

South Adams County Fire Department
Balance Sheet
For the period ended July 31, 2026

		General Fund	Capital Fund	Impact Fee Fund	Fixed Assets	LTD Fund Balance Pension	Total
Assets							
Cash							
1010	KEY BANK	302,850	-		-	-	302,850
1020	COLOTRUST	32,576,862	-		-	-	32,576,862
1021	COLOTRUST - VACATION	362,022	-		-	-	362,022
1030	CSAFE Capital Fund	-	4,079,134				4,079,134
1031	CSAFE Opp. Reserve	2,550,506	-				2,550,506
1040	BOK Escrow		6,907,881		-	-	6,907,881
1060	BOK GENERAL FUND	1,876,054	-	-	-	-	1,876,054
1070	BOK P-Card	-	-		-	-	-
1072	Bill.com Money Out Clearing	251	-		-	-	251
1075	Undeposited Funds	249	-		-	-	249
1300	POOLED CASH	(868,756)	(139,141)	1,007,897	-	-	-
	Total Cash	36,800,038	10,847,874	1,007,897	-	-	48,655,809
	Total Assets	36,800,038	10,847,874	1,007,897	-	-	48,655,809
	Total Cash	36,800,038	10,847,874	1,007,897	-	-	48,655,809
Accounts Receivable							
1200	ACCOUNTS RECEIVABLE	29,704				-	29,704
1260	OTHER RECEIVABLES	22,209				-	22,209
	Total Accounts Receivable	51,913	-	-	-	-	51,913
1220	A/R COUNTY TREASURER	695,946				-	695,946
	Total Due from County Treasurer	695,946	-	-	-	-	695,946
1230	PROPERTY TAXES RECEIVABLE	32,868,257				-	32,868,257
	Total Property Taxes Receivable	32,868,257	-	-	-	-	32,868,257
Prepaid Expenses							
1250	PREPAID EXPENSES	56,370			-	-	56,370
	Total Prepaid Expenses	56,370	-	-	-	-	56,370
Inventory							
1400	INVENTORY	61,202			-	-	61,202
	Total Inventory	61,202	-	-	-	-	61,202
	Total Accounts Receivable and Current Assets	33,733,688	-	-	-	-	33,733,688
	Total Accounts Receivable and Current Assets	33,733,688	-	-	-	-	33,733,688
Fixed & Other Assets							
Vehicles							
1530	VEHICLES & ACCESSORIES				12,501,592		12,501,592
1531	ACCUM DEP - VEHICLES				(5,305,261)		(5,305,261)
	Total Vehicles	-	-	-	7,196,331	-	7,196,331
Building & Improvements							
1510	CONSTRUCTION IN PROGRESS				-	-	-
1520	BUILDINGS & IMPROVEMENTS				38,195,449	-	38,195,449
1521	ACCUM DEP - BUILDINGS				(8,607,854)	-	(8,607,854)
	Total Building & Improvements	-	-	-	29,587,595	-	29,587,595
Tools & Equipment							
1540	EQUIPMENT				7,565,572	-	7,565,572
1541	ACCUM DEP - EQUIPMENT				(4,162,212)	-	(4,162,212)
	Total Tools & Equipment	-	-	-	3,403,360	-	3,403,360
Land							
1500	Land				478,247	-	478,247
	Total Land	-	-	-	478,247	-	478,247
Pension Fund Assets							
1801	PENSION FUND DEFERRED OUTFLOWS				-	6,483,922	6,483,922
	Total Pension Fund Assets	-	-	-	-	6,483,922	6,483,922
	Total Fixed & Other Assets	-	-	-	40,665,533	6,483,922	47,149,455
	Total Assets	70,533,726	10,847,874	1,007,897	40,665,533	6,483,922	129,538,952

