

Tightwad Fire Protection District

BALANCE SHEET

As of August 31, 2024

	TOTAL
ASSETS	
Current Assets	
Bank Accounts	
1000 General Fund	0.00
1001 Checking	66,051.04
1002 Petty Cash	343.32
1005 Pre-2018 Checking	0.00
1006 Security Deposits	500.00
Total 1000 General Fund	66,894.36
Total Bank Accounts	\$66,894.36
Accounts Receivable	
1010 Delinquent Property Taxes	2,809.35
1011 Delinquent Personal Property Taxes	4,042.57
1012 Delinquent Real Estate Property Taxes	6,515.66
Total 1010 Delinquent Property Taxes	13,367.58
Total Accounts Receivable	\$13,367.58
Other Current Assets	\$634.00
Total Current Assets	\$80,895.94
Fixed Assets	\$726,136.39
TOTAL ASSETS	\$807,032.33
LIABILITIES AND EQUITY	\$807,032.33

Note

Petty Cash is only \$200.00. The extra \$143.32 showing in the Petty Cash accounts needs to be reconciled. (Per Monte Olsen prior to 2022)

\$2,809.35 showing for 1010 Delinquent Property Taxes is actually Accounts Receivable from Fire Recovery USA--the CPA is researching why the amount shows up on the wrong line on the report

Tightwad Fire Protection District

Budget vs. Actuals: 2024 Budget - FY24 P&L

January - August, 2024

	TOTAL				
	ACTUAL	BUDGET	OVER BUDGET	REMAINING	% OF BUDGET
Revenue					
4000 Donations Received					
4001 Cash Donations		800.00	-800.00	800.00	
4002 Grants Received		1,000.00	-1,000.00	1,000.00	
4003 In-Kind Donations		466.64	-466.64	466.64	
Total 4000 Donations Received		2,266.64	-2,266.64	2,266.64	
4010 Interest Earned	76.44	6.64	69.80	-69.80	1,151.20 %
4012 Merchandise Sales	20.00		20.00	-20.00	
4014 Miscellaneous Revenue	24.23		24.23	-24.23	
4017 Service Fees		3,333.36	-3,333.36	3,333.36	
4018 Candidate Filing Fees	500.00		500.00	-500.00	
4020 Tax Revenue					
4022 Financial Institutions Tax		6.64	-6.64	6.64	
4024 Property Taxes					
4024G 2022	245.31	666.64	-421.33	421.33	36.80 %
4024H 2023		30,964.64	-30,964.64	30,964.64	
4024I 2024	51,780.12	10,879.36	40,900.76	-40,900.76	475.95 %
Total 4024 Property Taxes	52,025.43	42,510.64	9,514.79	-9,514.79	122.38 %
4030 Sales Tax	20,572.67	28,000.00	-7,427.33	7,427.33	73.47 %
Total 4020 Tax Revenue	72,598.10	70,517.28	2,080.82	-2,080.82	102.95 %
Total Revenue	\$73,218.77	\$76,123.92	\$ -2,905.15	\$2,905.15	96.18 %
Cost of Goods Sold					
5000 Cost of Goods Sold		66.64	-66.64	66.64	
Total Cost of Goods Sold	\$0.00	\$66.64	\$ -66.64	\$66.64	0.00%
GROSS PROFIT	\$73,218.77	\$76,057.28	\$ -2,838.51	\$2,838.51	96.27 %
Expenditures					
6000 Administrative Expenditures					
6001 Advertising and Marketing	645.00	666.64	-21.64	21.64	96.75 %
6002 Billing and Collection Services		666.64	-666.64	666.64	
6003 Computers		133.36	-133.36	133.36	
6004 Elections	1,234.86	333.36	901.50	-901.50	370.43 %
6005 Insurance	12,468.00	6,666.64	5,801.36	-5,801.36	187.02 %
6007 Memberships		333.36	-333.36	333.36	
6008 Office Expense		666.64	-666.64	666.64	
Total 6000 Administrative Expenditures	14,347.86	9,466.64	4,881.22	-4,881.22	151.56 %
6010 Facility Expenditures					
6011 Building and Grounds		2,000.00	-2,000.00	2,000.00	
6012 Building Improvement Supplies		666.64	-666.64	666.64	
6013 Electricity	2,423.18	2,133.36	289.82	-289.82	113.59 %
6014 Furniture, Fixtures, and Appliances Supplies		333.36	-333.36	333.36	
6015 Internet	647.60	800.00	-152.40	152.40	80.95 %
6017 Propane Gas	1,864.50	2,000.00	-135.50	135.50	93.23 %

