

Warrenton  
Fire Protection District

**Financial Statements**  
~  
**DECEMBER 31, 2025**

Rognan & Associates

**ROGNAN & ASSOCIATES**  
**Certified Public Accountants/International Consultants**  
**616 Applecross Ct.**  
**Saint Louis, MO 63021**  
**Telephone (636) 391-9831**  
**Fax (636) 391-9835**  
**"Client Service Driven"**  
**Website: Rognanandassociates.com**  
**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 December 31, 2025, and the related statements of revenues and expenses - modified cash basis for the year then ended December 31, 2025, in accordance with the modified cash basis of accounting, and for determining that the modified cash basis of accounting is an acceptable financial reporting framework. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit or review the accompanying general purpose financial statements nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on these general purpose financial statements.

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

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

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

*Rognan & Associates*

ROGNAN & ASSOCIATES  
St. Louis, MO  
January 14, 2026

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

<b>DEC 31, 2025</b>	<b>PERCENTAGE</b>	<b>GENERAL</b>	<b>OVER (UNDER)</b>
<b>PAGE 2</b>	<b>GAUGE</b>	<b>ACTUAL</b>	<b>BUDGET</b>
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 ✓
<b>\$30,382</b>	<b>1%</b>	<b>\$17,883</b>	<b>\$30,382</b>
<b>2024</b>	<b>PERCENTAGE</b>	<b>GENERAL</b>	<b>OVER (UNDER)</b>
	<b>GAUGE</b>	<b>ACTUAL</b>	<b>BUDGET</b>
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 ✓
<b>\$133,306</b>	<b>1%</b>	<b>\$17,883</b>	<b>\$133,306</b>

WARRENTON FIRE PROTECTION DISTRICT  
MONTHLY FINANCIAL STATEMENT ANALYSIS

	1	2	3	4	5	6	7
	DEC 31, 2025 ACTUAL Y-T-D	FY 2025 BUDGET	OVER (UNDER) BUDGET	% OF BUDGET	DEC 31, 2024 ACTUAL Y-T-D	DIFFERENCES 2025 - 2024 \$ OVER (UNDER)	DIFFERENCES 2025 - 2024 % OVER (UNDER)
<b>GENERAL FUND</b>							
PAGE 3							
<b>REVENUES</b>							
Tax collection revenue, net	\$1,765,553	\$1,597,762	\$187,791	111.75%	\$1,542,479	\$243,074	15.76%
Fire Marshal permits	76,211	100,000	(23,789)	76.21%	61,765	14,446	23.39%
Interest	280	8,000	(7,720)	3.50%	4,484	(4,204)	-93.76%
Miscellaneous revenue, net	4,622	14,000	(9,378)	33.01%	9,593	(4,971)	-51.82%
Sales Tax	0	0	0		0	0	
Grants	36,741	11,000	25,741	334.01%	86,161	(49,420)	-57.36%
<b>TOTAL REVENUES</b>	<b>\$1,903,407</b>	<b>\$1,730,762</b>	<b>\$172,645</b>	<b>109.98%</b>	<b>\$1,704,452</b>	<b>\$198,925</b>	<b>11.67%</b>
<b>EXPENDITURES</b>							
Advertising & public relations	\$629	\$500	\$129	125.80%	\$755	(\$126)	-16.69%
Building maintenance (stations)	22,389	40,150	(17,761)	55.76%	24,239	(1,850)	-7.53%
Communication expenses - radios/sprint phones	374	0	374		411	(37)	-8.00%
Dues, subscriptions and memberships	7,528	16,217	(8,689)	46.42%	14,888	(7,340)	-49.37%
Election expenses	18,335	20,000	(1,665)	91.68%	33,307	(14,972)	-44.95%
Equipment & maintenance	38,779	23,450	15,329	165.37%	48,974	(10,195)	-20.82%
Equipment - capital purchases - reserve	0	0	0		0	0	
Fire prevention and education	2,381	5,725	(3,344)	41.59%	15,063	(12,682)	-84.19%
Gasoline and oil	17,712	18,000	(288)	98.40%	18,623	(911)	-4.89%
Insurance - employee	167,994	131,000	36,994	127.78%	134,774	32,620	24.20%
Insurance - general	135,775	121,000	14,775	112.21%	113,013	22,762	20.14%
Lease/debt payments - buildings - vehicles	15,900	145,000	(129,100)	10.97%	140,441	(124,541)	-88.68%
Office supplies	31,251	26,600	4,651	117.48%	27,862	3,389	12.16%
Payroll taxes	70,418	50,000	20,418	140.84%	69,237	1,181	1.71%
Professional fees	44,151	31,850	12,301	138.62%	53,563	(9,412)	-17.57%
Retirement Plan - Pension	214,888	150,000	64,888	143.26%	153,463	61,425	40.03%
Salaries	795,591	808,077	(11,386)	98.59%	704,975	91,716	13.01%
Salaries - OT	152,897	100,000	52,897	152.90%	222,077	(69,180)	-31.15%
Supplies - support facility	2,160	1,200	960	180.00%	1,656	494	29.65%
Supplies - EMS	1,850	2,500	(650)	74.00%	2,266	(416)	-18.36%
Training and education	2,669	11,200	(8,531)	23.83%	2,794	(125)	-4.47%
Uniforms - includes honor guard	17,243	10,900	6,343	158.19%	9,645	7,598	78.78%
PPE/Gear	4,655	15,000	(10,345)	31.03%	8,006	(3,351)	-41.86%
Utilities	50,320	48,400	1,920	103.97%	47,067	3,253	6.91%
Vehicle maintenance	2,262	11,500	(9,238)	19.67%	6,486	(4,224)	-65.12%
<b>TOTAL EXPENDITURES</b>	<b>\$1,818,651</b>	<b>\$1,788,269</b>	<b>\$30,382</b>	<b>101.70%</b>	<b>\$1,853,575</b>	<b>(\$34,924)</b>	<b>-1.88%</b>
<b>REVENUES OVER EXPENDITURES</b> <b>(EXPENDITURES OVER REVENUES)</b>	<b>\$84,756</b>	<b>(\$7,507)</b>	<b>\$142,263</b>	<b>-147.38%</b>	<b>(\$149,093)</b>	<b>\$233,849</b>	<b>-156.85%</b>
<b>USE OF DISTRICT RESERVES</b>	<b>\$0</b>	<b>\$57,507</b>	<b>(\$57,507)</b>		<b>\$149,093</b>	<b>(\$149,093)</b>	<b>\$0</b>
<b>REVENUES OVER EXPENDITURES</b> <b>(EXPENDITURES OVER REVENUES)</b>	<b>\$84,756</b>	<b>\$0</b>	<b>\$84,756</b>		<b>(\$0)</b>	<b>\$84,756</b>	

WARRENTON FIRE PROTECTION DISTRICT  
MONTHLY FINANCIAL STATEMENT ANALYSIS

	1	2	3	4	5	6	7
	DEC 31, 2025 ACTUAL Y-T-D	FY 2025 BUDGET	OVER (UNDER) BUDGET	% OF BUDGET	DEC 31, 2024 ACTUAL Y-T-D	DIFFERENCES 2025 - 2024 \$ OVER (UNDER)	DIFFERENCES 2025 - 2024 % OVER (UNDER)
<b>GENERAL FUND</b>							
<b>REVENUES:</b>							
<b>Income from Taxes</b>							
Lincoln County	\$14,607	\$15,000	(\$393)	97.38%	\$14,536	\$71	0.49%
Warren County	1,765,928	1,576,762	189,166	112.00%	1,522,930	242,998	15.96%
TIF Income	5,018	6,000	(982)	83.63%	5,013	5	0.10%
Total income from taxes	\$1,785,553	\$1,597,762	\$187,791	111.75%	\$1,542,479	\$243,074	15.76%
<b>Miscellaneous Income</b>							
Basement rental	\$300	\$3,000	(\$2,700)	10.00%	\$200	\$100	50.00%
Donations	382	3,000	(2,608)	13.07%	100	282	292.00%
Grants	3,491	0	3,491		76,087	(72,596)	-95.41%
Grants in lieu of taxes	33,250	11,000	22,250	302.27%	10,074	23,176	230.06%
Interest income	280	8,000	(7,720)	3.50%	4,484	(4,204)	-93.76%
Other income	665	0	665		0	665	
Permit fees	76,211	100,000	(23,789)	76.21%	61,765	14,446	23.39%
Sale of asset	2,705	3,000	(295)	90.17%	1,051	1,654	157.37%
Cost recovery	560	5,000	(4,440)	11.20%	3,155	(2,595)	-82.25%
Miscellaneous income - other	0	0	0		4,860	(4,860)	-100.00%
Uniform reimbursement	0	0	0		168	(168)	-100.00%
Services	0	0	0		59	(59)	-100.00%
Total miscellaneous income	\$117,854	\$133,000	(\$15,146)	88.61%	\$162,003	(\$44,149)	-27.25%
<b>TOTAL REVENUES</b>	\$1,903,407	\$1,730,762	\$172,645	109.98%	\$1,704,482	\$198,925	11.67%

WARRENTON FIRE PROTECTION DISTRICT  
MONTHLY FINANCIAL STATEMENT ANALYSIS

	1	2	3	4	5	6	7
	DEC 31, 2025 ACTUAL Y-T-D	FY 2025 BUDGET	OVER (UNDER) BUDGET	% OF BUDGET	DEC 31, 2024 ACTUAL Y-T-D	DIFFERENCES 2025 - 2024 \$ OVER (UNDER)	DIFFERENCES 2025 - 2024 % OVER (UNDER)
<b>GENERAL FUND</b>							
<b>PAGE 5</b>							
<b>EXPENSES:</b>							
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	
<b>Operating expenses</b>							
Audit of accounts	\$9,525	\$8,500	\$1,025	112.06%	\$17,100	(\$7,575)	-44.30%
Election costs	18,335	20,000	(1,665)	91.65%	33,307	(14,972)	-44.95%
Legal services	2,646	3,000	(354)	88.20%	4,271	(1,625)	-38.05%
Operating expenses	26,956	20,000	6,956	134.78%	31,980	(5,024)	-15.71%
Credit card processing	211	350	(139)	60.29%	212	(1)	-0.47%
Interest Payments on Tax Anticipation Loan	4,813	0	4,813		0	4,813	
Total operating expenses	\$62,486	\$51,850	\$10,636	120.51%	\$86,870	(\$24,384)	-28.07%
<b>Vehicle Payments</b>							
Payment on 1400	\$5,000	\$5,000	\$0	100.00%	\$5,000	\$0	0.00%
Payment on 1409	0	0	0		0	0	
Total vehicle payments	\$5,000	\$5,000	\$0	100.00%	\$5,000	\$0	0.00%
<b>Building payments - Station 2</b>							
Total building payments	\$10,900	\$140,000	(\$129,100)	7.79%	\$135,441	(\$124,541)	-91.95%
<b>Office equipment/Admin</b>							
Emergency reporting	\$10,730	\$12,000	(\$1,270)	88.42%	\$10,656	\$74	0.69%
Information technology	10,951	2,000	8,951	542.55%	6,074	4,777	78.65%
Office furniture	0	0	0		0	0	
Office supplies	991	1,000	(9)	99.10%	888	92	10.23%
Photocopier support	2,382	2,500	(118)	95.28%	3,443	(1,061)	-30.82%
Postage and mail support	545	400	145	136.25%	730	(185)	-25.34%
Satellite TV	384	2,400	(2,016)	0.00%	1,363	(1,363)	-100.00%
Web site	3,951	500	3,451	76.80%	519	(1,35)	-26.01%
Internet access	1,417	4,000	(2,583)	98.78%	3,960	(29)	-0.73%
IT support	0	1,800	(1,800)	78.72%	198	1,219	615.66%
ESO rover	0	0	0		0	0	
Office equipment/Admin	0	0	0		0	0	
Total office equipment/Admin	\$31,251	\$26,600	\$4,651	117.48%	\$27,862	\$3,389	12.16%
<b>Professional dues &amp; subscriptions</b>							
FFAM	\$300	\$350	(\$50)	85.71%	\$310	(\$10)	-3.23%
MAFPD	0	200	(200)	0.00%	0	0	
Magazine subscriptions	0	150	(150)	0.00%	0	0	
Missouri Fire Chiefs	1,250	1,250	0	100.00%	1,250	0	0.00%
St. Charles County HAZMAT	103	125	(22)	82.40%	100	3	3.00%
Warrenton chamber	129	150	(21)	86.00%	0	129	0.00%
Amazon prime	40	40	0	95.24%	40	0	0.00%
NASASP	50	50	0	100.00%	50	0	0.00%
Sam's club	130	600	(470)	21.67%	121	9	7.44%
Professional dues & subscriptions	\$2,002	\$2,917	(\$915)	88.63%	\$1,871	\$131	7.00%

