Treasurer's Report: December 2025

Southern Park County Fire Protection District

Mike Brandt, Treasurer

1/14/26

Contents:

Balance Sheet
Profit & Loss Statement for Month (and Year)
Monthly Budget Reports
District Financial Report
Interest income YTD
Notes (Money Transfers, Checks, Information)

The Southern Park County Fire Protection District
Balance Sheet
As of December 31, 2025

	Dec 31, 25	
ASSETS		
Current Assets		
Checking/Savings		
10000 · Bank Accounts		
10101 · ColoTrust - General Fund	338,541.56	
10102 · ColoTrust - TABOR & Reserve	118,408.02	
10103 · ColoTrust - Capital Improvement	429,623.65	
10104 · Allocated project savings	64,322.04	
10105 · Sunflower (Ops Checking)	22,962.56	
10106 · Sunflower (MED Account)	35,826.43	
10400 · Petty Cash	905.03	
Total 10000 · Bank Accounts		1,010,589.29
Total Checking/Savings		1,010,589.29
Accounts Receivable		
11002 · Accounts Receivable		
11003 · Cash With Treasurer	5,059.87	
11106 · Interest (Treasurer)	100.20	
Total 11002 · Accounts Receivable		5,160.07
Total Accounts Receivable		5,160.07
Total Current Assets		1,015,749.36
Fixed Assets		
12000 · Fixed Assets		
12100 · Vehicles		
12200 - 2011 Ford Brush 9-3	40,500.00	
12106 · 2022 Ford F350 - CMD 9-1	37,310.00	
12115 · 1993 International - Engine 9-1	123,536.69	
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	
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	158,619.95	
12215 · 2025 Ford F550 Squat 9-2	135,310.63	
12220 · 2007 Chevrolet Command truck	20,746.00	
Total 12100 · Vehicles		1,073,688.17
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	
12520 · Radio Equipment	80,865.65	
Total 12500 · Equipment, Fixtures & Furniture		356,181.72

The Southern Park County Fire Protection District
Balance Sheet
As of December 31, 2025

	Dec 31, 25	
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		-847,004.27
Total 12000 · Fixed Assets		978,776.59
12107 · 2025 Subaru Outback		39,500.00
Total Fixed Assets		1,018,276.59
Other Assets		
11000 · Property Taxes Receivable		624,364.00
11011 · Cash with Treasurer		9,004.03
Total Other Assets		633,368.03
TOTAL ASSETS		**2,667,393.98**
LIABILITIES & EQUITY		
Liabilities		
Current Liabilities		
Accounts Payable		
20001 · Accounts Payable		-2,602.40
Total Accounts Payable		-2,602.40
Credit Cards		
17000 · Visa Cards		
17004 · Visa - 3672 <Chief> INACTIVE	1,456.15	
17005 · Visa - 3953 <mkb>	381.65	
17006 · Visa - 4563 Fire Chief><	5.89	
17007 · Visa - 7491 <Chief AS>	444.78	
17008 · Visa - 7798 <BP>	-1,199.41	
17009 · Visa Cards 17009 - 9729 AMM	85.64	
17000 · Visa Cards - Other	-111.00	
Total 17000 · Visa Cards		1,063.70
Total Credit Cards		1,063.70
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)	-3,026.97	
Total 20100 · FPPA		-1,446.04
20200 · Colorado State Taxes		
20201 · CO SUTA Payable	-674.29	
20202 · CO WH Tax Payable	-1,410.00	
20204 · FAMLI	533.37	
Total 20200 · Colorado State Taxes		-1,550.92

The Southern Park County Fire Protection District
Balance Sheet
As of December 31, 2025

	Dec 31, 25	
20300 · Federal Taxes and Withholding		
20301 · Federal FUTA Payable	-10.27	
Total 20300 · Federal Taxes and Withholding		-10.27
20000 · Payroll Liabilities - Other		2,851.50
Total 20000 · Payroll Liabilities		-155.73
21000 · Deferred Revenue		624,364.00
2110 · Direct Deposit Liabilities		773.90
Total Other Current Liabilities		624,982.17
Total Current Liabilities		623,443.47
Total Liabilities		623,443.47
Equity		
14000 · Net Investment in Fixed Assets		603,827.98
26000 · Retained Earnings		1,479,773.66
30000 · Opening Balance Equity		-411,134.22
Net Income		371,483.09
Total Equity		2,043,950.51
TOTAL LIABILITIES & EQUITY		**2,667,393.98**

