

Fire District #1-Johnson County, Kansas

Financial Statements and
Supplementary Information
For the One Month and Three Months Ended
March 31, 2020



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ACCOUNTANTS' COMPILATION REPORT

To the Board of Directors
Fire District #1-Johnson County, Kansas
New Century, 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 March 31, 2020, and the related statement of revenues and expenses - cash basis for the One Month and Three 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

April 08, 2020

**Fire District #1-Johnson County, Kansas
Statement of Assets, Liabilities
and Net Assets -- Cash Basis
March 31, 2020**

ASSETS

Current Assets	
Cash - Humana FSA	\$ 1,000.00
Checking Account	93,517.71
Cash In Bank - FSA Savings	117,779.59
Cash in Bank - Savings	1,781,579.85
Cash in Bank - Equip Reserve	166,051.14
Cash in Bank - S&V Liability	183,514.74
Cash in Bank - Contingency Reserve	731,497.38
Cash in Bank - Bond Fund	<u>8,224,623.26</u>
 Total Assets	 <u><u>\$ 11,299,563.67</u></u>

LIABILITIES AND NET ASSETS

Current Liabilities	
FSA Contributions Withheld	\$ <u>(1,176.02)</u>
 Total Current Liabilities	 (1,176.02)
Net Assets	
Net Assets - Restricted - Equip Reserve	166,051.14
Net Assets - Restricted - S & V Liability Fund	183,514.74
Net Assets - Contingency Reserve	731,497.38
Net Assets - Restricted - Bond Station Fund	8,224,623.26
Net Assets - Unrestricted	263,769.30
Year-to-Date - Operating Net Revenue	<u>1,731,283.87</u>
 Total Net Assets	 <u>11,300,739.69</u>
 Total Liabilities and Net Assets	 <u><u>\$ 11,299,563.67</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 Three Months Ended March 31, 2020

	Current Period Actual	Year to Date Actual	%	Annual Budget	Unexpended Budget	%
Revenues						
Budgeted Revenues						
905.00 - Real, Personal, Prop-Current	\$ 307,623.46	\$ 2,574,805.98	93.1	\$ 4,672,600.00	\$ 2,097,794.02	44.9
910.00 - Motor Vehicle	31,736.14	108,756.83	3.9	397,392.00	288,635.17	72.6
915.00 - Heavy Truck	134.69	1,309.10	0.0	590.00	(719.10)	(121.9)
920.00 - Commercial Vehicle	6,936.65	7,852.69	0.3	13,054.00	5,201.31	39.8
930.00 - Rental Excise Tax	0.00	1,028.35	0.0	143.00	(885.35)	(619.1)
940.00 - Recreational Vehicles	181.88	913.05	0.0	4,861.00	3,947.95	81.2
950.00 - Airport Contract	0.00	25,000.00	0.9	100,000.00	75,000.00	75.0
965.00 - Runway Checks	0.00	18,500.00	0.7	18,500.00	0.00	0.0
980.00 - Interest Inc-Operating Savings	1,239.51	4,295.79	0.2	0.00	(4,295.79)	0.0
985.00 - Interest Inc-Restricted	729.69	2,675.60	0.1	3,500.00	824.40	23.6
986.00 - Wildland Income	0.00	0.00	0.0	50,000.00	50,000.00	100.0
991.00 - Permits & Fees	500.00	20,409.12	0.7	20,000.00	(409.12)	(2.0)
Total Budgeted Revenue	349,082.02	2,765,546.51	100.0	5,280,640.00	2,515,093.49	47.6
Unbudgeted Income						
997.50 - Bonds - General Obligation	30,815.44	194,263.71	7.0	350,855.00	156,591.29	44.6
998.00 - Unbudgeted Receipts	84,000.00	84,000.00	3.0	0.00	(84,000.00)	0.0
9037.15 - Interest Income - Bond Fund	7,238.41	22,092.19	0.8	0.00	(22,092.19)	0.0
Total Unbudgeted Income	122,053.85	300,355.90	10.9	350,855.00	50,499.10	14.4
Total Revenues	471,135.87	3,065,902.41	110.9	5,631,495.00	2,565,592.59	45.6
Operating Expenses						
Employee Expense						
1002.00 - Regular Pay	201,048.12	701,832.81	25.4	2,843,287.00	2,141,454.19	75.3
1004.00 - FLSA	1,115.34	3,384.04	0.1	16,500.00	13,115.96	79.5
1006.00 - Unscheduled Overtime	7,237.65	23,015.58	0.8	90,000.00	66,984.42	74.4
1008.00 - KP & F	42,283.47	147,281.76	5.3	498,634.00	351,352.24	70.5
1010.00 - Unemployment	0.00	638.48	0.0	6,000.00	5,361.52	89.4
1012.00 - Social Security	1,021.53	3,482.38	0.1	9,000.00	5,517.62	61.3
1014.00 - Medicare	3,228.01	11,205.84	0.4	37,000.00	25,794.16	69.7
1016.00 - Workers Comp	0.00	14,748.00	0.5	244,071.00	229,323.00	94.0
1018.00 - Life Insurance	573.26	2,098.66	0.1	12,000.00	9,901.34	82.5
1020.00 - Health Care	35,417.29	108,210.73	3.9	490,500.00	382,289.27	77.9
1024.00 - EAP	0.00	0.00	0.0	4,000.00	4,000.00	100.0
1026.00 - Preventative Health Care	0.00	1,887.28	0.1	13,397.00	11,509.72	85.9
Total Employee Expenses	291,924.67	1,017,785.56	36.8	4,264,389.00	3,246,603.44	76.1

Fire District #1-Johnson County, Kansas
Statement of Receipts and Disbursements
Operating Fund -- Cash Basis
For the One Month and Three Months Ended March 31, 2020

	Current Period Actual	Year to Date Actual	%	Annual Budget	Unexpended Budget	%
Insurance						
2004.00 - Insurance - Prop. & Liability	0.00	10,178.75	0.4	40,500.00	30,321.25	74.9
Total Insurance	0.00	10,178.75	0.4	40,500.00	30,321.25	74.9
Utilities						
3002.00 - Natural Gas	\$ 765.55	\$ 3,458.68	0.1	\$ 15,000.00	\$ 11,541.32	76.9
3004.00 - Electric	1,286.28	4,837.35	0.2	34,750.00	29,912.65	86.1
3006.00 - Water & Sewer	685.48	1,620.73	0.1	9,000.00	7,379.27	82.0
3008.00 - Telephone	780.43	2,489.27	0.1	15,000.00	12,510.73	83.4
3010.00 - Trash	80.93	532.82	0.0	2,000.00	1,467.18	73.4
3012.00 - Cellular Phone	528.08	1,586.91	0.1	8,000.00	6,413.09	80.2
3016.00 - Pest Control	0.00	205.00	0.0	2,000.00	1,795.00	89.8
Total Utilities	4,126.75	14,730.76	0.5	85,750.00	71,019.24	82.8
Supplies						
4001.00 - IT	4,735.97	15,933.87	0.6	55,000.00	39,066.13	71.0
4002.00 - Office/AV	0.00	757.89	0.0	4,000.00	3,242.11	81.1
4008.00 - Janitorial	0.00	731.90	0.0	4,000.00	3,268.10	81.7
4010.00 - EMS General	1,992.52	3,191.68	0.1	15,000.00	11,808.32	78.7
4014.00 - Postage	27.34	27.34	0.0	1,500.00	1,472.66	98.2
4016.00 - Printing/Copy	502.22	1,831.30	0.1	7,500.00	5,668.70	75.6
4017.00 - Late Fees	0.00	0.00	0.0	750.00	750.00	100.0
4018.00 - Other Miscellaneous	177.20	791.71	0.0	1,500.00	708.29	47.2
Total Supplies	7,435.25	23,265.69	0.8	89,250.00	65,984.31	73.9
Professional Development						
5002.00 - Training	1,126.78	1,801.78	0.1	30,000.00	28,198.22	94.0
5004.00 - Tuition/Reg.	0.00	1,450.00	0.1	2,000.00	550.00	27.5
5006.00 - Memberships	60.00	670.00	0.0	3,500.00	2,830.00	80.9
5008.00 - Commercial Travel	0.00	0.00	0.0	6,000.00	6,000.00	100.0
5012.00 - Lodging	512.79	793.77	0.0	6,000.00	5,206.23	86.8
5014.00 - License & Permits	60.00	700.00	0.0	3,500.00	2,800.00	80.0
5016.00 - Meals (per-diem)	16.97	16.97	0.0	3,000.00	2,983.03	99.4
5018.00 - Books/Magazine Subscript	0.00	0.00	0.0	1,000.00	1,000.00	100.0
Total Professional Development	1,776.54	5,432.52	0.2	55,000.00	49,567.48	90.1
Contract Services						
6002.00 - Legal	0.00	0.00	0.0	15,000.00	15,000.00	100.0
6003.00 - KBI Checks	0.00	0.00	0.0	300.00	300.00	100.0
6004.00 - Financial/Accounting	1,050.00	3,150.00	0.1	30,000.00	26,850.00	89.5
Total Contract Services	1,050.00	3,150.00	0.1	45,300.00	42,150.00	93.0

