

**Fire District #1-Johnson County, Kansas**

Financial Statements and  
Supplementary Information  
For the One Month and Ten Months Ended  
October 31, 2024



**HOLLIS KUCKELMAN VAN DE VEER, CHARTERED**

CERTIFIED PUBLIC ACCOUNTANTS

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**ACCOUNTANTS' COMPILATION REPORT**

To the Board of Directors  
Fire District #1-Johnson County, Kansas  
Edgerton, KS

Management is responsible for the accompanying financial statements of Fire District #1-Johnson County, Kansas, which comprise the statement of assets, liabilities and net assets - cash basis as of October 31, 2024, and the related statement of revenues and expenses - cash basis for the One Month and Ten Months then ended in accordance with the cash basis of accounting, and for determining that the cash basis of accounting is an acceptable financial reporting framework. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit or review the financial statements nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on this financial statement.

The financial statement is prepared in accordance with the cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

Management has elected to omit substantially all the disclosures ordinarily included in a financial statement prepared in accordance with the cash basis of accounting. If the omitted disclosures were included in the financial statement, they might influence the user's conclusions about the Company's assets, liabilities, and equity. Accordingly, this financial statement is not designed for those who are not informed about such matters.

We are not independent with respect to Fire District #1-Johnson County, Kansas.

**Supplementary Information**

The supplementary information is presented for purposes of additional analysis and is not a required part of the basic financial statements. This information is the representation of management. The information was subject to our compilation engagement, however, we have not audited or reviewed the supplementary information and, accordingly, do not express an opinion, a conclusion, nor provide any form of assurance on such supplementary information.

*Matthew A Magle, CPA*

For the Firm

November 06, 2024

**Fire District #1-Johnson County, Kansas  
Statement of Assets, Liabilities  
and Net Assets -- Cash Basis  
October 31, 2024**

**ASSETS**

<b>Current Assets</b>	
Checking Account	\$ 1,296,277.10
Cash In Bank - Wildland	14,070.28
Cash In Bank - FSA Savings	23,756.94
Cash in Bank - Savings	59,978.33
Cash in Bank - Equip Reserve	815.07
Cash in Bank - S&V Liability	16,566.04
Cash in Bank - Contingency Reserve	818.10
Cash In Bank - Money Market	2,317,406.59
Prepaid Expenses	<u>176,476.71</u>
<b>Total Assets</b>	<u><u>\$ 3,906,165.16</u></u>

**LIABILITIES AND NET ASSETS**

<b>Current Liabilities</b>	
FSA Contributions Withheld	\$ 2,664.22
Central Bank Card Payable	<u>851.02</u>
<b>Total Current Liabilities</b>	3,515.24
<b>Net Assets</b>	
Net Assets - Restricted - Equip Reserve	344,711.05
Net Assets - Restricted - S & V Liability Fund	232,848.11
Net Assets - Restricted - Contingency Reserve	554,442.77
Net Assets - Unrestricted	595,680.60
Year-to-Date - Revenues Over (Under) Expenses	<u>2,174,967.39</u>
<b>Total Net Assets</b>	<u><u>3,902,649.92</u></u>
<b>Total Liabilities and Net Assets</b>	<u><u>\$ 3,906,165.16</u></u>

See Accountants' Compilation Report

**Fire District #1-Johnson County, Kansas**  
**Statement of Receipts and Disbursements**  
**Operating Fund -- Cash Basis**  
**For the One Month and Ten Months Ended October 31, 2024**

	Current Period Actual	Year to Date Actual	%	Annual Budget	Unexpended Budget	%
<b>Revenues</b>						
<b>Budgeted Revenues</b>						
904.00 - C/O Funds - Prior Budget Year	\$ 0.00	\$ 0.00	0.0	\$ 421,811.00	\$ 421,811.00	100.0
905.00 - Real, Personal, Prop-Current	0.00	6,634,079.48	61.5	6,963,420.00	329,340.52	4.7
906.00 - Real, Personal, Prop-Delinq	10,315.16	10,315.16	0.1	(116,792.00)	(127,107.16)	108.8
910.00 - Motor Vehicle	63,658.94	468,555.77	4.3	444,004.00	(24,551.77)	(5.5)
915.00 - Heavy Truck	0.00	2,125.78	0.0	2,336.00	210.22	9.0
920.00 - Commercial Vehicle	479.13	13,272.55	0.1	20,841.00	7,568.45	36.3
930.00 - Rental Excise Tax	0.00	2,713.56	0.0	4,700.00	1,986.44	42.3
940.00 - Recreational Vehicles	791.28	5,827.43	0.1	7,036.00	1,208.57	17.2
950.00 - Airport Contract	25,000.00	100,000.00	0.9	100,000.00	0.00	0.0
960.00 - Special Projects	44,483.34	79,683.34	0.7	41,000.00	(38,683.34)	(94.3)
965.00 - Runway Checks	0.00	22,144.56	0.2	20,000.00	(2,144.56)	(10.7)
970.00 - Johnson County Contract	7,455.16	74,551.60	0.7	89,462.00	14,910.40	16.7
980.00 - Interest Inc-Operating Savings	5,944.34	112,771.49	1.0	50,000.00	(62,771.49)	(125.5)
985.00 - Interest Inc-Restricted	4,923.09	47,369.67	0.4	25,000.00	(22,369.67)	(89.5)
986.00 - Wildland Income	0.00	169,794.57	1.6	107,000.00	(62,794.57)	(58.7)
991.00 - Permits & Fees	5.00	885.00	0.0	20,000.00	19,115.00	95.6
993.50 - Fire District #2 Personnel	883,535.96	3,036,730.54	28.2	3,025,000.00	(11,730.54)	(0.4)
<b>Total Budgeted Revenue</b>	<b>1,046,591.40</b>	<b>10,780,820.50</b>	<b>100.0</b>	<b>11,224,818.00</b>	<b>443,997.50</b>	<b>4.0</b>
<b>Unbudgeted Income</b>						
997.50 - Bonds - General Obligation	10,199.64	1,100,320.09	10.2	1,039,800.00	(60,520.09)	(5.8)
998.00 - Unbudgeted Receipts	2,017.39	5,601.53	0.1	0.00	(5,601.53)	0.0
<b>Total Unbudgeted Income</b>	<b>12,217.03</b>	<b>1,105,921.62</b>	<b>10.3</b>	<b>1,039,800.00</b>	<b>(66,121.62)</b>	<b>(6.4)</b>
<b>Total Revenues</b>	<b>1,058,808.43</b>	<b>11,886,742.12</b>	<b>110.3</b>	<b>12,264,618.00</b>	<b>377,875.88</b>	<b>3.1</b>
<b>Operating Expenses</b>						
<b>Employee Expense</b>						
1002.00 - Regular Pay	321,284.46	3,460,829.71	32.1	4,096,471.00	635,641.29	15.5
1004.00 - FLSA	2,607.26	33,296.87	0.3	38,000.00	4,703.13	12.4
1006.00 - Unscheduled Overtime	32,025.72	269,107.03	2.5	250,000.00	(19,107.03)	(7.6)
1008.00 - KP&F/KPERS	80,558.44	850,814.64	7.9	1,004,035.00	153,220.36	15.3
1010.00 - Unemployment	1,533.95	6,394.85	0.1	6,678.00	283.15	4.2
1012.00 - Social Security	582.40	5,515.75	0.1	12,000.00	6,484.25	54.0
1014.00 - Medicare	4,991.07	52,622.19	0.5	66,000.00	13,377.81	20.3
1016.00 - Workers Comp	12,116.41	74,629.11	0.7	117,942.00	43,312.89	36.7
1018.00 - Life Insurance	595.97	12,117.40	0.1	15,900.00	3,782.60	23.8
1020.00 - Health Care	38,500.03	344,775.78	3.2	500,000.00	155,224.22	31.0
1024.00 - EAP	0.00	375.00	0.0	5,250.00	4,875.00	92.9
1026.00 - Preventative Health Care	763.00	2,673.00	0.0	20,000.00	17,327.00	86.6
<b>Total Employee Expenses</b>	<b>495,558.71</b>	<b>5,113,151.33</b>	<b>47.4</b>	<b>6,132,276.00</b>	<b>1,019,124.67</b>	<b>16.6</b>
<b>Insurance</b>						
2004.00 - Insurance - Prop. & Liability	\$ (464.72)	\$ 75,279.77	0.7	\$ 100,000.00	\$ 24,720.23	24.7
<b>Total Insurance</b>	<b>(464.72)</b>	<b>75,279.77</b>	<b>0.7</b>	<b>100,000.00</b>	<b>24,720.23</b>	<b>24.7</b>

