

Upper Pine River Fire Protection District
Board Meeting
Agenda
January 15, 2026
3:00 P.M.

1. Call Board Meeting to Order
2. Pledge of Allegiance
3. Executive Session - Executive session pursuant to C.R.S. Sec. 24-6-402(4)(e)(I) and 4(g), for the purpose of determining positions relative to matters that may be subject to negotiations; developing strategy for negotiations, and instructing negotiations; and for the purpose of consideration of documents protected by the mandatory nondisclosure provisions of the Colorado Open Records Act, C.R.S. Sec. 24-72-204(3)(a)(IV), regarding trade secrets, privileged information, and confidential commercial, or financial data, furnished by or obtained from respondents to the District's request for proposals for construction of the new Station 1.
4. Additions/Deletions to the Agenda
5. Public Comment
6. Special Presentations
 - A. NV5 Update
 - B. Chris Cowan, Esq. Ltd.
7. Approval of Minutes
 - A. December 11th Regular Meeting
 - B. December 18th Special Board Meeting
8. Finance Report
 - A. December 2025 Finance Report
9. New Business
 - A. Financing options for Station 1
10. Old Business
 - A. Station 1 update
11. Chiefs' reports
12. Adjournment

Join Zoom Meeting

<https://us02web.zoom.us/j/86812023969>

Meeting ID: 868 1202 3969

One tap mobile

+12532158782,,86812023969# US (Tacoma)

+13462487799,,86812023969# US (Houston)

**Upper Pine River Fire Protection District
Board Meeting
Minutes
December 11, 2025
3:00 P.M.**

The meeting for December 11, 2025, was called to order at 3:03 pm by Paul Black.

Board Members Attendance – Paul Black (President, present), Lisa Bourque (Vice President, present, via Zoom), Jesse Larson (member, present), Lew Web (member, absent), Gary Karner (member, present, via Zoom)

Staff Present – Chief Evans (present), Deputy Chief French (absent), Kim Ruggles (Secretary, present), Paul Kosnik (Attorney, present)

Additions/Deletions to the Agenda - none

Public Comment – none

Special Presentation – NV5 presentation – Still waiting for comments on permit that was submitted to town of Bayfield. Proposals closed on Dec 5th and 2 proposals were received. NV5 is reviewing them.

Approval of Minutes

- A. November 20th Regular Meeting – Lisa made a motion to approve the November 20th regular meeting. Jesse seconds. All in favor. Motion carried.

Finance Report

- A. November 2025 Financials – Jesse made a motion to approve November 2025 financials. Gary seconds. All in favor. Motion carried.

New Business

- A. Discussion regarding posting board meeting packet, approved board meeting minutes and approved resolutions to the District's website. Lisa made a motion to approve posting board meeting packet, approved board meeting minutes and approved resolutions. Gary seconds. All in favor. Motion carried.
- B. Consideration and approval of the NRCS contract – No fire district funds to be used, can walk away from the project for any reason and district will not be held liable for any of the project. Jesse made a motion to approve Chief Evans to sign a contract with NRCS with added language to contract to state the contract can be terminated at any time and for any reason, indemnify the District and no District monies, if NRCS does not make changes we will not sign agreement. Lisa seconds. All in favor. Motion carried.
- C. Consideration and approval of Resolution 2025-9 Board Meeting Place. Jesse made a motion to approve Resolution 2025-9 Board Meeting Place. Gary seconds. All in favor. Motion carried.
- D. Consideration and approval of Resolution 2025-10 Board Compensation. Lisa made a motion to approve Resolution 2025-10 Board Compensation. Jesse seconds. All in favor. Motion carried.
- E. Consideration and approval of Resolution 2025-11 Adopt General Fund Budget 2026 – Jesse made a motion to approve Resolution 2025-11 Adopt General Fund Budget 2026, Lisa seconds. All in favor. Motion carried.

- F. Consideration and approval of Resolution 2025-12 To Appropriate Sums of Money – Jesse made a motion to approve Resolution 2025-12 To Appropriate Sums of Money. Gary seconds. All in favor. Motion carried.
- G. Consideration and approval of Resolution 2025-13 To Set Mill Levies – La Plata County – Lisa made a motion to approve Resolution 2025-13 To Set Mill Levies – La Plata County. Jesse seconds. All in favor. Motion carried.
- H. Consideration and approval of Resolution 2025-14 To Set Mill Levies – Archuleta County – Jesse made a motion to approve Resolution 2025-14 To Set Mill Levies - Archuleta County. Gary seconds. All in favor. Motion carried.

Old Business

- A. Station 1 Update – 2 proposals submitted, NV5 evaluating them. USDA behind due to the federal government shutdown. El Pomar Grant was submitted for the funding of the X-ray machine.

Chiefs' reports

Captain Fleming presented training report to the Board.

Chief Evans presented his report to the Board.

Adjournment – Jesse made a motion to adjourn the regular meeting at 4:41pm. Paul seconds. All in favor. Motion carried.

Submitted by

Kim Ruggles

Paul Black, President

Date

Attest:

SS//Kim Ruggles
Kim Ruggles, Admin

**Upper Pine River Fire Protection District
Special Board Meeting
Minutes
December 18, 2025
12:00 P.M.**

The meeting for December 18, 2025, was called to order at 12:01 pm by Paul Black.

Board Members Attendance – Paul Black (President, present), Lisa Bourque (Vice President, present, via Zoom), Jesse Larson (member, present, via Zoom), Lew Web (member, present, via Zoom), Gary Karner (member, present, via Zoom)

Staff Present – Chief Evans (present, via Zoom), Deputy Chief French (present), Kim Ruggles (Secretary, present)

Additions/Deletions to the Agenda - none

Public Comment - none

Special Presentation – none

Old Business

- A. NRCS Contract – Section O of the contract states that cancelling the agreement there are no consequences to the District. Reimbursement process, follow the terms of the agreement, and then the District will be reimbursed for the deliverables. Can amend the agreement to step away from it at any time or have modifications to the agreement to extend time, additional funds, and contact names. Todd from NRCS has templates available for the 12.5 - 25% the landowners are responsible for. PRID working with BLM to get clearance and figure out jurisdiction issues to start the removal of the debris from the lake. Gary Made a motion to direct the Fire Chief to sign the agreement as presented with NRCS. Lisa Seconds. All in favor. Motion carried.

