

Fire District #1-Johnson County, Kansas

Financial Statements and
Supplementary Information
For the One Month and Twelve Months Ended
December 31, 2024



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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 December 31, 2024, and the related statement of revenues and expenses - cash basis for the One Month and Twelve 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

January 09, 2025

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

ASSETS

Current Assets	
Checking Account	\$ 583,423.64
US Bank	1,500,000.00
Cash in Bank - Savings	47,124.44
Cash In Bank - Money Market	<u>2,982.98</u>
 Total Assets	 <u><u>\$ 2,133,531.06</u></u>

LIABILITIES AND NET ASSETS

Current Liabilities	
FSA Contributions Withheld	\$ 10,405.43
Central Bank Card Payable	<u>2,770.85</u>
 Total Current Liabilities	 13,176.28
 Net Assets	
Net Assets - Restricted - Equip Reserve	345,360.29
Net Assets - Restricted - S & V Liability Fund	217,199.88
Net Assets - Restricted - Contingency Reserve	555,978.99
Net Assets - Unrestricted	595,680.60
Year-to-Date - Revenues Over (Under) Expenses	<u>406,135.02</u>
 Total Net Assets	 <u><u>2,120,354.78</u></u>
 Total Liabilities and Net Assets	 <u><u>\$ 2,133,531.06</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 Twelve Months Ended December 31, 2024

	Current Period Actual	Year to Date Actual	%	Annual Budget	Unexpended Budget	%
Revenues						
Budgeted Revenues						
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	60.2	6,963,420.00	329,340.52	4.7
906.00 - Real, Personal, Prop-Delinq	0.00	10,315.16	0.1	(116,792.00)	(127,107.16)	108.8
910.00 - Motor Vehicle	0.00	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	0.00	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	0.00	5,827.43	0.1	7,036.00	1,208.57	17.2
950.00 - Airport Contract	0.00	100,000.00	0.9	100,000.00	0.00	0.0
960.00 - Special Projects	0.00	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	89,461.92	0.8	89,462.00	0.08	0.0
980.00 - Interest Inc-Operating Savings	1,919.19	119,347.18	1.1	50,000.00	(69,347.18)	(138.7)
985.00 - Interest Inc-Restricted	1,074.15	52,097.60	0.5	25,000.00	(27,097.60)	(108.4)
986.00 - Wildland Income	0.00	371,143.05	3.4	107,000.00	(264,143.05)	(246.9)
991.00 - Permits & Fees	0.00	4,289.92	0.0	20,000.00	15,710.08	78.6
993.50 - Fire District #2 Personnel	0.00	3,036,730.54	27.6	3,025,000.00	(11,730.54)	(0.4)
Total Budgeted Revenue	10,448.50	11,011,787.84	100.0	11,224,818.00	213,030.16	1.9
Unbudgeted Income						
997.50 - Bonds - General Obligation	0.00	1,100,320.09	10.0	1,039,800.00	(60,520.09)	(5.8)
998.00 - Unbudgeted Receipts	1,076.35	11,453.96	0.1	0.00	(11,453.96)	0.0
Total Unbudgeted Income	1,076.35	1,111,774.05	10.1	1,039,800.00	(71,974.05)	(6.9)
Total Revenues	11,524.85	12,123,561.89	110.1	12,264,618.00	141,056.11	1.2
Operating Expenses						
Employee Expense						
1002.00 - Regular Pay	327,260.82	4,204,923.07	38.2	4,096,471.00	(108,452.07)	(2.6)
1004.00 - FLSA	2,284.06	37,404.66	0.3	38,000.00	595.34	1.6
1006.00 - Unscheduled Overtime	27,148.02	317,978.50	2.9	250,000.00	(67,978.50)	(27.2)
1008.00 - KP&F/KPERS	81,078.37	1,039,312.43	9.4	1,004,035.00	(35,277.43)	(3.5)
1010.00 - Unemployment	0.00	6,394.85	0.1	6,678.00	283.15	4.2
1012.00 - Social Security	484.63	6,788.86	0.1	12,000.00	5,211.14	43.4
1014.00 - Medicare	4,933.21	65,121.20	0.6	66,000.00	878.80	1.3
1016.00 - Workers Comp	12,116.41	98,861.93	0.9	117,942.00	19,080.07	16.2
1018.00 - Life Insurance	881.88	16,561.22	0.2	15,900.00	(661.22)	(4.2)
1020.00 - Health Care	38,831.89	409,359.77	3.7	500,000.00	90,640.23	18.1
1024.00 - EAP	0.00	500.00	0.0	5,250.00	4,750.00	90.5
1026.00 - Preventative Health Care	60.00	3,854.00	0.0	20,000.00	16,146.00	80.7
Total Employee Expenses	495,079.29	6,207,060.49	56.4	6,132,276.00	(74,784.49)	(1.2)
Insurance						
2004.00 - Insurance - Prop. & Liability	\$ 0.00	\$ 98,631.27	0.9	\$ 100,000.00	\$ 1,368.73	1.4
Total Insurance	0.00	98,631.27	0.9	100,000.00	1,368.73	1.4

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

	Current Period Actual	Year to Date Actual	%	Annual Budget	Unexpended Budget	%
Utilities						
3002.00 - Natural Gas	0.00	14,715.15	0.1	30,000.00	15,284.85	50.9
3004.00 - Electric	352.95	45,195.50	0.4	60,000.00	14,804.50	24.7
3006.00 - Water & Sewer	518.84	7,664.82	0.1	16,500.00	8,835.18	53.5
3008.00 - Communication	2,678.36	29,324.55	0.3	32,350.00	3,025.45	9.4
3010.00 - Trash	190.22	3,681.98	0.0	3,850.00	168.02	4.4
3012.00 - Cable Service	500.00	11,500.00	0.1	12,000.00	500.00	4.2
3016.00 - Pest Control	<u>335.00</u>	<u>2,010.00</u>	0.0	<u>2,300.00</u>	<u>290.00</u>	12.6
Total Utilities	4,575.37	114,092.00	1.0	157,000.00	42,908.00	27.3
Supplies						
4002.00 - Office/AV	0.00	1,983.94	0.0	7,000.00	5,016.06	71.7
4008.00 - Janitorial	1,428.42	7,291.13	0.1	12,000.00	4,708.87	39.2
4010.00 - EMS General	1,439.13	29,193.36	0.3	30,000.00	806.64	2.7
4014.00 - Postage	107.00	525.00	0.0	1,000.00	475.00	47.5
4018.00 - Other Miscellaneous	<u>1,519.27</u>	<u>14,807.83</u>	0.1	<u>5,000.00</u>	<u>(9,807.83)</u>	(196.2)
Total Supplies	4,493.82	53,801.26	0.5	55,000.00	1,198.74	2.2
IT						
4102.00 - Contracts	0.00	24,533.01	0.2	25,000.00	466.99	1.9
4104.00 - Subscriptions	645.06	53,230.30	0.5	55,000.00	1,769.70	3.2
4106.00 - Hardware/Equipment	179.99	2,857.24	0.0	5,000.00	2,142.76	42.9
4108.00 - Printer Lease	<u>441.38</u>	<u>13,005.38</u>	0.1	<u>12,600.00</u>	<u>(405.38)</u>	(3.2)
Total IT	1,266.43	93,625.93	0.9	97,600.00	3,974.07	4.1
Professional Development						
5002.00 - Training	698.00	10,376.49	0.1	30,000.00	19,623.51	65.4
5004.00 - Tuition/Reg.	0.00	4,360.00	0.0	5,000.00	640.00	12.8
5006.00 - Memberships	220.00	2,518.33	0.0	3,800.00	1,281.67	33.7
5008.00 - Travel/Lodging	0.00	3,250.92	0.0	10,000.00	6,749.08	67.5
5014.00 - License & Permits	0.00	830.00	0.0	3,500.00	2,670.00	76.3
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	<u>64.35</u>	<u>484.02</u>	0.0	<u>1,000.00</u>	<u>515.98</u>	51.6
Total Professional Development	982.35	24,231.65	0.2	58,300.00	34,068.35	58.4
Contract Services						
6002.00 - Legal	83.80	5,601.30	0.1	10,000.00	4,398.70	44.0
6003.00 - Background Checks	10.45	284.20	0.0	500.00	215.80	43.2
6004.00 - Financial/Accounting	<u>1,600.00</u>	<u>31,800.00</u>	0.3	<u>31,500.00</u>	<u>(300.00)</u>	(1.0)
Total Contract Services	1,694.25	37,685.50	0.3	42,000.00	4,314.50	10.3

