

Warrenton
Fire Protection District

Financial Statements
~
OCTOBER 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 October 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
November 13, 2024

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

OCT 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		
December	100.00		
	\$188,012	1%	\$16,550
			\$188,012
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

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	OCT 31, 2024 ACTUAL Y-T-D	FY 2024 BUDGET	OVER (UNDER) BUDGET	% OF BUDGET	OCT 31, 2023 ACTUAL Y-T-D	2024 - 2023 \$ OVER (UNDER)	2024 - 2023 % OVER (UNDER)
GENERAL FUND							
PAGE 3							
REVENUES							
Tax collection revenue, net	\$1,326,438	\$1,529,742	(\$203,304)	86.71%	\$1,260,614	\$65,824	5.22%
Fire Marshal permits	50,945	95,000	(44,055)	53.63%	86,911	(35,966)	-41.38%
Interest	6,901	1,500	5,401	460.07%	8,125	(1,224)	-15.06%
Miscellaneous revenue, net	5,397	14,000	(8,603)	38.55%	11,097	(5,700)	-51.37%
Sales Tax	0	0	0		0	0	
Grants	86,161	12,000	74,161	718.01%	65,361	20,800	31.82%
TOTAL REVENUES	\$1,475,842	\$1,652,242	(\$176,400)	89.32%	\$1,432,108	\$43,734	3.05%
EXPENDITURES							
Advertising & public relations	\$507	\$1,600	(\$1,093)	31.69%	\$659	(\$152)	-23.07%
Building maintenance (stations)	22,368	40,097	(17,729)	55.78%	53,172	(30,804)	-57.93%
Communication expenses - radios/sprint phones	411	1,300	(889)	31.62%	56,065	(55,654)	-99.27%
Dues, subscriptions and memberships	8,984	18,514	(9,520)	48.88%	8,698	296	3.40%
Election expenses	33,117	20,000	13,117	165.59%	9,309	23,808	255.75%
Equipment & maintenance	51,503	35,500	16,003	145.08%	35,028	16,475	47.03%
Equipment - capital purchases - reserve	0	14,400	(14,400)	0.00%	0	0	
Fire Prevention and education	15,269	54,513	(39,244)	28.01%	33,182	(17,913)	-53.98%
Gasoline and oil	16,501	20,000	(3,499)	82.51%	22,279	(5,778)	-25.93%
Insurance - employee	112,176	125,000	(12,824)	89.74%	97,749	14,427	14.76%
Insurance - general	108,332	54,000	54,332	200.61%	89,544	18,788	20.98%
Lease/debt Payments - buildings - vehicles	138,289	150,000	(11,711)	92.19%	145,835	(7,546)	-5.17%
Office supplies	23,336	24,440	(1,104)	95.48%	105,318	(81,982)	-77.84%
Payroll taxes	57,817	54,000	3,817	107.07%	52,566	5,251	9.99%
Professional fees	38,779	26,660	12,129	145.51%	24,900	13,879	55.74%
Retirement Plan - Pension	105,889	149,920	(34,051)	75.84%	80,706	26,163	32.42%
Salaries	589,745	718,702	(128,957)	82.06%	584,241	25,504	4.52%
Salaries - OT	183,158	55,000	128,158	333.01%	87,495	95,663	109.34%
Supplies - support facility	573	1,250	(677)	45.84%	1,152	(579)	-50.26%
Supplies - EMS	2,088	3,000	(912)	69.60%	21,568	(19,480)	-90.32%
Training and education	2,961	17,200	(14,239)	17.22%	10,196	(7,235)	-70.96%
Uniforms - Includes honor guard	3,904	15,500	(11,596)	25.19%	9,887	(5,983)	-60.51%
PPE/Gear	2,648	12,250	(9,602)	21.62%	9,464	(6,816)	-72.02%
Utilities	40,811	45,500	(4,689)	89.69%	43,324	(2,513)	-5.80%
Vehicle maintenance	6,476	5,700	776	113.61%	3,662	2,814	76.84%
TOTAL EXPENDITURES	\$1,566,632	\$1,655,036	(\$88,404)	94.66%	\$1,565,999	\$633	0.04%
REVENUES OVER EXPENDITURES (EXPENDITURES OVER REVENUES)	(\$90,790)	(\$2,794)	(\$87,996)	3249.46%	(\$133,891)	\$43,101	-32.19%
USE OF DISTRICT RESERVES	\$0	\$2,794	(\$2,794)		\$0	\$0	\$0
REVENUES OVER EXPENDITURES (EXPENDITURES OVER REVENUES)	(\$90,790)	\$0	(\$90,790)		(\$133,891)	\$43,101	-32.19%

