

Warrenton Fire Protection District

Financial Statements
~
MAY 31, 2025

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 May 31, 2025, and the related statements of revenues and expenses - modified cash basis for the year then ended December 31, 2025, 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
June 10, 2025

WARRENTON FIRE PROTECTION DISTRICT
MONTHLY FINANCIAL STATEMENT ANALYSIS

MAY 31, 2025	PERCENTAGE	GENERAL	OVER (UNDER)
PAGE 2	GAUGE	ACTUAL	BUDGET
January	8.30	10.37	2.07
February	16.70	19.90	3.20
March	25.00	29.74	4.74
April	33.30	36.50	3.20
May	41.70	43.41	1.71
June	50.00		
July	58.30		
August	66.60		
September	75.00		
October	83.30		
November	91.60		
December	100.00		
\$30,579	1%	\$17,883	\$30,579
2024	PERCENTAGE	GENERAL	OVER (UNDER)
	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
\$133,306	1%	\$17,883	\$133,306

WARRENTON FIRE PROTECTION DISTRICT
MONTHLY FINANCIAL STATEMENT ANALYSIS

	1	2	3	4	5	6	7
		FY 2025 BUDGET	OVER (UNDER) BUDGET	% OF BUDGET	MAY 31, 2024 ACTUAL Y-T-D	DIFFERENCES 2025 - 2024 \$ OVER (UNDER)	MAY 31, 2025 DIFFERENCES 2025 - 2024 \$ OVER (UNDER)
REVENUES							
Tax collection revenue, net	\$1,491,793	\$1,557,762	(\$105,969)	93.37%	\$1,289,788	\$202,005	15.66%
Fire Marshal permits	44,610	100,000	(55,390)	44.61%	31,248	13,362	42.76%
Interest	2,779	8,000	(5,221)	34.74%	3,966	(1,187)	-29.93%
Miscellaneous revenue, net	670	14,000	(13,330)	4.79%	2,800	(2,130)	-76.07%
Sales Tax	0	0	0		0	0	
Grants	12,483	11,000	1,483	113.48%	86,161	(73,678)	-85.51%
TOTAL REVENUES	\$1,552,335	\$1,730,762	(\$178,427)	89.69%	\$1,413,963	\$138,372	9.79%
EXPENDITURES							
Advertising & public relations	\$0	\$500	(\$500)	0.00%	\$158	(\$158)	
Building maintenance (stations)	6,373	40,150	(33,777)	15.87%	6,443	(70)	-1.09%
Communication expenses - radios/sprint phones	283	0	283		145	138	95.17%
Dues, subscriptions and memberships	2,207	16,217	(14,010)	13.61%	611	1,596	261.21%
Election expenses	15,924	20,000	(4,076)	79.62%	14,583	1,341	9.20%
Equipment & maintenance	16,379	23,450	(7,071)	69.85%	46,357	(29,988)	-84.68%
Equipment - capital purchases - reserve	0	0	0		0	0	
Fire Prevention and education	2,098	5,725	(3,627)	36.65%	14,520	(12,422)	-85.55%
Gasoline and oil	7,829	18,000	(10,171)	43.49%	9,692	1,863	-19.22%
Insurance - employee	81,249	131,000	(49,751)	62.02%	56,678	24,571	43.35%
Insurance - general	77,338	121,000	(43,662)	63.92%	68,982	8,356	12.11%
Lease/debt Payments - buildings - vehicles	5,000	145,000	(140,000)	3.45%	8,168	(3,168)	-38.79%
Office supplies	7,147	26,600	(19,453)	26.87%	5,362	1,785	33.29%
Payroll taxes	28,570	50,000	(21,430)	57.14%	29,363	(793)	-2.70%
Professional fees	21,525	31,850	(10,325)	67.58%	20,014	1,511	7.55%
Retirement Plan - Pension	85,910	150,000	(64,090)	57.27%	42,590	43,320	101.71%
Salaries	324,368	808,077	(483,709)	40.14%	293,462	30,906	10.53%
Salaries - OT	54,227	100,000	(45,773)	54.23%	97,842	(43,615)	-44.58%
Supplies - support facility	895	1,200	(305)	74.58%	181	714	394.48%
Supplies - EMS	939	2,500	(1,561)	37.56%	1,441	(502)	-34.84%
Training and education	979	11,200	(10,221)	8.74%	2,354	(1,375)	-58.41%
Uniforms - includes honor guard	4,796	10,900	(6,104)	44.00%	1,837	2,959	161.08%
PPE/Gear	978	15,000	(14,022)	6.52%	1,478	(500)	-33.83%
Utilities	29,922	48,400	(18,478)	61.82%	24,100	5,822	24.16%
Vehicle maintenance	1,269	11,500	(10,201)	11.30%	6,246	(4,947)	-79.20%
TOTAL EXPENDITURES	\$776,235	\$1,788,269	(\$1,012,034)	43.41%	\$752,617	\$23,618	3.14%
REVENUES OVER EXPENDITURES (EXPENDITURES OVER REVENUES)	\$776,100	(\$57,507)	\$833,607	-1349.57%	\$661,346	\$114,754	17.35%
USE OF DISTRICT RESERVES	\$0	\$57,507	(\$57,507)		\$0	\$0	\$0
REVENUES OVER EXPENDITURES (EXPENDITURES OVER REVENUES)	\$776,100	\$0	\$776,100		\$661,346	\$114,754	