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

	Current Period Actual	Year to Date Actual	%	Annual Budget	Unexpended Budget	%
Maintenance						
7002.00 - Facilities	\$ 20,407.99	\$ 60,381.47	0.5	\$ 100,000.00	\$ 39,618.53	39.6
7006.00 - Vehicle Repair	8,554.66	162,557.76	1.5	190,000.00	27,442.24	14.4
7008.00 - Fuel	4,338.22	55,029.89	0.5	90,000.00	34,970.11	38.9
7010.00 - Tools/Parts	60.24	882.53	0.0	2,000.00	1,117.47	55.9
Total Maintenance	33,361.11	278,851.65	2.5	382,000.00	103,148.35	27.0
Protective Equipment						
8002.00 - SCBA	4,167.73	10,498.78	0.1	15,000.00	4,501.22	30.0
8004.00 - CGI	1,666.05	3,308.53	0.0	5,000.00	1,691.47	33.8
8006.00 - PP Clothing/Equipment	1,439.46	21,729.15	0.2	40,000.00	18,270.85	45.7
8008.00 - Miscellaneous Fire Equip	0.00	14,925.28	0.1	15,000.00	74.72	0.5
8010.00 - Radio Equipment	0.00	6,187.16	0.1	50,000.00	43,812.84	87.6
Total Protective Equipment	7,273.24	56,648.90	0.5	125,000.00	68,351.10	54.7
Miscellaneous						
9002.00 - Food	282.26	2,643.03	0.0	4,000.00	1,356.97	33.9
9004.00 - Public Ed & C.E.R.T.	191.48	1,121.37	0.0	7,000.00	5,878.63	84.0
9006.00 - Uniforms	2,077.57	28,040.05	0.3	30,000.00	1,959.95	6.5
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	54,889.90	0.5	56,889.00	1,999.10	3.5
9012.00 - Contract Payment	7,455.17	89,462.04	0.8	89,462.00	(0.04)	0.0
9013.00 - Wildland Expense	0.00	135,870.11	1.2	34,452.00	(101,418.11)	(294.4)
9015.00 - Transfer to Contingency Reserve	0.00	0.00	0.0	371,811.00	371,811.00	100.0
9016.00 - Interest Restricted	1,074.16	52,090.39	0.5	0.00	(52,090.39)	0.0
9019.00 - Transfer to S & V Liability	(16,567.40)	(16,567.40)	(0.2)	0.00	16,567.40	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	93,800.02	0.9	93,800.00	(0.02)	0.0
9026.00 - Fire District #2 Expenses	234,890.27	2,909,054.43	26.4	3,025,000.00	115,945.57	3.8
Total Miscellaneous	231,243.13	3,711,132.18	33.7	4,075,642.00	364,509.82	8.9
Total Budgeted Operating Expense Before Grant Expenses	779,968.99	10,675,760.83	96.9	11,224,818.00	549,057.17	4.9
Grant Expense						
Total Budgeted Operating Expense	779,968.99	10,675,760.83	96.9	11,224,818.00	549,057.17	4.9
Unbudgeted Expenses						
9001.00 - Bonds - General Obligations	0.00	1,038,550.00	8.6	1,039,800.00	1,250.00	0.1
9021.00 - Unbudgeted Expenses	0.00	4,739.35	0.0	0.00	(4,739.35)	0.0
9034.00 - Transfer to Cont. Reserve	(813.17)	(813.17)	0.0	0.00	813.17	0.0
9035.00 - Transfers to Equip Reserve	(810.14)	(810.14)	0.0	0.00	810.14	0.0
Total Unbudgeted Expenses	(1,623.31)	1,041,666.04	8.6	1,039,800.00	(1,866.04)	(0.2)
Total Operating Expenses	778,345.68	11,717,426.87	96.7	12,264,618.00	547,191.13	4.5
Revenues Over (Under) Expenses	\$ (766,820.83)	\$ 406,135.02	3.3	\$ 0.00	\$ (406,135.02)	0.0

