

**Upper Pine River Fire Protection District
Board Meeting
Agenda
October 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. 24-6-402(4)(b) for the purpose of receiving legal advice regarding the terms of the construction contracts for Station 1, *Ciccarelli, et al v. Upper Pine River Fire Protection District*, and threatened litigation by David Kontje.
4. Additions/Deletions to the Agenda
5. Public Comment
6. Special Presentations – NV5 update
7. Approval of Minutes
 - A. August 20th, 2026 Regular Meeting
8. Finance Report
 - A. May – September 2026 Finance Reports
9. New Business
 - A. 2027 Draft Budget
 - B. TBK Account ending 7663 – Authorization and approval to add Jesse Larson as a signer to TBK Account ending 7663 and keep current signers Bruce Evans, Paul Black and Lisa Bourque.
 - C. Colo Trust
 - D. New Engine
10. Old Business
 - A. NRCS update
 - B. Station 1 update
11. Chiefs' reports
12. Adjournment

**Upper Pine River Fire Protection District
Board Meeting
Minutes
August 20, 2026
3:00 P.M.**

The meeting for August 20, 2026, was called to order at 3:02 pm by Paul Black.

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

Staff Present – Chief Evans (present), Deputy Chief Muir (present), Kim Ruggles (Secretary, present)

Additions/Deletions to the Agenda – none

Public Comment – none

Special Presentation – NV5 update – construction still on ground, starting to go vertical. On schedule to be completed July 2027 but may have an extension due to material delays. Work in progress, some issues with the concrete and making the repairs. Plumbing and electrical underground in area A and will move to area B once inspections are completed. No safety concerns currently. Design change – moving the apparatus bay driveway south due to the electrical junction box. Pay application #5 has been reviewed and approved for payment. 10% billed, 27% into the schedule. BBD is working on the change orders that OZ issued in the amount of \$176,689.

Approval of Minutes

- A. July 16th Regular Meeting – Lisa made a motion to approve the July 16th regular meeting. Gary seconds. All in favor. Motion carried.

Finance Report

- A. 2025 Audited Financials – Paul Kane with Eide Bailly presented the 2025 Audited Financials to the board
- B. New Accountant – Introduced Leslie Monroe to the board and auditors

New Business - none

Old Business

- A. NRCS Update – Vallecito Creek is completed. McCarty will be planting the willows in the fall when trees go dormant. Grimes Creek dredging and tree work has begun and hopefully everything will be completed by end of September. Boletus Creek area on hold due to homeowner/neighbor disputes with each other. Design work will be handed over to the homeowners/contractors and they will work together on their own. Any monies received from Boletus Creek will be refunded to the property owners. Still working with homeowners with the NRCS contract for the buyout of the properties.

B. Station 1 Update – see NV5 update above

Chiefs' reports

Chief Muir presented his report to the Board.

Chief Evans presented his report to the Board.

Adjournment – Meeting adjourned at 5:12 pm

Submitted by

Kim Ruggles

Paul Black, President

Date

Attest:

__SS//Kim Ruggles_____
Kim Ruggles, Admin

UPPER PINE RIVER FIRE PROTECTION DISTRICT
Balance Sheet by Fund
As of September 30, 2026

	LONG TERM DEBT	GFA-GENERAL FIXED ASSETS	RESERVES FUND (CAP IMP. DEBT)	CAPITAL PROJECTS FUND	SPECIAL REVENUE FUND	GENERAL FUND	TOTAL
ASSETS							
Current Assets							
Checking/Savings							
1000 · OPERATING CASH - POOLED							
1025 · CK # 1 OPS TBK #40094448	0.00	0.00	0.00	19,023.83	68,166.05	-106,452.16	-19,262.28
1050 · CK # 2 RES. TBK #2636	0.00	0.00	0.00	0.00	0.00	38,466.20	38,466.20
1080 · MM/Shadow IntraFi 0361/2636	0.00	0.00	0.00	0.00	0.00	1,266,754.93	1,266,754.93
Total 1000 · OPERATING CASH - POOLED	0.00	0.00	0.00	19,023.83	68,166.05	1,198,768.97	1,285,958.85
1000.1 · CASH - OTHER							
1035 · TBK CHECKING #4302	0.00	0.00	0.00	0.00	0.00	1,784.79	1,784.79
1036 · NRCS GRANT - TBK 6225	0.00	0.00	0.00	0.00	28,855.67	0.00	28,855.67
1061 · Capital Improvements TBK 7663	0.00	0.00	0.00	880,421.04	0.00	-444,425.00	435,996.04
1062 · BOK Financial-Constructn Escrow	0.00	0.00	0.00	15,559,499.43	0.00	0.00	15,559,499.43
Total 1000.1 · CASH - OTHER	0.00	0.00	0.00	16,439,920.47	28,855.67	-442,640.21	16,026,135.93
Total Checking/Savings	0.00	0.00	0.00	16,458,944.30	97,021.72	756,128.76	17,312,094.78
Accounts Receivable							
1200 · Grants Receivable	0.00	0.00	0.00	0.00	0.00	11,305.93	11,305.93
1201 · Accounts Receivable	0.00	0.00	0.00	0.00	0.00	43,150.31	43,150.31
1202 · Wildland Receivable	0.00	0.00	0.00	0.00	0.00	12,727.93	12,727.93
Total Accounts Receivable	0.00	0.00	0.00	0.00	0.00	67,184.17	67,184.17
Other Current Assets							
1599 · Due FROM Other Fund	0.00	0.00	0.00	0.00	0.00	100,000.00	100,000.00
1114 · AMBULANCE							
1115 · Ambulance Billing Accounts Rec	0.00	0.00	0.00	0.00	0.00	207,911.65	207,911.65
1116 · Allowance (Bad Debt)	0.00	0.00	0.00	0.00	0.00	-120,000.00	-120,000.00
1116-2 · Ambulance Payments Holding Acct	0.00	0.00	0.00	0.00	0.00	-4,443.49	-4,443.49
Total 1114 · AMBULANCE	0.00	0.00	0.00	0.00	0.00	83,468.16	83,468.16

UPPER PINE RIVER FIRE PROTECTION DISTRICT

Balance Sheet by Fund

As of September 30, 2026

1032 · Cash w DOR (Sales Tax Receipts)	0.00	0.00	0.00	0.00	0.00	95,617.09	95,617.09
1030 · CASH W. COUNTY TREAS.-LA PLATA	0.00	0.00	0.00	44.79	0.00	73,503.46	73,548.25
1031 · CASH W. COUNTY TREAS.-ARCHULETA	0.00	0.00	0.00	0.00	0.00	80.09	80.09
1250 · PROPERTY TAXES RECEIVABLE							
1251 · Prop.Tax Receivable - LPC-GF	0.00	0.00	0.00	0.00	0.00	56,380.10	56,380.10
1252 · Prop.Tax Receivable-ArchuletaGF	0.00	0.00	0.00	0.00	0.00	481.62	481.62
Total 1250 · PROPERTY TAXES RECEIVABLE	0.00	0.00	0.00	0.00	0.00	56,861.72	56,861.72
1503 · PREPAID INSURANCE	0.00	0.00	0.00	0.00	0.00	32,796.52	32,796.52
Total Other Current Assets	0.00	0.00	0.00	44.79	0.00	442,327.04	442,371.83
Total Current Assets	0.00	0.00	0.00	16,458,989.09	97,021.72	1,265,639.97	17,821,650.78
Fixed Assets							
1900 · BUILDINGS	0.00	5,930,878.00	0.00	0.00	0.00	0.00	5,930,878.00
1902 · LAND	0.00	1,081,514.00	0.00	0.00	0.00	0.00	1,081,514.00
1903 · EQUIPMENT	0.00	1,260,666.38	0.00	0.00	0.00	0.00	1,260,666.38
1904 · VEHICLES	0.00	7,399,955.50	0.00	0.00	0.00	0.00	7,399,955.50
1905 · CONSTRUCTION IN PROGRESS	0.00	1,125,053.08	0.00	0.00	0.00	0.00	1,125,053.08
1950 · ACC. DEPRE. - BUILDINGS	0.00	-2,799,014.00	0.00	0.00	0.00	0.00	-2,799,014.00
1951 · ACC. DEPRE. - EQUIPMENT	0.00	-1,148,410.00	0.00	0.00	0.00	0.00	-1,148,410.00
1952 · ACC. DEPRE. - VEHICLES	0.00	-5,243,337.00	0.00	0.00	0.00	0.00	-5,243,337.00
Total Fixed Assets	0.00	7,607,305.96	0.00	0.00	0.00	0.00	7,607,305.96
Other Assets							
1700 · Amount to be Provided-ConstLoan	0.00	0.00	17,490,000.00	0.00	0.00	0.00	17,490,000.00
1710 · Amt to be Provided-EngineLeases	996,813.62	0.00	0.00	0.00	0.00	0.00	996,813.62
Total Other Assets	996,813.62	0.00	17,490,000.00	0.00	0.00	0.00	18,486,813.62
TOTAL ASSETS	996,813.62	7,607,305.96	17,490,000.00	16,458,989.09	97,021.72	1,265,639.97	43,915,770.36
LIABILITIES & EQUITY							
Liabilities							
Current Liabilities							
Accounts Payable							
2000 · Accounts Payable	0.00	0.00	0.00	2,848.69	0.00	57,975.00	60,823.69
Total Accounts Payable	0.00	0.00	0.00	2,848.69	0.00	57,975.00	60,823.69