See Accountants' Compilation Report

**Fire District #1-Johnson County, Kansas**  
**Statement of Receipts and Disbursements**  
**Operating Fund -- Cash Basis**  
**For the One Month and Ten Months Ended October 31, 2024**

	Current Period Actual	Year to Date Actual	%	Annual Budget	Unexpended Budget	%
<b>Utilities</b>						
3002.00 - Natural Gas	658.16	13,228.66	0.1	30,000.00	16,771.34	55.9
3004.00 - Electric	5,208.29	38,362.48	0.4	60,000.00	21,637.52	36.1
3006.00 - Water & Sewer	822.19	6,628.34	0.1	16,500.00	9,871.66	59.8
3008.00 - Communication	2,440.58	23,949.66	0.2	32,350.00	8,400.34	26.0
3010.00 - Trash	190.22	3,267.31	0.0	3,850.00	582.69	15.1
3012.00 - Cable Service	1,000.00	10,500.00	0.1	12,000.00	1,500.00	12.5
3016.00 - Pest Control	335.00	1,675.00	0.0	2,300.00	625.00	27.2
<b>Total Utilities</b>	<b>10,654.44</b>	<b>97,611.45</b>	<b>0.9</b>	<b>157,000.00</b>	<b>59,388.55</b>	<b>37.8</b>
<b>Supplies</b>						
4002.00 - Office/AV	0.00	1,770.59	0.0	7,000.00	5,229.41	74.7
4008.00 - Janitorial	285.33	4,965.58	0.0	12,000.00	7,034.42	58.6
4010.00 - EMS General	527.94	27,653.94	0.3	30,000.00	2,346.06	7.8
4014.00 - Postage	146.00	418.00	0.0	1,000.00	582.00	58.2
4018.00 - Other Miscellaneous	865.02	12,525.67	0.1	5,000.00	(7,525.67)	(150.5)
<b>Total Supplies</b>	<b>1,824.29</b>	<b>47,333.78</b>	<b>0.4</b>	<b>55,000.00</b>	<b>7,666.22</b>	<b>13.9</b>
<b>IT</b>						
4102.00 - Contracts	0.00	24,533.01	0.2	25,000.00	466.99	1.9
4104.00 - Subscriptions	187.50	44,842.26	0.4	55,000.00	10,157.74	18.5
4106.00 - Hardware/Equipment	27.98	2,677.25	0.0	5,000.00	2,322.75	46.5
4108.00 - Printer Lease	581.94	11,940.86	0.1	12,600.00	659.14	5.2
<b>Total IT</b>	<b>797.42</b>	<b>83,993.38</b>	<b>0.8</b>	<b>97,600.00</b>	<b>13,606.62</b>	<b>13.9</b>
<b>Professional Development</b>						
5002.00 - Training	2,375.73	9,256.49	0.1	30,000.00	20,743.51	69.1
5004.00 - Tuition/Reg.	390.00	4,490.00	0.0	5,000.00	510.00	10.2
5006.00 - Memberships	0.00	2,045.00	0.0	3,800.00	1,755.00	46.2
5008.00 - Travel/Lodging	5.42	3,247.02	0.0	10,000.00	6,752.98	67.5
5014.00 - License & Permits	240.00	590.00	0.0	3,500.00	2,910.00	83.1
5016.00 - Meals (per-diem)	0.00	2,411.89	0.0	5,000.00	2,588.11	51.8
5018.00 - Books/Magazine Subscript	0.00	340.69	0.0	1,000.00	659.31	65.9
<b>Total Professional Development</b>	<b>3,011.15</b>	<b>22,381.09</b>	<b>0.2</b>	<b>58,300.00</b>	<b>35,918.91</b>	<b>61.6</b>
<b>Contract Services</b>						
6002.00 - Legal	350.00	4,829.50	0.0	10,000.00	5,170.50	51.7
6003.00 - Background Checks	0.00	200.60	0.0	500.00	299.40	59.9
6004.00 - Financial/Accounting	1,600.00	28,600.00	0.3	31,500.00	2,900.00	9.2
<b>Total Contract Services</b>	<b>1,950.00</b>	<b>33,630.10</b>	<b>0.3</b>	<b>42,000.00</b>	<b>8,369.90</b>	<b>19.9</b>

**Fire District #1-Johnson County, Kansas**  
**Statement of Receipts and Disbursements**  
**Operating Fund -- Cash Basis**  
**For the One Month and Ten Months Ended October 31, 2024**

	Current Period Actual	Year to Date Actual	%	Annual Budget	Unexpended Budget	%
<b>Maintenance</b>						
7002.00 - Facilities	\$ 328.94	\$ 30,101.78	0.3	\$ 100,000.00	\$ 69,898.22	69.9
7006.00 - Vehicle Repair	8,160.66	148,091.62	1.4	190,000.00	41,908.38	22.1
7008.00 - Fuel	4,402.95	51,697.58	0.5	90,000.00	38,302.42	42.6
7010.00 - Tools/Parts	<u>83.89</u>	<u>822.29</u>	0.0	<u>2,000.00</u>	<u>1,177.71</u>	58.9
<b>Total Maintenance</b>	<b>12,976.44</b>	<b>230,713.27</b>	<b>2.1</b>	<b>382,000.00</b>	<b>151,286.73</b>	<b>39.6</b>
<b>Protective Equipment</b>						
8002.00 - SCBA	58.99	5,935.64	0.1	15,000.00	9,064.36	60.4
8004.00 - CGI	473.57	1,532.48	0.0	5,000.00	3,467.52	69.4
8006.00 - PP Clothing/Equipment	0.00	13,235.97	0.1	40,000.00	26,764.03	66.9
8008.00 - Miscellaneous Fire Equip	45.90	12,089.56	0.1	15,000.00	2,910.44	19.4
8010.00 - Radio Equipment	<u>0.00</u>	<u>5,926.28</u>	0.1	<u>50,000.00</u>	<u>44,073.72</u>	88.1
<b>Total Protective Equipment</b>	<b>578.46</b>	<b>38,719.93</b>	<b>0.4</b>	<b>125,000.00</b>	<b>86,280.07</b>	<b>69.0</b>
<b>Miscellaneous</b>						
9002.00 - Food	0.00	2,177.14	0.0	4,000.00	1,822.86	45.6
9004.00 - Public Ed & C.E.R.T.	160.64	855.37	0.0	7,000.00	6,144.63	87.8
9006.00 - Uniforms	2,106.59	23,139.69	0.2	30,000.00	6,860.31	22.9
9008.00 - Furniture	0.00	0.00	0.0	2,500.00	2,500.00	100.0
9011.00 - Station Payment/Lease	1,839.62	49,311.18	0.5	56,889.00	7,577.82	13.3
9012.00 - Contract Payment	7,455.17	74,551.70	0.7	89,462.00	14,910.30	16.7
9013.00 - Wildland Expense	0.00	14,202.06	0.1	34,452.00	20,249.94	58.8
9015.00 - Transfer to Contingency Reserve	0.00	0.00	0.0	371,811.00	371,811.00	100.0
9016.00 - Interest Restricted	4,923.09	47,362.45	0.4	0.00	(47,362.45)	0.0
9020.10 - Truck Lease	0.00	120,549.33	1.1	120,549.00	(0.33)	0.0
9020.20 - Tender Lease	0.00	32,296.94	0.3	32,297.00	0.06	0.0
9020.30 - Type 3 Engine Lease	0.00	55,610.12	0.5	55,610.00	(0.12)	0.0
9020.40 - Engines Type 1((3)	0.00	152,271.85	1.4	152,272.00	0.15	0.0
9022.00 - Radio Lease	0.00	0.00	0.0	93,800.00	93,800.00	100.0
9026.00 - Fire District #2 Expenses	<u>215,422.33</u>	<u>2,358,008.28</u>	21.9	<u>3,025,000.00</u>	<u>666,991.72</u>	22.0
<b>Total Miscellaneous</b>	<b>231,907.44</b>	<b>2,930,336.11</b>	<b>27.2</b>	<b>4,075,642.00</b>	<b>1,145,305.89</b>	<b>28.1</b>
<b>Total Budgeted Operating Expense     Before Grant Expenses</b>	<b>758,793.63</b>	<b>8,673,150.21</b>	<b>80.4</b>	<b>11,224,818.00</b>	<b>2,551,667.79</b>	<b>22.7</b>
<b>Grant Expense</b>						
Safer Grant Expenses	<u>74.52</u>	<u>74.52</u>	0.0	<u>0.00</u>	<u>(74.52)</u>	0.0
<b>Total Grant Expense</b>	<b>74.52</b>	<b>74.52</b>	<b>0.0</b>	<b>0.00</b>	<b>(74.52)</b>	<b>0.0</b>
<b>Total Budgeted Operating Expense</b>	<b>758,868.15</b>	<b>8,673,224.73</b>	<b>80.5</b>	<b>11,224,818.00</b>	<b>2,551,593.27</b>	<b>22.7</b>
<b>Unbudgeted Expenses</b>						
9001.00 - Bonds - General Obligations	0.00	1,038,550.00	8.7	1,039,800.00	1,250.00	0.1
<b>Total Unbudgeted Expenses</b>	<b>0.00</b>	<b>1,038,550.00</b>	<b>8.7</b>	<b>1,039,800.00</b>	<b>1,250.00</b>	<b>0.1</b>
<b>Total Operating Expenses</b>	<b>758,868.15</b>	<b>9,711,774.73</b>	<b>81.7</b>	<b>12,264,618.00</b>	<b>2,552,843.27</b>	<b>20.8</b>
<b>Revenues Over (Under) Expenses</b>	<b>\$ 299,940.28</b>	<b>\$ 2,174,967.39</b>	<b>18.3</b>	<b>\$ 0.00</b>	<b>\$ (2,174,967.39)</b>	<b>0.0</b>

