

Western Cass Fire Protection District

Balance Sheet

As of January 31, 2024

	TOTAL	
	AS OF JAN 31, 2024	AS OF JAN 31, 2023 (PY)
ASSETS		
Current Assets		
Bank Accounts		
1000 General Fund		
1001 Checking CBR ***2928	605.44	212,740.77
1002 Checking CBR ***3736 Debit	0.00	1,381.43
1012 Certificate of Deposit CB #3896	0.00	6,087.62
1014 Certificate of Deposit CB #5156	0.00	5,594.76
1015 Certificate of Deposit CB #5207	0.00	5,456.95
Total 1000 General Fund	605.44	231,261.53
1006 Central Bank Checking *****0993	39,746.21	
1008 Central Bank Money Market *****1051	392,260.56	
1090 Checking		
1095 CBR ***3728	0.00	240,015.25
Total 1090 Checking	0.00	240,015.25
Total Bank Accounts	\$432,612.21	\$471,276.78
Other Current Assets		
1250 Prepaid Legal Fees	10,185.44	
1295 Accrued Earned Interest	-467.16	10.36
Total Other Current Assets	\$9,718.28	\$10.36
Total Current Assets	\$442,330.49	\$471,287.14
TOTAL ASSETS	\$442,330.49	\$471,287.14
LIABILITIES AND EQUITY		
Liabilities		
Current Liabilities		
Accounts Payable		
2000 Accounts Payable (A/P)	14,167.12	7,071.09
Total Accounts Payable	\$14,167.12	\$7,071.09
Credit Cards		
2100 P-Card Control Account		
2100-02 P-Card Fire Chief	0.00	778.67
2100-04 P-Card District Manager	0.00	1,377.73
2100-08 P-Card Treasurer	0.00	86.81
2100-10 P-Card President	0.00	500.00
Total 2100 P-Card Control Account	0.00	2,743.21
2110 Fleet Fuel Card	825.53	894.30

	TOTAL	
	AS OF JAN 31, 2024	AS OF JAN 31, 2023 (PY)
Total Credit Cards	\$825.53	\$3,637.51
Other Current Liabilities		
2200 Unpaid Salaries and Wages	0.00	-40.00
2300 Payroll Taxes and Withholdings	-847.17	
2500 Receipts to be Returned	0.00	100.00
Total Other Current Liabilities	\$ -847.17	\$60.00
Total Current Liabilities	\$14,145.48	\$10,768.60
Total Liabilities	\$14,145.48	\$10,768.60
Equity		
3005 Retained Earnings	275,192.53	307,413.31
Net Income	152,992.48	153,105.23
Total Equity	\$428,185.01	\$460,518.54
TOTAL LIABILITIES AND EQUITY	\$442,330.49	\$471,287.14

Western Cass Fire Protection District

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

January 2024

	TOTAL		
	ACTUAL	BUDGET	REMAINING
Income			
4035 Service Fees	-18.00		18.00
4040 Tax Revenue	183,282.60		-183,282.60
4045 General Fund Property Taxes		17,235.50	17,235.50
4055 Dispatch Fund Property Taxes		2,029.50	2,029.50
Total 4040 Tax Revenue	183,282.60	19,265.00	-164,017.60
Total Income	\$183,264.60	\$19,265.00	\$ -163,999.60
GROSS PROFIT	\$183,264.60	\$19,265.00	\$ -163,999.60
Expenses			
6010 Administrative Expenditures	100.00		-100.00
6010-02 Advertising and Publicity	28.00	77.17	49.17
6010-06 Elections	2,850.00	166.67	-2,683.33
6010-08 Insurance		1,804.17	1,804.17
6010-10 IT/Computers	1,949.80	291.67	-1,658.13
6010-14 Memberships	50.00	83.33	33.33
6010-16 Office Expense		125.00	125.00
Total 6010 Administrative Expenditures	4,977.80	2,548.01	-2,429.79
6020 Facility Expenditures			
6020-02 Building and Grounds		41.67	41.67
6020-06 Electricity	392.01	333.33	-58.68
6020-14 Propane/Natural Gas		416.67	416.67
6020-16 Security	157.50	41.67	-115.83
6020-18 Telephone	531.31	0.00	-531.31
6020-20 Trash Removal	45.72	70.83	25.11
6020-22 Water	16.78		-16.78
Total 6020 Facility Expenditures	1,143.32	904.17	-239.15
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	1,590.15		-1,590.15
6040-02 Accounting	2,500.00	208.33	-2,291.67
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	4,090.15	3,358.33	-731.82
6060 Operational Expenditures	13,581.39		-13,581.39
6060-02 Clothing and PPE		133.33	133.33
6060-04 Communications			