UPPER PINE RIVER FIRE PROTECTION DISTRICT
Balance Sheet by Fund
As of September 30, 2026

Credit Cards							
2303 · AMERICAN EXPRESS	0.00	0.00	0.00	314.53	1,099.00	-1,333.98	79.55
Total Credit Cards	0.00	0.00	0.00	314.53	1,099.00	-1,333.98	79.55
Other Current Liabilities							
2198 · Due to Other Fund	0.00	0.00	0.00	0.00	100,000.00	0.00	100,000.00
2100 · Payroll Liabilities							
2164 · TransAmerica Roth 457 EE	0.00	0.00	0.00	0.00	0.00	617.00	617.00
2101-03 · FPPA PAYABLE							
2161 · FPPA W/H	0.00	0.00	0.00	0.00	0.00	11,816.06	11,816.06
2162 · FPPA MATCH	0.00	0.00	0.00	0.00	0.00	10,908.36	10,908.36
2163 · FPPA 457 EE	0.00	0.00	0.00	0.00	0.00	5,399.68	5,399.68
2170 · FPPA/D&D	0.00	0.00	0.00	0.00	0.00	2,828.69	2,828.69
Total 2101-03 · FPPA PAYABLE	0.00	0.00	0.00	0.00	0.00	30,952.79	30,952.79
2115 · Salaries & Wages Payable	0.00	0.00	0.00	0.00	0.00	105,244.93	105,244.93
2116 · Payroll Taxes Payable	0.00	0.00	0.00	0.00	0.00	26,465.94	26,465.94
Total 2100 · Payroll Liabilities	0.00	0.00	0.00	0.00	0.00	163,280.66	163,280.66
Total Other Current Liabilities	0.00	0.00	0.00	0.00	100,000.00	163,280.66	263,280.66
Total Current Liabilities	0.00	0.00	0.00	3,163.22	101,099.00	219,921.68	324,183.90
Long Term Liabilities							
2200 · DEFERRED REVENUE - TAX REVENUE							
2200-1 · Deferred Revenue LPC	0.00	0.00	0.00	0.00	0.00	56,380.10	56,380.10
2200-2 · Deferred Revenue Archuleta Cty	0.00	0.00	0.00	0.00	0.00	481.62	481.62
Total 2200 · DEFERRED REVENUE - TAX REVENI	0.00	0.00	0.00	0.00	0.00	56,861.72	56,861.72
2500 · Leases							
2514 · FIRST GOVT LEASE-2022 BMD Typ3	255,889.19	0.00	0.00	0.00	0.00	0.00	255,889.19
2515 · FIRST GOVT LEASE-2024 PIERCE EN	740,924.43	0.00	0.00	0.00	0.00	0.00	740,924.43
Total 2500 · Leases	996,813.62	0.00	0.00	0.00	0.00	0.00	996,813.62
2600 · Construction Loan Station#	0.00	0.00	17,490,000.00	0.00	0.00	0.00	17,490,000.00
Total Long Term Liabilities	996,813.62	0.00	17,490,000.00	0.00	0.00	56,861.72	18,543,675.34
Total Liabilities	996,813.62	0.00	17,490,000.00	3,163.22	101,099.00	276,783.40	18,867,859.24

UPPER PINE RIVER FIRE PROTECTION DISTRICT

Balance Sheet by Fund

As of September 30, 2026

Equity							
3900 · Retained Earnings	0.00	0.00	0.00	0.00	0.00	1,178,201.73	1,178,201.73
3999 · INVESTMENT IN GFA	0.00	7,607,305.96	0.00	0.00	0.00	0.00	7,607,305.96
Net Income	0.00	0.00	0.00	16,455,825.87	-4,077.28	-189,345.16	16,262,403.43
Total Equity	0.00	7,607,305.96	0.00	16,455,825.87	-4,077.28	988,856.57	25,047,911.12
TOTAL LIABILITIES & EQUITY	996,813.62	7,607,305.96	17,490,000.00	16,458,989.09	97,021.72	1,265,639.97	43,915,770.36

UPPER PINE RIVER FIRE PROTECTION DISTRICT

Income Statement Budget vs. Actual

YTD Actuals though 10-12
-26 vs Full Year Budget 2026

	Jan - Dec 26	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
4010 · TAXES				
4100 · Property Tax Revenue				
4110 · CURRENT TAXES	4,335,873.08	4,461,173.00	-125,299.92	97.19%
4112 · SENIOR/VETERAN/PP EXEMPTION REV	68,438.20			
4120 · PRIOR TAX	1,251.04			
4122 · ABATEMENT	-632.00			
Total 4100 · Property Tax Revenue	4,404,930.32	4,461,173.00	-56,242.68	98.74%
4130 · SPECIFIC OWNERSHIP	267,314.25	25,000.00	242,314.25	1,069.26%
4160 · IN LIEU OF TAXES-Southern Ute	26,054.50			
4170 · Sales Tax Revenue	206,034.00			
Total 4010 · TAXES	4,904,333.07	4,486,173.00	418,160.07	109.32%
4021 · WILDLAND FIRE	308,729.18	300,000.00	8,729.18	102.91%
4022-01 · TOTAL AMBULANCE BILLING				
4022 · AMBULANCE BILLING	280,087.15	440,000.00	-159,912.85	63.66%
4023-1 · CONTRACTUAL ALLOWANCE	-107,889.08			
4023 · AMBULANCE BILLING WRITE OFF	-140,319.90			
4028 · GEMT - Supplemental Medicaid	133,884.75			
Total 4022-01 · TOTAL AMBULANCE BILLING	165,762.92	440,000.00	-274,237.08	37.67%
4025 · RESPONSE FEES	3,910.00			
4027 · AMR DEPLOYMENT	0.00	10,000.00	-10,000.00	0.0%
4033 · IMPACT FEE	65,704.46	47,000.00	18,704.46	139.8%
4600 · GRANT REVENUE				
4614 · PIPELINE GRANT	106,470.42			
4615 · GRANTS	9,548.00			
4620 · EMS SYSTEMS GRANT	37,836.51			
4625 · GRANT - DOLA TIER 2	147,456.99			
4634 · SIREN ACT GRANT (SAMHSA)	200,000.00			
4639 · CO WORKFORCE DEVELOPMENT GRANT	87,707.13			
4643 · BLM - TANKER GRANT	58,487.85			
4600 · GRANT REVENUE - Other	0.00	474,000.00	-474,000.00	0.0%
Total 4600 · GRANT REVENUE	647,506.90	474,000.00	173,506.90	136.61%
4642 · NRCS GRANT	4,930,387.09			
4700 · INTEREST	225,668.96	15,000.00	210,668.96	1,504.46%
MISC/OTHER REVENUE				
4300 · CONTRIBUTIONS & DONATIONS	442.00			
4026 · TRAINING CENTER REVENUE	125.00			
4029 · FINGERPRINT REVENUE	597.00			
4904 · INSURANCE PROCEEDS	3,900.73			
4902 · RENT REVENUE				
4902.2 · Apparatus Bay	5,280.00			

