

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

		General Fund	Capital Fund	Impact Fee Fund	Fixed Assets	LTD Fund Balance Pension	Total
Assets							
Cash							
1010	KEY BANK	454,571	(144,975)	-	-	-	309,596
1020	COLOTRUST	16,591,140	-	-	-	-	16,591,140
1021	COLOTRUST - VACATION	357,506	-	-	-	-	357,506
1030	CSAFE Capital Fund	-	4,028,415	-	-	-	4,028,415
1031	CSAFE Opp. Reserve	2,518,171	-	-	-	-	2,518,171
1040	BOK Escrow	-	7,000,000	-	-	-	7,000,000
1060	BOK GENERAL FUND	2,465,237	(31,000)	37,224	-	-	2,471,461
1070	BOK P-Card	(57,838)	(513)	-	-	-	(58,351)
1072	Bill.com Money Out Clearing	251	-	-	-	-	251
1075	Undeposited Funds	249	-	-	-	-	249
1300	POOLED CASH	(2,098,561)	1,343,335	755,226	-	-	-
	Total Cash	20,230,726	12,195,262	792,450	-	-	33,218,438
	Total Assets	20,230,726	12,195,262	792,450	-	-	33,218,438
	Total Cash	20,230,726	12,195,262	792,450	-	-	33,218,438
Accounts Receivable							
1200	ACCOUNTS RECEIVABLE	16,188	-	-	-	-	16,188
1260	OTHER RECEIVABLES	22,209	-	-	-	-	22,209
	Total Accounts Receivable	38,397	-	-	-	-	38,397
1220	A/R COUNTY TREASURER	3,736,191	-	-	-	-	3,736,191
	Total Due from County Treasurer	3,736,191	-	-	-	-	3,736,191
1230	PROPERTY TAXES RECEIVABLE	29,951,897	-	-	-	-	29,951,897
	Total Property Taxes Receivable	29,951,897	-	-	-	-	29,951,897
Prepaid Expenses							
1250	PREPAID EXPENSES	131,104	-	-	-	-	131,104
	Total Prepaid Expenses	131,104	-	-	-	-	131,104
Inventory							
1400	INVENTORY	61,202	-	-	-	-	61,202
	Total Inventory	61,202	-	-	-	-	61,202
	Total Accounts Receivable and Current Assets	33,918,791	-	-	-	-	33,918,791
	Total Accounts Receivable and Current Assets	33,918,791	-	-	-	-	33,918,791
Fixed & Other Assets							
Vehicles							
1530	VEHICLES & ACCESSORIES	-	-	-	11,277,587	-	11,277,587
1531	ACCUM DEP - VEHICLES	-	-	-	(4,748,700)	-	(4,748,700)
	Total Vehicles	-	-	-	6,528,887	-	6,528,887
Building & Improvements							
1510	CONSTRUCTION IN PROGRESS	-	-	-	-	-	-
1520	BUILDINGS & IMPROVEMENTS	-	-	-	36,170,039	-	36,170,039
1521	ACCUM DEP - BUILDINGS	-	-	-	(7,548,133)	-	(7,548,133)
	Total Building & Improvements	-	-	-	28,621,906	-	28,621,906
Tools & Equipment							
1540	EQUIPMENT	-	-	-	6,372,757	-	6,372,757
1541	ACCUM DEP - EQUIPMENT	-	-	-	(3,492,754)	-	(3,492,754)
	Total Tools & Equipment	-	-	-	2,880,003	-	2,880,003
Land							
1500	Land	-	-	-	478,247	-	478,247
	Total Land	-	-	-	478,247	-	478,247
Pension Fund Assets							
1801	PENSION FUND DEFERRED OUTFLOWS	-	-	-	-	5,987,320	5,987,320
	Total Pension Fund Assets	-	-	-	-	5,987,320	5,987,320
	Total Fixed & Other Assets	-	-	-	38,509,043	5,987,320	44,496,363
	Total Assets	54,149,517	12,195,262	792,450	38,509,043	5,987,320	111,633,592

