

## WCFPD Treasurer's Report - 07.16.25

### June 2025:

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

- General Fund           \$194,301.33
- Dispatch Fund         \$22,867.92

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

- Operating Acct       \$22,266.88
- Dispatch Acct       \$66,779.28
- Money Market        \$41,824.33
  - interest applied \$145.50           (year to date \$1,359.68)
  - 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:

- Travelers Insurance refund - \$32.53
- Treasury/Tax refund - \$32.64

WESTERN CASS FIRE PROTECTION DISTRICT  
FINANCIAL STATEMENTS

FOR THE MONTH AND SIX MONTHS ENDED  
JUNE 30, 2025

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

	TOTAL
<b>ASSETS</b>	
Current Assets	
Bank Accounts	
1006 Central Bank Checking *****0993	25,746.66
1007 Central Bank Checking *****7705	0.00
1008 Central Bank Money Market *****1051	61,824.33
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>\$334,474.41</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>\$334,474.41</b>
<b>TOTAL ASSETS</b>	<b>\$334,474.41</b>
<b>LIABILITIES AND EQUITY</b>	
Liabilities	
Current Liabilities	
Accounts Payable	
2000 Accounts Payable (A/P)	18,769.66
<b>Total Accounts Payable</b>	<b>\$18,769.66</b>
Credit Cards	
2005 Central Bank Credit Cards	7,527.53
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>7,527.53</b>
2110 Fleet Fuel Card	495.90
<b>Total Credit Cards</b>	<b>\$8,023.43</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>\$26,793.09</b>
<b>Total Liabilities</b>	<b>\$26,793.09</b>

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

	TOTAL
Equity	
3005 Retained Earnings	222,723.29
Net Income	84,958.03
<b>Total Equity</b>	<b>\$307,681.32</b>
<b>TOTAL LIABILITIES AND EQUITY</b>	<b>\$334,474.41</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  
June 2025

	TOTAL
Income	
4025 Interest Earned	145.50
4040 Tax Revenue	0.00
4045 General Fund Property Taxes	
4045-06 Current	1,119.49
<b>Total 4045 General Fund Property Taxes</b>	<b>1,119.49</b>
4055 Dispatch Fund Property Taxes	
4055-06 Current	124.38
<b>Total 4055 Dispatch Fund Property Taxes</b>	<b>124.38</b>
<b>Total 4040 Tax Revenue</b>	<b>1,243.87</b>
<b>Total Income</b>	<b>\$1,389.37</b>
GROSS PROFIT	<b>\$1,389.37</b>
Expenses	
6010 Administrative Expenditures	
6010-06 Elections	890.34
6010-08 Insurance/Workers Comp	7,865.20
6010-10 IT/Computers	116.50
6010-18 Billing Service Fees	106.72
<b>Total 6010 Administrative Expenditures</b>	<b>8,978.76</b>
6020 Utilities	
6020-06-1 Electricity	433.04
6020-06-2 Internet	196.00
6020-06-3 Propane/Natural Gas	72.15
6020-06-5 Trash Removal	114.56
6020-06-6 Water	351.82
<b>Total 6020 Utilities</b>	<b>1,167.57</b>
6030 Human Resources	
6030-04 Employee Relations	70.00
<b>Total 6030 Human Resources</b>	<b>70.00</b>
6040 Legal and Professional Services	
6040-02 Accounting	2,599.00
6040-04 Consulting/Contractor	350.00
<b>Total 6040 Legal and Professional Services</b>	<b>2,949.00</b>
6050 Dispatch	
6050-02 Software Applications	1,560.00
6050-10 Dispatch Phones	293.62
<b>Total 6050 Dispatch</b>	<b>1,853.62</b>

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

	TOTAL
6060 Operational Expenditures	
6060-02 Clothing & Uniforms	1,478.96
6060-06 Ops Equipment	5,847.21
6060-08 Station Supplies	448.91
6060-10 Fuel	495.90
6060-12 Maintenance & Repairs - Apparatus	4,170.53
6060-14 Maintenance & Repairs - Equipment	978.66
6060-16 Training	4.99
<b>Total 6060 Operational Expenditures</b>	<b>13,425.16</b>
6070 Payroll expenses	
6070-05 Service Fees	199.99
6070-06 Salaries & Wages	4,900.00
6070-07 Payroll Taxes	383.25
<b>Total 6070 Payroll expenses</b>	<b>5,483.24</b>
<b>Total Expenses</b>	<b>\$33,927.35</b>
NET OPERATING INCOME	<b>\$ -32,537.98</b>
NET INCOME	<b>\$ -32,537.98</b>

