



Treasurer's Report: Nov 2023

Southern Park County Fire Protection District

Mike Brandt, Treasurer

12/2/23

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

12/02/23

As of November 30, 2023

Accrual Basis

	Nov 30, 23
ASSETS	
Current Assets	
Checking/Savings	
10000 · Bank Accounts	
10101 · ColoTrust - General Fund	166,239.57
10102 · ColoTrust - TABOR & Reserve	107,056.44
10103 · ColoTrust - Capital Improvement	218,941.02
10104 · Allocated project savings	199,817.13
10105 · Sunflower (Ops Checking)	25,196.56
10106 · Sunflower (MED Account)	9,737.30
10400 · Petty Cash	905.03
Total 10000 · Bank Accounts	727,893.05
Total Checking/Savings	727,893.05
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	730,523.24
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
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	689,343.46
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	
12510 · Medical Equipment	133,352.06
12511 - Heart monitors	95,052.00
12510 · Medical Equipment - Other	46,912.01
Total 12510 · Medical Equipment	141,964.01
12520 · Radio Equipment	48,110.09
Total 12500 · Equipment, Fixtures & Furniture	323,426.16

The Southern Park County Fire Protection District

Balance Sheet

As of November 30, 2023

12/02/23

Accrual Basis

	Nov 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	-806,937.07
Total 12000 · Fixed Assets	601,743.52
Total Fixed Assets	601,743.52
Other Assets	
11000 · Property Taxes Receivable	462,576.00
Total Other Assets	462,576.00
TOTAL ASSETS	1,794,842.76
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
20001 · Accounts Payable	-2,873.79
Total Accounts Payable	-2,873.79
Credit Cards	
17000 · Visa Cards	
17004 · Visa - 3672 <Chief> INACTIVE	1,456.15
17005 · Visa - 3953 <mkb>	300.00
17006 · Visa - 4563 Fire Chief<	5.89
17007 · Visa - 7491 <Chief AS>	57.38
17000 · Visa Cards - Other	-111.00
Total 17000 · Visa Cards	1,708.42
Total Credit Cards	1,708.42
Other Current Liabilities	
20000 · Payroll Liabilities	
20100 · FPPA	
20101 · FPPA D&D Payable	462.40
20102 · FPPA Defined Benefit	2,769.00
20103 · FPPA D&D Payable (Co)	-439.53
20104 · FPPA Defined Benefit (Co)	-2,045.47
Total 20100 · FPPA	746.40
20200 · Colorado State Taxes	
20201 · CO SUTA Payable	-248.25
Total 20200 · Colorado State Taxes	-248.25
20300 · Federal Taxes and Withholding	
20301 · Federal FUTA Payable	-10.27
Total 20300 · Federal Taxes and Withholding	-10.27
20000 · Payroll Liabilities - Other	5.74
Total 20000 · Payroll Liabilities	493.62

The Southern Park County Fire Protection District

Balance Sheet

As of November 30, 2023

	Nov 30, 23
21000 · Deferred Revenue	462,576.00
2110 · Direct Deposit Liabilities	773.90
Total Other Current Liabilities	463,843.52
Total Current Liabilities	462,678.15
Total Liabilities	462,678.15
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	145,677.09
Total Equity	1,332,164.61
TOTAL LIABILITIES & EQUITY	1,794,842.76

The Southern Park County Fire Protection District
Profit & Loss
November 2023

	Nov 23
Ordinary Income/Expense	
Income	
40000 · General Revenue	
40100 · District Tax Collected	
40101 · Current Tax Collected	2,049.65
40104 · Specific Ownership Tax	3,661.05
	5,710.70
Total 40100 · District Tax Collected	5,710.70
40200 · Interest Income	
40103 · Interest on Tax Collected	119.26
40201 · ColoTrust Interest Income	3,272.00
40202 · Sunflower Bank Interest Income	0.36
	3,391.62
Total 40200 · Interest Income	3,391.62
40300 · Program and Service Income	
40301 · Donations	50.00
40303 · Medical Billing <Income>	940.25
	990.25
Total 40300 · Program and Service Income	990.25
Total 40000 · General Revenue	10,092.57
Total Income	10,092.57
Gross Profit	10,092.57
Expense	
20500 · Payroll Expenses	
20501 · FPPA Expenses	828.80
20502 · Chief's Salary	5,000.00
20503 · Shift Pay	1,550.00
20505 · Company Payroll Expenses	488.97
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	46.07
	12,549.84
Total 20500 · Payroll Expenses	12,549.84
70000 · Services, Supplies & Equipment	
70100 · Materials, Supplies & Equipment	
70101 · Firefighting Supplies & Equip	299.00
70102 · Medical Supplies & Equipment	
Ambulance WiFi	80.02
70102 · Medical Supplies & Equipment - Other	20.77
	100.79
Total 70102 · Medical Supplies & Equipment	100.79
70103 · Uniforms	49.84
70105 · Equipment Rental	50.00
	499.63
Total 70100 · Materials, Supplies & Equipment	499.63
70300 · Training and Education	
70302 · EMS Training and Education	822.24
70303 · Conferences and Meetings	581.31
	1,403.55
Total 70300 · Training and Education	1,403.55
70400 · Administrative Expenses	
70401 · County Treasurer Fees	65.07
	65.07
Total 70400 · Administrative Expenses	65.07
Total 70000 · Services, Supplies & Equipment	1,968.25

