



# Treasurer's Report: Aug 2021

Southern Park County Fire Protection District

Mike Brandt, Treasurer

9/2/21

## The Southern Park County Fire Protection District

## Balance Sheet

As of August 31, 2021

09/02/21

Accrual Basis

	Aug 31, 21
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
<b>10000 · Bank Accounts</b>	
10101 · ColoTrust - General Fund	351,677.58
10102 · ColoTrust - Capital Reserve	100,342.25
10103 · ColoTrust - Capital Improvement	80,379.48
10105 · Sunflower (Ops Checking)	16,075.07
10106 · Sunflower (MED Account)	14,021.94
10400 · Petty Cash	1,148.94
<b>Total 10000 · Bank Accounts</b>	<b>563,645.26</b>
<b>Total Checking/Savings</b>	<b>563,645.26</b>
<b>Total Current Assets</b>	<b>563,645.26</b>
<b>Fixed Assets</b>	
<b>12000 · Fixed Assets</b>	
<b>12100 · Vehicles</b>	
12105 · 2002 Ford Excursion - CMD 9-1	14,982.26
12110 · 2005 Ford F550 - Squad 9-1	57,502.14
12115 · 1993 International - Engine 9-1	123,536.69
12120 · 1985 Freightliner - Tender 9-1	53,619.21
12123 · 1981 Chevy/ Pierce Brush 9-1	2,500.00
12125 · 2005 Ford F550 - Squad 9-2	53,548.86
12130 · 1986 Mercedes Unimog- Brush 9-2	85,611.56
12135 · 1986 Gruman GMC - Engine 9-2	6,500.00
12145 · 2005 Ford F350 - Squad 9-3	42,049.66
12150 · 1993 Pierce - Engine 9-3	9,000.00
12155 · 1995 Oshkosh - Tender 9-3	76,973.70
12165 · 2001 Ford F350 - Med 9-1	27,000.00
12170 · 1992 Ford E-350 - Med 9-2	8,000.00
12175 · 2005 GMC K 3500 - Med 9-3	44,747.23
12180 · Auxiliary Trailer	1,968.62
12181 · Kubota RTV-X1140 RTV 9-1	18,599.00
12195 · Kenworth Tender	126,907.96
<b>Total 12100 · Vehicles</b>	<b>753,046.89</b>
<b>12300 · Historical Record Corrections</b>	
12312 · Equipment - PC and Software	8,511.09
12313 · Equipment - Radio Towers / Comm	20,304.99
12314 · Equipment - Tools	5,796.39
<b>Total 12300 · Historical Record Corrections</b>	<b>34,612.47</b>
<b>12500 · Equipment, Fixtures &amp; Furniture</b>	
12505 · Fire Equipment	133,352.06
12510 · Medical Equipment	46,912.01
12520 · Radio Equipment	46,710.09
<b>Total 12500 · Equipment, Fixtures &amp; Furniture</b>	<b>226,974.16</b>
<b>12700 · Buildings</b>	
12710 · 1745 County Road 102-Station 1	157,765.48
12715 · 8340 County Road 102-Station 2	60,256.55
12720 · 2046 County Road 88-Station 3	87,087.15
<b>Total 12700 · Buildings</b>	<b>305,109.18</b>
<b>12800 · Land</b>	
12810 · Station 1 (Property)	10,000.00
12815 · Station 2 (Property)	23,689.32
12820 · Station 3 (Property)	22,500.00
<b>Total 12800 · Land</b>	<b>56,189.32</b>

