

WESTERN CASS FIRE PROTECTION DISTRICT
FINANCIAL STATEMENTS

FOR THE MONTH AND TWO MONTHS ENDED
FEBRUARY 28, 2025

Western Cass Fire Protection District
Statement of Assets & Liabilities - Modified Cash Basis
As of February 28, 2025

	TOTAL
ASSETS	
Current Assets	
Bank Accounts	
1006 Central Bank Checking *****0993	27,740.37
1008 Central Bank Money Market *****1051	142,991.88
1009 Central Bank Dispatch *****2494	43,917.87
1072 Bill.com Money Out Clearing	2,115.66
1215 Treasury Bonds	180,124.14
Total Bank Accounts	\$396,889.92
Total Current Assets	\$396,889.92
TOTAL ASSETS	\$396,889.92
LIABILITIES AND EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2000 Accounts Payable (A/P)	-324.14
Total Accounts Payable	\$ -324.14
Credit Cards	
2005 Central Bank Credit Cards	3,756.11
2110 Fleet Fuel Card	410.99
Total Credit Cards	\$4,167.10
Total Current Liabilities	\$3,842.96
Total Liabilities	\$3,842.96
Equity	
3005 Retained Earnings	222,723.29
Net Income	170,323.67
Total Equity	\$393,046.96
TOTAL LIABILITIES AND EQUITY	\$396,889.92

Note

Troutt, Beeman & Co., P.C. did not perform an audit, review or compilation engagement on these financial statements and no assurance is provided on them. All disclosures have been omitted.

Western Cass Fire Protection District
Statement of Revenue & Expenses - Modified Cash Basis
February 2025

	TOTAL	
	FEB 2025	JAN - FEB, 2025 (YTD)
Income		
4025 Interest Earned	314.34	595.82
4040 Tax Revenue	0.00	0.00
4045 General Fund Property Taxes		
4045-06 Current	2,841.58	185,907.75
Total 4045 General Fund Property Taxes	2,841.58	185,907.75
4055 Dispatch Fund Property Taxes		
4055-06 Current	334.79	21,903.29
Total 4055 Dispatch Fund Property Taxes	334.79	21,903.29
Total 4040 Tax Revenue	3,176.37	207,811.04
Total Income	\$3,490.71	\$208,406.86
GROSS PROFIT	\$3,490.71	\$208,406.86
Expenses		
6010 Administrative Expenditures		
6010-02 Advertising and Publicity		25.88
6010-06 Elections	2,910.00	2,910.00
6010-08 Insurance/Workers Comp		1,018.00
6010-10 IT/Computers	4.00	120.50
6010-14 Memberships		190.00
6010-16 Office Expense		154.44
6010-18 Billing Service Fees	5.73	5.73
Total 6010 Administrative Expenditures	2,919.73	4,424.55
6020 Utilities		
6020-06-1 Electricity	450.57	881.33
6020-06-2 Internet	196.00	196.00
6020-06-3 Propane/Natural Gas	1,262.16	2,606.31
6020-06-4 Telephone Stations	114.23	114.23
6020-06-5 Trash Removal	115.19	227.52
6020-06-6 Water	456.18	474.39
Total 6020 Utilities	2,594.33	4,499.78
6025 Repairs & Maintenance		
6025-02 Building Maintenance	116.98	764.68
Total 6025 Repairs & Maintenance	116.98	764.68

Western Cass Fire Protection District
Statement of Revenue & Expenses - Modified Cash Basis
February 2025

	TOTAL	
	FEB 2025	JAN - FEB, 2025 (YTD)
6030 Human Resources		
6030-04 Employee Relations	122.30	667.30
Total 6030 Human Resources	122.30	667.30
6040 Legal and Professional Services		
6040-02 Accounting	809.60	1,459.60
6040-04 Consulting/Contractor	350.00	700.00
Total 6040 Legal and Professional Services	1,159.60	2,159.60
6050 Dispatch		
6050-08 Service Fees	3,132.00	3,132.00
6050-10 Dispatch Phones	92.21	211.87
Total 6050 Dispatch	3,224.21	3,343.87
6060 Operational Expenditures		
6060-02 Clothing & Uniforms	57.00	1,886.00
6060-06 Ops Equipment	1,639.81	2,628.32
6060-08 Station Supplies	216.81	541.09
6060-10 Fuel	1,364.27	1,812.15
6060-12 Maintenance & Repairs - Apparatus	162.33	315.39
6060-16 Training	496.12	2,246.12
6060-17 Travel		520.36
6060-18 Apparatus	250.00	250.00
Total 6060 Operational Expenditures	4,186.34	10,199.43
6070 Payroll expenses		
6070-05 Service Fees	49.99	99.98
6070-06 Salaries & Wages	5,600.00	11,200.00
6070-07 Payroll Taxes	462.00	924.00
Total 6070 Payroll expenses	6,111.99	12,223.98
Total Expenses	\$20,435.48	\$38,283.19
NET OPERATING INCOME	\$ -16,944.77	\$170,123.67
Other Expenses		
8050 Loss/Gain on Asset Disposal	-200.00	-200.00
Total Other Expenses	\$ -200.00	\$ -200.00
NET OTHER INCOME	\$200.00	\$200.00
NET INCOME	\$ -16,744.77	\$170,323.67

