

Warrenton  
Fire Protection District

**Financial Statements**  
~  
**FEBRUARY 28, 2026**

Rognan & Associates

**ROGNAN & ASSOCIATES**  
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**Accountant's Compilation Report**

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

**COMPILATION OF FINANCIAL STATEMENTS ON A MODIFIED CASH BASIS**

Management is responsible for the accompanying general purpose financial statements of Warrenton Fire Protection District, which comprise the statements of assets, liabilities and fund balance - modified cash basis as of February 28, 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  
March 16, 2026

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

<b>FEB 28, 2026</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	12.91	4.61
✓ <b>February</b>	<b>16.70</b>	<b>19.85</b>	<b>3.15</b> ✓
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		
<b>December</b>	<b>100.00</b>		
<b>\$85,418</b>	<b>1%</b>	<b>\$27,117</b>	<b>\$85,418</b>
<b>2025</b>	<b>PERCENTAGE</b>	<b>GENERAL</b>	<b>OVER (UNDER)</b>
	<b>GAUGE</b>	<b>ACTUAL</b>	<b>BUDGET</b>
✓ January	8.30	10.37	2.07
✓ <b>February</b>	<b>16.70</b>	<b>19.90</b>	<b>3.20</b> ✓
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
<b>December</b>	<b>100.00</b>	<b>101.70</b>	<b>1.70</b>
<b>\$46,080</b>	<b>1%</b>	<b>\$27,117</b>	<b>\$46,080</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
✓ <b>February</b>	<b>16.70</b>	<b>18.46</b>	<b>1.76</b> ✓
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
<b>December</b>	<b>100.00</b>	<b>107.45</b>	<b>7.45</b>
<b>\$202,101</b>	<b>1%</b>	<b>\$27,117</b>	<b>\$202,101</b>

WARRENTON FIRE PROTECTION DISTRICT  
MONTHLY FINANCIAL STATEMENT ANALYSIS

	1	2	3	4	5	6	7
	FEB 28, 2026 ACTUAL Y-T-D	FY 2026 BUDGET	OVER (UNDER) BUDGET	% OF BUDGET	FEB 28, 2025 ACTUAL Y-T-D	DIFFERENCES -2026 - 2025 \$ OVER (UNDER)	DIFFERENCES -2026 - 2025 % OVER (UNDER)
<b>GENERAL FUND</b>							
PAGE 3							
<b>REVENUES</b>							
Tax collection revenue, net	\$2,367,569	\$2,834,000	(\$466,431)	83.54%	\$1,420,346	\$947,223	66.69%
Fire Marshal permits	3,394	100,000	(96,606)	3.39%	15,095	(11,701)	-77.52%
Interest	640	6,000	(5,360)	10.67%	12,224	(11,584)	-94.76%
Miscellaneous revenue, net	1,758	45,000	(43,242)	3.91%	100	1,658	1658.00%
Sales Tax	0	0	0		0	0	
Grants	0	86,000	(86,000)	0.00%	8,992	(8,992)	
<b>TOTAL REVENUES</b>	<b>\$2,373,361</b>	<b>\$3,071,000</b>	<b>(\$697,639)</b>	<b>77.28%</b>	<b>\$1,456,757</b>	<b>\$916,604</b>	<b>62.92%</b>
<b>EXPENDITURES</b>							
Advertising & public relations	\$0	\$500	(\$500)	0.00%	\$0	\$0	
Building maintenance (stations)	1,110	38,000	(36,890)	2.92%	(25,049)	26,159	-104.43%
Communication expenses - radios/sprint phones	908	2,000	(1,092)	45.40%	0	908	
Dues, subscriptions and memberships	1,519	21,617	(20,098)	7.03%	233	1,286	551.93%
Election expenses	0	0	0		144	(144)	-100.00%
Equipment & maintenance	5,756	66,000	(60,244)	8.72%	10,678	(4,922)	-46.09%
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	3,218	22,000	(18,782)	14.63%	2,908	310	10.56%
Health & Wellness - Physicals	0	10,000	(10,000)	0.00%	0	0	
Insurance - employee	93,382	295,000	(201,618)	31.65%	26,557	66,825	251.63%
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%	15,900	(5,900)	-37.11%
Office supplies	4,595	55,400	(50,805)	8.29%	2,698	1,897	70.31%
Payroll taxes	19,400	80,000	(60,600)	24.25%	13,111	6,289	47.97%
Professional fees	15,474	57,350	(41,876)	26.98%	23,145	(7,671)	-33.14%
Retirement Plan - Pension	93,593	276,000	(182,407)	33.91%	46,301	47,292	102.14%
Salaries	194,771	1,427,695	(1,232,924)	13.64%	146,091	48,680	33.32%
Salaries - OT	59,055	70,000	(10,945)	84.36%	29,875	29,180	97.67%
Supplies - support facility	176	1,800	(1,624)	9.78%	(1,235)	1,411	-114.25%
Supplies - EMS	614	3,500	(2,886)	17.54%	0	614	
Training and education	1,165	27,000	(25,835)	4.31%	500	665	133.00%
Uniforms - includes honor guard	1,980	18,000	(16,020)	11.00%	1,695	285	16.81%
PPE/Gear	470	8,000	(7,530)	5.88%	838	(368)	
Utilities	13,813	60,700	(46,887)	22.76%	13,544	269	1.98%
Vehicle maintenance	65	0	65		4,042	(3,977)	
<b>TOTAL EXPENDITURES</b>	<b>\$538,339</b>	<b>\$2,711,687</b>	<b>(\$2,173,348)</b>	<b>19.85%</b>	<b>\$325,256</b>	<b>\$213,083</b>	<b>65.51%</b>
<b>REVENUES OVER EXPENDITURES (EXPENDITURES OVER REVENUES)</b>	<b>\$1,835,022</b>	<b>\$359,313</b>	<b>\$1,475,709</b>	<b>510.70%</b>	<b>\$1,131,501</b>	<b>\$703,521</b>	<b>62.18%</b>
<b>USE OF DISTRICT RESERVES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>REVENUES OVER EXPENDITURES (EXPENDITURES OVER REVENUES)</b>	<b>\$1,835,022</b>	<b>\$359,313</b>	<b>\$1,475,709</b>		<b>\$1,131,501</b>	<b>\$703,521</b>	

WARRENTON FIRE PROTECTION DISTRICT  
MONTHLY FINANCIAL STATEMENT ANALYSIS

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	FEB 28, 2026 ACTUAL Y-T-D	FY 2026 BUDGET	OVER (UNDER) BUDGET	% OF BUDGET	FEB 28, 2026 ACTUAL Y-T-D	DIFFERENCES 2026 - 2025 \$	DIFFERENCES 2026 - 2025 % OVER (UNDER)
<u>GENERAL FUND</u>							
PAGE 4							
<u>REVENUES:</u>							
Income from Taxes							
Lincoln County	\$20,904	\$28,000	(\$7,096)	74.66%	\$12,279	\$8,625	70.24%
Warren County	2,335,360	2,800,000	(464,640)	83.41%	1,408,067	927,293	65.86%
TIF Income	11,305	6,000	5,305	188.42%	0	11,305	
Total income from taxes	\$2,367,569	\$2,834,000	(\$466,431)	83.54%	\$1,420,346	\$947,223	66.69%
Miscellaneous income							
Basement rental	\$300	\$0	\$300		\$0	\$300	
Donations	0	0	0		0	0	
Grants	0	86,000	(86,000)		8,992	(8,992)	-100.00%
Grants in lieu of taxes	0	0	0		0	0	
Interest income	640	6,000	(5,360)	10.67%	12,224	(11,584)	-94.76%
Other income	0	0	0		0	0	
Permit fees	3,394	100,000	(96,606)	3.39%	15,095	(11,701)	-77.52%
Sale of asset	360	40,000	(39,640)	0.90%	0	360	
Cost recovery	991	5,000	(4,009)	19.82%	0	991	
Miscellaneous income - other	107	0	107		100	7	7.00%
Uniform reimbursement	0	0	0		0	0	
Services	0	0	0		0	0	
Total miscellaneous income	\$5,792	\$237,000	(\$231,208)	2.44%	\$36,411	(\$30,619)	-84.09%
<b>TOTAL REVENUES</b>	<b>\$2,373,361</b>	<b>\$3,071,000</b>	<b>(\$697,639)</b>	<b>77.28%</b>	<b>\$1,456,757</b>	<b>\$916,604</b>	<b>62.92%</b>

WARRENTON FIRE PROTECTION DISTRICT  
MONTHLY FINANCIAL STATEMENT ANALYSIS

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	FEB 28, 2026 ACTUAL Y-T-D	FY 2026 BUDGET	OVER (UNDER) BUDGET	% OF BUDGET	FEB 28, 2025 ACTUAL Y-T-D	DIFFERENCES 2026 - 2025 \$	DIFFERENCES 2026 - 2025 % 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	
Operating expenses							
Audit of accounts	\$7,780	\$15,000	(\$7,220)	51.87%	\$9,600	(\$1,820)	-18.96%
Election costs	0	0	0		144	(144)	-100.00%
Legal services	1,333	12,000	(10,667)	11.11%	1,409	(76)	-5.39%
Operating expenses	3,000	30,000	(27,000)	10.00%	7,311	(4,311)	-58.97%
Credit card processing	(22)	350	(372)	-6.29%	12	(34)	-283.33%
Interest Payments on Tax Anticipation Loan	3,383	0	3,383		4,813	(1,430)	-29.71%
Total operating expenses	\$15,474	\$57,350	(\$41,876)	26.98%	\$23,289	(\$7,815)	-33.56%
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	
Total vehicle payments	\$10,000	\$10,000	\$0	100.00%	\$5,000	\$5,000	100.00%
Building payments - Station 2	\$0	\$0	\$0		\$10,900	(\$10,900)	
Office equipment/Admin							
Emergency reporting	\$0	\$15,000	(\$15,000)	0.00%	\$0	\$0	
Information technology	1,087	2,000	(913)	54.35%	874	213	24.37%
Office furniture	0	0	0		0	0	
Office supplies	80	1,000	(920)	8.00%	129	(49)	-37.98%
Photocopier support	599	3,000	(2,401)	19.97%	295	304	103.05%
Postage and mail support	78	400	(322)	19.50%	285	(207)	-72.65%
Satellite TV	0	4,000	(4,000)	0.00%	383	(383)	-100.00%
Web site	70	1,000	(930)	7.00%	35	35	100.00%
Internet access	647	5,000	(4,353)	12.94%	377	270	71.62%
IT support	2,034	24,000	(21,966)	8.48%	320	1,714	555.63%
ESO rover	0	0	0		0	0	
Office equipment/Admin	0	0	0		0	0	
Total office equipment/Admin	\$4,596	\$55,400	(\$50,805)	8.29%	\$2,696	\$1,897	70.31%
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	
Sarni's club	50	50	0	100.00%	50	0	
Professional dues & subscriptions	40	200	(160)	20.00%	0	40	
Total professional dues & subscriptions	\$1,340	\$3,117	(\$1,777)	42.98%	\$50	\$1,290	2580.00%

