Warrenton
Fire Protection District

Financial Statements
~
MAY 31, 2026

Rognan & Associates

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, 2026, and the related statements of revenues and expenses - modified cash basis for the year then ended December 31, 2026, 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, 2026

WARRENTON FIRE PROTECTION DISTRICT
MONTHLY FINANCIAL STATEMENT ANALYSIS

MAY 31, 2026 PAGE 2	PERCENTAGE GAUGE	GENERAL ACTUAL	OVER (UNDER) BUDGET
January	8.30	12.91	4.61
February	16.70	19.85	3.15
March	25.00	26.13	1.13
April	33.30	38.64	5.34
May	**41.70**	**48.69**	**6.99**
June	50.00		
July	58.30		
August	66.60		
September	75.00		
October	83.30		
November	91.60		
December	**100.00**		
$189,547	**1%**	**$27,117**	**$189,547**

2025	PERCENTAGE GAUGE	GENERAL ACTUAL	OVER (UNDER) 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	50.90	0.90
July	58.30	57.09	(1.21)
August	66.60	66.50	(0.10)
September	75.00	75.15	0.15
October	83.30	82.65	(0.65)
November	91.60	92.26	0.66
December	**100.00**	**101.70**	**1.70**
$46,080	**1%**	**$27,117**	**$46,080**

2024	PERCENTAGE GAUGE	GENERAL ACTUAL	OVER (UNDER) 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**
$202,101	**1%**	**$27,117**	**$202,101**

WARRENTON FIRE PROTECTION DISTRICT

MONTHLY FINANCIAL STATEMENT ANALYSIS

	1	2	3	4	5	6	MAY 31, 2026 7
	MAY 31, 2026 ACTUAL Y-T-D	FY 2026 BUDGET	OVER (UNDER) BUDGET	% OF BUDGET	MAY 31, 2025 ACTUAL Y-T-D	DIFFERENCES 2026 - 2025 $ OVER (UNDER)	DIFFERENCES 2026 - 2025 % OVER (UNDER)
GENERAL FUND							
PAGE 3							
REVENUES							
Tax collection revenue, net	$2,453,666	$2,834,000	($380,334)	86.58%	$1,491,793	$961,873	64.48%
Fire Marshal permits	13,660	100,000	(86,340)	13.66%	44,610	(30,950)	-69.38%
Interest	1,660	6,000	(4,340)	27.67%	638	1,022	160.19%
Miscellaneous revenue, net	3,038	45,000	(41,962)	6.75%	717	2,321	323.71%
Sales Tax	0	0	0		0	0	
Grants	50,904	86,000	(35,096)	59.19%	12,483	38,421	307.79%
TOTAL REVENUES	$2,522,928	$3,071,000	($548,072)	82.15%	$1,550,241	$972,687	62.74%
EXPENDITURES							
Advertising & public relations	$104	$500	($396)	20.80%	$0	$104	
Building maintenance (stations)	6,419	38,000	(31,581)	16.89%	6,649	(230)	-3.46%
Communication expenses - radios/sprint phones	908	2,000	(1,092)	45.40%	283	625	220.85%
Dues, subscriptions and memberships	2,154	21,617	(19,463)	9.96%	2,207	(53)	-2.40%
Election expenses	7,264	0	7,264		15,753	(8,489)	-53.89%
Equipment & vehicle maintenance	53,515	66,000	(12,485)	81.08%	17,668	35,847	202.89%
Equipment - capital purchases - reserve	0	0	0		0	0	
Fire Prevention and education	225	8,125	(7,900)	2.77%	1,923	(1,698)	-88.30%
Gasoline and oil	9,849	22,000	(12,151)	44.77%	7,782	2,067	26.56%
Health & Wellness - Physicals	0	10,000	(10,000)	0.00%	0	0	
Insurance - employee	157,933	295,000	(137,067)	53.54%	81,248	76,685	94.38%
Insurance - general	83,866	153,000	(69,134)	54.81%	77,338	6,528	8.44%
Lease/debt Payments - buildings - vehicles	10,000	10,000	0	100.00%	15,900	(5,900)	-37.11%
Office supplies	10,745	55,400	(44,655)	19.40%	7,548	3,197	42.36%
Payroll taxes	50,453	80,000	(29,547)	63.07%	28,191	22,262	78.97%
Professional fees	33,329	57,350	(24,021)	58.12%	21,654	11,675	53.92%
Retirement Plan - Pension	187,213	276,000	(88,787)	67.83%	82,400	104,813	127.20%
Salaries	567,154	1,427,695	(860,541)	39.73%	319,041	248,113	77.77%
Salaries - OT	92,900	70,000	22,900	132.71%	59,555	33,345	55.99%
Supplies - support facility	2,163	1,800	363	120.17%	768	1,395	181.64%
Supplies - EMS	2,134	3,500	(1,366)	60.97%	939	1,195	127.26%
Training and education	5,125	27,000	(21,875)	18.98%	979	4,146	423.49%
Uniforms - includes honor guard	8,646	18,000	(9,354)	48.03%	4,796	3,850	80.28%
PPE/Gear	3,445	8,000	(4,555)	43.06%	978	2,467	252.25%
Utilities	24,891	60,700	(35,809)	41.01%	29,922	(5,031)	-16.81%
TOTAL EXPENDITURES	$1,320,435	$2,711,687	($1,391,252)	48.69%	$783,522	$536,913	68.53%
REVENUES OVER EXPENDITURES (EXPENDITURES OVER REVENUES)	$1,202,493	$359,313	$843,180	334.66%	$766,719	$435,774	56.84%
USE OF DISTRICT RESERVES	$0	$0	$0		$0	$0	$0
REVENUES OVER EXPENDITURES (EXPENDITURES OVER REVENUES)	$1,202,493	$359,313	$843,180		$766,719	$435,774	

WARRENTON FIRE PROTECTION DISTRICT

MONTHLY FINANCIAL STATEMENT ANALYSIS

	1	2	3	4	5	6	MAY 31, 2026 7
GENERAL FUND PAGE 4	MAY 31, 2026 ACTUAL Y-T-D	FY 2026 BUDGET	OVER (UNDER) BUDGET	% OF BUDGET	MAY 31, 2025 ACTUAL Y-T-D	DIFFERENCES 2026 - 2025 $ OVER (UNDER)	DIFFERENCES 2026 - 2025 % OVER (UNDER)
REVENUES:							
Income from Taxes							
Lincoln County	$20,696	$28,000	($7,304)	73.91%	$13,654	$7,042	51.57%
Warren County	2,421,665	2,800,000	(378,335)	86.49%	1,478,139	943,526	63.83%
TIF Income	11,305	6,000	5,305	188.42%	0	11,305	
Total income from taxes	$2,453,666	$2,834,000	($380,334)	86.58%	$1,491,793	$961,873	64.48%
Miscellaneous income							
Basement rental	$300	$0	$300		$200	$100	50.00%
Donations	1,000	0	1,000		142	858	
Grants	0	86,000	(86,000)	0.00%	3,491	(3,491)	-100.00%
Grants in lieu of taxes	50,904	0	50,904		8,992	41,912	466.10%
Interest income	1,660	6,000	(4,340)	27.67%	638	1,022	160.19%
Other income	0	0	0		0	0	
Permit fees	13,660	100,000	(86,340)	13.66%	44,610	(30,950)	-69.38%
Sale of asset	360	40,000	(39,640)	0.90%	0	360	
Cost recovery	1,271	5,000	(3,729)	25.42%	0	1,271	
Miscellaneous income - other	107	0	107		375	(268)	-71.47%
Uniform reimbursement	0	0	0		0	0	
Services	0	0	0		0	0	
Total miscellaneous income	$69,262	$237,000	($167,738)	29.22%	$58,448	$10,814	18.50%
TOTAL REVENUES	$2,522,928	$3,071,000	($548,072)	82.15%	$1,550,241	$972,687	62.74%

WARRENTON FIRE PROTECTION DISTRICT

MONTHLY FINANCIAL STATEMENT ANALYSIS

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	MAY 31, 2026 ACTUAL Y-T-D	FY 2026 BUDGET	OVER (UNDER) BUDGET	% OF BUDGET	MAY 31, 2025 ACTUAL Y-T-D	DIFFERENCES 2026 - 2025 $ OVER (UNDER)	DIFFERENCES 2026 - 2025 % 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	$0
Other District expenses	$0	$0	$0		$0	$0	
Operating expenses							
Audit of accounts	$10,700	$15,000	($4,300)	71.33%	$9,100	$1,600	17.58%
Election costs	7,264	0	7,264		15,753	(8,489)	-53.89%
Legal services	4,333	12,000	(7,667)	36.11%	851	3,482	409.17%
Operating expenses	14,873	30,000	(15,127)	49.58%	6,876	7,997	116.30%
Credit card processing	40	350	(310)	11.43%	14	26	185.71%
Interest Payments on Tax Anticipation Loan	3,383	0	3,383		4,813	(1,430)	-29.71%
Total operating expenses	$40,593	$57,350	($16,757)	70.78%	$37,407	$3,186	8.52%
Vehicle Payments							
Payment on 1400	$10,000	$10,000	$0	100.00%	$5,000	$5,000	100.00%
Payment on 1409	0	0	0		0	0	
	$10,000	$10,000	$0	100.00%	$5,000	$5,000	100.00%
Building payments - Station 2	$0	$0	$0		$10,900	($10,900)	-100.00%
Office equipment/Admin							
Emergency reporting	$0	$15,000	($15,000)	0.00%	0	$0	
Information technology	2,491	2,000	491	124.55%	3,698	(1,207)	-32.64%
Office furniture	0	0	0		0	0	
Office supplies	410	1,000	(590)	41.00%	441	(31)	-7.03%
Photocopier support	1,325	3,000	(1,675)	44.17%	936	389	41.56%
Postage and mail support	432	400	32	108.00%	316	116	36.71%
Satellite TV	0	4,000	(4,000)	0.00%	0	0	
Web site	175	1,000	(825)	17.50%	140	35	25.00%
Internet access	1,617	5,000	(3,383)	32.34%	1,666	(49)	-2.94%
IT support	4,295	24,000	(19,705)	17.90%	351	3,944	1123.65%
ESO rover	0	0	0		0	0	
Office equipment/Admin	0	0	0		0	0	
Total office equipment/Admin	$10,745	$55,400	($44,655)	19.40%	$7,548	$3,197	42.36%
Professional dues & subscriptions							
FFAM	$0	$350	($350)	0.00%		$0	
MAFPD	0	200	(200)	0.00%		0	
Rotary club	0	600	(600)	0.00%		0	
Missouri Fire Chiefs	0	150	(150)	0.00%		0	
St. Charles County HAZMAT	1,250	1,250	0	100.00%	1,250	0	0.00%
Warrenton chamber	100	125	(25)	80.00%	103	(3)	-2.91%
Amazon prime	0	150	(150)	0.00%		0	
NASASP	190	42	148	452.38%	40	150	375.00%
Sam's club	50	50	0	100.00%	50	0	0.00%
Professional dues & subscriptions	40	200	(160)	20.00%	30	10	33.33%
Total professional dues & subscriptions	$1,630	$3,117	($1,487)	52.29%	$1,473	$157	10.66%

