Treasurer's Report: August 2019

Southern Park County Fire Protection District
Sean English, Treasurer
9/5/19

August 2019 District Financial Report

Banking and Investments

ColoTrust

General Fund

Beginning Balance:	$	214,328.64
Inflows:	$	10,922.47
Outflow:	$	11,204.71
Ending Balance:	**$**	**214,046.40**

Capital Reserve

Beginning Balance:	$	72,804.00
Inflows:	$	140.27
Outflow:	$	-
Ending Balance:	**$**	**72,944.27**

Capital Improvement

Beginning Balance:	$	65,704.47
Inflows:	$	126.61
Outflow:		
Ending Balance:	**$**	**65,831.08**

Sunflower Bank

Operations

Capital Reserve:	$	26,479.42
Inflows:	$	44,973.22
Outflow:	$	62,777.23
Ending Balance:	**$**	**8,675.41**

Medical Billing

Beginning Balance:	$	8,088.19
Inflows:	$	-
Outflow:	$	-
Ending Balance:	**$**	**8,088.19**

Other District Income

Petty Cash

Beginning Balance:	$	596.80
Inflows:	$	335.00
Outflow:	$	201.83
Ending Balance:	**$**	**729.97**

ColoTrust Available Funds:	**$**	**352,821.75**
Sunflower Available Funds:	**$**	**16,763.60**

Total ALL Accounts:	**$**	**370,315.32**
Total Avail Funds	**$**	**370,315.32**

Expenses: Actual vs. Budget

For the Month		Actual		Budget		Over/(Under)
District Income	$	48,424.89	$	3,912.10	$	44,512.79
District Expenses	$	35,011.67	$	19,667.25	$	15,344.42
Net Income/(Loss)	**$**	**13,413.22**	**$**	**(15,755.15)**	**$**	**29,168.37**

For the Year		Actual		Budget		Over/(Under)
District Income	$	314,191.72	$	217,103.06	$	97,088.66
District Expenses	$	193,617.05	$	157,338.00	$	36,279.05
Net Income/(Loss)	**$**	**120,574.67**	**$**	**59,765.06**	**$**	**60,809.61**

Budget Highlights

Month to Date

Income:	$	44,512.79	Received more / (less) than expected
Expenses:	$	15,344.42	Spent more / (less) than expected (no brackets = over budget)

Year to Date:

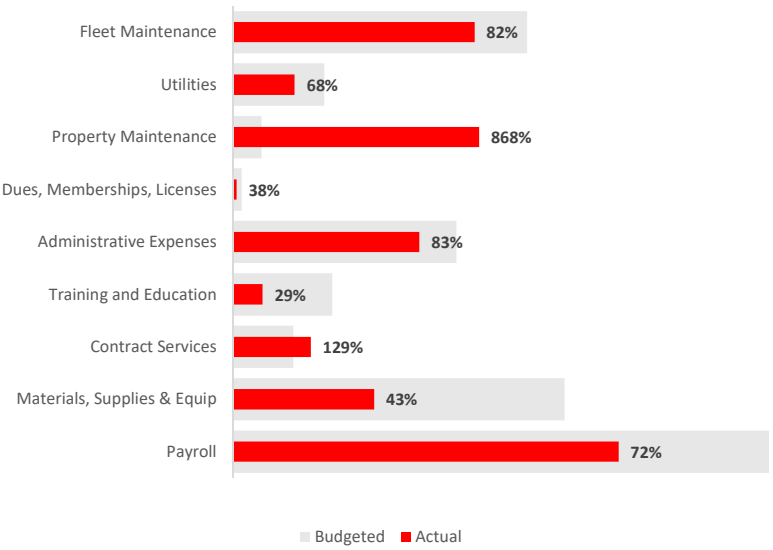
Income:	$	97,088.66	Received more / (less) than expected
Expenses:	$	36,279.05	Spent more / (less) than expected (no brackets = over budget)

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

Respectfully submitted,

Sean English, SPCFPD Treasurer

Annual Budget: Budget vs Actual



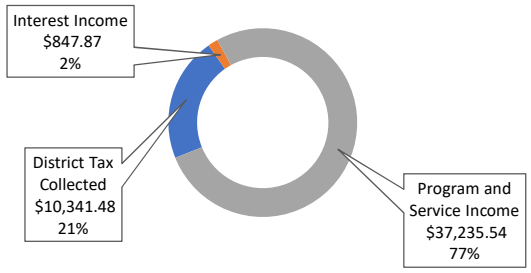
August 2019 Monthly Budget

Income	Transactions	Budget	Over/(Under)	YTD Trx	YTD Budget	YTD Over/(Under)	Annual Budget
District Tax Collected	$ 10,341.48	$ 2,265.93	$ 8,075.55	$ 237,017.84	$ 203,933.70	$ 33,084.14	$ 226,593.00
Interest Income	$ 847.87	$ 229.17	$ 618.70	$ 5,197.84	$ 1,833.36	$ 3,364.48	$ 2,750.04
Program and Service Income	$ 37,235.54	$ 1,417.00	$ 35,818.54	$ 71,976.04	$ 11,336.00	$ 60,640.04	$ 17,004.00
Income:	**$ 48,424.89**	**$ 3,912.10**	**$ 44,512.79**	**$ 314,191.72**	**$ 217,103.06**	**$ 97,088.66**	**$ 246,347.04**

