

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

		General Fund	Capital Fund	Impact Fee Fund	Fixed Assets	LTD Fund Balance Pension	Total
Assets							
Cash							
1010	KEY BANK	377,899	-	-	-	-	377,899
1020	COLOTRUST	32,242,209	-	-	-	-	32,242,209
1021	COLOTRUST - VACATION	363,197	-	-	-	-	363,197
1030	CSAFE Capital Fund	-	4,092,343	-	-	-	4,092,343
1031	CSAFE Opp. Reserve	2,558,970	-	-	-	-	2,558,970
1040	BOK Escrow	-	6,926,042	-	-	-	6,926,042
1060	BOK GENERAL FUND	1,665,979	-	-	-	-	1,665,979
1070	BOK P-Card	(164)	-	-	-	-	(164)
1072	Bill.com Money Out Clearing	251	-	-	-	-	251
1075	Undeposited Funds	249	-	-	-	-	249
1300	POOLED CASH	(751,660)	(293,085)	1,044,745	-	-	-
	Total Cash	36,456,930	10,725,300	1,044,745	-	-	48,226,975
	Total Assets	36,456,930	10,725,300	1,044,745	-	-	48,226,975
	Total Cash	36,456,930	10,725,300	1,044,745	-	-	48,226,975
Accounts Receivable							
1200	ACCOUNTS RECEIVABLE	21,562	-	-	-	-	21,562
1260	OTHER RECEIVABLES	22,209	-	-	-	-	22,209
	Total Accounts Receivable	43,771	-	-	-	-	43,771
1220	A/R COUNTY TREASURER	403,661	-	-	-	-	403,661
	Total Due from County Treasurer	403,661	-	-	-	-	403,661
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	33,433,261	-	-	-	-	33,433,261
	Total Accounts Receivable and Current Assets	33,433,261	-	-	-	-	33,433,261
Fixed & Other Assets							
Vehicles							
1530	VEHICLES & ACCESSORIES	-	-	-	12,501,593	-	12,501,593
1531	ACCUM DEP - VEHICLES	-	-	-	(5,305,261)	-	(5,305,261)
	Total Vehicles	-	-	-	7,196,332	-	7,196,332
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	-	-	-	40,665,534	6,483,922	47,149,456
	Total Assets	69,890,191	10,725,300	1,044,745	40,665,534	6,483,922	128,809,692

			Impact Fee		LTD Fund	
	General Fund	Capital Fund	Fund	Fixed Assets	Balance	Total
					Pension	
Liabilities & Net Assets						
Liabilities						
2000	ACCOUNTS PAYABLE	250		-		250
2010	ACCOUNTS PAYABLE-OTHER	-		-		-
2021	BOK Financial P-Card	-		-		-
2050	PEHP OPERATIONS PAYABLE	275		-		275
2060	PEHP ADMIN PAYABLE	327		-		327
2090	Union Dues	7,263		-		7,263
2100	FEDERAL WITHHOLD/TAX	1,200		-		1,200
2110	STATE WITHHOLD/PAYABLE	223		-		223
2120	MEDICARE PAYABLE	-		-		-
2130	FPPA WITHHOLD/PAYABLE	14,108		-		14,108
2150	DEFERRED COMP PAYABLE	9,566		-		9,566
2160	GARNISHMENTS	-		-		-
2170	AFLAC INSURANCE	(2,071)		-		(2,071)
2180	DIRECT DEPOSIT LIABILITIES	164		-		164
2192	FLEX SPENDING PAYABLE	7,065		-		7,065
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	33,549,827	-	-	-	45,684,196
	Total Liabilities & Net Assets	33,549,827	-	-	-	45,684,196
	Total Liabilities	33,549,827	-	-	-	45,684,196
Net Assets						
Fund Balance						
3000	FUND BALANCE	20,172,315				20,172,315
3002	FUND BALANCE - CAPITAL FUND	-	1,728,868		-	1,728,868
3003	IMPACT FEE - FUND BALANCE	-		706,406	-	706,406
3004	NET INVESTMENTS IN FIXED ASSETS	-		40,665,534	-	40,665,534
3100	INVESTMENT IN ACCRUED ABSENCES	-		-	(7,852,390)	(7,852,390)
3800	PENSION FUND BALANCE	-		-	2,201,943	2,201,943
	Other	16,168,049	8,996,432	338,339	-	25,502,820
	Total Fund Balance	36,340,364	10,725,300	1,044,745	40,665,534	83,125,496
	Total Net Assets	36,340,364	10,725,300	1,044,745	40,665,534	83,125,496
	Total Liabilities and Net Assets	69,890,191	10,725,300	1,044,745	40,665,534	128,809,692

