

**Tallahassee Fire Protection District
Treasurer's Report on Financial Position as of May 31, 2022
for the Board Meeting on June 13, 2022**

Cash In:

		Total
Revenue		
3000 Total Budgeted Operating Income		
3001 Taxes Collected		
3001.01 Property Tax		48,111.50
3001.1 Specific Ownership Tax		3,013.87
3001.2 Misc from Fremont Cty report		4,331.77
Total 3001 Taxes Collected	\$	55,457.14
3002 Donations-Unrestricted		490.00
3004 Interest from Bank Accounts		3.23
Total 3000 Total Budgeted Operating Income	\$	55,950.37
3040 Deployment Income Out of Dist.		
3040.1 Deployments - Personnel		25,426.05
3040.2 Deployments - Engines		14,108.00
3040.3 Deployments - Other		395.34
Total 3040 Deployment Income Out of Dist.	\$	39,929.39
Total Revenue	\$	95,879.76

Cash Out:

Expenditures		
Total 4400 Administrative Expenses	\$	5,652.08
4600 Operations Expenses		
Total 4610 Personnel	\$	5,418.43
Total 4630 Fire Operations	\$	4,797.78
Total 4640 EMS Operations	\$	265.18
Total 4650 Equipment Expenses	\$	4,994.14
Total 4660 Building Expenses	\$	135.12
Total 4665 Utilities	\$	1,766.65
Total 4670 General Expenses	\$	675.57
Total 4600 Operations Expenses	\$	18,052.87
Total 4900 Deployments Expense	\$	20,705.56
Total Expenditures	\$	44,410.51
Net Operating Revenue	\$	51,469.25

Increase/(Decrease) \$51,469.25

The District *increased* its cash position before reserves this month:

the QB checking accounts cash balance, before reserves, as of April 30, 2022 was \$162,003; and

the QB checking accounts cash balance, before reserves, on May 31, 2022 was \$200,580.

Discussion continues on the next page.

(Treasurer's comments continued)

- Deployments:
 - The District billed the state a total of \$39,929.39 for deployments (2 for High Park, 1 supplemental resource)
 - Account "3040 Deployments Income Out of Dist" now includes three sub-accounts to provide additional clarity:
 - "3040.1 Deployments –Personnel": The wages, taxes and other burdens related to personnel.
 - "3040.2 Deployments – Engine": **The amount billed for engines. This is the number people are commonly asking about. It is \$14,108 for May.**
 - "3040.3 Deployments – Other": The amount of reimbursable expenses (meals, gas, etc.) plus any other miscellaneous amounts.
 - The High Park billings were paid after May closed, so the cash will appear in June.
 - Additional deployable personnel were added in May to facilitate listing an engine (see Operations Report). That is great! But with it comes an increased responsibility on the part of the Chief and Board to monitor and manage the cash-flow effects through the remainder of the year.

- Inflation Risks and Budget Effects:
 - A thorough and urgent review of our budget assumptions is needed to address the effects of the current unprecedented inflation and mitigate or manage the effects – both for the remainder of this fiscal year and in anticipation of the 2023 budget.
 - Requests for updated information to start this process began in April, but no data have been received. This process requires a higher priority and urgency.

- Reassessment of income sources other than Tax Revenues:
 - Reassess the reasonableness of the future income assumptions given what's currently in the pipeline. That includes the impact on Fiscal 2023 for items with long lead times.
 - Reassess the effects of deployments for both income and any related expenses directly related to them (net incremental income).

- "spending is under budget" – Does that mean "savings" or "spending is deferred and will occur later"?:
 - Increasingly, many are mistakenly assuming that if they see actual spending that is less than budget, that difference is available for other purposes. Historically, and in most cases currently, that simply means "spending is deferred and will occur later". That point has been made verbally during our Board Meetings and it is being added again here to try to help eliminate the misunderstanding. Generally speaking, dollars are only available for other purposes if they are:
 - "Savings" meaning funds no longer required. An example of this is "election costs". The election is over, there are no more elections this year, so any remaining funds are no longer required and available for other purposes.
 - "revised" meaning the person responsible for managing those funds, and those responsible for approving changes, make a reasoned determination and change the budget targets and/or other affected documents using the appropriate procedures.
 - Any significant under or excess spending should be monitored and understood. Until that occurs, there is no way of knowing if it's a positive or negative trend. For example, current

underspending in three critical areas: Firefighting Supplies, EMS supplies and Equipment Maintenance

