

# Treasurer's Report: March 2026

Southern Park County Fire Protection District

Mike Brandt, Treasurer

4/7/26

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## The Southern Park County Fire Protection District

## Balance Sheet

04/07/26

As of March 31, 2026

Accrual Basis

	Mar 31, 26
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
10000 · Bank Accounts	
10101 · ColoTrust - General Fund	374,020.66
10102 · ColoTrust - TABOR & Reserve	119,520.97
10103 · ColoTrust - Capital Improvement	433,939.45
10104 · Allocated project savings	154,158.19
10105 · Sunflower (Ops Checking)	35,346.05
10106 · Sunflower (MED Account)	25,429.18
10400 · Petty Cash	905.03
<b>Total 10000 · Bank Accounts</b>	<b>1,143,319.53</b>
<b>Total Checking/Savings</b>	<b>1,143,319.53</b>
<b>Accounts Receivable</b>	
11002 · Accounts Receivable	
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>1,148,479.60</b>
<b>Fixed Assets</b>	
12000 · Fixed Assets	
12100 · Vehicles	
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	20,311.22
<b>Total 12100 · Vehicles</b>	<b>1,093,999.39</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	
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>
12520 · Radio Equipment	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

04/07/26

As of March 31, 2026

Accrual Basis

	Mar 31, 26
<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>	305,109.18
<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>	56,189.32
<b>12999 · &lt;Less&gt; Accumulated Depreciation</b>	-847,004.27
<b>Total 12000 · Fixed Assets</b>	999,087.81
<b>12107 · 2025 Subaru Outback</b>	39,500.00
<b>Total Fixed Assets</b>	1,038,587.81
<b>Other Assets</b>	
11000 · Property Taxes Receivable	624,364.00
11011 · Cash with Treasurer	4,612.80
<b>Total Other Assets</b>	628,976.80
<b>TOTAL ASSETS</b>	<b>2,816,044.21</b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Accounts Payable</b>	
20001 · Accounts Payable	-2,163.31
<b>Total Accounts Payable</b>	-2,163.31
<b>Credit Cards</b>	
17000 · Visa Cards	
17004 · Visa - 3672 <Chief> INACTIVE	1,456.15
17005 · Visa - 3953 <mkb>	-65.00
17006 · Visa - 4563 Fire Chief<	5.89
17007 · Visa - 7491 <Chief AS>	-142.96
17008 · Visa - 7798 <BP>	-1,199.41
17009 · Visa Cards 17009 - 9729 AMM	-669.08
17000 · Visa Cards - Other	-111.00
<b>Total 17000 · Visa Cards</b>	-725.41
<b>Total Credit Cards</b>	-725.41
<b>Other Current Liabilities</b>	
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>	2,116.54
20200 · Colorado State Taxes	
20201 · CO SUTA Payable	-755.41
20202 · CO WH Tax Payable	-1,410.00
20204 · FAML I	574.76
<b>Total 20200 · Colorado State Taxes</b>	-1,590.65

## The Southern Park County Fire Protection District

## Balance Sheet

04/07/26

As of March 31, 2026

Accrual Basis

	<u>Mar 31, 26</u>
20300 · Federal Taxes and Withholding	
20301 · Federal FUTA Payable	-21.78
<b>Total 20300 · Federal Taxes and Withholding</b>	<b>-21.78</b>
20000 · Payroll Liabilities - Other	5,928.83
<b>Total 20000 · Payroll Liabilities</b>	<b>6,432.94</b>
21000 · Deferred Revenue	624,364.00
2110 · Direct Deposit Liabilities	773.90
<b>Total Other Current Liabilities</b>	<b>631,570.84</b>
<b>Total Current Liabilities</b>	<b>628,682.12</b>
<b>Total Liabilities</b>	<b>628,682.12</b>
<b>Equity</b>	
14000 · Net Investment in Fixed Assets	603,827.98
26000 · Retained Earnings	1,850,117.92
30000 · Opening Balance Equity	-411,134.22
Net Income	144,550.41
<b>Total Equity</b>	<b>2,187,362.09</b>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>2,816,044.21</b>

