

Revenues and Expenditures
August 2025

First National Checking 101.5

		Balance Forward		\$ 99,965.41
Revenue				
Type	Whom	Cleared	Amount	Balance
Deposit				\$ 99,965.41
transfer				\$ 99,965.41
transfer				\$ 99,965.41
Deposit				\$ 99,965.41
Deposit				\$ 99,965.41
Total Revenue			\$ -	
Expenditures				
ck	Luci Smith		\$ 850.00	\$ 99,115.41
ck	Coveler Peeler		\$ 2,152.50	\$ 96,962.91
ck	clicktunity		\$ 208.50	\$ 96,754.41
ach	ashron		\$ 2,150.00	\$ 94,604.41
cc	riverside sud		\$ 413.67	\$ 94,190.74
cc	city of riverside		\$ 84.50	\$ 94,106.24
ach	entergy		\$ 1,054.98	\$ 93,051.26
ck	Slaughter's diesel		\$ 17,955.04	\$ 75,096.22
ck	city of riverside		\$ 359.91	\$ 74,736.31
ck	Walker county pct 3		\$ 250.00	\$ 74,486.31
ck	Locality media		\$ 3,100.00	\$ 71,386.31
ck	time clock plus		\$ 4,800.00	\$ 66,586.31
ck	john hobbs		\$ 75.00	\$ 66,511.31
ck	hdl companies		\$ 594.00	\$ 65,917.31
ck	woods welding		\$ 3,388.98	\$ 62,528.33
ck	dodge vfd		\$ 4,227.18	\$ 58,301.15
cc	riverside operations		\$ 11,709.82	\$ 46,591.33
ck	riverside labor		\$ 17,578.81	\$ 29,012.52
cc				\$ 29,012.52
cc				\$ 29,012.52
Total Expenditures			\$ 70,952.89	
Ending Balance				<u>\$ 29,012.52</u>

First National Savings 101.6

		Balance Forward		\$ 6,302.07
Revenue				
		Cleared	Amount	Balance
Deposit	interest		\$ 6.42	\$ 6,308.49
Transfer				\$ 6,308.49
Transfer				\$ 6,308.49
Total Revenue			\$ 6.42	
Expenditures				
Transfer	txclass			\$ 6,308.49
Total Expenditures			\$ -	\$ 6,308.49
Ending Balance				<u>\$ 6,308.49</u>

Revenues and Expenditures
August 2025

First National Money Market Ad Valorem 101.7

		Balance Forward	\$	17,328.35	
Revenue					
		Cleared	Amount	Balance	
Deposit	interest		\$ 22.11	\$ 17,350.46	
Deposit	WCAD		\$ 2,432.79	\$ 19,783.25	
Deposit	WCAD		\$ 1,226.29	\$ 21,009.54	
Deposit	WCAD		\$ 1,210.59	\$ 22,220.13	
Deposit	WCAD		\$ 394.12	\$ 22,614.25	
Deposit	WCAD		\$ 2,959.09	\$ 25,573.34	
Deposit	WCAD			\$ 25,573.34	
Deposit	WCAD			\$ 25,573.34	
Total Revenue			\$ 8,244.99		
					\$ 8,222.88
Expenditures					
Transfer	transfer to 101.5			\$ 25,573.34	
Total Expenditures			\$ -	\$ 25,573.34	
Ending Balance				<u>\$ 25,573.34</u>	

First National Money Market Sales Tax 101.8

		Balance Forward	\$	5,068.47	
Revenue					
		Cleared	Amount	Balance	
Deposit	interest		\$ 35.75	\$ 5,104.22	
Deposit	State Comptroller		\$ 35,398.89	\$ 40,503.11	
Total Revenue			\$ 35,434.64		
Expenditures					
Transfer	checking 101.5			\$ 40,503.11	
Total Expenditures			\$ -	\$ 40,503.11	
Ending Balance				<u>\$ 40,503.11</u>	

TXClass - 101.9

		Balance Forward	\$	2,238,739.95	
Revenue					
		Cleared	Amount	Balance	
Deposit	Interest		8362.17	\$ 2,247,102.12	
Deposit	Deposit			\$ 2,247,102.12	
Total Deposits				<u>\$ 2,247,102.12</u>	
Expenditures					
Transfer				\$ 2,247,102.12	
Total Expenditures				\$ 2,247,102.12	
Ending Balance				<u>\$ 2,247,102.12</u>	
Total				\$ 2,348,499.58	

