

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

|                                    |                                                     | General Fund      | Capital Fund      | Impact Fee Fund | Fixed Assets      | LTD Fund Balance Pension | Total              |
|------------------------------------|-----------------------------------------------------|-------------------|-------------------|-----------------|-------------------|--------------------------|--------------------|
| <b>Assets</b>                      |                                                     |                   |                   |                 |                   |                          |                    |
| <b>Cash</b>                        |                                                     |                   |                   |                 |                   |                          |                    |
| 1010                               | KEY BANK                                            | 304,159           |                   | -               | -                 | -                        | 304,159            |
| 1020                               | COLOTRUST                                           | 26,722,082        | -                 | -               | -                 | -                        | 26,722,082         |
| 1021                               | COLOTRUST - VACATION                                | 360,866           | -                 | -               | -                 | -                        | 360,866            |
| 1030                               | CSAFE Capital Fund                                  | -                 | 4,040,912         | -               |                   |                          | 4,040,912          |
| 1031                               | CSAFE Opp. Reserve                                  | 2,542,208         | -                 | -               |                   |                          | 2,542,208          |
| 1040                               | BOK Escrow                                          | -                 | 6,946,209         | -               | -                 | -                        | 6,946,209          |
| 1060                               | BOK GENERAL FUND                                    | 2,578,260         | -                 | -               | -                 | -                        | 2,578,260          |
| 1070                               | BOK P-Card                                          | 11,262            | -                 | -               | -                 | -                        | 11,262             |
| 1072                               | Bill.com Money Out Clearing                         | 251               | -                 | -               | -                 | -                        | 251                |
| 1075                               | Undeposited Funds                                   | 249               | -                 | -               | -                 | -                        | 249                |
| 1300                               | POOLED CASH                                         | (1,608,863)       | 682,941           | 925,922         | -                 | -                        | -                  |
|                                    | Total Cash                                          | 30,910,474        | 11,670,062        | 925,922         | -                 | -                        | 43,506,458         |
|                                    | Total Assets                                        | 30,910,474        | 11,670,062        | 925,922         | -                 | -                        | 43,506,458         |
|                                    | <b>Total Cash</b>                                   | <b>30,910,474</b> | <b>11,670,062</b> | <b>925,922</b>  | <b>-</b>          | <b>-</b>                 | <b>43,506,458</b>  |
| <b>Accounts Receivable</b>         |                                                     |                   |                   |                 |                   |                          |                    |
| 1200                               | ACCOUNTS RECEIVABLE                                 | 19,086            | -                 | -               |                   | -                        | 19,086             |
| 1260                               | OTHER RECEIVABLES                                   | 22,209            | -                 | -               |                   | -                        | 22,209             |
|                                    | <b>Total Accounts Receivable</b>                    | <b>41,295</b>     | <b>-</b>          | <b>-</b>        | <b>-</b>          | <b>-</b>                 | <b>41,295</b>      |
| 1220                               | A/R COUNTY TREASURER                                | 7,590,932         | -                 | -               | -                 | -                        | 7,590,932          |
|                                    | <b>Total Due from County Treasurer</b>              | <b>7,590,932</b>  | <b>-</b>          | <b>-</b>        | <b>-</b>          | <b>-</b>                 | <b>7,590,932</b>   |
| 1230                               | PROPERTY TAXES RECEIVABLE                           | 32,868,257        | -                 | -               | -                 | -                        | 32,868,257         |
|                                    | <b>Total Property Taxes Receivable</b>              | <b>32,868,257</b> | <b>-</b>          | <b>-</b>        | <b>-</b>          | <b>-</b>                 | <b>32,868,257</b>  |
| <b>Prepaid Expenses</b>            |                                                     |                   |                   |                 |                   |                          |                    |
| 1250                               | PREPAID EXPENSES                                    | 131,104           | -                 | -               | -                 | -                        | 131,104            |
|                                    | <b>Total Prepaid Expenses</b>                       | <b>131,104</b>    | <b>-</b>          | <b>-</b>        | <b>-</b>          | <b>-</b>                 | <b>131,104</b>     |
| <b>Inventory</b>                   |                                                     |                   |                   |                 |                   |                          |                    |
| 1400                               | INVENTORY                                           | 61,202            | -                 | -               | -                 | -                        | 61,202             |
|                                    | <b>Total Inventory</b>                              | <b>61,202</b>     | <b>-</b>          | <b>-</b>        | <b>-</b>          | <b>-</b>                 | <b>61,202</b>      |
|                                    | Total Accounts Receivable and Current Assets        | 40,692,790        | -                 | -               | -                 | -                        | 40,692,790         |
|                                    | <b>Total Accounts Receivable and Current Assets</b> | <b>40,692,790</b> | <b>-</b>          | <b>-</b>        | <b>-</b>          | <b>-</b>                 | <b>40,692,790</b>  |
| <b>Fixed &amp; Other Assets</b>    |                                                     |                   |                   |                 |                   |                          |                    |
| <b>Vehicles</b>                    |                                                     |                   |                   |                 |                   |                          |                    |
| 1530                               | VEHICLES & ACCESSORIES                              | -                 | -                 | -               | 12,501,592        |                          | 12,501,592         |
| 1531                               | ACCUM DEP - VEHICLES                                | -                 | -                 | -               | (5,305,261)       |                          | (5,305,261)        |
|                                    | <b>Total Vehicles</b>                               | <b>-</b>          | <b>-</b>          | <b>-</b>        | <b>7,196,331</b>  | <b>-</b>                 | <b>7,196,331</b>   |
| <b>Building &amp; Improvements</b> |                                                     |                   |                   |                 |                   |                          |                    |
| 1510                               | CONSTRUCTION IN PROGRESS                            | -                 | -                 | -               | -                 | -                        | -                  |
| 1520                               | BUILDINGS & IMPROVEMENTS                            | -                 | -                 | -               | 38,195,449        | -                        | 38,195,449         |
| 1521                               | ACCUM DEP - BUILDINGS                               | -                 | -                 | -               | (8,607,854)       | -                        | (8,607,854)        |
|                                    | <b>Total Building &amp; Improvements</b>            | <b>-</b>          | <b>-</b>          | <b>-</b>        | <b>29,587,595</b> | <b>-</b>                 | <b>29,587,595</b>  |
| <b>Tools &amp; Equipment</b>       |                                                     |                   |                   |                 |                   |                          |                    |
|                                    | <b>Total Tools &amp; Equipment</b>                  | <b>-</b>          | <b>-</b>          | <b>-</b>        | <b>-</b>          | <b>-</b>                 | <b>-</b>           |
| 1540                               | EQUIPMENT                                           | -                 | -                 | -               | 7,565,572         | -                        | 7,565,572          |
| 1541                               | ACCUM DEP - EQUIPMENT                               | -                 | -                 | -               | (4,162,212)       | -                        | (4,162,212)        |
|                                    | <b>Total Tools &amp; Equipment</b>                  | <b>-</b>          | <b>-</b>          | <b>-</b>        | <b>3,403,360</b>  | <b>-</b>                 | <b>3,403,360</b>   |
| <b>Land</b>                        |                                                     |                   |                   |                 |                   |                          |                    |
| 1500                               | Land                                                | -                 | -                 | -               | 478,247           | -                        | 478,247            |
|                                    | <b>Total Land</b>                                   | <b>-</b>          | <b>-</b>          | <b>-</b>        | <b>478,247</b>    | <b>-</b>                 | <b>478,247</b>     |
| <b>Pension Fund Assets</b>         |                                                     |                   |                   |                 |                   |                          |                    |
| 1801                               | PENSION FUND DEFERRED OUTFLOWS                      | -                 | -                 | -               | -                 | 6,483,922                | 6,483,922          |
|                                    | <b>Total Pension Fund Assets</b>                    | <b>-</b>          | <b>-</b>          | <b>-</b>        | <b>-</b>          | <b>6,483,922</b>         | <b>6,483,922</b>   |
|                                    | <b>Total Fixed &amp; Other Assets</b>               | <b>-</b>          | <b>-</b>          | <b>-</b>        | <b>40,665,533</b> | <b>6,483,922</b>         | <b>47,149,455</b>  |
|                                    | <b>Total Assets</b>                                 | <b>71,603,264</b> | <b>11,670,062</b> | <b>925,922</b>  | <b>40,665,533</b> | <b>6,483,922</b>         | <b>131,348,703</b> |