See Accountants' Compilation Report

Fire District #1-Johnson County, Kansas
Statement of Receipts and Disbursements
Operating Fund -- Cash Basis
For the One Month and Three Months Ended March 31, 2020

	Current Period Actual	Year to Date Actual	%	Annual Budget	Unexpended Budget	%
Maintenance						
7002.00 - Facilities	\$ 968.13	\$ 8,840.13	0.3	\$ 70,000.00	\$ 61,159.87	87.4
7006.00 - Vehicle Repair	122.99	3,619.45	0.1	60,000.00	56,380.55	94.0
7008.00 - Fuel	2,908.19	12,580.36	0.5	50,000.00	37,419.64	74.8
7010.00 - Tools	<u>0.00</u>	<u>0.00</u>	0.0	<u>2,000.00</u>	<u>2,000.00</u>	100.0
Total Maintenance	3,999.31	25,039.94	0.9	182,000.00	156,960.06	86.2
Protective Equipment						
8002.00 - SCBA	3,159.10	3,159.10	0.1	7,500.00	4,340.90	57.9
8004.00 - CGI	0.00	0.00	0.0	6,000.00	6,000.00	100.0
8006.00 - PP Clothing/Equipment	24,099.00	25,558.46	0.9	53,718.00	28,159.54	52.4
8008.00 - Miscellaneous Fire Equip	(4,889.50)	(4,423.92)	(0.2)	27,515.00	31,938.92	116.1
8010.00 - Communications Equipment	<u>1,608.78</u>	<u>5,879.80</u>	0.2	<u>30,000.00</u>	<u>24,120.20</u>	80.4
Total Protective Equipment	23,977.38	30,173.44	1.1	124,733.00	94,559.56	75.8
Miscellaneous						
9002.00 - Food	0.00	0.00	0.0	3,000.00	3,000.00	100.0
9004.00 - Public Ed & C.E.R.T.	0.00	432.01	0.0	9,000.00	8,567.99	95.2
9006.00 - Uniforms	272.02	956.96	0.0	20,000.00	19,043.04	95.2
9008.00 - Furniture	0.00	0.00	0.0	5,000.00	5,000.00	100.0
9011.00 - Station Lease	1,533.32	39,283.28	1.4	51,600.00	12,316.72	23.9
9016.00 - Interest Restricted	7,968.10	24,767.79	0.9	0.00	(24,767.79)	0.0
9020.00 - Vehicle Purchases	<u>0.00</u>	<u>7,889.11</u>	0.3	<u>305,118.00</u>	<u>297,228.89</u>	97.4
Total Miscellaneous	<u>9,773.44</u>	<u>73,329.15</u>	2.7	<u>393,718.00</u>	<u>320,388.85</u>	81.4
Total Budgeted Operating Expense Before Grant Expenses	344,063.34	1,203,085.81	43.5	5,280,640.00	4,077,554.19	77.2
Grant Expense						
Safer Grant Expenses	<u>30,565.88</u>	<u>103,531.06</u>	3.7	<u>0.00</u>	<u>(103,531.06)</u>	0.0
Total Grant Expense	30,565.88	103,531.06	3.7	0.00	(103,531.06)	0.0
Total Budgeted Operating Expense	374,629.22	1,306,616.87	47.2	5,280,640.00	3,974,023.13	75.3
Unbudgeted Expenses						
9001.00 - Bonds - General Obligations	<u>0.00</u>	<u>28,001.67</u>	0.9	<u>350,855.00</u>	<u>322,853.33</u>	92.0
Total Unbudgeted Expenses	<u>0.00</u>	<u>28,001.67</u>	0.9	<u>350,855.00</u>	<u>322,853.33</u>	92.0
Total Operating Expenses	<u>374,629.22</u>	<u>1,334,618.54</u>	43.5	<u>5,631,495.00</u>	<u>4,296,876.46</u>	76.3
Revenues Over (Under) Expenses	<u>\$ 96,506.65</u>	<u>\$ 1,731,283.87</u>	56.5	<u>\$ 0.00</u>	<u>\$ (1,731,283.87)</u>	0.0

See Accountants' Compilation Report

SUPPLEMENTARY

INFORMATION

Fire District #1-Johnson County, Kansas
Schedule of Cash Receipts and Disbursements
For the One Month and Three Months Ended March 31, 2020

	Current Period Actual	Year to Date Actual	%	Annual Budget	Unexpended Budget	%
Cash Receipts						
Budgeted Receipts	\$ 349,082.02	\$ 2,765,546.51	100.0	\$ 5,280,640.00	\$ 2,515,093.49	47.6
Unbudgeted Receipts	<u>84,000.00</u>	<u>84,000.00</u>	3.0	<u>0.00</u>	<u>(84,000.00)</u>	0.0
Total Cash Receipts	433,082.02	2,849,546.51	103.0	5,280,640.00	2,431,093.49	46.0
Cash Disbursements						
Employee Expenses	291,924.67	1,017,785.56	36.8	4,264,389.00	3,246,603.44	76.1
Insurance	0.00	10,178.75	0.4	40,500.00	30,321.25	74.9
Utilities	4,126.75	14,730.76	0.5	85,750.00	71,019.24	82.8
Supplies	7,435.25	23,265.69	0.8	89,250.00	65,984.31	73.9
Professional Development	1,776.54	5,432.52	0.2	55,000.00	49,567.48	90.1
Contract Services	1,050.00	3,150.00	0.1	45,300.00	42,150.00	93.0
Maintenance	3,999.31	25,039.94	0.9	182,000.00	156,960.06	86.2
Protective Equipment	23,977.38	30,173.44	1.1	124,733.00	94,559.56	75.8
Miscellaneous						
Food	0.00	0.00	0.0	3,000.00	3,000.00	100.0
Public Ed & C.E.R.T.	0.00	432.01	0.0	9,000.00	8,567.99	95.2
Uniforms	272.02	956.96	0.0	20,000.00	19,043.04	95.2
Furniture	0.00	0.00	0.0	5,000.00	5,000.00	100.0
Station Lease	1,533.32	39,283.28	1.4	51,600.00	12,316.72	23.9
Interest Restricted	7,968.10	24,767.79	0.9	0.00	(24,767.79)	0.0
Vehicle Purchases	0.00	7,889.11	0.3	305,118.00	297,228.89	97.4
SAFER Grant Expenses	30,565.88	103,531.06	1.1	0.00	(103,531.06)	75.8
Unbudgeted Expenses	<u>0.00</u>	<u>0.00</u>	0.0	<u>0.00</u>	<u>0.00</u>	0.0
Total Cash Disbursements	<u>344,063.34</u>	<u>1,306,616.87</u>	47.2	<u>5,280,640.00</u>	<u>3,974,023.13</u>	75.3
Net Cash Increase (Decrease)	<u>\$ 89,018.68</u>	1,542,929.64	55.8	<u>\$ 0.00</u>	<u>\$ (1,542,929.64)</u>	0.0
Cash - Beginning of Year		11,042,534.78				
Net Bond Fund Receipts/(Payments)		(1,309,794.50)				
Restricted Interest - Adjustment		24,767.79				
FSA Contributions Withheld		(874.04)				
Cash in Bank - Equip Reserve		(166,051.14)				
Cash in Bank - S&V Liability		(183,514.74)				
Cash in Bank - Contingency Reserve		(731,497.38)				
Cash in Bank - Bond Fund		<u>(8,224,623.26)</u>				
Cash - Operating Fund		<u>\$ 1,993,877.15</u>				

See Accountants' Compilation Report

Fire District #1-Johnson County, Kansas
Schedule of Safer18 Receipts and Disbursements
For the One Month and Three Months Ended March 31, 2020

	Current Period Actual	Year to Date Actual	Annual Budget	Unexpended Budget	%
Revenues					
SAFER Personnel Grant Revenues					
992.00 - SAFER18 Personnel	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	0.0
Total SAFER Personnel Grant Revenues	0.00	0.00	0.00	0.00	0.0
Expenses					
SAFER Personnel Grant Expenses					
9024.02 - Regular Pay - SAFER18 Personnel	10,441.00	37,446.33	0.00	(37,446.33)	0.0
9024.04 - FLSA - SAFER18 Personnel	93.48	832.52	0.00	(832.52)	0.0
9024.06 - Unscheduled Overtime - SAFER18 Personnel	1,308.45	2,364.69	0.00	(2,364.69)	0.0
9024.08 - KP & F - SAFER18 Personnel	2,597.15	8,913.14	0.00	(8,913.14)	0.0
9024.18 - Life Insurance - SAFER18 Personnel	30.24	129.82	0.00	(129.82)	0.0
9024.20 - Health Care - SAFER18 Personnel	1,375.00	4,165.91	0.00	(4,165.91)	0.0
Total SAFER Personnel Grant Expenses	15,845.32	53,852.41	0.00	(53,852.41)	0.0
Revenues Over(Under)Expenses	\$ (15,845.32)	\$ (53,852.41)	\$ 0.00	\$ 53,852.41	0.0

See Accountants' Compilation Report

Fire District #1-Johnson County, Kansas
Schedule of Safer19 Receipts and Disbursements
For the One Month and Three Months Ended March 31, 2020

