

## WCFPD Treasurer's Report – 12.16.25

### November 2025:

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

- General Fund           \$225,210.52
- Dispatch Fund         \$26,467.48

#### 2 – Account Balances (as of 10.15.25):

- Operating Acct        \$34,437.30
- Dispatch Acct         \$65,057.00
- Money Market         \$80,036.73
  - interest applied \$49.05           (year to date \$1,792.71)
  - Accounts in Central Bank are insured via FDIC up to \$250,000

- Treasury Notes:

    Matured 11/30/25, deposited into Money Market Account on 12/03/25  
    \$40,000.00 principle, \$575.10 interest  
    Treasury Notes are fully insured

#### 3 – Additional Information:

- Sale of old Tanker \$30,000.00, deposited into Money Market Account on 12/11/25

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

	TOTAL
<b>ASSETS</b>	
Current Assets	
Bank Accounts	
1006 Central Bank Checking *****0993	6,533.72
1008 Central Bank Money Market *****1051	22,903.60
1009 Central Bank Dispatch *****2494	61,615.03
1215 Treasury Bonds	36,691.39
<b>Total Bank Accounts</b>	<b>\$127,743.74</b>
<b>Total Current Assets</b>	<b>\$127,743.74</b>
<b>TOTAL ASSETS</b>	<b>\$127,743.74</b>
<b>LIABILITIES AND EQUITY</b>	
Liabilities	
Current Liabilities	
Accounts Payable	
2000 Accounts Payable (A/P)	6,500.00
<b>Total Accounts Payable</b>	<b>\$6,500.00</b>
Credit Cards	
2005 Central Bank Credit Cards	2,277.89
2110 Fleet Fuel Card	435.38
<b>Total Credit Cards</b>	<b>\$2,713.27</b>
<b>Total Current Liabilities</b>	<b>\$9,213.27</b>
<b>Total Liabilities</b>	<b>\$9,213.27</b>
Equity	
3005 Retained Earnings	222,723.29
Net Income	-104,192.82
<b>Total Equity</b>	<b>\$118,530.47</b>
<b>TOTAL LIABILITIES AND EQUITY</b>	<b>\$127,743.74</b>

**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

November 2025

	TOTAL
Income	
4025 Interest Earned	49.05
4040 Tax Revenue	669.38
<b>Total Income</b>	<b>\$718.43</b>
GROSS PROFIT	<b>\$718.43</b>
Expenses	
6010 Administrative Expenditures	
6010-08 Insurance/Workers Comp	9,603.00
6010-10 IT/Computers	4.00
6010-16 Office Expense	59.92
6010-18 Billing Service Fees	76.72
<b>Total 6010 Administrative Expenditures</b>	<b>9,743.64</b>
6020 Utilities	
6020-06-1 Electricity	420.14
6020-06-3 Propane/Natural Gas	74.39
6020-06-5 Trash Removal	202.54
6020-06-6 Water	18.21
<b>Total 6020 Utilities</b>	<b>715.28</b>
6025 Repairs & Maintenance	
6025-02 Building Maintenance	75.00
<b>Total 6025 Repairs &amp; Maintenance</b>	<b>75.00</b>
6040 Legal and Professional Services	
6040-02 Accounting	749.00
6040-04 Consulting/Contractor	2,569.00
<b>Total 6040 Legal and Professional Services</b>	<b>3,318.00</b>
6050 Dispatch	
6050-10 Dispatch Phones	293.65
<b>Total 6050 Dispatch</b>	<b>293.65</b>
6060 Operational Expenditures	
6060-02 Clothing & Uniforms	69.21
6060-06 Ops Equipment	309.99
6060-10 Fuel	435.38
6060-12 Maintenance & Repairs - Apparatus	106.20
6060-14 Maintenance & Repairs - Equipment	179.38
6060-16 Training	64.99
<b>Total 6060 Operational Expenditures</b>	<b>1,165.15</b>
6070 Payroll expenses	
6070-05 Service Fees	49.99
6070-06 Salaries & Wages	5,600.00
6070-07 Payroll Taxes	436.80
<b>Total 6070 Payroll expenses</b>	<b>6,086.79</b>
<b>Total Expenses</b>	<b>\$21,397.51</b>
NET OPERATING INCOME	<b>\$ -20,679.08</b>
NET INCOME	<b>\$ -20,679.08</b>