SUPPLEMENTARY

INFORMATION

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

	Current Period Actual	Year to Date Actual	%	Annual Budget	Unexpended Budget	%
Cash Receipts						
Budgeted Receipts	\$ 10,448.50	\$ 11,011,787.84	100.0	\$ 11,224,818.00	\$ 213,030.16	1.9
Unbudgeted Receipts	<u>1,076.35</u>	<u>11,453.96</u>	0.1	<u>0.00</u>	<u>(11,453.96)</u>	0.0
Total Cash Receipts	11,524.85	11,023,241.80	100.1	11,224,818.00	201,576.20	1.8
Cash Disbursements						
Employee Expenses	495,079.29	6,207,060.49	56.4	6,132,276.00	(74,784.49)	(1.2)
Insurance	0.00	98,631.27	0.9	100,000.00	1,368.73	1.4
Utilities	4,575.37	114,092.00	1.0	157,000.00	42,908.00	27.3
Supplies	4,493.82	53,801.26	0.5	55,000.00	1,198.74	2.2
IT	1,266.43	93,625.93	0.9	97,600.00	3,974.07	4.1
Professional Development	982.35	24,231.65	0.2	58,300.00	34,068.35	58.4
Contract Services	1,694.25	37,685.50	0.3	42,000.00	4,314.50	10.3
Maintenance	33,361.11	278,851.65	2.5	382,000.00	103,148.35	27.0
Protective Equipment	7,273.24	56,648.90	0.5	125,000.00	68,351.10	54.7
Miscellaneous						
Food	282.26	2,643.03	0.0	4,000.00	1,356.97	33.9
Public Ed & C.E.R.T.	191.48	1,121.37	0.0	7,000.00	5,878.63	84.0
Uniforms	2,077.57	28,040.05	0.3	30,000.00	1,959.95	6.5
Furniture	0.00	0.00	0.0	2,500.00	2,500.00	100.0
Station Payment/Lease	1,839.62	54,889.90	0.5	56,889.00	1,999.10	3.5
Contract Payment	7,455.17	89,462.04	0.8	89,462.00	(0.04)	0.0
Wildland Expense	0.00	135,870.11	1.2	34,452.00	(101,418.11)	(294.4)
Transfer to Contingency Reserve	0.00	0.00	0.0	371,811.00	371,811.00	100.0
Interest Restricted	1,074.16	52,090.39	0.5	0.00	(52,090.39)	0.0
Transfer to S & V Liability	(16,567.40)	(16,567.40)	(0.2)	0.00	16,567.40	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	93,800.02	0.9	93,800.00	(0.02)	0.0
Fire District #2 Expenses	234,890.27	2,909,054.43	26.4	3,025,000.00	115,945.57	3.8
Transfer To Equipment Reserve	(810.14)	(810.14)	0.0	0.00	810.14	0.0
Unbudgeted Expenses	<u>0.00</u>	<u>4,739.35</u>	0.0	<u>0.00</u>	<u>(4,739.35)</u>	0.0
Total Cash Disbursements	<u>779,158.85</u>	<u>10,679,690.04</u>	97.0	<u>11,224,818.00</u>	<u>545,127.96</u>	4.9
Net Cash Increase (Decrease)	<u>\$ (767,634.00)</u>	343,551.76	3.1	<u>\$ 0.00</u>	<u>\$ (343,551.76)</u>	0.0
Cash - Beginning of Year		595,680.60				
Debt Service Over/(Under)		<u>61,770.09</u>				
Collections		<u>1,001,002.45</u>				
Cash - Operating Fund		<u>\$ 1,001,002.45</u>				

See Accountants' Compilation Report

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

	Current Period Actual	Year to Date Actual	Annual Budget	Unexpended Budget	%
Revenues					
Fire District #2 Personnel Revenues					
993.50 - Fire District #2 Personnel	\$ 0.00	\$ 3,036,730.54	\$ 3,025,000.00	\$ (11,730.54)	(0.4)
Total Fire District #2 Personnel Revenues	0.00	3,036,730.54	3,025,000.00	(11,730.54)	(0.4)
Expenses					
Fire District #2 Personnel Expenses					
9026.00 - District 2 Expenses	0.00	2,399.89	3,025,000.00	3,022,600.11	99.9
9026.02 - Regular Pay - FD#2	157,672.24	1,988,153.12	0.00	(1,988,153.12)	0.0
9026.04 - FLSA - FD#2	1,454.36	17,070.42	0.00	(17,070.42)	0.0
9026.06 - Unscheduled OT - FD#2	6,795.54	98,155.73	0.00	(98,155.73)	0.0
9026.08 - KP&F - FD#2	38,360.36	471,011.50	0.00	(471,011.50)	0.0
9026.14 - Medicare - FD#2	2,358.35	29,415.87	0.00	(29,415.87)	0.0
9026.16 - Work Comp - FD#2	5,967.79	51,667.67	0.00	(51,667.67)	0.0
9026.18 - Life Insurance - FD#2	511.73	9,238.68	0.00	(9,238.68)	0.0
9026.20 - Health Care - FD#2	13,165.09	139,386.72	0.00	(139,386.72)	0.0
9026.22 - Dental - FD#2	1,629.06	6,121.96	0.00	(6,121.96)	0.0
9026.26 - Operating Expenses - FD#2	6,975.75	96,432.87	0.00	(96,432.87)	0.0
Total Fire District #2 Personnel Expenses	234,890.27	2,909,054.43	3,025,000.00	115,945.57	3.8
Revenues Over(Under)Expenses	\$ (234,890.27)	\$ 127,676.11	\$ 0.00	\$ (127,676.11)	0.0

See Accountants' Compilation Report

Fire District #1-Johnson County, Kansas General Ledger

December 1, 2024 - December 31, 2024

Date	Reference	Journal	Description	Beginning Balance	Current Amount	Period End Balance
104.00 Checking Account				276,529.70		
12/13/24	45116		Internal Revenue Service		(36,540.34)	
12/13/24	45117		Kansas Withholding Tax		(13,252.00)	
12/13/24	45118		KPERS		(89,685.63)	
12/13/24	45119		Fire Fighters Union 3559		(1,060.00)	
12/13/24	45120		ICMA Retire Trst 457 - Acct. #303819		(2,197.14)	
12/13/24	45121		Fire Fighters Union 3559		(500.00)	
12/13/24	45122		Benchmark Insurance Company		(18,084.20)	
12/13/24	45123		C & G Rubber Stamp Inc.		(60.00)	
12/13/24	45124		Casco Industries, Inc.		(5,668.00)	
12/13/24	45125		Colonial Life		(3,094.32)	
12/13/24	45126		Fisher Patterson Saylor & Smith LLP		(83.80)	
12/13/24	45127		Fleet Fuels		(4,338.22)	
12/13/24	45128		Galls, LLC		(1,300.70)	
12/13/24	45129		Gardner Disposal Service, Inc.		(590.00)	
12/13/24	45130		GreatAmerica Financial Services		(441.38)	
12/13/24	45131		Heartland Plumbing, Inc.		(250.00)	
12/13/24	45132		Helget Gas Products		(45.76)	
12/13/24	45133		JDP		(10.45)	
12/13/24	45134		MHC Kenworth - Olathe		(2,565.08)	
12/13/24	45135		Moody Hardware LLC		(18.25)	
12/13/24	45136		Rob Kirk		(7,455.17)	
12/13/24	45137		Verizon Wireless		(1,412.67)	
12/13/24	45138		Verizon Wireless		(213.11)	
12/13/24	45139		Verizon Wireless		(710.82)	
12/13/24	45140		Verizon Wireless		(713.12)	
12/13/24	45141		Water District No. 7		(160.89)	
12/13/24	45142		WM Corporate Services, Inc.		(84.86)	
12/13/24	45143		Kansas Payment Center		(857.08)	
12/13/24	P89		Payroll Journal Entry		(186,903.07)	
12/27/24	1		CIgna		(60,194.87)	
12/27/24	45220		Internal Revenue Service		(30,854.04)	
12/27/24	45221		Kansas Withholding Tax		(11,823.00)	
12/27/24	45222		KPERS		(81,364.63)	
12/27/24	45223		Fire Fighters Union 3559		(1,060.00)	
12/27/24	45224		ICMA Retire Trst 457 - Acct. #303819		(2,197.14)	
12/27/24	45225		Brightspeed		(265.59)	
12/27/24	45226		Casco Industries, Inc.		(107.00)	
12/27/24	45227		City of Gardner		(467.61)	
12/27/24	45228		CK Power Inc		(1,057.00)	
12/27/24	45229		Corporate Health - KU Midwest		(60.00)	
12/27/24	45230		FIRSTNET		(76.17)	
12/27/24	45231		Galls, LLC		(844.78)	
12/27/24	45232		Gardner Disposal Service, Inc.		(105.36)	
12/27/24	45233		Heartland Plumbing, Inc.		(420.00)	
12/27/24	45234		Hoffman Pest Control Services LLC		(335.00)	
12/27/24	45235		Hollis Kuckelman Van De Veer, Chartered		(1,600.00)	
12/27/24	45236		IIMC		(220.00)	
12/27/24	45237		Jerry Holly		(131.93)	
12/27/24	45238		Johnson County Government		(2,003.25)	
12/27/24	45239		JOHNSON COUNTY WASTEWATER		(79.66)	
12/27/24	45240		KA-COMM, INC.		(16,950.46)	
12/27/24	45241		Laser Apparel		(288.49)	
12/27/24	45242		Linde Gas & Equipment, Inc.		(177.02)	
12/27/24	45243		MHC Kenworth - Olathe		(5,435.58)	
12/27/24	45244		Municipal Emergency Services, Inc.		(4,167.73)	
12/27/24	45245		NueSynergy		(116.00)	
12/27/24	45246		Principal Life Insurance Company		(7,766.62)	

