

Treasurer's Report: November 2025

Southern Park County Fire Protection District

Mike Brandt, Treasurer

12/4/25

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The Southern Park County Fire Protection District

12/04/25

Balance Sheet

Accrual Basis

As of November 30, 2025

| | Nov 30, 25 |
|--|---------------------|
| ASSETS | |
| Current Assets | |
| Checking/Savings | |
| 10000 · Bank Accounts | |
| 10101 · ColoTrust - General Fund | 370,822.95 |
| 10102 · ColoTrust - TABOR & Reserve | 118,012.96 |
| 10103 · ColoTrust - Capital Improvement | 428,189.24 |
| 10104 · Allocated project savings | 64,107.42 |
| 10105 · Sunflower (Ops Checking) | 16,830.61 |
| 10106 · Sunflower (MED Account) | 36,214.25 |
| 10400 · Petty Cash | 905.03 |
| Total 10000 · Bank Accounts | 1,035,082.46 |
| Total Checking/Savings | 1,035,082.46 |
| 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 | 1,037,712.65 |
| 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 November 30, 2025

| | Nov 30, 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 | 2,959,423.32 |
| LIABILITIES & EQUITY | |
| Liabilities | |
| Current Liabilities | |
| Accounts Payable | |
| 20001 · Accounts Payable | 37,756.60 |
| Total Accounts Payable | 37,756.60 |
| Credit Cards | |
| 17000 · Visa Cards | |
| 17004 · Visa - 3672 <Chief> INACTIVE | 1,456.15 |
| 17005 · Visa - 3953 <mkb> | -217.36 |
| 17006 · Visa - 4563 Fire Chief>< | 5.89 |
| 17007 · Visa - 7491 <Chief AS> | -5,735.20 |
| 17008 · Visa - 7798 <BP> | -2,445.83 |
| 17000 · Visa Cards - Other | -111.00 |
| Total 17000 · Visa Cards | -7,047.35 |
| Total Credit Cards | -7,047.35 |
| 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) | -1,956.14 |
| Total 20100 · FPPA | 1,204.79 |

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12/04/25

Accrual Basis

The Southern Park County Fire Protection District

Balance Sheet

As of November 30, 2025

| | Nov 30, 25 |
|---|---------------------|
| 20200 · Colorado State Taxes | |
| 20201 · CO SUTA Payable | -674.29 |
| 20202 · CO WH Tax Payable | -1,410.00 |
| 20204 · FAMLI | 533.37 |
| Total 20200 · Colorado State Taxes | -1,550.92 |
| 20300 · Federal Taxes and Withholding | |
| 20301 · Federal FUTA Payable | -10.27 |
| Total 20300 · Federal Taxes and Withholding | -10.27 |
| 20000 · Payroll Liabilities - Other | 5,236.04 |
| Total 20000 · Payroll Liabilities | 4,879.64 |
| 21000 · Deferred Revenue | 661,868.00 |
| 2110 · Direct Deposit Liabilities | 9,493.11 |
| Total Other Current Liabilities | 676,240.75 |
| Total Current Liabilities | 706,950.00 |
| Total Liabilities | 706,950.00 |
| 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 | 384,752.24 |
| Total Equity | 2,252,473.32 |
| TOTAL LIABILITIES & EQUITY | 2,959,423.32 |

