

Treasurer's Report: June 2024

Southern Park County Fire Protection District

Mike Brandt, Treasurer

7/11/24

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The Southern Park County Fire Protection District
Balance Sheet
 As of June 30, 2024

	Jun 30, 24
ASSETS	
Current Assets	
Checking/Savings	
10000 · Bank Accounts	
10101 · ColoTrust - General Fund	430,032.31
10102 · ColoTrust - TABOR & Reserve	110,523.77
10103 · ColoTrust - Capital Improvement	120,990.65
10104 · Allocated project savings	82,581.64
10105 · Sunflower (Ops Checking)	4,163.89
10106 · Sunflower (MED Account)	1,846.80
10400 · Petty Cash	905.03
Total 10000 · Bank Accounts	751,044.09
Total Checking/Savings	751,044.09
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	753,674.28
Fixed Assets	
12000 · Fixed Assets	
12100 · Vehicles	
12200 - 2011 Ford Brush 9-3	40,500.00
12106 - 2022 Ford F350 - CMD 9	38,515.42
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

The Southern Park County Fire Protection District
Balance Sheet
As of June 30, 2024

	Jun 30, 24
12195 · 2021 Kenworth Tender 9-1	126,907.96
12205 · 2015 International SMEAL	138,875.00
Total 12100 · Vehicles	1,054,889.84
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
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	967,289.90
Total Fixed Assets	967,289.90
Other Assets	
11000 · Property Taxes Receivable	661,868.00
11011 · Cash with Treasurer	3,248.94
Total Other Assets	665,116.94
TOTAL ASSETS	2,386,081.12

The Southern Park County Fire Protection District
Balance Sheet
 As of June 30, 2024

	Jun 30, 24
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
20001 · Accounts Payable	-504.79
Total Accounts Payable	-504.79
Credit Cards	
17000 · Visa Cards	
17004 · Visa - 3672 <Chief> INACTIVE	1,456.15
17005 · Visa - 3953 <mkb>	1.00
17006 · Visa - 4563 Fire Chief><	5.89
17007 · Visa - 7491 <Chief AS>	-1,923.02
17000 · Visa Cards - Other	-111.00
Total 17000 · Visa Cards	-570.98
Total Credit Cards	-570.98
Other Current Liabilities	
20000 · Payroll Liabilities	
20100 · FPPA	
20101 · FPPA D&D Payable	433.36
20102 · FPPA Defined Benefit	2,869.16
20103 · FPPA D&D Payable (Co)	-425.39
20104 · FPPA Defined Benefit (Co)	-1,966.17
Total 20100 · FPPA	910.96
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	558.13
Total 20000 · Payroll Liabilities	1,193.53

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07/11/24

Accrual Basis

The Southern Park County Fire Protection District
Balance Sheet
As of June 30, 2024

	<u>Jun 30, 24</u>
21000 · Deferred Revenue	661,868.00
2110 · Direct Deposit Liabilities	773.90
Total Other Current Liabilities	663,835.43
Total Current Liabilities	662,759.66
Total Liabilities	662,759.66
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	411,927.06
Total Equity	1,723,321.46
TOTAL LIABILITIES & EQUITY	2,386,081.12

The Southern Park County Fire Protection District
Profit & Loss
 June 2024

	Jun 24
Ordinary Income/Expense	
Income	
40000 · General Revenue	
40100 · District Tax Collected	
40101 · Current Tax Collected	36,511.29
40102 · Delinquent Tax Collected	-118.90
40104 · Specific Ownership Tax	4,841.81
	41,234.20
Total 40100 · District Tax Collected	
40200 · Interest Income	
40103 · Interest on Tax Collected	89.01
40201 · ColoTrust Interest Income	3,737.71
40202 · Sunflower Bank Interest Income	0.50
	3,827.22
Total 40200 · Interest Income	
40300 · Program and Service Income	
40301 · Donations	600.00
40303 · Medical Billing <Income>	2,531.93
40304 · Fire Billing	40.00
40305 · Refunds	3,489.24
	6,661.17
Total 40300 · Program and Service Income	
Total 40000 · General Revenue	51,722.59
Total Income	51,722.59
Gross Profit	51,722.59
Expense	
20500 · Payroll Expenses	
20501 · FPPA Expenses	971.53
20502 · Chief's Salary	5,833.34
20503 · Shift Pay	1,900.00
20505 · Company Payroll Expenses	691.85
20507 · Admin Pay	400.00
20508 · Exec Assistant	1,836.00
20510 · Fire Fighter Paid Position	2,400.00
20500 · Payroll Expenses - Other	49.37
	14,082.09
Total 20500 · Payroll Expenses	
70000 · Services, Supplies & Equipment	
70100 · Materials, Supplies & Equipment	
70101 · Firefighting Supplies & Equip	1,311.73
70102 · Medical Supplies & Equipment	347.41

