

WCFPD Treasurer's Report - 05.22.25

April 2025:

1 – 2025 revenues from Cass County Collector:

- General Fund \$189,203.54
- Dispatch Fund \$22,267.95

2 – Account Balances (as of 05.19.25):

- Operating Acct \$12,577.68
- Dispatch Acct \$66,779.28
- Money Market \$91,503.97
interest applied \$185.52

Accounts 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:

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WESTERN CASS FIRE PROTECTION DISTRICT
FINANCIAL STATEMENTS

FOR THE MONTH AND FOUR MONTHS ENDED
APRIL 30, 2025

Western Cass Fire Protection District
Statement of Assets & Liabilities - Modified Cash Basis
As of April 30, 2025

	TOTAL
ASSETS	
Current Assets	
Bank Accounts	
1006 Central Bank Checking *****0993	21,463.69
1007 Central Bank Checking *****7705	0.00
1008 Central Bank Money Market *****1051	91,503.97
1009 Central Bank Dispatch *****2494	66,779.28
1072 Bill.com Money Out Clearing	2,115.66
1215 Treasury Bonds	180,124.14
Total Bank Accounts	\$361,986.74
Other Current Assets	
1250 Prepaid Legal Fees	0.00
Total Other Current Assets	\$0.00
Total Current Assets	\$361,986.74
TOTAL ASSETS	
\$361,986.74	
LIABILITIES AND EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2000 Accounts Payable (A/P)	884.67
Total Accounts Payable	\$884.67
Credit Cards	
2005 Central Bank Credit Cards	6,750.88
2006 Central Bank - Cody #6014	0.00
2007 Central Bank - John #0182	0.00
2008 Central Bank - Mike #8822	0.00
Total 2005 Central Bank Credit Cards	6,750.88
2110 Fleet Fuel Card	678.14
Total Credit Cards	\$7,429.02
Other Current Liabilities	
2300 Payroll Taxes and Withholdings	0.00
Total Other Current Liabilities	\$0.00
Total Current Liabilities	\$8,313.69
Total Liabilities	\$8,313.69

Western Cass Fire Protection District
Statement of Assets & Liabilities - Modified Cash Basis
As of April 30, 2025

	TOTAL
Equity	
3005 Retained Earnings	222,723.29
Net Income	130,949.76
Total Equity	\$353,673.05
TOTAL LIABILITIES AND EQUITY	\$361,986.74

Note

LSCV CPAs PC 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

April 2025

	TOTAL	
	APR 2025	JAN - APR, 2025 (YTD)
Income		
4025 Interest Earned	185.52	1,039.32
4040 Tax Revenue	0.00	0.00
4045 General Fund Property Taxes		
4045-06 Current	1,329.87	189,201.09
Total 4045 General Fund Property Taxes	1,329.87	189,201.09
4055 Dispatch Fund Property Taxes		
4055-06 Current	156.68	22,291.30
Total 4055 Dispatch Fund Property Taxes	156.68	22,291.30
Total 4040 Tax Revenue	1,486.55	211,492.39
Total Income	\$1,672.07	\$212,531.71
GROSS PROFIT	\$1,672.07	\$212,531.71
Expenses		
6010 Administrative Expenditures		
6010-02 Advertising and Publicity	286.00	311.88
6010-05 Travel	22.47	22.47
6010-06 Elections		2,910.00
6010-08 Insurance/Workers Comp	1,745.67	9,778.02
6010-10 IT/Computers	120.50	353.50
6010-14 Memberships		190.00
6010-16 Office Expense	399.17	553.61
6010-18 Billing Service Fees	0.15	5.88
Total 6010 Administrative Expenditures	2,573.96	14,125.36
6020 Utilities		
6020-06-1 Electricity	395.44	1,728.51
6020-06-2 Internet		392.00
6020-06-3 Propane/Natural Gas	431.91	3,038.22
6020-06-4 Telephone Stations		129.22
6020-06-5 Trash Removal	115.06	458.21
6020-06-6 Water	32.75	940.05
Total 6020 Utilities	975.16	6,686.21
6025 Repairs & Maintenance		
6025-02 Building Maintenance	25.17	819.80
Total 6025 Repairs & Maintenance	25.17	819.80

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

	TOTAL	
	APR 2025	JAN - APR, 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	1,375.00	3,484.60
6040-04 Consulting/Contractor	350.00	1,400.00
6040-06 Legal		7,277.63
Total 6040 Legal and Professional Services	1,725.00	12,162.23
6050 Dispatch		
6050-08 Service Fees		3,132.00
6050-10 Dispatch Phones	293.62	799.11
Total 6050 Dispatch	293.62	3,931.11
6060 Operational Expenditures		
6060-02 Clothing & Uniforms	98.36	1,984.36
6060-06 Ops Equipment	1,658.95	5,376.48
6060-08 Station Supplies	190.91	732.00
6060-10 Fuel	678.14	4,178.92
6060-12 Maintenance & Repairs - Apparatus	4,000.20	4,366.38
6060-14 Maintenance & Repairs - Equipment		539.00
6060-16 Training	-295.15	2,089.20
6060-17 Travel	-164.87	355.49
6060-18 Apparatus		250.00
Total 6060 Operational Expenditures	6,166.54	19,871.83
6070 Payroll expenses		
6070-05 Service Fees	49.99	200.11
6070-06 Salaries & Wages	5,600.00	22,400.00
6070-07 Payroll Taxes	462.00	1,848.00
Total 6070 Payroll expenses	6,111.99	24,448.11
Total Expenses	\$17,871.44	\$82,711.95
NET OPERATING INCOME	\$ -16,199.37	\$129,819.76
Other Expenses		
8050 Loss/Gain on Asset Disposal		-1,130.00
Total Other Expenses	\$0.00	\$ -1,130.00
NET OTHER INCOME	\$0.00	\$1,130.00
NET INCOME	\$ -16,199.37	\$130,949.76

