Tightwad Fire Protection District

Statement of Assets, Liabilities, and Fund Balances

As of September 30, 2026

	TOTAL
ASSETS	
Current Assets	
Bank Accounts	
1000 General Fund	0.00
1001 Checking	10,551.90
1002 Petty Cash	343.32
1005 Pre-2018 Checking	0.00
1006 Security Deposits	0.00
Total 1000 General Fund	**10,895.22**
Total Bank Accounts	**$10,895.22**
Accounts Receivable	
1010 Delinquent Property Taxes	1,237.26
1011 Delinquent Personal Property Taxes	4,042.57
1012 Delinquent Real Estate Property Taxes	6,515.66
Total 1010 Delinquent Property Taxes	**11,795.49**
Total Accounts Receivable	**$11,795.49**
Other Current Assets	
1015 Inventory Asset	634.00
1099 Prepaid Expenses	181.56
Total Other Current Assets	**$815.56**
Total Current Assets	**$23,506.27**
Fixed Assets	
1510 Apparatus	273,537.52
1520 Buildings and Land	183,400.69
1529 Building Improvements	10,662.37
Total 1520 Buildings and Land	**194,063.06**
1530 Durable Goods	13,518.08

Tightwad Fire Protection District

Statement of Assets, Liabilities, and Fund Balances

As of September 30, 2026

	TOTAL
1540 Equipment	
1542 Communications Equipment	31,492.24
1546 Furniture, Fixtures, and Appliances	44,178.07
1548 Portable Equipment	169,347.42
Total 1540 Equipment	**245,017.73**
Total Fixed Assets	**$726,136.39**
TOTAL ASSETS	**$749,642.66**
LIABILITIES AND EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2015 Accounts Payable (A/P)	2,681.33
Total Accounts Payable	**$2,681.33**
Credit Cards	
P-Card Control Account	-79.95
P-Card Fire Chief	-9,318.60
P-Card PO-Sec-CoR	-208.93
P-Card Special Master	553.14
P-Card Treasurer	-7,619.45
Total P-Card Control Account	**-16,673.79**
Total Credit Cards	**$ -16,673.79**
Total Current Liabilities	**$ -13,992.46**
Long-Term Liabilities	
2030 Leases Payable	44,000.00
Total Long-Term Liabilities	**$44,000.00**
Total Liabilities	**$30,007.54**
Equity	
3000 Opening Balance Equity	0.00
3005 Retained Earnings	-22,234.71
3006 Retained Earnings Fixed Asset offset	726,136.39
Net Revenue	15,733.44
Total Equity	**$719,635.12**
TOTAL LIABILITIES AND EQUITY	**$749,642.66**

Note

Petty Cash account needs to be reconciled--there is only $200 in Petty cash

Amount 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

2026 Budget vs. Actuals

January - September, 2026

	TOTAL				
	ACTUAL	BUDGET	OVER BUDGET	REMAINING	% OF BUDGET
Revenue					
4000 Donations Received					
4001 Cash Donations		0.00	0.00	0.00	
4002 Grants Received	8,742.90	9,000.00	-257.10	257.10	97.14 %
4003 In-Kind Donations		600.00	-600.00	600.00	
Total 4000 Donations Received	**8,742.90**	**9,600.00**	**-857.10**	**857.10**	**91.07 %**
4010 Interest Earned	114.40	400.00	-285.60	285.60	28.60 %
4012 Merchandise Sales	29.84	20.00	9.84	-9.84	149.20 %
4014 Miscellaneous Revenue		50.00	-50.00	50.00	
4017 Service Fees		1,800.00	-1,800.00	1,800.00	
4020 Tax Revenue					
4024 Property Taxes					
4024I 2024	929.43	1,000.00	-70.57	70.57	92.94 %
4024J 2025	47,876.98	46,200.00	1,676.98	-1,676.98	103.63 %
4024K 2026	127.06	11,550.00	-11,422.94	11,422.94	1.10 %
Total 4024 Property Taxes	**48,933.47**	**58,750.00**	**-9,816.53**	**9,816.53**	**83.29 %**
4030 Sales Tax					
4030C 2025	2,501.92	2,500.00	1.92	-1.92	100.08 %
4030D 2026	26,234.17	42,000.00	-15,765.83	15,765.83	62.46 %
Total 4030 Sales Tax	**28,736.09**	**44,500.00**	**-15,763.91**	**15,763.91**	**64.58 %**
Total 4020 Tax Revenue	**77,669.56**	**103,250.00**	**-25,580.44**	**25,580.44**	**75.22 %**
Total Revenue	**$86,556.70**	**$115,120.00**	**$ -28,563.30**	**$28,563.30**	**75.19 %**
Cost of Goods Sold					
5000 Cost of Goods Sold		15.00	-15.00	15.00	
Total Cost of Goods Sold	**$0.00**	**$15.00**	**$ -15.00**	**$15.00**	**0.00%**
GROSS PROFIT	**$86,556.70**	**$115,105.00**	**$ -28,548.30**	**$28,548.30**	**75.20 %**
Expenditures					
6000 Administrative Expenditures					
6001 Advertising and Marketing	1,389.00	2,000.00	-611.00	611.00	69.45 %
6002 Billing and Collection Services	250.00	0.00	250.00	-250.00	
6003 Computers	592.39	770.00	-177.61	177.61	76.93 %
6005 Insurance	13,782.00	13,782.00	0.00	0.00	100.00 %
6006 Interest Paid		0.00	0.00	0.00	
6007 Lease Expenses		0.00	0.00	0.00	
6008 Memberships	690.00	665.00	25.00	-25.00	103.76 %
6009 Office Expense	365.25	200.00	165.25	-165.25	182.63 %
Total 6000 Administrative Expenditures	**17,068.64**	**17,417.00**	**-348.36**	**348.36**	**98.00 %**
6010 Facility Expenditures					
6011 Building and Grounds		600.00	-600.00	600.00	

