

Warrenton
Fire Protection District

Financial Statements
~
DECEMBER 31, 2024

Rognan & Associates

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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 December 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
January 17, 2025

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

DEC 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	88.60	13.60
October	83.30	94.66	11.36
November	91.60	99.47	7.87
✓ December	100.00	107.45	7.45 ✓
	\$127,162	1%	\$17,058
			\$127,162
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 ✓
DECEMBER 31, 2023	PERCENTAGE	GENERAL	OVER (UNDER)
	GAUGE	ACTUAL	BUDGET
November	50.00	59.85	9.85
✓ December	100.00	107.65	7.65 ✓

WARRENTON FIRE PROTECTION DISTRICT
MONTHLY FINANCIAL STATEMENT ANALYSIS

	1	2	3	4	5	6	7
	DEC 31, 2024 ACTUAL Y-T-D	FY 2024 BUDGET	OVER (UNDER) BUDGET	% OF BUDGET	DEC 31, 2023 ACTUAL Y-T-D	2024 - 2023 \$ OVER (UNDER)	2024 - 2023 % OVER (UNDER)
GENERAL FUND							
PAGE 3							
REVENUES							
Tax collection revenue, net	\$1,422,158	\$1,528,742	(\$106,584)	93.03%	\$1,503,498	(\$81,340)	-5.41%
Fire Marshal permits	60,516	95,000	(34,484)	63.70%	101,403	(40,887)	-40.32%
Interest	6,985	1,500	5,485	465.67%	9,401	(2,416)	-25.70%
Miscellaneous revenue, net	6,414	9,500	(3,086)	67.52%	22,864	(16,450)	-71.95%
Sales Tax	0	0	0		0	0	
Grants	86,161	12,000	74,161	718.01%	85,361	800	0.94%
TOTAL REVENUES	\$1,582,234	\$1,648,742	(\$66,508)	96.08%	\$1,722,527	(\$140,293)	-8.14%
EXPENDITURES							
Advertising & public relations	\$581	\$1,600	(\$1,019)	36.31%	\$659	(\$78)	-11.84%
Building maintenance (stations)	25,750	40,100	(14,350)	64.21%	54,924	(29,174)	-53.12%
Communication expenses - radios/sprint/phones	411	1,300	(889)	31.62%	56,066	(55,655)	-99.27%
Dues, subscriptions and memberships	15,814	18,294	(2,480)	86.44%	15,649	165	1.05%
Election expenses	32,907	20,000	12,907	164.54%	9,309	23,598	253.50%
Equipment & maintenance	54,909	35,500	19,409	154.67%	35,742	19,167	53.63%
Equipment - capital purchases - reserve	0	14,400	(14,400)	0.00%	0	0	
Fire Prevention and education	15,298	54,513	(39,215)	28.06%	40,576	(25,278)	-62.30%
Gasoline and oil	18,829	20,000	(1,171)	94.15%	27,118	(8,289)	-30.57%
Insurance - employee	126,232	125,000	1,232	100.99%	121,845	4,387	3.60%
Insurance - general	116,079	109,000	7,079	106.49%	99,921	16,158	16.17%
Lease/Debt Payments - buildings - vehicles	140,441	145,000	(4,559)	96.86%	145,835	(5,394)	-3.70%
Office supplies	27,588	24,625	2,963	112.03%	116,712	(89,124)	-76.36%
Payroll taxes	68,857	54,000	14,857	127.51%	62,757	6,100	9.72%
Professional fees	47,422	26,650	20,772	177.94%	26,424	20,998	79.47%
Retirement Plan - Pension	138,455	140,920	(2,465)	98.25%	96,763	41,692	43.09%
Salaries	717,289	718,700	(1,411)	99.80%	681,188	36,101	5.30%
Salaries - OT	209,764	55,000	154,764	381.39%	96,957	112,807	116.35%
Supplies - support facility	1,666	1,250	416	133.28%	2,738	(1,072)	-39.15%
Supplies - EMS	2,266	3,000	(734)	75.53%	21,568	(19,302)	-89.49%
Training and education	3,320	17,200	(13,880)	19.30%	11,482	(8,162)	-71.09%
Uniforms - includes honor guard	7,527	15,300	(7,773)	49.20%	9,975	(2,448)	-24.54%
PPE/Gear	8,006	12,250	(4,244)	65.36%	9,464	(1,458)	-15.41%
Utilities	47,067	45,500	1,567	103.44%	48,639	(1,572)	-3.23%
Vehicle maintenance	6,486	6,700	(214)	96.81%	5,978	508	8.50%
TOTAL EXPENDITURES	\$1,832,964	\$1,706,802	\$127,162	107.45%	\$1,798,289	\$34,675	1.93%
REVENUES OVER EXPENDITURES (EXPENDITURES OVER REVENUES)	(\$250,730)	(\$59,060)	(\$191,670)	424.53%	(\$75,762)	(\$174,968)	230.94%
USE OF DISTRICT RESERVES	\$250,730	\$59,060	\$191,670	424.53%	\$75,762	\$174,968	\$0
REVENUES OVER EXPENDITURES (EXPENDITURES OVER REVENUES)	(\$0)	\$0	(\$0)		\$0	(\$0)	

