



Treasurer's Report: April 2023

Southern Park County Fire Protection District

Mike Brandt, Treasurer

5/4/23

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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 April 30, 2023

	Apr 30, 23
ASSETS	
Current Assets	
Checking/Savings	
10000 · Bank Accounts	
10101 · ColoTrust - General Fund	246,067.23
10102 · ColoTrust - Capital Reserve	103,729.29
10103 · ColoTrust - Capital Improvement	321,835.86
10105 · Sunflower (Ops Checking)	22,505.45
10106 · Sunflower (MED Account)	8,797.05
10400 · Petty Cash	905.03
Total 10000 · Bank Accounts	703,839.91
Total Checking/Savings	703,839.91
Accounts Receivable	
11002 · Accounts Receivable	
11003 · Cash With Treasurer	2,529.99
11106 · Interest (Treasurer)	100.20
Total 11002 · Accounts Receivable	2,630.19
Total Accounts Receivable	2,630.19
Total Current Assets	706,470.10
Fixed Assets	
12000 · Fixed Assets	
12100 · Vehicles	
12200 · 2011 Ford Brush 9-3	40,500.00
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
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	126,907.96
Total 12100 · Vehicles	697,343.46
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	
12511 - Heart monitors	95,052.00
12510 · Medical Equipment - Other	46,912.01
Total 12510 · Medical Equipment	141,964.01
12520 · Radio Equipment	46,710.09
Total 12500 · Equipment, Fixtures & Furniture	322,026.16

The Southern Park County Fire Protection District

05/03/23

Balance Sheet

Accrual Basis

As of April 30, 2023

	Apr 30, 23
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
12999 · <Less> Accumulated Depreciation	-814,937.07
Total 12000 · Fixed Assets	600,343.52
Total Fixed Assets	600,343.52
Other Assets	
11000 · Property Taxes Receivable	462,576.00
Total Other Assets	462,576.00
TOTAL ASSETS	1,769,389.62
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
20001 · Accounts Payable	-2,954.90
Total Accounts Payable	-2,954.90
Credit Cards	
17000 · Visa Cards	
17004 · Visa - 3672 <Chief> INACTIVE	1,456.15
17006 · Visa - 4563 Fire Chief><	5.89
17007 · Visa - 5297 <Chief AS>	-5,199.32
Total 17000 · Visa Cards	-3,737.28
Total Credit Cards	-3,737.28
Other Current Liabilities	
20000 · Payroll Liabilities	
20100 · FPPA	
20101 · FPPA D&D Payable	528.72
20102 · FPPA Defined Benefit	2,954.52
20103 · FPPA D&D Payable (Co)	-757.45
20104 · FPPA Defined Benefit (Co)	-3,821.99
Total 20100 · FPPA	-1,096.20
20200 · Colorado State Taxes	
20201 · CO SUTA Payable	-151.43
20203 · Employee Tax Levy	-11.54
Total 20200 · Colorado State Taxes	-162.97
20300 · Federal Taxes and Withholding	
20301 · Federal FUTA Payable	-10.27
Total 20300 · Federal Taxes and Withholding	-10.27
20000 · Payroll Liabilities - Other	-878.59
Total 20000 · Payroll Liabilities	-2,148.03

The Southern Park County Fire Protection District

Balance Sheet

As of April 30, 2023

	Apr 30, 23
21000 · Deferred Revenue	462,576.00
2110 · Direct Deposit Liabilities	739.27
Total Other Current Liabilities	461,167.24
Total Current Liabilities	454,475.06
Total Liabilities	454,475.06
Equity	
14000 · Net Investment in Fixed Assets	1,353,076.74
26000 · Retained Earnings	244,545.00
30000 · Opening Balance Equity	-411,134.22
Net Income	128,427.04
Total Equity	1,314,914.56
TOTAL LIABILITIES & EQUITY	1,769,389.62

