

Warrenton
Fire Protection District

Financial Statements
~
JANUARY 31, 2026

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 January 31, 2026, and the related statements of revenues and expenses - modified cash basis for the year then ended December 31, 2026, in accordance with the modified cash basis of accounting, and for determining that the modified cash basis of accounting is an acceptable financial reporting framework. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit or review the accompanying general purpose financial statements nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on these general purpose financial statements.

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

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

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

Rognan & Associates

ROGNAN & ASSOCIATES
St. Louis, MO
February 17, 2026

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

JANUARY 31, 2026	PERCENTAGE	GENERAL	OVER (UNDER)
PAGE 2	GAUGE	ACTUAL	BUDGET
✓ January	8.30	12.91	4.61
February	16.70		
March	25.00		
April	33.30		
May	41.70		
June	50.00		
July	58.30		
August	66.60		
September	75.00		
October	83.30		
November	91.60		
December	100.00		
\$125,009	1%	\$27,117	\$125,009
2025	PERCENTAGE	GENERAL	OVER (UNDER)
	GAUGE	ACTUAL	BUDGET
✓ January	8.30	10.37	2.07
February	16.70	19.90	3.20
March	25.00	29.74	4.74
April	33.30	36.50	3.20
May	41.70	43.41	1.71
June	50.00	50.90	0.90
July	58.30	57.09	(1.21)
August	66.60	66.50	(0.10)
September	75.00	75.15	0.15
October	83.30	82.65	(0.65)
November	91.60	92.26	0.66
December	100.00	101.70	1.70
\$46,080	1%	\$27,117	\$46,080
2024	PERCENTAGE	GENERAL	OVER (UNDER)
	GAUGE	ACTUAL	BUDGET
✓ January	8.30	10.06	1.76
February	16.70	18.46	1.76
March	25.00	30.53	5.53
April	33.30	40.96	7.66
May	41.70	47.27	5.57
June	50.00	55.29	5.29
July	58.30	70.78	12.48
August	66.60	80.32	13.72
September	75.00	88.60	13.60
October	83.30	94.66	11.36
November	91.60	99.47	7.87
December	100.00	107.45	7.45
\$202,101	1%	\$27,117	\$202,101

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

	1	2	3	4	5	6	7
	JANUARY 31, 2026 ACTUAL Y-T-D	FY 2026 BUDGET	OVER (UNDER) BUDGET	% OF BUDGET	JAN 31, 2025 ACTUAL Y-T-D	DIFFERENCES 2026 - 2025 \$ OVER (UNDER)	DIFFERENCES 2026 - 2025 % OVER (UNDER)
GENERAL FUND							
PAGE 3							
REVENUES							
Tax collection revenue, net	\$2,326,957	\$2,834,000	(\$507,043)	82.11%	\$1,260,685	\$1,066,272	84.58%
Fire Marshal permits	1,466	100,000	(98,534)	1.47%	12,389	(10,923)	-88.17%
Interest	270	6,000	(5,730)	4.50%	596	(326)	-54.70%
Miscellaneous revenue, net	1,106	45,000	(43,894)	2.46%	100	1,006	1006.00%
Sales Tax	0	0	0		0	0	
Grants	0	86,000	(86,000)	0.00%	0	0	
TOTAL REVENUES	\$2,329,799	\$3,071,000	(\$741,201)	75.86%	\$1,273,770	\$1,056,029	82.91%
EXPENDITURES							
Advertising & public relations	\$0	\$500	(\$500)	0.00%	\$0	\$0	
Building maintenance (stations)	596	38,000	(37,404)	1.57%	719	(123)	-17.11%
Communication expenses - radios/sprint phones	0	2,000	(2,000)	0.00%	0	0	
Dues, subscriptions and memberships	1,367	21,617	(20,250)	6.32%	115	1,252	1088.70%
Election expenses	0	0	0		30	(30)	-100.00%
Equipment & maintenance	1,987	66,000	(64,013)	3.01%	8,619	(6,632)	-76.95%
Equipment - capital purchases - reserve	0	0	0		0	0	
Fire Prevention and education	225	8,125	(7,900)	2.77%	225	0	0.00%
Gasoline and oil	1,804	22,000	(20,196)	8.20%	1,538	266	17.30%
Health & Wellness - Physicals	0	10,000	(10,000)	0.00%	0	0	
Insurance - employee	90,994	295,000	(204,006)	30.85%	13,094	77,900	594.93%
Insurance - general	17,050	153,000	(135,950)	11.14%	13,055	3,995	30.60%
Lease/debt Payments - buildings - vehicles	10,000	10,000	0	100.00%	5,000	5,000	100.00%
Office supplies	2,401	55,400	(52,999)	4.33%	1,212	1,189	98.10%
Payroll taxes	10,670	80,000	(69,330)	13.34%	7,881	2,789	35.39%
Professional fees	12,545	57,350	(44,805)	21.87%	1,045	11,500	1100.48%
Retirement Plan - Pension	62,809	276,000	(213,191)	22.76%	18,851	43,958	233.19%
Salaries	115,966	1,427,695	(1,311,729)	8.12%	89,276	26,690	29.90%
Salaries - OT	23,642	70,000	(46,358)	33.77%	16,495	7,147	43.33%
Supplies - support facility	88	1,800	(1,712)	4.89%	141	(53)	-37.59%
Supplies - EMS	0	3,500	(3,500)	0.00%	0	0	
Training and education	0	27,000	(27,000)	0.00%	500	(500)	-100.00%
Uniforms - includes honor guard	995	18,000	(17,005)	5.53%	1,493	(498)	-33.36%
PPE/Gear	0	8,000	(8,000)	0.00%	0	0	
Utilities	3,645	60,700	(57,055)	6.00%	8,243	(4,598)	-55.78%
Vehicle maintenance	0	0	0		0	0	
TOTAL EXPENDITURES	\$356,784	\$2,711,687	(\$2,354,903)	13.16%	\$187,532	\$169,252	90.25%
REVENUES OVER EXPENDITURES (EXPENDITURES OVER REVENUES)	\$1,973,015	\$359,313	\$1,613,702	549.11%	\$1,086,238	\$886,777	81.64%
USE OF DISTRICT RESERVES	\$0	\$0	\$0		\$0	\$0	\$0
REVENUES OVER EXPENDITURES (EXPENDITURES OVER REVENUES)	\$1,973,015	\$359,313	\$1,613,702		\$1,086,238	\$886,777	

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

	1	2	3	4	5	6	7
	JANUARY 31, 2026 ACTUAL Y-T-D	FY 2026 BUDGET	OVER (UNDER) BUDGET	% OF BUDGET	JAN 31, 2025 ACTUAL Y-T-D	DIFFERENCES 2026 - 2025 \$ OVER (UNDER)	DIFFERENCES 2026 - 2025 % OVER (UNDER)
PAGE 4							
REVENUES:							
Income from Taxes							
Lincoln County	\$16,556	\$28,000	(\$11,444)	59.13%	\$11,003	\$5,553	50.47%
Warren County	2,299,096	2,800,000	(500,904)	82.11%	1,249,682	1,049,414	83.97%
TIF Income	11,305	6,000	5,305	188.42%	0	11,305	
Total income from taxes	\$2,326,957	\$2,834,000	(\$507,043)	82.11%	\$1,260,685	\$1,066,272	84.58%
Miscellaneous income							
Basement rental	\$100	\$0	\$100		\$100	\$0	0.00%
Donations	0	0	0		0	0	
Grants	0	86,000	(86,000)		0	0	
Grants in lieu of taxes	0	0	0		0	0	
Interest income	270	6,000	(5,730)	4.50%	596	(326)	-54.70%
Other income	0	0	0		0	0	
Permit fees	1,466	100,000	(98,534)	1.47%	12,389	(10,923)	-88.17%
Sale of asset	0	40,000	(40,000)	0.00%	0	0	
Cost recovery	991	5,000	(4,009)	19.82%	0	991	
Miscellaneous income - other	15	0	15		0	15	
Uniform reimbursement	0	0	0		0	0	
Services	0	0	0		0	0	
Total miscellaneous income	\$2,842	\$237,000	(\$234,158)	1.20%	\$13,085	(\$10,243)	-78.28%
TOTAL REVENUES	\$2,329,799	\$3,071,000	(\$741,201)	75.86%	\$1,273,770	\$1,056,029	82.91%

WARRENTON FIRE PROTECTION DISTRICT
MONTHLY FINANCIAL STATEMENT ANALYSIS

	1	2	3	4	5	6	7
	JANUARY 31, 2026 ACTUAL Y-T-D	FY 2026 BUDGET	OVER (UNDER) BUDGET	% OF BUDGET	JAN 31, 2025 ACTUAL Y-T-D	DIFFERENCES 2026 - 2025 \$ OVER (UNDER)	DIFFERENCES 2026 - 2025 % OVER (UNDER)
GENERAL FUND							
PAGE 5							
EXPENSES:							
Capital Reserves	\$0	\$0	\$0		\$0	\$0	
Apparatus	0	0	0		0	0	
Information Technology	0	0	0		0	0	
Capital Reserves	\$0	\$0	\$0		\$0	\$0	\$0
Other District expenses	\$0	\$0	\$0		\$0	\$0	
Operating expenses							
Audit of accounts	\$0	\$15,000	(\$15,000)	0.00%	\$0	\$0	
Election costs	0	0	0		30	(30)	-100.00%
Legal services	333	12,000	(11,667)	2.78%	0	333	
Operating expenses	8,849	30,000	(21,151)	29.50%	1,046	7,803	745.98%
Credit card processing	(20)	350	(370)	-5.71%	(1)	(19)	1900.00%
Interest Payments on Tax Anticipation Loan	3,383	0	3,383		0	3,383	
Total operating expenses	\$12,545	\$57,350	(\$44,805)	21.87%	\$1,075	\$11,470	1066.98%
Vehicle Payments							
Payment on 1400	\$10,000	\$10,000	\$0	100.00%	\$5,000	\$5,000	100.00%
Payment on 1409	0	0	0		0	0	
	\$10,000	\$10,000	\$0	100.00%	\$5,000	\$5,000	100.00%
Building payments - Station 2							
	\$0	\$0	\$0		\$0	\$0	
Office equipment/Admin							
Emergency reporting	\$0	\$15,000	(\$15,000)	0.00%	\$0	\$0	
Information technology	574	2,000	(1,426)	28.70%	415	159	38.31%
Office furniture	0	0	0		0	0	
Office supplies	0	1,000	(1,000)	0.00%	78	(78)	-100.00%
Photocopier support	369	3,000	(2,631)	12.30%	91	278	305.49%
Postage and mail support	78	400	(322)	19.50%	35	43	122.86%
Satellite TV	0	4,000	(4,000)	0.00%	0	0	
Web site	35	1,000	(965)	3.50%	35	0	0.00%
Internet access	323	5,000	(4,677)	6.46%	333	(10)	-3.00%
IT support	1,022	24,000	(22,978)	4.26%	225	797	354.22%
ESO rover	0	0	0		0	0	
Office equipment/Admin	0	0	0		0	0	
Total office equipment/Admin	\$2,401	\$55,400	(\$52,999)	4.33%	\$1,212	\$1,189	98.10%
Professional dues & subscriptions							
FFAM	\$0	\$350	(\$350)	0.00%	\$0	\$0	
MAFPD	0	200	(200)	0.00%	0	0	
Rotary club	0	600	(600)	0.00%	0	0	
Missouri Fire Chiefs	0	150	(150)	0.00%	0	0	
St. Charles County HAZMAT	1,250	1,250	0	100.00%	0	1,250	
Warrenton chamber	0	125	(125)	0.00%	0	0	
Amazon prime	0	150	(150)	0.00%	0	0	
NASASP	0	42	(42)	0.00%	0	0	
Sam's club	0	50	(50)	0.00%	0	0	
Professional dues & subscriptions	40	200	(160)	20.00%	30	10	33.33%
Total professional dues & subscriptions	\$1,290	\$3,117	(\$1,827)	41.39%	\$30	\$1,260	4200.00%

