

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

**Western Cass Fire Protection District**  
**Statement of Assets & Liabilities - Modified Cash Basis**  
As of July 31, 2024

	TOTAL
<b>ASSETS</b>	
Current Assets	
Bank Accounts	
1006 Central Bank Checking *****0993	21,025.75
1008 Central Bank Money Market *****1051	166,690.51
1009 Central Bank Dispatch *****2494	40,517.58
1215 Treasury Bonds	68,267.42
<b>Total Bank Accounts</b>	<b>\$296,501.26</b>
<b>Total Current Assets</b>	<b>\$296,501.26</b>
<b>TOTAL ASSETS</b>	<b>\$296,501.26</b>
<b>LIABILITIES AND EQUITY</b>	
Liabilities	
Current Liabilities	
Accounts Payable	
2000 Accounts Payable (A/P)	18,782.89
<b>Total Accounts Payable</b>	<b>\$18,782.89</b>
Credit Cards	
2005 Central Bank Credit Cards	7,407.73
2110 Fleet Fuel Card	487.88
<b>Total Credit Cards</b>	<b>\$7,895.61</b>
Other Current Liabilities	
2300 Payroll Taxes and Withholdings	1,580.19
<b>Total Other Current Liabilities</b>	<b>\$1,580.19</b>
<b>Total Current Liabilities</b>	<b>\$28,258.69</b>
<b>Total Liabilities</b>	<b>\$28,258.69</b>
Equity	
3005 Retained Earnings	273,899.13
Net Income	-5,656.56
<b>Total Equity</b>	<b>\$268,242.57</b>
<b>TOTAL LIABILITIES AND EQUITY</b>	<b>\$296,501.26</b>

# Western Cass Fire Protection District

## Statement of Revenue & Expenses - Modified Cash Basis

January - July, 2024

	TOTAL
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Income	
4025 Interest Earned	3,682.11
4030 Miscellaneous Revenue	3,541.75
4040 Tax Revenue	0.00
4045 General Fund Property Taxes	0.00
4045-06 Current	173,525.54
<b>Total 4045 General Fund Property Taxes</b>	<b>173,525.54</b>
4055 Dispatch Fund Property Taxes	
4055-06 Current	20,444.44
<b>Total 4055 Dispatch Fund Property Taxes</b>	<b>20,444.44</b>
<b>Total 4040 Tax Revenue</b>	<b>193,969.98</b>
<b>Total Income</b>	<b>\$201,193.84</b>
GROSS PROFIT	<b>\$201,193.84</b>
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Expenses	
6010 Administrative Expenditures	0.00
6010-02 Advertising and Publicity	1,752.02
6010-04 Training	173.93
6010-05 Travel	378.20
6010-06 Elections	4,129.03
6010-08 Insurance/Workers Comp	24,044.00
6010-10 IT/Computers	2,667.06
6010-14 Memberships	35.00
6010-16 Office Expense	1,620.21
6010-18 Billing Service Fees	338.04
<b>Total 6010 Administrative Expenditures</b>	<b>35,137.49</b>
6020 Utilities	0.00
6020-06-1 Electricity	3,032.52
6020-06-2 Internet	812.00
6020-06-3 Propane/Natural Gas	4,569.82
6020-06-4 Telephone	3,716.47
6020-06-5 Trash Removal	650.09
6020-06-6 Water	572.19
<b>Total 6020 Utilities</b>	<b>13,353.09</b>
6025 Repairs & Maintenance	
6025-02 Building Maintenance	2,500.00
<b>Total 6025 Repairs &amp; Maintenance</b>	<b>2,500.00</b>
6030 Human Resources	0.00
6030-04 Employee Relations	240.00
<b>Total 6030 Human Resources</b>	<b>240.00</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.

	TOTAL
6040 Legal and Professional Services	
6040-02 Accounting	17,160.96
6040-04 Consulting/Contractor	5,625.00
6040-06 Legal	10,959.45
<b>Total 6040 Legal and Professional Services</b>	<b>33,745.41</b>
6060 Operational Expenditures	0.00
6060-02 Clothing & Uniforms	2,527.88
6060-06 Supplies	10,882.32
6060-10 Fuel	2,568.99
6060-12 Maintenance & Repairs - Apparatus	58,325.91
6060-14 Maintenance & Repairs - Equipment	811.73
6060-16 Training	3,603.00
6060-17 Travel	165.74
<b>Total 6060 Operational Expenditures</b>	<b>78,885.57</b>
6070 Payroll expenses	0.00
6070-06 Salaries & Wages	39,760.44
6070-07 Payroll Taxes	3,228.40
<b>Total 6070 Payroll expenses</b>	<b>42,988.84</b>
<b>Total Expenses</b>	<b>\$206,850.40</b>
NET OPERATING INCOME	<b>\$ -5,656.56</b>
NET INCOME	<b>\$ -5,656.56</b>