WARRENTON FIRE PROTECTION DISTRICT  
MONTHLY FINANCIAL STATEMENT ANALYSIS

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	FEB 28, 2026 ACTUAL Y-T-D	FY 2026 BUDGET	OVER (UNDER) BUDGET	% OF BUDGET	FEB 28, 2025 ACTUAL Y-T-D	DIFFERENCES 2026 - 2025 \$ OVER (UNDER)	DIFFERENCES 2026 - 2025 % OVER (UNDER)
<b>GENERAL FUND</b>							
<b>PAGE 6</b>							
<b>Utilities</b>							
Alarm monitoring	\$268	\$3,000	(\$2,732)	8.99%	\$250	\$18	7.20%
Station 1 - Electric	715	5,000	(4,285)	14.30%	479	236	49.27%
Station 1 - Gas	4,187	10,000	(5,813)	41.87%	4,307	(120)	-2.79%
Station 2 - Electric	1,751	10,000	(8,249)	17.51%	1,535	216	14.07%
Station 2 - Gas	2,949	10,000	(7,051)	29.49%	3,841	(892)	-23.22%
Station 3 - Electric	222	1,500	(1,278)	14.80%	181	41	22.65%
Station 3 - Gas	944	2,500	(1,556)	37.76%	0	944	
Storage building/franjar	99	1,000	(901)	9.90%	96	3	3.13%
Telephone	1,659	10,000	(8,341)	16.59%	1,836	(177)	-9.64%
Waste disposal	571	4,500	(3,929)	12.69%	512	59	11.52%
Station 1 - Water/Sewer	100	700	(600)	14.29%	97	3	3.09%
Station 2 - Water/Sewer	242	1,700	(1,458)	14.24%	304	(62)	-20.39%
Station 3 - Sewer	106	800	(694)	13.25%	106	0	0.00%
Total Utilities	\$13,813	\$60,700	(\$46,887)	22.76%	\$13,544	\$269	1.99%
<b>Buildings &amp; Grounds</b>							
Jenitorial supplies	\$194	\$3,000	(\$2,806)	6.47%	\$84	\$110	130.95%
Fire systems testing	258	4,000	(3,742)	6.45%	319	(61)	-19.12%
Station 1 - general maintenance	0	5,000	(5,000)	0.00%	491	(491)	-100.00%
Station 2 - general maintenance	658	5,000	(4,342)	13.16%	1,097	(439)	-40.02%
Station 3 - general maintenance	0	1,500	(1,500)	0.00%	0	0	
Storage building/hanger	0	500	(500)	0.00%	205	(205)	
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%	924	(924)	-100.00%
Buildings & grounds - other	0	0	0	0.00%	(28,359)	28,359	-100.00%
Station equipment	0	0	0		0	0	
Total Buildings & Grounds	\$1,110	\$38,000	(\$36,890)	2.92%	(\$25,049)	\$26,159	-104.43%
<b>Communications</b>							
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	908	2,000	(1,092)		0	283	
New purchase - pagers	0	0	0		0	0	
New purchase - other equipment	0	0	0		0	0	
FCC Licensing	0	0	0		0	0	
Total Communications	\$908	\$2,000	(\$1,092)		\$0	\$908	
<b>Education &amp; Training</b>							
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	1,165	20,000	(18,835)	5.83%	500	665	133.00%
Education & training - other	0	0	0		0	0	
Professional development - EVT training	0	2,000	(2,000)	0.00%	0	0	
IF-STA Manuals	0	0	0		0	0	
Travel expenses	0	0	0		0	0	
Total Education & Training	\$1,165	\$27,000	(\$25,835)	4.31%	\$500	\$665	133.00%

WARRENTON FIRE PROTECTION DISTRICT  
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<b>GENERAL FUND</b>							
<b>PAGE 7</b>							
Equipment & Maintenance							
Hand tools & shop Equip..	\$0	\$0	\$0		\$0	\$0	
Apparatus equipment - tech rescue equip	65	65	65		4,042	(3,977)	-98.39%
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	3,218	22,000	(18,782)	14.63%	2,908	310	10.56%
General maintenance - 1400	0	0	0		1,197	(1,197)	-100.00%
General maintenance - 1413	0	0	0		152	(152)	-100.00%
General maintenance - 1414	2,086	2,086	2,086		504	1,582	313.89%
General maintenance - 1418	0	0	0		0	0	
General maintenance - 1419	0	0	0		64	(64)	-100.00%
General maintenance - 1422	0	0	0		133	(133)	-100.00%
General maintenance - 1423	0	0	0		206	(206)	-100.00%
General maintenance - 1424	1,171	1,171	1,171		6,724	(5,553)	-82.58%
General maintenance - 1428	0	0	0		0	0	
General maintenance - 1433	0	0	0		173	(173)	-100.00%
General maintenance - 1434	0	0	0		90	(90)	-100.00%
General maintenance - 1449	0	0	0		187	(187)	-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	1,175	1,175	1,175		1,149	26	2.26%
Unit 1	0	0	0		0	0	
Small equipment	0	0	0		133	(133)	-100.00%
General maintenance - other	678	65,250	(64,572)	1.04%	815	(147)	-18.04%
Shop supplies	(52)	750	(802)	-6.93%	51	(103)	-201.96%
Equipment & maintenance - other	698	0	698		0	698	
Total Equipment & Maintenance	\$9,039	\$88,000	(\$78,961)	10.27%	\$17,628	(\$8,589)	-48.72%
<b>Fire Prevention</b>							
Fire marshal	\$0	\$0	\$0		\$0	\$0	
Fire marshal uniform	0	1,000	(1,000)	0.00%	0	1,000	100.00%
Office supplies	0	1,000	(1,000)	0.00%	225	(775)	-77.50%
Advertisement	0	500	(500)	0.00%	0	500	100.00%
Fire Code Organizations - NFPA code subscription	0	1,600	(1,600)	0.00%	0	1,600	100.00%
Fire Code Organizations - NFPA membership	225	350	(125)	64.29%	0	225	225.00%
Fire Code Organizations - ICC membership	0	175	(175)	0.00%	0	175	100.00%
Fire prevention - open house	0	0	0		0	0	
Fire prevention - printing/advertisements	0	0	0		0	0	
Fire prevention - fire prevention week	0	4,000	(4,000)	0.00%	0	4,000	100.00%
Total Fire Prevention	\$225	\$8,625	(\$8,400)	2.61%	\$225	\$0	0.00%
<b>Honor Guard</b>							
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
	FEB 28, 2026 ACTUAL Y-T-D	FY 2026 BUDGET	OVER (UNDER) BUDGET	% OF BUDGET	FEB 28, 2025 ACTUAL Y-T-D	DIFFERENCES 2026 - 2025 \$	DIFFERENCES 2026 - 2025 % OVER (UNDER)
GENERAL FUND PAGE 8							
Insurance							
Accident & Health	\$0	\$6,000	(\$6,000)	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	0.00%	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	\$155	\$1,000	(\$845)	15.50%	\$746	\$9	6.16%
Food at specials	0	0	0	0.00%	37	(37)	-100.00%
Membership incentive/LOSAP	0	5,500	(5,500)	0.00%	0	0	
Membership appreciation	24	12,000	(11,976)	0.20%	0	24	
Total memberships	\$179	\$18,500	(\$18,321)	0.97%	\$183	(\$4)	-2.19%
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	470	4,000	(3,530)	11.75%	470	0	
Protective equipment - structural helmets	0	3,000	(3,000)	0.00%	0	0	
Protective equipment - structural turnout coats	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	\$470	\$8,000	(\$7,530)	5.68%	\$838	(\$368)	-43.91%
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	1,980	14,000	(12,020)	14.14%	1,588	392	24.65%
Uncategorized expense	0	0	0		107	(107)	-100.00%
Uniforms volunteers	0	1,000	(1,000)	0.00%	0	0	
Total Uniforms	\$1,980	\$18,000	(\$16,020)	11.00%	\$1,695	\$285	16.81%
EMS Supplies	\$614	\$3,500	(\$2,886)	17.54%	\$0	\$614	
Safety - bottled water	\$176	\$600	(\$424)	29.33%	\$143	\$33	23.06%
Other committee groups - special events	\$0	\$0	\$0		\$0	\$0	
Reconciliation discrepancies	\$0	\$0	\$0		(\$1,378)	\$1,378	-100.00%

WARRENTON FIRE PROTECTION DISTRICT  
MONTHLY FINANCIAL STATEMENT ANALYSIS

	1	2	3	4	5	6	7
	FEB 28, 2026 ACTUAL Y-T-D	FY 2026 BUDGET	OVER (UNDER) BUDGET	% OF BUDGET	FEB 28, 2025 ACTUAL Y-T-D	DIFFERENCES 2025 - 2025 \$ OVER (UNDER)	FEB 28, 2026 DIFFERENCES 2026 - 2025 % OVER (UNDER)
<u>GENERAL FUND</u>							
<u>PAGE 9</u>							
Salaries							
Office Manager	\$11,232	\$60,000	(\$48,768)	18.72%	\$11,232	\$0	0.00%
Captains	\$53,910	\$270,000	(\$216,090)	19.97%	\$23,946	\$29,964	125.13%
Total Captains	\$53,910	\$270,000	(\$216,090)	19.97%	\$23,946	\$29,964	125.13%
District Board	\$1,700	\$8,600	(\$6,900)		\$0	\$1,700	
Firefighters	\$123,142	\$842,895	(\$719,753)	14.61%	\$108,721	\$14,421	13.26%
Total Firefighters	\$123,142	\$842,895	(\$719,753)	14.61%	\$108,721	\$14,421	13.26%
Fire Chief	\$0	\$0	\$0		\$0	\$0	
Overtime	\$54,126	\$70,000	(\$15,874)	77.32%	\$27,799	\$26,327	94.70%
Holiday Pay	3,300	9,200	(5,900)	35.87%	2,000	1,300	65.00%
Out of class	1,487	2,000	(\$513)	74.35%	192	1,295	674.48%
Apparatus maintenance	4,929	235,000	(230,071)	2.10%	2,076	2,853	137.43%
Physicals	0	10,000	(10,000)	0.00%	0	0	
Total salaries	\$253,826	\$1,497,695	(\$1,243,869)	16.95%	\$175,966	\$77,860	44.25%
Benefits							
Pension	\$93,693	\$276,000	(\$182,407)	33.91%	\$46,301	\$47,292	102.14%
Health Insurance reimbursement	0	0	0		2,258	(2,258)	-100.00%
Health Insurance	93,382	295,000	(201,618)	31.65%	24,299	69,083	284.30%
	\$186,975	\$571,000	(\$384,025)	32.75%	\$72,858	\$114,117	156.63%
Payroll taxes							
SUI	\$0	\$0	\$0		\$0	\$0	
Employer SS	19,400	80,000	(60,600)	24.25%	13,111	6,289	47.97%
FUTA	0	0	0		0	0	
Employer Medicare	0	0	0		0	0	
Payroll taxes other	0	0	0		0	0	
	\$19,400	\$80,000	(60,600)	24.25%	\$13,111	\$6,289	47.97%
Payroll expenses - other	\$0	\$0	\$0		\$0	\$0	
TOTAL PAYROLL RELATED EXPENSES	\$460,201	\$2,148,695	(\$1,688,494)	21.42%	\$261,935	\$198,266	75.69%

