

WESTERN CASS FIRE PROTECTION DISTRICT
FINANCIAL STATEMENTS

FOR THE ELEVEN MONTHS ENDED
NOVEMBER 30, 2024

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

	TOTAL
ASSETS	
Current Assets	
Bank Accounts	
1006 Central Bank Checking *****0993	17,030.96
1008 Central Bank Money Market *****1051	93,608.57
1009 Central Bank Dispatch *****2494	27,364.21
1215 Treasury Bonds	68,267.42
Total Bank Accounts	\$206,271.16
Total Current Assets	\$206,271.16
TOTAL ASSETS	\$206,271.16
LIABILITIES AND EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2000 Accounts Payable (A/P)	1,172.31
Total Accounts Payable	\$1,172.31
Credit Cards	
2005 Central Bank Credit Cards	2,741.72
2110 Fleet Fuel Card	376.08
Total Credit Cards	\$3,117.80
Total Current Liabilities	\$4,290.11
Total Liabilities	\$4,290.11
Equity	
3005 Retained Earnings	273,899.13
Net Income	-71,918.08
Total Equity	\$201,981.05
TOTAL LIABILITIES AND EQUITY	\$206,271.16

Note

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

Statement of Revenue & Expenses - Modified Cash Basis

November 2024

	TOTAL	
	NOV 2024	JAN - NOV, 2024 (YTD)
Income		
4025 Interest Earned	187.66	4,600.17
4030 Miscellaneous Revenue		3,541.75
4040 Tax Revenue	0.00	0.00
4045 General Fund Property Taxes		0.00
4045-06 Current	502.00	176,348.01
Total 4045 General Fund Property Taxes	502.00	176,348.01
4055 Dispatch Fund Property Taxes		
4055-06 Current	58.71	20,776.81
Total 4055 Dispatch Fund Property Taxes	58.71	20,776.81
Total 4040 Tax Revenue	560.71	197,124.82
Total Income	\$748.37	\$205,266.74
GROSS PROFIT	\$748.37	\$205,266.74
Expenses		
6010 Administrative Expenditures		0.00
6010-02 Advertising and Publicity	66.13	1,997.35
6010-05 Travel		469.59
6010-06 Elections		4,129.03
6010-08 Insurance/Workers Comp	3,471.00	28,398.00
6010-10 IT/Computers	103.67	3,291.00
6010-14 Memberships		35.00
6010-16 Office Expense	160.00	2,128.62
6010-18 Billing Service Fees		338.04
Total 6010 Administrative Expenditures	3,800.80	40,786.63
6020 Utilities		0.00
6020-06-1 Electricity	434.03	5,678.51
6020-06-2 Internet	116.00	928.00
6020-06-3 Propane/Natural Gas	96.47	4,030.00
6020-06-5 Trash Removal	112.37	1,075.53
6020-06-6 Water	201.17	877.98
Total 6020 Utilities	960.04	12,590.02
6025 Repairs & Maintenance		
6025-02 Building Maintenance	75.00	2,749.00
Total 6025 Repairs & Maintenance	75.00	2,749.00

	TOTAL	
	NOV 2024	JAN - NOV, 2024 (YTD)
6030 Human Resources		0.00
6030-04 Employee Relations		240.00
Total 6030 Human Resources		240.00
6040 Legal and Professional Services		
6040-02 Accounting	650.00	22,710.96
6040-04 Consulting/Contractor	350.00	7,025.00
6040-06 Legal		18,083.41
Total 6040 Legal and Professional Services	1,000.00	47,819.37
6050 Dispatch		
6050-02 Software Applications		8,105.88
6050-10 Dispatch Phones	558.22	6,341.04
Total 6050 Dispatch	558.22	14,446.92
6060 Operational Expenditures		0.00
6060-02 Clothing & Uniforms	450.00	2,433.63
6060-06 Ops Equipment	2,002.33	58,202.84
6060-08 Station Supplies	1,245.13	1,434.66
6060-10 Fuel	376.08	3,929.23
6060-12 Maintenance & Repairs - Apparatus		12,146.37
6060-14 Maintenance & Repairs - Equipment	273.42	2,638.80
6060-16 Training		3,603.00
6060-17 Travel		165.74
6060-18 Apparatus		9,000.00
Total 6060 Operational Expenditures	4,346.96	93,554.27
6070 Payroll expenses		0.00
6070-05 Service Fees	49.99	149.97
6070-06 Salaries & Wages	5,600.00	62,160.44
6070-07 Payroll Taxes	428.40	4,967.20
Total 6070 Payroll expenses	6,078.39	67,277.61
Total Expenses	\$16,819.41	\$279,463.82
NET OPERATING INCOME	\$ -16,071.04	\$ -74,197.08
Other Income		
4070 Insurance Proceeds		2,279.00
Total Other Income	\$0.00	\$2,279.00
NET OTHER INCOME	\$0.00	\$2,279.00
NET INCOME	\$ -16,071.04	\$ -71,918.08

