

WCFPD Treasurer's Report – 08.11.25 (revised 8/25/25)

July 2025:

1 – 2025 revenues from Cass County Collector:

- General Fund \$195,162.99
- Dispatch Fund \$22,936.20

2 – Account Balances (as of 08.11.25):

- Operating Acct \$20,323.99
- Dispatch Acct \$69,560.84
- Money Market \$21,433.49
 - interest applied \$90.27 (year to date \$1,449.95)
 - Accounts in Central Bank are insured via FDIC up to \$250,000

- Treasury Notes:

 \$80,000.00 4.132% matures 11/30/25

 Sold \$100,000.00, with additional interest earned \$3,432.75

 Treasury Notes are fully insured

3 – Additional Information:

- Purchased Tanker Truck on August 1st for \$115,000.00 (plus \$30.00 wire fee)

WESTERN CASS FIRE PROTECTION DISTRICT
FINANCIAL STATEMENTS

FOR THE MONTH AND SEVEN MONTHS ENDED
JULY 31, 2025

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

	TOTAL
ASSETS	
Current Assets	
Bank Accounts	
1006 Central Bank Checking *****0993	24,116.81
1007 Central Bank Checking *****7705	0.00
1008 Central Bank Money Market *****1051	41,158.09
1009 Central Bank Dispatch *****2494	61,457.44
1072 Bill.com Money Out Clearing	0.00
1215 Treasury Bonds	180,124.14
Total Bank Accounts	\$306,856.48
Other Current Assets	
1250 Prepaid Legal Fees	0.00
Total Other Current Assets	\$0.00
Total Current Assets	\$306,856.48
TOTAL ASSETS	\$306,856.48
LIABILITIES AND EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2000 Accounts Payable (A/P)	1,306.95
Total Accounts Payable	\$1,306.95
Credit Cards	
2005 Central Bank Credit Cards	3,852.53
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	3,852.53
2110 Fleet Fuel Card	443.57
Total Credit Cards	\$4,296.10
Other Current Liabilities	
2300 Payroll Taxes and Withholdings	0.00
Total Other Current Liabilities	\$0.00
Total Current Liabilities	\$5,603.05
Total Liabilities	\$5,603.05

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

	TOTAL
Equity	
3005 Retained Earnings	222,723.29
Net Income	78,530.14
Total Equity	\$301,253.43
TOTAL LIABILITIES AND EQUITY	\$306,856.48

Note

LSCV CPAs PC did not perform an audit, review, or compilation engagement of 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
 July 2025

	TOTAL
Income	
4025 Interest Earned	90.27
4030 Miscellaneous Revenue	300.00
4040 Tax Revenue	2,836.01
Total Income	\$3,226.28
GROSS PROFIT	\$3,226.28
Expenses	
6010 Administrative Expenditures	
6010-08 Insurance/Workers Comp	-32.58
6010-10 IT/Computers	229.00
6010-18 Billing Service Fees	0.15
Total 6010 Administrative Expenditures	196.57
6020 Utilities	
6020-06-1 Electricity	749.54
6020-06-2 Internet	196.00
6020-06-3 Propane/Natural Gas	67.57
6020-06-5 Trash Removal	115.11
6020-06-6 Water	18.21
Total 6020 Utilities	1,146.43
6025 Repairs & Maintenance	
6025-02 Building Maintenance	145.00
Total 6025 Repairs & Maintenance	145.00
6040 Legal and Professional Services	
6040-02 Accounting	1,471.00
Total 6040 Legal and Professional Services	1,471.00
6050 Dispatch	
6050-10 Dispatch Phones	293.62
Total 6050 Dispatch	293.62
6060 Operational Expenditures	
6060-02 Clothing & Uniforms	830.76
6060-06 Ops Equipment	477.96
6060-08 Station Supplies	4.04
6060-10 Fuel	443.57
6060-12 Maintenance & Repairs - Apparatus	1,611.95
6060-14 Maintenance & Repairs - Equipment	179.38
6060-16 Training	4.99
Total 6060 Operational Expenditures	3,552.65

