

Warrenton
Fire Protection District

Financial Statements
~
MARCH 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 March 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

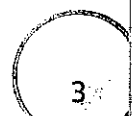
ROGNAN & ASSOCIATES
St. Louis, MO
April 16, 2026

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

MARCH 31, 2026	PERCENTAGE	GENERAL	OVER (UNDER)
PAGE 2	GAUGE	ACTUAL	BUDGET
January	8.30	12.91	4.61
February	16.70	19.85	3.15
✓ March	25.00	26.13	1.13
April	33.30		
May	41.70		
June	50.00		
July	58.30		
August	66.60		
September	75.00		
October	83.30		
November	91.60		
December	100.00		
	\$30,642	1%	\$27,117
			\$30,642
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
	MARCH 31, 2026 ACTUAL Y-T-D	FY 2026 BUDGET	OVER (UNDER) BUDGET	% OF BUDGET	MARCH 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	\$2,398,191	\$2,834,000	(\$45,839)	84.62%	\$1,448,959	\$949,202	65.51%
Fire Marshal permits	6,138	100,000	(93,862)	6.14%	38,565	(32,427)	-84.08%
Interest	1,027	6,000	(4,973)	17.12%	(629)	1,656	-263.28%
Miscellaneous revenue, net	2,039	45,000	(42,961)	4.53%	339	1,700	501.47%
Sales Tax	0	0	0		0	0	
Grants	50,904	88,000	(35,096)	59.19%	12,483	38,421	307.79%
TOTAL REVENUES	\$2,458,269	\$3,071,000	(\$612,731)	80.05%	\$1,499,717	\$958,552	63.92%
EXPENDITURES							
Advertising & public relations	\$27	\$500	(\$473)	5.40%	\$0	\$27	-109.61%
Building maintenance (stations)	1,836	38,000	(36,164)	4.83%	(19,107)	20,943	220.85%
Communication expenses - radios/sprint phones	908	2,000	(1,092)	45.40%	283	625	22.03%
Dues, subscriptions and memberships	1,950	21,617	(19,667)	9.02%	1,598	352	(2,688)
Election expenses	8,009	0	8,009		10,697	(2,688)	(5,739)
Equipment & maintenance	7,159	66,000	(58,841)	10.85%	12,898	(5,739)	-44.50%
Equipment - capital purchases - reserve	0	0	0		0	0	
Fire Prevention and education	225	6,125	(7,900)	2.77%	1,802	(1,577)	-87.51%
Gasoline and oil	4,827	22,000	(17,473)	20.58%	3,912	815	15.72%
Health & Wellness - Physicals	0	10,000	(10,000)	0.00%	0	0	
Insurance - employee	125,639	295,000	(169,361)	42.59%	40,045	85,594	213.74%
Insurance - general	17,050	153,000	(135,950)	11.14%	71,722	(54,672)	-76.23%
Lease/debt Payments - buildings - vehicles	10,000	10,000	0	100.00%	15,900	(5,900)	-37.11%
Office supplies	7,029	55,400	(48,371)	12.69%	4,302	2,727	63.39%
Payroll taxes	26,666	80,000	(53,334)	33.33%	18,089	8,577	47.42%
Professional fees	27,942	57,350	(29,408)	48.72%	16,666	11,277	67.67%
Retirement Plan - Pension	93,593	276,000	(182,407)	33.91%	63,729	29,864	46.86%
Salaries	275,676	1,427,685	(1,152,019)	19.31%	203,997	71,679	35.14%
Salaries - OT	73,237	70,000	3,237	104.62%	38,884	34,353	88.35%
Supplies - support facility	369	1,800	(1,431)	20.50%	1,353	(984)	-72.73%
Supplies - EMS	614	3,500	(2,886)	17.54%	0	614	
Training and education	4,400	22,600	(18,200)	16.30%	541	3,859	713.31%
Uniforms - includes honor guard	4,174	18,000	(13,826)	23.19%	3,559	635	17.94%
PPE/Gear	470	8,000	(7,530)	5.98%	613	(143)	-23.33%
Utilities	17,032	60,700	(43,668)	28.06%	23,760	(6,728)	-28.32%
Vehicle maintenance	65	0	65		0	65	
TOTAL EXPENDITURES	\$706,597	\$2,711,687	(\$2,003,090)	26.13%	\$515,222	\$193,375	37.55%
REVENUES OVER EXPENDITURES (EXPENDITURES OVER REVENUES)	\$1,749,672	\$359,313	\$1,390,359	486.95%	\$984,495	\$765,177	77.72%
USE OF DISTRICT RESERVES	\$0	\$0	\$0		\$0	\$0	\$0
REVENUES OVER EXPENDITURES (EXPENDITURES OVER REVENUES)	\$1,749,672	\$359,313	\$1,390,359		\$984,495	\$765,177	



WARRENTON FIRE PROTECTION DISTRICT
MONTHLY FINANCIAL STATEMENT ANALYSIS

	1	2	3	4	5	6	7
		FY					MARCH 31, 2026
		BUDGET	OVER (UNDER)	% OF BUDGET	ACTUAL Y-T-D	DIFFERENCES	DIFFERENCES
	MARCH 31, 2026	2026	BUDGET			2026 - 2025 \$	2026 - 2025 %
	ACTUAL Y-T-D	BUDGET				OVER (UNDER)	OVER (UNDER)
GENERAL FUND							
REVENUES:							
Income from Taxes							
Lincoln County	\$19,902	\$28,000	(88,098)	71.08%	\$13,179	\$6,723	51.01%
Warren County	2,366,954	2,800,000	(433,046)	84.53%	1,435,780	931,174	64.85%
TIF Income	11,305	6,000	5,305	188.42%	0	11,305	
Total income from taxes	\$2,398,161	\$2,834,000	(\$435,839)	84.62%	\$1,448,959	\$949,202	65.51%
Miscellaneous Income							
Basement rental	\$300	\$0	\$300		\$100	\$200	200.00%
Donations	0	0	0		0	0	
Grants	0	86,000	(86,000)	0.00%	3,491	(3,491)	-100.00%
Grants in lieu of taxes	50,904	0	50,904		8,992	41,912	466.10%
Interest income	1,027	6,000	(4,973)	17.12%	(629)	1,656	-263.28%
Other income	0	0	0		0	0	
Permit fees	6,138	100,000	(93,862)	6.14%	38,565	(32,427)	-84.08%
Sale of asset	360	40,000	(39,640)	0.90%	0	360	
Cost recovery	1,271	5,000	(3,729)	25.42%	0	1,271	
Miscellaneous income - other	108	0	108		239	(131)	-54.81%
Uniform reimbursement	0	0	0		0	0	
Services	0	0	0		0	0	
Total miscellaneous income	\$60,108	\$237,000	(\$176,892)	25.36%	\$50,758	\$9,350	18.42%
TOTAL REVENUES	\$2,458,269	\$3,071,000	(\$612,731)	80.05%	\$1,499,717	\$958,562	63.92%

WARRENTON FIRE PROTECTION DISTRICT
MONTHLY FINANCIAL STATEMENT ANALYSIS

	1	2	3	4	5	6	7
	MARCH 31, 2026 ACTUAL Y-T-D	FY 2026 BUDGET	OVER (UNDER) BUDGET	% OF BUDGET	MARCH 31, 2025 ACTUAL Y-T-D	DIFFERENCES 2026 - 2025 \$	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	
Other District expenses	\$0	\$0	\$0		\$0	\$0	
Operating expenses							
Audit of accounts	\$10,700	\$15,000	(\$4,300)	71.33%	\$9,100	\$1,600	17.58%
Election costs	8,009	0	8,009		10,697	(2,688)	-25.13%
Legal services	2,333	12,000	(9,667)	19.44%	555	1,778	320.36%
Operating expenses	11,514	30,000	(18,486)	38.38%	2,131	9,383	440.31%
Credit card processing	12	350	(338)		66	(54)	-81.82%
Interest Payments on Tax Anticipation Loan	3,383	0	3,383	3.43%	4,813	(1,430)	-29.71%
Total operating expenses	\$35,951	\$57,350	(\$21,399)	62.69%	\$27,362	\$8,589	31.39%
Vehicle Payments							
Payment on 1400	\$10,000	\$10,000	\$0	100.00%	\$5,000	\$5,000	100.00%
Payment on 1409	0	0	0		0	0	
	\$10,000	\$10,000	\$0	100.00%	\$5,000	\$5,000	100.00%
Building payments - Station 2	\$0	\$0	\$0		\$10,900	(\$10,900)	-100.00%
Office equipment/Admin							
Emergency reporting	\$0	\$15,000	(\$15,000)	0.00%	435	(\$435)	-100.00%
Information technology	1,600	2,000	(400)	80.00%	1,317	283	21.49%
Office furniture	0	0	0		93	(93)	-100.00%
Office supplies	148	1,008	(861)	14.90%	171	(22)	-12.87%
Photocopier support	886	3,000	(2,115)	29.50%	500	385	77.00%
Postage and mail support	273	400	(127)	68.25%	316	(43)	-13.61%
Satellite TV	0	4,000	(4,000)	0.00%	70	(70)	-100.00%
Web site	108	1,000	(895)	10.50%	35	35	50.00%
Internet access	971	5,000	(4,029)	19.42%	1,000	(29)	-2.90%
IT support	3,046	24,000	(20,954)	12.69%	330	2,716	823.03%
ESO rover	0	0	0		0	0	
Office equipment/Admin	0	0	0		0	0	
Total office equipment/Admin	\$7,029	\$55,400	(\$48,371)	12.69%	\$4,302	\$2,727	63.93%
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%	1,250	0	0.00%
Warrenton chamber	100	125	(25)	80.00%	100	0	
Amazon prime	0	150	(150)	0.00%	0	150	
NASASP	190	42	148	452.38%	190	0	
Sami's club	50	50	0	100.00%	50	0	0.00%
Professional dues & subscriptions	40	200	(160)	20.00%	30	10	33.33%
Total professional dues & subscriptions	\$1,630	\$3,117	(\$1,487)	52.29%	\$1,330	\$300	22.56%