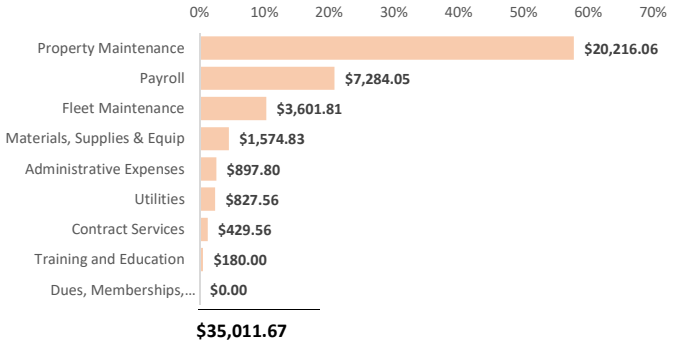
Expenses							
Payroll	$ 7,284.05	$ 6,308.20	$ 975.85	$ 54,423.65	$ 50,465.60	$ 3,958.05	$ 75,698.40
Materials, Supplies & Equip	$ 1,574.83	$ 3,899.19	$ (2,324.36)	$ 19,888.77	$ 31,193.52	$ (11,304.75)	$ 46,790.28
Contract Services	$ 429.56	$ 705.02	$ (275.46)	$ 10,926.44	$ 5,640.16	$ 5,286.28	$ 8,460.24
Training and Education	$ 180.00	$ 1,166.67	$ (986.67)	$ 4,122.94	$ 9,333.36	$ (5,210.42)	$ 14,000.04
Administrative Expenses	$ 897.80	$ 2,627.08	$ (1,729.28)	$ 26,308.12	$ 21,016.64	$ 5,291.48	$ 31,524.96
Dues, Memberships, Licenses	$ -	$ 100.00	$ (100.00)	$ 457.81	$ 800.00	$ (342.19)	$ 1,200.00
Property Maintenance	$ 20,216.06	$ 333.33	$ 19,882.73	$ 34,728.96	$ 2,666.64	$ 32,062.32	$ 3,999.96
Utilities	$ 827.56	$ 1,068.61	$ (241.05)	$ 8,675.80	$ 8,548.88	$ 126.92	$ 12,823.32
Fleet Maintenance	$ 3,601.81	$ 3,459.15	$ 142.66	$ 34,084.56	$ 27,673.20	$ 6,411.36	$ 41,509.80
Expenses:	**$ 35,011.67**	**$ 19,667.25**	**$ 15,344.42**	**$ 193,617.05**	**$ 157,338.00**	**$ 36,279.05**	**$ 236,007.00**

Net Income/Loss:	**$ 13,413.22**	**$ (15,755.15)**	**$ 29,168.37**	**$ 120,574.67**	**$ 59,765.06**	**$ 60,809.61**	**$ 10,340.04**

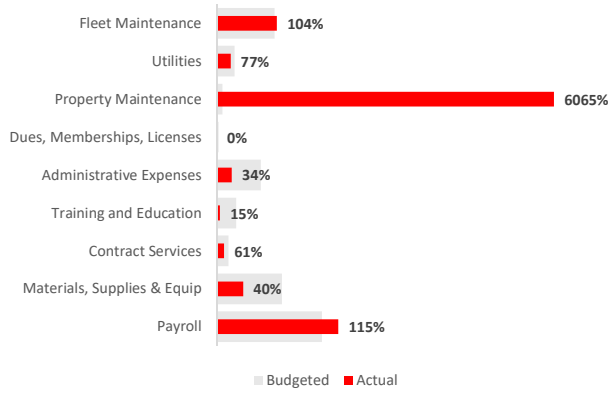
Current Month: District Income



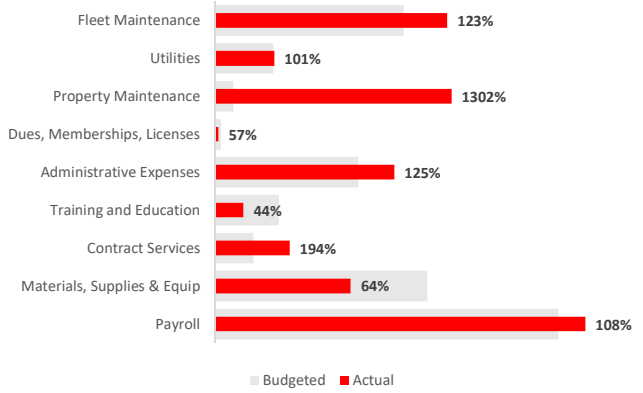
Current Month: District Expences (ranked)



