

Warrenton Fire Protection District

Financial Statements
~
JUNE 30, 2025

Rognan & Associates

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Accountant's Compilation Report

Board of Directors
Warrenton Fire Protection District
606 Fairgrounds Rd
Warrenton, MO 63383

COMPILATION OF FINANCIAL STATEMENTS ON A MODIFIED CASH BASIS

Management is responsible for the accompanying general purpose financial statements of Warrenton Fire Protection District, which comprise the statements of assets, liabilities and fund balance - modified cash basis as of June 30, 2025, and the related statements of revenues and expenses - modified cash basis for the year then ended December 31, 2025, in accordance with the modified cash basis of accounting, and for determining that the modified cash basis of accounting is an acceptable financial reporting framework. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit or review the accompanying general purpose financial statements nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on these general purpose financial statements.

The general purpose financial statements are prepared in accordance with the modified cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

Management has elected to omit substantially all the disclosures ordinarily included in general purpose financial statements prepared in accordance with the modified cash basis of accounting. If the omitted disclosures were included in the general purpose financial statements, they might influence the user's conclusions about the Fire Protection District's assets, liabilities, fund balance, revenues, and expenses. Accordingly, these general purpose financial statements are not designed for those who are not informed about such matters.

We are not independent with respect to Warrenton Fire Protection District.

Rognan & Associates

ROGNAN & ASSOCIATES
St. Louis, MO
July 14, 2025

WARRENTON FIRE PROTECTION DISTRICT
MONTHLY FINANCIAL STATEMENT ANALYSIS

JUNE 30, 2025		PERCENTAGE GAUGE	GENERAL ACTUAL	OVER (UNDER) BUDGET
PAGE 2				
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		
August		66.60		
September		75.00		
October		83.30		
November		91.60		
December		100.00		
	\$16,094	1%	\$17,883	\$16,094
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
	\$133,306	1%	\$17,883	\$133,306

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WARRENTON FIRE PROTECTION DISTRICT
MONTHLY FINANCIAL STATEMENT ANALYSIS

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	JUNE 30, 2025 ACTUAL Y-T-D	FY 2025 BUDGET	OVER (UNDER) BUDGET	% OF BUDGET	JUNE 30, 2024 ACTUAL Y-T-D	DIFFERENCES 2025 - 2024 \$ OVER (UNDER)	DIFFERENCES 2025 - 2024 % OVER (UNDER)
GENERAL FUND							
PAGE 5							
EXPENSES:							
Capital Reserves	\$0	\$0	\$0		\$0	\$0	
Apparatus	0	0	0		0	0	
Information Technology	0	0	0		0	0	
Capital Reserves	\$0	\$0	\$0		\$0	\$0	
Other District expenses	\$0	\$0	\$0		\$0	\$0	
Operating expenses							
Audit of accounts	\$9,100	\$8,500	\$600	✓	\$16,700	(\$7,600)	-45.51%
Election costs	16,048	20,000	(3,952)	✓	14,983	1,065	7.11%
Legal services	1,536	3,000	(1,464)	✓	3,327	(1,791)	-53.83%
Operating expenses	7,601	20,000	(12,399)	✓	12,240	(4,639)	-37.90%
Credit card processing	93	360	(267)	✓	108	(13)	-12.26%
Interest Payments on Tax Anticipation Loan	4,813	0	4,813	✓	0	4,813	
Total operating expenses	\$39,181	\$51,850	(\$12,659)	✓	\$47,356	(\$8,165)	-17.24%
Vehicle Payments							
Payment on 1400	\$5,000	\$5,000	\$0	✓	\$5,000	\$0	0.00%
Payment on 1406	0	0	0		0	0	
	\$5,000	\$5,000	\$0	✓	\$5,000	\$0	0.00%
Building payments - Station 2							
	\$8,025	\$140,000	(\$131,975)	5.73%	\$20,791	(\$12,766)	-61.40%
Office equipment/Admin							
Emergency reporting	1,227	\$12,000	(\$12,000)	✓	\$0	\$0	
Information technology		2,000	(773)	✓	1,204	23	1.91%
Office furniture		0	0		0	0	
Office supplies	391	1,000	(609)	✓	356	35	9.83%
Photocopier support	1,141	2,500	(1,359)	✓	1,142	(1)	-0.09%
Postage and mail support	106	400	(294)	✓	242	(136)	-36.20%
Satellite TV		2,400	(2,400)	✓	1,156	(1,156)	-100.00%
Web site	175	500	(325)	✓	245	(70)	-28.57%
Internet access	2,000	4,000	(2,000)	✓	1,480	520	36.14%
IT support	3,097	1,800	1,297	✓	940	2,157	229.47%
ESO rover		0	0		0	0	
Office equipment/Admin		0	0		0	0	
Total office equipment/Admin	\$8,137	\$26,600	(\$18,463)	30.59%	\$6,765	\$1,372	20.28%
Professional dues & subscriptions							
FFAM		\$350	(\$350)	✓	\$0	\$0	
MAFPD		200	(200)	✓	0	0	
Magazine subscriptions		0	0		0	0	
Missouri Fire Chiefs		150	(150)	✓	0	0	
St. Charles County HAZMAT	1,250	1,250	0	✓	1,250	0	0.00%
Warrenton chamber	103	125	(22)	✓	100	3	3.00%
Amazon prime		150	(150)	✓	0	0	
NASASP	40	42	(2)	✓	40	0	0.00%
Sam's club	50	50	0	✓	50	0	0.00%
Professional dues & subscriptions	30	600	(570)	✓	21	9	42.86%
Total professional dues & subscriptions	\$1,473	\$2,917	(\$1,444)	✓	\$1,461	\$12	0.82%

WARRENTON FIRE PROTECTION DISTRICT
MONTHLY FINANCIAL STATEMENT ANALYSIS

	1	2	3	4	5	6	7
	JUNE 30, 2025 ACTUAL Y-T-D	FY 2025 BUDGET	OVER (UNDER) BUDGET	% OF BUDGET	JUNE 30, 2024 ACTUAL Y-T-D	DIFFERENCES 2025 - 2024 \$ OVER (UNDER)	DIFFERENCES 2025 - 2024 % OVER (UNDER)
GENERAL FUND PAGE 6							
Utilities							
Alarm monitoring	\$535	\$1,200	(\$665)	44.58%	\$500	\$35	7.00%
Station 1 - Electric	1,510	3,500	(1,990)	43.14%	1,318	192	14.57%
Station 1 - Gas	9,745	8,000	1,745	121.81%	5,533	4,212	76.13%
Station 2 - Electric	3,862	8,000	(5,138)	42.91%	3,912	(50)	-1.28%
Station 2 - Gas	6,382	8,000	(1,618)	79.78%	5,754	628	10.91%
Station 3 - Electric	729	1,000	(271)	72.90%	538	191	35.50%
Station 3 - Gas	1,232	1,000	232	123.20%	0	1,232	0.00%
Storage building/hangar	238	500	(262)	47.60%	228	10	4.39%
Telephone	4,920	10,000	(5,080)	49.20%	5,759	(839)	-14.57%
Waste disposal	1,812	3,200	(1,388)	59.38%	1,534	278	5.08%
Station 1 - Water/Sewer	300	700	(400)	42.86%	293	7	2.33%
Station 2 - Water/Sewer	822	1,700	(878)	48.35%	950	(128)	-13.47%
Station 3 - Sewer	318	800	(482)	53.00%	318	0	0.00%
Total Utilities	\$32,205	\$48,400	(\$16,195)	66.54%	\$26,637	\$5,568	20.90%
Buildings & Grounds							
Janitorial supplies	\$795	\$1,500	(\$705)	53.00%	\$525	\$270	51.43%
Fire systems testing	0	3,000	(3,000)	0.00%	1,417	(1,417)	-100.00%
Station 1 - general maintenance	552	10,000	(9,448)	5.52%	1,029	(477)	-48.36%
Station 2 - general maintenance	3,088	10,000	(6,912)	30.88%	2,547	541	21.24%
Station 3 - general maintenance	367	500	(133)	73.40%	0	367	0.00%
Storage building/hangar	0	500	(500)	0.00%	205	(295)	-100.00%
General maintenance - other	0	0	0	0.00%	0	0	0.00%
Lawn maintenance	4,220	13,000	(8,780)	32.43%	4,360	(140)	-3.21%
Pest control	380	650	(270)	58.46%	380	0	0.00%
Snow removal	934	1,000	(66)	93.40%	924	10	1.08%
Buildings & grounds - other	0	0	0	0.00%	0	0	0.00%
Station equipment	0	0	0	0.00%	0	0	0.00%
Total Buildings & Grounds	\$10,336	\$40,150	(\$29,814)	25.74%	\$11,387	(\$1,051)	-9.23%
Communications							
Mobile/base radios	0	\$0	\$0	0.00%	\$0	\$0	0.00%
Equipment repairs - pagers	0	0	0	0.00%	0	0	0.00%
Equipment repairs - portable radios	0	0	0	0.00%	0	0	0.00%
Equipment repairs - batteries	283	0	283	0.00%	145	138	96.17%
Equipment repairs - other	0	0	0	0.00%	0	0	0.00%
New purchase - pagers	0	0	0	0.00%	0	0	0.00%
New purchase - other equipment	0	0	0	0.00%	0	0	0.00%
FCC Licensing	0	0	0	0.00%	0	0	0.00%
Total Communications	\$283	\$0	\$283	0.00%	\$145	\$138	96.17%
Education & Training							
In-house training - new recruit	0	\$0	\$0	0.00%	\$0	\$0	0.00%
In-house training - other	0	0	0	0.00%	0	0	0.00%
Professional development - MJFRIT SFS	0	1,000	(1,000)	0.00%	640	(640)	-100.00%
Professional development - MJFRIT WFS	0	0	0	0.00%	0	0	0.00%
Professional development - Tech rescue classes	0	8,000	(7,021)	12.24%	1,682	(703)	-41.80%
Professional development - other	979	0	979	0.00%	0	979	0.00%
Education & training - other	0	2,200	(2,200)	0.00%	232	(2,332)	-100.00%
IF-SIA Manuals	0	0	0	0.00%	0	0	0.00%
Travel expenses	0	0	0	0.00%	0	0	0.00%
Total Education & Training	\$979	\$11,200	(\$10,221)	8.74%	\$2,554	(\$1,575)	-61.67%

