

**Tightwad Fire Protection District**  
**Statement of Assets, Liabilities, and Fund Balances**  
As of October 31, 2025

	TOTAL
<b>ASSETS</b>	
Current Assets	
Bank Accounts	
1000 General Fund	0.00
1001 Checking	13,134.14
1002 Petty Cash	343.32
1005 Pre-2018 Checking	0.00
1006 Security Deposits	500.00
<b>Total 1000 General Fund</b>	<b>13,977.46</b>
<b>Total Bank Accounts</b>	<b>\$13,977.46</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	
1015 Inventory Asset	634.00
1099 Prepaid Expenses	2,578.06
<b>Total Other Current Assets</b>	<b>\$3,212.06</b>
<b>Total Current Assets</b>	<b>\$30,557.10</b>
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
<b>Total Fixed Assets</b>	<b>\$726,136.39</b>
<b>TOTAL ASSETS</b>	<b>\$756,693.49</b>

**Tightwad Fire Protection District**  
**Statement of Assets, Liabilities, and Fund Balances**  
As of October 31, 2025

	TOTAL
<b>LIABILITIES AND EQUITY</b>	
Liabilities	
Current Liabilities	
Accounts Payable	
2015 Accounts Payable (A/P)	284.99
<b>Total Accounts Payable</b>	<b>\$284.99</b>
Credit Cards	
P-Card Control Account	-79.95
P-Card Fire Chief	-12,779.04
P-Card PO-Sec-CoR	-348.93
P-Card Special Master	806.14
P-Card Treasurer	-7,837.45
<b>Total P-Card Control Account</b>	<b>-20,239.23</b>
<b>Total Credit Cards</b>	<b>\$ -20,239.23</b>
<b>Total Current Liabilities</b>	<b>\$ -19,954.24</b>
Long-Term Liabilities	
2030 Leases Payable	72,000.00
<b>Total Long-Term Liabilities</b>	<b>\$72,000.00</b>
<b>Total Liabilities</b>	<b>\$52,045.76</b>
Equity	
3000 Opening Balance Equity	0.00
3005 Retained Earnings	43,666.68
3006 Retained Earnings Fixed Asset offset	726,136.39
Net Revenue	-65,155.34
<b>Total Equity</b>	<b>\$704,647.73</b>
<b>TOTAL LIABILITIES AND EQUITY</b>	<b>\$756,693.49</b>

# Tightwad Fire Protection District

Budget vs. Actuals: January - October 2025

Revised

	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	195.42	75.00	120.42	-120.42	260.56 %
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	41,887.11	12,409.00	29,478.11	-29,478.11	337.55 %
4024K 2026	2,713.81		2,713.81	-2,713.81	
<b>Total 4024 Property Taxes</b>	<b>48,208.59</b>	<b>59,544.00</b>	<b>-11,335.41</b>	<b>11,335.41</b>	<b>80.96 %</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	37,430.37		37,430.37	-37,430.37	
<b>Total 4030 Sales Tax</b>	<b>39,281.75</b>	<b>27,879.00</b>	<b>11,402.75</b>	<b>-11,402.75</b>	<b>140.90 %</b>
<b>Total 4020 Tax Revenue</b>	<b>87,490.34</b>	<b>87,423.00</b>	<b>67.34</b>	<b>-67.34</b>	<b>100.08 %</b>
<b>Total Revenue</b>	<b>\$105,032.57</b>	<b>\$111,468.00</b>	<b>\$ -6,435.43</b>	<b>\$6,435.43</b>	<b>94.23 %</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>\$105,032.57</b>	<b>\$111,368.00</b>	<b>\$ -6,335.43</b>	<b>\$6,335.43</b>	<b>94.31 %</b>
<b>Expenditures</b>					
6000 Administrative Expenditures		0.00	0.00	0.00	
6001 Advertising and Marketing	2,189.17	2,100.00	89.17	-89.17	104.25 %
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 %
6008 Memberships		500.00	-500.00	500.00	
6009 Office Expense		1,000.00	-1,000.00	1,000.00	
<b>Total 6000 Administrative Expenditures</b>	<b>17,379.47</b>	<b>18,800.00</b>	<b>-1,420.53</b>	<b>1,420.53</b>	<b>92.44 %</b>
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	

# Tightwad Fire Protection District

Budget vs. Actuals: January - October 2025

Revised

	TOTAL				
	ACTUAL	BUDGET	OVER BUDGET	REMAINING	% OF BUDGET
6013 Electricity	2,796.41	3,500.00	-703.59	703.59	79.90 %
6014 Furniture, Fixtures, and Appliances Supplies	2,212.94	2,712.94	-500.00	500.00	81.57 %
6015 Internet	890.45	1,200.00	-309.55	309.55	74.20 %
6017 Propane Gas	3,145.74	4,500.00	-1,354.26	1,354.26	69.91 %
6019 Telephone	479.78	595.00	-115.22	115.22	80.64 %
6020 Trash Removal	483.00	480.00	3.00	-3.00	100.63 %
6021 Water	5.92	150.00	-144.08	144.08	3.95 %
<b>Total 6010 Facility Expenditures</b>	<b>10,553.99</b>	<b>17,137.94</b>	<b>-6,583.95</b>	<b>6,583.95</b>	<b>61.58 %</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	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	225.00	2,500.00	-2,275.00	2,275.00	9.00 %
<b>Total 6025 Human Resources</b>	<b>1,947.00</b>	<b>11,300.00</b>	<b>-9,353.00</b>	<b>9,353.00</b>	<b>17.23 %</b>
6030 Legal and Professional Services		0.00	0.00	0.00	
6031 Accounting	727.65	2,000.00	-1,272.35	1,272.35	36.38 %
6032 Consulting		0.00	0.00	0.00	
6033 Legal	5,300.00	10,000.00	-4,700.00	4,700.00	53.00 %
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>6,027.65</b>	<b>13,200.00</b>	<b>-7,172.35</b>	<b>7,172.35</b>	<b>45.66 %</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	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	3,150.00	-254.30	254.30	91.93 %
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 %
<b>Total 6040 Operational Expenditures</b>	<b>14,071.01</b>	<b>25,950.00</b>	<b>-11,878.99</b>	<b>11,878.99</b>	<b>54.22 %</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	411.67	450.00	-38.33	38.33	91.48 %
<b>Total Expenditures</b>	<b>\$50,390.79</b>	<b>\$89,837.94</b>	<b>\$ -39,447.15</b>	<b>\$39,447.15</b>	<b>56.09 %</b>
<b>NET OPERATING REVENUE</b>	<b>\$54,641.78</b>	<b>\$21,530.06</b>	<b>\$33,111.72</b>	<b>\$ -33,111.72</b>	<b>253.79 %</b>
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	

# Tightwad Fire Protection District

Budget vs. Actuals: January - October 2025

Revised

	TOTAL				
	ACTUAL	BUDGET	OVER BUDGET	REMAINING	% OF BUDGET
8005 Furniture, Fixtures, and Appliances	9,999.00	11,000.00	-1,001.00	1,001.00	90.90 %
8006 Portable Equipment	24,134.60	24,200.00	-65.40	65.40	99.73 %
8007 Communications	47,309.60	46,000.00	1,309.60	-1,309.60	102.85 %
<b>Total 8003 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>
8010 Land and Buildings					
8011 Building Improvements		0.00	0.00	0.00	
<b>Total 8010 Land and Buildings</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</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>
8065 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>\$ -60,013.24</b>	<b>\$ -98,919.94</b>	<b>\$38,906.70</b>	<b>\$ -38,906.70</b>	<b>60.67 %</b>