

# Western Cass Fire Protection District

## Balance Sheet

As of February 29, 2024

	TOTAL	
	AS OF FEB 29, 2024	AS OF FEB 28, 2023 (PY)
<b>ASSETS</b>		
Current Assets		
Bank Accounts		
1000 General Fund		
1001 Checking CBR ***2928	605.44	208,877.22
1012 Certificate of Deposit CB #3896	0.00	6,087.62
1015 Certificate of Deposit CB #5207	0.00	5,456.95
<b>Total 1000 General Fund</b>	<b>605.44</b>	<b>220,421.79</b>
1006 Central Bank Checking *****0993	28,592.90	
1008 Central Bank Money Market *****1051	392,959.87	
1090 Checking		
1095 CBR ***3728	0.00	245,615.71
<b>Total 1090 Checking</b>	<b>0.00</b>	<b>245,615.71</b>
<b>Total Bank Accounts</b>	<b>\$422,158.21</b>	<b>\$466,037.50</b>
Other Current Assets		
1250 Prepaid Legal Fees	10,185.44	
1295 Accrued Earned Interest	-1,166.47	7.63
<b>Total Other Current Assets</b>	<b>\$9,018.97</b>	<b>\$7.63</b>
<b>Total Current Assets</b>	<b>\$431,177.18</b>	<b>\$466,045.13</b>
<b>TOTAL ASSETS</b>	<b>\$431,177.18</b>	<b>\$466,045.13</b>
<b>LIABILITIES AND EQUITY</b>		
Liabilities		
Current Liabilities		
Accounts Payable		
2000 Accounts Payable (A/P)	15,804.51	13,395.14
<b>Total Accounts Payable</b>	<b>\$15,804.51</b>	<b>\$13,395.14</b>
Credit Cards		
2100 P-Card Control Account		
2100-02 P-Card Fire Chief	0.00	264.49
2100-04 P-Card District Manager	0.00	688.32
2100-08 P-Card Treasurer	0.00	86.81
<b>Total 2100 P-Card Control Account</b>	<b>0.00</b>	<b>1,039.62</b>
2110 Fleet Fuel Card	825.53	576.87
<b>Total Credit Cards</b>	<b>\$825.53</b>	<b>\$1,616.49</b>
Other Current Liabilities		
2200 Unpaid Salaries and Wages	0.00	-40.00
2300 Payroll Taxes and Withholdings	-845.88	-1,320.69
2500 Receipts to be Returned	0.00	100.00
<b>Total Other Current Liabilities</b>	<b>\$-845.88</b>	<b>\$-1,260.69</b>

	TOTAL	
	AS OF FEB 29, 2024	AS OF FEB 28, 2023 (PY)
<b>Total Current Liabilities</b>	<b>\$15,784.16</b>	<b>\$13,750.94</b>
<b>Total Liabilities</b>	<b>\$15,784.16</b>	<b>\$13,750.94</b>
Equity		
3005 Retained Earnings	275,192.53	307,413.31
Net Income	140,200.49	144,880.88
<b>Total Equity</b>	<b>\$415,393.02</b>	<b>\$452,294.19</b>
<b>TOTAL LIABILITIES AND EQUITY</b>	<b>\$431,177.18</b>	<b>\$466,045.13</b>

# Western Cass Fire Protection District

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

February 1-19, 2024

	TOTAL		
	ACTUAL	BUDGET	REMAINING
<b>Income</b>			
4040 Tax Revenue			
4045 General Fund Property Taxes	4,106.99	17,235.50	13,128.51
4055 Dispatch Fund Property Taxes		2,029.50	2,029.50
<b>Total 4040 Tax Revenue</b>	<b>4,106.99</b>	<b>19,265.00</b>	<b>15,158.01</b>
<b>Total Income</b>	<b>\$4,106.99</b>	<b>\$19,265.00</b>	<b>\$15,158.01</b>
<b>GROSS PROFIT</b>			
	<b>\$4,106.99</b>	<b>\$19,265.00</b>	<b>\$15,158.01</b>
<b>Expenses</b>			
6010 Administrative Expenditures	15.81		-15.81
6010-02 Advertising and Publicity		77.17	77.17
6010-06 Elections		166.67	166.67
6010-08 Insurance		1,804.17	1,804.17
6010-10 IT/Computers	61.05	291.67	230.62
6010-14 Memberships		83.33	83.33
6010-16 Office Expense		125.00	125.00
<b>Total 6010 Administrative Expenditures</b>	<b>76.86</b>	<b>2,548.01</b>	<b>2,471.15</b>
6020 Facility Expenditures			
6020-02 Building and Grounds		41.67	41.67
6020-06 Electricity	388.73	333.33	-55.40
6020-14 Propane/Natural Gas	1,189.26	416.67	-772.59
6020-16 Security		41.67	41.67
6020-18 Telephone	531.04	0.00	-531.04
6020-20 Trash Removal		70.83	70.83
<b>Total 6020 Facility Expenditures</b>	<b>2,109.03</b>	<b>904.17</b>	<b>-1,204.86</b>
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
<b>Total 6030 Human Resources</b>		<b>2,333.33</b>	<b>2,333.33</b>
6040 Legal and Professional Services	91.00		-91.00
6040-02 Accounting		208.33	208.33
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
<b>Total 6040 Legal and Professional Services</b>	<b>91.00</b>	<b>3,358.33</b>	<b>3,267.33</b>
6060 Operational Expenditures	1,227.84		-1,227.84
6060-02 Clothing and PPE		133.33	133.33
6060-04 Communications			
6060-04-1 Dispatching		250.00	250.00
6060-04-2 Paging		416.67	416.67

