

**WESTERN CASS FIRE PROTECTION DISTRICT  
MODIFIED CASH BASIS FINANCIAL STATEMENTS  
FOR THE EIGHT MONTHS ENDED AUGUST 31,  
2024**

# Western Cass Fire Protection District

## Statement of Assets & Liabilities - Modified Cash Basis

As of August 31, 2024

	TOTAL
<b>ASSETS</b>	
Current Assets	
Bank Accounts	
1006 Central Bank Checking *****0993	13,396.80
1008 Central Bank Money Market *****1051	122,983.28
1009 Central Bank Dispatch *****2494	40,517.58
1215 Treasury Bonds	77,267.42
<b>Total Bank Accounts</b>	<b>\$254,165.08</b>
<b>Total Current Assets</b>	<b>\$254,165.08</b>
<b>TOTAL ASSETS</b>	<b>\$254,165.08</b>
<b>LIABILITIES AND EQUITY</b>	
Liabilities	
Current Liabilities	
Accounts Payable	
2000 Accounts Payable (A/P)	696.42
<b>Total Accounts Payable</b>	<b>\$696.42</b>
Credit Cards	
2005 Central Bank Credit Cards	1,083.98
2110 Fleet Fuel Card	229.51
<b>Total Credit Cards</b>	<b>\$1,313.49</b>
<b>Total Current Liabilities</b>	<b>\$2,009.91</b>
<b>Total Liabilities</b>	<b>\$2,009.91</b>
Equity	
3005 Retained Earnings	273,899.13
Net Income	-21,743.96
<b>Total Equity</b>	<b>\$252,155.17</b>
<b>TOTAL LIABILITIES AND EQUITY</b>	<b>\$254,165.08</b>

**Western Cass Fire Protection District**  
**Statement of Revenue & Expenses - Modified Cash Basis**  
August 2024

	TOTAL	
	AUG 2024	JAN - AUG, 2024 (YTD)
<b>Income</b>		
4025 Interest Earned	292.77	3,974.88
4030 Miscellaneous Revenue		3,541.75
4040 Tax Revenue	0.00	0.00
4045 General Fund Property Taxes		0.00
4045-06 Current	872.05	174,397.59
<b>Total 4045 General Fund Property Taxes</b>	<b>872.05</b>	<b>174,397.59</b>
4055 Dispatch Fund Property Taxes		
4055-06 Current	103.00	20,547.44
<b>Total 4055 Dispatch Fund Property Taxes</b>	<b>103.00</b>	<b>20,547.44</b>
<b>Total 4040 Tax Revenue</b>	<b>975.05</b>	<b>194,945.03</b>
<b>Total Income</b>	<b>\$1,267.82</b>	<b>\$202,461.66</b>
<b>GROSS PROFIT</b>	<b>\$1,267.82</b>	<b>\$202,461.66</b>
<b>Expenses</b>		
6010 Administrative Expenditures		0.00
6010-02 Advertising and Publicity		1,752.02
6010-05 Travel		378.20
6010-06 Elections		4,129.03
6010-08 Insurance/Workers Comp		24,044.00
6010-10 IT/Computers	103.67	2,499.99
6010-14 Memberships		35.00
6010-16 Office Expense	65.03	1,685.24
6010-18 Billing Service Fees		338.04
<b>Total 6010 Administrative Expenditures</b>	<b>168.70</b>	<b>34,861.52</b>
6020 Utilities		0.00
6020-06-1 Electricity	793.87	3,826.39
6020-06-2 Internet	0.00	696.00
6020-06-3 Propane/Natural Gas	61.40	3,809.24
6020-06-4 Telephone Stations	530.92	4,247.39
6020-06-5 Trash Removal	100.47	750.56
6020-06-6 Water	48.05	577.34
<b>Total 6020 Utilities</b>	<b>1,534.71</b>	<b>13,906.92</b>
6025 Repairs & Maintenance		
6025-02 Building Maintenance	174.00	2,674.00
<b>Total 6025 Repairs &amp; Maintenance</b>	<b>174.00</b>	<b>2,674.00</b>
6030 Human Resources		0.00
6030-04 Employee Relations		240.00
<b>Total 6030 Human Resources</b>		<b>240.00</b>