WARRENTON FIRE PROTECTION DISTRICT  
MONTHLY FINANCIAL STATEMENT ANALYSIS

	1	2	3	4	5	6	7
	DEC 31, 2025 ACTUAL Y-T-D	FY 2025 BUDGET	OVER (UNDER) BUDGET	% OF BUDGET	DEC 31, 2024 ACTUAL Y-T-D	DIFFERENCES 2025 - 2024 \$ OVER (UNDER)	DIFFERENCES 2025 - 2024 % OVER (UNDER)
<b>GENERAL FUND</b>							
<b>PAGE 5</b>							
Utilities							
Alarm monitoring	\$1,487	\$1,200	\$287	✓	\$1,001	\$486	48.55%
Station 1 - Electric	4,239	3,500	739	✓	3,523	716	20.32%
Station 1 - Gas	6,055	8,000	(1,945)	✓	6,461	(406)	-5.23%
Station 2 - Electric	9,849	9,000	849	✓	8,946	903	10.09%
Station 2 - Gas	9,252	8,000	1,252	✓	7,753	1,499	19.33%
Station 3 - Electric	1,134	1,000	134	✓	1,220	(86)	-7.05%
Station 3 - Gas	1,652	1,000	652	✓	1,852	(200)	-20.00%
Storage building/hangar	488	500	(12)	✓	436	52	12.16%
Telephone	9,702	10,000	(298)	✓	11,534	(1,832)	-15.88%
Waste disposal	3,310	3,200	110	✓	3,123	187	5.99%
Station 1 - Water/Sewer	629	700	(71)	✓	615	14	2.29%
Station 2 - Water/Sewer	1,685	1,700	(15)	✓	1,818	(132)	-7.26%
Station 3 - Sewer	636	600	36	✓	637	(1)	-0.16%
<b>Total Utilities</b>	<b>\$50,320</b>	<b>\$48,400</b>	<b>\$1,920</b>	<b>✓</b>	<b>\$47,067</b>	<b>\$3,253</b>	<b>6.91%</b>
<b>Buildings &amp; Grounds</b>							
Janitorial supplies	\$324	\$1,500	(\$1,176)		\$200	\$124	62.00%
Fire systems testing	926	3,000	(2,074)		2,784	(1,858)	-66.74%
Station 1 - general maintenance	552	10,000	(9,448)		2,437	(1,885)	-17.35%
Station 2 - general maintenance	5,684	10,000	(4,316)		4,486	1,179	26.29%
Station 3 - general maintenance	537	500	37	✓	20	517	2585.00%
Storage building/hangar		500	(500)		205	(295)	-100.00%
General maintenance - other		0	0		0	0	
Lawn maintenance	12,290	13,000	(710)	✓	11,886	404	3.40%
Pest control	760	650	110	✓	570	190	33.33%
Snow removal	1,336	1,000	336	✓	1,361	(25)	-1.84%
Buildings & grounds - other		0	0		291	(291)	-100.00%
Station equipment		0	0		0	0	
<b>Total Buildings &amp; Grounds</b>	<b>\$22,389</b>	<b>\$40,150</b>	<b>(\$17,761)</b>	<b>55.76%</b>	<b>\$24,239</b>	<b>(\$1,850)</b>	<b>-7.63%</b>
<b>Communications</b>							
Mobile/base radios	\$0	\$0	\$0		\$122	(\$122)	-100.00%
Equipment repairs - pagers		0	0		0	0	
Equipment repairs - portable radios		0	0		0	0	
Equipment repairs - batteries		0	0		0	0	
Equipment repairs - other	374	0	374		289	85	29.41%
New purchase - pagers		0	0		0	0	
New purchase - other equipment		0	0		0	0	
FCC Licensing		0	0		0	0	
<b>Total Communications</b>	<b>\$374</b>	<b>\$0</b>	<b>\$374</b>		<b>\$411</b>	<b>(\$37)</b>	<b>-9.00%</b>
<b>Education &amp; Training</b>							
In-house training - new recruit	\$0	\$0	\$0		\$0	\$0	
In-house training - other		0	0		406	(406)	-100.00%
Professional development - MUFRTI SFS		0	0		0	0	
Professional development - MUFRTI WFS		1,000	(1,000)		640	(360)	-36.00%
Professional development - Tech rescue classes		0	0		0	0	
Professional development - other	2,669	8,000	(5,331)		1,516	1,153	76.06%
Education & training - other		0	0		0	0	
Professional development - EVT training		2,200	(2,200)		232	(2,432)	-100.00%
IFSTA Manuals		0	0		0	0	
Travel expenses		0	0		0	0	
<b>Total Education &amp; Training</b>	<b>\$2,669</b>	<b>\$11,200</b>	<b>(\$8,531)</b>	<b>23.83%</b>	<b>\$2,794</b>	<b>(\$1,225)</b>	<b>-4.47%</b>

WARRENTON FIRE PROTECTION DISTRICT  
MONTHLY FINANCIAL STATEMENT ANALYSIS

	1	2	3	4	5	6	7
	DEC 31, 2025 ACTUAL Y-T-D	FY 2025 BUDGET	OVER (UNDER) BUDGET	% OF BUDGET	DEC 31, 2024 ACTUAL Y-T-D	DIFFERENCES 2025 - 2024 \$	DIFFERENCES 2025 - 2024 % OVER (UNDER)
<u>GENERAL FUND</u>							
PAGE 7							
Equipment & Maintenance							
Hand tools & shop Equip	\$263	\$0	\$263	✓	\$348	(\$80)	-22.99%
Apparatus equipment - tech rescue equip	1,994	1,500	494	✓	5,263	(3,269)	-62.11%
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)		875	(875)	-100.00%
Fuel	17,712	18,000	(288)	✓	18,623	(911)	-4.89%
General maintenance - 1400	2,248	500	1,748	✓	2,628	(380)	-14.46%
General maintenance - 1413	115	600	(485)	✓	152	(37)	-24.34%
General maintenance - 1414	4,982	10,000	(5,018)	✓	8,822	(3,840)	-43.53%
General maintenance - 1418	65	0	65	✓	184	(119)	-64.67%
General maintenance - 1419	178	0	178	✓	186	(8)	-4.30%
General maintenance - 1422		0	0		199	(199)	-100.00%
General maintenance - 1423	173	0	173	✓	206	(33)	-16.02%
General maintenance - 1424	19,013	10,000	9,013	✓	24,224	(5,211)	-21.51%
General maintenance - 1428	725	0	725	✓	0	725	84.97%
General maintenance - 1433	320	0	320	✓	173	147	-81.89%
General maintenance - 1434	43	0	43	✓	530	(487)	-105.99%
General maintenance - 1449	344	0	344	✓	167	177	105.99%
General maintenance - 1488 - Kubota UTV	160	0	160	✓	0	160	100.00%
General maintenance - 1499	215	0	215	✓	212	3	1.42%
Air-1		0	0		0	0	
Apparatus equipment	1,402	0	1,402	✓	123	1,279	1039.84%
Breathing Air Compressor		1,000	(1,000)		1,191	(1,191)	-100.00%
Haz-Mat 3		0	0		282	(282)	-100.00%
SCBAs	98	500	(402)	✓	2,049	(1,951)	-95.22%
Unit 1		0	0		0	0	
Small equipment	503	600	(97)	✓	154	349	226.62%
General maintenance - other	6,630	0	6,630	✓	7,399	(769)	-10.39%
Shop supplies	1,565	250	1,315	✓	83	1,472	1582.80%
Equipment & maintenance - other	0	0	0		0	0	
<b>Total Equipment &amp; Maintenance</b>	<b>\$58,753</b>	<b>\$52,950</b>	<b>\$5,803</b>	<b>110.96%</b>	<b>\$74,083</b>	<b>(\$15,330)</b>	<b>-20.89%</b>
Fire Prevention							
Fire marshal	\$0	\$0	\$0		\$0	\$0	
Fire marshal uniform	0	600	(600)		0	600	100.00%
Office supplies	513	1,000	(487)		576	(63)	-10.94%
Advertisement		500	(500)		237	(263)	-100.00%
Fire Code Organizations - NFPA code subscription	1,553	1,600	(47)	✓	1,553	0	0.00%
Fire Code Organizations - NFPA membership	315	350	(35)	✓	225	90	40.00%
Fire Code Organizations - ICC membership		175	(175)		0	175	100.00%
Fire prevention	2,000	2,000	(2,000)		12,592	(12,592)	-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		117	(117)	-100.00%
<b>Total Fire Prevention</b>	<b>\$2,381</b>	<b>\$6,225</b>	<b>(\$3,844)</b>	<b>38.25%</b>	<b>\$15,300</b>	<b>(\$12,919)</b>	<b>-84.44%</b>
Honor Guard							
Awards		\$0	\$0		\$145	(\$145)	-100.00%
Uniforms		0	0		340	(340)	-100.00%
Badges		0	0		0	0	
Flags		0	0		0	0	
<b>Total Honor Guard</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>		<b>\$485</b>	<b>(\$485)</b>	<b>-100.00%</b>

WARRENTON FIRE PROTECTION DISTRICT  
MONTHLY FINANCIAL STATEMENT ANALYSIS

	1	2	3	4	5	6	7
	DEC 31, 2025 ACTUAL Y-T-D	FY 2025 BUDGET	OVER (UNDER) BUDGET	% OF BUDGET	DEC 31, 2024 ACTUAL Y-T-D	DIFFERENCES 2025 - 2024 \$ OVER (UNDER)	DIFFERENCES 2025 - 2024 % OVER (UNDER)
<b>GENERAL FUND</b>							
<b>PAGE 8</b>							
Insurance							
Accident & Health		\$9,000	(\$5,907)	34.37%	\$5,616	(\$2,523)	-44.93%
Commercial liability		16,000	3,293	120.89%	16,000	3,293	20.56%
Commercial property		20,000	4,869	124.35%	19,179	5,690	29.67%
Commercial vehicles		14,000	1,947	113.91%	13,179	2,168	21.00%
Workers compensation		60,000	11,492	119.15%	57,472	14,019	24.36%
Inland marine		2,000	(\$19)	54.05%	1,566	(485)	-30.97%
LOSAP program		0	0		0	0	
Total Insurance	\$135,775	\$121,000	\$14,775	112.21%	\$113,013	\$22,762	20.14%
Long-range planning election costs	\$0	\$0	\$0		\$0	\$0	
Memberships							
Background checks/MVR		\$907	\$107	113.38%	\$973	(\$66)	-6.78%
Food at incidents		0	0		87	(87)	-100.00%
Food at specials		0	0		60	(60)	-100.00%
Membership incentive/LOSAP		3,935	(1,565)	71.55%	5,308	(1,373)	-89.67%
Membership appreciation		694	(6,316)	9.77%	6,619	(5,935)	-89.67%
Total Memberships	\$5,526	\$13,300	(\$7,774)	41.55%	\$12,987	(\$7,471)	-57.48%
Public relations							
Advertisement		\$433	\$433		\$252	\$181	71.83%
Special event supplies		196	196		266	(70)	-26.32%
Total public relations	\$629	\$629	\$629		\$518	\$111	21.43%
Protective Equipment							
Utility gloves		\$936	\$636	234.00%	\$142	\$794	559.15%
Helmet maintenance		0	0		0	0	
General accessory items		410	410		0	410	
Protective equipment - structural boots		1,136	(464)	71.00%	900	236	
Protective equipment - structural gloves		184	(816)	18.40%	368	(204)	-52.88%
Protective equipment - structural helmets		735	735		2,118	(1,383)	-65.30%
Protective equipment - structural turnout suits		1,254	(10,746)	10.45%	4,458	(3,204)	
Protective equipment - structural hoods		0	0		0	0	
Protective equipment - helmet fronts		0	0		0	0	
Total Protective Equipment	\$4,655	\$15,000	(\$10,345)	31.03%	\$8,006	(\$3,351)	-41.86%
Station flags	\$0	\$600	(\$600)	0.00%	\$115	(\$115)	-100.00%
Uniforms							
Badges		\$95	\$95		\$402	(\$307)	
Class A dress uniforms		2,170	2,170		682	1,488	218.18%
Collar brass, name tags		0	0		88	(88)	-100.00%
Dress uniforms shirts		482	482		0	482	
Hats		0	0		0	0	
Uniforms full-time		12,735	2,335	122.45%	7,968	4,747	59.43%
Uncategorized expense		0	0		0	0	
Uniforms volunteers		1,761	1,261	352.20%	0	1,761	
Total Uniforms	\$17,243	\$10,900	\$6,343	158.19%	\$9,160	\$8,083	86.24%
EMS Supplies	\$1,850	\$2,500	(\$650)	74.00%	\$2,255	(\$416)	-18.35%
Safety - bottled water	\$734	\$600	\$134	122.33%	\$745	(\$11)	-1.48%
Other committee groups - special events	\$0	\$0	\$0		\$0	\$0	
Reconciliation discrepancies	\$1,426	\$0	\$1,426		\$806	\$620	

WARRENTON FIRE PROTECTION DISTRICT  
MONTHLY FINANCIAL STATEMENT ANALYSIS

	1	2	3	4	5	6	7
	DEC 31, 2025 ACTUAL Y-T-D	FY 2025 BUDGET	OVER (UNDER) BUDGET	% OF BUDGET	DEC 31, 2024 ACTUAL Y-T-D	DIFFERENCES 2025 - 2024 \$ OVER (UNDER)	DEC 31, 2025
<b>GENERAL FUND</b>							
<b>PAGE 9</b>							
Salaries							
Office Manager	\$52,000	\$52,000	\$0	100.00%	\$48,951	\$3,039	6.21%
Captains	\$230,855	\$219,900	\$10,955	104.98%	\$203,139	\$27,716	13.64%
Total Captains	\$230,855	\$219,900	\$10,955	104.98%	\$203,139	\$27,716	13.64%
District Board	\$0	\$0	\$0		\$0	\$0	
Firefighters	\$507,316	\$513,177	(\$5,861)	98.86%	\$351,184	\$156,132	44.46%
Total Firefighters	\$507,316	\$513,177	(\$5,861)	98.86%	\$351,184	\$156,132	44.46%
Fire Chief	\$0	\$0	\$0		\$95,282	(\$95,282)	-100.00%
Overtime	\$135,533	\$100,000	\$35,533	135.53%	\$209,753	(\$74,230)	-35.39%
Holiday Pay	5,000	6,000	(1,000)	83.33%	5,600	(600)	-10.71%
Out of class	1,520	2,000	(480)	76.00%	809	711	87.89%
Apparatus maintenance	17,364	15,000	2,364	115.76%	12,314	5,050	41.01%
Physicals	0	4,000	(4,000)	0.00%	0	0	
Total salaries	\$949,588	\$908,077	\$41,511	104.57%	\$927,052	\$22,536	2.43%
Benefits							
Pension	\$214,888	\$150,000	\$64,888	143.26%	\$153,463	\$61,425	40.03%
Health insurance reimbursement	12,085	6,000	6,085	201.42%	6,471	5,614	86.76%
Health Insurance	155,309	125,000	30,309	124.25%	128,303	27,006	21.05%
Total salaries	\$382,282	\$281,000	\$101,282	136.04%	\$288,237	\$94,045	32.63%
Payroll taxes							
SUI	\$0	\$0	\$0		\$0	\$0	
Employer SS	70,418	50,000	20,418	140.84%	69,237	1,181	1.71%
FUTA	0	0	0		0	0	
Employer Medicare	0	0	0		0	0	
Payroll taxes other	0	0	0		0	0	
Total salaries	\$70,418	\$50,000	\$20,418	140.84%	\$69,237	\$1,181	1.71%
Payroll expenses - other	\$0	\$0	\$0		\$0	\$0	
<b>TOTAL PAYROLL RELATED EXPENSES</b>	<b>\$1,402,288</b>	<b>\$1,239,077</b>	<b>\$163,211</b>	<b>113.17%</b>	<b>\$1,284,526</b>	<b>\$117,762</b>	<b>9.17%</b>

