



Treasurer's Report: September 2022

Southern Park County Fire Protection District

Mike Brandt, Treasurer

10/6/22

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

10/06/22

As of September 30, 2022

Accrual Basis

	Sep 30, 22
ASSETS	
Current Assets	
Checking/Savings	
10000 · Bank Accounts	
10101 · ColoTrust - General Fund	173,300.51
10102 · ColoTrust - Capital Reserve	101,139.62
10103 · ColoTrust - Capital Improvement	394,792.74
10105 · Sunflower (Ops Checking)	53,077.87
10106 · Sunflower (MED Account)	4,044.59
10400 · Petty Cash	905.03
Total 10000 · Bank Accounts	727,260.36
Total Checking/Savings	727,260.36
Total Current Assets	727,260.36
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
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 · 2021 Kenworth Tender 9-1	126,612.96
Total 12100 · Vehicles	707,640.33
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

10/06/22

As of September 30, 2022

Accrual Basis

	Sep 30, 22
12999 · <Less> Accumulated Depreciation	-804,218.42
Total 12000 · Fixed Assets	526,307.04
Total Fixed Assets	526,307.04
Other Assets	
11000 · Property Taxes Receivable	425,813.00
Total Other Assets	425,813.00
TOTAL ASSETS	1,679,380.40
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
20001 · Accounts Payable	-3,531.41
Total Accounts Payable	-3,531.41
Credit Cards	
17000 · Visa Cards	
17001 · Visa 8797 <Fire Chief> INACTIVE	2,522.62
17004 · Visa - 3672 <Chief> INACTIVE	1,456.15
17005 · Visa - 3953 <mkb>	-371.40
17006 · Visa - 4563 Fire Chief<	5.89
17007 · Visa - 5297 <Chief AS>	-12,161.32
Total 17000 · Visa Cards	-8,548.06
Total Credit Cards	-8,548.06
Other Current Liabilities	
20000 · Payroll Liabilities	
20100 · FPPA	
20101 · FPPA D&D Payable	3,758.87
20102 · FPPA Defined Benefit	21,152.43
20103 · FPPA D&D Payable (Co)	-4,085.25
20104 · FPPA Defined Benefit (Co)	-22,044.21
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	349.95
Total 20000 · Payroll Liabilities	-5,458.57
21000 · Deferred Revenue	425,813.00
Total Other Current Liabilities	420,354.43
Total Current Liabilities	408,274.96
Total Liabilities	408,274.96

The Southern Park County Fire Protection District

Balance Sheet

As of September 30, 2022

Accrual Basis

	<u>Sep 30, 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	319,099.03
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Total Equity	1,271,105.44
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TOTAL LIABILITIES & EQUITY	1,679,380.40
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The Southern Park County Fire Protection District

Profit & Loss

September 2022

	Sep 22
Ordinary Income/Expense	
Income	
40000 · General Revenue	
40100 · District Tax Collected	
40101 · Current Tax Collected	8,706.87
40102 · Delinquent Tax Collected	-520.40
40104 · Specific Ownership Tax	5,294.04
Total 40100 · District Tax Collected	13,480.51
40200 · Interest Income	
40103 · Interest on Tax Collected	340.76
40201 · ColoTrust Interest Income	1,459.51
Total 40200 · Interest Income	1,800.27
40300 · Program and Service Income	
40303 · Medical Billing <Income>	2,253.00
Total 40300 · Program and Service Income	2,253.00
Total 40000 · General Revenue	17,533.78
Total Income	17,533.78
Expense	
20500 · Payroll Expenses	
20501 · FPPA Expenses	735.82
20502 · Chief's Salary	4,166.67
20503 · Shift Pay	1,400.00
20505 · Company Payroll Expenses	220.35
20500 · Payroll Expenses - Other	2,775.00
Total 20500 · Payroll Expenses	9,297.84
70000 · Services, Supplies & Equipment	
70100 · Materials, Supplies & Equipment	
70102 · Medical Supplies & Equipment	80.06
Total 70102 · Medical Supplies & Equipment	80.06
70104 · Radios	250.30
70105 · Equipment Rental	50.00
Total 70100 · Materials, Supplies & Equipment	380.36
70200 · Contract Services	
70201 · Legal Services	60.00
Total 70200 · Contract Services	60.00
70400 · Administrative Expenses	
70401 · County Treasurer Fees	255.82
70407 · Bank Service Charges	14.00
11001 · Sunflower (MED)	14.00
Total 70407 · Bank Service Charges	14.00
Total 70400 · Administrative Expenses	269.82
Total 70000 · Services, Supplies & Equipment	710.18
80000 · Building & Fleet Services	
80200 · Utilities	
80201 · Telephone Expense	48.84
80202 · Electric	225.52
80204 · Trash	124.00
80205 · Internet	89.95
Total 80200 · Utilities	488.31

