

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

		General Fund	Capital Fund	Impact Fee Fund	Fixed Assets	LTD Fund Balance Pension	Total
Assets							
Cash							
1010	KEY BANK	302,800	-	-	-	-	302,800
1020	COLOTRUST	25,240,480	-	-	-	-	25,240,480
1021	COLOTRUST - VACATION	359,755	-	-	-	-	359,755
1030	CSAFE Capital Fund	-	4,053,616	-	-	-	4,053,616
1031	CSAFE Opp. Reserve	2,534,241	-	-	-	-	2,534,241
1040	BOK Escrow	-	6,946,142	-	-	-	6,946,142
1060	BOK GENERAL FUND	2,516,905	-	-	-	-	2,516,905
1070	BOK P-Card	11,263	-	-	-	-	11,263
1072	Bill.com Money Out Clearing	251	-	-	-	-	251
1075	Undeposited Funds	249	-	-	-	-	249
1300	POOLED CASH	(1,577,942)	704,308	873,634	-	-	-
	Total Cash	29,388,002	11,704,066	873,634	-	-	41,965,702
	Total Assets	29,388,002	11,704,066	873,634	-	-	41,965,702
	Total Cash	29,388,002	11,704,066	873,634	-	-	41,965,702
Accounts Receivable							
1200	ACCOUNTS RECEIVABLE	42,792	-	-	-	-	42,792
1260	OTHER RECEIVABLES	22,209	-	-	-	-	22,209
	Total Accounts Receivable	65,001	-	-	-	-	65,001
1220	A/R COUNTY TREASURER	2,876,897	-	-	-	-	2,876,897
	Total Due from County Treasurer	2,876,897	-	-	-	-	2,876,897
Property Taxes Receivable							
1230	PROPERTY TAXES RECEIVABLE	32,868,257	-	-	-	-	32,868,257
	Total Property Taxes Receivable	32,868,257	-	-	-	-	32,868,257
1250	PREPAID EXPENSES	131,104	-	-	-	-	131,104
	Total Prepaid Expenses	131,104	-	-	-	-	131,104
Inventory							
1400	INVENTORY	61,202	-	-	-	-	61,202
	Total Inventory	61,202	-	-	-	-	61,202
	Total Accounts Receivable and Current Assets	36,002,461	-	-	-	-	36,002,461
	Total Accounts Receivable and Current Assets	36,002,461	-	-	-	-	36,002,461
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	65,390,463	11,704,066	873,634	40,665,533	6,483,922	125,117,618

		General Fund	Capital Fund	Impact Fee Fund	Fixed Assets	LTD Fund Balance Pension	Total
Liabilities & Net Assets							
Liabilities							
2000	ACCOUNTS PAYABLE	250	-	-	-	-	250
2010	ACCOUNTS PAYABLE-OTHER	-	-	-	-	-	-
2021	BOK Financial P-Card	-	-	-	-	-	-
2050	PEHP OPERATIONS PAYABLE	(4,336)	-	-	-	-	(4,336)
2060	PEHP ADMIN PAYABLE	(1,589)	-	-	-	-	(1,589)
2090	Union Dues	7,302	-	-	-	-	7,302
2100	FEDERAL WITHHOLD/TAX	1,200	-	-	-	-	1,200
2110	STATE WITHHOLD/PAYABLE	223	-	-	-	-	223
2120	MEDICARE PAYABLE	(14)	-	-	-	-	(14)
2130	FPPA WITHHOLD/PAYABLE	(64,176)	-	-	-	-	(64,176)
2150	DEFERRED COMP PAYABLE	(29,785)	-	-	-	-	(29,785)
2160	GARNISHMENTS	(583)	-	-	-	-	(583)
2170	AFLAC INSURANCE	(2,190)	-	-	-	-	(2,190)
2180	DIRECT DEPOSIT LIABILITIES	164	-	-	-	-	164
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
2730	ACCRUED INTEREST PAYABLE	-	-	-	-	185,000	185,000
2800	PENSION FUND LIABILITY	-	-	-	-	15,851	15,851
2801	PENSION DEFERRED OUTFLOWS	-	-	-	-	4,281,979	4,281,979
7462	FLEX SPENDING PAYABLE	(2,683)	-	-	-	-	(2,683)
	Total Liabilities	33,415,240	-	-	-	12,134,369	45,549,609
	Total Liabilities & Net Assets	33,415,240	-	-	-	12,134,369	45,549,609
	Total Liabilities	33,415,240	-	-	-	12,134,369	45,549,609
Net Assets							
Fund Balance							
3000	FUND BALANCE	20,163,544	5,214,173	1,039,964	40,665,533	(5,650,447)	61,432,767
3002	FUND BALANCE-CAPITAL FUND	-	(3,485,306)	-	-	-	(3,485,306)
3003	IMPACT FEE - FUND BALANCE	-	-	(333,558)	-	-	(333,558)
	Other	11,811,679	9,975,199	167,228	-	-	21,954,106
	Total Fund Balance	31,975,223	11,704,066	873,634	40,665,533	(5,650,447)	79,568,009
	Total Net Assets	31,975,223	11,704,066	873,634	40,665,533	(5,650,447)	79,568,009
	Total Liabilities and Net Assets	65,390,463	11,704,066	873,634	40,665,533	6,483,922	125,117,618

