

# Treasurer's Report: July 2025

Southern Park County Fire Protection District

Mike Brandt, Treasurer

8/4/25

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District Financial Report  
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## The Southern Park County Fire Protection District

## Balance Sheet

As of July 31, 2025

08/05/25

Accrual Basis

	Jul 31, 25
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
10000 · Bank Accounts	
10101 · ColoTrust - General Fund	495,093.70
10102 · ColoTrust - TABOR & Reserve	116,346.39
10103 · ColoTrust - Capital Improvement	422,138.62
10104 · Allocated project savings	63,202.07
10105 · Sunflower (Ops Checking)	3,550.66
10106 · Sunflower (MED Account)	27,264.40
10400 · Petty Cash	905.03
<b>Total 10000 · Bank Accounts</b>	<b>1,128,500.87</b>
<b>Total Checking/Savings</b>	<b>1,128,500.87</b>
<b>Accounts Receivable</b>	
11002 · Accounts Receivable	
11003 · Cash With Treasurer	2,529.99
11106 · Interest (Treasurer)	100.20
<b>Total 11002 · Accounts Receivable</b>	<b>2,630.19</b>
<b>Total Accounts Receivable</b>	<b>2,630.19</b>
<b>Total Current Assets</b>	<b>1,131,131.06</b>
<b>Fixed Assets</b>	
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	117,823.23
12220 · 2007 Chevrolet Command truck	20,746.00
<b>Total 12100 · Vehicles</b>	<b>1,233,409.07</b>
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
<b>Total 12300 · Historical Record Corrections</b>	<b>34,612.47</b>
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
<b>Total 12510 · Medical Equipment</b>	<b>141,964.01</b>

## The Southern Park County Fire Protection District

## Balance Sheet

As of July 31, 2025

08/05/25

Accrual Basis

	Jul 31, 25
12520 · Radio Equipment	81,796.71
<b>Total 12500 · Equipment, Fixtures &amp; Furniture</b>	<b>357,112.78</b>
<b>12700 · Buildings</b>	
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
<b>Total 12700 · Buildings</b>	<b>305,109.18</b>
<b>12800 · Land</b>	
12810 · Station 1 (Property)	10,000.00
12815 · Station 2 (Property)	23,689.32
12820 · Station 3 (Property)	22,500.00
<b>Total 12800 · Land</b>	<b>56,189.32</b>
12999 · <Less> Accumulated Depreciation	-806,937.07
<b>Total 12000 · Fixed Assets</b>	<b>1,179,495.75</b>
12107 · 2025 Subaru Outback	39,500.00
<b>Total Fixed Assets</b>	<b>1,218,995.75</b>
<b>Other Assets</b>	
11000 · Property Taxes Receivable	661,868.00
11011 · Cash with Treasurer	3,248.94
<b>Total Other Assets</b>	<b>665,116.94</b>
<b>TOTAL ASSETS</b>	<b>3,015,243.75</b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Accounts Payable</b>	
20001 · Accounts Payable	37,532.48
<b>Total Accounts Payable</b>	<b>37,532.48</b>
<b>Credit Cards</b>	
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>	444.78
17008 · Visa - 7798 <BP>	-1,438.66
17000 · Visa Cards - Other	-111.00
<b>Total 17000 · Visa Cards</b>	<b>179.79</b>
<b>Total Credit Cards</b>	<b>179.79</b>
<b>Other Current Liabilities</b>	
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)	-2,922.82
<b>Total 20100 · FPPA</b>	<b>-1,341.89</b>
20200 · Colorado State Taxes	
20201 · CO SUTA Payable	-593.53
20204 · FAMILI	311.13
<b>Total 20200 · Colorado State Taxes</b>	<b>-282.40</b>

## The Southern Park County Fire Protection District

## Balance Sheet

As of July 31, 2025

08/05/25

Accrual Basis

	Jul 31, 25
20300 · Federal Taxes and Withholding	
20301 · Federal FUTA Payable	-10.27
<b>Total 20300 · Federal Taxes and Withholding</b>	<b>-10.27</b>
20000 · Payroll Liabilities - Other	3,068.37
<b>Total 20000 · Payroll Liabilities</b>	<b>1,433.81</b>
21000 · Deferred Revenue	661,868.00
2110 · Direct Deposit Liabilities	773.90
<b>Total Other Current Liabilities</b>	<b>664,075.71</b>
<b>Total Current Liabilities</b>	<b>701,787.98</b>
<b>Total Liabilities</b>	<b>701,787.98</b>
<b>Equity</b>	
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	445,734.69
<b>Total Equity</b>	<b>2,313,455.77</b>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>3,015,243.75</b>

