

WCFPD Treasurer's Report - 5.15.24

Update:

1 – 2024 revenues from the county: General Fund \$169,937.32, Dispatch Fund \$20,021.68

2 – 2024 interest earned: District Money Market account: \$2,434.88

3 – Account Balances (as of 5.13.24):

- Operating Acct \$30,096.51
- Money Market \$268,710.70
- Dispatch Acct \$40,517.58

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
Statement of Assets and Liabilities - Modified Cash Basis
As of April 30, 2024

	TOTAL
ASSETS	
Current Assets	
Bank Accounts	
1006 Central Bank Checking *****0993	16,475.90
1008 Central Bank Money Market *****1051	304,327.33
1009 Central Bank Dispatch *****2494	19,900.95
Total Bank Accounts	\$340,704.18
Total Current Assets	\$340,704.18
TOTAL ASSETS	\$340,704.18
LIABILITIES AND EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2000 Accounts Payable (A/P)	2,951.03
Total Accounts Payable	\$2,951.03
Credit Cards	
2005 Central Bank Credit Cards	1,256.62
2110 Fleet Fuel Card	825.53
Total Credit Cards	\$2,082.15
Total Current Liabilities	\$5,033.18
Total Liabilities	\$5,033.18
Equity	
3005 Retained Earnings	275,192.53
Net Income	60,478.47
Total Equity	\$335,671.00
TOTAL LIABILITIES AND EQUITY	\$340,704.18

Western Cass Fire Protection District
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As of April 30, 2024

	TOTAL
ASSETS	
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Total Liabilities	\$5,033.18
Equity	
3005 Retained Earnings	275,192.53
Net Income	60,478.47
Total Equity	\$335,671.00
TOTAL LIABILITIES AND EQUITY	\$340,704.18

Western Cass Fire Protection District

Statement of Revenue and Expenses - Modified Cash Basis

January - April, 2024

	TOTAL
Income	
4025 Interest Earned	2,434.88
4030 Miscellaneous Revenue	3,360.38
4040 Tax Revenue	3,920.39
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	192,733.93
Total Income	\$198,529.19
GROSS PROFIT	\$198,529.19
Expenses	
6010 Administrative Expenditures	3,414.16
6010-02 Advertising and Publicity	1,625.88
6010-04 Billing and Collection Services	137.80
6010-06 Elections	4,129.03
6010-08 Insurance	24,077.00
6010-10 IT/Computers	2,574.02
6010-14 Memberships	50.00
Total 6010 Administrative Expenditures	36,007.89
6020 Facility Expenditures	1,442.54
6020-06 Electricity	1,485.18
6020-08 Furniture, Fixtures, and Appliances Supplies	149.25
6020-14 Propane/Natural Gas	3,034.43

	TOTAL
6020-16 Security	776.66
6020-18 Telephone	1,593.39
6020-20 Trash Removal	348.30
6020-22 Water	172.57
Total 6020 Facility Expenditures	9,002.32
6030 Human Resources	80.00
6040 Legal and Professional Services	5,281.15
6040-02 Accounting	5,100.00
6040-06 Legal	10,185.44
Total 6040 Legal and Professional Services	20,566.59
6050 Miscellaneous Expenditures	3,036.99
6060 Operational Expenditures	16,630.71
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	16,475.40
Total 6060 Operational Expenditures	39,478.33
6070 Payroll expenses	0.00
6070-06 Salaries & Wages	28,882.99
6070-07 Payroll Taxes	1,695.96
Total 6070 Payroll expenses	30,578.95
Total Expenses	\$138,751.07
NET OPERATING INCOME	\$59,778.12
Other Income	
8005 Service Fees	700.35
Total Other Income	\$700.35
NET OTHER INCOME	\$700.35
NET INCOME	\$60,478.47

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	2,434.88		-2,434.88
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	\$199,674.61	\$231,180.00	\$31,505.39
GROSS PROFIT	\$199,674.61	\$231,180.00	\$31,505.39
Expenses			
6010 Administrative Expenditures	3,490.57		-3,490.57
6010-02 Advertising and Publicity	2,170.13	926.00	-1,244.13
6010-04 Billing and Collection Services	137.80		-137.80
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	2,574.02	3,500.00	925.98
6010-14 Memberships	50.00	1,000.00	950.00
6010-16 Office Expense		1,500.00	1,500.00
Total 6010 Administrative Expenditures	36,628.55	30,576.00	-6,052.55
6020 Facility Expenditures	1,442.54		-1,442.54
6020-02 Building and Grounds		500.00	500.00
6020-06 Electricity	1,485.18	4,000.00	2,514.82
6020-08 Furniture, Fixtures, and Appliances Supplies	149.25		-149.25