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

		Actual	Budget	Variance	
Revenues					
Property Taxes					
4010	REAL ESTATE TAX	23,812,336	32,868,257	9,055,921	27.55%
4011	INTERGOVERNMENTAL TRANSFERS	-	(262,946)	(262,946)	100.00%
4020	REAL ESTATE TAX ABATEMENTS	(72,837)	(350,000)	(277,163)	79.19%
4030	REAL ESTATE TAX - PRIOR YEARS	9,352	-	(9,352)	0.00%
Total Property Taxes		23,748,851	32,255,311	8,506,460	26.37%
Specific Ownership Tax					
4040	SPECIFIC OWNERSHIP TAX	625,212	1,500,000	874,788	58.32%
Total Specific Ownership Tax		625,212	1,500,000	874,788	
Sales Tax Revenue					
4070	SALES TAX REVENUE	2,210,377	5,500,000	3,289,623	59.81%
Total Sales Tax Revenue		2,210,377	5,500,000	3,289,623	
Contract Fleet Service					
4270	CONTRACT FLEET SERVICE	76,661	100,000	23,339	23.34%
Total Contract Fleet Service		76,661	100,000	23,339	
Ambulance Rescue/Billing					
4220	RESCUE BILLING	-	-	-	0.00%
Total Ambulance Rescue/Billing		-	-	-	0.00%
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	6,080	17,000	10,920	64.24%
4130	MISCELLANOUS INCOME	535,769	60,000	(475,769)	-792.95%
4210	PLAN REVIEW & OPERATIONAL PERMIT FEES	243,344	450,000	206,656	45.92%
4212	PLAN REVIEW & CONSULTING FEE	93	120,000	119,907	99.92%
4215	STANDBY REVENUE	-	40,000	40,000	
4242	TRANSPORT REVENUE	8,925	173,000	164,075	
4260	WORKMAN'S COMPENSATION	56,931	-	(56,931)	0.00%
4275	SPECIAL TEAMS REV/REIMB	348,759	125,000	(223,759)	-179.01%
4280	TRAINING CENTER REVENUE	-	-	-	0.00%
4900	Unrealized Gain/Loss	(78,033)	-	78,033	
Total Other Income		1,121,868	985,000	(136,868)	-13.90%
Interest					
4050	INT/PENALTY/DELINQ TAX	(7,862)	50,000	57,862	115.72%
4110	INTEREST INCOME	322,646	900,000	577,354	64.15%
4105	IMPACT FEES	3,461	-	(3,461)	0.00%
Total Interest		318,245	950,000	631,755	66.50%
Total Revenues		28,101,214	41,400,311	13,299,097	32.12%

