

Revenues and Expenditures
January 2026

551 First National Checking

		Balance Forward	\$	38,612.72
Revenue				
Type	Whom	Cleared	Amount	Balance
Deposit				\$ 38,612.72
transfer	from 553		\$ 100,000.00	\$ 138,612.72
transfer				\$ 138,612.72
Deposit				\$ 138,612.72
Deposit				\$ 138,612.72
Total Revenue			<u>\$ 100,000.00</u>	
Expenditures				
ck	Luci Smith		\$ 850.00	\$ 137,762.72
ck	Coveler Peeler		\$ 1,687.50	\$ 136,075.22
ck	clicktunity		\$ 211.93	\$ 135,863.29
ck	ashron		\$ 2,150.00	\$ 133,713.29
ck	riverside sud		\$ 54.67	\$ 133,658.62
ck	city of riverside		\$ 84.50	\$ 133,574.12
ck	entergy		\$ 235.56	\$ 133,338.56
cc	Texas Mutual		\$ 2,147.10	\$ 131,191.46
ck	McCall Gibson		\$ 6,000.00	\$ 125,191.46
ck	Walker county Pct 3		\$ 250.00	\$ 124,941.46
ck	Hire right		\$ 67.50	\$ 124,873.96
ck	WCTA		\$ 7.69	\$ 124,866.27
ck	Dodge		\$ 1,304.52	\$ 123,561.75
ck	Riverside - operations		\$ 18,444.51	\$ 105,117.24
ck	Riverside - Labor		\$ 20,727.41	\$ 84,389.83
ck	city of riverside		\$ 84.50	\$ 84,305.33
cc				\$ 84,305.33
ck				\$ 84,305.33
Total Expenditures			<u>\$ 54,307.39</u>	
Ending Balance				<u><u>\$ 84,305.33</u></u>

552 First National Savings

		Balance Forward	\$	6,397.86
Revenue				
		Cleared	Amount	Balance
Deposit	interest		\$ 24.91	\$ 6,422.77
Transfer				\$ 6,422.77
Transfer			\$ 100,000.00	\$ 106,422.77
Total Revenue			<u>\$ 100,024.91</u>	
Expenditures				
Transfer	txclass			\$ 106,422.77
Total Expenditures			\$ -	\$ 106,422.77
Ending Balance				<u><u>\$ 106,422.77</u></u>

553 First National Money Market Ad Valorem

		Balance Forward	\$	137,541.50
Revenue				
		Cleared	Amount	Balance
Deposit	interest		\$ 203.54	\$ 137,745.04
Deposit	WCAD		\$ 7,293.50	\$ 145,038.54
Deposit	WCAD		\$ 4,748.24	\$ 149,786.78
Deposit	WCAD		\$ 7,129.15	\$ 156,915.93
Deposit	WCAD		\$ 6,148.08	\$ 163,064.01
Deposit	WCAD		\$ 6.59	\$ 163,070.60
Deposit	WCAD		\$ 6,303.60	\$ 169,374.20

Walker County Emergency Services District #1 Balance Sheet

As of January 31, 2026

Jan 31, 26

ASSETS

Current Assets

Checking/Savings

551 First National checking	84,305.33
552 First National savings	106,422.77
553 First National AV	61,078.60
554 First National ST	80,265.15
555 TXClass	<u>2,083,035.32</u>

