

Fire District #1-Johnson County, Kansas

Financial Statements and
Supplementary Information
For the One Month and Twelve Months Ended
December 31, 2023



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 December 31, 2023, 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 05, 2024

**Fire District #1-Johnson County, Kansas
Statement of Assets, Liabilities
and Net Assets -- Cash Basis
December 31, 2023**

ASSETS

Current Assets	
Checking Account	\$ 169,259.03
Cash In Bank - Wildland	14,064.38
Cash In Bank - FSA Savings	8,395.96
Cash in Bank - Savings	15,071.06
Cash in Bank - Equip Reserve	839.37
Cash in Bank - S&V Liability	16,552.25
Cash in Bank - Contingency Reserve	842.40
Cash In Bank - Money Market	<u>1,471,201.59</u>
Total Assets	<u><u>\$ 1,696,226.04</u></u>

LIABILITIES AND NET ASSETS

Current Liabilities	
FSA Contributions Withheld	\$ 12,135.48
Central Bank Card Payable	<u>3,770.48</u>
Total Current Liabilities	15,905.96
Net Assets	
Net Assets - Restricted - Equip Reserve	330,101.10
Net Assets - Restricted - S & V Liability Fund	223,629.19
Net Assets - Restricted - Contingency Reserve	530,909.19
Net Assets - Unrestricted	698,979.90
Year-to-Date - Revenues Over (Under) Expenses	<u>(103,299.30)</u>
Total Net Assets	<u>1,680,320.08</u>
Total Liabilities and Net Assets	<u><u>\$ 1,696,226.04</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, 2023

	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	\$ 241,418.00	\$ 241,418.00	100.0
905.00 - Real, Personal, Prop-Current	0.00	6,057,619.05	58.8	6,260,748.00	203,128.95	3.2
910.00 - Motor Vehicle	0.00	448,351.48	4.4	475,001.71	26,650.23	5.6
915.00 - Heavy Truck	0.00	2,084.14	0.0	2,049.91	(34.23)	(1.7)
920.00 - Commercial Vehicle	0.00	16,531.86	0.2	14,729.83	(1,802.03)	(12.2)
930.00 - Rental Excise Tax	0.00	447.08	0.0	5,957.07	5,509.99	92.5
940.00 - Recreational Vehicles	0.00	5,480.97	0.1	6,815.04	1,334.07	19.6
950.00 - Airport Contract	0.00	100,000.00	1.0	100,000.00	0.00	0.0
960.00 - Special Projects	0.00	41,000.00	0.4	91,145.00	50,145.00	55.0
965.00 - Runway Checks	0.00	20,409.50	0.2	20,000.00	(409.50)	(2.0)
970.00 - Johnson County Contract	7,373.83	88,465.96	0.9	88,486.00	20.04	0.0
980.00 - Interest Inc-Operating Savings	1,392.45	67,919.61	0.7	66,500.00	(1,419.61)	(2.1)
985.00 - Interest Inc-Restricted	2,491.18	41,628.56	0.4	33,500.00	(8,128.56)	(24.3)
986.00 - Wildland Income	0.00	145,914.27	1.4	272,418.00	126,503.73	46.4
991.00 - Permits & Fees	0.00	28,503.68	0.3	24,500.00	(4,003.68)	(16.3)
993.50 - Fire District #2 Personnel	0.00	2,902,870.97	28.2	2,902,871.00	0.03	0.0
996.00 - Transfers from Contingency Reserve	0.00	329,443.00	3.2	329,443.00	0.00	0.0
Total Budgeted Revenue	11,257.46	10,296,670.13	100.0	10,935,582.56	638,912.43	5.8
Unbudgeted Income						
997.50 - Bonds - General Obligation	0.00	1,029,407.72	10.0	1,039,800.00	10,392.28	1.0
998.00 - Unbudgeted Receipts	25.58	13,523.97	0.1	0.00	(13,523.97)	0.0
Total Unbudgeted Income	25.58	1,042,931.69	10.1	1,039,800.00	(3,131.69)	(0.3)
Total Revenues	11,283.04	11,339,601.82	110.1	11,975,382.56	635,780.74	5.3
Operating Expenses						
Employee Expense						
1002.00 - Regular Pay	434,662.91	3,905,666.05	37.9	3,825,751.44	(79,914.61)	(2.1)
1004.00 - FLSA	2,860.56	31,665.23	0.3	22,260.00	(9,405.23)	(42.3)
1006.00 - Unscheduled Overtime	38,647.71	335,808.79	3.3	276,401.00	(59,407.79)	(21.5)
1008.00 - KP&F/KPERS	106,512.95	944,582.11	9.2	920,330.00	(24,252.11)	(2.6)
1010.00 - Unemployment	0.00	5,983.31	0.1	6,678.00	694.69	10.4
1012.00 - Social Security	798.90	9,832.97	0.1	22,260.00	12,427.03	55.8
1014.00 - Medicare	6,634.48	60,432.39	0.6	55,650.00	(4,782.39)	(8.6)
1016.00 - Workers Comp	7,976.35	160,414.87	1.6	136,786.00	(23,628.87)	(17.3)
1018.00 - Life Insurance	4,141.45	10,937.38	0.1	15,900.00	4,962.62	31.2
1020.00 - Health Care	31,746.80	354,425.69	3.4	542,088.00	187,662.31	34.6
1024.00 - EAP	0.00	750.00	0.0	5,250.00	4,500.00	85.7
1026.00 - Preventative Health Care	708.00	9,782.50	0.1	31,500.00	21,717.50	68.9
Total Employee Expenses	634,690.11	5,830,281.29	56.6	5,860,854.44	30,573.15	0.5
Insurance						
2004.00 - Insurance - Prop. & Liability	\$ 0.00	\$ 89,867.06	0.9	\$ 105,000.00	\$ 15,132.94	14.4
Total Insurance	0.00	89,867.06	0.9	105,000.00	15,132.94	14.4

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, 2023

	Current Period Actual	Year to Date Actual	%	Annual Budget	Unexpended Budget	%
Utilities						
3002.00 - Natural Gas	3,313.95	20,105.63	0.2	29,700.00	9,594.37	32.3
3004.00 - Electric	6,346.41	49,831.34	0.5	60,000.00	10,168.66	16.9
3006.00 - Water & Sewer	780.67	9,050.78	0.1	16,500.00	7,449.22	45.1
3008.00 - Communication	2,429.07	32,414.36	0.3	32,350.00	(64.36)	(0.2)
3010.00 - Trash	184.93	3,794.72	0.0	3,850.00	55.28	1.4
3012.00 - Cable Service	1,500.00	13,000.00	0.1	12,000.00	(1,000.00)	(8.3)
3014.00 - Cleaning Service	0.00	6,525.00	0.1	16,000.00	9,475.00	59.2
3016.00 - Pest Control	335.00	2,010.00	0.0	2,300.00	290.00	12.6
Total Utilities	14,890.03	136,731.83	1.3	172,700.00	35,968.17	20.8
Supplies						
4002.00 - Office/AV	0.00	1,454.35	0.0	7,350.00	5,895.65	80.2
4008.00 - Janitorial	1,323.86	6,115.47	0.1	10,000.00	3,884.53	38.8
4010.00 - EMS General	43.64	12,623.12	0.1	15,000.00	2,376.88	15.8
4014.00 - Postage	0.00	672.87	0.0	2,000.00	1,327.13	66.4
4016.00 - Printing/Copy	0.00	14.38	0.0	0.00	(14.38)	0.0
4018.00 - Other Miscellaneous	798.11	13,641.81	0.1	5,000.00	(8,641.81)	(172.8)
Total Supplies	2,165.61	34,522.00	0.3	39,350.00	4,828.00	12.3
IT						
4102.00 - Contracts	0.00	38,945.45	0.4	39,088.00	142.55	0.4
4104.00 - Subscriptions	579.68	74,302.36	0.7	73,857.00	(445.36)	(0.6)
4106.00 - Hardware/Equipment	0.00	392.52	0.0	5,555.00	5,162.48	92.9
4108.00 - Printer Lease	999.04	8,780.45	0.1	12,600.00	3,819.55	30.3
Total IT	1,578.72	122,420.78	1.2	131,100.00	8,679.22	6.6
Professional Development						
5002.00 - Training	284.49	14,549.54	0.1	36,750.00	22,200.46	60.4
5004.00 - Tuition/Reg.	647.75	6,075.40	0.1	10,000.00	3,924.60	39.2
5006.00 - Memberships	100.00	2,617.00	0.0	3,675.00	1,058.00	28.8
5008.00 - Travel/Lodging	393.06	5,784.62	0.1	8,400.00	2,615.38	31.1
5014.00 - License & Permits	815.62	952.96	0.0	3,675.00	2,722.04	74.1
5016.00 - Meals (per-diem)	71.73	3,531.47	0.0	3,675.00	143.53	3.9
5018.00 - Books/Magazine Subscript	0.00	4,690.14	0.0	1,050.00	(3,640.14)	(346.7)
Total Professional Development	2,312.65	38,201.13	0.4	67,225.00	29,023.87	43.2
Contract Services						
6002.00 - Legal	0.00	9,914.00	0.1	10,000.00	86.00	0.9
6003.00 - Background Checks	110.45	159.95	0.0	500.00	340.05	68.0
6004.00 - Financial/Accounting	1,500.00	30,000.00	0.3	31,500.00	1,500.00	4.8
Total Contract Services	1,610.45	40,073.95	0.4	42,000.00	1,926.05	4.6