Note

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Western Cass Fire Protection District

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

January - November, 2024

	TOTAL		
	ACTUAL	BUDGET	REMAINING
Income			
4025 Interest Earned	4,600.17		-4,600.17
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	176,348.01		-176,348.01
Total 4045 General Fund Property Taxes	176,348.01	206,826.00	30,477.99
4055 Dispatch Fund Property Taxes		24,354.00	24,354.00
4055-06 Current	20,776.81		-20,776.81
Total 4055 Dispatch Fund Property Taxes	20,776.81	24,354.00	3,577.19
Total 4040 Tax Revenue	197,124.82	231,180.00	34,055.18
Total Income	\$205,266.74	\$231,180.00	\$25,913.26
GROSS PROFIT	\$205,266.74	\$231,180.00	\$25,913.26
Expenses			
6010 Administrative Expenditures	0.00		0.00
6010-02 Advertising and Publicity	1,997.35	926.00	-1,071.35
6010-05 Travel	469.59		-469.59
6010-06 Elections	4,129.03	2,000.00	-2,129.03
6010-08 Insurance/Workers Comp	28,398.00	21,650.00	-6,748.00
6010-10 IT/Computers	3,291.00	3,500.00	209.00
6010-14 Memberships	35.00	1,000.00	965.00
6010-16 Office Expense	2,128.62	1,500.00	-628.62
6010-18 Billing Service Fees	338.04		-338.04
Total 6010 Administrative Expenditures	40,786.63	30,576.00	-10,210.63
6020 Utilities	0.00		0.00
6020-06-1 Electricity	5,678.51	4,000.00	-1,678.51
6020-06-2 Internet	928.00		-928.00
6020-06-3 Propane/Natural Gas	4,030.00	5,000.00	970.00
6020-06-5 Trash Removal	1,075.53	850.00	-225.53
6020-06-6 Water	877.98		-877.98
6020-16 Security		500.00	500.00
Total 6020 Utilities	12,590.02	10,350.00	-2,240.02
6025 Repairs & Maintenance			
6025-01 Grounds Maintenance		500.00	500.00
6025-02 Building Maintenance	2,749.00		-2,749.00
Total 6025 Repairs & Maintenance	2,749.00	500.00	-2,249.00
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	240.00	28,000.00	27,760.00
6040 Legal and Professional Services			

	TOTAL		
	ACTUAL	BUDGET	REMAINING
6040-02 Accounting	22,710.96	2,500.00	-20,210.96
6040-04 Consulting/Contractor	7,025.00	15,000.00	7,975.00
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	47,819.37	40,300.00	-7,519.37
6050 Dispatch			
6050-02 Software Applications	8,105.88	3,000.00	-5,105.88
6050-06 Radios		17,354.00	17,354.00
6050-08 Service Fees		5,000.00	5,000.00
6050-10 Dispatch Phones	6,341.04		-6,341.04
Total 6050 Dispatch	14,446.92	25,354.00	10,907.08
6060 Operational Expenditures	0.00		0.00
6060-02 Clothing & Uniforms	2,433.63	1,600.00	-833.63
6060-06 Ops Equipment	58,202.84	18,000.00	-40,202.84
6060-08 Station Supplies	1,434.66	1,000.00	-434.66
6060-10 Fuel	3,929.23	8,000.00	4,070.77
6060-12 Maintenance & Repairs - Apparatus	12,146.37	27,000.00	14,853.63
6060-14 Maintenance & Repairs - Equipment	2,638.80		-2,638.80
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
Total 6060 Operational Expenditures	93,554.27	65,600.00	-27,954.27
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	149.97		-149.97
6070-06 Salaries & Wages	62,160.44	65,000.00	2,839.56
6070-07 Payroll Taxes	4,967.20		-4,967.20
6070-08 Unemployment Federal		1,000.00	1,000.00
6070-10 Unemployment State		2,000.00	2,000.00
Total 6070 Payroll expenses	67,277.61	74,500.00	7,222.39
Total Expenses	\$279,463.82	\$275,180.00	\$ -4,283.82
NET OPERATING INCOME	\$ -74,197.08	\$ -44,000.00	\$30,197.08
Other Income			
4070 Insurance Proceeds	2,279.00		-2,279.00
Total Other Income	\$2,279.00	\$0.00	\$ -2,279.00
NET OTHER INCOME	\$2,279.00	\$0.00	\$ -2,279.00
NET INCOME	\$ -71,918.08	\$ -44,000.00	\$27,918.08

