

# Western Cass Fire Protection District

## Budget vs. Actuals: 2023 Budget Revision - FY23 P&L

January - December 2023

	TOTAL		
	ACTUAL	BUDGET	OVER BUDGET
<b>Income</b>			
4025 Interest Earned	8.38		8.38
4030 Miscellaneous Revenue	15.41		15.41
4035 Service Fees	-10.00		-10.00
4040 Tax Revenue	189,271.65	213,760.00	-24,488.35
<b>Total Income</b>	<b>\$189,285.44</b>	<b>\$213,760.00</b>	<b>\$ -24,474.56</b>
<b>GROSS PROFIT</b>	<b>\$189,285.44</b>	<b>\$213,760.00</b>	<b>\$ -24,474.56</b>
<b>Expenses</b>			
6010 Administrative Expenditures	35,735.07	36,872.00	-1,136.93
6020 Facility Expenditures	19,603.69	23,025.00	-3,421.31
6030 Human Resources	22,882.26	34,500.00	-11,617.74
6040 Legal and Professional Services	81,300.25	84,300.00	-2,999.75
6050 Miscellaneous Expenditures	647.11		647.11
6060 Operational Expenditures	29,758.09	75,533.00	-45,774.91
6070 Payroll expenses	53,890.01	79,500.00	-25,609.99
<b>Total Expenses</b>	<b>\$243,816.48</b>	<b>\$333,730.00</b>	<b>\$ -89,913.52</b>
<b>NET OPERATING INCOME</b>	<b>\$ -54,531.04</b>	<b>\$ -119,970.00</b>	<b>\$65,438.96</b>
<b>Other Income</b>			
4070 Insurance Proceeds	36,460.17		36,460.17
<b>Total Other Income</b>	<b>\$36,460.17</b>	<b>\$0.00</b>	<b>\$36,460.17</b>
<b>Other Expenses</b>			
8000 Capital Expenditures	124.00		124.00
8040 Late Fees or Finance Charges	14.97		14.97
8060 Sales and Excise Taxes Paid	97.33		97.33
8098 Ask The Accountant	-381.76		-381.76
<b>Total Other Expenses</b>	<b>\$ -145.46</b>	<b>\$0.00</b>	<b>\$ -145.46</b>
<b>NET OTHER INCOME</b>	<b>\$36,605.63</b>	<b>\$0.00</b>	<b>\$36,605.63</b>
<b>NET INCOME</b>	<b>\$ -17,925.41</b>	<b>\$ -119,970.00</b>	<b>\$102,044.59</b>

# Western Cass Fire Protection District

## Balance Sheet Comparison

As of October 31, 2023

	TOTAL	
	AS OF OCT 31, 2023	AS OF OCT 31, 2022 (PY)
<b>ASSETS</b>		
Current Assets		
Bank Accounts		
1000 General Fund		
1001 Checking CBR ****2928	37,394.14	37,457.11
1002 Checking CBR ****3736 Debit	0.00	1,022.45
1011 Certificate of Deposit CB #3867	0.00	20,362.99
1012 Certificate of Deposit CB #3896	0.00	6,087.62
1013 Certificate of Deposit CB #4226	0.00	5,573.99
1014 Certificate of Deposit CB #5156	0.00	5,589.12
1015 Certificate of Deposit CB #5207	-11.01	5,451.45
<b>Total 1000 General Fund</b>	<b>37,383.13</b>	<b>81,544.73</b>
1090 Debt Service Fund		
1095 Debt Service Fund CBR ****3728	245,615.71	250,000.00
<b>Total 1090 Debt Service Fund</b>	<b>245,615.71</b>	<b>250,000.00</b>
<b>Total Bank Accounts</b>	<b>\$282,998.84</b>	<b>\$331,544.73</b>
<b>Total Current Assets</b>	<b>\$282,998.84</b>	<b>\$331,544.73</b>
<b>TOTAL ASSETS</b>	<b>\$282,998.84</b>	<b>\$331,544.73</b>
<b>LIABILITIES AND EQUITY</b>		
Liabilities		
Current Liabilities		
Accounts Payable		
2000 Accounts Payable (A/P)	-350.00	10,360.81
<b>Total Accounts Payable</b>	<b>\$ -350.00</b>	<b>\$10,360.81</b>
Credit Cards		
2100 P-Card Control Account		
2100-02 P-Card Fire Chief	0.00	690.41
2100-04 P-Card District Manager	2,461.48	1,186.78
2100-08 P-Card Treasurer	86.81	86.81
2100-10 P-Card President	0.00	65.04
<b>Total 2100 P-Card Control Account</b>	<b>2,548.29</b>	<b>2,029.04</b>
2110 Fleet Fuel Card	66.00	
<b>Total Credit Cards</b>	<b>\$2,614.29</b>	<b>\$2,029.04</b>
Other Current Liabilities		
2200 Unpaid Salaries and Wages	-40.00	
2300 Payroll Taxes and Withholdings	-8,493.35	
2300-02 FICA Taxes and Withholdings	0.00	594.07
2300-04 Medicare Tax and Withholdings	0.00	138.94

# Western Cass Fire Protection District

## Balance Sheet Comparison

As of October 31, 2023

	TOTAL	
	AS OF OCT 31, 2023	AS OF OCT 31, 2022 (PY)
<b>Total 2300 Payroll Taxes and Withholdings</b>	<b>-8,493.35</b>	<b>733.01</b>
2400 Bond Revenue	0.00	28,966.24
2500 Receipts to be Returned	100.00	
<b>Total Other Current Liabilities</b>	<b>\$ -8,433.35</b>	<b>\$29,699.25</b>
<b>Total Current Liabilities</b>	<b>\$ -6,169.06</b>	<b>\$42,089.10</b>
<b>Total Liabilities</b>	<b>\$ -6,169.06</b>	<b>\$42,089.10</b>
Equity		
3005 Retained Earnings	307,093.31	208,006.86
Net Income	-17,925.41	81,448.77
<b>Total Equity</b>	<b>\$289,167.90</b>	<b>\$289,455.63</b>
<b>TOTAL LIABILITIES AND EQUITY</b>	<b>\$282,998.84</b>	<b>\$331,544.73</b>