WARRENTON FIRE PROTECTION DISTRICT
MONTHLY FINANCIAL STATEMENT ANALYSIS

	1	2	3	4	5	6	7
	MARCH 31, 2026 ACTUAL Y-T-D	FY 2026 BUDGET	OVER (UNDER) BUDGET	% OF BUDGET	MARCH 31, 2025 ACTUAL Y-T-D	DIFFERENCES 2026 - 2025 \$ OVER (UNDER)	DIFFERENCES 2026 - 2025 % OVER (UNDER)
GENERAL FUND							
PAGE 6							
Utilities							
Alarm monitoring	\$268	\$3,000	(\$2,732)	8.93%	\$268	\$0	0.00%
Station 1 - Electric	961	5,000	(4,039)	19.82%	752	239	31.78%
Station 1 - Gas	2,142	10,000	(7,858)	21.42%	8,957	(6,825)	-76.11%
Station 2 - Electric	2,388	10,000	(7,612)	23.88%	2,226	162	7.28%
Station 2 - Gas	3,802	10,000	(6,198)	38.02%	5,448	(1,646)	-30.21%
Station 3 - Electric	312	1,500	(1,188)	20.80%	407	(95)	-23.34%
Station 3 - Gas	2,949	2,500	449	117.96%	1,232	1,717	139.37%
Storage building/hangar	143	1,000	(857)	14.30%	141	2	1.42%
Telephone	2,488	10,000	(7,512)	24.88%	2,754	(266)	-9.66%
Waste disposal	857	4,500	(3,643)	19.04%	810	47	5.80%
Station 1 - Water/Sewer	148	700	(552)	21.14%	147	1	0.68%
Station 2 - Water/Sewer	383	1,700	(1,317)	22.53%	449	(66)	-14.70%
Station 3 - Sewer	161	800	(639)	20.13%	159	2	1.26%
Total Utilities	\$17,032	\$80,700	(\$63,668)	28.06%	\$23,760	(\$6,728)	-28.32%
Buildings & Grounds							
Janitorial supplies	\$222	\$3,000	(\$2,778)	7.40%		\$222	
Fire systems testing	258	4,000	(3,742)	6.45%	280	(22)	-7.86%
Station 1 - general maintenance	266	5,000	(4,734)	5.32%	260	6	2.31%
Station 2 - general maintenance	1,090	5,000	(3,910)	21.80%	(21,433)	22,523	-105.09%
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%	260	(260)	-100.00%
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%	1,336	(1,336)	-100.00%
Buildings & grounds - other	0	0	0	0.00%	0	0	
Station equipment	0	0	0	0.00%	0	0	
Total Buildings & Grounds	\$1,836	\$38,000	(\$36,164)	4.83%	(\$19,107)	\$20,943	-109.61%
Communications							
Mobile/base radios	\$0	\$0	\$0	0.00%	\$0	\$0	
Equipment repairs - pagers	0	0	0	0.00%	0	0	
Equipment repairs - portable radios	0	0	0	0.00%	0	0	
Equipment repairs - batteries	908	0	908	0.00%	283	625	220.85%
Equipment repairs - other	0	2,000	(2,000)	0.00%	0	283	
New purchase - pagers	0	0	0	0.00%	0	0	
New purchase - other equipment	0	0	0	0.00%	0	0	
FCC Licensing	0	0	0	0.00%	0	0	
Total Communications	\$908	\$2,000	(\$1,092)	45.40%	\$283	\$625	220.85%
Education & Training							
In-house training - new recruit	\$0	\$0	\$0	0.00%	\$0	\$0	
In-house training - other	0	0	0	0.00%	0	0	
Professional development - MUFRTI SFS	0	0	0	0.00%	0	0	
Professional development - MUFRTI WFS	0	5,000	(5,000)	0.00%	0	0	
Professional development - Tech rescue classes	0	0	0	0.00%	0	0	
Professional development - other	4,400	20,000	(15,600)	22.00%	541	3,859	713.31%
Education & training - other	0	0	0	0.00%	0	0	
Professional development - EVT training	0	2,000	(2,000)	0.00%	0	0	
IFSTA Manuals	0	0	0	0.00%	0	0	
Travel expenses	0	0	0	0.00%	0	0	
Total Education & Training	\$4,400	\$27,000	(\$22,600)	16.30%	\$541	\$3,859	713.31%

WARRENTON FIRE PROTECTION DISTRICT
MONTHLY FINANCIAL STATEMENT ANALYSIS

	1	2	3	4	5	6	7
	MARCH 31, 2025 ACTUAL Y-T-D	FY 2026 BUDGET	OVER (UNDER) BUDGET	% OF BUDGET	MARCH 31, 2025 ACTUAL Y-T-D	DIFFERENCES 2026 - 2025 \$	DIFFERENCES 2026 - 2025 % OVER (UNDER)
<u>GENERAL FUND</u>							
PAGE 7							
Equipment & Maintenance							
Hand tools & shop Equip	\$0	\$0				\$0	
Apparatus equipment - tech rescue equip	65	65				65	
Apparatus equipment - light bar 1424	0	0				0	
Apparatus equipment - class A foam	0	0				0	
Apparatus equipment - other	0	0				0	
Fuel	4,527	22,000	(17,473)	20.58%	3,912	615	15.72%
General maintenance - 1400	0	0	0		1,415	(1,415)	-100.00%
General maintenance - 1413	0	0	0		0	0	
General maintenance - 1414	2,641	0	2,641	✓	652	1,989	305.06%
General maintenance - 1418	0	0	0		30	(30)	-100.00%
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	894	0	894	✓	5,598	(4,704)	-84.03%
General maintenance - 1426	0	0	0		548	(548)	-100.00%
General maintenance - 1433	0	0	0		0	0	
General maintenance - 1434	42	0	42	✓	11	31	281.82%
General maintenance - 1449	0	0	0		344	(344)	-100.00%
General maintenance - 1488 - 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	0	1,175	✓	0	1,175	
Unit 1	0	0	0		0	0	
Small equipment	0	0	0		76	(76)	-100.00%
General maintenance - other	1,761	65,250	(63,489)	2.70%	3,711	(1,950)	-52.55%
Shop supplies	(52)	750	(802)	✓	235	(347)	-117.63%
Equipment & maintenance - other	698	0	698	✓	0	698	
Total Equipment & Maintenance	\$11,751	\$88,000	(\$76,249)	13.35%	\$16,810	(\$6,059)	-30.10%
Fire Prevention							
Fire marshal	\$0	\$0				\$0	
Fire marshal uniform	0	1,000	(1,000)	0.00%	0	0	
Office supplies	0	1,000	(1,000)	0.00%	199	(199)	-100.00%
Advertisement	0	500	(500)	0.00%	0	0	
Fire Code Organizations - NFPA code subscription	0	1,600	(1,600)	0.00%	1,378	(1,378)	-100.00%
Fire Code Organizations - NFPA membership	225	350	(125)	64.29%	225	0	
Fire Code Organizations - ICC membership	0	175	(175)	0.00%	0	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)	0.00%	0	0	
Total Fire Prevention	\$225	\$8,625	(\$8,400)	2.61%	\$1,802	(\$1,577)	-87.51%
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
	MARCH 31, 2026 ACTUAL Y-T-D	FY 2026 BUDGET	OVER (UNDER) BUDGET	% OF BUDGET	MARCH 31, 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%	\$3,093	(\$3,093)	-100.00%
Commercial liability	0	21,000	(21,000)	0.00%	13,677	(13,677)	-100.00%
Commercial property	0	26,000	(26,000)	0.00%	24,869	(24,869)	-100.00%
Commercial vehicles	0	17,000	(17,000)	0.00%	15,947	(15,947)	-100.00%
Workers compensation	17,050	80,000	(62,950)	21.31%	3,995	3,995	30.60%
Inland marine	0	3,000	(3,000)	0.00%	1,081	(1,081)	-100.00%
LOSAP program	0	0	0		0	0	
Total Insurance	\$17,050	\$155,000	(\$135,950)	11.14%	\$71,722	(\$54,672)	-76.23%
Long-range planning election costs	\$0	\$0	\$0		\$0	\$0	
Memberships							
Background checks/MVR	\$236	\$1,000	(\$764)	23.60%	\$231	\$5	2.16%
Food at incidents	0	0	0		0	0	
Food at specials	0	5,500	(5,500)	0.00%	37	(37)	-100.00%
Membership incentive/LOSAP	0	0	0		0	0	
Membership appreciation	84	12,000	(11,916)	0.70%	0	84	
Total memberships	\$320	\$18,500	(\$18,180)	1.73%	\$268	\$52	19.40%
Public relations							
Advertisement	\$27	\$0	\$27		\$0	\$27	
Special event supplies	0	0	0		0	0	
Total public relations	\$27	\$0	\$27		\$0	\$27	
Protective Equipment							
Utility gloves	\$0	\$1,000	(\$1,000)	0.00%	\$993	(\$993)	-100.00%
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%	220	250	113.64%
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 suits	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)	5.88%	\$613	(\$143)	-23.33%
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		245	(245)	-100.00%
Collar brass, name tags	0	0	0		0	0	
Dress uniforms shirts	0	0	0		0	0	
Hats	0	0	0		0	0	
Uniforms full-time	4,174	14,000	(9,826)	29.81%	2,851	1,323	46.40%
Uncategorized expense	0	0	0		0	0	
Uniforms volunteers	0	1,000	(1,000)	0.00%	443	(443)	-100.00%
Total Uniforms	\$4,174	\$18,000	(\$13,826)	23.19%	\$3,559	\$635	17.94%
EMS Supplies	\$614	\$3,500	(\$2,886)	17.54%	\$0	\$614	
Safety - bottled water	\$369	\$600	(\$231)	61.50%	\$624	(\$155)	-29.58%
Other committee groups - special events	\$0	\$0	\$0		\$0	\$0	
Reconciliation discrepancies	\$0	\$0	\$0		\$629	(\$629)	-100.00%

WARRENTON FIRE PROTECTION DISTRICT
MONTHLY FINANCIAL STATEMENT ANALYSIS

	1	2	3	4	5	7
	MARCH 31, 2026 ACTUAL Y-T-D	FY 2026 BUDGET	OVER (UNDER) BUDGET	% OF BUDGET	MARCH 31, 2025 ACTUAL Y-T-D	DIFFERENCES 2026 - 2025 \$ OVER (UNDER)
GENERAL FUND						
PAGE 9						
Salaries						
Office Manager	\$15,848	\$60,000	(\$44,152)	26.41%	\$13,233	\$2,615
Captains	\$75,474	\$270,000	(\$194,526)	27.95%	\$60,008	\$15,466
Total Captains	\$75,474	\$270,000	(\$194,526)	27.95%	\$60,008	\$15,466
District Board	\$2,517	\$8,600	(\$6,083)		\$0	\$2,517
Firefighters	\$177,050	\$842,895	(\$665,845)	21.00%	\$127,997	\$49,053
Total Firefighters	\$177,050	\$842,895	(\$665,845)	21.00%	\$127,997	\$49,053
Fire Chief	\$0	\$0	\$0		\$0	\$0
Overtime	\$65,587	\$70,000	(\$4,413)	93.70%	\$34,401	\$31,186
Holiday Pay	3,300	9,200	(5,900)	35.87%	2,600	700
Out of class	1,487	2,000	(513)	74.35%	159	1,328
Apparatus maintenance	7,650	235,000	(227,350)	3.26%	4,483	3,167
Physicals	0	10,000	(10,000)	0.00%	0	0
Total salaries	\$348,913	\$1,497,695	(\$1,148,782)	23.30%	\$242,881	\$106,032
Benefits						
Pension	\$93,593	\$276,000	(\$182,407)	33.91%	\$63,729	\$29,864
Health insurance reimbursement	0	0	0		2,274	(2,274)
Health insurance	125,639	295,000	(169,361)	42.59%	37,771	87,568
Total	\$219,232	\$571,000	(\$351,768)	38.39%	\$103,774	\$115,458
Payroll taxes						
SUI	\$0	\$0	\$0		\$0	\$0
Employer SS	26,666	80,000	(53,334)	33.33%	18,089	8,577
FUTA	0	0	0		0	0
Employer Medicare	0	0	0		0	0
Payroll taxes other	0	0	0		0	0
Total	\$26,666	\$80,000	(\$53,334)	33.33%	\$18,089	\$8,577
Payroll expenses - other	\$0	\$0	\$0		\$0	\$0
TOTAL PAYROLL RELATED EXPENSES	\$594,811	\$2,148,695	(\$1,553,884)	27.68%	\$364,744	\$230,067
						63.08%

