

Treasurer's Report: February 2025

Southern Park County Fire Protection District

Mike Brandt, Treasurer

3/4/25

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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

As of February 28, 2025

03/04/25

Accrual Basis

Feb 28, 25

ASSETS

Current Assets

Checking/Savings

10000 · Bank Accounts

- 10101 · ColoTrust - General Fund
- 10102 · ColoTrust - TABOR & Reserve
- 10103 · ColoTrust - Capital Improvement
- 10104 · Allocated project savings
- 10105 · Sunflower (Ops Checking)
- 10106 · Sunflower (MED Account)
- 10400 · Petty Cash

236,747.05
114,229.55
255,861.19
85,590.79
21,685.98
16,697.15
905.03

Total 10000 · Bank Accounts

731,716.74

Total Checking/Savings

731,716.74

Accounts Receivable

11002 · Accounts Receivable

- 11003 · Cash With Treasurer
- 11106 · Interest (Treasurer)

2,529.99
100.20

Total 11002 · Accounts Receivable

2,630.19

Total Accounts Receivable

2,630.19

Total Current Assets

734,346.93

Fixed Assets

12000 · Fixed Assets

12100 · Vehicles

- 12200 - 2011 Ford Brush 9-3
- 12106 · 2022 Ford F350 - CMD 9-1
- 12110 · 2005 Ford F550 - Squad 9-1
- 12115 · 1993 International - Engine 9-1
- 12120 · 1985 Freightliner - Tender 9-1
- 12125 · 2005 Ford F550 - Squad 9-2
- 12135 · 1986 Gruman GMC - Engine 9-2
- 12145 · 2005 Ford F350 - Squad 9-3
- 12150 · 1993 Pierce - Engine 9-3
- 12155 · 1995 Oshkosh - Tender 9-3
- 12165 · 2001 Ford F350 - Med 9-1
- 12175 · 2005 GMC K 3500 - Med 9-3
- 12176 · 2024 Chevy K3500 - Med 9-
- 12180 · Auxiliary Trailer
- 12181 · Kubota RTV-X1140 RTV 9-1
- 12195 · 2021 Kenworth Tender 9-1
- 12205 · 2015 International SMEAL
- 12210 · 2024 Subaru Outback - Med 9-4
- 12215 · 2025 Ford F550 Squad 9-2

40,500.00
38,515.42
57,502.14
123,536.69
-0.40
53,548.86
6,500.00
42,049.66
9,000.00
76,973.70
27,000.00
44,747.23
248,665.96
1,968.62
18,599.00
126,907.96
138,875.00
39,950.00
74,705.00

Total 12100 · Vehicles

1,169,544.84

12300 · Historical Record Corrections

- 12312 · Equipment - PC and Software
- 12313 · Equipment - Radio Towers / Comm
- 12314 · Equipment - Tools

8,511.09
20,304.99
5,796.39

Total 12300 · Historical Record Corrections

34,612.47

12500 · Equipment, Fixtures & Furniture

- 12505 · Fire Equipment
- 12510 · Medical Equipment
 - 12511 - Heart monitors
 - 12510 · Medical Equipment - Other

133,352.06
95,052.00
46,912.01

Total 12510 · Medical Equipment

141,964.01

The Southern Park County Fire Protection District

Balance Sheet

As of February 28, 2025

03/04/25

Accrual Basis

	Feb 28, 25
12520 · Radio Equipment	81,376.71
Total 12500 · Equipment, Fixtures & Furniture	356,692.78
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	1,115,211.52
12107 · 2025 Subaru Outback	39,500.00
Total Fixed Assets	1,154,711.52
Other Assets	
11000 · Property Taxes Receivable	661,868.00
11011 · Cash with Treasurer	3,248.94
Total Other Assets	665,116.94
TOTAL ASSETS	2,554,175.39
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
20001 · Accounts Payable	37,363.60
Total Accounts Payable	37,363.60
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>	234.10
17008 · Visa - 7798 <BP>	-1,199.41
17000 · Visa Cards - Other	-111.00
Total 17000 · Visa Cards	320.73
Total Credit Cards	320.73
Other Current Liabilities	
20000 · Payroll Liabilities	
20100 · FPPA	
20101 · FPPA D&D Payable	279.26
20102 · FPPA Defined Benefit	1,881.16
20103 · FPPA D&D Payable (Co)	-579.49
20104 · FPPA Defined Benefit (Co)	-2,818.67
Total 20100 · FPPA	-1,237.74
20200 · Colorado State Taxes	
20201 · CO SUTA Payable	-593.53
Total 20200 · Colorado State Taxes	-593.53

