

# City of Walker



**Financial Report**  
**April 30, 2011**



# TOWN OF WALKER

PINE TREE CAPITAL OF THE WORLD

BOBBY FONT, MAYOR

MAYOR PRO TEM  
Richard Wales

CLERK  
Myra Streeter, CAA/CMA

TOWN ATTORNEY  
Robert Graves

ALDERMAN  
Elton Burns  
Scarlett Major  
James Phillips  
Jack Summerell

May 31, 2011

Board of Alderman:

Presented herein are the financial statements of the Town of Walker for the period ending April 30, 2011. The year-to-date actual information presented in the financial statements is summarized below.

	GENERAL FUND	SPECIAL REVENUE FUND	TOTAL GOVERNMENTAL FUNDS	ENTERPRISE FUND	GOVERNMENT WIDE
Actual YTD Fund Revenue	\$ 1,595,905	\$ 347,339	\$ 1,943,244	\$ 3,103,893	\$ 5,047,136
Actual YTD Fund Expense	1,704,310	60,435	1,764,746	2,202,713	3,967,459
Net Profit (Loss) Before Transfers	(108,406)	286,903	178,498	901,180	\$ 1,079,678
Other Financing Sources (Uses)	465,000	(75,000.00)	390,000	(150,000)	\$ 240,000
Net Change in Fund Balance	356,594	211,903	568,498		
Net Change in Net Assets				751,180	
Beginning Fund Balance	1,210,278	886,075	2,096,353		
Beginning Net Assets				8,270,245	
Ending Fund Balance	1,566,872	1,097,978	2,664,851		
Convert Fund Balance to Net Assets:					
Capital Assets (net of Accum. Depr.)			2,720,707		
Prepaid Insurance			56,576		
Long-Term Liabilities			(3,291,393)		
Ending Net Assets			\$ 2,150,741	9,021,425	
Reserved for Debt Service	21,670	0			
Contributed Capital				5,826,578	
Unreserved Fund Balance	\$ 1,545,203	\$ 1,097,978			
Unrestricted Net Assets				\$ 3,194,847	

**NOTE: All information presented in this summary is as of the date of the preliminary financial statements as stated above.**

Sincerely,

Cindy Breaux  
Financial Director



## 2010: A Brief Look at the Numbers

### Year-to-Date through April 30, 2011

As of  
April 30, 2011

#### Where do city dollars come from?

Taxes (sales, ad valorem, franchise, alcohol)	1,289,149	25.54%
Licenses and Permits	242,079	4.80%
Fines and Forfeits	245,657	4.87%
Intergovernmental	67,678	1.34%
Charges for Services	2,775,952	55.00%
Other	426,621	8.45%
Total	<u>5,047,136</u>	<u>100.00%</u>

#### Where do city dollars go?

General Government	493,726	12.44%
Animal Control	64,367	1.62%
Parks and Recreation	93,622	2.36%
Police Department	641,610	16.17%
Street Department	401,257	10.11%
Governmental Funds Capital Outlay	290	0.01%
Governmental Funds Debt Service	69,873	1.76%
Gas Department	1,560,020	39.32%
Sewer Department	286,148	7.21%
Water Department	236,099	5.95%
Garbage Department	120,446	3.04%
Total	<u>3,967,458</u>	<u>100.00%</u>



*General  
Fund*

TOWN OF WALKER  
GENERAL FUND  
BALANCE SHEET  
APRIL 30, 2011

	<u>Current Month</u>	<u>Prior Month</u>
ASSETS		
Capital One General Fund Account	\$ 528,897.53	\$ 588,371.90
Bancorp Deductible Reserve	2,580.00	2,580.00
First Guaranty Rainy Day Savings	201,899.34	201,899.34
First Guaranty Rainy Day CD 2yr	300,000.00	300,000.00
Cash Held in Disbursement Clearing Fund	-	11,127.46
Cash Held in Payroll Clearing Fund	49,900.57	46,017.12
Petty Cash	1,900.00	1,200.00
NSF Checks Receivable	425.50	415.50
Ad Valorem Taxes Receivable	66,833.02	66,833.02
Alcohol Tax Receivable	3,968.53	3,968.53
Franchise Tax Receivable	144,088.19	144,088.19
General Sales Tax Receivable	355,285.90	355,285.90
Other Receivables	5,480.38	5,480.38
Due from Other Governments	145,806.39	222,983.29
Due from Enterprise Fund	249,413.50	251,836.78
Capital One General Fund Restricted Cash	<u>1.01</u>	<u>1.01</u>
TOTAL FUND ASSETS	<u>\$ 2,056,479.86</u>	<u>\$ 2,202,088.42</u>

TOWN OF WALKER  
GENERAL FUND  
BALANCE SHEET  
APRIL 30, 2011

	<u>Current Month</u>	<u>Prior Month</u>
<b>LIABILITIES</b>		
Accounts Payable	\$ 170,715.89	\$ 235,723.08
Unclaimed Checks	243.07	243.07
Accrued Salaries	123,466.75	123,466.75
Federal Withholding	9,109.68	9,109.68
Medicare	(9,048.40)	(9,048.40)
Social Security	(747.89)	(100.40)
State Withholding	2,714.31	2,742.63
AFLAC (pre-tax)	3,459.69	3,336.91
AFLAC (taxable)	1,610.79	1,792.09
Life Insurance (pre-tax)	(4,663.31)	(4,663.31)
Life Insurance (taxable)	1,464.18	1,464.04
Flexible Spending	(2,753.60)	(2,100.67)
Retirement - aftertax	8,809.38	85.42
Retirement - MPERS	15,827.51	15,727.84
United Way	131.99	131.53
Garnishments	7,543.37	12,686.86
Miscellaneous	(16.48)	(16.48)
Prepaid Legal	(50.38)	93.60
Group Health Deductibles	92,515.01	97,886.34
Group Health Premium	2,190.00	2,070.00
Liberty National Life Insurance	933.82	798.74
Always Care	1,613.35	1,516.17
Retirement - pretax	1,172.34	-
Due to Payroll Clearing	-	-
Due to Disbursements Clearing	14,721.35	(26,064.32)
Christmas for the Needy - General	11.05	11.05
Christmas Donations	398.01	398.01
<b>TOTAL LIABILITIES</b>	<u>441,371.48</u>	<u>467,290.23</u>
<b>FUND BALANCES</b>		
Reserved for Debt Service	21,669.89	21,669.89
Unreserved	1,236,844.02	1,236,844.02
Net Profit (Loss)	<u>356,594.47</u>	<u>476,284.28</u>
<b>TOTAL FUND BALANCES</b>	<u>1,615,108.38</u>	<u>1,734,798.19</u>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<u>\$ 2,056,479.86</u>	<u>\$ 2,202,088.42</u>

TOWN OF WALKER - GENERAL FUND  
STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCE

	FOR THE PERIOD ENDING 04/30/11				PROJECTED THROUGH 12/31/11		
	CURRENT FISCAL Y-T-D	ANNUAL BUDGET	BUDGET REMAINING	% Variance	Projected Actual 12/31/2011	Projected Annual Budget Remaining	% Variance
<b>REVENUES</b>							
Taxes	\$ 942,227.83	\$ 2,661,400.00	\$ (1,719,172.17)	-64.60%	2,736,598.00	75,198.00	2.83%
Licenses and Permits	242,079.38	371,200.00	(129,120.62)	-34.78%	376,844.95	5,644.95	1.52%
Fines and Forfeits	245,656.68	645,400.00	(399,743.32)	-61.94%	736,970.04	91,570.04	14.19%
Interest Income	666.08	2,500.00	(1,833.92)	-73.36%	1,998.24	(501.76)	-20.07%
Fees	64,115.75	102,900.00	(38,784.25)	-37.69%	165,139.75	62,239.75	60.49%
Intergovernmental	67,677.95	471,600.00	(403,922.05)	-85.65%	425,458.25	(46,141.75)	-9.78%
Parks and Recreation Concessions	15,289.00	38,100.00	(22,811.00)	-59.87%	42,044.75	3,944.75	10.35%
Miscellaneous	18,192.28	33,700.00	(15,507.72)	-46.02%	20,515.28	(13,184.72)	-39.12%
<b>TOTAL GENERAL FUND REVENUES</b>	<b>1,595,904.95</b>	<b>4,326,800.00</b>	<b>(2,730,895.05)</b>	<b>-63.12%</b>	<b>4,505,569.26</b>	<b>178,769.26</b>	<b>4.13%</b>
<b>EXPENDITURES</b>							
<b>GENERAL AND ADMINISTRATIVE</b>							
Salaries	245,044.47	720,300.00	475,255.53	65.98%	693,129.81	27,170.19	3.77%
Payroll Taxes and Benefits	96,851.71	271,600.00	174,748.29	64.34%	243,933.41	27,666.59	10.19%
Aldermen's Per Diem	15,000.00	60,000.00	45,000.00	75.00%	60,000.00	-	0.00%
Advertising	4,127.80	7,000.00	2,872.20	41.03%	12,383.40	(5,383.40)	-76.91%
Collection Costs	15,340.03	48,200.00	32,859.97	68.17%	48,740.32	(540.32)	-1.12%
Bank Charges	2,393.92	7,200.00	4,806.08	66.75%	7,181.76	18.24	0.25%
Contracted Services	6,627.70	30,300.00	23,672.30	78.13%	19,883.10	10,416.90	34.38%
Coroner Fees	500.00	3,500.00	3,000.00	85.71%	1,500.00	2,000.00	57.14%
Court Costs	3,600.00	14,400.00	10,800.00	75.00%	14,400.00	-	0.00%
Economic Development	-	10,000.00	10,000.00	100.00%	10,000.00	-	0.00%
Insurance	6,457.80	70,000.00	63,542.20	90.77%	72,089.02	(2,089.02)	-2.98%
Legal and Professional	15,000.80	66,100.00	51,099.20	77.31%	36,846.59	29,253.41	44.26%
Membership Fees / Educational Training	12,422.30	16,800.00	4,377.70	26.06%	37,266.90	(20,466.90)	-121.83%
Miscellaneous	3,119.90	2,000.00	(1,119.90)	-56.00%	9,359.70	(7,359.70)	-367.99%
Printing, Postage, and Office Supplies	21,273.93	55,600.00	34,326.07	61.74%	63,821.79	(8,221.79)	-14.79%
Promotional and Community Events	4,713.59	13,700.00	8,986.41	65.59%	9,287.87	4,412.13	32.21%
Rental Equipment	3,444.63	13,800.00	10,355.37	75.04%	10,333.89	3,466.11	25.12%
Repairs and Maintenance	7,025.61	17,300.00	10,274.39	59.39%	21,076.83	(3,776.83)	-21.83%
Small Tools and Supplies	924.98	9,500.00	8,575.02	90.26%	2,774.94	6,725.06	70.79%
Telephone	7,309.39	23,700.00	16,390.61	69.16%	21,928.17	1,771.83	7.48%
Utilities	7,341.86	24,600.00	17,258.14	70.16%	22,025.58	2,574.42	10.47%
Uniforms	3,111.10	7,900.00	4,788.90	60.62%	9,333.30	(1,433.30)	-18.14%
Vehicle Expense	5,795.02	17,600.00	11,804.98	67.07%	17,385.06	214.94	1.22%
<b>Total General and Administrative</b>	<b>487,426.54</b>	<b>1,511,100.00</b>	<b>1,023,673.46</b>	<b>67.74%</b>	<b>1,444,681.44</b>	<b>66,418.56</b>	<b>4.40%</b>

