

## WCFPD Treasurer's Report - 06.18.25

### May 2025:

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

- General Fund           \$190,316.43
- Dispatch Fund         \$22,398.93

#### 2 – Account Balances (as of 05.19.25):

- Operating Acct         \$31,745.14
- Dispatch Acct         \$66,779.28
- Money Market         \$61,678.63
  - 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:

- April 2025 Election fees: \$3,800.04

WESTERN CASS FIRE PROTECTION DISTRICT  
FINANCIAL STATEMENTS

FOR THE MONTH AND FIVE MONTHS ENDED  
MAY 31, 2025

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

	TOTAL
<b>ASSETS</b>	
Current Assets	
Bank Accounts	
1006 Central Bank Checking *****0993	5,152.94
1007 Central Bank Checking *****7705	0.00
1008 Central Bank Money Market *****1051	91,678.83
1009 Central Bank Dispatch *****2494	66,779.28
1072 Bill.com Money Out Clearing	0.00
1215 Treasury Bonds	180,124.14
<b>Total Bank Accounts</b>	<b>\$343,735.19</b>
Other Current Assets	
1250 Prepaid Legal Fees	0.00
<b>Total Other Current Assets</b>	<b>\$0.00</b>
<b>Total Current Assets</b>	<b>\$343,735.19</b>
<b>TOTAL ASSETS</b>	<b>\$343,735.19</b>
<b>LIABILITIES AND EQUITY</b>	
Liabilities	
Current Liabilities	
Accounts Payable	
2000 Accounts Payable (A/P)	81.00
<b>Total Accounts Payable</b>	<b>\$81.00</b>
Credit Cards	
2005 Central Bank Credit Cards	2,939.37
2006 Central Bank - Cody #6014	0.00
2007 Central Bank - John #0182	0.00
2008 Central Bank - Mike #8822	0.00
<b>Total 2005 Central Bank Credit Cards</b>	<b>2,939.37</b>
2110 Fleet Fuel Card	411.52
<b>Total Credit Cards</b>	<b>\$3,350.89</b>
Other Current Liabilities	
2300 Payroll Taxes and Withholdings	0.00
<b>Total Other Current Liabilities</b>	<b>\$0.00</b>
<b>Total Current Liabilities</b>	<b>\$3,431.89</b>
<b>Total Liabilities</b>	<b>\$3,431.89</b>

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

	TOTAL
Equity	
3005 Retained Earnings	222,723.29
Net Income	117,580.01
<b>Total Equity</b>	<b>\$340,303.30</b>
<b>TOTAL LIABILITIES AND EQUITY</b>	<b>\$343,735.19</b>

**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**  
 May 2025

	TOTAL	
	MAY 2025	JAN - MAY, 2025 (YTD)
<b>Income</b>		
4025 Interest Earned	174.86	1,214.18
4040 Tax Revenue	0.00	0.00
4045 General Fund Property Taxes		
4045-06 Current	1,923.17	191,124.26
<b>Total 4045 General Fund Property Taxes</b>	<b>1,923.17</b>	<b>191,124.26</b>
4055 Dispatch Fund Property Taxes		
4055-06 Current	225.63	22,516.93
<b>Total 4055 Dispatch Fund Property Taxes</b>	<b>225.63</b>	<b>22,516.93</b>
<b>Total 4040 Tax Revenue</b>	<b>2,148.80</b>	<b>213,641.19</b>
<b>Total Income</b>	<b>\$2,323.66</b>	<b>\$214,855.37</b>
<b>GROSS PROFIT</b>	<b>\$2,323.66</b>	<b>\$214,855.37</b>
<b>Expenses</b>		
6010 Administrative Expenditures		
6010-02 Advertising and Publicity		311.88
6010-05 Travel		22.47
6010-06 Elections		2,910.00
6010-08 Insurance/Workers Comp	1,745.66	11,523.68
6010-10 IT/Computers	116.50	470.00
6010-14 Memberships	550.00	740.00
6010-16 Office Expense		553.61
6010-18 Billing Service Fees		5.88
<b>Total 6010 Administrative Expenditures</b>	<b>2,412.16</b>	<b>16,537.52</b>
6020 Utilities		
6020-06-1 Electricity	413.15	2,141.66
6020-06-2 Internet	312.00	704.00
6020-06-3 Propane/Natural Gas	111.20	3,149.42
6020-06-4 Telephone Stations		129.22
6020-06-5 Trash Removal	114.66	572.87
6020-06-6 Water	24.67	964.72
<b>Total 6020 Utilities</b>	<b>975.68</b>	<b>7,661.89</b>
6025 Repairs & Maintenance		
6025-02 Building Maintenance	128.55	948.35
<b>Total 6025 Repairs &amp; Maintenance</b>	<b>128.55</b>	<b>948.35</b>

