

09/10/21

Accrual Basis

Colorado River Fire Protection District
General Fund Budget vs. Actual (66% of Year)
 January through August 2021

| | Jan - Aug 21 | Budget | \$ Over Budget | % of Budget |
|---------------------------------------|--------------|--------------|----------------|-------------|
| Income | | | | |
| 400 REVENUES | | | | |
| 401. Taxes | 4,576,903.86 | 4,530,212.00 | 46,691.86 | 101.0% |
| 402. Charges for Services | 1,466,192.18 | 1,578,250.00 | -112,057.82 | 92.9% |
| 403. Interest Revenues | 22,651.78 | 43,400.00 | -20,748.22 | 52.2% |
| 404. Grant Revenues | 112,940.45 | 121,949.00 | -9,008.55 | 92.6% |
| 405. Other Revenues | 458,962.61 | 79,729.00 | 379,233.61 | 575.7% |
| Total 400 REVENUES | 6,637,650.88 | 6,353,540.00 | 284,110.88 | 104.5% |
| Total Income | 6,637,650.88 | 6,353,540.00 | 284,110.88 | 104.5% |
| | 6,637,650.88 | 6,353,540.00 | 284,110.88 | 104.5% |
| Expense | | | | |
| 500 SALARIES & BENEFITS | 3,708,194.29 | 5,978,922.00 | -2,270,727.71 | 62.0% |
| 525. PAYROLL TAXES | 56,817.33 | 85,082.00 | -28,264.67 | 66.8% |
| 550. TRAINING | 57,595.55 | 162,950.00 | -105,354.45 | 35.3% |
| 600 OPERATIONS | | | | |
| 601. INSURANCE | 271,000.77 | 327,675.00 | -56,674.23 | 82.7% |
| 602. REPAIRS & MAINTENANCE | 152,254.08 | 159,550.00 | -7,295.92 | 95.4% |
| 603. SUPPLY & EXPENSE | 247,168.81 | 290,250.00 | -43,081.19 | 85.2% |
| 604. PROTECTIVE CLOTHING | 16,628.67 | 17,000.00 | -371.33 | 97.8% |
| 605. PROFESSIONAL SERVICES | 68,758.43 | 124,000.00 | -55,241.57 | 55.5% |
| 606. UTILITIES | 87,249.26 | 147,500.00 | -60,250.74 | 59.2% |
| 608. DUES & MEMBERSHIPS | 3,242.50 | 6,360.00 | -3,117.50 | 51.0% |
| 609. BANK SERVICE FEES | 3,555.90 | 5,000.00 | -1,444.10 | 71.1% |
| Total 600 OPERATIONS | 849,858.42 | 1,077,335.00 | -227,476.58 | 78.9% |
| 610. STRATEGIC PLANNING | 5,000.00 | 5,000.00 | 0.00 | 100.0% |
| 611. HONOR GUARD | 1,284.73 | 2,500.00 | -1,215.27 | 51.4% |
| 615. TREASURER & TAX FEES | 100,857.70 | 111,214.00 | -10,356.30 | 90.7% |
| 620. ELECTIONS | 12,339.02 | 35,000.00 | -22,660.98 | 35.3% |
| 621. EMS CY Billing Write-Offs | 431,539.39 | 700,000.00 | -268,460.61 | 61.6% |
| 625. SMALL EQUIPMENT OUTLAYS | 10,273.70 | 85,500.00 | -75,226.30 | 12.0% |

09/10/21

Accrual Basis

Colorado River Fire Protection District
General Fund Budget vs. Actual (66% of Year)
January through August 2021

| | Jan - Aug 21 | Budget | \$ Over Budget | % of Budget |
|--------------------------------|---------------------|----------------------|---------------------|---------------|
| 900. COVID-19 Expense Tracking | 20,445.40 | | | |
| Total Expense | 5,254,205.53 | 8,243,503.00 | -2,989,297.47 | 63.7% |
| Net Income | 1,383,445.35 | -1,889,963.00 | 3,273,408.35 | -73.2% |

Colorado River Fire Protection District
Capital Projects Fund Budget vs. Actual (66% of Year)