WARRENTON FIRE PROTECTION DISTRICT  
MONTHLY FINANCIAL STATEMENT ANALYSIS

	1	2	3	4	5	6	DEC 31, 2025
							7
	DEC 31, 2025 ACTUAL Y-T-D	FY 2025 BUDGET	OVER (UNDER) BUDGET	% OF BUDGET	DEC 31, 2024 ACTUAL Y-T-D	DIFFERENCES 2025 - 2024 \$ OVER (UNDER)	DIFFERENCES 2025 - 2024 % OVER (UNDER)
	1	2	3	4	5	6	7
	DEC 31, 2025 ACTUAL Y-T-D	FY 2025 BUDGET	OVER (UNDER) BUDGET	% OF BUDGET	DEC 31, 2024 ACTUAL Y-T-D	DIFFERENCES 2025 - 2024 \$ OVER (UNDER)	DIFFERENCES 2025 - 2024 % OVER (UNDER)
	1	2	3	4	5	6	7
<b>CAPITAL PROJECTS FUND</b>							
PAGE 10							
<b>REVENUES</b>							
Bond Proceeds	\$10,604,824		\$10,604,824		\$0	\$10,604,824	
Interest	144,733		144,733		0	144,733	
<b>TOTAL REVENUES</b>	\$10,749,557	\$0	\$10,749,557		\$0	\$10,749,557	
<b>EXPENDITURES</b>							
Lease Payoff	\$911,000		\$911,000		\$0	\$911,000	
Capital Purchases - Buildings, Apparatus, Equipment	116,465		116,465		0	116,465	
Professional Fees	71,000		71,000		0	71,000	
	\$1,098,465	\$0	\$1,098,465		\$0	\$1,098,465	
<b>REVENUES OVER EXPENDITURES (EXPENDITURES OVER REVENUES)</b>	\$9,651,092	\$0	\$9,651,092		\$0	\$9,651,092	

WARRENTON FIRE PROTECTION DISTRICT  
MONTHLY FINANCIAL STATEMENT ANALYSIS

	1	2	DEC 31, 2025	4
	CASH BALANCES	CASH BALANCES	CASH BALANCES	CASH BALANCES
	DEC 31, 2025	DEC 31, 2024	2025 - 2024 \$	2025 - 2024 %
	ACTUAL Y-T-D	ACTUAL Y-T-D	OVER (UNDER)	OVER (UNDER)
<u>GENERAL FUND</u>				
PAGE 11				
<u>CASH BALANCES:</u>				
FCSB - Payroll account	\$84,459.16	(\$3,018.14)	\$87,477.30	-2898.38%
FCSB - Money market account , includes \$250,000 Tax Anticipation Loan	165,639.50	199,686.64	(34,047.14)	-17.05%
FCSB - Capital expenditures	3,936.93	3,934.64	2.29	0.06%
FCSB - Operating account	26,104.72	2,059.20	24,045.52	1167.71%
UMB - 2016 Reserve account	449.86	162,568.79	(162,118.93)	-99.72%
<b>TOTAL CASH BALANCES</b>	\$280,590.17	\$365,231.13	(\$84,640.96)	-23.17%
<b>LESS: TAX ANTICIPATION LOAN</b>	(\$250,000)	(\$250,000)	\$0.00	
	\$0	\$0		
<b>ESTIMATED RESERVE at DECEMBER 31, 2025</b>	\$30,590.17	\$115,231.13	(\$84,640.96)	-73.45%
<b>ESTIMATED RESERVE - % of EXPENSES</b>	1.71%	6.44%	-4.73%	-73.45%
<b>RESERVE MONTHS</b>	0.21	0.77	(0.57)	-73.45%
<b>RESERVE DAYS</b>	6.36	23.97	-17.61	-73.45%

Warrenton FPD - General Fund  
Statement of Assets, Liabilities and Fund Balance - Modified Cash Basis  
December 31, 2025

ASSETS

Current Assets		
FCSB (2586)-Payroll Account	\$	84,459.16
FCSB (2594)-Operating Account		26,104.72
FCSB (8505)-Money Market		165,639.50
FCSB (8661)-Capital Expendit.		3,936.93
UMB - 2016 Reserve Account		449.86
		<hr/>
Total Current Assets		280,590.17
Property and Equipment		
		<hr/>
Total Property and Equipment		0.00
Other Assets		
		<hr/>
Total Other Assets		0.00
		<hr/>
Total Assets	\$	<u><u>280,590.17</u></u>

LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE

Current Liabilities		
Credit Cards	\$	1,426.38
Payroll Withholdings		35,016.06
Tax Anticipation Note Payable		250,000.00
		<hr/>
Total Current Liabilities		286,442.44
Deferred Inflows of Resources		
		<hr/>
Total Deferred Inflows of Resources		0.00
		<hr/>
Total Liabilities		286,442.44
Fund Balance		
Fund Balance - Unreserved		(91,058.60)
Fund Balance - Restricted, DS		449.86
Excess Revenue over (under) Ex		84,756.47
		<hr/>
Total Fund Balance		(5,852.27)
		<hr/>
Total Liab., Def. Inflows & Fund Balance	\$	<u><u>280,590.17</u></u>

Warrenton FPD - General Fund  
Statement of Revenues and Expenditures - Modified Cash Basis  
For the Twelve Months Ending December 31, 2025

	Current Month		Year to Date	
<b>Revenues</b>				
Tax Collection Revenue	\$ 242,336.13	96.97	\$ 1,785,553.08	93.81
Interest Income	65.53	0.03	279.93	0.01
Miscellaneous Revenue	150.00	0.06	4,621.65	0.24
Permit Fees	7,351.46	2.94	76,211.46	4.00
Grants	0.00	0.00	36,740.96	1.93
	<hr/>		<hr/>	
Total Revenues	249,903.12	100.00	1,903,407.08	100.00
<b>Cost of Sales</b>				
	<hr/>		<hr/>	
Total Cost of Sales	0.00	0.00	0.00	0.00
	<hr/>		<hr/>	
Gross Profit	249,903.12	100.00	1,903,407.08	100.00
<b>Expenditures</b>				
Salaries	73,195.72	29.29	796,690.54	41.86
Salaries - OT	11,004.97	4.40	152,897.15	8.03
Election Expenses	0.00	0.00	18,335.44	0.96
Interest Expense	0.00	0.00	4,812.51	0.25
Payroll Taxes	6,438.32	2.58	70,418.03	3.70
Information Technology	3,838.21	1.54	10,850.56	0.57
Office Supplies	0.00	0.00	2,100.63	0.11
Photocopier Support	211.81	0.08	2,382.10	0.13
Postage & Mail Support	0.00	0.00	545.16	0.03
Web Site	34.95	0.01	384.45	0.02
Internet Access	323.99	0.13	3,951.41	0.21
IT Support	1,010.99	0.40	1,416.78	0.07
Communication Expenses	0.00	0.00	11,012.63	0.58
Vehicle Payments	0.00	0.00	5,000.00	0.26
Building Payments	0.00	0.00	10,899.95	0.57
Retirement Plan - Pension	28,872.70	11.55	214,887.95	11.29
Gasoline and Oil	1,435.89	0.57	17,712.12	0.93
Background Checks/MVR	80.86	0.03	907.49	0.05
Advertising & Public Relations	0.00	0.00	433.32	0.02
Insurance - General	0.00	0.00	135,775.35	7.13
Insurance - Employee	18,684.00	7.48	167,393.81	8.79
Audit of Accounts	0.00	0.00	9,525.00	0.50
Operating Expenses	7,235.22	2.90	26,955.62	1.42
Credit Card Processing	30.51	0.01	210.89	0.01
Building Maintenance	1,779.92	0.71	22,389.07	1.18
Equipment & Vehicle Maintenance	2,362.96	0.95	45,939.87	2.41
Fire Prevention and Education	0.00	0.00	2,381.26	0.13
Training and Education	0.00	0.00	2,669.12	0.14
Uniforms	4,594.78	1.84	17,243.13	0.91
Supplies - EMS	340.98	0.14	1,849.81	0.10
Supplies - Support Facility	259.81	0.10	3,443.88	0.18
Alarm Monitoring	0.00	0.00	1,486.76	0.08
Gas/Electric	6,502.33	2.60	38,794.48	2.04
Storage Building/Hangar	39.15	0.02	489.16	0.03
Telephone	1,059.86	0.42	10,203.93	0.54
Waste Disposal	287.41	0.12	3,309.77	0.17
Water/Sewer	199.71	0.08	2,951.48	0.16
	<hr/>		<hr/>	
Total Expenditures	169,825.05	67.96	1,818,650.61	95.55
Excess of Revenue over (under) Expend	\$ 80,078.07	32.04	\$ 84,756.47	4.45
	<hr/>		<hr/>	

Warrenton FPD - General Fund  
Statement of Revenues and Expenditures - Modified Cash Basis  
For the Twelve Months Ending December 31, 2025

	Current Month		Year to Date	
<b>Revenues</b>				
Lincoln County Tax Revenue	\$ 227.86	0.09	\$ 14,607.38	0.77
Warren County Tax Revenue	242,108.27	96.88	1,765,928.18	92.78
TIF Tax Revenue	0.00	0.00	5,017.52	0.26
FSCB (8505)-Money Market	64.17	0.03	1,376.00	0.07
FSCB (8661)-Cap Expend. Int.	0.16	0.00	1.96	0.00
UMB - 2016 Net Gain/Loss	1.20	0.00	1,473.68	0.08
UMB - CD Net Gain/Loss	0.00	0.00	(2,571.71)	(0.14)
Report Fee	0.00	0.00	45.00	0.00
Cost Recovery	0.00	0.00	560.00	0.03
Credit Card Rebate	0.00	0.00	73.89	0.00
MFA Patronage Credit	50.00	0.02	274.72	0.01
Sale of Asset	0.00	0.00	2,705.34	0.14
Donations	0.00	0.00	392.00	0.02
Utilities Reimbursement	0.00	0.00	370.70	0.02
Basement Rental	100.00	0.04	200.00	0.01
Permit Fees - Deposits	7,301.46	2.92	70,655.49	3.71
Permit Fees - CC	50.00	0.02	5,555.97	0.29
Grant in Lieu of Taxes	0.00	0.00	33,249.96	1.75
Grant Money	0.00	0.00	3,491.00	0.18
	<hr/>		<hr/>	
Total Revenues	249,903.12	100.00	1,903,407.08	100.00
	<hr/>		<hr/>	
<b>Cost of Sales</b>				
	<hr/>		<hr/>	
Total Cost of Sales	0.00	0.00	0.00	0.00
	<hr/>		<hr/>	
Gross Profit	249,903.12	100.00	1,903,407.08	100.00
	<hr/>		<hr/>	
<b>Expenditures</b>				
Salaries - Fire Fighter	36,363.60	14.55	362,634.84	19.05
Salaries - Office Manager	4,000.00	1.60	52,000.00	2.73
Salaries - Captain	21,564.00	8.63	230,855.44	12.13
Salaries - Fire Chief	7,741.24	3.10	105,282.62	5.53
Salaries - Fire Marshal	3,028.00	1.21	39,397.44	2.07
Salaries - Holiday Pay	0.00	0.00	5,000.00	0.26
Salaries - Out of Class	498.88	0.20	1,520.20	0.08
Salaries - Addtl Overtime	9,608.58	3.84	135,532.73	7.12
Salaries - Appt Mnt Overtime	1,396.39	0.56	17,364.42	0.91
Lincoln Co Clerk	0.00	0.00	699.68	0.04
Warren County Treasurer	0.00	0.00	9,853.10	0.52
Warren County Record	0.00	0.00	642.78	0.03
First State Community Bank CC	0.00	0.00	3,829.39	0.20
Summit Digital Solutions	0.00	0.00	4,000.00	0.21
Election Expenses Reimbursemen	0.00	0.00	(689.51)	(0.04)
Interest Expense	0.00	0.00	4,812.51	0.25
Social Security - Employer	5,217.99	2.09	57,070.82	3.00
Medicare - Employer	1,220.33	0.49	13,347.21	0.70
NWO IT Services	3,550.47	1.42	8,016.98	0.42
First State Community Bank CC	287.74	0.12	2,833.58	0.15
First State Community Bank CC	0.00	0.00	510.67	0.03
ODP Business Solutions	0.00	0.00	252.38	0.01
Goin' Postal	0.00	0.00	328.04	0.02
Safeguard	0.00	0.00	1,009.54	0.05
Great America Financial	211.81	0.08	2,382.10	0.13
First State Community Bank CC	0.00	0.00	214.39	0.01
USPS	0.00	0.00	156.00	0.01
Goin' Postal	0.00	0.00	174.77	0.01

See Accountant's Compilation Report - Modified Cash Basis

Warrenton FPD - General Fund  
Statement of Revenues and Expenditures - Modified Cash Basis  
For the Twelve Months Ending December 31, 2025

