



Treasurer's Report: April 024

Southern Park County Fire Protection District

Mike Brandt, Treasurer

5/8/24

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

As of April 30, 2024

05/08/24

Accrual Basis

Apr 30, 24

ASSETS

Current Assets

Checking/Savings

10000 · Bank Accounts

10101 · ColoTrust - General Fund	353,057.25
10102 · ColoTrust - TABOR & Reserve	109,532.74
10103 · ColoTrust - Capital Improvement	119,905.77
10104 · Allocated project savings	81,841.13
10105 · Sunflower (Ops Checking)	11,734.64
10106 · Sunflower (MED Account)	3,314.87
10400 · Petty Cash	905.03

Total 10000 · Bank Accounts 680,291.43

Total Checking/Savings 680,291.43

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 682,921.62

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-	248,665.96
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

Total 12100 · Vehicles 914,809.42

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 48,110.09

Total 12500 · Equipment, Fixtures & Furniture 323,426.16

The Southern Park County Fire Protection District

Balance Sheet

As of April 30, 2024

05/08/24

Accrual Basis

	Apr 30, 24
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	827,209.48
Total Fixed Assets	827,209.48
Other Assets	
11000 · Property Taxes Receivable	661,868.00
11011 · Cash with Treasurer	3,248.94
Total Other Assets	665,116.94
TOTAL ASSETS	2,175,248.04
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
20001 · Accounts Payable	-2,586.40
Total Accounts Payable	-2,586.40
Credit Cards	
17000 · Visa Cards	
17004 · Visa - 3672 <Chief> INACTIVE	1,456.15
17005 · Visa - 3953 <mkb>	1,786.82
17006 · Visa - 4563 Fire Chief><	5.89
17007 · Visa - 7491 <Chief AS>	57.38
17000 · Visa Cards - Other	-111.00
Total 17000 · Visa Cards	3,195.24
Total Credit Cards	3,195.24
Other Current Liabilities	
20000 · Payroll Liabilities	
20100 · FPPA	
20101 · FPPA D&D Payable	433.38
20102 · FPPA Defined Benefit	2,869.16
20103 · FPPA D&D Payable (Co)	-425.37
20104 · FPPA Defined Benefit (Co)	-1,966.17
Total 20100 · FPPA	911.00
20200 · Colorado State Taxes	
20201 · CO SUTA Payable	-265.29
Total 20200 · Colorado State Taxes	-265.29
20300 · Federal Taxes and Withholding	
20301 · Federal FUTA Payable	-10.27
Total 20300 · Federal Taxes and Withholding	-10.27
20000 · Payroll Liabilities - Other	-421.09
Total 20000 · Payroll Liabilities	214.35

The Southern Park County Fire Protection District

Balance Sheet

As of April 30, 2024

	Apr 30, 24
21000 · Deferred Revenue	661,868.00
2110 · Direct Deposit Liabilities	773.90
Total Other Current Liabilities	662,856.25
Total Current Liabilities	663,465.09
Total Liabilities	663,465.09
Equity	
14000 · Net Investment in Fixed Assets	603,827.98
26000 · Retained Earnings	1,118,700.64
30000 · Opening Balance Equity	-411,134.22
Net Income	200,388.55
Total Equity	1,511,782.95
TOTAL LIABILITIES & EQUITY	2,175,248.04

The Southern Park County Fire Protection District

Profit & Loss

05/08/24

April 2024

Accrual Basis

	Apr 24
Ordinary Income/Expense	
Income	
40000 · General Revenue	
40100 · District Tax Collected	
40101 · Current Tax Collected	96,142.42
40102 · Delinquent Tax Collected	5.15
40104 · Specific Ownership Tax	7,795.02
Total 40100 · District Tax Collected	103,942.59
40200 · Interest Income	
40103 · Interest on Tax Collected	0.57
40201 · ColoTrust Interest Income	2,724.97
40202 · Sunflower Bank Interest Income	0.48
Total 40200 · Interest Income	2,726.02
40300 · Program and Service Income	
40301 · Donations	300.00
40303 · Medical Billing <Income>	535.57
40300 · Program and Service Income - Other	30.00
Total 40300 · Program and Service Income	865.57
40400 · Other Income	-5,711.75
Total 40000 · General Revenue	101,822.43
Total Income	101,822.43
Gross Profit	101,822.43
Expense	
20500 · Payroll Expenses	
20501 · FPPA Expenses	971.53
20502 · Chief's Salary	5,833.33
20503 · Shift Pay	1,650.00
20505 · Company Payroll Expenses	2,312.07
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	48.46
Total 20500 · Payroll Expenses	15,451.39
70000 · Services, Supplies & Equipment	
70100 · Materials, Supplies & Equipment	
70102 · Medical Supplies & Equipment	
Ambulance WiFi	160.04
Total 70102 · Medical Supplies & Equipment	160.04
70105 · Equipment Rental	50.00
Total 70100 · Materials, Supplies & Equipment	210.04
70200 · Contract Services	
70202 · Accounting Services	3,100.00
70204 · EMS Billing Services	245.83
Total 70200 · Contract Services	3,345.83
70400 · Administrative Expenses	
70401 · County Treasurer Fees	2,884.44
Total 70400 · Administrative Expenses	2,884.44
Total 70000 · Services, Supplies & Equipment	6,440.31