|                                     |                                           | General Fund      | Capital Fund      | Impact Fee<br>Fund | Fixed Assets      | LTD Fund<br>Balance<br>Pension | Total              |
|-------------------------------------|-------------------------------------------|-------------------|-------------------|--------------------|-------------------|--------------------------------|--------------------|
| <b>Liabilities &amp; Net Assets</b> |                                           |                   |                   |                    |                   |                                |                    |
| <b>Liabilities</b>                  |                                           |                   |                   |                    |                   |                                |                    |
| 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                                | 8,646             | -                 | -                  | -                 | -                              | 8,646              |
| 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                              | (1,166)           | -                 | -                  | -                 | -                              | (1,166)            |
| 2170                                | AFLAC INSURANCE                           | (2,214)           | -                 | -                  | -                 | -                              | (2,214)            |
| 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                     | (2,801)           | -                 | -                  | -                 | -                              | (2,801)            |
|                                     | <b>Total Liabilities</b>                  | <b>33,415,859</b> | <b>-</b>          | <b>-</b>           | <b>-</b>          | <b>12,134,369</b>              | <b>45,550,228</b>  |
|                                     | <b>Total Liabilities &amp; Net Assets</b> | <b>33,415,859</b> | <b>-</b>          | <b>-</b>           | <b>-</b>          | <b>12,134,369</b>              | <b>45,550,228</b>  |
|                                     | <b>Total Liabilities</b>                  | <b>33,415,859</b> | <b>-</b>          | <b>-</b>           | <b>-</b>          | <b>12,134,369</b>              | <b>45,550,228</b>  |
| <b>Net Assets</b>                   |                                           |                   |                   |                    |                   |                                |                    |
| <b>Fund Balance</b>                 |                                           |                   |                   |                    |                   |                                |                    |
| 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)          |
|                                     | <b>Other</b>                              | <b>18,023,861</b> | <b>9,941,195</b>  | <b>219,516</b>     | <b>-</b>          | <b>-</b>                       | <b>28,184,572</b>  |
|                                     | <b>Total Fund Balance</b>                 | <b>38,187,405</b> | <b>11,670,062</b> | <b>925,922</b>     | <b>40,665,533</b> | <b>(5,650,447)</b>             | <b>85,798,475</b>  |
|                                     | <b>Total Net Assets</b>                   | <b>38,187,405</b> | <b>11,670,062</b> | <b>925,922</b>     | <b>40,665,533</b> | <b>(5,650,447)</b>             | <b>85,798,475</b>  |
|                                     | <b>Total Liabilities and Net Assets</b>   | <b>71,603,264</b> | <b>11,670,062</b> | <b>925,922</b>     | <b>40,665,533</b> | <b>6,483,922</b>               | <b>131,348,703</b> |

