

Treasurer's Report: August 2025

Southern Park County Fire Protection District

Mike Brandt, Treasurer

9/8/25

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The Southern Park County Fire Protection District

09/07/25

Balance Sheet

Accrual Basis

As of August 31, 2025

	Aug 31, 25
ASSETS	
Current Assets	
Checking/Savings	
10000 · Bank Accounts	
10101 · ColoTrust - General Fund	451,377.35
10102 · ColoTrust - TABOR & Reserve	116,778.85
10103 · ColoTrust - Capital Improvement	423,708.62
10104 · Allocated project savings	63,436.98
10105 · Sunflower (Ops Checking)	26,242.55
10106 · Sunflower (MED Account)	30,961.70
10400 · Petty Cash	905.03
Total 10000 · Bank Accounts	1,113,411.08
Total Checking/Savings	1,113,411.08
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	1,116,041.27
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	158,619.95
12210 · 2024 Subaru Outback - Med 9-4	39,950.00
12215 · 2025 Ford F550 Squad 9-2	118,437.29
12220 · 2007 Chevrolet Command truck	20,746.00
Total 12100 · Vehicles	1,253,768.08
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

As of August 31, 2025

	Aug 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	1,199,854.76
12107 · 2025 Subaru Outback	39,500.00
Total Fixed Assets	1,239,354.76
Other Assets	
11000 · Property Taxes Receivable	661,868.00
11011 · Cash with Treasurer	3,248.94
Total Other Assets	665,116.94
TOTAL ASSETS	3,020,512.97
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
20001 · Accounts Payable	38,453.26
Total Accounts Payable	38,453.26
Credit Cards	
17000 · Visa Cards	
17004 · Visa - 3672 <Chief> INACTIVE	1,456.15
17005 · Visa - 3953 <mkb>	-177.37
17006 · Visa - 4563 Fire Chief><	5.89
17007 · Visa - 7491 <Chief AS>	444.78
17008 · Visa - 7798 <BP>	-2,445.83
17000 · Visa Cards - Other	-111.00
Total 17000 · Visa Cards	-827.38
Total Credit Cards	-827.38
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)	-2,943.65
Total 20100 · FPPA	-1,362.72
20200 · Colorado State Taxes	
20201 · CO SUTA Payable	-593.53
20204 · FAMLI	366.23
Total 20200 · Colorado State Taxes	-227.30

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Accrual Basis

The Southern Park County Fire Protection District
Balance Sheet
As of August 31, 2025

	Aug 31, 25
20300 · Federal Taxes and Withholding	
20301 · Federal FUTA Payable	-10.27
Total 20300 · Federal Taxes and Withholding	-10.27
20000 · Payroll Liabilities - Other	1,233.24
Total 20000 · Payroll Liabilities	-367.05
21000 · Deferred Revenue	661,868.00
2110 · Direct Deposit Liabilities	773.90
Total Other Current Liabilities	662,274.85
Total Current Liabilities	699,900.73
Total Liabilities	699,900.73
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	452,891.16
Total Equity	2,320,612.24
TOTAL LIABILITIES & EQUITY	3,020,512.97

The Southern Park County Fire Protection District

Profit & Loss

August 2025

	Aug 25
Ordinary Income/Expense	
Income	
40000 · General Revenue	
40100 · District Tax Collected	
40101 · Current Tax Collected	19,062.73
40102 · Delinquent Tax Collected	-30.43
40104 · Specific Ownership Tax	5,298.90
Total 40100 · District Tax Collected	24,331.20
40200 · Interest Income	
40103 · Interest on Tax Collected	535.41
40201 · ColoTrust Interest Income	3,986.40
40202 · Sunflower Bank Interest Income	0.34
Total 40200 · Interest Income	4,522.15
40300 · Program and Service Income	
40303 · Medical Billing <Income>	3,982.63
40305 · Refunds	141.40
40309 · Burn permits	20.00
Total 40300 · Program and Service Income	4,144.03
Total 40000 · General Revenue	32,997.38
Total Income	32,997.38
Gross Profit	32,997.38
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	686.81
20508 · Exec Assistant	1,944.00
20500 · Payroll Expenses - Other	4,221.77
Total 20500 · Payroll Expenses	16,186.21
70000 · Services, Supplies & Equipment	
70100 · Materials, Supplies & Equipment	
70102 · Medical Supplies & Equipment	372.26
70105 · Equipment Rental	50.00
Total 70100 · Materials, Supplies & Equipment	422.26
70200 · Contract Services	
70204 · EMS Billing Services	285.33
70206 · Calibration services	346.71
Total 70200 · Contract Services	632.04
70300 · Training and Education	
70301 · Fire Training	499.20
70302 · EMS Training and Education	2,756.80
Total 70300 · Training and Education	3,256.00
70400 · Administrative Expenses	
70401 · County Treasurer Fees	587.04
70402 · Postage	78.00
70406 · Insurance Expense	802.00
Total 70400 · Administrative Expenses	1,467.04
Total 70000 · Services, Supplies & Equipment	5,777.34