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

		Actual	Budget	Variance	
Revenues					
Property Taxes					
4010	REAL ESTATE TAX	32,558,276	32,868,257	309,981	0.94%
4011	INTERGOVERNMENTAL TRANSFERS	-	(262,946)	(262,946)	100.00%
4020	REAL ESTATE TAX ABATEMENTS	(367,816)	(350,000)	17,816	-5.09%
4030	REAL ESTATE TAX - PRIOR YEARS	13,190	-	(13,190)	0.00%
	Total Property Taxes	32,203,650	32,255,311	51,661	0.16%
Specific Ownership Tax					
4040	SPECIFIC OWNERSHIP TAX	996,715	1,500,000	503,285	33.55%
	Total Specific Ownership Tax	996,715	1,500,000	503,285	
Sales Tax Revenue					
4070	SALES TAX REVENUE	4,914,434	5,500,000	585,566	10.65%
	Total Sales Tax Revenue	4,914,434	5,500,000	585,566	
Contract Fleet Service					
4270	CONTRACT FLEET SERVICE	166,352	100,000	(66,352)	-66.35%
	Total Contract Fleet Service	166,352	100,000	(66,352)	
URA TIF Areas					
4060	URA TIF	75,269	110,000	34,731	31.57%
	Total URA TIF Areas	75,269	110,000	34,731	31.57%
Other Income					
4125	VERIZON LEASE AGREEMENT	10,641	17,000	6,359	37.41%
4130	MISCELLANEOUS INCOME	1,222,784	60,000	(1,162,784)	-1937.97%
4210	PLAN REVIEW & OPERATIONAL PERMIT FEES	342,234	450,000	107,766	23.95%
4212	PLAN REVIEW & CONSULTING FEE	535	120,000	119,465	99.55%
4215	STANDBY REVENUE	11,220	40,000	28,780	71.95%
4242	TRANSPORT REVENUE	97,234	173,000	75,766	43.80%
4260	WORKMAN'S COMPENSATION	67,666	-	(67,666)	0.00%
4275	SPECIAL TEAMS REV/REIMB	405,280	125,000	(280,280)	-224.22%
4209	FP FINES	1,412	-	(1,412)	0.00%
4280	TRAINING CENTER REVENUE	36,000	-	(36,000)	0.00%
	Total Other Income	2,195,006	985,000	(1,210,006)	-122.84%
Interest					
4050	INT/PENALTY/DELINQ TAX	(17,378)	50,000	67,378	134.76%
4110	INTEREST INCOME	615,385	900,000	284,615	31.62%
	Total Interest	598,007	950,000	351,993	37.05%
	Total Revenues	41,149,433	41,400,311	250,878	0.61%

