

Tallahassee Fire Protection District
Treasurer's DRAFT Report on Financial Position as of December 31, 2022
for the Board Meeting on January 9th, 2023

Revenue:

		Total
Revenue		
3000 Total Budgeted Operating Income		
3001.01 Property Tax		3,937.57
Total 3001 Taxes Collected	\$	3,937.57
3002 Donations-Unrestricted		2,759.80
3003 Donations-Restricted		29,003.33
3004 Interest from Bank Accounts		4.74
Total 3000 Total Budgeted Operating Income	\$	35,705.44
Total Revenue	\$	35,705.44
Gross Profit	\$	35,705.44

Expenses:

Expenditures		
4400 Administrative Expenses		
Total 4410 Salaries, Taxes & Benefits	\$	5,385.47
Total 4030 Liability Insurance	\$	11,366.00
Total 4450 Operating Expenses	\$	13,231.68
Total 4400 Administrative Expenses	\$	18,617.15
4600 Operations Expenses		
4052 Shift Coverage		3,445.00
4061 Worker's Comp Insurance		7,725.00
Total 4060 Benefits	\$	7,725.00
Total 4612 Payroll, Taxes & Benefits	\$	11,170.00
Total 4610 Personnel	\$	11,627.13
Total 4630 Fire Operations	\$	2,172.43
Total 4640 EMS Operations	\$	262.62
Total 4650 Equipment Expenses	\$	19,916.23
Total 4660 Building Expenses	\$	570.69
Total 4600 Operations Expenses	\$	35,955.76
Total 4900 Deployments Expense	\$	31,340.23
Total Expenditures	\$	85,913.14
Net Operating Revenue	-\$	50,207.70
Net Revenue	-\$	50,207.70

Treasurer's comments:

1. The District decreased its cash position before reserves this month. The QB checking account cash balance, before reserves, as of December 31, 2022, was **\$164,081**.
2. The District's QB cash checking account balance, before reserves on October 31, 2022, was \$186,458.
3. These are DRAFT FS – we need to post some adjustments (same as last year):

- a. Depreciation Expense
 - b. Deployment revenue and expenses.
 - c. Reclassify the Tahoe as a Depreciable Asset
4. Cash ending balance is \$164,081 – that is \$63K better than anticipated for the 2nd budget revision and \$32K better than exactly one year ago (more on 2021 comparison later):

Tallahassee Fire Protection District
2022 2nd Budget Amendment Summary
Approved by the Board on 11/6/2022

2022 Amended Budget as Approved 2022 2nd Amendment			
	8.31.22	Budget 11.6.22	Delta
Revenues			
Prior Year Carryover	\$ 122,612	\$ 136,379	\$ 13,767
Property Taxes (from Mill levy) and Spec Ownership tax, misc	\$ 228,078	\$ 236,872	\$ 8,794
Donations (both), misc income, sales	\$ 5,500	\$ 2,745	\$ (2,755)
Response Income In-District	\$ 2,539	\$ 9,849	\$ 7,310
Deployment Income Out-of-District	\$ 175,761	\$ 252,929	\$ 77,168
Fremont County Reimb	\$ -	\$ 55,000	\$ 55,000
	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -
Misc income	\$ -	\$ 979	\$ 979
Gain on Sale of Asset	\$ 7,620	\$ 14,220	\$ 6,600
Grants - Federal, other	\$ -	\$ -	\$ -
Total Revenues:	\$ 542,110	\$ 708,973	\$ 166,863
Expenses			
Administration	\$ 86,914	\$ 90,000	\$ 3,086
Operations	\$ 318,817	\$ 442,579	\$ 123,762
Capital Projects	\$ -	\$ 75,000	\$ 75,000
Expenditures before Appropriated Emergency Reserve	\$ 405,731	\$ 607,579	\$ 201,848
Emergency Reserve (TABOR)	\$ 12,877	\$ 18,227	\$ (5,350)
Total Expenditures:	\$ 418,608	\$ 625,806	\$ 207,198
Excess (Deficiency) of revenues over (under) total expenses	\$ 136,379	\$ 101,394	\$ (34,985)
Beginning Projected Fund Balance as of 1/1/2022	\$ 122,612	\$ 136,379	\$ 13,767
Ending Projected Fund Balance as of 12/31/2022	\$ 136,379	\$ 101,394	\$ (34,985)

5. I still do not have the revenue figures for the December deployment. This will require a budget revision, but I am no longer concerned about exceeding \$750K in revenue nor \$750K in expenses – see 8 below.
6. We are underway with the Workers Compensation “Audit” – this is an annual process. I will need help on this and other areas soon (annual audit exemption, fixed assets schedule, etc.).
7. Picked up the reimbursement check of \$28,063 for the Life Pak – got it into the bank the same day.
8. Budget burn rate is estimated as follows. Exceeded revenue; discuss cash method deployments.

as of 12.31.2022

	Actual	Budget ¹	Burned	Balance to go
Revenue	\$ 526,657	\$ 523,094	100.68%	-\$ 3,563
Expenditures	\$ 468,343	\$ 607,579	77.08%	\$ 139,236

¹ Prior year budget carryover of \$136,379 is NOT 2022 revenue.

9. Compare 2021 to 2022 on the SOA and BS.
10. No word from Erika on the IRS or State employment tax matters – I will follow up this month.