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

|                                 | <b>Actual</b>                         | <b>Budget</b>     | <b>Variance</b>   |                          |
|---------------------------------|---------------------------------------|-------------------|-------------------|--------------------------|
| <b>Revenues</b>                 |                                       |                   |                   |                          |
| <b>Property Taxes</b>           |                                       |                   |                   |                          |
| 4010                            | REAL ESTATE TAX                       | 31,827,823        | 32,868,257        | 1,040,434 3.17%          |
| 4011                            | INTERGOVERNMENTAL TRANSFERS           | -                 | (262,946)         | (262,946) 100.00%        |
| 4020                            | REAL ESTATE TAX ABATEMENTS            | (453,938)         | (350,000)         | 103,938 -29.70%          |
| 4030                            | REAL ESTATE TAX - PRIOR YEARS         | 10,799            | -                 | (10,799) 0.00%           |
|                                 | <b>Total Property Taxes</b>           | <b>31,384,684</b> | <b>32,255,311</b> | <b>870,627 2.70%</b>     |
| <b>Specific Ownership Tax</b>   |                                       |                   |                   |                          |
| 4040                            | SPECIFIC OWNERSHIP TAX                | 742,035           | 1,500,000         | 757,965 50.53%           |
|                                 | <b>Total Specific Ownership Tax</b>   | <b>742,035</b>    | <b>1,500,000</b>  | <b>757,965</b>           |
| <b>Sales Tax Revenue</b>        |                                       |                   |                   |                          |
| 4070                            | SALES TAX REVENUE                     | 3,088,081         | 5,500,000         | 2,411,919 43.85%         |
|                                 | <b>Total Sales Tax Revenue</b>        | <b>3,088,081</b>  | <b>5,500,000</b>  | <b>2,411,919</b>         |
| <b>Contract Fleet Service</b>   |                                       |                   |                   |                          |
| 4270                            | CONTRACT FLEET SERVICE                | 107,699           | 100,000           | (7,699) -7.70%           |
|                                 | <b>Total Contract Fleet Service</b>   | <b>107,699</b>    | <b>100,000</b>    | <b>(7,699)</b>           |
| <b>Ambulance Rescue/Billing</b> |                                       |                   |                   |                          |
| 4220                            | RESCUE BILLING                        | -                 | -                 | - 0.00%                  |
|                                 | <b>Total Ambulance Rescue/Billing</b> | <b>-</b>          | <b>-</b>          | <b>- 0.00%</b>           |
| <b>URA TIF Areas</b>            |                                       |                   |                   |                          |
| 4060                            | URA TIF                               | -                 | 110,000           | 110,000 100.00%          |
|                                 | <b>Total URA TIF Areas</b>            | <b>-</b>          | <b>110,000</b>    | <b>110,000 100.00%</b>   |
| <b>Other Income</b>             |                                       |                   |                   |                          |
| 4125                            | VERIZON LEASE AGREEMENT               | 7,601             | 17,000            | 9,399 55.29%             |
| 4130                            | MISCELLANOUS INCOME                   | 550,304           | 60,000            | (490,304) -817.17%       |
| 4210                            | PLAN REVIEW & OPERATIONAL PERMIT FEES | 293,403           | 450,000           | 156,597 34.80%           |
| 4212                            | PLAN REVIEW & CONSULTING FEE          | 535               | 120,000           | 119,465 99.55%           |
| 4215                            | STANDBY REVENUE                       | -                 | 40,000            | 40,000 100.00%           |
| 4242                            | TRANSPORT REVENUE                     | 29,716            | 173,000           | 143,284 82.82%           |
| 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%                  |
|                                 | <b>Total Other Income</b>             | <b>1,287,249</b>  | <b>985,000</b>    | <b>(302,249) -30.69%</b> |
| <b>Interest</b>                 |                                       |                   |                   |                          |
| 4050                            | INT/PENALTY/DELINQ TAX                | (54,998)          | 50,000            | 104,998 210.00%          |
| 4110                            | INTEREST INCOME                       | 370,974           | 900,000           | 529,026 58.78%           |
| 4105                            | IMPACT FEES                           | 16,511            | -                 | (16,511) 0.00%           |
|                                 | <b>Total Interest</b>                 | <b>332,487</b>    | <b>950,000</b>    | <b>617,513 65.00%</b>    |
|                                 | <b>Total Revenues</b>                 | <b>36,942,235</b> | <b>41,400,311</b> | <b>4,458,076 10.77%</b>  |