		General Fund	Capital Fund	Impact Fee Fund	Fixed Assets	LTD Fund Balance Pension	Total
Liabilities & Net Assets							
Liabilities							
2000	ACCOUNTS PAYABLE	250	-	-	-	-	250
2010	ACCOUNTS PAYABLE-OTHER	222,112	-	-	-	-	222,112
2021	BOK Financial P-Card	-	-	-	-	-	-
2050	PEHP OPERATIONS PAYABLE	(10,409)	-	-	-	-	(10,409)
2060	PEHP ADMIN PAYABLE	(5,948)	-	-	-	-	(5,948)
2090	Union Dues	(20,540)	-	-	-	-	(20,540)
2100	FEDERAL WITHHOLD/TAX	1,200	-	-	-	-	1,200
2110	STATE WITHHOLD/PAYABLE	223	-	-	-	-	223
2120	MEDICARE PAYABLE	(14)	-	-	-	-	(14)
2130	FPPA WITHHOLD/PAYABLE	(117,207)	-	-	-	-	(117,207)
2150	DEFERRED COMP PAYABLE	(41,615)	-	-	-	-	(41,615)
2160	GARNISHMENTS	(1,147)	-	-	-	-	(1,147)
2170	AFLAC INSURANCE	(3,903)	-	-	-	-	(3,903)
2180	DIRECT DEPOSIT LIABILITIES	(484,221)	-	-	-	-	(484,221)
2195	Accrued Payroll	-	-	-	-	-	-
2200	DEFERRED PROPERTY TAX	29,951,897	-	-	-	-	29,951,897
2610	COMPENSATED ABSENCES	-	-	-	-	246,699	246,699
2710	LEASE PURCHASE PAYABLE - BUILDING	-	-	-	-	8,107,000	8,107,000
2730	ACCRUED INTEREST PAYABLE	-	-	-	-	16,838	16,838
2800	PENSION FUND LIABILITY	-	-	-	-	1,958,805	1,958,805
2801	PENSION DEFERRED OUTFLOWS	-	-	-	-	-	-
7462	FLEX SPENDING PAYABLE	(1,662)	-	-	-	353,267	351,605
	Total Liabilities	29,489,016	-	-	-	10,682,609	40,171,625
	Total Liabilities & Net Assets	29,489,016	-	-	-	10,682,609	40,171,625
	Total Liabilities	29,489,016	-	-	-	10,682,609	40,171,625
Net Assets							
Fund Balance							
3000	FUND BALANCE	21,275,337	12,214,172	1,039,964	38,509,043	(4,695,289)	68,343,227
3002	FUND BALANCE-CAPITAL FUND	-	(3,485,305)	-	-	-	(3,485,305)
3003	IMPACT FEE - FUND BALANCE	-	-	(333,558)	-	-	(333,558)
	Other	3,385,164	3,466,395	86,044	-	-	6,937,603
	Total Fund Balance	24,660,501	12,195,262	792,450	38,509,043	(4,695,289)	71,461,967
	Total Net Assets	24,660,501	12,195,262	792,450	38,509,043	(4,695,289)	71,461,967
	Total Liabilities and Net Assets	54,149,517	12,195,262	792,450	38,509,043	5,987,320	111,633,592