**Note**  
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# Western Cass Fire Protection District

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

January - June, 2025

	TOTAL		
	ACTUAL	BUDGET	REMAINING
<b>Income</b>			
4025 Interest Earned	1,359.68		-1,359.68
4040 Tax Revenue	0.00		0.00
4045 General Fund Property Taxes			
4045-06 Current	192,243.75	219,439.00	27,195.25
<b>Total 4045 General Fund Property Taxes</b>	<b>192,243.75</b>	<b>219,439.00</b>	<b>27,195.25</b>
4055 Dispatch Fund Property Taxes			
4055-06 Current	22,641.31	25,820.00	3,178.69
<b>Total 4055 Dispatch Fund Property Taxes</b>	<b>22,641.31</b>	<b>25,820.00</b>	<b>3,178.69</b>
<b>Total 4040 Tax Revenue</b>	<b>214,885.06</b>	<b>245,259.00</b>	<b>30,373.94</b>
<b>Total Income</b>	<b>\$216,244.74</b>	<b>\$245,259.00</b>	<b>\$29,014.26</b>
<b>GROSS PROFIT</b>	<b>\$216,244.74</b>	<b>\$245,259.00</b>	<b>\$29,014.26</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	3,800.34	3,200.00	-600.34
6010-08 Insurance/Workers Comp	19,463.88	32,000.00	12,536.12
6010-10 IT/Computers	586.50	3,500.00	2,913.50
6010-14 Memberships	740.00	350.00	-390.00
6010-16 Office Expense	84.00	1,000.00	916.00
6010-18 Billing Service Fees	112.60	500.00	387.40
<b>Total 6010 Administrative Expenditures</b>	<b>24,813.20</b>	<b>41,850.00</b>	<b>17,036.80</b>
6020 Utilities			
6020-06-1 Electricity	2,574.70	5,600.00	3,025.30
6020-06-2 Internet	1,096.00	1,200.00	104.00
6020-06-3 Propane/Natural Gas	5,913.25	5,800.00	-113.25
6020-06-4 Telephone Stations	99.24	25.00	-74.24
6020-06-5 Trash Removal	687.43	1,000.00	312.57
6020-06-6 Water	553.66	875.00	321.34
<b>Total 6020 Utilities</b>	<b>10,924.28</b>	<b>14,500.00</b>	<b>3,575.72</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	615.00	3,500.00	2,885.00
6030-06 Training		200.00	200.00
<b>Total 6030 Human Resources</b>	<b>615.00</b>	<b>3,700.00</b>	<b>3,085.00</b>
6040 Legal and Professional Services			
6040-02 Accounting	6,083.60	10,500.00	4,416.40

# Western Cass Fire Protection District

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

January - June, 2025

	TOTAL		
	ACTUAL	BUDGET	REMAINING
6040-04 Consulting/Contractor	2,450.00	4,200.00	1,750.00
6040-06 Legal	7,277.63	12,000.00	4,722.37
6040-08 Medical Director	2,500.00	3,600.00	1,100.00
<b>Total 6040 Legal and Professional Services</b>	<b>18,311.23</b>	<b>30,300.00</b>	<b>11,988.77</b>
6050 Dispatch			
6050-02 Software Applications	1,560.00	7,000.00	5,440.00
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	1,386.35	3,600.00	2,213.65
<b>Total 6050 Dispatch</b>	<b>6,078.35</b>	<b>13,100.00</b>	<b>7,021.65</b>
6060 Operational Expenditures			
6060-02 Clothing & Uniforms	3,715.55	4,000.00	284.45
6060-06 Ops Equipment	9,435.02	10,000.00	564.98
6060-08 Station Supplies	1,514.39	1,500.00	-14.39
6060-10 Fuel	3,157.54	5,000.00	1,842.46
6060-12 Maintenance & Repairs - Apparatus	8,072.48	15,000.00	6,927.52
6060-14 Maintenance & Repairs - Equipment	5,332.80	5,000.00	-332.80
6060-16 Training	2,507.63	5,000.00	2,492.37
6060-17 Travel	377.96	500.00	122.04
<b>Total 6060 Operational Expenditures</b>	<b>34,113.37</b>	<b>46,000.00</b>	<b>11,886.63</b>
6070 Payroll expenses			
6070-05 Service Fees	480.07	200.00	-280.07
6070-06 Salaries & Wages	32,900.00	67,200.00	34,300.00
6070-07 Payroll Taxes	3,232.86	3,414.00	181.14
<b>Total 6070 Payroll expenses</b>	<b>36,612.93</b>	<b>70,814.00</b>	<b>34,201.07</b>
<b>Total Expenses</b>	<b>\$132,416.71</b>	<b>\$223,539.00</b>	<b>\$91,122.29</b>
<b>NET OPERATING INCOME</b>	<b>\$83,828.03</b>	<b>\$21,720.00</b>	<b>\$ -62,108.03</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>\$84,958.03</b>	<b>\$12,720.00</b>	<b>\$ -72,238.03</b>

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