Walker County Emergency Services District #1

Balance Sheet

As of August 31, 2025

Aug 31, 25

ASSETS

Current Assets

Checking/Savings

First National AV 101.7	25,573.34
First National checking 101.5	29,012.52
First National savings 101.6	6,308.49
First National ST 101.8	40,503.11
TXClass 101.9	<u>2,247,102.12</u>

Total Checking/Savings 2,348,499.58

Other Current Assets

Sales Tax Receivable 106	39,092.16
Taxes Receivable 105	<u>34,872.58</u>

Total Other Current Assets 73,964.74

Total Current Assets 2,422,464.32

Fixed Assets

Computer and software 113	<u>4,260.00</u>
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Total Fixed Assets 4,260.00

Other Assets

Property Taxes AR 111	<u>60.48</u>
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Total Other Assets 60.48

TOTAL ASSETS 2,426,784.80

LIABILITIES & EQUITY

Liabilities

Current Liabilities

Other Current Liabilities

Deferred Revenues 201	<u>34,872.58</u>
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Total Other Current Liabilities 34,872.58

Total Current Liabilities 34,872.58

Total Liabilities 34,872.58

Equity

Opening Bal Equity 300	86,856.94
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Retained Earnings 301	1,855,636.05
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Net Income	<u>449,419.23</u>
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Total Equity 2,391,912.22

TOTAL LIABILITIES & EQUITY 2,426,784.80

Walker County Emergency Services District #1
Profit & Loss Budget Performance
August 2025

	<u>Aug 25</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>Oct '24 - Aug 25</u>
Ordinary Income/Expense				
Income				
Miscellaneous Income 403	0.00			2,810.51
Previous Revenue 410	0.00	0.00	0.00	0.00
State Comptroller Sales Tax 404	35,398.89	26,934.00	8,464.89	339,930.41
WCAD Ad Val. Taxes/Pen/Int 401	8,222.88	5,193.00	3,029.88	530,708.50
Total Income	43,621.77	32,127.00	11,494.77	873,449.42
Expense				
Board 500				
Advertising/Notification 502	0.00	500.00	-500.00	0.00
Back Ground Checks 518.1	0.00	300.00	-300.00	1,179.85
Capital Expenditures 590.1				
ESD District 590.11	0.00			5,540.60
Total Capital Expenditures 590.1	0.00			5,540.60
Commissioner Training 510	0.00	0.00	0.00	3,658.97
Insurance 503				
Directors Bond Insurance 503.4	0.00	0.00	0.00	400.00
Insurance (LI/PR/WC) 503.7	0.00			56.00
Total Insurance 503	0.00	0.00	0.00	456.00
Memberships 517	0.00	0.00	0.00	1,612.50
Miscellaneous 518	669.00			7,645.33
Office Supplies 501	0.00	0.00	0.00	56.85
Phone Expense 501.1	0.00			0.00
Postage Delivery Box Rent 504.1	0.00	0.00	0.00	129.25
Professional Fees 515				
Accounting 515.1	0.00	0.00	0.00	7,000.00
Admin Assistant 515.3	850.00	600.00	250.00	7,100.00
Legal Fees 515.2	2,152.50	5,000.00	-2,847.50	21,950.00
Total Professional Fees 515	3,002.50	5,600.00	-2,597.50	36,050.00
Software 502	0.00			9,328.00
WCAD Allocations Coll/App 514	0.00	13,000.00	-13,000.00	0.00
Website - 518.4	208.50	208.50	0.00	2,293.50
Total Board 500	3,880.00	19,608.50	-15,728.50	67,950.85
Construction/Progress 700	3,388.98	0.00	3,388.98	147,592.28
Department Expenses 600				
Dodge VFD 601				
Dodge Equipment/Gear 601.3	0.00	500.00	-500.00	0.00
Dodge Training 601.2	0.00	0.00	0.00	0.00
Dodge VFD ESD Funds 601.1	4,227.18	2,000.00	2,227.18	18,447.16
Vehicle Registration 601.4	0.00	0.00	0.00	7.69
Dodge VFD 601 - Other	3,100.00			5,075.31
Total Dodge VFD 601	7,327.18	2,500.00	4,827.18	23,530.16
Riverside VFD 602-603				
Riverside Labor 602				