TOWN OF WALKER - GENERAL FUND  
STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCE

	FOR THE PERIOD ENDING 04/30/11				PROJECTED THROUGH 12/31/11		
	CURRENT FISCAL Y-T-D	ANNUAL BUDGET	BUDGET REMAINING	% Variance	Projected Actual 12/31/2011	Projected Annual Budget Remaining	% Variance
<b>ANIMAL CONTROL</b>							
Salaries	32,811.09	96,100.00	63,288.91	65.86%	94,787.60	1,312.40	1.37%
Payroll Taxes and Benefits	18,315.78	58,900.00	40,584.22	68.90%	47,356.21	11,543.79	19.60%
Animal Care Expense	697.75	4,000.00	3,302.25	82.56%	2,093.25	1,906.75	47.67%
Insurance	698.99	3,300.00	2,601.01	78.82%	3,669.78	(369.78)	-11.21%
Legal and Professional	2,652.50	3,000.00	347.50	11.58%	6,326.34	(3,326.34)	-110.88%
Membership Fees / Educational Training	-	1,300.00	1,300.00	100.00%	-	1,300.00	100.00%
Miscellaneous	1,533.12	3,400.00	1,866.88	54.91%	4,599.36	(1,199.36)	-35.28%
Printing, Postage, and Office Supplies	2,439.46	5,400.00	2,960.54	54.82%	7,318.38	(1,918.38)	-35.53%
Small Tools and Supplies	454.80	1,000.00	545.20	54.52%	1,364.40	(364.40)	-36.44%
Telephone	1,193.79	5,200.00	4,006.21	77.04%	3,581.37	1,618.63	31.13%
Utilities	2,176.34	6,400.00	4,223.66	65.99%	6,529.02	(129.02)	-2.02%
Uniforms	362.04	1,200.00	837.96	69.83%	1,086.12	113.88	9.49%
Vehicle Expense	1,031.47	2,300.00	1,268.53	55.15%	3,094.41	(794.41)	-34.54%
Total Animal Control	64,367.13	191,500.00	127,132.87	66.39%	181,806.24	9,693.76	5.06%
<b>PARKS AND RECREATION</b>							
Salaries	27,507.27	42,600.00	15,092.73	35.43%	79,465.44	(36,865.44)	-86.54%
Payroll Taxes and Benefits	5,664.94	23,800.00	18,135.06	76.20%	16,682.62	7,117.38	29.90%
Contracted Services	9,912.38	34,900.00	24,987.62	71.60%	29,737.14	5,162.86	14.79%
Concession Supplies	13,831.34	37,600.00	23,768.66	63.21%	38,036.19	(436.19)	-1.16%
Insurance	4,669.57	9,100.00	4,430.43	48.69%	10,485.31	(1,385.31)	-15.22%
Legal and Professional	1,290.00	6,500.00	5,210.00	80.15%	2,238.84	4,261.16	65.56%
Membership Fees / Educational Training	1,775.00	1,500.00	(275.00)	-18.33%	5,325.00	(3,825.00)	-255.00%
Miscellaneous	763.50	3,200.00	2,436.50	76.14%	2,290.50	909.50	28.42%
Printing, Postage, and Office Supplies	1,965.09	900.00	(1,065.09)	-118.34%	5,895.27	(4,995.27)	-555.03%
Recreational Supplies	5,374.38	24,600.00	19,225.62	78.15%	16,123.14	8,476.86	34.46%
Rental Equipment	2,440.50	4,200.00	1,759.50	41.89%	7,321.50	(3,121.50)	-74.32%
Repairs and Maintenance	6,050.99	14,300.00	8,249.01	57.69%	16,950.49	(2,650.49)	-18.53%
Small Tools and Supplies	3,208.38	6,700.00	3,491.62	52.11%	9,625.14	(2,925.14)	-43.66%
Telephone	1,576.03	5,800.00	4,223.97	72.83%	4,728.09	1,071.91	18.48%
Utilities	7,234.85	24,600.00	17,365.15	70.59%	21,704.55	2,895.45	11.77%
Uniforms	357.83	300.00	(57.83)	-19.28%	1,073.49	(773.49)	-257.83%
Total Parks and Recreation	93,622.05	240,600.00	146,977.95	61.09%	267,682.71	(27,082.71)	-11.26%
<b>POLICE DEPARTMENT</b>							
Salaries	367,155.39	1,079,500.00	712,344.61	65.99%	1,055,108.48	24,391.52	2.26%
Payroll Taxes and Benefits	153,191.27	429,500.00	276,308.73	64.33%	405,907.58	23,592.42	5.49%
Contracted Services	1,945.59	6,200.00	4,254.41	68.62%	5,836.77	363.23	5.86%
Court Costs	-	-	-	#DIV/0!	-	-	#DIV/0!

TOWN OF WALKER - GENERAL FUND  
STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCE

	FOR THE PERIOD ENDING 04/30/11				PROJECTED THROUGH 12/31/11		
	CURRENT FISCAL Y-T-D	ANNUAL BUDGET	BUDGET REMAINING	% Variance	Projected Actual 12/31/2011	Projected Annual Budget Remaining	% Variance
Insurance	23,969.01	103,400.00	79,430.99	76.82%	121,730.61	(18,330.61)	-17.73%
Legal and Professional	7,672.50	13,200.00	5,527.50	41.88%	14,861.69	(1,661.69)	-12.59%
Membership Fees / Educational Training	2,588.16	5,500.00	2,911.84	52.94%	7,764.48	(2,264.48)	-41.17%
Miscellaneous	874.28	8,700.00	7,825.72	89.95%	2,622.84	6,077.16	69.85%
Printing, Postage, and Office Supplies	2,973.41	10,800.00	7,826.59	72.47%	8,920.23	1,879.77	17.41%
Promotional and Community Events	834.51	1,200.00	365.49	30.46%	2,503.53	(1,303.53)	-108.63%
Rental Equipment	4,073.00	16,900.00	12,827.00	75.90%	12,219.00	4,681.00	27.70%
Repairs and Maintenance	14,505.21	39,700.00	25,194.79	63.46%	43,515.63	(3,815.63)	-9.61%
Small Tools and Supplies	6,290.91	15,600.00	9,309.09	59.67%	18,872.73	(3,272.73)	-20.98%
Telephone	7,436.30	29,600.00	22,163.70	74.88%	22,308.90	7,291.10	24.63%
Utilities	2,671.00	7,600.00	4,929.00	64.86%	8,013.00	(413.00)	-5.43%
Uniforms	7,101.62	16,700.00	9,598.38	57.48%	21,304.86	(4,604.86)	-27.57%
Vehicle Expense	38,328.20	105,800.00	67,471.80	63.77%	114,984.60	(9,184.60)	-8.68%
Total Police Department	641,610.36	1,889,900.00	1,248,289.64	66.05%	1,866,474.93	23,425.07	1.24%
<b>STREET DEPARTMENT</b>							
Salaries	141,938.43	389,900.00	247,961.57	63.60%	410,044.35	(20,144.35)	-5.17%
Payroll Taxes and Benefits	64,453.50	151,200.00	86,746.50	57.37%	167,125.12	(15,925.12)	-10.53%
Contracted Services	48,182.60	364,000.00	315,817.40	86.76%	144,547.80	219,452.20	60.29%
Equipment Expense	26,296.75	39,400.00	13,103.25	33.26%	78,890.25	(39,490.25)	-100.23%
Insurance	16,665.40	70,100.00	53,434.60	76.23%	76,732.93	(6,632.93)	-9.46%
Landscaping and Beautification	28,619.70	100,000.00	71,380.30	71.38%	100,000.00	-	0.00%
Legal and Professional	19,920.73	10,000.00	(9,920.73)	-99.21%	58,131.03	(48,131.03)	-481.31%
Membership Fees / Educational Training	436.00	1,800.00	1,364.00	75.78%	1,308.00	492.00	27.33%
Miscellaneous	276.92	1,400.00	1,123.08	80.22%	830.76	569.24	40.66%
Printing, Postage, and Office Supplies	518.97	500.00	(18.97)	-3.79%	1,556.91	(1,056.91)	-211.38%
Rental Equipment	275.77	1,800.00	1,524.23	84.68%	827.31	972.69	54.04%
Repairs and Maintenance	17,156.02	23,000.00	5,843.98	25.41%	51,468.06	(28,468.06)	-123.77%
Small Tools and Supplies	4,688.17	15,500.00	10,811.83	69.75%	14,064.51	1,435.49	9.26%
Telephone	3,526.27	12,100.00	8,573.73	70.86%	10,578.81	1,521.19	12.57%
Utilities	25,741.20	84,500.00	58,758.80	69.54%	77,223.60	7,276.40	8.61%
Uniforms	2,560.66	7,700.00	5,139.34	66.74%	7,681.98	18.02	0.23%
Total Street Department	401,257.09	1,272,900.00	871,642.91	68.48%	1,201,011.42	71,888.58	5.65%
Capital Outlay	289.95	567,500.00	567,210.05	99.95%	567,789.95	(289.95)	-0.05%
Debt Service	15,737.36	-	(15,737.36)	#DIV/0!	15,737.36	(15,737.36)	#DIV/0!
TOTAL GENERAL FUND EXPENDITURES	1,704,310.48	5,673,500.00	3,969,189.52	69.96%	5,545,184.05	128,315.95	2.26%

TOWN OF WALKER - GENERAL FUND  
STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCE

	FOR THE PERIOD ENDING 04/30/11			PROJECTED THROUGH 12/31/11			
	CURRENT FISCAL Y-T-D	ANNUAL BUDGET	BUDGET REMAINING	% Variance	Projected Actual 12/31/2011	Projected Annual Budget Remaining	% Variance
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(108,405.53)	(1,346,700.00)	1,238,294.47		(1,039,614.79)	307,085.21	
OTHER FINANCING SOURCES (USES)							
Sale of Capital Assets	240,000.00	-	240,000.00	#DIV/0!	240,000.00	240,000.00	#DIV/0!
Transfers In	225,000.00	900,000.00	(675,000.00)	-75.00%	900,000.00	-	0.00%
Total Other Financing Sources (Uses)	465,000.00	900,000.00	(435,000.00)	-48.33%	1,140,000.00	240,000.00	26.67%
NET CHANGE IN FUND BALANCE	356,594.47	(446,700.00)	\$ 803,294.47		100,385.21	547,085.21	
FUND BALANCE AT BEGINNING OF YEAR	1,258,513.91	1,258,513.91			1,258,513.91		
FUND BALANCE AT END OF YEAR	\$ 1,615,108.38	\$ 811,813.91			\$ 1,358,899.12		