WARRENTON FIRE PROTECTION DISTRICT
MONTHLY FINANCIAL STATEMENT ANALYSIS

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	JUNE 30, 2025 ACTUAL Y-T-D	FY 2025 BUDGET	OVER (UNDER) BUDGET	% OF BUDGET	JUNE 30, 2024 ACTUAL Y-T-D	DIFFERENCES 2025 - 2024 \$ OVER (UNDER)	DIFFERENCES 2025 - 2024 % OVER (UNDER)
GENERAL FUND							
PAGE 7							
Equipment & Maintenance							
Hand tools & shop Equip		\$0			\$118	(\$118)	-100.00%
Apparatus equipment - tech rescue equip	1,299	1,500	(201)	86.60%	5,263	(3,964)	-75.32%
Apparatus equipment - light bar 1424		0	0		0	0	
Apparatus equipment - class A foam		0	0		0	0	
Apparatus equipment - other		10,000	(10,000)	0.00%	865	(865)	-100.00%
Fuel	8,982	18,000	(9,018)	49.90%	11,130	(2,148)	-19.30%
General maintenance - 1400	1,435	500	935	287.00%	2,516	(1,081)	-42.97%
General maintenance - 1413	87	800	(513)	14.50%	152	(65)	-42.76%
General maintenance - 1414	2,008	10,000	(7,992)	20.08%	21,410	(19,402)	-90.62%
General maintenance - 1418	65	0	65		0	65	
General maintenance - 1419	178	0	178		162	16	9.88%
General maintenance - 1422		0	0		152	(152)	-100.00%
General maintenance - 1423	40	0	40		206	(166)	-80.58%
General maintenance - 1424	9,478	10,000	(522)	94.78%	18,420	(8,942)	-48.55%
General maintenance - 1428	725	0	725		0	725	
General maintenance - 1433		0	0		173	(173)	-100.00%
General maintenance - 1434	11	0	11		90	(79)	-87.78%
General maintenance - 1449	344	0	344		167	177	105.95%
General maintenance - 1498 - Kubota UTV	160	0	160		0	160	
General maintenance - 1499		0	0		212	(212)	-100.00%
Air-1		0	0		0	0	
Apparatus equipment	835	0	835		123	712	578.86%
Breathing Air Compressor		1,000	(1,000)	0.00%	1,191	(1,191)	-100.00%
Haz-Mat 3		0	0		0	0	
SCBAs		500	(500)	0.00%	1,149	(1,149)	-100.00%
Unit 1		0	0		0	0	
Small equipment	76	600	(524)	12.67%	154	(78)	-50.65%
General maintenance - other	3,172	0	3,172		626	2,546	406.71%
Shop supplies	401	250	151	160.40%	51	350	686.27%
Equipment & maintenance - other		0	0		0	0	
Total Equipment & Maintenance	\$29,296	\$52,950	(\$23,654)	55.33%	\$64,330	(\$35,034)	-54.46%
Fire Prevention							
Fire marshal	\$0	\$0	\$0		\$0	\$0	
Fire marshal uniform	0	600	(600)	0.00%	0	0	
Office supplies	320	1,000	(680)	32.00%	112	208	185.71%
Advertisement		500	(500)	0.00%	237	(237)	
Fire Code Organizations - NFPA code subscription	1,378	1,600	(222)	86.13%	1,553	(175)	-11.27%
Fire Code Organizations - NFPA membership	225	350	(125)	64.29%	0	225	
Fire Code Organizations - ICC membership		175	(175)	0.00%	0	0	
Fire prevention		2,000	(2,000)	0.00%	12,827	(12,827)	-100.00%
Fire prevention - open house		0	0		0	0	
Fire prevention - printing/advertisements		0	0		0	0	
Fire prevention - fire prevention week		0	0		28	(28)	-100.00%
Total Fire Prevention	\$1,923	\$6,225	(\$4,302)	30.89%	\$14,757	(\$12,834)	-86.97%
Honor Guard							
Awards		\$0	\$0		\$0	\$0	
Uniforms		0	0		0	0	
Badges		0	0		0	0	
Flags		0	0		0	0	
Total Honor Guard	\$0	\$0	\$0		\$0	\$0	

WARRENTON FIRE PROTECTION DISTRICT
MONTHLY FINANCIAL STATEMENT ANALYSIS

	1	2	3	4	5	6	7
	JUNE 30, 2025 ACTUAL Y-T-D	FY 2025 BUDGET	OVER (UNDER) BUDGET	% OF BUDGET	JUNE 30, 2024 ACTUAL Y-T-D	DIFFERENCES 2025 - 2024 \$ OVER (UNDER)	DIFFERENCES 2025 - 2024 % OVER (UNDER)
GENERAL FUND PAGE 8.							
Insurance							
Accident & Health	\$3,093	\$9,000	(\$5,907)	34.37%	\$8,692	(\$5,589)	-64.37%
Commercial liability	19,293	16,000	3,293	120.89%	16,000	3,293	20.58%
Commercial property	24,869	20,000	4,869	124.38%	19,179	5,690	28.67%
Commercial vehicles	15,947	14,000	1,947	113.91%	13,179	2,768	21.00%
Workers compensation	32,684	50,000	(17,316)	54.47%	24,880	7,804	31.37%
Inland marine	1,081	2,000	(919)	54.05%	1,566	(485)	-30.97%
LOSAP program		0	0		0	0	
Total Insurance	\$96,967	\$121,000	(\$24,033)	80.14%	\$93,486	\$13,481	16.15%
Long-range planning election costs	\$0	\$0	\$0		\$0	\$0	
Memberships							
Background checks/MVR	\$466	\$800	(\$334)	58.25%	\$446	\$20	4.48%
Food at incidents	0	0	0		37	(37)	-100.00%
Food at specials	0	0	0		0	0	
Membership incentive/LOSAP	3,935	5,900	(1,965)	71.55%	5,308	(1,373)	-25.87%
Membership appreciation	488	7,000	(6,512)	8.97%	0	488	
Total memberships	\$4,889	\$13,300	(\$8,411)	36.76%	\$5,791	(\$902)	-15.56%
Public relations							
Advertisement	\$49	\$0	\$49		\$78	(\$29)	-37.18%
Special event supplies	0	0	0		192	(192)	-100.00%
Total public relations	\$49	\$0	\$49		\$270	(\$221)	-81.85%
Protective Equipment							
Utility gloves	\$393	\$400	(\$7)	98.25%	\$142	\$251	176.76%
Helmet maintenance	0	0	0		0	0	
General accessory items	0	0	0		0	0	
Protective equipment - structural boots	220	1,800	(1,380)	13.75%	0	220	
Protective equipment - structural gloves	184	1,000	(816)	18.40%	0	184	
Protective equipment - structural helmets	365	0	365		1,478	(1,113)	-75.30%
Protective equipment - structural turnout suits	142	12,000	(11,858)	1.18%	0	142	
Protective equipment - structural hoods	0	0	0		0	0	
Protective equipment - helmet fronts	0	0	0		0	0	
Total Protective Equipment	\$1,304	\$15,000	(\$13,696)	8.69%	\$1,620	(\$316)	-19.51%
Station flags	\$0	\$600	(\$600)	0.00%	\$115	(\$115)	-100.00%
Uniforms							
Badges	\$95	\$0	\$95		\$402	(\$307)	-76.37%
Class A dress uniforms	2,031	0	2,031		682	1,349	197.80%
Collar brass, name tags	0	0	0		88	(88)	-100.00%
Dress uniforms shirts	0	0	0		0	0	
Hats	0	0	0		0	0	
Uniforms full-line	5,641	10,400	(4,759)	54.24%	1,713	3,928	229.31%
Uncategorized expense	0	0	0		107	(107)	-100.00%
Uniforms volunteers	699	500	199	139.80%	0	699	
Total Uniforms	\$9,465	\$10,900	(\$2,434)	77.57%	\$2,992	\$5,474	182.95%
EMS Supplies	\$939	\$2,500	(\$1,561)	37.56%	\$1,441	(\$502)	-34.84%
Safety - bottled water	\$170	\$600	(\$430)	28.33%	\$393	(\$213)	-55.61%
Other committee groups - special events	\$0	\$0	\$0		\$0	\$0	
Reconciliation discrepancies	\$1,280	\$0	\$1,280		(\$463)	\$1,733	382.56%

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GENERAL FUND							
PAGE 9							
Salaries							
Office Manager	\$24,575	\$52,000	(\$27,425)	47.26%	\$18,762	\$5,813	30.98%
Captains	\$109,465	\$219,900	(\$110,435)	49.78%	\$86,565	\$22,900	26.45%
Total Captains	\$109,465	\$219,900	(\$110,435)	49.78%	\$86,565	\$22,900	26.45%
District Board	\$0	\$0	\$0		\$0	\$0	
Firefighters	\$239,764	\$513,177	(\$273,413)	46.72%	\$230,782	\$8,982	3.89%
Total Firefighters	\$239,764	\$513,177	(\$273,413)	46.72%	\$230,782	\$8,982	3.89%
Fire Chief	\$0	\$0	\$0		\$0	\$0	
Overtime	\$66,142	\$100,000	(\$33,858)	66.14%	\$114,139	(\$47,997)	-42.05%
Holiday Pay	3,200	6,000	(2,800)	53.33%	3,200	0	0.00%
Out of class	159	2,000	(1,841)	7.95%	450	(291)	-64.67%
Apparatus maintenance	7,076	15,000	(7,924)	47.17%	6,670	406	6.09%
Physicals	0	4,000	(4,000)	0.00%	0	0	
Total salaries	\$450,381	\$908,077	(\$457,696)	49.60%	\$460,568	(\$10,187)	-2.21%
Benefits							
Pension	\$92,486	\$150,000	(\$57,514)	61.66%	\$51,711	\$40,775	78.85%
Health Insurance reimbursement	3,524	6,000	(2,476)	68.73%	5,092	(1,568)	-30.79%
Health Insurance	79,429	125,000	(45,571)	63.54%	63,517	15,912	25.05%
	\$175,439	\$281,000	(\$105,561)	62.43%	\$120,320	\$55,119	45.81%
Payroll taxes							
SUI	\$0	\$0	\$0		\$0	\$0	
Employer SS	33,508	50,000	(16,492)	67.02%	33,923	(415)	-1.22%
FUTA	0	0	0		0	0	
Employer Medicare	0	0	0		0	0	
Payroll taxes other	0	0	0		0	0	
	\$33,508	\$50,000	(\$16,492)	67.02%	\$33,923	(\$415)	-1.22%
Payroll expenses - other	\$0	\$0	\$0		\$0	\$0	
TOTAL PAYROLL RELATED EXPENSES	\$559,328	\$1,239,077	(\$679,749)	53.21%	\$514,811	\$44,517	7.24%