	Current Period Actual	Year to Date Actual	Annual Budget	Unexpended Budget	%
Revenues					
SAFER Personnel Grant Revenues					
993.00 - SAFER19 Personnel	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	0.0
Total SAFER Personnel Grant Revenues	0.00	0.00	0.00	0.00	0.0
Expenses					
SAFER Personnel Grant Expenses					
9025.02 - Regular Pay - SAFER19 Personnel	10,227.86	36,082.10	0.00	(36,082.10)	0.0
9025.04 - FLSA - SAFER19 Personnel	91.32	455.50	0.00	(455.50)	0.0
9025.06 - Unscheduled Overtime - SAFER19 Personnel	559.34	559.34	0.00	(559.34)	0.0
9025.08 - KP & F - SAFER19 Personnel	2,385.66	8,150.03	0.00	(8,150.03)	0.0
9025.18 - Life Insurance - SAFER19 Personnel	31.49	125.22	0.00	(125.22)	0.0
9025.20 - Health Care - SAFER19 Personnel	1,424.89	4,306.46	0.00	(4,306.46)	0.0
Total SAFER Personnel Grant Expenses	14,720.56	49,678.65	0.00	(49,678.65)	0.0
Revenues Over(Under)Expenses	<u>\$ (14,720.56)</u>	<u>\$ (49,678.65)</u>	<u>\$ 0.00</u>	<u>\$ 49,678.65</u>	0.0

See Accountants' Compilation Report

Fire District #1-Johnson County, Kansas
Schedule of Receipts and Disbursements
Bond Funds -- Cash Basis
For the One Month and Three Months Ended March 31, 2020

	Current Period Actual	Year to Date Actual	Annual Budget	Unexpended Budget	%
Bond Fund					
Bond Station Fund Begin. Balance	\$ 8,217,395.05	\$ 9,700,679.80			
Bond Station Fund Proceeds	0.00	0.00	\$ 0.00	\$ 0.00	0.0
9037.15 - Interest Income - Bond Fund	<u>7,238.41</u>	<u>22,092.19</u>	<u>0.00</u>	<u>(22,092.19)</u>	0.0
Total Bond Station Fund	8,224,633.46	9,722,771.99	0.00	(22,092.19)	0.0
Bond Fund Expenses					
9040.06 - Architecture Fees	0.00	16,692.67	0.00	(16,692.67)	0.0
9040.08 - Professional Fees	0.00	24,140.00	0.00	(24,140.00)	0.0
9040.10 - Bank Fees	10.20	32.20	0.00	(32.20)	0.0
9040.12 - Fire Station	<u>0.00</u>	<u>1,457,283.86</u>	<u>0.00</u>	<u>(1,457,283.86)</u>	0.0
Total Bond Fund Expenses	<u>10.20</u>	<u>1,498,148.73</u>	<u>0.00</u>	<u>(1,498,148.73)</u>	0.0
Bond Station Fund Balance	<u>\$ 8,224,623.26</u>	<u>\$ 8,224,623.26</u>	<u>\$ 0.00</u>	<u>\$ 1,476,056.54</u>	0.0

See Accountants' Compilation Report

Fire District #1-Johnson County, Kansas

General Ledger

March 1, 2020 - March 31, 2020

Date	Reference	Journal	Description	Beginning Balance	Current Amount	Period End Balance
102.00	Cash - Humana FSA			1,000.00		
			Totals for 102.00		<u>0.00</u>	<u>1,000.00</u>
104.00	Checking Account			52,350.71		
03/13/20	1		EVERGY		(876.34)	
03/13/20	1		EVERGY		(248.54)	
03/13/20	1		Kansas Gas Service		(483.07)	
03/13/20	1		Kansas Gas Service		(282.48)	
03/13/20	33534		Internal Revenue Service		(16,150.28)	
03/13/20	33535		Kansas Withholding Tax		(4,904.00)	
03/13/20	33536		KPERS		(31,011.40)	
03/13/20	33537		Fire Fighters Union 3559		(480.00)	
03/13/20	33538		Fire Fighters Union 3559		(150.00)	
03/13/20	33539		BankCard Services		(2,546.43)	
03/13/20	33540		C & G Rubber Stamp Inc.		(72.00)	
03/13/20	33541		Casco Industries, Inc.		(23,979.00)	
03/13/20	33542		Colonial Life		(1,562.98)	
03/13/20	33543		Commercial Appliance Repair, Inc.		(145.00)	
03/13/20	33544		Ed M. Feld Equipment Company, Inc.		(3,159.10)	
03/13/20	33545		GreatAmerica Financial Services		(412.04)	
03/13/20	33546		Helget Gas Products		(19.20)	
03/13/20	33547		Heritage Electric, LLC		(480.00)	
03/13/20	33548		JDP		(10.50)	
03/13/20	33549		Johnson County Government		(4,664.25)	
03/13/20	33550		KSAFC		(60.00)	
03/13/20	33551		OPTUM		(38.25)	
03/13/20	33552		O'Reilly Automotive, Inc.		(122.99)	
03/13/20	33553		The Flower Farm		(50.50)	
03/13/20	33554		TRAILS WEST ACE		(37.51)	
03/13/20	33555		UPS Store #5784		(27.34)	
03/13/20	33556		Verizon Wireless		(1,308.78)	
03/13/20	33557		Verizon Wireless		(528.08)	
03/13/20	33558		Verizon Wireless		(632.96)	
03/13/20	33559		W.S. Darley & Co.		(1,126.78)	
03/13/20	33560		WALMART COMMUNITY		(71.72)	
03/13/20	33561		Wells Fargo Vendor Financial Services, LLC		(90.18)	
03/13/20	33562		WEX BANK		(2,908.19)	
03/13/20	33563		WM Corporate Services, Inc.		(80.93)	
03/13/20	33564		ICMA Retire Trst 457 - Acct. #303819		(1,387.27)	
03/13/20	33565		Kansas Payment Center		(591.69)	
03/13/20	P89		Payroll Journal Entry		(80,476.24)	
03/27/20	33614		Internal Revenue Service		(16,503.80)	
03/27/20	33615		Kansas Withholding Tax		(5,013.00)	
03/27/20	33616		KPERS		(31,665.44)	
03/27/20	33617		Fire Fighters Union 3559		(480.00)	
03/27/20	33618		Fire Fighters Union 3559		(150.00)	
03/27/20	33619		CenturyLink		(147.47)	
03/27/20	33620		City of Gardner		(720.24)	
03/27/20	33621		Commercial Appliance Repair, Inc.		(145.00)	
03/27/20	33622		Conrad Fire Equipment Inc		(120.00)	
03/27/20	33623		Cosentino's Food Stores - PV		(16.97)	
03/27/20	33624		Helget Gas Products		(18.88)	
03/27/20	33625		Hollis Kuckelman Van De Veer, Chartered		(1,050.00)	
03/27/20	33626		Jay's Uniforms LLC		(131.97)	
03/27/20	33627		Johnson County Government		(1,659.96)	
03/27/20	33628		Principal Life Insurance Company		(4,354.90)	
03/27/20	33629		Red Wing Business Advantage		(150.00)	
03/27/20	33630		Sherwin Williams		(141.42)	

Fire District #1-Johnson County, Kansas

General Ledger

March 1, 2020 - March 31, 2020

Date	Reference	Journal	Description	Beginning Balance	Current Amount	Period End Balance
03/27/20	33631		ICMA Retire Trst 457 - Acct. #303819		(1,397.54)	
03/27/20	33632		Kansas Payment Center		(591.69)	
03/27/20	P89		Payroll Journal Entry		(82,217.67)	
03/31/20	3		RECORD TRANSFERS		327,851.97	
03/31/20	3		RECORD TRANSFERS		(377,000.00)	
03/31/20	4		RECORD BANK CHARGES		(54.70)	
03/31/20	5		RECORD BANK DEPOSIT		461,428.26	
03/31/20	ACH		HUMANA INSURANCE COMPANY		(43,206.56)	
			Totals for 104.00		<u>41,167.00</u>	<u>93,517.71</u>
106.00	Cash In Bank - FSA Savings			118,827.44		
03/31/20	2		RECORD INTEREST INCOME		7.99	
03/31/20	9		RECORD FSA PAYMENTS		(1,055.84)	
			Totals for 106.00		<u>(1,047.85)</u>	<u>117,779.59</u>
107.00	Cash in Bank - Savings			1,725,790.35		
03/31/20	1		RECORD REVENUE		5,409.95	
03/31/20	2		RECORD INTEREST INCOME		1,231.52	
03/31/20	3		RECORD TRANSFERS		(327,851.97)	
03/31/20	3		RECORD TRANSFERS		377,000.00	
			Totals for 107.00		<u>55,789.50</u>	<u>1,781,579.85</u>
108.00	Cash in Bank - Equip Reserve			165,959.62		
03/31/20	2		RECORD INTEREST INCOME		91.52	
			Totals for 108.00		<u>91.52</u>	<u>166,051.14</u>
110.00	Cash in Bank - S&V Liability			183,413.59		
03/31/20	11		RECORD INTEREST INCOME		101.15	
			Totals for 110.00		<u>101.15</u>	<u>183,514.74</u>
112.00	Cash in Bank - Contingency Reserve			730,960.36		
03/31/20	12		RECORD INTEREST INCOME		537.02	
			Totals for 112.00		<u>537.02</u>	<u>731,497.38</u>
114.00	Cash in Bank - Bond Fund			8,217,395.05		
03/31/20	17		RECORD INTEREST INCOME		7,238.41	
03/31/20	18		RECORD BANK CHARGES - BOND		(10.20)	
			Totals for 114.00		<u>7,228.21</u>	<u>8,224,623.26</u>
525.00	ICMA			0.00		
03/13/20	33564		ICMA Retire Trst 457 - Acct. #303819		985.67	
03/13/20	P89		Payroll Journal Entry		(985.67)	
03/27/20	33631		ICMA Retire Trst 457 - Acct. #303819		995.94	
03/27/20	P89		Payroll Journal Entry		(995.94)	
			Totals for 525.00		<u>0.00</u>	<u>0.00</u>
526.00	FSA Contributions Withheld			578.02		
03/13/20	P89		Payroll Journal Entry		(228.92)	
03/27/20	P89		Payroll Journal Entry		(228.92)	
03/31/20	9		RECORD FSA PAYMENTS		1,055.84	
			Totals for 526.00		<u>598.00</u>	<u>1,176.02</u>
527.00	Union Dues			0.00		
03/13/20	33537		Fire Fighters Union 3559		480.00	
03/13/20	P89		Payroll Journal Entry		(480.00)	
03/27/20	33617		Fire Fighters Union 3559		480.00	
03/27/20	P89		Payroll Journal Entry		(480.00)	