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

	Dec 25	
Ordinary Income/Expense		
Income		
40000 · General Revenue		
40100 · District Tax Collected		
40101 · Current Tax Collected	12,743.38	
40104 · Specific Ownership Tax	8,196.67	
Total 40100 · District Tax Collected		20,940.05
40200 · Interest Income		
40103 · Interest on Tax Collected	892.70	
40201 · ColoTrust Interest Income	3,213.57	
40202 · Sunflower Bank Interest Income	0.33	
Total 40200 · Interest Income		4,106.60
40300 · Program and Service Income		
40305 · Refunds	2,473.71	
Total 40300 · Program and Service Income		2,473.71
Total 40000 · General Revenue		27,520.36
Total Income		27,520.36
Gross Profit		27,520.36
Expense		
20500 · Payroll Expenses		
20501 · FPPA Expenses	1,219.17	
20502 · Chief's Salary	5,833.33	
20503 · Shift Pay	1,465.93	
20504 · Health Insurance Allowance	1,006.80	
20505 · Company Payroll Expenses	0.00	
20507 · Admin Pay	1,200.00	
20508 · Exec Assistant	1,728.00	
20500 · Payroll Expenses - Other	4,166.67	
Total 20500 · Payroll Expenses		16,619.90
63400 · Interest Expense		3.09
66900 · Reconciliation Discrepancies		-765.93
70000 · Services, Supplies & Equipment		
70100 · Materials, Supplies & Equipment		
70101 · Firefighting Supplies & Equip	368.24	
70102 · Medical Supplies & Equipment		
Ambulance WiFi	80.02	
70102 · Medical Supplies & Equipment - Other	802.55	
Total 70102 · Medical Supplies & Equipment	882.57	
70105 · Equipment Rental	50.00	
70106 · Office Supplies		
Software	129.99	
Total 70106 · Office Supplies	129.99	
70107 · Food for station	110.68	
Total 70100 · Materials, Supplies & Equipment		1,541.48
70200 · Contract Services		
70204 · EMS Billing Services	387.82	
Total 70200 · Contract Services		387.82
70300 · Training and Education		
70302 · EMS Training and Education	161.50	
Total 70300 · Training and Education		161.50

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

	Dec 25	
70400 · Administrative Expenses		
70401 · County Treasurer Fees		409.08
70406 · Insurance Expense		408.00
70450 · General Administrative Expenses		
70453 · Travel Expense	9.05	
Total 70450 · General Administrative Expenses		9.05
Total 70400 · Administrative Expenses		826.13
70500 · Dues, Memberships & Licenses		
70501 · Dues and Memberships		586.02
Total 70500 · Dues, Memberships & Licenses		586.02
Total 70000 · Services, Supplies & Equipment		3,502.95
80000 · Building & Fleet Services		
80200 · Utilities		
80201 · Telephone Expense		50.14
80202 · Electric		
80202.1 · Station 1 electric	245.58	
80202.2 · Station 2 electric	114.85	
80202.3 · Station 3 electric	39.73	
Total 80202 · Electric		400.16
80204 · Trash		184.00
80205 · Internet		89.95
Total 80200 · Utilities		724.25
80300 · Fleet Maintenance		
80305 · Fire Apparatus		
80310 · Fire Engines	4,920.08	
80320 · Squads	2,406.22	
80340 · Other Fire Vehicles	2,119.94	
80500 · Fleet Maint. General Supplies		
80501 · Vehicle Fuels	100.00	
80500 · Fleet Maint. General Supplies - Other	248.18	
Total 80500 · Fleet Maint. General Supplies	348.18	
Total 80305 · Fire Apparatus		9,794.42
Total 80300 · Fleet Maintenance		9,794.42
Total 80000 · Building & Fleet Services		10,518.67
Total Expense		29,878.68
Net Ordinary Income		-2,358.32
Net Income		**-2,358.32**

