



Treasurer's Report: September 2023

Southern Park County Fire Protection District

Mike Brandt, Treasurer

10/3/23

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Notes (Money Transfers, Checks, Information)

The Southern Park County Fire Protection District

Balance Sheet

10/03/23

As of September 30, 2023

Accrual Basis

Sep 30, 23

ASSETS

Current Assets

Checking/Savings

10000 · Bank Accounts

10101 · ColoTrust - General Fund	250,157.86
10102 · ColoTrust - TABOR & Reserve	106,069.19
10103 · ColoTrust - Capital Improvement	216,921.93
10104 · Allocated project savings	197,974.41
10105 · Sunflower (Ops Checking)	14,858.86
10106 · Sunflower (MED Account)	8,797.05
10400 · Petty Cash	905.03

Total 10000 · Bank Accounts	795,684.33
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Total Checking/Savings

795,684.33

Accounts Receivable

11002 · Accounts Receivable

11003 · Cash With Treasurer	2,529.99
11106 · Interest (Treasurer)	100.20

Total 11002 · Accounts Receivable	2,630.19
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Total Accounts Receivable

2,630.19

Total Current Assets

798,314.52

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
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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
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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
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12520 · Radio Equipment	48,110.09
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Total 12500 · Equipment, Fixtures & Furniture	323,426.16
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The Southern Park County Fire Protection District

Balance Sheet

10/03/23

As of September 30, 2023

Accrual Basis

	Sep 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	1,862,634.04
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>	-65.00
17006 · Visa - 4563 Fire Chief<	5.89
17007 · Visa - 7491 <Chief AS>	3,753.86
17008 · Visa - 7798 <BP>	-141.21
Total 17000 · Visa Cards	5,009.69
Total Credit Cards	5,009.69
Other Current Liabilities	
20000 · Payroll Liabilities	
20100 · FPPA	
20101 · FPPA D&D Payable	85.00
20102 · FPPA Defined Benefit	475.00
20103 · FPPA D&D Payable (Co)	-313.73
20104 · FPPA Defined Benefit (Co)	-1,342.47
Total 20100 · FPPA	-1,096.20
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	-912.90
Total 20000 · Payroll Liabilities	-2,267.62

The Southern Park County Fire Protection District

Balance Sheet

As of September 30, 2023

	Sep 30, 23
21000 · Deferred Revenue	462,576.00
2110 · Direct Deposit Liabilities	773.90
Total Other Current Liabilities	461,082.28
Total Current Liabilities	463,218.18
Total Liabilities	463,218.18
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	212,928.34
Total Equity	1,399,415.86
TOTAL LIABILITIES & EQUITY	1,862,634.04

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

	Sep 23
Ordinary Income/Expense	
Income	
40000 · General Revenue	
40100 · District Tax Collected	
40101 · Current Tax Collected	5,498.99
40102 · Delinquent Tax Collected	-593.50
40104 · Specific Ownership Tax	4,793.53
	9,699.02
Total 40100 · District Tax Collected	9,699.02
40200 · Interest Income	
40103 · Interest on Tax Collected	237.36
40201 · ColoTrust Interest Income	3,468.65
40202 · Sunflower Bank Interest Income	0.23
	3,706.24
Total 40200 · Interest Income	3,706.24
Total 40000 · General Revenue	13,405.26
Total Income	13,405.26
Gross Profit	13,405.26
Expense	
20500 · Payroll Expenses	
20501 · FPPA Expenses	560.00
20502 · Chief's Salary	5,000.00
20503 · Shift Pay	2,400.00
20505 · Company Payroll Expenses	449.28
20506 · Special Pay - Chipper	0.00
20507 · Admin Pay	400.00
20508 · Exec Assistant	1,728.00
20500 · Payroll Expenses - Other	37.04
	10,574.32
Total 20500 · Payroll Expenses	10,574.32
63400 · Interest Expense	0.21
70000 · Services, Supplies & Equipment	
70100 · Materials, Supplies & Equipment	
70102 · Medical Supplies & Equipment	
Ambulance WiFi	80.04
70102 · Medical Supplies & Equipment - Other	87.83
	167.87
Total 70102 · Medical Supplies & Equipment	167.87
70105 · Equipment Rental	50.00
	217.87
Total 70100 · Materials, Supplies & Equipment	217.87
70400 · Administrative Expenses	
70401 · County Treasurer Fees	154.28
70406 · Insurance Expense	166.00
	320.28
Total 70400 · Administrative Expenses	320.28
Total 70000 · Services, Supplies & Equipment	538.15

