Board Meeting Agenda

Meeting Title: Regular Meeting of the Board of Directors

Date: July 9, 2026
Time: 6:00 p.m.
Location: 168 N Mesa Street; Fruita, CO 81521

Agenda:

1. Call to Order and Roll Call

2. Pledge of Allegiance

3. Citizen Comments/Requests

   This section is set aside for the Board of Directors to listen to comments by the public regarding items that do not otherwise appear on the agenda. Generally, the Board of Directors will not discuss the issue and will not take official action under this section of the agenda. Please limit comments to a five-minute period.

4. Disclosure of Conflict of Interest

5. Approval of:
   - Regular Board Minutes from 6/11/2026
   - Bills
   - Financial Report
   - Resolution 07/09/2026 – June 2026 Write Off's

6. Reports/Updates
   - Administrative
   - Chief(s)
   - Officer(s)
   - Union #5265

7. New Business
   - None

8. Old Business
   - 2025 Audit
   - Loma Hall- No Update
   - Sales Tax- IGA sent to COF

9. Adjourned

10. Pension Meeting to Follow

Lower Valley Fire Protection District

June 11, 2026

CALL MEETING TO ORDER

The regular board meeting of the Board of Directors with the Lower Valley Fire Protection District is called to order by Board President Mark Bonella. Advance public notice of this meeting is posted in three separate public spaces and online at www.lowervalleyfire.com. In attendance are the following board of directors: Mark Bonella, Jesse Mease, Cullen Purser, Jeff Phillips, and Cliff Gray. Others in attendance: Fire Chief Matt Katzenberger, Deputy Fire Chief Gary Mulkey, Diana Manzanares, Mahea Rodriguez, Fire Marshal Travis Holder, Captain Beau Schmalz, Captain Thomas Creel, Rebecca Van Bramer, Max Meyers, Paul Miller with *Blair and Associates, PC,* and community members Thomas and Angie Wells.

PLEDGE OF ALLEGIANCE

Cliff Gray led the Pledge of Allegiance.

CITIZENS COMMENTS/REQUESTS

Thomas and Angie Wells were welcomed by the Board of Directors. **President Mark Bonella** invited public comment. No comments or questions were received.

DISCLOSURE OF CONFLICT OF INTEREST

None.

APPROVAL OF BOARD MEETING MINUTES

Cliff Gray motioned to accept the regular board meeting minutes from 05/14/2026; seconded by **Cullen Purser**. **Motion** was passed with five votes.

APPROVAL OF EXPENSES

Diana rendered the information reporting the expenses from May 1, 2026, through May 31, 2026, totaled $177,012.19.

Jeff Phillips made a motion to accept the bills for May 2026; seconded by **Jesse Mease. Motion** was passed with five votes.

APPROVAL OF FINANCIAL REPORTS

Diana reports that the total balance in our bank accounts, including cash on hand as of May 31, 2026, is $4,368,881.56. The interest accrued for the month of May 2026 is $13,376.49. The YTD interest accrued is $57,963.61. The Mesa County Statement of Collections for the month of May 2026 totaled $381,313.48.

Cullen Purser made a **motion** to accept the financial statements for May 2026; seconded by **Cliff Gray. Motion** was passed with five votes.

APPROVAL OF AMBULANCE BILLING RESOLUTIONS

Mahea reports that the billing write-offs for May 2026 totaled $204,137.66. There were 17 accounts sent to collections, which totaled $14,526.00.

Jesse Mease made a **motion** to approve the resolutions and collection write-offs for May 2026; seconded by **Cullen Purser**. **Motion** was passed with five votes.

ADMINISTRATIVE REPORTS

Mahea reported the ambulance revenue we received in May 2026 totaled $104,167.00.

Diana presented her administrative report, beginning with an update on the Pinnacol Workers' Compensation audit. She also reported that **Shannon Currier** conducted the District's first quarterly internal review. The review included verifying that financial transactions were properly categorized, reconciled with the general ledger, and that established reconciliation procedures were being followed. Lastly, **Diana** informed the Board that the 2026 SDA Regional Workshop will be held in Clifton, CO on Thursday, June 18, and asked if any Board members were interested in attending.

FIRE CHIEF REPORT

Chief Matt Katzenberger provided an update on the District's apparatus projects. He reported that the final inspection of the new Type III apparatus is scheduled for next week on the 17th. **Fire Marshal Travis Holder** and **Engineer Jesse Stocking** will travel to Boise on Wednesday, complete the inspection on Thursday, and return on Friday. Following a successful inspection, the apparatus will be transported from Boise Manufacturing Equipment (BME) to Front Range in Denver for final outfitting before being delivered to the District. **Chief Katzenberger** noted that, due to the challenges experienced throughout the nearly four-year build process, it is important that District personnel conduct a thorough, in-person inspection before authorizing the apparatus to leave the manufacturer. This will ensure all specifications have been met and every item has been verified prior to delivery. **Chief Katzenberger** also noted that the apparatus is built on a 2024 chassis.

Jesse Mease asked whether the 2024 chassis model year would affect the District's apparatus replacement schedule, noting that while the chassis is a 2024 model, it is new and has no accumulated mileage.

Chief Katzenberger explained that the model year reflected on the vehicle registration will depend on how the Manufacturer's Certificate of Origin (MSO) is issued by the manufacturer. If the MSO is issued upon completion of the apparatus, the registration will typically reflect the completion date rather than the chassis model year, provided the chassis meets the manufacturer's mileage requirements.

He noted that this differs from the District's recently acquired water tender, where the District purchased and supplied the chassis before the apparatus was built, resulting in the registration reflecting the chassis model year.

Chief Katzenberger added that, even in the worst-case scenario, the District would only lose approximately two years within its apparatus replacement schedule. He noted that the replacement plan is based on each apparatus's in-service date, from which the replacement timeline is calculated. The District does not intend to purchase apparatus from this manufacturer in the future due to the prolonged production timeline experienced with the current project. He advised that future apparatus purchases should be planned with the expectation of an approximately three-year lead time from the placement of the order and deposit through final delivery.

Chief Katzenberger reported that the District's new water tender has been delivered, fully equipped, and was already in service on its first call. He noted that the apparatus is scheduled to be taken to 2A the following morning for radio installation. The vehicle has also been completed with its decals and striping by Bud's Signs.

The remaining step before full deployment is completion of in-service training to ensure personnel are proficient in operating, pumping, and driving the apparatus. **Chief Katzenberger** noted that **Engineer Jesse Stocking**, who assisted with the apparatus build and is highly familiar with its operation, has been developing the training program over the past week. The water tender will be placed into service on a limited basis while qualified operators complete training, with full operational status anticipated within the next two weeks.

The District's previous water tender has been officially removed from service, as equipment has been transferred to the new apparatus. The remaining equipment will be removed before the vehicle is placed outside for storage and listed for sale.

Chief Katzenberger reported that the water tender project was completed with approximately $30,000 under budget. He explained that several project components had been intentionally overestimated during the budgeting process to account for potential cost increases and unforeseen expenses. In addition, a contingency amount had been included based on prior project experience. As a result, the final project cost came below the original budget.

Chief Katzenberger also noted that several minor modifications have been identified now that the apparatus has been placed into service. These include adding a welded step to improve safe access to an upper compartment and installing a lid on one compartment to better protect stored equipment from weather and debris. The proposed modifications have been quoted at $3,750 by DW Metalworks and will keep the overall project well under budget.

There are no new updates regarding the District's ambulance order, which is considered a positive sign that the project remains on schedule. Delivery is still anticipated during the fourth quarter of this year.

Chief Katzenberger requested Board approval to begin the process of listing the District's existing Engine 32 (2000 model) for sale now that a firm timeline has been established for the delivery of the replacement engine. He explained that staff would begin preparing the apparatus for sale, including taking photographs and developing a listing. He also noted that the proposed listing price is based on his preliminary market research and has not yet been validated through formal appraisal. He recommended beginning the sales process now rather than waiting another month, with the goal of avoiding having both the existing and replacement engines sitting idle outside the station simultaneously. **Chief Katzenberger** advised the Board that his preliminary market research suggested a listing price of approximately $129,900 for Engine 32, although a formal appraisal had not yet been completed.

Jesse Mease proposed that the minimum price of $100,000 would provide staff with flexibility while awaiting formal appraisal and market evaluation. If the appraisal supports a higher listing price, staff may proceed accordingly. However, if the recommended value is below $100,000, the listing will be deferred and brought back to the Board for further discussion.

Jesse Mease made a **motion** to authorize staff to list the District's existing Engine 32 for sale, with a minimum listing price of $100,000. The **motion** was seconded by **Cullen Purser** and approved by the Board with five votes.

Chief Katzenberger reported that the District's Engineers have spent the past several weeks cleaning, organizing, and inventorying the maintenance shop and storage areas. During the process, they identified numerous obsolete items, including parts and filters for vehicles that are no longer in the District's fleet. He advised the Board that staff have compiled another list of surplus property, which will be distributed to the Board via email. With the Board's concurrence, the surplus items will be offered through a sealed-bid process. **Chief Katzenberger** noted that most of the items are of relatively low value, such as unused spray paint and automotive oils that are no longer compatible with the District's current fleet. The primary objective is to allow others to make use of the materials while reducing disposal costs, particularly for items that would otherwise require hazardous waste disposal.

Next, **Chief Katzenberger** provided an update on the planned improvements to Loma Station 32. He reminded the Board that the project originated last year after the District received a grant to purchase gear extractors for each station. Installation of the extractor at the Loma Station was postponed after a plumber discovered mold inside the wall during preparations to reroute the plumbing. The recommended course of action was to remove the affected wall, mitigate the mold, and complete the necessary plumbing and electrical upgrades before installing the extractor.

The Board had previously budgeted $20,000 for the project in the 2026 budget. **Captain Thomas Creel** solicited bids from approximately a dozen contractors and received two written proposals. The bids totaled $26,040 and $16,354, respectively, for the same scope of work. **Chief Katzenberger** noted that, in addition to submitting the lower bid, the contractor providing the $16,354 proposal came recommended based on **Captain Creel's** prior experience with his work. **Chief Katzenberger** requested Board approval to award the project to the contractor submitting the $16,354 bid, noting that the project would remain within the approved budget and allow installation of the gear extractor to move forward.

Chief Katzenberger described the proposed layout changes at Loma Station 32 as part of the renovation project. The existing staircase, storage closets, and former bathroom in the rear corner of the station will be removed, creating additional open space within the apparatus bay. The gear extractor will be installed along the rear wall with the ice machine positioned adjacent to it. He explained that the new layout will improve the functionality of the bay by eliminating the space occupied by the existing staircase and closets while also addressing safety concerns. Access to the water heater and IT equipment located in the loft area will be maintained by installing a wall-mounted ladder in place of the current full staircase, similar to the configuration used at Station 31.