WARRENTON FIRE PROTECTION DISTRICT
MONTHLY FINANCIAL STATEMENT ANALYSIS

	1	2	3	4	5	6	7
	JANUARY 31, 2026	FY 2026	OVER (UNDER)	% OF	JAN 31, 2025	DIFFERENCES	DIFFERENCES
	ACTUAL Y-T-D	BUDGET	BUDGET	BUDGET	ACTUAL Y-T-D	2026 - 2025 \$	2026 - 2025 %
						OVER (UNDER)	OVER (UNDER)
GENERAL FUND							
PAGE 6							
Utilities							
Alarm monitoring	\$94	\$3,000	(\$2,906)	3.13%	\$94	\$0	0.00%
Station 1 - Electric	371	5,000	(4,629)	7.42%	218	153	70.18%
Station 1 - Gas	130	10,000	(9,870)	1.30%	3,692	(3,562)	-96.48%
Station 2 - Electric	863	10,000	(9,137)	8.63%	749	114	15.22%
Station 2 - Gas	0	10,000	(10,000)	0.00%	1,832	(1,832)	-100.00%
Station 3 - Electric	115	1,500	(1,385)	7.67%	187	(72)	-38.50%
Station 3 - Gas	944	2,500	(1,556)	37.76%	47	897	1908.51%
Storage building/hangar	50	1,000	(950)	5.00%	0	50	
Telephone	556	10,000	(9,444)	5.56%	918	(362)	-39.43%
Waste disposal	285	4,500	(4,215)	6.33%	266	19	7.14%
Station 1 - Water/Sewer	54	700	(646)	7.71%	48	6	12.50%
Station 2 - Water/Sewer	130	1,700	(1,570)	7.65%	139	(9)	-6.47%
Station 3 - Sewer	63	800	(747)	6.63%	53	0	0.00%
Total Utilities	\$3,645	\$60,700	(\$57,055)	6.00%	\$8,243	(\$4,598)	-56.78%
Buildings & Grounds							
Janitorial supplies	\$0	\$3,000	(\$3,000)	0.00%	\$0	\$0	
Fire systems testing	258	4,000	(3,742)	6.45%	280	(22)	-7.86%
Station 1 - general maintenance	0	5,000	(5,000)	0.00%	249	(249)	-100.00%
Station 2 - general maintenance	338	5,000	(4,662)	6.76%	0	338	
Station 3 - general maintenance	0	1,500	(1,500)	0.00%	0	0	
Storage building/hangar	0	500	(500)	0.00%	0	0	
General maintenance - other	0	0	0	0.00%	0	0	
Lawn maintenance	0	15,000	(15,000)	0.00%	0	0	
Pest control	0	1,000	(1,000)	0.00%	190	(190)	-100.00%
Snow removal	0	3,000	(3,000)	0.00%	0	0	
Buildings & grounds - other	0	0	0	0.00%	0	0	
Station equipment	0	0	0	0.00%	0	0	
Total Buildings & Grounds	\$596	\$38,000	(\$37,404)	1.57%	\$719	(\$123)	-17.11%
Communications							
Mobile/base radios	\$0	\$0	\$0		\$0	\$0	
Equipment repairs - pagers	0	0	0		0	0	
Equipment repairs - portable radios	0	0	0		0	0	
Equipment repairs - batteries	0	0	0		0	0	
Equipment repairs - other	0	2,000	(2,000)		0	0	
New purchase - pagers	0	0	0		0	0	
New purchase - other equipment	0	0	0		0	0	
FCC Licensing	0	0	0		0	0	
Total Communications	\$0	\$2,000	(\$2,000)		\$0	\$0	
Education & Training							
In-house training - new recruit	\$0	\$0	\$0		\$0	\$0	
In-house training - other	0	0	0		0	0	
Professional development - MUFRTI SFS	0	0	0		0	0	
Professional development - MUFRTI WFS	0	5,000	(5,000)	0.00%	0	0	
Professional development - Tech rescue classes	0	0	0		0	0	
Professional development - other	0	20,000	(20,000)	0.00%	500	(500)	-100.00%
Education & training - other	0	0	0		0	0	
Professional development - EVT training	0	2,000	(2,000)	0.00%	0	0	
IFSTA Manuals	0	0	0		0	0	
Travel expenses	0	0	0		0	0	
Total Education & Training	\$0	\$27,000	(\$27,000)	0.00%	\$500	(\$500)	-100.00%

WARRENTON FIRE PROTECTION DISTRICT
MONTHLY FINANCIAL STATEMENT ANALYSIS

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	JANUARY 31, 2026 ACTUAL Y-T-D	FY 2026 BUDGET	OVER (UNDER) BUDGET	% OF BUDGET	JAN 31, 2025 ACTUAL Y-T-D	DIFFERENCES 2026 - 2025 \$ OVER (UNDER)	DIFFERENCES 2026 - 2025 % OVER (UNDER)
GENERAL FUND							
PAGE 7							
Equipment & Maintenance							
Hand tools & shop Equip	\$0	\$0	\$0		\$0	\$0	
Apparatus equipment - tech rescue equip	0	0	0		0	0	
Apparatus equipment - light bar 1424	0	0	0		0	0	
Apparatus equipment - class A foam	0	0	0		0	0	
Apparatus equipment - other	0	0	0		0	0	
Fuel	1,804	22,000	(20,196)	8.20%	1,538	266	17.30%
General maintenance - 1400	0	0	0		1,395	(1,395)	-100.00%
General maintenance - 1413	0	0	0		0	0	
General maintenance - 1414	0	0	0		202	(202)	-100.00%
General maintenance - 1418	0	0	0		0	0	
General maintenance - 1419	0	0	0		178	(178)	-100.00%
General maintenance - 1422	0	0	0		0	0	
General maintenance - 1423	0	0	0		40	(40)	-100.00%
General maintenance - 1424	672	0	672		3,982	(3,320)	-83.17%
General maintenance - 1428	0	0	0		0	0	
General maintenance - 1433	0	0	0		0	0	
General maintenance - 1434	0	0	0		11	(11)	-100.00%
General maintenance - 1449	0	0	0		344	(344)	-100.00%
General maintenance - 1498 - Kubota UTV	0	0	0		0	0	
General maintenance - 1499	0	0	0		0	0	
Air-1	0	0	0		0	0	
Apparatus equipment	0	0	0		0	0	
Breathing Air Compressor	0	0	0		0	0	
Haz-Mat 3	0	0	0		0	0	
SCBAs	1,000	0	1,000		0	1,000	
Unit 1	0	0	0		0	0	
Small equipment	0	0	0		76	(76)	-100.00%
General maintenance - other	397	65,250	(64,853)		2,324	(1,927)	-82.92%
Shop supplies	(82)	750	(832)	-10.93%	57	(139)	-243.86%
Equipment & maintenance - other	0	0	0		0	0	
Total Equipment & Maintenance	\$3,791	\$88,000	(\$84,209)	4.31%	\$10,157	(\$6,366)	-62.68%
Fire Prevention							
Fire marshal	\$0	\$0	\$0		\$0	\$0	
Fire marshal uniform	0	1,000	(1,000)	0.00%	0	0	
Office supplies	0	1,000	(1,000)	0.00%	0	0	
Advertisement	0	500	(500)	0.00%	0	0	
Fire Code Organizations - NFPA code subscription	225	1,600	(1,375)	14.06%	0	225	
Fire Code Organizations - NFPA membership	0	350	(350)	0.00%	225	(225)	-100.00%
Fire Code Organizations - ICC membership	0	175	(175)	0.00%	0	0	
Fire prevention	0	0	0		0	0	
Fire prevention - open house	0	0	0		0	0	
Fire prevention - printing/advertisements	0	0	0		0	0	
Fire prevention - fire prevention week	0	4,000	(4,000)		0	0	
Total Fire Prevention	\$225	\$8,625	(\$8,400)	2.61%	\$225	\$0	0.00%
Honor Guard							
Awards	\$0	\$0	\$0		\$0	\$0	
Uniforms	0	0	0		0	0	
Badges	0	0	0		0	0	
Flags	0	0	0		0	0	
Total Honor Guard	\$0	\$0	\$0		\$0	\$0	