The Southern Park County Fire Protection District

Balance Sheet

03/04/25

As of February 28, 2025

Accrual Basis

	Feb 28, 25
20300 · Federal Taxes and Withholding	
20301 · Federal FUTA Payable	-10.27
Total 20300 · Federal Taxes and Withholding	-10.27
20000 · Payroll Liabilities - Other	765.76
Total 20000 · Payroll Liabilities	-1,075.78
21000 · Deferred Revenue	661,868.00
2110 · Direct Deposit Liabilities	773.90
Total Other Current Liabilities	661,566.12
Total Current Liabilities	699,250.45
Total Liabilities	699,250.45
Equity	
14000 · Net Investment in Fixed Assets	603,827.98
26000 · Retained Earnings	1,675,027.32
30000 · Opening Balance Equity	-411,134.22
Net Income	-12,796.14
Total Equity	1,854,924.94
TOTAL LIABILITIES & EQUITY	2,554,175.39

The Southern Park County Fire Protection District
Profit & Loss
 February 2025

	Feb 25
Ordinary Income/Expense	
Income	
40000 · General Revenue	
40100 · District Tax Collected	
40101 · Current Tax Collected	5,135.94
40104 · Specific Ownership Tax	4,052.75
	9,188.69
Total 40100 · District Tax Collected	9,188.69
40200 · Interest Income	
40201 · ColoTrust Interest Income	2,530.07
40202 · Sunflower Bank Interest Income	0.43
	2,530.50
Total 40200 · Interest Income	2,530.50
40300 · Program and Service Income	
40301 · Donations	325.00
40303 · Medical Billing <Income>	1,271.81
40305 · Refunds	315.99
40309 · Burn permits	12.00
	1,924.80
Total 40300 · Program and Service Income	1,924.80
Total 40000 · General Revenue	13,643.99
Total Income	13,643.99
Gross Profit	13,643.99
Expense	
20500 · Payroll Expenses	
20501 · FPPA Expenses	688.33
20502 · Chief's Salary	5,833.33
20503 · Shift Pay	2,200.00
20504 · Health Insurance Allowance	831.13
20505 · Company Payroll Expenses	638.34
20507 · Admin Pay	600.00
20508 · Exec Assistant	1,728.00
20500 · Payroll Expenses - Other	38.98
	12,558.11
Total 20500 · Payroll Expenses	12,558.11
70000 · Services, Supplies & Equipment	
70100 · Materials, Supplies & Equipment	
70102 · Medical Supplies & Equipment	
Ambulance WiFi	1,030.02
	1,030.02
Total 70102 · Medical Supplies & Equipment	1,030.02

The Southern Park County Fire Protection District
Profit & Loss
February 2025

	Feb 25
70105 · Equipment Rental	50.00
70107 · Food for station	173.86
Total 70100 · Materials, Supplies & Equipment	1,253.88
70200 · Contract Services	
70204 · EMS Billing Services	160.77
70206 · Calibration services	1,569.44
Total 70200 · Contract Services	1,730.21
70300 · Training and Education	
70302 · EMS Training and Education	25.00
Total 70300 · Training and Education	25.00
70400 · Administrative Expenses	
70401 · County Treasurer Fees	154.08
70403 · Legal Advertising and Filing	23.22
70406 · Insurance Expense	
EMT Personal Liability Insurance	294.58
Total 70406 · Insurance Expense	294.58
Total 70400 · Administrative Expenses	471.88
Total 70000 · Services, Supplies & Equipment	3,480.97
80000 · Building & Fleet Services	
80200 · Utilities	
80201 · Telephone Expense	50.14
80202 · Electric	416.26
80204 · Trash	368.00
80205 · Internet	89.95
Total 80200 · Utilities	924.35
Total 80000 · Building & Fleet Services	924.35
Total Expense	16,963.43
Net Ordinary Income	-3,319.44
Net Income	-3,319.44

