



# Treasurer's Report: Oct 2021

Southern Park County Fire Protection District

Mike Brandt, Treasurer

10/2/21

## The Southern Park County Fire Protection District

## Balance Sheet

As of October 31, 2021

11/02/21

Accrual Basis

	Oct 31, 21
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
<b>10000 · Bank Accounts</b>	
10101 · ColoTrust - General Fund	249,944.67
10102 · ColoTrust - Capital Reserve	100,345.14
10103 · ColoTrust - Capital Improvement	171,382.47
10105 · Sunflower (Ops Checking)	9,618.77
10106 · Sunflower (MED Account)	13,024.31
10400 · Petty Cash	1,042.25
<b>Total 10000 · Bank Accounts</b>	<b>545,357.61</b>
<b>Total Checking/Savings</b>	<b>545,357.61</b>
<b>Total Current Assets</b>	<b>545,357.61</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

11/02/21

## Balance Sheet

Accrual Basis

As of October 31, 2021

	Oct 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>1,388,043.55</b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Accounts Payable</b>	
20001 · Accounts Payable	118,406.62
<b>Total Accounts Payable</b>	<b>118,406.62</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>	1,388.11
17006 · Visa - 4563 Fire Chief><	-710.35
<b>Total 17000 · Visa Cards</b>	<b>3,098.07</b>
<b>Total Credit Cards</b>	<b>3,098.07</b>
<b>Other Current Liabilities</b>	
20000 · Payroll Liabilities	
20100 · FPPA	
20101 · FPPA D&D Payable	2,446.94
20102 · FPPA Defined Benefit	13,759.98
20103 · FPPA D&D Payable (Co)	-2,773.32
20104 · FPPA Defined Benefit (Co)	-14,651.76
<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	1,131.98
<b>Total 20000 · Payroll Liabilities</b>	<b>-4,657.35</b>
21000 · Deferred Revenue	358,496.00
<b>Total Other Current Liabilities</b>	<b>353,838.65</b>
<b>Total Current Liabilities</b>	<b>475,343.34</b>
<b>Total Liabilities</b>	<b>475,343.34</b>

The Southern Park County Fire Protection District

**Balance Sheet**

As of October 31, 2021

Accrual Basis

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	<u>Oct 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	86,978.29
	<hr/>
Total Equity	912,700.21
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<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u><u>1,388,043.55</u></u></b>

## The Southern Park County Fire Protection District

## Profit &amp; Loss

October 2021

	<u>Oct 21</u>
Ordinary Income/Expense	
Income	
40000 · General Revenue	
40100 · District Tax Collected	
40101 · Current Tax Collected	690.01
40104 · Specific Ownership Tax	3,762.87
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Total 40100 · District Tax Collected	4,452.88
40200 · Interest Income	
40103 · Interest on Tax Collected	33.59
40201 · ColoTrust Interest Income	7.35
40202 · Sunflower Bank Interest Income	0.16
	<hr/>
Total 40200 · Interest Income	41.10
40300 · Program and Service Income	
40303 · Medical Billing <Income>	908.82
	<hr/>
Total 40300 · Program and Service Income	908.82
Total 40000 · General Revenue	<hr/> 5,402.80
Total Income	5,402.80
Expense	
20500 · Payroll Expenses	
20501 · FPPA Expenses	694.00
20502 · Chief's Salary	4,750.00
20503 · Shift Pay	1,550.00
20505 · Company Payroll Expenses	259.97
20507 · Admin Pay	100.00
20500 · Payroll Expenses - Other	2,190.00
	<hr/>
Total 20500 · Payroll Expenses	9,543.97
66900 · Reconciliation Discrepancies	-0.01
70000 · Services, Supplies & Equipment	
70100 · Materials, Supplies & Equipment	
70101 · Firefighting Supplies & Equip	765.00
70102 · Medical Supplies & Equipment	315.60
70105 · Equipment Rental	100.00
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Total 70100 · Materials, Supplies & Equipment	1,180.60
70200 · Contract Services	
70201 · Legal Services	30.00
	<hr/>
Total 70200 · Contract Services	30.00
70300 · Training and Education	
70302 · EMS Training and Education	266.25
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Total 70300 · Training and Education	266.25
70400 · Administrative Expenses	
70401 · County Treasurer Fees	21.71
70406 · Insurance Expense	519.00
70407 · Bank Service Charges	
11001 · Sunflower (MED)	14.00
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Total 70407 · Bank Service Charges	14.00