		General Fund	Capital Fund	Impact Fee Fund	Fixed Assets	LTD Fund Balance Pension	Total
Liabilities & Net Assets							
Liabilites							
2000	ACCOUNTS PAYABLE	250			-		250
2010	ACCOUNTS PAYABLE-OTHER	-			-		-
2021	BOK Financial P-Card	-			-		-
2050	PEHP OPERATIONS PAYABLE	388			-		388
2060	PEHP ADMIN PAYABLE	(22)			-		(22)
2090	Union Dues	12,748			-		12,748
2100	FEDERAL WITHHOLD/TAX	1,200			-		1,200
2110	STATE WITHHOLD/PAYABLE	223			-		223
2120	MEDICARE PAYABLE	(14)			-		(14)
2130	FPPA WITHHOLD/PAYABLE	11,320			-		11,320
2150	DEFERRED COMP PAYABLE	5,320			-		5,320
2160	GARNISHMENTS	(583)			-		(583)
2170	AFLAC INSURANCE	(2,238)			-		(2,238)
2180	DIRECT DEPOSIT LIABILITIES	164			-		164
2192	FLEX SPENDING PAYABLE	5,272			-		5,272
2195	Accrued Payroll	643,200			-		643,200
2200	DEFERRED PROPERTY TAX	32,868,257			-		32,868,257
2610	COMPENSATED ABSENCES	-			-	403,539	403,539
2710	LEASE PURCHASE PAYABLE - BUILDING	-			-	7,248,000	7,248,000
2712	LEASE PURCHASE - TURNOUT GEAR	-			-	185,000	185,000
2730	ACCRUED INTEREST PAYABLE	-			-	15,851	15,851
2800	PENSION FUND LIABILITY	-			-	2,132,157	2,132,157
2801	PENSION DEFERRED OUTFLOWS	-			-	2,149,822	2,149,822
Total Liabilities		33,545,485	-	-	-	12,134,369	45,679,854
Total Liabilities & Net Assets		33,545,485	-	-	-	12,134,369	45,679,854
Total Liabilities		33,545,485	-	-	-	12,134,369	45,679,854
Net Assets							
Fund Balance							
3000	FUND BALANCE	20,163,544	5,214,173	1,039,964	40,665,533	(3,602,530)	63,480,684
3002	FUND BALANCE - CAPITAL FUND	-	(3,485,305)		-	-	(3,485,305)
3003	IMPACT FEE - FUND BALANCE	-		(333,558)	-	-	(333,558)
3004	NET INVESTMENTS IN FIXED ASSETS	-			-	-	-
3100	INVESTMENT IN ACCRUED ABSENCES	-			-	(227,821)	(227,821)
3800	PENSION FUND BALANCE	-			-	(1,820,096)	(1,820,096)
Other		16,824,697	9,119,006	301,491	-		26,245,194
Total Fund Balance		36,988,241	10,847,874	1,007,897	40,665,533	(5,650,447)	83,859,098
Total Net Assets		36,988,241	10,847,874	1,007,897	40,665,533	(5,650,447)	83,859,098
Total Liabilities and Net Assets		70,533,726	10,847,874	1,007,897	40,665,533	6,483,922	129,538,952

South Adams County Fire Department
Statement of Activities
For the period ended July 31, 2026

	Actual	Budget	Variance	
Revenues				
Property Taxes				
4010 REAL ESTATE TAX	32,282,736	32,868,257	585,521	1.78%
4011 INTERGOVERNMENTAL TRANSFERS	-	(262,946)	(262,946)	100.00%
4020 REAL ESTATE TAX ABATEMENTS	(357,982)	(350,000)	7,982	-2.28%
4030 REAL ESTATE TAX - PRIOR YEARS	13,085	-	(13,085)	0.00%
Total Property Taxes	31,937,839	32,255,311	317,472	0.98%
Specific Ownership Tax				
4040 SPECIFIC OWNERSHIP TAX	860,385	1,500,000	639,615	42.64%
Total Specific Ownership Tax	860,385	1,500,000	639,615	
Sales Tax Revenue				
4070 SALES TAX REVENUE	3,901,597	5,500,000	1,598,403	29.06%
Total Sales Tax Revenue	3,901,597	5,500,000	1,598,403	
Contract Fleet Service				
4270 CONTRACT FLEET SERVICE	132,281	100,000	(32,281)	-32.28%
Total Contract Fleet Service	132,281	100,000	(32,281)	
URA TIF Areas				
4060 URA TIF		110,000	110,000	100.00%
Total URA TIF Areas	-	110,000	110,000	100.00%
Other Income				
4125 VERIZON LEASE AGREEMENT	9,121	17,000	7,879	46.35%
4130 MISCELLANEOUS INCOME	1,205,697	60,000	(1,145,697)	-1909.50%
4210 PLAN REVIEW & OPERATIONAL PERMIT FEES	303,241	450,000	146,759	32.61%
4212 PLAN REVIEW & CONSULTING FEE	535	120,000	119,465	99.55%
4215 STANDBY REVENUE	-	40,000	40,000	100.00%
4242 TRANSPORT REVENUE	60,619	173,000	112,381	64.96%
4260 WORKMAN'S COMPENSATION	67,666	-	(67,666)	0.00%
4275 SPECIAL TEAMS REV/REIMB	348,759	125,000	(223,759)	-179.01%
Total Other Income	1,995,638	985,000	(1,010,638)	-102.60%
Interest				
4050 INT/PENALTY/DELINQ TAX	(22,977)	50,000	72,977	145.95%
4110 INTEREST INCOME	490,659	900,000	409,341	45.48%
Total Interest	467,682	950,000	482,318	50.77%
Total Revenues	39,295,422	41,400,311	2,104,889	5.08%

