

Unaudited Financials

Timberline Fire Protection District
December 2025



Prepared on
January 7, 2026

Balance Sheet Summary
Timberline Fire Protection District
As of December 31, 2025

DISTRIBUTION ACCOUNT	TOTAL
Assets	\$2,399,308.03
Current Assets	\$2,087,594.15
Bank Accounts	\$389,144.22
Accounts Receivable	\$6,981.00
Other Current Assets	\$1,691,468.93
Total for Current Assets	\$2,087,594.15
Fixed Assets	\$62,911.88
Other Assets	\$248,802.00
Total for Assets	\$2,399,308.03
Liabilities and Equity	\$2,399,308.03
Liabilities	\$1,949,236.11
Current Liabilities	\$1,949,236.11
Accounts Payable	\$3,280.00
Credit Cards	
Other Current Liabilities	\$1,945,956.11
Total for Current Liabilities	\$1,949,236.11
Long-term Liabilities	\$0.00
Total for Liabilities	\$1,949,236.11
Equity	\$450,071.92
Total for Liabilities and Equity	\$2,399,308.03

Timberline Fire Protection District

Budget vs. Actuals: Budget_FY25_P&L - FY25 P&L Classes

January - December 2025

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
Income				
3100 Tax Revenue				
3110 Boulder				
3112 General Property Tax	235,420.82	240,951.00	-5,530.18	97.70 %
3114 Specific Ownership Tax	10,795.29	9,000.00	1,795.29	119.95 %
Total 3110 Boulder	246,216.11	249,951.00	-3,734.89	98.51 %
3120 Gilpin				
3122 General Property Tax	1,443,656.59	1,444,537.00	-880.41	99.94 %
3124 Specific Ownership Tax	88,965.65	85,000.00	3,965.65	104.67 %
Total 3120 Gilpin	1,532,622.24	1,529,537.00	3,085.24	100.20 %
Total 3100 Tax Revenue	1,778,838.35	1,779,488.00	-649.65	99.96 %
3200 Investment Income				
3210 State Backfill (SB238/23-001B)		0.00	0.00	
3220 Interest Earned	22,857.93	25,000.00	-2,142.07	91.43 %
Total 3200 Investment Income	22,857.93	25,000.00	-2,142.07	91.43 %
3300 Grant Income	290,040.48	350,000.00	-59,959.52	82.87 %
3400 Donations	19,272.22	0.00	19,272.22	
3500 Miscellaneous Income				
3510 Deployment Reimbursement - Pend		206,578.00	-206,578.00	
3520 Deployment Reimbursements	345,129.94	0.00	345,129.94	
3530 Intergovernmental Revenues	190,224.32	101,075.00	89,149.32	188.20 %
3540 Impact Fees Received	31,198.94	58,175.00	-26,976.06	53.63 %
3550 Mitigation Income	329,338.48	130,000.00	199,338.48	253.34 %
3560 Insurance Proceeds/Claims	15,993.11	0.00	15,993.11	
3570 Rental Income	79,128.27	76,720.00	2,408.27	103.14 %
3580 Inspections Income	5,776.72	0.00	5,776.72	
3590 Miscellaneous Income	1,805.76	0.00	1,805.76	
Total 3500 Miscellaneous Income	988,595.54	-572,548.00	426,047.54	174.41 %
3675 Proceeds from Truck/Equip Sales	225,000.00	225,000.00	0.00	100.00 %
3700 Assigned from Reserves - GF				
3710 Assigned from Reserves		175,507.00	-175,507.00	
Total 3700 Assigned from Reserves - GF		175,507.00	-175,507.00	
Total Income	\$3,334,604.52	\$3,127,543.00	\$207,061.52	106.62 %
GROSS PROFIT	\$3,334,604.52	\$3,127,543.00	\$207,061.52	106.62 %
Expenses				
4000 Fire Administration #4000-#4199				
4005 Professional Fees				
4010 Audit	17,800.00	17,800.00	0.00	100.00 %
4012 Accounting Services	7,522.30	6,500.00	1,022.30	115.73 %
4015 Legal Services	10,294.40	20,000.00	-9,705.60	51.47 %
4020 IT Services	6,901.97	3,500.00	3,401.97	197.20 %
4021 Other Services	18,281.66	20,000.00	-1,718.34	91.41 %

