

**South Adams County Fire Department
Balance Sheet
For the period ended April 30, 2026**

		General Fund	Capital Fund	Impact Fee Fund	Fixed Assets	LTD Fund Balance Pension	Total
Assets							
Cash							
1010	KEY BANK	427,877	-	-	-	-	427,877
1020	COLOTRUST	18,481,682	-	-	-	-	18,481,682
1021	COLOTRUST - VACATION	358,614	-	-	-	-	358,614
1030	CSAFE Capital Fund	12,383	4,028,415	-	-	-	4,040,798
1031	CSAFE Opp. Reserve	2,526,083	-	-	-	-	2,526,083
1040	BOK Escrow	-	7,003,961	-	-	-	7,003,961
1060	BOK GENERAL FUND	3,181,449	-	-	-	-	3,181,449
1070	BOK P-Card	11,263	-	-	-	-	11,263
1072	Bill.com Money Out Clearing	251	-	-	-	-	251
1075	Undeposited Funds	249	-	-	-	-	249
1300	POOLED CASH	(1,803,850)	983,192	820,658	-	-	-
	Total Cash	23,196,001	12,015,568	820,658	-	-	36,032,227
	Total Assets	23,196,001	12,015,568	820,658	-	-	36,032,227
	Total Cash	23,196,001	12,015,568	820,658	-	-	36,032,227
Accounts Receivable							
1200	ACCOUNTS RECEIVABLE	29,797	-	-	-	-	29,797
1260	OTHER RECEIVABLES	22,209	-	-	-	-	22,209
	Total Accounts Receivable	52,005	-	-	-	-	52,006
1220	A/R COUNTY TREASURER	7,427,213	-	-	-	-	7,427,213
	Total Due from County Treasurer	7,427,213	-	-	-	-	7,427,213
1230	PROPERTY TAXES RECEIVABLE	29,951,897	-	-	-	-	29,951,897
	Total Property Taxes Receivable	29,951,897	-	-	-	-	29,951,897
Prepaid Expenses							
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	37,623,421	-	-	-	-	37,623,422
	Total Accounts Receivable and Current Assets	37,623,421	-	-	-	-	37,623,422
Fixed & Other Assets							
Vehicles							
1530	VEHICLES & ACCESSORIES	-	-	-	11,277,588	-	11,277,588
1531	ACCUM DEP - VEHICLES	-	-	-	(4,748,700)	-	(4,748,700)
	Total Vehicles	-	-	-	6,528,888	-	6,528,888
Building & Improvements							
1510	CONSTRUCTION IN PROGRESS	-	-	-	-	-	-
1520	BUILDINGS & IMPROVEMENTS	-	-	-	36,170,039	-	36,170,039
1521	ACCUM DEP - BUILDINGS	-	-	-	(7,548,133)	-	(7,548,133)
	Total Building & Improvements	-	-	-	28,621,906	-	28,621,906
Tools & Equipment							
1540	EQUIPMENT	-	-	-	6,372,757	-	6,372,757
1541	ACCUM DEP - EQUIPMENT	-	-	-	(3,492,754)	-	(3,492,754)
	Total Tools & Equipment	-	-	-	2,880,003	-	2,880,003
Land							
1500	Land	-	-	-	478,247	-	478,247
	Total Land	-	-	-	478,247	-	478,247
Pension Fund Assets							
1801	PENSION FUND DEFERRED OUTFLOWS	-	-	-	-	5,987,320	5,987,320
	Total Pension Fund Assets	-	-	-	-	5,987,320	5,987,320
	Total Fixed & Other Assets	-	-	-	38,509,044	5,987,320	44,496,364
	Total Assets	60,819,422	12,015,568	820,658	38,509,044	5,987,320	118,152,012