Tallahassee Fire Protection District

Statement of Financial Position

As of December 31, 2022

	TOTAL			
	AS OF DEC 31, 2022	AS OF DEC 31, 2021 (PY)	CHANGE	% CHANGE
ASSETS				
Current Assets				
Bank Accounts				
1001 Checking Accounts	0.00		0.00	
1001.01 Wells Fargo	77,225.53	45,142.95	32,082.58	71.07 %
1001.02 Bank of San Juans	37,002.30	37,000.16	2.14	0.01 %
1001.03 Paypal	-162.58		-162.58	
Total 1001 Checking Accounts	114,065.25	82,143.11	31,922.14	38.86 %
1002 Savings Accounts				
1002.01 Savings Account Tabor	0.00	0.00	0.00	
1002.02 Bank of San Juans - MM	50,015.62	50,001.09	14.53	0.03 %
Total 1002 Savings Accounts	50,015.62	50,001.09	14.53	0.03 %
Total Bank Accounts	\$164,080.87	\$132,144.20	\$31,936.67	24.17 %
Accounts Receivable				
1004 Receivables	27,724.52		27,724.52	
1005 Receivables-Deployed Labor	0.00	23,635.04	-23,635.04	-100.00 %
Total Accounts Receivable	\$27,724.52	\$23,635.04	\$4,089.48	17.30 %
Other Current Assets				
1003 Cash Held by Others				
1003.1 Cash Held with County Treasurer	0.00	2,470.39	-2,470.39	-100.00 %
1003.5 Cash Held with Paypal	0.00	15.00	-15.00	-100.00 %
Total 1003 Cash Held by Others	0.00	2,485.39	-2,485.39	-100.00 %
1100 Property Tax Receivable	10,949.19	214,207.00	-203,257.81	-94.89 %
12000 Undeposited Funds	0.00	0.00	0.00	
Total Other Current Assets	\$10,949.19	\$216,692.39	\$ -205,743.20	-94.95 %
Total Current Assets	\$202,754.58	\$372,471.63	\$ -169,717.05	-45.57 %
Net Investment in Capital Assets				
1201 Asset - Medical Equip	62,576.97	34,513.64	28,063.33	81.31 %
1213 Acc Dep - Medical Equip	-14,459.26	-14,459.26	0.00	0.00 %
Total 1201 Asset - Medical Equip	48,117.71	20,054.38	28,063.33	139.94 %
1202 Asset-Communication Equip	0.00	0.00	0.00	
1212 Acc Dep - Communication Equip	0.00	0.00	0.00	
Total 1202 Asset-Communication Equip	0.00	0.00	0.00	
1203 Asset-Vehicles	531,507.31	489,107.31	42,400.00	8.67 %
1214 Acc Dep - Vehicles	-143,554.64	-150,774.64	7,220.00	4.79 %
Total 1203 Asset-Vehicles	387,952.67	338,332.67	49,620.00	14.67 %

Tallahassee Fire Protection District

Statement of Financial Position

As of December 31, 2022

	TOTAL				
	AS OF DEC 31, 2022	AS OF DEC 31, 2021 (PY)	CHANGE	% CHANGE	
1204 Asset-Building Improvements	62,306.21	62,306.21	0.00	0.00 %	
1211 Acc Dep - Building Improvements	-41,178.62	-41,178.62	0.00	0.00 %	
Total 1204 Asset-Building Improvements	21,127.59	21,127.59	0.00	0.00 %	
1205 Asset-Building	177,501.95	177,501.95	0.00	0.00 %	
1210 Acc Dep - Building	-22,187.75	-22,187.75	0.00	0.00 %	
Total 1205 Asset-Building	155,314.20	155,314.20	0.00	0.00 %	
1207 Asset - Equipment - Other	23,349.80	19,014.76	4,335.04	22.80 %	
1207.01 Acc Dep - Equipment - Other	-226.36	-226.36	0.00	0.00 %	
Total 1207 Asset - Equipment - Other	23,123.44	18,788.40	4,335.04	23.07 %	
Total Net Investment in Capital Assets	\$635,635.61	\$553,617.24	\$82,018.37	14.82 %	
TOTAL ASSETS	\$838,390.19	\$926,088.87	\$ -87,698.68	-9.47 %	
LIABILITIES AND EQUITY					
Liabilities					
Current Liabilities					
Accounts Payable					
2001 Accounts Payable	-1,954.42	10,447.05	-12,401.47	-118.71 %	
Total Accounts Payable	\$ -1,954.42	\$10,447.05	\$ -12,401.47	-118.71 %	
Credit Cards					
2002.1 Chase Business Visa	19,505.27	1,531.18	17,974.09	1,173.87 %	
Total Credit Cards	\$19,505.27	\$1,531.18	\$17,974.09	1,173.87 %	
Other Current Liabilities					
2000 Liabilities					
2005 Worker's Comp Payable	4,230.36	6,432.21	-2,201.85	-34.23 %	
2006 State Income Tax Withheld	1,890.00	911.00	979.00	107.46 %	
2007 Accrued SUTA	12.69	54.04	-41.35	-76.52 %	
2008 Federal Withholding Tax Payable	4,389.36	264.00	4,125.36	1,562.64 %	
2009 FICA Employee Tax Payable	544.95	503.73	41.22	8.18 %	
2010 Medicare Employee Tax Payable	127.45	117.81	9.64	8.18 %	
2011 FICA Accrued-Employer	544.95	503.73	41.22	8.18 %	
2012 Medicare Accrued-Employer	127.45	117.81	9.64	8.18 %	
2013 Garnishments	0.00	0.00	0.00		
2014 Payroll - Other	0.00	3,764.89	-3,764.89	-100.00 %	
2015 Deployments					
2015.1 Payroll 60%	0.00	0.00	0.00		
2015.2 Payroll 40%	10,891.56	6,015.97	4,875.59	81.04 %	
2015.3 Reimbursable expenses	5,316.69	5,504.92	-188.23	-3.42 %	
Total 2015 Deployments	16,208.25	11,520.89	4,687.36	40.69 %	
2016 Deductible - pending	5,000.00		5,000.00		

