



# Treasurer's Report: August 2022

Southern Park County Fire Protection District

Mike Brandt, Treasurer

9/3/22

**Contents:**

Balance Sheet

Profit & Loss Statement for Month

Monthly Budget

District Financial Report

Notes (Money Transfers, Checks, Information)

## The Southern Park County Fire Protection District

## Balance Sheet

As of August 31, 2022

09/08/22

Accrual Basis

	Aug 31, 22
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
<b>10000 · Bank Accounts</b>	
10101 · ColoTrust - General Fund	415,342.45
10102 · ColoTrust - Capital Reserve	100,922.04
10103 · ColoTrust - Capital Improvement	152,943.42
10105 · Sunflower (Ops Checking)	56,400.17
10106 · Sunflower (MED Account)	1,805.59
10400 · Petty Cash	905.03
<b>Total 10000 · Bank Accounts</b>	<b>728,318.70</b>
<b>Total Checking/Savings</b>	<b>728,318.70</b>
<b>Total Current Assets</b>	<b>728,318.70</b>
<b>Fixed Assets</b>	
<b>12000 · Fixed Assets</b>	
<b>12100 · Vehicles</b>	
12200 · 2011 Ford Brush 9-3	40,500.00
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
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	126,612.96
<b>Total 12100 · Vehicles</b>	<b>707,640.33</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

As of August 31, 2022

09/08/22

Accrual Basis

	Aug 31, 22
12999 · <Less> Accumulated Depreciation	-804,218.42
<b>Total 12000 · Fixed Assets</b>	<b>526,307.04</b>
<b>Total Fixed Assets</b>	<b>526,307.04</b>
<b>Other Assets</b>	
11000 · Property Taxes Receivable	425,813.00
<b>Total Other Assets</b>	<b>425,813.00</b>
<b>TOTAL ASSETS</b>	<b>1,680,438.74</b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Accounts Payable</b>	
20001 · Accounts Payable	-2,795.41
<b>Total Accounts Payable</b>	<b>-2,795.41</b>
<b>Credit Cards</b>	
17000 · Visa Cards	
17001 · Visa 8797 <Fire Chief> INACTIVE	2,522.62
17004 · Visa - 3672 <Chief> INACTIVE	1,456.15
17005 · Visa - 3953 <mkb>	362.50
17006 · Visa - 4563 Fire Chief<	5.89
17007 · Visa - 5297 <Chief AS>	-8,196.04
<b>Total 17000 · Visa Cards</b>	<b>-3,848.88</b>
<b>Total Credit Cards</b>	<b>-3,848.88</b>
<b>Other Current Liabilities</b>	
20000 · Payroll Liabilities	
20100 · FPPA	
20101 · FPPA D&D Payable	3,647.80
20102 · FPPA Defined Benefit	20,527.68
20103 · FPPA D&D Payable (Co)	-3,974.18
20104 · FPPA Defined Benefit (Co)	-21,419.46
<b>Total 20100 · FPPA</b>	<b>-1,218.16</b>
20200 · Colorado State Taxes	
20201 · CO SUTA Payable	-242.91
20202 · CO WH Tax Payable	-440.00
<b>Total 20200 · Colorado State Taxes</b>	<b>-682.91</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	148.29
<b>Total 20000 · Payroll Liabilities</b>	<b>-5,660.23</b>
21000 · Deferred Revenue	425,813.00
<b>Total Other Current Liabilities</b>	<b>420,152.77</b>
<b>Total Current Liabilities</b>	<b>413,508.48</b>
<b>Total Liabilities</b>	<b>413,508.48</b>

The Southern Park County Fire Protection District

**Balance Sheet**

As of August 31, 2022

09/08/22

Accrual Basis

---

	<u>Aug 31, 22</u>
Equity	
14000 · Net Investment in Fixed Assets	1,382,057.83
26000 · Retained Earnings	-16,394.58
30000 · Opening Balance Equity	-413,656.84
Net Income	314,923.85
	<hr/>
Total Equity	1,266,930.26
	<hr/>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>1,680,438.74</u></b>

