Warrenton
Fire Protection District

Financial Statements
~
June 30, 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 June 30, 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
July 15, 2026

WARRENTON FIRE PROTECTION DISTRICT
MONTHLY FINANCIAL STATEMENT ANALYSIS

JUNE 30, 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**	**58.13**	**8.13**
July	58.30		
August	66.60		
September	75.00		
October	83.30		
November	91.60		
December	**100.00**		
$220,460	**1%**	**$27,117**	**$220,460**

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

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	JUNE 30, 2026 ACTUAL Y-T-D	FY 2026 BUDGET	OVER (UNDER) BUDGET	% OF BUDGET	JUNE 30, 2025 ACTUAL Y-T-D	DIFFERENCES 2026 - 2025 $ OVER (UNDER)	DIFFERENCES 2026 - 2025 % OVER (UNDER)
GENERAL FUND							
PAGE 3							
REVENUES							
Tax collection revenue, net	$2,469,457	$2,834,000	($364,543)	87.14%	$1,501,367	$968,090	64.48%
Fire Marshal permits	15,960	100,000	(84,040)	15.96%	48,392	(32,432)	-67.02%
Interest	1,888	6,000	(4,112)	31.47%	1,232	656	53.25%
Miscellaneous revenue, net	3,038	45,000	(41,962)	6.75%	732	2,306	315.03%
Sales Tax	0	0	0		0	0	
Grants	50,904	86,000	(35,096)	59.19%	12,483	38,421	307.79%
TOTAL REVENUES	$2,541,247	$3,071,000	($529,753)	82.75%	$1,564,206	$977,041	62.46%
EXPENDITURES							
Advertising & public relations	$104	$500	($396)	20.80%	$49	$55	112.24%
Building maintenance (stations)	13,529	38,000	(24,471)	35.60%	10,336	3,193	30.89%
Communication expenses - radios/sprint phones	980	2,000	(1,020)	49.00%	283	697	246.29%
Dues, subscriptions and memberships	3,564	21,617	(18,053)	16.49%	6,362	(2,798)	-43.98%
Election expenses	7,081	0	7,081		16,048	(8,967)	-55.88%
Equipment & vehicle maintenance	66,730	66,000	730	101.11%	20,314	46,416	228.49%
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	13,203	22,000	(8,797)	60.01%	8,982	4,221	46.99%
Health & Wellness - Physicals	0	10,000	(10,000)	0.00%	0	0	
Insurance - employee	184,088	295,000	(110,912)	62.40%	82,953	101,135	121.92%
Insurance - general	104,670	153,000	(48,330)	68.41%	96,967	7,703	7.94%
Lease/debt Payments - buildings - vehicles	10,000	10,000	0	100.00%	15,900	(5,900)	-37.11%
Office supplies	15,734	55,400	(39,666)	28.40%	8,850	6,884	77.79%
Payroll taxes	62,522	80,000	(17,478)	78.15%	33,508	29,014	86.59%
Professional fees	35,916	57,350	(21,434)	62.63%	19,555	16,361	83.67%
Retirement Plan - Pension	187,213	276,000	(88,787)	67.83%	99,306	87,907	88.52%
Salaries	711,434	1,427,695	(716,261)	49.83%	377,163	334,271	88.63%
Salaries - OT	106,486	70,000	36,486	152.12%	73,218	33,268	45.44%
Supplies - support facility	2,927	1,800	1,127	162.61%	1,450	1,477	101.86%
Supplies - EMS	2,287	3,500	(1,213)	65.34%	939	1,348	143.56%
Training and education	5,413	27,000	(21,587)	20.05%	979	4,434	452.91%
Uniforms - includes honor guard	10,562	18,000	(7,438)	58.68%	8,466	2,096	24.76%
PPE/Gear	3,535	8,000	(4,465)	44.19%	1,304	2,231	171.09%
Utilities	28,178	60,700	(32,522)	46.42%	32,205	(4,027)	-12.50%
TOTAL EXPENDITURES	$1,576,381	$2,711,687	($1,135,306)	58.13%	$917,060	$659,321	71.90%
REVENUES OVER EXPENDITURES (EXPENDITURES OVER REVENUES)	$964,866	$359,313	$605,553	268.53%	$647,146	$317,720	49.10%
USE OF DISTRICT RESERVES	$0	$0	$0		$0	$0	$0
REVENUES OVER EXPENDITURES (EXPENDITURES OVER REVENUES)	$964,866	$359,313	$605,553		$647,146	$317,720	

WARRENTON FIRE PROTECTION DISTRICT

MONTHLY FINANCIAL STATEMENT ANALYSIS

	1	2	3	4	5	6	JUNE 30, 2026 7
PAGE 4	JUNE 30, 2026 ACTUAL Y-T-D	FY 2026 BUDGET	OVER (UNDER) BUDGET	% OF BUDGET	JUNE 30, 2025 ACTUAL Y-T-D	DIFFERENCES 2026 - 2025 $ OVER (UNDER)	DIFFERENCES 2026 - 2025 % OVER (UNDER)
REVENUES:							
Income from Taxes							
Lincoln County	$21,073	$28,000	($6,927)	75.26%	$13,907	$7,166	51.53%
Warren County	2,437,079	2,800,000	(362,921)	87.04%	1,487,460	949,619	63.84%
TIF Income	11,305	6,000	5,305	188.42%	0	11,305	
Total income from taxes	$2,469,457	$2,834,000	($364,543)	87.14%	$1,501,367	$968,090	64.48%
Miscellaneous income							
Basement rental	$300	$0	$300		$200	$100	50.00%
Donations	1,000	0	1,000		142	858	604.23%
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	1,888	6,000	(4,112)	31.47%	1,232	656	53.25%
Other income	0	0	0		0	0	
Permit fees	15,960	100,000	(84,040)	15.96%	48,392	(32,432)	-67.02%
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		390	(283)	-72.56%
Uniform reimbursement	0	0	0		0	0	
Services	0	0	0		0	0	
Total miscellaneous income	$71,790	$237,000	($165,210)	30.29%	$62,839	$8,951	14.24%
TOTAL REVENUES	$2,541,247	$3,071,000	($529,753)	82.75%	$1,564,206	$977,041	62.46%

WARRENTON FIRE PROTECTION DISTRICT

MONTHLY FINANCIAL STATEMENT ANALYSIS

	1	2	3	4	5	6	JUNE 30, 2026 7
	JUNE 30, 2026 ACTUAL Y-T-D	FY 2026 BUDGET	OVER (UNDER) BUDGET	% OF BUDGET	JUNE 30, 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	7,081	0	7,081		16,048	(8,967)	-55.88%
Legal services	5,333	12,000	(6,667)	44.44%	1,536	3,797	247.20%
Operating expenses	16,437	30,000	(13,563)	54.79%	4,013	12,424	309.59%
Credit card processing	63	350	(287)	18.00%	93	(30)	-32.26%
Interest Payments on Tax Anticipation Loan	3,383	0	3,383		4,813	(1,430)	-29.71%
Total operating expenses	$42,997	$57,350	($14,353)	74.97%	$35,603	$7,394	20.77%
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	
Information technology	3,296	2,000	1,296	164.80%	4,387	(1,091)	-24.87%
Office furniture	0	0	0			0	
Office supplies	410	1,000	(590)	41.00%	469	(59)	-12.58%
Photocopier support	1,538	3,000	(1,462)	51.27%	1,141	397	34.79%
Postage and mail support	452	400	52	113.00%	316	136	43.04%
Satellite TV	0	4,000	(4,000)	0.00%		0	
Web site	210	1,000	(790)	21.00%	175	35	20.00%
Internet access	1,941	5,000	(3,059)	38.82%	2,000	(59)	-2.95%
IT support	7,887	24,000	(16,113)	32.86%	362	7,525	2078.73%
ESO rover	0	0	0			0	
Office equipment/Admin	0	0	0			0	
Total office equipment/Admin	$15,734	$55,400	($39,666)	28.40%	$8,850	$6,884	77.79%
Professional dues & subscriptions							
FFAM	$0	$350	($350)	0.00%		$0	
MAFPD	0	200	(200)	0.00%		0	
Rotary club	1,300	600	700	216.67%		1,300	
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	$2,930	$3,117	($187)	94.00%	$1,473	$1,457	98.91%

WARRENTON FIRE PROTECTION DISTRICT

MONTHLY FINANCIAL STATEMENT ANALYSIS

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	JUNE 30, 2026 ACTUAL Y-T-D	FY 2026 BUDGET	OVER (UNDER) BUDGET	% OF BUDGET	JUNE 30, 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	2,216	5,000	(2,784)	44.32%	1,510	706	46.75%
Station 1 - Gas	5,286	10,000	(4,714)	52.86% ✓	9,745	(4,459)	-45.76%
Station 2 - Electric	4,270	10,000	(5,730)	42.70%	3,862	408	10.56%
Station 2 - Gas	4,165	10,000	(5,835)	41.65%	6,382	(2,217)	-34.74%
Station 3 - Electric	604	1,500	(896)	40.27%	729	(125)	-17.15%
Station 3 - Gas	2,142	2,500	(358)	85.68% ✓	1,232	910	73.86%
Storage building/hangar	273	1,000	(727)	27.30%	238	35	14.71%
Telephone	5,232	10,000	(4,768)	52.32% ✓	4,920	312	6.34%
Waste disposal	2,052	4,500	(2,448)	45.60%	1,612	440	27.30%
Station 1 - Water/Sewer	327	700	(373)	46.71%	300	27	9.00%
Station 2 - Water/Sewer	748	1,700	(952)	44.00%	822	(74)	-9.00%
Station 3 - Sewer	318	800	(482)	39.75%	318	0	0.00%
Total Utilities	$28,178	$60,700	($32,522)	46.42%	$32,205	($4,027)	-12.50%
Buildings & Grounds							
Janitorial supplies	$1,348	$3,000	($1,652)	44.93%	$795	$553	69.56%
Fire systems testing	258	4,000	(3,742)	6.45%	0	258	
Station 1 - general maintenance	3,974	5,000	(1,026)	79.48% ✓	552	3,422	619.93%
Station 2 - general maintenance	2,934	5,000	(2,066)	58.68% ✓	3,088	(154)	-4.99%
Station 3 - general maintenance	377	1,500	(1,123)	25.13%	367	10	2.72%
Storage building/hangar	0	500	(500)	0.00%		0	
General maintenance - other	288	0	288 ✓		0	288	
Lawn maintenance	4,135	15,000	(10,865)	27.57%	4,220	(85)	-2.01%
Pest control	190	1,000	(810)	19.00%	380	(190)	-50.00%
Snow removal	0	3,000	(3,000)	0.00%	934	(934)	-100.00%
Buildings & grounds - other	25	0	25			25	
Station equipment	0	0	0			0	
Total Buildings & Grounds	$13,529	$38,000	($24,471)	35.60%	$10,336	$3,193	30.89%
Communications							
Mobile/base radios	$0	$0	$0			$0	
Equipment repairs - pagers	25	0	25			25	
Equipment repairs - portable radios	0	0	0			0	
Equipment repairs - batteries	955	0	955 ✓		283	672	237.46%
Equipment repairs - other	0	2,000	(2,000)	0.00%		0	
New purchase - pagers	0	0	0			0	
New purchase - other equipment	0	0	0			0	
FCC Licensing	0	0	0			0	
Total Communications	$980	$2,000	($1,020)	49.00%	$283	$697	246.29%
Education & Training							
In-house training - new recruit	$0	$0	$0			$0	
In-house training - other	0	0	0			0	
Professional development - MUFRTI SFS	0	0	0			0	
Professional development - MUFRTI WFS	0	5,000	(5,000)	0.00%		0	
Professional development - Tech rescue classes	0	0	0			0	
Professional development - other	5,413	20,000	(14,587)	27.07%	979	4,434	452.91%
Education & training - other	0	0	0			0	
Professional development - EVT training	0	2,000	(2,000)	0.00%		0	
IFSTA Manuals	0	0	0			0	
Travel expenses	0	0	0			0	
Total Education & Training	$5,413	$27,000	($21,587)	20.05%	$979	$4,434	452.91%