09/10/21

Accrual Basis

January 1 through August 31, 2021

| | Jan - Aug 21 | Budget | \$ Over Budget | % of Budget |
|--|------------------|-------------------|------------------|--------------|
| Income | | | | |
| 400 REVENUES | | | | |
| 403. Interest Revenues | 955.16 | 7,500.00 | -6,544.84 | 12.7% |
| 404. Grant Revenues | 0.00 | 73,020.00 | -73,020.00 | 0.0% |
| Total 400 REVENUES | 955.16 | 80,520.00 | -79,564.84 | 1.2% |
| Total Income | 955.16 | 80,520.00 | -79,564.84 | 1.2% |
| | 955.16 | 80,520.00 | -79,564.84 | 1.2% |
| Expense | | | | |
| 700 CAPITAL PROJECTS BUDGET | | | | |
| 701. Buildings and Grounds | 0.00 | 35,000.00 | -35,000.00 | 0.0% |
| 703. Equipment Capital | 9,447.00 | 110,000.00 | -100,553.00 | 8.6% |
| Total 700 CAPITAL PROJECTS BUDGET | 9,447.00 | 145,000.00 | -135,553.00 | 6.5% |
| Total Expense | 9,447.00 | 145,000.00 | -135,553.00 | 6.5% |
| Net Income | -8,491.84 | -64,480.00 | 55,988.16 | 13.2% |

09/10/21

Colorado River Fire Protection District
Combined Funds Statement of Revenues & Expenditures

Accrual Basis

August 2021 - By Fund & Class

| | Capital Projects Fund | EMS Billing | General Fund | Grants | Operations | Wildland | TOTAL |
|------------------------------------|-----------------------|-------------------|---------------|----------------|--------------------|-------------------|--------------------|
| Income | | | | | | | |
| 400 REVENUES | | | | | | | |
| 401. Taxes | 0.00 | 0.00 | 0.00 | 0.00 | 80,985.29 | 0.00 | 80,985.29 |
| 402. Charges for Services | 0.00 | 158,046.87 | 0.00 | 0.00 | 0.00 | 214,823.49 | 372,870.36 |
| 403. Interest Revenues | 88.91 | 0.00 | 125.11 | 0.00 | 1,441.19 | 0.00 | 1,655.21 |
| 404. Grant Revenues | 0.00 | 0.00 | 0.00 | 0.00 | 8,579.22 | 0.00 | 8,579.22 |
| 405. Other Revenues | 0.00 | 0.00 | 0.00 | 0.00 | 43,017.00 | 0.00 | 43,017.00 |
| Total 400 REVENUES | 88.91 | 158,046.87 | 125.11 | 0.00 | 134,022.70 | 214,823.49 | 507,107.08 |
| Total Income | 88.91 | 158,046.87 | 125.11 | 0.00 | 134,022.70 | 214,823.49 | 507,107.08 |
| | 88.91 | 158,046.87 | 125.11 | 0.00 | 134,022.70 | 214,823.49 | 507,107.08 |
| Expense | | | | | | | |
| 500 SALARIES & BENEFITS | 0.00 | 0.00 | 0.00 | 0.00 | 481,239.63 | 100,955.40 | 582,195.03 |
| 525. PAYROLL TAXES | 0.00 | 0.00 | 0.00 | 0.00 | 7,418.61 | 2,679.51 | 10,098.12 |
| 550. TRAINING | 0.00 | 0.00 | 0.00 | 0.00 | 6,324.34 | 0.00 | 6,324.34 |
| 600 OPERATIONS | | | | | | | |
| 601. INSURANCE | 0.00 | 0.00 | 0.00 | 0.00 | 23,286.91 | 0.00 | 23,286.91 |
| 602. REPAIRS & MAINTENANCE | 0.00 | 0.00 | 0.00 | 0.00 | 25,056.39 | 423.00 | 25,479.39 |
| 603. SUPPLY & EXPENSE | 0.00 | 0.00 | 0.00 | 0.00 | 16,493.50 | 35,869.33 | 52,362.83 |
| 604. PROTECTIVE CLOTHING | 0.00 | 0.00 | 0.00 | 0.00 | 1,168.78 | 0.00 | 1,168.78 |
| 605. PROFESSIONAL SERVICES | 0.00 | 1,742.93 | 0.00 | 0.00 | 16,314.88 | 0.00 | 18,057.81 |
| 606. UTILITIES | 0.00 | 0.00 | 0.00 | 0.00 | 10,063.53 | 0.00 | 10,063.53 |
| 608. DUES & MEMBERSHIPS | 0.00 | 0.00 | 0.00 | 0.00 | 1,305.00 | 0.00 | 1,305.00 |
| 609. BANK SERVICE FEES | 0.00 | 38.32 | 0.00 | 0.00 | 341.85 | 0.00 | 380.17 |
| Total 600 OPERATIONS | 0.00 | 1,781.25 | 0.00 | 0.00 | 94,030.84 | 36,292.33 | 132,104.42 |
| 611. HONOR GUARD | 0.00 | 0.00 | 0.00 | 0.00 | 1,149.26 | 0.00 | 1,149.26 |
| 615. TREASURER & TAX FEES | 0.00 | 0.00 | 0.00 | 0.00 | 4,463.23 | 0.00 | 4,463.23 |
| 621. EMS CY Billing Write-Offs | 0.00 | 78,458.17 | 0.00 | 0.00 | 0.00 | 0.00 | 78,458.17 |
| 625. SMALL EQUIPMENT OUTLAYS | 0.00 | 0.00 | 0.00 | 0.00 | 964.88 | 0.00 | 964.88 |
| 900. COVID-19 Expense Tracking | 0.00 | 0.00 | 0.00 | 425.65 | 951.41 | 0.00 | 1,377.06 |
| Total Expense | 0.00 | 80,239.42 | 0.00 | 425.65 | 596,542.20 | 139,927.24 | 817,134.51 |
| Net Income | 88.91 | 77,807.45 | 125.11 | -425.65 | -462,519.50 | 74,896.25 | -310,027.43 |