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

December 1, 2024 - December 31, 2024

Date	Reference	Journal	Description	Beginning Balance	Current Amount	Period End Balance
12/27/24	45247		Rob Kirk		(1,364.61)	
12/27/24	45248		Kansas Payment Center		(857.08)	
12/27/24	P89		Payroll Journal Entry		(169,896.33)	
12/31/24	3		RECORD TRANSFERS		225,115.47	
12/31/24	3		RECORD TRANSFERS		14,070.86	
12/31/24	3		RECORD TRANSFERS		2,324,257.69	
12/31/24	3		RECORD TRANSFERS		(1,500,000.00)	
12/31/24	4		RECORD BANK CHARGES		(94.30)	
12/31/24	5		RECORD BANK DEPOSIT		8,455.16	
12/31/24	9		RECORD FSA PAYMENTS		(2,518.64)	
12/31/24	20		RECORD TRANSFER OF FUNDS TO PAYROLL ACCOUNT		16,567.40	
12/31/24	20		RECORD TRANSFER OF FUNDS TO PAYROLL ACCOUNT		810.14	
12/31/24	20		RECORD TRANSFER OF FUNDS TO PAYROLL ACCOUNT		813.17	
			Totals for 104.00		<u>306,893.94</u>	<u>583,423.64</u>
104.50 US Bank				0.00		
12/31/24	3		RECORD TRANSFERS		1,500,000.00	
			Totals for 104.50		<u>1,500,000.00</u>	<u>1,500,000.00</u>
105.00 Cash In Bank - Wildland				14,070.86		
12/31/24	3		RECORD TRANSFERS		(14,070.86)	
			Totals for 105.00		<u>(14,070.86)</u>	<u>0.00</u>
106.00 Cash In Bank - FSA Savings				225,111.72		
12/31/24	2		RECORD INTEREST INCOME		3.75	
12/31/24	3		RECORD TRANSFERS		(225,115.47)	
			Totals for 106.00		<u>(225,111.72)</u>	<u>0.00</u>
107.00 Cash in Bank - Savings				62,722.31		
12/31/24	1		RECORD REVENUE		206.04	
12/31/24	2		RECORD INTEREST INCOME		6.61	
12/31/24	19		RECORD CENTRAL BANK CARD PAYMENT		(15,810.52)	
			Totals for 107.00		<u>(15,597.87)</u>	<u>47,124.44</u>
108.00 Cash in Bank - Equip Reserve				812.64		
12/31/24	4		RECORD BANK CHARGES		(2.50)	
12/31/24	20		RECORD TRANSFER OF FUNDS TO PAYROLL ACCOUNT		(810.14)	
			Totals for 108.00		<u>(812.64)</u>	<u>0.00</u>
110.00 Cash in Bank - S&V Liability				16,567.40		
12/31/24	20		RECORD TRANSFER OF FUNDS TO PAYROLL ACCOUNT		(16,567.40)	
			Totals for 110.00		<u>(16,567.40)</u>	<u>0.00</u>
112.00 Cash in Bank - Contingency Reserve				815.67		
12/31/24	4		RECORD BANK CHARGES		(2.50)	
12/31/24	20		RECORD TRANSFER OF FUNDS TO PAYROLL ACCOUNT		(813.17)	
			Totals for 112.00		<u>(815.67)</u>	<u>0.00</u>
113.00 Cash In Bank - Money Market				2,325,005.73		
12/31/24	2		RECORD INTEREST INCOME		2,982.98	
12/31/24	3		RECORD TRANSFERS		(2,324,257.69)	
12/31/24	4		RECORD BANK CHARGES		(748.04)	
			Totals for 113.00		<u>(2,322,022.75)</u>	<u>2,982.98</u>

