

WCFPD Treasurer's Report - 01.15.25

December 2024:

1 – 2024 revenues from the county:

General Fund	\$209,585.38
Dispatch Fund	\$24,666.75

2 – 2024 interest earned: District Money Market account: \$3783.67

3 – Account Balances (as of 01.15.25):

□ Operating Acct	\$28,519.55
□ Money Market	\$147,299.30
□ Dispatch Acct	\$43,917.87

Accounts in Central Bank accounts fully insured via FDIC up to \$250,000

□ Treasury Bill	\$0
-----------------	-----

(\$70,000 matured 12/05/24, deposited into Money Market Acct)
Treasury Bills are used to insure all District funds over FDIC \$250,000

4 – The 2025 Budget has been registered with Cass County and the State of Missouri
2025 Approved budget attached

Western Cass Fire Protection District

2025 Approved Budget

approved 10/16/24
rev. 12/18/24

Expenses	Annual	Monthly
6010 Administrative Expenditures		
6010-02 Advertising and Publicity	\$700.00	\$58.33
6010-04 Training	\$300.00	\$25.00
6010-05 Travel	\$300.00	\$25.00
6010-06 Elections	\$3,200.00	\$266.67
6010-08 Insurance/Workers Comp	\$32,000.00	\$2,666.67
6010-10 IT/Computers	\$3,500.00	\$291.67
6010-14 Memberships	\$350.00	\$29.17
6010-16 Office Expense	\$1,000.00	\$83.33
6010-18 Billing Service Fees	\$500.00	\$41.67
Total 6010 Administrative Expenditures	\$41,850.00	\$3,487.50
6020 Utilities		
6020-06-1 Electricity	\$5,600.00	\$466.67
6020-06-2 Internet	\$1,200.00	\$100.00
6020-06-3 Propane/Natural Gas	\$5,800.00	\$483.33
6020-06-4 Telephone Stations	\$25.00	\$2.08
6020-06-5 Trash Removal	\$1,000.00	\$83.33
6020-06-6 Water	\$875.00	\$72.92
Total 6020 Utilities	\$14,500.00	\$1,208.33
6025 Repairs & Maintenance		
6025-01 Grounds Maintenance	\$700.00	\$58.33
6025-02 Building Maintenance	\$2,575.00	\$214.58
Total 6025 Repairs & Maintenance	\$3,275.00	\$272.92
6030 Human Resources		
6030-04 Employee Relations	\$3,500.00	\$291.67
6030-06 Training	\$200.00	\$16.67
Total 6030 Human Resources	\$3,700.00	\$308.33
6040 Legal and Professional Services		
6040-02 Accounting	\$10,500.00	\$875.00
6040-04 Consulting/Contractor	\$4,200.00	\$350.00
6040-06 Legal	\$12,000.00	\$1,000.00
6040-08 Medical Director	\$3,600.00	\$300.00
Total 6040 Legal and Professional Services	\$30,300.00	\$2,525.00

6050 Dispatch

6050-02 Software Applications	\$7,000.00	\$583.33
6050-04 IT, Tablets & Computers	\$1,000.00	\$83.33
6050-06 Radios	\$0.00	\$0.00
6050-08 Service Fees	\$1,500.00	\$125.00
6050-10 Dispatch Phones	\$3,600.00	\$300.00
Total 6050 Dispatch	\$13,100.00	\$1,091.67

Note 2025: \$12,720 saved to Dispatch revenue.

6060 Operational Expenditures

6060-02 Clothing & Uniforms	\$4,000.00	\$333.33
6060-06 Ops Equipment	\$10,000.00	\$833.33
6060-08 Station Supplies	\$1,500.00	\$125.00
6060-10 Fuel	\$5,000.00	\$416.67
6060-12 Maintenance & Repairs - Apparatus	\$15,000.00	\$1,250.00
6060-14 Maintenance & Repairs - Equipment	\$5,000.00	\$416.67
6060-16 Training	\$5,000.00	\$416.67
6060-17 Travel	\$500.00	\$41.67
6060-18 Apparatus	\$0.00	\$0.00
Total 6060 Operational Expenditures	\$46,000.00	\$3,833.33