The Southern Park County Fire Protection District
Profit & Loss
June 2024

	Jun 24
70105 · Equipment Rental	50.00
Total 70100 · Materials, Supplies & Equipment	1,709.14
70400 · Administrative Expenses	
70401 · County Treasurer Fees	1,094.44
70402 · Postage	136.00
70406 · Insurance Expense	1,322.00
70450 · General Administrative Expenses	
70453 · Travel Expense	263.44
Total 70450 · General Administrative Expenses	263.44
Total 70400 · Administrative Expenses	2,815.88
Total 70000 · Services, Supplies & Equipment	4,525.02
80000 · Building & Fleet Services	
80100 · Property Maintenance	
80101 · Station Repairs and Maintenance	630.00
Total 80100 · Property Maintenance	630.00
80200 · Utilities	
80201 · Telephone Expense	50.18
80202 · Electric	307.27
80205 · Internet	89.95
Total 80200 · Utilities	447.40
80300 · Fleet Maintenance	
80305 · Fire Apparatus	
80320 · Squads	441.60
80340 · Other Fire Vehicles	247.14
80500 · Fleet Maint. General Supplies	
80501 · Vehicle Fuels	605.92
Total 80500 · Fleet Maint. General Supplies	605.92
Total 80305 · Fire Apparatus	1,294.66
Total 80300 · Fleet Maintenance	1,294.66
Total 80000 · Building & Fleet Services	2,372.06
Total Expense	20,979.17
Net Ordinary Income	30,743.42
Net Income	30,743.42



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

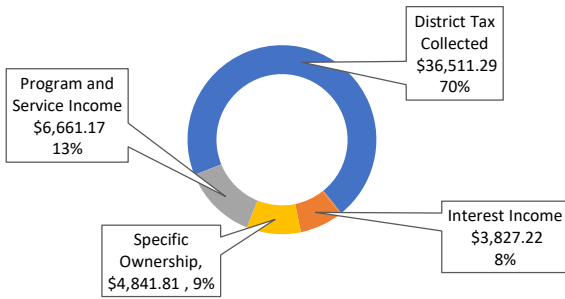
June 2024

Income							
	Transactions	Budget	Over/(Under)	YTD Actual	YTD Budget	YTD Over/(Under)	Annual Budget
District Tax Collected	\$ 36,511.29	\$ 83,992.36	\$ (47,481.07)	\$ 531,095.46	\$ 576,644.19	\$ (45,548.73)	\$ 619,868.09
Delinquent Taxes	\$ (118.90)	\$ -	\$ (118.90)	\$ (113.75)	\$ -	\$ (113.75)	\$ -
Interest Income	\$ 3,827.22	\$ 2,000.00	\$ 1,827.22	\$ 19,290.51	\$ 12,000.00	\$ 7,290.51	\$ 24,000.00
Specific Ownership	\$ 4,841.81	\$ 3,500.00	\$ 1,341.81	\$ 29,897.28	\$ 3,500.00	\$ 26,397.28	\$ 42,000.00
Program and Service Income	\$ 6,661.17	\$ -	\$ 6,661.17	\$ 9,215.36	\$ -	\$ 9,215.36	\$ -
Income:	\$ 51,722.59	\$ 89,492.36	\$ (37,769.77)	\$ 589,384.86	\$ 592,144.19	\$ (2,759.33)	\$ 685,868.09