UPPER PINE RIVER FIRE PROTECTION DISTRICT

Income Statement Budget vs. Actual

YTD Actuals though 10-12
-26 vs Full Year Budget 2026

	Jan - Dec 26	Budget	\$ Over Budget	% of Budget
4902 · RENT REVENUE - Other	4,000.00	12,000.00	-8,000.00	33.33%
Total 4902 · RENT REVENUE	9,280.00	12,000.00	-2,720.00	77.33%
4999 · *Suspense Income	5,639.59			
MISC/OTHER REVENUE - Other	6,273.74			
Total MISC/OTHER REVENUE	26,258.06	12,000.00	14,258.06	218.82%
Total Income	11,278,260.64	5,784,173.00	5,494,087.64	194.99%
Gross Profit	11,278,260.64	5,784,173.00	5,494,087.64	194.99%
Expense				
ADMINISTRATION COSTS				
PERSONNEL EXPENSE				
6100 · SALARIES & WAGES				
6199 · Salary/wage reimbursements	0.00			
6110 · CHIEF'S PAY	91,346.28	125,000.04	-33,653.76	73.08%
6115 · DEPUTY CHIEF OPERATIONS	65,043.99	108,234.96	-43,190.97	60.1%
6130 · HUMAN RESOURCES & BUSINESS MGR	59,937.21	82,000.08	-22,062.87	73.09%
6131 · INFO TECH	57,891.01	77,271.96	-19,380.95	74.92%
6133 · RECEPTIONIST	26,809.75	37,532.04	-10,722.29	71.43%
6135 · SEASONAL/MITIGATION				
6135-1 · WILDLAND FIRE	322,133.68	100,000.08	222,133.60	322.13%
6135 · SEASONAL/MITIGATION - Other	74,245.01			
Total 6135 · SEASONAL/MITIGATION	396,378.69	100,000.08	296,378.61	396.38%
6136 · PART TIME FIRE FIGHTERS	81,649.31	35,000.04	46,649.27	233.28%
6140 · DISTRICT MECHANIC/FF/EMT	49,611.07	86,651.04	-37,039.97	57.25%
6145 · CAPTAINS	540,370.89	489,761.04	50,609.85	110.33%
6146 · FIREFIGHTER/EMT BASIC	402,136.71	508,488.00	-106,351.29	79.09%
6147 · FIREFIGHTER/EMT/INT.	3,475.71	66,218.04	-62,742.33	5.25%
6149 · PARAMEDIC	346,426.18	469,359.00	-122,932.82	73.81%
6150 · PARAMEDIC OT	58,257.95	25,000.08	33,257.87	233.03%
6152 · FF/EMT OT	74,002.26	50,000.04	24,002.22	148.0%
6153 · HCC COORDINATOR	4,216.05			
6154 · FIRE PREVENTION OFFICER	0.00	72,835.08	-72,835.08	0.0%
6155 · BOARD PAY	0.00	7,000.08	-7,000.08	0.0%
6156 · FIREFIGHTER ENGINEER	137,710.85	190,000.08	-52,289.23	72.48%
6157 · WLF COORDINATOR/ENGINE BOSS	89,809.78	85,706.04	4,103.74	104.79%
6159 · WLF ADMINISTRATOR	55,931.31			
6161 · ADMIN OVERTIME	12,499.88	5,000.04	7,499.84	250.0%
6162 · FLSA OVERTIME	0.00	88,000.08	-88,000.08	0.0%
6163 · SHOP OT	2,711.00	2,500.08	210.92	108.44%
6164 · CAPTAIN OVERTIME	84,767.21	50,000.04	34,767.17	169.53%
6165 · ENGINEER OT	29,123.04	10,000.08	19,122.96	291.23%
6171 · EDUCATION COORDINATOR	7,140.68	40,000.08	-32,859.40	17.85%
6100 · SALARIES & WAGES - Other	0.00	50,001.88	-50,001.88	0.0%

UPPER PINE RIVER FIRE PROTECTION DISTRICT

Income Statement Budget vs. Actual

YTD Actuals though 10-12
-26 vs Full Year Budget 2026

	Jan - Dec 26	Budget	\$ Over Budget	% of Budget
Total 6100 · SALARIES & WAGES	2,677,246.81	2,861,560.00	-184,313.19	93.56%
6200 · Payroll Expenses				
6215 · FPPA-COMPANY MATCH	199,106.62	249,820.08	-50,713.46	79.7%
6220 · FPPA-D&D EX	67,851.82	84,676.08	-16,824.26	80.13%
6230 · HEALTH INSURANCE EXPENSE	305,118.20	425,880.00	-120,761.80	71.64%
6231 · DENTAL AND VISION INSURANCE	-4,736.67	22,000.08	-26,736.75	-21.53%
6232 · HRA	19,453.76	20,000.04	-546.28	97.27%
6233 · Retiree Health Insurance	22,606.55	21,500.04	1,106.51	105.15%
6235 · PAYROLL TAXES- SOCIAL SECURITY	27,463.10	9,000.00	18,463.10	305.15%
6240 · PAYROLL TAXES-MEDICARE	38,316.07	44,000.04	-5,683.97	87.08%
6250 · UNEMPLOYMENT	5,285.04	6,249.64	-964.60	84.57%
Total 6200 · Payroll Expenses	680,464.49	883,126.00	-202,661.51	77.05%
Total PERSONNEL EXPENSE	3,357,711.30	3,744,686.00	-386,974.70	89.67%
6300 · ADMINISTRATION EXPENSES				
6371 · Bank Fees	70.00			
6305 · TREASURER FEES	132,297.73			
6310 · OFFICE EQUIP/REPAIRS	3,488.74			
6311 · SOFTWARE UPDATES	27,532.39			
6312 · COMPUTER HARDWARE	2,723.34			
6313 · COMPUTER SUPPLIES	204.99			
6315 · OFFICE SUPPLIES	3,587.46			
6316 · IMAGETREND SOFTWARE	13,265.00			
6320 · TELEPHONE	26,109.22			
6325 · LEGAL	17,532.75			
6326 · IT SERVICES	17,702.66			
6327 · PAYROLL DEPARTMENT	8,394.87			
6330 · AUDIT	44,818.05			
6331 · ACCOUNTING ADMINISTRATOR	18,797.50			
6333 · FIRE/EMS UNIFORMS	12,676.46			
6335 · ADMIN MANAGEMENT TRAINING	1,605.09			
6339 · DUES	3,982.69			
6340 · ADMINISTRATION MISC/OTHER	1,817.54			
6341 · HIRING EXPENSE	2,019.10			
6342 · PUBLICATIONS/BOOKS	1,504.80			
6351 · AWARDS/AWARDS DINNER	1,439.89			
6370 · COLLECTION AGENCY FEES	99.90			
6525 · BOARD EXPENSE	274.18			
6300 · ADMINISTRATION EXPENSES - Other	0.00	210,500.00	-210,500.00	0.0%
Total 6300 · ADMINISTRATION EXPENSES	341,944.35	210,500.00	131,444.35	162.44%
Total ADMINISTRATION COSTS	3,699,655.65	3,955,186.00	-255,530.35	93.54%
EMERGENCY SERVICES				
6600 · FIREFIGHTING EXPENSE				

UPPER PINE RIVER FIRE PROTECTION DISTRICT

Income Statement Budget vs. Actual

YTD Actuals though 10-12
-26 vs Full Year Budget 2026

	Jan - Dec 26	Budget	\$ Over Budget	% of Budget
6610 · FUEL AND OIL	38,557.30	45,000.00	-6,442.70	85.68%
6614 · SPECIAL OPS	29,888.78	10,000.08	19,888.70	298.89%
6615 · GENERAL SUPPLIES	9,037.83	8,000.04	1,037.79	112.97%
6616 · DIAGNOSTIC/REPAIRS	1,765.64	10,000.08	-8,234.44	17.66%
6617 · REHAB/LUNCHES FOR TRAINING	970.89	2,500.08	-1,529.19	38.83%
6620 · PPE	49,199.97	20,000.04	29,199.93	246.0%
6621 · SCBA	2,009.15	10,000.08	-7,990.93	20.09%
6622 · HOSE, NOZZLES, FITTINGS	0.00	5,000.04	-5,000.04	0.0%
6630 · NEW ENGINE EQUIPMENT	9,083.23	5,000.04	4,083.19	181.66%
6631 · HAZMAT EQUIPMENT	0.00	2,500.08	-2,500.08	0.0%
6635 · SEASONAL MITIGATION SUPPLIES	0.00	2,500.08	-2,500.08	0.0%
6660 · FIRE PREVENTION/PUB. EDU.	0.00	1,000.08	-1,000.08	0.0%
Total 6600 · FIREFIGHTING EXPENSE	140,512.79	121,500.72	19,012.07	115.65%
6800 · TRAINING				
6810 · FIREFIGHTING	9,984.93	10,000.08	-15.15	99.85%
6811 · FIRE OFFICER TRAINING	890.00	5,000.04	-4,110.04	17.8%
6812 · SPECIAL OPERATIONS	981.71	15,000.00	-14,018.29	6.55%
6813 · CHIEF OFFICER TRAINING	1,903.87	5,000.04	-3,096.17	38.08%
6815 · PARAMEDIC SCHOOL	3,908.23	9,999.20	-6,090.97	39.09%
Total 6800 · TRAINING	17,668.74	44,999.36	-27,330.62	39.26%
6900 · MEDICAL SERVICES				
6901 · PHYSICIAN ADVISOR	13,500.00	18,000.00	-4,500.00	75.0%
6910 · GENERAL SUPPLIES	32,473.91	45,000.00	-12,526.09	72.16%
6915 · DIAGNOSTICS/REPAIRS	7,935.00	9,999.96	-2,064.96	79.35%
6916 · QI EXPENSES	4,215.00	3,999.96	215.04	105.38%
6917 · EMS TRAINING EXPENSES	9,166.83	8,000.04	1,166.79	114.59%
6925 · MED BILLING CC / BANK FEES	0.00	999.96	-999.96	0.0%
6927 · REPORTING SOFTWARE/EPCR	0.00	9,000.00	-9,000.00	0.0%
6928 · NEW EQUIPMENT	16,144.89	39,999.96	-23,855.07	40.36%
6929 · MEDICAL BILLING	10,908.44	18,000.00	-7,091.56	60.6%
Total 6900 · MEDICAL SERVICES	94,344.07	152,999.88	-58,655.81	61.66%
7000 · COMMUNICATIONS				
7010 · DISPATCH	15,148.62	36,000.00	-20,851.38	42.08%
7015 · REPAIRS/REPL.	5,639.78	5,000.04	639.74	112.8%
7025 · 800 MHZ RADIOS	0.00	9,999.96	-9,999.96	0.0%
7028 · EOC	1,019.90	500.04	519.86	203.96%
Total 7000 · COMMUNICATIONS	21,808.30	51,500.04	-29,691.74	42.35%
Total EMERGENCY SERVICES	274,333.90	371,000.00	-96,666.10	73.94%
6000 · GRANT EXPENDITURES				
6020 · EMS SYSTEMS GRANT EXPENDITURES	30,458.89			
6021 · PIPELINE EMERGENCY RESPONSE	31,226.07			
6025 · DOLA TIER 2 GRANT EXPENDITURES	214,966.38			