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, 2023

	Current Period Actual	Year to Date Actual	%	Annual Budget	Unexpended Budget	%
Maintenance						
7002.00 - Facilities	\$ 6,157.87	\$ 65,705.66	0.6	\$ 120,000.00	\$ 54,294.34	45.2
7006.00 - Vehicle Repair	12,072.26	147,847.65	1.4	140,000.00	(7,847.65)	(5.6)
7008.00 - Fuel	6,686.71	77,173.05	0.7	100,000.00	22,826.95	22.8
7010.00 - Tools/Parts	<u>0.00</u>	<u>3,109.40</u>	0.0	<u>2,100.00</u>	<u>(1,009.40)</u>	(48.1)
Total Maintenance	24,916.84	293,835.76	2.9	362,100.00	68,264.24	18.9
Protective Equipment						
8002.00 - SCBA	3,820.62	14,548.87	0.1	13,000.00	(1,548.87)	(11.9)
8004.00 - CGI	0.00	1,594.64	0.0	5,000.00	3,405.36	68.1
8006.00 - PP Clothing/Equipment	682.13	30,488.72	0.3	40,000.00	9,511.28	23.8
8008.00 - Miscellaneous Fire Equip	140.00	8,916.34	0.1	20,000.00	11,083.66	55.4
8010.00 - Radio Equipment	<u>0.00</u>	<u>2,137.43</u>	0.0	<u>67,000.00</u>	<u>64,862.57</u>	96.8
Total Protective Equipment	4,642.75	57,686.00	0.6	145,000.00	87,314.00	60.2
Miscellaneous						
9002.00 - Food	10.05	2,561.07	0.0	5,250.00	2,688.93	51.2
9004.00 - Public Ed & C.E.R.T.	0.00	293.94	0.0	6,000.00	5,706.06	95.1
9006.00 - Uniforms	9,198.00	20,495.95	0.2	37,189.00	16,693.05	44.9
9008.00 - Furniture	528.00	528.00	0.0	2,500.00	1,972.00	78.9
9011.00 - Station Payment/Lease	3,597.54	54,155.24	0.5	54,180.00	24.76	0.0
9012.00 - Contract Payment	7,373.83	88,485.96	0.9	88,486.00	0.04	0.0
9013.00 - Wildland Expense	0.00	107,863.67	1.0	74,196.00	(33,667.67)	(45.4)
9015.00 - Transfer to Contingency Reserve	0.00	0.00	0.0	329,443.00	329,443.00	100.0
9016.00 - Interest Restricted	2,489.71	35,703.77	0.3	0.00	(35,703.77)	0.0
9019.00 - Transfer to S & V Liability	0.00	29,782.74	0.3	0.00	(29,782.74)	0.0
9020.10 - Truck Lease	0.00	120,549.33	1.2	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	111,220.24	1.1	111,220.12	(0.12)	0.0
9020.40 - Engines Type 1((3)	0.00	152,271.85	1.5	152,272.00	0.15	0.0
9020.50 - Vehicle Purchases	0.00	19,555.49	0.2	0.00	(19,555.49)	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	<u>298,409.87</u>	<u>2,781,517.11</u>	27.0	<u>2,902,871.00</u>	<u>121,353.89</u>	4.2
Total Miscellaneous	321,607.00	3,651,081.32	35.5	4,010,253.12	359,171.80	9.0
Total Budgeted Operating Expense Before Grant Expenses	1,008,414.16	10,294,701.12	100.0	10,935,582.56	640,881.44	5.9
Grant Expense						
Total Budgeted Operating Expense	1,008,414.16	10,294,701.12	100.0	10,935,582.56	640,881.44	5.9
Unbudgeted Expenses						
9001.00 - Bonds - General Obligations	0.00	1,039,800.00	9.2	1,039,800.00	0.00	0.0
9021.00 - Unbudgeted Expenses	0.00	7,400.00	0.1	0.00	(7,400.00)	0.0
9035.00 - Transfers to Equip Reserve	<u>0.00</u>	<u>101,000.00</u>	0.9	<u>0.00</u>	<u>(101,000.00)</u>	0.0
Total Unbudgeted Expenses	0.00	1,148,200.00	10.1	1,039,800.00	(108,400.00)	(10.4)
Total Operating Expenses	1,008,414.16	11,442,901.12	100.9	11,975,382.56	532,481.44	4.4
Revenues Over (Under) Expenses	\$ (997,131.12)	\$ (103,299.30)	(0.9)	\$ 0.00	\$ 103,299.30	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, 2023