WARRENTON FIRE PROTECTION DISTRICT

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	JUNE 30, 2026 ACTUAL Y-T-D	FY 2026 BUDGET	OVER (UNDER) BUDGET	% OF BUDGET	JUNE 30, 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	
Apparatus equipment - tech rescue equip	893	0	893		0	893	
Apparatus equipment - light bar 1424	0	0	0			0	
Apparatus equipment - class A foam	0	0	0			0	
Apparatus equipment - other	0	0	0			0	
Fuel	13,203	22,000	(8,797)	60.01%	8,982	4,221	46.99%
General maintenance - 1400	42	0	42		1,435	(1,393)	-97.07%
General maintenance - 1409	361	0	361		87	274	314.94%
General maintenance - 1413	405	0	405		2,008	(1,603)	-79.83%
General maintenance - 1414	13,561	0	13,561		65	13,496	20763.08%
General maintenance - 1418	0	0	0		178	(178)	-100.00%
General maintenance - 1419	81	0	81			81	
General maintenance - 1422	0	0	0		0	0	
General maintenance - 1423	1,018	0	1,018		40	978	2445.00%
General maintenance - 1424	41,627	0	41,627		9,478	32,149	339.20%
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	1,448	0	1,448		835	613	73.41%
Breathing Air Compressor	0	0	0			0	
Haz-Mat 3	0	0	0			0	
SCBAs	2,405	0	2,405			2,405	
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%	4,471	(4,471)	-100.00%
Shop supplies	238	750	(512)	31.73%	401	(163)	-40.65%
Equipment & maintenance - other	3,862	0	3,862			3,862	
Total Equipment & Maintenance	$80,826	$88,000	($7,174)	91.85%	$29,296	$51,530	175.89%
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	
Fire Code Organizations - NFPA code subscription	0	1,600	(1,600)	0.00%	1,378	(1,378)	-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	
Fire prevention	0	0	0			0	
Fire prevention - open house	0	0	0			0	
Fire prevention - printing/advertisements	0	0	0			0	
Fire prevention - fire prevention week	0	4,000	(4,000)	0.00%		0	
Total Fire Prevention	$225	$8,625	($8,400)	2.61%	$1,923	($1,698)	-88.30%
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

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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	18,366	21,000	(2,634)	87.46%	19,293	(927)	-4.80%
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	33,932	80,000	(46,068)	42.42%	32,684	1,248	3.82%
Inland marine	943	3,000	(2,057)	31.43%	1,081	(138)	-12.77%
LOSAP program	0	0	0			0	
Total Insurance	$104,670	$153,000	($48,330)	68.41%	$96,967	$7,703	7.94%
Long-range planning election costs	$0	$0	$0		$0	$0	
Memberships							
Background checks/MVR	$476	$1,000	($524)	47.60%	$466	$10	2.15%
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		3,935	(3,935)	
Membership appreciation	158	12,000	(11,842)	1.32%	488	(330)	-67.62%
Total memberships	$634	$18,500	($17,866)	3.43%	$4,889	($4,255)	-87.03%
Public relations							
Advertisement	$104	$0	$104		$49	$55	112.24%
Special event supplies	0	0	0		0	0	
Total public relations	$104	$0	$104		$49	$55	112.24%
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	1,864	4,000	(2,136)	46.60%	220	1,644	747.27%
Protective equipment - structural gloves	0	3,000	(3,000)	0.00%	184	(184)	-100.00%
Protective equipment - structural helmets	0	0	0		365	(365)	-100.00%
Protective equipment - structural turnouts	996	0	996		142	854	601.41%
Protective equipment - structural hoods	675	0	675		0	675	
Protective equipment - helmet fronts	0	0	0		0	0	
Total Protective Equipment	$3,535	$8,000	($4,465)	44.19%	$1,304	$2,231	171.09%
Station flags	$857	$1,200	($343)	71.42%	$0	$857	
Uniforms							
Badges	$368	$3,000	($2,632)	12.27%	$95	$273	
Class A dress uniforms	0	0	0		2,031	(2,031)	-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	9,855	14,000	(4,145)	70.39%	5,641	4,214	74.70%
Uncategorized expense	0	0	0		0	0	
Uniforms volunteers	339	1,000	(661)	33.90%	699	(360)	-51.50%
Total Uniforms	$10,562	$18,000	($7,438)	58.68%	$8,466	$2,096	24.76%
EMS Supplies	$2,287	$3,500	($1,213)	65.34%	$939	$1,348	143.56%
Safety - bottled water	$969	$600	$369	161.50%	$170	$799	470.00%
Other committee groups - special events	$0	$0	$0		$0	$0	
Reconciliation discrepancies	$1,101	$0	$1,101		$1,280	($179)	-13.98%

WARRENTON FIRE PROTECTION DISTRICT

MONTHLY FINANCIAL STATEMENT ANALYSIS

	1	2	3	4	5	6	JUNE 30, 2026 7
	JUNE 30, 2026 ACTUAL Y-T-D	FY 2026 BUDGET	OVER (UNDER) BUDGET	% OF BUDGET	JUNE 30, 2025 ACTUAL Y-T-D	DIFFERENCES 2026 - 2025 $ OVER (UNDER)	DIFFERENCES 2026 - 2025 % OVER (UNDER)
GENERAL FUND PAGE 9							
Salaries							
Office Manager	$29,004	$60,000	($30,996)	48.34%	$24,575	$4,429	18.02%
Captains	$140,166	$270,000	($129,834)	51.91% ✓	$109,465	$30,701 ✓	28.05%
Total Captains	$140,166	$270,000	($129,834)	51.91% ✓	$109,465	$30,701 ✓	28.05%
District Board	$4,117	$8,600	($4,483)	47.87%	$0	$4,117	
Firefighters	$339,326	$842,895	($503,569)	40.26%	$239,764	$99,562 ✓	41.52%
Total Firefighters	$339,326	$842,895	($503,569)	40.26%	$239,764	$99,562 ✓	41.52%
Additional Staffing	**$187,130**	**$0**	**$187,130**		**$0**	**$187,130** ✓	
Overtime	$95,351	$70,000	$25,351	136.22% ✓	$66,142	$29,209 ✓	44.16%
Additional Staffing OT	**0**		**0**		**$0**	**0**	
Holiday Pay	5,700	9,200	(3,500)	61.96% ✓	3,200	2,500	78.13%
Out of class	5,991	2,000	3,991	299.55% ✓	159	5,832	3667.92%
Apparatus maintenance	11,135	235,000	(223,865)	4.74%	7,076	4,059	57.36%
Physicals	0	10,000	(10,000)	0.00%	0	0	
Total salaries	$817,920	$1,497,695	($679,775)	54.61% ✓	$450,381	$367,539 ✓	81.61%
Benefits					✓	✓	
Pension	$187,213	$276,000	($88,787)	✓ 67.83%	$99,306	$87,907	88.52%
Health Insurance reimbursement	421	0	421		3,524	(3,103)	-88.05%
Health Insurance	183,667	295,000	(111,333)	62.26% ✓	79,429	104,238 ✓	131.23%
	$371,301	$571,000	($199,699)	65.03%	$182,259	$189,042 ✓	103.72%
Payroll taxes							
SUI	$0	$0	$0		$0	$0	
Employer SS	62,522	80,000	(17,478)	78.15% ✓	33,508	29,014 ✓	86.59%
FUTA	0	0	0		0	0	
Employer Medicare	0	0	0		0	0	
Payroll taxes other	0	0	0		0	0	
	$62,522	$80,000	($17,478)	78.15% ✓	$33,508	$29,014 ✓	86.59%
Payroll expenses - other	$0	$0	$0		$0	$0	
TOTAL PAYROLL RELATED EXPENSES	$1,251,743	$2,148,695	($896,952)	58.26% ✓	$666,148	$585,595 ✓	87.91%

WARRENTON FIRE PROTECTION DISTRICT

MONTHLY FINANCIAL STATEMENT ANALYSIS

	1	2	3	4	5	6	JUNE 30, 2026 7
	JUNE 30, 2026 ACTUAL Y-T-D	FY 2026 BUDGET	OVER (UNDER) BUDGET	% OF BUDGET	JUNE 30, 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	116,597		116,597	✓	0	116,597	✓
TOTAL REVENUES	$116,597	$0	$116,597		$0	$116,597	✓
EXPENDITURES							
Lease Payoff	$0		$0		$0	$0	
Capital Purchases - Buildings, Apparatus, Equipment	257,457		257,457	✓	0	257,457	✓
Professional Fees	0		0		0	0	
	$257,457	$0	$257,457	✓	$0	$257,457	✓
REVENUES OVER EXPENDITURES (EXPENDITURES OVER REVENUES)	($140,860)	$0	($140,860)	✓	$0	($140,860)	✓

WARRENTON FIRE PROTECTION DISTRICT
MONTHLY FINANCIAL STATEMENT ANALYSIS

			JUNE 30, 2026	
	1	2	3	4
	CASH BALANCES	CASH BALANCES	CASH BALANCES	CASH BALANCES
	JUNE 30, 2026	JUNE 30, 2025	2026 - 2025 $	2026 - 2025 %
	ACTUAL Y-T-D	ACTUAL Y-T-D	OVER (UNDER)	OVER (UNDER)
GENERAL FUND				
PAGE 11				
CASH BALANCES:				
FCSB - Payroll account	$0.00	$24,323.62	($24,323.62)	-100.00%
FCSB - Money market account	1,004,732.43	527,905.18	476,827.25	90.32%
FCSB - Capital expenditures	3,937.91	3,935.78	2.13	0.05%
FCSB - Operating account	(3,236.02)	13,306.87	(16,542.89)	-124.32%
UMB - 2016 Reserve account	457.14	152,218.24	(151,761.10)	-99.70%
TOTAL CASH BALANCES	$1,005,891.46	$721,689.69	$284,201.77	39.38%
LESS: REMIANING 2026 BUDGET EXPENSES	($1,135,306)	($878,029)	($257,277.00)	
	$0	$0		
ESTIMATED RESERVE at DECEMBER 31, 2026	($129,414.54)	($156,339.31)	$26,924.77	-17.22%
ESTIMATED RESERVE - % of EXPENSES	-4.77%	-5.77%	0.99%	-17.22%
RESERVE MONTHS	(0.57)	(0.69)	0.12	-17.22%
RESERVE DAYS	(17.75)	(21.45)	3.69	-17.22%

