



Minutes
Western Cass Fire Protection District
Regular Session
Wednesday, March 15, 2023, at 7:00 pm
Fire Headquarters
5 S. Rogers Rd., Cleveland, MO 64734
In Person Only

- 1) Call to Order by the Secretary 7:00pm
- 2) Pledge of Allegiance
- 3) Roll Call (Quorum)
 - a) President and Chair John Webb (2022- 2027) Present
 - b) Vice Chair Marty Hardman (2022- 2023) Present
 - c) Director Sue Hosterman (2019-2025) Present
 - d) Director Kerri VanMeveren (2020-2026) Present
 - e) Director Darvin Schildknecht (2021-2027) Present
 - f) In the absence of the Secretary Chris Johnson, the Chair appointed Stephanie Toliver Secretary Pro Tem. Chief John Johnson and District Manager Stephanie Toliver were also present.

- 4) The tentative agenda for Wednesday, March 15, 2023 was amended to remove: Item 6 Approve Minutes. The Chair made a motion to adopt and approve the amended agenda.
Director Hosterman: Yea
Director Hardman: Yea
Chair Webb: Yea
Director Schildknecht: Nay
Director VanMeveren: Nay

- 7) Reports
 - a) The attached reports were submitted by the Directors.
 - b) The Treasurer's Report was filed for audit.

- 8) Unfinished Business
 - a) Test of Emergency System Station 1
Chief Johnson reports the emergency system failed to come on during a recent power outage. Rockhill Electric was called to evaluate. Rockhill Electric is waiting on part to come in for repair.

- 9) New Business
 - a) Work Comp Renewal
The Chair requested the District Manager pursue application with the assistance of Director Hosterman.

b) Budget Revision

Director Hardman made a motion to approve the budget revision as attached.

Director Hosterman: Yea

Director Hardman: Yea

Chair Webb: Yea

Director Schildknecht: Nay

Director VanMeveren: Nay

c) Budget Officer

Chair Webb made a motion to designate Stephanie Toliver as the Budget Officer.

Director Hosterman: Yea

Director Hardman: Yea

Chair Webb: Yea

Director Schildknecht: Yea

Director VanMeveren: Yea

d) Termination of John Martin

Chair Webb made a motion to terminate John Martin as the District's CPA via email as stated per contract.

Director Hosterman: Yea

Director Hardman: Yea

Chair Webb: Yea

Director Schildknecht: Yea

Director VanMeveren: Yea

e) Engage Accountant

The Chair suggested we utilize the per hour amount charged by Melissa's Advisory Service for any accounting needs.

Director VanMeveren moved to postpone the matter to the next meeting with no objection heard from the board.

f) Payment to Attorney Defending District

The Chair made a motion to approve to pay attorney Aaron Racine the attached invoices.

Director Hosterman: Yea

Director Hardman: Yea

Chair Webb: Yea

Director Schildknecht: Nay

Director VanMeveren: Nay

The Chair made a motion to approve to pay the attached retainer of \$30,000 to attorney Aaron Racine.

Director Hosterman: Yea

Director Hardman: Yea

Chair Webb: Yea
Director Schildknecht: Yea
Director VanMeveren: Yea

Director Hardman made a motion to approve the Treasurer, Stephanie Toliver, to pay the invoice and retainer approved by the Board.

Director Hosterman: Yea
Director Hardman: Yea
Chair Webb: Yea
Director Schildknecht: Yea
Director VanMeveren: Nay

10) Director Hardman made a motion to adjourn. Meeting adjourned at 7:33pm



Western Cass Fire Protection District Wed,
March 15, 2023 at 7:00 pm
5 S. Rogers Rd., Cleveland, MO 64734

**Director VanMeveren Report
Feb 15th 2023 – March 15th, 2023**

1. No minutes were sent out for the board to approve, yet the agenda reflects approving Special Minutes and Closed minutes for dates unknown.
- 6) Approve Minutes
 - a) Approve the Special Session minutes of
 - b) Approve the Closed Session Minutes of
2. There are numerous topics listed on the agenda, yet there have been no documents provided to all the board members in preparation for the meeting. Nor are there any records in the place where past "board packets" have been stored.
- 7) Reports
 - a) Directors Submit Written Reports
 - b) Treasurer Report Written Report
 - c) Chief Report Written Report
- 8) Unfinished Business
 - a) Test of Emergency System Station 1
- 9) New Business
 - a) work comp renewal
 - b) Budget revision
 - c) Budget Officer appointment
 - d) Termination of John Martin
 - e) engage accountant
 - f) Payment to Attorney defending District
- 10) Adjourn

Your teams

- WCFPD Board
- WC:FD Root
- WCFPD Operations
 - General
- WCFPD Financials
- WCFPD Administration
- WCFPD Personnel Records
- Monte Olsen

Documents > General > Board Packets New

Name	SS	Modified	Modified By	File Size
1.packets Old		December 9, 2022	John Webb	9 items
2023.02.15		February 2	Stephanie Toliver	5 items
230118		January 16	John Webb	0 items
				Sum

