



# Treasurer's Report: March 2024

Southern Park County Fire Protection District

Mike Brandt, Treasurer

4/2/24

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Notes (Money Transfers, Checks, Information)

The Southern Park County Fire Protection District

Balance Sheet

As of March 31, 2024

04/02/24

Accrual Basis

|  | Mar 31, 24        |
|--|-------------------|
| <b>ASSETS</b>  |                   |
| <b>Current Assets</b>                                    |                   |
| <b>Checking/Savings</b>                                  |                   |
| 10000 · Bank Accounts                                    |                   |
| 10101 · ColoTrust - General Fund                         | 279,275.31        |
| 10102 · ColoTrust - TABOR & Reserve                      | 109,046.55        |
| 10103 · ColoTrust - Capital Improvement                  | 223,011.10        |
| 10104 · Allocated project savings                        | 116,471.18        |
| 10105 · Sunflower (Ops Checking)                         | 14,966.12         |
| 10106 · Sunflower (MED Account)                          | 3,025.13          |
| 10400 · Petty Cash                                       | 905.03            |
| <b>Total 10000 · Bank Accounts</b>                       | <b>746,700.42</b> |
| <b>Total Checking/Savings</b>                            | <b>746,700.42</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>749,330.61</b> |
| <b>Fixed Assets</b>                                      |                   |
| 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-                        | 109,663.96        |
| 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>775,807.42</b> |
| 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          |
| <b>Total 12300 · Historical Record Corrections</b>       | <b>34,612.47</b>  |
| 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         |
| <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 March 31, 2024

04/02/24

Accrual Basis

|   | <u>Mar 31, 24</u>          |
|---|----------------------------|
| 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                  |
|   | <hr/>                      |
| 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                  |
|   | <hr/>                      |
| Total 12800 · Land                          | 56,189.32                  |
| 12999 · <Less> Accumulated Depreciation     | -806,937.07                |
|   | <hr/>                      |
| Total 12000 · Fixed Assets                  | 688,207.48                 |
| Total Fixed Assets                          | 688,207.48                 |
| Other Assets                                |                            |
| 11000 · Property Taxes Receivable           | 462,576.00                 |
|   | <hr/>                      |
| Total Other Assets                          | 462,576.00                 |
| <b>TOTAL ASSETS</b>                         | <b><u>1,900,114.09</u></b> |
| <b>LIABILITIES &amp; EQUITY</b>             |                            |
| Liabilities                                 |                            |
| Current Liabilities                         |                            |
| Accounts Payable                            |                            |
| 20001 · Accounts Payable                    | -1,838.11                  |
|   | <hr/>                      |
| Total Accounts Payable                      | -1,838.11                  |
| 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>              | 57.38                      |
| 17000 · Visa Cards - Other                  | -111.00                    |
|   | <hr/>                      |
| Total 17000 · Visa Cards                    | 1,343.42                   |
| Total Credit Cards                          | 1,343.42                   |
| Other Current Liabilities                   |                            |
| 20000 · Payroll Liabilities                 |                            |
| 20100 · FPPA                                |                            |
| 20101 · FPPA D&D Payable                    | 328.36                     |
| 20102 · FPPA Defined Benefit                | 1,881.16                   |
| 20103 · FPPA D&D Payable (Co)               | -573.57                    |
| 20104 · FPPA Defined Benefit (Co)           | -2,789.50                  |
|   | <hr/>                      |
| Total 20100 · FPPA                          | -1,153.55                  |
| 20200 · Colorado State Taxes                |                            |
| 20201 · CO SUTA Payable                     | -265.29                    |
|   | <hr/>                      |
| Total 20200 · Colorado State Taxes          | -265.29                    |
| 20300 · Federal Taxes and Withholding       |                            |
| 20301 · Federal FUTA Payable                | -10.27                     |
|   | <hr/>                      |
| Total 20300 · Federal Taxes and Withholding | -10.27                     |
| 20000 · Payroll Liabilities - Other         | 1,934.46                   |
|   | <hr/>                      |
| Total 20000 · Payroll Liabilities           | 505.35                     |

The Southern Park County Fire Protection District

Balance Sheet

As of March 31, 2024

04/02/24

Accrual Basis

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|  | <b>Mar 31, 24</b>   |
|--|---------------------|
| 21000 · Deferred Revenue               | 462,576.00          |
| 2110 · Direct Deposit Liabilities      | 773.90              |
| <b>Total Other Current Liabilities</b> | <b>463,855.25</b>   |
| <b>Total Current Liabilities</b>       | <b>463,360.56</b>   |
| <b>Total Liabilities</b>               | <b>463,360.56</b>   |
| <b>Equity</b>                          |                     |
| 14000 · Net Investment in Fixed Assets | 1,353,076.74        |
| 26000 · Retained Earnings              | 363,740.13          |
| 30000 · Opening Balance Equity         | -411,134.22         |
| Net Income                             | 131,070.88          |
| <b>Total Equity</b>                    | <b>1,436,753.53</b> |
| <b>TOTAL LIABILITIES &amp; EQUITY</b>  | <b>1,900,114.09</b> |