	TOTAL	
	AUG 2024	JAN - AUG, 2024 (YTD)
6040 Legal and Professional Services		
6040-02 Accounting	3,600.00	20,760.96
6040-04 Consulting/Contractor	350.00	5,975.00
6040-06 Legal	7,123.96	18,083.41
<b>Total 6040 Legal and Professional Services</b>	<b>11,073.96</b>	<b>44,819.37</b>
6050 Dispatch		
6050-02 Software Applications	995.00	995.00
<b>Total 6050 Dispatch</b>	<b>995.00</b>	<b>995.00</b>
6060 Operational Expenditures		0.00
6060-02 Clothing & Uniforms		1,983.63
6060-06 Ops Equipment	379.07	54,899.05
6060-08 Station Supplies	92.21	92.21
6060-10 Fuel	229.51	2,798.50
6060-12 Maintenance & Repairs - Apparatus	-1,542.98	12,069.39
6060-14 Maintenance & Repairs - Equipment	949.00	2,071.65
6060-16 Training		3,603.00
6060-17 Travel		165.74
<b>Total 6060 Operational Expenditures</b>	<b>106.81</b>	<b>77,683.17</b>
6070 Payroll expenses		0.00
6070-06 Salaries & Wages	5,600.00	45,360.44
6070-07 Payroll Taxes	436.80	3,665.20
<b>Total 6070 Payroll expenses</b>	<b>6,036.80</b>	<b>49,025.64</b>
<b>Total Expenses</b>	<b>\$20,089.98</b>	<b>\$224,205.62</b>
NET OPERATING INCOME	<b>\$ -18,822.16</b>	<b>\$ -21,743.96</b>
NET INCOME	<b>\$ -18,822.16</b>	<b>\$ -21,743.96</b>

Troutt, Beeman & Co., P.C. did not perform an audit, review or compilation engagement on these financial statements and no assurance is provided on them.

All disclosures have been omitted

# Western Cass Fire Protection District

## Budget vs. Actuals: Board Approved 2024 Budget - FY24 P&L

January - August, 2024

	TOTAL		
	ACTUAL	BUDGET	REMAINING
<b>Income</b>			
4025 Interest Earned	3,974.88		-3,974.88
4030 Miscellaneous Revenue	3,541.75		-3,541.75
4040 Tax Revenue	0.00		0.00
4045 General Fund Property Taxes	0.00	206,826.00	206,826.00
4045-06 Current	174,397.59		-174,397.59
<b>Total 4045 General Fund Property Taxes</b>	<b>174,397.59</b>	<b>206,826.00</b>	<b>32,428.41</b>
4055 Dispatch Fund Property Taxes		24,354.00	24,354.00
4055-06 Current	20,547.44		-20,547.44
<b>Total 4055 Dispatch Fund Property Taxes</b>	<b>20,547.44</b>	<b>24,354.00</b>	<b>3,806.56</b>
<b>Total 4040 Tax Revenue</b>	<b>194,945.03</b>	<b>231,180.00</b>	<b>36,234.97</b>
<b>Total Income</b>	<b>\$202,461.66</b>	<b>\$231,180.00</b>	<b>\$28,718.34</b>
<b>GROSS PROFIT</b>	<b>\$202,461.66</b>	<b>\$231,180.00</b>	<b>\$28,718.34</b>
<b>Expenses</b>			
6010 Administrative Expenditures	0.00		0.00
6010-02 Advertising and Publicity	1,752.02	926.00	-826.02
6010-05 Travel	378.20		-378.20
6010-06 Elections	4,129.03	2,000.00	-2,129.03
6010-08 Insurance/Workers Comp	24,044.00	21,650.00	-2,394.00
6010-10 IT/Computers	2,499.99	3,500.00	1,000.01
6010-14 Memberships	35.00	1,000.00	965.00
6010-16 Office Expense	1,685.24	1,500.00	-185.24
6010-18 Billing Service Fees	338.04		-338.04
<b>Total 6010 Administrative Expenditures</b>	<b>34,861.52</b>	<b>30,576.00</b>	<b>-4,285.52</b>
6020 Utilities	0.00		0.00
6020-06-1 Electricity	3,826.39	4,000.00	173.61
6020-06-2 Internet	696.00		-696.00
6020-06-3 Propane/Natural Gas	3,809.24	5,000.00	1,190.76
6020-06-4 Telephone Stations	4,247.39	0.00	-4,247.39
6020-06-5 Trash Removal	750.56	850.00	99.44
6020-06-6 Water	577.34		-577.34
6020-16 Security		500.00	500.00
<b>Total 6020 Utilities</b>	<b>13,906.92</b>	<b>10,350.00</b>	<b>-3,556.92</b>
6025 Repairs & Maintenance			
6025-01 Grounds Maintenance		500.00	500.00
6025-02 Building Maintenance	2,674.00		-2,674.00
<b>Total 6025 Repairs &amp; Maintenance</b>	<b>2,674.00</b>	<b>500.00</b>	<b>-2,174.00</b>
6030 Human Resources	0.00		0.00
6030-04 Employee Relations	240.00	5,000.00	4,760.00
6030-06 Training		10,000.00	10,000.00
6030-08 Workers Compensation Insurance		13,000.00	13,000.00
<b>Total 6030 Human Resources</b>	<b>240.00</b>	<b>28,000.00</b>	<b>27,760.00</b>