	Current Month		Year to Date	
First State Community Bank CC	34.95	0.01	384.45	0.02
Gateway Fiber	323.99	0.13	3,951.41	0.21
First State Community Bank CC	10.99	0.00	416.78	0.02
Summit Digital Solutions	1,000.00	0.40	1,000.00	0.05
ESO Solutions	0.00	0.00	10,730.03	0.56
A&W Communications	0.00	0.00	282.60	0.01
Lake St. Louis Fire Protection	0.00	0.00	5,000.00	0.26
UMB Bank, N.A.	0.00	0.00	10,899.95	0.57
MO LAGERS - Fire	28,872.70	11.55	214,887.95	11.29
WEX	1,383.93	0.55	16,191.21	0.85
First State Community Bank CC	0.00	0.00	136.37	0.01
Wright Express	0.00	0.00	1,332.58	0.07
NAPA Auto & Truck	51.96	0.02	51.96	0.00
SAMBA Holdings, Inc.	80.86	0.03	907.49	0.05
Gov Deals	0.00	0.00	178.24	0.01
Warren County Record	0.00	0.00	255.08	0.01
Missouri Employers Mutual	0.00	0.00	17,050.25	0.90
The Tri-County Agency	0.00	0.00	61,190.00	3.21
Missouri Employers Mutual	0.00	0.00	54,442.25	2.86
GSB	0.00	0.00	3,092.85	0.16
Healthcare (Pre-Tax)	(80.98)	(0.03)	(29,317.62)	(1.54)
ASI	665.86	0.27	5,220.05	0.27
PFEM IAFF 2665	14,969.29	5.99	169,617.45	8.91
HealthComp	0.00	0.00	7,997.53	0.42
VFIS	0.00	0.00	3,935.00	0.21
MO Fire Fighters	3,012.00	1.21	3,012.00	0.16
Mercy Corporate	0.00	0.00	65.00	0.00
Assured Partners	117.83	0.05	6,864.40	0.36
Spinner & Company, P.C.	0.00	0.00	9,525.00	0.50
Rognan & Associates	1,000.00	0.40	13,000.00	0.68
QuickBooks Payroll Service	44.00	0.02	528.00	0.03
First State Community Bank CC	587.72	0.24	2,255.79	0.12
Hammond and Shinnors	203.50	0.08	2,645.50	0.14
Sam's Club	0.00	0.00	50.00	0.00
SCCESA	0.00	0.00	1,250.00	0.07
Fire Fighters Assoc of MO	300.00	0.12	300.00	0.02
Ergometrics & Applied	0.00	0.00	806.33	0.04
STL Fire Admin	100.00	0.04	100.00	0.01
SEMS LLC	5,000.00	2.00	5,000.00	0.26
Nationwide	0.00	0.00	1,020.00	0.05
Credit Card Processing Fees	30.51	0.01	210.89	0.01
Fire Safety Inc	492.00	0.20	926.00	0.05
First State Community Bank CC	881.92	0.35	2,683.79	0.14
LaRue Pest Control	190.00	0.08	760.00	0.04
Schraer-HVAC	0.00	0.00	479.85	0.03
Perfect Cut Lawn	0.00	0.00	12,290.00	0.65
J.F. Ahern Co.	0.00	0.00	1,098.00	0.06
Loomis Bros. Equip	0.00	0.00	250.00	0.01
Chic Lumber & Hardware	0.00	0.00	336.40	0.02
Oakley Pro Products	0.00	0.00	1,382.05	0.07
Freedom Restoration	0.00	0.00	62,050.77	3.26
ServPro	0.00	0.00	1,005.97	0.05
Warren County Electric	0.00	0.00	1,750.00	0.09
B&B-HVAC	0.00	0.00	260.00	0.01
Heggemann Plumbing	216.00	0.09	216.00	0.01
Building Maintenance Reimburse	0.00	0.00	(63,099.76)	(3.32)
Cummins Sales and Service	0.00	0.00	13,765.51	0.72
Gateway Truck & Refrigeration	0.00	0.00	615.85	0.03
Leo M Ellebracht Company	0.00	0.00	507.54	0.03

See Accountant's Compilation Report - Modified Cash Basis

Warrenton FPD - General Fund  
Statement of Revenues and Expenditures - Modified Cash Basis  
For the Twelve Months Ending December 31, 2025

	Current Month		Year to Date	
Skyline Diesel Repair & Towing	0.00	0.00	4,055.00	0.21
Truck Centers	0.00	0.00	1,159.46	0.06
Warrenton Tire & Muffler Cente	0.00	0.00	1,515.69	0.08
Double J Auto Parts	1,446.90	0.58	2,832.99	0.15
NAPA Auto & Truck	0.00	0.00	535.70	0.03
First State Community Bank CC	433.26	0.17	9,988.31	0.52
Sentinel Emergency Solutions	55.80	0.02	7,764.24	0.41
Jeff Dunn	0.00	0.00	1,857.92	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	0.01
Gastorf Chevrolet	0.00	0.00	565.54	0.03
W.L. Construction Supply, Inc.	427.00	0.17	427.00	0.02
ODP Business Solutions LLC	0.00	0.00	43.78	0.00
NFPA	0.00	0.00	2,227.50	0.12
First State Community Bank CC	0.00	0.00	109.98	0.01
University of Missouri-Columbi	0.00	0.00	1,590.00	0.08
First State Community Bank CC	0.00	0.00	537.92	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	636.61	0.03
Leon Uniform	0.00	0.00	2,639.42	0.14
Witmer Public Safety	0.00	0.00	183.68	0.01
Galls, LLC	0.00	0.00	357.99	0.02
STL Shirt Co., LLC	2,723.75	1.09	8,922.25	0.47
Leo M Ellebracht Company	1,521.73	0.61	3,131.92	0.16
Bound Tree Medical	0.00	0.00	392.79	0.02
RagTop Fire	349.30	0.14	349.30	0.02
Uniform Reimbursement	0.00	0.00	629.17	0.03
Bound Tree Medical	340.98	0.14	1,782.33	0.09
EMS Supplies Reimbursement	0.00	0.00	67.48	0.00
Walmart Community BRC	111.22	0.04	1,239.91	0.07
First State Community Bank CC	89.86	0.04	304.65	0.02
Absopure Water	0.00	0.00	318.70	0.02
Royal Papers	0.00	0.00	1,064.30	0.06
Double J Auto Parts	0.00	0.00	57.23	0.00
Fastenal	0.00	0.00	206.51	0.01
Crystal Springs	0.00	0.00	70.37	0.00
Primo Brands	58.73	0.02	182.21	0.01
Interface Security Systems	0.00	0.00	1,486.76	0.08
Ameren Missouri	348.83	0.14	4,571.22	0.24
MFA Oil & Propane	2,391.04 *	0.96	12,135.75	0.64
Ameren Missouri	805.65	0.32	9,849.48	0.52
MFA Oil & Propane	2,870.14	1.15	8,544.32	0.45
Cuivre River Electric	86.67	0.03	3,693.71	0.19
Ameren Missouri	39.15	0.02	489.16	0.03
Brightspeed	160.44	0.06	1,878.32	0.10
First Net	482.32	0.19	3,804.04	0.20
First State Community Bank CC	317.10	0.13	3,321.57	0.17
Gateway Fiber	100.00	0.04	1,200.00	0.06
Grace Hauling, Inc.	287.41	0.12	3,309.77	0.17
City of Warrenton	46.47	0.02	628.65	0.03
City of Warrenton	100.24	0.04	1,686.03	0.09
Montgomery County Water Distri	53.00	0.02	636.80	0.03
<b>Total Expenditures</b>	<b>169,825.05</b>	<b>67.96</b>	<b>1,818,650.61</b>	<b>95.55</b>
Excess Revenue over (under) Expend	\$ 80,078.07	32.04	\$ 84,756.47	4.45

See Accountant's Compilation Report - Modified Cash Basis

Warrenton FPD - General Fund  
Statement of Revenues and Expenditures - Modified Cash Basis  
For the Twelve Months Ending December 31, 2025

Current Month

Year to Date

Warrenton FPD - General Fund  
Statement of Revenues and Expenditures - Modified Cash Basis  
For the Twelve Months Ending December 31, 2025

	Current Month Curent Year	Current Month Previous Year	Year to Date Current Year	Year to Date Previous Year
<b>Revenues</b>				
Tax Collection Revenue	\$ 242,336.13	\$ 89,086.16	\$ 1,785,553.08	\$ 1,542,479.41
Interest Income	65.53	537.70	279.93	4,483.79
Miscellaneous Revenue	150.00	368.80	4,621.65	9,592.72
Permit Fees	7,351.46	7,561.05	76,211.46	61,765.49
Grants	0.00	0.00	36,740.96	86,160.86
<b>Total Revenues</b>	<b>249,903.12</b>	<b>97,553.71</b>	<b>1,903,407.08</b>	<b>1,704,482.27</b>
<b>Cost of Sales</b>				
<b>Total Cost of Sales</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Gross Profit</b>	<b>249,903.12</b>	<b>97,553.71</b>	<b>1,903,407.08</b>	<b>1,704,482.27</b>
<b>Expenditures</b>				
Salaries	73,195.72	58,834.60	796,690.54	704,975.78
Salaries - OT	11,004.97	13,712.30	152,897.15	222,077.10
Election Expenses	0.00	58.35	18,335.44	33,307.16
Interest Expense	0.00	0.00	4,812.51	0.00
Payroll Taxes	6,438.32	5,409.51	70,418.03	69,236.51
Information Technology	3,838.21	1,836.57	10,850.56	6,073.52
Office Supplies	0.00	202.29	2,100.63	703.44
Photocopier Support	211.81	0.00	2,382.10	3,442.93
Postage & Mail Support	0.00	0.00	545.16	729.79
Sattelite TV	0.00	0.00	0.00	1,362.97
Web Site	34.95	34.95	384.45	519.39
Internet Access	323.99	382.96	3,951.41	3,980.26
IT Support	1,010.99	138.30	1,416.78	198.24
Communication Expenses	0.00	0.00	11,012.63	10,655.92
Vehicle Payments	0.00	0.00	5,000.00	5,000.00
Building Payments	0.00	0.00	10,899.95	135,441.07
PPE/Gear	0.00	0.00	0.00	37.20
Retirement Plan - Pension	28,872.70	14,792.91	214,887.95	153,463.33
Gasoline and Oil	1,435.89	1,013.64	17,712.12	18,623.29
Background Checks/MVR	80.86	87.42	907.49	972.58
Membership Appreciation	0.00	0.00	0.00	6,619.05
Advertising & Public Relations	0.00	73.98	433.32	252.37
Insurance - General	0.00	0.00	135,775.35	113,012.75
Insurance - Employee	18,684.00	(2.78)	167,393.81	134,774.18
Audit of Accounts	0.00	0.00	9,525.00	17,100.00
Operating Expenses	7,235.22	6,541.85	26,955.62	32,191.62
Credit Card Processing	30.51	38.56	210.89	(201.66)
Building Maintenance	1,779.92	1,471.23	22,389.07	24,238.90
Equipment&Vehicle Maintenance	2,362.96	7,825.17	45,939.87	68,102.15
Fire Prevention and Education	0.00	0.00	2,381.26	15,299.73
Training and Education	0.00	360.00	2,669.12	2,794.45
Uniforms	4,594.78	3,299.73	17,243.13	9,160.37
Supplies - EMS	340.98	0.00	1,849.81	2,266.46
Supplies - Support Facility	259.81	7,997.85	3,443.88	10,420.07
Alarm Monitoring	0.00	0.00	1,486.76	1,000.56
Gas/Electric	6,502.33	2,382.59	38,794.48	27,903.80
Storage Building/Hangar	39.15	38.06	489.16	436.09
Telephone	1,059.86	867.74	10,203.93	11,211.16
Waste Disposal	287.41	266.76	3,309.77	3,122.65
Water/Sewer	199.71	216.35	2,951.48	3,069.59

Warrenton FPD - General Fund  
Statement of Revenues and Expenditures - Modified Cash Basis  
For the Twelve Months Ending December 31, 2025

	Current Month Curent Year	Current Month Previous Year	Year to Date Current Year	Year to Date Previous Year
Total Expenditures	169,825.05	127,880.89	1,818,650.61	1,853,574.77
Excess of Revenue over (under) Expend	\$ 80,078.07	\$ (30,327.18)	\$ 84,756.47	\$ (149,092.50)

Warrenton FPD - General Fund  
Statement of Revenues and Expenditures - Modified Cash Basis  
For the Twelve Months Ending December 31, 2025

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
<b>Revenues</b>				
Lincoln County Tax Revenue	\$ 227.86	\$ 1,370.17	\$ 14,607.38	\$ 14,535.93
Warren County Tax Revenue	242,108.27	87,715.99	1,765,928.18	1,522,930.43
TIF Tax Revenue	0.00	0.00	5,017.52	5,013.05
FSCB (8505)-Money Market	64.17	0.00	1,376.00	1,444.20
FSCB (8661)-Cap Expend. Int.	0.16	32.44	1.96	34.24
UMB - 2016 Net Gain/Loss	1.20	497.78	1,473.68	939.10
UMB - CD Net Gain/Loss	0.00	7.48	(2,571.71)	2,066.25
WFPD Ladies Auxiliary - Rebate	0.00	0.00	0.00	50.00
Report Fee	0.00	0.00	45.00	45.00
Cost Recovery	0.00	268.80	560.00	3,155.86
Intuit Reimbursement	0.00	0.00	0.00	(0.22)
Credit Card Rebate	0.00	0.00	73.89	93.97
MFA Patronage Credit	50.00	0.00	274.72	539.61
Sale of Asset	0.00	0.00	2,705.34	1,051.00
Uniform Reimbursement	0.00	0.00	0.00	168.00
Save a Label	0.00	0.00	0.00	945.12
Donations	0.00	0.00	392.00	100.00
Fund Raiser	0.00	0.00	0.00	3,000.00
Utilities Reimbursement	0.00	0.00	370.70	144.38
Basement Rental	100.00	0.00	200.00	200.00
Filling Fees	0.00	100.00	0.00	100.00
Permit Fees - Deposits	7,301.46	7,561.05	70,655.49	59,080.80
Permit Fees - CC	50.00	0.00	5,555.97	2,684.69
Grant in Lieu of Taxes	0.00	0.00	33,249.96	10,074.00
Grant Money	0.00	0.00	3,491.00	76,086.86
<b>Total Revenues</b>	<b>249,903.12</b>	<b>97,553.71</b>	<b>1,903,407.08</b>	<b>1,704,482.27</b>
<b>Cost of Sales</b>				
<b>Total Cost of Sales</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Gross Profit</b>	<b>249,903.12</b>	<b>97,553.71</b>	<b>1,903,407.08</b>	<b>1,704,482.27</b>
<b>Expenditures</b>				
Salaries - Fire Fighter	36,363.60	26,982.00	362,634.84	351,926.51
Salaries - Office Manager	4,000.00	3,780.80	52,000.00	45,369.60
Salaries - Captain	21,564.00	17,254.88	230,855.44	168,451.24
Salaries - Fire Chief	7,741.24	7,329.40	105,282.62	95,282.20
Salaries - Fire Marshal	3,028.00	2,887.52	39,397.44	37,537.73
Salaries - Holiday Pay	0.00	600.00	5,000.00	5,600.00
Salaries - Out of Class	498.88	0.00	1,520.20	808.50
Salaries - Addtl Overtime	9,608.58	12,048.94	135,532.73	209,763.55
Salaries - Appt Mnt Overtime	1,396.39	1,663.36	17,364.42	12,313.55
Lincoln Co Clerk	0.00	0.00	699.68	1,388.08
Warren County Treasurer	0.00	0.00	9,853.10	22,596.91
Warren County Record	0.00	58.35	642.78	266.15
First State Community Bank CC	0.00	0.00	3,829.39	8,257.10
Uline	0.00	0.00	0.00	460.06
Great American Financial	0.00	0.00	0.00	970.21
Summit Digital Solutions	0.00	0.00	4,000.00	0.00
Election Expenses Reimbursemen	0.00	0.00	(689.51)	(631.35)
Interest Expense	0.00	0.00	4,812.51	0.00
Social Security - Employer	5,217.99	4,384.17	57,070.82	56,113.23
Medicare - Employer	1,220.33	1,025.34	13,347.21	13,123.28