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

		Actual	Budget	Variance	
Revenues					
Property Taxes					
4010	REAL ESTATE TAX	13,521,300	32,868,257	19,346,957	58.86%
4011	INTERGOVERNMENTAL TRANSFERS	-	(262,946)	(262,946)	100.00%
4020	REAL ESTATE TAX ABATEMENTS	(1,559)	(350,000)	(348,441)	99.55%
4030	REAL ESTATE TAX - PRIOR YEARS	6,774	-	(6,774)	0.00%
Total Property Taxes		13,526,515	32,255,311	18,728,796	58.06%
Specific Ownership Tax					
4040	SPECIFIC OWNERSHIP TAX	381,443	1,500,000	1,118,557	74.57%
Total Specific Ownership Tax		381,443	1,500,000	1,118,557	
Sales Tax Revenue					
4070	SALES TAX REVENUE	540,616	5,500,000	4,959,384	90.17%
Total Sales Tax Revenue		540,616	5,500,000	4,959,384	
Contract Fleet Service					
4270	CONTRACT FLEET SERVICE	40,177	100,000	59,823	59.82%
Total Contract Fleet Service		40,177	100,000	59,823	
Ambulance Rescue/Billing					
4220	RESCUE BILLING	-	-	-	0.00%
Total Ambulance Rescue/Billing		-	-	-	0.00%
URA TIF Areas					
4060	URA TIF	-	110,000	110,000	100.00%
Total URA TIF Areas		-	110,000	110,000	100.00%
Other Income					
4125	VERIZON LEASE AGREEMENT		17,000	17,000	100.00%
4130	MISCELLANOUS INCOME	77,668	60,000	(17,668)	-29.45%
4210	PLAN REVIEW & OPERATIONAL PERMIT FEES	76,031	450,000	373,969	83.10%
4212	PLAN REVIEW & CONSULTING FEE	93	120,000	119,907	99.92%
4215	STANDBY REVENUE	-	40,000	40,000	
4242	TRANSPORT REVENUE	-	173,000	173,000	
4260	WORKMAN'S COMPENSATION	-	-	-	0.00%
4275	SPECIAL TEAMS REV/REIMB	143,740	125,000	(18,740)	-14.99%
4280	TRAINING CENTER REVENUE	-	-	-	0.00%
Total Other Income		297,532	985,000	687,468	69.79%
Interest					
4050	INT/PENALTY/DELINQ TAX	760	50,000	49,240	98.48%
4110	INTEREST INCOME	155,477	900,000	744,523	82.72%
4105	IMPACT FEES	4,128	-	(4,128)	0.00%
Total Interest		160,365	950,000	789,635	83.12%
Total Revenues		14,946,648	41,400,311	26,453,663	63.90%

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

		<u>Actual</u>	<u>Budget</u>	<u>Variance</u>	
Expenses					
PAYROLL- ADMIN & FIRE PREVENTION					
7100	FIRE PREVENTION & ADMIN	-	-	-	0.00%
7110	FIRE PREV SALARIES	887,540	4,200,000	3,312,460	78.87%
7112	ADMIN EXTRA HOURS WORKED	2,028	12,000	9,972	83.10%
7113	FP EXTRA HOURS WORKED	7,635	45,000	37,365	83.03%
7114	STANDBY EHW	-	40,000	40,000	100.00%
7115	EVENTS EHW	-	28,500	28,500	100.00%
7150	PEHP ADMIN	9,854	43,000	33,146	77.08%
7151	GENERAL ADMIN PENSION EXP	96,639	462,000	365,361	79.08%
7152	GENERAL ADMIN MEDICAL INS.	173,175	567,862	394,687	69.50%
7153	GENERAL ADMIN MEDICARE	12,711	61,727	49,016	79.41%
7154	GENERAL ADMIN d&d INS.	15,242	168,000	152,758	90.93%
7155	FP P.O.S.T	-	5,000	5,000	100.00%
7156	FP - TRAINING/CONF/SCHOOLS	2,102	25,000	22,898	91.59%
7157	ADMIN TRAINING/CONF/SCHOOLS	300	15,000	14,700	98.00%
7158	FP SUPPLIES	711	17,000	16,289	95.82%
7160	FP FIRE INVESTIGATIVE EQ.	458	15,000	14,542	96.95%
7161	FP DUES / MEMBERSHIPS	1,512	8,000	6,488	81.10%
7170	Contract Labor	-	-	-	0.00%
7175	PLAN REVIEW AND CONSULTING	-	120,000	120,000	100.00%
7462	FLEX SPENDING	(3,699)	-	3,699	0.00%
Total Payroll Admin & Fire Prevention		<u>1,206,208</u>	<u>5,833,089</u>	<u>4,626,881</u>	<u>79.32%</u>
Operations Payroll					
7405	VOLUNTEER PROGRAM	813	19,000	18,187	95.72%
7210	SALARIES (FF, BM, VM)	2,799,758	13,500,000	10,700,242	79.26%
7414	OPS EXTRA HOURS WORKED	193,692	945,000	751,308	79.50%
7415	TRAINING EXTRA HOURS WORKED	28,562	216,300	187,738	86.80%
7215	VM EXTRA HOURS WORKED	4,997	25,000	20,003	80.01%
7425	HOLIDAY	-	166,163	166,163	100.00%
7427	STEP UPGRADE PAY	47,184	220,000	172,816	78.55%
7251	PENSION EXPENSE	296,894	1,485,000	1,188,106	80.01%
7252	MEDICAL INS	812,051	2,024,673	1,212,622	59.89%
7253	MEDICARE	43,321	218,551	175,230	80.18%
7460	PEHP OPERATIONS	32,704	136,000	103,296	75.95%
7461	FLEX SPENDING ACCOUNT	356	5,000	4,644	92.88%
7254	DEATH & DISABILITY	107,376	540,000	432,624	80.12%
7510	BOARD MEMBER COMPENSATION	1,500	12,000	10,500	87.50%
7555	SOCIAL SECURITY & MEDICARE BOARD	143	1,000	857	85.70%
Total Operations Payroll		<u>4,369,351</u>	<u>19,513,687</u>	<u>15,144,336</u>	<u>77.61%</u>

