

WCFPD Treasurer's Report – 10.15.25

September 2025:

1 – 2025 revenues from Cass County Collector:

- General Fund \$196,136.26
- Dispatch Fund \$23,050.58

2 – Account Balances (as of 10.15.25):

- Operating Acct \$11,861.59
- Dispatch Acct \$61,615.03
- Money Market \$44,772.69
 - interest applied \$86.95 (year to date \$1,661.80)
 - Accounts in Central Bank are insured via FDIC up to \$250,000

- Treasury Notes:
 - \$40,000.00 4.132% matures 11/30/25
 - Treasury Notes are fully insured

3 – Additional Information:

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WESTERN CASS FIRE PROTECTION DISTRICT
FINANCIAL STATEMENTS

FOR THE MONTH AND NINE MONTHS ENDED
SEPTEMBER 30, 2025

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

	TOTAL
ASSETS	
Current Assets	
Bank Accounts	
1006 Central Bank Checking *****0993	19,324.02
1008 Central Bank Money Market *****1051	44,772.69
1009 Central Bank Dispatch *****2494	61,615.03
1215 Treasury Bonds	36,691.39
Total Bank Accounts	\$162,403.13
Total Current Assets	\$162,403.13
TOTAL ASSETS	\$162,403.13
LIABILITIES AND EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2000 Accounts Payable (A/P)	2,220.79
Total Accounts Payable	\$2,220.79
Credit Cards	
2005 Central Bank Credit Cards	2,401.06
2110 Fleet Fuel Card	419.94
Total Credit Cards	\$2,821.00
Total Current Liabilities	\$5,041.79
Total Liabilities	\$5,041.79
Equity	
3005 Retained Earnings	222,723.29
Net Income	-65,361.95
Total Equity	\$157,361.34
TOTAL LIABILITIES AND EQUITY	\$162,403.13

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
September 2025

	TOTAL
Income	
4025 Interest Earned	86.95
4040 Tax Revenue	849.30
Total Income	\$936.25
GROSS PROFIT	\$936.25
Expenses	
6010 Administrative Expenditures	
6010-02 Advertising and Publicity	353.39
6010-10 IT/Computers	116.50
6010-18 Billing Service Fees	0.15
Total 6010 Administrative Expenditures	470.04
6020 Utilities	
6020-06-1 Electricity	810.16
6020-06-2 Internet	28.94
6020-06-3 Propane/Natural Gas	66.72
6020-06-5 Trash Removal	115.05
6020-06-6 Water	18.21
Total 6020 Utilities	1,039.08
6040 Legal and Professional Services	
6040-02 Accounting	73.99
6040-04 Consulting/Contractor	350.00
Total 6040 Legal and Professional Services	423.99
6050 Dispatch	
6050-02 Software Applications	277.50
6050-10 Dispatch Phones	293.61
Total 6050 Dispatch	571.11
6060 Operational Expenditures	
6060-06 Ops Equipment	95.99
6060-08 Station Supplies	16.85
6060-10 Fuel	419.94
6060-14 Maintenance & Repairs - Equipment	179.38
6060-16 Training	325.69
Total 6060 Operational Expenditures	1,037.85
6070 Payroll expenses	
6070-05 Service Fees	49.99
6070-06 Salaries & Wages	5,600.00
6070-07 Payroll Taxes	436.80
Total 6070 Payroll expenses	6,086.79
Total Expenses	\$9,628.86
NET OPERATING INCOME	\$ -8,692.61
NET INCOME	\$ -8,692.61

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Western Cass Fire Protection District