*Special  
Revenue  
Fund*

TOWN OF WALKER  
SPECIAL REVENUE FUND  
BALANCE SHEET  
APRIL 30, 2011

	<u>Current Month</u>	<u>Prior Month</u>
<b>ASSETS</b>		
Capital One 1/2 Cent Sales Tax Account	\$ 1,876,879.65	\$ 1,794,945.56
1/2 Cent Sales Tax Receivable	177,642.93	177,642.93
Due from Enterprise Fund	(54,135.51)	-
Restricted Cash	<u>1.00</u>	<u>1.00</u>
<b>TOTAL FUND ASSETS</b>	<u>\$ 2,000,388.07</u>	<u>\$ 1,972,589.49</u>
<b>LIABILITIES</b>		
Due to Enterprise Fund	<u>\$ 371,523.25</u>	<u>\$ 371,523.25</u>
<b>TOTAL LIABILITIES</b>	<u>371,523.25</u>	<u>371,523.25</u>
<b>FUND BALANCE</b>		
Reserved for Debt Service	0.23	0.23
Unreserved	1,416,961.25	1,416,961.25
Net Profit (Loss)	<u>211,903.34</u>	<u>184,104.76</u>
<b>TOTAL FUND BALANCE</b>	<u>1,628,864.82</u>	<u>1,601,066.24</u>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<u>\$ 2,000,388.07</u>	<u>\$ 1,972,589.49</u>

TOWN OF WALKER - SPECIAL REVENUE FUND  
STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCE

	FOR THE PERIOD ENDING 04/30/11			PROJECTED THROUGH 12/31/11		
	CURRENT FISCAL Y-T-D	ANNUAL BUDGET	BUDGET REMAINING	Projected Actual 12/31/2011	Projected Annual Budget Remaining	% Variance
<b>Revenues:</b>						
Taxes	\$ 346,921.05	\$ 1,067,100.00	\$ (720,178.95)	\$1,055,604.21	(\$11,495.79)	-1.08%
Interest	417.53	2,300.00	(1,882.47)	\$1,252.59	(\$1,047.41)	-45.54%
Total Revenues	<u>347,338.58</u>	<u>1,069,400.00</u>	<u>(722,061.42)</u>	<u>\$1,056,856.80</u>	<u>(\$12,543.20)</u>	<u>-1.17%</u>
<b>Expenditures:</b>						
General Expenses	6,299.73	19,961.44	13,661.71	\$18,899.19	\$1,062.25	5.32%
Debt Service	54,135.51	306,250.00	252,114.49	\$316,004.60	(\$9,754.60)	-3.19%
Total Expenditures	<u>60,435.24</u>	<u>326,211.44</u>	<u>265,776.20</u>	<u>\$334,903.79</u>	<u>(\$8,692.35)</u>	<u>-2.66%</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	286,903.34	743,188.56	(456,285.22)	\$721,953.01	(\$21,235.55)	
Other Financing Sources (Uses):						
Transfers Out	(75,000.00)	(300,000.00)	(225,000.00)	(\$300,000.00)	\$0.00	0.00%
Total Other Financing Sources (Uses)	<u>(75,000.00)</u>	<u>(300,000.00)</u>	<u>(225,000.00)</u>	<u>(\$300,000.00)</u>	<u>\$0.00</u>	<u>0.00%</u>
NET CHANGE IN FUND BALANCE	211,903.34	443,188.56	\$ (231,285.22)	\$421,953.01	(\$21,235.55)	-4.79%
FUND BALANCE AT BEGINNING OF YEAR	1,416,961.48	1,416,961.48		\$1,416,961.48		
FUND BALANCE AT END OF YEAR	<u>\$ 1,628,864.82</u>	<u>\$ 1,860,150.04</u>		<u>\$1,838,914.49</u>		



*General  
Fixed Assets  
and  
Long Term  
Debt*



TOWN OF WALKER  
GENERAL FIXED ASSETS  
BALANCE SHEET  
APRIL 30, 2011

	<u>Current Month</u>	<u>Prior Month</u>
<b>ASSETS</b>		
Land	\$ 766,196.00	\$ 766,196.00
Land Improvements	137,756.28	137,756.28
Accumulated Depreciation - Land Improvem	(33,848.22)	(33,848.22)
Buildings	707,968.23	707,968.23
Accumulated Depreciation - Buildings	(224,474.05)	(224,474.05)
Vehicles	757,768.82	757,768.82
Accumulated Depreciation - Vehicles	(470,836.71)	(470,836.71)
Heavy Equipment	390,830.85	390,830.85
Accumulated Depreciation - Heavy Equipme	(216,083.04)	(216,083.04)
Small Equipment	109,440.00	109,440.00
Accumulated Depreciation - Small Equipme	(75,253.03)	(75,253.03)
Recreational Equipment	212,852.58	212,852.58
Accumulated Depreciation - Recreational	(110,771.95)	(110,771.95)
Furniture and Fixtures	163,423.44	163,423.44
Accumulated Depreciation - Furniture and	(154,425.76)	(154,425.76)
Streets Infrastructure	1,627,790.97	1,627,790.97
Accumulated Depreciation - Streets Infra	(1,012,694.06)	(1,012,694.06)
Law Enforcement Equipment	114,263.20	114,263.20
Accumulated Depreciation - Law Enf Equip	(71,415.69)	(71,415.69)
Technology	164,681.84	164,681.84
Accumulated Depreciation - Technology	(28,425.91)	(28,425.91)
Construction in Progress	<u>40,456.00</u>	<u>40,456.00</u>
<b>TOTAL FUND ASSETS</b>	<b><u>\$ 2,795,199.79</u></b>	<b><u>\$ 2,795,199.79</u></b>
<b>FUND BALANCE</b>		
Investment in Capital Assets, Net of Rel	\$ 2,788,899.79	\$ 2,788,899.79
Contributed Capital	6,300.00	6,300.00
Unreserved	<u>-</u>	<u>-</u>
<b>TOTAL FUND BALANCE</b>	<b><u>\$ 2,795,199.79</u></b>	<b><u>\$ 2,795,199.79</u></b>



TOWN OF WALKER  
GENERAL LONG TERM DEBT  
BALANCE SHEET  
APRIL 30, 2011

	<u>Current Month</u>	<u>Prior Month</u>
<b>ASSETS</b>		
Bond Costs of Issuance	\$ 157,425.00	\$ 157,425.00
<b>TOTAL FUND ASSETS</b>	<u>157,425.00</u>	<u>157,425.00</u>
<b>LIABILITIES</b>		
Accrued Interest Payable	37,811.35	37,811.35
Accrued Vacation Payable - Current Portion	15,932.93	15,932.93
2000 Sales Tax Bond - Current Portion	-	-
2004 Refunding Bond - Current Portion	63,000.00	63,000.00
2009 Utility Revenue Bonds - Current Portion	194,000.00	194,000.00
2009 Utility Revenue Bond Discounts S/T	(811.00)	(811.00)
2000 Sales Tax Bond - L/T Portion	-	-
2009 Utility Revenue Bonds - L/T	2,710,000.00	2,710,000.00
2009 Utility Revenue Bond Discounts L/T	(11,336.00)	(11,336.00)
Accrued Vacation Payable	<u>47,798.77</u>	<u>47,798.77</u>
<b>TOTAL LIABILITIES</b>	<u>3,056,396.05</u>	<u>3,056,396.05</u>
<b>FUND BALANCE</b>		
Reserved for Debt Service	<u>(2,898,971.05)</u>	<u>(2,898,971.05)</u>
<b>TOTAL FUND BALANCE</b>	<u>(2,898,971.05)</u>	<u>(2,898,971.05)</u>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<u>\$ 157,425.00</u>	<u>\$ 157,425.00</u>



*Enterprise  
Fund*

TOWN OF WALKER  
ENTERPRISE FUND  
BALANCE SHEET  
APRIL 30, 2011

	<u>Current Month</u>	<u>Prior Month</u>
<b>ASSETS</b>		
Capital One Enterprise Account	\$ 4,343,416.57	\$ 4,090,681.83
Cash in Disbursement Clearing Fund	-	16,872.39
Cash in Payroll Clearing Fund	633.56	297.86
Accounts Receivable	502,440.74	666,327.36
Allowance for Uncollectible Accounts	(5,000.01)	(5,000.01)
Unbilled Sales	450,134.81	450,134.81
Other Receivables	163.05	163.05
Due from Other Governments	2,007.18	2,007.18
Due from 1/2 Cent Sales Tax Fund	371,523.25	371,523.25
Inventories for Use	199,712.73	199,712.73
Inventories for Sale	-	-
Prepaid Insurance	52,933.95	52,933.95
American Funds - Reserved for Customer Deposits	646,568.19	646,568.19
Capital One - Restricted Cash	60,547.96	60,545.34
Regions - 2009 Utility Revenue Bonds Restricted Cash	184,753.47	282,025.30
Regions - Cost of Issuance Account	-	-
Land	99,463.92	99,463.92
Land Improvements	40,576.00	40,576.00
Accumulated Depreciation - Land Improvements	(6,893.27)	(6,893.27)
Buildings	212,339.72	212,339.72
Accumulated Depreciation - Buildings	(153,370.75)	(153,370.75)
Vehicles	469,898.76	469,898.76
Accumulated Depreciation - Vehicles	(383,742.44)	(383,742.44)
Heavy Equipment	444,041.46	444,041.46
Accumulated Depreciation - Heavy Equipment	(317,185.03)	(317,185.03)
Small Equipment	406,451.65	406,451.65
Accumulated Depreciation - Small Equipment	(361,066.72)	(361,066.72)
Technology Equipment, Software, and Related	101,423.19	101,423.19
Accumulated Depreciation - Technology	(91,063.33)	(91,063.33)
Gas Infrastructure	4,407,852.01	4,407,852.01
Accumulated Depreciation - Gas Infrastructure	(2,705,139.10)	(2,705,139.10)
Sewer Infrastructure	11,266,948.35	11,266,948.35
Accumulated Depreciation - Sewer Infrastructure	(4,281,039.02)	(4,281,039.02)
Water Infrastructure	2,421,756.62	2,421,756.62
Accumulated Depreciation - Water Infrastructure	(1,644,006.12)	(1,644,006.12)
Construction in Progress	218,448.00	218,448.00
2009 Utility Revenue Bond Cost of Issuance	<u>245,895.00</u>	<u>245,895.00</u>
<b>TOTAL FUND ASSETS</b>	<u>\$ 17,201,424.35</u>	<u>\$ 17,226,382.13</u>