Total Checking/Savings 2,415,107.17

Other Current Assets

51 Sales Tax Receivable	39,092.16
52 Taxes Receivable	<u>34,872.58</u>

Total Other Current Assets 73,964.74

Total Current Assets 2,489,071.91

Fixed Assets

70 Computer and software 4,260.00

Total Fixed Assets 4,260.00

Other Assets

53 Property Taxes AR 60.48

Total Other Assets 60.48

TOTAL ASSETS

2,493,392.39

LIABILITIES & EQUITY

Liabilities

Current Liabilities

Other Current Liabilities

55 Deferred Revenues 34,872.58

Total Other Current Liabilities 34,872.58

Total Current Liabilities 34,872.58

Total Liabilities 34,872.58

Equity

60 Opening Bal Equity 86,856.94

61 Retained Earnings 2,202,530.48

Net Income 169,132.39

Total Equity 2,458,519.81

TOTAL LIABILITIES & EQUITY

2,493,392.39

Walker County Emergency Services District #1

Profit & Loss Budget Performance

January 2026

	<u>Jan 26</u>	<u>Budget</u>	<u>\$ Over Budget</u>
Ordinary Income/Expense			
Income			
501 WCAD Ad Val. Taxes/Pen/Int	123,333.56	201,117.00	-77,783.44
502 State Comp Sales Tax	38,563.89	26,646.00	11,917.89
504 Previous Revenue	0.00		
506 Miscellaneous Income	0.00		
Total Income	<u>161,897.45</u>	<u>227,763.00</u>	<u>-65,865.55</u>
Expense			
100 ESD			
101 Advertising/Notification	0.00		
102 Fees, dues, subscri			
102.1 Membership	0.00	0.00	0.00
102.3 Misc Fees	0.00		
102 Fees, dues, subscri - Other	0.00		
Total 102 Fees, dues, subscri	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
103 Professional Fees			
103.1 Accounting	6,000.00	0.00	6,000.00
103.2 Admin Assistant	850.00	850.00	0.00
103.3 Legal Fees	1,687.50	3,000.00	-1,312.50
103.4 WCAD Allocations Coll/App	0.00	0.00	0.00
Total 103 Professional Fees	<u>8,537.50</u>	<u>3,850.00</u>	<u>4,687.50</u>
104 Inspect /Regist			
104.1 Vehciles	7.69		
Total 104 Inspect /Regist	<u>7.69</u>		
105 IT and Systems			
105.2 Website/Domain Mang	211.93	208.50	3.43
Total 105 IT and Systems	<u>211.93</u>	<u>208.50</u>	<u>3.43</u>
106 Insurance			
106.1 Directors Bond Insurance	0.00		
106.2 Insurance (LI/PR/WC)	2,147.10	0.00	2,147.10
Total 106 Insurance	<u>2,147.10</u>	<u>0.00</u>	<u>2,147.10</u>
108 Travel	0.00	5,000.00	-5,000.00
109 Commissioner Training	0.00	1,500.00	-1,500.00
110 Supplies			
110.1 Office	0.00	83.00	-83.00
110 Supplies - Other	0.00	0.00	0.00
Total 110 Supplies	<u>0.00</u>	<u>83.00</u>	<u>-83.00</u>
116 Rent	2,150.00	2,150.00	0.00
117 Building Maint			
117.5 Misc Repairs	0.00		
Total 117 Building Maint	<u>0.00</u>		
119 Utilities			
119.1 Electrical	235.56	300.00	-64.44
119.4 Trash	0.00	100.00	-100.00

Walker County Emergency Services District #1

Profit & Loss Budget Performance

January 2026

	Jan 26	Budget	\$ Over Budget
119.5 Water/Sewer	223.67	100.00	123.67
Total 119 Utilities	459.23	500.00	-40.77
Back Ground Checks 518.1	0.00	200.00	-200.00
Postage Delivery Box Rent 504.1	0.00		
Total 100 ESD	13,513.45	13,491.50	21.95
118 Groundskeeping			
118.1 Mowing	250.00		
Total 118 Groundskeeping	250.00		
200 RVFD			
202 Fees, Dues, Subsc			
202.1 Memberships	0.00	250.00	-250.00
202.2 Software	1,034.80	800.00	234.80
Total 202 Fees, Dues, Subsc	1,034.80	1,050.00	-15.20
203 Professional Services			
203.1 Accounting	709.00	250.00	459.00
203.5 Background Checks	121.50	333.00	-211.50
Total 203 Professional Services	830.50	583.00	247.50
204 Inspect / registrations			
204.1 Vehicles	0.00	100.00	-100.00
204.2 Equipment	0.00	100.00	-100.00
Total 204 Inspect / registrations	0.00	200.00	-200.00
205 IT and Systems			
205.2 Website/Domain Mgt fees	211.93	250.00	-38.07
Total 205 IT and Systems	211.93	250.00	-38.07
207 Labor			
207.1 Chief	5,812.46	4,464.42	1,348.04
207.2 Duty Crew	8,259.67	16,972.00	-8,712.33
207.3 Non-Shift Wages	0.00	3,125.00	-3,125.00
207.4 Admin	1,923.98	1,473.00	450.98
207.5 Volunteer Stipend	555.94	1,302.00	-746.06
207.6 Taxes	4,175.36	2,983.00	1,192.36
Total 207 Labor	20,727.41	30,319.42	-9,592.01
208 Travel	591.72		
209 Training	300.00		
210 Supplies			
210.1 Office	0.00		
210.2 Janitorial	106.29	166.00	-59.71
210.3 Pantry	0.00	83.00	-83.00
210.4 Medical	172.88		
210.5 Misc Supplies	73.58		
Total 210 Supplies	352.75	249.00	103.75
211 Tactical Gear	0.00		
212 Uniforms	7,527.67		
213 Minor Equip <\$1000			