Western Cass Fire Protection District

Profit and Loss

January 2024

	TOTAL	
	JAN 2024	JAN 2024 (YTD)
Income		
4035 Service Fees	-18.00	-18.00
4040 Tax Revenue	183,282.60	183,282.60
Total Income	\$183,264.60	\$183,264.60
GROSS PROFIT		
	\$183,264.60	\$183,264.60
Expenses		
6010 Administrative Expenditures	100.00	100.00
6010-02 Advertising and Publicity	28.00	28.00
6010-06 Elections	2,850.00	2,850.00
6010-10 IT/Computers	1,949.80	1,949.80
6010-14 Memberships	50.00	50.00
Total 6010 Administrative Expenditures	4,977.80	4,977.80
6020 Facility Expenditures		
6020-06 Electricity	392.01	392.01
6020-16 Security	157.50	157.50
6020-18 Telephone	531.31	531.31
6020-20 Trash Removal	45.72	45.72
6020-22 Water	16.78	16.78
Total 6020 Facility Expenditures	1,143.32	1,143.32
6040 Legal and Professional Services	1,590.15	1,590.15
6040-02 Accounting	2,500.00	2,500.00
Total 6040 Legal and Professional Services	4,090.15	4,090.15
6060 Operational Expenditures	13,581.39	13,581.39
6060-06 Emergency Medical Services (EMS)	179.62	179.62
6060-08 Fire	35.50	35.50
6060-10 Fuel	851.33	851.33
6060-12 Maintenance and Repairs	650.00	650.00
Total 6060 Operational Expenditures	15,297.84	15,297.84
6070 Payroll expenses	49.99	49.99
6070-06 Salaries & Wages	4,713.02	4,713.02
Total 6070 Payroll expenses	4,763.01	4,763.01
Total Expenses	\$30,272.12	\$30,272.12
NET OPERATING INCOME	\$152,992.48	\$152,992.48
NET INCOME	\$152,992.48	\$152,992.48

		TOTAL	
	ACTUAL	BUDGET	REMAINING
6060-04-1 Dispatching		250.00	250.00
6060-04-2 Paging		416.67	416.67
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)	179.62	83.33	-96.29
6060-08 Fire	35.50	83.33	47.83
6060-10 Fuel	851.33	666.67	-184.66
6060-12 Maintenance and Repairs	650.00	833.33	183.33
Total 6060 Operational Expenditures	15,297.84	3,912.83	-11,385.01
6070 Payroll expenses	49.99		-49.99
6070-02 FICA tax		416.67	416.67
6070-04 Medicare Tax		125.00	125.00
6070-06 Salaries & Wages	4,713.02	5,416.67	703.65
6070-08 Unemployment Federal		83.33	83.33
6070-10 Unemployment State		166.67	166.67
Total 6070 Payroll expenses	4,763.01	6,208.34	1,445.33
Total Expenses	\$30,272.12	\$19,265.01	\$ -11,007.11
NET OPERATING INCOME	\$152,992.48	\$ -0.01	\$ -152,992.49
NET INCOME	\$152,992.48	\$ -0.01	\$ -152,992.49