WARRENTON FIRE PROTECTION DISTRICT
MONTHLY FINANCIAL STATEMENT ANALYSIS

	1	2	3	4	5	6	7
	JANUARY 31, 2026 ACTUAL Y-T-D	FY 2026 BUDGET	OVER (UNDER) BUDGET	% OF BUDGET	JAN 31, 2025 ACTUAL Y-T-D	DIFFERENCES 2026 - 2025 \$ OVER (UNDER)	DIFFERENCES 2026 - 2025 % OVER (UNDER)
GENERAL FUND							
PAGE 8							
Insurance							
Accident & Health	\$0	\$8,000	(\$8,000)	0.00%	\$0	\$0	
Commercial liability	0	21,000	(21,000)	0.00%	0	0	
Commercial property	0	26,000	(26,000)	0.00%	0	0	
Commercial vehicles	0	17,000	(17,000)	0.00%	0	0	
Workers compensation	17,050	80,000	(62,950)	21.31%	13,055	3,995	30.60%
Inland marine	0	3,000	(3,000)	0.00%	0	0	
LOSAP program	0	0	0		0	0	
Total Insurance	\$17,050	\$153,000	(\$135,950)	11.14%	\$13,055	\$3,995	30.60%
Long-range planning election costs	\$0	\$0	\$0		\$0	\$0	
Memberships							
Background checks/MVR	\$77	\$1,000	(\$923)	7.70%	\$85	(\$8)	-9.41%
Food at incidents	0	0	0		0	0	
Food at specials	0	5,500	(5,500)		0	0	
Membership incentive/LOSAP	0	0	0		0	0	
Membership appreciation	0	12,000	(12,000)	0.00%	0	0	
Total memberships	\$77	\$18,500	(\$18,423)	0.42%	\$85	(\$8)	-9.41%
Public relations							
Advertisement	\$0	\$0	\$0		\$0	\$0	
Special event supplies	0	0	0		0	0	
Total public relations	\$0	\$0	\$0		\$0	\$0	
Protective Equipment							
Utility gloves	\$0	\$1,000	(\$1,000)	0.00%	\$0	\$0	
Helmet maintenance	0	0	0		0	0	
General accessory items	0	0	0		0	0	
Protective equipment - structural boots	0	4,000	(4,000)	0.00%	0	0	
Protective equipment - structural gloves	0	3,000	(3,000)	0.00%	0	0	
Protective equipment - structural helmets	0	0	0		0	0	
Protective equipment - structural turnout	0	0	0		0	0	
Protective equipment - structural hoods	0	0	0		0	0	
Protective equipment - helmet fronts	0	0	0		0	0	
Total Protective Equipment	\$0	\$8,000	(\$8,000)	0.00%	\$0	\$0	
Station flags	\$0	\$1,200	(\$1,200)	0.00%	\$0	\$0	
Uniforms							
Badges	\$0	\$3,000	(\$3,000)	0.00%	\$0	\$0	
Class A dress uniforms	0	0	0		0	0	
Collar brass, name tags	0	0	0		0	0	
Dress uniforms shirts	0	0	0		0	0	
Hats	0	0	0		0	0	
Uniforms full-time	995	14,000	(13,005)	7.11%	1,253	(258)	-20.59%
Uncategorized expense	0	0	0		0	0	
Uniforms volunteers	0	1,000	(1,000)	0.00%	240	(240)	
Total Uniforms	\$995	\$18,000	(\$17,005)	5.53%	\$1,493	(\$498)	-33.36%
EMS Supplies	\$0	\$3,500	(\$3,500)	0.00%	\$0	\$0	
Safety - bottled water	\$88	\$600	(\$512)	14.67%	\$23	\$65	282.61%
Other committee groups - special events	\$0	\$0	\$0		\$0	\$0	
Reconciliation discrepancies		\$0	\$0		\$118	(\$118)	

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

	1	2	3	4	5	6	7
	JANUARY 31, 2026 ACTUAL Y-T-D	FY 2026 BUDGET	OVER (UNDER) BUDGET	% OF BUDGET	JAN 31, 2025 ACTUAL Y-T-D	DIFFERENCES 2026 - 2025 \$ OVER (UNDER)	DIFFERENCES 2026 - 2025 % OVER (UNDER)
GENERAL FUND							
PAGE 9							
Salaries							
Office Manager	\$6,816	\$60,000	(\$53,384)	11.03%	\$5,671	\$945	16.66%
Captains	\$32,346	\$270,000	(\$237,654)	11.98%	\$25,882	\$6,464	24.97%
Total Captains	\$32,346	\$270,000	(\$237,654)	11.98%	\$25,882	\$6,464	24.97%
District Board	\$0	\$8,600	(\$8,600)		\$0	\$0	
Firefighters	\$72,817	\$842,895	(\$770,078)	8.64%	\$55,827	\$16,990	30.43%
Total Firefighters	\$72,817	\$842,895	(\$770,078)	8.64%	\$55,827	\$16,990	30.43%
Fire Chief	\$0	\$0	\$0		\$0	\$0	
Overtime	\$20,849	\$70,000	(\$49,151)	29.78%	\$14,522	\$6,327	43.57%
Holiday Pay	2,700	9,200	(6,500)	29.35%	1,800	900	50.00%
Out of class	1,487	2,000	(513)	74.35%	96	1,391	1448.96%
Apparatus maintenance	2,793	235,000	(232,207)	1.19%	1,973	820	41.56%
Physicals	0	10,000	(10,000)	0.00%	0	0	
Total salaries	\$139,608	\$1,497,695	(\$1,358,087)	9.32%	\$105,771	\$33,837	31.99%
Benefits							
Pension	\$62,809	\$276,000	(\$213,191)	22.76%	\$18,851	\$43,958	233.19%
Health Insurance reimbursement	0	0	0		1,247	(1,247)	-100.00%
Health Insurance	90,994	295,000	(204,006)	30.85%	11,847	79,147	668.08%
	\$153,803	\$571,000	(\$417,197)	26.94%	\$31,945	\$121,858	381.46%
Payroll taxes							
SUI	\$0	\$0	\$0		\$0	\$0	
Employer SS	10,670	80,000	(69,330)	13.34%	7,881	2,789	35.39%
FUTA	0	0	0		0	0	
Employer Medicare	0	0	0		0	0	
Payroll taxes other	0	0	0		0	0	
	\$10,670	\$80,000	(\$69,330)	13.34%	\$7,881	\$2,789	35.39%
Payroll expenses - other	\$0	\$0	\$0		\$0	\$0	
TOTAL PAYROLL RELATED EXPENSES	\$304,081	\$2,148,695	(\$1,844,614)	14.15%	\$145,597	\$158,484	108.85%

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

	1	2	3	4	5	6	JANUARY 31, 2026 7
	JANUARY 31, 2026 ACTUAL Y-T-D	FY 2026 BUDGET	OVER (UNDER) BUDGET	% OF BUDGET	JAN 31, 2025 ACTUAL Y-T-D	DIFFERENCES 2026 - 2025 \$ OVER (UNDER)	DIFFERENCES 2026 - 2025 % OVER (UNDER)
CAPITAL PROJECTS FUND							
PAGE 10							
REVENUES							
Bond Proceeds	\$0		\$0		\$0	\$0	
Interest	24,540		24,540		0	24,540	
TOTAL REVENUES	\$24,540	\$0	\$24,540		\$0	\$24,540	
EXPENDITURES							
Lease Payoff	\$0		\$0		\$0	\$0	
Capital Purchases - Buildings, Apparatus, Equipment	44,810		44,810		0	44,810	
Professional Fees	0		0		0	0	
	\$44,810	\$0	\$44,810		\$0	\$44,810	
REVENUES OVER EXPENDITURES							
(EXPENDITURES OVER REVENUES)	(\$20,270)	\$0	(\$20,270)		\$0	(\$20,270)	

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

	1	2	JANUARY 31, 2026 3	4
	CASH BALANCES JANUARY 31, 2026 ACTUAL Y-T-D	CASH BALANCES JAN 31, 2025 ACTUAL Y-T-D	CASH BALANCES 2026 - 2025 \$ OVER (UNDER)	CASH BALANCES 2026 - 2025 % OVER (UNDER)
GENERAL FUND				
PAGE 11				
CASH BALANCES:				
FCSB - Payroll account	\$17,633.38	\$35,619.37	(\$17,985.99)	-50.49%
FCSB - Money market account , includes \$250,000 Tax Anticipation Loan	1,965,005.07	1,224,362.98	740,642.09	60.49%
FCSB - Capital expenditures	3,937.10	3,935.13	1.97	0.05%
FCSB - Operating account	24,648.55	2,257.83	22,390.72	991.69%
UMB - 2016 Reserve account	451.10	151,974.33	(151,523.23)	-99.70%
TOTAL CASH BALANCES	\$2,011,675.20	\$1,418,149.64	\$593,525.56	41.85%
LESS: REMIANING 2026 BUDGET EXPENSES	(\$2,354,903)	(\$1,602,859)	(\$752,044.00)	
	\$0	\$0		
ESTIMATED RESERVE at DECEMBER 31, 2026	(\$343,227.80) ✓	(\$184,709.36) ✓	(\$158,518.44) ✓	85.82% ✓
ESTIMATED RESERVE - % of EXPENSES	-12.66% ✓	-6.81% ✓	-5.85% ✓	85.82% ✓
RESERVE MONTHS	(1.52) ✓	(0.82) ✓	(0.70) ✓	85.82% ✓
RESERVE DAYS	(47.09) ✓	(25.34) ✓	-21.75 ✓	85.82% ✓

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

ASSETS

Current Assets		
FCSB (2586)-Payroll Account	\$	17,633.38
FCSB (2594)-Operating Account		24,648.55
FSCB (8505)-Money Market		1,965,005.07
FSCB (8661)-Capital Expendit.		3,937.10
UMB - 2016 Reserve Account		451.10
		<hr/>
Total Current Assets		2,011,675.20
Property and Equipment		
		<hr/>
Total Property and Equipment		0.00
Other Assets		
		<hr/>
Total Other Assets		0.00
		<hr/>
Total Assets	\$	<u><u>2,011,675.20</u></u>

LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE

Current Liabilities		
Payroll Withholdings	\$	8,069.64
		<hr/>
Total Current Liabilities		8,069.64
Deferred Inflows of Resources		
		<hr/>
Total Deferred Inflows of Resources		0.00
		<hr/>
Total Liabilities		8,069.64
Fund Balance		
Fund Balance - Unreserved	30,139.07	
Fund Balance - Restricted, DS	451.10	
Excess Revenue over (under) Ex	1,973,015.39	
		<hr/>
Total Fund Balance		2,003,605.56
		<hr/>
Total Liab., Def. Inflows & Fund Balance	\$	<u><u>2,011,675.20</u></u>