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WARRENTON FIRE PROTECTION DISTRICT
MONTHLY FINANCIAL STATEMENT ANALYSIS

	1	2	3	4	5	6	7
	MAY 31, 2025 ACTUAL Y-T-D	FY 2025 BUDGET	OVER (UNDER) BUDGET	% OF BUDGET	MAY 31, 2024 ACTUAL Y-T-D	DIFFERENCES 2025 - 2024 \$ OVER (UNDER)	DIFFERENCES 2025 - 2024 % OVER (UNDER)
GENERAL FUND							
PAGE 5							
EXPENSES:							
Capital Reserves							
Apparatus	\$0	\$0	\$0		\$0	\$0	
Information Technology	0	0	0		0	0	
Capital Reserves	\$0	\$0	\$0		\$0	\$0	
Other District expenses	\$0	\$0	\$0		\$0	\$0	
Operating expenses							
Audit of accounts	\$9,100	\$8,500	\$600	✓	\$8,600	\$500	5.81%
Election costs	15,924	20,000	(4,076)	79.62%	14,583	1,341	9.20%
Legal services	851	3,000	(2,149)	28.37%	3,105	(2,254)	-72.59%
Operating expenses	6,748	20,000	(13,252)	33.74%	8,224	(1,476)	-17.95%
Credit card processing	13	350	(337)	3.11%	85	(72)	-84.71%
Interest Payments on Tax Anticipation Loan	4,813	0	4,813		0	4,813	
Total operating expenses	\$37,449	\$51,850	(\$14,401)	72.23%	\$34,597	\$2,852	8.24%
Vehicle Payments							
Payment on 1400	\$5,000	\$5,000	\$0		\$5,000	\$0	0.00%
Payment on 1409	0	0	0		0	0	
	\$5,000	\$5,000	\$0		\$5,000	\$0	0.00%
Building payments - Station 2							
	\$0	\$140,000	(\$140,000)	0.00%	\$3,168	(\$3,168)	-100.00%
Office equipment/Admin							
Emergency reporting		\$12,000	(\$12,000)	0.00%	\$0	\$0	
Information technology	1,211	2,000	(789)	60.55%	995	216	21.71%
Office furniture		0	0		0	0	
Office supplies	363	1,000	(637)	36.30%	356	7	1.97%
Photocopier support	936	2,500	(1,564)	37.44%	733	203	27.69%
Postage and mail support	122	400	(278)	30.50%	242	(120)	-49.59%
Satellite TV		2,400	(2,400)	0.00%	958	(958)	-100.00%
Web site	175	500	(325)	35.00%	210	(35)	-16.67%
Internet access	1,567	4,000	(2,433)	41.68%	938	729	77.72%
IT support	2,673	1,800	873	148.50%	930	1,743	187.42%
ESO rover		0	0		0	0	
Office equipment/Admin		0	0		0	0	
Total office equipment/Admin	\$7,147	\$28,600	(\$19,453)	26.87%	\$5,362	\$1,785	33.29%
Professional dues & subscriptions							
FFAM		\$350	(\$350)	0.00%	\$0	\$0	
MAFPD		200	(200)	0.00%	0	0	
Magazine subscriptions		0	0		0	0	
Missouri Fire Chiefs		150	(150)	0.00%	0	0	
St. Charles County HAZMAT	1,250	1,250	0	100.00%	0	1,250	
Warrenton chamber	103	125	(22)	82.40%	100	3	3.00%
Amazon prime		150	(150)	0.00%	0	0	
NASASP	40	42	(2)	96.24%	40	0	0.00%
Sam's club	50	50	0	100.00%	50	0	0.00%
Professional dues & subscriptions	30	600	(570)	5.00%	21	9	42.86%
Total professional dues & subscriptions	\$1,473	\$2,917	(\$1,444)	50.56%	\$211	\$1,262	598.10%

