

Treasurer's Report: March 2025

Southern Park County Fire Protection District

Mike Brandt, Treasurer

4/3/25

Contents:

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 March 31, 2025

	Mar 31, 25
ASSETS	
Current Assets	
Checking/Savings	
10000 · Bank Accounts	
10101 · ColoTrust - General Fund	403,917.93
10102 · ColoTrust - TABOR & Reserve	114,657.22
10103 · ColoTrust - Capital Improvement	256,819.11
10104 · Allocated project savings	69,538.50
10105 · Sunflower (Ops Checking)	42,359.72
10106 · Sunflower (MED Account)	19,613.56
10400 · Petty Cash	905.03
Total 10000 · Bank Accounts	907,811.07
Total Checking/Savings	907,811.07
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	910,441.26
Fixed Assets	
12000 · Fixed Assets	
12100 · Vehicles	
12200 - 2011 Ford Brush 9-3	40,500.00
12106 - 2022 Ford F350 - CMD 9-1	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
12215 - 2025 Ford F550 Squat 9-2	91,062.83
12220 - 2007 Chevrolet Command truck	17,000.00
Total 12100 · Vehicles	1,202,902.67
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

The Southern Park County Fire Protection District

Balance Sheet

04/03/25

As of March 31, 2025

Accrual Basis

	Mar 31, 25
12520 · Radio Equipment	81,796.71
Total 12500 · Equipment, Fixtures & Furniture	357,112.78
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	1,148,989.35
12107 · 2025 Subaru Outback	39,500.00
Total Fixed Assets	1,188,489.35
Other Assets	
11000 · Property Taxes Receivable	661,868.00
11011 · Cash with Treasurer	3,248.94
Total Other Assets	665,116.94
TOTAL ASSETS	2,764,047.55
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
20001 · Accounts Payable	37,531.60
Total Accounts Payable	37,531.60
Credit Cards	
17000 · Visa Cards	
17004 · Visa - 3672 <Chief> INACTIVE	1,456.15
17005 · Visa - 3953 <mkb>	2,145.00
17006 · Visa - 4563 Fire Chief><	5.89
17007 · Visa - 7491 <Chief AS>	-297.77
17008 · Visa - 7798 <BP>	-1,199.41
17000 · Visa Cards - Other	-111.00
Total 17000 · Visa Cards	1,998.86
Total Credit Cards	1,998.86
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)	-2,839.50
Total 20100 · FPPA	-1,258.57
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

04/03/25

As of March 31, 2025

Accrual Basis

	<u>Mar 31, 25</u>
20300 · Federal Taxes and Withholding	
20301 · Federal FUTA Payable	-10.27
Total 20300 · Federal Taxes and Withholding	-10.27
20000 · Payroll Liabilities - Other	1,355.25
Total 20000 · Payroll Liabilities	-507.12
21000 · Deferred Revenue	661,868.00
2110 · Direct Deposit Liabilities	773.90
Total Other Current Liabilities	662,134.78
Total Current Liabilities	701,665.24
Total Liabilities	701,665.24
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	194,661.23
Total Equity	2,062,382.31
TOTAL LIABILITIES & EQUITY	<u>2,764,047.55</u>

The Southern Park County Fire Protection District

Profit & Loss

March 2025

	Mar 25
Ordinary Income/Expense	
Income	
40000 · General Revenue	
40100 · District Tax Collected	
40101 · Current Tax Collected	213,760.65
40102 · Delinquent Tax Collected	-758.16
40104 · Specific Ownership Tax	4,203.47
	217,205.96
Total 40100 · District Tax Collected	
40200 · Interest Income	
40201 · ColoTrust Interest Income	3,046.12
40202 · Sunflower Bank Interest Income	0.30
	3,046.42
Total 40200 · Interest Income	
40300 · Program and Service Income	
40302 · Grants	20,053.59
40303 · Medical Billing <Income>	3,107.18
	23,160.77
Total 40300 · Program and Service Income	
40400 · Other Income	
40401 · Sale of Assets	1,500.00
	1,500.00
Total 40400 · Other Income	
Total 40000 · General Revenue	244,913.15
Total Income	244,913.15
Gross Profit	244,913.15
Expense	
20500 · Payroll Expenses	
20501 · FPPA Expenses	1,219.17
20502 · Chief's Salary	5,833.33
20503 · Shift Pay	1,450.00
20504 · Health Insurance Allowance	831.13
20505 · Company Payroll Expenses	768.92
20507 · Admin Pay	400.00
20508 · Exec Assistant	1,944.00
20500 · Payroll Expenses - Other	4,223.57
	16,670.12
Total 20500 · Payroll Expenses	
70000 · Services, Supplies & Equipment	
70100 · Materials, Supplies & Equipment	
70102 · Medical Supplies & Equipment	
Ambulance WiFi	80.04
	80.04
Total 70102 · Medical Supplies & Equipment	
70105 · Equipment Rental	50.00
70106 · Office Supplies	
Software	2,210.00
	2,210.00
Total 70106 · Office Supplies	
Total 70100 · Materials, Supplies & Equipment	2,340.04
70200 · Contract Services	
70204 · EMS Billing Services	190.77
	190.77
Total 70200 · Contract Services	
70300 · Training and Education	
70302 · EMS Training and Education	0.00
	0.00
Total 70300 · Training and Education	