Warrenton FPD - General Fund
Statement of Revenues and Expenditures - Modified Cash Basis
For the One Month Ending January 31, 2026

	Current Month		Year to Date	
Revenues				
Tax Collection Revenue	\$ 2,326,956.98	99.88	\$ 2,326,956.98	99.88
Interest Income	270.25	0.01	270.25	0.01
Miscellaneous Revenue	1,105.80	0.05	1,105.80	0.05
Permit Fees	1,466.44	0.06	1,466.44	0.06
	<hr/>		<hr/>	
Total Revenues	2,329,799.47	100.00	2,329,799.47	100.00
Cost of Sales				
	<hr/>		<hr/>	
Total Cost of Sales	0.00	0.00	0.00	0.00
	<hr/>		<hr/>	
Gross Profit	2,329,799.47	100.00	2,329,799.47	100.00
Expenditures				
Salaries	115,965.76	4.98	115,965.76	4.98
Salaries - OT	23,642.31	1.01	23,642.31	1.01
Interest Expense	3,383.18	0.15	3,383.18	0.15
Payroll Taxes	10,669.58	0.46	10,669.58	0.46
Information Technology	574.23	0.02	574.23	0.02
Photocopier Support	368.64	0.02	368.64	0.02
Postage & Mail Support	78.00	0.00	78.00	0.00
Web Site	34.95	0.00	34.95	0.00
Internet Access	323.54	0.01	323.54	0.01
IT Support	1,021.98	0.04	1,021.98	0.04
Vehicle Payments	10,000.00	0.43	10,000.00	0.43
Retirement Plan - Pension	62,809.40	2.70	62,809.40	2.70
Gasoline and Oil	1,804.29	0.08	1,804.29	0.08
Background Checks/MVR	76.66	0.00	76.66	0.00
Insurance - General	17,050.25	0.73	17,050.25	0.73
Insurance - Employee	90,994.23	3.91	90,994.23	3.91
Operating Expenses	10,047.90	0.43	10,047.90	0.43
Credit Card Processing	(19.81)	0.00	(19.81)	0.00
Building Maintenance	596.14	0.03	596.14	0.03
Equipment & Vehicle Maintenance	2,266.14	0.10	2,266.14	0.10
Fire Prevention and Education	225.00	0.01	225.00	0.01
Uniforms	995.19	0.04	995.19	0.04
Supplies - Support Facility	87.89	0.00	87.89	0.00
Alarm Monitoring	94.26	0.00	94.26	0.00
Gas/Electric	2,292.97	0.10	2,292.97	0.10
Storage Building/Hangar	49.79	0.00	49.79	0.00
Telephone	829.54	0.04	829.54	0.04
Waste Disposal	285.43	0.01	285.43	0.01
Water/Sewer	236.64	0.01	236.64	0.01
	<hr/>		<hr/>	
Total Expenditures	356,784.08	15.31	356,784.08	15.31
Excess of Revenue over (under) Expend	\$ 1,973,015.39	84.69	\$ 1,973,015.39	84.69

Warrenton FPD - General Fund
Statement of Revenues and Expenditures - Modified Cash Basis
For the One Month Ending January 31, 2026

	Current Month		Year to Date	
Revenues				
Lincoln County Tax Revenue	\$ 2,299,095.61	98.68	\$ 2,299,095.61	98.68
Warren County Tax Revenue	16,556.25	0.71	16,556.25	0.71
TIF Tax Revenue	11,305.12	0.49	11,305.12	0.49
FSCB (8505)-Money Market	268.84	0.01	268.84	0.01
FSCB (8661)-Cap Expend. Int.	0.17	0.00	0.17	0.00
UMB - 2016 Net Gain/Loss	1.24	0.00	1.24	0.00
Report Fee	15.00	0.00	15.00	0.00
Cost Recovery	990.80	0.04	990.80	0.04
Basement Rental	100.00	0.00	100.00	0.00
Permit Fees - Deposits	200.00	0.01	200.00	0.01
Permit Fees - CC	1,266.44	0.05	1,266.44	0.05
Total Revenues	2,329,799.47	100.00	2,329,799.47	100.00
Cost of Sales				
Total Cost of Sales	0.00	0.00	0.00	0.00
Gross Profit	2,329,799.47	100.00	2,329,799.47	100.00
Expenditures				
Salaries - Fire Fighter	53,970.54	2.32	53,970.54	2.32
Salaries - Office Manager	6,616.00	0.28	6,616.00	0.28
Salaries - Captain	32,346.00	1.39	32,346.00	1.39
Salaries - Fire Chief	13,101.38	0.56	13,101.38	0.56
Salaries - Fire Marshal	5,744.80	0.25	5,744.80	0.25
Salaries - Holiday Pay	2,700.00	0.12	2,700.00	0.12
Salaries - Out of Class	1,487.04	0.06	1,487.04	0.06
Salaries - Addtl Overtime	20,849.53	0.89	20,849.53	0.89
Salaries - Appt Mnt Overtime	2,792.78	0.12	2,792.78	0.12
Interest Expense	3,383.18	0.15	3,383.18	0.15
Social Security - Employer	8,647.25	0.37	8,647.25	0.37
Medicare - Employer	2,022.33	0.09	2,022.33	0.09
NWO IT Services	225.02	0.01	225.02	0.01
First State Community Bank CC	349.21	0.01	349.21	0.01
Great America Financial	368.64	0.02	368.64	0.02
USPS	78.00	0.00	78.00	0.00
First State Community Bank CC	34.95	0.00	34.95	0.00
Gateway Fiber	323.54	0.01	323.54	0.01
First State Community Bank CC	21.98	0.00	21.98	0.00
Summit Digital Solutions	1,000.00	0.04	1,000.00	0.04
Lake St. Louis Fire Protection	10,000.00	0.43	10,000.00	0.43
MO LAGERS - Fire	62,809.40	2.70	62,809.40	2.70
WEX	1,721.88	0.07	1,721.88	0.07
First State Community Bank CC	82.41	0.00	82.41	0.00
SAMBA Holdings, Inc.	76.66	0.00	76.66	0.00
Missouri Employers Mutual	17,050.25	0.73	17,050.25	0.73
Healthcare (Pre-Tax)	(182.53)	(0.01)	(182.53)	(0.01)
ASI	966.59	0.04	966.59	0.04
PFEM IAFF 2665	16,064.05	0.69	16,064.05	0.69
Assured Partners	74,146.12	3.18	74,146.12	3.18
Rognan & Associates	1,500.00	0.06	1,500.00	0.06
Warren County Record	40.00	0.00	40.00	0.00
QuickBooks Payroll Service	44.00	0.00	44.00	0.00
First State Community Bank CC	6,880.90	0.30	6,880.90	0.30
Hammond and Shinnars	333.00	0.01	333.00	0.01
St. Charles County Emergency S	1,250.00	0.05	1,250.00	0.05

See Accountant's Compilation Report - Modified Cash Basis

Warrenton FPD - General Fund
Statement of Revenues and Expenditures - Modified Cash Basis
For the One Month Ending January 31, 2026

	Current Month		Year to Date	
Credit Card Processing Fees	(19.81)	0.00	(19.81)	0.00
Fire Safety Inc	258.00	0.01	258.00	0.01
First State Community Bank CC	78.14	0.00	78.14	0.00
B&B-HVAC	260.00	0.01	260.00	0.01
Leo M Ellebracht Company	1,000.00	0.04	1,000.00	0.04
Double J Auto Parts	217.23	0.01	217.23	0.01
First State Community Bank CC	278.66	0.01	278.66	0.01
Sentinel Emergency Solutions	672.01	0.03	672.01	0.03
O'Reilly Auto Parts	98.24	0.00	98.24	0.00
NFPA	225.00	0.01	225.00	0.01
Galls, LLC	639.61	0.03	639.61	0.03
STL Shirt Co., LLC	175.00	0.01	175.00	0.01
Uniform Reimbursement	180.58	0.01	180.58	0.01
Primo Brands	87.89	0.00	87.89	0.00
Interface Security Systems	94.26	0.00	94.26	0.00
Ameren Missouri	371.22	0.02	371.22	0.02
Ameren Missouri	863.28	0.04	863.28	0.04
Cuivre River Electric	114.97	0.00	114.97	0.00
MFA Oil & Propane	943.50	0.04	943.50	0.04
Ameren Missouri	49.79	0.00	49.79	0.00
Brightspeed	160.44	0.01	160.44	0.01
First Net	295.92	0.01	295.92	0.01
First State Community Bank CC	273.18	0.01	273.18	0.01
Gateway Fiber	100.00	0.00	100.00	0.00
Grace Hauling, Inc.	285.43	0.01	285.43	0.01
City of Warrenton	53.91	0.00	53.91	0.00
City of Warrenton	129.73	0.01	129.73	0.01
Montgomery County Water Distri	53.00	0.00	53.00	0.00
	<hr/>		<hr/>	
Total Expenditures	356,784.08	15.31	356,784.08	15.31
	<hr/>		<hr/>	
Excess Revenue over (under) Expend	\$ 1,973,015.39	84.69	\$ 1,973,015.39	84.69
	<hr/> <hr/>		<hr/> <hr/>	

Warrenton FPD - General Fund
Statement of Revenues and Expenditures - Modified Cash Basis
For the One Month Ending January 31, 2026