WARRENTON FIRE PROTECTION DISTRICT
MONTHLY FINANCIAL STATEMENT ANALYSIS

EMERGENCY CALLS

	2026 Calls		
	Fire/Other	EMS	TOTAL
Jan	65	93	158
Feb	79	78	157
Mar	95	108	203
Apr	62	94	156
May	54	105	159
Jun	39	72	111
Jul			0
Aug			0
Sep			0
Oct			0
Nov			0
Dec			0
TOTAL	**394**	**550**	**944**
AVG	**66**	**92**	**157**

	DIFFERENCE In Calls		
	Fire	EMS	TOTAL
Jan	↑ 65	↑ 93	↑ 158
Feb	↑ 79	↑ 78	↑ 157
Mar	↑ 95	↑ 108	↑ 203
Apr	↑ 62	↑ 94	↑ 156
May	↑ 54	↑ 105	↑ 159
Jun	↑ 39	↑ 72	↑ 111
Jul			
Aug			
Sep			
Oct			
Nov			
Dec			
TOTAL	↑ **394**	↑ **550**	↑ **944**

Warrenton FPD - General Fund
Statement of Assets, Liabilities and Fund Balance - Modified Cash Basis
June 30, 2026

ASSETS

Current Assets			
FCSB (2594)-Operating Account	$	(3,236.02)	
FSCB (8505)-Money Market		1,004,732.43	
FSCB (8661)-Capital Expendit.		3,937.91	
UMB - 2016 Reserve Account		457.14	
Total Current Assets			1,005,891.46
Property and Equipment			
Total Property and Equipment			0.00
Other Assets			
Total Other Assets			0.00
Total Assets			$ 1,005,891.46

LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE

Current Liabilities			
Payroll Withholdings	$	16,963.60	
Total Current Liabilities			16,963.60
Deferred Inflows of Resources			
Total Deferred Inflows of Resources			0.00
Total Liabilities			16,963.60
Fund Balance			
Fund Balance - Unreserved		23,604.26	
Fund Balance - Restricted, DS		457.14	
Excess Revenue over (under) Ex		964,866.46	
Total Fund Balance			988,927.86
Total Liab., Def. Inflows & Fund Balance			$ 1,005,891.46

Warrenton FPD - General Fund
Statement of Revenues and Expenditures - Modified Cash Basis
For the Six Months Ending June 30, 2026

	Current Month		Year to Date	
Revenues				
Tax Collection Revenue	$ 15,791.20	86.20	$ 2,469,457.03	97.17
Interest Income	228.04	1.24	1,888.25	0.07
Miscellaneous Revenue	0.00	0.00	3,038.55	0.12
Permit Fees	2,300.00	12.56	15,959.92	0.63
Grants	0.00	0.00	50,903.80	2.00
Total Revenues	18,319.24	100.00	2,541,247.55	100.00
Cost of Sales				
Total Cost of Sales	0.00	0.00	0.00	0.00
Gross Profit	18,319.24	100.00	2,541,247.55	100.00
Expenditures				
Salaries	144,280.08	787.59	711,434.27	28.00
Salaries - OT	13,586.06	74.16	106,486.30	4.19
Election Expenses	(183.22)	(1.00)	7,080.99	0.28
Interest Expense	0.00	0.00	3,383.18	0.13
Payroll Taxes	12,069.01	65.88	62,521.93	2.46
Information Technology	804.52	4.39	3,295.77	0.13
Office Supplies	0.00	0.00	409.53	0.02
Photocopier Support	212.98	1.16	1,537.94	0.06
Postage & Mail Support	20.12	0.11	452.23	0.02
Web Site	34.95	0.19	209.70	0.01
Internet Access	323.34	1.77	1,940.64	0.08
IT Support	3,591.99	19.61	7,886.95	0.31
Communication Expenses	71.07	0.39	979.51	0.04
Vehicle Payments	0.00	0.00	10,000.00	0.39
Retirement Plan - Pension	0.00	0.00	187,212.87	7.37
Gasoline and Oil	3,353.81	18.31	13,203.13	0.52
Background Checks/MVR	93.10	0.51	475.88	0.02
Membership Appreciation	16.72	0.09	157.67	0.01
Advertising & Public Relations	0.00	0.00	103.50	0.00
Insurance - General	20,804.20	113.56	104,670.45	4.12
Insurance - Employee	26,154.97	142.77	184,087.69	7.24
Audit of Accounts	0.00	0.00	10,700.00	0.42
Operating Expenses	4,137.92	22.59	24,701.82	0.97
Credit Card Processing	23.34	0.13	62.87	0.00
Building Maintenance	7,070.91	38.60	13,529.01	0.53
Equipment&Vehicle Maintenance	13,142.10	71.74	66,729.96	2.63
Fire Prevention and Education	0.00	0.00	225.00	0.01
Training and Education	287.50	1.57	5,412.50	0.21
Uniforms	2,006.08	10.95	14,096.90	0.55
Supplies - EMS	153.74	0.84	2,287.38	0.09
Supplies - Support Facility	876.92	4.79	2,927.06	0.12
Alarm Monitoring	0.00	0.00	544.74	0.02
Gas/Electric	1,266.94	6.92	18,683.26	0.74
Storage Building/Hangar	44.33	0.24	273.17	0.01
Telephone	1,085.31	5.92	5,232.57	0.21
Waste Disposal	391.25	2.14	2,051.96	0.08
Water/Sewer	226.52	1.24	1,392.76	0.05
Total Expenditures	255,946.56	1,397.15	1,576,381.09	62.03
Excess of Revenue over (under) Expend	$ (237,627.32)	(1,297.15	$ 964,866.46	37.97

See Accountant's Compilation Report - Modified Cash Basis

Warrenton FPD - General Fund
Statement of Revenues and Expenditures - Modified Cash Basis
For the Six Months Ending June 30, 2026

	Current Month		Year to Date	
Revenues				
Lincoln County Tax Revenue	$ 377.66	2.06	$ 21,073.33	0.83
Warren County Tax Revenue	15,413.54	84.14	2,437,078.58	95.90
TIF Tax Revenue	0.00	0.00	11,305.12	0.44
FSCB (8505)-Money Market	226.64	1.24	1,879.99	0.07
FSCB (8661)-Cap Expend. Int.	0.16	0.00	0.98	0.00
UMB - 2016 Net Gain/Loss	1.24	0.01	7.28	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	0.00	0.00	1,000.00	0.04
Basement Rental	0.00	0.00	300.00	0.01
Permit Fees - Deposits	2,300.00	12.56	13,023.92	0.51
Permit Fees - CC	0.00	0.00	2,936.00	0.12
Grant in Lieu of Taxes	0.00	0.00	50,903.80	2.00
Total Revenues	18,319.24	100.00	2,541,247.55	100.00
Cost of Sales				
Total Cost of Sales	0.00	0.00	0.00	0.00
Gross Profit	18,319.24	100.00	2,541,247.55	100.00
Expenditures				
Salaries - Fire Fighter	49,241.98	268.80	280,299.16	11.03
Salaries - Office Manager	4,616.00	25.20	29,696.00	1.17
Salaries - Captain	21,564.00	117.71	140,166.00	5.52
Salaries - Fire Chief	9,230.76	50.39	59,255.18	2.33
Salaries - Fire Marshal	4,230.80	23.09	26,898.80	1.06
Salaries - Holiday Pay	1,200.00	6.55	5,700.00	0.22
Salaries - Out of Class	3,002.88	16.39	5,991.36	0.24
Salaries - District Board	533.33	2.91	4,116.64	0.16
Salaries - Additional Staffing	50,660.33	276.54	159,311.13	6.27
Salaries - Addtnl Overtime	0.00	0.00	67,532.73	2.66
Salaries - Appt Mnt Overtime	2,209.94	12.06	11,134.69	0.44
Salaries - Add. Staff. OT	11,376.12	62.10	27,818.88	1.09
Lincoln Co Clerk	0.00	0.00	602.42	0.02
Warren County Treasurer	0.00	0.00	6,711.79	0.26
Election Expenses Reimbursemen	(183.22)	(1.00)	(233.22)	(0.01)
Interest Expense	0.00	0.00	3,383.18	0.13
Social Security - Employer	9,781.43	53.39	50,671.38	1.99
Medicare - Employer	2,287.58	12.49	11,850.55	0.47
NWO IT Services	225.02	1.23	1,125.10	0.04
First State Community Bank CC	579.50	3.16	2,170.67	0.09
First State Community Bank CC	0.00	0.00	125.74	0.00
ODP Business Solutions	0.00	0.00	139.05	0.01
Office Supplies Reimbursement	0.00	0.00	144.74	0.01
Great America Financial	212.98	1.16	1,537.94	0.06
First State Community Bank CC	0.00	0.00	159.05	0.01
USPS	0.00	0.00	78.00	0.00
Goin' Postal	20.12	0.11	215.18	0.01
First State Community Bank CC	34.95	0.19	209.70	0.01
Gateway Fiber	323.34	1.77	1,940.64	0.08
First State Community Bank CC	11.99	0.07	81.93	0.00
Summit Digital Solutions	1,000.00	5.46	5,000.00	0.20
NWO IT Services	0.00	0.00	225.02	0.01

Warrenton FPD - General Fund
Statement of Revenues and Expenditures - Modified Cash Basis
For the Six Months Ending June 30, 2026

	Current Month		Year to Date	
FeatherShark LLC	2,580.00	14.08	2,580.00	0.10
First State Community Bank CC	71.07	0.39	979.51	0.04
Lake St. Louis Fire Protection	0.00	0.00	10,000.00	0.39
MO LAGERS - Fire	0.00	0.00	187,212.87	7.37
WEX	3,281.21	17.91	12,600.43	0.50
First State Community Bank CC	0.00	0.00	82.41	0.00
NAPA Auto & Truck	72.60	0.40	180.46	0.01
Gateway Truck & Refrigation	0.00	0.00	339.83	0.01
SAMBA Holdings, Inc.	93.10	0.51	475.88	0.02
First State Community Bank CC	16.72	0.09	157.67	0.01
Gov Deals	0.00	0.00	27.00	0.00
Warren County Record	0.00	0.00	76.50	0.00
The Tri-County Agency	933.00	5.09	67,749.00	2.67
Missouri Employers Mutual	16,881.25	92.15	33,931.50	1.34
Glatfelter Insurance Group	2,989.95	16.32	2,989.95	0.12
Healthcare (Pre-Tax)	(142.04)	(0.78)	(892.73)	(0.04)
ASI	0.00	0.00	1,166.59	0.05
PFEM IAFF 2665	25,996.71	141.91	94,483.70	3.72
Mercy Corporate	65.00	0.35	195.00	0.01
Assured Partners	235.30	1.28	89,135.13	3.51
Dunn CPA Firm	0.00	0.00	10,700.00	0.42
Rognan & Associates	1,500.00	8.19	9,000.00	0.35
Warren County Record	0.00	0.00	40.00	0.00
QuickBooks Payroll Service	44.00	0.24	264.00	0.01
First State Community Bank CC	90.42	0.49	6,971.32	0.27
Hammond and Shinners	1,000.00	5.46	5,333.00	0.21
Sam's Club	0.00	0.00	50.00	0.00
TForce Logistics	203.50	1.11	203.50	0.01
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
Rotary Club of Warren County	1,300.00	7.10	1,300.00	0.05
Credit Card Processing Fees	23.34	0.13	62.87	0.00
Fire Safety Inc	0.00	0.00	258.00	0.01
First State Community Bank CC	1,389.04	7.58	2,609.46	0.10
LaRue Pest Control	0.00	0.00	190.00	0.01
Perfect Cut Lawn	1,660.00	9.06	4,135.00	0.16
J.F. Ahern Co.	1,130.94	6.17	1,130.94	0.04
Loomis Bros. Equip	0.00	0.00	432.03	0.02
Chic Lumber & Hardware	140.93	0.77	409.33	0.02
B&B-HVAC	0.00	0.00	1,394.25	0.05
Heggemann Plumbing	2,750.00	15.01	2,970.00	0.12
Cummins Sales and Service	6,039.23	32.97	6,736.62	0.27
Leo M Ellebracht Company	0.00	0.00	1,175.00	0.05
Skyline Diesel Repair & Towing	1,140.00	6.22	1,140.00	0.04
Truck Centers	630.19	3.44	1,163.46	0.05
Warrenton Tire & Muffler Cente	0.00	0.00	5,836.56	0.23
Double J Auto Parts	0.00	0.00	367.67	0.01
NAPA Auto & Truck	0.00	0.00	102.94	0.00
First State Community Bank CC	1,773.56	9.68	6,301.94	0.25
Sentinel Emergency Solutions	1,177.61	6.43	41,126.02	1.62
Jeff Dunn	1,018.33	5.56	1,018.33	0.04
O'Reilly Auto Parts	0.00	0.00	98.24	0.00
Gastorf Chevrolet	0.00	0.00	300.00	0.01
Feld Fire	1,265.00	6.91	1,265.00	0.05
C&S Metalworks LLC	98.18	0.54	98.18	0.00
NFPA	0.00	0.00	225.00	0.01
University of Missouri-Columbi	0.00	0.00	420.00	0.02
First State Community Bank CC	0.00	0.00	125.00	0.00