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	TOTAL		
	ACTUAL	BUDGET	REMAINING
6040 Legal and Professional Services			
6040-02 Accounting	20,760.96	2,500.00	-18,260.96
6040-04 Consulting/Contractor	5,975.00	15,000.00	9,025.00
6040-06 Legal	18,083.41	15,000.00	-3,083.41
6040-08 Medical Director		3,600.00	3,600.00
6040-10 Secretarial		4,200.00	4,200.00
<b>Total 6040 Legal and Professional Services</b>	<b>44,819.37</b>	<b>40,300.00</b>	<b>-4,519.37</b>
6050 Dispatch			
6050-02 Software Applications	995.00	3,000.00	2,005.00
6050-06 Radios		17,354.00	17,354.00
6050-08 Service Fees		5,000.00	5,000.00
<b>Total 6050 Dispatch</b>	<b>995.00</b>	<b>25,354.00</b>	<b>24,359.00</b>
6060 Operational Expenditures	0.00		0.00
6060-02 Clothing & Uniforms	1,983.63	1,600.00	-383.63
6060-06 Ops Equipment	54,899.05	18,000.00	-36,899.05
6060-08 Station Supplies	92.21	1,000.00	907.79
6060-10 Fuel	2,798.50	8,000.00	5,201.50
6060-12 Maintenance & Repairs - Apparatus	12,069.39	27,000.00	14,930.61
6060-14 Maintenance & Repairs - Equipment	2,071.65		-2,071.65
6060-16 Training	3,603.00		-3,603.00
6060-17 Travel	165.74		-165.74
6060-18 Apparatus		10,000.00	10,000.00
<b>Total 6060 Operational Expenditures</b>	<b>77,683.17</b>	<b>65,600.00</b>	<b>-12,083.17</b>
6070 Payroll expenses	0.00		0.00
6070-02 FICA tax		5,000.00	5,000.00
6070-04 Medicare Tax		1,500.00	1,500.00
6070-06 Salaries & Wages	45,360.44	65,000.00	19,639.56
6070-07 Payroll Taxes	3,665.20		-3,665.20
6070-08 Unemployment Federal		1,000.00	1,000.00
6070-10 Unemployment State		2,000.00	2,000.00
<b>Total 6070 Payroll expenses</b>	<b>49,025.64</b>	<b>74,500.00</b>	<b>25,474.36</b>
<b>Total Expenses</b>	<b>\$224,205.62</b>	<b>\$275,180.00</b>	<b>\$50,974.38</b>
NET OPERATING INCOME	<b>\$ -21,743.96</b>	<b>\$ -44,000.00</b>	<b>\$ -22,256.04</b>
NET INCOME	<b>\$ -21,743.96</b>	<b>\$ -44,000.00</b>	<b>\$ -22,256.04</b>

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