

Revenues and Expenditures
February 2026

551 First National Checking

		Balance Forward		\$ 84,305.33
Revenue				
Type	Whom	Cleared	Amount	Balance
Deposit				\$ 84,305.33
transfer				\$ 84,305.33
transfer				\$ 84,305.33
Deposit				\$ 84,305.33
Deposit				\$ 84,305.33
Total Revenue				<u>\$ 84,305.33</u>
			\$ -	
Expenditures				
ck	Luci Smith		\$ 850.00	\$ 83,455.33
ck	Coveler Peeler		\$ 1,325.05	\$ 82,130.28
ck	clicktunity		\$ 211.93	\$ 81,918.35
ck	ashron		\$ 2,150.00	\$ 79,768.35
ck	riverside sud		\$ 58.55	\$ 79,709.80
ck	hire right		\$ 67.50	\$ 79,642.30
ck	entergy		\$ 267.74	\$ 79,374.56
ck	vfis - treasurer bond		\$ 500.00	\$ 78,874.56
ck	tx mutual		\$ 2,147.08	\$ 76,727.48
ck	c crocker - safed		\$ 1,944.19	\$ 74,783.29
cc	s lucher - safed		\$ 960.55	\$ 73,822.74
ck	dodge vfd		\$ 248.25	\$ 73,574.49
ck	rvfd - operations		\$ 5,561.61	\$ 68,012.88
ck	rvfd - labor		\$ 23,981.00	\$ 44,031.88
ck	hdl		\$ 1,828.00	\$ 42,203.88
ck	wcta		\$ 7.69	\$ 42,196.19
ck	mccall gibson		\$ 2,500.00	\$ 39,696.19
Total Expenditures			\$ 44,609.14	
Ending Balance				<u>\$ 39,696.19</u>

552 First National Savings

		Balance Forward		\$ 106,422.77
Revenue				
		Cleared	Amount	Balance
Deposit	interest		\$ 63.43	\$ 106,486.20
Transfer	from 553		\$ 240,000.00	\$ 346,486.20
Transfer				\$ 346,486.20
Total Revenue			\$ 240,063.43	
Expenditures				
Transfer	txclass		\$ 100,000.00	\$ 246,486.20
Total Expenditures			\$ 100,000.00	\$ 246,486.20
Ending Balance				<u>\$ 246,486.20</u>

553 First National Money Market Ad Valorem

		Balance Forward		\$ 61,078.60
Revenue				
		Cleared	Amount	Balance
Deposit	interest		\$ 223.53	\$ 61,302.13
Deposit	WCAD		\$ 19,211.40	\$ 80,513.53
Deposit	WCAD		\$ 2.62	\$ 80,516.15

Revenues and Expenditures

February 2026

Deposit	WCAD	\$ 32.45	\$ 80,548.60	
Deposit	WCAD	\$ 13,471.27	\$ 94,019.87	
Deposit	WCAD	\$ 10.96	\$ 94,030.83	
Deposit	WCAD	\$ 3,870.33	\$ 97,901.16	
Deposit	WCAD	\$ 2,973.17	\$ 100,874.33	
Deposit	WCAD	\$ 0.30	\$ 100,874.63	
Deposit	WCAD	\$ 71,365.48	\$ 172,240.11	
Deposit	WCAD	\$ 2,733.92	\$ 174,974.03	
Deposit	WCAD	\$ 63,993.56	\$ 238,967.59	
Deposit	WCAD	\$ 250.04	\$ 239,217.63	
Deposit	WCAD	\$ 10.49	\$ 239,228.12	
Deposit	WCAD	\$ 11,418.87	\$ 250,646.99	
Deposit	WCAD	\$ 18,487.68	\$ 269,134.67	
Deposit	WCAD	\$ 535.68	\$ 269,670.35	
Deposit	WCAD	\$ 797.51	\$ 270,467.86	\$ 209,165.73
	Total Revenue	\$ 209,389.26		

Expenditures			
Transfer	transfer to 552	\$ 240,000.00	\$ 30,467.86
Transfer	transfer to		\$ 30,467.86
	Total Expenditures	\$ 240,000.00	\$ 30,467.86
	Ending Balance		\$ 30,467.86