Fire District #1-Johnson County, Kansas

General Ledger

December 1, 2024 - December 31, 2024

Date	Reference	Journal	Description	Beginning Balance	Current Amount	Period End Balance
525.00 ICMA				0.00		
12/13/24	45120		ICMA Retire Trst 457 - Acct. #303819		1,695.38	
12/13/24	P89		Payroll Journal Entry		(1,695.38)	
12/27/24	45224		ICMA Retire Trst 457 - Acct. #303819		1,695.38	
12/27/24	P89		Payroll Journal Entry		(1,695.38)	
Totals for 525.00					<u>0.00</u>	<u>0.00</u>
526.00 FSA Contributions Withheld				(9,290.29)		
12/13/24	P89		Payroll Journal Entry		(1,816.89)	
12/27/24	P89		Payroll Journal Entry		(1,816.89)	
12/31/24	9		RECORD FSA PAYMENTS		2,518.64	
Totals for 526.00					<u>(1,115.14)</u>	<u>(10,405.43)</u>
526.20 Central Bank Card Payable				(8,053.58)		
12/31/24	19		RECORD CENTRAL BANK CARD PAYMENT		9,119.46	
12/31/24	19		RECORD CENTRAL BANK CARD PAYMENT		6,691.06	
12/31/24	23		RECORD CENTRAL BANK CARD CHARGES		(10,527.79)	
Totals for 526.20					<u>5,282.73</u>	<u>(2,770.85)</u>
527.00 Union Dues				0.00		
12/13/24	45119		Fire Fighters Union 3559		1,060.00	
12/13/24	P89		Payroll Journal Entry		(1,060.00)	
12/27/24	45223		Fire Fighters Union 3559		1,060.00	
12/27/24	P89		Payroll Journal Entry		(1,060.00)	
Totals for 527.00					<u>0.00</u>	<u>0.00</u>
531.00 Federal/FICA Tax Withheld				0.00		
12/13/24	45116		Internal Revenue Service		36,540.34	
12/13/24	P89		Payroll Journal Entry		(36,540.34)	
12/27/24	45220		Internal Revenue Service		30,854.04	
12/27/24	P89		Payroll Journal Entry		(30,854.04)	
Totals for 531.00					<u>0.00</u>	<u>0.00</u>
534.00 State Income Tax Withheld				0.00		
12/13/24	45117		Kansas Withholding Tax		13,252.00	
12/13/24	P89		Payroll Journal Entry		(13,252.00)	
12/27/24	45221		Kansas Withholding Tax		11,823.00	
12/27/24	P89		Payroll Journal Entry		(11,823.00)	
Totals for 534.00					<u>0.00</u>	<u>0.00</u>
535.00 Garnishment Withheld				0.00		
12/13/24	45143		Kansas Payment Center		857.08	
12/13/24	P89		Payroll Journal Entry		(857.08)	
12/27/24	45248		Kansas Payment Center		857.08	
12/27/24	P89		Payroll Journal Entry		(857.08)	
Totals for 535.00					<u>0.00</u>	<u>0.00</u>
538.00 KPERS Withheld				0.00		
12/13/24	45118		KPERS		89,685.63	
12/13/24	P89		Payroll Journal Entry		(89,685.63)	
12/27/24	45222		KPERS		81,364.63	
12/27/24	P89		Payroll Journal Entry		(81,364.63)	
Totals for 538.00					<u>0.00</u>	<u>0.00</u>
539.00 ICMA Loan Withheld				0.00		
12/13/24	45120		ICMA Retire Trst 457 - Acct. #303819		501.76	

Fire District #1-Johnson County, Kansas General Ledger

December 1, 2024 - December 31, 2024

Date	Reference	Journal	Description	Beginning Balance	Current Amount	Period End Balance
12/13/24	P89		Payroll Journal Entry		(501.76)	
12/27/24	45224		ICMA Retire Trst 457 - Acct. #303819		501.76	
12/27/24	P89		Payroll Journal Entry		(501.76)	
Totals for 539.00					<u>0.00</u>	<u>0.00</u>
700.00 Net Assets - Restricted - Equip Reserve				(345,838.78)		
12/31/24	20		RECORD TRANSFER OF FUNDS TO PAYROLL ACCOUNT		810.14	
12/31/24	25		RECORD INTEREST INCOME		(331.65)	
Totals for 700.00					<u>478.49</u>	<u>(345,360.29)</u>
705.00 Net Assets - Restricted - S & V Liability Fund				(233,558.69)		
12/31/24	20		RECORD TRANSFER OF FUNDS TO PAYROLL ACCOUNT		16,567.40	
12/31/24	25		RECORD INTEREST INCOME		(208.59)	
Totals for 705.00					<u>16,358.81</u>	<u>(217,199.88)</u>
715.00 Net Assets - Restricted - Contingency Reserve				(556,258.24)		
12/31/24	20		RECORD TRANSFER OF FUNDS TO PAYROLL ACCOUNT		813.17	
12/31/24	25		RECORD INTEREST INCOME		(533.92)	
Totals for 715.00					<u>279.25</u>	<u>(555,978.99)</u>
720.00 Net Assets - Unrestricted				(595,680.60)		
Totals for 720.00					<u>0.00</u>	<u>(595,680.60)</u>
905.00 Real, Personal, Prop-Current				(6,634,079.48)		
Totals for 905.00					<u>0.00</u>	<u>(6,634,079.48)</u>
906.00 Real, Personal, Prop-Delinq				(10,315.16)		
Totals for 906.00					<u>0.00</u>	<u>(10,315.16)</u>
910.00 Motor Vehicle				(468,555.77)		
Totals for 910.00					<u>0.00</u>	<u>(468,555.77)</u>
915.00 Heavy Truck				(2,125.78)		
Totals for 915.00					<u>0.00</u>	<u>(2,125.78)</u>
920.00 Commercial Vehicle				(13,272.55)		
Totals for 920.00					<u>0.00</u>	<u>(13,272.55)</u>
930.00 Rental Excise Tax				(2,713.56)		
Totals for 930.00					<u>0.00</u>	<u>(2,713.56)</u>
940.00 Recreational Vehicles				(5,827.43)		
Totals for 940.00					<u>0.00</u>	<u>(5,827.43)</u>
950.00 Airport Contract				(100,000.00)		
Totals for 950.00					<u>0.00</u>	<u>(100,000.00)</u>
960.00 Special Projects				(79,683.34)		
Totals for 960.00					<u>0.00</u>	<u>(79,683.34)</u>
965.00 Runway Checks				(22,144.56)		
Totals for 965.00					<u>0.00</u>	<u>(22,144.56)</u>
970.00 Johnson County Contract				(82,006.76)		