South Adams County Fire Department
Statement of Activities
For the period ended July 31, 2026

	Actual	Budget	Variance	
Expenses				
PAYROLL- ADMIN & FIRE PREVENTION				
7110 FIRE PREV SALARIES	2,224,863	4,200,000	1,975,137	47.03%
7112 ADMIN EXTRA HOURS WORKED	7,844	12,000	4,156	34.63%
7113 FP EXTRA HOURS WORKED	16,312	45,000	28,688	63.75%
7114 STANDBY EHW	8,258	40,000	31,742	79.36%
7115 EVENTS EHW	7,633	28,500	20,867	73.22%
7150 PEHP ADMIN	20,643	43,000	22,357	51.99%
7151 GENERAL ADMIN PENSION EXP	242,381	462,000	219,619	47.54%
7152 GENERAL ADMIN MEDICAL INS.	314,951	567,862	252,911	44.54%
7153 GENERAL ADMIN MEDICARE	32,048	61,727	29,679	48.08%
7154 GENERAL ADMIN d&d INS.	38,686	168,000	129,314	76.97%
7155 FP P.O.S.T	-	5,000	5,000	100.00%
7156 FP - TRAINING/CONF/SCHOOLS	6,564	25,000	18,436	73.74%
7157 ADMIN TRAINING/CONF/SCHOOLS	5,367	15,000	9,633	64.22%
7158 FP SUPPLIES	9,147	17,000	7,853	46.19%
7159 LIFE SAFETY EDUCATION	20,466	26,000	5,534	21.28%
7160 FP FIRE INVESTIGATIVE EQ.	4,312	15,000	10,688	71.25%
7161 FP DUES / MEMBERSHIPS	3,023	8,000	4,977	62.21%
7175 PLAN REVIEW AND CONSULTING	1,745	120,000	118,255	98.55%
Total Payroll Admin & Fire Prevention	2,964,243	5,859,089	2,894,846	49.41%
Operations Payroll				
7210 SALARIES (FF, BM, VM)	7,064,359	13,500,000	6,435,641	47.67%
7215 VM EXTRA HOURS WORKED	14,416	25,000	10,584	42.34%
7251 PENSION EXPENSE	768,839	1,485,000	716,161	48.23%
7252 MEDICAL INS	1,386,376	2,024,673	638,297	31.53%
7253 MEDICARE	111,784	218,551	106,767	48.85%
7254 DEATH & DISABILITY	275,264	540,000	264,736	49.03%
7405 VOLUNTEER PROGRAM	2,551	19,000	16,449	86.57%
7414 OPS EXTRA HOURS WORKED	588,063	945,000	356,937	37.77%
7415 TRAINING EXTRA HOURS WORKED	130,213	216,300	86,087	39.80%
7425 HOLIDAY	-	166,163	166,163	100.00%
7427 STEP UPGRADE PAY	125,495	220,000	94,505	42.96%
7460 PEHP OPERATIONS	71,636	136,000	64,364	47.33%
7461 FLEX SPENDING ACCOUNT	761	5,000	4,239	84.78%
7510 BOARD MEMBER COMPENSATION	5,100	12,000	6,900	57.50%
7555 SOCIAL SECURITY & MEDICARE BOARD	552	1,000	448	44.80%
Total Operations Payroll	10,545,409	19,513,687	8,968,278	45.96%