See Accountants' Compilation Report

SUPPLEMENTARY

INFORMATION

**Fire District #1-Johnson County, Kansas**  
**Schedule of Cash Receipts and Disbursements**  
**For the One Month and Ten Months Ended October 31, 2024**

	Current Period Actual	Year to Date Actual	%	Annual Budget	Unexpended Budget	%
<b>Cash Receipts</b>						
Budgeted Receipts	\$ 1,046,591.40	\$ 10,780,820.50	100.0	\$ 11,224,818.00	\$ 443,997.50	4.0
Unbudgeted Receipts	<u>2,017.39</u>	<u>5,601.53</u>	0.1	<u>0.00</u>	<u>(5,601.53)</u>	0.0
<b>Total Cash Receipts</b>	<b>1,048,608.79</b>	<b>10,786,422.03</b>	<b>100.1</b>	<b>11,224,818.00</b>	<b>438,395.97</b>	<b>3.9</b>
<b>Cash Disbursements</b>						
Employee Expenses	495,558.71	5,113,151.33	47.4	6,132,276.00	1,019,124.67	16.6
Insurance	(464.72)	75,279.77	0.7	100,000.00	24,720.23	24.7
Utilities	10,654.44	97,611.45	0.9	157,000.00	59,388.55	37.8
Supplies	1,824.29	47,333.78	0.4	55,000.00	7,666.22	13.9
IT	797.42	83,993.38	0.8	97,600.00	13,606.62	13.9
Professional Development	3,011.15	22,381.09	0.2	58,300.00	35,918.91	61.6
Contract Services	1,950.00	33,630.10	0.3	42,000.00	8,369.90	19.9
Maintenance	12,976.44	230,713.27	2.1	382,000.00	151,286.73	39.6
Protective Equipment	578.46	38,719.93	0.4	125,000.00	86,280.07	69.0
<b>Miscellaneous</b>						
Food	0.00	2,177.14	0.0	4,000.00	1,822.86	45.6
Public Ed & C.E.R.T.	160.64	855.37	0.0	7,000.00	6,144.63	87.8
Uniforms	2,106.59	23,139.69	0.2	30,000.00	6,860.31	22.9
Furniture	0.00	0.00	0.0	2,500.00	2,500.00	100.0
Station Payment/Lease	1,839.62	49,311.18	0.5	56,889.00	7,577.82	13.3
Contract Payment	7,455.17	74,551.70	0.7	89,462.00	14,910.30	16.7
Wildland Expense	0.00	14,202.06	0.1	34,452.00	20,249.94	58.8
Transfer to Contingency Reserve	0.00	0.00	0.0	371,811.00	371,811.00	100.0
Interest Restricted	4,923.09	47,362.45	0.4	0.00	(47,362.45)	0.0
Truck Lease	0.00	120,549.33	1.1	120,549.00	(0.33)	0.0
Tender Lease	0.00	32,296.94	0.3	32,297.00	0.06	0.0
Type 3 Engine Lease	0.00	55,610.12	0.5	55,610.00	(0.12)	0.0
Engines Type 1((3)	0.00	152,271.85	1.4	152,272.00	0.15	0.0
Radio Lease	0.00	0.00	0.0	93,800.00	93,800.00	100.0
SAFER Grant Expenses	74.52	74.52	0.0	0.00	(74.52)	0.0
Fire District #2 Expenses	215,422.33	2,358,008.28	21.9	3,025,000.00	666,991.72	22.0
Unbudgeted Expenses	<u>0.00</u>	<u>0.00</u>	0.0	<u>0.00</u>	<u>0.00</u>	0.0
<b>Total Cash Disbursements</b>	<b><u>758,868.15</u></b>	<b><u>8,673,224.73</u></b>	<b>80.5</b>	<b><u>11,224,818.00</u></b>	<b><u>2,551,593.27</u></b>	<b>22.7</b>
<b>Net Cash Increase (Decrease)</b>	<b><u>\$ 289,740.64</u></b>	<b>2,113,197.30</b>	<b>19.6</b>	<b><u>\$ 0.00</u></b>	<b><u>\$ (2,113,197.30)</u></b>	<b>0.0</b>
Cash - Beginning of Year		595,680.60				
Debt Service Over/(Under)						
Collections		<u>61,770.09</u>				
<b>Cash - Operating Fund</b>		<b><u>\$ 2,770,647.99</u></b>				

See Accountants' Compilation Report



**Fire District #1-Johnson County, Kansas**  
**Schedule of Fire District #2 Receipts and Disbursements**  
**For the One Month and Ten Months Ended October 31, 2024**

	Current Period Actual	Year to Date Actual	Annual Budget	Unexpended Budget	%
<b>Revenues</b>					
Fire District #2 Personnel Revenues					
993.50 - Fire District #2 Personnel	\$ 883,535.96	\$ 3,036,730.54	\$ 3,025,000.00	\$ (11,730.54)	(0.4)
Total Fire District #2 Personnel Revenues	883,535.96	3,036,730.54	3,025,000.00	(11,730.54)	(0.4)
<b>Expenses</b>					
Fire District #2 Personnel Expenses					
9026.00 - District 2 Expenses	2,399.89	2,399.89	3,025,000.00	3,022,600.11	99.9
9026.02 - Regular Pay - FD#2	140,608.74	1,607,764.26	0.00	(1,607,764.26)	0.0
9026.04 - FLSA - FD#2	775.82	14,550.36	0.00	(14,550.36)	0.0
9026.06 - Unscheduled OT - FD#2	12,682.68	81,507.25	0.00	(81,507.25)	0.0
9026.08 - KP&F - FD#2	35,589.53	379,651.00	0.00	(379,651.00)	0.0
9026.14 - Medicare - FD#2	2,127.47	23,858.57	0.00	(23,858.57)	0.0
9026.16 - Work Comp - FD#2	5,967.79	39,732.09	0.00	(39,732.09)	0.0
9026.18 - Life Insurance - FD#2	378.89	7,346.93	0.00	(7,346.93)	0.0
9026.20 - Health Care - FD#2	12,871.41	115,519.32	0.00	(115,519.32)	0.0
9026.22 - Dental - FD#2	(24.84)	4,530.16	0.00	(4,530.16)	0.0
9026.26 - Operating Expenses - FD#2	2,044.95	81,148.45	0.00	(81,148.45)	0.0
Total Fire District #2 Personnel Expenses	215,422.33	2,358,008.28	3,025,000.00	666,991.72	22.0
Revenues Over(Under)Expenses	\$ 668,113.63	\$ 678,722.26	\$ 0.00	\$ (678,722.26)	0.0