## The Southern Park County Fire Protection District

## Profit &amp; Loss

08/05/25

July 2025

Accrual Basis

	Jul 25
<b>Ordinary Income/Expense</b>	
<b>Income</b>	
40000 · General Revenue	
40100 · District Tax Collected	
40101 · Current Tax Collected	106,438.41
40102 · Delinquent Tax Collected	-101.23
40104 · Specific Ownership Tax	6,194.83
<b>Total 40100 · District Tax Collected</b>	<b>112,532.01</b>
40200 · Interest Income	
40103 · Interest on Tax Collected	192.46
40201 · ColoTrust Interest Income	3,977.63
40202 · Sunflower Bank Interest Income	0.21
<b>Total 40200 · Interest Income</b>	<b>4,170.30</b>
40300 · Program and Service Income	
40303 · Medical Billing <Income>	3,005.47
<b>Total 40300 · Program and Service Income</b>	<b>3,005.47</b>
<b>Total 40000 · General Revenue</b>	<b>119,707.78</b>
<b>Total Income</b>	<b>119,707.78</b>
<b>Gross Profit</b>	<b>119,707.78</b>
<b>Expense</b>	
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	909.83
20507 · Admin Pay	600.00
20508 · Exec Assistant	1,836.00
20500 · Payroll Expenses - Other	4,221.06
<b>Total 20500 · Payroll Expenses</b>	<b>16,900.52</b>
63400 · Interest Expense	2.08
70000 · Services, Supplies & Equipment	
70100 · Materials, Supplies & Equipment	
70102 · Medical Supplies & Equipment	
Ambulance WiFi	80.04
70102 · Medical Supplies & Equipment - Other	51.84
<b>Total 70102 · Medical Supplies &amp; Equipment</b>	<b>131.88</b>
70105 · Equipment Rental	50.00
<b>Total 70100 · Materials, Supplies &amp; Equipment</b>	<b>181.88</b>
70200 · Contract Services	
70204 · EMS Billing Services	213.12
<b>Total 70200 · Contract Services</b>	<b>213.12</b>
70300 · Training and Education	
70301 · Fire Training	250.00
<b>Total 70300 · Training and Education</b>	<b>250.00</b>
70400 · Administrative Expenses	
70401 · County Treasurer Fees	3,195.88
70406 · Insurance Expense	1,826.00
<b>Total 70400 · Administrative Expenses</b>	<b>5,021.88</b>

## The Southern Park County Fire Protection District

## Profit &amp; Loss

08/05/25

July 2025

Accrual Basis

	<u>Jul 25</u>
70000 · Services, Supplies & Equipment - Other	4.19
<b>Total 70000 · Services, Supplies &amp; Equipment</b>	<b>5,671.07</b>
<b>80000 · Building &amp; Fleet Services</b>	
80100 · Property Maintenance	
80101 · Station Repairs and Maintenance	2,958.24
<b>Total 80100 · Property Maintenance</b>	<b>2,958.24</b>
<b>80200 · Utilities</b>	
80201 · Telephone Expense	50.14
80202 · Electric	
80202.1 · Station 1 electric	184.07
80202.2 · Station 2 electric	112.91
80202.3 · Station 3 electric	31.98
<b>Total 80202 · Electric</b>	<b>328.96</b>
80204 · Trash	184.00
80205 · Internet	89.95
<b>Total 80200 · Utilities</b>	<b>653.05</b>
<b>80300 · Fleet Maintenance</b>	
80305 · Fire Apparatus	
80340 · Other Fire Vehicles	147.00
80500 · Fleet Maint. General Supplies	0.00
<b>Total 80305 · Fire Apparatus</b>	<b>147.00</b>
<b>Total 80300 · Fleet Maintenance</b>	<b>147.00</b>
<b>Total 80000 · Building &amp; Fleet Services</b>	<b>3,758.29</b>
<b>Total Expense</b>	<b>26,331.96</b>
<b>Net Ordinary Income</b>	<b>93,375.82</b>
<b>Net Income</b>	<b>93,375.82</b>