Fire District #1-Johnson County, Kansas

General Ledger

March 1, 2020 - March 31, 2020

Date	Reference	Journal	Description	Beginning Balance	Current Amount	Period End Balance
				Totals for 527.00	<u>0.00</u>	<u>0.00</u>
531.00	Federal/FICA Tax Withheld			0.00		
03/13/20	33534		Internal Revenue Service		16,150.28	
03/13/20	P89		Payroll Journal Entry		(16,150.28)	
03/27/20	33614		Internal Revenue Service		16,503.80	
03/27/20	P89		Payroll Journal Entry		(16,503.80)	
				Totals for 531.00	<u>0.00</u>	<u>0.00</u>
534.00	State Income Tax Withheld			0.00		
03/13/20	33535		Kansas Withholding Tax		4,904.00	
03/13/20	P89		Payroll Journal Entry		(4,904.00)	
03/27/20	33615		Kansas Withholding Tax		5,013.00	
03/27/20	P89		Payroll Journal Entry		(5,013.00)	
				Totals for 534.00	<u>0.00</u>	<u>0.00</u>
535.00	Garnishment Withheld			0.00		
03/13/20	33565		Kansas Payment Center		591.69	
03/13/20	P89		Payroll Journal Entry		(591.69)	
03/27/20	33632		Kansas Payment Center		591.69	
03/27/20	P89		Payroll Journal Entry		(591.69)	
				Totals for 535.00	<u>0.00</u>	<u>0.00</u>
538.00	KPERs Withheld			0.00		
03/13/20	33536		KPERs		31,011.40	
03/13/20	P89		Payroll Journal Entry		(31,011.40)	
03/27/20	33616		KPERs		31,665.44	
03/27/20	P89		Payroll Journal Entry		(31,665.44)	
				Totals for 538.00	<u>0.00</u>	<u>0.00</u>
539.00	ICMA Loan Withheld			0.00		
03/13/20	33564		ICMA Retire Trst 457 - Acct. #303819		401.60	
03/13/20	P89		Payroll Journal Entry		(401.60)	
03/27/20	33631		ICMA Retire Trst 457 - Acct. #303819		401.60	
03/27/20	P89		Payroll Journal Entry		(401.60)	
				Totals for 539.00	<u>0.00</u>	<u>0.00</u>
700.00	Net Assets - Restricted - Equip Reserve			(165,959.62)		
03/31/20	2		RECORD INTEREST INCOME		(91.52)	
				Totals for 700.00	<u>(91.52)</u>	<u>(166,051.14)</u>
705.00	Net Assets - Restricted - S & V Liability Fund			(183,413.59)		
03/31/20	11		RECORD INTEREST INCOME		(101.15)	
				Totals for 705.00	<u>(101.15)</u>	<u>(183,514.74)</u>
715.00	Net Assets - Contingency Reserve			(730,960.36)		
03/31/20	12		RECORD INTEREST INCOME		(537.02)	
				Totals for 715.00	<u>(537.02)</u>	<u>(731,497.38)</u>
720.00	Net Assets - Unrestricted			(263,769.30)		
				Totals for 720.00	<u>0.00</u>	<u>(263,769.30)</u>
740.00	Net Assets-Restricted-Bond Station Fund			(9,715,533.58)		
03/31/20	17		RECORD INTEREST INCOME		(7,238.41)	
				Totals for 740.00	<u>(7,238.41)</u>	<u>(9,722,771.99)</u>
905.00	Real, Personal, Prop-Current			(2,267,182.52)		

Fire District #1-Johnson County, Kansas

General Ledger

March 1, 2020 - March 31, 2020

Date	Reference	Journal	Description	Beginning Balance	Current Amount	Period End Balance
03/31/20	5		RECORD BANK DEPOSIT		<u>(307,623.46)</u>	
			Totals for 905.00		<u>(307,623.46)</u>	<u>(2,574,805.98)</u>
910.00	Motor Vehicle			(77,020.69)		
03/31/20	5		RECORD BANK DEPOSIT		<u>(31,736.14)</u>	
			Totals for 910.00		<u>(31,736.14)</u>	<u>(108,756.83)</u>
915.00	Heavy Truck			(1,174.41)		
03/31/20	5		RECORD BANK DEPOSIT		<u>(134.69)</u>	
			Totals for 915.00		<u>(134.69)</u>	<u>(1,309.10)</u>
920.00	Commercial Vehicle			(916.04)		
03/31/20	5		RECORD BANK DEPOSIT		<u>(6,936.65)</u>	
			Totals for 920.00		<u>(6,936.65)</u>	<u>(7,852.69)</u>
930.00	Rental Excise Tax			(1,028.35)		
			Totals for 930.00		<u>0.00</u>	<u>(1,028.35)</u>
940.00	Recreational Vehicles			(731.17)		
03/31/20	5		RECORD BANK DEPOSIT		<u>(181.88)</u>	
			Totals for 940.00		<u>(181.88)</u>	<u>(913.05)</u>
950.00	Airport Contract			(25,000.00)		
			Totals for 950.00		<u>0.00</u>	<u>(25,000.00)</u>
965.00	Runway Checks			(18,500.00)		
			Totals for 965.00		<u>0.00</u>	<u>(18,500.00)</u>
980.00	Interest Inc-Operating Savings			(3,056.28)		
03/31/20	2		RECORD INTEREST INCOME		<u>(1,231.52)</u>	
03/31/20	2		RECORD INTEREST INCOME		<u>(7.99)</u>	
			Totals for 980.00		<u>(1,239.51)</u>	<u>(4,295.79)</u>
985.00	Interest Inc-Restricted			(1,945.91)		
03/31/20	2		RECORD INTEREST INCOME		<u>(91.52)</u>	
03/31/20	11		RECORD INTEREST INCOME		<u>(101.15)</u>	
03/31/20	12		RECORD INTEREST INCOME		<u>(537.02)</u>	
			Totals for 985.00		<u>(729.69)</u>	<u>(2,675.60)</u>
991.00	Permits & Fees			(19,909.12)		
03/31/20	1		RECORD REVENUE		<u>(500.00)</u>	
			Totals for 991.00		<u>(500.00)</u>	<u>(20,409.12)</u>
997.50	Bonds - General Obligation			(163,448.27)		
03/31/20	5		RECORD BANK DEPOSIT		<u>(30,815.44)</u>	
			Totals for 997.50		<u>(30,815.44)</u>	<u>(194,263.71)</u>
998.00	Unbudgeted Receipts			0.00		
03/31/20	5		RECORD BANK DEPOSIT		<u>(84,000.00)</u>	
			Totals for 998.00		<u>(84,000.00)</u>	<u>(84,000.00)</u>
1002.00	Regular Pay			500,784.69		
03/13/20	P89		Payroll Journal Entry		<u>100,480.69</u>	
03/27/20	P89		Payroll Journal Entry		<u>100,567.43</u>	
			Totals for 1002.00		<u>201,048.12</u>	<u>701,832.81</u>