Adjournment – Paul made a motion to adjourn the special board meeting at 1:15pm. Lisa seconds. All in favor. Motion carried.

Submitted by

Kim Ruggles

Paul Black, President

Date

Attest:

SS//Kim Ruggles
Kim Ruggles, Admin

UPPER PINE RIVER FIRE PROTECTION DISTRICT
Profit & Loss Budget vs. Actual
January through December 2025

	Jan - Dec 25	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
4010 · TAXES				
4110 · CURRENT TAXES	3,828,824.24	3,414,941.00	413,883.24	112.1%
4120 · PRIOR TAX	1,001.66			
4130 · SPECIFIC OWNERSHIP	344,895.10	100,000.00	244,895.10	344.9%
4140 · INTEREST	7,962.00			
4150 · TREASURER'S FEES	-881.80			
4160 · IN LIEU OF TAXES	0.00	50,000.00	-50,000.00	0.0%
4161 · ABATEMENT	-2,637.33			
4162 · CAPITAL IMPROVEMENT ALLOCATION	-412,398.86			
Total 4010 · TAXES	3,766,765.01	3,564,941.00	201,824.01	105.7%
4011 · TREASURER FEES				
6536 · TREASURER'S FEES - EXPENSE	-112,039.03	-105,000.00	-7,039.03	106.7%
Total 4011 · TREASURER FEES	-112,039.03	-105,000.00	-7,039.03	106.7%
4021 · WILDLAND FIRE	980,167.70	300,000.00	680,167.70	326.7%
4022-01 · TOTAL AMBULANCE BILLING				
4022 · AMBULANCE BILLING	1,035,223.13	820,776.00	214,447.13	126.1%
4023-1 · CONTRACTUAL ALLOWANCE	-347,926.34			
4023 · AMBULANCE BILLING WRITE OFF	-146,688.56	-500,776.00	354,087.44	29.3%
4028 · GEMT - Supplemental Medicaid	171,994.05	200,000.00	-28,005.95	86.0%
Total 4022-01 · TOTAL AMBULANCE BILLING	712,602.28	520,000.00	192,602.28	137.0%
4025 · RESPONSE FEES	9,620.00	5,000.00	4,620.00	192.4%
4026 · TRAINING CENTER REVENUE	2,975.00	10,000.00	-7,025.00	29.8%
4029 · FINGERPRINT REVENUE	1,018.00	1,000.00	18.00	101.8%
4031 · HCC CONTRACT	79,726.58	78,210.00	1,516.58	101.9%
4033 · IMPACT FEE	51,306.84	25,000.00	26,306.84	205.2%
4300 · CONTRIBUTIONS & DONATIONS	3,700.00			
4400 · SALE OF ASSETS				
4020-02 · ASSET SALE	0.00	265,000.00	-265,000.00	0.0%
4400 · SALE OF ASSETS - Other	14,000.00			
Total 4400 · SALE OF ASSETS	14,000.00	265,000.00	-251,000.00	5.3%
4600 · GRANT REVENUE				
4614 · PIPELINE GRANT	0.00	175,000.00	-175,000.00	0.0%
4615 · GRANTS	127,476.02			
4618 · COST SHARE MITIGATION	0.00	3,000.00	-3,000.00	0.0%
4620 · EMS SYSTEMS GRANT	118,306.00	130,870.00	-12,564.00	90.4%
4624 · DOLA GRANT	18,628.76			
4625 · GRANT - DOLA TIER 2	192,673.98	100,000.00	92,673.98	192.7%
4630 · MITIGATION GRANT	0.00	80,000.00	-80,000.00	0.0%
4634 · SIREN ACT GRANT	100,000.00	150,000.00	-50,000.00	66.7%
4635 · FEMA FIRE PREVENTION OFFICER	8,495.00			
4639 · CO WORKFORCE DEVELOPMENT GRANT	175,048.64	200,000.00	-24,951.36	87.5%
4640 · SS4 HIGHWAY SAFETY GRANT	18,872.42			
Total 4600 · GRANT REVENUE	759,500.82	838,870.00	-79,369.18	90.5%
4700 · INTEREST	28,260.69			

UPPER PINE RIVER FIRE PROTECTION DISTRICT
Profit & Loss Budget vs. Actual
January through December 2025