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

		Actual	Budget	Variance	
Expenses					
PAYROLL- ADMIN & FIRE PREVENTION					
7100	FIRE PREVENTION & ADMIN	38	-	(38)	0.00%
7110	FIRE PREV SALARIES	2,537,733	4,200,000	1,662,267	39.58%
7112	ADMIN EXTRA HOURS WORKED	9,465	12,000	2,535	21.13%
7113	FP EXTRA HOURS WORKED	19,136	45,000	25,864	57.48%
7114	STANDBY EHW	10,150	40,000	29,850	74.63%
7115	EVENTS EHW	7,816	28,500	20,684	72.58%
7150	PEHP ADMIN	23,842	43,000	19,158	44.55%
7151	GENERAL ADMIN PENSION EXP	276,284	462,000	185,716	40.20%
7152	GENERAL ADMIN MEDICAL INS.	365,264	567,862	202,598	35.68%
7153	GENERAL ADMIN MEDICARE	36,636	61,727	25,091	40.65%
7154	GENERAL ADMIN d&d INS.	43,896	168,000	124,104	73.87%
7155	FP P.O.S.T	-	5,000	5,000	100.00%
7156	FP - TRAINING/CONF/SCHOOLS	7,837	25,000	17,163	68.65%
7157	ADMIN TRAINING/CONF/SCHOOLS	7,090	15,000	7,910	52.73%
7158	FP SUPPLIES	9,625	17,000	7,375	43.38%
7160	FP FIRE INVESTIGATIVE EQ.	6,602	15,000	8,398	55.99%
7161	FP DUES / MEMBERSHIPS	3,753	8,000	4,247	53.09%
7175	PLAN REVIEW AND CONSULTING	1,745	120,000	118,255	98.55%
Total Payroll Admin & Fire Prevention		3,366,912	5,833,089	2,466,177	42.28%
Operations Payroll					
7210	SALARIES (FF, BM, VM)	8,072,501	13,500,000	5,427,499	40.20%
7215	VM EXTRA HOURS WORKED	14,416	25,000	10,584	42.34%
7251	PENSION EXPENSE	876,700	1,485,000	608,300	40.96%
7252	MEDICAL INS	1,587,849	2,024,673	436,824	21.58%
7253	MEDICARE	129,005	218,551	89,546	40.97%
7254	DEATH & DISABILITY	313,976	540,000	226,024	41.86%
7405	VOLUNTEER PROGRAM	2,551	19,000	16,449	86.57%
7414	OPS EXTRA HOURS WORKED	784,177	945,000	160,823	17.02%
7415	TRAINING EXTRA HOURS WORKED	139,303	216,300	76,997	35.60%
7425	HOLIDAY	-	166,163	166,163	100.00%
7427	STEP UPGRADE PAY	140,767	220,000	79,233	36.02%
7460	PEHP OPERATIONS	81,371	136,000	54,629	40.17%
7461	FLEX SPENDING ACCOUNT	867	5,000	4,133	82.66%
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		12,149,135	19,513,687	7,364,552	37.74%

South Adams County Fire Department
Statement of Activies
For the period ended August 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	626,461	913,000	286,539	31.38%
5931	CAD MAINTENANCE FEE	22,864	25,000	2,136	8.54%
Total Communications Maintenance		652,909	991,000	338,091	34.12%
FLEET MAINTENANCE					
5200	FLEET MAINTENANCE	132,916	250,000	117,084	46.83%
5205	CONTRACT MAINTENANCE	69,385	170,000	100,615	59.19%
5207	THIRD PARTY MAINTENANCE	99,155	100,000	845	0.85%
5215	VM - GAS & OIL DISTRICT	138,406	190,000	51,594	27.15%
5230	VM - SHOP SUPPLIES	10,158	16,000	5,842	36.51%
5235	VM - TOOLS & EQUIPMENT	23,329	30,000	6,671	22.24%
5240	VM - AERIAL LADDERS/MAINT. TESTING	13,581	27,000	13,419	49.70%
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	4,342	10,000	5,658	56.58%
Total FLEET MAINTENANCE		517,755	864,000	346,245	40.07%