WARRENTON FIRE PROTECTION DISTRICT
MONTHLY FINANCIAL STATEMENT ANALYSIS

	1	2	3	4	5	6	7
	DEC 31, 2024	FY 2024	OVER (UNDER) BUDGET	% OF BUDGET	DEC 31, 2023 ACTUAL Y-T-D	2024 - 2023 \$ OVER (UNDER)	2024 - 2023 % OVER (UNDER)
	ACTUAL Y-T-D	BUDGET					
GENERAL FUND PAGE 4							
REVENUES:							
Income from Taxes							
Lincoln County	\$14,536	\$15,000	(\$464)	96.91%	\$15,384	(\$858)	-5.57%
Warren County	1,402,609	1,506,992	(104,383)	93.07%	1,481,100	(78,491)	-5.30%
TIF Income	5,013	6,750	(1,737)	74.27%	7,004	(1,991)	-28.43%
Total income from taxes	\$1,422,158	\$1,528,742	(\$106,584)	93.03%	\$1,503,488	(\$81,340)	-5.41%
Miscellaneous income							
Basement rental	\$200	\$3,000	(\$2,800)		\$200	\$0	0.00%
Donations	100	0	100		20,025	(19,925)	-99.50%
Grants	76,087	0	76,087		75,000	1,087	1.45%
Grants in lieu of taxes	10,074	12,000	(1,926)		10,361	(287)	-2.77%
Interest income	6,985	1,500	5,485	465.67%	9,401	(2,416)	-25.70%
Other income	0	500	(500)		0	0	
Permit fees	60,516	95,000	(34,484)	63.70%	101,403	(40,887)	-40.32%
Sale of asset	1,051	0	1,051		772	279	36.14%
Cost recovery	3,155	6,000	(2,845)	52.58%	940	2,215	235.64%
Miscellaneous income - other	1,681	0	1,681		765	916	119.74%
Uniform reimbursement	168	0	168		162	6	3.70%
Services	59	0	59		0	59	
Total miscellaneous income	\$160,076	\$118,000	\$42,076	135.66%	\$219,029	(\$58,953)	-26.92%
TOTAL REVENUES	\$1,582,234	\$1,646,742	(\$64,508)	96.08%	\$1,722,527	(\$140,293)	-8.14%