	Current Period Actual	Year to Date Actual	%	Annual Budget	Unexpended Budget	%
Cash Receipts						
Budgeted Receipts	\$ 11,257.46	\$ 10,296,670.13	100.0	\$ 10,935,582.56	\$ 638,912.43	5.8
Unbudgeted Receipts	<u>25.58</u>	<u>13,523.97</u>	0.1	<u>0.00</u>	<u>(13,523.97)</u>	0.0
Total Cash Receipts	11,283.04	10,310,194.10	100.1	10,935,582.56	625,388.46	5.7
Cash Disbursements						
Employee Expenses	634,690.11	5,830,281.29	56.6	5,860,854.44	30,573.15	0.5
Insurance	0.00	89,867.06	0.9	105,000.00	15,132.94	14.4
Utilities	14,890.03	136,731.83	1.3	172,700.00	35,968.17	20.8
Supplies	2,165.61	34,522.00	0.3	39,350.00	4,828.00	12.3
IT	1,578.72	122,420.78	1.2	131,100.00	8,679.22	6.6
Professional Development	2,312.65	38,201.13	0.4	67,225.00	29,023.87	43.2
Contract Services	1,610.45	40,073.95	0.4	42,000.00	1,926.05	4.6
Maintenance	24,916.84	293,835.76	2.9	362,100.00	68,264.24	18.9
Protective Equipment	4,642.75	57,686.00	0.6	145,000.00	87,314.00	60.2
Miscellaneous						
Food	10.05	2,561.07	0.0	5,250.00	2,688.93	51.2
Public Ed & C.E.R.T.	0.00	293.94	0.0	6,000.00	5,706.06	95.1
Uniforms	9,198.00	20,495.95	0.2	37,189.00	16,693.05	44.9
Furniture	528.00	528.00	0.0	2,500.00	1,972.00	78.9
Station Payment/Lease	3,597.54	54,155.24	0.5	54,180.00	24.76	0.0
Contract Payment	7,373.83	88,485.96	0.9	88,486.00	0.04	0.0
Wildland Expense	0.00	107,863.67	1.0	74,196.00	(33,667.67)	(45.4)
Transfer to Contingency Reserve	0.00	0.00	0.0	329,443.00	329,443.00	100.0
Interest Restricted	2,489.71	35,703.77	0.3	0.00	(35,703.77)	0.0
Transfer to S & V Liability	0.00	29,782.74	0.3	0.00	(29,782.74)	0.0
Truck Lease	0.00	120,549.33	1.2	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	111,220.24	1.1	111,220.12	(0.12)	0.0
Engines Type 1((3)	0.00	152,271.85	1.5	152,272.00	0.15	0.0
Vehicle Purchases	0.00	19,555.49	0.2	0.00	(19,555.49)	0.0
Radio Lease	0.00	93,800.02	0.9	93,800.00	(0.02)	0.0
Fire District #2 Expenses	298,409.87	2,781,517.11	27.0	2,902,871.00	121,353.89	4.2
Transfer To Equipment Reserve	0.00	101,000.00	1.0	0.00	(101,000.00)	0.0
Unbudgeted Expenses	<u>0.00</u>	<u>7,400.00</u>	0.1	<u>0.00</u>	<u>(7,400.00)</u>	0.0
Total Cash Disbursements	<u>1,008,414.16</u>	<u>10,403,101.12</u>	101.0	<u>10,935,582.56</u>	<u>532,481.44</u>	4.9
Net Cash Increase (Decrease)	<u>\$ (997,131.12)</u>	<u>(92,907.02)</u>	(0.9)	<u>\$ 0.00</u>	<u>\$ 92,907.02</u>	0.0
Cash - Beginning of Year		698,979.90				
Debt Service Over/(Under)		<u>(10,392.28)</u>				
Collections		<u>595,680.60</u>				
Cash - Operating Fund		<u>\$ 595,680.60</u>				

Fire District #1-Johnson County, Kansas
Schedule of Fire District #2 Receipts and Disbursements
For the One Month and Twelve Months Ended December 31, 2023

	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	\$ 2,902,870.97	\$ 2,902,871.00	\$ 0.03	0.0
Total Fire District #2 Personnel Revenues	0.00	2,902,870.97	2,902,871.00	0.03	0.0
Expenses					
Fire District #2 Personnel Expenses					
9026.00 - District 2 Expenses	0.00	601.48	2,902,871.00	2,902,269.52	100.0
9026.02 - Regular Pay - FD#2	211,643.30	1,825,587.42	0.00	(1,825,587.42)	0.0
9026.04 - FLSA - FD#2	1,399.66	13,762.93	0.00	(13,762.93)	0.0
9026.06 - Unscheduled OT - FD#2	6,863.54	116,882.12	0.00	(116,882.12)	0.0
9026.08 - KP&F - FD#2	50,270.64	442,652.24	0.00	(442,652.24)	0.0
9026.14 - Medicare - FD#2	3,090.47	27,263.54	0.00	(27,263.54)	0.0
9026.16 - Work Comp - FD#2	3,928.65	50,063.55	0.00	(50,063.55)	0.0
9026.18 - Life Insurance - FD#2	1,701.42	4,753.81	0.00	(4,753.81)	0.0
9026.20 - Health Care - FD#2	10,322.49	135,270.13	0.00	(135,270.13)	0.0
9026.22 - Dental - FD#2	1,639.97	4,480.93	0.00	(4,480.93)	0.0
9026.26 - Operating Expenses - FD#2	7,549.73	160,198.96	0.00	(160,198.96)	0.0
Total Fire District #2 Personnel Expenses	298,409.87	2,781,517.11	2,902,871.00	121,353.89	4.2
Revenues Over(Under)Expenses	\$ (298,409.87)	\$ 121,353.86	\$ 0.00	\$ (121,353.86)	0.0

See Accountants' Compilation Report

Fire District #1-Johnson County, Kansas

General Ledger

December 1, 2023 - December 31, 2023

Date	Reference	Journal	Description	Beginning Balance	Current Amount	Period End Balance
104.00 Checking Account				448,828.97		
12/01/23	1		Blue Cross and Blue Shield of Kansas City		(54,757.45)	
12/01/23	1		Kansas Gas Service		(560.10)	
12/01/23	1		Kansas Gas Service		(255.27)	
12/01/23	1		Kansas Gas Service		(85.62)	
12/01/23	1		EVERGY		(1,825.44)	
12/01/23	1		EVERGY		(924.14)	
12/01/23	1		EVERGY		(285.72)	
12/01/23	20.1		RECORD ADJ ENTRY FOR 12/1/23 PAYROLL		(171,756.82)	
12/01/23	20.1		RECORD ADJ ENTRY FOR 12/1/23 PAYROLL		171,756.82	
12/01/23	42397		Internal Revenue Service		(31,709.22)	
12/01/23	42398		Kansas Withholding Tax		(11,110.00)	
12/01/23	42399		KPERS		(78,363.78)	
12/01/23	42400		Fire Fighters Union 3559		(1,020.00)	
12/01/23	42401		ICMA Retire Trst 457 - Acct. #303819		(1,635.27)	
12/01/23	42402		Fire Fighters Union 3559		(500.00)	
12/01/23	42403		ATMOS ENERGY		(469.56)	
12/01/23	42404		Conrad Fire Equipment Inc		(862.45)	
12/01/23	42405		Fleet Fuels		(995.94)	
12/01/23	42406		GreatAmerica Financial Services		(209.09)	
12/01/23	42407		Heiman Fire Equipment, Inc		(140.00)	
12/01/23	42408		JOCO FD #1 FRA		(2,844.00)	
12/01/23	42409		Johnson County Government		(1,884.40)	
12/01/23	42410		Johnson County Treasurer		(65.62)	
12/01/23	42411		JOHNSON COUNTY WASTEWATER		(77.77)	
12/01/23	42412		MHC Kenworth - Olathe		(2,918.28)	
12/01/23	42413		NueSynergy		(120.00)	
12/01/23	42414		Rob Kirk		(7,373.83)	
12/01/23	42415		Kansas Payment Center		(857.08)	
12/01/23	P89		Payroll Journal Entry		(168,601.55)	
12/02/23	ACH		Principal Life Insurance Company		(6,805.85)	
12/15/23	42490		Internal Revenue Service		(29,107.04)	
12/15/23	42491		Kansas Withholding Tax		(10,381.00)	
12/15/23	42492		KPERS		(74,833.33)	
12/15/23	42493		Fire Fighters Union 3559		(1,020.00)	
12/15/23	42494		ICMA Retire Trst 457 - Acct. #303819		(1,530.49)	
12/15/23	42495		Fire Fighters Union 3559		(500.00)	
12/15/23	42496		Benchmark Insurance Company		(11,905.00)	
12/15/23	42497		Casco Industries, Inc.		(2,495.00)	
12/15/23	42498		Colonial Life		(2,266.90)	
12/15/23	42499		Conrad Fire Equipment Inc		(603.20)	
12/15/23	42500		Fleet Fuels		(4,183.91)	
12/15/23	42501		Gardner Disposal Service, Inc.		(105.36)	
12/15/23	42502		GreatAmerica Financial Services		(431.62)	
12/15/23	42503		Helget Gas Products		(43.64)	
12/15/23	42504		JDP		(110.45)	
12/15/23	42505		Kansas State Firefighters Assoc.		(50.00)	
12/15/23	42506		Lettersmith & Co.		(20.00)	
12/15/23	42507		MHC Kenworth - Olathe		(2,568.72)	
12/15/23	42508		Veritiv Operating Company		(512.77)	
12/15/23	42509		Verizon Wireless		(1,432.11)	
12/15/23	42510		Verizon Wireless		(290.22)	
12/15/23	42511		Verizon Wireless		(706.74)	
12/15/23	42512		Verizon Wireless		(803.78)	
12/15/23	42513		Water District No. 7		(306.64)	
12/15/23	42514		Wells Fargo Vendor Financial Services, LLC		(152.20)	
12/15/23	42515		WM Corporate Services, Inc.		(79.57)	
12/15/23	42516		Kansas Payment Center		(857.08)	