WARRENTON FIRE PROTECTION DISTRICT
MONTHLY FINANCIAL STATEMENT ANALYSIS

	1	2	JUNE 30, 2025	4
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	CASH BALANCES	CASH BALANCES	CASH BALANCES	CASH BALANCES
	JUNE 30, 2025	JUNE 30, 2024	2025 - 2024 \$	2025 - 2024 %
	ACTUAL Y-T-D	ACTUAL Y-T-D	OVER (UNDER)	OVER (UNDER)
GENERAL FUND				
PAGE 10				
CASH BALANCES:				
FCSB - Payroll account	\$24,323.62	\$3,228.87	\$21,094.75	653.32%
FCSB - Money market account	527,905.18	704,327.68	(176,422.50)	-25.05%
FCSB - Capital expenditures	3,935.94	3,933.98	1.96	0.05%
FCSB - Operating account	13,306.87	1,984.38	11,322.49	570.58%
UMB - 2016 Reserve account	152,204.82	147,880.71	4,324.11	2.92%
UMB - CD Fund account	13.42	12,162.43	(12,149.01)	-99.89%
TOTAL CASH BALANCES	\$721,689.85	\$873,518.05	(\$151,828.20)	-17.38%
LESS: REMAINING 2025 BUDGET EXPENSES, net	(\$878,029)	(\$878,029)	\$0.00	
	\$0	\$0		
ESTIMATED RESERVE at DECEMBER 31, 2025	(\$156,339.15)	(\$4,510.95)	(\$151,828.20)	3365.77%
ESTIMATED RESERVE - % of EXPENSES	-8.74%	-0.25%	-8.49%	3365.77%
RESERVE MONTHS	(1.05)	(0.03)	(1.02)	3365.77%
RESERVE DAYS	(32.52)	(0.94)	-31.58	3365.77%

Warrenton Fire Protection District
Statement of Assets, Liabilities and Fund Balance - Modified Cash Basis
June 30, 2025

ASSETS

Current Assets		
FCSB (2586)-Payroll Account	\$	24,323.62
FCSB (2594)-Operating Account		13,306.87
FSCB (8505)-Money Market		527,905.18
FSCB (8661)-Capital Expendit.		3,935.94
UMB - 2016 Reserve Account		152,204.82
UMB - CD Fund Account		13.42
Total Current Assets		721,689.85
Property and Equipment		
Total Property and Equipment		0.00
Other Assets		
Total Other Assets		0.00
Total Assets	\$	<u>721,689.85</u>

LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE

Current Liabilities		
Credit Cards	\$	1,426.38
Payroll Withholdings		6,479.88
Total Current Liabilities		7,906.26
Deferred Inflows of Resources		
Total Deferred Inflows of Resources		0.00
Total Liabilities		7,906.26
Fund Balance		
Fund Balance - Unreserved		(92,156.63)
Fund Balance - Restricted, DS		151,974.33
Excess Revenue over (under) Ex		653,965.89
Total Fund Balance		713,783.59
Total Liab., Def. Inflows & Fund Balance	\$	<u>721,689.85</u>

Warrenton Fire Protection District
Statement of Revenues and Expenditures - Modified Cash Basis
For the Six Months Ending June 30, 2025

	Current Month		Year to Date	
Revenues				
Tax Collection Revenue	\$ 9,574.20	68.56	\$ 1,501,512.95	95.99
Interest Income	593.22	4.25	1,231.51	0.08
Miscellaneous Revenue	15.00	0.11	585.61	0.04
Permit Fees	3,782.56	27.09	48,392.34	3.09
Grants	0.00	0.00	12,483.27	0.80
Total Revenues	13,964.98	100.00	1,564,205.68	100.00
Cost of Sales				
Total Cost of Sales	0.00	0.00	0.00	0.00
Gross Profit	13,964.98	100.00	1,564,205.68	100.00
Expenditures				
Salaries	58,121.74	416.20	377,162.53	24.11
Salaries - OT	13,663.32	97.84	73,218.32	4.68
Election Expenses	294.31	2.11	16,047.70	1.03
Interest Expense	0.00	0.00	4,812.51	0.31
Payroll Taxes	5,317.11	38.07	33,507.85	2.14
Information Technology	689.76	4.94	4,387.31	0.28
Office Supplies	28.13	0.20	469.32	0.03
Photocopier Support	204.68	1.47	1,140.74	0.07
Postage & Mail Support	0.00	0.00	316.16	0.02
Web Site	34.95	0.25	174.75	0.01
Internet Access	333.48	2.39	1,999.96	0.13
IT Support	10.99	0.08	361.83	0.02
Communication Expenses	0.00	0.00	282.60	0.02
Vehicle Payments	0.00	0.00	5,000.00	0.32
Building Payments	0.00	0.00	10,899.95	0.70
Retirement Plan - Pension	14,725.97	105.45	92,485.94	5.91
Gasoline and Oil	1,200.55	8.60	8,982.38	0.57
Background Checks/MVR	72.67	0.52	466.02	0.03
Insurance - General	19,629.25	140.56	96,966.85	6.20
Insurance - Employee	1,704.84	12.21	82,953.11	5.30
Audit of Accounts	0.00	0.00	9,100.00	0.58
Operating Expenses	1,755.36	12.57	11,220.32	0.72
Credit Card Processing	79.21	0.57	93.16	0.01
Building Maintenance	3,687.29	26.40	10,336.46	0.66
Equipment&Vehicle Maintenance	2,646.70	18.95	20,314.30	1.30
Fire Prevention and Education	0.00	0.00	1,922.87	0.12
Training and Education	0.00	0.00	978.63	0.06
Uniforms	3,917.04	28.05	9,769.63	0.62
Supplies - EMS	0.00	0.00	939.41	0.06
Supplies - Support Facility	682.66	4.89	1,450.33	0.09
Alarm Monitoring	0.00	0.00	535.38	0.03
Gas/Electric	1,327.07	9.50	23,459.71	1.50
Storage Building/Hangar	32.05	0.23	238.06	0.02
Telephone	707.70	5.07	5,192.88	0.33
Waste Disposai	265.53	1.90	1,612.47	0.10
Water/Sewer	225.97	1.62	1,440.35	0.09
Total Expenditures	131,358.33	940.63	910,239.79	58.19
Excess of Revenue over (under) Expend	\$ (117,393.35)	(840.63)	\$ 653,965.89	41.81

See Accountant's Compilation Report - Modified Cash Basis

Warrenton Fire Protection District
Statement of Revenues and Expenditures - Modified Cash Basis
For the Six Months Ending June 30, 2025

	Current Month		Year to Date	
Revenues				
Lincoln County Tax Revenue	\$ 253.43	1.81	\$ 13,907.37	0.89
Warrenton County Tax Revenue	9,320.77	66.74	1,487,605.58	95.10
FSCB (8505)-Money Market	118.38	0.85	986.63	0.06
FSCB (8661)-Cap Expend. Int.	0.16	0.00	0.97	0.00
UMB - 2016 Net Gain/Loss	474.68	3.40	2,815.62	0.18
UMB - CD Net Gain/Loss	0.00	0.00	(2,571.71)	(0.16)
Report Fee	15.00	0.11	45.00	0.00
Credit Card Rebate	0.00	0.00	73.89	0.00
MFA Patronage Credit	0.00	0.00	224.72	0.01
Donations	0.00	0.00	142.00	0.01
Basement Rental	0.00	0.00	100.00	0.01
Permit Fees - Deposits	3,782.56	27.09	45,252.49	2.89
Permit Fees - CC	0.00	0.00	3,139.85	0.20
Grant in Lieu of Taxes	0.00	0.00	8,992.27	0.57
Grant Money	0.00	0.00	3,491.00	0.22
Total Revenues	13,964.98	100.00	1,564,205.68	100.00
Cost of Sales				
Total Cost of Sales	0.00	0.00	0.00	0.00
Gross Profit	13,964.98	100.00	1,564,205.68	100.00
Expenditures				
Salaries - Fire Fighter	27,038.26	193.61	173,353.55	11.08
Salaries - Office Manager	3,780.80	27.07	24,575.20	1.57
Salaries - Captain	16,485.76	118.05	109,464.80	7.00
Salaries - Fire Chief	7,329.40	52.48	47,641.10	3.05
Salaries - Fire Marshal	2,887.52	20.68	18,768.88	1.20
Salaries - Holiday Pay	600.00	4.30	3,200.00	0.20
Salaries - Out of Class	0.00	0.00	159.00	0.01
Salaries - Addtnl Overtime	11,915.38	85.32	66,142.00	4.23
Salaries - Appt Mnt Overtime	1,747.94	12.52	7,076.32	0.45
Lincoln Co Clerk	0.00	0.00	699.68	0.04
Warren County Treasurer	0.00	0.00	9,853.10	0.63
Warren County Record	48.65	0.35	642.78	0.04
First State Community Bank CC	245.66	1.76	3,541.65	0.23
Summit Digital Solutions	0.00	0.00	2,000.00	0.13
Election Expenses Reimbursemen	0.00	0.00	(689.51)	(0.04)
Interest Expense	0.00	0.00	4,812.51	0.31
Social Security - Employer	4,309.29	30.86	27,156.68	1.74
Medicare - Employer	1,007.82	7.22	6,351.17	0.41
NWO IT Services	424.02	3.04	2,970.43	0.19
First State Community Bank CC	265.74	1.90	1,416.88	0.09
First State Community Bank CC	28.13	0.20	258.93	0.02
ODP Business Solutions	0.00	0.00	210.39	0.01
Great America Financial	204.68	1.47	1,140.74	0.07
First State Community Bank CC	0.00	0.00	141.39	0.01
Goin' Postal	0.00	0.00	174.77	0.01
First State Community Bank CC	34.95	0.25	174.75	0.01
Gateway Fiber	333.48	2.39	1,999.96	0.13
First State Community Bank CC	10.99	0.08	361.83	0.02
A&W Communications	0.00	0.00	282.60	0.02
Lake St. Louis Fire Protection	0.00	0.00	5,000.00	0.32
UMB Bank, N.A.	0.00	0.00	10,899.95	0.70
MO LAGERS - Fire	14,725.97	105.45	92,485.94	5.91

See Accountant's Compilation Report - Modified Cash Basis

Warrenton Fire Protection District
Statement of Revenues and Expenditures - Modified Cash Basis
For the Six Months Ending June 30, 2025