## The Southern Park County Fire Protection District

11/02/21

## Profit &amp; Loss

Accrual Basis

October 2021

	<u>Oct 21</u>
70450 · General Administrative Expenses	
70460 · Meeting Services and Expenses	
70462 · Teleconference and Webinar	82.32
<b>Total 70460 · Meeting Services and Expenses</b>	<u>82.32</u>
<b>Total 70450 · General Administrative Expenses</b>	<u>82.32</u>
<b>Total 70400 · Administrative Expenses</b>	<u>637.03</u>
<b>Total 70000 · Services, Supplies &amp; Equipment</b>	2,113.88
80000 · Building & Fleet Services	
80100 · Property Maintenance	
80101 · Station Repairs and Maintenance	1,377.15
<b>Total 80100 · Property Maintenance</b>	<u>1,377.15</u>
80200 · Utilities	
80201 · Telephone Expense	97.54
80202 · Electric	199.52
80204 · Trash	117.95
80205 · Internet	179.90
<b>Total 80200 · Utilities</b>	<u>594.91</u>
<b>Total 80000 · Building &amp; Fleet Services</b>	<u>1,972.06</u>
<b>Total Expense</b>	<u>13,629.90</u>
<b>Net Ordinary Income</b>	<u>-8,227.10</u>
<b>Net Income</b>	<u><u>-8,227.10</u></u>

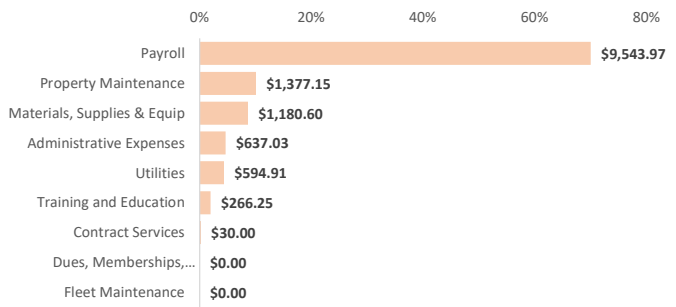
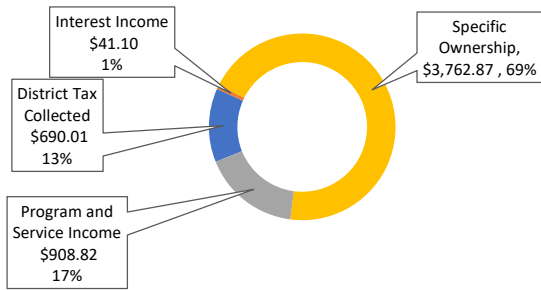
**October 2021 Monthly Budget**

Income							
	Transactions	Budget	Over/(Under)	YTD Trx	YTD Budget	YTD Over/(Under)	Annual Budget
District Tax Collected	\$ 690.01	\$ 3,584.96	\$ (2,894.95)	\$ 352,808.41	\$ 354,911.43	\$ (2,103.02)	\$ 358,496.39
Delinquent Taxes	\$ -	\$ -	\$ -	\$ (667.42)	\$ -	\$ (667.42)	\$ -
Interest Income	\$ 41.10	\$ 316.67	\$ (275.57)	\$ 188.50	\$ 3,166.67	\$ (2,978.17)	\$ 3,800.00
Specific Ownership	\$ 3,762.87	\$ 2,000.00	\$ 1,762.87	\$ 8,690.93	\$ 3,500.00	\$ 5,190.93	\$ 24,000.00
Program and Service Income	\$ 908.82	\$ 166.67	\$ 742.15	\$ 5,836.88	\$ 1,666.67	\$ 4,170.21	\$ 2,000.00
<b>Income:</b>	<b>\$ 5,402.80</b>	<b>\$ 6,068.30</b>	<b>\$ (665.50)</b>	<b>\$ 366,857.30</b>	<b>\$ 363,244.76</b>	<b>\$ 3,612.54</b>	<b>\$ 388,296.39</b>