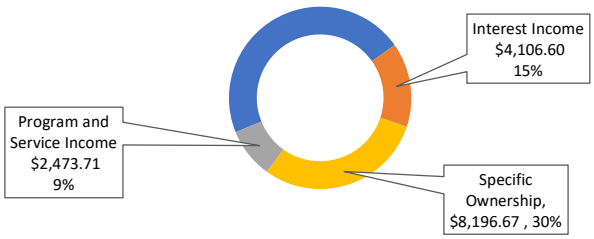
Monthly Budget **December 2025**

Income	Transactions	Budget	Over/(Under)	YTD Trx	YTD Budget	YTD Over/(Under)	Annual Budget
District Tax Collected	$ 12,743.38	$ 11,125.91	$ 1,617.47	$ 621,261.84	$ 624,367.49	$ (3,105.65)	$ 624,367.49
Delinquent Taxes	$ -	$ -	$ -	$ (1,027.12)	$ -	$ (1,027.12)	$ -
Interest Income	$ 4,106.60	$ 2,000.00	$ 2,106.60	$ 43,423.19	$ 24,000.00	$ 19,423.19	$ 24,000.00
Specific Ownership	$ 8,196.67	$ 3,500.00	$ 4,696.67	$ 60,420.36	$ 42,000.00	$ 18,420.36	$ 42,000.00
Program and Service Income	$ 2,473.71	$ 708.33	$ 1,765.38	$ 51,391.91	$ 8,500.00	$ 42,891.91	$ 8,500.00
Income:	**$ 27,520.36**	**$ 17,334.25**	**$ 10,186.11**	**$ 775,470.18**	**$ 698,867.49**	**$ 76,602.69**	**$ 698,867.49**

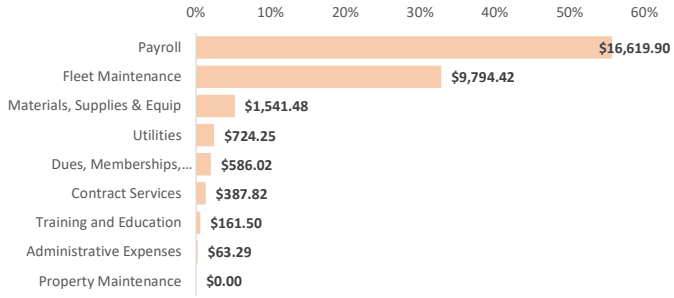
Expenses							
Payroll	$ 16,619.90	$ 18,376.67	$ (1,756.77)	$ 193,128.37	$ 220,520.00	$ (27,391.63)	$ 220,520.00
Materials, Supplies & Equip	$ 1,541.48	$ 9,541.67	$ (8,000.19)	$ 51,199.21	$ 114,500.00	$ (63,300.79)	$ 114,500.00
Contract Services	$ 387.82	$ 3,266.67	$ (2,878.85)	$ 22,394.66	$ 39,200.00	$ (16,805.34)	$ 39,200.00
Training and Education	$ 161.50	$ 1,616.67	$ (1,455.17)	$ 7,234.71	$ 19,400.00	$ (12,165.29)	$ 19,400.00
Administrative Expenses	$ 63.29	$ 4,343.67	$ (4,280.38)	$ 47,824.46	$ 52,124.00	$ (4,299.54)	$ 52,124.00
Dues, Memberships, Licenses	$ 586.02	$ 633.33	$ (47.31)	$ 1,561.02	$ 7,600.00	$ (6,038.98)	$ 7,600.00
Property Maintenance	$ -	$ 1,333.33	$ (1,333.33)	$ 8,569.54	$ 16,000.00	$ (7,430.46)	$ 16,000.00
Utilities	$ 724.25	$ 1,397.50	$ (673.25)	$ 13,509.11	$ 16,770.00	$ (3,260.89)	$ 16,770.00
Fleet Maintenance	$ 9,794.42	$ 5,541.67	$ 4,252.75	$ 53,215.66	$ 66,500.00	$ (13,284.34)	$ 66,500.00
Expenses:	**$ 29,878.68**	**$ 46,051.17**	**$ (16,172.49)**	**$ 398,636.74**	**$ 552,614.00**	**$ (153,977.26)**	**$ 552,614.00**

