



# Treasurer's Report: February 2024

Southern Park County Fire Protection District

Mike Brandt, Treasurer

3/5/24

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Notes (Money Transfers, Checks, Information)

## The Southern Park County Fire Protection District

## Balance Sheet

As of February 29, 2024

03/05/24

Accrual Basis

	Feb 29, 24
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
<b>10000 · Bank Accounts</b>	
10101 · ColoTrust - General Fund	117,167.67
10102 · ColoTrust - TABOR & Reserve	108,544.25
10103 · ColoTrust - Capital Improvement	221,983.80
10104 · Allocated project savings	148,840.03
10105 · Sunflower (Ops Checking)	46,500.37
10106 · Sunflower (MED Account)	3,025.13
10400 · Petty Cash	905.03
<b>Total 10000 · Bank Accounts</b>	<b>646,966.28</b>
<b>Total Checking/Savings</b>	<b>646,966.28</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>649,596.47</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	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-	84,539.12
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
<b>Total 12100 · Vehicles</b>	<b>750,682.58</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>	
12505 · Fire Equipment	133,352.06
12510 · Medical Equipment	
12511 · Heart monitors	95,052.00
12510 · Medical Equipment - Other	46,912.01
<b>Total 12510 · Medical Equipment</b>	<b>141,964.01</b>
12520 · Radio Equipment	48,110.09
<b>Total 12500 · Equipment, Fixtures &amp; Furniture</b>	<b>323,426.16</b>

## The Southern Park County Fire Protection District

## Balance Sheet

As of February 29, 2024

03/05/24

Accrual Basis

	Feb 29, 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
<b>Total 12700 · Buildings</b>	<b>305,109.18</b>
12800 · Land	
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>	<b>56,189.32</b>
12999 · <Less> Accumulated Depreciation	-806,937.07
<b>Total 12000 · Fixed Assets</b>	<b>663,082.64</b>
<b>Total Fixed Assets</b>	<b>663,082.64</b>
Other Assets	
11000 · Property Taxes Receivable	462,576.00
<b>Total Other Assets</b>	<b>462,576.00</b>
<b>TOTAL ASSETS</b>	<b>1,775,255.11</b>
<b>LIABILITIES &amp; EQUITY</b>	
Liabilities	
Current Liabilities	
Accounts Payable	
20001 · Accounts Payable	41,335.07
<b>Total Accounts Payable</b>	<b>41,335.07</b>
Credit Cards	
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>	57.38
17000 · Visa Cards - Other	-111.00
<b>Total 17000 · Visa Cards</b>	<b>1,343.42</b>
<b>Total Credit Cards</b>	<b>1,343.42</b>
Other Current Liabilities	
20000 · Payroll Liabilities	
20100 · FPPA	
20101 · FPPA D&D Payable	328.37
20102 · FPPA Defined Benefit	1,881.16
20103 · FPPA D&D Payable (Co)	-573.56
20104 · FPPA Defined Benefit (Co)	-2,789.50
<b>Total 20100 · FPPA</b>	<b>-1,153.53</b>
20200 · Colorado State Taxes	
20201 · CO SUTA Payable	-265.29
<b>Total 20200 · Colorado State Taxes</b>	<b>-265.29</b>
20300 · Federal Taxes and Withholding	
20301 · Federal FUTA Payable	-10.27
<b>Total 20300 · Federal Taxes and Withholding</b>	<b>-10.27</b>
20000 · Payroll Liabilities - Other	-176.28
<b>Total 20000 · Payroll Liabilities</b>	<b>-1,605.37</b>

## The Southern Park County Fire Protection District

**Balance Sheet**

03/05/24

As of February 29, 2024

Accrual Basis

	Feb 29, 24
21000 · Deferred Revenue	462,576.00
2110 · Direct Deposit Liabilities	773.90
<b>Total Other Current Liabilities</b>	<b>461,744.53</b>
<b>Total Current Liabilities</b>	<b>504,423.02</b>
<b>Total Liabilities</b>	<b>504,423.02</b>
<b>Equity</b>	
14000 · Net Investment in Fixed Assets	1,353,076.74
26000 · Retained Earnings	363,740.13
30000 · Opening Balance Equity	-411,134.22
Net Income	-34,850.56
<b>Total Equity</b>	<b>1,270,832.09</b>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>1,775,255.11</b>

