



Treasurer's Report: December 2022

Southern Park County Fire Protection District

Mike Brandt, Treasurer

1/5/23

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Notes (Money Transfers, Checks, Information)

The Southern Park County Fire Protection District

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Balance Sheet

Accrual Basis

As of December 31, 2022

	Dec 31, 22
ASSETS	
Current Assets	
Checking/Savings	
10000 · Bank Accounts	
10101 · ColoTrust - General Fund	131,539.84
10102 · ColoTrust - Capital Reserve	101,735.02
10103 · ColoTrust - Capital Improvement	329,133.92
10105 · Sunflower (Ops Checking)	13,987.17
10106 · Sunflower (MED Account)	3,290.56
10400 · Petty Cash	905.03
Total 10000 · Bank Accounts	580,591.54
Total Checking/Savings	580,591.54
Total Current Assets	580,591.54
Fixed Assets	
12000 · Fixed Assets	
12100 · Vehicles	
12200 · 2011 Ford Brush 9-3	40,500.00
12105 · 2002 Ford Excursion - CMD 9-1	14,982.26
12106 · 2022 Ford F350 - CMD 9	37,310.00
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	-0.40
12123 · 1981 Chevy/ Pierce Brush 9-1	2,500.00
12125 · 2005 Ford F550 - Squad 9-2	53,548.86
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
12176 · 2024 Chevy K3500 - Med 9-	23,200.00
12180 · Auxiliary Trailer	1,968.62
12181 · Kubota RTV-X1140 RTV 9-1	18,599.00
12195 · 2021 Kenworth Tender 9-1	126,612.96
Total 12100 · Vehicles	714,530.72
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

The Southern Park County Fire Protection District

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Balance Sheet

Accrual Basis

As of December 31, 2022

	Dec 31, 22
12800 · Land	
12810 · Station 1 (Property)	10,000.00
12815 · Station 2 (Property)	23,689.32
12820 · Station 3 (Property)	22,500.00
	<hr/>
Total 12800 · Land	56,189.32
12999 · <Less> Accumulated Depreciation	-750,599.21
	<hr/>
Total 12000 · Fixed Assets	586,816.64
Total Fixed Assets	586,816.64
Other Assets	
11000 · Property Taxes Receivable	425,813.00
11011 · Cash with Treasurer	3,874.35
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Total Other Assets	429,687.35
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TOTAL ASSETS	1,597,095.53
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LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
20001 · Accounts Payable	-118,407.96
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Total Accounts Payable	-118,407.96
Credit Cards	
17000 · Visa Cards	
17004 · Visa - 3672 <Chief> INACTIVE	1,456.15
17005 · Visa - 3953 <mkb>	-300.42
17006 · Visa - 4563 Fire Chief<<	5.89
17007 · Visa - 5297 <Chief AS>	-10,927.51
	<hr/>
Total 17000 · Visa Cards	-9,765.89
Total Credit Cards	-9,765.89
Other Current Liabilities	
20000 · Payroll Liabilities	
20100 · FPPA	
20103 · FPPA D&D Payable (Co)	-228.73
20104 · FPPA Defined Benefit (Co)	-867.47
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Total 20100 · FPPA	-1,096.20
20200 · Colorado State Taxes	
20201 · CO SUTA Payable	-151.43
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Total 20200 · Colorado State Taxes	-151.43
20000 · Payroll Liabilities - Other	773.11
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Total 20000 · Payroll Liabilities	-474.52
21000 · Deferred Revenue	425,813.00
2110 · Direct Deposit Liabilities	773.90
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Total Other Current Liabilities	426,112.38
Total Current Liabilities	297,938.53
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Total Liabilities	297,938.53

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The Southern Park County Fire Protection District

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Balance Sheet

Accrual Basis

As of December 31, 2022

	<u>Dec 31, 22</u>
Equity	
14000 · Net Investment in Fixed Assets	1,382,057.83
26000 · Retained Earnings	97,705.98
30000 · Opening Balance Equity	-411,134.22
Net Income	230,527.41
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Total Equity	1,299,157.00
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TOTAL LIABILITIES & EQUITY	<u>1,597,095.53</u>