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

January - December 2025

	TOTAL		
	ACTUAL	BUDGET	REMAINING
Income			
4025 Interest Earned	1,661.80		-1,661.80
4030 Miscellaneous Revenue	300.00		-300.00
4040 Tax Revenue	4,615.25		-4,615.25
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	219,500.31	245,259.00	25,758.69
Total Income	\$221,462.11	\$245,259.00	\$23,796.89
GROSS PROFIT	\$221,462.11	\$245,259.00	\$23,796.89
Expenses			
6010 Administrative Expenditures			
6010-02 Advertising and Publicity	379.27	700.00	320.73
6010-04 Training		300.00	300.00
6010-05 Travel		300.00	300.00
6010-06 Elections	3,800.34	3,900.00	99.66
6010-08 Insurance/Workers Comp	26,144.30	34,400.00	8,255.70
6010-10 IT/Computers	1,634.24	3,500.00	1,865.76
6010-14 Memberships	740.00	750.00	10.00
6010-16 Office Expense	423.70	1,000.00	576.30
6010-18 Billing Service Fees	143.05	500.00	356.95
Total 6010 Administrative Expenditures	33,264.90	45,350.00	12,085.10
6020 Utilities			
6020-06-1 Electricity	4,972.21	5,600.00	627.79
6020-06-2 Internet	1,516.94	1,400.00	-116.94
6020-06-3 Propane/Natural Gas	6,115.11	7,300.00	1,184.89
6020-06-4 Telephone Stations	99.24	105.00	5.76
6020-06-5 Trash Removal	1,032.96	1,000.00	-32.96
6020-06-6 Water	769.47	875.00	105.53
Total 6020 Utilities	14,505.93	16,280.00	1,774.07
6025 Repairs & Maintenance			
6025-01 Grounds Maintenance	18.58	700.00	681.42
6025-02 Building Maintenance	580.82	2,575.00	1,994.18
Total 6025 Repairs & Maintenance	599.40	3,275.00	2,675.60
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 - December 2025

	TOTAL		
	ACTUAL	BUDGET	REMAINING
6040-02 Accounting	8,567.68	12,000.00	3,432.32
6040-04 Consulting/Contractor	3,500.00	4,200.00	700.00
6040-06 Legal	4,934.20	12,000.00	7,065.80
6040-08 Medical Director	2,500.00	3,000.00	500.00
Total 6040 Legal and Professional Services	19,501.88	31,200.00	11,698.12
6050 Dispatch			
6050-02 Software Applications	1,872.90	7,000.00	5,127.10
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	3,200.00	68.00
6050-10 Dispatch Phones	2,267.19	3,600.00	1,332.81
Total 6050 Dispatch	7,272.09	14,800.00	7,527.91
6060 Operational Expenditures			
6060-02 Clothing & Uniforms	4,546.31	4,600.00	53.69
6060-06 Ops Equipment	9,713.31	10,000.00	286.69
6060-08 Station Supplies	1,744.71	2,000.00	255.29
6060-10 Fuel	4,721.07	5,000.00	278.93
6060-12 Maintenance & Repairs - Apparatus	14,576.60	15,000.00	423.40
6060-14 Maintenance & Repairs - Equipment	4,649.63	5,000.00	350.37
6060-16 Training	2,843.30	5,000.00	2,156.70
6060-17 Travel	1,116.83	500.00	-616.83
6060-18 Apparatus	115,000.00	115,000.00	0.00
Total 6060 Operational Expenditures	158,911.76	162,100.00	3,188.24
6070 Payroll expenses			
6070-05 Service Fees	630.04	800.00	169.96
6070-06 Salaries & Wages	48,300.00	67,200.00	18,900.00
6070-07 Payroll Taxes	4,773.00	6,014.00	1,241.00
Total 6070 Payroll expenses	53,703.04	74,014.00	20,310.96
Total Expenses	\$288,474.06	\$350,719.00	\$62,244.94
NET OPERATING INCOME	\$ -67,011.95	\$ -105,460.00	\$ -38,448.05
Other Expenses			
8050 Loss/Gain on Asset Disposal	-1,130.00		1,130.00
8500 Capital Outlay			
8500-01 Capital Outlay - Apparatus		0.00	0.00
8500-02 Capital Outlay - Equipment		3,000.00	3,000.00
Total 8500 Capital Outlay		3,000.00	3,000.00
Total Other Expenses	\$ -1,130.00	\$3,000.00	\$4,130.00
NET OTHER INCOME	\$1,130.00	\$ -3,000.00	\$ -4,130.00
NET INCOME	\$ -65,881.95	\$ -108,460.00	\$ -42,578.05

Western Cass Fire Protection District

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

January - December 2025

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