

Revenues and Expenditures
December 2025

551 First National Checking

		Balance Forward		\$ 79,194.76
Revenue				
Type	Whom	Cleared	Amount	Balance
Deposit				\$ 79,194.76
transfer				\$ 79,194.76
transfer				\$ 79,194.76
Deposit				\$ 79,194.76
Deposit				\$ 79,194.76
Total Revenue				<u>\$ -</u>
Expenditures				
ck	Luci Smith	\$	850.00	\$ 78,344.76
ck	Coveler Peeler	\$	592.50	\$ 77,752.26
ck	clicktunity	\$	211.93	\$ 77,540.33
aph	ashron	\$	2,150.00	\$ 75,390.33
cc	riverside sud	\$	52.08	\$ 75,338.25
cc	city of riverside	\$	102.50	\$ 75,235.75
cc	entergy	\$	216.30	\$ 75,019.45
ck	tx mutual	\$	2,149.10	\$ 72,870.35
ck	hire right	\$	406.85	\$ 72,463.50
ck	safe d	\$	1,475.00	\$ 70,988.50
ck	dodge	\$	541.25	\$ 70,447.25
ck	riverside operations	\$	15,152.13	\$ 55,295.12
ck	riverside labor	\$	16,682.40	\$ 38,612.72
Total Expenditures		\$	40,582.04	
Ending Balance				<u><u>\$ 38,612.72</u></u>

552 First National Savings

		Balance Forward		\$ 6,391.34
Revenue				
		Cleared	Amount	Balance
Deposit	interest		\$ 6.52	\$ 6,397.86
Transfer				\$ 6,397.86
Transfer				\$ 6,397.86
Total Revenue			\$ 6.52	
Expenditures				
Transfer	txclass			\$ 6,397.86
Total Expenditures		\$	-	\$ 6,397.86
Ending Balance				<u><u>\$ 6,397.86</u></u>

553 First National Money Market Ad Valorem

		Balance Forward		\$ 29,321.85
Revenue				
		Cleared	Amount	Balance
Deposit	interest		\$ 115.70	\$ 29,437.55
Deposit	WCAD		\$ 1,277.19	\$ 30,714.74

Revenues and Expenditures
December 2025

Deposit	WCAD	\$ 4,566.08	\$ 35,280.82	
Deposit	WCAD	\$ 0.02	\$ 35,280.84	
Deposit	WCAD	\$ 1,432.72	\$ 36,713.56	
Deposit	WCAD	\$ 2.78	\$ 36,716.34	
Deposit	WCAD	\$ 2,660.75	\$ 39,377.09	
Deposit	WCAD	\$ 3.41	\$ 39,380.50	
Deposit	WCAD	\$ 35,330.82	\$ 74,711.32	
Deposit	WCAD	\$ 1,320.07	\$ 76,031.39	
Deposit	WCAD	\$ 1.36	\$ 76,032.75	
Deposit	WCAD	\$ 6,100.78	\$ 82,133.53	
Deposit	WCAD	\$ 5,548.51	\$ 87,682.04	
Deposit	WCAD	\$ 1,285.22	\$ 88,967.26	
Deposit	WCAD	\$ 3,290.37	\$ 92,257.63	
Deposit	WCAD	\$ 5.42	\$ 92,263.05	
Deposit	WCAD	\$ 2,761.07	\$ 95,024.12	
Deposit	WCAD	\$ 15.82	\$ 95,039.94	
Deposit	WCAD	\$ 9,915.68	\$ 104,955.62	
Deposit	WCAD	\$ 0.55	\$ 104,956.17	
Deposit	WCAD	\$ 2,693.86	\$ 107,650.03	
Deposit	WCAD	\$ 8,447.72	\$ 116,097.75	
Deposit	WCAD	\$ 5,072.96	\$ 121,170.71	
Deposit	WCAD	\$ 0.30	\$ 121,171.01	
Deposit	WCAD	\$ 16,370.49	\$ 137,541.50	
Total Revenue		\$ 108,219.65		\$ 108,103.95
Expenditures				
Transfer			\$ 137,541.50	
Total Expenditures		\$ -	\$ 137,541.50	
Ending Balance			<u>\$ 137,541.50</u>	