Fire District #1-Johnson County, Kansas

General Ledger

December 1, 2024 - December 31, 2024

Date	Reference	Journal	Description	Beginning Balance	Current Amount	Period End Balance
12/31/24	5		RECORD BANK DEPOSIT		(7,455.16)	
Totals for 970.00					<u>(7,455.16)</u>	<u>(89,461.92)</u>
980.00 Interest Inc-Operating Savings				(117,427.99)		
12/31/24	2		RECORD INTEREST INCOME		(6.61)	
12/31/24	2		RECORD INTEREST INCOME		(3.75)	
12/31/24	2		RECORD INTEREST INCOME		(2,982.98)	
12/31/24	25		RECORD INTEREST INCOME		1,074.15	
Totals for 980.00					<u>(1,919.19)</u>	<u>(119,347.18)</u>
985.00 Interest Inc-Restricted				(51,023.45)		
12/31/24	25		RECORD INTEREST INCOME		(1,074.15)	
Totals for 985.00					<u>(1,074.15)</u>	<u>(52,097.60)</u>
986.00 Wildland Income				(371,143.05)		
Totals for 986.00					<u>0.00</u>	<u>(371,143.05)</u>
991.00 Permits & Fees				(4,289.92)		
Totals for 991.00					<u>0.00</u>	<u>(4,289.92)</u>
993.50 Fire District #2 Personnel				(3,036,730.54)		
Totals for 993.50					<u>0.00</u>	<u>(3,036,730.54)</u>
997.50 Bonds - General Obligation				(1,100,320.09)		
Totals for 997.50					<u>0.00</u>	<u>(1,100,320.09)</u>
998.00 Unbudgeted Receipts				(10,377.61)		
12/31/24	1		RECORD REVENUE		(76.35)	
12/31/24	5		RECORD BANK DEPOSIT		(1,000.00)	
Totals for 998.00					<u>(1,076.35)</u>	<u>(11,453.96)</u>
1002.00 Regular Pay				3,877,662.25		
12/13/24	P89		Payroll Journal Entry		167,857.71	
12/27/24	P89		Payroll Journal Entry		159,403.11	
Totals for 1002.00					<u>327,260.82</u>	<u>4,204,923.07</u>
1004.00 FLSA				35,120.60		
12/13/24	P89		Payroll Journal Entry		2,284.06	
Totals for 1004.00					<u>2,284.06</u>	<u>37,404.66</u>
1006.00 Unscheduled Overtime				290,830.48		
12/13/24	P89		Payroll Journal Entry		15,888.80	
12/27/24	P89		Payroll Journal Entry		11,259.22	
Totals for 1006.00					<u>27,148.02</u>	<u>317,978.50</u>
1008.00 KP&F/KPERS				958,234.06		
12/13/24	P89		Payroll Journal Entry		42,303.63	
12/27/24	P89		Payroll Journal Entry		38,774.74	
Totals for 1008.00					<u>81,078.37</u>	<u>1,039,312.43</u>
1010.00 Unemployment				6,394.85		
Totals for 1010.00					<u>0.00</u>	<u>6,394.85</u>
1012.00 Social Security				6,304.23		
12/13/24	P89		Payroll Journal Entry		251.35	
12/27/24	P89		Payroll Journal Entry		233.28	

Fire District #1-Johnson County, Kansas General Ledger

December 1, 2024 - December 31, 2024

Date	Reference	Journal	Description	Beginning Balance	Current Amount	Period End Balance
Totals for 1012.00					<u>484.63</u>	<u>6,788.86</u>
1014.00 Medicare				60,187.99		
12/13/24	P89		Payroll Journal Entry		2,581.06	
12/27/24	P89		Payroll Journal Entry		<u>2,352.15</u>	
Totals for 1014.00					<u>4,933.21</u>	<u>65,121.20</u>
1016.00 Workers Comp				86,745.52		
12/13/24	45122		Benchmark Insurance Company		<u>12,116.41</u>	
Totals for 1016.00					<u>12,116.41</u>	<u>98,861.93</u>
1018.00 Life Insurance				15,679.34		
12/13/24	P89		Payroll Journal Entry		(161.79)	
12/27/24	45246		Principal Life Insurance Company		1,205.46	
12/27/24	P89		Payroll Journal Entry		<u>(161.79)</u>	
Totals for 1018.00					<u>881.88</u>	<u>16,561.22</u>
1020.00 Health Care				370,527.88		
12/13/24	45125		Colonial Life		1,675.11	
12/13/24	P89		Payroll Journal Entry		(6,405.32)	
12/27/24	1		Cigna		44,127.61	
12/27/24	45237		Jerry Holly		131.93	
12/27/24	45245		NueSynergy		60.00	
12/27/24	45246		Principal Life Insurance Company		4,283.27	
12/27/24	45247		Rob Kirk		1,364.61	
12/27/24	P89		Payroll Journal Entry		<u>(6,405.32)</u>	
Totals for 1020.00					<u>38,831.89</u>	<u>409,359.77</u>
1024.00 EAP				500.00		
Totals for 1024.00					<u>0.00</u>	<u>500.00</u>
1026.00 Preventative Health Care				3,794.00		
12/27/24	45229		Corporate Health - KU Midwest		<u>60.00</u>	
Totals for 1026.00					<u>60.00</u>	<u>3,854.00</u>
2004.00 Insurance - Prop. & Liability				98,631.27		
Totals for 2004.00					<u>0.00</u>	<u>98,631.27</u>
3002.00 Natural Gas				14,715.15		
Totals for 3002.00					<u>0.00</u>	<u>14,715.15</u>
3004.00 Electric				44,842.55		
12/27/24	45227		City of Gardner		<u>352.95</u>	
Totals for 3004.00					<u>352.95</u>	<u>45,195.50</u>
3006.00 Water & Sewer				7,145.98		
12/13/24	45141		Water District No. 7		160.89	
12/27/24	45227		City of Gardner		114.66	
12/27/24	45238		Johnson County Government		163.63	
12/27/24	45239		JOHNSON COUNTY WASTEWATER		<u>79.66</u>	
Totals for 3006.00					<u>518.84</u>	<u>7,664.82</u>
3008.00 Communication				26,646.19		
12/13/24	45137		Verizon Wireless		1,412.67	
12/13/24	45138		Verizon Wireless		213.11	
12/13/24	45139		Verizon Wireless		710.82	
12/27/24	45225		Brightspeed		<u>265.59</u>	

Fire District #1-Johnson County, Kansas

General Ledger

December 1, 2024 - December 31, 2024

Date	Reference	Journal	Description	Beginning Balance	Current Amount	Period End Balance
12/27/24	45230		FIRSTNET		76.17	
			Totals for 3008.00		<u>2,678.36</u>	<u>29,324.55</u>
3010.00	Trash			3,491.76		
12/13/24	45142		WM Corporate Services, Inc.		84.86	
12/27/24	45232		Gardner Disposal Service, Inc.		105.36	
			Totals for 3010.00		<u>190.22</u>	<u>3,681.98</u>
3012.00	Cable Service			11,000.00		
12/13/24	45121		Fire Fighters Union 3559		500.00	
			Totals for 3012.00		<u>500.00</u>	<u>11,500.00</u>
3016.00	Pest Control			1,675.00		
12/27/24	45234		Hoffman Pest Control Services LLC		335.00	
			Totals for 3016.00		<u>335.00</u>	<u>2,010.00</u>
4002.00	Office/AV			1,983.94		
			Totals for 4002.00		<u>0.00</u>	<u>1,983.94</u>
4008.00	Janitorial			5,862.71		
12/31/24	23		RECORD CENTRAL BANK CARD CHARGES		1,428.42	
			Totals for 4008.00		<u>1,428.42</u>	<u>7,291.13</u>
4010.00	EMS General			27,754.23		
12/13/24	45132		Helget Gas Products		45.76	
12/27/24	45242		Linde Gas & Equipment, Inc.		177.02	
12/31/24	23		RECORD CENTRAL BANK CARD CHARGES		1,216.35	
			Totals for 4010.00		<u>1,439.13</u>	<u>29,193.36</u>
4014.00	Postage			418.00		
12/27/24	45226		Casco Industries, Inc.		107.00	
			Totals for 4014.00		<u>107.00</u>	<u>525.00</u>
4018.00	Other Miscellaneous			13,288.56		
12/31/24	4		RECORD BANK CHARGES		99.30	
12/31/24	4		RECORD BANK CHARGES		748.04	
12/31/24	23		RECORD CENTRAL BANK CARD CHARGES		671.93	
			Totals for 4018.00		<u>1,519.27</u>	<u>14,807.83</u>
4102.00	Contracts			24,533.01		
			Totals for 4102.00		<u>0.00</u>	<u>24,533.01</u>
4104.00	Subscriptions			52,585.24		
12/31/24	23		RECORD CENTRAL BANK CARD CHARGES		645.06	
			Totals for 4104.00		<u>645.06</u>	<u>53,230.30</u>
4106.00	Hardware/Equipment			2,677.25		
12/31/24	23		RECORD CENTRAL BANK CARD CHARGES		179.99	
			Totals for 4106.00		<u>179.99</u>	<u>2,857.24</u>
4108.00	Printer Lease			12,564.00		
12/13/24	45130		GreatAmerica Financial Services		441.38	
			Totals for 4108.00		<u>441.38</u>	<u>13,005.38</u>
5002.00	Training			9,678.49		
12/31/24	1		RECORD REVENUE		(119.00)	

