

# Treasurer's Report: September 2024

Southern Park County Fire Protection District

Mike Brandt, Treasurer

10/4/24

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## The Southern Park County Fire Protection District

## Balance Sheet

10/04/24

As of September 30, 2024

Accrual Basis

	Sep 30, 24
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
10000 · Bank Accounts	
10101 · ColoTrust - General Fund	232,587.64
10102 · ColoTrust - TABOR & Reserve	112,024.46
10103 · ColoTrust - Capital Improvement	324,510.13
10104 · Allocated project savings	83,702.95
10105 · Sunflower (Ops Checking)	35,339.56
10106 · Sunflower (MED Account)	6,196.23
10400 · Petty Cash	905.03
<b>Total 10000 · Bank Accounts</b>	<b>795,266.00</b>
<b>Total Checking/Savings</b>	<b>795,266.00</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>797,896.19</b>
<b>Fixed Assets</b>	
<b>12000 · Fixed Assets</b>	
<b>12100 · Vehicles</b>	
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
<b>Total 12100 · Vehicles</b>	<b>1,054,889.84</b>
<b>12300 · Historical Record Corrections</b>	
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>
<b>12500 · Equipment, Fixtures &amp; Furniture</b>	
<b>12505 · Fire Equipment</b>	
12510 · Medical Equipment	133,352.06
12511 · Heart monitors	95,052.00
12510 · Medical Equipment - Other	46,912.01
<b>Total 12510 · Medical Equipment</b>	<b>141,964.01</b>
<b>12520 · Radio Equipment</b>	<b>48,367.57</b>
<b>Total 12500 · Equipment, Fixtures &amp; Furniture</b>	<b>323,683.64</b>

## The Southern Park County Fire Protection District

## Balance Sheet

10/04/24

As of September 30, 2024

Accrual Basis

	Sep 30, 24
<b>12700 · Buildings</b>	
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
<b>Total 12700 · Buildings</b>	305,109.18
<b>12800 · Land</b>	
12810 · Station 1 (Property)	10,000.00
12815 · Station 2 (Property)	23,689.32
12820 · Station 3 (Property)	22,500.00
<b>Total 12800 · Land</b>	56,189.32
<b>12999 · &lt;Less&gt; Accumulated Depreciation</b>	-806,937.07
<b>Total 12000 · Fixed Assets</b>	967,547.38
<b>12107 · 2025 Subaru Outback</b>	39,500.00
<b>Total Fixed Assets</b>	1,007,047.38
<b>Other Assets</b>	
11000 · Property Taxes Receivable	661,868.00
11011 · Cash with Treasurer	3,248.94
<b>Total Other Assets</b>	665,116.94
<b>TOTAL ASSETS</b>	<b>2,470,060.51</b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Accounts Payable</b>	
20001 · Accounts Payable	405.69
<b>Total Accounts Payable</b>	405.69
<b>Credit Cards</b>	
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>	59.37
17000 · Visa Cards - Other	-111.00
<b>Total 17000 · Visa Cards</b>	1,345.41
<b>Total Credit Cards</b>	1,345.41
<b>Other Current Liabilities</b>	
20000 · Payroll Liabilities	
20100 · FPPA	
20101 · FPPA D&D Payable	285.12
20102 · FPPA Defined Benefit	1,881.16
20103 · FPPA D&D Payable (Co)	-573.63
20104 · FPPA Defined Benefit (Co)	-2,789.50
<b>Total 20100 · FPPA</b>	-1,196.85
20200 · Colorado State Taxes	
20201 · CO SUTA Payable	-520.11
<b>Total 20200 · Colorado State Taxes</b>	-520.11
20300 · Federal Taxes and Withholding	
20301 · Federal FUTA Payable	-10.27
<b>Total 20300 · Federal Taxes and Withholding</b>	-10.27

