

**Colorado River Fire Protection District
General Fund Budget vs. Actual (58% of Year)**

Accrual Basis

January 1 - July 31, 2023

	Jan - Jul 23	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
40000 · Taxes Income	7,113,087.00	8,119,233.00	-1,006,146.00	87.6%
41000 · EMS Billing Revenue	928,371.46	1,659,809.00	-731,437.54	55.9%
41500 · EMS Billing Write-Offs	-447,935.04	-646,252.00	198,316.96	69.3%
42000 · Service Revenues	1,692.10	12,545.00	-10,852.90	13.5%
43000 · Wildland/All Haz Revenue	316,315.71	1,851,000.00	-1,534,684.29	17.1%
44000 · Dividend & Interest Income	170,021.14	85,000.00	85,021.14	200.0%
45000 · Grant Revenues	2,968.63	108,429.00	-105,460.37	2.7%
46000 · Other Revenues	6,609.17	32,639.00	-26,029.83	20.2%
46500 · Cost Share Revenue	7,500.00	600.00	6,900.00	1,250.0%
48000 · Income from Sale of Asset	0.00	10,000.00	-10,000.00	0.0%
49000 · Miscellaneous Income	47,157.69	2,500.00	44,657.69	1,886.3%
49500 · Misc. Donations	4,082.00	1,004.00	3,078.00	406.6%
Total Income	8,149,869.86	11,236,507.00	-3,086,637.14	72.5%
Gross Profit	8,149,869.86	11,236,507.00	-3,086,637.14	72.5%
Expense				
50000 · Treasurer & Tax Fees	184,310.66	205,171.00	-20,860.34	89.8%
51000 · General Overhead	40,642.51	87,050.00	-46,407.49	46.7%
51500 · Station Expenses	129,270.42	243,700.00	-114,429.58	53.0%
52000 · Computer, Equip & Software Exp	95,431.09	234,214.00	-138,782.91	40.7%
52500 · Insurance Expense	220,773.64	302,449.00	-81,675.36	73.0%
52600 · Elections Expense	0.00	2,500.00	-2,500.00	0.0%
52700 · Strategic Planning Expense	918.23	20,000.00	-19,081.77	4.6%
53000 · Board of Directors Expense	3,800.00	12,750.00	-8,950.00	29.8%
53500 · Staff Appreciation Exp	1,512.70	22,500.00	-20,987.30	6.7%
54000 · Salaries & Benefits Expense	4,083,823.92	7,257,044.00	-3,173,220.08	56.3%
54500 · Health & Wellness Expenses	15,719.52	49,000.00	-33,280.48	32.1%
54600 · Pensions/Retirement Expense	260,876.68	659,380.00	-398,503.32	39.6%
55000 · Honor Guard Expense	492.39	5,000.00	-4,507.61	9.8%
55500 · Volunteer Benefits	0.00	15,000.00	-15,000.00	0.0%

**Colorado River Fire Protection District
General Fund Budget vs. Actual (58% of Year)**

Accrual Basis

January 1 - July 31, 2023

	Jan - Jul 23	Budget	\$ Over Budget	% of Budget
56000 · Staff Development & Conference	794.00	25,000.00	-24,206.00	3.2%
56500 · Recruitment & Assessment Exp	9,074.98	37,000.00	-27,925.02	24.5%
57000 · Professional Service Fees	81,405.18	112,500.00	-31,094.82	72.4%
57500 · Community Appreciation Exp	295.62	5,000.00	-4,704.38	5.9%
58200 · Banking & Merchant Fees	1,583.30	2,700.00	-1,116.70	58.6%
59500 · Community Cares Fund Exp	0.00	4,000.00	-4,000.00	0.0%
60000 · Operations Expense	236,703.62	895,796.00	-659,092.38	26.4%
63000 · Vehicle & Apparatus Expense	96,123.13	261,950.00	-165,826.87	36.7%
64000 · Fire Prevention & Education Exp	3,289.26	19,900.00	-16,610.74	16.5%
65000 · Training Center/Grounds Exp.	3,428.09	8,500.00	-5,071.91	40.3%
67000 · Operational Training Expenses	156,987.56	156,500.00	487.56	100.3%
Total Expense	5,627,256.50	10,644,604.00	-5,017,347.50	52.9%
Net Ordinary Income	2,522,613.36	591,903.00	1,930,710.36	426.2%
Net Income	2,522,613.36	591,903.00	1,930,710.36	426.2%

