

WCFPD Treasurer's Report – 11.19.25

October 2025:

1 – 2025 revenues from Cass County Collector:

- General Fund \$196,735.26
- Dispatch Fund \$23,120.98

2 – Account Balances (as of 10.15.25):

- Operating Acct \$11,885.10
- Dispatch Acct \$61,615.03
- Money Market \$22,854.55
 - interest applied \$86.95 (year to date \$1,743.66)
 - 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:

- na

WESTERN CASS FIRE PROTECTION DISTRICT
FINANCIAL STATEMENTS

FOR THE MONTH AND TEN MONTHS ENDED
OCTOBER 31, 2025

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

	TOTAL
ASSETS	
Current Assets	
Bank Accounts	
1006 Central Bank Checking *****0993	22,033.19
1007 Central Bank Checking *****7705	0.00
1008 Central Bank Money Market *****1051	32,854.55
1009 Central Bank Dispatch *****2494	61,615.03
1072 Bill.com Money Out Clearing	0.00
1215 Treasury Bonds	36,691.39
Total Bank Accounts	\$153,194.16
Other Current Assets	
1250 Prepaid Legal Fees	0.00
Total Other Current Assets	\$0.00
Total Current Assets	\$153,194.16
TOTAL ASSETS	\$153,194.16
LIABILITIES AND EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2000 Accounts Payable (A/P)	9,360.73
Total Accounts Payable	\$9,360.73
Credit Cards	
2005 Central Bank Credit Cards	2,989.05
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	2,989.05
2110 Fleet Fuel Card	334.83
Total Credit Cards	\$3,323.88
Other Current Liabilities	
2300 Payroll Taxes and Withholdings	0.00
Total Other Current Liabilities	\$0.00
Total Current Liabilities	\$12,684.61
Total Liabilities	\$12,684.61
TOTAL	
Equity	
3005 Retained Earnings	222,723.29
Net Income	-82,213.74
Total Equity	\$140,509.55
TOTAL LIABILITIES AND EQUITY	\$153,194.16

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
 October 2025

	TOTAL
Income	
4025 Interest Earned	81.86
4030 Miscellaneous Revenue	1,000.00
4040 Tax Revenue	238.37
Total Income	\$1,320.23
GROSS PROFIT	\$1,320.23
Expenses	
6010 Administrative Expenditures	
6010-02 Advertising and Publicity	51.90
6010-08 Insurance/Workers Comp	520.00
6010-10 IT/Computers	229.00
6010-16 Office Expense	18.10
6010-18 Billing Service Fees	0.15
Total 6010 Administrative Expenditures	819.15
6020 Utilities	
6020-06-1 Electricity	627.67
6020-06-3 Propane/Natural Gas	67.57
6020-06-5 Trash Removal	56.93
6020-06-6 Water	94.25
Total 6020 Utilities	846.42
6030 Human Resources	
6030-04 Employee Relations	859.00
Total 6030 Human Resources	859.00
6040 Legal and Professional Services	
6040-02 Accounting	175.57
6040-04 Consulting/Contractor	350.00
Total 6040 Legal and Professional Services	525.57
6050 Dispatch	
6050-02 Software Applications	7,690.00
6050-10 Dispatch Phones	293.61
Total 6050 Dispatch	7,983.61
6060 Operational Expenditures	
6060-06 Ops Equipment	-107.81
6060-08 Station Supplies	106.81
6060-10 Fuel	334.83
6060-12 Maintenance & Repairs - Apparatus	74.56
6060-14 Maintenance & Repairs - Equipment	-359.62
6060-16 Training	4.99
Total 6060 Operational Expenditures	53.76
6070 Payroll expenses	
6070-05 Service Fees	49.99
6070-06 Salaries & Wages	6,238.95
6070-07 Payroll Taxes	709.49
Total 6070 Payroll expenses	6,998.43
Total Expenses	\$18,085.94
NET OPERATING INCOME	\$-16,765.71
NET INCOME	\$-16,765.71

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

	TOTAL
Income	\$1,320.23
GROSS PROFIT	\$1,320.23
Expenses	
6010 Administrative Expenditures	819.15
6020 Utilities	846.42
6030 Human Resources	859.00
6040 Legal and Professional Services	525.57
6050 Dispatch	7,983.61
6060 Operational Expenditures	53.76
6070 Payroll expenses	6,998.43
Total Expenses	\$18,085.94
NET OPERATING INCOME	\$-16,765.71
NET INCOME	\$-16,765.71

Western Cass Fire Protection District
Budget vs. Actuals: Board Approved 2025 - FY25 P&L
January - October, 2025

	TOTAL		
	ACTUAL	BUDGET	REMAINING
Income	\$222,782.34	\$245,259.00	\$22,476.66
GROSS PROFIT	\$222,782.34	\$245,259.00	\$22,476.66
Expenses			
6010 Administrative Expenditures	33,648.05	45,350.00	11,701.95
6020 Utilities	15,423.43	16,280.00	856.57
6025 Repairs & Maintenance	599.40	3,275.00	2,675.60
6030 Human Resources	1,574.06	3,700.00	2,125.94
6040 Legal and Professional Services	20,027.45	31,200.00	11,172.55
6050 Dispatch	15,255.70	14,800.00	-455.70
6060 Operational Expenditures	158,896.52	162,100.00	3,203.48
6070 Payroll expenses	60,701.47	74,014.00	13,312.53
Total Expenses	\$306,126.08	\$350,719.00	\$44,592.92
NET OPERATING INCOME	\$-83,343.74	\$-105,460.00	\$-22,116.26
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	\$-82,213.74	\$-108,460.00	\$-26,246.26

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.