

Red Feather Lakes Fire Protection District
Balance Sheet
As of December 31, 2025

	<u>Dec 31, 25</u>
ASSETS	
Current Assets	
Checking/Savings	
10100 · First National Bank	111,279.69
10200 · Colo Trust	99,983.88
Total Checking/Savings	<u>211,263.57</u>
Total Current Assets	<u>211,263.57</u>
TOTAL ASSETS	<u>211,263.57</u>
LIABILITIES & EQUITY	
Equity	
31000 · Fund Balance	372,090.37
32000 · Retained Earnings	39,216.36
Net Income	<u>-200,043.16</u>
Total Equity	<u>211,263.57</u>
TOTAL LIABILITIES & EQUITY	<u>211,263.57</u>

Red Feather Lakes Fire Protection District
Income Statement
December 2025

	Dec 25
Income	
1000 · Larimer County	
1300 · Interest	268.12
1100 · Property Tax	3,861.53
1200 · Specific Ownership	1,303.11
	5,432.76
Total 1000 · Larimer County	5,432.76
1400 · Donations	1,050.00
1600 · Interest Earned	958.38
1800 · Services	
1820 · Medical	5,500.00
	5,500.00
Total 1800 · Services	5,500.00
Total Income	12,941.14
Expense	
3000 · Administration	
3100 · Pension	37,000.00
3200 · Insurance	
3210 · VFIS	4,654.00
3220 · Workman's Comp	572.00
	5,226.00
Total 3200 · Insurance	5,226.00
3400 · Fees	
3410 · County Treasurer's Fees	82.58
3420 · Accounting	250.00
	332.58
Total 3400 · Fees	332.58
3500 · Volunteer Incentives	
3530 · Gifts, Dinners, Awards	737.22
	737.22
Total 3500 · Volunteer Incentives	737.22
3600 · Board Expenses	
3640 · Website Hosting	263.88
	263.88
Total 3600 · Board Expenses	263.88
3710 · Postage	199.80
3720 · Other Gen. and Adm.	15.00
3800 · Station and Grounds	
3820 · Utilities	
3821 · Electric	293.62
3822 · Propane	242.31
3823 · Phone	119.61
	655.54
Total 3820 · Utilities	655.54
Total 3800 · Station and Grounds	655.54
3900 · Fundraising/Community Awareness	
3930 · Fire Prevention Week	17.39
	17.39
Total 3900 · Fundraising/Community Awareness	17.39
Total 3000 · Administration	44,447.41
4000 · Fire Department Operating Exp	
4300 · Supplies	
4310 · Supplies Medical	101.85
	101.85
Total 4300 · Supplies	101.85
4400 · Vehicles	
4440 · Repairs and Maintenance	85.34
4450 · Chief's Vehicle Reimbursement	1,000.00
	1,085.34

Red Feather Lakes Fire Protection District
Income Statement
December 2025

	<u>Dec 25</u>
Total 4400 · Vehicles	1,085.34
4540 · Communications	
4544 · Starlink Connection	<u>130.00</u>
Total 4540 · Communications	<u>130.00</u>
Total 4000 · Fire Department Operating Exp	1,317.19
5000 · Capital Outlay	
5100 · Communications	
5110 · Radios/pagers	<u>242.00</u>
Total 5100 · Communications	242.00
5500 · Vehicles	
5580 · New Ambulance	<u>252,300.00</u>
Total 5500 · Vehicles	<u>252,300.00</u>
Total 5000 · Capital Outlay	<u>252,542.00</u>
Total Expense	<u>298,306.60</u>
Net Income	<u><u>(285,365.46)</u></u>

Red Feather Lakes Fire Protection District
Budget Report
 January through December 2025