Walker County Emergency Services District #1

Profit & Loss Budget Performance

January 2026

	Jan 26	Budget	\$ Over Budget
213.1 Hand Tools	0.00		
Total 213 Minor Equip <\$1000	0.00		
214 Furnishings	0.00		
215 Fuel	1,686.73	600.00	1,086.73
217 Building Maint.			
217.1 Plumbing	0.00		
217.2 Electrical	0.00		
217.3 HVAC	0.00		
217.4 Generators	503.99		
217.5 Misc Repairs	1,889.90		
217 Building Maint. - Other	0.00	0.00	0.00
Total 217 Building Maint.	2,393.89	0.00	2,393.89
218 Groundskeeping			
218.1 Mowing	282.00	600.00	-318.00
218.2 Pest Control	0.00	166.00	-166.00
218.3 Aerobic System	0.00		
Total 218 Groundskeeping	282.00	766.00	-484.00
219 Utilities			
219.1 Electric	607.83	600.00	7.83
219.2 Gas	169.02	250.00	-80.98
219.3 Internet/Phone	615.50	800.00	-184.50
219.4 Trash	45.00	100.00	-55.00
219.5 Water/Sewer	89.78	75.00	14.78
Total 219 Utilities	1,527.13	1,825.00	-297.87
220 Vehicle/Appart/Trailer			
220.1 Purchase/Replace	0.00		
220.2 Repairs	909.67		
220.3 Maintenance	833.22		
Total 220 Vehicle/Appart/Trailer	1,742.89		
221 Equipment/radios/boats/etc			
221.1 Purchase/Replace	0.00		
221.2 Medical	0.00		
221.3 Repairs	0.00		
221.4 Maintenance	30.00		
Total 221 Equipment/radios/boats/etc	30.00		
Total 200 RVFD	39,239.42	35,842.42	3,397.00
300 Dodge			
302 Fees, Dues, Subscr			
302.2 Software	0.00	0.00	0.00
302.3 Misc Fees	90.00		
Total 302 Fees, Dues, Subscr	90.00	0.00	90.00
309 Training	0.00		
310 Supplies			
310.1 Office	0.00		

Walker County Emergency Services District #1

Profit & Loss Budget Performance

January 2026

	Jan 26	Budget	\$ Over Budget
310.4 Medical	0.00		
310.5 Misc Supplies	244.59		
Total 310 Supplies	244.59		
311 Tactical Gear	0.00		
315 Fuel	224.29	200.00	24.29
317 Building Maintenance			
317.3 HVAC	0.00		
317.5 Misc Repairs	0.00	200.00	-200.00
Total 317 Building Maintenance	0.00	200.00	-200.00
318 Groundskeeping			
318.1 Mowing	158.00	175.00	-17.00
Total 318 Groundskeeping	158.00	175.00	-17.00
319 Utilities			
319.1 Electric	160.20	150.00	10.20
319.2 Gas	129.00	100.00	29.00
319.5 Water/Sewer	31.99	50.00	-18.01
Total 319 Utilities	321.19	300.00	21.19
320 Vehicle/Apparatus/Trailers			
320.2 Repairs	0.00	333.00	-333.00
320.3 Maintenance	0.00		
Total 320 Vehicle/Apparatus/Trailers	0.00	333.00	-333.00
321 Equipment/Radios/ Boats etc			
321.1 Purchase/Replace	0.00		
321.4 Maintenance	266.45		
Total 321 Equipment/Radios/ Boats etc	266.45		
Total 300 Dodge	1,304.52	1,208.00	96.52
400 IES Funds			
401 One Time Expend			
401.1 Dodge	0.00		
401.2 Riverside	0.00		
Total 401 One Time Expend	0.00		
402 Working Capital Trans			
402.2 Riverside	0.00		
Total 402 Working Capital Trans	0.00		
404 Sinking			
404.3 Operations Reserve	0.00		
Total 404 Sinking	0.00		
Total 400 IES Funds	0.00		
Construction/Progress 700	0.00		
Department Expenses 600			
Dodge VFD 601			
Dodge Equipment/Gear 601.3	0.00	0.00	0.00
Dodge Training 601.2	0.00		
Dodge VFD ESD Funds 601.1	0.00	2,000.00	-2,000.00

Walker County Emergency Services District #1

Profit & Loss Budget Performance

January 2026

	Jan 26	Budget	\$ Over Budget
Vehicle Registration 601.4	0.00		
Total Dodge VFD 601	0.00	2,000.00	-2,000.00
Riverside VFD 602-603			
Riverside Labor 602			
Chief 602.1	0.00		
Duty Crew 602.4	0.00		
Hourly Rate 602.3	0.00		
Scheduler/Payroll Clerk 602.2	0.00		
Stipend 602.5	0.00		
Taxes 602.6	0.00		
Total Riverside Labor 602	0.00		
Riverside Operations 603			
Equipment and Gear 603.3			
ESD 603.31	0.00		
Radios 603.33	0.00		
Uniforms 603.34	0.00		
Total Equipment and Gear 603.3	0.00		
Facilities Operations 603.1			
Building Maintenance 603.18	0.00		
Cleaning 603.17	0.00		
Electric 603.12	0.00		
Gas 603.13	0.00		
Misc 603.110	0.00		
Mowing 603.16	0.00		
Office Supplies 603.114	0.00		
Phone/Internet 603.14	0.00		
Sewer 603.112	0.00		
Subscriptions/Software 603.113	0.00		
Supplies Medical 603.191	0.00		
Supplies Operations 603.19	0.00		
Water 603.11	0.00		
Total Facilities Operations 603.1	0.00		
Training 603.4			
Riverside 603.42	0.00		
Training 603.4 - Other	0.00		
Total Training 603.4	0.00		
Vehicles/Equipments 603.2			
Fuel 603.21	0.00		
Inspections 603.22	0.00	0.00	0.00
Registration 603.23	0.00	10.00	-10.00
Repairs Equipment 603.28	0.00		
Repairs Vehicles 603.24	0.00		
Tires 603.26	0.00		
Towing 603.25	0.00		