WARRENTON FIRE PROTECTION DISTRICT

MONTHLY FINANCIAL STATEMENT ANALYSIS

	1	2	3	4	5	6	MAY 31, 2026 7
	MAY 31, 2026 ACTUAL Y-T-D	FY 2026 BUDGET	OVER (UNDER) BUDGET	% OF BUDGET	MAY 31, 2025 ACTUAL Y-T-D	DIFFERENCES 2026 - 2025 $ OVER (UNDER)	DIFFERENCES 2026 - 2025 % OVER (UNDER)
GENERAL FUND							
PAGE 6							
Utilities							
Alarm monitoring	$545	$3,000	($2,455)	18.17%	$535	$10	1.87%
Station 1 - Electric	1,728	5,000	(3,272)	34.56%	1,242	486	39.13%
Station 1 - Gas	5,286	10,000	(4,714)	52.86%	9,745	(4,459)	-45.76%
Station 2 - Electric	3,575	10,000	(6,425)	35.75%	3,294	281	8.53%
Station 2 - Gas	4,165	10,000	(5,835)	41.65%	5,996	(1,831)	-30.54%
Station 3 - Electric	520	1,500	(980)	34.67%	626	(106)	-16.93%
Station 3 - Gas	2,142	2,500	(358)	85.68%	1,232	910	73.86%
Storage building/hangar	229	1,000	(771)	22.90%	206	23	11.17%
Telephone	3,874	10,000	(6,126)	38.74%	4,485	(611)	-13.62%
Waste disposal	1,661	4,500	(2,839)	36.91%	1,347	314	23.31%
Station 1 - Water/Sewer	257	700	(443)	36.71%	246	11	4.47%
Station 2 - Water/Sewer	644	1,700	(1,056)	37.88%	703	(59)	-8.39%
Station 3 - Sewer	265	800	(535)	33.13%	265	0	0.00%
Total Utilities	$24,891	$60,700	($35,809)	41.01%	$29,922	($5,031)	-16.81%
Buildings & Grounds							
Janitorial supplies	$1,135	$3,000	($1,865)	37.83%	$74	$1,061	1433.78%
Fire systems testing	258	4,000	(3,742)	6.45%	0	258	
Station 1 - general maintenance	1,252	5,000	(3,748)	25.04%	462	790	171.00%
Station 2 - general maintenance	1,920	5,000	(3,080)	38.40%	2,205	(285)	-12.93%
Station 3 - general maintenance	0	1,500	(1,500)	0.00%	0	0	
Storage building/hangar	0	500	(500)	0.00%	0	0	
General maintenance - other	220	0	220		47	173	368.09%
Lawn maintenance	1,419	15,000	(13,581)	9.46%	2,145	(726)	-33.85%
Pest control	190	1,000	(810)	19.00%	380	(190)	-50.00%
Snow removal	0	3,000	(3,000)	0.00%	1,336	(1,336)	-100.00%
Buildings & grounds - other	25	0	25		0	25	
Station equipment	0	0	0		0	0	
Total Buildings & Grounds	$6,419	$38,000	($31,581)	16.89%	$6,649	($230)	-3.46%
Communications							
Mobile/base radios	$0	$0	$0		$0	$0	
Equipment repairs - pagers	0	0	0		0	0	
Equipment repairs - portable radios	0	0	0		0	0	
Equipment repairs - batteries	908	0	908		283	625	220.85%
Equipment repairs - other	0	2,000	(2,000)	0.00%	0	283	
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	$908	$2,000	($1,092)	45.40%	$283	$625	220.85%
Education & Training							
In-house training - new recruit	$0	$0	$0		$0	$0	
In-house training - other	0	0	0		0	0	
Professional development - MUFRTI SFS	0	0	0		0	0	
Professional development - MUFRTI WFS	0	5,000	(5,000)	0.00%	0	0	
Professional development - Tech rescue classes	0	0	0		0	0	
Professional development - other	5,125	20,000	(14,875)	25.63%	979	4,146	423.49%
Education & training - other	0	0	0		0	0	
Professional development - EVT training	0	2,000	(2,000)	0.00%	0	0	
IFSTA Manuals	0	0	0		0	0	
Travel expenses	0	0	0		0	0	
Total Education & Training	$5,125	$27,000	($21,875)	18.98%	$979	$4,146	423.49%

WARRENTON FIRE PROTECTION DISTRICT

MONTHLY FINANCIAL STATEMENT ANALYSIS

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	MAY 31, 2026 ACTUAL Y-T-D	FY 2026 BUDGET	OVER (UNDER) BUDGET	% OF BUDGET	MAY 31, 2025 ACTUAL Y-T-D	DIFFERENCES 2026 - 2025 $ OVER (UNDER)	DIFFERENCES 2026 - 2025 % OVER (UNDER)
GENERAL FUND							
PAGE 7							
Equipment & Maintenance							
Hand tools & shop Equip	$0	$0	$0		$0	$0	
Apparatus equipment - tech rescue equip	893	0	893	✓	1,299	(406)	-31.25%
Apparatus equipment - light bar 1424	0	0	0		0	0	
Apparatus equipment - class A foam	0	0	0		0	0	
Apparatus equipment - other	171	0	171	✓	0	171	
Fuel	9,849	22,000	(12,151)	44.77% ✓	7,782	2,067	26.56%
General maintenance - 1400	42	0	42	✓	1,435	(1,393)	-97.07%
General maintenance - 1409	361	0	361	✓	0	361	
General maintenance - 1413	0	0	0		59	(59)	-100.00%
General maintenance - 1414	6,731	0	6,731	✓	2,089	4,642	222.21%
General maintenance - 1418	0	0	0		65	(65)	-100.00%
General maintenance - 1419	81	0	81	✓	178	(97)	-54.49%
General maintenance - 1422	0	0	0		0	0	
General maintenance - 1423	0	0	0		40	(40)	-100.00%
General maintenance - 1424	39,898	0	39,898	✓	8,386	31,512 ✓	375.77%
General maintenance - 1428	0	0	0		725	(725)	-100.00%
General maintenance - 1433	0	0	0	✓	0	0	
General maintenance - 1434	1,612	0	1,612	✓	11	1,601	14554.55%
General maintenance - 1449	0	0	0		344	(344)	-100.00%
General maintenance - 1498 - Kubota UTV	0	0	0	✓	160	(160)	-100.00%
General maintenance - 1499	70	0	70	✓	0	70	
Air-1	0	0	0		0	0	
Apparatus equipment	0	0	0		835	(835)	-100.00%
Breathing Air Compressor	0	0	0		0	0	
Haz-Mat 3	0	0	0	✓	0	0	
SCBAs	1,175	0	1,175	✓	0	1,175	
Unit 1	0	0	0		0	0	
Small equipment	0	0	0		76	(76)	-100.00%
General maintenance - other	0	65,250	(65,250)	0.00%	2,989	(2,989)	-100.00%
Shop supplies	21	750	(729)	2.80%	276	(255)	-92.39%
Equipment & maintenance - other	3,524	0	3,524	✓	0	3,524	
Total Equipment & Maintenance	$64,428	$88,000	($23,572)	73.21% ✓	$26,749	$37,679 ✓	140.86% ✓
Fire Prevention							
Fire marshal	$0	$0	$0		$0	$0	
Fire marshal uniform	0	1,000	(1,000)	0.00%	0	0	
Office supplies	0	1,000	(1,000)	0.00%	320	(320)	-100.00%
Advertisement	0	500	(500)	0.00%	0	0	
Fire Code Organizations - NFPA code subscription	0	1,600	(1,600)	0.00%	1,553	(1,553)	-100.00%
Fire Code Organizations - NFPA membership	225	350	(125)	64.29% ✓	225	0	
Fire Code Organizations - ICC membership	0	175	(175)	0.00%	0	0	
Fire prevention	0	0	0		0	0	
Fire prevention - open house	0	0	0		0	0	
Fire prevention - printing/advertisements	0	0	0		0	0	
Fire prevention - fire prevention week	0	4,000	(4,000)	0.00%	0	0	
Total Fire Prevention	$225	$8,625	($8,400)	2.61%	$1,923	($1,698)	-88.30%
Honor Guard							
Awards	$0	$0	$0		$0	$0	
Uniforms	0	0	0		0	0	
Badges	0	0	0		0	0	
Flags	0	0	0		0	0	
Total Honor Guard	$0	$0	$0		$0	$0	

WARRENTON FIRE PROTECTION DISTRICT

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GENERAL FUND							
PAGE 8							
Insurance							
Accident & Health	$4,944	$6,000	($1,056)	82.40%	$3,093	$1,851	59.84%
Commercial liability	14,444	21,000	(6,556)	68.78%	19,293	(4,849)	-25.13%
Commercial property	27,698	26,000	1,698	106.53%	24,869	2,829	11.38%
Commercial vehicles	18,787	17,000	1,787	110.51%	15,947	2,840	17.81%
Workers compensation	17,050	80,000	(62,950)	21.31%	13,055	3,995	30.60%
Inland marine	943	3,000	(2,057)	31.43%	1,081	(138)	-12.77%
LOSAP program	0	0	0		0	0	
Total Insurance	$83,866	$153,000	($69,134)	54.81%	$77,338	$6,528	8.44%
Long-range planning election costs	$0	$0	$0		$0	$0	
Memberships							
Background checks/MVR	$383	$1,000	($617)	38.30%	$393	($10)	-2.54%
Food at incidents	0	0	0		0	0	
Food at specials	0	5,500	(5,500)	0.00%	0	0	
Membership incentive/LOSAP	0	0	0		0	0	
Membership appreciation	141	12,000	(11,859)	1.18%	341	(200)	-58.65%
Total memberships	$524	$18,500	($17,976)	2.83%	$734	($210)	-28.61%
Public relations							
Advertisement	$104	$0	$104		$0	$104	
Special event supplies	0	0	0		0	0	
Total public relations	$104	$0	$104		$0	$104	
Protective Equipment							
Utility gloves	$0	$1,000	($1,000)	0.00%	$393	($393)	-100.00%
Helmet maintenance	0	0	0		0	0	
General accessory items	0	0	0		0	0	
Protective equipment - structural boots	1,774	4,000	(2,226)	44.35%	220	1,554	706.36%
Protective equipment - structural gloves	0	3,000	(3,000)	0.00%	0	0	
Protective equipment - structural helmets	0	0	0		365	(365)	-100.00%
Protective equipment - structural turnouts	996	0	996		0	996	
Protective equipment - structural hoods	675	0	675		0	675	
Protective equipment - helmet fronts	0	0	0		0	0	
Total Protective Equipment	$3,445	$8,000	($4,555)	43.06%	$978	$2,467	252.25%
Station flags	$575	$1,200	($625)	47.92%	$0	$575	
Uniforms							
Badges	$368	$3,000	($2,632)	12.27%	$0	$368	
Class A dress uniforms	0	0	0		2,013	(2,013)	-100.00%
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	7,939	14,000	(6,061)	56.71%	2,340	5,599	239.27%
Uncategorized expense	0	0	0		0	0	
Uniforms volunteers	339	1,000	(661)	33.90%	443	(104)	-23.48%
Total Uniforms	$8,646	$18,000	($9,354)	48.03%	$4,796	$3,850	80.28%
EMS Supplies	$2,134	$3,500	($1,366)	60.97%	$939	$1,195	127.26%
Safety - bottled water	$396	$600	($204)	66.00%	$373	$23	6.17%
Other committee groups - special events	$0	$0	$0		$0	$0	
Reconciliation discrepancies	$1,192	$0	$1,192		$395	$797	201.77%

WARRENTON FIRE PROTECTION DISTRICT

MONTHLY FINANCIAL STATEMENT ANALYSIS

	1	2	3	4	5	6	MAY 31, 2026 7
	MAY 31, 2026 ACTUAL Y-T-D	FY 2026 BUDGET	OVER (UNDER) BUDGET	% OF BUDGET	MAY 31, 2025 ACTUAL Y-T-D	DIFFERENCES 2026 - 2025 $ OVER (UNDER)	DIFFERENCES 2026 - 2025 % OVER (UNDER)
GENERAL FUND							
PAGE 9							
Salaries							
Office Manager	$25,080	$60,000	($34,920)	41.80%	$20,794	$4,286	20.61%
Captains	$118,602	$270,000	($151,398)	43.93%	$92,979	$25,623	27.56%
Total Captains	$118,602	$270,000	($151,398)	43.93%	$92,979	$25,623	27.56%
District Board	$3,583	$8,600	($5,017)	41.66%	$0	$3,583	
Firefighters	$287,307	$842,895	($555,588)	34.09%	$202,509	$84,798	41.87%
Total Firefighters	$287,307	$842,895	($555,588)	34.09%	$202,509	$84,798	41.87%
Additional Staffing	**$125,094**	**$0**	**$125,094**		**$0**	**$125,094**	
Overtime	$83,975	$70,000	$13,975	119.96%	$54,227	$29,748	54.86%
Additional Staffing OT	**0**		**0**		**$0**	**0**	
Holiday Pay	4,500	9,200	(4,700)	48.91%	2,600	1,900	73.08%
Out of class	2,988	2,000	988	149.40%	159	2,829	1779.25%
Apparatus maintenance	8,925	235,000	(226,075)	3.80%	5,328	3,597	67.51%
Physicals	0	10,000	(10,000)	0.00%	0	0	
Total salaries	$660,054	$1,497,695	($837,641)	44.07%	$378,596	$281,458	74.34%
Benefits							
Pension	$187,213	$276,000	($88,787)	67.83%	$82,400	$104,813	127.20%
Health Insurance reimbursement	0	0	0		3,473	(3,473)	-100.00%
Health Insurance	157,933	295,000	(137,067)	53.54%	77,775	80,158	103.06%
	$345,146	$571,000	($225,854)	60.45%	$163,648	$181,498	110.91%
Payroll taxes							
SUI	$0	$0	$0		$0	$0	
Employer SS	50,453	80,000	(29,547)	63.07%	28,191	22,262	78.97%
FUTA	0	0	0		0	0	
Employer Medicare	0	0	0		0	0	
Payroll taxes other	0	0	0		0	0	
	$50,453	$80,000	($29,547)	63.07%	$28,191	$22,262	78.97%
Payroll expenses - other	$0	$0	$0		$0	$0	
TOTAL PAYROLL RELATED EXPENSES	$1,055,653	$2,148,695	($1,093,042)	49.13%	$570,435	$485,218	85.06%

