

Tallahassee Fire Protection District
Treasurer's Report on Financial Position as of March 31, 2021
for Board Meeting on April 12, 2021

| Cash In: | |
|-------------------------------------|--------------------|
| 3001 · Property Taxes Collected | \$59,651.83 |
| 3002 · Donations-Unrestricted | 200.00 |
| 3004 · Interest from Bank Accounts | 1.33 |
| 3011 · Misc. Income (address signs) | 35.00 |
| 3020 · Response Income In-District | <u>395.20</u> |
| Total Income | \$60,283.36 |

| Cash Out: | |
|---------------------------------------|--------------------|
| Total 4400 · Administrative Expenses | \$3,629.95 |
| Total 4600 · Operations Expenses | 19,735.12 |
| Total 4600 · Operations Expenses 4910 | <u>4,028.00</u> |
| Total Expense | \$27,393.07 |
| Increase/(Decrease) | \$32,890.29 |

Treasurer's March 2021 comments:

- The District *increased* its cash position before reserves this month. **The QB checking account cash balance, before reserves, as of March 31, 2021, was \$159,801.28**
- The District's QB cash checking account balance, before reserves on February 28, 2021 was **\$135,455.99**.
- Budget reporting: Still working on a reporting model that is more useful.
- FYI on reserves - there are other "non-spendable" categories of equity we should consider reporting. We can discuss this more in the future: <https://www.gasb.org/st/summary/gstsm54.html>
 - **Net Investment in Capital Assets:** (Fixed assets less liabilities associated with those assets)
 - **Restricted:** Reserved for specific purpose stipulated by constitution or legislation
 - **Committed:** Used only for specific purposes determined by the Board
 - **Assigned:** Intended to be used by the Board, but not Restricted or Committed

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

| | <u>Mar 31, 21</u> | <u>Mar 31, 20</u> | <u>\$ Change</u> | <u>% Change</u> |
|---|--------------------------|--------------------------|-------------------------|----------------------|
| ASSETS | | | | |
| Current Assets | | | | |
| Checking/Savings | | | | |
| 1001 · Checking Account - Wells Fargo | 159,801.28 | 108,698.26 | 51,103.02 | 47.01% |
| 1003 · Cash Held with County Treasurer | 0.00 | 2,281.82 | -2,281.82 | -100.0% |
| Total Checking/Savings | <u>159,801.28</u> | <u>110,980.08</u> | <u>48,821.20</u> | <u>43.99%</u> |
| Other Current Assets | | | | |
| 1100 · Property Tax Receivable | 192,341.00 | 189,215.00 | 3,126.00 | 1.65% |
| Total Other Current Assets | <u>192,341.00</u> | <u>189,215.00</u> | <u>3,126.00</u> | <u>1.65%</u> |
| Total Current Assets | <u>352,142.28</u> | <u>300,195.08</u> | <u>51,947.20</u> | <u>17.3%</u> |
| Fixed Assets | | | | |
| 1201 · Asset - Medical Equip | | | | |
| 1213 · Acc Dep - Medical Equip | -9,786.78 | -5,024.80 | -4,761.98 | -94.77% |
| 1201 · Asset - Medical Equip - Other | 27,808.64 | 27,808.64 | 0.00 | 0.0% |
| Total 1201 · Asset - Medical Equip | <u>18,021.86</u> | <u>22,783.84</u> | <u>-4,761.98</u> | <u>-20.9%</u> |
| 1203 · Asset-Vehicles | | | | |
| 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% |
| Total 1203 · Asset-Vehicles | <u>380,053.49</u> | <u>422,974.31</u> | <u>-42,920.82</u> | <u>-10.15%</u> |
| 1204 · Asset-Building Improvements | | | | |
| 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% |
| Total 1204 · Asset-Building Improvements | <u>29,429.42</u> | <u>37,731.25</u> | <u>-8,301.83</u> | <u>-22.0%</u> |
| 1205 · Asset-Building | | | | |
| 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% |
| Total 1205 · Asset-Building | <u>159,751.75</u> | <u>164,189.30</u> | <u>-4,437.55</u> | <u>-2.7%</u> |
| Total Fixed Assets | <u>587,256.52</u> | <u>647,678.70</u> | <u>-60,422.18</u> | <u>-9.33%</u> |
| TOTAL ASSETS | <u><u>939,398.80</u></u> | <u><u>947,873.78</u></u> | <u><u>-8,474.98</u></u> | <u><u>-0.89%</u></u> |
| LIABILITIES & EQUITY | | | | |
| Liabilities | | | | |
| Current Liabilities | | | | |
| Credit Cards | | | | |
| 2002.1 · Chase Business Visa | 5,914.86 | 0.00 | 5,914.86 | 100.0% |
| Total Credit Cards | <u>5,914.86</u> | <u>0.00</u> | <u>5,914.86</u> | <u>100.0%</u> |
| Other Current Liabilities | | | | |
| 2000 · Liabilities | | | | |
| 2005 · Worker's Comp Payable | 5,947.72 | 0.00 | 5,947.72 | 100.0% |
| 2006 · State Income Tax Withheld | 927.00 | 280.00 | 647.00 | 231.07% |
| 2007 · Accrued SUTA | 82.51 | 51.02 | 31.49 | 61.72% |
| 2008 · Federal Withholding Tax Payable | 234.00 | 211.00 | 23.00 | 10.9% |
| 2009 · FICA Employee Tax Payable | 278.38 | 265.98 | 12.40 | 4.66% |
| 2010 · Medicare Employee Tax Payable | 65.10 | 62.20 | 2.90 | 4.66% |
| 2011 · FICA Accrued-Employer | 278.38 | 265.98 | 12.40 | 4.66% |
| 2012 · Medicare Accrued-Employer | 65.10 | 62.20 | 2.90 | 4.66% |