## The Southern Park County Fire Protection District

## Balance Sheet

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09/02/21

Accrual Basis

	Aug 31, 21
12999 · <Less> Accumulated Depreciation	-891,742.08
<b>Total 12000 · Fixed Assets</b>	<b>484,189.94</b>
<b>Total Fixed Assets</b>	<b>484,189.94</b>
<b>Other Assets</b>	
11000 · Property Taxes Receivable	358,496.00
<b>Total Other Assets</b>	<b>358,496.00</b>
<b>TOTAL ASSETS</b>	<b>1,406,331.20</b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Accounts Payable</b>	
20001 · Accounts Payable	118,375.44
<b>Total Accounts Payable</b>	<b>118,375.44</b>
<b>Credit Cards</b>	
17000 · Visa Cards	
17001 · Visa 8797 <Fire Chief> INACTIVE	2,522.62
17004 · Visa - 3672 <Chief> INACTIVE	-102.31
17005 · Visa - 3953 <mkb>	1,055.09
17006 · Visa - 4563 Fire Chief><	-711.23
<b>Total 17000 · Visa Cards</b>	<b>2,764.17</b>
<b>Total Credit Cards</b>	<b>2,764.17</b>
<b>Other Current Liabilities</b>	
20000 · Payroll Liabilities	
20100 · FPPA	
20101 · FPPA D&D Payable	2,238.74
20102 · FPPA Defined Benefit	12,580.18
20103 · FPPA D&D Payable (Co)	-2,565.12
20104 · FPPA Defined Benefit (Co)	-13,471.96
<b>Total 20100 · FPPA</b>	<b>-1,218.16</b>
20200 · Colorado State Taxes	
20201 · CO SUTA Payable	-223.72
20202 · CO WH Tax Payable	-440.00
<b>Total 20200 · Colorado State Taxes</b>	<b>-663.72</b>
20300 · Federal Taxes and Withholding	
20301 · Federal FUTA Payable	-178.23
20302 · Federal WH Tax Payable	-2,333.99
20304 · Social Security Payable	-1,160.25
20300 · Federal Taxes and Withholding - Other	-234.98
<b>Total 20300 · Federal Taxes and Withholding</b>	<b>-3,907.45</b>
20000 · Payroll Liabilities - Other	192.42
<b>Total 20000 · Payroll Liabilities</b>	<b>-5,596.91</b>
21000 · Deferred Revenue	358,496.00
<b>Total Other Current Liabilities</b>	<b>352,899.09</b>
<b>Total Current Liabilities</b>	<b>474,038.70</b>
<b>Total Liabilities</b>	<b>474,038.70</b>

The Southern Park County Fire Protection District

**Balance Sheet**

As of August 31, 2021

09/02/21

Accrual Basis

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	<u>Aug 31, 21</u>
Equity	
14000 · Net Investment in Fixed Assets	1,223,567.31
26000 · Retained Earnings	15,811.45
30000 · Opening Balance Equity	-413,656.84
Net Income	106,570.58
	<hr/>
Total Equity	932,292.50
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<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u><u>1,406,331.20</u></u></b>

## The Southern Park County Fire Protection District

## Profit &amp; Loss

August 2021

09/02/21

Accrual Basis

	Aug 21
<b>Ordinary Income/Expense</b>	
<b>Income</b>	
40000 · General Revenue	
40100 · District Tax Collected	
40101 · Current Tax Collected	12,003.12
40104 · Specific Ownership Tax	4,481.57
	<hr/>
Total 40100 · District Tax Collected	16,484.69
40200 · Interest Income	
40103 · Interest on Tax Collected	334.73
40201 · ColoTrust Interest Income	11.81
40202 · Sunflower Bank Interest Income	0.20
	<hr/>
Total 40200 · Interest Income	346.74
40300 · Program and Service Income	30.00
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Total 40000 · General Revenue	16,861.43
<b>Total Income</b>	<hr/> 16,861.43
<b>Expense</b>	
20500 · Payroll Expenses	
20501 · FPPA Expenses	694.00
20502 · Chief's Salary	4,750.00
20503 · Shift Pay	2,500.00
20505 · Company Payroll Expenses	843.56
20507 · Admin Pay	200.00
20500 · Payroll Expenses - Other	2,190.00
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Total 20500 · Payroll Expenses	11,177.56
70000 · Services, Supplies & Equipment	
70100 · Materials, Supplies & Equipment	
70102 · Medical Supplies & Equipment	
Ambulance WiFi	162.72
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Total 70102 · Medical Supplies & Equipment	162.72
70105 · Equipment Rental	50.00
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Total 70100 · Materials, Supplies & Equipment	212.72
70200 · Contract Services	
70204 · EMS Billing Services	39.94
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Total 70200 · Contract Services	39.94
70400 · Administrative Expenses	
70401 · County Treasurer Fees	370.15
70406 · Insurance Expense	1,410.00
70407 · Bank Service Charges	
11001 · Sunflower (MED)	14.00
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Total 70407 · Bank Service Charges	14.00
	<hr/>
Total 70400 · Administrative Expenses	1,794.15
<b>Total 70000 · Services, Supplies &amp; Equipment</b>	<hr/> 2,046.81
80000 · Building & Fleet Services	
80200 · Utilities	
80201 · Telephone Expense	-21.61
80202 · Electric	178.59
80204 · Trash	117.95
80205 · Internet	89.95
	<hr/>
Total 80200 · Utilities	364.88

