

Treasurer's Report: August 2024

Southern Park County Fire Protection District

Mike Brandt, Treasurer

9/4/24

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The Southern Park County Fire Protection District

Balance Sheet

As of August 31, 2024

09/03/24

Accrual Basis

	Aug 31, 24
ASSETS	
Current Assets	
Checking/Savings	
10000 · Bank Accounts	
10101 · ColoTrust - General Fund	309,110.38
10102 · ColoTrust - TABOR & Reserve	111,541.83
10103 · ColoTrust - Capital Improvement	323,112.03
10104 · Allocated project savings	83,342.34
10105 · Sunflower (Ops Checking)	9,047.71
10106 · Sunflower (MED Account)	6,289.95
10400 · Petty Cash	905.03
Total 10000 · Bank Accounts	843,349.27
Total Checking/Savings	843,349.27
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	845,979.46
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
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

The Southern Park County Fire Protection District

Balance Sheet

As of August 31, 2024

09/03/24

Accrual Basis

	Aug 31, 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	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	2,478,386.30
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
20001 · Accounts Payable	-2,586.60
Total Accounts Payable	-2,586.60
Credit Cards	
17000 · Visa Cards	
17004 · Visa - 3672 <Chief> INACTIVE	1,456.15
17005 · Visa - 3953 <mkb>	-466.70
17006 · Visa - 4563 Fire Chief<>	5.89
17007 · Visa - 7491 <Chief AS>	-3,447.05
17008 · Visa - 7798 <BP>	-1,454.09
17000 · Visa Cards - Other	-111.00
Total 17000 · Visa Cards	-4,016.80
Total Credit Cards	-4,016.80
Other Current Liabilities	
20000 · Payroll Liabilities	
20100 · FPPA	
20101 · FPPA D&D Payable	285.13
20102 · FPPA Defined Benefit	1,881.16
20103 · FPPA D&D Payable (Co)	-573.62
20104 · FPPA Defined Benefit (Co)	-2,789.50
Total 20100 · FPPA	-1,196.83
20200 · Colorado State Taxes	
20201 · CO SUTA Payable	-520.11
Total 20200 · Colorado State Taxes	-520.11
20300 · Federal Taxes and Withholding	
20301 · Federal FUTA Payable	-10.27
Total 20300 · Federal Taxes and Withholding	-10.27

The Southern Park County Fire Protection District

Balance Sheet

09/03/24

As of August 31, 2024

Accrual Basis

	<u>Aug 31, 24</u>
20000 · Payroll Liabilities - Other	437.44
Total 20000 · Payroll Liabilities	-1,289.77
21000 · Deferred Revenue	661,868.00
2110 · Direct Deposit Liabilities	773.90
Total Other Current Liabilities	661,352.13
Total Current Liabilities	654,748.73
Total Liabilities	654,748.73
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	512,243.17
Total Equity	1,823,637.57
TOTAL LIABILITIES & EQUITY	<u>2,478,386.30</u>

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

09/03/24

Accrual Basis

	Aug 24
Ordinary Income/Expense	
Income	
40000 · General Revenue	
40100 · District Tax Collected	
40101 · Current Tax Collected	25,067.27
40104 · Specific Ownership Tax	6,418.00
	31,485.27
Total 40100 · District Tax Collected	31,485.27
40200 · Interest Income	
40103 · Interest on Tax Collected	648.39
40201 · ColoTrust Interest Income	3,731.10
40202 · Sunflower Bank Interest Income	0.22
	4,379.71
Total 40200 · Interest Income	4,379.71
40300 · Program and Service Income	
40303 · Medical Billing <Income>	921.64
	921.64
Total 40300 · Program and Service Income	921.64
Total 40000 · General Revenue	36,786.62
Total Income	36,786.62
Gross Profit	36,786.62
Expense	
20500 · Payroll Expenses	
20501 · FPPA Expenses	971.53
20502 · Chief's Salary	5,833.33
20503 · Shift Pay	2,050.00
20505 · Company Payroll Expenses	645.78
20507 · Admin Pay	400.00
20508 · Exec Assistant	1,944.00
20510 · Fire Fighter Paid Position	2,400.00
20500 · Payroll Expenses - Other	48.95
	14,293.59
Total 20500 · Payroll Expenses	14,293.59
70000 · Services, Supplies & Equipment	
70100 · Materials, Supplies & Equipment	
70105 · Equipment Rental	50.00
	50.00
Total 70100 · Materials, Supplies & Equipment	50.00
70200 · Contract Services	
70204 · EMS Billing Services	629.93
70206 · Calibration services	609.11
	1,239.04
Total 70200 · Contract Services	1,239.04
70400 · Administrative Expenses	
70401 · County Treasurer Fees	771.47
70402 · Postage	72.00
	843.47
Total 70400 · Administrative Expenses	843.47
Total 70000 · Services, Supplies & Equipment	2,132.51