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

| | <u>Mar 31, 21</u> | <u>Mar 31, 20</u> | <u>\$ Change</u> | <u>% Change</u> |
|--|--------------------------|--------------------------|-------------------------|----------------------|
| Total 2000 · Liabilities | 7,878.19 | 1,198.38 | 6,679.81 | 557.4% |
| 2200 · Deferred Inflows of Resources | 192,341.00 | 189,215.00 | 3,126.00 | 1.65% |
| Total Other Current Liabilities | 200,219.19 | 190,413.38 | 9,805.81 | 5.15% |
| Total Current Liabilities | 206,134.05 | 190,413.38 | 15,720.67 | 8.26% |
| Total Liabilities | 206,134.05 | 190,413.38 | 15,720.67 | 8.26% |
| Equity | | | | |
| 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% |
| Total 3130 · Perm. Restricted Net Assets | 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 | 24,420.63 | 23,804.20 | 616.43 | 2.59% |
| Total Equity | 733,264.75 | 757,460.40 | -24,195.65 | -3.19% |
| TOTAL LIABILITIES & EQUITY | <u>939,398.80</u> | <u>947,873.78</u> | <u>-8,474.98</u> | <u>-0.89%</u> |

Tallahassee Fire Protection District
Balance Sheet
As of March 31, 2021

| | <u>Mar 31, 21</u> |
|--|--------------------------|
| ASSETS | |
| Current Assets | |
| Checking/Savings | |
| 1001 · Checking Account - Wells Fargo | 159,801.28 |
| Total Checking/Savings | <u>159,801.28</u> |
| Other Current Assets | |
| 1100 · Property Tax Receivable | 192,341.00 |
| Total Other Current Assets | <u>192,341.00</u> |
| Total Current Assets | 352,142.28 |
| Fixed Assets | |
| 1201 · Asset - Medical Equip | 18,021.86 |
| 1203 · Asset-Vehicles | 380,053.49 |
| 1204 · Asset-Building Improvements | 29,429.42 |
| 1205 · Asset-Building | 159,751.75 |
| Total Fixed Assets | <u>587,256.52</u> |
| TOTAL ASSETS | <u><u>939,398.80</u></u> |
| LIABILITIES & EQUITY | |
| Liabilities | |
| Current Liabilities | |
| Credit Cards | |
| 2002.1 · Chase Business Visa | 5,914.86 |
| Total Credit Cards | 5,914.86 |
| Other Current Liabilities | |
| 2000 · Liabilities | 7,878.19 |
| 2200 · Deferred Inflows of Resources | 192,341.00 |
| Total Other Current Liabilities | <u>200,219.19</u> |
| Total Current Liabilities | <u>206,134.05</u> |
| Total Liabilities | 206,134.05 |
| Equity | |
| Reorganization Transfers | 343,233.26 |
| 30000 · Opening Balance Equity | 115,728.49 |
| 3130 · Perm. Restricted Net Assets | 12,887.00 |
| 3200 · Unrestricted Net Assets | 236,995.37 |
| Net Income | 24,420.63 |
| Total Equity | <u>733,264.75</u> |
| TOTAL LIABILITIES & EQUITY | <u><u>939,398.80</u></u> |

