

Warrenton
Fire Protection District

Financial Statements
~
SEPTEMBER 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 September 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
October 11, 2024

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

SEPT 30, 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		
November	91.60		
December	100.00		
	\$225,085	1%	\$16,550
			\$225,085
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
	SEPT 30, 2024	FY 2024	OVER (UNDER)	% OF	SEPT 30, 2023	2024 - 2023 \$	SEPT 30, 2024
	ACTUAL Y-T-D	BUDGET	BUDGET	BUDGET	ACTUAL Y-T-D	OVER (UNDER)	OVER (UNDER)
GENERAL FUND							
REVENUES							
Tax collection revenue, net	\$1,320,370	\$1,529,742	(\$209,372)	86.31%	\$1,266,278	\$84,092	5.10%
Fire Marshal permits	47,298	95,000	(47,702)	49.79%	79,443	(32,145)	-40.46%
Interest	9,174	1,500	7,674	611.60%	1,445	7,729	534.88%
Miscellaneous revenue, net	4,294	14,000	(9,706)	30.67%	10,817	(6,523)	-60.30%
Sales Tax	0	0	0	0	0	0	0
Grants	86,161	12,000	74,161	718.01%	65,361	20,800	31.82%
TOTAL REVENUES	\$1,467,297	\$1,652,242	(\$184,945)	88.81%	\$1,413,344	\$53,953	3.82%
EXPENDITURES							
Advertising & public relations	\$742	\$1,500	(\$858)	46.38%	\$469	\$273	58.21%
Building maintenance (stations)	20,912	40,097	(19,185)	52.15%	49,276	(28,364)	-57.56%
Communication expenses - radios/sprint phones	411	1,300	(889)	31.62%	55,961	(56,660)	-99.27%
Dues, subscriptions and memberships	8,909	18,514	(9,605)	48.12%	8,520	389	4.57%
Election expenses	32,898	20,000	12,898	164.49%	9,309	23,589	253.40%
Equipment & maintenance	51,476	35,500	15,976	145.00%	26,952	24,524	90.99%
Equipment - capital purchases - reserve	0	14,400	(14,400)	0.00%	0	0	0
Fire Prevention and education	15,251	54,513	(39,244)	28.01%	30,190	(14,921)	-49.42%
Gasoline and oil	15,251	20,000	(4,749)	76.26%	18,252	(3,001)	-16.44%
Insurance - employee	101,133	125,000	(23,867)	80.91%	86,501	14,632	16.92%
Insurance - general	101,314	54,000	47,314	187.62%	89,544	11,770	13.14%
Lease/debt Payments - buildings - vehicles	153,514	150,000	3,514	102.34%	143,156	10,358	7.24%
Office supplies	20,856	24,440	(3,584)	85.34%	103,784	(82,928)	-79.90%
Payroll taxes	52,809	54,000	(1,191)	97.79%	47,348	5,461	11.53%
Professional fees	37,340	26,650	10,690	140.11%	23,395	13,945	59.61%
Retirement Plan - Pension	93,571	140,920	(47,349)	66.40%	72,834	20,737	28.47%
Salaries	537,950	718,702	(180,752)	74.85%	513,651	24,299	4.73%
Salaries - OT	167,688	65,000	112,688	304.89%	74,848	92,840	124.04%
Supplies - support facility	201	1,250	(1,049)	16.08%	3,592	(3,391)	-94.40%
Supplies - EMS	1,836	3,000	(1,164)	61.20%	21,539	(19,703)	-91.48%
Training and education	2,555	17,200	(14,645)	14.85%	9,499	(6,944)	-73.10%
Uniforms - includes honor guard	3,657	15,500	(11,843)	23.59%	6,599	(2,942)	-44.58%
PPE/Gear	2,648	12,250	(9,602)	21.62%	9,268	(6,620)	-71.43%
Utilities	37,023	45,500	(8,477)	81.37%	40,433	(3,410)	-8.43%
Vehicle maintenance	6,476	5,700	776	113.61%	5,621	855	15.21%
TOTAL EXPENDITURES	\$1,466,439	\$1,655,036	(\$188,597)	88.60%	\$1,450,541	\$15,898	1.10%
REVENUES OVER EXPENDITURES (EXPENDITURES OVER REVENUES)	\$858	(\$2,794)	\$3,652	-30.71%	(\$37,197)	\$38,055	-102.31%
USE OF DISTRICT RESERVES	\$0	\$2,794	(\$2,794)		\$0	\$0	\$0
REVENUES OVER EXPENDITURES (EXPENDITURES OVER REVENUES)	\$858	\$0	\$858		(\$37,197)	\$38,055	-102.31%