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The Southern Park County Fire Protection District

Profit & Loss

March 2024

04/02/24

Accrual Basis

|   | Mar 24     |
|---|------------|
| <b>Ordinary Income/Expense</b>                          |            |
| <b>Income</b>   |            |
| <b>40000 · General Revenue</b>                          |            |
| <b>40100 · District Tax Collected</b>                   |            |
| 40101 · Current Tax Collected                           | 181,550.70 |
| 40104 · Specific Ownership Tax                          | 4,931.56   |
|   | 186,482.26 |
| <b>40200 · Interest Income</b>                          |            |
| 40201 · ColoTrust Interest Income                       | 3,162.65   |
| 40202 · Sunflower Bank Interest Income                  | 0.41       |
|   | 3,163.06   |
| <b>40300 · Program and Service Income</b>               |            |
| 40301 · Donations                                       | 990.00     |
|   | 990.00     |
| <b>Total 40000 · General Revenue</b>                    | 190,635.32 |
| <b>Total Income</b>                                     | 190,635.32 |
| <b>Gross Profit</b>                                     | 190,635.32 |
| <b>Expense</b>  |            |
| <b>20500 · Payroll Expenses</b>                         |            |
| 20501 · FPPA Expenses                                   | 971.53     |
| 20502 · Chief's Salary                                  | 5,833.34   |
| 20503 · Shift Pay                                       | 1,550.00   |
| 20505 · Company Payroll Expenses                        | 459.75     |
| 20506 · Special Pay - Chipper                           | 0.00       |
| 20507 · Admin Pay                                       | 400.00     |
| 20508 · Exec Assistant                                  | 1,728.00   |
| 20510 · Fire Fighter Paid Position                      | 2,400.00   |
| 20500 · Payroll Expenses - Other                        | 48.44      |
|   | 13,391.06  |
| <b>70000 · Services, Supplies &amp; Equipment</b>       |            |
| <b>70100 · Materials, Supplies &amp; Equipment</b>      |            |
| 70102 · Medical Supplies & Equipment                    | 193.29     |
| 70105 · Equipment Rental                                | 50.00      |
|   | 243.29     |
| <b>70400 · Administrative Expenses</b>                  |            |
| 70401 · County Treasurer Fees                           | 5,446.52   |
|   | 5,446.52   |
| <b>Total 70000 · Services, Supplies &amp; Equipment</b> | 5,689.81   |
| <b>80000 · Building &amp; Fleet Services</b>            |            |
| <b>80200 · Utilities</b>                                |            |
| 80201 · Telephone Expense                               | 50.18      |
| 80202 · Electric  | 385.16     |
| 80204 · Trash   | 165.85     |
| 80205 · Internet  | 89.95      |
|   | 691.14     |

The Southern Park County Fire Protection District

Profit & Loss

March 2024

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|   | <u>Mar 24</u>            |
|---|--------------------------|
| 80300 · Fleet Maintenance               |                          |
| 80305 · Fire Apparatus                  |                          |
| 80320 · Squads                          | 555.00                   |
| Total 80305 · Fire Apparatus            | <u>555.00</u>            |
| Total 80300 · Fleet Maintenance         | <u>555.00</u>            |
| Total 80000 · Building & Fleet Services | <u>1,246.14</u>          |
| Total Expense                           | <u>20,327.01</u>         |
| Net Ordinary Income                     | <u>170,308.31</u>        |
| Net Income                              | <u><u>170,308.31</u></u> |



# Southern Park County Fire Protection District

P.O. Box II - Guffey, CO 80820 - tel: (719) 689-9479 - fax: (719) 689-9483  
www.guffeyfire.net

