

WCFPD Treasurer's Report - 04.16.25

March 2025:

1 – 2025 revenues from Cass County Collector:

- General Fund \$187,873.53
- Dispatch Fund \$22,111.41

2 – Account Balances (as of 04.15.25):

- Operating Acct \$15,173.63
- Dispatch Acct \$66,779.28
- Money Market \$101,318.45

interest applied \$257.98Accounts in Central Bank accounts are insured via FDIC up to \$250,000

Treasury Notes:

- \$100,000.00 4.101% matures 8/31/25
- \$80,000.00 4.132% matures 11/30/25

Treasury Notes are fully insured

3 – Additional Information:

- Invoice: Cass County Clerk, April 2025 Election reprint \$342.05

WESTERN CASS FIRE PROTECTION DISTRICT
FINANCIAL STATEMENTS

FOR THE MONTH AND THREE MONTHS ENDED
MARCH 31, 2025

Western Cass Fire Protection District
Statement of Assets & Liabilities - Modified Cash Basis
As of March 31, 2025

	TOTAL
ASSETS	
Current Assets	
Bank Accounts	
1006 Central Bank Checking *****0993	29,417.52
1008 Central Bank Money Market *****1051	101,318.45
1009 Central Bank Dispatch *****2494	66,779.28
1072 Bill.com Money Out Clearing	3,377.82
1215 Treasury Bonds	180,124.14
Total Bank Accounts	\$381,017.21
Total Current Assets	\$381,017.21
TOTAL ASSETS	\$381,017.21
LIABILITIES AND EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2000 Accounts Payable (A/P)	7,793.79
Total Accounts Payable	\$7,793.79
Credit Cards	
2005 Central Bank Credit Cards	2,695.75
2110 Fleet Fuel Card	655.10
Total Credit Cards	\$3,350.85
Total Current Liabilities	\$11,144.64
Total Liabilities	\$11,144.64
Equity	
3005 Retained Earnings	222,723.29
Net Income	147,149.28
Total Equity	\$369,872.57
TOTAL LIABILITIES AND EQUITY	\$381,017.21

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
 March 2025

	TOTAL	
	MAR 2025	JAN - MAR, 2025 (YTD)
Income		
4025 Interest Earned	257.98	853.80
4040 Tax Revenue	0.00	0.00
4045 General Fund Property Taxes		
4045-06 Current	1,963.47	187,871.22
Total 4045 General Fund Property Taxes	1,963.47	187,871.22
4055 Dispatch Fund Property Taxes		
4055-06 Current	231.33	22,134.62
Total 4055 Dispatch Fund Property Taxes	231.33	22,134.62
Total 4040 Tax Revenue	2,194.80	210,005.84
Total Income	\$2,452.78	\$210,859.64
GROSS PROFIT	\$2,452.78	\$210,859.64
Expenses		
6010 Administrative Expenditures		
6010-02 Advertising and Publicity		25.88
6010-06 Elections		2,910.00
6010-08 Insurance/Workers Comp	7,014.35	8,032.35
6010-10 IT/Computers	112.50	233.00
6010-14 Memberships		190.00
6010-16 Office Expense		154.44
6010-18 Billing Service Fees		5.73
Total 6010 Administrative Expenditures	7,126.85	11,551.40
6020 Utilities		
6020-06-1 Electricity	451.74	1,333.07
6020-06-2 Internet	196.00	392.00
6020-06-3 Propane/Natural Gas		2,606.31
6020-06-4 Telephone Stations	14.99	129.22
6020-06-5 Trash Removal	115.63	343.15
6020-06-6 Water	432.91	907.30
Total 6020 Utilities	1,211.27	5,711.05
6025 Repairs & Maintenance		
6025-02 Building Maintenance	29.95	794.63
Total 6025 Repairs & Maintenance	29.95	794.63

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

	TOTAL	
	MAR 2025	JAN - MAR, 2025 (YTD)
6030 Human Resources		
6030-04 Employee Relations		667.30
Total 6030 Human Resources		667.30
6040 Legal and Professional Services		
6040-02 Accounting	650.00	2,109.60
6040-04 Consulting/Contractor	350.00	1,050.00
6040-06 Legal	7,277.63	7,277.63
Total 6040 Legal and Professional Services	8,277.63	10,437.23
6050 Dispatch		
6050-08 Service Fees		3,132.00
6050-10 Dispatch Phones	293.62	505.49
Total 6050 Dispatch	293.62	3,637.49
6060 Operational Expenditures		
6060-02 Clothing & Uniforms		1,886.00
6060-06 Ops Equipment	1,089.21	3,717.53
6060-08 Station Supplies		541.09
6060-10 Fuel	1,688.63	3,500.78
6060-12 Maintenance & Repairs - Apparatus	50.79	366.18
6060-14 Maintenance & Repairs - Equipment	539.00	539.00
6060-16 Training	138.23	2,384.35
6060-17 Travel		520.36
6060-18 Apparatus		250.00
Total 6060 Operational Expenditures	3,505.86	13,705.29
6070 Payroll expenses		
6070-05 Service Fees	49.99	149.97
6070-06 Salaries & Wages	5,600.00	16,800.00
6070-07 Payroll Taxes	462.00	1,386.00
Total 6070 Payroll expenses	6,111.99	18,335.97
Total Expenses	\$26,557.17	\$64,840.36
NET OPERATING INCOME	\$ -24,104.39	\$146,019.28
Other Expenses		
8050 Loss/Gain on Asset Disposal	-930.00	-1,130.00
Total Other Expenses	\$ -930.00	\$ -1,130.00
NET OTHER INCOME	\$930.00	\$1,130.00
NET INCOME	\$ -23,174.39	\$147,149.28

