



Treasurer's Report: June 2023

Southern Park County Fire Protection District

Mike Brandt, Treasurer

7/3/23

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The Southern Park County Fire Protection District

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Balance Sheet

Accrual Basis

As of June 30, 2023

	Jun 30, 23
ASSETS	
Current Assets	
Checking/Savings	
10000 · Bank Accounts	
10101 · ColoTrust - General Fund	309,570.78
10102 · ColoTrust - TABOR & Reserve	104,183.77
10103 · ColoTrust - Capital Improvement	298,342.30
10105 · Sunflower (Ops Checking)	35,126.60
10106 · Sunflower (MED Account)	8,797.05
10400 · Petty Cash	905.03
Total 10000 · Bank Accounts	756,925.53
Total Checking/Savings	756,925.53
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	759,555.72
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

07/03/23

Balance Sheet

Accrual Basis

As of June 30, 2023

	Jun 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	1,822,475.24
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>	-19.41
17006 · Visa - 4563 Fire Chief<	5.89
17007 · Visa - 5297 <Chief AS>	-10,937.46
Total 17000 · Visa Cards	-9,494.83
Total Credit Cards	-9,494.83
Other Current Liabilities	
20000 · Payroll Liabilities	
20100 · FPPA	
20101 · FPPA D&D Payable	925.26
20102 · FPPA Defined Benefit	5,364.78
20103 · FPPA D&D Payable (Co)	-889.63
20104 · FPPA Defined Benefit (Co)	-4,560.62
Total 20100 · FPPA	839.79
20200 · Colorado State Taxes	
20201 · CO SUTA Payable	-151.43
Total 20200 · Colorado State Taxes	-151.43
20300 · Federal Taxes and Withholding	
20301 · Federal FUTA Payable	-10.27
Total 20300 · Federal Taxes and Withholding	-10.27
20000 · Payroll Liabilities - Other	257.95
Total 20000 · Payroll Liabilities	936.04

The Southern Park County Fire Protection District

Balance Sheet

As of June 30, 2023

	Jun 30, 23
21000 · Deferred Revenue	462,576.00
2110 · Direct Deposit Liabilities	773.90
Total Other Current Liabilities	464,285.94
Total Current Liabilities	451,917.32
Total Liabilities	451,917.32
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	184,070.40
Total Equity	1,370,557.92
TOTAL LIABILITIES & EQUITY	1,822,475.24

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

	Jun 23
Ordinary Income/Expense	
Income	
40000 · General Revenue	
40100 · District Tax Collected	
40101 · Current Tax Collected	41,832.04
40104 · Specific Ownership Tax	4,483.89
	46,315.93
Total 40100 · District Tax Collected	
40200 · Interest Income	
40103 · Interest on Tax Collected	87.07
40201 · ColoTrust Interest Income	3,106.85
40202 · Sunflower Bank Interest Income	0.33
	3,194.25
Total 40200 · Interest Income	
40300 · Program and Service Income	
40304 · Fire Billing	6,239.34
40305 · Refunds	285.00
40308 · Chipper	620.00
40300 · Program and Service Income - Other	30.00
	7,174.34
Total 40300 · Program and Service Income	
Total 40000 · General Revenue	56,684.52
Total Income	56,684.52
Gross Profit	56,684.52
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	3,372.00
20505 · Company Payroll Expenses	644.01
20506 · Special Pay - Chipper	192.50
20507 · Admin Pay	400.00
20500 · Payroll Expenses - Other	2,477.48
	15,717.92
Total 20500 · Payroll Expenses	
70000 · Services, Supplies & Equipment	
70100 · Materials, Supplies & Equipment	
70101 · Firefighting Supplies & Equip	2,760.55
70102 · Medical Supplies & Equipment	
Ambulance WiFi	80.04
	80.04
Total 70102 · Medical Supplies & Equipment	
70105 · Equipment Rental	50.00
70106 · Office Supplies	88.30
	138.30
Total 70100 · Materials, Supplies & Equipment	2,978.89
70400 · Administrative Expenses	
70401 · County Treasurer Fees	1,257.57
	1,257.57
Total 70400 · Administrative Expenses	
Total 70000 · Services, Supplies & Equipment	4,236.46

The Southern Park County Fire Protection District

Profit & Loss

June 2023

	<u>Jun 23</u>
80000 · Building & Fleet Services	
80200 · Utilities	
80201 · Telephone Expense	50.31
80202 · Electric	275.86
80204 · Trash	155.00
80205 · Internet	89.95
	<hr/>
Total 80200 · Utilities	571.12
80300 · Fleet Maintenance	134.50
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Total 80000 · Building & Fleet Services	705.62
	<hr/>
Total Expense	20,660.00
	<hr/>
Net Ordinary Income	36,024.52
	<hr/>
Net Income	<u><u>36,024.52</u></u>