South Adams County Fire Department
Statement of Activities
For the period ended July 31, 2026

		Actual	Budget	Variance	
Communications Maintenance					
5110	RM - CONTRACT MAINTENANCE	50	28,000	27,950	99.82%
5120	RADIO PARTS & EQUIP R&M	3,534	10,000	6,466	64.66%
5130	COMMUNICATIONS EQUIPMENT	-	15,000	15,000	100.00%
5930	ADCOM ASSESSMENT	626,427	913,000	286,573	31.39%
5931	CAD MAINTENANCE FEE	22,864	25,000	2,136	8.54%
Total Communications Maintenance		652,875	991,000	338,125	34.12%
FLEET MAINTENANCE					
5200	FLEET MAINTENANCE	120,120	250,000	129,880	51.95%
5205	CONTRACT MAINTENANCE	57,998	170,000	112,002	65.88%
5207	THIRD PARTY MAINTENANCE	79,927	100,000	20,073	20.07%
5215	VM - GAS & OIL DISTRICT	119,586	190,000	70,414	37.06%
5230	VM - SHOP SUPPLIES	10,158	16,000	5,842	36.51%
5235	VM - TOOLS & EQUIPMENT	10,225	30,000	19,775	65.92%
5240	VM - AERIAL LADDERS/MAINT. TESTING	11,101	27,000	15,899	58.89%
5245	VM - TRAINING/CONF/SCHOOLS	11,089	25,000	13,911	55.64%
5250	VM - MEMBERSHIP/CERTIFICATES	394	11,000	10,606	96.42%
5260	INSURANCE DEDUCTIBLES	15,000	35,000	20,000	57.14%
5265	INCIDENTALS	3,700	10,000	6,300	63.00%
Total FLEET MAINTENANCE		439,298	864,000	424,702	49.16%

South Adams County Fire Department
Statement of Activities
For the period ended July 31, 2026

	Actual	Budget	Variance	
Equipment & Supplies				
5335 EXTRICATION TOOLS/MAINT	-	12,000	12,000	100.00%
5347 Bunker Gear Repairs	13,283	20,000	6,717	33.59%
5400 FF EQUIPMENT/SUPPLIES	45,934	150,000	104,066	69.38%
5401 EMS SUPPLIES	36,551	100,000	63,449	63.45%
5402 FF UNIFORMS	40,874	180,000	139,126	77.29%
5405 PERSONAL PROTECTIVE EQUIPMENT	49,333	200,000	150,667	75.33%
5409 NEW HIRE EXPENSES	58,489	50,000	(8,489)	-16.98%
5410 ES - SCBA EQUIPMENT	16,371	25,000	8,629	34.52%
5415 ES - HAZ-MAT SUPPLIES	9,597	25,526	15,929	62.40%
5420 ES - FOAM	19,954	20,000	46	0.23%
5426 SPECIAL TEAMS DEPLOYMENT	10,254	25,000	14,746	58.98%
5430 ES - TECH RESCUE EQUIPMENT	6,799	30,000	23,201	77.34%
5431 SAFETY EQUIPMENT	919	3,500	2,581	73.74%
5432 BATTALION CHIEFS	-	5,000	5,000	100.00%
5433 WILDLAND TEAM SUPPLIES	10,125	10,000	(125)	-1.25%
5434 INFECTIOUS CONTROL GROUP	-	5,000	5,000	100.00%
5436 SWAT/MEDIC	223	-	(223)	0.00%
5440 ES - HOSE & NOZZLES	21,593	20,000	(1,593)	-7.97%
5442 ES - STAT. #2 EQUIP/SUPPLIES	2,010	5,000	2,990	59.80%
5443 STAT. #3 EQUIPMENT/SUPPLIES	3,299	8,000	4,701	58.76%
5444 ES - STAT. #4 EQUIP/SUPPLIES	1,443	7,000	5,557	79.39%
5445 ES - STAT. #5 EQUIP/SUPPLIES	243	5,000	4,757	95.14%
5446 ES - STAT. #6 EQUIP/SUPPLIES	379	5,000	4,621	92.42%
5447 ES - STAT. #7 EQUIP/SUPPLIES	519	5,000	4,481	89.62%
5448 ES - STAT #8 EQUIP/SUPPLIES	1,593	5,000	3,407	68.14%
5460 GROUND LADDER R&M	924	30,000	29,076	96.92%
5461 SMALL GAS POWERED TOOLS	8,135	16,000	7,865	49.16%
5465 HONOR GUARD	-	5,000	5,000	100.00%
Total Equipment & Supplies	358,844	972,026	613,182	63.08%
EMS				
5404 PANDEMIC EXPENSES	-	10,000	10,000	100.00%
5406 EMS PERISHABLES	71,438	175,000	103,562	59.18%
5407 EMS DURABLES	7,285	50,000	42,715	85.43%
5408 MEDICAL DIRECTION	26,250	50,000	23,750	47.50%
5411 EMS TACTICAL	5,991	50,000	44,009	88.02%
5412 EMS TACTICAL AND CERTS	23,946	50,000	26,054	52.11%
5414 EMS CONTRACTS	11,662	26,000	14,338	55.15%
5416 IMMUNIZATION AND INFECTION CONTROL	-	25,000	25,000	100.00%
Total EMS	146,572	436,000	289,428	66.38%

