

Treasurer's Report: October 2024

Southern Park County Fire Protection District

Mike Brandt, Treasurer

11/4/24

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Balance Sheet
Profit & Loss Statement for Month
Monthly Budget Reports
District Financial Report
Notes (Money Transfers, Checks, Information)

The Southern Park County Fire Protection District

Balance Sheet

11/03/24

As of October 31, 2024

Accrual Basis

	Oct 31, 24
ASSETS	
Current Assets	
Checking/Savings	
10000 · Bank Accounts	
10101 · ColoTrust - General Fund	227,520.89
10102 · ColoTrust - TABOR & Reserve	112,501.61
10103 · ColoTrust - Capital Improvement	325,892.36
10104 · Allocated project savings	84,059.47
10105 · Sunflower (Ops Checking)	4,600.82
10106 · Sunflower (MED Account)	7,669.56
10400 · Petty Cash	905.03
Total 10000 · Bank Accounts	763,149.74
Total Checking/Savings	763,149.74
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	765,779.93
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
12210 · 2024 Subaru Outback - Med 9-4	39,950.00
Total 12100 · Vehicles	1,094,839.84
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	63,778.17
Total 12500 · Equipment, Fixtures & Furniture	339,094.24

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11/03/24

Accrual Basis

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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	1,022,907.98
12107 · 2025 Subaru Outback	39,500.00
Total Fixed Assets	1,062,407.98
Other Assets	
11000 · Property Taxes Receivable	661,868.00
11011 · Cash with Treasurer	3,248.94
Total Other Assets	665,116.94
TOTAL ASSETS	2,493,304.85
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
20001 · Accounts Payable	38,668.14
Total Accounts Payable	38,668.14
Credit Cards	
17000 · Visa Cards	
17004 · Visa - 3672 <Chief> INACTIVE	1,456.15
17005 · Visa - 3953 <mkb>	72.12
17006 · Visa - 4563 Fire Chief><	5.89
17007 · Visa - 7491 <Chief AS>	-368.89
17008 · Visa - 7798 <BP>	-1,346.02
17000 · Visa Cards - Other	-111.00
Total 17000 · Visa Cards	-291.75
Total Credit Cards	-291.75
Other Current Liabilities	
20000 · Payroll Liabilities	
20100 · FPPA	
20101 · FPPA D&D Payable	438.72
20102 · FPPA Defined Benefit	2,905.16
20103 · FPPA D&D Payable (Co)	-420.03
20104 · FPPA Defined Benefit (Co)	-1,936.17
Total 20100 · FPPA	987.68
20200 · Colorado State Taxes	
20201 · CO SUTA Payable	-593.53
Total 20200 · Colorado State Taxes	-593.53
20300 · Federal Taxes and Withholding	
20301 · Federal FUTA Payable	-10.27
Total 20300 · Federal Taxes and Withholding	-10.27

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20000 · Payroll Liabilities - Other	267.88
Total 20000 · Payroll Liabilities	651.76
21000 · Deferred Revenue	661,868.00
2110 · Direct Deposit Liabilities	773.90
Total Other Current Liabilities	663,293.66
Total Current Liabilities	701,670.05
Total Liabilities	701,670.05
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	480,240.40
Total Equity	1,791,634.80
TOTAL LIABILITIES & EQUITY	2,493,304.85

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TOTAL LIABILITIES & EQUITY	2,493,304.85