The Southern Park County Fire Protection District

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Profit & Loss

Accrual Basis

January through December 2022

	Jan - Dec 22
Ordinary Income/Expense	
Income	
40000 · General Revenue	
40100 · District Tax Collected	
40101 · Current Tax Collected	425,584.30
40102 · Delinquent Tax Collected	-526.36
40104 · Specific Ownership Tax	49,050.97
Total 40100 · District Tax Collected	474,108.91
40200 · Interest Income	
40103 · Interest on Tax Collected	1,377.96
40201 · ColoTrust Interest Income	8,771.66
40202 · Sunflower Bank Interest Income	2.25
Total 40200 · Interest Income	10,151.87
40300 · Program and Service Income	
40308 Chipper	1,560.00
40301 · Donations	1,110.00
40302 · Grants	47,526.00
40303 · Medical Billing <Income>	8,303.38
40304 · Fire Billing	3,737.00
40305 · Refunds	1,051.90
40300 · Program and Service Income - Other	50.00
Total 40300 · Program and Service Income	63,338.28
40400 · Other Income	
40410 · Miscellaneous Income	20.00
Total 40400 · Other Income	20.00
Total 40000 · General Revenue	547,619.06
Total Income	547,619.06
Gross Profit	547,619.06
Expense	
20500 · Payroll Expenses	
20507 - Deputy Chief	8,325.00
20508 - Exec Assistant	773.90
20501 · FPPA Expenses	8,094.02
20502 · Chief's Salary	33,333.36
20503 · Shift Pay	21,058.00
20505 · Company Payroll Expenses	3,945.56
20506 · Special Pay - Chipper	930.00
20507 · Admin Pay	1,200.00
20500 · Payroll Expenses - Other	41,643.63
Total 20500 · Payroll Expenses	119,303.47
63400 · Interest Expense	181.92
66900 · Reconciliation Discrepancies	0.00
70000 · Services, Supplies & Equipment	
70100 · Materials, Supplies & Equipment	
70101 · Firefighting Supplies & Equip	45,084.83
70102 · Medical Supplies & Equipment	
Ambulance WiFi	960.60
70102 · Medical Supplies & Equipment - Other	5,110.05
Total 70102 · Medical Supplies & Equipment	6,070.65

The Southern Park County Fire Protection District

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Profit & Loss

Accrual Basis

January through December 2022

	Jan - Dec 22
70103 · Uniforms	1,819.01
70104 · Radios	14,151.69
70105 · Equipment Rental	805.27
70106 · Office Supplies	487.00
70100 · Materials, Supplies & Equipment - Other	44.57
Total 70100 · Materials, Supplies & Equipment	68,463.02
70200 · Contract Services	
70201 · Legal Services	619.00
70202 · Accounting Services	2,625.00
70204 · EMS Billing Services	1,146.78
70200 · Contract Services - Other	540.41
Total 70200 · Contract Services	4,931.19
70300 · Training and Education	
70301 · Fire Training	490.00
70302 · EMS Training and Education	5,819.43
70303 · Conferences and Meetings	1,182.66
Total 70300 · Training and Education	7,492.09
70400 · Administrative Expenses	
70401 · County Treasurer Fees	12,503.52
70402 · Postage	66.00
70403 · Legal Advertising and Filing	67.59
70406 · Insurance Expense	22,267.00
70407 · Bank Service Charges	
11001 · Sunflower (MED)	127.00
70407 · Bank Service Charges - Other	57.38
Total 70407 · Bank Service Charges	184.38
70450 · General Administrative Expenses	
70460 · Meeting Services and Expenses	
70462 · Teleconference and Webinar	246.96
70460 · Meeting Services and Expenses - Other	123.67
Total 70460 · Meeting Services and Expenses	370.63
70450 · General Administrative Expenses - Other	100.00
Total 70450 · General Administrative Expenses	470.63
Total 70400 · Administrative Expenses	35,559.12
70500 · Dues, Memberships & Licenses	
70501 · Dues and Memberships	1,511.69
70502 · Licenses	127.08
Total 70500 · Dues, Memberships & Licenses	1,638.77
Total 70000 · Services, Supplies & Equipment	118,084.19
80000 · Building & Fleet Services	
80100 · Property Maintenance	
80101 · Station Repairs and Maintenance	33,071.89
80100 · Property Maintenance - Other	803.15
Total 80100 · Property Maintenance	33,875.04
80200 · Utilities	
80201 · Telephone Expense	586.27
80202 · Electric	3,426.87
80203 · Gas (LPG)	3,205.43
80204 · Trash	1,519.00
80205 · Internet	1,079.40
Total 80200 · Utilities	9,816.97