	General Fund	Capital Fund	Impact Fee Fund	Fixed Assets	LTD Fund Balance Pension	Total	
Liabilities & Net Assets							
Liabilities							
2000	ACCOUNTS PAYABLE	82,258	6,988	-	-	89,246	
2010	ACCOUNTS PAYABLE-OTHER	222,112	-	-	-	222,112	
2021	BOK Financial P-Card	-	-	-	-	-	
2050	PEHP OPERATIONS PAYABLE	(10,409)	-	-	-	(10,409)	
2060	PEHP ADMIN PAYABLE	(5,948)	-	-	-	(5,948)	
2090	Union Dues	(20,155)	-	-	-	(20,155)	
2100	FEDERAL WITHHOLD/TAX	1,200	-	-	-	1,200	
2110	STATE WITHHOLD/PAYABLE	223	-	-	-	223	
2120	MEDICARE PAYABLE	(14)	-	-	-	(14)	
2130	FPPA WITHHOLD/PAYABLE	(191,518)	-	-	-	(191,518)	
2150	DEFERRED COMP PAYABLE	(74,923)	-	-	-	(74,923)	
2160	GARNISHMENTS	(1,147)	-	-	-	(1,147)	
2170	AFLAC INSURANCE	(3,927)	-	-	-	(3,927)	
2180	DIRECT DEPOSIT LIABILITIES	(484,221)	-	-	-	(484,221)	
2195	Accrued Payroll	-	-	-	-	-	
2200	DEFERRED PROPERTY TAX	29,951,897	-	-	-	29,951,897	
2610	COMPENSATED ABSENCES	-	-	-	246,699	246,699	
2710	LEASE PURCHASE PAYABLE - BUILDING	-	-	-	8,107,000	8,107,000	
2730	ACCRUED INTEREST PAYABLE	-	-	-	16,838	16,838	
2800	PENSION FUND LIABILITY	-	-	-	1,958,805	1,958,805	
2801	PENSION DEFERRED OUTFLOWS	-	-	-	353,267	353,267	
7462	FLEX SPENDING PAYABLE	(1,223)	-	-	-	(1,223)	
	Total Liabilities	29,464,205	6,988	-	10,682,609	40,153,802	
	Total Liabilities & Net Assets	29,464,205	6,988	-	10,682,609	40,153,802	
	Total Liabilities	29,464,205	6,988	-	10,682,609	40,153,802	
Net Assets							
Fund Balance							
3000	FUND BALANCE	21,275,338	5,214,173	1,039,964	38,509,044	(4,695,289)	61,343,230
3002	FUND BALANCE-CAPITAL FUND	-	(3,485,305)	-	-	-	(3,485,305)
3003	IMPACT FEE - FUND BALANCE	-	-	(333,558)	-	-	(333,558)
	Other	10,079,879	10,279,712	114,252	-	-	20,473,843
	Total Fund Balance	31,355,217	12,008,580	820,658	38,509,044	(4,695,289)	77,998,210
	Total Net Assets	31,355,217	12,008,580	820,658	38,509,044	(4,695,289)	77,998,210
	Total Liabilities and Net Assets	60,819,422	12,015,568	820,658	38,509,044	5,987,320	118,152,012

South Adams County Fire Department
Statement of Activies
For the period ended April 30, 2026

