

Treasurer's Report: May 2025

Southern Park County Fire Protection District

Mike Brandt, Treasurer

6/5/25

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The Southern Park County Fire Protection District

Balance Sheet

06/04/25

As of May 31, 2025

Accrual Basis

	May 31, 25
ASSETS	
Current Assets	
Checking/Savings	
10000 · Bank Accounts	
10101 · ColoTrust - General Fund	394,231.27
10102 · ColoTrust - TABOR & Reserve	115,500.15
10103 · ColoTrust - Capital Improvement	419,341.15
10104 · Allocated project savings	62,742.34
10105 · Sunflower (Ops Checking)	18,729.48
10106 · Sunflower (MED Account)	23,096.22
10400 · Petty Cash	905.03
Total 10000 · Bank Accounts	1,034,545.64
Total Checking/Savings	1,034,545.64
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	1,037,175.83
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 Squad 9-2	114,640.33
12220 - 2007 Chevrolet Command truck	18,000.00
Total 12100 · Vehicles	1,227,480.17
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 May 31, 2025

06/04/25

Accrual Basis

	May 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	1,173,566.85
12107 · 2025 Subaru Outback	39,500.00
Total Fixed Assets	1,213,066.85
Other Assets	
11000 · Property Taxes Receivable	661,868.00
11011 · Cash with Treasurer	3,248.94
Total Other Assets	665,116.94
TOTAL ASSETS	2,915,359.62
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>	1,013.94
17006 · Visa - 4563 Fire Chief><	5.89
17007 · Visa - 7491 <Chief AS>	-1,180.43
17008 · Visa - 7798 <BP>	-1,438.66
17000 · Visa Cards - Other	-111.00
Total 17000 · Visa Cards	-254.11
Total Credit Cards	-254.11
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)	-2,881.16
Total 20100 · FPPA	-1,300.23
20200 · Colorado State Taxes	
20201 · CO SUTA Payable	-593.53
20204 · FAMILI	197.61
Total 20200 · Colorado State Taxes	-395.92

The Southern Park County Fire Protection District

Balance Sheet

06/04/25

As of May 31, 2025

Accrual Basis

	<u>May 31, 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	1,133.55
Total 20000 · Payroll Liabilities	-572.87
21000 · Deferred Revenue	661,868.00
2110 · Direct Deposit Liabilities	773.90
Total Other Current Liabilities	662,069.03
Total Current Liabilities	699,162.52
Total Liabilities	699,162.52
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	348,476.02
Total Equity	2,216,197.10
TOTAL LIABILITIES & EQUITY	<u>2,915,359.62</u>

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

	May 25
Ordinary Income/Expense	
Income	
40000 · General Revenue	
40100 · District Tax Collected	
40101 · Current Tax Collected	138,238.59
40104 · Specific Ownership Tax	4,225.17
40105 · Personal Property Exemption Col	95.00
Total 40100 · District Tax Collected	142,558.76
40200 · Interest Income	
40103 · Interest on Tax Collected	25.49
40201 · ColoTrust Interest Income	3,617.41
40202 · Sunflower Bank Interest Income	0.30
Total 40200 · Interest Income	3,643.20
40300 · Program and Service Income	
40303 · Medical Billing <Income>	2,612.30
Total 40300 · Program and Service Income	2,612.30
Total 40000 · General Revenue	148,814.26
Total Income	148,814.26
Gross Profit	148,814.26
Expense	
20500 · Payroll Expenses	
20501 · FPPA Expenses	1,219.17
20502 · Chief's Salary	5,833.34
20503 · Shift Pay	1,800.00
20504 · Health Insurance Allowance	831.13
20505 · Company Payroll Expenses	783.27
20507 · Admin Pay	600.00
20508 · Exec Assistant	2,052.00
20500 · Payroll Expenses - Other	4,222.25
Total 20500 · Payroll Expenses	17,341.16
70000 · Services, Supplies & Equipment	
70100 · Materials, Supplies & Equipment	
70101 · Firefighting Supplies & Equip	1,666.41
70102 · Medical Supplies & Equipment	
Ambulance WiFi	80.02
Total 70102 · Medical Supplies & Equipment	80.02
70105 · Equipment Rental	50.00
70106 · Office Supplies	78.94
Total 70100 · Materials, Supplies & Equipment	1,875.37
70200 · Contract Services	
70201 · Legal Services	390.00
70204 · EMS Billing Services	400.82
Total 70200 · Contract Services	790.82
70400 · Administrative Expenses	
70401 · County Treasurer Fees	3,834.03
70406 · Insurance Expense	19,929.00
Total 70400 · Administrative Expenses	23,763.03
Total 70000 · Services, Supplies & Equipment	26,429.22