WARRENTON FIRE PROTECTION DISTRICT
MONTHLY FINANCIAL STATEMENT ANALYSIS

	1	2	3	4	5	MARCH 31, 2026
	MARCH 31, 2026 ACTUAL Y-T-D	FY 2026 BUDGET	OVER (UNDER) BUDGET	% OF BUDGET	MARCH 31, 2026 ACTUAL Y-T-D	DIFFERENCES 2026 - 2025 \$ OVER (UNDER)
<u>CAPITAL PROJECTS FUND</u>						
PAGE 10						
REVENUES						
Bond Proceeds	\$0		\$0		\$0	\$0
Interest	68,726		68,726	✓	0	68,726 ✓
TOTAL REVENUES	\$68,726		\$68,726	✓	\$0	\$68,726 ✓
EXPENDITURES						
Lease Payoff	\$0		\$0		\$0	\$0
Capital Purchases - Buildings, Apparatus, Equipment	115,732		115,732	✓	0	115,732 ✓
Professional Fees	0		0		0	0
	\$115,732		\$115,732	✓	\$0	\$115,732 ✓
REVENUES OVER EXPENDITURES (EXPENDITURES OVER REVENUES)	(\$47,006)		(\$47,006)		\$0	(\$47,006)

WARRENTON FIRE PROTECTION DISTRICT
MONTHLY FINANCIAL STATEMENT ANALYSIS

	1	2	MARCH 31, 2026	4
			3	
	CASH BALANCES	CASH BALANCES	CASH BALANCES	CASH BALANCES
	MARCH 31, 2026	MARCH 31, 2025	2026 - 2025 \$	2026 - 2025 %
	ACTUAL Y-T-D	ACTUAL Y-T-D	OVER (UNDER)	OVER (UNDER)
<u>GENERAL FUND</u>				
PAGE 11				
<u>CASH BALANCES:</u>				
FCSB - Payroll account	\$37,207.97	\$8,426.18	\$28,781.79	341.58%
FCSB - Money market account	1,741,455.67	909,780.23	831,675.44	91.41%
FCSB - Capital expenditures	3,937.42	3,935.45	1.97	0.05%
FCSB - Operating account	4,800.24	7,317.66	(2,517.42)	-34.40%
UMB - 2016 Reserve account	452.34	163,866.59	(163,414.25)	-99.72%
TOTAL CASH BALANCES	\$1,787,853.64	\$1,093,326.11	\$694,527.53	63.52%
LESS: REMIANING 2026 BUDGET EXPENSES	(\$2,003,090)	(\$1,256,417)	(\$746,673.00)	
	\$0	\$0		
ESTIMATED RESERVE at DECEMBER 31, 2026	(\$215,236.36)	(\$163,090.89)	(\$52,145.47)	31.97%
ESTIMATED RESERVE - % of EXPENSES	-7.94%	-6.01%	-1.92%	31.97%
RESERVE MONTHS	(0.95)	(0.72)	(0.23)	31.97%
RESERVE DAYS	(29.53)	(22.37)	-7.15	31.97%

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

ASSETS

Current Assets		
FCSB (2586)-Payroll Account	\$	37,469.63
FCSB (2594)-Operating Account		4,800.24
FCSB (8505)-Money Market		1,741,455.67
FCSB (8661)-Capital Expendit.		3,937.42
UMB - 2016 Reserve Account		452.34
		<hr/>
Total Current Assets		1,788,115.30
Property and Equipment		
		<hr/>
Total Property and Equipment		0.00
Other Assets		
		<hr/>
Total Other Assets		0.00
		<hr/>
Total Assets	\$	<u>1,788,115.30</u>

LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE

Current Liabilities		
Payroll Withholdings	\$	7,853.09
		<hr/>
Total Current Liabilities		7,853.09
Deferred Inflows of Resources		
		<hr/>
Total Deferred Inflows of Resources		0.00
		<hr/>
Total Liabilities		7,853.09
Fund Balance		
Fund Balance - Unreserved	30,137.83	
Fund Balance - Restricted, DS	452.34	
Excess Revenue over (under) Ex	1,749,672.04	
		<hr/>
Total Fund Balance		1,780,262.21
		<hr/>
Total Liab., Def. Inflows & Fund Balance	\$	<u>1,788,115.30</u>

Warrenton FPD - General Fund
Statement of Revenues and Expenditures - Modified Cash Basis
For the Three Months Ending March 31, 2026

	Current Month		Year to Date	
Revenues				
Tax Collection Revenue	\$ 31,736.54	36.92	\$ 2,398,161.17	97.55
Interest Income	385.84	0.45	1,027.27	0.04
Miscellaneous Revenue	280.00	0.33	2,038.55	0.08
Permit Fees	2,644.77	3.08	6,138.40	0.25
Grants	50,903.80	59.22	50,903.80	2.07
Total Revenues	<u>85,950.95</u>	<u>100.00</u>	<u>2,458,269.19</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>85,950.95</u>	<u>100.00</u>	<u>2,458,269.19</u>	<u>100.00</u>
Expenditures				
Salaries	80,904.61	94.13	275,675.93	11.21
Salaries - OT	14,180.21	16.50	73,236.32	2.98
Election Expenses	8,009.39	9.32	8,009.39	0.33
Interest Expense	0.00	0.00	3,383.18	0.14
Payroll Taxes	7,266.29	8.45	26,665.96	1.08
Information Technology	512.76	0.60	1,599.75	0.07
Office Supplies	69.74	0.08	149.32	0.01
Photocopier Support	285.80	0.33	885.20	0.04
Postage & Mail Support	195.06	0.23	273.06	0.01
Web Site	34.95	0.04	104.85	0.00
Internet Access	323.54	0.38	970.62	0.04
IT Support	1,011.99	1.18	3,045.96	0.12
Communication Expenses	0.00	0.00	908.44	0.04
Vehicle Payments	0.00	0.00	10,000.00	0.41
Retirement Plan - Pension	0.00	0.00	93,593.36	3.81
Gasoline and Oil	1,309.31	1.52	4,527.08	0.18
Background Checks/MVR	80.86	0.09	236.28	0.01
Membership Appreciation	60.20	0.07	83.89	0.00
Advertising & Public Relations	27.00	0.03	27.00	0.00
Insurance - General	0.00	0.00	17,050.25	0.69
Insurance - Employee	32,256.51	37.53	125,638.86	5.11
Audit of Accounts	10,700.00	12.45	10,700.00	0.44
Operating Expenses	2,834.00	3.30	15,475.90	0.63
Credit Card Processing	33.85	0.04	12.24	0.00
Building Maintenance	725.83	0.84	1,835.97	0.07
Equipment & Vehicle Maintenance	1,402.09	1.63	7,223.53	0.29
Fire Prevention and Education	0.00	0.00	225.00	0.01
Training and Education	3,235.00	3.76	4,400.00	0.18
Uniforms	2,194.29	2.55	4,644.29	0.19
Supplies - EMS	0.00	0.00	613.70	0.02
Supplies - Support Facility	0.00	0.00	369.30	0.02
Alarm Monitoring	0.00	0.00	267.69	0.01
Gas/Electric	2,201.98	2.56	12,585.38	0.51
Storage Building/Hangar	43.77	0.05	143.17	0.01
Telephone	829.58	0.97	2,488.45	0.10
Waste Disposal	286.09	0.33	856.95	0.03
Water/Sewer	242.94	0.28	690.88	0.03
Total Expenditures	<u>171,257.64</u>	<u>199.25</u>	<u>708,597.15</u>	<u>28.83</u>
Excess of Revenue over (under) Expend	<u>\$ (85,306.69)</u>	<u>(99.25)</u>	<u>\$ 1,749,672.04</u>	<u>71.17</u>

See Accountant's Compilation Report - Modified Cash Basis

Warrenton FPD - General Fund
Statement of Revenues and Expenditures - Modified Cash Basis
For the Three Months Ending March 31, 2026

	Current Month		Year to Date	
Revenues				
Lincoln County Tax Revenue	\$ 143.03	0.17	\$ 2,302,441.52	93.66
Warren County Tax Revenue	31,593.51	36.76	84,414.53	3.43
TIF Tax Revenue	0.00	0.00	11,305.12	0.46
FSCB (8505)-Money Market	385.67	0.45	1,024.30	0.04
FSCB (8661)-Cap Expend. Int.	0.17	0.00	0.49	0.00
UMB - 2016 Net Gain/Loss	0.00	0.00	2.48	0.00
Report Fee	0.00	0.00	15.00	0.00
Cost Recovery	280.00	0.33	1,270.80	0.05
Credit Card Rebate	0.00	0.00	92.75	0.00
Sale of Assets	0.00	0.00	360.00	0.01
Basement Rental	0.00	0.00	300.00	0.01
Permit Fees - Deposits	2,544.77	2.96	3,832.40	0.16
Permit Fees - CC	100.00	0.12	2,306.00	0.09
Grant in Lieu of Taxes	50,903.80	59.22	50,903.80	2.07
Total Revenues	85,950.95	100.00	2,458,269.19	100.00
Cost of Sales				
Total Cost of Sales	0.00	0.00	0.00	0.00
Gross Profit	85,950.95	100.00	2,458,269.19	100.00
Expenditures				
Salaries - Fire Fighter	40,446.39	47.06	131,280.94	5.34
Salaries - Office Manager	4,616.00	5.37	15,848.00	0.64
Salaries - Captain	21,564.00	25.09	75,474.00	3.07
Salaries - Fire Chief	9,230.76	10.74	31,562.90	1.28
Salaries - Fire Marshal	4,230.80	4.92	14,206.40	0.58
Salaries - Holiday Pay	0.00	0.00	3,300.00	0.13
Salaries - Out of Class	0.00	0.00	1,487.04	0.06
Salaries - District Board	816.66	0.95	2,516.65	0.10
Salaries - Addtnl Overtime	11,460.29	13.33	65,586.54	2.67
Salaries - Appt Mnt Overtime	2,719.92	3.16	7,649.78	0.31
Lincoln Co Clerk	602.42	0.70	602.42	0.02
Warren County Treasurer	7,406.97	8.62	7,406.97	0.30
Interest Expense	0.00	0.00	3,383.18	0.14
Social Security - Employer	5,889.04	6.85	21,611.64	0.88
Medicare - Employer	1,377.25	1.60	5,054.32	0.21
NWO IT Services	225.02	0.26	675.06	0.03
First State Community Bank CC	287.74	0.33	924.69	0.04
First State Community Bank CC	69.74	0.08	69.74	0.00
ODP Business Solutions	0.00	0.00	79.58	0.00
Great America Financial	285.80	0.33	885.20	0.04
USPS	0.00	0.00	78.00	0.00
Goin' Postal	195.06	0.23	195.06	0.01
First State Community Bank CC	34.95	0.04	104.85	0.00
Gateway Fiber	323.54	0.38	970.62	0.04
First State Community Bank CC	11.99	0.01	45.96	0.00
Summit Digital Solutions	1,000.00	1.16	3,000.00	0.12
First State Community Bank CC	0.00	0.00	908.44	0.04
Lake St. Louis Fire Protection	0.00	0.00	10,000.00	0.41
MO LAGERS - Fire	0.00	0.00	93,593.36	3.81
WEX	1,243.43	1.45	4,378.79	0.18
First State Community Bank CC	0.00	0.00	82.41	0.00
NAPA Auto & Truck	65.88	0.08	65.88	0.00
SAMBA Holdings, Inc.	80.86	0.09	236.28	0.01