WARRENTON FIRE PROTECTION DISTRICT

MONTHLY FINANCIAL STATEMENT ANALYSIS

	1	2	3	4	5	6	MAY 31, 2026 7
	MAY 31, 2026 ACTUAL Y-T-D	FY 2026 BUDGET	OVER (UNDER) BUDGET	% OF BUDGET	MAY 31, 2025 ACTUAL Y-T-D	DIFFERENCES 2026 - 2025 $ OVER (UNDER)	DIFFERENCES 2026 - 2025 % OVER (UNDER)
CAPITAL PROJECTS FUND PAGE 10							
REVENUES							
Bond Proceeds	$0		$0		$0	$0	
Interest	124,862		124,862	✓	0	124,862	
TOTAL REVENUES	$124,862	$0	$124,862	✓	$0	$124,862	
EXPENDITURES							
Lease Payoff	$0		$0		$0	$0	
Capital Purchases - Buildings, Apparatus, Equipment	246,231		246,231	✓	0	246,231	
Professional Fees	0		0		0	0	
	$246,231	$0	$246,231	✓	$0	$246,231	
REVENUES OVER EXPENDITURES (EXPENDITURES OVER REVENUES)	($121,369)	$0	($121,369)	✓	$0	($121,369)	

WARRENTON FIRE PROTECTION DISTRICT
MONTHLY FINANCIAL STATEMENT ANALYSIS

	1	2	MAY 31, 2026 3	4
	CASH BALANCES MAY 31, 2026 ACTUAL Y-T-D	CASH BALANCES MAY 31, 2025 ACTUAL Y-T-D	CASH BALANCES 2026 - 2025 $ OVER (UNDER)	CASH BALANCES 2026 - 2025 % OVER (UNDER)
GENERAL FUND				
PAGE 11				
CASH BALANCES:				
FCSB - Payroll account	($169.31)	$6,237.32	($6,406.63)	-102.71%
FCSB - Money market account	1,240,922.41	671,494.25	569,428.16	84.80%
FCSB - Capital expenditures	3,937.75	3,935.78	1.97	0.05%
FCSB - Operating account	(1,022.21)	4,944.01	(5,966.22)	-120.68%
UMB - 2016 Reserve account	455.90	164,783.91	(164,328.01)	-99.72%
TOTAL CASH BALANCES	$1,244,124.54 ✓	$851,395.27 ✓	$392,729.27 ✓	46.13% ✓
LESS: REMIANING 2026 BUDGET EXPENSES	($1,391,252) ✓	($1,012,034) ✓	($379,218.00) ✓	✓
	$0	$0		
ESTIMATED RESERVE at DECEMBER 31, 2026	($147,127.46) ✓	($160,638.73) ✓	$13,511.27 ✓	-8.41% ✓
ESTIMATED RESERVE - % of EXPENSES	-5.43% ✓	-5.92% ✓	0.50% ✓	-8.41%
RESERVE MONTHS	(0.65) ✓	(0.71) ✓	0.06 ✓	-8.41%
RESERVE DAYS	(20.18) ✓	(22.04) ✓	1.85 ✓	-8.41%

Warrenton FPD - General Fund
Statement of Assets, Liabilities and Fund Balance - Modified Cash Basis
May 31, 2026

ASSETS

Current Assets			
FCSB (2586)-Payroll Account	$	(169.31)	
FCSB (2594)-Operating Account		(1,022.21)	
FSCB (8505)-Money Market		1,240,922.41	
FSCB (8661)-Capital Expendit.		3,937.75	
UMB - 2016 Reserve Account		455.90	
Total Current Assets			1,244,124.54
Property and Equipment			
Total Property and Equipment			0.00
Other Assets			
Total Other Assets			0.00
Total Assets			$ 1,244,124.54

LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE

Current Liabilities			
Payroll Withholdings	$	11,040.59	
Total Current Liabilities			11,040.59
Deferred Inflows of Resources			
Total Deferred Inflows of Resources			0.00
Total Liabilities			11,040.59
Fund Balance			
Fund Balance - Unreserved		30,134.27	
Fund Balance - Restricted, DS		455.90	
Excess Revenue over (under) Ex		1,202,493.78	
Total Fund Balance			1,233,083.95
Total Liab., Def. Inflows & Fund Balance			$ 1,244,124.54

Warrenton FPD - General Fund
Statement of Revenues and Expenditures - Modified Cash Basis
For the Five Months Ending May 31, 2026

	Current Month		Year to Date	
Revenues				
Tax Collection Revenue	$ 18,510.36	71.17	$ 2,453,665.83	97.25
Interest Income	292.83	1.13	1,660.21	0.07
Miscellaneous Revenue	1,000.00	3.84	3,038.55	0.12
Permit Fees	6,206.02	23.86	13,659.92	0.54
Grants	0.00	0.00	50,903.80	2.02
Total Revenues	26,009.21	100.00	2,522,928.31	100.00
Cost of Sales				
Total Cost of Sales	0.00	0.00	0.00	0.00
Gross Profit	26,009.21	100.00	2,522,928.31	100.00
Expenditures				
Salaries	152,168.60	585.06	567,154.19	22.48
Salaries - OT	10,278.15	39.52	92,900.24	3.68
Election Expenses	(695.18)	(2.67)	7,264.21	0.29
Interest Expense	0.00	0.00	3,383.18	0.13
Payroll Taxes	12,419.46	47.75	50,452.92	2.00
Information Technology	339.74	1.31	2,491.25	0.10
Office Supplies	59.47	0.23	409.53	0.02
Photocopier Support	212.98	0.82	1,324.96	0.05
Postage & Mail Support	124.80	0.48	432.11	0.02
Web Site	34.95	0.13	174.75	0.01
Internet Access	323.34	1.24	1,617.30	0.06
IT Support	237.01	0.91	4,294.96	0.17
Communication Expenses	0.00	0.00	908.44	0.04
Vehicle Payments	0.00	0.00	10,000.00	0.40
Retirement Plan - Pension	37,169.56	142.91	187,212.87	7.42
Gasoline and Oil	2,736.19	10.52	9,849.32	0.39
Background Checks/MVR	59.70	0.23	382.78	0.02
Membership Appreciation	0.00	0.00	140.95	0.01
Advertising & Public Relations	76.50	0.29	103.50	0.00
Insurance - General	4,944.00	19.01	83,866.25	3.32
Insurance - Employee	181.76	0.70	157,932.72	6.26
Audit of Accounts	0.00	0.00	10,700.00	0.42
Operating Expenses	2,544.00	9.78	20,563.90	0.82
Credit Card Processing	18.06	0.07	39.53	0.00
Building Maintenance	2,038.52	7.84	6,418.67	0.25
Equipment&Vehicle Maintenance	42,088.98	161.82	53,514.75	2.12
Fire Prevention and Education	0.00	0.00	225.00	0.01
Training and Education	150.00	0.58	5,125.00	0.20
Uniforms	5,311.25	20.42	12,090.82	0.48
Supplies - EMS	559.96	2.15	2,133.64	0.08
Supplies - Support Facility	739.81	2.84	2,162.68	0.09
Alarm Monitoring	179.49	0.69	544.74	0.02
Gas/Electric	1,077.57	4.14	17,416.32	0.69
Storage Building/Hangar	44.60	0.17	228.84	0.01
Telephone	829.21	3.19	4,147.26	0.16
Waste Disposal	383.49	1.47	1,660.71	0.07
Water/Sewer	231.43	0.89	1,166.24	0.05
Total Expenditures	276,867.40	1,064.50	1,320,434.53	52.34
Excess of Revenue over (under) Expend	$ (250,858.19)	(964.50)	$ 1,202,493.78	47.66

See Accountant's Compilation Report - Modified Cash Basis

Warrenton FPD - General Fund
Statement of Revenues and Expenditures - Modified Cash Basis
For the Five Months Ending May 31, 2026

	Current Month		Year to Date	
Revenues				
Lincoln County Tax Revenue	$ 89.12	0.34	$ 20,695.67	0.82
Warren County Tax Revenue	18,421.24	70.83	2,421,665.04	95.99
TIF Tax Revenue	0.00	0.00	11,305.12	0.45
FSCB (8505)-Money Market	291.46	1.12	1,653.35	0.07
FSCB (8661)-Cap Expend. Int.	0.17	0.00	0.82	0.00
UMB - 2016 Net Gain/Loss	1.20	0.00	6.04	0.00
Report Fee	0.00	0.00	15.00	0.00
Cost Recovery	0.00	0.00	1,270.80	0.05
Credit Card Rebate	0.00	0.00	92.75	0.00
Sale of Assets	0.00	0.00	360.00	0.01
Donations	1,000.00	3.84	1,000.00	0.04
Basement Rental	0.00	0.00	300.00	0.01
Permit Fees - Deposits	6,006.02	23.09	10,723.92	0.43
Permit Fees - CC	200.00	0.77	2,936.00	0.12
Grant in Lieu of Taxes	0.00	0.00	50,903.80	2.02
Total Revenues	26,009.21	100.00	2,522,928.31	100.00
Cost of Sales				
Total Cost of Sales	0.00	0.00	0.00	0.00
Gross Profit	26,009.21	100.00	2,522,928.31	100.00
Expenditures				
Salaries - Fire Fighter	47,882.20	184.10	231,057.18	9.16
Salaries - Office Manager	4,616.00	17.75	25,080.00	0.99
Salaries - Captain	21,564.00	82.91	118,602.00	4.70
Salaries - Fire Chief	9,230.76	35.49	50,024.42	1.98
Salaries - Fire Marshal	4,230.80	16.27	22,668.00	0.90
Salaries - Holiday Pay	0.00	0.00	4,500.00	0.18
Salaries - Out of Class	1,501.44	5.77	2,988.48	0.12
Salaries - District Board	533.33	2.05	3,583.31	0.14
Salaries - Additional Staffing	62,610.07	240.72	108,650.80	4.31
Salaries - Addtnl Overtime	0.00	0.00	67,532.73	2.68
Salaries - Appt Mnt Overtime	534.27	2.05	8,924.75	0.35
Salaries - Add. Staff. OT	9,743.88	37.46	16,442.76	0.65
Lincoln Co Clerk	0.00	0.00	602.42	0.02
Warren County Treasurer	(695.18)	(2.67)	6,711.79	0.27
Election Expenses Reimbursemen	0.00	0.00	(50.00)	0.00
Interest Expense	0.00	0.00	3,383.18	0.13
Social Security - Employer	10,065.44	38.70	40,889.95	1.62
Medicare - Employer	2,354.02	9.05	9,562.97	0.38
NWO IT Services	0.00	0.00	900.08	0.04
First State Community Bank CC	339.74	1.31	1,591.17	0.06
First State Community Bank CC	0.00	0.00	125.74	0.00
ODP Business Solutions	59.47	0.23	139.05	0.01
Office Supplies Reimbursement	0.00	0.00	144.74	0.01
Great America Financial	212.98	0.82	1,324.96	0.05
First State Community Bank CC	124.80	0.48	159.05	0.01
USPS	0.00	0.00	78.00	0.00
Goin' Postal	0.00	0.00	195.06	0.01
First State Community Bank CC	34.95	0.13	174.75	0.01
Gateway Fiber	323.34	1.24	1,617.30	0.06
First State Community Bank CC	11.99	0.05	69.94	0.00
Summit Digital Solutions	0.00	0.00	4,000.00	0.16
NWO IT Services	225.02	0.87	225.02	0.01

Warrenton FPD - General Fund
Statement of Revenues and Expenditures - Modified Cash Basis
For the Five Months Ending May 31, 2026

