheet
 As of October 31, 2020

	Oct 31, 20
ASSETS	
Current Assets	
Checking/Savings	
1010 · Wells Fargo Checking	284,215.51
1030 · Colotrust	658,463.58
Total Checking/Savings	942,679.09
Accounts Receivable	
1100 · Accounts Receivable	3,253.97
Total Accounts Receivable	3,253.97
Other Current Assets	
1232 · Property Taxes Receivable	1,049,858.00
1240 · Prepaid Expenses	151.80
1260 · Other Accounts Receivable	10,580.13
Total Other Current Assets	1,060,589.93
Total Current Assets	2,006,522.99
Fixed Assets	
1700 · Fixed Assets	
1710 · Land	125,064.68
1720 · Buildings	1,473,466.45
1730 · Fire Trucks & Equipment	3,668,796.98
1740 · Water Storage	152,737.44
1799 · Accumulated Depreciation	-3,108,262.67
Total 1700 · Fixed Assets	2,311,802.88
Total Fixed Assets	2,311,802.88
TOTAL ASSETS	4,318,325.87
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2000 · Accounts Payable	-14,469.15
Total Accounts Payable	-14,469.15
Other Current Liabilities	
2532 · Deferred Property Taxes	1,049,858.00
2600 · Payroll Liabilities	
2650 · FPPA Payable	7,630.36
2655 · FPPA 457 Payable	-8,891.65
2660 · Death & Disability Payable	-4,756.80
Total 2600 · Payroll Liabilities	-6,018.09
Total Other Current Liabilities	1,043,839.91
Total Current Liabilities	1,029,370.76
Total Liabilities	1,029,370.76
Equity	
3010 · Unrestricted General Fund	902,395.33
3030 · Net Assets Boulder Water Fund	24,349.26
3040 · Net Assets Fixed Assets	2,311,802.88
3050 · Reserved for Emergencies	22,565.00

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11/16/20
Accrual Basis

Timberline Fire Protection District
Balance Sheet
As of October 31, 2020

	<u>Oct 31, 20</u>
3070 - Fund Balance	113,353.97
Net Income	<u>-85,511.33</u>
Total Equity	<u>3,288,955.11</u>
TOTAL LIABILITIES & EQUITY	<u><u>4,318,325.87</u></u>

Timberline Fire Protection District
Cash Accounts
As of October 31, 2020

	<u>Aug 31, 20</u>	<u>Sep 30, 20</u>	<u>Oct 31, 20</u>
ASSETS			
Current Assets			
Checking/Savings			
1010 · Wells Fargo Checking	418,616.44	334,531.58	284,215.51
1030 · Colotrust	906,015.84	906,081.29	658,463.58
Total Checking/Savings	<u>1,324,632.28</u>	<u>1,240,612.87</u>	<u>942,679.09</u>
Total Current Assets	<u>1,324,632.28</u>	<u>1,240,612.87</u>	<u>942,679.09</u>
TOTAL ASSETS	<u><u>1,324,632.28</u></u>	<u><u>1,240,612.87</u></u>	<u><u>942,679.09</u></u>
LIABILITIES & EQUITY	0.00	0.00	0.00

Timberline Fire Protection District Budget vs. Actual - General Fund Condensed January through October 2020