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

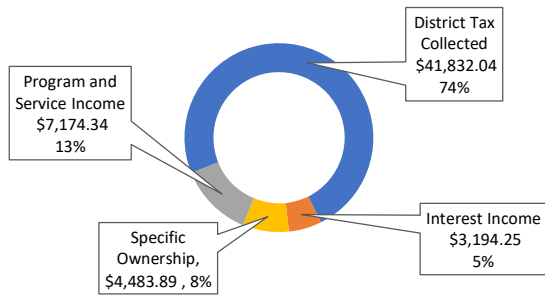
June 2023

Income	Transactions	Budget	Over/(Under)	YTD Actual	YTD Budget	YTD Over/(Under)	Annual Budget
District Tax Collected	\$ 41,832.04	\$ 50,469.15	\$ (8,637.11)	\$ 321,903.13	\$ 391,135.90	\$ (69,232.77)	\$ 420,576.24
Delinquent Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interest Income	\$ 3,194.25	\$ 316.67	\$ 2,877.58	\$ 13,702.70	\$ 1,900.00	\$ 11,802.70	\$ 3,800.00
Specific Ownership	\$ 4,483.89	\$ 3,000.00	\$ 1,483.89	\$ 19,342.58	\$ 3,833.33	\$ 15,509.25	\$ 36,000.00
Program and Service Income	\$ 7,174.34	\$ 166.67	\$ 7,007.67	\$ 21,146.20	\$ 1,000.00	\$ 20,146.20	\$ 2,000.00
Income:	\$ 56,684.52	\$ 53,952.48	\$ 2,732.04	\$ 376,094.61	\$ 397,869.23	\$ (21,774.62)	\$ 462,376.24

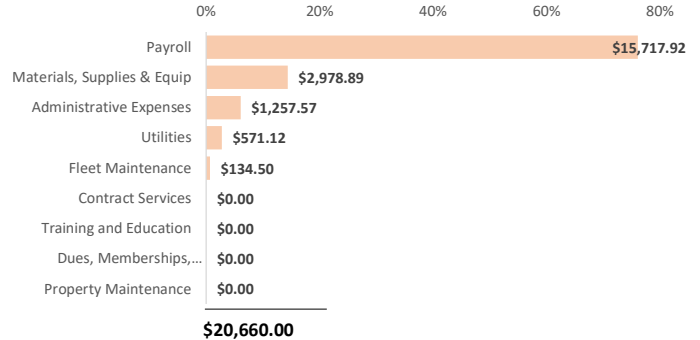
Expenses	Transactions	Budget	Over/(Under)	YTD Actual	YTD Budget	YTD Over/(Under)	Annual Budget
Payroll	\$ 15,717.92	\$ 13,254.17	\$ 2,463.75	\$ 77,574.98	\$ 79,525.00	\$ (1,950.02)	\$ 159,050.00
Materials, Supplies & Equip	\$ 2,978.89	\$ 16,971.00	\$ (13,992.11)	\$ 23,168.52	\$ 101,826.00	\$ (78,657.48)	\$ 203,652.00
Contract Services	\$ -	\$ 657.08	\$ (657.08)	\$ 2,132.30	\$ 3,942.50	\$ (1,810.20)	\$ 7,885.00
Training and Education	\$ -	\$ 1,250.00	\$ (1,250.00)	\$ 51.23	\$ 7,500.00	\$ (7,448.77)	\$ 15,000.00
Administrative Expenses	\$ 1,257.57	\$ 3,214.75	\$ (1,957.18)	\$ 10,142.32	\$ 19,288.50	\$ (9,146.18)	\$ 38,577.00
Dues, Memberships, Licenses	\$ -	\$ 125.00	\$ (125.00)	\$ 392.59	\$ 750.00	\$ (357.41)	\$ 1,500.00
Property Maintenance	\$ -	\$ 4,583.33	\$ (4,583.33)	\$ 14,277.85	\$ 27,500.00	\$ (13,222.15)	\$ 55,000.00
Utilities	\$ 571.12	\$ 1,289.83	\$ (718.71)	\$ 7,821.23	\$ 7,739.00	\$ 82.23	\$ 15,478.00
Fleet Maintenance	\$ 134.50	\$ 5,358.42	\$ (5,223.92)	\$ 3,746.37	\$ 32,150.50	\$ (28,404.13)	\$ 64,301.00
Expenses:	\$ 20,660.00	\$ 46,703.58	\$ (26,043.58)	\$ 139,307.39	\$ 280,221.50	\$ (140,914.11)	\$ 560,443.00

Net Income/Loss: \$ 36,024.52 \$ 7,248.90 \$ 28,775.62 \$ 236,787.22 \$ 117,647.73 \$ 119,139.49 \$ (98,066.76)

