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Treasurer's Report: Dec 2021

Southern Park County Fire Protection District

Mike Brandt, Treasurer

1/6/22

The Southern Park County Fire Protection District

Balance Sheet

01/06/22

As of December 31, 2021

Accrual Basis

	Dec 31, 21
ASSETS	
Current Assets	
Checking/Savings	
10000 · Bank Accounts	
10101 · ColoTrust - General Fund	122,189.19
10102 · ColoTrust - Capital Reserve	100,351.42
10103 · ColoTrust - Capital Improvement	171,393.18
10105 · Sunflower (Ops Checking)	7,228.53
10106 · Sunflower (MED Account)	14,464.76
10400 · Petty Cash	1,042.25
Total 10000 · Bank Accounts	416,669.33
Total Checking/Savings	416,669.33
Total Current Assets	416,669.33
Fixed Assets	
12000 · Fixed Assets	
12100 · Vehicles	
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
Total 12100 · Vehicles	753,046.89
12300 · Historical Record Corrections	
12312 · Equipment - PC and Software	8,511.09
12313 · Equipment - Radio Towers / Comm	20,304.99
12314 · Equipment - Tools	5,796.39
Total 12300 · Historical Record Corrections	34,612.47
12500 · Equipment, Fixtures & Furniture	
12505 · Fire Equipment	133,352.06
12510 · Medical Equipment	46,912.01
12520 · Radio Equipment	46,710.09
Total 12500 · Equipment, Fixtures & Furniture	226,974.16
12700 · Buildings	
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
Total 12700 · Buildings	305,109.18
12800 · Land	
12810 · Station 1 (Property)	10,000.00
12815 · Station 2 (Property)	23,689.32
12820 · Station 3 (Property)	22,500.00
Total 12800 · Land	56,189.32

The Southern Park County Fire Protection District

Balance Sheet

01/06/22

As of December 31, 2021

Accrual Basis

	Dec 31, 21
12999 · <Less> Accumulated Depreciation	-891,742.08
Total 12000 · Fixed Assets	484,189.94
Total Fixed Assets	484,189.94
Other Assets	
11000 · Property Taxes Receivable	358,496.00
Total Other Assets	358,496.00
TOTAL ASSETS	1,259,355.27
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
20001 · Accounts Payable	118,376.62
Total Accounts Payable	118,376.62
Credit Cards	
17000 · Visa Cards	
17001 · Visa 8797 <Fire Chief> INACTIVE	2,522.62
17004 · Visa - 3672 <Chief> INACTIVE	-102.31
17005 · Visa - 3953 <mkb>	649.41
17006 · Visa - 4563 Fire Chief><	-710.35
Total 17000 · Visa Cards	2,359.37
Total Credit Cards	2,359.37
Other Current Liabilities	
20000 · Payroll Liabilities	
20100 · FPPA	
20101 · FPPA D&D Payable	2,759.24
20102 · FPPA Defined Benefit	15,529.68
20103 · FPPA D&D Payable (Co)	-3,085.62
20104 · FPPA Defined Benefit (Co)	-16,421.46
Total 20100 · FPPA	-1,218.16
20200 · Colorado State Taxes	
20201 · CO SUTA Payable	-242.91
20202 · CO WH Tax Payable	-440.00
Total 20200 · Colorado State Taxes	-682.91
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
Total 20300 · Federal Taxes and Withholding	-3,907.45
20000 · Payroll Liabilities - Other	-446.85
Total 20000 · Payroll Liabilities	-6,255.37
21000 · Deferred Revenue	358,496.00
Total Other Current Liabilities	352,240.63
Total Current Liabilities	472,976.62
Total Liabilities	472,976.62

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The Southern Park County Fire Protection District

Balance Sheet

01/06/22

As of December 31, 2021

Accrual Basis

	<u>Dec 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	-39,343.27
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Total Equity	786,378.65
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TOTAL LIABILITIES & EQUITY	<u>1,259,355.27</u>