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

December 1, 2023 - December 31, 2023

Date	Reference	Journal	Description	Beginning Balance	Current Amount	Period End Balance
12/15/23	P89		Payroll Journal Entry		(159,041.29)	
12/29/23	1		EVERGY		(235.44)	
12/29/23	1		EVERGY		(1,911.62)	
12/29/23	1		EVERGY		(783.03)	
12/29/23	1		Kansas Gas Service		(952.85)	
12/29/23	1		Kansas Gas Service		(161.29)	
12/29/23	42594		Internal Revenue Service		(27,262.44)	
12/29/23	42595		Kansas Withholding Tax		(9,798.00)	
12/29/23	42596		KPERS		(71,125.03)	
12/29/23	42597		Fire Fighters Union 3559		(1,020.00)	
12/29/23	42598		ICMA Retire Trst 457 - Acct. #303819		(1,509.54)	
12/29/23	42599		Fire Fighters Union 3559		(500.00)	
12/29/23	42600		ATMOS ENERGY		(829.26)	
12/29/23	42601		Casco Industries, Inc.		(1,488.00)	
12/29/23	42602		Casco Industries, Inc.		(1,882.00)	
12/29/23	42603		Casco Industries, Inc.		(203.00)	
12/29/23	42604		Casco Industries, Inc.		(206.00)	
12/29/23	42605		Casco Industries, Inc.		(229.00)	
12/29/23	42606		Casco Industries, Inc.		(1,011.00)	
12/29/23	42607		Chase Gourley		(393.06)	
12/29/23	42608		City of Gardner		(491.30)	
12/29/23	42609		CK Power Inc		(6,130.88)	
12/29/23	42610		Conrad Fire Equipment Inc		(682.13)	
12/29/23	42611		Corporate Health - KU Midwest		(708.00)	
12/29/23	42612		Ed M. Feld Equipment Company, Inc.		(3,451.40)	
12/29/23	42613		Fleet Fuels		(1,070.98)	
12/29/23	42614		Galls, LLC		(1,398.59)	
12/29/23	42615		GreatAmerica Financial Services		(206.13)	
12/29/23	42616		Hoffman Pest Control Services LLC		(335.00)	
12/29/23	42617		Hollis Kuckelman Van De Veer, Chartered		(1,500.00)	
12/29/23	42618		Johnson County Government		(1,903.46)	
12/29/23	42619		JOHNSON COUNTY WASTEWATER		(95.66)	
12/29/23	42620		Josh Santos		(231.40)	
12/29/23	42621		Laser Apparel		(2,992.00)	
12/29/23	42622		MHC Kenworth - Olathe		(5,397.84)	
12/29/23	42623		Municipal Emergency Services, Inc.		(233.44)	
12/29/23	42624		NueSynergy		(120.00)	
12/29/23	42625		Principal Life Insurance Company		(7,919.80)	
12/29/23	42626		Rob Hudspeth		(71.73)	
12/29/23	42627		Kansas Payment Center		(857.08)	
12/29/23	P89		Payroll Journal Entry		(153,025.97)	
12/31/23	3		RECORD TRANSFERS		710,000.00	
12/31/23	4		RECORD BANK CHARGES		(82.80)	
12/31/23	5		RECORD BANK DEPOSIT		7,373.83	
12/31/23	9		RECORD FSA PAYMENTS		(2,942.13)	
			Totals for 104.00		<u>(279,569.94)</u>	<u>169,259.03</u>
105.00	Cash In Bank - Wildland			14,063.78		
12/31/23	2		RECORD INTEREST INCOME		0.60	
			Totals for 105.00		<u>0.60</u>	<u>14,064.38</u>
106.00	Cash In Bank - FSA Savings			8,395.68		
12/31/23	2		RECORD INTEREST INCOME		0.28	
			Totals for 106.00		<u>0.28</u>	<u>8,395.96</u>
107.00	Cash in Bank - Savings			19,333.02		
12/31/23	1		RECORD REVENUE		879.77	
12/31/23	2		RECORD INTEREST INCOME		1.51	

Fire District #1-Johnson County, Kansas

General Ledger

December 1, 2023 - December 31, 2023

Date	Reference	Journal	Description	Beginning Balance	Current Amount	Period End Balance
12/31/23	19		RECORD CENTRAL BANK CARD PAYMENT		(5,143.24)	
			Totals for 107.00		<u>(4,261.96)</u>	<u>15,071.06</u>
108.00	Cash in Bank - Equip Reserve			841.80		
12/31/23	2		RECORD INTEREST INCOME		0.07	
12/31/23	4		RECORD BANK CHARGES		(2.50)	
			Totals for 108.00		<u>(2.43)</u>	<u>839.37</u>
110.00	Cash in Bank - S&V Liability			16,550.85		
12/31/23	11		RECORD INTEREST INCOME		1.40	
			Totals for 110.00		<u>1.40</u>	<u>16,552.25</u>
112.00	Cash in Bank - Contingency Reserve			844.83		
12/31/23	4		RECORD BANK CHARGES		(2.50)	
12/31/23	12		RECORD INTEREST INCOME		0.07	
			Totals for 112.00		<u>(2.43)</u>	<u>842.40</u>
113.00	Cash In Bank - Money Market			2,177,982.21		
12/31/23	2		RECORD INTEREST INCOME		3,879.70	
12/31/23	3		RECORD TRANSFERS		(710,000.00)	
12/31/23	4		RECORD BANK CHARGES		(660.32)	
			Totals for 113.00		<u>(706,780.62)</u>	<u>1,471,201.59</u>
525.00	ICMA			0.00		
12/01/23	42401		ICMA Retire Trst 457 - Acct. #303819		1,523.65	
12/01/23	P89		Payroll Journal Entry		(1,523.65)	
12/15/23	42494		ICMA Retire Trst 457 - Acct. #303819		1,511.87	
12/15/23	P89		Payroll Journal Entry		(1,511.87)	
12/29/23	42598		ICMA Retire Trst 457 - Acct. #303819		1,490.46	
12/29/23	P89		Payroll Journal Entry		(1,490.46)	
			Totals for 525.00		<u>0.00</u>	<u>0.00</u>
526.00	FSA Contributions Withheld			(10,785.36)		
12/01/23	P89		Payroll Journal Entry		(1,430.75)	
12/15/23	P89		Payroll Journal Entry		(1,430.75)	
12/29/23	P89		Payroll Journal Entry		(1,430.75)	
12/31/23	9		RECORD FSA PAYMENTS		2,942.13	
			Totals for 526.00		<u>(1,350.12)</u>	<u>(12,135.48)</u>
526.20	Central Bank Card Payable			(1,094.29)		
12/31/23	19		RECORD CENTRAL BANK CARD PAYMENT		2,261.77	
12/31/23	19		RECORD CENTRAL BANK CARD PAYMENT		2,881.47	
12/31/23	23		RECORD CENTRAL BANK CARD CHARGES		(7,819.43)	
			Totals for 526.20		<u>(2,676.19)</u>	<u>(3,770.48)</u>
527.00	Union Dues			0.00		
12/01/23	42400		Fire Fighters Union 3559		1,020.00	
12/01/23	P89		Payroll Journal Entry		(1,020.00)	
12/15/23	42493		Fire Fighters Union 3559		1,020.00	
12/15/23	P89		Payroll Journal Entry		(1,020.00)	
12/29/23	42597		Fire Fighters Union 3559		1,020.00	
12/29/23	P89		Payroll Journal Entry		(1,020.00)	
			Totals for 527.00		<u>0.00</u>	<u>0.00</u>
531.00	Federal/FICA Tax Withheld			0.00		
12/01/23	42397		Internal Revenue Service		31,709.22	
12/01/23	P89		Payroll Journal Entry		(31,709.22)	