Western Cass Fire Protection District

Balance Sheet

As of March 15, 2023

	TOTAL
ASSETS	
Current Assets	
Bank Accounts	
1000 General Fund	
1001 Checking CBR ***2928	213,351.77
1002 Checking CBR ***3736 Debit	0.00
1003 Checking CBR ***3720	0.00
1004 ACH Account	0.00
1006 Savings CBR **3728	240,000.00
1011 Certificate of Deposit CB #3867	0.00
1012 Certificate of Deposit CB #3896	6,087.62
1013 Certificate of Deposit CB #4226	0.00
1014 Certificate of Deposit CB #5156	0.00
1015 Certificate of Deposit CB #5207	5,456.95
Total 1000 General Fund	464,896.34
1090 Debt Service Fund	22,170.76
1095 Checking CBR *****	181,132.85
Total 1090 Debt Service Fund	203,303.61
Total Bank Accounts	\$668,199.95
Other Current Assets	
1205 Reimbursable Expenditures	587.99
1295 Accrued Earned Interest	7.61
Total Other Current Assets	\$595.60
Total Current Assets	\$668,795.55
TOTAL ASSETS	\$668,795.55
LIABILITIES AND EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2000 Accounts Payable (A/P)	7,043.91
Total Accounts Payable	\$7,043.91
Credit Cards	
2100 P-Card Control Account	
2100-02 P-Card Fire Chief	264.49
2100-04 P-Card District Manager	1,058.22
2100-08 P-Card Treasurer	86.81
2100-10 P-Card President	0.00
Total 2100 P-Card Control Account	1,409.52
2110 Fleet Fuel Card	576.87

Western Cass Fire Protection District

Balance Sheet

As of March 15, 2023

	TOTAL
Total Credit Cards	\$1,986.39
Other Current Liabilities	
2200 Unpaid Salaries and Wages	-40.00
2300 Payroll Taxes and Withholdings	
2300-02 FICA Taxes and Withholdings	0.00
2300-04 Medicare Tax and Withholdings	0.00
2300-06 Unemployment Federal	0.00
2300-08 Unemployment State	0.00
2300-10 Income Tax Withholding Federal	0.00
2300-12 Income Tax Withholding State	0.00
Total 2300 Payroll Taxes and Withholdings	0.00
2400 Debt Service Refund	82,423.66
2500 Receipts to be Returned	100.00
Total Other Current Liabilities	\$82,483.66
Total Current Liabilities	\$91,513.96
Long-Term Liabilities	
2600 Outstanding Bonds	-181,130.85
2605 Accrued Unpaid Interest	-1.00
Total Long-Term Liabilities	\$ -181,131.85
Total Liabilities	\$ -89,617.89
Equity	
3005 Retained Earnings	609,245.07
Net Income	149,168.37
Total Equity	\$758,413.44
TOTAL LIABILITIES AND EQUITY	\$668,795.55

