

WCFPD Treasurer's Report – 02.18.26

January 2026:

1 – 2026 revenues from Cass County Collector:

- General Fund \$192,957.12
- Dispatch Fund \$22,892.56

2 – Account Balances (as of 02.18.26):

- Operating Acct \$30,208.45
- Dispatch Acct \$78,582.40
- Money Market \$151,832.83
 - interest applied \$294.62 (year to date \$294.62)
 - Accounts in Central Bank are insured via FDIC up to \$250,000
- Treasury Notes:
 - 2026 note purchased 2/18/26, \$115,156.31
 - Treasury Notes are fully insured

3 – Additional Information:

- \$1,500 Insurance rebate, 1/27/26

Western Cass Fire Protection District
Statement of Assets & Liabilities - Modified Cash Basis
 As of January 31, 2026

	TOTAL
ASSETS	
Current Assets	
Bank Accounts	
1006 Central Bank Checking *****0993	33,062.88
1008 Central Bank Money Market *****1051	289,880.72
1009 Central Bank Dispatch *****2494	55,690.82
Total Bank Accounts	\$378,634.42
Total Current Assets	\$378,634.42
TOTAL ASSETS	\$378,634.42
LIABILITIES AND EQUITY	
Liabilities	
Current Liabilities	
Credit Cards	
2005 Central Bank Credit Cards	7,178.72
2110 Fleet Fuel Card	571.10
Total Credit Cards	\$7,749.82
Total Current Liabilities	\$7,749.82
Total Liabilities	\$7,749.82
Equity	
3005 Retained Earnings	173,989.30
Net Income	196,895.30
Total Equity	\$370,884.60
TOTAL LIABILITIES AND EQUITY	\$378,634.42

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
January 2026

	TOTAL
Income	
4025 Interest Earned	294.62
4040 Tax Revenue	0.00
4045 General Fund Property Taxes	
4045-06 Current	189,582.54
Total 4045 General Fund Property Taxes	189,582.54
4055 Dispatch Fund Property Taxes	
4055-06 Current	21,064.73
Total 4055 Dispatch Fund Property Taxes	21,064.73
Total 4040 Tax Revenue	210,647.27
Total Income	\$210,941.89
GROSS PROFIT	\$210,941.89
Expenses	
6010 Administrative Expenditures	
6010-08 Insurance/Workers Comp	332.00
6010-10 IT/Computers	4.20
6010-16 Office Expense	44.56
6010-18 Billing Service Fees	78.12
Total 6010 Administrative Expenditures	458.88
6020 Utilities	
6020-06-1 Electricity	366.14
6020-06-3 Propane/Natural Gas	380.67
6020-06-5 Trash Removal	189.13
6020-06-6 Water	49.82
Total 6020 Utilities	985.76
6025 Repairs & Maintenance	
6025-02 Building Maintenance	189.45
Total 6025 Repairs & Maintenance	189.45
6040 Legal and Professional Services	
6040-02 Accounting	115.00
6040-04 Consulting/Contractor	350.00
6040-06 Legal	216.25
Total 6040 Legal and Professional Services	681.25
6050 Dispatch	
6050-06 Radios	3,275.00
6050-10 Dispatch Phones	297.22
Total 6050 Dispatch	3,572.22

Western Cass Fire Protection District
Statement of Revenue & Expenses - Modified Cash Basis
January 2026

	TOTAL
6060 Operational Expenditures	
6060-06 Ops Equipment	2,522.64
6060-08 Station Supplies	302.89
6060-10 Fuel	571.10
6060-12 Maintenance & Repairs - Apparatus	-14.90
6060-16 Training	4.99
Total 6060 Operational Expenditures	3,386.72
6070 Payroll expenses	
6070-05 Service Fees	49.99
6070-06 Salaries & Wages	4,200.00
6070-07 Payroll Taxes	522.32
Total 6070 Payroll expenses	4,772.31
Total Expenses	\$14,046.59
NET OPERATING INCOME	\$196,895.30
NET INCOME	\$196,895.30

Note

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Western Cass Fire Protection District