WARRENTON FIRE PROTECTION DISTRICT  
 MONTHLY FINANCIAL STATEMENT ANALYSIS

	1	2	3	4	5	6	7
	FEB 28, 2026 ACTUAL Y-T-D	FY 2026 BUDGET	OVER (UNDER) BUDGET	% OF BUDGET	FEB 28, 2025 ACTUAL Y-T-D	DIFFERENCES 2026 - 2025 \$ OVER (UNDER)	DIFFERENCES 2026 - 2025 % OVER (UNDER)
<u>CAPITAL PROJECTS FUND</u>							
PAGE 10							
<b>REVENUES</b>							
Bond Proceeds	\$0		\$0		\$0	\$0	
Interest	57,606		57,606	✓	0	57,606	✓
<b>TOTAL REVENUES</b>	\$57,606		\$57,606		\$0	\$57,606	✓
<b>EXPENDITURES</b>							
Lease Payoff	\$0		\$0		\$0	\$0	
Capital Purchases - Buildings, Apparatus, Equipment	48,163		48,163	✓	0	48,163	✓
Professional Fees	0		0		0	0	
	\$48,163		\$48,163	✓	\$0	\$48,163	✓
<b>REVENUES OVER EXPENDITURES (EXPENDITURES OVER REVENUES)</b>	\$9,443		\$9,443	✓	\$0	\$9,443	✓

WARRENTON FIRE PROTECTION DISTRICT  
MONTHLY FINANCIAL STATEMENT ANALYSIS

	1	2	FEB 28, 2026	4
	CASH BALANCES	CASH BALANCES	CASH BALANCES	CASH BALANCES
	FEB 28, 2026	FEB 28, 2025	2026 - 2025 \$	2026 - 2025 %
	ACTUAL Y-T-D	ACTUAL Y-T-D	OVER (UNDER)	OVER (UNDER)
<u>GENERAL FUND</u>				
PAGE 11				
<b>CASH BALANCES:</b>				
FCSB - Payroll account	\$11,200.70	\$5,997.83	\$5,202.87	86.75%
FCSB - Money market account, includes \$250,000 Tax Anticipation Loan	1,843,931.67	1,018,830.96	825,100.71	80.99%
FCSB - Capital expenditures	3,937.25	3,935.28	1.97	0.05%
FCSB - Operating account	16,413.65	3,313.12	13,100.53	395.41%
UMB - 2016 Reserve account	451.10	152,479.35	(152,028.25)	-99.70%
<b>TOTAL CASH BALANCES</b>	<b>\$1,875,934.37</b>	<b>\$1,184,556.54</b>	<b>\$691,377.83</b>	<b>58.37%</b>
<b>LESS: REMIANING 2026 BUDGET EXPENSES</b>	<b>(\$2,173,348)</b>	<b>(\$1,432,390)</b>	<b>(\$740,958.00)</b>	
	\$0	\$0		
<b>ESTIMATED RESERVE at DECEMBER 31, 2026</b>	<b>(\$297,413.63)</b>	<b>(\$247,833.46)</b>	<b>(\$49,580.17)</b>	<b>20.01%</b>
<b>ESTIMATED RESERVE - % of EXPENSES</b>	<b>-10.97%</b>	<b>-9.14%</b>	<b>-1.83%</b>	<b>20.01%</b>
<b>RESERVE MONTHS</b>	<b>(1.32)</b>	<b>(1.10)</b>	<b>(0.22)</b>	<b>20.01%</b>
<b>RESERVE DAYS</b>	<b>(40.80)</b>	<b>(34.00)</b>	<b>-6.80</b>	<b>20.01%</b>

Warrenton FPD - General Fund  
Statement of Assets, Liabilities and Fund Balance - Modified Cash Basis  
February 28, 2026

ASSETS

Current Assets		
FCSB (2586)-Payroll Account	\$	11,200.70
FCSB (2594)-Operating Account		16,413.65
FCSB (8505)-Money Market		1,843,931.67
FCSB (8661)-Capital Expendit.		3,937.25
UMB - 2016 Reserve Account		451.10
		<hr/>
Total Current Assets		1,875,934.37
Property and Equipment		
		<hr/>
Total Property and Equipment		0.00
Other Assets		
		<hr/>
Total Other Assets		0.00
		<hr/>
Total Assets	\$	<u>1,875,934.37</u>

LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE

Current Liabilities		
Payroll Withholdings	\$	9,322.33
		<hr/>
Total Current Liabilities		9,322.33
Deferred Inflows of Resources		
		<hr/>
Total Deferred Inflows of Resources		0.00
		<hr/>
Total Liabilities		9,322.33
Fund Balance		
Fund Balance - Unreserved	30,139.07	
Fund Balance - Restricted, DS	451.10	
Excess Revenue over (under) Ex	1,836,021.87	
		<hr/>
Total Fund Balance		1,866,612.04
		<hr/>
Total Liab., Def. Inflows & Fund Balance	\$	<u>1,875,934.37</u>

Warrenton FPD - General Fund  
Statement of Revenues and Expenditures - Modified Cash Basis  
For the Two Months Ending February 28, 2026

	Current Month		Year to Date	
<b>Revenues</b>				
Tax Collection Revenue	\$ 40,612.03	93.23	\$ 2,367,569.01	99.76
Interest Income	369.94	0.85	640.19	0.03
Miscellaneous Revenue	652.75	1.50	1,758.55	0.07
Permit Fees	1,927.19	4.42	3,393.63	0.14
<b>Total Revenues</b>	<u>43,561.91</u>	<u>100.00</u>	<u>2,373,361.38</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>43,561.91</u>	<u>100.00</u>	<u>2,373,361.38</u>	<u>100.00</u>
<b>Expenditures</b>				
Salaries	78,805.56	180.90	194,771.32	8.21
Salaries - OT	35,413.80	81.30	59,056.11	2.49
Interest Expense	0.00	0.00	3,383.18	0.14
Payroll Taxes	8,730.09	20.04	19,399.67	0.82
Information Technology	512.76	1.18	1,086.99	0.05
Office Supplies	79.58	0.18	79.58	0.00
Photocopier Support	230.76	0.53	599.40	0.03
Postage & Mail Support	0.00	0.00	78.00	0.00
Web Site	34.95	0.08	69.90	0.00
Internet Access	323.54	0.74	647.08	0.03
IT Support	1,011.99	2.32	2,033.97	0.09
Communication Expenses	908.44	2.09	908.44	0.04
Vehicle Payments	0.00	0.00	10,000.00	0.42
Retirement Plan - Pension	30,783.96	70.67	93,593.36	3.94
Gasoline and Oil	1,413.48	3.24	3,217.77	0.14
Background Checks/MVR	78.76	0.18	155.42	0.01
Membership Appreciation	23.69	0.05	23.69	0.00
Insurance - General	0.00	0.00	17,050.25	0.72
Insurance - Employee	2,388.12	5.48	93,382.35	3.93
Operating Expenses	2,594.00	5.95	12,641.90	0.53
Credit Card Processing	(1.80)	0.00	(21.61)	0.00
Building Maintenance	514.00	1.18	1,110.14	0.05
Equipment & Vehicle Maintenance	3,555.30	8.16	5,821.44	0.25
Fire Prevention and Education	0.00	0.00	225.00	0.01
Training and Education	1,165.00	2.67	1,165.00	0.05
Uniforms	1,454.81	3.34	2,450.00	0.10
Supplies - EMS	613.70	1.41	613.70	0.03
Supplies - Support Facility	281.41	0.65	369.30	0.02
Alarm Monitoring	173.43	0.40	267.69	0.01
Gas/Electric	8,090.43	18.57	10,383.40	0.44
Storage Building/Hangar	49.61	0.11	99.40	0.00
Telephone	829.33	1.90	1,658.87	0.07
Waste Disposal	285.43	0.66	570.86	0.02
Water/Sewer	211.30	0.49	447.94	0.02
<b>Total Expenditures</b>	<u>180,555.43</u>	<u>414.48</u>	<u>537,339.51</u>	<u>22.64</u>
<b>Excess of Revenue over (under) Expend</b>	<u>\$ (136,993.52)</u>	<u>(314.48)</u>	<u>\$ 1,836,021.87</u>	<u>77.36</u>

Warrenton FPD - General Fund  
Statement of Revenues and Expenditures - Modified Cash Basis  
For the Two Months Ending February 28, 2026

	Current Month		Year to Date	
<b>Revenues</b>				
Lincoln County Tax Revenue	\$ 4,347.26	9.98	\$ 2,303,442.87	97.05
Warren County Tax Revenue	36,264.77	83.25	52,821.02	2.23
TIF Tax Revenue	0.00	0.00	11,305.12	0.48
FSCB (8505)-Money Market	369.79	0.85	638.63	0.03
FSCB (8661)-Cap Expend. Int.	0.15	0.00	0.32	0.00
UMB - 2016 Net Gain/Loss	0.00	0.00	1.24	0.00
Report Fee	0.00	0.00	15.00	0.00
Cost Recovery	0.00	0.00	990.80	0.04
Credit Card Rebate	92.75	0.21	92.75	0.00
Sale of Assets	360.00	0.83	360.00	0.02
Basement Rental	200.00	0.46	300.00	0.01
Permit Fees - Deposits	987.63	2.27	1,187.63	0.05
Permit Fees - CC	939.56	2.16	2,206.00	0.09
<b>Total Revenues</b>	<b>43,561.91</b>	<b>100.00</b>	<b>2,373,361.38</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>43,561.91</b>	<b>100.00</b>	<b>2,373,361.38</b>	<b>100.00</b>
<b>Expenditures</b>				
Salaries - Fire Fighter	36,864.01	84.62	90,834.55	3.83
Salaries - Office Manager	4,616.00	10.60	11,232.00	0.47
Salaries - Captain	21,564.00	49.50	53,910.00	2.27
Salaries - Fire Chief	9,230.76	21.19	22,332.14	0.94
Salaries - Fire Marshal	4,230.80	9.71	9,975.60	0.42
Salaries - Holiday Pay	600.00	1.38	3,300.00	0.14
Salaries - Out of Class	0.00	0.00	1,487.04	0.06
Salaries - District Board	1,699.99	3.90	1,699.99	0.07
Salaries - Addtl Overtime	33,276.72	76.39	54,126.25	2.28
Salaries - Appt Mnt Overtime	2,137.08	4.91	4,929.86	0.21
Interest Expense	0.00	0.00	3,383.18	0.14
Social Security - Employer	7,075.35	16.24	15,722.60	0.66
Medicare - Employer	1,654.74	3.80	3,677.07	0.15
NWO IT Services	225.02	0.52	450.04	0.02
First State Community Bank CC	287.74	0.66	636.95	0.03
ODP Business Solutions	79.58	0.18	79.58	0.00
Great America Financial	230.76	0.53	599.40	0.03
USPS	0.00	0.00	78.00	0.00
First State Community Bank CC	34.95	0.08	69.90	0.00
Gateway Fiber	323.54	0.74	647.08	0.03
First State Community Bank CC	11.99	0.03	33.97	0.00
Summit Digital Solutions	1,000.00	2.30	2,000.00	0.08
First State Community Bank CC	908.44	2.09	908.44	0.04
Lake St. Louis Fire Protection	0.00	0.00	10,000.00	0.42
MO LAGERS - Fire	30,783.96	70.67	93,593.36	3.94
WEX	1,413.48	3.24	3,135.36	0.13
First State Community Bank CC	0.00	0.00	82.41	0.00
SAMBA Holdings, Inc.	78.76	0.18	155.42	0.01
First State Community Bank CC	23.69	0.05	23.69	0.00
Missouri Employers Mutual	0.00	0.00	17,050.25	0.72
Healthcare (Pre-Tax)	(142.04)	(0.33)	(324.57)	(0.01)
ASI	50.00	0.11	1,016.59	0.04
PFEM IAFF 2665	0.00	0.00	16,064.05	0.68
Assured Partners	2,480.16	5.69	76,626.28	3.23