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

| Ordinary Income/Expense | Mar 21 | Budget | \$ Over Budget | % of Budget |
|--|-----------|-----------|----------------|-------------|
| Income | | | | |
| 3000 - Total Budgeted Operating Income | | | | |
| 3001 - Property Taxes Collected | | | | |
| 3001.1 - Specific Ownership Tax | 2,117.90 | 885.82 | 1,232.08 | 239.09% |
| 3001.2 - Misc from Fremont Cty report | -1,757.35 | -1,657.21 | -100.14 | 106.04% |
| 3001 - Property Taxes Collected - Other | 59,291.28 | 55,240.34 | 4,050.94 | 107.33% |
| Total 3001 - Property Taxes Collected | 59,651.83 | 54,468.95 | 5,182.88 | 109.52% |
| 3002 - Donations-Unrestricted | 200.00 | 875.00 | -675.00 | 22.86% |
| 3004 - Interest from Bank Accounts | 1.33 | | | |
| 3011 - Misc Income | | | | |
| 3009 - Address Signs | 35.00 | | | |
| Total 3011 - Misc Income | 35.00 | | | |
| 3020 - Response Income In-District | 395.20 | | | |
| 3050 - Grants | | | | |
| 3050 - Grants - Other | 0.00 | 416.67 | -416.67 | 0.0% |
| Total 3050 - Grants | 0.00 | 416.67 | -416.67 | 0.0% |
| Total 3000 - Total Budgeted Operating Income | 60,283.36 | 55,760.62 | 4,522.74 | 108.11% |
| Total Income | 60,283.36 | 55,760.62 | 4,522.74 | 108.11% |
| Gross Profit | 60,283.36 | 55,760.62 | 4,522.74 | 108.11% |
| Expense | | | | |
| 4400 - Administrative Expenses | | | | |
| 4410 - Salaries, Taxes & Benefits | | | | |
| 4001 - Payroll Admin Fire Chief | 0.00 | 2,000.00 | -2,000.00 | 0.0% |
| 4011 - Employer's Payroll Taxes | 356.95 | 244.80 | 112.15 | 145.81% |
| Total 4410 - Salaries, Taxes & Benefits | 356.95 | 2,244.80 | -1,887.85 | 15.9% |
| 4450 - Operating Expenses | | | | |
| 4020 - Advertising | 0.00 | 8.33 | -8.33 | 0.0% |
| 4021 - Meetings | | | | |
| 4021 - Meetings - Other | 0.00 | 0.00 | 0.00 | 0.0% |
| Total 4021 - Meetings | 0.00 | 0.00 | 0.00 | 0.0% |
| 4023 - Board Expenses | | | | |
| 4023 - Board Expenses - Other | 0.00 | 41.67 | -41.67 | 0.0% |
| Total 4023 - Board Expenses | 0.00 | 41.67 | -41.67 | 0.0% |
| 4027 - Filing Fees | 0.00 | 25.00 | -25.00 | 0.0% |
| 4028 - General Supplies | | | | |
| 4028 - General Supplies - Other | 122.12 | 41.67 | 80.45 | 293.07% |
| Total 4028 - General Supplies | 122.12 | 41.67 | 80.45 | 293.07% |
| 4029 - Internet | 58.00 | 58.00 | 0.00 | 100.0% |
| 4030 - Liability Insurance | 0.00 | 0.00 | 0.00 | 0.0% |