The Southern Park County Fire Protection District

Profit & Loss

April 2023

	Apr 23
Ordinary Income/Expense	
Income	
40000 · General Revenue	
40100 · District Tax Collected	
40101 · Current Tax Collected	46,199.13
40104 · Specific Ownership Tax	4,376.66
Total 40100 · District Tax Collected	50,575.79
40200 · Interest Income	
40103 · Interest on Tax Collected	9.61
40201 · ColoTrust Interest Income	2,756.55
40202 · Sunflower Bank Interest Income	0.32
Total 40200 · Interest Income	2,766.48
40300 · Program and Service Income	
40301 · Donations	150.00
40308 · Chipper	110.00
Total 40300 · Program and Service Income	260.00
Total 40000 · General Revenue	53,602.27
Total Income	53,602.27
Gross Profit	53,602.27
Expense	
20500 · Payroll Expenses	
20507 - Deputy Chief	2,775.00
20501 · FPPA Expenses	856.93
20502 · Chief's Salary	5,000.00
20503 · Shift Pay	2,364.00
20505 · Company Payroll Expenses	372.37
20507 · Admin Pay	400.00
20500 · Payroll Expenses - Other	42.03
Total 20500 · Payroll Expenses	11,810.33
70000 · Services, Supplies & Equipment	
70100 · Materials, Supplies & Equipment	
70101 · Firefighting Supplies & Equip	2,227.92
70102 · Medical Supplies & Equipment	
Ambulance WiFi	80.04
70102 · Medical Supplies & Equipment - Other	10,990.94
Total 70102 · Medical Supplies & Equipment	11,070.98
70105 · Equipment Rental	50.00
Total 70100 · Materials, Supplies & Equipment	13,348.90
70200 · Contract Services	
70204 · EMS Billing Services	128.62
Total 70200 · Contract Services	128.62
70400 · Administrative Expenses	
70401 · County Treasurer Fees	1,386.27
Total 70400 · Administrative Expenses	1,386.27
70500 · Dues, Memberships & Licenses	
70502 · Licenses	180.00
Total 70500 · Dues, Memberships & Licenses	180.00
Total 70000 · Services, Supplies & Equipment	15,043.79

The Southern Park County Fire Protection District

Profit & Loss

April 2023

	<u>Apr 23</u>
80000 · Building & Fleet Services	
80200 · Utilities	
80201 · Telephone Expense	89.95
80202 · Electric	383.70
80203 · Gas (LPG)	118.07
80204 · Trash	155.00
80205 · Internet	50.31
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Total 80200 · Utilities	797.03
80300 · Fleet Maintenance	
80305 · Fire Apparatus	
80500 · Fleet Maint. General Supplies	10.80
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Total 80305 · Fire Apparatus	10.80
Total 80300 · Fleet Maintenance	10.80
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Total 80000 · Building & Fleet Services	807.83
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Total Expense	27,661.95
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Net Ordinary Income	25,940.32
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Net Income	25,940.32



Southern Park County Fire Protection District

P.O. Box 11 - Guffey, CO 80820 - tel. (719) 689-9479 - fax (719) 689-9483
www.guffeyfire.net

Monthly Budget

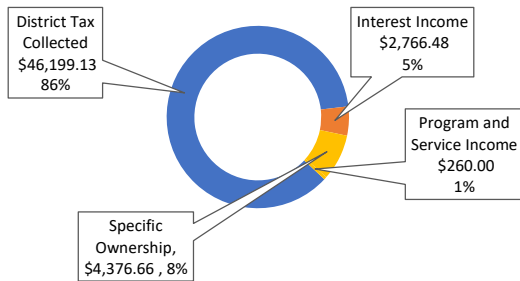
April 2023

Income	Transactions	Budget	Over/(Under)	YTD Trx	YTD Budget	YTD Over/(Under)	Annual Budget
District Tax Collected	\$ 46,199.13	\$ 113,555.58	\$ (67,356.45)	\$ 191,959.26	\$ 302,814.89	\$ (110,855.63)	\$ 420,576.24
Delinquent Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interest Income	\$ 2,766.48	\$ 316.67	\$ 2,449.81	\$ 7,313.77	\$ 1,266.67	\$ 6,047.10	\$ 3,800.00
Specific Ownership	\$ 4,376.66	\$ 3,000.00	\$ 1,376.66	\$ 11,825.45	\$ 3,500.00	\$ 8,325.45	\$ 36,000.00
Program and Service Income	\$ 260.00	\$ 166.67	\$ 93.33	\$ 13,971.86	\$ 666.67	\$ 13,305.19	\$ 2,000.00
Income:	\$ 53,602.27	\$ 117,038.92	\$ (63,436.65)	\$ 225,070.34	\$ 308,248.22	\$ (83,177.88)	\$ 462,376.24