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

July 2023 - By Fund & Class

Accrual Basis

	100 - Overhead / GF	110 - IT	200 - Operations	205 - Wildland	260 - Prevention and Facilities	300 - EMS	600 - Capital Projects Fund	700 - Community Cares Sub F...	800 - RFPD Sub Fund	TOTAL
Ordinary Income/Expense										
Income										
40000 · Taxes Income	2,659,827.44	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,659,827.44
41000 · EMS Billing Revenue	0.00	0.00	0.00	0.00	0.00	28,368.28	0.00	0.00	0.00	28,368.28
43000 · Wildland/All Haz Revenue	0.00	0.00	0.00	149,948.23	0.00	0.00	0.00	0.00	0.00	149,948.23
44000 · Dividend & Interest Income	33,101.02	0.00	0.00	0.00	0.00	0.00	16,596.98	521.71	961.84	51,181.55
46000 · Other Revenues	625.93	0.00	0.00	600.00	0.00	0.00	0.00	0.00	0.00	1,225.93
49500 · Misc. Donations	3,882.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,882.00
Total Income	2,697,436.39	0.00	0.00	150,548.23	0.00	28,368.28	16,596.98	521.71	961.84	2,894,433.43
Gross Profit	2,697,436.39	0.00	0.00	150,548.23	0.00	28,368.28	16,596.98	521.71	961.84	2,894,433.43
Expense										
50000 · Treasurer & Tax Fees	53,348.71	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	53,348.71
51000 · General Overhead	2,660.77	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,660.77
51500 · Station Expenses	5,453.51	0.00	0.00	0.00	1,582.37	0.00	0.00	0.00	0.00	7,035.88
52000 · Computer, Equip & Software Exp	602.62	3,795.02	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,397.64
52500 · Insurance Expense	43,683.03	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	43,683.03
53000 · Board of Directors Expense	400.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	400.00
53500 · Staff Appreciation Exp	0.00	0.00	60.45	0.00	0.00	0.00	0.00	0.00	0.00	60.45
54000 · Salaries & Benefits Expense	123,494.14	0.00	319,761.40	352,542.36	0.00	0.00	0.00	0.00	0.00	795,797.90
54500 · Health & Wellness Expenses	1,375.74	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,375.74
54600 · Pensions/Retirement Expense	36,399.14	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	36,399.14
55000 · Honor Guard Expense	385.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	385.00
57000 · Professional Service Fees	16,273.75	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	16,273.75
58200 · Banking & Merchant Fees	0.00	0.00	0.00	0.00	0.00	224.54	0.00	0.00	0.00	224.54
60000 · Operations Expense	0.00	149.95	1,418.25	36,443.07	0.00	8,534.37	0.00	0.00	0.00	46,545.64
63000 · Vehicle & Apparatus Expense	31.25	0.00	1,476.62	72.74	0.00	0.00	0.00	0.00	0.00	1,580.61
64000 · Fire Prevention & Education Exp	0.00	0.00	0.00	0.00	482.61	0.00	0.00	0.00	0.00	482.61
67000 · Operational Training Expenses	8,667.00	0.00	5,090.85	40,699.00	0.00	697.45	0.00	0.00	0.00	55,154.30
80000 · Capital Expenses	0.00	0.00	0.00	0.00	0.00	0.00	62,000.00	0.00	0.00	62,000.00
Total Expense	292,774.66	3,944.97	327,807.57	429,757.17	2,064.98	9,456.36	62,000.00	0.00	0.00	1,127,805.71
Net Ordinary Income	2,404,661.73	-3,944.97	-327,807.57	-279,208.94	-2,064.98	18,911.92	-45,403.02	521.71	961.84	1,766,627.72
Net Income	2,404,661.73	-3,944.97	-327,807.57	-279,208.94	-2,064.98	18,911.92	-45,403.02	521.71	961.84	1,766,627.72