Fire District #1-Johnson County, Kansas General Ledger

December 1, 2024 - December 31, 2024

Date	Reference	Journal	Description	Beginning Balance	Current Amount	Period End Balance
12/31/24	23		RECORD CENTRAL BANK CARD CHARGES		817.00	
			Totals for 5002.00		<u>698.00</u>	<u>10,376.49</u>
5004.00	Tuition/Reg.			4,360.00		
			Totals for 5004.00		<u>0.00</u>	<u>4,360.00</u>
5006.00	Memberships			2,298.33		
12/27/24	45236		IIMC		220.00	
			Totals for 5006.00		<u>220.00</u>	<u>2,518.33</u>
5008.00	Travel/Lodging			3,250.92		
			Totals for 5008.00		<u>0.00</u>	<u>3,250.92</u>
5014.00	License & Permits			830.00		
			Totals for 5014.00		<u>0.00</u>	<u>830.00</u>
5016.00	Meals (per-diem)			2,411.89		
			Totals for 5016.00		<u>0.00</u>	<u>2,411.89</u>
5018.00	Books/Magazine Subscript			419.67		
12/31/24	23		RECORD CENTRAL BANK CARD CHARGES		64.35	
			Totals for 5018.00		<u>64.35</u>	<u>484.02</u>
6002.00	Legal			5,517.50		
12/13/24	45126		Fisher Patterson Saylor & Smith LLP		83.80	
			Totals for 6002.00		<u>83.80</u>	<u>5,601.30</u>
6003.00	Background Checks			273.75		
12/13/24	45133		JDP		10.45	
			Totals for 6003.00		<u>10.45</u>	<u>284.20</u>
6004.00	Financial/Accounting			30,200.00		
12/27/24	45235		Hollis Kuckelman Van De Veer, Chartered		1,600.00	
			Totals for 6004.00		<u>1,600.00</u>	<u>31,800.00</u>
7002.00	Facilities			39,973.48		
12/13/24	45129		Gardner Disposal Service, Inc.		590.00	
12/13/24	45131		Heartland Plumbing, Inc.		250.00	
12/27/24	45228		CK Power Inc		1,057.00	
12/27/24	45233		Heartland Plumbing, Inc.		420.00	
12/27/24	45240		KA-COMM, INC.		7,942.26	
12/27/24	45240		KA-COMM, INC.		8,888.20	
12/31/24	23		RECORD CENTRAL BANK CARD CHARGES		1,260.53	
			Totals for 7002.00		<u>20,407.99</u>	<u>60,381.47</u>
7006.00	Vehicle Repair			154,003.10		
12/13/24	45134		MHC Kenworth - Olathe		2,565.08	
12/27/24	45243		MHC Kenworth - Olathe		3,120.92	
12/27/24	45243		MHC Kenworth - Olathe		303.53	
12/27/24	45243		MHC Kenworth - Olathe		2,011.13	
12/31/24	23		RECORD CENTRAL BANK CARD CHARGES		554.00	
			Totals for 7006.00		<u>8,554.66</u>	<u>162,557.76</u>
7008.00	Fuel			50,691.67		
12/13/24	45127		Fleet Fuels		4,338.22	
			Totals for 7008.00		<u>4,338.22</u>	<u>55,029.89</u>

Fire District #1-Johnson County, Kansas General Ledger

December 1, 2024 - December 31, 2024

Date	Reference	Journal	Description	Beginning Balance	Current Amount	Period End Balance
7010.00 Tools/Parts				822.29		
12/31/24	23		RECORD CENTRAL BANK CARD CHARGES		60.24	
			Totals for 7010.00		<u>60.24</u>	<u>882.53</u>
8002.00 SCBA				6,331.05		
12/27/24	45244		Municipal Emergency Services, Inc.		4,167.73	
			Totals for 8002.00		<u>4,167.73</u>	<u>10,498.78</u>
8004.00 CGI				1,642.48		
12/31/24	23		RECORD CENTRAL BANK CARD CHARGES		1,666.05	
			Totals for 8004.00		<u>1,666.05</u>	<u>3,308.53</u>
8006.00 PP Clothing/Equipment				20,289.69		
12/31/24	23		RECORD CENTRAL BANK CARD CHARGES		1,439.46	
			Totals for 8006.00		<u>1,439.46</u>	<u>21,729.15</u>
8008.00 Miscellaneous Fire Equip				14,925.28		
			Totals for 8008.00		<u>0.00</u>	<u>14,925.28</u>
8010.00 Radio Equipment				6,187.16		
			Totals for 8010.00		<u>0.00</u>	<u>6,187.16</u>
9001.00 Bonds - General Obligations				1,038,550.00		
			Totals for 9001.00		<u>0.00</u>	<u>1,038,550.00</u>
9002.00 Food				2,360.77		
12/31/24	1		RECORD REVENUE		(10.69)	
12/31/24	23		RECORD CENTRAL BANK CARD CHARGES		292.95	
			Totals for 9002.00		<u>282.26</u>	<u>2,643.03</u>
9004.00 Public Ed & C.E.R.T.				929.89		
12/31/24	23		RECORD CENTRAL BANK CARD CHARGES		191.48	
			Totals for 9004.00		<u>191.48</u>	<u>1,121.37</u>
9006.00 Uniforms				25,962.48		
12/13/24	45124		Casco Industries, Inc.		1,001.64	
12/13/24	45128		Galls, LLC		199.95	
12/13/24	45128		Galls, LLC		144.00	
12/13/24	45128		Galls, LLC		200.00	
12/27/24	45231		Galls, LLC		146.40	
12/27/24	45231		Galls, LLC		52.72	
12/27/24	45231		Galls, LLC		60.95	
12/27/24	45231		Galls, LLC		235.20	
12/27/24	45241		Laser Apparel		36.71	
			Totals for 9006.00		<u>2,077.57</u>	<u>28,040.05</u>
9011.00 Station Payment/Lease				53,050.28		
12/27/24	45238		Johnson County Government		1,839.62	
			Totals for 9011.00		<u>1,839.62</u>	<u>54,889.90</u>
9012.00 Contract Payment				82,006.87		
12/13/24	45136		Rob Kirk		7,455.17	
			Totals for 9012.00		<u>7,455.17</u>	<u>89,462.04</u>
9013.00 Wildland Expense				135,870.11		