Note

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 - November 2024

Supplementary Information

	Actual	Total Budget	Remaining
Income			
4025 Interest Earned	4,600.17		-4,600.17
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	176,348.01		-176,348.01
Total 4045 General Fund Property Taxes	\$ 176,348.01	\$ 206,826.00	\$ 30,477.99
4055 Dispatch Fund Property Taxes		24,354.00	24,354.00
4055-06 Current	20,776.81		-20,776.81
Total 4055 Dispatch Fund Property Taxes	\$ 20,776.81	\$ 24,354.00	\$ 3,577.19
Total 4040 Tax Revenue	\$ 197,124.82	\$ 231,180.00	\$ 34,055.18
Total Income	\$ 205,266.74	\$ 231,180.00	\$ 25,913.26
Expenses			
6010 Administrative Expenditures	0.00		0.00
6010-02 Advertising and Publicity	1,997.35	926.00	-1,071.35
6010-05 Travel	469.59		-469.59
6010-06 Elections	4,129.03	2,000.00	-2,129.03
6010-08 Insurance/Workers Comp	28,398.00	21,650.00	-6,748.00
6010-10 IT/Computers	3,291.00	3,500.00	209.00
6010-14 Memberships	35.00	1,000.00	965.00
6010-16 Office Expense	2,128.62	1,500.00	-628.62
6010-18 Billing Service Fees	338.04		-338.04
Total 6010 Administrative Expenditures	\$ 40,786.63	\$ 30,576.00	-\$ 10,210.63
6020 Utilities	0.00		0.00
6020-06-1 Electricity	5,678.51	4,000.00	-1,678.51
6020-06-2 Internet	928.00		-928.00
6020-06-3 Propane/Natural Gas	4,030.00	5,000.00	970.00
6020-06-4 Telephone Stations	0.00	0.00	0.00
6020-06-5 Trash Removal	1,075.53	850.00	-225.53
6020-06-6 Water	877.98		-877.98
6020-16 Security		500.00	500.00
Total 6020 Utilities	\$ 12,590.02	\$ 10,350.00	-\$ 2,240.02
6025 Repairs & Maintenance			0.00
6025-01 Grounds Maintenance		500.00	500.00
6025-02 Building Maintenance	2,749.00		-2,749.00
Total 6025 Repairs & Maintenance	\$ 2,749.00	\$ 500.00	-\$ 2,249.00
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	\$ 240.00	\$ 28,000.00	\$ 27,760.00
6040 Legal and Professional Services			0.00
6040-02 Accounting	22,710.96	2,500.00	-20,210.96
6040-04 Consulting/Contractor	7,025.00	15,000.00	7,975.00
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	\$ 47,819.37	\$ 40,300.00	-\$ 7,519.37

6050 Dispatch				0.00
6050-02 Software Applications	8,105.88		3,000.00	-5,105.88
6050-06 Radios			17,354.00	17,354.00
6050-08 Service Fees			5,000.00	5,000.00
6050-10 Dispatch Phones	6,341.04		0.00	-6,341.04
Total 6050 Dispatch	\$ 14,446.92	\$ 25,354.00	\$ 10,907.08	
6060 Operational Expenditures	0.00			0.00
6060-02 Clothing & Uniforms	2,433.63		1,600.00	-833.63
6060-06 Ops Equipment	58,202.84		18,000.00	-40,202.84
6060-08 Station Supplies	1,434.66		1,000.00	-434.66
6060-10 Fuel	3,929.23		8,000.00	4,070.77
6060-12 Maintenance & Repairs - Apparatus	12,146.37		27,000.00	14,853.63
6060-14 Maintenance & Repairs - Equipment	2,638.80			-2,638.80
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
Total 6060 Operational Expenditures	\$ 93,554.27	\$ 65,600.00	-\$ 27,954.27	
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	149.97		0.00	-149.97
6070-06 Salaries & Wages	62,160.44		65,000.00	2,839.56
6070-07 Payroll Taxes	4,967.20			-4,967.20
6070-08 Unemployment Federal			1,000.00	1,000.00
6070-10 Unemployment State			2,000.00	2,000.00
Total 6070 Payroll expenses	\$ 67,277.61	\$ 74,500.00	\$ 7,222.39	
Total Expenses	\$ 279,463.82	\$ 275,180.00	-\$ 4,283.82	
Net Operating Income (Loss)	\$ (74,197.08)	\$ (44,000.00)	\$ 30,197.08	
Approved Use of Reserve Funds	\$ 27,000.00	\$ 27,000.00	\$ 0.00	
Net Income (Loss) & Approved Use of Reserve Funds	\$ (47,197.08)	\$ (17,000.00)	\$ 30,197.08	