Southern Park County Fire Protection District

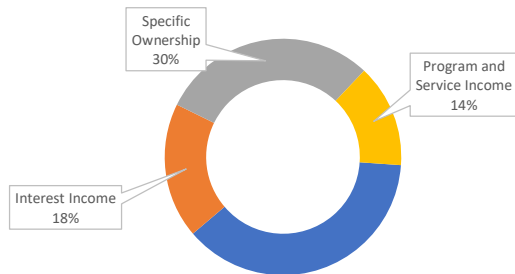
Monthly Budget February 2025

Income							
	Transactions	Budget	Over/(Under)	YTD Actual	YTD Budget	YTD Over/(Under)	Annual Budget
District Tax Collected	\$ 5,135.94	\$ -	\$ 5,135.94	\$ 5,135.94	\$ -	\$ 5,135.94	\$ 624,367.49
Delinquent Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interest Income	\$ 2,530.50	\$ 2,000.00	\$ 530.50	\$ 5,422.55	\$ 4,000.00	\$ 1,422.55	\$ 24,000.00
Specific Ownership	\$ 4,052.75	\$ 3,500.00	\$ 552.75	\$ 8,665.55	\$ 7,000.00	\$ 1,665.55	\$ 42,000.00
Program and Service Income	\$ 1,924.80	\$ 708.33	\$ 1,216.47	\$ 3,476.02	\$ 1,416.67	\$ 2,059.35	\$ -
Income:	\$ 13,643.99	\$ 6,208.33	\$ 7,435.66	\$ 22,700.06	\$ 12,416.67	\$ 10,283.39	\$ 690,367.49

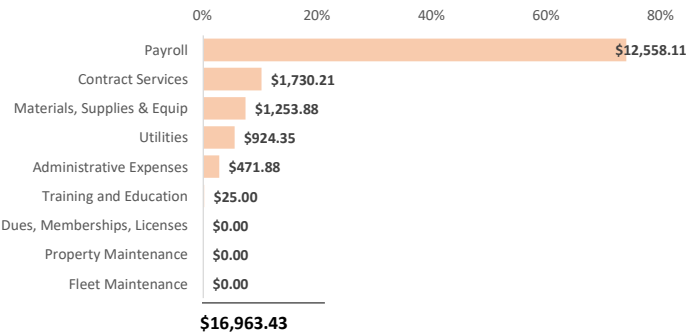
Expenses							
Payroll	\$ 12,558.11	\$ 18,376.67	\$ (5,818.56)	\$ 25,618.60	\$ 36,753.33	\$ (11,134.73)	\$ 220,520.00
Materials, Supplies & Equip	\$ 1,253.88	\$ 9,541.67	\$ (8,287.79)	\$ 1,383.90	\$ 19,083.33	\$ (17,699.43)	\$ 114,500.00
Contract Services	\$ 1,730.21	\$ 3,266.67	\$ (1,536.46)	\$ 2,091.87	\$ 6,533.33	\$ (4,441.46)	\$ 39,200.00
Training and Education	\$ 25.00	\$ 1,616.67	\$ (1,591.67)	\$ 25.00	\$ 3,233.33	\$ (3,208.33)	\$ 19,400.00
Administrative Expenses	\$ 471.88	\$ 4,343.67	\$ (3,871.79)	\$ 581.72	\$ 8,687.33	\$ (8,105.61)	\$ 52,124.00
Dues, Memberships, Licenses	\$ -	\$ 633.33	\$ (633.33)	\$ -	\$ 1,266.67	\$ (1,266.67)	\$ 7,600.00
Property Maintenance	\$ -	\$ 1,333.33	\$ (1,333.33)	\$ 390.00	\$ 2,666.67	\$ (2,276.67)	\$ 16,000.00
Utilities	\$ 924.35	\$ 1,397.50	\$ (473.15)	\$ 1,496.14	\$ 2,795.00	\$ (1,298.86)	\$ 16,770.00
Fleet Maintenance	\$ -	\$ 5,541.67	\$ (5,541.67)	\$ 208.87	\$ 11,083.33	\$ (10,874.46)	\$ 66,500.00
Expenses:	\$ 16,963.43	\$ 46,051.17	\$ (29,087.74)	\$ 31,796.10	\$ 92,102.33	\$ (60,306.23)	\$ 552,614.00