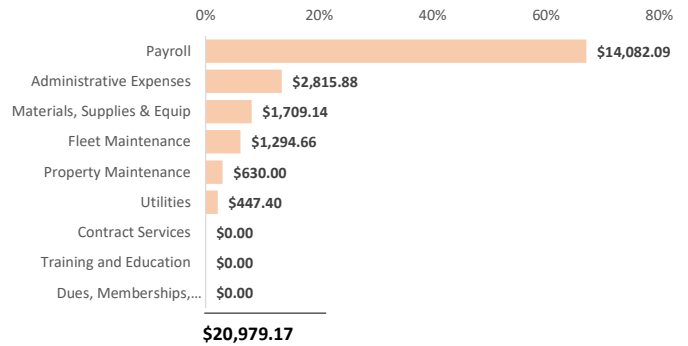
Expenses							
Payroll	\$ 14,082.09	\$ 15,815.82	\$ (1,733.73)	\$ 84,828.93	\$ 94,894.90	\$ (10,065.97)	\$ 189,789.80
Materials, Supplies & Equip	\$ 1,709.14	\$ 10,008.33	\$ (8,299.19)	\$ 8,822.32	\$ 60,050.00	\$ (51,227.68)	\$ 120,100.00
Contract Services		\$ 1,314.58	\$ (1,314.58)	\$ 5,264.40	\$ 7,887.50	\$ (2,623.10)	\$ 15,775.00
Training and Education		\$ 1,333.33	\$ (1,333.33)	\$ 2,831.50	\$ 8,000.00	\$ (5,168.50)	\$ 16,000.00
Administrative Expenses	\$ 2,815.88	\$ 3,701.92	\$ (886.04)	\$ 16,354.89	\$ 22,211.52	\$ (5,856.63)	\$ 44,423.04
Dues, Memberships, Licenses		\$ 383.33	\$ (383.33)	\$ 1,952.35	\$ 2,300.00	\$ (347.65)	\$ 4,600.00
Property Maintenance	\$ 630.00	\$ 3,833.33	\$ (3,203.33)	\$ 630.00	\$ 23,000.00	\$ (22,370.00)	\$ 46,000.00
Utilities	\$ 447.40	\$ 1,199.72	\$ (752.32)	\$ 7,488.96	\$ 7,198.29	\$ 290.67	\$ 14,396.58
Fleet Maintenance	\$ 1,294.66	\$ 4,708.33	\$ (3,413.67)	\$ 18,895.22	\$ 28,250.00	\$ (9,354.78)	\$ 56,500.00
Expenses:	\$ 20,979.17	\$ 42,298.70	\$ (21,319.53)	\$ 147,068.57	\$ 253,792.21	\$ (106,723.64)	\$ 507,584.42

Net Income/Loss: \$ 30,743.42 \$ 47,193.66 \$ (16,450.24) \$ 442,316.29 \$ 338,351.98 \$ 103,964.31 \$ 178,283.67

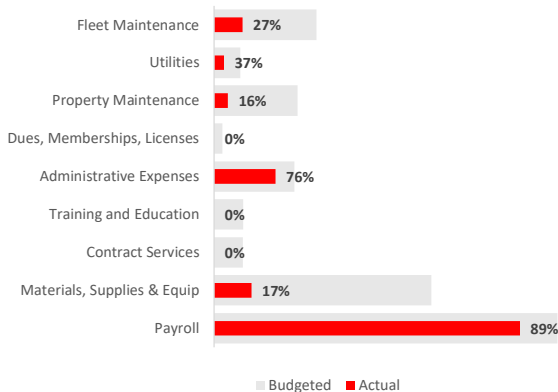
Current Month: District Income



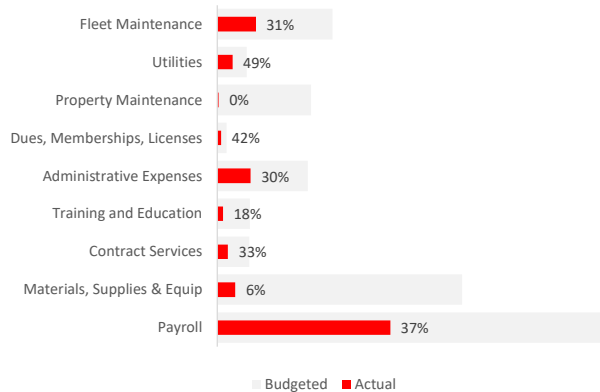
Current Month: District Expenses (ranked)



Current Month: Budget vs Actual



YTD: Budget vs Actual



District Financial Report

June 2024

Banking and Investments

		ColoTrust			
General Fund		Capital Reserve		Capital Improvement	
Beginning Balance:	\$ 553,421.20	Beginning Balance:	\$ 110,035.10	Beginning Balance:	\$ 120,455.71
Inflows:	\$ 42,577.73	Inflows:	\$ 488.67	Inflows:	\$ 534.94
Outflow:	\$ 165,000.00	Outflow:	\$ -	Outflow:	\$ -
Ending Balance:	\$ 430,998.93	Ending Balance:	\$ 110,523.77	Ending Balance:	\$ 120,990.65
				Other District Income	
Sunflower Bank		Medical Billing		Allocated project savings acct	
Operations					
Capital Reserve:	\$ 10,331.73	Beginning Balance:	\$ 3,314.87	Beginning Balance:	\$ 82,216.50
Inflows:	\$ 173,129.74	Inflows:	\$ 2,531.93	Inflows:	\$ 365.14
Outflow:	\$ 18,326.07	Outflow:	\$ 4,000.00	Outflow:	\$ -
Ending Balance:	\$ 165,135.40	Ending Balance:	\$ 1,846.80	Ending Balance:	\$ 82,581.64
ColoTrust Available Funds: \$ 662,513.35		Sunflower Available Funds: \$ 166,982.20			
Total ALL Accounts: \$ 912,077.19					
Total Avail Funds \$ 912,077.19					