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

January 1 through July 31, 2023

Accrual Basis

	100 - Overhead ...	110 - IT	200 - Operations	205 - Wildland	250 - Training	260 - Preventio...	300 - EMS	500 - Grants	600 - Capital Pr...	700 - Communit...	800 - RFPD Sub...	900 - Training C...	TOTAL
Ordinary Income/Expense													
Income													
40000 · Taxes Income	7,113,087.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7,113,087.00
41000 · EMS Billing Revenue	0.00	0.00	0.00	0.00	0.00	0.00	928,371.46	0.00	0.00	0.00	0.00	0.00	928,371.46
41500 · EMS Billing Write-Offs	0.00	0.00	0.00	0.00	0.00	0.00	-447,935.04	0.00	0.00	0.00	0.00	0.00	-447,935.04
42000 · Service Revenues	802.10	0.00	0.00	100.00	0.00	580.00	210.00	0.00	0.00	0.00	0.00	0.00	1,692.10
43000 · Wildland/All Haz Revenue	0.00	0.00	0.00	316,315.71	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	316,315.71
44000 · Dividend & Interest Income	160,580.26	0.00	0.00	0.00	0.00	0.00	0.00	0.00	105,618.76	3,319.96	6,120.92	0.00	275,639.90
45000 · Grant Revenues	2,968.63	0.00	0.00	0.00	0.00	0.00	0.00	158,886.00	0.00	0.00	0.00	0.00	161,854.63
46000 · Other Revenues	4,859.17	0.00	0.00	1,750.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,609.17
46500 · Cost Share Revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7,500.00	7,500.00
49000 · Miscellaneous Income	47,157.69	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	47,157.69
49500 · Misc. Donations	3,982.00	0.00	0.00	100.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,082.00
Total Income	7,333,436.85	0.00	0.00	318,265.71	0.00	580.00	480,646.42	158,886.00	105,618.76	3,319.96	6,120.92	7,500.00	8,414,374.62
Gross Profit	7,333,436.85	0.00	0.00	318,265.71	0.00	580.00	480,646.42	158,886.00	105,618.76	3,319.96	6,120.92	7,500.00	8,414,374.62
Expense													
50000 · Treasurer & Tax Fees	184,310.66	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	184,310.66
51000 · General Overhead	37,174.75	340.17	206.62	850.00	44.16	1,143.81	918.00	0.00	0.00	0.00	0.00	0.00	40,677.51
51500 · Station Expenses	95,019.15	634.57	811.12	624.95	380.13	33,316.89	0.00	0.00	0.00	0.00	0.00	0.00	130,786.81
52000 · Computer, Equip & Softwar...	8,363.48	84,518.13	0.00	2,313.24	0.00	97.02	710.00	0.00	0.00	0.00	0.00	0.00	96,001.87
52500 · Insurance Expense	219,965.24	0.00	808.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	220,773.64
52700 · Strategic Planning Expense	918.23	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	918.23
53000 · Board of Directors Expense	3,800.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,800.00
53500 · Staff Appreciation Exp	921.12	0.00	479.90	42.56	0.00	129.57	0.00	0.00	0.00	0.00	0.00	0.00	1,573.15
54000 · Salaries & Benefits Expense	894,251.27	0.00	2,239,984.85	948,016.80	1,571.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,083,823.92
54500 · Health & Wellness Expenses	14,594.27	0.00	1,125.25	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	15,719.52
54600 · Pensions/Retirement Expen...	260,876.68	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	260,876.68
55000 · Honor Guard Expense	492.39	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	492.39
56000 · Staff Development & Confer...	175.00	0.00	0.00	500.50	0.00	0.00	118.50	0.00	0.00	0.00	0.00	0.00	794.00
56500 · Recruitment & Assessment ...	7,921.14	0.00	319.20	834.64	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9,074.98
57000 · Professional Service Fees	81,191.60	0.00	213.58	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	81,405.18
57500 · Community Appreciation Exp	295.62	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	295.62
58200 · Banking & Merchant Fees	0.00	0.00	0.00	0.00	0.00	0.00	1,583.30	0.00	0.00	0.00	0.00	0.00	1,583.30
60000 · Operations Expense	745.36	3,734.83	96,832.24	80,629.90	0.00	85.16	90,567.48	3,879.75	0.00	0.00	0.00	0.00	276,474.72
63000 · Vehicle & Apparatus Expense	7,322.24	0.00	83,195.35	4,034.78	171.56	312.60	2,134.34	0.00	0.00	0.00	0.00	0.00	97,170.87
64000 · Fire Prevention & Education...	444.00	0.00	0.00	205.27	934.50	1,365.49	340.00	0.00	0.00	0.00	0.00	0.00	3,289.26
65000 · Training Center/Grounds Ex...	0.00	0.00	1,078.09	0.00	2,350.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,428.09
67000 · Operational Training Expen...	9,081.62	0.00	16,253.25	96,177.66	31,944.97	1,413.00	6,856.47	0.00	0.00	0.00	0.00	0.00	161,726.97
80000 · Capital Expenses	0.00	1,104.69	17,350.40	6,692.58	0.00	0.00	47,754.00	0.00	240,184.61	0.00	0.00	0.00	313,086.28
Total Expense	1,827,863.82	90,332.39	2,458,658.25	1,140,922.88	37,396.32	37,863.54	150,982.09	3,879.75	240,184.61	0.00	0.00	0.00	5,988,083.65
Net Ordinary Income	5,505,573.03	-90,332.39	-2,458,658.25	-822,657.17	-37,396.32	-37,283.54	329,664.33	155,006.25	-134,565.85	3,319.96	6,120.92	7,500.00	2,426,290.97
Net Income	5,505,573.03	-90,332.39	-2,458,658.25	-822,657.17	-37,396.32	-37,283.54	329,664.33	155,006.25	-134,565.85	3,319.96	6,120.92	7,500.00	2,426,290.97