	Jan - Dec 25	Budget	\$ Over Budget
Income			
Beg Fund Balance - Operating	0.00	0.00	0.00
1000 · Larimer County			
1300 · Interest	931.40	600.00	331.40
1100 · Property Tax	291,169.51	291,360.65	-191.14
1200 · Specific Ownership	18,294.27	15,000.00	3,294.27
Total 1000 · Larimer County	310,395.18	306,960.65	3,434.53
1400 · Donations	1,050.00	1,000.00	50.00
1600 · Interest Earned	12,640.85	14,400.00	-1,759.15
1800 · Services			
1820 · Medical	5,500.00	5,500.00	0.00
Total 1800 · Services	5,500.00	5,500.00	0.00
2000 · Equipment Sales	1,700.00		
2200 · AirLink			
2210 · Fire Board Members	0.00	0.00	0.00
2220 · AirLink - Other	262.04	1,000.00	-737.96
Total 2200 · AirLink	262.04	1,000.00	-737.96
2400 · Micro-grid	600.00	600.00	0.00
Total Income	332,148.07	329,460.65	2,687.42
Expense			
3000 · Administration			
3100 · Pension	37,000.00	37,000.00	0.00
3200 · Insurance			
3210 · VFIS	20,463.00	20,000.00	463.00
3220 · Workman's Comp	3,195.00	2,670.00	525.00
3230 · Air Link	0.00	0.00	0.00
Total 3200 · Insurance	23,658.00	22,670.00	988.00
3400 · Fees			
3410 · County Treasurer's Fees	5,834.26	5,845.00	-10.74
3420 · Accounting	3,400.00	3,750.00	-350.00
3430 · Legal	207.00	1,500.00	-1,293.00
3440 · Election	578.10	1,500.00	-921.90
Total 3400 · Fees	10,019.36	12,595.00	-2,575.64
3500 · Volunteer Incentives			
3510 · Reimburse Per Call	19,880.00	23,000.00	-3,120.00
3530 · Gifts, Dinners, Awards	2,637.74	4,000.00	-1,362.26
3540 · Station Wear	2,549.83	7,000.00	-4,450.17
Total 3500 · Volunteer Incentives	25,067.57	34,000.00	-8,932.43
3600 · Board Expenses			
3630 · Adobe Acrobat Pro	259.87	480.00	-220.13
3640 · Website Hosting	1,869.07	1,008.00	861.07
3610 · Professional Dues/Publications	579.81	800.00	-220.19
3620 · Seminars/Travel	2,271.84	2,500.00	-228.16
Total 3600 · Board Expenses	4,980.59	4,788.00	192.59
3700 · Office Supplies	14.09	500.00	-485.91
3710 · Postage	293.90	146.00	147.90
3720 · Other Gen. and Adm.	401.38	1,000.00	-598.62
3731 · ESO Setup	4,714.21	4,600.00	114.21
3800 · Station and Grounds			
3810 · Repairs and Maintenance	3,898.27	2,000.00	1,898.27
3820 · Utilities			
3821 · Electric	6,395.86	6,500.00	-104.14
3822 · Propane	1,956.39	4,400.00	-2,443.61

Red Feather Lakes Fire Protection District
Budget Report
 January through December 2025