Monthly Budget

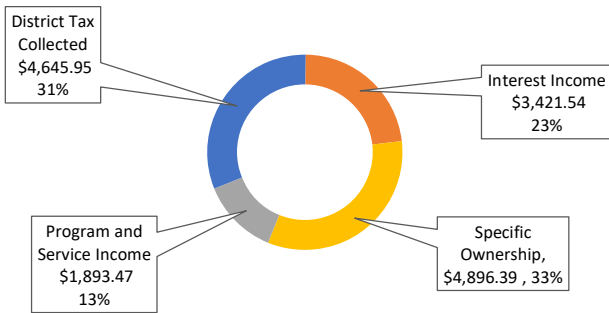
October 2024

Income							
	Transactions	Budget	Over/(Under)	YTD Trx	YTD Budget	YTD Over/(Under)	Annual Budget
District Tax Collected	\$ 4,645.95	\$ 1,104.33	\$ 3,541.62	\$ 664,424.92	\$ 613,457.09	\$ 50,967.83	\$ 619,868.09
Delinquent Taxes		\$ -	\$ -	\$ (113.75)	\$ -	\$ (113.75)	\$ -
Interest Income	\$ 3,421.54	\$ 2,000.00	\$ 1,421.54	\$ 34,315.03	\$ 20,000.00	\$ 14,315.03	\$ 24,000.00
Specific Ownership	\$ 4,896.39	\$ 3,500.00	\$ 1,396.39	\$ 50,788.27	\$ 3,500.00	\$ 47,288.27	\$ 42,000.00
Program and Service Income	\$ 1,893.47	\$ -	\$ 1,893.47	\$ 17,720.82	\$ -	\$ 17,720.82	\$ -
Income:	\$ 14,857.35	\$ 6,604.33	\$ 8,253.02	\$ 767,135.29	\$ 636,957.09	\$ 130,178.20	\$ 685,868.09

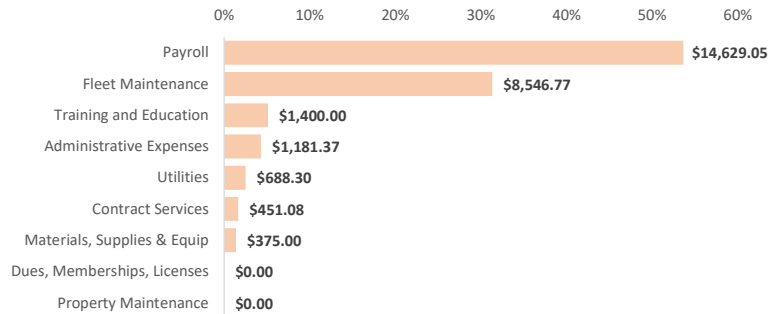
Expenses							
Payroll	\$ 14,629.05	\$ 15,815.82	\$ (1,186.77)	\$ 140,812.35	\$ 158,158.17	\$ (17,345.82)	\$ 189,789.80
Materials, Supplies & Equip	\$ 375.00	\$ 10,008.33	\$ (9,633.33)	\$ 26,608.94	\$ 100,083.33	\$ (73,474.39)	\$ 120,100.00
Contract Services	\$ 451.08	\$ 1,314.58	\$ (863.50)	\$ 9,907.07	\$ 13,145.83	\$ (3,238.76)	\$ 15,775.00
Training and Education	\$ 1,400.00	\$ 1,333.33	\$ 66.67	\$ 5,491.11	\$ 13,333.33	\$ (7,842.22)	\$ 16,000.00
Administrative Expenses	\$ 1,181.37	\$ 3,701.92	\$ (2,520.55)	\$ 43,280.26	\$ 37,019.20	\$ 6,261.06	\$ 44,423.04
Dues, Memberships, Licenses	\$ -	\$ 383.33	\$ (383.33)	\$ 250.00	\$ 3,833.33	\$ (3,583.33)	\$ 4,600.00
Property Maintenance	\$ -	\$ 3,833.33	\$ (3,833.33)	\$ 1,939.47	\$ 38,333.33	\$ (36,393.86)	\$ 46,000.00
Utilities	\$ 688.30	\$ 1,199.72	\$ (511.42)	\$ 8,233.99	\$ 11,997.15	\$ (3,763.16)	\$ 14,396.58
Fleet Maintenance	\$ 8,546.77	\$ 4,708.33	\$ 3,838.44	\$ 50,735.30	\$ 47,083.33	\$ 3,651.97	\$ 56,500.00
Expenses:	\$ 27,271.57	\$ 42,298.70	\$ (15,027.13)	\$ 287,258.49	\$ 422,987.02	\$ (135,728.53)	\$ 507,584.42