WARRENTON FIRE PROTECTION DISTRICT
MONTHLY FINANCIAL STATEMENT ANALYSIS

	1	2	3	4	5	6	7
	SEPT 30, 2024 ACTUAL Y-T-D	FY 2024 BUDGET	OVER (UNDER) BUDGET	% OF BUDGET	SEPT 30, 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%	\$13,407	(\$375)	-2.80%
Warren County	1,302,325	1,506,992	(204,667)	86.42%	1,235,901	66,424	5.37%
TIF Income	5,013	7,750	(2,737)	64.68%	6,970	(1,957)	-28.08%
Total income from taxes	\$1,320,370	\$1,529,742	(\$209,372)	86.31%	\$1,256,278	\$64,092	5.10%
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	9,174	1,500	7,674	511.60%	1,445	7,729	534.88%
Other income	0	0	0		0	0	
Permit fees	47,298	95,000	(47,702)	49.79%	79,443	(32,145)	-40.46%
Sale of asset	1,051	0	1,051		792	259	32.70%
Cost recovery	1,958	10,000	(8,042)	19.58%	0	1,958	
Miscellaneous Income - other	958	0	958		0	958	
Uniform reimbursement	168	0	168		0	168	
Services	59	0	59		0	59	
Total miscellaneous income	\$146,927	\$122,500	\$24,427	119.94%	\$157,066	(\$10,139)	-6.46%
TOTAL REVENUES	\$1,467,297	\$1,652,242	(\$184,945)	88.81%	\$1,413,344	\$53,953	3.82%

WARRENTON FIRE PROTECTION DISTRICT
MONTHLY FINANCIAL STATEMENT ANALYSIS

	1	2	3	4	5	6	7
	SEPT 30, 2024 ACTUAL Y-T-D	FY 2024 BUDGET	OVER (UNDER) BUDGET	% OF BUDGET	SEPT 30, 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	\$16,700	\$8,300	\$8,400	201.20%	\$8,100	\$8,600	106.17%
Election costs	32,898	20,000	12,898	164.49%	9,309	23,589	253.40%
Legal services	4,067	3,000	1,067	135.57%	9,040	(4,973)	-55.01%
Operating expenses	16,409	15,000	1,409	109.39%	5,995	10,414	173.71%
Credit card processing	164	350	(186)	46.86%	260	(96)	-36.92%
Operating expenses - other	0	0	0		0	0	
Total operating expenses	\$70,238	\$46,650	\$23,588	150.56%	\$32,704	\$37,534	114.77%
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	\$148,514	\$145,000	\$3,514	102.42%	\$143,156	\$5,358	3.74%
Office equipment/Admin	\$9,860	\$10,000	(\$140)	98.60%	\$0	\$9,860	-97.99%
Emergency reporting	1,757	3,000	(1,243)	58.57%	87,506	(85,749)	
Information technology	0	0	0		0	0	
Office furniture	598	1,300	(702)	46.00%	1,142	(544)	-47.64%
Office supplies	2,622	2,900	(278)	90.41%	2,478	144	5.81%
Photocopier support	242	400	(158)	60.50%	359	(117)	-32.59%
Postage and mail support	1,363	1,440	(77)	94.65%	2,063	(700)	-33.93%
Smallfile TV	350	600	(250)	58.33%	475	(125)	-26.32%
Web site	2,541	3,600	(1,059)	70.58%	1,510	1,031	68.28%
Internet access	1,523	1,200	323	126.92%	5,642	(4,119)	-73.01%
IT support	0	0	0		988	(988)	-100.00%
ESO rover	0	0	0		1,621	(1,621)	-100.00%
Office equipment/Admin	0	0	0		0	0	
Total office equipment/Admin	\$20,856	\$24,440	(\$3,584)	85.34%	\$103,784	(\$82,928)	-79.90%
Professional dues & subscriptions	\$0	\$350	(\$350)	0.00%	\$300	(\$300)	-100.00%
FFAM	0	200	(200)	0.00%	0	(50)	-100.00%
MAFPD	0	0	0		50	0	0.00%
Magazine subscriptions	0	150	(150)	0.00%	0	0	0.00%
Missouri Fire Chiefs	1,250	1,250	0	100.00%	1,250	0	0.00%
St. Charles County HAZMAT	100	125	(25)	80.00%	0	100	100.00%
Warrenton chamber	0	150	(150)	0.00%	0	0	0.00%
Amazon prime	40	39	1	102.56%	39	1	2.56%
NASASP	50	50	0	100.00%	0	50	0.00%
Sam's club	21	200	(179)	10.50%	0	21	0.00%
Professional dues & subscriptions	\$1,461	\$2,514	(\$1,053)	58.11%	\$1,689	(\$228)	-13.50%
Total professional dues & subscriptions	\$1,461	\$2,514	(\$1,053)	58.11%	\$1,689	(\$228)	-13.50%