Tallahassee Fire Protection District

Statement of Financial Position

As of December 31, 2022

	TOTAL			
	AS OF DEC 31, 2022	AS OF DEC 31, 2021 (PY)	CHANGE	% CHANGE
Total 2000 Liabilities	33,075.46	24,190.11	8,885.35	36.73 %
2111 Direct Deposit Liabilities	0.00	-614.03	614.03	100.00 %
2200 Deferred Inflows of Resources	13,750.09	214,207.00	-200,456.91	-93.58 %
24001 Payroll Liabilities	102.36	98.37	3.99	4.06 %
CO Income Tax	0.00		0.00	
CO Unemployment Tax	0.00		0.00	
Federal Taxes (941/944)	0.00		0.00	
Total 24001 Payroll Liabilities	102.36	98.37	3.99	4.06 %
Direct Deposit Payable	1,947.20		1,947.20	
Total Other Current Liabilities	\$48,875.11	\$237,881.45	\$ -189,006.34	-79.45 %
Total Current Liabilities	\$66,425.96	\$249,859.68	\$ -183,433.72	-73.41 %
Total Liabilities	\$66,425.96	\$249,859.68	\$ -183,433.72	-73.41 %
Equity				
30000 Opening Balance Equity	0.00	115,688.53	-115,688.53	-100.00 %
3100 Fund Balance / Reserves				
3110 Net Investment in Capital Assets	553,617.24		553,617.24	
3129 Fund Restrictions				
3130 Restricted Net Assets				
3130.1 TABOR	12,887.00	12,887.00	0.00	0.00 %
Total 3130 Restricted Net Assets	12,887.00	12,887.00	0.00	0.00 %
3132 Committed Net Assets				
3132.01 Asset sales for repurposing	24,984.00	17,364.00	7,620.00	43.88 %
3132.10 Annual Appeal Proceeds				
3132.11 Appeal Project A	637.00	637.00	0.00	0.00 %
3132.12 Annual Project B	361.99	2,061.44	-1,699.45	-82.44 %
Total 3132.10 Annual Appeal Proceeds	998.99	2,698.44	-1,699.45	-62.98 %
Total 3132 Committed Net Assets	25,982.99	20,062.44	5,920.55	29.51 %
3134 Assigned Net Assets				
3134.01 Major incident Reserve	35,000.00	35,000.00	0.00	0.00 %
3134.02 Replacement of PPE at end-of-life reserve	12,054.17	12,054.17	0.00	0.00 %
3134.03 P&L Insurance Deductible Reserve	10,000.00	10,000.00	0.00	0.00 %
Total 3134 Assigned Net Assets	57,054.17	57,054.17	0.00	0.00 %
Total 3129 Fund Restrictions	95,924.16	90,003.61	5,920.55	6.58 %
3150 Unassigned Fund	32,608.34	32,608.34	0.00	0.00 %
Total 3100 Fund Balance / Reserves	682,149.74	122,611.95	559,537.79	456.35 %
3200 Unrestricted Net Assets	-7,620.00	127,310.38	-134,930.38	-105.99 %
Reorganization Transfers	0.00	343,233.26	-343,233.26	-100.00 %

Tallahassee Fire Protection District

Statement of Financial Position

As of December 31, 2022

	TOTAL			
	AS OF DEC 31, 2022	AS OF DEC 31, 2021 (PY)	CHANGE	% CHANGE
Net Revenue	97,434.49	-32,614.93	130,049.42	398.74 %
Total Equity	\$771,964.23	\$676,229.19	\$95,735.04	14.16 %
TOTAL LIABILITIES AND EQUITY	\$838,390.19	\$926,088.87	\$ -87,698.68	-9.47 %

Tallahassee Fire Protection District

Statement of Activity

December 2022

	TOTAL
Revenue	
3000 Total Budgeted Operating Income	
3001 Taxes Collected	
3001.01 Property Tax	3,937.57
Total 3001 Taxes Collected	3,937.57
3002 Donations-Unrestricted	2,759.80
3003 Donations-Restricted	29,003.33
3004 Interest from Bank Accounts	4.74
Total 3000 Total Budgeted Operating Income	35,705.44
Total Revenue	\$35,705.44
GROSS PROFIT	
	\$35,705.44
Expenditures	
4400 Administrative Expenses	
4410 Salaries, Taxes & Benefits	
4001 Payroll Admin Fire Chief	3,334.00
4011 Employer's Payroll Taxes	2,051.47
Total 4410 Salaries, Taxes & Benefits	5,385.47
4450 Operating Expenses	
4021 Meetings	62.48
4022 Transaction Fees	
4022.1 Fees - Bank	67.40
Total 4022 Transaction Fees	67.40
4029 Internet	68.00
4030 Liability Insurance	11,320.00
Vehicle Insurance	46.00
Total 4030 Liability Insurance	11,366.00
4034 Office Supplies	214.83
4035 Dues & Subscriptions	
4035.1 SDA Dues	482.97
Total 4035 Dues & Subscriptions	482.97
4040 Professional Services	
4040.1 Accounting	450.00
4040.3 Legal	
4040.31 Legal - District Counsel	520.00
Total 4040.3 Legal	520.00
Total 4040 Professional Services	970.00
Total 4450 Operating Expenses	13,231.68
Total 4400 Administrative Expenses	18,617.15