Warrenton FPD - General Fund
Statement of Revenues and Expenditures - Modified Cash Basis
For the Six Months Ending June 30, 2026

	Current Month		Year to Date	
Lauren Herrmann	0.00	0.00	150.00	0.01
SSM Health	287.50	1.57	287.50	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	0.00	0.00	1,338.50	0.05
Witmer Public Safety	0.00	0.00	2,231.31	0.09
Galls, LLC	0.00	0.00	1,505.69	0.06
STL Shirt Co., LLC	0.00	0.00	4,335.00	0.17
Leo M Ellebracht Company	0.00	0.00	965.00	0.04
Sentinel Emergency Solutions	1,544.00	8.43	1,949.00	0.08
Uniform Reimbursement	462.08	2.52	1,707.83	0.07
Bound Tree Medical	0.00	0.00	2,133.64	0.08
First State Community Bank CC	79.52	0.43	79.52	0.00
EMS Supplies Reimbursement	74.22	0.41	74.22	0.00
First State Community Bank CC	386.23	2.11	429.30	0.02
Royal Papers	130.79	0.71	1,180.20	0.05
Primo Brands	359.90	1.96	742.24	0.03
The Flag Loft	0.00	0.00	575.32	0.02
Interface Security Systems	0.00	0.00	544.74	0.02
Ameren Missouri	488.06	2.66	2,216.06	0.09
MFA Oil & Propane	0.00	0.00	5,285.96	0.21
Ameren Missouri	694.79	3.79	4,269.89	0.17
MFA Oil & Propane	0.00	0.00	4,165.42	0.16
Cuivre River Electric	84.09	0.46	603.81	0.02
MFA Oil & Propane	0.00	0.00	2,142.12	0.08
Ameren Missouri	44.33	0.24	273.17	0.01
Brightspeed	160.08	0.87	1,061.44	0.04
First Net	552.08	3.01	2,031.68	0.08
First State Community Bank CC	273.15	1.49	1,639.45	0.06
Gateway Fiber	100.00	0.55	500.00	0.02
Grace Hauling, Inc.	391.25	2.14	2,051.96	0.08
City of Warrenton	69.29	0.38	326.60	0.01
City of Warrenton	104.23	0.57	748.16	0.03
Montgomery County Water Distri	53.00	0.29	318.00	0.01
Total Expenditures	255,946.56	1,397.15	1,576,381.09	62.03
Excess Revenue over (under) Expend	$ (237,627.32)	(1,297.15	$ 964,866.46	37.97

Warrenton FPD - General Fund
Statement of Revenues and Expenditures - Modified Cash Basis
For the Six Months Ending June 30, 2026

	Current Month Curent Year	Current Month Previous Year	Year to Date Current Year	Year to Date Previous Year
Revenues				
Tax Collection Revenue	$ 15,791.20	$ 9,574.20	$ 2,469,457.03	$ 1,501,512.95
Interest Income	228.04	593.22	1,888.25	1,231.51
Miscellaneous Revenue	0.00	15.00	3,038.55	585.61
Permit Fees	2,300.00	3,782.56	15,959.92	48,392.34
Grants	0.00	0.00	50,903.80	12,483.27
Total Revenues	18,319.24	13,964.98	2,541,247.55	1,564,205.68
Cost of Sales				
Total Cost of Sales	0.00	0.00	0.00	0.00
Gross Profit	18,319.24	13,964.98	2,541,247.55	1,564,205.68
Expenditures				
Salaries	144,280.08	58,121.74	711,434.27	377,162.53
Salaries - OT	13,586.06	13,663.32	106,486.30	73,218.32
Election Expenses	(183.22)	294.31	7,080.99	16,047.70
Interest Expense	0.00	0.00	3,383.18	4,812.51
Payroll Taxes	12,069.01	5,317.11	62,521.93	33,507.85
Information Technology	804.52	689.76	3,295.77	4,387.31
Office Supplies	0.00	28.13	409.53	469.32
Photocopier Support	212.98	204.68	1,537.94	1,140.74
Postage & Mail Support	20.12	0.00	452.23	316.16
Web Site	34.95	34.95	209.70	174.75
Internet Access	323.34	333.48	1,940.64	1,999.96
IT Support	3,591.99	10.99	7,886.95	361.83
Communication Expenses	71.07	0.00	979.51	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	0.00	16,905.75	187,212.87	99,305.94
Gasoline and Oil	3,353.81	1,200.55	13,203.13	8,982.38
Background Checks/MVR	93.10	72.67	475.88	466.02
Membership Appreciation	16.72	0.00	157.67	0.00
Advertising & Public Relations	0.00	0.00	103.50	0.00
Insurance - General	20,804.20	19,629.25	104,670.45	96,966.85
Insurance - Employee	26,154.97	1,704.84	184,087.69	82,953.11
Audit of Accounts	0.00	0.00	10,700.00	9,100.00
Operating Expenses	4,137.92	1,755.36	24,701.82	11,220.32
Credit Card Processing	23.34	79.21	62.87	93.16
Building Maintenance	7,070.91	3,687.29	13,529.01	10,336.46
Equipment&Vehicle Maintenance	13,142.10	2,646.70	66,729.96	20,314.30
Fire Prevention and Education	0.00	0.00	225.00	1,922.87
Training and Education	287.50	0.00	5,412.50	978.63
Uniforms	2,006.08	3,917.04	14,096.90	9,769.63
Supplies - EMS	153.74	0.00	2,287.38	939.41
Supplies - Support Facility	876.92	682.66	2,927.06	1,450.33
Alarm Monitoring	0.00	0.00	544.74	535.38
Gas/Electric	1,266.94	1,327.07	18,683.26	23,459.71
Storage Building/Hangar	44.33	32.05	273.17	238.06
Telephone	1,085.31	707.70	5,232.57	5,192.88
Waste Disposal	391.25	265.53	2,051.96	1,612.47
Water/Sewer	226.52	225.97	1,392.76	1,440.35
Total Expenditures	255,946.56	133,538.11	1,576,381.09	917,059.79

See Accountant's Compilation Report - Modified Cash Basis

Warrenton FPD - General Fund
Statement of Revenues and Expenditures - Modified Cash Basis
For the Six Months Ending June 30, 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	$ (237,627.32)	$ (119,573.13)	$ 964,866.46	$ 647,145.89

Warrenton FPD - General Fund
Statement of Revenues and Expenditures - Modified Cash Basis
For the Six Months Ending June 30, 2026

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
Revenues				
Lincoln County Tax Revenue	$ 377.66	$ 253.43	$ 21,073.33	$ 13,907.37
Warren County Tax Revenue	15,413.54	9,320.77	2,437,078.58	1,487,605.58
TIF Tax Revenue	0.00	0.00	11,305.12	0.00
FSCB (8505)-Money Market	226.64	118.38	1,879.99	986.63
FSCB (8661)-Cap Expend. Int.	0.16	0.16	0.98	0.97
UMB - 2016 Net Gain/Loss	1.24	474.68	7.28	2,815.62
UMB - CD Net Gain/Loss	0.00	0.00	0.00	(2,571.71)
Report Fee	0.00	15.00	15.00	45.00
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	0.00	0.00	1,000.00	142.00
Basement Rental	0.00	0.00	300.00	100.00
Permit Fees - Deposits	2,300.00	3,782.56	13,023.92	45,252.49
Permit Fees - CC	0.00	0.00	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	18,319.24	13,964.98	2,541,247.55	1,564,205.68
Cost of Sales				
Total Cost of Sales	0.00	0.00	0.00	0.00
Gross Profit	18,319.24	13,964.98	2,541,247.55	1,564,205.68
Expenditures				
Salaries - Fire Fighter	49,241.98	27,038.26	280,299.16	173,353.55
Salaries - Office Manager	4,616.00	3,780.80	29,696.00	24,575.20
Salaries - Captain	21,564.00	16,485.76	140,166.00	109,464.80
Salaries - Fire Chief	9,230.76	7,329.40	59,255.18	47,641.10
Salaries - Fire Marshal	4,230.80	2,887.52	26,898.80	18,768.88
Salaries - Holiday Pay	1,200.00	600.00	5,700.00	3,200.00
Salaries - Out of Class	3,002.88	0.00	5,991.36	159.00
Salaries - District Board	533.33	0.00	4,116.64	0.00
Salaries - Additional Staffing	50,660.33	0.00	159,311.13	0.00
Salaries - Addtnl Overtime	0.00	11,915.38	67,532.73	66,142.00
Salaries - Appt Mnt Overtime	2,209.94	1,747.94	11,134.69	7,076.32
Salaries - Add. Staff. OT	11,376.12	0.00	27,818.88	0.00
Lincoln Co Clerk	0.00	0.00	602.42	699.68
Warren County Treasurer	0.00	0.00	6,711.79	9,853.10
Warren County Record	0.00	48.65	0.00	642.78
First State Community Bank CC	0.00	245.66	0.00	3,541.65
Summit Digital Solutions	0.00	0.00	0.00	2,000.00
Election Expenses Reimbursemen	(183.22)	0.00	(233.22)	(689.51)
Interest Expense	0.00	0.00	3,383.18	4,812.51
Social Security - Employer	9,781.43	4,309.29	50,671.38	27,156.68
Medicare - Employer	2,287.58	1,007.82	11,850.55	6,351.17
NWO IT Services	225.02	424.02	1,125.10	2,970.43
First State Community Bank CC	579.50	265.74	2,170.67	1,416.88
First State Community Bank CC	0.00	28.13	125.74	258.93
ODP Business Solutions	0.00	0.00	139.05	210.39
Office Supplies Reimbursement	0.00	0.00	144.74	0.00
Great America Financial	212.98	204.68	1,537.94	1,140.74

