

Warrenton

Fire Protection District

Financial Statements

~

AUGUST 31, 2024

Rognan & Associates

ROGNAN & ASSOCIATES
Certified Public Accountants/International Consultants
616 Applecross Ct.
Saint Louis, MO 63021
Telephone (636) 391-9831
Fax (636) 391-9835
"Client Service Driven"
Website: Rognanandassociates.com
Accountant's Compilation Report

Board of Directors
Warrenton Fire Protection District
606 Fairgrounds Rd
Warrenton, MO 63383

COMPILATION OF FINANCIAL STATEMENTS ON A MODIFIED CASH BASIS

Management is responsible for the accompanying general purpose financial statements of Warrenton Fire Protection District, which comprise the statements of assets, liabilities and fund balance - modified cash basis as of August 31, 2024, and the related statements of revenues and expenses - modified cash basis for the year then ended December 31, 2024, in accordance with the modified cash basis of accounting, and for determining that the modified 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 accompanying general purpose 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 these general purpose financial statements.

The general purpose financial statements are prepared in accordance with the modified 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 general purpose financial statements prepared in accordance with the modified cash basis of accounting. If the omitted disclosures were included in the general purpose financial statements, they might influence the user's conclusions about the Fire Protection District's assets, liabilities, fund balance, revenues, and expenses. Accordingly, these general purpose financial statements are not designed for those who are not informed about such matters.

We are not independent with respect to Warrenton Fire Protection District.

Rognan & Associates

ROGNAN & ASSOCIATES
St. Louis, MO
September 15, 2024

**WARRENTON FIRE PROTECTION DISTRICT
MONTHLY FINANCIAL STATEMENT ANALYSIS**

AUGUST 31, 2024	PERCENTAGE	GENERAL	OVER (UNDER)
PAGE 2	GAUGE	ACTUAL	BUDGET
January	8.30	10.06	1.76
February	16.70	18.46	1.76
March	25.00	30.53	5.53
April	33.30	40.96	7.66
May	41.70	47.27	5.57
June	50.00	55.29	5.29
July	58.30	70.78	12.48
August	66.60	80.32	13.72
September	75.00		
October	83.30		
November	91.60		
December	100.00		
	\$227,071	1%	\$16,550
			\$227,071
OCT 31, 2023	PERCENTAGE	GENERAL	OVER (UNDER)
	GAUGE	ACTUAL	BUDGET
November	8.30	5.10	(3.20)
December	16.70	11.51	(5.19)
January	25.00	19.89	(5.11)
February	33.30	26.33	(6.97)
March	41.70	38.44	(3.26)
April	50.00	46.92	(3.08)
May	58.30	52.77	(5.53)
June	66.60	59.37	(7.23)
July	75.00	74.23	(0.77)
August	83.30	84.94	1.64
September	91.60	96.55	4.95
October	100.00	102.95	2.95

