

**WESTERN CASS FIRE PROTECTION DISTRICT  
MODIFIED CASH BASIS FINANCIAL STATEMENTS  
FOR THE NINE MONTHS ENDED SEPTEMBER 30,  
2024**

**Western Cass Fire Protection District**  
**Statement of Assets & Liabilities - Modified Cash Basis**  
As of September 30, 2024

	TOTAL
<b>ASSETS</b>	
Current Assets	
Bank Accounts	
1006 Central Bank Checking *****0993	17,007.69
1008 Central Bank Money Market *****1051	113,207.63
1009 Central Bank Dispatch *****2494	39,522.58
1215 Treasury Bonds	68,267.42
<b>Total Bank Accounts</b>	<b>\$238,005.32</b>
<b>Total Current Assets</b>	<b>\$238,005.32</b>
<b>TOTAL ASSETS</b>	<b>\$238,005.32</b>
<b>LIABILITIES AND EQUITY</b>	
Liabilities	
Current Liabilities	
Accounts Payable	
2000 Accounts Payable (A/P)	1,232.00
<b>Total Accounts Payable</b>	<b>\$1,232.00</b>
Credit Cards	
2005 Central Bank Credit Cards	1,284.98
2110 Fleet Fuel Card	353.03
<b>Total Credit Cards</b>	<b>\$1,638.01</b>
<b>Total Current Liabilities</b>	<b>\$2,870.01</b>
<b>Total Liabilities</b>	<b>\$2,870.01</b>
Equity	
3005 Retained Earnings	273,899.13
Net Income	-38,763.82
<b>Total Equity</b>	<b>\$235,135.31</b>
<b>TOTAL LIABILITIES AND EQUITY</b>	<b>\$238,005.32</b>

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

	TOTAL	
	SEP 2024	JAN - SEP, 2024 (YTD)
<b>Income</b>		
4025 Interest Earned	224.35	4,199.23
4030 Miscellaneous Revenue		3,541.75
4040 Tax Revenue	0.00	0.00
4045 General Fund Property Taxes		0.00
4045-06 Current	1,038.30	175,435.89
<b>Total 4045 General Fund Property Taxes</b>	<b>1,038.30</b>	<b>175,435.89</b>
4055 Dispatch Fund Property Taxes		
4055-06 Current	122.33	20,669.77
<b>Total 4055 Dispatch Fund Property Taxes</b>	<b>122.33</b>	<b>20,669.77</b>
<b>Total 4040 Tax Revenue</b>	<b>1,160.63</b>	<b>196,105.66</b>
<b>Total Income</b>	<b>\$1,384.98</b>	<b>\$203,846.64</b>
<b>GROSS PROFIT</b>	<b>\$1,384.98</b>	<b>\$203,846.64</b>
<b>Expenses</b>		
6010 Administrative Expenditures		0.00
6010-02 Advertising and Publicity	179.20	1,931.22
6010-05 Travel	47.19	425.39
6010-06 Elections		4,129.03
6010-08 Insurance/Workers Comp	228.00	24,272.00
6010-10 IT/Computers	103.67	2,603.66
6010-14 Memberships		35.00
6010-16 Office Expense		1,685.24
6010-18 Billing Service Fees		338.04
<b>Total 6010 Administrative Expenditures</b>	<b>558.06</b>	<b>35,419.58</b>
6020 Utilities		0.00
6020-06-1 Electricity	756.89	4,583.28
6020-06-2 Internet		696.00
6020-06-3 Propane/Natural Gas	62.73	3,871.97
6020-06-4 Telephone Stations	530.92	4,778.31
6020-06-5 Trash Removal	100.19	850.75
6020-06-6 Water	37.63	614.97
<b>Total 6020 Utilities</b>	<b>1,488.36</b>	<b>15,395.28</b>
6025 Repairs & Maintenance		
6025-02 Building Maintenance		2,674.00
<b>Total 6025 Repairs &amp; Maintenance</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	
	SEP 2024	JAN - SEP, 2024 (YTD)
6040 Legal and Professional Services		
6040-02 Accounting	650.00	21,410.96
6040-04 Consulting/Contractor	350.00	6,325.00
6040-06 Legal		18,083.41
<b>Total 6040 Legal and Professional Services</b>	<b>1,000.00</b>	<b>45,819.37</b>
6050 Dispatch		
6050-02 Software Applications	1,790.00	2,785.00
<b>Total 6050 Dispatch</b>	<b>1,790.00</b>	<b>2,785.00</b>
6060 Operational Expenditures		0.00
6060-02 Clothing & Uniforms		1,983.63
6060-06 Ops Equipment		54,899.05
6060-08 Station Supplies	81.14	173.35
6060-10 Fuel	424.64	3,223.14
6060-12 Maintenance & Repairs - Apparatus		12,069.39
6060-14 Maintenance & Repairs - Equipment	254.85	2,326.50
6060-16 Training		3,603.00
6060-17 Travel		165.74
6060-18 Apparatus		9,000.00
<b>Total 6060 Operational Expenditures</b>	<b>760.63</b>	<b>87,443.80</b>
6070 Payroll expenses		0.00
6070-05 Service Fees	49.99	49.99
6070-06 Salaries & Wages	5,600.00	50,960.44
6070-07 Payroll Taxes	436.80	4,102.00
<b>Total 6070 Payroll expenses</b>	<b>6,086.79</b>	<b>55,112.43</b>
<b>Total Expenses</b>	<b>\$11,683.84</b>	<b>\$244,889.46</b>
NET OPERATING INCOME	<b>\$ -10,298.86</b>	<b>\$ -41,042.82</b>
Other Income		
4070 Insurance Proceeds	2,279.00	2,279.00
<b>Total Other Income</b>	<b>\$2,279.00</b>	<b>\$2,279.00</b>
NET OTHER INCOME	<b>\$2,279.00</b>	<b>\$2,279.00</b>
NET INCOME	<b>\$ -8,019.86</b>	<b>\$ -38,763.82</b>