| 4031 - Meals & Refreshments | 0.00 | 8.33 | -8.33 | 0.0% |
| 4032 - Miscellaneous | 0.00 | 20.83 | -20.83 | 0.0% |
| 4034 - Office Supplies | 242.36 | 41.67 | 200.69 | 581.62% |
| 4035 - Dues & Subscriptions | | | | |
| 4035 - Dues & Subscriptions - Other | 0.00 | 125.00 | -125.00 | 0.0% |
| Total 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 | 0.00 | 15.00 | -15.00 | 0.0% |
| 4038 - Postage | 0.00 | 66.67 | -66.67 | 0.0% |
| 4039 - Printing | | | | |
| 4039 - Printing - Other | 0.00 | 41.67 | -41.67 | 0.0% |
| Total 4039 - Printing | 0.00 | 41.67 | -41.67 | 0.0% |
| 4040 - Professional Services | | | | |
| 4040.1 - Accounting | 215.00 | 233.33 | -18.33 | 92.14% |
| 4040.2 - Accounting - Audits | 2,575.00 | 2,500.00 | 75.00 | 103.0% |
| 4040.3 - Legal | | | | |
| 4040.31 - Legal - Collins Cockrel & Cole | 0.00 | 0.00 | 0.00 | 0.0% |
| 4040.32 - Legal - Policy Manuals | 0.00 | 0.00 | 0.00 | 0.0% |
| Total 4040.3 - Legal | 0.00 | 0.00 | 0.00 | 0.0% |
| Total 4040 - Professional Services | 2,790.00 | 2,733.33 | 56.67 | 102.07% |
| 4041 - Travel | 0.00 | 41.67 | -41.67 | 0.0% |
| 4042 - Website Domain Costs | 20.00 | 0.00 | 20.00 | 100.0% |
| 4043 - Community Services | | | | |
| 4043 - Community Services - Other | 40.52 | 250.00 | -209.48 | 16.21% |
| Total 4043 - Community Services | 40.52 | 250.00 | -209.48 | 16.21% |
| Total 4450 - Operating Expenses | 3,273.00 | 3,602.17 | -329.17 | 90.86% |
| Total 4400 - Administrative Expenses | 3,629.95 | 5,846.97 | -2,217.02 | 62.08% |
| 4600 - Operations Expenses | | | | |
| 4601 - Unassigned Period Expense | 56.08 | | | |
| 4610 - Personnel | | | | |
| 4612 - Payroll, Taxes & Benefits | | | | |
| 4050 - Operation Salaries | 2,010.50 | | | |
| 4052 - Shift Coverage | 2,170.00 | 2,737.50 | -567.50 | 79.27% |
| 4060 - Benefits | | | | |
| 4061 - Worker's Comp Insurance | 0.00 | 136.60 | -136.60 | 0.0% |
| 4062 - Employer's Payroll Taxes | 291.45 | 225.84 | 65.61 | 129.05% |
| 4066 - Performance Awards | 0.00 | 0.00 | 0.00 | 0.0% |
| Total 4060 - Benefits | 291.45 | 362.44 | -70.99 | 80.41% |
| Total 4612 - Payroll, Taxes & Benefits | 4,471.95 | 3,099.94 | 1,372.01 | 144.26% |
| 4615 - Training & Recruitment | | | | |
| 4140 - Training & Recruitment | | | | |
| 4143 - Medical | 169.50 | | | |
| 4140 - Training & Recruitment - Other | 864.22 | | | |
| Total 4140 - Training & Recruitment | 1,033.72 | | | |