The Southern Park County Fire Protection District

Profit & Loss

February 2024

03/05/24

Accrual Basis

	Feb 24
<b>Ordinary Income/Expense</b>	
<b>Income</b>	
<b>40000 · General Revenue</b>	
40100 · District Tax Collected	
40104 · Specific Ownership Tax	4,413.29
<b>Total 40100 · District Tax Collected</b>	4,413.29
<b>40200 · Interest Income</b>	
40201 · ColoTrust Interest Income	2,707.72
40202 · Sunflower Bank Interest Income	0.34
<b>Total 40200 · Interest Income</b>	2,708.06
<b>40300 · Program and Service Income</b>	
40303 · Medical Billing <Income>	698.62
<b>Total 40300 · Program and Service Income</b>	698.62
<b>Total 40000 · General Revenue</b>	7,819.97
<b>Total Income</b>	7,819.97
<b>Gross Profit</b>	7,819.97
<b>Expense</b>	
<b>20500 · Payroll Expenses</b>	
20501 · FPPA Expenses	971.61
20502 · Chief's Salary	5,834.00
20503 · Shift Pay	1,800.00
20505 · Company Payroll Expenses	485.77
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	48.24
<b>Total 20500 · Payroll Expenses</b>	13,775.62
<b>70000 · Services, Supplies &amp; Equipment</b>	
70100 · Materials, Supplies & Equipment	
70102 · Medical Supplies & Equipment	
Ambulance WiFi	160.04
<b>Total 70102 · Medical Supplies &amp; Equipment</b>	160.04
70105 · Equipment Rental	50.00
70106 · Office Supplies	35.99
<b>Total 70100 · Materials, Supplies &amp; Equipment</b>	246.03
<b>70200 · Contract Services</b>	
70206 · Calibration services	1,758.57
<b>Total 70200 · Contract Services</b>	1,758.57
<b>70300 · Training and Education</b>	
70301 · Fire Training	90.00
70302 · EMS Training and Education	35.29
<b>Total 70300 · Training and Education</b>	125.29
<b>70400 · Administrative Expenses</b>	
70450 · General Administrative Expenses	100.00
<b>Total 70400 · Administrative Expenses</b>	100.00
<b>Total 70000 · Services, Supplies &amp; Equipment</b>	2,229.89

## The Southern Park County Fire Protection District

## Profit &amp; Loss

February 2024

03/05/24

Accrual Basis

	<u>Feb 24</u>
<b>80000 · Building &amp; Fleet Services</b>	
<b>80200 · Utilities</b>	
80201 · Telephone Expense	50.31
80202 · Electric	421.53
80204 · Trash	155.00
80205 · Internet	89.95
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<b>Total 80200 · Utilities</b>	716.79
<b>80300 · Fleet Maintenance</b>	
<b>80305 · Fire Apparatus</b>	
80330 · Ambulances	8,919.93
<b>80500 · Fleet Maint. General Supplies</b>	
80501 · Vehicle Fuels	94.94
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<b>Total 80500 · Fleet Maint. General Supplies</b>	94.94
80305 · Fire Apparatus - Other	26.98
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<b>Total 80305 · Fire Apparatus</b>	9,041.85
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<b>Total 80300 · Fleet Maintenance</b>	9,041.85
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<b>Total 80000 · Building &amp; Fleet Services</b>	9,758.64
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<b>Total Expense</b>	25,764.15
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<b>Net Ordinary Income</b>	-17,944.18
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<b>Net Income</b>	<b>-17,944.18</b>
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# 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

