

Treasurer's Report: October 2025

Southern Park County Fire Protection District

Mike Brandt, Treasurer

11/13/25

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Notes (Money Transfers, Checks, Information)

The Southern Park County Fire Protection District

Balance Sheet

As of October 31, 2025

	Oct 31, 25
ASSETS	
Current Assets	
Checking/Savings	
10000 · Bank Accounts	
10101 · ColoTrust - General Fund	388,468.22
10102 · ColoTrust - TABOR & Reserve	117,617.39
10103 · ColoTrust - Capital Improvement	426,753.06
10104 · Allocated project savings	63,892.54
10105 · Sunflower (Ops Checking)	25,920.43
10106 · Sunflower (MED Account)	34,774.95
10400 · Petty Cash	905.03
Total 10000 · Bank Accounts	1,058,331.62
Total Checking/Savings	1,058,331.62
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	1,060,961.81
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	135,013.68
12220 · 2007 Chevrolet Command truck	20,746.00
Total 12100 · Vehicles	1,270,344.47
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 October 31, 2025

	Oct 31, 25
12520 · Radio Equipment	82,459.29
Total 12500 · Equipment, Fixtures & Furniture	357,775.36
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	1,217,093.73
12107 · 2025 Subaru Outback	39,500.00
Total Fixed Assets	1,256,593.73
Other Assets	
11000 · Property Taxes Receivable	661,868.00
11011 · Cash with Treasurer	3,248.94
Total Other Assets	665,116.94
TOTAL ASSETS	2,982,672.48
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
20001 · Accounts Payable	38,917.66
Total Accounts Payable	38,917.66
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>	-1,874.37
17008 · Visa - 7798 <BP>	-2,445.83
17000 · Visa Cards - Other	-111.00
Total 17000 · Visa Cards	-3,146.53
Total Credit Cards	-3,146.53
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)	-1,935.31
Total 20100 · FPPA	1,225.62

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Accrual Basis

The Southern Park County Fire Protection District

Balance Sheet

As of October 31, 2025

	Oct 31, 25
20200 · Colorado State Taxes	
20201 · CO SUTA Payable	-674.29
20202 · CO WH Tax Payable	-1,410.00
20204 · FAMLI	478.49
Total 20200 · Colorado State Taxes	-1,605.80
20300 · Federal Taxes and Withholding	
20301 · Federal FUTA Payable	-10.27
Total 20300 · Federal Taxes and Withholding	-10.27
20000 · Payroll Liabilities - Other	4,610.79
Total 20000 · Payroll Liabilities	4,220.34
21000 · Deferred Revenue	661,868.00
2110 · Direct Deposit Liabilities	773.90
Total Other Current Liabilities	666,862.24
Total Current Liabilities	702,633.37
Total Liabilities	702,633.37
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	412,318.03
Total Equity	2,280,039.11
TOTAL LIABILITIES & EQUITY	2,982,672.48