	Jan - Dec 25	Budget	\$ Over Budget	% of Budget
4900.1 · OTHER INCOME				
4020-01 · TRANSFER FROM BOND ACCOUNT	87.05			
4020-04 · INSURANCE PROCEEDS	2,950.00			
4900.2 · RENT REVENUE	4,301.97			
4900.1 · OTHER INCOME - Other	17,363.56	13,000.00	4,363.56	133.6%
Total 4900.1 · OTHER INCOME	24,702.58	13,000.00	11,702.58	190.0%
Total Income	6,322,306.47	5,516,021.00	806,285.47	114.6%
Gross Profit	6,322,306.47	5,516,021.00	806,285.47	114.6%
Expense				
ADMINISTRATION COSTS				
PERSONNEL EXPENSE				
6100 · SALARIES & WAGES				
6110 · CHIEF'S PAY	152,565.30	120,000.00	32,565.30	127.1%
6115 · DEPUTY CHIEF OPERATIONS	105,671.63	98,800.00	6,871.63	107.0%
6130 · HUMAN RESOURCES & BUSINESS MGR	81,208.73	75,338.00	5,870.73	107.8%
6131 · INFO TECH	77,759.11	71,422.00	6,337.11	108.9%
6133 · RECEPTIONIST	35,383.47	50,225.00	-14,841.53	70.4%
6135 · SEASONAL/MITIGATION				
6135-1 · WILDLAND FIRE	337,039.87	100,000.00	237,039.87	337.0%
6135 · SEASONAL/MITIGATION - Other	90,621.09			
Total 6135 · SEASONAL/MITIGATION	427,660.96	100,000.00	327,660.96	427.7%
6136 · PART TIME FIRE FIGHTERS	48,442.90	30,000.00	18,442.90	161.5%
6140 · DISTRICT MECHANIC/FF/EMT	66,715.84	64,000.00	2,715.84	104.2%
6141 · FIRE MARSHALL/FF/EMT	0.00	5,000.00	-5,000.00	0.0%
6145 · CAPTAINS	528,174.25	550,000.00	-21,825.75	96.0%
6146 · FIREFIGHTER/EMT BASIC	520,284.43	560,000.00	-39,715.57	92.9%
6147 · FIREFIGHTER/EMT/INT.	58,673.52	57,981.00	692.52	101.2%
6149 · PARAMEDIC	457,693.94	420,000.00	37,693.94	109.0%
6150 · PARAMEDIC OT	90,107.96	35,000.00	55,107.96	257.5%
6152 · FF/EMT OT	99,976.28	20,000.00	79,976.28	499.9%
6153 · HCC COORDINATOR	38,705.87	68,100.00	-29,394.13	56.8%
6154 · FIRE PREVENTION OFFICER	0.00	68,000.00	-68,000.00	0.0%
6155 · BOARD PAY	7,100.00	7,000.00	100.00	101.4%
6156 · FIREFIGHTER ENGINEER	193,429.03	181,220.00	12,209.03	106.7%
6157 · WLF COORDINATOR/ENGINE BOSS	137,703.25			
6159 · WLF ADMINISTRATOR	74,256.24			
6161 · ADMIN OVERTIME	2,440.00	5,000.00	-2,560.00	48.8%
6162 · FLSA OVERTIME	0.00	76,000.00	-76,000.00	0.0%
6163 · SHOP OT	920.10	2,500.00	-1,579.90	36.8%
6164 · CAPTAIN OVERTIME	59,032.04	40,000.00	19,032.04	147.6%
6165 · ENGINEER OT	33,743.68	10,000.00	23,743.68	337.4%
6705 · EDUCATION COORDINATOR	73,065.25	70,000.00	3,065.25	104.4%
Total 6100 · SALARIES & WAGES	3,370,713.78	2,785,586.00	585,127.78	121.0%

UPPER PINE RIVER FIRE PROTECTION DISTRICT
Profit & Loss Budget vs. Actual
January through December 2025

	Jan - Dec 25	Budget	\$ Over Budget	% of Budget
6200 · Payroll Expenses				
6215 · FPPA-COMPANY MATCH	256,238.00	242,515.00	13,723.00	105.7%
6220 · FPPA-D&D EX	87,218.03	82,446.00	4,772.03	105.8%
6230 · HEALTH INSURANCE EXPENSE	332,099.73	364,000.00	-31,900.27	91.2%
6231 · DENTAL AND VISION INSURANCE	-9,380.03	20,000.00	-29,380.03	-46.9%
6232 · HRA	20,211.57	20,000.00	211.57	101.1%
6233 · Retiree Health Insurance	29,359.03	20,000.00	9,359.03	146.8%
6235 · PAYROLL TAXES- SOCIAL SECURITY	28,217.27	9,000.00	19,217.27	313.5%
6240 · PAYROLL TAXES-MEDICARE	48,544.89	44,000.00	4,544.89	110.3%
6245 · WLF PAYROLL TAXES	0.00	12,000.00	-12,000.00	0.0%
6250 · UNEMPLOYMENT	6,834.02	6,240.00	594.02	109.5%
6251 · PRIOR PAYROLL ACCRUAL ADJUSTMEN	-10,739.86			
Total 6200 · Payroll Expenses	788,602.65	820,201.00	-31,598.35	96.1%
Total PERSONNEL EXPENSE	4,159,316.43	3,605,787.00	553,529.43	115.4%
6300 · ADMINISTRATION EXPENSES				
6310 · OFFICE EQUIP/REPAIRS	3,359.02	2,500.00	859.02	134.4%
6311 · SOFTWARE UPDATES	35,505.64	3,000.00	32,505.64	1,183.5%
6312 · COMPUTER HARDWARE	3,170.00			
6313 · COMPUTER SUPPLIES	125.48	2,000.00	-1,874.52	6.3%
6315 · OFFICE SUPPLIES	3,713.00	4,000.00	-287.00	92.8%
6316 · IMAGETREND SOFTWARE	5,053.95	8,000.00	-2,946.05	63.2%
6317 · OFFICE FURNITURE	0.00	500.00	-500.00	0.0%
6320 · TELEPHONE	33,064.93	25,000.00	8,064.93	132.3%
6325 · LEGAL	12,198.10	15,000.00	-2,801.90	81.3%
6326 · IT SERVICES	55,248.62	20,000.00	35,248.62	276.2%
6327 · PAYROLL DEPARTMENT	11,483.59	10,000.00	1,483.59	114.8%
6330 · AUDIT	44,225.85	40,125.00	4,100.85	110.2%
6331 · ACCOUNTING ADMINISTRATOR	39,500.00	15,000.00	24,500.00	263.3%
6332 · CONTRACT MITIGATION	70,039.06			
6333 · FIRE/EMS UNIFORMS	9,618.56	7,000.00	2,618.56	137.4%
6334 · ADM. UNIFORM	0.00	1,000.00	-1,000.00	0.0%
6335 · ADMIN MANAGEMENT TRAINING	2,112.02	3,000.00	-887.98	70.4%
6339 · DUES	2,899.31	2,000.00	899.31	145.0%
6340 · ADMINISTRATION OTHER	13,788.84	2,500.00	11,288.84	551.6%
6341 · HIRING EXPENSE	1,973.50	1,000.00	973.50	197.4%
6342 · PUBLICATIONS/BOOKS	1,065.00	1,000.00	65.00	106.5%
6349 · TUITION REIMBURSEMENT	10,634.98			
6351 · AWARDS/AWARDS DINNER	11,447.00	5,000.00	6,447.00	228.9%
6525 · BOARD EXPENSE	164.05	1,500.00	-1,335.95	10.9%
6300 · ADMINISTRATION EXPENSES - Other	6,159.60			
Total 6300 · ADMINISTRATION EXPENSES	376,550.10	169,125.00	207,425.10	222.6%
Total ADMINISTRATION COSTS	4,535,866.53	3,774,912.00	760,954.53	120.2%