WARRENTON FIRE PROTECTION DISTRICT
MONTHLY FINANCIAL STATEMENT ANALYSIS

	1	2	3	4	5	6	7
	MAY 31, 2025 ACTUAL Y-T-D	FY 2025 BUDGET	OVER (UNDER) BUDGET	% OF BUDGET	MAY 31, 2024 ACTUAL Y-T-D	DIFFERENCES 2025 - 2024 \$ OVER (UNDER)	DIFFERENCES 2025 - 2024 % OVER (UNDER)
GENERAL FUND							
PAGE 6							
Utilities							
Alarm monitoring	\$535	\$1,200	(\$665)	44.58%	\$500	\$35	7.00%
Station 1 - Electric	1,242	3,500	(2,258)	35.49%	1,082	150	13.74%
Station 1 - Gas	9,745	8,000	1,745	121.81%	5,533	4,212	76.13%
Station 2 - Electric	3,294	9,000	(5,706)	36.60%	3,290	4	0.12%
Station 2 - Gas	5,996	8,000	(2,004)	74.95%	5,754	242	4.21%
Station 3 - Electric	826	1,000	(174)	82.60%	422	204	48.34%
Station 3 - Gas	1,232	1,000	232	123.20%	0	1,232	
Storage building/hangar	206	500	(294)	41.20%	185	11	5.64%
Telephone	4,485	10,000	(5,515)	44.85%	4,702	(217)	-4.62%
Waste disposal	1,347	3,200	(1,853)	42.05%	1,280	67	5.23%
Station 1 - Water/Sewer	246	700	(454)	35.14%	245	1	0.41%
Station 2 - Water/Sewer	703	1,700	(997)	41.35%	822	(119)	-14.48%
Station 3 - Sewer	265	600	(335)	44.17%	265	0	0.00%
Total Utilities	\$29,922	\$48,400	(\$18,478)	61.82%	\$24,100	\$5,822	24.16%
Buildings & Grounds							
Janitorial supplies	\$74	\$1,500	(\$1,426)	4.93%	\$525	(\$451)	-85.90%
Fire systems testing	0	3,000	(3,000)	0.00%	319	(319)	-100.00%
Station 1 - general maintenance	186	10,000	(9,814)	1.86%	491	(305)	-82.12%
Station 2 - general maintenance	2,205	10,000	(7,795)	22.05%	874	1,331	152.29%
Station 3 - general maintenance	47	500	(453)	9.40%	0	0	0.00%
Storage building/hangar	47	500	(453)	9.40%	205	(205)	-100.00%
General maintenance - other	2,145	13,000	(10,855)	16.50%	2,725	(580)	-21.28%
Lawn maintenance	380	850	(470)	55.29%	380	0	0.00%
Snow removal	1,336	1,000	336	133.60%	924	412	44.59%
Buildings & grounds - other	0	0	0	0.00%	0	0	0.00%
Station equipment	0	0	0	0.00%	0	0	0.00%
Total Buildings & Grounds	\$6,373	\$40,150	(\$33,777)	15.87%	\$6,443	(\$70)	-1.09%
Communications							
Mobile/base radios	\$0	\$0	\$0	0.00%	\$0	\$0	0.00%
Equipment repairs - papers	0	0	0	0.00%	0	0	0.00%
Equipment repairs - portable radios	0	0	0	0.00%	0	0	0.00%
Equipment repairs - batteries	283	0	283	0.00%	145	138	95.17%
Equipment repairs - other	0	0	0	0.00%	0	0	0.00%
New purchase - papers	0	0	0	0.00%	0	0	0.00%
New purchase - other equipment	0	0	0	0.00%	0	0	0.00%
FCC Licensing	0	0	0	0.00%	0	0	0.00%
Total Communications	\$283	\$0	\$283	0.00%	\$145	\$138	95.17%
Education & Training							
In-house training - new recruit	\$0	\$0	\$0	0.00%	\$0	\$0	0.00%
In-house training - other	0	0	0	0.00%	0	0	0.00%
Professional development - MUFRTI SFS	0	1,000	(1,000)	0.00%	640	(640)	-100.00%
Professional development - MUFRTI WFS	0	0	0	0.00%	0	0	0.00%
Professional development - Tech rescue classes	0	0	0	0.00%	0	0	0.00%
Professional development - other	979	8,000	(7,021)	12.24%	1,802	(623)	-38.89%
Education & training - other	0	0	0	0.00%	0	0	0.00%
Professional development - EVT training	0	2,200	(2,200)	0.00%	112	(1,112)	-100.00%
IFSTA Manuals	0	0	0	0.00%	0	0	0.00%
Travel expenses	0	0	0	0.00%	0	0	0.00%
Total Education & Training	\$979	\$11,200	(\$10,221)	8.74%	\$2,354	(\$1,375)	-58.41%

