

WESTERN CASS FIRE PROTECTION DISTRICT
FINANCIAL STATEMENTS

FOR THE TEN MONTHS ENDED
OCTOBER 31, 2024

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

| | TOTAL |
|--|---------------------|
| ASSETS | |
| Current Assets | |
| Bank Accounts | |
| 1006 Central Bank Checking *****0993 | 21,835.25 |
| 1008 Central Bank Money Market *****1051 | 103,420.91 |
| 1009 Central Bank Dispatch *****2494 | 34,744.21 |
| 1215 Treasury Bonds | 68,267.42 |
| Total Bank Accounts | \$228,267.79 |
| Total Current Assets | \$228,267.79 |
| TOTAL ASSETS | \$228,267.79 |
| LIABILITIES AND EQUITY | |
| Liabilities | |
| Current Liabilities | |
| Accounts Payable | |
| 2000 Accounts Payable (A/P) | 7,376.00 |
| Total Accounts Payable | \$7,376.00 |
| Credit Cards | |
| 2005 Central Bank Credit Cards | 2,358.02 |
| 2110 Fleet Fuel Card | 270.80 |
| Total Credit Cards | \$2,628.82 |
| Total Current Liabilities | \$10,004.82 |
| Total Liabilities | \$10,004.82 |
| Equity | |
| 3005 Retained Earnings | 273,899.13 |
| Net Income | -55,636.16 |
| Total Equity | \$218,262.97 |
| TOTAL LIABILITIES AND EQUITY | \$228,267.79 |

Western Cass Fire Protection District

Statement of Revenue & Expenses - Modified Cash Basis

October 2024

| | TOTAL | |
|--|-----------------|-----------------------|
| | OCT 2024 | JAN - OCT, 2024 (YTD) |
| Income | | |
| 4025 Interest Earned | 213.28 | 4,412.51 |
| 4030 Miscellaneous Revenue | | 3,541.75 |
| 4040 Tax Revenue | 0.00 | 0.00 |
| 4045 General Fund Property Taxes | | 0.00 |
| 4045-06 Current | 410.12 | 175,846.01 |
| Total 4045 General Fund Property Taxes | 410.12 | 175,846.01 |
| 4055 Dispatch Fund Property Taxes | | |
| 4055-06 Current | 48.33 | 20,718.10 |
| Total 4055 Dispatch Fund Property Taxes | 48.33 | 20,718.10 |
| Total 4040 Tax Revenue | 458.45 | 196,564.11 |
| Total Income | \$671.73 | \$204,518.37 |
| GROSS PROFIT | \$671.73 | \$204,518.37 |
| Expenses | | |
| 6010 Administrative Expenditures | | 0.00 |
| 6010-02 Advertising and Publicity | | 1,931.22 |
| 6010-05 Travel | 44.20 | 469.59 |
| 6010-06 Elections | | 4,129.03 |
| 6010-08 Insurance/Workers Comp | | 24,927.00 |
| 6010-10 IT/Computers | 583.67 | 3,187.33 |
| 6010-14 Memberships | | 35.00 |
| 6010-16 Office Expense | 203.38 | 1,968.62 |
| 6010-18 Billing Service Fees | | 338.04 |
| Total 6010 Administrative Expenditures | 831.25 | 36,985.83 |
| 6020 Utilities | | 0.00 |
| 6020-06-1 Electricity | 661.20 | 5,244.48 |
| 6020-06-2 Internet | 116.00 | 812.00 |
| 6020-06-3 Propane/Natural Gas | 61.56 | 3,933.53 |
| 6020-06-5 Trash Removal | 112.41 | 963.16 |
| 6020-06-6 Water | 61.84 | 676.81 |
| Total 6020 Utilities | 1,013.01 | 11,629.98 |
| 6025 Repairs & Maintenance | | |
| 6025-02 Building Maintenance | | 2,674.00 |
| Total 6025 Repairs & Maintenance | | 2,674.00 |
| 6030 Human Resources | | 0.00 |
| 6030-04 Employee Relations | | 240.00 |
| Total 6030 Human Resources | | 240.00 |

