



# Treasurer's Report: August 2023

Southern Park County Fire Protection District

Mike Brandt, Treasurer

9/5/23

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## The Southern Park County Fire Protection District

## Balance Sheet

As of August 31, 2023

09/05/23

Accrual Basis

	Aug 31, 23
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
<b>10000 · Bank Accounts</b>	
10101 · ColoTrust - General Fund	239,258.96
10102 · ColoTrust - TABOR & Reserve	105,590.34
10103 · ColoTrust - Capital Improvement	215,942.67
10104 · Allocated project savings	197,080.67
10105 · Sunflower (Ops Checking)	27,444.29
10106 · Sunflower (MED Account)	8,797.05
10400 · Petty Cash	905.03
<b>Total 10000 · Bank Accounts</b>	795,019.01
<b>Total Checking/Savings</b>	795,019.01
<b>Accounts Receivable</b>	
11002 · Accounts Receivable	
11003 · Cash With Treasurer	2,529.99
11106 · Interest (Treasurer)	100.20
<b>Total 11002 · Accounts Receivable</b>	2,630.19
<b>Total Accounts Receivable</b>	2,630.19
<b>Total Current Assets</b>	797,649.20
<b>Fixed Assets</b>	
<b>12000 · Fixed Assets</b>	
<b>12100 · Vehicles</b>	
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
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
<b>Total 12100 · Vehicles</b>	689,343.46
<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>	34,612.47
<b>12500 · Equipment, Fixtures &amp; Furniture</b>	
12505 · Fire Equipment	133,352.06
12510 · Medical Equipment	
12511 - Heart monitors	95,052.00
12510 · Medical Equipment - Other	46,912.01
<b>Total 12510 · Medical Equipment</b>	141,964.01
12520 · Radio Equipment	48,110.09
<b>Total 12500 · Equipment, Fixtures &amp; Furniture</b>	323,426.16

## The Southern Park County Fire Protection District

## Balance Sheet

As of August 31, 2023

09/05/23

Accrual Basis

	Aug 31, 23
<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>	305,109.18
<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>	56,189.32
<b>12999 · &lt;Less&gt; Accumulated Depreciation</b>	-806,937.07
<b>Total 12000 · Fixed Assets</b>	601,743.52
<b>Total Fixed Assets</b>	601,743.52
<b>Other Assets</b>	
11000 · Property Taxes Receivable	462,576.00
<b>Total Other Assets</b>	462,576.00
<b>TOTAL ASSETS</b>	<b>1,861,968.72</b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Accounts Payable</b>	
20001 · Accounts Payable	-2,873.79
<b>Total Accounts Payable</b>	-2,873.79
<b>Credit Cards</b>	
17000 · Visa Cards	
17004 · Visa - 3672 <Chief> INACTIVE	1,456.15
17005 · Visa - 3953 <mbk>	524.17
17006 · Visa - 4563 Fire Chief<	5.89
17007 · Visa - 7491 <Chief AS>	-12,952.29
<b>Total 17000 · Visa Cards</b>	-10,966.08
<b>Total Credit Cards</b>	-10,966.08
<b>Other Current Liabilities</b>	
20000 · Payroll Liabilities	
20100 · FPPA	
20103 · FPPA D&D Payable (Co)	-228.73
20104 · FPPA Defined Benefit (Co)	-867.47
<b>Total 20100 · FPPA</b>	-1,096.20
20200 · Colorado State Taxes	
20201 · CO SUTA Payable	-248.25
<b>Total 20200 · Colorado State Taxes</b>	-248.25
20300 · Federal Taxes and Withholding	
20301 · Federal FUTA Payable	-10.27
<b>Total 20300 · Federal Taxes and Withholding</b>	-10.27
20000 · Payroll Liabilities - Other	-424.10
<b>Total 20000 · Payroll Liabilities</b>	-1,778.82