WARRENTON FIRE PROTECTION DISTRICT
MONTHLY FINANCIAL STATEMENT ANALYSIS

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	SEPT 30, 2024 ACTUAL Y-T-D	FY 2024 BUDGET	OVER (UNDER) BUDGET	% OF BUDGET	SEPT 30, 2023 ACTUAL Y-T-D	2024 - 2023 \$ OVER (UNDER)	2024 - 2023 % OVER (UNDER)
GENERAL FUND							
PAGE 6							
Utilities							
Alarm monitoring	\$760	\$1,200	(\$450)	62.50%	\$790	(\$40)	-5.06%
Station 1 - Electric	2,691	3,500	(809)	76.89%	3,693	(1,002)	-27.13%
Station 1 - Gas	6,461	8,000	(2,539)	71.75%	8,921	(2,460)	-27.58%
Station 2 - Electric	7,079	6,500	579	108.91%	6,751	328	4.88%
Station 2 - Gas	5,754	8,500	(2,746)	67.65%	5,103	651	12.78%
Station 3 - Electric	959	1,000	(41)	95.90%	764	195	25.52%
Station 3 - Gas	0	1,500	(1,500)	0.00%	1,230	(1,230)	-100.00%
Storage building/hangar	334	500	(166)	66.80%	385	(31)	-8.49%
Telephone	8,266	8,200	66	100.80%	7,474	792	10.60%
Waste disposal	2,323	2,600	(277)	89.35%	2,459	(136)	-5.53%
Station 1 - Water/Sewer	473	800	(327)	59.13%	667	(194)	-29.08%
Station 2 - Water/Sewer	1,455	1,600	(145)	90.94%	1,686	(231)	-13.70%
Station 3 - Sewer	478	600	(122)	79.67%	530	(52)	-9.81%
Total Utilities	\$37,023	\$45,500	(\$8,477)	81.37%	\$40,433	(\$3,410)	-8.43%
Buildings & Grounds							
Janitorial supplies	\$1,323	\$2,497	(\$1,174)	52.98%	\$1,792	(\$459)	-25.76%
Fire systems testing	4,723	3,000	1,723	157.43%	3,174	1,549	48.80%
Station 1 - general maintenance	491	6,000	(5,509)	8.18%	8,100	(7,609)	-93.94%
Station 2 - general maintenance	3,007	10,000	(6,993)	30.07%	28,542	(25,535)	-89.46%
Station 3 - general maintenance	20	1,000	(980)	2.00%	0	20	2.00%
Storage building/hangar	205	0	205	0.00%	0	205	205.00%
General maintenance - other	0	0	0	0.00%	0	0	0.00%
Lawn maintenance	8,940	14,300	(5,360)	62.52%	7,202	1,738	24.13%
Pest control	570	800	(230)	71.25%	410	160	39.02%
Snow removal	924	2,500	(1,576)	36.96%	66	858	1300.00%
Buildings & grounds - other	538	0	538	0.00%	0	538	538.00%
Station equipment	171	0	171	0.00%	0	171	171.00%
Total Buildings & Grounds	\$20,912	\$40,067	(\$19,356)	52.15%	\$49,276	(\$28,364)	-57.56%
Communications							
Mobile/base radios	\$0	\$500	(\$500)	0.00%	\$143	(\$143)	-100.00%
Equipment repairs - papers	0	400	(400)	0.00%	251	(251)	-100.00%
Equipment repairs - portable radios	289	400	(111)	72.25%	445	(156)	-35.06%
Equipment repairs - batteries	0	0	0	0.00%	55,122	(55,122)	-100.00%
Equipment repairs - other	0	0	0	0.00%	0	0	0.00%
New purchase - papers	122	0	122	0.00%	0	122	122.00%
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	\$411	\$1,300	(\$889)	31.62%	\$55,961	(\$55,550)	-99.27%
Education & Training							
In-house training - new recruit	\$0	\$0	\$0	0.00%	\$0	\$0	0.00%
In-house training - other	0	3,000	(\$3,000)	0.00%	1,360	(1,360)	-100.00%
Professional development - MJFRT SFS	0	2,000	(2,000)	0.00%	710	(710)	-100.00%
Professional development - MJFRT WFS	640	2,000	(1,360)	32.00%	735	(95)	-12.93%
Professional development - Tech rescue classes	0	0	0	0.00%	0	0	0.00%
Professional development - other	1,344	8,000	(6,656)	16.80%	4,516	(3,172)	-70.24%
Education & training - other	80	0	80	0.00%	0	80	80.00%
Professional development - EVT training	233	2,200	(1,967)	10.59%	0	233	233.00%
JFSTA Manuals	0	0	0	0.00%	0	0	0.00%
Travel expenses	256	0	256	0.00%	2,178	(1,920)	-88.15%
Total Education & Training	\$2,555	\$17,200	(\$14,725)	14.85%	\$9,499	(\$6,944)	-73.10%