Chief Katzenberger noted that the District received two written proposals for the Loma Station renovation project. Spot On Home Service submitted a low bid of $16,354, while Zeb Co submitted a bid of $26,040. Based on the comparable scope of work and **Captain Creel's** confidence in the contractor's qualifications, he recommends awarding the project to Spot On Home Service.

Because the project requires execution of a contract, **Chief Katzenberger** requested that the Board formally authorize staff to proceed with the proposed scope of work submitted by Spot On Home Service. The project remains within the amount budgeted for the Loma Station improvements.

Jeff Phillips made a **motion** to authorize staff to execute a contract with Spot On Home Service and proceed with the Station 32 renovation project as presented. The **motion** was seconded by **Cliff Gray** and passed unanimously with five votes.

Chief Katzenberger informed the Board that Stage 1 Fire Restrictions will take effect throughout Mesa County at 12:00 am tonight. The restrictions apply to both public and private lands and include limitations on open burning without a Sheriff's Office burn permit, as well as restrictions on the use of personal fireworks. The restrictions do not prohibit the sale of fireworks.

Chief Katzenberger also reported that the District has resumed its weekly coordination calls with regional partners, including federal land management agencies, to monitor fuel conditions, weather forecasts, and fire activity. **Fire Marshal Travis Holder** represents the District during these weekly meetings, where agencies evaluate whether fire restrictions should remain in place, be increased, or be reduced.

Regarding the City's planned 3rd of July fireworks display, **Chief Katzenberger** stated that he has advised the City Manager that the District remains comfortable with proceeding under Stage 1 Fire Restrictions, as has been done in previous years. Based on the location of the launch site and current conditions, he believes any potential fire start could be quickly contained. However, he noted that if Mesa County advances to Stage 2 Fire Restrictions, the City's fireworks display would be canceled in accordance with those restrictions.

In response to questions from the Board, **Chief Katzenberger** clarified that Stage 1 Fire Restrictions still allow campfires within established fire rings located in designated campgrounds. Campfires are not permitted at undeveloped sites or in makeshift fire rings on public lands.

Chief Katzenberger also explained that agricultural burns may continue under Stage 1 Fire Restrictions but require a burn permit issued by the Mesa County Sheriff's Office. He noted that, pursuant to state statute, the Sheriff's Office serves as the county fire authority for issuing burn permits. The designated fire marshal conducts an on-site assessment to determine whether conditions are safe before issuing a permit. The Sheriff's Office also coordinates with the District by notifying staff when agricultural burn permits are issued or denied.

Next, **Chief Katzenberger** provided an update on the 2026 Glow-N-Games, a Special Olympics fundraiser hosted by the Mesa County Sheriff's Office. He reported that all emergency service agencies in Mesa County were invited to participate, with Lower Valley Fire Protection District and Clifton Fire Protection District being the only agencies to commit to the event.

The event will be held on Saturday, 06/13/2026 at Long's Family Memorial Park. As part of the District's participation, all event goodie bags will be distributed in reusable Lower Valley Fire Protection District tote bags. The District will also display an engine for a "touch-a-truck" experience and partner with Clifton Fire Protection District to host a firefighter-themed activity area featuring interactive events such as a dummy drag, hose bowling, and water spraying activities for children. These activities will coincide with the event's 5K run.

Chief Katzenberger stated that the District's Community Engagement Committee, led by **Fire Marshal Travis Holder** and **Firefighter Skyler Smith**, has been coordinating the District's involvement. He noted that the event provides an excellent opportunity for community outreach and public relations and that the modest investment of staff time and overtime is well justified.

Chief Katzenberger also advised the Board that the Fruita Police Department's annual Cops and Cars car show has been incorporated into the same event and will take place at Long's Family Memorial Park earlier in the afternoon, with the Glow-N-Games beginning at 6:00 p.m.

Chief Katzenberger informed the Board that the District has received notice of a proposed annexation by the City of Grand Junction involving approximately 30 acres located at the southeast corner of 21 Road and I Road. He explained that the property is surrounded by existing city limits and is owned by a development company seeking annexation to facilitate future development and access to municipal services.

Chief Katzenberger stated that, although the District has limited ability to challenge the annexation, the proposal has been forwarded to the District's special district attorney for legal review. He explained that the purpose of the review is to ensure the annexation is properly executed and that the property is fully removed from the District's service area, preventing any unintended obligation for the District to continue providing services without corresponding tax revenue.

He noted that, regardless of the annexation, the area will remain within the automatic aid boundary, and the District may still respond to incidents there through mutual response agreements. A public hearing to finalize the annexation is anticipated in July, and the District is awaiting the attorney's review.

Next, **Chief Katzenberger** provided a legislative update regarding the firefighter cancer presumptive coverage bill discussed at the previous meeting. He reported that Governor Polis vetoed the legislation, not because of its intent, but due to concerns with the bill's implementation and structure. He noted that the issue received significant attention from fire districts, the Special District Association (SDA), workers' compensation organizations, and related stakeholders. While the District chose not to submit a formal letter regarding the bill, the Board's position and discussion from the previous meeting are reflected in the official meeting minutes.

Chief Katzenberger stated that he anticipates the legislation will return during the next legislative session in a revised form. He expressed support for expanding presumptive cancer coverage for firefighters but indicated that a more sustainable and effective approach will likely be pursued in future legislation.

Chief Katzenberger provided an update on the District's pursuit of a FEMA Staffing for Adequate Fire and Emergency Response (SAFER) Grant. Following the staffing discussion at the previous meeting, staff explored additional funding opportunities to address staffing needs identified in the District's Strategic Plan. He further explains that the SAFER Grant would provide up to 100 percent of salary and benefits for eligible positions over a multi-year period, typically five years. He noted that the grant had not been a viable option in the past because the District could not demonstrate a sustainable funding source to retain positions after the grant expired. With the recently approved sales tax, the District can now demonstrate a long-term funding mechanism, satisfying one of the grant's key requirements.

Chief Katzenberger reported that **Chief Mulkey** has been leading preparation of the grant application, while administrative staff has been compiling the required financial information. The District intends to apply for funding for seven positions, consisting of three firefighter positions planned for immediate implementation, three additional firefighter positions identified in the Strategic Plan for future staffing needs, and one Fire Inspector position. If awarded, the grant would allow the District to accelerate implementation of these positions while utilizing grant funding during the initial five-year period.

Chief Katzenberger requested that the Board pre-authorize acceptance of the grant should it be awarded, as this information is required as part of the grant application process.

He states that, if the SAFER Grant is awarded, the District would not simply allow the newly approved sales tax revenue to accumulate unused during the five-year grant period. Instead, the sales tax

revenue would continue to be utilized for other voter-approved priorities, including capital replacement needs such as the District's 2007 ladder truck and 2006 engine.
He also noted that the sales tax revenue could be used to support employee retention initiatives, including potential compensation and cost-of-living adjustments that may result from the District's planned pay scale evaluation in 2027. **Chief Katzenberger** emphasized that the grant would serve as a funding mechanism to accelerate the addition of critical staffing positions, allowing the District to provide the needed operational relief and service coverage several years earlier than would otherwise be possible under the current implementation schedule.
Chief Katzenberger advised the Board that the SAFER Grant application is due on the 22nd of the month. He requested that the Board approve a motion authorizing the District to accept the grant if awarded. He explained that this pre-authorization is required as part of the application process and would allow staff to certify that the Board has approved acceptance of the grant funds should the District be selected for funding.
In response to a question from the Board, **Chief Katzenberger** explained that while the District's application requests funding for all seven positions at 100 percent over the anticipated grant period, FEMA may award a partial grant. He noted that the agency could approve fewer positions or a shorter funding period than requested.
Chief Katzenberger clarified that the requested Board action does not obligate the District to accept modified grant terms. Rather, it authorizes acceptance of the grant if awarded as proposed. Should FEMA offer different funding conditions, the District would have the opportunity to review those terms and determine whether accepting the award remains in the District's best interest before making a final commitment. He reports that, as of yesterday, 53 SAFER Grant applications have been submitted nationwide. While he expects additional applications to be filed before the application deadline on the 22nd, he noted that approximately $32 million has been allocated for the grant program. Based on the current level of competition, he expressed cautious optimism that the District's application would receive funding. He stated that, even if the District does not receive the full request for seven positions over five years, a partial award could still provide meaningful staffing relief and help advance the District's staffing objectives.

Jesse Mease made a motion authorizing staff to apply for the FEMA SAFER Grant, requesting funding for all seven proposed positions, and to pre-authorize acceptance of the grant if awarded under the terms presented in the application. The motion acknowledged that any material changes to the grant award, such as reduced funding or modified conditions, would be brought back to the Board for further review before acceptance. **Motion** is seconded by **Cullen Purser** and approved with five affirmative votes.

In other staffing updates, **Chief Katzenberger** provided an informational update regarding discussions with the Two Rivers Wildfire Coalition about a potential partnership to establish a dedicated wildland division within the District. He explained that the Coalition has grant funding available to cover approximately 50% of the cost of two to three wildland positions focused on off-season wildfire mitigation and in-season wildfire deployments. He noted that the opportunity was first offered to Mesa County, which declined to participate.
Chief Katzenberger stated that the proposed positions would be dedicated to wildland operations rather than frontline EMS response. In addition to supporting wildfire mitigation projects throughout the District, the positions could generate revenue by performing mitigation work in-house rather than contracting those services externally. The District could also offer mitigation services to property owners for a fee, creating an additional revenue source.
He further explained that the partnership may include funding for specialized equipment, such as a woodchipper and masticator, to support mitigation efforts. During wildfire season, the personnel would be available for state and federal deployments, with deployment reimbursements covering employee wages as well as compensation to the District for the use of apparatus and equipment.
Chief Katzenberger added that the program would also create professional development opportunities for existing staff. District personnel could deploy alongside the wildland team to gain additional experience, certifications, and overtime opportunities, while deployment reimbursements

would offset the cost of backfilling their regular shifts. He emphasized that the discussions are preliminary and were presented as an informational update only, with no Board action requested at this time.

During Board discussion, members sought clarification regarding the proposed wildland division, specifically asking whether the concept involved hiring two to three full-time employees year-round. **Chief Katzenberger** confirmed that inquiry and further explained that during the off-season, generally October through March, the positions would focus on wildfire mitigation projects within the District, with salary support provided through the Two Rivers Wildfire Coalition partnership. He added that the personnel could also be available for prescribed fire assignments and other wildfire-related deployments in regions of the country that remain active during the winter months.

