

Treasurer's Report: June 2025

Southern Park County Fire Protection District

Mike Brandt, Treasurer

7/11/25

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The Southern Park County Fire Protection District

Balance Sheet

As of June 30, 2025

	Jun 30, 25
ASSETS	
Current Assets	
Checking/Savings	
10000 · Bank Accounts	
10101 · ColoTrust - General Fund	408,818.27
10102 · ColoTrust - TABOR & Reserve	115,915.23
10103 · ColoTrust - Capital Improvement	420,573.19
10104 · Allocated project savings	62,967.87
10105 · Sunflower (Ops Checking)	10,523.25
10106 · Sunflower (MED Account)	24,472.05
10400 · Petty Cash	905.03
Total 10000 · Bank Accounts	1,044,174.89
Total Checking/Savings	1,044,174.89
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	1,046,805.08
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	116,838.31
12220 - 2007 Chevrolet Command truck	18,000.00
Total 12100 · Vehicles	1,229,678.15
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

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Balance Sheet

Accrual Basis

As of June 30, 2025

	Jun 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	1,175,764.83
12107 · 2025 Subaru Outback	39,500.00
Total Fixed Assets	1,215,264.83
Other Assets	
11000 · Property Taxes Receivable	661,868.00
11011 · Cash with Treasurer	3,248.94
Total Other Assets	665,116.94
TOTAL ASSETS	2,927,186.85
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>	95.00
17006 · Visa - 4563 Fire Chief><	5.89
17007 · Visa - 7491 <Chief AS>	254.96
17008 · Visa - 7798 <BP>	-1,438.66
17000 · Visa Cards - Other	-111.00
Total 17000 · Visa Cards	262.34
Total Credit Cards	262.34
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)	-2,901.99
Total 20100 · FPPA	-1,321.06
20200 · Colorado State Taxes	
20201 · CO SUTA Payable	-593.53
20204 · FAMILI	253.14
Total 20200 · Colorado State Taxes	-340.39

The Southern Park County Fire Protection District

07/10/25

Balance Sheet

Accrual Basis

As of June 30, 2025

	<u>Jun 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	1,640.24
Total 20000 · Payroll Liabilities	-31.48
21000 · Deferred Revenue	661,868.00
2110 · Direct Deposit Liabilities	773.90
Total Other Current Liabilities	662,610.42
Total Current Liabilities	700,220.36
Total Liabilities	700,220.36
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	359,245.41
Total Equity	2,226,966.49
TOTAL LIABILITIES & EQUITY	2,927,186.85

The Southern Park County Fire Protection District

Profit & Loss

June 2025

07/10/25

Accrual Basis

	Jun 25
Ordinary Income/Expense	
Income	
40000 · General Revenue	
40100 · District Tax Collected	
40101 · Current Tax Collected	35,062.43
40104 · Specific Ownership Tax	3,963.83
Total 40100 · District Tax Collected	39,026.26
40200 · Interest Income	
40103 · Interest on Tax Collected	124.34
40201 · ColoTrust Interest Income	3,639.65
40202 · Sunflower Bank Interest Income	0.20
Total 40200 · Interest Income	3,764.19
40300 · Program and Service Income	
40301 · Donations	50.00
40303 · Medical Billing <Income>	1,145.83
40305 · Refunds	172.00
40309 · Burn permits	70.00
Total 40300 · Program and Service Income	1,437.83
Total 40000 · General Revenue	44,228.28
Total Income	44,228.28
Gross Profit	44,228.28
Expense	
20500 · Payroll Expenses	
20501 · FPPA Expenses	1,219.17
20502 · Chief's Salary	5,833.33
20503 · Shift Pay	1,650.00
20504 · Health Insurance Allowance	831.13
20505 · Company Payroll Expenses	695.06
20507 · Admin Pay	600.00
20508 · Exec Assistant	1,188.00
20500 · Payroll Expenses - Other	4,218.15
Total 20500 · Payroll Expenses	16,234.84
70000 · Services, Supplies & Equipment	
70100 · Materials, Supplies & Equipment	
70101 · Firefighting Supplies & Equip	1,581.53
70102 · Medical Supplies & Equipment	
Ambulance WiFi	80.02
70102 · Medical Supplies & Equipment - Other	69.85
Total 70102 · Medical Supplies & Equipment	149.87
70105 · Equipment Rental	50.00
70106 · Office Supplies	
Software	12.99
Total 70106 · Office Supplies	12.99
Total 70100 · Materials, Supplies & Equipment	1,794.39
70200 · Contract Services	
70201 · Legal Services	110.00
70204 · EMS Billing Services	45.00
Total 70200 · Contract Services	155.00

