

Western Cass Fire Protection District

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

January - November, 2023

	TOTAL		
	ACTUAL	BUDGET	OVER BUDGET
Income			
4025 Interest Earned	8.38		8.38
4030 Miscellaneous Revenue	15.41		15.41
4035 Service Fees	-15.00		-15.00
4040 Tax Revenue	190,957.03	195,946.74	-4,989.71
Total Income	\$190,965.82	\$195,946.74	\$ -4,980.92
GROSS PROFIT	\$190,965.82	\$195,946.74	\$ -4,980.92
Expenses			
6010 Administrative Expenditures	38,300.59	33,799.26	4,501.33
6020 Facility Expenditures	20,263.21	21,106.36	-843.15
6030 Human Resources	22,882.26	31,625.00	-8,742.74
6040 Legal and Professional Services	83,389.25	77,275.00	6,114.25
6050 Miscellaneous Expenditures	2,112.42		2,112.42
6060 Operational Expenditures	36,104.40	69,238.51	-33,134.11
6070 Payroll expenses	58,803.03	72,875.00	-14,071.97
Total Expenses	\$261,855.16	\$305,919.13	\$ -44,063.97
NET OPERATING INCOME	\$ -70,889.34	\$ -109,972.39	\$39,083.05
Other Income			
4070 Insurance Proceeds	36,460.17		36,460.17
Total Other Income	\$36,460.17	\$0.00	\$36,460.17
Other Expenses			
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
Total Other Expenses	\$ -145.46	\$0.00	\$ -145.46
NET OTHER INCOME	\$36,605.63	\$0.00	\$36,605.63
NET INCOME	\$ -34,283.71	\$ -109,972.39	\$75,688.68

Western Cass Fire Protection District

Statement of Revenues, Expenditures, and Changes in Fund Balances Detail

September - December, 2023

DATE	TRANSACTION TYPE	NAME	AMOUNT	BALANCE
Ordinary Income/Expenses				
Income				
4035 Service Fees				
09/21/2023	Expense	Community Bank	-5.00	-5.00
Total for 4035 Service Fees			\$ -5.00	
4040 Tax Revenue				
09/07/2023	Deposit	Cass County Collector	1,415.11	1,415.11
10/04/2023	Deposit	Cass County Collector	410.00	1,825.11
10/06/2023	Deposit	Cass County Collector	275.38	2,100.49
10/10/2023	Deposit	Cass County Collector	1,000.00	3,100.49
Total for 4040 Tax Revenue			\$3,100.49	
Total for Income			\$3,095.49	
Expenses				
6010 Administrative Expenditures				
6010-02 Advertising and Publicity				
09/01/2023	Bill	Streamline	116.00	116.00
Total for 6010-02 Advertising and Publicity			\$116.00	
6010-06 Elections				
10/02/2023	Check	Cass County Clerk	2,565.52	2,565.52
Total for 6010-06 Elections			\$2,565.52	
6010-10 IT/Computers				
09/02/2023	Bill	Smart Pro Technologies LLC	904.80	904.80
Total for 6010-10 IT/Computers			\$904.80	
Total for 6010 Administrative Expenditures			\$3,586.32	
6020 Facility Expenditures				
6020-06 Electricity				
09/28/2023	Bill	Everygy	256.92	256.92
Total for 6020-06 Electricity			\$256.92	
6020-14 Propane/Natural Gas				
09/14/2023	Bill	MFA Oil	374.56	374.56
Total for 6020-14 Propane/Natural Gas			\$374.56	
6020-16 Security				
10/11/2023	Bill	Cass County Sheriff's Office	157.50	157.50

DATE	TRANSACTION TYPE	NAME	AMOUNT	BALANCE
Total for 6020-16 Security			\$157.50	
6020-20 Trash Removal				
09/01/2023	Bill	Waste Management	43.47	43.47
10/03/2023	Bill	Waste Management	43.47	86.94
11/01/2023	Bill	Waste Management	29.32	116.26
11/01/2023	Bill	Waste Management	12.84	129.10
11/01/2023	Bill	Waste Management	43.47	172.57
11/01/2023	Bill	Waste Management	39.52	212.09
12/01/2023	Bill	Waste Management	39.52	251.61
12/01/2023	Bill	Waste Management	6.63	258.24
12/01/2023	Bill	Waste Management	43.47	301.71
Total for 6020-20 Trash Removal			\$301.71	
6020-22 Water				
09/29/2023	Bill	PWSD #2	17.20	17.20
Total for 6020-22 Water			\$17.20	
Total for 6020 Facility Expenditures			\$1,107.89	
6040 Legal and Professional Services				
6040-02 Accounting				
09/10/2023	Bill	Melissa's Advisory Service, LLC	66.15	66.15
10/03/2023	Expense	Gusto	64.00	130.15
Total for 6040-02 Accounting			\$130.15	
Total for 6040 Legal and Professional Services			\$130.15	
6050 Miscellaneous Expenditures				
09/14/2023	Check	Cody Porter	1,465.31	1,465.31
Total for 6050 Miscellaneous Expenditures			\$1,465.31	
6060 Operational Expenditures				
09/14/2023	Expense	Visa	2,588.60	2,588.60
10/03/2023	Expense	Visa	393.46	2,982.06
Total for 6060 Operational Expenditures			\$2,982.06	
6060-02 Clothing and PPE				
10/02/2023	Bill	Amazon Marketplace	70.00	70.00
10/02/2023	Bill	Amazon Marketplace	140.00	210.00
10/02/2023	Bill	Amazon Marketplace	75.00	285.00
Total for 6060-02 Clothing and PPE			\$285.00	
6060-04 Communications				
6060-04-2 Paging				
09/11/2023	Bill	ATT	533.08	533.08
Total for 6060-04-2 Paging			\$533.08	
Total for 6060-04 Communications			\$533.08	
6060-10 Fuel				
09/18/2023	Expense	Wex	835.76	835.76
Total for 6060-10 Fuel			\$835.76	
6060-12 Maintenance and Repairs				
09/14/2023	Check	Transwest Truck Trailer RV	1,768.96	1,768.96
Total for 6060-12 Maintenance and Repairs			\$1,768.96	
Total for 6060 Operational Expenditures with sub-accounts			\$6,404.86	