**Colorado River Fire Protection District
Statement of Income & Expenditures**

09/10/21

January through August 2021

Accrual Basis

| | Capital Projects Fund | COVID-19 | Elections | EMS Billing | General Fund | Grants | Operations | Training Consortium | Wildland | TOTAL |
|------------------------------------|-----------------------|-------------------|------------------|-------------------|---------------------|------------------|----------------------|---------------------|-------------------|---------------------|
| Income | | | | | | | | | | |
| 400 REVENUES | | | | | | | | | | |
| 401. Taxes | 0.00 | 0.00 | 0.00 | 0.00 | 4,495,918.57 | 0.00 | 80,985.29 | 0.00 | 0.00 | 4,576,903.86 |
| 402. Charges for Services | 0.00 | 0.00 | 0.00 | 722,218.99 | 0.00 | 0.00 | 10,840.00 | 0.00 | 733,133.19 | 1,466,192.18 |
| 403. Interest Revenues | 1,558.53 | 0.00 | 0.00 | 0.00 | 21,210.59 | 0.00 | 1,441.19 | 0.00 | 0.00 | 24,210.31 |
| 404. Grant Revenues | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 97,140.68 | 15,799.77 | 0.00 | 0.00 | 112,940.45 |
| 405. Other Revenues | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 458,662.61 | 0.00 | 300.00 | 458,962.61 |
| Total 400 REVENUES | 1,558.53 | 0.00 | 0.00 | 722,218.99 | 4,517,129.16 | 97,140.68 | 567,728.86 | 0.00 | 733,433.19 | 6,639,209.41 |
| Total Income | 1,558.53 | 0.00 | 0.00 | 722,218.99 | 4,517,129.16 | 97,140.68 | 567,728.86 | 0.00 | 733,433.19 | 6,639,209.41 |
| | 1,558.53 | 0.00 | 0.00 | 722,218.99 | 4,517,129.16 | 97,140.68 | 567,728.86 | 0.00 | 733,433.19 | 6,639,209.41 |
| Expense | | | | | | | | | | |
| 500 SALARIES & BENEFITS | 0.00 | 130.00 | 0.00 | 0.00 | 0.00 | 585.00 | 3,309,197.30 | 0.00 | 421,150.12 | 3,731,062.42 |
| 525. PAYROLL TAXES | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 46,786.47 | 0.00 | 10,030.86 | 56,817.33 |
| 550. TRAINING | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 47,552.24 | 1,800.00 | 1,722.79 | 51,075.03 |
| 600 OPERATIONS | | | | | | | | | | |
| 601. INSURANCE | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 271,000.77 | 0.00 | 0.00 | 271,000.77 |
| 602. REPAIRS & MAINTENANCE | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 150,820.62 | 0.00 | 1,433.46 | 152,254.08 |
| 603. SUPPLY & EXPENSE | 0.00 | 0.00 | 0.00 | 0.00 | 3,165.00 | 0.00 | 149,034.68 | 0.00 | 95,686.88 | 247,886.56 |
| 604. PROTECTIVE CLOTHING | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 15,758.68 | 0.00 | 869.99 | 16,628.67 |
| 605. PROFESSIONAL SERVICES | 0.00 | 0.00 | 3,685.58 | 19,233.25 | 0.00 | 0.00 | 45,839.60 | 0.00 | 0.00 | 68,758.43 |
| 606. UTILITIES | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 87,249.26 | 0.00 | 0.00 | 87,249.26 |