The Southern Park County Fire Protection District

Profit & Loss

07/10/25

June 2025

Accrual Basis

	<u>Jun 25</u>
70300 · Training and Education	
70301 · Fire Training	700.00
70300 · Training and Education - Other	160.00
Total 70300 · Training and Education	860.00
70400 · Administrative Expenses	
70401 · County Treasurer Fees	1,055.60
70406 · Insurance Expense	799.00
70450 · General Administrative Expenses	
70453 · Travel Expense	502.79
Total 70450 · General Administrative Expenses	502.79
Total 70400 · Administrative Expenses	2,357.39
Total 70000 · Services, Supplies & Equipment	5,166.78
80000 · Building & Fleet Services	
80100 · Property Maintenance	
80101 · Station Repairs and Maintenance	486.39
Total 80100 · Property Maintenance	486.39
80200 · Utilities	
80201 · Telephone Expense	50.14
80202 · Electric	365.61
80204 · Trash	184.00
80205 · Internet	89.95
Total 80200 · Utilities	689.70
80300 · Fleet Maintenance	
80305 · Fire Apparatus	
80340 · Other Fire Vehicles	4,956.47
80500 · Fleet Maint. General Supplies	
80501 · Vehicle Fuels	1,432.71
80500 · Fleet Maint. General Supplies - Other	127.33
Total 80500 · Fleet Maint. General Supplies	1,560.04
Total 80305 · Fire Apparatus	6,516.51
Total 80300 · Fleet Maintenance	6,516.51
Total 80000 · Building & Fleet Services	7,692.60
Total Expense	29,094.22
Net Ordinary Income	15,134.06
Net Income	15,134.06



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

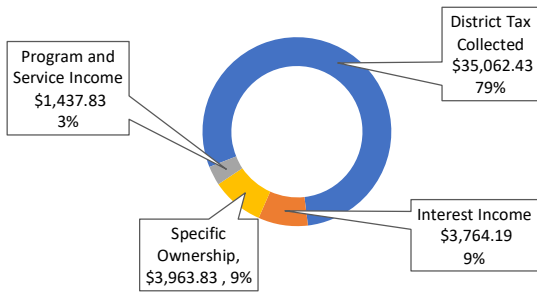
June 2025

Income							
	Transactions	Budget	Over/(Under)	YTD Actual	YTD Budget	YTD Over/(Under)	Annual Budget
District Tax Collected	\$ 35,062.43	\$ 33,494.99	\$ 1,567.44	\$ 467,206.19	\$ 489,972.29	\$ (22,766.10)	\$ 624,367.49
Delinquent Taxes		\$ -	\$ -	\$ (758.16)	\$ -	\$ (758.16)	\$ -
Interest Income	\$ 3,764.19	\$ 2,000.00	\$ 1,764.19	\$ 19,142.27	\$ 12,000.00	\$ 7,142.27	\$ 24,000.00
Specific Ownership	\$ 3,963.83	\$ 3,500.00	\$ 463.83	\$ 26,862.68	\$ 21,000.00	\$ 5,862.68	\$ 42,000.00
Program and Service Income	\$ 1,437.83	\$ 708.33	\$ 729.50	\$ 33,924.18	\$ 4,250.00	\$ 29,674.18	\$ 8,500.00
Income:	\$ 44,228.28	\$ 39,703.32	\$ 4,524.96	\$ 546,377.16	\$ 527,222.29	\$ 19,154.87	\$ 698,867.49