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

		<u>Actual</u>	<u>Budget</u>	<u>Variance</u>	
Communications Maintenance					
5110	RM - CONTRACT MAINTENANCE	-	28,000	28,000	100.00%
5120	RADIO PARTS & EQUIP R&M	355	10,000	9,645	96.45%
5130	COMMUNICATIONS EQUIPMENT	-	15,000	15,000	100.00%
5930	ADCOM ASSESSMENT	208,762	913,000	704,238	77.13%
5931	CAD MAINTENANCE FEE	-	25,000	25,000	100.00%
Total Communications Maintenance		<u>209,117</u>	<u>991,000</u>	<u>781,883</u>	<u>78.90%</u>
FLEET MAINTENANCE					
5200	FLEET MAINTENANCE	41,230	250,000	208,770	83.51%
5205	CONTRACT MAINTENANCE	18,796	170,000	151,204	88.94%
5207	THIRD PARTY MAINTENANCE	10,800	100,000	89,200	89.20%
5210	VM - VEHICLE MAINT-MISC	-	-	-	0.00%
5215	VM - GAS & OIL DISTRICT	29,408	190,000	160,592	84.52%
5230	VM - SHOP SUPPLIES	4,474	16,000	11,526	72.04%
5235	VM - TOOLS & EQUIPMENT	3,566	30,000	26,434	88.11%
5240	VM - AERIAL LADDERS/MAINT. TESTING	-	27,000	27,000	100.00%
5245	VM - TRAINING/CONF/SCHOOLS	-	25,000	25,000	100.00%
5250	VM - MEMBERSHIP/CERTIFICATES	140	11,000	10,860	98.73%
5260	INSURANCE DEDUCTIBLES	5,000	35,000	30,000	85.71%
5265	INCIDENTALS	1,285	10,000	8,715	87.15%
Total FLEET MAINTENANCE		<u>114,699</u>	<u>864,000</u>	<u>749,301</u>	<u>86.72%</u>

