

Tightwad Fire Protection District

BALANCE SHEET

As of December 19, 2024

| | TOTAL |
|---|----------------------|
| ASSETS | |
| Current Assets | |
| Bank Accounts | |
| 1000 General Fund | 0.00 |
| 1001 Checking | 19,002.22 |
| 1002 Petty Cash | 343.32 |
| 1005 Pre-2018 Checking | 0.00 |
| 1006 Security Deposits | 500.00 |
| Total 1000 General Fund | 19,845.54 |
| Total Bank Accounts | \$19,845.54 |
| 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 | \$33,847.12 |
| Fixed Assets | \$726,136.39 |
| TOTAL ASSETS | \$759,983.51 |
| LIABILITIES AND EQUITY | |
| Liabilities | |
| Current Liabilities | |
| Accounts Payable | \$654.75 |
| Credit Cards | \$ -12,984.48 |
| Total Current Liabilities | \$ -12,329.73 |
| Total Liabilities | \$ -12,329.73 |
| Equity | \$772,313.24 |
| TOTAL LIABILITIES AND EQUITY | \$759,983.51 |

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 - December 2024

| | TOTAL | | | |
|---|---------------------|---------------------|----------------------|-----------------|
| | ACTUAL | BUDGET | OVER BUDGET | % OF BUDGET |
| Revenue | | | | |
| 4000 Donations Received | | | | |
| 4001 Cash Donations | | 1,200.00 | -1,200.00 | |
| 4002 Grants Received | | 1,500.00 | -1,500.00 | |
| 4003 In-Kind Donations | | 700.00 | -700.00 | |
| Total 4000 Donations Received | | 3,400.00 | -3,400.00 | |
| 4010 Interest Earned | 105.81 | 10.00 | 95.81 | 1,058.10 % |
| 4012 Merchandise Sales | 20.00 | | 20.00 | |
| 4014 Miscellaneous Revenue | 33.22 | | 33.22 | |
| 4017 Service Fees | | 5,000.00 | -5,000.00 | |
| 4018 Candidate Filing Fees | 500.00 | | 500.00 | |
| 4020 Tax Revenue | | | | |
| 4022 Financial Institutions Tax | | 10.00 | -10.00 | |
| 4024 Property Taxes | | | | |
| 4024G 2022 | 245.31 | 1,000.00 | -754.69 | 24.53 % |
| 4024H 2023 | | 46,447.00 | -46,447.00 | |
| 4024I 2024 | 53,479.96 | 16,319.00 | 37,160.96 | 327.72 % |
| 4024J 2025 | 13,479.22 | | 13,479.22 | |
| Total 4024 Property Taxes | 67,204.49 | 63,766.00 | 3,438.49 | 105.39 % |
| 4030 Sales Tax | 32,539.14 | 42,000.00 | -9,460.86 | 77.47 % |
| Total 4020 Tax Revenue | 99,743.63 | 105,776.00 | -6,032.37 | 94.30 % |
| Total Revenue | \$100,402.66 | \$114,186.00 | \$ -13,783.34 | 87.93 % |
| Cost of Goods Sold | | | | |
| 5000 Cost of Goods Sold | | 100.00 | -100.00 | |
| Total Cost of Goods Sold | \$0.00 | \$100.00 | \$ -100.00 | 0.00% |
| GROSS PROFIT | \$100,402.66 | \$114,086.00 | \$ -13,683.34 | 88.01 % |
| Expenditures | | | | |
| 6000 Administrative Expenditures | | | | |
| 6001 Advertising and Marketing | 961.00 | 1,000.00 | -39.00 | 96.10 % |
| 6002 Billing and Collection Services | | 1,000.00 | -1,000.00 | |
| 6003 Computers | | 200.00 | -200.00 | |
| 6004 Elections | 1,234.86 | 500.00 | 734.86 | 246.97 % |
| 6005 Insurance | 12,468.00 | 10,000.00 | 2,468.00 | 124.68 % |
| 6007 Memberships | | 500.00 | -500.00 | |
| 6008 Office Expense | | 1,000.00 | -1,000.00 | |
| Total 6000 Administrative Expenditures | 14,663.86 | 14,200.00 | 463.86 | 103.27 % |
| 6010 Facility Expenditures | | | | |
| 6011 Building and Grounds | 31,392.97 | 3,000.00 | 28,392.97 | 1,046.43 % |
| 6012 Building Improvement Supplies | | 1,000.00 | -1,000.00 | |
| 6013 Electricity | 3,247.81 | 3,200.00 | 47.81 | 101.49 % |
| 6014 Furniture, Fixtures, and Appliances Supplies | | 500.00 | -500.00 | |
| 6015 Internet | 971.40 | 1,200.00 | -228.60 | 80.95 % |