	Current Month		Year to Date	
WEX	1,200.55	8.60	8,880.96	0.57
First State Community Bank CC	0.00	0.00	101.42	0.01
SAMBA Holdings, Inc.	72.67	0.52	466.02	0.03
The Tri-County Agency	0.00	0.00	61,190.00	3.91
Missouri Employers Mutual	19,629.25	140.56	32,684.00	2.09
GSB	0.00	0.00	3,092.85	0.20
Healthcare (Pre-Tax)	(2,280.16)	(16.33)	(12,369.69)	(0.79)
ASI	50.00	0.36	3,523.56	0.23
PFEM IAFF 2665	0.00	0.00	79,801.71	5.10
HealthComp	0.00	0.00	7,997.53	0.51
VFIS	3,935.00	28.18	3,935.00	0.25
Mercy Corporate	0.00	0.00	65.00	0.00
Spinner & Company, P.C.	0.00	0.00	9,100.00	0.58
Rognan & Associates	1,000.00	7.16	6,000.00	0.38
QuickBooks Payroll Service	44.00	0.32	264.00	0.02
First State Community Bank CC	26.86	0.19	1,100.82	0.07
Hammond and Shinnors	684.50	4.90	1,535.50	0.10
Sam's Club	0.00	0.00	50.00	0.00
SCCESA	0.00	0.00	1,250.00	0.08
Nationwide	0.00	0.00	1,020.00	0.07
Credit Card Processing Fees	79.21	0.57	93.16	0.01
First State Community Bank CC	18.94	0.14	685.90	0.04
LaRue Pest Control	0.00	0.00	380.00	0.02
Schraer-HVAC	281.85	2.02	380.85	0.02
Perfect Cut Lawn	2,075.00	14.86	4,220.00	0.27
J.F. Ahern Co.	1,098.00	7.86	1,098.00	0.07
Loomis Bros. Equip	0.00	0.00	250.00	0.02
Chic Lumber & Hardware	213.50	1.53	247.96	0.02
Oakley Pro Products	0.00	0.00	1,382.05	0.09
Freedom Restoration	0.00	0.00	62,050.77	3.97
ServPro	0.00	0.00	1,005.97	0.06
Building Maintenance Reimburse	0.00	0.00	(61,365.04)	(3.92)
Cummins Sales and Service	183.48	1.31	4,861.91	0.31
Gateway Truck & Refrigeration	0.00	0.00	98.17	0.01
Leo M Ellebracht Company	142.54	1.02	507.54	0.03
Skyline Diesel Repair & Towing	1,140.00	8.16	2,915.00	0.19
Truck Centers	1,159.46	8.30	1,159.46	0.07
Warrenton Tire & Muffler Cente	0.00	0.00	871.56	0.06
Double J Auto Parts	0.00	0.00	965.01	0.06
NAPA Auto & Truck	21.22	0.15	350.18	0.02
First State Community Bank CC	0.00	0.00	4,063.19	0.26
Sentinel Emergency Solutions	0.00	0.00	2,667.89	0.17
Jeff Dunn	0.00	0.00	1,505.27	0.10
Chic Lumber & Hardware	0.00	0.00	53.56	0.00
O'Reilly Auto Parts	0.00	0.00	14.32	0.00
Fastenal	0.00	0.00	31.24	0.00
Scott Determann	0.00	0.00	250.00	0.02
ODP Business Solutions LLC	0.00	0.00	35.39	0.00
NFPA	0.00	0.00	1,777.50	0.11
First State Community Bank CC	0.00	0.00	109.98	0.01
First State Community Bank CC	0.00	0.00	437.43	0.03
Lauren Herrmann	0.00	0.00	41.20	0.00
Pike Lincoln Tech	0.00	0.00	500.00	0.03
First State Community Bank CC	0.00	0.00	554.64	0.04
Leon Uniform	112.50	0.81	2,367.92	0.15
Witmer Public Safety	183.68	1.32	183.68	0.01
Galls, LLC	0.00	0.00	357.99	0.02
STL Shirt Co., LLC	3,424.75	24.52	5,716.50	0.37
Bound Tree Medical	0.00	0.00	392.79	0.03

See Accountant's Compilation Report - Modified Cash Basis

Warrenton Fire Protection District
Statement of Revenues and Expenditures - Modified Cash Basis
For the Six Months Ending June 30, 2025

	Current Month		Year to Date	
Uniform Reimbursement	196.11	1.40	196.11	0.01
Bound Tree Medical	0.00	0.00	871.93	0.06
EMS Supplies Reimbursement	0.00	0.00	67.48	0.00
Walmart Community BRC	0.00	0.00	145.24	0.01
First State Community Bank CC	0.00	0.00	39.99	0.00
Absopure Water	0.00	0.00	318.70	0.02
Royal Papers	682.66	4.89	682.66	0.04
Double J Auto Parts	0.00	0.00	57.23	0.00
Fastenal	0.00	0.00	206.51	0.01
Interface Security Systems	0.00	0.00	535.38	0.03
Ameren Missouri	269.81	1.93	1,509.68	0.10
MFA Oil & Propane	0.00	0.00	9,744.71	0.62
Ameren Missouri	567.19	4.06	3,861.55	0.25
MFA Oil & Propane	386.21	2.77	5,054.27	0.32
Cuivre River Electric	103.86	0.74	3,289.50	0.21
Ameren Missouri	32.05	0.23	238.06	0.02
Brightspeed	166.47	1.19	914.57	0.06
First Net	168.20	1.20	2,039.73	0.13
First State Community Bank CC	273.03	1.96	1,638.58	0.10
Gateway Fiber	100.00	0.72	600.00	0.04
Grace Hauling, Inc.	265.53	1.90	1,612.47	0.10
City of Warrenton	53.91	0.39	300.33	0.02
City of Warrenton	119.06	0.85	822.02	0.05
Montgomery County Water Distri	53.00	0.38	318.00	0.02
Total Expenditures	<u>131,358.33</u>	<u>940.63</u>	<u>910,239.79</u>	<u>58.19</u>
Excess Revenue over (under) Expend	\$ <u>(117,393.35)</u>	(840.63)	\$ <u>653,965.89</u>	<u>41.81</u>

Warrenton Fire Protection District
Statement of Revenues and Expenditures - Modified Cash Basis
For the Six Months Ending June 30, 2025

	Current Month Current Year	Current Month Previous Year	Year to Date Current Year	Year to Date Previous Year
Revenues				
Tax Collection Revenue	\$ 9,574.20	\$ 9,261.38	\$ 1,501,512.95	\$ 1,299,149.38
Interest Income	593.22	740.40	1,231.51	(7,350.66)
Miscellaneous Revenue	15.00	1,571.12	585.61	4,286.94
Permit Fees	3,782.56	4,226.90	48,392.34	35,608.87
Grants	0.00	0.00	12,483.27	86,160.86
Total Revenues	13,964.98	15,799.80	1,564,205.68	1,417,855.39
Cost of Sales				
Total Cost of Sales	0.00	0.00	0.00	0.00
Gross Profit	13,964.98	15,799.80	1,564,205.68	1,417,855.39
Expenditures				
Salaries	58,121.74	52,158.90	377,162.53	345,429.97
Salaries - OT	13,663.32	17,104.41	73,218.32	120,809.73
Election Expenses	294.31	157.80	16,047.70	14,983.33
Interest Expense	0.00	0.00	4,812.51	0.00
Payroll Taxes	5,317.11	5,179.94	33,507.85	34,922.67
Information Technology	689.76	209.24	4,387.31	2,074.12
Office Supplies	28.13	0.00	469.32	237.69
Photocopier Support	204.68	409.09	1,140.74	1,142.20
Postage & Mail Support	0.00	0.00	316.16	242.07
Sattelite TV	0.00	198.19	0.00	1,155.69
Web Site	34.95	34.95	174.75	309.69
Internet Access	333.48	541.84	1,999.96	1,479.89
IT Support	10.99	9.99	361.83	9.99
Communication Expenses	0.00	0.00	282.60	0.00
Vehicle Payments	0.00	0.00	5,000.00	5,000.00
Building Payments	0.00	0.00	10,899.95	3,168.41
PPE/Gear	0.00	0.00	0.00	37.20
Retirement Plan - Pension	14,725.97	9,009.88	92,485.94	56,754.61
Gasoline and Oil	1,200.55	1,438.49	8,982.38	11,110.31
Background Checks/MVR	72.67	82.26	466.02	445.56
Membership Appreciation	0.00	0.00	0.00	6,619.05
Advertising & Public Relations	0.00	124.12	0.00	157.12
Insurance - General	19,629.25	14,503.75	96,966.85	80,420.25
Insurance - Employee	1,704.84	17,189.83	82,953.11	76,723.95
Audit of Accounts	0.00	8,100.00	9,100.00	16,700.00
Operating Expenses	1,755.36	5,516.00	11,220.32	16,919.45
Credit Card Processing	79.21	20.92	93.16	102.94
Building Maintenance	3,687.29	5,125.80	10,336.46	10,941.44
Equipment& Vehicle Maintenance	2,646.70	326.11	20,314.30	54,622.12
Fire Prevention and Education	0.00	0.00	1,922.87	14,520.08
Training and Education	0.00	192.50	978.63	2,434.45
Uniforms	3,917.04	1,298.13	9,769.63	3,142.34
Supplies - EMS	0.00	0.00	939.41	1,440.58
Supplies - Support Facility	682.66	121.63	1,450.33	1,216.95
Alarm Monitoring	0.00	0.00	535.38	500.28
Gas/Electric	1,327.07	964.22	23,459.71	17,055.78
Storage Building/Hangar	32.05	32.79	238.06	227.93
Telephone	707.70	1,057.27	5,192.88	5,485.91
Waste Disposal	265.53	254.05	1,612.47	1,533.63
Water/Sewer	225.97	229.41	1,440.35	1,561.55

Warrenton Fire Protection District
Statement of Revenues and Expenditures - Modified Cash Basis
For the Six Months Ending June 30, 2025

	Current Month Curent Year	Current Month Previous Year	Year to Date Current Year	Year to Date Previous Year
Total Expenditures	<u>131,358.33</u>	<u>141,591.51</u>	<u>910,239.79</u>	<u>911,638.93</u>
Excess of Revenue over (under) Expend	\$ <u>(117,393.35)</u>	\$ <u>(125,791.71)</u>	\$ <u>653,965.89</u>	\$ <u>506,216.46</u>

Warrenton Fire Protection District
Statement of Revenues and Expenditures - Modified Cash Basis
For the Six Months Ending June 30, 2025