	Current Month		Year to Date	
First State Community Bank CC	0.00	0.00	908.44	0.04
Lake St. Louis Fire Protection	0.00	0.00	10,000.00	0.40
MO LAGERS - Fire	37,169.56	142.91	187,212.87	7.42
WEX	2,396.36	9.21	9,319.22	0.37
First State Community Bank CC	0.00	0.00	82.41	0.00
NAPA Auto & Truck	0.00	0.00	107.86	0.00
Gateway Truck & Refrigation	339.83	1.31	339.83	0.01
SAMBA Holdings, Inc.	59.70	0.23	382.78	0.02
First State Community Bank CC	0.00	0.00	140.95	0.01
Gov Deals	0.00	0.00	27.00	0.00
Warren County Record	76.50	0.29	76.50	0.00
The Tri-County Agency	4,944.00	19.01	66,816.00	2.65
Missouri Employers Mutual	0.00	0.00	17,050.25	0.68
Healthcare (Pre-Tax)	(142.04)	(0.55)	(750.69)	(0.03)
ASI	50.00	0.19	1,166.59	0.05
PFEM IAFF 2665	0.00	0.00	68,486.99	2.71
Mercy Corporate	0.00	0.00	130.00	0.01
Assured Partners	273.80	1.05	88,899.83	3.52
Dunn CPA Firm	0.00	0.00	10,700.00	0.42
Rognan & Associates	1,500.00	5.77	7,500.00	0.30
Warren County Record	0.00	0.00	40.00	0.00
QuickBooks Payroll Service	44.00	0.17	220.00	0.01
First State Community Bank CC	0.00	0.00	6,880.90	0.27
Hammond and Shinners	1,000.00	3.84	4,333.00	0.17
Sam's Club	0.00	0.00	50.00	0.00
Warrenton Area Chamber	0.00	0.00	100.00	0.00
St. Charles County Emergency S	0.00	0.00	1,250.00	0.05
NASASP	0.00	0.00	190.00	0.01
Credit Card Processing Fees	18.06	0.07	39.53	0.00
Fire Safety Inc	0.00	0.00	258.00	0.01
First State Community Bank CC	331.71	1.28	1,180.99	0.05
LaRue Pest Control	0.00	0.00	190.00	0.01
Perfect Cut Lawn	1,415.00	5.44	2,475.00	0.10
Loomis Bros. Equip	0.00	0.00	432.03	0.02
Chic Lumber & Hardware	102.81	0.40	268.40	0.01
B&B-HVAC	189.00	0.73	1,394.25	0.06
Heggemann Plumbing	0.00	0.00	220.00	0.01
Cummins Sales and Service	0.00	0.00	697.39	0.03
Leo M Ellebracht Company	0.00	0.00	1,175.00	0.05
Truck Centers	0.00	0.00	533.27	0.02
Warrenton Tire & Muffler Cente	1,944.08	7.47	5,836.56	0.23
Double J Auto Parts	150.44	0.58	367.67	0.01
NAPA Auto & Truck	30.98	0.12	102.94	0.00
First State Community Bank CC	2,020.88	7.77	4,455.27	0.18
Sentinel Emergency Solutions	37,642.60	144.73	39,948.41	1.58
O'Reilly Auto Parts	0.00	0.00	98.24	0.00
Gastorf Chevrolet	300.00	1.15	300.00	0.01
NFPA	0.00	0.00	225.00	0.01
University of Missouri-Columbi	150.00	0.58	420.00	0.02
First State Community Bank CC	0.00	0.00	125.00	0.00
Lauren Herrmann	0.00	0.00	150.00	0.01
Trident Rescue LLC	0.00	0.00	1,480.00	0.06
CMC Rescue, Inc.	0.00	0.00	2,950.00	0.12
First State Community Bank CC	0.00	0.00	64.57	0.00
Leon Uniform	685.50	2.64	1,338.50	0.05
Witmer Public Safety	389.00	1.50	2,231.31	0.09
Galls, LLC	0.00	0.00	1,505.69	0.06
STL Shirt Co., LLC	3,781.50	14.54	4,335.00	0.17
Leo M Ellebracht Company	0.00	0.00	965.00	0.04

Warrenton FPD - General Fund
Statement of Revenues and Expenditures - Modified Cash Basis
For the Five Months Ending May 31, 2026

	Current Month		Year to Date	
Sentinel Emergency Solutions	0.00	0.00	405.00	0.02
Uniform Reimbursement	455.25	1.75	1,245.75	0.05
Bound Tree Medical	559.96	2.15	2,133.64	0.08
First State Community Bank CC	112.54	0.43	155.61	0.01
Royal Papers	0.00	0.00	1,049.41	0.04
Primo Brands	51.95	0.20	382.34	0.02
The Flag Loft	575.32	2.21	575.32	0.02
Interface Security Systems	179.49	0.69	544.74	0.02
Ameren Missouri	420.67	1.62	1,728.00	0.07
MFA Oil & Propane	0.00	0.00	5,285.96	0.21
Ameren Missouri	568.27	2.18	3,575.10	0.14
MFA Oil & Propane	0.00	0.00	4,165.42	0.17
Cuivre River Electric	88.63	0.34	519.72	0.02
MFA Oil & Propane	0.00	0.00	2,142.12	0.08
Ameren Missouri	44.60	0.17	228.84	0.01
Brightspeed	160.08	0.62	901.36	0.04
First Net	295.92	1.14	1,479.60	0.06
First State Community Bank CC	273.21	1.05	1,366.30	0.05
Gateway Fiber	100.00	0.38	400.00	0.02
Grace Hauling, Inc.	383.49	1.47	1,660.71	0.07
City of Warrenton	52.85	0.20	257.31	0.01
City of Warrenton	125.58	0.48	643.93	0.03
Montgomery County Water Distri	53.00	0.20	265.00	0.01
Total Expenditures	276,867.40	1,064.50	1,320,434.53	52.34
Excess Revenue over (under) Expend	$ (250,858.19)	(964.50)	$ 1,202,493.78	47.66

Warrenton FPD - General Fund
Statement of Revenues and Expenditures - Modified Cash Basis
For the Five Months Ending May 31, 2026

	Current Month Curent Year	Current Month Previous Year	Year to Date Current Year	Year to Date Previous Year
Revenues				
Tax Collection Revenue	$ 18,510.36	$ 14,749.57	$ 2,453,665.83	$ 1,491,938.75
Interest Income	292.83	616.64	1,660.21	638.29
Miscellaneous Revenue	1,000.00	0.00	3,038.55	570.61
Permit Fees	6,206.02	3,361.44	13,659.92	44,609.78
Grants	0.00	0.00	50,903.80	12,483.27
Total Revenues	26,009.21	18,727.65	2,522,928.31	1,550,240.70
Cost of Sales				
Total Cost of Sales	0.00	0.00	0.00	0.00
Gross Profit	26,009.21	18,727.65	2,522,928.31	1,550,240.70
Expenditures				
Salaries	152,168.60	57,521.74	567,154.19	319,040.79
Salaries - OT	10,278.15	7,078.93	92,900.24	59,555.00
Election Expenses	(695.18)	2,625.33	7,264.21	15,753.39
Interest Expense	0.00	0.00	3,383.18	4,812.51
Payroll Taxes	12,419.46	4,801.62	50,452.92	28,190.74
Information Technology	339.74	490.76	2,491.25	3,697.55
Office Supplies	59.47	(36.98)	409.53	441.19
Photocopier Support	212.98	204.68	1,324.96	936.06
Postage & Mail Support	124.80	0.00	432.11	316.16
Web Site	34.95	34.95	174.75	139.80
Internet Access	323.34	333.48	1,617.30	1,666.48
IT Support	237.01	10.99	4,294.96	350.84
Communication Expenses	0.00	0.00	908.44	282.60
Vehicle Payments	0.00	0.00	10,000.00	5,000.00
Building Payments	0.00	0.00	0.00	10,899.95
Retirement Plan - Pension	37,169.56	0.00	187,212.87	82,400.19
Gasoline and Oil	2,736.19	1,547.61	9,849.32	7,781.83
Background Checks/MVR	59.70	74.67	382.78	393.35
Membership Appreciation	0.00	0.00	140.95	0.00
Advertising & Public Relations	76.50	0.00	103.50	0.00
Insurance - General	4,944.00	5,616.00	83,866.25	77,337.60
Insurance - Employee	181.76	28,196.42	157,932.72	81,248.27
Audit of Accounts	0.00	0.00	10,700.00	9,100.00
Operating Expenses	2,544.00	2,642.54	20,563.90	9,464.96
Credit Card Processing	18.06	(30.29)	39.53	13.95
Building Maintenance	2,038.52	25,469.46	6,418.67	6,649.17
Equipment&Vehicle Maintenance	42,088.98	1,616.19	53,514.75	17,667.60
Fire Prevention and Education	0.00	11.09	225.00	1,922.87
Training and Education	150.00	261.00	5,125.00	978.63
Uniforms	5,311.25	1,700.66	12,090.82	5,852.59
Supplies - EMS	559.96	939.41	2,133.64	939.41
Supplies - Support Facility	739.81	120.81	2,162.68	767.67
Alarm Monitoring	179.49	173.43	544.74	535.38
Gas/Electric	1,077.57	1,628.47	17,416.32	22,132.64
Storage Building/Hangar	44.60	31.91	228.84	206.01
Telephone	829.21	813.83	4,147.26	4,485.18
Waste Disposal	383.49	266.14	1,660.71	1,346.94
Water/Sewer	231.43	246.18	1,166.24	1,214.38
Total Expenditures	276,867.40	144,391.03	1,320,434.53	783,521.68

See Accountant's Compilation Report - Modified Cash Basis

Warrenton FPD - General Fund
Statement of Revenues and Expenditures - Modified Cash Basis
For the Five Months Ending May 31, 2026

	Current Month Curent Year	Current Month Previous Year	Year to Date Current Year	Year to Date Previous Year
Excess of Revenue over (under) Expend	$ (250,858.19)	$ (125,663.38)	$ 1,202,493.78	$ 766,719.02

Warrenton FPD - General Fund
Statement of Revenues and Expenditures - Modified Cash Basis
For the Five Months Ending May 31, 2026

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
Revenues				
Lincoln County Tax Revenue	$ 89.12	$ 122.54	$ 20,695.67	$ 13,653.94
Warren County Tax Revenue	18,421.24	14,627.03	2,421,665.04	1,478,284.81
TIF Tax Revenue	0.00	0.00	11,305.12	0.00
FSCB (8505)-Money Market	291.46	156.82	1,653.35	868.25
FSCB (8661)-Cap Expend. Int.	0.17	0.17	0.82	0.81
UMB - 2016 Net Gain/Loss	1.20	459.65	6.04	2,340.94
UMB - CD Net Gain/Loss	0.00	0.00	0.00	(2,571.71)
Report Fee	0.00	0.00	15.00	30.00
Cost Recovery	0.00	0.00	1,270.80	0.00
Credit Card Rebate	0.00	0.00	92.75	73.89
MFA Patronage Credit	0.00	0.00	0.00	224.72
Sale of Assets	0.00	0.00	360.00	0.00
Donations	1,000.00	0.00	1,000.00	142.00
Basement Rental	0.00	0.00	300.00	100.00
Permit Fees - Deposits	6,006.02	1,580.04	10,723.92	41,469.93
Permit Fees - CC	200.00	1,781.40	2,936.00	3,139.85
Grant in Lieu of Taxes	0.00	0.00	50,903.80	8,992.27
Grant Money	0.00	0.00	0.00	3,491.00
Total Revenues	26,009.21	18,727.65	2,522,928.31	1,550,240.70
Cost of Sales				
Total Cost of Sales	0.00	0.00	0.00	0.00
Gross Profit	26,009.21	18,727.65	2,522,928.31	1,550,240.70
Expenditures				
Salaries - Fire Fighter	47,882.20	27,038.26	231,057.18	146,315.29
Salaries - Office Manager	4,616.00	3,780.80	25,080.00	20,794.40
Salaries - Captain	21,564.00	16,485.76	118,602.00	92,979.04
Salaries - Fire Chief	9,230.76	7,329.40	50,024.42	40,311.70
Salaries - Fire Marshal	4,230.80	2,887.52	22,668.00	15,881.36
Salaries - Holiday Pay	0.00	0.00	4,500.00	2,600.00
Salaries - Out of Class	1,501.44	0.00	2,988.48	159.00
Salaries - District Board	533.33	0.00	3,583.31	0.00
Salaries - Additional Staffing	62,610.07	0.00	108,650.80	0.00
Salaries - Addtnl Overtime	0.00	6,674.84	67,532.73	54,226.62
Salaries - Appt Mnt Overtime	534.27	404.09	8,924.75	5,328.38
Salaries - Add. Staff. OT	9,743.88	0.00	16,442.76	0.00
Lincoln Co Clerk	0.00	0.00	602.42	699.68
Warren County Treasurer	(695.18)	0.00	6,711.79	9,853.10
Warren County Record	0.00	0.00	0.00	594.13
First State Community Bank CC	0.00	625.33	0.00	3,295.99
Summit Digital Solutions	0.00	2,000.00	0.00	2,000.00
Election Expenses Reimbursemen	0.00	0.00	(50.00)	(689.51)
Interest Expense	0.00	0.00	3,383.18	4,812.51
Social Security - Employer	10,065.44	3,891.50	40,889.95	22,847.39
Medicare - Employer	2,354.02	910.12	9,562.97	5,343.35
NWO IT Services	0.00	225.02	900.08	2,546.41
First State Community Bank CC	339.74	265.74	1,591.17	1,151.14
First State Community Bank CC	0.00	(104.42)	125.74	230.80
ODP Business Solutions	59.47	67.44	139.05	210.39
Office Supplies Reimbursement	0.00	0.00	144.74	0.00
Great America Financial	212.98	204.68	1,324.96	936.06