WARRENTON FIRE PROTECTION DISTRICT
MONTHLY FINANCIAL STATEMENT ANALYSIS

	1	2	3	4	5	6	7
	MAY 31, 2025 ACTUAL Y-T-D	FY 2025 BUDGET	OVER (UNDER) BUDGET	% OF BUDGET	MAY 31, 2024 ACTUAL Y-T-D	DIFFERENCES 2025 - 2024 \$ OVER (UNDER)	DIFFERENCES 2025 - 2024 % OVER (UNDER)
GENERAL FUND PAGE 7							
Equipment & Maintenance							
Hand tools & shop Equip		\$0	\$0				
Apparatus equipment - tech rescue equip	1,299	1,500	(201)	86.60%	\$118	(\$118)	-100.00%
Apparatus equipment - light bar 1424		0	0	0	5,263	(3,964)	-75.32%
Apparatus equipment - class A foam		0	0		0	0	
Apparatus equipment - other		10,000	(10,000)	0.00%	865	(865)	-100.00%
Fuel	7,828	18,000	(10,171)	43.48%	9,692	(1,863)	-19.22%
General maintenance - 1400	1,435	500	935	287.00%	2,434	(999)	-41.04%
General maintenance - 1413	59	600	(541)	9.83%	152	(93)	-61.18%
General maintenance - 1414	800	10,000	(9,200)	8.00%	21,410	(20,610)	-96.26%
General maintenance - 1418	65	0	65		0	65	
General maintenance - 1419	178	0	178		(46)	224	-486.96%
General maintenance - 1422		0	0		152	(152)	-100.00%
General maintenance - 1423	40	0	40		206	(166)	-80.58%
General maintenance - 1424	8,386	10,000	(1,614)	83.86%	18,122	(9,736)	-53.72%
General maintenance - 1428	725	0	725		0	725	
General maintenance - 1433		0	0		173	(173)	-100.00%
General maintenance - 1434	11	0	11		90	(79)	-87.78%
General maintenance - 1449	344	0	344		167	177	105.99%
General maintenance - 1498 - Kubota UTV	160	0	160		0	160	
General maintenance - 1499		0	0		212	(212)	-100.00%
Air-1		0	0		0	0	
Apparatus equipment	835	0	835		123	712	578.86%
Breathing Air Compressor		1,000	(1,000)	0.00%	1,191	(1,191)	-100.00%
Haz-Mat 3		0	0		0	0	
SCBAs		500	(500)	0.00%	1,149	(1,149)	-100.00%
Unit 1		0	0		0	0	
Small equipment	76	600	(524)	12.67%	154	(78)	-50.85%
General maintenance - other	2,989	0	2,989		626	2,363	377.48%
Shop supplies	276	250	26	110.40%	52	224	430.77%
Equipment & maintenance - other		0	0		0	0	
Total Equipment & Maintenance	\$25,507	\$52,950	(\$27,443)	48.17%	\$82,305	(\$36,798)	-59.06%
Fire Prevention							
Fire marshal	\$0	\$0	\$0		\$0	\$0	
Fire marshal uniform	0	600	(600)	0.00%	0	0	
Office supplies	320	1,000	(680)	32.00%	112	208	185.71%
Advertisement		500	(500)	0.00%	158	(158)	-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	225	350	(125)	64.29%	0	225	
Fire Code Organizations - ICC membership		175	(175)	0.00%	0	0	
Fire prevention		2,000	(2,000)	0.00%	12,856	(12,856)	-100.00%
Fire prevention - open house		0	0		0	0	
Fire prevention - printing/advertisements		0	0		0	0	
Fire prevention - fire prevention week		0	0		0	0	
Total Fire Prevention	\$2,098	\$6,225	(\$4,127)	33.70%	\$14,678	(\$12,580)	-85.71%
Honor Guard							
Awards		\$0	\$0		\$0	\$0	
Uniforms		0	0		0	0	
Badges		0	0		0	0	
Flags		0	0		0	0	
Total Honor Guard	\$0	\$0	\$0		\$0	\$0	

