Almarante Fire District
Schedule of Revenue, Expenditures, and Changes in Fund Balance
Budget to Actual - General Fund
Year Ended September 30, 2026

	Final	Actual/Original	Final/Amended	Variance Final Budget Positive (Negative)
Revenues:				
Assessment/County Fees	$183,937	$213,586	$183,937	$0
Impact Fees	$15,330	$0	$15,330	$0
Miscellaneous Income	$100	$0	$100	$0
Grants	$545,507	$0	$545,507	$0
Sale of Asset	$27,000	$0	$27,000	$0
Total Revenues	$771,874	$213,586	$771,874	$0
Expenditures:				
Public Safety	$145,239	$205,000	$145,239	$0
Capital outlay	$577,301	$0	$577,301	$0
Debt Service	$22,585	$22,582	$22,585	$0
Total Expenditures	$745,125	$227,582	$745,125	$0
Excess (Deficiency) of Revenue over Expenditures	$26,749	($13,996)	$26,749	$0
Fund Balance, Beginning of Year	$53,541	$53,541	$53,541	$0
Fund Balance, End of Year	$80,290	$39,545	$80,290	$0

Almarante Fire Special District

Statement of Financial Position

As of Sep 30, 2026

	Total
Assets	
Current Assets	
Bank Accounts	
Wells Fargo - General	41,455.17
Wells Fargo - Impact	7,017.80
Total Bank Accounts	**$48,472.97**
Other Current Assets	
Grant Receivable	5,514.53
Inventory	11,077.88
Prepaid Insurance	8,805.21
Total Other Current Assets	**$25,397.62**
Total Current Assets	**$73,870.59**
Fixed Assets	
Accumulated Depreciation	-753,079.83
Building	137,818.47
Equipment	548,508.40
Land	10,016.25
Trucks & Automobiles	1,018,898.66
Total Fixed Assets	**$962,161.95**
Total Assets	**$1,036,032.54**
Liabilities and Equity	
Liabilities	
Current Liabilities	
Other Current Liabilities	
Accrued Interest	2,673.00
Capital Lease Payable	101,985.35
Loan Payable - 1996 Pumper	0.00
Total Other Current Liabilities	**$104,658.35**
Total Current Liabilities	**$104,658.35**
Total Liabilities	**$104,658.35**
Equity	
Unrestricted Net Assets/Fund Balance	375,262.69
Retained Earnings	45,681.82
Net Income	510,429.68
Total Equity	**$931,374.19**
Total Liabilities and Equity	**$1,036,032.54**

Almarante Fire Special District

Statement of Activity
October, 2025-September, 2026

	Total
Revenue	
Assessment	183,936.71
Impact Fees	15,330.10
Miscellaneous	100.00
Sale of Capital Assets	27,000.00
Total Revenue	**$226,366.81**
Gross Profit	**$226,366.81**
Expenditures	
Public Safety	
Bank Fees	168.00
Building Maintenance	12,301.88
Depreciation	114,906.00
Equipment Maintenance	28,581.62
Expendable Equipment	7,635.12
Fees	1,000.87
Fire Fighter Incentives	2,476.00
Fuel	10,469.03
Insurance	35,079.44
Interest	2,799.00
Office & Software	11,295.66
Professional Fees	8,840.98
Station Supplies	9,906.73
Training	4,621.79
Utilities	4,601.20
Vehicle Maintenance	6,760.38
Total for Public Safety	**$261,443.70**
Total Expenditures	**$261,443.70**
Net Operating Revenue	**-$35,076.89**
Other Revenue	
Grants	
Grant 1	460,000.00
Grant 2	58,606.90
Grant 3	12,707.94
Grant 4	3,596.80
Grant 5	5,080.40
Grant 6	5,514.53
Total for Grants	**$545,506.57**
Total Other Revenue	**$545,506.57**
Net Other Revenue	**$545,506.57**
Net Income	**$510,429.68**

ALMARANTE FIRE DISTRICT
FY 2026
GRANTS

THE ALMARANTE FIRE DISCTRICT RECEIVED 5 GRANTS IN FY 2026.

1 STATE OF FLORIDA

FUNDS RECEIVED:	10/27/2025
AMOUNT RECEIVED:	$460,000.00
PURPOSE:	NEW FIRE TRUCK
SPENT:	$460,000.00
SOUTH FLORIDA EMERGENCY VEHICLES CHECK NO. 3248 FOR $460,000.00	
NOTE:	100% GRANT
STATUS:	CLOSED

2 STATE OF FLORIDA

FUNDS RECEIVED:	1/27/2026
AMOUNT RECEIVED:	$58,606.90
PURPOSE:	AIR-PAK X3 PRO SCBA, SNAP-CHANGE CYLINDER, 4-STRAP HARNESS
SPENT:	$58,606.90
INVOICE IN2412074-Tran ID DPAAAMJ4WD FOR $58,606.90	
NOTE:	100% GRANT
STATUS:	CLOSED