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12/04/25

Accrual Basis

The Southern Park County Fire Protection District

Profit & Loss

November 2025

| | Nov 25 |
|---|-----------|
| Ordinary Income/Expense | |
| Income | |
| 40000 · General Revenue | |
| 40100 · District Tax Collected | |
| 40101 · Current Tax Collected | 1,424.08 |
| 40104 · Specific Ownership Tax | 4,567.53 |
| Total 40100 · District Tax Collected | 5,991.61 |
| 40200 · Interest Income | |
| 40103 · Interest on Tax Collected | 113.15 |
| 40201 · ColoTrust Interest Income | 3,342.71 |
| 40202 · Sunflower Bank Interest Income | 0.20 |
| Total 40200 · Interest Income | 3,456.06 |
| 40300 · Program and Service Income | |
| 40301 · Donations | 200.00 |
| 40303 · Medical Billing <Income> | 1,439.30 |
| 40305 · Refunds | 179.97 |
| Total 40300 · Program and Service Income | 1,819.27 |
| Total 40000 · General Revenue | 11,266.94 |
| Total Income | 11,266.94 |
| Gross Profit | 11,266.94 |
| 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 | 720.69 |
| 20507 · Admin Pay | 600.00 |
| 20508 · Exec Assistant | 1,836.00 |
| 20500 · Payroll Expenses - Other | 4,221.51 |
| Total 20500 · Payroll Expenses | 16,711.83 |
| 70000 · Services, Supplies & Equipment | |
| 70100 · Materials, Supplies & Equipment | |
| 70102 · Medical Supplies & Equipment | |
| Ambulance WiFi | 80.02 |
| Total 70102 · Medical Supplies & Equipment | 80.02 |
| 70104 · Radios | 9,988.40 |
| 70105 · Equipment Rental | 50.00 |
| Total 70100 · Materials, Supplies & Equipment | 10,118.42 |
| 70400 · Administrative Expenses | |
| 70401 · County Treasurer Fees | 46.11 |
| 70406 · Insurance Expense | 409.00 |
| Total 70400 · Administrative Expenses | 455.11 |
| Total 70000 · Services, Supplies & Equipment | 10,573.53 |
| 80000 · Building & Fleet Services | |
| 80200 · Utilities | |
| 80201 · Telephone Expense | 50.14 |

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12/04/25

Accrual Basis

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

| | Nov 25 |
|---|-------------------|
| 80202 · Electric | |
| 80202.1 · Station 1 electric | 214.36 |
| 80202.2 · Station 2 electric | 125.56 |
| 80202.3 · Station 3 electric | 38.26 |
| | <hr/> |
| Total 80202 · Electric | 378.18 |
| 80204 · Trash | 368.00 |
| 80205 · Internet | 89.95 |
| | <hr/> |
| Total 80200 · Utilities | 886.27 |
| 80300 · Fleet Maintenance | |
| 80305 · Fire Apparatus | |
| 80340 · Other Fire Vehicles | 6,401.65 |
| 80500 · Fleet Maint. General Supplies | |
| 80501 · Vehicle Fuels | 358.15 |
| | <hr/> |
| Total 80500 · Fleet Maint. General Supplies | 358.15 |
| | <hr/> |
| Total 80305 · Fire Apparatus | 6,759.80 |
| | <hr/> |
| Total 80300 · Fleet Maintenance | 6,759.80 |
| | <hr/> |
| Total 80000 · Building & Fleet Services | 7,646.07 |
| | <hr/> |
| Total Expense | 34,931.43 |
| | <hr/> |
| Net Ordinary Income | -23,664.49 |
| | <hr/> |
| Net Income | -23,664.49 |
| | <hr/> <hr/> |

Monthly Budget

November 2025

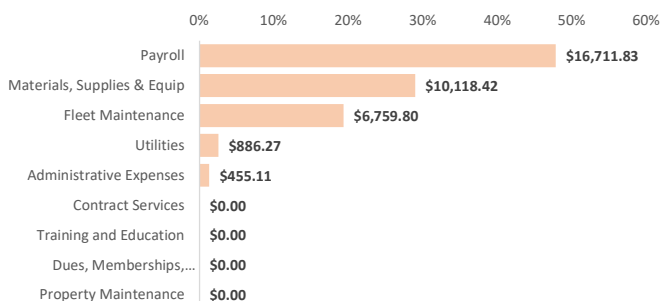
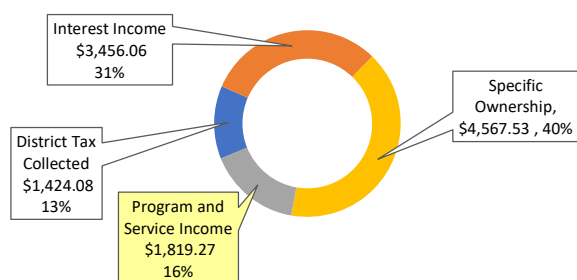
| Income | | | | | | | |
|----------------------------|---------------------|--------------------|--------------------|----------------------|----------------------|---------------------|----------------------|
| | Transactions | Budget | Over/(Under) | YTD Trx | YTD Budget | YTD Over/(Under) | Annual Budget |
| District Tax Collected | \$ 1,424.08 | \$ 953.64 | \$ 470.44 | \$ 608,518.46 | \$ 613,241.58 | \$ (4,723.12) | \$ 624,367.49 |
| Delinquent Taxes | \$ - | \$ - | \$ - | \$ (1,027.12) | \$ - | \$ (1,027.12) | \$ - |
| Interest Income | \$ 3,456.06 | \$ 2,000.00 | \$ 1,456.06 | \$ 39,316.59 | \$ 22,000.00 | \$ 17,316.59 | \$ 24,000.00 |
| Specific Ownership | \$ 4,567.53 | \$ 3,500.00 | \$ 1,067.53 | \$ 52,223.69 | \$ 38,500.00 | \$ 13,723.69 | \$ 42,000.00 |
| Program and Service Income | \$ 1,819.27 | \$ 708.33 | \$ 1,110.94 | \$ 48,918.20 | \$ 7,791.67 | \$ 41,126.53 | \$ 8,500.00 |
| Income: | \$ 11,266.94 | \$ 7,161.98 | \$ 4,104.96 | \$ 747,949.82 | \$ 681,533.24 | \$ 66,416.58 | \$ 698,867.49 |