Note

Troutt, Beeman & Co., P.C. did not perform an audit, review or compilation engagement on these financial statements and no assurance is provided on them. All disclosures have been omitted.

Western Cass Fire Protection District

Budget vs. Actuals: Board Approved 2025 Budget - FY25 P&L

January - February, 2025

	TOTAL		
	ACTUAL	BUDGET	REMAINING
Income			
4025 Interest Earned	595.82		-595.82
4040 Tax Revenue	0.00		0.00
4045 General Fund Property Taxes			
4045-06 Current	185,907.75	219,439.00	33,531.25
Total 4045 General Fund Property Taxes	185,907.75	219,439.00	33,531.25
4055 Dispatch Fund Property Taxes			
4055-06 Current	21,903.29	25,820.00	3,916.71
Total 4055 Dispatch Fund Property Taxes	21,903.29	25,820.00	3,916.71
Total 4040 Tax Revenue	207,811.04	245,259.00	37,447.96
Total Income	\$208,406.86	\$245,259.00	\$36,852.14
GROSS PROFIT	\$208,406.86	\$245,259.00	\$36,852.14
Expenses			
6010 Administrative Expenditures			
6010-02 Advertising and Publicity	25.88	700.00	674.12
6010-04 Training		300.00	300.00
6010-05 Travel		300.00	300.00
6010-06 Elections	2,910.00	3,200.00	290.00
6010-08 Insurance/Workers Comp	1,018.00	32,000.00	30,982.00
6010-10 IT/Computers	120.50	3,500.00	3,379.50
6010-14 Memberships	190.00	350.00	160.00
6010-16 Office Expense	154.44	1,000.00	845.56
6010-18 Billing Service Fees	5.73	500.00	494.27
Total 6010 Administrative Expenditures	4,424.55	41,850.00	37,425.45
6020 Utilities			
6020-06-1 Electricity	881.33	5,600.00	4,718.67
6020-06-2 Internet	196.00	1,200.00	1,004.00
6020-06-3 Propane/Natural Gas	2,606.31	5,800.00	3,193.69
6020-06-4 Telephone Stations	114.23	25.00	-89.23
6020-06-5 Trash Removal	227.52	1,000.00	772.48
6020-06-6 Water	474.39	875.00	400.61
Total 6020 Utilities	4,499.78	14,500.00	10,000.22
6025 Repairs & Maintenance			
6025-01 Grounds Maintenance		700.00	700.00
6025-02 Building Maintenance	764.68	2,575.00	1,810.32
Total 6025 Repairs & Maintenance	764.68	3,275.00	2,510.32
6030 Human Resources			
6030-04 Employee Relations	667.30	3,500.00	2,832.70
6030-06 Training		200.00	200.00
Total 6030 Human Resources	667.30	3,700.00	3,032.70
6040 Legal and Professional Services			
6040-02 Accounting	1,459.60	10,500.00	9,040.40

Troutt, Beeman & Co., P.C. did not perform an audit, review or compilation engagement on these financial statements and no assurance is provided on them.
All disclosures have been omitted.

