WCFPD Treasurer's Report – 08.26.26

July 2026:

1 – 2026 revenues from Cass County Collector:

- General Fund $204,090.06
- Dispatch Fund $24,213.38

2 – Account Balances (as of 08.26.26):

- Operating Acct $48,401.68
- Dispatch Acct $80,545.49
- Money Market $45,992.10
    - interest applied $120.13 (year to date $1,603.85)
    - Accounts in Central Bank are insured via FDIC up to $250,000

- Treasury Notes:

  2026 Treasury Note purchased 2/18/26, $115,156.31
  8/14/26 sold $51,000, deposited into Operating Acct
  Current Treasury Notes total value is $66,445

  Treasury Notes are fully insured

3 – Additional Information:

- The 2026 approved Pro Forma to be delivered to County Clerk on 8/27/26.

Western Cass Fire Protection District

Statement of Assets & Liabilities - Modified Cash Basis

As of July 31, 2026

	TOTAL
ASSETS	
Current Assets	
Bank Accounts	
1006 Central Bank Checking *****0993	8,741.83
1008 Central Bank Money Market *****1051	62,983.39
1009 Central Bank Dispatch *****2494	79,262.91
1215 Treasury Bonds	115,156.31
Total Bank Accounts	**$266,144.44**
Other Current Assets	
1260 Due From WEX	27.28
Total Other Current Assets	**$27.28**
Total Current Assets	**$266,171.72**
TOTAL ASSETS	**$266,171.72**
LIABILITIES AND EQUITY	
Liabilities	
Current Liabilities	
Credit Cards	
2005 Central Bank Credit Cards	9,848.96
Total Credit Cards	**$9,848.96**
Total Current Liabilities	**$9,848.96**
Total Liabilities	**$9,848.96**
Equity	
3005 Retained Earnings	173,989.30
Net Income	82,333.46
Total Equity	**$256,322.76**
TOTAL LIABILITIES AND EQUITY	**$266,171.72**

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

July 2026

	TOTAL
Income	
4025 Interest Earned	120.13
4040 Tax Revenue	0.00
4045 General Fund Property Taxes	
4045-06 Current	3,703.95
Total 4045 General Fund Property Taxes	**3,703.95**
4055 Dispatch Fund Property Taxes	
4055-06 Current	411.55
Total 4055 Dispatch Fund Property Taxes	**411.55**
Total 4040 Tax Revenue	**4,115.50**
Total Income	**$4,235.63**
GROSS PROFIT	**$4,235.63**
Expenses	
6010 Administrative Expenditures	
6010-10 IT/Computers	240.54
6010-16 Office Expense	5.81
Total 6010 Administrative Expenditures	**246.35**
6020 Utilities	
6020-06-1 Electricity	689.67
6020-06-3 Propane/Natural Gas	70.44
6020-06-5 Trash Removal	135.36
6020-06-6 Water	42.45
Total 6020 Utilities	**937.92**
6040 Legal and Professional Services	
6040-02 Accounting	3,265.00
6040-04 Consulting/Contractor	350.00
Total 6040 Legal and Professional Services	**3,615.00**
6050 Dispatch	
6050-06 Radios	1,080.70
6050-10 Dispatch Phones	297.19
Total 6050 Dispatch	**1,377.89**
6060 Operational Expenditures	
6060-02 Clothing & Uniforms	121.00
6060-06 Ops Equipment	681.97
6060-12 Maintenance & Repairs - Apparatus	188.54
6060-16 Training	104.00
Total 6060 Operational Expenditures	**1,095.51**

Western Cass Fire Protection District

Statement of Revenue & Expenses - Modified Cash Basis

July 2026

	TOTAL
6070 Payroll expenses	
6070-05 Service Fees	49.99
6070-06 Salaries & Wages	5,400.00
6070-07 Payroll Taxes	812.27
Total 6070 Payroll expenses	**6,262.26**
Total Expenses	**$13,534.93**
NET OPERATING INCOME	**$ -9,299.30**
NET INCOME	**$ -9,299.30**