Net Income/Loss: \$ (12,414.22) \$ (35,694.38) \$ 23,280.16 \$ 479,876.80 \$ 213,970.07 \$ 265,906.73 \$ 178,283.67

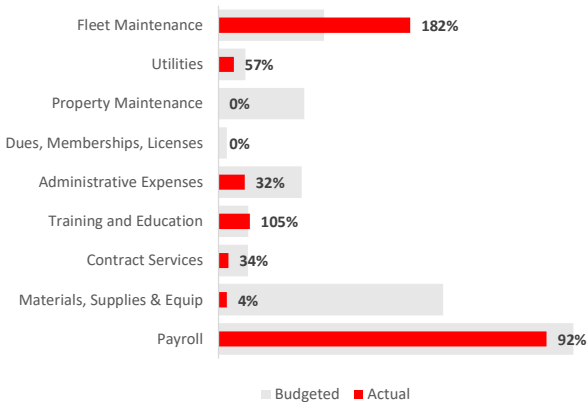
Current Month: District Income



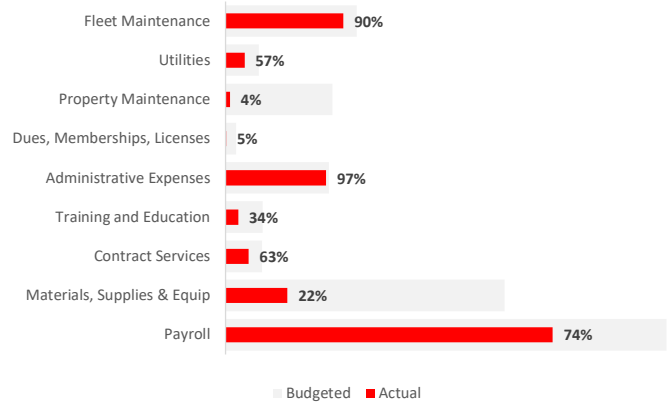
Current Month: District Expenses (ranked)



Current Month: Budget vs Actual



YTD: Budget vs Actual



District Financial Report

October 2024

Banking and Investments

ColoTrust					
General Fund		TABOR & Reserve		Capital Improvement	
Beginning Balance:	\$ 233,554.26	Beginning Balance:	\$ 112,024.46	Beginning Balance:	\$ 324,510.13
Inflows:	\$ 10,601.33		\$ 477.15	Inflows:	\$ 1,382.23
Outflow:	\$ 45,668.08	Outflow:	\$ -	Outflow:	\$ -
Ending Balance:	\$ 198,487.51	Ending Balance:	\$ 112,501.61	Ending Balance:	\$ 325,892.36

Sunflower Bank			
Operations		Medical Billing	
Operations Checking:	\$ 13,065.81	Beginning Balance:	\$ 6,196.23
Inflows:	\$ 44,059.51	Inflows:	\$ 1,494.41
Outflow:	\$ 49,646.99	Outflow:	\$ 21.08
Ending Balance:	\$ 7,478.33	Ending Balance:	\$ 7,669.56

Allocated project savings acct	
Beginning Balance:	\$ 83,702.95
Inflows:	\$ 356.52
Outflow:	\$ -
Ending Balance:	\$ 84,059.47

ColoTrust Available Funds:	\$ 720,940.95	Sunflower Available Funds:	\$ 15,147.89
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Total ALL Accounts:	\$ 736,088.84
Total Avail Funds	\$ 736,088.84

Other District Monies	
Petty Cash	
Beginning Balance:	\$ -
Inflows:	\$ -
Outflow:	\$ -
Ending Balance:	\$ -

Expenses: Actual vs. Budget

For the Month	Actual	Budget	Over/(Under)
District Income	\$ 19,175.41	\$ 18,184.15	\$ 991.26
District Expenses	\$ 27,271.57	\$ 42,298.70	\$ (15,027.13)
Net Income/(Loss)	\$ (8,096.16)	\$ (24,114.55)	\$ 16,018.39