The Southern Park County Fire Protection District

Profit & Loss

04/03/25

March 2025

Accrual Basis

	Mar 25
70400 · Administrative Expenses	
70401 · County Treasurer Fees	6,390.07
70406 · Insurance Expense	113.00
Total 70400 · Administrative Expenses	6,503.07
Total 70000 · Services, Supplies & Equipment	9,033.88
80000 · Building & Fleet Services	
80200 · Utilities	
80201 · Telephone Expense	50.14
80202 · Electric	361.03
80203 · Gas (LPG)	3,341.19
80204 · Trash	168.00
80205 · Internet	89.95
Total 80200 · Utilities	4,010.31
80300 · Fleet Maintenance	
80305 · Fire Apparatus	
80500 · Fleet Maint. General Supplies	
80501 · Vehicle Fuels	593.09
80500 · Fleet Maint. General Supplies - Other	1,437.67
Total 80500 · Fleet Maint. General Supplies	2,030.76
Total 80305 · Fire Apparatus	2,030.76
Total 80300 · Fleet Maintenance	2,030.76
Total 80000 · Building & Fleet Services	6,041.07
Total Expense	31,745.07
Net Ordinary Income	213,168.08
Net Income	213,168.08



Southern Park County Fire Protection District

P.O. Box II - Guffey, CO 80820 - tel: (719) 689-9479 - fax: (719) 689-9483
www.guffeyfire.net

Monthly Budget March 2025

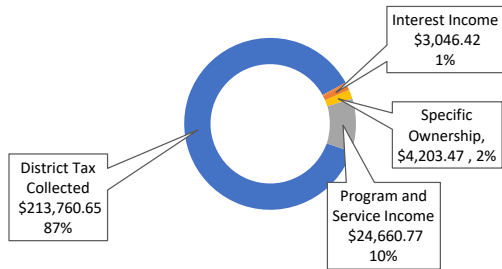
Income	Transactions	Budget	Over/(Under)	YTD Actual	YTD Budget	YTD Over/(Under)	Annual Budget
District Tax Collected	\$ 213,760.65	\$ 166,552.27	\$ 47,208.38	\$ 218,896.59	\$ 166,552.27	\$ 52,344.32	\$ 624,367.49
Delinquent Taxes	\$ (758.16)	\$ -	\$ (758.16)	\$ (758.16)	\$ -	\$ (758.16)	\$ -
Interest Income	\$ 3,046.42	\$ 2,000.00	\$ 1,046.42	\$ 8,468.97	\$ 6,000.00	\$ 2,468.97	\$ 24,000.00
Specific Ownership	\$ 4,203.47	\$ 3,500.00	\$ 703.47	\$ 12,869.02	\$ 10,500.00	\$ 2,369.02	\$ 42,000.00
Program and Service Income	\$ 24,660.77	\$ 708.33	\$ 23,952.44	\$ 28,136.79	\$ 2,125.00	\$ 26,011.79	\$ -
Income:	\$ 244,913.15	\$ 172,760.60	\$ 72,152.55	\$ 267,613.21	\$ 185,177.27	\$ 82,435.94	\$ 690,367.49

\$1500 is sale of Engine)