Western Cass Fire Protection District

Budget vs. Actuals: Board Approved 2025 Budget - FY25 P&L

January - February, 2025

	TOTAL		
	ACTUAL	BUDGET	REMAINING
6040-04 Consulting/Contractor	700.00	4,200.00	3,500.00
6040-06 Legal		12,000.00	12,000.00
6040-08 Medical Director		3,600.00	3,600.00
Total 6040 Legal and Professional Services	2,159.60	30,300.00	28,140.40
6050 Dispatch			
6050-02 Software Applications		7,000.00	7,000.00
6050-04 IT, Tablets & Computers		1,000.00	1,000.00
6050-08 Service Fees	3,132.00	1,500.00	-1,632.00
6050-10 Dispatch Phones	211.87	3,600.00	3,388.13
Total 6050 Dispatch	3,343.87	13,100.00	9,756.13
6060 Operational Expenditures			
6060-02 Clothing & Uniforms	1,886.00	4,000.00	2,114.00
6060-06 Ops Equipment	2,628.32	10,000.00	7,371.68
6060-08 Station Supplies	541.09	1,500.00	958.91
6060-10 Fuel	1,812.15	5,000.00	3,187.85
6060-12 Maintenance & Repairs - Apparatus	315.39	15,000.00	14,684.61
6060-14 Maintenance & Repairs - Equipment		5,000.00	5,000.00
6060-16 Training	2,246.12	5,000.00	2,753.88
6060-17 Travel	520.36	500.00	-20.36
6060-18 Apparatus	250.00		-250.00
Total 6060 Operational Expenditures	10,199.43	46,000.00	35,800.57
6070 Payroll expenses			
6070-05 Service Fees	99.98	200.00	100.02
6070-06 Salaries & Wages	11,200.00	67,200.00	56,000.00
6070-07 Payroll Taxes	924.00	3,414.00	2,490.00
Total 6070 Payroll expenses	12,223.98	70,814.00	58,590.02
Total Expenses	\$38,283.19	\$223,539.00	\$185,255.81
NET OPERATING INCOME	\$170,123.67	\$21,720.00	\$ -148,403.67
Other Expenses			
8050 Loss/Gain on Asset Disposal	-200.00		200.00
8500 Capital Outlay			
8500-01 Capital Outlay - Apparatus		6,000.00	6,000.00
8500-02 Capital Outlay - Equipment		3,000.00	3,000.00
Total 8500 Capital Outlay		9,000.00	9,000.00
Total Other Expenses	\$ -200.00	\$9,000.00	\$9,200.00
NET OTHER INCOME	\$200.00	\$ -9,000.00	\$ -9,200.00
NET INCOME	\$170,323.67	\$12,720.00	\$ -157,603.67

Western Cass Fire Protection District
Budget vs. Actuals: Board Approved 2025 Budget - FY25 P&L
 January - February 2025

Supplementary Information

	Actual	Total Budget	Remaining
Income			
4025 Interest Earned	595.82	0.00	-595.82
4030 Miscellaneous Revenue	0.00	0.00	0.00
4040 Tax Revenue	0.00		0.00
4045 General Fund Property Taxes	0.00	0.00	0.00
4045-06 Current	185,907.75	219,439.00	33,531.25
Total 4045 General Fund Property Taxes	\$ 185,907.75	\$ 219,439.00	\$ 33,531.25
4055 Dispatch Fund Property Taxes		0.00	0.00
4055-06 Current	21,903.29	25,820.00	3,916.71
Total 4055 Dispatch Fund Property Taxes	\$ 21,903.29	\$ 25,820.00	\$ 3,916.71
Total 4040 Tax Revenue	\$ 207,811.04	\$ 245,259.00	\$ 37,447.96
Total Income	\$ 208,406.86	\$ 245,259.00	\$ 36,852.14
Expenses			
6010 Administrative Expenditures	0.00		0.00
6010-02 Advertising and Publicity	25.88	700.00	674.12
6010-04 Training		300.00	
6010-05 Travel	0.00	300.00	300.00
6010-06 Elections	2,910.00	3,200.00	290.00
6010-08 Insurance/Workers Comp	1,018.00	32,000.00	30,982.00
6010-10 IT/Computers	120.50	3,500.00	3,379.50
6010-14 Memberships	190.00	350.00	160.00
6010-16 Office Expense	154.44	1,000.00	845.56
6010-18 Billing Service Fees	5.73	500.00	494.27
Total 6010 Administrative Expenditures	\$ 4,424.55	\$ 41,850.00	\$ 37,425.45
6020 Utilities	0.00		0.00
6020-06-1 Electricity	881.33	5,600.00	4,718.67
6020-06-2 Internet	196.00	1,200.00	1,004.00
6020-06-3 Propane/Natural Gas	2,606.31	5,800.00	3,193.69
6020-06-4 Telephone Stations	114.23	25.00	-89.23
6020-06-5 Trash Removal	227.52	1,000.00	772.48
6020-06-6 Water	474.39	875.00	400.61
6020-16 Security		0.00	0.00
Total 6020 Utilities	\$ 4,499.78	\$ 14,500.00	\$ 10,000.22
6025 Repairs & Maintenance			0.00
6025-01 Grounds Maintenance		700.00	700.00
6025-02 Building Maintenance	764.68	2,575.00	1,810.32
Total 6025 Repairs & Maintenance	\$ 764.68	\$ 3,275.00	\$ 2,510.32
6030 Human Resources	0.00		0.00
6030-04 Employee Relations	667.30	3,500.00	2,832.70
6030-06 Training		200.00	200.00
6030-08 Workers Compensation Insurance		0.00	0.00
Total 6030 Human Resources	\$ 667.30	\$ 3,700.00	\$ 3,032.70
6040 Legal and Professional Services			0.00
6040-02 Accounting	1,459.60	10,500.00	9,040.40
6040-04 Consulting/Contractor	700.00	4,200.00	3,500.00
6040-06 Legal	0.00	12,000.00	12,000.00
6040-08 Medical Director		3,600.00	3,600.00
6040-10 Secretarial		0.00	0.00
Total 6040 Legal and Professional Services	\$ 2,159.60	\$ 30,300.00	\$ 28,140.40

