

Green Mountain Falls & Chapita Park Fire Protec District

07/07/25

Balance Sheet

Accrual Basis

As of June 30, 2025

	Jun 30, 25
ASSETS	
Current Assets	
Checking/Savings	
BOTSJ - Bond Repayment 2532	83,593.92
BOTSJ - Bond Repayment MM 8210	140,833.71
BOTSJ - Capital Equipment 2761	140,644.84
BOTSJ - Checking 3979	9,145.02
BOTSJ - Emergency Operatn 2745	1,101.44
BOTSJ - Holding - 9526	160,596.94
Kirkpatrick Bank - 5740	101,115.86
Kirkpatrick Bank Cap Imp - 3716	220,951.79
Kirkpatrick Bank Emerg - 3705	73,872.16
Total Checking/Savings	931,855.68
Total Current Assets	931,855.68
Fixed Assets	
Land - Fire Station	914,256.37
Property & Equipment	
Accum Amort - Bond Costs	-6,719.00
Accum Deprec - Buildings	-232,277.36
Accum Deprec - Equipment	-236,347.85
Accum Deprec - Vehicles	-433,267.93
Accum Depreciation - Equipment	-4,762.00
Buildings	3,397,061.39
Equipment	204,871.90
Equipment Acquired	14,805.48
Furniture	16,670.47
Land	201,449.99
Vehicles	433,267.93
Total Property & Equipment	3,354,753.02
Total Fixed Assets	4,269,009.39
TOTAL ASSETS	5,200,865.07
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
Accounts Payable	8,097.70
Total Accounts Payable	8,097.70
Other Current Liabilities	
Payroll Liabilities	2,783.16
Total Other Current Liabilities	2,783.16
Total Current Liabilities	10,880.86
Long Term Liabilities	
Bond Payable	2,645,730.60
Total Long Term Liabilities	2,645,730.60
Total Liabilities	2,656,611.46
Equity	
Opening Balance Equity	1,524,271.25
Unrestricted Net Assets	662,060.88
Net Income	357,921.48
Total Equity	2,544,253.61
TOTAL LIABILITIES & EQUITY	5,200,865.07

Green Mountain Falls & Chapita Park Fire Protec District

Profit & Loss Budget vs. Actual

January through June 2025

	TOTAL				
	Jun 25	Jan - Jun 25	Budget	\$ Over Budget	% of Budget
Income					
Delinquent Interest - Debt EPC	13.63	20.55			
Delinquent Interest - O&M EPC	14.35	21.64			
Delinquent Interest - O&M TC	5.55	5.55			
Delinquent Interest Debt - TC	5.27	5.27			
Gain on Sale of Assets	0.00	150,000.00			
Interest Income	509.14	3,490.50			
Prior Year Tax - Debt EPC	0.00	0.73			
Prior Year Tax - O&M EPC	0.00	68,137.68			
Property Tax - Debt EPC	7,638.26	163,230.42	223,917.00	-60,686.58	72.9%
Property Tax - Debt TC	1,986.28	7,945.31	11,472.00	-3,526.69	69.26%
Property Tax - O&M EPC	8,044.17	103,768.04	235,816.00	-132,047.96	44.0%
Property Tax - O&M TC	2,091.84	8,229.11	12,081.00	-3,851.89	68.12%
Spec Ownership Tax - Debt EPC	1,761.48	8,880.21	15,674.00	-6,793.79	56.66%
Spec Ownership Tax - Debt TC	103.41	435.07	803.00	-367.93	54.18%
Spec Ownership Tax - O&M EPC	1,855.08	9,352.12	16,507.00	-7,154.88	56.66%
Spec Ownership Tax - O&M TC	108.89	458.18	846.00	-387.82	54.16%
State Senior/Vet Fund - Debt TC	0.00	375.38			
State Senior/Vet Fund - O&M TC	0.00	395.34			
Tax Abatement - Debt EPC	0.00	-2.65			
Tax Abatement - O&M EPC	0.00	-2.80			
Total Income	24,137.35	524,745.65	517,116.00	7,629.65	101.48%
Gross Profit	24,137.35	524,745.65	517,116.00	7,629.65	101.48%
Expense					
Administrative Expenses					
Bank Fees	0.00	0.00	100.00	-100.00	0.0%
Contingent Firefighter	1,221.00	1,551.00	45,760.00	-44,209.00	3.39%
Contingency	0.00	0.00	5,000.00	-5,000.00	0.0%
Director Fees	250.00	1,450.00	3,000.00	-1,550.00	48.33%
Election Expense	0.00	259.03	5,000.00	-4,740.97	5.18%
FIRE CHIEF - Benefits	0.00	0.00	6,000.00	-6,000.00	0.0%
Insurance - Volunteer Firefight	0.00	4,020.50	20,000.00	-15,979.50	20.1%
Insurance - Workers Comp	0.00	2,240.00	4,500.00	-2,260.00	49.78%
Legal Fees	0.00	0.00	3,000.00	-3,000.00	0.0%
Management & Accounting	2,750.00	16,500.00	33,000.00	-16,500.00	50.0%
Payroll Expenses	613.18	3,227.73	5,000.00	-1,772.27	64.56%
Retirement Fund Contribution	0.00	0.00	31,988.00	-31,988.00	0.0%
Salaries - Fire Chief	6,666.67	40,466.10	80,000.00	-39,533.90	50.58%
Supplies & Expenses	0.00	1,759.36	10,000.00	-8,240.64	17.59%
Total Administrative Expenses	11,500.85	71,473.72	252,348.00	-180,874.28	28.32%
Bond Interest Payment	21,151.94	42,618.21	85,393.00	-42,774.79	49.91%