| | TOTAL | |
|---|----------------------|-----------------------|
| | OCT 2024 | JAN - OCT, 2024 (YTD) |
| 6040 Legal and Professional Services | | |
| 6040-02 Accounting | 650.00 | 22,060.96 |
| 6040-04 Consulting/Contractor | 350.00 | 6,675.00 |
| 6040-06 Legal | | 18,083.41 |
| Total 6040 Legal and Professional Services | 1,000.00 | 46,819.37 |
| 6050 Dispatch | | |
| 6050-02 Software Applications | 6,900.00 | 7,895.00 |
| 6050-10 Dispatch Phones | 1,004.51 | 5,782.82 |
| Total 6050 Dispatch | 7,904.51 | 13,677.82 |
| 6060 Operational Expenditures | | 0.00 |
| 6060-02 Clothing & Uniforms | | 1,983.63 |
| 6060-06 Ops Equipment | 1,301.46 | 56,200.51 |
| 6060-08 Station Supplies | 16.18 | 189.53 |
| 6060-10 Fuel | 330.01 | 3,553.15 |
| 6060-12 Maintenance & Repairs - Apparatus | 76.98 | 12,146.37 |
| 6060-14 Maintenance & Repairs - Equipment | 38.88 | 2,365.38 |
| 6060-16 Training | | 3,603.00 |
| 6060-17 Travel | | 165.74 |
| 6060-18 Apparatus | | 9,000.00 |
| Total 6060 Operational Expenditures | 1,763.51 | 89,207.31 |
| 6070 Payroll expenses | | 0.00 |
| 6070-05 Service Fees | 49.99 | 99.98 |
| 6070-06 Salaries & Wages | 5,600.00 | 56,560.44 |
| 6070-07 Payroll Taxes | 436.80 | 4,538.80 |
| Total 6070 Payroll expenses | 6,086.79 | 61,199.22 |
| Total Expenses | \$18,599.07 | \$262,433.53 |
| NET OPERATING INCOME | \$ -17,927.34 | \$ -57,915.16 |
| 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 | \$ -17,927.34 | \$ -55,636.16 |

Western Cass Fire Protection District

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

January - October, 2024

| | TOTAL | | |
|--|---------------------|---------------------|--------------------|
| | ACTUAL | BUDGET | REMAINING |
| Income | | | |
| 4025 Interest Earned | 4,412.51 | | -4,412.51 |
| 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 | 175,846.01 | | -175,846.01 |
| Total 4045 General Fund Property Taxes | 175,846.01 | 206,826.00 | 30,979.99 |
| 4055 Dispatch Fund Property Taxes | | 24,354.00 | 24,354.00 |
| 4055-06 Current | 20,718.10 | | -20,718.10 |
| Total 4055 Dispatch Fund Property Taxes | 20,718.10 | 24,354.00 | 3,635.90 |
| Total 4040 Tax Revenue | 196,564.11 | 231,180.00 | 34,615.89 |
| Total Income | \$204,518.37 | \$231,180.00 | \$26,661.63 |
| GROSS PROFIT | \$204,518.37 | \$231,180.00 | \$26,661.63 |
| Expenses | | | |
| 6010 Administrative Expenditures | 0.00 | | 0.00 |
| 6010-02 Advertising and Publicity | 1,931.22 | 926.00 | -1,005.22 |
| 6010-05 Travel | 469.59 | | -469.59 |
| 6010-06 Elections | 4,129.03 | 2,000.00 | -2,129.03 |
| 6010-08 Insurance/Workers Comp | 24,927.00 | 21,650.00 | -3,277.00 |
| 6010-10 IT/Computers | 3,187.33 | 3,500.00 | 312.67 |
| 6010-14 Memberships | 35.00 | 1,000.00 | 965.00 |
| 6010-16 Office Expense | 1,968.62 | 1,500.00 | -468.62 |
| 6010-18 Billing Service Fees | 338.04 | | -338.04 |
| Total 6010 Administrative Expenditures | 36,985.83 | 30,576.00 | -6,409.83 |
| 6020 Utilities | 0.00 | | 0.00 |
| 6020-06-1 Electricity | 5,244.48 | 4,000.00 | -1,244.48 |
| 6020-06-2 Internet | 812.00 | | -812.00 |
| 6020-06-3 Propane/Natural Gas | 3,933.53 | 5,000.00 | 1,066.47 |
| 6020-06-5 Trash Removal | 963.16 | 850.00 | -113.16 |
| 6020-06-6 Water | 676.81 | | -676.81 |
| 6020-16 Security | | 500.00 | 500.00 |
| Total 6020 Utilities | 11,629.98 | 10,350.00 | -1,279.98 |
| 6025 Repairs & Maintenance | | | |
| 6025-01 Grounds Maintenance | | 500.00 | 500.00 |
| 6025-02 Building Maintenance | 2,674.00 | | -2,674.00 |
| Total 6025 Repairs & Maintenance | 2,674.00 | 500.00 | -2,174.00 |
| 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 | | | |