WARRENTON FIRE PROTECTION DISTRICT
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	SEPT 30, 2024 ACTUAL Y-T-D	FY 2024 BUDGET	OVER (UNDER) BUDGET	% OF BUDGET	SEPT 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%	\$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 foam	865	1,500	(635)	✓ 0.00%	1,500	(665)	-100.00%
Apparatus equipment - other	15,251	20,000	(4,749)	✓ 76.28%	1,959	(3,001)	-55.54%
Fuel	2,128	500	1,628	✓ 525.60%	18,252	(16,124)	-16.44%
General maintenance - 1413	152	300	(148)	✓ 50.67%	234	(82)	1023.08%
General maintenance - 1414	21,410	2,500	18,910	✓ 866.40%	1,916	19,494	1017.43%
General maintenance - 1418	186	200	(14)	✓ 46.50%	106	(106)	-100.00%
General maintenance - 1419	152	1,800	(1,648)	✓ 8.44%	115	152	61.74%
General maintenance - 1422	206	100	106	✓ 206.00%	0	206	
General maintenance - 1423	22,113	24,500	(2,387)	✓ 90.26%	20,763	1,350	6.50%
General maintenance - 1424	0	250	(250)	✓ 0.00%	2,138	(2,138)	-100.00%
General maintenance - 1428	173	300	(127)	✓ 57.67%	0	173	
General maintenance - 1433	503	450	53	✓ 111.78%	0	503	
General maintenance - 1434	167	200	(33)	✓ 83.50%	164	3	1.83%
General maintenance - 1449	0	100	(100)	✓ 0.00%	0	0	
General maintenance - 1488 - Kubota UTV	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	✓ 297.75%	0	1,191	
Haz-Mat 3	282	200	82	✓ 141.00%	53	229	432.08%
SCBAs	1,149	900	249	✓ 127.67%	0	1,149	
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%	0	622	
Shop supplies	53	500	(447)	✓ 10.60%	857	(804)	-93.82%
Equipment & maintenance - other	0	0	0		0	0	
Total Equipment & Maintenance	\$73,203	\$61,200	\$12,003	✓ 119.61%	\$50,825	\$22,378	44.03%
Fire Prevention							
Fire marshal	\$0	\$37,538	(\$37,538)	0.00%	\$27,500	(\$27,500)	-100.00%
Fire marshal uniform	0	600	(600)	0.00%	242	(242)	-100.00%
Office supplies	547	1,000	(453)	✓ 54.70%	546	1	0.18%
Advertisement	406	500	(94)	✓ 81.20%	92	314	341.30%
Fire Code Organizations - NEPA code subscription	1,563	1,600	(37)	✓ 97.06%	1,552	11	0.06%
Fire Code Organizations - NEPA 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	\$15,675	\$55,013	(\$39,338)	28.49%	\$30,282	(\$14,607)	-48.24%
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	7
	SEPT 30, 2024 ACTUAL Y-T-D	FY 2024 BUDGET	OVER (UNDER) BUDGET	% OF BUDGET	SEPT 30, 2023 ACTUAL Y-T-D	2024 - 2023 \$ OVER (UNDER)
