

## WCFPD Treasurer's Report - 4.17.24

Update:

1 – Q1 2024 revenues from the county: General Fund \$168,912.59, Dispatch Fund \$19,900.95

2 – Q1 2024 interest earned: District Money Market account: \$1860.02

3 – Account Balances (as of 4.17.24):

- Operating Acct        \$26,409.71
- Money Market        \$303,752.47
- Dispatch Acct        \$19,900.05

4 – The 2024 Budget has been updated as per revision approved on 1.17.24

5 – Chart of Accounts needs a refresh. Are there any volunteers to help?

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

WESTERN CASS FIRE PROTECTION DISTRICT  
FINANCIAL STATEMENTS

FOR THE THREE MONTHS ENDED  
MARCH 31, 2024

# Western Cass Fire Protection District

## Balance Sheet

March 31, 2024

	TOTAL
<b>ASSETS</b>	
Current Assets	
Bank Accounts	
1006 Central Bank Checking *****0993	13,928.74
1008 Central Bank Money Market *****1051	343,653.42
<b>Total Bank Accounts</b>	<b>\$357,582.16</b>
Other Current Assets	
1250 Prepaid Legal Fees	10,185.44
1255 Prepaid Payroll	6,412.00
1295 Accrued Earned Interest	-1,860.02
<b>Total Other Current Assets</b>	<b>\$14,737.42</b>
<b>Total Current Assets</b>	<b>\$372,319.58</b>
<b>TOTAL ASSETS</b>	<b>\$372,319.58</b>
<b>LIABILITIES AND EQUITY</b>	
Liabilities	
Current Liabilities	
Accounts Payable	
2000 Accounts Payable (A/P)	8,526.58
<b>Total Accounts Payable</b>	<b>\$8,526.58</b>
Credit Cards	
2005 Central Bank Credit Cards - Parent Acct #6904	3,919.44
2006 Central Bank - Cody #6014	3,338.67
2008 Central Bank - Mike #8822	666.70
<b>Total 2005 Central Bank Credit Cards - Parent Acct #6904</b>	<b>7,924.81</b>
2110 Fleet Fuel Card	825.53
<b>Total Credit Cards</b>	<b>\$8,750.34</b>
<b>Total Current Liabilities</b>	<b>\$17,276.92</b>
<b>Total Liabilities</b>	<b>\$17,276.92</b>
Equity	
3005 Retained Earnings	275,192.53
Net Income	79,850.13
<b>Total Equity</b>	<b>\$355,042.66</b>
<b>TOTAL LIABILITIES AND EQUITY</b>	<b>\$372,319.58</b>

# Western Cass Fire Protection District

## Profit and Loss

For the Month Ended March 31, 2024

	TOTAL
Income	
4030 Miscellaneous Revenue	-12.19
4040 Tax Revenue	-183,282.60
4045 General Fund Property Taxes	-4,106.99
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
<b>Total 4045 General Fund Property Taxes</b>	<b>164,805.63</b>
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
<b>Total 4055 Dispatch Fund Property Taxes</b>	<b>19,900.92</b>
<b>Total 4040 Tax Revenue</b>	<b>1,423.95</b>
<b>Total Income</b>	<b>\$1,411.76</b>
GROSS PROFIT	<b>\$1,411.76</b>
Expenses	
6010 Administrative Expenditures	26,167.86
6010-02 Advertising and Publicity	1,829.88
6010-04 Billing and Collection Services	137.80
6010-06 Elections	200.00
6010-10 IT/Computers	92.63
<b>Total 6010 Administrative Expenditures</b>	<b>28,428.17</b>
6020 Facility Expenditures	569.04
6020-06 Electricity	358.90
6020-08 Furniture, Fixtures, and Appliances Supplies	66.56
6020-14 Propane/Natural Gas	1,323.79
6020-16 Security	88.87
6020-18 Telephone	531.04

Troutt, Beeman & Co., P.C. 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.