WARRENTON FIRE PROTECTION DISTRICT
MONTHLY FINANCIAL STATEMENT ANALYSIS

	1	2	3	4	5	6	7
	OCT 31, 2024 ACTUAL Y-T-D	FY 2024 BUDGET	OVER (UNDER) BUDGET	% OF BUDGET	OCT 31, 2023 ACTUAL Y-T-D	2024 - 2023 \$ OVER (UNDER)	2024 - 2023 % OVER (UNDER)
PAGE 4							
REVENUES:							
Income from Taxes							
Lincoln County	\$13,037	\$15,000	(\$1,963)	86.91%	\$13,407	(\$370)	-2.76%
Warren County	1,308,388	1,506,992	(198,604)	86.82%	1,240,231	68,157	5.50%
TIF Income	5,013	7,750	(2,737)	84.68%	6,976	(1,963)	-28.14%
Total income from taxes	\$1,326,438	\$1,529,742	(\$203,304)	86.71%	\$1,260,614	\$65,824	5.22%
Miscellaneous Income							
Basement rental	\$200	\$4,000	(\$3,800)		\$100	\$100	
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	6,901	1,500	5,401	460.07%	8,125	(1,224)	-15.06%
Other income	0	0	0		0	0	
Permit fees	50,945	95,000	(44,055)	53.69%	86,911	(35,966)	-41.35%
Sale of asset	1,051	0	1,051		772	279	36.14%
Cost recovery	2,238	10,000	(7,762)	22.38%	200	2,038	
Miscellaneous income - other	1,581	0	1,581		0	1,581	
Uniform reimbursement	188		188		0	188	
Services	59		59		0	59	
Total miscellaneous income	\$149,404	\$122,500	\$26,904	121.96%	\$171,494	(\$22,090)	-12.83%
TOTAL REVENUES	\$1,475,842	\$1,652,242	(\$176,400)	89.32%	\$1,432,108	\$43,734	3.05%

WARRENTON FIRE PROTECTION DISTRICT
MONTHLY FINANCIAL STATEMENT ANALYSIS

	1	2	3	4	5	6	7
	OCT 31, 2024 ACTUAL Y-T-D	FY 2024 BUDGET	OVER (UNDER) BUDGET	% OF BUDGET	OCT 31, 2023 ACTUAL Y-T-D	2024 - 2023 \$ OVER (UNDER)	2024 - 2023 % OVER (UNDER)
GENERAL FUND							
PAGE 5							
EXPENSES:							
Capital Reserves	0				0		
Apparatus	0	\$14,400	(\$14,400)	0.00%	0		
Information Technology	\$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	33,117	20,000	13,117	✓	9,309	23,808	255.75%
Legal services	4,067	3,000	1,067	✓	10,182	(6,095)	-59.96%
Operating expenses	17,430	15,000	2,430	✓	6,311	11,119	176.16%
Credit card processing	182	350	(168)	✓	327	(145)	-44.34%
Operating expenses - other	0	0	0		0	0	
Total operating expenses	\$71,896	\$46,650	\$25,246	✓	\$34,209	\$37,687	110.17%
Vehicle Payments							
Payment on 1400	\$5,000	\$5,000	\$0	100.00%	\$0	\$5,000	
Payment on 1409	0	0	0		0	0	
	\$5,000	\$5,000	\$0	100.00%	\$0	\$5,000	
Building payments - Station 2							
	\$133,289	\$145,000	(\$11,711)	✓	\$145,835	(\$12,546)	-8.60%
Office equipment/Admin							
Emergency reporting	\$10,656	\$10,000	\$656	✓	\$0	\$10,656	✓
Information technology	1,941	3,000	(1,059)	✓	87,714	(85,773)	✓
Office furniture	0	0	0		0	0	
Office supplies	628	1,300	(672)	✓	1,308	(678)	-51.91%
Photocopier support	2,812	2,800	12	✓	2,756	56	2.03%
Postage and mail support	315	400	(85)	✓	427	(112)	-26.23%
Satellite TV	1,363	1,440	(77)	✓	2,452	(1,089)	-44.41%
Web site	384	600	(216)	✓	509	(125)	-24.56%
Internet access	3,289	3,600	(311)	✓	1,902	1,387	71.87%
IT support	1,988	1,200	788	✓	5,842	(3,854)	-65.12%
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	\$23,336	\$24,440	(\$1,104)	✓	\$105,318	(\$81,982)	-77.84%
Professional dues & subscriptions							
FFAM	\$0	350	(\$350)	0.00%	\$300	(\$300)	-100.00%
MAFPD	0	200	(200)	0.00%	0	200	100.00%
Magazine subscriptions	0	0	0	0.00%	0	0	0.00%
Missouri Fire Chiefs	0	150	(150)	0.00%	0	150	100.00%
St. Charles County HAZMAT	1,250	1,250	0	100.00%	1,250	0	0.00%
Warrenton chamber	100	100	0	100.00%	0	100	100.00%
Amazon prime	40	39	1	✓	39	1	2.56%
NASASP	50	50	0	100.00%	0	50	100.00%
Sam's club	21	200	(179)	10.50%	0	21	10.50%
Professional dues & subscriptions	\$1,461	\$2,514	(\$1,053)	✓	\$1,689	(\$228)	-13.50%