UPPER PINE RIVER FIRE PROTECTION DISTRICT

Income Statement Budget vs. Actual

YTD Actuals though 10-12
-26 vs Full Year Budget 2026

	Jan - Dec 26	Budget	\$ Over Budget	% of Budget
6034 · SIREN ACT GRANT EXP (SAMHSA)	74,641.90	100,000.00	-25,358.10	74.64%
6039 · CO WORKFORCE DEVELOPMENT	8,060.38	100,000.00	-91,939.62	8.06%
6043 · TANKER SKID GRANT	61,648.15			
6000 · GRANT EXPENDITURES - Other	0.00	100,000.00	-100,000.00	0.0%
Total 6000 · GRANT EXPENDITURES	421,001.77	300,000.00	121,001.77	140.33%
6042 · NRCS Grant Expenditures	4,849,253.79			
6400 · INSURANCE				
6450 · Cyber Liability	2,358.54			
6410 · WORKMAN'S COMP INS.	62,970.94			
6415 · GEN. LIABILITY & VEHICLE	64,295.12	54,999.96	9,295.16	116.9%
6440 · FF Wellness	51,224.75	42,000.00	9,224.75	121.96%
6400 · INSURANCE - Other	52,972.04	70,000.04	-17,028.00	75.67%
Total 6400 · INSURANCE	233,821.39	167,000.00	66,821.39	140.01%
6500 · CAPITAL & LEASE				
6572 · PIERCETYPE1 ENGINE LEASE(PRINC)	0.00	110,579.00	-110,579.00	0.0%
6573 · TYPE 1 ENGINE LEASE (INTEREST)	82,934.10			
6574 · 202 BMD TYPE3 LEASE PYMT INTRST	30,596.04	48,000.00	-17,403.96	63.74%
6575 · 2022 BMD TYPE3 LEASE PYMT PRINC	5,403.96			
6578 · Station1 Lease-PurchaseInterest	444,365.00			
Total 6500 · CAPITAL & LEASE	563,299.10	158,579.00	404,720.10	355.22%
6700 · TRAINING CENTER				
6701 · SUBCONTRACTOR INSTRUCTIONS	0.00	3,500.04	-3,500.04	0.0%
6702 · ADMINISTRATIVE	0.00	7,500.00	-7,500.00	0.0%
6704 · TRAINING CENTER EXPENSES	256.00	9,999.96	-9,743.96	2.56%
Total 6700 · TRAINING CENTER	256.00	21,000.00	-20,744.00	1.22%
6750 · WILDLAND FIRE EXPENSES				
6751 · WLF REIMBURSEMENTS	67,778.27	50,000.08	17,778.19	135.56%
6752 · WLF SUPPLIES	20,518.93	39,999.96	-19,481.03	51.3%
6753 · WLF TRAINING	0.00	999.96	-999.96	0.0%
6750 · WILDLAND FIRE EXPENSES - Other	103.02			
Total 6750 · WILDLAND FIRE EXPENSES	88,400.22	91,000.00	-2,599.78	97.14%
8000 · EQUIPMENT REPAIRS				
8091 · SHOP TOOLS	1,303.67	999.88	303.79	130.38%
8092 · HAZ MAT DISPOSAL	99.35	500.04	-400.69	19.87%
8095 · SOFTWARE SUPPORT	0.00	2,000.04	-2,000.04	0.0%
8096 · VEHICLE MT. AND REPAIR	19,454.64	35,000.04	-15,545.40	55.59%
Total 8000 · EQUIPMENT REPAIRS	20,857.66	38,500.00	-17,642.34	54.18%
9000 · BUILDING EXPENSES				
9010 · HEATING/GENERAL				
9010-00 · ADMIN HEATING	1,469.63			
9010-01 · STATION 1 HEATING	2,606.66			
9010-02 · STATION 2 HEATING	1,155.52			

UPPER PINE RIVER FIRE PROTECTION DISTRICT

Income Statement Budget vs. Actual

YTD Actuals through 10-12
-26 vs Full Year Budget 2026

	Jan - Dec 26	Budget	\$ Over Budget	% of Budget
9010-03 · STATION 3 HEATING	2,699.71			
9010-04 · STATION 4 HEATING	2,231.52			
9010-05 · STATION 5 HEATING	4,638.00			
9010-06 · STATION 6 HEATING	1,418.31			
9010-07 · STATION 7 HEATING	1,551.56			
9010-08 · STATION 8 HEATING	2,018.81			
9010 · HEATING/GENERAL - Other	1,295.88	39,999.96	-38,704.08	3.24%
Total 9010 · HEATING/GENERAL	21,085.60	39,999.96	-18,914.36	52.71%
9015 · ELECTRIC/GENERAL				
9015-00 · ADMIN ELECTRIC	1,048.88			
9015-01 · STATION 1 ELECTRIC	1,193.43			
9015-02 · STATION 2 ELECTRIC	2,580.40			
9015-03 · STATION 3 ELECTRIC	398.61			
9015-04 · STATION 4 ELECTRIC	2,346.73			
9015-05 · STATION 5 ELECTRIC	413.62			
9015-06 · STATION 6 ELECTRIC	2,193.59			
9015-07 · STATION 7 ELECTRIC	473.67			
9015-08 · STATION 8 ELECTRIC	528.67			
9015 · ELECTRIC/GENERAL - Other	976.42	9,999.96	-9,023.54	9.76%
Total 9015 · ELECTRIC/GENERAL	12,154.02	9,999.96	2,154.06	121.54%
9020 · WATER, SEWER, TRASH #1	5,874.02	12,000.00	-6,125.98	48.95%
9025 · WATER STA. #2	273.70	750.00	-476.30	36.49%
9030 · SUPPLIES	14,284.79	8,000.04	6,284.75	178.56%
9031 · MAINTENANCE	11,046.57	20,000.04	-8,953.47	55.23%
Total 9000 · BUILDING EXPENSES	64,718.70	90,750.00	-26,031.30	71.32%
9072 · CAPITAL OUTLAY				
9072-07 · STATION 1				
CONSTRUCTION COSTS	87,495.32			
COST OF FINANCING/TITLE	226,250.00			
PERMITS	87,704.00			
PRE-CONSTRUCTION	700.00			
SITEWORK	13,310.92			
9072-07 · STATION 1 - Other	1,900,846.14	1,044,800.00	856,046.14	181.93%
Total 9072-07 · STATION 1	2,316,306.38	1,044,800.00	1,271,506.38	221.7%
9072-14 · VEHICLE EXPENSE	58,614.00			
9072-22 · CAPITAL STATION SOLAR	26,491.45	16,000.00	10,491.45	165.57%
Total 9072 · CAPITAL OUTLAY	2,401,411.83	1,060,800.00	1,340,611.83	226.38%
9050 · CONTINGENCY/EMERGENCY RESERVES	0.00	50,000.00	-50,000.00	0.0%
Total Expense	12,617,010.01	6,303,815.00	6,313,195.01	200.15%
Net Ordinary Income	-1,338,749.37	-519,642.00	-819,107.37	257.63%
Other Income/Expense				
Other Income				

