

**Red Feather Lakes Fire Protection District**  
**Balance Sheet**  
As of December 31, 2022

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	<u>Dec 31, 22</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
10100 · First National Bank	62,157.89
10200 · Colo Trust	258,722.40
<b>Total Checking/Savings</b>	<u>320,880.29</u>
<b>Total Current Assets</b>	<u>320,880.29</u>
<b>TOTAL ASSETS</b>	<u><b>320,880.29</b></u>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
31000 · Fund Balance	221,066.42
Net Income	99,813.87
<b>Total Equity</b>	<u>320,880.29</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><b>320,880.29</b></u>

**Red Feather Lakes Fire Protection District**  
**Income Statement**  
December 2022

	Dec 22
<b>Income</b>	
1000 · Larimer County	
1300 · Interest	161.73
1100 · Property Tax	2,317.03
1200 · Specific Ownership	1,228.91
	3,707.67
<b>Total 1000 · Larimer County</b>	<b>3,707.67</b>
1400 · Donations	1,500.00
1600 · Interest Earned	943.01
	6,150.68
<b>Total Income</b>	<b>6,150.68</b>
<b>Expense</b>	
3000 · Administration	
3200 · Insurance	
3210 · VFIS	3,504.00
	3,504.00
<b>Total 3200 · Insurance</b>	<b>3,504.00</b>
3400 · Fees	
3410 · County Treasurer's Fees	49.58
3420 · Accounting	250.00
	299.58
<b>Total 3400 · Fees</b>	<b>299.58</b>
3500 · Volunteer Incentives	
3530 · Gifts, Dinners, Awards	1,863.65
3540 · Station Wear	2,586.38
	4,450.03
<b>Total 3500 · Volunteer Incentives</b>	<b>4,450.03</b>
3800 · Station and Grounds	
3810 · Repairs and Maintenance	78.23
3820 · Utilities	
3821 · Electric	603.17
3822 · Propane	1,084.80
3823 · Phone	109.15
	1,797.12
<b>Total 3820 · Utilities</b>	<b>1,797.12</b>
<b>Total 3800 · Station and Grounds</b>	<b>1,875.35</b>
3830 · General Supplies	
3831 · Expendable & Food & Beverage	200.19
	200.19
<b>Total 3830 · General Supplies</b>	<b>200.19</b>
<b>Total 3000 · Administration</b>	<b>10,329.15</b>
4000 · Fire Department Operating Exp	
4300 · Supplies	
4310 · Supplies Medical	251.65
	251.65
<b>Total 4300 · Supplies</b>	<b>251.65</b>
4400 · Vehicles	
4420 · Fuel and Oil Fire & Med	1,205.38
4440 · Repairs and Maintenance	2,435.17
4450 · Chief's Vehicle Reimbursement	600.00
	4,240.55
<b>Total 4400 · Vehicles</b>	<b>4,240.55</b>
<b>Total 4000 · Fire Department Operating Exp</b>	<b>4,492.20</b>
5000 · Capital Outlay	
5100 · Communications	
5110 · Radios/pagers	741.98
5120 · Mobil PC Windows Surface	671.09
	1,413.07

**Red Feather Lakes Fire Protection District**  
**Income Statement**  
December 2022

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	<u>Dec 22</u>
Total 5100 · Communications	1,413.07
5200 · Fire Fighting	
5240 · Wildland	
5242 · Equipment	<u>13.99</u>
Total 5240 · Wildland	<u>13.99</u>
Total 5200 · Fire Fighting	<u>13.99</u>
Total 5000 · Capital Outlay	<u>1,427.06</u>
Total Expense	<u>16,248.41</u>
Net Income	<u><u>(10,097.73)</u></u>