WARRENTON FIRE PROTECTION DISTRICT
 MONTHLY FINANCIAL STATEMENT ANALYSIS

	1	2	3	4	5	7
	OCT 31, 2024 ACTUAL Y-T-D	FY 2024 BUDGET	OVER (UNDER) BUDGET	% OF BUDGET	OCT 31, 2023 ACTUAL Y-T-D	2024 - 2023 \$ OVER (UNDER)
GENERAL FUND PAGE 6						
Utilities						
Alarm monitoring	\$839	\$1,200	(\$361)	69.92%	\$874	(\$35)
Station 1 - Electric	3,095	3,500	(405)	88.43%	4,125	(1,030)
Station 1 - Gas	6,461	9,000	(2,539)	71.79%	8,921	(2,460)
Station 2 - Electric	7,791	6,500	1,291	119.85%	7,502	289
Station 2 - Gas	6,305	8,500	(2,195)	74.18%	5,103	1,202
Station 3 - Electric	1,030	1,000	30	103.00%	832	198
Station 3 - Gas	0	1,500	(1,500)	0.00%	1,230	(1,230)
Storage building/hangar	369	500	(131)	73.80%	397	(28)
Telephone	9,699	8,200	1,499	118.28%	8,490	1,209
Waste disposal	2,569	2,600	(11)	99.58%	2,718	(129)
Station 1 - Water/Sewer	517	800	(283)	64.63%	718	(201)
Station 2 - Water/Sewer	1,585	1,600	(15)	99.05%	1,630	(245)
Station 3 - Sewer	531	600	(69)	88.50%	584	(53)
Total Utilities	\$40,811	\$45,500	(\$4,689)	89.65%	\$43,324	(\$2,513)
Buildings & Grounds						
Janitorial supplies	\$1,316	\$2,497	(\$1,181)	52.70%	\$2,150	(\$834)
Fire systems testing	1,844	3,000	(1,156)	61.47%	3,174	(1,330)
Station 1 - general maintenance	2,437	6,000	(3,563)	40.62%	8,100	(5,663)
Station 2 - general maintenance	4,477	10,000	(5,523)	44.77%	29,156	(24,679)
Station 3 - general maintenance	20	1,000	(980)	2.00%	0	20
Storage building/hangar	205	0	205		0	205
General maintenance - other	0	0	0		0	0
Lawn maintenance	10,575	14,300	(3,725)	73.95%	9,927	648
Pest control	570	800	(230)	71.25%	600	(30)
Snow removal	924	2,500	(1,576)	36.96%	65	859
Buildings & grounds - other	0	0	0		0	0
Station equipment	0	0	0		0	0
Total Buildings & Grounds	\$22,368	\$40,097	(\$17,729)	55.78%	\$53,172	(\$30,804)
Communications						
Mobile/base radios	\$122	\$500	(\$378)	24.40%	\$143	(\$21)
Equipment repairs - pagers	0	400	(400)	0.00%	251	(251)
Equipment repairs - portable radios	0	0	0		0	0
Equipment repairs - batteries	289	400	(111)	72.25%	549	(260)
Equipment repairs - other	0	0	0		55,122	(55,122)
New purchase - pagers	0	0	0		0	0
New purchase - other equipment	0	0	0		0	0
FCC Licensing	0	0	0		0	0
Total Communications	\$411	\$1,300	(\$889)	31.62%	\$56,065	(\$56,654)
Education & Training						
In-house training - new recruit	\$0	\$0	\$0		\$0	\$0
In-house training - other	406	3,000	(2,594)	13.53%	1,717	(1,311)
Professional development - MUFRTI SFS	0	2,000	(2,000)	0.00%	710	(710)
Professional development - MUFRTI WFS	840	2,000	(1,160)	32.00%	735	(95)
Professional development - Tech / rescue classes	0	0	0		0	0
Professional development - other	1,882	8,000	(6,118)	21.03%	4,516	(2,634)
Education & training - other	233	2,200	(1,967)	10.58%	0	233
IFSTA Manuals	0	0	0		0	0
Travel expenses	0	0	0		2,518	(2,518)
Total Education & Training	\$2,961	\$17,200	(\$14,239)	17.22%	\$10,196	(\$7,235)
Total	\$64,179	\$102,797	(\$38,618)	62.44%	\$116,688	(\$52,509)