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

06/04/25

Accrual Basis

	<u>May 25</u>
80000 · Building & Fleet Services	
80100 · Property Maintenance	
80101 · Station Repairs and Maintenance	649.56
Total 80100 · Property Maintenance	649.56
80200 · Utilities	
80201 · Telephone Expense	50.14
80202 · Electric	341.21
80204 · Trash	368.00
80205 · Internet	89.95
Total 80200 · Utilities	849.30
80300 · Fleet Maintenance	
80305 · Fire Apparatus	
80340 · Other Fire Vehicles	172.37
80500 · Fleet Maint. General Supplies	0.00
Total 80305 · Fire Apparatus	172.37
Total 80300 · Fleet Maintenance	172.37
Total 80000 · Building & Fleet Services	1,671.23
Total Expense	45,441.61
Net Ordinary Income	103,372.65
Net Income	<u><u>103,372.65</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

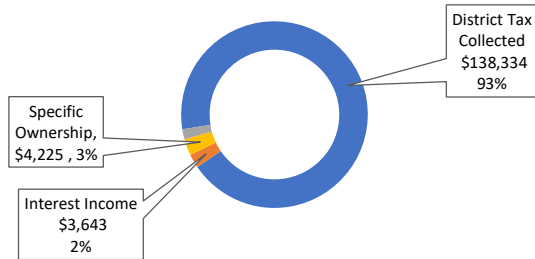
May 2025

Income							
	Transactions	Budget	Over/(Under)	YTD Actual	YTD Budget	YTD Over/(Under)	Annual Budget
District Tax Collected	\$ 138,334	\$ 201,725	\$ (63,392)	\$ 432,144	\$ 456,477	\$ (24,334)	\$ 624,367
Delinquent Taxes		\$ -	\$ -	\$ (758)	\$ -	\$ (758)	\$ -
Interest Income	\$ 3,643	\$ 2,000	\$ 1,643	\$ 15,378	\$ 10,000	\$ 5,378	\$ 24,000
Specific Ownership	\$ 4,225	\$ 3,500	\$ 725	\$ 22,899	\$ 17,500	\$ 5,399	\$ 42,000
Program and Service Income	\$ 2,612	\$ 708	\$ 1,904	\$ 32,486	\$ 3,542	\$ 28,945	\$ 8,500
Income:	\$ 148,814	\$ 207,934	\$ (59,119)	\$ 502,149	\$ 487,519	\$ 14,630	\$ 698,867

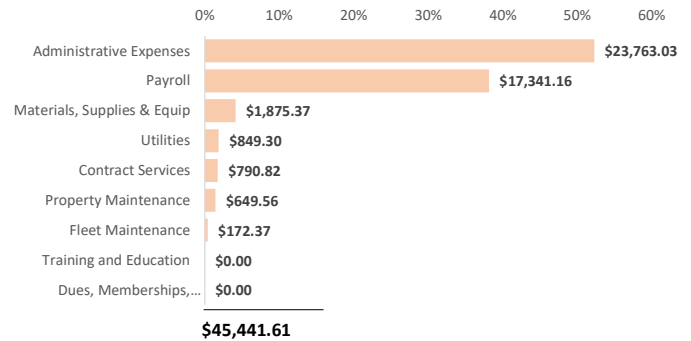
Expenses							
Payroll	\$ 17,341	\$ 18,377	\$ (1,036)	\$ 77,433	\$ 91,883	\$ (14,451)	\$ 220,520
Materials, Supplies & Equip	\$ 1,875	\$ 9,542	\$ (7,666)	\$ 9,866	\$ 47,708	\$ (37,843)	\$ 114,500
Contract Services	\$ 791	\$ 3,267	\$ (2,476)	\$ 4,321	\$ 16,333	\$ (12,012)	\$ 39,200
Training and Education	\$ -	\$ 1,617	\$ (1,617)	\$ 351	\$ 8,083	\$ (7,732)	\$ 19,400
Administrative Expenses	\$ 23,763	\$ 4,344	\$ 19,419	\$ 33,506	\$ 21,718	\$ 11,787	\$ 52,124
Dues, Memberships, Licenses		\$ 633	\$ (633)	\$ 975	\$ 3,167	\$ (2,192)	\$ 7,600
Property Maintenance	\$ 650	\$ 1,333	\$ (684)	\$ 4,080	\$ 6,667	\$ (2,586)	\$ 16,000
Utilities	\$ 849	\$ 1,398	\$ (548)	\$ 6,897	\$ 6,988	\$ (91)	\$ 16,770
Fleet Maintenance	\$ 172	\$ 5,542	\$ (5,369)	\$ 5,718	\$ 27,708	\$ (21,990)	\$ 66,500
Expenses:	\$ 45,442	\$ 46,051	\$ (610)	\$ 143,146	\$ 230,256	\$ (87,110)	\$ 552,614