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

		Actual	Budget	Variance	
Equipment & Supplies					
5335	EXTRICATION TOOLS/MAINT	2,225	12,000	9,775	81.46%
5347	Bunker Gear Repairs	13,283	20,000	6,717	33.59%
5400	FF EQUIPMENT/SUPPLIES	77,445	150,000	72,555	48.37%
5401	EMS SUPPLIES	37,727	100,000	62,273	62.27%
5402	FF UNIFORMS	43,135	180,000	136,865	76.04%
5405	PERSONAL PROTECTIVE EQUIPMENT	118,165	200,000	81,835	40.92%
5409	NEW HIRE EXPENSES	67,883	50,000	(17,883)	-35.77%
5410	ES - SCBA EQUIPMENT	16,371	25,000	8,629	34.52%
5415	ES - HAZ-MAT SUPPLIES	9,930	25,526	15,596	61.10%
5420	ES - FOAM	19,954	20,000	46	0.23%
5426	SPECIAL TEAMS DEPLOYMENT	18,716	25,000	6,284	25.14%
5430	ES - TECH RESCUE EQUIPMENT	7,657	30,000	22,343	74.48%
5431	SAFETY EQUIPMENT	1,336	3,500	2,164	61.83%
5432	BATTALION CHIEFS	406	5,000	4,594	91.88%
5433	WILDLAND TEAM SUPPLIES	10,795	10,000	(795)	-7.95%
5434	INFECTIOUS CONTROL GROUP	-	5,000	5,000	100.00%
5440	ES - HOSE & NOZZLES	30,593	20,000	(10,593)	-52.97%
5442	ES - STAT. #2 EQUIP/SUPPLIES	2,552	5,000	2,448	48.96%
5443	STAT. #3 EQUIPMENT/SUPPLIES	3,675	8,000	4,325	54.06%
5444	ES - STAT. #4 EQUIP/SUPPLIES	1,949	7,000	5,051	72.16%
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	1,892	5,000	3,108	62.16%
5460	GROUND LADDER R&M	924	30,000	29,076	96.92%
5461	SMALL GAS POWERED TOOLS	8,716	16,000	7,284	45.53%
5465	HONOR GUARD	-	5,000	5,000	100.00%
Total Equipment & Supplies		496,470	972,026	475,556	48.92%
EMS					
5404	PANDEMIC EXPENSES	-	10,000	10,000	100.00%
5406	EMS PERISHABLES	81,871	175,000	93,129	53.22%
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	6,301	50,000	43,699	87.40%
5412	EMS TACTICAL AND CERTS	26,209	50,000	23,791	47.58%
5414	EMS CONTRACTS	14,082	26,000	11,918	45.84%
5416	IMMUNIZATION AND INFECTION CONTROL	-	25,000	25,000	100.00%
Total EMS		161,998	436,000	274,002	62.84%

South Adams County Fire Department
Statement of Activies
For the period ended August 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	73,116	75,000	1,884	2.51%
5501	BUILDING AND STATION MAINTENANCE	137,413	150,000	12,587	8.39%
5520	BM - STATION GROUNDS MAINT.	3,964	25,000	21,036	84.14%
5530	BM-APPLIANCE REPAIR/REPLACEMENT	15,282	18,000	2,718	15.10%
5540	BM - JANITORIAL SUPPLIES	966	10,000	9,034	90.34%
5545	BM - TOOLS & EQUIPMENT	5,135	9,500	4,365	45.95%
5546	HVAC CLEANING	8,516	30,000	21,484	71.61%
5550	TRAINING/CONF/SCHOOLS	-	5,000	5,000	100.00%
5555	STATION CLEANING	28,095	35,000	6,905	19.73%
Total Building Maintenance		293,960	416,000	122,040	29.34%
Utilities					
5610	UTILITIES- SUPPORT BUILDING	12,151	11,500	(651)	-5.66%
5611	UTILITIES- STATION # 1	-	-	-	0.00%
5620	UTILITIES- STATION # 2	19,114	26,460	7,346	27.76%
5630	UTILITIES- STATION # 3	26,360	44,100	17,740	40.23%
5640	UTILITIES- STATION # 4	14,070	36,750	22,680	61.71%
5650	UTILITIES - STATION #5	20,279	31,500	11,221	35.62%
5660	UTILITIES-STATION #6	18,599	26,250	7,651	29.15%
5670	UTILITIES STATION #7	20,471	26,460	5,989	22.63%
5680	UTILITIES STATION #8	25,136	44,100	18,964	43.00%
5685	UTILITIES - ASSOC BUILDING	14,988	21,000	6,012	28.63%
5687	UTILITIES - TRAINING CENTER	61,025	110,250	49,225	44.65%
5690	Utilities - HQ Bldg	41,782	66,150	24,368	36.84%
5694	UTILITIES VEH MAINT	29,212	60,638	31,426	51.83%
5696	TRASH REMOVAL - ALL STATIONS	42,299	52,500	10,201	19.43%
Total Utilities		345,486	557,658	212,172	38.05%
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	356,373	450,000	93,627	20.81%
5731	WORKERS COMP-DEDUCTIBLES	10,921	55,000	44,079	80.14%
5735	PROPERTY & LIABILITY DEDUCTIBLES	21,698	50,000	28,302	56.60%
5740	COLORADO UNEMPLOYMENT TAX	23,507	37,132	13,625	36.69%
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		897,510	1,181,138	283,628	24.01%