The Southern Park County Fire Protection District

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Profit & Loss

Accrual Basis

January through December 2022

	<u>Jan - Dec 22</u>
80300 · Fleet Maintenance	
80305 · Fire Apparatus	
80310 · Fire Engines	5,577.95
80320 · Squads	7,217.28
80330 · Ambulances	5,226.73
80340 · Other Fire Vehicles	1,903.74
80500 · Fleet Maint. General Supplies	
80501 · Vehicle Fuels	11,062.30
80500 · Fleet Maint. General Supplies - Other	2,986.64
Total 80500 · Fleet Maint. General Supplies	14,048.94
80305 · Fire Apparatus - Other	287.69
Total 80305 · Fire Apparatus	34,262.33
80300 · Fleet Maintenance - Other	0.00
Total 80300 · Fleet Maintenance	34,262.33
Total 80000 · Building & Fleet Services	77,954.34
Total Expense	315,523.92
Net Ordinary Income	232,095.14
Other Income/Expense	
Other Income	
50000 · Gain/Loss on Sale	-1,322.73
Total Other Income	-1,322.73
Other Expense	
99999 · Ask My Accountant	245.00
Total Other Expense	245.00
Net Other Income	-1,567.73
Net Income	<u><u>230,527.41</u></u>

Monthly Budget

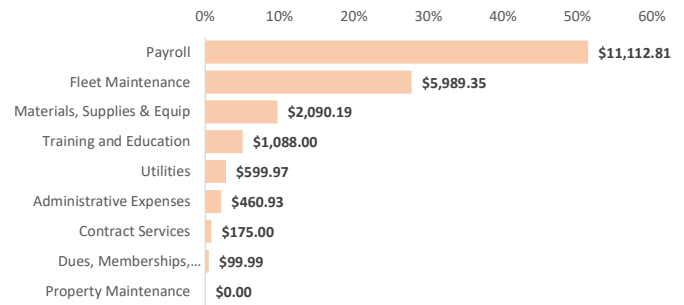
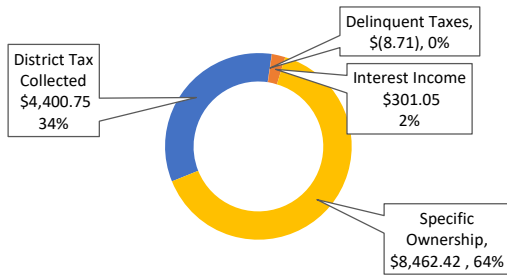
December 2022

Income							
	Transactions	Budget	Over/(Under)	YTD Trx	YTD Budget	YTD Over/(Under)	Annual Budget
District Tax Collected	\$ 4,400.75	\$ -	\$ 4,400.75	\$ 425,500.30	\$ 425,813.37	\$ (313.07)	\$ 425,813.37
Delinquent Taxes	\$ (8.71)	\$ -	\$ (8.71)	\$ (526.36)	\$ -	\$ (526.36)	\$ -
Interest Income	\$ 301.05	\$ 396.17	\$ (95.12)	\$ 8,934.90	\$ 4,754.00	\$ 4,180.90	\$ 4,754.00
Specific Ownership	\$ 8,462.42	\$ 3,586.25	\$ 4,876.17	\$ 49,050.97	\$ 43,035.00	\$ 6,015.97	\$ 43,035.00
Program and Service Income	\$ -	\$ 4,993.61	\$ (4,993.61)	\$ 95,154.34	\$ 59,923.36	\$ 35,230.98	\$ 59,923.36
Income:	\$ 13,155.51	\$ 8,976.03	\$ 4,179.48	\$ 578,114.15	\$ 533,525.73	\$ 44,588.42	\$ 533,525.73