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
Total 4005 Professional Fees	60,800.33	67,800.00	-6,999.67	89.68 %
4030 Miscellaneous				
4031 General Administrative Costs	1,903.89	1,850.00	53.89	102.91 %
4032 BOD Expenses	204.57	2,400.00	-2,195.43	8.52 %
4036 Treasurers Fees - Gilpin	43,341.47	42,827.00	514.47	101.20 %
4037 Treasurers Fees - Boulder	3,535.91	3,499.00	36.91	101.05 %
4039 Recruitment/Retention	13,544.47	14,000.00	-455.53	96.75 %
4040 R&R Marketing	15,147.25	15,000.00	147.25	100.98 %
4042 Response Reimbursement	18,377.00	14,000.00	4,377.00	131.26 %
4045 Business Meals	3,323.04	7,500.00	-4,176.96	44.31 %
Total 4030 Miscellaneous	99,377.60	101,076.00	-1,698.40	98.32 %
4050 Office Equipment & Software				
4051 Office Equipment	2,145.50	4,500.00	-2,354.50	47.68 %
4052 Copier Maint Agreement	2,675.51	2,800.00	-124.49	95.55 %
4056 Operations Software	18,299.07	20,000.00	-1,700.93	91.50 %
Total 4050 Office Equipment & Software	23,120.08	27,300.00	-4,179.92	84.69 %
4070 Office Supplies & Expense				
4071 Financial Service Charges	-2,606.83	0.00	-2,606.83	
4072 Background Checks	976.00	1,500.00	-524.00	65.07 %
4074 Supplies & Expense	1,300.67	4,000.00	-2,699.33	32.52 %
4075 Dues & Subscriptions	2,059.50	3,200.00	-1,140.50	64.36 %
4076 Immunizations/Physicals	2,182.00	2,000.00	182.00	109.10 %
4077 EAP		0.00	0.00	
Total 4070 Office Supplies & Expense	3,911.34	10,700.00	-6,788.66	36.55 %
4080 Insurance				
4082 Commercial Insurance Package	72,268.00	66,470.00	5,798.00	108.72 %
4084 Worker's Compensation	45,278.00	48,000.00	-2,722.00	94.33 %
Total 4080 Insurance	117,546.00	114,470.00	3,076.00	102.69 %
4100 Salaries & Taxes				
4101 Fire Chief Salary	108,662.01	108,581.00	81.01	100.07 %
4102 Administrative Salaries	168,036.72	166,681.00	1,355.72	100.81 %
4103 Firefighter (Staff) Salaries	458,550.77	416,985.00	41,565.77	109.97 %
4104 R&R Training Coordinator Salary	60,245.00	69,300.00	-9,055.00	86.93 %
4105 Maintenance Division Salaries	118,275.38	170,115.00	-51,839.62	69.53 %
4106 Maintenance/PT Staff	17,158.00	25,000.00	-7,842.00	68.63 %
4107 Mitigation Coordinator Salary	71,033.52	71,034.00	-0.48	100.00 %
4108 Mitigation Staff Wages	242,393.71	70,000.00	172,393.71	346.28 %
4109 Deployment Wages	181,273.50	0.00	181,273.50	
4110 Employee Benefits				
4112 Payroll Taxes/D&D	101,385.70	55,000.00	46,385.70	184.34 %
4114 Benefits	136,815.56	96,270.00	40,545.56	142.12 %
4115 Pension Contribution	127,352.18	115,000.00	12,352.18	110.74 %
4116 Cell Phone Reimbursement	3,220.50	6,780.00	-3,559.50	47.50 %
4117 Overtime		0.00	0.00	
Total 4110 Employee Benefits	368,773.94	273,050.00	95,723.94	135.06 %
Total 4100 Salaries & Taxes	1,794,402.55	1,370,746.00	423,656.55	130.91 %
Total 4000 Fire Administration #4000-#4199	2,099,157.90	1,692,092.00	407,065.90	124.06 %
4200 Fire Operations (#4200 - #4999)				