Fire District #1-Johnson County, Kansas

General Ledger

March 1, 2020 - March 31, 2020

Date	Reference	Journal	Description	Beginning Balance	Current Amount	Period End Balance
1004.00	FLSA			2,268.70		
03/13/20	P89		Payroll Journal Entry		1,115.34	
			Totals for 1004.00		<u>1,115.34</u>	<u>3,384.04</u>
1006.00	Unscheduled Overtime			15,777.93		
03/13/20	P89		Payroll Journal Entry		2,039.54	
03/27/20	P89		Payroll Journal Entry		5,198.11	
			Totals for 1006.00		<u>7,237.65</u>	<u>23,015.58</u>
1008.00	KP & F			104,998.29		
03/13/20	P89		Payroll Journal Entry		20,917.69	
03/27/20	P89		Payroll Journal Entry		21,365.78	
			Totals for 1008.00		<u>42,283.47</u>	<u>147,281.76</u>
1010.00	Unemployment			638.48		
			Totals for 1010.00		<u>0.00</u>	<u>638.48</u>
1012.00	Social Security			2,460.85		
03/13/20	P89		Payroll Journal Entry		508.07	
03/27/20	P89		Payroll Journal Entry		513.46	
			Totals for 1012.00		<u>1,021.53</u>	<u>3,482.38</u>
1014.00	Medicare			7,977.83		
03/13/20	P89		Payroll Journal Entry		1,597.07	
03/27/20	P89		Payroll Journal Entry		1,630.94	
			Totals for 1014.00		<u>3,228.01</u>	<u>11,205.84</u>
1016.00	Workers Comp			14,748.00		
			Totals for 1016.00		<u>0.00</u>	<u>14,748.00</u>
1018.00	Life Insurance			1,525.40		
03/13/20	P89		Payroll Journal Entry		(78.91)	
03/27/20	33628		Principal Life Insurance Company		731.08	
03/27/20	P89		Payroll Journal Entry		(78.91)	
			Totals for 1018.00		<u>573.26</u>	<u>2,098.66</u>
1020.00	Health Care			72,793.44		
03/13/20	33542		Colonial Life		1,562.98	
03/13/20	33551		OPTUM		38.25	
03/13/20	P89		Payroll Journal Entry		(5,076.35)	
03/27/20	33628		Principal Life Insurance Company		3,356.47	
03/27/20	P89		Payroll Journal Entry		(5,076.35)	
03/31/20	ACH		HUMANA INSURANCE COMPANY		40,612.29	
			Totals for 1020.00		<u>35,417.29</u>	<u>108,210.73</u>
1026.00	Preventative Health Care			1,887.28		
			Totals for 1026.00		<u>0.00</u>	<u>1,887.28</u>
2004.00	Insurance - Prop. & Liability			10,178.75		
			Totals for 2004.00		<u>0.00</u>	<u>10,178.75</u>
3002.00	Natural Gas			2,693.13		
03/13/20	1		Kansas Gas Service		483.07	
03/13/20	1		Kansas Gas Service		282.48	
			Totals for 3002.00		<u>765.55</u>	<u>3,458.68</u>

Fire District #1-Johnson County, Kansas

General Ledger

March 1, 2020 - March 31, 2020

Date	Reference	Journal	Description	Beginning Balance	Current Amount	Period End Balance
3004.00	Electric			3,551.07		
03/13/20	1		EVERGY		876.34	
03/13/20	1		EVERGY		248.54	
03/27/20	33620		City of Gardner		161.40	
			Totals for 3004.00		<u>1,286.28</u>	<u>4,837.35</u>
3006.00	Water & Sewer			935.25		
03/27/20	33620		City of Gardner		558.84	
03/27/20	33627		Johnson County Government		126.64	
			Totals for 3006.00		<u>685.48</u>	<u>1,620.73</u>
3008.00	Telephone			1,708.84		
03/13/20	33558		Verizon Wireless		632.96	
03/27/20	33619		CenturyLink		147.47	
			Totals for 3008.00		<u>780.43</u>	<u>2,489.27</u>
3010.00	Trash			451.89		
03/13/20	33563		WM Corporate Services, Inc.		80.93	
			Totals for 3010.00		<u>80.93</u>	<u>532.82</u>
3012.00	Cellular Phone			1,058.83		
03/13/20	33557		Verizon Wireless		528.08	
			Totals for 3012.00		<u>528.08</u>	<u>1,586.91</u>
3016.00	Pest Control			205.00		
			Totals for 3016.00		<u>0.00</u>	<u>205.00</u>
4001.00	IT			11,197.90		
03/13/20	33549		Johnson County Government		4,664.25	
03/13/20	33560		WALMART COMMUNITY		71.72	
			Totals for 4001.00		<u>4,735.97</u>	<u>15,933.87</u>
4002.00	Office/AV			757.89		
			Totals for 4002.00		<u>0.00</u>	<u>757.89</u>
4008.00	Janitorial			731.90		
			Totals for 4008.00		<u>0.00</u>	<u>731.90</u>
4010.00	EMS General			1,199.16		
03/13/20	33539		BankCard Services		1,973.64	
03/27/20	33624		Helget Gas Products		18.88	
			Totals for 4010.00		<u>1,992.52</u>	<u>3,191.68</u>
4014.00	Postage			0.00		
03/13/20	33555		UPS Store #5784		27.34	
			Totals for 4014.00		<u>27.34</u>	<u>27.34</u>
4016.00	Printing/Copy			1,329.08		
03/13/20	33545		GreatAmerica Financial Services		412.04	
03/13/20	33561		Wells Fargo Vendor Financial Services, LLC		90.18	
			Totals for 4016.00		<u>502.22</u>	<u>1,831.30</u>
4018.00	Other Miscellaneous			614.51		
03/13/20	33540		C & G Rubber Stamp Inc.		72.00	
03/13/20	33553		The Flower Farm		50.50	
03/31/20	4		RECORD BANK CHARGES		54.70	

Fire District #1-Johnson County, Kansas

General Ledger

March 1, 2020 - March 31, 2020

Date	Reference	Journal	Description	Beginning Balance	Current Amount	Period End Balance
				Totals for 4018.00	<u>177.20</u>	<u>791.71</u>
5002.00	Training			675.00		
03/13/20	33559		W.S. Darley & Co.		1,126.78	
				Totals for 5002.00	<u>1,126.78</u>	<u>1,801.78</u>
5004.00	Tuition/Reg.			1,450.00		
				Totals for 5004.00	<u>0.00</u>	<u>1,450.00</u>
5006.00	Memberships			610.00		
03/13/20	33550		KSAFC		60.00	
				Totals for 5006.00	<u>60.00</u>	<u>670.00</u>
5012.00	Lodging			280.98		
03/13/20	33539		BankCard Services		512.79	
				Totals for 5012.00	<u>512.79</u>	<u>793.77</u>
5014.00	License & Permits			640.00		
03/13/20	33539		BankCard Services		60.00	
				Totals for 5014.00	<u>60.00</u>	<u>700.00</u>
5016.00	Meals (per-diem)			0.00		
03/27/20	33623		Cosentino's Food Stores - PV		16.97	
				Totals for 5016.00	<u>16.97</u>	<u>16.97</u>
6004.00	Financial/Accounting			2,100.00		
03/27/20	33625		Hollis Kuckelman Van De Veer, Chartered		1,050.00	
				Totals for 6004.00	<u>1,050.00</u>	<u>3,150.00</u>
7002.00	Facilities			7,872.00		
03/13/20	33543		Commercial Appliance Repair, Inc.		145.00	
03/13/20	33546		Helget Gas Products		19.20	
03/13/20	33547		Heritage Electric, LLC		480.00	
03/13/20	33554		TRAILS WEST ACE		37.51	
03/27/20	33621		Commercial Appliance Repair, Inc.		145.00	
03/27/20	33630		Sherwin Williams		141.42	
				Totals for 7002.00	<u>968.13</u>	<u>8,840.13</u>
7006.00	Vehicle Repair			3,496.46		
03/13/20	33552		O'Reilly Automotive, Inc.		122.99	
				Totals for 7006.00	<u>122.99</u>	<u>3,619.45</u>
7008.00	Fuel			9,672.17		
03/13/20	33562		WEX BANK		2,908.19	
				Totals for 7008.00	<u>2,908.19</u>	<u>12,580.36</u>
8002.00	SCBA			0.00		
03/13/20	33544		Ed M. Feld Equipment Company, Inc.		2,924.10	
03/13/20	33544		Ed M. Feld Equipment Company, Inc.		235.00	
				Totals for 8002.00	<u>3,159.10</u>	<u>3,159.10</u>
8006.00	PP Clothing/Equipment			1,459.46		
03/13/20	33541		Casco Industries, Inc.		810.00	
03/13/20	33541		Casco Industries, Inc.		23,169.00	
03/27/20	33622		Conrad Fire Equipment Inc		120.00	
				Totals for 8006.00	<u>24,099.00</u>	<u>25,558.46</u>