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 | | |
|---|----------------------|----------------------|---------------------|
| | ACTUAL | BUDGET | REMAINING |
| 6040-02 Accounting | 22,060.96 | 2,500.00 | -19,560.96 |
| 6040-04 Consulting/Contractor | 6,675.00 | 15,000.00 | 8,325.00 |
| 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 | 46,819.37 | 40,300.00 | -6,519.37 |
| 6050 Dispatch | | | |
| 6050-02 Software Applications | 7,895.00 | 3,000.00 | -4,895.00 |
| 6050-06 Radios | | 17,354.00 | 17,354.00 |
| 6050-08 Service Fees | | 5,000.00 | 5,000.00 |
| 6050-10 Dispatch Phones | 5,782.82 | | -5,782.82 |
| Total 6050 Dispatch | 13,677.82 | 25,354.00 | 11,676.18 |
| 6060 Operational Expenditures | 0.00 | | 0.00 |
| 6060-02 Clothing & Uniforms | 1,983.63 | 1,600.00 | -383.63 |
| 6060-06 Ops Equipment | 56,200.51 | 18,000.00 | -38,200.51 |
| 6060-08 Station Supplies | 189.53 | 1,000.00 | 810.47 |
| 6060-10 Fuel | 3,553.15 | 8,000.00 | 4,446.85 |
| 6060-12 Maintenance & Repairs - Apparatus | 12,146.37 | 27,000.00 | 14,853.63 |
| 6060-14 Maintenance & Repairs - Equipment | 2,365.38 | | -2,365.38 |
| 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 | 89,207.31 | 65,600.00 | -23,607.31 |
| 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 | 99.98 | | -99.98 |
| 6070-06 Salaries & Wages | 56,560.44 | 65,000.00 | 8,439.56 |
| 6070-07 Payroll Taxes | 4,538.80 | | -4,538.80 |
| 6070-08 Unemployment Federal | | 1,000.00 | 1,000.00 |
| 6070-10 Unemployment State | | 2,000.00 | 2,000.00 |
| Total 6070 Payroll expenses | 61,199.22 | 74,500.00 | 13,300.78 |
| Total Expenses | \$262,433.53 | \$275,180.00 | \$12,746.47 |
| NET OPERATING INCOME | \$ -57,915.16 | \$ -44,000.00 | \$13,915.16 |
| 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 | \$ -55,636.16 | \$ -44,000.00 | \$11,636.16 |