## The Southern Park County Fire Protection District

## Profit &amp; Loss

04/07/26

March 2026

Accrual Basis

	Mar 26
Ordinary Income/Expense	
Income	
40000 · General Revenue	
40100 · District Tax Collected	
40101 · Current Tax Collected	202,174.03
40102 · Delinquent Tax Collected	65.95
40104 · Specific Ownership Tax	3,828.05
Total 40100 · District Tax Collected	206,068.03
40200 · Interest Income	
40103 · Interest on Tax Collected	6.61
40201 · ColoTrust Interest Income	3,354.46
40202 · Sunflower Bank Interest Income	0.30
Total 40200 · Interest Income	3,361.37
40300 · Program and Service Income	
40303 · Medical Billing <Income>	6,320.02
Total 40300 · Program and Service Income	6,320.02
Total 40000 · General Revenue	215,749.42
Total Income	215,749.42
Gross Profit	215,749.42
Expense	
20500 · Payroll Expenses	
20501 · FPPA Expenses	1,690.07
20502 · Chief's Salary	6,417.00
20503 · Shift Pay	1,150.00
20504 · Health Insurance Allowance	1,006.80
20505 · Company Payroll Expenses	799.80
20508 · Exec Assistant	2,316.60
20500 · Payroll Expenses - Other	6,645.02
Total 20500 · Payroll Expenses	20,025.29
70000 · Services, Supplies & Equipment	
70100 · Materials, Supplies & Equipment	
70101 · Firefighting Supplies & Equip	992.19
70102 · Medical Supplies & Equipment	
Ambulance WiFi	80.04
70102 · Medical Supplies & Equipment - Other	0.00
Total 70102 · Medical Supplies & Equipment	80.04
70103 · Uniforms	0.00
70105 · Equipment Rental	50.00
70106 · Office Supplies	
Software	12.99
Total 70106 · Office Supplies	12.99
Total 70100 · Materials, Supplies & Equipment	1,135.22
70200 · Contract Services	
70201 · Legal Services	2,200.00
70203 · Background Searches	42.00
70204 · EMS Billing Services	512.50
Total 70200 · Contract Services	2,754.50
70300 · Training and Education	
70302 · EMS Training and Education	10.00
Total 70300 · Training and Education	10.00

## The Southern Park County Fire Protection District

## Profit &amp; Loss

04/07/26

March 2026

Accrual Basis

	<u>Mar 26</u>
70400 · Administrative Expenses	
70401 · County Treasurer Fees	6,067.40
<b>Total 70400 · Administrative Expenses</b>	<u>6,067.40</u>
<b>Total 70000 · Services, Supplies &amp; Equipment</b>	9,967.12
80000 · Building & Fleet Services	
80200 · Utilities	
80201 · Telephone Expense	50.41
80202 · Electric	
80202.1 · Station 1 electric	273.98
80202.2 · Station 2 electric	92.87
80202.3 · Station 3 electric	47.05
<b>Total 80202 · Electric</b>	<u>413.90</u>
80204 · Trash	193.20
80205 · Internet	89.95
<b>Total 80200 · Utilities</b>	<u>747.46</u>
<b>Total 80000 · Building &amp; Fleet Services</b>	<u>747.46</u>
<b>Total Expense</b>	<u>30,739.87</u>
<b>Net Ordinary Income</b>	<u>185,009.55</u>
<b>Net Income</b>	<u><u>185,009.55</u></u>



Southern Park County Fire Protection District

P.O. Box II - Guffey, CO 80820 - tel: (719) 689-9479 - fax: (719) 689-9483  
www.guffeyfire.net

