

WCFPD Treasurer's Report - 6.19.24

Update May 2024:

1 – 2024 revenues from the county: \$2,288.44

2 – 2024 interest earned: District Money Market account: \$538.36

3 – Account Balances (as of 5.15.24):

- Operating Acct \$22,219.28
- Money Market \$180,981.64
- Dispatch Acct \$40,517.58

Accounts in Central Bank accounts fully insured via FDIC up to \$250,000

- Treasury Bill \$70,000 (matures 12/05/24)

Accounts in Treasury accounts fully insured by the US Treasury Dept.

4 – The 2024 Budget categories are under review by President Hosterman and Treasurer

5 – The physical assets of the district are in the process of being updated and included in QB

**WESTERN CASS FIRE PROTECTION DISTRICT
MODIFIED CASH BASIS FINANCIAL STATEMENTS
FOR THE FIVE MONTHS ENDED MAY 31, 2024**

Western Cass Fire Protection District
Statement of Assets and Liabilities- Modified Cash Basis
 May 31, 2024

| | TOTAL |
|--|---------------------|
| ASSETS | |
| Current Assets | |
| Bank Accounts | |
| 1006 Central Bank Checking *****0993 | 939.89 |
| 1008 Central Bank Money Market *****1051 | 269,249.06 |
| 1009 Central Bank Dispatch *****2494 | 40,517.58 |
| Total Bank Accounts | \$310,706.53 |
| Total Current Assets | \$310,706.53 |
| TOTAL ASSETS | \$310,706.53 |
| LIABILITIES AND EQUITY | |
| Liabilities | |
| Current Liabilities | |
| Accounts Payable | |
| 2000 Accounts Payable (A/P) | 2,506.13 |
| Total Accounts Payable | \$2,506.13 |
| Credit Cards | |
| 2005 Central Bank Credit Cards | 1,413.91 |
| Total Credit Cards | \$1,413.91 |
| Total Current Liabilities | \$3,920.04 |
| Total Liabilities | \$3,920.04 |
| Equity | |
| 3005 Retained Earnings | 275,192.53 |
| Net Income | 31,593.96 |
| Total Equity | \$306,786.49 |
| TOTAL LIABILITIES AND EQUITY | \$310,706.53 |

Western Cass Fire Protection District

Statement of Revenue and Expenses- Modified Cash Basis

For the Five Months Ended May 31, 2024

| | TOTAL |
|--|---------------------|
| Income | |
| 4025 Interest Earned | 2,973.24 |
| 4030 Miscellaneous Revenue | 3,360.38 |
| 4040 Tax Revenue | 5,065.81 |
| 4045 General Fund Property Taxes | 0.00 |
| 4045-01 Surtax | 98.07 |
| 4045-02 TIF Surtax | 18.20 |
| 4045-03 Evergy Surtax | 1.69 |
| 4045-04 RR & Utilities | 51,813.38 |
| 4045-05 RR & Utilities Surtax | 75.45 |
| 4045-06 Current | 111,463.65 |
| 4045-2021 Year 2021 | 5.70 |
| 4045-2022 Year 2022 | 874.43 |
| 4045-2023 Year 2023 | 4,562.05 |
| Total 4045 General Fund Property Taxes | 168,912.62 |
| 4055 Dispatch Fund Property Taxes | |
| 4055-01 Surtax | 11.55 |
| 4055-02 TIF Surtax | 2.14 |
| 4055-03 Evergy Surtax | 0.20 |
| 4055-04 RR & Utilities | 6,104.55 |
| 4055-05 RR & Utilities Surtax | 8.88 |
| 4055-06 Current | 13,132.42 |
| 4055-2021 Year 2021 | 0.67 |
| 4055-2022 Year 2022 | 103.02 |
| 4055-2023 Year 2023 | 537.49 |
| Total 4055 Dispatch Fund Property Taxes | 19,900.92 |
| Total 4040 Tax Revenue | 193,879.35 |
| Total Income | \$200,212.97 |
| GROSS PROFIT | \$200,212.97 |
| Expenses | |
| 6010 Administrative Expenditures | 0.00 |
| 6010-02 Advertising and Publicity | 2,402.13 |
| 6010-04 Billing and Collection Services | 173.93 |
| 6010-06 Elections | 4,129.03 |
| 6010-08 Insurance | 24,077.00 |
| 6010-10 IT/Computers | 2,667.06 |
| 6010-14 Memberships | 60.00 |
| 6010-16 Office Expense | 4,208.83 |
| Total 6010 Administrative Expenditures | 37,717.98 |