Tightwad Fire Protection District

2026 Budget vs. Actuals

January - September, 2026

	TOTAL				
	ACTUAL	BUDGET	OVER BUDGET	REMAINING	% OF BUDGET
6012 Building Improvement Supplies		600.00	-600.00	600.00	
6013 Electricity	2,757.65	2,400.00	357.65	-357.65	114.90 %
6014 Furniture, Fixtures, and Appliances Supplies	2,396.50	2,896.00	-499.50	499.50	82.75 %
6015 Internet	748.55	1,000.00	-251.45	251.45	74.86 %
6017 Propane Gas	1,484.47	4,000.00	-2,515.53	2,515.53	37.11 %
6019 Telephone	377.48	600.00	-222.52	222.52	62.91 %
6020 Trash Removal	621.00	880.00	-259.00	259.00	70.57 %
6021 Water	59.01	150.00	-90.99	90.99	39.34 %
Total 6010 Facility Expenditures	**8,444.66**	**13,126.00**	**-4,681.34**	**4,681.34**	**64.34 %**
6025 Human Resources					
6026 Benefits	1,552.00	2,000.00	-448.00	448.00	77.60 %
6027 Employee Relations	1,014.52	1,200.00	-185.48	185.48	84.54 %
6028 Training		2,500.00	-2,500.00	2,500.00	
6029 Workers Compensation Insurance	1,301.00	2,500.00	-1,199.00	1,199.00	52.04 %
Total 6025 Human Resources	**3,867.52**	**8,200.00**	**-4,332.48**	**4,332.48**	**47.16 %**
6030 Legal and Professional Services					
6031 Accounting	632.10	850.00	-217.90	217.90	74.36 %
6032 Consulting	549.00		549.00	-549.00	
6033 Legal	3,600.00	3,600.00	0.00	0.00	100.00 %
6035 Secretarial	1,509.68	1,510.00	-0.32	0.32	99.98 %
Total 6030 Legal and Professional Services	**6,290.78**	**5,960.00**	**330.78**	**-330.78**	**105.55 %**
6038 Miscellaneous Expenditures	-1,500.00	-3,300.00	1,800.00	-1,800.00	45.45 %
6040 Operational Expenditures					
6041 Clothing and PPE	16,066.99	22,500.00	-6,433.01	6,433.01	71.41 %
6042 Communications		1,000.00	-1,000.00	1,000.00	
6043 Emergency Medical Services (EMS)		500.00	-500.00	500.00	
6044 Fire	19,241.27	20,500.00	-1,258.73	1,258.73	93.86 %
6045 Fuel	910.20	1,500.00	-589.80	589.80	60.68 %
6046 Maintenance and Repairs	1,875.18	5,000.00	-3,124.82	3,124.82	37.50 %
Total 6040 Operational Expenditures	**38,093.64**	**51,000.00**	**-12,906.36**	**12,906.36**	**74.69 %**
6053 Tax Collection Costs					
6054 Property Taxes	73.00	100.00	-27.00	27.00	73.00 %
6055 Sale Tax		0.00	0.00	0.00	
Total 6053 Tax Collection Costs	**73.00**	**100.00**	**-27.00**	**27.00**	**73.00 %**
6056 Travel	260.02	2,000.00	-1,739.98	1,739.98	13.00 %
Total Expenditures	**$72,598.26**	**$94,503.00**	**$ -21,904.74**	**$21,904.74**	**76.82 %**
NET OPERATING REVENUE	**$13,958.44**	**$20,602.00**	**$ -6,643.56**	**$6,643.56**	**67.75 %**
Other Expenditures					
8000 Capital Expenditures					
8020 Land and Buildings					

Tightwad Fire Protection District

2026 Budget vs. Actuals

January - September, 2026

	TOTAL				
	ACTUAL	BUDGET	OVER BUDGET	REMAINING	% OF BUDGET
8024 Tightwad Fire Station		3,000.00	-3,000.00	3,000.00	
Total 8020 Land and Buildings		**3,000.00**	**-3,000.00**	**3,000.00**	
8040 Equipment Purchases					
8042 Communications	-1,775.00		-1,775.00	1,775.00	
8044 Electronic Equipment		1,000.00	-1,000.00	1,000.00	
8046 Furniture, Fixtures, and Appliances		600.00	-600.00	600.00	
8048 Portable Equipment		1,400.00	-1,400.00	1,400.00	
Total 8040 Equipment Purchases	**-1,775.00**	**3,000.00**	**-4,775.00**	**4,775.00**	**-59.17 %**
Total 8000 Capital Expenditures	**-1,775.00**	**6,000.00**	**-7,775.00**	**7,775.00**	**-29.58 %**
Total Other Expenditures	**$ -1,775.00**	**$6,000.00**	**$ -7,775.00**	**$7,775.00**	**-29.58 %**
NET OTHER REVENUE	**$1,775.00**	**$ -6,000.00**	**$7,775.00**	**$ -7,775.00**	**-29.58 %**
NET REVENUE	**$15,733.44**	**$14,602.00**	**$1,131.44**	**$ -1,131.44**	**107.75 %**

Note

Regarding the budget for tax collections: The calculations have not been made regarding tax collection expenditures, but will done back to January.

Until then, the property tax revenues are net of tax collection expenditures kept by the Henry County Assessor and Collector (those offices are paid for by these deductions from all local government as those offices are generally not funded by Henry County taxes) and the sales tax revenues are net of the 1% tax collection expenditures kept by the Missouri Department of Revenue.