See Accountant's Compilation Report - Modified Cash Basis

Warrenton FPD - General Fund  
Statement of Revenues and Expenditures - Modified Cash Basis  
For the Two Months Ending February 28, 2026

	Current Month		Year to Date	
Rognan & Associates	1,500.00	3.44	3,000.00	0.13
Warren County Record	0.00	0.00	40.00	0.00
QuickBooks Payroll Service	44.00	0.10	88.00	0.00
First State Community Bank CC	0.00	0.00	6,880.90	0.29
Hammond and Shinnors	1,000.00	2.30	1,333.00	0.06
Sam's Club	50.00	0.11	50.00	0.00
St. Charles County Emergency S	0.00	0.00	1,250.00	0.05
Credit Card Processing Fees	(1.80)	0.00	(21.61)	0.00
Fire Safety Inc	0.00	0.00	258.00	0.01
First State Community Bank CC	0.00	0.00	78.14	0.00
B&B-HVAC	514.00	1.18	774.00	0.03
Cummins Sales and Service	697.39	1.60	697.39	0.03
Leo M Ellebracht Company	175.00	0.40	1,175.00	0.05
Truck Centers	257.53	0.59	257.53	0.01
Double J Auto Parts	0.00	0.00	217.23	0.01
First State Community Bank CC	1,865.97	4.28	2,144.63	0.09
Sentinel Emergency Solutions	559.41	1.28	1,231.42	0.05
O'Reilly Auto Parts	0.00	0.00	98.24	0.00
NFPA	0.00	0.00	225.00	0.01
University of Missouri-Columbi	270.00	0.62	270.00	0.01
First State Community Bank CC	100.00	0.23	100.00	0.00
Trident Rescue LLC	795.00	1.82	795.00	0.03
Galls, LLC	228.39	0.52	868.00	0.04
STL Shirt Co., LLC	378.50	0.87	553.50	0.02
Leo M Ellebracht Company	470.00	1.08	470.00	0.02
Uniform Reimbursement	377.92	0.87	558.50	0.02
Bound Tree Medical	613.70	1.41	613.70	0.03
Royal Papers	193.52	0.44	193.52	0.01
Primo Brands	87.89	0.20	175.78	0.01
Interface Security Systems	173.43	0.40	267.69	0.01
Ameren Missouri	343.75	0.79	714.97	0.03
MFA Oil & Propane	3,802.33	8.73	3,802.33	0.16
Ameren Missouri	887.64	2.04	1,750.92	0.07
MFA Oil & Propane	2,949.45	6.77	2,949.45	0.12
Cuivre River Electric	107.26	0.25	222.23	0.01
MFA Oil & Propane	0.00	0.00	943.50	0.04
Ameren Missouri	49.61	0.11	99.40	0.00
Brightspeed	160.28	0.37	320.72	0.01
First Net	295.92	0.68	591.84	0.02
First State Community Bank CC	273.13	0.63	546.31	0.02
Gateway Fiber	100.00	0.23	200.00	0.01
Grace Hauling, Inc.	285.43	0.66	570.86	0.02
City of Warrenton	46.47	0.11	100.38	0.00
City of Warrenton	111.83	0.26	241.56	0.01
Montgomery County Water Distri	53.00	0.12	106.00	0.00
<b>Total Expenditures</b>	<b>180,555.43</b>	<b>414.48</b>	<b>537,339.51</b>	<b>22.64</b>
<b>Excess Revenue over (under) Expend</b>	<b>\$ (136,993.52)</b>	<b>(314.48)</b>	<b>\$ 1,836,021.87</b>	<b>77.36</b>

Warrenton FPD - General Fund  
Statement of Revenues and Expenditures - Modified Cash Basis  
For the Two Months Ending February 28, 2026

	Current Month Curent Year	Current Month Previous Year	Year to Date Current Year	Year to Date Previous Year
<b>Revenues</b>				
Tax Collection Revenue	\$ 40,612.03	\$ 159,661.29	\$ 2,367,569.01	\$ 1,420,346.19
Interest Income	369.94	11,627.52	640.19	12,223.87
Miscellaneous Revenue	652.75	0.00	1,758.55	100.00
Permit Fees	1,927.19	2,705.60	3,393.63	15,094.72
Grants	0.00	8,992.27	0.00	8,992.27
<b>Total Revenues</b>	<b>43,561.91</b>	<b>182,986.68</b>	<b>2,373,361.38</b>	<b>1,456,757.05</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>43,561.91</b>	<b>182,986.68</b>	<b>2,373,361.38</b>	<b>1,456,757.05</b>
<b>Expenditures</b>				
Salaries	78,805.56	56,814.98	194,771.32	146,091.01
Salaries - OT	35,413.80	13,379.71	59,056.11	29,875.07
Election Expenses	0.00	114.13	0.00	144.13
Interest Expense	0.00	4,812.51	3,383.18	4,812.51
Payroll Taxes	8,730.09	5,229.57	19,399.67	13,110.57
Information Technology	512.76	458.76	1,086.99	874.02
Office Supplies	79.58	51.09	79.58	128.93
Photocopier Support	230.76	204.68	599.40	295.46
Postage & Mail Support	0.00	249.81	78.00	284.76
Web Site	34.95	34.95	69.90	34.95
Internet Access	323.54	333.28	647.08	666.24
IT Support	1,011.99	94.93	2,033.97	319.87
Communication Expenses	908.44	282.60	908.44	282.60
Vehicle Payments	0.00	0.00	10,000.00	5,000.00
Building Payments	0.00	10,899.95	0.00	10,899.95
Retirement Plan - Pension	30,783.96	27,449.86	93,593.36	46,300.61
Gasoline and Oil	1,413.48	1,370.01	3,217.77	2,907.62
Background Checks/MVR	78.76	60.42	155.42	145.84
Membership Appreciation	23.69	0.00	23.69	0.00
Insurance - General	0.00	0.00	17,050.25	13,054.75
Insurance - Employee	2,388.12	13,462.47	93,382.35	26,556.65
Audit of Accounts	0.00	9,100.00	0.00	9,100.00
Operating Expenses	2,594.00	2,547.50	12,641.90	3,593.81
Credit Card Processing	(1.80)	13.35	(21.61)	11.92
Building Maintenance	514.00	(20,700.59)	1,110.14	(19,981.12)
Equipment&Vehicle Maintenance	3,555.30	2,135.02	5,821.44	10,678.00
Fire Prevention and Education	0.00	0.00	225.00	225.00
Training and Education	1,165.00	0.00	1,165.00	500.00
Uniforms	1,454.81	1,039.77	2,450.00	2,533.18
Supplies - EMS	613.70	0.00	613.70	0.00
Supplies - Support Facility	281.41	187.90	369.30	329.06
Alarm Monitoring	173.43	173.43	267.69	267.69
Gas/Electric	8,090.43	6,411.24	10,383.40	13,229.09
Storage Building/Hangar	49.61	49.63	99.40	96.29
Telephone	829.33	917.95	1,658.87	1,835.68
Waste Disposal	285.43	266.76	570.86	532.90
Water/Sewer	211.30	278.87	447.94	519.42
<b>Total Expenditures</b>	<b>180,555.43</b>	<b>137,724.54</b>	<b>537,339.51</b>	<b>325,256.46</b>
<b>Excess of Revenue over (under) Expend</b>	<b>\$ (136,993.52)</b>	<b>\$ 45,262.14</b>	<b>\$ 1,836,021.87</b>	<b>\$ 1,131,500.59</b>

See Accountant's Compilation Report - Modified Cash Basis

Warrenton FPD - General Fund  
Statement of Revenues and Expenditures - Modified Cash Basis  
For the Two Months Ending February 28, 2026

<u>Current Month</u> <u>Curent Year</u>	<u>Current Month</u> <u>Previous Year</u>	<u>Year to Date</u> <u>Current Year</u>	<u>Year to Date</u> <u>Previous Year</u>
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Warrenton FPD - General Fund  
Statement of Revenues and Expenditures - Modified Cash Basis  
For the Two Months Ending February 28, 2026

	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	\$ 4,347.26	\$ 1,276.53	\$ 2,303,442.87	\$ 12,279.37
Warren County Tax Revenue	36,264.77	158,384.76	52,821.02	1,408,066.82
TIF Tax Revenue	0.00	0.00	11,305.12	0.00
FSCB (8505)-Money Market	369.79	240.13	638.63	331.30
FSCB (8661)-Cap Expend. Int.	0.15	0.15	0.32	0.31
UMB - 2016 Net Gain/Loss	0.00	478.92	1.24	975.39
UMB - CD Net Gain/Loss	0.00	10,908.32	0.00	10,916.87
Report Fee	0.00	0.00	15.00	0.00
Cost Recovery	0.00	0.00	990.80	0.00
Credit Card Rebate	92.75	0.00	92.75	0.00
Sale of Assets	360.00	0.00	360.00	0.00
Basement Rental	200.00	0.00	300.00	100.00
Permit Fees - Deposits	987.63	2,405.60	1,187.63	14,136.27
Permit Fees - CC	939.56	300.00	2,206.00	958.45
Grant in Lieu of Taxes	0.00	8,992.27	0.00	8,992.27
<b>Total Revenues</b>	<b>43,561.91</b>	<b>182,986.68</b>	<b>2,373,361.38</b>	<b>1,456,757.05</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>43,561.91</b>	<b>182,986.68</b>	<b>2,373,361.38</b>	<b>1,456,757.05</b>
<b>Expenditures</b>				
Salaries - Fire Fighter	36,864.01	24,699.38	90,834.55	65,200.51
Salaries - Office Manager	4,616.00	3,780.80	11,232.00	9,452.00
Salaries - Captain	21,564.00	17,254.88	53,910.00	43,137.20
Salaries - Fire Chief	9,230.76	7,329.40	22,332.14	18,323.50
Salaries - Fire Marshal	4,230.80	2,887.52	9,975.60	7,218.80
Salaries - Holiday Pay	600.00	800.00	3,300.00	2,600.00
Salaries - Out of Class	0.00	63.00	1,487.04	159.00
Salaries - District Board	1,699.99	0.00	1,699.99	0.00
Salaries - Addtnl Overtime	33,276.72	12,289.60	54,126.25	26,811.48
Salaries - Appt Mnt Overtime	2,137.08	1,090.11	4,929.86	3,063.59
Warren County Record	0.00	114.13	0.00	144.13
Interest Expense	0.00	4,812.51	3,383.18	4,812.51
Social Security - Employer	7,075.35	4,238.35	15,722.60	10,625.57
Medicare - Employer	1,654.74	991.22	3,677.07	2,485.00
NWO IT Services	225.02	225.02	450.04	450.04
First State Community Bank CC	287.74	233.74	636.95	423.98
First State Community Bank CC	0.00	(49.87)	0.00	27.97
ODP Business Solutions	79.58	100.96	79.58	100.96
Great America Financial	230.76	204.68	599.40	295.46
First State Community Bank CC	0.00	75.04	0.00	109.99
USPS	0.00	0.00	78.00	0.00
Goin' Postal	0.00	174.77	0.00	174.77
First State Community Bank CC	34.95	34.95	69.90	34.95
Gateway Fiber	323.54	333.28	647.08	666.24
First State Community Bank CC	11.99	94.93	33.97	319.87
Summit Digital Solutions	1,000.00	0.00	2,000.00	0.00
A&W Communications	0.00	282.60	0.00	282.60
First State Community Bank CC	908.44	0.00	908.44	0.00
Lake St. Louis Fire Protection	0.00	0.00	10,000.00	5,000.00
UMB Bank, N.A.	0.00	10,899.95	0.00	10,899.95