Colorado River Fire Protection District
Capital Fund Profit & Loss Budget vs. Actual

Accrual Basis

January 1 - July 31, 2023 (58% of Year)

	Jan - Jul 23	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
44000 · Dividend & Interest Income				
44015 - ColoTrust Capital Inter	105,618.76	35,000.00	70,618.76	301.8%
Total 44000 · Dividend & Interest Income	105,618.76	35,000.00	70,618.76	301.8%
45000 · Grant Revenues				
45020 · Firefighting Grants	0.00	360,000.00	-360,000.00	0.0%
45030 · EMS Grants	0.00	140,029.00	-140,029.00	0.0%
45040 · Wildland Fire Grants	0.00	257,500.00	-257,500.00	0.0%
45080 · General Grants	0.00	50,000.00	-50,000.00	0.0%
Total 45000 · Grant Revenues	0.00	807,529.00	-807,529.00	0.0%
Total Income	105,618.76	842,529.00	-736,910.24	12.5%
Gross Profit	105,618.76	842,529.00	-736,910.24	12.5%
Expense				
80000 · Capital Expenses				
80010 · Apparatus & Vehicle Expense	211,127.04	704,149.00	-493,021.96	30.0%
80020 · Building, Facility, Fix & Furn	29,057.57	567,000.00	-537,942.43	5.1%
80100 · Equipment Capital Expense				
80110 · Fire Equipment	0.00	27,000.00	-27,000.00	0.0%
80130 · EMS Equipment	0.00	16,848.00	-16,848.00	0.0%
80140 · Wildland Program	0.00	257,500.00	-257,500.00	0.0%
80190 · Misc. Equipment Capital	0.00	12,960.00	-12,960.00	0.0%
Total 80100 · Equipment Capital Expen...	0.00	314,308.00	-314,308.00	0.0%
Total 80000 · Capital Expenses	240,184.61	1,585,457.00	-1,345,272.39	15.1%
Total Expense	240,184.61	1,585,457.00	-1,345,272.39	15.1%
Net Ordinary Income	-134,565.85	-742,928.00	608,362.15	18.1%
Net Income	-134,565.85	-742,928.00	608,362.15	18.1%

**Colorado River Fire Protection District
Combined Funds Balance Sheet**

Accrual Basis

As of July 31, 2023

	Jul 31, 23
ASSETS	
Current Assets	
Checking/Savings	
10000 · ColoTrust General Fund	
10010 · General Fund Reserves	7,873,708.23
10020 · Community Cares Sub Fund	116,480.30
10030 · RFPD Sub Fund	214,753.29
Total 10000 · ColoTrust General Fund	8,204,941.82
10100 · ColoTrust Capital Reserve	3,705,641.48
10200 · Alpine Bank	138,788.47
10300 · Alpine Bank - Ambulance	3,967.10
10400 · Alpine-Training Consort	19,583.30
10500 · BankFirst (Hometown Bank) - E...	49,774.89
10990 · ADP P/R Clearing	16,235.97
Total Checking/Savings	12,138,933.03
Accounts Receivable	305,270.34
Other Current Assets	
13000 · Cash w/ GARCO Treasurer	43,174.00
14000 · Property Tax Receivables	6,899,743.10
15000 · Pre-paid Expenses	74,690.00
Total Other Current Assets	7,017,607.10
Total Current Assets	19,461,810.47
Other Assets	
19990 · EOY Allowance for Bad Debt	-22,320.91
Total Other Assets	-22,320.91
TOTAL ASSETS	19,439,489.56
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	35,344.49
Credit Cards	
21000 · District Credit Cards	35,707.05
Total Credit Cards	35,707.05
Other Current Liabilities	
23000 · Deferred Taxes	7,814,907.00
23500 · Training Consortium	23,433.30
24000 · Payroll Liabilities	-114,276.18
25000 · Accrued Wage Liabilities	158,630.84

**Colorado River Fire Protection District
Combined Funds Balance Sheet**

Accrual Basis

As of July 31, 2023

	<u>Jul 31, 23</u>
26000 · Deferred Inflow of Resources -	72,482.00
Total Other Current Liabilities	<u>7,955,176.96</u>
Total Current Liabilities	<u>8,026,228.50</u>
Total Liabilities	8,026,228.50
Equity	<u>11,413,261.06</u>
TOTAL LIABILITIES & EQUITY	<u><u>19,439,489.56</u></u>