The Southern Park County Fire Protection District

01/06/22

Profit & Loss

Accrual Basis

December 2021

	Dec 21
Ordinary Income/Expense	
Income	
40000 · General Revenue	
40100 · District Tax Collected	
40101 · Current Tax Collected	4,626.22
40102 · Delinquent Tax Collected	12.40
40104 · Specific Ownership Tax	3,444.52
Total 40100 · District Tax Collected	8,083.14
40200 · Interest Income	
40103 · Interest on Tax Collected	326.19
40201 · ColoTrust Interest Income	16.52
40202 · Sunflower Bank Interest Income	0.64
Total 40200 · Interest Income	343.35
40300 · Program and Service Income	
40301 · Donations	700.00
40303 · Medical Billing <Income>	1,661.03
40300 · Program and Service Income - Other	15.00
Total 40300 · Program and Service Income	2,376.03
Total 40000 · General Revenue	10,802.52
Total Income	10,802.52
Expense	
20500 · Payroll Expenses	
20501 · FPPA Expenses	694.00
20502 · Chief's Salary	4,750.00
20503 · Shift Pay	1,150.00
20505 · Company Payroll Expenses	198.95
20500 · Payroll Expenses - Other	2,210.00
Total 20500 · Payroll Expenses	9,002.95
63400 · Interest Expense	61.91
70000 · Services, Supplies & Equipment	
70100 · Materials, Supplies & Equipment	
70102 · Medical Supplies & Equipment	
Ambulance WiFi	156.40
70102 · Medical Supplies & Equipment - Other	96,380.97
Total 70102 · Medical Supplies & Equipment	96,537.37
70105 · Equipment Rental	50.00
Total 70100 · Materials, Supplies & Equipment	96,587.37
70300 · Training and Education	
70301 · Fire Training	40.00
Total 70300 · Training and Education	40.00
70400 · Administrative Expenses	
70401 · County Treasurer Fees	148.94
70407 · Bank Service Charges	
11001 · Sunflower (MED)	5.00
Total 70407 · Bank Service Charges	5.00

The Southern Park County Fire Protection District

01/06/22

Profit & Loss

Accrual Basis

December 2021

	<u>Dec 21</u>
70450 · General Administrative Expenses	
70460 · Meeting Services and Expenses	
70462 · Teleconference and Webinar	41.16
Total 70460 · Meeting Services and Expenses	<u>41.16</u>
Total 70450 · General Administrative Expenses	<u>41.16</u>
Total 70400 · Administrative Expenses	<u>195.10</u>
Total 70000 · Services, Supplies & Equipment	96,822.47
80000 · Building & Fleet Services	
80100 · Property Maintenance	4,334.31
80200 · Utilities	
80201 · Telephone Expense	48.77
80202 · Electric	292.92
80203 · Gas (LPG)	434.90
80204 · Trash	124.00
80205 · Internet	89.95
Total 80200 · Utilities	<u>990.54</u>
80300 · Fleet Maintenance	
80305 · Fire Apparatus	
80500 · Fleet Maint. General Supplies	
80501 · Vehicle Fuels	499.32
Total 80500 · Fleet Maint. General Supplies	<u>499.32</u>
Total 80305 · Fire Apparatus	<u>499.32</u>
Total 80300 · Fleet Maintenance	<u>499.32</u>
Total 80000 · Building & Fleet Services	<u>5,824.17</u>
Total Expense	<u>111,711.50</u>
Net Ordinary Income	<u>-100,908.98</u>
Net Income	<u><u>-100,908.98</u></u>

The Southern Park County Fire Protection District

Profit & Loss

01/06/22

January through December 2021

Accrual Basis

	Jan - Dec 21
Ordinary Income/Expense	
Income	
40000 · General Revenue	
40100 · District Tax Collected	
40101 · Current Tax Collected	357,978.56
40102 · Delinquent Tax Collected	-2,486.52
40104 · Specific Ownership Tax	43,748.34
Total 40100 · District Tax Collected	399,240.38
40200 · Interest Income	
40103 · Interest on Tax Collected	470.23
40201 · ColoTrust Interest Income	227.05
40202 · Sunflower Bank Interest Income	3.23
Total 40200 · Interest Income	700.51
40300 · Program and Service Income	
40307 Telehealth program	3,002.25
40301 · Donations	3,300.00
40303 · Medical Billing <Income>	4,750.22
40305 · Refunds	969.59
40306 · Public Education	10.00
40300 · Program and Service Income - Other	1,405.00
Total 40300 · Program and Service Income	13,437.06
40400 · Other Income	
40401 · Sale of Assets	4,000.00
40410 · Miscellaneous Income	5,241.73
Total 40400 · Other Income	9,241.73
Total 40000 · General Revenue	422,619.68
Total Income	422,619.68
Expense	
20500 · Payroll Expenses	
20501 · FPPA Expenses	7,014.09
20502 · Chief's Salary	61,000.00
20503 · Shift Pay	26,600.00
20505 · Company Payroll Expenses	4,926.04
20507 · Admin Pay	2,116.00
20500 · Payroll Expenses - Other	19,160.00
Total 20500 · Payroll Expenses	120,816.13
63400 · Interest Expense	61.91
66900 · Reconciliation Discrepancies	-0.01
70000 · Services, Supplies & Equipment	
70100 · Materials, Supplies & Equipment	
70101 · Firefighting Supplies & Equip	6,409.33
70102 · Medical Supplies & Equipment	
Ambulance WiFi	1,142.56
70102 · Medical Supplies & Equipment - Other	104,411.23
Total 70102 · Medical Supplies & Equipment	105,553.79
70103 · Uniforms	473.47
70104 · Radios	598.59
70105 · Equipment Rental	700.00
70106 · Office Supplies	995.40
Total 70100 · Materials, Supplies & Equipment	114,730.58