WARRENTON FIRE PROTECTION DISTRICT
MONTHLY FINANCIAL STATEMENT ANALYSIS

	1	2	(3)	(4)	5	(6)	7
		FY					
		2024					
	AUGUST 31, 2024	BUDGET	OVER (UNDER)	% OF	AUGUST 31, 2023	2024 - 2023 \$	2024 - 2023 %
	ACTUAL Y-T-D		BUDGET	BUDGET	ACTUAL Y-T-D	OVER (UNDER)	OVER (UNDER)
GENERAL FUND							
PAGE 3							
REVENUES							
Tax collection revenue, net	\$1,315,209	\$1,529,742	(\$214,533)	85.58%	\$1,249,191	\$66,018	5.28%
Fire Marshal permits	46,318	95,000	(48,682)	48.76%	72,622	(26,304)	-36.22%
Interest	5,470	1,500	3,970	364.67%	1,379	4,091	296.66%
Miscellaneous revenue, net	4,025	14,000	(9,975)	28.75%	10,816	(6,791)	-62.79%
Sales Tax	0	0	0		0	0	
Grants	86,161	12,000	74,161	718.01%	65,361	20,800	31.82%
TOTAL REVENUES	\$1,457,183	\$1,652,242	(\$195,059)	88.19%	\$1,399,369	\$57,814	4.13%
EXPENDITURES							
Advertising & public relations	\$360	\$1,600	(\$1,240)	22.50%	\$469	(\$109)	-23.24%
Building maintenance (stations)	18,225	40,097	(21,872)	45.45%	31,898	(13,873)	-42.86%
Communication expenses - radios/sprint phones	331	1,300	(969)	25.46%	55,901	(55,570)	-99.41%
Dues, subscriptions and memberships	8,796	18,514	(9,718)	47.51%	8,438	358	4.24%
Election expenses	31,893	20,000	11,893	159.47%	9,309	22,584	242.60%
Equipment & maintenance	51,454	35,500	15,954	144.94%	23,397	28,057	119.92%
Equipment - capital purchases - reserve	0	14,400	(14,400)	0.00%	0	0	
Fire Prevention and education	15,000	54,513	(39,513)	27.52%	25,474	(10,474)	-41.12%
Gasoline and oil	13,995	20,000	(6,005)	69.98%	15,814	(1,819)	-11.50%
Insurance - employee	89,940	125,000	(35,060)	71.95%	76,319	13,621	17.85%
Insurance - general	88,794	54,000	34,794	164.43%	79,867	8,927	11.18%
Lease/debt Payments - buildings - vehicles	138,289	150,000	(11,711)	92.19%	143,156	(4,867)	-3.40%
Office supplies	47,923	24,440	23,483	44.17%	101,149	(90,333)	-89.33%
Payroll taxes	35,027	54,000	(18,973)	88.75%	39,405	8,518	21.62%
Professional fees	87,855	26,650	61,205	131.43%	20,929	14,098	67.36%
Retirement Plan - Pension	487,158	140,920	346,238	62.34%	61,258	26,597	43.42%
Salaries	152,881	718,702	(565,821)	67.78%	435,524	51,634	11.89%
Salaries - OT	504	55,000	(54,496)	277.97%	59,876	(93,005)	-155.33%
Supplies - support facility	1,551	1,250	301	40.32%	3,283	(2,779)	-84.65%
Supplies - EMS	2,555	3,000	(445)	51.70%	1,776	(225)	-12.67%
Training and education	3,031	17,200	(14,169)	14.85%	8,189	(5,634)	-68.80%
Uniforms - includes honor guard	2,332	15,500	(12,469)	19.55%	6,364	(3,333)	-52.37%
PPE/Gear	34,119	12,250	21,869	19.04%	2,190	142	6.48%
Utilities	6,495	45,500	(39,005)	74.99%	37,237	(3,118)	-8.37%
Vehicle maintenance		5,700	795	113.95%	5,445	1,050	19.28%
TOTAL EXPENDITURES	\$1,329,304	\$1,655,036	(\$325,732)	80.32%	\$1,252,667	\$76,637	6.12%
REVENUES OVER EXPENDITURES							
(EXPENDITURES OVER REVENUES)	\$127,879	(\$2,794)	\$130,673	-4576.91%	\$146,702	(\$18,823)	-12.83%
USE OF DISTRICT RESERVES	\$0	\$2,794	(\$2,794)		\$0	\$0	
REVENUES OVER EXPENDITURES							
(EXPENDITURES OVER REVENUES)	\$127,879	\$0	\$127,879		\$146,702	(\$18,823)	-12.83%