Tallahassee Fire Protection District

Statement of Activity

December 2022

	TOTAL
4600 Operations Expenses	
4610 Personnel	
4612 Payroll, Taxes & Benefits	
4052 Shift Coverage	3,445.00
4060 Benefits	
4061 Worker's Comp Insurance	7,725.00
Total 4060 Benefits	7,725.00
Total 4612 Payroll, Taxes & Benefits	11,170.00
4615 Training & Recruitment	
4140 Training	210.59
4143 Medical	246.54
Total 4140 Training	457.13
Total 4615 Training & Recruitment	457.13
Total 4610 Personnel	11,627.13
4630 Fire Operations	
4090 Firefighting Supplies	207.71
4096 Fuel In-District	1,964.72
Total 4090 Firefighting Supplies	2,172.43
Total 4630 Fire Operations	2,172.43
4640 EMS Operations	
4110 EMS Supplies	
4111 Expendable Medical Supplies	262.62
Total 4110 EMS Supplies	262.62
Total 4640 EMS Operations	262.62
4650 Equipment Expenses	
4651 Equipment Maintenance & Repairs	
4123 Apparatus	884.70
4123.301 2016 Chevy Tahoe	18,169.03
4123.302 2016 Dodge Ram 1500	42.34
4123.372 1998 Chevy Blazer	771.96
4123.391 2008 Chevy Trailblazer	48.20
Total 4123 Apparatus	19,916.23
Total 4651 Equipment Maintenance & Repairs	19,916.23
Total 4650 Equipment Expenses	19,916.23
4660 Building Expenses	
4130 Building Repairs & Maintenance	520.69
4130.1 Snow Removal	50.00
Total 4130 Building Repairs & Maintenance	570.69
Total 4660 Building Expenses	570.69

Tallahassee Fire Protection District

Statement of Activity

December 2022

	TOTAL
4665 Utilities	
4150 Utilities Expense	
4150.3 Trash	30.50
4151 Main Station	
4151.2 Electric	153.73
Total 4151 Main Station	153.73
4152 Canyon Spring	
4152.2 Electric	45.13
Total 4152 Canyon Spring	45.13
4153 King Meadow	
4153.1 Propane	100.17
Total 4153 King Meadow	100.17
Total 4150 Utilities Expense	329.53
Total 4665 Utilities	329.53
4670 General Expenses	
4160 Other Expenses	107.55
4161 Communications	
4161.1 275-3058 Century Link	39.43
4161.2 Onebox	22.88
4161.6 cell phones	95.53
Total 4161 Communications	157.84
4167 Meals& Refreshments	811.74
Total 4160 Other Expenses	1,077.13
Total 4670 General Expenses	1,077.13
Total 4600 Operations Expenses	35,955.76
4900 Deployments Expense	
4910 Deployments - Pay, Bene, Taxes	
4051 Deployments	19,728.67
Total 4910 Deployments - Pay, Bene, Taxes	19,728.67
4930 Reimbursable Expenses	
4070 Deployment Expenses - Reimbursable	
4070.15 Lodging	6,528.00
4070.2 Fuel Reimbursed	1,974.56
Total 4070 Deployment Expenses - Reimbursable	8,502.56
Deployment Expenses Reimbursed	3,109.00
Total 4930 Reimbursable Expenses	11,611.56
Total 4900 Deployments Expense	31,340.23

Tallahassee Fire Protection District

Statement of Activity

December 2022

	TOTAL
Payroll Expenses	
Wages	
Payroll Correction	0.00
Total Payroll	0.00
Total Wages	0.00
Total Payroll Expenses	0.00
Total Expenditures	\$85,913.14
NET OPERATING REVENUE	\$ -50,207.70
NET REVENUE	\$ -50,207.70

Tallahassee Fire Protection District
Budget vs. Actuals: FY_2022 Nov Update - FY22 P&L
 January - December 2022