| | TOTAL |
|--|---------------------|
| 6020 Facility Expenditures | 0.00 |
| 6020-06 Electricity | 1,884.73 |
| 6020-08 Furniture, Fixtures, and Appliances Supplies | 149.25 |
| 6020-14 Propane/Natural Gas | 3,421.59 |
| 6020-16 Security | 776.66 |
| 6020-18 Telephone | 2,124.07 |
| 6020-20 Trash Removal | 449.11 |
| 6020-22 Water | 261.88 |
| 6020-30 Utilities | 2,838.10 |
| Total 6020 Facility Expenditures | 11,905.39 |
| 6030 Human Resources | 0.00 |
| 6030-04 Employee Relations | 240.00 |
| Total 6030 Human Resources | 240.00 |
| 6040 Legal and Professional Services | 0.00 |
| 6040-02 Accounting | 5,750.00 |
| 6040-06 Legal | 16,240.60 |
| Total 6040 Legal and Professional Services | 21,990.60 |
| 6050 Miscellaneous Expenditures | 4,566.20 |
| 6060 Operational Expenditures | 0.00 |
| 6060-06 Emergency Medical Services (EMS) | 179.62 |
| 6060-08 Fire | 3,435.50 |
| 6060-10 Fuel | 1,957.84 |
| 6060-12 Maintenance and Repairs | 53,194.51 |
| Total 6060 Operational Expenditures | 58,767.47 |
| 6070 Payroll expenses | 0.00 |
| 6070-06 Salaries & Wages | 31,360.44 |
| 6070-07 Payroll Taxes | 2,569.00 |
| Total 6070 Payroll expenses | 33,929.44 |
| 6090 Travel | |
| 6090-01 Hotel/Lodging | 202.28 |
| Total 6090 Travel | 202.28 |
| Total Expenses | \$169,319.36 |
| NET OPERATING INCOME | \$30,893.61 |
| Other Income | |
| 8005 Service Fees | 700.35 |
| Total Other Income | \$700.35 |
| NET OTHER INCOME | \$700.35 |
| NET INCOME | \$31,593.96 |

Western Cass Fire Protection District

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

January - December 2024

| | TOTAL | | |
|--|---------------------|---------------------|--------------------|
| | ACTUAL | BUDGET | REMAINING |
| Income | | | |
| 4025 Interest Earned | 2,973.24 | | -2,973.24 |
| 4030 Miscellaneous Revenue | 3,360.38 | | -3,360.38 |
| 4040 Tax Revenue | 5,065.81 | | -5,065.81 |
| 4045 General Fund Property Taxes | 0.00 | 206,826.00 | 206,826.00 |
| 4045-01 Surtax | 98.07 | | -98.07 |
| 4045-02 TIF Surtax | 18.20 | | -18.20 |
| 4045-03 Evergy Surtax | 1.69 | | -1.69 |
| 4045-04 RR & Utilities | 51,813.38 | | -51,813.38 |
| 4045-05 RR & Utilities Surtax | 75.45 | | -75.45 |
| 4045-06 Current | 111,463.65 | | -111,463.65 |
| 4045-2021 Year 2021 | 5.70 | | -5.70 |
| 4045-2022 Year 2022 | 874.43 | | -874.43 |
| 4045-2023 Year 2023 | 4,562.05 | | -4,562.05 |
| Total 4045 General Fund Property Taxes | 168,912.62 | 206,826.00 | 37,913.38 |
| 4055 Dispatch Fund Property Taxes | | 24,354.00 | 24,354.00 |
| 4055-01 Surtax | 11.55 | | -11.55 |
| 4055-02 TIF Surtax | 2.14 | | -2.14 |
| 4055-03 Evergy Surtax | 0.20 | | -0.20 |
| 4055-04 RR & Utilities | 6,104.55 | | -6,104.55 |
| 4055-05 RR & Utilities Surtax | 8.88 | | -8.88 |
| 4055-06 Current | 13,132.42 | | -13,132.42 |
| 4055-2021 Year 2021 | 0.67 | | -0.67 |
| 4055-2022 Year 2022 | 103.02 | | -103.02 |
| 4055-2023 Year 2023 | 537.49 | | -537.49 |
| Total 4055 Dispatch Fund Property Taxes | 19,900.92 | 24,354.00 | 4,453.08 |
| Total 4040 Tax Revenue | 193,879.35 | 231,180.00 | 37,300.65 |
| Total Income | \$200,212.97 | \$231,180.00 | \$30,967.03 |
| GROSS PROFIT | \$200,212.97 | \$231,180.00 | \$30,967.03 |
| Expenses | | | |
| 6010 Administrative Expenditures | 116.00 | | -116.00 |
| 6010-02 Advertising and Publicity | 2,402.13 | 926.00 | -1,476.13 |
| 6010-04 Billing and Collection Services | 173.93 | | -173.93 |
| 6010-06 Elections | 4,129.03 | 2,000.00 | -2,129.03 |
| 6010-08 Insurance | 24,077.00 | 21,650.00 | -2,427.00 |
| 6010-10 IT/Computers | 2,667.06 | 3,500.00 | 832.94 |
| 6010-14 Memberships | 60.00 | 1,000.00 | 940.00 |
| 6010-16 Office Expense | 4,208.83 | 1,500.00 | -2,708.83 |
| Total 6010 Administrative Expenditures | 37,833.98 | 30,576.00 | -7,257.98 |
| 6020 Facility Expenditures | 0.00 | | 0.00 |
| 6020-02 Building and Grounds | | 500.00 | 500.00 |
| 6020-06 Electricity | 1,884.73 | 4,000.00 | 2,115.27 |
| 6020-08 Furniture, Fixtures, and Appliances Supplies | 149.25 | | -149.25 |