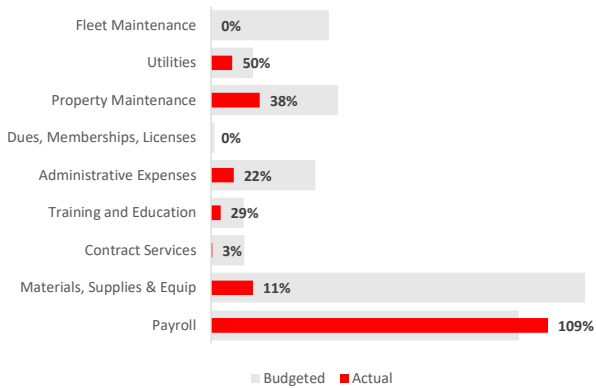
Expenses							
Payroll	\$ 9,543.97	\$ 8,717.00	\$ 826.97	\$ 93,018.19	\$ 87,170.00	\$ 5,848.19	\$ 104,604.00
Materials, Supplies & Equip	\$ 1,180.60	\$ 10,607.34	\$ (9,426.74)	\$ 6,690.93	\$ 106,073.42	\$ (99,382.49)	\$ 127,288.11
Contract Services	\$ 30.00	\$ 944.17	\$ (914.17)	\$ 1,392.45	\$ 9,441.67	\$ (8,049.22)	\$ 11,330.00
Training and Education	\$ 266.25	\$ 916.67	\$ (650.42)	\$ 650.56	\$ 9,166.67	\$ (8,516.11)	\$ 11,000.00
Administrative Expenses	\$ 637.03	\$ 2,952.99	\$ (2,315.96)	\$ 14,046.94	\$ 29,529.91	\$ (15,482.97)	\$ 35,435.89
Dues, Memberships, Licenses	\$ -	\$ 100.00	\$ (100.00)	\$ 1,263.54	\$ 1,000.00	\$ 263.54	\$ 1,200.00
Property Maintenance	\$ 1,377.15	\$ 3,600.17	\$ (2,223.02)	\$ 20,940.84	\$ 36,001.67	\$ (15,060.83)	\$ 43,202.00
Utilities	\$ 594.91	\$ 1,185.61	\$ (590.70)	\$ 13,307.89	\$ 11,856.15	\$ 1,451.74	\$ 14,227.38
Fleet Maintenance	\$ -	\$ 3,335.25	\$ (3,335.25)	\$ 126,297.31	\$ 33,352.54	\$ 92,944.77	\$ 40,023.05
<b>Expenses:</b>	<b>\$ 13,629.91</b>	<b>\$ 32,359.20</b>	<b>\$ (18,729.29)</b>	<b>\$ 277,608.65</b>	<b>\$ 323,592.02</b>	<b>\$ (45,983.37)</b>	<b>\$ 388,310.43</b>

**Net Income/Loss:** \$ (8,227.11) \$ (26,290.91) \$ 18,063.80 \$ 89,248.65 \$ 39,652.74 \$ 49,595.91 \$ (14.04)

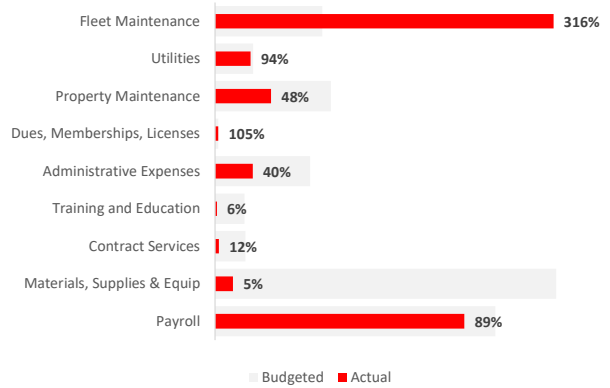
**Current Month: District Income** **Current Month: District Expenses (ranked)**



**Current Month: Budget vs Actual**



**YTD: Budget vs Actual**



# October 2021 District Financial Report

## Banking and Investments

		ColoTrust			
General Fund		Capital Reserve		Capital Improvement	
Beginning Balance:	\$ 346,475.71	Beginning Balance:	\$ 100,343.74	Beginning Balance:	\$ 80,380.72
Inflows:	\$ 4,468.96	Inflows:	\$ 1.40	Inflows:	\$ 11,878.45
Outflow:	\$ 101,000.00	Outflow:	\$ -	Outflow:	\$ -
<b>Ending Balance:</b>	<b>\$ 249,944.67</b>	<b>Ending Balance:</b>	<b>\$ 100,345.14</b>	<b>Ending Balance:</b>	<b>\$ 92,259.17</b>

Sunflower Bank		Other District Income			
Operations		Medical Billing		Petty Cash	
Beginning Balance:	\$ 19,971.94	Beginning Balance:	\$ 14,007.94	Beginning Balance:	\$ 1,042.25
Inflows:	\$ 11,878.61	Inflows:	\$ 908.82	Inflows:	
Outflow:	\$ 17,385.44	Outflow:	\$ 1,892.45	Outflow:	
<b>Ending Balance:</b>	<b>\$ 14,465.11</b>	<b>Ending Balance:</b>	<b>\$ 13,024.31</b>	<b>Ending Balance:</b>	<b>\$ 1,042.25</b>

ColoTrust Available Funds:	\$ 442,548.98	Sunflower Available Funds:	\$ 27,489.42
<b>Total ALL Accounts:</b>	<b>\$ 471,080.65</b>		
<b>Total Avail Funds</b>	<b>\$ 471,080.65</b>		