WARRENTON FIRE PROTECTION DISTRICT
MONTHLY FINANCIAL STATEMENT ANALYSIS

	1	2	3	4	5	6	7
	DEC 31, 2024 ACTUAL Y-T-D	FY 2024 BUDGET	OVER (UNDER) BUDGET	% OF BUDGET	DEC 31, 2023 ACTUAL Y-T-D	2024 - 2023 \$ OVER (UNDER)	2024 - 2023 % OVER (UNDER)
GENERAL FUND							
PAGE 5							
EXPENSES:							
Capital Reserves	0						
Apparatus	0	\$14,400	(\$14,400)	0.00%	0	0	
Information Technology	\$0	0	\$0		0	0	
Capital Reserves	\$0	\$14,400	(\$14,400)	0.00%	\$0	\$0	
Other District expenses	\$0	\$0	\$0		\$0	\$0	
Operating expenses							
Audit of accounts	\$17,100	\$8,800	\$8,800	✓	\$8,100	\$9,000	111.11%
Election costs	32,907	20,000	12,907	✓	9,309	23,598	253.50%
Legal services	4,271	3,000	1,271	✓	11,338	(7,067)	-62.33%
Operating expenses	25,839	15,000	10,839	✓	6,842	19,197	289.02%
(Credit card processing	212	350	(138)	✓	344	(132)	-38.37%
Operating expenses - other	0	0	0		0	0	
Total operating expenses	\$80,329	\$46,650	\$33,679	✓ 172.20%	\$35,733	\$44,586	✓ 124.80%
Vehicle Payments							
Payment on 1400	\$5,000	\$0	\$5,000	✓	\$0	\$5,000	
Payment on 1409	0	0	0		0	0	
	\$5,000	\$0	\$5,000	✓	\$0	\$5,000	
Building payments - Station 2	\$135,441	\$145,000	(\$9,559)	✓ 93.41%	\$145,835	(\$10,394)	✓ -7.13%
Office equipment/Admin							
Emergency reporting	\$10,656	\$10,185	\$471	✓	\$9,425	\$1,231	13.06%
Information technology	2,322	3,000	(678)	✓	87,714	(85,392)	-97.35%
Office furniture	0	0	0		0	0	
Office supplies	899	1,300	(401)	✓	1,375	(476)	-34.62%
Photocopier support	3,443	2,900	543	✓	3,425	18	0.53%
Postage and mail support	316	400	(85)	✓	512	(197)	-38.48%
Satellite TV	1,363	1,440	(77)	✓	2,822	(1,459)	-51.70%
Web site	454	600	(146)	✓	579	(125)	-21.69%
Internet access	3,930	3,600	330	✓	2,269	1,661	73.20%
IT support	4,208	1,200	3,008	✓	5,981	(1,773)	-29.68%
ESO rover	0	0	0		989	(989)	-100.00%
Office equipment/Admin	0	0	0		1,621	(1,621)	-100.00%
Total office equipment/Admin	\$27,588	\$24,625	\$2,963	✓ 112.03%	\$116,712	(\$89,124)	✓ -76.36%
Professional dues & subscriptions							
FFAM	\$310	350	(\$40)	✓	\$560	(\$240)	-43.64%
MAFPD	0	0	0		0	0	
Magazine subscriptions	0	0	0		50	(50)	-100.00%
Missouri Fire Chiefs	0	150	(150)	✓	0	0	
St. Charles County HAZMAT	1,250	1,250	0	✓	1,250	0	0.00%
Warrenton chamber	100	125	(25)	✓	0	100	
Amazon prime	40	130	(90)	✓	0	0	
NASASP	40	39	1	✓	39	1	2.56%
Sam's club	50	50	0	✓	50	0	0.00%
Professional dues & subscriptions	121	200	(79)	✓	0	121	
Total professional dues & subscriptions	\$1,871	\$2,294	(\$423)	✓ 81.56%	\$1,938	(\$66)	✓ -3.51%

