Treasurer's Report: September 2025

Southern Park County Fire Protection District

Mike Brandt, Treasurer

10/7/25

Contents:

The Southern Park County Fire Protection District
Balance Sheet
As of September 30, 2025

				Sep 30, 25
ASSETS				
Current Assets				
Checking/Savings				
10000 · Bank Accounts				
10101 · ColoTrust - General Fund			418,835.68	
10102 · ColoTrust - TABOR & Reserve			117,194.20	
10103 · ColoTrust - Capital Improvement			425,216.58	
10104 · Allocated project savings			63,662.63	
10105 · Sunflower (Ops Checking)			33,205.48	
10106 · Sunflower (MED Account)			33,769.48	
10400 · Petty Cash			905.03	
Total 10000 · Bank Accounts				1,092,789.08
Total Checking/Savings				1,092,789.08
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				1,095,419.27
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 Squat 9-2		132,769.71		
12220 · 2007 Chevrolet Command truck		20,746.00		
Total 12100 · Vehicles			1,268,100.50	
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		

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Accrual Basis

The Southern Park County Fire Protection District
Balance Sheet
As of September 30, 2025

	Sep 30, 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	1,214,187.18
12107 · 2025 Subaru Outback	39,500.00
Total Fixed Assets	1,253,687.18
Other Assets	
11000 · Property Taxes Receivable	661,868.00
11011 · Cash with Treasurer	3,248.94
Total Other Assets	665,116.94
TOTAL ASSETS	**3,014,223.39**
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
20001 · Accounts Payable	39,205.43
Total Accounts Payable	39,205.43
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>	113.02
17008 · Visa - 7798 <BP>	-2,445.83
17000 · Visa Cards - Other	-111.00
Total 17000 · Visa Cards	-1,159.14
Total Credit Cards	-1,159.14
Other Current Liabilities	
20000 · Payroll Liabilities	
20100 · FPPA	
20101 · FPPA D&D Payable	469.26
20102 · FPPA Defined Benefit	3,081.16
20103 · FPPA D&D Payable (Co)	-389.49
20104 · FPPA Defined Benefit (Co)	-1,914.48
Total 20100 · FPPA	1,246.45
20200 · Colorado State Taxes	
20201 · CO SUTA Payable	-593.53
20204 · FAMLI	422.49
Total 20200 · Colorado State Taxes	-171.04

The Southern Park County Fire Protection District
Balance Sheet
As of September 30, 2025

	Sep 30, 25
20300 · Federal Taxes and Withholding	
20301 · Federal FUTA Payable	-10.27
Total 20300 · Federal Taxes and Withholding	-10.27
20000 · Payroll Liabilities - Other	4,051.61
Total 20000 · Payroll Liabilities	5,116.75
21000 · Deferred Revenue	661,868.00
2110 · Direct Deposit Liabilities	773.90
Total Other Current Liabilities	667,758.65
Total Current Liabilities	705,804.94
Total Liabilities	705,804.94
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	440,697.37
Total Equity	2,308,418.45
TOTAL LIABILITIES & EQUITY	**3,014,223.39**

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Accrual Basis

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

	Sep 25
Ordinary Income/Expense	
Income	
40000 · General Revenue	
40100 · District Tax Collected	
40101 · Current Tax Collected	11,642.35
40102 · Delinquent Tax Collected	-137.30
40104 · Specific Ownership Tax	4,238.35
Total 40100 · District Tax Collected	15,743.40
40200 · Interest Income	
40103 · Interest on Tax Collected	472.91
40201 · ColoTrust Interest Income	3,750.32
40202 · Sunflower Bank Interest Income	0.27
Total 40200 · Interest Income	4,223.50
40300 · Program and Service Income	
40303 · Medical Billing <Income>	3,453.18
Total 40300 · Program and Service Income	3,453.18
Total 40000 · General Revenue	23,420.08
Total Income	23,420.08
Gross Profit	23,420.08
Expense	
20500 · Payroll Expenses	
20501 · FPPA Expenses	1,219.17
20502 · Chief's Salary	5,833.33
20503 · Shift Pay	1,050.00
20504 · Health Insurance Allowance	831.13
20505 · Company Payroll Expenses	655.83
20507 · Admin Pay	0.00
20508 · Exec Assistant	2,052.00
20500 · Payroll Expenses - Other	4,221.58
Total 20500 · Payroll Expenses	15,863.04
63400 · Interest Expense	39.88
70000 · Services, Supplies & Equipment	
70100 · Materials, Supplies & Equipment	
70101 · Firefighting Supplies & Equip	2,780.53
70102 · Medical Supplies & Equipment	
Ambulance WiFi	160.20
70102 · Medical Supplies & Equipment - Other	1,908.21
Total 70102 · Medical Supplies & Equipment	2,068.41
70103 · Uniforms	142.99
70105 · Equipment Rental	50.00
70106 · Office Supplies	36.56
Total 70100 · Materials, Supplies & Equipment	5,078.49
70200 · Contract Services	
70201 · Legal Services	25.00
70204 · EMS Billing Services	645.40
Total 70200 · Contract Services	670.40
70400 · Administrative Expenses	
70401 · County Treasurer Fees	359.34
Total 70400 · Administrative Expenses	359.34
Total 70000 · Services, Supplies & Equipment	6,108.23