**Monthly Budget March 2026**

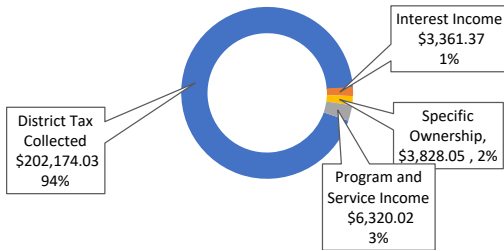
Income	Transactions	Budget	Over/(Under)	YTD Actual	YTD Budget	YTD Over/(Under)	Annual Budget
District Tax Collected	\$ 202,174.03	\$ 165,627.41	\$ 36,546.62	\$ 205,066.62	\$ 165,627.41	\$ 39,439.21	\$ 620,900.41
Delinquent Taxes	\$ 65.95	\$ -	\$ 65.95	\$ 65.95	\$ -	\$ 65.95	\$ -
Interest Income	\$ 3,361.37	\$ 2,000.00	\$ 1,361.37	\$ 9,168.67	\$ 6,000.00	\$ 3,168.67	\$ 24,000.00
Specific Ownership	\$ 3,828.05	\$ 3,500.00	\$ 328.05	\$ 7,992.78	\$ 10,500.00	\$ (2,507.22)	\$ 42,000.00
Program and Service Income	\$ 6,320.02	\$ 708.33	\$ 5,611.69	\$ 8,264.92	\$ 2,125.00	\$ 6,139.92	\$ 8,500.00
<b>Income:</b>	<b>\$ 215,749.42</b>	<b>\$ 171,835.75</b>	<b>\$ 43,913.67</b>	<b>\$ 230,558.94</b>	<b>\$ 184,252.41</b>	<b>\$ 46,306.53</b>	<b>\$ 695,400.41</b>

\$1500 is sale of Engine)

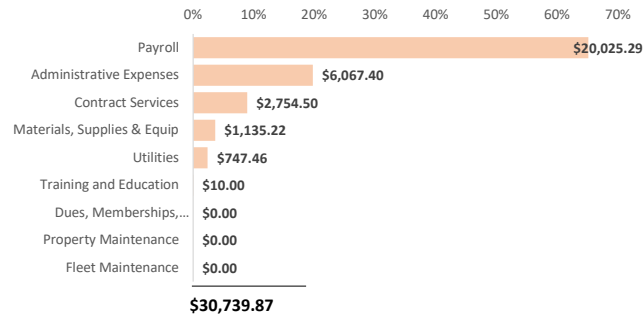
Expenses	Transactions	Budget	Over/(Under)	YTD Actual	YTD Budget	YTD Over/(Under)	Annual Budget
Payroll	\$ 20,025.29	\$ 19,789.09	\$ 236.20	\$ 59,360.10	\$ 59,367.27	\$ (7.17)	\$ 237,469.10
Materials, Supplies & Equip	\$ 1,135.22	\$ 5,600.00	\$ (4,464.78)	\$ 2,709.61	\$ 16,800.00	\$ (14,090.39)	\$ 67,200.00
Contract Services	\$ 2,754.50	\$ 2,741.67	\$ 12.83	\$ 6,223.48	\$ 8,225.00	\$ (2,001.52)	\$ 32,900.00
Training and Education	\$ 10.00	\$ 1,616.67	\$ (1,606.67)	\$ 10.00	\$ 4,850.00	\$ (4,840.00)	\$ 19,400.00
Administrative Expenses	\$ 6,067.40	\$ 4,596.34	\$ 1,471.06	\$ 7,241.78	\$ 13,789.02	\$ (6,547.24)	\$ 55,156.06
Dues, Memberships, Licenses	\$ -	\$ 583.33	\$ (583.33)	\$ 125.00	\$ 1,750.00	\$ (1,625.00)	\$ 7,000.00
Property Maintenance	\$ -	\$ 1,333.33	\$ (1,333.33)	\$ -	\$ 4,000.00	\$ (4,000.00)	\$ 16,000.00
Utilities	\$ 747.46	\$ 1,689.72	\$ (942.26)	\$ 5,267.35	\$ 5,069.15	\$ 198.20	\$ 20,276.59
Fleet Maintenance	\$ -	\$ 5,750.00	\$ (5,750.00)	\$ 1,741.70	\$ 17,250.00	\$ (15,508.30)	\$ 69,000.00
<b>Expenses:</b>	<b>\$ 30,739.87</b>	<b>\$ 43,700.15</b>	<b>\$ (12,960.28)</b>	<b>\$ 82,679.02</b>	<b>\$ 131,100.44</b>	<b>\$ (48,421.42)</b>	<b>\$ 524,401.74</b>