Western Cass Fire Protection District

Budget vs. Actuals: 2023 Budget Revision - FY23 P&L
January - February, 2023

	JAN 2023				FEB 2023				TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
Income												
4025 Interest Earned	0.69		0.69		2.97		2.97		\$3.66	\$0.00	\$3.66	0.00%
4030 Miscellaneous Revenue					0.16		0.16		\$0.16	\$0.00	\$0.16	0.00%
4035 Service Fees	-5.00		-5.00						\$-5.00	\$0.00	\$-5.00	0.00%
4040 Tax Revenue									\$0.00	\$0.00	\$0.00	0.00%
4045 General Fund Property Taxes					3,767.61		3,767.61		\$3,767.61	\$0.00	\$3,767.61	0.00%
4045-2022 Year 2022	176,157.22	12,910.50	163,246.72	1,364.45 %	12,910.50	-12,910.50			\$176,157.22	\$25,821.00	\$150,336.22	682.22 %
4045-2023 Year 2023		3,025.00	-3,025.00			3,025.00	-3,025.00		\$0.00	\$6,050.00	\$-6,050.00	0.00%
Total 4045 General Fund Property Taxes	176,157.22	15,935.50	160,221.72	1,105.44 %	3,767.61	15,935.50	-12,167.89	23.84 %	\$179,924.83	\$31,871.00	\$148,053.83	564.54 %
4055 Dispatch Fund Property Taxes									\$0.00	\$0.00	\$0.00	0.00%
4055-2022 Year 2022		1,521.67	-1,521.67			1,521.67	-1,521.67		\$0.00	\$3,043.34	\$-3,043.34	0.00%
4055-2023 Year 2023		356.17	-356.17			356.17	-356.17		\$0.00	\$712.34	\$-712.34	0.00%
Total 4055 Dispatch Fund Property Taxes		1,877.84	-1,877.84			1,877.84	-1,877.84		\$0.00	\$3,755.68	\$-3,755.68	0.00%
Total 4040 Tax Revenue	176,157.22	17,813.34	158,343.88	988.91 %	3,767.61	17,813.34	-14,045.73	21.15 %	\$179,924.83	\$35,626.68	\$144,298.15	505.03 %
Total Income	\$176,152.91	\$17,813.34	\$158,339.57	988.88 %	\$3,770.74	\$17,813.34	\$-14,042.60	21.17 %	\$179,923.65	\$35,626.68	\$144,296.97	505.03 %
GROSS PROFIT	\$176,152.91	\$17,813.34	\$158,339.57	988.88 %	\$3,770.74	\$17,813.34	\$-14,042.60	21.17 %	\$179,923.65	\$35,626.68	\$144,296.97	505.03 %
Expenses												
6010 Administrative Expenditures									\$0.00	\$0.00	\$0.00	0.00%
6010-02 Advertising and Publicity	130.00	166.67	-36.67	78.00 %	115.00	166.67	-51.67	69.00 %	\$245.00	\$333.34	\$-88.34	73.50 %
6010-06 Elections		83.33	-83.33			83.33	-83.33		\$0.00	\$166.66	\$-166.66	0.00%
6010-08 Insurance		1,614.33	-1,614.33		75.00	1,614.33	-1,539.33	4.65 %	\$75.00	\$3,228.66	\$-3,153.66	2.32 %
6010-10 IT/Computers	900.00	1,000.00	-100.00	90.00 %	930.19	1,000.00	-69.81	93.02 %	\$1,830.19	\$2,000.00	\$-169.81	91.51 %
6010-16 Office Expense	719.09	208.33	510.76	345.17 %		208.33	-208.33		\$719.09	\$416.66	\$302.43	172.58 %
Total 6010 Administrative Expenditures	1,749.09	3,072.66	-1,323.57	56.92 %	1,120.19	3,072.66	-1,952.47	36.46 %	\$2,869.28	\$6,145.32	\$-3,276.04	46.89 %
6020 Facility Expenditures									\$0.00	\$0.00	\$0.00	0.00%
6020-02 Building and Grounds	149.00	416.67	-267.67	35.76 %	189.00	416.67	-227.67	45.36 %	\$338.00	\$833.34	\$-495.34	40.56 %
6020-06 Electricity	335.16	375.00	-39.84	89.38 %	369.16	375.00	-5.84	98.44 %	\$704.32	\$750.00	\$-45.68	93.91 %
6020-14 Propane/Natural Gas	1,924.28	666.67	1,257.61	288.64 %	401.84	666.67	-264.83	60.28 %	\$2,326.12	\$1,333.34	\$992.78	174.46 %
6020-16 Security	1,203.94	333.33	870.61	361.19 %		333.33	-333.33		\$1,203.94	\$666.66	\$537.28	180.59 %
6020-18 Telephone	178.88	16.67	162.21	1,073.07 %	5.73	16.67	-10.94	34.37 %	\$184.61	\$33.34	\$151.27	553.72 %
6020-20 Trash Removal	42.00	43.75	-1.75	96.00 %	43.47	43.75	-0.28	99.36 %	\$85.47	\$87.50	\$-2.03	97.68 %
6020-22 Water	106.83	66.67	40.16	160.24 %	95.48	66.67	28.81	143.21 %	\$202.31	\$133.34	\$68.97	151.72 %
Total 6020 Facility Expenditures	3,940.09	1,918.76	2,021.33	205.35 %	1,104.68	1,918.76	-814.08	57.57 %	\$5,044.77	\$3,837.52	\$1,207.25	131.46 %
6030 Human Resources									\$0.00	\$0.00	\$0.00	0.00%
6030-02 Benefits		125.00	-125.00			125.00	-125.00		\$0.00	\$250.00	\$-250.00	0.00%
6030-04 Employee Relations		833.33	-833.33			833.33	-833.33		\$0.00	\$1,666.66	\$-1,666.66	0.00%
6030-06 Training	10,500.00	1,250.00	9,250.00	840.00 %	77.98	1,250.00	-1,172.02	6.24 %	\$10,577.98	\$2,500.00	\$8,077.98	423.12 %
6030-08 Workers Compensation Insurance		666.67	-666.67			666.67	-666.67		\$0.00	\$1,333.34	\$-1,333.34	0.00%
Total 6030 Human Resources	10,500.00	2,875.00	7,625.00	365.22 %	77.98	2,875.00	-2,797.02	2.71 %	\$10,577.98	\$5,750.00	\$4,827.98	183.96 %
6040 Legal and Professional Services									\$0.00	\$0.00	\$0.00	0.00%
6040-02 Accounting	102.40	125.00	-22.60	81.92 %	62.64	125.00	-62.36	50.11 %	\$165.04	\$250.00	\$-84.96	66.02 %
6040-04 Consulting/Contractor	180.00	3,750.00	-3,570.00	4.80 %	3,225.00	3,750.00	-525.00	86.00 %	\$3,405.00	\$7,500.00	\$-4,095.00	45.40 %
6040-06 Legal		2,500.00	-2,500.00		465.40	2,500.00	-2,034.60	18.62 %	\$465.40	\$5,000.00	\$-4,534.60	9.31 %
6040-08 Medical Direction		300.00	-300.00			300.00	-300.00		\$0.00	\$600.00	\$-600.00	0.00%
6040-10 Secretarial		350.00	-350.00			350.00	-350.00		\$0.00	\$700.00	\$-700.00	0.00%
Total 6040 Legal and Professional Services	282.40	7,025.00	-6,742.60	4.02 %	3,753.04	7,025.00	-3,271.96	53.42 %	\$4,035.44	\$14,050.00	\$-10,014.56	28.72 %
6050 Miscellaneous Expenditures									\$587.99	\$0.00	\$587.99	0.00%
6060 Operational Expenditures									\$0.00	\$0.00	\$0.00	0.00%
6060-02 Clothing and PPE		2,083.33	-2,083.33		1,942.00	2,083.33	-141.33	93.22 %	\$1,942.00	\$4,166.66	\$-2,224.66	46.61 %
6060-04 Communications		1,877.75	-1,877.75			1,877.75	-1,877.75		\$0.00	\$3,755.50	\$-3,755.50	0.00%
6060-04-1 Dispatching	1,440.00		1,440.00						\$1,440.00	\$0.00	\$1,440.00	0.00%
6060-04-2 Paging					678.87		678.87		\$678.87	\$0.00	\$678.87	0.00%
Total 6060-04 Communications	1,440.00	1,877.75	-437.75	76.69 %	678.87	1,877.75	-1,198.88	36.15 %	\$2,118.87	\$3,755.50	\$-1,636.63	56.42 %
6060-06 Emergency Medical Services (EMS)	161.63	250.00	-88.37	64.65 %	524.63	250.00	274.63	209.85 %	\$686.26	\$500.00	\$186.26	137.25 %
6060-08 Fire		83.33	-83.33			83.33	-83.33		\$0.00	\$166.66	\$-166.66	0.00%
6060-10 Fuel	843.25	833.33	9.92	101.19 %	576.87	833.33	-256.46	69.22 %	\$1,420.12	\$1,666.66	\$-246.54	85.21 %
6060-12 Maintenance and Repairs	15.99	1,166.67	-1,150.68	1.37 %	1,596.40	1,166.67	429.73	136.83 %	\$1,612.39	\$2,333.34	\$-720.95	69.10 %
Total 6060 Operational Expenditures	2,460.87	6,294.41	-3,833.54	39.10 %	5,318.77	6,294.41	-975.64	84.50 %	\$7,779.64	\$12,588.82	\$-4,809.18	61.80 %
6070 Payroll expenses	-8.00		-8.00		8,306.43		8,306.43		\$8,298.43	\$0.00	\$8,298.43	0.00%
6070-02 FICA tax		416.67	-416.67			416.67	-416.67		\$0.00	\$833.34	\$-833.34	0.00%
6070-04 Medicare Tax		125.00	-125.00			125.00	-125.00		\$0.00	\$250.00	\$-250.00	0.00%
6070-06 Salaries & Wages	5,919.24	5,833.33	85.91	101.47 %	5,833.33	5,833.33	-5,833.33		\$5,919.24	\$11,666.66	\$-5,747.42	50.74 %
6070-08 Unemployment Federal		83.33	-83.33			83.33	-83.33		\$0.00	\$166.66	\$-166.66	0.00%
6070-10 Unemployment State		166.67	-166.67			166.67	-166.67		\$0.00	\$333.34	\$-333.34	0.00%
Total 6070 Payroll expenses	5,911.24	6,625.00	-713.76	89.23 %	8,306.43	6,625.00	1,681.43	125.38 %	\$14,217.67	\$13,250.00	\$967.67	107.30 %
Total Expenses	\$24,843.69	\$27,810.83	\$-2,967.14	89.33 %	\$20,289.08	\$27,810.83	\$-7,541.75	72.88 %	\$45,112.77	\$55,821.68	\$-10,508.89	81.11 %
NET OPERATING INCOME	\$151,309.22	\$-9,997.49	\$161,306.71	-1,513.47 %	\$-16,498.34	\$-9,997.49	\$-6,500.85	165.02 %	\$134,810.88	\$-19,994.98	\$154,805.86	-674.22 %
Other Income												
4070 Insurance Proceeds	7,128.70		7,128.70		11,460.17		11,460.17		\$18,588.87	\$0.00	\$18,588.87	0.00%
Total Other Income	\$7,128.70	\$0.00	\$7,128.70	0.00%	\$11,460.17	\$0.00	\$11,460.17	0.00%	\$18,588.87	\$0.00	\$18,588.87	0.00%
Other Expenses												
8060 Sales and Excise Taxes Paid	29.96		29.96		46.96		46.96		\$76.92	\$0.00	\$76.92	0.00%
8098 Ask The Accountant	5.99		5.99						\$5.99	\$0.00	\$5.99	0.00%
Total Other Expenses	\$35.95	\$0.00	\$35.95	0.00%	\$46.96	\$0.00	\$46.96	0.00%	\$82.91	\$0.00	\$82.91	0.00%
NET OTHER INCOME	\$7,092.75	\$0.00	\$7,092.75	0.00%	\$11,413.21	\$0.00	\$11,413.21	0.00%	\$18,505.96	\$0.00	\$18,505.96	0.00%
NET INCOME	\$158,401.97	\$-9,997.49	\$168,399.46	-1,584.42 %	\$-5,085.13	\$-9,997.49	\$4,912.36	50.86 %	\$153,316.84	\$-19,994.98	\$173,311.82	-766.78 %