Troutt, Beeman & Co., PC did not perform an audit, review, or compilation engagement on these financial statements, and no assurance is provided on them.
All disclosures have been omitted.

| | TOTAL | | |
|---|---------------------|----------------------|----------------------|
| | ACTUAL | BUDGET | REMAINING |
| 6020-14 Propane/Natural Gas | 3,421.59 | 5,000.00 | 1,578.41 |
| 6020-16 Security | 776.66 | 500.00 | -276.66 |
| 6020-18 Telephone | 2,124.07 | 0.00 | -2,124.07 |
| 6020-20 Trash Removal | 449.11 | 850.00 | 400.89 |
| 6020-22 Water | 261.88 | | -261.88 |
| 6020-30 Utilities | 2,838.10 | | -2,838.10 |
| Total 6020 Facility Expenditures | 11,905.39 | 10,850.00 | -1,055.39 |
| 6030 Human Resources | 0.00 | | 0.00 |
| 6030-04 Employee Relations | 240.00 | 5,000.00 | 4,760.00 |
| 6030-06 Training | | 10,000.00 | 10,000.00 |
| 6030-08 Workers Compensation Insurance | | 13,000.00 | 13,000.00 |
| Total 6030 Human Resources | 240.00 | 28,000.00 | 27,760.00 |
| 6040 Legal and Professional Services | 0.00 | | 0.00 |
| 6040-02 Accounting | 5,750.00 | 2,500.00 | -3,250.00 |
| 6040-04 Consulting/Contractor | | 15,000.00 | 15,000.00 |
| 6040-06 Legal | 16,240.60 | 15,000.00 | -1,240.60 |
| 6040-08 Medical Direction | | 3,600.00 | 3,600.00 |
| 6040-10 Secretarial | | 4,200.00 | 4,200.00 |
| Total 6040 Legal and Professional Services | 21,990.60 | 40,300.00 | 18,309.40 |
| 6050 Miscellaneous Expenditures | 4,566.20 | | -4,566.20 |
| 6060 Operational Expenditures | 0.00 | | 0.00 |
| 6060-02 Clothing and PPE | | 1,600.00 | 1,600.00 |
| 6060-04 Communications | | | |
| 6060-04-1 Dispatching | | 3,000.00 | 3,000.00 |
| 6060-04-2 Paging | | 5,000.00 | 5,000.00 |
| 6060-04-3 Radios | | 17,354.00 | 17,354.00 |
| Total 6060-04 Communications | | 25,354.00 | 25,354.00 |
| 6060-06 Emergency Medical Services (EMS) | 179.62 | 1,000.00 | 820.38 |
| 6060-08 Fire | 3,435.50 | 1,000.00 | -2,435.50 |
| 6060-10 Fuel | 1,957.84 | 8,000.00 | 6,042.16 |
| 6060-12 Maintenance and Repairs | 53,464.51 | 27,000.00 | -26,464.51 |
| Total 6060 Operational Expenditures | 59,037.47 | 63,954.00 | 4,916.53 |
| 6070 Payroll expenses | 0.00 | | 0.00 |
| 6070-02 FICA tax | | 5,000.00 | 5,000.00 |
| 6070-04 Medicare Tax | | 1,500.00 | 1,500.00 |
| 6070-06 Salaries & Wages | 31,410.43 | 65,000.00 | 33,589.57 |
| 6070-07 Payroll Taxes | 2,569.00 | | -2,569.00 |
| 6070-08 Unemployment Federal | | 1,000.00 | 1,000.00 |
| 6070-10 Unemployment State | | 2,000.00 | 2,000.00 |
| Total 6070 Payroll expenses | 33,979.43 | 74,500.00 | 40,520.57 |
| 6090 Travel | | | |
| 6090-01 Hotel/Lodging | 202.28 | | -202.28 |
| Total 6090 Travel | 202.28 | | -202.28 |
| Total Expenses | \$169,755.35 | \$248,180.00 | \$78,424.65 |
| NET OPERATING INCOME | \$30,457.62 | \$ -17,000.00 | \$ -47,457.62 |
| Other Income | | | |
| 8005 Service Fees | 700.35 | | -700.35 |
| Total Other Income | \$700.35 | \$0.00 | \$ -700.35 |

Troutt, Beeman & Co., PC did not perform an audit, review, or compilation engagement on these financial statements, and no assurance is provided on them.
All disclosures have been omitted.

| | TOTAL | | |
|------------------|--------------------|----------------------|----------------------|
| | ACTUAL | BUDGET | REMAINING |
| NET OTHER INCOME | \$700.35 | \$0.00 | \$ -700.35 |
| NET INCOME | \$31,157.97 | \$ -17,000.00 | \$ -48,157.97 |