The Southern Park County Fire Protection District

Profit & Loss

01/06/22

January through December 2021

Accrual Basis

	Jan - Dec 21
70200 · Contract Services	
70206 Records	100.00
70201 · Legal Services	1,293.50
70202 · Accounting Services	2,324.00
70204 · EMS Billing Services	537.68
Total 70200 · Contract Services	4,255.18
70300 · Training and Education	
70301 · Fire Training	80.00
70302 · EMS Training and Education	821.24
70300 · Training and Education - Other	157.69
Total 70300 · Training and Education	1,058.93
70400 · Administrative Expenses	
70401 · County Treasurer Fees	10,422.60
70402 · Postage	70.35
70403 · Legal Advertising and Filing	12.90
70406 · Insurance Expense	21,595.00
70407 · Bank Service Charges	
11001 · Sunflower (MED)	127.00
Total 70407 · Bank Service Charges	127.00
70450 · General Administrative Expenses	
70430 · Vehicle license fees	12.44
70460 · Meeting Services and Expenses	
70462 · Teleconference and Webinar	593.59
Total 70460 · Meeting Services and Expenses	593.59
70450 · General Administrative Expenses - Other	100.00
Total 70450 · General Administrative Expenses	706.03
Total 70400 · Administrative Expenses	32,933.88
70500 · Dues, Memberships & Licenses	
70501 · Dues and Memberships	1,814.12
Total 70500 · Dues, Memberships & Licenses	1,814.12
Total 70000 · Services, Supplies & Equipment	154,792.69
80000 · Building & Fleet Services	
80100 · Property Maintenance	
80101 · Station Repairs and Maintenance	22,169.32
80100 · Property Maintenance - Other	5,266.40
Total 80100 · Property Maintenance	27,435.72
80200 · Utilities	
80201 · Telephone Expense	858.51
80202 · Electric	3,307.16
80203 · Gas (LPG)	9,406.17
80204 · Trash	1,421.45
80205 · Internet	1,259.30
Total 80200 · Utilities	16,252.59
80300 · Fleet Maintenance	
80305 · Fire Apparatus	
80310 · Fire Engines	121,907.96
80320 · Squads	5,165.97
80330 · Ambulances	1,273.10
80340 · Other Fire Vehicles	6,005.57

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The Southern Park County Fire Protection District

01/06/22

Profit & Loss

Accrual Basis

January through December 2021

	<u>Jan - Dec 21</u>
80500 · Fleet Maint. General Supplies	
80501 · Vehicle Fuels	8,004.54
80500 · Fleet Maint. General Supplies - Other	246.78
Total 80500 · Fleet Maint. General Supplies	<u>8,251.32</u>
Total 80305 · Fire Apparatus	<u>142,603.92</u>
Total 80300 · Fleet Maintenance	<u>142,603.92</u>
Total 80000 · Building & Fleet Services	<u>186,292.23</u>
Total Expense	<u>461,962.95</u>
Net Ordinary Income	<u>-39,343.27</u>
Net Income	<u><u>-39,343.27</u></u>

December 2021 District Financial Report

Banking and Investments

General Fund		ColoTrust		Capital Imporvement	
Beginning Balance:	\$ 223,975.29	Beginning Balance:	\$ 100,347.35	Beginning Balance:	\$ 171,386.24
Inflows:	\$ 8,265.90	Inflows:	\$ 4.07	Inflows:	\$ 6.94
Outflow:	\$ 110,052.00	Outflow:	\$ -	Outflow:	\$ -
Ending Balance:	\$ 122,189.19	Ending Balance:	\$ 100,351.42	Ending Balance:	\$ 171,393.18