	Jan - Dec 25	Budget	\$ Over Budget
3823 · Phone	1,420.84	1,390.00	30.84
3820 · Utilities - Other	631.71		
Total 3820 · Utilities	<u>10,404.80</u>	<u>12,290.00</u>	<u>-1,885.20</u>
Total 3800 · Station and Grounds	14,303.07	14,290.00	13.07
3830 · General Supplies			
3831 · Expendable & Food & Beverage	1,342.98	3,000.00	-1,657.02
3832 · General Supplies - Other	0.00	500.00	-500.00
3830 · General Supplies - Other	121.55		
Total 3830 · General Supplies	<u>1,464.53</u>	<u>3,500.00</u>	<u>-2,035.47</u>
3900 · Fundraising/Community Awareness			
3930 · Fire Prevention Week	319.29	350.00	-30.71
Total 3900 · Fundraising/Community Awareness	<u>319.29</u>	<u>350.00</u>	<u>-30.71</u>
Total 3000 · Administration	122,235.99	135,439.00	-13,203.01
4000 · Fire Department Operating Exp			
4200 · Training			
4210 · Training Medical	7,824.06	8,000.00	-175.94
4220 · Training Fire Fighting	616.56	4,000.00	-3,383.44
4230 · Training Other	0.00	2,000.00	-2,000.00
Total 4200 · Training	<u>8,440.62</u>	<u>14,000.00</u>	<u>-5,559.38</u>
4300 · Supplies			
4310 · Supplies Medical	6,205.04	7,000.00	-794.96
4320 · Supplies Fire	554.35	1,000.00	-445.65
Total 4300 · Supplies	<u>6,759.39</u>	<u>8,000.00</u>	<u>-1,240.61</u>
4400 · Vehicles			
4410 · Annual Inspection Fire & Med	1,590.03	2,000.00	-409.97
4415 · Ambulance License Fees	0.00	150.00	-150.00
4420 · Fuel and Oil Fire & Med	2,723.88	7,500.00	-4,776.12
4430 · Pumper Test	0.00	1,000.00	-1,000.00
4440 · Repairs and Maintenance	7,162.05	16,000.00	-8,837.95
4450 · Chief's Vehicle Reimbursement	12,000.00	12,000.00	0.00
4400 · Vehicles - Other	709.80		
Total 4400 · Vehicles	<u>24,185.76</u>	<u>38,650.00</u>	<u>-14,464.24</u>
4500 · Gear & Equipment			
4510 · Annual SCBA Test	0.00	1,000.00	-1,000.00
4520 · Cascade System Certification	0.00	300.00	-300.00
4530 · Repairs and Maintenance Gear	172.00	2,000.00	-1,828.00
Total 4500 · Gear & Equipment	<u>172.00</u>	<u>3,300.00</u>	<u>-3,128.00</u>
4540 · Communications			
4544 · Starlink Connection	1,522.00	3,600.00	-2,078.00
4541 · Repairs and Maintenance	0.00	1,000.00	-1,000.00
4542 · Supplies	0.00	1,000.00	-1,000.00
4540 · Communications - Other	0.00	500.00	-500.00
Total 4540 · Communications	<u>1,522.00</u>	<u>6,100.00</u>	<u>-4,578.00</u>
Total 4000 · Fire Department Operating Exp	41,079.77	70,050.00	-28,970.23
5000 · Capital Outlay			
5100 · Communications			
5130 · Starlink	0.00	0.00	0.00
5110 · Radios/pagers	12,300.56	15,500.00	-3,199.44
5100 · Communications - Other	142.00		
Total 5100 · Communications	<u>12,442.56</u>	<u>15,500.00</u>	<u>-3,057.44</u>

Red Feather Lakes Fire Protection District
Budget Report
 January through December 2025

	Jan - Dec 25	Budget	\$ Over Budget
5200 · Fire Fighting			
5230 · Structure			
5231 · PPE	334.95	2,000.00	-1,665.05
5232 · Equipment	0.00	2,500.00	-2,500.00
Total 5230 · Structure	334.95	4,500.00	-4,165.05
5240 · Wildland			
5241 · PPE	1,541.03	2,000.00	-458.97
5242 · Equipment	0.00	3,500.00	-3,500.00
Total 5240 · Wildland	1,541.03	5,500.00	-3,958.97
Total 5200 · Fire Fighting	1,875.98	10,000.00	-8,124.02
5300 · Medical			
5330 · EKG Monitor	18,202.79	40,000.00	-21,797.21
Total 5300 · Medical	18,202.79	40,000.00	-21,797.21
5400 · Station and Grounds			
5490 · Doors	6,300.00	8,000.00	-1,700.00
5480 · New Generator	0.00	30,000.00	-30,000.00
5430 · Gym Equipment	0.00	500.00	-500.00
5450 · Tools & Workstation	0.00	500.00	-500.00
5460 · Pump	0.00	0.00	0.00
Total 5400 · Station and Grounds	6,300.00	39,000.00	-32,700.00
5500 · Vehicles			
5580 · New Ambulance	317,900.00		
5560 · Rescue 1	10,212.59		
5550 · Side by Side	1,941.55		
Total 5500 · Vehicles	330,054.14		
5700 · Technical Rescue			
5710 · Automobile Extrication Equip	0.00	3,000.00	-3,000.00
Total 5700 · Technical Rescue	0.00	3,000.00	-3,000.00
6000 · Capitol Reserve Fund	0.00	16,471.65	-16,471.65
Total 5000 · Capital Outlay	368,875.47	123,971.65	244,903.82
Total Expense	532,191.23	329,460.65	202,730.58
Net Income	-200,043.16	0.00	-200,043.16