Net Income/Loss: \$ 103,373 \$ 161,882 \$ (58,510) \$ 359,003 \$ 257,263 \$ 101,739 \$ 146,253

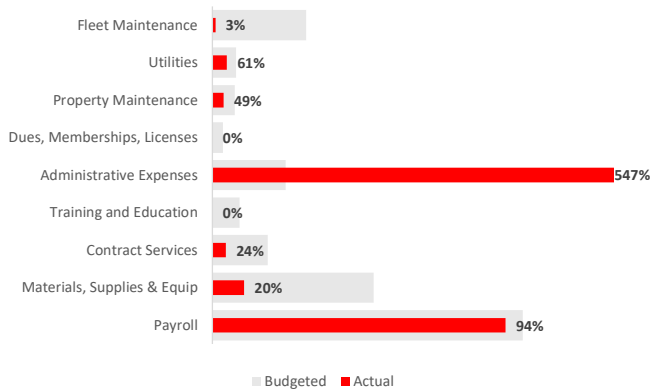
Current Month: District Income



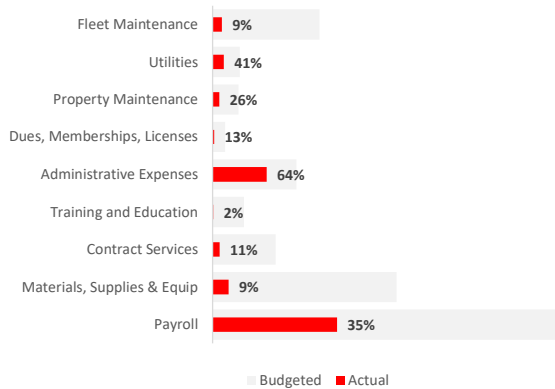
Current Month: District Expenses (ranked)



Current Month: Budget vs Actual



YTD: Budget vs Actual





Southern Park County Fire Protection District

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District Financial Report May 2025

Banking and Investments

General Fund		ColoTrust Capital Reserve		ColoTrust Capital Improvement	
Beginning Balance:	\$ 299,986.50	Beginning Balance:	\$ 115,072.05	Beginning Balance:	\$ 417,786.83
Inflows:	\$ 140,140.39	Inflows:	\$ 428.10	Inflows:	\$ 1,554.32
Outflow:	\$ 44,929.00	Outflow:		Outflow:	
Ending Balance:	\$ 395,197.89	Ending Balance:	\$ 115,500.15	Ending Balance:	\$ 419,341.15

Sunflower Bank Operations		Medical Billing		ColoTrust Allocated project savings acct	
Beginning Balance:	\$ 34,928.66	Beginning Balance:	\$ 20,884.74	Beginning Balance:	\$ 69,790.12
Inflows:	\$ 52,221.90	Inflows:	\$ 2,612.30	Inflows:	\$ 244.82
Outflow:	\$ 41,206.83	Outflow:	\$ 400.82	Outflow:	\$ 7,292.60
Ending Balance:	\$ 45,943.73	Ending Balance:	\$ 23,096.22	Ending Balance:	\$ 62,742.34

ColoTrust Available Funds:	\$ 930,039.19	Sunflower Available Funds:	\$ 69,039.95
Total ALL Accounts: \$ 1,061,821.48		Total Avail Funds \$ 1,061,821.48	