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

		Actual	Budget	Variance	
Equipment & Supplies					
5335	EXTRICATION TOOLS/MAINT	-	12,000	12,000	100.00%
5347	Bunker Gear Repairs	1,791	20,000	18,209	91.05%
5400	FF EQUIPMENT/SUPPLIES	10,267	150,000	139,733	93.16%
5401	EMS SUPPLIES	17,147	100,000	82,853	82.85%
5402	FF UNIFORMS	12,380	180,000	167,620	93.12%
5405	PERSONAL PROTECTIVE EQUIPMENT	16,659	200,000	183,341	91.67%
5409	NEW HIRE EXPENSES	10,147	50,000	39,853	79.71%
5410	ES - SCBA EQUIPMENT	6,432	25,000	18,568	74.27%
5415	ES - HAZ-MAT SUPPLIES	4,527	25,526	20,999	82.27%
5420	ES - FOAM	-	20,000	20,000	100.00%
5426	SPECIAL TEAMS DEPLOYMENT	(45)	25,000	25,045	100.18%
5430	ES - TECH RESCUE EQUIPMENT	602	30,000	29,398	97.99%
5431	SAFETY EQUIPMENT	-	3,500	3,500	100.00%
5432	BATTALION CHIEFS	-	5,000	5,000	100.00%
5433	WILDLAND TEAM SUPPLIES	15	10,000	9,985	99.85%
5434	INFECTIOUS CONTROL GROUP	-	5,000	5,000	100.00%
5436	SWAT/MEDIC	-	-	-	0.00%
5440	ES - HOSE & NOZZLES	21,593	20,000	(1,593)	-7.97%
5442	ES - STAT. #2 EQUIP/SUPPLIES	671	5,000	4,329	86.58%
5443	STAT. #3 EQUIPMENT/SUPPLIES	1,048	8,000	6,952	86.90%
5444	ES - STAT. #4 EQUIP/SUPPLIES	356	7,000	6,644	94.91%
5445	ES - STAT. #5 EQUIP/SUPPLIES	-	5,000	5,000	100.00%
5446	ES - STAT. #6 EQUIP/SUPPLIES	43	5,000	4,957	99.14%
5447	ES - STAT. #7 EQUIP/SUPPLIES	13	5,000	4,987	99.74%
5448	ES - STAT #8 EQUIP/SUPPLIES	264	5,000	4,736	94.72%
5460	GROUND LADDER R&M	340	30,000	29,660	98.87%
5461	SMALL GAS POWERED TOOLS	-	16,000	16,000	100.00%
5465	HONOR GUARD	-	5,000	5,000	100.00%
Total Equipment & Supplies		104,250	972,026	867,776	89.27%
EMS					
5404	PANDEMIC EXPENSES	-	10,000	10,000	100.00%
5406	EMS PERISHABLES	16,473	175,000	158,527	90.59%
5407	EMS DURABLES	4,029	50,000	45,971	91.94%
5408	MEDICAL DIRECTION	8,750	50,000	41,250	82.50%
5411	EMS TACTICAL	3,549	50,000	46,451	92.90%
5412	EMS TACTICAL AND CERTS	15,676	50,000	34,324	68.65%
5414	EMS CONTRACTS	-	26,000	26,000	100.00%
5416	IMMUNIZATION AND INFECTION CONTROL	-	25,000	25,000	100.00%
Total EMS		48,477	436,000	387,523	88.88%