6070 Payroll expenses

6070-05 Service Fees	\$200.00	\$16.67
6070-06 Salaries & Wages	\$67,200.00	\$5,600.00
6070-07 Payroll Taxes	\$3,414.00	\$284.50
Total 6070 Payroll expenses	\$70,814.00	\$5,901.17

Other Expenses

8500 Capital Outlay

8500-02 Capital Outlay-Apparatus	\$6,000.00	\$500.00
8500-04 Capital Outlay-Equipment	\$3,000.00	\$250.00
Total 8500 Capital Outlay	\$9,000.00	\$750.00

Total Other Expenses

\$9,000.00

Total Expenses

\$232,539.00

Use of Reserve Funds - RSMo 67.040; "... adopts an order, motion, resolution or ordinance to authorize the expenditures"

WESTERN CASS FIRE PROTECTION DISTRICT
FINANCIAL STATEMENTS

FOR THE TWELVE MONTHS ENDED
DECEMBER 31, 2024

Western Cass Fire Protection District
Statement of Assets & Liabilities - Modified Cash Basis
As of December 31, 2024

	TOTAL
ASSETS	
Current Assets	
Bank Accounts	
1006 Central Bank Checking *****0993	35,595.15
1008 Central Bank Money Market *****1051	147,299.30
1009 Central Bank Dispatch *****2494	43,917.87
Total Bank Accounts	\$226,812.32
Total Current Assets	\$226,812.32
TOTAL ASSETS	\$226,812.32
LIABILITIES AND EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2000 Accounts Payable (A/P)	1,892.50
Total Accounts Payable	\$1,892.50
Credit Cards	
2005 Central Bank Credit Cards	2,299.29
2110 Fleet Fuel Card	442.24
Total Credit Cards	\$2,741.53
Total Current Liabilities	\$4,634.03
Total Liabilities	\$4,634.03
Equity	
3005 Retained Earnings	273,899.13
Net Income	-51,720.84
Total Equity	\$222,178.29
TOTAL LIABILITIES AND EQUITY	\$226,812.32

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
December 2024

	TOTAL	
	DEC 2024	JAN - DEC 2024 (YTD)
Income		
4025 Interest Earned	1,978.88	6,579.05
4030 Miscellaneous Revenue	-5,254.06	-1,712.31
4040 Tax Revenue	0.00	0.00
4045 General Fund Property Taxes		0.00
4045-06 Current	33,237.44	209,585.45
Total 4045 General Fund Property Taxes	33,237.44	209,585.45
4055 Dispatch Fund Property Taxes		
4055-06 Current	3,889.94	24,666.75
Total 4055 Dispatch Fund Property Taxes	3,889.94	24,666.75
Total 4040 Tax Revenue	37,127.38	234,252.20
Total Income	\$33,852.20	\$239,118.94
GROSS PROFIT	\$33,852.20	\$239,118.94
Expenses		
6010 Administrative Expenditures		0.00
6010-02 Advertising and Publicity	20.00	2,017.35
6010-05 Travel		469.59
6010-06 Elections		4,129.03
6010-08 Insurance/Workers Comp		28,398.00
6010-10 IT/Computers	237.00	3,528.00
6010-14 Memberships		35.00
6010-16 Office Expense	80.02	2,208.64
6010-18 Billing Service Fees		338.04
Total 6010 Administrative Expenditures	337.02	41,123.65
6020 Utilities		0.00
6020-06-1 Electricity	402.32	6,080.83
6020-06-2 Internet	312.00	1,240.00
6020-06-3 Propane/Natural Gas	173.45	4,203.45
6020-06-5 Trash Removal	112.40	1,187.93
6020-06-6 Water	37.60	1,219.08
Total 6020 Utilities	1,037.77	13,931.29
6025 Repairs & Maintenance		
6025-02 Building Maintenance		2,749.00
Total 6025 Repairs & Maintenance		2,749.00