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

	TOTAL	
	MAY 2025	JAN - MAY, 2025 (YTD)
6030 Human Resources		
6030-04 Employee Relations		667.30
6030-08 Workers Compensation Insurance	75.00	75.00
<b>Total 6030 Human Resources</b>	<b>75.00</b>	<b>742.30</b>
6040 Legal and Professional Services	2,500.00	2,500.00
6040-02 Accounting		3,484.60
6040-04 Consulting/Contractor	700.00	2,100.00
6040-06 Legal		7,277.63
<b>Total 6040 Legal and Professional Services</b>	<b>3,200.00</b>	<b>15,362.23</b>
6050 Dispatch		
6050-08 Service Fees		3,132.00
6050-10 Dispatch Phones	293.62	1,092.73
<b>Total 6050 Dispatch</b>	<b>293.62</b>	<b>4,224.73</b>
6060 Operational Expenditures		
6060-02 Clothing & Uniforms	252.23	2,236.59
6060-06 Ops Equipment	38.51	5,414.99
6060-08 Station Supplies	333.48	1,065.48
6060-10 Fuel	411.52	4,590.44
6060-12 Maintenance & Repairs - Apparatus	512.55	4,878.93
6060-14 Maintenance & Repairs - Equipment	956.98	1,495.98
6060-16 Training	5.14	2,094.34
6060-17 Travel		355.49
6060-18 Apparatus		250.00
<b>Total 6060 Operational Expenditures</b>	<b>2,510.41</b>	<b>22,382.24</b>
6070 Payroll expenses		
6070-05 Service Fees	49.99	250.10
6070-06 Salaries & Wages	5,600.00	28,000.00
6070-07 Payroll Taxes	448.00	2,296.00
<b>Total 6070 Payroll expenses</b>	<b>6,097.99</b>	<b>30,546.10</b>
<b>Total Expenses</b>	<b>\$15,693.41</b>	<b>\$98,405.36</b>
<b>NET OPERATING INCOME</b>	<b>\$-13,369.75</b>	<b>\$116,450.01</b>
Other Expenses		
8050 Loss/Gain on Asset Disposal		-1,130.00
<b>Total Other Expenses</b>	<b>\$0.00</b>	<b>\$-1,130.00</b>
<b>NET OTHER INCOME</b>	<b>\$0.00</b>	<b>\$1,130.00</b>
<b>NET INCOME</b>	<b>\$-13,369.75</b>	<b>\$117,580.01</b>

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# Western Cass Fire Protection District

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

January - May, 2025

	TOTAL		
	ACTUAL	BUDGET	REMAINING
<b>Income</b>			
4025 Interest Earned	1,214.18		-1,214.18
4040 Tax Revenue	0.00		0.00
4045 General Fund Property Taxes			
4045-06 Current	191,124.26	219,439.00	28,314.74
<b>Total 4045 General Fund Property Taxes</b>	<b>191,124.26</b>	<b>219,439.00</b>	<b>28,314.74</b>
4055 Dispatch Fund Property Taxes			
4055-06 Current	22,516.93	25,820.00	3,303.07
<b>Total 4055 Dispatch Fund Property Taxes</b>	<b>22,516.93</b>	<b>25,820.00</b>	<b>3,303.07</b>
<b>Total 4040 Tax Revenue</b>	<b>213,641.19</b>	<b>245,259.00</b>	<b>31,617.81</b>
<b>Total Income</b>	<b>\$214,855.37</b>	<b>\$245,259.00</b>	<b>\$30,403.63</b>
<b>GROSS PROFIT</b>	<b>\$214,855.37</b>	<b>\$245,259.00</b>	<b>\$30,403.63</b>
<b>Expenses</b>			
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	11,523.68	32,000.00	20,476.32
6010-10 IT/Computers	470.00	3,500.00	3,030.00
6010-14 Memberships	740.00	350.00	-390.00
6010-16 Office Expense	553.61	1,000.00	446.39
6010-18 Billing Service Fees	5.88	500.00	494.12
<b>Total 6010 Administrative Expenditures</b>	<b>16,537.52</b>	<b>41,850.00</b>	<b>25,312.48</b>
6020 Utilities			
6020-06-1 Electricity	2,141.66	5,600.00	3,458.34
6020-06-2 Internet	704.00	1,200.00	496.00
6020-06-3 Propane/Natural Gas	3,149.42	5,800.00	2,650.58
6020-06-4 Telephone Stations	129.22	25.00	-104.22
6020-06-5 Trash Removal	572.87	1,000.00	427.13
6020-06-6 Water	964.72	875.00	-89.72
<b>Total 6020 Utilities</b>	<b>7,661.89</b>	<b>14,500.00</b>	<b>6,838.11</b>
6025 Repairs & Maintenance			
6025-01 Grounds Maintenance		700.00	700.00
6025-02 Building Maintenance	948.35	2,575.00	1,626.65
<b>Total 6025 Repairs &amp; Maintenance</b>	<b>948.35</b>	<b>3,275.00</b>	<b>2,326.65</b>
6030 Human Resources			
6030-04 Employee Relations	667.30	3,500.00	2,832.70
6030-06 Training		200.00	200.00
6030-08 Workers Compensation Insurance	75.00		-75.00
<b>Total 6030 Human Resources</b>	<b>742.30</b>	<b>3,700.00</b>	<b>2,957.70</b>
6040 Legal and Professional Services	2,500.00		-2,500.00