The Southern Park County Fire Protection District

Profit & Loss

April 2024

	<u>Apr 24</u>
80000 · Building & Fleet Services	
80200 · Utilities	
80201 · Telephone Expense	50.18
80202 · Electric	334.04
80203 · Gas (LPG)	1,636.68
80204 · Trash	165.85
80205 · Internet	89.95
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Total 80200 · Utilities	2,276.70
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Total 80000 · Building & Fleet Services	2,276.70
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Total Expense	24,168.40
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Net Ordinary Income	77,654.03
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Net Income	<u>77,654.03</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

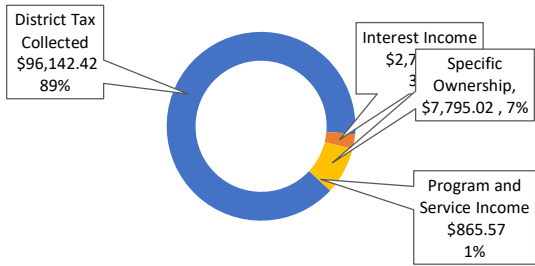
April 2024

Income	Transactions	Budget	Over/(Under)	YTD Trx	YTD Budget	YTD Over/(Under)	Annual Budget
District Tax Collected	\$ 96,142.42	\$ 132,410.02	\$ (36,267.60)	\$ 277,693.12	\$ 424,836.68	\$ (147,143.56)	\$ 619,868.09
Delinquent Taxes	\$ 5.15	\$ -	\$ 5.15	\$ 5.15	\$ -	\$ 5.15	\$ -
Interest Income	\$ 2,726.02	\$ 2,000.00	\$ 726.02	\$ 8,597.14	\$ 8,000.00	\$ 597.14	\$ 24,000.00
Specific Ownership	\$ 7,795.02	\$ 3,500.00	\$ 4,295.02	\$ 20,388.81	\$ 3,500.00	\$ 16,888.81	\$ 42,000.00
Program and Service Income	\$ 865.57	\$ -	\$ 865.57	\$ 2,554.19	\$ -	\$ 2,554.19	\$ -
Income:	\$ 107,534.18	\$ 137,910.02	\$ (30,375.84)	\$ 309,238.41	\$ 436,336.68	\$ (127,098.27)	\$ 685,868.09