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

09/03/24

Accrual Basis

	<u>Aug 24</u>
80000 · Building & Fleet Services	
80200 · Utilities	
80201 · Telephone Expense	50.18
80202 · Electric	333.12
80204 · Trash	165.85
80205 · Internet	89.95
	<u>639.10</u>
Total 80200 · Utilities	639.10
Total 80000 · Building & Fleet Services	<u>639.10</u>
Total Expense	17,065.20
Net Ordinary Income	<u>19,721.42</u>
Net Income	<u><u>19,721.42</u></u>

Monthly Budget

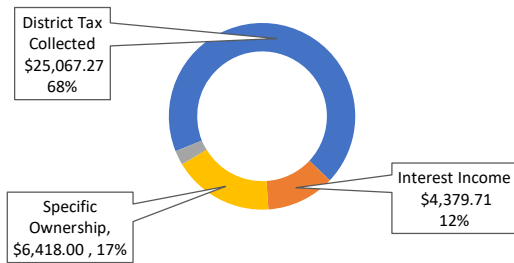
August 2024

Income							
	Transactions	Budget	Over/(Under)	YTD Trx	YTD Budget	YTD Over/(Under)	Annual Budget
District Tax Collected	\$ 25,067.27	\$ 12,684.15	\$ 12,383.12	\$ 649,487.38	\$ 611,514.05	\$ 37,973.33	\$ 619,868.09
Delinquent Taxes	\$ -	\$ -	\$ -	\$ (113.75)	\$ -	\$ (113.75)	\$ -
Interest Income	\$ 4,379.71	\$ 2,000.00	\$ 2,379.71	\$ 27,449.10	\$ 16,000.00	\$ 11,449.10	\$ 24,000.00
Specific Ownership	\$ 6,418.00	\$ 3,500.00	\$ 2,918.00	\$ 39,988.84	\$ 3,500.00	\$ 36,488.84	\$ 42,000.00
Program and Service Income	\$ 921.64	\$ -	\$ 921.64	\$ 14,988.23	\$ -	\$ 14,988.23	\$ -
Income:	\$ 36,786.62	\$ 18,184.15	\$ 18,602.47	\$ 731,799.80	\$ 631,014.05	\$ 100,785.75	\$ 685,868.09

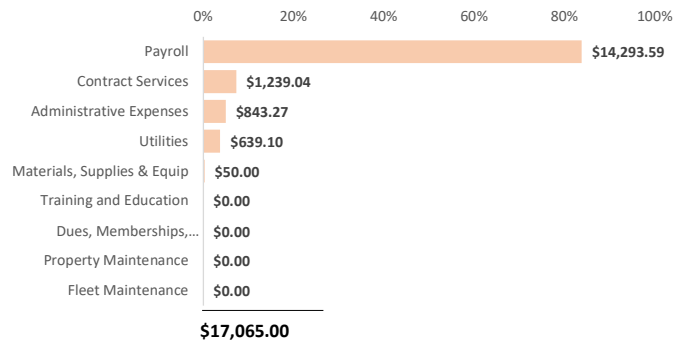
Expenses							
Payroll	\$ 14,293.59	\$ 15,815.82	\$ (1,522.23)	\$ 112,262.07	\$ 126,526.53	\$ (14,264.46)	\$ 189,789.80
Materials, Supplies & Equip	\$ 50.00	\$ 10,008.33	\$ (9,958.33)	\$ 10,457.36	\$ 80,066.67	\$ (69,609.31)	\$ 120,100.00
Contract Services	\$ 1,239.04	\$ 1,314.58	\$ (75.54)	\$ 7,263.23	\$ 10,516.67	\$ (3,253.44)	\$ 15,775.00
Training and Education	\$ -	\$ 1,333.33	\$ (1,333.33)	\$ 2,831.50	\$ 10,666.67	\$ (7,835.17)	\$ 16,000.00
Administrative Expenses	\$ 843.27	\$ 3,701.92	\$ (2,858.65)	\$ 21,068.02	\$ 29,615.36	\$ (8,547.34)	\$ 44,423.04
Dues, Memberships, Licenses	\$ -	\$ 383.33	\$ (383.33)	\$ 1,952.35	\$ 3,066.67	\$ (1,114.32)	\$ 4,600.00
Property Maintenance	\$ -	\$ 3,833.33	\$ (3,833.33)	\$ 630.00	\$ 30,666.67	\$ (30,036.67)	\$ 46,000.00
Utilities	\$ 639.10	\$ 1,199.72	\$ (560.62)	\$ 8,732.12	\$ 9,597.72	\$ (865.60)	\$ 14,396.58
Fleet Maintenance	\$ -	\$ 4,708.33	\$ (4,708.33)	\$ 19,501.77	\$ 37,666.67	\$ (18,164.90)	\$ 56,500.00
Expenses:	\$ 17,065.00	\$ 42,298.70	\$ (25,233.70)	\$ 184,698.42	\$ 338,389.62	\$ (153,691.20)	\$ 507,584.42