	TOTAL	
	DEC 2024	JAN - DEC 2024 (YTD)
6030 Human Resources		0.00
6030-04 Employee Relations	545.00	785.00
Total 6030 Human Resources	545.00	785.00
6040 Legal and Professional Services		
6040-02 Accounting	650.00	23,360.96
6040-04 Consulting/Contractor	350.00	7,375.00
6040-06 Legal	869.98	18,953.39
Total 6040 Legal and Professional Services	1,869.98	49,689.35
6050 Dispatch		
6050-02 Software Applications		8,105.88
6050-10 Dispatch Phones	778.66	7,119.70
Total 6050 Dispatch	778.66	15,225.58
6060 Operational Expenditures		0.00
6060-02 Clothing & Uniforms		2,433.63
6060-06 Ops Equipment	1,983.06	60,185.90
6060-08 Station Supplies	128.16	1,562.82
6060-10 Fuel	584.92	4,514.15
6060-12 Maintenance & Repairs - Apparatus		12,146.37
6060-14 Maintenance & Repairs - Equipment	958.05	3,596.85
6060-16 Training		3,603.00
6060-17 Travel	500.00	665.74
6060-18 Apparatus		9,000.00
Total 6060 Operational Expenditures	4,154.19	97,708.46
6070 Payroll expenses		0.00
6070-05 Service Fees	88.99	238.96
6070-06 Salaries & Wages	4,900.00	67,060.44
6070-07 Payroll Taxes	374.85	5,342.05
Total 6070 Payroll expenses	5,363.84	72,641.45
Total Expenses	\$14,086.46	\$293,853.78
NET OPERATING INCOME	\$19,765.74	\$ -54,734.84
Other Income		
4070 Insurance Proceeds	735.00	3,014.00
Total Other Income	\$735.00	\$3,014.00
NET OTHER INCOME	\$735.00	\$3,014.00
NET INCOME	\$20,500.74	\$ -51,720.84

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 2024 Budget - FY24 P&L

January - December 2024

	TOTAL		
	ACTUAL	BUDGET	REMAINING
Income			
4025 Interest Earned	6,579.05		-6,579.05
4030 Miscellaneous Revenue	-1,712.31		1,712.31
4040 Tax Revenue	0.00		0.00
4045 General Fund Property Taxes	0.00	206,826.00	206,826.00
4045-06 Current	209,585.45		-209,585.45
Total 4045 General Fund Property Taxes	209,585.45	206,826.00	-2,759.45
4055 Dispatch Fund Property Taxes		24,354.00	24,354.00
4055-06 Current	24,666.75		-24,666.75
Total 4055 Dispatch Fund Property Taxes	24,666.75	24,354.00	-312.75
Total 4040 Tax Revenue	234,252.20	231,180.00	-3,072.20
Total Income	\$239,118.94	\$231,180.00	\$ -7,938.94
GROSS PROFIT	\$239,118.94	\$231,180.00	\$ -7,938.94
Expenses			
6010 Administrative Expenditures	0.00		0.00
6010-02 Advertising and Publicity	2,017.35	926.00	-1,091.35
6010-05 Travel	469.59		-469.59
6010-06 Elections	4,129.03	2,000.00	-2,129.03
6010-08 Insurance/Workers Comp	28,398.00	21,650.00	-6,748.00
6010-10 IT/Computers	3,528.00	3,500.00	-28.00
6010-14 Memberships	35.00	1,000.00	965.00
6010-16 Office Expense	2,208.64	1,500.00	-708.64
6010-18 Billing Service Fees	338.04		-338.04
Total 6010 Administrative Expenditures	41,123.65	30,576.00	-10,547.65
6020 Utilities	0.00		0.00
6020-06-1 Electricity	6,080.83	4,000.00	-2,080.83
6020-06-2 Internet	1,240.00		-1,240.00
6020-06-3 Propane/Natural Gas	4,203.45	5,000.00	796.55
6020-06-5 Trash Removal	1,187.93	850.00	-337.93
6020-06-6 Water	1,219.08		-1,219.08
6020-16 Security		500.00	500.00
Total 6020 Utilities	13,931.29	10,350.00	-3,581.29
6025 Repairs & Maintenance			
6025-01 Grounds Maintenance		500.00	500.00
6025-02 Building Maintenance	2,749.00		-2,749.00
Total 6025 Repairs & Maintenance	2,749.00	500.00	-2,249.00
6030 Human Resources	0.00		0.00
6030-04 Employee Relations	785.00	5,000.00	4,215.00
6030-06 Training		10,000.00	10,000.00
6030-08 Workers Compensation Insurance		13,000.00	13,000.00
Total 6030 Human Resources	785.00	28,000.00	27,215.00
6040 Legal and Professional Services			