	Jan - Oct 20	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
3100 · Tax Revenue	1,109,034.26	1,110,358.00	-1,323.74	99.9%
3200 · Investment Income	5,763.11	14,000.00	-8,236.89	41.2%
3300 · Grant Income	58,501.00	89,280.00	-30,779.00	65.5%
3400 · Donations	21,834.00	0.00	21,834.00	100.0%
3500 · Miscellaneous Income	12,094.02	0.00	12,094.02	100.0%
Total Income	<u>1,207,226.39</u>	<u>1,213,638.00</u>	<u>-6,411.61</u>	<u>99.5%</u>
Expense				
4000 · Fire Administration #4000-#4199	691,726.61	790,334.00	-98,607.39	87.5%
4200 · Fire Operations (#4200 - #4999)	341,358.50	196,100.00	145,258.50	174.1%
5000 · Fire Stations	70,008.37	73,466.00	-3,457.63	95.3%
6000 · Debt Service	143,163.42	143,164.00	-0.58	100.0%
7000 · Pension Fund Contribution	26,500.00	26,500.00	0.00	100.0%
9030 · Capital	20,000.00	84,000.00	-64,000.00	23.8%
Total Expense	<u>1,292,756.90</u>	<u>1,313,564.00</u>	<u>-20,807.10</u>	<u>98.4%</u>
Net Ordinary Income	<u>-85,530.51</u>	<u>-99,926.00</u>	<u>14,395.49</u>	<u>85.6%</u>
Net Income	<u><u>-85,530.51</u></u>	<u><u>-99,926.00</u></u>	<u><u>14,395.49</u></u>	<u><u>85.6%</u></u>

Timberline Fire Protection District Budget vs. Actual - General Fund January through October 2020

Ordinary Income/Expense	<u>Jan - Oct 20</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Income				
3100 · Tax Revenue				
3110 · Boulder				
3112 · General Property Tax	150,548.27	150,336.00	212.27	100.14%
3114 · Specific Ownership Tax	5,882.79	5,500.00	382.79	106.96%
Total 3110 · Boulder	<u>156,431.06</u>	<u>155,836.00</u>	<u>595.06</u>	<u>100.38%</u>
3120 · Gilpin				
3122 · General Property Tax	882,467.43	899,522.00	-17,054.57	98.1%
3124 · Specific Ownership Tax	70,135.77	55,000.00	15,135.77	127.52%
Total 3120 · Gilpin	<u>952,603.20</u>	<u>954,522.00</u>	<u>-1,918.80</u>	<u>99.8%</u>
Total 3100 · Tax Revenue	<u>1,109,034.26</u>	<u>1,110,358.00</u>	<u>-1,323.74</u>	<u>99.88%</u>
3200 · Investment Income				
3220 · Other Interest	5,763.11	14,000.00	-8,236.89	41.17%
Total 3200 · Investment Income	<u>5,763.11</u>	<u>14,000.00</u>	<u>-8,236.89</u>	<u>41.17%</u>
3300 · Grant Income	58,501.00	89,280.00	-30,779.00	65.53%
3400 · Donations	21,834.00	0.00	21,834.00	100.0%
3500 · Miscellaneous Income				
3520 · Deployment Reimbursements Rec'd	9,429.52	0.00	9,429.52	100.0%
3530 · Golden Gate IGA	337.50	0.00	337.50	100.0%
3540 · Impact Fees Received	2,327.00	0.00	2,327.00	100.0%
Total 3500 · Miscellaneous Income	<u>12,094.02</u>	<u>0.00</u>	<u>12,094.02</u>	<u>100.0%</u>
Total Income	<u>1,207,226.39</u>	<u>1,213,638.00</u>	<u>-6,411.61</u>	<u>99.47%</u>
Expense				
4000 · Fire Administration #4000-#4199				
4005 · Professional Fees				
4010 · Audit	10,816.20	10,500.00	316.20	103.01%
4012 · Accounting Services	2,177.35	3,500.00	-1,322.65	62.21%
4015 · Legal Services	22,983.49	6,000.00	16,983.49	383.06%
4020 · IT Services	4,896.14	3,000.00	1,896.14	163.21%
4021 · Other Services	28,237.82	20,500.00	7,737.82	137.75%
4022 · 119 Corridor - Black Hawk	3,772.09	4,500.00	-727.91	83.82%
Total 4005 · Professional Fees	<u>72,883.09</u>	<u>48,000.00</u>	<u>24,883.09</u>	<u>151.84%</u>
4030 · Miscellaneous				
4031 · Admin Training Conferences	385.00	1,500.00	-1,115.00	25.67%
4032 · BOD Expenses	3,996.22	8,000.00	-4,003.78	49.95%
4034 · SDA Annual Membership	848.57	900.00	-51.43	94.29%
4036 · Treasurers Fees - Gilpin	26,641.19	27,091.00	-449.81	98.34%
4037 · Treasurers Fees - Boulder	2,242.16	2,305.00	-62.84	97.27%
4038 · Hiring Costs	365.39	1,500.00	-1,134.61	24.36%
4039 · Recruitment/Retention	9,003.09	24,000.00	-14,996.91	37.51%
4042 · Response Reimbursement	7,596.00	12,000.00	-4,404.00	63.3%
4043 · Legal Notices	18.92	350.00	-331.08	5.41%
4044 · Election Costs	1,100.00	8,500.00	-7,400.00	12.94%