TOWN OF WALKER  
ENTERPRISE FUND  
BALANCE SHEET  
APRIL 30, 2011

	<u>Current Month</u>	<u>Prior Month</u>
<b>LIABILITIES</b>		
Accounts Payable	\$ 410,570.06	\$ 415,192.24
Customer Deposits Payable	640,381.36	639,693.36
Accrued Interest Payable	59,060.56	59,060.56
Refunds in Transit	(1,083.02)	(1,495.69)
Unclaimed Checks	206.03	206.03
Accrued Salaries and Wages	48,194.30	48,194.30
Payroll Liabilities - Humana PCA Deductibles	44,423.43	52,080.07
2009 Utility Revenue Bonds - Current Portion	70,000.00	70,000.00
2010 Utility Revenue Bonds - Current Portion	15,291.30	15,291.30
2011 Utility Revenue Bonds - Current Portion	52,333.05	-
2009 Utility Revenue Bond Discount - Current	-	-
Due to General Fund	250,047.06	252,134.64
Due to Special Revenue Fund	(54,135.51)	-
Due to Payroll Clearing	-	-
Due to Disbursements Clearing	-	(33,802.70)
2009 Utility Revenue Bonds - L/T Portion	4,415,000.00	4,415,000.00
2010 Utility Revenue Bonds - L/T Portion	348,008.70	348,008.70
2009 Utility Revenue Bond Discount - L/T	(18,974.00)	(18,974.00)
Accrued Vacation Payable	30,059.01	30,059.01
Environmental Assessment	-	-
<b>TOTAL FUND LIABILITIES</b>	<u>6,309,382.75</u>	<u>6,290,648.24</u>
<b>FUND BALANCE</b>		
Contributed Capital	5,826,578.00	5,826,578.00
Reserved for Debt Service	-	-
Unrestricted	4,314,399.06	4,314,399.06
Net Profit (Loss)	<u>751,064.54</u>	<u>794,756.83</u>
<b>TOTAL FUND BALANCE</b>	<u>10,892,041.60</u>	<u>10,935,733.89</u>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<u>\$ 17,201,424.35</u>	<u>\$ 17,226,382.13</u>

TOWN OF WALKER - ENTERPRISE FUND  
ALL DEPARTMENTS STATEMENT OF NET  
INCOME (LOSS) FROM OPERATIONS

	FOR THE PERIOD ENDING 04/30/11			PROJECTED THROUGH 12/31/11		
	CURRENT FISCAL Y-T-D	ANNUAL BUDGET	BUDGET REMAINING	Projected Actual 12/31/2011	Projected Annual Budget Remaining	% Variance
<b>OPERATING REVENUES</b>						
CHARGES FOR SERVICES	\$ 2,775,952.35	\$ 6,112,600.00	\$ (3,336,647.65)	\$ 6,470,189.79	\$ 357,589.79	5.85%
DELINQUENT CHARGES	68,060.73	171,700.00	(103,639.27)	204,182.19	32,482.19	18.92%
MISCELLANEOUS CHARGES	249,089.41	1,010,200.00	(761,110.59)	747,268.23	(262,931.77)	-26.03%
<b>TOTAL OPERATING REVENUES</b>	<b>3,093,102.49</b>	<b>7,294,500.00</b>	<b>(4,201,397.51)</b>	<b>7,421,640.21</b>	<b>127,140.21</b>	<b>1.74%</b>
<b>OPERATING EXPENSES</b>						
NATURAL GAS PURCHASES	1,118,051.28	2,036,300.00	918,248.72	2,353,616.11	(317,316.11)	-15.58%
SALARIES AND WAGES	282,308.30	827,898.89	545,590.59	815,557.31	12,341.58	1.49%
PAYROLL TAXES AND BENEFITS	116,386.71	354,300.00	237,913.29	293,735.83	60,564.17	17.09%
CONTRACT SERVICES	164,608.64	518,800.00	354,191.36	493,825.92	24,974.08	4.81%
DEPRECIATION	-	592,900.00	592,900.00	591,149.86	1,750.14	0.30%
EQUIPMENT EXPENSE	29,903.73	80,100.00	50,196.27	89,711.19	(9,611.19)	-12.00%
EQUIPMENT RENTAL	17,248.25	25,400.00	8,151.75	51,744.75	(26,344.75)	-103.72%
LAB FEES	11,296.70	24,100.00	12,803.30	33,890.10	(9,790.10)	-40.62%
MAINTENANCE	145,863.68	509,600.00	363,736.32	437,591.04	72,008.96	14.13%
SMALL TOOLS AND SUPPLIES	4,223.61	24,700.00	20,476.39	12,670.83	12,029.17	48.70%
UTILITIES	60,216.28	194,700.00	134,483.72	180,648.84	14,051.16	7.22%
INSURANCE EXPENSE	14,174.86	151,100.00	136,925.14	163,706.82	(12,606.82)	-8.34%
MISCELLANEOUS EXPENSE	16,484.05	61,300.00	44,815.95	49,452.15	11,847.85	19.33%
OFFICE EXPENSE	20,074.83	55,700.00	35,625.17	60,224.49	(4,524.49)	-8.12%
PROFESSIONAL FEES	49,382.68	131,100.00	81,717.32	128,574.10	2,525.90	1.93%
TELEPHONE EXPENSE	10,494.55	35,200.00	24,705.45	31,483.65	3,716.35	10.56%
BAD DEBT EXPENSE	6,624.03	34,400.00	27,775.97	19,872.09	14,527.91	42.23%
<b>TOTAL OPERATING EXPENSES</b>	<b>2,067,342.18</b>	<b>5,657,598.89</b>	<b>3,590,256.71</b>	<b>5,807,455.08</b>	<b>(149,856.19)</b>	<b>-2.65%</b>
<b>OPERATING INCOME (LOSS)</b>	<b>1,025,760.31</b>	<b>1,636,901.11</b>	<b>(611,140.80)</b>	<b>1,614,185.13</b>	<b>(22,715.98)</b>	

TOWN OF WALKER - ENTERPRISE FUND  
 ALL DEPARTMENTS STATEMENT OF NET  
 INCOME (LOSS) FROM OPERATIONS

	FOR THE PERIOD ENDING 04/30/11			PROJECTED THROUGH 12/31/11		
	CURRENT FISCAL Y-T-D	ANNUAL BUDGET	BUDGET REMAINING	Projected Actual 12/31/2011	Projected Annual Budget Remaining	% Variance
ADD:						
NONOPERATING REVENUES	10,790.24	120,400.00	(109,609.76)	32,370.72	(88,029.28)	73.11%
TRANSFERS IN	75,000.00	300,000.00	(225,000.00)	75,000.00	(225,000.00)	75.00%
LESS:						
NONOPERATING EXPENSES	135,370.85	196,760.70	61,389.85	424,864.18	(228,103.48)	-115.93%
TRANSFERS OUT	225,000.00	900,000.00	675,000.00	900,000.00	-	0.00%
FUND NET INCOME (LOSS)	\$ 751,179.70	\$ 960,540.41	\$ (209,360.71)	\$ 396,691.67	\$ (563,848.74)	

TOWN OF WALKER - ENTERPRISE FUND  
 GAS DEPARTMENT STATEMENT OF NET  
 INCOME (LOSS) FROM OPERATIONS

	FOR THE PERIOD ENDING 04/30/11			PROJECTED THROUGH 12/31/11		
	CURRENT FISCAL Y-T-D	ANNUAL BUDGET	BUDGET REMAINING	Projected Actual 12/31/2011	Projected Annual Budget Remaining	% Variance
<b>OPERATING REVENUES</b>						
CHARGES FOR SERVICES	\$ 2,243,515.03	\$ 4,407,000.00	\$ (2,163,484.97)	\$4,872,877.83	\$465,877.83	10.57%
DELINQUENT CHARGES	55,625.51	128,700.00	(73,074.49)	\$166,876.53	\$38,176.53	29.66%
MISCELLANEOUS CHARGES	73,214.57	215,400.00	(142,185.43)	\$219,643.71	\$4,243.71	1.97%
TOTAL OPERATING REVENUES	<u>2,372,355.11</u>	<u>4,751,100.00</u>	<u>(2,378,744.89)</u>	<u>\$5,259,398.07</u>	<u>\$508,298.07</u>	<u>10.70%</u>
<b>OPERATING EXPENSES</b>						
NATURAL GAS PURCHASES	1,118,051.28	2,036,300.00	918,248.72	\$2,353,616.11	(\$317,316.11)	-15.58%
SALARIES AND WAGES	154,749.95	469,800.00	315,050.05	\$447,055.41	\$22,744.59	4.84%
PAYROLL TAXES AND BENEFITS	64,306.09	211,700.00	147,393.91	\$164,275.42	\$47,424.58	22.40%
CONTRACT SERVICES	\$30,560.79	\$105,000.00	\$74,439.21	\$91,682.37	\$13,317.63	#DIV/0!
DEPRECIATION	-	155,800.00	155,800.00	\$149,205.34	\$6,594.66	4.23%
EQUIPMENT EXPENSES	20,172.93	55,800.00	35,627.07	\$60,518.79	(\$4,718.79)	-8.46%
EQUIPMENT RENTAL	2,958.63	10,000.00	7,041.37	\$8,875.89	\$1,124.11	11.24%
MAINTENANCE	22,181.70	103,200.00	81,018.30	\$66,545.10	\$36,654.90	35.52%
SMALL TOOLS AND SUPPLIES	821.61	9,400.00	8,578.39	\$2,484.83	\$6,935.17	73.78%
UTILITIES	2,056.50	7,100.00	5,043.50	\$6,169.50	\$930.50	13.11%
INSURANCE	4,226.44	105,300.00	101,073.56	\$110,437.30	(\$5,137.30)	-4.88%
MISCELLANEOUS	6,069.20	26,300.00	20,230.80	\$18,207.60	\$8,092.40	30.77%
OFFICE EXPENSE	16,946.51	41,900.00	24,953.49	\$50,839.53	(\$8,939.53)	-21.34%
PROFESSIONAL FEES	14,605.00	25,400.00	10,795.00	\$35,659.19	(\$10,259.19)	-40.39%
TELEPHONE EXPENSE	3,367.16	12,500.00	9,132.84	\$10,101.48	\$2,398.52	19.19%
BAD DEBT EXPENSE	4,974.76	28,000.00	23,025.24	\$14,924.28	\$13,075.72	46.70%
TOTAL OPERATING EXPENSES	<u>1,466,048.55</u>	<u>3,403,500.00</u>	<u>1,937,451.45</u>	<u>\$3,590,578.14</u>	<u>(\$187,078.14)</u>	<u>-5.50%</u>
OPERATING INCOME (LOSS)	906,306.56	1,347,600.00	(441,293.44)	\$1,668,819.93	\$321,219.93	
ADD:						
NONOPERATING REVENUES	10,302.36	89,400.00	(79,097.64)	\$30,907.08	(\$58,492.92)	-65.43%
LESS:						
NONOPERATING EXPENSES	93,971.40	196,760.70	102,789.30	\$300,665.83	(\$103,905.13)	-52.81%
TRANSFERS OUT	225,000.00	900,000.00	675,000.00	\$900,000.00	\$0.00	0.00%
GAS DEPARTMENT NET INCOME (LOSS)	<u>\$ 597,637.52</u>	<u>\$ 340,239.30</u>	<u>\$ 257,398.22</u>	<u>\$499,061.18</u>	<u>\$158,821.88</u>	