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

|                                                  | <b>Actual</b>    | <b>Budget</b>     | <b>Variance</b>   |               |
|--------------------------------------------------|------------------|-------------------|-------------------|---------------|
| <b>Expenses</b>                                  |                  |                   |                   |               |
| <b>PAYROLL- ADMIN &amp; FIRE PREVENTION</b>      |                  |                   |                   |               |
| 7100 FIRE PREVENTION & ADMIN                     | -                | -                 | -                 | 0.00%         |
| 7110 FIRE PREV SALARIES                          | 1,765,207        | 4,200,000         | 2,434,793         | 57.97%        |
| 7112 ADMIN EXTRA HOURS WORKED                    | 5,601            | 12,000            | 6,399             | 53.33%        |
| 7113 FP EXTRA HOURS WORKED                       | 11,651           | 45,000            | 33,349            | 74.11%        |
| 7114 STANDBY EHW                                 | 2,813            | 40,000            | 37,187            | 92.97%        |
| 7115 EVENTS EHW                                  | 2,980            | 28,500            | 25,520            | 89.54%        |
| 7150 PEHP ADMIN                                  | 17,744           | 43,000            | 25,256            | 58.73%        |
| 7151 GENERAL ADMIN PENSION EXP                   | 209,163          | 462,000           | 252,837           | 54.73%        |
| 7152 GENERAL ADMIN MEDICAL INS.                  | 269,568          | 567,862           | 298,294           | 52.53%        |
| 7153 GENERAL ADMIN MEDICARE                      | 25,230           | 61,727            | 36,497            | 59.13%        |
| 7154 GENERAL ADMIN d&d INS.                      | 33,476           | 168,000           | 134,524           | 80.07%        |
| 7155 FP P.O.S.T                                  | -                | 5,000             | 5,000             | 100.00%       |
| 7156 FP - TRAINING/CONF/SCHOOLS                  | 4,822            | 25,000            | 20,178            | 80.71%        |
| 7157 ADMIN TRAINING/CONF/SCHOOLS                 | 4,551            | 15,000            | 10,449            | 69.66%        |
| 7158 FP SUPPLIES                                 | 6,769            | 17,000            | 10,231            | 60.18%        |
| 7159 LIFE SAFETY EDUCATION                       | 18,136           | 26,000            | 7,864             | 30.25%        |
| 7160 FP FIRE INVESTIGATIVE EQ.                   | 4,275            | 15,000            | 10,725            | 71.50%        |
| 7161 FP DUES / MEMBERSHIPS                       | 2,345            | 8,000             | 5,655             | 70.69%        |
| 7170 Contract Labor                              | 16,738           | -                 | (16,738)          | 0.00%         |
| 7175 PLAN REVIEW AND CONSULTING                  | 1,745            | 120,000           | 118,255           | 98.55%        |
| 7462 FLEX SPENDING                               | -                | -                 | -                 | 0.00%         |
| <b>Total Payroll Admin &amp; Fire Prevention</b> | <b>2,402,814</b> | <b>5,859,089</b>  | <b>3,456,275</b>  | <b>58.99%</b> |
| <b>Operations Payroll</b>                        |                  |                   |                   |               |
| 7210 SALARIES (FF, BM, VM)                       | 5,643,402        | 13,500,000        | 7,856,598         | 58.20%        |
| 7215 VM EXTRA HOURS WORKED                       | 10,689           | 25,000            | 14,311            | 57.24%        |
| 7251 PENSION EXPENSE                             | 664,907          | 1,485,000         | 820,093           | 55.23%        |
| 7252 MEDICAL INS                                 | 1,189,152        | 2,024,673         | 835,521           | 41.27%        |
| 7253 MEDICARE                                    | 88,107           | 218,551           | 130,444           | 59.69%        |
| 7254 DEATH & DISABILITY                          | 237,981          | 540,000           | 302,019           | 55.93%        |
| 7405 VOLUNTEER PROGRAM                           | 1,746            | 19,000            | 17,254            | 90.81%        |
| 7414 OPS EXTRA HOURS WORKED                      | 396,237          | 945,000           | 548,763           | 58.07%        |
| 7415 TRAINING EXTRA HOURS WORKED                 | 96,757           | 216,300           | 119,543           | 55.27%        |
| 7425 HOLIDAY                                     | -                | 166,163           | 166,163           | 100.00%       |
| 7427 STEP UPGRADE PAY                            | 99,072           | 220,000           | 120,928           | 54.97%        |
| 7460 PEHP OPERATIONS                             | 61,903           | 136,000           | 74,097            | 54.48%        |
| 7461 FLEX SPENDING ACCOUNT                       | 660              | 5,000             | 4,340             | 86.80%        |
| 7510 BOARD MEMBER COMPENSATION                   | 3,800            | 12,000            | 8,200             | 68.33%        |
| 7555 SOCIAL SECURITY & MEDICARE BOARD            | 391              | 1,000             | 609               | 60.90%        |
| <b>Total Operations Payroll</b>                  | <b>8,494,804</b> | <b>19,513,687</b> | <b>11,018,883</b> | <b>56.47%</b> |

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

|                                         |                                    | <b>Actual</b>  | <b>Budget</b>  | <b>Variance</b> |               |
|-----------------------------------------|------------------------------------|----------------|----------------|-----------------|---------------|
| <b>Communications Maintenance</b>       |                                    |                |                |                 |               |
| 5110                                    | RM - CONTRACT MAINTENANCE          | 50             | 28,000         | 27,950          | 99.82%        |
| 5120                                    | RADIO PARTS & EQUIP R&M            | 3,474          | 10,000         | 6,526           | 65.26%        |
| 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%       |
| <b>Total Communications Maintenance</b> |                                    | <b>421,189</b> | <b>991,000</b> | <b>569,811</b>  | <b>57.50%</b> |
| <b>FLEET MAINTENANCE</b>                |                                    |                |                |                 |               |
| 5200                                    | FLEET MAINTENANCE                  | 86,572         | 250,000        | 163,428         | 65.37%        |
| 5205                                    | CONTRACT MAINTENANCE               | 52,768         | 170,000        | 117,232         | 68.96%        |
| 5207                                    | THIRD PARTY MAINTENANCE            | 47,561         | 100,000        | 52,439          | 52.44%        |
| 5210                                    | VM - VEHICLE MAINT-MISC            | -              | -              | -               | 0.00%         |
| 5215                                    | VM - GAS & OIL DISTRICT            | 97,007         | 190,000        | 92,993          | 48.94%        |
| 5230                                    | VM - SHOP SUPPLIES                 | 9,279          | 16,000         | 6,721           | 42.01%        |
| 5235                                    | VM - TOOLS & EQUIPMENT             | 8,877          | 30,000         | 21,123          | 70.41%        |
| 5240                                    | VM - AERIAL LADDERS/MAINT. TESTING | 11,101         | 27,000         | 15,899          | 58.89%        |
| 5245                                    | VM - TRAINING/CONF/SCHOOLS         | 10,852         | 25,000         | 14,148          | 56.59%        |
| 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%        |
| <b>Total FLEET MAINTENANCE</b>          |                                    | <b>336,656</b> | <b>864,000</b> | <b>527,344</b>  | <b>61.04%</b> |