Current Month: Budget vs Actual



YTD: Budget vs Actual



The Southern Park County Fire Protection District
Profit & Loss
August 2019

	Aug 19
Ordinary Income/Expense	
Income	
40000 · General Revenue	
40100 · District Tax Collected	
40101 · Current Tax Collected	6,651.73
40104 · Specific Ownership Tax	3,689.75
Total 40100 · District Tax Collected	10,341.48
40200 · Interest Income	
40103 · Interest on Tax Collected	171.77
40201 · ColoTrust Interest Income	676.10
Total 40200 · Interest Income	847.87
40300 · Program and Service Income	
40301 · Donations	165.00
40303 · Medical Billing <Income>	3,926.10
40304 · Fire Billing	270.00
40305 · Refunds	32,874.44
Total 40300 · Program and Service Income	37,235.54
Total 40000 · General Revenue	48,424.89
Total Income	48,424.89
Expense	
20500 · Payroll Expenses	7,284.05
70000 · Services, Supplies & Equipment	
70100 · Materials, Supplies & Equipment	1,574.83
70200 · Contract Services	429.56
70300 · Training and Education	180.00
70400 · Administrative Expenses	897.80
Total 70000 · Services, Supplies & Equipment	3,082.19
80000 · Building & Fleet Services	
80100 · Property Maintenance	20,216.06
80200 · Utilities	827.56
80300 · Fleet Maintenance	
80305 · Fire Apparatus	
80340 · Other Fire Vehicles	2,020.99
80500 · Fleet Maint. General Supplies	1,580.82
Total 80305 · Fire Apparatus	3,601.81
Total 80300 · Fleet Maintenance	3,601.81
Total 80000 · Building & Fleet Services	24,645.43
Total Expense	35,011.67
Net Ordinary Income	13,413.22
Net Income	**13,413.22**

The Southern Park County Fire Protection District
Balance Sheet
As of August 31, 2019

	Aug 31, 19	
ASSETS		
Current Assets		
Checking/Savings		
10000 · Bank Accounts		
10101 · ColoTrust - General Fund	214,046.40	
10102 · ColoTrust - Capital Reserve	72,944.27	
10103 · ColoTrust - Capital Improvement	65,831.08	
10105 · Sunflower (Ops Checking)	3,931.21	
10106 · Sunflower (MED Account)	11,578.73	
10400 · Petty Cash	729.97	
Total 10000 · Bank Accounts		369,061.66
Total Checking/Savings		369,061.66
Accounts Receivable		
11002 · Accounts Receivable		224,063.12
Total Accounts Receivable		224,063.12
Total Current Assets		593,124.78
Fixed Assets		
12000 · Fixed Assets		
12100 · Vehicles		
12105 · 2002 Ford Excursion - CMD 9-1	14,982.26	
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	53,619.21	
12123 · 1981 Chevy/ Pierce Brush 9-1	2,500.00	
12125 · 2005 Ford F550 - Squad 9-2	53,548.86	
12130 · 1986 Mercedes Unimog- Brush 9-2	85,611.56	
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	
12180 · Auxiliary Trailer	1,968.62	
12181 · Kubota RTV-X1140 RTV 9-1	18,599.00	
12190 · 1997 Ford E350 - Med 8-93	2,126.93	
Total 12100 · Vehicles		628,265.86
12300 · Historical Record Corrections		34,612.47
12500 · Equipment, Fixtures & Furniture		240,537.16
12700 · Buildings		305,109.18
12800 · Land		56,189.32
12999 · <Less> Accumulated Depreciation		-578,253.63
Total 12000 · Fixed Assets		686,460.36
Total Fixed Assets		686,460.36
TOTAL ASSETS		**1,279,585.14**

The Southern Park County Fire Protection District
Balance Sheet
As of August 31, 2019

	Aug 31, 19
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Credit Cards	
17000 · Visa Cards	
17001 · Visa 8797 <Fire Chief>	2,823.32
Total 17000 · Visa Cards	2,823.32
Total Credit Cards	2,823.32
Other Current Liabilities	
20000 · Payroll Liabilities	-1,128.52
21000 · Deferred Revenue	226,593.00
Total Other Current Liabilities	225,464.48
Total Current Liabilities	228,287.80
Total Liabilities	228,287.80
Equity	
14000 · Net Investment in Fixed Assets	1,325,868.51
26000 · Retained Earnings	-1,410,057.75
30000 · Opening Balance Equity	1,012,469.30
Net Income	123,017.28
Total Equity	1,051,297.34
TOTAL LIABILITIES & EQUITY	**1,279,585.14**