WCFPD Treasurer's Report – 04.14.26

March 2026:

1 – 2026 revenues from Cass County Collector:

- General Fund $195,913.05
- Dispatch Fund $23,243.26

2 – Account Balances (as of 04.14.26):

- Operating Acct $31,396.77
- Dispatch Acct $78,741.07
- Money Market $122,353.24
    - interest applied $290.69 (year to date $973.70)
    - Accounts in Central Bank are insured via FDIC up to $250,000

- Treasury Notes:

  2026 Treasury Note purchased 2/18/26, $115,156.31

  Treasury Notes are fully insured

3 – Additional Information:

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Western Cass Fire Protection District

Statement of Assets & Liabilities - Modified Cash Basis

As of March 31, 2026

	TOTAL
ASSETS	
Current Assets	
Bank Accounts	
1006 Central Bank Checking *****0993	9,194.75
1008 Central Bank Money Market *****1051	152,353.24
1009 Central Bank Dispatch *****2494	78,741.07
1215 Treasury Bonds	115,156.31
Total Bank Accounts	**$355,445.37**
Total Current Assets	**$355,445.37**
TOTAL ASSETS	**$355,445.37**
LIABILITIES AND EQUITY	
Liabilities	
Current Liabilities	
Credit Cards	
2005 Central Bank Credit Cards	9,355.12
2110 Fleet Fuel Card	355.11
Total Credit Cards	**$9,710.23**
Total Current Liabilities	**$9,710.23**
Total Liabilities	**$9,710.23**
Equity	
3005 Retained Earnings	173,989.30
Net Income	171,745.84
Total Equity	**$345,735.14**
TOTAL LIABILITIES AND EQUITY	**$355,445.37**

Note
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Western Cass Fire Protection District

Statement of Revenue & Expenses - Modified Cash Basis

March 2026

	TOTAL
Income	
4025 Interest Earned	290.69
4040 Tax Revenue	0.00
4045 General Fund Property Taxes	
4045-06 Current	1,453.98
Total 4045 General Fund Property Taxes	**1,453.98**
4055 Dispatch Fund Property Taxes	
4055-06 Current	161.55
Total 4055 Dispatch Fund Property Taxes	**161.55**
Total 4040 Tax Revenue	**1,615.53**
Total Income	**$1,906.22**
GROSS PROFIT	**$1,906.22**
Expenses	
6010 Administrative Expenditures	
6010-05 Travel	91.59
6010-08 Insurance/Workers Comp	75.00
6010-10 IT/Computers	240.54
6010-16 Office Expense	87.00
6010-18 Billing Service Fees	72.00
Total 6010 Administrative Expenditures	**566.13**
6020 Utilities	
6020-06-1 Electricity	435.72
6020-06-3 Propane/Natural Gas	1,156.61
6020-06-5 Trash Removal	133.21
6020-06-6 Water	88.99
Total 6020 Utilities	**1,814.53**
6025 Repairs & Maintenance	
6025-02 Building Maintenance	517.81
Total 6025 Repairs & Maintenance	**517.81**
6040 Legal and Professional Services	
6040-02 Accounting	765.00
6040-04 Consulting/Contractor	350.00
Total 6040 Legal and Professional Services	**1,115.00**
6050 Dispatch	
6050-08 Service Fees	2,508.00
6050-10 Dispatch Phones	297.21
Total 6050 Dispatch	**2,805.21**
6060 Operational Expenditures	
6060-02 Clothing & Uniforms	162.50
6060-06 Ops Equipment	1,057.59
6060-10 Fuel	355.11
6060-12 Maintenance & Repairs - Apparatus	682.90
6060-18 Apparatus	634.90

Western Cass Fire Protection District

Statement of Revenue & Expenses - Modified Cash Basis

March 2026

	TOTAL
Total 6060 Operational Expenditures	**2,893.00**
6070 Payroll expenses	
6070-05 Service Fees	49.99
6070-06 Salaries & Wages	5,600.00
6070-07 Payroll Taxes	445.20
Total 6070 Payroll expenses	**6,095.19**
Total Expenses	**$15,806.87**
NET OPERATING INCOME	**$ -13,900.65**
Other Expenses	
8098 Ask The Accountant	0.00
Total Other Expenses	**$0.00**
NET OTHER INCOME	**$0.00**
NET INCOME	**$ -13,900.65**

Note
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Western Cass Fire Protection District

