

# Treasurer's Report: February 2026

Southern Park County Fire Protection District

Mike Brandt, Treasurer

3/13/26

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## The Southern Park County Fire Protection District

## Balance Sheet

As of February 28, 2026

	Feb 28, 26
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
<b>10000 · Bank Accounts</b>	
10101 · ColoTrust - General Fund	222,922.58
10102 · ColoTrust - TABOR & Reserve	119,139.88
10103 · ColoTrust - Capital Improvement	432,555.80
10104 · Allocated project savings	160,766.67
10105 · Sunflower (Ops Checking)	17,057.91
10106 · Sunflower (MED Account)	19,621.66
10400 · Petty Cash	905.03
<b>Total 10000 · Bank Accounts</b>	<b>972,969.53</b>
<b>Total Checking/Savings</b>	<b>972,969.53</b>
<b>Accounts Receivable</b>	
<b>11002 · Accounts Receivable</b>	
11003 · Cash With Treasurer	5,059.87
11106 · Interest (Treasurer)	100.20
<b>Total 11002 · Accounts Receivable</b>	<b>5,160.07</b>
<b>Total Accounts Receivable</b>	<b>5,160.07</b>
<b>Total Current Assets</b>	<b>978,129.60</b>
<b>Fixed Assets</b>	
<b>12000 · Fixed Assets</b>	
<b>12100 · Vehicles</b>	
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 9-3	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
12200 · 2011 Ford Brush 9-3	40,500.00
12205 · 2015 International SMEAL	158,619.95
12215 · 2025 Ford F550 Squad 9-1	135,310.63
12220 · 2017 Chevrolet Command truck	20,746.00
12225 · 2026 Ford F550 Squad 9-2	13,203.86
<b>Total 12100 · Vehicles</b>	<b>1,086,892.03</b>
<b>12300 · Historical Record Corrections</b>	
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>
<b>12500 · Equipment, Fixtures &amp; Furniture</b>	
<b>12505 · Fire Equipment</b>	
12510 · Medical Equipment	133,352.06
12511 - Heart monitors	95,052.00
12510 · Medical Equipment - Other	46,912.01
<b>Total 12510 · Medical Equipment</b>	<b>141,964.01</b>
<b>12520 · Radio Equipment</b>	
	80,865.65
<b>Total 12500 · Equipment, Fixtures &amp; Furniture</b>	<b>356,181.72</b>

## The Southern Park County Fire Protection District

## Balance Sheet

As of February 28, 2026

03/13/26

Accrual Basis

	Feb 28, 26
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
<b>Total 12700 · Buildings</b>	<b>305,109.18</b>
12800 · Land	
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	-847,004.27
<b>Total 12000 · Fixed Assets</b>	<b>991,980.45</b>
12107 · 2025 Subaru Outback	39,500.00
<b>Total Fixed Assets</b>	<b>1,031,480.45</b>
Other Assets	
11000 · Property Taxes Receivable	624,364.00
11011 · Cash with Treasurer	4,612.80
<b>Total Other Assets</b>	<b>628,976.80</b>
<b>TOTAL ASSETS</b>	<b>2,638,586.85</b>
<b>LIABILITIES &amp; EQUITY</b>	
Liabilities	
Current Liabilities	
Accounts Payable	
20001 · Accounts Payable	8,574.99
<b>Total Accounts Payable</b>	<b>8,574.99</b>
Credit Cards	
17000 · Visa Cards	
17004 · Visa - 3672 <Chief> INACTIVE	1,456.15
17005 · Visa - 3953 <mkb>	-49.40
17006 · Visa - 4563 Fire Chief><	5.89
17007 · Visa - 7491 <Chief AS>	-3,964.84
17008 · Visa - 7798 <BP>	-1,199.41
17000 · Visa Cards - Other	-111.00
<b>Total 17000 · Visa Cards</b>	<b>-3,862.61</b>
<b>Total Credit Cards</b>	<b>-3,862.61</b>
Other Current Liabilities	
20000 · Payroll Liabilities	
20100 · FPPA	
20101 · FPPA D&D Payable	539.27
20102 · FPPA Defined Benefit	3,551.22
20103 · FPPA D&D Payable (Co)	-311.18
20104 · FPPA Defined Benefit (Co)	-1,662.77
<b>Total 20100 · FPPA</b>	<b>2,116.54</b>
20200 · Colorado State Taxes	
20201 · CO SUTA Payable	-755.41
20202 · CO WH Tax Payable	-1,410.00
20204 · FAMILI	503.33
<b>Total 20200 · Colorado State Taxes</b>	<b>-1,662.08</b>