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

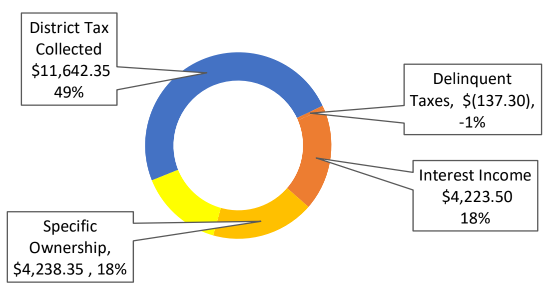
	Sep 25
80000 · Building & Fleet Services	
80100 · Property Maintenance	
80101 · Station Repairs and Maintenance	14.36
Total 80100 · Property Maintenance	14.36
80200 · Utilities	
80201 · Telephone Expense	50.14
80202 · Electric	
80202.1 · Station 1 electric	169.21
80202.2 · Station 2 electric	108.70
80202.3 · Station 3 electric	62.44
Total 80202 · Electric	340.35
80204 · Trash	184.00
80205 · Internet	89.95
Total 80200 · Utilities	664.44
80300 · Fleet Maintenance	
80305 · Fire Apparatus	
80310 · Fire Engines	4,041.04
80320 · Squads	400.00
80340 · Other Fire Vehicles	133.98
80500 · Fleet Maint. General Supplies	
80501 · Vehicle Fuels	771.05
80500 · Fleet Maint. General Supplies - Other	19.96
Total 80500 · Fleet Maint. General Supplies	791.01
Total 80305 · Fire Apparatus	5,366.03
Total 80300 · Fleet Maintenance	5,366.03
Total 80000 · Building & Fleet Services	6,044.83
Total Expense	28,055.98
Net Ordinary Income	-4,635.90
Net Income	**-4,635.90**

Monthly Budget **September 2025**

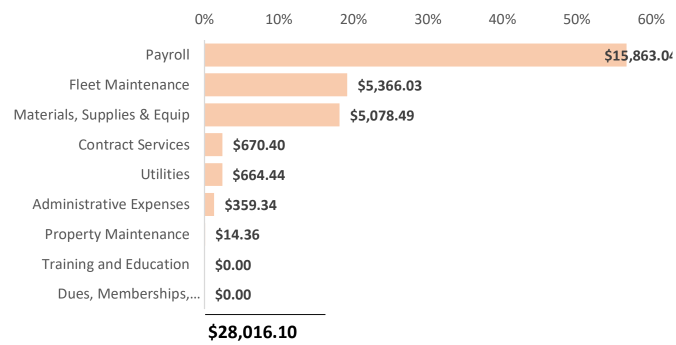
Income	Transactions	Budget	Over/(Under)	YTD Trx	YTD Budget	YTD Over/(Under)	Annual Budget
District Tax Collected	$ 11,642.35	$ 9,523.94	$ 2,118.41	$ 604,349.68	$ 608,025.80	$ (3,676.12)	$ 624,367.49
Delinquent Taxes	$ (137.30)	$ -	$ (137.30)	$ (1,027.12)	$ -	$ (1,027.12)	$ -
Interest Income	$ 4,223.50	$ 2,000.00	$ 2,223.50	$ 32,058.22	$ 18,000.00	$ 14,058.22	$ 24,000.00
Specific Ownership	$ 4,238.35	$ 3,500.00	$ 738.35	$ 42,594.76	$ 31,500.00	$ 11,094.76	$ 42,000.00
Program and Service Income	$ 3,453.18	$ 708.33	$ 2,744.85	$ 44,526.86	$ 6,375.00	$ 38,151.86	$ 8,500.00
Income:	**$ 23,420.08**	**$ 15,732.27**	**$ 7,687.81**	**$ 722,502.40**	**$ 663,900.80**	**$ 58,601.60**	**$ 698,867.49**