TOWN OF WALKER - ENTERPRISE FUND  
SEWER DEPARTMENT STATEMENT OF NET  
INCOME (LOSS) FROM OPERATIONS

	FOR THE PERIOD ENDING 04/30/11			PROJECTED THROUGH 12/31/11		
	CURRENT FISCAL Y-T-D	ANNUAL BUDGET	BUDGET REMAINING	Projected Actual 12/31/2011	Projected Annual Budget Remaining	% Variance
<b>OPERATING REVENUES</b>						
CHARGES FOR SERVICES	\$ 172,683.71	\$ 534,300.00	\$ (361,616.29)	518,051.13	(16,248.87)	-3.04%
DELINQUENT CHARGES	3,480.12	14,900.00	(11,419.88)	10,440.36	(4,459.64)	-29.93%
MISCELLANEOUS CHARGES	149,060.70	701,300.00	(552,239.30)	447,182.10	(254,117.90)	-36.24%
TOTAL OPERATING REVENUES	<u>325,224.53</u>	<u>1,250,500.00</u>	<u>(925,275.47)</u>	<u>975,673.59</u>	<u>(274,826.41)</u>	<u>-21.98%</u>
<b>OPERATING EXPENSES</b>						
SALARIES AND WAGES	63,638.75	191,300.00	127,661.25	183,845.28	7,454.72	3.90%
PAYROLL TAXES AND BENEFITS	20,104.91	77,900.00	57,795.09	48,248.19	29,651.81	38.06%
CONTRACT SERVICES	3,130.20	10,800.00	7,669.80	9,390.40	1,409.40	13.05%
DEPRECIATION	-	360,100.00	360,100.00	364,072.53	(3,972.53)	-1.10%
EQUIPMENT EXPENSES	5,909.13	14,100.00	8,190.87	17,727.39	(3,627.39)	-25.73%
EQUIPMENT RENTAL	12,154.69	8,500.00	(3,654.69)	36,464.07	(27,964.07)	-328.99%
LAB FEES	11,046.70	21,200.00	10,153.30	33,140.10	(11,940.10)	-56.32%
MAINTENANCE	76,889.89	210,900.00	134,010.11	230,669.67	(19,769.67)	-9.37%
SMALL TOOLS AND SUPPLIES	2,543.77	9,500.00	6,956.23	7,631.31	1,868.69	19.67%
UTILITIES	45,071.62	136,600.00	91,528.38	135,214.86	1,385.14	1.01%
INSURANCE	4,159.99	20,000.00	15,840.01	23,370.93	(3,370.93)	-16.85%
MISCELLANEOUS	1,997.71	3,900.00	1,902.29	5,993.13	(2,093.13)	-53.67%
OFFICE EXPENSE	1,038.29	4,000.00	2,961.71	3,114.87	885.13	22.13%
PROFESSIONAL FEES	26,747.68	15,900.00	(10,847.68)	78,611.88	(62,711.88)	-394.41%
TELEPHONE EXPENSE	4,292.49	13,800.00	9,507.51	12,877.47	922.53	6.69%
BAD DEBT EXPENSE	254.61	800.00	545.39	763.83	36.17	4.52%
TOTAL OPERATING EXPENSES	<u>278,980.43</u>	<u>1,099,300.00</u>	<u>820,319.57</u>	<u>1,191,136.11</u>	<u>(91,836.11)</u>	<u>-8.35%</u>
OPERATING INCOME (LOSS)	46,244.10	151,200.00	(104,955.90)	(215,462.52)	(366,662.52)	
ADD:						
NONOPERATING REVENUES	(25.00)	400.00	(425.00)	(75.00)	(475.00)	-118.75%
TRANSFERS IN	75,000.00	300,000.00	(225,000.00)	75,000.00	(225,000.00)	75.00%
LESS:						
NONOPERATING EXPENSES	7,167.46	-	(7,167.46)	21,502.38	(21,502.38)	#DIV/0!
SEWER DEPARTMENT NET INCOME (LOSS)	<u>\$ 114,051.64</u>	<u>\$ 451,600.00</u>	<u>\$ (337,548.36)</u>	<u>\$ (162,039.90)</u>	<u>\$ (613,639.90)</u>	

TOWN OF WALKER - ENTERPRISE FUND  
 WATER DEPARTMENT STATEMENT OF NET  
 INCOME (LOSS) FROM OPERATIONS

	FOR THE PERIOD ENDING 04/30/11				PROJECTED THROUGH 12/31/11		
	CURRENT FISCAL Y-T-D	ANNUAL BUDGET	BUDGET REMAINING	% Variance	Projected Actual 12/31/2011	Projected Annual Budget Remaining	% Variance
<b>OPERATING REVENUES</b>							
CHARGES FOR SERVICES	\$ 251,547.66	\$ 840,900.00	\$ (589,352.34)	-70.09%	754,642.98	(86,257.02)	-10.26%
DELINQUENT CHARGES	6,537.52	20,700.00	(14,162.48)	-68.42%	19,612.56	(1,087.44)	-5.25%
MISCELLANEOUS CHARGES	26,792.09	93,300.00	(66,507.91)	-71.28%	80,376.27	(12,923.73)	-13.85%
TOTAL OPERATING REVENUES	<u>284,877.27</u>	<u>954,900.00</u>	<u>(670,022.73)</u>	<u>-70.17%</u>	<u>854,631.81</u>	<u>(100,268.19)</u>	<u>-10.50%</u>
<b>OPERATING EXPENSES</b>							
SALARIES AND WAGES	61,760.32	163,000.00	101,239.68	62.11%	178,418.70	(15,418.70)	-9.46%
PAYROLL TAXES AND BENEFITS	31,811.79	64,400.00	32,588.21	50.60%	80,738.31	(16,338.31)	-25.37%
CONTRACT SERVICES	14,323.15	52,800.00	38,476.85	72.87%	42,969.45	9,830.55	18.62%
DEPRECIATION	-	77,000.00	77,000.00	100.00%	77,871.99	(871.99)	-1.13%
EQUIPMENT EXPENSES	3,821.67	10,200.00	6,378.33	62.53%	11,465.01	(1,265.01)	-12.40%
EQUIPMENT RENTAL	2,015.20	6,400.00	4,384.80	68.51%	6,045.60	354.40	5.54%
LAB FEES	250.00	2,900.00	2,650.00	91.38%	750.00	2,150.00	74.14%
MAINTENANCE	46,759.43	193,600.00	146,840.57	75.85%	140,278.29	53,321.71	27.54%
SMALL TOOLS AND SUPPLIES	858.23	5,800.00	4,941.77	85.20%	2,574.69	3,225.31	55.61%
UTILITIES	13,088.16	51,000.00	37,911.84	74.34%	39,264.48	11,735.52	23.01%
INSURANCE	5,788.43	25,800.00	20,011.57	77.56%	29,898.59	(4,098.59)	-15.89%
MISCELLANEOUS	8,417.14	31,100.00	22,682.86	72.94%	25,251.42	5,848.58	18.81%
OFFICE EXPENSE	2,090.03	9,400.00	7,309.97	77.77%	6,270.09	3,129.91	33.30%
PROFESSIONAL FEES	6,810.00	87,700.00	80,890.00	92.23%	12,274.19	75,425.81	86.00%
TELEPHONE EXPENSE	2,834.90	8,900.00	6,065.10	68.15%	8,504.70	395.30	4.44%
BAD DEBT EXPENSE	1,238.91	5,100.00	3,861.09	75.71%	3,716.73	1,383.27	27.12%
TOTAL OPERATING EXPENSES	<u>201,867.36</u>	<u>795,100.00</u>	<u>593,232.64</u>	<u>74.61%</u>	<u>666,292.24</u>	<u>128,807.76</u>	<u>16.20%</u>
OPERATING INCOME (LOSS)	83,009.91	159,800.00	(76,790.09)		188,339.57	28,539.57	
ADD:							
NONOPERATING REVENUES	512.88	30,600.00	(30,087.12)	-98.32%	1,538.64	(29,061.36)	-94.97%
LESS:							
NONOPERATING EXPENSES	34,231.99	-	(34,231.99)	#DIV/0!	102,695.97	(102,695.97)	#DIV/0!
WATER DEPARTMENT NET INCOME (LOSS)	<u>\$ 49,290.80</u>	<u>\$ 190,400.00</u>	<u>\$ (141,109.20)</u>		<u>87,182.24</u>	<u>(103,217.76)</u>	

TOWN OF WALKER - ENTERPRISE FUND  
GARBAGE DEPARTMENT STATEMENT OF NET  
INCOME (LOSS) FROM OPERATIONS

	FOR THE PERIOD ENDING 04/30/11			PROJECTED THROUGH 12/31/11		
	CURRENT FISCAL Y-T-D	ANNUAL BUDGET	BUDGET REMAINING	Projected Actual 12/31/2011	Projected Annual Budget Remaining	% Variance
<b>OPERATING REVENUES</b>						
CHARGES FOR SERVICES	\$ 108,205.95	\$ 330,400.00	\$ (222,194.05)	\$ 324,617.85	\$ (5,782.15)	-1.75%
DELINQUENT CHARGES	2,417.58	7,400.00	(4,982.42)	7,252.74	(147.26)	-1.99%
MISCELLANEOUS CHARGES	22.05	200.00	(177.95)	66.15	(133.85)	-66.93%
TOTAL OPERATING REVENUES	110,645.58	338,000.00	(227,354.42)	331,936.74	(6,063.26)	-1.79%
<b>OPERATING EXPENSES</b>						
SALARIES AND WAGES	2,159.28	3,798.89	1,639.61	6,237.92	(2,439.03)	-64.20%
PAYROLL TAXES AND BENEFITS	163.92	300.00	136.08	473.91	(173.91)	-57.97%
CONTRACT SERVICES	116,594.50	350,200.00	233,605.50	349,783.50	416.50	0.12%
EQUIPMENT RENTAL	119.73	500.00	380.27	359.19	140.81	28.16%
MAINTENANCE	32.66	1,900.00	1,867.34	97.98	1,802.02	94.84%
OFFICE EXPENSE	-	400.00	400.00	-	400.00	100.00%
PROFESSIONAL FEES	1,220.00	2,100.00	880.00	2,028.84	71.16	3.39%
BAD DEBT EXPENSE	155.75	500.00	344.25	467.25	32.75	6.55%
TOTAL OPERATING EXPENSES	120,445.84	359,698.89	239,253.05	359,448.59	250.30	0.07%
OPERATING INCOME (LOSS)	(9,800.26)	(21,698.89)	11,898.63	(27,511.85)	(5,812.96)	
GARBAGE DEPARTMENT NET INCOME (LOSS)	\$ (9,800.26)	\$ (21,698.89)	\$ 11,898.63	\$ (27,511.85)	\$ (5,812.96)	