## The Southern Park County Fire Protection District

## Balance Sheet

03/13/26

As of February 28, 2026

Accrual Basis

	Feb 28, 26
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	2,519.44
<b>Total 20000 · Payroll Liabilities</b>	<b>2,963.63</b>
21000 · Deferred Revenue	624,364.00
2110 · Direct Deposit Liabilities	773.90
<b>Total Other Current Liabilities</b>	<b>628,101.53</b>
<b>Total Current Liabilities</b>	<b>632,813.91</b>
<b>Total Liabilities</b>	<b>632,813.91</b>
<b>Equity</b>	
14000 · Net Investment in Fixed Assets	603,827.98
26000 · Retained Earnings	1,851,039.17
30000 · Opening Balance Equity	-411,134.22
Net Income	-37,959.99
<b>Total Equity</b>	<b>2,005,772.94</b>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>2,638,586.85</b>

## The Southern Park County Fire Protection District

## Profit &amp; Loss

03/13/26

February 2026

Accrual Basis

	Feb 26
<b>Ordinary Income/Expense</b>	
<b>Income</b>	
<b>40000 · General Revenue</b>	
<b>40100 · District Tax Collected</b>	
40101 · Current Tax Collected	2,892.59
40104 · Specific Ownership Tax	4,164.73
<b>Total 40100 · District Tax Collected</b>	7,057.32
<b>40200 · Interest Income</b>	
40201 · ColoTrust Interest Income	2,716.15
40202 · Sunflower Bank Interest Income	0.29
<b>Total 40200 · Interest Income</b>	2,716.44
<b>40300 · Program and Service Income</b>	
40301 · Donations	50.00
40303 · Medical Billing <Income>	-94.47
40309 · Burn permits	40.00
<b>Total 40300 · Program and Service Income</b>	-4.47
<b>40400 · Other Income</b>	
40401 · Sale of Assets	3,500.00
<b>Total 40400 · Other Income</b>	3,500.00
<b>Total 40000 · General Revenue</b>	13,269.29
<b>Total Income</b>	13,269.29
<b>Gross Profit</b>	13,269.29
<b>Expense</b>	
<b>20500 · Payroll Expenses</b>	
20501 · FPPA Expenses	1,690.07
20502 · Chief's Salary	6,417.00
20503 · Shift Pay	1,359.40
20504 · Health Insurance Allowance	1,006.80
20505 · Company Payroll Expenses	795.00
20508 · Exec Assistant	1,663.20
20500 · Payroll Expenses - Other	6,641.90
<b>Total 20500 · Payroll Expenses</b>	19,573.37
<b>70000 · Services, Supplies &amp; Equipment</b>	
<b>70100 · Materials, Supplies &amp; Equipment</b>	
<b>70102 · Medical Supplies &amp; Equipment</b>	
Ambulance WiFi	80.04
70102 · Medical Supplies & Equipment - Other	885.93
<b>Total 70102 · Medical Supplies &amp; Equipment</b>	965.97
70105 · Equipment Rental	50.00
<b>Total 70100 · Materials, Supplies &amp; Equipment</b>	1,015.97
<b>70200 · Contract Services</b>	
70201 · Legal Services	2,838.40
70204 · EMS Billing Services	283.87
70206 · Calibration services	346.71
<b>Total 70200 · Contract Services</b>	3,468.98