## The Southern Park County Fire Protection District

09/03/22

## Profit &amp; Loss

Accrual Basis

August 2022

	Aug 22
Ordinary Income/Expense	
Income	
40000 · General Revenue	
40100 · District Tax Collected	
40101 · Current Tax Collected	15,229.09
40104 · Specific Ownership Tax	4,202.90
Total 40100 · District Tax Collected	19,431.99
40200 · Interest Income	
40103 · Interest on Tax Collected	420.09
Total 40200 · Interest Income	420.09
40300 · Program and Service Income	
40301 · Donations	100.00
40303 · Medical Billing <Income>	378.00
40304 · Fire Billing	3,737.00
40305 · Refunds	431.56
Total 40300 · Program and Service Income	4,646.56
Total 40000 · General Revenue	24,498.64
Total Income	24,498.64
Expense	
20500 · Payroll Expenses	
20501 · FPPA Expenses	735.82
20502 · Chief's Salary	4,166.67
20503 · Shift Pay	1,850.00
20505 · Company Payroll Expenses	776.82
20500 · Payroll Expenses - Other	2,775.00
Total 20500 · Payroll Expenses	10,304.31
70000 · Services, Supplies & Equipment	
70100 · Materials, Supplies & Equipment	
70101 · Firefighting Supplies & Equip	245.49
70102 · Medical Supplies & Equipment	
Ambulance WiFi	80.06
Total 70102 · Medical Supplies & Equipment	80.06
70105 · Equipment Rental	50.00
Total 70100 · Materials, Supplies & Equipment	375.55
70200 · Contract Services	
70201 · Legal Services	30.00
Total 70200 · Contract Services	30.00
70300 · Training and Education	
70301 · Fire Training	350.00
70302 · EMS Training and Education	51.89
Total 70300 · Training and Education	401.89
70400 · Administrative Expenses	
70401 · County Treasurer Fees	469.47
70406 · Insurance Expense	2,748.00
Total 70400 · Administrative Expenses	3,217.47
Total 70000 · Services, Supplies & Equipment	4,024.91

## The Southern Park County Fire Protection District

09/03/22

## Profit &amp; Loss

Accrual Basis

August 2022

	<u>Aug 22</u>
80000 · Building & Fleet Services	
80100 · Property Maintenance	
80101 · Station Repairs and Maintenance	215.90
80100 · Property Maintenance - Other	803.15
Total 80100 · Property Maintenance	<u>1,019.05</u>
80200 · Utilities	
80201 · Telephone Expense	48.84
80202 · Electric	174.55
80204 · Trash	124.00
80205 · Internet	89.95
Total 80200 · Utilities	<u>437.34</u>
80300 · Fleet Maintenance	
80305 · Fire Apparatus	
80320 · Squads	9.99
80340 · Other Fire Vehicles	18.98
80500 · Fleet Maint. General Supplies	
80501 · Vehicle Fuels	1,486.83
80500 · Fleet Maint. General Supplies - Other	1,833.05
Total 80500 · Fleet Maint. General Supplies	<u>3,319.88</u>
Total 80305 · Fire Apparatus	<u>3,348.85</u>
Total 80300 · Fleet Maintenance	<u>3,348.85</u>
Total 80000 · Building & Fleet Services	<u>4,805.24</u>
Total Expense	<u>19,134.46</u>
Net Ordinary Income	<u>5,364.18</u>
Net Income	<u><u>5,364.18</u></u>