3 STATE OF FLORIDA

FUNDS RECEIVED:	3/23/2026
AMOUNT RECEIVED:	$12,707.94
PURPOSE:	ENGINE REPAIRS, ELECTRICAL CHARGER REPLACEMENT
SPENT:	$25,415.88
TRAN ID DPAAAN5XWH FOR $1,634.97	
INVOICE XXXXXX7713-Tran ID DPAAAN9BXW FOR $23,708.91	
NOTE:	50/50 GRANT
STATUS:	CLOSED

4 STATE OF FLORIDA

FUNDS RECEIVED:	5/8/2026
AMOUNT RECEIVED:	$3,596.80
PURPOSE:	NOZZLES, IRELAND RENTAL, TIRES, TOWING
SPENT:	$7,193.61
STRICKLAND TIRE CHECK NO. 3283 FOR $659.28	
IRELAND RENTALS AL SXXXXXXXX5840263 CARD 9455 FOR $434.33	
INVOICE 688-TRAN ID DPAAAOZ02P FOR $5,750.00	
STRICKLAND TIRE CHECK NO. 3285 FOR $350.00	
NOTE:	50/50 GRANT
STATUS:	CLOSED

5 STATE OF FLORIDA

FUNDS RECEIVED:	6/25/2026
AMOUNT RECEIVED:	$5,080.40
PURPOSE:	SHOP SUPPLIES, TRUCK PARTS
SPENT:	$11,077.88
NATIONAL TIRE BROKERS CHECK NO. 1040 FOR $2694.34	
INVOICE XXXXXX5869-TRAN ID DPAAAQP3RA FOR $8,383.54	
NOTE:	50/50 GRANT, DISTRICT PAID ADDITIONAL $458.54, CLASSIFIED AS INVENTORY
STATUS:	CLOSED

6 STATE OF FLORIDA

FUNDS RECEIVED:	OPEN
AMOUNT EXPECTED TO RECEIVED:	$5,514.53
PURPOSE:	VEHICLE REBUILD
SPENT:	$11,029.16
TEN-8 INVOICES $2499.76, SUNBELT INVOICE $435.72	
STRICKLAND TIER $350.00, CJS APPARATUS INVOICES $7743.58	
NOTE:	50/50 GRANT, GRANT IS RECEIVABLE AS OF 09/30/2026
STATUS:	OPEN

ALMARANTE FIRE DISTRICT
FY ENDED 9/30/2026

Governmental Activities:	Beginning Balance	Increase	Decrease	Ending Balance
Capital Assets, not being Depreciated:				
Land	$ 10,016	$ -	$ -	$ 10,016
Total Cost of Capital Assets, not being Depreciated	$ 10,016	$ -	$ -	$ 10,016
Capital Assets, being Depreciated:				
Buildings	$ 126,518	$ 11,300	$ -	$ 137,818
Fire Equipment	$ 478,953	$ 69,556	$ -	$ 548,509
Fire Trucks	$ 642,454	$ 496,445	$ 120,000	$ 1,018,899
Total Cost of Capital Assets, being Depreciated	$ 1,247,925	$ 577,301	$ 120,000	$ 1,705,226
Total Cost of Capital Assets before Depreciation	$ 1,257,941	$ 577,301	$ 120,000	$ 1,715,242
Less Accumulated Depreciation for:				
Buildings	$ 117,982	$ 1,064	$ -	$ 119,046
Fire Equipment	$ 280,096	$ 40,846	$ -	$ 320,941
Fire Trucks	$ 360,096	$ 72,997	$ 120,000	$ 313,093
Total Accumulated Depreciation	$ 758,174	$ 114,906	$ 120,000	$ 753,080
Total Capital Assets being Depreciated, Net	$ 489,751	$ 462,395	$ -	$ 952,146
Governmental Activities Capital Assets, Net	$ 499,767	$ 462,395	$ -	$ 962,162

Depreciation expense included in the Statement of Activities was $114,906.

ALMARANTE FIRE DISTRICT
FY 2026

ASSETS ADDED

ACCOUNT	DATE	ASSET	COST	PAID FOR BY:
FIRE TRUCK	11/13/2025	FIRE TRUCK	$460,000	GRANT 1
FIRE TRUCK	9/30/2026	VEHICLE REBUILD	$11,029	GRANT 6
FIRE TRUCK	3/13/2026	ENGINE REBUILD	$25,416	GRANT 3
			$496,445	
FIRE EQUIPMENT	2/12/2026	AIR-PAKS X3 PRO SCBA AND ASSESSORIES	$58,607	GRANT 2
FIRE EQUIPMENT	4/15/2026	NOZZLES AND ASSESSORIES	$7,194	GRANT 4
FIRE EQUIPMENT	6/2/2026	APPARATUS	$3,755	DISTRICT FUNDED
			$69,556	
BUILDING	4/16/2026	HVAC	$11,300	DISTRICT FUNDED
			$577,301	

NOTE: GRANT 5 WAS USED TO PURCHASE INVENTORY.