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

| | Mar 21 | Budget | \$ Over Budget | % of Budget |
|--|-----------|-----------|----------------|-------------|
| 4615 - Training & Recruitment - Other | 0.00 | 833.33 | -833.33 | 0.0% |
| Total 4615 - Training & Recruitment | 1,033.72 | 833.33 | 200.39 | 124.05% |
| Total 4610 - Personnel | 5,505.67 | 3,933.27 | 1,572.40 | 139.98% |
| 4630 - Fire Operations | | | | |
| 4090 - Firefighting Supplies | | | | |
| 4093 - Communications Equipment | | | | |
| 4093 - Communications Equipment - Other | 0.00 | 125.00 | -125.00 | 0.0% |
| Total 4093 - Communications Equipment | 0.00 | 125.00 | -125.00 | 0.0% |
| 4096 - Fuel In-District | 73.82 | 783.33 | -709.51 | 9.42% |
| 4100 - PPE Wildland | 272.73 | | | |
| 4101 - Uniforms | 548.93 | | | |
| 4105 - Traffic Supplies | 37.96 | | | |
| 4090 - Firefighting Supplies - Other | 965.30 | 2,083.33 | -1,118.03 | 46.33% |
| Total 4090 - Firefighting Supplies | 1,898.74 | 2,991.66 | -1,092.92 | 63.47% |
| Total 4630 - Fire Operations | 1,898.74 | 2,991.66 | -1,092.92 | 63.47% |
| 4640 - EMS Operations | | | | |
| 4110 - EMS Supplies | | | | |
| 4111 - Expendable Medical Supplies | 800.75 | | | |
| 4112 - Non-Expendable Medical Supplies | 191.60 | | | |
| 4110 - EMS Supplies - Other | 0.00 | 625.00 | -625.00 | 0.0% |
| Total 4110 - EMS Supplies | 992.35 | 625.00 | 367.35 | 158.78% |
| Total 4640 - EMS Operations | 992.35 | 625.00 | 367.35 | 158.78% |
| 4650 - Equipment Expenses | | | | |
| 4651 - Equipment Maintenance & Repairs | | | | |
| 4053 - Fleet Maintenance | 320.00 | | | |
| 4123 - Apparatus | | | | |
| 4123.11 - E41 | 43.08 | | | |
| 4123.15 - R1 | 14.51 | | | |
| 4123.21 - E14 | 39.47 | | | |
| 4123 - Apparatus - Other | 51.52 | | | |
| Total 4123 - Apparatus | 148.58 | | | |
| 4651 - Equipment Maintenance & Repairs - Other | 43.08 | 1,250.00 | -1,206.92 | 3.45% |
| Total 4651 - Equipment Maintenance & Repairs | 511.66 | 1,250.00 | -738.34 | 40.93% |
| 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% |
| 4659 - Equipment - acquisitions | | | | |
| 4119 - Capital Expenditures | 10,495.00 | | | |
| Total 4659 - Equipment - acquisitions | 10,495.00 | | | |
| Total 4650 - Equipment Expenses | 11,006.66 | 1,250.00 | 9,756.66 | 880.53% |
| 4660 - Building Expenses | | | | |
| 4130 - Building Repairs & Maintenance | | | | |
| 4133 - Station 3 - King Meadows | | | | |
| 4133 - Station 3 - King Meadows - Other | 45.98 | | | |
| Total 4133 - Station 3 - King Meadows | 45.98 | | | |
| 4130 - Building Repairs & Maintenance - Other | 0.00 | 625.00 | -625.00 | 0.0% |
| Total 4130 - Building Repairs & Maintenance | 45.98 | 625.00 | -579.02 | 7.36% |
| Total 4660 - Building Expenses | 45.98 | 625.00 | -579.02 | 7.36% |
| 4665 - Utilities | | | | |
| 4150 - Utilities Expense | | | | |
| 4150.1 - Propane | 0.00 | 415.00 | -415.00 | 0.0% |
| 4150.2 - Electric | 82.03 | 157.25 | -75.22 | 52.17% |
| 4150.3 - Trash | 0.00 | 30.50 | -30.50 | 0.0% |
| Total 4150 - Utilities Expense | 82.03 | 602.75 | -520.72 | 13.61% |
| Total 4665 - Utilities | 82.03 | 602.75 | -520.72 | 13.61% |
| 4670 - General Expenses | | | | |
| 4161 - Communications | | | | |
| 4161.1 - 275-3058 Century Link | 36.00 | 31.67 | 4.33 | 113.67% |
| 4161.2 - Onebox | 28.41 | 25.00 | 3.41 | 113.64% |
| 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 | 64.41 | 98.34 | -33.93 | 65.5% |
| 4162 - Contingency Funds | 0.00 | 1,666.66 | -1,666.66 | 0.0% |
| 4163 - Dues/Subscriptions | | | | |
| 4163 - Dues/Subscriptions - Other | 0.00 | 62.50 | -62.50 | 0.0% |
| Total 4163 - Dues/Subscriptions | 0.00 | 62.50 | -62.50 | 0.0% |
| 4164 - Software & Software Upgrades | 83.20 | 25.00 | 58.20 | 332.8% |
| 4165 - Dispatch | 0.00 | 863.00 | -863.00 | 0.0% |
| 4169 - Misc Printing | | | | |
| 4169 - Misc Printing - Other | 0.00 | 83.33 | -83.33 | 0.0% |
| Total 4169 - Misc Printing | 0.00 | 83.33 | -83.33 | 0.0% |
| Total 4670 - General Expenses | 147.61 | 2,798.83 | -2,651.22 | 5.27% |
| Total 4600 - Operations Expenses | 19,735.12 | 12,826.51 | 6,908.61 | 153.86% |
| 4900 - Deployments Expense | | | | |
| 4910 - Deployments - Pay, Bene, Taxes | | | | |
| 4910 - Deployments - Pay, Bene, Taxes - Other | 4,028.00 | | | |
| Total 4910 - Deployments - Pay, Bene, Taxes | 4,028.00 | | | |
| Total 4900 - Deployments Expense | 4,028.00 | | | |
| Total Expense | 27,393.07 | 18,673.48 | 8,719.59 | 146.7% |
| Net Ordinary Income | 32,890.29 | 37,087.14 | -4,196.85 | 88.68% |
| Net Income | 32,890.29 | 37,087.14 | -4,196.85 | 88.68% |