554 First National Money Market Sales Tax

		Balance Forward	\$ 80,265.15	
	Revenue			
		Cleared	Amount	Balance
Deposit	interest	\$ 152.14	\$ 80,417.29	
Deposit	State Comptroller	\$ 75,354.27	\$ 155,771.56	
	Total Revenue	\$ 75,506.41		
	Expenditures			
Transfer	checking 101.6		\$ 155,771.56	
	Total Expenditures	\$ -	\$ 155,771.56	
	Ending Balance		\$ 155,771.56	

555 TXClass

		Balance Forward	\$ 2,083,035.32	
	Revenue			
		Cleared	Amount	Balance
Deposit	Interest	\$ 6,342.91	\$ 2,089,378.23	
Deposit	Deposit	\$ 100,000.00	\$ 2,189,378.23	
	Total Deposits	\$ 106,342.91	\$ 2,189,378.23	
	Expenditures			
Transfer			\$ 2,189,378.23	
	Total Expenditures		\$ 2,189,378.23	
	Ending Balance		\$ 2,189,378.23	
	Total		\$ 2,661,800.04	

Walker County Emergency Services District #1 Balance Sheet

As of February 28, 2026

Feb 28, 26

ASSETS

Current Assets

Checking/Savings

551 First National checking	39,696.19
552 First National savings	246,486.20
553 First National AV	30,467.86
554 First National ST	155,771.56
555 TXClass	<u>2,189,378.23</u>

Total Checking/Savings 2,661,800.04

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 2,735,764.78

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 2,740,085.26

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 415,825.26

Total Equity 2,705,212.68

TOTAL LIABILITIES & EQUITY 2,740,085.26

Walker County Emergency Services District #1

Profit & Loss Budget Performance

February 2026

	<u>Feb 26</u>	<u>Budget</u>	<u>\$ Over Budget</u>
Ordinary Income/Expense			
Income			
501 WCAD Ad Val. Taxes/Pen/Int	209,165.73	127,521.00	81,644.73
502 State Comp Sales Tax	75,354.27	37,226.00	38,128.27
504 Previous Revenue	0.00		
506 Miscellaneous Income	0.00		
Total Income	<u>284,520.00</u>	<u>164,747.00</u>	<u>119,773.00</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	1,828.00		
102 Fees, dues, subscri - Other	0.00		
Total 102 Fees, dues, subscri	<u>1,828.00</u>	<u>0.00</u>	<u>1,828.00</u>
103 Professional Fees			
103.1 Accounting	2,500.00	2,000.00	500.00
103.2 Admin Assistant	850.00	850.00	0.00
103.3 Legal Fees	1,325.05	3,000.00	-1,674.95
103.4 WCAD Allocations Coll/App	0.00	0.00	0.00
Total 103 Professional Fees	<u>4,675.05</u>	<u>5,850.00</u>	<u>-1,174.95</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	500.00		
106.2 Insurance (LI/PR/WC)	2,147.08	0.00	2,147.08
Total 106 Insurance	<u>2,647.08</u>	<u>0.00</u>	<u>2,647.08</u>
108 Travel	1,944.19	0.00	1,944.19
109 Commissioner Training	960.55	6,000.00	-5,039.45
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>		
118 Groundskeeping			
118.1 Mowing	0.00		
Total 118 Groundskeeping	<u>0.00</u>		