Western Cass Fire Protection District

Profit and Loss

January 1 - March 15, 2023

	TOTAL
Income	
4025 Interest Earned	3.66
4030 Miscellaneous Revenue	0.16
4035 Service Fees	-5.00
4040 Tax Revenue	
4045 General Fund Property Taxes	3,767.61
4045-2022 Year 2022	176,157.22
Total 4045 General Fund Property Taxes	179,924.83
Total 4040 Tax Revenue	179,924.83
Total Income	\$179,923.65
GROSS PROFIT	179,923.65
Expenses	
6010 Administrative Expenditures	
6010-02 Advertising and Publicity	245.00
6010-08 Insurance	75.00
6010-10 IT/Computers	2,782.63
6010-16 Office Expense	719.09
Total 6010 Administrative Expenditures	3,821.72
6020 Facility Expenditures	
6020-02 Building and Grounds	338.00
6020-06 Electricity	1,001.63
6020-14 Propane/Natural Gas	2,326.12
6020-16 Security	1,203.94
6020-18 Telephone	184.61
6020-20 Trash Removal	128.94
6020-22 Water	202.31
Total 6020 Facility Expenditures	5,385.55
6030 Human Resources	
6030-06 Training	10,577.98
Total 6030 Human Resources	10,577.98
6040 Legal and Professional Services	
6040-02 Accounting	165.04
6040-04 Consulting/Contractor	5,992.50
6040-06 Legal	733.15
Total 6040 Legal and Professional Services	6,890.69
6050 Miscellaneous Expenditures	587.99

Western Cass Fire Protection District

Profit and Loss

January 1 - March 15, 2023

	TOTAL
6060 Operational Expenditures	
6060-02 Clothing and PPE	1,942.00
6060-04 Communications	
6060-04-1 Dispatching	1,440.00
6060-04-2 Paging	678.87
Total 6060-04 Communications	2,118.87
6060-06 Emergency Medical Services (EMS)	686.26
6060-10 Fuel	1,420.12
6060-12 Maintenance and Repairs	1,612.39
Total 6060 Operational Expenditures	7,779.64
6070 Payroll expenses	8,298.43
6070-06 Salaries & Wages	5,919.24
Total 6070 Payroll expenses	14,217.67
Total Expenses	\$49,261.24
NET OPERATING INCOME	\$130,662.41
Other Income	
4070 Insurance Proceeds	18,588.87
Total Other Income	\$18,588.87
Other Expenses	
8060 Sales and Excise Taxes Paid	76.92
8098 Ask The Accountant	5.99
Total Other Expenses	\$82.91
NET OTHER INCOME	\$18,505.96
NET INCOME	\$149,168.37