Fire District #1-Johnson County, Kansas

General Ledger

March 1, 2020 - March 31, 2020

Date	Reference	Journal	Description	Beginning Balance	Current Amount	Period End Balance
8008.00	Miscellaneous Fire Equip			465.58		
03/13/20	33548		JDP		10.50	
03/31/20	1		RECORD REVENUE		(4,900.00)	
			Totals for 8008.00		<u>(4,889.50)</u>	<u>(4,423.92)</u>
8010.00	Communications Equipment			4,271.02		
03/13/20	33538		Fire Fighters Union 3559		150.00	
03/13/20	33556		Verizon Wireless		1,308.78	
03/27/20	33618		Fire Fighters Union 3559		150.00	
			Totals for 8010.00		<u>1,608.78</u>	<u>5,879.80</u>
9001.00	Bonds - General Obligations			28,001.67		
			Totals for 9001.00		<u>0.00</u>	<u>28,001.67</u>
9004.00	Public Ed & C.E.R.T.			432.01		
			Totals for 9004.00		<u>0.00</u>	<u>432.01</u>
9006.00	Uniforms			684.94		
03/27/20	33626		Jay's Uniforms LLC		131.97	
03/27/20	33629		Red Wing Business Advantage		150.00	
03/31/20	1		RECORD REVENUE		(9.95)	
			Totals for 9006.00		<u>272.02</u>	<u>956.96</u>
9011.00	Station Lease			37,749.96		
03/27/20	33627		Johnson County Government		1,533.32	
			Totals for 9011.00		<u>1,533.32</u>	<u>39,283.28</u>
9016.00	Interest Restricted			16,799.69		
03/31/20	2		RECORD INTEREST INCOME		91.52	
03/31/20	11		RECORD INTEREST INCOME		101.15	
03/31/20	12		RECORD INTEREST INCOME		537.02	
03/31/20	17		RECORD INTEREST INCOME		7,238.41	
			Totals for 9016.00		<u>7,968.10</u>	<u>24,767.79</u>
9020.00	Vehicle Purchases			7,889.11		
			Totals for 9020.00		<u>0.00</u>	<u>7,889.11</u>
9024.02	Regular Pay - SAFER18 Personnel			27,005.33		
03/13/20	P89		Payroll Journal Entry		5,220.50	
03/27/20	P89		Payroll Journal Entry		5,220.50	
			Totals for 9024.02		<u>10,441.00</u>	<u>37,446.33</u>
9024.04	FLSA - SAFER18 Personnel			739.04		
03/13/20	P89		Payroll Journal Entry		93.48	
			Totals for 9024.04		<u>93.48</u>	<u>832.52</u>
9024.06	Unscheduled Overtime - SAFER18 Personnel			1,056.24		
03/13/20	P89		Payroll Journal Entry		727.17	
03/27/20	P89		Payroll Journal Entry		581.28	
			Totals for 9024.06		<u>1,308.45</u>	<u>2,364.69</u>
9024.08	KP & F - SAFER18 Personnel			6,315.99		
03/13/20	P89		Payroll Journal Entry		1,324.82	
03/27/20	P89		Payroll Journal Entry		1,272.33	
			Totals for 9024.08		<u>2,597.15</u>	<u>8,913.14</u>

Fire District #1-Johnson County, Kansas

General Ledger

March 1, 2020 - March 31, 2020

Date	Reference	Journal	Description	Beginning Balance	Current Amount	Period End Balance
9024.18	Life Insurance - SAFER18 Personnel			99.58		
03/27/20	33628		Principal Life Insurance Company		30.24	
			Totals for 9024.18		<u>30.24</u>	<u>129.82</u>
9024.20	Health Care - SAFER18 Personnel			2,790.91		
03/27/20	33628		Principal Life Insurance Company		102.81	
03/31/20	ACH		HUMANA INSURANCE COMPANY		1,272.19	
			Totals for 9024.20		<u>1,375.00</u>	<u>4,165.91</u>
9025.02	Regular Pay - SAFER19 Personnel			25,854.24		
03/13/20	P89		Payroll Journal Entry		5,113.93	
03/27/20	P89		Payroll Journal Entry		5,113.93	
			Totals for 9025.02		<u>10,227.86</u>	<u>36,082.10</u>
9025.04	FLSA - SAFER19 Personnel			364.18		
03/13/20	P89		Payroll Journal Entry		91.32	
			Totals for 9025.04		<u>91.32</u>	<u>455.50</u>
9025.06	Unscheduled Overtime - SAFER19 Personnel			0.00		
03/13/20	P89		Payroll Journal Entry		11.42	
03/27/20	P89		Payroll Journal Entry		547.92	
			Totals for 9025.06		<u>559.34</u>	<u>559.34</u>
9025.08	KP & F - SAFER19 Personnel			5,764.37		
03/13/20	P89		Payroll Journal Entry		1,144.02	
03/27/20	P89		Payroll Journal Entry		1,241.64	
			Totals for 9025.08		<u>2,385.66</u>	<u>8,150.03</u>
9025.18	Life Insurance - SAFER19 Personnel			93.73		
03/27/20	33628		Principal Life Insurance Company		31.49	
			Totals for 9025.18		<u>31.49</u>	<u>125.22</u>
9025.20	Health Care - SAFER19 Personnel			2,881.57		
03/27/20	33628		Principal Life Insurance Company		102.81	
03/31/20	ACH		HUMANA INSURANCE COMPANY		1,322.08	
			Totals for 9025.20		<u>1,424.89</u>	<u>4,306.46</u>
9037.15	Interest Income - Bond Fund			(14,853.78)		
03/31/20	17		RECORD INTEREST INCOME		(7,238.41)	
			Totals for 9037.15		<u>(7,238.41)</u>	<u>(22,092.19)</u>
9040.06	Architecture Fees			16,692.67		
			Totals for 9040.06		<u>0.00</u>	<u>16,692.67</u>
9040.08	Professional Fees			24,140.00		
			Totals for 9040.08		<u>0.00</u>	<u>24,140.00</u>
9040.10	Bank Fees			22.00		
03/31/20	18		RECORD BANK CHARGES - BOND		10.20	
			Totals for 9040.10		<u>10.20</u>	<u>32.20</u>
9040.12	Fire Station			1,457,283.86		
			Totals for 9040.12		<u>0.00</u>	<u>1,457,283.86</u>
Net Profit/(Loss)						

Fire District #1-Johnson County, Kansas

General Ledger

March 1, 2020 - March 31, 2020

Date	Reference	
Current Period		<u>96,496.45</u>
Year-to-Date		<u>233,135.14</u>

Transaction count = 216

Fire District #1-Johnson County, Kansas

Journals

March 1, 2020 - March 31, 2020

Date	Reference	Account	Payee ID	Description	1099	Amount
Journal: General						
03/13/20	P89	100.00		Payroll Journal Entry		0.00
03/13/20	P89	104.00		Payroll Journal Entry		(80,476.24)
03/13/20	P89	524.00		Payroll Journal Entry		0.00
03/13/20	P89	525.00		Payroll Journal Entry		(985.67)
03/13/20	P89	526.00		Payroll Journal Entry		(228.92)
03/13/20	P89	526.10		Payroll Journal Entry		0.00
03/13/20	P89	527.00		Payroll Journal Entry		(480.00)
03/13/20	P89	528.00		Payroll Journal Entry		0.00
03/13/20	P89	531.00		Payroll Journal Entry		(16,150.28)
03/13/20	P89	534.00		Payroll Journal Entry		(4,904.00)
03/13/20	P89	535.00		Payroll Journal Entry		(591.69)
03/13/20	P89	538.00		Payroll Journal Entry		(31,011.40)
03/13/20	P89	539.00		Payroll Journal Entry		(401.60)
03/13/20	P89	1002.00		Payroll Journal Entry		100,480.69
03/13/20	P89	1004.00		Payroll Journal Entry		1,115.34
03/13/20	P89	1006.00		Payroll Journal Entry		2,039.54
03/13/20	P89	1008.00		Payroll Journal Entry		20,917.69
03/13/20	P89	1012.00		Payroll Journal Entry		508.07
03/13/20	P89	1014.00		Payroll Journal Entry		1,597.07
03/13/20	P89	1018.00		Payroll Journal Entry		(78.91)
03/13/20	P89	1020.00		Payroll Journal Entry		(5,076.35)
03/13/20	P89	9024.02		Payroll Journal Entry		5,220.50
03/13/20	P89	9024.04		Payroll Journal Entry		93.48
03/13/20	P89	9024.06		Payroll Journal Entry		727.17
03/13/20	P89	9024.08		Payroll Journal Entry		1,324.82
03/13/20	P89	9024.20		Payroll Journal Entry		0.00
03/13/20	P89	9024.22		Payroll Journal Entry		0.00
03/13/20	P89	9024.30		Payroll Journal Entry		0.00
03/13/20	P89	9025.02		Payroll Journal Entry		5,113.93
03/13/20	P89	9025.04		Payroll Journal Entry		91.32
03/13/20	P89	9025.06		Payroll Journal Entry		11.42
03/13/20	P89	9025.08		Payroll Journal Entry		1,144.02
03/27/20	P89	100.00		Payroll Journal Entry		0.00
03/27/20	P89	104.00		Payroll Journal Entry		(82,217.67)
03/27/20	P89	524.00		Payroll Journal Entry		0.00
03/27/20	P89	525.00		Payroll Journal Entry		(995.94)
03/27/20	P89	526.00		Payroll Journal Entry		(228.92)
03/27/20	P89	526.10		Payroll Journal Entry		0.00
03/27/20	P89	527.00		Payroll Journal Entry		(480.00)
03/27/20	P89	528.00		Payroll Journal Entry		0.00
03/27/20	P89	531.00		Payroll Journal Entry		(16,503.80)
03/27/20	P89	534.00		Payroll Journal Entry		(5,013.00)
03/27/20	P89	535.00		Payroll Journal Entry		(591.69)
03/27/20	P89	538.00		Payroll Journal Entry		(31,665.44)
03/27/20	P89	539.00		Payroll Journal Entry		(401.60)
03/27/20	P89	1002.00		Payroll Journal Entry		100,567.43
03/27/20	P89	1004.00		Payroll Journal Entry		0.00
03/27/20	P89	1006.00		Payroll Journal Entry		5,198.11
03/27/20	P89	1008.00		Payroll Journal Entry		21,365.78
03/27/20	P89	1012.00		Payroll Journal Entry		513.46
03/27/20	P89	1014.00		Payroll Journal Entry		1,630.94
03/27/20	P89	1018.00		Payroll Journal Entry		(78.91)
03/27/20	P89	1020.00		Payroll Journal Entry		(5,076.35)
03/27/20	P89	9024.02		Payroll Journal Entry		5,220.50
03/27/20	P89	9024.04		Payroll Journal Entry		0.00
03/27/20	P89	9024.06		Payroll Journal Entry		581.28
03/27/20	P89	9024.08		Payroll Journal Entry		1,272.33
03/27/20	P89	9024.20		Payroll Journal Entry		0.00