Walker County Emergency Services District #1

Profit & Loss Budget Performance

February 2026

	Feb 26	Budget	\$ Over Budget
119 Utilities			
119.1 Electrical	267.74	300.00	-32.26
119.4 Trash	0.00	100.00	-100.00
119.5 Water/Sewer	58.55	100.00	-41.45
Total 119 Utilities	326.29	500.00	-173.71
Back Ground Checks 518.1	0.00	200.00	-200.00
Postage Delivery Box Rent 504.1	0.00		
Total 100 ESD	14,750.78	14,991.50	-240.72
200 RVFD			
202 Fees, Dues, Subsc			
202.1 Memberships	45.00	250.00	-205.00
202.2 Software	587.40	800.00	-212.60
Total 202 Fees, Dues, Subsc	632.40	1,050.00	-417.60
203 Professional Services			
203.1 Accounting	733.00	250.00	483.00
203.5 Background Checks	391.50	333.00	58.50
Total 203 Professional Services	1,124.50	583.00	541.50
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	0.00	250.00	-250.00
Total 205 IT and Systems	0.00	250.00	-250.00
207 Labor			
207.1 Chief	3,886.75	4,464.42	-577.67
207.2 Duty Crew	12,194.32	16,972.00	-4,777.68
207.3 Non-Shift Wages	0.00	3,125.00	-3,125.00
207.4 Admin	2,943.41	1,473.00	1,470.41
207.5 Volunteer Stipend	594.73	1,302.00	-707.27
207.6 Taxes	4,361.79	2,983.00	1,378.79
Total 207 Labor	23,981.00	30,319.42	-6,338.42
208 Travel	0.00		
209 Training	117.80		
210 Supplies			
210.1 Office	238.58		
210.2 Janitorial	0.00	167.00	-167.00
210.3 Pantry	0.00	83.00	-83.00
210.4 Medical	0.00		
210.5 Misc Supplies	0.00		
Total 210 Supplies	238.58	250.00	-11.42
211 Tactical Gear	0.00		
212 Uniforms	0.00		
213 Minor Equip <\$1000			

Walker County Emergency Services District #1

Profit & Loss Budget Performance

February 2026

	Feb 26	Budget	\$ Over Budget
213.1 Hand Tools	23.75		
Total 213 Minor Equip <\$1000	23.75		
214 Furnishings	0.00		
215 Fuel	0.00	600.00	-600.00
217 Building Maint.			
217.1 Plumbing	112.75		
217.2 Electrical	0.00		
217.3 HVAC	0.00		
217.4 Generators	0.00		
217.5 Misc Repairs	1,068.39		
217 Building Maint. - Other	0.00	0.00	0.00
Total 217 Building Maint.	1,181.14	0.00	1,181.14
218 Groundskeeping			
218.1 Mowing	282.00	600.00	-318.00
218.2 Pest Control	0.00	167.00	-167.00
218.3 Aerobic System	0.00		
Total 218 Groundskeeping	282.00	767.00	-485.00
219 Utilities			
219.1 Electric	588.61	600.00	-11.39
219.2 Gas	0.00	250.00	-250.00
219.3 Internet/Phone	307.74	800.00	-492.26
219.4 Trash	45.00	100.00	-55.00
219.5 Water/Sewer	87.48	75.00	12.48
Total 219 Utilities	1,028.83	1,825.00	-796.17
220 Vehicle/Appart/Trailer			
220.1 Purchase/Replace	0.00		
220.2 Repairs	778.17		
220.3 Maintenance	179.95		
Total 220 Vehicle/Appart/Trailer	958.12		
221 Equipment/radios/boats/etc			
221.1 Purchase/Replace	0.00		
221.2 Medical	0.00		
221.3 Repairs	0.00		
221.4 Maintenance	41.99		
Total 221 Equipment/radios/boats/etc	41.99		
Total 200 RVFD	29,610.11	35,844.42	-6,234.31
300 Dodge			
302 Fees, Dues, Subscr			
302.2 Software	0.00	0.00	0.00
302.3 Misc Fees	0.00		
Total 302 Fees, Dues, Subscr	0.00	0.00	0.00
309 Training	0.00		
310 Supplies			
310.1 Office	0.00		