## The Southern Park County Fire Protection District

## Balance Sheet

As of September 30, 2024

10/04/24

Accrual Basis

	Sep 30, 24
20000 · Payroll Liabilities - Other	3,051.12
<b>Total 20000 · Payroll Liabilities</b>	<b>1,323.89</b>
21000 · Deferred Revenue	661,868.00
2110 · Direct Deposit Liabilities	773.90
<b>Total Other Current Liabilities</b>	<b>663,965.79</b>
<b>Total Current Liabilities</b>	<b>665,716.89</b>
<b>Total Liabilities</b>	<b>665,716.89</b>
<b>Equity</b>	
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	492,949.22
<b>Total Equity</b>	<b>1,804,343.62</b>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>2,470,060.51</b>

The Southern Park County Fire Protection District

Profit & Loss

September 2024

	Sep 24
<b>Ordinary Income/Expense</b>	
<b>Income</b>	
<b>40000 · General Revenue</b>	
<b>40100 · District Tax Collected</b>	
40101 · Current Tax Collected	10,381.59
40104 · Specific Ownership Tax	4,738.69
	15,120.28
<b>40200 · Interest Income</b>	
40103 · Interest on Tax Collected	417.72
40201 · ColoTrust Interest Income	3,496.67
40202 · Sunflower Bank Interest Income	0.24
	3,914.63
<b>40300 · Program and Service Income</b>	
40303 · Medical Billing <Income>	140.50
	140.50
<b>Total 40000 · General Revenue</b>	19,175.41
<b>Total Income</b>	19,175.41
<b>Gross Profit</b>	19,175.41
<b>Expense</b>	
<b>20500 · Payroll Expenses</b>	
20501 · FPPA Expenses	1,006.93
20502 · Chief's Salary	5,833.33
20503 · Shift Pay	1,550.00
20505 · Company Payroll Expenses	622.37
20507 · Admin Pay	600.00
20508 · Exec Assistant	1,836.00
20510 · Fire Fighter Paid Position	2,700.00
20500 · Payroll Expenses - Other	50.71
	14,199.34
<b>70000 · Services, Supplies &amp; Equipment</b>	
<b>70100 · Materials, Supplies &amp; Equipment</b>	
70102 · Medical Supplies & Equipment	
Ambulance WiFi	160.04
	160.04
<b>Total 70102 · Medical Supplies &amp; Equipment</b>	160.04
70103 · Uniforms	135.08
70105 · Equipment Rental	50.00
	345.12
<b>Total 70100 · Materials, Supplies &amp; Equipment</b>	345.12
<b>70200 · Contract Services</b>	
70201 · Legal Services	80.00
70204 · EMS Billing Services	234.22
	314.22
<b>Total 70200 · Contract Services</b>	314.22
<b>70300 · Training and Education</b>	
70301 · Fire Training	120.00
	120.00
<b>Total 70300 · Training and Education</b>	120.00
<b>70400 · Administrative Expenses</b>	
70401 · County Treasurer Fees	323.98
70406 · Insurance Expense	534.00
	857.98
<b>Total 70400 · Administrative Expenses</b>	857.98
<b>Total 70000 · Services, Supplies &amp; Equipment</b>	1,637.32

The Southern Park County Fire Protection District

Profit & Loss

September 2024

	<u>Sep 24</u>
80000 · Building & Fleet Services	
80100 · Property Maintenance	
80101 · Station Repairs and Maintenance	1,014.19
<b>Total 80100 · Property Maintenance</b>	<u>1,014.19</u>
80200 · Utilities	
80201 · Telephone Expense	50.18
80202 · Electric	344.01
80204 · Trash	165.85
80205 · Internet	89.95
<b>Total 80200 · Utilities</b>	<u>649.99</u>
80300 · Fleet Maintenance	
80305 · Fire Apparatus	
80310 · Fire Engines	4,316.50
80500 · Fleet Maint. General Supplies	
80501 · Vehicle Fuels	2,992.09
80500 · Fleet Maint. General Supplies - Other	0.00
<b>Total 80500 · Fleet Maint. General Supplies</b>	<u>2,992.09</u>
<b>Total 80305 · Fire Apparatus</b>	<u>7,308.59</u>
<b>Total 80300 · Fleet Maintenance</b>	<u>7,308.59</u>
<b>Total 80000 · Building &amp; Fleet Services</b>	<u>8,972.77</u>
<b>Total Expense</b>	<u>24,809.43</u>
<b>Net Ordinary Income</b>	<u>-5,634.02</u>
<b>Net Income</b>	<u><u>-5,634.02</u></u>