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

December 1, 2023 - December 31, 2023

Date	Reference	Journal	Description	Beginning Balance	Current Amount	Period End Balance
12/15/23	42490		Internal Revenue Service		29,107.04	
12/15/23	P89		Payroll Journal Entry		(29,107.04)	
12/29/23	42594		Internal Revenue Service		27,262.44	
12/29/23	P89		Payroll Journal Entry		(27,262.44)	
			Totals for 531.00		<u>0.00</u>	<u>0.00</u>
534.00	State Income Tax Withheld			0.00		
12/01/23	42398		Kansas Withholding Tax		11,110.00	
12/01/23	P89		Payroll Journal Entry		(11,110.00)	
12/15/23	42491		Kansas Withholding Tax		10,381.00	
12/15/23	P89		Payroll Journal Entry		(10,381.00)	
12/29/23	42595		Kansas Withholding Tax		9,798.00	
12/29/23	P89		Payroll Journal Entry		(9,798.00)	
			Totals for 534.00		<u>0.00</u>	<u>0.00</u>
535.00	Garnishment Withheld			0.00		
12/01/23	42415		Kansas Payment Center		857.08	
12/01/23	P89		Payroll Journal Entry		(857.08)	
12/15/23	42516		Kansas Payment Center		857.08	
12/15/23	P89		Payroll Journal Entry		(857.08)	
12/29/23	42627		Kansas Payment Center		857.08	
12/29/23	P89		Payroll Journal Entry		(857.08)	
			Totals for 535.00		<u>0.00</u>	<u>0.00</u>
538.00	KPERS Withheld			0.00		
12/01/23	42399		KPERS		78,319.18	
12/01/23	P89		Payroll Journal Entry		(78,319.18)	
12/15/23	42492		KPERS		74,788.73	
12/15/23	P89		Payroll Journal Entry		(74,788.73)	
12/29/23	42596		KPERS		71,080.43	
12/29/23	P89		Payroll Journal Entry		(71,080.43)	
			Totals for 538.00		<u>0.00</u>	<u>0.00</u>
539.00	ICMA Loan Withheld			0.00		
12/01/23	42399		KPERS		44.60	
12/01/23	42401		ICMA Retire Trst 457 - Acct. #303819		111.62	
12/01/23	P89		Payroll Journal Entry		(156.22)	
12/15/23	42492		KPERS		44.60	
12/15/23	42494		ICMA Retire Trst 457 - Acct. #303819		18.62	
12/15/23	P89		Payroll Journal Entry		(63.22)	
12/29/23	42596		KPERS		44.60	
12/29/23	42598		ICMA Retire Trst 457 - Acct. #303819		19.08	
12/29/23	P89		Payroll Journal Entry		(63.68)	
			Totals for 539.00		<u>0.00</u>	<u>0.00</u>
700.00	Net Assets - Restricted - Equip Reserve			(329,332.34)		
12/31/23	2		RECORD INTEREST INCOME		(0.07)	
12/31/23	26		RECORD INTEREST INCOME		(768.69)	
			Totals for 700.00		<u>(768.76)</u>	<u>(330,101.10)</u>
705.00	Net Assets - Restricted - S & V Liability Fund			(223,145.74)		
12/31/23	26		RECORD INTEREST INCOME		(483.45)	
			Totals for 705.00		<u>(483.45)</u>	<u>(223,629.19)</u>
715.00	Net Assets - Restricted - Contingency Reserve			(529,671.69)		
12/31/23	26		RECORD INTEREST INCOME		(1,237.50)	
			Totals for 715.00		<u>(1,237.50)</u>	<u>(530,909.19)</u>

Fire District #1-Johnson County, Kansas

General Ledger

December 1, 2023 - December 31, 2023

Date	Reference	Journal	Description	Beginning Balance	Current Amount	Period End Balance
720.00	Net Assets - Unrestricted			(698,979.90)		
			Totals for 720.00		<u>0.00</u>	<u>(698,979.90)</u>
905.00	Real, Personal, Prop-Current			(6,057,619.05)		
			Totals for 905.00		<u>0.00</u>	<u>(6,057,619.05)</u>
910.00	Motor Vehicle			(448,351.48)		
			Totals for 910.00		<u>0.00</u>	<u>(448,351.48)</u>
915.00	Heavy Truck			(2,084.14)		
			Totals for 915.00		<u>0.00</u>	<u>(2,084.14)</u>
920.00	Commercial Vehicle			(16,531.86)		
			Totals for 920.00		<u>0.00</u>	<u>(16,531.86)</u>
930.00	Rental Excise Tax			(447.08)		
			Totals for 930.00		<u>0.00</u>	<u>(447.08)</u>
940.00	Recreational Vehicles			(5,480.97)		
			Totals for 940.00		<u>0.00</u>	<u>(5,480.97)</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			(41,000.00)		
			Totals for 960.00		<u>0.00</u>	<u>(41,000.00)</u>
965.00	Runway Checks			(20,409.50)		
			Totals for 965.00		<u>0.00</u>	<u>(20,409.50)</u>
970.00	Johnson County Contract			(81,092.13)		
12/31/23	5		RECORD BANK DEPOSIT		(7,373.83)	
			Totals for 970.00		<u>(7,373.83)</u>	<u>(88,465.96)</u>
980.00	Interest Inc-Operating Savings			(66,527.16)		
12/31/23	2		RECORD INTEREST INCOME		(1.51)	
12/31/23	2		RECORD INTEREST INCOME		(0.28)	
12/31/23	2		RECORD INTEREST INCOME		(0.60)	
12/31/23	2		RECORD INTEREST INCOME		(3,879.70)	
12/31/23	26		RECORD INTEREST INCOME		2,489.64	
			Totals for 980.00		<u>(1,392.45)</u>	<u>(67,919.61)</u>
985.00	Interest Inc-Restricted			(39,137.38)		
12/31/23	2		RECORD INTEREST INCOME		(0.07)	
12/31/23	11		RECORD INTEREST INCOME		(1.40)	
12/31/23	12		RECORD INTEREST INCOME		(0.07)	
12/31/23	26		RECORD INTEREST INCOME		(2,489.64)	
			Totals for 985.00		<u>(2,491.18)</u>	<u>(41,628.56)</u>
986.00	Wildland Income			(145,914.27)		
			Totals for 986.00		<u>0.00</u>	<u>(145,914.27)</u>
991.00	Permits & Fees			(28,503.68)		
			Totals for 991.00		<u>0.00</u>	<u>(28,503.68)</u>