See Accountant's Compilation Report - Modified Cash Basis

Warrenton FPD - General Fund  
Statement of Revenues and Expenditures - Modified Cash Basis  
For the Two Months Ending February 28, 2026

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
MO LAGERS - Fire	30,783.96	27,449.86	93,593.36	46,300.61
WEX	1,413.48	1,370.01	3,135.36	2,907.62
First State Community Bank CC	0.00	0.00	82.41	0.00
SAMBA Holdings, Inc.	78.76	60.42	155.42	145.84
First State Community Bank CC	23.69	0.00	23.69	0.00
Missouri Employers Mutual	0.00	0.00	17,050.25	13,054.75
Healthcare (Pre-Tax)	(142.04)	(1,834.46)	(324.57)	(4,586.15)
ASI	50.00	435.12	1,016.59	1,681.98
PFEM IAFF 2665	0.00	13,285.86	16,064.05	26,308.92
HealthComp	0.00	1,575.95	0.00	3,151.90
Assured Partners	2,480.16	0.00	76,626.28	0.00
Spinner & Company, P.C.	0.00	9,100.00	0.00	9,100.00
Rognan & Associates	1,500.00	1,000.00	3,000.00	2,000.00
Warren County Record	0.00	0.00	40.00	0.00
QuickBooks Payroll Service	44.00	44.00	88.00	88.00
First State Community Bank CC	0.00	0.00	6,880.90	2.31
Hammond and Shinnors	1,000.00	203.50	1,333.00	203.50
Sam's Club	50.00	50.00	50.00	50.00
SCCESA	0.00	1,250.00	0.00	1,250.00
St. Charles County Emergency S	0.00	0.00	1,250.00	0.00
Credit Card Processing Fees	(1.80)	13.35	(21.61)	11.92
Fire Safety Inc	0.00	0.00	258.00	0.00
First State Community Bank CC	0.00	260.36	78.14	336.58
LaRue Pest Control	0.00	0.00	0.00	190.00
Chic Lumber & Hardware	0.00	34.46	0.00	34.46
Oakley Pro Products	0.00	0.00	0.00	453.25
Freedom Restoration	0.00	31,000.00	0.00	31,000.00
B&B-HVAC	514.00	0.00	774.00	0.00
Building Maintenance Reimburse	0.00	(51,995.41)	0.00	(51,995.41)
Cummins Sales and Service	697.39	0.00	697.39	4,678.43
Leo M Ellebracht Company	175.00	0.00	1,175.00	0.00
Skyline Diesel Repair & Towing	0.00	0.00	0.00	875.00
Truck Centers	257.53	0.00	257.53	0.00
Warrenton Tire & Muffler Cente	0.00	30.00	0.00	843.56
Double J Auto Parts	0.00	0.00	217.23	704.25
NAPA Auto & Truck	0.00	213.40	0.00	213.40
First State Community Bank CC	1,865.97	1,877.30	2,144.63	1,919.15
Sentinel Emergency Solutions	559.41	0.00	1,231.42	254.27
Jeff Dunn	0.00	0.00	0.00	1,154.42
Chic Lumber & Hardware	0.00	0.00	0.00	21.20
O'Reilly Auto Parts	0.00	14.32	98.24	14.32
NFPA	0.00	0.00	225.00	225.00
University of Missouri-Columbi	270.00	0.00	270.00	0.00
First State Community Bank CC	100.00	0.00	100.00	0.00
Pike Lincoln Tech	0.00	0.00	0.00	500.00
Trident Rescue LLC	795.00	0.00	795.00	0.00
First State Community Bank CC	0.00	0.00	0.00	443.42
Leon Uniform	0.00	288.99	0.00	630.98
Galls, LLC	228.39	357.99	868.00	357.99
STL Shirt Co., LLC	378.50	0.00	553.50	708.00
Leo M Ellebracht Company	470.00	0.00	470.00	0.00
Bound Tree Medical	0.00	392.79	0.00	392.79
Uniform Reimbursement	377.92	0.00	558.50	0.00
Bound Tree Medical	613.70	0.00	613.70	0.00
Walmart Community BRC	0.00	0.00	0.00	21.44
First State Community Bank CC	0.00	0.00	0.00	39.99
Absopure Water	0.00	101.95	0.00	124.45
Royal Papers	193.52	0.00	193.52	0.00

See Accountant's Compilation Report - Modified Cash Basis

Warrenton FPD - General Fund  
Statement of Revenues and Expenditures - Modified Cash Basis  
For the Two Months Ending February 28, 2026

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
Double J Auto Parts	0.00	0.00	0.00	57.23
Fastenal	0.00	85.95	0.00	85.95
Primo Brands	87.89	0.00	175.78	0.00
Interface Security Systems	173.43	173.43	267.69	267.69
Ameren Missouri	343.75	261.86	714.97	479.97
MFA Oil & Propane	3,802.33	2,723.10	3,802.33	6,415.24
Ameren Missouri	887.64	746.44	1,750.92	1,495.20
MFA Oil & Propane	2,949.45	0.00	2,949.45	1,971.72
Cuivre River Electric	107.26	2,679.84	222.23	2,866.96
MFA Oil & Propane	0.00	0.00	943.50	0.00
Ameren Missouri	49.61	49.63	99.40	96.29
Brightspeed	160.28	145.46	320.72	290.71
First Net	295.92	399.30	591.84	798.60
First State Community Bank CC	273.13	273.19	546.31	546.37
Gateway Fiber	100.00	100.00	200.00	200.00
Grace Hauling, Inc.	285.43	266.76	570.86	532.90
City of Warrenton	46.47	51.26	100.38	99.54
City of Warrenton	111.83	174.61	241.56	313.88
Montgomery County Water Distri	53.00	53.00	106.00	106.00
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Total Expenditures	180,555.43	137,724.54	537,339.51	325,256.46
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Excess Revenue over (under) Expend	\$ (136,993.52)	\$ 45,262.14	\$ 1,836,021.87	\$ 1,131,500.59
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Warrenton FPD - General Fund  
Statement of Revenues and Expenditures - Modified Cash Basis  
For the Two Months Ending February 28, 2026

	Current Month		Year to Date	
<b>Revenues</b>				
Tax Collection Revenue	\$ 40,612.03	93.23	\$ 2,367,569.01	99.76
Interest Income	369.94	0.85	640.19	0.03
Miscellaneous Revenue	652.75	1.50	1,758.55	0.07
Permit Fees	1,927.19	4.42	3,393.63	0.14
<b>Total Revenues</b>	<b>43,561.91</b>	<b>100.00</b>	<b>2,373,361.38</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>43,561.91</b>	<b>100.00</b>	<b>2,373,361.38</b>	<b>100.00</b>
<b>Expenditures</b>				
Salaries - Fire Fighter	36,864.01	84.62	90,834.55	3.83
Salaries - Office Manager	4,616.00	10.60	11,232.00	0.47
Salaries - Captain	21,564.00	49.50	53,910.00	2.27
Salaries - Fire Chief	9,230.76	21.19	22,332.14	0.94
Salaries - Fire Marshal	4,230.80	9.71	9,975.60	0.42
Salaries - Holiday Pay	600.00	1.38	3,300.00	0.14
Salaries - Out of Class	0.00	0.00	1,487.04	0.06
Salaries - District Board	1,699.99	3.90	1,699.99	0.07
<b>Total - Salaries</b>	<b>78,805.56</b>	<b>180.90</b>	<b>194,771.32</b>	<b>8.21</b>
Salaries - Addtl Overtime	33,276.72	76.39	54,126.25	2.28
Salaries - Appt Mnt Overtime	2,137.08	4.91	4,929.86	0.21
<b>Total - Salaries - OT</b>	<b>35,413.80</b>	<b>81.30</b>	<b>59,056.11</b>	<b>2.49</b>
<b>Total - Election Expenses</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
Interest Expense	0.00	0.00	3,383.18	0.14
<b>Total - Interest Expense</b>	<b>0.00</b>	<b>0.00</b>	<b>3,383.18</b>	<b>0.14</b>
Social Security - Employer	7,075.35	16.24	15,722.60	0.66
Medicare - Employer	1,654.74	3.80	3,677.07	0.15
<b>Total - Payroll Taxes</b>	<b>8,730.09</b>	<b>20.04</b>	<b>19,399.67</b>	<b>0.82</b>
NWO IT Services	225.02	0.52	450.04	0.02
First State Community Bank CC	287.74	0.66	636.95	0.03
<b>Total - Information Technology</b>	<b>512.76</b>	<b>1.18</b>	<b>1,086.99</b>	<b>0.05</b>
ODP Business Solutions	79.58	0.18	79.58	0.00
<b>Total - Office Supplies</b>	<b>79.58</b>	<b>0.18</b>	<b>79.58</b>	<b>0.00</b>
Great America Financial	230.76	0.53	599.40	0.03
<b>Total - Photocopier Support</b>	<b>230.76</b>	<b>0.53</b>	<b>599.40</b>	<b>0.03</b>
USPS	0.00	0.00	78.00	0.00
<b>Total - Postage &amp; Mail Support</b>	<b>0.00</b>	<b>0.00</b>	<b>78.00</b>	<b>0.00</b>
<b>Total - Sattelite TV</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
First State Community Bank CC	34.95	0.08	69.90	0.00
<b>Total - Web Site</b>	<b>34.95</b>	<b>0.08</b>	<b>69.90</b>	<b>0.00</b>
Gateway Fiber	323.54	0.74	647.08	0.03
<b>Total - Internet Access</b>	<b>323.54</b>	<b>0.74</b>	<b>647.08</b>	<b>0.03</b>

See Accountant's Compilation Report - Modified Cash Basis

Warrenton FPD - General Fund  
Statement of Revenues and Expenditures - Modified Cash Basis  
For the Two Months Ending February 28, 2026