**Monthly Budget**

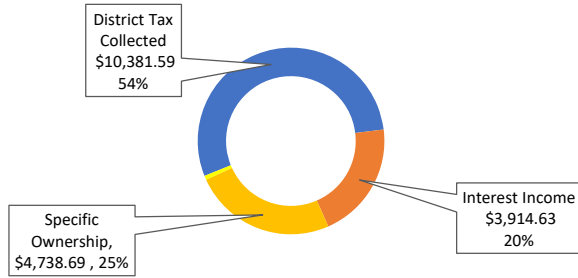
**September 2024**

Income							
	Transactions	Budget	Over/(Under)	YTD Trx	YTD Budget	YTD Over/(Under)	Annual Budget
District Tax Collected	\$ 10,381.59	\$ 838.71	\$ 9,542.88	\$ 659,778.97	\$ 612,352.76	\$ 47,426.21	\$ 619,868.09
Delinquent Taxes		\$ -	\$ -	\$ (113.75)	\$ -	\$ (113.75)	\$ -
Interest Income	\$ 3,914.63	\$ 2,000.00	\$ 1,914.63	\$ 30,893.49	\$ 18,000.00	\$ 12,893.49	\$ 24,000.00
Specific Ownership	\$ 4,738.69	\$ 3,500.00	\$ 1,238.69	\$ 45,891.88	\$ 3,500.00	\$ 42,391.88	\$ 42,000.00
Program and Service Income	\$ 140.50	\$ -	\$ 140.50	\$ 15,827.35	\$ -	\$ 15,827.35	\$ -
<b>Income:</b>	<b>\$ 19,175.41</b>	<b>\$ 6,338.71</b>	<b>\$ 12,836.70</b>	<b>\$ 752,277.94</b>	<b>\$ 633,852.76</b>	<b>\$ 118,425.18</b>	<b>\$ 685,868.09</b>

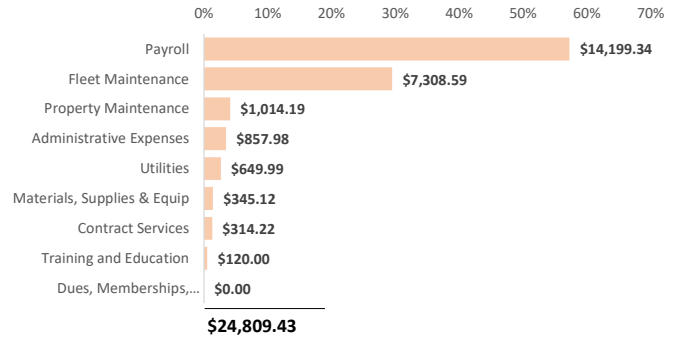
Expenses							
Payroll	\$ 14,199.34	\$ 15,815.82	\$ (1,616.48)	\$ 126,183.30	\$ 142,342.35	\$ (16,159.05)	\$ 189,789.80
Materials, Supplies & Equip	\$ 345.12	\$ 10,008.33	\$ (9,663.21)	\$ 25,976.46	\$ 90,075.00	\$ (64,098.54)	\$ 120,100.00
Contract Services	\$ 314.22	\$ 1,314.58	\$ (1,000.36)	\$ 9,455.99	\$ 11,831.25	\$ (2,375.26)	\$ 15,775.00
Training and Education	\$ 120.00	\$ 1,333.33	\$ (1,213.33)	\$ 4,091.11	\$ 12,000.00	\$ (7,908.89)	\$ 16,000.00
Administrative Expenses	\$ 857.98	\$ 3,701.92	\$ (2,843.94)	\$ 42,098.89	\$ 33,317.28	\$ 8,781.61	\$ 44,423.04
Dues, Memberships, Licenses	\$ -	\$ 383.33	\$ (383.33)	\$ 250.00	\$ 3,450.00	\$ (3,200.00)	\$ 4,600.00
Property Maintenance	\$ 1,014.19	\$ 3,833.33	\$ (2,819.14)	\$ 1,939.47	\$ 34,500.00	\$ (32,560.53)	\$ 46,000.00
Utilities	\$ 649.99	\$ 1,199.72	\$ (549.73)	\$ 7,545.69	\$ 10,797.44	\$ (3,251.75)	\$ 14,396.58
Fleet Maintenance	\$ 7,308.59	\$ 4,708.33	\$ 2,600.26	\$ 42,188.53	\$ 42,375.00	\$ (186.47)	\$ 56,500.00
<b>Expenses:</b>	<b>\$ 24,809.43</b>	<b>\$ 42,298.70</b>	<b>\$ (17,489.27)</b>	<b>\$ 259,729.44</b>	<b>\$ 380,688.32</b>	<b>\$ (120,958.88)</b>	<b>\$ 507,584.42</b>