South Adams County Fire Department
Statement of Activities
For the period ended July 31, 2026

	Actual	Budget	Variance	
Building Maintenance				
5305 EM - COMPRESSOR MAINTENANCE	4,709	12,000	7,291	60.76%
5320 EM - AIR PACK MAINTENANCE	14,391	40,000	25,609	64.02%
5325 EM - EXTINGUISHER MAINT/TEST	2,373	6,500	4,127	63.49%
5500 OTHER BUILDING MAINTENANCE	71,413	75,000	3,587	4.78%
5501 BUILDING AND STATION MAINTENANCE	123,173	150,000	26,827	17.88%
5520 BM - STATION GROUNDS MAINT.	2,455	25,000	22,545	90.18%
5530 BM-APPLIANCE REPAIR/REPLACEMENT	14,852	18,000	3,148	17.49%
5540 BM - JANITORIAL SUPPLIES	813	10,000	9,187	91.87%
5545 BM - TOOLS & EQUIPMENT	4,801	9,500	4,699	49.46%
5546 HVAC CLEANING	-	30,000	30,000	100.00%
5550 TRAINING/CONF/SCHOOLS	-	5,000	5,000	100.00%
5555 STATION CLEANING	25,032	35,000	9,968	28.48%
Total Building Maintenance	264,012	416,000	151,988	36.54%
Utilities				
5610 UTILITIES- SUPPORT BUILDING	11,733	11,500	(233)	-2.03%
5611 UTILITIES- STATION # 1	-	-	-	0.00%
5620 UTILITIES- STATION # 2	17,738	26,460	8,722	32.96%
5630 UTILITIES- STATION # 3	23,779	44,100	20,321	46.08%
5640 UTILITIES- STATION # 4	12,279	36,750	24,471	66.59%
5650 UTILITIES - STATION #5	17,479	31,500	14,021	44.51%
5660 UTILITIES-STATION #6	17,202	26,250	9,048	34.47%
5670 UTILITIES STATION #7	17,291	26,460	9,169	34.65%
5680 UTILITIES STATION #8	22,436	44,100	21,664	49.12%
5685 UTILITIES - ASSOC BUILDING	13,953	21,000	7,047	33.56%
5687 UTILITIES - TRAINING CENTER	52,597	110,250	57,653	52.29%
5690 Utilities - HQ Bldg	35,876	66,150	30,274	45.77%
5694 UTILITIES VEH MAINT	27,107	60,638	33,531	55.30%
5696 TRASH REMOVAL - ALL STATIONS	37,027	52,500	15,473	29.47%
Total Utilities	306,497	557,658	251,161	45.04%
Insurance				
5700 INSURANCE	-	15,000	15,000	100.00%
5710 CASUALTY/LIAB/VEH/BLD	427,937	494,006	66,069	13.37%
5730 WORKERS' COMPENSATION	315,814	450,000	134,186	29.82%
5731 WORKERS COMP-DEDUCTIBLES	10,921	55,000	44,079	80.14%
5735 PROPERTY & LIABILITY DEDUCTIBLES	17,489	50,000	32,511	65.02%
5740 COLORADO UNEMPLOYMENT TAX	20,416	37,132	16,716	45.02%
5750 SHORT TERM DISABILITY INSURANCE	-	55,000	55,000	100.00%
5751 CO HEART & CANCER TRUST	57,074	25,000	(32,074)	-128.30%
Total Insurance	849,651	1,181,138	331,487	28.07%