Chief Katzenberger emphasized that the proposal remains in the exploratory stage and is intended to enhance services to District residents while creating additional funding opportunities and addressing staffing needs. He noted that the District has received a draft Memorandum of Understanding (MOU) from the Two Rivers Wildfire Coalition for review and that staff will continue evaluating the opportunity before bringing any formal proposal to the Board for consideration. He concluded by stating that the Board will continue to receive updates as discussions progress.

DEPUTY FIRE CHIEF REPORT

Deputy Chief Mulkey reported that the District's Recruitment Academy concluded on May 30. While participants still have practical skills testing remaining, they have successfully completed all required classroom instruction and coursework. He acknowledged the significant effort contributed by District personnel who assisted with planning, instruction, and administration of the academy.

He also informed the Board that Water Tender 31 experienced a mechanical failure while responding to a fire near the state line, requiring the apparatus to be towed to Trans West for repairs. The repairs totaled approximately $5,000, and the apparatus has since been repaired and returned to service.

Additionally, **Deputy Chief Mulkey** advised the Board that the station's air compressor also experienced a mechanical failure around the same time. He noted that the associated repair expenses will appear in an upcoming financial report.

Next, he provided an update on upcoming training activities. July's training schedule will focus on familiarization and operation of the District's new apparatus. As a result, rope rescue training has been rescheduled to the fall.

He also advised the Board that several training-related expenses will appear in next month's financial report. **Captain Adam Compton** is currently attending fire investigator training in Larkspur, which will increase the District's capacity to conduct fire origin and cause investigations. **Deputy Chief Mulkey** noted that **Captain Compton** currently handles most of the District's fire investigations. Additionally, several personnel recently completed Firefighter Type 2 Wildland training, while others completed an advanced rope rescue course.

Lastly, **Deputy Chief Mulkey** updates the Board on call volume data. He reports that the District's year-to-date call volume is tracked at approximately the same level as the previous year and remains 12 percent higher than the same period in 2024.

He also noted that the monthly report now includes additional analytical data generated through the District's new reporting system. While the information is condensed in the report, he offered to provide Board members with a more detailed review of call type trends and analytics upon request.

FIRE MARSHAL REPORT

Fire Marshal Travis Holder reported that, since submitting his written report, the District has completed 23 development plan reviews with the City. He noted that a significant portion of the current workload involves school renovation projects.

He also advised the Board that staff are working with Mark Austin and the Connors Group on plans to install additional fire hydrants at the front of the high school. He added that the District is hopeful the City's planned improvements to Fremont Street will allow the water system to be looped, improving water distribution and fire protection by eliminating the existing dead-end water line.

OFFICERS REPORT

On behalf of the District's officers, **Captain Thomas Creel** reported that the new water tender performed exceptionally well during its first operational response. He stated that the apparatus functioned as intended, with no mechanical issues or leaks, and received positive feedback from personnel with the Bureau of Land Management (BLM) for its performance on the incident.

Captain Creel noted that the apparatus carries a 4,000-gallon water tank and that approximately half of the tank's capacity was utilized during the response. Overall, he described the initial deployment as a successful validation of the new apparatus and its capabilities.

LOCAL 5265 - UNION REPORT

None.

NEW BUSINESS

Paul Miller of Blair and Associates, P.C. presented the results of the District's 2025 independent financial audit.

Mr. Miller began by emphasizing the importance of strong internal controls, particularly for smaller organizations where segregation of duties is limited. He noted that the Board plays a critical role in the District's internal control environment by actively reviewing financial information, asking questions, and ensuring a clear understanding of the District's financial reports. He encouraged Board members to review the monthly budget-to-actual reports carefully, explaining that while budget variances are common, it is important to understand the reasons behind them and address any unusual activity promptly.

Mr. Miller explained that the audit is conducted using a risk-based approach rather than reviewing every transaction. Areas with higher risk, such as significant capital projects, unusual financial activity, or material budget variances, receive additional scrutiny. The areas selected for detailed testing may vary from year to year based on changes in operations, staffing, and financial activity.

Mr. Miller reported that the District received an unmodified (unqualified) audit opinion, indicating that the financial statements present fairly, in all material respects, the financial position and operations of the District in accordance with generally accepted accounting principles.

He highlighted several sections of the audit report for the Board's reference:

- The Management's Discussion and Analysis (MD&A) provide a summary comparison of the District's 2025 and 2024 financial performance.
- The Statement of Net Position (Balance Sheet) includes annual pension-related adjustments that are not reflected in the District's monthly financial reports. **Mr. Miller** explained that these adjustments are based on statewide actuarial valuations and can fluctuate significantly from year to year due to market conditions, interest rates, and the overall funding status of the statewide pension system.
- The Statement of Revenues and Expenses summarize the District's annual financial activity, while the reconciliation statement explains the differences between governmental fund reporting and the government-wide financial statements.
- The audit footnotes contain detailed disclosures, with a substantial portion dedicated to required pension reporting and actuarial information.
- The fixed asset schedule reflects annual additions, disposals, and depreciation. **Mr. Miller** noted that the District recorded approximately $289,000 in annual depreciation expense, an adjustment calculated only at year-end rather than through the monthly financial reports.

In closing, **Mr. Miller** reiterated that the monthly budget-to-actual reports remain the Board's most valuable financial oversight tool. He encouraged Board members to review those reports regularly and ask questions whenever budget variances or unusual transactions are identified, as issues are much easier to address throughout the year than after year-end. He concluded by inviting questions from the Board regarding the audit findings.

During Board discussion of the audit report, a Board member asked for clarification regarding the "Unspendable Fund Balance" that is reported on the Statement of Net Position. **Mr. Miller** explained that the unspendable balance primarily represents prepaid expenses—items that were paid during fiscal year 2025 but relate to operations in 2026. Because those funds have already been committed to future expenses, they are classified as unspendable and are not available for appropriation or other expenditures.

A Board member requested clarification regarding the administrative expense reflected on the budget-to-actual report.

Mr. Miller explained that the amount includes the year-end adjustment to the District's allowance for doubtful accounts. As part of the annual audit, outstanding accounts receivable are analyzed by age, and an estimated allowance for uncollectible accounts is established based on historical collection experience. Accounts that have progressed through the District's collection process are written off for financial reporting purposes, although they continue to be tracked for potential future recovery.

He noted that the allowance for doubtful accounts is recalculated annually, which may result in adjustments that are not reflected in the monthly financial reports. He further explained that if previously written-off accounts are later collected, those recoveries are recorded as miscellaneous revenue (collections on bad debts).

Mark Bonella noted that the audit report had only recently been distributed and that he had not yet had sufficient time to review it in detail. He encouraged all Board members to thoroughly examine the report, emphasizing that understanding the District's financial statements and audit findings is an important part of the Board's fiduciary responsibilities.

Mr. Miller advised the Board that the audit report must be finalized and submitted by July 31st. He also noted that, considering the District's discussion regarding federal grant opportunities, the Board should be aware of the additional audit requirements associated with significant federal funding.

He explained that if the District expends more than $1 million on federal funds during a fiscal year, it will be subject to a Single Audit. He noted that a Single Audit is separate from the District's annual financial audit and includes extensive federal compliance testing to ensure grant funds are administered in accordance with applicable regulations.

Mr. Miller emphasized that his comments were not intended to discourage the District from pursuing federal funding, but rather to ensure the Board understands the additional audit and compliance requirements that accompany larger federal grant awards.

Chief Katzenberger noted that the District last underwent a Single Audit when it received significant federal funding for construction of the current station, approximately in 2014.

He further advised the Board that the proposed SAFER Grant request is not expected to trigger the Single Audit threshold. Based on preliminary calculations, the estimated first-year cost for the seven requested positions, including salaries, benefits, and associated overhead, is approximately $634,075.70, with projected annual increases of roughly four percent. **Chief Katzenberger** stated that, even with those annual increases, he anticipates the District's federal expenditure would remain below the $1 million threshold that would require a Single Audit.

Chief Katzenberger noted that an additional printed copy of the audit report is available for anyone who wishes to review it in detail. He explained that the audit report will not be published on the District's website until it has been formally approved by the Board and filed with the State. In the meantime, the report is available for inspection upon request.

Next, **Chief Katzenberger** presented Resolution 06/11/2026-1, the Mesa County Multi-Jurisdictional Hazard Mitigation Plan.

He explained that the plan is a FEMA-required regional planning document developed collaboratively by jurisdictions throughout Mesa County and coordinated by the Mesa County Office of Emergency Management. During the past year, the County retained a consultant to prepare the approximately 300-page plan in accordance with federal requirements. District staff participated in several planning meetings to identify Lower Valley Fire Protection District's hazard priorities, mitigation strategies, and operational concerns.

Chief Katzenberger reported that the District's section of the plan reflects its continued emphasis on wildfire mitigation and the urban-wildland interface, with few substantive changes from previous

planning efforts. He noted that the District's existing mitigation activities are consistent with the strategies outlined in the plan.
He further explained that FEMA requires each participating jurisdiction to formally adopt the countywide mitigation plan by resolution in order to remain eligible for FEMA grant funding, including programs such as the SAFER Grant and the Assistance to Firefighters Grant (AFG). Following Board adoption, the executed resolution will be forwarded to the Mesa County Office of Emergency Management for submission to FEMA along with the resolutions from the other participating jurisdictions.
Chief Katzenberger noted that the Board received a draft copy of the resolution earlier in the week and that the final version contained no substantive changes other than updates to the cover page. He recommended adoption of the resolution, stating that he was satisfied with how the District is represented in the plan.
During Board discussion, **Mark Bonella** asked whether adoption of the Mesa County Multi-Jurisdictional Hazard Mitigation Plan would impose any new regulations or requirements on residents, businesses, or developers within the District.
Chief Katzenberger clarified that the plan does not establish new regulations, fees, or requirements for property owners or developers. Instead, it serves as a regional emergency preparedness and hazard mitigation plan identifying significant hazards throughout Mesa County and outlining strategies for participating jurisdictions to reduce risk and respond to emergencies.
He explained that the plan addresses hazards unique to different areas of the county, such as flooding, dam or levee failures, and wildfire, and documents mitigation measures, preparedness activities, and emergency response protocols. **Chief Katzenberger** emphasized that the plan is intended solely for emergency planning purposes and does not create any new obligations for residents, businesses, or developers.