UPPER PINE RIVER FIRE PROTECTION DISTRICT

Income Statement Budget vs. Actual

YTD Actuals though 10-12
-26 vs Full Year Budget 2026

	Jan - Dec 26	Budget	\$ Over Budget	% of Budget
4400 · SALE OF ASSETS	5,000.00			
9300 · TRANSFER IN FROM DS FUND	83,008.88			
9320 · TRANSFER IN FROM GENERAL FUND	873,889.99			
9400 · Lease-Purchase Proceeds	17,490,000.00			
Total Other Income	18,451,898.87			
Other Expense				
9700 · TRANSFER OUT TO CAP PROJ. FUND	873,889.99	300,000.00	573,889.99	291.3%
Total Other Expense	873,889.99	300,000.00	573,889.99	291.3%
Net Other Income	17,578,008.88	-300,000.00	17,878,008.88	-5,859.34%
Net Income	16,239,259.51	-819,642.00	17,058,901.51	-1,981.26%

UPPER PINE RIVER FIRE PROTECTION DISTRICT

Income Statement by fund

January through September 2026

Ordinary Income/Expense	CAPITAL	SPECIAL	GENERAL	
Income	PROJECTS FUND	REVENUE FUND	FUND	TOTAL
4010 · TAXES				
4100 · Property Tax Revenue				
4110 · CURRENT TAXES	0.00	0.00	4,335,873.08	4,335,873.08
4112 · SENIOR/VETERAN/PP EXEMPTION REV	0.00	0.00	68,438.20	68,438.20
4120 · PRIOR TAX	0.00	0.00	1,251.04	1,251.04
4122 · ABATEMENT	0.00	0.00	-632.00	-632.00
Total 4100 · Property Tax Revenue	0.00	0.00	4,404,930.32	4,404,930.32
4130 · SPECIFIC OWNERSHIP	0.00	0.00	267,314.25	267,314.25
4160 · IN LIEU OF TAXES-Southern Ute	0.00	0.00	26,054.50	26,054.50
4170 · Sales Tax Revenue	0.00	0.00	206,034.00	206,034.00
Total 4010 · TAXES	0.00	0.00	4,904,333.07	4,904,333.07
4021 · WILDLAND FIRE	0.00	0.00	308,729.18	308,729.18
4022-01 · TOTAL AMBULANCE BILLING				
4022 · AMBULANCE BILLING	0.00	0.00	280,087.15	280,087.15
4023-1 · CONTRACTUAL ALLOWANCE	0.00	0.00	-107,889.08	-107,889.08
4023 · AMBULANCE BILLING WRITE OFF	0.00	0.00	-140,319.90	-140,319.90
4028 · GEMT - Supplemental Medicaid	0.00	0.00	133,884.75	133,884.75
Total 4022-01 · TOTAL AMBULANCE BILLING	0.00	0.00	165,762.92	165,762.92
4033 · IMPACT FEE	0.00	0.00	63,322.46	63,322.46
4600 · GRANT REVENUE				
4614 · PIPELINE GRANT	0.00	0.00	106,470.42	106,470.42
4615 · GRANTS	0.00	0.00	9,548.00	9,548.00
4620 · EMS SYSTEMS GRANT	0.00	0.00	37,836.51	37,836.51
4625 · GRANT - DOLA TIER 2	147,456.99	0.00	0.00	147,456.99
4634 · SIREN ACT GRANT (SAMHSA)	0.00	0.00	200,000.00	200,000.00
4639 · CO WORKFORCE DEVELOPMENT GRANT	0.00	0.00	87,707.13	87,707.13
4643 · BLM - TANKER GRANT	0.00	0.00	58,487.85	58,487.85
Total 4600 · GRANT REVENUE	147,456.99	0.00	500,049.91	647,506.90
4642 · NRCS GRANT	0.00	4,930,387.09	0.00	4,930,387.09
4700 · INTEREST	204,267.84	17.30	21,383.82	225,668.96
MISC/OTHER REVENUE				
4300 · CONTRIBUTIONS & DONATIONS	0.00	0.00	442.00	442.00
4026 · TRAINING CENTER REVENUE	0.00	0.00	125.00	125.00
4029 · FINGERPRINT REVENUE	0.00	0.00	597.00	597.00
4904 · INSURANCE PROCEEDS	0.00	0.00	3,900.73	3,900.73
4902 · RENT REVENUE				
4902.2 · Apparatus Bay	0.00	0.00	5,280.00	5,280.00
4902 · RENT REVENUE - Other	0.00	0.00	4,000.00	4,000.00

UPPER PINE RIVER FIRE PROTECTION DISTRICT

Income Statement by fund

January through September 2026

Total 4902 · RENT REVENUE	0.00	0.00	9,280.00	9,280.00
4999 · *Suspense Income	0.00	0.00	5,639.59	5,639.59
MISC/OTHER REVENUE - Other	0.00	0.00	6,273.74	6,273.74
Total MISC/OTHER REVENUE	0.00	0.00	26,258.06	26,258.06
Total Income	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Gross Profit	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Expense				
ADMINISTRATION COSTS				
PERSONNEL EXPENSE				
6100 · SALARIES & WAGES				
6199 · Salary/wage reimbursements	0.00	100,000.00	-100,000.00	0.00
6110 · CHIEF'S PAY	0.00	0.00	91,346.28	91,346.28
6115 · DEPUTY CHIEF OPERATIONS	0.00	0.00	65,043.99	65,043.99
6130 · HUMAN RESOURCES & BUSINESS MGR	0.00	0.00	59,937.21	59,937.21
6131 · INFO TECH	0.00	0.00	57,891.01	57,891.01
6133 · RECEPTIONIST	0.00	0.00	26,809.75	26,809.75
6135 · SEASONAL/MITIGATION				
6135-1 · WILDLAND FIRE	0.00	0.00	322,133.68	322,133.68
6135 · SEASONAL/MITIGATION - Other	0.00	0.00	74,245.01	74,245.01
Total 6135 · SEASONAL/MITIGATION	0.00	0.00	396,378.69	396,378.69
6136 · PART TIME FIRE FIGHTERS	0.00	0.00	81,649.31	81,649.31
6140 · DISTRICT MECHANIC/FF/EMT	0.00	0.00	49,611.07	49,611.07
6145 · CAPTAINS	0.00	0.00	540,370.89	540,370.89
6146 · FIREFIGHTER/EMT BASIC	0.00	0.00	402,136.71	402,136.71
6147 · FIREFIGHTER/EMT/INT.	0.00	0.00	3,475.71	3,475.71
6149 · PARAMEDIC	0.00	0.00	346,426.18	346,426.18
6150 · PARAMEDIC OT	0.00	0.00	58,257.95	58,257.95
6152 · FF/EMT OT	0.00	0.00	74,002.26	74,002.26
6153 · HCC COORDINATOR	0.00	0.00	4,216.05	4,216.05
6156 · FIREFIGHTER ENGINEER	0.00	0.00	137,710.85	137,710.85
6157 · WLF COORDINATOR/ENGINE BOSS	0.00	0.00	89,809.78	89,809.78
6159 · WLF ADMINISTRATOR	0.00	0.00	55,931.31	55,931.31
6161 · ADMIN OVERTIME	0.00	0.00	12,499.88	12,499.88
6163 · SHOP OT	0.00	0.00	2,711.00	2,711.00
6164 · CAPTAIN OVERTIME	0.00	0.00	84,767.21	84,767.21
6165 · ENGINEER OT	0.00	0.00	29,123.04	29,123.04
6171 · EDUCATION COORDINATOR	0.00	0.00	7,140.68	7,140.68
Total 6100 · SALARIES & WAGES	0.00	100,000.00	2,577,246.81	2,677,246.81
6200 · Payroll Expenses				
6215 · FPPA-COMPANY MATCH	0.00	0.00	199,106.62	199,106.62
6220 · FPPA-D&D EX	0.00	0.00	67,851.82	67,851.82
6230 · HEALTH INSURANCE EXPENSE	0.00	0.00	305,118.20	305,118.20
6231 · DENTAL AND VISION INSURANCE	0.00	0.00	-4,736.67	-4,736.67