	Dec 2022			Total		
	Actual	Budget	over Budget	Actual	Budget	over Budget
Revenue						
3000 Total Budgeted Operating Income			0.00	0.00	0.00	0.00
3001 Taxes Collected		19,739.33	-19,739.33	0.00	236,871.96	-236,871.96
3001.01 Property Tax	3,937.57		3,937.57	210,607.43	0.00	210,607.43
3001.1 Specific Ownership Tax			0.00	21,680.18	0.00	21,680.18
3001.2 Misc from Fremont Cty report			0.00	5,722.44	0.00	5,722.44
Total 3001 Taxes Collected	\$ 3,937.57	\$ 19,739.33	-\$ 15,801.76	\$ 238,010.05	\$ 236,871.96	\$ 1,138.09
3002 Donations-Unrestricted	2,759.80	228.75	2,531.05	61,136.30	2,745.00	58,391.30
3003 Donations-Restricted	29,003.33		29,003.33	29,003.33	0.00	29,003.33
3003.10 Direct Appeal - Annual Project			0.00	307.00	0.00	307.00
Total 3003 Donations-Restricted	\$ 29,003.33	\$ 0.00	\$ 29,003.33	\$ 29,310.33	\$ 0.00	\$ 29,310.33
3004 Interest from Bank Accounts	4.74		4.74	29.17	0.00	29.17
3005 Cash Back from Credit Cards			0.00	1,100.58	0.00	1,100.58
3008 Interest Income-Savings			0.00	4.69	0.00	4.69
3011 Misc Income		4,583.33	-4,583.33	60.00	54,999.96	-54,939.96
3009 Address Signs			0.00	280.00	0.00	280.00
3011.2 TFPD Branded Items			0.00	368.00	0.00	368.00
Total 3011 Misc Income	\$ 0.00	\$ 4,583.33	-\$ 4,583.33	\$ 708.00	\$ 54,999.96	-\$ 54,291.96
3020 Response Income In-District		820.75	-820.75	9,848.55	9,849.00	-0.45
3035 Gain/Loss on Sale of Asset		0.00	0.00	7,620.00	14,220.00	-6,600.00
Total 3000 Total Budgeted Operating Income	\$ 35,705.44	\$ 25,372.16	\$ 10,333.28	\$ 347,767.67	\$ 318,685.92	\$ 29,081.75
3040 Deployment Income Out of Dist.		21,077.42	-21,077.42	13,866.72	252,929.04	-239,062.32
3040.1 Deployments - Personnel			0.00	192,858.73	0.00	192,858.73
3040.2 Deployments - Engines			0.00	44,552.00	0.00	44,552.00
3040.3 Deployments - Other			0.00	1,652.46	0.00	1,652.46
Total 3040 Deployment Income Out of Dist.	\$ 0.00	\$ 21,077.42	-\$ 21,077.42	\$ 252,929.91	\$ 252,929.04	\$ 0.87
Total Revenue	\$ 35,705.44	\$ 46,449.58	-\$ 10,744.14	\$ 600,697.58	\$ 571,614.96	\$ 29,082.62
Gross Profit	\$ 35,705.44	\$ 46,449.58	-\$ 10,744.14	\$ 600,697.58	\$ 571,614.96	\$ 29,082.62
Expenditures						
4400 Administrative Expenses			0.00	0.00	0.00	0.00
4410 Salaries, Taxes & Benefits			0.00	0.00	0.00	0.00
4001 Payroll Admin Fire Chief	3,334.00	6,525.00	-3,191.00	29,602.00	43,700.00	-14,098.00
4011 Employer's Payroll Taxes	2,051.47		2,051.47	15,175.14	0.00	15,175.14
Total 4410 Salaries, Taxes & Benefits	\$ 5,385.47	\$ 6,525.00	-\$ 1,139.53	\$ 44,777.14	\$ 43,700.00	\$ 1,077.14
4450 Operating Expenses			0.00	0.00	0.00	0.00
4020 Advertising		8.33	-8.33	31.68	100.00	-68.32
4021 Meetings	62.48	250.00	-187.52	62.48	1,000.00	-937.52
4021.1 Holiday Meeting			0.00	587.00	0.00	587.00
4021.2 Open House			0.00	160.00	0.00	160.00
Total 4021 Meetings	\$ 62.48	\$ 250.00	-\$ 187.52	\$ 809.48	\$ 1,000.00	-\$ 190.52
4022 Transaction Fees			0.00	0.00	0.00	0.00
4022.1 Fees - Bank	67.40		67.40	84.10	0.00	84.10
4022.2 Fees - Paypal			0.00	41.31	0.00	41.31
4022.3 Fees - Fremont County		92.00	-92.00	6,185.35	6,526.00	-340.65
Total 4022 Transaction Fees	\$ 67.40	\$ 92.00	-\$ 24.60	\$ 6,310.76	\$ 6,526.00	-\$ 215.24
4023 Board Expenses		41.67	-41.67	0.00	500.00	-500.00
4026 Election Fees		0.00	0.00	49.28	4,000.00	-3,950.72
4027 Filing Fees		25.00	-25.00	101.75	300.00	-198.25
4028 General Supplies		125.00	-125.00	74.14	1,500.00	-1,425.86
4028.1 address supplies			0.00	288.06	0.00	288.06
4028.2 TFPD Branded Items			0.00	1,570.41	0.00	1,570.41
Total 4028 General Supplies	\$ 0.00	\$ 125.00	-\$ 125.00	\$ 1,932.61	\$ 1,500.00	\$ 432.61
4029 Internet	68.00	58.33	9.67	751.11	700.00	51.11
4030 Liability Insurance	11,320.00	12,250.00	-930.00	16,144.00	16,000.00	144.00
Vehicle Insurance	46.00		46.00	46.00	0.00	46.00

