

Warrenton Fire Protection District

Financial Statements
~
MARCH 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 March 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
April 15, 2025

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

MARCH 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		
May	41.70		
June	50.00		
July	58.30		
August	66.60		
September	75.00		
October	83.30		
November	91.60		
December	100.00		
\$84,764	1%	\$17,883	\$84,764
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

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WARRENTON FIRE PROTECTION DISTRICT
MONTHLY FINANCIAL STATEMENT ANALYSIS

	1	2	3	4	5	6	7
	MARCH 31, 2025 ACTUAL Y-T-D	FY 2025 BUDGET	OVER (UNDER) BUDGET	% OF BUDGET	MARCH 31, 2024 ACTUAL Y-T-D	2025 - 2024 \$ OVER (UNDER)	2025 - 2024 % OVER (UNDER)
GENERAL FUND PAGE 5							
EXPENSES:							
Capital Reserves	\$0	\$0	\$0		\$0	\$0	
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	107.06%	\$8,500	\$600	5.81%
Election costs	10,553	20,000	(9,447)	52.77%	15,019	(4,466)	-29.74%
Legal services	555	3,000	(2,445)	18.50%	2,031	(2,026)	-78.50%
Operating expenses	3,602	20,000	(16,398)	18.01%	7,879	(4,277)	-54.28%
Credit card processing	35	350	(315)	10.00%	57	(22)	-38.80%
Interest Payments on Tax Anticipation Loan	4,813	0	4,813		0	4,813	
Total operating expenses	\$28,658	\$31,850	(\$23,192)	56.27%	\$34,136	(\$5,478)	-16.05%
Vehicle Payments							
Payment on 1400	\$5,000	\$5,000	\$0		\$5,000	\$0	0.00%
Payment on 1408	0	0	0		0	0	
	\$5,000	\$5,000	\$0		\$5,000	\$0	0.00%
Building payments - Station 2							
Office equipment/Admin	\$0	\$140,000	(\$140,000)	0.00%	\$3,168	(\$3,168)	-100.00%
Emergency reporting							
Information technology	435	\$12,000	(\$12,000)	0.00%	\$0	\$0	
Office furniture		2,000	(1,565)	21.75%	578	(143)	-24.74%
Office supplies	93	1,000	(907)	9.30%	254	(161)	-83.39%
Photocopier support	500	2,500	(2,000)	20.00%	86	434	657.59%
Postage and mail support	122	400	(278)	30.50%	174	(52)	-29.89%
Satellite TV		2,400	(2,400)	0.00%	573	(573)	-100.00%
Web site	70	500	(430)	14.00%	140	(70)	-50.00%
Internet access	1,000	4,000	(3,000)	25.00%	584	436	77.30%
IT support	770	1,800	(1,030)	42.78%	407	363	88.19%
ESO rover		0	0		0	0	
Office equipment/Admin		0	0		0	0	
Total office equipment/Admin	\$2,990	\$28,600	(\$23,610)	11.24%	\$2,756	\$234	8.49%
Professional dues & subscriptions							
FFAM		\$350	(\$350)	0.00%	\$0	\$0	
MAEPD		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%	100	1,250	
Warrenton chamber		125	(125)	0.00%	100	(100)	
Amazon prime		150	(150)	0.00%	0	0	
NASASF		42	(42)	0.00%	0	0	
Sam's club	50	50	0	100.00%	50	0	0.00%
Professional dues & subscriptions	30	600	(570)	5.00%	0	30	
Total professional dues & subscriptions	\$1,330	\$2,917	(\$1,587)	45.59%	\$150	\$1,180	786.67%