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

|                                       |                                    | <b>Actual</b>  | <b>Budget</b>  | <b>Variance</b> |               |
|---------------------------------------|------------------------------------|----------------|----------------|-----------------|---------------|
| <b>Equipment &amp; Supplies</b>       |                                    |                |                |                 |               |
| 5335                                  | EXTRICATION TOOLS/MAINT            | -              | 12,000         | 12,000          | 100.00%       |
| 5347                                  | Bunker Gear Repairs                | 12,201         | 20,000         | 7,799           | 39.00%        |
| 5400                                  | FF EQUIPMENT/SUPPLIES              | 38,032         | 150,000        | 111,968         | 74.65%        |
| 5401                                  | EMS SUPPLIES                       | 32,664         | 100,000        | 67,336          | 67.34%        |
| 5402                                  | FF UNIFORMS                        | 19,349         | 180,000        | 160,651         | 89.25%        |
| 5405                                  | PERSONAL PROTECTIVE EQUIPMENT      | 49,162         | 200,000        | 150,838         | 75.42%        |
| 5409                                  | NEW HIRE EXPENSES                  | 33,671         | 50,000         | 16,329          | 32.66%        |
| 5410                                  | ES - SCBA EQUIPMENT                | 13,183         | 25,000         | 11,817          | 47.27%        |
| 5415                                  | ES - HAZ-MAT SUPPLIES              | 7,074          | 25,526         | 18,452          | 72.29%        |
| 5420                                  | ES - FOAM                          | 19,954         | 20,000         | 46              | 0.23%         |
| 5426                                  | SPECIAL TEAMS DEPLOYMENT           | 3,173          | 25,000         | 21,827          | 87.31%        |
| 5430                                  | ES - TECH RESCUE EQUIPMENT         | 6,799          | 30,000         | 23,201          | 77.34%        |
| 5431                                  | SAFETY EQUIPMENT                   | 644            | 3,500          | 2,856           | 81.60%        |
| 5432                                  | BATTALION CHIEFS                   | -              | 5,000          | 5,000           | 100.00%       |
| 5433                                  | WILDLAND TEAM SUPPLIES             | 6,367          | 10,000         | 3,633           | 36.33%        |
| 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        | 2,711          | 8,000          | 5,289           | 66.11%        |
| 5444                                  | ES - STAT. #4 EQUIP/SUPPLIES       | 1,277          | 7,000          | 5,723           | 81.76%        |
| 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        | 1,593          | 5,000          | 3,407           | 68.14%        |
| 5460                                  | GROUND LADDER R&M                  | 340            | 30,000         | 29,660          | 98.87%        |
| 5461                                  | SMALL GAS POWERED TOOLS            | 4,999          | 16,000         | 11,001          | 68.76%        |
| 5465                                  | HONOR GUARD                        | -              | 5,000          | 5,000           | 100.00%       |
| <b>Total Equipment &amp; Supplies</b> |                                    | <b>276,979</b> | <b>972,026</b> | <b>695,047</b>  | <b>71.50%</b> |
| <b>EMS</b>                            |                                    |                |                |                 |               |
| 5404                                  | PANDEMIC EXPENSES                  | -              | 10,000         | 10,000          | 100.00%       |
| 5406                                  | EMS PERISHABLES                    | 63,827         | 175,000        | 111,173         | 63.53%        |
| 5407                                  | EMS DURABLES                       | 4,700          | 50,000         | 45,300          | 90.60%        |
| 5408                                  | MEDICAL DIRECTION                  | 17,500         | 50,000         | 32,500          | 65.00%        |
| 5411                                  | EMS TACTICAL                       | 5,991          | 50,000         | 44,009          | 88.02%        |
| 5412                                  | EMS TACTICAL AND CERTS             | 23,846         | 50,000         | 26,154          | 52.31%        |
| 5414                                  | EMS CONTRACTS                      | 10,591         | 26,000         | 15,409          | 59.27%        |
| 5416                                  | IMMUNIZATION AND INFECTION CONTROL | 9,297          | 25,000         | 15,703          | 62.81%        |
| <b>Total EMS</b>                      |                                    | <b>135,752</b> | <b>436,000</b> | <b>300,248</b>  | <b>68.86%</b> |