**Red Feather Lakes Fire Protection District**  
**Budget Report**  
 January through December 2022

	Jan - Dec 22	Budget	\$ Over Budget
<b>Income</b>			
2600 · Refunds and Reimbursements	921.89		
1000 · Larimer County			
1300 · Interest	620.86	200.00	420.86
1100 · Property Tax	231,356.01	231,326.11	29.90
1200 · Specific Ownership	16,385.97	10,000.00	6,385.97
<b>Total 1000 · Larimer County</b>	<b>248,362.84</b>	<b>241,526.11</b>	<b>6,836.73</b>
1400 · Donations	3,375.00	5,000.00	-1,625.00
1600 · Interest Earned	2,933.14	50.00	2,883.14
1800 · Services			
1820 · Medical	4,500.00	4,500.00	0.00
<b>Total 1800 · Services</b>	<b>4,500.00</b>	<b>4,500.00</b>	<b>0.00</b>
2200 · AirLink			
2210 · Fire Board Members	198.00	185.00	13.00
2220 · AirLink - Other	0.00	1,200.00	-1,200.00
2200 · AirLink - Other	2,861.80	0.00	2,861.80
<b>Total 2200 · AirLink</b>	<b>3,059.80</b>	<b>1,385.00</b>	<b>1,674.80</b>
2400 · Micro-grid	1,200.00	600.00	600.00
<b>Total Income</b>	<b>264,352.67</b>	<b>253,061.11</b>	<b>11,291.56</b>
<b>Expense</b>			
3000 · Administration			
3100 · Pension	30,000.00	30,000.00	0.00
3200 · Insurance			
3210 · VFIS	16,058.00	18,000.00	-1,942.00
3220 · Workman's Comp	1,639.00	3,000.00	-1,361.00
3230 · Air Link	198.00	185.00	13.00
<b>Total 3200 · Insurance</b>	<b>17,895.00</b>	<b>21,185.00</b>	<b>-3,290.00</b>
3400 · Fees			
3450 · Dishonored Check	105.00		
3410 · County Treasurer's Fees	4,640.89	5,300.00	-659.11
3420 · Accounting	3,400.00	3,500.00	-100.00
3430 · Legal	97.60	2,000.00	-1,902.40
3440 · Election	1,503.00		
<b>Total 3400 · Fees</b>	<b>9,746.49</b>	<b>10,800.00</b>	<b>-1,053.51</b>
3500 · Volunteer Incentives			
3510 · Reimburse Per Call	12,787.20	16,150.00	-3,362.80
3530 · Gifts, Dinners, Awards	4,027.00	4,000.00	27.00
3540 · Station Wear	3,696.62	5,000.00	-1,303.38
<b>Total 3500 · Volunteer Incentives</b>	<b>20,510.82</b>	<b>25,150.00</b>	<b>-4,639.18</b>
3600 · Board Expenses			
3640 · Website Hosting	227.88		
3610 · Professional Dues/Publications	394.19	500.00	-105.81
3620 · Seminars/Travel	2,270.72	1,000.00	1,270.72
<b>Total 3600 · Board Expenses</b>	<b>2,892.79</b>	<b>1,500.00</b>	<b>1,392.79</b>
3700 · Office Supplies	483.50		
3710 · Postage	253.24	116.00	137.24
3720 · Other Gen. and Adm.	1,738.52	500.00	1,238.52
3731 · ESO Setup	4,277.56	5,000.00	-722.44
3800 · Station and Grounds			
3810 · Repairs and Maintenance	588.19	1,000.00	-411.81
3820 · Utilities			
3821 · Electric	7,242.67	7,330.00	-87.33
3822 · Propane	4,128.06	2,830.00	1,298.06