554 First National Money Market Sales Tax

		Balance Forward	\$ 6,418.01	
Revenue				
		Cleared	Amount	Balance
Deposit	interest	\$ 31.94	\$ 6,449.95	
Deposit	State Comptroller	\$ 35,163.67	\$ 41,613.62	
Total Revenue		\$ 35,195.61		
Expenditures				
Transfer	checking 101.5		\$ 41,613.62	
Total Expenditures		\$ -	\$ 41,613.62	
Ending Balance			<u>\$ 41,613.62</u>	

555 TXClass

		Balance Forward	\$ 2,069,241.77	
Revenue				
		Cleared	Amount	Balance
Deposit	Interest	6986.22	\$ 2,076,227.99	
Deposit	Deposit		\$ 2,076,227.99	
Total Deposits			\$ 2,076,227.99	
Expenditures				
Transfer			\$ 2,076,227.99	
Total Expenditures			\$ 2,076,227.99	
Ending Balance			<u>\$ 2,076,227.99</u>	
Total				\$ 2,300,393.69

Walker County Emergency Services District #1

Balance Sheet

As of December 31, 2025

Dec 31, 25

ASSETS

Current Assets

Checking/Savings

551 First National checking	38,612.72
552 First National savings	6,397.86
553 First National AV	137,541.50
554 First National ST	41,613.62
555 TXClass	<u>2,076,227.99</u>
Total Checking/Savings	<u>2,300,393.69</u>

Other Current Assets

51 Sales Tax Receivable	39,092.16
52 Taxes Receivable	<u>34,872.58</u>
Total Other Current Assets	<u>73,964.74</u>

Total Current Assets	<u>2,374,358.43</u>
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Fixed Assets

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

53 Property Taxes AR	<u>60.48</u>
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Total Other Assets	<u>60.48</u>
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TOTAL ASSETS	<u><u>2,378,678.91</u></u>
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LIABILITIES & EQUITY

Liabilities

Current Liabilities

Other Current Liabilities

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

60 Opening Bal Equity	86,856.94
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61 Retained Earnings	2,202,530.48
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Net Income	<u>54,418.91</u>
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Total Equity	<u>2,343,806.33</u>
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TOTAL LIABILITIES & EQUITY	<u><u>2,378,678.91</u></u>
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Walker County Emergency Services District #1

Profit & Loss Budget Performance

December 2025

	<u>Dec 25</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>Oct - Dec 25</u>
Ordinary Income/Expense				
Income				
501 WCAD Ad Val. Taxes/Pen/Int	108,103.95	101,730.00	6,373.95	167,902.84
502 State Comp Sales Tax	35,163.67	27,379.00	7,784.67	98,352.98
504 Previous Revenue	0.00	0.00	0.00	0.00
506 Miscellaneous Income	0.00			22.07
Total Income	143,267.62	129,109.00	14,158.62	266,277.89
Expense				
100 ESD				
101 Advertising/Notification	0.00	0.00	0.00	0.00
102 Fees, dues, subscri				
102.1 Membership	0.00	0.00	0.00	0.00
102.3 Misc Fees	0.00	0.00	0.00	1,871.00
102 Fees, dues, subscri - Other	0.00	0.00	0.00	0.00
Total 102 Fees, dues, subscri	0.00	0.00	0.00	1,871.00
103 Professional Fees				
103.1 Accounting	0.00	6,000.00	-6,000.00	0.00
103.2 Admin Assistant	850.00	850.00	0.00	2,550.00
103.3 Legal Fees	592.50	3,000.00	-2,407.50	5,317.50
103.4 WCAD Allocations Coll/App	0.00	0.00	0.00	0.00
Total 103 Professional Fees	1,442.50	9,850.00	-8,407.50	7,867.50
104 Inspect /Regist				
104.1 Vehciles	0.00			7.69
Total 104 Inspect /Regist	0.00			7.69
105 IT and Systems				
105.2 Website/Domain Mang	211.93	208.50	3.43	635.79
Total 105 IT and Systems	211.93	208.50	3.43	635.79
106 Insurance				
106.1 Directors Bond Insurance	0.00	400.00	-400.00	0.00
106.2 Insurance (LI/PR/WC)	2,149.10			41,303.40
Total 106 Insurance	2,149.10	400.00	1,749.10	41,303.40
108 Travel	0.00			0.00
109 Commissioner Training	1,475.00	0.00	1,475.00	1,475.00
110 Supplies				
110.1 Office	0.00	83.00	-83.00	157.11
110 Supplies - Other	0.00	0.00	0.00	0.00
Total 110 Supplies	0.00	83.00	-83.00	157.11
116 Rent	2,150.00	2,150.00	0.00	6,450.00
117 Building Maint				
117.5 Misc Repairs	0.00			4,520.00
Total 117 Building Maint	0.00			4,520.00
119 Utilities				
119.1 Electrical	216.30	300.00	-83.70	797.44
119.4 Trash	0.00	100.00	-100.00	84.50