ASSETS DISPOSED		PROCEEDS	NBV	GAIN/(LOSS)
3/20/2026	2003 FORD ATTACH	$27,000	$0	$27,000

Almarante Fire District
Depreciation Schedule
FY ENDED 9/30/2026

TYPE	Description	Date In Service	Method	Life	Cost	Depr 25	Acc Depr 25	NBV 25	Depr 26	Acc Depr 26	NBV 26
BUILDINGS	Fire Station	9/30/1989	SL	39	5,000.00	128.21	4,620.73	379.27	128.21	4,748.93	251.07
BUILDINGS	Capital Improvements in 2006-2007	8/20/2007	SL	15	11,719.37	0.00	11,719.37	0.00	0.00	11,719.37	0.00
BUILDINGS	Rennovations to Fire Station	6/3/2008	SL	15	98,322.10	0.00	98,322.10	0.00	0.00	98,322.10	0.00
BUILDINGS	Garage Doors	5/21/2019	SL	15	1,960.00	130.67	914.67	1,045.33	130.67	1,045.33	914.67
BUILDINGS	Resurface Bay Floors	9/5/2019	SL	15	4,485.00	299.00	2,093.00	2,392.00	299.00	2,392.00	2,093.00
BUILDINGS	STORAGE SHEAD	4/25/2023	SL	39	5,032.00	129.03	311.81	4,720.19	129.03	440.84	4,591.16
BUILDINGS	HVAC	4/16/2026	SL	15	11,300.00	0.00	0.00	0.00	376.67	376.67	10,923.33
BUILDINGS Total					137,818.47	686.90	117,981.68	8,536.79	1,063.57	119,045.24	18,773.23
EQUIPMENT	ICOM (Mobile radio)	11/5/1983	SL	5	332.00	0.00	332.00	0.00	0.00	332.00	0.00
EQUIPMENT	Pass Device	11/1/1993	SL	5	40.00	0.00	40.00	0.00	0.00	40.00	0.00
EQUIPMENT	Pass Device	11/1/1993	SL	5	40.00	0.00	40.00	0.00	0.00	40.00	0.00
EQUIPMENT	Pass Device	11/1/1993	SL	5	40.00	0.00	40.00	0.00	0.00	40.00	0.00
EQUIPMENT	Pass Device	11/1/1993	SL	5	40.00	0.00	40.00	0.00	0.00	40.00	0.00
EQUIPMENT	Pass Device	11/1/1993	SL	5	40.00	0.00	40.00	0.00	0.00	40.00	0.00
EQUIPMENT	ISI Viking 2216 PSI SCBA	5/1/2002	SL	5	2,000.00	0.00	2,000.00	0.00	0.00	2,000.00	0.00
EQUIPMENT	ISI Viking 2216 PSI SCBA	5/1/2002	SL	5	2,000.00	0.00	2,000.00	0.00	0.00	2,000.00	0.00
EQUIPMENT	ISI Viking 2216 PSI SCBA	5/1/2002	SL	5	2,000.00	0.00	2,000.00	0.00	0.00	2,000.00	0.00
EQUIPMENT	ISI Viking 2216 PSI SCBA	5/1/2002	SL	5	2,000.00	0.00	2,000.00	0.00	0.00	2,000.00	0.00
EQUIPMENT	MSA Ultra 2216 PSI SCBA	5/1/2002	SL	5	2,000.00	0.00	2,000.00	0.00	0.00	2,000.00	0.00
EQUIPMENT	MSA Ultra 2216 PSI SCBA	5/1/2002	SL	5	2,000.00	0.00	2,000.00	0.00	0.00	2,000.00	0.00
EQUIPMENT	MSA Ultra 2216 PSI SCBA	5/1/2002	SL	5	2,000.00	0.00	2,000.00	0.00	0.00	2,000.00	0.00
EQUIPMENT	MSA Ultra 2216 PSI SCBA	5/1/2002	SL	5	2,000.00	0.00	2,000.00	0.00	0.00	2,000.00	0.00
EQUIPMENT	MSA Ultra 2216 PSI SCBA	5/1/2002	SL	5	2,000.00	0.00	2,000.00	0.00	0.00	2,000.00	0.00
EQUIPMENT	Scott 4.5 4500 PSI SCBA	5/1/2002	SL	5	3,000.00	0.00	3,000.00	0.00	0.00	3,000.00	0.00
EQUIPMENT	Scott 4.5 4500 PSI SCBA	5/1/2002	SL	5	3,000.00	0.00	3,000.00	0.00	0.00	3,000.00	0.00
EQUIPMENT	Scott 4.5 4500 PSI SCBA	5/1/2002	SL	5	3,000.00	0.00	3,000.00	0.00	0.00	3,000.00	0.00
EQUIPMENT	Survivair 2216 PSI SCBA	5/1/2002	SL	5	2,000.00	0.00	2,000.00	0.00	0.00	2,000.00	0.00
EQUIPMENT	Smoke Ejector Elect	3/1/2003	SL	5	50.00	0.00	50.00	0.00	0.00	50.00	0.00
EQUIPMENT	Smoke Ejector Gas	3/1/2003	SL	5	50.00	0.00	50.00	0.00	0.00	50.00	0.00
EQUIPMENT	Generator	1/15/2004	SL	5	2,500.00	0.00	2,500.00	0.00	0.00	2,500.00	0.00
EQUIPMENT	Janesville Bronze Fusion	3/2/2004	SL	5	1,063.00	0.00	1,063.00	0.00	0.00	1,063.00	0.00
EQUIPMENT	Janesville Bronze Fusion	3/2/2004	SL	5	1,063.00	0.00	1,063.00	0.00	0.00	1,063.00	0.00
EQUIPMENT	Janesville Bronze Fusion	3/2/2004	SL	5	1,063.00	0.00	1,063.00	0.00	0.00	1,063.00	0.00
EQUIPMENT	Janesville Bronze Fusion	3/2/2004	SL	5	1,063.00	0.00	1,063.00	0.00	0.00	1,063.00	0.00
EQUIPMENT	Draft Pump 221432 (Donated)	6/30/2004	SL	5	400.00	0.00	400.00	0.00	0.00	400.00	0.00
EQUIPMENT	NAFECO - Bunker Gear	5/5/2005	SL	5	902.15	0.00	902.15	0.00	0.00	902.15	0.00
EQUIPMENT	Jumpsuits - Sunbelt Fire	8/16/2005	SL	5	494.99	0.00	494.99	0.00	0.00	494.99	0.00
EQUIPMENT	Jumpsuits - Sunbelt Fire	9/21/2005	SL	5	3,325.99	0.00	3,325.99	0.00	0.00	3,325.99	0.00
EQUIPMENT	Radios - Falcon Direct	9/21/2005	SL	5	882.00	0.00	882.00	0.00	0.00	882.00	0.00