Expenses: Actual vs. Budget

For the Month	Actual	Budget	Over/(Under)
District Income	\$ 51,722.59	\$ 89,492.36	\$ (37,769.77)
District Expenses	\$ 20,979.17	\$ 42,298.70	\$ (21,319.53)
Net Income/(Loss)	\$ 30,743.42	\$ 47,193.66	\$ (16,450.24)
For the Year	Actual	Budget	Over/(Under)
District Income	\$ 589,384.86	\$ 592,144.19	\$ (2,759.33)
District Expenses	\$ 147,068.57	\$ 253,792.21	\$ (106,723.64)
Net Income/(Loss)	\$ 442,316.29	\$ 338,351.98	\$ 103,964.31

Budget Highlights

Month to Date

Income: \$ (37,769.77) Received more / (less) than expected
 Expenses: \$ (21,319.53) Spent more / (less) than expected (no brackets = over budget)

Year to Date:

Income: \$ (2,759.33) Received more / (less) than expected
 Expenses: \$ (106,723.64) Spent more / (less) than expected (no brackets = over budget)

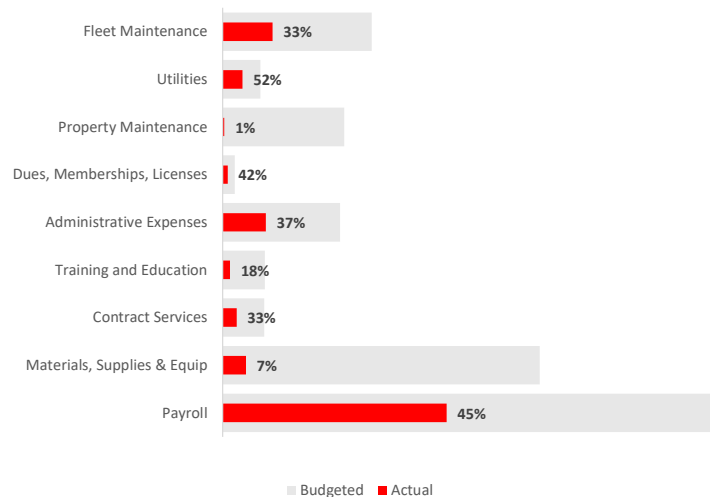
All other accounts have an expenditure variance from budget under \$500.

Respectfully submitted,

Mike Brandt

SPCFPD Treasurer

Annual Budget: Budget vs Actual



Notes for Treasurer's Report

June 2024

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Transferred funds:

\$25,000 from Colo Trust General Fund to Sunflower Ops account

140,000 from Colo Trust General Fund to Sunflower Ops account for engine purchase

\$4,000 from Sunflower Med to Sunflower Ops account

Income

Property Tax: \$36,511.29

Ownership tax: \$4,841.81

Medical billing: \$2,531.93

Sales tax refund from Stryker: \$3489.24

\$4,129.24 deposit: Donation: \$600.00, Refund: \$3,489.24 (Sales tax), permits: \$40.00

Checks/Funds transferred

To	For	Amount
		\$177,908.84
Boundtree	Medical Supplies	\$ 347.41
CORE (2000)	Electrical Sta 3	\$ 30.80
CORE (4700)	Electrical Sta 2	\$ 66.56
CORE (7100)	Electrical Sta 1	\$ 209.91
FPPA	Pension	\$ 2,107.75
Highline (was South Park Tel)	Phone/Internet	\$ 190.13
QuickBooks	Payroll	\$ 9,356.05
Teller County Waste	Trash	\$ 165.85
US Treasury	US Tax Withholding	\$ 2,040.16
US Treasury	FUTA	\$ 28.20
Verizon (new)	Ambulance WiFi	\$ 80.06
VFIS	Insurance	\$ 18,711.00
Visa	Aric's card	\$ 1,982.39
Visa	Barry's card	\$ 881.66
Visa	Mike's card	\$ 66.00
Bad Rock Automotive	Fleet Maintenance	\$ 623.69
CarCo	New engine	\$138,875.00
Classic Garage Doors	Door Maintenance	\$ 780.00
Coleman/CarQuest	Fleet Maintenance	\$ 360.86
USPA	Stamps	\$ 136.00
Dunlop, Brandon	Reimbursement	\$ 869.36

Mike Brandt – Treasurer – 2024-07-11