

Warrenton
Fire Protection District

Financial Statements
~
NOVEMBER 30, 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 November 30, 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
December 12, 2024

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

| NOV 30, 2024 | PERCENTAGE GAUGE | GENERAL ACTUAL | OVER (UNDER) BUDGET |
|--------------------------|-------------------------|-----------------------|----------------------------|
| PAGE 2 | | | |
| 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 | | |
| \$134,247 | 1% | \$17,058 | \$134,247 |
| OCT 31, 2023 | PERCENTAGE GAUGE | GENERAL ACTUAL | OVER (UNDER) 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 GAUGE | GENERAL ACTUAL | OVER (UNDER) 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) | NOV 30, 2024 |
|--|--------------------|--------------------|---------------------|----------------|---------------------------|-----------------------------|----------------------------|
| | | FY 2024 BUDGET | OVER (UNDER) BUDGET | % OF BUDGET | NOV 30, 2023 ACTUAL Y-T-D | 2024 - 2023 \$ OVER (UNDER) | 2024 - 2023 % OVER (UNDER) |
| GENERAL FUND | | | | | | | |
| PAGE 3 | | | | | | | |
| REVENUES | | | | | | | |
| Tax collection revenue, net | \$1,331,072 | \$1,528,742 | (\$197,670) | 87.07% | \$1,270,216 | \$60,856 | 4.79% |
| Fire Marshal permits | 54,955 | 95,000 | (40,045) | 57.85% | 96,840 | (41,885) | -43.25% |
| Interest | 8,982 | 1,500 | 5,482 | 483.47% | 8,141 | (1,189) | -14.61% |
| Miscellaneous revenue, net | 6,046 | 9,500 | (3,454) | 63.64% | 21,557 | (15,511) | -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 | \$1,485,186 | \$1,646,742 | (\$161,556) | 90.19% | \$1,482,115 | \$3,071 | 0.21% |
| EXPENDITURES | | | | | | | |
| Advertising & public relations | \$507 | \$1,600 | (\$1,093) | 31.69% | \$659 | (\$152) | -23.07% |
| Building maintenance (stations) | 23,884 | 40,100 | (16,216) | 59.56% | 53,302 | (29,418) | -55.19% |
| Communication expenses - radios/sprint phones | 411 | 1,300 | (889) | 31.62% | 56,066 | (55,655) | -99.27% |
| Dues, subscriptions and memberships | 8,084 | 16,284 | (10,210) | 44.19% | 8,698 | (614) | -7.06% |
| Election expenses | 33,275 | 20,000 | 13,275 | 166.38% | 9,309 | 23,966 | 257.45% |
| Equipment & maintenance | 51,503 | 35,500 | 16,003 | 145.08% | 34,744 | 16,759 | 48.24% |
| 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% | 37,547 | (22,249) | -59.26% |
| Gasoline and oil | 17,815 | 20,000 | (2,185) | 89.03% | 22,279 | (4,464) | -20.04% |
| Insurance - employee | 126,236 | 125,000 | 1,236 | 100.99% | 109,080 | 17,156 | 15.73% |
| Insurance - general | 116,079 | 109,000 | 7,079 | 106.49% | 98,921 | 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 | 24,097 | 24,625 | (528) | 97.86% | 115,664 | (91,567) | -79.17% |
| Payroll taxes | 63,420 | 54,000 | 9,420 | 117.44% | 57,929 | 5,491 | 9.48% |
| Professional fees | 40,975 | 26,650 | 14,325 | 153.75% | 26,294 | 14,681 | 55.83% |
| Retirement Plan - Pension | 122,360 | 140,920 | (18,560) | 86.83% | 89,274 | 33,086 | 37.06% |
| Salaries | 651,120 | 718,700 | (67,580) | 90.60% | 625,702 | 25,418 | 4.06% |
| Salaries - OT | 197,715 | 55,000 | 142,715 | 359.43% | 94,632 | 103,083 | 108.93% |
| Supplies - support facility | 1,806 | 1,250 | 556 | 128.48% | 1,092 | 574 | 55.62% |
| Supplies - EMS | 2,266 | 3,000 | (734) | 75.53% | 21,568 | (19,302) | -89.45% |
| Training and education | 2,960 | 17,200 | (14,240) | 17.21% | 10,346 | (7,386) | -71.39% |
| Uniforms - includes honor guard | 4,683 | 15,300 | (10,617) | 30.61% | 9,887 | (5,204) | -52.63% |
| PPE/Gear | 2,648 | 12,250 | (9,602) | 21.62% | 9,464 | (6,816) | -72.02% |
| Utilities | 42,972 | 45,500 | (2,528) | 94.44% | 46,156 | (3,184) | -6.90% |
| Vehicle maintenance | 6,476 | 6,700 | (224) | 96.56% | 5,978 | 498 | 8.33% |
| TOTAL EXPENDITURES | \$1,696,631 | \$1,705,802 | (\$8,971) | 99.47% | \$1,691,366 | \$5,465 | 0.32% |
| REVENUES OVER EXPENDITURES (EXPENDITURES OVER REVENUES) | (\$211,645) | (\$59,060) | (\$152,585) | 358.36% | (\$209,251) | (\$2,394) | 1.14% |
| USE OF DISTRICT RESERVES | \$0 | \$59,060 | (\$59,060) | | \$0 | \$0 | \$0 |
| REVENUES OVER EXPENDITURES (EXPENDITURES OVER REVENUES) | (\$211,645) | \$0 | (\$211,645) | | (\$209,251) | (\$2,394) | 1.14% |