The Southern Park County Fire Protection District

Profit & Loss

October 2025

	Oct 25
Ordinary Income/Expense	
Income	
40000 · General Revenue	
40100 · District Tax Collected	
40101 · Current Tax Collected	2,744.70
40104 · Specific Ownership Tax	5,061.40
Total 40100 · District Tax Collected	7,806.10
40200 · Interest Income	
40103 · Interest on Tax Collected	121.41
40201 · ColoTrust Interest Income	3,680.59
40202 · Sunflower Bank Interest Income	0.31
Total 40200 · Interest Income	3,802.31
40300 · Program and Service Income	
40301 · Donations	750.00
40303 · Medical Billing <Income>	1,734.21
40305 · Refunds	87.86
Total 40300 · Program and Service Income	2,572.07
Total 40000 · General Revenue	14,180.48
Total Income	14,180.48
Gross Profit	14,180.48
Expense	
20500 · Payroll Expenses	
20501 · FPPA Expenses	1,219.17
20502 · Chief's Salary	5,833.33
20503 · Shift Pay	1,400.00
20504 · Health Insurance Allowance	1,662.26
20505 · Company Payroll Expenses	841.78
20507 · Admin Pay	0.00
20508 · Exec Assistant	1,944.00
20500 · Payroll Expenses - Other	4,221.32
Total 20500 · Payroll Expenses	17,121.86
70000 · Services, Supplies & Equipment	
70100 · Materials, Supplies & Equipment	
70101 · Firefighting Supplies & Equip	650.29
70102 · Medical Supplies & Equipment	
Ambulance WiFi	80.16
70102 · Medical Supplies & Equipment - Other	379.30
Total 70102 · Medical Supplies & Equipment	459.46
70103 · Uniforms	142.99
70105 · Equipment Rental	50.00
Total 70100 · Materials, Supplies & Equipment	1,302.74
70200 · Contract Services	
70201 · Legal Services	120.00
70202 · Accounting Services	14,700.00
70204 · EMS Billing Services	728.74
Total 70200 · Contract Services	15,548.74

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Accrual Basis

The Southern Park County Fire Protection District

Profit & Loss

October 2025

	Oct 25
70400 · Administrative Expenses	
70401 · County Treasurer Fees	85.98
70403 · Legal Advertising and Filing	14.45
70406 · Insurance Expense	1,604.00
Total 70400 · Administrative Expenses	1,704.43
Total 70000 · Services, Supplies & Equipment	18,555.91
80000 · Building & Fleet Services	
80200 · Utilities	
80201 · Telephone Expense	50.14
80202 · Electric	
80202.1 · Station 1 electric	191.83
80202.2 · Station 2 electric	121.56
80202.3 · Station 3 electric	36.35
Total 80202 · Electric	349.74
80203 · Gas (LPG)	1,166.67
80204 · Trash	184.00
80205 · Internet	89.95
Total 80200 · Utilities	1,840.50
80300 · Fleet Maintenance	
80305 · Fire Apparatus	
80330 · Ambulances	2,361.01
80500 · Fleet Maint. General Supplies	
80501 · Vehicle Fuels	759.92
Total 80500 · Fleet Maint. General Supplies	759.92
Total 80305 · Fire Apparatus	3,120.93
Total 80300 · Fleet Maintenance	3,120.93
Total 80000 · Building & Fleet Services	4,961.43
Total Expense	40,639.20
Net Ordinary Income	-26,458.72
Net Income	-26,458.72

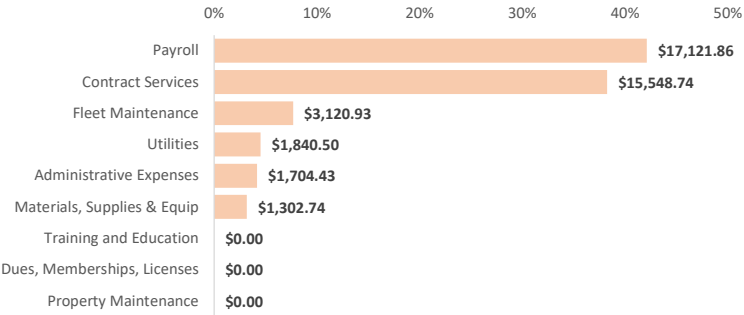
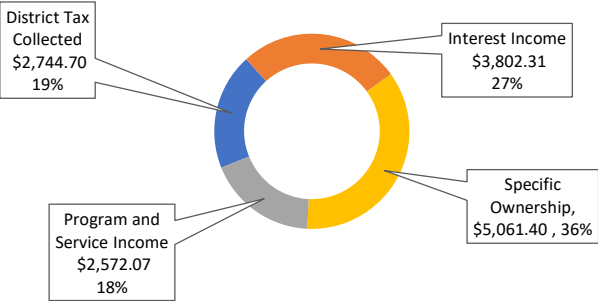
Monthly BudgetOctober 2025