Walker County Emergency Services District #1

Profit & Loss Budget Performance

December 2025

	Dec 25	Budget	\$ Over Budget	Oct - Dec 25
119.5 Water/Sewer	154.58	100.00	54.58	311.10
Total 119 Utilities	370.88	500.00	-129.12	1,193.04
Back Ground Checks 518.1	0.00	200.00	-200.00	0.00
Postage Delivery Box Rent 504.1	0.00	0.00	0.00	0.00
Total 100 ESD	7,799.41	13,391.50	-5,592.09	65,480.53
200 RVFD				
202 Fees, Dues, Subsc				
202.1 Memberships	0.00	250.00	-250.00	0.00
202.2 Software	0.00	800.00	-800.00	0.00
Total 202 Fees, Dues, Subsc	0.00	1,050.00	-1,050.00	0.00
203 Professional Services				
203.1 Accounting	709.00	250.00	459.00	1,922.86
203.5 Background Checks	406.85	333.00	73.85	773.47
Total 203 Professional Services	1,115.85	583.00	532.85	2,696.33
204 Inspect / registrations				
204.1 Vehicles	0.00	100.00	-100.00	0.00
204.2 Equipment	0.00	100.00	-100.00	0.00
Total 204 Inspect / registrations	0.00	200.00	-200.00	0.00
205 IT and Systems				
205.2 Website/Domain Mgt fees	1,062.22	250.00	812.22	1,062.22
Total 205 IT and Systems	1,062.22	250.00	812.22	1,062.22
207 Labor				
207.1 Chief	1,934.54	4,464.42	-2,529.88	7,738.18
207.2 Duty Crew	8,692.43	16,972.00	-8,279.57	22,224.59
207.3 Non-Shift Wages	0.00	3,125.00	-3,125.00	0.00
207.4 Admin	2,048.78	1,473.00	575.78	5,486.93
207.5 Volunteer Stipend	982.61	1,302.00	-319.39	1,357.54
207.6 Taxes	3,024.04	2,983.00	41.04	9,726.94
Total 207 Labor	16,682.40	30,319.42	-13,637.02	46,534.18
208 Travel	113.36	0.00	113.36	1,847.30
209 Training	435.69	0.00	435.69	2,360.69
210 Supplies				
210.1 Office	0.00	0.00	0.00	296.31
210.2 Janitorial	0.00	166.00	-166.00	245.99
210.3 Pantry	0.00	83.00	-83.00	0.00
210.4 Medical	0.00	0.00	0.00	543.53
210.5 Misc Supplies	0.00	0.00	0.00	213.36
Total 210 Supplies	0.00	249.00	-249.00	1,299.19
211 Tactical Gear	0.00	0.00	0.00	0.00
212 Uniforms	0.00	0.00	0.00	165.63
213 Minor Equip <\$1000				
213.1 Hand Tools	0.00	0.00	0.00	39.99
Total 213 Minor Equip <\$1000	0.00	0.00	0.00	39.99
214 Furnishings	1,980.00	0.00	1,980.00	1,980.00