Net Income/Loss:	**$ (2,358.32)**	**$ (28,716.92)**	**$ 26,358.60**	**$ 376,833.44**	**$ 146,253.49**	**$ 230,579.95**	**$ 146,253.49**

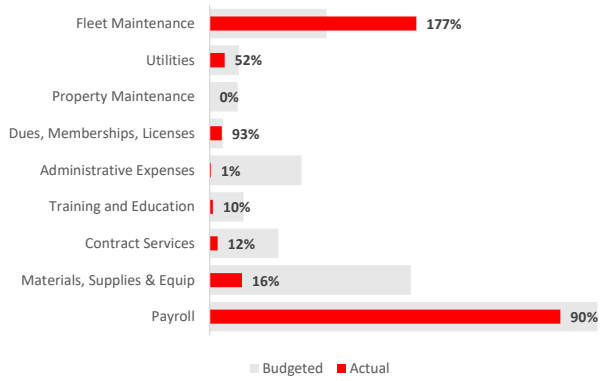
Current Month: District Income



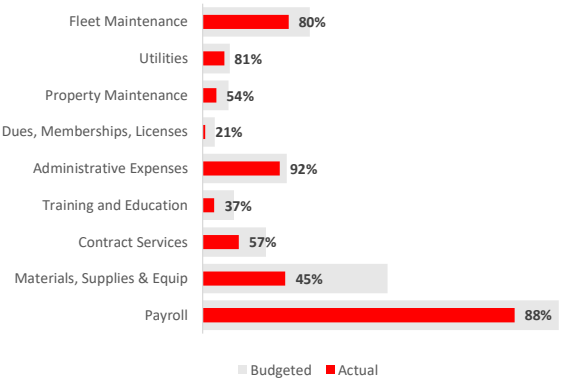
Current Month: District Expences (ranked)



Current Month: Budget vs Actual



YTD: Budget vs Actual



District Financial Report — December 2025

Banking and Investments

ColoTrust

General Fund		TABOR & Reserve		Capital Improvement	
Beginning Balance:	$ 371,789.57	Beginning Balance:	$ 118,012.96	Beginning Balance:	$ 428,464.24
Inflows:	$ 18,201.92	Inflows:	$ 395.06	Inflows:	$ 1,434.41
Outflow:	$ 50,000.00	Outflow:	$ -	Outflow:	$ -
Ending Balance:	**$ 339,991.49**	***Ending Balance:***	**$ 118,408.02**	***Ending Balance:***	**$ 429,898.65**

Sunflower Bank

Operations		Medical Billing	
Operations Checking:	$ 35,448.06	Beginning Balance:	$ 36,042.33
Inflows:	$ 53,237.16	Inflows:	
Outflow:	$ 59,536.21	Outflow:	$ 215.90
Ending Balance:	**$ 29,149.01**	***Ending Balance:***	**$ 35,826.43**

Allocated project savings acct

Beginning Balance:	$ 64,107.42
Inflows:	$ 214.62
Outflow:	$ -
Ending Balance:	**$ 64,322.04**

ColoTrust

ColoTrust Available Funds:	**$ 952,620.20**	Sunflower Available Funds:	**$ 64,975.44**

Total ALL Accounts:	**$ 1,017,595.64**
Total Avail Funds	**$ 1,017,595.64**

Other District Monies

Petty Cash

Beginning Balance:	$ -
Inflows:	$ -
Outflow:	$ -
Ending Balance:	**$ -**

Expenses: Actual vs. Budget

For the Month	Actual	Budget	Over/(Under)
District Income	$ 27,520.36	$ 17,334.25	$ 10,186.11
District Expenses	$ 29,878.68	$ 46,051.17	$ (16,172.49)
Net Income/(Loss)	**$ (2,358.32)**	**$ (28,716.92)**	**$ 26,358.60**