**Net Income/Loss: \$ 185,009.55 \$ 128,135.60 \$ 56,873.95 \$ 147,879.92 \$ 53,151.98 \$ 94,727.94 \$ 170,998.66**

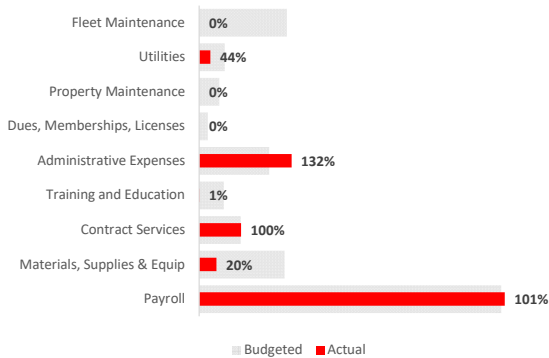
Current Month: District Income



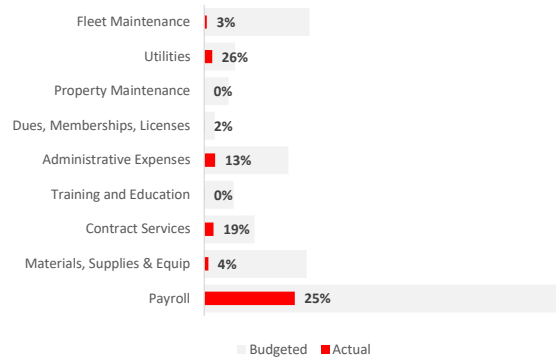
Current Month: District Expenses (ranked)



Current Month: Budget vs Actual



YTD: Budget vs Actual





Southern Park County Fire Protection District

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**District Financial Report**

**March 2026**

Banking and Investments

General Fund		ColoTrust		Capital Improvement	
		TABOR & Reserve			
Beginning Balance:	\$ 224,372.51	Beginning Balance:	\$ 119,139.88	Beginning Balance:	\$ 432,555.80
Inflows:	\$ 201,098.08	Inflows:	\$ 381.09	Inflows:	\$ 1,383.65
Outflow:	\$ 50,000.00	Outflow:		Outflow:	
Ending Balance:	\$ 375,470.59	Ending Balance:	\$ 119,520.97	Ending Balance:	\$ 433,939.45

Sunflower Bank		ColoTrust	
Operations		Medical Billing	
Operations Checking:	\$ 19,391.11	Beginning Balance:	\$ 22,544.72
Inflows:	\$ 57,107.66	Inflows:	\$ 3,396.96
Outflow:	\$ 36,637.33	Outflow:	\$ 512.50
Ending Balance:	\$ 39,861.44	Ending Balance:	\$ 25,429.18

Allocated project savings acct	
Beginning Balance:	\$ 160,766.67
Inflows:	\$ 496.88
Outflow:	\$ 7,107.36
Ending Balance:	\$ 154,156.19

ColoTrust Available Funds:	\$ 1,083,087.20	Sunflower Available Funds:	\$ 65,290.62
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<b>Total ALL Accounts:</b>	<b>\$ 1,148,377.82</b>
<b>Total Avail Funds</b>	<b>\$ 1,148,377.82</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	\$ 215,749.42	\$ 171,835.75	\$ 43,913.67
District Expenses	\$ 30,739.87	\$ 43,700.15	\$ (12,960.28)
<b>Net Income/(Loss)</b>	<b>\$ 185,009.55</b>	<b>\$ 128,135.60</b>	<b>\$ 56,873.95</b>

