



# Treasurer's Report: Oct. 2023

Southern Park County Fire Protection District

Mike Brandt, Treasurer

11/3/23

**Contents:**

Balance Sheet

Profit & Loss Statement for Month

Monthly Budget

District Financial Report

Notes (Money Transfers, Checks, Information)

Interest

## The Southern Park County Fire Protection District

## Balance Sheet

As of October 31, 2023

11/06/23

Accrual Basis

	Oct 31, 23
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
<b>10000 · Bank Accounts</b>	
10101 · ColoTrust - General Fund	217,399.89
10102 · ColoTrust - TABOR & Reserve	106,568.40
10103 · ColoTrust - Capital Improvement	217,942.88
10104 · Allocated project savings	198,906.16
10105 · Sunflower (Ops Checking)	26,567.00
10106 · Sunflower (MED Account)	8,797.05
10400 · Petty Cash	905.03
<b>Total 10000 · Bank Accounts</b>	<b>777,086.41</b>
<b>Total Checking/Savings</b>	<b>777,086.41</b>
<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>	<b>2,630.19</b>
<b>Total Accounts Receivable</b>	<b>2,630.19</b>
<b>Total Current Assets</b>	<b>779,716.60</b>
<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>	<b>689,343.46</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	
12511 - Heart monitors	95,052.00
12510 · Medical Equipment - Other	46,912.01
<b>Total 12510 · Medical Equipment</b>	<b>141,964.01</b>
12520 · Radio Equipment	48,110.09
<b>Total 12500 · Equipment, Fixtures &amp; Furniture</b>	<b>323,426.16</b>

## The Southern Park County Fire Protection District

## Balance Sheet

As of October 31, 2023

	Oct 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>1,844,036.12</b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Accounts Payable</b>	
20001 · Accounts Payable	38,661.00
<b>Total Accounts Payable</b>	38,661.00
<b>Credit Cards</b>	
17000 · Visa Cards	
17004 · Visa - 3672 <Chief> INACTIVE	1,456.15
17005 · Visa - 3953 <mbk>	859.02
17006 · Visa - 4563 Fire Chief<	5.89
17007 · Visa - 7491 <Chief AS>	90.11
17008 · Visa - 7798 <BP>	-1,977.59
17000 · Visa Cards - Other	-111.00
<b>Total 17000 · Visa Cards</b>	322.58
<b>Total Credit Cards</b>	322.58
<b>Other Current Liabilities</b>	
20000 · Payroll Liabilities	
20100 · FPPA	
20101 · FPPA D&D Payable	210.80
20102 · FPPA Defined Benefit	1,178.00
20103 · FPPA D&D Payable (Co)	-439.53
20104 · FPPA Defined Benefit (Co)	-2,045.47
<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	-458.13
<b>Total 20000 · Payroll Liabilities</b>	-1,812.85

## The Southern Park County Fire Protection District

**Balance Sheet**

As of October 31, 2023

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	Oct 31, 23
21000 · Deferred Revenue	462,576.00
2110 · Direct Deposit Liabilities	773.90
<b>Total Other Current Liabilities</b>	<b>461,537.05</b>
<b>Total Current Liabilities</b>	<b>500,520.63</b>
<b>Total Liabilities</b>	<b>500,520.63</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	157,027.97
<b>Total Equity</b>	<b>1,343,515.49</b>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>1,844,036.12</b>

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The Southern Park County Fire Protection District