Note

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Western Cass Fire Protection District

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

January - March, 2025

	TOTAL		
	ACTUAL	BUDGET	REMAINING
Income			
4025 Interest Earned	853.80		-853.80
4040 Tax Revenue	0.00		0.00
4045 General Fund Property Taxes			
4045-06 Current	187,871.22	219,439.00	31,567.78
Total 4045 General Fund Property Taxes	187,871.22	219,439.00	31,567.78
4055 Dispatch Fund Property Taxes			
4055-06 Current	22,134.62	25,820.00	3,685.38
Total 4055 Dispatch Fund Property Taxes	22,134.62	25,820.00	3,685.38
Total 4040 Tax Revenue	210,005.84	245,259.00	35,253.16
Total Income	\$210,859.64	\$245,259.00	\$34,399.36
GROSS PROFIT	\$210,859.64	\$245,259.00	\$34,399.36
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	8,032.35	32,000.00	23,967.65
6010-10 IT/Computers	233.00	3,500.00	3,267.00
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	11,551.40	41,850.00	30,298.60
6020 Utilities			
6020-06-1 Electricity	1,333.07	5,600.00	4,266.93
6020-06-2 Internet	392.00	1,200.00	808.00
6020-06-3 Propane/Natural Gas	2,606.31	5,800.00	3,193.69
6020-06-4 Telephone Stations	129.22	25.00	-104.22
6020-06-5 Trash Removal	343.15	1,000.00	656.85
6020-06-6 Water	907.30	875.00	-32.30
Total 6020 Utilities	5,711.05	14,500.00	8,788.95
6025 Repairs & Maintenance			
6025-01 Grounds Maintenance		700.00	700.00
6025-02 Building Maintenance	794.63	2,575.00	1,780.37
Total 6025 Repairs & Maintenance	794.63	3,275.00	2,480.37
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	2,109.60	10,500.00	8,390.40

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Western Cass Fire Protection District

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

January - March, 2025

	TOTAL		
	ACTUAL	BUDGET	REMAINING
6040-04 Consulting/Contractor	1,050.00	4,200.00	3,150.00
6040-06 Legal	7,277.63	12,000.00	4,722.37
6040-08 Medical Director		3,600.00	3,600.00
Total 6040 Legal and Professional Services	10,437.23	30,300.00	19,862.77
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	505.49	3,600.00	3,094.51
Total 6050 Dispatch	3,637.49	13,100.00	9,462.51
6060 Operational Expenditures			
6060-02 Clothing & Uniforms	1,886.00	4,000.00	2,114.00
6060-06 Ops Equipment	3,717.53	10,000.00	6,282.47
6060-08 Station Supplies	541.09	1,500.00	958.91
6060-10 Fuel	3,500.78	5,000.00	1,499.22
6060-12 Maintenance & Repairs - Apparatus	366.18	15,000.00	14,633.82
6060-14 Maintenance & Repairs - Equipment	539.00	5,000.00	4,461.00
6060-16 Training	2,384.35	5,000.00	2,615.65
6060-17 Travel	520.36	500.00	-20.36
6060-18 Apparatus	250.00		-250.00
Total 6060 Operational Expenditures	13,705.29	46,000.00	32,294.71
6070 Payroll expenses			
6070-05 Service Fees	149.97	200.00	50.03
6070-06 Salaries & Wages	16,800.00	67,200.00	50,400.00
6070-07 Payroll Taxes	1,386.00	3,414.00	2,028.00
Total 6070 Payroll expenses	18,335.97	70,814.00	52,478.03
Total Expenses	\$64,840.36	\$223,539.00	\$158,698.64
NET OPERATING INCOME	\$146,019.28	\$21,720.00	\$ -124,299.28
Other Expenses			
8050 Loss/Gain on Asset Disposal	-1,130.00		1,130.00
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	\$ -1,130.00	\$9,000.00	\$10,130.00
NET OTHER INCOME	\$1,130.00	\$ -9,000.00	\$ -10,130.00
NET INCOME	\$147,149.28	\$12,720.00	\$ -134,429.28