See Accountants' Compilation Report

# Fire District #1-Johnson County, Kansas General Ledger

October 1, 2024 - October 31, 2024

Date	Reference	Journal	Description	Beginning Balance	Current Amount	Period End Balance
<b>100.00 Petty Cash Fund</b>				0.00		
10/04/24	44617		ICMA Retire Trst 457 - Acct. #303819		88.00	
10/04/24	P89		Payroll Journal Entry		(88.00)	
<b>Totals for 100.00</b>					<u>0.00</u>	<u>0.00</u>
<b>104.00 Checking Account</b>				565,055.99		
10/04/24	1		EVERGY		(2,679.07)	
10/04/24	1		EVERGY		(1,448.12)	
10/04/24	1		EVERGY		(631.26)	
10/04/24	1		Kansas Gas Service		(338.62)	
10/04/24	1		Kansas Gas Service		(107.19)	
10/04/24	1		Kansas Gas Service		(47.73)	
10/04/24	44613		Internal Revenue Service		(32,785.30)	
10/04/24	44614		Kansas Withholding Tax		(12,188.00)	
10/04/24	44615		KPERS		(81,355.45)	
10/04/24	44616		Fire Fighters Union 3559		(940.00)	
10/04/24	44617		ICMA Retire Trst 457 - Acct. #303819		(1,977.75)	
10/04/24	44618		Fire Fighters Union 3559		(500.00)	
10/04/24	44619		ATMOS ENERGY		(164.62)	
10/04/24	44620		Benchmark Insurance Company		(18,084.20)	
10/04/24	44621		Brightspeed		(58.79)	
10/04/24	44622		C & G Rubber Stamp Inc.		(20.00)	
10/04/24	44623		Colonial Life		(2,062.88)	
10/04/24	44624		Conrad Fire Equipment Inc		(12.64)	
10/04/24	44625		Corporate Health - KU Medwest		(763.00)	
10/04/24	44626		Galls, LLC		(1,589.18)	
10/04/24	44627		GreatAmerica Financial Services		(98.48)	
10/04/24	44628		James Huston		(100.00)	
10/04/24	44629		Johnson County Government		(1,995.43)	
10/04/24	44630		JOHNSON COUNTY WASTEWATER		(83.01)	
10/04/24	44631		KCKCC		(2,341.73)	
10/04/24	44632		Marvin's Tow Service Inc.		(155.00)	
10/04/24	44633		MHC Kenworth - Olathe		(4,541.96)	
10/04/24	44634		Moody Hardware LLC		(153.96)	
10/04/24	44635		NueSynergy		(60.00)	
10/04/24	44636		Principal Life Insurance Company		(7,232.96)	
10/04/24	44637		Rob Kirk		(7,455.17)	
10/04/24	44638		Verizon Wireless		(1,412.68)	
10/04/24	44639		Verizon Wireless		(259.77)	
10/04/24	44640		Verizon Wireless		(709.34)	
10/04/24	44641		Verizon Wireless		(712.85)	
10/04/24	44642		Water District No. 7		(451.99)	
10/04/24	44643		Westerhouse Inc.		(726.36)	
10/04/24	44644		Kansas Payment Center		(857.08)	
10/04/24	P89		Payroll Journal Entry		(173,508.03)	
10/18/24	1		Cigna		(58,870.56)	
10/18/24	44719		Internal Revenue Service		(33,370.58)	
10/18/24	44720		Kansas Withholding Tax		(12,422.00)	
10/18/24	44721		KPERS		(82,687.24)	
10/18/24	44722		Fire Fighters Union 3559		(940.00)	
10/18/24	44723		ICMA Retire Trst 457 - Acct. #303819		(1,992.85)	
10/18/24	44724		Fire Fighters Union 3559		(500.00)	
10/18/24	44725		City of Gardner		(581.22)	
10/18/24	44726		Conrad Fire Equipment Inc		(2,787.74)	
10/18/24	44727		Fisher Patterson Saylor & Smith LLP		(350.00)	
10/18/24	44728		Fleet Fuels		(4,402.95)	
10/18/24	44729		Galls, LLC		(244.30)	
10/18/24	44730		Gardner Disposal Service, Inc.		(105.36)	

# Fire District #1-Johnson County, Kansas General Ledger

October 1, 2024 - October 31, 2024

Date	Reference	Journal	Description	Beginning Balance	Current Amount	Period End Balance
10/18/24	44731		GreatAmerica Financial Services		(483.46)	
10/18/24	44732		Helget Gas Products		(45.76)	
10/18/24	44733		Hoffman Pest Control Services LLC		(335.00)	
10/18/24	44734		Hollis Kuckelman Van De Veer, Chartered		(1,600.00)	
10/18/24	44735		Kansas Turnpike Authority		(5.42)	
10/18/24	44736		McNeil & Company, Inc.		(535.86)	
10/18/24	44737		Rob Kirk		(1,832.98)	
10/18/24	44738		Tanner Brown		(30.00)	
10/18/24	44739		WM Corporate Services, Inc.		(84.86)	
10/18/24	44740		Kansas Payment Center		(857.08)	
10/18/24	P89		Payroll Journal Entry		(176,580.53)	
10/31/24	3		Record Transfers		650,000.00	
10/31/24	4		Record Bank Charges		(65.40)	
10/31/24	5		Record Bank Deposits		1,003,335.27	
10/31/24	8		Record KS Unemployment		(1,533.95)	
10/31/24	9		Record FSA Payments		(1,782.75)	
10/31/24	ADJ		11/1 Payroll withdrawn early		(176,476.71)	
			<b>Totals for 104.00</b>		<u>731,221.11</u>	<u>1,296,277.10</u>
<b>105.00</b>	<b>Cash In Bank - Wildland</b>			14,069.68		
10/31/24	2		Record Interest Income		0.60	
			<b>Totals for 105.00</b>		<u>0.60</u>	<u>14,070.28</u>
<b>106.00</b>	<b>Cash In Bank - FSA Savings</b>			23,756.14		
10/31/24	2		Record Interest Income		0.80	
			<b>Totals for 106.00</b>		<u>0.80</u>	<u>23,756.94</u>
<b>107.00</b>	<b>Cash in Bank - Savings</b>			25,984.91		
10/31/24	1		Record Revenue		45,606.31	
10/31/24	2		Record Interest Income		4.53	
10/31/24	19		Record Central Bank Payment		(11,617.42)	
			<b>Totals for 107.00</b>		<u>33,993.42</u>	<u>59,978.33</u>
<b>108.00</b>	<b>Cash in Bank - Equip Reserve</b>			817.50		
10/31/24	2		Record Interest Income		0.07	
10/31/24	4		Record Bank Charges		(2.50)	
			<b>Totals for 108.00</b>		<u>(2.43)</u>	<u>815.07</u>
<b>110.00</b>	<b>Cash in Bank - S&amp;V Liability</b>			16,564.64		
10/31/24	11		Record Interest Income		1.40	
			<b>Totals for 110.00</b>		<u>1.40</u>	<u>16,566.04</u>
<b>112.00</b>	<b>Cash in Bank - Contingency Reserve</b>			820.53		
10/31/24	4		Record Bank Charges		(2.50)	
10/31/24	12		Record Interest Income		0.07	
			<b>Totals for 112.00</b>		<u>(2.43)</u>	<u>818.10</u>
<b>113.00</b>	<b>Cash In Bank - Money Market</b>			2,957,341.25		
10/31/24	2		Record Interest Income		10,859.96	
10/31/24	3		Record Transfers		(650,000.00)	
10/31/24	4		Record Bank Charges		(794.62)	
			<b>Totals for 113.00</b>		<u>(639,934.66)</u>	<u>2,317,406.59</u>
<b>227.00</b>	<b>Prepaid Expenses</b>			0.00		
10/31/24	ADJ		11/1 Payroll withdrawn early		176,476.71	
			<b>Totals for 227.00</b>		<u>176,476.71</u>	<u>176,476.71</u>