South Adams County Fire Department
Statement of Activities
For the period ended July 31, 2026

		Actual	Budget	Variance	
Operations Training					
5801	TUITION REIMBURSEMENT	14,173	55,000	40,827	74.23%
5805	CERTIFICATION EXPENSES	28,102	70,875	42,773	60.35%
5810	EDUCATION DUES/PUBLICATIONS	-	5,513	5,513	100.00%
5811	CERTIFICATIONS & RENEWAL	180	-	(180)	0.00%
5815	TRAINING/CONF SCHOOLS	39,433	87,000	47,567	54.67%
5816	CHIEF STAFF TRAINING/OFFICER	7,028	40,000	32,972	82.43%
5817	ACADEMY	41,423	100,000	58,577	58.58%
5818	PROMOTIONS	20,294	35,000	14,706	42.02%
5825	SAFETY	3,550	14,000	10,450	74.64%
5830	OFFICE SUPPLIES	4,497	6,000	1,503	25.05%
5835	TRAINING MANUALS	3,530	10,000	6,470	64.70%
5845	TRAINING EQUIPMENT	45,310	75,000	29,690	39.59%
5850	TRAINING REFRESHMENTS	4,713	8,000	3,287	41.09%
Total Operations Training		212,233	506,388	294,155	58.09%
Finance					
5914	ACCOUNTING CONTRACT	20,793	8,650	(12,143)	-140.38%
5916	AUDIT	13,600	23,000	9,400	40.87%
5952	PAYROLL FEES	-	-	-	0.00%
Total Finance		34,393	31,650	(2,743)	-8.67%
Human Resources					
5901	Human Resources	2,558	10,000	7,442	74.42%
Total Human Resources		2,558	10,000	7,442	74.42%
Public Relations					
5911	PR & Special Events	62,017	90,000	27,983	31.09%
7180	PUBLIC ACADEMIES	696	14,000	13,304	95.03%
Total Public Relations		62,713	104,000	41,287	39.70%
Wellness					
5903	PEER SUPPORT	14,595	45,000	30,405	67.57%
5904	HR/Peer Support	-	-	-	0.00%
5919	WELLNESS GYM EQP	1,655	10,000	8,345	83.45%
5922	PEER FITNESS/WELLNESS	1,231	20,000	18,769	93.85%
5960	REHAB	7,588	8,000	412	5.15%
5961	ADMIN	2,012	9,000	6,988	77.64%
5962	INTERN PROGRAM	-	4,000	4,000	100.00%
5963	WHOOP	-	23,000	23,000	100.00%
5964	PHYSICIAN	19,839	10,000	(9,839)	-98.39%
5956	DEPARTMENT PHYSICALS	110	175,000	174,890	99.94%
Total Wellness		47,030	304,000	256,970	84.53%

South Adams County Fire Department
Statement of Activities
For the period ended July 31, 2026