WARRENTON FIRE PROTECTION DISTRICT
MONTHLY FINANCIAL STATEMENT ANALYSIS

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							MAY 31, 2025

WARRENTON FIRE PROTECTION DISTRICT
MONTHLY FINANCIAL STATEMENT ANALYSIS

	1	2	3	4	5	6	7
							MAY 31, 2025
		FY	OVER (UNDER)	% OF	MAY 31, 2024	DIFFERENCES	DIFFERENCES
	MAY 31, 2025	2025	BUDGET	BUDGET	ACTUAL Y-T-D	2025 - 2024 \$	2025 - 2024 %
	ACTUAL Y-T-D	BUDGET				OVER (UNDER)	OVER (UNDER)
GENERAL FUND							
PAGE 9							
Salaries							
Office Manager	\$20,784	\$52,000	(\$31,206)	39.99%	\$14,981	\$5,813	38.80%
Captains	\$92,979	\$219,900	(\$126,921)	42.28%	\$75,189	\$17,790	23.66%
Total Captains	\$92,979	\$219,900	(\$126,921)	42.28%	\$75,189	\$17,790	23.66%
District Board	\$0	\$0	\$0		\$0	\$0	
Firefighters	\$202,508	\$513,177	(\$310,669)	39.46%	\$194,379	\$8,129	4.18%
Total Firefighters	\$202,508	\$513,177	(\$310,669)	39.46%	\$194,379	\$8,129	4.18%
Fire Chief	\$0	\$0	\$0		\$0	\$0	
Overtime	\$54,227	\$100,000	(\$45,773)	54.23%	\$97,842	(\$43,615)	-44.58%
Holiday Pay	2,800	6,000	(3,400)	43.33%	2,600	0	0.00%
Out of class	159	2,000	(1,841)	7.95%	450	(291)	-64.67%
Apparatus maintenance	5,328	15,000	(9,672)	35.52%	5,863	(535)	-9.13%
Physicals	0	4,000	(4,000)	0.00%	0	0	
Total salaries	\$378,595	\$908,077	(\$529,482)	41.69%	\$391,304	(\$12,709)	-3.25%
Benefits							
Pension	\$85,910	\$150,000	(\$64,090)	57.27%	\$42,590	\$43,320	101.71%
Health Insurance reimbursement	3,474	6,000	(2,526)	57.90%	4,258	(784)	-18.41%
Health Insurance	77,775	125,000	(47,225)	62.22%	52,420	25,355	48.37%
	\$187,159	\$281,000	(\$113,841)	59.49%	\$99,268	\$67,891	68.39%
Payroll taxes							
SUI	\$0	\$0	\$0		\$0	\$0	
Employer SS	28,570	50,000	(21,430)	57.14%	29,363	(793)	-2.70%
FUTA	0	0	0		0	0	
Employer Medicare	0	0	0		0	0	
Payroll taxes other	0	0	0		0	0	
	\$28,570	\$50,000	(\$21,430)	57.14%	\$29,363	(\$793)	-2.70%
Payroll expenses - other	\$0	\$0	\$0		\$0	\$0	
TOTAL PAYROLL RELATED EXPENSES	\$574,324	\$1,239,077	(\$664,753)	46.35%	\$519,935	\$54,389	10.46%

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