WARRENION FIRE PROTECTION DISTRICT
MONTHLY FINANCIAL STATEMENT ANALYSIS

	1	2	3	4	5	6	7
	AUGUST 31, 2024 ACTUAL Y-T-D	FY 2024 BUDGET	OVER (UNDER) BUDGET	% OF BUDGET	AUGUST 31, 2023 ACTUAL Y-T-D	2024 - 2023 \$ OVER (UNDER)	2024 - 2023 % OVER (UNDER)
GENERAL FUND							
PAGE 4							
REVENUES:							
Income from Taxes							
Lincoln County	\$13,032	\$15,000	(\$1,968)	86.88%	\$13,226	(\$194)	-1.47%
Warren County	1,297,164	1,506,992	(209,828)	86.08%	1,229,025	68,139	5.64%
TIF Income	5,013	7,750	(2,737)	64.68%	6,940	(1,927)	-27.77%
Total income from taxes	\$1,315,209	\$1,529,742	(\$214,533)	85.98%	\$1,249,191	\$66,018	5.28%
Miscellaneous Income							
Basement rental	\$0	\$4,000	(\$4,000)		\$0	\$0	
Donations	100	0	100		10,025	(9,925)	-99.00%
Grants	76,087	0	76,087		55,000	21,087	38.34%
Grants in lieu of taxes	10,074	12,000	(1,926)		10,361	(287)	-2.77%
Interest income	5,470	1,500	3,970	364.67%	1,379	4,091	296.66%
Other income	0	0	0		0	0	
Permit fees	46,318	95,000	(48,682)	48.76%	72,622	(26,304)	-36.22%
Sale of asset	1,051	0	1,051		791	260	32.87%
Cost recovery	1,689	10,000	(8,311)	16.89%	0	1,689	
Miscellaneous income - other	958	0	958		0	958	
Uniform reimbursement	188	0	188		0	188	
Services	59	0	59		0	59	
Total miscellaneous income	\$141,974	\$122,500	\$19,474	115.90%	\$150,178	(\$8,204)	-5.46%
TOTAL REVENUES	\$1,457,183	\$1,652,242	(\$195,059)	88.19%	\$1,399,369	\$67,814	4.13%

WARRENTON FIRE PROTECTION DISTRICT
MONTHLY FINANCIAL STATEMENT ANALYSIS

	1	2	3	4	5	6	7
	AUGUST 31, 2024	FY 2024	OVER (UNDER) BUDGET	% OF BUDGET	AUGUST 31, 2023	2024 - 2023 \$	AUGUST 31, 2024
	ACTUAL Y-T-D	BUDGET			ACTUAL Y-T-D	OVER (UNDER)	OVER (UNDER)
GENERAL FUND							
PAGE 5							
EXPENSES:							
Capital Reserves	0	0	(\$14,400)	0.00%	0	0	
Apparatus	0	\$0	\$0		0	0	
Information technology	\$0	\$0	\$0		0	0	
Capital Reserves	\$0	\$14,400	(\$14,400)	0.00%	\$0	\$0	\$0
Other District expenses	\$0	\$0	\$0		\$0	\$0	\$0
Operating expenses	\$16,700	\$8,300	\$8,400	201.20%	\$8,100	\$8,600	106.17%