	Current Month Curent Year	Current Month Previous Year	Year to Date Current Year	Year to Date Previous Year
Revenues				
Tax Collection Revenue	\$ 2,326,956.98	\$ 1,260,684.90	\$ 2,326,956.98	\$ 1,260,684.90
Interest Income	270.25	596.35	270.25	596.35
Miscellaneous Revenue	1,105.80	100.00	1,105.80	100.00
Permit Fees	1,466.44	12,389.12	1,466.44	12,389.12
Total Revenues	<u>2,329,799.47</u>	<u>1,273,770.37</u>	<u>2,329,799.47</u>	<u>1,273,770.37</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>2,329,799.47</u>	<u>1,273,770.37</u>	<u>2,329,799.47</u>	<u>1,273,770.37</u>
Expenditures				
Salaries	115,965.76	89,276.03	115,965.76	89,276.03
Salaries - OT	23,642.31	16,495.36	23,642.31	16,495.36
Election Expenses	0.00	30.00	0.00	30.00
Interest Expense	3,383.18	0.00	3,383.18	0.00
Payroll Taxes	10,669.58	7,881.00	10,669.58	7,881.00
Information Technology	574.23	415.26	574.23	415.26
Office Supplies	0.00	77.84	0.00	77.84
Photocopier Support	368.64	90.78	368.64	90.78
Postage & Mail Support	78.00	34.95	78.00	34.95
Web Site	34.95	0.00	34.95	0.00
Internet Access	323.54	332.96	323.54	332.96
IT Support	1,021.98	224.94	1,021.98	224.94
Vehicle Payments	10,000.00	5,000.00	10,000.00	5,000.00
Retirement Plan - Pension	62,809.40	18,850.75	62,809.40	18,850.75
Gasoline and Oil	1,804.29	1,537.61	1,804.29	1,537.61
Background Checks/MVR	76.66	85.42	76.66	85.42
Insurance - General	17,050.25	13,054.75	17,050.25	13,054.75
Insurance - Employee	90,994.23	13,094.18	90,994.23	13,094.18
Operating Expenses	10,047.90	1,046.31	10,047.90	1,046.31
Credit Card Processing	(19.81)	(1.43)	(19.81)	(1.43)
Building Maintenance	596.14	719.47	596.14	719.47
Equipment&Vehicle Maintenance	2,266.14	8,542.98	2,266.14	8,542.98
Fire Prevention and Education	225.00	225.00	225.00	225.00
Training and Education	0.00	500.00	0.00	500.00
Uniforms	995.19	1,493.41	995.19	1,493.41
Supplies - Support Facility	87.89	141.16	87.89	141.16
Alarm Monitoring	94.26	94.26	94.26	94.26
Gas/Electric	2,292.97	6,817.85	2,292.97	6,817.85
Storage Building/Hangar	49.79	46.66	49.79	46.66
Telephone	829.54	917.73	829.54	917.73
Waste Disposal	285.43	266.14	285.43	266.14
Water/Sewer	236.64	240.55	236.64	240.55
Total Expenditures	<u>356,784.08</u>	<u>187,531.92</u>	<u>356,784.08</u>	<u>187,531.92</u>
Excess of Revenue over (under) Expend	<u>\$ 1,973,015.39</u>	<u>\$ 1,086,238.45</u>	<u>\$ 1,973,015.39</u>	<u>\$ 1,086,238.45</u>

Warrenton FPD - General Fund
 Statement of Revenues and Expenditures - Modified Cash Basis
 For the One Month Ending January 31, 2026

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
Revenues				
Lincoln County Tax Revenue	\$ 2,299,095.61	\$ 11,002.84	\$ 2,299,095.61	\$ 11,002.84
Warren County Tax Revenue	16,556.25	1,249,682.06	16,556.25	1,249,682.06
TIF Tax Revenue	11,305.12	0.00	11,305.12	0.00
FSCB (8505)-Money Market	268.84	91.17	268.84	91.17
FSCB (8661)-Cap Expend. Int.	0.17	0.16	0.17	0.16
UMB - 2016 Net Gain/Loss	1.24	496.47	1.24	496.47
UMB - CD Net Gain/Loss	0.00	8.55	0.00	8.55
Report Fee	15.00	0.00	15.00	0.00
Cost Recovery	990.80	0.00	990.80	0.00
Basement Rental	100.00	100.00	100.00	100.00
Permit Fees - Deposits	200.00	11,730.67	200.00	11,730.67
Permit Fees - CC	1,266.44	658.45	1,266.44	658.45
Total Revenues	<u>2,329,799.47</u>	<u>1,273,770.37</u>	<u>2,329,799.47</u>	<u>1,273,770.37</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>2,329,799.47</u>	<u>1,273,770.37</u>	<u>2,329,799.47</u>	<u>1,273,770.37</u>
Expenditures				
Salaries - Fire Fighter	53,970.54	40,501.13	53,970.54	40,501.13
Salaries - Office Manager	6,616.00	5,671.20	6,616.00	5,671.20
Salaries - Captain	32,346.00	25,882.32	32,346.00	25,882.32
Salaries - Fire Chief	13,101.38	10,994.10	13,101.38	10,994.10
Salaries - Fire Marshal	5,744.80	4,331.28	5,744.80	4,331.28
Salaries - Holiday Pay	2,700.00	1,800.00	2,700.00	1,800.00
Salaries - Out of Class	1,487.04	96.00	1,487.04	96.00
Salaries - Addtnl Overtime	20,849.53	14,521.88	20,849.53	14,521.88
Salaries - Appt Mnt Overtime	2,792.78	1,973.48	2,792.78	1,973.48
Warren County Record	0.00	30.00	0.00	30.00
Interest Expense	3,383.18	0.00	3,383.18	0.00
Social Security - Employer	8,647.25	6,387.22	8,647.25	6,387.22
Medicare - Employer	2,022.33	1,493.78	2,022.33	1,493.78
NWO IT Services	225.02	225.02	225.02	225.02
First State Community Bank CC	349.21	190.24	349.21	190.24
First State Community Bank CC	0.00	77.84	0.00	77.84
Great America Financial	368.64	90.78	368.64	90.78
First State Community Bank CC	0.00	34.95	0.00	34.95
USPS	78.00	0.00	78.00	0.00
First State Community Bank CC	34.95	0.00	34.95	0.00
Gateway Fiber	323.54	332.96	323.54	332.96
First State Community Bank CC	21.98	224.94	21.98	224.94
Summit Digital Solutions	1,000.00	0.00	1,000.00	0.00
Lake St. Louis Fire Protection	10,000.00	5,000.00	10,000.00	5,000.00
MO LAGERS - Fire	62,809.40	18,850.75	62,809.40	18,850.75
WEX	1,721.88	1,537.61	1,721.88	1,537.61
First State Community Bank CC	82.41	0.00	82.41	0.00
SAMBA Holdings, Inc.	76.66	85.42	76.66	85.42
Missouri Employers Mutual	17,050.25	13,054.75	17,050.25	13,054.75
Healthcare (Pre-Tax)	(182.53)	(2,751.69)	(182.53)	(2,751.69)
ASI	966.59	1,246.86	966.59	1,246.86
PFEM IAFF 2665	16,064.05	13,023.06	16,064.05	13,023.06
HealthComp	0.00	1,575.95	0.00	1,575.95

See Accountant's Compilation Report - Modified Cash Basis

Warrenton FPD - General Fund
Statement of Revenues and Expenditures - Modified Cash Basis
For the One Month Ending January 31, 2026

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
Assured Partners	74,146.12	0.00	74,146.12	0.00
Rognan & Associates	1,500.00	1,000.00	1,500.00	1,000.00
Warren County Record	40.00	0.00	40.00	0.00
QuickBooks Payroll Service	44.00	44.00	44.00	44.00
First State Community Bank CC	6,880.90	2.31	6,880.90	2.31
Hammond and Shinnors	333.00	0.00	333.00	0.00
St. Charles County Emergency S	1,250.00	0.00	1,250.00	0.00
Credit Card Processing Fees	(19.81)	(1.43)	(19.81)	(1.43)
Fire Safety Inc	258.00	0.00	258.00	0.00
First State Community Bank CC	78.14	76.22	78.14	76.22
LaRue Pest Control	0.00	190.00	0.00	190.00
Oakley Pro Products	0.00	453.25	0.00	453.25
B&B-HVAC	260.00	0.00	260.00	0.00
Cummins Sales and Service	0.00	4,678.43	0.00	4,678.43
Leo M Ellebracht Company	1,000.00	0.00	1,000.00	0.00
Skyline Diesel Repair & Towing	0.00	875.00	0.00	875.00
Warrenton Tire & Muffler Cente	0.00	813.56	0.00	813.56
Double J Auto Parts	217.23	704.25	217.23	704.25
First State Community Bank CC	278.66	41.85	278.66	41.85
Sentinel Emergency Solutions	672.01	254.27	672.01	254.27
Jeff Dunn	0.00	1,154.42	0.00	1,154.42
Chic Lumber & Hardware	0.00	21.20	0.00	21.20
O'Reilly Auto Parts	98.24	0.00	98.24	0.00
NPPA	225.00	225.00	225.00	225.00
Pike Lincoln Tech	0.00	500.00	0.00	500.00
First State Community Bank CC	0.00	443.42	0.00	443.42
Leon Uniform	0.00	341.99	0.00	341.99
Galls, LLC	639.61	0.00	639.61	0.00
STL Shirt Co., LLC	175.00	708.00	175.00	708.00
Uniform Reimbursement	180.58	0.00	180.58	0.00
Walmart Community BRC	0.00	21.44	0.00	21.44
First State Community Bank CC	0.00	39.99	0.00	39.99
Absopure Water	0.00	22.50	0.00	22.50
Double J Auto Parts	0.00	57.23	0.00	57.23
Primo Brands	87.89	0.00	87.89	0.00
Interface Security Systems	94.26	94.26	94.26	94.26
Ameren Missouri	371.22	218.11	371.22	218.11
MFA Oil & Propane	0.00	3,692.14	0.00	3,692.14
Ameren Missouri	863.28	748.76	863.28	748.76
MFA Oil & Propane	0.00	1,971.72	0.00	1,971.72
Cuivre River Electric	114.97	187.12	114.97	187.12
MFA Oil & Propane	943.50	0.00	943.50	0.00
Ameren Missouri	49.79	46.66	49.79	46.66
Brightspeed	160.44	145.25	160.44	145.25
First Net	295.92	399.30	295.92	399.30
First State Community Bank CC	273.18	273.18	273.18	273.18
Gateway Fiber	100.00	100.00	100.00	100.00
Grace Hauling, Inc.	285.43	266.14	285.43	266.14
City of Warrenton	53.91	48.28	53.91	48.28
City of Warrenton	129.73	139.27	129.73	139.27
Montgomery County Water Distri	53.00	53.00	53.00	53.00
Total Expenditures	356,784.08	187,531.92	356,784.08	187,531.92
Excess Revenue over (under) Expend	\$ 1,973,015.39	\$ 1,086,238.45	\$ 1,973,015.39	\$ 1,086,238.45

Warrenton FPD - General Fund
Statement of Revenues and Expenditures - Modified Cash Basis
For the One Month Ending January 31, 2026