The Southern Park County Fire Protection District
Profit & Loss
September 2022

	<u>Sep 22</u>
80300 · Fleet Maintenance	
80305 · Fire Apparatus	
80500 · Fleet Maint. General Supplies	
80501 · Vehicle Fuels	<u>2,405.27</u>
Total 80500 · Fleet Maint. General Supplies	<u>2,405.27</u>
Total 80305 · Fire Apparatus	<u>2,405.27</u>
Total 80300 · Fleet Maintenance	<u>2,405.27</u>
Total 80000 · Building & Fleet Services	<u>2,893.58</u>
Total Expense	<u>12,901.60</u>
Net Ordinary Income	<u>4,632.18</u>
Net Income	<u><u>4,632.18</u></u>

Monthly Budget

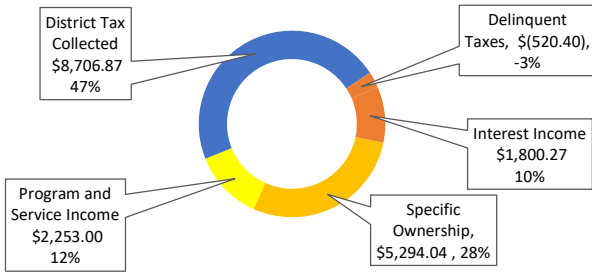
September 2022

Income							
	Transactions	Budget	Over/(Under)	YTD Trx	YTD Budget	YTD Over/(Under)	Annual Budget
District Tax Collected	\$ 8,706.87	\$ 2,091.02	\$ 6,615.85	\$ 419,765.78	\$ 417,320.14	\$ 2,445.64	\$ 425,813.37
Delinquent Taxes	\$ (520.40)	\$ -	\$ (520.40)	\$ (520.40)	\$ -	\$ (520.40)	\$ -
Interest Income	\$ 1,800.27	\$ 16.67	\$ 1,783.60	\$ 4,735.94	\$ 150.00	\$ 4,585.94	\$ 200.00
Specific Ownership	\$ 5,294.04	\$ 2,000.00	\$ 3,294.04	\$ 33,129.06	\$ 18,000.00	\$ 15,129.06	\$ 24,000.00
Program and Service Income	\$ 2,253.00	\$ 333.33	\$ 1,919.67	\$ 92,542.42	\$ 50,526.00	\$ 42,016.42	\$ 51,526.00
Income:	\$ 17,533.78	\$ 4,441.02	\$ 13,092.76	\$ 549,652.80	\$ 485,996.14	\$ 63,656.66	\$ 501,539.37