Cullen Purser made a **motion** to approve and adopt Resolution 06/11/2026-1, the Mesa County Multi-Jurisdictional Hazard Mitigation Plan; seconded by **Jeff Phillips**. **Motion** was passed with five votes.

OLD BUSINESS

Fire Chief Matt Katzenberger states there are no new updates regarding the Loma Hall. Next, he provided an update on the Intergovernmental Agreement (IGA) associated with the voter-approved public safety sales tax. He reported that the City recently provided an updated draft of the agreement, which he forwarded to the Board along with his proposed revisions to align the document with the previously executed Memorandum of Understanding (MOU) and the terms discussed during earlier negotiations.
He explained that the current delay is not on the City's part, but rather the District's legal review. The District's attorney has had the agreement under review since mid-April. After receiving the City's revised draft, Chief Katzenberger forwarded it to the District's attorney but learned that both the attorney and her paralegal were out of the office. Although another attorney from the firm reviewed the document, he declined to provide legal guidance because he was unfamiliar with the status of the District's ongoing review.
Chief Katzenberger stated that the District's attorney has since returned to the office and indicated she would review the agreement upon her return, but staff had not yet received any substantive feedback despite follow-up communications.
He emphasized that the City has fulfilled its obligations by providing the revised agreement and that the remaining delay is attributable to the District's legal review. Once legal counsel confirms that the District's proposed revisions are appropriate and enforceable, the agreement will be returned to the City for further consideration.
He also advised the Board that he has informed legal counsel of the July 7th deadline established under the original agreement. While an extension remains an option if necessary, he expressed a desire to avoid delays resulting from the District's internal review process.
Mark Bonella expressed concern regarding the delay in receiving the District's legal review of the proposed IGA. He offered to prepare a letter on behalf of the Board requesting a prompt response

from the District's legal counsel and emphasized the importance of receiving timely legal guidance on matters involving critical deadlines. He further commented that, if the firm's responsiveness does not improve, the Board may need to evaluate whether its current legal representation continues to meet the District's needs.

Chief Katzenberger advised the Board that he has identified another attorney within the District's current law firm who will handle future legal matters. He explained that the attorney, whose primary practice areas include employment law and special district representation, has expressed a willingness to assume responsibility for the District's legal work, which may also provide the benefit of consolidating the District's legal services within a single firm.

Chief Katzenberger stated that this change is intended to improve the timeliness of legal review moving forward. He advised the Board that he will continue to provide updates as the IGA progresses through legal review and negotiations with the City. If necessary to meet the July 7th timeline, he noted that a special Board meeting may be scheduled to consider the agreement before the City Council's regular meeting on that date.

In response to a question from the Board regarding the process for extending the IGA timeline, **Chief Katzenberger** explained that the MOU requires only mutual agreement between the District and the City to grant an extension. If necessary, he will submit a formal written request to the City for consideration.

He stated that he intends to continue following up with the District's legal counsel before pursuing an extension. However, if no response is received within the next week, he plans to formally request an extension from the City to ensure the matter can be presented to the City Council with sufficient time for consideration before the July 7th deadline.

ADJOURNMENT

Mark Bonella made a **motion** to adjourn the Regular Board Meeting.
All in favor with five affirmative votes.

Lower Valley Fire Protection District

Expenses by Vendor Detail

June 01 - June 30, 2026

A&R Mechanical LLC Diesel Repair	348.14	2026 NEW WATER TENDER UNIT# TENDER 32 - INSTALL AIR CHRG PORT INTO AIR SYSTEM (RUN AIR LINE & AIR FITTINGS)
Adobe Acrobat	24.98	MAY/JUNE 2026 MONTLY ADOBE PROGRAM
Albertsons	80.02	06/2026 FUEL - IDAHO TRIP TO INSPECT FIRE TRUCK
Amazon	1,071.65	2026 - 2027 WALL CALENDAR ($19.95); 3 PK - WATER FILTER REPLACEMENT FOR FRIGIDAIRE (UPSTAIRS) ($32.39); WATER FILTER FOR WATER FOUNTAIN IN BAY STATION #31 ($78.83); HVAC AC FURNACE FILTERS REPLACEMENT ($35.96); BATTERY OPERATED VIDEO DOORBELL CAMERA ($145.74); FULL HD ULTRA MICRO SD CARD ($23.99); 10 PIECE COOKWARE REPLACEMENT($259.99); NON-SCRATCH SOFT BRISTLE CLEANING BRUSH ($37); BROOM HANDLES ($50.94); PACK OF 6 FLOOR SQUEEGEES ($249.58); & 2 PACK OF OUTDOOR BROOMS ($137.28)
Balanced Rock Counseling, LLC	300.00	JUNE 2026 PEER SUPPORT MONTHLY RETAINER
Blair & Assoc.	7,480.00	2025 FINANCIAL STATEMENT AUDIT (2024 cost: $7,200)
Bound Tree Medical, LLC	4,432.37	PO# 2026-45 & PO# 2026-57 MEDICAL SUPPLIES
Bud's Signs and Neon	250.00	2026 NEW WATER TENDER UNIT# 32 TRK LETTERING DECALS
Cardio Partners	219.30	AED DEVICE PADS - STRYKER CR2 ADULT/CHILD COMBO
CEBT	47,164.31	JUNE 2026 HEALTH COVERAGE - MEDICAL ($43,888); SHORT-TERM DISABIL. ($878.69); EAP ($45); LVFD LIFE ($65.09); DENTAL ($1,728); VISION ($265); & SL ($294.53)
CEGR Law	630.00	SRVC DATES: 05/01; 05/04; 05/12; & 05/15/2026 LEGAL SRVCS REGARDING FRUITA SALES TAX ELECTION & REVENUE SHARING PROPOSAL (.30 hrs), INTERGOVERMENTAL AGREEMENT & CRS- CO REVISED STATUTES(1.10 hrs>); FOR PAST ELECTION OATHS REQUIREMENTS (.20 hrs) = TOTAL 1.6 HRS SRVCS FOR THE MONTH OF MAY 2026
CenturyLink	122.88	06/22 - 07/21/2026 SRVC FOR LOMA MODEM
City Of Fruita (1)	69.26	05/13 - 06/10/2026 SRVC AT STATION 31 - FRUITA
City Of Grand Junction (1)	10,180.67	JUNE 2026 911 DISPATCH SRVCS ($9,580.67) & DATE 05/16 & 05/30/2026 LIVE FIRE TRAINING - BURN TOWER ($600)
CO Motor Vehicle	31.34	FIRE MARSHAL 2026 F-150 TITLE APPLICATION & LICENSE PLATE MATERIAL FEE ($15.67) & 2026 WESTAR WATER TENDER TITLE APPLICATION & LICENSE PLATE MATERIAL FEE ($15.67)
Colorado Div. of Fire Prevention & Contr.	303.00	QTY OF 2 EXAMS ON 06/09/2026 HMA/HMO OPERATIONS & FIRE FIGHTER I ($70 +ONLINE PYMT FEE OF $1; QTY OF 6 EXAMS: HMA/HMO OPERATIONS; FF I; FFII & FIRE & EMER. ($210 + ONLINE PYMT FEE OF $1); PROCTOR CERTIFICATION ($20 + ONLINE PYMT FEE OF $1)
Colorado Firefighter Heart & Cancer	11,564.00	2026 HEART COVERAGE ($4,418); 2026 CANCER COVERAGE: BREAST ($1,116); THYROID ($504); & ALL OTHER COVERAGES ($5,526.00)
Comfort Inn	717.25	LODGING - CASTLE ROCK, CO; INVESTIGATION CLASS, 1 EMPLOYEE; SUN 06/07/26–FRI 06/12/26
Commercial Tire Service	1,896.60	UNIT# 31 QTY 6 MICH DEFENDER ($1,627); SPIN BAL ($173.70); VALVE HARDWARE ($83.70) & TIRE DISPOSAL ($12)
Contexture	300.00	a.k.a QUALITY HEALTH NETWORK SRVC FOR THE YEAR 01/01/ - 12/31/2026
Curtis Fire	2,020.00	ALARM INSPECTION FOR **STATION 31** ($275); SPRINKLER SYST. ($375); ALARM MONTORING ($360) & ALARM INSPECTION FOR **STATION 32** ($275); SPRINKLER SYST. ($375); ALARM MONTORING ($360)
Excel Fire Protection, Inc (1)	310.03	STATION 32 – 2025 ANNUAL FIRE EXTINGUISHER INSPECTION & TAGGING
First String	355.00	HIGH SCHOOL ACADEMY – QTY 10 T-SHIRTS & QTY 5 SWEATSHIRTS – INVOICED TO SCHOOL DISTRICT FOR REIMBURSEMENT TO LVFD
Flying J	86.00	FUEL ON 06/2026 - IDAHO TRIP FOR NEW FIRE TRUCK INSPECTION
Fruita Area Chamber of Commerce	20.60	06/30/2026 COMMUNITY BREAKFAST
Fruita COOP (2)	4,111.28	HYDROGEN PEROXIDE ($9.99); USB C TABLET CHRGER ($18.99); SHIPPING TO ECM INTERMOUNTAIN: FIRE COATS ($21.41); MATERIAL TO REPAIR COUNTER ($74.19); MOUSE TRAP ($7.99); WEED KILLER ($63.98 x 2); BOWL RING WAX ($28.72); OFFICE FAN ($74.99); GROUNDING PLUG ($6.59); TAPE RULER ($9.59); BANJO DUST PLUG ($7.59); WILDLAND GLOVES ($13.99); & FUEL ($3,709.28)
Girardi Towing & Heavy Haul, Inc.	682.50	TOW 2007 WATER TENDER TRK# 3152 FROM WESTWATER, UT TO GJ TRANSWEST & DRIVELINE REMOVAL
Grand Valley Power	351.66	05/01 - 06/01/2026 SRVC AT STATION 32 - LOMA ($318.66) & LOMA HALL ($33)
Hartman Brothers	227.88	COMPRESSED OXYGEN
Image Trend	3,830.82	IMAGE TREND ELITE PROGRAM FOR FIRE CREWS 06/30/2026 - 06/29/2027 RENEWAL
Intuit	100.30	PAYROLL MONTHLY PER EMPLOYEE FEE USAGE
IT Jet LLC	1,958.22	JUNE 2026 IT SRVC
Jimmy John's	210.97	SATURDAY, 06/27/2026 FOOD SUPPLIES
Kroger/City Market	49.46	HAMBURGER & HOT DOG BUNS
L.N. Curtis	3,658.20	HIGH SCHOOL ACADEMY: FIRE ESSENTIALS & HAZMAT TEXT BOOKS ($847.99 WILL BE REIMBURSED FROM SCHOOL DIST.); 2026/2027 FMHS ACADEMY - QTY OF 3 TROUSERS W/ LINERS ($777.74 WILL BE REIMB. FROM SCHOOL DIST.); PO# 2026-50 & PO# 2026-74 - PARTS & LABOR TO REPAIR HURST SPREADERS ($1967.48); & WARRANTY ZIPPER REPLACEMENT ON STRUCTURAL JACKET ($64.99)
Lighthouse Printing	40.16	QTY 50 ADVANCE BENEFICIARY NOTICE (ABN) FORMS FOR AMBULANCE BILLING
Loaf N Jug	86.51	FUEL FOR CLASS TRAVEL
Maverik	88.76	06/2026 - IDAHO TRIP - LUNCH ($20.76) & 06/2026 - IDAHO TRIP TO INSPECT FIRE TRUCK ($68)
Municipal Emergency Services, INC.	1,470.57	CLOTHING ALLOWANCE & FMHS ACADEMY 2026 QTY OF 4 TACLITE PRO PANTS
NEXTRAN TRK CTR FRUITA	59.40	QTY OF 6 (2.5 GAL) DIESEL EXHAUST FLUID
NFPA	15.15	NFPA (NATIONAL FIRE PROTECTION) MONTH SUBSCRIPTION
O'Reilly Auto Parts	16.55	5-PIN RELAY (RTNED IN JULY)
ROI Fire & Ballistics	1,755.00	QTY OF 3 SETS OF FIRE BOOTS ($957) & STRUCTURE BOOTS ($798)
Sam's Club	483.02	PANTRY PROGRAM: QTY 1 MAYO ($8.72); QTY 4 COFFEE ($91.92); MAYO ($14.88); QTY 1 CREAMER ($12.58); QTY 3 KETCHUP ($21.96); STATION MONTHLY SUPPLIES: JANITORIAL ($297); & OFFICE SUPPLIES ($35.96)
Special District Assoc. of Colorado	40.00	06/18/2026 SDA WORKSHOP IN CLIFTON, CO
Square Inc.	49.00	LVFD CREDIT CARD MACHINE SUBSCRIPTION TO SQUARE
Streamline	4,904.64	06/01/2026 - 06/01/2027 WEBSITE CONTRACT
Stryker Sales Corporation	419.42	PO# 2026-56 REPLACEMENT BATTERY, LPCR2 ($266.33) & SINGLE ELECTRODE - BATTERY & PADS ($153.09)
T-Mobile	626.58	05/21 - 06/20/2026 12 iPADS w/ MOBILE INTERNET ($307.19) & 6 DIALPAD LICENSES ($170.05) & 9 DIALPAD ADD-ON SRVCS ($149.34)
Transwest Trucks	5,075.36	2007 WATER TENDER TRK UNIT# 3152 - INTAKE VALVE ACTUATOR SHORTING
Two Way Communications	1,005.20	2026 NEW WATER TENDER #32 - RADIO INSTALLATION
USPS	234.00	QTY OF 3 ROLLS OF STAMPS ($78 EACH)
Ute Water Conservancy District	229.19	05/13 - 06/10/2026 SRVC AT STATION 31 OFFICE ($32.04); STATION 31 ($114.90); & STATION 32 ($82.25)
Visibly Clean, LLC	1,375.00	JUNE 2026 CLEANING ($1,100) & 06/04/2026 WINDOW CLEANING FOR STATION 31 & OFFICE ($275)