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

		Actual	Budget	Variance	
Operations Training					
5801	TUITION REIMBURSEMENT	16,820	55,000	38,180	69.42%
5805	CERTIFICATION EXPENSES	28,402	70,875	42,473	59.93%
5810	EDUCATION DUES/PUBLICATIONS	-	5,513	5,513	100.00%
5815	TRAINING/CONF SCHOOLS	43,274	87,000	43,726	50.26%
5816	CHIEF STAFF TRAINING/OFFICER	12,655	40,000	27,345	68.36%
5817	ACADEMY	53,946	100,000	46,054	46.05%
5818	PROMOTIONS	20,503	35,000	14,497	41.42%
5825	SAFETY	3,550	14,000	10,450	74.64%
5830	OFFICE SUPPLIES	4,900	6,000	1,100	18.33%
5835	TRAINING MANUALS	3,530	10,000	6,470	64.70%
5845	TRAINING EQUIPMENT	50,291	75,000	24,709	32.95%
5850	TRAINING REFRESHMENTS	5,222	8,000	2,778	34.73%
Total Operations Training		243,093	506,388	263,295	51.99%
Finance					
5914	ACCOUNTING CONTRACT	24,179	8,650	(15,529)	-179.53%
5916	AUDIT	13,600	23,000	9,400	40.87%
5952	PAYROLL FEES	-	-	-	0.00%
Total Finance		37,779	31,650	(6,129)	-19.36%
Human Resources					
5901	Human Resources	3,972	10,000	6,028	60.28%
Total Human Resources		3,972	10,000	6,028	60.28%
Public Relations					
5911	PR & Special Events	63,996	90,000	26,004	28.89%
7159	LIFE SAFETY EDUCATION	21,571	26,000	4,429	17.03%
5958	REBRANDING	16,824		(16,824)	0.00%
7180	PUBLIC ACADEMIES	696	14,000	13,304	95.03%
Total Public Relations		103,087	130,000	26,913	20.70%
Wellness					
5903	PEER SUPPORT	14,595	45,000	30,405	67.57%
5919	WELLNESS GYM EQP	2,463	10,000	7,537	75.37%
5922	PEER FITNESS/WELLNESS	1,261	20,000	18,739	93.70%
5960	REHAB	7,965	8,000	35	0.44%
5961	ADMIN	2,385	9,000	6,615	73.50%
5962	INTERN PROGRAM	-	4,000	4,000	100.00%
5963	WHOOOP	-	23,000	23,000	100.00%
5964	PHYSICIAN	20,737	10,000	(10,737)	-107.37%
5956	DEPARTMENT PHYSICALS	110	175,000	174,890	99.94%
Total Wellness		49,516	304,000	254,484	83.71%