Timberline Fire Protection District Budget vs. Actual - General Fund January through October 2020

	Jan - Oct 20	Budget	\$ Over Budget	% of Budget
4045 · Business Meals	4,308.48	9,500.00	-5,191.52	45.35%
Total 4030 · Miscellaneous	56,505.02	95,646.00	-39,140.98	59.08%
4050 · Office Equipment & Software				
4051 · Computers/Monitors/Printers	2,042.87	3,000.00	-957.13	68.1%
4052 · Copier Maint Agreement	2,163.20	3,500.00	-1,336.80	61.81%
4053 · Postage & Freight	237.97	400.00	-162.03	59.49%
4054 · Incident Reporting Program	2,641.80	2,642.00	-0.20	99.99%
4055 · Other Office Equip	120.86	4,000.00	-3,879.14	3.02%
4056 · Target Solutions	13,881.75	12,000.00	1,881.75	115.68%
Total 4050 · Office Equipment & Software	21,088.45	25,542.00	-4,453.55	82.56%
4070 · Office Supplies & Expense				
4071 · Financial Service Charges	-200.00	250.00	-450.00	-80.0%
4072 · Background Checks	682.80	1,000.00	-317.20	68.28%
4073 · Mileage - Administration	0.00	300.00	-300.00	0.0%
4074 · Supplies & Expense	1,629.07	1,500.00	129.07	108.61%
4075 · Dues & Subscriptions	491.49	1,000.00	-508.51	49.15%
4076 · Immunizations/Physicals	1,314.00	2,800.00	-1,486.00	46.93%
4077 · EAP	1,140.00	1,425.00	-285.00	80.0%
Total 4070 · Office Supplies & Expense	5,057.36	8,275.00	-3,217.64	61.12%
4080 · Insurance				
4082 · Commercial Insurance Package	28,029.00	35,000.00	-6,971.00	80.08%
4084 · Worker's Compensation	26,283.00	28,000.00	-1,717.00	93.87%
Total 4080 · Insurance	54,312.00	63,000.00	-8,688.00	86.21%
4100 · Salaries & Taxes				
4110 · Firefighter/Wildland				
4111 · Salary	129,852.17	129,000.00	852.17	100.66%
4112 · Payroll Taxes/D&D	4,519.91	6,063.00	-1,543.09	74.55%
4113 · Life Insurance	439.19	450.00	-10.81	97.6%
4114 · Benefits	19,991.85	28,790.00	-8,798.15	69.44%
4115 · Pension Contribution	6,886.44	10,320.00	-3,433.56	66.73%
Total 4110 · Firefighter/Wildland	161,689.56	174,623.00	-12,933.44	92.59%
4120 · Wildland Deployments				
4121 · Deployment Wages	35,492.74	0.00	35,492.74	100.0%
4122 · Deployment Payroll Taxes	2,821.67	0.00	2,821.67	100.0%
Total 4120 · Wildland Deployments	38,314.41	0.00	38,314.41	100.0%
4130 · Business Manager				
4131 · Salary	55,854.70	66,010.00	-10,155.30	84.62%
4132 · Payroll Taxes	813.83	1,231.00	-417.17	66.11%
4133 · Life Insurance	271.35	231.00	40.35	117.47%
4134 · Benefits	7,336.89	9,222.00	-1,885.11	79.56%
4135 · Pension Contribution	7,625.79	9,901.00	-2,275.21	77.02%
4136 · Cell Phone Reimbursement	761.64	900.00	-138.36	84.63%
Total 4130 · Business Manager	72,664.20	87,495.00	-14,830.80	83.05%
4140 · Chief				