The Southern Park County Fire Protection District
Profit & Loss
November 2023

	<u>Nov 23</u>
80000 · Building & Fleet Services	
80100 · Property Maintenance	
80101 · Station Repairs and Maintenance	1,295.36
Total 80100 · Property Maintenance	1,295.36
80200 · Utilities	
80201 · Telephone Expense	50.31
80202 · Electric	307.77
80205 · Internet	89.95
Total 80200 · Utilities	448.03
Total 80000 · Building & Fleet Services	1,743.39
Total Expense	16,261.48
Net Ordinary Income	-6,168.91
Net Income	<u><u>-6,168.91</u></u>

Monthly Budget

November 2023

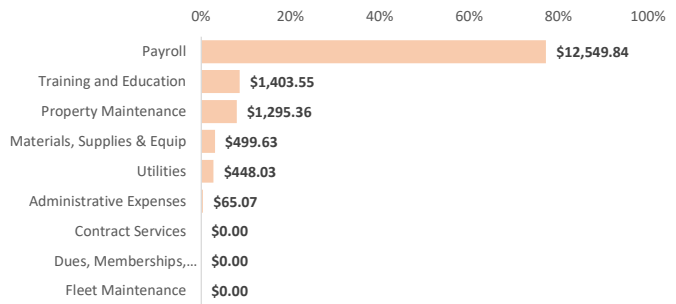
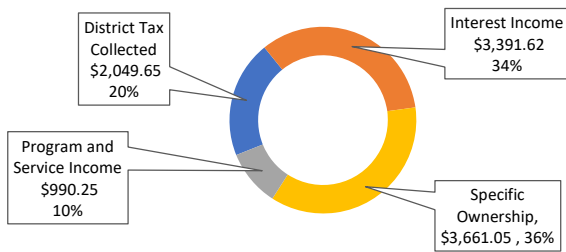
Income							
	Transactions	Budget	Over/(Under)	YTD Trx	YTD Budget	YTD Over/(Under)	Annual Budget
District Tax Collected	\$ 2,049.65	\$ 4,205.76	\$ (2,156.11)	\$ 411,094.55	\$ 420,576.24	\$ (9,481.69)	\$ 420,576.24
Delinquent Taxes	\$ -	\$ -	\$ -	\$ (593.50)	\$ -	\$ (593.50)	\$ -
Interest Income	\$ 3,391.62	\$ 316.67	\$ 3,074.95	\$ 34,148.06	\$ 3,483.33	\$ 30,664.73	\$ 3,800.00
Specific Ownership	\$ 3,661.05	\$ 3,000.00	\$ 661.05	\$ 40,984.31	\$ 4,666.67	\$ 36,317.64	\$ 36,000.00
Program and Service Income	\$ 990.25	\$ 166.67	\$ 823.58	\$ 25,480.54	\$ 1,833.33	\$ 23,647.21	\$ 2,000.00
Income:	\$ 10,092.57	\$ 7,689.10	\$ 2,403.47	\$ 511,113.96	\$ 430,559.57	\$ 80,554.39	\$ 462,376.24