Fire District #1-Johnson County, Kansas General Ledger

December 1, 2024 - December 31, 2024

Date	Reference	Journal	Description	Beginning Balance	Current Amount	Period End Balance
Totals for 9013.00					<u>0.00</u>	<u>135,870.11</u>
9016.00	Interest Restricted			51,016.23		
12/31/24	25		RECORD INTEREST INCOME		1,074.16	
Totals for 9016.00					<u>1,074.16</u>	<u>52,090.39</u>
9019.00	Transfer to S & V Liability			0.00		
12/31/24	20		RECORD TRANSFER OF FUNDS TO PAYROLL ACCOUNT		(16,567.40)	
Totals for 9019.00					<u>(16,567.40)</u>	<u>(16,567.40)</u>
9020.10	Truck Lease			120,549.33		
Totals for 9020.10					<u>0.00</u>	<u>120,549.33</u>
9020.20	Tender Lease			32,296.94		
Totals for 9020.20					<u>0.00</u>	<u>32,296.94</u>
9020.30	Type 3 Engine Lease			55,610.12		
Totals for 9020.30					<u>0.00</u>	<u>55,610.12</u>
9020.40	Engines Type 1((3)			152,271.85		
Totals for 9020.40					<u>0.00</u>	<u>152,271.85</u>
9021.00	Unbudgeted Expenses			4,739.35		
Totals for 9021.00					<u>0.00</u>	<u>4,739.35</u>
9022.00	Radio Lease			93,800.02		
Totals for 9022.00					<u>0.00</u>	<u>93,800.02</u>
9026.00	District 2 Expenses			2,399.89		
Totals for 9026.00					<u>0.00</u>	<u>2,399.89</u>
9026.02	Regular Pay - FD#2			1,830,480.88		
12/13/24	P89		Payroll Journal Entry		81,071.60	
12/27/24	P89		Payroll Journal Entry		76,600.64	
Totals for 9026.02					<u>157,672.24</u>	<u>1,988,153.12</u>
9026.04	FLSA - FD#2			15,616.06		
12/13/24	P89		Payroll Journal Entry		1,454.36	
Totals for 9026.04					<u>1,454.36</u>	<u>17,070.42</u>
9026.06	Unscheduled OT - FD#2			91,360.19		
12/13/24	P89		Payroll Journal Entry		5,789.34	
12/27/24	P89		Payroll Journal Entry		1,006.20	
Totals for 9026.06					<u>6,795.54</u>	<u>98,155.73</u>
9026.08	KP&F - FD#2			432,651.14		
12/13/24	P89		Payroll Journal Entry		20,400.83	
12/27/24	P89		Payroll Journal Entry		17,959.53	
Totals for 9026.08					<u>38,360.36</u>	<u>471,011.50</u>
9026.14	Medicare - FD#2			27,057.52		
12/13/24	P89		Payroll Journal Entry		1,253.76	
12/27/24	P89		Payroll Journal Entry		1,104.59	
Totals for 9026.14					<u>2,358.35</u>	<u>29,415.87</u>

Fire District #1-Johnson County, Kansas General Ledger

December 1, 2024 - December 31, 2024

Date	Reference	Journal	Description	Beginning Balance	Current Amount	Period End Balance
9026.16 Work Comp - FD#2				45,699.88		
12/13/24	45122		Benchmark Insurance Company		5,967.79	
Totals for 9026.16					<u>5,967.79</u>	<u>51,667.67</u>
9026.18 Life Insurance - FD#2				8,726.95		
12/13/24	P89		Payroll Journal Entry		(56.13)	
12/27/24	45246		Principal Life Insurance Company		623.99	
12/27/24	P89		Payroll Journal Entry		(56.13)	
Totals for 9026.18					<u>511.73</u>	<u>9,238.68</u>
9026.20 Health Care - FD#2				126,221.63		
12/13/24	45125		Colonial Life		1,419.21	
12/13/24	P89		Payroll Journal Entry		(2,188.69)	
12/27/24	1		CIgna		16,067.26	
12/27/24	45245		NueSynergy		56.00	
12/27/24	P89		Payroll Journal Entry		(2,188.69)	
Totals for 9026.20					<u>13,165.09</u>	<u>139,386.72</u>
9026.22 Dental - FD#2				4,492.90		
12/13/24	P89		Payroll Journal Entry		(12.42)	
12/27/24	45246		Principal Life Insurance Company		1,653.90	
12/27/24	P89		Payroll Journal Entry		(12.42)	
Totals for 9026.22					<u>1,629.06</u>	<u>6,121.96</u>
9026.26 Operating Expenses - FD#2				89,457.12		
12/13/24	45123		C & G Rubber Stamp Inc.		60.00	
12/13/24	45124		Casco Industries, Inc.		4,666.36	
12/13/24	45128		Galls, LLC		68.80	
12/13/24	45128		Galls, LLC		144.00	
12/13/24	45128		Galls, LLC		144.00	
12/13/24	45128		Galls, LLC		199.95	
12/13/24	45128		Galls, LLC		200.00	
12/13/24	45135		Moody Hardware LLC		18.25	
12/13/24	45140		Verizon Wireless		713.12	
12/27/24	45231		Galls, LLC		199.95	
12/27/24	45231		Galls, LLC		149.56	
12/27/24	45240		KA-COMM, INC.		120.00	
12/27/24	45241		Laser Apparel		251.78	
12/31/24	23		RECORD CENTRAL BANK CARD CHARGES		39.98	
Totals for 9026.26					<u>6,975.75</u>	<u>96,432.87</u>
9034.00 Transfer to Cont. Reserve				0.00		
12/31/24	20		RECORD TRANSFER OF FUNDS TO PAYROLL ACCOUNT		(813.17)	
Totals for 9034.00					<u>(813.17)</u>	<u>(813.17)</u>
9035.00 Transfers to Equip Reserve				0.00		
12/31/24	20		RECORD TRANSFER OF FUNDS TO PAYROLL ACCOUNT		(810.14)	
Totals for 9035.00					<u>(810.14)</u>	<u>(810.14)</u>
Net Profit/(Loss)						
Current Period			<u>(766,820.83)</u>			
Year-to-Date			<u>406,135.02</u>			

Transaction count = 259