# Western Cass Fire Protection District

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

January - September, 2024

	TOTAL		
	ACTUAL	BUDGET	REMAINING
<b>Income</b>			
4025 Interest Earned	4,199.23		-4,199.23
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	175,435.89		-175,435.89
<b>Total 4045 General Fund Property Taxes</b>	<b>175,435.89</b>	<b>206,826.00</b>	<b>31,390.11</b>
4055 Dispatch Fund Property Taxes		24,354.00	24,354.00
4055-06 Current	20,669.77		-20,669.77
<b>Total 4055 Dispatch Fund Property Taxes</b>	<b>20,669.77</b>	<b>24,354.00</b>	<b>3,684.23</b>
<b>Total 4040 Tax Revenue</b>	<b>196,105.66</b>	<b>231,180.00</b>	<b>35,074.34</b>
<b>Total Income</b>	<b>\$203,846.64</b>	<b>\$231,180.00</b>	<b>\$27,333.36</b>
<b>GROSS PROFIT</b>	<b>\$203,846.64</b>	<b>\$231,180.00</b>	<b>\$27,333.36</b>
<b>Expenses</b>			
6010 Administrative Expenditures	0.00		0.00
6010-02 Advertising and Publicity	1,931.22	926.00	-1,005.22
6010-05 Travel	425.39		-425.39
6010-06 Elections	4,129.03	2,000.00	-2,129.03
6010-08 Insurance/Workers Comp	24,272.00	21,650.00	-2,622.00
6010-10 IT/Computers	2,603.66	3,500.00	896.34
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>35,419.58</b>	<b>30,576.00</b>	<b>-4,843.58</b>
6020 Utilities	0.00		0.00
6020-06-1 Electricity	4,583.28	4,000.00	-583.28
6020-06-2 Internet	696.00		-696.00
6020-06-3 Propane/Natural Gas	3,871.97	5,000.00	1,128.03
6020-06-4 Telephone Stations	4,778.31	0.00	-4,778.31
6020-06-5 Trash Removal	850.75	850.00	-0.75
6020-06-6 Water	614.97		-614.97
6020-16 Security		500.00	500.00
<b>Total 6020 Utilities</b>	<b>15,395.28</b>	<b>10,350.00</b>	<b>-5,045.28</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>

Troutt, Beeman & Co., P.C. did not perform an audit, review or compilation engagement on these financial statements and supplemental information and assurance is provided on them. All disclosures have been omitted.