See Accountant's Compilation Report - Modified Cash Basis

Warrenton FPD - General Fund
Statement of Revenues and Expenditures - Modified Cash Basis
For the Three Months Ending March 31, 2026

	Current Month		Year to Date	
First State Community Bank CC	60.20	0.07	83.89	0.00
Gov Deals	27.00	0.03	27.00	0.00
Missouri Employers Mutual	0.00	0.00	17,050.25	0.69
Healthcare (Pre-Tax)	(142.04)	(0.17)	(466.61)	(0.02)
ASI	50.00	0.06	1,066.59	0.04
PFEM IAFF 2665	32,128.10	37.38	48,192.15	1.96
Assured Partners	220.45	0.26	76,846.73	3.13
Dunn CPA Firm	10,700.00	12.45	10,700.00	0.44
Rognan & Associates	1,500.00	1.75	4,500.00	0.18
Warren County Record	0.00	0.00	40.00	0.00
QuickBooks Payroll Service	44.00	0.05	132.00	0.01
First State Community Bank CC	0.00	0.00	6,880.90	0.28
Hammond and Shinnors	1,000.00	1.16	2,333.00	0.09
Sam's Club	0.00	0.00	50.00	0.00
Warrenton Area Chamber	100.00	0.12	100.00	0.00
St. Charles County Emergency S	0.00	0.00	1,250.00	0.05
NASASP	190.00	0.22	190.00	0.01
Credit Card Processing Fees	33.85	0.04	12.24	0.00
Fire Safety Inc	0.00	0.00	258.00	0.01
First State Community Bank CC	278.90	0.32	357.04	0.01
Chic Lumber & Hardware	15.68	0.02	15.68	0.00
B&B-HVAC	431.25	0.50	1,205.25	0.05
Cummins Sales and Service	0.00	0.00	697.39	0.03
Leo M Ellebracht Company	0.00	0.00	1,175.00	0.05
Truck Centers	275.74	0.32	533.27	0.02
Double J Auto Parts	0.00	0.00	217.23	0.01
First State Community Bank CC	51.96	0.06	2,196.59	0.09
Sentinel Emergency Solutions	1,074.39	1.25	2,305.81	0.09
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	0.00	0.00	270.00	0.01
First State Community Bank CC	0.00	0.00	100.00	0.00
Trident Rescue LLC	285.00	0.33	1,080.00	0.04
CMC Rescue, Inc.	2,950.00	3.43	2,950.00	0.12
Leon Uniform	298.00	0.35	298.00	0.01
Witmer Public Safety	996.29	1.16	996.29	0.04
Galls, LLC	0.00	0.00	868.00	0.04
STL Shirt Co., LLC	0.00	0.00	553.50	0.02
Leo M Ellebracht Company	495.00	0.58	965.00	0.04
Sentinel Emergency Solutions	405.00	0.47	405.00	0.02
Uniform Reimbursement	0.00	0.00	558.50	0.02
Bound Tree Medical	0.00	0.00	613.70	0.02
Royal Papers	0.00	0.00	193.52	0.01
Primo Brands	0.00	0.00	175.78	0.01
Interface Security Systems	0.00	0.00	267.69	0.01
Ameren Missouri	276.35	0.32	991.32	0.04
MFA Oil & Propane	0.00	0.00	3,802.33	0.15
Ameren Missouri	637.13	0.74	2,388.05	0.10
MFA Oil & Propane	0.00	0.00	2,949.45	0.12
Cuivre River Electric	89.88	0.10	312.11	0.01
MFA Oil & Propane	1,198.62	1.39	2,142.12	0.09
Ameren Missouri	43.77	0.05	143.17	0.01
Brightspeed	260.28	0.30	581.00	0.02
First Net	295.92	0.34	887.76	0.04
First State Community Bank CC	273.38	0.32	819.69	0.03
Gateway Fiber	0.00	0.00	200.00	0.01
Grace Hauling, Inc.	286.09	0.33	856.95	0.03
City of Warrenton	48.03	0.06	148.41	0.01
City of Warrenton	141.91	0.17	383.47	0.02

See Accountant's Compilation Report - Modified Cash Basis

Warrenton FPD - General Fund
Statement of Revenues and Expenditures - Modified Cash Basis
For the Three Months Ending March 31, 2026

	Current Month		Year to Date	
Montgomery County Water Distri	<u>53.00</u>	0.06	<u>159.00</u>	0.01
Total Expenditures	<u>171,257.64</u>	199.25	<u>708,597.15</u>	28.83
Excess Revenue over (under) Expend	<u>\$ (85,306.69)</u>	(99.25)	<u>\$ 1,749,672.04</u>	71.17

Warrenton FPD - General Fund
Statement of Revenues and Expenditures - Modified Cash Basis
For the Three Months Ending March 31, 2026

	Current Month Current Year	Current Month Previous Year	Year to Date Current Year	Year to Date Previous Year
Revenues				
Tax Collection Revenue	\$ 31,736.54	\$ 28,612.22	\$ 2,398,161.17	\$ 1,448,958.41
Interest Income	385.84	(12,852.77)	1,027.27	(628.90)
Miscellaneous Revenue	280.00	239.72	2,038.55	339.72
Permit Fees	2,644.77	23,470.24	6,138.40	38,564.96
Grants	50,903.80	3,491.00	50,903.80	12,483.27
Total Revenues	85,950.95	42,960.41	2,458,269.19	1,499,717.46
Cost of Sales				
Total Cost of Sales	0.00	0.00	0.00	0.00
Gross Profit	85,950.95	42,960.41	2,458,269.19	1,499,717.46
Expenditures				
Salaries	80,904.61	57,906.30	275,675.93	203,997.31
Salaries - OT	14,180.21	9,009.12	73,236.32	38,884.19
Election Expenses	8,009.39	10,552.78	8,009.39	10,696.91
Interest Expense	0.00	0.00	3,383.18	4,812.51
Payroll Taxes	7,266.29	4,978.70	26,665.96	18,089.27
Information Technology	512.76	442.76	1,599.75	1,316.78
Office Supplies	69.74	41.99	149.32	170.92
Photocopier Support	285.80	204.68	885.20	500.14
Postage & Mail Support	195.06	31.40	273.06	316.16
Web Site	34.95	34.95	104.85	69.90
Internet Access	323.54	333.28	970.62	999.52
IT Support	1,011.99	9.99	3,045.96	329.86
Communication Expenses	0.00	0.00	908.44	282.60
Vehicle Payments	0.00	0.00	10,000.00	5,000.00
Building Payments	0.00	0.00	0.00	10,899.95
Retirement Plan - Pension	0.00	17,428.83	93,593.36	63,729.44
Gasoline and Oil	1,309.31	1,003.95	4,527.08	3,911.57
Background Checks/MVR	80.86	85.42	236.28	231.26
Membership Appreciation	60.20	0.00	83.89	0.00
Advertising & Public Relations	27.00	0.00	27.00	0.00
Insurance - General	0.00	58,666.85	17,050.25	71,721.60
Insurance - Employee	32,256.51	13,488.15	125,638.86	40,044.80
Audit of Accounts	10,700.00	0.00	10,700.00	9,100.00
Operating Expenses	2,834.00	1,889.02	15,475.90	5,482.83
Credit Card Processing	33.85	53.58	12.24	65.50
Building Maintenance	725.83	873.85	1,835.97	(19,107.27)
Equipment & Vehicle Maintenance	1,402.09	2,220.01	7,223.53	12,898.01
Fire Prevention and Education	0.00	1,576.80	225.00	1,801.80
Training and Education	3,235.00	41.20	4,400.00	541.20
Uniforms	2,194.29	1,618.75	4,644.29	4,151.93
Supplies - EMS	0.00	0.00	613.70	0.00
Supplies - Support Facility	0.00	195.31	369.30	524.37
Alarm Monitoring	0.00	0.00	267.69	267.69
Gas/Electric	2,201.98	5,804.09	12,585.38	19,033.18
Storage Building/Hangar	43.77	44.24	143.17	140.53
Telephone	829.58	917.86	2,488.45	2,753.54
Waste Disposal	286.09	276.76	856.95	809.66
Water/Sewer	242.94	235.05	690.88	754.47
Total Expenditures	171,257.64	189,965.67	708,597.15	515,222.13

See Accountant's Compilation Report - Modified Cash Basis

Warrenton FPD - General Fund
Statement of Revenues and Expenditures - Modified Cash Basis
For the Three Months Ending March 31, 2026

	Current Month Curent Year	Current Month Previous Year	Year to Date Current Year	Year to Date Previous Year
Excess of Revenue over (under) Expend	\$ <u>(85,306.69)</u>	\$ <u>(147,005.26)</u>	\$ <u>1,749,672.04</u>	\$ <u>984,495.33</u>

Warrenton FPD - General Fund
Statement of Revenues and Expenditures - Modified Cash Basis
For the Three Months Ending March 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	\$ 143.03	\$ 899.27	\$ 2,302,441.52	\$ 13,178.64
Warren County Tax Revenue	31,593.51	27,712.95	84,414.53	1,435,779.77
TIF Tax Revenue	0.00	0.00	11,305.12	0.00
FSCB (8505)-Money Market	385.67	206.77	1,024.30	538.07
FSCB (8661)-Cap Expend. Int.	0.17	0.17	0.49	0.48
UMB - 2016 Net Gain/Loss	0.00	431.63	2.48	1,407.02
UMB - CD Net Gain/Loss	0.00	(13,491.34)	0.00	(2,574.47)
Report Fee	0.00	15.00	15.00	15.00
Cost Recovery	280.00	0.00	1,270.80	0.00
Credit Card Rebate	0.00	0.00	92.75	0.00
MFA Patronage Credit	0.00	224.72	0.00	224.72
Sale of Assets	0.00	0.00	360.00	0.00
Basement Rental	0.00	0.00	300.00	100.00
Permit Fees - Deposits	2,544.77	23,370.24	3,832.40	37,506.51
Permit Fees - CC	100.00	100.00	2,306.00	1,058.45
Grant in Lieu of Taxes	50,903.80	0.00	50,903.80	8,992.27
Grant Money	0.00	3,491.00	0.00	3,491.00
Total Revenues	85,950.95	42,960.41	2,458,269.19	1,499,717.46
Cost of Sales				
Total Cost of Sales	0.00	0.00	0.00	0.00
Gross Profit	85,950.95	42,960.41	2,458,269.19	1,499,717.46
Expenditures				
Salaries - Fire Fighter	40,446.39	27,038.26	131,280.94	92,238.77
Salaries - Office Manager	4,616.00	3,780.80	15,848.00	13,232.80
Salaries - Captain	21,564.00	16,870.32	75,474.00	60,007.52
Salaries - Fire Chief	9,230.76	7,329.40	31,562.90	25,652.90
Salaries - Fire Marshal	4,230.80	2,887.52	14,206.40	10,106.32
Salaries - Holiday Pay	0.00	0.00	3,300.00	2,600.00
Salaries - Out of Class	0.00	0.00	1,487.04	159.00
Salaries - District Board	816.66	0.00	2,516.65	0.00
Salaries - Addtnl Overtime	11,460.29	7,590.10	65,586.54	34,401.58
Salaries - Appt Mnt Overtime	2,719.92	1,419.02	7,649.78	4,482.61
Lincoln Co Clerk	602.42	699.68	602.42	699.68
Warren County Treasurer	7,406.97	9,853.10	7,406.97	9,853.10
Warren County Record	0.00	0.00	0.00	144.13
Interest Expense	0.00	0.00	3,383.18	4,812.51
Social Security - Employer	5,889.04	4,035.01	21,611.64	14,660.58
Medicare - Employer	1,377.25	943.69	5,054.32	3,428.69
NWO IT Services	225.02	225.02	675.06	675.06
First State Community Bank CC	287.74	217.74	924.69	641.72
First State Community Bank CC	69.74	0.00	69.74	27.97
ODP Business Solutions	0.00	41.99	79.58	142.95
Great America Financial	285.80	204.68	885.20	500.14
First State Community Bank CC	0.00	31.40	0.00	141.39
USPS	0.00	0.00	78.00	0.00
Goin' Postal	195.06	0.00	195.06	174.77
First State Community Bank CC	34.95	34.95	104.85	69.90
Gateway Fiber	323.54	333.28	970.62	999.52
First State Community Bank CC	11.99	9.99	45.96	329.86
Summit Digital Solutions	1,000.00	0.00	3,000.00	0.00