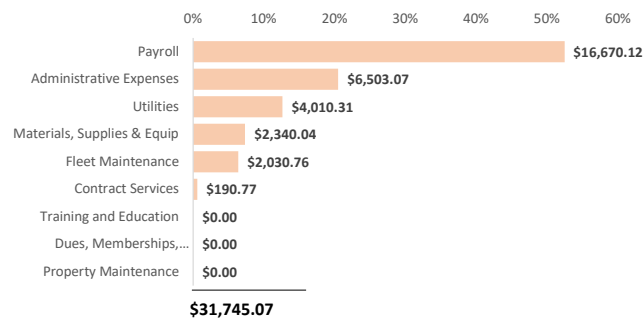
Expenses	Transactions	Budget	Over/(Under)	YTD Actual	YTD Budget	YTD Over/(Under)	Annual Budget
Payroll	\$ 16,670.12	\$ 18,376.67	\$ (1,706.55)	\$ 42,288.72	\$ 55,130.00	\$ (12,841.28)	\$ 220,520.00
Materials, Supplies & Equip	\$ 2,340.04	\$ 9,541.67	\$ (7,201.63)	\$ 7,860.13	\$ 28,625.00	\$ (20,764.87)	\$ 114,500.00
Contract Services	\$ 190.77	\$ 3,266.67	\$ (3,075.90)	\$ 2,282.64	\$ 9,800.00	\$ (7,517.36)	\$ 39,200.00
Training and Education	\$ -	\$ 1,616.67	\$ (1,616.67)	\$ 350.84	\$ 4,850.00	\$ (4,499.16)	\$ 19,400.00
Administrative Expenses	\$ 6,503.07	\$ 4,343.67	\$ 2,159.40	\$ 7,494.98	\$ 13,031.00	\$ (5,536.02)	\$ 52,124.00
Dues, Memberships, Licenses	\$ -	\$ 633.33	\$ (633.33)	\$ 975.00	\$ 1,900.00	\$ (925.00)	\$ 7,600.00
Property Maintenance	\$ -	\$ 1,333.33	\$ (1,333.33)	\$ 1,494.57	\$ 4,000.00	\$ (2,505.43)	\$ 16,000.00
Utilities	\$ 4,010.31	\$ 1,397.50	\$ 2,612.81	\$ 5,506.45	\$ 4,192.50	\$ 1,313.95	\$ 16,770.00
Fleet Maintenance	\$ 2,030.76	\$ 5,541.67	\$ (3,510.91)	\$ 4,685.90	\$ 16,625.00	\$ (11,939.10)	\$ 66,500.00
Expenses:	\$ 31,745.07	\$ 46,051.17	\$ (14,306.10)	\$ 72,939.23	\$ 138,153.50	\$ (65,214.27)	\$ 552,614.00

Net Income/Loss: \$ 213,168.08 \$ 126,709.44 \$ 86,458.64 \$ 194,673.98 \$ 47,023.77 \$ 147,650.21 \$ 137,753.49

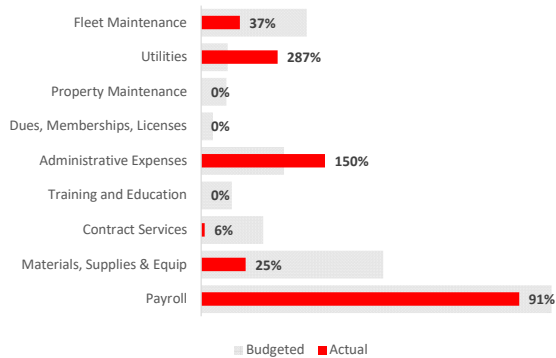
Current Month: District Income



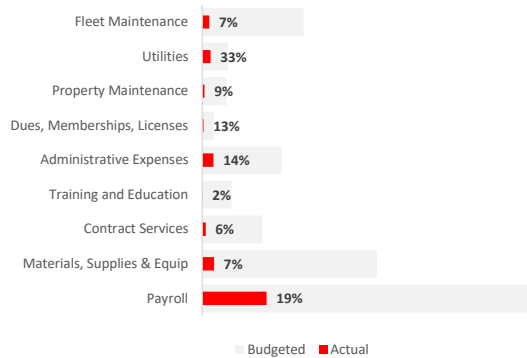
Current Month: District Expenses (ranked)



Current Month: Budget vs Actual



YTD: Budget vs Actual





Southern Park County Fire Protection District

P.O. Box 11 - Guffey, CO 80820 - tel: (719) 689-9479 - fax: (719) 689-9483
www.guffeyfire.net

District Financial Report

March 2025

Banking and Investments

General Fund		ColoTrust		Capital Improvement	
		TABOR & Reserve			
Beginning Balance:	\$ 237,713.17	Beginning Balance:	\$ 114,229.55	Beginning Balance:	\$ 255,861.19
Inflows:	\$ 212,170.88	Inflows:	\$ 427.67	Inflows:	\$ 957.92
Outflow:	\$ 45,000.00	Outflow:	\$ -	Outflow:	\$ -
Ending Balance:	\$ 404,884.05	Ending Balance:	\$ 114,657.22	Ending Balance:	\$ 256,819.11

Sunflower Bank		Medical Billing		Allocated project savings acct	
Operations					
Operations Checking:	\$ 26,811.36	Beginning Balance:	\$ 16,697.15	Beginning Balance:	\$ 85,590.79
Inflows:	\$ 82,911.72	Inflows:	\$ 3,107.18	Inflows:	\$ 305.54
Outflow:	\$ 50,392.14	Outflow:	\$ 190.77	Outflow:	\$ 16,357.83
Ending Balance:	\$ 59,330.94	Ending Balance:	\$ 19,613.56	Ending Balance:	\$ 69,538.50