### Expenses: Actual vs. Budget

For the Month	Actual	Budget	Over/(Under)
District Income	\$ 5,402.80	\$ 6,068.30	\$ (665.50)
District Expenses	\$ 13,629.91	\$ 32,359.20	\$ (18,729.29)
<b>Net Income/(Loss)</b>	<b>\$ (8,227.11)</b>	<b>\$ (26,290.91)</b>	<b>\$ 18,063.80</b>

For the Year	Actual	Budget	Over/(Under)
District Income	\$ 366,857.30	\$ 363,244.76	\$ 3,612.54
District Expenses	\$ 89,248.65	\$ 39,652.74	\$ 49,595.91
<b>Net Income/(Loss)</b>			

### Budget Highlights

#### Month to Date

Income:	\$ (665.50)	Received more / (less) than expected
Expenses:	\$ (18,729.29)	Spent more / (less) than expected (no brackets = over budget)

#### Year to Date:

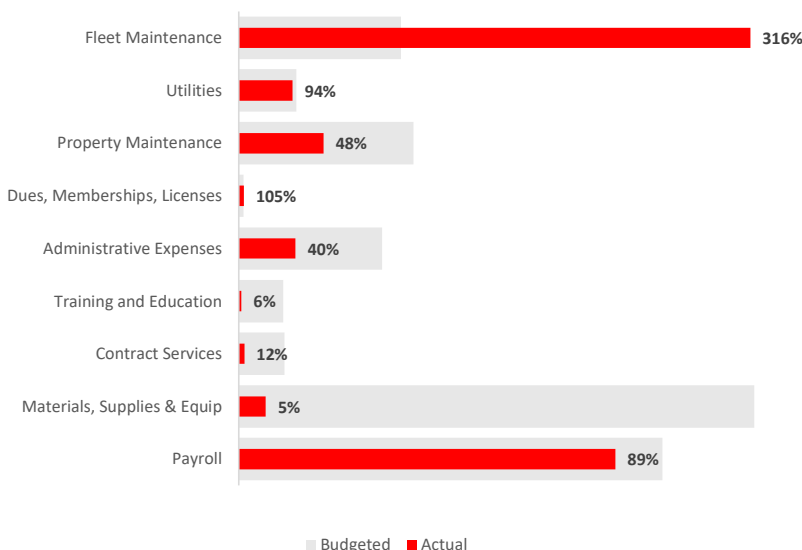
Income:	\$ 3,612.54	Received more / (less) than expected
Expenses:	\$ (45,983.37)	Spent more / (less) than expected (no brackets = over budget)

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: Oct 2021

**Funds transferred:**

\$10,000.00 from Colorado Trust General account to Sunflower Operations account.

\$91,000.00 from Colorado Trust General account to Colorado Trust Capital Improvement account.

\$ 1,878.45 from Sunflower Medical account to Sunflower Operations account for Bound Tree charges.

**Deposits**

Taxes: \$4,452.88

Medical income: \$908.82

Permits/Donations: \$0.00p

**Bills paid Electronically or by Check:**

<b>To:</b>	<b>For</b>	<b>Oct-21</b>
Boundtree	Medical Supplies	\$ 1,878.45 <sup>1</sup>
FPPA	Pension	\$ 1,596.20
CORE/IREA (2000)	Electrical Sta 3	\$ 24.16
CORE/IREA (4700)	Electrical Sta 2	\$ 32.01
CORE/IREA (7100)	Electrical Sta 1	\$ 143.35
MarGas		\$ -
Park Cty Road & Bridge	Fuel	\$ 1,277.50
Pinnacol	Insurance	\$ 519.00
VFIS	Insurance	\$ 509.00
QuickBooks	Payroll	\$ 6,088.90
South Park Tel	Repeater/Internet	\$ 188.72
Teller County Waste	Trash	\$ 117.95
<b>US Treasury</b>	US Tax Withholding	\$ 1,298.72
<b>US Treasury</b>	FUTA	\$ 9.00
<b>CO Dept of Revenue</b>	State Tax	\$ 904.00
<b>CO StateTreasurer</b>	State Unemployment	\$ 40.14
Visa	Chief's card	\$ 3,363.23 <sup>2</sup>
Visa	Mike	\$ 55.16
G. Traceski	Reimbursement	\$ 266.25
ROI Fire	Chair,Cal'n	\$ 765.00

**Exceptional expenses:**

<sup>1</sup>Medical supplies from Bound Tree \$1,562.85

<sup>2</sup> Repair of Squad 9-3 (paid via chief's VISA): \$2,353.89