EQUIPMENT	Jumpsuits - Sunbelt Fire	11/11/2005	SL	5	1,112.16	0.00	1,112.16	0.00	0.00	1,112.16	0.00
EQUIPMENT	Radios - Falcon Direct	12/28/2005	SL	5	438.00	0.00	438.00	0.00	0.00	438.00	0.00
EQUIPMENT	Jumpsuits - Sunbelt Fire	1/13/2006	SL	5	310.20	0.00	310.20	0.00	0.00	310.20	0.00
EQUIPMENT	Radios - Falcon Direct	3/12/2006	SL	5	339.00	0.00	339.00	0.00	0.00	339.00	0.00
EQUIPMENT	Unknown Equipment - Witner Associates	3/12/2006	SL	5	2,247.79	0.00	2,247.79	0.00	0.00	2,247.79	0.00
EQUIPMENT	Bunker Gear - NAFECO	7/1/2006	SL	5	900.00	0.00	900.00	0.00	0.00	900.00	0.00
EQUIPMENT	Radios - Falcon Direct	9/8/2006	SL	5	1,032.68	0.00	1,032.68	0.00	0.00	1,032.68	0.00
EQUIPMENT	Smoke Alarms - Resculite	9/20/2006	SL	5	1,249.00	0.00	1,249.00	0.00	0.00	1,249.00	0.00
EQUIPMENT	CD Pump Train - Fire Protection Publications	11/7/2006	SL	5	524.95	0.00	524.95	0.00	0.00	524.95	0.00
EQUIPMENT	Mabis Multicuff Kit - Emergency Medical Products	11/7/2006	SL	5	206.40	0.00	206.40	0.00	0.00	206.40	0.00
EQUIPMENT	Pulse Oximeter - Emergency Medical Products	11/7/2006	SL	5	395.00	0.00	395.00	0.00	0.00	395.00	0.00
EQUIPMENT	Survivair 2216 Bottle	6/7/2007	SL	5	300.00	0.00	300.00	0.00	0.00	300.00	0.00
EQUIPMENT	Survivair 2216 Bottle	6/7/2007	SL	5	300.00	0.00	300.00	0.00	0.00	300.00	0.00
EQUIPMENT	Survivair 2216 Bottle	6/7/2007	SL	5	300.00	0.00	300.00	0.00	0.00	300.00	0.00
EQUIPMENT	Survivair 2216 Bottle	6/7/2007	SL	5	300.00	0.00	300.00	0.00	0.00	300.00	0.00
EQUIPMENT	Survivair 2216 Bottle	6/7/2007	SL	5	300.00	0.00	300.00	0.00	0.00	300.00	0.00
EQUIPMENT	Survivair 2216 Bottle	6/7/2007	SL	5	300.00	0.00	300.00	0.00	0.00	300.00	0.00
EQUIPMENT	Survivair 2216 Bottle	6/7/2007	SL	5	300.00	0.00	300.00	0.00	0.00	300.00	0.00
EQUIPMENT	Survivair 2216 PSI Inter 508	6/7/2007	SL	5	2,000.00	0.00	2,000.00	0.00	0.00	2,000.00	0.00
EQUIPMENT	Survivair 2216 PSI Inter 509	6/7/2007	SL	5	2,000.00	0.00	2,000.00	0.00	0.00	2,000.00	0.00
EQUIPMENT	Survivair 2216 PSI Inter 510	6/7/2007	SL	5	2,000.00	0.00	2,000.00	0.00	0.00	2,000.00	0.00
EQUIPMENT	Survivair 2216 PSI Inter 513	6/7/2007	SL	5	2,000.00	0.00	2,000.00	0.00	0.00	2,000.00	0.00
EQUIPMENT	Survivair 2216 PSI Inter 514	6/7/2007	SL	5	2,000.00	0.00	2,000.00	0.00	0.00	2,000.00	0.00
EQUIPMENT	Cap Pressure Gage - Sunbelt Fire	6/15/2007	SL	5	149.45	0.00	149.45	0.00	0.00	149.45	0.00
EQUIPMENT	Firegear - Sunbelt Fire	6/15/2007	SL	5	286.07	0.00	286.07	0.00	0.00	286.07	0.00
EQUIPMENT	Hydrant Test Kit - Sunbelt Fire	6/15/2007	SL	5	529.00	0.00	529.00	0.00	0.00	529.00	0.00
EQUIPMENT	Rescue Tools - Rescue Resources	9/14/2007	SL	5	5,216.00	0.00	5,216.00	0.00	0.00	5,216.00	0.00
EQUIPMENT	Badges - Witner Associates Inc	9/24/2007	SL	5	222.95	0.00	222.95	0.00	0.00	222.95	0.00
EQUIPMENT	Bunker Hose & Lights - NAFECO	12/3/2007	SL	5	4,261.82	0.00	4,261.82	0.00	0.00	4,261.82	0.00
EQUIPMENT	Lights	12/26/2007	SL	5	72.18	0.00	72.18	0.00	0.00	72.18	0.00
EQUIPMENT	Fire Extinguisher	2/5/2008	SL	5	140.00	0.00	140.00	0.00	0.00	140.00	0.00
EQUIPMENT	Equipment and Electronics	4/1/2012	SL	5	3,155.14	0.00	3,155.14	0.00	0.00	3,155.14	0.00
EQUIPMENT	Vehicle Equipment	4/1/2012	SL	5	2,065.91	0.00	2,065.91	0.00	0.00	2,065.91	0.00
EQUIPMENT	Thermal Imaging Camera	5/8/2012	SL	5	6,125.00	0.00	6,125.00	0.00	0.00	6,125.00	0.00
EQUIPMENT	Air Packs and Equipment	5/31/2012	SL	5	7,600.00	0.00	7,600.00	0.00	0.00	7,600.00	0.00
EQUIPMENT	Emergency Services Equipment	8/1/2012	SL	5	2,666.54	0.00	2,666.54	0.00	0.00	2,666.54	0.00
EQUIPMENT	Lawnmower	8/8/2012	SL	5	300.00	0.00	300.00	0.00	0.00	300.00	0.00
EQUIPMENT	Honda 5.5 HP Gas Blower	10/13/2013	SL	10	1,474.00	0.00	1,474.00	0.00	0.00	1,474.00	0.00
EQUIPMENT	Rescue Chain Saw with Depth Delimiter	10/17/2013	SL	10	1,335.46	0.00	1,335.46	0.00	0.00	1,335.46	0.00
EQUIPMENT	Light Bar and Siren	3/24/2014	SL	15	1,945.71	129.71	1,491.71	454.00	129.71	1,621.43	324.29