# Western Cass Fire Protection District

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

January - May, 2025

	TOTAL		
	ACTUAL	BUDGET	REMAINING
6040-02 Accounting	3,484.60	10,500.00	7,015.40
6040-04 Consulting/Contractor	2,100.00	4,200.00	2,100.00
6040-06 Legal	7,277.63	12,000.00	4,722.37
6040-08 Medical Director		3,600.00	3,600.00
<b>Total 6040 Legal and Professional Services</b>	<b>15,362.23</b>	<b>30,300.00</b>	<b>14,937.77</b>
6050 Dispatch			
6050-02 Software Applications		7,000.00	7,000.00
6050-04 IT, Tablets & Computers		1,000.00	1,000.00
6050-06 Radios		0.00	0.00
6050-08 Service Fees	3,132.00	1,500.00	-1,632.00
6050-10 Dispatch Phones	1,092.73	3,600.00	2,507.27
<b>Total 6050 Dispatch</b>	<b>4,224.73</b>	<b>13,100.00</b>	<b>8,875.27</b>
6060 Operational Expenditures			
6060-02 Clothing & Uniforms	2,236.59	4,000.00	1,763.41
6060-06 Ops Equipment	5,414.99	10,000.00	4,585.01
6060-08 Station Supplies	1,065.48	1,500.00	434.52
6060-10 Fuel	4,590.44	5,000.00	409.56
6060-12 Maintenance & Repairs - Apparatus	4,878.93	15,000.00	10,121.07
6060-14 Maintenance & Repairs - Equipment	1,495.98	5,000.00	3,504.02
6060-16 Training	2,094.34	5,000.00	2,905.66
6060-17 Travel	355.49	500.00	144.51
6060-18 Apparatus	250.00		-250.00
<b>Total 6060 Operational Expenditures</b>	<b>22,382.24</b>	<b>46,000.00</b>	<b>23,617.76</b>
6070 Payroll expenses			
6070-05 Service Fees	250.10	200.00	-50.10
6070-06 Salaries & Wages	28,000.00	67,200.00	39,200.00
6070-07 Payroll Taxes	2,296.00	3,414.00	1,118.00
<b>Total 6070 Payroll expenses</b>	<b>30,546.10</b>	<b>70,814.00</b>	<b>40,267.90</b>
<b>Total Expenses</b>	<b>\$98,405.36</b>	<b>\$223,539.00</b>	<b>\$125,133.64</b>
<b>NET OPERATING INCOME</b>	<b>\$116,450.01</b>	<b>\$21,720.00</b>	<b>\$-94,730.01</b>
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
<b>Total 8500 Capital Outlay</b>		<b>9,000.00</b>	<b>9,000.00</b>
<b>Total Other Expenses</b>	<b>\$-1,130.00</b>	<b>\$9,000.00</b>	<b>\$10,130.00</b>
<b>NET OTHER INCOME</b>	<b>\$1,130.00</b>	<b>\$-9,000.00</b>	<b>\$-10,130.00</b>
<b>NET INCOME</b>	<b>\$117,580.01</b>	<b>\$12,720.00</b>	<b>\$-104,860.01</b>

# Western Cass Fire Protection District

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

January - May, 2025

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