| Expenses | | | | | | | |
|-----------------------------|---------------------|---------------------|-----------------------|----------------------|----------------------|------------------------|----------------------|
| Payroll | \$ 16,711.83 | \$ 18,376.67 | \$ (1,664.84) | \$ 176,450.84 | \$ 202,143.33 | \$ (25,692.49) | \$ 220,520.00 |
| Materials, Supplies & Equip | \$ 10,118.42 | \$ 9,541.67 | \$ 576.75 | \$ 41,148.53 | \$ 104,958.33 | \$ (63,809.80) | \$ 114,500.00 |
| Contract Services | \$ - | \$ 3,266.67 | \$ (3,266.67) | \$ 22,006.84 | \$ 35,933.33 | \$ (13,926.49) | \$ 39,200.00 |
| Training and Education | \$ - | \$ 1,616.67 | \$ (1,616.67) | \$ 6,742.63 | \$ 17,783.33 | \$ (11,040.70) | \$ 19,400.00 |
| Administrative Expenses | \$ 455.11 | \$ 4,343.67 | \$ (3,888.56) | \$ 47,539.97 | \$ 47,780.33 | \$ (240.36) | \$ 52,124.00 |
| Dues, Memberships, Licenses | \$ - | \$ 633.33 | \$ (633.33) | \$ 975.00 | \$ 6,966.67 | \$ (5,991.67) | \$ 7,600.00 |
| Property Maintenance | \$ - | \$ 1,333.33 | \$ (1,333.33) | \$ 8,569.54 | \$ 14,666.67 | \$ (6,097.13) | \$ 16,000.00 |
| Utilities | \$ 886.27 | \$ 1,397.50 | \$ (511.23) | \$ 12,608.86 | \$ 15,372.50 | \$ (2,763.64) | \$ 16,770.00 |
| Fleet Maintenance | \$ 6,759.80 | \$ 5,541.67 | \$ 1,218.13 | \$ 41,267.07 | \$ 60,958.33 | \$ (19,691.26) | \$ 66,500.00 |
| Expenses: | \$ 34,931.43 | \$ 46,051.17 | \$ (11,119.74) | \$ 357,309.28 | \$ 506,562.83 | \$ (149,253.55) | \$ 552,614.00 |

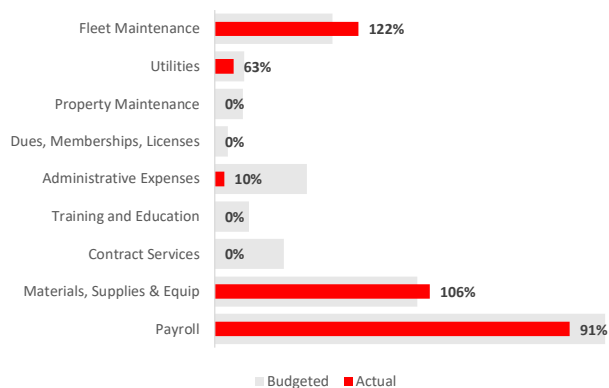
Net Income/Loss: \$ (23,664.49) \$ (38,889.19) \$ 15,224.70 \$ 390,640.54 \$ 174,970.41 \$ 215,670.13 \$ 146,253.49