Fire District #1-Johnson County, Kansas General Ledger

December 1, 2023 - December 31, 2023

Date	Reference	Journal	Description	Beginning Balance	Current Amount	Period End Balance
993.50	Fire District #2 Personnel			(2,902,870.97)		
			Totals for 993.50		<u>0.00</u>	<u>(2,902,870.97)</u>
996.00	Transfers from Contingency Reserve			(329,443.00)		
			Totals for 996.00		<u>0.00</u>	<u>(329,443.00)</u>
997.50	Bonds - General Obligation			(1,029,407.72)		
			Totals for 997.50		<u>0.00</u>	<u>(1,029,407.72)</u>
998.00	Unbudgeted Receipts			(13,498.39)		
12/31/23	1		CC REVENUE SHARE		(25.58)	
			Totals for 998.00		<u>(25.58)</u>	<u>(13,523.97)</u>
1002.00	Regular Pay			3,471,003.14		
12/01/23	P89		Payroll Journal Entry		150,500.88	
12/15/23	P89		Payroll Journal Entry		141,243.20	
12/29/23	P89		Payroll Journal Entry		142,918.83	
			Totals for 1002.00		<u>434,662.91</u>	<u>3,905,666.05</u>
1004.00	FLSA			28,804.67		
12/15/23	P89		Payroll Journal Entry		2,860.56	
			Totals for 1004.00		<u>2,860.56</u>	<u>31,665.23</u>
1006.00	Unscheduled Overtime			297,161.08		
12/01/23	P89		Payroll Journal Entry		18,169.38	
12/15/23	P89		Payroll Journal Entry		14,785.10	
12/29/23	P89		Payroll Journal Entry		5,693.23	
			Totals for 1006.00		<u>38,647.71</u>	<u>335,808.79</u>
1008.00	KP&F/KPERS			838,069.16		
12/01/23	P89		Payroll Journal Entry		37,650.05	
12/15/23	P89		Payroll Journal Entry		35,797.62	
12/29/23	P89		Payroll Journal Entry		33,065.28	
			Totals for 1008.00		<u>106,512.95</u>	<u>944,582.11</u>
1010.00	Unemployment			5,983.31		
			Totals for 1010.00		<u>0.00</u>	<u>5,983.31</u>
1012.00	Social Security			9,034.07		
12/01/23	P89		Payroll Journal Entry		301.02	
12/15/23	P89		Payroll Journal Entry		197.00	
12/29/23	P89		Payroll Journal Entry		300.88	
			Totals for 1012.00		<u>798.90</u>	<u>9,832.97</u>
1014.00	Medicare			53,797.91		
12/01/23	P89		Payroll Journal Entry		2,360.17	
12/15/23	P89		Payroll Journal Entry		2,203.01	
12/29/23	P89		Payroll Journal Entry		2,071.30	
			Totals for 1014.00		<u>6,634.48</u>	<u>60,432.39</u>
1016.00	Workers Comp			152,438.52		
12/15/23	42496		Benchmark Insurance Company		7,976.35	
			Totals for 1016.00		<u>7,976.35</u>	<u>160,414.87</u>
1018.00	Life Insurance			6,795.93		
12/01/23	42408		JOCO FD #1 FRA		1,975.00	

Fire District #1-Johnson County, Kansas

General Ledger

December 1, 2023 - December 31, 2023

Date	Reference	Journal	Description	Beginning Balance	Current Amount	Period End Balance
12/01/23	P89		Payroll Journal Entry		(143.93)	
12/02/23	ACH		Principal Life Insurance Company		956.05	
12/15/23	P89		Payroll Journal Entry		(143.93)	
12/29/23	42625		Principal Life Insurance Company		1,642.19	
12/29/23	P89		Payroll Journal Entry		(143.93)	
Totals for 1018.00					<u>4,141.45</u>	<u>10,937.38</u>
1020.00 Health Care				322,678.89		
12/01/23	1		Blue Cross and Blue Shield of Kansas City		40,342.03	
12/01/23	42413		NueSynergy		64.00	
12/01/23	P89		Payroll Journal Entry		(5,686.92)	
12/02/23	ACH		Principal Life Insurance Company		3,863.88	
12/15/23	42498		Colonial Life		1,211.40	
12/15/23	P89		Payroll Journal Entry		(5,686.92)	
12/29/23	42624		NueSynergy		64.00	
12/29/23	42625		Principal Life Insurance Company		4,116.44	
12/29/23	P89		Payroll Journal Entry		(5,686.92)	
12/31/23	1		KIRK/HOLLY		(854.19)	
Totals for 1020.00					<u>31,746.80</u>	<u>354,425.69</u>
1024.00 EAP				750.00		
Totals for 1024.00					<u>0.00</u>	<u>750.00</u>
1026.00 Preventative Health Care				9,074.50		
12/29/23	42611		Corporate Health - KU Midwest		708.00	
Totals for 1026.00					<u>708.00</u>	<u>9,782.50</u>
2004.00 Insurance - Prop. & Liability				89,867.06		
Totals for 2004.00					<u>0.00</u>	<u>89,867.06</u>
3002.00 Natural Gas				16,791.68		
12/01/23	1		Kansas Gas Service		560.10	
12/01/23	1		Kansas Gas Service		255.27	
12/01/23	1		Kansas Gas Service		85.62	
12/01/23	42403		ATMOS ENERGY		469.56	
12/29/23	1		Kansas Gas Service		952.85	
12/29/23	1		Kansas Gas Service		161.29	
12/29/23	42600		ATMOS ENERGY		829.26	
Totals for 3002.00					<u>3,313.95</u>	<u>20,105.63</u>
3004.00 Electric				43,484.93		
12/01/23	1		EVERGY		1,825.44	
12/01/23	1		EVERGY		924.14	
12/01/23	1		EVERGY		285.72	
12/29/23	1		EVERGY		235.44	
12/29/23	1		EVERGY		1,911.62	
12/29/23	1		EVERGY		783.03	
12/29/23	42608		City of Gardner		381.02	
Totals for 3004.00					<u>6,346.41</u>	<u>49,831.34</u>
3006.00 Water & Sewer				8,270.11		
12/01/23	42409		Johnson County Government		87.63	
12/01/23	42411		JOHNSON COUNTY WASTEWATER		77.77	
12/15/23	42513		Water District No. 7		306.64	
12/29/23	42608		City of Gardner		110.28	
12/29/23	42618		Johnson County Government		102.69	
12/29/23	42619		JOHNSON COUNTY WASTEWATER		95.66	

Fire District #1-Johnson County, Kansas General Ledger

December 1, 2023 - December 31, 2023

Date	Reference	Journal	Description	Beginning Balance	Current Amount	Period End Balance
Totals for 3006.00					<u>780.67</u>	<u>9,050.78</u>
3008.00	Communication			29,985.29		
12/15/23	42509		Verizon Wireless		1,432.11	
12/15/23	42510		Verizon Wireless		290.22	
12/15/23	42511		Verizon Wireless		706.74	
Totals for 3008.00					<u>2,429.07</u>	<u>32,414.36</u>
3010.00	Trash			3,609.79		
12/15/23	42501		Gardner Disposal Service, Inc.		105.36	
12/15/23	42515		WM Corporate Services, Inc.		79.57	
Totals for 3010.00					<u>184.93</u>	<u>3,794.72</u>
3012.00	Cable Service			11,500.00		
12/01/23	42402		Fire Fighters Union 3559		500.00	
12/15/23	42495		Fire Fighters Union 3559		500.00	
12/29/23	42599		Fire Fighters Union 3559		500.00	
Totals for 3012.00					<u>1,500.00</u>	<u>13,000.00</u>
3014.00	Cleaning Service			6,525.00		
Totals for 3014.00					<u>0.00</u>	<u>6,525.00</u>
3016.00	Pest Control			1,675.00		
12/29/23	42616		Hoffman Pest Control Services LLC		335.00	
Totals for 3016.00					<u>335.00</u>	<u>2,010.00</u>
4002.00	Office/AV			1,454.35		
Totals for 4002.00					<u>0.00</u>	<u>1,454.35</u>
4008.00	Janitorial			4,791.61		
12/15/23	42508		Veritiv Operating Company		512.77	
12/31/23	23		RECORD CENTRAL BANK CARD CHARGES		811.09	
Totals for 4008.00					<u>1,323.86</u>	<u>6,115.47</u>
4010.00	EMS General			12,579.48		
12/15/23	42503		Helget Gas Products		43.64	
Totals for 4010.00					<u>43.64</u>	<u>12,623.12</u>
4014.00	Postage			672.87		
Totals for 4014.00					<u>0.00</u>	<u>672.87</u>
4016.00	Printing/Copy			14.38		
Totals for 4016.00					<u>0.00</u>	<u>14.38</u>
4018.00	Other Miscellaneous			12,843.70		
12/31/23	4		RECORD BANK CHARGES		87.80	
12/31/23	4		RECORD BANK CHARGES		660.32	
12/31/23	23		RECORD CENTRAL BANK CARD CHARGES		49.99	
Totals for 4018.00					<u>798.11</u>	<u>13,641.81</u>
4102.00	Contracts			38,945.45		
Totals for 4102.00					<u>0.00</u>	<u>38,945.45</u>
4104.00	Subscriptions			73,722.68		
12/31/23	23		RECORD CENTRAL BANK CARD CHARGES		579.68	
Totals for 4104.00					<u>579.68</u>	<u>74,302.36</u>