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
4210 Radios, Pagers, Equipment	1,783.59	1,000.00	783.59	178.36 %
4300 Fire Fighting				
4310 Equipment & Tools				
4311 Structural Equipment and Tools	5,512.27	6,000.00	-487.73	91.87 %
4312 Wildland Equipment and Tools	4,317.25	10,000.00	-5,682.75	43.17 %
4313 EMS Equipment and Tools	4,842.33	3,000.00	1,842.33	161.41 %
4314 General Equipment and Tools		0.00	0.00	
4315 Deployment Expense, Misc	84,768.77	0.00	84,768.77	
4316 Mitigation Expense	21,018.73	15,000.00	6,018.73	140.12 %
Total 4310 Equipment & Tools	120,459.35	34,000.00	86,459.35	354.29 %
4330 Personal Protective Equipment				
4331 Structural PPE	53,935.35	25,000.00	28,935.35	215.74 %
4333 Wildland PPE	2,567.22	10,000.00	-7,432.78	25.67 %
4335 Uniforms	3,079.32	6,000.00	-2,920.68	51.32 %
Total 4330 Personal Protective Equipment	59,581.89	41,000.00	18,581.89	145.32 %
Total 4300 Fire Fighting	180,041.24	75,000.00	105,041.24	240.05 %
4400 Fire Fighting Training				
4455 Training	16,873.41	25,000.00	-8,126.59	67.49 %
Total 4400 Fire Fighting Training	16,873.41	25,000.00	-8,126.59	67.49 %
4700 Equipment Repairs & Maint				
4712 AED Maintenance Contract	2,023.32	1,000.00	1,023.32	202.33 %
4714 Annual Fire Extinguisher Tests		1,200.00	-1,200.00	
4716 Air Systems Maintenance		1,500.00	-1,500.00	
4718 Hose/Ladder Testing	495.70	5,500.00	-5,004.30	9.01 %
4722 SCBA	1,909.00	5,000.00	-3,091.00	38.18 %
4728 Gas detectors		3,000.00	-3,000.00	
4740 Vehicle Repairs & Maint				
4742 Fuel	36,467.58	40,000.00	-3,532.42	91.17 %
4743 Apparatus Repairs - Insurance		0.00	0.00	
4744 Vehicle Repairs	38,661.40	75,000.00	-36,338.60	51.55 %
Total 4740 Vehicle Repairs & Maint	75,128.98	115,000.00	-39,871.02	65.33 %
Total 4700 Equipment Repairs & Maint	79,557.60	132,200.00	-52,643.00	60.18 %
Total 4200 Fire Operations (#4200 - #4999)	278,255.24	233,200.00	45,055.24	119.32 %
5000 Fire Stations				
5990 Stations Shared Costs				
5992 Station Utilities	61,461.30	65,000.00	-3,538.70	94.56 %
5994 General Repairs	26,134.71	50,000.00	-23,865.29	52.27 %
5995 Station Disposables	7,748.58	10,000.00	-2,251.42	77.49 %
Total 5990 Stations Shared Costs	95,344.59	125,000.00	-29,655.41	76.28 %
Total 5000 Fire Stations	95,344.59	125,000.00	-29,655.41	76.28 %
6000 Debt Service				
6010 Lease Payment-Principal	148,909.40	146,344.00	2,565.40	101.75 %
6020 Lease Payment-Interest	63,245.40	65,811.00	-2,565.60	96.10 %
Total 6000 Debt Service	212,154.80	212,155.00	-0.20	100.00 %
7000 Pension Fund Contribution	24,781.00	24,781.00	0.00	100.00 %
9030 Capital				
9031 Capital General	53,886.11	50,000.00	3,886.11	107.77 %
9032 Capital Apparatus	497,320.75	536,543.00	-39,222.25	92.69 %

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
9034 Station 3 Capital	920,658.23	253,772.00	666,886.23	362.79 %
Total 9030 Capital	1,471,865.09	840,315.00	631,550.09	175.16 %
Total Expenses	\$4,181,558.62	\$3,127,543.00	\$1,054,015.62	133.70 %
NET OPERATING INCOME	\$-846,954.10	\$0.00	\$-846,954.10	0.00%
NET INCOME	\$-846,954.10	\$0.00	\$-846,954.10	0.00%