	TOTAL		
	ACTUAL	BUDGET	REMAINING
6020-14 Propane/Natural Gas	3,034.43	5,000.00	1,965.57
6020-16 Security	776.66	500.00	-276.66
6020-18 Telephone	2,124.07	0.00	-2,124.07
6020-20 Trash Removal	348.30	850.00	501.70
6020-22 Water	172.57		-172.57
Total 6020 Facility Expenditures	9,533.00	10,850.00	1,317.00
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
Total 6030 Human Resources	80.00	28,000.00	27,920.00
6040 Legal and Professional Services	5,281.15		-5,281.15
6040-02 Accounting	5,100.00	2,500.00	-2,600.00
6040-04 Consulting/Contractor		15,000.00	15,000.00
6040-06 Legal	10,185.44	15,000.00	4,814.56
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	20,566.59	40,300.00	19,733.41
6050 Miscellaneous Expenditures	3,036.99		-3,036.99
6060 Operational Expenditures	18,385.11		-18,385.11
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	2,757.10	8,000.00	5,242.90
6060-12 Maintenance and Repairs	16,475.40	27,000.00	10,524.60
Total 6060 Operational Expenditures	41,232.73	63,954.00	22,721.27
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	28,882.99	65,000.00	36,117.01
6070-07 Payroll Taxes	1,695.96		-1,695.96
6070-08 Unemployment Federal		1,000.00	1,000.00
6070-10 Unemployment State		2,000.00	2,000.00
Total 6070 Payroll expenses	30,578.95	74,500.00	43,921.05
6999 Uncategorized Expense	0.00		0.00
Total Expenses	\$141,656.81	\$248,180.00	\$106,523.19
NET OPERATING INCOME	\$58,017.80	\$ -17,000.00	\$ -75,017.80
Other Income			
8005 Service Fees	700.35		-700.35
Total Other Income	\$700.35	\$0.00	\$ -700.35
NET OTHER INCOME	\$700.35	\$0.00	\$ -700.35

Western Cass Fire Protection District

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January - April, 2024

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6010-14 Memberships	50.00
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NET INCOME	\$60,478.47

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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
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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
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6010-08 Insurance	24,077.00	21,650.00	-2,427.00
6010-10 IT/Computers	2,574.02	3,500.00	925.98
6010-14 Memberships	50.00	1,000.00	950.00
6010-16 Office Expense		1,500.00	1,500.00
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6020 Facility Expenditures	1,442.54		-1,442.54
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6020-06 Electricity	1,485.18	4,000.00	2,514.82
6020-08 Furniture, Fixtures, and Appliances Supplies	149.25		-149.25

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6020-22 Water	172.57		-172.57
Total 6020 Facility Expenditures	9,533.00	10,850.00	1,317.00
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
Total 6030 Human Resources	80.00	28,000.00	27,920.00
6040 Legal and Professional Services	5,281.15		-5,281.15
6040-02 Accounting	5,100.00	2,500.00	-2,600.00
6040-04 Consulting/Contractor		15,000.00	15,000.00
6040-06 Legal	10,185.44	15,000.00	4,814.56
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6060-04-3 Radios		17,354.00	17,354.00
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6070-04 Medicare Tax		1,500.00	1,500.00
6070-06 Salaries & Wages	28,882.99	65,000.00	36,117.01
6070-07 Payroll Taxes	1,695.96		-1,695.96
6070-08 Unemployment Federal		1,000.00	1,000.00
6070-10 Unemployment State		2,000.00	2,000.00
Total 6070 Payroll expenses	30,578.95	74,500.00	43,921.05
6999 Uncategorized Expense	0.00		0.00
Total Expenses	\$141,656.81	\$248,180.00	\$106,523.19
NET OPERATING INCOME	\$58,017.80	\$ -17,000.00	\$ -75,017.80
Other Income			
8005 Service Fees	700.35		-700.35
Total Other Income	\$700.35	\$0.00	\$ -700.35
NET OTHER INCOME	\$700.35	\$0.00	\$ -700.35