Current Month: District Income

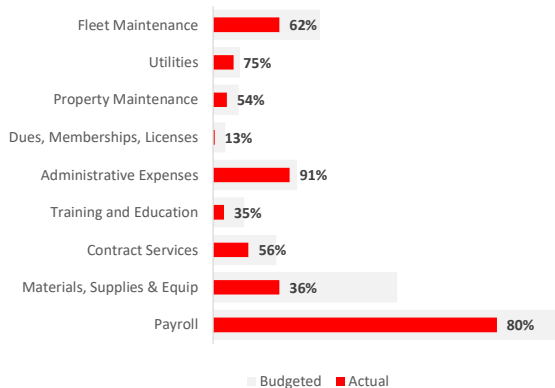
Current Month: District Expenses (ranked)



Current Month: Budget vs Actual



YTD: Budget vs Actual



District Financial Report

November 2025

Banking and Investments

| ColoTrust | | | | | |
|--------------------|---------------|--------------------|---------------|---------------------|---------------|
| General Fund | | TABOR & Reserve | | Capital Improvement | |
| Beginning Balance: | \$ 389,434.84 | Beginning Balance: | \$ 117,617.39 | Beginning Balance: | \$ 427,028.06 |
| Inflows: | \$ 7,354.73 | Inflows: | \$ 395.57 | Inflows: | \$ 1,436.18 |
| Outflow: | \$ 25,000.00 | Outflow: | \$ - | Outflow: | \$ - |
| Ending Balance: | \$ 371,789.57 | Ending Balance: | \$ 118,012.96 | Ending Balance: | \$ 428,464.24 |

| Sunflower Bank | | | | Allocated project savings acct | |
|----------------------|--------------|--------------------|--------------|--------------------------------|--------------|
| Operations | | Medical Billing | | Beginning Balance: | \$ 63,892.54 |
| Operations Checking: | \$ 31,767.92 | Beginning Balance: | \$ 34,774.95 | Inflows: | \$ 214.88 |
| Inflows: | \$ 27,686.07 | Inflows: | \$ 1,439.30 | Outflow: | \$ - |
| Outflow: | \$ 24,005.93 | Outflow: | \$ 171.92 | Ending Balance: | \$ 64,107.42 |
| Ending Balance: | \$ 35,448.06 | Ending Balance: | \$ 36,042.33 | ColoTrust | |

| | | | |
|----------------------------|---------------|----------------------------|--------------|
| ColoTrust Available Funds: | \$ 982,374.19 | Sunflower Available Funds: | \$ 71,490.39 |
|----------------------------|---------------|----------------------------|--------------|

| | |
|---------------------|-----------------|
| Total ALL Accounts: | \$ 1,053,864.58 |
| Total Avail Funds | \$ 1,053,864.58 |

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

Expenses: Actual vs. Budget

| For the Month | Actual | Budget | Over/(Under) |
|--------------------------|-----------------------|-----------------------|---------------------|
| District Income | \$ 11,266.94 | \$ 10,470.47 | \$ 796.47 |
| District Expenses | \$ 34,931.43 | \$ 46,051.17 | \$ (11,119.74) |
| Net Income/(Loss) | \$ (23,664.49) | \$ (35,580.70) | \$ 11,916.21 |

| For the Year | Actual | Budget | Over/(Under) |
|--------------------------|----------------------|----------------------|----------------------|
| District Income | \$ 747,949.82 | \$ 674,371.27 | \$ 73,578.55 |
| District Expenses | \$ 357,309.28 | \$ 460,511.67 | \$ (103,202.39) |
| Net Income/(Loss) | \$ 390,640.54 | \$ 213,859.60 | \$ 176,780.94 |

Budget Highlights

Month to Date

| | | |
|-----------|----------------|-----------------------------|
| Income: | \$ 796.47 | Received more than expected |
| Expenses: | \$ (11,119.74) | Spent less than expected |

Year to Date:

| | | |
|-----------|-----------------|-----------------------------|
| Income: | \$ 73,578.55 | Received more than expected |
| Expenses: | \$ (103,202.39) | Spent less than expected |