	Current Month		Year to Date	
Revenues				
Tax Collection Revenue	\$ 2,326,956.98	99.88	\$ 2,326,956.98	99.88
Interest Income	270.25	0.01	270.25	0.01
Miscellaneous Revenue	1,105.80	0.05	1,105.80	0.05
Permit Fees	1,466.44	0.06	1,466.44	0.06
Total Revenues	2,329,799.47	100.00	2,329,799.47	100.00
Cost of Sales				
Total Cost of Sales	0.00	0.00	0.00	0.00
Gross Profit	2,329,799.47	100.00	2,329,799.47	100.00
Expenditures				
Salaries - Fire Fighter	53,970.54	2.32	53,970.54	2.32
Salaries - Office Manager	6,616.00	0.28	6,616.00	0.28
Salaries - Captain	32,346.00	1.39	32,346.00	1.39
Salaries - Fire Chief	13,101.38	0.56	13,101.38	0.56
Salaries - Fire Marshal	5,744.80	0.25	5,744.80	0.25
Salaries - Holiday Pay	2,700.00	0.12	2,700.00	0.12
Salaries - Out of Class	1,487.04	0.06	1,487.04	0.06
Total - Salaries	115,965.76	4.98	115,965.76	4.98
Salaries - Addtnl Overtime	20,849.53	0.89	20,849.53	0.89
Salaries - Appt Mnt Overtime	2,792.78	0.12	2,792.78	0.12
Total - Salaries - OT	23,642.31	1.01	23,642.31	1.01
Total - Election Expenses	0.00	0.00	0.00	0.00
Interest Expense	3,383.18	0.15	3,383.18	0.15
Total - Interest Expense	3,383.18	0.15	3,383.18	0.15
Social Security - Employer	8,647.25	0.37	8,647.25	0.37
Medicare - Employer	2,022.33	0.09	2,022.33	0.09
Total - Payroll Taxes	10,669.58	0.46	10,669.58	0.46
NWO IT Services	225.02	0.01	225.02	0.01
First State Community Bank CC	349.21	0.01	349.21	0.01
Total - Information Technology	574.23	0.02	574.23	0.02
Total - Office Supplies	0.00	0.00	0.00	0.00
Great America Financial	368.64	0.02	368.64	0.02
Total - Photocopier Support	368.64	0.02	368.64	0.02
USPS	78.00	0.00	78.00	0.00
Total - Postage & Mail Support	78.00	0.00	78.00	0.00
Total - Sattelite TV	0.00	0.00	0.00	0.00
First State Community Bank CC	34.95	0.00	34.95	0.00
Total - Web Site	34.95	0.00	34.95	0.00
Gateway Fiber	323.54	0.01	323.54	0.01
Total - Internet Access	323.54	0.01	323.54	0.01
First State Community Bank CC	21.98	0.00	21.98	0.00

See Accountant's Compilation Report - Modified Cash Basis

Warrenton FPD - General Fund
Statement of Revenues and Expenditures - Modified Cash Basis
For the One Month Ending January 31, 2026

	Current Month		Year to Date	
Summit Digital Solutions	1,000.00	0.04	1,000.00	0.04
Total - IT Support	1,021.98	0.04	1,021.98	0.04
Total - Communication Expenses	0.00	0.00	0.00	0.00
Lake St. Louis Fire Protection	10,000.00	0.43	10,000.00	0.43
Total - Vehicle Payments	10,000.00	0.43	10,000.00	0.43
Total - Building Payments	0.00	0.00	0.00	0.00
Total - PPE/Gear	0.00	0.00	0.00	0.00
MO LAGERS - Fire	62,809.40	2.70	62,809.40	2.70
Total - Retirement Plan - Pension	62,809.40	2.70	62,809.40	2.70
WEX	1,721.88	0.07	1,721.88	0.07
First State Community Bank CC	82.41	0.00	82.41	0.00
Total - Gasoline and Oil	1,804.29	0.08	1,804.29	0.08
Total - Equipment Purchases	0.00	0.00	0.00	0.00
SAMBA Holdings, Inc.	76.66	0.00	76.66	0.00
Total - Background Checks/MVR	76.66	0.00	76.66	0.00
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
Missouri Employers Mutual	17,050.25	0.73	17,050.25	0.73
Total - Insurance - General	17,050.25	0.73	17,050.25	0.73
Healthcare (Pre-Tax)	(182.53)	(0.01)	(182.53)	(0.01)
ASI	966.59	0.04	966.59	0.04
PFEM IAFF 2665	16,064.05	0.69	16,064.05	0.69
Assured Partners	74,146.12	3.18	74,146.12	3.18
Total - Insurance - Employee	90,994.23	3.91	90,994.23	3.91
Total - Operating Expenses	0.00	0.00	0.00	0.00
Total - Audit of Accounts	0.00	0.00	0.00	0.00
Rognan & Associates	1,500.00	0.06	1,500.00	0.06
Warren County Record	40.00	0.00	40.00	0.00
QuickBooks Payroll Service	44.00	0.00	44.00	0.00
First State Community Bank CC	6,880.90	0.30	6,880.90	0.30
Hammond and Shinnors	333.00	0.01	333.00	0.01
St. Charles County Emergency S	1,250.00	0.05	1,250.00	0.05
Total - Operating Expenses	10,047.90	0.43	10,047.90	0.43
Credit Card Processing Fees	(19.81)	0.00	(19.81)	0.00
Total - Credit Card Processing	(19.81)	0.00	(19.81)	0.00
Fire Safety Inc	258.00	0.01	258.00	0.01
First State Community Bank CC	78.14	0.00	78.14	0.00
B&B-HVAC	260.00	0.01	260.00	0.01
Total - Building Maintenance	596.14	0.03	596.14	0.03

Warrenton FPD - General Fund
Statement of Revenues and Expenditures - Modified Cash Basis
For the One Month Ending January 31, 2026

	Current Month		Year to Date	
Leo M Ellebracht Company	1,000.00	0.04	1,000.00	0.04
Double J Auto Parts	217.23	0.01	217.23	0.01
First State Community Bank CC	278.66	0.01	278.66	0.01
Sentinel Emergency Solutions	672.01	0.03	672.01	0.03
O'Reilly Auto Parts	98.24	0.00	98.24	0.00
Total - Equipment & Vehicle Maintenance	<u>2,266.14</u>	0.10	<u>2,266.14</u>	0.10
NFPA	225.00	0.01	225.00	0.01
Total - Fire Prevention and Education	<u>225.00</u>	0.01	<u>225.00</u>	0.01
Total - Training and Education	<u>0.00</u>	0.00	<u>0.00</u>	0.00
Galls, LLC	639.61	0.03	639.61	0.03
STL Shirt Co., LLC	175.00	0.01	175.00	0.01
Uniform Reimbursement	180.58	0.01	180.58	0.01
Total - Uniform Expenses	<u>995.19</u>	0.04	<u>995.19</u>	0.04
Total - EMS Supplies	<u>0.00</u>	0.00	<u>0.00</u>	0.00
Primo Brands	87.89	0.00	87.89	0.00
Total - Supplies - Support Facility	<u>87.89</u>	0.00	<u>87.89</u>	0.00
Interface Security Systems	94.26	0.00	94.26	0.00
Total - Alarm Monitoring	<u>94.26</u>	0.00	<u>94.26</u>	0.00
Ameren Missouri	371.22	0.02	371.22	0.02
Total - Station #1 - Electric	<u>371.22</u>	0.02	<u>371.22</u>	0.02
Total - Station #1 - Gas	<u>0.00</u>	0.00	<u>0.00</u>	0.00
Ameren Missouri	863.28	0.04	863.28	0.04
Total - Station #2 - Electric	<u>863.28</u>	0.04	<u>863.28</u>	0.04
Total - Station #2 - Gas	<u>0.00</u>	0.00	<u>0.00</u>	0.00
Cuivre River Electric	114.97	0.00	114.97	0.00
Total - Station #3 - Electric	<u>114.97</u>	0.00	<u>114.97</u>	0.00
MFA Oil & Propane	943.50	0.04	943.50	0.04
Total - Station #3 - Gas	<u>943.50</u>	0.04	<u>943.50</u>	0.04
Ameren Missouri	49.79	0.00	49.79	0.00
Total - Storage Building/Hanger	<u>49.79</u>	0.00	<u>49.79</u>	0.00
Brightspeed	160.44	0.01	160.44	0.01
First Net	295.92	0.01	295.92	0.01
First State Community Bank CC	273.18	0.01	273.18	0.01
Gateway Fiber	100.00	0.00	100.00	0.00
Total - Telephone	<u>829.54</u>	0.04	<u>829.54</u>	0.04
Grace Hauling, Inc.	285.43	0.01	285.43	0.01
Total - Waste Disposal	<u>285.43</u>	0.01	<u>285.43</u>	0.01
City of Warrenton	53.91	0.00	53.91	0.00
Total - Station #1 Water/Sewer	<u>53.91</u>	0.00	<u>53.91</u>	0.00
City of Warrenton	129.73	0.01	129.73	0.01
Total - Station #2 Water/Sewer	<u>129.73</u>	0.01	<u>129.73</u>	0.01

See Accountant's Compilation Report - Modified Cash Basis

Warrenton FPD - General Fund
Statement of Revenues and Expenditures - Modified Cash Basis
For the One Month Ending January 31, 2026

	Current Month		Year to Date	
Montgomery County Water Distri	53.00	0.00	53.00	0.00
Total - Station #3 Water/Sewer	<u>53.00</u>	<u>0.00</u>	<u>53.00</u>	<u>0.00</u>
Total Expenditures	<u>356,784.08</u>	15.31	<u>356,784.08</u>	15.31
Excess Revenue over (under) Expenditur	<u>\$ 1,973,015.39</u>	84.69	<u>\$ 1,973,015.39</u>	84.69

Warrenton FPD - General Fund
Statement of Revenues and Expenditures - Modified Cash Basis
For the One Month Ending January 31, 2026