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

	<u>Sep 23</u>
80000 · Building & Fleet Services	
80200 · Utilities	
80201 · Telephone Expense	50.31
80202 · Electric	200.65
80204 · Trash	155.00
80205 · Internet	89.95
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Total 80200 · Utilities	495.91
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Total 80000 · Building & Fleet Services	495.91
	<hr/>
Total Expense	11,608.59
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Net Ordinary Income	1,796.67
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Net Income	<u>1,796.67</u>

Monthly Budget

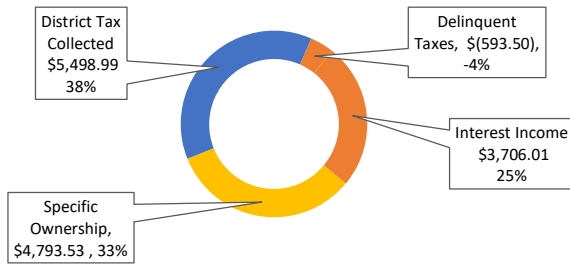
September 2023

Income							
	Transactions	Budget	Over/(Under)	YTD Trx	YTD Budget	YTD Over/(Under)	Annual Budget
District Tax Collected	\$ 5,498.99	\$ 4,205.76	\$ 1,293.23	\$ 407,028.93	\$ 412,164.71	\$ (5,135.78)	\$ 420,576.24
Delinquent Taxes	\$ (593.50)	\$ -	\$ (593.50)	\$ (593.50)	\$ -	\$ (593.50)	\$ -
Interest Income	\$ 3,706.01	\$ 316.67	\$ 3,389.34	\$ 24,948.37	\$ 2,850.00	\$ 22,098.37	\$ 3,800.00
Specific Ownership	\$ 4,793.53	\$ 3,000.00	\$ 1,793.53	\$ 33,245.32	\$ 4,333.33	\$ 28,911.99	\$ 36,000.00
Program and Service Income	\$ -	\$ 166.67	\$ (166.67)	\$ 22,096.03	\$ 1,500.00	\$ 20,596.03	\$ 2,000.00
Income:	\$ 13,405.03	\$ 7,689.10	\$ 5,715.93	\$ 486,725.15	\$ 420,848.05	\$ 65,877.10	\$ 462,376.24

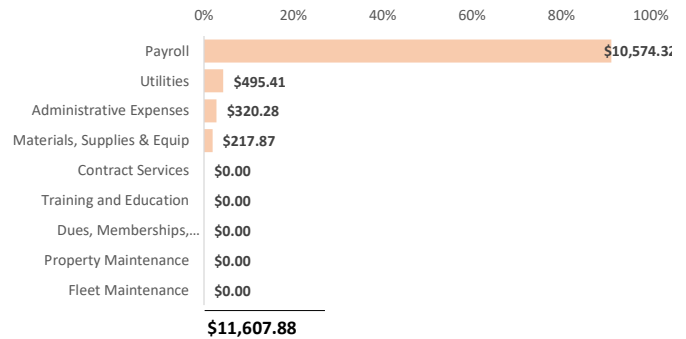
Expenses							
Payroll	\$ 10,574.32	\$ 13,254.17	\$ (2,679.85)	\$ 109,474.06	\$ 119,287.50	\$ (9,813.44)	\$ 159,050.00
Materials, Supplies & Equip	\$ 217.87	\$ 16,971.00	\$ (16,753.13)	\$ 25,513.17	\$ 152,739.00	\$ (127,225.83)	\$ 203,652.00
Contract Services	\$ -	\$ 657.08	\$ (657.08)	\$ 2,132.30	\$ 5,913.75	\$ (3,781.45)	\$ 7,885.00
Training and Education	\$ -	\$ 1,250.00	\$ (1,250.00)	\$ 51.23	\$ 11,250.00	\$ (11,198.77)	\$ 15,000.00
Administrative Expenses	\$ 320.28	\$ 3,214.75	\$ (2,894.47)	\$ 12,938.88	\$ 28,932.75	\$ (15,993.87)	\$ 38,577.00
Dues, Memberships, Licenses	\$ -	\$ 125.00	\$ (125.00)	\$ 392.59	\$ 1,125.00	\$ (732.41)	\$ 1,500.00
Property Maintenance	\$ -	\$ 4,583.33	\$ (4,583.33)	\$ 25,477.85	\$ 41,250.00	\$ (15,772.15)	\$ 55,000.00
Utilities	\$ 495.41	\$ 1,289.83	\$ (794.42)	\$ 9,337.86	\$ 11,608.50	\$ (2,270.64)	\$ 15,478.00
Fleet Maintenance	\$ -	\$ 5,358.42	\$ (5,358.42)	\$ 4,451.76	\$ 48,225.75	\$ (43,773.99)	\$ 64,301.00
Expenses:	\$ 11,607.88	\$ 46,703.58	\$ (35,095.70)	\$ 189,769.70	\$ 420,332.25	\$ (230,562.55)	\$ 560,443.00