Total Expenses January through May				
	4090 Firefighting Supplies	4110 EMS Supplies	4651 Equipment Maintenance	
2020	\$7,950.89	\$8,833.05	\$12,827.76	
2021	\$16,785.31	\$4,664.22	\$13,283.05	
Average	\$12,368.10	\$6,748.64	\$13,055.41	
2022	\$8,401.76	\$861.52	\$8,779.43	Total
Difference	\$3,966.34	\$5,887.12	\$4,275.98	= \$14,129.44

- Should any spending be lagging? Historic inflation means almost everything will be more expensive tomorrow.
 - Supply chain shortages/delays – ensure the funds are reserved for when product does become available, monitor current stock for expiration windows, etc.
 - Are we falling behind on preventive maintenance, calibrations, etc.?
 - If we’re reducing overstocked consumables, are we ensuring everything is still within its usable life, etc.
 - Something else
 - What are the management effects?
- Schedule a Financial Statement, Budget and budget procedures Study Session for the new Board Members and anyone else interested in the meanings, uses and procedures.
- The Treasurer resigned on June 4, 2022.

**Tallahassee Fire Protection District
Budget vs. Actuals: FY_2022 - FY22 P&L
January - May, 2022**

	May 2022				January - May, 2022			
	Actual	Budget	over Budget	% of Budget	Actual	Budget	over Budget	% of Budget
					Total			
Revenue								
3000 Total Budgeted Operating Income			0.00		0.00	0.00	0.00	
3001 Taxes Collected		46,413.83	-46,413.83	0.00%	0.00	148,984.54	-148,984.54	0.00%
3001.01 Property Tax	48,111.50		48,111.50		151,054.87	0.00	151,054.87	
3001.1 Specific Ownership Tax	3,013.87	1,636.36	1,377.51	184.18%	9,069.45	6,545.48	2,523.97	138.56%
3001.2 Misc from Fremont Cty report	4,331.77		4,331.77		4,336.35	0.00	4,336.35	
Total 3001 Taxes Collected	\$ 55,457.14	\$ 48,050.19	\$ 7,406.95	115.42%	\$ 164,460.67	\$ 155,530.02	\$ 8,930.65	105.74%
3002 Donations-Unrestricted	490.00	500.00	-10.00	98.00%	2,270.00	2,500.00	-230.00	90.80%
3004 Interest from Bank Accounts	3.23		3.23		14.97	0.00	14.97	
3011 Misc Income		208.33	-208.33	0.00%	0.00	1,041.69	-1,041.69	0.00%
3009 Address Signs			0.00		20.00	0.00	20.00	
Total 3011 Misc Income	\$ 0.00	\$ 208.33	-\$ 208.33	0.00%	\$ 20.00	\$ 1,041.69	-\$ 1,021.69	1.92%
3020 Response Income In-District		833.33	-833.33	0.00%	1,165.05	4,166.69	-3,001.64	27.96%
3050 Grants		0.00	0.00		0.00	1,250.00	-1,250.00	0.00%
Total 3000 Total Budgeted Operating Income	\$ 55,950.37	\$ 49,591.85	\$ 6,358.52	112.82%	\$ 167,930.69	\$ 164,488.40	\$ 3,442.29	102.09%
3040 Deployment Income Out of Dist.			0.00		0.00	0.00	0.00	
3040.1 Deployments - Personnel	25,426.05		25,426.05		25,426.05	0.00	25,426.05	
3040.2 Deployments - Engines	14,108.00		14,108.00		14,108.00	0.00	14,108.00	
3040.3 Deployments - Other	395.34		395.34		395.34	0.00	395.34	
Total 3040 Deployment Income Out of Dist.	\$ 39,929.39	\$ 0.00	\$ 39,929.39		\$ 39,929.39	\$ 0.00	\$ 39,929.39	
Total Revenue	\$ 95,879.76	\$ 49,591.85	\$ 46,287.91	193.34%	\$ 207,860.08	\$ 164,488.40	\$ 43,371.68	126.37%
Gross Profit	\$ 95,879.76	\$ 49,591.85	\$ 46,287.91	193.34%	\$ 207,860.08	\$ 164,488.40	\$ 43,371.68	126.37%
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	2,200.00	2,200.00	0.00	100.00%	10,800.00	11,000.00	-200.00	98.18%