## The Southern Park County Fire Protection District

03/13/26

## Profit &amp; Loss

Accrual Basis

February 2026

	<u>Feb 26</u>
70400 · Administrative Expenses	
70401 · County Treasurer Fees	86.78
70402 · Postage	171.60
70406 · Insurance Expense	408.00
70450 · General Administrative Expenses	100.00
<b>Total 70400 · Administrative Expenses</b>	<b>766.38</b>
70500 · Dues, Memberships & Licenses	
70501 · Dues and Memberships	125.00
<b>Total 70500 · Dues, Memberships &amp; Licenses</b>	<b>125.00</b>
<b>Total 70000 · Services, Supplies &amp; Equipment</b>	<b>5,376.33</b>
80000 · Building & Fleet Services	
80200 · Utilities	
80201 · Telephone Expense	30.55
80202 · Electric	
80202.1 · Station 1 electric	260.90
80202.2 · Station 2 electric	117.78
80202.3 · Station 3 electric	36.84
<b>Total 80202 · Electric</b>	<b>415.52</b>
80203 · Gas (LPG)	2,554.55
80204 · Trash	634.00
80205 · Internet	89.95
<b>Total 80200 · Utilities</b>	<b>3,724.57</b>
80300 · Fleet Maintenance	
80305 · Fire Apparatus	
80330 · Ambulances	555.43
80500 · Fleet Maint. General Supplies	
80501 · Vehicle Fuels	646.97
<b>Total 80500 · Fleet Maint. General Supplies</b>	<b>646.97</b>
<b>Total 80305 · Fire Apparatus</b>	<b>1,202.40</b>
<b>Total 80300 · Fleet Maintenance</b>	<b>1,202.40</b>
<b>Total 80000 · Building &amp; Fleet Services</b>	<b>4,926.97</b>
<b>Total Expense</b>	<b>29,876.67</b>
<b>Net Ordinary Income</b>	<b>-16,607.38</b>
<b>Net Income</b>	<b>-16,607.38</b>

# Southern Park County Fire Protection District

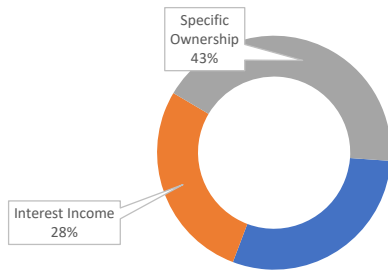
## Monthly Budget February 2026

Income							
	Transactions	Budget	Over/(Under)	YTD Actual	YTD Budget	YTD Over/(Under)	Annual Budget
District Tax Collected	\$ 2,892.59	\$ -	\$ 2,892.59	\$ 2,892.59	\$ -	\$ 2,892.59	\$ 620,900.41
Delinquent Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interest Income	\$ 2,716.44	\$ 2,000.00	\$ 716.44	\$ 5,807.30	\$ 4,000.00	\$ 1,807.30	\$ 24,000.00
Specific Ownership	\$ 4,164.73	\$ 3,500.00	\$ 664.73	\$ 4,164.73	\$ 7,000.00	\$ (2,835.27)	\$ 42,000.00
Program and Service Income		\$ 708.33	\$ (708.33)	\$ 1,944.90	\$ 1,416.67	\$ 528.23	\$ 8,500.00
<b>Income:</b>	<b>\$ 9,773.76</b>	<b>\$ 6,208.33</b>	<b>\$ 3,565.43</b>	<b>\$ 14,809.52</b>	<b>\$ 12,416.67</b>	<b>\$ 2,392.85</b>	<b>\$ 695,400.41</b>

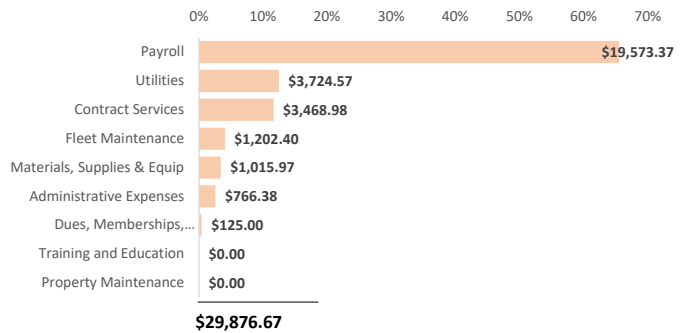
Expenses							
Payroll	\$ 19,573.37	\$ 19,789.09	\$ (215.72)	\$ 39,334.81	\$ 39,578.18	\$ (243.37)	\$ 237,469.10
Materials, Supplies & Equip	\$ 1,015.97	\$ 5,600.00	\$ (4,584.03)	\$ 1,574.39	\$ 11,200.00	\$ (9,625.61)	\$ 67,200.00
Contract Services	\$ 3,468.98	\$ 2,741.67	\$ 727.31	\$ 3,468.98	\$ 5,483.33	\$ (2,014.35)	\$ 32,900.00
Training and Education	\$ -	\$ 1,616.67	\$ (1,616.67)	\$ -	\$ 3,233.33	\$ (3,233.33)	\$ 19,400.00
Administrative Expenses	\$ 766.38	\$ 4,596.34	\$ (3,829.96)	\$ 1,174.38	\$ 9,192.68	\$ (8,018.30)	\$ 55,156.06
Dues, Memberships, Licenses	\$ 125.00	\$ 583.33	\$ (458.33)	\$ 125.00	\$ 1,166.67	\$ (1,041.67)	\$ 7,000.00
Property Maintenance	\$ -	\$ 1,333.33	\$ (1,333.33)	\$ -	\$ 2,666.67	\$ (2,666.67)	\$ 16,000.00
Utilities	\$ 3,724.57	\$ 1,689.72	\$ 2,034.85	\$ 4,519.89	\$ 3,379.43	\$ 1,140.46	\$ 20,276.59
Fleet Maintenance	\$ 1,202.40	\$ 5,750.00	\$ (4,547.60)	\$ 1,741.70	\$ 11,500.00	\$ (9,758.30)	\$ 69,000.00
<b>Expenses:</b>	<b>\$ 29,876.67</b>	<b>\$ 43,700.15</b>	<b>\$ (13,823.48)</b>	<b>\$ 51,939.15</b>	<b>\$ 87,400.29</b>	<b>\$ (35,461.14)</b>	<b>\$ 524,401.74</b>

