

Treasurer's Report: April 2025

Southern Park County Fire Protection District

Mike Brandt, Treasurer

5/13/25

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The Southern Park County Fire Protection District

Balance Sheet

As of April 30, 2025

	Apr 30, 25
ASSETS	
Current Assets	
Checking/Savings	
10000 · Bank Accounts	
10101 · ColoTrust - General Fund	299,019.88
10102 · ColoTrust - TABOR & Reserve	115,072.05
10103 · ColoTrust - Capital Improvement	417,786.83
10104 · Allocated project savings	69,790.12
10105 · Sunflower (Ops Checking)	24,303.99
10106 · Sunflower (MED Account)	20,884.74
10400 · Petty Cash	905.03
Total 10000 · Bank Accounts	947,762.64
Total Checking/Savings	947,762.64
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	950,392.83
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	102,097.73
12220 - 2007 Chevrolet Command truck	17,000.00
Total 12100 · Vehicles	1,213,937.57
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 April 30, 2025

05/07/25

Accrual Basis

	<u>Apr 30, 25</u>
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	1,160,024.25
12107 · 2025 Subaru Outback	39,500.00
Total Fixed Assets	1,199,524.25
Other Assets	
11000 · Property Taxes Receivable	661,868.00
11011 · Cash with Treasurer	3,248.94
Total Other Assets	665,116.94
TOTAL ASSETS	<u>2,815,034.02</u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
20001 · Accounts Payable	37,347.60
Total Accounts Payable	37,347.60
Credit Cards	
17000 · Visa Cards	
17004 · Visa - 3672 <Chief> INACTIVE	1,456.15
17005 · Visa - 3953 <mkb>	-65.00
17006 · Visa - 4563 Fire Chief><	5.89
17007 · Visa - 7491 <Chief AS>	234.10
17008 · Visa - 7798 <BP>	-1,199.41
17000 · Visa Cards - Other	-111.00
Total 17000 · Visa Cards	320.73
Total Credit Cards	320.73
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)	-2,860.33
Total 20100 · FPPA	-1,279.40
20200 · Colorado State Taxes	
20201 · CO SUTA Payable	-593.53
20204 · FAMI	137.08
Total 20200 · Colorado State Taxes	-456.45

The Southern Park County Fire Protection District

Balance Sheet

05/07/25

As of April 30, 2025

Accrual Basis

	<u>Apr 30, 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	566.01
Total 20000 · Payroll Liabilities	-1,180.11
21000 · Deferred Revenue	661,868.00
2110 · Direct Deposit Liabilities	773.90
Total Other Current Liabilities	661,461.79
Total Current Liabilities	699,130.12
Total Liabilities	699,130.12
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	248,182.82
Total Equity	2,115,903.90
TOTAL LIABILITIES & EQUITY	2,815,034.02

The Southern Park County Fire Protection District

Profit & Loss

April 2025

05/07/25

Accrual Basis

	Apr 25
Ordinary Income/Expense	
Income	
40000 · General Revenue	
40100 · District Tax Collected	
40101 · Current Tax Collected	74,913.58
40104 · Specific Ownership Tax	5,804.66
	80,718.24
Total 40100 · District Tax Collected	80,718.24
40200 · Interest Income	
40103 · Interest on Tax Collected	9.79
40201 · ColoTrust Interest Income	3,255.79
40202 · Sunflower Bank Interest Income	0.33
	3,265.91
Total 40200 · Interest Income	3,265.91
40300 · Program and Service Income	
40303 · Medical Billing <Income>	1,737.26
	1,737.26
Total 40300 · Program and Service Income	1,737.26
Total 40000 · General Revenue	85,721.41
Total Income	85,721.41
Gross Profit	85,721.41
Expense	
20500 · Payroll Expenses	
20501 · FPPA Expenses	1,219.17
20502 · Chief's Salary	5,833.33
20503 · Shift Pay	2,100.00
20504 · Health Insurance Allowance	831.13
20505 · Company Payroll Expenses	848.31
20507 · Admin Pay	800.00
20508 · Exec Assistant	1,944.00
20500 · Payroll Expenses - Other	4,226.72
	17,802.66
Total 20500 · Payroll Expenses	17,802.66
70000 · Services, Supplies & Equipment	
70100 · Materials, Supplies & Equipment	
70102 · Medical Supplies & Equipment	
Ambulance WiFi	80.02
	80.02
Total 70102 · Medical Supplies & Equipment	80.02
70105 · Equipment Rental	50.00
	130.02
Total 70100 · Materials, Supplies & Equipment	130.02
70200 · Contract Services	
70204 · EMS Billing Services	466.08
70206 · Calibration services	1,248.00
	1,714.08
Total 70200 · Contract Services	1,714.08
70400 · Administrative Expenses	
70401 · County Treasurer Fees	2,247.70
	2,247.70
Total 70400 · Administrative Expenses	2,247.70
Total 70000 · Services, Supplies & Equipment	4,091.80
80000 · Building & Fleet Services	
80100 · Property Maintenance	
80101 · Station Repairs and Maintenance	1,926.30
	1,926.30
Total 80100 · Property Maintenance	1,926.30