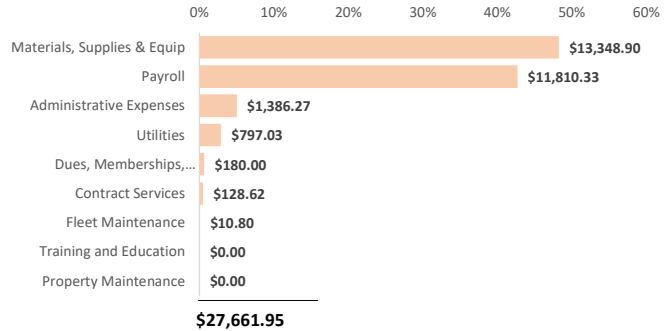
Expenses							
Payroll	\$ 11,810.33	\$ 13,254.17	\$ (1,443.84)	\$ 49,016.49	\$ 53,016.67	\$ (4,000.18)	\$ 159,050.00
Materials, Supplies & Equip	\$ 13,348.90	\$ 16,971.00	\$ (3,622.10)	\$ 18,175.98	\$ 67,884.00	\$ (49,708.02)	\$ 203,652.00
Contract Services	\$ 128.62	\$ 657.08	\$ (528.46)	\$ 697.30	\$ 2,628.33	\$ (1,931.03)	\$ 7,885.00
Training and Education	\$ -	\$ 1,250.00	\$ (1,250.00)	\$ 51.23	\$ 5,000.00	\$ (4,948.77)	\$ 15,000.00
Administrative Expenses	\$ 1,386.27	\$ 3,214.75	\$ (1,828.48)	\$ 6,522.49	\$ 12,859.00	\$ (6,336.51)	\$ 38,577.00
Dues, Memberships, Licenses	\$ 180.00	\$ 125.00	\$ 55.00	\$ 392.59	\$ 500.00	\$ (107.41)	\$ 1,500.00
Property Maintenance	\$ -	\$ 4,583.33	\$ (4,583.33)	\$ 1,687.19	\$ 18,333.33	\$ (16,646.14)	\$ 55,000.00
Utilities	\$ 797.03	\$ 1,289.83	\$ (492.80)	\$ 6,172.77	\$ 5,159.33	\$ 1,013.44	\$ 15,478.00
Fleet Maintenance	\$ 10.80	\$ 5,358.42	\$ (5,347.62)	\$ 2,221.31	\$ 21,433.67	\$ (19,212.36)	\$ 64,301.00
Expenses:	\$ 27,661.95	\$ 46,703.58	\$ (19,041.63)	\$ 84,937.35	\$ 186,814.33	\$ (101,876.98)	\$ 560,443.00

Net Income/Loss: \$ 25,940.32 \$ 70,335.33 \$ (44,395.01) \$ 140,132.99 \$ 121,433.89 \$ 18,699.10 \$ (98,066.76)

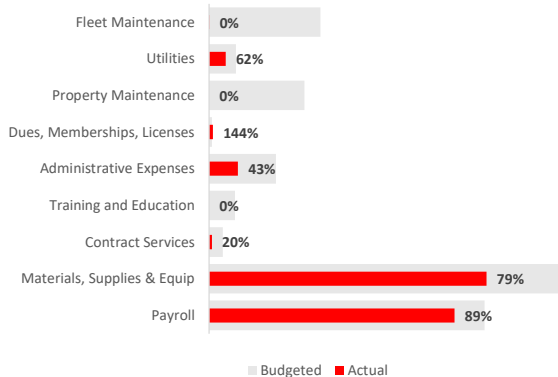
Current Month: District Income



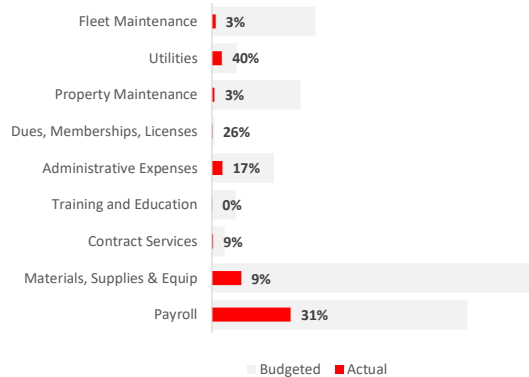
Current Month: District Expenses (ranked)



Current Month: Budget vs Actual



YTD: Budget vs Actual





Southern Park County Fire Protection District

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District Financial Report April 2023

Banking and Investments

General Fund		ColoTrust		Capital Improvement	
Beginning Balance:	\$ 236,379.29	Beginning Balance:	\$ 103,301.61	Beginning Balance:	\$ 331,348.73
Inflows:	\$ 50,171.25	Inflows:	\$ 427.68	Inflows:	\$ 1,356.75
Outflow:	\$ 40,000.00	Outflow:	\$ -	Outflow:	\$ 10,869.62
Ending Balance:	\$ 246,550.54	Ending Balance:	\$ 103,729.29	Ending Balance:	\$ 321,835.86