		TOTAL	
	ACTUAL	BUDGET	REMAINING
6060-04-3 Radios		1,446.17	1,446.17
<b>Total 6060-04 Communications</b>		<b>2,112.84</b>	<b>2,112.84</b>
6060-06 Emergency Medical Services (EMS)		83.33	83.33
6060-08 Fire		83.33	83.33
6060-10 Fuel		666.67	666.67
6060-12 Maintenance and Repairs		833.33	833.33
<b>Total 6060 Operational Expenditures</b>	<b>1,227.84</b>	<b>3,912.83</b>	<b>2,684.99</b>
6070 Payroll expenses	5,803.78		-5,803.78
6070-02 FICA tax		416.67	416.67
6070-04 Medicare Tax		125.00	125.00
6070-06 Salaries & Wages		5,416.67	5,416.67
6070-08 Unemployment Federal		83.33	83.33
6070-10 Unemployment State		166.67	166.67
<b>Total 6070 Payroll expenses</b>	<b>5,803.78</b>	<b>6,208.34</b>	<b>404.56</b>
<b>Total Expenses</b>	<b>\$9,308.51</b>	<b>\$19,265.01</b>	<b>\$9,956.50</b>
NET OPERATING INCOME	<b>\$ -5,201.52</b>	<b>\$ -0.01</b>	<b>\$5,201.51</b>
NET INCOME	<b>\$ -5,201.52</b>	<b>\$ -0.01</b>	<b>\$5,201.51</b>

# Western Cass Fire Protection District

## Profit and Loss

February 2024

	TOTAL	
	FEB 2024	JAN - FEB, 2024 (YTD)
<b>Income</b>		
4035 Service Fees		-18.00
4040 Tax Revenue		183,282.60
4045 General Fund Property Taxes	4,106.99	4,106.99
<b>Total 4040 Tax Revenue</b>	<b>4,106.99</b>	<b>187,389.59</b>
<b>Total Income</b>	<b>\$4,106.99</b>	<b>\$187,371.59</b>
<b>GROSS PROFIT</b>	<b>\$4,106.99</b>	<b>\$187,371.59</b>
<b>Expenses</b>		
6010 Administrative Expenditures	15.81	115.81
6010-02 Advertising and Publicity		28.00
6010-06 Elections		2,850.00
6010-10 IT/Computers	61.05	2,010.85
6010-14 Memberships		50.00
<b>Total 6010 Administrative Expenditures</b>	<b>76.86</b>	<b>5,054.66</b>
6020 Facility Expenditures		
6020-06 Electricity	388.73	780.74
6020-14 Propane/Natural Gas	1,189.26	1,189.26
6020-16 Security		157.50
6020-18 Telephone	531.04	1,062.35
6020-20 Trash Removal	100.71	146.43
6020-22 Water	41.42	58.20
<b>Total 6020 Facility Expenditures</b>	<b>2,251.16</b>	<b>3,394.48</b>
6040 Legal and Professional Services	91.00	1,681.15
6040-02 Accounting		2,500.00
<b>Total 6040 Legal and Professional Services</b>	<b>91.00</b>	<b>4,181.15</b>
6050 Miscellaneous Expenditures	0.00	0.00
6060 Operational Expenditures	1,425.26	15,006.65
6060-06 Emergency Medical Services (EMS)		179.62
6060-08 Fire	3,400.00	3,435.50
6060-10 Fuel	1,363.55	2,214.88
6060-12 Maintenance and Repairs	136.00	786.00
<b>Total 6060 Operational Expenditures</b>	<b>6,324.81</b>	<b>21,622.65</b>
6070 Payroll expenses	5,803.78	5,853.77
6070-06 Salaries & Wages		4,713.02
<b>Total 6070 Payroll expenses</b>	<b>5,803.78</b>	<b>10,566.79</b>
6999 Uncategorized Expense	2,363.56	2,363.56
<b>Total Expenses</b>	<b>\$16,911.17</b>	<b>\$47,183.29</b>
<b>NET OPERATING INCOME</b>	<b>\$ -12,804.18</b>	<b>\$140,188.30</b>