	Dec 2022			Total		
	Actual	Budget	over Budget	Actual	Budget	over Budget
Total 4030 Liability Insurance	\$ 11,366.00	\$ 12,250.00	-\$ 884.00	\$ 16,190.00	\$ 16,000.00	\$ 190.00
4031 Meals & Refreshments		8.33	-8.33	185.68	100.00	85.68
4032 Miscellaneous		83.33	-83.33	447.00	1,000.00	-553.00
4033 Office Equipment Maintenance		0.00	0.00	0.00	1,500.00	-1,500.00
4034 Office Supplies	214.83	41.67	173.16	1,354.45	500.00	854.45
4035 Dues & Subscriptions		41.67	-41.67	200.34	500.00	-299.66
4035.1 SDA Dues	482.97		482.97	482.97	0.00	482.97
Total 4035 Dues & Subscriptions	\$ 482.97	\$ 41.67	\$ 441.30	\$ 683.31	\$ 500.00	\$ 183.31
4036 Software and Software Upgrades		83.33	-83.33	415.00	1,000.00	-585.00
4037 Payroll Fees QuickBooks		100.00	-100.00	522.71	1,200.00	-677.29
4038 Postage		66.67	-66.67	822.73	800.00	22.73
4039 Printing		33.33	-33.33	3.00	400.00	-397.00
4040 Professional Services			0.00	194.68	0.00	194.68
4040.1 Accounting	450.00	337.08	112.92	3,520.00	4,045.00	-525.00
4040.2 Accounting - Audits		0.00	0.00	2,650.00	3,000.00	-350.00
4040.3 Legal			0.00	5,000.00	0.00	5,000.00
4040.31 Legal - District Counsel	520.00	416.67	103.33	9,419.00	5,000.00	4,419.00
4040.32 Legal - Policy Manuals		0.00	0.00	2,865.36	2,693.00	172.36
Total 4040.3 Legal	\$ 520.00	\$ 416.67	\$ 103.33	\$ 17,284.36	\$ 7,693.00	\$ 9,591.36
Total 4040 Professional Services	\$ 970.00	\$ 753.75	\$ 216.25	\$ 23,649.04	\$ 14,738.00	\$ 8,911.04
4041 Travel		41.67	-41.67	0.00	500.00	-500.00
4042 Website Domain Costs		0.00	0.00	1,175.00	1,000.00	175.00
4043 Community Services		0.00	0.00	12.86	750.00	-737.14
4043.3 Community Safety Programs			0.00	0.00	0.00	0.00
Total 4043 Community Services	\$ 0.00	\$ 0.00	\$ 0.00	\$ 12.86	\$ 750.00	-\$ 737.14
4049 Uncollected Reimbursable			0.00	405.83	0.00	405.83
Total 4450 Operating Expenses	\$ 13,231.68	\$ 14,104.08	-\$ 872.40	\$ 55,853.28	\$ 54,614.00	\$ 1,239.28
Total 4400 Administrative Expenses	\$ 18,617.15	\$ 20,629.08	-\$ 2,011.93	\$ 100,630.42	\$ 98,314.00	\$ 2,316.42
4600 Operations Expenses			0.00	0.00	0.00	0.00
4610 Personnel			0.00	0.00	0.00	0.00
4612 Payroll, Taxes & Benefits			0.00	0.00	0.00	0.00
4050 Operation Salaries		300.00	-300.00	3.99	3,600.00	-3,596.01
4052 Shift Coverage	3,445.00	2,737.50	707.50	36,781.57	32,850.00	3,931.57
4060 Benefits			0.00	0.00	0.00	0.00
4061 Worker's Comp Insurance	7,725.00	416.67	7,308.33	11,894.75	5,000.00	6,894.75
4062 Employer's Payroll Taxes		1,975.00	-1,975.00	1,677.04	11,900.00	-10,222.96
4066 Performance Awards		2,500.00	-2,500.00	0.00	2,500.00	-2,500.00
Total 4060 Benefits	\$ 7,725.00	\$ 4,891.67	\$ 2,833.33	\$ 13,571.79	\$ 19,400.00	-\$ 5,828.21
Total 4612 Payroll, Taxes & Benefits	\$ 11,170.00	\$ 7,929.17	\$ 3,240.83	\$ 50,357.35	\$ 55,850.00	-\$ 5,492.65
4615 Training & Recruitment			0.00	0.00	0.00	0.00
4140 Training	210.59	833.33	-622.74	1,505.17	10,000.00	-8,494.83
4141 Wildland			0.00	2,703.00	0.00	2,703.00
4143 Medical	246.54		246.54	10,622.01	0.00	10,622.01
Total 4140 Training	\$ 457.13	\$ 833.33	-\$ 376.20	\$ 14,830.18	\$ 10,000.00	\$ 4,830.18
Total 4615 Training & Recruitment	\$ 457.13	\$ 833.33	-\$ 376.20	\$ 14,830.18	\$ 10,000.00	\$ 4,830.18
Total 4610 Personnel	\$ 11,627.13	\$ 8,762.50	\$ 2,864.63	\$ 65,187.53	\$ 65,850.00	-\$ 662.47
4630 Fire Operations			0.00	0.00	0.00	0.00
4090 Firefighting Supplies	207.71	2,083.33	-1,875.62	7,390.87	25,000.00	-17,609.13
4091 Apparatus-New Equipment			0.00	-49.45	0.00	-49.45
4093 Communications Equipment		250.00	-250.00	254.50	3,000.00	-2,745.50
4093.2 Mobile Radio			0.00	3,090.00	0.00	3,090.00
4093.3 Batteries			0.00	340.40	0.00	340.40
4093.4 Accessories			0.00	27.71	0.00	27.71
Total 4093 Communications Equipment	\$ 0.00	\$ 250.00	-\$ 250.00	\$ 3,712.61	\$ 3,000.00	\$ 712.61
4096 Fuel In-District	1,964.72	1,250.00	714.72	10,392.14	15,000.00	-4,607.86
4097 Fuel Mutual Aid		416.67	-416.67	0.00	5,000.00	-5,000.00
4099 PPE Structure			0.00	586.36	0.00	586.36
4100 PPE Wildland			0.00	1,414.40	0.00	1,414.40
4101 Uniforms			0.00	478.37	0.00	478.37
4105 Traffic Supplies			0.00	654.00	0.00	654.00