Audit of accounts	31,893	20,000	11,893	159.47%	9,309	22,884	242.60%
Election costs	3,753	3,000	753	125.10%	7,048	(3,295)	-46.75%
Legal services	14,394	15,000	(606)	96.95%	5,553	8,841	159.21%
Operating expenses	130	350	(220)	37.14%	228	(98)	-42.98%
Credit card processing	50	0	50		0	50	
Operating expenses - other	\$56,920	\$46,650	\$20,270	143.45%	\$30,238	\$36,682	121.31%
Total operating expenses	\$5,000	\$5,000	\$0	100.00%	\$0	\$5,000	
Vehicle Payments	0	0	0		0	0	
Payment on 1400	0	0	0		0	0	
Payment on 1409	\$5,000	\$5,000	\$0	100.00%	\$0	\$5,000	
Total operating expenses	\$133,289	\$145,000	(\$11,711)	91.92%	\$143,156	(\$9,867)	-6.89%
Building payments - Station 2	\$269	\$10,000	(\$9,731)	2.69%	\$0	\$269	
Office equipment/Admin	1,573	3,000	(1,427)	52.43%	88,486	(84,913)	-98.18%
Emergency reporting	558	1,300	(742)	42.92%	920	(362)	-39.35%
Information technology	242	2,900	(478)	83.52%	2,198	224	10.19%
Office furniture	425	400	(158)	60.50%	359	(117)	-32.59%
Office supplies	1,363	1,440	(77)	94.65%	1,870	(507)	-27.11%
Photocopier support	425	600	(175)	70.83%	475	(50)	-10.58%
Postage and mail support	2,541	3,600	(1,059)	70.58%	1,320	1,221	92.50%
Satellite TV	1,403	1,200	203	116.92%	5,349	(3,946)	-73.77%
Web site	0	0	0		989	(989)	-100.00%
Internet access	0	0	0		1,183	(1,183)	-100.00%
Tf support	0	0	0		0	0	
ESO rover	0	0	0		0	0	
Office equipment/Admin	\$10,796	\$24,440	(\$13,644)	44.17%	\$101,149	(\$90,353)	-89.33%
Total office equipment/Admin	\$0	350	(\$350)	0.00%	\$300	(\$300)	-100.00%
Professional dues & subscriptions	0	200	(200)	0.00%	50	(50)	-100.00%
FFAM	0	0	0		0	0	
MAFPD	0	0	0		0	0	
Magazine subscriptions	1,250	150	(150)	0.00%	1,250	0	0.00%
Missouri Fire Chiefs	100	125	(25)	80.00%	0	100	
St. Charles County HAZMAT	0	150	(150)	0.00%	0	0	
Warrenton chamber	0	40	(40)	102.66%	39	1	2.56%
Amazon prime	40	50	(10)	100.00%	0	50	0.00%
NASASP	21	200	(179)	10.50%	0	21	
Sarr's club	0	0	0		0	0	
Professional dues & subscriptions	\$1,461	\$2,514	(\$1,053)	58.11%	\$1,688	(\$228)	-13.50%
Total professional dues & subscriptions							