Net Income/Loss: \$ 19,721.62 \$ (24,114.55) \$ 43,836.17 \$ 547,101.38 \$ 292,624.44 \$ 254,476.94 \$ 178,283.67

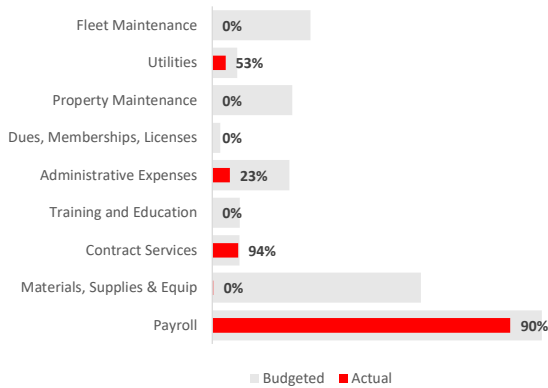
Current Month: District Income



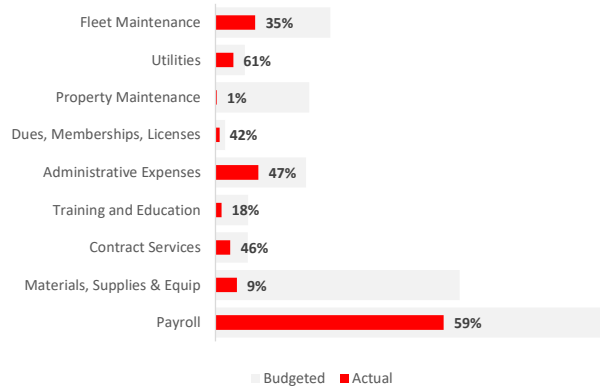
Current Month: District Expenses (ranked)



Current Month: Budget vs Actual



YTD: Budget vs Actual



District Financial Report

August 2024

Banking and Investments

ColoTrust					
General Fund		TABOR & Reserve		Capital Improvement	
Beginning Balance:	\$ 277,349.54	Beginning Balance:	\$ 111,032.39	Beginning Balance:	\$ 321,636.28
Inflows:	\$ 32,727.46	Inflows:	\$ 509.44	Inflows:	\$ 1,475.75
Outflow:		Outflow:		Outflow:	
Ending Balance:	\$ 310,077.00	Ending Balance:	\$ 111,541.83	Ending Balance:	\$ 323,112.03

Sunflower Bank			
Operations		Medical Billing	
Operations Checking:	\$ 35,062.52	Beginning Balance:	\$ 5,998.24
Inflows:	\$ 0.22	Inflows:	\$ 921.64
Outflow:	\$ 22,592.40	Outflow:	\$ 629.93
Ending Balance:	\$ 12,470.34	Ending Balance:	\$ 6,289.95

Allocated project savings acct	
Beginning Balance:	\$ 82,961.70
Inflows:	\$ 380.64
Outflow:	
Ending Balance:	\$ 83,342.34

