

**Tallahassee Fire Protection District**  
**Treasurer's Report of Financial Position as of January 2021**  
**for Board Meeting on February 8, 2021**

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**Cash In:**

Donations	\$650
Grants	\$1,514
Misc Income	<u>\$576</u>
<b>Total Revenue</b>	<b>\$2,740</b>

**Cash Out:**

Administration	\$8,272
Operations	<u>\$9,529</u>
<b>Total Expenses</b>	<b>\$17,801</b>
<b>Increase/(Decrease)</b>	<b>(\$15,061)</b>

- The District *decreased* its cash position this month. **The QB checking account balance at 1.31.21 is \$122,735.**
- The District's QB checking account balance on December 31, 2020 was \$123,031.
- QB is powerful modern double entry accounting software – we can drill down on any revenue or expense item and compare to budget.
- The Workers Comp Audit document request was timely submitted. Files are organized in the Shared Drive.
- Compilation Audit Exemption engagement is engaged. Files are organized in the Shared Drive. This is a major financial deliverable for us and OPR (Osborne Parsons and Rosacker) has all documents requested.
- Key dates are shown below, and we may need a special session to approve the FS and the Audit Exemption before our next regularly scheduled April meeting.
  - 2/22 start work on engagement
  - 3/12 thru 3/19 anticipated DRAFT delivered to us
  - 3/31 audit exemption report due

Tallahassee Fire Protection District  
Balance Sheet Prev Year Comparison  
As of January 31, 2021

	Jan 31, 21	Jan 31, 20	\$ Change	% Change
<b>ASSETS</b>				
<b>Current Assets</b>				
<b>Checking/Savings</b>				
1001 · Checking Account - Wells Fargo	122,735.06	80,548.89	42,186.17	52.37%
1003 · Cash Held with County Treasurer	0.00	2,281.82	-2,281.82	-100.0%
<b>Total Checking/Savings</b>	122,735.06	82,830.71	39,904.35	48.18%
<b>Other Current Assets</b>				
1100 · Property Tax Receivable	192,341.00	189,215.00	3,126.00	1.65%
<b>Total Other Current Assets</b>	192,341.00	189,215.00	3,126.00	1.65%
<b>Total Current Assets</b>	315,076.06	272,045.71	43,030.35	15.82%
<b>Fixed Assets</b>				
<b>1201 · Asset - Medical Equip</b>				
1213 · Acc Dep - Medical Equip	-9,786.78	-5,024.80	-4,761.98	-94.77%
1201 · Asset - Medical Equip - Other	27,808.64	11,813.64	15,995.00	135.39%
<b>Total 1201 · Asset - Medical Equip</b>	18,021.86	6,788.84	11,233.02	165.46%
<b>1203 · Asset-Vehicles</b>				
1214 · Acc Dep - Vehicles	-109,053.82	-68,799.66	-40,254.16	-58.51%
1203 · Asset-Vehicles - Other	489,107.31	491,773.97	-2,666.66	-0.54%
<b>Total 1203 · Asset-Vehicles</b>	380,053.49	422,974.31	-42,920.82	-10.15%
<b>1204 · Asset-Building Improvements</b>				
1211 · Acc Dep - Building Improvements	-32,876.79	-24,574.96	-8,301.83	-33.78%
1204 · Asset-Building Improvements - Other	62,306.21	62,306.21	0.00	0.0%
<b>Total 1204 · Asset-Building Improvements</b>	29,429.42	37,731.25	-8,301.83	-22.0%
<b>1205 · Asset-Building</b>				
1210 · Acc Dep - Building	-17,750.20	-13,312.65	-4,437.55	-33.33%
1205 · Asset-Building - Other	177,501.95	177,501.95	0.00	0.0%
<b>Total 1205 · Asset-Building</b>	159,751.75	164,189.30	-4,437.55	-2.7%
<b>Total Fixed Assets</b>	587,256.52	631,683.70	-44,427.18	-7.03%
<b>TOTAL ASSETS</b>	<b>902,332.58</b>	<b>903,729.41</b>	<b>-1,396.83</b>	<b>-0.16%</b>
<b>LIABILITIES &amp; EQUITY</b>				
<b>Liabilities</b>				
<b>Current Liabilities</b>				
<b>Credit Cards</b>				
2002.1 · Chase Business Visa	6,472.71	0.00	6,472.71	100.0%
<b>Total Credit Cards</b>	6,472.71	0.00	6,472.71	100.0%
<b>Other Current Liabilities</b>				
2000 · Liabilities				
2005 · Worker's Comp Payable	5,947.72	0.00	5,947.72	100.0%
2006 · State Income Tax Withheld	687.00	102.00	585.00	573.53%
2007 · Accrued SUTA	54.32	25.08	29.24	116.59%
2008 · Federal Withholding Tax Payable	1,644.00	261.00	1,383.00	529.89%
2009 · FICA Employee Tax Payable	1,122.65	518.32	604.33	116.59%
2010 · Medicare Employee Tax Payable	262.56	121.23	141.33	116.58%
2011 · FICA Accrued-Employer	1,122.65	518.32	604.33	116.59%
2012 · Medicare Accrued-Employer	262.56	121.23	141.33	116.58%
<b>Total 2000 · Liabilities</b>	11,103.46	1,667.18	9,436.28	566.0%
2200 · Deferred Inflows of Resources	192,341.00	189,215.00	3,126.00	1.65%
<b>Total Other Current Liabilities</b>	203,444.46	190,882.18	12,562.28	6.58%
<b>Total Current Liabilities</b>	209,917.17	190,882.18	19,034.99	9.97%
<b>Total Liabilities</b>	209,917.17	190,882.18	19,034.99	9.97%
<b>Equity</b>				
Reorganization Transfers	343,233.26	343,233.26	0.00	0.0%
30000 · Opening Balance Equity	115,728.49	115,728.49	0.00	0.0%
3130 · Perm. Restricted Net Assets				
3130.1 · TABOR	12,887.00	0.00	12,887.00	100.0%
<b>Total 3130 · Perm. Restricted Net Assets</b>	12,887.00	0.00	12,887.00	100.0%
3200 · Unrestricted Net Assets	236,995.37	274,694.45	-37,699.08	-13.72%
Net Income	-16,428.71	-20,808.97	4,380.26	21.05%
<b>Total Equity</b>	692,415.41	712,847.23	-20,431.82	-2.87%
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>902,332.58</b>	<b>903,729.41</b>	<b>-1,396.83</b>	<b>-0.16%</b>