Vital Records Control (VRC)	55.95	06/01 - 06/30/2026 DOCUMENT SHREDDING SRVC
VRBO	2,360.38	VRBO - CONDO RENTAL 3 BR FOR FIRE LEADERSHIP CHALLENGE (FLC) TRAINING IN KEYSONE, CO (OCT 19 - 23, 2026)
Walmart	250.14	KITCHEN SUPPLIES ($224.42) & REPLACE OLD MOP HEADS ($25.72)
Western Slope Fire Apparatus	468.96	ENG# 3121 - 2006 PIERCE DASH: DIAGNOSE DOOR OPEN ALARM, FUEL LEVEL ISSUE & LADDER RACK NOT FUNCTIONING: LABOR ($185); DOOR SWITCH ($18.96); SHOP SUPPLIES ($25)& DRIVE TO UNIT FROM BASALT ($240)
Xerox	239.83	05/01 - 05/31/26 BASE CHRG ($194.84) & 04/21 - 05/21/26 METER USAGE CHRG ($44.99)
JUNE 2026 TOTAL	**126,507.46**	

Monthly Financial Statement
As of 06/30/2026

Account	Ending Balance	April Interest Accrued	May Interest Accrued	June Interest Accrued
Cash On Hand	$ 200.00	$ -	$ -	$ -
Grand Valley Bank/ LVFD NEW Checking - AcctXX#8521 3.25% rate	$ 985,098.77	$ 2,019.63	$ 2,437.71	$ 2,721.32
Colo-Trust General Acct - 3.7401% to 3.7509% rate Avg Monthly Yield	$ 2,388,042.07	$ 6,551.44	$ 7,549.51	$ 7,350.01
Colo-Trust Infastructure Acct - 3.7401% to 3.7509% rate Avg Monthly Yield	$ 1,072,089.32	$ 3,292.60	$ 3,389.27	$ 3,299.73
Total All Accounts	$ 4,445,430.16	$ 11,863.67	$ 13,376.49	$ 13,371.06
Allocated (Assigned) Funds	$ 3,229,919.01	2026 YTD ON INTEREST:		
Cash Reserves	$ 1,215,511.15	$59,334.67		

Mesa County Statement of Collections

	2019	2020	2021	2022	2023	2024	2025	2026
January	$ 34,452.49	$ 56,552.43	$ 65,694.03	$ 146,781.29	$ 131,337.97	$ 41,429.56	$ 138,696.88	$ 56,624.24
February	$618,215.37	$728,642.38	$426,661.24	$771,818.31	$772,490.45	$864,301.12	$920,485.18	$ 985,311.47
March	$129,444.87	$172,387.96	$508,093.36	$187,544.10	$186,978.11	$307,285.61	$240,732.06	$ 349,584.94
April	$ 461,235.08	$ 412,732.87	$ 473,056.17	$ 466,266.80	$ 455,465.04	$ 597,460.26	$ 695,091.55	$ 683,211.16
May	$ 245,400.44	$ 365,549.20	$ 263,406.05	$ 325,532.21	$ 347,297.85	$ 737,990.96	$ 218,535.05	$ 381,313.48
June	**$ 461,282.41**	**$ 434,609.05**	**$ 477,413.05**	**$ 539,208.34**	**$ 540,999.46**	**$ 668,360.20**	**$ 680,180.08**	**$ 745,986.00**
July	$ 55,532.39	$ 74,408.85	$ 76,972.63	$ 58,637.82	$ 79,664.19	$ 78,882.05	$ 73,099.83	
August	$ 42,211.06	$ 56,417.57	$ 42,205.90	$ 54,246.37	$ 54,920.05	$ 50,156.06	$ 61,568.58	
September	$ 39,114.35	$ 40,489.52	$ 39,396.02	$ 45,921.23	$ 40,604.16	$ 46,306.06	$ 50,316.43	
October	$ 32,927.19	$ 33,148.40	$ 39,931.69	$ 38,983.85	$ 38,183.14	$ 44,712.96	$ 57,862.58	
November	$ 39,858.59	$ 36,200.84	$ 42,729.52	$ 47,592.78	$ 47,094.05	$ 57,296.95	$ 39,592.52	
December	$ 27,649.10	$ 36,226.84	$ 35,710.52	$ 31,356.36	$ 31,720.90	$ 33,409.44	$ 31,746.57	
	$ 2,187,323.34	$ 2,447,365.91	$ 2,491,270.18	$ 2,713,889.46	$ 2,726,755.37	$ 3,527,591.23	$ 3,207,907.31	$ 3,202,031.29

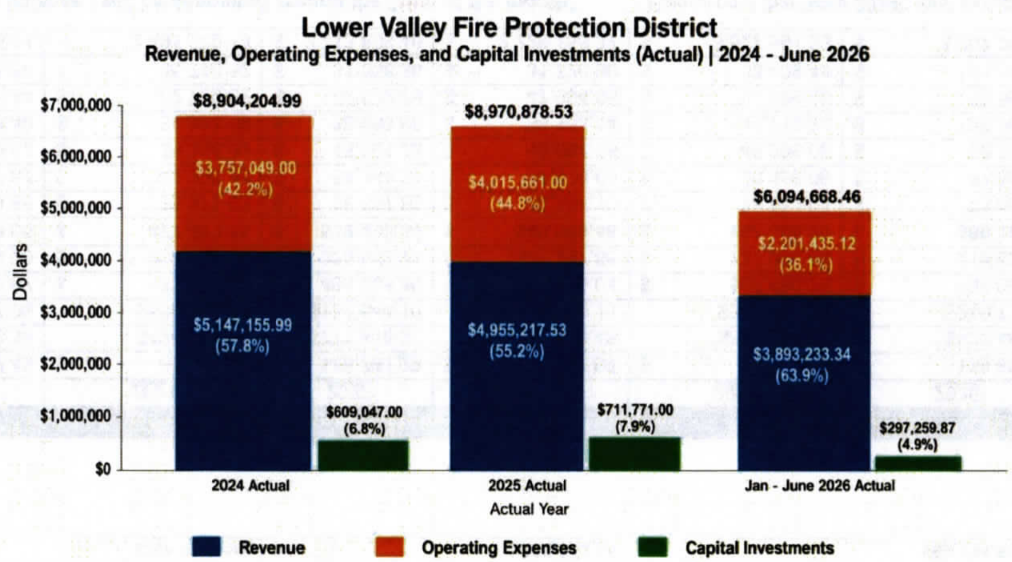
**** statement of collections not included in GVB balance - will be deposited around the "10th of the month"**

* Please note that **"May 2024"** total includes: **$366,044.80** State Backfill

Lower Valley Fire Protection District: January - June 2026 Budget Snapshot

2024-2026 Budget vs. Actual | Operating expenses separated from capital investments