WARRENTON FIRE PROTECTION DISTRICT
MONTHLY FINANCIAL STATEMENT ANALYSIS

	1	2	3	4	5	6	DEC 31, 2024
	DEC 31, 2024 ACTUAL Y-T-D	FY 2024 BUDGET	OVER (UNDER) BUDGET	% OF BUDGET	DEC 31, 2023 ACTUAL Y-T-D	2024 - 2023 \$ OVER (UNDER)	2024 - 2023 % OVER (UNDER)
GENERAL FUND							
PAGE 6							
Utilities	\$1,001	\$1,200	(\$199)	83.42%	\$1,028	(\$27)	-2.63%
Alarm monitoring	3,523	3,500	23	100.85%	4,674	(1,151)	-24.65%
Station 1 - Electric	6,461	9,000	(2,539)	71.79%	8,921	(2,460)	-27.58%
Station 1 - Gas	8,946	6,500	2,446	137.63%	8,673	273	3.15%
Station 2 - Electric	7,753	8,500	(747)	91.21%	5,103	2,650	51.95%
Station 2 - Gas	1,220	1,000	220	122.00%	974	246	25.25%
Station 3 - Electric	0	1,500	(1,500)	0.00%	1,230	(1,230)	-100.00%
Station 3 - Gas	436	500	(64)	87.20%	460	(24)	-5.22%
Storage building/hangar	11,554	8,200	3,354	140.66%	10,647	887	8.33%
Telephone	3,123	2,800	523	120.12%	3,274	(151)	-4.61%
Waste disposal	815	800	15	76.88%	810	(195)	-24.07%
Station 1 - Water/Sewer	1,818	1,600	218	113.63%	2,155	(337)	-15.64%
Station 2 - Water/Sewer	637	600	37	106.17%	690	(53)	-7.69%
Station 3 - Sewer							
Total Utilities	\$47,067	\$45,500	\$1,567	103.44%	\$48,639	(\$1,572)	-3.23%
Buildings & Grounds							
Janitorial supplies	\$1,711	\$2,500	(\$789)	68.44%	\$2,759	(\$1,048)	-37.98%
Fire systems testing	2,784	3,000	(216)	92.80%	3,174	(390)	-12.29%
Station 1 - general maintenance	2,437	6,000	(3,563)	40.82%	8,430	(5,993)	-71.09%
Station 2 - general maintenance	4,485	10,000	(5,515)	44.85%	29,528	(25,043)	-94.81%
Station 3 - general maintenance	20	1,000	(980)	2.00%	0	20	2.00%
Storage building/hangar	205	0	205	0	0	205	0
General maintenance - other	0	0	0	0	0	0	0
Lawn maintenance	11,896	14,300	(2,414)	83.12%	10,367	1,519	14.65%
Pest control	570	800	(230)	71.25%	800	(30)	-5.00%
Snow removal	1,361	2,500	(1,139)	54.44%	66	1,295	1962.12%
Buildings & grounds - other	291	0	291	0	0	291	0
Station equipment	0	0	0	0	0	0	0
Total Buildings & Grounds	\$25,750	\$40,100	(\$14,350)	64.21%	\$54,924	(\$29,174)	-53.12%
Communications							
Mobile/base radios	\$122	\$500	(\$378)	24.40%	\$143	(\$21)	-14.69%
Equipment repairs - pagers	0	400	(400)	0.00%	251	(251)	-100.00%
Equipment repairs - portable radios	288	400	(111)	72.25%	549	(260)	-47.36%
Equipment repairs - batteries	0	0	0	0	55,123	(55,123)	-100.00%
Equipment repairs - other	0	0	0	0	0	0	0
New purchase - pagers	0	0	0	0	0	0	0
New purchase - other equipment	0	0	0	0	0	0	0
FCC Licensing	\$411	\$1,300	(\$889)	31.62%	\$56,066	(\$55,655)	-99.27%
Total Communications	\$411	\$1,300	(\$889)	31.62%	\$56,066	(\$55,655)	-99.27%
Education & Training							
In-house training - new recruit	\$0	\$0	\$0	0	\$0	\$0	0
In-house training - other	406	3,000	(\$2,594)	13.53%	1,717	(1,311)	-76.35%
Professional development - MUFRTI SFS	0	2,000	(2,000)	0.00%	710	(1,290)	-100.00%
Professional development - MUFRTI WFS	640	2,000	(1,360)	32.00%	1,500	(860)	-57.33%
Professional development - Tech rescue classes	0	0	0	0	150	(150)	-100.00%
Professional development - other	2,042	8,000	(5,958)	25.53%	4,887	(2,845)	-58.22%
Education & training - other	232	2,200	(1,968)	10.55%	0	232	0
Professional development - EVT training	0	0	0	0	0	0	0
IFSTA Manuals	0	0	0	0	2,518	(2,518)	-100.00%
Travel expenses	0	0	0	0	0	0	0
Total Education & Training	\$3,320	\$17,200	(\$13,880)	19.30%	\$11,482	(\$8,162)	-71.09%