ColoTrust Available Funds:	\$ 828,073.20	Sunflower Available Funds:	\$ 18,760.29
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Total ALL Accounts:	\$ 846,833.49
Total Avail Funds	\$ 846,833.49

Expenses: Actual vs. Budget

For the Month	Actual	Budget	Over/(Under)
District Income	\$ 36,786.62	\$ 18,184.15	\$ 18,602.47
District Expenses	\$ 17,065.00	\$ 42,298.70	\$ (25,233.70)
Net Income/(Loss)	\$ 19,721.62	\$ (24,114.55)	\$ 43,836.17

For the Year	Actual	Budget	Over/(Under)
District Income	\$ 731,799.80	\$ 631,014.05	\$ 100,785.75
District Expenses	\$ 184,698.42	\$ 338,389.62	\$ (153,691.20)
Net Income/(Loss)	\$ 547,101.38	\$ 292,624.44	\$ 254,476.94

Budget Highlights

Month to Date

Income:	\$ 18,602.47	Received more than expected
Expenses:	\$ (25,233.70)	Spent less than expected

Year to Date:

Income:	\$ 100,785.75	Received more than expected
Expenses:	\$ (153,691.20)	Spent less than expected

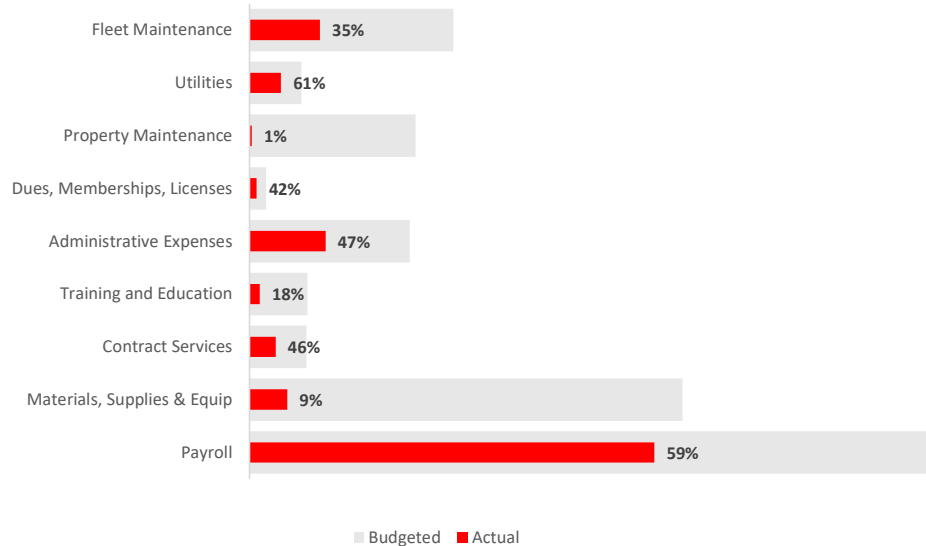
All other accounts have an expenditure variance from budget under \$500.

Respectfully submitted,

Mike Brandt

SPCFPD Treasurer

Annual Budget: Budget vs Actual



Notes for Treasurer's Report

Aug 2024

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Transferred funds:

\$0 from Colo Trust General Fund to Sunflower Ops account

Income

Property Tax: \$25,067.27

Ownership tax: \$6,418.00

Medical billing: \$921.64

Checks/Funds transferred

To:	For	Aug-24
CO State Treasurer	State Unemployment	\$254.82
CORE(2000)	Electrical Sta3	\$25.94
CORE(4700)	Electrical Sta2	\$112.57
CORE(7100)	Electrical Sta1	\$194.61
FPPA	Pension	\$2,107.75
Highline	Phone/Internet	\$190.13
Quick Books	Payroll	\$9,577.83
Teller County Waste	Trash	\$165.85
US Treasury	US Tax Withholding	\$2,090.60
US Treasury	FUTA	\$27.90
VFIS	Insurance	\$866.00
Visa	Aric's card	\$803.94
Visa	Barry's card	\$1,454.29
Visa	Mike's card	\$401.70
UniFirst	Cal'n, Med Supplies	\$609.11
USPS	Stamps	\$72.00

Mike Brandt-Treasurer-2024-09-04