# *Account Distribution (Detail by Department)*

*1 - General and Administrative*

*2 - Animal Control*

*3 - Parks and Recreation*

*4 - Police*

*5 - Streets*

*6 - Gas*

*7 - Sewer*

*8 - Water*

*9 - Garbage*



Account Distribution Listing  
A P R I L 2 0 1 1

Dept #	Acct #	Account Description	Date	Transaction description	Amount
1	5061	Unemployment Tax	4/27/2011	1st Quarter 2011 SUTA Report	\$331.57
				<b>** ACCOUNT TOTAL **</b>	<b><u>\$331.57</u></b>
1	5065	Group Health Insurance Co	4/6/2011	employer pd life insurance	\$992.98
				<b>** ACCOUNT TOTAL **</b>	<b><u>\$992.98</u></b>
1	5069	Group Insurance Adm Fees	4/6/2011	administration fees	\$83.85
			4/6/2011	Cobra Administration Fees	\$109.20
				<b>** ACCOUNT TOTAL **</b>	<b><u>\$193.05</u></b>
1	5100	Travel	4/12/2011	registration	\$50.00
			4/26/2011	meals	\$79.00
				<b>** ACCOUNT TOTAL **</b>	<b><u>\$129.00</u></b>
1	5200	Advertising	5/9/2011	Who's Who	\$9.95
			5/10/2011	April ads	\$168.00
				<b>** ACCOUNT TOTAL **</b>	<b><u>\$177.95</u></b>
1	5205	Annual Fees, Dues and Sub	4/19/2011	online services	\$117.70
			5/10/2011	April on-line charges	\$117.70
				<b>** ACCOUNT TOTAL **</b>	<b><u>\$235.40</u></b>
1	5213	Coroner Fees	4/12/2011	coroner fees	\$100.00
			5/10/2011	April coroner fees	\$200.00
				<b>** ACCOUNT TOTAL **</b>	<b><u>\$300.00</u></b>
1	5215	Fuel Expense	4/19/2011	fuel	\$1,125.94
			4/26/2011	fuel	\$959.86
				<b>** ACCOUNT TOTAL **</b>	<b><u>\$2,085.80</u></b>
1	5221	Insurance-General Liabili	5/4/2011	deductible/D. Stranjac	\$1,000.00
				<b>** ACCOUNT TOTAL **</b>	<b><u>\$1,000.00</u></b>
1	5222	Insurance-Workman's Compe	4/26/2011	Workers Comp	\$796.34
			5/10/2011	workers' comp	\$793.85
				<b>** ACCOUNT TOTAL **</b>	<b><u>\$1,590.19</u></b>
1	5236	Maintenance-Buildings and	4/26/2011	lock, keys	\$29.62
			4/26/2011	pest control	\$20.00
				<b>** ACCOUNT TOTAL **</b>	<b><u>\$49.62</u></b>
1	5237	Maintenance-Vehicles	4/14/2011	wash/detail 3 vehicles	\$135.00
			5/3/2011	splitter/warranty FA1000	\$22.36
				<b>** ACCOUNT TOTAL **</b>	<b><u>\$157.36</u></b>

Account Distribution Listing  
A P R I L 2 0 1 1

Dept #	Acct #	Account Description	Date	Transaction description	Amount
1	5243	Maintenance-Software	4/5/2011	April maint/support/copier	\$263.20
			4/12/2011	April Support	\$350.00
			4/19/2011	web filter updates	\$499.00
				<b>** ACCOUNT TOTAL **</b>	<b><u>\$1,112.20</u></b>
1	5250	Magistrate Expense	4/12/2011	court/March	\$1,200.00
			5/4/2011	court/April 2011	\$1,200.00
				<b>** ACCOUNT TOTAL **</b>	<b><u>\$2,400.00</u></b>
1	5260	Printing	4/12/2011	15 copies/supplement #19	\$826.48
				<b>** ACCOUNT TOTAL **</b>	<b><u>\$826.48</u></b>
1	5266	Rentals-Equipment	4/5/2011	April/July postage meter	\$476.82
				<b>** ACCOUNT TOTAL **</b>	<b><u>\$476.82</u></b>
1	5267	Rentals-Uniform & Clothin	4/12/2011	uniform rentals	\$67.25
			4/19/2011	uniform rental	\$67.25
			4/26/2011	uniform rental	\$67.25
			5/3/2011	uniform rental	\$67.25
				<b>** ACCOUNT TOTAL **</b>	<b><u>\$269.00</u></b>
1	5268	Rentals-Other	4/5/2011	Safety Deposit Box Rental Fee	\$55.00
				<b>** ACCOUNT TOTAL **</b>	<b><u>\$55.00</u></b>
1	5275	Security	4/5/2011	alarm monitoring	\$60.00
			4/12/2011	motion added to system	\$110.00
				<b>** ACCOUNT TOTAL **</b>	<b><u>\$170.00</u></b>
1	5285	Telephone Services	5/4/2011	phone/internet	\$1,286.56
			5/4/2011	phone/internet	\$328.64
				<b>** ACCOUNT TOTAL **</b>	<b><u>\$1,615.20</u></b>
1	5287	Wireless Communication Se	4/19/2011	cell phone service	\$422.22
				<b>** ACCOUNT TOTAL **</b>	<b><u>\$422.22</u></b>
1	5290	Utilities	4/26/2011	utilities	\$18.45
			4/26/2011	utilities	\$18.45
			4/26/2011	utilities	\$233.57
			4/26/2011	utilities	\$18.04
			4/26/2011	utilities	\$111.37
			5/3/2011	utilities	\$22.03
			5/3/2011	utilities	\$23.99
			5/3/2011	utilities	\$142.17
				<b>** ACCOUNT TOTAL **</b>	<b><u>\$588.07</u></b>

Account Distribution Listing  
A P R I L 2 0 1 1

Dept #	Acct #	Account Description	Date	Transaction description	Amount
1	5315	Computer Supplies	4/12/2011	router	\$212.53
			4/14/2011	video card,cable,coupler	\$139.96
			4/19/2011	ink cartridge	\$67.10
			4/19/2011	toner	\$75.48
			4/26/2011	toner	\$140.75
			5/3/2011	toner	\$145.98
				<b>** ACCOUNT TOTAL **</b>	<b><u>\$781.80</u></b>
1	5325	Household Cleaning Suppli	5/9/2011	bathroom brush	\$7.96
			5/9/2011	barmop	\$4.00
			5/9/2011	glass cleaner	\$4.76
				<b>** ACCOUNT TOTAL **</b>	<b><u>\$16.72</u></b>
1	5335	Office Supplies	4/12/2011	executive chairs	\$1,089.80
			4/12/2011	certificate paper	\$44.90
			4/14/2011	wireless lapel mic	\$284.00
			4/19/2011	business card holder	\$38.98
			4/19/2011	labels,clips,binders,calendar	\$126.04
			4/19/2011	paper	\$255.92
			4/19/2011	pens,binders,labels	\$95.30
			4/26/2011	return/binders	(\$31.98)
			4/26/2011	chairmats	\$102.98
			4/26/2011	binders	\$47.98
			4/26/2011	labels,tape,folders,pens	\$91.80
			5/3/2011	markers	\$24.80
			5/3/2011	storage boxes	\$72.99
			5/9/2011	post it notes,	\$60.54
			5/9/2011	tab diviers	\$17.28
			5/10/2011	calculator	\$54.99
				<b>** ACCOUNT TOTAL **</b>	<b><u>\$2,376.32</u></b>
1	5345	Safety Supplies	4/12/2011	protector hear pods	\$12.92
				<b>** ACCOUNT TOTAL **</b>	<b><u>\$12.92</u></b>
1	5396	Small Tools and Other Non	5/9/2011	wrench	\$11.97
				<b>** ACCOUNT TOTAL **</b>	<b><u>\$11.97</u></b>
1	5399	Other Operating Supplies	4/19/2011	diesel pump repair	\$153.75
			4/26/2011	acetylene	\$54.32
			4/12/2011	repair air lock hose/oil chang	\$145.00
			4/19/2011	screws	\$2.16
			5/3/2011	can liners,center pull towels	\$399.23
			5/3/2011	supply PVC	\$8.63
			5/3/2011	link chain,clevis grabs	\$91.11
			5/9/2011	Size D batteries	\$33.72
			5/9/2011	water hose,cooler,nozzle,	\$71.62
			5/9/2011	lubricant,foam soap	\$22.54
			5/9/2011	bowl fresh,car protectant	\$23.79
			5/9/2011	WD-40 lubricant	\$13.08
			5/9/2011	sprayer,wrench	\$29.57
			5/9/2011	shop towels,water hose	\$37.98

Account Distribution Listing  
A P R I L 2 0 1 1

Dept #	Acct #	Account Description	Date	Transaction description	Amount
			5/9/2011	glass cleaner	\$14.28
			5/9/2011	sprayer	\$14.94
			5/9/2011	paper towels, trash bags	\$140.74
			5/9/2011	area rugs	\$59.88
			5/9/2011	bowl fresh, dawn	\$16.76
			5/9/2011	spray bottle, car protectant	\$20.46
				<b>** ACCOUNT TOTAL **</b>	<b><u>\$1,353.56</u></b>
1	5400	Accounting and Auditing	5/4/2011	2nd Interim 2010 Audit Billing	\$5,000.00
				<b>** ACCOUNT TOTAL **</b>	<b><u>\$5,000.00</u></b>
1	5410	Legal Fees	4/12/2011	court/March	\$1,000.00
			4/12/2011	court/March	\$1,000.00
			5/4/2011	court/April 2011	\$1,000.00
				<b>** ACCOUNT TOTAL **</b>	<b><u>\$3,000.00</u></b>
1	5420	Contract Labor	4/26/2011	contract laborers	\$234.00
			4/7/2011	museum worker	\$70.00
			4/19/2011	museum worker	\$70.00
			4/26/2011	museum worker	\$70.00
			5/3/2011	museum worker	\$70.00
				<b>** ACCOUNT TOTAL **</b>	<b><u>\$514.00</u></b>
1	5425	Contract Services	4/5/2011	April/Janitorial	\$500.00
				<b>** ACCOUNT TOTAL **</b>	<b><u>\$500.00</u></b>
1	5430	Laundry Services	4/19/2011	March laundry	\$147.00
			5/10/2011	April laundry	\$100.00
				<b>** ACCOUNT TOTAL **</b>	<b><u>\$247.00</u></b>
1	5499	Other Professional Servic	5/10/2011	April transactions	\$67.00
			5/10/2011	April services	\$1,400.00
				<b>** ACCOUNT TOTAL **</b>	<b><u>\$1,467.00</u></b>
1	5500	Miscellaneous Charges	4/12/2011	food/LSU players/bb clinic	\$96.00
			5/9/2011	fabric for cross	\$30.59
			5/9/2011	fabric for cross	\$33.31
				<b>** ACCOUNT TOTAL **</b>	<b><u>\$159.90</u></b>
1	5520	Non-Capitalized Fixed Ass	4/12/2011	radio, antenna FA244	\$506.75
				<b>** ACCOUNT TOTAL **</b>	<b><u>\$506.75</u></b>
1	5560	Business Meetings	4/12/2011	food/Livingston Road Summit	\$21.90
			4/12/2011	food/Livingston Road Summit	\$100.76
			4/19/2011	Sen David Vitter/Reimbursement	\$32.63