	TOTAL		
	ACTUAL	BUDGET	REMAINING
6040-02 Accounting	23,360.96	2,500.00	-20,860.96
6040-04 Consulting/Contractor	7,375.00	15,000.00	7,625.00
6040-06 Legal	18,953.39	15,000.00	-3,953.39
6040-08 Medical Director		3,600.00	3,600.00
6040-10 Secretarial		4,200.00	4,200.00
Total 6040 Legal and Professional Services	49,689.35	40,300.00	-9,389.35
6050 Dispatch			
6050-02 Software Applications	8,105.88	3,000.00	-5,105.88
6050-06 Radios		17,354.00	17,354.00
6050-08 Service Fees		5,000.00	5,000.00
6050-10 Dispatch Phones	7,119.70		-7,119.70
Total 6050 Dispatch	15,225.58	25,354.00	10,128.42
6060 Operational Expenditures	0.00		0.00
6060-02 Clothing & Uniforms	2,433.63	1,600.00	-833.63
6060-06 Ops Equipment	60,185.90	18,000.00	-42,185.90
6060-08 Station Supplies	1,562.82	1,000.00	-562.82
6060-10 Fuel	4,514.15	8,000.00	3,485.85
6060-12 Maintenance & Repairs - Apparatus	12,146.37	27,000.00	14,853.63
6060-14 Maintenance & Repairs - Equipment	3,596.85		-3,596.85
6060-16 Training	3,603.00		-3,603.00
6060-17 Travel	665.74		-665.74
6060-18 Apparatus	9,000.00	10,000.00	1,000.00
Total 6060 Operational Expenditures	97,708.46	65,600.00	-32,108.46
6070 Payroll expenses	0.00		0.00
6070-02 FICA tax		5,000.00	5,000.00
6070-04 Medicare Tax		1,500.00	1,500.00
6070-05 Service Fees	238.96		-238.96
6070-06 Salaries & Wages	67,060.44	65,000.00	-2,060.44
6070-07 Payroll Taxes	5,342.05		-5,342.05
6070-08 Unemployment Federal		1,000.00	1,000.00
6070-10 Unemployment State		2,000.00	2,000.00
Total 6070 Payroll expenses	72,641.45	74,500.00	1,858.55
Total Expenses	\$293,853.78	\$275,180.00	\$ -18,673.78
NET OPERATING INCOME	\$ -54,734.84	\$ -44,000.00	\$10,734.84
Other Income			
4070 Insurance Proceeds	3,014.00		-3,014.00
Total Other Income	\$3,014.00	\$0.00	\$ -3,014.00
NET OTHER INCOME	\$3,014.00	\$0.00	\$ -3,014.00
NET INCOME	\$ -51,720.84	\$ -44,000.00	\$7,720.84

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 2024 Budget - FY24 P&L
 January - December, 2024