DATE	TRANSACTION TYPE	NAME	AMOUNT	BALANCE
6070 Payroll expenses				
6070-06 Salaries & Wages				
09/07/2023	Expense	Gusto	4,913.02	4,913.02
10/04/2023	Expense	Gusto	4,913.02	9,826.04
Total for 6070-06 Salaries & Wages			\$9,826.04	
Total for 6070 Payroll expenses			\$9,826.04	
Total for Expenses			\$22,520.57	
Net Income			\$ -19,425.08	

Western Cass Fire Protection District

Balance Sheet

As of November 30, 2023

	TOTAL		
	AS OF NOV 30, 2023	AS OF NOV 30, 2022 (PY)	CHANGE
ASSETS			
Current Assets			
Bank Accounts			
1000 General Fund			
1001 Checking CBR ***2928	263.47	15,356.61	-15,093.14
1002 Checking CBR ***3736 Debit	0.00	1,381.43	-1,381.43
1011 Certificate of Deposit CB #3867	0.00	20,362.99	-20,362.99
1012 Certificate of Deposit CB #3896	0.00	6,087.62	-6,087.62
1013 Certificate of Deposit CB #4226	0.00	5,573.99	-5,573.99
1014 Certificate of Deposit CB #5156	0.00	5,594.76	-5,594.76
1015 Certificate of Deposit CB #5207	-11.01	5,456.95	-5,467.96
Total 1000 General Fund	252.46	59,814.35	-59,561.89
1006 Central Bank Checking *****0993	21,000.00		21,000.00
1090 Checking			
1095 CBR ***3728	245,615.71	250,000.00	-4,384.29
Total 1090 Checking	245,615.71	250,000.00	-4,384.29
Total Bank Accounts	\$266,868.17	\$309,814.35	\$ -42,946.18
Total Current Assets	\$266,868.17	\$309,814.35	\$ -42,946.18
TOTAL ASSETS	\$266,868.17	\$309,814.35	\$ -42,946.18
LIABILITIES AND EQUITY			
Liabilities			
Current Liabilities			
Accounts Payable			
2000 Accounts Payable (A/P)	-67.35	9,295.84	-9,363.19
Total Accounts Payable	\$ -67.35	\$9,295.84	\$ -9,363.19
Credit Cards			
2100 P-Card Control Account			
2100-02 P-Card Fire Chief	0.00	303.18	-303.18
2100-04 P-Card District Manager	2,461.48	782.08	1,679.40
2100-08 P-Card Treasurer	86.81	86.81	0.00
2100-10 P-Card President	0.00	65.04	-65.04
Total 2100 P-Card Control Account	2,548.29	1,237.11	1,311.18
2110 Fleet Fuel Card	825.53		825.53
Total Credit Cards	\$3,373.82	\$1,237.11	\$2,136.71
Other Current Liabilities			
2200 Unpaid Salaries and Wages	-40.00		-40.00
2300 Payroll Taxes and Withholdings	-9,307.90		-9,307.90
2300-02 FICA Taxes and Withholdings	0.00	594.07	-594.07
2300-04 Medicare Tax and Withholdings	0.00	138.94	-138.94

	TOTAL		
	AS OF NOV 30, 2023	AS OF NOV 30, 2022 (PY)	CHANGE
Total 2300 Payroll Taxes and Withholdings	-9,307.90	733.01	-10,040.91
2400 Bond Revenue	0.00	28,966.24	-28,966.24
2500 Receipts to be Returned	100.00		100.00
Total Other Current Liabilities	\$ -9,247.90	\$29,699.25	\$ -38,947.15
Total Current Liabilities	\$ -5,941.43	\$40,232.20	\$ -46,173.63
Total Liabilities	\$ -5,941.43	\$40,232.20	\$ -46,173.63
Equity			
3005 Retained Earnings	307,093.31	208,006.86	99,086.45
Net Income	-34,283.71	61,575.29	-95,859.00
Total Equity	\$272,809.60	\$269,582.15	\$3,227.45
TOTAL LIABILITIES AND EQUITY	\$266,868.17	\$309,814.35	\$ -42,946.18