	Current Month		Year to Date	
First State Community Bank CC	11.99	0.03	33.97	0.00
Summit Digital Solutions	1,000.00	2.30	2,000.00	0.08
Total - IT Support	1,011.99	2.32	2,033.97	0.09
First State Community Bank CC	908.44	2.09	908.44	0.04
Total - Communication Expenses	908.44	2.09	908.44	0.04
Lake St. Louis Fire Protection	0.00	0.00	10,000.00	0.42
Total - Vehicle Payments	0.00	0.00	10,000.00	0.42
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	30,783.96	70.67	93,593.36	3.94
Total - Retirement Plan - Pension	30,783.96	70.67	93,593.36	3.94
WEX	1,413.48	3.24	3,135.36	0.13
First State Community Bank CC	0.00	0.00	82.41	0.00
Total - Gasoline and Oil	1,413.48	3.24	3,217.77	0.14
Total - Equipment Purchases	0.00	0.00	0.00	0.00
SAMBA Holdings, Inc.	78.76	0.18	155.42	0.01
Total - Background Checks/MVR	78.76	0.18	155.42	0.01
Total - Food at Incidents	0.00	0.00	0.00	0.00
First State Community Bank CC	23.69	0.05	23.69	0.00
Total - Membership Appreciation	23.69	0.05	23.69	0.00
Total - Advertising & Public Relations	0.00	0.00	0.00	0.00
Missouri Employers Mutual	0.00	0.00	17,050.25	0.72
Total - Insurance - General	0.00	0.00	17,050.25	0.72
Healthcare (Pre-Tax)	(142.04)	(0.33)	(324.57)	(0.01)
ASI	50.00	0.11	1,016.59	0.04
PFEM IAFF 2665	0.00	0.00	16,064.05	0.68
Assured Partners	2,480.16	5.69	76,626.28	3.23
Total - Insurance - Employee	2,388.12	5.48	93,382.35	3.93
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	3.44	3,000.00	0.13
Warren County Record	0.00	0.00	40.00	0.00
QuickBooks Payroll Service	44.00	0.10	88.00	0.00
First State Community Bank CC	0.00	0.00	6,880.90	0.29
Hammond and Shinnors	1,000.00	2.30	1,333.00	0.06
Sam's Club	50.00	0.11	50.00	0.00
St. Charles County Emergency S	0.00	0.00	1,250.00	0.05
Total - Operating Expenses	2,594.00	5.95	12,641.90	0.53
Credit Card Processing Fees	(1.80)	0.00	(21.61)	0.00
Total - Credit Card Processing	(1.80)	0.00	(21.61)	0.00

See Accountant's Compilation Report - Modified Cash Basis

Warrenton FPD - General Fund  
Statement of Revenues and Expenditures - Modified Cash Basis  
For the Two Months Ending February 28, 2026

	Current Month		Year to Date	
Fire Safety Inc	0.00	0.00	258.00	0.01
First State Community Bank CC	0.00	0.00	78.14	0.00
B&B-HVAC	514.00	1.18	774.00	0.03
Total - Building Maintenance	<u>514.00</u>	<u>1.18</u>	<u>1,110.14</u>	<u>0.05</u>
Cummins Sales and Service	697.39	1.60	697.39	0.03
Leo M Ellebracht Company	175.00	0.40	1,175.00	0.05
Truck Centers	257.53	0.59	257.53	0.01
Double J Auto Parts	0.00	0.00	217.23	0.01
First State Community Bank CC	1,865.97	4.28	2,144.63	0.09
Sentinel Emergency Solutions	559.41	1.28	1,231.42	0.05
O'Reilly Auto Parts	0.00	0.00	98.24	0.00
Total - Equipment & Vehicle Maintenance	<u>3,555.30</u>	<u>8.16</u>	<u>5,821.44</u>	<u>0.25</u>
NFPA	0.00	0.00	225.00	0.01
Total - Fire Prevention and Education	<u>0.00</u>	<u>0.00</u>	<u>225.00</u>	<u>0.01</u>
University of Missouri-Columbi	270.00	0.62	270.00	0.01
First State Community Bank CC	100.00	0.23	100.00	0.00
Trident Rescue LLC	795.00	1.82	795.00	0.03
Total - Training and Education	<u>1,165.00</u>	<u>2.67</u>	<u>1,165.00</u>	<u>0.05</u>
Galls, LLC	228.39	0.52	868.00	0.04
STL Shirt Co., LLC	378.50	0.87	553.50	0.02
Leo M Ellebracht Company	470.00	1.08	470.00	0.02
Uniform Reimbursement	377.92	0.87	558.50	0.02
Total - Uniform Expenses	<u>1,454.81</u>	<u>3.34</u>	<u>2,450.00</u>	<u>0.10</u>
Bound Tree Medical	613.70	1.41	613.70	0.03
Total - EMS Supplies	<u>613.70</u>	<u>1.41</u>	<u>613.70</u>	<u>0.03</u>
Royal Papers	193.52	0.44	193.52	0.01
Primo Brands	87.89	0.20	175.78	0.01
Total - Supplies - Support Facility	<u>281.41</u>	<u>0.65</u>	<u>369.30</u>	<u>0.02</u>
Interface Security Systems	173.43	0.40	267.69	0.01
Total - Alarm Monitoring	<u>173.43</u>	<u>0.40</u>	<u>267.69</u>	<u>0.01</u>
Ameren Missouri	343.75	0.79	714.97	0.03
Total - Station #1 - Electric	<u>343.75</u>	<u>0.79</u>	<u>714.97</u>	<u>0.03</u>
MFA Oil & Propane	3,802.33	8.73	3,802.33	0.16
Total - Station #1 - Gas	<u>3,802.33</u>	<u>8.73</u>	<u>3,802.33</u>	<u>0.16</u>
Ameren Missouri	887.64	2.04	1,750.92	0.07
Total - Station #2 - Electric	<u>887.64</u>	<u>2.04</u>	<u>1,750.92</u>	<u>0.07</u>
MFA Oil & Propane	2,949.45	6.77	2,949.45	0.12
Total - Station #2 - Gas	<u>2,949.45</u>	<u>6.77</u>	<u>2,949.45</u>	<u>0.12</u>
Cuivre River Electric	107.26	0.25	222.23	0.01
Total - Station #3 - Electric	<u>107.26</u>	<u>0.25</u>	<u>222.23</u>	<u>0.01</u>
MFA Oil & Propane	0.00	0.00	943.50	0.04
Total - Station #3 - Gas	<u>0.00</u>	<u>0.00</u>	<u>943.50</u>	<u>0.04</u>
Ameren Missouri	49.61	0.11	99.40	0.00
Total - Storage Building/Hanger	<u>49.61</u>	<u>0.11</u>	<u>99.40</u>	<u>0.00</u>

See Accountant's Compilation Report - Modified Cash Basis

Warrenton FPD - General Fund  
Statement of Revenues and Expenditures - Modified Cash Basis  
For the Two Months Ending February 28, 2026

	Current Month		Year to Date	
Brightspeed	160.28	0.37	320.72	0.01
First Net	295.92	0.68	591.84	0.02
First State Community Bank CC	273.13	0.63	546.31	0.02
Gateway Fiber	100.00	0.23	200.00	0.01
Total - Telephone	<u>829.33</u>	<u>1.90</u>	<u>1,658.87</u>	<u>0.07</u>
Grace Hauling, Inc.	285.43	0.66	570.86	0.02
Total - Waste Disposal	<u>285.43</u>	<u>0.66</u>	<u>570.86</u>	<u>0.02</u>
City of Warrenton	46.47	0.11	100.38	0.00
Total - Station #1 Water/Sewer	<u>46.47</u>	<u>0.11</u>	<u>100.38</u>	<u>0.00</u>
City of Warrenton	111.83	0.26	241.56	0.01
Total - Station #2 Water/Sewer	<u>111.83</u>	<u>0.26</u>	<u>241.56</u>	<u>0.01</u>
Montgomery County Water Distri	53.00	0.12	106.00	0.00
Total - Station #3 Water/Sewer	<u>53.00</u>	<u>0.12</u>	<u>106.00</u>	<u>0.00</u>
Total Expenditures	<u>180,555.43</u>	414.48	<u>537,339.51</u>	22.64
Excess Revenue over (under) Expenditur	<u>\$ (136,993.52)</u>	(314.48)	<u>\$ 1,836,021.87</u>	77.36

Warrenton FPD - General Fund  
Statement of Revenues and Expenditures - Modified Cash Basis  
For the Two Months Ending February 28, 2026

	This Year Current Month	Last Year Current Month	This Year Year to Date	Last Year Year to Date
<b>Revenues</b>				
Tax Collection Revenue	\$ 40,612.03	159,661.29	\$ 2,367,569.01	1,420,346.19
Interest Income	369.94	11,627.52	640.19	12,223.87
Miscellaneous Revenue	652.75	0.00	1,758.55	100.00
Permit Fees	1,927.19	2,705.60	3,393.63	15,094.72
Grants	0.00	8,992.27	0.00	8,992.27
<b>Total Revenues</b>	<b>43,561.91</b>	<b>182,986.68</b>	<b>2,373,361.38</b>	<b>1,456,757.05</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>43,561.91</b>	<b>182,986.68</b>	<b>2,373,361.38</b>	<b>1,456,757.05</b>
<b>Expenditures</b>				
Salaries - Fire Fighter	36,864.01	24,699.38	90,834.55	65,200.51
Salaries - Office Manager	4,616.00	3,780.80	11,232.00	9,452.00
Salaries - Captain	21,564.00	17,254.88	53,910.00	43,137.20
Salaries - Fire Chief	9,230.76	7,329.40	22,332.14	18,323.50
Salaries - Fire Marshal	4,230.80	2,887.52	9,975.60	7,218.80
Salaries - Holiday Pay	600.00	800.00	3,300.00	2,600.00
Salaries - Out of Class	0.00	63.00	1,487.04	159.00
Salaries - District Board	1,699.99	0.00	1,699.99	0.00
<b>Total - Salaries</b>	<b>78,805.56</b>	<b>56,814.98</b>	<b>194,771.32</b>	<b>146,091.01</b>
Salaries - Addtnl Overtime	33,276.72	12,289.60	54,126.25	26,811.48
Salaries - Appt Mnt Overtime	2,137.08	1,090.11	4,929.86	3,063.59
<b>Total - Salaries - OT</b>	<b>35,413.80</b>	<b>13,379.71</b>	<b>59,056.11</b>	<b>29,875.07</b>
Warren County Record	0.00	114.13	0.00	144.13
<b>Total - Election Expenses</b>	<b>0.00</b>	<b>114.13</b>	<b>0.00</b>	<b>144.13</b>
Interest Expense	0.00	4,812.51	3,383.18	4,812.51
<b>Total - Interest Expense</b>	<b>0.00</b>	<b>4,812.51</b>	<b>3,383.18</b>	<b>4,812.51</b>
Social Security - Employer	7,075.35	4,238.35	15,722.60	10,625.57
Medicare - Employer	1,654.74	991.22	3,677.07	2,485.00
<b>Total - Payroll Taxes</b>	<b>8,730.09</b>	<b>5,229.57</b>	<b>19,399.67</b>	<b>13,110.57</b>
NWO IT Services	225.02	225.02	450.04	450.04
First State Community Bank CC	287.74	233.74	636.95	423.98
<b>Total - Information Technology</b>	<b>512.76</b>	<b>458.76</b>	<b>1,086.99</b>	<b>874.02</b>
First State Community Bank CC	0.00	(49.87)	0.00	27.97
ODP Business Solutions	79.58	100.96	79.58	100.96
<b>Total - Office Supplies</b>	<b>79.58</b>	<b>51.09</b>	<b>79.58</b>	<b>128.93</b>
Great America Financial	230.76	204.68	599.40	295.46
<b>Total - Photocopier Support</b>	<b>230.76</b>	<b>204.68</b>	<b>599.40</b>	<b>295.46</b>
First State Community Bank CC	0.00	75.04	0.00	109.99
USPS	0.00	0.00	78.00	0.00
Goin' Postal	0.00	174.77	0.00	174.77
<b>Total - Postage &amp; Mail Support</b>	<b>0.00</b>	<b>249.81</b>	<b>78.00</b>	<b>284.76</b>
<b>Total - Sattelite TV</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

