

## WCFPD Treasurer's Report - 02.19.25

### January 2025:

#### 1 – 2025 revenues from Cass County Collector:

General Fund	\$183,086.64
Dispatch Fund	\$21,548.03

#### 2 – Account Balances (as of 02.18.25):

Operating Acct	\$41,943.52
Money Market	\$142,677.54
Dispatch Acct	\$43,917.87

Accounts in Central Bank accounts are fully 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 for April 2025 Election \$2,910.00

Invoice: Cass County Sheriff for 2024 Dispatch \$3,132.00

- Budgeted at \$1,500 for 2025
- \$1500 annual charge covers 125 calls, additional calls are \$12.00 each
- 2024 had 261 calls; 125 (\$1500) + 136 (\$12.00 ea / \$1,632) = \$3,132.00
- Increase requested of \$1650.00 to total \$3,150.00 from Dispatch Account
- Note to increase 2026 Dispatch Fees to \$3750.00

WESTERN CASS FIRE PROTECTION DISTRICT  
FINANCIAL STATEMENTS

FOR THE MONTH ENDED  
JANUARY 31, 2025

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

	TOTAL
<b>ASSETS</b>	
Current Assets	
Bank Accounts	
1006 Central Bank Checking *****0993	223,047.80
1008 Central Bank Money Market *****1051	147,580.78
1009 Central Bank Dispatch *****2494	43,917.87
<b>Total Bank Accounts</b>	<b>\$414,546.45</b>
<b>Total Current Assets</b>	<b>\$414,546.45</b>
<b>TOTAL ASSETS</b>	<b>\$414,546.45</b>
<b>LIABILITIES AND EQUITY</b>	
Liabilities	
Current Liabilities	
Accounts Payable	
2000 Accounts Payable (A/P)	-760.12
<b>Total Accounts Payable</b>	<b>\$ -760.12</b>
Credit Cards	
2005 Central Bank Credit Cards	5,066.96
2110 Fleet Fuel Card	447.88
<b>Total Credit Cards</b>	<b>\$5,514.84</b>
<b>Total Current Liabilities</b>	<b>\$4,754.72</b>
<b>Total Liabilities</b>	<b>\$4,754.72</b>
Equity	
3005 Retained Earnings	222,723.29
Net Income	187,068.44
<b>Total Equity</b>	<b>\$409,791.73</b>
<b>TOTAL LIABILITIES AND EQUITY</b>	<b>\$414,546.45</b>

**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

January 2025

	TOTAL	
	JAN 2025	JAN 2025 (YTD)
<b>Income</b>		
4025 Interest Earned	281.48	281.48
4040 Tax Revenue	0.00	0.00
4045 General Fund Property Taxes		
4045-06 Current	183,066.17	183,066.17
<b>Total 4045 General Fund Property Taxes</b>	<b>183,066.17</b>	<b>183,066.17</b>
4055 Dispatch Fund Property Taxes		
4055-06 Current	21,568.50	21,568.50
<b>Total 4055 Dispatch Fund Property Taxes</b>	<b>21,568.50</b>	<b>21,568.50</b>
<b>Total 4040 Tax Revenue</b>	<b>204,634.67</b>	<b>204,634.67</b>
<b>Total Income</b>	<b>\$204,916.15</b>	<b>\$204,916.15</b>
<b>GROSS PROFIT</b>	<b>\$204,916.15</b>	<b>\$204,916.15</b>
<b>Expenses</b>		
6010 Administrative Expenditures		
6010-02 Advertising and Publicity	25.88	25.88
6010-08 Insurance/Workers Comp	1,018.00	1,018.00
6010-10 IT/Computers	116.50	116.50
6010-14 Memberships	190.00	190.00
6010-16 Office Expense	154.44	154.44
<b>Total 6010 Administrative Expenditures</b>	<b>1,504.82</b>	<b>1,504.82</b>
6020 Utilities		
6020-06-1 Electricity	430.76	430.76
6020-06-3 Propane/Natural Gas	1,344.15	1,344.15
6020-06-5 Trash Removal	112.33	112.33
6020-06-6 Water	18.21	18.21
<b>Total 6020 Utilities</b>	<b>1,905.45</b>	<b>1,905.45</b>
6025 Repairs & Maintenance		
6025-02 Building Maintenance	647.70	647.70
<b>Total 6025 Repairs &amp; Maintenance</b>	<b>647.70</b>	<b>647.70</b>
6030 Human Resources		
6030-04 Employee Relations	545.00	545.00
<b>Total 6030 Human Resources</b>	<b>545.00</b>	<b>545.00</b>