UPPER PINE RIVER FIRE PROTECTION DISTRICT

Income Statement by fund

January through September 2026

6232 · HRA	0.00	0.00	17,547.75	17,547.75
6233 · Retiree Health Insurance	0.00	0.00	22,606.55	22,606.55
6235 · PAYROLL TAXES- SOCIAL SECURITY	0.00	0.00	27,463.10	27,463.10
6240 · PAYROLL TAXES-MEDICARE	0.00	0.00	38,316.07	38,316.07
6250 · UNEMPLOYMENT	0.00	0.00	5,285.04	5,285.04
Total 6200 · Payroll Expenses	0.00	0.00	678,558.48	678,558.48
Total PERSONNEL EXPENSE	0.00	100,000.00	3,255,805.29	3,355,805.29
6300 · ADMINISTRATION EXPENSES				
6371 · Bank Fees	0.00	0.00	70.00	70.00
6305 · TREASURER FEES	0.00	0.00	132,297.73	132,297.73
6310 · OFFICE EQUIP/REPAIRS	0.00	0.00	3,488.74	3,488.74
6311 · SOFTWARE UPDATES	0.00	0.00	27,532.39	27,532.39
6312 · COMPUTER HARDWARE	0.00	0.00	2,723.34	2,723.34
6313 · COMPUTER SUPPLIES	0.00	0.00	204.99	204.99
6315 · OFFICE SUPPLIES	0.00	0.00	3,587.46	3,587.46
6316 · IMAGETREND SOFTWARE	0.00	0.00	13,265.00	13,265.00
6320 · TELEPHONE	0.00	0.00	26,109.22	26,109.22
6325 · LEGAL	0.00	0.00	16,745.25	16,745.25
6326 · IT SERVICES	0.00	0.00	17,346.77	17,346.77
6327 · PAYROLL DEPARTMENT	0.00	0.00	7,653.74	7,653.74
6330 · AUDIT	0.00	0.00	44,818.05	44,818.05
6331 · ACCOUNTING ADMINISTRATOR	0.00	0.00	18,797.50	18,797.50
6333 · FIRE/EMS UNIFORMS	0.00	0.00	12,676.46	12,676.46
6335 · ADMIN MANAGEMENT TRAINING	0.00	0.00	1,605.09	1,605.09
6339 · DUES	0.00	0.00	3,982.69	3,982.69
6340 · ADMINISTRATION MISC/OTHER	0.00	0.00	1,807.54	1,807.54
6341 · HIRING EXPENSE	0.00	0.00	2,019.10	2,019.10
6342 · PUBLICATIONS/BOOKS	0.00	0.00	1,504.80	1,504.80
6351 · AWARDS/AWARDS DINNER	0.00	0.00	1,439.89	1,439.89
6370 · COLLECTION AGENCY FEES	0.00	0.00	99.90	99.90
6525 · BOARD EXPENSE	0.00	0.00	274.18	274.18
Total 6300 · ADMINISTRATION EXPENSES	0.00	0.00	340,049.83	340,049.83
Total ADMINISTRATION COSTS	0.00	100,000.00	3,595,855.12	3,695,855.12
EMERGENCY SERVICES				
6600 · FIREFIGHTING EXPENSE				
6610 · FUEL AND OIL	0.00	0.00	36,502.20	36,502.20
6614 · SPECIAL OPS	0.00	0.00	29,888.78	29,888.78
6615 · GENERAL SUPPLIES	0.00	0.00	9,037.83	9,037.83
6616 · DIAGNOSTIC/REPAIRS	0.00	0.00	1,765.64	1,765.64
6617 · REHAB/LUNCHES FOR TRAINING	0.00	0.00	970.89	970.89
6620 · PPE	0.00	0.00	49,199.97	49,199.97
6621 · SCBA	0.00	0.00	2,009.15	2,009.15
6630 · NEW ENGINE EQUIPMENT	0.00	0.00	9,083.23	9,083.23

UPPER PINE RIVER FIRE PROTECTION DISTRICT

Income Statement by fund

January through September 2026

Total 6600 · FIREFIGHTING EXPENSE	0.00	0.00	138,457.69	138,457.69
6800 · TRAINING				
6810 · FIREFIGHTING	0.00	0.00	8,868.13	8,868.13
6811 · FIRE OFFICER TRAINING	0.00	0.00	890.00	890.00
6812 · SPECIAL OPERATIONS	0.00	0.00	981.71	981.71
6813 · CHIEF OFFICER TRAINING	0.00	0.00	1,903.87	1,903.87
6815 · PARAMEDIC SCHOOL	0.00	0.00	3,908.23	3,908.23
Total 6800 · TRAINING	0.00	0.00	16,551.94	16,551.94
6900 · MEDICAL SERVICES				
6901 · PHYSICIAN ADVISOR	0.00	0.00	13,500.00	13,500.00
6910 · GENERAL SUPPLIES	0.00	0.00	32,473.91	32,473.91
6915 · DIAGNOSTICS/REPAIRS	0.00	0.00	7,935.00	7,935.00
6916 · QI EXPENSES	0.00	0.00	4,215.00	4,215.00
6917 · EMS TRAINING EXPENSES	0.00	0.00	8,737.83	8,737.83
6928 · NEW EQUIPMENT	0.00	0.00	16,144.89	16,144.89
6929 · MEDICAL BILLING	0.00	0.00	10,908.44	10,908.44
Total 6900 · MEDICAL SERVICES	0.00	0.00	93,915.07	93,915.07
7000 · COMMUNICATIONS				
7010 · DISPATCH	0.00	0.00	15,148.62	15,148.62
7015 · REPAIRS/REPL.	0.00	0.00	5,639.78	5,639.78
7028 · EOC	0.00	0.00	914.91	914.91
Total 7000 · COMMUNICATIONS	0.00	0.00	21,703.31	21,703.31
Total EMERGENCY SERVICES	0.00	0.00	270,628.01	270,628.01
6000 · GRANT EXPENDITURES				
6020 · EMS SYSTEMS GRANT EXPENDITURES	0.00	0.00	30,458.89	30,458.89
6021 · PIPELINE EMERGENCY RESPONSE	0.00	0.00	31,226.07	31,226.07
6025 · DOLA TIER 2 GRANT EXPENDITURES	0.00	0.00	214,966.38	214,966.38
6034 · SIREN ACT GRANT EXP (SAMHSA)	0.00	0.00	74,641.90	74,641.90
6039 · CO WORKFORCE DEVELOPMENT	0.00	0.00	8,060.38	8,060.38
6043 · TANKER SKID GRANT	0.00	0.00	61,648.15	61,648.15
Total 6000 · GRANT EXPENDITURES	0.00	0.00	421,001.77	421,001.77
6042 · NRCS Grant Expenditures	0.00	4,834,481.67	0.00	4,834,481.67
6400 · INSURANCE				
6450 · Cyber Liability	0.00	0.00	2,358.54	2,358.54
6410 · WORKMAN'S COMP INS.	0.00	0.00	62,970.94	62,970.94
6415 · GEN. LIABILITY & VEHICLE	0.00	0.00	64,067.18	64,067.18
6440 · FF Wellness	0.00	0.00	51,224.75	51,224.75
6400 · INSURANCE - Other	0.00	0.00	52,972.04	52,972.04
Total 6400 · INSURANCE	0.00	0.00	233,593.45	233,593.45
6500 · CAPITAL & LEASE				
6573 · TYPE 1 ENGINE LEASE (INTEREST)	0.00	0.00	82,934.10	82,934.10
6574 · 202 BMD TYPE3 LEASE PYMT INTRST	0.00	0.00	30,596.04	30,596.04
6575 · 2022 BMD TYPE3 LEASE PYMT PRINC	0.00	0.00	5,403.96	5,403.96

UPPER PINE RIVER FIRE PROTECTION DISTRICT

Income Statement by fund

January through September 2026

6578 · Station1 Lease-PurchaseInterest	0.00	0.00	444,365.00	444,365.00
Total 6500 · CAPITAL & LEASE	0.00	0.00	563,299.10	563,299.10
6700 · TRAINING CENTER				
6704 · TRAINING CENTER EXPENSES	0.00	0.00	256.00	256.00
Total 6700 · TRAINING CENTER	0.00	0.00	256.00	256.00
6750 · WILDLAND FIRE EXPENSES				
6751 · WLF REIMBURSEMENTS	0.00	0.00	61,058.27	61,058.27
6752 · WLF SUPPLIES	0.00	0.00	20,518.93	20,518.93
6750 · WILDLAND FIRE EXPENSES - Other	0.00	0.00	103.02	103.02
Total 6750 · WILDLAND FIRE EXPENSES	0.00	0.00	81,680.22	81,680.22
8000 · EQUIPMENT REPAIRS				
8091 · SHOP TOOLS	0.00	0.00	1,303.67	1,303.67
8092 · HAZ MAT DISPOSAL	0.00	0.00	99.35	99.35
8096 · VEHICLE MT. AND REPAIR	0.00	0.00	19,454.64	19,454.64
Total 8000 · EQUIPMENT REPAIRS	0.00	0.00	20,857.66	20,857.66
9000 · BUILDING EXPENSES				
9010 · HEATING/GENERAL				
9010-00 · ADMIN HEATING	0.00	0.00	1,469.63	1,469.63
9010-01 · STATION 1 HEATING	0.00	0.00	2,606.66	2,606.66
9010-02 · STATION 2 HEATING	0.00	0.00	1,155.52	1,155.52
9010-03 · STATION 3 HEATING	0.00	0.00	2,699.71	2,699.71
9010-04 · STATION 4 HEATING	0.00	0.00	2,231.52	2,231.52
9010-05 · STATION 5 HEATING	0.00	0.00	4,638.00	4,638.00
9010-06 · STATION 6 HEATING	0.00	0.00	1,418.31	1,418.31
9010-07 · STATION 7 HEATING	0.00	0.00	1,551.56	1,551.56
9010-08 · STATION 8 HEATING	0.00	0.00	2,018.81	2,018.81
9010 · HEATING/GENERAL - Other	0.00	0.00	1,295.88	1,295.88
Total 9010 · HEATING/GENERAL	0.00	0.00	21,085.60	21,085.60
9015 · ELECTRIC/GENERAL				
9015-00 · ADMIN ELECTRIC	0.00	0.00	1,048.88	1,048.88
9015-01 · STATION 1 ELECTRIC	0.00	0.00	1,193.43	1,193.43
9015-02 · STATION 2 ELECTRIC	0.00	0.00	2,580.40	2,580.40
9015-03 · STATION 3 ELECTRIC	0.00	0.00	398.61	398.61
9015-04 · STATION 4 ELECTRIC	0.00	0.00	2,346.73	2,346.73
9015-05 · STATION 5 ELECTRIC	0.00	0.00	413.62	413.62
9015-06 · STATION 6 ELECTRIC	0.00	0.00	2,193.59	2,193.59
9015-07 · STATION 7 ELECTRIC	0.00	0.00	473.67	473.67
9015-08 · STATION 8 ELECTRIC	0.00	0.00	528.67	528.67
9015 · ELECTRIC/GENERAL - Other	0.00	0.00	976.42	976.42
Total 9015 · ELECTRIC/GENERAL	0.00	0.00	12,154.02	12,154.02
9020 · WATER, SEWER, TRASH #1	0.00	0.00	5,794.02	5,794.02
9025 · WATER STA. #2	0.00	0.00	273.70	273.70
9030 · SUPPLIES	0.00	0.00	14,220.35	14,220.35