See Accountant's Compilation Report - Modified Cash Basis

Warrenton FPD - General Fund
Statement of Revenues and Expenditures - Modified Cash Basis
For the Three Months Ending March 31, 2026

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
A&W Communications	0.00	0.00	0.00	282.60
First State Community Bank CC	0.00	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	0.00	0.00	10,899.95
MO LAGERS - Fire	0.00	17,428.83	93,593.36	63,729.44
WEX	1,243.43	1,003.95	4,378.79	3,911.57
First State Community Bank CC	0.00	0.00	82.41	0.00
NAPA Auto & Truck	65.88	0.00	65.88	0.00
SAMBA Holdings, Inc.	80.86	85.42	236.28	231.26
First State Community Bank CC	60.20	0.00	83.89	0.00
Gov Deals	27.00	0.00	27.00	0.00
The Tri-County Agency	0.00	55,574.00	0.00	55,574.00
Missouri Employers Mutual	0.00	0.00	17,050.25	13,054.75
GSB	0.00	3,092.85	0.00	3,092.85
Healthcare (Pre-Tax)	(142.04)	(1,834.46)	(466.61)	(6,420.61)
ASI	50.00	592.20	1,066.59	2,274.18
PFEM IAFF 2665	32,128.10	13,154.46	48,192.15	39,463.38
HealthComp	0.00	1,575.95	0.00	4,727.85
Assured Partners	220.45	0.00	76,846.73	0.00
Spinner & Company, P.C.	0.00	0.00	0.00	9,100.00
Dunn CPA Firm	10,700.00	0.00	10,700.00	0.00
Rognan & Associates	1,500.00	1,000.00	4,500.00	3,000.00
Warren County Record	0.00	0.00	40.00	0.00
QuickBooks Payroll Service	44.00	44.00	132.00	132.00
First State Community Bank CC	0.00	493.52	6,880.90	495.83
Hammond and Shinnars	1,000.00	351.50	2,333.00	555.00
Sam's Club	0.00	0.00	50.00	50.00
Warrenton Area Chamber	100.00	0.00	100.00	0.00
SCCESA	0.00	0.00	0.00	1,250.00
St. Charles County Emergency S	0.00	0.00	1,250.00	0.00
NASASP	190.00	0.00	190.00	0.00
Credit Card Processing Fees	33.85	53.58	12.24	65.50
Fire Safety Inc	0.00	0.00	258.00	0.00
First State Community Bank CC	278.90	(54.95)	357.04	281.63
LaRue Pest Control	0.00	0.00	0.00	190.00
Chic Lumber & Hardware	15.68	0.00	15.68	34.46
Oakley Pro Products	0.00	928.80	0.00	1,382.05
Freedom Restoration	0.00	0.00	0.00	31,000.00
B&B-HVAC	431.25	0.00	1,205.25	0.00
Building Maintenance Reimburse	0.00	0.00	0.00	(51,995.41)
Cummins Sales and Service	0.00	0.00	697.39	4,678.43
Leo M Ellebracht Company	0.00	0.00	1,175.00	0.00
Skyline Diesel Repair & Towing	0.00	450.00	0.00	1,325.00
Truck Centers	275.74	0.00	533.27	0.00
Warrenton Tire & Muffler Cente	0.00	0.00	0.00	843.56
Double J Auto Parts	0.00	195.69	217.23	899.94
NAPA Auto & Truck	0.00	25.58	0.00	238.98
First State Community Bank CC	51.96	38.54	2,196.59	1,957.69
Sentinel Emergency Solutions	1,074.39	1,095.75	2,305.81	1,350.02
Jeff Dunn	0.00	350.85	0.00	1,505.27
Chic Lumber & Hardware	0.00	32.36	0.00	53.56
O'Reilly Auto Parts	0.00	0.00	98.24	14.32
Fastenal	0.00	31.24	0.00	31.24
ODP Business Solutions LLC	0.00	24.30	0.00	24.30
NFPA	0.00	1,552.50	225.00	1,777.50
University of Missouri-Columbi	0.00	0.00	270.00	0.00
First State Community Bank CC	0.00	0.00	100.00	0.00
Lauren Herrmann	0.00	41.20	0.00	41.20

See Accountant's Compilation Report - Modified Cash Basis

Warrenton FPD - General Fund
Statement of Revenues and Expenditures - Modified Cash Basis
For the Three Months Ending March 31, 2026

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
Pike Lincoln Tech	0.00	0.00	0.00	500.00
Trident Rescue LLC	285.00	0.00	1,080.00	0.00
CMC Rescue, Inc.	2,950.00	0.00	2,950.00	0.00
First State Community Bank CC	0.00	0.00	0.00	443.42
Leon Uniform	298.00	35.00	298.00	665.98
Witmer Public Safety	996.29	0.00	996.29	0.00
Galls, LLC	0.00	0.00	868.00	357.99
STL Shirt Co., LLC	0.00	1,583.75	553.50	2,291.75
Leo M Ellebracht Company	495.00	0.00	965.00	0.00
Bound Tree Medical	0.00	0.00	0.00	392.79
Sentinel Emergency Solutions	405.00	0.00	405.00	0.00
Uniform Reimbursement	0.00	0.00	558.50	0.00
Bound Tree Medical	0.00	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	74.75	0.00	199.20
Royal Papers	0.00	0.00	193.52	0.00
Double J Auto Parts	0.00	0.00	0.00	57.23
Fastenal	0.00	120.56	0.00	206.51
Primo Brands	0.00	0.00	175.78	0.00
Interface Security Systems	0.00	0.00	267.69	267.69
Ameren Missouri	276.35	272.04	991.32	752.01
MFA Oil & Propane	0.00	2,551.73	3,802.33	8,966.97
Ameren Missouri	637.13	731.07	2,388.05	2,226.27
MFA Oil & Propane	0.00	2,148.84	2,949.45	4,120.56
Cuivre River Electric	89.88	100.41	312.11	2,967.37
MFA Oil & Propane	1,198.62	0.00	2,142.12	0.00
Ameren Missouri	43.77	44.24	143.17	140.53
Brightspeed	260.28	145.46	581.00	436.17
First Net	295.92	399.30	887.76	1,197.90
First State Community Bank CC	273.38	273.10	819.69	819.47
Gateway Fiber	0.00	100.00	200.00	300.00
Grace Hauling, Inc.	286.09	276.76	856.95	809.66
City of Warrenton	48.03	47.04	148.41	146.58
City of Warrenton	141.91	135.01	383.47	448.89
Montgomery County Water Distri	53.00	53.00	159.00	159.00
Total Expenditures	171,257.64	189,965.67	708,597.15	515,222.13
Excess Revenue over (under) Expend	\$ (85,306.69)	\$ (147,005.26)	\$ 1,749,672.04	\$ 984,495.33

Warrenton FPD - General Fund
Statement of Revenues and Expenditures - Modified Cash Basis
For the Three Months Ending March 31, 2026

	Current Month		Year to Date	
Revenues				
Tax Collection Revenue	\$ 31,736.54	36.92	\$ 2,398,161.17	97.55
Interest Income	385.84	0.45	1,027.27	0.04
Miscellaneous Revenue	280.00	0.33	2,038.55	0.08
Permit Fees	2,644.77	3.08	6,138.40	0.25
Grants	50,903.80	59.22	50,903.80	2.07
Total Revenues	85,950.95	100.00	2,458,269.19	100.00
Cost of Sales				
Total Cost of Sales	0.00	0.00	0.00	0.00
Gross Profit	85,950.95	100.00	2,458,269.19	100.00
Expenditures				
Salaries - Fire Fighter	40,446.39	47.06	131,280.94	5.34
Salaries - Office Manager	4,616.00	5.37	15,848.00	0.64
Salaries - Captain	21,564.00	25.09	75,474.00	3.07
Salaries - Fire Chief	9,230.76	10.74	31,562.90	1.28
Salaries - Fire Marshal	4,230.80	4.92	14,206.40	0.58
Salaries - Holiday Pay	0.00	0.00	3,300.00	0.13
Salaries - Out of Class	0.00	0.00	1,487.04	0.06
Salaries - District Board	816.66	0.95	2,516.65	0.10
Total - Salaries	80,904.61	94.13	275,675.93	11.21
Salaries - Addtnl Overtime	11,460.29	13.33	65,586.54	2.67
Salaries - Appt Mnt Overtime	2,719.92	3.16	7,649.78	0.31
Total - Salaries - OT	14,180.21	16.50	73,236.32	2.98
Lincoln Co Clerk	602.42	0.70	602.42	0.02
Warren County Treasurer	7,406.97	8.62	7,406.97	0.30
Total - Election Expenses	8,009.39	9.32	8,009.39	0.33
Interest Expense	0.00	0.00	3,383.18	0.14
Total - Interest Expense	0.00	0.00	3,383.18	0.14
Social Security - Employer	5,889.04	6.85	21,611.64	0.88
Medicare - Employer	1,377.25	1.60	5,054.32	0.21
Total - Payroll Taxes	7,266.29	8.45	26,665.96	1.08
NWO IT Services	225.02	0.26	675.06	0.03
First State Community Bank CC	287.74	0.33	924.69	0.04
Total - Information Technology	512.76	0.60	1,599.75	0.07
First State Community Bank CC	69.74	0.08	69.74	0.00
ODP Business Solutions	0.00	0.00	79.58	0.00
Total - Office Supplies	69.74	0.08	149.32	0.01
Great America Financial	285.80	0.33	885.20	0.04
Total - Photocopier Support	285.80	0.33	885.20	0.04
USPS	0.00	0.00	78.00	0.00
Goin' Postal	195.06	0.23	195.06	0.01
Total - Postage & Mail Support	195.06	0.23	273.06	0.01
Total - Sattelite TV	0.00	0.00	0.00	0.00