WARRENTON FIRE PROTECTION DISTRICT
MONTHLY FINANCIAL STATEMENT ANALYSIS

| | 1 | 2 | 3 | 4 | 5 | 6 | 7 |
|--|--------------|-----------|--------------|---------|--------------|----------------|--------------|
| | NOV 30, 2024 | FY 2024 | OVER (UNDER) | % OF | NOV 30, 2023 | 2024 - 2023 \$ | NOV 30, 2024 |
| | ACTUAL Y-T-D | BUDGET | BUDGET | BUDGET | ACTUAL Y-T-D | OVER (UNDER) | 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 | \$0 |
| Other District expenses | \$0 | \$0 | \$0 | | \$0 | \$0 | \$0 |
| Operating expenses | | | | | | | |
| Audit of accounts | \$17,100 | \$8,300 | \$8,800 | 206.02% | \$8,100 | \$9,000 | 111.11% |
| Election costs | 33,275 | 20,000 | 13,275 | 166.38% | 9,309 | 23,966 | 257.45% |
| Legal services | 4,271 | 3,000 | 1,271 | 142.37% | 11,286 | (7,014) | -62.15% |
| Operating expenses | 19,430 | 15,000 | 4,430 | 129.53% | 6,568 | 12,862 | 195.83% |
| Credit card processing | 174 | 350 | (176) | 49.71% | 341 | (167) | -48.97% |
| Operating expenses - Other | 0 | 0 | 0 | | 0 | 0 | 0 |
| Total operating expenses | \$74,250 | \$46,650 | \$27,600 | 159.16% | \$35,603 | \$38,647 | 108.55% |
| Vehicle Payments | | | | | | | |
| Payment on 1400 | \$5,000 | \$0 | \$5,000 | | \$0 | \$5,000 | |
| Payment on 1409 | 0 | 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 | \$10,856 | \$10,185 | \$471 | 104.62% | \$9,425 | \$1,231 | 13.06% |
| Information technology | 1,941 | 3,000 | (1,059) | 64.70% | 87,714 | (85,773) | -97.79% |
| Office furniture | 0 | 0 | 0 | | 0 | 0 | 0 |
| Office supplies | 628 | 1,300 | (672) | 48.31% | 1,375 | (747) | -54.33% |
| Photocopier support | 3,018 | 2,900 | 116 | 104.00% | 3,066 | (50) | -1.63% |
| Postage and mail support | 315 | 400 | (85) | 78.75% | 427 | (112) | -26.23% |
| Satellite TV | 1,363 | 1,440 | (77) | 94.65% | 2,642 | (1,279) | -48.41% |
| Web site | 384 | 600 | (216) | 64.00% | 579 | (195) | -33.68% |
| Internet access | 3,597 | 3,600 | (3) | 99.97% | 2,068 | 1,508 | 72.19% |
| IT support | 2,197 | 1,200 | 997 | 183.08% | 5,737 | (3,540) | -61.70% |
| ESD rover | 0 | 0 | 0 | | 989 | (989) | -100.00% |
| Office equipment/Admin | 0 | 0 | 0 | | 1,621 | (1,621) | -100.00% |
| Total office equipment/Admin | \$24,097 | \$24,625 | (\$528) | 97.86% | \$115,664 | (\$91,567) | -79.17% |
| Professional dues & subscriptions | | | | | | | |
| FFAM | \$310 | 350 | (\$40) | 88.57% | \$300 | \$10 | 3.33% |
| MAFPD | 0 | 0 | 0 | | 0 | 0 | 0 |
| Magazine subscriptions | 0 | 0 | 0 | | 50 | (50) | -100.00% |
| Missouri Fire Chiefs | 0 | 150 | (150) | 0.00% | 0 | 0 | 0 |
| St. Charles County HAZMAT | 1,250 | 1,250 | 0 | 100.00% | 1,250 | 0 | 0.00% |
| Warrenton chamber | 100 | 125 | (25) | 80.00% | 0 | 100 | |
| Amazon prime | 0 | 130 | (130) | 0.00% | 0 | 0 | 0 |
| NASASP | 40 | 39 | 1 | 102.56% | 39 | 1 | 2.56% |
| Sam's club | 50 | 50 | 0 | 100.00% | 0 | 0 | 0.00% |
| Professional dues & subscriptions | 21 | 200 | (179) | 10.50% | 0 | 21 | |
| Total professional dues & subscriptions | \$1,771 | \$2,284 | (\$523) | 77.20% | \$1,683 | \$82 | 4.85% |