Sunflower Bank		Medical Billing		Other District Income	
Operations		Medical Billing		Petty Cash	
Beginning Balance:	\$ 25,485.11	Beginning Balance:	\$ 12,808.73	Beginning Balance:	\$ 1,148.94
Inflows:	\$ 110,767.64	Inflows:	\$ 1,661.03	Inflows:	\$ -
Outflow:	\$ 125,219.53	Outflow:	\$ 5.00	Outflow:	\$ -
Ending Balance:	\$ 11,033.22	Ending Balance:	\$ 14,464.76	Ending Balance:	\$ 1,148.94

ColoTrust Available Funds:	\$ 393,933.79	Sunflower Available Funds:	\$ 25,497.98
Total ALL Accounts:	\$ 420,580.71		
Total Avail Funds	\$ 420,580.71		

Expenses: Actual vs. Budget

For the Month	Actual	Budget	Over/(Under)
District Income	\$ 10,802.52	\$ 2,483.33	\$ 8,319.19
District Expenses	\$ 111,711.50	\$ 41,910.00	\$ 69,801.50
Net Income/(Loss)	\$ (100,908.98)	\$ (39,426.67)	\$ (61,482.31)

For the Year	Actual	Budget	Over/(Under)
District Income	\$ 379,139.83	\$ 369,963.06	\$ 9,176.77
District Expenses	\$ 411,248.92	\$ 502,920.00	\$ (91,671.08)
Net Income/(Loss)	\$ (32,109.09)	\$ (132,956.94)	\$ 100,847.85

Budget Highlights

Month to Date

Income:	\$ 8,319.19	Received more / (less) than expected
Expenses:	\$ 69,801.50	Spent more / (less) than expected (no brackets = over budget)

Year to Date:

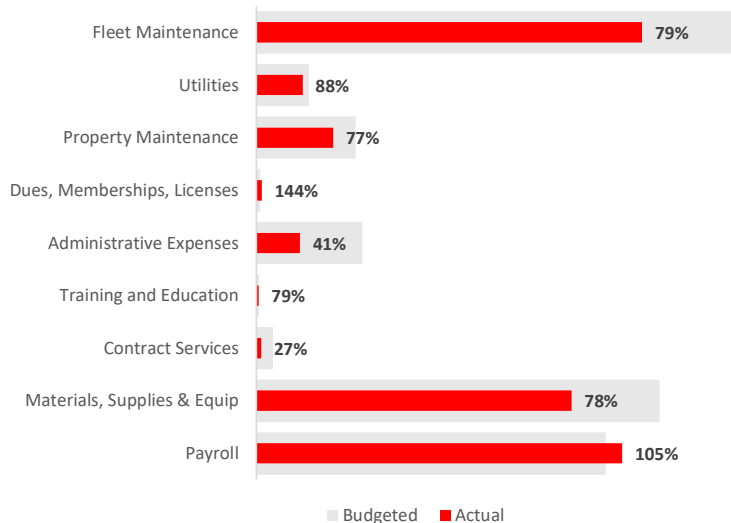
Income:	\$ 9,176.77	Received more / (less) than expected
Expenses:	\$ (91,671.08)	Spent more / (less) than expected (no brackets = over budget)

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

Dec 2021

Transferred funds:

- \$15,000 from ColoTrust to Sunflower operations
- \$95,052.00 from ColoTrust to Sunflower operations to pay for new monitors

Checks

Boundtree	Medical Supplies	\$ 602.52
FPPA	Pension	\$ 1,596.20
IREA (2000)	Electrical Sta 3	\$ 24.15
IREA (4700)	Electrical Sta 2	\$ 25.47
IREA (7100)	Electrical Sta 1	\$ 243.30
Mile High Propane	Propane	\$ 434.90
Park Cty Road & Bridge	Fuel	\$ 499.32
QuickBooks	Payroll	\$ 5,904.20
South Park Tel	Repeater/Internet	\$ 188.72
Teller County Waste	Trash	\$ 124.00
US Treasury	US Tax Withholding	\$ 1,202.20
US Treasury	FUTA	\$ 6.90
CO Dept of Revenue	State Tax	\$ 1,080.00
CO State Treasurer	State Unemployment	\$ 21.66
Verizon (new)	Ambulance Wi-Fi	\$ 156.40
Visa	Chief's card	\$ 2,387.86
Visa	Mike	\$ 863.20
CO Div. of Fire Prev.	Cert renew	\$ 40.00
LifeMed Safety, Inc	CIP 2019-04E	\$ 95,052.00
Rock Movers Excavating	CIP 2019-10B	\$ 4,334.31

Notes

PL for 2021 shows net loss of \$39,343.27. This will be remedied by the grant payment for the new cardiac units.

Mike Brandt
Treasurer
2021/01/06