**Red Feather Lakes Fire Protection District**  
**Budget Report**  
January through December 2022

	Jan - Dec 22	Budget	\$ Over Budget
3823 · Phone	1,309.14	1,320.00	-10.86
<b>Total 3820 · Utilities</b>	<b>12,679.87</b>	<b>11,480.00</b>	<b>1,199.87</b>
<b>Total 3800 · Station and Grounds</b>	<b>13,268.06</b>	<b>12,480.00</b>	<b>788.06</b>
<b>3830 · General Supplies</b>			
3831 · Expendable & Food & Beverage	1,502.19	2,000.00	-497.81
3832 · General Supplies - Other	0.00	200.00	-200.00
3830 · General Supplies - Other	415.98	0.00	415.98
<b>Total 3830 · General Supplies</b>	<b>1,918.17</b>	<b>2,200.00</b>	<b>-281.83</b>
<b>3900 · Fundraising/Community Awareness</b>			
3930 · Fire Prevention Week	325.94	340.00	-14.06
<b>Total 3900 · Fundraising/Community Awareness</b>	<b>325.94</b>	<b>340.00</b>	<b>-14.06</b>
<b>Total 3000 · Administration</b>	<b>103,310.09</b>	<b>109,271.00</b>	<b>-5,960.91</b>
<b>4000 · Fire Department Operating Exp</b>			
<b>4200 · Training</b>			
4210 · Training Medical	183.01	14,000.00	-13,816.99
4220 · Training Fire Fighting	1,601.73	2,000.00	-398.27
4230 · Training Other	0.00	2,000.00	-2,000.00
<b>Total 4200 · Training</b>	<b>1,784.74</b>	<b>18,000.00</b>	<b>-16,215.26</b>
<b>4300 · Supplies</b>			
4310 · Supplies Medical	5,915.81	6,000.00	-84.19
4320 · Supplies Fire	141.27	1,000.00	-858.73
<b>Total 4300 · Supplies</b>	<b>6,057.08</b>	<b>7,000.00</b>	<b>-942.92</b>
<b>4400 · Vehicles</b>			
4410 · Annual Inspection Fire & Med	1,452.50	2,000.00	-547.50
4415 · Ambulance License Fees	0.00	150.00	-150.00
4420 · Fuel and Oil Fire & Med	6,894.03	5,000.00	1,894.03
4430 · Pumper Test	0.00	1,000.00	-1,000.00
4440 · Repairs and Maintenance	15,181.49	10,000.00	5,181.49
4450 · Chief's Vehicle Reimbursement	7,200.00	7,200.00	0.00
<b>Total 4400 · Vehicles</b>	<b>30,728.02</b>	<b>25,350.00</b>	<b>5,378.02</b>
<b>4500 · Gear &amp; Equipment</b>			
4510 · Annual SCBA Test	0.00	1,000.00	-1,000.00
4520 · Cascade System Certification	0.00	300.00	-300.00
4530 · Repairs and Maintenance Gear	0.00	2,000.00	-2,000.00
<b>Total 4500 · Gear &amp; Equipment</b>	<b>0.00</b>	<b>3,300.00</b>	<b>-3,300.00</b>
<b>4540 · Communications</b>			
4541 · Repairs and Maintenance	0.00	1,000.00	-1,000.00
4542 · Supplies	103.69	1,200.00	-1,096.31
<b>Total 4540 · Communications</b>	<b>103.69</b>	<b>2,200.00</b>	<b>-2,096.31</b>
<b>Total 4000 · Fire Department Operating Exp</b>	<b>38,673.53</b>	<b>55,850.00</b>	<b>-17,176.47</b>
<b>5000 · Capital Outlay</b>			
<b>5100 · Communications</b>			
5130 · Starlink	2,644.62		
5110 · Radios/pagers	741.98	5,000.00	-4,258.02
5120 · Mobil PC Windows Surface	671.09		
<b>Total 5100 · Communications</b>	<b>4,057.69</b>	<b>5,000.00</b>	<b>-942.31</b>
<b>5200 · Fire Fighting</b>			
<b>5230 · Structure</b>			
5231 · PPE	960.00	9,000.00	-8,040.00
5232 · Equipment	1,127.50	5,000.00	-3,872.50

**Red Feather Lakes Fire Protection District**  
**Budget Report**  
 January through December 2022

	<u>Jan - Dec 22</u>	<u>Budget</u>	<u>\$ Over Budget</u>
Total 5230 · Structure	2,087.50	14,000.00	-11,912.50
5240 · Wildland			
5241 · PPE	4,452.83	2,500.00	1,952.83
5242 · Equipment	1,448.96	13,000.00	-11,551.04
Total 5240 · Wildland	5,901.79	15,500.00	-9,598.21
Total 5200 · Fire Fighting	7,989.29	29,500.00	-21,510.71
5300 · Medical			
5320 · Pram Loader	0.00	27,000.00	-27,000.00
Total 5300 · Medical	0.00	27,000.00	-27,000.00
5400 · Station and Grounds			
5430 · Gym Equipment	0.00	500.00	-500.00
5450 · Tools & Workstation	183.59	1,000.00	-816.41
Total 5400 · Station and Grounds	183.59	1,500.00	-1,316.41
5500 · Vehicles			
5550 · Side by Side	10,324.61		
Total 5500 · Vehicles	10,324.61		
6000 · Capitol Reserve Fund	0.00	24,940.11	-24,940.11
Total 5000 · Capital Outlay	22,555.18	87,940.11	-65,384.93
Total Expense	164,538.80	253,061.11	-88,522.31
Net Income	<u>99,813.87</u>	<u>0.00</u>	<u>99,813.87</u>