Note

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Western Cass Fire Protection District

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

January - April, 2025

	TOTAL		
	ACTUAL	BUDGET	REMAINING
Income			
4025 Interest Earned	1,039.32		-1,039.32
4040 Tax Revenue	0.00		0.00
4045 General Fund Property Taxes			
4045-06 Current	189,201.09	219,439.00	30,237.91
Total 4045 General Fund Property Taxes	189,201.09	219,439.00	30,237.91
4055 Dispatch Fund Property Taxes			
4055-06 Current	22,291.30	25,820.00	3,528.70
Total 4055 Dispatch Fund Property Taxes	22,291.30	25,820.00	3,528.70
Total 4040 Tax Revenue	211,492.39	245,259.00	33,766.61
Total Income	\$212,531.71	\$245,259.00	\$32,727.29
GROSS PROFIT	\$212,531.71	\$245,259.00	\$32,727.29
Expenses			
6010 Administrative Expenditures			
6010-02 Advertising and Publicity	311.88	700.00	388.12
6010-04 Training		300.00	300.00
6010-05 Travel	22.47	300.00	277.53
6010-06 Elections	2,910.00	3,200.00	290.00
6010-08 Insurance/Workers Comp	9,778.02	32,000.00	22,221.98
6010-10 IT/Computers	353.50	3,500.00	3,146.50
6010-14 Memberships	190.00	350.00	160.00
6010-16 Office Expense	553.61	1,000.00	446.39
6010-18 Billing Service Fees	5.88	500.00	494.12
Total 6010 Administrative Expenditures	14,125.36	41,850.00	27,724.64
6020 Utilities			
6020-06-1 Electricity	1,728.51	5,600.00	3,871.49
6020-06-2 Internet	392.00	1,200.00	808.00
6020-06-3 Propane/Natural Gas	3,038.22	5,800.00	2,761.78
6020-06-4 Telephone Stations	129.22	25.00	-104.22
6020-06-5 Trash Removal	458.21	1,000.00	541.79
6020-06-6 Water	940.05	875.00	-65.05
Total 6020 Utilities	6,686.21	14,500.00	7,813.79
6025 Repairs & Maintenance			
6025-01 Grounds Maintenance		700.00	700.00
6025-02 Building Maintenance	819.80	2,575.00	1,755.20
Total 6025 Repairs & Maintenance	819.80	3,275.00	2,455.20
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	3,484.60	10,500.00	7,015.40

Western Cass Fire Protection District

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

January - April, 2025

	TOTAL		
	ACTUAL	BUDGET	REMAINING
6040-04 Consulting/Contractor	1,400.00	4,200.00	2,800.00
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	12,162.23	30,300.00	18,137.77
6050 Dispatch			
6050-02 Software Applications		7,000.00	7,000.00
6050-04 IT, Tablets & Computers		1,000.00	1,000.00
6050-06 Radios		0.00	0.00
6050-08 Service Fees	3,132.00	1,500.00	-1,632.00
6050-10 Dispatch Phones	799.11	3,600.00	2,800.89
Total 6050 Dispatch	3,931.11	13,100.00	9,168.89
6060 Operational Expenditures			
6060-02 Clothing & Uniforms	1,984.36	4,000.00	2,015.64
6060-06 Ops Equipment	5,376.48	10,000.00	4,623.52
6060-08 Station Supplies	732.00	1,500.00	768.00
6060-10 Fuel	4,178.92	5,000.00	821.08
6060-12 Maintenance & Repairs - Apparatus	4,366.38	15,000.00	10,633.62
6060-14 Maintenance & Repairs - Equipment	539.00	5,000.00	4,461.00
6060-16 Training	2,089.20	5,000.00	2,910.80
6060-17 Travel	355.49	500.00	144.51
6060-18 Apparatus	250.00		-250.00
Total 6060 Operational Expenditures	19,871.83	46,000.00	26,128.17
6070 Payroll expenses			
6070-05 Service Fees	200.11	200.00	-0.11
6070-06 Salaries & Wages	22,400.00	67,200.00	44,800.00
6070-07 Payroll Taxes	1,848.00	3,414.00	1,566.00
Total 6070 Payroll expenses	24,448.11	70,814.00	46,365.89
Total Expenses	\$82,711.95	\$223,539.00	\$140,827.05
NET OPERATING INCOME	\$129,819.76	\$21,720.00	\$ -108,099.76
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	\$130,949.76	\$12,720.00	\$ -118,229.76

Note

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