Warrenton FPD - General Fund
Statement of Revenues and Expenditures - Modified Cash Basis
For the Five Months Ending May 31, 2026

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
First State Community Bank CC	124.80	0.00	159.05	141.39
USPS	0.00	0.00	78.00	0.00
Goin' Postal	0.00	0.00	195.06	174.77
First State Community Bank CC	34.95	34.95	174.75	139.80
Gateway Fiber	323.34	333.48	1,617.30	1,666.48
First State Community Bank CC	11.99	10.99	69.94	350.84
Summit Digital Solutions	0.00	0.00	4,000.00	0.00
NWO IT Services	225.02	0.00	225.02	0.00
A&W Communications	0.00	0.00	0.00	282.60
First State Community Bank CC	0.00	0.00	908.44	0.00
Lake St. Louis Fire Protection	0.00	0.00	10,000.00	5,000.00
UMB Bank, N.A.	0.00	0.00	0.00	10,899.95
MO LAGERS - Fire	37,169.56	0.00	187,212.87	82,400.19
WEX	2,396.36	1,547.61	9,319.22	7,680.41
First State Community Bank CC	0.00	0.00	82.41	101.42
NAPA Auto & Truck	0.00	0.00	107.86	0.00
Gateway Truck & Refrigation	339.83	0.00	339.83	0.00
SAMBA Holdings, Inc.	59.70	74.67	382.78	393.35
First State Community Bank CC	0.00	0.00	140.95	0.00
Gov Deals	0.00	0.00	27.00	0.00
Warren County Record	76.50	0.00	76.50	0.00
The Tri-County Agency	4,944.00	5,616.00	66,816.00	61,190.00
Missouri Employers Mutual	0.00	0.00	17,050.25	13,054.75
GSB	0.00	0.00	0.00	3,092.85
Healthcare (Pre-Tax)	(142.04)	(1,834.46)	(750.69)	(10,089.53)
ASI	50.00	479.14	1,166.59	3,473.56
PFEM IAFF 2665	0.00	27,858.01	68,486.99	79,801.71
HealthComp	0.00	1,693.73	0.00	7,997.53
Mercy Corporate	0.00	0.00	130.00	65.00
Assured Partners	273.80	0.00	88,899.83	0.00
Spinner & Company, P.C.	0.00	0.00	0.00	9,100.00
Dunn CPA Firm	0.00	0.00	10,700.00	0.00
Rognan & Associates	1,500.00	1,000.00	7,500.00	5,000.00
Warren County Record	0.00	0.00	40.00	0.00
QuickBooks Payroll Service	44.00	44.00	220.00	220.00
First State Community Bank CC	0.00	430.54	6,880.90	1,073.96
Hammond and Shinners	1,000.00	148.00	4,333.00	851.00
Sam's Club	0.00	0.00	50.00	50.00
Warrenton Area Chamber	0.00	0.00	100.00	0.00
SCCESA	0.00	0.00	0.00	1,250.00
Nationwide	0.00	1,020.00	0.00	1,020.00
St. Charles County Emergency S	0.00	0.00	1,250.00	0.00
NASASP	0.00	0.00	190.00	0.00
Credit Card Processing Fees	18.06	(30.29)	39.53	13.95
Fire Safety Inc	0.00	0.00	258.00	0.00
First State Community Bank CC	331.71	348.35	1,180.99	666.96
LaRue Pest Control	0.00	190.00	190.00	380.00
Schraer-HVAC	0.00	99.00	0.00	99.00
Perfect Cut Lawn	1,415.00	2,145.00	2,475.00	2,145.00
Loomis Bros. Equip	0.00	0.00	432.03	250.00
Chic Lumber & Hardware	102.81	0.00	268.40	34.46
Oakley Pro Products	0.00	0.00	0.00	1,382.05
Freedom Restoration	0.00	31,050.77	0.00	62,050.77
ServPro	0.00	1,005.97	0.00	1,005.97
B&B-HVAC	189.00	0.00	1,394.25	0.00
Heggemann Plumbing	0.00	0.00	220.00	0.00
Building Maintenance Reimburse	0.00	(9,369.63)	0.00	(61,365.04)
Cummins Sales and Service	0.00	0.00	697.39	4,678.43

Warrenton FPD - General Fund
Statement of Revenues and Expenditures - Modified Cash Basis
For the Five Months Ending May 31, 2026

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
Gateway Truck & Refrigeration	0.00	0.00	0.00	98.17
Leo M Ellebracht Company	0.00	365.00	1,175.00	365.00
Skyline Diesel Repair & Towing	0.00	0.00	0.00	1,775.00
Truck Centers	0.00	0.00	533.27	0.00
Warrenton Tire & Muffler Cente	1,944.08	28.00	5,836.56	871.56
Double J Auto Parts	150.44	65.07	367.67	965.01
NAPA Auto & Truck	30.98	89.98	102.94	328.96
First State Community Bank CC	2,020.88	149.63	4,455.27	4,063.19
Sentinel Emergency Solutions	37,642.60	668.51	39,948.41	2,667.89
Jeff Dunn	0.00	0.00	0.00	1,505.27
Chic Lumber & Hardware	0.00	0.00	0.00	53.56
O'Reilly Auto Parts	0.00	0.00	98.24	14.32
Fastenal	0.00	0.00	0.00	31.24
Scott Determann	0.00	250.00	0.00	250.00
Gastorf Chevrolet	300.00	0.00	300.00	0.00
ODP Business Solutions LLC	0.00	11.09	0.00	35.39
NFPA	0.00	0.00	225.00	1,777.50
First State Community Bank CC	0.00	0.00	0.00	109.98
University of Missouri-Columbi	150.00	0.00	420.00	0.00
First State Community Bank CC	0.00	261.00	125.00	437.43
Lauren Herrmann	0.00	0.00	150.00	41.20
Pike Lincoln Tech	0.00	0.00	0.00	500.00
Trident Rescue LLC	0.00	0.00	1,480.00	0.00
CMC Rescue, Inc.	0.00	0.00	2,950.00	0.00
First State Community Bank CC	0.00	111.22	64.57	554.64
Leon Uniform	685.50	1,589.44	1,338.50	2,255.42
Witmer Public Safety	389.00	0.00	2,231.31	0.00
Galls, LLC	0.00	0.00	1,505.69	357.99
STL Shirt Co., LLC	3,781.50	0.00	4,335.00	2,291.75
Leo M Ellebracht Company	0.00	0.00	965.00	0.00
Bound Tree Medical	0.00	0.00	0.00	392.79
Sentinel Emergency Solutions	0.00	0.00	405.00	0.00
Uniform Reimbursement	455.25	0.00	1,245.75	0.00
Bound Tree Medical	559.96	871.93	2,133.64	871.93
EMS Supplies Reimbursement	0.00	67.48	0.00	67.48
Walmart Community BRC	0.00	68.66	0.00	145.24
First State Community Bank CC	112.54	0.00	155.61	39.99
Absopure Water	0.00	52.15	0.00	318.70
Royal Papers	0.00	0.00	1,049.41	0.00
Double J Auto Parts	0.00	0.00	0.00	57.23
Fastenal	0.00	0.00	0.00	206.51
Primo Brands	51.95	0.00	382.34	0.00
The Flag Loft	575.32	0.00	575.32	0.00
Interface Security Systems	179.49	173.43	544.74	535.38
Ameren Missouri	420.67	243.93	1,728.00	1,239.87
MFA Oil & Propane	0.00	777.74	5,285.96	9,744.71
Ameren Missouri	568.27	500.15	3,575.10	3,294.36
MFA Oil & Propane	0.00	0.00	4,165.42	4,668.06
Cuivre River Electric	88.63	106.65	519.72	3,185.64
MFA Oil & Propane	0.00	0.00	2,142.12	0.00
Ameren Missouri	44.60	31.91	228.84	206.01
Brightspeed	160.08	166.47	901.36	748.10
First Net	295.92	274.33	1,479.60	1,871.53
First State Community Bank CC	273.21	273.03	1,366.30	1,365.55
Gateway Fiber	100.00	100.00	400.00	500.00
Grace Hauling, Inc.	383.49	266.14	1,660.71	1,346.94
City of Warrenton	52.85	50.15	257.31	246.42
City of Warrenton	125.58	143.03	643.93	702.96

Warrenton FPD - General Fund
Statement of Revenues and Expenditures - Modified Cash Basis
For the Five Months Ending May 31, 2026

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
Montgomery County Water Distri	53.00	53.00	265.00	265.00
Total Expenditures	276,867.40	144,391.03	1,320,434.53	783,521.68
Excess Revenue over (under) Expend	$ (250,858.19)	$ (125,663.38)	$ 1,202,493.78	$ 766,719.02

Warrenton FPD - General Fund
Statement of Revenues and Expenditures - Modified Cash Basis
For the Five Months Ending May 31, 2026

	Current Month		Year to Date	
Revenues				
Tax Collection Revenue	$ 18,510.36	71.17	$ 2,453,665.83	97.25
Interest Income	292.83	1.13	1,660.21	0.07
Miscellaneous Revenue	1,000.00	3.84	3,038.55	0.12
Permit Fees	6,206.02	23.86	13,659.92	0.54
Grants	0.00	0.00	50,903.80	2.02
Total Revenues	26,009.21	100.00	2,522,928.31	100.00
Cost of Sales				
Total Cost of Sales	0.00	0.00	0.00	0.00
Gross Profit	26,009.21	100.00	2,522,928.31	100.00
Expenditures				
Salaries - Fire Fighter	47,882.20	184.10	231,057.18	9.16
Salaries - Office Manager	4,616.00	17.75	25,080.00	0.99
Salaries - Captain	21,564.00	82.91	118,602.00	4.70
Salaries - Fire Chief	9,230.76	35.49	50,024.42	1.98
Salaries - Fire Marshal	4,230.80	16.27	22,668.00	0.90
Salaries - Holiday Pay	0.00	0.00	4,500.00	0.18
Salaries - Out of Class	1,501.44	5.77	2,988.48	0.12
Salaries - District Board	533.33	2.05	3,583.31	0.14
Salaries - Additional Staffing	62,610.07	240.72	108,650.80	4.31
Total - Salaries	152,168.60	585.06	567,154.19	22.48
Salaries - Addtnl Overtime	0.00	0.00	67,532.73	2.68
Salaries - Appt Mnt Overtime	534.27	2.05	8,924.75	0.35
Salaries - Add. Staff. OT	9,743.88	37.46	16,442.76	0.65
Total - Salaries - OT	10,278.15	39.52	92,900.24	3.68
Lincoln Co Clerk	0.00	0.00	602.42	0.02
Warren County Treasurer	(695.18)	(2.67)	6,711.79	0.27
Election Expenses Reimbursemen	0.00	0.00	(50.00)	0.00
Total - Election Expenses	(695.18)	(2.67)	7,264.21	0.29
Interest Expense	0.00	0.00	3,383.18	0.13
Total - Interest Expense	0.00	0.00	3,383.18	0.13
Social Security - Employer	10,065.44	38.70	40,889.95	1.62
Medicare - Employer	2,354.02	9.05	9,562.97	0.38
Total - Payroll Taxes	12,419.46	47.75	50,452.92	2.00
NWO IT Services	0.00	0.00	900.08	0.04
First State Community Bank CC	339.74	1.31	1,591.17	0.06
Total - Information Technology	339.74	1.31	2,491.25	0.10
First State Community Bank CC	0.00	0.00	125.74	0.00
ODP Business Solutions	59.47	0.23	139.05	0.01
Office Supplies Reimbursement	0.00	0.00	144.74	0.01
Total - Office Supplies	59.47	0.23	409.53	0.02
Great America Financial	212.98	0.82	1,324.96	0.05
Total - Photocopier Support	212.98	0.82	1,324.96	0.05
First State Community Bank CC	124.80	0.48	159.05	0.01
USPS	0.00	0.00	78.00	0.00