WARRENTON FIRE PROTECTION DISTRICT
MONTHLY FINANCIAL STATEMENT ANALYSIS

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	OCT 31, 2024 ACTUAL Y-T-D	FY 2024 BUDGET	OVER (UNDER) BUDGET	% OF BUDGET	OCT 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%	\$296	\$52	17.57%
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	0	
Apparatus equipment - class A beam	0	1,500	(1,500)	✓ 0.00%	1,500	(1,500)	-100.00%
Apparatus equipment - other	865	0	865	✓	0	865	
Fuel	16,501	20,000	(3,499)	✓ 82.51%	22,279	(5,778)	-25.93%
General maintenance - 1400	2,628	500	2,128	✓ 525.60%	234	2,394	1023.06%
General maintenance - 1413	152	300	(148)	✓ 50.67%	1,530	(1,378)	
General maintenance - 1414	21,410	2,500	18,910	✓ 856.40%	2,021	19,389	959.38%
General maintenance - 1418	0	200	(200)	✓ 0.00%	1,042	(1,042)	-100.00%
General maintenance - 1419	186	400	(214)	✓ 46.50%	115	71	61.74%
General maintenance - 1422	152	1,800	(1,648)	✓ 8.44%	0	152	
General maintenance - 1423	206	100	106	✓ 206.00%	0	206	
General maintenance - 1424	22,113	24,500	(2,387)	✓ 90.26%	22,712	(989)	-2.64%
General maintenance - 1428	0	250	(250)	✓ 0.00%	2,512	(2,512)	-100.00%
General maintenance - 1433	173	300	(127)	✓ 57.67%	0	173	
General maintenance - 1434	530	450	80	✓ 117.78%	0	530	
General maintenance - 1449	167	200	(33)	✓ 83.50%	164	3	1.33%
General maintenance - 1498 - Kubota UTV	0	100	(100)	✓ 0.00%	0	0	
General maintenance - 1499	212	400	(188)	✓ 53.00%	0	212	
Air-1	0	0	0		0	0	
Apparatus equipment	123	1,000	(877)	✓ 12.30%	329	(206)	-62.61%
Breathing Air Compressor	1,191	400	791	✓ 297.76%	0	1,191	
Haz-Mat 3	282	200	82	✓ 141.00%	53	229	432.08%
SCBAs	1,148	900	248	✓ 127.67%	0	1,148	
Unit 1	0	0	0		0	0	
Small equipment	154	300	(146)	✓ 51.33%	276	(122)	-44.20%
General maintenance - other	622	200	422	✓ 311.00%	853	(231)	
Shop supplies	53	500	(447)	✓ 10.60%	887	(834)	-94.02%
Equipment & maintenance - other	0	0	0		2,300	(2,300)	
Total Equipment & Maintenance	\$74,480	\$61,200	\$13,280	✓ 121.70%	\$60,969	\$13,511	22.16%
Fire Prevention							
Fire marshal	\$0	\$3,538	(\$3,538)	0.00%	\$30,250	(\$30,250)	-100.00%
Fire marshal uniform	0	600	(600)	0.00%	242	(242)	-100.00%
Office supplies	547	1,000	(453)	✓ 54.70%	788	(241)	-30.58%
Advertisement	237	500	(263)	✓ 47.40%	92	145	157.61%
Fire Code Organizations - NFPA code subscription	1,563	1,600	(47)	✓ 97.06%	1,562	1	0.06%
Fire Code Organizations - NFPA membership	225	350	(125)	✓ 64.29%	350	(349)	-99.82%
Fire Code Organizations - ICC membership	0	175	(175)	✓ 0.00%	0	0	
Fire prevention	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	117	2,000	(1,883)	✓ 5.85%	0	0	
Total Fire Prevention	\$15,506	\$55,013	(\$39,507)	28.19%	\$33,274	(\$17,768)	-53.40%
Honor Guard							
Awards	\$145	\$1,500	(\$1,355)	9.67%	\$279	(\$134)	-48.03%
Uniforms	0	0	0		0	0	
Badges	0	0	0		0	0	
Flags	0	0	0		0	0	
Total Honor Guard	\$145	\$1,500	(\$1,355)	9.67%	\$279	(\$134)	-48.03%