	This Year Current Month	Last Year Current Month	This Year Year to Date	Last Year Year to Date
Revenues				
Tax Collection Revenue	\$ 2,326,956.98	1,260,684.90	\$ 2,326,956.98	1,260,684.90
Interest Income	270.25	596.35	270.25	596.35
Miscellaneous Revenue	1,105.80	100.00	1,105.80	100.00
Permit Fees	1,466.44	12,389.12	1,466.44	12,389.12
Total Revenues	2,329,799.47	1,273,770.37	2,329,799.47	1,273,770.37
Cost of Sales				
Total Cost of Sales	0.00	0.00	0.00	0.00
Gross Profit	2,329,799.47	1,273,770.37	2,329,799.47	1,273,770.37
Expenditures				
Salaries - Fire Fighter	53,970.54	40,501.13	53,970.54	40,501.13
Salaries - Office Manager	6,616.00	5,671.20	6,616.00	5,671.20
Salaries - Captain	32,346.00	25,882.32	32,346.00	25,882.32
Salaries - Fire Chief	13,101.38	10,994.10	13,101.38	10,994.10
Salaries - Fire Marshal	5,744.80	4,331.28	5,744.80	4,331.28
Salaries - Holiday Pay	2,700.00	1,800.00	2,700.00	1,800.00
Salaries - Out of Class	1,487.04	96.00	1,487.04	96.00
Total - Salaries	115,965.76	89,276.03	115,965.76	89,276.03
Salaries - Addtl Overtime	20,849.53	14,521.88	20,849.53	14,521.88
Salaries - Appt Mnt Overtime	2,792.78	1,973.48	2,792.78	1,973.48
Total - Salaries - OT	23,642.31	16,495.36	23,642.31	16,495.36
Warren County Record	0.00	30.00	0.00	30.00
Total - Election Expenses	0.00	30.00	0.00	30.00
Interest Expense	3,383.18	0.00	3,383.18	0.00
Total - Interest Expense	3,383.18	0.00	3,383.18	0.00
Social Security - Employer	8,647.25	6,387.22	8,647.25	6,387.22
Medicare - Employer	2,022.33	1,493.78	2,022.33	1,493.78
Total - Payroll Taxes	10,669.58	7,881.00	10,669.58	7,881.00
NWO IT Services	225.02	225.02	225.02	225.02
First State Community Bank CC	349.21	190.24	349.21	190.24
Total - Information Technology	574.23	415.26	574.23	415.26
First State Community Bank CC	0.00	77.84	0.00	77.84
Total - Office Supplies	0.00	77.84	0.00	77.84
Great America Financial	368.64	90.78	368.64	90.78
Total - Photocopier Support	368.64	90.78	368.64	90.78
First State Community Bank CC	0.00	34.95	0.00	34.95
USPS	78.00	0.00	78.00	0.00
Total - Postage & Mail Support	78.00	34.95	78.00	34.95
Total - Sattelite TV	0.00	0.00	0.00	0.00
First State Community Bank CC	34.95	0.00	34.95	0.00
Total - Web Site	34.95	0.00	34.95	0.00

See Accountant's Compilation Report - Modified Cash Basis

Warrenton FPD - General Fund
Statement of Revenues and Expenditures - Modified Cash Basis
For the One Month Ending January 31, 2026

	This Year Current Month	Last Year Current Month	This Year Year to Date	Last Year Year to Date
Gateway Fiber	323.54	332.96	323.54	332.96
Total - Internet Access	323.54	332.96	323.54	332.96
First State Community Bank CC	21.98	224.94	21.98	224.94
Summit Digital Solutions	1,000.00	0.00	1,000.00	0.00
Total - IT Support	1,021.98	224.94	1,021.98	224.94
Total - Communication Expenses	0.00	0.00	0.00	0.00
Lake St. Louis Fire Protection	10,000.00	5,000.00	10,000.00	5,000.00
Total - Vehicle Payments	10,000.00	5,000.00	10,000.00	5,000.00
Total - Building Payments	0.00	0.00	0.00	0.00
Total - PPE/Gear	0.00	0.00	0.00	0.00
MO LAGERS - Fire	62,809.40	18,850.75	62,809.40	18,850.75
Total - Retirement Plan - Pension	62,809.40	18,850.75	62,809.40	18,850.75
WEX	1,721.88	1,537.61	1,721.88	1,537.61
First State Community Bank CC	82.41	0.00	82.41	0.00
Total - Gasoline and Oil	1,804.29	1,537.61	1,804.29	1,537.61
Total - Equipment Purchases	0.00	0.00	0.00	0.00
SAMBA Holdings, Inc.	76.66	85.42	76.66	85.42
Total - Background Checks/MVR	76.66	85.42	76.66	85.42
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
Missouri Employers Mutual	17,050.25	13,054.75	17,050.25	13,054.75
Total - Insurance - General	17,050.25	13,054.75	17,050.25	13,054.75
Healthcare (Pre-Tax)	(182.53)	(2,751.69)	(182.53)	(2,751.69)
ASI	966.59	1,246.86	966.59	1,246.86
PFEM IAFF 2665	16,064.05	13,023.06	16,064.05	13,023.06
HealthComp	0.00	1,575.95	0.00	1,575.95
Assured Partners	74,146.12	0.00	74,146.12	0.00
Total - Insurance - Employee	90,994.23	13,094.18	90,994.23	13,094.18
Total - Operating Expenses	0.00	0.00	0.00	0.00
Total - Audit of Accounts	0.00	0.00	0.00	0.00
Rognan & Associates	1,500.00	1,000.00	1,500.00	1,000.00
Warren County Record	40.00	0.00	40.00	0.00
QuickBooks Payroll Service	44.00	44.00	44.00	44.00
First State Community Bank CC	6,880.90	2.31	6,880.90	2.31
Hammond and Shinnors	333.00	0.00	333.00	0.00
St. Charles County Emergency S	1,250.00	0.00	1,250.00	0.00
Total - Operating Expenses	10,047.90	1,046.31	10,047.90	1,046.31
Credit Card Processing Fees	(19.81)	(1.43)	(19.81)	(1.43)
Total - Credit Card Processing	(19.81)	(1.43)	(19.81)	(1.43)

See Accountant's Compilation Report - Modified Cash Basis

Warrenton FPD - General Fund
Statement of Revenues and Expenditures - Modified Cash Basis
For the One Month Ending January 31, 2026

	This Year Current Month	Last Year Current Month	This Year Year to Date	Last Year Year to Date
Fire Safety Inc	258.00	0.00	258.00	0.00
First State Community Bank CC	78.14	76.22	78.14	76.22
LaRue Pest Control	0.00	190.00	0.00	190.00
Oakley Pro Products	0.00	453.25	0.00	453.25
B&B-HVAC	260.00	0.00	260.00	0.00
Total - Building Maintenance	596.14	719.47	596.14	719.47
Cummins Sales and Service	0.00	4,678.43	0.00	4,678.43
Leo M Ellebracht Company	1,000.00	0.00	1,000.00	0.00
Skyline Diesel Repair & Towing	0.00	875.00	0.00	875.00
Warrenton Tire & Muffler Cente	0.00	813.56	0.00	813.56
Double J Auto Parts	217.23	704.25	217.23	704.25
First State Community Bank CC	278.66	41.85	278.66	41.85
Sentinel Emergency Solutions	672.01	254.27	672.01	254.27
Jeff Dunn	0.00	1,154.42	0.00	1,154.42
Chic Lumber & Hardware	0.00	21.20	0.00	21.20
O'Reilly Auto Parts	98.24	0.00	98.24	0.00
Total - Equipment & Vehicle Mainten	2,266.14	8,542.98	2,266.14	8,542.98
NFPA	225.00	225.00	225.00	225.00
Total - Fire Prevention and Education	225.00	225.00	225.00	225.00
Pike Lincoln Tech	0.00	500.00	0.00	500.00
Total - Training and Education	0.00	500.00	0.00	500.00
First State Community Bank CC	0.00	443.42	0.00	443.42
Leon Uniform	0.00	341.99	0.00	341.99
Galls, LLC	639.61	0.00	639.61	0.00
STL Shirt Co., LLC	175.00	708.00	175.00	708.00
Uniform Reimbursement	180.58	0.00	180.58	0.00
Total - Uniform Expenses	995.19	1,493.41	995.19	1,493.41
Total - EMS Supplies	0.00	0.00	0.00	0.00
Walmart Community BRC	0.00	21.44	0.00	21.44
First State Community Bank CC	0.00	39.99	0.00	39.99
Absopure Water	0.00	22.50	0.00	22.50
Double J Auto Parts	0.00	57.23	0.00	57.23
Primo Brands	87.89	0.00	87.89	0.00
Total - Supplies - Support Facility	87.89	141.16	87.89	141.16
Interface Security Systems	94.26	94.26	94.26	94.26
Total - Alarm Monitoring	94.26	94.26	94.26	94.26
Ameren Missouri	371.22	218.11	371.22	218.11
Total - Station #1 - Electric	371.22	218.11	371.22	218.11
MFA Oil & Propane	0.00	3,692.14	0.00	3,692.14
Total - Station #1 - Gas	0.00	3,692.14	0.00	3,692.14
Ameren Missouri	863.28	748.76	863.28	748.76
Total - Station #2 - Electric	863.28	748.76	863.28	748.76
MFA Oil & Propane	0.00	1,971.72	0.00	1,971.72
Total - Station #2 - Gas	0.00	1,971.72	0.00	1,971.72
Cuivre River Electric	114.97	187.12	114.97	187.12

See Accountant's Compilation Report - Modified Cash Basis

Warrenton FPD - General Fund
Statement of Revenues and Expenditures - Modified Cash Basis
For the One Month Ending January 31, 2026

	This Year Current Month	Last Year Current Month	This Year Year to Date	Last Year Year to Date
Total - Station #3 - Electric	114.97	187.12	114.97	187.12
MFA Oil & Propane	943.50	0.00	943.50	0.00
Total - Station #3 - Gas	943.50	0.00	943.50	0.00
Ameren Missouri	49.79	46.66	49.79	46.66
Total - Storage Building/Hanger	49.79	46.66	49.79	46.66
Brightspeed	160.44	145.25	160.44	145.25
First Net	295.92	399.30	295.92	399.30
First State Community Bank CC	273.18	273.18	273.18	273.18
Gateway Fiber	100.00	100.00	100.00	100.00
Total - Telephone	829.54	917.73	829.54	917.73
Grace Hauling, Inc.	285.43	266.14	285.43	266.14
Total - Waste Disposal	285.43	266.14	285.43	266.14
City of Warrenton	53.91	48.28	53.91	48.28
Total - Station #1 Water/Sewer	53.91	48.28	53.91	48.28
City of Warrenton	129.73	139.27	129.73	139.27
Total - Station #2 Water/Sewer	129.73	139.27	129.73	139.27
Montgomery County Water Distri	53.00	53.00	53.00	53.00
Total - Station #3 Water/Sewer	53.00	53.00	53.00	53.00
Total Expenditures	356,784.08	187,531.92	356,784.08	187,531.92
Excess Revenue over (under) Expenditur	\$ 1,973,015.39	1,086,238.45	\$ 1,973,015.39	1,086,238.45