WARRENTON FIRE PROTECTION DISTRICT
MONTHLY FINANCIAL STATEMENT ANALYSIS

| | 1 | 2 | 3 | 4 | 5 | 6 | 7 |
|--|------------------------------|----------------------|------------------------|----------------|------------------------------|--------------------------------|------------------------------|
| | NOV 30, 2024 ACTUAL Y-T-D | FY 2024 BUDGET | OVER (UNDER) BUDGET | % OF BUDGET | NOV 30, 2023 ACTUAL Y-T-D | 2024 - 2023 \$ OVER (UNDER) | NOV 30, 2024 OVER (UNDER) |
| GENERAL FUND | | | | | | | |
| PAGE 6 | | | | | | | |
| Utilities | | | | | | | |
| Alarm monitoring | \$1,001 | \$1,200 | (\$199) | 83.42% | \$1,028 | (\$27) | -\$2.69% |
| Station 1 - Electric | 3,301 | 3,500 | (199) | 94.31% | 4,410 | (1,109) | -25.15% |
| Station 1 - Gas | 6,461 | 9,000 | (2,539) | 71.79% | 8,921 | (2,460) | -27.56% |
| Station 2 - Electric | 8,337 | 8,337 | 0 | 100.00% | 8,039 | 298 | 3.71% |
| Station 2 - Gas | 6,305 | 8,600 | (2,295) | 74.18% | 5,103 | 1,202 | 23.59% |
| Station 3 - Electric | 1,117 | 1,000 | 117 | 111.70% | 902 | 215 | 23.84% |
| Station 3 - Gas | 0 | 1,500 | (1,500) | 0.00% | 1,230 | (1,230) | -100.00% |
| Storage building/hangar | 398 | 500 | (102) | 79.60% | 423 | (25) | -5.91% |
| Telephone | 10,343 | 8,200 | 2,143 | 126.13% | 9,687 | 656 | 6.77% |
| Waste disposal | 2,868 | 2,600 | 268 | 109.86% | 3,017 | (161) | -5.34% |
| Station 1 - Water/Sewer | 570 | 800 | (230) | 71.25% | 766 | (196) | -25.59% |
| Station 2 - Water/Sewer | 1,700 | 1,600 | 100 | 106.25% | 1,992 | (292) | -14.66% |
| Station 3 - Sewer | 583 | 600 | (17) | 97.17% | 638 | (55) | -8.62% |
| Total Utilities | \$42,972 | \$45,500 | (\$2,528) | 84.44% | \$46,156 | (\$3,184) | -6.90% |
| Buildings & Grounds | | | | | | | |
| Janitorial supplies | \$1,316 | \$2,500 | (\$1,184) | 52.64% | \$2,150 | (\$834) | -38.79% |
| Fire systems testing | 2,049 | 3,000 | (951) | 68.30% | 3,174 | (1,125) | -35.44% |
| Station 1 - general maintenance | 2,437 | 6,000 | (3,563) | 40.82% | 8,218 | (5,781) | -70.35% |
| Station 2 - general maintenance | 4,477 | 10,000 | (5,523) | 44.77% | 29,168 | (24,691) | -84.65% |
| 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 | 11,886 | 14,300 | (2,414) | 83.12% | 9,927 | 1,959 | 19.79% |
| Pest control | 570 | 800 | (230) | 71.25% | 600 | (30) | -5.00% |
| Snow removal | 924 | 2,500 | (1,576) | 36.96% | 65 | 859 | 1321.54% |
| Buildings & grounds - other | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Station equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Buildings & Grounds | \$23,884 | \$40,100 | (\$16,216) | 59.56% | \$53,302 | (\$29,418) | -55.19% |
| 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 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Equipment repairs - batteries | 289 | 400 | (111) | 72.25% | 549 | (260) | -47.36% |
| Equipment repairs - other | 0 | 0 | 0 | 0 | 55,123 | (55,123) | -100.00% |
| New purchase - pagers | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| New purchase - other equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| FCC Licensing | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Communications | \$411 | \$1,300 | (\$889) | 31.62% | \$56,066 | (\$55,655) | -99.27% |
| Education & Training | | | | | | | |
| In-house training - new recruit | \$0 | \$0 | \$0 | 0.00% | \$0 | \$0 | 0.00% |
| In-house training - other | 406 | 3,000 | (2,594) | 13.53% | 1,777 | (1,371) | -76.35% |
| Professional development - MJFRTI SFS | 0 | 2,000 | (2,000) | 0.00% | 710 | (1,290) | -100.00% |
| Professional development - MJFRTI WFS | 640 | 2,000 | (1,360) | 32.00% | 735 | (95) | -12.93% |
| Professional development - Tech rescue classes | 0 | 0 | 0 | 0 | 150 | (150) | -100.00% |
| Professional development - other | 1,682 | 8,000 | (6,318) | 21.03% | 4,516 | (2,834) | -62.75% |
| Education & training - other | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Professional development - EVT training | 232 | 2,200 | (1,968) | 10.55% | 0 | 232 | 10.55% |
| IFSTA Manuals | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Travel expenses | 0 | 0 | 0 | 0 | 2,518 | (2,518) | -100.00% |
| Total Education & Training | \$2,960 | \$17,200 | (\$14,240) | 17.21% | \$10,346 | (\$7,386) | -71.39% |