	Dec 2022			Total		
	Actual	Budget	over Budget	Actual	Budget	over Budget
4106 Rescue Supplies			0.00	2,264.02	0.00	2,264.02
Total 4090 Firefighting Supplies	\$ 2,172.43	\$ 4,000.00	-\$ 1,827.57	\$ 26,843.32	\$ 48,000.00	-\$ 21,156.68
Total 4630 Fire Operations	\$ 2,172.43	\$ 4,000.00	-\$ 1,827.57	\$ 26,843.32	\$ 48,000.00	-\$ 21,156.68
4640 EMS Operations			0.00	0.00	0.00	0.00
4110 EMS Supplies		625.00	-625.00	349.56	7,500.00	-7,150.44
4111 Expendable Medical Supplies	262.62		262.62	6,191.55	0.00	6,191.55
Total 4110 EMS Supplies	\$ 262.62	\$ 625.00	-\$ 362.38	\$ 6,541.11	\$ 7,500.00	-\$ 958.89
Total 4640 EMS Operations	\$ 262.62	\$ 625.00	-\$ 362.38	\$ 6,541.11	\$ 7,500.00	-\$ 958.89
4650 Equipment Expenses			0.00	0.00	0.00	0.00
4651 Equipment Maintenance & Repairs		1,750.00	-1,750.00	17.27	21,000.00	-20,982.73
4053 Fleet Maintenance		320.00	-320.00	0.00	3,840.00	-3,840.00
4123 Apparatus	884.70		884.70	4,585.94	0.00	4,585.94
4123.14 E56 / 365			0.00	1,226.06	0.00	1,226.06
4123.16 T12			0.00	108.93	0.00	108.93
4123.17 T13			0.00	19.88	0.00	19.88
4123.301 2016 Chevy Tahoe	18,169.03		18,169.03	18,169.03	0.00	18,169.03
4123.302 2016 Dodge Ram 1500	42.34		42.34	42.34	0.00	42.34
4123.311 1995 Seagrave Pumper			0.00	76.75	0.00	76.75
4123.331 2002 INTERNATIONAL PIERCE HAWK TYPE III			0.00	1,065.51	0.00	1,065.51
4123.332 2009 FERRARA FREIGHTLINER			0.00	14,489.83	0.00	14,489.83
4123.341 1993 American FEPP			0.00	200.00	0.00	200.00
4123.361 2008 Ford F550			0.00	9,493.06	0.00	9,493.06
4123.362 2001 Dodge C3500			0.00	5,580.12	0.00	5,580.12
4123.371 2019 Ford F550			0.00	1,968.99	0.00	1,968.99
4123.372 1998 Chevy Blazer	771.96		771.96	1,079.03	0.00	1,079.03
4123.373 2002 Chevy Blazer			0.00	374.31	0.00	374.31
4123.391 2008 Chevy Trailblazer	48.20		48.20	2,998.83	0.00	2,998.83
Total 4123 Apparatus	\$ 19,916.23	\$ 0.00	\$ 19,916.23	\$ 61,478.61	\$ 0.00	\$ 61,478.61
4126 Portable equipment			0.00	311.36	0.00	311.36
Total 4651 Equipment Maintenance & Repairs	\$ 19,916.23	\$ 2,070.00	\$ 17,846.23	\$ 61,807.24	\$ 24,840.00	\$ 36,967.24
4657 Equipment Leases			0.00	0.00	0.00	0.00
4118 Lease Payments		0.00	0.00	24,126.76	24,127.00	-0.24
Total 4657 Equipment Leases	\$ 0.00	\$ 0.00	\$ 0.00	\$ 24,126.76	\$ 24,127.00	-\$ 0.24
4659 Equipment - acquisitions		0.00	0.00	0.00	4,000.00	-4,000.00
Total 4650 Equipment Expenses	\$ 19,916.23	\$ 2,070.00	\$ 17,846.23	\$ 85,934.00	\$ 52,967.00	\$ 32,967.00
4660 Building Expenses			0.00	0.00	0.00	0.00
4129 Building Leases		0.00	0.00	0.00	2,000.00	-2,000.00
4130 Building Repairs & Maintenance	520.69	625.00	-104.31	1,781.64	7,500.00	-5,718.36
4130.1 Snow Removal	50.00	41.67	8.33	50.00	500.00	-450.00
4131 Station 1 - Main Station			0.00	1,201.93	0.00	1,201.93
4133 Station 3 - King Meadows			0.00	0.00	0.00	0.00
4133.1 Snow Removal			0.00	300.00	0.00	300.00
Total 4133 Station 3 - King Meadows	\$ 0.00	\$ 0.00	\$ 0.00	\$ 300.00	\$ 0.00	\$ 300.00
Total 4130 Building Repairs & Maintenance	\$ 570.69	\$ 666.67	-\$ 95.98	\$ 3,333.57	\$ 8,000.00	-\$ 4,666.43
Total 4660 Building Expenses	\$ 570.69	\$ 666.67	-\$ 95.98	\$ 3,333.57	\$ 10,000.00	-\$ 6,666.43
4665 Utilities			0.00	0.00	0.00	0.00
4150 Utilities Expense			0.00	0.00	0.00	0.00
4150.1 Propane		500.00	-500.00	0.00	6,000.00	-6,000.00
4150.2 Electric		166.67	-166.67	0.00	2,000.00	-2,000.00
4150.3 Trash	30.50	33.33	-2.83	366.00	400.00	-34.00
4151 Main Station			0.00	0.00	0.00	0.00
4151.1 Propane			0.00	1,693.75	0.00	1,693.75
4151.2 Electric	153.73		153.73	1,569.91	0.00	1,569.91
Total 4151 Main Station	\$ 153.73	\$ 0.00	\$ 153.73	\$ 3,263.66	\$ 0.00	\$ 3,263.66
4152 Canyon Spring			0.00	0.00	0.00	0.00
4152.1 Propane			0.00	1,232.69	0.00	1,232.69
4152.2 Electric	45.13		45.13	538.22	0.00	538.22
Total 4152 Canyon Spring	\$ 45.13	\$ 0.00	\$ 45.13	\$ 1,770.91	\$ 0.00	\$ 1,770.91
4153 King Meadow			0.00	0.00	0.00	0.00
4153.1 Propane	100.17		100.17	2,850.18	0.00	2,850.18