	TOTAL		
	ACTUAL	BUDGET	REMAINING
6040 Legal and Professional Services			
6040-02 Accounting	21,410.96	2,500.00	-18,910.96
6040-04 Consulting/Contractor	6,325.00	15,000.00	8,675.00
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>45,819.37</b>	<b>40,300.00</b>	<b>-5,519.37</b>
6050 Dispatch			
6050-02 Software Applications	2,785.00	3,000.00	215.00
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>2,785.00</b>	<b>25,354.00</b>	<b>22,569.00</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	173.35	1,000.00	826.65
6060-10 Fuel	3,223.14	8,000.00	4,776.86
6060-12 Maintenance & Repairs - Apparatus	12,069.39	27,000.00	14,930.61
6060-14 Maintenance & Repairs - Equipment	2,326.50		-2,326.50
6060-16 Training	3,603.00		-3,603.00
6060-17 Travel	165.74		-165.74
6060-18 Apparatus	9,000.00	10,000.00	1,000.00
<b>Total 6060 Operational Expenditures</b>	<b>87,443.80</b>	<b>65,600.00</b>	<b>-21,843.80</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
6070-05 Service Fees	49.99		-49.99
6070-06 Salaries & Wages	50,960.44	65,000.00	14,039.56
6070-07 Payroll Taxes	4,102.00		-4,102.00
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>55,112.43</b>	<b>74,500.00</b>	<b>19,387.57</b>
<b>Total Expenses</b>	<b>\$244,889.46</b>	<b>\$275,180.00</b>	<b>\$30,290.54</b>
NET OPERATING INCOME	<b>\$ -41,042.82</b>	<b>\$ -44,000.00</b>	<b>\$ -2,957.18</b>
Other Income			
4070 Insurance Proceeds	2,279.00		-2,279.00
<b>Total Other Income</b>	<b>\$2,279.00</b>	<b>\$0.00</b>	<b>\$ -2,279.00</b>
NET OTHER INCOME	<b>\$2,279.00</b>	<b>\$0.00</b>	<b>\$ -2,279.00</b>
NET INCOME	<b>\$ -38,763.82</b>	<b>\$ -44,000.00</b>	<b>\$ -5,236.18</b>

**Western Cass Fire Protection District**  
**Budget vs. Actuals: Board Approved 2024 Budget - FY24 P&L**  
 January - September, 2024