Warrenton FPD - General Fund
Statement of Revenues and Expenditures - Modified Cash Basis
For the Three Months Ending March 31, 2026

	Current Month		Year to Date	
First State Community Bank CC	34.95	0.04	104.85	0.00
Total - Web Site	34.95	0.04	104.85	0.00
Gateway Fiber	323.54	0.38	970.62	0.04
Total - Internet Access	323.54	0.38	970.62	0.04
First State Community Bank CC	11.99	0.01	45.96	0.00
Summit Digital Solutions	1,000.00	1.16	3,000.00	0.12
Total - IT Support	1,011.99	1.18	3,045.96	0.12
First State Community Bank CC	0.00	0.00	908.44	0.04
Total - Communication Expenses	0.00	0.00	908.44	0.04
Lake St. Louis Fire Protection	0.00	0.00	10,000.00	0.41
Total - Vehicle Payments	0.00	0.00	10,000.00	0.41
Total - Building Payments	0.00	0.00	0.00	0.00
Total - PPE/Gear	0.00	0.00	0.00	0.00
MO LAGERS - Fire	0.00	0.00	93,593.36	3.81
Total - Retirement Plan - Pension	0.00	0.00	93,593.36	3.81
WEX	1,243.43	1.45	4,378.79	0.18
First State Community Bank CC	0.00	0.00	82.41	0.00
NAPA Auto & Truck	65.88	0.08	65.88	0.00
Total - Gasoline and Oil	1,309.31	1.52	4,527.08	0.18
Total - Equipment Purchases	0.00	0.00	0.00	0.00
SAMBA Holdings, Inc.	80.86	0.09	236.28	0.01
Total - Background Checks/MVR	80.86	0.09	236.28	0.01
Total - Food at Incidents	0.00	0.00	0.00	0.00
First State Community Bank CC	60.20	0.07	83.89	0.00
Total - Membership Appreciation	60.20	0.07	83.89	0.00
Gov Deals	27.00	0.03	27.00	0.00
Total - Advertising & Public Relations	27.00	0.03	27.00	0.00
Missouri Employers Mutual	0.00	0.00	17,050.25	0.69
Total - Insurance - General	0.00	0.00	17,050.25	0.69
Healthcare (Pre-Tax)	(142.04)	(0.17)	(466.61)	(0.02)
ASI	50.00	0.06	1,066.59	0.04
PFEM IAFF 2665	32,128.10	37.38	48,192.15	1.96
Assured Partners	220.45	0.26	76,846.73	3.13
Total - Insurance - Employee	32,256.51	37.53	125,638.86	5.11
Total - Operating Expenses	0.00	0.00	0.00	0.00
Dunn CPA Firm	10,700.00	12.45	10,700.00	0.44
Total - Audit of Accounts	10,700.00	12.45	10,700.00	0.44
Rognan & Associates	1,500.00	1.75	4,500.00	0.18
Warren County Record	0.00	0.00	40.00	0.00
QuickBooks Payroll Service	44.00	0.05	132.00	0.01
First State Community Bank CC	0.00	0.00	6,880.90	0.28

See Accountant's Compilation Report - Modified Cash Basis

Warrenton FPD - General Fund
Statement of Revenues and Expenditures - Modified Cash Basis
For the Three Months Ending March 31, 2026

	Current Month		Year to Date	
Hammond and Shinnors	1,000.00	1.16	2,333.00	0.09
Sam's Club	0.00	0.00	50.00	0.00
Warrenton Area Chamber	100.00	0.12	100.00	0.00
St. Charles County Emergency S	0.00	0.00	1,250.00	0.05
NASASP	190.00	0.22	190.00	0.01
Total - Operating Expenses	<u>2,834.00</u>	<u>3.30</u>	<u>15,475.90</u>	<u>0.63</u>
Credit Card Processing Fees	33.85	0.04	12.24	0.00
Total - Credit Card Processing	<u>33.85</u>	<u>0.04</u>	<u>12.24</u>	<u>0.00</u>
Fire Safety Inc	0.00	0.00	258.00	0.01
First State Community Bank CC	278.90	0.32	357.04	0.01
Chic Lumber & Hardware	15.68	0.02	15.68	0.00
B&B-HVAC	431.25	0.50	1,205.25	0.05
Total - Building Maintenance	<u>725.83</u>	<u>0.84</u>	<u>1,835.97</u>	<u>0.07</u>
Cummins Sales and Service	0.00	0.00	697.39	0.03
Leo M Ellebracht Company	0.00	0.00	1,175.00	0.05
Truck Centers	275.74	0.32	533.27	0.02
Double J Auto Parts	0.00	0.00	217.23	0.01
First State Community Bank CC	51.96	0.06	2,196.59	0.09
Sentinel Emergency Solutions	1,074.39	1.25	2,305.81	0.09
O'Reilly Auto Parts	0.00	0.00	98.24	0.00
Total - Equipment & Vehicle Maintenan	<u>1,402.09</u>	<u>1.63</u>	<u>7,223.53</u>	<u>0.29</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	0.00	0.00	270.00	0.01
First State Community Bank CC	0.00	0.00	100.00	0.00
Trident Rescue LLC	285.00	0.33	1,080.00	0.04
CMC Rescue, Inc.	2,950.00	3.43	2,950.00	0.12
Total - Training and Education	<u>3,235.00</u>	<u>3.76</u>	<u>4,400.00</u>	<u>0.18</u>
Leon Uniform	298.00	0.35	298.00	0.01
Witmer Public Safety	996.29	1.16	996.29	0.04
Galls, LLC	0.00	0.00	868.00	0.04
STL Shirt Co., LLC	0.00	0.00	553.50	0.02
Leo M Ellebracht Company	495.00	0.58	965.00	0.04
Sentinel Emergency Solutions	405.00	0.47	405.00	0.02
Uniform Reimbursement	0.00	0.00	558.50	0.02
Total - Uniform Expenses	<u>2,194.29</u>	<u>2.55</u>	<u>4,644.29</u>	<u>0.19</u>
Bound Tree Medical	0.00	0.00	613.70	0.02
Total - EMS Supplies	<u>0.00</u>	<u>0.00</u>	<u>613.70</u>	<u>0.02</u>
Royal Papers	0.00	0.00	193.52	0.01
Primo Brands	0.00	0.00	175.78	0.01
Total - Supplies - Support Facility	<u>0.00</u>	<u>0.00</u>	<u>369.30</u>	<u>0.02</u>
Interface Security Systems	0.00	0.00	267.69	0.01
Total - Alarm Monitoring	<u>0.00</u>	<u>0.00</u>	<u>267.69</u>	<u>0.01</u>
Ameren Missouri	276.35	0.32	991.32	0.04
Total - Station #1 - Electric	<u>276.35</u>	<u>0.32</u>	<u>991.32</u>	<u>0.04</u>
MFA Oil & Propane	0.00	0.00	3,802.33	0.15
Total - Station #1 - Gas	<u>0.00</u>	<u>0.00</u>	<u>3,802.33</u>	<u>0.15</u>

See Accountant's Compilation Report - Modified Cash Basis

Warrenton FPD - General Fund
Statement of Revenues and Expenditures - Modified Cash Basis
For the Three Months Ending March 31, 2026

	Current Month		Year to Date	
Ameren Missouri	637.13	0.74	2,388.05	0.10
Total - Station #2 - Electric	<u>637.13</u>	<u>0.74</u>	<u>2,388.05</u>	<u>0.10</u>
MFA Oil & Propane	0.00	0.00	2,949.45	0.12
Total - Station #2 - Gas	<u>0.00</u>	<u>0.00</u>	<u>2,949.45</u>	<u>0.12</u>
Cuivre River Electric	89.88	0.10	312.11	0.01
Total - Station #3 - Electric	<u>89.88</u>	<u>0.10</u>	<u>312.11</u>	<u>0.01</u>
MFA Oil & Propane	1,198.62	1.39	2,142.12	0.09
Total - Station #3 - Gas	<u>1,198.62</u>	<u>1.39</u>	<u>2,142.12</u>	<u>0.09</u>
Ameren Missouri	43.77	0.05	143.17	0.01
Total - Storage Building/Hanger	<u>43.77</u>	<u>0.05</u>	<u>143.17</u>	<u>0.01</u>
Brightspeed	260.28	0.30	581.00	0.02
First Net	295.92	0.34	887.76	0.04
First State Community Bank CC	273.38	0.32	819.69	0.03
Gateway Fiber	0.00	0.00	200.00	0.01
Total - Telephone	<u>829.58</u>	<u>0.97</u>	<u>2,488.45</u>	<u>0.10</u>
Grace Hauling, Inc.	286.09	0.33	856.95	0.03
Total - Waste Disposal	<u>286.09</u>	<u>0.33</u>	<u>856.95</u>	<u>0.03</u>
City of Warrenton	48.03	0.06	148.41	0.01
Total - Station #1 Water/Sewer	<u>48.03</u>	<u>0.06</u>	<u>148.41</u>	<u>0.01</u>
City of Warrenton	141.91	0.17	383.47	0.02
Total - Station #2 Water/Sewer	<u>141.91</u>	<u>0.17</u>	<u>383.47</u>	<u>0.02</u>
Montgomery County Water Distri	53.00	0.06	159.00	0.01
Total - Station #3 Water/Sewer	<u>53.00</u>	<u>0.06</u>	<u>159.00</u>	<u>0.01</u>
Total Expenditures	<u>171,257.64</u>	<u>199.25</u>	<u>708,597.15</u>	<u>28.83</u>
Excess Revenue over (under) Expenditur	<u>\$ (85,306.69)</u>	<u>(99.25)</u>	<u>\$ 1,749,672.04</u>	<u>71.17</u>

Warrenton FPD - General Fund
Statement of Revenues and Expenditures - Modified Cash Basis
For the Three Months Ending March 31, 2026