WARRENTON FIRE PROTECTION DISTRICT
MONTHLY FINANCIAL STATEMENT ANALYSIS

	1	2	3	4	5	6	7
	DEC 31, 2024 ACTUAL Y-T-D	FY 2024 BUDGET	OVER (UNDER) BUDGET	% OF BUDGET	DEC 31, 2023 ACTUAL Y-T-D	2024 - 2023 \$ OVER (UNDER)	2024 - 2023 % OVER (UNDER)
GENERAL FUND PAGE 7							
Equipment & Maintenance							
Hand tools & shop Equip	\$348	\$200	\$148	✓ 174.00%	\$653	(\$305)	-46.71%
Apparatus equipment - tech rescue equip	5,263	4,000	1,263	✓ 131.58%	1,866	3,397	182.05%
Apparatus equipment - light bar 1424	0	0	0	0.00%	0	0	-100.00%
Apparatus equipment - class A team	875	1,000	(125)	✓ 87.50%	1,959	(1,084)	-55.33%
Apparatus equipment - other	18,829	20,000	(1,171)	✓ 94.15%	21,118	(8,289)	-30.57%
Fuel	2,628	500	2,128	✓ 526.60%	282	2,346	831.91%
General maintenance - 1400	152	300	(148)	✓ 50.67%	1,391	(1,500)	-100.00%
General maintenance - 1413	21,484	2,500	18,984	✓ 858.56%	2,212	19,252	870.34%
General maintenance - 1414	184	200	(16)	✓ 92.00%	1,214	(1,030)	-84.84%
General maintenance - 1418	186	400	(214)	✓ 46.50%	1,363	(1,177)	-86.36%
General maintenance - 1419	199	1,800	(1,601)	✓ 11.06%	0	199	100.00%
General maintenance - 1422	206	100	106	✓ 206.00%	0	206	206.00%
General maintenance - 1424	24,224	24,500	(276)	✓ 98.87%	23,548	676	2.87%
General maintenance - 1428	0	250	(250)	0.00%	2,512	(2,512)	-100.00%
General maintenance - 1433	173	300	(127)	✓ 57.87%	0	173	173.00%
General maintenance - 1434	530	450	80	✓ 117.78%	0	530	117.78%
General maintenance - 1438	167	200	(33)	✓ 83.50%	164	3	1.83%
General maintenance - 1449	0	100	(100)	0.00%	0	0	-100.00%
General maintenance - 1498 - Kubota UTV	212	400	(188)	✓ 53.00%	0	212	212.00%
General maintenance - 1499	0	0	0	0.00%	0	0	-100.00%
Air-1	0	0	0	0.00%	0	0	-100.00%
Apparatus equipment	123	1,000	(877)	✓ 12.30%	329	(206)	-62.61%
Breathing Air Compressor	1,191	400	791	✓ 297.75%	0	1,191	297.75%
Haz-Mat 3	282	200	82	✓ 141.00%	229	53	492.08%
SOBAs	2,049	900	1,149	✓ 227.67%	93	1,956	213.33%
Unit 1	0	0	0	0.00%	0	0	-100.00%
Small equipment	154	300	(146)	✓ 51.33%	276	(122)	-44.20%
General maintenance - other	692	200	492	✓ 346.00%	853	(161)	-18.87%
Shop supplies	93	500	(407)	✓ 18.60%	958	(865)	-90.29%
Equipment & maintenance - other	0	0	0	0.00%	342	(342)	-100.00%
Total Equipment & Maintenance	\$80,224	\$62,200	\$18,024	✓ 128.98%	\$68,838	\$11,386	16.54%
Fire Prevention							
Fire marshal	\$0	\$37,538	(\$37,538)	0.00%	\$35,956	(\$35,956)	-100.00%
Fire marshal uniform	0	600	(600)	0.00%	327	(327)	-100.00%
Office supplies	576	1,000	(424)	✓ 57.60%	844	(268)	-31.75%
Advertisement	237	500	(263)	✓ 47.40%	92	145	157.51%
Fire Code Organizations - NIFPA code subscription	1,553	1,600	(47)	✓ 97.06%	1,553	0	0.00%
Fire Code Organizations - NIFPA membership	225	350	(125)	✓ 64.29%	360	(349)	-99.82%
Fire Code Organizations - ICC membership	0	175	(175)	0.00%	0	0	-100.00%
Fire prevention	12,827	10,000	2,827	✓ 128.27%	0	0	0.00%
Fire prevention - open house	0	750	(750)	0.00%	0	0	-100.00%
Fire prevention - printing/advertisements	0	500	(500)	0.00%	0	0	-100.00%
Fire prevention - fire prevention week	117	2,000	(1,883)	✓ 5.85%	1,546	(1,546)	-100.00%
Total Fire Prevention	\$15,535	\$55,013	(\$39,478)	✓ 28.24%	\$40,668	(\$25,133)	-61.80%
Honor Guard							
Awards	\$145	\$1,500	(\$1,355)	✓ 9.67%	\$279	(\$134)	-48.03%
Uniforms	340	0	340	0.00%	0	340	340.00%
Badges	0	0	0	0.00%	0	0	-100.00%
Flags	0	0	0	0.00%	0	0	-100.00%
Total Honor Guard	\$485	\$1,500	(\$1,015)	✓ 32.33%	\$279	\$206	73.84%

