

WCFPD Treasurer's Report – 01.20.26 rev 01/21/26

December 2025:

1 – 2025 revenues from Cass County Collector:

- General Fund \$225,656.44
- Dispatch Fund \$26,519.89

2 – Account Balances (as of 01.20.26):

- Operating Acct \$34,140.26
- Dispatch Acct \$55,690.82
- Money Market \$289,586.10
 - interest applied \$130.78 (year to date \$1,923.49)
 - 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 December 31, 2025

	TOTAL
ASSETS	
Current Assets	
Bank Accounts	
1006 Central Bank Checking *****0993	31,452.25
1008 Central Bank Money Market *****1051	80,167.51
1009 Central Bank Dispatch *****2494	65,057.00
Total Bank Accounts	\$176,676.76
Total Current Assets	\$176,676.76
TOTAL ASSETS	\$176,676.76
LIABILITIES AND EQUITY	
Liabilities	
Current Liabilities	
Credit Cards	
2005 Central Bank Credit Cards	2,265.32
2110 Fleet Fuel Card	422.14
Total Credit Cards	\$2,687.46
Total Current Liabilities	\$2,687.46
Total Liabilities	\$2,687.46
Equity	
3005 Retained Earnings	222,723.29
Net Income	-48,733.99
Total Equity	\$173,989.30
TOTAL LIABILITIES AND EQUITY	\$176,676.76

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
December 2025

	TOTAL
Income	
4025 Interest Earned	4,014.49
4040 Tax Revenue	-5,490.41
4045 General Fund Property Taxes	
4045-06 Current	33,580.95
Total 4045 General Fund Property Taxes	33,580.95
4055 Dispatch Fund Property Taxes	
4055-06 Current	3,731.22
Total 4055 Dispatch Fund Property Taxes	3,731.22
Total 4040 Tax Revenue	31,821.76
Total Income	\$35,836.25
GROSS PROFIT	
	\$35,836.25
Expenses	
6010 Administrative Expenditures	
6010-02 Advertising and Publicity	22.11
6010-10 IT/Computers	240.54
6010-18 Billing Service Fees	0.15
Total 6010 Administrative Expenditures	262.80
6020 Utilities	
6020-06-1 Electricity	480.18
6020-06-3 Propane/Natural Gas	153.96
6020-06-5 Trash Removal	130.00
6020-06-6 Water	44.07
Total 6020 Utilities	808.21
6040 Legal and Professional Services	
6040-02 Accounting	115.00
6040-04 Consulting/Contractor	350.00
6040-06 Legal	2,375.00
Total 6040 Legal and Professional Services	2,840.00
6050 Dispatch	
6050-10 Dispatch Phones	293.65
Total 6050 Dispatch	293.65
6060 Operational Expenditures	
6060-02 Clothing & Uniforms	785.71
6060-06 Ops Equipment	-1,173.51
6060-08 Station Supplies	515.07
6060-10 Fuel	422.14

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

	TOTAL
6060-12 Maintenance & Repairs - Apparatus	83.72
6060-14 Maintenance & Repairs - Equipment	200.27
6060-16 Training	54.99
Total 6060 Operational Expenditures	888.39
6070 Payroll expenses	
6070-05 Service Fees	829.38
6070-06 Salaries & Wages	4,261.05
6070-07 Payroll Taxes	242.81
Total 6070 Payroll expenses	5,333.24
Total Expenses	\$10,426.29
NET OPERATING INCOME	\$25,409.96
Other Income	
4070 Insurance Proceeds	370.00
4080 Sale of Assets	30,000.00
Total Other Income	\$30,370.00
NET OTHER INCOME	\$30,370.00
NET INCOME	\$55,779.96