4011 Employer's Payroll Taxes	1,146.46		1,146.46		1,804.13	0.00	1,804.13	
Total 4410 Salaries, Taxes & Benefits	\$ 3,346.46	\$ 2,200.00	\$ 1,146.46	152.11%	\$ 12,604.13	\$ 11,000.00	\$ 1,604.13	114.58%
4450 Operating Expenses			0.00		0.00	0.00	0.00	
4020 Advertising		8.33	-8.33	0.00%	0.00	41.69	-41.69	0.00%
4021 Meetings		0.00	0.00		0.00	0.00	0.00	
4022 Transaction Fees			0.00		0.00	0.00	0.00	
4022.2 Fees - Paypal			0.00		29.30	0.00	29.30	
4022.3 Fees - Fremont County	1,573.29	1,345.00	228.29	116.97%	4,661.73	4,354.00	307.73	107.07%
Total 4022 Transaction Fees	\$ 1,573.29	\$ 1,345.00	\$ 228.29	116.97%	\$ 4,691.03	\$ 4,354.00	\$ 337.03	107.74%
4023 Board Expenses		41.67	-41.67	0.00%	0.00	208.31	-208.31	0.00%
4026 Election Fees		0.00	0.00		49.28	4,000.00	-3,950.72	1.23%
4027 Filing Fees	0.75	25.00	-24.25	3.00%	101.75	125.00	-23.25	81.40%
4028 General Supplies		125.00	-125.00	0.00%	0.00	625.00	-625.00	0.00%
4028.2 TFPD Branded Items	58.58		58.58		58.58	0.00	58.58	
Total 4028 General Supplies	\$ 58.58	\$ 125.00	-\$ 66.42	46.86%	\$ 58.58	\$ 625.00	-\$ 566.42	9.37%
4029 Internet	58.00	58.33	-0.33	99.43%	290.00	291.69	-1.69	99.42%
4030 Liability Insurance		0.00	0.00		0.00	0.00	0.00	
4031 Meals & Refreshments		8.33	-8.33	0.00%	32.18	41.69	-9.51	77.19%
4032 Miscellaneous	0.00	83.33	-83.33	0.00%	442.00	416.69	25.31	106.07%
4033 Office Equipment Maintenance		500.00	-500.00	0.00%	0.00	1,500.00	-1,500.00	0.00%
4034 Office Supplies	34.00	41.67	-7.67	81.59%	53.99	208.31	-154.32	25.92%
4035 Dues & Subscriptions		41.67	-41.67	0.00%	0.00	208.31	-208.31	0.00%
4036 Software and Software Upgrades		83.33	-83.33	0.00%	0.00	416.69	-416.69	0.00%
4037 Payroll Fees QuickBooks		100.00	-100.00	0.00%	259.53	500.00	-240.47	51.91%
4038 Postage		66.67	-66.67	0.00%	380.00	333.31	46.69	114.01%
4039 Printing		33.33	-33.33	0.00%	0.00	166.69	-166.69	0.00%
4040 Professional Services			0.00		0.00	0.00	0.00	
4040.1 Accounting	215.00	337.08	-122.08	63.78%	1,075.00	1,685.44	-610.44	63.78%
4040.2 Accounting - Audits		0.00	0.00		2,650.00	3,000.00	-350.00	88.33%
4040.3 Legal			0.00		0.00	0.00	0.00	
4040.31 Legal - District Counsel	366.00	416.67	-50.67	87.84%	2,829.00	2,083.31	745.69	135.79%
4040.32 Legal - Policy Manuals		0.00	0.00		2,865.36	2,693.00	172.36	106.40%
Total 4040.3 Legal	\$ 366.00	\$ 416.67	-\$ 50.67	87.84%	\$ 5,694.36	\$ 4,776.31	\$ 918.05	119.22%
Total 4040 Professional Services	\$ 581.00	\$ 753.75	-\$ 172.75	77.08%	\$ 9,419.36	\$ 9,461.75	-\$ 42.39	99.55%
4041 Travel		41.67	-41.67	0.00%	0.00	208.31	-208.31	0.00%
4042 Website Domain Costs		0.00	0.00		20.00	0.00	20.00	
4043 Community Services		0.00	0.00		0.00	0.00	0.00	
4043.3 Community Safety Programs	0.00		0.00		0.00	0.00	0.00	
Total 4043 Community Services	\$ 0.00	\$ 0.00	\$ 0.00		\$ 0.00	\$ 0.00	\$ 0.00	
4049 Uncollected Reimbursable			0.00		400.00	0.00	400.00	
Total 4450 Operating Expenses	\$ 2,305.62	\$ 3,357.08	-\$ 1,051.46	68.68%	\$ 16,197.70	\$ 23,107.44	-\$ 6,909.74	70.10%
Total 4400 Administrative Expenses	\$ 5,652.08	\$ 5,557.08	\$ 95.00	101.71%	\$ 28,801.83	\$ 34,107.44	-\$ 5,305.61	84.44%