Net Income/Loss: \$ (3,319.44) \$ (39,842.83) \$ 36,523.39 \$ (9,096.04) \$ (79,685.67) \$ 70,589.63 \$ 137,753.49

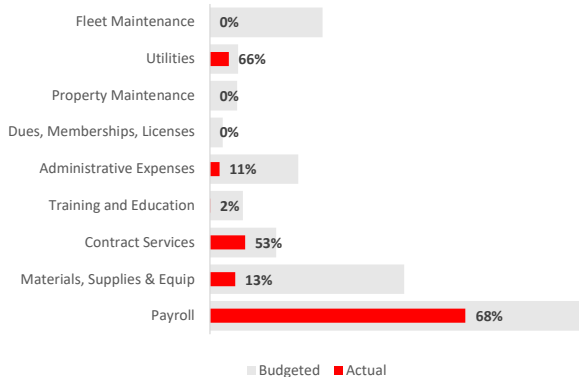
Current Month: District Income



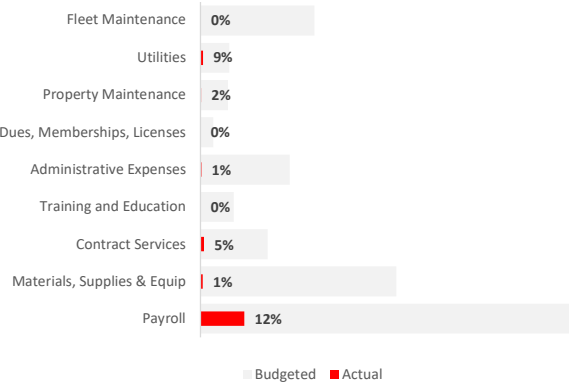
Current Month: District Expenses (ranked)



Current Month: Budget vs Actual



YTD: Budget vs Actual



District Financial Report

February 2025

Banking and Investments

General Fund		ColoTrust TABOR & Reserve		Capital Improvement	
Beginning Balance:	\$ 227,874.81	Beginning Balance:	\$ 113,838.28	Beginning Balance:	\$ 329,764.28
Inflows:	\$ 9,838.36	Inflows:	\$ 391.27	Inflows:	\$ 1,096.91
Outflow:		Outflow:		Outflow:	\$ 75,000.00
Ending Balance:	\$ 237,713.17	Ending Balance:	\$ 114,229.55	Ending Balance:	\$ 255,861.19

Sunflower Bank		ColoTrust Allocated project savings acct	
Operations	Medical Billing		
Operations Checking:	\$ 47,123.54	Beginning Balance:	\$ 85,058.15
Inflows:	\$ 75,358.42	Inflows:	\$ 75,237.64
Outflow:	\$ 95,670.60	Outflow:	\$ 74,705.00
Ending Balance:	\$ 26,811.36	Ending Balance:	\$ 85,590.79

ColoTrust Available Funds:	\$ 693,394.70	Sunflower Available Funds:	\$ 43,508.51
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Total ALL Accounts:	\$ 736,903.21
Total Avail Funds	\$ 736,903.21

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

Expenses: Actual vs. Budget

For the Month	Actual	Budget	Over/(Under)
District Income	\$ 13,643.99	\$ 6,208.33	\$ 7,435.66
District Expenses	\$ 16,963.43	\$ 46,051.17	\$ (29,087.74)
Net Income/(Loss)	\$ (3,319.44)	\$ (39,842.83)	\$ 36,523.39