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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	5,807.20		-5,807.20
4030 Miscellaneous Revenue	1,300.00		-1,300.00
4040 Tax Revenue	0.00		0.00
4045 General Fund Property Taxes			
4045-06 Current	225,824.70	219,439.00	-6,385.70
Total 4045 General Fund Property Taxes	225,824.70	219,439.00	-6,385.70
4055 Dispatch Fund Property Taxes			
4055-06 Current	26,372.53	25,820.00	-552.53
Total 4055 Dispatch Fund Property Taxes	26,372.53	25,820.00	-552.53
Total 4040 Tax Revenue	252,197.23	245,259.00	-6,938.23
Total Income	\$259,304.43	\$245,259.00	\$ -14,045.43
GROSS PROFIT	\$259,304.43	\$245,259.00	\$ -14,045.43
Expenses			
6010 Administrative Expenditures			
6010-02 Advertising and Publicity	453.28	700.00	246.72
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	2,107.78	3,500.00	1,392.22
6010-14 Memberships	740.00	750.00	10.00
6010-16 Office Expense	837.72	1,000.00	162.28
6010-18 Billing Service Fees	533.72	500.00	-33.72
Total 6010 Administrative Expenditures	44,220.14	45,350.00	1,129.86
6020 Utilities			
6020-06-1 Electricity	6,500.20	5,600.00	-900.20
6020-06-2 Internet	1,516.94	1,400.00	-116.94
6020-06-3 Propane/Natural Gas	6,411.03	7,300.00	888.97
6020-06-4 Telephone Stations	99.24	105.00	5.76
6020-06-5 Trash Removal	1,422.43	1,000.00	-422.43
6020-06-6 Water	1,066.21	875.00	-191.21
Total 6020 Utilities	17,016.05	16,280.00	-736.05
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
Total 6025 Repairs & Maintenance	674.40	3,275.00	2,600.60
6030 Human Resources			
6030-04 Employee Relations	1,574.06	3,500.00	1,925.94
6030-06 Training		200.00	200.00
Total 6030 Human Resources	1,574.06	3,700.00	2,125.94
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	10,593.60	12,000.00	1,406.40
6040-04 Consulting/Contractor	6,769.00	4,200.00	-2,569.00
6040-06 Legal	7,309.20	12,000.00	4,690.80
6040-08 Medical Director	2,500.00	3,000.00	500.00
Total 6040 Legal and Professional Services	27,171.80	31,200.00	4,028.20
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	3,148.10	3,600.00	451.90
Total 6050 Dispatch	15,843.00	14,800.00	-1,043.00
6060 Operational Expenditures			
6060-02 Clothing & Uniforms	5,401.23	4,600.00	-801.23
6060-06 Ops Equipment	8,690.96	10,000.00	1,309.04
6060-08 Station Supplies	2,366.59	2,000.00	-366.59
6060-10 Fuel	5,913.42	5,000.00	-913.42
6060-12 Maintenance & Repairs - Apparatus	14,853.08	15,000.00	146.92
6060-14 Maintenance & Repairs - Equipment	4,669.66	5,000.00	330.34
6060-16 Training	2,968.27	5,000.00	2,031.73
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	160,980.04	162,100.00	1,119.96
6070 Payroll expenses			
6070-05 Service Fees	1,496.83	800.00	-696.83
6070-06 Salaries & Wages	64,400.00	67,200.00	2,800.00
6070-07 Payroll Taxes	6,162.10	6,014.00	-148.10
Total 6070 Payroll expenses	72,058.93	74,014.00	1,955.07
Total Expenses	\$339,538.42	\$350,719.00	\$11,180.58
NET OPERATING INCOME	\$-80,233.99	\$-105,460.00	\$-25,226.01
Other Income			
4070 Insurance Proceeds	370.00		-370.00
4080 Sale of Assets	30,000.00		-30,000.00
Total Other Income	\$30,370.00	\$0.00	\$-30,370.00
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

Western Cass Fire Protection District

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

January - December 2025

		TOTAL	
	ACTUAL	BUDGET	REMAINING
NET OTHER INCOME	\$31,500.00	\$-3,000.00	\$-34,500.00
NET INCOME	\$-48,733.99	\$-108,460.00	\$-59,726.01

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