Walker County Emergency Services District #1

Profit & Loss Budget Performance

August 2025

	Aug 25	Budget	\$ Over Budget	Oct '24 - Aug 25
Chief 602.1	3,869.09	4,500.00	-630.91	34,670.25
Duty Crew 602.4	10,151.88	13,690.00	-3,538.12	40,759.72
Hourly Rate 602.3	0.00	2,300.00	-2,300.00	0.00
Scheduler/Payroll Clerk 602.2	0.00	1,360.00	-1,360.00	0.00
Stipend 602.5	374.96	1,725.00	-1,350.04	4,829.30
Taxes 602.6	3,182.88	0.00	3,182.88	13,468.93
Total Riverside Labor 602	17,578.81	23,575.00	-5,996.19	93,728.20
Riverside Operations 603				
Equipment and Gear 603.3				
ESD 603.31	0.00	1,000.00	-1,000.00	1,892.56
Radios 603.33	0.00	0.00	0.00	32,373.30
Uniforms 603.34	0.00	0.00	0.00	710.00
Total Equipment and Gear 603.3	0.00	1,000.00	-1,000.00	34,975.86
Facilities Operations 603.1				
Building Maintenance 603.18	2,366.05	1,000.00	1,366.05	28,270.14
Cleaning 603.17	0.00	100.00	-100.00	209.90
Electric 603.12	1,001.76	500.00	501.76	7,050.53
Gas 603.13	129.52	100.00	29.52	2,107.71
Misc 603.110	250.00	0.00	250.00	16,482.03
Mowing 603.16	564.00	600.00	-36.00	5,034.00
Office Supplies 603.114	0.00	0.00	0.00	7,131.71
Phone/Internet 603.14	878.44	800.00	78.44	7,140.69
Sewer 603.112	45.00	0.00	45.00	519.50
Subscriptions/Software 603.113	5,240.41	0.00	5,240.41	13,768.36
Supplies Medical 603.191	0.00	0.00	0.00	6,776.45
Supplies Operations 603.19	2,331.15	0.00	2,331.15	13,835.34
Water 603.11	78.97	100.00	-21.03	1,045.51
Total Facilities Operations 603.1	12,885.30	3,200.00	9,685.30	109,371.87
Training 603.4				
Riverside 603.42	300.00	0.00	300.00	370.00
Total Training 603.4	300.00	0.00	300.00	370.00
Vehicles/Equipments 603.2				
Fuel 603.21	920.71	600.00	320.71	4,307.74
Inspections 603.22	0.00	14.00	-14.00	0.00
Registration 603.23	0.00	16.00	-16.00	15.38
Repairs Equipment 603.28	0.00	0.00	0.00	0.00
Repairs Vehicles 603.24	20,608.85	2,000.00	18,608.85	38,545.67
Tires 603.26	0.00	0.00	0.00	0.00
Towing 603.25	0.00	0.00	0.00	0.00
Vehicle Payment 603.27	0.00	0.00	0.00	0.00
Total Vehicles/Equipments 603.2	21,529.56	2,630.00	18,899.56	42,868.79
Riverside Operations 603 - Other	0.00			10,000.00
Total Riverside Operations 603	34,714.86	6,830.00	27,884.86	197,586.52
Total Riverside VFD 602-603	52,293.67	30,405.00	21,888.67	291,314.72

Walker County Emergency Services District #1

Profit & Loss Budget Performance

August 2025

	<u>Aug 25</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>Oct '24 - Aug 25</u>
Total Department Expenses 600	59,620.85	32,905.00	26,715.85	314,844.88
Distribution of Tax Rev. 513				
Dodge VFD ESD funds 513.11	0.00			0.00
Riverside VFD #1 funds 513.21	0.00			22,322.12
Thomas Lake VFD funds 513.31	0.00			0.00
Total Distribution of Tax Rev. 513	0.00			22,322.12
ESD O&M 550				
Electric 550.2	1,054.98	0.00	1,054.98	1,108.21
Rent 550.1	2,150.00	0.00	2,150.00	17,050.00
Sanitation 550.4	444.41	150.00	294.41	832.91
Water 550.3	413.67	0.00	413.67	548.38
Total ESD O&M 550	4,063.06	150.00	3,913.06	19,539.50
Firefighting gear 590.2	0.00			0.00
Fixed Funds 500				
Apparatus fund 500.3	0.00			0.00
Construction Reserve 500.5	0.00			0.00
Contingency 10% 500.2	0.00			0.00
grant match 500.4	0.00			0.00
Operaions Reserve 3 Mo 500.1	0.00			0.00
Total Fixed Funds 500	0.00			0.00
Total Expense	70,952.89	52,663.50	18,289.39	572,249.63
Net Ordinary Income	-27,331.12	-20,536.50	-6,794.62	301,199.79
Other Income/Expense				
Other Income				
Insurance Proceedes 405	0.00			61,775.91
Interest Income 402	8,426.45	4,000.00	4,426.45	86,443.53
Total Other Income	8,426.45	4,000.00	4,426.45	148,219.44
Other Expense				
Other Expenses 590	0.00			0.00
Total Other Expense	0.00			0.00
Net Other Income	8,426.45	4,000.00	4,426.45	148,219.44
Net Income	<u>-18,904.67</u>	<u>-16,536.50</u>	<u>-2,368.17</u>	<u>449,419.23</u>