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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	19,000	179	100.94%	18,472	707	3.83%
Commercial vehicles	13,179	13,000	179	101.38%	12,820	359	2.80%
Workers compensation	44,418	0	44,418		40,317	4,101	10.17%
Inland marine	1,566	0	1,566		0	1,566	
LOSAP program	5,308	0	5,308		0	5,308	
Total Insurance	\$108,832	\$54,000	\$54,832	200.61%	\$89,544	\$18,788	20.98%
Long-range planning election costs	\$0	\$0	\$0		\$0	\$0	
Memberships							
Background checks/MVR	\$794	\$600	\$194	132.33%	\$947	(\$63)	-6.26%
Food at incidents	37	400	(363)	9.25%	354	(317)	-89.55%
Food at specialis	80	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	6,642	7,500	(858)	88.56%	500	6,142	1228.40%
Total memberships	\$7,533	\$16,000	(\$8,467)	47.08%	\$7,009	\$524	7.48%
Public relations							
Advertisement	\$78	\$500	(\$422)	15.60%	\$237	(\$159)	-67.09%
Special event supplies	192	600	(408)	32.00%	330	(138)	-41.82%
Total public relations	\$270	\$1,100	(\$830)	24.55%	\$567	(\$297)	-52.38%
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%	849	(849)	-100.00%
Protective equipment - structural gloves	388	1,000	(612)	38.80%	737	(349)	-47.35%
Protective equipment - structural helmets	2,118	2,000	118	105.90%	0	2,118	
Protective equipment - structural turnout	0	6,000	(6,000)	0.00%	6,807	(6,807)	-100.00%
Protective equipment - structural hoods	0	600	(600)	0.00%	1,071	(1,071)	-100.00%
Protective equipment - helmet fronts	0	450	(450)	0.00%	0	450	
Total Protective Equipment	\$2,648	\$12,250	(\$9,602)	21.62%	\$9,464	(\$6,816)	-72.02%
Station flags	\$115	\$450	(\$335)	25.56%	\$281	(\$166)	-59.07%
Uniforms							
Badges	\$402	\$500	(\$98)	80.40%	\$192	\$210	109.38%
Class A dress uniforms	682	2,000	(1,318)	34.10%	941	(259)	-27.52%
Collar brass, name tags	88	300	(212)	29.33%	106	(18)	-16.98%
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	2,567	8,800	(6,233)	29.40%	7,555	(4,968)	-56.76%
Uncategorized expense	0	200	(200)	0.00%	0	200	
Uniforms volunteers	0	600	(600)	0.00%	307	(307)	-100.00%
Total Uniforms	\$3,759	\$14,000	(\$10,241)	26.85%	\$9,606	(\$5,849)	-60.86%
EMS Supplies							
EMS Supplies	\$2,088	\$3,000	(\$912)	69.60%	\$21,568	(\$19,480)	-90.32%
Safety - bottled water	\$577	\$600	(\$23)	96.17%	\$658	(\$61)	-12.31%
Other committee groups - special events	\$0	\$200	(\$200)	0.00%	\$0	\$0	
Reconciliation discrepancies	(\$119)	\$0	(\$119)		\$213	(\$332)	-155.67%