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
Revenues				
Lincoln County Tax Revenue	\$ 253.43	\$ 181.09	\$ 13,907.37	\$ 12,906.65
Warrenton County Tax Revenue	9,320.77	9,080.29	1,487,605.58	1,281,229.68
TIF Tax Revenue	0.00	0.00	0.00	5,013.05
FSCB (8505)-Money Market	118.38	154.28	986.63	1,117.33
FSCB (8661)-Cap Expend. Int.	0.16	0.16	0.97	0.98
UMB - 2016 Net Gain/Loss	474.68	585.65	2,815.62	3,435.62
UMB - CD Net Gain/Loss	0.00	0.31	(2,571.71)	(11,904.59)
WFPD Ladies Auxiliary - Rebate	0.00	0.00	0.00	50.00
Report Fee	15.00	15.00	45.00	30.00
Cost Recovery	0.00	0.00	0.00	1,409.46
Intuit Reimbursement	0.00	0.00	0.00	(0.22)
Credit Card Rebate	0.00	0.00	73.89	93.97
MFA Patronage Credit	0.00	0.00	224.72	539.61
Sale of Asset	0.00	611.00	0.00	1,051.00
Uniform Reimbursement	0.00	0.00	0.00	168.00
Save a Label	0.00	945.12	0.00	945.12
Donations	0.00	0.00	142.00	0.00
Basement Rental	0.00	0.00	100.00	0.00
Permit Fees - Deposits	3,782.56	4,226.90	45,252.49	35,105.87
Permit Fees - CC	0.00	0.00	3,139.85	503.00
Grant in Lieu of Taxes	0.00	0.00	8,992.27	10,074.00
Grant Money	0.00	0.00	3,491.00	76,086.86
Total Revenues	13,964.98	15,799.80	1,564,205.68	1,417,855.39
Cost of Sales				
Total Cost of Sales	0.00	0.00	0.00	0.00
Gross Profit	13,964.98	15,799.80	1,564,205.68	1,417,855.39
Expenditures				
Salaries - Fire Fighter	27,038.26	26,185.50	173,353.55	180,365.18
Salaries - Office Manager	3,780.80	3,780.80	24,575.20	22,684.80
Salaries - Captain	16,485.76	11,375.68	109,464.80	72,320.04
Salaries - Fire Chief	7,329.40	7,329.40	47,641.10	47,641.10
Salaries - Fire Marshal	2,887.52	2,887.52	18,768.88	18,768.85
Salaries - Holiday Pay	600.00	600.00	3,200.00	3,200.00
Salaries - Out of Class	0.00	0.00	159.00	450.00
Salaries - Addtl Overtime	11,915.38	16,297.24	66,142.00	114,139.49
Salaries - Appt Mnt Overtime	1,747.94	807.17	7,076.32	6,670.24
Lincoln Co Clerk	0.00	0.00	699.68	606.20
Warren County Treasurer	0.00	0.00	9,853.10	10,911.98
Warren County Record	48.65	0.00	642.78	207.80
First State Community Bank CC	245.66	157.80	3,541.65	3,643.99
Summit Digital Solutions	0.00	0.00	2,000.00	0.00
Election Expenses Reimbursemen	0.00	0.00	(689.51)	(386.64)
Interest Expense	0.00	0.00	4,812.51	0.00
Social Security - Employer	4,309.29	4,198.12	27,156.68	28,303.32
Medicare - Employer	1,007.82	981.82	6,351.17	6,619.35
NWO IT Services	424.02	0.00	2,970.43	820.30
First State Community Bank CC	265.74	209.24	1,416.88	1,253.82
First State Community Bank CC	28.13	0.00	258.93	175.99
ODP Business Solutions	0.00	0.00	210.39	61.70
Marco Technologies	0.00	203.51	0.00	212.67

See Accountant's Compilation Report - Modified Cash Basis

Warrenton Fire Protection District
Statement of Revenues and Expenditures - Modified Cash Basis
For the Six Months Ending June 30, 2025

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
Great America Financial	204.68	205.58	1,140.74	929.53
First State Community Bank CC	0.00	0.00	141.39	70.77
USPS	0.00	0.00	0.00	136.00
Goin' Postal	0.00	0.00	174.77	35.30
Charter Communications	0.00	198.19	0.00	1,155.69
First State Community Bank CC	34.95	34.95	174.75	309.69
Charter Communications	0.00	195.67	0.00	1,133.72
Gateway Fiber	333.48	346.17	1,999.96	346.17
First State Community Bank CC	10.99	9.99	361.83	9.99
A&W Communications	0.00	0.00	282.60	0.00
Lake St. Louis Fire Protection	0.00	0.00	5,000.00	5,000.00
UMB Bank, N.A.	0.00	0.00	10,899.95	3,168.41
First State Community Bank CC	0.00	0.00	0.00	37.20
MO LAGERS - Fire	14,725.97	9,009.88	92,485.94	56,754.61
WEX	1,200.55	1,438.49	8,880.96	10,975.49
First State Community Bank CC	0.00	0.00	101.42	134.82
SAMBA Holdings, Inc.	72.67	82.26	466.02	445.56
First State Community Bank CC	0.00	0.00	0.00	6,619.05
Gov Deals	0.00	45.22	0.00	78.22
Eagle Activewear	0.00	78.90	0.00	78.90
Missouri Employers Mutual	0.00	0.00	0.00	10,376.50
The Tri-County Agency	0.00	0.00	61,190.00	55,540.00
Missouri Employers Mutual	19,629.25	14,503.75	32,684.00	14,503.75
GSB	0.00	0.00	3,092.85	0.00
Healthcare (Pre-Tax)	(2,280.16)	(1,551.72)	(12,369.69)	(9,734.49)
ASI	50.00	784.33	3,523.56	5,042.11
PFEM IAFF 2665	0.00	11,304.30	79,801.71	64,973.00
HealthComp	0.00	1,344.92	7,997.53	8,069.52
VFIS	3,935.00	5,308.00	3,935.00	8,373.81
Mercy Corporate	0.00	0.00	65.00	0.00
Spinner & Company, P.C.	0.00	8,100.00	9,100.00	16,700.00
Rognan & Associates	1,000.00	4,000.00	6,000.00	6,000.00
QuickBooks Payroll Service	44.00	44.00	264.00	289.00
First State Community Bank CC	26.86	0.00	1,100.82	187.95
Hammond and Shinnors	684.50	222.00	1,535.50	3,327.00
North Jefferson County EMS	0.00	0.00	0.00	5,000.00
Sam's Club	0.00	0.00	50.00	50.00
TForce Logistics	0.00	0.00	0.00	215.50
Warrenton Area Chamber	0.00	0.00	0.00	100.00
SSM Select	0.00	0.00	0.00	200.00
Compass Health	0.00	0.00	0.00	300.00
SCCESA	0.00	1,250.00	1,250.00	1,250.00
Nationwide	0.00	0.00	1,020.00	0.00
Credit Card Processing Fees	79.21	20.92	93.16	102.94
E & E Hydraulics	0.00	0.00	0.00	587.25
Fire Safety Inc	0.00	0.00	0.00	319.00
Roger Owenby	0.00	0.00	0.00	205.25
First State Community Bank CC	18.94	182.52	685.90	591.81
Hook N Ladder Vent	0.00	0.00	0.00	450.00
LaRue Pest Control	0.00	0.00	380.00	380.00
Schraer-HVAC	281.85	0.00	380.85	162.65
Survant-HVAC	0.00	0.00	0.00	99.00
Warrenton Oil Company	0.00	0.00	0.00	828.20
Perfect Cut Lawn	2,075.00	1,635.00	4,220.00	4,360.00
Bourgeois Door	0.00	1,672.78	0.00	1,672.78
J.F. Ahern Co.	1,098.00	1,098.00	1,098.00	1,098.00
Tech Electronics, Inc.	0.00	537.50	0.00	537.50
Loomis Bros. Equip	0.00	0.00	250.00	0.00

See Accountant's Compilation Report - Modified Cash Basis

Warrenton Fire Protection District
Statement of Revenues and Expenditures - Modified Cash Basis
For the Six Months Ending June 30, 2025

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
Chic Lumber & Hardware	213.50	0.00	247.96	0.00
Oakley Pro Products	0.00	0.00	1,382.05	0.00
Freedom Restoration	0.00	0.00	62,050.77	0.00
ServPro	0.00	0.00	1,005.97	0.00
Building Maintenance Reimburse	0.00	0.00	(61,365.04)	(350.00)
Craig Zimmermann	0.00	0.00	0.00	224.04
Cummins Sales and Service	183.48	0.00	4,861.91	29,478.84
Gateway Truck & Refrigeration	0.00	0.00	98.17	623.75
Leo M Ellebracht Company	142.54	0.00	507.54	2,270.00
Skyline Diesel Repair & Towing	1,140.00	0.00	2,915.00	1,000.00
Truck Centers	1,159.46	0.00	1,159.46	339.14
Warrenton Tire & Muffler Cente	0.00	0.00	871.56	5,188.10
Double J Auto Parts	0.00	116.20	965.01	899.21
NAPA Auto & Truck	21.22	170.94	350.18	2,310.49
First State Community Bank CC	0.00	38.97	4,063.19	3,233.03
Nu Way	0.00	0.00	0.00	2,709.99
Rescue Direct	0.00	0.00	0.00	1,419.22
Eberlin Boats	0.00	0.00	0.00	184.19
Mordt Tractor & Equip	0.00	0.00	0.00	886.11
Sentinel Emergency Solutions	0.00	0.00	2,667.89	2,824.20
Hart Collision	0.00	0.00	0.00	1,000.00
Jeff Dunn	0.00	0.00	1,505.27	31.81
Chic Lumber & Hardware	0.00	0.00	53.56	0.00
O'Reilly Auto Parts	0.00	0.00	14.32	0.00
Fastenal	0.00	0.00	31.24	0.00
Scott Determann	0.00	0.00	250.00	0.00
ODP Business Solutions LLC	0.00	0.00	35.39	112.18
Sentinel Emergency Solutions	0.00	0.00	0.00	12,827.00
NFPA	0.00	0.00	1,777.50	1,552.50
Craig Zimmermann	0.00	0.00	0.00	28.40
First State Community Bank CC	0.00	0.00	109.98	0.00
Jefferson County Emergency Ser	0.00	0.00	0.00	100.00
Mehlville Fire Protection Dist	0.00	0.00	0.00	300.00
University of Missouri-Columbi	0.00	0.00	0.00	640.00
Craig Zimmermann	0.00	0.00	0.00	382.95
First State Community Bank CC	0.00	112.50	437.43	486.50
Lauren Herrmann	0.00	0.00	41.20	195.00
North County Training	0.00	0.00	0.00	250.00
Wentzville FPD	0.00	80.00	0.00	80.00
Pike Lincoln Tech	0.00	0.00	500.00	0.00
First State Community Bank CC	0.00	0.00	554.64	176.46
Leon Uniform	112.50	402.00	2,367.92	1,827.41
Witmer Public Safety	183.68	142.25	183.68	312.83
Galls, LLC	0.00	228.00	357.99	228.00
Lauren Herrmann	0.00	196.11	0.00	196.11
STL Shirt Co., LLC	3,424.75	329.77	5,716.50	329.77
Bound Tree Medical	0.00	0.00	392.79	0.00
Uniform Reimbursement	196.11	0.00	196.11	71.76
Emergency Medical Products	0.00	0.00	0.00	1,440.58
Bound Tree Medical	0.00	0.00	871.93	0.00
EMS Supplies Reimbursement	0.00	0.00	67.48	0.00
Walmart Community BRC	0.00	35.38	145.24	406.41
First State Community Bank CC	0.00	21.00	39.99	271.37
Absopure Water	0.00	65.25	318.70	202.40
Royal Papers	682.66	0.00	682.66	336.77
Double J Auto Parts	0.00	0.00	57.23	0.00
Fastenal	0.00	0.00	206.51	0.00
Interface Security Systems	0.00	0.00	535.38	500.28