# 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

July 2025

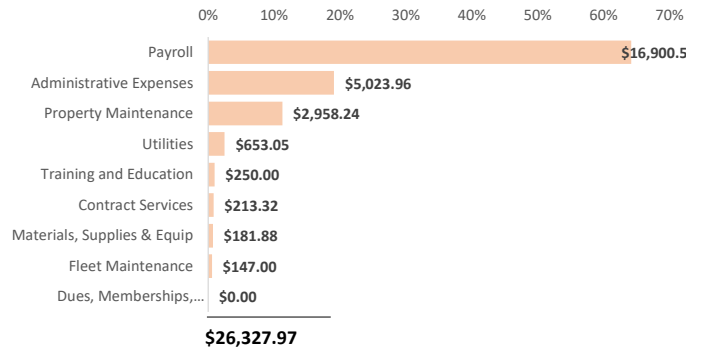
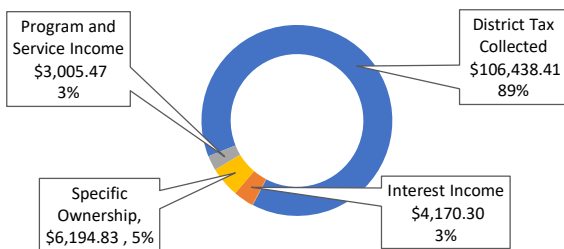
Income							
	Transactions	Budget	Over/(Under)	YTD Trx	YTD Budget	YTD Over/(Under)	Annual Budget
District Tax Collected	\$ 106,438.41	\$ 85,533.18	\$ 20,905.23	\$ 573,644.60	\$ 575,505.47	\$ (1,860.87)	\$ 624,367.49
Delinquent Taxes	\$ (101.23)	\$ -	\$ (101.23)	\$ (859.39)	\$ -	\$ (859.39)	\$ -
Interest Income	\$ 4,170.30	\$ 2,000.00	\$ 2,170.30	\$ 23,312.57	\$ 14,000.00	\$ 9,312.57	\$ 24,000.00
Specific Ownership	\$ 6,194.83	\$ 3,500.00	\$ 2,694.83	\$ 33,057.51	\$ 24,500.00	\$ 8,557.51	\$ 42,000.00
Program and Service Income	\$ 3,005.47	\$ 708.33	\$ 2,297.14	\$ 36,929.65	\$ 4,958.33	\$ 31,971.32	\$ 8,500.00
<b>Income:</b>	<b>\$ 119,707.78</b>	<b>\$ 91,741.52</b>	<b>\$ 27,966.26</b>	<b>\$ 666,084.94</b>	<b>\$ 618,963.80</b>	<b>\$ 47,121.14</b>	<b>\$ 698,867.49</b>

Expenses							
Payroll	\$ 16,900.52	\$ 18,376.67	\$ (1,476.15)	\$ 110,567.90	\$ 128,636.67	\$ (18,068.77)	\$ 220,520.00
Materials, Supplies & Equip	\$ 181.88	\$ 9,541.67	\$ (9,359.79)	\$ 11,841.79	\$ 66,791.67	\$ (54,949.88)	\$ 114,500.00
Contract Services	\$ 213.32	\$ 3,266.67	\$ (3,053.35)	\$ 4,689.78	\$ 22,866.67	\$ (18,176.89)	\$ 39,200.00
Training and Education	\$ 250.00	\$ 1,616.67	\$ (1,366.67)	\$ 1,460.84	\$ 11,316.67	\$ (9,855.83)	\$ 19,400.00
Administrative Expenses	\$ 5,023.96	\$ 4,343.67	\$ 680.29	\$ 40,887.06	\$ 30,405.67	\$ 10,481.39	\$ 52,124.00
Dues, Memberships, Licenses	\$ -	\$ 633.33	\$ (633.33)	\$ 975.00	\$ 4,433.33	\$ (3,458.33)	\$ 7,600.00
Property Maintenance	\$ 2,958.24	\$ 1,333.33	\$ 1,624.91	\$ 7,525.06	\$ 9,333.33	\$ (1,808.27)	\$ 16,000.00
Utilities	\$ 653.05	\$ 1,397.50	\$ (744.45)	\$ 8,239.25	\$ 9,782.50	\$ (1,543.25)	\$ 16,770.00
Fleet Maintenance	\$ 147.00	\$ 5,541.67	\$ (5,394.67)	\$ 12,381.82	\$ 38,791.67	\$ (26,409.85)	\$ 66,500.00
<b>Expenses:</b>	<b>\$ 26,327.97</b>	<b>\$ 46,051.17</b>	<b>\$ (19,723.20)</b>	<b>\$ 198,568.50</b>	<b>\$ 322,358.17</b>	<b>\$ (123,789.67)</b>	<b>\$ 552,614.00</b>