**Monthly Budget**

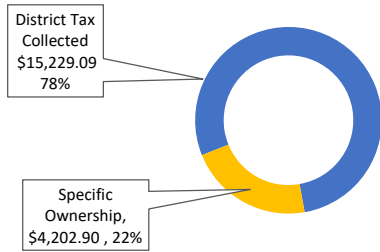
**August 2022**

<b>Income</b>							
	Transactions	Budget	Over/(Under)	YTD Trx	YTD Budget	YTD Over/(Under)	Annual Budget
District Tax Collected	\$ 15,229.09	\$ 9,181.84	\$ 6,047.25	\$ 411,142.91	\$ 415,229.12	\$ (4,086.21)	\$ 425,813.37
Delinquent Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interest Income	\$ -	\$ 16.67	\$ (16.67)	\$ 2,515.58	\$ 133.33	\$ 2,382.25	\$ 200.00
Specific Ownership	\$ 4,202.90	\$ 2,000.00	\$ 2,202.90	\$ 94,492.32	\$ 51,859.33	\$ 42,632.99	\$ 24,000.00
Program and Service Income	\$ -	\$ 333.33	\$ (333.33)	\$ 90,289.42	\$ 50,192.67	\$ 40,096.75	\$ 51,526.00
<b>Income:</b>	<b>\$ 19,431.99</b>	<b>\$ 11,531.84</b>	<b>\$ 7,900.15</b>	<b>\$ 598,440.23</b>	<b>\$ 517,414.45</b>	<b>\$ 81,025.78</b>	<b>\$ 501,539.37</b>

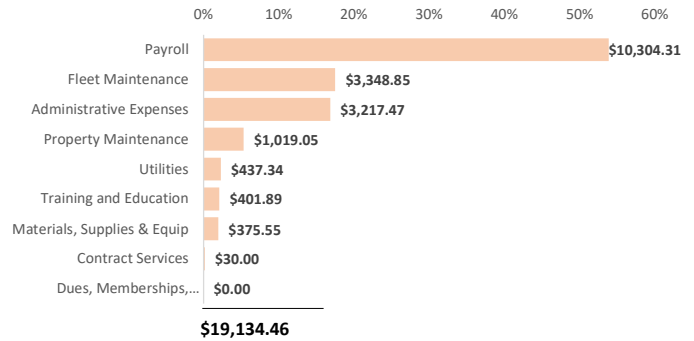
<b>Expenses</b>							
Payroll	\$ 10,304.31	\$ 11,334.00	\$ (1,029.69)	\$ 76,161.61	\$ 90,672.00	\$ (14,510.39)	\$ 136,008.00
Materials, Supplies & Equip	\$ 375.55	\$ 4,988.67	\$ (4,613.12)	\$ 85,838.47	\$ 39,909.33	\$ 45,929.14	\$ 59,864.00
Contract Services	\$ 30.00	\$ 1,179.17	\$ (1,149.17)	\$ 3,747.83	\$ 9,433.33	\$ (5,685.50)	\$ 14,150.00
Training and Education	\$ 401.89	\$ 950.00	\$ (548.11)	\$ 2,069.08	\$ 7,600.00	\$ (5,530.92)	\$ 11,400.00
Administrative Expenses	\$ 3,217.47	\$ 4,070.25	\$ (852.78)	\$ 17,131.04	\$ 32,562.00	\$ (15,430.96)	\$ 48,843.00
Dues, Memberships, Licenses	\$ -	\$ 100.00	\$ (100.00)	\$ 310.00	\$ 800.00	\$ (490.00)	\$ 1,200.00
Property Maintenance	\$ 1,019.05	\$ 7,978.58	\$ (6,959.53)	\$ 24,566.88	\$ 63,828.67	\$ (39,261.79)	\$ 95,743.00
Utilities	\$ 437.34	\$ 1,141.67	\$ (704.33)	\$ 6,534.44	\$ 9,133.33	\$ (2,598.89)	\$ 13,700.00
Fleet Maintenance	\$ 3,348.85	\$ 7,550.00	\$ (4,201.15)	\$ 8,874.95	\$ 60,400.00	\$ (51,525.05)	\$ 90,600.00
<b>Expenses:</b>	<b>\$ 19,134.46</b>	<b>\$ 39,292.33</b>	<b>\$ (20,157.87)</b>	<b>\$ 225,234.30</b>	<b>\$ 314,338.67</b>	<b>\$ (89,104.37)</b>	<b>\$ 471,508.00</b>

**Net Income/Loss:** \$ 297.53    \$ (27,760.49)    \$ 28,058.02    \$ 373,205.93    \$ 203,075.79    \$ 170,130.14    \$ 30,031.37