WARRENTON FIRE PROTECTION DISTRICT
MONTHLY FINANCIAL STATEMENT ANALYSIS

| | 1 | 2 | 3 | 4 | 5 | 6 | 7 |
|--|------------------------------|----------------------|------------------------|----------------|------------------------------|--------------------------------|-------------------------------|
| | NOV 30, 2024 ACTUAL Y-T-D | FY 2024 BUDGET | OVER (UNDER) BUDGET | % OF BUDGET | NOV 30, 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 | 0 | |
| Apparatus equipment - class A foam | 865 | 1,500 | (1,500) | 0.00% | 1,500 | (1,500) | -100.00% |
| Apparatus equipment - other | 17,815 | 20,000 | (2,185) | 86.50% | 1,959 | (1,084) | -55.84% |
| Fuel | 2,628 | 500 | 2,128 | 89.08% | 22,279 | (4,464) | -20.04% |
| General maintenance - 1400 | 152 | 300 | (148) | 52.56% | 246 | 2,362 | 968.29% |
| General maintenance - 1413 | 21,410 | 2,500 | 18,910 | 50.67% | 1,530 | (1,378) | -90.07% |
| General maintenance - 1414 | 0 | 200 | (200) | 0.00% | 2,212 | 19,198 | 867.90% |
| General maintenance - 1418 | 186 | 400 | (214) | 46.50% | 1,214 | (1,214) | -100.00% |
| General maintenance - 1422 | 152 | 1,800 | (1,648) | 8.44% | 1,334 | (1,148) | -86.06% |
| General maintenance - 1423 | 206 | 100 | 106 | 206.00% | 0 | 152 | |
| General maintenance - 1424 | 22,113 | 24,500 | (2,387) | 90.26% | 22,712 | (599) | -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 | 1.53% |
| General maintenance - 1498 - Kubota UTV | 212 | 100 | 112 | 0.00% | 0 | 0 | |
| General maintenance - 1499 | 0 | 400 | (400) | 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 | 297.75% | 1,191 | 0 | |
| Haz-Mat 3 | 282 | 200 | 82 | 141.00% | 53 | 229 | 432.08% |
| SCBAS | 1,149 | 900 | 249 | 127.67% | 68 | 1,081 | 1589.71% |
| 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% | 855 | (233) | -27.25% |
| Shop supplies | 53 | 500 | (447) | 10.60% | 898 | (845) | -94.10% |
| Equipment & maintenance - other | 0 | 0 | 0 | | 341 | (341) | -100.00% |
| Total Equipment & Maintenance | \$75,784 | \$62,200 | \$13,584 | 121.86% | \$83,001 | \$12,793 | 20.31% |
| Fire Prevention | | | | | | | |
| Fire marshal | \$0 | \$37,538 | (\$37,538) | 0.00% | \$33,069 | (\$3,069) | -100.00% |
| Fire marshal uniform | 0 | 600 | (600) | 0.00% | 242 | (242) | -100.00% |
| Office supplies | 576 | 1,000 | (424) | 57.60% | 788 | (212) | -26.90% |
| Advertisement | 237 | 500 | (263) | 47.40% | 92 | 145 | 157.61% |
| Fire Code Organizations - NFPA code subscription | 1,553 | 1,600 | (47) | 97.06% | 1,552 | 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% | 1,546 | (1,546) | -100.00% |
| Total Fire Prevention | \$15,535 | \$55,013 | (\$39,478) | 28.24% | \$37,639 | (\$22,104) | -58.73% |
| 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% |