UPPER PINE RIVER FIRE PROTECTION DISTRICT
Profit & Loss Budget vs. Actual
January through December 2025

	Jan - Dec 25	Budget	\$ Over Budget	% of Budget
EMERGENCY SERVICES				
6600 · FIREFIGHTING EXPENSE				
6610 · FUEL AND OIL	40,554.27	45,000.00	-4,445.73	90.1%
6614 · SPECIAL OPS	4,708.62	3,000.00	1,708.62	157.0%
6615 · GENERAL SUPPLIES	3,435.11	8,000.00	-4,564.89	42.9%
6616 · DIAGNOSTIC/REPAIRS	522.75			
6617 · REHAB/LUNCHES FOR TRAINING	502.14	2,500.00	-1,997.86	20.1%
6620 · PPE	38,314.65	25,000.00	13,314.65	153.3%
6621 · SCBA	11,724.29	19,000.00	-7,275.71	61.7%
6622 · HOSE, NOZZLES, FITTINGS	0.00	5,000.00	-5,000.00	0.0%
6630 · NEW ENGINE EQUIPMENT	35,884.09	3,000.00	32,884.09	1,196.1%
6631 · HAZMAT EQUIPMENT	0.00	20,000.00	-20,000.00	0.0%
6635 · SEASONAL MITIGATION SUPPLIES	0.00	2,500.00	-2,500.00	0.0%
6660 · FIRE PREVENTION/PUB. EDU.	504.84	1,000.00	-495.16	50.5%
Total 6600 · FIREFIGHTING EXPENSE	136,150.76	134,000.00	2,150.76	101.6%
6800 · TRAINING				
6810 · FIREFIGHTING	10,083.69	15,000.00	-4,916.31	67.2%
6811 · FIRE OFFICER TRAINING	664.07	5,000.00	-4,335.93	13.3%
6812 · SPECIAL OPERATIONS	0.00	3,000.00	-3,000.00	0.0%
6813 · CHIEF OFFICER TRAINING	6,652.00	3,000.00	3,652.00	221.7%
6815 · PARAMEDIC SCHOOL	6,995.54	16,000.00	-9,004.46	43.7%
Total 6800 · TRAINING	24,395.30	42,000.00	-17,604.70	58.1%
6900 · MEDICAL SERVICES				
6901 · PHYSICIAN ADVISOR	18,000.00	12,000.00	6,000.00	150.0%
6910 · GENERAL SUPPLIES	53,800.27	45,000.00	8,800.27	119.6%
6915 · DIAGNOSTICS/REPAIRS	8,108.00	10,000.00	-1,892.00	81.1%
6916 · QI EXPENSES	4,915.90	4,000.00	915.90	122.9%
6917 · EMS TRAINING EXPENSES	14,932.86	15,000.00	-67.14	99.6%
6925 · MED BILLING CC / BANK FEES	250.00	1,000.00	-750.00	25.0%
6927 · REPORTING SOFTWARE/EPCR	806.44	9,000.00	-8,193.56	9.0%
6928 · NEW EQUIPMENT	35,727.40	10,000.00	25,727.40	357.3%
6929 · MEDICAL BILLING	27,647.61	18,000.00	9,647.61	153.6%
6930 · SAMSHA EXPENSES	0.00			
6932 · WF GRANT EXPENSE	0.00			
Total 6900 · MEDICAL SERVICES	164,188.48	124,000.00	40,188.48	132.4%
7000 · COMMUNICATIONS				
7010 · DISPATCH	30,659.80	33,000.00	-2,340.20	92.9%
7015 · REPAIRS/REPL.	5,362.70	5,000.00	362.70	107.3%
7025 · 800 MHZ RADIOS	170.15	7,000.00	-6,829.85	2.4%
7028 · EOC	1,129.88			
Total 7000 · COMMUNICATIONS	37,322.53	45,000.00	-7,677.47	82.9%
Total EMERGENCY SERVICES	362,057.07	345,000.00	17,057.07	104.9%

UPPER PINE RIVER FIRE PROTECTION DISTRICT
Profit & Loss Budget vs. Actual
January through December 2025