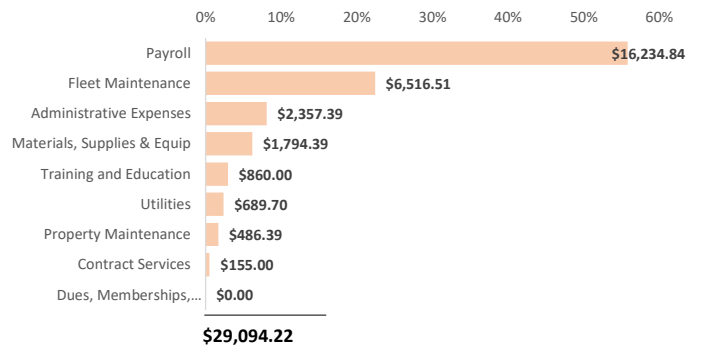
Expenses							
Payroll	\$ 16,234.84	\$ 18,376.67	\$ (2,141.83)	\$ 93,667.38	\$ 110,260.00	\$ (16,592.62)	\$ 220,520.00
Materials, Supplies & Equip	\$ 1,794.39	\$ 9,541.67	\$ (7,747.28)	\$ 11,659.91	\$ 57,250.00	\$ (45,590.09)	\$ 114,500.00
Contract Services	\$ 155.00	\$ 3,266.67	\$ (3,111.67)	\$ 4,476.46	\$ 19,600.00	\$ (15,123.54)	\$ 39,200.00
Training and Education	\$ 860.00	\$ 1,616.67	\$ (756.67)	\$ 1,210.84	\$ 9,700.00	\$ (8,489.16)	\$ 19,400.00
Administrative Expenses	\$ 2,357.39	\$ 4,343.67	\$ (1,986.28)	\$ 35,863.10	\$ 26,062.00	\$ 9,801.10	\$ 52,124.00
Dues, Memberships, Licenses	\$ -	\$ 633.33	\$ (633.33)	\$ 975.00	\$ 3,800.00	\$ (2,825.00)	\$ 7,600.00
Property Maintenance	\$ 486.39	\$ 1,333.33	\$ (846.94)	\$ 4,566.82	\$ 8,000.00	\$ (3,433.18)	\$ 16,000.00
Utilities	\$ 689.70	\$ 1,397.50	\$ (707.80)	\$ 7,586.20	\$ 8,385.00	\$ (798.80)	\$ 16,770.00
Fleet Maintenance	\$ 6,516.51	\$ 5,541.67	\$ 974.84	\$ 12,234.82	\$ 33,250.00	\$ (21,015.18)	\$ 66,500.00
Expenses:	\$ 29,094.22	\$ 46,051.17	\$ (16,956.95)	\$ 172,240.53	\$ 276,307.00	\$ (104,066.47)	\$ 552,614.00

Net Income/Loss: \$ 15,134.06 \$ (6,347.85) \$ 21,481.91 \$ 374,136.63 \$ 250,915.29 \$ 123,221.34 \$ 146,253.49

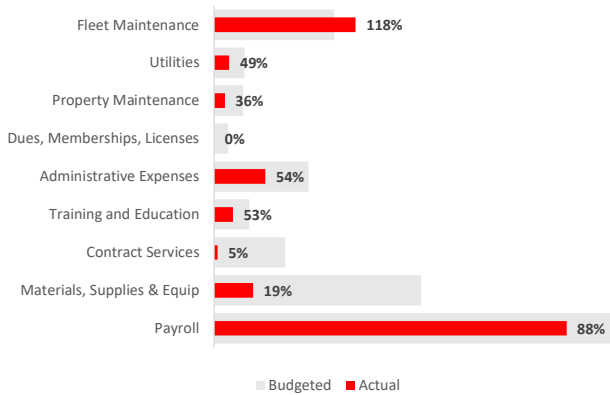
Current Month: District Income



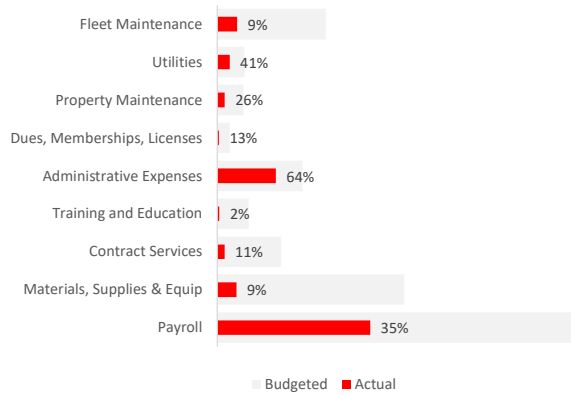
Current Month: District Expenses (ranked)