Warrenton FPD - General Fund
Statement of Revenues and Expenditures - Modified Cash Basis
For the Five Months Ending May 31, 2026

	Current Month		Year to Date	
Goin' Postal	0.00	0.00	195.06	0.01
Total - Postage & Mail Support	124.80	0.48	432.11	0.02
Total - Sattelite TV	0.00	0.00	0.00	0.00
First State Community Bank CC	34.95	0.13	174.75	0.01
Total - Web Site	34.95	0.13	174.75	0.01
Gateway Fiber	323.34	1.24	1,617.30	0.06
Total - Internet Access	323.34	1.24	1,617.30	0.06
First State Community Bank CC	11.99	0.05	69.94	0.00
Summit Digital Solutions	0.00	0.00	4,000.00	0.16
NWO IT Services	225.02	0.87	225.02	0.01
Total - IT Support	237.01	0.91	4,294.96	0.17
First State Community Bank CC	0.00	0.00	908.44	0.04
Total - Communication Expenses	0.00	0.00	908.44	0.04
Lake St. Louis Fire Protection	0.00	0.00	10,000.00	0.40
Total - Vehicle Payments	0.00	0.00	10,000.00	0.40
Total - Building Payments	0.00	0.00	0.00	0.00
Total - PPE/Gear	0.00	0.00	0.00	0.00
MO LAGERS - Fire	37,169.56	142.91	187,212.87	7.42
Total - Retirement Plan - Pension	37,169.56	142.91	187,212.87	7.42
WEX	2,396.36	9.21	9,319.22	0.37
First State Community Bank CC	0.00	0.00	82.41	0.00
NAPA Auto & Truck	0.00	0.00	107.86	0.00
Gateway Truck & Refrigation	339.83	1.31	339.83	0.01
Total - Gasoline and Oil	2,736.19	10.52	9,849.32	0.39
Total - Equipment Purchases	0.00	0.00	0.00	0.00
SAMBA Holdings, Inc.	59.70	0.23	382.78	0.02
Total - Background Checks/MVR	59.70	0.23	382.78	0.02
Total - Food at Incidents	0.00	0.00	0.00	0.00
First State Community Bank CC	0.00	0.00	140.95	0.01
Total - Membership Appreciation	0.00	0.00	140.95	0.01
Gov Deals	0.00	0.00	27.00	0.00
Warren County Record	76.50	0.29	76.50	0.00
Total - Advertising & Public Relations	76.50	0.29	103.50	0.00
The Tri-County Agency	4,944.00	19.01	66,816.00	2.65
Missouri Employers Mutual	0.00	0.00	17,050.25	0.68
Total - Insurance - General	4,944.00	19.01	83,866.25	3.32
Healthcare (Pre-Tax)	(142.04)	(0.55)	(750.69)	(0.03)
ASI	50.00	0.19	1,166.59	0.05
PFEM IAFF 2665	0.00	0.00	68,486.99	2.71
Mercy Corporate	0.00	0.00	130.00	0.01
Assured Partners	273.80	1.05	88,899.83	3.52
Total - Insurance - Employee	181.76	0.70	157,932.72	6.26

Warrenton FPD - General Fund
Statement of Revenues and Expenditures - Modified Cash Basis
For the Five Months Ending May 31, 2026

	Current Month		Year to Date	
Total - Operating Expenses	0.00	0.00	0.00	0.00
Dunn CPA Firm	0.00	0.00	10,700.00	0.42
Total - Audit of Accounts	0.00	0.00	10,700.00	0.42
Rognan & Associates	1,500.00	5.77	7,500.00	0.30
Warren County Record	0.00	0.00	40.00	0.00
QuickBooks Payroll Service	44.00	0.17	220.00	0.01
First State Community Bank CC	0.00	0.00	6,880.90	0.27
Hammond and Shinners	1,000.00	3.84	4,333.00	0.17
Sam's Club	0.00	0.00	50.00	0.00
Warrenton Area Chamber	0.00	0.00	100.00	0.00
St. Charles County Emergency S	0.00	0.00	1,250.00	0.05
NASASP	0.00	0.00	190.00	0.01
Total - Operating Expenses	2,544.00	9.78	20,563.90	0.82
Credit Card Processing Fees	18.06	0.07	39.53	0.00
Total - Credit Card Processing	18.06	0.07	39.53	0.00
Fire Safety Inc	0.00	0.00	258.00	0.01
First State Community Bank CC	331.71	1.28	1,180.99	0.05
LaRue Pest Control	0.00	0.00	190.00	0.01
Perfect Cut Lawn	1,415.00	5.44	2,475.00	0.10
Loomis Bros. Equip	0.00	0.00	432.03	0.02
Chic Lumber & Hardware	102.81	0.40	268.40	0.01
B&B-HVAC	189.00	0.73	1,394.25	0.06
Heggemann Plumbing	0.00	0.00	220.00	0.01
Total - Building Maintenance	2,038.52	7.84	6,418.67	0.25
Cummins Sales and Service	0.00	0.00	697.39	0.03
Leo M Ellebracht Company	0.00	0.00	1,175.00	0.05
Truck Centers	0.00	0.00	533.27	0.02
Warrenton Tire & Muffler Cente	1,944.08	7.47	5,836.56	0.23
Double J Auto Parts	150.44	0.58	367.67	0.01
NAPA Auto & Truck	30.98	0.12	102.94	0.00
First State Community Bank CC	2,020.88	7.77	4,455.27	0.18
Sentinel Emergency Solutions	37,642.60	144.73	39,948.41	1.58
O'Reilly Auto Parts	0.00	0.00	98.24	0.00
Gastorf Chevrolet	300.00	1.15	300.00	0.01
Total - Equipment & Vehicle Maintenan	42,088.98	161.82	53,514.75	2.12
NFPA	0.00	0.00	225.00	0.01
Total - Fire Prevention and Education	0.00	0.00	225.00	0.01
University of Missouri-Columbi	150.00	0.58	420.00	0.02
First State Community Bank CC	0.00	0.00	125.00	0.00
Lauren Herrmann	0.00	0.00	150.00	0.01
Trident Rescue LLC	0.00	0.00	1,480.00	0.06
CMC Rescue, Inc.	0.00	0.00	2,950.00	0.12
Total - Training and Education	150.00	0.58	5,125.00	0.20
First State Community Bank CC	0.00	0.00	64.57	0.00
Leon Uniform	685.50	2.64	1,338.50	0.05
Witmer Public Safety	389.00	1.50	2,231.31	0.09
Galls, LLC	0.00	0.00	1,505.69	0.06
STL Shirt Co., LLC	3,781.50	14.54	4,335.00	0.17
Leo M Ellebracht Company	0.00	0.00	965.00	0.04
Sentinel Emergency Solutions	0.00	0.00	405.00	0.02

Warrenton FPD - General Fund
Statement of Revenues and Expenditures - Modified Cash Basis
For the Five Months Ending May 31, 2026

	Current Month		Year to Date	
Uniform Reimbursement	455.25	1.75	1,245.75	0.05
Total - Uniform Expenses	5,311.25	20.42	12,090.82	0.48
Bound Tree Medical	559.96	2.15	2,133.64	0.08
Total - EMS Supplies	559.96	2.15	2,133.64	0.08
First State Community Bank CC	112.54	0.43	155.61	0.01
Royal Papers	0.00	0.00	1,049.41	0.04
Primo Brands	51.95	0.20	382.34	0.02
The Flag Loft	575.32	2.21	575.32	0.02
Total - Supplies - Support Facility	739.81	2.84	2,162.68	0.09
Interface Security Systems	179.49	0.69	544.74	0.02
Total - Alarm Monitoring	179.49	0.69	544.74	0.02
Ameren Missouri	420.67	1.62	1,728.00	0.07
Total - Station #1 - Electric	420.67	1.62	1,728.00	0.07
MFA Oil & Propane	0.00	0.00	5,285.96	0.21
Total - Station #1 - Gas	0.00	0.00	5,285.96	0.21
Ameren Missouri	568.27	2.18	3,575.10	0.14
Total - Station #2 - Electric	568.27	2.18	3,575.10	0.14
MFA Oil & Propane	0.00	0.00	4,165.42	0.17
Total - Station #2 - Gas	0.00	0.00	4,165.42	0.17
Cuivre River Electric	88.63	0.34	519.72	0.02
Total - Station #3 - Electric	88.63	0.34	519.72	0.02
MFA Oil & Propane	0.00	0.00	2,142.12	0.08
Total - Station #3 - Gas	0.00	0.00	2,142.12	0.08
Ameren Missouri	44.60	0.17	228.84	0.01
Total - Storage Building/Hanger	44.60	0.17	228.84	0.01
Brightspeed	160.08	0.62	901.36	0.04
First Net	295.92	1.14	1,479.60	0.06
First State Community Bank CC	273.21	1.05	1,366.30	0.05
Gateway Fiber	100.00	0.38	400.00	0.02
Total - Telephone	829.21	3.19	4,147.26	0.16
Grace Hauling, Inc.	383.49	1.47	1,660.71	0.07
Total - Waste Disposal	383.49	1.47	1,660.71	0.07
City of Warrenton	52.85	0.20	257.31	0.01
Total - Station #1 Water/Sewer	52.85	0.20	257.31	0.01
City of Warrenton	125.58	0.48	643.93	0.03
Total - Station #2 Water/Sewer	125.58	0.48	643.93	0.03
Montgomery County Water Distri	53.00	0.20	265.00	0.01
Total - Station #3 Water/Sewer	53.00	0.20	265.00	0.01
Total Expenditures	276,867.40	1,064.50	1,320,434.53	52.34
Excess Revenue over (under) Expenditur	$ (250,858.19)	(964.50)	$ 1,202,493.78	47.66

See Accountant's Compilation Report - Modified Cash Basis

Warrenton FPD - General Fund
Statement of Revenues and Expenditures - Modified Cash Basis
For the Five Months Ending May 31, 2026

	This Year Current Month	Last Year Current Month	This Year Year to Date	Last Year Year to Date
Revenues				
Tax Collection Revenue	$ 18,510.36	14,749.57	$ 2,453,665.83	1,491,938.75
Interest Income	292.83	616.64	1,660.21	638.29
Miscellaneous Revenue	1,000.00	0.00	3,038.55	570.61
Permit Fees	6,206.02	3,361.44	13,659.92	44,609.78
Grants	0.00	0.00	50,903.80	12,483.27
Total Revenues	26,009.21	18,727.65	2,522,928.31	1,550,240.70
Cost of Sales				
Total Cost of Sales	0.00	0.00	0.00	0.00
Gross Profit	26,009.21	18,727.65	2,522,928.31	1,550,240.70
Expenditures				
Salaries - Fire Fighter	47,882.20	27,038.26	231,057.18	146,315.29
Salaries - Office Manager	4,616.00	3,780.80	25,080.00	20,794.40
Salaries - Captain	21,564.00	16,485.76	118,602.00	92,979.04
Salaries - Fire Chief	9,230.76	7,329.40	50,024.42	40,311.70
Salaries - Fire Marshal	4,230.80	2,887.52	22,668.00	15,881.36
Salaries - Holiday Pay	0.00	0.00	4,500.00	2,600.00
Salaries - Out of Class	1,501.44	0.00	2,988.48	159.00
Salaries - District Board	533.33	0.00	3,583.31	0.00
Salaries - Additional Staffing	62,610.07	0.00	108,650.80	0.00
Total - Salaries	152,168.60	57,521.74	567,154.19	319,040.79
Salaries - Addtnl Overtime	0.00	6,674.84	67,532.73	54,226.62
Salaries - Appt Mnt Overtime	534.27	404.09	8,924.75	5,328.38
Salaries - Add. Staff. OT	9,743.88	0.00	16,442.76	0.00
Total - Salaries - OT	10,278.15	7,078.93	92,900.24	59,555.00
Lincoln Co Clerk	0.00	0.00	602.42	699.68
Warren County Treasurer	(695.18)	0.00	6,711.79	9,853.10
Warren County Record	0.00	0.00	0.00	594.13
First State Community Bank CC	0.00	625.33	0.00	3,295.99
Summit Digital Solutions	0.00	2,000.00	0.00	2,000.00
Election Expenses Reimbursemen	0.00	0.00	(50.00)	(689.51)
Total - Election Expenses	(695.18)	2,625.33	7,264.21	15,753.39
Interest Expense	0.00	0.00	3,383.18	4,812.51
Total - Interest Expense	0.00	0.00	3,383.18	4,812.51
Social Security - Employer	10,065.44	3,891.50	40,889.95	22,847.39
Medicare - Employer	2,354.02	910.12	9,562.97	5,343.35
Total - Payroll Taxes	12,419.46	4,801.62	50,452.92	28,190.74
NWO IT Services	0.00	225.02	900.08	2,546.41
First State Community Bank CC	339.74	265.74	1,591.17	1,151.14
Total - Information Technology	339.74	490.76	2,491.25	3,697.55
First State Community Bank CC	0.00	(104.42)	125.74	230.80
ODP Business Solutions	59.47	67.44	139.05	210.39
Office Supplies Reimbursement	0.00	0.00	144.74	0.00
Total - Office Supplies	59.47	(36.98)	409.53	441.19
Great America Financial	212.98	204.68	1,324.96	936.06