All radio equipment was replaced in 2025 with County owned equipment. All radio equipment was in operable, obsolete, damaged or donated

out of date remove from inventory

Removed from inventory

out of date remove

removed from inventory

out of date remove

no longer in inventory

remove from inventory

out of date remove

remove from inventory

out of date remove from inventory

remove from inventory out of date discarded

All medical supplies provided by Okaloosa EMS, remove from inventory out of date and discarded years ago

All survival bottles expired after 10 years remove from inventory discarded

To this line item

Extinguishers annual expense $1000

Removed from inv inop

EQUIPMENT	Fire Hose	4/1/2014	SL	10	2,100.00	0.00	2,100.00	0.00	0.00	2,100.00	0.00
EQUIPMENT	14 sets SCBA Air Packs, Bottles, Thermal protection	9/17/2014	SL	15	107,065.00	7,137.67	78,811.74	28,253.26	7,137.67	85,949.40	21,115.60
EQUIPMENT	remove all radio equip 2025 Radio equipment	1/7/2016	SL	10	3,122.48	312.25	3,018.40	104.08	104.08	3,122.48	0.00
EQUIPMENT	E55 Light Bar and Siren	12/14/2018	SL	15	3,312.12	220.81	1,545.66	1,766.46	220.81	1,766.46	1,545.66
EQUIPMENT	Remove all mobile radios 2025 Mobile Radios	12/24/2018	SL	10	2,692.80	269.28	1,884.96	807.84	269.28	2,154.24	538.56
EQUIPMENT	PPE Gear	5/28/2019	SL	10	14,346.36	1,434.64	10,042.45	4,303.91	1,434.64	11,477.09	2,869.27
EQUIPMENT	Light Bar and Siren	8/8/2019	SL	10	1,500.00	150.00	1,050.00	450.00	150.00	1,200.00	300.00
EQUIPMENT	Dress Uniforms	9/18/2019	SL	5	5,534.29	0.00	5,534.29	0.00	0.00	5,534.29	0.00
EQUIPMENT	2 DRY SUITS	7/14/2020	SL	10	1,100.00	110.00	577.50	522.50	110.00	687.50	412.50
EQUIPMENT	Radios removed 2025 obsolete RADIOS & ASSESSORIES	9/9/2020	SL	5	2,300.00	421.67	2,300.00	0.00	0.00	2,300.00	0.00
EQUIPMENT	BATTERY TOOL	9/10/2020	SL	5	9,370.00	1,717.83	9,370.00	0.00	0.00	9,370.00	0.00
EQUIPMENT	4 INCH LDH HOSE	9/15/2020	SL	10	11,160.00	1,116.00	5,673.00	5,487.00	1,116.00	6,789.00	4,371.00
EQUIPMENT	Thermal Imaging Camera	2/4/2021	SL	5	1,008.24	201.65	957.83	50.41	50.41	1,008.24	0.00
EQUIPMENT	LED lights & Equip	2/8/2021	SL	5	1,351.20	270.24	1,283.64	67.56	67.56	1,351.20	0.00
EQUIPMENT	Washer/Extractor	4/29/2021	SL	5	5,915.00	1,183.00	5,224.92	690.08	690.08	5,915.00	0.00
EQUIPMENT	NOFD Surplus Equipment	6/28/2021	SL	5	4,230.00	846.00	3,595.50	634.50	634.50	4,230.00	0.00
EQUIPMENT	Dryer	6/30/2021	SL	5	5,410.00	1,082.00	4,598.50	811.50	811.50	5,410.00	0.00
EQUIPMENT	Ten Fire Hoses 100ft long each	9/30/2021	SL	5	5,340.00	1,068.00	4,272.00	1,068.00	1,068.00	5,340.00	0.00
EQUIPMENT	Truck lights, sirens, lightbars, panels, consoles	1/31/2022	SL	10	10,322.30	1,032.23	3,784.84	6,537.46	1,032.23	4,817.07	5,505.23
EQUIPMENT	Tonneau covers, bed slides	3/28/2022	SL	10	5,544.97	554.50	1,940.75	3,604.22	554.50	2,495.25	3,049.72
EQUIPMENT	removed radios 2025 obsolete Portable radios	5/16/2022	SL	5	3,345.00	669.00	2,230.00	1,115.00	669.00	2,899.00	446.00
EQUIPMENT	BT 6.5 power unit with hoses and couplers	5/26/2022	SL	10	5,150.00	515.00	1,716.67	3,433.33	515.00	2,231.67	2,918.33