Supplementary Information

	Actual		Total Budget		Remaining
Income					
4025 Interest Earned	6,579.05				-6,579.05
4030 Miscellaneous Revenue	-1,712.31				1,712.31
4040 Tax Revenue	0.00				0.00
4045 General Fund Property Taxes	0.00		206,826.00		206,826.00
4045-06 Current	209,585.45				-209,585.45
Total 4045 General Fund Property Taxes	\$ 209,585.45	\$	206,826.00	-\$	2,759.45
4055 Dispatch Fund Property Taxes			24,354.00		24,354.00
4055-06 Current	24,666.75				-24,666.75
Total 4055 Dispatch Fund Property Taxes	\$ 24,666.75	\$	24,354.00	-\$	312.75
Total 4040 Tax Revenue	\$ 234,252.20	\$	231,180.00	-\$	3,072.20
Total Income	\$ 239,118.94	\$	231,180.00	-\$	7,938.94
Expenses					
6010 Administrative Expenditures	0.00				0.00
6010-02 Advertising and Publicity	2,017.35		926.00		-1,091.35
6010-05 Travel	469.59				-469.59
6010-06 Elections	4,129.03		2,000.00		-2,129.03
6010-08 Insurance/Workers Comp	28,398.00		21,650.00		-6,748.00
6010-10 IT/Computers	3,528.00		3,500.00		-28.00
6010-14 Memberships	35.00		1,000.00		965.00
6010-16 Office Expense	2,208.64		1,500.00		-708.64
6010-18 Billing Service Fees	338.04				-338.04
Total 6010 Administrative Expenditures	\$ 41,123.65	\$	30,576.00	-\$	10,547.65
6020 Utilities	0.00				0.00
6020-06-1 Electricity	6,080.83		4,000.00		-2,080.83
6020-06-2 Internet	1,240.00				-1,240.00
6020-06-3 Propane/Natural Gas	4,203.45		5,000.00		796.55
6020-06-4 Telephone Stations	0.00		0.00		0.00
6020-06-5 Trash Removal	1,187.93		850.00		-337.93
6020-06-6 Water	1,219.08				-1,219.08
6020-16 Security			500.00		500.00
Total 6020 Utilities	\$ 13,931.29	\$	10,350.00	-\$	3,581.29
6025 Repairs & Maintenance					0.00
6025-01 Grounds Maintenance			500.00		500.00
6025-02 Building Maintenance	2,749.00				-2,749.00
Total 6025 Repairs & Maintenance	\$ 2,749.00	\$	500.00	-\$	2,249.00
6030 Human Resources	0.00				0.00
6030-04 Employee Relations	785.00		5,000.00		4,215.00
6030-06 Training			10,000.00		10,000.00
6030-08 Workers Compensation Insurance			13,000.00		13,000.00
Total 6030 Human Resources	\$ 785.00	\$	28,000.00	\$	27,215.00
6040 Legal and Professional Services					0.00
6040-02 Accounting	23,360.96		2,500.00		-20,860.96
6040-04 Consulting/Contractor	7,375.00		15,000.00		7,625.00
6040-06 Legal	18,953.39		15,000.00		-3,953.39
6040-08 Medical Director			3,600.00		3,600.00
6040-10 Secretarial			4,200.00		4,200.00
Total 6040 Legal and Professional Services	\$ 49,689.35	\$	40,300.00	-\$	9,389.35

6050 Dispatch				0.00
6050-02 Software Applications	8,105.88		3,000.00	-5,105.88
6050-06 Radios			17,354.00	17,354.00
6050-08 Service Fees			5,000.00	5,000.00
6050-10 Dispatch Phones	7,119.70		0.00	-7,119.70
Total 6050 Dispatch	\$ 15,225.58	\$ 25,354.00	\$	10,128.42
6060 Operational Expenditures	0.00			0.00
6060-02 Clothing & Uniforms	2,433.63		1,600.00	-833.63
6060-06 Ops Equipment	60,185.90		18,000.00	-42,185.90
6060-08 Station Supplies	1,562.82		1,000.00	-562.82
6060-10 Fuel	4,514.15		8,000.00	3,485.85
6060-12 Maintenance & Repairs - Apparatus	12,146.37		27,000.00	14,853.63
6060-14 Maintenance & Repairs - Equipment	3,596.85			-3,596.85
6060-16 Training	3,603.00			-3,603.00
6060-17 Travel	665.74			-665.74
6060-18 Apparatus	9,000.00		10,000.00	1,000.00
Total 6060 Operational Expenditures	\$ 97,708.46	\$ 65,600.00	-\$	32,108.46
6070 Payroll expenses	0.00			0.00
6070-02 FICA tax			5,000.00	5,000.00
6070-04 Medicare Tax			1,500.00	1,500.00
6070-05 Service Fees	238.96		0.00	-238.96
6070-06 Salaries & Wages	67,060.44		65,000.00	-2,060.44
6070-07 Payroll Taxes	5,342.05			-5,342.05
6070-08 Unemployment Federal			1,000.00	1,000.00
6070-10 Unemployment State			2,000.00	2,000.00
Total 6070 Payroll expenses	\$ 72,641.45	\$ 74,500.00	\$	1,858.55
Total Expenses	\$ 293,853.78	\$ 275,180.00	-\$	18,673.78
Net Operating Income (Loss)	\$ (54,734.84)	\$ (44,000.00)	\$	10,734.84
Approved Use of Reserve Funds	\$ 27,000.00	\$ 27,000.00	\$	0.00
Net Income (Loss) & Approved Use of Reserve Funds	\$ (27,734.84)	\$ (17,000.00)	\$	10,734.84