

Treasurer's Report: May 2026

Southern Park County Fire Protection District

Mike Brandt, Treasurer

6/9/26

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The Southern Park County Fire Protection District

Balance Sheet

As of May 31, 2026

	May 31, 26
ASSETS	
Current Assets	
Checking/Savings	
10000 · Bank Accounts	
10101 · ColoTrust - General Fund	533,959.75
10102 · ColoTrust - TABOR & Reserve	120,272.90
10103 · ColoTrust - Capital Improvement	413,290.34
10104 · Allocated project savings	155,128.00
10105 · Sunflower (Ops Checking)	32,218.05
10106 · Sunflower (MED Account)	30,323.75
10400 · Petty Cash	905.03
Total 10000 · Bank Accounts	1,286,097.82
Total Checking/Savings	1,286,097.82
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	1,291,257.89
Fixed Assets	
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	28,725.79
Total 12100 · Vehicles	1,102,413.96
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

The Southern Park County Fire Protection District

Balance Sheet

As of May 31, 2026

06/09/26

Accrual Basis

	May 31, 26
12520 · Radio Equipment	
12521 · Vehicle radios 2026	15,530.20
12520 · Radio Equipment - Other	80,865.65
	96,395.85
Total 12520 · Radio Equipment	96,395.85
Total 12500 · Equipment, Fixtures & Furniture	371,711.92
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
	305,109.18
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
	56,189.32
Total 12800 · Land	56,189.32
12999 · <Less> Accumulated Depreciation	-847,004.27
Total 12000 · Fixed Assets	1,023,032.58
12107 · 2025 Subaru Outback	39,500.00
Total Fixed Assets	1,062,532.58
Other Assets	
11000 · Property Taxes Receivable	624,364.00
11011 · Cash with Treasurer	4,612.80
	628,976.80
Total Other Assets	628,976.80
TOTAL ASSETS	2,982,767.27
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
20001 · Accounts Payable	5,188.90
	5,188.90
Credit Cards	
17000 · Visa Cards	
17004 · Visa - 3672 <Chief> INACTIVE	1,456.15
17005 · Visa - 3953 <mkb>	-2,275.00
17006 · Visa - 4563 Fire Chief><	5.89
17007 · Visa - 7491 <Chief AS>	-185.46
17008 · Visa - 7798 <BP>	-1,199.41
17009 · Visa Cards 17009 - 9729 AMM	300.54
17000 · Visa Cards - Other	-111.00
	-2,008.29
Total 17000 · Visa Cards	-2,008.29
Total Credit Cards	-2,008.29
Other Current Liabilities	
20000 · Payroll Liabilities	
20100 · FPPA	
20101 · FPPA D&D Payable	544.10
20102 · FPPA Defined Benefit	3,580.20
20103 · FPPA D&D Payable (Co)	-306.35
20104 · FPPA Defined Benefit (Co)	-1,636.21
	2,181.74
Total 20100 · FPPA	2,181.74

The Southern Park County Fire Protection District

Balance Sheet

As of May 31, 2026

06/09/26

Accrual Basis

	May 31, 26
20200 · Colorado State Taxes	
20201 · CO SUTA Payable	-755.41
20202 · CO WH Tax Payable	-1,410.00
20204 · FAMLII	719.08
Total 20200 · Colorado State Taxes	-1,446.33
20300 · Federal Taxes and Withholding	
20301 · Federal FUTA Payable	-21.78
Total 20300 · Federal Taxes and Withholding	-21.78
20000 · Payroll Liabilities - Other	2,806.12
Total 20000 · Payroll Liabilities	3,519.75
21000 · Deferred Revenue	624,364.00
2110 · Direct Deposit Liabilities	773.90
Total Other Current Liabilities	628,657.65
Total Current Liabilities	631,838.26
Total Liabilities	631,838.26
Equity	
14000 · Net Investment in Fixed Assets	603,827.98
26000 · Retained Earnings	1,849,555.18
30000 · Opening Balance Equity	-411,134.22
Net Income	308,680.07
Total Equity	2,350,929.01
TOTAL LIABILITIES & EQUITY	2,982,767.27