Profit & Loss

October 2023

	Oct 23
<b>Ordinary Income/Expense</b>	
<b>Income</b>	
<b>40000 · General Revenue</b>	
<b>40100 · District Tax Collected</b>	
40101 · Current Tax Collected	2,015.97
40104 · Specific Ownership Tax	4,077.94
	6,093.91
<b>Total 40100 · District Tax Collected</b>	
<b>40200 · Interest Income</b>	
40103 · Interest on Tax Collected	99.54
40201 · ColoTrust Interest Income	3,563.96
40202 · Sunflower Bank Interest Income	0.26
	3,663.76
<b>Total 40200 · Interest Income</b>	
<b>40300 · Program and Service Income</b>	
40301 · Donations	500.00
40305 · Refunds	236.40
	736.40
<b>Total 40300 · Program and Service Income</b>	
<b>Total 40000 · General Revenue</b>	10,494.07
<b>Total Income</b>	10,494.07
<b>Gross Profit</b>	10,494.07
<b>Expense</b>	
<b>20500 · Payroll Expenses</b>	
20501 · FPPA Expenses	828.80
20502 · Chief's Salary	5,000.00
20503 · Shift Pay	1,800.00
20505 · Company Payroll Expenses	524.96
20506 · Special Pay - Chipper	0.00
20507 · Admin Pay	400.00
20508 · Exec Assistant	1,836.00
20510 · Fire Fighter Paid Position	2,400.00
20500 · Payroll Expenses - Other	46.30
	12,836.06
<b>Total 20500 · Payroll Expenses</b>	
<b>63400 · Interest Expense</b>	65.46
<b>70000 · Services, Supplies &amp; Equipment</b>	
<b>70100 · Materials, Supplies &amp; Equipment</b>	
70101 · Firefighting Supplies & Equip	37,800.06
70102 · Medical Supplies & Equipment	
Ambulance WiFi	80.04
70102 · Medical Supplies & Equipment - Other	2,112.35
	2,192.39
<b>Total 70102 · Medical Supplies &amp; Equipment</b>	
70105 · Equipment Rental	50.00
70106 · Office Supplies	89.37
	139.37
<b>Total 70100 · Materials, Supplies &amp; Equipment</b>	40,131.82
<b>70200 · Contract Services</b>	
70201 · Legal Services	183.00
	183.00
<b>Total 70200 · Contract Services</b>	
<b>70300 · Training and Education</b>	
70302 · EMS Training and Education	556.20
70303 · Conferences and Meetings	0.00
	556.20
<b>Total 70300 · Training and Education</b>	

## The Southern Park County Fire Protection District

11/06/23

## Profit &amp; Loss

Accrual Basis

October 2023

	<u>Oct 23</u>
70400 · Administrative Expenses	
70401 · County Treasurer Fees	63.47
70403 · Legal Advertising and Filing	27.86
70406 · Insurance Expense	540.00
	<hr/>
Total 70400 · Administrative Expenses	631.33
Total 70000 · Services, Supplies & Equipment	41,502.35
80000 · Building & Fleet Services	
80100 · Property Maintenance	
80101 · Station Repairs and Maintenance	831.16
	<hr/>
Total 80100 · Property Maintenance	831.16
80200 · Utilities	
80201 · Telephone Expense	50.31
80202 · Electric	206.64
80204 · Trash	155.00
80205 · Internet	89.95
	<hr/>
Total 80200 · Utilities	501.90
80300 · Fleet Maintenance	
80305 · Fire Apparatus	
80310 · Fire Engines	2,338.19
80320 · Squads	869.41
80330 · Ambulances	3,699.73
80340 · Other Fire Vehicles	1,067.27
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Total 80305 · Fire Apparatus	7,974.60
Total 80300 · Fleet Maintenance	7,974.60
Total 80000 · Building & Fleet Services	9,307.66
	<hr/>
Total Expense	63,711.53
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Net Ordinary Income	-53,217.46
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Net Income	<b>-53,217.46</b>
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**District Financial Report**

**October 2023**

**Banking and Investments**

ColoTrust					
General Fund		TABOR & Reserve		Capital Improvement	
Beginning Balance:	\$ 250,641.17	Beginning Balance:	\$ 106,069.19	Beginning Balance:	\$ 216,921.93
Inflows:	\$ 7,242.03	Inflows:	\$ 499.21	Inflows:	\$ 1,020.95
Outflow:	\$ 40,000.00	Outflow:	\$ -	Outflow:	\$ -
Ending Balance:	\$ 217,883.20	Ending Balance:	\$ 106,568.40	Ending Balance:	\$ 217,942.88