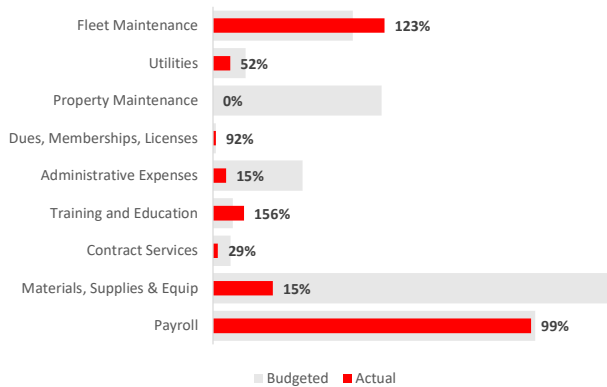
Expenses							
Payroll	\$ 11,112.81	\$ 11,260.83	\$ (148.02)	\$ 119,261.47	\$ 135,130.00	\$ (15,868.53)	\$ 135,130.00
Materials, Supplies & Equip	\$ 2,090.19	\$ 13,917.08	\$ (11,826.89)	\$ 91,397.71	\$ 167,005.00	\$ (75,607.29)	\$ 167,005.00
Contract Services	\$ 175.00	\$ 611.75	\$ (436.75)	\$ 4,390.78	\$ 7,341.00	\$ (2,950.22)	\$ 7,341.00
Training and Education	\$ 1,088.00	\$ 699.50	\$ 388.50	\$ 4,992.75	\$ 8,394.00	\$ (3,401.25)	\$ 8,394.00
Administrative Expenses	\$ 460.93	\$ 3,131.67	\$ (2,670.74)	\$ 17,932.38	\$ 37,580.00	\$ (19,647.62)	\$ 37,580.00
Dues, Memberships, Licenses	\$ 99.99	\$ 108.33	\$ (8.34)	\$ 1,036.68	\$ 1,300.00	\$ (263.32)	\$ 1,300.00
Property Maintenance	\$ -	\$ 5,894.58	\$ (5,894.58)	\$ 32,475.61	\$ 70,735.00	\$ (38,259.39)	\$ 70,735.00
Utilities	\$ 599.97	\$ 1,144.58	\$ (544.61)	\$ 9,138.06	\$ 13,735.00	\$ (4,596.94)	\$ 13,735.00
Fleet Maintenance	\$ 5,989.35	\$ 4,885.50	\$ 1,103.85	\$ 24,312.32	\$ 58,626.00	\$ (34,313.68)	\$ 58,626.00
Expenses:	\$ 21,616.24	\$ 41,653.83	\$ (20,037.59)	\$ 304,937.76	\$ 499,846.00	\$ (194,908.24)	\$ 499,846.00

Net Income/Loss: \$ (8,460.73) \$ (32,677.80) \$ 24,217.07 \$ 273,176.39 \$ 33,679.73 \$ 239,496.66 \$ 33,679.73

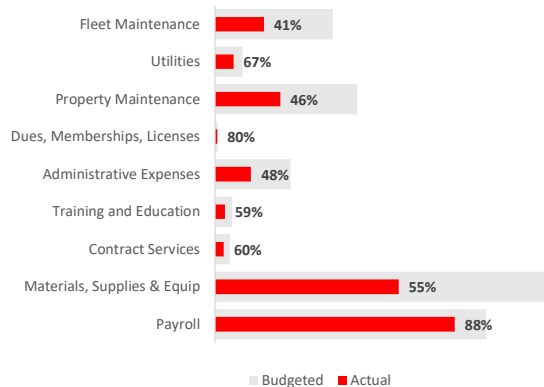
Current Month: District Income **Current Month: District Expenses (ranked)**