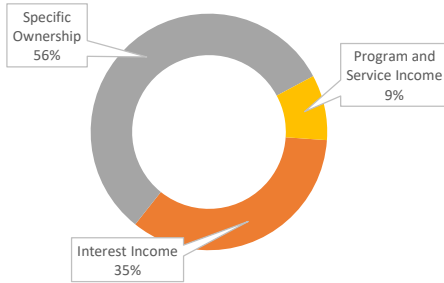
February 2024

	Transactions	Budget	Over/(Under)	YTD Actual	YTD Budget	YTD Over/(Under)	Annual Budget
District Tax Collected	\$ -	\$ 213,479.33	\$ (213,479.33)	\$ 3,248.94	\$ 222,670.19	\$ (219,421.25)	\$ 619,868.09
Delinquent Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interest Income	\$ 2,708.06	\$ 2,000.00	\$ 708.06	\$ 2,708.06	\$ 4,000.00	\$ (1,291.94)	\$ 24,000.00
Specific Ownership	\$ 4,413.29	\$ 3,500.00	\$ 913.29	\$ 7,589.59	\$ 3,500.00	\$ 4,089.59	\$ 42,000.00
Program and Service Income	\$ 698.62	\$ -	\$ 698.62	\$ 698.62	\$ -	\$ 698.62	\$ -
<b>Income:</b>	<b>\$ 7,819.97</b>	<b>\$ 218,979.33</b>	<b>\$ (211,159.36)</b>	<b>\$ 14,245.21</b>	<b>\$ 230,170.19</b>	<b>\$ (215,924.98)</b>	<b>\$ 685,868.09</b>

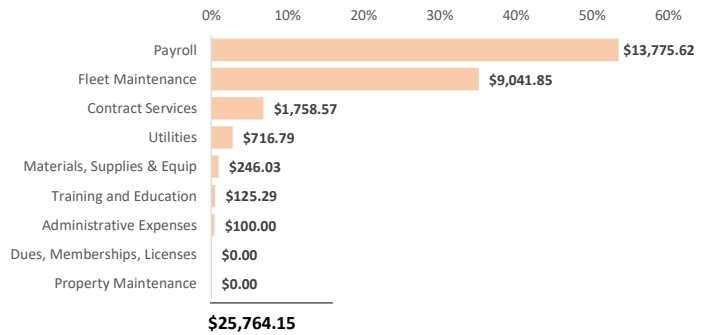
	Transactions	Budget	Over/(Under)	YTD Actual	YTD Budget	YTD Over/(Under)	Annual Budget
Payroll	\$ 13,775.62	\$ 15,815.82	\$ (2,040.20)	\$ 28,087.35	\$ 31,631.63	\$ (3,544.28)	\$ 189,789.80
Materials, Supplies & Equip	\$ 246.03	\$ 10,008.33	\$ (9,762.30)	\$ 1,308.84	\$ 20,016.67	\$ (18,707.83)	\$ 120,100.00
Contract Services	\$ 1,758.57	\$ 1,314.58	\$ 443.99	\$ 1,758.57	\$ 2,629.17	\$ (870.60)	\$ 15,775.00
Training and Education	\$ 125.29	\$ 1,333.33	\$ (1,208.04)	\$ 2,075.29	\$ 2,666.67	\$ (591.38)	\$ 16,000.00
Administrative Expenses	\$ 100.00	\$ 3,701.92	\$ (3,601.92)	\$ 119.70	\$ 7,403.84	\$ (7,284.14)	\$ 44,423.04
Dues, Memberships, Licenses	\$ -	\$ 383.33	\$ (383.33)	\$ 792.35	\$ 766.67	\$ 25.68	\$ 4,600.00
Property Maintenance	\$ -	\$ 3,833.33	\$ (3,833.33)	\$ -	\$ 7,666.67	\$ (7,666.67)	\$ 46,000.00
Utilities	\$ 716.79	\$ 1,199.72	\$ (482.93)	\$ 1,430.37	\$ 2,399.43	\$ (969.06)	\$ 14,396.58
Fleet Maintenance	\$ 9,041.85	\$ 4,708.33	\$ 4,333.52	\$ 9,041.85	\$ 9,416.67	\$ (374.82)	\$ 56,500.00
<b>Expenses:</b>	<b>\$ 25,764.15</b>	<b>\$ 42,298.70</b>	<b>\$ (16,534.55)</b>	<b>\$ 44,614.32</b>	<b>\$ 84,597.40</b>	<b>\$ (39,983.08)</b>	<b>\$ 507,584.42</b>