	TOTAL	
	FEB 2024	JAN - FEB, 2024 (YTD)
Other Expenses		
8098 Ask The Accountant	-12.19	-12.19
<b>Total Other Expenses</b>	<b>\$ -12.19</b>	<b>\$ -12.19</b>
NET OTHER INCOME	<b>\$12.19</b>	<b>\$12.19</b>
NET INCOME	<b>\$ -12,791.99</b>	<b>\$140,200.49</b>

# Western Cass Fire Protection District

## Transaction Report

February 2024

DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	SPLIT	AMOUNT	BALANCE
General Fund							
Checking CBR ***2928							
Beginning Balance							605.44
<b>Total for Checking CBR ***2928</b>							
<b>Total for General Fund</b>							
Central Bank Checking *****0993							
Beginning Balance							39,746.21
02/02/2024	Expense			PAYROLL SERVICE EYK4	6070 Payroll expenses	-6,921.63	32,824.58
02/02/2024	Expense			ONLINE PAYROLL PAYROLL	6070 Payroll expenses	-49.99	32,774.59
02/05/2024	Expense		Gusto	GUSTO FEE 319960	6040 Legal and Professional Services	-91.00	32,683.59
02/06/2024	Expense		ATT	ATT Payment	6020-18 Facility Expenditures:Telephone	-531.04	32,152.55
02/07/2024	Deposit			CASS CO COLLECT2Disburse	4045 Tax Revenue:General Fund Property Taxes	4,106.99	36,259.54
02/08/2024	Expense			ONLINE PAYROLL TAXES	2300 Payroll Taxes and Withholdings	-31.92	36,227.62
02/12/2024	Expense		Spire	Spire - 54303681PAYMENT	6020-14 Facility Expenditures:Propane/Natural Gas	-594.63	35,632.99
02/12/2024	Expense			ONLINE PAYROLL PAYROLL	6070 Payroll expenses	-60.00	35,572.99
02/13/2024	Deposit		Gusto	GUSTO TLR 472302	2300 Payroll Taxes and Withholdings	33.21	35,606.20
02/13/2024	Expense		Spire	SPIRE FIRSTECH	6020-14 Facility Expenditures:Propane/Natural Gas	-594.63	35,011.57
02/14/2024	Expense		Evergy	EVERGY METRO AUTOPAY	6020-06 Facility Expenditures:Electricity	-200.00	34,811.57
02/14/2024	Expense		Evergy	EVERGY METRO AUTOPAY	6020-06 Facility Expenditures:Electricity	-188.73	34,622.84
02/15/2024	Deposit			ONLINE PAYROLL PAYROLL	6070 Payroll expenses	1,227.84	35,850.68
02/16/2024	Check	1427	Chris Pinion	Check 1427	6060 Operational Expenditures	-1,227.84	34,622.84
02/20/2024	Expense		PWSD #2	PWSD #2 CASS CO CBSW BILL	6020-22 Facility Expenditures:Water	-41.42	34,581.42
02/20/2024	Deposit			Deposit	8098 Ask The Accountant	12.19	34,593.61
02/22/2024	Check	1429	Harrisonville Fire Dept.	Check 1429	6060-08 Operational Expenditures:Fire	-3,400.00	31,193.61
02/22/2024	Expense		Waste Management	WASTE MANAGEMENTINTERNET	6020-20 Facility Expenditures:Trash Removal	-55.00	31,138.61
02/27/2024	Bill Payment (Check)		Marquee Roofing LLC		2000 Accounts Payable (A/P)	-2,500.00	28,638.61
02/27/2024	Expense		Waste Management	WASTE MANAGEMENTINTERNET	6020-20 Facility Expenditures:Trash Removal	-45.71	28,592.90
02/28/2024	Expense			Bill.com ACCTVERIFY	6050 Miscellaneous Expenditures	-0.01	28,592.89
02/28/2024	Deposit			Bill.com ACCTVERIFY	6050 Miscellaneous Expenditures	0.01	28,592.90
<b>Total for Central Bank Checking *****0993</b>						<b>\$ -11,153.31</b>	
Central Bank Money Market *****1051							
Beginning Balance							392,260.56
02/29/2024	Deposit			Interest Earned	1295 Accrued Earned Interest	699.31	392,959.87
<b>Total for Central Bank Money Market *****1051</b>						<b>\$699.31</b>	
<b>TOTAL</b>						<b>\$ -10,454.00</b>	