

## Green Mountain Falls &amp; Chapita Park Fire Protec District

01/06/26

## Balance Sheet

Accrual Basis

As of December 31, 2025

	Dec 31, 25
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
BOTSJ - Bond Repayment 2532	23,406.62
BOTSJ - Bond Repayment MM 8210	141,657.62
BOTSJ - Capital Equipment 2761	140,715.76
BOTSJ - Checking 3979	11,922.60
BOTSJ - Emergency Operatn 2745	1,101.99
BOTSJ - Holding - 9526	92,599.04
Kirkpatrick Bank - 5740	101,890.26
Kirkpatrick Bank Cap Imp - 3716	222,643.95
Kirkpatrick Bank Emerg - 3705	74,280.10
<b>Total Checking/Savings</b>	<b>810,217.94</b>
<b>Total Current Assets</b>	<b>810,217.94</b>
<b>Fixed Assets</b>	
<b>Land</b>	
Land - Fire Station	201,449.99
Land - Fire Station	914,256.37
<b>Property &amp; Equipment</b>	
<b>Buildings</b>	3,397,061.39
<b>Equipment</b>	204,871.90
<b>Equipment Acquired</b>	14,805.48
<b>Furniture</b>	16,670.47
<b>Vehicles</b>	433,267.93
<b>Accum Deprec - Buildings</b>	-629,983.36
<b>Accum Deprec - Equipment</b>	-236,347.85
<b>Accum Deprec - Vehicles</b>	-433,267.93
<b>Total Property &amp; Equipment</b>	<b>2,767,078.03</b>
<b>Total Fixed Assets</b>	<b>3,882,784.39</b>
<b>TOTAL ASSETS</b>	<b>4,693,002.33</b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Accounts Payable</b>	
Accounts Payable	3,364.76
<b>Total Accounts Payable</b>	<b>3,364.76</b>
<b>Other Current Liabilities</b>	
A/P Visa	29.03
Payroll Liabilities	2,983.76
<b>Total Other Current Liabilities</b>	<b>3,012.79</b>
<b>Total Current Liabilities</b>	<b>6,377.55</b>
<b>Long Term Liabilities</b>	
Bond Payable	2,564,321.26
<b>Total Long Term Liabilities</b>	<b>2,564,321.26</b>
<b>Total Liabilities</b>	<b>2,570,698.81</b>
<b>Equity</b>	
Opening Balance Equity	1,524,271.25
Unrestricted Net Assets	662,060.88
Net Income	-64,028.61
<b>Total Equity</b>	<b>2,122,303.52</b>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>4,693,002.33</b>

# Green Mountain Falls & Chapita Park Fire Protec District

## Profit & Loss Budget vs. Actual

January through December 2025

	TOTAL				
	Dec 25	Jan - Dec 25	Budget	\$ Over Budget	% of Budget
<b>Income</b>					
Delinquent Interest - TC	1.05	1.05			
Delinquent Interest - Debt EPC	0.71	567.92			
Delinquent Interest - O&M EPC	0.75	598.10			
Delinquent Interest - O&M TC	0.00	24.88			
Delinquent Interest Debt - TC	0.00	23.62			
Gain on Sale of Assets	0.00	150,000.00			
Interest Income	591.27	7,328.19			
Prior Year Tax - EPC	0.00	471.26			
Prior Year Tax - Debt EPC	0.00	0.73			
Prior Year Tax - O&M EPC	0.00	0.77			
Property Tax - Debt EPC	10.15	223,747.76	223,917.00	-169.24	99.92%
Property Tax - Debt TC	7.35	11,163.28	11,472.00	-308.72	97.31%
Property Tax - O&M EPC	10.69	235,638.35	235,816.00	-177.65	99.93%
Property Tax - O&M TC	7.74	11,618.10	12,081.00	-462.90	96.17%
Spec Ownership Tax - Debt EPC	1,688.21	19,752.40	15,674.00	4,078.40	126.02%
Spec Ownership Tax - Debt TC	64.22	965.91	803.00	162.91	120.29%
Spec Ownership Tax - O&M EPC	1,777.92	20,802.06	16,507.00	4,295.06	126.02%
Spec Ownership Tax - O&M TC	67.65	1,017.25	846.00	171.25	120.24%
State Senior/Vet Fund - Debt TC	0.00	375.38			
State Senior/Vet Fund - O&M TC	0.00	395.34			
Tax Abatement - EPC	-1,202.01	-1,205.74			
Tax Abatement - Debt EPC	0.00	-2.65			
Tax Abatement - O&M EPC	0.00	-2.80			
<b>Total Income</b>	<b>3,025.70</b>	<b>683,281.16</b>	<b>517,116.00</b>	<b>166,165.16</b>	<b>132.13%</b>
<b>Gross Profit</b>	<b>3,025.70</b>	<b>683,281.16</b>	<b>517,116.00</b>	<b>166,165.16</b>	<b>132.13%</b>
<b>Expense</b>					
<b>Administrative Expenses</b>					
Bank Fees	100.00	100.00	100.00	0.00	100.0%
Contingent Firefighter	0.00	4,488.00	45,760.00	-41,272.00	9.81%
Contingency	0.00	0.00	5,000.00	-5,000.00	0.0%
Director Fees	250.00	2,900.00	3,000.00	-100.00	96.67%
Election Expense	0.00	259.03	5,000.00	-4,740.97	5.18%
FIRE CHIEF - Benefits	0.00	0.00	6,000.00	-6,000.00	0.0%
Insurance - Volunteer Firefight	0.00	11,912.90	20,000.00	-8,087.10	59.57%
Insurance - Workers Comp	359.00	4,853.99	4,500.00	353.99	107.87%
Legal Fees	0.00	0.00	3,000.00	-3,000.00	0.0%
Management & Accounting	2,787.05	33,222.09	33,000.00	222.09	100.67%
Payroll Expenses	586.50	6,654.86	5,000.00	1,654.86	133.1%
Retirement Fund Contribution	24,039.00	24,039.00	31,988.00	-7,949.00	75.15%
Salaries - Fire Chief	7,666.67	81,466.12	80,000.00	1,466.12	101.83%
Supplies & Expenses	147.44	10,090.14	10,000.00	90.14	100.9%