Warrenton FPD - General Fund
Statement of Revenues and Expenditures - Modified Cash Basis
For the Five Months Ending May 31, 2026

	This Year Current Month	Last Year Current Month	This Year Year to Date	Last Year Year to Date
Total - Photocopier Support	212.98	204.68	1,324.96	936.06
First State Community Bank CC	124.80	0.00	159.05	141.39
USPS	0.00	0.00	78.00	0.00
Goin' Postal	0.00	0.00	195.06	174.77
Total - Postage & Mail Support	124.80	0.00	432.11	316.16
Total - Sattelite TV	0.00	0.00	0.00	0.00
First State Community Bank CC	34.95	34.95	174.75	139.80
Total - Web Site	34.95	34.95	174.75	139.80
Gateway Fiber	323.34	333.48	1,617.30	1,666.48
Total - Internet Access	323.34	333.48	1,617.30	1,666.48
First State Community Bank CC	11.99	10.99	69.94	350.84
Summit Digital Solutions	0.00	0.00	4,000.00	0.00
NWO IT Services	225.02	0.00	225.02	0.00
Total - IT Support	237.01	10.99	4,294.96	350.84
A&W Communications	0.00	0.00	0.00	282.60
First State Community Bank CC	0.00	0.00	908.44	0.00
Total - Communication Expenses	0.00	0.00	908.44	282.60
Lake St. Louis Fire Protection	0.00	0.00	10,000.00	5,000.00
Total - Vehicle Payments	0.00	0.00	10,000.00	5,000.00
UMB Bank, N.A.	0.00	0.00	0.00	10,899.95
Total - Building Payments	0.00	0.00	0.00	10,899.95
Total - PPE/Gear	0.00	0.00	0.00	0.00
MO LAGERS - Fire	37,169.56	0.00	187,212.87	82,400.19
Total - Retirement Plan - Pension	37,169.56	0.00	187,212.87	82,400.19
WEX	2,396.36	1,547.61	9,319.22	7,680.41
First State Community Bank CC	0.00	0.00	82.41	101.42
NAPA Auto & Truck	0.00	0.00	107.86	0.00
Gateway Truck & Refrigation	339.83	0.00	339.83	0.00
Total - Gasoline and Oil	2,736.19	1,547.61	9,849.32	7,781.83
Total - Equipment Purchases	0.00	0.00	0.00	0.00
SAMBA Holdings, Inc.	59.70	74.67	382.78	393.35
Total - Background Checks/MVR	59.70	74.67	382.78	393.35
Total - Food at Incidents	0.00	0.00	0.00	0.00
First State Community Bank CC	0.00	0.00	140.95	0.00
Total - Membership Appreciation	0.00	0.00	140.95	0.00
Gov Deals	0.00	0.00	27.00	0.00
Warren County Record	76.50	0.00	76.50	0.00
Total - Advertising & Public Relations	76.50	0.00	103.50	0.00
The Tri-County Agency	4,944.00	5,616.00	66,816.00	61,190.00
Missouri Employers Mutual	0.00	0.00	17,050.25	13,054.75
GSB	0.00	0.00	0.00	3,092.85

Warrenton FPD - General Fund
Statement of Revenues and Expenditures - Modified Cash Basis
For the Five Months Ending May 31, 2026

	This Year Current Month	Last Year Current Month	This Year Year to Date	Last Year Year to Date
Total - Insurance - General	4,944.00	5,616.00	83,866.25	77,337.60
Healthcare (Pre-Tax)	(142.04)	(1,834.46)	(750.69)	(10,089.53)
ASI	50.00	479.14	1,166.59	3,473.56
PFEM IAFF 2665	0.00	27,858.01	68,486.99	79,801.71
HealthComp	0.00	1,693.73	0.00	7,997.53
Mercy Corporate	0.00	0.00	130.00	65.00
Assured Partners	273.80	0.00	88,899.83	0.00
Total - Insurance - Employee	181.76	28,196.42	157,932.72	81,248.27
Total - Operating Expenses	0.00	0.00	0.00	0.00
Spinner & Company, P.C.	0.00	0.00	0.00	9,100.00
Dunn CPA Firm	0.00	0.00	10,700.00	0.00
Total - Audit of Accounts	0.00	0.00	10,700.00	9,100.00
Rognan & Associates	1,500.00	1,000.00	7,500.00	5,000.00
Warren County Record	0.00	0.00	40.00	0.00
QuickBooks Payroll Service	44.00	44.00	220.00	220.00
First State Community Bank CC	0.00	430.54	6,880.90	1,073.96
Hammond and Shinners	1,000.00	148.00	4,333.00	851.00
Sam's Club	0.00	0.00	50.00	50.00
Warrenton Area Chamber	0.00	0.00	100.00	0.00
SCCESA	0.00	0.00	0.00	1,250.00
Nationwide	0.00	1,020.00	0.00	1,020.00
St. Charles County Emergency S	0.00	0.00	1,250.00	0.00
NASASP	0.00	0.00	190.00	0.00
Total - Operating Expenses	2,544.00	2,642.54	20,563.90	9,464.96
Credit Card Processing Fees	18.06	(30.29)	39.53	13.95
Total - Credit Card Processing	18.06	(30.29)	39.53	13.95
Fire Safety Inc	0.00	0.00	258.00	0.00
First State Community Bank CC	331.71	348.35	1,180.99	666.96
LaRue Pest Control	0.00	190.00	190.00	380.00
Schraer-HVAC	0.00	99.00	0.00	99.00
Perfect Cut Lawn	1,415.00	2,145.00	2,475.00	2,145.00
Loomis Bros. Equip	0.00	0.00	432.03	250.00
Chic Lumber & Hardware	102.81	0.00	268.40	34.46
Oakley Pro Products	0.00	0.00	0.00	1,382.05
Freedom Restoration	0.00	31,050.77	0.00	62,050.77
ServPro	0.00	1,005.97	0.00	1,005.97
B&B-HVAC	189.00	0.00	1,394.25	0.00
Heggemann Plumbing	0.00	0.00	220.00	0.00
Building Maintenance Reimburse	0.00	(9,369.63)	0.00	(61,365.04)
Total - Building Maintenance	2,038.52	25,469.46	6,418.67	6,649.17
Cummins Sales and Service	0.00	0.00	697.39	4,678.43
Gateway Truck & Refrigeration	0.00	0.00	0.00	98.17
Leo M Ellebracht Company	0.00	365.00	1,175.00	365.00
Skyline Diesel Repair & Towing	0.00	0.00	0.00	1,775.00
Truck Centers	0.00	0.00	533.27	0.00
Warrenton Tire & Muffler Cente	1,944.08	28.00	5,836.56	871.56
Double J Auto Parts	150.44	65.07	367.67	965.01
NAPA Auto & Truck	30.98	89.98	102.94	328.96
First State Community Bank CC	2,020.88	149.63	4,455.27	4,063.19
Sentinel Emergency Solutions	37,642.60	668.51	39,948.41	2,667.89
Jeff Dunn	0.00	0.00	0.00	1,505.27

Warrenton FPD - General Fund
Statement of Revenues and Expenditures - Modified Cash Basis
For the Five Months Ending May 31, 2026

	This Year Current Month	Last Year Current Month	This Year Year to Date	Last Year Year to Date
Chic Lumber & Hardware	0.00	0.00	0.00	53.56
O'Reilly Auto Parts	0.00	0.00	98.24	14.32
Fastenal	0.00	0.00	0.00	31.24
Scott Determann	0.00	250.00	0.00	250.00
Gastorf Chevrolet	300.00	0.00	300.00	0.00
Total - Equipment & Vehicle Maintenan	42,088.98	1,616.19	53,514.75	17,667.60
ODP Business Solutions LLC	0.00	11.09	0.00	35.39
NFPA	0.00	0.00	225.00	1,777.50
First State Community Bank CC	0.00	0.00	0.00	109.98
Total - Fire Prevention and Education	0.00	11.09	225.00	1,922.87
University of Missouri-Columbi	150.00	0.00	420.00	0.00
First State Community Bank CC	0.00	261.00	125.00	437.43
Lauren Herrmann	0.00	0.00	150.00	41.20
Pike Lincoln Tech	0.00	0.00	0.00	500.00
Trident Rescue LLC	0.00	0.00	1,480.00	0.00
CMC Rescue, Inc.	0.00	0.00	2,950.00	0.00
Total - Training and Education	150.00	261.00	5,125.00	978.63
First State Community Bank CC	0.00	111.22	64.57	554.64
Leon Uniform	685.50	1,589.44	1,338.50	2,255.42
Witmer Public Safety	389.00	0.00	2,231.31	0.00
Galls, LLC	0.00	0.00	1,505.69	357.99
STL Shirt Co., LLC	3,781.50	0.00	4,335.00	2,291.75
Leo M Ellebracht Company	0.00	0.00	965.00	0.00
Bound Tree Medical	0.00	0.00	0.00	392.79
Sentinel Emergency Solutions	0.00	0.00	405.00	0.00
Uniform Reimbursement	455.25	0.00	1,245.75	0.00
Total - Uniform Expenses	5,311.25	1,700.66	12,090.82	5,852.59
Bound Tree Medical	559.96	871.93	2,133.64	871.93
EMS Supplies Reimbursement	0.00	67.48	0.00	67.48
Total - EMS Supplies	559.96	939.41	2,133.64	939.41
Walmart Community BRC	0.00	68.66	0.00	145.24
First State Community Bank CC	112.54	0.00	155.61	39.99
Absopure Water	0.00	52.15	0.00	318.70
Royal Papers	0.00	0.00	1,049.41	0.00
Double J Auto Parts	0.00	0.00	0.00	57.23
Fastenal	0.00	0.00	0.00	206.51
Primo Brands	51.95	0.00	382.34	0.00
The Flag Loft	575.32	0.00	575.32	0.00
Total - Supplies - Support Facility	739.81	120.81	2,162.68	767.67
Interface Security Systems	179.49	173.43	544.74	535.38
Total - Alarm Monitoring	179.49	173.43	544.74	535.38
Ameren Missouri	420.67	243.93	1,728.00	1,239.87
Total - Station #1 - Electric	420.67	243.93	1,728.00	1,239.87
MFA Oil & Propane	0.00	777.74	5,285.96	9,744.71
Total - Station #1 - Gas	0.00	777.74	5,285.96	9,744.71
Ameren Missouri	568.27	500.15	3,575.10	3,294.36
Total - Station #2 - Electric	568.27	500.15	3,575.10	3,294.36
MFA Oil & Propane	0.00	0.00	4,165.42	4,668.06

Warrenton FPD - General Fund
Statement of Revenues and Expenditures - Modified Cash Basis
For the Five Months Ending May 31, 2026