EQUIPMENT	moke Machine & Super Vac 16" Battery PPV/charge	6/6/2022	SL	10	5,144.00	514.40	1,714.67	3,429.33	514.40	2,229.07	2,914.93
EQUIPMENT	Firefighter coats, pants, boots	6/6/2022	SL	5	9,464.00	1,892.80	6,309.33	3,154.67	1,892.80	8,202.13	1,261.87
EQUIPMENT	4 NXG2 4500 PI VALVE	12/30/2022	SL	10	2,650.00	265.00	728.75	1,921.25	265.00	993.75	1,656.25
EQUIPMENT	PPE Gear	12/30/2022	SL	10	8,248.00	824.80	2,268.20	5,979.80	824.80	3,093.00	5,155.00
EQUIPMENT	NOZZLES	3/29/2023	SL	10	1,602.00	160.20	400.50	1,201.50	160.20	560.70	1,041.30
EQUIPMENT	SCBA	3/29/2023	SL	10	1,411.00	141.10	352.75	1,058.25	141.10	493.85	917.15
EQUIPMENT	HOSES	4/14/2023	SL	10	1,000.00	100.00	241.67	758.33	100.00	341.67	658.33
EQUIPMENT	MONITOR UNITS	4/15/2023	SL	10	7,840.00	784.00	1,894.67	5,945.33	784.00	2,678.67	5,161.33
EQUIPMENT	SCBA ACCESSORIES	5/11/2023	SL	10	1,411.00	141.10	329.23	1,081.77	141.10	470.33	940.67
EQUIPMENT	HOSES 2.5	5/23/2023	SL	10	3,635.00	363.50	848.17	2,786.83	363.50	1,211.67	2,423.33
EQUIPMENT	removed 2025 obsolete Radio equipment	5/26/2023	SL	10	6,427.00	642.70	1,499.63	4,927.37	642.70	2,142.33	4,284.67
EQUIPMENT	NOZ 2.5	5/26/2023	SL	10	1,652.00	165.20	385.47	1,266.53	165.20	550.67	1,101.33
EQUIPMENT	PPE Gear	6/23/2023	SL	10	2,835.00	283.50	637.88	2,197.13	283.50	921.38	1,913.63
EQUIPMENT	Hoses	10/3/2023	SL	10	1,590.50	159.05	318.10	1,272.40	159.05	477.15	1,113.35
EQUIPMENT	Air Bags	11/3/2023	SL	5	5,700.00	1,045.00	2,090.00	3,610.00	1,045.00	3,135.00	2,565.00
EQUIPMENT	Hoses	11/3/2023	SL	10	3,000.00	275.00	550.00	2,450.00	275.00	825.00	2,175.00
EQUIPMENT	Hoses	11/3/2023	SL	10	1,608.76	147.47	294.94	1,313.82	147.47	442.41	1,166.35
EQUIPMENT	Thermal Imager	4/11/2024	SL	5	7,236.71	1,447.34	2,171.01	5,065.70	1,447.34	3,618.36	3,618.36
EQUIPMENT	Light Bar/Tank Indicator	4/11/2024	SL	10	4,728.14	472.81	709.22	4,018.92	472.81	1,182.04	3,546.11
EQUIPMENT	SCBA	4/17/2024	SL	10	2,740.00	274.00	411.00	2,329.00	274.00	685.00	2,055.00
EQUIPMENT	Helmets	9/5/2024	SL	10	2,456.06	245.61	266.07	2,189.99	245.61	511.68	1,944.38
EQUIPMENT	Lock Box	11/14/2024	SL	5	1,522.76	267.00	267.00	1,255.76	304.55	571.56	951.20
EQUIPMENT	Tactical Turnout Bunker Gear	1/13/2025	SL	10	8,177.00	582.47	582.47	7,594.53	817.70	1,400.17	6,776.83
EQUIPMENT	5 Air-Pak pros SCBA 2018 edition	2/3/2025	SL	10	56,899.30	3,725.73	3,725.73	53,173.57	5,689.93	9,415.66	47,483.64
EQUIPMENT	Elkart Shut-off Valves with tips & PPE	7/21/2025	SL	10	20,822.76	405.05	405.05	20,417.71	2,082.28	2,487.32	18,335.44
EQUIPMENT	Fire apparatus tool box	4/16/2025	SL	5	1,625.72	150.55	150.55	1,475.17	325.14	475.69	1,150.03
EQUIPMENT	Unallocated Adjustment to 9/30/2012 balances				-4,483.37	0.00	-1,302.91	-3,180.46	0.00	-1,302.91	-3,180.46
EQUIPMENT	Air-Paks X3 Pro SCBA and assessories	2/12/2026	SL	10	58,607.00	0.00	0.00	0.00	3,907.13	3,907.13	54,699.87
EQUIPMENT	Nozzles and Assessories	4/15/2026	SL	10	7,194.00	0.00	0.00	0.00	359.70	359.70	6,834.30
EQUIPMENT	Apparatus	6/2/2026	SL	5	3,755.00	0.00	0.00	0.00	250.33	250.33	3,504.67
EQUIPMENT Total					548,508.64	35,916.85	280,097.32	198,855.32	40,846.31	320,943.63	227,565.01