See Accountant's Compilation Report - Modified Cash Basis

Warrenton FPD - General Fund  
Statement of Revenues and Expenditures - Modified Cash Basis  
For the Twelve Months Ending December 31, 2025

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
NWO IT Services	3,550.47	1,646.33	8,016.98	3,683.26
First State Community Bank CC	287.74	190.24	2,833.58	2,390.26
First State Community Bank CC	0.00	202.29	510.67	486.17
ODP Business Solutions	0.00	0.00	252.38	187.72
Scott Determann	0.00	0.00	0.00	29.55
Goin' Postal	0.00	0.00	328.04	0.00
Safeguard	0.00	0.00	1,009.54	0.00
Marco Technologies	0.00	0.00	0.00	789.63
Great America Financial	211.81	0.00	2,382.10	2,663.30
Photocopier Support Reimbursem	0.00	0.00	0.00	(10.00)
First State Community Bank CC	0.00	0.00	214.39	70.77
USPS	0.00	0.00	156.00	209.00
Goin' Postal	0.00	0.00	174.77	450.02
Charter Communications	0.00	0.00	0.00	1,362.97
First State Community Bank CC	34.95	34.95	384.45	519.39
Charter Communications	0.00	0.00	0.00	1,333.49
Gateway Fiber	323.99	382.96	3,951.41	2,646.77
First State Community Bank CC	10.99	138.30	416.78	198.24
Summit Digital Solutions	1,000.00	0.00	1,000.00	0.00
ESO Solutions	0.00	0.00	10,730.03	10,655.92
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	135,441.07
First State Community Bank CC	0.00	0.00	0.00	37.20
MO LAGERS - Fire	28,872.70	14,792.91	214,887.95	153,463.33
WEX	1,383.93	1,013.64	16,191.21	18,488.47
First State Community Bank CC	0.00	0.00	136.37	134.82
Wright Express	0.00	0.00	1,332.58	0.00
NAPA Auto & Truck	51.96	0.00	51.96	0.00
SAMBA Holdings, Inc.	80.86	87.42	907.49	972.58
First State Community Bank CC	0.00	0.00	0.00	6,619.05
Gov Deals	0.00	0.00	178.24	78.22
Eagle Activewear	0.00	0.00	0.00	78.90
First State Community Bank CC	0.00	73.98	0.00	95.25
Warren County Record	0.00	0.00	255.08	0.00
Missouri Employers Mutual	0.00	0.00	17,050.25	10,376.50
The Tri-County Agency	0.00	0.00	61,190.00	55,540.00
Missouri Employers Mutual	0.00	0.00	54,442.25	47,096.25
GSB	0.00	0.00	3,092.85	0.00
Healthcare (Pre-Tax)	(80.98)	(1,834.46)	(29,317.62)	(21,318.41)
ASI	665.86	255.73	5,220.05	6,848.44
PFEM IAFF 2665	14,969.29	0.00	169,617.45	121,580.62
HealthComp	0.00	1,575.95	7,997.53	16,639.72
VFIS	0.00	0.00	3,935.00	8,373.81
MO Fire Fighters	3,012.00	0.00	3,012.00	2,650.00
Mercy Corporate	0.00	0.00	65.00	0.00
Assured Partners	117.83	0.00	6,864.40	0.00
Spinner & Company, P.C.	0.00	0.00	9,525.00	17,100.00
Rognan & Associates	1,000.00	1,000.00	13,000.00	14,000.00
QuickBooks Payroll Service	44.00	44.00	528.00	553.00
First State Community Bank CC	587.72	0.00	2,255.79	444.77
Hammond and Shinnors	203.50	0.00	2,645.50	4,270.50
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	200.00	0.00	400.00
Compass Health	0.00	0.00	0.00	300.00

See Accountant's Compilation Report - Modified Cash Basis

Warrenton FPD - General Fund  
Statement of Revenues and Expenditures - Modified Cash Basis  
For the Twelve Months Ending December 31, 2025

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
SCCESA	0.00	0.00	1,250.00	1,250.00
Fire Fighters Assoc of MO	300.00	0.00	300.00	310.00
Ergometrics & Applied	0.00	197.85	806.33	197.85
STL Fire Admin	100.00	100.00	100.00	100.00
SEMS LLC	5,000.00	5,000.00	5,000.00	5,000.00
Nationwide	0.00	0.00	1,020.00	0.00
Credit Card Processing	0.00	0.00	0.00	(6.00)
Credit Card Processing Fees	30.51	38.56	210.89	(195.66)
E & E Hydraulics	0.00	0.00	0.00	587.25
Fire Safety Inc	492.00	735.00	926.00	1,685.96
Roger Owenby	0.00	0.00	0.00	205.25
First State Community Bank CC	881.92	0.00	2,683.79	762.92
Hook N Ladder Vent	0.00	0.00	0.00	450.00
LaRue Pest Control	190.00	0.00	760.00	570.00
Schraer-HVAC	0.00	0.00	479.85	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	0.00	0.00	12,290.00	11,885.00
Bourgeois Door	0.00	0.00	0.00	1,672.78
J.F. Ahern Co.	0.00	0.00	1,098.00	3,977.04
Tech Electronics, Inc.	0.00	0.00	0.00	537.50
Loomis Bros. Equip	0.00	0.00	250.00	429.12
Chic Lumber & Hardware	0.00	8.58	336.40	8.58
Oakley Pro Products	0.00	727.65	1,382.05	727.65
Freedom Restoration	0.00	0.00	62,050.77	0.00
ServPro	0.00	0.00	1,005.97	0.00
Warren County Electric	0.00	0.00	1,750.00	0.00
B&B-HVAC	0.00	0.00	260.00	0.00
Heggemann Plumbing	216.00	0.00	216.00	0.00
Building Maintenance Reimburse	0.00	0.00	(63,099.76)	(350.00)
Craig Zimmermann	0.00	0.00	0.00	224.04
Cummins Sales and Service	0.00	0.00	13,765.51	29,478.84
Gateway Truck & Refrigeration	0.00	0.00	615.85	1,535.31
Leo M Ellebracht Company	0.00	5,357.82	507.54	7,677.82
Skyline Diesel Repair & Towing	0.00	0.00	4,055.00	1,000.00
Truck Centers	0.00	521.38	1,159.46	860.52
Warrenton Tire & Muffler Cente	0.00	0.00	1,515.69	5,772.10
Double J Auto Parts	1,446.90	183.99	2,832.99	1,160.54
NAPA Auto & Truck	0.00	0.00	535.70	2,651.61
First State Community Bank CC	433.26	118.07	9,988.31	4,192.83
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	55.80	1,643.91	7,764.24	7,157.22
Hart Collision	0.00	0.00	0.00	1,000.00
Jeff Dunn	0.00	0.00	1,857.92	31.81
Jerry Moore	0.00	0.00	0.00	160.00
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
Gastorf Chevrolet	0.00	0.00	565.54	0.00
W.L. Construction Supply, Inc.	427.00	0.00	427.00	0.00
ODP Business Solutions LLC	0.00	0.00	43.78	172.06
Sentinel Emergency Solutions	0.00	0.00	0.00	12,827.00
NFPA	0.00	0.00	2,227.50	1,777.50
Craig Zimmermann	0.00	0.00	0.00	28.40

See Accountant's Compilation Report - Modified Cash Basis

Warrenton FPD - General Fund  
Statement of Revenues and Expenditures - Modified Cash Basis  
For the Twelve Months Ending December 31, 2025

	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	109.98	494.77
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	1,590.00	640.00
Craig Zimmermann	0.00	0.00	0.00	382.95
First State Community Bank CC	0.00	0.00	537.92	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	0.00	0.00	80.00
SSM Health	0.00	60.00	0.00	60.00
Under Fire Training	0.00	300.00	0.00	300.00
Pike Lincoln Tech	0.00	0.00	500.00	0.00
First State Community Bank CC	0.00	0.00	636.61	176.46
Leon Uniform	0.00	0.00	2,639.42	1,827.41
Witmer Public Safety	0.00	0.00	183.68	561.01
Galls, LLC	0.00	276.98	357.99	791.58
Lauren Herrmann	0.00	0.00	0.00	196.11
STL Shirt Co., LLC	2,723.75	3,022.75	8,922.25	3,692.12
Leo M Ellebracht Company	1,521.73	0.00	3,131.92	1,806.31
Bound Tree Medical	0.00	0.00	392.79	0.00
RagTop Fire	349.30	0.00	349.30	0.00
Uniform Reimbursement	0.00	0.00	629.17	109.37
Emergency Medical Products	0.00	0.00	0.00	1,440.58
Bound Tree Medical	340.98	0.00	1,782.33	573.88
First State Community Bank CC	0.00	0.00	0.00	252.00
EMS Supplies Reimbursement	0.00	0.00	67.48	0.00
Walmart Community BRC	111.22	0.00	1,239.91	607.12
First State Community Bank CC	89.86	7,541.80	304.65	7,881.43
Absopure Water	0.00	60.85	318.70	481.35
Royal Papers	0.00	395.20	1,064.30	1,456.49
Double J Auto Parts	0.00	0.00	57.23	0.00
Fastenal	0.00	0.00	206.51	0.00
Crystal Springs	0.00	0.00	70.37	0.00
Primo Brands	58.73	0.00	182.21	0.00
Supplies Reimbursement	0.00	0.00	0.00	(6.32)
Interface Security Systems	0.00	0.00	1,486.76	1,000.56
Ameren Missouri	348.83	221.23	4,571.22	3,522.56
MFA Oil & Propane	2,391.04	0.00	12,135.75	6,461.30
Ameren Missouri	805.65	609.26	9,849.48	8,946.40
MFA Oil & Propane	2,870.14	1,448.50	8,544.32	7,753.11
Cuivre River Electric	86.67	103.60	3,693.71	1,220.43
Ameren Missouri	39.15	38.06	489.16	436.09
Brightspeed	160.44	145.25	1,878.32	1,920.22
Charter Communications	0.00	0.00	0.00	980.35
First Net	482.32	449.30	3,804.04	4,843.40
First State Community Bank CC	317.10	273.19	3,321.57	2,967.19
Gateway Fiber	100.00	0.00	1,200.00	500.00
Grace Hauling, Inc.	287.41	266.76	3,309.77	3,122.65
City of Warrenton	46.47	44.71	628.65	614.57
City of Warrenton	100.24	118.64	1,686.03	1,818.22
Montgomery County Water Distri	53.00	53.00	636.80	636.80
<b>Total Expenditures</b>	<b>169,825.05</b>	<b>127,880.89</b>	<b>1,818,650.61</b>	<b>1,853,574.77</b>
<b>Excess Revenue over (under) Expend</b>	<b>\$ 80,078.07</b>	<b>\$ (30,327.18)</b>	<b>\$ 84,756.47</b>	<b>\$ (149,092.50)</b>

Warrenton FPD - General Fund  
Statement of Revenues and Expenditures - Modified Cash Basis  
For the Twelve Months Ending December 31, 2025