WARRENTON FIRE PROTECTION DISTRICT
MONTHLY FINANCIAL STATEMENT ANALYSIS

| | 1 | 2 | 3 | 4 | 5 | 6 | 7 |
|--|------------------------------|----------------------|------------------------|----------------|------------------------------|--------------------------------|-------------------------------|
| | NOV 30, 2024 ACTUAL Y-T-D | FY 2024 BUDGET | OVER (UNDER) BUDGET | % OF BUDGET | NOV 30, 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 | 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 | 57,473 | 55,000 | 2,473 | 104.56% | 50,694 | 6,779 | 13.37% |
| Inland marine | 1,566 | 0 | 1,566 | | 0 | 1,566 | |
| LOSAP program | 0 | 0 | 0 | | 0 | 0 | |
| Total Insurance | \$116,079 | \$109,000 | \$7,079 | 106.49% | \$99,921 | \$16,158 | 16.17% |
| Long-range planning election costs | \$0 | \$0 | \$0 | | \$0 | \$0 | |
| Memberships | | | | | | | |
| Background checks/MVR | \$885 | \$600 | \$285 | 147.50% | \$847 | \$38 | 4.49% |
| Food at incidents | 37 | 400 | (363) | 9.25% | 354 | (317) | -88.55% |
| Food at specials | 60 | 1,500 | (1,440) | 4.00% | 0 | 60 | 0.00% |
| Membership incentive/LOSAP | 5,308 | 5,000 | (692) | 88.47% | 5,308 | 0 | 0.00% |
| Membership appreciation | 23 | 7,500 | (7,477) | 0.31% | 500 | (477) | -85.40% |
| Total Memberships | \$6,313 | \$16,000 | (\$9,687) | 38.46% | \$7,009 | (\$696) | -9.93% |
| Public relations | | | | | | | |
| Advertisement | \$78 | \$600 | (\$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) | -52.36% |
| 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 turnouts | 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 | 0 | |
| 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) | -58.07% |
| 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 | (694) | -100.00% |
| Hats | 0 | 1,000 | (1,000) | 0.00% | 401 | (401) | -100.00% |
| Uniforms full-time | 3,366 | 8,600 | (5,234) | 38.14% | 7,555 | (4,189) | -65.45% |
| Uncategorized expense | 0 | 0 | 0 | | 0 | 0 | |
| Uniforms volunteers | 0 | 800 | (800) | 0.00% | 307 | (307) | -100.00% |
| Total Uniforms | \$4,538 | \$13,800 | (\$9,262) | 32.88% | \$9,608 | (\$5,070) | -52.77% |
| EMS Supplies | \$2,265 | \$3,000 | (\$734) | 75.53% | \$21,568 | (\$19,302) | -89.49% |
| Safety - bottled water | \$663 | \$600 | \$63 | 110.50% | \$680 | (\$17) | -2.50% |
| Other committee groups - special events | \$0 | \$200 | (\$200) | 0.00% | \$0 | \$0 | |
| Reconciliation discrepancies | \$828 | \$0 | \$828 | | \$71 | \$757 | 1066.20% |