Income							
	Transactions	Budget	Over/(Under)	YTD Trx	YTD Budget	YTD Over/(Under)	Annual Budget
District Tax Collected	\$ 2,744.70	\$ 4,262.13	\$ (1,517.43)	\$ 607,094.38	\$ 612,287.93	\$ (5,193.55)	\$ 624,367.49
Delinquent Taxes	\$ -	\$ -	\$ -	\$ (1,027.12)	\$ -	\$ (1,027.12)	\$ -
Interest Income	\$ 3,802.31	\$ 2,000.00	\$ 1,802.31	\$ 35,860.53	\$ 20,000.00	\$ 15,860.53	\$ 24,000.00
Specific Ownership	\$ 5,061.40	\$ 3,500.00	\$ 1,561.40	\$ 47,656.16	\$ 35,000.00	\$ 12,656.16	\$ 42,000.00
Program and Service Income	\$ 2,572.07	\$ 708.33	\$ 1,863.74	\$ 47,098.93	\$ 7,083.33	\$ 40,015.60	\$ 8,500.00
Income:	\$ 14,180.48	\$ 10,470.47	\$ 3,710.01	\$ 736,682.88	\$ 674,371.27	\$ 62,311.61	\$ 698,867.49

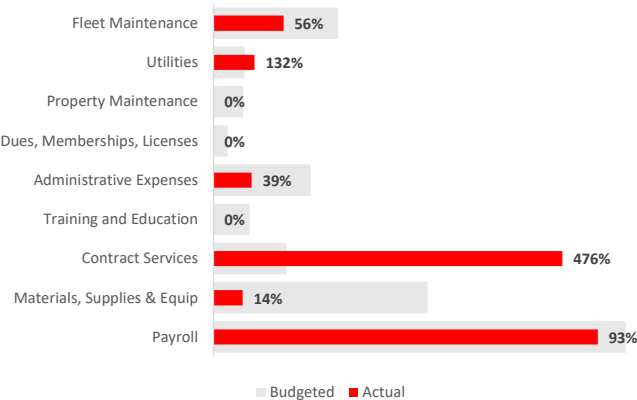
Expenses							
Payroll	\$ 17,121.86	\$ 18,376.67	\$ (1,254.81)	\$ 159,739.01	\$ 183,766.67	\$ (24,027.66)	\$ 220,520.00
Materials, Supplies & Equip	\$ 1,302.74	\$ 9,541.67	\$ (8,238.93)	\$ 31,030.11	\$ 95,416.67	\$ (64,386.56)	\$ 114,500.00
Contract Services	\$ 15,548.74	\$ 3,266.67	\$ 12,282.07	\$ 22,006.84	\$ 32,666.67	\$ (10,659.83)	\$ 39,200.00
Training and Education	\$ -	\$ 1,616.67	\$ (1,616.67)	\$ 6,742.63	\$ 16,166.67	\$ (9,424.04)	\$ 19,400.00
Administrative Expenses	\$ 1,704.43	\$ 4,343.67	\$ (2,639.24)	\$ 47,084.86	\$ 43,436.67	\$ 3,648.19	\$ 52,124.00
Dues, Memberships, Licenses	\$ -	\$ 633.33	\$ (633.33)	\$ 975.00	\$ 6,333.33	\$ (5,358.33)	\$ 7,600.00
Property Maintenance	\$ -	\$ 1,333.33	\$ (1,333.33)	\$ 8,569.54	\$ 13,333.33	\$ (4,763.79)	\$ 16,000.00
Utilities	\$ 1,840.50	\$ 1,397.50	\$ 443.00	\$ 11,722.59	\$ 13,975.00	\$ (2,252.41)	\$ 16,770.00
Fleet Maintenance	\$ 3,120.93	\$ 5,541.67	\$ (2,420.74)	\$ 34,507.27	\$ 55,416.67	\$ (20,909.40)	\$ 66,500.00
Expenses:	\$ 40,639.20	\$ 46,051.17	\$ (5,411.97)	\$ 322,377.85	\$ 460,511.67	\$ (138,133.82)	\$ 552,614.00