Net Income/Loss: \$ 1,797.15 \$ (39,014.49) \$ 40,811.64 \$ 296,955.45 \$ 515.80 \$ 296,439.65 \$ (98,066.76)

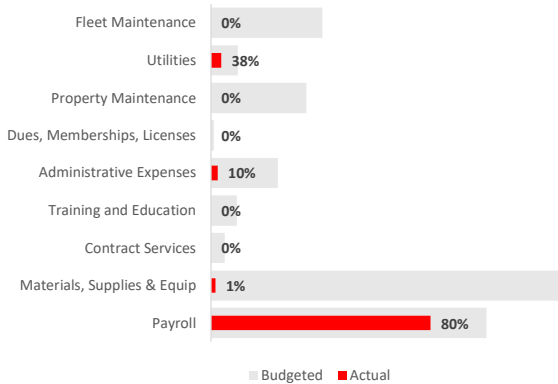
Current Month: District Income



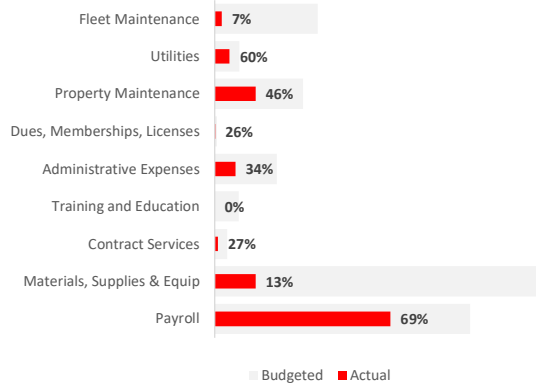
Current Month: District Expenses (ranked)



Current Month: Budget vs Actual



YTD: Budget vs Actual



District Financial Report

September 2023

Banking and Investments

ColoTrust					
General Fund		TABOR & Reserve		Capital Improvement	
Beginning Balance:	\$ 239,742.27	Beginning Balance:	\$ 105,590.34	Beginning Balance:	\$ 215,942.67
Inflows:	\$ 10,898.90	Inflows:	\$ 478.85	Inflows:	\$ 979.26
Outflow:	\$ -	Outflow:	\$ -	Outflow:	\$ -
Ending Balance:	\$ 250,641.17	Ending Balance:	\$ 106,069.19	Ending Balance:	\$ 216,921.93

Sunflower Bank			
Operations		Medical Billing	
Operations Checking:	\$ 30,245.01	Beginning Balance:	\$ 8,797.05
Inflows:	\$ 0.23	Inflows:	\$ -
Outflow:	\$ 9,520.18	Outflow:	\$ -
Ending Balance:	\$ 20,725.06	Ending Balance:	\$ 8,797.05

Allocated project savings acct	
Beginning Balance:	\$ 197,080.67
Inflows:	\$ 893.74
Outflow:	\$ -
Ending Balance:	\$ 197,974.41

ColoTrust Available Funds:	\$ 771,606.70	Sunflower Available Funds:	\$ 29,522.11
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Total ALL Accounts:	\$ 802,128.81
Total Avail Funds	\$ 802,128.81

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)
Net Income/(Loss)	\$ 11,003.78	\$ (39,014.49)	\$ 50,018.27

For the Year	Actual	Budget	Over/(Under)
District Income	\$ 486,725.15	\$ 420,848.05	\$ 65,877.10
District Expenses	\$ 189,769.70	\$ 420,332.25	\$ (230,562.55)
Net Income/(Loss)	\$ 296,955.45	\$ 515.80	\$ 296,439.65

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:	\$ 65,877.10	Received more / (less) than expected
Expenses:	\$ (230,562.55)	Spent more / (less) than expected (no brackets = over budget)