	Current Month		Year to Date	
<b>Revenues</b>				
Tax Collection Revenue	\$ 242,336.13	96.97	\$ 1,785,553.08	93.81
Interest Income	65.53	0.03	279.93	0.01
Miscellaneous Revenue	150.00	0.06	4,621.65	0.24
Permit Fees	7,351.46	2.94	76,211.46	4.00
Grants	0.00	0.00	36,740.96	1.93
<b>Total Revenues</b>	<b>249,903.12</b>	<b>100.00</b>	<b>1,903,407.08</b>	<b>100.00</b>
<b>Cost of Sales</b>				
<b>Total Cost of Sales</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Gross Profit</b>	<b>249,903.12</b>	<b>100.00</b>	<b>1,903,407.08</b>	<b>100.00</b>
<b>Expenditures</b>				
Salaries - Fire Fighter	36,363.60	14.55	362,634.84	19.05
Salaries - Office Manager	4,000.00	1.60	52,000.00	2.73
Salaries - Captain	21,564.00	8.63	230,855.44	12.13
Salaries - Fire Chief	7,741.24	3.10	105,282.62	5.53
Salaries - Fire Marshal	3,028.00	1.21	39,397.44	2.07
Salaries - Holiday Pay	0.00	0.00	5,000.00	0.26
Salaries - Out of Class	498.88	0.20	1,520.20	0.08
<b>Total - Salaries</b>	<b>73,195.72</b>	<b>29.29</b>	<b>796,690.54</b>	<b>41.86</b>
Salaries - Addtl Overtime	9,608.58	3.84	135,532.73	7.12
Salaries - Appt Mnt Overtime	1,396.39	0.56	17,364.42	0.91
<b>Total - Salaries - OT</b>	<b>11,004.97</b>	<b>4.40</b>	<b>152,897.15</b>	<b>8.03</b>
Lincoln Co Clerk	0.00	0.00	699.68	0.04
Warren County Treasurer	0.00	0.00	9,853.10	0.52
Warren County Record	0.00	0.00	642.78	0.03
First State Community Bank CC	0.00	0.00	3,829.39	0.20
Summit Digital Solutions	0.00	0.00	4,000.00	0.21
Election Expenses Reimbursemen	0.00	0.00	(689.51)	(0.04)
<b>Total - Election Expenses</b>	<b>0.00</b>	<b>0.00</b>	<b>18,335.44</b>	<b>0.96</b>
Interest Expense	0.00	0.00	4,812.51	0.25
<b>Total - Interest Expense</b>	<b>0.00</b>	<b>0.00</b>	<b>4,812.51</b>	<b>0.25</b>
Social Security - Employer	5,217.99	2.09	57,070.82	3.00
Medicare - Employer	1,220.33	0.49	13,347.21	0.70
<b>Total - Payroll Taxes</b>	<b>6,438.32</b>	<b>2.58</b>	<b>70,418.03</b>	<b>3.70</b>
NWO IT Services	3,550.47	1.42	8,016.98	0.42
First State Community Bank CC	287.74	0.12	2,833.58	0.15
<b>Total - Information Technology</b>	<b>3,838.21</b>	<b>1.54</b>	<b>10,850.56</b>	<b>0.57</b>
First State Community Bank CC	0.00	0.00	510.67	0.03
ODP Business Solutions	0.00	0.00	252.38	0.01
Goin' Postal	0.00	0.00	328.04	0.02
Safeguard	0.00	0.00	1,009.54	0.05
<b>Total - Office Supplies</b>	<b>0.00</b>	<b>0.00</b>	<b>2,100.63</b>	<b>0.11</b>
Great America Financial	211.81	0.08	2,382.10	0.13
<b>Total - Photocopier Support</b>	<b>211.81</b>	<b>0.08</b>	<b>2,382.10</b>	<b>0.13</b>
First State Community Bank CC	0.00	0.00	214.39	0.01

See Accountant's Compilation Report - Modified Cash Basis

Warrenton FPD - General Fund  
Statement of Revenues and Expenditures - Modified Cash Basis  
For the Twelve Months Ending December 31, 2025

	Current Month		Year to Date	
USPS	0.00	0.00	156.00	0.01
Goin' Postal	0.00	0.00	174.77	0.01
Total - Postage & Mail Support	0.00	0.00	545.16	0.03
Total - Sattelite TV	0.00	0.00	0.00	0.00
First State Community Bank CC	34.95	0.01	384.45	0.02
Total - Web Site	34.95	0.01	384.45	0.02
Gateway Fiber	323.99	0.13	3,951.41	0.21
Total - Internet Access	323.99	0.13	3,951.41	0.21
First State Community Bank CC	10.99	0.00	416.78	0.02
Summit Digital Solutions	1,000.00	0.40	1,000.00	0.05
Total - IT Support	1,010.99	0.40	1,416.78	0.07
ESO Solutions	0.00	0.00	10,730.03	0.56
A&W Communications	0.00	0.00	282.60	0.01
Total - Communication Expenses	0.00	0.00	11,012.63	0.58
Lake St. Louis Fire Protection	0.00	0.00	5,000.00	0.26
Total - Vehicle Payments	0.00	0.00	5,000.00	0.26
UMB Bank, N.A.	0.00	0.00	10,899.95	0.57
Total - Building Payments	0.00	0.00	10,899.95	0.57
Total - PPE/Gear	0.00	0.00	0.00	0.00
MO LAGERS - Fire	28,872.70	11.55	214,887.95	11.29
Total - Retirement Plan - Pension	28,872.70	11.55	214,887.95	11.29
WEX	1,383.93	0.55	16,191.21	0.85
First State Community Bank CC	0.00	0.00	136.37	0.01
Wright Express	0.00	0.00	1,332.58	0.07
NAPA Auto & Truck	51.96	0.02	51.96	0.00
Total - Gasoline and Oil	1,435.89	0.57	17,712.12	0.93
Total - Equipment Purchases	0.00	0.00	0.00	0.00
SAMBA Holdings, Inc.	80.86	0.03	907.49	0.05
Total - Background Checks/MVR	80.86	0.03	907.49	0.05
Total - Food at Incidents	0.00	0.00	0.00	0.00
Total - Membership Appreciation	0.00	0.00	0.00	0.00
Gov Deals	0.00	0.00	178.24	0.01
Warren County Record	0.00	0.00	255.08	0.01
Total - Advertising & Public Relations	0.00	0.00	433.32	0.02
Missouri Employers Mutual	0.00	0.00	17,050.25	0.90
The Tri-County Agency	0.00	0.00	61,190.00	3.21
Missouri Employers Mutual	0.00	0.00	54,442.25	2.86
GSB	0.00	0.00	3,092.85	0.16
Total - Insurance - General	0.00	0.00	135,775.35	7.13
Healthcare (Pre-Tax)	(80.98)	(0.03)	(29,317.62)	(1.54)
ASI	665.86	0.27	5,220.05	0.27
PFEM IAFF 2665	14,969.29	5.99	169,617.45	8.91

See Accountant's Compilation Report - Modified Cash Basis

Warrenton FPD - General Fund  
Statement of Revenues and Expenditures - Modified Cash Basis  
For the Twelve Months Ending December 31, 2025

	Current Month		Year to Date	
HealthComp	0.00	0.00	7,997.53	0.42
VFIS	0.00	0.00	3,935.00	0.21
MO Fire Fighters	3,012.00	1.21	3,012.00	0.16
Mercy Corporate	0.00	0.00	65.00	0.00
Assured Partners	117.83	0.05	6,864.40	0.36
Total - Insurance - Employee	18,684.00	7.48	167,393.81	8.79
Total - Operating Expenses	0.00	0.00	0.00	0.00
Spinner & Company, P.C.	0.00	0.00	9,525.00	0.50
Total - Audit of Accounts	0.00	0.00	9,525.00	0.50
Rognan & Associates	1,000.00	0.40	13,000.00	0.68
QuickBooks Payroll Service	44.00	0.02	528.00	0.03
First State Community Bank CC	587.72	0.24	2,255.79	0.12
Hammond and Shinnors	203.50	0.08	2,645.50	0.14
Sam's Club	0.00	0.00	50.00	0.00
SCCESA	0.00	0.00	1,250.00	0.07
Fire Fighters Assoc of MO	300.00	0.12	300.00	0.02
Ergometrics & Applied	0.00	0.00	806.33	0.04
STL Fire Admin	100.00	0.04	100.00	0.01
SEMS LLC	5,000.00	2.00	5,000.00	0.26
Nationwide	0.00	0.00	1,020.00	0.05
Total - Operating Expenses	7,235.22	2.90	26,955.62	1.42
Credit Card Processing Fees	30.51	0.01	210.89	0.01
Total - Credit Card Processing	30.51	0.01	210.89	0.01
Fire Safety Inc	492.00	0.20	926.00	0.05
First State Community Bank CC	881.92	0.35	2,683.79	0.14
LaRue Pest Control	190.00	0.08	760.00	0.04
Schraer-HVAC	0.00	0.00	479.85	0.03
Perfect Cut Lawn	0.00	0.00	12,290.00	0.65
J.F. Ahern Co.	0.00	0.00	1,098.00	0.06
Loomis Bros. Equip	0.00	0.00	250.00	0.01
Chic Lumber & Hardware	0.00	0.00	336.40	0.02
Oakley Pro Products	0.00	0.00	1,382.05	0.07
Freedom Restoration	0.00	0.00	62,050.77	3.26
ServPro	0.00	0.00	1,005.97	0.05
Warren County Electric	0.00	0.00	1,750.00	0.09
B&B-HVAC	0.00	0.00	260.00	0.01
Heggemann Plumbing	216.00	0.09	216.00	0.01
Building Maintenance Reimburse	0.00	0.00	(63,099.76)	(3.32)
Total - Building Maintenance	1,779.92	0.71	22,389.07	1.18
Cummins Sales and Service	0.00	0.00	13,765.51	0.72
Gateway Truck & Refrigeration	0.00	0.00	615.85	0.03
Leo M Ellebracht Company	0.00	0.00	507.54	0.03
Skyline Diesel Repair & Towing	0.00	0.00	4,055.00	0.21
Truck Centers	0.00	0.00	1,159.46	0.06
Warrenton Tire & Muffler Cente	0.00	0.00	1,515.69	0.08
Double J Auto Parts	1,446.90	0.58	2,832.99	0.15
NAPA Auto & Truck	0.00	0.00	535.70	0.03
First State Community Bank CC	433.26	0.17	9,988.31	0.52
Sentinel Emergency Solutions	55.80	0.02	7,764.24	0.41
Jeff Dunn	0.00	0.00	1,857.92	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

See Accountant's Compilation Report - Modified Cash Basis

Warrenton FPD - General Fund  
Statement of Revenues and Expenditures - Modified Cash Basis  
For the Twelve Months Ending December 31, 2025

	Current Month		Year to Date	
Scott Determann	0.00	0.00	250.00	0.01
Gastorf Chevrolet	0.00	0.00	565.54	0.03
W.L. Construction Supply, Inc.	427.00	0.17	427.00	0.02
Total - Equipment & Vehicle Maintenance	<u>2,362.96</u>	<u>0.95</u>	<u>45,939.87</u>	<u>2.41</u>
ODP Business Solutions LLC	0.00	0.00	43.78	0.00
NFPA	0.00	0.00	2,227.50	0.12
First State Community Bank CC	0.00	0.00	109.98	0.01
Total - Fire Prevention and Education	<u>0.00</u>	<u>0.00</u>	<u>2,381.26</u>	<u>0.13</u>
University of Missouri-Columbi	0.00	0.00	1,590.00	0.08
First State Community Bank CC	0.00	0.00	537.92	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	<u>0.00</u>	<u>0.00</u>	<u>2,669.12</u>	<u>0.14</u>
First State Community Bank CC	0.00	0.00	636.61	0.03
Leon Uniform	0.00	0.00	2,639.42	0.14
Witmer Public Safety	0.00	0.00	183.68	0.01
Galls, LLC	0.00	0.00	357.99	0.02
STL Shirt Co., LLC	2,723.75	1.09	8,922.25	0.47
Leo M Ellebracht Company	1,521.73	0.61	3,131.92	0.16
Bound Tree Medical	0.00	0.00	392.79	0.02
RagTop Fire	349.30	0.14	349.30	0.02
Uniform Reimbursement	0.00	0.00	629.17	0.03
Total - Uniform Expenses	<u>4,594.78</u>	<u>1.84</u>	<u>17,243.13</u>	<u>0.91</u>
Bound Tree Medical	340.98	0.14	1,782.33	0.09
EMS Supplies Reimbursement	0.00	0.00	67.48	0.00
Total - EMS Supplies	<u>340.98</u>	<u>0.14</u>	<u>1,849.81</u>	<u>0.10</u>
Walmart Community BRC	111.22	0.04	1,239.91	0.07
First State Community Bank CC	89.86	0.04	304.65	0.02
Absopure Water	0.00	0.00	318.70	0.02
Royal Papers	0.00	0.00	1,064.30	0.06
Double J Auto Parts	0.00	0.00	57.23	0.00
Fastenal	0.00	0.00	206.51	0.01
Crystal Springs	0.00	0.00	70.37	0.00
Primo Brands	58.73	0.02	182.21	0.01
Total - Supplies - Support Facility	<u>259.81</u>	<u>0.10</u>	<u>3,443.88</u>	<u>0.18</u>
Interface Security Systems	0.00	0.00	1,486.76	0.08
Total - Alarm Monitoring	<u>0.00</u>	<u>0.00</u>	<u>1,486.76</u>	<u>0.08</u>
Ameren Missouri	348.83	0.14	4,571.22	0.24
Total - Station #1 - Electric	<u>348.83</u>	<u>0.14</u>	<u>4,571.22</u>	<u>0.24</u>
MFA Oil & Propane	2,391.04	0.96	12,135.75	0.64
Total - Station #1 - Gas	<u>2,391.04</u>	<u>0.96</u>	<u>12,135.75</u>	<u>0.64</u>
Ameren Missouri	805.65	0.32	9,849.48	0.52
Total - Station #2 - Electric	<u>805.65</u>	<u>0.32</u>	<u>9,849.48</u>	<u>0.52</u>
MFA Oil & Propane	2,870.14	1.15	8,544.32	0.45
Total - Station #2 - Gas	<u>2,870.14</u>	<u>1.15</u>	<u>8,544.32</u>	<u>0.45</u>
Cuivre River Electric	86.67	0.03	3,693.71	0.19
Total - Station #3 - Electric	<u>86.67</u>	<u>0.03</u>	<u>3,693.71</u>	<u>0.19</u>

Warrenton FPD - General Fund  
Statement of Revenues and Expenditures - Modified Cash Basis  
For the Twelve Months Ending December 31, 2025