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

		<u>Actual</u>	<u>Budget</u>	<u>Variance</u>	
Expenses					
PAYROLL- ADMIN & FIRE PREVENTION					
7100	FIRE PREVENTION & ADMIN	-	-	-	0.00%
7110	FIRE PREV SALARIES	1,471,127	4,200,000	2,728,873	64.97%
7112	ADMIN EXTRA HOURS WORKED	4,609	12,000	7,391	61.59%
7113	FP EXTRA HOURS WORKED	8,677	45,000	36,323	80.72%
7114	STANDBY EHW	2,813	40,000	37,187	92.97%
7115	EVENTS EHW	-	28,500	28,500	100.00%
7150	PEHP ADMIN	15,110	43,000	27,890	64.86%
7151	GENERAL ADMIN PENSION EXP	177,578	462,000	284,422	61.56%
7152	GENERAL ADMIN MEDICAL INS.	224,040	567,862	343,822	60.55%
7153	GENERAL ADMIN MEDICARE	21,009	61,727	40,718	65.96%
7154	GENERAL ADMIN d&d INS.	28,266	168,000	139,734	83.18%
7155	FP P.O.S.T	-	5,000	5,000	100.00%
7156	FP - TRAINING/CONF/SCHOOLS	4,017	25,000	20,983	83.93%
7157	ADMIN TRAINING/CONF/SCHOOLS	4,551	15,000	10,449	69.66%
7158	FP SUPPLIES	6,366	17,000	10,634	62.55%
7160	FP FIRE INVESTIGATIVE EQ.	458	15,000	14,542	96.95%
7161	FP DUES / MEMBERSHIPS	2,022	8,000	5,978	74.73%
7170	Contract Labor	-	-	-	0.00%
7175	PLAN REVIEW AND CONSULTING	1,745	120,000	118,255	98.55%
7462	FLEX SPENDING	3,805	-	(3,805)	0.00%
Total Payroll Admin & Fire Prevention		<u>1,976,193</u>	<u>5,833,089</u>	<u>3,856,896</u>	<u>66.12%</u>
Operations Payroll					
7210	SALARIES (FF, BM, VM)	4,699,874	13,500,000	8,800,126	65.19%
7215	VM EXTRA HOURS WORKED	8,822	25,000	16,178	64.71%
7251	PENSION EXPENSE	561,119	1,485,000	923,881	62.21%
7252	MEDICAL INS	992,922	2,024,673	1,031,751	50.96%
7253	MEDICARE	72,886	218,551	145,665	66.65%
7254	DEATH & DISABILITY	200,751	540,000	339,249	62.82%
7405	VOLUNTEER PROGRAM	1,746	19,000	17,254	90.81%
7414	OPS EXTRA HOURS WORKED	311,225	945,000	633,775	67.07%
7415	TRAINING EXTRA HOURS WORKED	78,417	216,300	137,883	63.75%
7425	HOLIDAY	-	166,163	166,163	100.00%
7427	STEP UPGRADE PAY	77,646	220,000	142,354	64.71%
7460	PEHP OPERATIONS	52,184	136,000	83,816	61.63%
7461	FLEX SPENDING ACCOUNT	559	5,000	4,441	88.82%
7510	BOARD MEMBER COMPENSATION	3,800	12,000	8,200	68.33%
7555	SOCIAL SECURITY & MEDICARE BOARD	391	1,000	609	60.90%
Total Operations Payroll		<u>7,062,342</u>	<u>19,513,687</u>	<u>12,451,345</u>	<u>63.81%</u>