Expenses: Actual vs. Budget

For the Month	Actual	Budget	Over/(Under)
District Income	\$ 148,814.26	\$ 207,933.55	\$ (59,119.29)
District Expenses	\$ 45,441.61	\$ 46,051.17	\$ (609.56)
Net Income/(Loss)	\$ 103,372.65	\$ 161,882.38	\$ (58,509.73)

For the Year	Actual	Budget	Over/(Under)
District Income	\$ 432,143.76	\$ 487,518.97	\$ (55,375.21)
District Expenses	\$ 143,146.31	\$ 230,255.83	\$ (87,109.52)
Net Income/(Loss)	\$ 288,997.45	\$ 257,263.13	\$ 31,734.32

Budget Highlights

Month to Date	
Income:	\$ (59,119.29) Received less than expected
Expenses:	\$ (609.56) Spent less than expected
Year to Date:	
Income:	\$ (55,375.21) Received less than expected
Expenses:	\$ (87,109.52) Spent less than expected

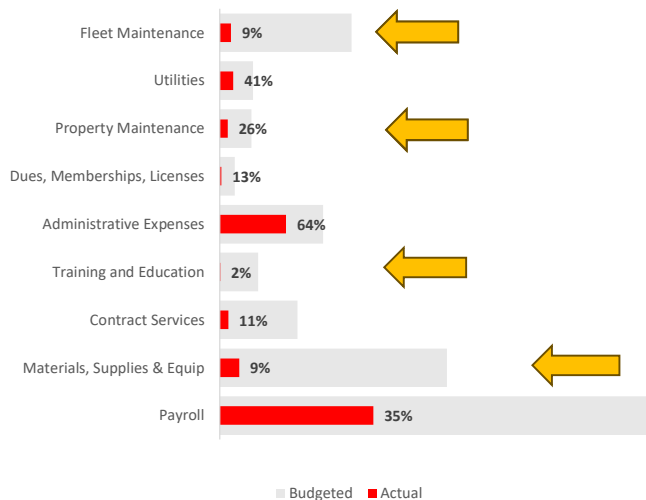
All other accounts have an expenditure variance from budget under \$500.

Respectfully submitted,

Mike Brandt

SPCFPD Treasurer

Annual Budget: Budget vs Actual



Notes for Treasurer's Report

May 2025

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Income this month

Property Tax: \$138,238.59

Ownership tax: \$4,225.17

Program and service income: \$2,612.30

Interest: \$ 3,643.20

Funds transferred

\$44,929.00 transferred from General Fund to OPS fund

\$7,292.60 transferred from Allocated fund to OPS fund.

Checks/Funds transferred

To:	AutoPay	For	May-25
Apex waste (was Teller Cty Waste)	✓	Trash	\$ 368.00
CO Dept of Labor (FAMLI+)		FAMLI+ program	\$ 133.65
CO Dept of Revenue		State Withholding Tax	\$ 1,069.00
CO State Treasurer		State Unemployment	\$ 69.26
Coaty and Woods		Legal	\$ 390.00
CORE (2000)		Electrical Sta 3	\$ 31.70
CORE (4700)		Electrical Sta 2	\$ 111.54
CORE (7100)		Electrical Sta 1	\$ 197.97
FPPA		Pension	\$ 5,260.00
Highline (was South Park Tel)		Phone/Internet	\$ 190.09
Public Sector Health Care	✓	Health Insurance	\$ 831.13
QuickBooks		Payroll	\$ 10,778.57
US Treasury		US Tax Withholding	\$ 5,008.64
US Treasury		FUTA	\$ 59.10
Verizon (new)		Ambulance WiFi	\$ 80.02
Visa		Aric's card	\$ 2,020.37
Visa		Barry's card	\$ 2,488.86
Canon Rental		Rental equipment	\$ 224.00
First Responder Communications		Radios	\$ 7,292.60
Gary Powell Mechanical		HVAC	\$ 649.56
J & J Custom Fire		Pumps and controls	\$ 5,250.00
Knecht			\$ 264.87
Skedco		Rope rescue	\$ 1,401.54
Scheffel, Ric		Reimbursement	\$ 172.37

Mike Brandt–Treasurer–2025-06-04