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

	<u>Dec 25</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>Oct - Dec 25</u>
215 Fuel	0.00	600.00	-600.00	1,101.74
217 Building Maint.				
217.1 Plumbing	0.00	0.00	0.00	0.00
217.2 Electrical	0.00	0.00	0.00	449.00
217.3 HVAC	0.00	0.00	0.00	0.00
217.4 Generators	0.00	0.00	0.00	0.00
217.5 Misc Repairs	3,852.50			4,031.54
217 Building Maint. - Other	0.00	0.00	0.00	0.00
Total 217 Building Maint.	3,852.50	0.00	3,852.50	4,480.54
218 Groundskeeping				
218.1 Mowing	564.00	600.00	-36.00	1,331.00
218.2 Pest Control	219.88	166.00	53.88	219.88
218.3 Aerobic System	195.00	0.00	195.00	390.00
Total 218 Groundskeeping	978.88	766.00	212.88	1,940.88
219 Utilities				
219.1 Electric	770.42	600.00	170.42	1,696.72
219.2 Gas	0.00	250.00	-250.00	130.13
219.3 Internet/Phone	0.00	800.00	-800.00	834.25
219.4 Trash	45.00	100.00	-55.00	90.00
219.5 Water/Sewer	89.78	75.00	14.78	179.56
Total 219 Utilities	905.20	1,825.00	-919.80	2,930.66
220 Vehicle/Appart/Trailer				
220.1 Purchase/Replace	0.00	0.00	0.00	0.00
220.2 Repairs	2,145.00	0.00	2,145.00	2,145.00
220.3 Maintenance	1,581.58	0.00	1,581.58	3,567.46
Total 220 Vehicle/Appart/Trailer	3,726.58	0.00	3,726.58	5,712.46
221 Equipment/radios/boats/etc				
221.1 Purchase/Replace	0.00	0.00	0.00	0.00
221.2 Medical	0.00	0.00	0.00	0.00
221.3 Repairs	227.90	0.00	227.90	257.85
221.4 Maintenance	1,160.80	0.00	1,160.80	1,449.71
Total 221 Equipment/radios/boats/etc	1,388.70	0.00	1,388.70	1,707.56
Total 200 RVFD	32,241.38	35,842.42	-3,601.04	75,859.37
300 Dodge				
302 Fees, Dues, Subscr				
302.2 Software	0.00			0.00
302.3 Misc Fees	0.00			291.60
Total 302 Fees, Dues, Subscr	0.00			291.60
309 Training	0.00	0.00	0.00	0.00
310 Supplies				
310.1 Office	0.00	0.00	0.00	0.00
310.4 Medical	0.00	0.00	0.00	0.00
310.5 Misc Supplies	0.00	0.00	0.00	0.00
Total 310 Supplies	0.00	0.00	0.00	0.00

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

	<u>Dec 25</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>Oct - Dec 25</u>
311 Tactical Gear	0.00	0.00	0.00	0.00
315 Fuel	252.94	200.00	52.94	276.87
317 Building Maintenance				
317.3 HVAC	0.00	0.00	0.00	0.00
317.5 Misc Repairs	0.00	200.00	-200.00	0.00
Total 317 Building Maintenance	0.00	200.00	-200.00	0.00
318 Groundskeeping				
318.1 Mowing	79.00	175.00	-96.00	316.00
Total 318 Groundskeeping	79.00	175.00	-96.00	316.00
319 Utilities				
319.1 Electric	176.87	150.00	26.87	366.84
319.2 Gas	0.00	100.00	-100.00	129.84
319.5 Water/Sewer	32.44	50.00	-17.56	64.95
Total 319 Utilities	209.31	300.00	-90.69	561.63
320 Vehicle/Apparatus/Trailers				
320.2 Repairs	0.00	333.00	-333.00	0.00
320.3 Maintenance	0.00			235.94
Total 320 Vehicle/Apparatus/Trailers	0.00	333.00	-333.00	235.94
321 Equipment/Radios/ Boats etc				
321.1 Purchase/Replace	0.00	0.00	0.00	0.00
Total 321 Equipment/Radios/ Boats etc	0.00	0.00	0.00	0.00
Total 300 Dodge	541.25	1,208.00	-666.75	1,682.04
400 IES Funds				
401 One Time Expend				
401.1 Dodge	0.00	0.00	0.00	0.00
401.2 Riverside	0.00	0.00	0.00	22,806.49
Total 401 One Time Expend	0.00	0.00	0.00	22,806.49
402 Working Capital Trans				
402.2 Riverside	0.00			28,000.00
Total 402 Working Capital Trans	0.00			28,000.00
404 Sinking				
404.3 Operaions Reserve	0.00	0.00	0.00	0.00
Total 404 Sinking	0.00	0.00	0.00	0.00
Total 400 IES Funds	0.00	0.00	0.00	50,806.49
Construction/Progress 700	0.00	0.00	0.00	0.00
Department Expenses 600				
Dodge VFD 601				
Dodge Equipment/Gear 601.3	0.00	0.00	0.00	0.00
Dodge Training 601.2	0.00	0.00	0.00	0.00
Dodge VFD ESD Funds 601.1	0.00	2,000.00	-2,000.00	1,220.43
Vehicle Registration 601.4	0.00	0.00	0.00	0.00
Total Dodge VFD 601	0.00	2,000.00	-2,000.00	1,220.43
Riverside VFD 602-603				
Riverside Labor 602				