For the Year	Actual	Budget	Over/(Under)
District Income	\$ 22,700.06	\$ 12,416.67	\$ 10,283.39
District Expenses	\$ 31,796.10	\$ 92,102.33	\$ (60,306.23)
Net Income/(Loss)	\$ (9,096.04)	\$ (79,685.67)	\$ 70,589.63

Budget Highlights

Month to Date

Income:	\$ 7,435.66	Received more than expected
Expenses:	\$ (29,087.74)	Spent less than expected

Year to Date:

Income:	\$ 10,283.39	Received more than expected
Expenses:	\$ (60,306.23)	Spent less than expected

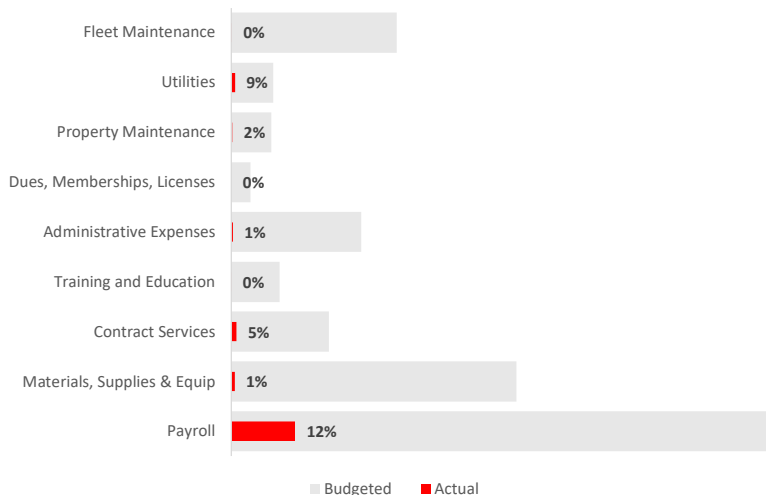
All other accounts have an expenditure variance from budget under \$500.

Respectfully submitted,

Mike Brandt

SPCFPD Treasurer

Annual Budget: Budget vs Actual



Notes for Treasurer's Report

February 2025

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Income this month

Property Tax: \$5,135.94
Ownership tax: \$4,052.75
Program and service income: \$1,924.80
Interest: \$ 2,530.50

Funds transferred

\$74,705 transferred from Allocated Fund to checking for Squad 9-2 chassis purchase
\$75,000 transferred from CIP fund to Allocated Fund for Squad 9-2 build out costs.

Checks/Funds transferred

To:	AutoPay	For	Feb-25
Apex waste	✓	Trash	\$ 368.00
CO Dept of Labor (FAMLI+)		FAMLI+ program	\$ 152.46
CORE (2000)		Electrical Sta 3	\$ 35.47
CORE (4700)		Electrical Sta 2	\$ 122.63
CORE (7100)		Electrical Sta 1	\$ 258.16
FPPA		Pension	\$ 1,534.16
Highline (was South Park Tel)		Phone/Internet	\$ 190.09
Public Sector Health Care	✓	Health Insurance	\$ 831.13
QuickBooks		Payroll	\$ 8,158.31
US Treasury		US Tax Withholding	\$ 1,491.98
US Treasury		FUTA	\$ 34.17
Verizon (new)		Ambulance WiFi	\$ 80.02
Visa		Aric's card	\$ 515.69
Visa		Barry's card	\$ 1,840.59
Visa		Mike's card	\$ 727.91
AirGas, LLC		Oxygen	\$ 317.08
Classic Garage Doors		Door Maintenance	\$ 150.00
CNC Technical Services		Radios	\$ 1,736.82
CORHIO		Medical status monitor	\$ 950.00
Larry H Miller Ford		Squad 9-3	\$ 74,705.00
LifeMed Safety, Inc		Calibration	\$ 900.00
o'Rourke Media		Flume notices	\$ 23.22
UniFirst		Cal'n, Med Supplies	\$ 669.44
Henderson, Bob		Reimbursement	\$ 106.99
Manderscheid, Tim		Reimbursement	\$ 29.99
Picker, Millie		Reimbursement	\$ 95.79
Taylor, Jennifer		Reimbursement	\$ 397.65

Mike Brandt-Treasurer-2025-03-04