**Supplementary Information**

	Actual		Total Budget		Remaining
<b>Income</b>					
4025 Interest Earned	4,199.23				-4,199.23
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	175,435.89				-175,435.89
Total 4045 General Fund Property Taxes	<b>\$ 175,435.89</b>	<b>\$</b>	<b>206,826.00</b>	<b>\$</b>	<b>31,390.11</b>
4055 Dispatch Fund Property Taxes			24,354.00		24,354.00
4055-06 Current	20,669.77				-20,669.77
Total 4055 Dispatch Fund Property Taxes	<b>\$ 20,669.77</b>	<b>\$</b>	<b>24,354.00</b>	<b>\$</b>	<b>3,684.23</b>
Total 4040 Tax Revenue	<b>\$ 196,105.66</b>	<b>\$</b>	<b>231,180.00</b>	<b>\$</b>	<b>35,074.34</b>
<b>Total Income</b>	<b>\$ 203,846.64</b>	<b>\$</b>	<b>231,180.00</b>	<b>\$</b>	<b>27,333.36</b>
<b>Expenses</b>					
6010 Administrative Expenditures	0.00				0.00
6010-02 Advertising and Publicity	1,931.22		926.00		-1,005.22
6010-05 Travel	425.39				-425.39
6010-06 Elections	4,129.03		2,000.00		-2,129.03
6010-08 Insurance/Workers Comp	24,272.00		21,650.00		-2,622.00
6010-10 IT/Computers	2,603.66		3,500.00		896.34
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
Total 6010 Administrative Expenditures	<b>\$ 35,419.58</b>	<b>\$</b>	<b>30,576.00</b>	<b>-\$</b>	<b>4,843.58</b>
6020 Utilities	0.00				0.00
6020-06-1 Electricity	4,583.28		4,000.00		-583.28
6020-06-2 Internet	696.00				-696.00
6020-06-3 Propane/Natural Gas	3,871.97		5,000.00		1,128.03
6020-06-4 Telephone Stations	4,778.31		0.00		-4,778.31
6020-06-5 Trash Removal	850.75		850.00		-0.75
6020-06-6 Water	614.97				-614.97
6020-16 Security			500.00		500.00
Total 6020 Utilities	<b>\$ 15,395.28</b>	<b>\$</b>	<b>10,350.00</b>	<b>-\$</b>	<b>5,045.28</b>
6025 Repairs & Maintenance					0.00
6025-01 Grounds Maintenance			500.00		500.00
6025-02 Building Maintenance	2,674.00				-2,674.00
Total 6025 Repairs & Maintenance	<b>\$ 2,674.00</b>	<b>\$</b>	<b>500.00</b>	<b>-\$</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
Total 6030 Human Resources	<b>\$ 240.00</b>	<b>\$</b>	<b>28,000.00</b>	<b>\$</b>	<b>27,760.00</b>
6040 Legal and Professional Services					0.00
6040-02 Accounting	21,410.96		2,500.00		-18,910.96
6040-04 Consulting/Contractor	6,325.00		15,000.00		8,675.00
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
Total 6040 Legal and Professional Services	<b>\$ 45,819.37</b>	<b>\$</b>	<b>40,300.00</b>	<b>-\$</b>	<b>5,519.37</b>

6050 Dispatch				0.00
6050-02 Software Applications	2,785.00		3,000.00	215.00
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>\$ 2,785.00</b>	<b>\$</b>	<b>25,354.00</b>	<b>\$ 22,569.00</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	173.35		1,000.00	826.65
6060-10 Fuel	3,223.14		8,000.00	4,776.86
6060-12 Maintenance & Repairs - Apparatus	12,069.39		27,000.00	14,930.61
6060-14 Maintenance & Repairs - Equipment	2,326.50			-2,326.50
6060-16 Training	3,603.00			-3,603.00
6060-17 Travel	165.74			-165.74
6060-18 Apparatus	9,000.00		10,000.00	1,000.00
<b>Total 6060 Operational Expenditures</b>	<b>\$ 87,443.80</b>	<b>\$</b>	<b>65,600.00</b>	<b>-\$ 21,843.80</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
6070-05 Service Fees	49.99		0.00	-49.99
6070-06 Salaries & Wages	50,960.44		65,000.00	14,039.56
6070-07 Payroll Taxes	4,102.00			-4,102.00
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>\$ 55,112.43</b>	<b>\$</b>	<b>74,500.00</b>	<b>\$ 19,387.57</b>
<b>Total Expenses</b>	<b>\$ 244,889.46</b>	<b>\$</b>	<b>275,180.00</b>	<b>\$ 30,290.54</b>
<b>Net Operating Income (Loss)</b>	<b>\$ (41,042.82)</b>	<b>\$</b>	<b>(44,000.00)</b>	<b>\$ (2,957.18)</b>
<b>Approved Use of Reserve Funds</b>	<b>\$ 27,000.00</b>	<b>\$</b>	<b>27,000.00</b>	<b>\$ 0.00</b>
<b>Net Income (Loss) &amp; Approved Use of Reserve Funds</b>	<b>\$ (14,042.82)</b>	<b>\$</b>	<b>(17,000.00)</b>	<b>\$ (2,957.18)</b>