	TOTAL	
	JAN 2025	JAN 2025 (YTD)
6040 Legal and Professional Services		
6040-02 Accounting	650.00	650.00
6040-04 Consulting/Contractor	350.00	350.00
<b>Total 6040 Legal and Professional Services</b>	<b>1,000.00</b>	<b>1,000.00</b>
6050 Dispatch		
6050-10 Dispatch Phones	119.66	119.66
<b>Total 6050 Dispatch</b>	<b>119.66</b>	<b>119.66</b>
6060 Operational Expenditures		
6060-02 Clothing & Uniforms	1,829.00	1,829.00
6060-06 Ops Equipment	988.51	988.51
6060-08 Station Supplies	324.28	324.28
6060-10 Fuel	447.88	447.88
6060-12 Maintenance & Repairs - Apparatus	153.06	153.06
6060-16 Training	1,750.00	1,750.00
6060-17 Travel	520.36	520.36
<b>Total 6060 Operational Expenditures</b>	<b>6,013.09</b>	<b>6,013.09</b>
6070 Payroll expenses		
6070-05 Service Fees	49.99	49.99
6070-06 Salaries & Wages	5,600.00	5,600.00
6070-07 Payroll Taxes	462.00	462.00
<b>Total 6070 Payroll expenses</b>	<b>6,111.99</b>	<b>6,111.99</b>
<b>Total Expenses</b>	<b>\$17,847.71</b>	<b>\$17,847.71</b>
NET OPERATING INCOME	<b>\$187,068.44</b>	<b>\$187,068.44</b>
NET INCOME	<b>\$187,068.44</b>	<b>\$187,068.44</b>

**Note**

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# Western Cass Fire Protection District

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

January 2025

	TOTAL		
	ACTUAL	BUDGET	REMAINING
<b>Income</b>			
4025 Interest Earned	281.48		-281.48
4040 Tax Revenue	0.00		0.00
4045 General Fund Property Taxes			
4045-06 Current	183,066.17	245,259.00	62,192.83
<b>Total 4045 General Fund Property Taxes</b>	<b>183,066.17</b>	<b>245,259.00</b>	<b>62,192.83</b>
4055 Dispatch Fund Property Taxes			
4055-06 Current	21,568.50		-21,568.50
<b>Total 4055 Dispatch Fund Property Taxes</b>	<b>21,568.50</b>		<b>-21,568.50</b>
<b>Total 4040 Tax Revenue</b>	<b>204,634.67</b>	<b>245,259.00</b>	<b>40,624.33</b>
<b>Total Income</b>	<b>\$204,916.15</b>	<b>\$245,259.00</b>	<b>\$40,342.85</b>
<b>GROSS PROFIT</b>	<b>\$204,916.15</b>	<b>\$245,259.00</b>	<b>\$40,342.85</b>
<b>Expenses</b>			
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		3,200.00	3,200.00
6010-08 Insurance/Workers Comp	1,018.00	32,000.00	30,982.00
6010-10 IT/Computers	116.50	3,500.00	3,383.50
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		500.00	500.00
<b>Total 6010 Administrative Expenditures</b>	<b>1,504.82</b>	<b>41,850.00</b>	<b>40,345.18</b>
6020 Utilities			
6020-06-1 Electricity	430.76	5,600.00	5,169.24
6020-06-2 Internet		1,200.00	1,200.00
6020-06-3 Propane/Natural Gas	1,344.15	5,800.00	4,455.85
6020-06-4 Telephone Stations		25.00	25.00
6020-06-5 Trash Removal	112.33	1,000.00	887.67
6020-06-6 Water	18.21	875.00	856.79
<b>Total 6020 Utilities</b>	<b>1,905.45</b>	<b>14,500.00</b>	<b>12,594.55</b>
6025 Repairs & Maintenance			
6025-01 Grounds Maintenance		700.00	700.00
6025-02 Building Maintenance	647.70	2,575.00	1,927.30
<b>Total 6025 Repairs &amp; Maintenance</b>	<b>647.70</b>	<b>3,275.00</b>	<b>2,627.30</b>
6030 Human Resources			
6030-04 Employee Relations	545.00	3,500.00	2,955.00
6030-06 Training		200.00	200.00
<b>Total 6030 Human Resources</b>	<b>545.00</b>	<b>3,700.00</b>	<b>3,155.00</b>
6040 Legal and Professional Services			
6040-02 Accounting	650.00	10,500.00	9,850.00