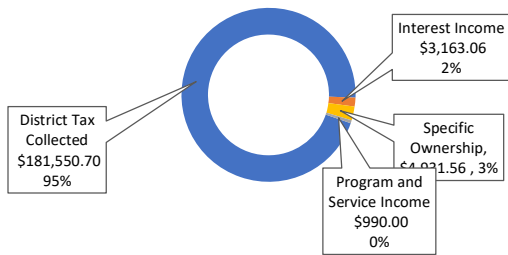
## Monthly Budget March 2024

| Income                     |                      |                     |                      |                      |                      |                        |                      |
|----------------------------|----------------------|---------------------|----------------------|----------------------|----------------------|------------------------|----------------------|
|                            | Transactions         | Budget              | Over/(Under)         | YTD Actual           | YTD Budget           | YTD Over/(Under)       | Annual Budget        |
| District Tax Collected     | \$ 181,550.70        | \$ 69,756.47        | \$ 111,794.23        | \$ 181,550.70        | \$ 292,426.65        | \$ (110,875.95)        | \$ 619,868.09        |
| Delinquent Taxes           |                      | \$ -                | \$ -                 | \$ -                 | \$ -                 | \$ -                   | \$ -                 |
| Interest Income            | \$ 3,163.06          | \$ 2,000.00         | \$ 1,163.06          | \$ 5,871.12          | \$ 6,000.00          | \$ (128.88)            | \$ 24,000.00         |
| Specific Ownership         | \$ 4,931.56          | \$ 3,500.00         | \$ 1,431.56          | \$ 12,593.79         | \$ 3,500.00          | \$ 9,093.79            | \$ 42,000.00         |
| Program and Service Income | \$ 990.00            | \$ -                | \$ 990.00            | \$ 1,688.62          | \$ -                 | \$ 1,688.62            | \$ -                 |
| <b>Income:</b>             | <b>\$ 190,635.32</b> | <b>\$ 75,256.47</b> | <b>\$ 115,378.85</b> | <b>\$ 201,704.23</b> | <b>\$ 301,926.65</b> | <b>\$ (100,222.42)</b> | <b>\$ 685,868.09</b> |

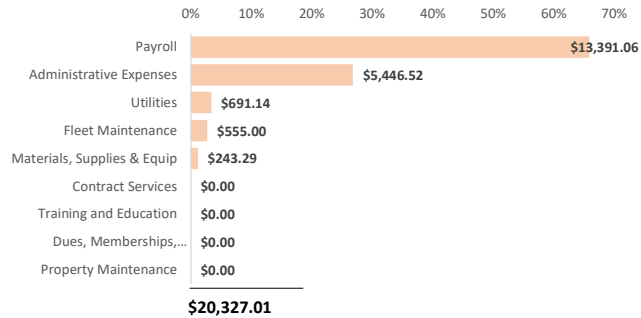
| Expenses                    |                     |                     |                       |                     |                      |                       |                      |
|-----------------------------|---------------------|---------------------|-----------------------|---------------------|----------------------|-----------------------|----------------------|
| Payroll                     | \$ 13,391.06        | \$ 15,815.82        | \$ (2,424.76)         | \$ 41,544.41        | \$ 47,447.45         | \$ (5,903.04)         | \$ 189,789.80        |
| Materials, Supplies & Equip | \$ 243.29           | \$ 10,008.33        | \$ (9,765.04)         | \$ 4,330.14         | \$ 30,025.00         | \$ (25,694.86)        | \$ 120,100.00        |
| Contract Services           | \$ -                | \$ 1,314.58         | \$ (1,314.58)         | \$ 1,878.57         | \$ 3,943.75          | \$ (2,065.18)         | \$ 15,775.00         |
| Training and Education      | \$ -                | \$ 1,333.33         | \$ (1,333.33)         | \$ 2,206.50         | \$ 4,000.00          | \$ (1,793.50)         | \$ 16,000.00         |
| Administrative Expenses     | \$ 5,446.52         | \$ 3,701.92         | \$ 1,744.60           | \$ 5,664.22         | \$ 11,105.76         | \$ (5,441.54)         | \$ 44,423.04         |
| Dues, Memberships, Licenses | \$ -                | \$ 383.33           | \$ (383.33)           | \$ 1,952.35         | \$ 1,150.00          | \$ 802.35             | \$ 4,600.00          |
| Property Maintenance        | \$ -                | \$ 3,833.33         | \$ (3,833.33)         | \$ -                | \$ 11,500.00         | \$ (11,500.00)        | \$ 46,000.00         |
| Utilities                   | \$ 691.14           | \$ 1,199.72         | \$ (508.58)           | \$ 3,961.14         | \$ 3,599.15          | \$ 362.00             | \$ 14,396.58         |
| Fleet Maintenance           | \$ 555.00           | \$ 4,708.33         | \$ (4,153.33)         | \$ 12,272.32        | \$ 14,125.00         | \$ (1,852.68)         | \$ 56,500.00         |
| <b>Expenses:</b>            | <b>\$ 20,327.01</b> | <b>\$ 42,298.70</b> | <b>\$ (21,971.69)</b> | <b>\$ 73,809.65</b> | <b>\$ 126,896.11</b> | <b>\$ (53,086.46)</b> | <b>\$ 507,584.42</b> |