		Actual	Budget	Variance	
Revenues					
Property Taxes					
4010	REAL ESTATE TAX	21,010,623	32,868,257	11,857,634	36.08%
4011	INTERGOVERNMENTAL TRANSFERS	-	(262,946)	(262,946)	100.00%
4020	REAL ESTATE TAX ABATEMENTS	(67,682)	(350,000)	(282,318)	80.66%
4030	REAL ESTATE TAX - PRIOR YEARS	8,787	-	(8,787)	0.00%
Total Property Taxes		20,951,728	32,255,311	11,303,583	35.04%
Specific Ownership Tax					
4040	SPECIFIC OWNERSHIP TAX	504,250	1,500,000	995,750	66.38%
Total Specific Ownership Tax		504,250	1,500,000	995,750	
Sales Tax Revenue					
4070	SALES TAX REVENUE	1,341,866	5,500,000	4,158,134	75.60%
Total Sales Tax Revenue		1,341,866	5,500,000	4,158,134	
Contract Fleet Service					
4270	CONTRACT FLEET SERVICE	56,633	100,000	43,367	43.37%
Total Contract Fleet Service		56,633	100,000	43,367	
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	4,560	17,000	12,440	73.18%
4130	MISCELLANOUS INCOME	154,450	60,000	(94,450)	-157.42%
4210	PLAN REVIEW & OPERATIONAL PERMIT FEES	188,141	450,000	261,859	58.19%
4212	PLAN REVIEW & CONSULTING FEE	93	120,000	119,907	99.92%
4215	STANDBY REVENUE	-	40,000	40,000	
4242	TRANSPORT REVENUE	-	173,000	173,000	
4260	WORKMAN'S COMPENSATION	-	-	-	0.00%
4275	SPECIAL TEAMS REV/REIMB	348,759	125,000	(223,759)	-179.01%
4280	TRAINING CENTER REVENUE	-	-	-	0.00%
Total Other Income		696,003	985,000	288,997	29.34%
Interest					
4050	INT/PENALTY/DELINQ TAX	(8,656)	50,000	58,656	117.31%
4110	INTEREST INCOME	219,849	900,000	680,151	75.57%
4105	IMPACT FEES	16,511	-	(16,511)	0.00%
Total Interest		227,704	950,000	722,296	76.03%
Total Revenues		23,778,184	41,400,311	17,622,127	42.57%

South Adams County Fire Department
Statement of Activies
For the period ended April 30, 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	1,179,334	4,200,000	3,020,666	71.92%
7112	ADMIN EXTRA HOURS WORKED	3,537	12,000	8,463	70.53%
7113	FP EXTRA HOURS WORKED	8,346	45,000	36,654	81.45%
7114	STANDBY EHW	1,581	40,000	38,419	96.05%
7115	EVENTS EHW	-	28,500	28,500	100.00%
7150	PEHP ADMIN	12,476	43,000	30,524	70.99%
7151	GENERAL ADMIN PENSION EXP	144,278	462,000	317,722	68.77%
7152	GENERAL ADMIN MEDICAL INS.	169,960	567,862	397,902	70.07%
7153	GENERAL ADMIN MEDICARE	16,852	61,727	44,875	72.70%
7154	GENERAL ADMIN d&d INS.	23,056	168,000	144,944	86.28%
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	2,666	15,000	12,334	82.23%
7158	FP SUPPLIES	2,516	17,000	14,484	85.20%
7160	FP FIRE INVESTIGATIVE EQ.	458	15,000	14,542	96.95%
7161	FP DUES / MEMBERSHIPS	1,812	8,000	6,188	77.35%
7170	Contract Labor	-	-	-	0.00%
7175	PLAN REVIEW AND CONSULTING	-	120,000	120,000	100.00%
7462	FLEX SPENDING	(4,139)	-	4,139	0.00%
Total Payroll Admin & Fire Prevention		<u>1,566,750</u>	<u>5,833,089</u>	<u>4,266,339</u>	<u>73.14%</u>
Operations Payroll					
7405	VOLUNTEER PROGRAM	1,746	19,000	17,254	90.81%
7210	SALARIES (FF, BM, VM)	3,757,657	13,500,000	9,742,343	72.17%
7414	OPS EXTRA HOURS WORKED	258,085	945,000	686,915	72.69%
7415	TRAINING EXTRA HOURS WORKED	54,009	216,300	162,291	75.03%
7215	VM EXTRA HOURS WORKED	7,347	25,000	17,653	70.61%
7425	HOLIDAY	-	166,163	166,163	100.00%
7427	STEP UPGRADE PAY	60,844	220,000	159,156	72.34%
7251	PENSION EXPENSE	452,764	1,485,000	1,032,236	69.51%
7252	MEDICAL INS	794,361	2,024,673	1,230,312	60.77%
7253	MEDICARE	58,293	218,551	160,258	73.33%
7460	PEHP OPERATIONS	42,478	136,000	93,522	68.77%
7461	FLEX SPENDING ACCOUNT	457	5,000	4,543	90.86%
7254	DEATH & DISABILITY	163,573	540,000	376,427	69.71%
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>5,655,805</u>	<u>19,513,687</u>	<u>13,857,882</u>	<u>71.02%</u>