WARRENTON FIRE PROTECTION DISTRICT
MONTHLY FINANCIAL STATEMENT ANALYSIS

	1	2	3	4	5	6	7
	OCT 31, 2024 ACTUAL Y-T-D	FY 2024 BUDGET	OVER (UNDER) BUDGET	% OF BUDGET	OCT 31, 2023 ACTUAL Y-T-D	2024 - 2023 \$ OVER (UNDER)	2024 - 2023 % OVER (UNDER)
GENERAL FUND PAGE 9							
Salaries							
Office Manager	\$39,509	\$49,140	(\$9,631)	80.40%	\$40,087	(\$578)	-1.44%
Captains	\$140,594	\$203,142	(\$62,548)	69.21%	\$167,638	(\$27,044)	-16.13%
Total Captains	\$140,594	\$203,142	(\$62,548)	69.21%	\$167,638	(\$27,044)	-16.13%
District Board	\$0	\$3,000	(\$3,000)	0.00%	\$0	\$0	
Firefighters	\$318,379	\$343,278	(\$24,899)	92.75%	\$262,796	\$55,583	21.15%
Total Firefighters	\$318,379	\$343,278	(\$24,899)	92.75%	\$262,796	\$55,583	21.15%
Fire Chief	\$76,324	\$85,282	(\$8,958)	80.10%	\$76,324	\$0	0.00%
Overtime	\$183,158	\$55,000	\$128,158	333.01%	\$87,495	\$95,663	109.34%
Holiday Pay	4,400	5,400	(1,000)	81.48%	4,560	(160)	-3.51%
Out of class	809	2,000	(1,191)	40.45%	370	439	
Apparatus maintenance	9,730	17,460	(7,730)	55.73%	12,466	(2,736)	-21.95%
Total salaries	\$772,903	\$773,702	(\$799)	99.90%	\$651,736	\$121,167	18.59%
Benefits							
Pension	\$106,869	\$140,920	(\$34,051)	75.84%	\$80,706	\$26,163	32.42%
Health Insurance reimbursement	5,940	5,000	940	118.80%	5,122	818	15.97%
Health Insurance	106,236	120,000	(13,764)	88.53%	92,627	13,609	14.68%
Total benefits	\$219,045	\$265,920	(\$46,875)	82.37%	\$178,455	\$40,590	22.75%
Payroll taxes							
SUI	\$0	\$0	\$0		\$0	\$0	
Employer SS	49,835	44,000	5,835	113.26%	42,770	7,065	16.52%
FUTA	0	0	0		0	0	
Employer Medicare	7,982	10,000	(2,018)	79.82%	9,796	(1,814)	-18.52%
Payroll taxes other	0	0	0		0	0	
Total payroll taxes	\$57,817	\$54,000	\$3,817	107.07%	\$52,566	\$5,251	9.99%
Payroll expenses - other	\$0	\$0	\$0		\$0	\$0	
TOTAL PAYROLL RELATED EXPENSES	\$1,049,765	\$1,093,622	(\$43,857)	95.95%	\$882,757	\$167,008	18.92%

WARRENTON FIRE PROTECTION DISTRICT
 MONTHLY FINANCIAL STATEMENT ANALYSIS

	1	2	OCT 31, 2024	3	4
	OCT 31, 2024 ACTUAL Y-T-D	OCT 31, 2023 ACTUAL Y-T-D	2024 - 2023 \$ OVER (UNDER)	2024 - 2023 % OVER (UNDER)	
GENERAL FUND					
PAGE 10					
CASH BALANCES:					
FCSB - Payroll account	\$2,248.85	\$4,662.91	(\$2,414.06)	-51.77%	
FCSB - Money market account (includes tax anticipation loan)	327,785.44	114,972.82	212,812.62	185.10%	
FCSB - Capital expenditures	3,934.64	3,932.74	1.90	0.05%	
FCSB - Operating account	4,870.65	(1,338.03)	6,208.68	-464.02%	
UMB - 2016 Reserve account	150,186.32	143,309.31	6,877.01	4.80%	
UMB - CD Fund account	12,382.47	11,916.83	465.64	3.91%	
TOTAL CASH BALANCES	\$501,408.37	\$277,456.58	\$223,951.79	80.72%	
LESS: Remaining 2024 Budget expenses, net	(\$88,404)	(\$88,404)	\$0.00		
	\$0	\$0			
ESTIMATED RESERVE at DECEMBER 31, 2024	\$413,004.37	\$189,052.58	\$223,951.79	118.46%	
ESTIMATED RESERVE - % of EXPENSES	24.95%	11.42%	13.53%	118.46%	
RESERVE MONTHS	2.99	1.37	1.62	118.46%	
RESERVE DAYS	92.83	42.49	50.34	118.46%	
Without Tax Anticipation loan \$250,000	\$163,004.37				
ESTIMATED RESERVE - % of EXPENSES	9.85%				
RESERVE MONTHS	1.18				