# Fire District #1-Johnson County, Kansas General Ledger

October 1, 2024 - October 31, 2024

Date	Reference	Journal	Description	Beginning Balance	Current Amount	Period End Balance
<b>525.00 ICMA</b>				0.00		
10/04/24	44617		ICMA Retire Trst 457 - Acct. #303819		1,595.38	
10/04/24	P89		Payroll Journal Entry		(1,595.38)	
10/18/24	44723		ICMA Retire Trst 457 - Acct. #303819		1,610.48	
10/18/24	P89		Payroll Journal Entry		(1,610.48)	
<b>Totals for 525.00</b>					<u>0.00</u>	<u>0.00</u>
<b>526.00 FSA Contributions Withheld</b>				(813.19)		
10/04/24	P89		Payroll Journal Entry		(1,816.89)	
10/18/24	P89		Payroll Journal Entry		(1,816.89)	
10/31/24	9		Record FSA Payments		1,782.75	
<b>Totals for 526.00</b>					<u>(1,851.03)</u>	<u>(2,664.22)</u>
<b>526.20 Central Bank Card Payable</b>				(5,810.90)		
10/31/24	19		Record Central Bank Payment		6,997.34	
10/31/24	19		Record Central Bank Payment		4,620.08	
10/31/24	23		Record Central Bank Card Charges		(6,657.54)	
<b>Totals for 526.20</b>					<u>4,959.88</u>	<u>(851.02)</u>
<b>527.00 Union Dues</b>				0.00		
10/04/24	44616		Fire Fighters Union 3559		940.00	
10/04/24	P89		Payroll Journal Entry		(940.00)	
10/18/24	44722		Fire Fighters Union 3559		940.00	
10/18/24	P89		Payroll Journal Entry		(940.00)	
<b>Totals for 527.00</b>					<u>0.00</u>	<u>0.00</u>
<b>531.00 Federal/FICA Tax Withheld</b>				0.00		
10/04/24	44613		Internal Revenue Service		32,785.30	
10/04/24	P89		Payroll Journal Entry		(32,785.30)	
10/18/24	44719		Internal Revenue Service		33,370.58	
10/18/24	P89		Payroll Journal Entry		(33,370.58)	
<b>Totals for 531.00</b>					<u>0.00</u>	<u>0.00</u>
<b>534.00 State Income Tax Withheld</b>				0.00		
10/04/24	44614		Kansas Withholding Tax		12,188.00	
10/04/24	P89		Payroll Journal Entry		(12,188.00)	
10/18/24	44720		Kansas Withholding Tax		12,422.00	
10/18/24	P89		Payroll Journal Entry		(12,422.00)	
<b>Totals for 534.00</b>					<u>0.00</u>	<u>0.00</u>
<b>535.00 Garnishment Withheld</b>				0.00		
10/04/24	44644		Kansas Payment Center		857.08	
10/04/24	P89		Payroll Journal Entry		(857.08)	
10/18/24	44740		Kansas Payment Center		857.08	
10/18/24	P89		Payroll Journal Entry		(857.08)	
<b>Totals for 535.00</b>					<u>0.00</u>	<u>0.00</u>
<b>538.00 KPERS Withheld</b>				0.00		
10/04/24	44615		KPERS		81,355.45	
10/04/24	P89		Payroll Journal Entry		(81,355.45)	
10/18/24	44721		KPERS		82,687.24	
10/18/24	P89		Payroll Journal Entry		(82,687.24)	
<b>Totals for 538.00</b>					<u>0.00</u>	<u>0.00</u>
<b>539.00 ICMA Loan Withheld</b>				0.00		
10/04/24	44617		ICMA Retire Trst 457 - Acct. #303819		294.37	
10/04/24	P89		Payroll Journal Entry		(294.37)	

**Fire District #1-Johnson County, Kansas  
General Ledger**

October 1, 2024 - October 31, 2024

Date	Reference	Journal	Description	Beginning Balance	Current Amount	Period End Balance
10/18/24	44723		ICMA Retire Trst 457 - Acct. #303819		382.37	
10/18/24	P89		Payroll Journal Entry		(382.37)	
			<b>Totals for 539.00</b>		<u>0.00</u>	<u>0.00</u>
<b>700.00</b>			<b>Net Assets - Restricted - Equip Reserve</b>	(343,191.42)		
10/31/24	2		Record Interest Income		(0.07)	
10/31/24	24		Reclass Money Market Income		(1,519.56)	
			<b>Totals for 700.00</b>		<u>(1,519.63)</u>	<u>(344,711.05)</u>
<b>705.00</b>			<b>Net Assets - Restricted - S &amp; V Liability Fund</b>	(231,891.01)		
10/31/24	11		Record Interest Income		(1.40)	
10/31/24	24		Reclass Money Market Income		(955.70)	
			<b>Totals for 705.00</b>		<u>(957.10)</u>	<u>(232,848.11)</u>
<b>715.00</b>			<b>Net Assets - Restricted - Contingency Reserve</b>	(551,996.41)		
10/31/24	12		Record Interest Income		(0.07)	
10/31/24	24		Reclass Money Market Income		(2,446.29)	
			<b>Totals for 715.00</b>		<u>(2,446.36)</u>	<u>(554,442.77)</u>
<b>720.00</b>			<b>Net Assets - Unrestricted</b>	(595,680.60)		
			<b>Totals for 720.00</b>		<u>0.00</u>	<u>(595,680.60)</u>
<b>905.00</b>			<b>Real, Personal, Prop-Current</b>	(6,634,079.48)		
			<b>Totals for 905.00</b>		<u>0.00</u>	<u>(6,634,079.48)</u>
<b>906.00</b>			<b>Real, Personal, Prop-Delinq</b>	0.00		
10/31/24	5		Record Bank Deposits		(10,315.16)	
			<b>Totals for 906.00</b>		<u>(10,315.16)</u>	<u>(10,315.16)</u>
<b>910.00</b>			<b>Motor Vehicle</b>	(404,896.83)		
10/31/24	5		Record Bank Deposits		(63,658.94)	
			<b>Totals for 910.00</b>		<u>(63,658.94)</u>	<u>(468,555.77)</u>
<b>915.00</b>			<b>Heavy Truck</b>	(2,125.78)		
			<b>Totals for 915.00</b>		<u>0.00</u>	<u>(2,125.78)</u>
<b>920.00</b>			<b>Commercial Vehicle</b>	(12,793.42)		
10/31/24	5		Record Bank Deposits		(479.13)	
			<b>Totals for 920.00</b>		<u>(479.13)</u>	<u>(13,272.55)</u>
<b>930.00</b>			<b>Rental Excise Tax</b>	(2,713.56)		
			<b>Totals for 930.00</b>		<u>0.00</u>	<u>(2,713.56)</u>
<b>940.00</b>			<b>Recreational Vehicles</b>	(5,036.15)		
10/31/24	5		Record Bank Deposits		(791.28)	
			<b>Totals for 940.00</b>		<u>(791.28)</u>	<u>(5,827.43)</u>
<b>950.00</b>			<b>Airport Contract</b>	(75,000.00)		
10/31/24	5		Record Bank Deposits		(25,000.00)	
			<b>Totals for 950.00</b>		<u>(25,000.00)</u>	<u>(100,000.00)</u>
<b>960.00</b>			<b>Special Projects</b>	(35,200.00)		
10/31/24	1		Record Revenue		(44,483.34)	
			<b>Totals for 960.00</b>		<u>(44,483.34)</u>	<u>(79,683.34)</u>
<b>965.00</b>			<b>Runway Checks</b>	(22,144.56)		