Green Mountain Falls & Chapita Park Fire Protec District

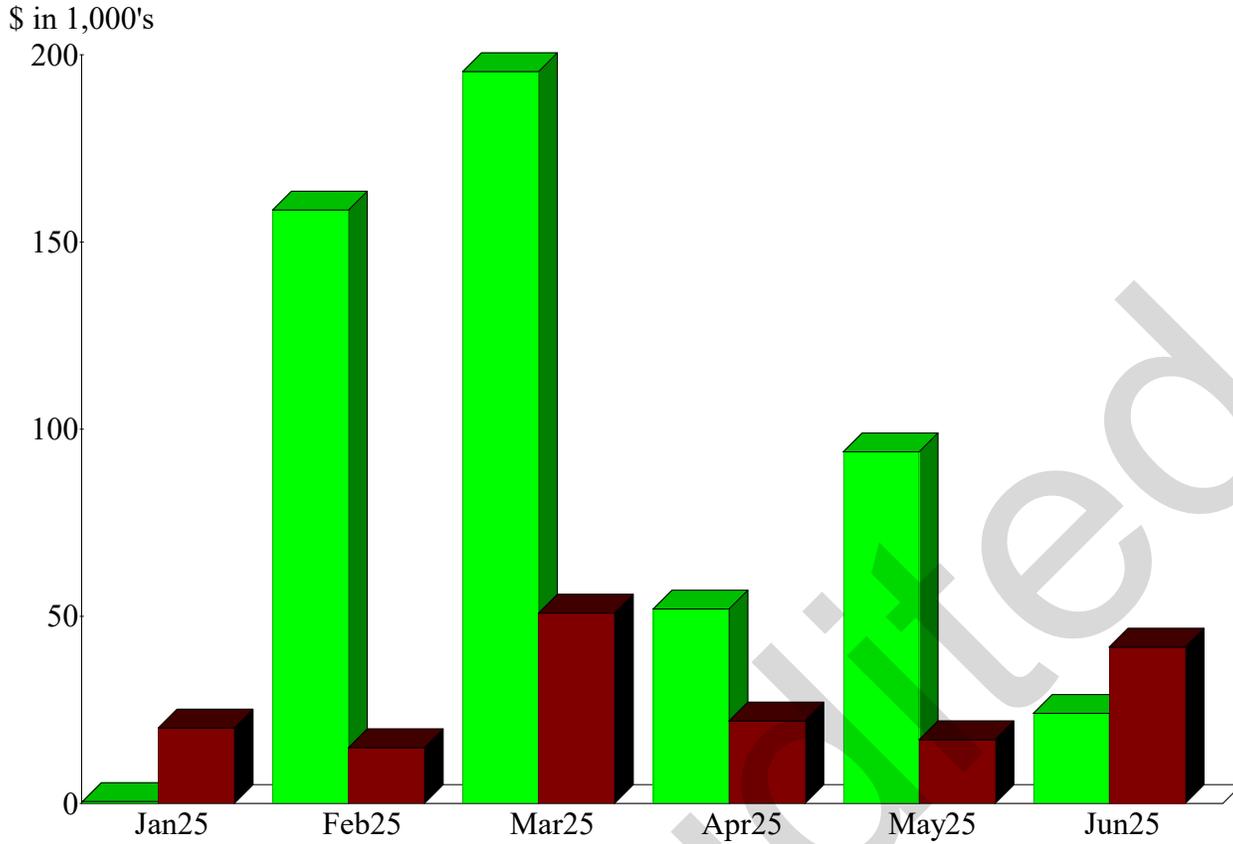
Profit & Loss Budget vs. Actual

January through June 2025

	TOTAL				
	Jun 25	Jan - Jun 25	Budget	\$ Over Budget	% of Budget
Fire Department's Budgets					
Capital Outlay	0.00	10,500.00	190,000.00	-179,500.00	5.53%
Communications-Dispatch	0.00	1,875.00	1,750.00	125.00	107.14%
Communications-Supplies & Exp.	134.95	809.70	5,000.00	-4,190.30	16.19%
Firefighting-Supplies & Exp's	1,953.19	5,647.76			
Medical Services-Supplies & Exp	0.00	2,058.76	3,000.00	-941.24	68.63%
Radio User Fees	0.00	0.00	5,500.00	-5,500.00	0.0%
Supplies & Expenses-Trucks, ...	1,345.81	2,865.90	12,000.00	-9,134.10	23.88%
Traning Classes	35.00	710.00	2,000.00	-1,290.00	35.5%
Uniforms	0.00	0.00	1,000.00	-1,000.00	0.0%
Total Fire Department's Budgets	3,468.95	24,467.12	220,250.00	-195,782.88	11.11%
Miscellaneous	0.00	0.00	25,000.00	-25,000.00	0.0%