## Green Mountain Falls & Chapita Park Fire Protec District

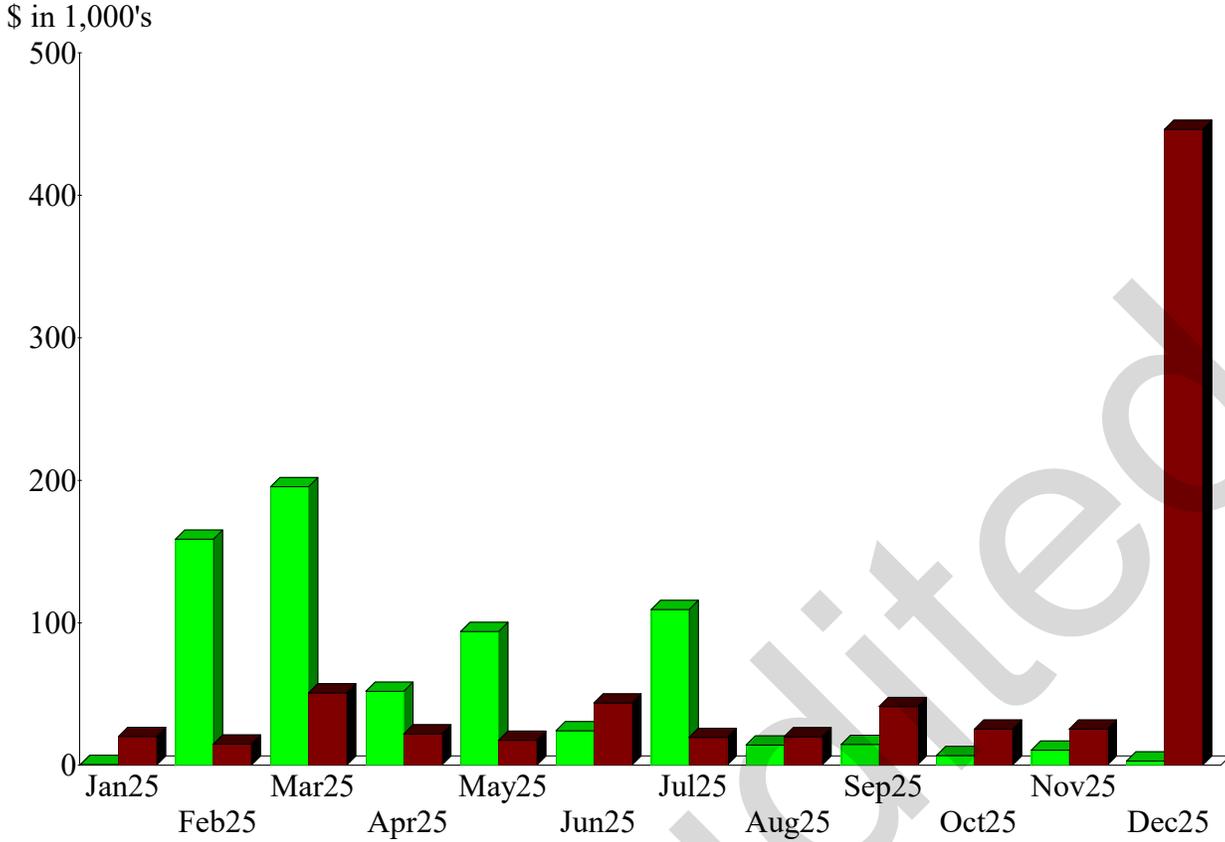
### Profit & Loss Budget vs. Actual

January through December 2025

	TOTAL				
	Dec 25	Jan - Dec 25	Budget	\$ Over Budget	% of Budget
<b>Total Administrative Expenses</b>	35,935.66	179,986.13	252,348.00	-72,361.87	71.33%
<b>Bond Interest Payment</b>	20,515.85	83,972.71	85,393.00	-1,420.29	98.34%
<b>Depreciation Expense</b>	386,225.00	386,225.00			
<b>Fire Department's Budgets</b>					
<b>Capital Outlay</b>	0.00	10,500.00	190,000.00	-179,500.00	5.53%
<b>Communications-Dispatch</b>	0.00	1,875.00	1,750.00	125.00	107.14%
<b>Communications-Supplies &amp; Exp.</b>	134.95	8,311.41	5,000.00	3,311.41	166.23%
<b>Firefighting-Supplies &amp; Exp's</b>	767.45	9,265.84			
<b>Medical Services-Supplies &amp; Exp</b>	0.00	2,754.06	3,000.00	-245.94	91.8%
<b>Radio User Fees</b>	0.00	0.00	5,500.00	-5,500.00	0.0%
<b>Supplies &amp; Expenses-Trucks, ...</b>	1,541.76	12,522.77	12,000.00	522.77	104.36%
<b>Traning Classes</b>	0.00	790.00	2,000.00	-1,210.00	39.5%
<b>Uniforms</b>	0.00	0.00	1,000.00	-1,000.00	0.0%
<b>Total Fire Department's Budgets</b>	2,444.16	46,019.08	220,250.00	-174,230.92	20.89%