Walker County Emergency Services District #1

Profit & Loss Budget Performance

February 2026

	Feb 26	Budget	\$ Over Budget
310.4 Medical	0.00		
310.5 Misc Supplies	0.00		
Total 310 Supplies	0.00		
311 Tactical Gear	0.00		
315 Fuel	0.00	200.00	-200.00
317 Building Maintenance			
317.3 HVAC	0.00		
317.5 Misc Repairs	0.00	250.00	-250.00
Total 317 Building Maintenance	0.00	250.00	-250.00
318 Groundskeeping			
318.1 Mowing	79.00	175.00	-96.00
Total 318 Groundskeeping	79.00	175.00	-96.00
319 Utilities			
319.1 Electric	137.68	150.00	-12.32
319.2 Gas	0.00	100.00	-100.00
319.5 Water/Sewer	31.57	50.00	-18.43
Total 319 Utilities	169.25	300.00	-130.75
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	0.00		
Total 321 Equipment/Radios/ Boats etc	0.00		
Total 300 Dodge	248.25	1,258.00	-1,009.75
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 Operaions 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

February 2026

	Feb 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

February 2026

	Feb 26	Budget	\$ Over Budget
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	44,609.14	56,753.92	-12,144.78
Net Ordinary Income	239,910.86	107,993.08	131,917.78
Other Income/Expense			
Other Income			
503 Interest Income	6,782.01	7,000.00	-217.99
Total Other Income	6,782.01	7,000.00	-217.99
Net Other Income	6,782.01	7,000.00	-217.99
Net Income	<u>246,692.87</u>	<u>114,993.08</u>	<u>131,699.79</u>

Walker County Emergency Services District #1

Profit & Loss Budget Performance

February 2026

	Oct '25 - Feb 26	YTD Budget	\$ Over Budget
Ordinary Income/Expense			
Income			
501 WCAD Ad Val. Taxes/Pen/Int	500,402.13	476,503.00	23,899.13
502 State Comp Sales Tax	212,271.14	151,403.00	60,868.14
504 Previous Revenue	0.00	715,852.00	-715,852.00
506 Miscellaneous Income	22.07		
Total Income	712,695.34	1,343,758.00	-631,062.66
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	3,699.00	100.00	3,599.00
102 Fees, dues, subscri - Other	0.00	0.00	0.00
Total 102 Fees, dues, subscri	3,699.00	100.00	3,599.00
103 Professional Fees			
103.1 Accounting	8,500.00	8,000.00	500.00
103.2 Admin Assistant	4,250.00	4,250.00	0.00
103.3 Legal Fees	8,330.05	15,000.00	-6,669.95
103.4 WCAD Allocations Coll/App	0.00	0.00	0.00
Total 103 Professional Fees	21,080.05	27,250.00	-6,169.95
104 Inspect /Regist			
104.1 Vehciles	23.07		
Total 104 Inspect /Regist	23.07		
105 IT and Systems			
105.2 Website/Domain Mang	1,059.65	1,042.50	17.15
Total 105 IT and Systems	1,059.65	1,042.50	17.15
106 Insurance			
106.1 Directors Bond Insurance	500.00	400.00	100.00
106.2 Insurance (LI/PR/WC)	45,597.58	0.00	45,597.58
Total 106 Insurance	46,097.58	400.00	45,697.58
108 Travel	1,944.19	5,000.00	-3,055.81
109 Commissioner Training	2,435.55	7,500.00	-5,064.45
110 Supplies			
110.1 Office	157.11	415.00	-257.89
110 Supplies - Other	0.00	0.00	0.00
Total 110 Supplies	157.11	415.00	-257.89
116 Rent	10,750.00	10,750.00	0.00
117 Building Maint			
117.5 Misc Repairs	4,520.00		
Total 117 Building Maint	4,520.00		
118 Groundskeeping			
118.1 Mowing	250.00		
Total 118 Groundskeeping	250.00		