Walker County Emergency Services District #1

Profit & Loss Budget Performance

January 2026

	<u>Jan 26</u>	<u>Budget</u>	<u>\$ Over Budget</u>
Vehicle Payment 603.27	0.00		
Total Vehicles/Equipments 603.2	0.00	10.00	-10.00
Total Riverside Operations 603	0.00	10.00	-10.00
Total Riverside VFD 602-603	0.00	10.00	-10.00
Total Department Expenses 600	0.00	2,010.00	-2,010.00
ESD O&M 550			
Electric 550.2	0.00	300.00	-300.00
Rent 550.1	0.00	2,150.00	-2,150.00
Sanitation 550.4	0.00	100.00	-100.00
Water 550.3	0.00	100.00	-100.00
Total ESD O&M 550	0.00	2,650.00	-2,650.00
Total Expense	54,307.39	55,201.92	-894.53
Net Ordinary Income	107,590.06	172,561.08	-64,971.02
Other Income/Expense			
Other Income			
503 Interest Income	7,123.42	7,000.00	123.42
Total Other Income	7,123.42	7,000.00	123.42
Net Other Income	7,123.42	7,000.00	123.42
Net Income	<u>114,713.48</u>	<u>179,561.08</u>	<u>-64,847.60</u>

Walker County Emergency Services District #1

Profit & Loss Budget Performance

January 2026

Ordinary Income/Expense	<u>Oct '25 - Jan 26</u>	<u>YTD Budget</u>	<u>\$ Over Budget</u>
Income			
501 WCAD Ad Val. Taxes/Pen/Int	291,236.40	348,982.00	-57,745.60
502 State Comp Sales Tax	136,916.87	114,177.00	22,739.87
504 Previous Revenue	0.00	715,852.00	-715,852.00
506 Miscellaneous Income	22.07		
Total Income	<u>428,175.34</u>	<u>1,179,011.00</u>	<u>-750,835.66</u>
Expense			
100 ESD			
101 Advertising/Notification	0.00	600.00	-600.00
102 Fees, dues, subscri			
102.1 Membership	0.00	0.00	0.00
102.3 Misc Fees	1,871.00	100.00	1,771.00
102 Fees, dues, subscri - Other	0.00	0.00	0.00
Total 102 Fees, dues, subscri	<u>1,871.00</u>	<u>100.00</u>	<u>1,771.00</u>
103 Professional Fees			
103.1 Accounting	6,000.00	6,000.00	0.00
103.2 Admin Assistant	3,400.00	3,400.00	0.00
103.3 Legal Fees	7,005.00	12,000.00	-4,995.00
103.4 WCAD Allocations Coll/App	0.00	0.00	0.00
Total 103 Professional Fees	<u>16,405.00</u>	<u>21,400.00</u>	<u>-4,995.00</u>
104 Inspect /Regist			
104.1 Vehciles	15.38		
Total 104 Inspect /Regist	<u>15.38</u>		
105 IT and Systems			
105.2 Website/Domain Mang	847.72	834.00	13.72
Total 105 IT and Systems	<u>847.72</u>	<u>834.00</u>	<u>13.72</u>
106 Insurance			
106.1 Directors Bond Insurance	0.00	400.00	-400.00
106.2 Insurance (LI/PR/WC)	43,450.50	0.00	43,450.50
Total 106 Insurance	<u>43,450.50</u>	<u>400.00</u>	<u>43,050.50</u>
108 Travel	0.00	5,000.00	-5,000.00
109 Commissioner Training	1,475.00	1,500.00	-25.00
110 Supplies			
110.1 Office	157.11	332.00	-174.89
110 Supplies - Other	0.00	0.00	0.00
Total 110 Supplies	<u>157.11</u>	<u>332.00</u>	<u>-174.89</u>
116 Rent	8,600.00	8,600.00	0.00
117 Building Maint			
117.5 Misc Repairs	4,520.00		
Total 117 Building Maint	<u>4,520.00</u>		
119 Utilities			
119.1 Electrical	1,033.00	1,200.00	-167.00
119.4 Trash	84.50	400.00	-315.50