The Southern Park County Fire Protection District  
**Profit & Loss**  
August 2021

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	<u>Aug 21</u>
80300 · Fleet Maintenance	
80305 · Fire Apparatus	
80500 · Fleet Maint. General Supplies	
80501 · Vehicle Fuels	599.12
Total 80500 · Fleet Maint. General Supplies	<u>599.12</u>
Total 80305 · Fire Apparatus	<u>599.12</u>
Total 80300 · Fleet Maintenance	<u>599.12</u>
Total 80000 · Building & Fleet Services	<u>964.00</u>
Total Expense	<u>14,188.37</u>
Net Ordinary Income	<u>2,673.06</u>
Net Income	<u><u>2,673.06</u></u>

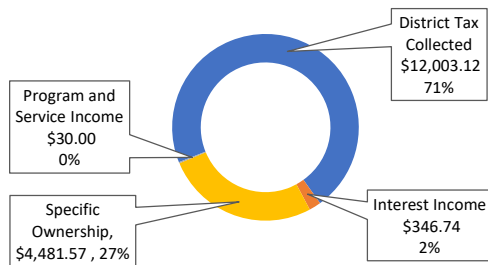
### August 2021 Monthly Budget

Income							
	Transactions	Budget	Over/(Under)	YTD Trx	YTD Budget	YTD Over/(Under)	Annual Budget
District Tax Collected	\$ 12,003.12	\$ 3,584.96	\$ 8,418.16	\$ 347,030.33	\$ 347,741.50	\$ (711.17)	\$ 358,496.39
Delinquent Taxes	\$ -	\$ -	\$ -	\$ (667.42)	\$ -	\$ (667.42)	\$ -
Interest Income	\$ 346.74	\$ 316.67	\$ 30.07	\$ (57.33)	\$ 2,533.33	\$ (2,590.66)	\$ 3,800.00
Specific Ownership	\$ 4,481.57	\$ 2,000.00	\$ 2,481.57	\$ 9,379.63	\$ 3,166.67	\$ 6,212.96	\$ 24,000.00
Program and Service Income	\$ 30.00	\$ 166.67	\$ (136.67)	\$ 4,928.06	\$ 1,333.33	\$ 3,594.73	\$ 2,000.00
<b>Income:</b>	<b>\$ 16,861.43</b>	<b>\$ 6,068.30</b>	<b>\$ 10,793.13</b>	<b>\$ 360,613.27</b>	<b>\$ 354,774.84</b>	<b>\$ 5,838.43</b>	<b>\$ 388,296.39</b>

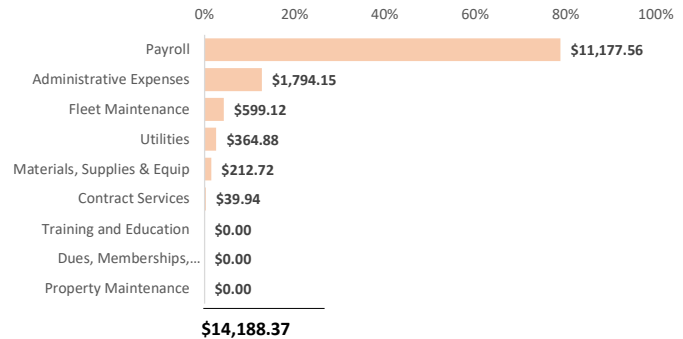
Expenses							
Payroll	\$ 11,177.56	\$ 8,717.00	\$ 2,460.56	\$ 73,446.37	\$ 69,736.00	\$ 3,710.37	\$ 104,604.00
Materials, Supplies & Equip	\$ 212.72	\$ 10,607.34	\$ (10,394.62)	\$ 5,379.15	\$ 84,858.74	\$ (79,479.59)	\$ 127,288.11
Contract Services	\$ 39.94	\$ 944.17	\$ (904.23)	\$ 1,362.45	\$ 7,553.33	\$ (6,190.88)	\$ 11,330.00
Training and Education	\$ -	\$ 916.67	\$ (916.67)	\$ 384.31	\$ 7,333.33	\$ (6,949.02)	\$ 11,000.00
Administrative Expenses	\$ 1,794.15	\$ 2,952.99	\$ (1,158.84)	\$ 12,677.21	\$ 23,623.93	\$ (10,946.72)	\$ 35,435.89
Dues, Memberships, Licenses	\$ -	\$ 100.00	\$ (100.00)	\$ 1,263.54	\$ 800.00	\$ 463.54	\$ 1,200.00
Property Maintenance	\$ -	\$ 3,600.17	\$ (3,600.17)	\$ 19,563.69	\$ 28,801.33	\$ (9,237.64)	\$ 43,202.00
Utilities	\$ 364.88	\$ 1,185.61	\$ (820.73)	\$ 12,268.51	\$ 9,484.92	\$ 2,783.59	\$ 14,227.38
Fleet Maintenance	\$ 599.12	\$ 3,335.25	\$ (2,736.13)	\$ 126,297.31	\$ 26,682.03	\$ 99,615.28	\$ 40,023.05
<b>Expenses:</b>	<b>\$ 14,188.37</b>	<b>\$ 32,359.20</b>	<b>\$ (18,170.83)</b>	<b>\$ 252,642.54</b>	<b>\$ 258,873.62</b>	<b>\$ (6,231.08)</b>	<b>\$ 388,310.43</b>