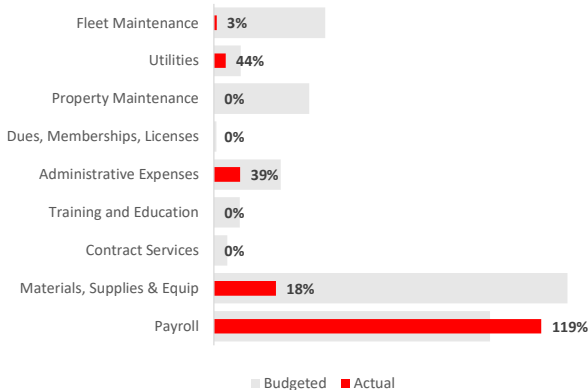
Current Month: District Income



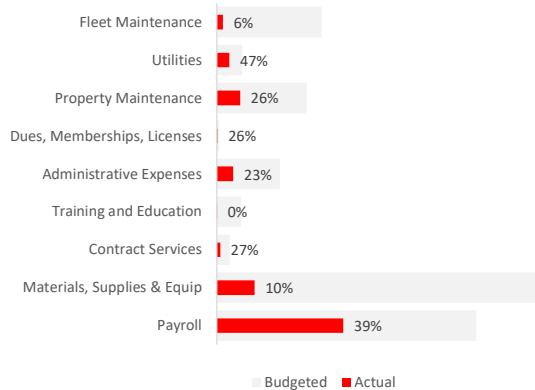
Current Month: District Expenses (ranked)



Current Month: Budget vs Actual



YTD: Budget vs Actual



District Financial Report

June 2023

Banking and Investments

		ColoTrust			
General Fund		Capital Reserve		Capital Improvement	
Beginning Balance:	\$ 300,065.38	Beginning Balance:	\$ 104,183.77	Beginning Balance:	\$ 312,042.30
Inflows:	\$ 46,480.97	Inflows:	\$ 448.28	Inflows:	\$ 1,323.03
Outflow:	\$ 35,156.72	Outflow:	\$ -	Outflow:	\$ 13,700.00
Ending Balance:	\$ 311,389.63	Ending Balance:	\$ 104,632.05	Ending Balance:	\$ 299,665.33
				Other District Income	
Sunflower Bank		Medical Billing		Petty Cash	
Operations		Medical Billing		Petty Cash	
Capital Reserve:	\$ 44,237.11	Beginning Balance:	\$ 8,797.05	Beginning Balance:	\$ 1,000.00
Inflows:	\$ 56,031.39	Inflows:	\$ -	Inflows:	\$ -
Outflow:	\$ 57,574.62	Outflow:	\$ -	Outflow:	\$ -
Ending Balance:	\$ 42,693.88	Ending Balance:	\$ 8,797.05	Ending Balance:	\$ 1,000.00
ColoTrust Available Funds:	\$ 715,687.01	Sunflower Available Funds:	\$ 51,490.93		
Total ALL Accounts:		Total Avail Funds			
\$ 768,177.94		\$ 768,177.94			

Expenses: Actual vs. Budget

For the Month	Actual	Budget	Over/(Under)
District Income	\$ 56,684.52	\$ 53,952.48	\$ 2,732.04
District Expenses	\$ 20,660.00	\$ 46,703.58	\$ (26,043.58)
Net Income/(Loss)	\$ 36,024.52	\$ 7,248.90	\$ 28,775.62
For the Year			
District Income	\$ 376,094.61	\$ 397,869.23	\$ (21,774.62)
District Expenses	\$ 139,307.39	\$ 280,221.50	\$ (140,914.11)
Net Income/(Loss)	\$ 236,787.22	\$ 117,647.73	\$ 119,139.49

Budget Highlights

Month to Date

Income:	\$ 2,732.04	Received more / (less) than expected
Expenses:	\$ (26,043.58)	Spent more / (less) than expected (no brackets = over budget)

Year to Date:

Income:	\$ (21,774.62)	Received more / (less) than expected
Expenses:	\$ (140,914.11)	Spent more / (less) than expected (no brackets = over budget)

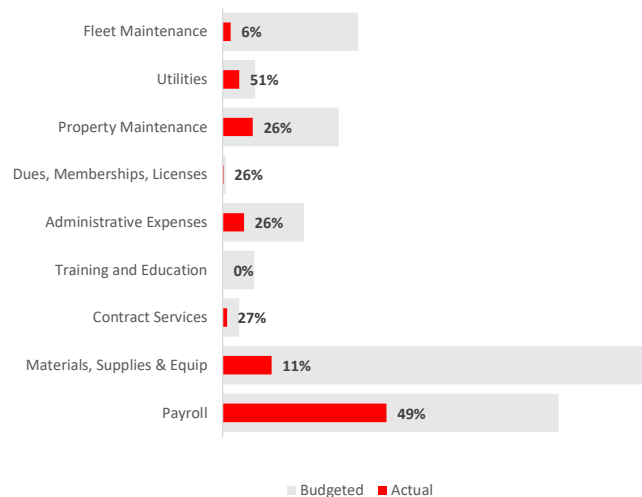
All other accounts have an expenditure variance from budget under \$500.