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

		Actual	Budget	Variance	
Communications Maintenance					
5110	RM - CONTRACT MAINTENANCE	50	28,000	27,950	99.82%
5120	RADIO PARTS & EQUIP R&M	1,776	10,000	8,224	82.24%
5130	COMMUNICATIONS EQUIPMENT	-	15,000	15,000	100.00%
5930	ADCOM ASSESSMENT	417,665	913,000	495,335	54.25%
5931	CAD MAINTENANCE FEE	-	25,000	25,000	100.00%
Total Communications Maintenance		419,491	991,000	571,509	57.67%
FLEET MAINTENANCE					
5200	FLEET MAINTENANCE	76,287	250,000	173,713	69.49%
5205	CONTRACT MAINTENANCE	43,880	170,000	126,120	74.19%
5207	THIRD PARTY MAINTENANCE	32,367	100,000	67,633	67.63%
5210	VM - VEHICLE MAINT-MISC	-	-	-	0.00%
5215	VM - GAS & OIL DISTRICT	74,450	190,000	115,550	60.82%
5230	VM - SHOP SUPPLIES	7,710	16,000	8,290	51.81%
5235	VM - TOOLS & EQUIPMENT	6,876	30,000	23,124	77.08%
5240	VM - AERIAL LADDERS/MAINT. TESTING	9,844	27,000	17,156	63.54%
5245	VM - TRAINING/CONF/SCHOOLS	1,852	25,000	23,148	92.59%
5250	VM - MEMBERSHIP/CERTIFICATES	394	11,000	10,606	96.42%
5260	INSURANCE DEDUCTIBLES	10,000	35,000	25,000	71.43%
5265	INCIDENTALS	2,245	10,000	7,755	77.55%
Total FLEET MAINTENANCE		265,905	864,000	598,095	69.22%

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

		Actual	Budget	Variance	
Equipment & Supplies					
5335	EXTRICATION TOOLS/MAINT	-	12,000	12,000	100.00%
5347	Bunker Gear Repairs	12,037	20,000	7,963	39.82%
5400	FF EQUIPMENT/SUPPLIES	25,692	150,000	124,308	82.87%
5401	EMS SUPPLIES	30,449	100,000	69,551	69.55%
5402	FF UNIFORMS	18,315	180,000	161,685	89.83%
5405	PERSONAL PROTECTIVE EQUIPMENT	30,498	200,000	169,502	84.75%
5409	NEW HIRE EXPENSES	16,668	50,000	33,332	66.66%
5410	ES - SCBA EQUIPMENT	12,357	25,000	12,643	50.57%
5415	ES - HAZ-MAT SUPPLIES	5,186	25,526	20,340	79.68%
5420	ES - FOAM	-	20,000	20,000	100.00%
5426	SPECIAL TEAMS DEPLOYMENT	1,676	25,000	23,324	93.30%
5430	ES - TECH RESCUE EQUIPMENT	5,245	30,000	24,755	82.52%
5431	SAFETY EQUIPMENT	-	3,500	3,500	100.00%
5432	BATTALION CHIEFS	-	5,000	5,000	100.00%
5433	WILDLAND TEAM SUPPLIES	5,889	10,000	4,111	41.11%
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	1,696	5,000	3,304	66.08%
5443	STAT. #3 EQUIPMENT/SUPPLIES	2,364	8,000	5,636	70.45%
5444	ES - STAT. #4 EQUIP/SUPPLIES	710	7,000	6,290	89.86%
5445	ES - STAT. #5 EQUIP/SUPPLIES	-	5,000	5,000	100.00%
5446	ES - STAT. #6 EQUIP/SUPPLIES	157	5,000	4,843	96.86%
5447	ES - STAT. #7 EQUIP/SUPPLIES	117	5,000	4,883	97.66%
5448	ES - STAT #8 EQUIP/SUPPLIES	964	5,000	4,036	80.72%
5460	GROUND LADDER R&M	340	30,000	29,660	98.87%
5461	SMALL GAS POWERED TOOLS	-	16,000	16,000	100.00%
5465	HONOR GUARD	-	5,000	5,000	100.00%
Total Equipment & Supplies		192,176	972,026	779,850	80.23%
EMS					
5404	PANDEMIC EXPENSES	-	10,000	10,000	100.00%
5406	EMS PERISHABLES	47,185	175,000	127,815	73.04%
5407	EMS DURABLES	4,595	50,000	45,405	90.81%
5408	MEDICAL DIRECTION	17,500	50,000	32,500	65.00%
5411	EMS TACTICAL	991	50,000	49,009	98.02%
5412	EMS TACTICAL AND CERTS	23,846	50,000	26,154	52.31%
5414	EMS CONTRACTS	7,060	26,000	18,940	72.85%
5416	IMMUNIZATION AND INFECTION CONTROL	-	25,000	25,000	100.00%
Total EMS		101,177	436,000	334,823	76.79%