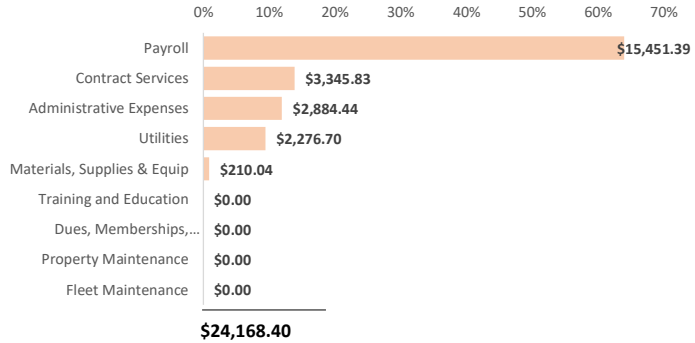
Expenses	Transactions	Budget	Over/(Under)	YTD Trx	YTD Budget	YTD Over/(Under)	Annual Budget
Payroll	\$ 15,451.39	\$ 15,815.82	\$ (364.43)	\$ 56,995.80	\$ 63,263.27	\$ (6,267.47)	\$ 189,789.80
Materials, Supplies & Equip	\$ 210.04	\$ 10,008.33	\$ (9,798.29)	\$ 4,540.18	\$ 40,033.33	\$ (35,493.15)	\$ 120,100.00
Contract Services	\$ 3,345.83	\$ 1,314.58	\$ 2,031.25	\$ 5,224.40	\$ 5,258.33	\$ (33.93)	\$ 15,775.00
Training and Education	\$ -	\$ 1,333.33	\$ (1,333.33)	\$ 2,206.50	\$ 5,333.33	\$ (3,126.83)	\$ 16,000.00
Administrative Expenses	\$ 2,884.44	\$ 3,701.92	\$ (817.48)	\$ 8,548.66	\$ 14,807.68	\$ (6,259.02)	\$ 44,423.04
Dues, Memberships, Licenses	\$ -	\$ 383.33	\$ (383.33)	\$ 1,952.35	\$ 1,533.33	\$ 419.02	\$ 4,600.00
Property Maintenance	\$ -	\$ 3,833.33	\$ (3,833.33)	\$ -	\$ 15,333.33	\$ (15,333.33)	\$ 46,000.00
Utilities	\$ 2,276.70	\$ 1,199.72	\$ 1,076.99	\$ 6,237.84	\$ 4,798.86	\$ 1,438.98	\$ 14,396.58
Fleet Maintenance	\$ -	\$ 4,708.33	\$ (4,708.33)	\$ 12,272.32	\$ 18,833.33	\$ (6,561.01)	\$ 56,500.00
Expenses:	\$ 24,168.40	\$ 42,298.70	\$ (18,130.30)	\$ 97,978.05	\$ 169,194.81	\$ (71,216.76)	\$ 507,584.42

Net Income/Loss: \$ 83,365.78 \$ 95,611.32 \$ (12,245.54) \$ 211,260.36 \$ 267,141.87 \$ (55,881.51) \$ 178,283.67

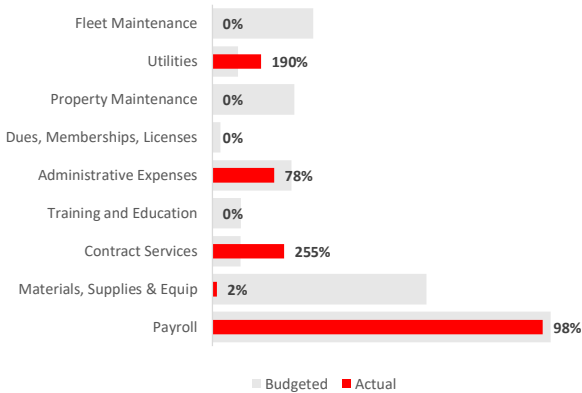
Current Month: District Income



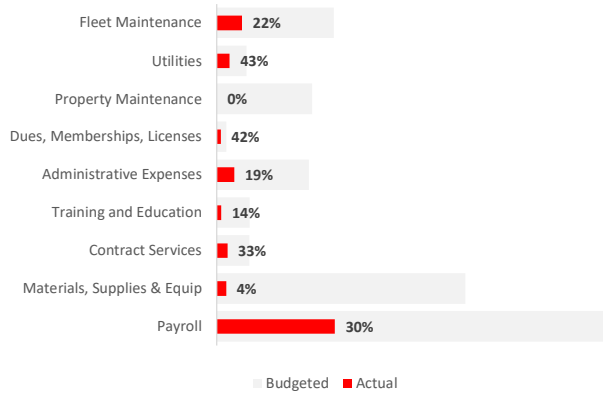
Current Month: District Expenses (ranked)



Current Month: Budget vs Actual



YTD: Budget vs Actual





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Expenses	Budgeted	Actual	%
Payroll	\$ 63,263.27	\$ 56,995.80	90%
Materials, Supplies & Equip	\$ 40,033.33	\$ 4,540.18	11%
Contract Services	\$ 5,258.33	\$ 5,224.40	99%
Training and Education	\$ 5,333.33	\$ 2,206.50	41%
Administrative Expenses	\$ 14,807.68	\$ 8,548.66	58%
Dues, Memberships, Licenses	\$ 1,533.33	\$ 1,952.35	127%
Property Maintenance	\$ 15,333.33	\$ -	0%
Utilities	\$ 4,798.86	\$ 6,237.84	130%
Fleet Maintenance	\$ 18,833.33	\$ 12,272.32	65%