Western Cass Fire Protection District

Transaction Report

January 2024

DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	SPLIT	AMOUNT	BALANCE
General Fund							
Checking CBR ***2928							
Beginning Balance							605.44
Total for Checking CBR ***2928							
Total for General Fund							
Central Bank Checking *****0993							
Beginning Balance							58,852.61
01/02/2024	Check	1417	North Cass Herald	Check 1417	6010-02 Administrative Expenditures:Advertising and Publicity	-28.00	58,824.61
01/02/2024	Expense			ONLINE PAYROLL PAYROLL	6070 Payroll expenses	-49.99	58,774.62
01/02/2024	Expense		Smart Pro Technologies LLC	SMART PRO TECHNOSALE	6010-10 Administrative Expenditures:IT/Computers	-899.80	57,874.82
01/04/2024	Expense			GUSTO TAX 512523	2300 Payroll Taxes and Withholdings	-847.17	57,027.65
01/04/2024	Expense		Gusto	GUSTO NET 512521	6070-06 Payroll expenses:Salaries & Wages	-4,713.02	52,314.63
01/04/2024	Expense		Gusto	GUSTO FEE 512525	6040 Legal and Professional Services	-64.00	52,250.63
01/05/2024	Expense		ATT	ATT Payment	6020-18 Facility Expenditures:Telephone	-531.31	51,719.32
01/08/2024	Bill Payment (Check)		ESO Solutions, Inc.		2000 Accounts Payable (A/P)	-1,483.20	50,236.12
01/09/2024	Expense		Community Bank	12/2023 SERVICE CHARGE	4035 Service Fees	-15.00	50,221.12
01/09/2024	Check	1425	Stephanie M Toliver	Check 1425	6040 Legal and Professional Services	-1,450.00	48,771.12
01/09/2024	Expense		Airgas USA, LLC	AIRGAS - CENTRALPAYMENT	6060-06 Operational Expenditures:Emergency Medical Services (EMS)	-179.62	48,591.50
01/12/2024	Bill Payment (Check)		Spire		2000 Accounts Payable (A/P)	-361.09	48,230.41
01/16/2024	Expense		Central Bank	CBMIDWSTSB CB CC PMT	6060 Operational Expenditures	-4,829.77	43,400.64
01/17/2024	Expense		Evergy	EVERGY METRO AUTOPAY	6020-06 Facility Expenditures:Electricity	-205.09	43,195.55
01/17/2024	Expense		Evergy	EVERGY METRO AUTOPAY	6020-06 Facility Expenditures:Electricity	-186.92	43,008.63
01/17/2024	Deposit		Cass County Collector	CASS CO COLLECT2Disburse	4040 Tax Revenue	125,364.67	168,373.30
01/17/2024	Deposit		Cass County Collector	CASS CO COLLECT2Disburse	4040 Tax Revenue	57,917.93	226,291.23
01/18/2024	Check	1420	Fire Fighters Assoc. of Missouri	Check 1420- Membership fee	6010-14 Administrative Expenditures:Memberships	-50.00	226,241.23
01/19/2024	Expense		Troutt Beeman & Company, PC	TROUTT BEEMAN & J2041 OOFF	6040-02 Legal and Professional Services:Accounting	-2,500.00	223,741.23
01/22/2024	Expense			PWSD #2 CASS CO CBSW BILL	6020-22 Facility Expenditures:Water	-16.78	223,724.45
01/22/2024	Deposit		Central Bank	BL FROM Operating	1008 Central Bank Money Market *****1051	-50,000.00	173,724.45
01/22/2024	Deposit		Central Bank	BL FROM Operating	1008 Central Bank Money Market *****1051	-125,159.55	48,564.90
01/23/2024	Bill Payment (Check)		Waste Management		2000 Accounts Payable (A/P)	-43.47	48,521.43
01/25/2024	Expense		Waste Management	WASTE MANAGEMENTINTERNET	6020-20 Facility Expenditures:Trash Removal	-45.72	48,475.71
01/25/2024	Check	1423	Cass County Sheriff's Office	Check 1423	6020-16 Facility Expenditures:Security	-157.50	48,318.21
01/30/2024	Expense			Debit Memo - CC Payment	6060 Operational Expenditures	-8,572.00	39,746.21
Total for Central Bank Checking *****0993							\$ -19,106.40
Central Bank Checking *****7705							
Beginning Balance							86,808.98
01/09/2024	Expense				4035 Service Fees	-3.00	86,805.98
01/11/2024	Expense		Central Bank		1008 Central Bank Money Market *****1051	-86,805.98	0.00
Total for Central Bank Checking *****7705							\$ -86,808.98
Central Bank Money Market *****1051							
Beginning Balance							129,827.87
01/11/2024	Expense		Central Bank		1007 Central Bank Checking *****7705	86,805.98	216,633.85
01/22/2024	Deposit		Central Bank	BL FROM Operating	1006 Central Bank Checking *****0993	125,159.55	341,793.40
01/22/2024	Deposit		Central Bank	BL FROM Operating	1006 Central Bank Checking *****0993	50,000.00	391,793.40
01/31/2024	Deposit			Interest Earned	1295 Accrued Earned Interest	467.16	392,260.56
Total for Central Bank Money Market *****1051							\$262,432.69

DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	SPLIT	AMOUNT	BALANCE
TOTAL						\$156,517.31	