Tallahassee Fire Protection District  
**Balance Sheet**  
As of January 31, 2021

	<u>Jan 31, 21</u>
<b>ASSETS</b>	
<b>Current Assets</b>	
Checking/Savings	
1001 · Checking Account - Wells Fargo	122,735.06
<b>Total Checking/Savings</b>	<u>122,735.06</u>
Other Current Assets	
1100 · Property Tax Receivable	192,341.00
<b>Total Other Current Assets</b>	<u>192,341.00</u>
<b>Total Current Assets</b>	315,076.06
<b>Fixed Assets</b>	
1201 · Asset - Medical Equip	
1213 · Acc Dep - Medical Equip	-9,786.78
1201 · Asset - Medical Equip - Other	27,808.64
<b>Total 1201 · Asset - Medical Equip</b>	<u>18,021.86</u>
1203 · Asset-Vehicles	
1214 · Acc Dep - Vehicles	-109,053.82
1203 · Asset-Vehicles - Other	489,107.31
<b>Total 1203 · Asset-Vehicles</b>	<u>380,053.49</u>
1204 · Asset-Building Improvements	
1211 · Acc Dep - Building Improvements	-32,876.79
1204 · Asset-Building Improvements - Other	62,306.21
<b>Total 1204 · Asset-Building Improvements</b>	<u>29,429.42</u>
1205 · Asset-Building	
1210 · Acc Dep - Building	-17,750.20
1205 · Asset-Building - Other	177,501.95
<b>Total 1205 · Asset-Building</b>	<u>159,751.75</u>
<b>Total Fixed Assets</b>	<u>587,256.52</u>
<b>TOTAL ASSETS</b>	<u><u>902,332.58</u></u>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
Credit Cards	
2002.1 · Chase Business Visa	6,472.71
<b>Total Credit Cards</b>	<u>6,472.71</u>
Other Current Liabilities	
2000 · Liabilities	
2005 · Worker's Comp Payable	5,947.72
2006 · State Income Tax Withheld	687.00
2007 · Accrued SUTA	54.32
2008 · Federal Withholding Tax Payable	1,644.00
2009 · FICA Employee Tax Payable	1,122.65
2010 · Medicare Employee Tax Payable	262.56
2011 · FICA Accrued-Employer	1,122.65
2012 · Medicare Accrued-Employer	262.56
<b>Total 2000 · Liabilities</b>	<u>11,103.46</u>
2200 · Deferred Inflows of Resources	192,341.00
<b>Total Other Current Liabilities</b>	<u>203,444.46</u>
<b>Total Current Liabilities</b>	<u>209,917.17</u>
<b>Total Liabilities</b>	209,917.17
<b>Equity</b>	
Reorganization Transfers	343,233.26
30000 · Opening Balance Equity	115,728.49