Stations & Buildings					
Capital Improvements	0.00	0.00	40,000.00	-40,000.00	0.0%
MAINTENANCE - Generator	0.00	0.00	2,000.00	-2,000.00	0.0%
Snow Removal	165.00	895.00	1,000.00	-105.00	89.5%
Supplies & Expenses	4,473.16	12,380.58	15,000.00	-2,619.42	82.54%
Utilities	635.37	9,476.26	16,000.00	-6,523.74	59.23%
Total Stations & Buildings	5,273.53	22,751.84	74,000.00	-51,248.16	30.75%
Treasurer Fees					
El Paso County - Debt	114.79	2,448.79	3,359.00	-910.21	72.9%
El Paso County - O&M	120.90	2,578.93	3,537.00	-958.07	72.91%
Teller County - Debt	59.75	236.49	344.00	-107.51	68.75%
Teller County - O&M	62.92	249.07	362.00	-112.93	68.8%
Total Treasurer Fees	358.36	5,513.28	7,602.00	-2,088.72	72.52%
Total Expense	41,753.63	166,824.17	664,593.00	-497,768.83	25.1%
Net Income	-17,616.28	357,921.48	-147,477.00	505,398.48	-242.7%

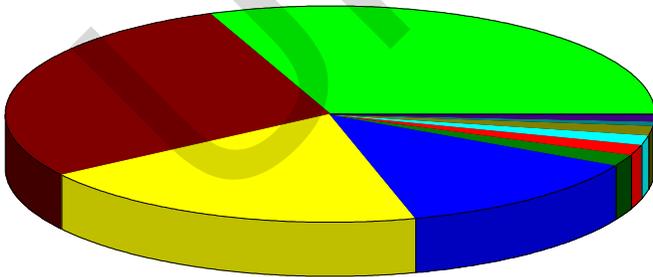
Income and Expense by Month
January through June 2025

