

# Tightwad Fire Protection District

## BALANCE SHEET

As of May 31, 2024

	TOTAL
<b>ASSETS</b>	
Current Assets	
Bank Accounts	
1000 General Fund	0.00
1001 Checking	67,633.20
1002 Petty Cash	343.32
1005 Pre-2018 Checking	0.00
1006 Security Deposits	500.00
<b>Total 1000 General Fund</b>	<b>68,476.52</b>
<b>Total Bank Accounts</b>	<b>\$68,476.52</b>
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
<b>Total 1010 Delinquent Property Taxes</b>	<b>13,367.58</b>
<b>Total Accounts Receivable</b>	<b>\$13,367.58</b>
Other Current Assets	<b>\$634.00</b>
<b>Total Current Assets</b>	<b>\$82,478.10</b>
Fixed Assets	<b>\$726,136.39</b>
<b>TOTAL ASSETS</b>	<b>\$808,614.49</b>
<b>LIABILITIES AND EQUITY</b>	
Liabilities	<b>\$ -5,295.29</b>
Equity	<b>\$813,909.78</b>
<b>TOTAL LIABILITIES AND EQUITY</b>	<b>\$808,614.49</b>

**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	REMAINING	% OF BUDGET
<b>Revenue</b>					
4000 Donations Received					
4001 Cash Donations		1,200.00	-1,200.00	1,200.00	
4002 Grants Received		1,500.00	-1,500.00	1,500.00	
4003 In-Kind Donations		700.00	-700.00	700.00	
<b>Total 4000 Donations Received</b>		<b>3,400.00</b>	<b>-3,400.00</b>	<b>3,400.00</b>	
4010 Interest Earned	72.28	10.00	62.28	-62.28	722.80 %
4012 Merchandise Sales	20.00		20.00	-20.00	
4014 Miscellaneous Revenue	9.34		9.34	-9.34	
4017 Service Fees		5,000.00	-5,000.00	5,000.00	
4018 Candidate Filing Fees	500.00		500.00	-500.00	
4020 Tax Revenue					
4022 Financial Institutions Tax		10.00	-10.00	10.00	
4024 Property Taxes					
4024G 2022	245.31	1,000.00	-754.69	754.69	24.53 %
4024H 2023	44,766.19	46,447.00	-1,680.81	1,680.81	96.38 %
4024I 2024	5,020.24	16,319.00	-11,298.76	11,298.76	30.76 %
<b>Total 4024 Property Taxes</b>	<b>50,031.74</b>	<b>63,766.00</b>	<b>-13,734.26</b>	<b>13,734.26</b>	<b>78.46 %</b>
4030 Sales Tax	12,973.33	42,000.00	-29,026.67	29,026.67	30.89 %
<b>Total 4020 Tax Revenue</b>	<b>63,005.07</b>	<b>105,776.00</b>	<b>-42,770.93</b>	<b>42,770.93</b>	<b>59.56 %</b>
<b>Total Revenue</b>	<b>\$63,606.69</b>	<b>\$114,186.00</b>	<b>\$ -50,579.31</b>	<b>\$50,579.31</b>	<b>55.70 %</b>
<b>Cost of Goods Sold</b>					
5000 Cost of Goods Sold		100.00	-100.00	100.00	
<b>Total Cost of Goods Sold</b>	<b>\$0.00</b>	<b>\$100.00</b>	<b>\$ -100.00</b>	<b>\$100.00</b>	<b>0.00%</b>
<b>GROSS PROFIT</b>	<b>\$63,606.69</b>	<b>\$114,086.00</b>	<b>\$ -50,479.31</b>	<b>\$50,479.31</b>	<b>55.75 %</b>
<b>Expenditures</b>					
6000 Administrative Expenditures					
6001 Advertising and Marketing	474.00	1,000.00	-526.00	526.00	47.40 %
6002 Billing and Collection Services		1,000.00	-1,000.00	1,000.00	
6003 Computers		200.00	-200.00	200.00	
6004 Elections	1,124.36	500.00	624.36	-624.36	224.87 %
6005 Insurance	12,468.00	10,000.00	2,468.00	-2,468.00	124.68 %
6007 Memberships		500.00	-500.00	500.00	
6008 Office Expense		1,000.00	-1,000.00	1,000.00	
<b>Total 6000 Administrative Expenditures</b>	<b>14,066.36</b>	<b>14,200.00</b>	<b>-133.64</b>	<b>133.64</b>	<b>99.06 %</b>
6010 Facility Expenditures					
6011 Building and Grounds		3,000.00	-3,000.00	3,000.00	
6012 Building Improvement Supplies		1,000.00	-1,000.00	1,000.00	
6013 Electricity	1,952.80	3,200.00	-1,247.20	1,247.20	61.03 %
6014 Furniture, Fixtures, and Appliances Supplies		500.00	-500.00	500.00	
6015 Internet	485.70	1,200.00	-714.30	714.30	40.48 %
6017 Propane Gas	1,864.50	3,000.00	-1,135.50	1,135.50	62.15 %