South Adams County Fire Department
Statement of Activies
For the period ended April 30, 2026

		<u>Actual</u>	<u>Budget</u>	<u>Variance</u>	
Communications Maintenance					
5110	RM - CONTRACT MAINTENANCE	-	28,000	28,000	100.00%
5120	RADIO PARTS & EQUIP R&M	585	10,000	9,415	94.15%
5130	COMMUNICATIONS EQUIPMENT	-	15,000	15,000	100.00%
5930	ADCOM ASSESSMENT	208,762	913,000	704,238	77.13%
5931	CAD MAINTENANCE FEE	-	25,000	25,000	100.00%
Total Communications Maintenance		<u>209,347</u>	<u>991,000</u>	<u>781,653</u>	<u>78.88%</u>
FLEET MAINTENANCE					
5200	FLEET MAINTENANCE	50,082	250,000	199,918	79.97%
5205	CONTRACT MAINTENANCE	33,713	170,000	136,287	80.17%
5207	THIRD PARTY MAINTENANCE	25,414	100,000	74,586	74.59%
5210	VM - VEHICLE MAINT-MISC	-	-	-	0.00%
5215	VM - GAS & OIL DISTRICT	50,501	190,000	139,499	73.42%
5230	VM - SHOP SUPPLIES	6,317	16,000	9,683	60.52%
5235	VM - TOOLS & EQUIPMENT	6,170	30,000	23,830	79.43%
5240	VM - AERIAL LADDERS/MAINT. TESTING	2,295	27,000	24,705	91.50%
5245	VM - TRAINING/CONF/SCHOOLS	1,424	25,000	23,576	94.30%
5250	VM - MEMBERSHIP/CERTIFICATES	236	11,000	10,764	97.85%
5260	INSURANCE DEDUCTIBLES	5,000	35,000	30,000	85.71%
5265	INCIDENTALS	1,898	10,000	8,102	81.02%
Total FLEET MAINTENANCE		<u>183,050</u>	<u>864,000</u>	<u>680,950</u>	<u>78.81%</u>

South Adams County Fire Department
Statement of Activies
For the period ended April 30, 2026

		<u>Actual</u>	<u>Budget</u>	<u>Variance</u>	
Equipment & Supplies					
5335	EXTRICATION TOOLS/MAINT	-	12,000	12,000	100.00%
5347	Bunker Gear Repairs	3,561	20,000	16,439	82.20%
5400	FF EQUIPMENT/SUPPLIES	11,029	150,000	138,971	92.65%
5401	EMS SUPPLIES	24,186	100,000	75,814	75.81%
5402	FF UNIFORMS	13,184	180,000	166,816	92.68%
5405	PERSONAL PROTECTIVE EQUIPMENT	21,784	200,000	178,216	89.11%
5409	NEW HIRE EXPENSES	13,359	50,000	36,641	73.28%
5410	ES - SCBA EQUIPMENT	10,716	25,000	14,284	57.14%
5415	ES - HAZ-MAT SUPPLIES	4,861	25,526	20,665	80.96%
5420	ES - FOAM	-	20,000	20,000	100.00%
5426	SPECIAL TEAMS DEPLOYMENT	(45)	25,000	25,045	100.18%
5430	ES - TECH RESCUE EQUIPMENT	1,481	30,000	28,519	95.06%
5431	SAFETY EQUIPMENT	-	3,500	3,500	100.00%
5432	BATTALION CHIEFS	-	5,000	5,000	100.00%
5433	WILDLAND TEAM SUPPLIES	874	10,000	9,126	91.26%
5434	INFECTIOUS CONTROL GROUP	-	5,000	5,000	100.00%
5436	SWAT/MEDIC	-	-	-	0.00%
5440	ES - HOSE & NOZZLES	21,593	20,000	(1,593)	-7.97%
5442	ES - STAT. #2 EQUIP/SUPPLIES	1,230	5,000	3,770	75.40%
5443	STAT. #3 EQUIPMENT/SUPPLIES	1,502	8,000	6,498	81.23%
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	43	5,000	4,957	99.14%
5447	ES - STAT. #7 EQUIP/SUPPLIES	117	5,000	4,883	97.66%
5448	ES - STAT #8 EQUIP/SUPPLIES	617	5,000	4,383	87.66%
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		<u>131,142</u>	<u>972,026</u>	<u>840,884</u>	<u>86.51%</u>
EMS					
5404	PANDEMIC EXPENSES	-	10,000	10,000	100.00%
5406	EMS PERISHABLES	27,871	175,000	147,129	84.07%
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	3,549	50,000	46,451	92.90%
5412	EMS TACTICAL AND CERTS	20,075	50,000	29,925	59.85%
5414	EMS CONTRACTS	7,060	26,000	18,940	72.85%
5416	IMMUNIZATION AND INFECTION CONTROL	-	25,000	25,000	100.00%
Total EMS		<u>80,650</u>	<u>436,000</u>	<u>355,350</u>	<u>81.50%</u>