**Net Income/Loss: \$ 170,308.31    \$ 32,957.77    \$ 137,350.54    \$ 127,894.58    \$ 175,030.55    \$ (47,135.97)    \$ 178,283.67**

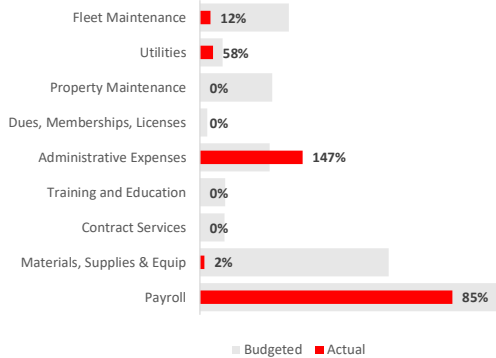
Current Month: District Income



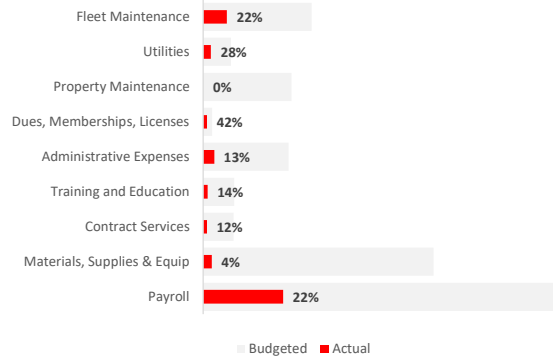
Current Month: District Expenses (ranked)



Current Month: Budget vs Actual



YTD: Budget vs Actual





# Southern Park County Fire Protection District

P.O. Box 11 - Guffey, CO 80820 - tel (719) 689-9479 - fax (719) 689-9483  
www.guffeyfire.net

## District Financial Report

March 2024

### Banking and Investments

| General Fund       |    |            | ColoTrust           |    |            |
|--------------------|----|------------|---------------------|----|------------|
|                    |    |            | TABOR & Reserve     |    |            |
|                    |    |            | Capital Improvement |    |            |
| Beginning Balance: | \$ | 117,650.88 | Beginning Balance:  | \$ | 108,544.25 |
| Inflows:           | \$ | 182,107.64 | Inflows:            | \$ | 502.30     |
| Outflow:           | \$ | 20,000.00  | Outflow:            | \$ | -          |
| Ending Balance:    | \$ | 279,758.52 | Ending Balance:     | \$ | 109,046.55 |

| Sunflower Bank       |    |           | ColoTrust          |    |          |
|----------------------|----|-----------|--------------------|----|----------|
| Operations           |    |           | Medical Billing    |    |          |
| Operations Checking: | \$ | 49,855.25 | Beginning Balance: | \$ | 3,025.13 |
| Inflows:             | \$ | 53,920.41 | Inflows:           | \$ | -        |
| Outflow:             | \$ | 83,436.91 | Outflow:           | \$ | -        |
| Ending Balance:      | \$ | 20,338.75 | Ending Balance:    | \$ | 3,025.13 |

| Allocated project savings acct |    |            |
|--------------------------------|----|------------|
| Beginning Balance:             | \$ | 148,840.03 |
| Inflows:                       | \$ | 561.15     |
| Outflow:                       | \$ | 32,930.00  |
| Ending Balance:                | \$ | 116,471.18 |

|                            |    |            |                            |    |           |
|----------------------------|----|------------|----------------------------|----|-----------|
| ColoTrust Available Funds: | \$ | 728,287.35 | Sunflower Available Funds: | \$ | 23,363.88 |
|----------------------------|----|------------|----------------------------|----|-----------|

|                            |    |                   |
|----------------------------|----|-------------------|
| <b>Total ALL Accounts:</b> | \$ | <b>751,651.23</b> |
| <b>Total Avail Funds</b>   | \$ | <b>751,651.23</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          | \$ 190,635.32        | \$ 75,256.47        | \$ 115,378.85        |
| District Expenses        | \$ 20,327.01         | \$ 42,298.70        | \$ (21,971.69)       |
| <b>Net Income/(Loss)</b> | <b>\$ 170,308.31</b> | <b>\$ 32,957.77</b> | <b>\$ 137,350.54</b> |

| For the Year             | Actual               | Budget               | Over/(Under)          |
|--------------------------|----------------------|----------------------|-----------------------|
| District Income          | \$ 201,704.23        | \$ 301,926.65        | \$ (100,222.42)       |
| District Expenses        | \$ 73,809.65         | \$ 126,896.11        | \$ (53,086.46)        |
| <b>Net Income/(Loss)</b> | <b>\$ 127,894.58</b> | <b>\$ 175,030.55</b> | <b>\$ (47,135.97)</b> |

