

Statement of Financial Position

Tightwad Fire Protection District

As of September 30, 2025

DISTRIBUTION ACCOUNT	TOTAL
Assets	
Current Assets	
Bank Accounts	
1000 General Fund	\$0.00
1001 Checking	6,033.74
1002 Petty Cash	343.32
1005 Pre-2018 Checking	0.00
1006 Security Deposits	500.00
Total for 1000 General Fund	\$6,877.06
Total for Bank Accounts	\$6,877.06
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 for 1010 Delinquent Property Taxes	\$13,367.58
Total for Accounts Receivable	\$13,367.58
Other Current Assets	
1015 Inventory Asset	634.00
1099 Prepaid Expenses	2,578.06
Total for Other Current Assets	\$3,212.06
Total for Current Assets	\$23,456.70
Fixed Assets	
1500 Apparatus	273,537.52
1505 Building Improvements	35,929.61
1510 Buildings and Land	183,400.69
1515 Durable Goods	13,518.08
1520 Electronic Equipment	6,225.00
1525 Furniture, Fixtures, and Appliances	44,178.07
1530 Portable Equipment	169,347.42
Total for Fixed Assets	\$726,136.39
Other Assets	
Total for Assets	\$749,593.09

Statement of Financial Position

Tightwad Fire Protection District

As of September 30, 2025

DISTRIBUTION ACCOUNT	TOTAL
Liabilities and Equity	
Liabilities	
Current Liabilities	
Accounts Payable	
2015 Accounts Payable (A/P)	2,346.46
Total for Accounts Payable	\$2,346.46
Credit Cards	
P-Card Control Account	-\$79.95
P-Card Fire Chief	-12,848.04
P-Card PO-Sec-CoR	-348.93
P-Card Special Master	777.14
P-Card Treasurer	-9,505.76
Total for P-Card Control Account	-\$22,005.54
Total for Credit Cards	-\$22,005.54
Other Current Liabilities	
Total for Current Liabilities	-\$19,659.08
Long-term Liabilities	
Total for Liabilities	-\$19,659.08
Equity	
3000 Opening Balance Equity	0.00
3006 Retained Earnings Fixed Asset offset	726,136.39
3005 Retained Earnings	43,666.68
Net Income	-550.90
Total for Equity	\$769,252.17
Total for Liabilities and Equity	\$749,593.09

Tightwad Fire Protection District

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

January - September 2025

	TOTAL				
	ACTUAL	BUDGET	OVER BUDGET	REMAINING	% OF BUDGET
Revenue					
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	
Total 4000 Donations Received	17,060.38	18,900.00	-1,839.62	1,839.62	90.27 %
4010 Interest Earned	193.19	75.00	118.19	-118.19	257.59 %
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		0.00	0.00	0.00	
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	41,774.50	12,409.00	29,365.50	-29,365.50	336.65 %
Total 4024 Property Taxes	45,382.17	59,544.00	-14,161.83	14,161.83	76.22 %
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	34,203.51		34,203.51	-34,203.51	
Total 4030 Sales Tax	36,054.89	27,879.00	8,175.89	-8,175.89	129.33 %
Total 4020 Tax Revenue	81,437.06	87,423.00	-5,985.94	5,985.94	93.15 %
Total Revenue	\$98,977.06	\$111,468.00	\$ -12,490.94	\$12,490.94	88.79 %
Cost of Goods Sold					
5000 Cost of Goods Sold		100.00	-100.00	100.00	
Total Cost of Goods Sold	\$0.00	\$100.00	\$ -100.00	\$100.00	0.00%
GROSS PROFIT	\$98,977.06	\$111,368.00	\$ -12,390.94	\$12,390.94	88.87 %
Expenditures					
6000 Administrative Expenditures		0.00	0.00	0.00	
6001 Advertising and Marketing	2,040.17	1,000.00	1,040.17	-1,040.17	204.02 %
6002 Billing and Collection Services		1,000.00	-1,000.00	1,000.00	
6003 Computers	1,054.80	200.00	854.80	-854.80	527.40 %
6004 Elections		0.00	0.00	0.00	
6005 Insurance	14,135.50	14,000.00	135.50	-135.50	100.97 %
6007 Memberships		500.00	-500.00	500.00	
6008 Office Expense		1,000.00	-1,000.00	1,000.00	
Total 6000 Administrative Expenditures	17,230.47	17,700.00	-469.53	469.53	97.35 %
6010 Facility Expenditures		0.00	0.00	0.00	
6011 Building and Grounds	539.75	3,000.00	-2,460.25	2,460.25	17.99 %
6012 Building Improvement Supplies		1,000.00	-1,000.00	1,000.00	
6013 Electricity	2,542.37	3,500.00	-957.63	957.63	72.64 %