Walker County Emergency Services District #1

Profit & Loss Budget Performance

December 2025

	Dec 25	Budget	\$ Over Budget	Oct - Dec 25
Chief 602.1	0.00	0.00	0.00	1,934.54
Duty Crew 602.4	0.00	0.00	0.00	10,687.75
Hourly Rate 602.3	0.00	0.00	0.00	0.00
Scheduler/Payroll Clerk 602.2	0.00	0.00	0.00	1,248.09
Stipend 602.5	0.00	0.00	0.00	387.87
Taxes 602.6	0.00	0.00	0.00	5,109.80
Total Riverside Labor 602	0.00	0.00	0.00	19,368.05
Riverside Operations 603				
Equipment and Gear 603.3				
ESD 603.31	0.00	0.00	0.00	0.00
Radios 603.33	0.00	0.00	0.00	0.00
Uniforms 603.34	0.00	0.00	0.00	0.00
Total Equipment and Gear 603.3	0.00	0.00	0.00	0.00
Facilities Operations 603.1				
Building Maintenance 603.18	0.00	0.00	0.00	3,168.48
Cleaning 603.17	0.00	0.00	0.00	0.00
Electric 603.12	0.00	0.00	0.00	1,067.53
Gas 603.13	0.00	0.00	0.00	65.52
Misc 603.110	0.00	0.00	0.00	2,305.52
Mowing 603.16	0.00	0.00	0.00	564.00
Office Supplies 603.114	0.00	0.00	0.00	697.84
Phone/Internet 603.14	0.00	0.00	0.00	880.68
Sewer 603.112	0.00	0.00	0.00	45.00
Subscriptions/Software 603.113	0.00	0.00	0.00	103.65
Supplies Medical 603.191	0.00	0.00	0.00	54.54
Supplies Operations 603.19	0.00	0.00	0.00	1,735.15
Water 603.11	0.00	0.00	0.00	138.46
Total Facilities Operations 603.1	0.00	0.00	0.00	10,826.37
Training 603.4				
Riverside 603.42	0.00	0.00	0.00	0.00
Training 603.4 - Other	0.00			3,500.00
Total Training 603.4	0.00	0.00	0.00	3,500.00
Vehicles/Equipments 603.2				
Fuel 603.21	0.00	0.00	0.00	1,672.35
Inspections 603.22	0.00	0.00	0.00	0.00
Registration 603.23	0.00	10.00	-10.00	0.00
Repairs Equipment 603.28	0.00	0.00	0.00	0.00
Repairs Vehicles 603.24	0.00	0.00	0.00	3,272.86
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	0.00	10.00	-10.00	4,945.21
Total Riverside Operations 603	0.00	10.00	-10.00	19,271.58
Total Riverside VFD 602-603	0.00	10.00	-10.00	38,639.63

Walker County Emergency Services District #1

Profit & Loss Budget Performance

December 2025

	<u>Dec 25</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>Oct - Dec 25</u>
Total Department Expenses 600	0.00	2,010.00	-2,010.00	39,860.06
ESD O&M 550				
Electric 550.2	0.00	300.00	-300.00	0.00
Rent 550.1	0.00	2,150.00	-2,150.00	0.00
Sanitation 550.4	0.00	100.00	-100.00	0.00
Water 550.3	0.00	100.00	-100.00	0.00
Total ESD O&M 550	0.00	2,650.00	-2,650.00	0.00
Total Expense	40,582.04	55,101.92	-14,519.88	233,688.49
Net Ordinary Income	102,685.58	74,007.08	28,678.50	32,589.40
Other Income/Expense				
Other Income				
503 Interest Income	7,140.38	7,000.00	140.38	21,829.51
Total Other Income	7,140.38	7,000.00	140.38	21,829.51
Net Other Income	7,140.38	7,000.00	140.38	21,829.51
Net Income	<u>109,825.96</u>	<u>81,007.08</u>	<u>28,818.88</u>	<u>54,418.91</u>