**Tallahassee Fire Protection District**  
**Balance Sheet**  
**As of January 31, 2021**

	<u>Jan 31, 21</u>
3130 · Perm. Restricted Net Assets	
3130.1 · TABOR	12,887.00
Total 3130 · Perm. Restricted Net Assets	<u>12,887.00</u>
3200 · Unrestricted Net Assets	236,995.37
Net Income	<u>-16,428.71</u>
Total Equity	692,415.41
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u><u>902,332.58</u></u></b>

Tallahassee Fire Protection District  
Profit & Loss Budget vs. Actual  
January 2021

	Jan 21	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
3001 - Property Taxes Collected				
3001.1 - Specific Ownership Tax	0.00	0.00	0.00	0.0%
3001.2 - Misc from Fremont Cty report	0.00	0.00	0.00	0.0%
3001 - Property Taxes Collected - Other	0.00	0.00	0.00	0.0%
Total 3001 - Property Taxes Collected	0.00	0.00	0.00	0.0%
3002 - Donations-Unrestricted	650.00	875.00	-225.00	74.29%
3020 - Response Income In-District	568.33			
3040 - Deployment Income Out of Dist.	7.07			
3050 - Grants	1,514.47	416.67	1,097.80	363.47%
<b>Total Income</b>	<b>2,739.87</b>	<b>1,291.67</b>	<b>1,448.20</b>	<b>212.12%</b>
Gross Profit	2,739.87	1,291.67	1,448.20	212.12%
Expense				
4400 - Administrative Expenses				
4410 - Salaries, Taxes & Benefits				
4001 - Payroll Admin Fire Chief	2,000.00	2,000.00	0.00	100.0%
4011 - Employer's Payroll Taxes	1,439.53	244.80	1,194.73	588.04%
Total 4410 - Salaries, Taxes & Benefits	3,439.53	2,244.80	1,194.73	153.22%
4450 - Operating Expenses				
4020 - Advertising	0.00	8.33	-8.33	0.0%
4021 - Meetings	0.00	0.00	0.00	0.0%
4023 - Board Expenses	0.00	41.67	-41.67	0.0%
4027 - Filing Fees	60.00	25.00	35.00	240.0%
4028 - General Supplies	0.00	41.67	-41.67	0.0%
4029 - Internet	58.00	58.00	0.00	100.0%
4030 - Liability Insurance	570.00	0.00	570.00	100.0%
4031 - Meals & Refreshments	0.00	8.33	-8.33	0.0%
4032 - Miscellaneous	0.00	20.83	-20.83	0.0%
4034 - Office Supplies	85.17	41.67	43.50	204.39%
4035 - Dues & Subscriptions	0.00	125.00	-125.00	0.0%
4036 - Software and Software Upgrades	0.00	83.33	-83.33	0.0%
4037 - Payrol Fees QuickBooks	14.00	15.00	-1.00	93.33%
4038 - Postage	254.00	66.67	187.33	380.98%
4039 - Printing	0.00	41.67	-41.67	0.0%
4040 - Professional Services				
4040.1 - Accounting	210.00	233.33	-23.33	90.0%
4040.2 - Accounting - Audits	0.00	0.00	0.00	0.0%
4040.3 - Legal				
4040.31 - Legal - Collins Cockrel & Cole	1,117.00	0.00	1,117.00	100.0%
4040.32 - Legal - Policy Manuals	2,693.00	2,693.00	0.00	100.0%
Total 4040.3 - Legal	3,810.00	2,693.00	1,117.00	141.48%
4040 - Professional Services - Other	50.00			
Total 4040 - Professional Services	4,070.00	2,926.33	1,143.67	139.08%
4041 - Travel	0.00	41.67	-41.67	0.0%
4042 - Website Domain Costs	0.00	0.00	0.00	0.0%
4043 - Community Services	0.00	0.00	0.00	0.0%
4049 - Uncollected Reimbursable	-279.09			
Total 4450 - Operating Expenses	4,832.08	3,545.17	1,286.91	136.3%
<b>Total 4400 - Administrative Expenses</b>	<b>8,271.61</b>	<b>5,789.97</b>	<b>2,481.64</b>	<b>142.86%</b>
4600 - Operations Expenses				
4610 - Personnel				
4612 - Payroll, Taxes & Benefits				
4050 - Operation Salaries	1.75			
4052 - Shift Coverage	2,300.00	2,737.50	-437.50	84.02%
4060 - Benefits				
4061 - Worker's Comp Insurance	0.00	136.60	-136.60	0.0%
4062 - Employer's Payroll Taxes	0.00	225.84	-225.84	0.0%
4066 - Performance Awards	0.00	0.00	0.00	0.0%
Total 4060 - Benefits	0.00	362.44	-362.44	0.0%
Total 4612 - Payroll, Taxes & Benefits	2,301.75	3,099.94	-798.19	74.25%
4615 - Training & Recruitment	0.00	833.37	-833.37	0.0%
Total 4610 - Personnel	2,301.75	3,933.31	-1,631.56	58.52%
4630 - Fire Operations				
4090 - Firefighting Supplies				
4093 - Communications Equipment	0.00	125.00	-125.00	0.0%
4096 - Fuel In-District	1,284.91	783.33	501.58	164.03%
4100 - PPE Wildland	274.99			
4105 - Traffic Supplies	458.38			
4106 - Rescue Supplies	705.89			
4107 - Haz Mat Supplies	24.60			
4090 - Firefighting Supplies - Other	177.88	2,083.33	-1,905.45	8.54%
Total 4090 - Firefighting Supplies	2,926.65	2,991.66	-65.01	97.83%
Total 4630 - Fire Operations	2,926.65	2,991.66	-65.01	97.83%
4640 - EMS Operations				
4110 - EMS Supplies				
4111 - Expendable Medical Supplies	926.03			
4112 - Non-Expendable Medical Supplies	272.87			
4110 - EMS Supplies - Other	584.36	625.00	-40.64	93.5%
Total 4110 - EMS Supplies	1,783.26	625.00	1,158.26	285.32%
Total 4640 - EMS Operations	1,783.26	625.00	1,158.26	285.32%
4650 - Equipment Expenses				
4651 - Equipment Maintenance & Repairs				
4053 - Fleet Maintenance	320.00			
4123 - Apparatus				