Walker County Emergency Services District #1

Profit & Loss Budget Performance

January 2026

	Oct '25 - Jan 26	YTD Budget	\$ Over Budget
119.5 Water/Sewer	534.77	400.00	134.77
Total 119 Utilities	1,652.27	2,000.00	-347.73
Back Ground Checks 518.1	0.00	800.00	-800.00
Postage Delivery Box Rent 504.1	0.00	100.00	-100.00
Total 100 ESD	78,993.98	41,666.00	37,327.98
118 Groundskeeping			
118.1 Mowing	250.00		
Total 118 Groundskeeping	250.00		
200 RVFD			
202 Fees, Dues, Subsc			
202.1 Memberships	0.00	1,000.00	-1,000.00
202.2 Software	1,034.80	3,600.00	-2,565.20
Total 202 Fees, Dues, Subsc	1,034.80	4,600.00	-3,565.20
203 Professional Services			
203.1 Accounting	2,631.86	2,000.00	631.86
203.5 Background Checks	894.97	1,332.00	-437.03
Total 203 Professional Services	3,526.83	3,332.00	194.83
204 Inspect / registrations			
204.1 Vehicles	0.00	1,200.00	-1,200.00
204.2 Equipment	0.00	1,200.00	-1,200.00
Total 204 Inspect / registrations	0.00	2,400.00	-2,400.00
205 IT and Systems			
205.2 Website/Domain Mgt fees	1,274.15	1,000.00	274.15
Total 205 IT and Systems	1,274.15	1,000.00	274.15
207 Labor			
207.1 Chief	13,550.64	17,857.68	-4,307.04
207.2 Duty Crew	30,484.26	67,888.00	-37,403.74
207.3 Non-Shift Wages	0.00	12,500.00	-12,500.00
207.4 Admin	7,410.91	5,892.00	1,518.91
207.5 Volunteer Stipend	1,913.48	5,208.00	-3,294.52
207.6 Taxes	13,902.30	11,930.00	1,972.30
Total 207 Labor	67,261.59	121,275.68	-54,014.09
208 Travel	2,439.02	2,000.00	439.02
209 Training	2,660.69	4,000.00	-1,339.31
210 Supplies			
210.1 Office	296.31	3,000.00	-2,703.69
210.2 Janitorial	352.28	664.00	-311.72
210.3 Pantry	0.00	332.00	-332.00
210.4 Medical	716.41	5,000.00	-4,283.59
210.5 Misc Supplies	286.94	1,000.00	-713.06
Total 210 Supplies	1,651.94	9,996.00	-8,344.06
211 Tactical Gear	0.00	15,000.00	-15,000.00
212 Uniforms	7,693.30	7,000.00	693.30
213 Minor Equip <\$1000			

Walker County Emergency Services District #1

Profit & Loss Budget Performance

January 2026

	Oct '25 - Jan 26	YTD Budget	\$ Over Budget
213.1 Hand Tools	39.99	5,000.00	-4,960.01
Total 213 Minor Equip <\$1000	39.99	5,000.00	-4,960.01
214 Furnishings	1,980.00	1,000.00	980.00
215 Fuel	2,788.47	2,400.00	388.47
217 Building Maint.			
217.1 Plumbing	0.00	1,000.00	-1,000.00
217.2 Electrical	449.00	2,000.00	-1,551.00
217.3 HVAC	0.00	5,000.00	-5,000.00
217.4 Generators	503.99	2,500.00	-1,996.01
217.5 Misc Repairs	5,921.44		
217 Building Maint. - Other	0.00	0.00	0.00
Total 217 Building Maint.	6,874.43	10,500.00	-3,625.57
218 Groundskeeping			
218.1 Mowing	1,613.00	2,400.00	-787.00
218.2 Pest Control	219.88	664.00	-444.12
218.3 Aerobic System	390.00	500.00	-110.00
Total 218 Groundskeeping	2,222.88	3,564.00	-1,341.12
219 Utilities			
219.1 Electric	2,304.55	2,400.00	-95.45
219.2 Gas	299.15	1,000.00	-700.85
219.3 Internet/Phone	1,449.75	3,200.00	-1,750.25
219.4 Trash	135.00	400.00	-265.00
219.5 Water/Sewer	269.34	300.00	-30.66
Total 219 Utilities	4,457.79	7,300.00	-2,842.21
220 Vehicle/Appart/Trailer			
220.1 Purchase/Replace	0.00	15,000.00	-15,000.00
220.2 Repairs	3,054.67	10,000.00	-6,945.33
220.3 Maintenance	4,400.68	10,000.00	-5,599.32
Total 220 Vehicle/Appart/Trailer	7,455.35	35,000.00	-27,544.65
221 Equipment/radios/boats/etc			
221.1 Purchase/Replace	0.00	5,000.00	-5,000.00
221.2 Medical	0.00	5,000.00	-5,000.00
221.3 Repairs	257.85	5,000.00	-4,742.15
221.4 Maintenance	1,479.71	7,000.00	-5,520.29
Total 221 Equipment/radios/boats/etc	1,737.56	22,000.00	-20,262.44
Total 200 RVFD	115,098.79	257,367.68	-142,268.89
300 Dodge			
302 Fees, Dues, Subscr			
302.2 Software	0.00	0.00	0.00
302.3 Misc Fees	381.60		
Total 302 Fees, Dues, Subscr	381.60	0.00	381.60
309 Training	0.00	2,000.00	-2,000.00
310 Supplies			
310.1 Office	0.00	1,000.00	-1,000.00