	This Year Current Month	Last Year Current Month	This Year Year to Date	Last Year Year to Date
Revenues				
Tax Collection Revenue	\$ 31,736.54	28,612.22	\$ 2,398,161.17	1,448,958.41
Interest Income	385.84	(12,852.77)	1,027.27	(628.90)
Miscellaneous Revenue	280.00	239.72	2,038.55	339.72
Permit Fees	2,644.77	23,470.24	6,138.40	38,564.96
Grants	50,903.80	3,491.00	50,903.80	12,483.27
Total Revenues	85,950.95	42,960.41	2,458,269.19	1,499,717.46
Cost of Sales				
Total Cost of Sales	0.00	0.00	0.00	0.00
Gross Profit	85,950.95	42,960.41	2,458,269.19	1,499,717.46
Expenditures				
Salaries - Fire Fighter	40,446.39	27,038.26	131,280.94	92,238.77
Salaries - Office Manager	4,616.00	3,780.80	15,848.00	13,232.80
Salaries - Captain	21,564.00	16,870.32	75,474.00	60,007.52
Salaries - Fire Chief	9,230.76	7,329.40	31,562.90	25,652.90
Salaries - Fire Marshal	4,230.80	2,887.52	14,206.40	10,106.32
Salaries - Holiday Pay	0.00	0.00	3,300.00	2,600.00
Salaries - Out of Class	0.00	0.00	1,487.04	159.00
Salaries - District Board	816.66	0.00	2,516.65	0.00
Total - Salaries	80,904.61	57,906.30	275,675.93	203,997.31
Salaries - Addnl Overtime	11,460.29	7,590.10	65,586.54	34,401.58
Salaries - Appt Mnt Overtime	2,719.92	1,419.02	7,649.78	4,482.61
Total - Salaries - OT	14,180.21	9,009.12	73,236.32	38,884.19
Lincoln Co Clerk	602.42	699.68	602.42	699.68
Warren County Treasurer	7,406.97	9,853.10	7,406.97	9,853.10
Warren County Record	0.00	0.00	0.00	144.13
Total - Election Expenses	8,009.39	10,552.78	8,009.39	10,696.91
Interest Expense	0.00	0.00	3,383.18	4,812.51
Total - Interest Expense	0.00	0.00	3,383.18	4,812.51
Social Security - Employer	5,889.04	4,035.01	21,611.64	14,660.58
Medicare - Employer	1,377.25	943.69	5,054.32	3,428.69
Total - Payroll Taxes	7,266.29	4,978.70	26,665.96	18,089.27
NWO IT Services	225.02	225.02	675.06	675.06
First State Community Bank CC	287.74	217.74	924.69	641.72
Total - Information Technology	512.76	442.76	1,599.75	1,316.78
First State Community Bank CC	69.74	0.00	69.74	27.97
ODP Business Solutions	0.00	41.99	79.58	142.95
Total - Office Supplies	69.74	41.99	149.32	170.92
Great America Financial	285.80	204.68	885.20	500.14
Total - Photocopier Support	285.80	204.68	885.20	500.14
First State Community Bank CC	0.00	31.40	0.00	141.39
USPS	0.00	0.00	78.00	0.00
Goin' Postal	195.06	0.00	195.06	174.77
Total - Postage & Mail Support	195.06	31.40	273.06	316.16

See Accountant's Compilation Report - Modified Cash Basis

Warrenton FPD - General Fund
Statement of Revenues and Expenditures - Modified Cash Basis
For the Three Months Ending March 31, 2026

	This Year Current Month	Last Year Current Month	This Year Year to Date	Last Year Year to Date
Total - Sattelite TV	0.00	0.00	0.00	0.00
First State Community Bank CC	34.95	34.95	104.85	69.90
Total - Web Site	34.95	34.95	104.85	69.90
Gateway Fiber	323.54	333.28	970.62	999.52
Total - Internet Access	323.54	333.28	970.62	999.52
First State Community Bank CC	11.99	9.99	45.96	329.86
Summit Digital Solutions	1,000.00	0.00	3,000.00	0.00
Total - IT Support	1,011.99	9.99	3,045.96	329.86
A&W Communications	0.00	0.00	0.00	282.60
First State Community Bank CC	0.00	0.00	908.44	0.00
Total - Communication Expenses	0.00	0.00	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	0.00	0.00	10,899.95
Total - Building Payments	0.00	0.00	0.00	10,899.95
Total - PPE/Gear	0.00	0.00	0.00	0.00
MO LAGERS - Fire	0.00	17,428.83	93,593.36	63,729.44
Total - Retirement Plan - Pension	0.00	17,428.83	93,593.36	63,729.44
WEX	1,243.43	1,003.95	4,378.79	3,911.57
First State Community Bank CC	0.00	0.00	82.41	0.00
NAPA Auto & Truck	65.88	0.00	65.88	0.00
Total - Gasoline and Oil	1,309.31	1,003.95	4,527.08	3,911.57
Total - Equipment Purchases	0.00	0.00	0.00	0.00
SAMBA Holdings, Inc.	80.86	85.42	236.28	231.26
Total - Background Checks/MVR	80.86	85.42	236.28	231.26
Total - Food at Incidents	0.00	0.00	0.00	0.00
First State Community Bank CC	60.20	0.00	83.89	0.00
Total - Membership Appreciation	60.20	0.00	83.89	0.00
Gov Deals	27.00	0.00	27.00	0.00
Total - Advertising & Public Relations	27.00	0.00	27.00	0.00
The Tri-County Agency	0.00	55,574.00	0.00	55,574.00
Missouri Employers Mutual	0.00	0.00	17,050.25	13,054.75
GSB	0.00	3,092.85	0.00	3,092.85
Total - Insurance - General	0.00	58,666.85	17,050.25	71,721.60
Healthcare (Pre-Tax)	(142.04)	(1,834.46)	(466.61)	(6,420.61)
ASI	50.00	592.20	1,066.59	2,274.18
PFEM IAFF 2665	32,128.10	13,154.46	48,192.15	39,463.38
HealthComp	0.00	1,575.95	0.00	4,727.85
Assured Partners	220.45	0.00	76,846.73	0.00
Total - Insurance - Employee	32,256.51	13,488.15	125,638.86	40,044.80

See Accountant's Compilation Report - Modified Cash Basis

Warrenton FPD - General Fund
Statement of Revenues and Expenditures - Modified Cash Basis
For the Three Months Ending March 31, 2026

	This Year Current Month	Last Year Current Month	This Year Year to Date	Last Year Year to Date
Total - Operating Expenses	0.00	0.00	0.00	0.00
Spinner & Company, P.C.	0.00	0.00	0.00	9,100.00
Dunn CPA Firm	10,700.00	0.00	10,700.00	0.00
Total - Audit of Accounts	10,700.00	0.00	10,700.00	9,100.00
Rognan & Associates	1,500.00	1,000.00	4,500.00	3,000.00
Warren County Record	0.00	0.00	40.00	0.00
QuickBooks Payroll Service	44.00	44.00	132.00	132.00
First State Community Bank CC	0.00	493.52	6,880.90	495.83
Hammond and Shinnars	1,000.00	351.50	2,333.00	555.00
Sam's Club	0.00	0.00	50.00	50.00
Warrenton Area Chamber	100.00	0.00	100.00	0.00
SCCESA	0.00	0.00	0.00	1,250.00
St. Charles County Emergency S	0.00	0.00	1,250.00	0.00
NASASP	190.00	0.00	190.00	0.00
Total - Operating Expenses	2,834.00	1,889.02	15,475.90	5,482.83
Credit Card Processing Fees	33.85	53.58	12.24	65.50
Total - Credit Card Processing	33.85	53.58	12.24	65.50
Fire Safety Inc	0.00	0.00	258.00	0.00
First State Community Bank CC	278.90	(54.95)	357.04	281.63
LaRue Pest Control	0.00	0.00	0.00	190.00
Chic Lumber & Hardware	15.68	0.00	15.68	34.46
Oakley Pro Products	0.00	928.80	0.00	1,382.05
Freedom Restoration	0.00	0.00	0.00	31,000.00
B&B-HVAC	431.25	0.00	1,205.25	0.00
Building Maintenance Reimburse	0.00	0.00	0.00	(51,995.41)
Total - Building Maintenance	725.83	873.85	1,835.97	(19,107.27)
Cummins Sales and Service	0.00	0.00	697.39	4,678.43
Leo M Ellebracht Company	0.00	0.00	1,175.00	0.00
Skyline Diesel Repair & Towing	0.00	450.00	0.00	1,325.00
Truck Centers	275.74	0.00	533.27	0.00
Warrenton Tire & Muffler Cente	0.00	0.00	0.00	843.56
Double J Auto Parts	0.00	195.69	217.23	899.94
NAPA Auto & Truck	0.00	25.58	0.00	238.98
First State Community Bank CC	51.96	38.54	2,196.59	1,957.69
Sentinel Emergency Solutions	1,074.39	1,095.75	2,305.81	1,350.02
Jeff Dunn	0.00	350.85	0.00	1,505.27
Chic Lumber & Hardware	0.00	32.36	0.00	53.56
O'Reilly Auto Parts	0.00	0.00	98.24	14.32
Fastenal	0.00	31.24	0.00	31.24
Total - Equipment & Vehicle Maintenanc	1,402.09	2,220.01	7,223.53	12,898.01
ODP Business Solutions LLC	0.00	24.30	0.00	24.30
NFPA	0.00	1,552.50	225.00	1,777.50
Total - Fire Prevention and Education	0.00	1,576.80	225.00	1,801.80
University of Missouri-Columbi	0.00	0.00	270.00	0.00
First State Community Bank CC	0.00	0.00	100.00	0.00
Lauren Herrmann	0.00	41.20	0.00	41.20
Pike Lincoln Tech	0.00	0.00	0.00	500.00
Trident Rescue LLC	285.00	0.00	1,080.00	0.00
CMC Rescue, Inc.	2,950.00	0.00	2,950.00	0.00
Total - Training and Education	3,235.00	41.20	4,400.00	541.20

Warrenton FPD - General Fund
Statement of Revenues and Expenditures - Modified Cash Basis
For the Three Months Ending March 31, 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	443.42
Leon Uniform	298.00	35.00	298.00	665.98
Witmer Public Safety	996.29	0.00	996.29	0.00
Galls, LLC	0.00	0.00	868.00	357.99
STL Shirt Co., LLC	0.00	1,583.75	553.50	2,291.75
Leo M Ellebracht Company	495.00	0.00	965.00	0.00
Bound Tree Medical	0.00	0.00	0.00	392.79
Sentinel Emergency Solutions	405.00	0.00	405.00	0.00
Uniform Reimbursement	0.00	0.00	558.50	0.00
Total - Uniform Expenses	2,194.29	1,618.75	4,644.29	4,151.93
Bound Tree Medical	0.00	0.00	613.70	0.00
Total - EMS Supplies	0.00	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	74.75	0.00	199.20
Royal Papers	0.00	0.00	193.52	0.00
Double J Auto Parts	0.00	0.00	0.00	57.23
Fastenal	0.00	120.56	0.00	206.51
Primo Brands	0.00	0.00	175.78	0.00
Total - Supplies - Support Facility	0.00	195.31	369.30	524.37
Interface Security Systems	0.00	0.00	267.69	267.69
Total - Alarm Monitoring	0.00	0.00	267.69	267.69
Ameren Missouri	276.35	272.04	991.32	752.01
Total - Station #1 - Electric	276.35	272.04	991.32	752.01
MFA Oil & Propane	0.00	2,551.73	3,802.33	8,966.97
Total - Station #1 - Gas	0.00	2,551.73	3,802.33	8,966.97
Ameren Missouri	637.13	731.07	2,388.05	2,226.27
Total - Station #2 - Electric	637.13	731.07	2,388.05	2,226.27
MFA Oil & Propane	0.00	2,148.84	2,949.45	4,120.56
Total - Station #2 - Gas	0.00	2,148.84	2,949.45	4,120.56
Cuivre River Electric	89.88	100.41	312.11	2,967.37
Total - Station #3 - Electric	89.88	100.41	312.11	2,967.37
MFA Oil & Propane	1,198.62	0.00	2,142.12	0.00
Total - Station #3 - Gas	1,198.62	0.00	2,142.12	0.00
Ameren Missouri	43.77	44.24	143.17	140.53
Total - Storage Building/Hanger	43.77	44.24	143.17	140.53
Brightspeed	260.28	145.46	581.00	436.17
First Net	295.92	399.30	887.76	1,197.90
First State Community Bank CC	273.38	273.10	819.69	819.47
Gateway Fiber	0.00	100.00	200.00	300.00
Total - Telephone	829.58	917.86	2,488.45	2,753.54
Grace Hauling, Inc.	286.09	276.76	856.95	809.66
Total - Waste Disposal	286.09	276.76	856.95	809.66
City of Warrenton	48.03	47.04	148.41	146.58
Total - Station #1 Water/Sewer	48.03	47.04	148.41	146.58