Net Income/Loss: \$ (26,458.72) \$ (35,580.70) \$ 9,121.98 \$ 414,305.03 \$ 213,859.60 \$ 200,445.43 \$ 146,253.49

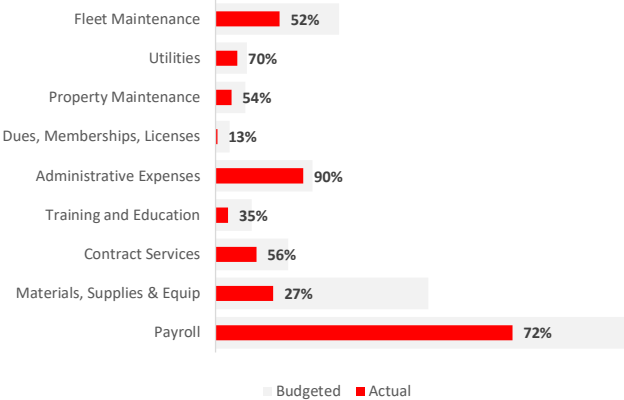
Current Month: District IncomeCurrent Month: District Expenses (ranked)



Current Month: Budget vs Actual



YTD: Budget vs Actual



District Financial Report

October 2025

Banking and Investments

ColoTrust					
General Fund		TABOR & Reserve		Capital Improvement	
Beginning Balance:	\$ 419,802.30	Beginning Balance:	\$ 117,194.20	Beginning Balance:	\$ 425,491.58
Inflows:	\$ 9,332.54		\$ 423.19	Inflows:	\$ 1,536.48
Outflow:	\$ 39,700.00	Outflow:	\$ -	Outflow:	\$ -
Ending Balance:	\$ 389,434.84	Ending Balance:	\$ 117,617.39	Ending Balance:	\$ 427,028.06

Sunflower Bank				Allocated project savings acct	
Operations		Medical Billing		Beginning Balance:	\$ 63,662.63
Operations Checking:	\$ 49,369.87	Beginning Balance:	\$ 33,769.48	Inflows:	\$ 229.91
Inflows:	\$ 40,538.17	Inflows:	\$ 1,734.21	Outflow:	\$ -
Outflow:	\$ 58,140.12	Outflow:	\$ 728.74	Ending Balance:	\$ 63,892.54
Ending Balance:	\$ 31,767.92	Ending Balance:	\$ 34,774.95	ColoTrust	

ColoTrust Available Funds:	\$ 997,972.83	Sunflower Available Funds:	\$ 66,542.87
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Total ALL Accounts:	\$ 1,064,515.70
Total Avail Funds	\$ 1,064,515.70

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

Expenses: Actual vs. Budget

For the Month	Actual	Budget	Over/(Under)
District Income	\$ 23,420.08	\$ 29,204.72	\$ (5,784.64)
District Expenses	\$ 40,639.20	\$ 46,051.17	\$ (5,411.97)
Net Income/(Loss)	\$ (17,219.12)	\$ (16,846.44)	\$ (372.68)

For the Year	Actual	Budget	Over/(Under)
District Income	\$ 736,682.88	\$ 674,371.27	\$ 62,311.61
District Expenses	\$ 322,377.85	\$ 460,511.67	\$ (138,133.82)
Net Income/(Loss)	\$ 414,305.03	\$ 213,859.60	\$ 200,445.43

Budget Highlights

Month to Date

Income:	\$ (5,784.64)	Received less than expected
Expenses:	\$ (5,411.97)	Spent less than expected

Year to Date:

Income:	\$ 62,311.61	Received more than expected
Expenses:	\$ (138,133.82)	Spent less than expected