**Net Income/Loss:** \$ (20,102.91) \$ (37,491.81) \$ 17,388.90 \$ (37,129.63) \$ (74,983.62) \$ 37,853.99 \$ 170,998.66

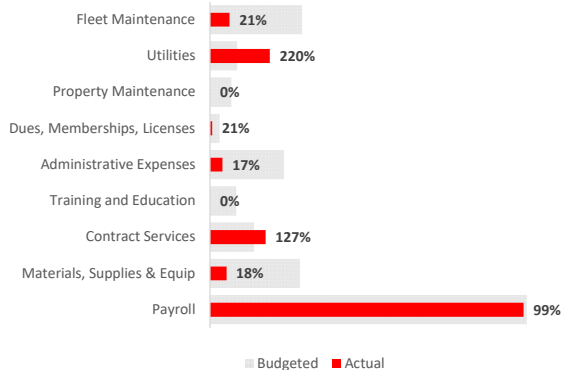
Current Month: District Income



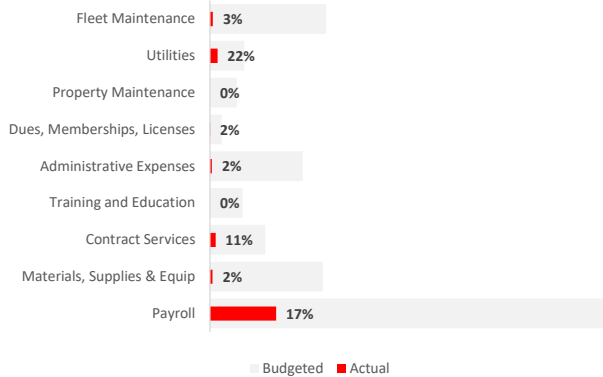
Current Month: District Expenses (ranked)



Current Month: Budget vs Actual



YTD: Budget vs Actual



**District Financial Report**

**February 2026**

Banking and Investments

General Fund		ColoTrust TABOR & Reserve		Capital Improvement	
Beginning Balance:	\$ 320,476.55	Beginning Balance:	\$ 118,793.95	Beginning Balance:	\$ 431,299.85
Inflows:	\$ 7,895.96	Inflows:	\$ 345.93	Inflows:	\$ 1,255.95
Outflow:	\$ 104,000.00	Outflow:		Outflow:	\$ -
Ending Balance:	\$ 224,372.51	Ending Balance:	\$ 119,139.88	Ending Balance:	\$ 432,555.80

Sunflower Bank		ColoTrust Allocated project savings acct	
Operations	Medical Billing		
Operations Checking:	\$ 32,647.14	Beginning Balance:	\$ 64,531.58
Inflows:	\$ 28,569.41	Inflows:	\$ 104,188.85
Outflow:	\$ 41,825.44	Outflow:	\$ 7,953.86
Ending Balance:	\$ 19,391.11	Ending Balance:	\$ 160,766.57

ColoTrust Available Funds:	\$ 936,834.76	Sunflower Available Funds:	\$ 41,935.83
----------------------------	---------------	----------------------------	--------------

<b>Total ALL Accounts:</b>	<b>\$ 978,770.59</b>
<b>Total Avail Funds</b>	<b>\$ 978,770.59</b>

Other District Monies	
Petty Cash	
Beginning Balance:	\$ -
Inflows:	\$ -
Outflow:	\$ -
Ending Balance:	\$ -

