WCFPD Treasurer's Report – 05.20.26

April 2026:

1 – 2026 revenues from Cass County Collector:

- General Fund $197,197.41
- Dispatch Fund $23,395.64

2 – Account Balances (as of 05.20.26):

- Operating Acct $35,078.72
- Dispatch Acct $78,741.07
- Money Market $62,601.39
    - interest applied $248.15 (year to date $1,221.85)
    - 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 April 30, 2026

	TOTAL
ASSETS	
Current Assets	
Bank Accounts	
1006 Central Bank Checking *****0993	29,038.75
1008 Central Bank Money Market *****1051	87,601.39
1009 Central Bank Dispatch *****2494	78,741.07
1215 Treasury Bonds	115,156.31
Total Bank Accounts	**$310,537.52**
Other Current Assets	
1225 Inventory - Fuel	2,592.90
Total Other Current Assets	**$2,592.90**
Total Current Assets	**$313,130.42**
TOTAL ASSETS	**$313,130.42**
LIABILITIES AND EQUITY	
Liabilities	
Current Liabilities	
Credit Cards	
2005 Central Bank Credit Cards	5,979.86
Total Credit Cards	**$5,979.86**
Total Current Liabilities	**$5,979.86**
Total Liabilities	**$5,979.86**
Equity	
3005 Retained Earnings	173,989.30
Net Income	133,161.26
Total Equity	**$307,150.56**
TOTAL LIABILITIES AND EQUITY	**$313,130.42**

Note

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Western Cass Fire Protection District

Statement of Revenue & Expenses - Modified Cash Basis

April 2026

	TOTAL
Income	
4025 Interest Earned	248.15
4040 Tax Revenue	0.00
4045 General Fund Property Taxes	
4045-06 Current	1,636.20
Total 4045 General Fund Property Taxes	**1,636.20**
4055 Dispatch Fund Property Taxes	
4055-06 Current	181.80
Total 4055 Dispatch Fund Property Taxes	**181.80**
Total 4040 Tax Revenue	**1,818.00**
Total Income	**$2,066.15**
GROSS PROFIT	**$2,066.15**
Expenses	
6010 Administrative Expenditures	
6010-10 IT/Computers	4.20
6010-18 Billing Service Fees	70.00
Total 6010 Administrative Expenditures	**74.20**
6020 Utilities	
6020-06-1 Electricity	391.38
6020-06-3 Propane/Natural Gas	1,210.53
6020-06-5 Trash Removal	137.44
6020-06-6 Water	90.27
Total 6020 Utilities	**1,829.62**
6040 Legal and Professional Services	
6040-02 Accounting	765.00
6040-04 Consulting/Contractor	175.00
6040-08 Medical Director	2,500.00
Total 6040 Legal and Professional Services	**3,440.00**
6050 Dispatch	
6050-06 Radios	22,389.79
6050-10 Dispatch Phones	297.21
Total 6050 Dispatch	**22,687.00**
6060 Operational Expenditures	
6060-02 Clothing & Uniforms	134.07
6060-06 Ops Equipment	134.62
6060-08 Station Supplies	263.16
6060-10 Fuel	864.29

Western Cass Fire Protection District

Statement of Revenue & Expenses - Modified Cash Basis

April 2026

	TOTAL
6060-12 Maintenance & Repairs - Apparatus	7,749.43
6060-14 Maintenance & Repairs - Equipment	59.88
Total 6060 Operational Expenditures	**9,205.45**
6070 Payroll expenses	
6070-05 Service Fees	50.99
6070-06 Salaries & Wages	2,800.00
6070-07 Payroll Taxes	563.47
Total 6070 Payroll expenses	**3,414.46**
Total Expenses	**$40,650.73**
NET OPERATING INCOME	**$ -38,584.58**
NET INCOME	**$ -38,584.58**

Note
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Western Cass Fire Protection District

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

January - April, 2026

	TOTAL		
	ACTUAL	BUDGET	REMAINING
Income			
4025 Interest Earned	1,221.85		-1,221.85
4040 Tax Revenue	0.00		0.00
4045 General Fund Property Taxes			
4045-06 Current	197,160.62		-197,160.62
Total 4045 General Fund Property Taxes	**197,160.62**		**-197,160.62**
4055 Dispatch Fund Property Taxes			
4055-06 Current	21,906.74		-21,906.74
Total 4055 Dispatch Fund Property Taxes	**21,906.74**		**-21,906.74**
Total 4040 Tax Revenue	**219,067.36**		**-219,067.36**
Total Income	**$220,289.21**	**$0.00**	**$ -220,289.21**
GROSS PROFIT	**$220,289.21**	**$0.00**	**$ -220,289.21**
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	371.31	2,500.00	2,128.69
6010-14 Memberships	190.00	400.00	210.00
6010-16 Office Expense	131.56	800.00	668.44
6010-18 Billing Service Fees	292.12	250.00	-42.12
Total 6010 Administrative Expenditures	**1,766.18**	**43,450.00**	**41,683.82**
6020 Utilities			
6020-06-1 Electricity	1,599.18	6,150.00	4,550.82
6020-06-2 Internet		275.00	275.00
6020-06-3 Propane/Natural Gas	3,240.65	7,300.00	4,059.35
6020-06-4 Telephone Stations		50.00	50.00
6020-06-5 Trash Removal	595.23	1,369.00	773.77
6020-06-6 Water	314.36	1,100.00	785.64
Total 6020 Utilities	**5,749.42**	**16,244.00**	**10,494.58**
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	3,710.00	12,000.00	8,290.00

Western Cass Fire Protection District

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

January - April, 2026

	TOTAL		
	ACTUAL	BUDGET	REMAINING
6040-04 Consulting/Contractor	1,225.00	4,200.00	2,975.00
6040-06 Legal	216.25	12,000.00	11,783.75
6040-08 Medical Director	2,500.00	2,500.00	0.00
Total 6040 Legal and Professional Services	**7,651.25**	**30,700.00**	**23,048.75**
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	25,664.79	36,803.88	11,139.09
6050-08 Service Fees	2,508.00	6,500.00	3,992.00
6050-10 Dispatch Phones	1,188.85	5,350.00	4,161.15
Total 6050 Dispatch	**29,361.64**	**59,237.88**	**29,876.24**
6060 Operational Expenditures			
6060-02 Clothing & Uniforms	3,472.07	4,000.00	527.93
6060-06 Ops Equipment	6,188.85	9,000.00	2,811.15
6060-08 Station Supplies	807.13	2,500.00	1,692.87
6060-10 Fuel	2,182.57	6,000.00	3,817.43
6060-12 Maintenance & Repairs - Apparatus	9,052.33	15,000.00	5,947.67
6060-14 Maintenance & Repairs - Equipment	349.34	5,000.00	4,650.66
6060-16 Training	4.99	2,500.00	2,495.01
6060-17 Travel		500.00	500.00
Total 6060 Operational Expenditures	**22,057.28**	**44,500.00**	**22,442.72**
6070 Payroll expenses			
6070-05 Service Fees	306.96	1,600.00	1,293.04
6070-06 Salaries & Wages	17,500.00	65,000.00	47,500.00
6070-07 Payroll Taxes	1,918.44	6,000.00	4,081.56
Total 6070 Payroll expenses	**19,725.40**	**72,600.00**	**52,874.60**
Total Expenses	**$87,127.95**	**$273,556.88**	**$186,428.93**
NET OPERATING INCOME	**$133,161.26**	**$ -273,556.88**	**$ -406,718.14**
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	**$133,161.26**	**$ -280,556.88**	**$ -413,718.14**

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