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

|                                   |                                  | <b>Actual</b>  | <b>Budget</b>    | <b>Variance</b> |               |
|-----------------------------------|----------------------------------|----------------|------------------|-----------------|---------------|
| <b>Building Maintenance</b>       |                                  |                |                  |                 |               |
| 5305                              | EM - COMPRESSOR MAINTENANCE      | 2,533          | 12,000           | 9,467           | 78.89%        |
| 5320                              | EM - AIR PACK MAINTENANCE        | 12,725         | 40,000           | 27,275          | 68.19%        |
| 5325                              | EM - EXTINGUISHER MAINT/TEST     | -              | 6,500            | 6,500           | 100.00%       |
| 5500                              | OTHER BUILDING MAINTENANCE       | 79,340         | 75,000           | (4,340)         | -5.79%        |
| 5501                              | BUILDING AND STATION MAINTENANCE | 100,958        | 150,000          | 49,042          | 32.69%        |
| 5520                              | BM - STATION GROUNDS MAINT.      | 2,173          | 25,000           | 22,827          | 91.31%        |
| 5530                              | BM-APPLIANCE REPAIR/REPLACEMENT  | 14,852         | 18,000           | 3,148           | 17.49%        |
| 5540                              | BM - JANITORIAL SUPPLIES         | 163            | 10,000           | 9,837           | 98.37%        |
| 5545                              | BM - TOOLS & EQUIPMENT           | 3,489          | 9,500            | 6,011           | 63.27%        |
| 5546                              | HVAC CLEANING                    | -              | 30,000           | 30,000          | 100.00%       |
| 5550                              | TRAINING/CONF/SCHOOLS            | -              | 5,000            | 5,000           | 100.00%       |
| 5555                              | STATION CLEANING                 | 21,226         | 35,000           | 13,774          | 39.35%        |
| <b>Total Building Maintenance</b> |                                  | <b>237,459</b> | <b>416,000</b>   | <b>178,541</b>  | <b>42.92%</b> |
| <b>Utilities</b>                  |                                  |                |                  |                 |               |
| 5610                              | UTILITIES- SUPPORT BUILDING      | 6,296          | 11,500           | 5,204           | 45.25%        |
| 5611                              | UTILITIES- STATION # 1           | -              | -                | -               | 0.00%         |
| 5620                              | UTILITIES- STATION # 2           | 12,162         | 26,460           | 14,298          | 54.04%        |
| 5630                              | UTILITIES- STATION # 3           | 17,143         | 44,100           | 26,957          | 61.13%        |
| 5640                              | UTILITIES- STATION # 4           | 10,417         | 36,750           | 26,333          | 71.65%        |
| 5650                              | UTILITIES - STATION #5           | 13,003         | 31,500           | 18,497          | 58.72%        |
| 5660                              | UTILITIES-STATION #6             | 11,576         | 26,250           | 14,674          | 55.90%        |
| 5670                              | UTILITIES STATION #7             | 11,194         | 26,460           | 15,266          | 57.69%        |
| 5680                              | UTILITIES STATION #8             | 16,030         | 44,100           | 28,070          | 63.65%        |
| 5685                              | UTILITIES - ASSOC BUILDING       | 8,003          | 21,000           | 12,997          | 61.89%        |
| 5687                              | UTILITIES - TRAINING CENTER      | 42,299         | 110,250          | 67,951          | 61.63%        |
| 5690                              | Utilities - HQ Bldg              | 27,649         | 66,150           | 38,501          | 58.20%        |
| 5692                              | MAINT SHOP UTIL                  | -              | -                | -               | 0.00%         |
| 5694                              | UTILITIES VEH MAINT              | 18,839         | 60,638           | 41,799          | 68.93%        |
| 5696                              | TRASH REMOVAL - ALL STATIONS     | 31,783         | 52,500           | 20,717          | 39.46%        |
| <b>Total Utilities</b>            |                                  | <b>226,394</b> | <b>557,658</b>   | <b>331,264</b>  | <b>59.40%</b> |
| <b>Insurance</b>                  |                                  |                |                  |                 |               |
| 5700                              | INSURANCE                        | -              | 15,000           | 15,000          | 100.00%       |
| 5710                              | CASUALTY/LIAB/VEH/BLD            | 427,937        | 494,006          | 66,069          | 13.37%        |
| 5730                              | WORKERS' COMPENSATION            | 202,064        | 450,000          | 247,936         | 55.10%        |
| 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        | 16,105         | 37,132           | 21,027          | 56.63%        |
| 5750                              | SHORT TERM DISABILITY INSURANCE  | -              | 55,000           | 55,000          | 100.00%       |
| 5751                              | CO HEART & CANCER TRUST          | 57,074         | 25,000           | (32,074)        | -128.30%      |
| <b>Total Insurance</b>            |                                  | <b>731,590</b> | <b>1,181,138</b> | <b>449,548</b>  | <b>38.06%</b> |

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

|                                  |                                          | <b>Actual</b>  | <b>Budget</b>  | <b>Variance</b>  |                  |
|----------------------------------|------------------------------------------|----------------|----------------|------------------|------------------|
| <b>Operations Training</b>       |                                          |                |                |                  |                  |
| 5801                             | TUITION REIMBURSEMENT                    | 14,722         | 55,000         | 40,278           | 73.23%           |
| 5805                             | CERTIFICATION EXPENSES                   | 10,803         | 70,875         | 60,072           | 84.76%           |
| 5810                             | EDUCATION DUES/PUBLICATIONS              | -              | 5,513          | 5,513            | 100.00%          |
| 5811                             | CERTIFICATIONS & RENEWAL                 | 45             | -              | (45)             | 0.00%            |
| 5815                             | TRAINING/CONF SCHOOLS                    | 35,360         | 87,000         | 51,640           | 59.36%           |
| 5816                             | CHIEF STAFF TRAINING/OFFICER DEVELOPMENT | 278            | 40,000         | 39,722           | 99.31%           |
| 5817                             | ACADEMY                                  | 23,702         | 100,000        | 76,298           | 76.30%           |
| 5818                             | PROMOTIONS                               | 20,294         | 35,000         | 14,706           | 42.02%           |
| 5825                             | SAFETY                                   | 3,550          | 14,000         | 10,450           | 74.64%           |
| 5830                             | OFFICE SUPPLIES                          | 4,248          | 6,000          | 1,752            | 29.20%           |
| 5835                             | TRAINING MANUALS                         | 1,356          | 10,000         | 8,644            | 86.44%           |
| 5845                             | TRAINING EQUIPMENT                       | 41,885         | 75,000         | 33,115           | 44.15%           |
| 5850                             | TRAINING REFRESHMENTS                    | 4,336          | 8,000          | 3,664            | 45.80%           |
| <b>Total Operations Training</b> |                                          | <b>160,579</b> | <b>506,388</b> | <b>345,809</b>   | <b>68.29%</b>    |
| <b>Finance</b>                   |                                          |                |                |                  |                  |
| 5914                             | ACCOUNTING CONTRACT                      | 17,854         | 8,650          | (9,204)          | -106.40%         |
| 5916                             | AUDIT                                    | 13,600         | 23,000         | 9,400            | 40.87%           |
| 5952                             | PAYROLL FEES                             | -              | -              | -                | 0.00%            |
| <b>Total Finance</b>             |                                          | <b>31,454</b>  | <b>31,650</b>  | <b>196</b>       | <b>0.62%</b>     |
| <b>Human Resources</b>           |                                          |                |                |                  |                  |
| 5901                             | Human Resources                          | 116,752        | 10,000         | (106,752)        | -1067.52%        |
| <b>Total Human Resources</b>     |                                          | <b>116,752</b> | <b>10,000</b>  | <b>(106,752)</b> | <b>-1067.52%</b> |
| <b>Public Relations</b>          |                                          |                |                |                  |                  |
| 5911                             | PR & Special Events                      | 54,573         | 90,000         | 35,427           | 39.36%           |
| 7180                             | PUBLIC ACADEMIES                         | 696            | 14,000         | 13,304           | 95.03%           |
| <b>Total Public Relations</b>    |                                          | <b>55,269</b>  | <b>104,000</b> | <b>48,731</b>    | <b>46.86%</b>    |
| <b>Wellness</b>                  |                                          |                |                |                  |                  |
| 5903                             | PEER SUPPORT                             | 12,091         | 45,000         | 32,909           | 73.13%           |
| 5904                             | HR/Peer Support                          | -              | -              | -                | 0.00%            |
| 5919                             | WELLNESS GYM EQP                         | 1,133          | 10,000         | 8,867            | 88.67%           |
| 5922                             | PEER FITNESS/WELLNESS                    | 1,201          | 20,000         | 18,799           | 94.00%           |
| 5960                             | REHAB                                    | 6,136          | 8,000          | 1,864            | 23.30%           |
| 5961                             | ADMIN                                    | 1,480          | 9,000          | 7,520            | 83.56%           |
| 5962                             | INTERN PROGRAM                           | -              | 4,000          | 4,000            | 100.00%          |
| 5963                             | WHOOP                                    | -              | 23,000         | 23,000           | 100.00%          |
| 5964                             | PHYSICIAN                                | 19,075         | 10,000         | (9,075)          | -90.75%          |
| 5956                             | DEPARTMENT PHYSICALS                     | -              | 175,000        | 175,000          | 100.00%          |
| <b>Total Wellness</b>            |                                          | <b>41,116</b>  | <b>304,000</b> | <b>262,884</b>   | <b>86.48%</b>    |