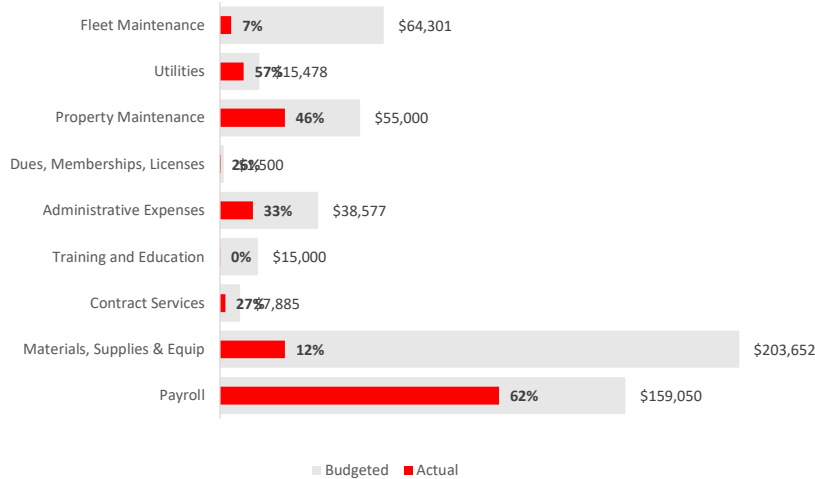
All other accounts have an expenditure variance from budget under \$500.

Respectfully submitted,

Mike Brandt

SPCFPD Treasurer

Annual Budget: Budget vs Actual



■ Budgeted ■ Actual

Notes for Treasurer's Report

September 2023

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Checks written/Funds transferred

To:	For	Sep-23
CO Dept of Revenue	State Tax	\$ 803.00
CO Dept of Revenue	Garnishment payments	\$ 77.49
CO State Treasurer	State Unemployment	\$ 39.83
CORE (2000)	Electrical Sta 3	\$ 28.71
CORE (4700)	Electrical Sta 2	\$ 28.00
CORE (7100)	Electrical Sta 1	\$ 143.94
FPPA	Pension	\$ 1,245.21
Highline (was South Park Tel)	Phone/Internet	\$ 190.26
Pinnacol	Insurance	\$ 166.00
QuickBooks	Payroll	\$ 7,534.40
Teller County Waste	Trash	\$ 155.00
US Treasury	US Tax Withholding	\$ 1,346.80
US Treasury	FUTA	\$ 16.80
Verizon (new)	Ambulance WiFi	\$ 80.04
Visa	Barry's card	\$ 141.21
Visa	Mike's card	\$ 589.17

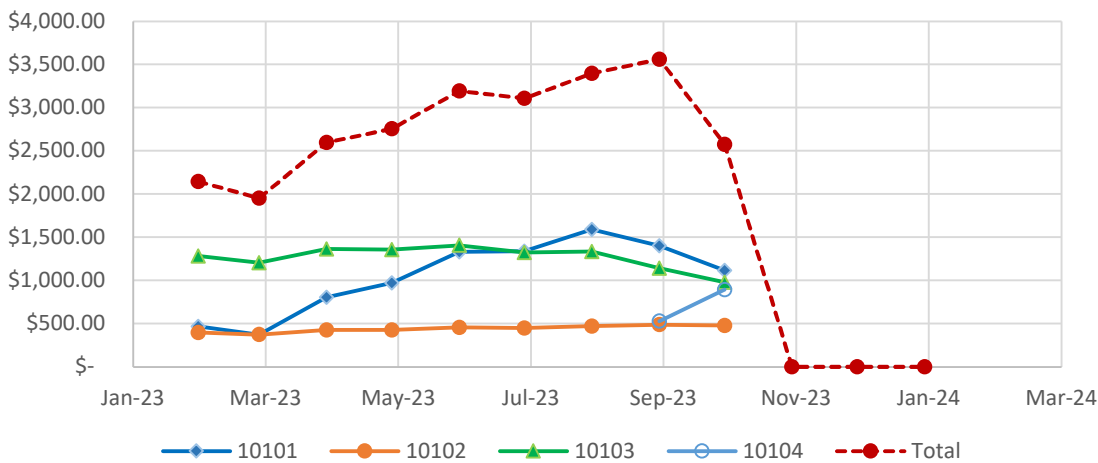
Mike Brandt – Treasurer – 2023/10/03

Total 2023 interest income YTD (Sept) is 25,277.02. 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. If this continues in 2023 we may end up with \$30k more income than forecast.

	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	\$ 2,574.91	4.0745%
2023-10-31					\$ -	#VALUE!
2023-11-30					\$ -	#VALUE!
2023-12-31					\$ -	#VALUE!

YTD \$ 9,391.46 \$ 3,962.03 \$ 11,393.86 \$ 1,423.41 **\$ 25,277.02**
Compared with \$4,004 budget **\$ 21,273.02**

2023 Colorado Monthly \$\$ of Interest



Annualized Interest Rate by Month