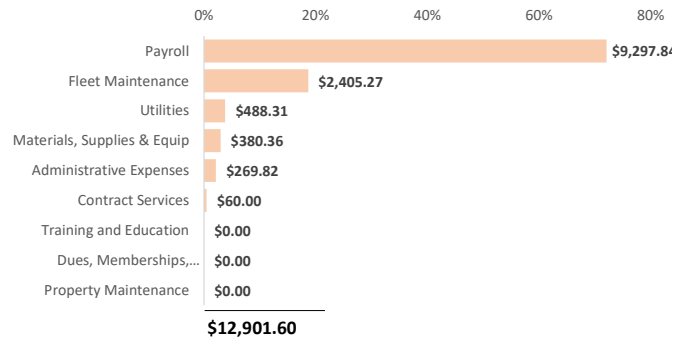
Expenses							
Payroll	\$ 9,297.84	\$ 11,334.00	\$ (2,036.16)	\$ 85,459.45	\$ 102,006.00	\$ (16,546.55)	\$ 136,008.00
Materials, Supplies & Equip	\$ 380.36	\$ 4,988.67	\$ (4,608.31)	\$ 86,218.83	\$ 44,898.00	\$ 41,320.83	\$ 59,864.00
Contract Services	\$ 60.00	\$ 1,179.17	\$ (1,119.17)	\$ 3,807.83	\$ 10,612.50	\$ (6,804.67)	\$ 14,150.00
Training and Education	\$ -	\$ 950.00	\$ (950.00)	\$ 2,069.08	\$ 8,550.00	\$ (6,480.92)	\$ 11,400.00
Administrative Expenses	\$ 269.82	\$ 4,070.25	\$ (3,800.43)	\$ 17,400.86	\$ 36,632.25	\$ (19,231.39)	\$ 48,843.00
Dues, Memberships, Licenses	\$ -	\$ 100.00	\$ (100.00)	\$ 310.00	\$ 900.00	\$ (590.00)	\$ 1,200.00
Property Maintenance	\$ -	\$ 7,978.58	\$ (7,978.58)	\$ 24,566.88	\$ 71,807.25	\$ (47,240.37)	\$ 95,743.00
Utilities	\$ 488.31	\$ 1,141.67	\$ (653.36)	\$ 7,022.75	\$ 10,275.00	\$ (3,252.25)	\$ 13,700.00
Fleet Maintenance	\$ 2,405.27	\$ 7,550.00	\$ (5,144.73)	\$ 11,280.22	\$ 67,950.00	\$ (56,669.78)	\$ 90,600.00
Expenses:	\$ 12,901.60	\$ 39,292.33	\$ (26,390.73)	\$ 238,135.90	\$ 353,631.00	\$ (115,495.10)	\$ 471,508.00

Net Income/Loss: \$ 4,632.18 \$ (34,851.31) \$ 39,483.49 \$ 311,516.90 \$ 132,365.14 \$ 179,151.76 \$ 30,031.37

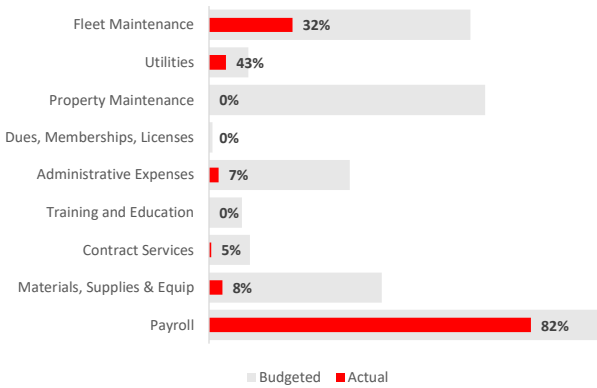
Current Month: District Income



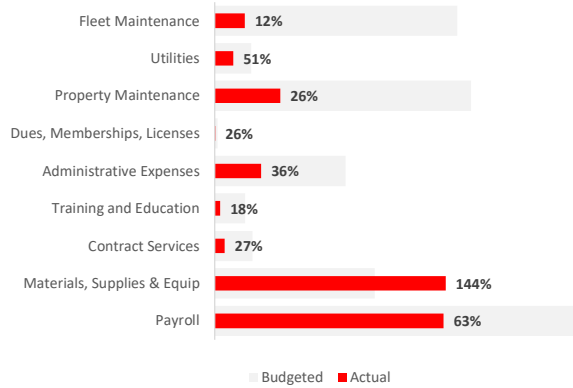
Current Month: District Expenses (ranked)



Current Month: Budget vs Actual



YTD: Budget vs Actual



District Financial Report September 2022

Banking and Investments

General Fund			Capital Reserve			Capital Improvement		
Beginning Balance:	\$	415,342.45	Beginning Balance:	\$	100,922.04	Beginning Balance:	\$	152,943.62
Inflows:	\$	13,958.06	Inflows:	\$	217.56	Inflows:	\$	241,849.32
Outflow:	\$	256,000.00	Outflow:	\$	-	Outflow:	\$	-
Ending Balance:	\$	173,300.51	Ending Balance:	\$	101,139.60	Ending Balance:	\$	394,792.94

Operations			Medical Billing			Petty Cash		
Beginning Balance:	\$	25,819.52	Beginning Balance:	\$	1,805.59	Beginning Balance:	\$	1,000.00
Inflows:	\$	15,000.16	Inflows:	\$	2,253.00	Inflows:	\$	-
Outflow:	\$	20,507.54	Outflow:	\$	14.00	Outflow:	\$	-
Ending Balance:	\$	20,312.14	Ending Balance:	\$	4,044.59	Ending Balance:	\$	1,000.00