**Net Income/Loss:** \$ 2,673.06    \$ (26,290.91)    \$ 28,963.97    \$ 107,970.73    \$ 95,901.22    \$ 12,069.51    \$ (14.04)

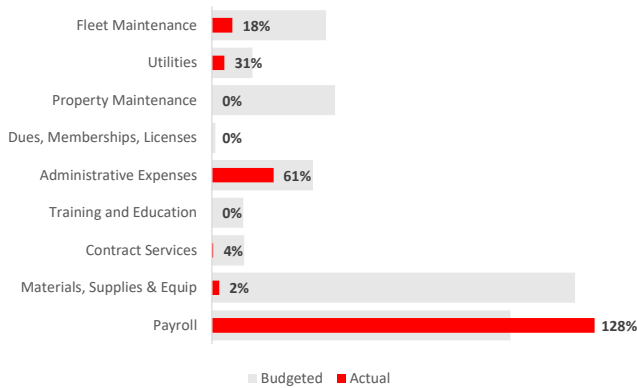
Current Month: District Income



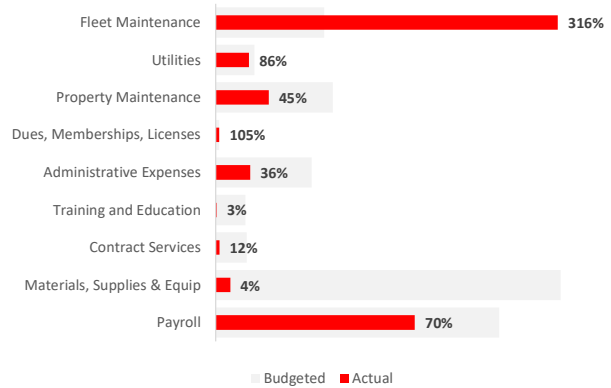
Current Month: District Expenses (ranked)



Current Month: Budget vs Actual



YTD: Budget vs Actual



# August 2021 District Financial Report

## Banking and Investments

General Fund		ColoTrust		Capital Improvement	
Beginning Balance:	\$ 350,220.59	Beginning Balance:	\$ 100,340.00	Beginning Balance:	\$ 80,377.64
Inflows:	\$ 16,457.02	Inflows:	\$ 2.25	Inflows:	\$ 1.84
Outflow:	\$ 15,000.00	Outflow:	\$ -	Outflow:	\$ -
<b>Ending Balance:</b>	<b>\$ 351,677.61</b>	<b>Ending Balance:</b>	<b>\$ 100,342.25</b>	<b>Ending Balance:</b>	<b>\$ 80,379.48</b>

Sunflower Bank		Other District Income	
<b>Operations</b>		<b>Petty Cash</b>	
Operations Checking:	\$ 22,597.92	Beginning Balance:	\$ 1,148.94
Inflows:	\$ 15,030.20	Inflows:	\$ -
Outflow:	\$ 18,002.40	Outflow:	\$ -
<b>Ending Balance:</b>	<b>\$ 19,625.72</b>	<b>Ending Balance:</b>	<b>\$ 1,148.94</b>

Medical Billing	
Beginning Balance:	\$ 14,075.88
Inflows:	\$ -
Outflow:	\$ 53.94
<b>Ending Balance:</b>	<b>\$ 14,021.94</b>