Walker County Emergency Services District #1

Profit & Loss Budget Performance

February 2026

	<u>Oct '25 - Feb 26</u>	<u>YTD Budget</u>	<u>\$ Over Budget</u>
119 Utilities			
119.1 Electrical	1,300.74	1,500.00	-199.26
119.4 Trash	84.50	500.00	-415.50
119.5 Water/Sewer	593.32	500.00	93.32
Total 119 Utilities	<u>1,978.56</u>	<u>2,500.00</u>	<u>-521.44</u>
Back Ground Checks 518.1	0.00	1,000.00	-1,000.00
Postage Delivery Box Rent 504.1	0.00	100.00	-100.00
Total 100 ESD	<u>93,994.76</u>	<u>56,657.50</u>	<u>37,337.26</u>
200 RVFD			
202 Fees, Dues, Subsc			
202.1 Memberships	45.00	1,250.00	-1,205.00
202.2 Software	1,622.20	4,400.00	-2,777.80
Total 202 Fees, Dues, Subsc	<u>1,667.20</u>	<u>5,650.00</u>	<u>-3,982.80</u>
203 Professional Services			
203.1 Accounting	3,364.86	2,250.00	1,114.86
203.5 Background Checks	1,286.47	1,665.00	-378.53
Total 203 Professional Services	<u>4,651.33</u>	<u>3,915.00</u>	<u>736.33</u>
204 Inspect / registrations			
204.1 Vehicles	0.00	1,300.00	-1,300.00
204.2 Equipment	0.00	1,300.00	-1,300.00
Total 204 Inspect / registrations	<u>0.00</u>	<u>2,600.00</u>	<u>-2,600.00</u>
205 IT and Systems			
205.2 Website/Domain Mgt fees	1,274.15	1,250.00	24.15
Total 205 IT and Systems	<u>1,274.15</u>	<u>1,250.00</u>	<u>24.15</u>
207 Labor			
207.1 Chief	17,437.39	22,322.10	-4,884.71
207.2 Duty Crew	42,678.58	84,860.00	-42,181.42
207.3 Non-Shift Wages	0.00	15,625.00	-15,625.00
207.4 Admin	10,354.32	7,365.00	2,989.32
207.5 Volunteer Stipend	2,508.21	6,510.00	-4,001.79
207.6 Taxes	18,264.09	14,913.00	3,351.09
Total 207 Labor	<u>91,242.59</u>	<u>151,595.10</u>	<u>-60,352.51</u>
208 Travel	2,439.02	2,000.00	439.02
209 Training	2,778.49	4,000.00	-1,221.51
210 Supplies			
210.1 Office	534.89	3,000.00	-2,465.11
210.2 Janitorial	352.28	831.00	-478.72
210.3 Pantry	0.00	415.00	-415.00
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	<u>1,890.52</u>	<u>10,246.00</u>	<u>-8,355.48</u>
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

February 2026

	<u>Oct '25 - Feb 26</u>	<u>YTD Budget</u>	<u>\$ Over Budget</u>
213.1 Hand Tools	63.74	5,000.00	-4,936.26
Total 213 Minor Equip <\$1000	63.74	5,000.00	-4,936.26
214 Furnishings	1,980.00	1,000.00	980.00
215 Fuel	2,788.47	3,000.00	-211.53
217 Building Maint.			
217.1 Plumbing	112.75	1,000.00	-887.25
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	6,989.83		
217 Building Maint. - Other	0.00	0.00	0.00
Total 217 Building Maint.	8,055.57	10,500.00	-2,444.43
218 Groundskeeping			
218.1 Mowing	1,895.00	3,000.00	-1,105.00
218.2 Pest Control	219.88	831.00	-611.12
218.3 Aerobic System	390.00	500.00	-110.00
Total 218 Groundskeeping	2,504.88	4,331.00	-1,826.12
219 Utilities			
219.1 Electric	2,893.16	3,000.00	-106.84
219.2 Gas	299.15	1,250.00	-950.85
219.3 Internet/Phone	1,757.49	4,000.00	-2,242.51
219.4 Trash	180.00	500.00	-320.00
219.5 Water/Sewer	356.82	375.00	-18.18
Total 219 Utilities	5,486.62	9,125.00	-3,638.38
220 Vehicle/Appart/Trailer			
220.1 Purchase/Replace	0.00	15,000.00	-15,000.00
220.2 Repairs	3,832.84	10,000.00	-6,167.16
220.3 Maintenance	4,580.63	10,000.00	-5,419.37
Total 220 Vehicle/Appart/Trailer	8,413.47	35,000.00	-26,586.53
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	1,521.70	7,000.00	-5,478.30
Total 221 Equipment/radios/boats/etc	1,779.55	22,000.00	-20,220.45
Total 200 RVFD	144,708.90	293,212.10	-148,503.20
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