South Adams County Fire Department
Statement of Activies
For the period ended April 30, 2026

		Actual	Budget	Variance	
Building Maintenance					
5305	EM - COMPRESSOR MAINTENANCE	1,194	12,000	10,806	90.05%
5320	EM - AIR PACK MAINTENANCE	62	40,000	39,938	99.85%
5325	EM - EXTINGUISHER MAINT/TEST	-	6,500	6,500	100.00%
5500	OTHER BUILDING MAINTENANCE	74,784	75,000	216	0.29%
5501	BUILDING AND STATION MAINTENANCE	63,556	150,000	86,444	57.63%
5520	BM - STATION GROUNDS MAINT.	1,839	25,000	23,161	92.64%
5530	BM-APPLIANCE REPAIR/REPLACEMENT	10,265	18,000	7,735	42.97%
5540	BM - JANITORIAL SUPPLIES	-	10,000	10,000	100.00%
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	10,562	35,000	24,438	69.82%
Total Building Maintenance		163,994	416,000	252,006	60.58%
Utilities					
5610	UTILITIES- SUPPORT BUILDING	4,881	11,500	6,619	57.56%
5611	UTILITIES- STATION # 1	-	-	-	0.00%
5620	UTILITIES- STATION # 2	9,044	26,460	17,416	65.82%
5630	UTILITIES- STATION # 3	12,378	44,100	31,722	71.93%
5640	UTILITIES- STATION # 4	7,542	36,750	29,208	79.48%
5650	UTILITIES - STATION #5	9,333	31,500	22,167	70.37%
5660	UTILITIES-STATION #6	8,360	26,250	17,890	68.15%
5670	UTILITIES STATION #7	8,145	26,460	18,315	69.22%
5680	UTILITIES STATION #8	11,801	44,100	32,299	73.24%
5685	UTILITIES - ASSOC BUILDING	6,013	21,000	14,987	71.37%
5687	UTILITIES - TRAINING CENTER	27,559	110,250	82,691	75.00%
5690	Utilities - HQ Bldg	18,174	66,150	47,976	72.53%
5692	MAINT SHOP UTIL	-	-	-	0.00%
5694	UTILITIES VEH MAINT	14,708	60,638	45,930	75.74%
5696	TRASH REMOVAL - ALL STATIONS	21,402	52,500	31,098	59.23%
Total Utilities		159,340	557,658	398,318	71.43%
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	(117,849)	450,000	567,849	126.19%
5731	WORKERS COMP-DEDUCTIBLES	10,921	55,000	44,079	80.14%
5735	PROPERTY & LIABILITY DEDUCTIBLES	198,884	50,000	(148,884)	-297.77%
5740	COLORADO UNEMPLOYMENT TAX	10,673	37,132	26,459	71.26%
5750	SHORT TERM DISABILITY INSURANCE	-	55,000	55,000	100.00%
5751	CO HEART & CANCER TRUST	-	25,000	25,000	100.00%
Total Insurance		530,566	1,181,138	650,572	55.08%

South Adams County Fire Department
Statement of Activies
For the period ended April 30, 2026