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

		Actual	Budget	Variance	
Building Maintenance					
5305	EM - COMPRESSOR MAINTENANCE	1,194	12,000	10,806	90.05%
5320	EM - AIR PACK MAINTENANCE	7,379	40,000	32,621	81.55%
5325	EM - EXTINGUISHER MAINT/TEST	-	6,500	6,500	100.00%
5500	OTHER BUILDING MAINTENANCE	78,437	75,000	(3,437)	-4.58%
5501	BUILDING AND STATION MAINTENANCE	77,580	150,000	72,420	48.28%
5520	BM - STATION GROUNDS MAINT.	1,839	25,000	23,161	92.64%
5530	BM-APPLIANCE REPAIR/REPLACEMENT	11,841	18,000	6,159	34.22%
5540	BM - JANITORIAL SUPPLIES	111	10,000	9,889	98.89%
5545	BM - TOOLS & EQUIPMENT	1,732	9,500	7,768	81.77%
5546	HVAC CLEANING	-	30,000	30,000	100.00%
5550	TRAINING/CONF/SCHOOLS	-	5,000	5,000	100.00%
5555	STATION CLEANING	13,192	35,000	21,808	62.31%
Total Building Maintenance		193,305	416,000	222,695	53.53%
Utilities					
5610	UTILITIES- SUPPORT BUILDING	5,727	11,500	5,773	50.20%
5611	UTILITIES- STATION # 1	-	-	-	0.00%
5620	UTILITIES- STATION # 2	10,859	26,460	15,601	58.96%
5630	UTILITIES- STATION # 3	13,614	44,100	30,486	69.13%
5640	UTILITIES- STATION # 4	9,007	36,750	27,743	75.49%
5650	UTILITIES - STATION #5	10,886	31,500	20,614	65.44%
5660	UTILITIES-STATION #6	10,172	26,250	16,078	61.25%
5670	UTILITIES STATION #7	9,895	26,460	16,565	62.60%
5680	UTILITIES STATION #8	14,113	44,100	29,987	68.00%
5685	UTILITIES - ASSOC BUILDING	7,300	21,000	13,700	65.24%
5687	UTILITIES - TRAINING CENTER	34,488	110,250	75,762	68.72%
5690	Utilities - HQ Bldg	21,787	66,150	44,363	67.06%
5692	MAINT SHOP UTIL	-	-	-	0.00%
5694	UTILITIES VEH MAINT	17,915	60,638	42,723	70.46%
5696	TRASH REMOVAL - ALL STATIONS	26,463	52,500	26,037	49.59%
Total Utilities		192,226	557,658	365,432	65.53%
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	158,354	450,000	291,646	64.81%
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	13,341	37,132	23,791	64.07%
5750	SHORT TERM DISABILITY INSURANCE	-	55,000	55,000	100.00%
5751	CO HEART & CANCER TRUST	-	25,000	25,000	100.00%
Total Insurance		628,042	1,181,138	553,096	46.83%