	Current Month		Year to Date	
Total - Station #3 - Gas	0.00	0.00	0.00	0.00
Ameren Missouri	39.15	0.02	489.16	0.03
Total - Storage Building/Hanger	39.15	0.02	489.16	0.03
Brightspeed	160.44	0.06	1,878.32	0.10
First Net	482.32	0.19	3,804.04	0.20
First State Community Bank CC	317.10	0.13	3,321.57	0.17
Gateway Fiber	100.00	0.04	1,200.00	0.06
Total - Telephone	1,059.86	0.42	10,203.93	0.54
Grace Hauling, Inc.	287.41	0.12	3,309.77	0.17
Total - Waste Disposal	287.41	0.12	3,309.77	0.17
City of Warrenton	46.47	0.02	628.65	0.03
Total - Station #1 Water/Sewer	46.47	0.02	628.65	0.03
City of Warrenton	100.24	0.04	1,686.03	0.09
Total - Station #2 Water/Sewer	100.24	0.04	1,686.03	0.09
Montgomery County Water Distri	53.00	0.02	636.80	0.03
Total - Station #3 Water/Sewer	53.00	0.02	636.80	0.03
Total Expenditures	169,825.05	67.96	1,818,650.61	95.55
Excess Revenue over (under) Expenditur	\$ 80,078.07	32.04	\$ 84,756.47	4.45

Warrenton FPD - General Fund  
Statement of Revenues and Expenditures - Modified Cash Basis  
For the Twelve Months Ending December 31, 2025

	This Year Current Month	Last Year Current Month	This Year Year to Date	Last Year Year to Date
<b>Revenues</b>				
Tax Collection Revenue	\$ 242,336.13	89,086.16	\$ 1,785,553.08	1,542,479.41
Interest Income	65.53	537.70	279.93	4,483.79
Miscellaneous Revenue	150.00	368.80	4,621.65	9,592.72
Permit Fees	7,351.46	7,561.05	76,211.46	61,765.49
Grants	0.00	0.00	36,740.96	86,160.86
<b>Total Revenues</b>	<b>249,903.12</b>	<b>97,553.71</b>	<b>1,903,407.08</b>	<b>1,704,482.27</b>
<b>Cost of Sales</b>				
<b>Total Cost of Sales</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Gross Profit</b>	<b>249,903.12</b>	<b>97,553.71</b>	<b>1,903,407.08</b>	<b>1,704,482.27</b>
<b>Expenditures</b>				
Salaries - Fire Fighter	36,363.60	26,982.00	362,634.84	351,926.51
Salaries - Office Manager	4,000.00	3,780.80	52,000.00	45,369.60
Salaries - Captain	21,564.00	17,254.88	230,855.44	168,451.24
Salaries - Fire Chief	7,741.24	7,329.40	105,282.62	95,282.20
Salaries - Fire Marshal	3,028.00	2,887.52	39,397.44	37,537.73
Salaries - Holiday Pay	0.00	600.00	5,000.00	5,600.00
Salaries - Out of Class	498.88	0.00	1,520.20	808.50
<b>Total - Salaries</b>	<b>73,195.72</b>	<b>58,834.60</b>	<b>796,690.54</b>	<b>704,975.78</b>
Salaries - Addtl Overtime	9,608.58	12,048.94	135,532.73	209,763.55
Salaries - Appt Mnt Overtime	1,396.39	1,663.36	17,364.42	12,313.55
<b>Total - Salaries - OT</b>	<b>11,004.97</b>	<b>13,712.30</b>	<b>152,897.15</b>	<b>222,077.10</b>
Lincoln Co Clerk	0.00	0.00	699.68	1,388.08
Warren County Treasurer	0.00	0.00	9,853.10	22,596.91
Warren County Record	0.00	58.35	642.78	266.15
First State Community Bank CC	0.00	0.00	3,829.39	8,257.10
Uline	0.00	0.00	0.00	460.06
Great American Financial	0.00	0.00	0.00	970.21
Summit Digital Solutions	0.00	0.00	4,000.00	0.00
Election Expenses Reimbursemen	0.00	0.00	(689.51)	(631.35)
<b>Total - Election Expenses</b>	<b>0.00</b>	<b>58.35</b>	<b>18,335.44</b>	<b>33,307.16</b>
Interest Expense	0.00	0.00	4,812.51	0.00
<b>Total - Interest Expense</b>	<b>0.00</b>	<b>0.00</b>	<b>4,812.51</b>	<b>0.00</b>
Social Security - Employer	5,217.99	4,384.17	57,070.82	56,113.23
Medicare - Employer	1,220.33	1,025.34	13,347.21	13,123.28
<b>Total - Payroll Taxes</b>	<b>6,438.32</b>	<b>5,409.51</b>	<b>70,418.03</b>	<b>69,236.51</b>
NWO IT Services	3,550.47	1,646.33	8,016.98	3,683.26
First State Community Bank CC	287.74	190.24	2,833.58	2,390.26
<b>Total - Information Technology</b>	<b>3,838.21</b>	<b>1,836.57</b>	<b>10,850.56</b>	<b>6,073.52</b>
First State Community Bank CC	0.00	202.29	510.67	486.17
ODP Business Solutions	0.00	0.00	252.38	187.72
Scott Determann	0.00	0.00	0.00	29.55
Goin' Postal	0.00	0.00	328.04	0.00
Safeguard	0.00	0.00	1,009.54	0.00
<b>Total - Office Supplies</b>	<b>0.00</b>	<b>202.29</b>	<b>2,100.63</b>	<b>703.44</b>

See Accountant's Compilation Report - Modified Cash Basis

Warrenton FPD - General Fund  
Statement of Revenues and Expenditures - Modified Cash Basis  
For the Twelve Months Ending December 31, 2025

	This Year Current Month	Last Year Current Month	This Year Year to Date	Last Year Year to Date
Marco Technologies	0.00	0.00	0.00	789.63
Great America Financial	211.81	0.00	2,382.10	2,663.30
Photocopier Support Reimburse	0.00	0.00	0.00	(10.00)
Total - Photocopier Support	211.81	0.00	2,382.10	3,442.93
First State Community Bank CC	0.00	0.00	214.39	70.77
USPS	0.00	0.00	156.00	209.00
Goin' Postal	0.00	0.00	174.77	450.02
Total - Postage & Mail Support	0.00	0.00	545.16	729.79
Charter Communications	0.00	0.00	0.00	1,362.97
Total - Sattelite TV	0.00	0.00	0.00	1,362.97
First State Community Bank CC	34.95	34.95	384.45	519.39
Total - Web Site	34.95	34.95	384.45	519.39
Charter Communications	0.00	0.00	0.00	1,333.49
Gateway Fiber	323.99	382.96	3,951.41	2,646.77
Total - Internet Access	323.99	382.96	3,951.41	3,980.26
First State Community Bank CC	10.99	138.30	416.78	198.24
Summit Digital Solutions	1,000.00	0.00	1,000.00	0.00
Total - IT Support	1,010.99	138.30	1,416.78	198.24
ESO Solutions	0.00	0.00	10,730.03	10,655.92
A&W Communications	0.00	0.00	282.60	0.00
Total - Communication Expenses	0.00	0.00	11,012.63	10,655.92
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	135,441.07
Total - Building Payments	0.00	0.00	10,899.95	135,441.07
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	28,872.70	14,792.91	214,887.95	153,463.33
Total - Retirement Plan - Pension	28,872.70	14,792.91	214,887.95	153,463.33
WEX	1,383.93	1,013.64	16,191.21	18,488.47
First State Community Bank CC	0.00	0.00	136.37	134.82
Wright Express	0.00	0.00	1,332.58	0.00
NAPA Auto & Truck	51.96	0.00	51.96	0.00
Total - Gasoline and Oil	1,435.89	1,013.64	17,712.12	18,623.29
Total - Equipment Purchases	0.00	0.00	0.00	0.00
SAMBA Holdings, Inc.	80.86	87.42	907.49	972.58
Total - Background Checks/MVR	80.86	87.42	907.49	972.58
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	0.00	178.24	78.22
Eagle Activewear	0.00	0.00	0.00	78.90

See Accountant's Compilation Report - Modified Cash Basis

Warrenton FPD - General Fund  
Statement of Revenues and Expenditures - Modified Cash Basis  
For the Twelve Months Ending December 31, 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	73.98	0.00	95.25
Warren County Record	0.00	0.00	255.08	0.00
Total - Advertising & Public Relations	0.00	73.98	433.32	252.37
Missouri Employers Mutual	0.00	0.00	17,050.25	10,376.50
The Tri-County Agency	0.00	0.00	61,190.00	55,540.00
Missouri Employers Mutual	0.00	0.00	54,442.25	47,096.25
GSB	0.00	0.00	3,092.85	0.00
Total - Insurance - General	0.00	0.00	135,775.35	113,012.75
Healthcare (Pre-Tax)	(80.98)	(1,834.46)	(29,317.62)	(21,318.41)
ASI	665.86	255.73	5,220.05	6,848.44
PFEM IAFF 2665	14,969.29	0.00	169,617.45	121,580.62
HealthComp	0.00	1,575.95	7,997.53	16,639.72
VFIS	0.00	0.00	3,935.00	8,373.81
MO Fire Fighters	3,012.00	0.00	3,012.00	2,650.00
Mercy Corporate	0.00	0.00	65.00	0.00
Assured Partners	117.83	0.00	6,864.40	0.00
Total - Insurance - Employee	18,684.00	(2.78)	167,393.81	134,774.18
Total - Operating Expenses	0.00	0.00	0.00	0.00
Spinner & Company, P.C.	0.00	0.00	9,525.00	17,100.00
Total - Audit of Accounts	0.00	0.00	9,525.00	17,100.00
Rognan & Associates	1,000.00	1,000.00	13,000.00	14,000.00
QuickBooks Payroll Service	44.00	44.00	528.00	553.00
First State Community Bank CC	587.72	0.00	2,255.79	444.77
Hammond and Shinnars	203.50	0.00	2,645.50	4,270.50
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	200.00	0.00	400.00
Compass Health	0.00	0.00	0.00	300.00
SCCESA	0.00	0.00	1,250.00	1,250.00
Fire Fighters Assoc of MO	300.00	0.00	300.00	310.00
Ergometrics & Applied	0.00	197.85	806.33	197.85
STL Fire Admin	100.00	100.00	100.00	100.00
SEMS LLC	5,000.00	5,000.00	5,000.00	5,000.00
Nationwide	0.00	0.00	1,020.00	0.00
Total - Operating Expenses	7,235.22	6,541.85	26,955.62	32,191.62
Credit Card Processing	0.00	0.00	0.00	(6.00)
Credit Card Processing Fees	30.51	38.56	210.89	(195.66)
Total - Credit Card Processing	30.51	38.56	210.89	(201.66)
E & E Hydraulics	0.00	0.00	0.00	587.25
Fire Safety Inc	492.00	735.00	926.00	1,685.96
Roger Owenby	0.00	0.00	0.00	205.25
First State Community Bank CC	881.92	0.00	2,683.79	762.92
Hook N Ladder Vent	0.00	0.00	0.00	450.00
LaRue Pest Control	190.00	0.00	760.00	570.00
Schraer-HVAC	0.00	0.00	479.85	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	0.00	0.00	12,290.00	11,885.00
Bourgeois Door	0.00	0.00	0.00	1,672.78

See Accountant's Compilation Report - Modified Cash Basis

Warrenton FPD - General Fund  
Statement of Revenues and Expenditures - Modified Cash Basis  
For the Twelve Months Ending December 31, 2025

	This Year Current Month	Last Year Current Month	This Year Year to Date	Last Year Year to Date
J.F. Ahern Co.	0.00	0.00	1,098.00	3,977.04
Tech Electronics, Inc.	0.00	0.00	0.00	537.50
Loomis Bros. Equip	0.00	0.00	250.00	429.12
Chic Lumber & Hardware	0.00	8.58	336.40	8.58
Oakley Pro Products	0.00	727.65	1,382.05	727.65
Freedom Restoration	0.00	0.00	62,050.77	0.00
ServPro	0.00	0.00	1,005.97	0.00
Warren County Electric	0.00	0.00	1,750.00	0.00
B&B-HVAC	0.00	0.00	260.00	0.00
Heggemann Plumbing	216.00	0.00	216.00	0.00
Building Maintenance Reimburse	0.00	0.00	(63,099.76)	(350.00)
<b>Total - Building Maintenance</b>	<b>1,779.92</b>	<b>1,471.23</b>	<b>22,389.07</b>	<b>24,238.90</b>
Craig Zimmermann	0.00	0.00	0.00	224.04
Cummins Sales and Service	0.00	0.00	13,765.51	29,478.84
Gateway Truck & Refrigeration	0.00	0.00	615.85	1,535.31
Leo M Ellebracht Company	0.00	5,357.82	507.54	7,677.82
Skyline Diesel Repair & Towing	0.00	0.00	4,055.00	1,000.00
Truck Centers	0.00	521.38	1,159.46	860.52
Warrenton Tire & Muffler Cente	0.00	0.00	1,515.69	5,772.10
Double J Auto Parts	1,446.90	183.99	2,832.99	1,160.54
NAPA Auto & Truck	0.00	0.00	535.70	2,651.61
First State Community Bank CC	433.26	118.07	9,988.31	4,192.83
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	55.80	1,643.91	7,764.24	7,157.22
Hart Collision	0.00	0.00	0.00	1,000.00
Jeff Dunn	0.00	0.00	1,857.92	31.81
Jerry Moore	0.00	0.00	0.00	160.00
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
Gastorf Chevrolet	0.00	0.00	565.54	0.00
W.L. Construction Supply, Inc.	427.00	0.00	427.00	0.00
<b>Total - Equipment &amp; Vehicle Maintenanc</b>	<b>2,362.96</b>	<b>7,825.17</b>	<b>45,939.87</b>	<b>68,102.15</b>
ODP Business Solutions LLC	0.00	0.00	43.78	172.06
Sentinel Emergency Solutions	0.00	0.00	0.00	12,827.00
NFPA	0.00	0.00	2,227.50	1,777.50
Craig Zimmermann	0.00	0.00	0.00	28.40
First State Community Bank CC	0.00	0.00	109.98	494.77
<b>Total - Fire Prevention and Education</b>	<b>0.00</b>	<b>0.00</b>	<b>2,381.26</b>	<b>15,299.73</b>
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	1,590.00	640.00
Craig Zimmermann	0.00	0.00	0.00	382.95
First State Community Bank CC	0.00	0.00	537.92	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	0.00	0.00	80.00
SSM Health	0.00	60.00	0.00	60.00
Under Fire Training	0.00	300.00	0.00	300.00
Pike Lincoln Tech	0.00	0.00	500.00	0.00
<b>Total - Training and Education</b>	<b>0.00</b>	<b>360.00</b>	<b>2,669.12</b>	<b>2,794.45</b>