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

	<u>YTD Budget</u>	<u>\$ Over Budget</u>	<u>Annual Budget</u>
Ordinary Income/Expense			
Income			
501 WCAD Ad Val. Taxes/Pen/Int	147,865.00	20,037.84	545,000.00
502 State Comp Sales Tax	87,531.00	10,821.98	340,000.00
504 Previous Revenue	715,852.00	-715,852.00	715,852.00
506 Miscellaneous Income			
Total Income	951,248.00	-684,970.11	1,600,852.00
Expense			
100 ESD			
101 Advertising/Notification	600.00	-600.00	600.00
102 Fees, dues, subscri			
102.1 Membership	0.00	0.00	1,700.00
102.3 Misc Fees	100.00	1,771.00	100.00
102 Fees, dues, subscri - Other	0.00	0.00	0.00
Total 102 Fees, dues, subscri	100.00	1,771.00	1,800.00
103 Professional Fees			
103.1 Accounting	6,000.00	-6,000.00	8,000.00
103.2 Admin Assistant	2,550.00	0.00	10,200.00
103.3 Legal Fees	9,000.00	-3,682.50	36,000.00
103.4 WCAD Allocations Coll/App	0.00	0.00	17,000.00
Total 103 Professional Fees	17,550.00	-9,682.50	71,200.00
104 Inspect /Regist			
104.1 Vehciles			
Total 104 Inspect /Regist			
105 IT and Systems			
105.2 Website/Domain Mang	625.50	10.29	2,502.00
Total 105 IT and Systems	625.50	10.29	2,502.00
106 Insurance			
106.1 Directors Bond Insurance	400.00	-400.00	400.00
106.2 Insurance (LI/PR/WC)			40,000.00
Total 106 Insurance	400.00	40,903.40	40,400.00
108 Travel			5,000.00
109 Commissioner Training	0.00	1,475.00	7,500.00
110 Supplies			
110.1 Office	249.00	-91.89	996.00
110 Supplies - Other	0.00	0.00	0.00
Total 110 Supplies	249.00	-91.89	996.00
116 Rent	6,450.00	0.00	25,800.00
117 Building Maint			
117.5 Misc Repairs			
Total 117 Building Maint			
119 Utilities			
119.1 Electrical	900.00	-102.56	3,600.00
119.4 Trash	300.00	-215.50	1,200.00

Walker County Emergency Services District #1

Profit & Loss Budget Performance

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	YTD Budget	\$ Over Budget	Annual Budget
119.5 Water/Sewer	300.00	11.10	1,200.00
Total 119 Utilities	1,500.00	-306.96	6,000.00
Back Ground Checks 518.1	600.00	-600.00	2,400.00
Postage Delivery Box Rent 504.1	100.00	-100.00	100.00
Total 100 ESD	28,174.50	37,306.03	164,298.00
200 RVFD			
202 Fees, Dues, Subsc			
202.1 Memberships	750.00	-750.00	3,000.00
202.2 Software	2,800.00	-2,800.00	10,000.00
Total 202 Fees, Dues, Subsc	3,550.00	-3,550.00	13,000.00
203 Professional Services			
203.1 Accounting	1,750.00	172.86	4,000.00
203.5 Background Checks	999.00	-225.53	4,000.00
Total 203 Professional Services	2,749.00	-52.67	8,000.00
204 Inspect / registrations			
204.1 Vehicles	1,100.00	-1,100.00	2,000.00
204.2 Equipment	1,100.00	-1,100.00	2,000.00
Total 204 Inspect / registrations	2,200.00	-2,200.00	4,000.00
205 IT and Systems			
205.2 Website/Domain Mgt fees	750.00	312.22	3,000.00
Total 205 IT and Systems	750.00	312.22	3,000.00
207 Labor			
207.1 Chief	13,393.26	-5,655.08	53,573.00
207.2 Duty Crew	50,916.00	-28,691.41	203,672.00
207.3 Non-Shift Wages	9,375.00	-9,375.00	37,501.00
207.4 Admin	4,419.00	1,067.93	17,680.00
207.5 Volunteer Stipend	3,906.00	-2,548.46	15,630.00
207.6 Taxes	8,947.00	779.94	35,794.00
Total 207 Labor	90,956.26	-44,422.08	363,850.00
208 Travel	2,000.00	-152.70	2,000.00
209 Training	4,000.00	-1,639.31	4,000.00
210 Supplies			
210.1 Office	3,000.00	-2,703.69	3,000.00
210.2 Janitorial	498.00	-252.01	2,000.00
210.3 Pantry	249.00	-249.00	1,000.00
210.4 Medical	5,000.00	-4,456.47	5,000.00
210.5 Misc Supplies	1,000.00	-786.64	1,000.00
Total 210 Supplies	9,747.00	-8,447.81	12,000.00
211 Tactical Gear	15,000.00	-15,000.00	15,000.00
212 Uniforms	7,000.00	-6,834.37	7,000.00
213 Minor Equip <\$1000			
213.1 Hand Tools	5,000.00	-4,960.01	5,000.00
Total 213 Minor Equip <\$1000	5,000.00	-4,960.01	5,000.00
214 Furnishings	1,000.00	980.00	1,000.00