Tallahassee Fire Protection District  
Profit & Loss Budget vs. Actual  
January 2021

	Jan 21	Budget	\$ Over Budget	% of Budget
4123.15 · R1	189.11			
4123.21 · E14	200.00			
4123.3 · C1	46.79			
4123 · Apparatus - Other	265.99			
Total 4123 · Apparatus	701.89			
4651 · Equipment Maintenance & Repairs - Other	0.00	1,250.00	-1,250.00	0.0%
Total 4651 · Equipment Maintenance & Repairs	1,021.89	1,250.00	-228.11	81.75%
4657 · Equipment Leases				
4118 · Lease Payments	0.00	0.00	0.00	0.0%
Total 4657 · Equipment Leases	0.00	0.00	0.00	0.0%
Total 4650 · Equipment Expenses	1,021.89	1,250.00	-228.11	81.75%
4660 · Building Expenses				
4130 · Building Repairs & Maintenance	24.98	625.00	-600.02	4.0%
Total 4660 · Building Expenses	24.98	625.00	-600.02	4.0%
4665 · Utilities				
4150 · Utilities Expense				
4150.1 · Propane	0.00	415.00	-415.00	0.0%
4150.2 · Electric	152.65	157.25	-4.60	97.08%
4150.3 · Trash	61.00	30.50	30.50	200.0%
Total 4150 · Utilities Expense	213.65	602.75	-389.10	35.45%
Total 4665 · Utilities	213.65	602.75	-389.10	35.45%
4670 · General Expenses				
4161 · Communications				
4161.1 · 275-3058 Century Link	36.00	31.67	4.33	113.67%
4161.2 · Onebox	22.88	25.00	-2.12	91.52%
4161.3 · Call Em All	0.00	12.50	-12.50	0.0%
4161.5 · Active 911	0.00	29.17	-29.17	0.0%
Total 4161 · Communications	58.88	98.34	-39.46	59.87%
4162 · Contingency Funds	0.00	1,666.74	-1,666.74	0.0%
4163 · Dues/Subscriptions	0.00	62.50	-62.50	0.0%
4164 · Software & Software Upgrades	366.04	25.00	341.04	1,464.16%
4165 · Dispatch	832.50	763.00	69.50	109.11%
4169 · Misc Printing	0.00	83.33	-83.33	0.0%
Total 4670 · General Expenses	1,257.42	2,698.91	-1,441.49	46.59%
<b>Total 4600 · Operations Expenses</b>	<b>9,529.60</b>	<b>12,726.63</b>	<b>-3,197.03</b>	<b>74.88%</b>
4900 · Deployments Expense				
4910 · Deployments - Pay, Bene, Taxes				
4051 · Deployments	0.00			
Total 4910 · Deployments - Pay, Bene, Taxes	0.00			
4930 · Reimbursable Expenses				
4070 · Deployment Expenses Reimbursed	0.00			
Total 4930 · Reimbursable Expenses	0.00			
Total 4900 · Deployments Expense	0.00			
<b>Total Expense</b>	<b>17,801.21</b>	<b>18,516.60</b>	<b>-715.39</b>	<b>96.14%</b>
Net Ordinary Income	-15,061.34	-17,224.93	2,163.59	87.44%
<b>Net Income</b>	<b>-15,061.34</b>	<b>-17,224.93</b>	<b>2,163.59</b>	<b>87.44%</b>