Expenses							
Payroll	\$ 12,549.84	\$ 13,254.17	\$ (704.33)	\$ 135,150.06	\$ 145,795.83	\$ (10,645.77)	\$ 159,050.00
Materials, Supplies & Equip	\$ 499.63	\$ 16,971.00	\$ (16,471.37)	\$ 97,644.15	\$ 186,681.00	\$ (89,036.85)	\$ 203,652.00
Contract Services	\$ -	\$ 657.08	\$ (657.08)	\$ 6,442.30	\$ 7,227.92	\$ (785.62)	\$ 7,885.00
Training and Education	\$ 1,403.55	\$ 1,250.00	\$ 153.55	\$ 6,648.27	\$ 13,750.00	\$ (7,101.73)	\$ 15,000.00
Administrative Expenses	\$ 65.07	\$ 3,214.75	\$ (3,149.68)	\$ 34,693.54	\$ 35,362.25	\$ (668.71)	\$ 38,577.00
Dues, Memberships, Licenses	\$ -	\$ 125.00	\$ (125.00)	\$ 1,498.79	\$ 1,375.00	\$ 123.79	\$ 1,500.00
Property Maintenance	\$ 1,295.36	\$ 4,583.33	\$ (3,287.97)	\$ 44,533.98	\$ 50,416.67	\$ (5,882.69)	\$ 55,000.00
Utilities	\$ 448.03	\$ 1,289.83	\$ (841.80)	\$ 10,288.29	\$ 14,188.17	\$ (3,899.88)	\$ 15,478.00
Fleet Maintenance	\$ -	\$ 5,358.42	\$ (5,358.42)	\$ 27,405.84	\$ 58,942.58	\$ (31,536.74)	\$ 64,301.00
Expenses:	\$ 16,261.48	\$ 46,703.58	\$ (30,442.10)	\$ 364,305.22	\$ 513,739.42	\$ (149,434.20)	\$ 560,443.00

Net Income/Loss: \$ (6,168.91) \$ (39,014.49) \$ 32,845.58 \$ 146,808.74 \$ (83,179.85) \$ 229,988.59 \$ (98,066.76)

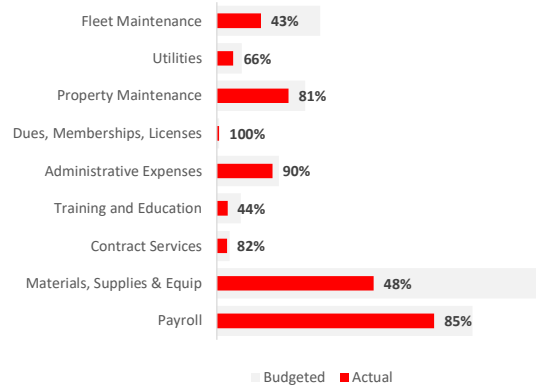
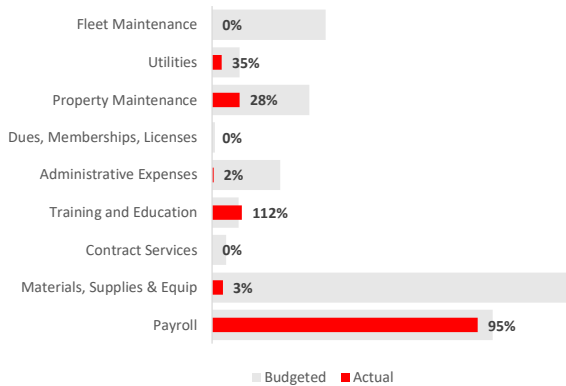
Current Month: District Income

Current Month: District Expenses (ranked)



Current Month: Budget vs Actual

YTD: Budget vs Actual



District Financial Report

November 2023

Banking and Investments

ColoTrust					
General Fund		TABOR & Reserve		Capital Improvement	
Beginning Balance:	\$ 217,883.20	Beginning Balance:	\$ 106,568.40	Beginning Balance:	\$ 217,942.88
Inflows:	\$ 6,639.74	Inflows:	\$ 488.04	Inflows:	\$ 998.14
Outflow:	\$ 57,800.06	Outflow:	\$ -	Outflow:	\$ -
Ending Balance:	\$ 166,722.88	Ending Balance:	\$ 107,056.44	Ending Balance:	\$ 218,941.02

Sunflower Bank			
Operations		Medical Billing	
Operations Checking:	\$ 32,103.23	Beginning Balance:	\$ 8,797.05
Inflows:	\$ 57,880.24	Inflows:	\$ 940.25
Outflow:	\$ 62,449.64	Outflow:	\$ -
Ending Balance:	\$ 27,533.83	Ending Balance:	\$ 9,737.30

Allocated project savings acct	
Beginning Balance:	\$ 198,906.16
Inflows:	\$ 910.97
Outflow:	\$ -
Ending Balance:	\$ 199,817.13