WARRENTON FIRE PROTECTION DISTRICT
MONTHLY FINANCIAL STATEMENT ANALYSIS

	1	2	3	4	5	6	7
	AUGUST 31, 2024 ACTUAL Y-T-D	FY 2024 BUDGET	OVER (UNDER) BUDGET	% OF BUDGET	AUGUST 31, 2023 ACTUAL Y-T-D	2024 - 2023 \$ OVER (UNDER)	AUGUST 31, 2024 OVER (UNDER)
GENERAL FUND							
PAGE 6							
Utilities							
Alarm monitoring	\$750	\$1,200	(\$450)	62.50%	\$790	(\$40)	(\$40)
Station 1 - Electric	2,225	3,500	(1,275)	63.57%	3,136	(911)	(911)
Station 1 - Gas	6,461	9,000	(2,539)	71.79%	8,921	(2,460)	(2,460)
Station 2 - Electric	6,238	6,500	(267)	95.89%	5,722	511	511
Station 2 - Gas	5,754	8,500	(2,746)	67.69%	5,103	651	651
Station 3 - Electric	873	1,000	(127)	87.30%	681	192	192
Station 3 - Gas	0	1,500	(1,500)	0.00%	1,230	(1,230)	(1,230)
Storage building/hangar	300	500	(200)	60.00%	331	(31)	(31)
Telephone	7,448	8,200	(752)	90.83%	6,545	903	903
Waste disposal	2,056	2,600	(544)	78.08%	2,200	(144)	(144)
Station 1 - Water/Sewer	397	800	(403)	49.63%	603	(206)	(206)
Station 2 - Water/Sewer	1,186	1,600	(404)	74.75%	1,498	(302)	(302)
Station 3 - Sewer	426	600	(174)	71.00%	477	(51)	(51)
Total Utilities	\$24,118	\$45,500	(\$11,381)	74.99%	\$37,237	(\$3,118)	(\$3,118)
Buildings & Grounds							
Janitorial supplies	\$891	\$2,487	(\$1,606)	35.68%	\$1,782	(\$891)	(\$891)
Fire systems testing	4,723	3,000	1,723	157.43%	3,174	1,549	1,549
Station 1 - general maintenance	491	6,000	(5,509)	8.18%	137	354	354
Station 2 - general maintenance	2,597	10,000	(7,403)	25.97%	20,656	(18,059)	(18,059)
Station 3 - general maintenance	0	1,000	(1,000)	0.00%	0	0	0
Storage building/hangar	205	0	205	0.00%	0	205	205
General maintenance - other	0	0	0	0.00%	0	0	0
Lawn maintenance	7,305	14,300	(6,995)	51.03%	5,635	1,610	1,610
Pest control	360	800	(420)	47.50%	388	(8)	(8)
Snow removal	924	2,500	(1,576)	36.96%	66	858	858
Buildings & grounds - other	538	0	538	0.00%	0	538	538
Station equipment	171	0	171	0.00%	0	171	171
Total Buildings & Grounds	\$18,225	\$40,097	(\$22,043)	45.45%	\$31,898	(\$13,673)	(\$13,673)
Communications							
Mobile/base radios	\$0	\$500	(\$500)	0.00%	\$142	(\$142)	(\$142)
Equipment repairs - pagers	0	400	(400)	0.00%	251	(251)	(251)
Equipment repairs - portable radios	0	0	0	0.00%	0	0	0
Equipment repairs - batteries	209	400	(191)	52.25%	385	(176)	(176)
Equipment repairs - other	0	0	0	0.00%	55,123	(55,123)	(55,123)
New purchase - pagers	0	0	0	0.00%	0	0	0
New purchase - other equipment	122	0	122	0.00%	0	122	122
FCC Licensing	0	0	0	0.00%	0	0	0
Total Communications	\$331	\$1,300	(\$969)	25.46%	\$55,901	(\$55,570)	(\$55,570)
Education & Training							
In-house training - new recruit	\$0	\$0	\$0	0.00%	\$0	\$0	\$0
In-house training - other	0	3,000	(3,000)	0.00%	50	(50)	(50)
Professional development - MUFRTI SFS	0	2,000	(2,000)	0.00%	710	(710)	(710)
Professional development - MUFRTI WFS	640	2,000	(1,360)	32.00%	755	(95)	(95)
Professional development - Tech rescue classes	0	0	0	0.00%	0	0	0
Professional development - other	1,344	8,000	(6,656)	16.80%	4,516	(3,172)	(3,172)
Education & training - other	80	0	80	0.00%	0	80	80
Professional development - EVT training	233	2,200	(1,967)	10.59%	0	233	233
IFSTA Manuals	0	0	0	0.00%	0	0	0
Travel expenses	258	0	258	0.00%	2178	(1,920)	(1,920)
Total Education & Training	\$2,555	\$17,200	(\$14,725)	14.85%	\$8,189	(\$5,634)	(\$5,634)
Total	\$24,118	\$45,500	(\$11,381)	74.99%	\$37,237	(\$3,118)	(\$3,118)
Total	\$18,225	\$40,097	(\$22,043)	45.45%	\$31,898	(\$13,673)	(\$13,673)
Total	\$331	\$1,300	(\$969)	25.46%	\$55,901	(\$55,570)	(\$55,570)
Total	\$2,555	\$17,200	(\$14,725)	14.85%	\$8,189	(\$5,634)	(\$5,634)