Walker County Emergency Services District #1

Profit & Loss Budget Performance

January 2026

	Oct '25 - Jan 26	YTD Budget	\$ Over Budget
310.4 Medical	0.00	1,000.00	-1,000.00
310.5 Misc Supplies	244.59	800.00	-555.41
Total 310 Supplies	244.59	2,800.00	-2,555.41
311 Tactical Gear	0.00	1,500.00	-1,500.00
315 Fuel	501.16	800.00	-298.84
317 Building Maintenance			
317.3 HVAC	0.00	200.00	-200.00
317.5 Misc Repairs	0.00	800.00	-800.00
Total 317 Building Maintenance	0.00	1,000.00	-1,000.00
318 Groundskeeping			
318.1 Mowing	474.00	700.00	-226.00
Total 318 Groundskeeping	474.00	700.00	-226.00
319 Utilities			
319.1 Electric	527.04	600.00	-72.96
319.2 Gas	258.84	400.00	-141.16
319.5 Water/Sewer	96.94	200.00	-103.06
Total 319 Utilities	882.82	1,200.00	-317.18
320 Vehicle/Apparatus/Trailers			
320.2 Repairs	0.00	1,332.00	-1,332.00
320.3 Maintenance	235.94		
Total 320 Vehicle/Apparatus/Trailers	235.94	1,332.00	-1,096.06
321 Equipment/Radios/ Boats etc			
321.1 Purchase/Replace	0.00	5,000.00	-5,000.00
321.4 Maintenance	266.45		
Total 321 Equipment/Radios/ Boats etc	266.45	5,000.00	-4,733.55
Total 300 Dodge	2,986.56	16,332.00	-13,345.44
400 IES Funds			
401 One Time Expend			
401.1 Dodge	0.00	51,000.00	-51,000.00
401.2 Riverside	22,806.49	27,000.00	-4,193.51
Total 401 One Time Expend	22,806.49	78,000.00	-55,193.51
402 Working Capital Trans			
402.2 Riverside	28,000.00		
Total 402 Working Capital Trans	28,000.00		
404 Sinking			
404.3 Operations Reserve	0.00	800,000.00	-800,000.00
Total 404 Sinking	0.00	800,000.00	-800,000.00
Total 400 IES Funds	50,806.49	878,000.00	-827,193.51
Construction/Progress 700	0.00	1.00	-1.00
Department Expenses 600			
Dodge VFD 601			
Dodge Equipment/Gear 601.3	0.00	2,000.00	-2,000.00
Dodge Training 601.2	0.00	2,400.00	-2,400.00
Dodge VFD ESD Funds 601.1	1,220.43	8,000.00	-6,779.57

Walker County Emergency Services District #1

Profit & Loss Budget Performance

January 2026

	Oct '25 - Jan 26	YTD Budget	\$ Over Budget
Vehicle Registration 601.4	0.00	10.00	-10.00
Total Dodge VFD 601	1,220.43	12,410.00	-11,189.57
Riverside VFD 602-603			
Riverside Labor 602			
Chief 602.1	1,934.54	0.00	1,934.54
Duty Crew 602.4	10,687.75	0.00	10,687.75
Hourly Rate 602.3	0.00	0.00	0.00
Scheduler/Payroll Clerk 602.2	1,248.09	0.00	1,248.09
Stipend 602.5	387.87	0.00	387.87
Taxes 602.6	5,109.80	0.00	5,109.80
Total Riverside Labor 602	19,368.05	0.00	19,368.05
Riverside Operations 603			
Equipment and Gear 603.3			
ESD 603.31	0.00	0.00	0.00
Radios 603.33	0.00	0.00	0.00
Uniforms 603.34	0.00	0.00	0.00
Total Equipment and Gear 603.3	0.00	0.00	0.00
Facilities Operations 603.1			
Building Maintenance 603.18	3,168.48	0.00	3,168.48
Cleaning 603.17	0.00	0.00	0.00
Electric 603.12	1,067.53	0.00	1,067.53
Gas 603.13	65.52	0.00	65.52
Misc 603.110	2,305.52	0.00	2,305.52
Mowing 603.16	564.00	0.00	564.00
Office Supplies 603.114	697.84	0.00	697.84
Phone/Internet 603.14	880.68	0.00	880.68
Sewer 603.112	45.00	0.00	45.00
Subscriptions/Software 603.113	103.65	0.00	103.65
Supplies Medical 603.191	54.54	0.00	54.54
Supplies Operations 603.19	1,735.15	0.00	1,735.15
Water 603.11	138.46	0.00	138.46
Total Facilities Operations 603.1	10,826.37	0.00	10,826.37
Training 603.4			
Riverside 603.42	0.00	0.00	0.00
Training 603.4 - Other	3,500.00	0.00	3,500.00
Total Training 603.4	3,500.00	0.00	3,500.00
Vehicles/Equipments 603.2			
Fuel 603.21	1,672.35	0.00	1,672.35
Inspections 603.22	0.00	0.00	0.00
Registration 603.23	0.00	40.00	-40.00
Repairs Equipment 603.28	0.00	0.00	0.00
Repairs Vehicles 603.24	3,272.86	0.00	3,272.86
Tires 603.26	0.00	0.00	0.00
Towing 603.25	0.00	0.00	0.00