# Fire District #1-Johnson County, Kansas

## General Ledger

October 1, 2024 - October 31, 2024

Date	Reference	Journal	Description	Beginning Balance	Current Amount	Period End Balance
<b>Totals for 965.00</b>					<u>0.00</u>	<u>(22,144.56)</u>
<b>970.00</b>	<b>Johnson County Contract</b>			(67,096.44)		
10/31/24	5		Record Bank Deposits		(7,455.16)	
<b>Totals for 970.00</b>					<u>(7,455.16)</u>	<u>(74,551.60)</u>
<b>980.00</b>	<b>Interest Inc-Operating Savings</b>			(106,827.15)		
10/31/24	2		Record Interest Income		(4.53)	
10/31/24	2		Record Interest Income		(0.80)	
10/31/24	2		Record Interest Income		(0.60)	
10/31/24	2		Record Interest Income		(10,859.96)	
10/31/24	24		Reclass Money Market Income		4,921.55	
<b>Totals for 980.00</b>					<u>(5,944.34)</u>	<u>(112,771.49)</u>
<b>985.00</b>	<b>Interest Inc-Restricted</b>			(42,446.58)		
10/31/24	2		Record Interest Income		(0.07)	
10/31/24	11		Record Interest Income		(1.40)	
10/31/24	12		Record Interest Income		(0.07)	
10/31/24	24		Reclass Money Market Income		(4,921.55)	
<b>Totals for 985.00</b>					<u>(4,923.09)</u>	<u>(47,369.67)</u>
<b>986.00</b>	<b>Wildland Income</b>			(169,794.57)		
<b>Totals for 986.00</b>					<u>0.00</u>	<u>(169,794.57)</u>
<b>991.00</b>	<b>Permits &amp; Fees</b>			(880.00)		
10/31/24	1		Record Revenue		(5.00)	
<b>Totals for 991.00</b>					<u>(5.00)</u>	<u>(885.00)</u>
<b>993.50</b>	<b>Fire District #2 Personnel</b>			(2,153,194.58)		
10/31/24	5		Record Bank Deposits		(883,535.96)	
<b>Totals for 993.50</b>					<u>(883,535.96)</u>	<u>(3,036,730.54)</u>
<b>997.50</b>	<b>Bonds - General Obligation</b>			(1,090,120.45)		
10/31/24	5		Record Bank Deposits		(10,199.64)	
<b>Totals for 997.50</b>					<u>(10,199.64)</u>	<u>(1,100,320.09)</u>
<b>998.00</b>	<b>Unbudgeted Receipts</b>			(3,584.14)		
10/31/24	1		Record Revenue		(117.39)	
10/31/24	5		Record Bank Deposits		(1,900.00)	
<b>Totals for 998.00</b>					<u>(2,017.39)</u>	<u>(5,601.53)</u>
<b>1002.00</b>	<b>Regular Pay</b>			3,139,545.25		
10/04/24	P89		Payroll Journal Entry		160,171.85	
10/18/24	P89		Payroll Journal Entry		161,112.61	
<b>Totals for 1002.00</b>					<u>321,284.46</u>	<u>3,460,829.71</u>
<b>1004.00</b>	<b>FLSA</b>			30,689.61		
10/18/24	P89		Payroll Journal Entry		2,607.26	
<b>Totals for 1004.00</b>					<u>2,607.26</u>	<u>33,296.87</u>
<b>1006.00</b>	<b>Unscheduled Overtime</b>			237,081.31		
10/04/24	P89		Payroll Journal Entry		16,088.27	
10/18/24	P89		Payroll Journal Entry		15,937.45	
<b>Totals for 1006.00</b>					<u>32,025.72</u>	<u>269,107.03</u>
<b>1008.00</b>	<b>KP&amp;F/KPERS</b>			770,256.20		

**Fire District #1-Johnson County, Kansas  
General Ledger**

October 1, 2024 - October 31, 2024

Date	Reference	Journal	Description	Beginning Balance	Current Amount	Period End Balance
10/04/24	P89		Payroll Journal Entry		39,841.03	
10/18/24	P89		Payroll Journal Entry		40,717.41	
			<b>Totals for 1008.00</b>		<u>80,558.44</u>	<u>850,814.64</u>
<b>1010.00 Unemployment</b>				4,860.90		
10/31/24	8		Record KS Unemployment		1,533.95	
			<b>Totals for 1010.00</b>		<u>1,533.95</u>	<u>6,394.85</u>
<b>1012.00 Social Security</b>				4,933.35		
10/04/24	P89		Payroll Journal Entry		303.49	
10/18/24	P89		Payroll Journal Entry		278.91	
			<b>Totals for 1012.00</b>		<u>582.40</u>	<u>5,515.75</u>
<b>1014.00 Medicare</b>				47,631.12		
10/04/24	P89		Payroll Journal Entry		2,454.85	
10/18/24	P89		Payroll Journal Entry		2,536.22	
			<b>Totals for 1014.00</b>		<u>4,991.07</u>	<u>52,622.19</u>
<b>1016.00 Workers Comp</b>				62,512.70		
10/04/24	44620		Benchmark Insurance Company		12,116.41	
			<b>Totals for 1016.00</b>		<u>12,116.41</u>	<u>74,629.11</u>
<b>1018.00 Life Insurance</b>				11,521.43		
10/04/24	44636		Principal Life Insurance Company		1,143.89	
10/04/24	P89		Payroll Journal Entry		(273.96)	
10/18/24	P89		Payroll Journal Entry		(273.96)	
			<b>Totals for 1018.00</b>		<u>595.97</u>	<u>12,117.40</u>
<b>1020.00 Health Care</b>				306,275.75		
10/04/24	44623		Colonial Life		1,116.74	
10/04/24	44635		NueSynergy		32.00	
10/04/24	44636		Principal Life Insurance Company		4,195.92	
10/04/24	P89		Payroll Journal Entry		(6,402.61)	
10/18/24	1		CIgna		44,127.61	
10/18/24	44737		Monthly Premium		973.12	
10/18/24	44737		Refund - Aug/Sept		859.86	
10/18/24	P89		Payroll Journal Entry		(6,402.61)	
			<b>Totals for 1020.00</b>		<u>38,500.03</u>	<u>344,775.78</u>
<b>1024.00 EAP</b>				375.00		
			<b>Totals for 1024.00</b>		<u>0.00</u>	<u>375.00</u>
<b>1026.00 Preventative Health Care</b>				1,910.00		
10/04/24	44625		Corporate Health - KU Midwest		763.00	
			<b>Totals for 1026.00</b>		<u>763.00</u>	<u>2,673.00</u>
<b>2004.00 Insurance - Prop. &amp; Liability</b>				75,744.49		
10/18/24	44736		McNeil & Company, Inc.		535.86	
10/31/24	1		Record Revenue		(1,000.58)	
			<b>Totals for 2004.00</b>		<u>(464.72)</u>	<u>75,279.77</u>
<b>3002.00 Natural Gas</b>				12,570.50		
10/04/24	1		Kansas Gas Service		338.62	
10/04/24	1		Kansas Gas Service		107.19	
10/04/24	1		Kansas Gas Service		47.73	
10/04/24	44619		ATMOS ENERGY		164.62	
			<b>Totals for 3002.00</b>		<u>658.16</u>	<u>13,228.66</u>