WARRENTON FIRE PROTECTION DISTRICT
MONTHLY FINANCIAL STATEMENT ANALYSIS

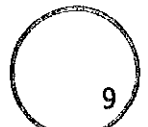
	1	2	3	4	5	6	7
	AUGUST 31, 2024 ACTUAL Y-T-D	FY 2024 BUDGET	OVER (UNDER) BUDGET	% OF BUDGET	AUGUST 31, 2023 ACTUAL Y-T-D	2024 - 2023 \$ OVER (UNDER)	2024 - 2023 % OVER (UNDER)
GENERAL FUND							
PAGE 7							
Equipment & Maintenance							
Hand tools & shop Equip	\$367	\$200	\$167	✓ 183.50%	\$189	\$178	94.18%
Apparatus equipment - tech rescue equip	5,283	4,000	1,283	✓ 131.58%	1,959	3,304	168.66%
Apparatus equipment - light bar 1424	0	0	0		0	0	
Apparatus equipment - class A foam	0	1,500	(1,500)	✓ 0.00%	1,500	(1,500)	-100.00%
Apparatus equipment - other	885	0	885	✓ 0.00%	1,797	(912)	-51.86%
Fuel	13,995	20,000	(6,005)	✓ 99.98%	15,814	(1,819)	-11.50%
General maintenance - 1410	2,606	500	2,106	✓ 521.20%	234	2,372	1013.65%
General maintenance - 1413	152	300	(148)	✓ 50.67%	0	152	1017.43%
General maintenance - 1414	21,410	2,500	18,910	✓ 856.40%	1,916	19,494	1017.43%
General maintenance - 1419	0	200	200	✓ 0.00%	106	106	100.00%
General maintenance - 1419	186	400	(214)	✓ 48.50%	175	175	100.00%
General maintenance - 1422	152	1,800	(1,648)	✓ 8.44%	0	152	1760.00%
General maintenance - 1423	0	100	106	✓ 206.00%	206	152	100.00%
General maintenance - 1424	22,189	24,500	(2,311)	✓ 90.67%	18,633	3,556	19.08%
General maintenance - 1428	0	250	(250)	✓ 0.00%	1,131	(1,131)	-100.00%
General maintenance - 1433	173	300	(127)	✓ 57.67%	0	173	100.00%
General maintenance - 1434	503	450	53	✓ 111.78%	0	503	100.00%
General maintenance - 1449	167	200	(33)	✓ 83.50%	164	3	1.83%
General maintenance - 1498 - Kubota UTV	0	100	(100)	✓ 0.00%	0	0	
General maintenance - 1499	212	400	(188)	✓ 53.00%	0	212	100.00%
Air-1	0	0	0		0	0	
Apparatus equipment	123	1,000	(877)	✓ 12.30%	69	54	78.26%
Breathing Air Compressor	1,191	400	791	✓ 297.75%	0	1,191	100.00%
Haz-Mat 3	282	200	82	✓ 141.00%	0	282	100.00%
SCBAs	1,149	900	249	✓ 127.67%	0	1,149	100.00%
Unit 1	0	0	0		0	0	
Small equipment	154	300	(146)	✓ 51.33%	276	(122)	-44.20%
General maintenance - other	548	200	348	✓ 274.00%	0	548	100.00%
Shop supplies	51	500	(449)	✓ 10.20%	858	(807)	-94.06%
Equipment & maintenance - other	0	0	0		0	0	
Total Equipment & Maintenance	\$71,944	\$61,200	\$10,744	✓ 117.56%	\$44,656	\$27,288	61.11%
Fire Prevention							
Fire marshal	\$0	\$37,538	(\$37,538)	0.00%	\$23,375	(\$23,375)	-100.00%
Fire marshal uniform	0	600	(600)	0.00%	0	0	
Office supplies	527	1,000	(473)	52.70%	546	(19)	-3.48%
Advertisement	0	500	(500)	0.00%	92	(92)	-100.00%
Fire Code Organizations - NFPA code subscription	1,553	1,600	(47)	✓ 97.06%	1,553	0	0.00%
Fire Code Organizations - NFPA membership	0	350	(350)	0.00%	0	0	
Fire Code Organizations - ICC membership	12,827	10,000	2,827	✓ 128.27%	0	0	
Fire prevention - open house	0	750	(750)	0.00%	0	0	
Fire prevention - printing/advertisements	0	500	(500)	0.00%	0	0	
Fire prevention - fire prevention week	93	2,000	(1,907)	4.65%	0	0	
Total Fire Prevention	\$15,000	\$55,013	(\$40,013)	27.27%	\$25,566	(\$10,566)	-41.33%
Honor Guard							
Awards	\$108	\$1,500	(\$1,392)	7.20%	\$279	(\$171)	-61.29%
Uniforms	0	0	0		0	0	
Badges	0	0	0		0	0	
Flags	0	0	0		0	0	
Total Honor Guard	\$108	\$1,500	(\$1,392)	7.20%	\$279	(\$171)	-61.29%