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 - October, 2024

Supplementary Information

| | Actual | Total Budget | Remaining |
|--|----------------------|----------------------|---------------------|
| Income | | | |
| 4025 Interest Earned | 4,412.51 | | -4,412.51 |
| 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 | 175,846.01 | | -175,846.01 |
| Total 4045 General Fund Property Taxes | \$ 175,846.01 | \$ 206,826.00 | \$ 30,979.99 |
| 4055 Dispatch Fund Property Taxes | | 24,354.00 | 24,354.00 |
| 4055-06 Current | 20,718.10 | | -20,718.10 |
| Total 4055 Dispatch Fund Property Taxes | \$ 20,718.10 | \$ 24,354.00 | \$ 3,635.90 |
| Total 4040 Tax Revenue | \$ 196,564.11 | \$ 231,180.00 | \$ 34,615.89 |
| Total Income | \$ 204,518.37 | \$ 231,180.00 | \$ 26,661.63 |
| Expenses | | | |
| 6010 Administrative Expenditures | 0.00 | | 0.00 |
| 6010-02 Advertising and Publicity | 1,931.22 | 926.00 | -1,005.22 |
| 6010-05 Travel | 469.59 | | -469.59 |
| 6010-06 Elections | 4,129.03 | 2,000.00 | -2,129.03 |
| 6010-08 Insurance/Workers Comp | 24,927.00 | 21,650.00 | -3,277.00 |
| 6010-10 IT/Computers | 3,187.33 | 3,500.00 | 312.67 |
| 6010-14 Memberships | 35.00 | 1,000.00 | 965.00 |
| 6010-16 Office Expense | 1,968.62 | 1,500.00 | -468.62 |
| 6010-18 Billing Service Fees | 338.04 | | -338.04 |
| Total 6010 Administrative Expenditures | \$ 36,985.83 | \$ 30,576.00 | -\$ 6,409.83 |
| 6020 Utilities | 0.00 | | 0.00 |
| 6020-06-1 Electricity | 5,244.48 | 4,000.00 | -1,244.48 |
| 6020-06-2 Internet | 812.00 | | -812.00 |
| 6020-06-3 Propane/Natural Gas | 3,933.53 | 5,000.00 | 1,066.47 |
| 6020-06-4 Telephone Stations | 0.00 | 0.00 | 0.00 |
| 6020-06-5 Trash Removal | 963.16 | 850.00 | -113.16 |
| 6020-06-6 Water | 676.81 | | -676.81 |
| 6020-16 Security | | 500.00 | 500.00 |
| Total 6020 Utilities | \$ 11,629.98 | \$ 10,350.00 | -\$ 1,279.98 |
| 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 | \$ 2,674.00 | \$ 500.00 | -\$ 2,174.00 |
| 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 | 22,060.96 | 2,500.00 | -19,560.96 |
| 6040-04 Consulting/Contractor | 6,675.00 | 15,000.00 | 8,325.00 |
| 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 | \$ 46,819.37 | \$ 40,300.00 | -\$ 6,519.37 |

| | | | | |
|--|-----------------------|-----------------------|-----------------------|------------|
| 6050 Dispatch | | | | 0.00 |
| 6050-02 Software Applications | 7,895.00 | | 3,000.00 | -4,895.00 |
| 6050-06 Radios | | | 17,354.00 | 17,354.00 |
| 6050-08 Service Fees | | | 5,000.00 | 5,000.00 |
| 6050-10 Dispatch Phones | 5,782.82 | | 0.00 | -5,782.82 |
| Total 6050 Dispatch | \$ 13,677.82 | \$ 25,354.00 | \$ 11,676.18 | |
| 6060 Operational Expenditures | 0.00 | | | 0.00 |
| 6060-02 Clothing & Uniforms | 1,983.63 | | 1,600.00 | -383.63 |
| 6060-06 Ops Equipment | 56,200.51 | | 18,000.00 | -38,200.51 |
| 6060-08 Station Supplies | 189.53 | | 1,000.00 | 810.47 |
| 6060-10 Fuel | 3,553.15 | | 8,000.00 | 4,446.85 |
| 6060-12 Maintenance & Repairs - Apparatus | 12,146.37 | | 27,000.00 | 14,853.63 |
| 6060-14 Maintenance & Repairs - Equipment | 2,365.38 | | | -2,365.38 |
| 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 | \$ 89,207.31 | \$ 65,600.00 | -\$ 23,607.31 | |
| 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 | 99.98 | | 0.00 | -99.98 |
| 6070-06 Salaries & Wages | 56,560.44 | | 65,000.00 | 8,439.56 |
| 6070-07 Payroll Taxes | 4,538.80 | | | -4,538.80 |
| 6070-08 Unemployment Federal | | | 1,000.00 | 1,000.00 |
| 6070-10 Unemployment State | | | 2,000.00 | 2,000.00 |
| Total 6070 Payroll expenses | \$ 61,199.22 | \$ 74,500.00 | \$ 13,300.78 | |
| Total Expenses | \$ 262,433.53 | \$ 275,180.00 | \$ 12,746.47 | |
| Net Operating Income (Loss) | \$ (57,915.16) | \$ (44,000.00) | \$ 13,915.16 | |
| Approved Use of Reserve Funds | \$ 27,000.00 | \$ 0.00 | \$ 0.00 | |
| Net Income (Loss) & Approved Use of Reserve Funds | \$ (30,915.16) | \$ (44,000.00) | \$ (13,084.84) | |