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

		Actual	Budget	Variance	
Operations Training					
5801	TUITION REIMBURSEMENT	12,394	55,000	42,606	77.47%
5805	CERTIFICATION EXPENSES	10,803	70,875	60,072	84.76%
5810	EDUCATION DUES/PUBLICATIONS	-	5,513	5,513	100.00%
5811	CERTIFICATIONS & RENEWAL	-	-	-	0.00%
5815	TRAINING/CONF SCHOOLS	33,616	87,000	53,384	61.36%
5816	CHIEF STAFF TRAINING/OFFICER DEVELOPMENT	278	40,000	39,722	99.31%
5817	ACADEMY	23,100	100,000	76,900	76.90%
5818	PROMOTIONS	2,477	35,000	32,523	92.92%
5825	SAFETY	3,550	14,000	10,450	74.64%
5830	OFFICE SUPPLIES	4,054	6,000	1,946	32.43%
5835	TRAINING MANUALS	1,356	10,000	8,644	86.44%
5845	TRAINING EQUIPMENT	37,289	75,000	37,711	50.28%
5850	TRAINING REFRESHMENTS	3,100	8,000	4,900	61.25%
Total Operations Training		132,017	506,388	374,371	73.93%
Finance					
5914	ACCOUNTING CONTRACT	14,905	8,650	(6,255)	-72.31%
5916	AUDIT	5,000	23,000	18,000	78.26%
5952	PAYROLL FEES	-	-	-	0.00%
Total Finance		19,905	31,650	11,745	37.11%
Human Resources					
5901	Human Resources	2,130	10,000	7,870	78.70%
Total Human Resources		2,130	10,000	7,870	78.70%
Public Relations					
5911	PR & Special Events	48,083	90,000	41,917	46.57%
7159	LIFE SAFETY EDUCATION	15,636	26,000	10,364	39.86%
7180	PUBLIC ACADEMIES	522	14,000	13,478	96.27%
Total Public Relations		64,241	130,000	65,759	50.58%
Wellness					
5903	PEER SUPPORT	12,091	45,000	32,909	73.13%
5904	HR/Peer Support	-	-	-	0.00%
5919	WELLNESS GYM EQP	864	10,000	9,136	91.36%
5922	PEER FITNESS/WELLNESS	1,171	20,000	18,829	94.15%
5960	REHAB	5,636	8,000	2,364	29.55%
5961	ADMIN	1,236	9,000	7,764	86.27%
5962	INTERN PROGRAM	-	4,000	4,000	100.00%
5963	WHOOP	-	23,000	23,000	100.00%
5964	PHYSICIAN	17,667	10,000	(7,667)	-76.67%
5956	DEPARTMENT PHYSICALS	-	175,000	175,000	100.00%
Total Wellness		38,665	304,000	265,335	87.28%

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

		Actual	Budget	Variance	
Information Technology (IT)					
5257	FLEET SOFTWARE	39,467	60,000	20,533	34.22%
5413	EMS SOFTWARE	5,000	30,000	25,000	83.33%
5847	TRAINING SOFTWARE	25,539	25,000	(539)	-2.16%
5905	HR SOFTWARE	-	49,000	49,000	100.00%
5915	ACCOUNTING SOFTWARE LICENSE	125	35,000	34,875	99.64%
5921	SOFTWARE/LICENSES	254,991	320,000	65,009	20.32%
5923	IT Hardware	13,961	75,000	61,039	81.39%
5925	IT Services	10,619	140,000	129,381	92.42%
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	6,948	17,700	10,752	60.75%
7162	FP SOFTWARE	16,737	25,000	8,263	33.05%
7557	OPERATIONS SOFTWARE	1,987	80,000	78,013	97.52%
Total Information Technology (IT)		398,923	969,700	570,777	58.86%
ACCREDITATION					
5994	ACCREDITATION EXPENSES	4,489	207,742	203,253	97.84%
5996	CTE PROGRAM	2,725	50,000	47,275	94.55%
Total ACCREDITATION		7,214	257,742	250,528	97.20%
Other General Expenses					
5906	ELECTIONS	45,536	95,000	49,464	52.07%
5908	ATTORNEY FEES	43,645	103,000	59,355	57.63%
5909	ATTORNEY FEES-SPECIAL	-	10,000	10,000	100.00%
5912	BOARD - CONFERENCE/DUES	40	20,000	19,960	99.80%
5918	PROFESSIONAL SERVICES	7,350	150,000	142,650	95.10%
5920	MEALS & BUSINESS EXPENSES	8,879	20,000	11,121	55.61%
5926	MISC. GENERAL EXPENSE	5,057	25,000	19,943	79.77%
5938	TAX COLLECTION FEE	356,287	483,830	127,543	26.36%
5942	BANK CHARGES	2,545	10,000	7,455	74.55%
5944	TELEPHONES	20,841	50,000	29,159	58.32%
5946	OFFICE SUPPLIES	4,476	14,000	9,524	68.03%
5950	MISCELLANOUS EXPENSE	-	-	-	0.00%
5954	OFFICE SPACE RENT	19,702	50,000	30,298	60.60%
5955	SPECIAL PROJECTS	62,637	50,000	(12,637)	-25.27%
5992	DUES & PUBLICATIONS	7,103	9,800	2,697	27.52%
5995	SACFD ASSOCIATION	-	12,700	12,700	100.00%
9230	Radio Communications/EQ	11,485	-	(11,485)	0.00%
Total Other General Expenses		595,583	1,103,330	507,747	46.02%