Tightwad Fire Protection District

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

January - September 2025

	TOTAL				
	ACTUAL	BUDGET	OVER BUDGET	REMAINING	% OF BUDGET
6014 Furniture, Fixtures, and Appliances Supplies	2,212.94	2,712.94	-500.00	500.00	81.57 %
6015 Internet	809.50	1,200.00	-390.50	390.50	67.46 %
6017 Propane Gas	3,145.74	3,000.00	145.74	-145.74	104.86 %
6019 Telephone	431.47	420.00	11.47	-11.47	102.73 %
6020 Trash Removal	414.00	480.00	-66.00	66.00	86.25 %
6021 Water	5.92	150.00	-144.08	144.08	3.95 %
Total 6010 Facility Expenditures	10,101.69	15,462.94	-5,361.25	5,361.25	65.33 %
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	170.00	800.00	-630.00	630.00	21.25 %
6028 Training		5,000.00	-5,000.00	5,000.00	
6029 Workers Compensation Insurance	-1,103.00	2,500.00	-3,603.00	3,603.00	-44.12 %
Total 6025 Human Resources	619.00	11,300.00	-10,681.00	10,681.00	5.48 %
6030 Legal and Professional Services		0.00	0.00	0.00	
6031 Accounting	661.50	2,000.00	-1,338.50	1,338.50	33.08 %
6032 Consulting		0.00	0.00	0.00	
6033 Legal	4,800.00	10,000.00	-5,200.00	5,200.00	48.00 %
6034 Medical Direction		0.00	0.00	0.00	
6035 Secretarial		1,200.00	-1,200.00	1,200.00	
Total 6030 Legal and Professional Services	5,461.50	13,200.00	-7,738.50	7,738.50	41.38 %
6040 Operational Expenditures		0.00	0.00	0.00	
6041 Clothing and PPE	6,268.17	6,000.00	268.17	-268.17	104.47 %
6042 Communications	893.94	2,500.00	-1,606.06	1,606.06	35.76 %
6043 Emergency Medical Services (EMS)	411.99	1,000.00	-588.01	588.01	41.20 %
6044 Fire	2,895.70	2,500.00	395.70	-395.70	115.83 %
6045 Fuel	731.20	3,000.00	-2,268.80	2,268.80	24.37 %
6046 Maintenance and Repairs	2,870.01	10,000.00	-7,129.99	7,129.99	28.70 %
Total 6040 Operational Expenditures	14,071.01	25,000.00	-10,928.99	10,928.99	56.28 %
6053 Tax Collection Costs					
6054 Property Tax		2,500.00	-2,500.00	2,500.00	
6055 Sale Tax		500.00	-500.00	500.00	
Total 6053 Tax Collection Costs		3,000.00	-3,000.00	3,000.00	
6056 Travel	411.67		411.67	-411.67	
Total Expenditures	\$47,895.34	\$85,662.94	\$ -37,767.60	\$37,767.60	55.91 %
NET OPERATING REVENUE	\$51,081.72	\$25,705.06	\$25,376.66	\$ -25,376.66	198.72 %
Other Expenditures					
8000 Capital Expenditures					
8001 Apparatus	33,211.82	33,250.00	-38.18	38.18	99.89 %
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	
8005 Furniture, Fixtures, and Appliances	9,999.00	11,000.00	-1,001.00	1,001.00	90.90 %

Tightwad Fire Protection District

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

January - September 2025

	TOTAL				
	ACTUAL	BUDGET	OVER BUDGET	REMAINING	% OF BUDGET
8006 Portable Equipment	24,134.60	6,100.00	18,034.60	-18,034.60	395.65 %
8007 Communications	47,309.60	46,000.00	1,309.60	-1,309.60	102.85 %
Total 8003 Equipment Purchases	81,443.20	64,100.00	17,343.20	-17,343.20	127.06 %
8010 Land and Buildings					
8011 Building Improvements		0.00	0.00	0.00	
Total 8010 Land and Buildings		0.00	0.00	0.00	
Total 8000 Capital Expenditures	114,655.02	102,350.00	12,305.02	-12,305.02	112.02 %
8055 Reconciliation Discrepancies	-72,000.00		-72,000.00	72,000.00	
8065 Unknown Expenses		0.00	0.00	0.00	
Total Other Expenditures	\$42,655.02	\$102,350.00	\$ -59,694.98	\$59,694.98	41.68 %
NET OTHER REVENUE	\$ -42,655.02	\$ -102,350.00	\$59,694.98	\$ -59,694.98	41.68 %
NET REVENUE	\$8,426.70	\$ -76,644.94	\$85,071.64	\$ -85,071.64	-10.99 %