

**WESTERN CASS FIRE PROTECTION DISTRICT
MODIFIED CASH BASIS FINANCIAL STATEMENTS
FOR THE SIX MONTHS ENDED JUNE 30, 2024**

Western Cass Fire Protection District
Statement of Assets and Liabilities - Modified Cash Basis
June 30, 2024

	TOTAL
ASSETS	
Current Assets	
Bank Accounts	
1006 Central Bank Checking *****0993	13,745.67
1008 Central Bank Money Market *****1051	181,347.68
1009 Central Bank Dispatch *****2494	40,517.58
Total Bank Accounts	\$235,610.93
Other Current Assets	
1215 Treasury Bonds	68,267.42
Total Other Current Assets	\$68,267.42
Total Current Assets	\$303,878.35
TOTAL ASSETS	\$303,878.35
LIABILITIES AND EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2000 Accounts Payable (A/P)	4,845.94
Total Accounts Payable	\$4,845.94
Credit Cards	
2005 Central Bank Credit Cards	7,726.22
2110 Fleet Fuel Card	-123.27
Total Credit Cards	\$7,602.95
Total Current Liabilities	\$12,448.89
Total Liabilities	\$12,448.89
Equity	
3005 Retained Earnings	275,192.53
Net Income	16,236.93
Total Equity	\$291,429.46
TOTAL LIABILITIES AND EQUITY	\$303,878.35

Western Cass Fire Protection District
Statement of Revenue and Expenses - Modified Cash Basis
For the Six Months Ended June 30, 2024

	TOTAL
Income	
4025 Interest Earned	366.04
4030 Miscellaneous Revenue	-385.35
4040 Tax Revenue	2,289.49
Total Income	\$2,270.18
GROSS PROFIT	\$2,270.18
Expenses	
6010 Administrative Expenditures	
6010-02 Advertising and Publicity	116.00
6010-16 Office Expense	46.70
Total 6010 Administrative Expenditures	162.70
6020 Facility Expenditures	1,352.66
6020-06 Electricity	422.66
6020-14 Propane/Natural Gas	83.20
6020-16 Security	49.21
6020-20 Trash Removal	100.41
6020-22 Water	51.03
6020-30 Utilities	-1,352.66
Total 6020 Facility Expenditures	706.51
6040 Legal and Professional Services	
6040-02 Accounting	650.00
Total 6040 Legal and Professional Services	650.00
6050 Miscellaneous Expenditures	399.99
6060 Operational Expenditures	
6060-04 Communications	6,855.04
6060-10 Fuel	-123.27
6060-12 Maintenance and Repairs	4,446.54
Total 6060 Operational Expenditures	11,178.31
6070 Payroll expenses	
6070-06 Salaries & Wages	4,200.00
6070-07 Payroll Taxes	329.70
Total 6070 Payroll expenses	4,529.70
Total Expenses	\$17,627.21
NET OPERATING INCOME	\$ -15,357.03
NET INCOME	\$ -15,357.03