Tightwad Fire Protection District

Budget vs. Actuals: 2024 Budget - FY24 P&L

January - August, 2024

	TOTAL				
	ACTUAL	BUDGET	OVER BUDGET	REMAINING	% OF BUDGET
6019 Telephone	255.78	266.64	-10.86	10.86	95.93 %
6020 Trash Removal		200.00	-200.00	200.00	
6021 Water		100.00	-100.00	100.00	
Total 6010 Facility Expenditures	5,191.06	8,500.00	-3,308.94	3,308.94	61.07 %
6025 Human Resources					
6026 Benefits	2,092.00	1,333.36	758.64	-758.64	156.90 %
6027 Employee Relations	866.00	500.00	366.00	-366.00	173.20 %
6028 Training		2,000.00	-2,000.00	2,000.00	
6029 Workers Compensation Insurance	1,966.00	1,666.64	299.36	-299.36	117.96 %
Total 6025 Human Resources	4,924.00	5,500.00	-576.00	576.00	89.53 %
6030 Legal and Professional Services					
6031 Accounting	529.20	5,000.00	-4,470.80	4,470.80	10.58 %
6032 Consulting	33,920.00	10,000.00	23,920.00	-23,920.00	339.20 %
6033 Legal	4,000.00	3,333.36	666.64	-666.64	120.00 %
6034 Medical Direction		1,600.00	-1,600.00	1,600.00	
6035 Secretarial		800.00	-800.00	800.00	
Total 6030 Legal and Professional Services	38,449.20	20,733.36	17,715.84	-17,715.84	185.45 %
6040 Operational Expenditures					
6041 Clothing and PPE	100.00	2,000.00	-1,900.00	1,900.00	5.00 %
6042 Communications		1,333.36	-1,333.36	1,333.36	
6043 Emergency Medical Services (EMS)	2,677.29	400.00	2,277.29	-2,277.29	669.32 %
6044 Fire		1,333.36	-1,333.36	1,333.36	
6045 Fuel	1,312.52	2,000.00	-687.48	687.48	65.63 %
6046 Maintenance and Repairs	10,481.20	4,000.00	6,481.20	-6,481.20	262.03 %
Total 6040 Operational Expenditures	14,571.01	11,066.72	3,504.29	-3,504.29	131.67 %
6053 Tax Collection Costs					
6054 Property Tax		1,533.36	-1,533.36	1,533.36	
6055 Sale Tax		280.00	-280.00	280.00	
Total 6053 Tax Collection Costs		1,813.36	-1,813.36	1,813.36	
Total Expenditures	\$77,483.13	\$57,080.08	\$20,403.05	\$ -20,403.05	135.74 %
NET OPERATING REVENUE	\$ -4,264.36	\$18,977.20	\$ -23,241.56	\$23,241.56	-22.47 %
Other Expenditures					
8000 Capital Expenditures					
8002 Durable Goods		3,333.36	-3,333.36	3,333.36	
8003 Equipment Purchases					
8004 Electronic Equipment		666.64	-666.64	666.64	
Total 8003 Equipment Purchases		666.64	-666.64	666.64	
8010 Land and Buildings					
8011 Building Improvements		666.64	-666.64	666.64	
Total 8010 Land and Buildings		666.64	-666.64	666.64	
Total 8000 Capital Expenditures		4,666.64	-4,666.64	4,666.64	

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Budget vs. Actuals: 2024 Budget - FY24 P&L

January - August, 2024

	TOTAL				
	ACTUAL	BUDGET	OVER BUDGET	REMAINING	% OF BUDGET
8040 Late Fees or Finance Charges	20.00		20.00	-20.00	
Total Other Expenditures	\$20.00	\$4,666.64	\$ -4,646.64	\$4,646.64	0.43 %
NET OTHER REVENUE	\$ -20.00	\$ -4,666.64	\$4,646.64	\$ -4,646.64	0.43 %
NET REVENUE	\$ -4,284.36	\$14,310.56	\$ -18,594.92	\$18,594.92	-29.94 %

Note