Timberline Fire Protection District Budget vs. Actual - General Fund January through October 2020

	Jan - Oct 20	Budget	\$ Over Budget	% of Budget
4142 · Salary	38,205.64	45,152.00	-6,946.36	84.62%
4143 · Payroll Taxes/D&D	874.72	742.00	132.72	117.89%
4144 · Benefits	0.00	375.00	-375.00	0.0%
4145 · Life Insurance	190.35	212.00	-21.65	89.79%
4146 · Pension Contribution	7,293.80	9,482.00	-2,188.20	76.92%
4147 · Chief Cell Phone Reimbursement	761.64	900.00	-138.36	84.63%
Total 4140 · Chief	47,326.15	56,863.00	-9,536.85	83.23%
4150 · Training Coordinator				
4151 · Salary	27,546.19	55,000.00	-27,453.81	50.08%
4152 · Payroll Taxes/D&D	213.16	2,368.00	-2,154.84	9.0%
4153 · Pension Contribution	1,879.15	4,400.00	-2,520.85	42.71%
4154 · Cell Phone Reimbursement	374.97	900.00	-525.03	41.66%
4155 · Benefits	2,253.45	9,222.00	-6,968.55	24.44%
4156 · Life Insurance	151.32	250.00	-98.68	60.53%
Total 4150 · Training Coordinator	32,418.24	72,140.00	-39,721.76	44.94%
4160 · Maintenance/Training Staff				
4161 · Maintenance Hourly Wages	10,329.00	16,000.00	-5,671.00	64.56%
4162 · Payroll Taxes	816.01	700.00	116.01	116.57%
4165 · Snow Removal Hourly Wages	0.00	1,000.00	-1,000.00	0.0%
Total 4160 · Maintenance/Training Staff	11,145.01	17,700.00	-6,554.99	62.97%
4180 · Recruitment and Retention Mgr				
4181 · Salary	58,974.30	69,697.00	-10,722.70	84.62%
4182 · Life Insurance	283.50	250.00	33.50	113.4%
4183 · Payroll Taxes/D&D	1,266.58	3,100.00	-1,833.42	40.86%
4184 · Benefits	6,438.01	7,669.00	-1,230.99	83.95%
4185 · Pension Contribution	6,087.74	7,318.00	-1,230.26	83.19%
4186 · Cell Phone Reimbursement	761.64	900.00	-138.36	84.63%
Total 4180 · Recruitment and Retention Mgr	73,811.77	88,934.00	-15,122.23	83.0%
4190 · Maintenance Technician				
4191 · Salary	39,468.78	45,000.00	-5,531.22	87.71%
4192 · Life Insurance	195.51	220.00	-24.49	88.87%
4193 · Payroll Taxes	587.51	2,021.00	-1,433.49	29.07%
4194 · Pension Contribution	2,825.85	3,600.00	-774.15	78.5%
4195 · Benefits	0.00	375.00	-375.00	0.0%
4196 · Cell Phone Reimbursement	727.03	900.00	-172.97	80.78%
Total 4190 · Maintenance Technician	43,804.68	52,116.00	-8,311.32	84.05%
4170 · Payroll Taxes to be Assigned				
4175 · Payroll Taxes - Unemployment	706.67	0.00	706.67	100.0%
Total 4170 · Payroll Taxes to be Assigned	706.67	0.00	706.67	100.0%
Total 4100 · Salaries & Taxes	481,880.69	549,871.00	-67,990.31	87.64%
Total 4000 · Fire Administration #4000-#4199	691,726.61	790,334.00	-98,607.39	87.52%
4200 · Fire Operations (#4200 - #4999)				
4210 · Radios, Pagers, Equipment	86,969.59	8,000.00	78,969.59	1,087.12%
4300 · Fire Fighting				

Timberline Fire Protection District Budget vs. Actual - General Fund January through October 2020

