

TELLURIDE FIRE PROTECTION DISTRICT
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE –
BUDGET AND ACTUAL – GENERAL FUND

For the year ended December 31, 2012

	Original and Final Budget	Actual	Favorable (Unfavorable) Variance
REVENUES			
Taxes:			
Property taxes	\$ 1,976,162	\$ 1,971,012	\$ (5,150)
Specific ownership taxes	-	55,709	55,709
Interest on delinquent taxes	-	10,704	10,704
Charges for services	400,000	447,788	47,788
Permits and fees	32,000	155,398	123,398
Earnings on deposits and investments	9,000	19,624	10,624
Operating grants	-	7,123	7,123
Other	22,000	21,376	(624)
<i>Total Revenues</i>	2,439,162	2,688,734	249,572
EXPENDITURES			
Personnel	829,980	873,311	(43,331)
General operating	442,388	269,756	172,632
General and administrative	274,619	233,261	41,358
Ambulance	297,170	172,379	124,791
Pension expense	108,000	108,000	-
Fire prevention	130,002	95,580	34,422
Other	112,000	12,674	99,326
Capital outlay	-	71,289	(71,289)
Debt service			
Principal	231,607	231,607	-
Interest	5,701	5,701	-
<i>Total Expenditures</i>	2,431,467	2,073,558	357,909
<i>Excess of Revenues Over Expenditures</i>	7,695	615,176	607,481
OTHER FINANCING SOURCES (USES)			
Transfers (to)/from other funds	-	794,816	(794,816)
<i>Net Change in Fund Balance</i>	7,695	1,409,992	(1,402,297)
Fund Balance - beginning of the year		3,565,624	
Fund Balance - end of the year		\$ 4,975,616	

See accompanying notes.

TELLURIDE FIRE PROTECTION DISTRICT
SCHEDULE OF CHANGES IN NET POSITION – BUDGET AND ACTUAL
VOLUNTEER PENSION TRUST FUND

For the year ended December 31, 2012

	<u>Original and Final Budget</u>	<u>Actual</u>	<u>Favorable (Unfavorable) Variance</u>
Additions			
Contributions:			
District	\$ 108,000	\$ 108,000	\$ -
State	97,200	91,486	(5,714)
Investment revenues	-	145,274	145,274
<i>Total Additions</i>	<u>205,200</u>	<u>344,760</u>	<u>139,560</u>
Deductions			
Benefits	205,200	144,140	61,060
Administration	-	11,261	(11,261)
<i>Total Deductions</i>	<u>205,200</u>	<u>155,401</u>	<u>49,799</u>
<i>Change in Net Position</i>	<u>\$ -</u>	<u>189,359</u>	<u>\$ 189,359</u>
Net Position - January 1		<u>1,203,981</u>	
Net Position - December 31		<u>\$ 1,393,340</u>	

TELLURIDE FIRE PROTECTION DISTRICT
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE –
BUDGET AND ACTUAL – DEBT SERVICE FUND

For the year ended December 31, 2012

	Original and Final Budget	Actual	Favorable (Unfavorable) Variance
REVENUES			
Taxes			
Property taxes	\$ 397,625	\$ 396,934	\$ (691)
Specific ownership taxes	-	11,219	11,219
Interest on delinquent taxes	-	2,196	2,196
<i>Total Revenues</i>	397,625	410,349	12,724
EXPENDITURES			
General operating	-	11,959	(11,959)
Debt service			
Principal	220,000	220,000	-
Interest	177,625	177,625	-
<i>Total Expenditures</i>	397,625	409,584	(11,959)
<i>Excess of Revenues Over Expenditures</i>	\$ -	765	\$ 765
Fund Balance - beginning of the year		94,131	
Fund Balance - end of the year		\$ 94,896	