		Actual	Budget	Variance	
Information Technology (IT)					
5257	FLEET SOFTWARE	47,817	60,000	12,183	20.31%
5413	EMS SOFTWARE	10,591	30,000	19,409	64.70%
5847	TRAINING SOFTWARE	25,623	25,000	(623)	-2.49%
5905	HR SOFTWARE	48,007	49,000	993	2.03%
5915	ACCOUNTING SOFTWARE LICENSE	17,679	35,000	17,321	49.49%
5921	SOFTWARE/LICENSES	196,159	320,000	123,841	38.70%
5923	IT Hardware	14,258	75,000	60,742	80.99%
5925	IT Services	91,166	140,000	48,834	34.88%
5927	IT-TRAINING/CONF/SCHOOLS	4,240	15,000	10,760	71.73%
5928	FIRST IN / RADIOS	8,977	60,000	51,023	85.04%
5929	DATA ANALYTICS SOFTWARE	10,332	38,000	27,668	72.81%
5941	WEBSITE	8,570	17,700	9,130	51.58%
7162	FP SOFTWARE	16,739	25,000	8,261	33.04%
7557	OPERATIONS SOFTWARE	3,179	80,000	76,821	96.03%
Total Information Technology (IT)		503,337	969,700	466,363	48.09%
ACCREDITATION					
5994	ACCREDITATION EXPENSES	5,079	207,742	202,663	97.56%
5996	CTE PROGRAM	21,257	50,000	28,743	57.49%
Total ACCREDITATION		26,336	257,742	231,406	89.78%
Other General Expenses					
5906	ELECTIONS	45,533	95,000	49,467	52.07%
5908	ATTORNEY FEES	64,898	103,000	38,102	36.99%
5909	ATTORNEY FEES-SPECIAL	-	10,000	10,000	100.00%
5912	BOARD - CONFERENCE/DUES	7,808	20,000	12,192	60.96%
5918	PROFESSIONAL SERVICES	7,350	150,000	142,650	95.10%
5920	MEALS & BUSINESS EXPENSES	13,979	20,000	6,021	30.11%
5926	MISC. GENERAL EXPENSE	7,254	25,000	17,746	70.98%
5938	TAX COLLECTION FEE	478,457	483,830	5,373	1.11%
5942	BANK CHARGES	2,542	10,000	7,458	74.58%
5944	TELEPHONES	25,936	50,000	24,064	48.13%
5946	OFFICE SUPPLIES	5,447	14,000	8,553	61.09%
5954	OFFICE SPACE RENT	27,620	50,000	22,380	44.76%
5955	SPECIAL PROJECTS	79,487	50,000	(29,487)	-58.97%
5992	DUES & PUBLICATIONS	7,218	9,800	2,582	26.35%
5995	SACFD ASSOCIATION	-	12,700	12,700	100.00%
Total Other General Expenses		773,529	1,103,330	329,801	29.89%

South Adams County Fire Department
Statement of Activies
For the period ended July 31, 2026

		Actual	Budget	Variance	
Debt Service					
9921	PRINCIPAL- HQ LEASE PURCHASE	-	439,000	439,000	100.00%
9925	PRINCIPAL - HAZMAT VEHICLE	185,000	58,500	(126,500)	-216.24%
9926	PRINCIPAL - TRAINING CENTER	-	440,000	440,000	100.00%
9931	INTEREST- HQ LEASE PURCHASE	26,427	52,854	26,427	50.00%
9935	HAZMAT VEHICLE INTEREST	5,665	7,710	2,045	26.52%
9936	INTEREST - TRAINING CENTER	64,103	128,205	64,102	50.00%
Total Debt Service		281,195	1,126,269	845,074	75.03%
Total Operating Expenses		18,470,725	35,203,677	16,732,952	47.53%
Interfund Transfers					
8005	TRFR TO CAPITAL	4,000,000	4,000,000	-	0.00%
8010	TRFR TO VOLUNTEER PENSION	-	190,000	190,000	100.00%
8011	TRFR TO OLD HIRE PENSION	-	51,500	51,500	100.00%
Total Interfund Transfers		4,000,000	4,241,500	241,500	5.69%
Total Expenses		22,470,725	39,445,177	16,974,452	43.03%
Net Income		16,824,697	1,955,134	(14,869,563)	
Begin Net Assets					
3000	FUND BALANCE	20,163,544	20,163,544	-	0.00%
Ending Net Assets		36,988,241	22,118,678	(14,869,563)	-67.23%

South Adams County Fire District
Statement of Activities - Capital
For the period ended July 31, 2026