WARRENTON FIRE PROTECTION DISTRICT
MONTHLY FINANCIAL STATEMENT ANALYSIS

| | 1 | 2 | 3 | 4 | 5 | 6 | 7 |
|---------------------------------------|------------------------------|----------------------|------------------------|----------------|------------------------------|--------------------------------|-------------------------------|
| | NOV 30, 2024 ACTUAL Y-T-D | FY 2024 BUDGET | OVER (UNDER) BUDGET | % OF BUDGET | NOV 30, 2023 ACTUAL Y-T-D | 2024 - 2023 \$ OVER (UNDER) | 2024 - 2023 % OVER (UNDER) |
| GENERAL FUND | | | | | | | |
| PAGE 9 | | | | | | | |
| Salaries | | | | | | | |
| Office Manager | \$44,209 | \$49,140 | (\$4,931) | 89.97% | \$44,224 | (\$15) | -0.03% |
| Captains | \$186,441 | \$203,139 | (\$16,698) | 91.78% | \$186,883 | (\$442) | -0.24% |
| Total Captains | \$186,441 | \$203,139 | (\$16,698) | 91.78% | \$186,883 | (\$442) | -0.24% |
| District Board | \$0 | \$3,000 | (\$3,000) | 0.00% | \$0 | \$0 | |
| Firefighters | \$316,670 | \$343,278 | (\$26,608) | 92.25% | \$287,379 | \$29,291 | 10.19% |
| Total Firefighters | \$316,670 | \$343,278 | (\$26,608) | 92.25% | \$287,379 | \$29,291 | 10.19% |
| Fire Chief | \$87,341 | \$95,282 | (\$7,941) | 91.67% | \$86,927 | \$414 | 0.48% |
| Overtime | \$197,715 | \$55,000 | \$142,715 | 359.48% | \$94,632 | \$103,083 | 108.93% |
| Holiday Pay | 5,000 | 5,400 | (400) | 92.59% | 5,160 | (160) | -3.10% |
| Out of class | 809 | 2,000 | (1,191) | 40.45% | 370 | 439 | 118.65% |
| Apparatus maintenance | 10,650 | 17,461 | (6,811) | 60.99% | 14,759 | (4,109) | -27.84% |
| Total salaries | \$848,835 | \$773,700 | \$75,135 | 109.71% | \$720,334 | \$128,501 | 17.84% |
| Benefits | | | | | | | |
| Pension | \$122,360 | \$140,920 | (\$18,560) | 86.83% | \$89,274 | \$33,086 | 37.06% |
| Health Insurance reimbursement | 6,216 | 5,000 | 1,216 | 124.32% | 6,310 | (94) | -1.49% |
| Health Insurance | 120,020 | 120,000 | 20 | 100.02% | 102,770 | 17,250 | 16.79% |
| | \$248,596 | \$265,920 | (\$17,324) | 93.49% | \$198,354 | \$50,242 | 25.35% |
| Payroll taxes | | | | | | | |