Warrenton FPD - General Fund
Statement of Revenues and Expenditures - Modified Cash Basis
For the Six Months Ending June 30, 2026

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
First State Community Bank CC	0.00	0.00	159.05	141.39
USPS	0.00	0.00	78.00	0.00
Goin' Postal	20.12	0.00	215.18	174.77
First State Community Bank CC	34.95	34.95	209.70	174.75
Gateway Fiber	323.34	333.48	1,940.64	1,999.96
First State Community Bank CC	11.99	10.99	81.93	361.83
Summit Digital Solutions	1,000.00	0.00	5,000.00	0.00
NWO IT Services	0.00	0.00	225.02	0.00
FeatherShark LLC	2,580.00	0.00	2,580.00	0.00
A&W Communications	0.00	0.00	0.00	282.60
First State Community Bank CC	71.07	0.00	979.51	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	0.00	16,905.75	187,212.87	99,305.94
WEX	3,281.21	1,200.55	12,600.43	8,880.96
First State Community Bank CC	0.00	0.00	82.41	101.42
NAPA Auto & Truck	72.60	0.00	180.46	0.00
Gateway Truck & Refrigation	0.00	0.00	339.83	0.00
SAMBA Holdings, Inc.	93.10	72.67	475.88	466.02
First State Community Bank CC	16.72	0.00	157.67	0.00
Gov Deals	0.00	0.00	27.00	0.00
Warren County Record	0.00	0.00	76.50	0.00
The Tri-County Agency	933.00	0.00	67,749.00	61,190.00
Missouri Employers Mutual	16,881.25	19,629.25	33,931.50	32,684.00
GSB	0.00	0.00	0.00	3,092.85
Glatfelter Insurance Group	2,989.95	0.00	2,989.95	0.00
Healthcare (Pre-Tax)	(142.04)	(2,280.16)	(892.73)	(12,369.69)
ASI	0.00	50.00	1,166.59	3,523.56
PFEM IAFF 2665	25,996.71	0.00	94,483.70	79,801.71
HealthComp	0.00	0.00	0.00	7,997.53
VFIS	0.00	3,935.00	0.00	3,935.00
Mercy Corporate	65.00	0.00	195.00	65.00
Assured Partners	235.30	0.00	89,135.13	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	9,000.00	6,000.00
Warren County Record	0.00	0.00	40.00	0.00
QuickBooks Payroll Service	44.00	44.00	264.00	264.00
First State Community Bank CC	90.42	26.86	6,971.32	1,100.82
Hammond and Shinners	1,000.00	684.50	5,333.00	1,535.50
Sam's Club	0.00	0.00	50.00	50.00
TForce Logistics	203.50	0.00	203.50	0.00
Warrenton Area Chamber	0.00	0.00	100.00	0.00
SCCESA	0.00	0.00	0.00	1,250.00
Nationwide	0.00	0.00	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
Rotary Club of Warren County	1,300.00	0.00	1,300.00	0.00
Credit Card Processing Fees	23.34	79.21	62.87	93.16
Fire Safety Inc	0.00	0.00	258.00	0.00
First State Community Bank CC	1,389.04	18.94	2,609.46	685.90
LaRue Pest Control	0.00	0.00	190.00	380.00
Schraer-HVAC	0.00	281.85	0.00	380.85
Perfect Cut Lawn	1,660.00	2,075.00	4,135.00	4,220.00
J.F. Ahern Co.	1,130.94	1,098.00	1,130.94	1,098.00
Loomis Bros. Equip	0.00	0.00	432.03	250.00
Chic Lumber & Hardware	140.93	213.50	409.33	247.96
Oakley Pro Products	0.00	0.00	0.00	1,382.05

Warrenton FPD - General Fund
Statement of Revenues and Expenditures - Modified Cash Basis
For the Six Months Ending June 30, 2026

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
Freedom Restoration	0.00	0.00	0.00	62,050.77
ServPro	0.00	0.00	0.00	1,005.97
B&B-HVAC	0.00	0.00	1,394.25	0.00
Heggemann Plumbing	2,750.00	0.00	2,970.00	0.00
Building Maintenance Reimburse	0.00	0.00	0.00	(61,365.04)
Cummins Sales and Service	6,039.23	183.48	6,736.62	4,861.91
Gateway Truck & Refrigeration	0.00	0.00	0.00	98.17
Leo M Ellebracht Company	0.00	142.54	1,175.00	507.54
Skyline Diesel Repair & Towing	1,140.00	1,140.00	1,140.00	2,915.00
Truck Centers	630.19	1,159.46	1,163.46	1,159.46
Warrenton Tire & Muffler Cente	0.00	0.00	5,836.56	871.56
Double J Auto Parts	0.00	0.00	367.67	965.01
NAPA Auto & Truck	0.00	21.22	102.94	350.18
First State Community Bank CC	1,773.56	0.00	6,301.94	4,063.19
Sentinel Emergency Solutions	1,177.61	0.00	41,126.02	2,667.89
Jeff Dunn	1,018.33	0.00	1,018.33	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	0.00	0.00	250.00
Gastorf Chevrolet	0.00	0.00	300.00	0.00
Feld Fire	1,265.00	0.00	1,265.00	0.00
C&S Metalworks LLC	98.18	0.00	98.18	0.00
ODP Business Solutions LLC	0.00	0.00	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	0.00	0.00	420.00	0.00
First State Community Bank CC	0.00	0.00	125.00	437.43
Lauren Herrmann	0.00	0.00	150.00	41.20
SSM Health	287.50	0.00	287.50	0.00
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	0.00	64.57	554.64
Leon Uniform	0.00	112.50	1,338.50	2,367.92
Witmer Public Safety	0.00	183.68	2,231.31	183.68
Galls, LLC	0.00	0.00	1,505.69	357.99
STL Shirt Co., LLC	0.00	3,424.75	4,335.00	5,716.50
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	1,544.00	0.00	1,949.00	0.00
Uniform Reimbursement	462.08	196.11	1,707.83	196.11
Bound Tree Medical	0.00	0.00	2,133.64	871.93
First State Community Bank CC	79.52	0.00	79.52	0.00
EMS Supplies Reimbursement	74.22	0.00	74.22	67.48
Walmart Community BRC	0.00	0.00	0.00	145.24
First State Community Bank CC	386.23	0.00	429.30	39.99
Absopure Water	0.00	0.00	0.00	318.70
Royal Papers	130.79	682.66	1,180.20	682.66
Double J Auto Parts	0.00	0.00	0.00	57.23
Fastenal	0.00	0.00	0.00	206.51
Primo Brands	359.90	0.00	742.24	0.00
The Flag Loft	0.00	0.00	575.32	0.00
Interface Security Systems	0.00	0.00	544.74	535.38
Ameren Missouri	488.06	269.81	2,216.06	1,509.68
MFA Oil & Propane	0.00	0.00	5,285.96	9,744.71
Ameren Missouri	694.79	567.19	4,269.89	3,861.55
MFA Oil & Propane	0.00	386.21	4,165.42	5,054.27

Warrenton FPD - General Fund
Statement of Revenues and Expenditures - Modified Cash Basis
For the Six Months Ending June 30, 2026

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
Cuivre River Electric	84.09	103.86	603.81	3,289.50
MFA Oil & Propane	0.00	0.00	2,142.12	0.00
Ameren Missouri	44.33	32.05	273.17	238.06
Brightspeed	160.08	166.47	1,061.44	914.57
First Net	552.08	168.20	2,031.68	2,039.73
First State Community Bank CC	273.15	273.03	1,639.45	1,638.58
Gateway Fiber	100.00	100.00	500.00	600.00
Grace Hauling, Inc.	391.25	265.53	2,051.96	1,612.47
City of Warrenton	69.29	53.91	326.60	300.33
City of Warrenton	104.23	119.06	748.16	822.02
Montgomery County Water Distri	53.00	53.00	318.00	318.00
Total Expenditures	255,946.56	133,538.11	1,576,381.09	917,059.79
Excess Revenue over (under) Expend	$ (237,627.32)	$ (119,573.13)	$ 964,866.46	$ 647,145.89

Warrenton FPD - General Fund
Statement of Revenues and Expenditures - Modified Cash Basis
For the Six Months Ending June 30, 2026

	Current Month		Year to Date	
Revenues				
Tax Collection Revenue	$ 15,791.20	86.20	$ 2,469,457.03	97.17
Interest Income	228.04	1.24	1,888.25	0.07
Miscellaneous Revenue	0.00	0.00	3,038.55	0.12
Permit Fees	2,300.00	12.56	15,959.92	0.63
Grants	0.00	0.00	50,903.80	2.00
Total Revenues	18,319.24	100.00	2,541,247.55	100.00
Cost of Sales				
Total Cost of Sales	0.00	0.00	0.00	0.00
Gross Profit	18,319.24	100.00	2,541,247.55	100.00
Expenditures				
Salaries - Fire Fighter	49,241.98	268.80	280,299.16	11.03
Salaries - Office Manager	4,616.00	25.20	29,696.00	1.17
Salaries - Captain	21,564.00	117.71	140,166.00	5.52
Salaries - Fire Chief	9,230.76	50.39	59,255.18	2.33
Salaries - Fire Marshal	4,230.80	23.09	26,898.80	1.06
Salaries - Holiday Pay	1,200.00	6.55	5,700.00	0.22
Salaries - Out of Class	3,002.88	16.39	5,991.36	0.24
Salaries - District Board	533.33	2.91	4,116.64	0.16
Salaries - Additional Staffing	50,660.33	276.54	159,311.13	6.27
Total - Salaries	144,280.08	787.59	711,434.27	28.00
Salaries - Addtnl Overtime	0.00	0.00	67,532.73	2.66
Salaries - Appt Mnt Overtime	2,209.94	12.06	11,134.69	0.44
Salaries - Add. Staff. OT	11,376.12	62.10	27,818.88	1.09
Total - Salaries - OT	13,586.06	74.16	106,486.30	4.19
Lincoln Co Clerk	0.00	0.00	602.42	0.02
Warren County Treasurer	0.00	0.00	6,711.79	0.26
Election Expenses Reimbursemen	(183.22)	(1.00)	(233.22)	(0.01)
Total - Election Expenses	(183.22)	(1.00)	7,080.99	0.28
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	9,781.43	53.39	50,671.38	1.99
Medicare - Employer	2,287.58	12.49	11,850.55	0.47
Total - Payroll Taxes	12,069.01	65.88	62,521.93	2.46
NWO IT Services	225.02	1.23	1,125.10	0.04
First State Community Bank CC	579.50	3.16	2,170.67	0.09
Total - Information Technology	804.52	4.39	3,295.77	0.13
First State Community Bank CC	0.00	0.00	125.74	0.00
ODP Business Solutions	0.00	0.00	139.05	0.01
Office Supplies Reimbursement	0.00	0.00	144.74	0.01
Total - Office Supplies	0.00	0.00	409.53	0.02
Great America Financial	212.98	1.16	1,537.94	0.06
Total - Photocopier Support	212.98	1.16	1,537.94	0.06
First State Community Bank CC	0.00	0.00	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 Six Months Ending June 30, 2026