ColoTrust Available Funds:	\$ 532,399.34	Sunflower Available Funds:	\$ 33,647.66
<b>Total ALL Accounts:</b>	<b>\$ 567,195.94</b>		
<b>Total Avail Funds</b>	<b>\$ 567,195.94</b>		

### Expenses: Actual vs. Budget

For the Month	Actual	Budget	Over/(Under)
District Income	\$ 16,861.43	\$ 6,068.30	\$ 10,793.13
District Expenses	\$ 14,188.37	\$ 32,359.20	\$ (18,170.83)
<b>Net Income/(Loss)</b>	<b>\$ 2,673.06</b>	<b>\$ (26,290.91)</b>	<b>\$ 28,963.97</b>

For the Year	Actual	Budget	Over/(Under)
District Income	\$ 360,613.27	\$ 354,774.84	\$ 5,838.43
District Expenses	\$ 252,642.54	\$ 258,873.62	\$ (6,231.08)
<b>Net Income/(Loss)</b>	<b>\$ 107,970.73</b>	<b>\$ 95,901.22</b>	<b>\$ 12,069.51</b>

### Budget Highlights

#### Month to Date

Income: \$ 10,793.13 Received more / (less) than expected  
 Expenses: \$ (18,170.83) Spent more / (less) than expected (no brackets = over budget)

#### Year to Date:

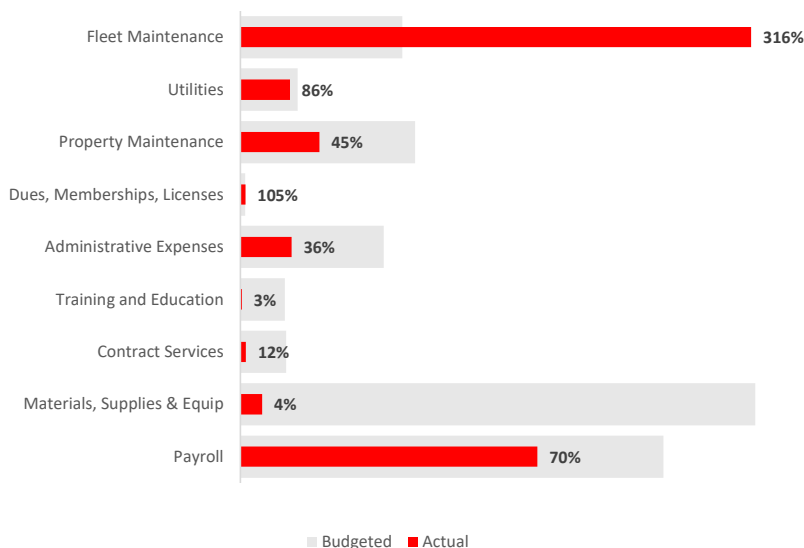
Income: \$ 5,838.43 Received more / (less) than expected  
 Expenses: \$ (6,231.08) Spent more / (less) than expected (no brackets = over budget)

All other accounts have an expenditure variance from budget under \$500.

Respectfully submitted,

Sean English, SPCFPD Treasurer

### Annual Budget: Budget vs Actual



Notes for Treasurer's Report: August 2021

**Funds transferred:**

\$15,000 from Colorado Trust to Sunflower Ops account

**Deposits**

Taxes: \$16,449.27      Permits/Donations: \$30.00

**Bills paid Electronically or by Check:**

To:	For	Aug-21
Boundtree	Medical Supplies	\$ 209.86
Coaty Marchant Woods	Legal	\$ 30.00
FPPA	Pension	\$ 2,976.20 <sup>1</sup>
IREA (2000)	Electrical Sta 3	\$ 24.77
IREA (4700)	Electrical Sta 2	\$ 24.51
IREA (7100)	Electrical Sta 1	\$ 129.31
Park Cty Road & Bridge	Fuel	\$ 599.12
Pinnacol	Insurance	\$ 1,929.00
QuickBooks	Payroll	\$ 6,726.52
South Park Tel	Repeater/Internet	\$ 118.34
Teller County Waste	Trash	\$ 117.95
US Treasury	US Tax Withholding	\$ 3,167.72
US Treasury	FUTA	\$ 21.30
Verizon (new)	Ambulance WiFi	\$ 162.68
Visa	Chief's card	\$ 1,445.75
Visa	Mike	\$ 57.16

<sup>1</sup> extra FPPA expense to catch up on Apayments due for A. Stahly after status change to salaried position.