Note

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Western Cass Fire Protection District

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

January - July, 2026

	TOTAL		
	ACTUAL	BUDGET	REMAINING
Income			
4025 Interest Earned	1,603.85		-1,603.85
4040 Tax Revenue	0.00		0.00
4045 General Fund Property Taxes			
4045-06 Current	203,652.19		-203,652.19
Total 4045 General Fund Property Taxes	**203,652.19**		**-203,652.19**
4055 Dispatch Fund Property Taxes			
4055-06 Current	22,628.02		-22,628.02
Total 4055 Dispatch Fund Property Taxes	**22,628.02**		**-22,628.02**
Total 4040 Tax Revenue	**226,280.21**		**-226,280.21**
Total Income	**$227,884.06**	**$0.00**	**$ -227,884.06**
GROSS PROFIT	**$227,884.06**	**$0.00**	**$ -227,884.06**
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	16,989.15	34,500.00	17,510.85
6010-10 IT/Computers	856.59	2,500.00	1,643.41
6010-14 Memberships	190.00	400.00	210.00
6010-16 Office Expense	143.18	800.00	656.82
6010-18 Billing Service Fees	292.12	250.00	-42.12
Total 6010 Administrative Expenditures	**18,562.63**	**43,450.00**	**24,887.37**
6020 Utilities			
6020-06-1 Electricity	3,180.22	6,150.00	2,969.78
6020-06-2 Internet		275.00	275.00
6020-06-3 Propane/Natural Gas	3,530.10	7,300.00	3,769.90
6020-06-4 Telephone Stations		50.00	50.00
6020-06-5 Trash Removal	1,004.99	1,369.00	364.01
6020-06-6 Water	417.47	1,100.00	682.53
Total 6020 Utilities	**8,132.78**	**16,244.00**	**8,111.22**
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	8,480.00	12,000.00	3,520.00

Western Cass Fire Protection District

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

January - July, 2026

	TOTAL		
	ACTUAL	BUDGET	REMAINING
6040-04 Consulting/Contractor	2,450.00	4,200.00	1,750.00
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	**13,646.25**	**30,700.00**	**17,053.75**
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	30,045.49	36,803.88	6,758.39
6050-08 Service Fees	2,508.00	6,500.00	3,992.00
6050-10 Dispatch Phones	2,080.42	5,350.00	3,269.58
Total 6050 Dispatch	**34,633.91**	**59,237.88**	**24,603.97**
6060 Operational Expenditures			
6060-02 Clothing & Uniforms	3,714.07	4,000.00	285.93
6060-06 Ops Equipment	7,645.83	9,000.00	1,354.17
6060-08 Station Supplies	920.15	2,500.00	1,579.85
6060-10 Fuel	4,748.19	6,000.00	1,251.81
6060-12 Maintenance & Repairs - Apparatus	10,700.10	15,000.00	4,299.90
6060-14 Maintenance & Repairs - Equipment	583.28	5,000.00	4,416.72
6060-16 Training	212.99	2,500.00	2,287.01
6060-17 Travel		500.00	500.00
Total 6060 Operational Expenditures	**28,524.61**	**44,500.00**	**15,975.39**
6070 Payroll expenses			
6070-05 Service Fees	456.93	1,600.00	1,143.07
6070-06 Salaries & Wages	36,900.00	65,000.00	28,100.00
6070-07 Payroll Taxes	3,801.71	6,000.00	2,198.29
Total 6070 Payroll expenses	**41,158.64**	**72,600.00**	**31,441.36**
Total Expenses	**$145,550.60**	**$273,556.88**	**$128,006.28**
NET OPERATING INCOME	**$82,333.46**	**$ -273,556.88**	**$ -355,890.34**
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	**$82,333.46**	**$ -280,556.88**	**$ -362,890.34**

Note

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