						2024 - 2023 % OVER (UNDER)
GENERAL FUND						
PAGE 8						
Insurance						
Accident & Health	\$8,662	\$6,000	\$2,662	144.70%	\$4,774	\$3,908
Commercial liability	16,000	16,000	0	100.00%	13,161	2,839
Commercial property	19,179	19,000	179	100.94%	18,472	707
Commercial vehicles	13,179	13,000	179	101.38%	12,820	359
Workers compensation	37,400	37,400	0	100.00%	40,317	(2,917)
Inland marine	1,566	0	1,566		0	1,566
LOSAP program	5,308	0	5,308		0	5,308
Total Insurance	\$101,314	\$54,000	\$47,314	187.62%	\$69,544	\$11,770
Long-range planning election costs	\$0	\$0	\$0		\$0	\$0
Memberships						
Background checks/MVR	\$709	\$600	\$109	118.17%	\$708	\$1
Food at incidents	37	400	(363)	9.25%	315	(278)
Food at specials	60	1,500	(1,440)	4.00%	0	60
Membership incentives/LOSAP	0	6,000	(6,000)	0.00%	5,308	(5,308)
Membership appreciation	6,642	7,500	(858)	88.56%	500	6,142
Total memberships	\$7,448	\$16,000	(\$8,552)	46.55%	\$6,831	\$617
Public relations						
Advertisement	\$315	\$500	(\$185)	63.00%	\$167	\$148
Special event supplies	21	600	(579)	3.50%	210	(189)
Total public relations	\$336	\$1,100	(\$764)	30.55%	\$377	(\$41)
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)
Protective equipment - structural gloves	388	1,000	(612)	38.80%	737	(349)
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%	6,611	(6,611)
Protective equipment - structural hoods	0	600	(600)	0.00%	1,071	(1,071)
Protective equipment - helmet fronts	0	450	(450)	0.00%	0	0
Total Protective Equipment	\$2,648	\$12,250	(\$9,602)	21.62%	\$9,266	(\$6,620)
Station flags	\$115	\$450	(\$335)	25.56%	\$281	(\$166)
Uniforms						
Badges	\$0	\$500	(\$500)	0.00%	\$192	(\$192)
Class A dress uniforms	682	2,000	(1,318)	34.10%	941	(259)
Collar brass, name tags	490	300	190	163.33%	106	384
Dress uniforms shirts	0	600	(600)	0.00%	106	(494)
Hats	0	1,000	(1,000)	0.00%	401	(401)
Uniforms full-time	2,340	8,800	(6,460)	28.59%	4,476	(2,136)
Uncategorized expense	0	200	(200)	0.00%	0	0
Uniforms volunteers	37	600	(563)	6.17%	98	(61)
Total Uniforms	\$3,549	\$14,000	(\$10,451)	25.35%	\$6,320	(\$2,771)
EWS Supplies	\$1,835	\$3,000	(\$1,164)	61.20%	\$21,539	(\$19,703)
Safety - bottled water	\$609	\$600	(\$9)	84.83%	\$527	(\$18)
Other committee groups - special events	\$0	\$200	(\$200)	0.00%	\$0	\$0
Reconciliation discrepancies	(\$423)	\$0	(\$423)		\$2,784	(\$3,207)