ColoTrust Available Funds:	\$ 692,537.47	Sunflower Available Funds:	\$ 37,271.13
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Total ALL Accounts:	\$ 729,808.60
Total Avail Funds	\$ 729,808.60

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

Expenses: Actual vs. Budget

For the Month	Actual	Budget	Over/(Under)
District Income	\$ 10,092.57	\$ 7,689.10	\$ 2,403.47
District Expenses	\$ 16,261.48	\$ 46,703.58	\$ (30,442.10)
Net Income/(Loss)	\$ (6,168.91)	\$ (39,014.49)	\$ 32,845.58

For the Year	Actual	Budget	Over/(Under)
District Income	\$ 511,113.96	\$ 425,703.81	\$ 85,410.15
District Expenses	\$ 364,305.22	\$ 467,035.83	\$ (102,730.61)
Net Income/(Loss)	\$ 146,808.74	\$ (41,332.02)	\$ 188,140.76

Budget Highlights

Month to Date

Income:	\$ 2,403.47	Received more / (less) than expected
Expenses:	\$ (30,442.10)	Spent more / (less) than expected (no brackets = over budget)

Year to Date:

Income:	\$ 85,410.15	Received more / (less) than expected
Expenses:	\$ (102,730.61)	Spent more / (less) than expected (no brackets = over budget)

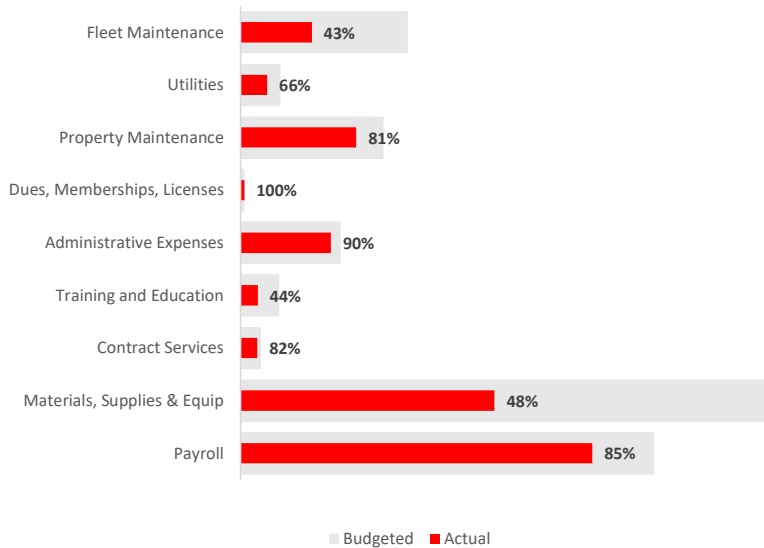
All other accounts have an expenditure variance from budget under \$500.

Respectfully submitted,

Mike Brandt

SPCFPD Treasurer

Annual Budget: Budget vs Actual



Notes for Treasurer's Report

November 2023

Transferred funds:

- \$37,800.06 from Colo Trust General Fund to Sunflower Ops account for Extrication Gear purchase
- \$20,000.00 from Colo Trust General Fund to Sunflower Ops account for operating expense
- \$0 from Colo Trust Capital Improvements fund to Sunflower Ops account
- \$0 from Sunflower Med Account to Sunflower Ops account

Deposits:

- \$50 donation
- \$29.82 Refund

Checks/Funds transferred

To:	For	Nov-23
Coaty Marchant Woods	Legal	\$ 35.00
CORE (2000)	Electrical Sta 3	\$ 25.91
CORE (4700)	Electrical Sta 2	\$ 98.76
CORE (7100)	Electrical Sta 1	\$ 212.89
Highline (was South Park Tel)	Phone/Internet	\$ 190.26
QuickBooks	Payroll	\$ 8,725.05
US Treasury	US Tax Withholding	\$ 1,444.82
US Treasury	FUTA	\$ 7.50
Visa	Aric's card	\$ 2,124.40
Visa	Barry's card	\$ 1,778.56
Visa	Mike's card	\$ 910.09
Background Info	Background checks	\$ 31.04
Bad Rock Automotive	Fleet Maintenance	\$ 3,699.73
CoPro CFP	Extrication equipment	\$ 37,800.06
skyhighwoodwerx	Sta 1 roof repairs	\$ 1,295.36
Taylor, Jennifer	Reimbursement	\$ 822.24

Notes:

No payments have been made to Park County for fuel in last 6 months. They have not billed us despite repeated requests.

Mike Brandt – Treasurer – 2023/12/02