# Western Cass Fire Protection District

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

January - December 2024

	TOTAL		
	ACTUAL	BUDGET	REMAINING
<b>Income</b>			
4025 Interest Earned	3,682.11		-3,682.11
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	173,525.54		-173,525.54
<b>Total 4045 General Fund Property Taxes</b>	<b>173,525.54</b>	<b>206,826.00</b>	<b>33,300.46</b>
4055 Dispatch Fund Property Taxes		24,354.00	24,354.00
4055-06 Current	20,444.44		-20,444.44
<b>Total 4055 Dispatch Fund Property Taxes</b>	<b>20,444.44</b>	<b>24,354.00</b>	<b>3,909.56</b>
<b>Total 4040 Tax Revenue</b>	<b>193,969.98</b>	<b>231,180.00</b>	<b>37,210.02</b>
<b>Total Income</b>	<b>\$201,193.84</b>	<b>\$231,180.00</b>	<b>\$29,986.16</b>
<b>GROSS PROFIT</b>	<b>\$201,193.84</b>	<b>\$231,180.00</b>	<b>\$29,986.16</b>
<b>Expenses</b>			
6010 Administrative Expenditures	0.00		0.00
6010-02 Advertising and Publicity	1,752.02	926.00	-826.02
6010-04 Training	173.93		-173.93
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	2,667.06	3,500.00	832.94
6010-14 Memberships	35.00	1,000.00	965.00
6010-16 Office Expense	1,620.21	1,500.00	-120.21
6010-18 Billing Service Fees	338.04		-338.04
<b>Total 6010 Administrative Expenditures</b>	<b>35,137.49</b>	<b>30,576.00</b>	<b>-4,561.49</b>
6020 Utilities	0.00		0.00
6020-06-1 Electricity	3,032.52	4,000.00	967.48
6020-06-2 Internet	812.00		-812.00
6020-06-3 Propane/Natural Gas	4,630.22	5,000.00	369.78
6020-06-4 Telephone	4,247.39	0.00	-4,247.39
6020-06-5 Trash Removal	650.09	850.00	199.91
6020-06-6 Water	572.19		-572.19
6020-16 Security		500.00	500.00
<b>Total 6020 Utilities</b>	<b>13,944.41</b>	<b>10,350.00</b>	<b>-3,594.41</b>
6025 Repairs & Maintenance			
6025-01 Grounds Maintenance		500.00	500.00
6025-02 Building Maintenance	2,500.00		-2,500.00
<b>Total 6025 Repairs &amp; Maintenance</b>	<b>2,500.00</b>	<b>500.00</b>	<b>-2,000.00</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 (deleted)		13,000.00	13,000.00

	TOTAL		
	ACTUAL	BUDGET	REMAINING
<b>Total 6030 Human Resources</b>	<b>240.00</b>	<b>28,000.00</b>	<b>27,760.00</b>
6040 Legal and Professional Services			
6040-02 Accounting	17,810.96	2,500.00	-15,310.96
6040-04 Consulting/Contractor	5,625.00	15,000.00	9,375.00
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>41,519.37</b>	<b>40,300.00</b>	<b>-1,219.37</b>
6060 Operational Expenditures	0.00		0.00
6060-02 Clothing & Uniforms	2,527.88	1,600.00	-927.88
6060-04 Communications			
6060-04-1 Dispatching	995.00	3,000.00	2,005.00
6060-04-2 Phones		5,000.00	5,000.00
6060-04-3 Radios		17,354.00	17,354.00
<b>Total 6060-04 Communications</b>	<b>995.00</b>	<b>25,354.00</b>	<b>24,359.00</b>
6060-06 Ops Equipment	54,987.82	1,000.00	-53,987.82
6060-08 Station Supplies		1,000.00	1,000.00
6060-10 Fuel	3,056.87	8,000.00	4,943.13
6060-12 Maintenance & Repairs - Apparatus	13,950.41	27,000.00	13,049.59
6060-14 Maintenance & Repairs - Equipment	2,030.73		-2,030.73
6060-16 Training	3,603.00		-3,603.00
6060-17 Travel	165.74		-165.74
<b>Total 6060 Operational Expenditures</b>	<b>81,317.45</b>	<b>63,954.00</b>	<b>-17,363.45</b>
6070 Payroll expenses	0.00		0.00
6070-02 FICA tax (deleted)		5,000.00	5,000.00
6070-04 Medicare Tax (deleted)		1,500.00	1,500.00
6070-06 Salaries & Wages	39,760.44	65,000.00	25,239.56
6070-07 Payroll Taxes	3,228.40		-3,228.40
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>42,988.84</b>	<b>74,500.00</b>	<b>31,511.16</b>
<b>Total Expenses</b>	<b>\$217,647.56</b>	<b>\$248,180.00</b>	<b>\$30,532.44</b>
NET OPERATING INCOME	<b>\$ -16,453.72</b>	<b>\$ -17,000.00</b>	<b>\$ -546.28</b>
NET INCOME	<b>\$ -16,453.72</b>	<b>\$ -17,000.00</b>	<b>\$ -546.28</b>