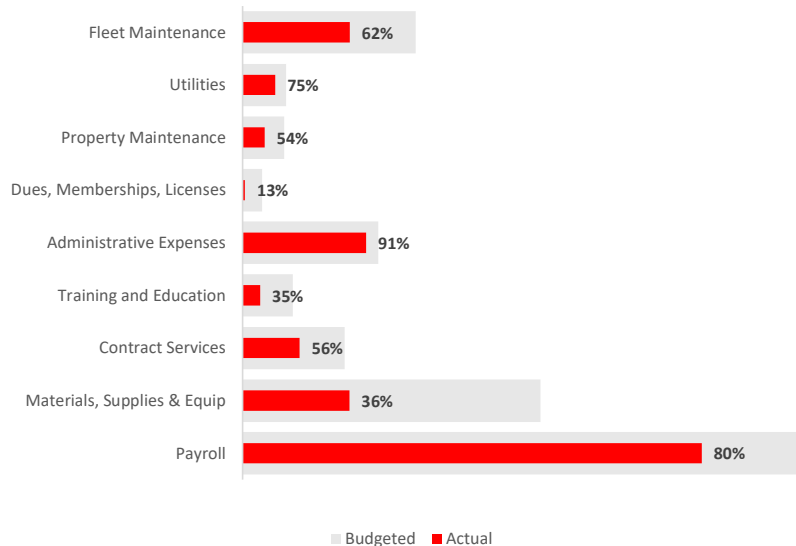
All other accounts have an expenditure variance from budget under \$500.

Respectfully submitted,

Mike Brandt

SPCFPD Treasurer

Annual Budget: Budget vs Actual

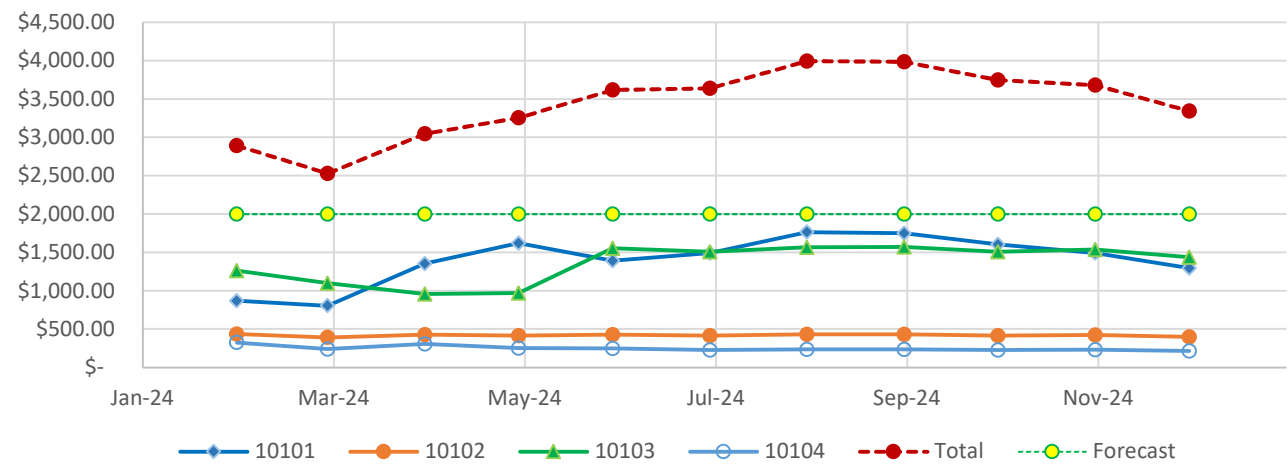


Total 2025 interest income YTD is \$37,736 . The average interest income for 2025 was >\$2,000 per month. Interest rates are dropping as the Fed makes rate changes. If the Fed trims interest rates further, we may find this income stream drops. Our budgets are set at \$2k/month, a conservative estimate. Interest for 2026 will drop if we spend capital allocated in our budget.