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

January 2026

	TOTAL		
	ACTUAL	BUDGET	REMAINING
Income			
4025 Interest Earned	294.62		-294.62
4040 Tax Revenue	0.00		0.00
4045 General Fund Property Taxes			
4045-06 Current	189,582.54		-189,582.54
Total 4045 General Fund Property Taxes	189,582.54		-189,582.54
4055 Dispatch Fund Property Taxes			
4055-06 Current	21,064.73		-21,064.73
Total 4055 Dispatch Fund Property Taxes	21,064.73		-21,064.73
Total 4040 Tax Revenue	210,647.27		-210,647.27
Total Income	\$210,941.89	\$0.00	\$ -210,941.89
GROSS PROFIT	\$210,941.89	\$0.00	\$ -210,941.89
Expenses			
6010 Administrative Expenditures			
6010-02 Advertising and Publicity		700.00	700.00
6010-04 Training		300.00	300.00
6010-05 Travel		300.00	300.00
6010-06 Elections		3,900.00	3,900.00
6010-08 Insurance/Workers Comp	332.00	34,400.00	34,068.00
6010-10 IT/Computers	4.20	3,500.00	3,495.80
6010-14 Memberships		400.00	400.00
6010-16 Office Expense	44.56	1,000.00	955.44
6010-18 Billing Service Fees	78.12	500.00	421.88
Total 6010 Administrative Expenditures	458.88	45,000.00	44,541.12
6020 Utilities			
6020-06-1 Electricity	366.14	5,600.00	5,233.86
6020-06-2 Internet		275.00	275.00
6020-06-3 Propane/Natural Gas	380.67	7,300.00	6,919.33
6020-06-4 Telephone Stations		105.00	105.00
6020-06-5 Trash Removal	189.13	1,200.00	1,010.87
6020-06-6 Water	49.82	1,000.00	950.18
Total 6020 Utilities	985.76	15,480.00	14,494.24
6025 Repairs & Maintenance			
6025-01 Grounds Maintenance		700.00	700.00
6025-02 Building Maintenance	189.45	2,575.00	2,385.55
Total 6025 Repairs & Maintenance	189.45	3,275.00	3,085.55
6030 Human Resources			
6030-04 Employee Relations		3,500.00	3,500.00
6030-06 Training		50.00	50.00
Total 6030 Human Resources		3,550.00	3,550.00
6040 Legal and Professional Services			
6040-02 Accounting	115.00	12,000.00	11,885.00

Western Cass Fire Protection District

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

January 2026

	TOTAL		
	ACTUAL	BUDGET	REMAINING
6040-04 Consulting/Contractor	350.00	4,200.00	3,850.00
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	681.25	30,700.00	30,018.75
6050 Dispatch			
6050-02 Software Applications		7,400.00	7,400.00
6050-04 IT, Tablets & Computers		1,000.00	1,000.00
6050-06 Radios	3,275.00		-3,275.00
6050-08 Service Fees		3,200.00	3,200.00
6050-10 Dispatch Phones	297.22	3,600.00	3,302.78
Total 6050 Dispatch	3,572.22	15,200.00	11,627.78
6060 Operational Expenditures			
6060-02 Clothing & Uniforms		4,000.00	4,000.00
6060-06 Ops Equipment	2,522.64	10,000.00	7,477.36
6060-08 Station Supplies	302.89	2,000.00	1,697.11
6060-10 Fuel	571.10	6,000.00	5,428.90
6060-12 Maintenance & Repairs - Apparatus	-14.90	15,000.00	15,014.90
6060-14 Maintenance & Repairs - Equipment		5,000.00	5,000.00
6060-16 Training	4.99	2,500.00	2,495.01
6060-17 Travel		500.00	500.00
Total 6060 Operational Expenditures	3,386.72	45,000.00	41,613.28
6070 Payroll expenses			
6070-05 Service Fees	49.99	800.00	750.01
6070-06 Salaries & Wages	4,200.00	67,200.00	63,000.00
6070-07 Payroll Taxes	522.32	6,014.00	5,491.68
Total 6070 Payroll expenses	4,772.31	74,014.00	69,241.69
Total Expenses	\$14,046.59	\$232,219.00	\$218,172.41
NET OPERATING INCOME	\$196,895.30	\$ -232,219.00	\$ -429,114.30
NET INCOME	\$196,895.30	\$ -232,219.00	\$ -429,114.30

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