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

	TOTAL
6070 Payroll expenses	
6070-05 Service Fees	49.99
6070-06 Salaries & Wages	4,879.70
6070-07 Payroll Taxes	332.64
Total 6070 Payroll expenses	5,262.33
Total Expenses	\$12,067.60
NET OPERATING INCOME	\$ -8,841.32
NET INCOME	\$ -8,841.32

Note

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Western Cass Fire Protection District

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

January - July, 2025

	TOTAL		
	ACTUAL	BUDGET	REMAINING
Income			
4025 Interest Earned	1,449.95		-1,449.95
4030 Miscellaneous Revenue	300.00		-300.00
4040 Tax Revenue	2,836.01		-2,836.01
4045 General Fund Property Taxes			
4045-06 Current	192,243.75	219,439.00	27,195.25
Total 4045 General Fund Property Taxes	192,243.75	219,439.00	27,195.25
4055 Dispatch Fund Property Taxes			
4055-06 Current	22,641.31	25,820.00	3,178.69
Total 4055 Dispatch Fund Property Taxes	22,641.31	25,820.00	3,178.69
Total 4040 Tax Revenue	217,721.07	245,259.00	27,537.93
Total Income	\$219,471.02	\$245,259.00	\$25,787.98
GROSS PROFIT	\$219,471.02	\$245,259.00	\$25,787.98
Expenses			
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	19,431.30	32,000.00	12,568.70
6010-10 IT/Computers	1,513.74	3,500.00	1,986.26
6010-14 Memberships	740.00	350.00	-390.00
6010-16 Office Expense	423.70	1,000.00	576.30
6010-18 Billing Service Fees	112.75	500.00	387.25
Total 6010 Administrative Expenditures	26,047.71	41,850.00	15,802.29
6020 Utilities			
6020-06-1 Electricity	3,324.24	5,600.00	2,275.76
6020-06-2 Internet	1,292.00	1,200.00	-92.00
6020-06-3 Propane/Natural Gas	5,980.82	5,800.00	-180.82
6020-06-4 Telephone Stations	99.24	25.00	-74.24
6020-06-5 Trash Removal	802.54	1,000.00	197.46
6020-06-6 Water	571.87	875.00	303.13
Total 6020 Utilities	12,070.71	14,500.00	2,429.29
6025 Repairs & Maintenance			
6025-01 Grounds Maintenance	18.58	700.00	681.42
6025-02 Building Maintenance	505.82	2,575.00	2,069.18
Total 6025 Repairs & Maintenance	524.40	3,275.00	2,750.60
6030 Human Resources			
6030-04 Employee Relations	715.06	3,500.00	2,784.94
6030-06 Training		200.00	200.00
Total 6030 Human Resources	715.06	3,700.00	2,984.94
6040 Legal and Professional Services			

Western Cass Fire Protection District

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

January - July, 2025

	TOTAL		
	ACTUAL	BUDGET	REMAINING
6040-02 Accounting	7,554.60	10,500.00	2,945.40
6040-04 Consulting/Contractor	2,450.00	4,200.00	1,750.00
6040-06 Legal	4,934.20	12,000.00	7,065.80
6040-08 Medical Director	2,500.00	3,600.00	1,100.00
Total 6040 Legal and Professional Services	17,438.80	30,300.00	12,861.20
6050 Dispatch			
6050-02 Software Applications	1,595.40	7,000.00	5,404.60
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	1,679.97	3,600.00	1,920.03
Total 6050 Dispatch	6,407.37	13,100.00	6,692.63
6060 Operational Expenditures			
6060-02 Clothing & Uniforms	4,546.31	4,000.00	-546.31
6060-06 Ops Equipment	7,992.74	10,000.00	2,007.26
6060-08 Station Supplies	1,717.99	1,500.00	-217.99
6060-10 Fuel	3,543.10	5,000.00	1,456.90
6060-12 Maintenance & Repairs - Apparatus	12,712.03	15,000.00	2,287.97
6060-14 Maintenance & Repairs - Equipment	3,588.82	5,000.00	1,411.18
6060-16 Training	2,512.62	5,000.00	2,487.38
6060-17 Travel	377.96	500.00	122.04
6060-18 Apparatus		115,000.00	115,000.00
Total 6060 Operational Expenditures	36,991.57	161,000.00	124,008.43
6070 Payroll expenses			
6070-05 Service Fees	530.06	200.00	-330.06
6070-06 Salaries & Wages	37,779.70	67,200.00	29,420.30
6070-07 Payroll Taxes	3,565.50	3,414.00	-151.50
Total 6070 Payroll expenses	41,875.26	70,814.00	28,938.74
Total Expenses	\$142,070.88	\$338,539.00	\$196,468.12
NET OPERATING INCOME	\$77,400.14	\$ -93,280.00	\$ -170,680.14
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	\$78,530.14	\$ -102,280.00	\$ -180,810.14