See Accountant's Compilation Report - Modified Cash Basis

Warrenton FPD - General Fund  
Statement of Revenues and Expenditures - Modified Cash Basis  
For the Two Months Ending February 28, 2026

	This Year Current Month	Last Year Current Month	This Year Year to Date	Last Year Year to Date
First State Community Bank CC	34.95	34.95	69.90	34.95
Total - Web Site	34.95	34.95	69.90	34.95
Gateway Fiber	323.54	333.28	647.08	666.24
Total - Internet Access	323.54	333.28	647.08	666.24
First State Community Bank CC	11.99	94.93	33.97	319.87
Summit Digital Solutions	1,000.00	0.00	2,000.00	0.00
Total - IT Support	1,011.99	94.93	2,033.97	319.87
A&W Communications	0.00	282.60	0.00	282.60
First State Community Bank CC	908.44	0.00	908.44	0.00
Total - Communication Expenses	908.44	282.60	908.44	282.60
Lake St. Louis Fire Protection	0.00	0.00	10,000.00	5,000.00
Total - Vehicle Payments	0.00	0.00	10,000.00	5,000.00
UMB Bank, N.A.	0.00	10,899.95	0.00	10,899.95
Total - Building Payments	0.00	10,899.95	0.00	10,899.95
Total - PPE/Gear	0.00	0.00	0.00	0.00
MO LAGERS - Fire	30,783.96	27,449.86	93,593.36	46,300.61
Total - Retirement Plan - Pension	30,783.96	27,449.86	93,593.36	46,300.61
WEX	1,413.48	1,370.01	3,135.36	2,907.62
First State Community Bank CC	0.00	0.00	82.41	0.00
Total - Gasoline and Oil	1,413.48	1,370.01	3,217.77	2,907.62
Total - Equipment Purchases	0.00	0.00	0.00	0.00
SAMBA Holdings, Inc.	78.76	60.42	155.42	145.84
Total - Background Checks/MVR	78.76	60.42	155.42	145.84
Total - Food at Incidents	0.00	0.00	0.00	0.00
First State Community Bank CC	23.69	0.00	23.69	0.00
Total - Membership Appreciation	23.69	0.00	23.69	0.00
Total - Advertising & Public Relations	0.00	0.00	0.00	0.00
Missouri Employers Mutual	0.00	0.00	17,050.25	13,054.75
Total - Insurance - General	0.00	0.00	17,050.25	13,054.75
Healthcare (Pre-Tax)	(142.04)	(1,834.46)	(324.57)	(4,586.15)
ASI	50.00	435.12	1,016.59	1,681.98
PFEM IAFF 2665	0.00	13,285.86	16,064.05	26,308.92
HealthComp	0.00	1,575.95	0.00	3,151.90
Assured Partners	2,480.16	0.00	76,626.28	0.00
Total - Insurance - Employee	2,388.12	13,462.47	93,382.35	26,556.65
Total - Operating Expenses	0.00	0.00	0.00	0.00
Spinner & Company, P.C.	0.00	9,100.00	0.00	9,100.00
Total - Audit of Accounts	0.00	9,100.00	0.00	9,100.00
Rognan & Associates	1,500.00	1,000.00	3,000.00	2,000.00

See Accountant's Compilation Report - Modified Cash Basis

Warrenton FPD - General Fund  
Statement of Revenues and Expenditures - Modified Cash Basis  
For the Two Months Ending February 28, 2026

	This Year Current Month	Last Year Current Month	This Year Year to Date	Last Year Year to Date
Warren County Record	0.00	0.00	40.00	0.00
QuickBooks Payroll Service	44.00	44.00	88.00	88.00
First State Community Bank CC	0.00	0.00	6,880.90	2.31
Hammond and Shinnors	1,000.00	203.50	1,333.00	203.50
Sam's Club	50.00	50.00	50.00	50.00
SCCESA	0.00	1,250.00	0.00	1,250.00
St. Charles County Emergency S	0.00	0.00	1,250.00	0.00
Total - Operating Expenses	2,594.00	2,547.50	12,641.90	3,593.81
Credit Card Processing Fees	(1.80)	13.35	(21.61)	11.92
Total - Credit Card Processing	(1.80)	13.35	(21.61)	11.92
Fire Safety Inc	0.00	0.00	258.00	0.00
First State Community Bank CC	0.00	260.36	78.14	336.58
LaRue Pest Control	0.00	0.00	0.00	190.00
Chic Lumber & Hardware	0.00	34.46	0.00	34.46
Oakley Pro Products	0.00	0.00	0.00	453.25
Freedom Restoration	0.00	31,000.00	0.00	31,000.00
B&B-HVAC	514.00	0.00	774.00	0.00
Building Maintenance Reimburse	0.00	(51,995.41)	0.00	(51,995.41)
Total - Building Maintenance	514.00	(20,700.59)	1,110.14	(19,981.12)
Cummins Sales and Service	697.39	0.00	697.39	4,678.43
Leo M Ellebracht Company	175.00	0.00	1,175.00	0.00
Skyline Diesel Repair & Towing	0.00	0.00	0.00	875.00
Truck Centers	257.53	0.00	257.53	0.00
Warrenton Tire & Muffler Cente	0.00	30.00	0.00	843.56
Double J Auto Parts	0.00	0.00	217.23	704.25
NAPA Auto & Truck	0.00	213.40	0.00	213.40
First State Community Bank CC	1,865.97	1,877.30	2,144.63	1,919.15
Sentinel Emergency Solutions	559.41	0.00	1,231.42	254.27
Jeff Dunn	0.00	0.00	0.00	1,154.42
Chic Lumber & Hardware	0.00	0.00	0.00	21.20
O'Reilly Auto Parts	0.00	14.32	98.24	14.32
Total - Equipment & Vehicle Maintenanc	3,555.30	2,135.02	5,821.44	10,678.00
NFPA	0.00	0.00	225.00	225.00
Total - Fire Prevention and Education	0.00	0.00	225.00	225.00
University of Missouri-Columbi	270.00	0.00	270.00	0.00
First State Community Bank CC	100.00	0.00	100.00	0.00
Pike Lincoln Tech	0.00	0.00	0.00	500.00
Trident Rescue LLC	795.00	0.00	795.00	0.00
Total - Training and Education	1,165.00	0.00	1,165.00	500.00
First State Community Bank CC	0.00	0.00	0.00	443.42
Leon Uniform	0.00	288.99	0.00	630.98
Galls, LLC	228.39	357.99	868.00	357.99
STL Shirt Co., LLC	378.50	0.00	553.50	708.00
Leo M Ellebracht Company	470.00	0.00	470.00	0.00
Bound Tree Medical	0.00	392.79	0.00	392.79
Uniform Reimbursement	377.92	0.00	558.50	0.00
Total - Uniform Expenses	1,454.81	1,039.77	2,450.00	2,533.18
Bound Tree Medical	613.70	0.00	613.70	0.00
Total - EMS Supplies	613.70	0.00	613.70	0.00
Walmart Community BRC	0.00	0.00	0.00	21.44

See Accountant's Compilation Report - Modified Cash Basis

Warrenton FPD - General Fund  
Statement of Revenues and Expenditures - Modified Cash Basis  
For the Two Months Ending February 28, 2026

	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	0.00	39.99
Absopure Water	0.00	101.95	0.00	124.45
Royal Papers	193.52	0.00	193.52	0.00
Double J Auto Parts	0.00	0.00	0.00	57.23
Fastenal	0.00	85.95	0.00	85.95
Primo Brands	87.89	0.00	175.78	0.00
Total - Supplies - Support Facility	<u>281.41</u>	<u>187.90</u>	<u>369.30</u>	<u>329.06</u>
Interface Security Systems	173.43	173.43	267.69	267.69
Total - Alarm Monitoring	<u>173.43</u>	<u>173.43</u>	<u>267.69</u>	<u>267.69</u>
Ameren Missouri	343.75	261.86	714.97	479.97
Total - Station #1 - Electric	<u>343.75</u>	<u>261.86</u>	<u>714.97</u>	<u>479.97</u>
MFA Oil & Propane	3,802.33	2,723.10	3,802.33	6,415.24
Total - Station #1 - Gas	<u>3,802.33</u>	<u>2,723.10</u>	<u>3,802.33</u>	<u>6,415.24</u>
Ameren Missouri	887.64	746.44	1,750.92	1,495.20
Total - Station #2 - Electric	<u>887.64</u>	<u>746.44</u>	<u>1,750.92</u>	<u>1,495.20</u>
MFA Oil & Propane	2,949.45	0.00	2,949.45	1,971.72
Total - Station #2 - Gas	<u>2,949.45</u>	<u>0.00</u>	<u>2,949.45</u>	<u>1,971.72</u>
Cuivre River Electric	107.26	2,679.84	222.23	2,866.96
Total - Station #3 - Electric	<u>107.26</u>	<u>2,679.84</u>	<u>222.23</u>	<u>2,866.96</u>
MFA Oil & Propane	0.00	0.00	943.50	0.00
Total - Station #3 - Gas	<u>0.00</u>	<u>0.00</u>	<u>943.50</u>	<u>0.00</u>
Ameren Missouri	49.61	49.63	99.40	96.29
Total - Storage Building/Hanger	<u>49.61</u>	<u>49.63</u>	<u>99.40</u>	<u>96.29</u>
Brightspeed	160.28	145.46	320.72	290.71
First Net	295.92	399.30	591.84	798.60
First State Community Bank CC	273.13	273.19	546.31	546.37
Gateway Fiber	100.00	100.00	200.00	200.00
Total - Telephone	<u>829.33</u>	<u>917.95</u>	<u>1,658.87</u>	<u>1,835.68</u>
Grace Hauling, Inc.	285.43	266.76	570.86	532.90
Total - Waste Disposal	<u>285.43</u>	<u>266.76</u>	<u>570.86</u>	<u>532.90</u>
City of Warrenton	46.47	51.26	100.38	99.54
Total - Station #1 Water/Sewer	<u>46.47</u>	<u>51.26</u>	<u>100.38</u>	<u>99.54</u>
City of Warrenton	111.83	174.61	241.56	313.88
Total - Station #2 Water/Sewer	<u>111.83</u>	<u>174.61</u>	<u>241.56</u>	<u>313.88</u>
Montgomery County Water Distri	53.00	53.00	106.00	106.00
Total - Station #3 Water/Sewer	<u>53.00</u>	<u>53.00</u>	<u>106.00</u>	<u>106.00</u>
Total Expenditures	<u>180,555.43</u>	<u>137,724.54</u>	<u>537,339.51</u>	<u>325,256.46</u>
Excess Revenue over (under) Expenditur	<u>\$ (136,993.52)</u>	<u>\$ 45,262.14</u>	<u>\$ 1,836,021.87</u>	<u>\$ 1,131,500.59</u>

See Accountant's Compilation Report - Modified Cash Basis

Warrenton FPD - Debt Service Fund  
Statement of Assets, Liabilities and Fund Balance - Modified Cash Basis  
February 28, 2026