	Dec 2022			Total		
	Actual	Budget	over Budget	Actual	Budget	over Budget
Total 4153 King Meadow	\$ 100.17	\$ 0.00	\$ 100.17	\$ 2,850.18	\$ 0.00	\$ 2,850.18
4154 Autumn Creek			0.00	0.00	0.00	0.00
4154.1 Propane			0.00	1,439.56	0.00	1,439.56
Total 4154 Autumn Creek	\$ 0.00	\$ 0.00	\$ 0.00	\$ 1,439.56	\$ 0.00	\$ 1,439.56
Total 4150 Utilities Expense	\$ 329.53	\$ 700.00	-\$ 370.47	\$ 9,690.31	\$ 8,400.00	\$ 1,290.31
Total 4665 Utilities	\$ 329.53	\$ 700.00	-\$ 370.47	\$ 9,690.31	\$ 8,400.00	\$ 1,290.31
4670 General Expenses			0.00	0.00	0.00	0.00
4080 Grants Expenses		250.00	-250.00	0.00	1,000.00	-1,000.00
4160 Other Expenses	107.55		107.55	108.55	0.00	108.55
4161 Communications			0.00	0.00	0.00	0.00
4161.1 275-3058 Century Link	39.43	41.67	-2.24	472.02	500.00	-27.98
4161.2 Onebox	22.88	33.33	-10.45	275.81	400.00	-124.19
4161.3 Call Em All		12.50	-12.50	0.00	150.00	-150.00
4161.5 Active 911		33.33	-33.33	375.00	400.00	-25.00
4161.6 cell phones	95.53		95.53	1,093.63	0.00	1,093.63
Total 4161 Communications	\$ 157.84	\$ 120.83	\$ 37.01	\$ 2,216.46	\$ 1,450.00	\$ 766.46
4162 Contingency Funds		166.67	-166.67	0.00	2,000.00	-2,000.00
4163 Dues/Subscriptions		62.50	-62.50	308.99	750.00	-441.01
4163.3 Dues IAFC			0.00	245.00	0.00	245.00
Total 4163 Dues/Subscriptions	\$ 0.00	\$ 62.50	-\$ 62.50	\$ 553.99	\$ 750.00	-\$ 196.01
4164 Software & Software Upgrades			0.00	92.69	0.00	92.69
4165 Dispatch		0.00	0.00	3,889.52	4,500.00	-610.48
4166 Information Technology Equipment		0.00	0.00	4,585.46	4,000.00	585.46
4167 Meals& Refreshments	811.74		811.74	2,976.55	0.00	2,976.55
4169 Misc Printing		83.33	-83.33	307.00	1,000.00	-693.00
4172 Miscellaneous			0.00	164.32	0.00	164.32
Total 4160 Other Expenses	\$ 1,077.13	\$ 433.33	\$ 643.80	\$ 14,894.54	\$ 13,700.00	\$ 1,194.54
Total 4670 General Expenses	\$ 1,077.13	\$ 683.33	\$ 393.80	\$ 14,894.54	\$ 14,700.00	\$ 194.54
Total 4600 Operations Expenses	\$ 35,955.76	\$ 17,507.50	\$ 18,448.26	\$ 212,424.38	\$ 207,417.00	\$ 5,007.38
4900 Deployments Expense			0.00	0.00	0.00	0.00
4910 Deployments - Pay, Bene, Taxes		8,333.37	-8,333.37	0.00	100,000.00	-100,000.00
4051 Deployments	19,728.67		19,728.67	129,582.83	0.00	129,582.83
Total 4910 Deployments - Pay, Bene, Taxes	\$ 19,728.67	\$ 8,333.37	\$ 11,395.30	\$ 129,582.83	\$ 100,000.00	\$ 29,582.83
4915 Non-billable Expenses			0.00	0.00	0.00	0.00
4915.1 Vehicle - repairs and maintenance			0.00	253.75	0.00	253.75
Total 4915 Non-billable Expenses	\$ 0.00	\$ 0.00	\$ 0.00	\$ 253.75	\$ 0.00	\$ 253.75
4930 Reimbursable Expenses			0.00	0.00	0.00	0.00
4070 Deployment Expenses - Reimbursable			0.00	988.38	0.00	988.38
4070.1 Travel			0.00	1,311.26	0.00	1,311.26
4070.15 Lodging	6,528.00		6,528.00	20,151.93	0.00	20,151.93
4070.2 Fuel Reimbursed	1,974.56		1,974.56	9,368.96	0.00	9,368.96
4070.6 Per Diem			0.00	4,620.00	0.00	4,620.00
Total 4070 Deployment Expenses - Reimbursable	\$ 8,502.56	\$ 0.00	\$ 8,502.56	\$ 36,440.53	\$ 0.00	\$ 36,440.53
Deployment Expenses Reimbursed	3,109.00		3,109.00	17,753.38	0.00	17,753.38
Total 4930 Reimbursable Expenses	\$ 11,611.56	\$ 0.00	\$ 11,611.56	\$ 54,193.91	\$ 0.00	\$ 54,193.91
Total 4900 Deployments Expense	\$ 31,340.23	\$ 8,333.37	\$ 23,006.86	\$ 184,030.49	\$ 100,000.00	\$ 84,030.49
Payroll Expenses			0.00	0.00	0.00	0.00
Taxes			0.00	0.00	0.00	0.00
Wages			0.00	0.00	0.00	0.00
Payroll Correction	0.00		0.00	4,536.00	0.00	4,536.00
Total Payroll	0.00		0.00	15,218.09	0.00	15,218.09
Total Wages	\$ 0.00	\$ 0.00	\$ 0.00	\$ 19,754.09	\$ 0.00	\$ 19,754.09
Total Payroll Expenses	\$ 0.00	\$ 0.00	\$ 0.00	\$ 19,754.09	\$ 0.00	\$ 19,754.09
Reimbursements			0.00	0.00	0.00	0.00
Total Expenditures	\$ 85,913.14	\$ 46,469.95	\$ 39,443.19	\$ 516,839.38	\$ 607,579.00	-\$ 90,739.62
Net Operating Revenue	-\$ 50,207.70	-\$ 20.37	-\$ 50,187.33	\$ 83,858.20	\$ 101,394.00	-\$ 17,535.80
Other Expenditures						
4990 GASB Reconciling			0.00	-2,740.08	0.00	-2,740.08
Capital Asset - Additions			0.00	-10,835.04	0.00	-10,835.04
Total 4990 GASB Reconciling	\$ 0.00	\$ 0.00	\$ 0.00	-\$ 13,575.12	\$ 0.00	-\$ 13,575.12

	Dec 2022			Total		
	Actual	Budget	over Budget	Actual	Budget	over Budget
Reconciliation Discrepancies			0.00	-1.17	0.00	-1.17
Total Other Expenditures	\$ 0.00	\$ 0.00	\$ 0.00	\$ 13,576.29	\$ 0.00	\$ 13,576.29
Net Other Revenue	\$ 0.00	\$ 0.00	\$ 0.00	\$ 13,576.29	\$ 0.00	\$ 13,576.29
Net Revenue	-\$ 50,207.70	-\$ 20.37	-\$ 50,187.33	\$ 97,434.49	\$ 165,883.96	-\$ 68,449.47

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