Section	2024 Actual	2024 Budget	2025 Actual	2025 Budget	Jan - June 2026 Actual	2026 Budget
Revenue	$ 5,147,155.99	$ 5,451,983.00	$ 4,955,217.53	$ 458,228.00	$ 3,893,233.34	$ 5,176,810.00
Operating Expenses	$ 3,757,049.00	$ 4,959,052.00	$ 4,015,661.00	$ 4,324,786.00	$ 2,201,435.12	$ 4,790,696.00
Capital Investments	$ 609,047.00	$ 884,000.00	$ 711,771.00	$ 1,060,000.00	$ 297,259.87	$ 937,918.00
Total Expenses	$ 4,366,096.00	$ 5,843,052.00	$ 4,727,432.00	$ 5,384,786.00	$ 2,498,694.99	$ 5,728,614.00
Net Income	$ 781,060.00	$ (391,069.00)	$ 201,587.00	$ (802,578.00)	$ 1,394,538.35	$ (551,804.00)



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Accrual Basis

Lower Valley Fire Protection District
2024-2026 Budget vs. Actual
January 2024 through December 2026

	2024				2025				Jan - June 2026		2026	
	Actual	Budget	Difference	% of Budget	Actual	Budget	Difference	% of Budget	Actual	Budget	Difference	% of Budget
Income												
40000 · Mesa Co General Tax	3,080,202.69	2,625,840.00	454,362.69	117.3%	2,739,989.50	2,748,769.00	-8,779.50	99.68%	2,961,896.05	3,080,573.00	-118,676.95	96.15%
40200 · Mesa Co Deliquent Tax	1,320.80	1,000.00	320.80	132.08%	906.32	1,000.00	-93.68	90.63%	45.56	1,000.00	-954.44	4.56%
40400 · Mesa Co. Deliquent Tax Int	601.14	100.00	501.14	601.14%	57.57	100.00	-42.43	57.57%	7.98	100.00	-92.02	7.98%
40600 · Mesa Co Gen Tax Interest	4,596.24	1,500.00	3,096.24	306.42%	3,929.81	3,000.00	929.81	130.99%	477.41	3,000.00	-2,522.59	15.91%
40700 · Public Safety Sales Tax	107,316.87	95,000.00	12,316.87	112.97%	110,825.87	100,000.00	10,825.87	110.83%	55,656.01	100,000.00	-44,343.99	55.66%
40750 · Impact Assist/Forest Wild./PILT	0.00	0.00	0.00	0.0%	1,126.49				0	500.00	-500.00	0.0%
40975 · Mesa Co Ownership Tax - BCD	306,562.68				238,759.20				156,766.68	150,000.00	6,766.68	104.51%
41000 · Mesa Co Ownership Tax	16,518.62	200,000.00	-183,481.38	8.26%	98,080.92	300,000.00	-201,919.08	32.69%	8,818.13	100,000.00	-91,181.87	8.82%
41500 · Senior/Veterans Exemption	67,442.49	65,000.00	2,442.49	103.76%	71,224.59	65,000.00	6,224.59	109.58%	78,385.68	70,000.00	8,385.68	111.98%
41550 · Personal Property <50K Tax Exem	2,547.00				2,983.00				2,463.00	-	2,463.00	100.0%
41600 · Grant Funds Received	32,891.67	158,716.00	-125,824.33	20.72%	22,625.20	209,715.00	-187,089.80	10.79%	0	412,216.00	(412,216.00)	0.0%
42000 · Interest ColoTrust	160,857.32	60,000.00	100,857.32	268.1%	158,193.07	100,000.00	58,193.07	158.19%	60,227.59	100,000.00	(39,772.41)	60.23%
42200 · Interest Grand Valley Bank	35,345.90				23,165.30	20,000.00	3,165.30	115.83%	11,107.38	20,000.00	(8,892.62)	55.54%
42350 · Square fees	627.64				0.00				110.64			
42800 · Plan Review Fees	22,472.56	30,000.00	-7,527.44	74.91%	21,164.28	20,000.00	1,164.28	105.82%	12,177.02	20,000.00	(7,822.98)	60.89%
43400 · Out Of District Response Calls	35,041.75	15,000.00	20,041.75	233.61%	-1,841.68	15,000.00	-16,841.68	-12.28%	0	10,000.00	(10,000.00)	0.0%
45400 · Copy Fees/Permits	425.00	6,500.00	-6,075.00	6.54%	0.00	6,500.00	-6,500.00	0.0%	0	-	-	0.0%
45500 · Memorial/ Donations	32,700.00	1,000.00	31,700.00	3,270.0%	18,935.00	1,000.00	17,935.00	1,893.5%	690	1,000.00	(310.00)	69.0%
46000 · Fire Service Contracts	37,718.38	2,036,827.00	-1,999,108.62	1.85%	38,978.33	37,718.00	1,260.33	103.34%	51,884.34	39,785.00	12,099.34	130.41%
48000 · Ambulance Charges	2,165,904.80				2,891,493.58	2,000,000.00	891,493.58	144.58%	1,317,906.00	2,250,000.00	(932,094.00)	58.57%
48001 · Contractual Adjustments	-1,137,168.46				-1,480,257.69	-1,240,000.00	-240,257.69	119.38%	-772,887.60	(1,250,000.00)	477,112.40	61.83%
48002 · Write Offs (Bad Debt Exp.)	55,085.27				-169,153.28	0.00	-169,153.28	100.0%	-99,506.11	(100,000.00)	493.89	99.51%
48010 · Other Medical Income	47,785.00	75,000.00	-27,215.00	63.71%	29,460.03	40,000.00	-10,539.97	73.65%	15.65	20,000.00	(19,984.35)	0.08%
48015 · Bad Debt Collections	6,321.66				22,327.44				5,224.97	10,000.00	(4,775.03)	52.25%
48020 · Fund Raisers	40.00	3,000.00	-2,960.00	1.33%	0.00	3,000.00	-3,000.00	0.0%	0	3,000.00	(3,000.00)	0.0%
48030 · Other Types Income	70,552.54	77,500.00	-6,947.46	91.04%	66,844.63	151,406.00	-84,561.37	44.15%	41,766.96	135,636.00	(93,869.04)	30.79%
48050 · Burn Permit Revenue	6,275.00				now included in other types income				0			
49100 · Loss/Gain On Disposal	-12,828.57				19,202.28				0			
Total Income	5,147,155.99	5,451,983.00	-304,827.01	94.41%	4,929,019.76	4,582,208.00	346,811.76	107.57%	3,893,233.34	5,176,810.00	(1,283,576.66)	75.21%
	5,147,155.99	5,451,983.00	-304,827.01	94.41%	4,929,019.76	4,582,208.00	346,811.76	107.57%	3,893,233.34	5,176,810.00	(1,283,576.66)	75.21%

Lower Valley Fire Protection District
2024-2026 Budget vs. Actual
January 2024 through December 2026

	2024				2025				Jan - June 2026	2026		
	Actual	Budget	Difference	% of Budget	Actual	Budget	Difference	% of Budget	Actual	Budget	Difference	% of Budget
Expense												
40900 · Abatement	3,019.12				3,068.81	6,092.00	-3,023.19	50.37%	1,642.06	9,912.00	(8,269.94)	16.57%
40950 · Abatement Interest	111.27				656.64	250.00	406.64	262.66%	59.31	500.00	(440.69)	11.86%
40960 · Delinq. Tax Abatement	182.28				0.00				0			
40970 · Delinq. Tax Abatement Interest	515.69				0.00				0			
41400 · Mesa Co Tres. Commission	55,688.94				56,250.51	60,000.00	-3,749.49	93.75%	60,783.74	60,000.00	783.74	101.31%
60000 · Bank / Credit Card Fees	1,314.35	3,000.00	-1,685.65	43.81%	1,527.51	2,000.00	-472.49	76.38%	816.22	2,000.00	(1,183.78)	40.81%
60100 · 60100 Admin. Fees/All	15,301.54	18,200.00	-2,898.46	84.07%	14,390.50	18,200.00	-3,809.50	79.07%	1,485.38	19,000.00	(17,514.62)	7.82%
60200 · Legal/Audit/NoticesALL	31,384.79	29,000.00	2,384.79	108.22%	24,345.33	29,000.00	-4,654.67	83.95%	28,971.80	29,500.00	(528.20)	98.21%
60250 · Interest Expense	0.00				591.99				0			
60500 · Election Expense	0.00	0.00	0.00	0.0%	165.88	15,000.00	-14,834.12	1.11%	0	25,000.00	(25,000.00)	0.0%
60910 · Fire Prevention	8,581.62	10,000.00	-1,418.38	85.82%	925.19	10,000.00	-9,074.81	9.25%	4,176.61	8,500.00	(4,323.39)	49.14%
61000 · Office/Small Equipment	996.33	500.00	496.33	199.27%	529.95	1,000.00	-470.05	53.0%	0	1,000.00	(1,000.00)	0.0%
61500 · Office/Mailing Expense	1,816.21	2,000.00	-183.79	90.81%	1,449.82	2,000.00	-550.18	72.49%	698.91	2,000.00	(1,301.09)	34.95%
61800 · Office/Supplies	3,368.12	2,000.00	1,368.12	168.41%	3,113.11	4,000.00	-886.89	77.83%	827.94	3,000.00	(2,172.06)	27.6%
62500 · Dues/Subscriptions	15,351.16	21,640.00	-6,288.84	70.94%	18,052.29	23,150.00	-5,097.71	77.98%	19,325.53	23,668.00	(4,342.47)	81.65%
63000 · Write Offs (Bad Debt Exp)	94,302.24	1,240,000.00	-1,145,697.76	7.61%	0.00	0.00	0.00	0.0%	0			
63500 · Utility Misc Expense	128.39	500.00	-371.61	25.68%	0.00	500.00	-500.00	0.0%	0	500.00	(500.00)	0.0%
65000 · Utility Phone	17,019.87	9,000.00	8,019.87	189.11%	9,757.76	9,000.00	757.76	108.42%	4,478.46	10,000.00	(5,521.54)	44.79%
65200 · Utility Sewer	816.99	1,200.00	-383.01	68.08%	886.22	1,200.00	-313.78	73.85%	339.6	1,200.00	(860.40)	28.3%
65500 · Utility Trash	3,513.59	2,800.00	713.59	125.49%	3,250.25	3,500.00	-249.75	92.86%	1,704.30	3,500.00	(1,795.70)	48.69%
66000 · Utility ElectricGas	25,814.16	30,000.00	-4,185.84	86.05%	25,190.35	30,000.00	-4,809.65	83.97%	11,214.59	30,000.00	(18,785.41)	37.38%
66001 · Payroll Expenses	329.32				0.00				0	-	-	0.0%
66500 · Utility 911 Dispatch	94,470.00	94,470.00	0.00	100.0%	107,065.96	104,000.00	3,065.96	102.95%	57,484.02	115,000.00	(57,515.98)	49.99%
67000 · Utility Water	2,662.81	3,000.00	-337.19	88.76%	2,833.78	3,000.00	-166.22	94.46%	1,115.17	3,000.00	(1,884.83)	37.17%
67500 · Computer Expense	1,979.95	2,000.00	-20.05	99.0%	7,963.21	4,000.00	3,963.21	199.08%	93.65	3,000.00	(2,906.35)	3.12%
68000 · EMS Reimb/MC Emergency Manage	15,430.00	16,000.00	-570.00	96.44%	17,150.00	16,000.00	1,150.00	107.19%	0	18,000.00	(18,000.00)	0.0%
68500 · Maintenance Radios	5,181.16	12,000.00	-6,818.84	43.18%	115.95	82,000.00	-81,884.05	0.14%	47.95	162,000.00	(161,952.05)	0.03%
69000 · Maintenance Contracts	102,457.14	113,149.00	-10,691.86	90.55%	73,086.31	110,212.00	-37,125.69	66.31%	67,085.09	113,462.00	(46,376.91)	59.13%
70100 · Travel Expense	2,558.37	2,500.00	58.37	102.34%	2,307.12	2,500.00	-192.88	92.29%	-408.44	2,500.00	(2,908.44)	-16.34%
70500 · Mileage Reimburse	0.00	1,000.00	-1,000.00	0.0%	0.00	1,000.00	-1,000.00	0.0%	0	250.00	(250.00)	0.0%
71000 · Meal Allowance	4,599.21	3,500.00	1,099.21	131.41%	4,307.23	5,000.00	-692.77	86.15%	1,187.49	5,000.00	(3,812.51)	23.75%
71500 · Fuel	28,687.27	40,000.00	-11,312.73	71.72%	26,706.18	35,000.00	-8,293.82	76.3%	17,944.65	35,000.00	(17,055.35)	51.27%
71600 · Oil & Fluids	2,653.63	4,000.00	-1,346.37	66.34%	1,965.28	4,000.00	-2,034.72	49.13%	1,188.28	4,500.00	(3,311.72)	26.41%
72500 · CRA / Employer Match	10,171.23	13,049.00	-2,877.77	77.95%	7,831.47	8,032.00	-200.53	97.5%	3,983.70	8,530.00	(4,546.30)	46.7%
76500 · FPPA/EmployER Match	156,886.96	148,136.00	8,750.96	105.91%	197,566.76	213,287.00	-15,720.24	92.63%	105,914.20	230,551.00	(124,636.80)	45.94%
76550 · FPPA/Employer D & D	59,511.04	58,248.00	1,263.04	102.17%	71,503.46	75,571.00	-4,067.54	94.62%	38,514.06	83,836.00	(45,321.94)	45.94%
77000 · SS/EmployER Match	16,978.13	20,713.00	-3,734.87	81.97%	16,279.75	18,360.00	-2,080.25	88.67%	10,181.72	18,500.00	(8,318.28)	55.04%
77200 · Medicare/EmployER Match	32,386.10	29,477.00	2,909.10	109.87%	36,740.44	35,490.00	1,250.44	103.52%	18,609.00	37,952.00	(19,343.00)	49.03%
77500 · Wages	2,127,993.49	2,202,902.00	-74,908.51	96.6%	2,379,348.59	2,440,019.00	-60,670.41	97.51%	1,235,787.43	2,614,322.00	(1,378,534.57)	47.27%
77550 · Overtime/Comp Wages	124,468.42				134,146.36	110,000.00	24,146.36	121.95%	47,591.45	120,000.00	(72,408.55)	39.66%
89000 · Dist.Liability/Bonds/Insurance	36,983.41	45,000.00	-8,016.59	82.19%	37,102.18	45,000.00	-7,897.82	82.45%	47,470.30	48,000.00	(529.70)	98.9%
89100 · State Comp Insurance	43,237.36	65,000.00	-21,762.64	66.52%	47,726.91	65,000.00	-17,273.09	73.43%	40,936.00	65,000.00	(24,064.00)	62.98%