Western Cass Fire Protection District

Budget Overview: 2023 Budget Revision - FY23 P&L

January - December 2023

	TOTAL
Income	
4040 Tax Revenue	
4045 General Fund Property Taxes	
4045-2022 Year 2022	154,926.00
4045-2023 Year 2023	36,300.00
Total 4045 General Fund Property Taxes	191,226.00
4055 Dispatch Fund Property Taxes	
4055-2022 Year 2022	18,260.00
4055-2023 Year 2023	4,274.00
Total 4055 Dispatch Fund Property Taxes	22,534.00
Total 4040 Tax Revenue	213,760.00
Total Income	\$213,760.00
GROSS PROFIT	\$213,760.00
Expenses	
6010 Administrative Expenditures	
6010-02 Advertising and Publicity	2,000.00
6010-06 Elections	1,000.00
6010-08 Insurance	19,372.00
6010-10 IT/Computers	12,000.00
6010-16 Office Expense	2,500.00
Total 6010 Administrative Expenditures	36,872.00
6020 Facility Expenditures	
6020-02 Building and Grounds	5,000.00
6020-06 Electricity	4,500.00
6020-14 Propane/Natural Gas	8,000.00
6020-16 Security	4,000.00
6020-18 Telephone	200.00
6020-20 Trash Removal	525.00
6020-22 Water	800.00
Total 6020 Facility Expenditures	23,025.00
6030 Human Resources	
6030-02 Benefits	1,500.00
6030-04 Employee Relations	10,000.00
6030-06 Training	15,000.00
6030-08 Workers Compensation Insurance	8,000.00
Total 6030 Human Resources	34,500.00
6040 Legal and Professional Services	
6040-02 Accounting	1,500.00
6040-04 Consulting/Contractor	45,000.00
6040-06 Legal	30,000.00
6040-08 Medical Direction	3,600.00
6040-10 Secretarial	4,200.00

Western Cass Fire Protection District

Budget Overview: 2023 Budget Revision - FY23 P&L

January - December 2023

	TOTAL
Total 6040 Legal and Professional Services	84,300.00
6060 Operational Expenditures	
6060-02 Clothing and PPE	25,000.00
6060-04 Communications	22,533.00
6060-06 Emergency Medical Services (EMS)	3,000.00
6060-08 Fire	1,000.00
6060-10 Fuel	10,000.00
6060-12 Maintenance and Repairs	14,000.00
Total 6060 Operational Expenditures	75,533.00
6070 Payroll expenses	
6070-02 FICA tax	5,000.00
6070-04 Medicare Tax	1,500.00
6070-06 Salaries & Wages	70,000.00
6070-08 Unemployment Federal	1,000.00
6070-10 Unemployment State	2,000.00
Total 6070 Payroll expenses	79,500.00
Total Expenses	\$333,730.00
NET OPERATING INCOME	\$ -119,970.00
NET INCOME	\$ -119,970.00

Suggested 2023 Budget Revision Explanation

This budget is significantly higher than we would anticipate it to be moving forward due to the lack of maintenance and up to date equipment and the necessity to repair and replace items as well as the increased training budget for this year. There are also significantly increased expenses due to the current litigation facing the District.

Revenues

Within the new accounting system and Chart of Accounts "Revenues" will be what is known in businesses as "Income." The budget amounts will remain the same but will be rounded to the nearest dollar. Amounts have also been placed in their appropriate categories within the Board approved Chart of Accounts (attached).

4040 Tax Revenue

4045 General Fund Property Taxes

4045-2022 Year 2022 in the amount of \$154,926.00

- This does NOT include remaining unpaid amounts from previous tax years.

4045-2023 Year 2023 in the amount of \$36,300

- This includes estimated taxes billed in October 2023 due November 1, 2023, and are estimated to be paid in 2023.

4055 Dispatch Fund Property Taxes

4055-2022 Year 2023 \$18,260.00

- This does NOT include remaining unpaid amounts from previous tax years.

4055-2023 Year 2023 \$4,274.00

- This includes estimated taxes billed in October 2023 due November 1, 2023, and are estimated to be paid in 2023.

Planned Expenses 2023

The expenses have been placed in their appropriate categories within the Board approved Chart of Accounts (attached).

The original Board approved budget section of **Employee Costs:**

Wages falls under the Chart of Accounts category **6070 Payroll Expenses** and will be broken down as follows:

6070 Payroll Expenses

6070-02 FICA Tax \$5,000.00

6070-04 Medicare Tax \$1,500.00

6070-06 Salaries & Wages \$70,000.00

6070-08 Unemployment Federal \$1,000.00

6070-10 Unemployment State \$2,000.00

Total 6070 Payroll Expenses \$79,500

- This is a DECREASE of \$12,500.00 from the originally budgeted of \$92,000.00 based on the recent move of employees to salaried positions

Volunteer Retention falls under the Chart of Accounts Category **6030 Human Resources** and will be broken down as follows:

6030 Human Resources

6030-04 Employee Relations \$10,000.00

- This amount is EQUAL to the originally budgeted amount

Workers Comp falls under the Chart of Accounts Category **6030 Human Resources** and will be broken down as follows:

6030 Human Resources

6030-08 Workers Compensation Insurance \$8,000.00

- This amount is EQUAL to the originally budgeted amount

The original Board approved budget section of **Insurance**:

Package falls under the Chart of Accounts Category of **6010 Administrative Expenditures** and will be broken down as follows:

6010 Administrative Expenditures

6010-08 Insurance \$19,372.00

- This is an INCREASE of \$2,251.00 from the originally budgeted amount of \$17,121.00 due to the increase in our insurance bid.