WARRENTON FIRE PROTECTION DISTRICT
MONTHLY FINANCIAL STATEMENT ANALYSIS

	1	2	(3)	(4)	5	(6)	7
	SEPT 30, 2024 ACTUAL Y-T-D	FY 2024 BUDGET	OVER (UNDER) BUDGET	% OF BUDGET	SEPT 30, 2023 ACTUAL Y-T-D	2024 - 2023 \$ OVER (UNDER)	2024 - 2023 % OVER (UNDER)
GENERAL FUND							
PAGE 9							
Salaries							
Office Manager	\$35,776	\$49,140	(\$13,364)	72.80%	\$36,487	(\$711)	-1.95%
Captains	\$129,218	\$203,142	(\$73,924)	63.61%	\$152,416	(\$23,198)	-15.22%
Total Captains	\$129,218	\$203,142	(\$73,924)	63.61%	\$152,416	(\$23,198)	-15.22%
District Board	\$0	\$3,000	(\$3,000)	0.00%	\$0	\$0	
Firefighters	\$286,728	\$343,278	(\$56,550)	83.53%	\$238,629	\$48,099	20.16%
Total Firefighters	\$286,728	\$343,278	(\$56,550)	83.53%	\$238,629	\$48,099	20.16%
Fire Chief	\$71,482	\$95,282	(\$23,800)	75.00%	\$69,385	\$2,077	2.99%
Overtime	\$167,688	\$55,000	\$112,688	304.89%	\$74,848	\$92,840	124.04%
Holiday Pay	4,400	5,400	(1,000)	81.48%	4,560	(160)	-3.51%
Out of class	636	2,000	(1,364)	31.80%	274	362	
Apparatus maintenance	9,730	17,460	(7,730)	55.73%	11,900	(2,170)	-18.24%
Total salaries	\$705,638	\$773,702	(\$68,064)	91.20%	\$588,499	\$117,139	19.90%
Benefits							
Pension	\$93,571	\$140,920	(\$47,349)	66.40%	\$72,834	\$20,737	28.47%
Health Insurance reimbursement	5,806	5,000	806	116.12%	3,863	1,943	50.30%
Health Insurance	95,327	120,000	(24,673)	79.44%	82,638	12,689	15.35%
Total benefits	\$194,704	\$265,920	(\$71,216)	73.22%	\$159,335	\$35,369	22.20%
Payroll taxes							
SUI	\$0	\$0	\$0		\$0	\$0	
Employer SS	44,827	44,000	827	101.88%	38,489	6,338	16.47%
FUTA	0	0	0		0	0	
Employer Medicare	7,982	10,000	(2,018)	79.82%	8,859	(877)	-9.90%
Payroll taxes other	0	0	0		0	0	
Total payroll taxes	\$52,809	\$54,000	(\$1,191)	97.75%	\$47,348	\$5,461	11.53%
Payroll expenses - other	\$0	\$0	\$0		\$0	\$0	
TOTAL PAYROLL RELATED EXPENSES	\$953,151	\$1,093,622	(\$140,471)	87.16%	\$795,182	\$157,969	19.87%

WARRENTON FIRE PROTECTION DISTRICT
MONTHLY FINANCIAL STATEMENT ANALYSIS

	1	2	SEPT 30, 2024	3	4
	SEPT 30, 2024 ACTUAL Y-T-D	SEPT 30, 2023 ACTUAL Y-T-D	2024 - 2023 \$ OVER (UNDER)	2024 - 2023 % OVER (UNDER)	
GENERAL FUND					
PAGE 10					
CASH BALANCES:					
FCSB - Payroll account	\$716.37	\$2,557.37	(\$1,841.00)	-71.99%	
FCSB - Money market account	185,546.21	198,549.60	(13,003.39)	-6.55%	
FCSB - Capital expenditures	3,934.47	3,932.57	1.90	0.05%	
FCSB - Operating account	3,459.45	22,044.21	(18,584.76)	-84.31%	
UMB - 2016 Reserve account	149,040.54	148,580.40	460.14	0.31%	
UMB - CD Fund account	0.00	525.05	(525.05)	-100.00%	
TOTAL CASH BALANCES	\$342,697.04	\$376,189.20	(\$33,492.16)	-8.90%	
LESS: Remaining 2024 Budget expenses, net	(\$188,597)	(\$188,597)	\$0.00		
	\$0	\$0			
ESTIMATED RESERVE at DECEMBER 31, 2024	\$154,100.04	\$187,592.20	(\$33,492.16)	-17.85%	
ESTIMATED RESERVE - % of EXPENSES	9.31%	11.33%	-2.02%	-17.85%	
RESERVE MONTHS	1.12	1.36	(0.24)	-17.85%	
RESERVE DAYS	34.64	42.16	-7.53	-17.85%	