	Jan - Dec 25	Budget	\$ Over Budget	% of Budget
6000 · GRANT EXPENDITURES				
6020 · EMS SYSTEMS GRANT EXPENDITURES	10,010.31			
6021 · PIPELINE EMERGENCY RESPONSE	94,999.71			
6025 · DOLA TIER 2 GRANT EXPENDITURES	11,470.59			
6034 · SIREN ACT GRANT EXPENDITURES	43,610.16			
6039 · CO WORKFORCE DEVELOPMENT	37,138.19			
Total 6000 · GRANT EXPENDITURES	197,228.96			
6400 · INSURANCE				
6410 · WORKMAN'S COMP INS.	19,394.80	70,000.00	-50,605.20	27.7%
6415 · GEN. LIABILITY & VEHICLE	66,683.58	55,000.00	11,683.58	121.2%
6440 · FF Wellness	45,767.00	42,000.00	3,767.00	109.0%
Total 6400 · INSURANCE	131,845.38	167,000.00	-35,154.62	78.9%
6510 · CONTINGENCY/EMERGENCY RESERVES	8,414.32	25,000.00	-16,585.68	33.7%
6565 · INTEREST EXPENSE - LEASES GF	88,663.82			
6700 · TRAINING CENTER				
6701 · SUBCONTRACTOR INSTRUCTIONS	0.00	2,500.00	-2,500.00	0.0%
6702 · ADMINISTRATIVE	0.00	7,500.00	-7,500.00	0.0%
6703 · HEALTHCARE COALITION COSTS	486.77			
6704 · TRAINING CENTER EXPENSES	1,087.99	15,000.00	-13,912.01	7.3%
Total 6700 · TRAINING CENTER	1,574.76	25,000.00	-23,425.24	6.3%
6750 · WILDLAND FIRE EXPENSES				
6751 · WLF REIMBURSEMENTS	88,730.58	2,500.00	86,230.58	3,549.2%
6752 · WLF SUPPLIES	33,853.53	5,000.00	28,853.53	677.1%
6753 · WLF TRAINING	300.46	1,000.00	-699.54	30.0%
6750 · WILDLAND FIRE EXPENSES - Other	124.53			
Total 6750 · WILDLAND FIRE EXPENSES	123,009.10	8,500.00	114,509.10	1,447.2%
8000 · EQUIPMENT REPAIRS				
8091 · SHOP TOOLS	1,758.12	2,000.00	-241.88	87.9%
8092 · HAZ MAT DISPOSAL	993.60	500.00	493.60	198.7%
8094 · CERTIFICATION & TESTING	1,513.20			
8095 · SOFTWARE SUPPORT	2,880.00	2,000.00	880.00	144.0%
8096 · VEHICLE MT. AND REPAIR	27,911.03	40,000.00	-12,088.97	69.8%
8098 · NEW MED UNIT	2,428.48			
Total 8000 · EQUIPMENT REPAIRS	37,484.43	44,500.00	-7,015.57	84.2%
9000 · BUILDING EXPENSES				
9010 · HEATING/GENERAL				
9010-00 · ADMIN HEATING	4,001.96			
9010-01 · STATION 1 HEATING	5,280.14			
9010-02 · STATION 2 HEATING	2,050.91			
9010-03 · STATION 3 HEATING	3,830.94			
9010-04 · STATION 4 HEATING	3,351.73			
9010-05 · STATION 5 HEATING	7,652.12			
9010-06 · STATION 6 HEATING	1,683.03			
9010-07 · STATION 7 HEATING	1,911.76			

UPPER PINE RIVER FIRE PROTECTION DISTRICT
Profit & Loss Budget vs. Actual
January through December 2025

	Jan - Dec 25	Budget	\$ Over Budget	% of Budget
9010-08 · STATION 8 HEATING	1,078.74			
9010 · HEATING/GENERAL - Other	613.54	40,000.00	-39,386.46	1.5%
Total 9010 · HEATING/GENERAL	31,454.87	40,000.00	-8,545.13	78.6%
9015 · ELECTRIC/GENERAL				
9015-00 · ADMIN ELECTRIC	630.16			
9015-01 · STATION 1 ELECTRIC	1,735.99			
9015-02 · STATION 2 ELECTRIC	2,969.41			
9015-03 · STATION 3 ELECTRIC	663.04			
9015-04 · STATION 4 ELECTRIC	3,148.72			
9015-05 · STATION 5 ELECTRIC	557.59			
9015-06 · STATION 6 ELECTRIC	2,508.75			
9015-07 · STATION 7 ELECTRIC	556.48			
9015-08 · STATION 8 ELECTRIC	636.68			
9015 · ELECTRIC/GENERAL - Other	172.32	10,000.00	-9,827.68	1.7%
Total 9015 · ELECTRIC/GENERAL	13,579.14	10,000.00	3,579.14	135.8%
9018 · SOLAR				
9018-1 · ADMIN - SOLAR	9,824.00			
9018-2 · STATION 1 - SOLAR	5,520.00			
9018-3 · STATION 5 - SOLAR	5,360.00			
Total 9018 · SOLAR	20,704.00			
9020 · WATER, SEWER, TRASH #1	7,453.79	12,000.00	-4,546.21	62.1%
9025 · WATER STA. #2	273.70	750.00	-476.30	36.5%
9030 · SUPPLIES	13,213.61	8,000.00	5,213.61	165.2%
9031 · MAINTENANCE	11,617.37	20,000.00	-8,382.63	58.1%
9072 · CAPITAL OUTLAY				
9072-11 · AMBULANCE	0.00			
9072-15 · TENDER LEASE PAYMENT	0.00			
9072-17 · TYPE 3 LEASE PAYMENT	0.00			
9072-19 · CAPITAL TYPE 1	0.00			
9072-20 · DNU - DOLA TIER 2 EXP USE 6025	0.00			
9072-22 · CAPITAL STATION SOLAR	0.00			
9072 · CAPITAL OUTLAY - Other	0.00	595,327.00	-595,327.00	0.0%
Total 9072 · CAPITAL OUTLAY	0.00	595,327.00	-595,327.00	0.0%
Total 9000 · BUILDING EXPENSES	98,296.48	686,077.00	-587,780.52	14.3%
9100 · DEPRECIATION	515,056.00			
Total Expense	6,099,496.85	5,075,989.00	1,023,507.85	120.2%
Net Ordinary Income	222,809.62	440,032.00	-217,222.38	50.6%
Net Income	222,809.62	440,032.00	-217,222.38	50.6%