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

		Actual	Budget	Variance	
Building Maintenance					
5305	EM - COMPRESSOR MAINTENANCE	1,194	12,000	10,806	90.05%
5320	EM - AIR PACK MAINTENANCE	62	40,000	39,938	99.85%
5325	EM - EXTINGUISHER MAINT/TEST	-	6,500	6,500	100.00%
5500	OTHER BUILDING MAINTENANCE	68,952	75,000	6,048	8.06%
5501	BUILDING AND STATION MAINTENANCE	47,587	150,000	102,413	68.28%
5520	BM - STATION GROUNDS MAINT.	1,839	25,000	23,161	92.64%
5530	BM-APPLIANCE REPAIR/REPLACEMENT	8,678	18,000	9,322	51.79%
5540	BM - JANITORIAL SUPPLIES	-	10,000	10,000	100.00%
5545	BM - TOOLS & EQUIPMENT	1,732	9,500	7,768	81.77%
5546	HVAC CLEANING	-	30,000	30,000	100.00%
5550	TRAINING/CONF/SCHOOLS	-	5,000	5,000	100.00%
5555	STATION CLEANING	7,864	35,000	27,136	77.53%
Total Building Maintenance		137,908	416,000	278,092	66.85%
Utilities					
5610	UTILITIES- SUPPORT BUILDING	4,212	11,500	7,288	63.37%
5611	UTILITIES- STATION # 1	-	-	-	0.00%
5620	UTILITIES- STATION # 2	6,978	26,460	19,482	73.63%
5630	UTILITIES- STATION # 3	10,016	44,100	34,084	77.29%
5640	UTILITIES- STATION # 4	5,827	36,750	30,923	84.14%
5650	UTILITIES - STATION #5	6,943	31,500	24,557	77.96%
5660	UTILITIES-STATION #6	6,728	26,250	19,522	74.37%
5670	UTILITIES STATION #7	6,526	26,460	19,934	75.34%
5680	UTILITIES STATION #8	9,580	44,100	34,520	78.28%
5685	UTILITIES - ASSOC BUILDING	4,898	21,000	16,102	76.68%
5687	UTILITIES - TRAINING CENTER	21,728	110,250	88,522	80.29%
5690	Utilities - HQ Bldg	13,412	66,150	52,738	79.72%
5692	MAINT SHOP UTIL	-	-	-	0.00%
5694	UTILITIES VEH MAINT	9,143	60,638	51,495	84.92%
5696	TRASH REMOVAL - ALL STATIONS	16,632	52,500	35,868	68.32%
Total Utilities		122,623	557,658	435,035	78.01%
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	12,187	450,000	437,813	97.29%
5731	WORKERS COMP-DEDUCTIBLES	10,921	55,000	44,079	80.14%
5735	PROPERTY & LIABILITY DEDUCTIBLES	72,558	50,000	(22,558)	-45.12%
5740	COLORADO UNEMPLOYMENT TAX	7,947	37,132	29,185	78.60%
5750	SHORT TERM DISABILITY INSURANCE	-	55,000	55,000	100.00%
5751	CO HEART & CANCER TRUST	-	25,000	25,000	100.00%
Total Insurance		531,550	1,181,138	649,588	55.00%

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

		Actual	Budget	Variance	
Operations Training					
5801	TUITION REIMBURSEMENT	4,866	55,000	50,134	91.15%
5805	CERTIFICATION EXPENSES	10,771	70,875	60,104	84.80%
5810	EDUCATION DUES/PUBLICATIONS	-	5,513	5,513	100.00%
5811	CERTIFICATIONS & RENEWAL	-	-	-	0.00%
5815	TRAINING/CONF SCHOOLS	21,190	87,000	65,810	75.64%
5816	CHIEF STAFF TRAINING/OFFICER DEVELOPMENT	-	40,000	40,000	100.00%
5817	ACADEMY	15,577	100,000	84,423	84.42%
5818	PROMOTIONS	-	35,000	35,000	100.00%
5825	SAFETY	3,307	14,000	10,693	76.38%
5830	OFFICE SUPPLIES	3,258	6,000	2,742	45.70%
5835	TRAINING MANUALS	1,025	10,000	8,975	89.75%
5845	TRAINING EQUIPMENT	20,627	75,000	54,373	72.50%
5850	TRAINING REFRESHMENTS	1,779	8,000	6,221	77.76%
Total Operations Training		82,400	506,388	423,988	83.73%
Finance					
5914	ACCOUNTING CONTRACT	9,028	8,650	(378)	-4.37%
5916	AUDIT	-	23,000	23,000	100.00%
5952	PAYROLL FEES	-	-	-	0.00%
Total Finance		9,028	31,650	22,622	71.48%
Human Resources					
5901	Human Resources	1,639	10,000	8,361	83.61%
Total Human Resources		1,639	10,000	8,361	83.61%
Public Relations					
5911	PR & Special Events	38,168	90,000	51,832	57.59%
7159	LIFE SAFETY EDUCATION	5,502	26,000	20,498	78.84%
7180	PUBLIC ACADEMIES	522	14,000	13,478	96.27%
Total Public Relations		44,192	130,000	85,808	66.01%
Wellness					
5903	PEER SUPPORT	3,599	45,000	41,401	92.00%
5904	HR/Peer Support	-	-	-	0.00%
5919	WELLNESS GYM EQP	635	10,000	9,365	93.65%
5922	PEER FITNESS/WELLNESS	111	20,000	19,889	99.45%
5960	REHAB	3,464	8,000	4,536	56.70%
5961	ADMIN	298	9,000	8,702	96.69%
5962	INTERN PROGRAM	-	4,000	4,000	100.00%
5963	WHOOP	-	23,000	23,000	100.00%
5964	PHYSICIAN	1,603	10,000	8,397	83.97%
5956	DEPARTMENT PHYSICALS	-	175,000	175,000	100.00%
Total Wellness		9,710	304,000	294,290	96.81%