		Capital			
		Actual	Budget	Variance	
Revernuess					
4110	INTEREST INCOME	27,591	-	(27,591)	0.00%
4111	INTEREST-CAPITAL FUND	126,017	-	(126,017)	0.00%
4121	LEASE PURCHASE PROCEEDS - EQ	7,000,500	15,000,000	7,999,500	53.33%
4130	MISCELLANEOUS INCOME	824	-	(824)	0.00%
4900	Unrealized Gain/Loss	6,010	-	(6,010)	0.00%
Total Revenues		7,160,942	15,000,000	7,839,058	
Interfund Transfers					
8005	TRANSFER FROM GENERAL FUND (Revenue)	4,000,000	4,000,000	-	0.00%
8006	TRANSFER FROM IMPACT FUND (I)	-	100,000	100,000	100.00%
Total Interfund Transfers		4,000,000	4,100,000	100,000	
Capital Expenditures					
9100	TRUCKS & VEHICLES	285,586	1,600,000	1,314,414	82.15%
9101	TRUCKS & VEHICLES - STAFF	159,582	95,000	(64,582)	-67.98%
9110	TRUCK & VEHICLE EQ - OPERATIONS	-	92,500	92,500	100.00%
9111	TRUCK & VEHICLE EQ - STAFF	13,211	15,000	1,789	11.93%
9210	SCBA (BREATHING EQUIPMENT)	-	67,500	67,500	100.00%
9230	RADIO/COMMUNICATIONS EQ	11,485	75,000	63,515	84.69%
9255	EMS EQUIPMENT	-	80,000	80,000	100.00%
9260	IT EQUIPMENT	-	-	-	0.00%
9280	IMPACT FEE EXPENSE	-	100,000	100,000	100.00%
9298	MISC EQUIPMENT	32,619	115,000	82,381	71.64%
9299	OTHER CAPITAL EXPENSES	-	50,000	50,000	100.00%
9500	GENERAL STATION IMPROVEMENTS	14,082	100,000	85,918	85.92%
9501	STATION 1 IMPROVEMENTS	-	-	-	0.00%
9502	STATION 2 IMPROVEMENTS	184,337	15,000,000	14,815,663	98.77%
9503	STATION 3 IMPROVEMENTS	-	21,000	21,000	100.00%
9505	STATION 5 IMPROVEMENTS	47,696	-	(47,696)	0.00%
9506	STATION 6 IMPROVEMENTS	58,857	12,000	(46,857)	-390.48%
9507	STATION 7 IMPROVEMENTS	46,207	25,000	(21,207)	-84.83%
9508	STATION 8 IMPROVEMENTS	13,591	-	(13,591)	0.00%
9520	TRAINING CENTER FULTON ST.	1,091,365	35,000	(1,056,365)	-3018.19%
9521	FLEET MAINTENANCE FACILITY	83,318	400,000	316,682	79.17%
Total Capital Expenditures		2,041,936	17,883,000	15,841,064	88.58%
Total Expenses		2,041,936	17,883,000	15,841,064	88.58%
Net Income		9,119,006	1,217,000	(7,902,006)	
Begin Net Assets					
3000	FUND BALANCE	1,728,868	1,728,868	-	0.00%
Ending Net Assets		10,847,874	2,945,868	(7,902,006)	-268.24%

Sourth Adams County Fire Department
Statement of Activities - Impact Fees
For the period ended July 31, 2026

		Impact Fee Fund			
		Actual	Budget	Variance	
Revenues					
Impact Fees					
4105	IMPACT FEES	301,491	650,000	348,509	53.62%
	Total Impact Fees	301,491	650,000	348,509	53.62%
	Total Revenues	301,491	650,000	348,509	53.62%
Expenses					
Capital Expenditures					
6100	Transfer to Capital Account	-	100,000	100,000	100.00%
	Total Capital Expenditures	-	100,000	100,000	100.00%
	Total Expenses	-	100,000	100,000	100.00%
	Net Income	301,491	550,000	248,509	45.18%
Begin Net Assets					
3000	FUND BALANCE	706,406	706,406	0	
	Ending Net Assets	1,007,897	1,256,406	248,509	19.78%