	Current Month		Year to Date	
Goin' Postal	20.12	0.11	215.18	0.01
Total - Postage & Mail Support	20.12	0.11	452.23	0.02
Total - Sattelite TV	0.00	0.00	0.00	0.00
First State Community Bank CC	34.95	0.19	209.70	0.01
Total - Web Site	34.95	0.19	209.70	0.01
Gateway Fiber	323.34	1.77	1,940.64	0.08
Total - Internet Access	323.34	1.77	1,940.64	0.08
First State Community Bank CC	11.99	0.07	81.93	0.00
Summit Digital Solutions	1,000.00	5.46	5,000.00	0.20
NWO IT Services	0.00	0.00	225.02	0.01
FeatherShark LLC	2,580.00	14.08	2,580.00	0.10
Total - IT Support	3,591.99	19.61	7,886.95	0.31
First State Community Bank CC	71.07	0.39	979.51	0.04
Total - Communication Expenses	71.07	0.39	979.51	0.04
Lake St. Louis Fire Protection	0.00	0.00	10,000.00	0.39
Total - Vehicle Payments	0.00	0.00	10,000.00	0.39
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	0.00	0.00	187,212.87	7.37
Total - Retirement Plan - Pension	0.00	0.00	187,212.87	7.37
WEX	3,281.21	17.91	12,600.43	0.50
First State Community Bank CC	0.00	0.00	82.41	0.00
NAPA Auto & Truck	72.60	0.40	180.46	0.01
Gateway Truck & Refrigation	0.00	0.00	339.83	0.01
Total - Gasoline and Oil	3,353.81	18.31	13,203.13	0.52
Total - Equipment Purchases	0.00	0.00	0.00	0.00
SAMBA Holdings, Inc.	93.10	0.51	475.88	0.02
Total - Background Checks/MVR	93.10	0.51	475.88	0.02
Total - Food at Incidents	0.00	0.00	0.00	0.00
First State Community Bank CC	16.72	0.09	157.67	0.01
Total - Membership Appreciation	16.72	0.09	157.67	0.01
Gov Deals	0.00	0.00	27.00	0.00
Warren County Record	0.00	0.00	76.50	0.00
Total - Advertising & Public Relations	0.00	0.00	103.50	0.00
The Tri-County Agency	933.00	5.09	67,749.00	2.67
Missouri Employers Mutual	16,881.25	92.15	33,931.50	1.34
Glatfelter Insurance Group	2,989.95	16.32	2,989.95	0.12
Total - Insurance - General	20,804.20	113.56	104,670.45	4.12
Healthcare (Pre-Tax)	(142.04)	(0.78)	(892.73)	(0.04)
ASI	0.00	0.00	1,166.59	0.05
PFEM IAFF 2665	25,996.71	141.91	94,483.70	3.72
Mercy Corporate	65.00	0.35	195.00	0.01

Warrenton FPD - General Fund
Statement of Revenues and Expenditures - Modified Cash Basis
For the Six Months Ending June 30, 2026

	Current Month		Year to Date	
Assured Partners	235.30	1.28	89,135.13	3.51
Total - Insurance - Employee	26,154.97	142.77	184,087.69	7.24
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	8.19	9,000.00	0.35
Warren County Record	0.00	0.00	40.00	0.00
QuickBooks Payroll Service	44.00	0.24	264.00	0.01
First State Community Bank CC	90.42	0.49	6,971.32	0.27
Hammond and Shinners	1,000.00	5.46	5,333.00	0.21
Sam's Club	0.00	0.00	50.00	0.00
TForce Logistics	203.50	1.11	203.50	0.01
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
Rotary Club of Warren County	1,300.00	7.10	1,300.00	0.05
Total - Operating Expenses	4,137.92	22.59	24,701.82	0.97
Credit Card Processing Fees	23.34	0.13	62.87	0.00
Total - Credit Card Processing	23.34	0.13	62.87	0.00
Fire Safety Inc	0.00	0.00	258.00	0.01
First State Community Bank CC	1,389.04	7.58	2,609.46	0.10
LaRue Pest Control	0.00	0.00	190.00	0.01
Perfect Cut Lawn	1,660.00	9.06	4,135.00	0.16
J.F. Ahern Co.	1,130.94	6.17	1,130.94	0.04
Loomis Bros. Equip	0.00	0.00	432.03	0.02
Chic Lumber & Hardware	140.93	0.77	409.33	0.02
B&B-HVAC	0.00	0.00	1,394.25	0.05
Heggemann Plumbing	2,750.00	15.01	2,970.00	0.12
Total - Building Maintenance	7,070.91	38.60	13,529.01	0.53
Cummins Sales and Service	6,039.23	32.97	6,736.62	0.27
Leo M Ellebracht Company	0.00	0.00	1,175.00	0.05
Skyline Diesel Repair & Towing	1,140.00	6.22	1,140.00	0.04
Truck Centers	630.19	3.44	1,163.46	0.05
Warrenton Tire & Muffler Cente	0.00	0.00	5,836.56	0.23
Double J Auto Parts	0.00	0.00	367.67	0.01
NAPA Auto & Truck	0.00	0.00	102.94	0.00
First State Community Bank CC	1,773.56	9.68	6,301.94	0.25
Sentinel Emergency Solutions	1,177.61	6.43	41,126.02	1.62
Jeff Dunn	1,018.33	5.56	1,018.33	0.04
O'Reilly Auto Parts	0.00	0.00	98.24	0.00
Gastorf Chevrolet	0.00	0.00	300.00	0.01
Feld Fire	1,265.00	6.91	1,265.00	0.05
C&S Metalworks LLC	98.18	0.54	98.18	0.00
Total - Equipment & Vehicle Maintenan	13,142.10	71.74	66,729.96	2.63
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	0.00	0.00	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
SSM Health	287.50	1.57	287.50	0.01
Trident Rescue LLC	0.00	0.00	1,480.00	0.06

Warrenton FPD - General Fund
Statement of Revenues and Expenditures - Modified Cash Basis
For the Six Months Ending June 30, 2026

	Current Month		Year to Date	
CMC Rescue, Inc.	0.00	0.00	2,950.00	0.12
Total - Training and Education	287.50	1.57	5,412.50	0.21
First State Community Bank CC	0.00	0.00	64.57	0.00
Leon Uniform	0.00	0.00	1,338.50	0.05
Witmer Public Safety	0.00	0.00	2,231.31	0.09
Galls, LLC	0.00	0.00	1,505.69	0.06
STL Shirt Co., LLC	0.00	0.00	4,335.00	0.17
Leo M Ellebracht Company	0.00	0.00	965.00	0.04
Sentinel Emergency Solutions	1,544.00	8.43	1,949.00	0.08
Uniform Reimbursement	462.08	2.52	1,707.83	0.07
Total - Uniform Expenses	2,006.08	10.95	14,096.90	0.55
Bound Tree Medical	0.00	0.00	2,133.64	0.08
First State Community Bank CC	79.52	0.43	79.52	0.00
EMS Supplies Reimbursement	74.22	0.41	74.22	0.00
Total - EMS Supplies	153.74	0.84	2,287.38	0.09
First State Community Bank CC	386.23	2.11	429.30	0.02
Royal Papers	130.79	0.71	1,180.20	0.05
Primo Brands	359.90	1.96	742.24	0.03
The Flag Loft	0.00	0.00	575.32	0.02
Total - Supplies - Support Facility	876.92	4.79	2,927.06	0.12
Interface Security Systems	0.00	0.00	544.74	0.02
Total - Alarm Monitoring	0.00	0.00	544.74	0.02
Ameren Missouri	488.06	2.66	2,216.06	0.09
Total - Station #1 - Electric	488.06	2.66	2,216.06	0.09
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	694.79	3.79	4,269.89	0.17
Total - Station #2 - Electric	694.79	3.79	4,269.89	0.17
MFA Oil & Propane	0.00	0.00	4,165.42	0.16
Total - Station #2 - Gas	0.00	0.00	4,165.42	0.16
Cuivre River Electric	84.09	0.46	603.81	0.02
Total - Station #3 - Electric	84.09	0.46	603.81	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	44.33	0.24	273.17	0.01
Total - Storage Building/Hanger	44.33	0.24	273.17	0.01
Brightspeed	160.08	0.87	1,061.44	0.04
First Net	552.08	3.01	2,031.68	0.08
First State Community Bank CC	273.15	1.49	1,639.45	0.06
Gateway Fiber	100.00	0.55	500.00	0.02
Total - Telephone	1,085.31	5.92	5,232.57	0.21
Grace Hauling, Inc.	391.25	2.14	2,051.96	0.08
Total - Waste Disposal	391.25	2.14	2,051.96	0.08
City of Warrenton	69.29	0.38	326.60	0.01
Total - Station #1 Water/Sewer	69.29	0.38	326.60	0.01

Warrenton FPD - General Fund
Statement of Revenues and Expenditures - Modified Cash Basis
For the Six Months Ending June 30, 2026

	Current Month		Year to Date	
City of Warrenton	104.23	0.57	748.16	0.03
Total - Station #2 Water/Sewer	104.23	0.57	748.16	0.03
Montgomery County Water Distri	53.00	0.29	318.00	0.01
Total - Station #3 Water/Sewer	53.00	0.29	318.00	0.01
Total Expenditures	255,946.56	1,397.15	1,576,381.09	62.03
Excess Revenue over (under) Expenditur	$ (237,627.32)	(1,297.15	$ 964,866.46	37.97

Warrenton FPD - General Fund
Statement of Revenues and Expenditures - Modified Cash Basis
For the Six Months Ending June 30, 2026