# Western Cass Fire Protection District

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

January - November, 2025

	TOTAL		
	ACTUAL	BUDGET	REMAINING
<b>Income</b>			
4025 Interest Earned	1,792.71		-1,792.71
4030 Miscellaneous Revenue	1,300.00		-1,300.00
4040 Tax Revenue	5,523.00		-5,523.00
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>220,408.06</b>	<b>245,259.00</b>	<b>24,850.94</b>
<b>Total Income</b>	<b>\$223,500.77</b>	<b>\$245,259.00</b>	<b>\$21,758.23</b>
<b>GROSS PROFIT</b>	<b>\$223,500.77</b>	<b>\$245,259.00</b>	<b>\$21,758.23</b>
<b>Expenses</b>			
6010 Administrative Expenditures			
6010-02 Advertising and Publicity	431.17	700.00	268.83
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	35,747.30	34,400.00	-1,347.30
6010-10 IT/Computers	1,867.24	3,500.00	1,632.76
6010-14 Memberships	740.00	750.00	10.00
6010-16 Office Expense	585.72	1,000.00	414.28
6010-18 Billing Service Fees	533.57	500.00	-33.57
<b>Total 6010 Administrative Expenditures</b>	<b>43,705.34</b>	<b>45,350.00</b>	<b>1,644.66</b>
6020 Utilities			
6020-06-1 Electricity	6,020.02	5,600.00	-420.02
6020-06-2 Internet	1,516.94	1,400.00	-116.94
6020-06-3 Propane/Natural Gas	6,257.07	7,300.00	1,042.93
6020-06-4 Telephone Stations	99.24	105.00	5.76
6020-06-5 Trash Removal	1,292.43	1,000.00	-292.43
6020-06-6 Water	953.01	875.00	-78.01
<b>Total 6020 Utilities</b>	<b>16,138.71</b>	<b>16,280.00</b>	<b>141.29</b>
6025 Repairs & Maintenance			
6025-01 Grounds Maintenance	18.58	700.00	681.42
6025-02 Building Maintenance	655.82	2,575.00	1,919.18
<b>Total 6025 Repairs &amp; Maintenance</b>	<b>674.40</b>	<b>3,275.00</b>	<b>2,600.60</b>
6030 Human Resources			
6030-04 Employee Relations	1,574.06	3,500.00	1,925.94
6030-06 Training		200.00	200.00
<b>Total 6030 Human Resources</b>	<b>1,574.06</b>	<b>3,700.00</b>	<b>2,125.94</b>
6040 Legal and Professional Services			

# Western Cass Fire Protection District

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

January - November, 2025

	TOTAL		
	ACTUAL	BUDGET	REMAINING
6040-02 Accounting	10,478.60	12,000.00	1,521.40
6040-04 Consulting/Contractor	6,419.00	4,200.00	-2,219.00
6040-06 Legal	4,934.20	12,000.00	7,065.80
6040-08 Medical Director	2,500.00	3,000.00	500.00
<b>Total 6040 Legal and Professional Services</b>	<b>24,331.80</b>	<b>31,200.00</b>	<b>6,868.20</b>
6050 Dispatch			
6050-02 Software Applications	9,562.90	7,000.00	-2,562.90
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	2,854.45	3,600.00	745.55
<b>Total 6050 Dispatch</b>	<b>15,549.35</b>	<b>14,800.00</b>	<b>-749.35</b>
6060 Operational Expenditures			
6060-02 Clothing & Uniforms	4,615.52	4,600.00	-15.52
6060-06 Ops Equipment	9,864.47	10,000.00	135.53
6060-08 Station Supplies	1,851.52	2,000.00	148.48
6060-10 Fuel	5,491.28	5,000.00	-491.28
6060-12 Maintenance & Repairs - Apparatus	14,769.36	15,000.00	230.64
6060-14 Maintenance & Repairs - Equipment	4,469.39	5,000.00	530.61
6060-16 Training	2,913.28	5,000.00	2,086.72
6060-17 Travel	1,116.83	500.00	-616.83
6060-18 Apparatus	115,000.00	115,000.00	0.00
<b>Total 6060 Operational Expenditures</b>	<b>160,091.65</b>	<b>162,100.00</b>	<b>2,008.35</b>
6070 Payroll expenses			
6070-05 Service Fees	700.04	800.00	99.96
6070-06 Salaries & Wages	60,138.95	67,200.00	7,061.05
6070-07 Payroll Taxes	5,919.29	6,014.00	94.71
<b>Total 6070 Payroll expenses</b>	<b>66,758.28</b>	<b>74,014.00</b>	<b>7,255.72</b>
<b>Total Expenses</b>	<b>\$328,823.59</b>	<b>\$350,719.00</b>	<b>\$21,895.41</b>
NET OPERATING INCOME	<b>\$ -105,322.82</b>	<b>\$ -105,460.00</b>	<b>\$ -137.18</b>
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
<b>Total 8500 Capital Outlay</b>		<b>3,000.00</b>	<b>3,000.00</b>
<b>Total Other Expenses</b>	<b>\$ -1,130.00</b>	<b>\$3,000.00</b>	<b>\$4,130.00</b>
NET OTHER INCOME	<b>\$1,130.00</b>	<b>\$ -3,000.00</b>	<b>\$ -4,130.00</b>
NET INCOME	<b>\$ -104,192.82</b>	<b>\$ -108,460.00</b>	<b>\$ -4,267.18</b>