ASSETS

Current Assets		
FSCB (0012)-Debt Service	\$	<u>625,003.00</u>
Total Current Assets		625,003.00
Property and Equipment		
Total Property and Equipment		0.00
Other Assets		
Total Other Assets		<u>0.00</u>
Total Assets	\$	<u><u>625,003.00</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>538,498.58</u>	
Total Fund Balance		<u>624,703.00</u>
Total Liab., Def. Inflows & Fund Balance	\$	<u><u>625,003.00</u></u>

Warrenton FPD - Debt Service Fund  
Statement of Revenues and Expenditures - Modified Cash Basis  
For the Two Months Ending February 28, 2026

	Current Month		Year to Date	
Revenues				
Tax Revenue	\$ 12,957.25	88.12	\$ 835,602.12	99.70
Interest Income	<u>1,746.22</u>	11.88	<u>2,508.41</u>	0.30
Total Revenues	<u>14,703.47</u>	100.00	<u>838,110.53</u>	100.00
Cost of Sales				
Total Cost of Sales	<u>0.00</u>	0.00	<u>0.00</u>	0.00
Gross Profit	<u>14,703.47</u>	100.00	<u>838,110.53</u>	100.00
Expenditures				
Bond Payments	<u>299,611.95</u>	2,037.70	<u>299,611.95</u>	35.75
Total Expenditures	<u>299,611.95</u>	2,037.70	<u>299,611.95</u>	35.75
Excess of Revenue over (under) Expend	<u>\$ (284,908.48)</u>	(1,937.70)	<u>\$ 538,498.58</u>	64.25

Warrenton FPD - Debt Service Fund  
Statement of Revenues and Expenditures - Modified Cash Basis  
For the Two Months Ending February 28, 2026

	Current Month		Year to Date	
<b>Revenues</b>				
Tax Revenue-Current	\$ 12,957.25	88.12	\$ 835,602.12	99.70
FSCB (0012)-Debt Service	1,746.22	11.88	2,508.41	0.30
	<u>14,703.47</u>	100.00	<u>838,110.53</u>	100.00
<b>Total Revenues</b>				
<b>Cost of Sales</b>				
	<u>0.00</u>	0.00	<u>0.00</u>	0.00
<b>Total Cost of Sales</b>				
<b>Gross Profit</b>	<u>14,703.47</u>	100.00	<u>838,110.53</u>	100.00
<b>Expenditures</b>				
BOND INTEREST	299,611.95	2,037.70	299,611.95	35.75
	<u>299,611.95</u>	2,037.70	<u>299,611.95</u>	35.75
<b>Total Expenditures</b>				
<b>Excess Revenue over (under) Expend</b>	\$ <u>(284,908.48)</u>	(1,937.70)	\$ <u>538,498.58</u>	64.25

Warrenton FPD - Debt Service Fund  
Statement of Revenues and Expenditures - Modified Cash Basis  
For the Two Months Ending February 28, 2026

	Current Month Curent Year	Current Month Previous Year	Year to Date Current Year	Year to Date Previous Year
<b>Revenues</b>				
Tax Revenue	\$ 12,957.25	\$ 0.00	\$ 835,602.12	\$ 0.00
Interest Income	1,746.22	0.00	2,508.41	0.00
<b>Total Revenues</b>	<u>14,703.47</u>	<u>0.00</u>	<u>838,110.53</u>	<u>0.00</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>14,703.47</u>	<u>0.00</u>	<u>838,110.53</u>	<u>0.00</u>
<b>Expenditures</b>				
Bond Payments	299,611.95	0.00	299,611.95	0.00
<b>Total Expenditures</b>	<u>299,611.95</u>	<u>0.00</u>	<u>299,611.95</u>	<u>0.00</u>
<b>Excess of Revenue over (under) Expend</b>	<u>\$ (284,908.48)</u>	<u>\$ 0.00</u>	<u>\$ 538,498.58</u>	<u>\$ 0.00</u>

Warrenton FPD - Debt Service Fund  
 Statement of Revenues and Expenditures - Modified Cash Basis  
 For the Two Months Ending February 28, 2026

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
<b>Revenues</b>				
Tax Revenue-Current	\$ 12,957.25	\$ 0.00	\$ 835,602.12	\$ 0.00
FSCB (0012)-Debt Service	1,746.22	0.00	2,508.41	0.00
<b>Total Revenues</b>	<u>14,703.47</u>	<u>0.00</u>	<u>838,110.53</u>	<u>0.00</u>
<b>Cost of Sales</b>				
Total Cost of Sales	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<b>Gross Profit</b>	<u>14,703.47</u>	<u>0.00</u>	<u>838,110.53</u>	<u>0.00</u>
<b>Expenditures</b>				
BOND INTEREST	<u>299,611.95</u>	<u>0.00</u>	<u>299,611.95</u>	<u>0.00</u>
<b>Total Expenditures</b>	<u>299,611.95</u>	<u>0.00</u>	<u>299,611.95</u>	<u>0.00</u>
<b>Excess Revenue over (under) Expend</b>	<u>\$ (284,908.48)</u>	<u>\$ 0.00</u>	<u>\$ 538,498.58</u>	<u>\$ 0.00</u>

Warrenton FPD - Capital Projects Fund  
Statement of Assets, Liabilities and Fund Balance - Modified Cash Basis  
February 28, 2026

ASSETS

Current Assets		
FCSB (0004)-Bond 2025	\$	370,856.47
Stifel Cap Mgmt-Bond Account		9,289,378.21
Due From Debt Service		300.00
		<u>                    </u>
Total Current Assets		9,660,534.68
Property and Equipment		
		<u>                    </u>
Total Property and Equipment		0.00
Other Assets		
		<u>                    </u>
Total Other Assets		0.00
		<u>                    </u>
Total Assets	\$	<u><u>9,660,534.68</u></u>

LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE

Current Liabilities		
		<u>                    </u>
Total Current Liabilities		0.00
Deferred Inflows of Resources		
		<u>                    </u>
Total Deferred Inflows of Resources		0.00
		<u>                    </u>
Total Liabilities		0.00
Fund Balance		
Fund Balance-Unreserved	\$	9,651,092.06
Excess Revenue over (under) Ex		9,442.62
		<u>                    </u>
Total Fund Balance		9,660,534.68
		<u>                    </u>
Total Liab., Def. Inflows & Fund Balance	\$	<u><u>9,660,534.68</u></u>

Warrenton FPD - Capital Projects Fund  
Statement of Revenues and Expenditures - Modified Cash Basis  
For the Two Months Ending February 28, 2026

	Current Month		Year to Date	
<b>Revenues</b>				
Interest Income	\$ 33,065.77	100.00	\$ 57,605.58	100.00
Total Revenues	<u>33,065.77</u>	<u>100.00</u>	<u>57,605.58</u>	<u>100.00</u>
<b>Cost of Sales</b>				
Total Cost of Sales	<u>0.00</u>	0.00	<u>0.00</u>	0.00
Gross Profit	<u>33,065.77</u>	100.00	<u>57,605.58</u>	100.00
<b>Expenditures</b>				
Building Improvements	3,353.00	10.14	42,267.26	73.37
Building Planning	0.00	0.00	5,895.70	10.23
Total Expenditures	<u>3,353.00</u>	10.14	<u>48,162.96</u>	83.61
Excess of Revenue over (under) Expend	\$ <u>29,712.77</u>	89.86	\$ <u>9,442.62</u>	16.39

Warrenton FPD - Capital Projects Fund  
Statement of Revenues and Expenditures - Modified Cash Basis  
For the Two Months Ending February 28, 2026

	Current Month		Year to Date	
<b>Revenues</b>				
Stifel Cap Mgmt-Bond Interest	\$ 20,064.58	60.68	\$ 36,720.37	63.74
Stifel Cap Mgmt-Bond Activity	12,219.67	36.96	19,201.24	33.33
FSCB (0004)-2025 Bond Interest	781.52	2.36	1,683.97	2.92
	<hr/>		<hr/>	
Total Revenues	33,065.77	100.00	57,605.58	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	33,065.77	100.00	57,605.58	100.00
<b>Expenditures</b>				
DreamsSeats LLC	3,353.00	10.14	3,353.00	5.82
Troy Flooring Center	0.00	0.00	5,874.39	10.20
Leftovers Furniture	0.00	0.00	5,699.87	9.89
Warren County Electric	0.00	0.00	27,340.00	47.46
Arch Images	0.00	0.00	5,895.70	10.23
	<hr/>		<hr/>	
Total Expenditures	3,353.00	10.14	48,162.96	83.61
	<hr/>		<hr/>	
Excess Revenue over (under) Expend	\$ 29,712.77	89.86	\$ 9,442.62	16.39
	<hr/>		<hr/>	

Warrenton FPD - Capital Projects Fund  
Statement of Revenues and Expenditures - Modified Cash Basis  
For the Two Months Ending February 28, 2026

	Current Month Curent Year	Current Month Previous Year	Year to Date Current Year	Year to Date Previous Year
Revenues				
Interest Income	\$ 33,065.77	\$ 0.00	\$ 57,605.58	\$ 0.00
Total Revenues	<u>33,065.77</u>	<u>0.00</u>	<u>57,605.58</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>33,065.77</u>	<u>0.00</u>	<u>57,605.58</u>	<u>0.00</u>
Expenditures				
Building Improvements	3,353.00	0.00	42,267.26	0.00
Building Planning	0.00	0.00	5,895.70	0.00
Total Expenditures	<u>3,353.00</u>	<u>0.00</u>	<u>48,162.96</u>	<u>0.00</u>
Excess of Revenue over (under) Expend	<u>\$ 29,712.77</u>	<u>\$ 0.00</u>	<u>\$ 9,442.62</u>	<u>\$ 0.00</u>

Warrenton FPD - Capital Projects Fund  
Statement of Revenues and Expenditures - Modified Cash Basis  
For the Two Months Ending February 28, 2026

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
<b>Revenues</b>				
Stifel Cap Mgmt-Bond Interest	\$ 20,064.58	\$ 0.00	\$ 36,720.37	\$ 0.00
Stifel Cap Mgmt-Bond Activity	12,219.67	0.00	19,201.24	0.00
FSCB (0004)-2025 Bond Interest	781.52	0.00	1,683.97	0.00
<b>Total Revenues</b>	<u>33,065.77</u>	<u>0.00</u>	<u>57,605.58</u>	<u>0.00</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>33,065.77</u>	<u>0.00</u>	<u>57,605.58</u>	<u>0.00</u>
<b>Expenditures</b>				
DreamsSeats LLC	3,353.00	0.00	3,353.00	0.00
Troy Flooring Center	0.00	0.00	5,874.39	0.00
Leftovers Furniture	0.00	0.00	5,699.87	0.00
Warren County Electric	0.00	0.00	27,340.00	0.00
Arch Images	0.00	0.00	5,895.70	0.00
<b>Total Expenditures</b>	<u>3,353.00</u>	<u>0.00</u>	<u>48,162.96</u>	<u>0.00</u>
<b>Excess Revenue over (under) Expend</b>	<u>\$ 29,712.77</u>	<u>\$ 0.00</u>	<u>\$ 9,442.62</u>	<u>\$ 0.00</u>