Red Feather Lakes Fire Protection District Profit & Loss Detail

December 2025

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Income								
1000 · Larimer County								
1300 · Interest								
Deposit	12/10/2025		Larimer County...	Deposit	10100 · First ...		268.12	268.12
Total 1300 · Interest						0.00	268.12	268.12
1100 · Property Tax								
Deposit	12/10/2025			Deposit	10100 · First ...		3,861.53	3,861.53
Total 1100 · Property Tax						0.00	3,861.53	3,861.53
1200 · Specific Ownership								
Deposit	12/10/2025			Deposit	10100 · First ...		1,303.11	1,303.11
Total 1200 · Specific Ownership						0.00	1,303.11	1,303.11
Total 1000 · Larimer County						0.00	5,432.76	5,432.76
1400 · Donations								
Deposit	12/02/2025			Deposit	10100 · First ...		50.00	50.00
Deposit	12/02/2025			Deposit	10100 · First ...		700.00	750.00
Deposit	12/29/2025			Deposit	10100 · First ...		300.00	1,050.00
Total 1400 · Donations						0.00	1,050.00	1,050.00
1600 · Interest Earned								
Deposit	12/31/2025			Interest	10200 · Colo ...		958.38	958.38
Total 1600 · Interest Earned						0.00	958.38	958.38
1800 · Services								
1820 · Medical								
Deposit	12/12/2025		Crystal Lakes V...	Deposit	10100 · First ...		5,500.00	5,500.00
Total 1820 · Medical						0.00	5,500.00	5,500.00
Total 1800 · Services						0.00	5,500.00	5,500.00
Total Income						0.00	12,941.14	12,941.14
Expense								
3000 · Administration								
3100 · Pension								
Check	12/03/2025	EFT	FPPA		10100 · First ...	37,000.00		37,000.00
Total 3100 · Pension						37,000.00	0.00	37,000.00
3200 · Insurance								
3210 · VFIS								
Check	12/11/2025	7705	VFIS	INV 380609131	10100 · First ...	4,654.00		4,654.00
Total 3210 · VFIS						4,654.00	0.00	4,654.00
3220 · Workman's Comp								
Check	12/11/2025	7704	Pinnacol Assur...	2235538	10100 · First ...	572.00		572.00
Total 3220 · Workman's Comp						572.00	0.00	572.00
Total 3200 · Insurance						5,226.00	0.00	5,226.00
3400 · Fees								
3410 · County Treasurer's Fees								
Deposit	12/10/2025			Deposit	10100 · First ...	82.58		82.58
Total 3410 · County Treasurer's Fees						82.58	0.00	82.58
3420 · Accounting								
Check	12/02/2025	7616	Lawrence M Sk...	December Accounting	10100 · First ...	250.00		250.00
Total 3420 · Accounting						250.00	0.00	250.00
Total 3400 · Fees						332.58	0.00	332.58
3500 · Volunteer Incentives								
3530 · Gifts, Dinners, Awards								
Check	12/02/2025	7703	First Bankcard	2928	10100 · First ...	78.04		78.04
Check	12/02/2025	7703	First Bankcard	2928	10100 · First ...	112.32		190.36
Check	12/09/2025	5041	Ted Harapat	Christmas Party	10100 · First ...	546.86		737.22
Total 3530 · Gifts, Dinners, Awards						737.22	0.00	737.22
Total 3500 · Volunteer Incentives						737.22	0.00	737.22