		Actual	Budget	Variance	
Operations Training					
5801	TUITION REIMBURSEMENT	5,880	55,000	49,120	89.31%
5805	CERTIFICATION EXPENSES	10,771	70,875	60,104	84.80%
5810	EDUCATION DUES/PUBLICATIONS	-	5,513	5,513	100.00%
5811	CERTIFICATIONS & RENEWAL	-	-	-	0.00%
5815	TRAINING/CONF SCHOOLS	25,680	87,000	61,320	70.48%
5816	CHIEF STAFF TRAINING/OFFICER DEVELOPMENT	-	40,000	40,000	100.00%
5817	ACADEMY	23,100	100,000	76,900	76.90%
5818	PROMOTIONS	-	35,000	35,000	100.00%
5825	SAFETY	3,307	14,000	10,693	76.38%
5830	OFFICE SUPPLIES	3,693	6,000	2,307	38.45%
5835	TRAINING MANUALS	1,025	10,000	8,975	89.75%
5845	TRAINING EQUIPMENT	27,702	75,000	47,298	63.06%
5850	TRAINING REFRESHMENTS	2,622	8,000	5,378	67.23%
Total Operations Training		<u>103,780</u>	<u>506,388</u>	<u>402,608</u>	<u>79.51%</u>
Finance					
5914	ACCOUNTING CONTRACT	11,923	8,650	(3,273)	-37.84%
5916	AUDIT	5,000	23,000	18,000	78.26%
5952	PAYROLL FEES	-	-	-	0.00%
Total Finance		<u>16,923</u>	<u>31,650</u>	<u>14,727</u>	<u>46.53%</u>
Human Resources					
5901	Human Resources	1,778	10,000	8,222	82.22%
Total Human Resources		<u>1,778</u>	<u>10,000</u>	<u>8,222</u>	<u>82.22%</u>
Public Relations					
5911	PR & Special Events	41,444	90,000	48,556	53.95%
7159	LIFE SAFETY EDUCATION	8,947	26,000	17,053	65.59%
7180	PUBLIC ACADEMIES	522	14,000	13,478	96.27%
Total Public Relations		<u>50,913</u>	<u>130,000</u>	<u>79,087</u>	<u>60.84%</u>
Wellness					
5903	PEER SUPPORT	6,463	45,000	38,537	85.64%
5904	HR/Peer Support	-	-	-	0.00%
5919	WELLNESS GYM EQP	714	10,000	9,286	83.29%
5922	PEER FITNESS/WELLNESS	1,141	20,000	18,859	83.29%
5960	REHAB	4,116	8,000	3,884	83.29%
5961	ADMIN	447	9,000	8,553	83.29%
5962	INTERN PROGRAM	-	4,000	4,000	83.29%
5963	WHOOP	-	23,000	23,000	83.29%
5964	PHYSICIAN	17,667	10,000	(7,667)	83.29%
5956	DEPARTMENT PHYSICALS	-	175,000	175,000	83.29%
Total Wellness		<u>30,548</u>	<u>304,000</u>	<u>273,452</u>	<u>89.95%</u>

South Adams County Fire Department
Statement of Activies
For the period ended April 30, 2026