Current Month: Budget vs Actual



YTD: Budget vs Actual



District Financial Report

June 2025

Banking and Investments

		ColoTrust			
General Fund		Capital Reserve		Capital Improvement	
Beginning Balance:	\$ 395,197.89	Beginning Balance:	\$ 115,500.15	Beginning Balance:	\$ 419,341.15
Inflows:	\$ 39,587.00	Inflows:	\$ 415.08	Inflows:	\$ 1,507.04
Outflow:	\$ 25,000.00	Outflow:	\$ -	Outflow:	\$ -
Ending Balance:	\$ 409,784.89	Ending Balance:	\$ 115,915.23	Ending Balance:	\$ 420,848.19
Operations		Medical Billing		ColoTrust	
				Allocated project savings acct	
Capital Reserve:	\$ 45,943.73	Beginning Balance:	\$ 23,096.22	Beginning Balance:	\$ 62,742.34
Inflows:	\$ 25,292.20	Inflows:	\$ 1,420.83	Inflows:	\$ 225.53
Outflow:	\$ 50,801.89	Outflow:	\$ 45.00	Outflow:	\$ -
Ending Balance:	\$ 20,434.04	Ending Balance:	\$ 24,472.05	Ending Balance:	\$ 62,967.87
ColoTrust Available Funds:	\$ 946,548.31	Sunflower Available Funds:	\$ 44,906.09		
Total ALL Accounts:		\$ 1,054,422.27			
Total Avail Funds		\$ 1,054,422.27			

Expenses: Actual vs. Budget

For the Month	Actual	Budget	Over/(Under)
District Income	\$ 44,228.28	\$ 39,703.32	\$ 4,524.96
District Expenses	\$ 29,094.22	\$ 46,051.17	\$ (16,956.95)
Net Income/(Loss)	\$ 15,134.06	\$ (6,347.85)	\$ 21,481.91
For the Year	Actual	Budget	Over/(Under)
District Income	\$ 546,377.16	\$ 527,222.29	\$ 19,154.87
District Expenses	\$ 172,240.53	\$ 276,307.00	\$ (104,066.47)
Net Income/(Loss)	\$ 374,136.63	\$ 250,915.29	\$ 123,221.34

Budget Highlights

Month to Date		
Income:	\$ 4,524.96	Received more than expected
Expenses:	\$ (16,956.95)	Spent less than expected
Year to Date:		
Income:	\$ 19,154.87	Received more than expected
Expenses:	\$ (104,066.47)	Spent less than expected

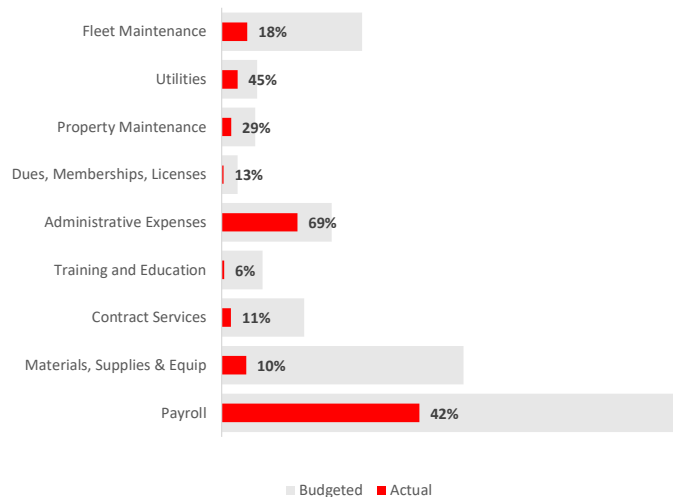
All other accounts have an expenditure variance from budget under \$500.