February 2026

	Oct '25 - Feb 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	1,000.00	-498.84
317 Building Maintenance			
317.3 HVAC	0.00	200.00	-200.00
317.5 Misc Repairs	0.00	1,050.00	-1,050.00
Total 317 Building Maintenance	0.00	1,250.00	-1,250.00
318 Groundskeeping			
318.1 Mowing	553.00	875.00	-322.00
Total 318 Groundskeeping	553.00	875.00	-322.00
319 Utilities			
319.1 Electric	664.72	750.00	-85.28
319.2 Gas	258.84	500.00	-241.16
319.5 Water/Sewer	128.51	250.00	-121.49
Total 319 Utilities	1,052.07	1,500.00	-447.93
320 Vehicle/Apparatus/Trailers			
320.2 Repairs	0.00	1,665.00	-1,665.00
320.3 Maintenance	235.94		
Total 320 Vehicle/Apparatus/Trailers	235.94	1,665.00	-1,429.06
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	3,234.81	17,590.00	-14,355.19
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 Operaions 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	10,000.00	-8,779.57

Walker County Emergency Services District #1

Profit & Loss Budget Performance

February 2026

	<u>Oct '25 - Feb 26</u>	<u>YTD Budget</u>	<u>\$ Over Budget</u>
Vehicle Registration 601.4	0.00	10.00	-10.00
Total Dodge VFD 601	1,220.43	14,410.00	-13,189.57
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	50.00	-50.00
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
 February 2026

	<u>Oct '25 - Feb 26</u>	<u>YTD Budget</u>	<u>\$ Over Budget</u>
Vehicle Payment 603.27	0.00	0.00	0.00
Total Vehicles/Equipments 603.2	4,945.21	50.00	4,895.21
Total Riverside Operations 603	19,271.58	50.00	19,221.58
Total Riverside VFD 602-603	38,639.63	50.00	38,589.63
Total Department Expenses 600	39,860.06	14,460.00	25,400.06
ESD O&M 550			
Electric 550.2	0.00	1,500.00	-1,500.00
Rent 550.1	0.00	30,100.00	-30,100.00
Sanitation 550.4	0.00	500.00	-500.00
Water 550.3	0.00	500.00	-500.00
Total ESD O&M 550	0.00	32,600.00	-32,600.00
Total Expense	332,605.02	1,292,520.60	-959,915.58
Net Ordinary Income	380,090.32	51,237.40	328,852.92
Other Income/Expense			
Other Income			
503 Interest Income	35,734.94	35,000.00	734.94
Total Other Income	35,734.94	35,000.00	734.94
Net Other Income	35,734.94	35,000.00	734.94
Net Income	<u>415,825.26</u>	<u>86,237.40</u>	<u>329,587.86</u>

Walker County Emergency Services District #1

Profit & Loss Budget Performance

February 2026

	<u>Annual Budget</u>
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	0.00
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	0.00
Total 104 Inspect /Regist	0.00
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	0.00
Total 117 Building Maint	0.00
118 Groundskeeping	
118.1 Mowing	0.00
Total 118 Groundskeeping	0.00

Walker County Emergency Services District #1

Profit & Loss Budget Performance

February 2026

	Annual Budget
119 Utilities	
119.1 Electrical	3,600.00
119.4 Trash	1,200.00
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
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

February 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

February 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 Operations 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

February 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
 February 2026

	<u>Annual Budget</u>
Vehicle Payment 603.27	0.00
Total Vehicles/Equipments 603.2	<u>120.00</u>
Total Riverside Operations 603	<u>120.00</u>
Total Riverside VFD 602-603	<u>120.00</u>
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	<u>51,150.00</u>
Total Expense	<u>1,693,129.00</u>
Net Ordinary Income	-92,277.00
Other Income/Expense	
Other Income	
503 Interest Income	84,000.00
Total Other Income	<u>84,000.00</u>
Net Other Income	84,000.00
Net Income	<u><u>-8,277.00</u></u>