

Western Cass Fire Protection District

Statement of Revenues, Expenditures, and Changes in Fund Balances

January - December 2022

	TOTAL
Revenue	
4005 Candidate Filing Fees	300.00
4025 Interest Earned	143.75
4040 Tax Revenue	
4043 Financial Institutions Tax	10.84
4045 General Fund Property Taxes	
4045-2016 Year 2016	0.73
4045-2017 Year 2017	51.08
4045-2018 Year 2018	106.22
4045-2019 Year 2019	373.27
4045-2020 Year 2020	2,079.60
4045-2021 Year 2021	142,683.92
4045-2022 Year 2022	36,269.07
Total 4045 General Fund Property Taxes	181,563.89
4050 Debt Service Fund Property Taxes	
4050-2016 Year 2016	0.56
4050-2017 Year 2017	284.50
4050-2018 Year 2018	81.66
4050-2019 Year 2019	297.98
4050-2020 Year 2020	1,642.43
4050-2021 Year 2021	54,806.92
Total 4050 Debt Service Fund Property Taxes	57,114.05
4055 Dispatch Fund Property Taxes	
4055-2016 Year 2016	0.09
4055-2017 Year 2017	6.02
4055-2018 Year 2018	12.52
4055-2019 Year 2019	44.00
4055-2020 Year 2020	245.14
4055-2021 Year 2021	24,002.88
4055-2022 Year 2022	4,273.84
Total 4055 Dispatch Fund Property Taxes	28,584.49
Total 4040 Tax Revenue	267,273.27
Total Revenue	\$267,717.02
TOTAL REVENUE	\$267,717.02
Expenses	
6010 Administrative Expenditures	
6010-02 Advertising and Publicity	1,831.06
6010-06 Elections	56.06

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	TOTAL
6010-08 Insurance	17,236.00
6010-10 IT/Computers	11,199.68
6010-16 Office Expense	997.46
Total 6010 Administrative Expenditures	31,320.26
6020 Facility Expenditures	
6020-02 Building and Grounds	4,631.11
6020-04 Building Improvement Supplies	3,910.77
6020-06 Electricity	3,358.62
6020-14 Propane/Natural Gas	5,368.02
6020-18 Telephone	164.02
6020-20 Trash Removal	927.38
6020-22 Water	632.23
Total 6020 Facility Expenditures	18,992.15
6030 Human Resources	
6030-02 Benefits	998.00
6030-04 Employee Relations	1,622.04
6030-06 Training	987.00
6030-08 Workers Compensation Insurance	2,089.00
Total 6030 Human Resources	5,696.04
6040 Legal and Professional Services	
6040-02 Accounting	8,814.33
6040-04 Consulting/Contractor	21,357.25
6040-06 Legal	8,078.70
6040-08 Medical Direction	1,000.00
6040-10 Secretarial	4,436.95
Total 6040 Legal and Professional Services	43,687.23
6050 Miscellaneous Expenditures	215.04
6060 Operational Expenditures	
6060-02 Clothing and PPE	8,163.82
6060-04 Communications	
6060-04-1 Dispatching	5,189.40
6060-04-2 Paging	4,811.73
Total 6060-04 Communications	10,001.13
6060-06 Emergency Medical Services (EMS)	1,875.81
6060-08 Fire	675.00
6060-10 Fuel	3,395.72
6060-12 Maintenance and Repairs	14,352.20
Total 6060 Operational Expenditures	38,463.68

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	TOTAL
6070 Payroll expenses	
6070-02 FICA tax	1,286.57
6070-04 Medicare Tax	300.89
6070-06 Salaries & Wages	22,041.66
6070-08 Unemployment Federal	147.22
6070-10 Unemployment State	379.21
Total 6070 Payroll expenses	24,155.55
6995 Bond Interest Paid	1.00
Total Expenses	\$162,530.95
EXCESS REVENUE AFTER OPERATING EXPENSES	\$105,186.07
Other Revenue	
4070 Insurance Proceeds	7,090.02
4080 Sale of Assets	1,079.96
Total Other Revenue	\$8,169.98
Other Expenses	
8000 Capital Expenditures	
8000-08 Land and Buildings	
8000-08-1 Building Improvements	38,325.90
8000-08-3 Station #2	4,495.00
Total 8000-08 Land and Buildings	42,820.90
Total 8000 Capital Expenditures	42,820.90
8040 Late Fees or Finance Charges	97.55
8060 Sales and Excise Taxes Paid	108.93
Total Other Expenses	\$43,027.38
NET OTHER REVENUE	\$ -34,857.40
CHANGE IN FUND BALANCES	\$70,328.67

Western Cass Fire Protection District

Balance Sheet

As of December 31, 2022

	TOTAL
ASSETS	
Current Assets	
Bank Accounts	
1000 General Fund	
1001 Checking CBR ***2928	41,318.27
1002 Checking CBR ***3736 Debit	1,381.43
1003 Checking CBR ***3720	0.00
1004 ACH Account	0.00
1006 Checking CBR **3728	240,000.00
1011 Certificate of Deposit CB #3867	20,393.64
1012 Certificate of Deposit CB #3896	6,087.62
1013 Certificate of Deposit CB #4226	5,582.38
1014 Certificate of Deposit CB #5156	5,594.76
1015 Certificate of Deposit CB #5207	5,456.95
Total 1000 General Fund	325,815.05
1090 Debt Service Fund	22,170.76
1095 Checking CBR *****	181,132.85
Total 1090 Debt Service Fund	203,303.61
Total Bank Accounts	\$529,118.66
Other Current Assets	
1205 Reimbursable Expenditures	0.00
1295 Accrued Earned Interest	10.34
Total Other Current Assets	\$10.34
Total Current Assets	\$529,129.00
TOTAL ASSETS	\$529,129.00
LIABILITIES AND EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2000 Accounts Payable (A/P)	11,843.32
Total Accounts Payable	\$11,843.32
Credit Cards	
2100 P-Card Control Account	
2100-02 P-Card Fire Chief	266.71
2100-04 P-Card District Manager	2,145.50
2100-08 P-Card Treasurer	86.81
2100-10 P-Card President	0.00

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Balance Sheet

As of December 31, 2022

	TOTAL
Total 2100 P-Card Control Account	2,499.02
2110 Fleet Fuel Card	51.05
Total Credit Cards	\$2,550.07
Other Current Liabilities	
2200 Unpaid Salaries and Wages	-40.00
2300 Payroll Taxes and Withholdings	
2300-02 FICA Taxes and Withholdings	1,979.06
2300-04 Medicare Tax and Withholdings	462.84
2300-06 Unemployment Federal	147.22
2300-08 Unemployment State	379.21
2300-10 Income Tax Withholding Federal	780.40
2300-12 Income Tax Withholding State	390.00
Total 2300 Payroll Taxes and Withholdings	4,138.73
2400 Debt Service Refund	82,423.66
2500 Receipts to be Returned	100.00
Total Other Current Liabilities	\$86,622.39
Total Current Liabilities	\$101,015.78
Long-Term Liabilities	
2600 Outstanding Bonds	-181,130.85
2605 Accrued Unpaid Interest	-1.00
Total Long-Term Liabilities	\$ -181,131.85
Total Liabilities	\$ -80,116.07
Equity	
3005 Retained Earnings	538,916.40
Net Income	70,328.67
Total Equity	\$609,245.07
TOTAL LIABILITIES AND EQUITY	\$529,129.00

Note

The cumulative validity of accounts 1006, 1090, 2600, and 2065 has not yet been established
The report does not reflect the value of assets for land, buildings, vehicles, and durable equipment