Account Distribution Listing  
A P R I L 2 0 1 1

Dept #	Acct #	Account Description	Date	Transaction description	Amount
			4/19/2011	Livingston Chamber meet/lunch	\$32.00
			4/26/2011	LEDC April Meeting	\$48.00
				<b>** ACCOUNT TOTAL **</b>	<b><u>\$235.29</u></b>
1	5580	Promotional / Community E	4/4/2011	fireworks/July 4th	\$2,250.00
				<b>** ACCOUNT TOTAL **</b>	<b><u>\$2,250.00</u></b>
1	5735	Acquisitions-Furniture an	4/19/2011	desk chair	\$289.95
				<b>** ACCOUNT TOTAL **</b>	<b><u>\$289.95</u></b>
1	5810	Bond Related Charges	4/14/2011	Combined Utilities Revenue Bon	\$13,350.00
			4/14/2011	LA State Bond Commission Fee	\$475.00
				<b>** ACCOUNT TOTAL **</b>	<b><u>\$13,825.00</u></b>
1	5830	Capital Lease Principal	4/5/2011	TOW phone equipment	\$415.15
				<b>** ACCOUNT TOTAL **</b>	<b><u>\$415.15</u></b>
1	5835	Capital Lease Interest	4/5/2011	TOW phone equipment	\$62.94
				<b>** ACCOUNT TOTAL **</b>	<b><u>\$62.94</u></b>
2	5061	Unemployment Tax	4/27/2011	1st Quarter 2011 SUTA Report	\$49.02
				<b>** ACCOUNT TOTAL **</b>	<b><u>\$49.02</u></b>
2	5215	Fuel Expense	4/19/2011	fuel	\$187.66
			4/26/2011	fuel	\$159.98
				<b>** ACCOUNT TOTAL **</b>	<b><u>\$347.64</u></b>
2	5222	Insurance-Workman's Compe	4/26/2011	Workers Comp	\$159.04
			5/10/2011	workers' comp	\$152.15
				<b>** ACCOUNT TOTAL **</b>	<b><u>\$311.19</u></b>
2	5237	Maintenance-Vehicles	4/19/2011	tire,mount,balance FA123	\$127.00
				<b>** ACCOUNT TOTAL **</b>	<b><u>\$127.00</u></b>
2	5267	Rentals-Uniform & Clothin	4/12/2011	uniform rentals	\$21.40
			4/19/2011	uniform rental	\$21.40
			4/26/2011	pest control	\$20.00
			4/26/2011	uniform rental	\$21.40
			5/3/2011	uniform rental	\$21.40
				<b>** ACCOUNT TOTAL **</b>	<b><u>\$105.60</u></b>
2	5268	Rentals-Other	4/12/2011	RENTAL PER MO. PER CYLINDER	\$79.52
			5/10/2011	April Cylinder Rental	\$76.95
				<b>** ACCOUNT TOTAL **</b>	<b><u>\$156.47</u></b>

Account Distribution Listing  
A P R I L 2 0 1 1

Dept #	Acct #	Account Description	Date	Transaction description	Amount
2	5285	Telephone Services	5/4/2011	phone/internet	\$328.64
				<b>** ACCOUNT TOTAL **</b>	<b><u>\$328.64</u></b>
2	5287	Wireless Communication Se	4/19/2011	cell phone service	\$47.52
				<b>** ACCOUNT TOTAL **</b>	<b><u>\$47.52</u></b>
2	5290	Utilities	4/26/2011	utilities	\$303.86
				<b>** ACCOUNT TOTAL **</b>	<b><u>\$303.86</u></b>
2	5299	Other Operating Services-	4/12/2011	April service	\$37.44
				<b>** ACCOUNT TOTAL **</b>	<b><u>\$37.44</u></b>
2	5325	Household Cleaning Suppli	5/3/2011	disinfectant	\$142.00
			5/9/2011	bleach	\$15.24
				<b>** ACCOUNT TOTAL **</b>	<b><u>\$157.24</u></b>
2	5330	Medicines and Vaccines	5/3/2011	duramune max 5 dap	\$400.00
				<b>** ACCOUNT TOTAL **</b>	<b><u>\$400.00</u></b>
2	5335	Office Supplies	4/19/2011	folders	\$24.75
				<b>** ACCOUNT TOTAL **</b>	<b><u>\$24.75</u></b>
2	5399	Other Operating Supplies	4/19/2011	water pails	\$51.47
			5/9/2011	flea shampoo	\$65.67
			5/9/2011	lime dip	\$34.28
				<b>** ACCOUNT TOTAL **</b>	<b><u>\$151.42</u></b>
2	5400	Accounting and Auditing	5/4/2011	2nd Interim 2010 Audit Billing	\$1,000.00
				<b>** ACCOUNT TOTAL **</b>	<b><u>\$1,000.00</u></b>
2	5420	Contract Labor	4/5/2011	kennel worker	\$122.50
			4/12/2011	kennel worker	\$150.00
			4/19/2011	kennel worker	\$150.00
			4/26/2011	kennel worker	\$150.00
			5/3/2011	kennel upkeep	\$150.00
				<b>** ACCOUNT TOTAL **</b>	<b><u>\$722.50</u></b>
3	4210	Parks and Recreation Fees	4/12/2011	refund/registration	\$60.00
				<b>** ACCOUNT TOTAL **</b>	<b><u>\$60.00</u></b>
3	5061	Unemployment Tax	4/27/2011	1st Quarter 2011 SUTA Report	\$37.21
				<b>** ACCOUNT TOTAL **</b>	<b><u>\$37.21</u></b>

Account Distribution Listing  
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Dept #	Acct #	Account Description	Date	Transaction description	Amount
3	5215	Fuel Expense	4/19/2011	fuel	\$93.83
			4/26/2011	fuel	\$79.99
				<b>** ACCOUNT TOTAL **</b>	<b><u>\$173.82</u></b>
3	5221	Insurance-General Liabili	4/26/2011	fastpitch/baseball ins	\$3,614.00
			4/26/2011	fastpitch/baseball ins credit	(\$1,295.00)
				<b>** ACCOUNT TOTAL **</b>	<b><u>\$2,319.00</u></b>
3	5222	Insurance-Workman's Compe	4/26/2011	Workers Comp	\$539.60
			5/10/2011	workers' comp	\$539.32
				<b>** ACCOUNT TOTAL **</b>	<b><u>\$1,078.92</u></b>
3	5236	Maintenance-Buildings and	4/19/2011	fence repair/Punk Smith	\$950.00
			4/19/2011	gate/Punk Smith	\$325.00
			4/19/2011	field #3, install gates	\$400.00
			4/26/2011	replace locks,keys	\$164.00
			5/3/2011	clamp,screws,wire basket,hooks	\$90.13
			5/3/2011	wasp spray,clamp,wire basket	\$43.77
				<b>** ACCOUNT TOTAL **</b>	<b><u>\$1,972.90</u></b>
3	5237	Maintenance-Vehicles	4/26/2011	fuse FA103	\$5.89
				<b>** ACCOUNT TOTAL **</b>	<b><u>\$5.89</u></b>
3	5239	Maintenance-Small Equipme	4/19/2011	switch, keys FA645	\$66.62
			5/3/2011	tire repair FA940	\$26.50
				<b>** ACCOUNT TOTAL **</b>	<b><u>\$93.12</u></b>
3	5242	Maintenance-Infrastructur	4/12/2011	junction boxes	\$291.72
			4/12/2011	insul tape,bolts, 3M tape	\$248.36
				<b>** ACCOUNT TOTAL **</b>	<b><u>\$540.08</u></b>
3	5266	Rentals-Equipment	4/12/2011	refuel service fee	\$25.50
			4/12/2011	boom man lift rental	\$1,895.00
				<b>** ACCOUNT TOTAL **</b>	<b><u>\$1,920.50</u></b>
3	5267	Rentals-Uniform & Clothin	4/12/2011	uniform rentals	\$7.29
			4/19/2011	uniform rental	\$7.29
			4/26/2011	uniform rental	\$7.29
			5/3/2011	uniform rental	\$7.29
				<b>** ACCOUNT TOTAL **</b>	<b><u>\$29.16</u></b>
3	5285	Telephone Services	5/4/2011	phone/internet	\$272.64
				<b>** ACCOUNT TOTAL **</b>	<b><u>\$272.64</u></b>

Account Distribution Listing  
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Dept #	Acct #	Account Description	Date	Transaction description	Amount
3	5287	Wireless Communication Se	4/19/2011	cell phone service	\$73.20
<b>** ACCOUNT TOTAL **</b>					<b><u>\$73.20</u></b>
3	5290	Utilities	4/26/2011	utilities	\$498.55
			4/26/2011	utilities	\$145.86
			4/26/2011	utilities	\$18.04
			4/26/2011	utilities	\$356.65
			4/26/2011	utilities	\$18.16
			4/26/2011	utilities	\$93.81
			4/26/2011	utilities	\$406.05
			4/26/2011	utilities	\$87.69
<b>** ACCOUNT TOTAL **</b>					<b><u>\$1,624.81</u></b>
3	5295	Waste Disposal	4/5/2011	waste disposal	\$100.63
			4/12/2011	waste disposal	\$228.11
<b>** ACCOUNT TOTAL **</b>					<b><u>\$328.74</u></b>
3	5320	Concession Supplies	4/12/2011	PER ATTACHED INVOICE # 51513496185	\$720.00
			4/12/2011	PER ATTACHED INVOICE DATED 03-22-20	\$1,851.34
			4/19/2011	concession supplies	\$115.00
			4/26/2011	concession supplies	\$170.00
			4/26/2011	**DRINKS PER ATTACHED INVOICE # 516	\$2,389.50
			4/26/2011	concession supplies	\$652.13
			4/26/2011	concession supplies	\$87.96
			5/3/2011	concession supplies	\$170.00
<b>** ACCOUNT TOTAL **</b>					<b><u>\$6,155.93</u></b>
3	5345	Safety Supplies	4/12/2011	Punk Smith Park sign	\$14.00
<b>** ACCOUNT TOTAL **</b>					<b><u>\$14.00</u></b>
3	5399	Other Operating Supplies	4/19/2011	female mender	\$6.19
			4/12/2011	screws	\$6.16
			4/19/2011	marking lime	\$85.50
			4/19/2011	marking lime/returned	(\$51.30)
			4/19/2011	screws	\$14.94
			4/19/2011	marking paint	\$84.00
			4/19/2011	hooks,screws	\$13.74
			4/26/2011	wasp spray	\$4.99
			5/3/2011	marking lime	\$85.50
			5/9/2011	tie down straps	\$79.99
			5/10/2011	adhesive,hooks,cable ties	\$18.27
			5/10/2011	screwdriver slot,ext cord,brea	\$113.58
<b>** ACCOUNT TOTAL **</b>					<b><u>\$461.56</u></b>
3	5400	Accounting and Auditing	5/4/2011	2nd Interim 2010 Audit Billing	\$1,000.00
<b>** ACCOUNT TOTAL **</b>					<b><u>\$1,000.00</u></b>