Respectfully submitted,

Mike Brandt

SPCFPD Treasurer

Annual Budget: Budget vs Actual



Notes for Treasurer's Report

June 2023

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Transferred funds:

- \$35,156.72 from Colo Trust General Fund to Sunflower Ops account
- \$13,700 from Colo Trust Capital Improvements fund to Sunflower Ops account
- \$0 from Sunflower Med Account to Sunflower Ops account

Deposits:

- \$6,239.34 from USFS
- \$5,000 from sale of Ford Excursion and Brush truck
- \$620.00 from chipping service, \$285.00 from insurance refunds, \$30.00 from permits.

Checks/Funds transferred

To:	For	Jun-23
CO Dept of Revenue	State Tax	\$ 495.59
Coaty Marchant Woods	Legal	\$ 1,225.00
CORE (2000)	Electrical Sta 3	\$ 27.41
CORE (4700)	Electrical Sta 2	\$ 24.83
CORE (7100)	Electrical Sta 1	\$ 223.62
FPPA	Pension	\$ 1,935.99
Highline (was South Park Tel)	Phone/Internet	\$ 190.26
QuickBooks	Payroll	\$ 10,743.19
Teller County Waste	Trash	\$ 155.00
US Treasury	US Tax Withholding	\$ 3,469.24
US Treasury	FUTA	\$ 58.71
Verizon (new)	Ambulance Wi-Fi	\$ 80.04
VFIS	Insurance	\$ 17,923.00
Visa	Aric's card	\$ 2,770.20
Visa	Mike's card	\$ 70.75
Bad Rock Automotive	Fleet Maintenance	\$ 336.08
Becker First Responder	Turn-out gear	\$ 15,156.72
Coleman/CarQuest	Fleet Maintenance	\$ 134.50
E-470 Highway Authority	Tolls	\$ 29.20
LifeMed Safety, Inc	CIP 2019-04E	\$ 3,262.70
Supply Cache	FF Equipment and clothing	\$ 2,760.55

Notes

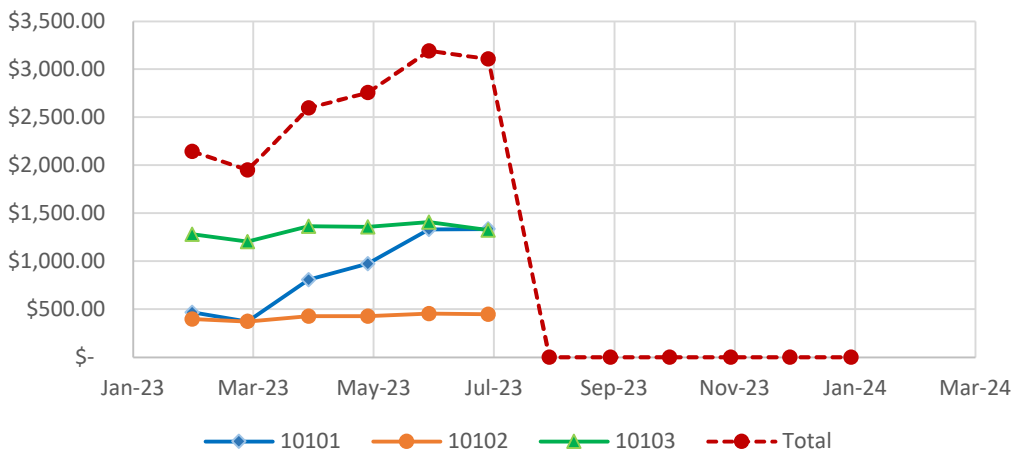
Mike Brandt – Treasurer – 2023/06/03

Total interest income in 2023 was \$xx,xxx. While rates appear to stay high going into 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. If this continues in 2023 we may end up with \$15k more income than forecast.

	10101	10102	10103	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				\$ -	0.0000%
2023-08-31				\$ -	0.0000%
2023-09-30				\$ -	0.0000%
2023-10-31				\$ -	0.0000%
2023-11-30				\$ -	0.0000%
2023-12-31				\$ -	0.0000%

YTD \$ 5,283.23 \$ 2,524.89 \$ 7,937.26 \$ 15,745.38

2023 Colorado Trust \$\$ of Interest



Annualized Interest Rate by Month