**Red Feather Lakes Fire Protection District  
Profit & Loss Detail**

December 2022

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
<b>Income</b>								
<b>1000 · Larimer County</b>								
<b>1300 · Interest</b>								
Deposit	12/12/2022			Deposit	10100 · First ...		161.73	161.73
	Total 1300 · Interest					0.00	161.73	161.73
<b>1100 · Property Tax</b>								
Deposit	12/12/2022			Deposit	10100 · First ...		2,317.03	2,317.03
	Total 1100 · Property Tax					0.00	2,317.03	2,317.03
<b>1200 · Specific Ownership</b>								
Deposit	12/12/2022			Deposit	10100 · First ...		1,228.91	1,228.91
	Total 1200 · Specific Ownership					0.00	1,228.91	1,228.91
	Total 1000 · Larimer County					0.00	3,707.67	3,707.67
<b>1400 · Donations</b>								
Deposit	12/20/2022			Deposit	10100 · First ...		1,500.00	1,500.00
	Total 1400 · Donations					0.00	1,500.00	1,500.00
<b>1600 · Interest Earned</b>								
Deposit	12/31/2022			Deposit	10200 · Colo ...		943.01	943.01
	Total 1600 · Interest Earned					0.00	943.01	943.01
	Total Income					0.00	6,150.68	6,150.68
<b>Expense</b>								
<b>3000 · Administration</b>								
<b>3200 · Insurance</b>								
<b>3210 · VFIS</b>								
Bill	12/05/2022		VFIS	Invoice #33374126	20000 · Acco...	3,504.00		3,504.00
	Total 3210 · VFIS					3,504.00	0.00	3,504.00
	Total 3200 · Insurance					3,504.00	0.00	3,504.00
<b>3400 · Fees</b>								
<b>3410 · County Treasurer's Fees</b>								
Deposit	12/12/2022			Deposit	10100 · First ...	49.58		49.58
	Total 3410 · County Treasurer's Fees					49.58	0.00	49.58
<b>3420 · Accounting</b>								
Bill	12/05/2022		Black Mountain...	November 2022	20000 · Acco...	250.00		250.00
	Total 3420 · Accounting					250.00	0.00	250.00
	Total 3400 · Fees					299.58	0.00	299.58
<b>3500 · Volunteer Incentives</b>								
<b>3530 · Gifts, Dinners, Awards</b>								
Bill	12/28/2022		First Bankcard	4859489143257458	20000 · Acco...	1,740.15		1,740.15
Bill	12/28/2022		First Bankcard	4859489143257458	20000 · Acco...	123.50		1,863.65
	Total 3530 · Gifts, Dinners, Awards					1,863.65	0.00	1,863.65
<b>3540 · Station Wear</b>								
Bill	12/05/2022		First Bankcard	4859489143257458	20000 · Acco...	41.98		41.98
Bill	12/05/2022		First Bankcard	4859489143257458	20000 · Acco...	2,267.18		2,309.16
Bill	12/28/2022		First Bankcard	4859489143257458	20000 · Acco...	277.22		2,586.38
	Total 3540 · Station Wear					2,586.38	0.00	2,586.38
	Total 3500 · Volunteer Incentives					4,450.03	0.00	4,450.03
<b>3800 · Station and Grounds</b>								
<b>3810 · Repairs and Maintenance</b>								
Bill	12/05/2022		First Bankcard	4859489143257458	20000 · Acco...	78.23		78.23
	Total 3810 · Repairs and Maintenance					78.23	0.00	78.23
<b>3820 · Utilities</b>								
<b>3821 · Electric</b>								
Bill	12/05/2022		Poudre Valley ...	Account No. 22273001	20000 · Acco...	323.80		323.80
Bill	12/19/2022		Poudre Valley ...	Account No. 22273001	20000 · Acco...	279.37		603.17
	Total 3821 · Electric					603.17	0.00	603.17

No assurance is provided on these financial statements.

**Substantially all disclosures  
ordinarily included in financial  
statements prepared in accordance  
with the tax-basis of accounting are  
not included.**