For the Year	Actual	Budget	Over/(Under)
District Income	$ 775,470.18	$ 698,867.49	$ 76,602.69
District Expenses	$ 398,636.74	$ 552,614.00	$ (153,977.26)
Net Income/(Loss)	**$ 376,833.44**	**$ 146,253.49**	**$ 230,579.95**

Budget Highlights

Month to Date

Income:	$ 10,186.11	Received more than expected
Expenses:	$ (16,172.49)	Spent less than expected

Year to Date:

Income:	$ 76,602.69	Received more than expected
Expenses:	$ (153,977.26)	Spent less than expected

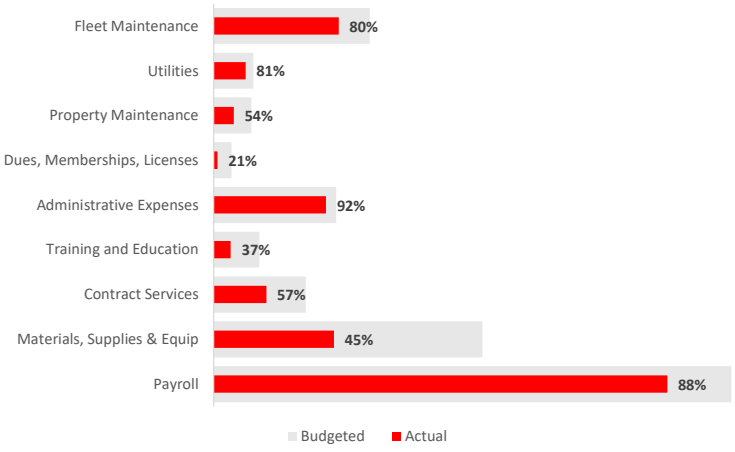
All other accounts have an expenditure variance from budget under $500.

Respectfully submitted,

Mike Brandt

SPCFPD Treasurer

Annual Budget: Budget vs Actual



Notes for Treasurer's Report

December 2025

Income this month

Property Tax: $ 12,743.48
Ownership tax: $ 8,196.67
Program and service income: $ 0.00
Refund from engine: $2,384.50
Interest: $ 3,213.80

Funds transferred

$50,000.00 transferred from General Fund to OPS account

Checks/Funds transferred

To:	AutoPay	For	Dec-25
Apex waste	✓	Trash	**$ 184.00**
Bad Rock Automotive		Fleet Maintenance	$ 912.50
Boundtree		Medical Supplies	**$ 730.82**
CM&F Group		EMT Liability Insurance	$ 212.00
CO Dept of Revenue		State Withholding Tax	**$ -**
CO State Treasurer		State Unemployment	**$ -**
Coleman/CarQuest		Fleet Maintenance	$ 401.80
CORE (2000)		Electrical Sta 3	$ 39.73
CORE (4700)		Electrical Sta 2	$ 114.85
CORE (7100)		Electrical Sta 1	$ 245.58
Firepenny Firefighter equipment		Pump & gear	$ 368.24
Fire Truck Solutions LLC		Truck repair	$ 4,920.08
FPPA		Pension	$ 5,270.00
Golden West Insustrial Supply		Firefighting equipment	$ 380.45
Highline (was South Park Tel)		Phone/Internet	**$ 190.09**
Knecht		Hardware	$ 142.61
Nevergold, Kurt		Reimbursement	$ 160.29
Pinnacol		Insurance	$ 817.00
Public Sector Health Care	✓	Health Insurance	$ 1,006.80
QuickBooks		Payroll	**$ 12,238.00**
Special District Assn		Membership	$ 586.02
US Treasury		US Tax Witholding	$ 2,372.24
US Treasury		FUTA	$ 12.30
Verizon (new)		Ambulance WiFi	$ 80.02
Visa		Aric's card	$ 2,344.32
Visa		Aaron's Card	$ 267.50

Colorado Trust interest rate has dropped to 3.94% from 4.50% last summer.

Mike Brandt–Treasurer–2026-01-13