FIRE TRUCKS	remove from assets Engine 51 - Ford F-900 1979	9/30/2005	SL	15	10,000.00	0.00	10,000.00	0.00	0.00	10,000.00	0.00
FIRE TRUCKS	Attack 51 - 2003 Ford F-550	9/12/2006	SL	15	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FIRE TRUCKS	Engine 52	7/5/2012	SL	15	10,000.00	666.67	8,611.78	1,388.22	666.67	9,278.45	721.55
FIRE TRUCKS	Less Engine 52 (sold 5/31/2016)				-10,000.00	0.00	0.00	-10,000.00	0.00	0.00	-10,000.00
FIRE TRUCKS	13 Quality Fire Engine - Engine 53 ** (SOLD 8/30/20	9/30/2013	SL	15	50,000.00	3,333.33	40,000.00	10,000.00	3,333.33	43,333.33	6,666.67
FIRE TRUCKS	Engine 53 Repairs (SOLD 8/31/2025)	5/17/2024	SL	15	20,918.49	581.07	1,162.14	19,756.35	581.07	1,743.21	19,175.28
FIRE TRUCKS	Engine 53 (SOLD 8/31/2025)				-70,918.49	0.00	-41,162.14	-29,756.35	0.00	-41,162.14	-29,756.35
FIRE TRUCKS	Engine 52 Deep South	3/3/2016	SL	15	248,000.00	16,533.33	157,066.67	90,933.33	16,533.33	173,600.00	74,400.00
FIRE TRUCKS	Engine 55 1986	2/8/2018	SL	15	7,000.00	0.00	0.00	7,000.00	0.00	0.00	7,000.00
FIRE TRUCKS	Engine 55 1986 Sold	3/18/2024			-7,000.00	0.00	-3,033.34	-3,966.66	0.00	-3,033.34	-3,966.66
FIRE TRUCKS	Chief 51 - Suburban	8/3/2018	SL	5	5,000.00	0.00	5,000.00	0.00	0.00	5,000.00	0.00
FIRE TRUCKS	Less Chief 51 - Suburban totaled in an auto accident	1/10/2022			-5,000.00	0.00	-5,000.00	0.00	0.00	-5,000.00	0.00
FIRE TRUCKS	2022 Ford F-150 command truck #18744	2/9/2022	SL	10	28,920.00	2,892.00	10,604.00	18,316.00	2,892.00	13,496.00	15,424.00
FIRE TRUCKS	2022 Ford F-150 command truck #18745	2/23/2022	SL	10	28,920.00	2,892.00	10,363.00	18,557.00	2,892.00	13,255.00	15,665.00
FIRE TRUCKS	022 Ford F-550 4X4 Brush truck w/300 gal tank/pum	9/30/2022	SL	10	132,160.00	13,216.00	39,648.00	92,512.00	13,216.00	52,864.00	79,296.00
FIRE TRUCKS	1996 Pumper	10/18/2023	SL	15	40,500.00	2,700.00	5,400.00	35,100.00	2,700.00	8,100.00	32,400.00
FIRE TRUCKS	Engine 54 Repairs	5/21/2024	SL	15	7,878.10	218.84	437.67	7,440.43	218.84	656.51	7,221.59
FIRE TRUCKS	Engine 55 Pumper	5/21/2024	SL	15	5,000.00	138.89	277.78	4,722.22	138.89	416.67	4,583.33
FIRE TRUCKS	Engine 55 Pumper Repairs	7/8/2024	SL	15	14,810.00	246.83	493.67	14,316.33	246.83	740.50	14,069.50
FIRE TRUCKS	Engine 55 Repair Parts and Labor	3/18/2025	SL	15	6,265.82	224.31	224.31	6,041.51	417.72	642.03	5,623.79
FIRE TRUCKS	Fire Truck	11/13/2025	SL	15	460,000.00	0.00	0.00	0.00	28,111.11	28,111.11	431,888.89
FIRE TRUCKS	Vehicle Rebuild	9/30/2026	SL	15	11,029.00	0.00	0.00	0.00	61.27	61.27	10,967.73
FIRE TRUCKS	Engine Rebuild	3/13/2026	SL	15	25,416.00	0.00	0.00	0.00	988.40	988.40	24,427.60
FIRE TRUCKS Total					1,018,898.92	43,643.27	240,093.53	282,360.39	72,997.47	313,091.00	705,807.92
LAND	Land - Fire Station - 3710 Old California Road	1/16/1984	N/A	0	600.00	0.00	0.00	600.00	0.00	0.00	600.00
LAND	Land - Highway 602	10/3/1997	N/A	0	4,500.00	0.00	0.00	4,500.00	0.00	0.00	4,500.00
LAND	Land - N Hwy 85 Laurel Hill, FL	2/10/2025	N/A	0	4,916.25	0.00	0.00	4,916.25	0.00	0.00	4,916.25
LAND Total					10,016.25	0.00	0.00	10,016.25	0.00	0.00	10,016.25
Grand Total					1,715,242.28	80,247.03	638,172.53	499,768.75	114,907.34	753,079.87	962,162.41