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	<u>YTD Budget</u>	<u>\$ Over Budget</u>	<u>Annual Budget</u>
215 Fuel	1,800.00	-698.26	7,200.00
217 Building Maint.			
217.1 Plumbing	1,000.00	-1,000.00	1,000.00
217.2 Electrical	2,000.00	-1,551.00	2,000.00
217.3 HVAC	5,000.00	-5,000.00	5,000.00
217.4 Generators	2,500.00	-2,500.00	2,500.00
217.5 Misc Repairs			
217 Building Maint. - Other	0.00	0.00	0.00
Total 217 Building Maint.	10,500.00	-6,019.46	10,500.00
218 Groundskeeping			
218.1 Mowing	1,800.00	-469.00	7,200.00
218.2 Pest Control	498.00	-278.12	2,000.00
218.3 Aerobic System	500.00	-110.00	500.00
Total 218 Groundskeeping	2,798.00	-857.12	9,700.00
219 Utilities			
219.1 Electric	1,800.00	-103.28	7,200.00
219.2 Gas	750.00	-619.87	3,000.00
219.3 Internet/Phone	2,400.00	-1,565.75	9,600.00
219.4 Trash	300.00	-210.00	1,200.00
219.5 Water/Sewer	225.00	-45.44	900.00
Total 219 Utilities	5,475.00	-2,544.34	21,900.00
220 Vehicle/Appart/Trailer			
220.1 Purchase/Replace	15,000.00	-15,000.00	15,000.00
220.2 Repairs	10,000.00	-7,855.00	10,000.00
220.3 Maintenance	10,000.00	-6,432.54	10,000.00
Total 220 Vehicle/Appart/Trailer	35,000.00	-29,287.54	35,000.00
221 Equipment/radios/boats/etc			
221.1 Purchase/Replace	5,000.00	-5,000.00	5,000.00
221.2 Medical	5,000.00	-5,000.00	5,000.00
221.3 Repairs	5,000.00	-4,742.15	5,000.00
221.4 Maintenance	7,000.00	-5,550.29	7,000.00
Total 221 Equipment/radios/boats/etc	22,000.00	-20,292.44	22,000.00
Total 200 RVFD	221,525.26	-145,665.89	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	-2,000.00	2,000.00
310 Supplies			
310.1 Office	1,000.00	-1,000.00	1,000.00
310.4 Medical	1,000.00	-1,000.00	1,000.00
310.5 Misc Supplies	800.00	-800.00	800.00
Total 310 Supplies	2,800.00	-2,800.00	2,800.00