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09/08/25

Accrual Basis

The Southern Park County Fire Protection District

Profit & Loss

August 2025

	Aug 25
80000 · Building & Fleet Services	
80100 · Property Maintenance	
80101 · Station Repairs and Maintenance	6.99
Total 80100 · Property Maintenance	6.99
80200 · Utilities	
80201 · Telephone Expense	50.14
80202 · Electric	
80202.1 · Station 1 electric	164.80
80202.2 · Station 2 electric	127.41
80202.3 · Station 3 electric	34.48
Total 80202 · Electric	326.69
80204 · Trash	184.00
80205 · Internet	89.95
Total 80200 · Utilities	650.78
80300 · Fleet Maintenance	
80305 · Fire Apparatus	
80320 · Squads	14.01
80500 · Fleet Maint. General Supplies	
80501 · Vehicle Fuels	1,810.44
80500 · Fleet Maint. General Supplies - Other	43.63
Total 80500 · Fleet Maint. General Supplies	1,854.07
Total 80305 · Fire Apparatus	1,868.08
Total 80300 · Fleet Maintenance	1,868.08
Total 80000 · Building & Fleet Services	2,525.85
Total Expense	24,489.40
Net Ordinary Income	8,507.98
Net Income	8,507.98

Program and Service Income August 2025

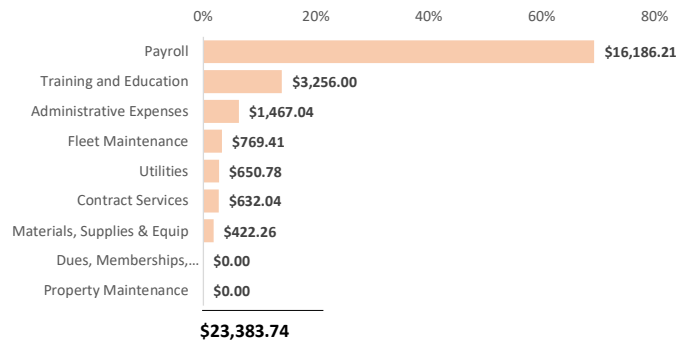
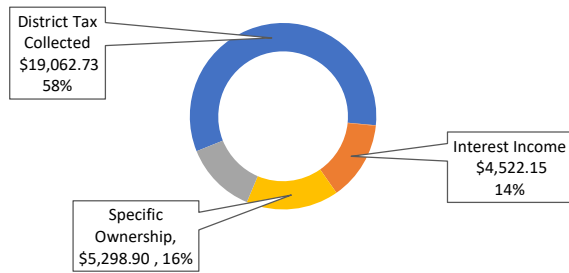
Income							
	Transactions	Budget	Over/(Under)	YTD Trx	YTD Budget	YTD Over/(Under)	Annual Budget
District Tax Collected	\$ 19,062.73	\$ 22,996.39	\$ (3,933.66)	\$ 592,707.33	\$ 598,501.86	\$ (5,794.53)	\$ 624,367.49
Delinquent Taxes	\$ (30.43)	\$ -	\$ (30.43)	\$ (889.82)	\$ -	\$ (889.82)	\$ -
Interest Income	\$ 4,522.15	\$ 2,000.00	\$ 2,522.15	\$ 27,834.72	\$ 16,000.00	\$ 11,834.72	\$ 24,000.00
Specific Ownership	\$ 5,298.90	\$ 3,500.00	\$ 1,798.90	\$ 38,356.41	\$ 28,000.00	\$ 10,356.41	\$ 42,000.00
Program and Service Income	\$ 4,144.03	\$ 708.33	\$ 3,435.70	\$ 41,073.68	\$ 5,666.67	\$ 35,407.01	\$ 8,500.00
Income:	\$ 32,997.38	\$ 29,204.72	\$ 3,792.66	\$ 699,082.32	\$ 648,168.53	\$ 50,913.79	\$ 698,867.49