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

		Actual	Budget	Variance	
Information Technology (IT)					
5257	FLEET SOFTWARE	18,070	60,000	41,930	69.88%
5413	EMS SOFTWARE	-	30,000	30,000	100.00%
5847	TRAINING SOFTWARE	14,877	25,000	10,123	40.49%
5905	HR SOFTWARE	-	49,000	49,000	100.00%
5915	ACCOUNTING SOFTWARE LICENSE	63	35,000	34,937	99.82%
5921	SOFTWARE/LICENSES	149,643	320,000	170,357	53.24%
5923	IT Hardware	7,891	75,000	67,109	89.48%
5925	IT Services	10,619	140,000	129,381	92.42%
5927	IT-TRAINING/CONF/SCHOOLS	4,227	15,000	10,773	71.82%
5928	FIRST IN / RADIOS	186	60,000	59,814	99.69%
5929	DATA ANALYTICS SOFTWARE	-	38,000	38,000	100.00%
5941	WEBSITE	3,690	17,700	14,010	79.15%
7162	FP SOFTWARE	16,697	25,000	8,303	33.21%
7557	OPERATIONS SOFTWARE	498	80,000	79,502	99.38%
Total Information Technology (IT)		226,461	969,700	743,239	76.65%
ACCREDITATION					
5994	ACCREDITATION EXPENSES	1,840	207,742	205,902	99.11%
5996	CTE PROGRAM	1,395	50,000	48,605	97.21%
Total ACCREDITATION		3,235	257,742	254,507	98.74%
Other General Expenses					
5906	ELECTIONS	42,231	95,000	52,769	55.55%
5908	ATTORNEY FEES	19,044	103,000	83,956	81.51%
5909	ATTORNEY FEES-SPECIAL	-	10,000	10,000	100.00%
5912	BOARD - CONFERENCE/DUES	-	20,000	20,000	100.00%
5918	PROFESSIONAL SERVICES	7,350	150,000	142,650	95.10%
5920	MEALS & BUSINESS EXPENSES	6,430	20,000	13,570	67.85%
5926	MISC. GENERAL EXPENSE	2,513	25,000	22,487	89.95%
5938	TAX COLLECTION FEE	202,914	483,830	280,916	58.06%
5942	BANK CHARGES	1,355	10,000	8,645	86.45%
5944	TELEPHONES	14,912	50,000	35,088	70.18%
5946	OFFICE SUPPLIES	1,932	14,000	12,068	86.20%
5950	MISCELLANOUS EXPENSE	-	-	-	0.00%
5954	OFFICE SPACE RENT	11,820	50,000	38,180	76.36%
5955	SPECIAL PROJECTS	25,000	50,000	25,000	50.00%
5992	DUES & PUBLICATIONS	1,438	9,800	8,362	85.33%
5995	SACFD ASSOCIATION	-	12,700	12,700	100.00%
Total Other General Expenses		336,939	1,103,330	766,391	69.46%