## The Southern Park County Fire Protection District

## Balance Sheet

09/05/23

As of August 31, 2023

Accrual Basis

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	Aug 31, 23
21000 · Deferred Revenue	462,576.00
2110 · Direct Deposit Liabilities	773.90
<b>Total Other Current Liabilities</b>	<b>461,571.08</b>
<b>Total Current Liabilities</b>	<b>447,731.21</b>
<b>Total Liabilities</b>	<b>447,731.21</b>
<b>Equity</b>	
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	227,749.99
<b>Total Equity</b>	<b>1,414,237.51</b>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>1,861,968.72</b>

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**The Southern Park County Fire Protection District**  
**Profit & Loss**  
**August 2023**

	Aug 23
<b>Ordinary Income/Expense</b>	
<b>Income</b>	
<b>40000 · General Revenue</b>	
<b>40100 · District Tax Collected</b>	
40101 · Current Tax Collected	16,399.18
40104 · Specific Ownership Tax	4,072.10
	20,471.28
<b>40200 · Interest Income</b>	
40103 · Interest on Tax Collected	466.04
40201 · ColoTrust Interest Income	3,560.77
40202 · Sunflower Bank Interest Income	0.21
	4,027.02
<b>Total 40000 · General Revenue</b>	24,498.30
<b>Total Income</b>	24,498.30
<b>Gross Profit</b>	24,498.30
<b>Expense</b>	
<b>20500 · Payroll Expenses</b>	
20501 · FPPA Expenses	560.00
20502 · Chief's Salary	5,000.00
20503 · Shift Pay	4,004.00
20505 · Company Payroll Expenses	1,007.43
20506 · Special Pay - Chipper	0.00
20507 · Admin Pay	400.00
20500 · Payroll Expenses - Other	38.06
	11,009.49
<b>70000 · Services, Supplies &amp; Equipment</b>	
<b>70100 · Materials, Supplies &amp; Equipment</b>	
70101 · Firefighting Supplies & Equip	461.35
70102 · Medical Supplies & Equipment	
Ambulance WiFi	80.02
70102 · Medical Supplies & Equipment - Other	345.56
	425.58
<b>Total 70102 · Medical Supplies &amp; Equipment</b>	425.58
70105 · Equipment Rental	50.00
70106 · Office Supplies	24.17
	961.10
<b>Total 70100 · Materials, Supplies &amp; Equipment</b>	961.10
<b>70400 · Administrative Expenses</b>	
70401 · County Treasurer Fees	505.96
70402 · Postage	70.00
	575.96
<b>Total 70400 · Administrative Expenses</b>	575.96
<b>Total 70000 · Services, Supplies &amp; Equipment</b>	1,537.06
<b>80000 · Building &amp; Fleet Services</b>	
<b>80200 · Utilities</b>	
80201 · Telephone Expense	50.31
80202 · Electric	206.62
80204 · Trash	155.00
80205 · Internet	89.95
	501.88
<b>Total 80200 · Utilities</b>	501.88

The Southern Park County Fire Protection District  
**Profit & Loss**  
August 2023

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	<u>Aug 23</u>
80300 · Fleet Maintenance	
80305 · Fire Apparatus	
80320 · Squads	446.09
Total 80305 · Fire Apparatus	<u>446.09</u>
Total 80300 · Fleet Maintenance	446.09
Total 80000 · Building & Fleet Services	<u>947.97</u>
Total Expense	13,494.52
Net Ordinary Income	<u>11,003.78</u>
Net Income	<u><u>11,003.78</u></u>