The Southern Park County Fire Protection District

Profit & Loss

06/09/26

May 2026

Accrual Basis

	May 26
Ordinary Income/Expense	
Income	
40000 · General Revenue	
40100 · District Tax Collected	
40101 · Current Tax Collected	144,972.74
40104 · Specific Ownership Tax	4,786.85
40105 · Personal Property Exemption Col	78.00
Total 40100 · District Tax Collected	149,837.59
40200 · Interest Income	
40103 · Interest on Tax Collected	4.70
40201 · ColoTrust Interest Income	3,841.89
40202 · Sunflower Bank Interest Income	0.25
Total 40200 · Interest Income	3,846.84
40300 · Program and Service Income	
40303 · Medical Billing <Income>	4,116.20
Total 40300 · Program and Service Income	4,116.20
Total 40000 · General Revenue	157,800.63
Total Income	157,800.63
Gross Profit	157,800.63
Expense	
20500 · Payroll Expenses	
20501 · FPPA Expenses	1,721.46
20502 · Chief's Salary	6,417.00
20503 · Shift Pay	950.00
20504 · Health Insurance Allowance	1,006.80
20505 · Company Payroll Expenses	753.31
20507 · Admin Pay	118.80
20508 · Exec Assistant	1,900.80
20500 · Payroll Expenses - Other	6,885.35
Total 20500 · Payroll Expenses	19,753.52
70000 · Services, Supplies & Equipment	
70100 · Materials, Supplies & Equipment	
70101 · Firefighting Supplies & Equip	521.12
70102 · Medical Supplies & Equipment	
Ambulance WiFi	80.06
70102 · Medical Supplies & Equipment - Other	123.41
Total 70102 · Medical Supplies & Equipment	203.47
70105 · Equipment Rental	50.00
Total 70100 · Materials, Supplies & Equipment	774.59
70200 · Contract Services	
70201 · Legal Services	2,505.00
70204 · EMS Billing Services	233.72
70206 · Calibration services	1,152.00
Total 70200 · Contract Services	3,890.72
70400 · Administrative Expenses	
70401 · County Treasurer Fees	4,349.32
70406 · Insurance Expense	12,188.00
70450 · General Administrative Expenses	288.08
Total 70400 · Administrative Expenses	16,825.40

The Southern Park County Fire Protection District

Profit & Loss

06/09/26

May 2026

Accrual Basis

	May 26
70500 · Dues, Memberships & Licenses	
70501 · Dues and Memberships	250.00
Total 70500 · Dues, Memberships & Licenses	250.00
Total 70000 · Services, Supplies & Equipment	21,740.71
80000 · Building & Fleet Services	
80100 · Property Maintenance	
80101 · Station Repairs and Maintenance	1,268.96
Total 80100 · Property Maintenance	1,268.96
80200 · Utilities	
80201 · Telephone Expense	50.41
80202 · Electric	
80202.1 · Station 1 electric	255.52
80202.2 · Station 2 electric	129.89
80202.3 · Station 3 electric	37.23
Total 80202 · Electric	422.64
80204 · Trash	202.86
80205 · Internet	89.95
Total 80200 · Utilities	765.86
80300 · Fleet Maintenance	
80305 · Fire Apparatus	
80320 · Squads	449.98
80500 · Fleet Maint. General Supplies	
80501 · Vehicle Fuels	2,112.00
80500 · Fleet Maint. General Supplies - Other	10.98
Total 80500 · Fleet Maint. General Supplies	2,122.98
Total 80305 · Fire Apparatus	2,572.96
Total 80300 · Fleet Maintenance	2,572.96
Total 80000 · Building & Fleet Services	4,607.78
Total Expense	46,102.01
Net Ordinary Income	111,698.62
Net Income	111,698.62



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

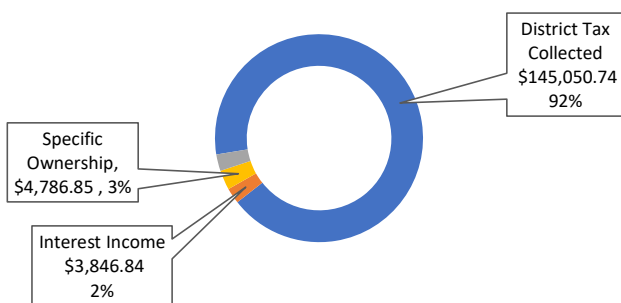
May 2026

Income							
	Transactions	Budget	Over/(Under)	YTD Actual	YTD Budget	YTD Over/(Under)	Annual Budget
District Tax Collected	\$ 145,050.74	\$ 200,605	\$ (55,554)	\$ 432,034	\$ 453,943	\$ (21,909)	\$ 620,900
Delinquent Taxes	\$ -	\$ -	\$ -	\$ 66	\$ -	\$ 66	\$ -
Interest Income	\$ 3,846.84	\$ 2,000	\$ 1,847	\$ 16,542	\$ 10,000	\$ 6,542	\$ 24,000
Specific Ownership	\$ 4,786.85	\$ 3,500	\$ 1,287	\$ 16,251	\$ 17,500	\$ (1,249)	\$ 42,000
Program and Service Income	\$ 4,116.20	\$ 708	\$ 3,408	\$ 14,290	\$ 3,542	\$ 10,748	\$ 8,500
Income:	\$ 157,800.63	\$ 206,813	\$ (49,012.75)	\$ 479,182.78	\$ 484,984.17	\$ (5,801.39)	\$ 695,400.41