# Western Cass Fire Protection District

## Profit and Loss

For the Month Ended March 31, 2024

	TOTAL
6020-20 Trash Removal	100.96
6020-22 Water	30.18
<b>Total 6020 Facility Expenditures</b>	<b>3,069.34</b>
6030 Human Resources	80.00
6040 Legal and Professional Services	3,600.00
6040-02 Accounting	1,950.00
<b>Total 6040 Legal and Professional Services</b>	<b>5,550.00</b>
6050 Miscellaneous Expenditures	2,963.49
6060 Operational Expenditures	1,046.32
6060-10 Fuel	512.22
6060-12 Maintenance and Repairs	10,773.62
<b>Total 6060 Operational Expenditures</b>	<b>12,332.16</b>
6070 Payroll expenses	-6,921.63
6070-06 Salaries & Wages	11,247.42
6070-07 Payroll Taxes	1,316.74
<b>Total 6070 Payroll expenses</b>	<b>5,642.53</b>
6999 Uncategorized Expense	1,227.84
<b>Total Expenses</b>	<b>\$59,293.53</b>
NET OPERATING INCOME	<b>\$ -57,881.77</b>
Other Income	
8005 Service Fees	718.35
<b>Total Other Income</b>	<b>\$718.35</b>
NET OTHER INCOME	<b>\$718.35</b>
NET INCOME	<b>\$ -57,163.42</b>

# Western Cass Fire Protection District

## Profit and Loss

For the Three Months Ended March 31, 2024

	TOTAL
Income	
4040 Tax Revenue	0.00
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
<b>Total 4045 General Fund Property Taxes</b>	<b>168,912.62</b>
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
<b>Total 4055 Dispatch Fund Property Taxes</b>	<b>19,900.92</b>
<b>Total 4040 Tax Revenue</b>	<b>188,813.54</b>
<b>Total Income</b>	<b>\$188,813.54</b>
GROSS PROFIT	<b>\$188,813.54</b>
Expenses	
6010 Administrative Expenditures	26,443.65
6010-02 Advertising and Publicity	1,857.88
6010-04 Billing and Collection Services	137.80
6010-06 Elections	3,050.00
6010-10 IT/Computers	2,103.48
6010-14 Memberships	50.00
<b>Total 6010 Administrative Expenditures</b>	<b>33,642.81</b>
6020 Facility Expenditures	620.56
6020-06 Electricity	1,139.64
6020-08 Furniture, Fixtures, and Appliances Supplies	128.76
6020-14 Propane/Natural Gas	2,513.05
6020-16 Security	776.66
6020-18 Telephone	1,593.39

Troutt, Beeman & Co., P.C. 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.

# Western Cass Fire Protection District

## Profit and Loss

For the Three Months Ended March 31, 2024

	TOTAL
6020-20 Trash Removal	247.39
6020-22 Water	88.38
<b>Total 6020 Facility Expenditures</b>	<b>7,107.83</b>
6030 Human Resources	80.00
6040 Legal and Professional Services	5,281.15
6040-02 Accounting	4,450.00
<b>Total 6040 Legal and Professional Services</b>	<b>9,731.15</b>
6050 Miscellaneous Expenditures	3,036.99
6060 Operational Expenditures	16,052.97
6060-06 Emergency Medical Services (EMS)	179.62
6060-08 Fire	3,435.50
6060-10 Fuel	2,757.10
6060-12 Maintenance and Repairs	16,286.74
<b>Total 6060 Operational Expenditures</b>	<b>38,711.93</b>
6070 Payroll expenses	0.00
6070-06 Salaries & Wages	15,960.44
6070-07 Payroll Taxes	1,316.74
<b>Total 6070 Payroll expenses</b>	<b>17,277.18</b>
<b>Total Expenses</b>	<b>\$109,587.89</b>
NET OPERATING INCOME	<b>\$79,225.65</b>
Other Income	
8005 Service Fees	700.35
<b>Total Other Income</b>	<b>\$700.35</b>
Other Expenses	
8040 Late Fees or Finance Charges	75.87
<b>Total Other Expenses</b>	<b>\$75.87</b>
NET OTHER INCOME	<b>\$624.48</b>
NET INCOME	<b>\$79,850.13</b>