**Net Income/Loss:** \$ (17,944.18)    \$ 176,680.63    \$ (194,624.81)    \$ (30,369.11)    \$ 145,572.78    \$ (175,941.89)    \$ 178,283.67

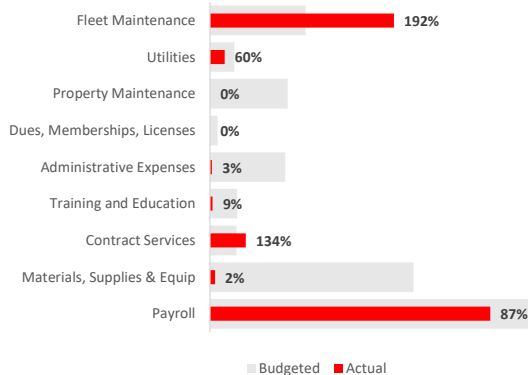
Current Month: District Income



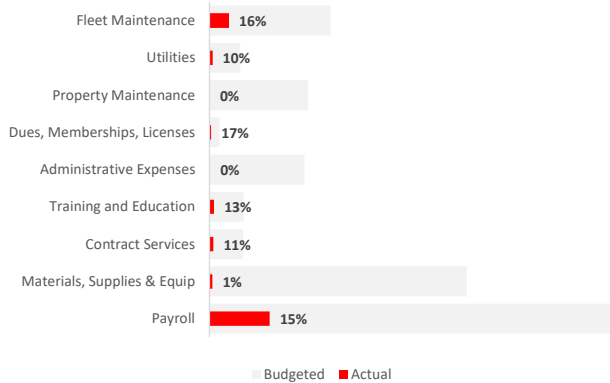
Current Month: District Expenses (ranked)



Current Month: Budget vs Actual



YTD: Budget vs Actual





Southern Park County Fire Protection District

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District Financial Report

February 2024

Banking and Investments

General Fund		ColoTrust TABOR & Reserve		Capital Improvement	
Beginning Balance:	\$ 142,673.17	Beginning Balance:	\$ 108,070.96	Beginning Balance:	\$ 221,015.83
Inflows:	\$ 4,977.71	Inflows:	\$ 473.29	Inflows:	\$ 967.97
Outflow:	\$ 30,000.00	Outflow:	\$ -	Outflow:	\$ -
Ending Balance:	\$ 117,650.88	Ending Balance:	\$ 108,544.25	Ending Balance:	\$ 221,983.80

Sunflower Bank		ColoTrust Allocated project savings acct	
<b>Operations</b>		<b>Medical Billing</b>	
Operations Checking:	\$ 31,533.29	Beginning Balance:	\$ 2,326.51
Inflows:	\$ 55,125.18	Inflows:	\$ 698.62
Outflow:	\$ 36,803.22	Outflow:	\$ -
Ending Balance:	\$ 49,855.25	Ending Balance:	\$ 3,025.13

ColoTrust Available Funds:	\$ 597,018.96	Sunflower Available Funds:	\$ 52,880.38
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<b>Total ALL Accounts:</b>	<b>\$ 649,899.34</b>
<b>Total Avail Funds</b>	<b>\$ 649,899.34</b>

Other District Monies	
<b>Petty Cash</b>	
Beginning Balance:	\$ -
Inflows:	\$ -
Outflow:	\$ -
Ending Balance:	\$ -

Expenses: Actual vs. Budget

For the Month	Actual	Budget	Over/(Under)
District Income	\$ 7,819.97	\$ 218,979.33	\$ (211,159.36)
District Expenses	\$ 25,764.15	\$ 42,298.70	\$ (16,534.55)
<b>Net Income/(Loss)</b>	<b>\$ (17,944.18)</b>	<b>\$ 176,680.63</b>	<b>\$ (194,624.81)</b>

For the Year	Actual	Budget	Over/(Under)
District Income	\$ 14,245.21	\$ 230,170.19	\$ (215,924.98)
District Expenses	\$ 44,614.32	\$ 84,597.40	\$ (39,983.08)
<b>Net Income/(Loss)</b>	<b>\$ (30,369.11)</b>	<b>\$ 145,572.78</b>	<b>\$ (175,941.89)</b>