Expenses							
Payroll	\$ 16,186.21	\$ 18,376.67	\$ (2,190.46)	\$ 126,754.11	\$ 147,013.33	\$ (20,259.22)	\$ 220,520.00
Materials, Supplies & Equip	\$ 422.26	\$ 9,541.67	\$ (9,119.41)	\$ 12,264.05	\$ 76,333.33	\$ (64,069.28)	\$ 114,500.00
Contract Services	\$ 632.04	\$ 3,266.67	\$ (2,634.63)	\$ 5,321.82	\$ 26,133.33	\$ (20,811.51)	\$ 39,200.00
Training and Education	\$ 3,256.00	\$ 1,616.67	\$ 1,639.33	\$ 4,716.84	\$ 12,933.33	\$ (8,216.49)	\$ 19,400.00
Administrative Expenses	\$ 1,467.04	\$ 4,343.67	\$ (2,876.63)	\$ 42,354.10	\$ 34,749.33	\$ 7,604.77	\$ 52,124.00
Dues, Memberships, Licenses	\$ -	\$ 633.33	\$ (633.33)	\$ 975.00	\$ 5,066.67	\$ (4,091.67)	\$ 7,600.00
Property Maintenance	\$ -	\$ 1,333.33	\$ (1,333.33)	\$ 7,525.06	\$ 10,666.67	\$ (3,141.61)	\$ 16,000.00
Utilities	\$ 650.78	\$ 1,397.50	\$ (746.72)	\$ 8,890.03	\$ 11,180.00	\$ (2,289.97)	\$ 16,770.00
Fleet Maintenance	\$ 769.41	\$ 5,541.67	\$ (4,772.26)	\$ 13,151.23	\$ 44,333.33	\$ (31,182.10)	\$ 66,500.00
Expenses:	\$ 23,383.74	\$ 46,051.17	\$ (22,667.43)	\$ 221,952.24	\$ 368,409.33	\$ (146,457.09)	\$ 552,614.00

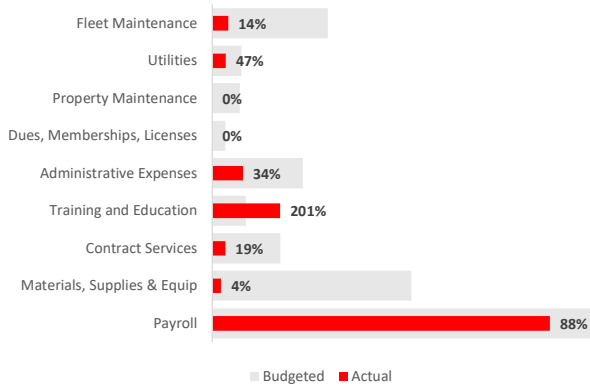
Net Income/Loss: \$ 9,613.64 \$ (16,846.44) \$ 26,460.08 \$ 477,130.08 \$ 279,759.19 \$ 197,370.89 \$ 146,253.49

Current Month: District Income

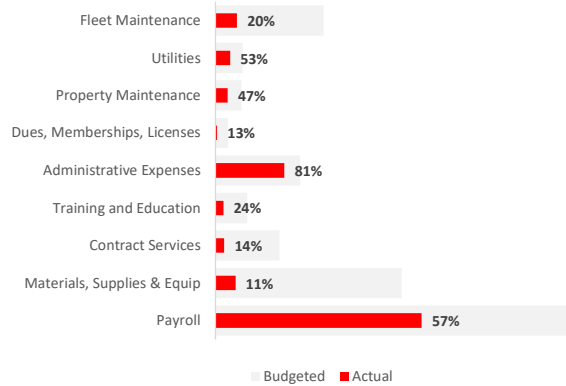
Current Month: District Expenses (ranked)



Current Month: Budget vs Actual



YTD: Budget vs Actual



District Financial Report

August 2025

Banking and Investments

ColoTrust					
General Fund		TABOR & Reserve		Capital Improvement	
Beginning Balance:	\$ 471,060.32	Beginning Balance:	\$ 116,346.39	Beginning Balance:	\$ 422,413.62
Inflows:	\$ 1,749.03	Inflows:	\$ 432.46	Inflows:	\$ 1,570.00
Outflow:	\$ 44,744.95	Outflow:		Outflow:	
Ending Balance:	\$ 428,064.40	Ending Balance:	\$ 116,778.85	Ending Balance:	\$ 423,983.62

Sunflower Bank				Allocated project savings acct	
Operations		Medical Billing		Beginning Balance:	\$ 63,202.07
Operations Checking:	\$ 14,663.23	Beginning Balance:	\$ 27,264.40	Inflows:	\$ 234.91
Inflows:	\$ 66,906.35	Inflows:	\$ 3,982.63	Outflow:	
Outflow:	\$ 51,947.22	Outflow:	\$ 285.33	Ending Balance:	\$ 63,436.98
Ending Balance:	\$ 29,622.36	Ending Balance:	\$ 30,961.70	ColoTrust	

ColoTrust Available Funds:	\$ 1,032,263.85	Sunflower Available Funds:	\$ 60,584.06
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Total ALL Accounts:	\$ 1,092,847.91
Total Avail Funds	\$ 1,092,847.91