See Accountant's Compilation Report - Modified Cash Basis

Warrenton Fire Protection District
Statement of Revenues and Expenditures - Modified Cash Basis
For the Six Months Ending June 30, 2025

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
Ameren Missouri	269.81	226.29	1,509.68	1,318.13
MFA Oil & Propane	0.00	0.00	9,744.71	5,533.48
Ameren Missouri	567.19	621.41	3,861.55	3,911.68
MFA Oil & Propane	386.21	0.00	5,054.27	5,754.01
Cuivre River Electric	103.86	116.52	3,289.50	538.48
Ameren Missouri	32.05	32.79	238.06	227.93
Brightspeed	166.47	133.87	914.57	829.56
Charter Communications	0.00	150.72	0.00	830.54
First Net	168.20	399.30	2,039.73	2,397.60
First State Community Bank CC	273.03	273.38	1,638.58	1,328.21
Gateway Fiber	100.00	100.00	600.00	100.00
Grace Hauling, Inc.	265.53	254.05	1,612.47	1,533.63
City of Warrenton	53.91	48.28	300.33	293.25
City of Warrenton	119.06	128.13	822.02	950.30
Montgomery County Water Distri	53.00	53.00	318.00	318.00
Total Expenditures	131,358.33	141,591.51	910,239.79	911,638.93
Excess Revenue over (under) Expend	\$ (117,393.35)	\$ (125,791.71)	\$ 653,965.89	\$ 506,216.46

Warrenton Fire Protection District
Statement of Revenues and Expenditures - Modified Cash Basis
For the Six Months Ending June 30, 2025

	Current Month		Year to Date	
Revenues				
Tax Collection Revenue	\$ 9,574.20	68.56	\$ 1,501,512.95	95.99
Interest Income	593.22	4.25	1,231.51	0.08
Miscellaneous Revenue	15.00	0.11	585.61	0.04
Permit Fees	3,782.56	27.09	48,392.34	3.09
Grants	0.00	0.00	12,483.27	0.80
Total Revenues	13,964.98	100.00	1,564,205.68	100.00
Cost of Sales				
Total Cost of Sales	0.00	0.00	0.00	0.00
Gross Profit	13,964.98	100.00	1,564,205.68	100.00
Expenditures				
Salaries - Fire Fighter	27,038.26	193.61	173,353.55	11.08
Salaries - Office Manager	3,780.80	27.07	24,575.20	1.57
Salaries - Captain	16,485.76	118.05	109,464.80	7.00
Salaries - Fire Chief	7,329.40	52.48	47,641.10	3.05
Salaries - Fire Marshal	2,887.52	20.68	18,768.88	1.20
Salaries - Holiday Pay	600.00	4.30	3,200.00	0.20
Salaries - Out of Class	0.00	0.00	159.00	0.01
Total - Salaries	58,121.74	416.20	377,162.53	24.11
Salaries - Addnl Overtime	11,915.38	85.32	66,142.00	4.23
Salaries - Appt Mnt Overtime	1,747.94	12.52	7,076.32	0.45
Total - Salaries - OT	13,663.32	97.84	73,218.32	4.68
Lincoln Co Clerk	0.00	0.00	699.68	0.04
Warren County Treasurer	0.00	0.00	9,853.10	0.63
Warren County Record	48.65	0.35	642.78	0.04
First State Community Bank CC	245.66	1.76	3,541.65	0.23
Summit Digital Solutions	0.00	0.00	2,000.00	0.13
Election Expenses Reimbursemen	0.00	0.00	(689.51)	(0.04)
Total - Election Expenses	294.31	2.11	16,047.70	1.03
Interest Expense	0.00	0.00	4,812.51	0.31
Total - Interest Expense	0.00	0.00	4,812.51	0.31
Social Security - Employer	4,309.29	30.86	27,156.68	1.74
Medicare - Employer	1,007.82	7.22	6,351.17	0.41
Total - Payroll Taxes	5,317.11	38.07	33,507.85	2.14
NWO IT Services	424.02	3.04	2,970.43	0.19
First State Community Bank CC	265.74	1.90	1,416.88	0.09
Total - Information Technology	689.76	4.94	4,387.31	0.28
First State Community Bank CC	28.13	0.20	258.93	0.02
ODP Business Solutions	0.00	0.00	210.39	0.01
Total - Office Supplies	28.13	0.20	469.32	0.03
Great America Financial	204.68	1.47	1,140.74	0.07
Total - Photocopier Support	204.68	1.47	1,140.74	0.07
First State Community Bank CC	0.00	0.00	141.39	0.01
Goin' Postal	0.00	0.00	174.77	0.01
Total - Postage & Mail Support	0.00	0.00	316.16	0.02

See Accountant's Compilation Report - Modified Cash Basis

Warrenton Fire Protection District
Statement of Revenues and Expenditures - Modified Cash Basis
For the Six Months Ending June 30, 2025

	Current Month		Year to Date	
Total - Sattelite TV	0.00	0.00	0.00	0.00
First State Community Bank CC	34.95	0.25	174.75	0.01
Total - Web Site	34.95	0.25	174.75	0.01
Gateway Fiber	333.48	2.39	1,999.96	0.13
Total - Internet Access	333.48	2.39	1,999.96	0.13
First State Community Bank CC	10.99	0.08	361.83	0.02
Total - IT Support	10.99	0.08	361.83	0.02
A&W Communications	0.00	0.00	282.60	0.02
Total - Communication Expenses	0.00	0.00	282.60	0.02
Lake St. Louis Fire Protection	0.00	0.00	5,000.00	0.32
Total - Vehicle Payments	0.00	0.00	5,000.00	0.32
UMB Bank, N.A.	0.00	0.00	10,899.95	0.70
Total - Building Payments	0.00	0.00	10,899.95	0.70
Total - PPE/Gear	0.00	0.00	0.00	0.00
MO LAGERS - Fire	14,725.97	105.45	92,485.94	5.91
Total - Retirement Plan - Pension	14,725.97	105.45	92,485.94	5.91
WEX	1,200.55	8.60	8,880.96	0.57
First State Community Bank CC	0.00	0.00	101.42	0.01
Total - Gasoline and Oil	1,200.55	8.60	8,982.38	0.57
Total - Equipment Purchases	0.00	0.00	0.00	0.00
SAMBA Holdings, Inc.	72.67	0.52	466.02	0.03
Total - Background Checks/MVR	72.67	0.52	466.02	0.03
Total - Food at Incidents	0.00	0.00	0.00	0.00
Total - Membership Appreciation	0.00	0.00	0.00	0.00
Total - Advertising & Public Relations	0.00	0.00	0.00	0.00
The Tri-County Agency	0.00	0.00	61,190.00	3.91
Missouri Employers Mutual	19,629.25	140.56	32,684.00	2.09
GSB	0.00	0.00	3,092.85	0.20
Total - Insurance - General	19,629.25	140.56	96,966.85	6.20
Healthcare (Pre-Tax)	(2,280.16)	(16.33)	(12,369.69)	(0.79)
ASI	50.00	0.36	3,523.56	0.23
PFEM IAFF 2665	0.00	0.00	79,801.71	5.10
HealthComp	0.00	0.00	7,997.53	0.51
VFIS	3,935.00	28.18	3,935.00	0.25
Mercy Corporate	0.00	0.00	65.00	0.00
Total - Insurance - Employee	1,704.84	12.21	82,953.11	5.30
Total - Operating Expenses	0.00	0.00	0.00	0.00
Spinner & Company, P.C.	0.00	0.00	9,100.00	0.58
Total - Audit of Accounts	0.00	0.00	9,100.00	0.58

See Accountant's Compilation Report - Modified Cash Basis

Warrenton Fire Protection District
Statement of Revenues and Expenditures - Modified Cash Basis
For the Six Months Ending June 30, 2025

	Current Month		Year to Date	
Rognan & Associates	1,000.00	7.16	6,000.00	0.38
QuickBooks Payroll Service	44.00	0.32	264.00	0.02
First State Community Bank CC	26.86	0.19	1,100.82	0.07
Hammond and Shinnors	684.50	4.90	1,535.50	0.10
Sam's Club	0.00	0.00	50.00	0.00
SCCESA	0.00	0.00	1,250.00	0.08
Nationwide	0.00	0.00	1,020.00	0.07
Total - Operating Expenses	1,755.36	12.57	11,220.32	0.72
Credit Card Processing Fees	79.21	0.57	93.16	0.01
Total - Credit Card Processing	79.21	0.57	93.16	0.01
First State Community Bank CC	18.94	0.14	685.90	0.04
LaRue Pest Control	0.00	0.00	380.00	0.02
Schraer-HVAC	281.85	2.02	380.85	0.02
Perfect Cut Lawn	2,075.00	14.86	4,220.00	0.27
J.F. Ahern Co.	1,098.00	7.86	1,098.00	0.07
Loomis Bros. Equip	0.00	0.00	250.00	0.02
Chic Lumber & Hardware	213.50	1.53	247.96	0.02
Oakley Pro Products	0.00	0.00	1,382.05	0.09
Freedom Restoration	0.00	0.00	62,050.77	3.97
ServPro	0.00	0.00	1,005.97	0.06
Building Maintenance Reimburse	0.00	0.00	(61,365.04)	(3.92)
Total - Building Maintenance	3,687.29	26.40	10,336.46	0.66
Cummins Sales and Service	183.48	1.31	4,861.91	0.31
Gateway Truck & Refrigeration	0.00	0.00	98.17	0.01
Leo M Ellebracht Company	142.54	1.02	507.54	0.03
Skyline Diesel Repair & Towing	1,140.00	8.16	2,915.00	0.19
Truck Centers	1,159.46	8.30	1,159.46	0.07
Warrenton Tire & Muffler Cente	0.00	0.00	871.56	0.06
Double J Auto Parts	0.00	0.00	965.01	0.06
NAPA Auto & Truck	21.22	0.15	350.18	0.02
First State Community Bank CC	0.00	0.00	4,063.19	0.26
Sentinel Emergency Solutions	0.00	0.00	2,667.89	0.17
Jeff Dunn	0.00	0.00	1,505.27	0.10
Chic Lumber & Hardware	0.00	0.00	53.56	0.00
O'Reilly Auto Parts	0.00	0.00	14.32	0.00
Fastenal	0.00	0.00	31.24	0.00
Scott Determann	0.00	0.00	250.00	0.02
Total - Equipment & Vehicle Maintenan	2,646.70	18.95	20,314.30	1.30
ODP Business Solutions LLC	0.00	0.00	35.39	0.00
NFPA	0.00	0.00	1,777.50	0.11
First State Community Bank CC	0.00	0.00	109.98	0.01
Total - Fire Prevention and Education	0.00	0.00	1,922.87	0.12
First State Community Bank CC	0.00	0.00	437.43	0.03
Lauren Herrmann	0.00	0.00	41.20	0.00
Pike Lincoln Tech	0.00	0.00	500.00	0.03
Total - Training and Education	0.00	0.00	978.63	0.06
First State Community Bank CC	0.00	0.00	554.64	0.04
Leon Uniform	112.50	0.81	2,367.92	0.15
Witmer Public Safety	183.68	1.32	183.68	0.01
Galls, LLC	0.00	0.00	357.99	0.02
STL Shirt Co., LLC	3,424.75	24.52	5,716.50	0.37
Bound Tree Medical	0.00	0.00	392.79	0.03
Uniform Reimbursement	196.11	1.40	196.11	0.01