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

|                                          |                             | <b>Actual</b>  | <b>Budget</b>    | <b>Variance</b> |               |
|------------------------------------------|-----------------------------|----------------|------------------|-----------------|---------------|
| <b>Information Technology (IT)</b>       |                             |                |                  |                 |               |
| 5257                                     | FLEET SOFTWARE              | 45,350         | 60,000           | 14,650          | 24.42%        |
| 5413                                     | EMS SOFTWARE                | 5,000          | 30,000           | 25,000          | 83.33%        |
| 5847                                     | TRAINING SOFTWARE           | 25,539         | 25,000           | (539)           | -2.16%        |
| 5905                                     | HR SOFTWARE                 | 4,766          | 49,000           | 44,234          | 90.27%        |
| 5915                                     | ACCOUNTING SOFTWARE LICENSE | 17,679         | 35,000           | 17,321          | 49.49%        |
| 5921                                     | SOFTWARE/LICENSES           | 264,788        | 320,000          | 55,212          | 17.25%        |
| 5923                                     | IT Hardware                 | 14,258         | 75,000           | 60,742          | 80.99%        |
| 5925                                     | IT Services                 | 11,491         | 140,000          | 128,509         | 91.79%        |
| 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                     | 7,970          | 17,700           | 9,730           | 54.97%        |
| 7162                                     | FP SOFTWARE                 | 16,737         | 25,000           | 8,263           | 33.05%        |
| 7557                                     | OPERATIONS SOFTWARE         | 2,783          | 80,000           | 77,217          | 96.52%        |
| <b>Total Information Technology (IT)</b> |                             | <b>439,910</b> | <b>969,700</b>   | <b>529,790</b>  | <b>54.63%</b> |
| <b>ACCREDITATION</b>                     |                             |                |                  |                 |               |
| 5994                                     | ACCREDITATION EXPENSES      | 4,489          | 207,742          | 203,253         | 97.84%        |
| 5996                                     | CTE PROGRAM                 | 21,142         | 50,000           | 28,858          | 57.72%        |
| <b>Total ACCREDITATION</b>               |                             | <b>25,631</b>  | <b>257,742</b>   | <b>232,111</b>  | <b>90.06%</b> |
| <b>Other General Expenses</b>            |                             |                |                  |                 |               |
| 5906                                     | ELECTIONS                   | 45,536         | 95,000           | 49,464          | 52.07%        |
| 5908                                     | ATTORNEY FEES               | 51,591         | 103,000          | 51,409          | 49.91%        |
| 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   | 12,317         | 20,000           | 7,683           | 38.42%        |
| 5926                                     | MISC. GENERAL EXPENSE       | 6,365          | 25,000           | 18,635          | 74.54%        |
| 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                  | 23,283         | 50,000           | 26,717          | 53.43%        |
| 5946                                     | OFFICE SUPPLIES             | 5,403          | 14,000           | 8,597           | 61.41%        |
| 5950                                     | MISCELLANOUS EXPENSE        | -              | -                | -               | 0.00%         |
| 5954                                     | OFFICE SPACE RENT           | 23,634         | 50,000           | 26,366          | 52.73%        |
| 5955                                     | SPECIAL PROJECTS            | 77,312         | 50,000           | (27,312)        | -54.62%       |
| 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%         |
| <b>Total Other General Expenses</b>      |                             | <b>630,251</b> | <b>1,103,330</b> | <b>484,564</b>  | <b>43.92%</b> |