WARRENTON FIRE PROTECTION DISTRICT
MONTHLY FINANCIAL STATEMENT ANALYSIS

1	2	3	4	5	6	7
DEC 31, 2024 ACTUAL Y-T-D	FY 2024 BUDGET	OVER (UNDER) BUDGET	% OF BUDGET	DEC 31, 2023 ACTUAL Y-T-D	2024 - 2023 \$ OVER (UNDER)	2024 - 2023 % OVER (UNDER)
GENERAL FUND						
PAGE 8						
Insurance						
Accident & Health	\$8,682	\$2,682	144.70%	\$4,774	\$3,908	81.66%
Commercial liability	16,000	0	100.00%	13,161	2,839	21.57%
Commercial property	19,179	179	100.94%	18,472	707	3.83%
Commercial vehicles	13,179	179	101.38%	12,820	359	2.80%
Workers compensation	57,473	2,473	104.50%	50,684	6,789	13.37%
Inland marine	1,566	1,566	100.00%	0	1,566	0
LOSAP program	0	0	0	0	0	0
Total Insurance	\$116,079	\$7,079	106.49%	\$99,921	\$16,158	16.17%
Long-range planning election costs	\$0	\$0		\$0	\$0	
Memberships						
Background checks/MVR	\$973	\$373	162.17%	\$929	\$44	4.74%
Food at incidents	37	(363)	9.25%	354	(317)	-89.55%
Food at specials	400	(1,440)	4.00%	0	60	0
Membership incentive/LOSAP	1,500	(692)	88.47%	5,308	0	0.00%
Membership appreciation	6,000	7,565	100.87%	7,119	446	6.28%
Total memberships	\$13,943	(\$2,057)	87.14%	\$13,710	\$233	1.70%
Public relations						
Advertisement	\$78	(\$422)	15.60%	\$237	(\$159)	-67.09%
Special event supplies	266	(334)	44.33%	330	(64)	-19.39%
Total public relations	\$344	(\$756)	31.27%	\$567	(\$223)	-39.39%
Protective Equipment						
Utility gloves	\$142	(\$358)	28.40%	\$0	\$142	0
Helmet maintenance	0	(200)	0.00%	0	0	0
General accessory items	0	0	0	0	0	0
Protective equipment - structural boots	900	(600)	60.00%	849	51	6.01%
Protective equipment - structural gloves	388	(612)	38.80%	737	(349)	-47.35%
Protective equipment - structural helmets	2,118	118	105.90%	0	2,118	0
Protective equipment - structural turnouts	4,458	(1,542)	74.30%	6,807	(2,349)	-34.51%
Protective equipment - structural hoods	0	(600)	0.00%	1,071	(1,071)	-100.00%
Protective equipment - helmet fronts	0	(450)	0.00%	0	0	0
Total Protective Equipment	\$8,005	(\$4,244)	65.36%	\$9,454	(\$1,458)	-15.41%
Station flags	\$115	(\$335)	25.56%	\$281	(\$166)	-69.07%
Uniforms						
Badges	\$402	(\$98)	80.40%	\$192	\$210	109.38%
Class A dress uniforms	682	(1,313)	34.10%	941	(259)	-27.52%
Collar brass, name tags	88	(212)	29.33%	106	(18)	-16.98%
Dress uniforms shirts	0	(600)	0.00%	106	(106)	-100.00%
Hats	0	(1,000)	0.00%	401	(401)	-100.00%
Uniforms full-time	5,870	(2,730)	68.26%	7,643	(1,773)	-23.20%
Uncategorized expense	0	0	0	0	0	0
Uniforms volunteers	0	(800)	0.00%	307	(307)	-100.00%
Total Uniforms	\$7,042	(\$6,758)	51.03%	\$9,686	(\$2,654)	-27.37%
EMS Supplies	\$2,266	(\$734)	75.63%	\$21,568	(\$19,302)	-89.49%
Safety - bottled water	\$745	\$145	124.17%	\$710	\$35	4.93%
Other committee groups - special events	\$0	(\$200)	0.00%	\$0	\$0	0
Reconciliation discrepancies	\$806	\$806		\$1,747	(\$941)	-53.86%