# Tightwad Fire Protection District

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

January - December 2024

	TOTAL				
	ACTUAL	BUDGET	OVER BUDGET	REMAINING	% OF BUDGET
6019 Telephone	158.20	400.00	-241.80	241.80	39.55 %
6020 Trash Removal		300.00	-300.00	300.00	
6021 Water		150.00	-150.00	150.00	
<b>Total 6010 Facility Expenditures</b>	<b>4,461.20</b>	<b>12,750.00</b>	<b>-8,288.80</b>	<b>8,288.80</b>	<b>34.99 %</b>
6025 Human Resources					
6026 Benefits	2,092.00	2,000.00	92.00	-92.00	104.60 %
6027 Employee Relations		750.00	-750.00	750.00	
6028 Training		3,000.00	-3,000.00	3,000.00	
6029 Workers Compensation Insurance	-333.00	2,500.00	-2,833.00	2,833.00	-13.32 %
<b>Total 6025 Human Resources</b>	<b>1,759.00</b>	<b>8,250.00</b>	<b>-6,491.00</b>	<b>6,491.00</b>	<b>21.32 %</b>
6030 Legal and Professional Services					
6031 Accounting	396.90	7,500.00	-7,103.10	7,103.10	5.29 %
6032 Consulting	33,920.00	15,000.00	18,920.00	-18,920.00	226.13 %
6033 Legal	3,000.00	5,000.00	-2,000.00	2,000.00	60.00 %
6034 Medical Direction		2,400.00	-2,400.00	2,400.00	
6035 Secretarial		1,200.00	-1,200.00	1,200.00	
<b>Total 6030 Legal and Professional Services</b>	<b>37,316.90</b>	<b>31,100.00</b>	<b>6,216.90</b>	<b>-6,216.90</b>	<b>119.99 %</b>
6040 Operational Expenditures					
6041 Clothing and PPE	100.00	3,000.00	-2,900.00	2,900.00	3.33 %
6042 Communications		2,000.00	-2,000.00	2,000.00	
6043 Emergency Medical Services (EMS)	2,677.29	600.00	2,077.29	-2,077.29	446.22 %
6044 Fire		2,000.00	-2,000.00	2,000.00	
6045 Fuel	893.80	3,000.00	-2,106.20	2,106.20	29.79 %
6046 Maintenance and Repairs	10,430.05	6,000.00	4,430.05	-4,430.05	173.83 %
<b>Total 6040 Operational Expenditures</b>	<b>14,101.14</b>	<b>16,600.00</b>	<b>-2,498.86</b>	<b>2,498.86</b>	<b>84.95 %</b>
6053 Tax Collection Costs					
6054 Property Tax		2,300.00	-2,300.00	2,300.00	
6055 Sale Tax		420.00	-420.00	420.00	
<b>Total 6053 Tax Collection Costs</b>		<b>2,720.00</b>	<b>-2,720.00</b>	<b>2,720.00</b>	
<b>Total Expenditures</b>	<b>\$71,704.60</b>	<b>\$85,620.00</b>	<b>\$ -13,915.40</b>	<b>\$13,915.40</b>	<b>83.75 %</b>
<b>NET OPERATING REVENUE</b>	<b>\$ -8,097.91</b>	<b>\$28,466.00</b>	<b>\$ -36,563.91</b>	<b>\$36,563.91</b>	<b>-28.45 %</b>
Other Expenditures					
8000 Capital Expenditures					
8002 Durable Goods		5,000.00	-5,000.00	5,000.00	
8003 Equipment Purchases					
8004 Electronic Equipment		1,000.00	-1,000.00	1,000.00	
<b>Total 8003 Equipment Purchases</b>		<b>1,000.00</b>	<b>-1,000.00</b>	<b>1,000.00</b>	
8010 Land and Buildings					
8011 Building Improvements		1,000.00	-1,000.00	1,000.00	
<b>Total 8010 Land and Buildings</b>		<b>1,000.00</b>	<b>-1,000.00</b>	<b>1,000.00</b>	
<b>Total 8000 Capital Expenditures</b>		<b>7,000.00</b>	<b>-7,000.00</b>	<b>7,000.00</b>	

# Tightwad Fire Protection District

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

January - December 2024

	TOTAL				
	ACTUAL	BUDGET	OVER BUDGET	REMAINING	% OF BUDGET
<b>Total Other Expenditures</b>	<b>\$0.00</b>	<b>\$7,000.00</b>	<b>\$ -7,000.00</b>	<b>\$7,000.00</b>	<b>0.00%</b>
NET OTHER REVENUE	\$0.00	\$ -7,000.00	\$7,000.00	\$ -7,000.00	0.00 %
NET REVENUE	\$ -8,097.91	\$21,466.00	\$ -29,563.91	\$29,563.91	-37.72 %

Note