**Red Feather Lakes Fire Protection District  
Profit & Loss Detail**

December 2022

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Bill	12/19/2022		Schrader Propa...	Customer ID: RedFe1	20000 · Acco...	1,084.80		1,084.80
			Total 3822 · Propane			1,084.80	0.00	1,084.80
Bill	12/27/2022		CenturyLink	Account # 300924072	20000 · Acco...	109.15		109.15
			Total 3823 · Phone			109.15	0.00	109.15
			Total 3820 · Utilities			1,797.12	0.00	1,797.12
			Total 3800 · Station and Grounds			1,875.35	0.00	1,875.35
			<b>3830 · General Supplies</b>					
			<b>3831 · Expendable &amp; Food &amp; Beverage</b>					
Bill	12/05/2022		First Bankcard	4859489143257458	20000 · Acco...	16.58		16.58
Bill	12/28/2022		First Bankcard	4859489143257458	20000 · Acco...	183.61		200.19
			Total 3831 · Expendable & Food & Beverage			200.19	0.00	200.19
			Total 3830 · General Supplies			200.19	0.00	200.19
			Total 3000 · Administration			10,329.15	0.00	10,329.15
			<b>4000 · Fire Department Operating Exp</b>					
			<b>4300 · Supplies</b>					
			<b>4310 · Supplies Medical</b>					
Bill	12/05/2022		First Bankcard	4859489143257458	20000 · Acco...	326.97		326.97
Bill	12/20/2022		Virginia Jannin...	Reimbursement for A...	20000 · Acco...	5.87		332.84
Deposit	12/20/2022			Deposit	10100 · First ...		224.60	108.24
Bill	12/28/2022		First Bankcard	4859489143257458	20000 · Acco...	143.41		251.65
			Total 4310 · Supplies Medical			476.25	224.60	251.65
			Total 4300 · Supplies			476.25	224.60	251.65
			<b>4400 · Vehicles</b>					
			<b>4420 · Fuel and Oil Fire &amp; Med</b>					
Bill	12/12/2022		Red Feather Tr...	Tab Account Payment	20000 · Acco...	1,205.38		1,205.38
			Total 4420 · Fuel and Oil Fire & Med			1,205.38	0.00	1,205.38
			<b>4440 · Repairs and Maintenance</b>					
Bill	12/05/2022		Beck's Automot...	Invoice #7543	20000 · Acco...	975.01		975.01
Bill	12/20/2022		Super Vacuum ...	Invoice #118936	20000 · Acco...	26.48		1,001.49
Bill	12/28/2022		First Bankcard	4859489143257458	20000 · Acco...	11.75		1,013.24
Bill	12/28/2022		First Bankcard	4859489143257458	20000 · Acco...	657.93		1,671.17
Bill	12/28/2022		Ben's Diesel	Invoice #50047	20000 · Acco...	764.00		2,435.17
			Total 4440 · Repairs and Maintenance			2,435.17	0.00	2,435.17
			<b>4450 · Chief's Vehicle Reimbursement</b>					
Bill	12/05/2022		Brendon Hill		20000 · Acco...	600.00		600.00
			Total 4450 · Chief's Vehicle Reimbursement			600.00	0.00	600.00
			Total 4400 · Vehicles			4,240.55	0.00	4,240.55
			Total 4000 · Fire Department Operating Exp			4,716.80	224.60	4,492.20
			<b>5000 · Capital Outlay</b>					
			<b>5100 · Communications</b>					
			<b>5110 · Radios/pagers</b>					
Bill	12/20/2022		Virginia Jannin...	Reimbursement for A...	20000 · Acco...	741.98		741.98
			Total 5110 · Radios/pagers			741.98	0.00	741.98
			<b>5120 · Mobil PC Windows Surface</b>					
Bill	12/28/2022		First Bankcard	4859489143257458	20000 · Acco...	671.09		671.09
			Total 5120 · Mobil PC Windows Surface			671.09	0.00	671.09
			Total 5100 · Communications			1,413.07	0.00	1,413.07
			<b>5200 · Fire Fighting</b>					
			<b>5240 · Wildland</b>					
			<b>5242 · Equipment</b>					
Bill	12/28/2022		First Bankcard	4859489143257458	20000 · Acco...	13.99		13.99
			Total 5242 · Equipment			13.99	0.00	13.99
			Total 5240 · Wildland			13.99	0.00	13.99

No assurance is provided on these financial statements.

**Substantially all disclosures  
ordinarily included in financial  
statements prepared in accordance  
with the tax-basis of accounting are**

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**Red Feather Lakes Fire Protection District  
Profit & Loss Detail**

December 2022

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Total 5200 · Fire Fighting						13.99	0.00	13.99
Total 5000 · Capital Outlay						1,427.06	0.00	1,427.06
Total Expense						16,473.01	224.60	16,248.41
<b>Net Income</b>						<b>16,473.01</b>	<b>6,375.28</b>	<b>-10,097.73</b>