Accident and Sickness falls under the Chart of Accounts Category **6030 Human Resources** and will be broken down as follows:

6030 Human Resources

6030-02 Benefits \$1,500.00

- This is an INCREASE of \$502.00 from the originally budgeted amount of \$998.00

The original Board approved budget section of **Vehicle Fuel**:

All Fuel falls under the Chart of Accounts Category **6060 Operational Expenditures** and will be broken down as follows:

6060 Operational Expenditures

6060-10 Fuel \$10,000.00

- This amount is EQUAL to the originally budgeted amount

The original Board approved budget section of **Building Maintenance**:

Building Maintenance falls under the Chart of Accounts Category **6020 Facility Expenditures** and will be broken down as follows:

6020 Facility Expenditures

6020-02 Building and Grounds \$5,000.00

- This amount is EQUAL to the originally budgeted amount

The original Board approved budget section of **Utilities**:

Utilities falls under the Chart of Accounts Category **6020 Facility Expenditures** and will be broken down as follows:

6020 Facility Expenditures

6020-06 Electricity \$4,500.00

- This is a DECREASE of \$2,000.00 from the originally budgeted of \$6,500.00 based upon an average of billing from the 4th Quarter of 2022 and the 1st Quarter of 2023

6020-14 Propane/Natural Gas \$8,000.00

- This is an INCREASE of \$3,500.00 from the originally budgeted amount of \$4,500.00 based upon an average of billing from the 4th Quarter of 2022 and the 1st Quarter of 2023

6020-20 Trash Removal \$525.00

- This is a DECREASE of \$675.00 from the originally budgeted of \$1,200.00 based upon an average of billing from the 4th Quarter of 2022 and the 1st Quarter of 2023

6020-22 Water \$800.00

- This is a DECREASE of \$450.00 from the originally budgeted of \$1,250.00 based upon an average of billing from the 4th Quarter of 2022 and the 1st Quarter of 2023

The original Board approved budget section of **Medical Supplies**:

Medical Supplies falls under the Chart of Accounts Category **6060 Operational Expenditures** and will be broken down as follows:

6060 Operational Expenditures

6060-06 Emergency Medical Services (EMS) \$3,000

- This is an INCREASE of \$2,000.00 from the originally budgeted amount of \$1,000.00 based upon the anticipation of a need to replace dated equipment that is less than \$1,000 per piece of equipment (equipment costing over \$1,000 is budgeted and charged to capital expenses in the 8000 account number series)

The original Board approved budget section of **Equipment Maintenance**:

Equipment Maintenance falls under the Chart of Accounts Category **6060 Operational Expenditures** and will be broken down as follows:

6060-12 Maintenance and Repairs \$4,000.00

* This amount is EQUAL to the originally budgeted amount

The original Board approved budget section of **Safety Gear**:

Safety Gear falls under the Chart of Accounts Category **6060 Operational Expenditures** and will be broken down as follows:

6060 Operational Expenditures

6060-02 Clothing and PPE \$25,000

*This is an INCREASE of \$23,862.00 from the originally budgeted amount of \$1,138.00 based upon the board approved purchase of bunker gear and the anticipation of the need to replace other dated gear and buy fitting gear for the new firefighters

The original Board approved budget section of **Vehicle**:

Vehicle falls under the Chart of Accounts Category **6060 Operational Expenditures** and will be broken down as follows:

6060 Operational Expenditures

6060-08 Fire \$1,000

* This amount is EQUAL to the originally budgeted amount (labeled Pump Testing)

6060-12 Maintenance and Repairs \$10,000.00

* This amount is a DECREASE of \$10,000.00 from the originally budgeted amount of \$20,000 (labeled as Preventative Maintenance and Vehicle Repair)

The original Board approved budget section of **Office**:

Office falls under the Chart of Accounts Category **6010 Administrative Expenditures** and will be broken down as follows:

6010-16 Office Expense \$1,500.00

* This amount is EQUAL to the originally budgeted amount (labeled Supplies/Maintenance, Rent/Postage/Delivery/Print)

6010-14 Memberships \$1,000.00

* This amount is EQUAL to the originally budgeted amount (labeled Dues/Subscriptions/Tablets)

The original Board approved budget section of **Incidentals**:

The items in this category fall under several Chart of Accounts Categories and will be broken down as follows:

*The item Incidentals/Supplies/Equipment is covered in the Chart of Accounts Category **6060 Operational Expenditures**. This will be a DECREASE of the \$8,000.00 originally budgeted.

6030 Human Resources

6030-06 Training \$15,000

*This is an INCREASE of \$9,000.00 from the originally budgeted amount of \$6,000.00 based upon board approval to send firefighters to FF1 & FF2 at Cass Career Center.

6040 Legal and Professional Services

6040-06 Legal \$30,000.00

*This is an INCREASE of \$27,500.00 from the originally budgeted amount of \$2,500.00 based upon the Districts current increased need for legal counsel due to litigation

6040-06 Medical Direction \$3,600.00

*This is an INCREASE of \$3,000.00 from the originally budgeted amount of \$600.00 due to a change in Medical Director

6040-04 Consulting/Contractor \$45,000

*This is an INCREASE of \$44,000.00 from the originally budgeted amount of \$1,000.00 due to the fact that this will include anyone who works for the District as a contractor who receives an IRS 1099 form who includes but is not limited to the District Manager, the District's Consulting with nIce Bear Consulting, Cass County Sheriff's Office (other than Dispatching fees) etc.

6040-10 Secretarial \$4,200.00

*This is an added category for paying the District's secretary who also falls under contract labor but for record keeping purposes has a separate category.