	This Year Current Month	Last Year Current Month	This Year Year to Date	Last Year Year to Date
Revenues				
Tax Collection Revenue	$ 15,791.20	9,574.20	$ 2,469,457.03	1,501,512.95
Interest Income	228.04	593.22	1,888.25	1,231.51
Miscellaneous Revenue	0.00	15.00	3,038.55	585.61
Permit Fees	2,300.00	3,782.56	15,959.92	48,392.34
Grants	0.00	0.00	50,903.80	12,483.27
Total Revenues	18,319.24	13,964.98	2,541,247.55	1,564,205.68
Cost of Sales				
Total Cost of Sales	0.00	0.00	0.00	0.00
Gross Profit	18,319.24	13,964.98	2,541,247.55	1,564,205.68
Expenditures				
Salaries - Fire Fighter	49,241.98	27,038.26	280,299.16	173,353.55
Salaries - Office Manager	4,616.00	3,780.80	29,696.00	24,575.20
Salaries - Captain	21,564.00	16,485.76	140,166.00	109,464.80
Salaries - Fire Chief	9,230.76	7,329.40	59,255.18	47,641.10
Salaries - Fire Marshal	4,230.80	2,887.52	26,898.80	18,768.88
Salaries - Holiday Pay	1,200.00	600.00	5,700.00	3,200.00
Salaries - Out of Class	3,002.88	0.00	5,991.36	159.00
Salaries - District Board	533.33	0.00	4,116.64	0.00
Salaries - Additional Staffing	50,660.33	0.00	159,311.13	0.00
Total - Salaries	144,280.08	58,121.74	711,434.27	377,162.53
Salaries - Addtnl Overtime	0.00	11,915.38	67,532.73	66,142.00
Salaries - Appt Mnt Overtime	2,209.94	1,747.94	11,134.69	7,076.32
Salaries - Add. Staff. OT	11,376.12	0.00	27,818.88	0.00
Total - Salaries - OT	13,586.06	13,663.32	106,486.30	73,218.32
Lincoln Co Clerk	0.00	0.00	602.42	699.68
Warren County Treasurer	0.00	0.00	6,711.79	9,853.10
Warren County Record	0.00	48.65	0.00	642.78
First State Community Bank CC	0.00	245.66	0.00	3,541.65
Summit Digital Solutions	0.00	0.00	0.00	2,000.00
Election Expenses Reimbursemen	(183.22)	0.00	(233.22)	(689.51)
Total - Election Expenses	(183.22)	294.31	7,080.99	16,047.70
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	9,781.43	4,309.29	50,671.38	27,156.68
Medicare - Employer	2,287.58	1,007.82	11,850.55	6,351.17
Total - Payroll Taxes	12,069.01	5,317.11	62,521.93	33,507.85
NWO IT Services	225.02	424.02	1,125.10	2,970.43
First State Community Bank CC	579.50	265.74	2,170.67	1,416.88
Total - Information Technology	804.52	689.76	3,295.77	4,387.31
First State Community Bank CC	0.00	28.13	125.74	258.93
ODP Business Solutions	0.00	0.00	139.05	210.39
Office Supplies Reimbursement	0.00	0.00	144.74	0.00
Total - Office Supplies	0.00	28.13	409.53	469.32
Great America Financial	212.98	204.68	1,537.94	1,140.74

Warrenton FPD - General Fund
Statement of Revenues and Expenditures - Modified Cash Basis
For the Six Months Ending June 30, 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	1,537.94	1,140.74
First State Community Bank CC	0.00	0.00	159.05	141.39
USPS	0.00	0.00	78.00	0.00
Goin' Postal	20.12	0.00	215.18	174.77
Total - Postage & Mail Support	20.12	0.00	452.23	316.16
Total - Sattelite TV	0.00	0.00	0.00	0.00
First State Community Bank CC	34.95	34.95	209.70	174.75
Total - Web Site	34.95	34.95	209.70	174.75
Gateway Fiber	323.34	333.48	1,940.64	1,999.96
Total - Internet Access	323.34	333.48	1,940.64	1,999.96
First State Community Bank CC	11.99	10.99	81.93	361.83
Summit Digital Solutions	1,000.00	0.00	5,000.00	0.00
NWO IT Services	0.00	0.00	225.02	0.00
FeatherShark LLC	2,580.00	0.00	2,580.00	0.00
Total - IT Support	3,591.99	10.99	7,886.95	361.83
A&W Communications	0.00	0.00	0.00	282.60
First State Community Bank CC	71.07	0.00	979.51	0.00
Total - Communication Expenses	71.07	0.00	979.51	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	0.00	16,905.75	187,212.87	99,305.94
Total - Retirement Plan - Pension	0.00	16,905.75	187,212.87	99,305.94
WEX	3,281.21	1,200.55	12,600.43	8,880.96
First State Community Bank CC	0.00	0.00	82.41	101.42
NAPA Auto & Truck	72.60	0.00	180.46	0.00
Gateway Truck & Refrigation	0.00	0.00	339.83	0.00
Total - Gasoline and Oil	3,353.81	1,200.55	13,203.13	8,982.38
Total - Equipment Purchases	0.00	0.00	0.00	0.00
SAMBA Holdings, Inc.	93.10	72.67	475.88	466.02
Total - Background Checks/MVR	93.10	72.67	475.88	466.02
Total - Food at Incidents	0.00	0.00	0.00	0.00
First State Community Bank CC	16.72	0.00	157.67	0.00
Total - Membership Appreciation	16.72	0.00	157.67	0.00
Gov Deals	0.00	0.00	27.00	0.00
Warren County Record	0.00	0.00	76.50	0.00
Total - Advertising & Public Relations	0.00	0.00	103.50	0.00
The Tri-County Agency	933.00	0.00	67,749.00	61,190.00
Missouri Employers Mutual	16,881.25	19,629.25	33,931.50	32,684.00

Warrenton FPD - General Fund
Statement of Revenues and Expenditures - Modified Cash Basis
For the Six Months Ending June 30, 2026

	This Year Current Month	Last Year Current Month	This Year Year to Date	Last Year Year to Date
GSB	0.00	0.00	0.00	3,092.85
Glatfelter Insurance Group	2,989.95	0.00	2,989.95	0.00
Total - Insurance - General	20,804.20	19,629.25	104,670.45	96,966.85
Healthcare (Pre-Tax)	(142.04)	(2,280.16)	(892.73)	(12,369.69)
ASI	0.00	50.00	1,166.59	3,523.56
PFEM IAFF 2665	25,996.71	0.00	94,483.70	79,801.71
HealthComp	0.00	0.00	0.00	7,997.53
VFIS	0.00	3,935.00	0.00	3,935.00
Mercy Corporate	65.00	0.00	195.00	65.00
Assured Partners	235.30	0.00	89,135.13	0.00
Total - Insurance - Employee	26,154.97	1,704.84	184,087.69	82,953.11
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	9,000.00	6,000.00
Warren County Record	0.00	0.00	40.00	0.00
QuickBooks Payroll Service	44.00	44.00	264.00	264.00
First State Community Bank CC	90.42	26.86	6,971.32	1,100.82
Hammond and Shinners	1,000.00	684.50	5,333.00	1,535.50
Sam's Club	0.00	0.00	50.00	50.00
TForce Logistics	203.50	0.00	203.50	0.00
Warrenton Area Chamber	0.00	0.00	100.00	0.00
SCCESA	0.00	0.00	0.00	1,250.00
Nationwide	0.00	0.00	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
Rotary Club of Warren County	1,300.00	0.00	1,300.00	0.00
Total - Operating Expenses	4,137.92	1,755.36	24,701.82	11,220.32
Credit Card Processing Fees	23.34	79.21	62.87	93.16
Total - Credit Card Processing	23.34	79.21	62.87	93.16
Fire Safety Inc	0.00	0.00	258.00	0.00
First State Community Bank CC	1,389.04	18.94	2,609.46	685.90
LaRue Pest Control	0.00	0.00	190.00	380.00
Schraer-HVAC	0.00	281.85	0.00	380.85
Perfect Cut Lawn	1,660.00	2,075.00	4,135.00	4,220.00
J.F. Ahern Co.	1,130.94	1,098.00	1,130.94	1,098.00
Loomis Bros. Equip	0.00	0.00	432.03	250.00
Chic Lumber & Hardware	140.93	213.50	409.33	247.96
Oakley Pro Products	0.00	0.00	0.00	1,382.05
Freedom Restoration	0.00	0.00	0.00	62,050.77
ServPro	0.00	0.00	0.00	1,005.97
B&B-HVAC	0.00	0.00	1,394.25	0.00
Heggemann Plumbing	2,750.00	0.00	2,970.00	0.00
Building Maintenance Reimburse	0.00	0.00	0.00	(61,365.04)
Total - Building Maintenance	7,070.91	3,687.29	13,529.01	10,336.46
Cummins Sales and Service	6,039.23	183.48	6,736.62	4,861.91
Gateway Truck & Refrigeration	0.00	0.00	0.00	98.17
Leo M Ellebracht Company	0.00	142.54	1,175.00	507.54
Skyline Diesel Repair & Towing	1,140.00	1,140.00	1,140.00	2,915.00
Truck Centers	630.19	1,159.46	1,163.46	1,159.46

Warrenton FPD - General Fund
Statement of Revenues and Expenditures - Modified Cash Basis
For the Six Months Ending June 30, 2026

	This Year Current Month	Last Year Current Month	This Year Year to Date	Last Year Year to Date
Warrenton Tire & Muffler Cente	0.00	0.00	5,836.56	871.56
Double J Auto Parts	0.00	0.00	367.67	965.01
NAPA Auto & Truck	0.00	21.22	102.94	350.18
First State Community Bank CC	1,773.56	0.00	6,301.94	4,063.19
Sentinel Emergency Solutions	1,177.61	0.00	41,126.02	2,667.89
Jeff Dunn	1,018.33	0.00	1,018.33	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	0.00	0.00	250.00
Gastorf Chevrolet	0.00	0.00	300.00	0.00
Feld Fire	1,265.00	0.00	1,265.00	0.00
C&S Metalworks LLC	98.18	0.00	98.18	0.00
Total - Equipment & Vehicle Maintenan	13,142.10	2,646.70	66,729.96	20,314.30
ODP Business Solutions LLC	0.00	0.00	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	0.00	225.00	1,922.87
University of Missouri-Columbi	0.00	0.00	420.00	0.00
First State Community Bank CC	0.00	0.00	125.00	437.43
Lauren Herrmann	0.00	0.00	150.00	41.20
SSM Health	287.50	0.00	287.50	0.00
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	287.50	0.00	5,412.50	978.63
First State Community Bank CC	0.00	0.00	64.57	554.64
Leon Uniform	0.00	112.50	1,338.50	2,367.92
Witmer Public Safety	0.00	183.68	2,231.31	183.68
Galls, LLC	0.00	0.00	1,505.69	357.99
STL Shirt Co., LLC	0.00	3,424.75	4,335.00	5,716.50
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	1,544.00	0.00	1,949.00	0.00
Uniform Reimbursement	462.08	196.11	1,707.83	196.11
Total - Uniform Expenses	2,006.08	3,917.04	14,096.90	9,769.63
Bound Tree Medical	0.00	0.00	2,133.64	871.93
First State Community Bank CC	79.52	0.00	79.52	0.00
EMS Supplies Reimbursement	74.22	0.00	74.22	67.48
Total - EMS Supplies	153.74	0.00	2,287.38	939.41
Walmart Community BRC	0.00	0.00	0.00	145.24
First State Community Bank CC	386.23	0.00	429.30	39.99
Absopure Water	0.00	0.00	0.00	318.70
Royal Papers	130.79	682.66	1,180.20	682.66
Double J Auto Parts	0.00	0.00	0.00	57.23
Fastenal	0.00	0.00	0.00	206.51
Primo Brands	359.90	0.00	742.24	0.00
The Flag Loft	0.00	0.00	575.32	0.00
Total - Supplies - Support Facility	876.92	682.66	2,927.06	1,450.33
Interface Security Systems	0.00	0.00	544.74	535.38
Total - Alarm Monitoring	0.00	0.00	544.74	535.38

Warrenton FPD - General Fund
Statement of Revenues and Expenditures - Modified Cash Basis
For the Six Months Ending June 30, 2026