The Southern Park County Fire Protection District

Profit & Loss

05/07/25

April 2025

Accrual Basis

	<u>Apr 25</u>
80200 · Utilities	
80201 · Telephone Expense	50.14
80202 · Electric	400.66
80205 · Internet	89.95
Total 80200 · Utilities	<u>540.75</u>
80300 · Fleet Maintenance	
80305 · Fire Apparatus	
80500 · Fleet Maint. General Supplies	
80501 · Vehicle Fuels	860.04
Total 80500 · Fleet Maint. General Supplies	<u>860.04</u>
Total 80305 · Fire Apparatus	<u>860.04</u>
Total 80300 · Fleet Maintenance	<u>860.04</u>
Total 80000 · Building & Fleet Services	<u>3,327.09</u>
Total Expense	<u>25,221.55</u>
Net Ordinary Income	<u>60,499.86</u>
Net Income	<u><u>60,499.86</u></u>



Southern Park County Fire Protection District

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

Monthly Budget

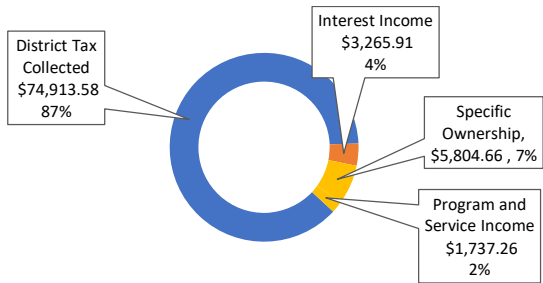
April 2025

Income							
	Transactions	Budget	Over/(Under)	YTD Trx	YTD Budget	YTD Over/(Under)	Annual Budget
District Tax Collected	\$ 74,913.58	\$ 88,199.82	\$ (13,286.24)	\$ 293,810.17	\$ 254,752.09	\$ 39,058.08	\$ 624,367.49
Delinquent Taxes	\$ -	\$ -	\$ -	\$ (758.16)	\$ -	\$ (758.16)	\$ -
Interest Income	\$ 3,265.91	\$ 2,000.00	\$ 1,265.91	\$ 11,734.88	\$ 8,000.00	\$ 3,734.88	\$ 24,000.00
Specific Ownership	\$ 5,804.66	\$ 3,500.00	\$ 2,304.66	\$ 18,673.68	\$ 14,000.00	\$ 4,673.68	\$ 42,000.00
Program and Service Income	\$ 1,737.26	\$ 708.33	\$ 1,028.93	\$ 29,874.05	\$ 2,833.33	\$ 27,040.72	\$ 8,500.00
Income:	\$ 85,721.41	\$ 94,408.15	\$ (8,686.74)	\$ 353,334.62	\$ 279,585.42	\$ 73,749.20	\$ 698,867.49