<b>Miscellaneous</b>	0.00	0.00	25,000.00	-25,000.00	0.0%
<b>Stations &amp; Buildings</b>					
<b>Capital Improvements</b>	0.00	3,810.50	40,000.00	-36,189.50	9.53%
<b>MAINTENANCE - Generator</b>	0.00	0.00	2,000.00	-2,000.00	0.0%
<b>Snow Removal</b>	0.00	895.00	1,000.00	-105.00	89.5%
<b>Supplies &amp; Expenses</b>	0.00	22,561.79	15,000.00	7,561.79	150.41%
<b>Utilities</b>	1,257.67	16,239.29	16,000.00	239.29	101.5%
<b>Total Stations &amp; Buildings</b>	1,257.67	43,506.58	74,000.00	-30,493.42	58.79%
<b>Treasurer Fees</b>					
<b>El Paso County</b>	0.33	0.33	0.00	0.33	100.0%
<b>Teller County</b>	0.49	0.49	0.00	0.49	100.0%
<b>El Paso County - Debt</b>	0.00	3,368.02	3,359.00	9.02	100.27%
<b>El Paso County - O&amp;M</b>	0.00	3,547.00	3,537.00	10.00	100.28%
<b>Teller County - Debt</b>	0.00	333.34	344.00	-10.66	96.9%
<b>Teller County - O&amp;M</b>	0.00	351.09	362.00	-10.91	96.99%
<b>Total Treasurer Fees</b>	0.82	7,600.27	7,602.00	-1.73	99.98%
<b>Total Expense</b>	446,379.16	747,309.77	664,593.00	82,716.77	112.45%
<b>Net Income</b>	<b>-443,353.46</b>	<b>-64,028.61</b>	<b>-147,477.00</b>	<b>83,448.39</b>	<b>43.42%</b>

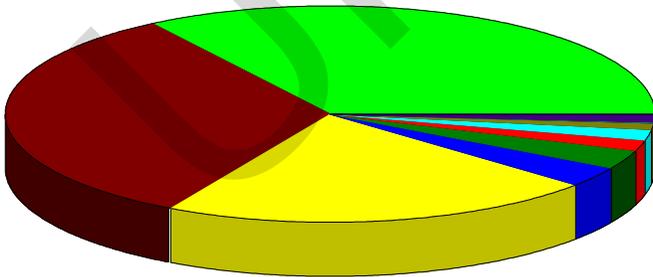
Income and Expense by Month  
January through December 2025