Troutt, Beeman & Co., P.C. did not perform an audit, review or compilation engagement on these financial statements and no assurance is provided on them.
 All disclosures have been omitted.

6050 Dispatch				0.00
6050-02 Software Applications	0.00		7,000.00	7,000.00
6050-04 IT, Tablets & Computers			1,000.00	
6050-06 Radios			0.00	0.00
6050-08 Service Fees	3,132.00		1,500.00	-1,632.00
6050-10 Dispatch Phones	211.87		3,600.00	3,388.13
Total 6050 Dispatch	\$ 3,343.87	\$	13,100.00	\$ 9,756.13
6060 Operational Expenditures	0.00			0.00
6060-02 Clothing & Uniforms	1,886.00		4,000.00	2,114.00
6060-06 Ops Equipment	2,628.32		10,000.00	7,371.68
6060-08 Station Supplies	541.09		1,500.00	958.91
6060-10 Fuel	1,812.15		5,000.00	3,187.85
6060-12 Maintenance & Repairs - Apparatus	315.39		15,000.00	14,684.61
6060-14 Maintenance & Repairs - Equipment	0.00		5,000.00	5,000.00
6060-16 Training	2,246.12		5,000.00	2,753.88
6060-17 Travel	520.36		500.00	-20.36
6060-18 Apparatus	250.00		0.00	-250.00
Total 6060 Operational Expenditures	\$ 10,199.43	\$	46,000.00	\$ 35,800.57
6070 Payroll expenses	0.00			0.00
6070-02 FICA tax			0.00	0.00
6070-04 Medicare Tax			0.00	0.00
6070-05 Service Fees	99.98		200.00	100.02
6070-06 Salaries & Wages	11,200.00		67,200.00	56,000.00
6070-07 Payroll Taxes	924.00		3,414.00	2,490.00
6070-08 Unemployment Federal			0.00	0.00
6070-10 Unemployment State			0.00	0.00
Total 6070 Payroll expenses	\$ 12,223.98	\$	70,814.00	\$ 58,590.02
Other Expenses				
8050 (Gain)loss on Asset Disposal	(200.00)			
8500 Capital Outlay				
8500-02 Capital Outlay - Apparatus			6,000.00	6,000.00
8500-04 Capital Outlay - Equipment			3,000.00	3,000.00
Total 8500 Capital Outlay	\$ 0.00	\$	9,000.00	\$ 9,000.00
Total Expenses	\$ 38,083.19	\$	232,539.00	\$ 194,455.81
Net Operating Income (Loss)	\$ 170,323.67	\$	12,720.00	\$ (157,603.67)
Approved Use of Reserve Funds	\$ 0.00	\$	0.00	\$ 0.00
Net Income (Loss) & Approved Use of Reserve Funds	\$ 170,323.67	\$	12,720.00	\$ (157,603.67)

Troutt, Beeman & Co., P.C. did not perform an audit, review or compilation engagement on these financial statements and no assurance is provided on them.
All disclosures have been omitted.