Current Month: Budget vs Actual



YTD: Budget vs Actual



District Financial Report December 2022

Banking and Investments

			ColoTrust					
General Fund			Capital Reserve			Capital Improvement		
Beginning Balance:	\$	137,399.61	Beginning Balance:	\$	101,735.02	Beginning Balance:	\$	389,643.92
Inflows:	\$	9,623.54	Inflows:	\$	372.14	Inflows:	\$	1,289.51
Outflow:	\$	15,000.00	Outflow:	\$	-	Outflow:	\$	60,510.00
Ending Balance:	\$	132,023.15	Ending Balance:	\$	102,107.16	Ending Balance:	\$	330,423.43
Sunflower Bank			Medical Billing			Other District Income		
Operations			Petty Cash					
Beginning Balance:	\$	39,502.24	Beginning Balance:	\$	3,290.56	Beginning Balance:	\$	1,000.00
Inflows:	\$	75,510.46	Inflows:	\$	175.67	Inflows:		
Outflow:	\$	92,532.61	Outflow:	\$	-	Outflow:		
Ending Balance:	\$	22,480.09	Ending Balance:	\$	3,466.23	Ending Balance:	\$	1,000.00
ColoTrust Available Funds:	\$	564,553.74	Sunflower Available Funds:	\$	25,946.32			
Total ALL Accounts:	\$	591,500.06						
Total Avail Funds	\$	591,500.06						

Expenses: Actual vs. Budget

For the Month	Actual	Budget	Over/(Under)
District Income	\$ 13,155.51	\$ 8,976.03	\$ 4,179.48
District Expenses	\$ 21,616.24	\$ 41,653.83	\$ (20,037.59)
Net Income/(Loss)	\$ (8,460.73)	\$ (32,677.80)	\$ 24,217.07

For the Year	Actual	Budget	Over/(Under)
District Income	\$ 578,114.15	\$ 533,525.73	\$ 44,588.42
District Expenses	\$ 304,937.76	\$ 499,846.00	\$ (194,908.24)
Net Income/(Loss)	\$ 273,176.39	\$ 33,679.73	\$ 239,496.66

Budget Highlights

Month to Date

Income:	\$ 4,179.48	Received more / (less) than expected
Expenses:	\$ (20,037.59)	Spent more / (less) than expected (no brackets = over budget)

Year to Date:

Income:	\$ 44,588.42	Received more / (less) than expected
Expenses:	\$ (194,908.24)	Spent more / (less) than expected (no brackets = over budget)

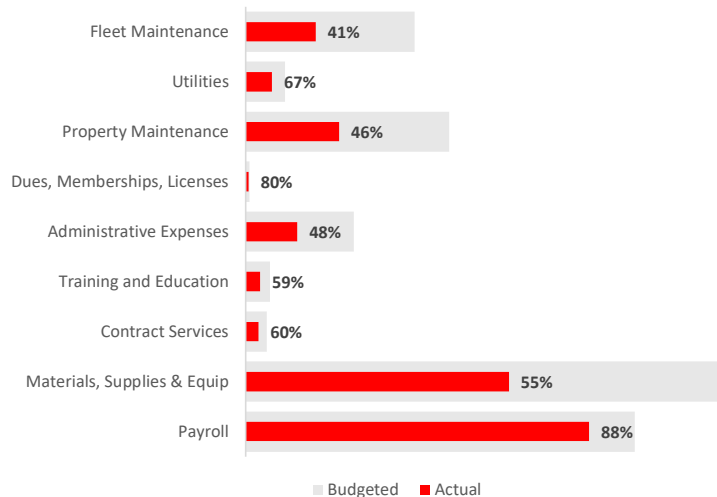
All other accounts have an expenditure variance from budget under \$500.