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

		Actual	Budget	Variance	
Debt Service					
9921	PRINCIPAL- HQ LEASE PURCHASE	-	439,000	439,000	100.00%
9925	PRINCIPAL - HAZMAT VEHICLE	-	58,500	58,500	100.00%
9926	PRINCIPAL - TRAINING CENTER	-	440,000	440,000	100.00%
9931	INTEREST- HQ LEASE PURCHASE	-	52,854	52,854	100.00%
9935	HAZMAT VEHICLE INTEREST	-	7,710	7,710	100.00%
9936	INTEREST - TRAINING CENTER	-	128,205	128,205	100.00%
Total Debt Service		-	1,126,269	1,126,269	100.00%
Interfund Transfers					
8005	TRFR TO CAPITAL	4,000,000	4,000,000	-	0.00%
8010	TRFR TO VOLUNTEER PENSION	-	190,000	190,000	100.00%
8011	TRFR TO OLD HIRE PENSION	-	51,500	51,500	100.00%
Total Interfund Transfers		4,000,000	4,241,500	241,500	5.69%
Total Expenses		11,557,787	39,445,177	27,887,390	70.70%
Net Income		3,388,861	1,955,134	(1,433,727)	
Begin Net Assets					
3000	FUND BALANCE	21,275,338	21,275,338	-	0.00%
Ending Net Assets		24,664,199	23,230,472	(1,433,727)	-6.17%

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

	Capital			
	Actual	Budget	Variance	
Revernuess				
4110 INTEREST INCOME	27,591	-	(27,591)	0.00%
4121 LEASE PURCHASE PROCEEDS - EQ	7,000,000	15,000,000	8,000,000	53.33%
4130 MISCELLANOUS INCOME	824	-	(824)	0.00%
Anticipated Grant Income	-	-	-	0.00%
Total Revenues	7,028,415	15,000,000	7,971,585	
Interfund Transfers				
8005 TRANSFER FROM GENERAL FUND (Revenue)	4,000,000	4,000,000	-	0.00%
8006 TRANSFER FROM IMPACT FUND (I)	-	100,000	100,000	100.00%
Total Interfund Transfers	4,000,000	4,100,000	100,000	
Capital Expenditures				
9100 TRUCKS & VEHICLES	285,586	1,600,000	1,314,414	82.15%
9101 TRUCKS & VEHICLES - STAFF	107,502	95,000	(12,502)	-13.16%
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	575	100,000	99,425	99.43%
SUPPORT BUILDING	-	-	-	0.00%
9501 STATION 1 IMPROVEMENTS	-	15,000,000	15,000,000	100.00%
9502 STATION 2 IMPROVEMENTS	3,700	-	(3,700)	0.00%
9503 STATION 3 IMPROVEMENTS	-	21,000	21,000	100.00%
9505 STATION 5 IMPROVEMENTS	47,696	-	(47,696)	0.00%
9506 STATION 6 IMPROVEMENTS	46,207	12,000	(34,207)	-285.06%
9507 STATION 7 IMPROVEMENTS	46,207	25,000	(21,207)	-84.83%
9520 TRAINING CENTER FULTON ST.	-	35,000	35,000	100.00%
9521 FLEET MAINTENANCE FACILITY	11,336	400,000	388,664	97.17%
Total Capital Expenditures	562,020	17,883,000	17,320,980	96.86%
Total Expenses	562,020	17,883,000	17,320,980	96.86%
Net Income	10,466,395	1,217,000	(9,249,395)	
Begin Net Assets				
3000 FUND BALANCE	1,728,868	1,728,868	-	0.00%
Ending Net Assets	12,195,263	2,945,868	(9,249,395)	-313.98%

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

		Impact Fee Fund			
		Actual	Budget	Variance	
Revenues					
Impact Fees					
4105	IMPACT FEES	86,044	650,000	563,956	86.76%
	Total Impact Fees	86,044	650,000	563,956	86.76%
	Total Revenues	86,044	650,000	563,956	86.76%
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	86,044	550,000	463,956	84.36%
Begin Net Assets					
3000	FUND BALANCE	706,406	706,406	-	
	Ending Net Assets	792,450	1,256,406	463,956	36.93%