Walker County Emergency Services District #1

Profit & Loss Budget Performance

August 2025

	<u>YTD Budget</u>	<u>\$ Over Budget</u>	<u>Annual Budget</u>
Ordinary Income/Expense			
Income			
Miscellaneous Income 403			
Previous Revenue 410	0.00	0.00	0.00
State Comptroller Sales Tax 404	313,066.00	26,864.41	340,000.00
WCAD Ad Val. Taxes/Pen/Int 401	509,807.00	20,901.50	515,000.00
Total Income	822,873.00	50,576.42	855,000.00
Expense			
Board 500			
Advertising/Notification 502	500.00	-500.00	500.00
Back Ground Checks 518.1	3,300.00	-2,120.15	3,600.00
Capital Expenditures 590.1			
ESD District 590.11	3,000.00	2,540.60	3,000.00
Total Capital Expenditures 590.1	3,000.00	2,540.60	3,000.00
Commissioner Training 510	6,000.00	-2,341.03	6,000.00
Insurance 503			
Directors Bond Insurance 503.4	1,000.00	-600.00	1,000.00
Insurance (LI/PR/WC) 503.7	45,000.00	-44,944.00	45,000.00
Total Insurance 503	46,000.00	-45,544.00	46,000.00
Memberships 517	1,100.00	512.50	1,100.00
Miscellaneous 518			
Office Supplies 501	1,000.00	-943.15	1,000.00
Phone Expense 501.1	120.00	-120.00	120.00
Postage Delivery Box Rent 504.1	100.00	29.25	100.00
Professional Fees 515			
Accounting 515.1	8,000.00	-1,000.00	8,000.00
Admin Assistant 515.3	6,600.00	500.00	7,200.00
Legal Fees 515.2	55,000.00	-33,050.00	60,000.00
Total Professional Fees 515	69,600.00	-33,550.00	75,200.00
Software 502			
WCAD Allocations Coll/App 514	13,000.00	-13,000.00	13,000.00
Website - 518.4	2,385.00	-91.50	2,593.50
Total Board 500	146,105.00	-78,154.15	152,213.50
Construction/Progress 700	1.00	147,591.28	1.00
Department Expenses 600			
Dodge VFD 601			
Dodge Equipment/Gear 601.3	5,500.00	-5,500.00	6,000.00
Dodge Training 601.2	2,400.00	-2,400.00	2,400.00
Dodge VFD ESD Funds 601.1	22,000.00	-3,552.84	24,000.00
Vehicle Registration 601.4	0.00	7.69	0.00
Dodge VFD 601 - Other			
Total Dodge VFD 601	29,900.00	-6,369.84	32,400.00
Riverside VFD 602-603			
Riverside Labor 602			