Respectfully submitted,

Mike Brandt

SPCFPD Treasurer

Annual Budget: Budget vs Actual



PLEASE NOTE:

Data in this report is compared to the REVISED 2022 budget approved in the November 10, 2022 meeting. This revision reflected increased income and reassigned vehicle purchase to the Equipment budget rather than to Maintenance.

Transferred funds:

- \$15,000 from Colo Trust General Fund to Sunflower Ops account
- \$23,200 from Colo Trust Capital Improvement account for deposit on ambulance rebuild CIP 2019-48
- \$37,310 from Colo Trust Capital Improvement account for purchase of new command truck CIP 2020-06

Income

- \$175.67 from QuickMed fund deposited to Sunflower Med account

Checks/Funds transferred via E-Pay or ACH

To:	For	Dec-22
Boundtree	Medical Supplies	\$ 46.73
FPPA	Pension	\$ 1,679.89
CORE (2000)	Electrical Sta 3	\$ 24.14
CORE (4700)	Electrical Sta 2	\$ 24.92
CORE (7100)	Electrical Sta 1	\$ 257.03
Park Cty Road & Bridge	Fuel	\$ 2,559.25
VFIS	Insurance	\$ 320.00
Highline (was South Park Tel)	Phone/Internet	\$ 188.88
Teller County Waste	Trash	\$ 155.00
US Treasury	US Tax Withholding	\$ 1,499.64
US Treasury	FUTA	\$ 24.14
Verizon (new)	Ambulance WiFi	\$ 80.06
Visa	Aric's card	\$ 2,967.50
Visa	Mike's card	\$ 646.69
Bad Rock Automotive	Fleet Maintenance	\$ 2,516.55
Coleman/CarQuest	Fleet Maintenance	\$ 52.60
UniFirst	Cal'n, Med Supplies	\$ 724.11
Arrow Manufacturing, Inc	CIP 2019-48 New Ambulance	\$ 23,200.00
Phil Long Ford of Denver	CIP 2020-06 CMD Truck Replacement	\$ 37,310.00

Notes: Interest rates from Colorado Trust varied in 2022 from 0.07% in January to 4.2999% in December. (see next page).

Total interest income in 2022 was \$10,709. While rates appear to stay high going into 2023 we didn't forecast more in the 2023 budget (\$4,004) than the revised 2022 budget. The average interest income for the last 5 months of 2022 was \$1,700 per month. If this continues in 2023 we may end up with \$15k more income than forecast.

	10101	10102	10103	Total	
2022-01-31	\$ 7.02	\$ 6.27	\$ 10.69	\$ 23.98	0.0735%
2022-02-28	\$ 7.82	\$ 7.55	\$ 12.89	\$ 28.26	0.0981%
2022-03-31	\$ 46.47	\$ 21.51	\$ 31.02	\$ 99.00	0.2522%
2022-04-30	\$ 95.98	\$ 37.06	\$ 56.62	\$ 189.66	0.4492%
2022-05-31	\$ 213.75	\$ 67.48	\$ 106.07	\$ 387.30	0.7911%
2022-06-30	\$ 330.30	\$ 96.73	\$ 148.59	\$ 575.62	1.1707%
2022-07-31	\$ 550.53	\$ 141.45	\$ 214.38	\$ 906.36	1.6547%
2022-08-31	\$ 805.09	\$ 192.57	\$ 291.84	\$ 1,289.50	2.2488%
2022-09-30	\$ 392.61	\$ 217.58	\$ 849.32	\$ 1,459.51	2.6205%
2022-10-31	\$ 462.80	\$ 275.67	\$ 1,062.92	\$ 1,801.39	3.2053%
2022-11-30	\$ 268.85	\$ 309.73	\$ 1,224.50	\$ 1,803.08	3.8298%
2022-12-31	\$ 483.31	\$ 372.14	\$ 1,289.51	\$ 2,144.96	4.2999%

\$ 10,708.62

