WCFPD Treasurer's Report – 06.16.26

May 2026:

1 – 2026 revenues from Cass County Collector:

- General Fund $198,684.67
- Dispatch Fund $23,572.09

2 – Account Balances (as of 06.16.26):

- Operating Acct $17,644.11
- Dispatch Acct $79,262.91
- Money Market $62,747.22
    - interest applied $145.83 (year to date $1,367.68)
    - 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:

- WEX Fleet services are no longer being used with the change to Ag Partners Fuel
    - Is there a reason to continue with WEX?
- IT Central is instituting a 3% Credit Card processing fee on August 1st. ACH or checks will have no fees. I will be setting up our new process account with them this month.

Western Cass Fire Protection District

Statement of Assets & Liabilities - Modified Cash Basis

As of May 31, 2026

	TOTAL
ASSETS	
Current Assets	
Bank Accounts	
1006 Central Bank Checking *****0993	31,752.38
1008 Central Bank Money Market *****1051	62,747.22
1009 Central Bank Dispatch *****2494	78,741.07
1215 Treasury Bonds	115,156.31
Total Bank Accounts	**$288,396.98**
Other Current Assets	
1260 Due From WEX	27.28
Total Other Current Assets	**$27.28**
Total Current Assets	**$288,424.26**
TOTAL ASSETS	**$288,424.26**
LIABILITIES AND EQUITY	
Liabilities	
Current Liabilities	
Credit Cards	
2005 Central Bank Credit Cards	11,836.16
Total Credit Cards	**$11,836.16**
Total Current Liabilities	**$11,836.16**
Total Liabilities	**$11,836.16**
Equity	
3005 Retained Earnings	173,989.30
Net Income	102,598.80
Total Equity	**$276,588.10**
TOTAL LIABILITIES AND EQUITY	**$288,424.26**

Note

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Western Cass Fire Protection District

Statement of Revenue & Expenses - Modified Cash Basis

May 2026

	TOTAL
Income	
4025 Interest Earned	145.83
4040 Tax Revenue	
4045 General Fund Property Taxes	
4045-06 Current	1,291.77
Total 4045 General Fund Property Taxes	**1,291.77**
4055 Dispatch Fund Property Taxes	
4055-06 Current	143.53
Total 4055 Dispatch Fund Property Taxes	**143.53**
Total 4040 Tax Revenue	**1,435.30**
Total Income	**$1,581.13**
GROSS PROFIT	**$1,581.13**
Expenses	
6010 Administrative Expenditures	
6010-08 Insurance/Workers Comp	16,299.55
6010-10 IT/Computers	122.37
Total 6010 Administrative Expenditures	**16,421.92**
6020 Utilities	
6020-06-1 Electricity	420.19
6020-06-3 Propane/Natural Gas	132.18
6020-06-5 Trash Removal	137.14
6020-06-6 Water	29.52
Total 6020 Utilities	**719.03**
6025 Repairs & Maintenance	
6025-02 Building Maintenance	75.00
Total 6025 Repairs & Maintenance	**75.00**
6040 Legal and Professional Services	
6040-02 Accounting	740.00
6040-04 Consulting/Contractor	525.00
Total 6040 Legal and Professional Services	**1,265.00**
6050 Dispatch	
6050-10 Dispatch Phones	297.19
Total 6050 Dispatch	**297.19**
6060 Operational Expenditures	
6060-02 Clothing & Uniforms	121.00
6060-06 Ops Equipment	351.24
6060-10 Fuel	2,565.62

Western Cass Fire Protection District

Statement of Revenue & Expenses - Modified Cash Basis

May 2026

	TOTAL
6060-12 Maintenance & Repairs - Apparatus	1,235.00
Total 6060 Operational Expenditures	**4,272.86**
6070 Payroll expenses	
6070-05 Service Fees	49.99
6070-06 Salaries & Wages	8,400.00
6070-07 Payroll Taxes	642.60
Total 6070 Payroll expenses	**9,092.59**
Total Expenses	**$32,143.59**
NET OPERATING INCOME	**$ -30,562.46**
NET INCOME	**$ -30,562.46**

Note

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Western Cass Fire Protection District

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

January - May, 2026

	TOTAL		
	ACTUAL	BUDGET	REMAINING
Income			
4025 Interest Earned	1,367.68		-1,367.68
4040 Tax Revenue	0.00		0.00
4045 General Fund Property Taxes			
4045-06 Current	198,452.39		-198,452.39
Total 4045 General Fund Property Taxes	**198,452.39**		**-198,452.39**
4055 Dispatch Fund Property Taxes			
4055-06 Current	22,050.27		-22,050.27
Total 4055 Dispatch Fund Property Taxes	**22,050.27**		**-22,050.27**
Total 4040 Tax Revenue	**220,502.66**		**-220,502.66**
Total Income	**$221,870.34**	**$0.00**	**$ -221,870.34**
GROSS PROFIT	**$221,870.34**	**$0.00**	**$ -221,870.34**
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	16,989.15	34,500.00	17,510.85
6010-10 IT/Computers	493.68	2,500.00	2,006.32
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	**18,188.10**	**43,450.00**	**25,261.90**
6020 Utilities			
6020-06-1 Electricity	2,019.37	6,150.00	4,130.63
6020-06-2 Internet		275.00	275.00
6020-06-3 Propane/Natural Gas	3,372.83	7,300.00	3,927.17
6020-06-4 Telephone Stations		50.00	50.00
6020-06-5 Trash Removal	732.37	1,369.00	636.63
6020-06-6 Water	343.88	1,100.00	756.12
Total 6020 Utilities	**6,468.45**	**16,244.00**	**9,775.55**
6025 Repairs & Maintenance			
6025-01 Grounds Maintenance		700.00	700.00
6025-02 Building Maintenance	857.26	2,575.00	1,717.74
Total 6025 Repairs & Maintenance	**857.26**	**3,275.00**	**2,417.74**
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	4,450.00	12,000.00	7,550.00

Western Cass Fire Protection District

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

January - May, 2026

	TOTAL		
	ACTUAL	BUDGET	REMAINING
6040-04 Consulting/Contractor	1,750.00	4,200.00	2,450.00
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	**8,916.25**	**30,700.00**	**21,783.75**
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	1,486.04	5,350.00	3,863.96
Total 6050 Dispatch	**29,658.83**	**59,237.88**	**29,579.05**
6060 Operational Expenditures			
6060-02 Clothing & Uniforms	3,593.07	4,000.00	406.93
6060-06 Ops Equipment	6,540.09	9,000.00	2,459.91
6060-08 Station Supplies	807.13	2,500.00	1,692.87
6060-10 Fuel	4,748.19	6,000.00	1,251.81
6060-12 Maintenance & Repairs - Apparatus	10,287.33	15,000.00	4,712.67
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	**26,330.14**	**44,500.00**	**18,169.86**
6070 Payroll expenses			
6070-05 Service Fees	356.95	1,600.00	1,243.05
6070-06 Salaries & Wages	25,900.00	65,000.00	39,100.00
6070-07 Payroll Taxes	2,561.04	6,000.00	3,438.96
Total 6070 Payroll expenses	**28,817.99**	**72,600.00**	**43,782.01**
Total Expenses	**$119,271.54**	**$273,556.88**	**$154,285.34**
NET OPERATING INCOME	**$102,598.80**	**$ -273,556.88**	**$ -376,155.68**
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	**$102,598.80**	**$ -280,556.88**	**$ -383,155.68**

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