Fire District #1-Johnson County, Kansas

General Ledger

December 1, 2023 - December 31, 2023

Date	Reference	Journal	Description	Beginning Balance	Current Amount	Period End Balance
4106.00 Hardware/Equipment				392.52		
Totals for 4106.00					<u>0.00</u>	<u>392.52</u>
4108.00 Printer Lease				7,781.41		
12/01/23	42406		GreatAmerica Financial Services		209.09	
12/15/23	42502		GreatAmerica Financial Services		431.62	
12/15/23	42514		Wells Fargo Vendor Financial Services, LLC		152.20	
12/29/23	42615		GreatAmerica Financial Services		<u>206.13</u>	
Totals for 4108.00					<u>999.04</u>	<u>8,780.45</u>
5002.00 Training				14,265.05		
12/29/23	42620		Josh Santos		231.40	
12/31/23	23		RECORD CENTRAL BANK CARD CHARGES		53.09	
Totals for 5002.00					<u>284.49</u>	<u>14,549.54</u>
5004.00 Tuition/Reg.				5,427.65		
12/31/23	23		RECORD CENTRAL BANK CARD CHARGES		647.75	
Totals for 5004.00					<u>647.75</u>	<u>6,075.40</u>
5006.00 Memberships				2,517.00		
12/15/23	42505		Kansas State Firefighters Assoc.		50.00	
12/31/23	23		RECORD CENTRAL BANK CARD CHARGES		50.00	
Totals for 5006.00					<u>100.00</u>	<u>2,617.00</u>
5008.00 Travel/Lodging				5,391.56		
12/29/23	42607		Chase Gourley		393.06	
Totals for 5008.00					<u>393.06</u>	<u>5,784.62</u>
5014.00 License & Permits				137.34		
12/01/23	42410		Johnson County Treasurer		65.62	
12/31/23	23		RECORD CENTRAL BANK CARD CHARGES		1,300.00	
12/31/23	24		RECORD PCARD CODE ADJUSTMENTS		(550.00)	
Totals for 5014.00					<u>815.62</u>	<u>952.96</u>
5016.00 Meals (per-diem)				3,459.74		
12/29/23	42626		Rob Hudspeth		71.73	
Totals for 5016.00					<u>71.73</u>	<u>3,531.47</u>
5018.00 Books/Magazine Subscript				4,690.14		
Totals for 5018.00					<u>0.00</u>	<u>4,690.14</u>
6002.00 Legal				9,914.00		
Totals for 6002.00					<u>0.00</u>	<u>9,914.00</u>
6003.00 Background Checks				49.50		
12/15/23	42504		JDP		110.45	
Totals for 6003.00					<u>110.45</u>	<u>159.95</u>
6004.00 Financial/Accounting				28,500.00		
12/29/23	42617		Hollis Kuckelman Van De Veer, Chartered		1,500.00	
Totals for 6004.00					<u>1,500.00</u>	<u>30,000.00</u>
7002.00 Facilities				59,547.79		
12/29/23	42609		CK Power Inc		831.14	
12/29/23	42609		CK Power Inc		700.00	

Fire District #1-Johnson County, Kansas General Ledger

December 1, 2023 - December 31, 2023

Date	Reference	Journal	Description	Beginning Balance	Current Amount	Period End Balance
12/29/23	42609		CK Power Inc		425.00	
12/29/23	42609		CK Power Inc		1,057.00	
12/29/23	42609		CK Power Inc		440.00	
12/29/23	42609		CK Power Inc		2,677.74	
12/31/23	23		RECORD CENTRAL BANK CARD CHARGES		26.99	
			Totals for 7002.00		<u>6,157.87</u>	<u>65,705.66</u>
7006.00 Vehicle Repair				135,775.39		
12/01/23	42404		Conrad Fire Equipment Inc		200.00	
12/01/23	42404		Conrad Fire Equipment Inc		575.00	
12/01/23	42412		MHC Kenworth - Olathe		2,918.28	
12/15/23	42499		Conrad Fire Equipment Inc		603.20	
12/15/23	42506		Lettersmith & Co.		20.00	
12/15/23	42507		MHC Kenworth - Olathe		2,132.84	
12/29/23	42622		MHC Kenworth - Olathe		5,283.75	
12/31/23	23		RECORD CENTRAL BANK CARD CHARGES		339.19	
			Totals for 7006.00		<u>12,072.26</u>	<u>147,847.65</u>
7008.00 Fuel				70,486.34		
12/01/23	42405		Fleet Fuels		995.94	
12/15/23	42500		Fleet Fuels		2,906.61	
12/15/23	42500		Fleet Fuels		1,277.30	
12/15/23	42507		MHC Kenworth - Olathe		435.88	
12/29/23	42613		Fleet Fuels		1,070.98	
			Totals for 7008.00		<u>6,686.71</u>	<u>77,173.05</u>
7010.00 Tools/Parts				3,109.40		
			Totals for 7010.00		<u>0.00</u>	<u>3,109.40</u>
8002.00 SCBA				10,728.25		
12/29/23	42612		Ed M. Feld Equipment Company, Inc.		3,451.40	
12/29/23	42623		Municipal Emergency Services, Inc.		233.44	
12/31/23	23		RECORD CENTRAL BANK CARD CHARGES		135.78	
			Totals for 8002.00		<u>3,820.62</u>	<u>14,548.87</u>
8004.00 CGI				1,594.64		
			Totals for 8004.00		<u>0.00</u>	<u>1,594.64</u>
8006.00 PP Clothing/Equipment				29,806.59		
12/29/23	42610		Conrad Fire Equipment Inc		682.13	
			Totals for 8006.00		<u>682.13</u>	<u>30,488.72</u>
8008.00 Miscellaneous Fire Equip				8,776.34		
12/01/23	42407		Heiman Fire Equipment, Inc		140.00	
			Totals for 8008.00		<u>140.00</u>	<u>8,916.34</u>
8010.00 Radio Equipment				2,137.43		
			Totals for 8010.00		<u>0.00</u>	<u>2,137.43</u>
9001.00 Bonds - General Obligations				1,039,800.00		
			Totals for 9001.00		<u>0.00</u>	<u>1,039,800.00</u>
9002.00 Food				2,551.02		
12/31/23	23		RECORD CENTRAL BANK CARD CHARGES		10.05	
			Totals for 9002.00		<u>10.05</u>	<u>2,561.07</u>
9004.00 Public Ed & C.E.R.T.				293.94		

