

2025 Budget  
Statement of Financial Position  
Cass County ESD4

DISTRIBUTION ACCOUNT	TOTAL
<b>Assets</b>	
Current Assets	
Bank Accounts	
1000-02 CNB	21,741.78
1000-04 CNB Construction	0.00
<b>Total for Bank Accounts</b>	<b>\$21,741.78</b>
Accounts Receivable	
Accounts Receivable (A/R)	0.00
<b>Total for Accounts Receivable</b>	<b>\$0.00</b>
Other Current Assets	
<b>Total for Current Assets</b>	<b>\$21,741.78</b>
Fixed Assets	
1600-01 Brush Truck 091	16,635.52
Buildings Kildare Station	25,251.00
<b>Total for Fixed Assets</b>	<b>\$41,886.52</b>
Other Assets	
<b>Total for Assets</b>	<b>\$63,628.30</b>
<b>Liabilities and Equity</b>	
Liabilities	
Current Liabilities	
Accounts Payable	
Accounts Payable (A/P)	0.00
<b>Total for Accounts Payable</b>	<b>\$0.00</b>
Credit Cards	
Other Current Liabilities	
Deferred Revenue	
Interest Payable	0.00
<b>Total for Deferred Revenue</b>	<b>\$0.00</b>
Short-term business loans	30,306.73
<b>Total for Other Current Liabilities</b>	<b>\$30,306.73</b>
<b>Total for Current Liabilities</b>	<b>\$30,306.73</b>
Long-term Liabilities	
2300-01 Notes Payable Texar Bank	0.00
23001-02 Equipment Loan CNB	75,463.87
23001-03 CNB Building Loan	81,449.59
<b>Total for Long-term Liabilities</b>	<b>\$156,913.46</b>
<b>Total for Liabilities</b>	<b>\$187,220.19</b>
Equity	
Opening Fund Balance	100.00
Retained Earnings	-125,819.76
Net Income	2,127.87
<b>Total for Equity</b>	<b>-\$123,591.89</b>
<b>Total for Liabilities and Equity</b>	<b>\$63,628.30</b>

2026 Budget  
Statement of Activity  
Cass County ESD4

DISTRIBUTION ACCOUNT	TOTAL
<b>Income</b>	
Contributed income	
Government grants & contracts	2,139.00
<b>Total for Contributed income</b>	<b>\$2,139.00</b>
Sales	15,000.00
Tax Receipts 2024	53,946.82
<b>Total for Income</b>	<b>\$71,085.82</b>
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Cost of Goods Sold	
<b>Gross Profit</b>	<b>\$71,085.82</b>
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<b>Expenses</b>	
Advertising	90.00
Apparel	982.00
Building Improvements	
Building Repairs Center Hill	1,649.59
Building Repairs Kildare	5,176.28
<b>Total for Building Improvements</b>	<b>\$6,825.87</b>
Center Hill Building Repair	4,672.53
Communications (Dispatch)	1,277.42
Contract & professional fees	
Legal fees	5,000.00
<b>Total for Contract &amp; professional fees</b>	<b>\$5,000.00</b>
Insurance	
Directors & officers insurance	6,988.40
Liability insurance	300.00
<b>Total for Insurance</b>	<b>\$7,288.40</b>
Occupancy	
Utilities	
Electric	
Center Hill	1,022.32
Kildare	600.58
<b>Total for Electric</b>	<b>\$1,622.90</b>
Gas	\$1,413.00
Kildare Natural Gas	746.14
<b>Total for Gas</b>	<b>\$2,159.14</b>
Water	
Center Hill	526.55
Kildare	457.12
<b>Total for Water</b>	<b>\$983.67</b>
<b>Total for Utilities</b>	<b>\$4,765.71</b>

DISTRIBUTION ACCOUNT	TOTAL
<b>Total for Occupancy</b>	<b>\$4,765.71</b>
Office expenses	
Internet & TV services	1,238.93
Shipping & postage	110.00
<b>Total for Office expenses</b>	<b>\$1,348.93</b>
Office/General Administrative Expenses	
Appraisal Fees	825.61
<b>Total for Office/General Administrative Expenses</b>	<b>\$825.61</b>
Repairs & maintenance	1,478.75
Safe-D Conference	4,455.95
Software	703.56
Supplies	
Supplies & materials	25,318.00
<b>Total for Supplies</b>	<b>\$25,318.00</b>
Tax Appraisal	1,064.83
Travel	
Hotels	69.50
<b>Total for Travel</b>	<b>\$69.50</b>
Website	1,597.00
<b>Total for Expenses</b>	<b>\$67,764.06</b>
<b>Net Operating Income</b>	<b>\$3,321.76</b>
Other Income	
Other Expenses	
Vehicle expenses	
Vehicle gas & fuel	
Fuel	1,193.89
<b>Total for Vehicle gas &amp; fuel</b>	<b>\$1,193.89</b>
<b>Total for Vehicle expenses</b>	<b>\$1,193.89</b>
<b>Total for Other Expenses</b>	<b>\$1,193.89</b>
<b>Net Other Income</b>	<b>-\$1,193.89</b>
<b>Net Income</b>	<b>\$2,127.87</b>