**Red Feather Lakes Fire Protection District
Profit & Loss Detail**

December 2025

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
3600 · Board Expenses								
3640 · Website Hosting								
Check	12/02/2025	7702	First Bankcard	3925	10100 · First ...	263.88		263.88
Total 3640 · Website Hosting						263.88	0.00	263.88
Total 3600 · Board Expenses						263.88	0.00	263.88
3710 · Postage								
Check	12/02/2025	7702	First Bankcard	3925	10100 · First ...	153.00		153.00
Check	12/02/2025	7702	First Bankcard	3925	10100 · First ...	46.80		199.80
Total 3710 · Postage						199.80	0.00	199.80
3720 · Other Gen. and Adm.								
Check	12/30/2025		FNBO	Incoming Wire Fee	10100 · First ...	15.00		15.00
Total 3720 · Other Gen. and Adm.						15.00	0.00	15.00
3800 · Station and Grounds								
3820 · Utilities								
3821 · Electric								
Check	12/23/2025	EFT	Poudre Valley ...		10100 · First ...	293.62		293.62
Total 3821 · Electric						293.62	0.00	293.62
3822 · Propane								
Check	12/02/2025	7702	First Bankcard	3925	10100 · First ...	242.31		242.31
Total 3822 · Propane						242.31	0.00	242.31
3823 · Phone								
Check	12/09/2025	EFT	CenturyLink		10100 · First ...	119.61		119.61
Total 3823 · Phone						119.61	0.00	119.61
Total 3820 · Utilities						655.54	0.00	655.54
Total 3800 · Station and Grounds						655.54	0.00	655.54
3900 · Fundraising/Community Awareness								
3930 · Fire Prevention Week								
Check	12/09/2025	5042	Darla Moxon		10100 · First ...	17.39		17.39
Total 3930 · Fire Prevention Week						17.39	0.00	17.39
Total 3900 · Fundraising/Community Awareness						17.39	0.00	17.39
Total 3000 · Administration						44,447.41	0.00	44,447.41
4000 · Fire Department Operating Exp								
4300 · Supplies								
4310 · Supplies Medical								
Check	12/02/2025	7703	First Bankcard	2928	10100 · First ...	101.85		101.85
Total 4310 · Supplies Medical						101.85	0.00	101.85
Total 4300 · Supplies						101.85	0.00	101.85
4400 · Vehicles								
4440 · Repairs and Maintenance								
Check	12/02/2025	7703	First Bankcard	2928	10100 · First ...	85.34		85.34
Total 4440 · Repairs and Maintenance						85.34	0.00	85.34
4450 · Chief's Vehicle Reimbursement								
Check	12/02/2025	7615	Brendon Hill		10100 · First ...	1,000.00		1,000.00
Total 4450 · Chief's Vehicle Reimbursement						1,000.00	0.00	1,000.00
Total 4400 · Vehicles						1,085.34	0.00	1,085.34
4540 · Communications								
4544 · Starlink Connection								
Check	12/02/2025	7703	First Bankcard	2928	10100 · First ...	130.00		130.00
Total 4544 · Starlink Connection						130.00	0.00	130.00
Total 4540 · Communications						130.00	0.00	130.00
Total 4000 · Fire Department Operating Exp						1,317.19	0.00	1,317.19
5000 · Capital Outlay								
5100 · Communications								

**Red Feather Lakes Fire Protection District
Profit & Loss Detail**

December 2025

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
5110 · Radios/pagers								
Check	12/11/2025	7706	Collins Commu...	2 Pagers	10100 · First ...	242.00		242.00
Total 5110 · Radios/pagers						242.00	0.00	242.00
Total 5100 · Communications						242.00	0.00	242.00
5500 · Vehicles								
5580 · New Ambulance								
Check	12/31/2025	7707	Elite Ambulanc...	New Ambulance	10100 · First ...	252,300.00		252,300.00
Total 5580 · New Ambulance						252,300.00	0.00	252,300.00
Total 5500 · Vehicles						252,300.00	0.00	252,300.00
Total 5000 · Capital Outlay						252,542.00	0.00	252,542.00
Total Expense						298,306.60	0.00	298,306.60
Net Income						298,306.60	12,941.14	-285,365.46