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

|                                  |                              | <b>Actual</b>     | <b>Budget</b>     | <b>Variance</b>     |         |
|----------------------------------|------------------------------|-------------------|-------------------|---------------------|---------|
| <b>Debt Service</b>              |                              |                   |                   |                     |         |
| 9921                             | PRINCIPAL- HQ LEASE PURCHASE | -                 | 439,000           | 439,000             | 100.00% |
| 9925                             | PRINCIPAL - HAZMAT VEHICLE   | 58,500            | 58,500            | -                   | 0.00%   |
| 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      | 4,745             | 7,710             | 2,965               | 38.46%  |
| 9936                             | INTEREST - TRAINING CENTER   | 64,103            | 128,205           | 64,102              | 50.00%  |
| <b>Total Debt Service</b>        |                              | 153,775           | 1,126,269         | 972,494             | 86.35%  |
| <b>Total Operating Expenses</b>  |                              | 14,918,374        | 35,203,677        | 20,296,788          | 57.66%  |
| <b>Interfund Transfers</b>       |                              |                   |                   |                     |         |
| 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% |
| <b>Total Interfund Transfers</b> |                              | 4,000,000         | 4,241,500         | 241,500             | 5.69%   |
| <b>Total Expenses</b>            |                              | <b>18,918,374</b> | <b>39,445,177</b> | <b>20,538,288</b>   | 52.07%  |
| <b>Net Income</b>                |                              | <b>18,023,861</b> | <b>1,955,134</b>  | <b>(16,080,212)</b> |         |
| <b>Begin Net Assets</b>          |                              |                   |                   |                     |         |
| 3000                             | FUND BALANCE                 | 20,163,544        | 20,163,544        | -                   | 0.00%   |
| <b>Ending Net Assets</b>         |                              | <b>38,187,405</b> | <b>22,118,678</b> | <b>(16,080,212)</b> | -72.70% |

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

|                                   |                                      | Capital           |                   |                    |                 |
|-----------------------------------|--------------------------------------|-------------------|-------------------|--------------------|-----------------|
|                                   |                                      | Actual            | Budget            | Variance           |                 |
| <b>Revernuess</b>                 |                                      |                   |                   |                    |                 |
| 4110                              | INTEREST INCOME                      | 27,591            | -                 | (27,591)           | 0.00%           |
| 4111                              | INTEREST-CAPITAL FUND                | 95,219            | -                 | (95,219)           | 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%           |
| 4900                              | Unrealized Gain/Loss                 | 6,010             | -                 | (6,010)            | 0.00%           |
|                                   | Anticipated Grant Income             | -                 | -                 | -                  | 0.00%           |
| <b>Total Revenues</b>             |                                      | <b>7,130,144</b>  | <b>15,000,000</b> | <b>7,869,856</b>   |                 |
| <b>Interfund Transfers</b>        |                                      |                   |                   |                    |                 |
| 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%         |
| <b>Total Interfund Transfers</b>  |                                      | <b>4,000,000</b>  | <b>4,100,000</b>  | <b>100,000</b>     |                 |
| <b>Capital Expenditures</b>       |                                      |                   |                   |                    |                 |
| 9100                              | TRUCKS & VEHICLES                    | 285,568           | 1,600,000         | 1,314,432          | 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               | 128,231           | -                 | (128,231)          | 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               | 54,756            | 12,000            | (42,756)           | -356.30%        |
| 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           | 83,318            | 400,000           | 316,682            | 79.17%          |
| <b>Total Capital Expenditures</b> |                                      | <b>1,188,949</b>  | <b>17,883,000</b> | <b>16,694,051</b>  | <b>93.35%</b>   |
| <b>Total Expenses</b>             |                                      | <b>1,188,949</b>  | <b>17,883,000</b> | <b>16,694,051</b>  | <b>93.35%</b>   |
| <b>Net Income</b>                 |                                      | <b>9,941,195</b>  | <b>1,217,000</b>  | <b>(8,724,195)</b> |                 |
| <b>Begin Net Assets</b>           |                                      |                   |                   |                    |                 |
| 3000                              | FUND BALANCE                         | 1,728,868         | 1,728,868         | -                  | 0.00%           |
| <b>Ending Net Assets</b>          |                                      | <b>11,670,063</b> | <b>2,945,868</b>  | <b>(8,724,195)</b> | <b>-296.15%</b> |

**Sourth Adams County Fire Department**  
**Statement of Activities - Impact Fees**  
**For the period ended June 30, 2026**

|                             |                                   | <b>Impact Fee Fund</b> |                  |                 |         |
|-----------------------------|-----------------------------------|------------------------|------------------|-----------------|---------|
|                             |                                   | <b>Actual</b>          | <b>Budget</b>    | <b>Variance</b> |         |
| <b>Revenues</b>             |                                   |                        |                  |                 |         |
| <b>Impact Fees</b>          |                                   |                        |                  |                 |         |
| 4105                        | IMPACT FEES                       | 219,516                | 650,000          | 430,484         | 66.23%  |
|                             | <b>Total Impact Fees</b>          | 219,516                | 650,000          | 430,484         | 66.23%  |
|                             | <b>Total Revenues</b>             | <b>219,516</b>         | <b>650,000</b>   | <b>430,484</b>  | 66.23%  |
| <b>Expenses</b>             |                                   |                        |                  |                 |         |
| <b>Capital Expenditures</b> |                                   |                        |                  |                 |         |
| 6100                        | Transfer to Capital Account       | -                      | 100,000          | 100,000         | 100.00% |
|                             | <b>Total Capital Expenditures</b> | -                      | 100,000          | 100,000         | 100.00% |
|                             | <b>Total Expenses</b>             | -                      | 100,000          | 100,000         | 100.00% |
|                             | <b>Net Income</b>                 | <b>219,516</b>         | <b>550,000</b>   | <b>330,484</b>  | 60.09%  |
| <b>Begin Net Assets</b>     |                                   |                        |                  |                 |         |
| 3000                        | FUND BALANCE                      | 706,406                | 706,406          | 0               |         |
|                             | <b>Ending Net Assets</b>          | <b>925,922</b>         | <b>1,256,406</b> | <b>330,484</b>  | 26.30%  |