# Fire District #1-Johnson County, Kansas

## General Ledger

October 1, 2024 - October 31, 2024

Date	Reference	Journal	Description	Beginning Balance	Current Amount	Period End Balance
<b>3004.00 Electric</b>				33,154.19		
10/04/24	1		EVERGY		2,679.07	
10/04/24	1		EVERGY		1,448.12	
10/04/24	1		EVERGY		631.26	
10/18/24	44725		City of Gardner		449.84	
<b>Totals for 3004.00</b>					<u>5,208.29</u>	<u>38,362.48</u>
<b>3006.00 Water &amp; Sewer</b>				5,806.15		
10/04/24	44629		Johnson County Government		155.81	
10/04/24	44630		JOHNSON COUNTY WASTEWATER		83.01	
10/04/24	44642		Water District No. 7		451.99	
10/18/24	44725		City of Gardner		131.38	
<b>Totals for 3006.00</b>					<u>822.19</u>	<u>6,628.34</u>
<b>3008.00 Communication</b>				21,509.08		
10/04/24	44621		Brightspeed		58.79	
10/04/24	44638		Verizon Wireless		1,412.68	
10/04/24	44639		Verizon Wireless		259.77	
10/04/24	44640		Verizon Wireless		709.34	
<b>Totals for 3008.00</b>					<u>2,440.58</u>	<u>23,949.66</u>
<b>3010.00 Trash</b>				3,077.09		
10/18/24	44730		Gardner Disposal Service, Inc.		105.36	
10/18/24	44739		WM Corporate Services, Inc.		84.86	
<b>Totals for 3010.00</b>					<u>190.22</u>	<u>3,267.31</u>
<b>3012.00 Cable Service</b>				9,500.00		
10/04/24	44618		Fire Fighters Union 3559		500.00	
10/18/24	44724		Fire Fighters Union 3559		500.00	
<b>Totals for 3012.00</b>					<u>1,000.00</u>	<u>10,500.00</u>
<b>3016.00 Pest Control</b>				1,340.00		
10/18/24	44733		Hoffman Pest Control Services LLC		335.00	
<b>Totals for 3016.00</b>					<u>335.00</u>	<u>1,675.00</u>
<b>4002.00 Office/AV</b>				1,770.59		
<b>Totals for 4002.00</b>					<u>0.00</u>	<u>1,770.59</u>
<b>4008.00 Janitorial</b>				4,680.25		
10/31/24	23		Record Central Bank Card Charges		285.33	
<b>Totals for 4008.00</b>					<u>285.33</u>	<u>4,965.58</u>
<b>4010.00 EMS General</b>				27,126.00		
10/18/24	44732		Helget Gas Products		45.76	
10/31/24	23		Record Central Bank Card Charges		482.18	
<b>Totals for 4010.00</b>					<u>527.94</u>	<u>27,653.94</u>
<b>4014.00 Postage</b>				272.00		
10/31/24	23		Record Central Bank Card Charges		146.00	
<b>Totals for 4014.00</b>					<u>146.00</u>	<u>418.00</u>
<b>4018.00 Other Miscellaneous</b>				11,660.65		
10/31/24	4		Record Bank Charges		70.40	
10/31/24	4		Record Bank Charges		794.62	
<b>Totals for 4018.00</b>					<u>865.02</u>	<u>12,525.67</u>



**Fire District #1-Johnson County, Kansas  
General Ledger**

October 1, 2024 - October 31, 2024

Date	Reference	Journal	Description	Beginning Balance	Current Amount	Period End Balance
<b>4102.00</b>	<b>Contracts</b>			24,533.01		
			<b>Totals for 4102.00</b>		<u>0.00</u>	<u>24,533.01</u>
<b>4104.00</b>	<b>Subscriptions</b>			44,654.76		
10/31/24	23		Record Central Bank Card Charges		187.50	
			<b>Totals for 4104.00</b>		<u>187.50</u>	<u>44,842.26</u>
<b>4106.00</b>	<b>Hardware/Equipment</b>			2,649.27		
10/31/24	23		Record Central Bank Card Charges		27.98	
			<b>Totals for 4106.00</b>		<u>27.98</u>	<u>2,677.25</u>
<b>4108.00</b>	<b>Printer Lease</b>			11,358.92		
10/04/24	44627		GreatAmerica Financial Services		98.48	
10/18/24	44731		GreatAmerica Financial Services		483.46	
			<b>Totals for 4108.00</b>		<u>581.94</u>	<u>11,940.86</u>
<b>5002.00</b>	<b>Training</b>			6,880.76		
10/04/24	44631		KCKCC		2,341.73	
10/31/24	23		Record Central Bank Card Charges		34.00	
			<b>Totals for 5002.00</b>		<u>2,375.73</u>	<u>9,256.49</u>
<b>5004.00</b>	<b>Tuition/Reg.</b>			4,100.00		
10/31/24	23		Record Central Bank Card Charges		390.00	
			<b>Totals for 5004.00</b>		<u>390.00</u>	<u>4,490.00</u>
<b>5006.00</b>	<b>Memberships</b>			2,045.00		
			<b>Totals for 5006.00</b>		<u>0.00</u>	<u>2,045.00</u>
<b>5008.00</b>	<b>Travel/Lodging</b>			3,241.60		
10/18/24	44735		Kansas Turnpike Authority		5.42	
			<b>Totals for 5008.00</b>		<u>5.42</u>	<u>3,247.02</u>
<b>5014.00</b>	<b>License &amp; Permits</b>			350.00		
10/18/24	44738		Tanner Brown		30.00	
10/31/24	23		Record Central Bank Card Charges		210.00	
			<b>Totals for 5014.00</b>		<u>240.00</u>	<u>590.00</u>
<b>5016.00</b>	<b>Meals (per-diem)</b>			2,411.89		
			<b>Totals for 5016.00</b>		<u>0.00</u>	<u>2,411.89</u>
<b>5018.00</b>	<b>Books/Magazine Subscript</b>			340.69		
			<b>Totals for 5018.00</b>		<u>0.00</u>	<u>340.69</u>
<b>6002.00</b>	<b>Legal</b>			4,479.50		
10/18/24	44727		Fisher Patterson Saylor & Smith LLP		350.00	
			<b>Totals for 6002.00</b>		<u>350.00</u>	<u>4,829.50</u>
<b>6003.00</b>	<b>Background Checks</b>			200.60		
			<b>Totals for 6003.00</b>		<u>0.00</u>	<u>200.60</u>
<b>6004.00</b>	<b>Financial/Accounting</b>			27,000.00		
10/18/24	44734		Hollis Kuckelman Van De Veer, Chartered		1,600.00	
			<b>Totals for 6004.00</b>		<u>1,600.00</u>	<u>28,600.00</u>
<b>7002.00</b>	<b>Facilities</b>			29,772.84		
10/31/24	23		Record Central Bank Card Charges		328.94	

# Fire District #1-Johnson County, Kansas

## General Ledger

October 1, 2024 - October 31, 2024

Date	Reference	Journal	Description	Beginning Balance	Current Amount	Period End Balance
<b>Totals for 7002.00</b>					<u>328.94</u>	<u>30,101.78</u>
<b>7006.00</b>	<b>Vehicle Repair</b>			139,930.96		
10/04/24	44632		Marvin's Tow Service Inc.		155.00	
10/04/24	44633		MHC Kenworth - Olathe		4,541.96	
10/04/24	44643		Westerhouse Inc.		726.36	
10/18/24	44726		Conrad Fire Equipment Inc		577.44	
10/18/24	44726		Conrad Fire Equipment Inc		1,554.20	
10/31/24	23		Record Central Bank Card Charges		<u>605.70</u>	
<b>Totals for 7006.00</b>					<u>8,160.66</u>	<u>148,091.62</u>
<b>7008.00</b>	<b>Fuel</b>			47,294.63		
10/18/24	44728		Fleet Fuels		<u>4,402.95</u>	
<b>Totals for 7008.00</b>					<u>4,402.95</u>	<u>51,697.58</u>
<b>7010.00</b>	<b>Tools/Parts</b>			738.40		
10/31/24	23		Record Central Bank Card Charges		<u>83.89</u>	
<b>Totals for 7010.00</b>					<u>83.89</u>	<u>822.29</u>
<b>8002.00</b>	<b>SCBA</b>			5,876.65		
10/31/24	23		Record Central Bank Card Charges		<u>58.99</u>	
<b>Totals for 8002.00</b>					<u>58.99</u>	<u>5,935.64</u>
<b>8004.00</b>	<b>CGI</b>			1,058.91		
10/31/24	23		Record Central Bank Card Charges		<u>473.57</u>	
<b>Totals for 8004.00</b>					<u>473.57</u>	<u>1,532.48</u>
<b>8006.00</b>	<b>PP Clothing/Equipment</b>			13,235.97		
<b>Totals for 8006.00</b>					<u>0.00</u>	<u>13,235.97</u>
<b>8008.00</b>	<b>Miscellaneous Fire Equip</b>			12,043.66		
10/31/24	23		Record Central Bank Card Charges		<u>45.90</u>	
<b>Totals for 8008.00</b>					<u>45.90</u>	<u>12,089.56</u>
<b>8010.00</b>	<b>Radio Equipment</b>			5,926.28		
<b>Totals for 8010.00</b>					<u>0.00</u>	<u>5,926.28</u>
<b>9001.00</b>	<b>Bonds - General Obligations</b>			1,038,550.00		
<b>Totals for 9001.00</b>					<u>0.00</u>	<u>1,038,550.00</u>
<b>9002.00</b>	<b>Food</b>			2,177.14		
<b>Totals for 9002.00</b>					<u>0.00</u>	<u>2,177.14</u>
<b>9004.00</b>	<b>Public Ed &amp; C.E.R.T.</b>			694.73		
10/31/24	23		Record Central Bank Card Charges		<u>160.64</u>	
<b>Totals for 9004.00</b>					<u>160.64</u>	<u>855.37</u>
<b>9006.00</b>	<b>Uniforms</b>			21,033.10		
10/04/24	44622		C & G Rubber Stamp Inc.		20.00	
10/04/24	44626		Galls, LLC		562.94	
10/04/24	44626		Galls, LLC		16.14	
10/04/24	44626		Galls, LLC		204.00	
10/04/24	44626		Galls, LLC		396.70	
10/18/24	44729		Galls, LLC		100.00	
10/18/24	44729		Galls, LLC		43.20	
10/18/24	44729		Galls, LLC		65.60	