Sunflower Bank		Medical Billing		Other District Income	
Beginning Balance:	\$ 12,061.77	Beginning Balance:	\$ 8,925.67	Beginning Balance:	\$ 1,000.00
Inflows:	\$ 51,129.94	Inflows:	\$ -	Inflows:	\$ -
Outflow:	\$ 35,625.50	Outflow:	\$ 128.62	Outflow:	\$ -
Ending Balance:	\$ 27,566.21	Ending Balance:	\$ 8,797.05	Ending Balance:	\$ 1,000.00

ColoTrust Available Funds:	\$ 672,115.69	Sunflower Available Funds:	\$ 36,363.26
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Total ALL Accounts:	\$ 709,478.95
Total Avail Funds:	\$ 709,478.95

Expenses: Actual vs. Budget

	Actual	Budget	Over/(Under)
For the Month			
District Income	\$ 53,602.27	\$ 117,038.92	\$ (63,436.65)
District Expenses	\$ 27,661.95	\$ 46,703.58	\$ (19,041.63)
Net Income/(Loss)	\$ 25,940.32	\$ 70,335.33	\$ (44,395.01)
For the Year			
District Income	\$ 225,070.34	\$ 308,248.22	\$ (83,177.88)
District Expenses	\$ 84,937.35	\$ 186,814.33	\$ (101,876.98)
Net Income/(Loss)	\$ 140,132.99	\$ 121,433.89	\$ 18,699.10

Budget Highlights

Month to Date	
Income:	\$ (63,436.65) Received more / (less) than expected
Expenses:	\$ (19,041.63) Spent more / (less) than expected (no brackets = over budget)
Year to Date:	
Income:	\$ (83,177.88) Received more / (less) than expected
Expenses:	\$ (101,876.98) Spent more / (less) than expected (no brackets = over budget)

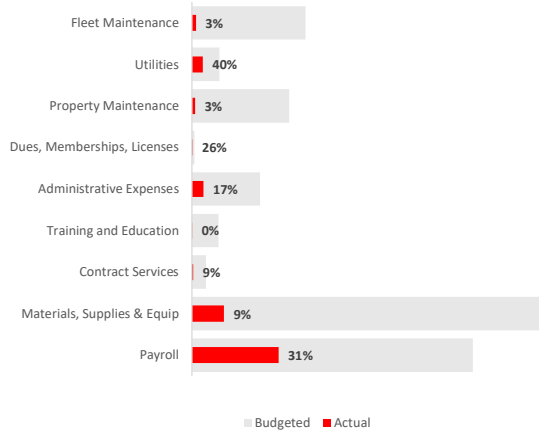
All other accounts have an expenditure variance from budget under \$500.

Respectfully submitted,

Mike Brandt

SPCFPD Treasurer

Annual Budget: Budget vs Actual



Notes for Treasurer's Report

April 2023

Transferred funds:

- \$40,000 from Colo Trust General Fund to Sunflower Ops account
- \$10,869.62 from Colo Trust Capital Improvements fund to Sunflower Ops account
- \$0 from Sunflower Med Account to Sunflower Ops account

Deposits:

- \$260 from permits & petty cash

Expense > \$2,000

- \$10,869.62 for Stryker power lift cot approved at March board meeting
- \$2,880 for Request for Audit Exemption review by EBK

Colorado Trust interest ~5% this month

Checks/Funds transferred

To:	For	Apr-23
Boundtree	Medical Supplies	\$ 121.32
CO Dept of Revenue	State Tax	\$ 1,054.00
CORE (2000)	Electrical Sta 3	\$ 47.67
CORE (4700)	Electrical Sta 2	\$ 48.34
CORE (7100)	Electrical Sta 1	\$ 287.69
FPPA	Pension	\$ 1,935.99
Highline (was South Park Tel)	Phone/Internet	\$ 380.52
MileHigh Propane	Propane	\$ 509.48
QuickBooks	Payroll	\$ 8,011.62
Teller County Waste	Trash	\$ 155.00
US Treasury	US Tax Witholding	\$ 1,362.34
US Treasury	FUTA	\$ 16.58
Verizon (new)	Ambulance WiFi	\$ 80.04
Visa	Mike's card	\$ 83.04
Visa	Aric's card	\$ 4,261.83
CLIO Laboratory Servoes	Certification	\$ 180.00
EBK CPA	CPA Fees	\$ 2,880.00
Stryker	Medical Supplies	\$ 10,869.62
Supply Cache	FF Equipment and clothing	\$ 569.70
The Flume	Required notices	\$ 16.00
Uline	Fire Extinguishers	\$ 1,658.22
Yoder 's Garage	Fleet Maintenance	\$ 650.00

Notes

Mike Brandt – Treasurer – 2023/05/04