WARRENTON FIRE PROTECTION DISTRICT
MONTHLY FINANCIAL STATEMENT ANALYSIS

	1	2	3	4	5	6	7
		FY	OVER (UNDER)	% OF	MARCH 31, 2024	2025 - 2024 \$	2025 - 2024 %
	MARCH 31, 2025	2025	BUDGET	BUDGET	ACTUAL Y-T-D	OVER (UNDER)	OVER (UNDER)
	ACTUAL Y-T-D	BUDGET	BUDGET	BUDGET			
GENERAL FUND							
PAGE 6							
Utilities							
Alarm monitoring							
Station 1 - Electric	\$268	\$1,200	(\$932)	22.33%	\$250	\$18	7.20%
Station 1 - Gas	752	3,500	(2,748)	21.49%	672	80	11.50%
Station 2 - Electric	8,967	8,000	967	112.09%	5,533	3,434	82.08%
Station 2 - Gas	2,226	9,000	(6,774)	24.73%	2,160	66	3.06%
Station 3 - Electric	5,448	8,000	(2,552)	68.10%	5,254	194	3.65%
Station 3 - Gas	407	1,000	(593)	40.70%	256	151	58.98%
Storage building/hangar	1,232	1,000	232	123.20%	0	1,232	17.50%
Telephone	141	500	(359)	28.20%	120	21	11.84%
Waste disposal	2,480	10,000	(7,520)	24.80%	2,813	(333)	5.47%
Station 1 - Water/Sewer	810	3,200	(2,390)	25.31%	768	42	5.47%
Station 2 - Water/Sewer	147	700	(553)	21.00%	148	(1)	-0.68%
Station 3 - Water/Sewer	449	1,700	(1,251)	26.41%	506	(57)	-11.26%
Station 3 - Sewer	159	600	(441)	26.50%	106	53	50.00%
Total Utilities	\$23,486	\$48,400	(\$24,914)	48.52%	\$18,566	\$4,900	26.36%
Buildings & Grounds							
Janitorial supplies		\$1,500	(\$1,500)	0.00%	\$127	(\$127)	-100.00%
Fire systems testing	280	3,000	(2,720)	9.33%	319	(39)	-12.23%
Station 1 - general maintenance	260	10,000	(9,740)	2.60%	491	(231)	-47.05%
Station 2 - general maintenance	0	10,000	(10,000)	0.00%	1,097	(1,097)	-100.00%
Station 3 - general maintenance	0	500	(500)	0.00%	0	0	0.00%
Storage building/hangar	260	500	(240)	0.00%	205	(205)	-100.00%
General maintenance - other	0	0	0	0.00%	0	0	0.00%
Lawn maintenance	0	13,000	(13,000)	0.00%	0	0	0.00%
Pest control	190	650	(460)	29.23%	190	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	\$2,326	\$40,150	(\$37,824)	5.79%	\$3,353	(\$1,027)	-30.63%
Communications							
Mobilebase radios		\$0	\$0	0.00%	\$0	\$0	0.00%
Equipment repairs - pagers	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%	0	283	100.00%
Equipment repairs - other	0	0	0	0.00%	0	0	0.00%
New purchase - pagers	0	0	0	0.00%	0	0	0.00%
New purchase - other equipment	0	0	0	0.00%	0	0	0.00%
FOG Licensing	0	0	0	0.00%	0	0	0.00%
Total Communications	\$283	\$0	\$283	0.00%	\$0	\$283	100.00%
Education & Training							
In-house training - new recruit		\$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	1,000	1,000	0	0.00%	640	(360)	-36.00%
Professional development - MUFRTI WFS	0	0	0	0.00%	0	0	0.00%
Professional development - Tech rescue classes	541	8,000	(7,459)	6.76%	1,094	(553)	-50.55%
Professional development - other	0	0	0	0.00%	0	0	0.00%
Education & training - other	0	2,200	(2,200)	0.00%	0	0	0.00%
Professional development - EVT training	0	0	0	0.00%	0	0	0.00%
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	\$541	\$11,200	(\$10,659)	4.83%	\$1,734	(\$1,193)	-68.80%

WARRENTON FIRE PROTECTION DISTRICT
MONTHLY FINANCIAL STATEMENT ANALYSIS

	1		2		3		4		5		6	
	MARCH 31, 2025		FY		OVER (UNDER)		% OF		MARCH 31, 2024		2025 - 2024 \$	
	ACTUAL Y-T-D	BUDGET	2025 BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	ACTUAL Y-T-D	OVER (UNDER)	OVER (UNDER)	OVER (UNDER)
GENERAL FUND												
PAGE 7												
Equipment & Maintenance												
Hand tools & shop equip			\$0		\$0						\$0	
Apparatus equipment - tech rescue equip			1,500	(1,500)			0.00%		4,042	(4,042)		-100.00%
Apparatus equipment - light bar 1424			0	0	0				0	0	0	
Apparatus equipment - class A foam			0	0	0				0	0	0	
Fuel			10,000	(10,000)			0.00%		865	(865)		-100.00%
General maintenance - 1400	3,988		18,000	(14,012)			22.16%	✓	5,647	(1,659)		-29.36%
General maintenance - 1413	1,415		500	915			283.00%	✓	1,197	218		18.21%
General maintenance - 1414			600	(600)			0.00%		152	(152)		-100.00%
General maintenance - 1418	652		10,000	(9,348)			6.52%		21,410	(20,758)		-96.95%
General maintenance - 1419	30		0	0					0	0		
General maintenance - 1422	178		0	178					(46)	224		-486.96%
General maintenance - 1423	40		0	40					113	(113)		-100.00%
General maintenance - 1424	5,808		10,000	(4,192)			58.08%	✓	206	(166)		-80.58%
General maintenance - 1428	548		0	548					17,622	(11,814)		-67.04%
General maintenance - 1433			0	0					0	0		
General maintenance - 1434	11		0	11					173	(173)		-100.00%
General maintenance - 1443	344		0	344					90	(79)		-87.78%
General maintenance - 1498 - Kubota UTV			0	0					167	177		105.99%
General maintenance - 1499			0	0					0	0		
Air-1			0	0					184	(184)		-100.00%
Apparatus equipment			0	0					17	(17)		-100.00%
Breathing Air Compressor			1,000	(1,000)			0.00%		1,135	(1,135)		-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		
Snail equipment	76		600	(524)			12.67%		133	(57)		-42.86%
General maintenance - other	3,711		0	3,711				✓	63	3,648		5790.46%
Shop supplies	295		250	45			118.00%		53	242		456.60%
Equipment & maintenance - other			0	0					0	0		
Total Equipment & Maintenance	\$17,096		\$52,950	(\$35,854)			32.29%	✓	\$54,372	(\$37,276)		-68.56%
Fire Prevention												
Fire marshal	\$0		\$0	\$0					\$0	\$0		
Fire marshal uniform	0		600	(600)			0.00%		0	0		
Office supplies	188		1,000	(801)			19.90%		112	87		77.66%
Advertisement			500	(500)			0.00%		0	0		
Fire Code Organizations - NFPA code subscription	1,553		1,600	(47)			97.06%	✓	0	1,553		
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%		12,827	(12,827)		-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	\$1,977		\$6,225	(\$4,248)			31.76%	✓	\$12,939	(\$10,962)		-84.72%
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

