

WCFPD Treasurer's Report – Payment Process
3.20.24

Billing and accounting process:

- 1 – The approved CPA is now contracted and actively supporting WCFPD for 2024
- 2 – All Vendor emails, bills, invoices, quotes should be addressed to billing@westerncassfire.org
- 3 – District receipts are required for every credit card and fleet card transaction
Receipts are to be scanned and emailed within 10 days of the transaction
Receipts should be addressed to billing@westerncassfire.org
If you forget to get a receipt, return to the retailer and request a duplicate
Habitual missing receipts will result in loss of access to the card
- 4 – Billing will be paid via our CPA bill-pay services which implements a digital dual approval process.
Alternately direct payments and ACH payments are used when available.

Western Cass Fire Protection District

Profit and Loss

February 2024

	TOTAL	
	FEB 2024	JAN - FEB, 2024 (YTD)
Income		
4035 Service Fees		-18.00
4040 Tax Revenue		183,282.60
4045 General Fund Property Taxes	4,106.99	4,106.99
Total 4040 Tax Revenue	4,106.99	187,389.59
Total Income	\$4,106.99	\$187,371.59
GROSS PROFIT	\$4,106.99	\$187,371.59
Expenses		
6010 Administrative Expenditures	15.81	115.81
6010-02 Advertising and Publicity		28.00
6010-06 Elections		2,850.00
6010-10 IT/Computers	61.05	2,010.85
6010-14 Memberships		50.00
Total 6010 Administrative Expenditures	76.86	5,054.66
6020 Facility Expenditures		
6020-06 Electricity	388.73	780.74
6020-14 Propane/Natural Gas	1,189.26	1,189.26
6020-16 Security		157.50
6020-18 Telephone	531.04	1,062.35
6020-20 Trash Removal	100.71	146.43
6020-22 Water	41.42	58.20
Total 6020 Facility Expenditures	2,251.16	3,394.48
6040 Legal and Professional Services	91.00	1,681.15
6040-02 Accounting		2,500.00
Total 6040 Legal and Professional Services	91.00	4,181.15
6050 Miscellaneous Expenditures	0.00	0.00
6060 Operational Expenditures	1,425.26	15,006.65
6060-06 Emergency Medical Services (EMS)		179.62
6060-08 Fire	3,400.00	3,435.50
6060-10 Fuel	1,363.55	2,214.88
6060-12 Maintenance and Repairs	136.00	786.00
Total 6060 Operational Expenditures	6,324.81	21,622.65
6070 Payroll expenses	5,803.78	5,853.77
6070-06 Salaries & Wages		4,713.02
Total 6070 Payroll expenses	5,803.78	10,566.79
6999 Uncategorized Expense	2,363.56	2,363.56
Total Expenses	\$16,911.17	\$47,183.29
NET OPERATING INCOME	\$ -12,804.18	\$140,188.30

	TOTAL	
	FEB 2024	JAN - FEB, 2024 (YTD)
Other Expenses		
8098 Ask The Accountant	-12.19	-12.19
Total Other Expenses	\$ -12.19	\$ -12.19
NET OTHER INCOME	\$12.19	\$12.19
NET INCOME	\$ -12,791.99	\$140,200.49

Western Cass Fire Protection District

Balance Sheet

As of February 29, 2024

	TOTAL	
	AS OF FEB 29, 2024	AS OF FEB 28, 2023 (PY)
ASSETS		
Current Assets		
Bank Accounts		
1000 General Fund		
1001 Checking CBR ***2928	605.44	208,877.22
1012 Certificate of Deposit CB #3896	0.00	6,087.62
1015 Certificate of Deposit CB #5207	0.00	5,456.95
Total 1000 General Fund	605.44	220,421.79
1006 Central Bank Checking *****0993	28,592.90	
1008 Central Bank Money Market *****1051	392,959.87	
1090 Checking		
1095 CBR ***3728	0.00	245,615.71
Total 1090 Checking	0.00	245,615.71
Total Bank Accounts	\$422,158.21	\$466,037.50
Other Current Assets		
1250 Prepaid Legal Fees	10,185.44	
1295 Accrued Earned Interest	-1,166.47	7.63
Total Other Current Assets	\$9,018.97	\$7.63
Total Current Assets	\$431,177.18	\$466,045.13
TOTAL ASSETS	\$431,177.18	\$466,045.13
LIABILITIES AND EQUITY		
Liabilities		
Current Liabilities		
Accounts Payable		
2000 Accounts Payable (A/P)	15,804.51	13,395.14
Total Accounts Payable	\$15,804.51	\$13,395.14
Credit Cards		
2100 P-Card Control Account		
2100-02 P-Card Fire Chief	0.00	264.49
2100-04 P-Card District Manager	0.00	688.32
2100-08 P-Card Treasurer	0.00	86.81
Total 2100 P-Card Control Account	0.00	1,039.62
2110 Fleet Fuel Card	825.53	576.87
Total Credit Cards	\$825.53	\$1,616.49
Other Current Liabilities		
2200 Unpaid Salaries and Wages	0.00	-40.00
2300 Payroll Taxes and Withholdings	-845.88	-1,320.69
2500 Receipts to be Returned	0.00	100.00
Total Other Current Liabilities	\$-845.88	\$-1,260.69