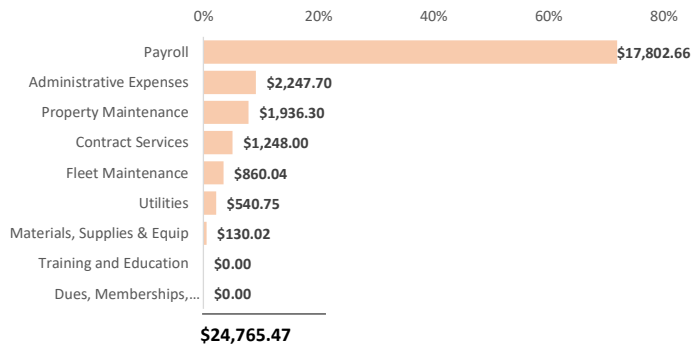
Expenses							
Payroll	\$ 17,802.66	\$ 18,376.67	\$ (574.01)	\$ 60,091.38	\$ 73,506.67	\$ (13,415.29)	\$ 220,520.00
Materials, Supplies & Equip	\$ 130.02	\$ 9,541.67	\$ (9,411.65)	\$ 7,990.15	\$ 38,166.67	\$ (30,176.52)	\$ 114,500.00
Contract Services	\$ 1,248.00	\$ 3,266.67	\$ (2,018.67)	\$ 3,530.64	\$ 13,066.67	\$ (9,536.03)	\$ 39,200.00
Training and Education		\$ 1,616.67	\$ (1,616.67)	\$ 350.84	\$ 6,466.67	\$ (6,115.83)	\$ 19,400.00
Administrative Expenses	\$ 2,247.70	\$ 4,343.67	\$ (2,095.97)	\$ 9,742.68	\$ 17,374.67	\$ (7,631.99)	\$ 52,124.00
Dues, Memberships, Licenses	\$ -	\$ 633.33	\$ (633.33)	\$ 975.00	\$ 2,533.33	\$ (1,558.33)	\$ 7,600.00
Property Maintenance	\$ 1,936.30	\$ 1,333.33	\$ 602.97	\$ 3,430.87	\$ 5,333.33	\$ (1,902.46)	\$ 16,000.00
Utilities	\$ 540.75	\$ 1,397.50	\$ (856.75)	\$ 6,047.20	\$ 5,590.00	\$ 457.20	\$ 16,770.00
Fleet Maintenance	\$ 860.04	\$ 5,541.67	\$ (4,681.63)	\$ 5,545.94	\$ 22,166.67	\$ (16,620.73)	\$ 66,500.00
Expenses:	\$ 24,765.47	\$ 46,051.17	\$ (21,285.70)	\$ 97,704.70	\$ 184,204.67	\$ (86,499.97)	\$ 552,614.00

Net Income/Loss: \$ 60,955.94 \$ 48,356.98 \$ 12,598.96 \$ 255,629.92 \$ 95,380.75 \$ 160,249.17 \$ 146,253.49

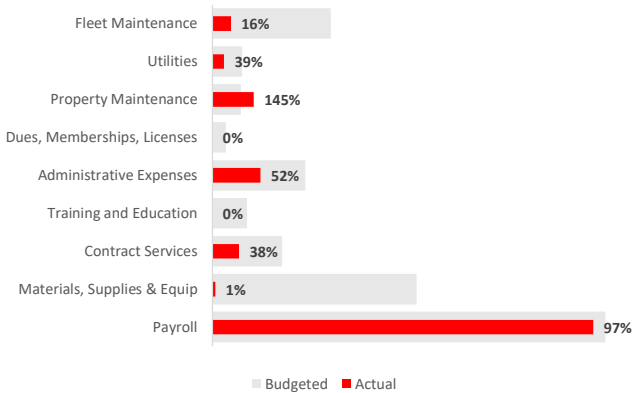
Current Month: District Income



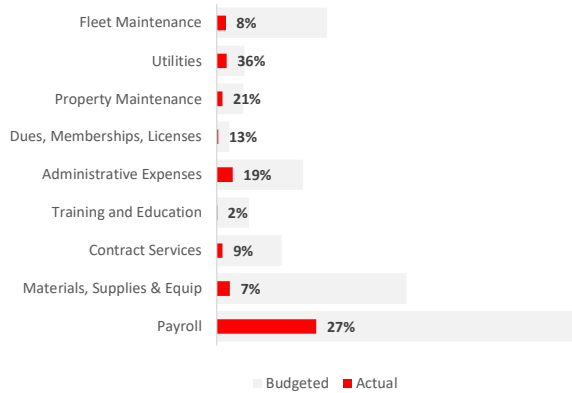
Current Month: District Expenses (ranked)