Income  
Expense



Income Summary  
January through December 2025

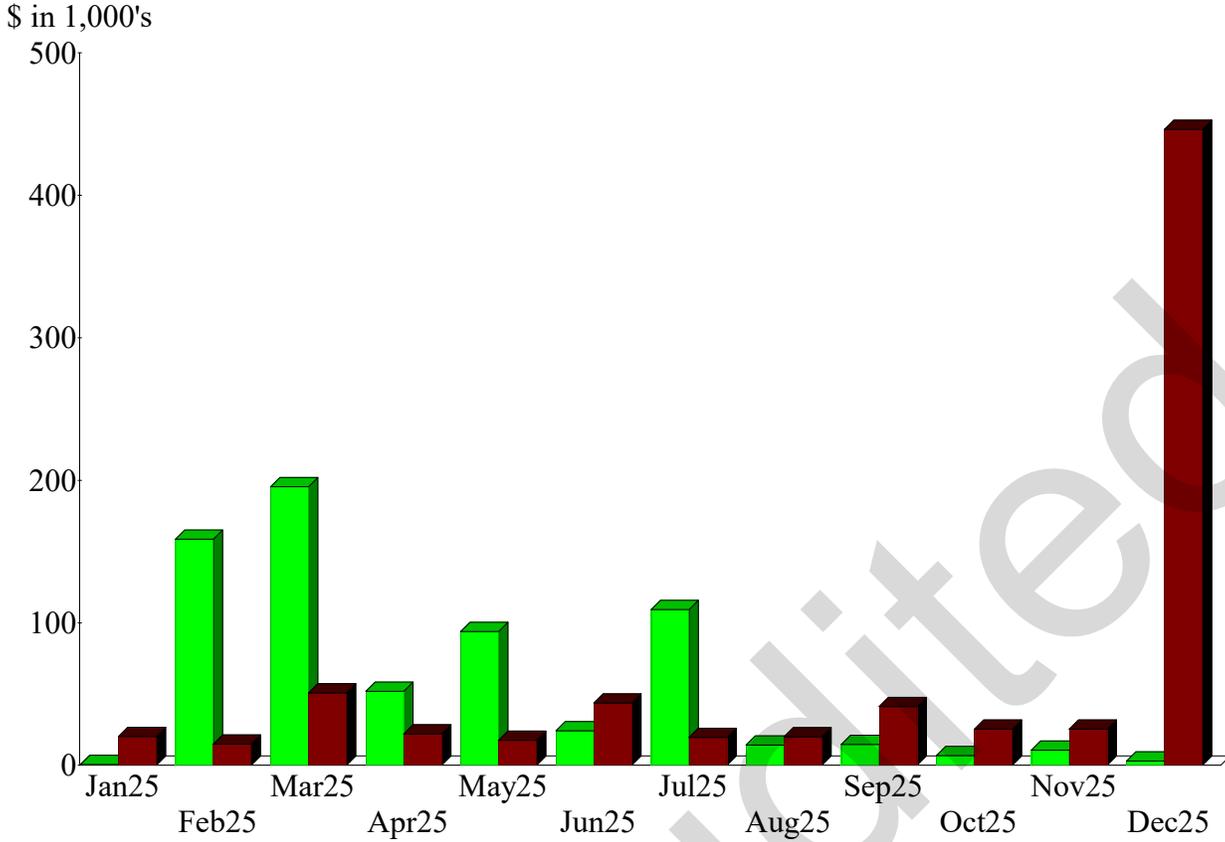
Property Tax - O&M EPC	34.43%
Property Tax - Debt EPC	32.69
Gain on Sale of Assets	21.91
Spec Ownership Tax - O&M EPC	3.04
Spec Ownership Tax - Debt EPC	2.89
Property Tax - O&M TC	1.70
Property Tax - Debt TC	1.63
Interest Income	1.07
Tax Abatement - EPC	\$-1,205.74
Spec Ownership Tax - O&M TC	0.15
Other	0.50
<b>Sub-Total</b>	<b>\$683,281.16</b>



By Account

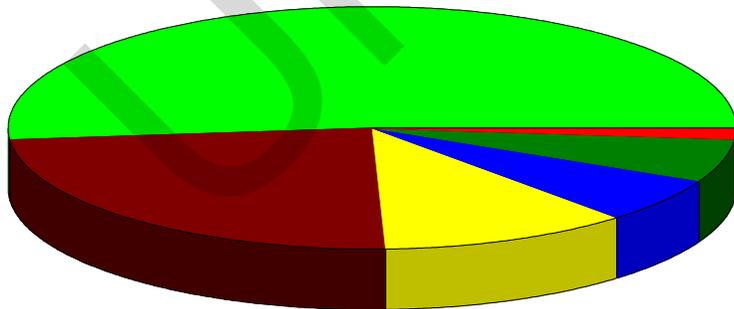
Income and Expense by Month  
January through December 2025

Income  
Expense



Expense Summary  
January through December 2025

Depreciation Expense	51.68%
Administrative Expenses	24.08
Bond Interest Payment	11.24
Fire Department's Budgets	6.16
Stations & Buildings	5.82
Treasurer Fees	1.02
<b>Total</b>	<b>\$747,309.77</b>



By Account