See Accountant's Compilation Report - Modified Cash Basis

Warrenton FPD - General Fund  
Statement of Revenues and Expenditures - Modified Cash Basis  
For the Twelve Months Ending December 31, 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	0.00	636.61	176.46
Leon Uniform	0.00	0.00	2,639.42	1,827.41
Witmer Public Safety	0.00	0.00	183.68	561.01
Galls, LLC	0.00	276.98	357.99	791.58
Lauren Herrmann	0.00	0.00	0.00	196.11
STL Shirt Co., LLC	2,723.75	3,022.75	8,922.25	3,692.12
Leo M Ellebracht Company	1,521.73	0.00	3,131.92	1,806.31
Bound Tree Medical	0.00	0.00	392.79	0.00
RagTop Fire	349.30	0.00	349.30	0.00
Uniform Reimbursement	0.00	0.00	629.17	109.37
Total - Uniform Expenses	4,594.78	3,299.73	17,243.13	9,160.37
Emergency Medical Products	0.00	0.00	0.00	1,440.58
Bound Tree Medical	340.98	0.00	1,782.33	573.88
First State Community Bank CC	0.00	0.00	0.00	252.00
EMS Supplies Reimbursement	0.00	0.00	67.48	0.00
Total - EMS Supplies	340.98	0.00	1,849.81	2,266.46
Walmart Community BRC	111.22	0.00	1,239.91	607.12
First State Community Bank CC	89.86	7,541.80	304.65	7,881.43
Absopure Water	0.00	60.85	318.70	481.35
Royal Papers	0.00	395.20	1,064.30	1,456.49
Double J Auto Parts	0.00	0.00	57.23	0.00
Fastenal	0.00	0.00	206.51	0.00
Crystal Springs	0.00	0.00	70.37	0.00
Primo Brands	58.73	0.00	182.21	0.00
Supplies Reimbursement	0.00	0.00	0.00	(6.32)
Total - Supplies - Support Facility	259.81	7,997.85	3,443.88	10,420.07
Interface Security Systems	0.00	0.00	1,486.76	1,000.56
Total - Alarm Monitoring	0.00	0.00	1,486.76	1,000.56
Ameren Missouri	348.83	221.23	4,571.22	3,522.56
Total - Station #1 - Electric	348.83	221.23	4,571.22	3,522.56
MFA Oil & Propane	2,391.04	0.00	12,135.75	6,461.30
Total - Station #1 - Gas	2,391.04	0.00	12,135.75	6,461.30
Ameren Missouri	805.65	609.26	9,849.48	8,946.40
Total - Station #2 - Electric	805.65	609.26	9,849.48	8,946.40
MFA Oil & Propane	2,870.14	1,448.50	8,544.32	7,753.11
Total - Station #2 - Gas	2,870.14	1,448.50	8,544.32	7,753.11
Cuivre River Electric	86.67	103.60	3,693.71	1,220.43
Total - Station #3 - Electric	86.67	103.60	3,693.71	1,220.43
Total - Station #3 - Gas	0.00	0.00	0.00	0.00
Ameren Missouri	39.15	38.06	489.16	436.09
Total - Storage Building/Hanger	39.15	38.06	489.16	436.09
Brightspeed	160.44	145.25	1,878.32	1,920.22
Charter Communications	0.00	0.00	0.00	980.35
First Net	482.32	449.30	3,804.04	4,843.40
First State Community Bank CC	317.10	273.19	3,321.57	2,967.19
Gateway Fiber	100.00	0.00	1,200.00	500.00

See Accountant's Compilation Report - Modified Cash Basis

Warrenton FPD - General Fund  
Statement of Revenues and Expenditures - Modified Cash Basis  
For the Twelve Months Ending December 31, 2025

	This Year Current Month	Last Year Current Month	This Year Year to Date	Last Year Year to Date
Total - Telephone	1,059.86	867.74	10,203.93	11,211.16
Grace Hauling, Inc.	287.41	266.76	3,309.77	3,122.65
Total - Waste Disposal	287.41	266.76	3,309.77	3,122.65
City of Warrenton	46.47	44.71	628.65	614.57
Total - Station #1 Water/Sewer	46.47	44.71	628.65	614.57
City of Warrenton	100.24	118.64	1,686.03	1,818.22
Total - Station #2 Water/Sewer	100.24	118.64	1,686.03	1,818.22
Montgomery County Water Distri	53.00	53.00	636.80	636.80
Total - Station #3 Water/Sewer	53.00	53.00	636.80	636.80
Total Expenditures	169,825.05	127,880.89	1,818,650.61	1,853,574.77
Excess Revenue over (under) Expenditur	\$ 80,078.07	(30,327.18) \$	84,756.47	(149,092.50)

Warrenton FPD - Debt Service Fund  
Statement of Assets, Liabilities and Fund Balance - Modified Cash Basis  
December 31, 2025

ASSETS

Current Assets		
FSCB (0012)-Debt Service	\$	<u>86,504.42</u>
Total Current Assets		86,504.42
Property and Equipment		
Total Property and Equipment		0.00
Other Assets		
Total Other Assets		<u>0.00</u>
Total Assets	\$	<u><u>86,504.42</u></u>

LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE

Current Liabilities		
Due To Capital Projects	\$	<u>300.00</u>
Total Current Liabilities		300.00
Deferred Inflows of Resources		
Total Deferred Inflows of Resources		<u>0.00</u>
Total Liabilities		300.00
Fund Balance		
Excess Revenue over (under) Ex		<u>86,204.42</u>
Total Fund Balance		<u>86,204.42</u>
Total Liab., Def. Inflows & Fund Balance	\$	<u><u>86,504.42</u></u>

Warrenton FPD - Debt Service Fund  
Statement of Revenues and Expenditures - Modified Cash Basis  
For the Twelve Months Ending December 31, 2025

	Current Month		Year to Date	
<b>Revenues</b>				
Tax Revenue	\$ 86,504.42	100.00	\$ 86,504.42	100.00
<b>Total Revenues</b>	<u>86,504.42</u>	<u>100.00</u>	<u>86,504.42</u>	<u>100.00</u>
<b>Cost of Sales</b>				
<b>Total Cost of Sales</b>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<b>Gross Profit</b>	<u>86,504.42</u>	<u>100.00</u>	<u>86,504.42</u>	<u>100.00</u>
<b>Expenditures</b>				
Professional Fees	<u>0.00</u>	<u>0.00</u>	<u>300.00</u>	<u>0.35</u>
<b>Total Expenditures</b>	<u>0.00</u>	<u>0.00</u>	<u>300.00</u>	<u>0.35</u>
<b>Excess of Revenue over (under) Expend</b>	<u>\$ 86,504.42</u>	<u>100.00</u>	<u>\$ 86,204.42</u>	<u>99.65</u>

Warrenton FPD - Debt Service Fund  
Statement of Revenues and Expenditures - Modified Cash Basis  
For the Twelve Months Ending December 31, 2025

	Current Month		Year to Date	
Revenues				
Tax Revenue-Current	\$ 86,504.42	100.00	\$ 86,504.42	100.00
Total Revenues	<u>86,504.42</u>	<u>100.00</u>	<u>86,504.42</u>	<u>100.00</u>
Cost of Sales				
Total Cost of Sales	<u>0.00</u>	0.00	<u>0.00</u>	0.00
Gross Profit	<u>86,504.42</u>	100.00	<u>86,504.42</u>	100.00
Expenditures				
UMB Bank	<u>0.00</u>	0.00	<u>300.00</u>	0.35
Total Expenditures	<u>0.00</u>	0.00	<u>300.00</u>	0.35
Excess Revenue over (under) Expend	<u>\$ 86,504.42</u>	100.00	<u>\$ 86,204.42</u>	99.65

Warrenton FPD - Debt Service Fund  
Statement of Revenues and Expenditures - Modified Cash Basis  
For the Twelve Months Ending December 31, 2025

	Current Month Curent Year	Current Month Previous Year	Year to Date Current Year	Year to Date Previous Year
Revenues				
Tax Revenue	\$ 86,504.42	\$ 0.00	\$ 86,504.42	\$ 0.00
Total Revenues	<u>86,504.42</u>	<u>0.00</u>	<u>86,504.42</u>	<u>0.00</u>
Cost of Sales				
Total Cost of Sales	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Gross Profit	<u>86,504.42</u>	<u>0.00</u>	<u>86,504.42</u>	<u>0.00</u>
Expenditures				
Professional Fees	<u>0.00</u>	<u>0.00</u>	<u>300.00</u>	<u>0.00</u>
Total Expenditures	<u>0.00</u>	<u>0.00</u>	<u>300.00</u>	<u>0.00</u>
Excess of Revenue over (under) Expend	<u>\$ 86,504.42</u>	<u>\$ 0.00</u>	<u>\$ 86,204.42</u>	<u>\$ 0.00</u>

Warrenton FPD - Debt Service Fund  
Statement of Revenues and Expenditures - Modified Cash Basis  
For the Twelve Months Ending December 31, 2025

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
Revenues				
Tax Revenue-Current	\$ 86,504.42	\$ 0.00	\$ 86,504.42	\$ 0.00
Total Revenues	<u>86,504.42</u>	<u>0.00</u>	<u>86,504.42</u>	<u>0.00</u>
Cost of Sales				
Total Cost of Sales	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Gross Profit	<u>86,504.42</u>	<u>0.00</u>	<u>86,504.42</u>	<u>0.00</u>
Expenditures				
UMB Bank	<u>0.00</u>	<u>0.00</u>	<u>300.00</u>	<u>0.00</u>
Total Expenditures	<u>0.00</u>	<u>0.00</u>	<u>300.00</u>	<u>0.00</u>
Excess Revenue over (under) Expend	<u>\$ 86,504.42</u>	<u>\$ 0.00</u>	<u>\$ 86,204.42</u>	<u>\$ 0.00</u>

Warrenton FPD - Capital Projects Fund  
Statement of Assets, Liabilities and Fund Balance - Modified Cash Basis  
December 31, 2025

ASSETS

Current Assets		
FCSB (0004)-Bond 2025	\$	417,335.46
Stifel Cap Mgmt-Bond Account		9,233,456.60
Due From Debt Service		300.00
		9,651,092.06
Total Current Assets		
		9,651,092.06
Property and Equipment		
		0.00
Total Property and Equipment		
		0.00
Other Assets		
		0.00
Total Other Assets		
		0.00
Total Assets		
	\$	9,651,092.06

LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE

Current Liabilities		
		0.00
Total Current Liabilities		
		0.00
Deferred Inflows of Resources		
		0.00
Total Deferred Inflows of Resources		
		0.00
Total Liabilities		
		0.00
Fund Balance		
Excess Revenue over (under) Ex	\$	9,651,092.06
		9,651,092.06
Total Fund Balance		
		9,651,092.06
Total Liab., Def. Inflows & Fund Balance		
	\$	9,651,092.06

Warrenton FPD - Capital Projects Fund  
Statement of Revenues and Expenditures - Modified Cash Basis  
For the Twelve Months Ending December 31, 2025

	Current Month		Year to Date	
Revenues				
Interest Income	\$ 34,325.12	100.00	\$ 144,733.97	1.35
Bond Proceeds	0.00	0.00	10,604,823.55	98.65
	<hr/>		<hr/>	
Total Revenues	34,325.12	100.00	10,749,557.52	100.00
	<hr/>		<hr/>	
Cost of Sales				
	<hr/>		<hr/>	
Total Cost of Sales	0.00	0.00	0.00	0.00
	<hr/>		<hr/>	
Gross Profit	34,325.12	100.00	10,749,557.52	100.00
	<hr/>		<hr/>	
Expenditures				
Building Improvements	0.00	0.00	93,015.46	0.87
Building Planning	0.00	0.00	23,450.00	0.22
Professional Fees	0.00	0.00	71,000.00	0.66
Lease Expenses	0.00	0.00	911,000.00	8.47
	<hr/>		<hr/>	
Total Expenditures	0.00	0.00	1,098,465.46	10.22
	<hr/>		<hr/>	
Excess of Revenue over (under) Expend	\$ 34,325.12	100.00	\$ 9,651,092.06	89.78
	<hr/> <hr/>		<hr/> <hr/>	

Warrenton FPD - Capital Projects Fund  
Statement of Revenues and Expenditures - Modified Cash Basis  
For the Twelve Months Ending December 31, 2025

	Current Month		Year to Date	
<b>Revenues</b>				
Stifel Cap Mgmt-Bond Interest	\$ 21,672.22	63.14	\$ 89,034.30	0.83
Stifel Cap Mgmt-Bond Activity	11,701.43	34.09	50,598.75	0.47
FSCB (0004)-2025 Bond Interest	951.47	2.77	5,100.92	0.05
Bond Proceeds	0.00	0.00	10,604,823.55	98.65
Total Revenues	34,325.12	100.00	10,749,557.52	100.00
<b>Cost of Sales</b>				
Total Cost of Sales	0.00	0.00	0.00	0.00
Gross Profit	34,325.12	100.00	10,749,557.52	100.00
<b>Expenditures</b>				
B&B Heating & Cooling	0.00	0.00	34,325.00	0.32
Jones Air & Water, LLC	0.00	0.00	8,264.00	0.08
DreamsSeats LLC	0.00	0.00	8,776.00	0.08
Johnson Fitness	0.00	0.00	17,033.00	0.16
EZ Disposal LLC	0.00	0.00	389.34	0.00
Schaeffer Door	0.00	0.00	23,159.34	0.22
Walmart Community RBC	0.00	0.00	1,068.78	0.01
S&P Global Ratings	0.00	0.00	23,450.00	0.22
Gilmore & Bell	0.00	0.00	71,000.00	0.66
Leases Payoff	0.00	0.00	911,000.00	8.47
Total Expenditures	0.00	0.00	1,098,465.46	10.22
Excess Revenue over (under) Expend	\$ 34,325.12	100.00	\$ 9,651,092.06	89.78