

# Statement of Assets, Liabilities, and Fund Balances

## Tightwad Fire Protection District

As of December 31, 2025

DISTRIBUTION ACCOUNT	TOTAL
<b>Assets</b>	
Current Assets	
Bank Accounts	
1000 General Fund	\$0.00
1001 Checking	21,055.08
1002 Petty Cash	343.32
1005 Pre-2018 Checking	0.00
1006 Security Deposits	500.00
<b>Total for 1000 General Fund</b>	<b>\$21,898.40</b>
<b>Total for Bank Accounts</b>	<b>\$21,898.40</b>
Accounts Receivable	
1010 Delinquent Property Taxes	
1011 Delinquent Personal Property Taxes	3,310.72
1012 Delinquent Real Estate Property Taxes	7,247.51
<b>Total for 1010 Delinquent Property Taxes</b>	<b>\$10,558.23</b>
<b>Total for Accounts Receivable</b>	<b>\$10,558.23</b>
Other Current Assets	
1099 Prepaid Expenses	2,578.06
<b>Total for Other Current Assets</b>	<b>\$2,578.06</b>
<b>Total for Current Assets</b>	<b>\$35,034.69</b>
Fixed Assets	
1510 Apparatus	273,537.52
1520 Buildings and Land	\$183,400.69
1529 Building Improvements	10,662.37
<b>Total for 1520 Buildings and Land</b>	<b>\$194,063.06</b>
1530 Durable Goods	13,518.08
1540 Equipment	
1542 Communications Equipment	31,492.24
1546 Furniture, Fixtures, and Appliances	44,178.07
1548 Portable Equipment	169,347.42
<b>Total for 1540 Equipment</b>	<b>\$245,017.73</b>
<b>Total for Fixed Assets</b>	<b>\$726,136.39</b>
<b>Total for Assets</b>	<b>\$761,171.08</b>

# Statement of Assets, Liabilities, and Fund Balances

## Tightwad Fire Protection District

As of December 31, 2025

DISTRIBUTION ACCOUNT	TOTAL
Liabilities and Equity	
Liabilities	
Current Liabilities	
Credit Cards	
P-Card Control Account	-\$79.95
P-Card Fire Chief	-9,485.59
P-Card PO-Sec-CoR	-348.93
P-Card Special Master	516.14
P-Card Treasurer	-6,255.25
<b>Total for P-Card Control Account</b>	<b>-\$15,653.58</b>
<b>Total for Credit Cards</b>	<b>-\$15,653.58</b>
<b>Total for Current Liabilities</b>	<b>-\$15,653.58</b>
Long-term Liabilities	
2030 Leases Payable	72,000.00
<b>Total for Long-term Liabilities</b>	<b>\$72,000.00</b>
<b>Total for Liabilities</b>	<b>\$56,346.42</b>
Equity	
3006 Retained Earnings Fixed Asset offset	726,136.39
3005 Retained Earnings	41,408.50
Net Income	-62,720.23
<b>Total for Equity</b>	<b>\$704,824.66</b>
<b>Total for Liabilities and Equity</b>	<b>\$761,171.08</b>