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Accrual Basis

Lower Valley Fire Protection District
2024-2026 Budget vs. Actual
January 2024 through December 2026

	2024				2025				Jan - June 2026	2026		
	Actual	Budget	Difference	% of Budget	Actual	Budget	Difference	% of Budget	Actual	Budget	Difference	% of Budget
89200 · H&A/Insurance	432,175.83	446,643.00	-14,467.17	96.76%	448,171.31	479,068.00	-30,896.69	93.55%	268,600.14	626,646.00	(358,045.86)	42.86%
89300 · Claims/Expenses/Insurance	0.00	8,500.00	-8,500.00	0.0%	3,124.47	8,500.00	-5,375.53	36.76%	2,799.53	7,500.00	(4,700.47)	37.33%
89400 · EAP / LVFD Life Insurance	619.52	2,500.00	-1,880.48	24.78%	1,225.42	3,000.00	-1,774.58	40.85%	613.29	2,000.00	(1,386.71)	30.67%
89500 · Lodging Allowance	9,128.13	5,000.00	4,128.13	182.56%	8,476.16	10,000.00	-1,523.84	84.76%	5,453.05	8,000.00	(2,546.95)	68.16%
89600 · Tests/Medical/CBI	771.00	14,875.00	-14,104.00	5.18%	5,416.49	14,875.00	-9,458.51	36.41%	2,652.72	21,250.00	(18,597.28)	12.48%
89700 · Education Materials	25,183.06	43,000.00	-17,816.94	58.57%	33,170.06	52,300.00	-19,129.94	63.42%	11,127.84	49,300.00	(38,172.16)	22.57%
89800 · Supplies Medical	57,243.85	73,000.00	-15,756.15	78.42%	56,233.47	106,380.00	-50,146.53	52.86%	33,811.82	134,667.00	(100,855.18)	25.11%
89810 · Supplies Fire	23,173.08	43,200.00	-20,026.92	53.64%	25,980.43	55,950.00	-29,969.57	46.44%	10,180.01	100,800.00	(90,619.99)	10.1%
89820 · Supplies Janitorial	3,425.70	3,000.00	425.70	114.19%	3,822.49	4,000.00	-177.51	95.56%	2,294.66	4,000.00	(1,705.34)	57.37%
89830 · Supplies Food	2,196.85	3,500.00	-1,303.15	62.77%	5,441.40	3,500.00	1,941.40	155.47%	1,335.10	5,000.00	(3,664.90)	26.7%
89840 · Clothing Allowance	14,108.32	16,000.00	-1,891.68	88.18%	9,354.11	16,000.00	-6,645.89	58.46%	4,484.52	15,350.00	(10,865.48)	29.22%
90000 · Vehicle/Parts & Supplies	22,978.10	45,000.00	-22,021.90	51.06%	32,256.70	34,000.00	-1,743.30	94.87%	15,619.46	30,000.00	(14,380.54)	52.07%
90010 · Misc Repairs/Maintenance/Tow	391.60	850.00	-458.40	46.07%	72.50	850.00	-777.50	8.53%	682.5	1,000.00	(317.50)	68.25%
90100 · Vehicle/Small Tools	5,787.09	1,500.00	4,287.09	385.81%	866.34	1,500.00	-633.66	57.76%	403.63	1,500.00	(1,096.37)	26.91%
90200 · Vehicle/Tires & Tubes	1,462.89	7,000.00	-5,537.11	20.9%	1,423.91	7,000.00	-5,576.09	20.34%	4,335.98	10,500.00	(6,164.02)	41.3%
90300 · Vehicle/Misc. Items	5.58	1,000.00	-994.42	0.56%	10.15	1,000.00	-989.85	1.02%	2,342.99	1,000.00	1,342.99	234.3%
90400 · Capital Building Expense	0.00	5,000.00	-5,000.00	0.0%	262,672.13	166,000.00	96,672.13	158.24%	1,985.46	29,000.00	(27,014.54)	6.85%
90500 · New Equipment Purchases	603,866.01	867,000.00	-263,133.99	69.65%	448,983.06	812,000.00	-363,016.94	55.29%	295,274.41	746,918.00	(451,643.59)	39.53%
90600 · Maintenance/Building	14,732.64	12,000.00	2,732.64	122.77%	44,794.18	16,000.00	28,794.18	279.96%	3,447.71	16,000.00	(12,552.29)	21.55%
90601 · Miscellanous	-4.70	500.00	-504.70	-0.94%	38.61	500.00	-461.39	7.72%	0	500.00	(500.00)	0.0%
Total Expense	4,366,096.21	5,843,052.00	-1,476,955.79	74.72%	4,727,432.44	5,384,786.00	-657,353.56	87.79%	2,498,694.99	5,728,614.00	(3,229,919.01)	43.62%
Net Income	781,059.78	-391,069.00	1,172,128.78	-199.72%	201,587.32	-802,578.00	1,004,165.32	-25.12%	1,394,538.35	-551,804.00	1,946,342.35	-252.72%

AMBULANCE BILLING RESOLUTION

07/09/2026

THEREFORE, THE BOARD OF DIRECTORS OF THE *LOWER VALLEY FIRE PROTECTION DISTRICT* HEREBY RESOLVES TO ADOPT THIS RESOLUTION

The Board of Directors of Lower Valley Fire Protection District have determined to write-off the following amounts for non-collectable and/or contractual agreements (as required by law) between the Fire District and the Centers for Medicare & Medicaid Services; commercial insurance payers; collection accounts; deceased persons; bankruptcy judgements; employee or retiree benefit persons; incarcerated persons; uninsured or underinsured District resident discounts; and indigent or unhoused persons accounts for ambulance services in the amounts stated below for the month of June 2026:

Contractual Adjustments:	$99,874.29
Deceased:	$0
Employee/Retiree Benefit:	$0
Courtesy Discount - Uninsured District Resident(s):	$1.00
Indigent or Unhoused:	$1,399.00
Incarcerated:	$0
Bankruptcy:	$0
Total:	$101,274.29

Patient accounts sent to collections in June 2026 = $5,044.46 (8 accounts) to A1 Collections.