6010 Administrative Expenditures

6010-02 Advertising and Publicity \$2,000.00

*This is an INCREASE of \$500.00 from the originally budgeted amount of \$1,500.00 based upon last year's spending total of \$1,831.06

The original Board approved budget section of **Information Technology**:

The items in this category fall under several Chart of Accounts Categories and will be broken down as follows:

6020 Facility Expenditures

6020-18 Telephone \$200.00

*This is a DECREASE of \$500.00 from the originally budgeted amount of \$700.00

*Internet is included under the Chart of Accounts Category 6020-10 Internet, however, we receive service at no cost from Go Brolly

6060 Operational Expenditures

*Image Trend has been replaced with ESO which has been included under the Chart of Accounts Category 6060-04 Communications

*Cellular Communication is included under the Chart of Accounts Category 6060-04 Communications

*I Am Responding is included under the Chart of Accounts Category 6060-04 Communications

*Radio Repair, Radio Maintenance and Radio Equipment are included under the Chart of Accounts Category 6060-04 Communications

6010 Administrative Expenditures

6010-10 IT/Computers \$12,000.00

*This is an INCREASE of \$6,000.00 from the originally budgeted amount of \$6,000.00 due to an increase in cost

*Computers and Equipment is included under the Chart of Accounts Category 6010-10 IT/Computers

Additional Items:

6010 Administrative Expenditures

6010-06 Elections \$1,000.00

*This was not included on the original budget, but we will incur election expenses.

6020 Facility Expenditures

6020-16 Security \$4,000.00

*This was not included on the original budget, but due to previous Board approval for security camera purchases needed to be added

6040 Legal and Professional Services

6040-02 Accounting \$1,500.00

*This was not included on the original budget, but due to previous Board approval of Melissa's Advisory Service to host our QuickBooks accounting software it needed to be added

6060 Operational Expenditures

6060-04 Communications \$22,533.00

*The items addressed in this Chart of Accounts category were addressed separately on the original Board approved budget. However, due to these expenses being covered by a separate levy, our Dispatching Levy, these items must be kept separate and paid for by the revenue from this levy.

MONACO, SANDERS, GOTFREDSON, RACINE & POWELL L.C.

8700 State Line Road, Suite 110
Leawood, Kansas 66206
(816) 523-2400
Federal Tax Id No.: 43-1891080

March 15, 2023
Statement as of March 15, 2023
Statement No. 28068

WCFPD
5 Roger Street
Cleveland, MO 64734

Our File No.: 4-864
Western Cass Fire Protectin District - General Matters

Professional Fees			Hours	Rate	Amount
12/30/2022	AJR	Draft ordinance for chain of command and employee contact restrictions; email of same to John Webb.	0.70	250.00	175.00
1/18/2023	AJR	T/c and email correspondence w/ DOL investigator Susan Lang.	0.30	250.00	75.00
Sub-total Fees:					<u>250.00</u>

Rate Summary

Aaron J. Racine Partner 1.00 hours at \$ 250.00/hr 250.00
Total hours: 1.00

Total Current Billing:	<u>250.00</u>
Previous Balance Due:	0.00
Payments Received/Applied:	0.00
Unapplied Cash Application:	0.00
Trust Applied This Statement:	0.00
Total Now Due:	<u>250.00</u>
Total Billed to Date:	250.00
Total Paid to Date:	0.00
Total Balance Due:	250.00

MONACO, SANDERS, RACINE, POWELL & REIDY, L.C.

8700 State Line Road, Suite 110
Leawood, Kansas 66206
(816) 523-2400
Federal Tax Id No.: 47-1553674

March 15, 2023
Statement as of March 2, 2023
Statement No. 28067

Western Cass Fire Protection District
Mr. John Webb
5 S. Rogers Rd.
Cleveland, MO 64734

Our File No.: 4-864-1
Citizens for Transparency & Accountability vs.

Professional Fees			Hours	Rate	Amount
12/2/2022	AJR	T/c w/ Marty Hardman re: lawsuit pending against District by Board members, seeking new counsel [no charge].	0.30	0.00	0.00
12/5/2022	AJR	Meet w/ lawsuit defendants to discuss case.	2.20	250.00	550.00
12/15/2022	AJR	Review of 2nd Amended Petition filed by Plaintiffs; email correspondence w/ John Webb and Marty Hardman re: same, need for meeting to discuss response.	0.70	250.00	175.00
12/16/2022	AJR	Email correspondence w/ Marty Hardman confirming mtg. w/ clients at 4:00 on 12/16/22.	0.10	250.00	25.00
12/19/2022	AJR	Mtg. w/ defendants to review Second Amended Petition and to prepare Answer and Counterclaim, discuss discovery issues.	5.30	250.00	1,325.00
12/20/2022	AJR	Receipt and review of multiple items from Marty Hardman and John Webb pertaining to claims in the lawsuit.	0.60	250.00	150.00
12/22/2022	AJR	T/c w/ clients' former atty. Frank Flashpohler re: litigation and status of discovery; access and review of Flashpohler documents, documents sent by Chris Johnson; draft of Entry of Appearance, Motion for Relief from Discovery Order and Answer and Counterclaim, electronic filing of same; email copies of pleadings to Plaintiffs' atty.	5.60	250.00	1,400.00
12/24/2022	AJR	Email correspondence w/ John Webb re: Monte Olson research on number and terms of Directors.	0.10	250.00	25.00
12/27/2022	AJR	Email correspondence w/ Plaintiffs' atty. re: allegations of harassment; t/c and email correspondence w/ Cass County Associate Circuit Court to request copy of Doty-Schildnecht hearing transcript.	0.50	250.00	125.00
12/28/2022	AJR	Email correspondence w/ John Webb re: email from Plaintiffs' atty; email correspondence from Chris Johnson re: response to CCSO investigation.	0.20	250.00	50.00
12/30/2022	AJR	Email correspondence w/ John Webb re: court will not provide	0.20	250.00	50.00