Walker County Emergency Services District #1

Profit & Loss Budget Performance

August 2025

	YTD Budget	\$ Over Budget	Annual Budget
Chief 602.1	49,500.00	-14,829.75	54,000.00
Duty Crew 602.4	150,590.00	-109,830.28	164,280.00
Hourly Rate 602.3	25,300.00	-25,300.00	27,600.00
Scheduler/Payroll Clerk 602.2	14,960.00	-14,960.00	16,320.00
Stipend 602.5	18,975.00	-14,145.70	20,700.00
Taxes 602.6	0.00	13,468.93	0.00
Total Riverside Labor 602	259,325.00	-165,596.80	282,900.00
Riverside Operations 603			
Equipment and Gear 603.3			
ESD 603.31	11,000.00	-9,107.44	12,000.00
Radios 603.33	0.00	32,373.30	0.00
Uniforms 603.34	0.00	710.00	0.00
Total Equipment and Gear 603.3	11,000.00	23,975.86	12,000.00
Facilities Operations 603.1			
Building Maintenance 603.18	11,000.00	17,270.14	12,000.00
Cleaning 603.17	1,100.00	-890.10	1,200.00
Electric 603.12	5,500.00	1,550.53	6,000.00
Gas 603.13	1,100.00	1,007.71	1,200.00
Misc 603.110	0.00	16,482.03	0.00
Mowing 603.16	6,600.00	-1,566.00	7,200.00
Office Supplies 603.114	0.00	7,131.71	0.00
Phone/Internet 603.14	8,800.00	-1,659.31	9,600.00
Sewer 603.112	0.00	519.50	0.00
Subscriptions/Software 603.113	0.00	13,768.36	0.00
Supplies Medical 603.191	0.00	6,776.45	0.00
Supplies Operations 603.19	0.00	13,835.34	0.00
Water 603.11	1,100.00	-54.49	1,200.00
Total Facilities Operations 603.1	35,200.00	74,171.87	38,400.00
Training 603.4			
Riverside 603.42	2,400.00	-2,030.00	2,400.00
Total Training 603.4	2,400.00	-2,030.00	2,400.00
Vehicles/Equipments 603.2			
Fuel 603.21	6,600.00	-2,292.26	7,200.00
Inspections 603.22	154.00	-154.00	168.00
Registration 603.23	176.00	-160.62	192.00
Repairs Equipment 603.28	0.00	0.00	0.00
Repairs Vehicles 603.24	22,000.00	16,545.67	24,000.00
Tires 603.26	0.00	0.00	0.00
Towing 603.25	0.00	0.00	0.00
Vehicle Payment 603.27	0.00	0.00	0.00
Total Vehicles/Equipments 603.2	28,930.00	13,938.79	31,560.00
Riverside Operations 603 - Other			
Total Riverside Operations 603	77,530.00	120,056.52	84,360.00
Total Riverside VFD 602-603	336,855.00	-45,540.28	367,260.00

Walker County Emergency Services District #1

Profit & Loss Budget Performance

August 2025

	<u>YTD Budget</u>	<u>\$ Over Budget</u>	<u>Annual Budget</u>
Total Department Expenses 600	366,755.00	-51,910.12	399,660.00
Distribution of Tax Rev. 513			
Dodge VFD ESD funds 513.11	0.00	0.00	0.00
Riverside VFD #1 funds 513.21	0.00	22,322.12	0.00
Thomas Lake VFD funds 513.31	0.00	0.00	0.00
Total Distribution of Tax Rev. 513	0.00	22,322.12	0.00
ESD O&M 550			
Electric 550.2	0.00	1,108.21	0.00
Rent 550.1	0.00	17,050.00	0.00
Sanitation 550.4	1,650.00	-817.09	1,800.00
Water 550.3	0.00	548.38	0.00
Total ESD O&M 550	1,650.00	17,889.50	1,800.00
Firefighting gear 590.2	0.00	0.00	0.00
Fixed Funds 500			
Apparatus fund 500.3	100,000.00	-100,000.00	100,000.00
Construction Reserve 500.5	26,325.50	-26,325.50	26,325.50
Contingency 10% 500.2	55,000.00	-55,000.00	55,000.00
grant match 500.4	30,000.00	-30,000.00	30,000.00
Operaions Reserve 3 Mo 500.1	138,000.00	-138,000.00	138,000.00
Total Fixed Funds 500	349,325.50	-349,325.50	349,325.50
Total Expense	863,836.50	-291,586.87	903,000.00
Net Ordinary Income	-40,963.50	342,163.29	-48,000.00
Other Income/Expense			
Other Income			
Insurance Proceedes 405			
Interest Income 402	44,000.00	42,443.53	48,000.00
Total Other Income	44,000.00	104,219.44	48,000.00
Other Expense			
Other Expenses 590	0.00	0.00	0.00
Total Other Expense	0.00	0.00	0.00
Net Other Income	44,000.00	104,219.44	48,000.00
Net Income	<u>3,036.50</u>	<u>446,382.73</u>	<u>0.00</u>