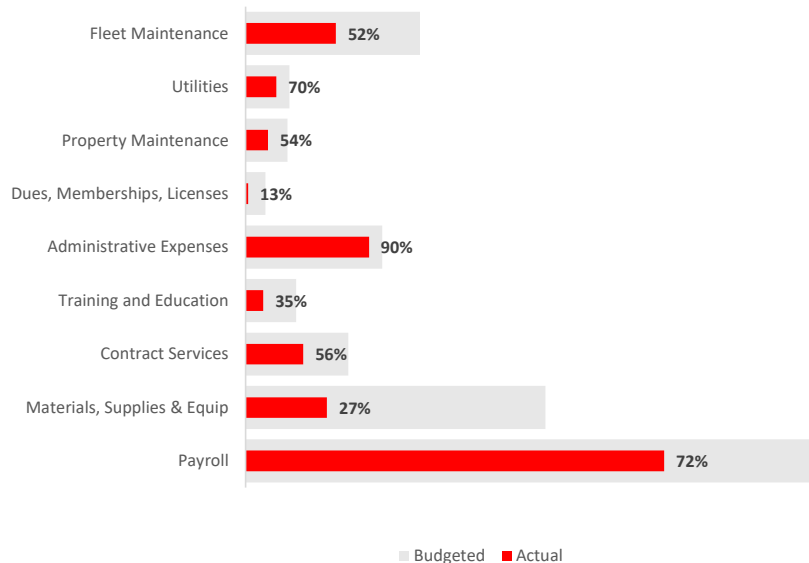
All other accounts have an expenditure variance from budget under \$500.

Respectfully submitted,

Mike Brandt

SPCFPD Treasurer

Annual Budget: Budget vs Actual



Notes for Treasurer's Report

October 2025

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Income this month

Property Tax: \$2,744.70

Ownership tax: \$5,061.40

Program and service income: \$2,572.07

Interest: \$3,802.31

Funds transferred

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

\$14,700.00 transferred from General Fund to OPS account for CBIZ invoice (Audit)

Checks/Funds transferred

To:	AutoPay	For	Oct-25
Apex waste	✓	Trash	\$ 184.00
Boundtree		Medical Supplies	\$ 723.10
CBIZ		Accounting firm	\$ 14,700.00
CO Dept of Labor (FAMLI+)		FAMLI+ program	\$ 169.34
CO Dept of Revenue		State Withholding Tax	\$ 1,410.00
CO State Treasurer		State Unemployment	\$ 80.76
Coaty and Woods		Legal	\$ 120.00
CoPro CFP		Extrication equipment	\$ 191.83
CORE (2000)		Electrical Sta 3	\$ 36.35
CORE (4700)		Electrical Sta 2	\$ 121.56
Curtis & Sons		Firefighter gear and pump	\$ 865.56
Faricy Ford		Ambulance repair	\$ 1,022.35
Faricy Boys		Truck repair	\$ 1,338.66
Firepenny Firefighter equipment		Pump & gear	\$ 1,893.72
FPPA		Pension	\$ 2,630.00
Fred's towing		Towing	\$ 400.00
Galls, LLC		Clothing	\$ 936.27
Highline		Phone/Internet	\$ 190.09
MileHgh Propane		Propane	\$ 1,166.67
Park Cty Road & Bridge		Fuel	\$ 759.92
Pinnacol		Insurance	\$ 802.00
Public Sector Health Care	✓	Health Insurance	\$ 1,662.26
QuickBooks		Payroll	\$ 9,787.85
US Treasury		US Tax Withholding	\$ 2,273.26
US Treasury		FUTA	\$ 4.80
Verizon (new)		Ambulance Wi-Fi	\$ 80.16
Visa		Aric's card	\$ 2,318.98
Visa		Aaron's Card	\$ 1,915.44

Mike Brandt–Treasurer–2025-11-04