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

		Actual	Budget	Variance	
Information Technology (IT)					
5257	FLEET SOFTWARE	48,628	60,000	11,372	18.95%
5413	EMS SOFTWARE	10,591	30,000	19,409	64.70%
5847	TRAINING SOFTWARE	26,123	25,000	(1,123)	-4.49%
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	236,753	320,000	83,247	26.01%
5923	IT Hardware	14,258	75,000	60,742	80.99%
5925	IT Services	93,602	140,000	46,398	33.14%
5927	IT-TRAINING/CONF/SCHOOLS	4,240	15,000	10,760	71.73%
5928	FIRST IN / RADIOS	9,260	60,000	50,740	84.57%
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	16,740	25,000	8,260	33.04%
7557	OPERATIONS SOFTWARE	3,686	80,000	76,314	95.39%
Total Information Technology (IT)		548,469	969,700	421,231	43.44%
ACCREDITATION					
5994	ACCREDITATION EXPENSES	6,321	207,742	201,421	96.96%
5996	CTE PROGRAM	21,257	50,000	28,743	57.49%
Total ACCREDITATION		27,578	257,742	230,164	89.30%
Other General Expenses					
5906	ELECTIONS	45,535	95,000	49,465	52.07%
5908	ATTORNEY FEES	76,835	103,000	26,165	25.40%
5909	ATTORNEY FEES-SPECIAL	-	10,000	10,000	100.00%
5912	BOARD - CONFERENCE/DUES	9,198	20,000	10,802	54.01%
5918	PROFESSIONAL SERVICES	7,350	150,000	142,650	95.10%
5920	MEALS & BUSINESS EXPENSES	16,839	20,000	3,161	15.81%
5926	MISC. GENERAL EXPENSE	8,062	25,000	16,938	67.75%
5938	TAX COLLECTION FEE	482,536	483,830	1,294	0.27%
5942	BANK CHARGES	3,309	10,000	6,691	66.91%
5944	TELEPHONES	30,455	50,000	19,545	39.09%
5946	OFFICE SUPPLIES	6,121	14,000	7,879	56.28%
5954	OFFICE SPACE RENT	31,616	50,000	18,384	36.77%
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		804,561	1,103,330	298,769	27.08%

South Adams County Fire Department
Statement of Activies
For the period ended August 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	26,426	52,854	26,428	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		281,194	1,126,269	845,075	75.03%
Total Operating Expenses		20,981,384	35,203,677	14,222,293	40.40%
Interfund Transfers					
8005;8	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		24,981,384	39,445,177	14,463,793	36.67%
Net Income		16,168,049	1,955,134	(14,212,915)	
Begin Net Assets					
3000	FUND BALANCE	20,172,315	20,172,315	-	0.00%
Ending Net Assets		36,340,364	22,127,449	(14,212,915)	-64.23%

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

		Capital			
		Actual	Budget	Variance	
Revernuess					
4110	INTEREST INCOME	-	-	-	0.00%
4111	INTEREST-CAPITAL FUND	183,644	-	(183,644)	0.00%
4121	LEASE PURCHASE PROCEEDS - EQ	7,000,500	15,000,000	7,999,500	53.33%
4130	MISCELLANOUS INCOME	-	-	-	0.00%
4900	Unrealized Gain/Loss	-	-	-	0.00%
Total Revenues		7,184,144	15,000,000	7,815,856	
Interfund Transfers					
8005;6	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%
9280	IMPACT FEE EXPENSE	-	100,000	100,000	100.00%
9298	MISC EQUIPMENT	55,072	115,000	59,928	52.11%
9299	OTHER CAPITAL EXPENSES	17,550	50,000	32,450	64.90%
9500	GENERAL STATION IMPROVEMENTS	14,827	100,000	85,173	85.17%
9501	STATION 1 IMPROVEMENTS	-	-	-	0.00%
9502	STATION 2 IMPROVEMENTS	185,025	15,000,000	14,814,975	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	71,031	-	(71,031)	0.00%
9520	TRAINING CENTER FULTON ST.	1,138,265	35,000	(1,103,265)	-3152.19%
9521	FLEET MAINTENANCE FACILITY	83,318	400,000	316,682	79.17%
Total Capital Expenditures		2,187,712	17,883,000	15,695,288	87.77%
Total Expenses		2,187,712	17,883,000	15,695,288	87.77%
Net Income		8,996,432	1,217,000	(7,779,432)	
Begin Net Assets					
3000	FUND BALANCE	1,728,868	1,728,868	-	0.00%
Ending Net Assets		10,725,300	2,945,868	(7,779,432)	-264.08%

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

		Impact Fee Fund			
		Actual	Budget	Variance	
Revenues					
Impact Fees					
4105	IMPACT FEES	338,339	650,000	311,661	47.95%
	Total Impact Fees	338,339	650,000	311,661	47.95%
	Total Revenues	338,339	650,000	311,661	47.95%
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	338,339	550,000	211,661	38.48%
Begin Net Assets					
3000	FUND BALANCE	706,406	706,406	0	
	Ending Net Assets	1,044,745	1,256,406	211,661	16.85%