UPPER PINE RIVER FIRE PROTECTION DISTRICT

Profit & Loss

January through December 2025

	Jan - Dec 25
Ordinary Income/Expense	
Income	
4010 · TAXES	
4110 · CURRENT TAXES	3,828,824.24
4120 · PRIOR TAX	1,001.66
4130 · SPECIFIC OWNERSHIP	344,895.10
4140 · INTEREST	7,962.00
4150 · TREASURER'S FEES	-881.80
4161 · ABATEMENT	-2,637.33
4162 · CAPITAL IMPROVEMENT ALLOCATION	-412,398.86
Total 4010 · TAXES	3,766,765.01
4011 · TREASURER FEES	
6536 · TREASURER'S FEES - EXPENSE	-112,039.03
Total 4011 · TREASURER FEES	-112,039.03
4021 · WILDLAND FIRE	980,167.70
4022-01 · TOTAL AMBULANCE BILLING	
4022 · AMBULANCE BILLING	1,035,223.13
4023-1 · CONTRACTUAL ALLOWANCE	-347,926.34
4023 · AMBULANCE BILLING WRITE OFF	-146,688.56
4028 · GEMT - Supplemental Medicaid	171,994.05
Total 4022-01 · TOTAL AMBULANCE BILLING	712,602.28
4025 · RESPONSE FEES	9,620.00
4026 · TRAINING CENTER REVENUE	2,975.00
4029 · FINGERPRINT REVENUE	1,018.00
4031 · HCC CONTRACT	79,726.58
4033 · IMPACT FEE	51,306.84
4300 · CONTRIBUTIONS & DONATIONS	3,700.00
4400 · SALE OF ASSETS	14,000.00
4600 · GRANT REVENUE	
4615 · GRANTS	127,476.02
4620 · EMS SYSTEMS GRANT	118,306.00
4624 · DOLA GRANT	18,628.76
4625 · GRANT - DOLA TIER 2	192,673.98
4634 · SIREN ACT GRANT	100,000.00
4635 · FEMA FIRE PREVENTION OFFICER	8,495.00
4639 · CO WORKFORCE DEVELOPMENT GRANT	175,048.64
4640 · SS4 HIGHWAY SAFETY GRANT	18,872.42
Total 4600 · GRANT REVENUE	759,500.82
4700 · INTEREST	28,260.69
4900.1 · OTHER INCOME	
4020-01 · TRANSFER FROM BOND ACCOUNT	87.05
4020-04 · INSURANCE PROCEEDS	2,950.00
4900.2 · RENT REVENUE	4,301.97
4900.1 · OTHER INCOME - Other	17,363.56
Total 4900.1 · OTHER INCOME	24,702.58
Total Income	6,322,306.47
Gross Profit	6,322,306.47
Expense	
ADMINISTRATION COSTS	
PERSONNEL EXPENSE	
6100 · SALARIES & WAGES	
6110 · CHIEF'S PAY	152,565.30
6115 · DEPUTY CHIEF OPERATIONS	105,671.63
6130 · HUMAN RESOURCES & BUSINESS MGR	81,208.73
6131 · INFO TECH	77,759.11
6133 · RECEPTIONIST	35,383.47
6135 · SEASONAL/MITIGATION	
6135-1 · WILDLAND FIRE	337,039.87
6135 · SEASONAL/MITIGATION - Other	90,621.09
Total 6135 · SEASONAL/MITIGATION	427,660.96
6136 · PART TIME FIRE FIGHTERS	48,442.90
6140 · DISTRICT MECHANIC/FF/EMT	66,715.84
6145 · CAPTAINS	528,174.25
6146 · FIREFIGHTER/EMT BASIC	520,284.43
6147 · FIREFIGHTER/EMT/INT.	58,673.52
6149 · PARAMEDIC	457,693.94
6150 · PARAMEDIC OT	90,107.96
6152 · FF/EMT OT	99,976.28
6153 · HCC COORDINATOR	38,705.87
6155 · BOARD PAY	7,100.00
6156 · FIREFIGHTER ENGINEER	193,429.03
6157 · WLF COORDINATOR/ENGINE BOSS	137,703.25
6159 · WLF ADMINISTRATOR	74,256.24
6161 · ADMIN OVERTIME	2,440.00
6163 · SHOP OT	920.10
6164 · CAPTAIN OVERTIME	59,032.04

UPPER PINE RIVER FIRE PROTECTION DISTRICT

Profit & Loss

January through December 2025

	Jan - Dec 25
6165 · ENGINEER OT	33,743.68
6705 · EDUCATION COORDINATOR	73,065.25
Total 6100 · SALARIES & WAGES	3,370,713.78
6200 · Payroll Expenses	
6215 · FPPA-COMPANY MATCH	256,238.00
6220 · FPPA-D&D EX	87,218.03
6230 · HEALTH INSURANCE EXPENSE	332,099.73
6231 · DENTAL AND VISION INSURANCE	-9,380.03
6232 · HRA	20,211.57
6233 · Retiree Health Insurance	29,359.03
6235 · PAYROLL TAXES- SOCIAL SECURITY	28,217.27
6240 · PAYROLL TAXES-MEDICARE	48,544.89
6250 · UNEMPLOYMENT	6,834.02
6251 · PRIOR PAYROLL ACCRUAL ADJUSTMEN	-10,739.86
Total 6200 · Payroll Expenses	788,602.65
Total PERSONNEL EXPENSE	4,159,316.43
6300 · ADMINISTRATION EXPENSES	
6310 · OFFICE EQUIP/REPAIRS	3,359.02
6311 · SOFTWARE UPDATES	35,505.64
6312 · COMPUTER HARDWARE	3,170.00
6313 · COMPUTER SUPPLIES	125.48
6315 · OFFICE SUPPLIES	3,713.00
6316 · IMAGETREND SOFTWARE	5,053.95
6320 · TELEPHONE	33,064.93
6325 · LEGAL	12,198.10
6326 · IT SERVICES	55,248.62
6327 · PAYROLL DEPARTMENT	11,483.59
6330 · AUDIT	44,225.85
6331 · ACCOUNTING ADMINISTRATOR	39,500.00
6332 · CONTRACT MITIGATION	70,039.06
6333 · FIRE/EMS UNIFORMS	9,618.56
6335 · ADMIN MANAGEMENT TRAINING	2,112.02
6339 · DUES	2,899.31
6340 · ADMINISTRATION OTHER	13,788.84
6341 · HIRING EXPENSE	1,973.50
6342 · PUBLICATIONS/BOOKS	1,065.00
6349 · TUITION REIMBURSEMENT	10,634.98
6351 · AWARDS/AWARDS DINNER	11,447.00
6525 · BOARD EXPENSE	164.05
6300 · ADMINISTRATION EXPENSES - Other	6,159.60
Total 6300 · ADMINISTRATION EXPENSES	376,550.10
Total ADMINISTRATION COSTS	4,535,866.53
EMERGENCY SERVICES	
6600 · FIREFIGHTING EXPENSE	
6610 · FUEL AND OIL	40,554.27
6614 · SPECIAL OPS	4,708.62
6615 · GENERAL SUPPLIES	3,435.11
6616 · DIAGNOSTIC/REPAIRS	522.75
6617 · REHAB/LUNCHES FOR TRAINING	502.14
6620 · PPE	38,314.65
6621 · SCBA	11,724.29
6630 · NEW ENGINE EQUIPMENT	35,884.09
6660 · FIRE PREVENTION/PUB. EDU.	504.84
Total 6600 · FIREFIGHTING EXPENSE	136,150.76
6800 · TRAINING	
6810 · FIREFIGHTING	10,083.69
6811 · FIRE OFFICER TRAINING	664.07
6813 · CHIEF OFFICER TRAINING	6,652.00
6815 · PARAMEDIC SCHOOL	6,995.54
Total 6800 · TRAINING	24,395.30
6900 · MEDICAL SERVICES	
6901 · PHYSICIAN ADVISOR	18,000.00
6910 · GENERAL SUPPLIES	53,800.27
6915 · DIAGNOSTICS/REPAIRS	8,108.00
6916 · QI EXPENSES	4,915.90
6917 · EMS TRAINING EXPENSES	14,932.86
6925 · MED BILLING CC / BANK FEES	250.00
6927 · REPORTING SOFTWARE/EPCR	806.44
6928 · NEW EQUIPMENT	35,727.40
6929 · MEDICAL BILLING	27,647.61
6930 · SAMSHA EXPENSES	0.00
6932 · WF GRANT EXPENSE	0.00
Total 6900 · MEDICAL SERVICES	164,188.48