Expenses	Transactions	Budget	Over/(Under)	YTD Trx	YTD Budget	YTD Over/(Under)	Annual Budget
Payroll	$ 15,863.04	$ 18,376.67	$ (2,513.63)	$ 142,617.15	$ 165,390.00	$ (22,772.85)	$ 220,520.00
Materials, Supplies & Equip	$ 5,078.49	$ 9,541.67	$ (4,463.18)	$ 29,727.37	$ 85,875.00	$ (56,147.63)	$ 114,500.00
Contract Services	$ 670.40	$ 3,266.67	$ (2,596.27)	$ 6,458.10	$ 29,400.00	$ (22,941.90)	$ 39,200.00
Training and Education	$ -	$ 1,616.67	$ (1,616.67)	$ 6,742.63	$ 14,550.00	$ (7,807.37)	$ 19,400.00
Administrative Expenses	$ 359.34	$ 4,343.67	$ (3,984.33)	$ 45,380.43	$ 39,093.00	$ 6,287.43	$ 52,124.00
Dues, Memberships, Licenses	$ -	$ 633.33	$ (633.33)	$ 975.00	$ 5,700.00	$ (4,725.00)	$ 7,600.00
Property Maintenance	$ 14.36	$ 1,333.33	$ (1,318.97)	$ 8,569.54	$ 12,000.00	$ (3,430.46)	$ 16,000.00
Utilities	$ 664.44	$ 1,397.50	$ (733.06)	$ 9,882.09	$ 12,577.50	$ (2,695.41)	$ 16,770.00
Fleet Maintenance	$ 5,366.03	$ 5,541.67	$ (175.64)	$ 31,386.34	$ 49,875.00	$ (18,488.66)	$ 66,500.00
Expenses:	**$ 28,016.10**	**$ 46,051.17**	**$ (18,035.07)**	**$ 281,738.65**	**$ 414,460.50**	**$ (132,721.85)**	**$ 552,614.00**
Net Income/Loss:	**$ (4,596.02)**	**$ (30,318.90)**	**$ 25,722.88**	**$ 440,763.75**	**$ 249,440.30**	**$ 191,323.45**	**$ 146,253.49**

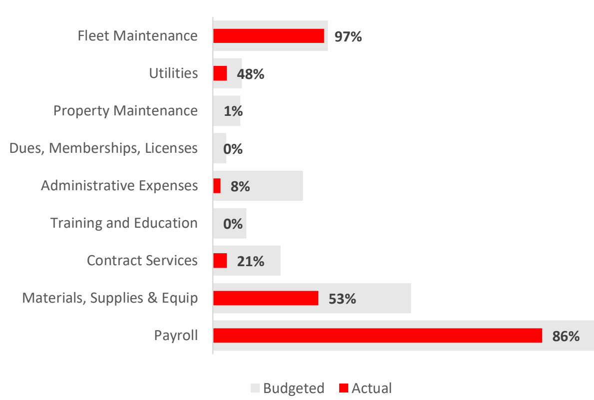
Current Month: District Income



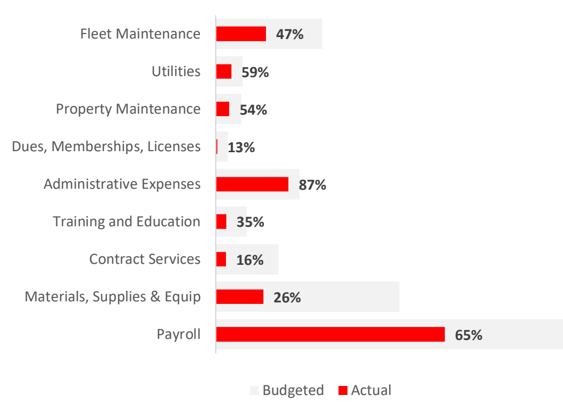
Current Month: District Expences (ranked)



Current Month: Budget vs Actual



YTD: Budget vs Actual



District Financial Report — September 2025

Banking and Investments

ColoTrust								
General Fund			**TABOR & Reserve**			**Capital Improvement**		
Beginning Balance:	$	452,343.97	Beginning Balance:	$	116,778.85	Beginning Balance:	$	423,983.62
Inflows:	$	17,458.33	Inflows:	$	415.35	Inflows:	$	1,507.96
Outflow:	$	50,000.00	Outflow:	$	-	Outflow:	$	-
Ending Balance:	**$**	**419,802.30**	***Ending Balance:***	**$**	**117,194.20**	***Ending Balance:***	**$**	**425,491.58**

Sunflower Bank						ColoTrust		
Operations			**Medical Billing**			**Allocated project savings acct**		
Operations Checking:	$	33,022.00	Beginning Balance:	$	30,961.70	Beginning Balance:	$	63,436.98
Inflows:	$	50,000.28	Inflows:	$	3,453.18	Inflows:	$	225.65
Outflow:	$	33,652.41	Outflow:	$	645.40	Outflow:	$	-
Ending Balance:	**$**	**49,369.87**	***Ending Balance:***	**$**	**33,769.48**	***Ending Balance:***	**$**	**63,662.63**

ColoTrust Available Funds:	$	**1,026,150.71**	Sunflower Available Funds:	$	**83,139.35**