# Western Cass Fire Protection District

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

January - December 2024

	TOTAL		
	ACTUAL	BUDGET	REMAINING
Income	<b>\$192,733.89</b>	<b>\$231,180.00</b>	<b>\$38,446.11</b>
<b>GROSS PROFIT</b>	<b>\$192,733.89</b>	<b>\$231,180.00</b>	<b>\$38,446.11</b>
Expenses			
6010 Administrative Expenditures	2,441.65		-2,441.65
6010-02 Advertising and Publicity	1,857.88	926.00	-931.88
6010-04 Billing and Collection Services	137.80		-137.80
6010-06 Elections	3,050.00	2,000.00	-1,050.00
6010-08 Insurance	24,077.00	21,650.00	-2,427.00
6010-10 IT/Computers	3,214.43	3,500.00	285.57
6010-14 Memberships	50.00	1,000.00	950.00
6010-16 Office Expense		1,500.00	1,500.00
<b>Total 6010 Administrative Expenditures</b>	<b>34,828.76</b>	<b>30,576.00</b>	<b>-4,252.76</b>
6020 Facility Expenditures	1,442.54		-1,442.54
6020-02 Building and Grounds		500.00	500.00
6020-06 Electricity	1,139.64	4,000.00	2,860.36
6020-08 Furniture, Fixtures, and Appliances Supplies	128.76		-128.76
6020-14 Propane/Natural Gas	2,513.05	5,000.00	2,486.95
6020-16 Security	776.66	500.00	-276.66
6020-18 Telephone	1,593.39	0.00	-1,593.39
6020-20 Trash Removal	247.39	850.00	602.61
6020-22 Water	126.01		-126.01
<b>Total 6020 Facility Expenditures</b>	<b>7,967.44</b>	<b>10,850.00</b>	<b>2,882.56</b>
6030 Human Resources	80.00		-80.00
6030-02 Benefits		0.00	0.00
6030-04 Employee Relations		5,000.00	5,000.00
6030-06 Training		10,000.00	10,000.00
6030-08 Workers Compensation Insurance		13,000.00	13,000.00
<b>Total 6030 Human Resources</b>	<b>80.00</b>	<b>28,000.00</b>	<b>27,920.00</b>
6040 Legal and Professional Services	5,281.15		-5,281.15
6040-02 Accounting	4,450.00	2,500.00	-1,950.00
6040-04 Consulting/Contractor		15,000.00	15,000.00
6040-06 Legal		15,000.00	15,000.00
6040-08 Medical Direction		3,600.00	3,600.00
6040-10 Secretarial		4,200.00	4,200.00
<b>Total 6040 Legal and Professional Services</b>	<b>9,731.15</b>	<b>40,300.00</b>	<b>30,568.85</b>
6050 Miscellaneous Expenditures	-1,556.53		1,556.53
6060 Operational Expenditures	21,089.81		-21,089.81
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
<b>Total 6060-04 Communications</b>		<b>25,354.00</b>	<b>25,354.00</b>



	TOTAL		
	ACTUAL	BUDGET	REMAINING
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	2,757.10	8,000.00	5,242.90
6060-12 Maintenance and Repairs	16,286.74	27,000.00	10,713.26
<b>Total 6060 Operational Expenditures</b>	<b>43,748.77</b>	<b>63,954.00</b>	<b>20,205.23</b>
6070 Payroll expenses	49.99		-49.99
6070-02 FICA tax		5,000.00	5,000.00
6070-04 Medicare Tax		1,500.00	1,500.00
6070-06 Salaries & Wages	15,960.44	65,000.00	49,039.56
6070-07 Payroll Taxes	1,316.74		-1,316.74
6070-08 Unemployment Federal		1,000.00	1,000.00
6070-10 Unemployment State		2,000.00	2,000.00
<b>Total 6070 Payroll expenses</b>	<b>17,327.17</b>	<b>74,500.00</b>	<b>57,172.83</b>
6999 Uncategorized Expense	12.00		-12.00
<b>Total Expenses</b>	<b>\$112,138.76</b>	<b>\$248,180.00</b>	<b>\$136,041.24</b>
NET OPERATING INCOME	<b>\$80,595.13</b>	<b>\$ -17,000.00</b>	<b>\$ -97,595.13</b>
Other Income	<b>\$700.35</b>	<b>\$0.00</b>	<b>\$ -700.35</b>
Other Expenses	<b>\$75.87</b>	<b>\$0.00</b>	<b>\$ -75.87</b>
NET OTHER INCOME	<b>\$624.48</b>	<b>\$0.00</b>	<b>\$ -624.48</b>
NET INCOME	<b>\$81,219.61</b>	<b>\$ -17,000.00</b>	<b>\$ -98,219.61</b>