	TOTAL		
	ACTUAL	BUDGET	REMAINING
6040-04 Consulting/Contractor	350.00	4,200.00	3,850.00
6040-06 Legal		12,000.00	12,000.00
6040-08 Medical Director		3,600.00	3,600.00
<b>Total 6040 Legal and Professional Services</b>	<b>1,000.00</b>	<b>30,300.00</b>	<b>29,300.00</b>
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		1,500.00	1,500.00
6050-10 Dispatch Phones	119.66	3,600.00	3,480.34
<b>Total 6050 Dispatch</b>	<b>119.66</b>	<b>13,100.00</b>	<b>12,980.34</b>
6060 Operational Expenditures			
6060-02 Clothing & Uniforms	1,829.00	4,000.00	2,171.00
6060-06 Ops Equipment	988.51	10,000.00	9,011.49
6060-08 Station Supplies	324.28	1,500.00	1,175.72
6060-10 Fuel	447.88	5,000.00	4,552.12
6060-12 Maintenance & Repairs - Apparatus	153.06	15,000.00	14,846.94
6060-14 Maintenance & Repairs - Equipment		5,000.00	5,000.00
6060-16 Training	1,750.00	5,000.00	3,250.00
6060-17 Travel	520.36	500.00	-20.36
<b>Total 6060 Operational Expenditures</b>	<b>6,013.09</b>	<b>46,000.00</b>	<b>39,986.91</b>
6070 Payroll expenses			
6070-05 Service Fees	49.99	200.00	150.01
6070-06 Salaries & Wages	5,600.00	67,200.00	61,600.00
6070-07 Payroll Taxes	462.00	3,414.00	2,952.00
<b>Total 6070 Payroll expenses</b>	<b>6,111.99</b>	<b>70,814.00</b>	<b>64,702.01</b>
<b>Total Expenses</b>	<b>\$17,847.71</b>	<b>\$223,539.00</b>	<b>\$205,691.29</b>
NET OPERATING INCOME	<b>\$187,068.44</b>	<b>\$21,720.00</b>	<b>\$ -165,348.44</b>
Other Expenses			
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
<b>Total 8500 Capital Outlay</b>		<b>9,000.00</b>	<b>9,000.00</b>
<b>Total Other Expenses</b>	<b>\$0.00</b>	<b>\$9,000.00</b>	<b>\$9,000.00</b>
NET OTHER INCOME	<b>\$0.00</b>	<b>\$ -9,000.00</b>	<b>\$ -9,000.00</b>
NET INCOME	<b>\$187,068.44</b>	<b>\$12,720.00</b>	<b>\$ -174,348.44</b>