New Acct to directly
see engine income

	May 2022				Total			
	Actual	Budget	over Budget	% of Budget	Actual	Budget	over Budget	% of Budget
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	0.00%	3.99	1,500.00	-1,496.01	0.27%
4052 Shift Coverage	2,995.00	2,737.50	257.50	109.41%	13,460.00	13,687.50	-227.50	98.34%
4060 Benefits			0.00		0.00	0.00	0.00	
4061 Worker's Comp Insurance	1,498.43	416.67	1,081.76	359.62%	2,622.68	2,083.31	539.37	125.89%
4062 Employer's Payroll Taxes		500.00	-500.00	0.00%	1,677.04	2,500.00	-822.96	67.08%
4066 Performance Awards		0.00	0.00		0.00	0.00	0.00	
Total 4060 Benefits	\$ 1,498.43	\$ 916.67	\$ 581.76	163.46%	\$ 4,299.72	\$ 4,583.31	\$ -283.59	93.81%
Total 4612 Payroll, Taxes & Benefits	\$ 4,493.43	\$ 3,954.17	\$ 539.26	113.64%	\$ 17,763.71	\$ 19,770.81	\$ -2,007.10	89.85%
4615 Training & Recruitment			-475.00		-475.00	0.00	-475.00	
4140 Training & Recruitment		833.33	-833.33	0.00%	619.97	4,166.69	-3,546.72	14.88%
4143 Medical	1,400.00		1,400.00		5,297.29	0.00	5,297.29	
Total 4140 Training & Recruitment	\$ 1,400.00	\$ 833.33	\$ 566.67	168.00%	\$ 5,917.26	\$ 4,166.69	\$ 1,750.57	142.01%
Total 4615 Training & Recruitment	\$ 925.00	\$ 833.33	\$ 91.67	111.00%	\$ 5,442.26	\$ 4,166.69	\$ 1,275.57	130.61%
Total 4610 Personnel	\$ 5,418.43	\$ 4,787.50	\$ 630.93	113.18%	\$ 23,205.97	\$ 23,937.50	\$ -731.53	96.94%
4630 Fire Operations			0.00		0.00	0.00	0.00	
4090 Firefighting Supplies	1,279.31	2,083.33	-804.02	61.41%	2,509.10	10,416.69	-7,907.59	24.09%
4091 Apparatus-New Equipment			0.00		-49.45	0.00	-49.45	
4093 Communications Equipment		250.00	-250.00	0.00%	0.00	1,250.00	-1,250.00	0.00%
4096 Fuel In-District	2,706.68	1,250.00	1,456.68	216.53%	4,434.32	6,250.00	-1,815.68	70.95%
4097 Fuel Mutual Aid		416.67	-416.67	0.00%	0.00	2,083.31	-2,083.31	0.00%
4099 PPE Structure			0.00		89.31	0.00	89.31	
4100 PPE Wildland	740.84		740.84		1,128.83	0.00	1,128.83	
4101 Uniforms			0.00		218.70	0.00	218.70	
4106 Rescue Supplies	70.95		70.95		70.95	0.00	70.95	
Total 4090 Firefighting Supplies	\$ 4,797.78	\$ 4,000.00	\$ 797.78	119.94%	\$ 8,401.76	\$ 20,000.00	\$ -11,598.24	42.01%
Total 4630 Fire Operations	\$ 4,797.78	\$ 4,000.00	\$ 797.78	119.94%	\$ 8,401.76	\$ 20,000.00	\$ -11,598.24	42.01%
4640 EMS Operations			0.00		0.00	0.00	0.00	
4110 EMS Supplies		625.00	-625.00	0.00%	470.24	3,125.00	-2,654.76	15.05%
4111 Expendable Medical Supplies	265.18		265.18		391.28	0.00	391.28	
Total 4110 EMS Supplies	\$ 265.18	\$ 625.00	\$ -359.82	42.43%	\$ 861.52	\$ 3,125.00	\$ -2,263.48	27.57%