Walker County Emergency Services District #1

Profit & Loss Budget Performance

January 2026

	Oct '25 - Jan 26	YTD Budget	\$ Over Budget
Vehicle Payment 603.27	0.00	0.00	0.00
Total Vehicles/Equipments 603.2	4,945.21	40.00	4,905.21
Total Riverside Operations 603	19,271.58	40.00	19,231.58
Total Riverside VFD 602-603	38,639.63	40.00	38,599.63
Total Department Expenses 600	39,860.06	12,450.00	27,410.06
ESD O&M 550			
Electric 550.2	0.00	1,200.00	-1,200.00
Rent 550.1	0.00	27,950.00	-27,950.00
Sanitation 550.4	0.00	400.00	-400.00
Water 550.3	0.00	400.00	-400.00
Total ESD O&M 550	0.00	29,950.00	-29,950.00
Total Expense	287,995.88	1,235,766.68	-947,770.80
Net Ordinary Income	140,179.46	-56,755.68	196,935.14
Other Income/Expense			
Other Income			
503 Interest Income	28,952.93	28,000.00	952.93
Total Other Income	28,952.93	28,000.00	952.93
Net Other Income	28,952.93	28,000.00	952.93
Net Income	<u>169,132.39</u>	<u>-28,755.68</u>	<u>197,888.07</u>

Walker County Emergency Services District #1

Profit & Loss Budget Performance

January 2026

	Annual Budget
Ordinary Income/Expense	
Income	
501 WCAD Ad Val. Taxes/Pen/Int	545,000.00
502 State Comp Sales Tax	340,000.00
504 Previous Revenue	715,852.00
506 Miscellaneous Income	
Total Income	1,600,852.00
Expense	
100 ESD	
101 Advertising/Notification	600.00
102 Fees, dues, subscri	
102.1 Membership	1,700.00
102.3 Misc Fees	100.00
102 Fees, dues, subscri - Other	0.00
Total 102 Fees, dues, subscri	1,800.00
103 Professional Fees	
103.1 Accounting	8,000.00
103.2 Admin Assistant	10,200.00
103.3 Legal Fees	36,000.00
103.4 WCAD Allocations Coll/App	17,000.00
Total 103 Professional Fees	71,200.00
104 Inspect /Regist	
104.1 Vehciles	
Total 104 Inspect /Regist	
105 IT and Systems	
105.2 Website/Domain Mang	2,502.00
Total 105 IT and Systems	2,502.00
106 Insurance	
106.1 Directors Bond Insurance	400.00
106.2 Insurance (LI/PR/WC)	40,000.00
Total 106 Insurance	40,400.00
108 Travel	5,000.00
109 Commissioner Training	7,500.00
110 Supplies	
110.1 Office	996.00
110 Supplies - Other	0.00
Total 110 Supplies	996.00
116 Rent	25,800.00
117 Building Maint	
117.5 Misc Repairs	
Total 117 Building Maint	
119 Utilities	
119.1 Electrical	3,600.00
119.4 Trash	1,200.00

Walker County Emergency Services District #1 Profit & Loss Budget Performance January 2026

	Annual Budget
119.5 Water/Sewer	1,200.00
Total 119 Utilities	6,000.00
Back Ground Checks 518.1	2,400.00
Postage Delivery Box Rent 504.1	100.00
Total 100 ESD	164,298.00
118 Groundskeeping	
118.1 Mowing	
Total 118 Groundskeeping	
200 RVFD	
202 Fees, Dues, Subsc	
202.1 Memberships	3,000.00
202.2 Software	10,000.00
Total 202 Fees, Dues, Subsc	13,000.00
203 Professional Services	
203.1 Accounting	4,000.00
203.5 Background Checks	4,000.00
Total 203 Professional Services	8,000.00
204 Inspect / registrations	
204.1 Vehicles	2,000.00
204.2 Equipment	2,000.00
Total 204 Inspect / registrations	4,000.00
205 IT and Systems	
205.2 Website/Domain Mgt fees	3,000.00
Total 205 IT and Systems	3,000.00
207 Labor	
207.1 Chief	53,573.00
207.2 Duty Crew	203,672.00
207.3 Non-Shift Wages	37,501.00
207.4 Admin	17,680.00
207.5 Volunteer Stipend	15,630.00
207.6 Taxes	35,794.00
Total 207 Labor	363,850.00
208 Travel	2,000.00
209 Training	4,000.00
210 Supplies	
210.1 Office	3,000.00
210.2 Janitorial	2,000.00
210.3 Pantry	1,000.00
210.4 Medical	5,000.00
210.5 Misc Supplies	1,000.00
Total 210 Supplies	12,000.00
211 Tactical Gear	15,000.00
212 Uniforms	7,000.00
213 Minor Equip <\$1000	