Income
Expense



Income Summary
January through June 2025

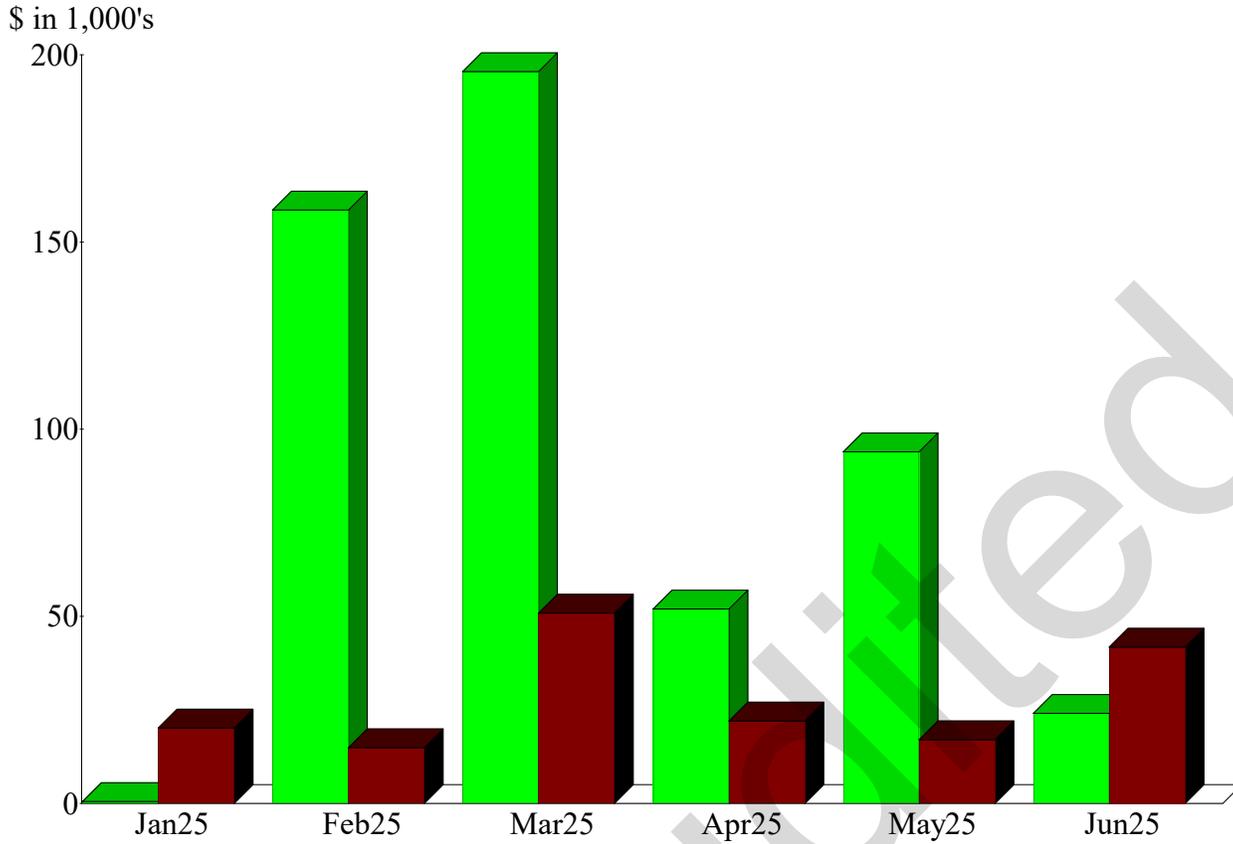
Property Tax - Debt EPC	31.11%
Gain on Sale of Assets	28.59
Property Tax - O&M EPC	19.77
Prior Year Tax - O&M EPC	12.98
Spec Ownership Tax - O&M EPC	1.78
Spec Ownership Tax - Debt EPC	1.69
Property Tax - O&M TC	1.57
Property Tax - Debt TC	1.51
Interest Income	0.67
Spec Ownership Tax - O&M TC	0.09
Other	0.24
Total	\$524,745.65



By Account

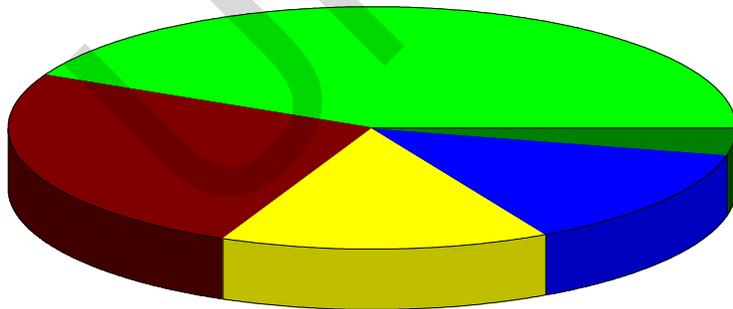
Income and Expense by Month
January through June 2025

Income
Expense



Expense Summary
January through June 2025

Administrative Expenses	42.84%
Bond Interest Payment	25.55
Fire Department's Budgets	14.67
Stations & Buildings	13.64
Treasurer Fees	3.30
Total	\$166,824.17



By Account