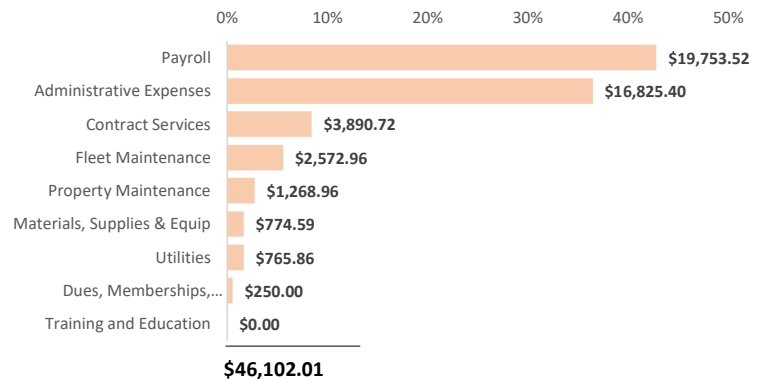
Expenses							
Payroll	\$ 19,753.52	\$ 19,789	\$ (35.57)	\$ 100,437.25	\$ 98,945.46	\$ 1,491.79	\$ 237,469.10
Materials, Supplies & Equip	\$ 774.59	\$ 5,600	\$ (4,825.41)	\$ 6,273.72	\$ 28,000.00	\$ (21,726.28)	\$ 67,200.00
Contract Services	\$ 3,890.72	\$ 2,742	\$ 1,149.05	\$ 15,511.14	\$ 13,708.33	\$ 1,802.81	\$ 32,900.00
Training and Education	\$ -	\$ 1,617	\$ (1,616.67)	\$ 10.00	\$ 8,083.33	\$ (8,073.33)	\$ 19,400.00
Administrative Expenses	\$ 16,825.40	\$ 4,596	\$ 12,229.06	\$ 27,888.93	\$ 22,981.69	\$ 4,907.24	\$ 55,156.06
Dues, Memberships, Licenses	\$ 250.00	\$ 583	\$ (333.33)	\$ 375.00	\$ 2,916.67	\$ (2,541.67)	\$ 7,000.00
Property Maintenance	\$ 1,268.96	\$ 1,333	\$ (64.37)	\$ 1,268.96	\$ 6,666.67	\$ (5,397.71)	\$ 16,000.00
Utilities	\$ 765.86	\$ 1,690	\$ (923.86)	\$ 6,737.01	\$ 8,448.58	\$ (1,711.57)	\$ 20,276.59
Fleet Maintenance	\$ 2,572.96	\$ 5,750	\$ (3,177.04)	\$ 6,007.96	\$ 28,750.00	\$ (22,742.04)	\$ 69,000.00
Expenses:	\$ 46,102.01	\$ 43,700	\$ 2,401.86	\$ 164,509.97	\$ 218,500.73	\$ (53,990.76)	\$ 524,401.74

Net Income/Loss: \$ 111,698.62 \$ 163,113 \$ (51,414.61) \$ 314,672.81 \$ 266,483.44 \$ 48,189.37 \$ 170,998.66

Current Month: District Income



Current Month: District Expenses (ranked)





Southern Park County Fire Protection District

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District Financial Report May 2026

Banking and Investments

General Fund		ColoTrust Capital Reserve		Capital Improvement	
Beginning Balance:	\$ 434,742.74	Beginning Balance:	\$ 119,891.50	Beginning Balance:	\$ 411,979.74
Inflows:	\$ 147,150.94	Inflows:	\$ 381.40	Inflows:	\$ 1,310.60
Outflow:	\$ 46,484.00	Outflow:		Outflow:	
Ending Balance:	\$ 535,409.68	Ending Balance:	\$ 120,272.90	Ending Balance:	\$ 413,290.34
	\$ 141,178.41				

Sunflower Bank Operations		Medical Billing		ColoTrust Allocated project savings acct	
Beginning Balance:	\$ 51,541.65	Beginning Balance:	\$ 26,441.27	Beginning Balance:	\$ 154,634.08
Inflows:	\$ 46,484.25	Inflows:	\$ 4,116.20	Inflows:	\$ 491.92
Outflow:	\$ 62,030.70	Outflow:	\$ 233.72	Outflow:	
Ending Balance:	\$ 35,995.20	Ending Balance:	\$ 30,323.75	Ending Balance:	\$ 155,126.00