**Net Income/Loss:** \$ (5,634.02)    \$ (35,959.99)    \$ 30,325.97    \$ 492,548.50    \$ 253,164.45    \$ 239,384.05    \$ 178,283.67

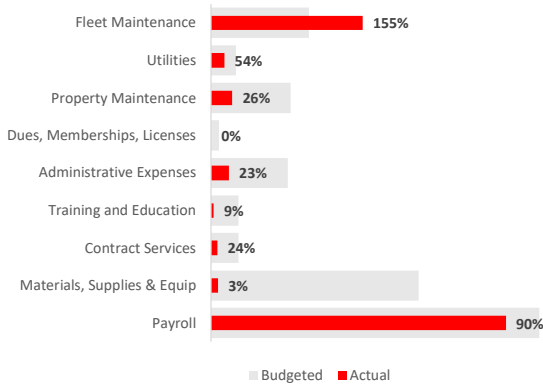
Current Month: District Income



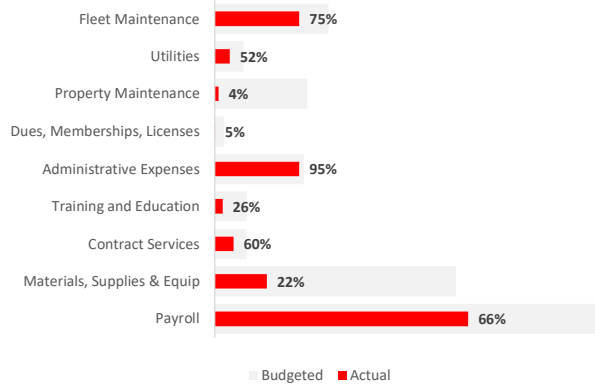
Current Month: District Expenses (ranked)



Current Month: Budget vs Actual



YTD: Budget vs Actual



**District Financial Report**

**September 2024**

**Banking and Investments**

ColoTrust					
General Fund		TABOR & Reserve		Capital Improvement	
Beginning Balance:	\$ 310,077.00	Beginning Balance:	\$ 111,541.83	Beginning Balance:	\$ 323,112.03
Inflows:	\$ 16,469.35	Inflows:	\$ 482.63	Inflows:	\$ 1,398.10
Outflow:	\$ 92,992.09	Outflow:	\$ -	Outflow:	\$ -
Ending Balance:	\$ 233,554.26	Ending Balance:	\$ 112,024.46	Ending Balance:	\$ 324,510.13

Sunflower Bank			
Operations		Medical Billing	
Operations Checking:	\$ 12,470.34	Beginning Balance:	\$ 6,289.95
Inflows:	\$ 67,107.99	Inflows:	\$ 140.50
Outflow:	\$ 66,512.52	Outflow:	\$ 234.22
Ending Balance:	\$ 13,065.81	Ending Balance:	\$ 6,196.23

Allocated project savings acct	
Beginning Balance:	\$ 83,342.34
Inflows:	\$ 360.61
Outflow:	\$ -
Ending Balance:	\$ 83,702.95

ColoTrust Available Funds:	\$ 753,791.80	Sunflower Available Funds:	\$ 19,262.04
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<b>Total ALL Accounts:</b>	<b>\$ 773,053.84</b>
<b>Total Avail Funds</b>	<b>\$ 773,053.84</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	\$ 36,786.62	\$ 6,338.71	\$ 30,447.91
District Expenses	\$ 25,620.20	\$ 42,298.70	\$ (16,678.50)
<b>Net Income/(Loss)</b>	<b>\$ 11,166.42</b>	<b>\$ (35,959.99)</b>	<b>\$ 47,126.41</b>