Western Cass Fire Protection District

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

January - July, 2025

Note

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Western Cass Fire Protection District

January 1 - July 15, 2025

Corrected transactions/account assignments

previous	Accts	Date	Name	Amount
	6010-16 Office Expense			
6060-06	6010-16	1/21/2025	Amazon Marketplace	\$44.64
6060-06	6010-16	4/1/2025	Amazon Marketplace	\$77.98
6060-06	6010-16	4/12/2025	Amazon Marketplace	\$217.08
	6025-01 Grounds Maintenance			
6060-06	6025-01	6/24/2025	Amazon Marketplace	\$18.58
	6030-04 Employee Relations			
6060-08	6030-04	6/16/2025	Sams Club	\$112.05
6060-10	6030-04	2/7/2025	Casey's	\$33.92
6060-10	6030-04	3/12/2025	Sunoco	\$24.09
	6050-02 Software Applications			
6060-06	6050-02	1/13/2025	Amazon Marketplace	\$35.40
	6060-06 Ops Equipment			
6025-02	6060-06	1/9/2025	The Home Depot	\$179
6060-08	6060-06	6/20/2025	Vohs Pharmacy	\$213.83
	6060-08 Station Supplies			
6025-02	6060-08	1/14/2025	The Home Depot	\$89.22
6025-02	6060-08	1/29/2025	The Home Depot	\$215.53
6060-06	6060-08	2/19/2025	Sams Club	\$176.79
6060-06	6060-08	2/19/2025	Sams Club	\$29.91
6060-06	6060-08	6/23/2025	Amazon Marketplace	\$13.99
	6060-10 Fuel			
6060-06	6010-10	2/18/2025	Amazon Marketplace	\$33.84
6060-06	6010-10	3/12/2025	Amazon Marketplace	\$331.55
6060-06	6010-10	3/12/2025	Amazon Marketplace	\$208.90
6060-06	6010-10	3/12/2025	Amazon Marketplace	\$84.96
6060-06	6010-10	3/12/2025	Amazon Marketplace	\$38.99
	6060-12 Maintenance & Repairs - Apparatus			
6060-14	6060-12	5/22/2025	Harbor Freight	\$956.98
6060-14	6060-12	6/10/2025	Waterous Company	\$808.88
6060-06	6060-12	4/1/2025	Amazon Marketplace	\$15.75
6060-06	6060-12	4/17/2025	Sonetics Corporation	\$537.58
6060-06	6060-12	6/5/2025	O'Reilly's	\$84.79
6060-06	6060-12	6/9/2025	Dewayne's Automotive	\$566.80
6060-06	6060-12	6/23/2025	Amazon Marketplace	\$22.80
6025-02	6060-12	1/28/2025	Family Center	\$20.25
6025-02	6060-12	5/23/2025	Bomgaars	\$53.55
	6060-14 Maintenance & Repairs - Equipment			
6060-06	6060-14	5/27/2025	Airgas refund	(\$227.26)
6025-02	6060-14	2/19/2025	The Home Depot	\$29.98
6060-12	6060-14	5/23/2025	O'Reilly's	\$39.78