### Budget Highlights

#### Month to Date

Income: \$ 115,378.85 Received more / (less) than expected  
 Expenses: \$ (21,971.69) Spent more / (less) than expected (no brackets = over budget)

#### Year to Date:

Income: \$ (100,222.42) Received more / (less) than expected  
 Expenses: \$ (53,086.46) Spent more / (less) than expected (no brackets = over budget)

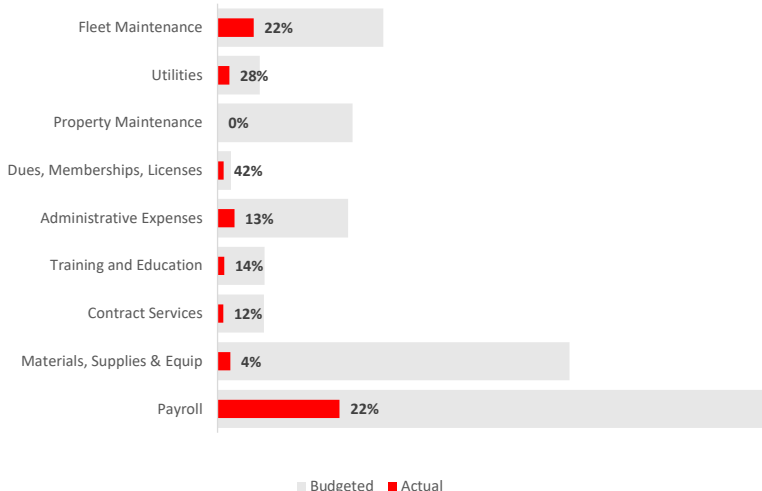
All other accounts have an expenditure variance from budget under \$500.

Respectfully submitted,

Mike Brandt

SPCFPD Treasurer

### Annual Budget: Budget vs Actual



## Notes for Treasurer's Report

March 2024

### Transferred funds:

- \$20,000 from Colo Trust General Fund to Sunflower Ops account
- \$0 from Colo Trust Capital Improvements fund to Sunflower Ops account
- \$32,930 from Colo Trust Allocated fund to Sunflower<sup>1</sup> for 2<sup>nd</sup> installment on new ambulance frame.

### Checks/Funds transferred

| <b>To:</b>                    | <b>For</b>                | <b>Mar-24</b> |
|-------------------------------|---------------------------|---------------|
| Coaty and Woods               | Legal                     | \$120.00      |
| CORE (2000)                   | Electrical Sta 3          | \$25.04       |
| CORE (4700)                   | Electrical Sta 2          | \$272.99      |
| CORE (7100)                   | Electrical Sta 1          | \$87.13       |
| FPPA                          | Pension                   | \$2,107.75    |
| Highline (was South Park Tel) | Phone/Internet            | \$190.26      |
| QuickBooks                    | Payroll                   | \$9,172.59    |
| Teller County Waste           | Trash                     | \$165.85      |
| US Treasury                   | US Tax Withholding        | \$1,575.44    |
| Verizon (new)                 | Ambulance Wi-Fi           | \$80.02       |
| Visa                          | Aric's card               | \$2,674.78    |
| Visa                          | Barry's card              | \$1,076.06    |
| Visa                          | Mike's card               | \$66.00       |
| Arrow Manufacturing, Inc      | CIP 2019-48 New Ambulance | \$32,930.00   |
| Bad Rock Automotive           | Fleet Maintenance         | \$8,524.05    |
| Coleman/CarQuest              | Fleet Maintenance         | \$26.98       |
| Fred's towing                 | Towing                    | \$395.88      |
| PSH Signs and Graphics        | Logo decals               | \$450.00      |
| ROI Fire                      | SCBA Purchase /Testing    | \$1,152.00    |
| Stryker                       | Ambulance CIP             | \$25,124.84   |
| TCFCA                         | Chief assn.               | \$250.00      |
| UniFirst                      | Calibration, Med Supplies | \$606.57      |
| Picker, Millie                | Reimbursement             | \$35.99       |

### Notes

<sup>1</sup> Stryker PowerLoad equipment shipped directly to Arrow for installation in ambulance.  
Approved as part of the CIP 2019-48 planning.

Mike Brandt – Treasurer – 2024-04-02