Current Month: Budget vs Actual



YTD: Budget vs Actual





Southern Park County Fire Protection District

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District Financial Report

April 2025

Banking and Investments

General Fund		ColoTrust Capital Reserve		Capital Improvement	
Beginning Balance:	\$ 404,884.55	Beginning Balance:	\$ 114,657.22	Beginning Balance:	\$ 256,819.11
Inflows:	\$ 80,101.95	Inflows:	\$ 414.83	Inflows:	\$ 160,967.72
Outflow:	\$ 185,000.00	Outflow:		Outflow:	
Ending Balance:	\$ 299,986.50	Ending Balance:	\$ 115,072.05	Ending Balance:	\$ 417,786.83

Sunflower Bank Operations		ColoTrust Medical Billing		ColoTrust Allocated project savings acct	
Capital Reserve:	\$ 59,330.94	Beginning Balance:	\$ 19,613.56	Beginning Balance:	\$ 69,538.50
Inflows:	\$ 25,000.33	Inflows:	\$ 1,737.26	Inflows:	\$ 251.62
Outflow:	\$ 49,402.61	Outflow:	\$ 466.08	Outflow:	
Ending Balance:	\$ 34,928.66	Ending Balance:	\$ 20,884.74	Ending Balance:	\$ 69,790.12

ColoTrust Available Funds:	\$ 902,635.50	Sunflower Available Funds:	\$ 55,813.40
Total ALL Accounts:	\$ 958,448.90		
Total Avail Funds	\$ 958,448.90		

Expenses: Actual vs. Budget

For the Month	Actual	Budget	Over/(Under)
District Income	\$ 85,721.41	\$ 94,408.15	\$ (8,686.74)
District Expenses	\$ 24,765.47	\$ 46,051.17	\$ (21,285.70)
Net Income/(Loss)	\$ 60,955.94	\$ 48,356.98	\$ 12,598.96

For the Year	Actual	Budget	Over/(Under)
District Income	\$ 353,334.62	\$ 279,585.42	\$ 73,749.20
District Expenses	\$ 97,704.70	\$ 184,204.67	\$ (86,499.97)
Net Income/(Loss)	\$ 255,629.92	\$ 95,380.75	\$ 160,249.17

Budget Highlights

Month to Date

Income: \$ (8,686.74) Received less than expected
Expenses: \$ (21,285.70) Spent less than expected

Year to Date:

Income: \$ 73,749.20 Received more than expected
Expenses: \$ (86,499.97) Spent less than expected

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

Respectfully submitted,

Mike Brandt

SPCFPD Treasurer

Notes for Treasurer's Report

April 2025

Income this month

Property Tax: \$74,913.58

Ownership tax: \$5804.66

Program and service income: \$1,737.26

Interest: \$ 3,265.91

Funds transferred

\$25,000 transferred from General Fund to OPS fund

\$160,000 transferred from General fund to CIP fund.

Checks/Funds transferred

To:	AutoPay	For	Apr-25
Apex waste (was Teller Cty Waste)	✓	Trash	\$ 184.00
CORE (2000)		Electrical Sta 3	\$ 34.08
CORE (4700)		Electrical Sta 2	\$ 109.00
CORE (7100)		Electrical Sta 1	\$ 257.58
Highline (was South Park Tel)		Phone/Internet	\$ 190.09
Park Cty Road & Bridge		Fuel	\$ 860.04
Pinnacol		Insurance	\$ 556.00
Public Sector Health Care	✓	Health Insurance	\$ 831.13
QuickBooks		Payroll	\$ 11,169.09
Verizon (new)		Ambulance WiFi	\$ 80.02
Visa		Aric's card	\$ 4,992.62
Visa		Barry's card	\$ 2,099.91
Visa		Mike's card	\$ 2,210.00
Curtis & Sons		Firefighter gear & pump	\$ 9,590.19
Four Mile Septic		Septic service	\$ 500.00
Johnny's Plumbing & Hydronics		Plumbing & Septic	\$ 1,426.30
ROI Fire		SCBA Purchase /Testing	\$ 1,248.00
Uline		Fire Extinguishers, Env. Supplies	\$ 242.58

Mike Brandt-Treasurer-2025-05-13