Almarante Fire District
Prepaid Insurance at 9/30/2026
FY2026

Adjustments needed:	Debit	Credit
to record prepaid insurance at 9/30/2026	DR	CR
Prepaid insurance		9,779.57
Insurance expense	9,779.57	

The following is from an audit of the insurance policies:

Coggins insurance Volunteer Firemen's Insurance Services (VFIS) Auto policy and multi peril policy	
Annual premium	17,128.87
for 12 months 2/5/2026 to 2/5/2027	12
Monthly cost	1,427.41
Times 4 months prepaid at 9/30/2026	4
Prepaid Insurance at 9/30/2026	**5,709.62**
Coggins Insurance- Florida Workers Compensation Joint Underwriters Association (FWCJUA)	
Policy # 6FR13UB-4223B90-0-21	
Annual premium for Workers compensation	3,377.00
for 12 months 9/1/2026 to 9/1/2027	12
Monthly cost	281.42
Times 11 months prepaid at 9/30/2026	11
Prepaid Insurance at 9/30/2026	**3,095.58**
Grand total prepaid insurance at 9/30/2026	**8,805.21**

Almarante Fire District
Debt at 9/30/2026
FY2026

Adjustments needed:		Debit	Credit
TO RECORD PAYMENT		DR	CR
	Capital Lease Payable		4,206.00
	Interest expense	4,206.00	
TO ACCRUE INTEREST AS OF 09/30/2026			
	Interest expense (9 MONTHS)		2,907.00
	Accrued interest	2,907.00	

ACCRUED INTEREST 9 MONTHS @ $297 MONTH		2,673.00
	ACCRUED INTEREST BALANCE	5,580.00
	ACCRUED INTEREST S/B	2,673.00
	DIFFERENCE/ADJUSTMENT	2,907.00

DUE DATE	PAYMENT	INTEREST	PRINCIPLE	BALANCE	
1/15/2026	22585	4206	18379	101985	
1/15/2027	22585	3565	19020	82965	9 MONTHS INTEREST
1/15/2028	22585	2899	19686	63279	
1/15/2029	22585	2212	20373	42906	
1/15/2030	22585	1500	21085	21821	
1/15/2031	22585	763	21821	0	
	135510	15145	120364		