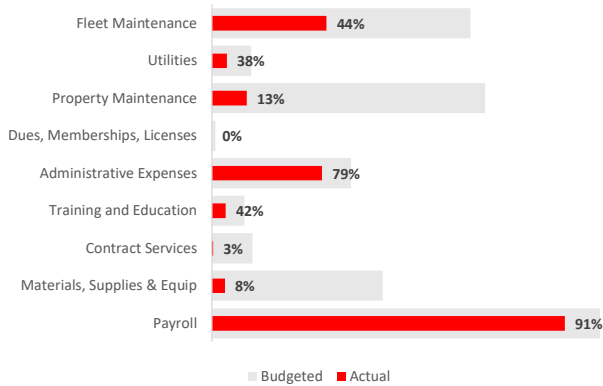
Current Month: District Income



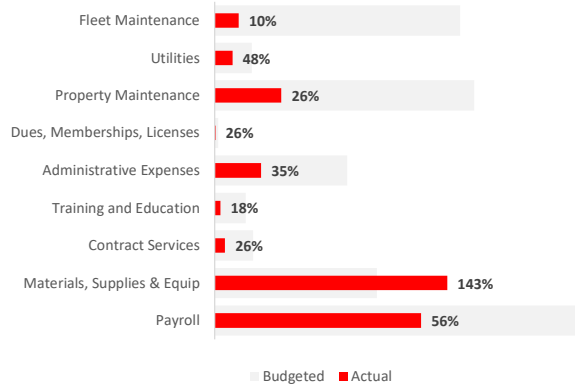
Current Month: District Expenses (ranked)



Current Month: Budget vs Actual



YTD: Budget vs Actual



# District Financial Report August 2022

## Banking and Investments

General Fund		ColoTrust		Capital Improvement	
Beginning Balance:	\$ 410,154.75	Beginning Balance:	\$ 100,729.47	Beginning Balance:	\$ 152,651.78
Inflows:	\$ 20,187.70	Inflows:	\$ 192.57	Inflows:	\$ 291.84
Outflow:	\$ 15,000.00	Outflow:	\$ -	Outflow:	\$ -
<b>Ending Balance:</b>	<b>\$ 415,342.45</b>	<b>Ending Balance:</b>	<b>\$ 100,922.04</b>	<b>Ending Balance:</b>	<b>\$ 152,943.62</b>

Sunflower Bank		Other District Income	
<b>Operations</b>		<b>Medical Billing</b>	
Operations Checking:	\$ 27,431.72	Beginning Balance:	\$ 1,819.59
Inflows:	\$ 19,646.56	Inflows:	\$ -
Outflow:	\$ 21,258.76	Outflow:	\$ 14.00
<b>Ending Balance:</b>	<b>\$ 25,819.52</b>	<b>Ending Balance:</b>	<b>\$ 1,805.59</b>
<b>Other District Income</b>		<b>Petty Cash</b>	
Beginning Balance:		\$ 1,000.00	
Inflows:		\$ -	
Outflow:		\$ -	
<b>Ending Balance:</b>		<b>\$ 1,000.00</b>	

ColoTrust Available Funds:	\$ 669,208.11	Sunflower Available Funds:	\$ 27,625.11
<b>Total ALL Accounts:</b>	<b>\$ 697,833.22</b>	Plan to move \$241,000 from General Fund to Capital improvement Fund on 9/1/2022	
<b>Total Avail Funds</b>	<b>\$ 697,833.22</b>		

## Expenses: Actual vs. Budget

For the Month	Actual	Budget	Over/(Under)
District Income	\$ 19,431.99	\$ 11,531.84	\$ 7,900.15
District Expenses	\$ 19,134.46	\$ 39,292.33	\$ (20,157.87)
<b>Net Income/(Loss)</b>	<b>\$ 297.53</b>	<b>\$ (27,760.49)</b>	<b>\$ 28,058.02</b>

For the Year	Actual	Budget	Over/(Under)
District Income	\$ 598,440.23	\$ 517,414.45	\$ 81,025.78
District Expenses	\$ 225,234.30	\$ 314,338.67	\$ (89,104.37)
<b>Net Income/(Loss)</b>	<b>\$ 373,205.93</b>	<b>\$ 203,075.79</b>	<b>\$ 170,130.14</b>

## Budget Highlights

### Month to Date

Income:	\$ 7,900.15	Received more / (less) than expected
Expenses:	(20,157.87)	Spent more / (less) than expected (no brackets = over budget)