Respectfully submitted,

Mike Brandt

SPCFPD Treasurer

Annual Budget: Budget vs Actual



Notes for Treasurer's Report

June 2025

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Income this month

Property Tax: \$35,062.43

Ownership tax: \$3963.83

Program and service income: \$1437.83

Interest: \$3,764.19

Funds transferred

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

Checks/Funds transferred

To:	AutoPay	For	Jun-25
Apex waste (was Teller Cty Waste)	✓	Trash	\$ 184.00
Coaty and Woods		Legal	\$ 110.00
CORE (2000)		Electrical Sta 3	\$ 33.12
CORE (4700)		Electrical Sta 2	\$ 126.57
CORE (7100)		Electrical Sta 1	\$ 205.92
FPPA		Pension	\$ 2,630.00
Highline (was South Park Tel)		Phone/Internet	\$ 190.09
Park Cty Road & Bridge		Fuel	\$ 633.82
Pinnacol		Insurance	\$ 799.00
Public Sector Health Care	✓	Health Insurance	\$ 831.13
QuickBooks		Payroll	\$ 9,974.12
US Treasury		US Tax Withholding	\$ 2,244.70
US Treasury		FUTA	\$ 13.50
Verizon (new)		Ambulance Wi-Fi	\$ 80.02
VFIS		Insurance	\$ 19,929.00
Visa		Aric's card	\$ 1,252.08
Visa		Barry's card	\$ 1,376.54
Visa		Mike's card	\$ 1,380.37
Firepenny Firefighter equipment		Pump & gear	\$ 2,340.26
Lindner Chevrolet		Cmd 9-2 repair	\$ 4,956.47
Mr. Rooter Plumbing		Septic repair	\$ 486.39
Tallahssee FPD		Training	\$ 1,202.79
Nevergold, Kurt		Reimbursement	\$ 91.02

Mike Brandt–Treasurer–2025-07-11

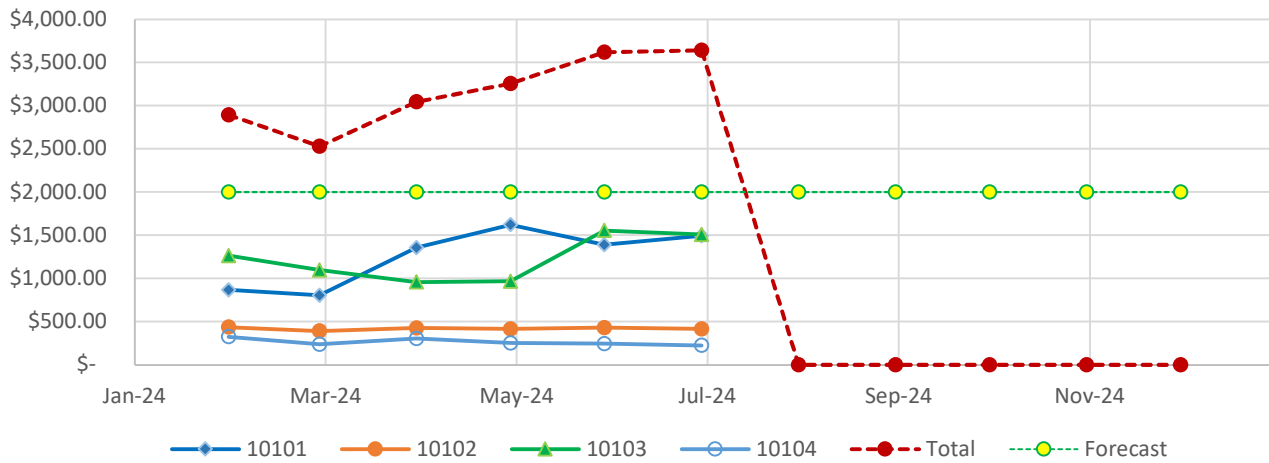
Total 2025 interest income YTD () is 18,980.57. . The average interest income for the first 5 months of 2025 was >\$2,000 per month.

If the Fed trims interest rates, we may find this income stream drops.

	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					\$ -	\$ 2,000.00	
2024-08-31					\$ -	\$ 2,000.00	
2024-09-30					\$ -	\$ 2,000.00	
2024-10-31					\$ -	\$ 2,000.00	
2024-11-30					\$ -	\$ 2,000.00	

YTD \$ 7,530.37 \$ 2,512.84 \$ 7,346.53 \$ 1,590.83 **\$ 18,980.57** \$ 3,163.43
Compared with 2025 budget of \$24k **\$ (5,019.43)**

2025 Colorado Monthly \$\$ of Interest



Annualized Interest Rate by Month