Tightwad Fire Protection District

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

January - December 2024

| | TOTAL | | | |
|---|----------------------|--------------------|----------------------|-------------------|
| | ACTUAL | BUDGET | OVER BUDGET | % OF BUDGET |
| 6017 Propane Gas | 2,512.25 | 3,000.00 | -487.75 | 83.74 % |
| 6019 Telephone | 337.97 | 400.00 | -62.03 | 84.49 % |
| 6020 Trash Removal | | 300.00 | -300.00 | |
| 6021 Water | | 150.00 | -150.00 | |
| Total 6010 Facility Expenditures | 38,462.40 | 12,750.00 | 25,712.40 | 301.67 % |
| 6025 Human Resources | | | | |
| 6026 Benefits | 2,092.00 | 2,000.00 | 92.00 | 104.60 % |
| 6027 Employee Relations | 1,096.90 | 750.00 | 346.90 | 146.25 % |
| 6028 Training | | 3,000.00 | -3,000.00 | |
| 6029 Workers Compensation Insurance | 1,966.00 | 2,500.00 | -534.00 | 78.64 % |
| Total 6025 Human Resources | 5,154.90 | 8,250.00 | -3,095.10 | 62.48 % |
| 6030 Legal and Professional Services | | | | |
| 6031 Accounting | 793.80 | 7,500.00 | -6,706.20 | 10.58 % |
| 6032 Consulting | 33,920.00 | 15,000.00 | 18,920.00 | 226.13 % |
| 6033 Legal | 15,119.89 | 5,000.00 | 10,119.89 | 302.40 % |
| 6034 Medical Direction | | 2,400.00 | -2,400.00 | |
| 6035 Secretarial | | 1,200.00 | -1,200.00 | |
| Total 6030 Legal and Professional Services | 49,833.69 | 31,100.00 | 18,733.69 | 160.24 % |
| 6040 Operational Expenditures | 18.00 | | 18.00 | |
| 6041 Clothing and PPE | 15,184.02 | 3,000.00 | 12,184.02 | 506.13 % |
| 6042 Communications | | 2,000.00 | -2,000.00 | |
| 6043 Emergency Medical Services (EMS) | 2,677.29 | 600.00 | 2,077.29 | 446.22 % |
| 6044 Fire | | 2,000.00 | -2,000.00 | |
| 6045 Fuel | 1,340.82 | 3,000.00 | -1,659.18 | 44.69 % |
| 6046 Maintenance and Repairs | 11,946.82 | 6,000.00 | 5,946.82 | 199.11 % |
| Total 6040 Operational Expenditures | 31,166.95 | 16,600.00 | 14,566.95 | 187.75 % |
| 6053 Tax Collection Costs | | | | |
| 6054 Property Tax | | 2,300.00 | -2,300.00 | |
| 6055 Sale Tax | | 420.00 | -420.00 | |
| Total 6053 Tax Collection Costs | | 2,720.00 | -2,720.00 | |
| Total Expenditures | \$139,281.80 | \$85,620.00 | \$53,661.80 | 162.67 % |
| NET OPERATING REVENUE | \$ -38,879.14 | \$28,466.00 | \$ -67,345.14 | -136.58 % |
| Other Expenditures | | | | |
| 8000 Capital Expenditures | | | | |
| 8002 Durable Goods | | 5,000.00 | -5,000.00 | |
| 8003 Equipment Purchases | 10,136.21 | | 10,136.21 | |
| 8004 Electronic Equipment | | 1,000.00 | -1,000.00 | |
| Total 8003 Equipment Purchases | 10,136.21 | 1,000.00 | 9,136.21 | 1,013.62 % |
| 8010 Land and Buildings | | | | |
| 8011 Building Improvements | | 1,000.00 | -1,000.00 | |
| Total 8010 Land and Buildings | | 1,000.00 | -1,000.00 | |

Tightwad Fire Protection District

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

January - December 2024

| | TOTAL | | | |
|--|--------------------|-------------------|-------------------|-----------------|
| | ACTUAL | BUDGET | OVER BUDGET | % OF BUDGET |
| Total 8000 Capital Expenditures | 10,136.21 | 7,000.00 | 3,136.21 | 144.80 % |
| 8040 Late Fees or Finance Charges | 20.00 | | 20.00 | |
| Total Other Expenditures | \$10,156.21 | \$7,000.00 | \$3,156.21 | 145.09 % |
| NET OTHER REVENUE | \$ -10,156.21 | \$ -7,000.00 | \$ -3,156.21 | 145.09 % |
| NET REVENUE | \$ -49,035.35 | \$21,466.00 | \$ -70,501.35 | -228.43 % |