| 608. DUES & MEMBERSHIPS | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 3,242.50 | 0.00 | 0.00 | 3,242.50 |
| 609. BANK SERVICE FEES | 0.00 | 0.00 | 0.00 | 561.40 | 0.00 | 0.00 | 2,994.50 | 0.00 | 0.00 | 3,555.90 |
| Total 600 OPERATIONS | 0.00 | 0.00 | 3,685.58 | 19,794.65 | 3,165.00 | 0.00 | 725,940.61 | 0.00 | 97,990.33 | 850,576.17 |
| 610. STRATEGIC PLANNING | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 5,000.00 | 0.00 | 0.00 | 5,000.00 |
| 611. HONOR GUARD | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,284.73 | 0.00 | 0.00 | 1,284.73 |
| 615. TREASURER & TAX FEES | 0.00 | 0.00 | 0.00 | 0.00 | 96,394.47 | 0.00 | 4,463.23 | 0.00 | 0.00 | 100,857.70 |
| 620. ELECTIONS | 0.00 | 0.00 | 217.22 | 0.00 | 0.00 | 0.00 | 12,121.80 | 0.00 | 0.00 | 12,339.02 |
| 621. EMS CY Billing Write-Offs | 0.00 | 0.00 | 0.00 | 431,539.39 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 431,539.39 |
| 625. SMALL EQUIPMENT OUTLAYS | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 6,765.71 | 0.00 | 3,507.99 | 10,273.70 |
| 700 CAPITAL PROJECTS BUDGET | 9,447.00 | 0.00 | 0.00 | 0.00 | 0.00 | 23,460.79 | 1,669.27 | 0.00 | 0.00 | 34,577.06 |
| 900. COVID-19 Expense Tracking | 0.00 | 10,828.32 | 0.00 | 0.00 | 0.00 | 3,092.30 | 6,524.78 | 0.00 | 0.00 | 20,445.40 |
| Total Expense | 9,447.00 | 10,958.32 | 3,902.80 | 451,334.04 | 99,559.47 | 27,138.09 | 4,167,306.14 | 1,800.00 | 534,402.09 | 5,305,847.95 |
| Net Income | -7,888.47 | -10,958.32 | -3,902.80 | 270,884.95 | 4,417,569.69 | 70,002.59 | -3,599,577.28 | -1,800.00 | 199,031.10 | 1,333,361.46 |

Colorado River Fire Protection District
Combined Funds Balance Sheet
As of August 31, 2021

| | <u>Aug 31, 21</u> |
|---------------------------------------|------------------------------------|
| ASSETS | |
| Current Assets | |
| Checking/Savings | |
| 100. ColoTrust General Fund | 5,346,185.57 |
| 101. ColoTrust Capital Reserve | 3,992,146.11 |
| 110. Alpine Bank | 275,995.26 |
| 110.1. Alpine Bank - Ambulance | 31,694.12 |
| 110.2. Alpine-Training Consort | 20,333.30 |
| 114. Hometown Bank - EMS | 61,925.41 |
| ADP P/R Clearing | -252.47 |
| Total Checking/Savings | <u>9,728,027.30</u> |
| Accounts Receivable | 855,695.87 |
| Total Current Assets | <u>10,583,723.17</u> |
| Other Assets | 4,021,394.21 |
| TOTAL ASSETS | <u><u>14,605,117.38</u></u> |
| LIABILITIES & EQUITY | |
| Liabilities | |
| Current Liabilities | |
| Accounts Payable | 55,122.58 |
| Other Current Liabilities | 4,355,117.49 |
| Total Current Liabilities | <u>4,410,240.07</u> |
| Total Liabilities | 4,410,240.07 |
| Equity | 10,194,877.31 |
| TOTAL LIABILITIES & EQUITY | <u><u>14,605,117.38</u></u> |