Fire District #1-Johnson County, Kansas

General Ledger

December 1, 2023 - December 31, 2023

Date	Reference	Journal	Description	Beginning Balance	Current Amount	Period End Balance
Totals for 9004.00					<u>0.00</u>	<u>293.94</u>
9006.00 Uniforms				11,297.95		
12/15/23	42497		Casco Industries, Inc.		1,791.39	
12/29/23	42601		Casco Industries, Inc.		992.00	
12/29/23	42602		Casco Industries, Inc.		1,175.00	
12/29/23	42603		Casco Industries, Inc.		203.00	
12/29/23	42606		Casco Industries, Inc.		715.00	
12/29/23	42614		Galls, LLC		217.40	
12/29/23	42614		Galls, LLC		89.95	
12/29/23	42614		Galls, LLC		109.12	
12/29/23	42614		Galls, LLC		217.40	
12/29/23	42614		Galls, LLC		66.97	
12/29/23	42614		Galls, LLC		89.95	
12/29/23	42614		Galls, LLC		217.40	
12/29/23	42614		Galls, LLC		66.97	
12/29/23	42614		Galls, LLC		89.95	
12/29/23	42621		Laser Apparel		2,095.50	
12/31/23	23		RECORD CENTRAL BANK CARD CHARGES		1,483.44	
12/31/23	24		RECORD PCARD CODE ADJUSTMENTS		(385.79)	
12/31/23	24		RECORD PCARD CODE ADJUSTMENTS		(36.65)	
Totals for 9006.00					<u>9,198.00</u>	<u>20,495.95</u>
9008.00 Furniture				0.00		
12/31/23	23		RECORD CENTRAL BANK CARD CHARGES		528.00	
Totals for 9008.00					<u>528.00</u>	<u>528.00</u>
9011.00 Station Payment/Lease				50,557.70		
12/01/23	42409		Johnson County Government		1,796.77	
12/29/23	42618		Johnson County Government		1,800.77	
Totals for 9011.00					<u>3,597.54</u>	<u>54,155.24</u>
9012.00 Contract Payment				81,112.13		
12/01/23	42414		Rob Kirk		7,373.83	
Totals for 9012.00					<u>7,373.83</u>	<u>88,485.96</u>
9013.00 Wildland Expense				107,863.67		
Totals for 9013.00					<u>0.00</u>	<u>107,863.67</u>
9016.00 Interest Restricted				33,214.06		
12/31/23	2		RECORD INTEREST INCOME		0.07	
12/31/23	26		RECORD INTEREST INCOME		2,489.64	
Totals for 9016.00					<u>2,489.71</u>	<u>35,703.77</u>
9019.00 Transfer to S & V Liability				29,782.74		
Totals for 9019.00					<u>0.00</u>	<u>29,782.74</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				111,220.24		
Totals for 9020.30					<u>0.00</u>	<u>111,220.24</u>
9020.40 Engines Type 1((3)				152,271.85		

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

December 1, 2023 - December 31, 2023

Date	Reference	Journal	Description	Beginning Balance	Current Amount	Period End Balance
Totals for 9020.40					<u>0.00</u>	<u>152,271.85</u>
9020.50	Vehicle Purchases			19,555.49		
Totals for 9020.50					<u>0.00</u>	<u>19,555.49</u>
9021.00	Unbudgeted Expenses			7,400.00		
Totals for 9021.00					<u>0.00</u>	<u>7,400.00</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			601.48		
Totals for 9026.00					<u>0.00</u>	<u>601.48</u>
9026.02	Regular Pay - FD#2			1,613,944.12		
12/01/23	P89		Payroll Journal Entry		72,844.94	
12/15/23	P89		Payroll Journal Entry		69,336.68	
12/29/23	P89		Payroll Journal Entry		69,461.68	
Totals for 9026.02					<u>211,643.30</u>	<u>1,825,587.42</u>
9026.04	FLSA - FD#2			12,363.27		
12/15/23	P89		Payroll Journal Entry		1,399.66	
Totals for 9026.04					<u>1,399.66</u>	<u>13,762.93</u>
9026.06	Unscheduled OT - FD#2			110,018.58		
12/01/23	P89		Payroll Journal Entry		2,712.84	
12/15/23	P89		Payroll Journal Entry		1,083.24	
12/29/23	P89		Payroll Journal Entry		3,067.46	
Totals for 9026.06					<u>6,863.54</u>	<u>116,882.12</u>
9026.08	KP&F - FD#2			392,381.60		
12/01/23	P89		Payroll Journal Entry		17,272.51	
12/15/23	P89		Payroll Journal Entry		16,417.96	
12/29/23	P89		Payroll Journal Entry		16,580.17	
Totals for 9026.08					<u>50,270.64</u>	<u>442,652.24</u>
9026.14	Medicare - FD#2			24,173.07		
12/01/23	P89		Payroll Journal Entry		1,058.42	
12/15/23	P89		Payroll Journal Entry		1,019.51	
12/29/23	P89		Payroll Journal Entry		1,012.54	
Totals for 9026.14					<u>3,090.47</u>	<u>27,263.54</u>
9026.16	Work Comp - FD#2			46,134.90		
12/15/23	42496		Benchmark Insurance Company		3,928.65	
Totals for 9026.16					<u>3,928.65</u>	<u>50,063.55</u>
9026.18	Life Insurance - FD#2			3,052.39		
12/01/23	42408		JOCO FD #1 FRA		869.00	
12/01/23	P89		Payroll Journal Entry		(24.58)	
12/02/23	ACH		Principal Life Insurance Company		422.22	
12/15/23	P89		Payroll Journal Entry		(24.58)	
12/29/23	42625		Principal Life Insurance Company		483.94	
12/29/23	P89		Payroll Journal Entry		(24.58)	
Totals for 9026.18					<u>1,701.42</u>	<u>4,753.81</u>
9026.20	Health Care - FD#2			124,947.64		

Fire District #1-Johnson County, Kansas

General Ledger

December 1, 2023 - December 31, 2023

Date	Reference	Journal	Description	Beginning Balance	Current Amount	Period End Balance
12/01/23	1		Blue Cross and Blue Shield of Kansas City		14,415.42	
12/01/23	42413		NueSynergy		56.00	
12/01/23	P89		Payroll Journal Entry		(2,274.71)	
12/02/23	ACH		Principal Life Insurance Company		1,563.70	
12/15/23	42498		Colonial Life		1,055.50	
12/15/23	P89		Payroll Journal Entry		(2,274.71)	
12/29/23	42624		NueSynergy		56.00	
12/29/23	P89		Payroll Journal Entry		(2,274.71)	
Totals for 9026.20					<u>10,322.49</u>	<u>135,270.13</u>
9026.22 Dental - FD#2				2,840.96		
12/01/23	P89		Payroll Journal Entry		(12.42)	
12/15/23	P89		Payroll Journal Entry		(12.42)	
12/29/23	42625		Principal Life Insurance Company		1,677.23	
12/29/23	P89		Payroll Journal Entry		(12.42)	
Totals for 9026.22					<u>1,639.97</u>	<u>4,480.93</u>
9026.26 Operating Expenses - FD#2				152,649.23		
12/01/23	42404		Conrad Fire Equipment Inc		87.45	
12/15/23	42497		Casco Industries, Inc.		703.61	
12/15/23	42512		Verizon Wireless		803.78	
12/29/23	42601		Casco Industries, Inc.		496.00	
12/29/23	42602		Casco Industries, Inc.		707.00	
12/29/23	42604		Casco Industries, Inc.		206.00	
12/29/23	42605		Casco Industries, Inc.		229.00	
12/29/23	42606		Casco Industries, Inc.		296.00	
12/29/23	42614		Galls, LLC		34.41	
12/29/23	42614		Galls, LLC		109.12	
12/29/23	42614		Galls, LLC		89.95	
12/29/23	42621		Laser Apparel		896.50	
12/29/23	42622		MHC Kenworth - Olathe		114.09	
12/31/23	23		RECORD CENTRAL BANK CARD CHARGES		1,804.38	
12/31/23	24		RECORD PCARD CODE ADJUSTMENTS		550.00	
12/31/23	24		RECORD PCARD CODE ADJUSTMENTS		385.79	
12/31/23	24		RECORD PCARD CODE ADJUSTMENTS		36.65	
Totals for 9026.26					<u>7,549.73</u>	<u>160,198.96</u>
9035.00 Transfers to Equip Reserve				101,000.00		
Totals for 9035.00					<u>0.00</u>	<u>101,000.00</u>

Net Profit/(Loss)	
Current Period	<u>(997,131.12)</u>
Year-to-Date	<u>(103,299.30)</u>

Transaction count = 367