See Accountant's Compilation Report - Modified Cash Basis

Warrenton FPD - General Fund
Statement of Revenues and Expenditures - Modified Cash Basis
For the Three Months Ending March 31, 2026

	This Year Current Month	Last Year Current Month	This Year Year to Date	Last Year Year to Date
City of Warrenton	141.91	135.01	383.47	448.89
Total - Station #2 Water/Sewer	<u>141.91</u>	<u>135.01</u>	<u>383.47</u>	<u>448.89</u>
Montgomery County Water Distri	53.00	53.00	159.00	159.00
Total - Station #3 Water/Sewer	<u>53.00</u>	<u>53.00</u>	<u>159.00</u>	<u>159.00</u>
Total Expenditures	<u>171,257.64</u>	<u>189,965.67</u>	<u>708,597.15</u>	<u>515,222.13</u>
Excess Revenue over (under) Expenditur \$	<u>(85,306.69)</u>	<u>(147,005.26)</u>	<u>\$ 1,749,672.04</u>	<u>984,495.33</u>

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

ASSETS

Current Assets		
FSCB (0012)-Debt Service	\$	<u>638,858.64</u>
Total Current Assets		638,858.64
Property and Equipment		
Total Property and Equipment		<u>0.00</u>
Other Assets		
Total Other Assets		<u>0.00</u>
Total Assets	\$	<u><u>638,858.64</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>552,354.22</u>
Total Fund Balance		<u>638,558.64</u>
Total Liab., Def. Inflows & Fund Balance	\$	<u><u>638,858.64</u></u>

Warrenton FPD - Debt Service Fund
Statement of Revenues and Expenditures - Modified Cash Basis
For the Three Months Ending March 31, 2026

	Current Month		Year to Date	
Revenues				
Tax Revenue	\$ 11,339.34	89.21	\$ 848,085.84	99.54
Interest Income	1,371.92	10.79	3,880.33	0.46
	<u>12,711.26</u>	100.00	<u>851,966.17</u>	100.00
Total Revenues				
Cost of Sales				
Total Cost of Sales	<u>0.00</u>	0.00	<u>0.00</u>	0.00
Gross Profit	<u>12,711.26</u>	100.00	<u>851,966.17</u>	100.00
Expenditures				
Bond Payments	<u>0.00</u>	0.00	<u>299,611.95</u>	35.17
Total Expenditures	<u>0.00</u>	0.00	<u>299,611.95</u>	35.17
Excess of Revenue over (under) Expend	<u>\$ 12,711.26</u>	100.00	<u>\$ 552,354.22</u>	64.83

Warrenton FPD - Debt Service Fund
Statement of Revenues and Expenditures - Modified Cash Basis
For the Three Months Ending March 31, 2026

	Current Month		Year to Date	
Revenues				
Tax Revenue-Current	\$ 11,339.34	89.21	\$ 848,085.84	99.54
FSCB (0012)-Debt Service	<u>1,371.92</u>	10.79	<u>3,880.33</u>	0.46
Total Revenues	<u>12,711.26</u>	100.00	<u>851,966.17</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>12,711.26</u>	100.00	<u>851,966.17</u>	100.00
Expenditures				
BOND INTEREST	<u>0.00</u>	0.00	<u>299,611.95</u>	35.17
Total Expenditures	<u>0.00</u>	0.00	<u>299,611.95</u>	35.17
Excess Revenue over (under) Expend	<u>\$ 12,711.26</u>	100.00	<u>\$ 552,354.22</u>	64.83

Warrenton FPD - Debt Service Fund
Statement of Revenues and Expenditures - Modified Cash Basis
For the Three Months Ending March 31, 2026

	Current Month Curent Year	Current Month Previous Year	Year to Date Current Year	Year to Date Previous Year
Revenues				
Tax Revenue	\$ 11,339.34	\$ 0.00	\$ 848,085.84	\$ 0.00
Interest Income	1,371.92	0.00	3,880.33	0.00
Total Revenues	<u>12,711.26</u>	<u>0.00</u>	<u>851,966.17</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>12,711.26</u>	<u>0.00</u>	<u>851,966.17</u>	<u>0.00</u>
Expenditures				
Bond Payments	<u>0.00</u>	<u>0.00</u>	<u>299,611.95</u>	<u>0.00</u>
Total Expenditures	<u>0.00</u>	<u>0.00</u>	<u>299,611.95</u>	<u>0.00</u>
Excess of Revenue over (under) Expend	<u>\$ 12,711.26</u>	<u>\$ 0.00</u>	<u>\$ 552,354.22</u>	<u>\$ 0.00</u>

Warrenton FPD - Debt Service Fund
 Statement of Revenues and Expenditures - Modified Cash Basis
 For the Three Months Ending March 31, 2026

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
Revenues				
Tax Revenue-Current	\$ 11,339.34	\$ 0.00	\$ 848,085.84	\$ 0.00
FSCB (0012)-Debt Service	1,371.92	0.00	3,880.33	0.00
Total Revenues	<u>12,711.26</u>	<u>0.00</u>	<u>851,966.17</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>12,711.26</u>	<u>0.00</u>	<u>851,966.17</u>	<u>0.00</u>
Expenditures				
BOND INTEREST	<u>0.00</u>	<u>0.00</u>	<u>299,611.95</u>	<u>0.00</u>
Total Expenditures	<u>0.00</u>	<u>0.00</u>	<u>299,611.95</u>	<u>0.00</u>
Excess Revenue over (under) Expend	<u>\$ 12,711.26</u>	<u>\$ 0.00</u>	<u>\$ 552,354.22</u>	<u>\$ 0.00</u>

Warrenton FPD - Capital Projects Fund
Statement of Revenues and Expenditures - Modified Cash Basis
For the Three Months Ending March 31, 2026

	Current Month		Year to Date	
Revenues				
Interest Income	\$ 11,120.91	100.00	\$ 68,726.49	100.00
Total Revenues	<u>11,120.91</u>	<u>100.00</u>	<u>68,726.49</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>11,120.91</u>	<u>100.00</u>	<u>68,726.49</u>	<u>100.00</u>
Expenditures				
Building Improvements	3,984.00	35.82	46,251.26	67.30
Building Planning	12,733.11	114.50	18,628.81	27.11
Vehicles	50,851.78	457.26	50,851.78	73.99
Total Expenditures	<u>67,568.89</u>	<u>607.58</u>	<u>115,731.85</u>	<u>168.39</u>
Excess of Revenue over (under) Expend	\$ <u>(56,447.98)</u>	(507.58)	\$ <u>(47,005.36)</u>	(68.39)

Warrenton FPD - Capital Projects Fund
Statement of Revenues and Expenditures - Modified Cash Basis
For the Three Months Ending March 31, 2026

	Current Month		Year to Date	
Revenues				
Stifel Cap Mgmt-Bond Interest	\$ 14,666.18	131.88	\$ 51,386.55	74.77
Stifel Cap Mgmt-Bond Activity	(4,335.12)	(38.98)	14,866.12	21.63
FSCB (0004)-2025 Bond Interest	789.85	7.10	2,473.82	3.60
	<u>11,120.91</u>	<u>100.00</u>	<u>68,726.49</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>11,120.91</u>	<u>100.00</u>	<u>68,726.49</u>	<u>100.00</u>
Gross Profit				
Expenditures				
DreamsSeats LLC	0.00	0.00	3,353.00	4.88
Troy Flooring Center	0.00	0.00	5,874.39	8.55
Leftovers Furniture	0.00	0.00	5,699.87	8.29
Warren County Electric	0.00	0.00	27,340.00	39.78
MO Vocational Enterprises	3,984.00	35.82	3,984.00	5.80
Arch Images	12,733.11	114.50	18,628.81	27.11
Sentinel Emergency Solutions	44,132.48	396.84	44,132.48	64.21
Trident Rescue LLC	6,719.30	60.42	6,719.30	9.78
	<u>67,568.89</u>	<u>607.58</u>	<u>115,731.85</u>	<u>168.39</u>
Total Expenditures				
Excess Revenue over (under) Expend	\$ (56,447.98)	(507.58)	\$ (47,005.36)	(68.39)

Warrenton FPD - Capital Projects Fund
Statement of Revenues and Expenditures - Modified Cash Basis
For the Three Months Ending March 31, 2026

	Current Month Curent Year	Current Month Previous Year	Year to Date Current Year	Year to Date Previous Year
Revenues				
Interest Income	\$ 11,120.91	\$ 0.00	\$ 68,726.49	\$ 0.00
Total Revenues	<u>11,120.91</u>	<u>0.00</u>	<u>68,726.49</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>11,120.91</u>	<u>0.00</u>	<u>68,726.49</u>	<u>0.00</u>
Expenditures				
Building Improvements	3,984.00	0.00	46,251.26	0.00
Building Planning	12,733.11	0.00	18,628.81	0.00
Vehicles	50,851.78	0.00	50,851.78	0.00
Total Expenditures	<u>67,568.89</u>	<u>0.00</u>	<u>115,731.85</u>	<u>0.00</u>
Excess of Revenue over (under) Expend	<u>\$ (56,447.98)</u>	<u>\$ 0.00</u>	<u>\$ (47,005.36)</u>	<u>\$ 0.00</u>

Warrenton FPD - Capital Projects Fund
Statement of Revenues and Expenditures - Modified Cash Basis
For the Three Months Ending March 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	\$ 14,666.18	\$ 0.00	\$ 51,386.55	\$ 0.00
Stifel Cap Mgmt-Bond Activity	(4,335.12)	0.00	14,866.12	0.00
FSCB (0004)-2025 Bond Interest	789.85	0.00	2,473.82	0.00
Total Revenues	<u>11,120.91</u>	<u>0.00</u>	<u>68,726.49</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>11,120.91</u>	<u>0.00</u>	<u>68,726.49</u>	<u>0.00</u>
Expenditures				
DreamsSeats LLC	0.00	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
MO Vocational Enterprises	3,984.00	0.00	3,984.00	0.00
Arch Images	12,733.11	0.00	18,628.81	0.00
Sentinel Emergency Solutions	44,132.48	0.00	44,132.48	0.00
Trident Rescue LLC	6,719.30	0.00	6,719.30	0.00
Total Expenditures	<u>67,568.89</u>	<u>0.00</u>	<u>115,731.85</u>	<u>0.00</u>
Excess Revenue over (under) Expend	<u>\$ (56,447.98)</u>	<u>\$ 0.00</u>	<u>\$ (47,005.36)</u>	<u>\$ 0.00</u>