Fire District #1-Johnson County, Kansas

Journals

March 1, 2020 - March 31, 2020

Date	Reference	Account	Payee ID	Description	1099	Amount
03/27/20	P89	9024.22		Payroll Journal Entry		0.00
03/27/20	P89	9024.30		Payroll Journal Entry		0.00
03/27/20	P89	9025.02		Payroll Journal Entry		5,113.93
03/27/20	P89	9025.04		Payroll Journal Entry		0.00
03/27/20	P89	9025.06		Payroll Journal Entry		547.92
03/27/20	P89	9025.08		Payroll Journal Entry		1,241.64
03/31/20	1	107.00		RECORD REVENUE		5,409.95
03/31/20	1	991.00		RECORD REVENUE		(500.00)
03/31/20	1	9006.00		RECORD REVENUE		(9.95)
03/31/20	1	8008.00		RECORD REVENUE		(4,900.00)
03/31/20	2	107.00		RECORD INTEREST INCOME		1,231.52
03/31/20	2	980.00		RECORD INTEREST INCOME		(1,231.52)
03/31/20	2	106.00		RECORD INTEREST INCOME		7.99
03/31/20	2	980.00		RECORD INTEREST INCOME		(7.99)
03/31/20	2	108.00		RECORD INTEREST INCOME		91.52
03/31/20	2	985.00		RECORD INTEREST INCOME		(91.52)
03/31/20	2	9016.00		RECORD INTEREST INCOME		91.52
03/31/20	2	700.00		RECORD INTEREST INCOME		(91.52)
03/31/20	3	104.00		RECORD TRANSFERS		327,851.97
03/31/20	3	107.00		RECORD TRANSFERS		(327,851.97)
03/31/20	3	107.00		RECORD TRANSFERS		377,000.00
03/31/20	3	104.00		RECORD TRANSFERS		(377,000.00)
03/31/20	4	4018.00		RECORD BANK CHARGES		54.70
03/31/20	4	104.00		RECORD BANK CHARGES		(54.70)
03/31/20	5	104.00		RECORD BANK DEPOSIT		461,428.26
03/31/20	5	905.00		RECORD BANK DEPOSIT		(307,623.46)
03/31/20	5	910.00		RECORD BANK DEPOSIT		(31,736.14)
03/31/20	5	915.00		RECORD BANK DEPOSIT		(134.69)
03/31/20	5	920.00		RECORD BANK DEPOSIT		(6,936.65)
03/31/20	5	940.00		RECORD BANK DEPOSIT		(181.88)
03/31/20	5	997.50		RECORD BANK DEPOSIT		(30,815.44)
03/31/20	5	998.00		RECORD BANK DEPOSIT		(84,000.00)
03/31/20	9	526.00		RECORD FSA PAYMENTS		1,055.84
03/31/20	9	106.00		RECORD FSA PAYMENTS		(1,055.84)
03/31/20	11	110.00		RECORD INTEREST INCOME		101.15
03/31/20	11	985.00		RECORD INTEREST INCOME		(101.15)
03/31/20	11	9016.00		RECORD INTEREST INCOME		101.15
03/31/20	11	705.00		RECORD INTEREST INCOME		(101.15)
03/31/20	12	112.00		RECORD INTEREST INCOME		537.02
03/31/20	12	985.00		RECORD INTEREST INCOME		(537.02)
03/31/20	12	9016.00		RECORD INTEREST INCOME		537.02
03/31/20	12	715.00		RECORD INTEREST INCOME		(537.02)
03/31/20	17	114.00		RECORD INTEREST INCOME		7,238.41
03/31/20	17	9037.15		RECORD INTEREST INCOME		(7,238.41)
03/31/20	17	9016.00		RECORD INTEREST INCOME		7,238.41
03/31/20	17	740.00		RECORD INTEREST INCOME		(7,238.41)
03/31/20	18	9040.10		RECORD BANK CHARGES - BOND		10.20
03/31/20	18	114.00		RECORD BANK CHARGES - BOND		(10.20)
				Transaction Balance for General		<u>0.00</u>

Transaction Totals

Total Debits	<u>1,473,625.01</u>
Total Credits	<u>1,473,625.01</u>
Account Hash Total	<u>319445.1900</u>

Distribution count = 106

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

March 1, 2020 - March 31, 2020

Date	Reference	Account	Payee ID	Description	1099	Amount
Journal: Cash Disbursements						
03/13/20	1	104.00	EVERGY	EVERGY		(876.34)
03/13/20	1	3004.00	EVERGY	EVERGY		876.34
03/13/20	1	104.00	EVERGY	EVERGY		(248.54)
03/13/20	1	3004.00	EVERGY	EVERGY		248.54
03/13/20	1	104.00	KANSAS GAS	Kansas Gas Service		(483.07)
03/13/20	1	3002.00	KANSAS GAS	Kansas Gas Service		483.07
03/13/20	1	104.00	KANSAS GAS	Kansas Gas Service		(282.48)
03/13/20	1	3002.00	KANSAS GAS	Kansas Gas Service		282.48
03/13/20	33534	104.00	BANK (941)	Internal Revenue Service		(16,150.28)
03/13/20	33534	531.00	BANK (941)	Internal Revenue Service		16,150.28
03/13/20	33535	104.00	KANSAS W/H	Kansas Withholding Tax		(4,904.00)
03/13/20	33535	100.00	KANSAS W/H	Kansas Withholding Tax		0.00
03/13/20	33535	534.00	KANSAS W/H	Kansas Withholding Tax		4,904.00
03/13/20	33536	104.00	KPERS	KPERS		(31,011.40)
03/13/20	33536	538.00	KPERS	KPERS		31,011.40
03/13/20	33537	104.00	Union Dues	Fire Fighters Union 3559		(480.00)
03/13/20	33537	527.00	Union Dues	Fire Fighters Union 3559		480.00
03/13/20	33538	104.00	Union Dues	Fire Fighters Union 3559		(150.00)
03/13/20	33538	8010.00	Union Dues	Fire Fighters Union 3559		150.00
03/13/20	33539	104.00	BANKCARD	BankCard Services		(2,546.43)
03/13/20	33539	4010.00	BANKCARD	BankCard Services		1,973.64
03/13/20	33539	5012.00	BANKCARD	BankCard Services		512.79
03/13/20	33539	5014.00	BANKCARD	BankCard Services		60.00
03/13/20	33540	104.00	C & G Rubbe	C & G Rubber Stamp Inc.		(72.00)
03/13/20	33540	4018.00	C & G Rubbe	C & G Rubber Stamp Inc.		72.00
03/13/20	33541	104.00	CASCO	Casco Industries, Inc.		(23,979.00)
03/13/20	33541	8006.00	CASCO	Casco Industries, Inc.		810.00
03/13/20	33541	8006.00	CASCO	Casco Industries, Inc.		23,169.00
03/13/20	33542	104.00	COLONIAL	Colonial Life		(1,562.98)
03/13/20	33542	1020.00	COLONIAL	Colonial Life		1,562.98
03/13/20	33543	104.00	COMMERCIAL	Commercial Appliance Repair, Inc.		(145.00)
03/13/20	33543	7002.00	COMMERCIAL	Commercial Appliance Repair, Inc.		145.00
03/13/20	33544	104.00	FELD FIRE	Ed M. Feld Equipment Company, Inc.		(3,159.10)
03/13/20	33544	8002.00	FELD FIRE	Ed M. Feld Equipment Company, Inc.		2,924.10
03/13/20	33544	8002.00	FELD FIRE	Ed M. Feld Equipment Company, Inc.		235.00
03/13/20	33545	104.00	GreatAmeric	GreatAmerica Financial Services		(412.04)
03/13/20	33545	4016.00	GreatAmeric	GreatAmerica Financial Services		412.04
03/13/20	33546	104.00	HELGET	Helget Gas Products		(19.20)
03/13/20	33546	7002.00	HELGET	Helget Gas Products		19.20
03/13/20	33547	104.00	HERITAGE EL	Heritage Electric, LLC		(480.00)
03/13/20	33547	7002.00	HERITAGE EL	Heritage Electric, LLC		480.00
03/13/20	33548	104.00	JDP	JDP		(10.50)
03/13/20	33548	8008.00	JDP	JDP		10.50
03/13/20	33549	104.00	JOCO GOVERN	Johnson County Government		(4,664.25)
03/13/20	33549	4001.00	JOCO GOVERN	Johnson County Government		4,664.25
03/13/20	33550	104.00	KSAFC	KSAFC		(60.00)
03/13/20	33550	5006.00	KSAFC	KSAFC		60.00
03/13/20	33551	104.00	OPTUM	OPTUM		(38.25)
03/13/20	33551	1020.00	OPTUM	OPTUM		38.25
03/13/20	33552	104.00	O'REILLY	O'Reilly Automotive, Inc.		(122.99)
03/13/20	33552	7006.00	O'REILLY	O'Reilly Automotive, Inc.		122.99
03/13/20	33553	104.00	FLOWER FARM	The Flower Farm		(50.50)
03/13/20	33553	4018.00	FLOWER FARM	The Flower Farm		50.50
03/13/20	33554	104.00	TRAILS WEST	TRAILS WEST ACE		(37.51)
03/13/20	33554	7002.00	TRAILS WEST	TRAILS WEST ACE		37.51
03/13/20	33555	104.00	UPS	UPS Store #5784		(27.34)
03/13/20	33555	4014.00	UPS	UPS Store #5784		27.34