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

ASSETS

Current Assets		
FSCB (0012)-Debt Service	\$	<u>909,911.48</u>
Total Current Assets		909,911.48
Property and Equipment		
Total Property and Equipment		0.00
Other Assets		
Total Other Assets		<u>0.00</u>
Total Assets	\$	<u><u>909,911.48</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		
Fund Balance-Unreserved		86,204.42
Excess Revenue over (under) Ex		<u>823,407.06</u>
Total Fund Balance		<u>909,611.48</u>
Total Liab., Def. Inflows & Fund Balance	\$	<u><u>909,911.48</u></u>

Warrenton FPD - Debt Service Fund
Statement of Revenues and Expenditures - Modified Cash Basis
For the One Month Ending January 31, 2026

	Current Month		Year to Date	
Revenues				
Tax Revenue	\$ 822,644.87	99.91	\$ 822,644.87	99.91
Interest Income	762.19	0.09	762.19	0.09
	<hr/>		<hr/>	
Total Revenues	823,407.06	100.00	823,407.06	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	823,407.06	100.00	823,407.06	100.00
	<hr/>		<hr/>	
Expenditures				
	<hr/>		<hr/>	
Total Expenditures	0.00	0.00	0.00	0.00
	<hr/>		<hr/>	
Excess of Revenue over (under) Expend	\$ 823,407.06	100.00	\$ 823,407.06	100.00
	<hr/> <hr/>		<hr/> <hr/>	

Warrenton FPD - Debt Service Fund
 Statement of Revenues and Expenditures - Modified Cash Basis
 For the One Month Ending January 31, 2026

	Current Month		Year to Date	
Revenues				
Tax Revenue-Current	\$ 822,644.87	99.91	\$ 822,644.87	99.91
FSCB (0012)-Debt Service	762.19	0.09	762.19	0.09
	<u>823,407.06</u>	<u>100.00</u>	<u>823,407.06</u>	<u>100.00</u>
Total Revenues				
Cost of Sales				
	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total Cost of Sales				
Gross Profit	<u>823,407.06</u>	<u>100.00</u>	<u>823,407.06</u>	<u>100.00</u>
Expenditures				
	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total Expenditures				
Excess Revenue over (under) Expend	<u>\$ 823,407.06</u>	<u>100.00</u>	<u>\$ 823,407.06</u>	<u>100.00</u>

Warrenton FPD - Debt Service Fund
Statement of Revenues and Expenditures - Modified Cash Basis
For the One Month Ending January 31, 2026

	Current Month Curent Year	Current Month Previous Year	Year to Date Current Year	Year to Date Previous Year
Revenues				
Tax Revenue	\$ 822,644.87	\$ 0.00	\$ 822,644.87	\$ 0.00
Interest Income	762.19	0.00	762.19	0.00
Total Revenues	<u>823,407.06</u>	<u>0.00</u>	<u>823,407.06</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>823,407.06</u>	<u>0.00</u>	<u>823,407.06</u>	<u>0.00</u>
Expenditures				
Total Expenditures	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Excess of Revenue over (under) Expend	<u>\$ 823,407.06</u>	<u>\$ 0.00</u>	<u>\$ 823,407.06</u>	<u>\$ 0.00</u>

Warrenton FPD - Debt Service Fund
 Statement of Revenues and Expenditures - Modified Cash Basis
 For the One Month Ending January 31, 2026

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
Revenues				
Tax Revenue-Current	\$ 822,644.87	\$ 0.00	\$ 822,644.87	\$ 0.00
FSCB (0012)-Debt Service	762.19	0.00	762.19	0.00
	<hr/>	<hr/>	<hr/>	<hr/>
Total Revenues	823,407.06	0.00	823,407.06	0.00
	<hr/>	<hr/>	<hr/>	<hr/>
Cost of Sales				
	<hr/>	<hr/>	<hr/>	<hr/>
Total Cost of Sales	0.00	0.00	0.00	0.00
	<hr/>	<hr/>	<hr/>	<hr/>
Gross Profit	823,407.06	0.00	823,407.06	0.00
	<hr/>	<hr/>	<hr/>	<hr/>
Expenditures				
	<hr/>	<hr/>	<hr/>	<hr/>
Total Expenditures	0.00	0.00	0.00	0.00
	<hr/>	<hr/>	<hr/>	<hr/>
Excess Revenue over (under) Expend	\$ 823,407.06	\$ 0.00	\$ 823,407.06	\$ 0.00
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

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

ASSETS

Current Assets		
FCSB (0004)-Bond 2025	\$	373,427.95
Stifel Cap Mgmt-Bond Account		9,257,093.96
Due From Debt Service		300.00
		<hr/>
Total Current Assets		9,630,821.91
Property and Equipment		
		<hr/>
Total Property and Equipment		0.00
Other Assets		
		<hr/>
Total Other Assets		0.00
		<hr/>
Total Assets	\$	<u>9,630,821.91</u>

LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE

Current Liabilities		
		<hr/>
Total Current Liabilities		0.00
Deferred Inflows of Resources		
		<hr/>
Total Deferred Inflows of Resources		0.00
		<hr/>
Total Liabilities		0.00
Fund Balance		
Fund Balance-Unreserved	\$	9,651,092.06
Excess Revenue over (under) Ex		(20,270.15)
		<hr/>
Total Fund Balance		9,630,821.91
		<hr/>
Total Liab., Def. Inflows & Fund Balance	\$	<u>9,630,821.91</u>

Warrenton FPD - Capital Projects Fund
Statement of Revenues and Expenditures - Modified Cash Basis
For the One Month Ending January 31, 2026

	Current Month		Year to Date	
Revenues				
Interest Income	\$ 24,539.81	100.00	\$ 24,539.81	100.00
Total Revenues	<u>24,539.81</u>	<u>100.00</u>	<u>24,539.81</u>	<u>100.00</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>24,539.81</u>	<u>100.00</u>	<u>24,539.81</u>	<u>100.00</u>
Expenditures				
Building Improvements	38,914.26	158.58	38,914.26	158.58
Building Planning	5,895.70	24.03	5,895.70	24.03
Total Expenditures	<u>44,809.96</u>	<u>182.60</u>	<u>44,809.96</u>	<u>182.60</u>
Excess of Revenue over (under) Expend	\$ <u>(20,270.15)</u>	<u>(82.60)</u>	\$ <u>(20,270.15)</u>	<u>(82.60)</u>

Warrenton FPD - Capital Projects Fund
Statement of Revenues and Expenditures - Modified Cash Basis
For the One Month Ending January 31, 2026

	Current Month		Year to Date	
Revenues				
Stifel Cap Mgmt-Bond Interest	\$ 16,655.79	67.87	\$ 16,655.79	67.87
Stifel Cap Mgmt-Bond Activity	6,981.57	28.45	6,981.57	28.45
FSCB (0004)-2025 Bond Interest	902.45	3.68	902.45	3.68
	<u>24,539.81</u>	<u>100.00</u>	<u>24,539.81</u>	<u>100.00</u>
Total Revenues				
Cost of Sales				
	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total Cost of Sales				
	<u>24,539.81</u>	<u>100.00</u>	<u>24,539.81</u>	<u>100.00</u>
Gross Profit				
Expenditures				
Troy Flooring Center	5,874.39	23.94	5,874.39	23.94
Leftovers Furniture	5,699.87	23.23	5,699.87	23.23
Warren County Electric	27,340.00	111.41	27,340.00	111.41
Arch Images	5,895.70	24.03	5,895.70	24.03
	<u>44,809.96</u>	<u>182.60</u>	<u>44,809.96</u>	<u>182.60</u>
Total Expenditures				
Excess Revenue over (under) Expend	\$ <u>(20,270.15)</u>	(82.60)	\$ <u>(20,270.15)</u>	(82.60)

Warrenton FPD - Capital Projects Fund
Statement of Revenues and Expenditures - Modified Cash Basis
For the One Month Ending January 31, 2026

	Current Month Curent Year	Current Month Previous Year	Year to Date Current Year	Year to Date Previous Year
Revenues				
Interest Income	\$ 24,539.81	\$ 0.00	\$ 24,539.81	\$ 0.00
Total Revenues	<u>24,539.81</u>	<u>0.00</u>	<u>24,539.81</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>24,539.81</u>	<u>0.00</u>	<u>24,539.81</u>	<u>0.00</u>
Expenditures				
Building Improvements	38,914.26	0.00	38,914.26	0.00
Building Planning	5,895.70	0.00	5,895.70	0.00
Total Expenditures	<u>44,809.96</u>	<u>0.00</u>	<u>44,809.96</u>	<u>0.00</u>
Excess of Revenue over (under) Expend	<u>\$ (20,270.15)</u>	<u>\$ 0.00</u>	<u>\$ (20,270.15)</u>	<u>\$ 0.00</u>

Warrenton FPD - Capital Projects Fund
 Statement of Revenues and Expenditures - Modified Cash Basis
 For the One Month Ending January 31, 2026

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
Revenues				
Stifel Cap Mgmt-Bond Interest	\$ 16,655.79	\$ 0.00	\$ 16,655.79	\$ 0.00
Stifel Cap Mgmt-Bond Activity	6,981.57	0.00	6,981.57	0.00
FSCB (0004)-2025 Bond Interest	902.45	0.00	902.45	0.00
Total Revenues	24,539.81	0.00	24,539.81	0.00
Cost of Sales				
Total Cost of Sales	0.00	0.00	0.00	0.00
Gross Profit	24,539.81	0.00	24,539.81	0.00
Expenditures				
Troy Flooring Center	5,874.39	0.00	5,874.39	0.00
Leftovers Furniture	5,699.87	0.00	5,699.87	0.00
Warren County Electric	27,340.00	0.00	27,340.00	0.00
Arch Images	5,895.70	0.00	5,895.70	0.00
Total Expenditures	44,809.96	0.00	44,809.96	0.00
Excess Revenue over (under) Expend	\$ (20,270.15)	\$ 0.00	\$ (20,270.15)	\$ 0.00