See Accountant's Compilation Report - Modified Cash Basis

Warrenton Fire Protection District
Statement of Revenues and Expenditures - Modified Cash Basis
For the Six Months Ending June 30, 2025

	Current Month		Year to Date	
Total - Uniform Expenses	3,917.04	28.05	9,769.63	0.62
Bound Tree Medical	0.00	0.00	871.93	0.06
EMS Supplies Reimbursement	0.00	0.00	67.48	0.00
Total - EMS Supplies	0.00	0.00	939.41	0.06
Walmart Community BRC	0.00	0.00	145.24	0.01
First State Community Bank CC	0.00	0.00	39.99	0.00
Absopure Water	0.00	0.00	318.70	0.02
Royal Papers	682.66	4.89	682.66	0.04
Double J Auto Parts	0.00	0.00	57.23	0.00
Fastenal	0.00	0.00	206.51	0.01
Total - Supplies - Support Facility	682.66	4.89	1,450.33	0.09
Interface Security Systems	0.00	0.00	535.38	0.03
Total - Alarm Monitoring	0.00	0.00	535.38	0.03
Ameren Missouri	269.81	1.93	1,509.68	0.10
Total - Station #1 - Electric	269.81	1.93	1,509.68	0.10
MFA Oil & Propane	0.00	0.00	9,744.71	0.62
Total - Station #1 - Gas	0.00	0.00	9,744.71	0.62
Ameren Missouri	567.19	4.06	3,861.55	0.25
Total - Station #2 - Electric	567.19	4.06	3,861.55	0.25
MFA Oil & Propane	386.21	2.77	5,054.27	0.32
Total - Station #2 - Gas	386.21	2.77	5,054.27	0.32
Cuivre River Electric	103.86	0.74	3,289.50	0.21
Total - Station #3 - Electric	103.86	0.74	3,289.50	0.21
Total - Station #3 - Gas	0.00	0.00	0.00	0.00
Ameren Missouri	32.05	0.23	238.06	0.02
Total - Storage Building/Hanger	32.05	0.23	238.06	0.02
Brightspeed	166.47	1.19	914.57	0.06
First Net	168.20	1.20	2,039.73	0.13
First State Community Bank CC	273.03	1.96	1,638.58	0.10
Gateway Fiber	100.00	0.72	600.00	0.04
Total - Telephone	707.70	5.07	5,192.88	0.33
Grace Hauling, Inc.	265.53	1.90	1,612.47	0.10
Total - Waste Disposal	265.53	1.90	1,612.47	0.10
City of Warrenton	53.91	0.39	300.33	0.02
Total - Station #1 Water/Sewer	53.91	0.39	300.33	0.02
City of Warrenton	119.06	0.85	822.02	0.05
Total - Station #2 Water/Sewer	119.06	0.85	822.02	0.05
Montgomery County Water Distri	53.00	0.38	318.00	0.02
Total - Station #3 Water/Sewer	53.00	0.38	318.00	0.02
Total Expenditures	131,358.33	940.63	910,239.79	58.19
Excess Revenue over (under) Expenditur	\$ (117,393.35)	(840.63)	\$ 653,965.89	41.81

See Accountant's Compilation Report - Modified Cash Basis

Warrenton Fire Protection District
Statement of Revenues and Expenditures - Modified Cash Basis
For the Six Months Ending June 30, 2025

Current Month

Year to Date

Warrenton Fire Protection District
Statement of Revenues and Expenditures - Modified Cash Basis
For the Six Months Ending June 30, 2025

	This Year Current Month	Last Year Current Month	This Year Year to Date	Last Year Year to Date
Revenues				
Tax Collection Revenue	\$ 9,574.20	9,261.38	\$ 1,501,512.95	1,299,149.38
Interest Income	593.22	740.40	1,231.51	(7,350.66)
Miscellaneous Revenue	15.00	1,571.12	585.61	4,286.94
Permit Fees	3,782.56	4,226.90	48,392.34	35,608.87
Grants	0.00	0.00	12,483.27	86,160.86
Total Revenues	13,964.98	15,799.80	1,564,205.68	1,417,855.39
Cost of Sales				
Total Cost of Sales	0.00	0.00	0.00	0.00
Gross Profit	13,964.98	15,799.80	1,564,205.68	1,417,855.39
Expenditures				
Salaries - Fire Fighter	27,038.26	26,185.50	173,353.55	180,365.18
Salaries - Office Manager	3,780.80	3,780.80	24,575.20	22,684.80
Salaries - Captain	16,485.76	11,375.68	109,464.80	72,320.04
Salaries - Fire Chief	7,329.40	7,329.40	47,641.10	47,641.10
Salaries - Fire Marshal	2,887.52	2,887.52	18,768.88	18,768.85
Salaries - Holiday Pay	600.00	600.00	3,200.00	3,200.00
Salaries - Out of Class	0.00	0.00	159.00	450.00
Total - Salaries	58,121.74	52,158.90	377,162.53	345,429.97
Salaries - Addtl Overtime	11,915.38	16,297.24	66,142.00	114,139.49
Salaries - Appt Mnt Overtime	1,747.94	807.17	7,076.32	6,670.24
Total - Salaries - OT	13,663.32	17,104.41	73,218.32	120,809.73
Lincoln Co Clerk	0.00	0.00	699.68	606.20
Warren County Treasurer	0.00	0.00	9,853.10	10,911.98
Warren County Record	48.65	0.00	642.78	207.80
First State Community Bank CC	245.66	157.80	3,541.65	3,643.99
Summit Digital Solutions	0.00	0.00	2,000.00	0.00
Election Expenses Reimbursemen	0.00	0.00	(689.51)	(386.64)
Total - Election Expenses	294.31	157.80	16,047.70	14,983.33
Interest Expense	0.00	0.00	4,812.51	0.00
Total - Interest Expense	0.00	0.00	4,812.51	0.00
Social Security - Employer	4,309.29	4,198.12	27,156.68	28,303.32
Medicare - Employer	1,007.82	981.82	6,351.17	6,619.35
Total - Payroll Taxes	5,317.11	5,179.94	33,507.85	34,922.67
NWO IT Services	424.02	0.00	2,970.43	820.30
First State Community Bank CC	265.74	209.24	1,416.88	1,253.82
Total - Information Technology	689.76	209.24	4,387.31	2,074.12
First State Community Bank CC	28.13	0.00	258.93	175.99
ODP Business Solutions	0.00	0.00	210.39	61.70
Total - Office Supplies	28.13	0.00	469.32	237.69
Marco Technologies	0.00	203.51	0.00	212.67
Great America Financial	204.68	205.58	1,140.74	929.53
Total - Photocopier Support	204.68	409.09	1,140.74	1,142.20
First State Community Bank CC	0.00	0.00	141.39	70.77

See Accountant's Compilation Report - Modified Cash Basis

Warrenton Fire Protection District
Statement of Revenues and Expenditures - Modified Cash Basis
For the Six Months Ending June 30, 2025

	This Year Current Month	Last Year Current Month	This Year Year to Date	Last Year Year to Date
USPS	0.00	0.00	0.00	136.00
Goin' Postal	0.00	0.00	174.77	35.30
Total - Postage & Mail Support	0.00	0.00	316.16	242.07
Charter Communications	0.00	198.19	0.00	1,155.69
Total - Sattelite TV	0.00	198.19	0.00	1,155.69
First State Community Bank CC	34.95	34.95	174.75	309.69
Total - Web Site	34.95	34.95	174.75	309.69
Charter Communications	0.00	195.67	0.00	1,133.72
Gateway Fiber	333.48	346.17	1,999.96	346.17
Total - Internet Access	333.48	541.84	1,999.96	1,479.89
First State Community Bank CC	10.99	9.99	361.83	9.99
Total - IT Support	10.99	9.99	361.83	9.99
A&W Communications	0.00	0.00	282.60	0.00
Total - Communication Expenses	0.00	0.00	282.60	0.00
Lake St. Louis Fire Protection	0.00	0.00	5,000.00	5,000.00
Total - Vehicle Payments	0.00	0.00	5,000.00	5,000.00
UMB Bank, N.A.	0.00	0.00	10,899.95	3,168.41
Total - Building Payments	0.00	0.00	10,899.95	3,168.41
First State Community Bank CC	0.00	0.00	0.00	37.20
Total - PPE/Gear	0.00	0.00	0.00	37.20
MO LAGERS - Fire	14,725.97	9,009.88	92,485.94	56,754.61
Total - Retirement Plan - Pension	14,725.97	9,009.88	92,485.94	56,754.61
WEX	1,200.55	1,438.49	8,880.96	10,975.49
First State Community Bank CC	0.00	0.00	101.42	134.82
Total - Gasoline and Oil	1,200.55	1,438.49	8,982.38	11,110.31
Total - Equipment Purchases	0.00	0.00	0.00	0.00
SAMBA Holdings, Inc.	72.67	82.26	466.02	445.56
Total - Background Checks/MVR	72.67	82.26	466.02	445.56
Total - Food at Incidents	0.00	0.00	0.00	0.00
First State Community Bank CC	0.00	0.00	0.00	6,619.05
Total - Membership Appreciation	0.00	0.00	0.00	6,619.05
Gov Deals	0.00	45.22	0.00	78.22
Eagle Activewear	0.00	78.90	0.00	78.90
Total - Advertising & Public Relations	0.00	124.12	0.00	157.12
Missouri Employers Mutual	0.00	0.00	0.00	10,376.50
The Tri-County Agency	0.00	0.00	61,190.00	55,540.00
Missouri Employers Mutual	19,629.25	14,503.75	32,684.00	14,503.75
GSB	0.00	0.00	3,092.85	0.00
Total - Insurance - General	19,629.25	14,503.75	96,966.85	80,420.25
Healthcare (Pre-Tax)	(2,280.16)	(1,551.72)	(12,369.69)	(9,734.49)
ASI	50.00	784.33	3,523.56	5,042.11