| SUI | \$0 | \$0 | \$0 | | \$0 | \$0 | |
| Employer SS | 55,716 | 44,000 | 11,716 | 126.63% | 47,116 | 8,600 | 18.25% |
| FUTA | 0 | 0 | 0 | | 0 | 0 | |
| Employer Medicare | 7,704 | 10,000 | (2,296) | 77.04% | 10,813 | (3,109) | -28.75% |
| Payroll taxes other | 0 | 0 | 0 | | 0 | 0 | |
| | \$63,420 | \$54,000 | \$9,420 | 117.44% | \$57,929 | \$5,491 | 9.48% |
| Payroll expenses - other | \$0 | \$0 | \$0 | | \$0 | \$0 | |
| TOTAL PAYROLL RELATED EXPENSES | \$1,160,851 | \$1,093,620 | \$67,231 | 106.15% | \$976,617 | \$184,234 | 18.86% |

WARRENTON FIRE PROTECTION DISTRICT
MONTHLY FINANCIAL STATEMENT ANALYSIS

| | 1 | 2 | NOV 30, 2024 | 3 | 4 |
|--|------------------------------|------------------------------|--------------------------------|-------------------------------|----------------|
| | NOV 30, 2024 ACTUAL Y-T-D | NOV 30, 2023 ACTUAL Y-T-D | 2024 - 2023 \$ OVER (UNDER) | 2024 - 2023 % OVER (UNDER) | |
| GENERAL FUND | | | | | |
| PAGE 10 | | | | | |
| CASH BALANCES: | | | | | |
| FCSB - Payroll account | (\$3,018.14) | (\$9,129.36) | \$6,111.22 | | -66.94% |
| FCSB - Money market account (includes tax anticipation loa | 199,686.64 | 52,643.66 | 147,042.98 | | 279.32% |
| FCSB - Capital expenditures | 3,934.64 | 932.89 | 3,001.75 | | 321.77% |
| FCSB - Operating account | 2,059.20 | 2,186.72 | (127.52) | | -5.83% |
| 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 | \$365,231.13 | \$201,860.05 | \$163,371.08 | | 80.93% |
| LESS: Remaining 2024 Budget expenses, net | (\$140,971) | (\$140,971) | \$0.00 | | |
| | \$0 | \$0 | | | |
| ESTIMATED RESERVE at DECEMBER 31, 2024 | \$224,260.13 | \$60,889.05 | \$163,371.08 | | 268.31% |
| ESTIMATED RESERVE - % of EXPENSES | 13.15% | 3.57% | 9.58% | | 268.31% |
| RESERVE MONTHS | 1.58 | 0.43 | 1.15 | | 268.31% |
| RESERVE DAYS | 48.91 | 13.28 | 35.63 | | 268.31% |
| Without Tax Anticipation loan \$250,000 | (\$25,739.87) | | | | |
| ESTIMATED RESERVE - % of EXPENSES | -1.51% | | | | |
| RESERVE MONTHS | -0.18 | | | | |
| RESERVE DAYS | -5.61 | | | | |