**Monthly Budget**

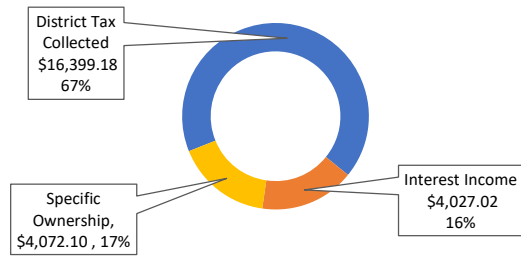
**August 2023**

Income							
	Transactions	Budget	Over/(Under)	YTD Trx	YTD Budget	YTD Over/(Under)	Annual Budget
District Tax Collected	\$ 16,399.18	\$ 4,205.76	\$ 12,193.42	\$ 401,529.94	\$ 407,958.95	\$ (6,429.01)	\$ 420,576.24
Delinquent Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interest Income	\$ 4,027.02	\$ 316.67	\$ 3,710.35	\$ 21,242.36	\$ 2,533.33	\$ 18,709.03	\$ 3,800.00
Specific Ownership	\$ 4,072.10	\$ 3,000.00	\$ 1,072.10	\$ 28,451.79	\$ 4,166.67	\$ 24,285.12	\$ 36,000.00
Program and Service Income	\$ -	\$ 166.67	\$ (166.67)	\$ 22,096.03	\$ 1,333.33	\$ 20,762.70	\$ 2,000.00
<b>Income:</b>	<b>\$ 24,498.30</b>	<b>\$ 7,689.10</b>	<b>\$ 16,809.20</b>	<b>\$ 473,320.12</b>	<b>\$ 415,992.28</b>	<b>\$ 57,327.84</b>	<b>\$ 462,376.24</b>

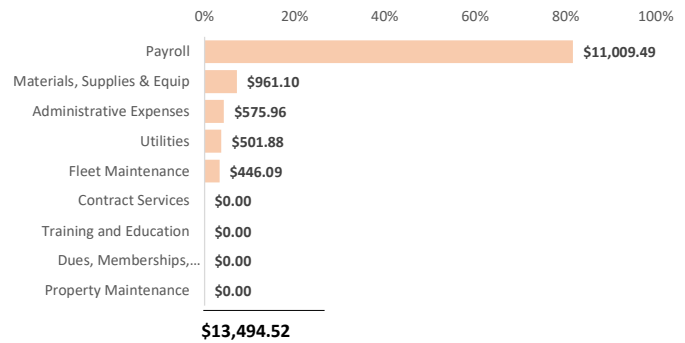
Expenses							
Payroll	\$ 11,009.49	\$ 13,254.17	\$ (2,244.68)	\$ 98,899.74	\$ 106,033.33	\$ (7,133.59)	\$ 159,050.00
Materials, Supplies & Equip	\$ 961.10	\$ 16,971.00	\$ (16,009.90)	\$ 25,295.30	\$ 135,768.00	\$ (110,472.70)	\$ 203,652.00
Contract Services	\$ -	\$ 657.08	\$ (657.08)	\$ 2,132.30	\$ 5,256.67	\$ (3,124.37)	\$ 7,885.00
Training and Education	\$ -	\$ 1,250.00	\$ (1,250.00)	\$ 51.23	\$ 10,000.00	\$ (9,948.77)	\$ 15,000.00
Administrative Expenses	\$ 575.96	\$ 3,214.75	\$ (2,638.79)	\$ 12,618.60	\$ 25,718.00	\$ (13,099.40)	\$ 38,577.00
Dues, Memberships, Licenses	\$ -	\$ 125.00	\$ (125.00)	\$ 392.59	\$ 1,000.00	\$ (607.41)	\$ 1,500.00
Property Maintenance	\$ -	\$ 4,583.33	\$ (4,583.33)	\$ 25,477.85	\$ 36,666.67	\$ (11,188.82)	\$ 55,000.00
Utilities	\$ 501.88	\$ 1,289.83	\$ (787.95)	\$ 8,842.45	\$ 10,318.67	\$ (1,476.22)	\$ 15,478.00
Fleet Maintenance	\$ 446.09	\$ 5,358.42	\$ (4,912.33)	\$ 4,451.76	\$ 42,867.33	\$ (38,415.57)	\$ 64,301.00
<b>Expenses:</b>	<b>\$ 13,494.52</b>	<b>\$ 46,703.58</b>	<b>\$ (33,209.06)</b>	<b>\$ 178,161.82</b>	<b>\$ 373,628.67</b>	<b>\$ (195,466.85)</b>	<b>\$ 560,443.00</b>