# Fire District #1-Johnson County, Kansas General Ledger

October 1, 2024 - October 31, 2024

Date	Reference	Journal	Description	Beginning Balance	Current Amount	Period End Balance
10/18/24	44729		Galls, LLC		35.50	
10/31/24	23		Record Central Bank Card Charges		662.51	
<b>Totals for 9006.00</b>					<u>2,106.59</u>	<u>23,139.69</u>
<b>9011.00</b>	<b>Station Payment/Lease</b>			47,471.56		
10/04/24	44629		Johnson County Government		1,839.62	
<b>Totals for 9011.00</b>					<u>1,839.62</u>	<u>49,311.18</u>
<b>9012.00</b>	<b>Contract Payment</b>			67,096.53		
10/04/24	44637		Rob Kirk		7,455.17	
<b>Totals for 9012.00</b>					<u>7,455.17</u>	<u>74,551.70</u>
<b>9013.00</b>	<b>Wildland Expense</b>			14,202.06		
<b>Totals for 9013.00</b>					<u>0.00</u>	<u>14,202.06</u>
<b>9016.00</b>	<b>Interest Restricted</b>			42,439.36		
10/31/24	2		Record Interest Income		0.07	
10/31/24	11		Record Interest Income		1.40	
10/31/24	12		Record Interest Income		0.07	
10/31/24	24		Reclass Money Market Income		4,921.55	
<b>Totals for 9016.00</b>					<u>4,923.09</u>	<u>47,362.45</u>
<b>9020.10</b>	<b>Truck Lease</b>			120,549.33		
<b>Totals for 9020.10</b>					<u>0.00</u>	<u>120,549.33</u>
<b>9020.20</b>	<b>Tender Lease</b>			32,296.94		
<b>Totals for 9020.20</b>					<u>0.00</u>	<u>32,296.94</u>
<b>9020.30</b>	<b>Type 3 Engine Lease</b>			55,610.12		
<b>Totals for 9020.30</b>					<u>0.00</u>	<u>55,610.12</u>
<b>9020.40</b>	<b>Engines Type 1((3)</b>			152,271.85		
<b>Totals for 9020.40</b>					<u>0.00</u>	<u>152,271.85</u>
<b>9024.00</b>	<b>SAFER18 Personnel</b>			0.00		
10/31/24	23		Record Central Bank Card Charges		74.52	
<b>Totals for 9024.00</b>					<u>74.52</u>	<u>74.52</u>
<b>9026.00</b>	<b>District 2 Expenses</b>			0.00		
10/31/24	23		Record Central Bank Card Charges		120.54	
10/31/24	23		Record Central Bank Card Charges		90.00	
10/31/24	23		Record Central Bank Card Charges		2,189.35	
<b>Totals for 9026.00</b>					<u>2,399.89</u>	<u>2,399.89</u>
<b>9026.02</b>	<b>Regular Pay - FD#2</b>			1,467,155.52		
10/04/24	P89		Payroll Journal Entry		70,279.37	
10/18/24	P89		Payroll Journal Entry		70,329.37	
<b>Totals for 9026.02</b>					<u>140,608.74</u>	<u>1,607,764.26</u>
<b>9026.04</b>	<b>FLSA - FD#2</b>			13,774.54		
10/18/24	P89		Payroll Journal Entry		775.82	
<b>Totals for 9026.04</b>					<u>775.82</u>	<u>14,550.36</u>
<b>9026.06</b>	<b>Unscheduled OT - FD#2</b>			68,824.57		
10/04/24	P89		Payroll Journal Entry		6,376.72	
10/18/24	P89		Payroll Journal Entry		6,305.96	

**Fire District #1-Johnson County, Kansas  
General Ledger**

October 1, 2024 - October 31, 2024

Date	Reference	Journal	Description	Beginning Balance	Current Amount	Period End Balance
<b>Totals for 9026.06</b>					<u>12,682.68</u>	<u>81,507.25</u>
<b>9026.08 KP&amp;F - FD#2</b>				344,061.47		
10/04/24	P89		Payroll Journal Entry		17,707.57	
10/18/24	P89		Payroll Journal Entry		<u>17,881.96</u>	
<b>Totals for 9026.08</b>					<u>35,589.53</u>	<u>379,651.00</u>
<b>9026.14 Medicare - FD#2</b>				21,731.10		
10/04/24	P89		Payroll Journal Entry		1,074.31	
10/18/24	P89		Payroll Journal Entry		<u>1,053.16</u>	
<b>Totals for 9026.14</b>					<u>2,127.47</u>	<u>23,858.57</u>
<b>9026.16 Work Comp - FD#2</b>				33,764.30		
10/04/24	44620		Benchmark Insurance Company		<u>5,967.79</u>	
<b>Totals for 9026.16</b>					<u>5,967.79</u>	<u>39,732.09</u>
<b>9026.18 Life Insurance - FD#2</b>				6,968.04		
10/04/24	44636		Principal Life Insurance Company		456.63	
10/04/24	P89		Payroll Journal Entry		(38.87)	
10/18/24	P89		Payroll Journal Entry		<u>(38.87)</u>	
<b>Totals for 9026.18</b>					<u>378.89</u>	<u>7,346.93</u>
<b>9026.20 Health Care - FD#2</b>				102,647.91		
10/04/24	44623		Colonial Life		946.14	
10/04/24	44635		NueSynergy		28.00	
10/04/24	44636		Principal Life Insurance Company		1,436.52	
10/04/24	P89		Payroll Journal Entry		(2,141.10)	
10/18/24	1		CIgna		14,742.95	
10/18/24	P89		Payroll Journal Entry		<u>(2,141.10)</u>	
<b>Totals for 9026.20</b>					<u>12,871.41</u>	<u>115,519.32</u>
<b>9026.22 Dental - FD#2</b>				4,555.00		
10/04/24	P89		Payroll Journal Entry		(12.42)	
10/18/24	P89		Payroll Journal Entry		<u>(12.42)</u>	
<b>Totals for 9026.22</b>					<u>(24.84)</u>	<u>4,530.16</u>
<b>9026.26 Operating Expenses - FD#2</b>				79,103.50		
10/04/24	44624		Conrad Fire Equipment Inc		12.64	
10/04/24	44626		Galls, LLC		409.40	
10/04/24	44628		James Huston		100.00	
10/04/24	44634		Moody Hardware LLC		116.98	
10/04/24	44634		Moody Hardware LLC		36.98	
10/04/24	44641		Verizon Wireless		712.85	
10/18/24	44726		Conrad Fire Equipment Inc		<u>656.10</u>	
<b>Totals for 9026.26</b>					<u>2,044.95</u>	<u>81,148.45</u>
<b>Net Profit/(Loss)</b>						
Current Period			<u>299,940.28</u>			
Year-to-Date			<u>2,174,967.39</u>			

Transaction count = 273