ColoTrust Available Funds:	\$ 1,068,972.92	Sunflower Available Funds:	\$ 66,318.95
Total ALL Accounts:	\$ 1,290,417.87		
Total Avail Funds	\$ 1,290,417.87		

Expenses: Actual vs. Budget

For the Month	Actual	Budget	Over/(Under)
District Income	\$ 157,800.63	\$ 206,813.38	\$ (49,012.75)
District Expenses	\$ 46,102.01	\$ 43,700.15	\$ 2,401.86
Net Income/(Loss)	\$ 111,698.62	\$ 163,113.23	\$ (51,414.61)

For the Year	Actual	Budget	Over/(Under)
District Income	\$ 432,033.98	\$ 484,984.17	\$ (52,950.19)
District Expenses	\$ 164,509.97	\$ 218,500.73	\$ (53,990.76)
Net Income/(Loss)	\$ 267,524.01	\$ 266,483.44	\$ 1,040.57

Budget Highlights

Month to Date		
Income:	\$ (49,012.75)	Received less than expected
Expenses:	\$ 2,401.86	Spent more than expected
Year to Date:		
Income:	\$ (52,950.19)	Received less than expected
Expenses:	\$ (53,990.76)	Spent less than expected

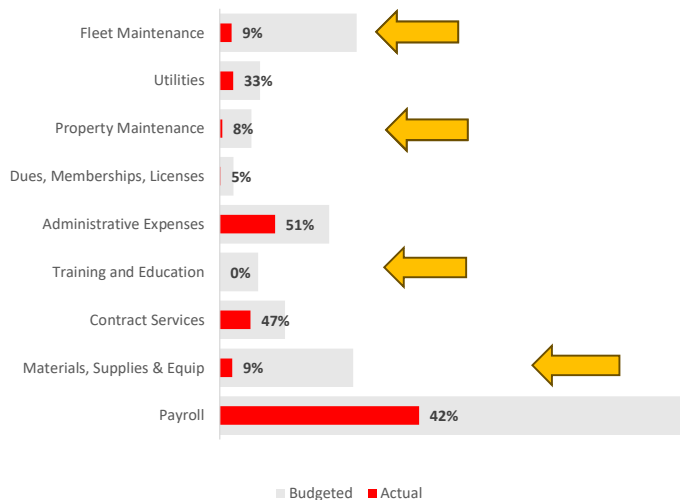
All other accounts have an expenditure variance from budget under \$500.

Respectfully submitted,

Mike Brandt

SPCFPD Treasurer

Annual Budget: Budget vs Actual



Notes for Treasurer's Report

May 2026

Income this month

Property Tax: \$144,972.74

Ownership tax: \$4,786.85

Program and service income: \$4,116.20

Interest: \$3,841.84

Funds transferred

\$46,484.00 transferred from General Fund to Ops checking account

Checks/Funds transferred

Apex waste	Trash	\$ 202.86
Coaty and Woods	Legal	\$ 2,505.00
Coleman/CarQuest	Fleet Maintenance	\$ 449.98
CORE (2000)	Electrical Sta 3	\$ 37.23
CORE (4700)	Electrical Sta 2	\$ 129.89
CORE (7100)	Electrical Sta 1	\$ 255.52
Firepenny equipment	Pump & gear	\$ 207.38
FPPA	Pension	\$ 3,770.96
Highline (was South Park Tel)	Phone/Internet	\$ 190.36
Intuit	checks & Software	\$ 11,764.10
Mead Lumber		\$ 10.98
Park Cty Road & Bridge		\$ 2,112.00
Pinnacol	Insurance	\$ 842.00
Public Sector Health Care	Health Insurance	\$ 1,016.80
Rdeline Gear Cleaning		\$ 515.00
ROI Fire	SCBA Purchase /Testing	\$ 1,152.00
Uline	Fire Extinguishers, Env. Supplies	\$ 1,669.68
US Treasury	US Tax Withholding	\$ 2,650.68
US Treasury	FUTA	\$ 5.70
Verizon (new)	Ambulance Wi-Fi	\$ 80.06
Visa	Aric's card	\$ 3,815.43
Visa	Mike's card	\$ 135.22
Visa	Aaron's Card	\$ 611.69

Colorado Trust interest rate 3.73%

Mike Brandt–Treasurer–2026-04-07