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

March 1, 2020 - March 31, 2020

Date	Reference	Account	Payee ID	Description	1099	Amount
03/13/20	33556	104.00	VERIZON	Verizon Wireless		(1,308.78)
03/13/20	33556	8010.00	VERIZON	Verizon Wireless		1,308.78
03/13/20	33557	104.00	VERIZON	Verizon Wireless		(528.08)
03/13/20	33557	3012.00	VERIZON	Verizon Wireless		528.08
03/13/20	33558	104.00	VERIZON	Verizon Wireless		(632.96)
03/13/20	33558	3008.00	VERIZON	Verizon Wireless		632.96
03/13/20	33559	104.00	WSDARLEY	W.S. Darley & Co.		(1,126.78)
03/13/20	33559	5002.00	WSDARLEY	W.S. Darley & Co.		1,126.78
03/13/20	33560	104.00	WALMART	WALMART COMMUNITY		(71.72)
03/13/20	33560	4001.00	WALMART	WALMART COMMUNITY		71.72
03/13/20	33561	104.00	WELLS/Vendo	Wells Fargo Vendor Financial Services, LLC		(90.18)
03/13/20	33561	4016.00	WELLS/Vendo	Wells Fargo Vendor Financial Services, LLC		90.18
03/13/20	33562	104.00	WEX	WEX BANK		(2,908.19)
03/13/20	33562	7008.00	WEX	WEX BANK		2,908.19
03/13/20	33563	104.00	WASTE	WM Corporate Services, Inc.		(80.93)
03/13/20	33563	3010.00	WASTE	WM Corporate Services, Inc.		80.93
03/13/20	33564	104.00	ICMA	ICMA Retire Trst 457 - Acct. #303819		(1,387.27)
03/13/20	33564	539.00	ICMA	ICMA Retire Trst 457 - Acct. #303819		401.60
03/13/20	33564	525.00	ICMA	ICMA Retire Trst 457 - Acct. #303819		985.67
03/13/20	33565	104.00	KANSAS PAY	Kansas Payment Center		(591.69)
03/13/20	33565	535.00	KANSAS PAY	Kansas Payment Center		591.69
03/27/20	33614	104.00	BANK (941)	Internal Revenue Service		(16,503.80)
03/27/20	33614	531.00	BANK (941)	Internal Revenue Service		16,503.80
03/27/20	33615	104.00	KANSAS W/H	Kansas Withholding Tax		(5,013.00)
03/27/20	33615	100.00	KANSAS W/H	Kansas Withholding Tax		0.00
03/27/20	33615	534.00	KANSAS W/H	Kansas Withholding Tax		5,013.00
03/27/20	33616	104.00	KPERS	KPERS		(31,665.44)
03/27/20	33616	538.00	KPERS	KPERS		31,665.44
03/27/20	33617	104.00	Union Dues	Fire Fighters Union 3559		(480.00)
03/27/20	33617	527.00	Union Dues	Fire Fighters Union 3559		480.00
03/27/20	33618	104.00	Union Dues	Fire Fighters Union 3559		(150.00)
03/27/20	33618	8010.00	Union Dues	Fire Fighters Union 3559		150.00
03/27/20	33619	104.00	CENTURY LIN	CenturyLink		(147.47)
03/27/20	33619	3008.00	CENTURY LIN	CenturyLink		147.47
03/27/20	33620	104.00	CITY OF GAR	City of Gardner		(720.24)
03/27/20	33620	3004.00	CITY OF GAR	City of Gardner		161.40
03/27/20	33620	3006.00	CITY OF GAR	City of Gardner		558.84
03/27/20	33621	104.00	COMMERCIAL	Commercial Appliance Repair, Inc.		(145.00)
03/27/20	33621	7002.00	COMMERCIAL	Commercial Appliance Repair, Inc.		145.00
03/27/20	33622	104.00	CONRAD	Conrad Fire Equipment Inc		(120.00)
03/27/20	33622	8006.00	CONRAD	Conrad Fire Equipment Inc		120.00
03/27/20	33623	104.00	CosetinosPV	Cosentino's Food Stores - PV		(16.97)
03/27/20	33623	5016.00	CosetinosPV	Cosentino's Food Stores - PV		16.97
03/27/20	33624	104.00	HELGET	Helget Gas Products		(18.88)
03/27/20	33624	4010.00	HELGET	Helget Gas Products		18.88
03/27/20	33625	104.00	HOLLIS	Hollis Kuckelman Van De Veer, Chartered		(1,050.00)
03/27/20	33625	6004.00	HOLLIS	Hollis Kuckelman Van De Veer, Chartered		1,050.00
03/27/20	33626	104.00	JAY'S	Jay's Uniforms LLC		(131.97)
03/27/20	33626	9006.00	JAY'S	Jay's Uniforms LLC		131.97
03/27/20	33627	104.00	JOCO GOVERN	Johnson County Government		(1,659.96)
03/27/20	33627	3006.00	JOCO GOVERN	Johnson County Government		126.64
03/27/20	33627	9011.00	JOCO GOVERN	Johnson County Government		1,533.32
03/27/20	33628	104.00	PRINLIFEINS	Principal Life Insurance Company		(4,354.90)
03/27/20	33628	1018.00	PRINLIFEINS	Principal Life Insurance Company		731.08
03/27/20	33628	1020.00	PRINLIFEINS	Principal Life Insurance Company		3,356.47
03/27/20	33628	9024.18	PRINLIFEINS	Principal Life Insurance Company		30.24
03/27/20	33628	9024.20	PRINLIFEINS	Principal Life Insurance Company		102.81
03/27/20	33628	9025.18	PRINLIFEINS	Principal Life Insurance Company		31.49
03/27/20	33628	9025.20	PRINLIFEINS	Principal Life Insurance Company		102.81

Fire District #1-Johnson County, Kansas

Journals

March 1, 2020 - March 31, 2020

Date	Reference	Account	Payee ID	Description	1099	Amount
03/27/20	33629	104.00	RED WING	Red Wing Business Advantage		(150.00)
03/27/20	33629	9006.00	RED WING	Red Wing Business Advantage		150.00
03/27/20	33630	104.00	Sherwin Wil	Sherwin Williams		(141.42)
03/27/20	33630	7002.00	Sherwin Wil	Sherwin Williams		141.42
03/27/20	33631	104.00	ICMA	ICMA Retire Trst 457 - Acct. #303819		(1,397.54)
03/27/20	33631	539.00	ICMA	ICMA Retire Trst 457 - Acct. #303819		401.60
03/27/20	33631	525.00	ICMA	ICMA Retire Trst 457 - Acct. #303819		995.94
03/27/20	33632	104.00	KANSAS PAY	Kansas Payment Center		(591.69)
03/27/20	33632	535.00	KANSAS PAY	Kansas Payment Center		591.69
03/31/20	ACH	104.00	HUMANA	HUMANA INSURANCE COMPANY		(43,206.56)
03/31/20	ACH	1020.00	HUMANA	HUMANA INSURANCE COMPANY		40,612.29
03/31/20	ACH	9024.20	HUMANA	HUMANA INSURANCE COMPANY		1,272.19
03/31/20	ACH	9025.20	HUMANA	HUMANA INSURANCE COMPANY		1,322.08
Transaction Balance for Cash Disbursements						<u>0.00</u>

Transaction Totals

Total Debits	<u>208,364.62</u>
Total Credits	<u>208,364.62</u>
Account Hash Total	<u>328061.1600</u>

Distribution count = 129

Fire District #1-Johnson County, Kansas

Journals

March 1, 2020 - March 31, 2020

Date	Reference	Account	Payee ID	Description	1099	Amount
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