Sunflower Bank			
Operations		Medical Billing	
Operations Checking:	\$ 20,725.06	Beginning Balance:	\$ 8,797.05
Inflows:	\$ 40,736.66	Inflows:	\$ -
Outflow:	\$ 29,358.49	Outflow:	\$ -
Ending Balance:	\$ 32,103.23	Ending Balance:	\$ 8,797.05

Allocated project savings acct	
Beginning Balance:	\$ 197,974.41
Inflows:	\$ 931.75
Outflow:	\$ -
Ending Balance:	\$ 198,906.16

ColoTrust Available Funds:	\$ 741,300.64	Sunflower Available Funds:	\$ 40,900.28
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<b>Total ALL Accounts:</b>	<b>\$ 782,200.92</b>
<b>Total Avail Funds</b>	<b>\$ 782,200.92</b>

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

**Expenses: Actual vs. Budget**

For the Month	Actual	Budget	Over/(Under)
District Income	\$ 13,405.26	\$ 7,689.10	\$ 5,716.16
District Expenses	\$ 63,646.17	\$ 46,703.58	\$ 16,942.59
<b>Net Income/(Loss)</b>	<b>\$ (50,240.91)</b>	<b>\$ (39,014.49)</b>	<b>\$ (11,226.42)</b>

For the Year	Actual	Budget	Over/(Under)
District Income	\$ 501,021.39	\$ 425,703.81	\$ 75,317.58
District Expenses	\$ 348,043.74	\$ 467,035.83	\$ (118,992.09)
<b>Net Income/(Loss)</b>	<b>\$ 152,977.65</b>	<b>\$ (41,332.02)</b>	<b>\$ 194,309.67</b>

**Budget Highlights**

*Month to Date*

Income:	\$ 5,716.16	Received more / (less) than expected
Expenses:	\$ 16,942.59	Spent more / (less) than expected (no brackets = over budget)

*Year to Date:*

Income:	\$ 75,317.58	Received more / (less) than expected
Expenses:	\$ (118,992.09)	Spent more / (less) than expected (no brackets = over budget)

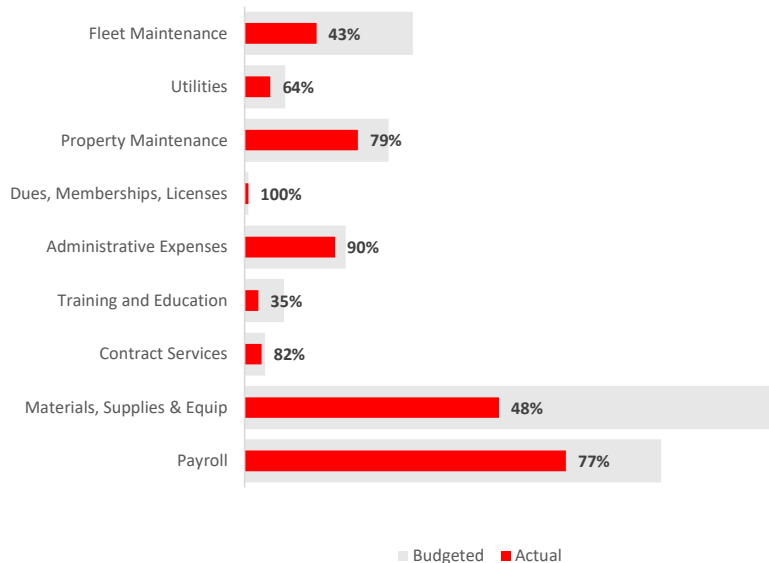
All other accounts have an expenditure variance from budget under \$500.