Western Cass Fire Protection District

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

January - June 2024

	TOTAL		
	ACTUAL	BUDGET	REMAINING
Income			
4025 Interest Earned	3,339.28		-3,339.28
4030 Miscellaneous Revenue	2,975.03		-2,975.03
4040 Tax Revenue	7,355.30		-7,355.30
4045 General Fund Property Taxes	0.00	103,413.00	103,413.00
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	103,413.00	-65,499.62
4055 Dispatch Fund Property Taxes		12,177.00	12,177.00
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	12,177.00	-7,723.92
Total 4040 Tax Revenue	196,168.84	115,590.00	-80,578.84
Total Income	\$202,483.15	\$115,590.00	\$ -86,893.15
GROSS PROFIT	\$202,483.15	\$115,590.00	\$ -86,893.15
Expenses			
6010 Administrative Expenditures	0.00		0.00
6010-02 Advertising and Publicity	2,518.13	463.02	-2,055.11
6010-04 Billing and Collection Services	173.93		-173.93
6010-06 Elections	4,129.03	1,000.02	-3,129.01
6010-08 Insurance	24,077.00	10,825.02	-13,251.98
6010-10 IT/Computers	2,667.06	1,750.02	-917.04
6010-14 Memberships	60.00	499.98	439.98
6010-16 Office Expense	4,255.53	750.00	-3,505.53
Total 6010 Administrative Expenditures	37,880.68	15,288.06	-22,592.62
6020 Facility Expenditures	0.00		0.00
6020-02 Building and Grounds		250.02	250.02
6020-06 Electricity	2,307.39	1,999.98	-307.41
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	4,326.77	2,500.02	-1,826.75
6020-16 Security	825.87	250.02	-575.85
6020-18 Telephone	2,654.75	0.00	-2,654.75
6020-20 Trash Removal	549.52	424.98	-124.54
6020-22 Water	312.91		-312.91
6020-30 Utilities	1,485.44		-1,485.44
Total 6020 Facility Expenditures	12,611.90	5,425.02	-7,186.88
6030 Human Resources	0.00		0.00
6030-04 Employee Relations	240.00	2,500.02	2,260.02
6030-06 Training		4,999.98	4,999.98
6030-08 Workers Compensation Insurance		6,499.98	6,499.98
Total 6030 Human Resources	240.00	13,999.98	13,759.98
6040 Legal and Professional Services	0.00		0.00
6040-02 Accounting	6,400.00	1,249.98	-5,150.02
6040-04 Consulting/Contractor		7,500.00	7,500.00
6040-06 Legal	16,240.60	7,500.00	-8,740.60
6040-08 Medical Direction		1,800.00	1,800.00
6040-10 Secretarial		2,100.00	2,100.00
Total 6040 Legal and Professional Services	22,640.60	20,149.98	-2,490.62
6050 Miscellaneous Expenditures	4,966.19		-4,966.19
6060 Operational Expenditures	0.00		0.00
6060-02 Clothing and PPE		799.98	799.98
6060-04 Communications	6,855.04		-6,855.04
6060-04-1 Dispatching		1,500.00	1,500.00
6060-04-2 Paging		2,500.02	2,500.02
6060-04-3 Radios		8,677.02	8,677.02
Total 6060-04 Communications	6,855.04	12,677.04	5,822.00
6060-06 Emergency Medical Services (EMS)	179.62	499.98	320.36
6060-08 Fire	3,435.50	499.98	-2,935.52
6060-10 Fuel	1,834.57	4,000.02	2,165.45
6060-12 Maintenance and Repairs	57,641.05	13,500.00	-44,141.05
Total 6060 Operational Expenditures	69,945.78	31,977.00	-37,968.78
6070 Payroll expenses	0.00		0.00
6070-02 FICA tax		2,500.02	2,500.02
6070-04 Medicare Tax		750.00	750.00
6070-06 Salaries & Wages	35,560.44	32,500.02	-3,060.42
6070-07 Payroll Taxes	2,898.70		-2,898.70
6070-08 Unemployment Federal		499.98	499.98
6070-10 Unemployment State		1,000.02	1,000.02
Total 6070 Payroll expenses	38,459.14	37,250.04	-1,209.10
6090 Travel			
6090-01 Hotel/Lodging	202.28		-202.28
Total 6090 Travel	202.28		-202.28
Total Expenses	\$186,946.57	\$124,090.08	\$ -62,856.49
NET OPERATING INCOME	\$15,536.58	\$ -8,500.08	\$ -24,036.66
Other Income			
8005 Service Fees	700.35		-700.35
Total Other Income	\$700.35	\$0.00	\$ -700.35

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	TOTAL		
	ACTUAL	BUDGET	REMAINING
NET OTHER INCOME	\$700.35	\$0.00	\$ -700.35
NET INCOME	\$16,236.93	\$ -8,500.08	\$ -24,737.01