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

		Actual	Budget	Variance	
Debt Service					
9921	PRINCIPAL- HQ LEASE PURCHASE	-	439,000	439,000	100.00%
9925	PRINCIPAL - HAZMAT VEHICLE	-	58,500	58,500	100.00%
9926	PRINCIPAL - TRAINING CENTER	-	440,000	440,000	100.00%
9931	INTEREST- HQ LEASE PURCHASE	-	52,854	52,854	100.00%
9935	HAZMAT VEHICLE INTEREST	-	7,710	7,710	100.00%
9936	INTEREST - TRAINING CENTER	-	128,205	128,205	100.00%
Total Debt Service		-	1,126,269	1,126,269	100.00%
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		16,289,535	39,445,177	23,155,642	58.70%
Net Income		11,811,679	1,955,134	(9,856,545)	
Begin Net Assets					
3000	FUND BALANCE	20,163,544	20,163,544	-	0.00%
Ending Net Assets		31,975,223	22,118,678	(9,856,545)	-44.56%

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

	Capital			
	Actual	Budget	Variance	
Revernues				
4110 INTEREST INCOME	27,591	-	(27,591)	0.00%
4111 INTEREST-CAPITAL FUND	11,619	-	(11,619)	0.00%
4121 LEASE PURCHASE PROCEEDS - EQ	7,000,500	15,000,000	7,999,500	53.33%
4130 MISCELLANOUS INCOME	824	-	(824)	0.00%
Anticipated Grant Income	-	-	-	0.00%
Total Revenues	7,040,534	15,000,000	7,959,466	
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	-	75,000	75,000	100.00%
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	-	115,000	115,000	100.00%
9299 OTHER CAPITAL EXPENSES	-	50,000	50,000	100.00%
9500 GENERAL STATION IMPROVEMENTS	14,082	100,000	85,918	85.92%
SUPPORT BUILDING	-	-	-	0.00%
9501 STATION 1 IMPROVEMENTS	-	15,000,000	15,000,000	100.00%
9502 STATION 2 IMPROVEMENTS	18,567	-	(18,567)	0.00%
9503 STATION 3 IMPROVEMENTS	-	21,000	21,000	100.00%
9505 STATION 5 IMPROVEMENTS	47,696	-	(47,696)	0.00%
9506 STATION 6 IMPROVEMENTS	49,512	12,000	(37,512)	-312.60%
9507 STATION 7 IMPROVEMENTS	46,207	25,000	(21,207)	-84.83%
9520 TRAINING CENTER FULTON ST.	356,298	35,000	(321,298)	-917.99%
9521 FLEET MAINTENANCE FACILITY	74,594	400,000	325,406	81.35%
Total Capital Expenditures	1,065,335	17,883,000	16,817,665	94.04%
Total Expenses	1,065,335	17,883,000	16,817,665	94.04%
Net Income	9,975,199	1,217,000	(8,758,199)	
Begin Net Assets				
3000 FUND BALANCE	1,728,868	1,728,868	-	0.00%
Ending Net Assets	11,704,067	2,945,868	(8,758,199)	-297.30%

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

		Impact Fee Fund			
		Actual	Budget	Variance	
Revenues					
Impact Fees					
4105	IMPACT FEES	167,228	650,000	482,772	74.27%
	Total Impact Fees	167,228	650,000	482,772	74.27%
	Total Revenues	167,228	650,000	482,772	74.27%
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	167,228	550,000	382,772	69.59%
Begin Net Assets					
3000	FUND BALANCE	706,406	706,406	-	
	Ending Net Assets	873,634	1,256,406	382,772	30.47%