Total ALL Accounts:	**$**	**1,109,290.06**
Total Avail Funds	**$**	**1,109,290.06**

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

Expenses: Actual vs. Budget

For the Month		Actual		Budget		Over/(Under)
District Income	$	32,997.38	$	15,732.27	$	17,265.11
District Expenses	$	23,383.74	$	46,051.17	$	(22,667.43)
Net Income/(Loss)	**$**	**9,613.64**	**$**	**(30,318.90)**	**$**	**39,932.54**

For the Year		Actual		Budget		Over/(Under)
District Income	$	722,502.40	$	663,900.80	$	58,601.60
District Expenses	$	281,738.65	$	414,460.50	$	(132,721.85)
Net Income/(Loss)	**$**	**440,763.75**	**$**	**249,440.30**	**$**	**191,323.45**

Budget Highlights

Month to Date			
Income:	$	17,265.11	Received more than expected
Expenses:	$	(22,667.43)	Spent less than expected
Year to Date:			
Income:	$	58,601.60	Received more than expected
Expenses:	$	(132,721.85)	Spent less than expected

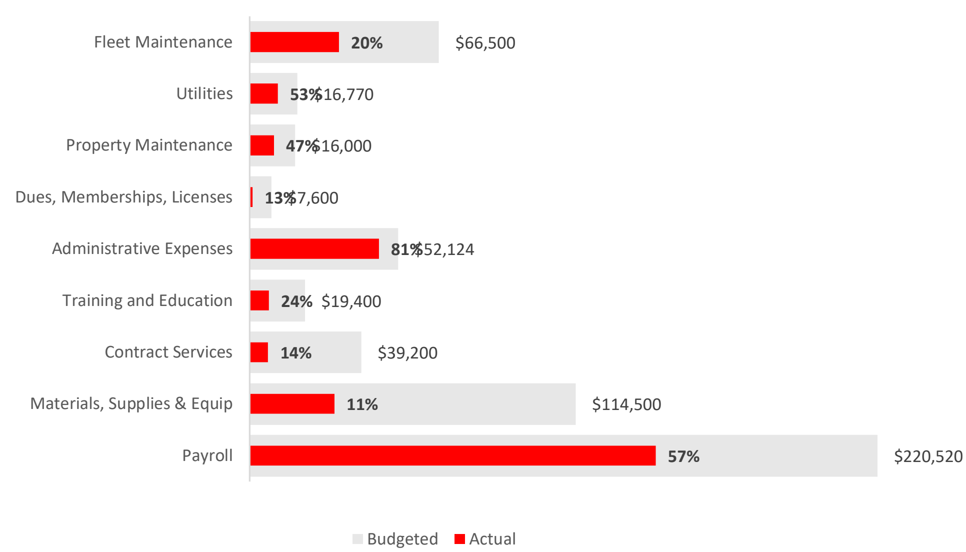
All other accounts have an expenditure variance from budget under $500.

Respectfully submitted,

Mike Brandt

SPCFPD Treasurer

Annual Budget: Budget vs Actual




Budgeted
Actual

Notes for Treasurer's Report

September 2025

Income this month

Property Tax: $11,642.35
Ownership tax: $4,238.35
Program and service income: $3,453.18
Interest: $4,223.50

Funds transferred

$50,000.00 transferred from General Fund to OPS account

Checks/Funds transferred

To:	AutoP	For	Sep-35
Apex waste	✓	Trash	$ 184.00
Boundtree		Medical Supplies	$ 1,627.98
Coaty and Woods		Legal	$ 25.00
Coleman/CarQuest		Fleet Maintenance	$ 1,861.91
CORE (2000)		Electrical Sta 3	$ 62.44
CORE (4700)		Electrical Sta 2	$ 108.70
CORE (7100)		Electrical Sta 1	$ 169.21
Curtis & Sons		Firefighter gear and pump	$ 717.73
First Due Rescue		Extrication equipent	$ 11,770.00
FPPA		Pension	$ 2,630.00
Highline (was South Park Tel)		Phone/Internet	$ 190.09
Knecht			$ 190.64
McCandless Truck Center		Vehicle repair	$ 4,041.04
Park Cty Road & Bridge		Fuel	$ 1,854.17
Picker, Barry		Reimbursement	$ 133.98
Pinnacol		Insurance	$ 802.00
Public Sector Health Care	✓	Health Insurance	$ 831.13
Scheffel, Ric		Reimbursement	$ 36.56
Uline		Fire Extinguishers, Env. Supp	$ 1,641.10
US Treasury		US Tax Witholding	$ 2,273.26
US Treasury		FUTA	$ 4.80
Visa		Aric's card	$ 7,369.52
Visa		Aaron's Card	$ 956.75

Mike Brandt–Treasurer–2025-10-07