# Tightwad Fire Protection District

## Budget vs. Actuals: 2025 Budget - FY25 P&L

January - December 2025

	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	17,060.38	17,000.00	60.38	-60.38	100.36 %
4003 In-Kind Donations		700.00	-700.00	700.00	
<b>Total 4000 Donations Received</b>	<b>17,060.38</b>	<b>18,900.00</b>	<b>-1,839.62</b>	<b>1,839.62</b>	<b>90.27 %</b>
4010 Interest Earned	211.14	75.00	136.14	-136.14	281.52 %
4012 Merchandise Sales		20.00	-20.00	20.00	
4014 Miscellaneous Revenue	13.43	50.00	-36.57	36.57	26.86 %
4017 Service Fees	273.00	5,000.00	-4,727.00	4,727.00	5.46 %
4018 Candidate Filing Fees	100.00	0.00	100.00	-100.00	
4020 Tax Revenue		0.00	0.00	0.00	
4024 Property Taxes		0.00	0.00	0.00	
4024G 2022		0.00	0.00	0.00	
4024H 2023		0.00	0.00	0.00	
4024I 2024	3,607.67	47,135.00	-43,527.33	43,527.33	7.65 %
4024J 2025	41,965.74	12,409.00	29,556.74	-29,556.74	338.19 %
4024K 2026	9,431.18		9,431.18	-9,431.18	
<b>Total 4024 Property Taxes</b>	<b>55,004.59</b>	<b>59,544.00</b>	<b>-4,539.41</b>	<b>4,539.41</b>	<b>92.38 %</b>
4030 Sales Tax		27,879.00	-27,879.00	27,879.00	
4030B 2024	1,851.38		1,851.38	-1,851.38	
4030C 2025	40,344.26		40,344.26	-40,344.26	
<b>Total 4030 Sales Tax</b>	<b>42,195.64</b>	<b>27,879.00</b>	<b>14,316.64</b>	<b>-14,316.64</b>	<b>151.35 %</b>
<b>Total 4020 Tax Revenue</b>	<b>97,200.23</b>	<b>87,423.00</b>	<b>9,777.23</b>	<b>-9,777.23</b>	<b>111.18 %</b>
<b>Total Revenue</b>	<b>\$114,858.18</b>	<b>\$111,468.00</b>	<b>\$3,390.18</b>	<b>\$ -3,390.18</b>	<b>103.04 %</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>\$114,858.18</b>	<b>\$111,368.00</b>	<b>\$3,490.18</b>	<b>\$ -3,490.18</b>	<b>103.13 %</b>
<b>Expenditures</b>					
6000 Administrative Expenditures		0.00	0.00	0.00	
6001 Advertising and Marketing	2,877.07	2,100.00	777.07	-777.07	137.00 %
6002 Billing and Collection Services		1,000.00	-1,000.00	1,000.00	
6003 Computers	1,174.68	200.00	974.68	-974.68	587.34 %
6004 Elections	73.00	0.00	73.00	-73.00	
6005 Insurance	14,135.50	14,000.00	135.50	-135.50	100.97 %
6008 Memberships		500.00	-500.00	500.00	
6009 Office Expense	15.60	1,000.00	-984.40	984.40	1.56 %
<b>Total 6000 Administrative Expenditures</b>	<b>18,275.85</b>	<b>18,800.00</b>	<b>-524.15</b>	<b>524.15</b>	<b>97.21 %</b>
6010 Facility Expenditures		0.00	0.00	0.00	
6011 Building and Grounds	650.95	3,000.00	-2,349.05	2,349.05	21.70 %
6012 Building Improvement Supplies	14.99	1,000.00	-985.01	985.01	1.50 %