		<u>Actual</u>	<u>Budget</u>	<u>Variance</u>	
Information Technology (IT)					
5257	FLEET SOFTWARE	38,394	60,000	21,606	36.01%
5413	EMS SOFTWARE	5,000	30,000	25,000	83.33%
5847	TRAINING SOFTWARE	17,681	25,000	7,319	29.28%
5905	HR SOFTWARE	-	49,000	49,000	100.00%
5915	ACCOUNTING SOFTWARE LICENSE	63	35,000	34,937	99.82%
5921	SOFTWARE/LICENSES	163,113	320,000	156,887	49.03%
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	4,227	15,000	10,773	71.82%
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	5,663	17,700	12,037	68.01%
7162	FP SOFTWARE	16,736	25,000	8,264	33.06%
7557	OPERATIONS SOFTWARE	719	80,000	79,281	99.10%
Total Information Technology (IT)		<u>295,485</u>	<u>969,700</u>	<u>674,215</u>	<u>69.53%</u>
ACCREDITATION					
5994	ACCREDITATION EXPENSES	1,840	207,742	205,902	35.21%
5996	CTE PROGRAM	1,395	50,000	48,605	35.21%
Total ACCREDITATION		<u>3,235</u>	<u>257,742</u>	<u>254,507</u>	<u>98.74%</u>
Other General Expenses					
5906	ELECTIONS	45,536	95,000	49,464	52.07%
5908	ATTORNEY FEES	30,972	103,000	72,028	69.93%
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	7,349	20,000	12,651	63.26%
5926	MISC. GENERAL EXPENSE	3,964	25,000	21,036	84.14%
5938	TAX COLLECTION FEE	314,306	483,830	169,524	35.04%
5942	BANK CHARGES	1,643	10,000	8,357	83.57%
5944	TELEPHONES	18,365	50,000	31,635	63.27%
5946	OFFICE SUPPLIES	2,654	14,000	11,346	81.04%
5950	MISCELLANOUS EXPENSE	-	-	-	0.00%
5954	OFFICE SPACE RENT	15,764	50,000	34,236	68.47%
5955	SPECIAL PROJECTS	50,000	50,000	-	0.00%
5992	DUES & PUBLICATIONS	1,438	9,800	8,362	85.33%
5995	SACFD ASSOCIATION	-	12,700	12,700	100.00%
Total Other General Expenses		<u>499,381</u>	<u>1,103,330</u>	<u>603,949</u>	<u>54.74%</u>

South Adams County Fire Department
Statement of Activies
For the period ended April 30, 2026

		<u>Actual</u>	<u>Budget</u>	<u>Variance</u>	
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%
9230	Radio Communications/EQ	11,485	-	(11,485)	0.00%
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		<u>11,485</u>	<u>1,126,269</u>	<u>1,114,784</u>	<u>98.98%</u>
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		<u>4,000,000</u>	<u>4,241,500</u>	<u>241,500</u>	<u>5.69%</u>
Total Expenses		<u>13,694,172</u>	<u>39,445,177</u>	<u>25,751,005</u>	<u>65.28%</u>
Net Income		<u>10,084,012</u>	<u>1,955,134</u>	<u>(8,128,878)</u>	
Begin Net Assets					
3000	FUND BALANCE	21,275,338	21,275,338	-	0.00%
Ending Net Assets		<u>31,359,350</u>	<u>23,230,472</u>	<u>(8,128,878)</u>	<u>-34.99%</u>

**South Adams County Fire District
Statement of Activities - Capital
For the period ended April 30, 2026**

	Capital			
	Actual	Budget	Variance	
Revenues				
4110 INTEREST INCOME	27,591	-	(27,591)	0.00%
4111 INTEREST-CAPITAL FUND	3,461	-	(3,461)	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	7,032,376	15,000,000	7,967,624	
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	109,598	95,000	(14,598)	-15.37%
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	11,990	100,000	88,010	88.01%
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	46,207	12,000	(34,207)	-285.06%
9507 STATION 7 IMPROVEMENTS	46,207	25,000	(21,207)	-84.83%
9520 TRAINING CENTER FULTON ST.	103,215	35,000	(68,215)	-194.90%
9521 FLEET MAINTENANCE FACILITY	70,387	400,000	329,613	82.40%
Total Capital Expenditures	752,664	17,883,000	17,130,336	95.79%
Total Expenses	752,664	17,883,000	17,130,336	95.79%
Net Income	10,279,712	1,217,000	(9,062,712)	
Begin Net Assets				
3000 FUND BALANCE	1,728,868	1,728,868	-	0.00%
Ending Net Assets	12,008,580	2,945,868	(9,062,712)	-307.64%

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

		Impact Fee Fund			
		Actual	Budget	Variance	
Revenues					
Impact Fees					
4105	IMPACT FEES	114,252	650,000	535,748	82.42%
	Total Impact Fees	114,252	650,000	535,748	82.42%
	Total Revenues	114,252	650,000	535,748	82.42%
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	114,252	550,000	435,748	79.23%
Begin Net Assets					
3000	FUND BALANCE	706,406	706,406	0	
	Ending Net Assets	820,658	1,256,406	435,748	34.68%