Sunflower Bank		Other District Income			
ColoTrust Available Funds:	\$	669,233.05	Sunflower Available Funds:	\$	24,356.73
Total ALL Accounts:	\$	694,589.78			
Total Avail Funds	\$	694,589.78			

Expenses: Actual vs. Budget

For the Month	Actual	Budget	Over/(Under)
District Income	\$ 17,533.78	\$ 4,441.02	\$ 13,092.76
District Expenses	\$ 12,901.60	\$ 39,292.33	\$ (26,390.73)
Net Income/(Loss)	\$ 4,632.18	\$ (34,851.31)	\$ 39,483.49

For the Year	Actual	Budget	Over/(Under)
District Income	\$ 549,652.80	\$ 485,996.14	\$ 63,656.66
District Expenses	\$ 238,135.90	\$ 353,631.00	\$ (115,495.10)
Net Income/(Loss)	\$ 311,516.90	\$ 132,365.14	\$ 179,151.76

Budget Highlights

Month to Date

Income:	\$ 13,092.76	Received more / (less) than expected
Expenses:	\$ (26,390.73)	Spent more / (less) than expected (no brackets = over budget)

Year to Date:

Income:	\$ 63,656.66	Received more / (less) than expected
Expenses:	\$ (115,495.10)	Spent more / (less) than expected (no brackets = over budget)

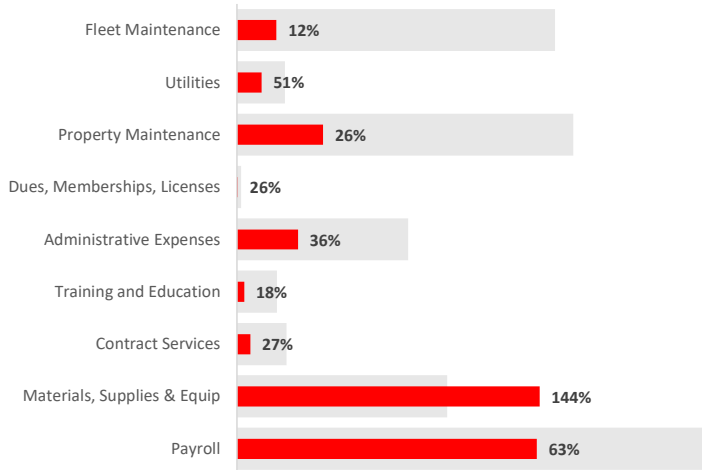
All other accounts have an expenditure variance from budget under \$500.

Respectfully submitted,

Mike Brandt

SPCFPD Treasurer

Annual Budget: Budget vs Actual



■ Budgeted ■ Actual

Notes for Treasurer's Report

SEP 2022

Transferred funds:

- \$15,000 from Colo Trust General Fund to Sunflower Ops account
- \$241,000 from Colo Trust General Fund to Colo Trust Capital Improvement account

Comment:

Income year to date is 63k higher than forecast (\$549k vs \$485k) due to grant payoff and UniMog sale. Materials, supplies & equipment is at 143% of budget – this will be corrected with revised budget.

Checks/Funds transferred

To:	For	Sep-22
Coaty Marchant Woods	Legal	\$ 60.00
FPPA	Pension	\$ 1,679.89
CORE (2000)	Electrical Sta 3	\$ 30.20
CORE (4700)	Electrical Sta 2	\$ 25.59
CORE (7100)	Electrical Sta 1	\$ 169.73
MileHigh Propane	Propane	\$ -
Pinnacol	Insurance	\$ 736.00
VFIS	Insurance	\$ 457.00
QuickBooks	Payroll	\$ 6,292.85
South Park Tel	Repeater/Internet	\$ 188.79
Teller County Waste	Trash	\$ 124.00
US Treasury	US Tax Withholding	\$ 1,112.34
US Treasury	FUTA	\$ 11.10
Verizon (new)	Ambulance WiFi	\$ 80.02
Visa	Eugene's card	\$ -
Visa	Aric's card	\$ 3,965.28
Visa	Mike's card	\$ 733.90
Farmer, Eugene	Reimbursement	\$ 2,910.66
Mandel, Aaron	Reinbursement	\$ 250.30

Notes

Mike Brandt – Treasurer – 2022/10/06