UPPER PINE RIVER FIRE PROTECTION DISTRICT

Profit & Loss

January through December 2025

	Jan - Dec 25
7000 · COMMUNICATIONS	
7010 · DISPATCH	30,659.80
7015 · REPAIRS/REPL.	5,362.70
7025 · 800 MHZ RADIOS	170.15
7028 · EOC	1,129.88
Total 7000 · COMMUNICATIONS	37,322.53
Total EMERGENCY SERVICES	362,057.07
6000 · GRANT EXPENDITURES	
6020 · EMS SYSTEMS GRANT EXPENDITURES	10,010.31
6021 · PIPELINE EMERGENCY RESPONSE	94,999.71
6025 · DOLA TIER 2 GRANT EXPENDITURES	11,470.59
6034 · SIREN ACT GRANT EXPENDITURES	43,610.16
6039 · CO WORKFORCE DEVELOPMENT	37,138.19
Total 6000 · GRANT EXPENDITURES	197,228.96
6400 · INSURANCE	
6410 · WORKMAN'S COMP INS.	19,394.80
6415 · GEN. LIABILITY & VEHICLE	66,683.58
6440 · FF Wellness	45,767.00
Total 6400 · INSURANCE	131,845.38
6510 · CONTINGENCY/EMERGENCY RESERVES	8,414.32
6565 · INTEREST EXPENSE - LEASES GF	88,663.82
6700 · TRAINING CENTER	
6703 · HEALTHCARE COALITION COSTS	486.77
6704 · TRAINING CENTER EXPENSES	1,087.99
Total 6700 · TRAINING CENTER	1,574.76
6750 · WILDLAND FIRE EXPENSES	
6751 · WLF REIMBURSEMENTS	88,730.58
6752 · WLF SUPPLIES	33,853.53
6753 · WLF TRAINING	300.46
6750 · WILDLAND FIRE EXPENSES - Other	124.53
Total 6750 · WILDLAND FIRE EXPENSES	123,009.10
8000 · EQUIPMENT REPAIRS	
8091 · SHOP TOOLS	1,758.12
8092 · HAZ MAT DISPOSAL	993.60
8094 · CERTIFICATION & TESTING	1,513.20
8095 · SOFTWARE SUPPORT	2,880.00
8096 · VEHICLE MT. AND REPAIR	27,911.03
8098 · NEW MED UNIT	2,428.48
Total 8000 · EQUIPMENT REPAIRS	37,484.43
9000 · BUILDING EXPENSES	
9010 · HEATING/GENERAL	
9010-00 · ADMIN HEATING	4,001.96
9010-01 · STATION 1 HEATING	5,280.14
9010-02 · STATION 2 HEATING	2,050.91
9010-03 · STATION 3 HEATING	3,830.94
9010-04 · STATION 4 HEATING	3,351.73
9010-05 · STATION 5 HEATING	7,652.12
9010-06 · STATION 6 HEATING	1,683.03
9010-07 · STATION 7 HEATING	1,911.76
9010-08 · STATION 8 HEATING	1,078.74
9010 · HEATING/GENERAL - Other	613.54
Total 9010 · HEATING/GENERAL	31,454.87
9015 · ELECTRIC/GENERAL	
9015-00 · ADMIN ELECTRIC	630.16
9015-01 · STATION 1 ELECTRIC	1,735.99
9015-02 · STATION 2 ELECTRIC	2,969.41
9015-03 · STATION 3 ELECTRIC	663.04
9015-04 · STATION 4 ELECTRIC	3,148.72
9015-05 · STATION 5 ELECTRIC	557.59
9015-06 · STATION 6 ELECTRIC	2,508.75
9015-07 · STATION 7 ELECTRIC	556.48
9015-08 · STATION 8 ELECTRIC	636.68
9015 · ELECTRIC/GENERAL - Other	172.32
Total 9015 · ELECTRIC/GENERAL	13,579.14
9018 · SOLAR	
9018-1 · ADMIN - SOLAR	9,824.00
9018-2 · STATION 1 - SOLAR	5,520.00
9018-3 · STATION 5 - SOLAR	5,360.00
Total 9018 · SOLAR	20,704.00
9020 · WATER, SEWER, TRASH #1	7,453.79
9025 · WATER STA. #2	273.70
9030 · SUPPLIES	13,213.61
9031 · MAINTENANCE	11,617.37

