

2025 Budget
Statement of Financial Position
Cass County ESD4

DISTRIBUTION ACCOUNT	TOTAL
Assets	
Current Assets	
Bank Accounts	
1000-01 Texana Bank (deleted)	1,557.98
1000-02 CNB	1,695.52
1000-04 CNB Construction	6,056.45
Total for Bank Accounts	\$9,309.95
Accounts Receivable	
Accounts Receivable (A/R)	0.00
Total for Accounts Receivable	\$0.00
Other Current Assets	
Total for Current Assets	\$9,309.95
Fixed Assets	
1600-01 Brush Truck 091	16,635.52
Buildings Kildare Station	25,251.00
Total for Fixed Assets	\$41,886.52
Other Assets	
Total for Assets	\$51,196.47
Liabilities and Equity	
Liabilities	
Current Liabilities	
Accounts Payable	
Accounts Payable (A/P)	0.00
Total for Accounts Payable	\$0.00
Credit Cards	
Other Current Liabilities	
Deferred Revenue	
Interest Payable	0.00
Total for Deferred Revenue	\$0.00
Total for Other Current Liabilities	\$0.00
Total for Current Liabilities	\$0.00
Long-term Liabilities	
2300-01 Notes Payable Texar Bank	0.00
23001-02 Equipment Loan CNB	88,200.99
23001-03 CNB Building Loan	88,715.24
Total for Long-term Liabilities	\$176,916.23
Total for Liabilities	\$176,916.23
Equity	
Opening Fund Balance	100.00
Retained Earnings	-92,292.30
Net Income	-33,527.46
Total for Equity	-\$125,719.76
Total for Liabilities and Equity	\$51,196.47

2025 Budget
Statement of Activity
Cass County ESD4

DISTRIBUTION ACCOUNT	TOTAL
Income	
Contributed income	
Government grants & contracts	46,119.14
Total for Contributed income	\$46,119.14
Tax Receipts	
Penalty & Interest	40.86
Tax Receipts 2023	50,704.35
Total for Tax Receipts	\$50,745.21
Total for Income	\$96,864.35
Cost of Goods Sold	
Gross Profit	\$96,864.35
Expenses	
Advertising	168.75
Apparel	132.00
Auto Milage	203.00
Auto Tag and Title	133.07
Building Improvements	
Building Repairs Center Hill	107.11
Building Repairs Kildare	7,835.73
Center Hill Building	32,106.28
Total for Building Improvements	\$40,049.12
Center Hill Building Repair	11,384.96
Communications (Dispach)	612.00
Dues	275.00
Fire Apparatuses	
Fire Equipment	17,730.60
Tanker 93	10,000.00
Total for Fire Apparatuses	\$27,730.60
Insurance	\$7,099.00
Building	1,282.00
Directors & officers insurance	1,513.45
Total for Insurance	\$9,894.45
Occupancy	
Rent	110.00

DISTRIBUTION ACCOUNT	TOTAL
Utilities	
Electric	
Center Hill	968.81
Kildare	484.88
Total for Electric	\$1,453.69
Water	
Center Hill	523.92
Kildare	417.31
Total for Water	\$941.23
Total for Utilities	\$2,394.92
Total for Occupancy	\$2,504.92
Office expenses	\$450.84
Internet & TV services	1,077.33
Printing	237.48
Shipping & postage	125.09
Small tools & equipment	2,360.64
Total for Office expenses	\$4,251.38
Parts	385.09
Repairs & maintenance	16,800.72
Safe-D Conference	1,475.00
Security System	100.00
Software	778.18
Tax Appraisal	2,093.55
Travel	
Hotels	1,674.23
Meals	865.67
Total for Travel	\$2,539.90
Truck Expense	850.26
Website	2,328.00
Total for Expenses	\$124,689.95
Net Operating Income	-\$27,825.60
Other Income	
Other Expenses	
Property Tax	557.72
Vehicle expenses	
Parking & tolls	40.00
Vehicle gas & fuel	\$649.48
Fuel	1,695.10
Total for Vehicle gas & fuel	\$2,344.58
Vehicle registration	37.50

DISTRIBUTION ACCOUNT	TOTAL
Vehicle repairs	2,722.06
Total for Vehicle expenses	\$5,144.14
Total for Other Expenses	\$5,701.86
Net Other Income	-\$5,701.86
Net Income	-\$33,527.46