	1	2	3	4	5	MARCH 31, 2025
	MARCH 31, 2025 ACTUAL Y-T-D	FY 2025 BUDGET	OVER (UNDER) BUDGET	% OF BUDGET	MARCH 31, 2024 ACTUAL Y-T-D	2025 - 2024 \$ OVER (UNDER)
GENERAL FUND PAGE 8						
Insurance						
Accident & Health	\$3,093	\$9,000	(\$5,907)	34.37%	\$0	\$3,093
Commercial liability	16,000	16,000	0	85.40%	16,000	(2,323)
Commercial property	24,869	20,000	4,869	124.35%	19,179	5,690
Commercial vehicles	15,947	14,000	1,947	113.91%	13,179	2,768
Workers compensation	13,053	80,000	(46,945)	21.76%	10,378	2,675
Inland marine	1,081	2,000	(919)	54.05%	1,565	(485)
LOSAP program		0	0		0	0
Total Insurance	\$71,722	\$121,000	(\$49,278)	59.27%	\$60,301	\$11,421
Long-range planning election costs	\$0	\$0	\$0		\$0	\$0
Memberships						
Background checks/MVR	\$231	\$800	(\$569)	28.88%	\$199	\$32
Food at incidents	0	0	0		37	(37)
Food at specials	37	0	37	0.00%	0	37
Membership incentive/LOSAP	0	5,500	(5,500)	0.00%	0	0
Membership appreciation	0	7,000	(7,000)	0.00%	0	0
Total memberships	\$268	\$13,300	(\$13,032)	2.02%	\$236	\$32
Public relations						
Advertisement	\$0	\$0	\$0		\$0	\$0
Special event supplies	0	0	0		0	0
Total public relations	\$0	\$0	\$0		\$0	\$0
Protective Equipment						
Utility gloves	\$393	\$400	(\$7)	98.25%	\$0	\$393
Helmet maintenance	0	0	0		0	0
General accessory items	0	0	0		0	0
Protective equipment - structural boots	220	1,800	(1,380)	13.75%	0	220
Protective equipment - structural gloves	0	1,000	(1,000)	0.00%	0	0
Protective equipment - structural helmets	0	0	0		1,478	(1,478)
Protective equipment - structural turnout suits	0	12,000	(12,000)	0.00%	0	0
Protective equipment - structural hoods	0	0	0		0	0
Protective equipment - helmet fronts	0	0	0		0	0
Total Protective Equipment	\$513	\$15,000	(\$14,387)	4.09%	\$1,478	(\$865)
Station flags	\$0	\$600	(\$600)	0.00%	\$0	\$0
Uniforms						
Badges	\$0	\$0	\$0		\$0	\$0
Class A dress uniforms	245	0	245	0	0	245
Collar brass, name tags	0	0	0		0	0
Dress uniforms shirts	0	0	0		0	0
Hats	0	0	0		0	0
Uniforms full-time	2,408	10,400	(7,992)	23.15%	826	1,582
Uncategorized expense	0	0	0		107	(107)
Uniforms volunteers	443	500	(57)	88.60%	0	443
Total Uniforms	\$3,096	\$10,900	(\$7,804)	28.40%	\$933	\$2,163
EMS Supplies						
	\$0	\$2,500	(\$2,500)	0.00%	\$1,441	(\$1,441)
Safety - bottled water	\$242	\$600	(\$358)	40.33%	\$199	\$43
Other committee groups - special events						
	\$0	\$0	\$0		\$0	\$0
Reconciliation discrepancies	\$829	\$0	\$829		(\$3,811)	\$4,640
						-121.75%

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