UPPER PINE RIVER FIRE PROTECTION DISTRICT

Profit & Loss

January through December 2025

	Jan - Dec 25
9072 · CAPITAL OUTLAY	
9072-11 · AMBULANCE	0.00
9072-15 · TENDER LEASE PAYMENT	0.00
9072-17 · TYPE 3 LEASE PAYMENT	0.00
9072-19 · CAPITAL TYPE 1	0.00
9072-20 · DNU - DOLA TIER 2 EXP USE 6025	0.00
9072-22 · CAPITAL STATION SOLAR	0.00
Total 9072 · CAPITAL OUTLAY	0.00
Total 9000 · BUILDING EXPENSES	98,296.48
9100 · DEPRECIATION	515,056.00
Total Expense	6,099,496.85
Net Ordinary Income	222,809.62
Net Income	222,809.62

UPPER PINE RIVER FIRE PROTECTION DISTRICT

Balance Sheet

As of December 31, 2025

	Dec 31, 25
ASSETS	
Current Assets	
Checking/Savings	
1000 · OPERATING CASH - POOLED	
1025 · CK # 1 OPS FNB #40094448	
1025-1 · DEPOSIT IN TRANSIT	-412,398.86
1025 · CK # 1 OPS FNB #40094448 - Other	8,026.87
Total 1025 · CK # 1 OPS FNB #40094448	-404,371.99
1050 · CK # 2 RES. FNB #2636	0.07
1080 · MM/Shadow IntraFi 0361	587,325.34
Total 1000 · OPERATING CASH - POOLED	182,953.42
1000.1 · CASH - OTHER	
1035 · FNB CASH CHECKING #4302	1,784.79
Total 1000.1 · CASH - OTHER	1,784.79
1101-01 · CASH RESERVES	
1061 · Capital Improvements TBK 7663	
1061-1 · DEPOSIT IN TRANSIT	412,398.86
1061 · Capital Improvements TBK 7663 - Other	32,210.13
Total 1061 · Capital Improvements TBK 7663	444,608.99
Total 1101-01 · CASH RESERVES	444,608.99
Total Checking/Savings	629,347.20
Accounts Receivable	
1201 · Accounts Receivable	36,439.36
1202 · Wildland Receivable	436,466.34
Total Accounts Receivable	472,905.70
Other Current Assets	
1115 · Ambulance Billing Accounts Rec	343,788.32
1116 · Allowance (Bad Debt)	-120,000.00
1250 · COUNTY TAXES RECEIVABLE	3,820,597.00
1503 · PREPAID INSURANCE	129,130.04
Total Other Current Assets	4,173,515.36
Total Current Assets	5,275,768.26

UPPER PINE RIVER FIRE PROTECTION DISTRICT

Balance Sheet

As of December 31, 2025

	Dec 31, 25
Fixed Assets	
1900 · BUILDINGS	5,930,878.00
1902 · LAND	1,081,514.00
1903 · EQUIPMENT	1,260,666.38
1904 · VEHICLES	7,484,871.50
1905 · CONSTRUCTION IN PROGRESS	1,125,053.08
1950 · ACC. DEPRE. - BUILDINGS	-2,799,014.00
1951 · ACC. DEPRE. - EQUIPMENT	-1,148,410.00
1952 · ACC. DEPRE. - VEHICLES	-5,324,007.00
Total Fixed Assets	7,611,551.96
Other Assets	
1100 · Receivables	
1120 · RECEIVABLE, COUNTY TAXES	-4,067,124.84
Total 1100 · Receivables	-4,067,124.84
Total Other Assets	-4,067,124.84
TOTAL ASSETS	8,820,195.38
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2000 · Accounts Payable	41,260.67
Total Accounts Payable	41,260.67
Credit Cards	
2303 · AMERICAN EXPRESS	12,612.28
Total Credit Cards	12,612.28
Other Current Liabilities	
2050 · ACCRUED PAYROLL	96,171.14
2100 · Payroll Liabilities	
2101-03 · FPPA PAYABLE	
2161 · FPPA W/H	21,747.86
2162 · FPPA MATCH	18,774.41
2163 · FPPA 457 EE	6,698.07
2170 · FPPA/D&D	5,966.17
Total 2101-03 · FPPA PAYABLE	53,186.51
Total 2100 · Payroll Liabilities	53,186.51

UPPER PINE RIVER FIRE PROTECTION DISTRICT

Balance Sheet

As of December 31, 2025

	Dec 31, 25
2200 · DEFERRED REVENUE - TAX REVENUE	
2200-1 · DEFERRED REV - CAPITAL IMPROVEM	412,398.86
2200 · DEFERRED REVENUE - TAX REVENUE - Ot...	-246,527.84
Total 2200 · DEFERRED REVENUE - TAX REVENUE	165,871.02
Total Other Current Liabilities	315,228.67
Total Current Liabilities	369,101.62
Long Term Liabilities	
2514 · FIRST GOVT LEASE-2022 BMD	261,293.15
2515 · FIRST GOVT LEASE-2024 PIERCE EN	640,924.43
Total Long Term Liabilities	902,217.58
Total Liabilities	1,271,319.20
Equity	
3015 · RESERVE FOR PREPAIDS	47,270.83
3025 · EMERGENCY RESERVE	144,187.00
3510 · RESTRICTED FUNDS	116,000.00
3900 · Retained Earnings	7,018,577.01
Net Income	222,841.34
Total Equity	7,548,876.18
TOTAL LIABILITIES & EQUITY	8,820,195.38