Total 4640 EMS Operations	\$ 265.18	\$ 625.00	\$ -359.82	42.43%	\$ 861.52	\$ 3,125.00	\$ -2,263.48	27.57%
4650 Equipment Expenses			0.00		0.00	0.00	0.00	
4651 Equipment Maintenance & Repairs		1,750.00	-1,750.00	0.00%	17.27	8,750.00	-8,732.73	0.20%
4053 Fleet Maintenance		320.00	-320.00	0.00%	0.00	1,600.00	-1,600.00	0.00%
4123 Apparatus	15.71		15.71		126.24	0.00	126.24	
4123.15 R1 / 371			0.00		1,968.99	0.00	1,968.99	
4123.16 T12	96.91		96.91		96.91	0.00	96.91	
4123.21 E14 / 341	200.00		200.00		200.00	0.00	200.00	
4123.22 S2/R373			0.00		374.31	0.00	374.31	
4123.23 R2 / 372			0.00		267.07	0.00	267.07	
4123.24 E23/332			0.00		530.00	0.00	530.00	
4123.3 C1/301	179.21		179.21		299.96	0.00	299.96	
4123.6 E16/361	296.81		296.81		649.52	0.00	649.52	
4123.8 E26/362	4,083.39		4,083.39		4,115.86	0.00	4,115.86	
Total 4123 Apparatus	\$ 4,872.03	\$ 0.00	\$ 4,872.03		\$ 8,628.86	\$ 0.00	\$ 8,628.86	
4126 Portable equipment	122.11		122.11		133.30	0.00	133.30	
Total 4651 Equipment Maintenance & Repairs	\$ 4,994.14	\$ 2,070.00	\$ 2,924.14	241.26%	\$ 8,779.43	\$ 10,350.00	\$ -1,570.57	84.83%
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	100.00%
Total 4657 Equipment Leases	\$ 0.00	\$ 0.00	\$ 0.00		\$ 24,126.76	\$ 24,127.00	\$ -0.24	100.00%
4659 Equipment - acquisitions		0.00	0.00		0.00	4,000.00	-4,000.00	0.00%
Total 4650 Equipment Expenses	\$ 4,994.14	\$ 2,070.00	\$ 2,924.14	241.26%	\$ 32,906.19	\$ 38,477.00	\$ -5,570.81	85.52%
4660 Building Expenses			0.00		0.00	0.00	0.00	
4129 Building Leases		0.00	0.00		0.00	1,000.00	-1,000.00	0.00%
4130 Building Repairs & Maintenance	85.12	625.00	-539.88	13.62%	290.61	3,125.00	-2,834.39	9.30%
4130.1 Snow Removal		41.67	-41.67	0.00%	0.00	208.31	-208.31	0.00%
4133 Station 3 - King Meadows			0.00		0.00	0.00	0.00	
4133.1 Snow Removal	50.00		50.00		300.00	0.00	300.00	
Total 4133 Station 3 - King Meadows	\$ 50.00	\$ 0.00	\$ 50.00		\$ 300.00	\$ 0.00	\$ 300.00	
Total 4130 Building Repairs & Maintenance	\$ 135.12	\$ 666.67	\$ -531.55	20.27%	\$ 590.61	\$ 3,333.31	\$ -2,742.70	17.72%
Total 4660 Building Expenses	\$ 135.12	\$ 666.67	\$ -531.55	20.27%	\$ 590.61	\$ 4,333.31	\$ -3,742.70	13.63%
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%	0.00	2,500.00	-2,500.00	0.00%
4150.2 Electric		166.67	-166.67	0.00%	0.00	833.31	-833.31	0.00%
4150.3 Trash	30.50	33.33	-2.83	91.51%	152.50	166.69	-14.19	91.49%
4151 Main Station			0.00		0.00	0.00	0.00	
4151.1 Propane	750.25		750.25		1,693.75	0.00	1,693.75	
4151.2 Electric	91.81		91.81		600.49	0.00	600.49	