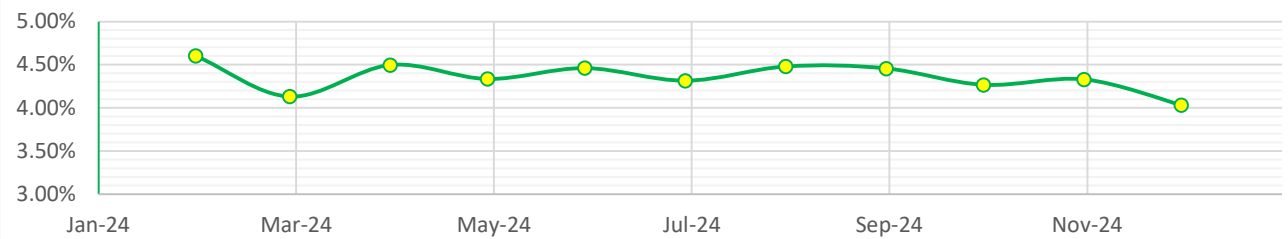
| | 10101 | 10102 | 10103 | 10104 | Total | Forecast | Annualized |
|------------|-------------|-----------|-------------|-----------|-------------|-------------|------------|
| 2024-01-31 | \$ 867.34 | \$ 435.89 | \$ 1,262.62 | \$ 325.68 | \$ 2,891.53 | \$ 2,000.00 | 4.60% |
| 2024-02-29 | \$ 804.25 | \$ 391.27 | \$ 1,096.91 | \$ 237.64 | \$ 2,530.07 | \$ 2,000.00 | 4.13% |
| 2024-03-31 | \$ 1,354.99 | \$ 427.67 | \$ 957.92 | \$ 305.54 | \$ 3,046.12 | \$ 2,000.00 | 4.50% |
| 2024-04-30 | \$ 1,621.62 | \$ 414.83 | \$ 967.72 | \$ 251.62 | \$ 3,255.79 | \$ 2,000.00 | 4.34% |
| 2024-05-30 | \$ 1,390.17 | \$ 428.10 | \$ 1,554.32 | \$ 244.82 | \$ 3,617.41 | \$ 2,000.00 | 4.46% |
| 2024-06-30 | \$ 1,492.00 | \$ 415.08 | \$ 1,507.04 | \$ 225.53 | \$ 3,639.65 | \$ 2,000.00 | 4.31% |
| 2024-07-31 | \$ 1,764.84 | \$ 431.16 | \$ 1,565.43 | \$ 234.20 | \$ 3,995.63 | \$ 2,000.00 | 4.48% |
| 2024-08-31 | \$ 1,749.03 | \$ 432.46 | \$ 1,570.00 | \$ 234.91 | \$ 3,986.40 | \$ 2,000.00 | 4.46% |
| 2024-09-30 | \$ 1,601.36 | \$ 415.35 | \$ 1,507.96 | \$ 225.65 | \$ 3,750.32 | \$ 2,000.00 | 4.27% |
| 2024-10-31 | \$ 1,491.01 | \$ 423.19 | \$ 1,536.49 | \$ 229.91 | \$ 3,680.60 | \$ 2,000.00 | 4.33% |
| 2024-11-30 | \$ 1,296.08 | \$ 395.57 | \$ 1,436.18 | \$ 214.88 | \$ 3,342.71 | \$ 2,000.00 | 4.03% |
| | | | | | \$ - | \$ 2,000.00 | |

| | | | | | | |
|-----|------------------------------------|-------------|--------------|-------------|--------------|-------------|
| YTD | \$ 15,432.69 | \$ 4,610.57 | \$ 14,962.59 | \$ 2,730.38 | \$ 37,736.23 | \$ 4,717.03 |
| | Compared with 2025 budget of \$24k | | | | \$ 13,736.23 | |

2025 Colorado Monthly \$\$ of Interest



Annualized Interest Rate by Month



Notes for Treasurer's Report

November 2025

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Income this month

Property Tax: \$1,424.08

Ownership tax: \$4567.53

Program and service income: \$1819.27

Interest: \$3,456.6

Funds transferred

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

Checks/Funds transferred

| To: | AutoPay | For | Nov-25 |
|--------------------------------|---------|--------------------|--------------|
| Apex waste | ✓ | Trash | \$ 184.00 |
| Bad Rock Automotive | | Fleet Maintenance | \$ 6,401.65 |
| Boundtree | | Medical Supplies | \$ 105.46 |
| CNC Technical Services | | Radios | \$ 662.58 |
| CORE (2000) | | Electrical Sta 3 | \$ 38.26 |
| CORE (4700) | | Electrical Sta 2 | \$ 125.26 |
| CORE (7100) | | Electrical Sta 1 | \$ 214.36 |
| First Responder Communications | | Radios | \$ 13,889.70 |
| FPPA | | Pension | \$ 2,630.00 |
| Highline (was South Park Tel) | | Phone/Internet | \$ 190.09 |
| Park Cty Road & Bridge | | Fuel | \$ 358.15 |
| Pinnacol | | Insurance | \$ 802.00 |
| Public Sector Health Care | ✓ | Health Insurance | \$ 831.13 |
| QuickBooks | | Payroll | \$ 10,285.50 |
| US Treasury | | US Tax Withholding | \$ 2,299.30 |
| US Treasury | | FUTA | \$ 6.60 |
| Verizon (new) | | Ambulance WiFi | \$ 80.02 |
| Visa | | Aric's card | \$ 3,860.83 |
| Visa | | Mike's card | \$ 39.99 |

Mike Brandt–Treasurer–2025-12-04