	Jan - Oct 20	Budget	\$ Over Budget	% of Budget
4310 · Equipment & Tools				
4311 · Structural Equipment and Tools	4,200.19	6,000.00	-1,799.81	70.0%
4312 · Wildland Equipment and Tools	4,586.77	6,000.00	-1,413.23	76.45%
4313 · EMS Equipment and Tools	1,149.65	5,000.00	-3,850.35	22.99%
4314 · General Equipment and Tools	3,373.39	2,500.00	873.39	134.94%
4315 · Deployment Expense, Misc	5,001.24	0.00	5,001.24	100.0%
Total 4310 · Equipment & Tools	18,311.24	19,500.00	-1,188.76	93.9%
4330 · Personal Protective Equipment				
4334 · EMS PPE	69.90	1,000.00	-930.10	6.99%
4331 · Structural PPE	32,292.38	28,000.00	4,292.38	115.33%
4332 · COVID-19 Expenses	6,262.90	0.00	6,262.90	100.0%
4333 · Wildland PPE	1,257.00	5,000.00	-3,743.00	25.14%
4335 · Uniforms	3,642.71	3,500.00	142.71	104.08%
Total 4330 · Personal Protective Equipment	43,524.89	37,500.00	6,024.89	116.07%
Total 4300 · Fire Fighting	61,836.13	57,000.00	4,836.13	108.48%
4400 · Fire Fighting Training				
4455 · Training	13,003.07	29,000.00	-15,996.93	44.84%
Total 4400 · Fire Fighting Training	13,003.07	29,000.00	-15,996.93	44.84%
4700 · Equipment Repairs & Maint				
4712 · AED Maintenance Contract	26,329.01	3,600.00	22,729.01	731.36%
4714 · Annual Fire Extinguisher Tests	3,921.92	2,500.00	1,421.92	156.88%
4716 · Air Systems Maintenance	2,637.20	2,000.00	637.20	131.86%
4718 · Hose/Ladder Testing	1,280.77	500.00	780.77	256.15%
4722 · SCBA	4,826.50	4,500.00	326.50	107.26%
4728 · Gas detectors	779.26	4,000.00	-3,220.74	19.48%
4740 · Vehicle Repairs & Maint				
4742 · Fuel	11,956.65	25,000.00	-13,043.35	47.83%
4744 · Repairs	127,818.40	60,000.00	67,818.40	213.03%
Total 4740 · Vehicle Repairs & Maint	139,775.05	85,000.00	54,775.05	164.44%
Total 4700 · Equipment Repairs & Maint	179,549.71	102,100.00	77,449.71	175.86%
Total 4200 · Fire Operations (#4200 - #4999)	341,358.50	196,100.00	145,258.50	174.07%
5000 · Fire Stations				
5100 · Station 1				
5140 · Power	1,201.10	2,300.00	-1,098.90	52.22%
5160 · Telephone/Internet	840.57	900.00	-59.43	93.4%
Total 5100 · Station 1	2,041.67	3,200.00	-1,158.33	63.8%
5200 · Station 2				
5230 · Natural Gas/Propane	851.70	2,400.00	-1,548.30	35.49%
5240 · Power	483.16	650.00	-166.84	74.33%
5260 · Telephone/Internet	984.52	1,450.00	-465.48	67.9%
Total 5200 · Station 2	2,319.38	4,500.00	-2,180.62	51.54%
5300 · Station 3				
5310 · Monthly Rent	2,200.00	2,400.00	-200.00	91.67%
Total 5300 · Station 3	2,200.00	2,400.00	-200.00	91.67%

Timberline Fire Protection District Budget vs. Actual - General Fund January through October 2020