	May 2022				Total			
	Actual	Budget	over Budget	% of Budget	Actual	Budget	over Budget	% of Budget
Total 4151 Main Station	\$ 842.06	\$ 0.00	\$ 842.06		\$ 2,294.24	\$ 0.00	\$ 2,294.24	
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	44.34		44.34		238.05	0.00	238.05	
Total 4152 Canyon Spring	\$ 44.34	\$ 0.00	\$ 44.34		\$ 1,470.74	\$ 0.00	\$ 1,470.74	
4153 King Meadow			0.00		0.00	0.00	0.00	
4153.1 Propane	849.75		849.75		2,537.51	0.00	2,537.51	
Total 4153 King Meadow	\$ 849.75	\$ 0.00	\$ 849.75		\$ 2,537.51	\$ 0.00	\$ 2,537.51	
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	\$ 1,766.65	\$ 700.00	\$ 1,066.65	252.38%	\$ 7,894.55	\$ 3,500.00	\$ 4,394.55	225.56%
Total 4665 Utilities	\$ 1,766.65	\$ 700.00	\$ 1,066.65	252.38%	\$ 7,894.55	\$ 3,500.00	\$ 4,394.55	225.56%
4670 General Expenses			0.00		0.00	0.00	0.00	
4080 Grants Expenses		0.00	0.00		0.00	250.00	-250.00	0.00%
4160 Other Expenses			0.00		0.00	0.00	0.00	
4161 Communications			0.00		0.00	0.00	0.00	
4161.1 275-3058 Century Link	39.43	41.67	-2.24	94.62%	196.01	208.31	-12.30	94.10%
4161.2 Onebox	22.88	33.33	-10.45	68.65%	114.71	166.69	-51.98	68.82%
4161.3 Call Em All		12.50	-12.50	0.00%	0.00	62.50	-62.50	0.00%
4161.5 Active 911	375.00	33.33	341.67	1125.11%	375.00	166.69	208.31	224.97%
4161.6 cell phones	64.58		64.58		358.93	0.00	358.93	
Total 4161 Communications	\$ 501.89	\$ 120.83	\$ 381.06	415.37%	\$ 1,044.65	\$ 604.19	\$ 440.46	172.90%
4162 Contingency Funds		166.67	-166.67	0.00%	0.00	833.31	-833.31	0.00%
4163 Dues/Subscriptions		62.50	-62.50	0.00%	279.00	312.50	-33.50	89.28%
4165 Dispatch		0.00	0.00		1,944.76	2,250.00	-305.24	86.43%
4166 Information Technology Equipment	157.64	0.00	157.64		440.84	4,000.00	-3,559.16	11.02%
4167 Meals& Refreshments	16.04		16.04		405.89	0.00	405.89	
4169 Misc Printing		83.33	-83.33	0.00%	0.00	416.69	-416.69	0.00%
4172 Miscellaneous			0.00		164.32	0.00	164.32	
Total 4160 Other Expenses	\$ 675.57	\$ 433.33	\$ 242.24	155.90%	\$ 4,279.46	\$ 8,416.69	\$ -4,137.23	50.84%
Total 4670 General Expenses	\$ 675.57	\$ 433.33	\$ 242.24	155.90%	\$ 4,279.46	\$ 8,666.69	\$ -4,387.23	49.38%
Total 4600 Operations Expenses	\$ 18,052.87	\$ 13,282.50	\$ 4,770.37	135.91%	\$ 78,140.06	\$ 102,039.50	\$ -23,899.44	76.58%
4900 Deployments Expense			0.00		0.00	0.00	0.00	
4910 Deployments - Pay, Bene, Taxes			0.00		0.00	0.00	0.00	
4051 Deployments	19,455.32		19,455.32		19,455.32	0.00	19,455.32	
Total 4910 Deployments - Pay, Bene, Taxes	\$ 19,455.32	\$ 0.00	\$ 19,455.32		\$ 19,455.32	\$ 0.00	\$ 19,455.32	
4930 Reimbursable Expenses			0.00		0.00	0.00	0.00	
4070 Deployment Expenses Reimbursed			0.00		0.00	0.00	0.00	
4070.1 Travel	444.24		444.24		444.24	0.00	444.24	
4070.6 Per Diem	806.00		806.00		806.00	0.00	806.00	
Total 4070 Deployment Expenses Reimbursed	\$ 1,250.24	\$ 0.00	\$ 1,250.24		\$ 1,250.24	\$ 0.00	\$ 1,250.24	
Total 4930 Reimbursable Expenses	\$ 1,250.24	\$ 0.00	\$ 1,250.24		\$ 1,250.24	\$ 0.00	\$ 1,250.24	
Total 4900 Deployments Expense	\$ 20,705.56	\$ 0.00	\$ 20,705.56		\$ 20,705.56	\$ 0.00	\$ 20,705.56	
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	
Total Payroll Expenses	\$ 0.00	\$ 0.00	\$ 0.00		\$ 0.00	\$ 0.00	\$ 0.00	
Reimbursements			0.00		0.00	0.00	0.00	
Total Expenditures	\$ 44,410.51	\$ 18,839.58	\$ 25,570.93	235.73%	\$ 127,647.45	\$ 136,146.94	\$ -8,499.49	93.76%
Net Operating Revenue	\$ 51,469.25	\$ 30,752.27	\$ 20,716.98	167.37%	\$ 80,212.63	\$ 28,341.46	\$ 51,871.17	283.02%
Other Expenditures								
4990 GASB Reconciling			0.00		-3,810.60	0.00	-3,810.60	
Capital Asset - Additions			0.00		-10,835.04	0.00	-10,835.04	
Total 4990 GASB Reconciling	\$ 0.00	\$ 0.00	\$ 0.00		\$ -14,645.64	\$ 0.00	\$ -14,645.64	
Total Other Expenditures	\$ 0.00	\$ 0.00	\$ 0.00		\$ -14,645.64	\$ 0.00	\$ -14,645.64	
Net Other Revenue	\$ 0.00	\$ 0.00	\$ 0.00		\$ 14,645.64	\$ 0.00	\$ 14,645.64	
Net Revenue	\$ 51,469.25	\$ 30,752.27	\$ 20,716.98	167.37%	\$ 94,858.27	\$ 28,341.46	\$ 66,516.81	334.70%