See Accountant's Compilation Report - Modified Cash Basis

Warrenton Fire Protection District
Statement of Revenues and Expenditures - Modified Cash Basis
For the Six Months Ending June 30, 2025

	This Year Current Month	Last Year Current Month	This Year Year to Date	Last Year Year to Date
PFEM IAFF 2665	0.00	11,304.30	79,801.71	64,973.00
HealthComp	0.00	1,344.92	7,997.53	8,069.52
VFIS	3,935.00	5,308.00	3,935.00	8,373.81
Mercy Corporate	0.00	0.00	65.00	0.00
Total - Insurance - Employee	1,704.84	17,189.83	82,953.11	76,723.95
Total - Operating Expenses	0.00	0.00	0.00	0.00
Spinner & Company, P.C.	0.00	8,100.00	9,100.00	16,700.00
Total - Audit of Accounts	0.00	8,100.00	9,100.00	16,700.00
Rognan & Associates	1,000.00	4,000.00	6,000.00	6,000.00
QuickBooks Payroll Service	44.00	44.00	264.00	289.00
First State Community Bank CC	26.86	0.00	1,100.82	187.95
Hammond and Shinnors	684.50	222.00	1,535.50	3,327.00
North Jefferson County EMS	0.00	0.00	0.00	5,000.00
Sam's Club	0.00	0.00	50.00	50.00
TForce Logistics	0.00	0.00	0.00	215.50
Warrenton Area Chamber	0.00	0.00	0.00	100.00
SSM Select	0.00	0.00	0.00	200.00
Compass Health	0.00	0.00	0.00	300.00
SCCESA	0.00	1,250.00	1,250.00	1,250.00
Nationwide	0.00	0.00	1,020.00	0.00
Total - Operating Expenses	1,755.36	5,516.00	11,220.32	16,919.45
Credit Card Processing Fees	79.21	20.92	93.16	102.94
Total - Credit Card Processing	79.21	20.92	93.16	102.94
E & E Hydraulics	0.00	0.00	0.00	587.25
Fire Safety Inc	0.00	0.00	0.00	319.00
Roger Owenby	0.00	0.00	0.00	205.25
First State Community Bank CC	18.94	182.52	685.90	591.81
Hook N Ladder Vent	0.00	0.00	0.00	450.00
LaRue Pest Control	0.00	0.00	380.00	380.00
Schraier-HVAC	281.85	0.00	380.85	162.65
Survant-HVAC	0.00	0.00	0.00	99.00
Warrenton Oil Company	0.00	0.00	0.00	828.20
Perfect Cut Lawn	2,075.00	1,635.00	4,220.00	4,360.00
Bourgeois Door	0.00	1,672.78	0.00	1,672.78
J.F. Ahern Co.	1,098.00	1,098.00	1,098.00	1,098.00
Tech Electronics, Inc.	0.00	537.50	0.00	537.50
Loomis Bros. Equip	0.00	0.00	250.00	0.00
Chic Lumber & Hardware	213.50	0.00	247.96	0.00
Oakley Pro Products	0.00	0.00	1,382.05	0.00
Freedom Restoration	0.00	0.00	62,050.77	0.00
ServPro	0.00	0.00	1,005.97	0.00
Building Maintenance Reimburse	0.00	0.00	(61,365.04)	(350.00)
Total - Building Maintenance	3,687.29	5,125.80	10,336.46	10,941.44
Craig Zimmermann	0.00	0.00	0.00	224.04
Cummins Sales and Service	183.48	0.00	4,861.91	29,478.84
Gateway Truck & Refrigeration	0.00	0.00	98.17	623.75
Leo M Ellebracht Company	142.54	0.00	507.54	2,270.00
Skyline Diesel Repair & Towing	1,140.00	0.00	2,915.00	1,000.00
Truck Centers	1,159.46	0.00	1,159.46	339.14
Warrenton Tire & Muffler Cente	0.00	0.00	871.56	5,188.10
Double J Auto Parts	0.00	116.20	965.01	899.21
NAPA Auto & Truck	21.22	170.94	350.18	2,310.49

See Accountant's Compilation Report - Modified Cash Basis

Warrenton Fire Protection District
Statement of Revenues and Expenditures - Modified Cash Basis
For the Six Months Ending June 30, 2025

	This Year Current Month	Last Year Current Month	This Year Year to Date	Last Year Year to Date
First State Community Bank CC	0.00	38.97	4,063.19	3,233.03
Nu Way	0.00	0.00	0.00	2,709.99
Rescue Direct	0.00	0.00	0.00	1,419.22
Eberlin Boats	0.00	0.00	0.00	184.19
Mordt Tractor & Equip	0.00	0.00	0.00	886.11
Sentinel Emergency Solutions	0.00	0.00	2,667.89	2,824.20
Hart Collision	0.00	0.00	0.00	1,000.00
Jeff Dunn	0.00	0.00	1,505.27	31.81
Chic Lumber & Hardware	0.00	0.00	53.56	0.00
O'Reilly Auto Parts	0.00	0.00	14.32	0.00
Fastenal	0.00	0.00	31.24	0.00
Scott Determann	0.00	0.00	250.00	0.00
Total - Equipment & Vehicle Maintenance	2,646.70	326.11	20,314.30	54,622.12
ODP Business Solutions LLC	0.00	0.00	35.39	112.18
Sentinel Emergency Solutions	0.00	0.00	0.00	12,827.00
NFPA	0.00	0.00	1,777.50	1,552.50
Craig Zimmermann	0.00	0.00	0.00	28.40
First State Community Bank CC	0.00	0.00	109.98	0.00
Total - Fire Prevention and Education	0.00	0.00	1,922.87	14,520.08
Jefferson County Emergency Ser	0.00	0.00	0.00	100.00
Mehlville Fire Protection Dist	0.00	0.00	0.00	300.00
University of Missouri-Columbi	0.00	0.00	0.00	640.00
Craig Zimmermann	0.00	0.00	0.00	382.95
First State Community Bank CC	0.00	112.50	437.43	486.50
Lauren Herrmann	0.00	0.00	41.20	195.00
North County Training	0.00	0.00	0.00	250.00
Wentzville FPD	0.00	80.00	0.00	80.00
Pike Lincoln Tech	0.00	0.00	500.00	0.00
Total - Training and Education	0.00	192.50	978.63	2,434.45
First State Community Bank CC	0.00	0.00	554.64	176.46
Leon Uniform	112.50	402.00	2,367.92	1,827.41
Witmer Public Safety	183.68	142.25	183.68	312.83
Galls, LLC	0.00	228.00	357.99	228.00
Lauren Herrmann	0.00	196.11	0.00	196.11
STL Shirt Co., LLC	3,424.75	329.77	5,716.50	329.77
Bound Tree Medical	0.00	0.00	392.79	0.00
Uniform Reimbursement	196.11	0.00	196.11	71.76
Total - Uniform Expenses	3,917.04	1,298.13	9,769.63	3,142.34
Emergency Medical Products	0.00	0.00	0.00	1,440.58
Bound Tree Medical	0.00	0.00	871.93	0.00
EMS Supplies Reimbursement	0.00	0.00	67.48	0.00
Total - EMS Supplies	0.00	0.00	939.41	1,440.58
Walmart Community BRC	0.00	35.38	145.24	406.41
First State Community Bank CC	0.00	21.00	39.99	271.37
Absopure Water	0.00	65.25	318.70	202.40
Royal Papers	682.66	0.00	682.66	336.77
Double J Auto Parts	0.00	0.00	57.23	0.00
Fastenal	0.00	0.00	206.51	0.00
Total - Supplies - Support Facility	682.66	121.63	1,450.33	1,216.95
Interface Security Systems	0.00	0.00	535.38	500.28
Total - Alarm Monitoring	0.00	0.00	535.38	500.28

See Accountant's Compilation Report - Modified Cash Basis

Warrenton Fire Protection District
Statement of Revenues and Expenditures - Modified Cash Basis
For the Six Months Ending June 30, 2025

	This Year Current Month	Last Year Current Month	This Year Year to Date	Last Year Year to Date
Ameren Missouri	269.81	226.29	1,509.68	1,318.13
Total - Station #1 - Electric	269.81	226.29	1,509.68	1,318.13
MFA Oil & Propane	0.00	0.00	9,744.71	5,533.48
Total - Station #1 - Gas	0.00	0.00	9,744.71	5,533.48
Ameren Missouri	567.19	621.41	3,861.55	3,911.68
Total - Station #2 - Electric	567.19	621.41	3,861.55	3,911.68
MFA Oil & Propane	386.21	0.00	5,054.27	5,754.01
Total - Station #2 - Gas	386.21	0.00	5,054.27	5,754.01
Cuivre River Electric	103.86	116.52	3,289.50	538.48
Total - Station #3 - Electric	103.86	116.52	3,289.50	538.48
Total - Station #3 - Gas	0.00	0.00	0.00	0.00
Ameren Missouri	32.05	32.79	238.06	227.93
Total - Storage Building/Hanger	32.05	32.79	238.06	227.93
Brightspeed	166.47	133.87	914.57	829.56
Charter Communications	0.00	150.72	0.00	830.54
First Net	168.20	399.30	2,039.73	2,397.60
First State Community Bank CC	273.03	273.38	1,638.58	1,328.21
Gateway Fiber	100.00	100.00	600.00	100.00
Total - Telephone	707.70	1,057.27	5,192.88	5,485.91
Grace Hauling, Inc.	265.53	254.05	1,612.47	1,533.63
Total - Waste Disposal	265.53	254.05	1,612.47	1,533.63
City of Warrenton	53.91	48.28	300.33	293.25
Total - Station #1 Water/Sewer	53.91	48.28	300.33	293.25
City of Warrenton	119.06	128.13	822.02	950.30
Total - Station #2 Water/Sewer	119.06	128.13	822.02	950.30
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	131,358.33	141,591.51	910,239.79	911,638.93
Excess Revenue over (under) Expenditur	\$ (117,393.35)	(125,791.71)	\$ 653,965.89	506,216.46