**Net Income/Loss: \$ 11,003.78 \$ (39,014.49) \$ 50,018.27 \$ 295,158.30 \$ 42,363.62 \$ 252,794.68 \$ (98,066.76)**

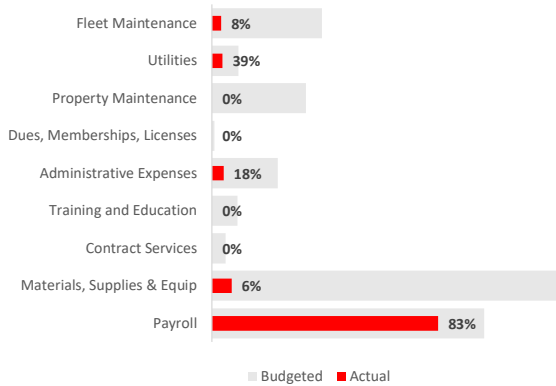
Current Month: District Income



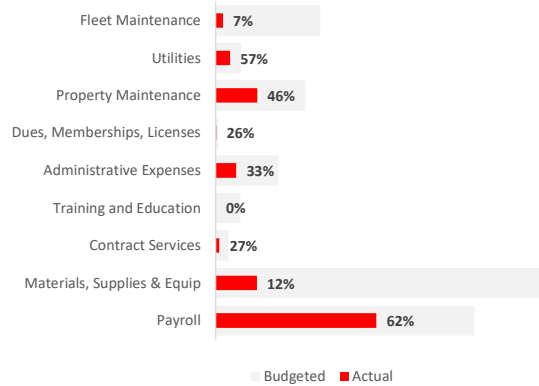
Current Month: District Expenses (ranked)



Current Month: Budget vs Actual



YTD: Budget vs Actual



**District Financial Report**

**August 2023**

**Banking and Investments**

General Fund		ColoTrust TABOR & Reserve		Capital Improvement	
Beginning Balance:	\$ 359,460.64	Beginning Balance:	\$ 105,102.78	Beginning Balance:	\$ 289,800.40
Inflows:	\$ 21,832.63	Inflows:	\$ 487.56	Inflows:	\$ 1,142.27
Outflow:	\$ 141,551.00	Outflow:	\$ -	Outflow:	\$ 75,000.00
Ending Balance:	\$ 239,742.27	Ending Balance:	\$ 105,590.34	Ending Balance:	\$ 215,942.67

Sunflower Bank Operations		Medical Billing	
Operations Checking:	\$ 29,731.07	Beginning Balance:	\$ 8,797.05
Inflows:	\$ -	Inflows:	\$ -
Outflow:	\$ -	Outflow:	\$ -
Ending Balance:	\$ 29,731.07	Ending Balance:	\$ 8,797.05

Allocated project savings acct ColoTrust	
Beginning Balance:	\$ -
Inflows:	\$ 197,080.67
Outflow:	\$ -
Ending Balance:	\$ 197,080.67

ColoTrust Available Funds:	\$ 758,355.95	Sunflower Available Funds:	\$ 38,528.12
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<b>Total ALL Accounts:</b>	<b>\$ 797,884.07</b>
<b>Total Avail Funds</b>	<b>\$ 797,884.07</b>

Other District Monies Petty Cash	
Beginning Balance:	\$ 1,000.00
Inflows:	\$ -
Outflow:	\$ -
Ending Balance:	\$ 1,000.00

**Expenses: Actual vs. Budget**

For the Month	Actual	Budget	Over/(Under)
District Income	\$ 24,498.30	\$ 7,689.10	\$ 16,809.20
District Expenses	\$ 13,494.52	\$ 46,703.58	\$ (33,209.06)
<b>Net Income/(Loss)</b>	<b>\$ 11,003.78</b>	<b>\$ (39,014.49)</b>	<b>\$ 50,018.27</b>

For the Year	Actual	Budget	Over/(Under)
District Income	\$ 473,320.12	\$ 415,992.28	\$ 57,327.84
District Expenses	\$ 178,161.82	\$ 373,628.67	\$ (195,466.85)
<b>Net Income/(Loss)</b>	<b>\$ 295,158.30</b>	<b>\$ 42,363.62</b>	<b>\$ 252,794.68</b>