WARRENTON FIRE PROTECTION DISTRICT
MONTHLY FINANCIAL STATEMENT ANALYSIS

	1	2	3	4	5	6	7
	DEC 31, 2024 ACTUAL Y-T-D	FY 2024 BUDGET	OVER (UNDER) BUDGET	% OF BUDGET	DEC 31, 2023 ACTUAL Y-T-D	2024 - 2023 \$ OVER (UNDER)	2024 - 2023 % OVER (UNDER)
GENERAL FUND							
PAGE 9							
Salaries	\$761						
Office Manager	\$48,981	\$49,140	(\$179)	99.64%	\$48,004	\$957	1.99%
Captains	\$203,139	\$203,139	\$0	100.00%	\$202,847	\$292	0.14%
Total Captains	\$203,139	\$203,139	\$0	100.00%	\$202,847	\$292	0.14%
District Board	\$0	\$3,000	(\$3,000)	0.00%	\$0	\$0	
Firefighters	\$351,184	\$343,278	\$7,906	102.30%	\$313,124	\$38,060	12.15%
Total Firefighters	\$351,184	\$343,278	\$7,906	102.30%	\$313,124	\$38,060	12.15%
Fire Chief	\$95,282	\$95,282	\$0	100.00%	\$94,256	\$1,026	1.09%
Overtime	\$209,764	\$55,000	\$154,764	381.39%	\$96,957	\$112,807	116.35%
Holiday Pay	5,600	5,400	200	103.70%	5,760	(160)	-2.78%
Out of class	809	2,000	(1,191)	40.45%	424	385	90.80%
Apparatus maintenance	12,314	17,481	(5,147)	70.52%	16,773	(4,459)	-26.56%
Total salaries	\$927,053	\$773,700	\$153,353	119.82%	\$778,145	\$148,908	19.14%
Benefits							
Pension	\$138,455	\$140,920	(\$2,465)	98.25%	\$96,763	\$41,692	43.09%
Health Insurance reimbursement	6,471	5,000	1,471	129.42%	6,726	(255)	-3.79%
Health Insurance	119,781	120,000	(239)	99.80%	115,119	4,642	4.03%
	\$264,687	\$265,920	(\$1,233)	99.54%	\$218,608	\$46,079	21.06%
Payroll taxes							
SUI	\$0	\$0	\$0		\$0	\$0	
Employer SS	61,153	44,000	17,153	138.98%	51,083	10,070	19.71%
FUTA	0	0	0		0	0	
Employer Medicare	7,704	10,000	(2,296)	77.04%	11,874	(3,970)	-34.01%
Payroll taxes other	0	0	0		0	0	
	\$68,857	\$54,000	\$14,857	127.51%	\$62,757	\$6,100	9.72%
Payroll expenses - other	\$0	\$0	\$0		\$0	\$0	
TOTAL PAYROLL RELATED EXPENSES	\$1,280,597	\$1,093,620	\$166,977	115.27%	\$1,059,510	\$201,087	18.98%