# Tightwad Fire Protection District

## Budget vs. Actuals: 2025 Budget - FY25 P&L

January - December 2025

	TOTAL				
	ACTUAL	BUDGET	OVER BUDGET	REMAINING	% OF BUDGET
6013 Electricity	3,668.10	3,500.00	168.10	-168.10	104.80 %
6014 Furniture, Fixtures, and Appliances Supplies	2,362.94	2,712.94	-350.00	350.00	87.10 %
6015 Internet	1,081.38	1,200.00	-118.62	118.62	90.12 %
6017 Propane Gas	4,189.37	4,500.00	-310.63	310.63	93.10 %
6019 Telephone	525.83	595.00	-69.17	69.17	88.37 %
6020 Trash Removal	843.00	480.00	363.00	-363.00	175.63 %
6021 Water	90.50	150.00	-59.50	59.50	60.33 %
<b>Total 6010 Facility Expenditures</b>	<b>13,427.06</b>	<b>17,137.94</b>	<b>-3,710.88</b>	<b>3,710.88</b>	<b>78.35 %</b>
6025 Human Resources		0.00	0.00	0.00	
6026 Benefits	1,552.00	3,000.00	-1,448.00	1,448.00	51.73 %
6027 Employee Relations	273.68	800.00	-526.32	526.32	34.21 %
6028 Training	966.20	5,000.00	-4,033.80	4,033.80	19.32 %
6029 Workers Compensation Insurance	225.00	2,500.00	-2,275.00	2,275.00	9.00 %
<b>Total 6025 Human Resources</b>	<b>3,016.88</b>	<b>11,300.00</b>	<b>-8,283.12</b>	<b>8,283.12</b>	<b>26.70 %</b>
6030 Legal and Professional Services		0.00	0.00	0.00	
6031 Accounting	793.80	2,000.00	-1,206.20	1,206.20	39.69 %
6032 Consulting		0.00	0.00	0.00	
6033 Legal	6,300.00	10,000.00	-3,700.00	3,700.00	63.00 %
6034 Medical Direction		0.00	0.00	0.00	
6035 Secretarial		1,200.00	-1,200.00	1,200.00	
<b>Total 6030 Legal and Professional Services</b>	<b>7,093.80</b>	<b>13,200.00</b>	<b>-6,106.20</b>	<b>6,106.20</b>	<b>53.74 %</b>
6040 Operational Expenditures		0.00	0.00	0.00	
6041 Clothing and PPE	6,268.17	6,300.00	-31.83	31.83	99.49 %
6042 Communications	1,242.94	2,500.00	-1,257.06	1,257.06	49.72 %
6043 Emergency Medical Services (EMS)	411.99	1,000.00	-588.01	588.01	41.20 %
6044 Fire	2,895.70	3,150.00	-254.30	254.30	91.93 %
6045 Fuel	1,173.61	3,000.00	-1,826.39	1,826.39	39.12 %
6046 Maintenance and Repairs	6,894.82	10,000.00	-3,105.18	3,105.18	68.95 %
<b>Total 6040 Operational Expenditures</b>	<b>18,887.23</b>	<b>25,950.00</b>	<b>-7,062.77</b>	<b>7,062.77</b>	<b>72.78 %</b>
6053 Tax Collection Costs					
6054 Property Taxes		2,500.00	-2,500.00	2,500.00	
6055 Sale Tax		500.00	-500.00	500.00	
<b>Total 6053 Tax Collection Costs</b>		<b>3,000.00</b>	<b>-3,000.00</b>	<b>3,000.00</b>	
6056 Travel	534.17	450.00	84.17	-84.17	118.70 %
<b>Total Expenditures</b>	<b>\$61,234.99</b>	<b>\$89,837.94</b>	<b>\$ -28,602.95</b>	<b>\$28,602.95</b>	<b>68.16 %</b>
<b>NET OPERATING REVENUE</b>	<b>\$53,623.19</b>	<b>\$21,530.06</b>	<b>\$32,093.13</b>	<b>\$ -32,093.13</b>	<b>249.06 %</b>
Other Expenditures					
8000 Capital Expenditures					
8010 Apparatus	33,211.82	33,250.00	-38.18	38.18	99.89 %
8020 Land and Buildings					
8029 Building Improvements		0.00	0.00	0.00	
<b>Total 8020 Land and Buildings</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	

# Tightwad Fire Protection District

## Budget vs. Actuals: 2025 Budget - FY25 P&L

January - December 2025

	TOTAL				
	ACTUAL	BUDGET	OVER BUDGET	REMAINING	% OF BUDGET
8030 Durable Goods		5,000.00	-5,000.00	5,000.00	
8040 Equipment Purchases					
8042 Communications	47,309.60	46,000.00	1,309.60	-1,309.60	102.85 %
8044 Electronic Equipment		1,000.00	-1,000.00	1,000.00	
8046 Furniture, Fixtures, and Appliances	9,999.00	11,000.00	-1,001.00	1,001.00	90.90 %
8048 Portable Equipment	24,134.60	24,200.00	-65.40	65.40	99.73 %
<b>Total 8040 Equipment Purchases</b>	<b>81,443.20</b>	<b>82,200.00</b>	<b>-756.80</b>	<b>756.80</b>	<b>99.08 %</b>
<b>Total 8000 Capital Expenditures</b>	<b>114,655.02</b>	<b>120,450.00</b>	<b>-5,794.98</b>	<b>5,794.98</b>	<b>95.19 %</b>
8095 Unknown Expenses		0.00	0.00	0.00	
<b>Total Other Expenditures</b>	<b>\$114,655.02</b>	<b>\$120,450.00</b>	<b>\$ -5,794.98</b>	<b>\$5,794.98</b>	<b>95.19 %</b>
NET OTHER REVENUE	<b>\$ -114,655.02</b>	<b>\$ -120,450.00</b>	<b>\$5,794.98</b>	<b>\$ -5,794.98</b>	<b>95.19 %</b>
NET REVENUE	<b>\$ -61,031.83</b>	<b>\$ -98,919.94</b>	<b>\$37,888.11</b>	<b>\$ -37,888.11</b>	<b>61.70 %</b>