UPPER PINE RIVER FIRE PROTECTION DISTRICT

Income Statement by fund

January through September 2026

9031 · MAINTENANCE	0.00	0.00	10,981.57	10,981.57
Total 9000 · BUILDING EXPENSES	0.00	0.00	64,509.26	64,509.26
9072 · CAPITAL OUTLAY				
9072-07 · STATION 1				
CONSTRUCTION COSTS	87,495.32	0.00	0.00	87,495.32
COST OF FINANCING/TITLE	226,250.00	0.00	0.00	226,250.00
PERMITS	87,704.00	0.00	0.00	87,704.00
PRE-CONSTRUCTION	700.00	0.00	0.00	700.00
SITEWORK	13,310.92	0.00	0.00	13,310.92
9072-07 · STATION 1 - Other	1,900,846.14	0.00	0.00	1,900,846.14
Total 9072-07 · STATION 1	2,316,306.38	0.00	0.00	2,316,306.38
9072-14 · VEHICLE EXPENSE	0.00	0.00	58,614.00	58,614.00
9072-22 · CAPITAL STATION SOLAR	26,491.45	0.00	0.00	26,491.45
Total 9072 · CAPITAL OUTLAY	2,342,797.83	0.00	58,614.00	2,401,411.83
Total Expense	2,342,797.83	4,934,481.67	5,310,294.59	12,587,574.09
Net Ordinary Income	#REF!	#REF!	#REF!	#REF!
Other Income/Expense				
Other Income				
4400 · SALE OF ASSETS	0.00	0.00	5,000.00	5,000.00
9300 · TRANSFER IN FROM DS FUND	83,008.88	0.00	0.00	83,008.88
9320 · TRANSFER IN FROM GENERAL FUND	873,889.99	0.00	0.00	873,889.99
9400 · Lease-Purchase Proceeds	17,490,000.00	0.00	0.00	17,490,000.00
Total Other Income	18,446,898.87	0.00	5,000.00	18,451,898.87
Other Expense				
9700 · TRANSFER OUT TO CAP PROJ. FUND	0.00	0.00	873,889.99	873,889.99
Total Other Expense	0.00	0.00	873,889.99	873,889.99
Net Other Income	18,446,898.87	0.00	-868,889.99	17,578,008.88
Net Income	#REF!	#REF!	#REF!	#REF!

UPPER PINE RIVER FIRE PROTECTION DISTRICT
GENERAL FUND
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
 ACTUAL, BUDGET AND FORECAST FOR THE PERIODS INDICATED

	2025 Amended Budget	2025 Actual YE	2026 Approved Budget	2026 YTD 9/30 Actuals	2026 Projected YE	2026 Proposed Amended	Variance Proj. YE to Budget	2027 Proposed Budget
GENERAL FUND Revenues								
## Property Tax Revenues	3,359,941	3,818,085	4,461,173	4,404,930	4,435,119	4,435,119	(26,055)	3,733,161
Sales Tax Revenue				206,034	450,000	450,000	450,000	1,080,000
In Lieu of Taxes - Federal						0	0	
In Lieu of Taxes - Southern Ute		17,065		26,055	26,055	26,055	26,055	26,000
## Specific Ownership tax	100,000	344,895	25,000	267,314	300,000	300,000	275,000	30,000
## Wildland Fire	300,000	980,168	300,000	308,729	831,505	831,505	531,505	300,000
## Ambulance Income	520,000	540,608	440,000	31,878	440,000	440,000	0	400,000
Supplemental Medicaid		171,994		133,885	133,884	133,884	133,884	110,000
## Response Fees		9,620		0	0	0	0	5,000
## Training Center revenue		2,975		125	150	150	150	5,000
## American Medical Response Deployment			10,000		0	0	(10,000)	
## HCC Contract		79,727						
## Impact Fees	119,210	51,902	47,000	63,322	65,000	65,000	18,000	35,000
## Grant Revenue								
Grant revenue - Pipeline Grant								
Grant revenue - BLM Grant		80,000		106,470	106,470	106,470	106,470	
Grant Revenue - EMS Systems Grant		118,306		37,837	37,837	37,837	37,837	
Grant Revenue - DOLA		18,629					0	0
Grant Revenue - DOLA Tier 2		228,931						
Grant Revenue - CO Workforce Dev. Grant		175,049		87,707	87,707	87,707	87,707	
Grant revenue - Tanker Grant				58,488	58,488	58,488	58,488	
Grant Revenue - Mitigation Grant					130,000	130,000	130,000	50,000
Grant Revenue - Siren Act Grant		100,000		200,000	200,000	200,000	200,000	150,000
Grant Revenue - FEMA		19,714						
Grant Revenue - Safer Grant Federal					6,000	6,000	6,000	35,000
Other Grants		18,872		15,188	15,188	15,188	15,188	
Total Grant Revenue	738,870	759,501	474,000	505,690	641,690	641,690	167,690	235,000
## Interest		28,261	15,000	21,384	25,000	25,000	10,000	15,000
Rent revenue - Station 2		2,000		4,000	6,000	6,000	6,000	12,000
Rent Revenue - Apparatus Bay		2,302		5,280	7,075	7,075	7,075	
Rent Revenue - Clinic						0	0	95,000
## Fingerprint Revenue		1,018		597	600	600	600	1,000
## Other income	13,000	24,014	12,000	10,616	10,616	10,616	(1,384)	107,000
Net GENERAL FUND - Revenue	5,151,021	6,834,135	5,784,173	5,989,839	7,372,694	7,372,694	1,588,521	6,189,161
GENERAL FUND Expenditures								
## Salaries & Wages	2,785,586	3,370,714	2,861,560	2,677,247	3,569,662	3,569,662	(708,102)	2,944,981
Salary Reimbursement				(100,000)	(100,000)	(100,000)	100,000	
## Payroll Tax & Employee Benefits	820,201	788,009	883,126	678,558	904,745	904,745	(21,619)	968,250
## Administration	169,125	491,137	210,500	340,050	453,400	453,400	(242,900)	380,554
Emergency Services	345,000	428,278	371,000	270,628	371,000	371,000	0	256,500
## Grant Expenditures		201,729	300,000	421,002	430,000	430,000	(130,000)	140,000
## Insurance	167,000	131,845	167,000	233,390	235,000	235,000	(68,000)	175,000
Lease Payments							0	
9072: Tender Lease		182,433			0	0	0	
9072: 2024 Pierce Enforcer Type 1 Engine Lease		82,934		82,934	110,579	110,579	(110,579)	110,597
907: 2022 BMD Type 3 Lease Payment		48,000		36,000	244,670	244,670	(244,670)	0
Station 1 Lease payments				444,365	444,365	444,365	(444,365)	888,681
Total Outlay for Leases		313,367	0	563,299	799,614	799,614	(799,614)	999,278
## Training Center	25,000	1,575	21,000	256	256	256	20,744	0
## Wildland Fire Exenses	8,500	122,977	91,000	81,680	91,000	91,000	0	75,000
## Equipment Repairs	44,500	37,452	38,500	20,858	38,500	38,500	0	44,500
## Building	90,750	99,675	90,750	64,509	90,750	90,750	0	97,800
## Capital Outlay							0	
907: Vehicle				58,614	58,614	58,614	(58,614)	0
907: Solar							0	16,000
Ambulance		417,911					0	120,000
2024 Pierce Enforcer		100,000					0	
New Tender purchase 2027							0	100,000
Total Capital Outlay		517,911		58,614	58,614	58,614	(58,614)	
## Contingency	25,000	9,522	50,000				50,000	50,000
Total GENERAL FUND Expenses	4,480,662	6,514,192	5,084,436	5,310,091	6,942,541	6,942,541	(1,858,105)	6,131,863
REVENUE OVER (UNDER) EXPENDITURES	670,359	319,942	699,737	679,749	430,153	430,153	(269,584)	57,298

GENERAL FUND (cont.)