	TOTAL	
	AS OF FEB 29, 2024	AS OF FEB 28, 2023 (PY)
Total Current Liabilities	\$15,784.16	\$13,750.94
Total Liabilities	\$15,784.16	\$13,750.94
Equity		
3005 Retained Earnings	275,192.53	307,413.31
Net Income	140,200.49	144,880.88
Total Equity	\$415,393.02	\$452,294.19
TOTAL LIABILITIES AND EQUITY	\$431,177.18	\$466,045.13

Western Cass Fire Protection District

Budget vs. Actuals: Board Approved 2024 Budget - FY24 P&L

February 1-19, 2024

	TOTAL		
	ACTUAL	BUDGET	REMAINING
Income			
4040 Tax Revenue			
4045 General Fund Property Taxes	4,106.99	17,235.50	13,128.51
4055 Dispatch Fund Property Taxes		2,029.50	2,029.50
Total 4040 Tax Revenue	4,106.99	19,265.00	15,158.01
Total Income	\$4,106.99	\$19,265.00	\$15,158.01
GROSS PROFIT	\$4,106.99	\$19,265.00	\$15,158.01
Expenses			
6010 Administrative Expenditures	15.81		-15.81
6010-02 Advertising and Publicity		77.17	77.17
6010-06 Elections		166.67	166.67
6010-08 Insurance		1,804.17	1,804.17
6010-10 IT/Computers	61.05	291.67	230.62
6010-14 Memberships		83.33	83.33
6010-16 Office Expense		125.00	125.00
Total 6010 Administrative Expenditures	76.86	2,548.01	2,471.15
6020 Facility Expenditures			
6020-02 Building and Grounds		41.67	41.67
6020-06 Electricity	388.73	333.33	-55.40
6020-14 Propane/Natural Gas	1,189.26	416.67	-772.59
6020-16 Security		41.67	41.67
6020-18 Telephone	531.04	0.00	-531.04
6020-20 Trash Removal		70.83	70.83
Total 6020 Facility Expenditures	2,109.03	904.17	-1,204.86
6030 Human Resources			
6030-02 Benefits		0.00	0.00
6030-04 Employee Relations		416.67	416.67
6030-06 Training		833.33	833.33
6030-08 Workers Compensation Insurance		1,083.33	1,083.33
Total 6030 Human Resources		2,333.33	2,333.33
6040 Legal and Professional Services	91.00		-91.00
6040-02 Accounting		208.33	208.33
6040-04 Consulting/Contractor		1,250.00	1,250.00
6040-06 Legal		1,250.00	1,250.00
6040-08 Medical Direction		300.00	300.00
6040-10 Secretarial		350.00	350.00
Total 6040 Legal and Professional Services	91.00	3,358.33	3,267.33
6060 Operational Expenditures	1,227.84		-1,227.84
6060-02 Clothing and PPE		133.33	133.33
6060-04 Communications			
6060-04-1 Dispatching		250.00	250.00
6060-04-2 Paging		416.67	416.67

		TOTAL	
	ACTUAL	BUDGET	REMAINING
6060-04-3 Radios		1,446.17	1,446.17
Total 6060-04 Communications		2,112.84	2,112.84
6060-06 Emergency Medical Services (EMS)		83.33	83.33
6060-08 Fire		83.33	83.33
6060-10 Fuel		666.67	666.67
6060-12 Maintenance and Repairs		833.33	833.33
Total 6060 Operational Expenditures	1,227.84	3,912.83	2,684.99
6070 Payroll expenses	5,803.78		-5,803.78
6070-02 FICA tax		416.67	416.67
6070-04 Medicare Tax		125.00	125.00
6070-06 Salaries & Wages		5,416.67	5,416.67
6070-08 Unemployment Federal		83.33	83.33
6070-10 Unemployment State		166.67	166.67
Total 6070 Payroll expenses	5,803.78	6,208.34	404.56
Total Expenses	\$9,308.51	\$19,265.01	\$9,956.50
NET OPERATING INCOME	\$ -5,201.52	\$ -0.01	\$5,201.51
NET INCOME	\$ -5,201.52	\$ -0.01	\$5,201.51