**Budget Highlights**

**Month to Date**

Income:	\$ 16,809.20	Received more / (less) than expected
Expenses:	\$ (33,209.06)	Spent more / (less) than expected (no brackets = over budget)

**Year to Date:**

Income:	\$ 57,327.84	Received more / (less) than expected
Expenses:	\$ (195,466.85)	Spent more / (less) than expected (no brackets = over budget)

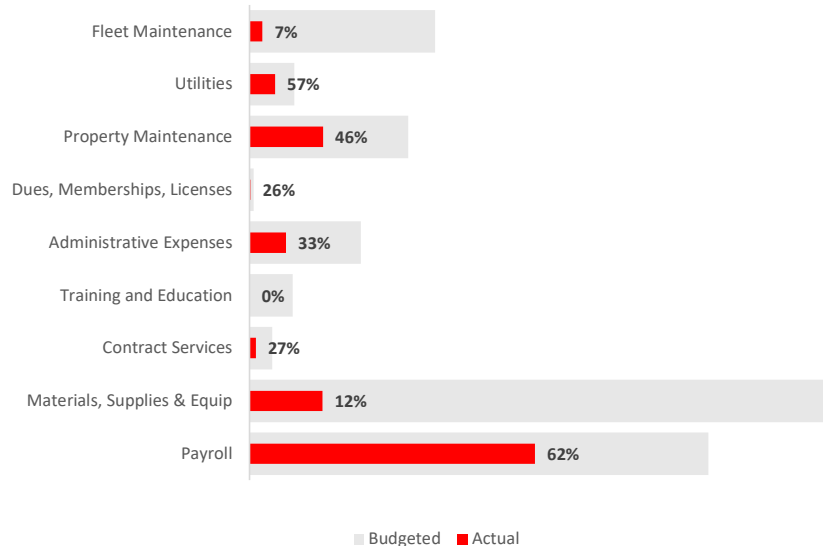
All other accounts have an expenditure variance from budget under \$500.

Respectfully submitted,

Mike Brandt

SPCFPD Treasurer

**Annual Budget: Budget vs Actual**



## Notes for Treasurer's Report

August 2023

### Transferred funds:

- \$20,000.00 from Colo Trust General Fund to Sunflower Ops account
- Established separate fund at Colorado Trust for *Allocated Project Savings* expenditures
- Transferred \$121,551.00 from Colo Trust *General Fund* to *Allocated Project Savings* account (ambulance planned CIP expenditure)
- Transfer from Colo Trust Capital Improvements fund to *Allocated Project Savings* account
  - \$45,000 – CIP 2019-39 Saving to Replace Engine 9-2
  - \$30,000 – CIP 2019-45 Saving to replace tender

### Checks written/Funds transferred

To:	For	Aug-23
QuickBooks	Payroll	\$ 7,291.28
FPPA	Pension	\$ 2,490.00
US Treasury	US Tax Withholding	\$ 1,295.80
Visa	Aric's card	\$ 1,251.05
Bound Tree	Medical Supplies	\$ 527.35
Coaty Marchant Woods	Legal	\$ 490.00
Penrose Tractor & Towing	Towing	\$ 450.00
Visa	Mike's card	\$ 400.79
Picker, Barry	Reimbursement	\$ 345.56
Supply Cache	FF Equipment and clothing	\$ 248.32
Highline (was South Park Tel)	Phone/Internet	\$ 190.26
Teller County Waste	Trash	\$ 155.00
CORE (7100)	Electrical Sta 1	\$ 153.26
CO State Treasurer	State Unemployment	\$ 96.82
Verizon (new)	Ambulance WiFi	\$ 80.02
CORE (2000)	Electrical Sta 3	\$ 28.88
CORE (4700)	Electrical Sta 2	\$ 24.48
US Treasury	FUTA	\$ 19.82

### Expenditures YTD less than budgeted for:

- fleet maintenance 7% of budget
- training and education <1% of budget
- materials, supplies and equipment: 12% of budget. (Ambulance delivery is delayed until 2024.)

Mike Brandt – Treasurer – 2023/09/01