Expenses: Actual vs. Budget

For the Month	Actual	Budget	Over/(Under)
District Income	\$ 9,773.76	\$ 6,208.33	\$ 3,565.43
District Expenses	\$ 29,876.67	\$ 43,700.15	\$ (13,823.48)
<b>Net Income/(Loss)</b>	<b>\$ (20,102.91)</b>	<b>\$ (37,491.81)</b>	<b>\$ 17,388.90</b>

For the Year	Actual	Budget	Over/(Under)
District Income	\$ 14,809.52	\$ 12,416.67	\$ 2,392.85
District Expenses	\$ 51,939.15	\$ 87,400.29	\$ (35,461.14)
<b>Net Income/(Loss)</b>	<b>\$ (37,129.63)</b>	<b>\$ (74,983.62)</b>	<b>\$ 37,853.99</b>

Budget Highlights

Month to Date

Income:	\$ 3,565.43	Received more than expected
Expenses:	\$ (13,823.48)	Spent less than expected

Year to Date:

Income:	\$ 2,392.85	Received more than expected
Expenses:	\$ (35,461.14)	Spent less than expected

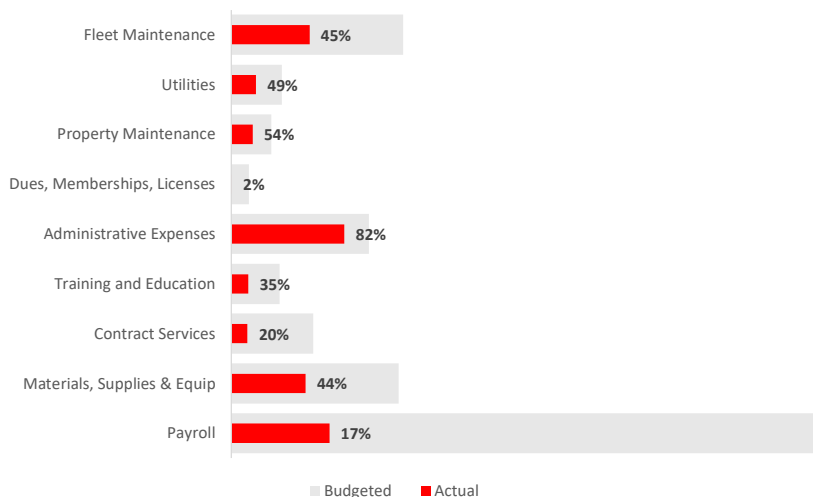
All other accounts have an expenditure variance from budget under \$500.

Respectfully submitted,

Mike Brandt

SPCFPD Treasurer

Annual Budget: Budget vs Actual



# Notes for Treasurer's Report

February 2026

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## Income this month

January Property Tax: \$2,892.59  
January Ownership tax: \$4,164.73  
Program and service income: \$1,944.90  
Interest: \$3,090.06

## Funds transferred

\$104,000.00 transferred from General Fund to Allocated capital account

## Checks/Funds transferred

To	Auto	For	
			\$33,502.72
Apex waste	✓	Trash	\$ 184.00
CO Dept of Labor (FAMLI+)		FAMLI+ program	\$ 184.78
CO Dept of Revenue		State Withholding Tax	\$ 1,632.00
Colorado Fire Tng Officers Assn		Training	\$ 125.00
CO State Treasurer		State Unemployment	\$ 2,838.40
CORE (2000)		Electrical Sta 3	\$ 36.84
CORE (4700)		Electrical Sta 2	\$ 117.78
CORE (7100)		Electrical Sta 1	\$ 260.90
Dirty Deeds Dumpsters		Trash	\$ 450.00
FPPA		Pension	\$ 3,510.14
Highline (was South Park Tel)		Phone/Internet	\$ 190.36
MileHigh Propane		Propane	\$ 2,838.40
Pinnacol		Insurance	\$ 816.00
Public Sector Health Care	✓	Health Insurance	\$ 1,006.80
QuickBooks		Payroll	\$ 11,717.27
Seth Stahlman		website	\$ 100.00
UniFirst		Cal'n, Med Supplies	\$ 346.71
US Treasury		US Tax Withholding	\$ 2,539.90
US Treasury		FUTA	\$ 45.51
USPS		Stamps	\$ 156.00
Verizon (new)		Ambulance WiFi	\$ 80.04
Visa		Aric's card	\$ 3,821.88
Visa		Mike's card	\$ 239.88
Visa		Aaron's Card	\$ 264.13

Colorado Trust interest rate 3.91%

Mike Brandt-Treasurer-2026-03-13