For the Year	Actual	Budget	Over/(Under)
District Income	\$ 767,135.29	\$ 636,957.09	\$ 130,178.20
District Expenses	\$ 287,258.49	\$ 422,987.02	\$ (135,728.53)
Net Income/(Loss)	\$ 479,876.80	\$ 213,970.07	\$ 265,906.73

Budget Highlights

Month to Date

Income:	\$ 991.26	Received more than expected
Expenses:	\$ (15,027.13)	Spent less than expected

Year to Date:

Income:	\$ 130,178.20	Received more than expected
Expenses:	\$ (135,728.53)	Spent less than expected

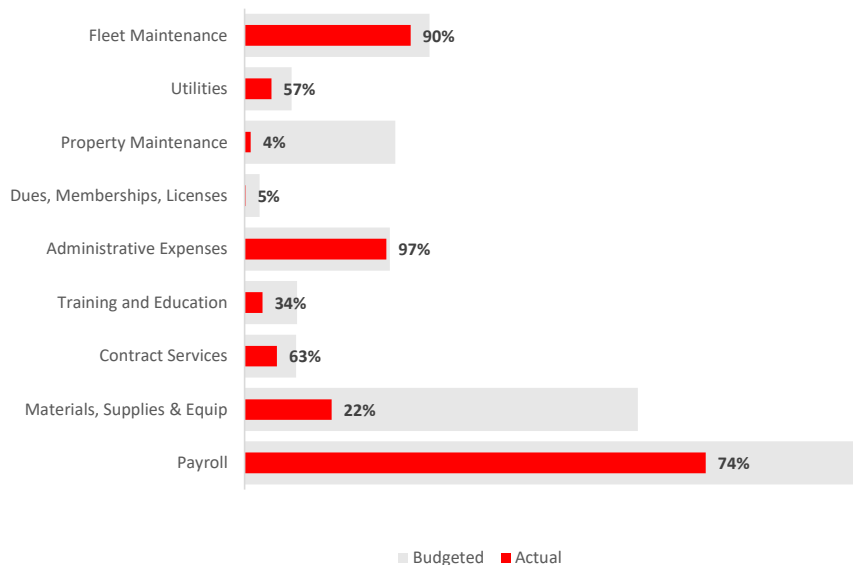
All other accounts have an expenditure variance from budget under \$500.

Respectfully submitted,

Mike Brandt

SPCFPD Treasurer

Annual Budget: Budget vs Actual



Notes for Treasurer's Report

October 2024

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Transferred funds:

\$15,668.08 from Colo Trust General Fund to Sunflower Ops account

Income this month

Property Tax: \$4,645.95

Ownership tax: \$4896.39

Program and service income: \$1,893.47

Interest: 3421.54

Checks/Funds transferred

To:	For	Oct-24
CO Dept of Revenue	State Withholding Tax	\$ 1,178.00
CO State Treasurer	State Unemployment	\$ 73.42
Coaty and Woods	Legal	\$ 430.00
CORE (2000)	Electrical Sta 3	\$ 33.23
CORE (4700)	Electrical Sta 2	\$ 117.53
CORE (7100)	Electrical Sta 1	\$ 231.56
Highline (was South Park Tel)	Phone/Internet	\$ 190.13
Park Cty Road & Bridge	Fuel	\$ 2,992.00
Pinnacol	Insurance	\$ 534.00
QuickBooks	Payroll	\$ 9,766.58
Teller County Waste	Trash	\$ 165.85
US Treasury	US Tax Withholding	\$ 4,199.48
US Treasury	FUTA	\$ 23.70
VFIS	Insurance	\$ 501.00
Visa	Aric's card	\$ 1,346.02
Visa	Barry's card	\$ 428.26
CNC Technical Services	Radios	\$ 15,668.08
Coleman/CarQuest	Fleet Maintenance	\$ 37.12
Faricy Ford	Truck repair	\$ 2,202.26
Lexipol	Training Software	\$ 1,400.00
McCandless Truck Center	Vehicle repair	\$ 5,138.64

Mike Brandt-Treasurer-2024-11-04