

WCFPD Treasurer's Report – 03.19.26

February 2026:

1 – 2026 revenues from Cass County Collector:

- General Fund \$194,286.23
- Dispatch Fund \$23,050.25

2 – Account Balances (as of 03.14.26):

- Operating Acct \$18,569.42
- Dispatch Acct \$78,741.07
- Money Market \$152,062.55
 - interest applied \$388.39 (year to date \$683.01)
 - 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:

- \$123.00 Insurance refund, 3/14/26
- \$7.21 Cass County Treasurer refund, 3/14/26

Western Cass Fire Protection District
Statement of Assets & Liabilities - Modified Cash Basis
As of February 28, 2026

	TOTAL
ASSETS	
Current Assets	
Bank Accounts	
1006 Central Bank Checking *****0993	26,840.92
1008 Central Bank Money Market *****1051	152,221.22
1009 Central Bank Dispatch *****2494	78,582.40
1215 Treasury Bonds	115,156.31
Total Bank Accounts	\$372,800.85
Total Current Assets	\$372,800.85
TOTAL ASSETS	\$372,800.85
LIABILITIES AND EQUITY	
Liabilities	
Current Liabilities	
Credit Cards	
2005 Central Bank Credit Cards	12,783.26
2110 Fleet Fuel Card	381.80
Total Credit Cards	\$13,165.06
Total Current Liabilities	\$13,165.06
Total Liabilities	\$13,165.06
Equity	
3005 Retained Earnings	173,989.30
Net Income	185,646.49
Total Equity	\$359,635.79
TOTAL LIABILITIES AND EQUITY	\$372,800.85

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
February 2026

	TOTAL
Income	
4025 Interest Earned	388.39
4040 Tax Revenue	0.00
4045 General Fund Property Taxes	
4045-06 Current	4,487.90
Total 4045 General Fund Property Taxes	4,487.90
4055 Dispatch Fund Property Taxes	
4055-06 Current	498.66
Total 4055 Dispatch Fund Property Taxes	498.66
Total 4040 Tax Revenue	4,986.56
Total Income	\$5,374.95
GROSS PROFIT	\$5,374.95
Expenses	
6010 Administrative Expenditures	
6010-08 Insurance/Workers Comp	282.60
6010-10 IT/Computers	122.37
6010-14 Memberships	190.00
6010-18 Billing Service Fees	72.00
Total 6010 Administrative Expenditures	666.97
6020 Utilities	42.40
6020-06-1 Electricity	405.94
6020-06-3 Propane/Natural Gas	492.84
6020-06-5 Trash Removal	135.45
6020-06-6 Water	42.88
Total 6020 Utilities	1,119.51
6025 Repairs & Maintenance	
6025-02 Building Maintenance	75.00
Total 6025 Repairs & Maintenance	75.00
6030 Human Resources	
6030-04 Employee Relations	34.52
Total 6030 Human Resources	34.52
6040 Legal and Professional Services	
6040-02 Accounting	2,065.00
6040-04 Consulting/Contractor	350.00
Total 6040 Legal and Professional Services	2,415.00

Western Cass Fire Protection District

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

January 1 - February 27, 2026

	TOTAL		
	ACTUAL	BUDGET	REMAINING
Income			
4025 Interest Earned	683.01		-683.01
4040 Tax Revenue	0.00		0.00
4045 General Fund Property Taxes			
4045-06 Current	194,070.44		-194,070.44
Total 4045 General Fund Property Taxes	194,070.44		-194,070.44
4055 Dispatch Fund Property Taxes			
4055-06 Current	21,563.39		-21,563.39
Total 4055 Dispatch Fund Property Taxes	21,563.39		-21,563.39
Total 4040 Tax Revenue	215,633.83		-215,633.83
Total Income	\$216,316.84	\$0.00	\$ -216,316.84
GROSS PROFIT	\$216,316.84	\$0.00	\$ -216,316.84
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	614.60	34,400.00	33,785.40
6010-10 IT/Computers	126.57	3,500.00	3,373.43
6010-14 Memberships	190.00	400.00	210.00
6010-16 Office Expense	44.56	1,000.00	955.44
6010-18 Billing Service Fees	150.12	500.00	349.88
Total 6010 Administrative Expenditures	1,125.85	45,000.00	43,874.15
6020 Utilities	42.40		-42.40
6020-06-1 Electricity	772.08	5,600.00	4,827.92
6020-06-2 Internet		275.00	275.00
6020-06-3 Propane/Natural Gas	873.51	7,300.00	6,426.49
6020-06-4 Telephone Stations		105.00	105.00
6020-06-5 Trash Removal	324.58	1,200.00	875.42
6020-06-6 Water	92.70	1,000.00	907.30
Total 6020 Utilities	2,105.27	15,480.00	13,374.73
6025 Repairs & Maintenance			
6025-01 Grounds Maintenance		700.00	700.00
6025-02 Building Maintenance	264.45	2,575.00	2,310.55
Total 6025 Repairs & Maintenance	264.45	3,275.00	3,010.55
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	2,180.00	12,000.00	9,820.00

Western Cass Fire Protection District

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

January 1 - February 27, 2026

	TOTAL		
	ACTUAL	BUDGET	REMAINING
6040-04 Consulting/Contractor	700.00	4,200.00	3,500.00
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	3,096.25	30,700.00	27,603.75
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	594.43	3,600.00	3,005.57
Total 6050 Dispatch	3,869.43	15,200.00	11,330.57
6060 Operational Expenditures			
6060-02 Clothing & Uniforms	3,175.50	4,000.00	824.50
6060-06 Ops Equipment	4,996.64	10,000.00	5,003.36
6060-08 Station Supplies	543.97	2,000.00	1,456.03
6060-10 Fuel	963.17	6,000.00	5,036.83
6060-12 Maintenance & Repairs - Apparatus	-14.90	15,000.00	15,014.90
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
Total 6060 Operational Expenditures	9,958.83	45,000.00	35,041.17
6070 Payroll expenses			
6070-05 Service Fees	205.98	800.00	594.02
6070-06 Salaries & Wages	9,100.00	67,200.00	58,100.00
6070-07 Payroll Taxes	909.77	6,014.00	5,104.23
Total 6070 Payroll expenses	10,215.75	74,014.00	63,798.25
Total Expenses	\$30,670.35	\$232,219.00	\$201,548.65
NET OPERATING INCOME	\$185,646.49	\$ -232,219.00	\$ -417,865.49
NET INCOME	\$185,646.49	\$ -232,219.00	\$ -417,865.49

Note

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

	TOTAL
6050 Dispatch	
6050-10 Dispatch Phones	297.21
Total 6050 Dispatch	297.21
6060 Operational Expenditures	
6060-02 Clothing & Uniforms	3,175.50
6060-06 Ops Equipment	2,474.00
6060-08 Station Supplies	241.08
6060-10 Fuel	392.07
6060-14 Maintenance & Repairs - Equipment	289.46
Total 6060 Operational Expenditures	6,572.11
6070 Payroll expenses	
6070-05 Service Fees	155.99
6070-06 Salaries & Wages	4,900.00
6070-07 Payroll Taxes	387.45
Total 6070 Payroll expenses	5,443.44
Total Expenses	\$16,623.76
NET OPERATING INCOME	\$ -11,248.81
NET INCOME	\$ -11,248.81

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