	This Year Current Month	Last Year Current Month	This Year Year to Date	Last Year Year to Date
Ameren Missouri	488.06	269.81	2,216.06	1,509.68
Total - Station #1 - Electric	488.06	269.81	2,216.06	1,509.68
MFA Oil & Propane	0.00	0.00	5,285.96	9,744.71
Total - Station #1 - Gas	0.00	0.00	5,285.96	9,744.71
Ameren Missouri	694.79	567.19	4,269.89	3,861.55
Total - Station #2 - Electric	694.79	567.19	4,269.89	3,861.55
MFA Oil & Propane	0.00	386.21	4,165.42	5,054.27
Total - Station #2 - Gas	0.00	386.21	4,165.42	5,054.27
Cuivre River Electric	84.09	103.86	603.81	3,289.50
Total - Station #3 - Electric	84.09	103.86	603.81	3,289.50
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	44.33	32.05	273.17	238.06
Total - Storage Building/Hanger	44.33	32.05	273.17	238.06
Brightspeed	160.08	166.47	1,061.44	914.57
First Net	552.08	168.20	2,031.68	2,039.73
First State Community Bank CC	273.15	273.03	1,639.45	1,638.58
Gateway Fiber	100.00	100.00	500.00	600.00
Total - Telephone	1,085.31	707.70	5,232.57	5,192.88
Grace Hauling, Inc.	391.25	265.53	2,051.96	1,612.47
Total - Waste Disposal	391.25	265.53	2,051.96	1,612.47
City of Warrenton	69.29	53.91	326.60	300.33
Total - Station #1 Water/Sewer	69.29	53.91	326.60	300.33
City of Warrenton	104.23	119.06	748.16	822.02
Total - Station #2 Water/Sewer	104.23	119.06	748.16	822.02
Montgomery County Water Distri	53.00	53.00	318.00	318.00
Total - Station #3 Water/Sewer	53.00	53.00	318.00	318.00
Total Expenditures	255,946.56	133,538.11	1,576,381.09	917,059.79
Excess Revenue over (under) Expenditur	$ (237,627.32)	(119,573.13)	$ 964,866.46	647,145.89

Warrenton FPD - Debt Service Fund
Statement of Assets, Liabilities and Fund Balance - Modified Cash Basis
June 30, 2026

ASSETS

Current Assets		
FSCB (0012)-Debt Service	$ 668,483.85	
Total Current Assets		668,483.85
Property and Equipment		
Total Property and Equipment		0.00
Other Assets		
Total Other Assets		0.00
Total Assets		$ 668,483.85

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	$ 86,504.42	
Excess Revenue over (under) Ex	581,979.43	
Total Fund Balance		668,483.85
Total Liab., Def. Inflows & Fund Balance		$ 668,483.85

Warrenton FPD - Debt Service Fund
Statement of Revenues and Expenditures - Modified Cash Basis
For the Six Months Ending June 30, 2026

	Current Month		Year to Date	
Revenues				
Tax Revenue	$ 5,642.13	80.32	$ 873,559.57	99.09
Interest Income	1,382.07	19.68	8,031.81	0.91
Total Revenues	7,024.20	100.00	881,591.38	100.00
Cost of Sales				
Total Cost of Sales	0.00	0.00	0.00	0.00
Gross Profit	7,024.20	100.00	881,591.38	100.00
Expenditures				
Bond Payments	0.00	0.00	299,611.95	33.99
Total Expenditures	0.00	0.00	299,611.95	33.99
Excess of Revenue over (under) Expend	$ 7,024.20	100.00	$ 581,979.43	66.01

Warrenton FPD - Debt Service Fund
Statement of Revenues and Expenditures - Modified Cash Basis
For the Six Months Ending June 30, 2026

	Current Month		Year to Date	
Revenues				
Tax Revenue-Current	$ 5,642.13	80.32	$ 873,559.57	99.09
FSCB (0012)-Debt Service	1,382.07	19.68	8,031.81	0.91
Total Revenues	7,024.20	100.00	881,591.38	100.00
Cost of Sales				
Total Cost of Sales	0.00	0.00	0.00	0.00
Gross Profit	7,024.20	100.00	881,591.38	100.00
Expenditures				
BOND INTEREST	0.00	0.00	299,611.95	33.99
Total Expenditures	0.00	0.00	299,611.95	33.99
Excess Revenue over (under) Expend	$ 7,024.20	100.00	$ 581,979.43	66.01

Warrenton FPD - Debt Service Fund
Statement of Revenues and Expenditures - Modified Cash Basis
For the Six Months Ending June 30, 2026

	Current Month Curent Year	Current Month Previous Year	Year to Date Current Year	Year to Date Previous Year
Revenues				
Tax Revenue	$ 5,642.13	$ 0.00	$ 873,559.57	$ 0.00
Interest Income	1,382.07	0.00	8,031.81	0.00
Total Revenues	7,024.20	0.00	881,591.38	0.00
Cost of Sales				
Total Cost of Sales	0.00	0.00	0.00	0.00
Gross Profit	7,024.20	0.00	881,591.38	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	$ 7,024.20	$ 0.00	$ 581,979.43	$ 0.00

Warrenton FPD - Debt Service Fund
Statement of Revenues and Expenditures - Modified Cash Basis
For the Six Months Ending June 30, 2026

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
Revenues				
Tax Revenue-Current	$ 5,642.13	$ 0.00	$ 873,559.57	$ 0.00
FSCB (0012)-Debt Service	1,382.07	0.00	8,031.81	0.00
Total Revenues	7,024.20	0.00	881,591.38	0.00
Cost of Sales				
Total Cost of Sales	0.00	0.00	0.00	0.00
Gross Profit	7,024.20	0.00	881,591.38	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	$ 7,024.20	$ 0.00	$ 581,979.43	$ 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
June 30, 2026

ASSETS

Current Assets			
FCSB (0004)-Bond 2025	$	665,136.87	
Stifel Cap Mgmt-Bond Account		8,786,147.68	
Total Current Assets			9,451,284.55
Property and Equipment			
Total Property and Equipment			0.00
Other Assets			
Total Other Assets			0.00
Total Assets			$ 9,451,284.55

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	$	9,592,145.01	
Excess Revenue over (under) Ex		(140,860.46)	
Total Fund Balance			9,451,284.55
Total Liab., Def. Inflows & Fund Balance			$ 9,451,284.55

Warrenton FPD - Capital Projects Fund
Statement of Revenues and Expenditures - Modified Cash Basis
For the Six Months Ending June 30, 2026

	Current Month		Year to Date	
Revenues				
Interest Income	$ 22,432.77	100.00	$ 116,596.93	100.00
Total Revenues	22,432.77	100.00	116,596.93	100.00
Cost of Sales				
Total Cost of Sales	0.00	0.00	0.00	0.00
Gross Profit	22,432.77	100.00	116,596.93	100.00
Expenditures				
Building Improvements	5,872.97	26.18	61,731.68	52.94
Building Planning	0.00	0.00	66,853.30	57.34
Vehicles	0.00	0.00	116,318.23	99.76
Equipment Expense	4,658.40	20.77	11,849.18	10.16
Computer Equipment	695.00	3.10	695.00	0.60
Professional Fees	0.00	0.00	10.00	0.01
Total Expenditures	11,226.37	50.04	257,457.39	220.81
Excess of Revenue over (under) Expend	$ 11,206.40	49.96	$ (140,860.46)	(120.81)

Warrenton FPD - Capital Projects Fund
Statement of Revenues and Expenditures - Modified Cash Basis
For the Six Months Ending June 30, 2026

	Current Month		Year to Date	
Revenues				
Stifel Cap Mgmt-Bond Interest	$ 21,002.72	93.63	$ 111,348.13	95.50
FSCB (0004)-2025 Bond Interest	1,430.05	6.37	5,248.80	4.50
Total Revenues	22,432.77	100.00	116,596.93	100.00
Cost of Sales				
Total Cost of Sales	0.00	0.00	0.00	0.00
Gross Profit	22,432.77	100.00	116,596.93	100.00
Expenditures				
B&B Heating & Cooling	0.00	0.00	6,782.09	5.82
DreamsSeats LLC	0.00	0.00	3,353.00	2.88
Troy Flooring Center	5,872.97	26.18	11,747.36	10.08
Leftovers Furniture	0.00	0.00	6,848.81	5.87
Warren County Electric	0.00	0.00	27,340.00	23.45
MO Vocational Enterprises	0.00	0.00	3,984.00	3.42
Reimbursement	0.00	0.00	1,200.00	1.03
First Community Bank CC	0.00	0.00	476.42	0.41
Arch Images	0.00	0.00	66,853.30	57.34
Sentinel Emergency Solutions	0.00	0.00	48,403.52	41.51
Trident Rescue LLC	0.00	0.00	6,719.30	5.76
Motorola Solutions, Inc.	0.00	0.00	7,071.41	6.06
Don Brown Chevrolet	0.00	0.00	54,124.00	46.42
First Community Bank CC	0.00	0.00	3,809.30	3.27
Nu Way Wentzville	0.00	0.00	3,381.48	2.90
Sentinel Emergency Solutions	4,658.40	20.77	4,658.40	4.00
Peace Maker Technologies	695.00	3.10	695.00	0.60
Stifel Capital Management	0.00	0.00	10.00	0.01
Total Expenditures	11,226.37	50.04	257,457.39	220.81
Excess Revenue over (under) Expend	$ 11,206.40	49.96	$ (140,860.46)	(120.81)

Warrenton FPD - Capital Projects Fund
Statement of Revenues and Expenditures - Modified Cash Basis
For the Six Months Ending June 30, 2026

	Current Month Curent Year	Current Month Previous Year	Year to Date Current Year	Year to Date Previous Year
Revenues				
Interest Income	$ 22,432.77	$ 0.00	$ 116,596.93	$ 0.00
Total Revenues	22,432.77	0.00	116,596.93	0.00
Cost of Sales				
Total Cost of Sales	0.00	0.00	0.00	0.00
Gross Profit	22,432.77	0.00	116,596.93	0.00
Expenditures				
Building Improvements	5,872.97	0.00	61,731.68	0.00
Building Planning	0.00	0.00	66,853.30	0.00
Vehicles	0.00	0.00	116,318.23	0.00
Equipment Expense	4,658.40	0.00	11,849.18	0.00
Computer Equipment	695.00	0.00	695.00	0.00
Professional Fees	0.00	0.00	10.00	0.00
Total Expenditures	11,226.37	0.00	257,457.39	0.00
Excess of Revenue over (under) Expend	$ 11,206.40	$ 0.00	$ (140,860.46)	$ 0.00

Warrenton FPD - Capital Projects Fund
Statement of Revenues and Expenditures - Modified Cash Basis
For the Six Months Ending June 30, 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	$ 21,002.72	$ 0.00	$ 111,348.13	$ 0.00
FSCB (0004)-2025 Bond Interest	1,430.05	0.00	5,248.80	0.00
Total Revenues	22,432.77	0.00	116,596.93	0.00
Cost of Sales				
Total Cost of Sales	0.00	0.00	0.00	0.00
Gross Profit	22,432.77	0.00	116,596.93	0.00
Expenditures				
B&B Heating & Cooling	0.00	0.00	6,782.09	0.00
DreamsSeats LLC	0.00	0.00	3,353.00	0.00
Troy Flooring Center	5,872.97	0.00	11,747.36	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	0.00	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	0.00	0.00	3,381.48	0.00
Sentinel Emergency Solutions	4,658.40	0.00	4,658.40	0.00
Peace Maker Technologies	695.00	0.00	695.00	0.00
Stifel Capital Management	0.00	0.00	10.00	0.00
Total Expenditures	11,226.37	0.00	257,457.39	0.00
Excess Revenue over (under) Expend	$ 11,206.40	$ 0.00	$ (140,860.46)	$ 0.00