Respectfully submitted,

Mike Brandt

SPCFPD Treasurer

**Annual Budget: Budget vs Actual**





## Notes for Treasurer's Report

October 2023

### Transferred funds:

- \$40,000.00 from Colo Trust General Fund to Sunflower Ops account

### Deposits to Ops account:

- \$500 donation
- \$236.40 Refund

### Checks/Funds transferred

To:	For	Oct-23
Boundtree	Medical Supplies	\$ 334.14
Coaty Marchant Woods	Legal	\$ 148.00
CORE (2000)	Electrical Sta 3	\$ 22.81
CORE (4700)	Electrical Sta 2	\$ 35.53
CORE (7100)	Electrical Sta 1	\$ 148.30
FPPA	Pension	\$ 1,245.21
Highline (was South Park Tel)	Phone/Internet	\$ 190.26
Pinnacol	Insurance	\$ 540.00
QuickBooks	Payroll	\$ 8,955.91
Teller County Waste	Trash	\$ 155.00
<b>US Treasury</b>	US Tax Withholding	\$ 1,483.10
<b>US Treasury</b>	FUTA	\$ 34.68
Verizon (new)	Ambulance Wi-Fi	\$ 80.04
Visa	Aric's card	\$ 4,763.76
Visa	Barry's card	\$ 1,836.38
Visa	Mike's card	\$ 470.58
CO Div. of Fire Prev	Certs, testing, renew	\$ 280.00
Jacks Tire & Oil	Tires	\$ 4,274.87
Lexipol	Training Software	\$ 525.30
LifeMed Safety, Inc	CIP 2019-04E	\$ 1,800.00
Van Egmond	Road material	\$ 986.99
Picker, Millie	Reimbursement	\$ 30.90
Scheffel, Ric	Reimbursement	\$ 89.37

### Notes

1. Data in previous 2 pages has been updated – previous months (Jan-Sep) had incomplete data for Materials, Supply and Equipment and Maintenance.

Mike Brandt – Treasurer – 2023/11/03

Total 2023 interest income YTD (Oct) is 29,734.72. While rates appear to stay high through 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. As this continues through 2023 we've earned \$25k more than forecast (through October).

	10101	10102	10103	10104	Total	Annualized
2023-01-31	\$ 466.82	\$ 395.89	\$ 1,281.11		\$ 2,143.82	4.5568%
2023-02-28	\$ 373.20	\$ 373.19	\$ 1,204.95		\$ 1,951.34	4.3722%
2023-03-31	\$ 805.65	\$ 425.37	\$ 1,364.48		\$ 2,595.50	5.9120%
2023-04-30	\$ 972.12	\$ 427.68	\$ 1,356.75		\$ 2,756.55	4.9295%
2023-05-31	\$ 1,329.90	\$ 454.48	\$ 1,406.94		\$ 3,191.32	5.6978%
2023-06-30	\$ 1,335.54	\$ 448.28	\$ 1,323.03		\$ 3,106.85	5.2049%
2023-07-31	\$ 1,590.16	\$ 470.73	\$ 1,335.07		\$ 3,395.96	5.6940%
2023-08-31	\$ 1,401.27	\$ 487.56	\$ 1,142.27	\$ 529.67	\$ 3,560.77	4.8217%
2023-09-30	\$ 1,116.80	\$ 478.85	\$ 979.26	\$ 893.74	\$ 3,468.65	4.0745%
2023-10-31	\$ 1,112.05	\$ 499.21	\$ 1,020.95	\$ 931.75	\$ 3,563.96	4.0936%
2023-11-30					\$ -	#VALUE!
2023-12-31					\$ -	#VALUE!

YTD           \$ 10,503.51   \$ 4,461.24   \$ 12,414.81   \$ 2,355.16   **\$ 29,734.72**  
                   Compared with \$4,004 budget                   **\$ 25,730.72**