Walker County Emergency Services District #1
Profit & Loss Budget Performance
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	<u>YTD Budget</u>	<u>\$ Over Budget</u>	<u>Annual Budget</u>
311 Tactical Gear	1,500.00	-1,500.00	1,500.00
315 Fuel	600.00	-323.13	2,200.00
317 Building Maintenance			
317.3 HVAC	200.00	-200.00	200.00
317.5 Misc Repairs	600.00	-600.00	2,100.00
Total 317 Building Maintenance	800.00	-800.00	2,300.00
318 Groundskeeping			
318.1 Mowing	525.00	-209.00	2,100.00
Total 318 Groundskeeping	525.00	-209.00	2,100.00
319 Utilities			
319.1 Electric	450.00	-83.16	1,800.00
319.2 Gas	300.00	-170.16	1,200.00
319.5 Water/Sewer	150.00	-85.05	600.00
Total 319 Utilities	900.00	-338.37	3,600.00
320 Vehicle/Apparatus/Trailers			
320.2 Repairs	999.00	-999.00	4,000.00
320.3 Maintenance			
Total 320 Vehicle/Apparatus/Trailers	999.00	-763.06	4,000.00
321 Equipment/Radios/ Boats etc			
321.1 Purchase/Replace	5,000.00	-5,000.00	5,000.00
Total 321 Equipment/Radios/ Boats etc	5,000.00	-5,000.00	5,000.00
Total 300 Dodge	15,124.00	-13,441.96	27,000.00
400 IES Funds			
401 One Time Expend			
401.1 Dodge	51,000.00	-51,000.00	51,000.00
401.2 Riverside	27,000.00	-4,193.51	27,000.00
Total 401 One Time Expend	78,000.00	-55,193.51	78,000.00
402 Working Capital Trans			
402.2 Riverside			
Total 402 Working Capital Trans			
404 Sinking			
404.3 Operaions Reserve	800,000.00	-800,000.00	800,000.00
Total 404 Sinking	800,000.00	-800,000.00	800,000.00
Total 400 IES Funds	878,000.00	-827,193.51	878,000.00
Construction/Progress 700	1.00	-1.00	1.00
Department Expenses 600			
Dodge VFD 601			
Dodge Equipment/Gear 601.3	2,000.00	-2,000.00	2,000.00
Dodge Training 601.2	2,400.00	-2,400.00	2,400.00
Dodge VFD ESD Funds 601.1	6,000.00	-4,779.57	24,000.00
Vehicle Registration 601.4	10.00	-10.00	10.00
Total Dodge VFD 601	10,410.00	-9,189.57	28,410.00
Riverside VFD 602-603			
Riverside Labor 602			

Walker County Emergency Services District #1

Profit & Loss Budget Performance

December 2025

	YTD Budget	\$ Over Budget	Annual Budget
Chief 602.1	0.00	1,934.54	0.00
Duty Crew 602.4	0.00	10,687.75	0.00
Hourly Rate 602.3	0.00	0.00	0.00
Scheduler/Payroll Clerk 602.2	0.00	1,248.09	0.00
Stipend 602.5	0.00	387.87	0.00
Taxes 602.6	0.00	5,109.80	0.00
Total Riverside Labor 602	0.00	19,368.05	0.00
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	0.00	3,168.48	0.00
Cleaning 603.17	0.00	0.00	0.00
Electric 603.12	0.00	1,067.53	0.00
Gas 603.13	0.00	65.52	0.00
Misc 603.110	0.00	2,305.52	0.00
Mowing 603.16	0.00	564.00	0.00
Office Supplies 603.114	0.00	697.84	0.00
Phone/Internet 603.14	0.00	880.68	0.00
Sewer 603.112	0.00	45.00	0.00
Subscriptions/Software 603.113	0.00	103.65	0.00
Supplies Medical 603.191	0.00	54.54	0.00
Supplies Operations 603.19	0.00	1,735.15	0.00
Water 603.11	0.00	138.46	0.00
Total Facilities Operations 603.1	0.00	10,826.37	0.00
Training 603.4			
Riverside 603.42	0.00	0.00	0.00
Training 603.4 - Other			
Total Training 603.4	0.00	3,500.00	0.00
Vehicles/Equipments 603.2			
Fuel 603.21	0.00	1,672.35	0.00
Inspections 603.22	0.00	0.00	0.00
Registration 603.23	30.00	-30.00	120.00
Repairs Equipment 603.28	0.00	0.00	0.00
Repairs Vehicles 603.24	0.00	3,272.86	0.00
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	30.00	4,915.21	120.00
Total Riverside Operations 603	30.00	19,241.58	120.00
Total Riverside VFD 602-603	30.00	38,609.63	120.00

Walker County Emergency Services District #1

Profit & Loss Budget Performance

December 2025

	YTD Budget	\$ Over Budget	Annual Budget
Total Department Expenses 600	10,440.00	29,420.06	28,530.00
ESD O&M 550			
Electric 550.2	900.00	-900.00	3,600.00
Rent 550.1	25,800.00	-25,800.00	45,150.00
Sanitation 550.4	300.00	-300.00	1,200.00
Water 550.3	300.00	-300.00	1,200.00
Total ESD O&M 550	27,300.00	-27,300.00	51,150.00
Total Expense	1,180,564.76	-946,876.27	1,693,129.00
Net Ordinary Income	-229,316.76	261,906.16	-92,277.00
Other Income/Expense			
Other Income			
503 Interest Income	21,000.00	829.51	84,000.00
Total Other Income	21,000.00	829.51	84,000.00
Net Other Income	21,000.00	829.51	84,000.00
Net Income	-208,316.76	262,735.67	-8,277.00