Expenses: Annual Budget to Date	Budgeted	Actual	%
Payroll	\$ 189,790	\$ 56,995.80	30%
Materials, Supplies & Equip	\$ 120,100	\$ 4,540.18	4%
Contract Services	\$ 15,775	\$ 5,224.40	33%
Training and Education	\$ 16,000	\$ 2,206.50	14%
Administrative Expenses	\$ 44,423	\$ 8,548.66	19%
Dues, Memberships, Licenses	\$ 4,600	\$ 1,952.35	42%
Property Maintenance	\$ 46,000	\$ -	0%
Utilities	\$ 14,397	\$ 6,237.84	43%
Fleet Maintenance	\$ 56,500	\$ 12,272.32	22%



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District Financial Report

April 2024

Banking and Investments

General Fund		ColoTrust		Capital Improvement	
Beginning Balance:	\$ 279,758.52	Beginning Balance:	\$ 109,046.55	Beginning Balance:	\$ 223,011.10
Inflows:	\$ 99,265.25	Inflows:	\$ 486.19	Inflows:	\$ 809.67
Outflow:	\$ 25,000.00	Outflow:		Outflow:	\$ 103,915.00
Ending Balance:	\$ 354,023.77	Ending Balance:	\$ 109,532.74	Ending Balance:	\$ 119,905.77

Sunflower Bank		Medical Billing		Other District Income	
Operations		Medical Billing		Petty Cash	
Capital Reserve:	\$ 20,338.75	Beginning Balance:	\$ 3,025.13	Beginning Balance:	\$ 116,471.18
Inflows:		Inflows:		Inflows:	\$ 456.95
Outflow:		Outflow:		Outflow:	\$ 35,087.00
Ending Balance:	\$ 20,338.75	Ending Balance:	\$ 3,025.13	Ending Balance:	\$ 81,841.13

ColoTrust Available Funds:	\$ 665,303.41	Sunflower Available Funds:	\$ 23,363.88
Total ALL Accounts:	\$ 688,667.29		
Total Avail Funds	\$ 770,508.42		

Expenses: Actual vs. Budget

For the Month	Actual	Budget	Over/(Under)
District Income	\$ 106,668.61	\$ 137,910.02	\$ (31,241.41)
District Expenses	\$ 24,168.40	\$ 42,298.70	\$ (18,130.30)
Net Income/(Loss)	\$ 82,500.21	\$ 95,611.32	\$ (13,111.11)

For the Year	Actual	Budget	Over/(Under)
District Income	\$ 308,372.84	\$ 436,336.68	\$ (127,963.84)
District Expenses	\$ 97,978.05	\$ 169,194.81	\$ (71,216.76)
Net Income/(Loss)	\$ 210,394.79	\$ 267,141.87	\$ (56,747.08)

Budget Highlights

Month to Date

Income: \$ (31,241.41) Received more / (less) than expected
 Expenses: \$ (18,130.30) Spent more / (less) than expected (no brackets = over budget)

Year to Date:

Income: \$ (127,963.84) Received more / (less) than expected
 Expenses: \$ (71,216.76) 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

Notes for Treasurer's Report

April 2024

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Transferred funds:

- \$25,000 from Colo Trust General Fund to Sunflower Ops account
- \$103,915.00 from Colo Trust Capital Improvements to Sunflower¹ for final ambulance payment
- \$35,087.00 from Colo Trust Allocated fund to Sunflower¹ for final ambulance payment.

Checks/Funds transferred

To:	For	\$
		155,286.60
		Apr-24
CO Dept of Revenue	State Withholding Tax	\$ 1,176.00
CO State Treasurer	State Unemployment	\$ 73.86
CORE (2000)	Electrical Sta 3	\$ 28.50
CORE (4700)	Electrical Sta 2	\$ 64.93
CORE (7100)	Electrical Sta 1	\$ 240.61
Highline (was South Park Tel)	Phone/Internet	\$ 190.13
MileHigh Propane	Propane	\$ 1,636.68
Pinnacol	Insurance	\$ 568.00
QuickBooks	Payroll	\$ 9,392.31
Teller County Waste	Trash	\$ 165.85
US Treasury	US Tax Withholding	\$ 1,618.38
US Treasury	FUTA	\$ 19.31
Verizon (new)	Ambulance WiFi	\$ 160.04
Arrow Manufacturing, Inc	CIP 2019-48 New Ambulance	\$ 139,002.00
CORHIO	Medical status monitor	\$ 950.00

Notes

¹ Final payment for Med 9-3 new chassis and box refurbishment. This will close out CIP plan 2019-048. We await the grant repayment for this upgrade.

Mike Brandt – Treasurer – 2024-05-08