For the Year	Actual	Budget	Over/(Under)
District Income	\$ 752,277.94	\$ 633,852.76	\$ 118,425.18
District Expenses	\$ 259,986.92	\$ 380,688.32	\$ (120,701.40)
<b>Net Income/(Loss)</b>	<b>\$ 492,291.02</b>	<b>\$ 253,164.45</b>	<b>\$ 239,126.57</b>

**Budget Highlights**

*Month to Date*

Income:	\$ 30,447.91	Received more than expected
Expenses:	\$ (16,678.50)	Spent less than expected

*Year to Date:*

Income:	\$ 118,425.18	Received more than expected
Expenses:	\$ (120,701.40)	Spent less than expected

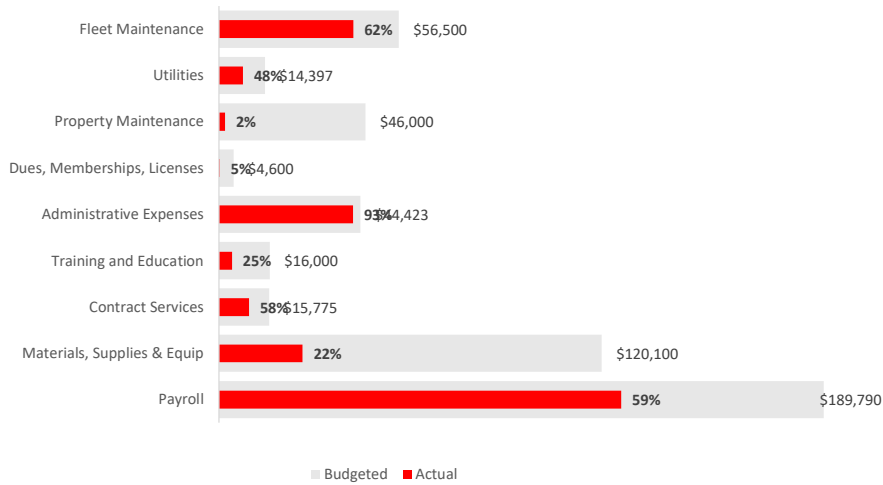
All other accounts have an expenditure variance from budget under \$500.

Respectfully submitted,

Mike Brandt

SPCFPD Treasurer

**Annual Budget: Budget vs Actual**



■ Budgeted ■ Actual

# Notes for Treasurer's Report

September 2024

## Transferred funds:

- \$67,992.09 from Colo Trust General Fund to Sunflower Ops account
  - 25,000 for operating expenses
  - 40,000 for purchase of Care Car
  - 2,992.09 for utility (fuel) bill from Park County
- \$0 from Colo Trust Capital Improvements fund to Sunflower Ops account

## Checks/Funds transferred

To:	For	Sep-24
Coaty and Woods	Legal	\$ 80.00
CORE (2000)	Electrical Sta 3	\$ 55.81
CORE (4700)	Electrical Sta 2	\$ 123.25
CORE (7100)	Electrical Sta 1	\$ 164.95
FPPA	Pension	\$ 2,184.55
Highline	Phone/Internet	\$ 190.13
Pinnacol	Insurance	\$ 1,826.00
QuickBooks	Payroll	\$ 9,311.13
Teller County Waste	Trash	\$ 165.85
Verizon (new)	Ambulance WiFi	\$ 160.04
Visa	Aric's card	\$ 5,194.10
Visa	Barry's card	\$ 1,925.53
Visa	Mike's card	\$ 278.45
CO Div. of Fire Prev	Certs, testing, renew	\$ 120.00
Heuberger Subaru	New car	\$ 39,500.00
Judd's Glass and Mirror	Window repair	\$ 927.23
Knecht		\$ 86.96
McCandless Truck Center	Vehicle repair	\$ 4,316.50

## Notes

Mike Brandt – Treasurer – 2024-10-05