1010 Wells Fargo Checking

Date: Custom

Date	Ref No.	Payee	Payment	Deposit	Balance
12/31/2025	EFT	Hill Petroleum	1,156.47		141,087.48
12/31/2025		Interest		1.87	142,243.95
12/30/2025	25-36	Employee Payroll	29,249.97		142,242.08
12/30/2025	25-36	Employee Payroll	3,241.00		171,492.05
12/30/2025	25-36	Employee Payroll	818.62		174,733.05
12/30/2025	25-36	Employee Payroll	5,326.27		175,551.67
12/30/2025	18798	Boundtree Medical, LLC	189.97		180,877.94
12/30/2025	18797	Eldorado Artesian Springs, Inc.	62.95		181,067.91
12/30/2025	18796	Jennifer Hinderman	99.99		181,130.86
12/30/2025	18795	Hygiene Propane Services	1,611.61		181,230.85
12/30/2025	18794	NAPA AUTO PARTS	121.51		182,842.46
12/30/2025	18793	Colorado Div. of Fire Prevention	90.00		182,963.97
12/30/2025	EFT	FPPA of Colorado	11,902.41		183,053.97
12/30/2025	EFT	XCEL Energy	110.82		194,956.38
12/29/2025		Gilpin County - State of Colorado		21,254.00	195,067.20
12/28/2025	EFT	Wells Fargo CC	7,566.50		173,813.20
12/26/2025	EFT	Colorado Natural Gas Inc	151.47		181,379.70
12/26/2025	EFT	Colorado Natural Gas Inc	211.95		181,531.17
12/26/2025	EFT	Colorado Natural Gas Inc	281.50		181,743.12
12/26/2025		Mitigation Customer		875.00	182,024.62
12/24/2025	25-35	Deployment Wages - CA	56,520.49		181,149.62
12/23/2025	EFT	United Power	55.41		237,670.11
12/23/2025	EFT	United Power	370.19		237,725.52
12/23/2025	EFT	United Power	239.78		238,095.71
12/23/2025	EFT	United Power	226.37		238,335.49
12/23/2025	EFT	United Power	55.18		238,561.86
12/23/2025	EFT	United Power	91.15		238,617.04
12/23/2025	EFT	United Power	32.17		238,708.19
12/22/2025	EFT	Amazon Capital Services	90.17		238,740.36
12/22/2025		Mitigation Customer		202.00	238,830.53
12/22/2025		Mitigation Customer		7,762.00	238,628.53
12/20/2025	EFT	Great Plains Communications	321.00		230,866.53
12/20/2025	EFT	TMobile	94.05		231,187.53
12/19/2025	EFT	ADP Payroll Services	181.57		231,281.58
12/17/2025		Mitigation Customer		3,729.00	231,463.15
12/16/2025	EFT	Amazon Capital Services	522.28		227,734.15
12/16/2025	EFT	Hill Petroleum	1,285.18		228,256.43
12/15/2025	25-34	Employee Payroll	33,412.43		229,541.61
12/15/2025	25-34	Employee Payroll	305.52		262,954.04
12/15/2025	25-34	Employee Payroll	1,062.40		263,259.56
12/15/2025	25-34	Employee Payroll	5,326.27		264,321.96
12/15/2025	EFT	FPPA of Colorado	11,897.85		269,648.23
12/13/2025	EFT	First Net	95.34		281,546.08
12/11/2025	EFT	XCEL Energy	103.02		281,641.42
12/11/2025		Colorado Department of Revenue		73,334.62	281,744.44
12/10/2025	18792	Murphy's Garage	6,000.00		208,409.82
12/10/2025	18791	Gilpin car wash	54.00		214,409.82
12/10/2025	18790	Kelly Horaney	633.54		214,463.82
12/10/2025	18789	Hygiene Propane Services	1,323.82		215,097.36
12/10/2025	18788	Boulder County Firefighter's Association	1,500.00		216,421.18
12/10/2025	18787	Transwest Trucks	313.73		217,921.18
12/10/2025	18786	CHOICE SCREENING	76.00		218,234.91
12/10/2025	18785	Colorado Div. of Fire Prevention	105.00		218,310.91
12/10/2025	18784	Black Hawk/Central City Sanitation Dist.	60.00		218,415.91
12/10/2025	18783	Krische Construction, Inc.	268,321.97		218,475.91

12/10/2025	18782	Intermountain Health	162.00		486,797.88
12/10/2025	18781	Gilpin County Community Center	53.00		486,959.88
12/10/2025	18780	Nouh Lahoud	51.89		487,012.88
12/10/2025	18779	Eldorado Artesian Springs, Inc.	142.95		487,064.77
12/10/2025	18778	XEROX Corporation	248.82		487,207.72
12/10/2025	18777	The Market at Nederland	162.85		487,456.54
12/10/2025	18776	Safelite Fulfillment, Inc.	236.74		487,619.39
12/10/2025	18775	NAPA AUTO PARTS	623.68		487,856.13
12/10/2025		Mitigation Customer		500.00	488,479.81
12/10/2025		Mitigation Customer		3,914.00	487,979.81
12/10/2025		Property Tax Revenues		21,258.36	484,065.81
12/09/2025	EFT	Microsoft Online	333.36		462,807.45
12/09/2025		Gilpin County - Mitigation/Inspection Fee		32,426.25	463,140.81
12/08/2025		Board Approved transfer to pay remainder of KCI Pay App #3		269,000.00	430,714.56
12/06/2025	EFT	Public Sector Health Care Group	14,185.67		161,714.56
12/02/2025	EFT	Hill Petroleum	1,195.24		175,900.23
12/01/2025	EFT	XCEL Energy	172.06		177,095.47
12/01/2025	EFT	Colorado Natural Gas Inc	101.01		177,267.53
12/01/2025	EFT	Colorado Natural Gas Inc	161.22		177,368.54
12/01/2025	EFT	Colorado Natural Gas Inc	170.48		177,529.76

Timberline Fire Protection District

1030 Colotrust Ending Balance: \$248,056.74

Date	Ref No.	Type	Payee Account	Memo	Class Location	Payment	Deposit Stat	Balance
12/31/2025	INTEREST			Interest Earned		\$1,002.50	R Auto	\$248,056.74
12/08/2025		Deposit	3220 Investment Income:Interest Earned	Board Approved transfer to pay remainder of KCI Pay App #3		\$269,000.00	R	\$247,054.24
		Transfer	1010 Wells Fargo Checking					