OTHER FINANCING SOURCES (USES)

Sale of Assets	14,000		5,000	5,000	5,000	5,000	
Transfers (IN) from Debt Service Fund						0	
Transfers (IN) from Capital Projects Fund						0	
Transfers OUT) to Capital Projects Fund	(235,000)		(300,000)	(873,890)	(429,525)	(429,525)	(129,525)
Total Other Financing Sources & Uses	(235,000)	14,000	(300,000)	(868,890)	(424,525)	(424,525)	(124,525)
CHANGE IN FUND BALANCE(Net Rev/Exp)	435,359	333,942	399,737	(189,141)	5,628	5,628	(394,109)
FUND BALANCE - BEGINNING	1,268,407	844,259	1,921,602	1,178,202	1,178,202	1,178,202	(743,400)
Fund balance adjustment per audit							
Restricted Funds:							
Emergency reserves	195,426		173,525			221,162	183,956
Unrestricted Fund Balance	982,776		2,147,814			962,668	1,057,172
FUND BALANCE - ENDING	1,703,766	1,178,202	2,321,339	989,060	1,183,830	1,183,830	(1,137,509)
Appropriation	4,978,364	4,978,364	5,084,436		5,084,436	6,513,016	2,027
Expenditures	(4,715,662)	(6,514,192)	(5,384,436)		(6,513,016)	(6,513,016)	2,027
	262,702	(1,535,828)	(300,000)		(1,428,580)	0	0
				transfer out not included in allocation		Need supplemental appropriation	

UPPER PINE RIVER FIRE PROTECTION DISTRICT

CAPITAL PROJECTS FUND

**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
ACTUAL, BUDGET AND FORECAST FOR THE PERIODS INDICATED**

	2025 Amended Budget	2025 Actual YE	2026 Approved Budget	2026 YTD 7/31/26 Actuals	2026 Projected YE	2026 Proposed Amended	Variance Proj. YE to Budget	2027 Proposed Budget
CAPITAL PROJECTS FUND Revenues								
## Interest Income				204,268	280,000	280,000	280,000	100,000
## Grant revenue - Dola Tier 2	100,000		319,800	147,457	250,000	250,000	(69,800)	0
							0	
## Sale of Assets	265,000		200,000	0	0	0	(200,000)	
							0	
Total CP FUND - Revenue	365,000		519,800	351,725	530,000	530,000	10,200	100,000
CAPITAL PROJECTS FUND Expenditures								
907: Station 1 Construction	100,000		1,044,800	2,316,306	4,000,000	4,000,000	(2,955,200)	
Ambulance	306,639						0	
907: Type 3 Lease Payment	48,000		48,000			0	48,000	
907: Station 1 Solar	15,528		16,000	26,491		0	16,000	16,000
907: Type 1 Engine Lease	100,050		110,579			0	110,579	
9072 Tender Lease Payment	25,110							
CONTINGENCY								100,000
Total CP FUND - Expenditures	595,327		1,219,379	2,342,798	4,000,000	4,000,000	(2,780,621)	116,000
REVENUE OVER (UNDER) EXPENDITURES	(230,327)		(699,579)	(1,991,073)	(3,470,000)	(3,470,000)	(2,770,421)	(16,000)
OTHER FINANCING SOURCES (USES)								
Lease-Purchase Proceeds Station 1				17,490,000	17,490,000	17,490,000	17,490,000	0
Transfers (IN) from Debt Service Fund				83,009	83,009	83,009	83,009	0
Transfers (IN) from General Fund	235,000		730,497	873,890	429,525	429,525	(300,972)	0
Transfer (OUT)							0	
Total Other Financing Sources & Uses	235,000		730,497	18,446,899	18,002,534	18,002,534	17,272,037	0
CHANGE IN FUND BALANCE(Net Rev/Exp)	4,673	0	30,918	16,455,826	14,532,534	14,532,534	14,501,616	(16,000)
FUND BALANCE - BEGINNING	0		14,181	0	0	45,099	(14,181)	14,532,534
FUND BALANCE - ENDING	4,673		45,099	16,455,826	14,532,534	14,577,633	14,487,435	14,516,534
Appropriation						4,000,000	2027	116,000
Expenditures			(1,219,379)		(4,000,000)	(4,000,000)	2027	(116,000)
			(1,219,379)		(4,000,000)	0		0
							Need supplemental appropriation	

UPPER PINE RIVER FIRE PROTECTION DISTRICT
SPECIAL REVENUE FUND - NRCS GRANT
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
 ACTUAL, BUDGET AND FORECAST FOR THE PERIODS INDICATED

	2025 Amended Budget	2025 Actual YE	2026 Approved Budget	2026 YTD 7/31/26 Actuals	2026 Projected YE	2026 Proposed Amended	Variance Proj. YE to Budget	2027 Proposed Budget
NRCS FUND Revenues								
## Grant revenue - NRCS Grant				4,930,387	7,000,000	7,000,000	7,000,000	
## Interest Income				17	20	20	20	
							0	
Total NRCS - Revenue			0	4,930,404	7,000,020	7,000,020	7,000,020	0
NRCS FUND Expenditures								
Salary & Wage reimbursement				100,000	100,000	100,000		
Grant Expenditures				4,834,482	6,900,020	6,900,020		
Total NRCS FUND - Expenditures			0	4,934,482	7,000,020	7,000,020	0	0
REVENUE OVER (UNDER) EXPENDITURES			0	(4,077)	0	0	7,000,020	0
OTHER FINANCING SOURCES (USES)								
Total Other Financing Sources & Uses			0	0	0	0	0	0
FUND BALANCE - BEGINNING			0	0	0	0	0	0
Restricted Funds:							0	
Reserves								
Unrestricted Fund Balance								
FUND BALANCE - ENDING			0	(4,077)	0	0	7,000,020	0
Appropriation						7,000,020	2027	0
Expenditures			0		(7,000,020)	(7,000,020)	2027	0
			0		(7,000,020)	0	**	0
					Need supplemental appropriation			

UPPER PINE RIVER FIRE PROTECTION DISTRICT
DEBT SERVICE FUND
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
 ACTUAL, BUDGET AND FORECAST FOR THE PERIODS INDICATED

	2025 Amended Budget	2025 Actual YE	2026 Approved Budget	2026 YTD 9/30/26 Actuals	2026 Projected YE	2026 Proposed Amended	Variance Proj. YE to Budget	2027 Proposed Budget
DEBT SERVICE FUND Revenues								
La Plata County Property Tax Revenues								0
Specific ownership tax								
Prior Year Tax		96		93	200	200		200
Abatements		(152)						
Tribal Payments in Lieu of Tax				951	951	951		1,200
Interest Income		14		42	42	42		50
Total DS FUND - Revenue		(42)		1,086	1,193	1,193		1,450
DEBT SERVICE FUND Expenditures								
Treasurer fees		17		4	6	6		6
Bank Fees		0		54	54	54		
Contingency								
Total DS FUND Expenses		18		58	60	60		6
REVENUE OVER (UNDER) EXPENDITURES		(60)		1,028	1,134	1,134		1,444
OTHER FINANCING SOURCES (USES)								
Transfer (OUT) to Capital Projects Fund		0		(83,009)	(83,114)	(83,114)		(1,444)
Transfer (OUT) to General Fund								
Total Other Financing Sources & Uses		0		(83,009)	(83,114)	(83,114)		(1,444)
FUND BALANCE - BEGINNING		82,040		81,980	81,980	81,980		0
FUND BALANCE - ENDING		81,980		0	0	0		0
Appropriation						83,174		1,450
Expenditures			0		(83,054)	(83,174)		(1,450)
			0		(83,054)	0		0
					Need supplemental appropriation			
DISTRICT WIDE APPROPRIATION			5,084,436			17,596,210		6,249,313

GRAND TTL FUND BALANCES ALL FUNDS	1,708,439	1,178,202	2,366,438	17,440,809	15,633,309	15,761,463		15,757,662
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