Saturday, Jun 11, 2022 02:57:36 PM GMT-7 - Accrual Basis

Tallahassee Fire Protection District
Statement of Financial Position Comparison
As of May 31, 2022

	As of May 31, 2022	As of May 31, 2021 (PY)	Total Change	% Change
ASSETS				
Current Assets				
Bank Accounts				
1001 Checking Accounts	0.00		0.00	
1001.01 Wells Fargo	113,102.13	156,644.19	-43,542.06	-27.80%
1001.02 Bank of San Juans	37,001.69		37,001.69	
1001.03 Paypal	465.00		465.00	
Total 1001 Checking Accounts	\$ 150,568.82	\$ 156,644.19	-\$ 6,075.37	-3.88%
1002 Savings Accounts			0.00	
1002.01 Savings Account Tabor	0.00	0.00	0.00	
1002.02 Bank of San Juans - MM	50,011.43		50,011.43	
Total 1002 Savings Accounts	\$ 50,011.43	\$ 0.00	\$ 50,011.43	
Total Bank Accounts	\$ 200,580.25	\$ 156,644.19	\$ 43,936.06	28.05%
Accounts Receivable				
1004 Receivables	41,242.27		41,242.27	
1005 Receivables-Deployed Labor	0.00	8,815.73	-8,815.73	-100.00%
Total Accounts Receivable	\$ 41,242.27	\$ 8,815.73	\$ 32,426.54	367.83%
Other Current Assets				
1003 Cash Held by Others			0.00	
1003.1 Cash Held with County Treasurer	0.00	0.00	0.00	
1003.5 Cash Held with Paypal	0.00	139.37	-139.37	-100.00%
Total 1003 Cash Held by Others	\$ 0.00	\$ 139.37	-\$ 139.37	-100.00%
1100 Property Tax Receivable	63,152.13	65,889.51	-2,737.38	-4.15%
12000 Undeposited Funds	0.00	0.00	0.00	
Total Other Current Assets	\$ 63,152.13	\$ 66,028.88	-\$ 2,876.75	-4.36%
Total Current Assets	\$ 304,974.65	\$ 231,488.80	\$ 73,485.85	31.74%

Tallahassee Fire Protection District
Statement of Financial Position Comparison
As of May 31, 2022

	As of May 31, 2022	As of May 31, 2021 (PY)	Total Change	% Change
Net Investment in Capital Assets				
1201 Asset - Medical Equip	34,513.64	38,303.64	-3,790.00	-9.89%
1213 Acc Dep - Medical Equip	-14,459.26	-9,786.78	-4,672.48	-47.74%
Total 1201 Asset - Medical Equip	\$ 20,054.38	\$ 28,516.86	-\$ 8,462.48	-29.68%
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	489,107.31	489,107.31	0.00	0.00%
1214 Acc Dep - Vehicles	-150,774.64	-109,053.82	-41,720.82	-38.26%
Total 1203 Asset-Vehicles	\$ 338,332.67	\$ 380,053.49	-\$ 41,720.82	-10.98%
1204 Asset-Building Improvements	62,306.21	62,306.21	0.00	0.00%
1211 Acc Dep - Building Improvements	-41,178.62	-32,876.79	-8,301.83	-25.25%
Total 1204 Asset-Building Improvements	\$ 21,127.59	\$ 29,429.42	-\$ 8,301.83	-28.21%
1205 Asset-Building	177,501.95	177,501.95	0.00	0.00%
1210 Acc Dep - Building	-22,187.75	-17,750.20	-4,437.55	-25.00%
Total 1205 Asset-Building	\$ 155,314.20	\$ 159,751.75	-\$ 4,437.55	-2.78%
1207 Asset - Equipment - Other	29,849.80		29,849.80	
1207.01 Acc Dep - Equipment - Other	-226.36		-226.36	
Total 1207 Asset - Equipment - Other	\$ 29,623.44	\$ 0.00	\$ 29,623.44	
Total Net Investment in Capital Assets	\$ 564,452.28	\$ 597,751.52	-\$ 33,299.24	-5.57%
TOTAL ASSETS	\$ 869,426.93	\$ 829,240.32	\$ 40,186.61	4.85%

Tallahassee Fire Protection District
Statement of Financial Position Comparison
As of May 31, 2022