For the Year	Actual	Budget	Over/(Under)
District Income	\$ 230,558.94	\$ 184,252.41	\$ 46,306.53
District Expenses	\$ 82,679.02	\$ 131,100.44	\$ (48,421.42)
<b>Net Income/(Loss)</b>	<b>\$ 147,879.92</b>	<b>\$ 53,151.98</b>	<b>\$ 94,727.94</b>

Budget Highlights

Month to Date

Income:	\$ 43,913.67	Received more than expected
Expenses:	\$ (12,960.28)	Spent less than expected

Year to Date:

Income:	\$ 46,306.53	Received more than expected
Expenses:	\$ (48,421.42)	Spent less than expected

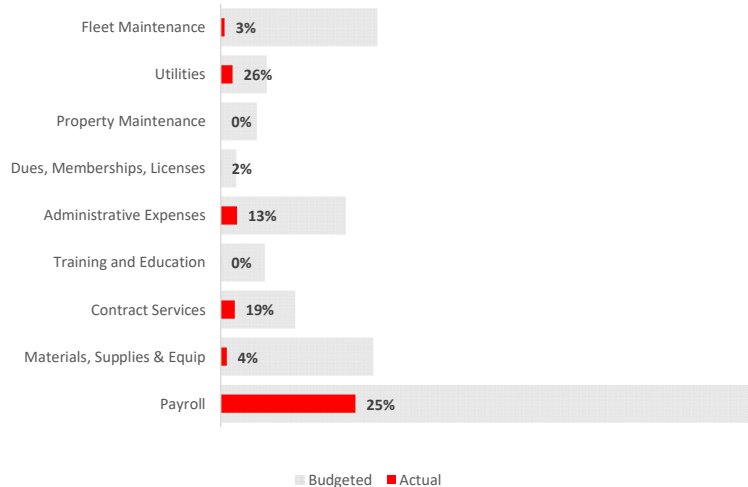
All other accounts have an expenditure variance from budget under \$500.

Respectfully submitted,

Mike Brandt

SPCFPD Treasurer

Annual Budget: Budget vs Actual



# Notes for Treasurer's Report

March 2026

## Income this month

- Property Tax: \$202,174
- Ownership tax: \$3,828
- Program and service income: \$6,320
- Interest: \$3,354.46

## Funds transferred

- \$50,000 transferred from General Fund to Ops checking account
- \$7,107.36 transferred from Allocated account to purchase New Squad equipment

## Checks/Funds transferred

To	Auto	For	
AirGas, LLC			\$ 544.47
Apex waste	✓	Trash	\$ 193.20
Becker First Responder		Turn-out gear	\$ 360.00
Boundtree		Medical Supplies	\$ 541.40
Coaty and Woods		Legal	\$ 2,200.00
Coleman/CarQuest		Fleet Maintenance	\$ 555.43
CORE (7100)		Electrical Sta 1	\$ 413.90
Elite Truck Boxes		Tool boxes	\$ 6,121.29
Firepenny Firefighter equipment		Pump & gear	\$ 632.19
FPPA		Pension	\$ 3,510.14
Highline (was South Park Tel)		Phone/Internet	\$ 190.36
J & J Custom Fire		Pumps and controls	\$ 5,250.00
Park Cty Road & Bridge		Fuel	\$ 646.97
Public Sector Health Care	✓	Health Insurance	\$ 1,006.80
QuickBooks		Payroll	\$ 12,027.53
US Treasury		FUTA	\$ 11.51
Verizon (new)		Ambulance WiFi	\$ 80.04
Visa		Aric's card	\$ 2,241.48
Visa		Mike's card	\$ 15.60
Visa		Aaron's Card	\$ 369.91
Watts Upfitting			\$ 986.07
Western Originals		Bldg design	\$ 921.25

Colorado Trust interest rate 3.84%

Mike Brandt–Treasurer–2026-04-07