### Year to Date:

Income:	\$ 81,025.78	Received more / (less) than expected
Expenses:	(89,104.37)	Spent more / (less) than expected (no brackets = over budget)

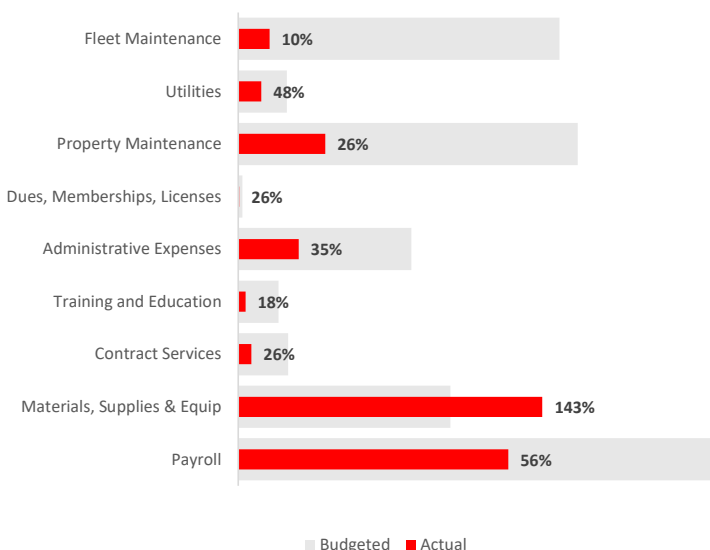
All other accounts have an expenditure variance from budget under \$500.

Respectfully submitted,

Mike Brandt

SPCFPD Treasurer

## Annual Budget: Budget vs Actual



# Notes for Treasurer's Report

August 2022

## Transferred funds:

- \$15,000 from Colo Trust General Fund to Sunflower Ops Account

## Income

- \$3,737 – Fire Billing for High Park Fire
- \$378.00 – Medical billing
- \$100.00 – donation
- \$431.56 – refunds (CORE capital credit, Auxiliary refund for StreamLights purchase)

## Comments:

Move \$241,000 from General Fund to Capital improvement Fund on 9/1/2022. New fund balances:

General Fund		Tax and Reserve Fund		Capital Improvements	
Beginning Balance:	\$ 415,342.45	Beginning Balance:	\$ 100,922.04	Beginning Balance:	\$ 152,943.62
Inflows:	\$ -	Inflows:	\$ -	Inflows:	\$ 241,000.00
Outflow:	\$ 241,000.00	Outflow:	\$ -	Outflow:	\$ -
Ending Balance:	\$ 174,342.45	Ending Balance:	\$100,922.04	Ending Balance:	\$393,943.62

Income year to date is higher than forecast (\$573k vs \$507k) due to grant payoff, UniMog sale and income from the High Park fire and higher interest rates.

Materials, supplies & equipment is at 143% vs budget – due to cost of the new brush truck and increase again \$41k with the purchase of the replacement command truck when it's available in September or October. This month's expenditures:

To:	For	Aug-22
Boundtree	Medical Supplies	\$ 157.95
Coaty Marchant Woods	Legal	\$ 30.00
FPPA	Pension	\$ 1,679.89
CORE (2000)	Electrical Sta 3	\$ 24.18
CORE (4700)	Electrical Sta 2	\$ 25.61
CORE (7100)	Electrical Sta 1	\$ 124.76
Park Cty Road & Bridge	Fuel	\$ 1,486.83
Pinnacol	Insurance	\$ 2,012.00
QuickBooks	Payroll	\$ 6,701.43
South Park Tel	Repeater/Internet	\$ 188.79
Teller County Waste	Trash	\$ 124.00
Verizon (new)	Ambulance WiFi	\$ 80.06
Visa	Chief's Visa	\$ 5,442.39
Visa	Treasurer's Visa	\$ 61.16
CCFD	Textbooks	\$ 250.00
Teleflex	Needles	\$ 562.50
O'Brien, Jennifer	Reimbursement	\$ 51.89
German, John	Reimbursement	\$ 100.00

Mike Brandt – Treasurer – 2022/08/10