	This Year Current Month	Last Year Current Month	This Year Year to Date	Last Year Year to Date
Total - Station #2 - Gas	0.00	0.00	4,165.42	4,668.06
Cuivre River Electric	88.63	106.65	519.72	3,185.64
Total - Station #3 - Electric	88.63	106.65	519.72	3,185.64
MFA Oil & Propane	0.00	0.00	2,142.12	0.00
Total - Station #3 - Gas	0.00	0.00	2,142.12	0.00
Ameren Missouri	44.60	31.91	228.84	206.01
Total - Storage Building/Hanger	44.60	31.91	228.84	206.01
Brightspeed	160.08	166.47	901.36	748.10
First Net	295.92	274.33	1,479.60	1,871.53
First State Community Bank CC	273.21	273.03	1,366.30	1,365.55
Gateway Fiber	100.00	100.00	400.00	500.00
Total - Telephone	829.21	813.83	4,147.26	4,485.18
Grace Hauling, Inc.	383.49	266.14	1,660.71	1,346.94
Total - Waste Disposal	383.49	266.14	1,660.71	1,346.94
City of Warrenton	52.85	50.15	257.31	246.42
Total - Station #1 Water/Sewer	52.85	50.15	257.31	246.42
City of Warrenton	125.58	143.03	643.93	702.96
Total - Station #2 Water/Sewer	125.58	143.03	643.93	702.96
Montgomery County Water Distri	53.00	53.00	265.00	265.00
Total - Station #3 Water/Sewer	53.00	53.00	265.00	265.00
Total Expenditures	276,867.40	144,391.03	1,320,434.53	783,521.68
Excess Revenue over (under) Expenditur	$ (250,858.19)	(125,663.38)	$ 1,202,493.78	766,719.02

Warrenton FPD - Debt Service Fund
Statement of Assets, Liabilities and Fund Balance - Modified Cash Basis
May 31, 2026

ASSETS

Current Assets		
FSCB (0012)-Debt Service	$ 661,459.65	
Total Current Assets		661,459.65
Property and Equipment		
Total Property and Equipment		0.00
Other Assets		
Total Other Assets		0.00
Total Assets		$ 661,459.65

LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE

Current Liabilities		
Due To Capital Projects	$ 300.00	
Total Current Liabilities		300.00
Deferred Inflows of Resources		
Total Deferred Inflows of Resources		0.00
Total Liabilities		300.00
Fund Balance		
Fund Balance-Unreserved	86,204.42	
Excess Revenue over (under) Ex	574,955.23	
Total Fund Balance		661,159.65
Total Liab., Def. Inflows & Fund Balance		$ 661,459.65

Warrenton FPD - Debt Service Fund
Statement of Revenues and Expenditures - Modified Cash Basis
For the Five Months Ending May 31, 2026

	Current Month		Year to Date	
Revenues				
Tax Revenue	$ 6,613.68	82.31	$ 867,917.44	99.24
Interest Income	1,421.20	17.69	6,649.74	0.76
Total Revenues	8,034.88	100.00	874,567.18	100.00
Cost of Sales				
Total Cost of Sales	0.00	0.00	0.00	0.00
Gross Profit	8,034.88	100.00	874,567.18	100.00
Expenditures				
Bond Payments	0.00	0.00	299,611.95	34.26
Total Expenditures	0.00	0.00	299,611.95	34.26
Excess of Revenue over (under) Expend	$ 8,034.88	100.00	$ 574,955.23	65.74

Warrenton FPD - Debt Service Fund
Statement of Revenues and Expenditures - Modified Cash Basis
For the Five Months Ending May 31, 2026

	Current Month		Year to Date	
Revenues				
Tax Revenue-Current	$ 6,613.68	82.31	$ 867,917.44	99.24
FSCB (0012)-Debt Service	1,421.20	17.69	6,649.74	0.76
Total Revenues	8,034.88	100.00	874,567.18	100.00
Cost of Sales				
Total Cost of Sales	0.00	0.00	0.00	0.00
Gross Profit	8,034.88	100.00	874,567.18	100.00
Expenditures				
BOND INTEREST	0.00	0.00	299,611.95	34.26
Total Expenditures	0.00	0.00	299,611.95	34.26
Excess Revenue over (under) Expend	$ 8,034.88	100.00	$ 574,955.23	65.74

Warrenton FPD - Debt Service Fund
Statement of Revenues and Expenditures - Modified Cash Basis
For the Five Months Ending May 31, 2026

	Current Month Curent Year	Current Month Previous Year	Year to Date Current Year	Year to Date Previous Year
Revenues				
Tax Revenue	$ 6,613.68	$ 0.00	$ 867,917.44	$ 0.00
Interest Income	1,421.20	0.00	6,649.74	0.00
Total Revenues	8,034.88	0.00	874,567.18	0.00
Cost of Sales				
Total Cost of Sales	0.00	0.00	0.00	0.00
Gross Profit	8,034.88	0.00	874,567.18	0.00
Expenditures				
Bond Payments	0.00	0.00	299,611.95	0.00
Total Expenditures	0.00	0.00	299,611.95	0.00
Excess of Revenue over (under) Expend	$ 8,034.88	$ 0.00	$ 574,955.23	$ 0.00

Warrenton FPD - Debt Service Fund
Statement of Revenues and Expenditures - Modified Cash Basis
For the Five Months Ending May 31, 2026

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
Revenues				
Tax Revenue-Current	$ 6,613.68	$ 0.00	$ 867,917.44	$ 0.00
FSCB (0012)-Debt Service	1,421.20	0.00	6,649.74	0.00
Total Revenues	8,034.88	0.00	874,567.18	0.00
Cost of Sales				
Total Cost of Sales	0.00	0.00	0.00	0.00
Gross Profit	8,034.88	0.00	874,567.18	0.00
Expenditures				
BOND INTEREST	0.00	0.00	299,611.95	0.00
Total Expenditures	0.00	0.00	299,611.95	0.00
Excess Revenue over (under) Expend	$ 8,034.88	$ 0.00	$ 574,955.23	$ 0.00

See Accountant's Compilation Report - Modified Cash Basis

Warrenton FPD - Capital Projects Fund
Statement of Assets, Liabilities and Fund Balance - Modified Cash Basis
May 31, 2026

ASSETS

Current Assets			
FCSB (0004)-Bond 2025	$	674,933.19	
Stifel Cap Mgmt-Bond Account		8,854,489.82	
Due From Debt Service		300.00	
Total Current Assets			9,529,723.01
Property and Equipment			
Total Property and Equipment			0.00
Other Assets			
Total Other Assets			0.00
Total Assets			$ 9,529,723.01

LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE

Current Liabilities			
Total Current Liabilities			0.00
Deferred Inflows of Resources			
Total Deferred Inflows of Resources			0.00
Total Liabilities			0.00
Fund Balance			
Fund Balance-Unreserved	$	9,651,092.06	
Excess Revenue over (under) Ex		(121,369.05)	
Total Fund Balance			9,529,723.01
Total Liab., Def. Inflows & Fund Balance			$ 9,529,723.01

Warrenton FPD - Capital Projects Fund
Statement of Revenues and Expenditures - Modified Cash Basis
For the Five Months Ending May 31, 2026

	Current Month		Year to Date	
Revenues				
Interest Income	$ 23,238.46	100.00	$ 124,861.97	100.00
Total Revenues	23,238.46	100.00	124,861.97	100.00
Cost of Sales				
Total Cost of Sales	0.00	0.00	0.00	0.00
Gross Profit	23,238.46	100.00	124,861.97	100.00
Expenditures				
Building Improvements	6,782.09	29.18	55,858.71	44.74
Building Planning	14,671.28	63.13	66,853.30	53.54
Vehicles	0.00	0.00	116,318.23	93.16
Equipment Expense	3,381.48	14.55	7,190.78	5.76
Professional Fees	10.00	0.04	10.00	0.01
Total Expenditures	24,844.85	106.91	246,231.02	197.20
Excess of Revenue over (under) Expend	$ (1,606.39)	(6.91)	$ (121,369.05)	(97.20)

Warrenton FPD - Capital Projects Fund
Statement of Revenues and Expenditures - Modified Cash Basis
For the Five Months Ending May 31, 2026

	Current Month		Year to Date	
Revenues				
Stifel Cap Mgmt-Bond Interest	$ 15,743.69	67.75	$ 90,345.41	72.36
Stifel Cap Mgmt-Bond Activity	6,857.79	29.51	30,697.81	24.59
FSCB (0004)-2025 Bond Interest	636.98	2.74	3,818.75	3.06
Total Revenues	23,238.46	100.00	124,861.97	100.00
Cost of Sales				
Total Cost of Sales	0.00	0.00	0.00	0.00
Gross Profit	23,238.46	100.00	124,861.97	100.00
Expenditures				
B&B Heating & Cooling	6,782.09	29.18	6,782.09	5.43
DreamsSeats LLC	0.00	0.00	3,353.00	2.69
Troy Flooring Center	0.00	0.00	5,874.39	4.70
Leftovers Furniture	0.00	0.00	6,848.81	5.49
Warren County Electric	0.00	0.00	27,340.00	21.90
MO Vocational Enterprises	0.00	0.00	3,984.00	3.19
Reimbursement	0.00	0.00	1,200.00	0.96
First Community Bank CC	0.00	0.00	476.42	0.38
Arch Images	14,671.28	63.13	66,853.30	53.54
Sentinel Emergency Solutions	0.00	0.00	48,403.52	38.77
Trident Rescue LLC	0.00	0.00	6,719.30	5.38
Motorola Solutions, Inc.	0.00	0.00	7,071.41	5.66
Don Brown Chevrolet	0.00	0.00	54,124.00	43.35
First Community Bank CC	0.00	0.00	3,809.30	3.05
Nu Way Wentzville	3,381.48	14.55	3,381.48	2.71
Stifel Capital Management	10.00	0.04	10.00	0.01
Total Expenditures	24,844.85	106.91	246,231.02	197.20
Excess Revenue over (under) Expend	$ (1,606.39)	(6.91)	$ (121,369.05)	(97.20)

See Accountant's Compilation Report - Modified Cash Basis

Warrenton FPD - Capital Projects Fund
Statement of Revenues and Expenditures - Modified Cash Basis
For the Five Months Ending May 31, 2026

	Current Month Curent Year	Current Month Previous Year	Year to Date Current Year	Year to Date Previous Year
Revenues				
Interest Income	$ 23,238.46	$ 0.00	$ 124,861.97	$ 0.00
Total Revenues	23,238.46	0.00	124,861.97	0.00
Cost of Sales				
Total Cost of Sales	0.00	0.00	0.00	0.00
Gross Profit	23,238.46	0.00	124,861.97	0.00
Expenditures				
Building Improvements	6,782.09	0.00	55,858.71	0.00
Building Planning	14,671.28	0.00	66,853.30	0.00
Vehicles	0.00	0.00	116,318.23	0.00
Equipment Expense	3,381.48	0.00	7,190.78	0.00
Professional Fees	10.00	0.00	10.00	0.00
Total Expenditures	24,844.85	0.00	246,231.02	0.00
Excess of Revenue over (under) Expend	$ (1,606.39)	$ 0.00	$ (121,369.05)	$ 0.00

Warrenton FPD - Capital Projects Fund
Statement of Revenues and Expenditures - Modified Cash Basis
For the Five Months Ending May 31, 2026

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
Revenues				
Stifel Cap Mgmt-Bond Interest	$ 15,743.69	$ 0.00	$ 90,345.41	$ 0.00
Stifel Cap Mgmt-Bond Activity	6,857.79	0.00	30,697.81	0.00
FSCB (0004)-2025 Bond Interest	636.98	0.00	3,818.75	0.00
Total Revenues	23,238.46	0.00	124,861.97	0.00
Cost of Sales				
Total Cost of Sales	0.00	0.00	0.00	0.00
Gross Profit	23,238.46	0.00	124,861.97	0.00
Expenditures				
B&B Heating & Cooling	6,782.09	0.00	6,782.09	0.00
DreamsSeats LLC	0.00	0.00	3,353.00	0.00
Troy Flooring Center	0.00	0.00	5,874.39	0.00
Leftovers Furniture	0.00	0.00	6,848.81	0.00
Warren County Electric	0.00	0.00	27,340.00	0.00
MO Vocational Enterprises	0.00	0.00	3,984.00	0.00
Reimbursement	0.00	0.00	1,200.00	0.00
First Community Bank CC	0.00	0.00	476.42	0.00
Arch Images	14,671.28	0.00	66,853.30	0.00
Sentinel Emergency Solutions	0.00	0.00	48,403.52	0.00
Trident Rescue LLC	0.00	0.00	6,719.30	0.00
Motorola Solutions, Inc.	0.00	0.00	7,071.41	0.00
Don Brown Chevrolet	0.00	0.00	54,124.00	0.00
First Community Bank CC	0.00	0.00	3,809.30	0.00
Nu Way Wentzville	3,381.48	0.00	3,381.48	0.00
Stifel Capital Management	10.00	0.00	10.00	0.00
Total Expenditures	24,844.85	0.00	246,231.02	0.00
Excess Revenue over (under) Expend	$ (1,606.39)	$ 0.00	$ (121,369.05)	$ 0.00