WARRENTON FIRE PROTECTION DISTRICT
MONTHLY FINANCIAL STATEMENT ANALYSIS

	1	2	3	4	5	6	7
	AUGUST 31, 2024 ACTUAL Y-T-D	FY 2024 BUDGET	OVER (UNDER) BUDGET	% OF BUDGET	AUGUST 31, 2023 ACTUAL Y-T-D	2024 - 2023 \$ OVER (UNDER)	2024 - 2023 % OVER (UNDER)
GENERAL FUND							
PAGE 8							
Insurance							
Accident & Health	\$8,682	\$6,000	\$2,682	144.70%	\$4,774	\$3,908	81.86%
Commercial liability	16,000	16,000	0	100.00%	13,161	2,839	21.57%
Commercial property	19,179	13,000	179	100.94%	18,472	707	3.83%
Commercial vehicles	13,179	13,000	179	101.38%	12,820	359	2.80%
Workers compensation	24,880	0	24,880		30,840	(5,760)	-18.80%
Inland marine	1,566	0	1,566		0	1,566	
LOSAP program	5,308	0	5,308		0	0	
Total Insurance	\$88,784	\$64,000	\$24,784	164.43%	\$79,667	\$6,927	11.18%
Long-range planning election costs	\$0	\$0	\$0		\$0	\$0	
Memberships							
Background checks/MVR	\$619	\$600	\$19	103.17%	\$627	(\$8)	-1.28%
Food at incidents	37	400	(363)	9.25%	314	(277)	-88.22%
Food at specials	60	1,500	(1,440)	4.00%	0	60	
Membership incentive/LOSAP	0	6,000	(6,000)	0.00%	5,308	(5,308)	-100.00%
Membership appreciation	6,619	7,500	(881)	88.25%	500	6,119	1223.80%
Total memberships	\$7,335	\$16,000	(\$8,665)	45.84%	\$6,749	\$586	8.68%
Public relations							
Advertisement	\$339	\$500	(\$161)	67.80%	\$167	\$172	102.99%
Special event supplies	21	500	(\$79)	3.50%	210	(189)	-90.00%
Total public relations	\$360	\$1,100	(\$740)	32.73%	\$377	(\$17)	-4.51%
Protective Equipment							
Utility gloves	\$142	\$500	(\$358)	28.40%	\$0	\$142	
Helmet maintenance	0	200	(200)	0.00%	0	0	
General accessory items	0	0	0		0	0	
Protective equipment - structural boots	0	1,500	(1,500)	0.00%	418	(418)	-100.00%
Protective equipment - structural gloves	72	1,000	(928)	7.20%	737	(665)	-90.23%
Protective equipment - structural helmets	2,118	2,000	118	105.90%	0	2,118	
Protective equipment - structural turnout pants	0	6,000	(6,000)	0.00%	0	0	
Protective equipment - structural hoods	0	600	(600)	0.00%	1,035	(1,035)	-100.00%
Protective equipment - helmet fronts	0	450	(450)	0.00%	0	0	
Total Protective Equipment	\$2,332	\$12,250	(\$9,918)	19.04%	\$2,190	\$142	6.48%
Station flags	\$115	\$450	(\$335)	25.56%	\$281	(\$166)	-59.07%
Uniforms							
Badges	\$0	\$500	(\$500)	0.00%	\$192	(\$192)	-100.00%
Class A dress uniforms	662	2,000	(1,318)	34.10%	941	(259)	-27.52%
Collar brass, name tags	490	300	190	163.33%	106	384	362.26%
Dress uniforms shirts	0	600	(600)	0.00%	106	(106)	-100.00%
Hats	0	1,000	(1,000)	0.00%	401	(401)	-100.00%
Uniforms full-time	1,713	8,800	(7,087)	19.47%	4,242	(2,529)	-69.62%
Uncategorized expense	0	200	(200)	0.00%	0	0	
Uniforms volunteers	38	600	(562)	6.33%	97	(59)	-60.82%
Total Uniforms	\$2,923	\$14,000	(\$11,077)	20.88%	\$6,085	(\$3,162)	-51.96%
EMS Supplies	\$1,551	\$3,000	(\$1,449)	51.70%	\$1,776	(\$225)	-12.67%
Safety - bottled water	\$457	\$600	(\$143)	76.17%	\$325	\$132	40.62%
Other committee groups - special events	\$0	\$200	(\$200)	0.00%	\$0	\$0	
Reconciliation discrepancies	(\$68)	\$0	(\$68)		\$2,677	(\$2,745)	-102.54%