Expenses: Actual vs. Budget

For the Month	Actual	Budget	Over/(Under)
District Income	\$ 32,997.38	\$ 29,204.72	\$ 3,792.66
District Expenses	\$ 23,383.74	\$ 46,051.17	\$ (22,667.43)
Net Income/(Loss)	\$ 9,613.64	\$ (16,846.44)	\$ 26,460.08

For the Year	Actual	Budget	Over/(Under)
District Income	\$ 699,082.32	\$ 648,168.53	\$ 50,913.79
District Expenses	\$ 221,952.24	\$ 368,409.33	\$ (146,457.09)
Net Income/(Loss)	\$ 477,130.08	\$ 279,759.19	\$ 197,370.89

Budget Highlights

Month to Date

Income:	\$ 3,792.66	Received more than expected
Expenses:	\$ (22,667.43)	Spent less than expected

Year to Date:

Income:	\$ 50,913.79	Received more than expected
Expenses:	\$ (146,457.09)	Spent less than expected

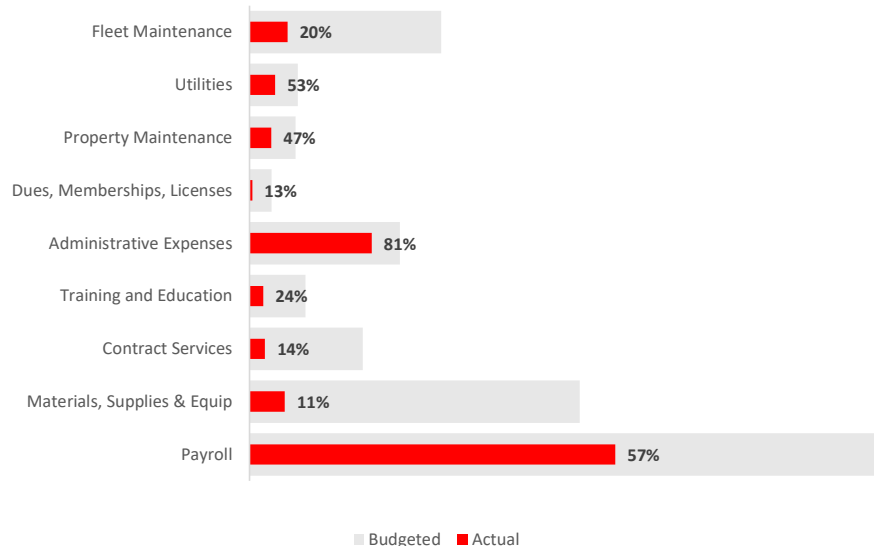
All other accounts have an expenditure variance from budget under \$500.

Respectfully submitted,

Mike Brandt

SPCFPD Treasurer

Annual Budget: Budget vs Actual



Notes for Treasurer's Report

August 2025

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Income this month

Property Tax: \$19,062.73

Ownership tax: \$5,298.90

Program and service income: \$4,144.03

Interest: \$4,522.15

Funds transferred

\$25,000.00 transferred from General Fund to OPS account

\$19,744.95 transferred from General Fund to OPS account

Checks/Funds transferred

To:	AutoPay	For	Aug-25
Apex waste	✓	Trash	\$ 184.00
Boundtree		Medical Supplies	\$ 372.26
CORE (2000)		Electrical Sta 3	\$ 34.48
CORE (4700)		Electrical Sta 2	\$ 127.41
CORE (7100)		Electrical Sta 1	\$ 164.80
FPPA		Pension	\$ 2,630.00
Highline (was South Park Tel)		Phone/Internet	\$ 190.09
Park Cty Road & Bridge		Fuel	\$ 727.32
Pinnacol		Insurance	\$ 802.00
Public Sector Health Care	✓	Health Insurance	\$ 831.13
QuickBooks		Payroll	\$ 9,834.91
US Treasury		US Tax Withholding	\$ 2,316.98
US Treasury		FUTA	\$ 8.70
VFIS		Insurance	\$ 1,202.00
Visa		Barry's card	\$ 1,007.17
Visa		Mike's card	\$ -
Visa		Aaron's Card	\$ 539.52
Coleman/CarQuest		Fleet Maintenance	\$ 75.56
First Responder Communications		Radios	\$ 147.00
Front Range Fire		Rescue repairs	\$ 19,744.95
Knecht			\$ 150.41
Lexipol		Training Software	\$ 1,456.00
UC Health EMS		School	\$ 1,800.00
UniFirst		Calibration, Med Supplies	\$ 346.71
Scheffel, Ric		Reimbursement	\$ 79.05

Mike Brandt–Treasurer–2025-09-08