Walker County Emergency Services District #1

Profit & Loss Budget Performance

January 2026

	Annual Budget
213.1 Hand Tools	5,000.00
Total 213 Minor Equip <\$1000	5,000.00
214 Furnishings	1,000.00
215 Fuel	7,200.00
217 Building Maint.	
217.1 Plumbing	1,000.00
217.2 Electrical	2,000.00
217.3 HVAC	5,000.00
217.4 Generators	2,500.00
217.5 Misc Repairs	
217 Building Maint. - Other	0.00
Total 217 Building Maint.	10,500.00
218 Groundskeeping	
218.1 Mowing	7,200.00
218.2 Pest Control	2,000.00
218.3 Aerobic System	500.00
Total 218 Groundskeeping	9,700.00
219 Utilities	
219.1 Electric	7,200.00
219.2 Gas	3,000.00
219.3 Internet/Phone	9,600.00
219.4 Trash	1,200.00
219.5 Water/Sewer	900.00
Total 219 Utilities	21,900.00
220 Vehicle/Appart/Trailer	
220.1 Purchase/Replace	15,000.00
220.2 Repairs	10,000.00
220.3 Maintenance	10,000.00
Total 220 Vehicle/Appart/Trailer	35,000.00
221 Equipment/radios/boats/etc	
221.1 Purchase/Replace	5,000.00
221.2 Medical	5,000.00
221.3 Repairs	5,000.00
221.4 Maintenance	7,000.00
Total 221 Equipment/radios/boats/etc	22,000.00
Total 200 RVFD	544,150.00
300 Dodge	
302 Fees, Dues, Subscr	
302.2 Software	1,500.00
302.3 Misc Fees	
Total 302 Fees, Dues, Subscr	1,500.00
309 Training	2,000.00
310 Supplies	
310.1 Office	1,000.00

Walker County Emergency Services District #1

Profit & Loss Budget Performance

January 2026

	Annual Budget
310.4 Medical	1,000.00
310.5 Misc Supplies	800.00
Total 310 Supplies	2,800.00
311 Tactical Gear	1,500.00
315 Fuel	2,200.00
317 Building Maintenance	
317.3 HVAC	200.00
317.5 Misc Repairs	2,100.00
Total 317 Building Maintenance	2,300.00
318 Groundskeeping	
318.1 Mowing	2,100.00
Total 318 Groundskeeping	2,100.00
319 Utilities	
319.1 Electric	1,800.00
319.2 Gas	1,200.00
319.5 Water/Sewer	600.00
Total 319 Utilities	3,600.00
320 Vehicle/Apparatus/Trailers	
320.2 Repairs	4,000.00
320.3 Maintenance	
Total 320 Vehicle/Apparatus/Trailers	4,000.00
321 Equipment/Radios/ Boats etc	
321.1 Purchase/Replace	5,000.00
321.4 Maintenance	
Total 321 Equipment/Radios/ Boats etc	5,000.00
Total 300 Dodge	27,000.00
400 IES Funds	
401 One Time Expend	
401.1 Dodge	51,000.00
401.2 Riverside	27,000.00
Total 401 One Time Expend	78,000.00
402 Working Capital Trans	
402.2 Riverside	
Total 402 Working Capital Trans	
404 Sinking	
404.3 Operaions Reserve	800,000.00
Total 404 Sinking	800,000.00
Total 400 IES Funds	878,000.00
Construction/Progress 700	1.00
Department Expenses 600	
Dodge VFD 601	
Dodge Equipment/Gear 601.3	2,000.00
Dodge Training 601.2	2,400.00
Dodge VFD ESD Funds 601.1	24,000.00

Walker County Emergency Services District #1

Profit & Loss Budget Performance

January 2026

	Annual Budget
Vehicle Registration 601.4	10.00
Total Dodge VFD 601	28,410.00
Riverside VFD 602-603	
Riverside Labor 602	
Chief 602.1	0.00
Duty Crew 602.4	0.00
Hourly Rate 602.3	0.00
Scheduler/Payroll Clerk 602.2	0.00
Stipend 602.5	0.00
Taxes 602.6	0.00
Total Riverside Labor 602	0.00
Riverside Operations 603	
Equipment and Gear 603.3	
ESD 603.31	0.00
Radios 603.33	0.00
Uniforms 603.34	0.00
Total Equipment and Gear 603.3	0.00
Facilities Operations 603.1	
Building Maintenance 603.18	0.00
Cleaning 603.17	0.00
Electric 603.12	0.00
Gas 603.13	0.00
Misc 603.110	0.00
Mowing 603.16	0.00
Office Supplies 603.114	0.00
Phone/Internet 603.14	0.00
Sewer 603.112	0.00
Subscriptions/Software 603.113	0.00
Supplies Medical 603.191	0.00
Supplies Operations 603.19	0.00
Water 603.11	0.00
Total Facilities Operations 603.1	0.00
Training 603.4	
Riverside 603.42	0.00
Training 603.4 - Other	0.00
Total Training 603.4	0.00
Vehicles/Equipments 603.2	
Fuel 603.21	0.00
Inspections 603.22	0.00
Registration 603.23	120.00
Repairs Equipment 603.28	0.00
Repairs Vehicles 603.24	0.00
Tires 603.26	0.00
Towing 603.25	0.00

Walker County Emergency Services District #1 Profit & Loss Budget Performance January 2026

	Annual Budget
Vehicle Payment 603.27	0.00
Total Vehicles/Equipments 603.2	120.00
Total Riverside Operations 603	120.00
Total Riverside VFD 602-603	120.00
Total Department Expenses 600	28,530.00
ESD O&M 550	
Electric 550.2	3,600.00
Rent 550.1	45,150.00
Sanitation 550.4	1,200.00
Water 550.3	1,200.00
Total ESD O&M 550	51,150.00
Total Expense	1,693,129.00
Net Ordinary Income	-92,277.00
Other Income/Expense	
Other Income	
503 Interest Income	84,000.00
Total Other Income	84,000.00
Net Other Income	84,000.00
Net Income	-8,277.00