PASSED and ADOPTED by the Board of Directors of the Lower Valley Fire Protection District on the 9th day of July 2026

Lower Valley Fire Protection District
President of the Board of Directors

Lower Valley Fire Protection District
Vice-President of the Board of Directors

06/30/26

A-1 Collection Agency

Productivity Report 09/01/2024 - 06/30/2026

LOWER VALLEY FIRE PROTECTION
168 N MESA STREET
FRUITA CO 81521

	Placed			Cancel										
DATE:	Number	Dollar	Avg Age	# BY CLIENT	$ BY CLIENT	# TIME EXPIRED	$ TIME EXPIRED	# Other	$ Other	$ COLLECTED FROM PLACEMENT	$ Monthly Collected	$ Commission	# ACTIVE	$ ACTIVE
Sep 2024	0	$0.00	0	0	$0.00	0	$0.00	0	$0.00	$0.00	$0.00	$0.00	0	$0.00
Oct 2024	16	$16,519.25	147	0	$0.00	0	$0.00	0	$0.00	$2,651.99	$100.00	$30.00	13	$13,867.26
Nov 2024	9	$9,636.91	134	0	$0.00	0	$0.00	0	$0.00	$0.00	$700.00	$210.00	9	$9,636.91
Dec 2024	30	$24,938.52	146	0	$0.00	0	$0.00	1	$137.77	$1,451.09	$1,279.46	$383.83	23	$23,349.66
2024 Totals	**55**	**$51,094.68**	**144**	**0**	**$0.00**	**0**	**$0.00**	**1**	**$137.77**	**$4,103.08**	**$2,079.46**	**$623.83**	**45**	**$46,853.83**
To Date	**55**	**$51,094.68**	**144**	**0**	**$0.00**	**0**	**$0.00**	**1**	**$137.77**	**$4,103.08**	**$2,079.46**	**$623.83**	**45**	**$46,853.83**
Jan 2025	11	$7,169.48	137	0	$0.00	0	$0.00	0	$0.00	$2,572.78	$750.66	$225.19	7	$4,596.70
Feb 2025	5	$8,102.71	177	1	$2,215.00	0	$0.00	0	$0.00	$1,744.00	$718.00	$215.40	3	$4,143.71
Mar 2025	0	$0.00	0	0	$0.00	0	$0.00	0	$0.00	$0.00	$1,487.78	$446.33	0	$0.00
Apr 2025	14	$9,997.69	138	0	$0.00	0	$0.00	0	$0.00	$2,694.00	$100.00	$30.00	11	$7,303.69
May 2025	27	$28,618.37	165	0	$0.00	0	$0.00	0	$0.00	$3,767.00	$2,669.00	$800.70	23	$25,166.37
Jun 2025	8	$6,137.75	230	0	$0.00	0	$0.00	0	$0.00	$290.00	$1,144.96	$343.48	7	$5,847.75
Jul 2025	12	$10,962.02	155	0	$0.00	0	$0.00	0	$0.00	$615.00	$100.00	$30.00	11	$10,347.02
Aug 2025	13	$10,185.00	139	0	$0.00	0	$0.00	0	$0.00	$2,178.00	$911.00	$273.30	9	$8,007.00
Sep 2025	14	$10,589.67	144	0	$0.00	0	$0.00	0	$0.00	$797.58	$1,989.00	$596.70	13	$9,792.09
Oct 2025	15	$10,175.41	193	0	$0.00	0	$0.00	0	$0.00	$1,402.00	$150.00	$45.00	14	$8,773.41
Nov 2025	0	$0.00	0	0	$0.00	0	$0.00	0	$0.00	$0.00	$2,936.58	$880.97	0	$0.00
Dec 2025	44	$43,359.34	156	0	$0.00	0	$0.00	0	$0.00	$2,538.00	$1,070.00	$321.00	41	$40,821.34
2025 Totals	**163**	**$145,297.44**	**160**	**1**	**$2,215.00**	**0**	**$0.00**	**0**	**$0.00**	**$18,598.36**	**$14,026.98**	**$4,208.07**	**139**	**$124,799.08**
To Date	**218**	**$196,392.12**	**156**	**1**	**$2,215.00**	**0**	**$0.00**	**1**	**$137.77**	**$22,701.44**	**$16,106.44**	**$4,831.90**	**184**	**$171,652.91**
Jan 2026	10	$12,229.00	129	1	$1,735.00	0	$0.00	0	$0.00	$260.00	$290.00	$87.00	8	$10,234.00
Feb 2026	7	$11,683.00	142	0	$0.00	0	$0.00	0	$0.00	$0.00	$2,223.00	$716.90	7	$11,683.00
Mar 2026	20	$24,452.85	170	0	$0.00	0	$0.00	0	$0.00	$1,242.33	$1,732.00	$519.60	18	$23,210.52
Apr 2026	8	$11,392.00	121	0	$0.00	0	$0.00	0	$0.00	$0.00	$1,672.33	$501.69	8	$11,392.00
May 2026	12	$9,315.29	170	0	$0.00	0	$0.00	0	$0.00	$0.00	$1,980.00	$594.00	12	$9,315.29
Jun 2026	17	$14,526.00	121	0	$0.00	0	$0.00	0	$0.00	$0.00	$200.00	$60.00	17	$14,526.00
2026 Totals	**74**	**$83,598.14**	**145**	**1**	**$1,735.00**	**0**	**$0.00**	**0**	**$0.00**	**$1,502.33**	**$8,097.33**	**$2,479.19**	**70**	**$80,360.81**

	Placed			Cancel										
DATE:	Number	Dollar	Avg Age	# BY CLIENT	$ BY CLIENT	# TIME EXPIRED	$ TIME EXPIRED	# Other	$ Other	$ COLLECTED FROM PLACEMENT	$ Monthly Collected	$ Commission	# ACTIVE	$ ACTIVE
Grand Total	292	$279,990.26	153	2	$3,950.00	0	$0.00	1	$137.77	$24,203.77	$24,203.77	$7,311.09	254	$252,013.72

Net Recovery % 8.78%

Monthly Collected To Date equals all payments to accounts as of the end of the period.
Monthly Collected Grand Total equals all payments to accounts as the report end date.

Placed - Monthly number of accounts placed.
$ Placed - Total amount placed in the month.
Avg Age- Avg from Date of Service.
Canceled By Client – Number of accounts canceled by Client.
$ Canceled By Client – Dollar amount canceled by Client.
# Time Expired Canceled - Number of accounts canceled due to completion of their life cycle.
$ Time Expired Canceled - Dollar amount of accounts canceled due to completion of their life cycle.
# Other - Number canceled due to bankruptcy, deceased, small balance, or closed state.
$ Other - Dollar amount of accounts canceled due to bankruptcy, deceased, small balance, or closed state.

Disclaimer: There may be discrepancies due to the following:

- A data migration error between our legacy system to our current platform on July 1, 2021.
- Settled in full (SIF) write-off amounts become inactive and do not appear on this report

$ Collected From Placement - Dollar amount collected for placement from that month and year.
$ Monthly Collected- Dollar amount collected for that month and year.
$ Commission- Agency Commission from that month and year.
# Active-Number of current active accounts placed for that month and year.
$ Active- Dollar amount of active accounts placed from that month and year.
Net Recovery % - Calculation based off grand totals and is the amount collected divided by amount placed with client cancels, other cancels and adjustments subtracted from placement.

STAFF REPORT

July 9, 2026

Mahea's Report

- Ambulance income received for the month of June 2026 = **$78,847.59**
- A-1 Collection Agency Status Report – *see attached*
  - YTD SENT: 74 Accts = $83,598.14
  - YTD COLLECTED: $9,599.66
  - YTD Net Recovery % = 11.48%
  - Overall Net Recovery % = 8.78%

Diana's Report

- **SDA 2026 Regional Workshop** at Clifton Water District
- **The SDA 2026 Annual Conference** will be held in Keystone, CO, from September 15 – 17, 2026
- **2nd Quarter Internal Review** with Shannon Currier, CPA, is scheduled for Monday, July 20th
- Met with Angie Naillon regarding our financials. Added assigned funds, cash reserves, and a budget snapshot to the financial statement. Feedback or additional suggestions are welcome.

Deputy Chief Report

- Snyder fire donations/community support
- IGA with COF
- Safer grant submitted
  - 3 year grant for 6 FF/EMT, 1 inspector
  - Years 1 & 2 are a 25% match, year 3 is 65% match
  - Overall grant award would be 1.16 million
- Repairs: Generator by Ricky Mountain Cummins, Compressor by ACS

Call Data

Total Calls in June	% Difference (Same month last year)	YTD	YTD % Difference (2025)	YTD %Difference (2024)
248	-13%	1461	-2%	+9%

Fire Marshal

- IM Team Deployments
- Mitigation work

Fire Prevention Activities YTD 2026

City of Fruita Plan Reviews	28 Not including Pre Construction Meetings
Mesa County Plan Reviews	31 plan reviews
535 W. Aspen NFPA 13R	Rough in- inspection and Hydro test
805 W. Aspen NFPA 13R	
Residential Subdivision	3
Site Plan	7
Fire Alarm Reviews	6
Building Permit	
Fire Underground	2
Above Ground Tank installation LPG	
Tennant Finish Plan Review	1

School Remodel	2

Mesa County Sprinkler Systems		
1654 M. Road NFPA 13D	Rough in inspection	
954 River Ranch Ct	Sprinkler Final	
1250 Iron Vista	Sprinkler Hydro and Final 02/19/2026	
Kedrowski	3 Head addition	
2038 L Rd.	Rough in inspection	
1930 K Road.		0

Driveway Permits	
Simple Land Division	7
Property Line Adjustments	4
Clearance Permits	5
Site Plan Review	8
Temporary Events	2
Pyrotechnic/Flame Effects	
Rezone Review	1
Special Events Venue Review	4
Hood Extinguishing System Review	
Hood Extinguishing System Acceptance Test	
Conditional Use Permit	2
Fireworks Sales	1
Residential Subdivision	
CO2 Permit	
Residential LPG Permits	
New Riding Arena/ Barn	
HVAC Detection Inspection	1
Explosives/ Blasting Permit	1
Special Events	3
ESS System	1

Wildland Urban Interface Home Inspection.	
Total Business Inspections	24
Food Truck Incpections	5
Home Safety Visit	

Fruita Farmers Market PR Event x 3 events	500
COOP Farm & Ranch Days	1000
Fruita Citizens Academy	18
Truck- N-Treat	
Trick-or- Treat Streets Loma and Fruita	
American Red Cross Sound the Alarm	
Rim Rock Elementary	

Rim Rock Elementary Thanksgiving lunch Assistance	
Shelledy Elementry	
Monument Ridge Elementry	
Loma Elementry	
Station Tours	6
Glow Games	1
Kings View Estates HOA meeting	
Patriots Parade at Rim Rock	
Bookcliff Christian School	
Rim Rock First Grade Station tour	
Mesa County Public Library	2
CPR Classes	2

Fruita Residential Units	Mesa County Residential Units		
535 West Aspen	1688 18 Rd. RV / Venue		
805 West Ottley	Independence Estate Filing 3		6
	Saddle Point Estates 1634 M Rd.		2
	River Heights Estates Hwy 340	Round 2	36