Budget Highlights

Month to Date

Income: \$ (211,159.36) Received more / (less) than expected  
 Expenses: \$ (16,534.55) Spent more / (less) than expected (no brackets = over budget)

Year to Date:

Income: \$ (215,924.98) Received more / (less) than expected  
 Expenses: \$ (39,983.08) Spent more / (less) than expected (no brackets = over budget)

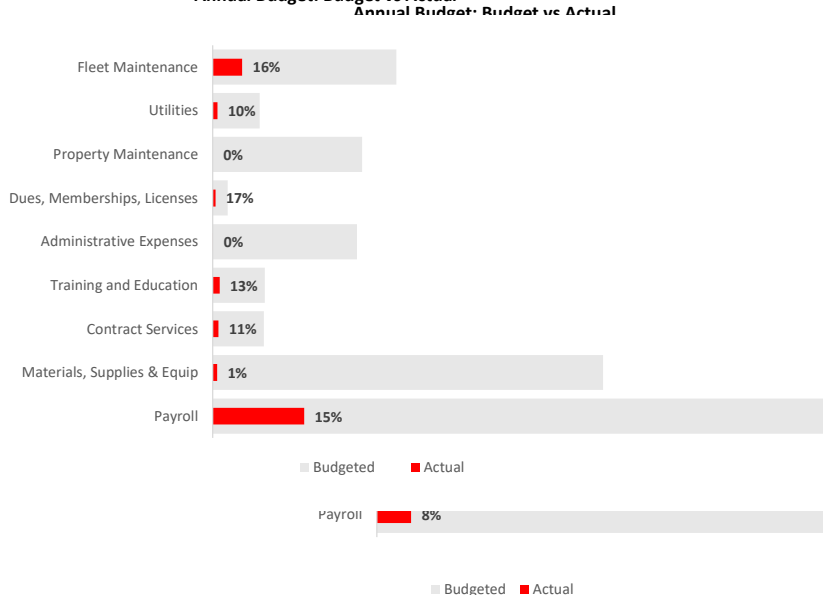
All other accounts have an expenditure variance from budget under \$500.

Respectfully submitted,

Mike Brandt

SPCFPD Treasurer

Annual Budget: Budget vs Actual



# Notes for Treasurer's Report

February 2024

## Transferred funds:

- \$30,000 from Colo Trust General Fund to Sunflower Ops account
- \$0 from Colo Trust Capital Improvements fund to Sunflower Ops account
- \$25,124.84 from Colo Trust Allocated fund for Stryker Cot purchase to Sunflower<sup>1</sup>. Will be adjusted for sales tax billed to sale.

## Checks/Funds transferred

To:	For	Feb-24
Boundtree	Medical Supplies	\$371.12
CO Dept of Labor (FAMLI+)	FAMLI+ program	\$537.65
CORE (2000)	Electrical Sta 3	\$25.67
CORE (4700)	Electrical Sta 2	\$310.63
CORE (7100)	Electrical Sta 1	\$85.23
FPPA	Pension	\$2,107.75
Highline (was South Park Tel)	Phone/Internet	\$190.26
MileHigh Propane	Propane	\$1,839.63
QuickBooks	Payroll	\$9,487.24
Teller County Waste	Trash	\$155.00
<b>US Treasury</b>	US Tax Withholding	\$ 1,642.32
<b>US Treasury</b>	FUTA	\$45.61
Verizon (new)	Ambulance WiFi	\$80.02
Visa	Aric's card	\$1,419.98
Visa	Barry's card	\$222.19
Visa	Mike's card	\$79.70
CO Div. of Fire Prev	Certs, testing, renew	\$90.00
Coleman/CarQuest	Fleet Maintenance	\$341.98
Seth Stahlman	website	\$100.00
Supply Cache	FF Equipment and clothing	\$141.78
Taylor, Jennifer	Reimbursement	\$25.00
Taylor, Richard	Reimbursement	\$7.45

## Notes

<sup>1</sup> Stryker PowerLoad equipment shipped directly to Arrow for installation in ambulance. Approved as part of the CIP 2019-48 planning.

Mike Brandt – Treasurer – 2024-01-05