	<u>Jan - Oct 20</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
5400 · Station 4				
5410 · Fire Alarm Monitoring	532.48	0.00	532.48	100.0%
5430 · Natural Gas/Propane	3,661.64	3,800.00	-138.36	96.36%
5440 · Power	1,995.71	1,900.00	95.71	105.04%
5460 · Telephone/Internet	529.33	480.00	49.33	110.28%
Total 5400 · Station 4	<u>6,719.16</u>	<u>6,180.00</u>	<u>539.16</u>	<u>108.72%</u>
5500 · Station 5				
5510 · Fire Alarm Monitoring	1,330.79	1,000.00	330.79	133.08%
5530 · Natural Gas/Propane	2,994.90	4,000.00	-1,005.10	74.87%
5540 · Power	1,929.83	2,950.00	-1,020.17	65.42%
5560 · Telephone/Internet	3,541.32	4,500.00	-958.68	78.7%
Total 5500 · Station 5	<u>9,796.84</u>	<u>12,450.00</u>	<u>-2,653.16</u>	<u>78.69%</u>
5600 · Station 6				
5630 · Natural Gas	1,018.20	1,800.00	-781.80	56.57%
5640 · Power	458.43	770.00	-311.57	59.54%
5660 · Telephone/Internet	610.16	720.00	-109.84	84.74%
Total 5600 · Station 6	<u>2,086.79</u>	<u>3,290.00</u>	<u>-1,203.21</u>	<u>63.43%</u>
5700 · Station 7				
5710 · Sewer	405.45	576.00	-170.55	70.39%
5730 · Natural Gas	2,845.83	4,000.00	-1,154.17	71.15%
5740 · Power	1,301.30	2,900.00	-1,598.70	44.87%
5760 · Telephone/Internet	4,358.83	4,800.00	-441.17	90.81%
Total 5700 · Station 7	<u>8,911.41</u>	<u>12,276.00</u>	<u>-3,364.59</u>	<u>72.59%</u>
5800 · Station 8				
5830 · Propane Gas	1,119.85	3,300.00	-2,180.15	33.94%
5840 · Power	400.46	550.00	-149.54	72.81%
5860 · Telephone/Internet	428.00	720.00	-292.00	59.44%
Total 5800 · Station 8	<u>1,948.31</u>	<u>4,570.00</u>	<u>-2,621.69</u>	<u>42.63%</u>
5900 · Station 9				
5940 · Power	270.40	1,100.00	-829.60	24.58%
Total 5900 · Station 9	<u>270.40</u>	<u>1,100.00</u>	<u>-829.60</u>	<u>24.58%</u>
5990 · Stations Shared Costs				
5994 · Station Repairs	28,890.39	13,500.00	15,390.39	214.0%
5995 · Station Disposables	4,824.02	10,000.00	-5,175.98	48.24%
Total 5990 · Stations Shared Costs	<u>33,714.41</u>	<u>23,500.00</u>	<u>10,214.41</u>	<u>143.47%</u>
Total 5000 · Fire Stations	<u>70,008.37</u>	<u>73,466.00</u>	<u>-3,457.63</u>	<u>95.29%</u>
6000 · Debt Service				
6010 · Lease Payment-Principal	132,682.00	132,682.00	0.00	100.0%
6020 · Lease Payment-Interest	10,481.42	10,482.00	-0.58	99.99%
Total 6000 · Debt Service	<u>143,163.42</u>	<u>143,164.00</u>	<u>-0.58</u>	<u>100.0%</u>
7000 · Pension Fund Contribution	26,500.00	26,500.00	0.00	100.0%
9030 · Capital				
9034 · Vehicle Replacement Plan	20,000.00	84,000.00	-64,000.00	23.81%
Total 9030 · Capital	<u>20,000.00</u>	<u>84,000.00</u>	<u>-64,000.00</u>	<u>23.81%</u>

Timberline Fire Protection District
Budget vs. Actual - General Fund
January through October 2020

Total Expense
Net Ordinary Income
Net Income

<u>Jan - Oct 20</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
1,292,756.90	1,313,564.00	-20,807.10	98.42%
-85,530.51	-99,926.00	14,395.49	85.59%
<u>-85,530.51</u>	<u>-99,926.00</u>	<u>14,395.49</u>	<u>85.59%</u>

11:38 AM
11/10/20
Accrual Basis

Timberline Fire Protection District
Budget vs. Actual - Boulder Water Fund
January through October 2020

	<u>Jan - Oct 20</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Net Income	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.0%</u>