	As of May 31, 2022	As of May 31, 2021 (PY)	Total Change	% Change
LIABILITIES AND EQUITY				
Liabilities				
Current Liabilities				
Accounts Payable				
2001 Accounts Payable	2,269.24		2,269.24	
Total Accounts Payable	\$ 2,269.24	\$ 0.00	\$ 2,269.24	
Credit Cards				
2002.1 Chase Business Visa	7,747.64	6,297.92	1,449.72	23.02%
Total Credit Cards	\$ 7,747.64	\$ 6,297.92	\$ 1,449.72	23.02%
Other Current Liabilities				
2000 Liabilities			0.00	
2005 Worker's Comp Payable	2,683.29	5,947.72	-3,264.43	-54.89%
2006 State Income Tax Withheld	1,392.00	354.00	1,038.00	293.22%
2007 Accrued SUTA	-7.54	36.60	-44.14	-120.60%
2008 Federal Withholding Tax Payable	1,863.53	234.00	1,629.53	696.38%
2009 FICA Employee Tax Payable	544.95	301.92	243.03	80.49%
2010 Medicare Employee Tax Payable	127.45	70.62	56.83	80.47%
2011 FICA Accrued-Employer	544.95	301.92	243.03	80.49%
2012 Medicare Accrued-Employer	127.45	70.62	56.83	80.47%
2013 Garnishments	0.00	16.16	-16.16	-100.00%
2014 Payroll - Other	0.00		0.00	
2015 Deployments			0.00	
2015.1 Payroll 60%	3,051.40	0.00	3,051.40	
2015.2 Payroll 40%	8,307.27	0.00	8,307.27	
2015.3 Reimbursable expenses	1,250.24	0.00	1,250.24	
Total 2015 Deployments	\$ 12,608.91	\$ 0.00	\$ 12,608.91	
Total 2000 Liabilities	\$ 19,884.99	\$ 7,333.56	\$ 12,551.43	171.15%
2111 Direct Deposit Liabilities	0.00	0.00	0.00	
2200 Deferred Inflows of Resources	63,152.13	65,889.51	-2,737.38	-4.15%
24001 Payroll Liabilities	102.36	2.04	100.32	4917.65%
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	\$ 2.04	\$ 100.32	4917.65%
Direct Deposit Payable	5,534.14		5,534.14	
Total Other Current Liabilities	\$ 88,673.62	\$ 73,225.11	\$ 15,448.51	21.10%
Total Current Liabilities	\$ 98,690.50	\$ 79,523.03	\$ 19,167.47	24.10%
Total Liabilities	\$ 98,690.50	\$ 79,523.03	\$ 19,167.47	24.10%

Tallahassee Fire Protection District
Statement of Financial Position Comparison
As of May 31, 2022

	As of May 31, 2022	As of May 31, 2021 (PY)	Total Change	% Change
Equity				
30000 Opening Balance Equity	0.00	115,728.49	-115,728.49	-100.00%
3100 Fund Balance / Reserves			0.00	
3110 Net Investment in Capital Assets	553,617.24		553,617.24	
3129 Fund Restrictions			0.00	
3130 Restricted Net Assets			0.00	
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			0.00	
3132.01 Asset sales for repurposing	17,364.00		17,364.00	
3132.10 Annual Appeal Proceeds			0.00	
3132.11 Appeal Project A	637.00		637.00	
3132.12 Annual Project B	1,710.41		1,710.41	
Total 3132.10 Annual Appeal Proceeds	\$ 2,347.41	\$ 0.00	\$ 2,347.41	
Total 3132 Committed Net Assets	\$ 19,711.41	\$ 0.00	\$ 19,711.41	
3134 Assigned Net Assets			0.00	
3134.01 Major incident Reserve	35,000.00		35,000.00	
3134.02 Replacement of PPE at end-of-life reserve	12,054.17		12,054.17	
3134.03 P&L Insurance Deductible Reserve	10,000.00		10,000.00	
Total 3134 Assigned Net Assets	\$ 57,054.17	\$ 0.00	\$ 57,054.17	
Total 3129 Fund Restrictions	\$ 89,652.58	\$ 12,887.00	\$ 76,765.58	595.68%
3150 Unassigned Fund	32,608.34		32,608.34	
Total 3100 Fund Balance / Reserves	\$ 675,878.16	\$ 12,887.00	\$ 662,991.16	5144.65%
3200 Unrestricted Net Assets	0.00	237,035.33	-237,035.33	-100.00%
Reorganization Transfers	0.00	343,233.26	-343,233.26	-100.00%
Net Revenue	94,858.27	40,833.21	54,025.06	132.31%
Total Equity	\$ 770,736.43	\$ 749,717.29	\$ 21,019.14	2.80%
TOTAL LIABILITIES AND EQUITY	\$ 869,426.93	\$ 829,240.32	\$ 40,186.61	4.85%

Saturday, Jun 11, 2022 05:37:22 PM GMT-7 - Accrual Basis