

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 | | | | |
| 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 | | | | |
| 6910 · GENERAL SUPPLIES | 18,000.00 | 12,000.00 | 6,000.00 | 150.0% |
| 6915 · DIAGNOSTICS/REPAIRS | 53,800.27 | 45,000.00 | 8,800.27 | 119.6% |
| 6916 · QI EXPENSES | 8,108.00 | 10,000.00 | -1,892.00 | 81.1% |
| 6917 · EMS TRAINING EXPENSES | 4,915.90 | 4,000.00 | 915.90 | 122.9% |
| 6925 · MED BILLING CC / BANK FEES | 14,932.86 | 15,000.00 | -67.14 | 99.6% |
| 6927 · REPORTING SOFTWARE/EPCR | 250.00 | 1,000.00 | -750.00 | 25.0% |
| 6928 · NEW EQUIPMENT | 806.44 | 9,000.00 | -8,193.56 | 9.0% |
| 6929 · MEDICAL BILLING | 35,727.40 | 10,000.00 | 25,727.40 | 357.3% |
| 6930 · SAMSHA EXPENSES | 27,647.61 | 18,000.00 | 9,647.61 | 153.6% |
| 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 | | | | |
| 7015 · REPAIRS/REPL. | 30,659.80 | 33,000.00 | -2,340.20 | 92.9% |
| 7025 · 800 MHZ RADIOS | 5,362.70 | 5,000.00 | 362.70 | 107.3% |
| 7028 · EOC | 170.15 | 7,000.00 | -6,829.85 | 2.4% |
| 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 | | | | |
| 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 | <u>8,820,195.38</u> |
| 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 | <u>165,871.02</u> |
| 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 | <u>902,217.58</u> |
| 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 | <u>7,548,876.18</u> |
| TOTAL LIABILITIES & EQUITY | <u>8,820,195.38</u> |