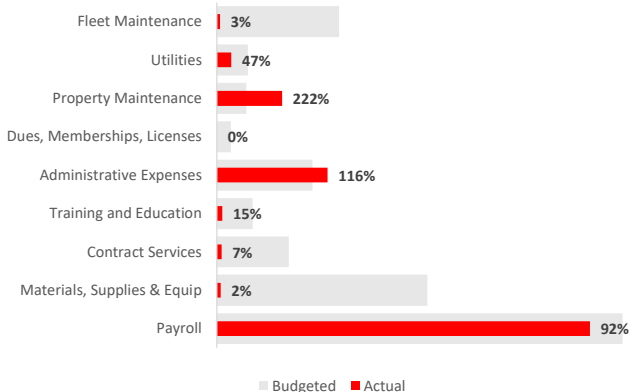
**Net Income/Loss**    \$ 93,379.81    \$ 45,690.35    \$ 47,689.46    \$ 467,516.44    \$ 296,605.64    \$ 170,910.80    \$ 146,253.49

Current Month: District Income

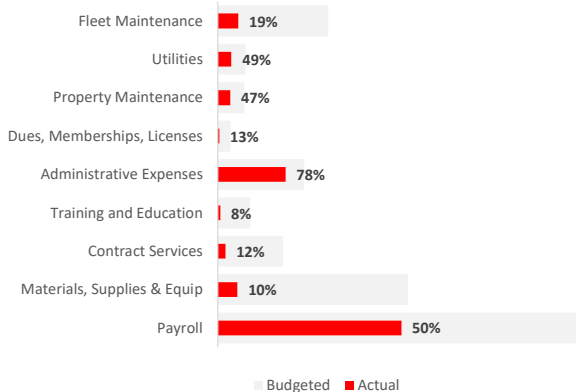
Current Month: District Expenses (ranked)



### Current Month: Budget vs Actual



### YTD: Budget vs Actual



**Banking and Investments**

		ColoTrust		
		<b>General Fund</b>	<b>Capital Reserve</b>	<b>Capital Improvement</b>
Beginning Balance:	\$	409,784.89	Beginning Balance:	\$ 115,915.23
Inflows:	\$	111,275.43	Inflows:	\$ 431.16
Outflow:	\$	50,000.00	Outflow:	
<b>Ending Balance:</b>	<b>\$</b>	<b>471,060.32</b>	<b>Ending Balance:</b>	<b>\$ 116,346.39</b>
		<b>Sunflower Bank</b>	<b>ColoTrust</b>	
		<b>Operations</b>	<b>Medical Billing</b>	<b>Allocated project savings acct</b>
Operations Checking:	\$	20,434.04	Beginning Balance:	\$ 24,472.05
Inflows:	\$	25,000.21	Inflows:	\$ 3,005.47
Outflow:	\$	30,771.02	Outflow:	\$ 213.12
<b>Ending Balance:</b>	<b>\$</b>	<b>14,663.23</b>	<b>Ending Balance:</b>	<b>\$ 27,264.40</b>
				<b>Ending Balance:</b>
				<b>\$ 63,202.07</b>
ColoTrust Available Funds:	\$	1,073,022.40	Sunflower Available Funds:	\$ 41,927.63
<b>Total ALL Accounts:</b>		<b>\$ 1,114,950.03</b>		
<b>Total Avail Funds</b>		<b>\$ 1,114,950.03</b>		