Budget vs. Actuals: Board Approved 2026 - FY26 P&L

January - March, 2026

	TOTAL		
	ACTUAL	BUDGET	REMAINING
Income			
4025 Interest Earned	973.70		-973.70
4040 Tax Revenue	0.00		0.00
4045 General Fund Property Taxes			
4045-06 Current	195,524.42		-195,524.42
Total 4045 General Fund Property Taxes	**195,524.42**		**-195,524.42**
4055 Dispatch Fund Property Taxes			
4055-06 Current	21,724.94		-21,724.94
Total 4055 Dispatch Fund Property Taxes	**21,724.94**		**-21,724.94**
Total 4040 Tax Revenue	**217,249.36**		**-217,249.36**
Total Income	**$218,223.06**	**$0.00**	**$ -218,223.06**
GROSS PROFIT	**$218,223.06**	**$0.00**	**$ -218,223.06**
Expenses			
6010 Administrative Expenditures			
6010-02 Advertising and Publicity		500.00	500.00
6010-04 Training		300.00	300.00
6010-05 Travel	91.59	300.00	208.41
6010-06 Elections		3,900.00	3,900.00
6010-08 Insurance/Workers Comp	689.60	34,500.00	33,810.40
6010-10 IT/Computers	367.11	2,500.00	2,132.89
6010-14 Memberships	190.00	400.00	210.00
6010-16 Office Expense	131.56	800.00	668.44
6010-18 Billing Service Fees	222.12	250.00	27.88
Total 6010 Administrative Expenditures	**1,691.98**	**43,450.00**	**41,758.02**
6020 Utilities	42.40		-42.40
6020-06-1 Electricity	1,207.80	6,150.00	4,942.20
6020-06-2 Internet		275.00	275.00
6020-06-3 Propane/Natural Gas	2,030.12	7,300.00	5,269.88
6020-06-4 Telephone Stations		50.00	50.00
6020-06-5 Trash Removal	457.79	1,369.00	911.21
6020-06-6 Water	181.69	1,100.00	918.31
Total 6020 Utilities	**3,919.80**	**16,244.00**	**12,324.20**
6025 Repairs & Maintenance			
6025-01 Grounds Maintenance		700.00	700.00
6025-02 Building Maintenance	782.26	2,575.00	1,792.74
Total 6025 Repairs & Maintenance	**782.26**	**3,275.00**	**2,492.74**
6030 Human Resources			
6030-04 Employee Relations	34.52	3,500.00	3,465.48
6030-06 Training		50.00	50.00
Total 6030 Human Resources	**34.52**	**3,550.00**	**3,515.48**
6040 Legal and Professional Services			
6040-02 Accounting	2,945.00	12,000.00	9,055.00

Western Cass Fire Protection District

Budget vs. Actuals: Board Approved 2026 - FY26 P&L

January - March, 2026

	TOTAL		
	ACTUAL	BUDGET	REMAINING
6040-04 Consulting/Contractor	1,050.00	4,200.00	3,150.00
6040-06 Legal	216.25	12,000.00	11,783.75
6040-08 Medical Director		2,500.00	2,500.00
Total 6040 Legal and Professional Services	**4,211.25**	**30,700.00**	**26,488.75**
6050 Dispatch			
6050-02 Software Applications		9,584.00	9,584.00
6050-04 IT, Tablets & Computers		1,000.00	1,000.00
6050-06 Radios	3,275.00	36,803.88	33,528.88
6050-08 Service Fees	2,508.00	6,500.00	3,992.00
6050-10 Dispatch Phones	891.64	5,350.00	4,458.36
Total 6050 Dispatch	**6,674.64**	**59,237.88**	**52,563.24**
6060 Operational Expenditures			
6060-02 Clothing & Uniforms	3,338.00	4,000.00	662.00
6060-06 Ops Equipment	6,054.23	9,000.00	2,945.77
6060-08 Station Supplies	543.97	2,500.00	1,956.03
6060-10 Fuel	1,318.28	6,000.00	4,681.72
6060-12 Maintenance & Repairs - Apparatus	668.00	15,000.00	14,332.00
6060-14 Maintenance & Repairs - Equipment	289.46	5,000.00	4,710.54
6060-16 Training	4.99	2,500.00	2,495.01
6060-17 Travel		500.00	500.00
6060-18 Apparatus	634.90		-634.90
Total 6060 Operational Expenditures	**12,851.83**	**44,500.00**	**31,648.17**
6070 Payroll expenses			
6070-05 Service Fees	255.97	1,600.00	1,344.03
6070-06 Salaries & Wages	14,700.00	65,000.00	50,300.00
6070-07 Payroll Taxes	1,354.97	6,000.00	4,645.03
Total 6070 Payroll expenses	**16,310.94**	**72,600.00**	**56,289.06**
Total Expenses	**$46,477.22**	**$273,556.88**	**$227,079.66**
NET OPERATING INCOME	**$171,745.84**	**$ -273,556.88**	**$ -445,302.72**
Other Expenses			
8098 Ask The Accountant	0.00		0.00
8500 Capital Outlay			
8500-01 Capital Outlay - Apparatus		3,500.00	3,500.00
8500-02 Capital Outlay - Equipment		3,500.00	3,500.00
Total 8500 Capital Outlay		**7,000.00**	**7,000.00**
Total Other Expenses	**$0.00**	**$7,000.00**	**$7,000.00**
NET OTHER INCOME	**$0.00**	**$ -7,000.00**	**$ -7,000.00**
NET INCOME	**$171,745.84**	**$ -280,556.88**	**$ -452,302.72**

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