WARRENTON FIRE PROTECTION DISTRICT
MONTHLY FINANCIAL STATEMENT ANALYSIS

	1	2	3	4	5	6	7
		FY 2024			AUGUST 31, 2023		AUGUST 31, 2024
	AUGUST 31, 2024	BUDGET	OVER (UNDER) BUDGET	% OF BUDGET	ACTUAL Y-T-D	2024 - 2023 \$	2024 - 2023 %
	ACTUAL Y-T-D					OVER (UNDER)	OVER (UNDER)
GENERAL FUND							
PAGE 9							
Salaries							
Office Manager	\$33,885	\$49,140	(\$15,255)	68.96%	\$30,874	\$3,011	9.75%
Captains	\$117,843	\$203,142	(\$85,299)	58.01%	\$129,043	(\$11,200)	-8.68%
Total Captains	\$117,843	\$203,142	(\$85,299)	58.01%	\$129,043	(\$11,200)	-8.68%
District Board	\$0	\$3,000	(\$3,000)	0.00%	\$0	\$0	
Firefighters	\$321,787	\$343,278	(\$21,491)	93.74%	\$202,173	\$119,614	59.16%
Total Firefighters	\$321,787	\$343,278	(\$21,491)	93.74%	\$202,173	\$119,614	59.16%
Fire Chief	\$0	\$95,282	(\$95,282)	0.00%	\$58,977	(\$68,977)	-100.00%
Overtime	\$152,881	\$55,000	\$97,881	271.97%	\$59,876	\$93,005	155.33%
Holiday Pay	3,800	5,400	(1,600)	70.37%	3,780	20	0.53%
Out of class	450	2,000	(1,550)	22.50%	274	176	
Apparatus maintenance	9,393	17,460	(8,067)	53.80%	10,403	(1,010)	-9.71%
Total salaries	\$640,039	\$773,702	(\$133,663)	82.72%	\$495,400	\$144,639	29.20%
Benefits							
Pension	\$87,855	\$140,920	(\$53,065)	62.34%	\$61,258	\$26,597	43.42%
Health insurance reimbursement	5,591	5,000	591	111.82%	3,795	1,796	47.33%
Health insurance	84,349	120,000	(35,651)	70.29%	72,524	11,825	16.30%
Total benefits	\$177,795	\$265,920	(\$88,125)	66.86%	\$137,577	\$40,218	29.23%
Payroll taxes							
SUI	\$0	\$0	\$0		\$0	\$0	
Employer SS	46,383	44,000	2,383	105.42%	31,936	14,447	45.24%
FUTA	0	0	0		0	0	
Employer Medicare	1,540	10,000	(8,460)	15.40%	7,469	(5,929)	-79.38%
Payroll taxes other	0	0	0		0	0	
Total payroll taxes	\$47,923	\$54,000	(\$6,077)	88.75%	\$39,405	\$8,518	21.62%
Payroll expenses - other	\$0	\$0	\$0		\$0	\$0	
TOTAL PAYROLL RELATED EXPENSES	\$965,757	\$1,093,622	(\$227,865)	79.16%	\$672,382	\$193,375	28.76%



WARRENTON FIRE PROTECTION DISTRICT
MONTHLY FINANCIAL STATEMENT ANALYSIS

	1	2	AUGUST 31, 2024	3	4
	AUGUST 31, 2024 ACTUAL Y-T-D	AUGUST 31, 2023 ACTUAL Y-T-D	2024 - 2023 \$ OVER (UNDER)	2024 - 2023 % OVER (UNDER)	
GENERAL FUND					
PAGE 10					
CASH BALANCES:					
FCSB - Payroll account	\$3,548.07	\$5,472.49	(\$1,924.42)	-35.17%	
FCSB - Money market account	321,118.16	365,192.97	(44,074.81)	-12.07%	
FCSB - Capital expenditures	3,934.31	3,932.41	1.90	0.05%	
FCSB - Operating account	2,850.89	10,313.45	(7,462.56)	-72.36%	
UMB - 2016 Reserve account	148,450.10	148,580.40	(130.30)	-0.09%	
UMB - CD Fund account	12,162.73	525.05	11,637.68	2216.49%	
TOTAL CASH BALANCES	\$492,064.26	\$534,016.77	(\$41,952.51)	-7.86%	
LESS: Remaining 2024 Budget expenses, net	(\$325,732)	(\$325,732)	\$0.00		
	\$0	\$0			
ESTIMATED RESERVE at DECEMBER 31, 2023	\$166,332.26	\$208,284.77	(\$41,952.51)	-20.14%	
ESTIMATED RESERVE - % of EXPENSES	10.05%	12.58%	-2.53%	-20.14%	
RESERVE MONTHS	1.21	1.51	(0.30)	-20.14%	
RESERVE DAYS	37.39	46.82	-9.43	-20.14%	