Citizens for Transparency & Accountability vs.
3/15/2023

		a transcript of Doty-Schildknecht hearing; email correspondence w/ Plaintiffs' atty. re: Motion for Relief.			
1/3/2023	AJR	Receipt and review of documents from Marty Hardman re: DOL, MO State Auditor contacts, banking issues.	0.40	250.00	100.00
1/9/2023	AJR	Receipt and review of email from Marty Hardman re: Kerri VanMeveren accessing QuickBooks.	0.10	250.00	25.00
1/11/2023	AJR	Email correspondence w/ Shelby Darby, Div. 2 court reporter, requesting transcript of 12/1/22 hearing.	0.10	250.00	25.00
1/12/2023	AJR	Email correspondence w/ Frank Flaspohler requesting copies of discovery served on him when he was representing defendants; receipt and review of documents from John Webb, Marty Hardman.	0.40	250.00	100.00
1/13/2023	AJR	T/c w/ Phil @ SmartProKC re: limitations of providing "metadata" as requested by Plaintiffs; text correspondence w/ Marty Hardman re: same.	0.50	250.00	125.00
1/16/2023	AJR	Receipt and review of transcript from 12/1/22 hearing.	0.30	250.00	75.00
1/20/2023	AJR	Receipt and review of Plaintiffs' Answer to Counterclaim, Motion to Compel Discovery, Motion to Dismiss Counterclaim.	0.30	250.00	75.00
1/24/2023	AJR	Receipt and review of Plaintiffs' Motion for Summary Judgment; receipt and review of documents from Chris Johnson.	0.90	250.00	225.00
2/3/2023	AJR	Email correspondence w/ Plaintiffs' atty. re: scheduling of witness depositions.	0.10	250.00	25.00
2/14/2023	AJR	Virtual attendance at John Sapp deposition.	0.80	250.00	200.00
2/14/2023	AJR	Email correspondence w/ Butch Beeman re: subpoena he received for deposition.	0.10	250.00	25.00
2/17/2023	AJR	Virtual attendance at Monte Olsen, Julia Mast and Norman Larkey depositions; receipt and review of documents from Marty Hardman.	2.00	250.00	500.00
2/20/2023	AJR	Virtual attendance at Jason Honderick and Robert Sperry depositions.	1.40	250.00	350.00
2/21/2023	AJR	Virtual attendance at Butch Beeman deposition; receipt and review of documents from Chris Johnson; email correspondence w/ clients re: summary judgment response.	1.50	250.00	375.00
2/22/2023	AJR	Email correspondence and t/cs w/ clients re: summary judgment response; draft of affidavits and exhibits for summary judgment response; draft response to motion for summary judgment; electronic filing of same w/ court and email w/ copy of same to Plaintiffs' atty. and clients.	9.20	250.00	2,300.00
2/24/2023	AJR	Receipt and review of documents from John Webb; email correspondence w/ court and clients re: trial expected to proceed on 3/1/23, no motion hearing available before then.	0.20	250.00	50.00
2/27/2023	AJR	Email correspondence w/ court and Plaintiffs' atty. re: pending motions set for hearing prior to trial; electronic filing of request	7.90	250.00	1,975.00

		for issuance of trial subpoenas; email correspondence w/ Frank Flaspohler again requesting copies of Plaintiffs' discovery requests and clients' responses; t/c w/ Cass County Court Clerk re: election issues; mtg. w/ defendants to prepare for trial; draft of term of office ordinance and email of same to John Webb; draft and electronic filing of Renewed Motion to Dismiss/Trial Brief; copy sent to Plaintiffs' atty. and clients via email.			
2/28/2023	AJR	T/c and email correspondence w/ Frank Flaspohler re: discovery requests and responses; receipt and review of same; email correspondence w/ Phil @ SmartProKC; mtg. w/ defendants to prepare for trial; receipt and review of Plaintiffs' Reply in Support of Motion for Summary Judgment, Trial Brief; electronic filing of served subpoenas; receipt and review of documents from clients; draft and electronic filing of response to Motion to Dismiss Courterclaim; trial preparation.	10.20	250.00	2,550.00
3/1/2023	AJR	Trial; trial preparation.	12.50	250.00	3,125.00
3/2/2023	AJR	Trial.	8.00	250.00	2,000.00
					Sub-total Fees: <u>18,100.00</u>

Rate Summary

Aaron J. Racine	Partner	0.30	hours at \$	0.00/hr	0.00
Aaron J. Racine	Partner	72.40	hours at \$	250.00/hr	18,100.00
	Total hours:	<u>72.70</u>			

Expenses

		Units	Price	
12/5/2022	Local Mileage.	42.00	0.58	24.57
12/19/2022	Local Mileage.	42.00	0.58	24.57
1/16/2023	Outside Copies - SHelby Darby, court reporter - 12/1/22 transcript.	1.00	264.00	264.00
2/27/2023	Local Mileage.	42.00	0.66	27.51
2/28/2023	Local Mileage.	42.00	0.66	27.51
3/1/2023	Local Mileage.	61.00	0.66	39.96
3/2/2023	Local Mileage.	61.00	0.66	39.96
				Sub-total Expenses: <u>448.08</u>

Citizens for Transparency & Accountability vs.
3/15/2023

Total Current Billing:	18,548.08
Previous Balance Due	0.00
Payments Received/ Applied:	0.00
Unapplied Cash Application:	0.00
Trust Applied This Statement:	0.00
Interest on Past Due Balance:	0.00
Total Now Due:	18,548.08

Total Billed to Date:	18,548.08
Total Paid to Date:	0.00

Total Balance Due:	18,548.08
--------------------	-----------