**Expenses: Actual vs. Budget**

For the Month	Actual	Budget	Over/(Under)
District Income	\$ 119,707.78	\$ 91,741.52	\$ 27,966.26
District Expenses	\$ 26,327.97	\$ 46,051.17	\$ (19,723.20)
<b>Net Income/(Loss)</b>	<b>\$ 93,379.81</b>	<b>\$ 45,690.35</b>	<b>\$ 47,689.46</b>
For the Year	Actual	Budget	Over/(Under)
District Income	\$ 666,084.94	\$ 618,963.80	\$ 47,121.14
District Expenses	\$ 198,568.50	\$ 322,358.17	\$ (123,789.67)
<b>Net Income/(Loss)</b>	<b>\$ 467,516.44</b>	<b>\$ 296,605.64</b>	<b>\$ 170,910.80</b>

**Budget Highlights**

**Month to Date**

Income:	\$ 27,966.26	Received more than expected
Expenses:	\$ (19,723.20)	Spent less than expected

**Year to Date:**

Income:	\$ 47,121.14	Received more than expected
Expenses:	\$ (123,789.67)	Spent less than expected

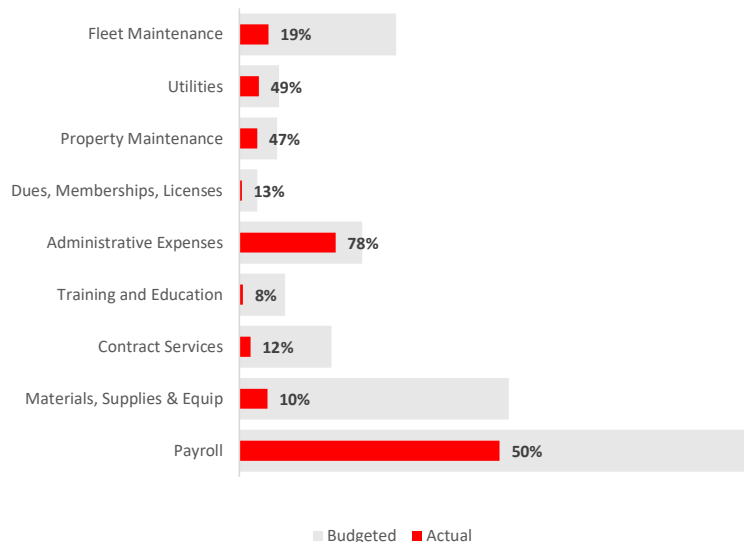
All other accounts have an expenditure variance from budget under \$500.

Respectfully submitted,

Mike Brandt

SPCFPD Treasurer

**Annual Budget: Budget vs Actual**



# Notes for Treasurer's Report

July 2025

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## Income this month

Property Tax: \$106,438.41

Ownership tax: \$6,194.83

Program and service income: \$3,005.47

Interest: \$4,170.30

## Funds transferred

\$50,000.00 transferred from General Fund to OPS account

## Checks/Funds transferred

To:	AutoPay	For	Jul-25
Apex waste	✓	Trash	\$ 184.00
CO Dept of Labor (FAMLI+)		FAMLI+ program	\$ 182.80
CO Dept of Revenue		State Withholding Tax	\$ 1,422.00
CO State Treasurer		State Unemployment	\$ 69.87
CORE (2000)		Electrical Sta 3	\$ 31.98
CORE (4700)		Electrical Sta 2	\$ 112.91
CORE (7100)		Electrical Sta 1	\$ 184.07
FPPA		Pension	\$ 2,630.00
Highline (was South Park Tel)		Phone/Internet	\$ 190.09
Pinnacol		Insurance	\$ 1,826.00
Public Sector Health Care	✓	Health Insurance	\$ 831.13
QuickBooks		Payroll	\$ 10,301.61
US Treasury		US Tax Withholding	\$ 2,372.20
US Treasury		FUTA	\$ 12.30
Visa		Aric's card	\$ 4,753.43
Visa		Barry's card	\$ 1,870.93
Visa		Mike's card	\$ 272.37
Johnny's Plumbing & Hydronics		Plumbing and Septic	\$2,920.88
Knecht		Hardware	\$ 610.30
Scheffel, Ric		Reimbursement	\$ 18.08
Taylor, Jennifer		Reimbursement	\$ 250.00

Mike Brandt–Treasurer–2025-07-11