ColoTrust Available Funds:	\$ 845,898.88	Sunflower Available Funds:	\$ 78,944.50
----------------------------	---------------	----------------------------	--------------

Total ALL Accounts:	\$ 924,843.38
Total Avail Funds	\$ 924,843.38

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

Expenses: Actual vs. Budget

For the Month	Actual	Budget	Over/(Under)
District Income	\$ 244,913.15	\$ 172,760.60	\$ 72,152.55
District Expenses	\$ 31,745.07	\$ 46,051.17	\$ (14,306.10)
Net Income/(Loss)	\$ 213,168.08	\$ 126,709.44	\$ 86,458.64

For the Year	Actual	Budget	Over/(Under)
District Income	\$ 267,613.21	\$ 185,177.27	\$ 82,435.94
District Expenses	\$ 72,939.23	\$ 138,153.50	\$ (65,214.27)
Net Income/(Loss)	\$ 194,673.98	\$ 47,023.77	\$ 147,650.21

Budget Highlights

Month to Date

Income:	\$ 72,152.55	Received more than expected
Expenses:	\$ (14,306.10)	Spent less than expected

Year to Date:

Income:	\$ 82,435.94	Received more than expected
Expenses:	\$ (65,214.27)	Spent less than expected

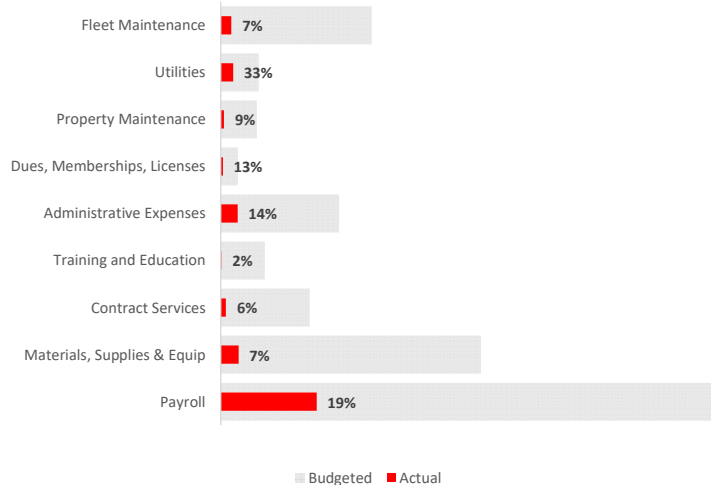
All other accounts have an expenditure variance from budget under \$500.

Respectfully submitted,

Mike Brandt

SPCFPD Treasurer

Annual Budget: Budget vs Actual



Notes for Treasurer's Report

March 2025

Income this month

- Property Tax: \$213,760.65
- Ownership tax: \$4,203.47
- Medical reimbursement from Quick Claims: \$3,107.18
- Program and service income: \$3107.18
- Interest: \$ 3,046.42
- Med 9-2 Care Car grant payout: \$20,053.59

Funds transferred

- \$45,000 transferred from General Savings to Sunflower OPS
- \$16,358 transferred from Allocated Fund to checking for Squad 9-2 equipment purchase

Checks/Funds transferred

To:	AutoPay	For	
CORE (2000)		Electrical Sta 3	\$ 31.50
CORE (4700)		Electrical Sta 2	\$ 106.13
CORE (7100)		Electrical Sta 1	\$ 223.40
FPPA		Pension	\$ 2,630.00
Highline		Phone/Internet	\$ 190.09
MileHlgh Propane		Propane	\$ 3,341.19
Park Cty Road & Bridge		Fuel	\$ 2,185.20
Public Sector Health Care	✓	Health Insurance	\$ 831.13
QuickBooks		Payroll	\$ 10,224.43
US Treasury		US Tax Withholding	\$ 2,368.14
US Treasury		FUTA	\$ 47.76
Verizon (new)		Ambulance WiFi	\$ 80.04
VFIS		Insurance	\$ 407.00
Visa		Aric's card	\$ 2,334.69
Visa		Barry's card	\$ 1,071.49
AirGas, LLC		Oxygen	\$ 167.97
CNC Technical Services		Radios	\$ 420.00
Coleman/CarQuest		Fleet Maintenance	\$ 517.68
Curtis & Sons		Firefighter ger	\$ 490.19
Elite Truck Boxes		Tool boxes	\$ 6,768.68
FireHoseDirect		hoses & Fitting	\$ 3,134.16
Hartsel FD		Truck purchase	\$ 17,000.00
SOCO Septic		Septic service	\$ 750.00
True Value		Hardware - new truck	\$ 5,964.80
Picker, Millie		Reimbursement	\$ 32.32

Mike Brandt-Treasurer-2025-04-03