Account Distribution Listing  
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Dept #	Acct #	Account Description	Date	Transaction description	Amount
3	5420	Contract Labor	4/12/2011	concessions	\$100.00
			4/12/2011	concessions	\$180.00
			4/12/2011	scorekeeper/field	\$28.00
			4/12/2011	scorekeeper	\$16.00
			4/12/2011	field ump	\$25.00
			4/12/2011	ump	\$72.00
			4/12/2011	field ump	\$92.00
			4/12/2011	scorekeeper	\$32.00
			4/12/2011	scorekeeper	\$48.00
			4/12/2011	concessions	\$122.00
			4/12/2011	scorekeeper	\$32.00
			4/12/2011	gate	\$32.00
			4/12/2011	ump	\$40.00
			4/12/2011	field ump	\$48.00
			4/12/2011	plate ump,scorekeeper	\$28.00
			4/12/2011	gate	\$30.00
			4/12/2011	scorekeeper	\$16.00
			4/12/2011	scorekeeper	\$16.00
			4/12/2011	scorekeeper	\$24.00
			4/12/2011	field,plate ump	\$88.00
			4/12/2011	plate ump	\$100.00
			4/12/2011	umpire	\$40.00
			4/12/2011	field ump	\$24.00
			4/12/2011	ump	\$48.00
			4/12/2011	field ump	\$48.00
			4/12/2011	concessions	\$132.00
			4/12/2011	field/plate ump	\$72.00
			4/12/2011	concessions	\$132.00
			4/12/2011	concessions	\$124.00
			4/12/2011	gate	\$28.00
			4/12/2011	ump	\$150.00
			4/12/2011	runner,gate	\$120.00
			4/26/2011	concessions	\$94.00
			4/26/2011	concessions	\$187.50
			4/26/2011	umpire	\$88.00
			4/26/2011	scorekeeper	\$32.00
			4/26/2011	scorekeeper	\$48.00
			4/26/2011	concessions	\$128.00
			4/26/2011	scorekeeper	\$40.00
			4/26/2011	gate	\$92.00
			4/26/2011	umpire	\$80.00
			4/26/2011	umpire	\$25.00
			4/26/2011	umpire,scorekeeper	\$52.00
			4/26/2011	umpire	\$40.00
			4/26/2011	umpire	\$48.00
			4/26/2011	scorekeeper	\$32.00
			4/26/2011	umpire	\$48.00
			4/26/2011	concessions	\$84.00
			4/26/2011	umpire	\$80.00
			4/26/2011	umpire	\$48.00
			4/26/2011	umpire	\$48.00
			4/26/2011	concessions	\$118.00
			4/26/2011	scorekeeper	\$16.00
			4/26/2011	concessions	\$32.00
			4/26/2011	concessions	\$128.00

Account Distribution Listing  
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Dept #	Acct #	Account Description	Date	Transaction description	Amount
			4/26/2011	umpire	\$72.00
			4/26/2011	umpire	\$150.00
				<b>** ACCOUNT TOTAL **</b>	<b><u>\$3,897.50</u></b>
3	5500	Miscellaneous Charges	4/14/2011	recognition/3rd place national	\$82.07
				<b>** ACCOUNT TOTAL **</b>	<b><u>\$82.07</u></b>
4	4200	Fines and Forfeits Revenu	4/12/2011	court/March	\$25.00
			4/12/2011	court/March	\$2,015.00
			4/12/2011	court/March	\$789.88
			4/12/2011	court/March	\$806.00
			4/12/2011	court/March	\$950.00
			4/12/2011	court/March	\$90.00
			5/4/2011	court/April 2011	\$1,330.00
			5/4/2011	donatiions/court/April	\$60.00
			5/4/2011	court/April 2011	\$521.36
			5/4/2011	court/April 2011	\$52.50
			5/4/2011	court/April 2011	\$685.00
			5/4/2011	court/April 2011	\$532.00
			5/4/2011	court/April 2011	\$1,050.00
				<b>** ACCOUNT TOTAL **</b>	<b><u>\$8,906.74</u></b>
4	5061	Unemployment Tax	4/27/2011	1st Quarter 2011 SUTA Report	\$491.65
				<b>** ACCOUNT TOTAL **</b>	<b><u>\$491.65</u></b>
4	5100	Travel	4/5/2011	meals/child passenger safety	\$36.00
			4/5/2011	meals/child passenger safety c	\$124.00
			4/5/2011	meal allowance/class	\$9.00
			4/5/2011	meals allowance/POST Academy	\$477.00
			4/5/2011	Troy Adams/Registration	\$750.00
			4/12/2011	registration	\$50.00
			4/12/2011	meals/LACP Conf	\$93.00
			4/12/2011	meals/Standardized Field Sobri	\$45.00
			5/9/2011	hotel accomodations	\$140.00
				<b>** ACCOUNT TOTAL **</b>	<b><u>\$1,724.00</u></b>
4	5205	Annual Fees, Dues and Sub	4/12/2011	2011 Task Force Dues	\$100.00
				<b>** ACCOUNT TOTAL **</b>	<b><u>\$100.00</u></b>
4	5215	Fuel Expense	4/12/2011	fuel	\$1,832.67
			4/26/2011	fuel	\$1,949.72
			4/26/2011	fuel	\$1,695.74
			5/3/2011	fuel	\$1,864.26
				<b>** ACCOUNT TOTAL **</b>	<b><u>\$7,342.39</u></b>
4	5222	Insurance-Workman's Compe	4/26/2011	Workers Comp	\$5,440.45
			5/10/2011	workers' comp	\$5,614.87
				<b>** ACCOUNT TOTAL **</b>	<b><u>\$11,055.32</u></b>

Account Distribution Listing  
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Dept #	Acct #	Account Description	Date	Transaction description	Amount
4	5236	Maintenance-Buildings and	4/26/2011	pest control	\$25.00
			5/10/2011	pine	\$22.08
			5/10/2011	pine	\$24.33
				<b>** ACCOUNT TOTAL **</b>	<b><u>\$71.41</u></b>
4	5237	Maintenance-Vehicles	4/12/2011	return mity lift support FA155	(\$71.98)
			4/12/2011	3 mighty lift supportsFA155	\$143.96
			4/12/2011	tires,mount,balance FA964	\$480.00
			4/12/2011	headlight bulbs FA820	\$6.40
			4/12/2011	tire repair FA965	\$20.00
			4/12/2011	alley light & bracket FA820	\$33.00
			4/12/2011	2 mighty lift supports FA155	\$37.98
			4/19/2011	thermost,coolant,labor FA594	\$157.49
			4/26/2011	tire repair FA870	\$20.00
			4/26/2011	tire repair FA547	\$17.50
			5/3/2011	oil change FA736	\$89.15
			5/10/2011	flat repair FA737	\$25.00
			5/10/2011	tires,mount,balance FA820	\$480.00
			5/10/2011	headlamps FA155	\$360.00
				<b>** ACCOUNT TOTAL **</b>	<b><u>\$1,798.50</u></b>
4	5239	Maintenance-Small Equipme	4/12/2011	no transmission/repair FA874	\$354.00
			4/26/2011	maint/support	\$206.62
				<b>** ACCOUNT TOTAL **</b>	<b><u>\$560.62</u></b>
4	5243	Maintenance-Software	4/12/2011	March maintenance	\$2,500.00
			4/5/2011	Maint/4/28/11-4/28/12	\$1,000.00
			5/10/2011	MONTHLY MAINTENANCE CHARGES	\$2,500.00
				<b>** ACCOUNT TOTAL **</b>	<b><u>\$6,000.00</u></b>
4	5255	Postage, Mail, Delivery	4/26/2011	freight	\$26.61
				<b>** ACCOUNT TOTAL **</b>	<b><u>\$26.61</u></b>
4	5260	Printing	4/19/2011	business cards	\$47.00
				<b>** ACCOUNT TOTAL **</b>	<b><u>\$47.00</u></b>
4	5266	Rentals-Equipment	4/12/2011	cooler rental	\$10.00
			4/12/2011	JULY-2009 THRU JULY-2010 PRICE PER	\$876.25
				<b>** ACCOUNT TOTAL **</b>	<b><u>\$886.25</u></b>
4	5275	Security	4/5/2011	security monitoring	\$60.00
				<b>** ACCOUNT TOTAL **</b>	<b><u>\$60.00</u></b>
4	5287	Wireless Communication Se	4/26/2011	cell phone service	\$817.21
			5/10/2011	cell phone service	\$515.00
				<b>** ACCOUNT TOTAL **</b>	<b><u>\$1,332.21</u></b>

Account Distribution Listing  
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Dept #	Acct #	Account Description	Date	Transaction description	Amount
4	5290	Utilities	5/3/2011	utilities	\$440.15
			5/3/2011	utilities	\$61.26
			5/3/2011	utilities	\$32.02
				<b>** ACCOUNT TOTAL **</b>	<b><u>\$533.43</u></b>
4	5300	Buildings, Grounds, and G	5/9/2011	air filters	\$16.00
				<b>** ACCOUNT TOTAL **</b>	<b><u>\$16.00</u></b>
4	5310	Clothing and Uniform Supp	4/12/2011	custom shirts	\$109.98
			4/26/2011	shoulder patches	\$305.00
			4/19/2011	SERVING SINCE PEN 2010	\$10.12
			4/19/2011	NAME PLATE [R. BUTLER & B. HUTCHINS	\$20.26
				<b>** ACCOUNT TOTAL **</b>	<b><u>\$445.36</u></b>
4	5315	Computer Supplies	4/19/2011	inkcartridges	\$74.16
				<b>** ACCOUNT TOTAL **</b>	<b><u>\$74.16</u></b>
4	5335	Office Supplies	4/19/2011	tape,pens,file cards	\$86.88
			5/3/2011	envelopes	\$10.29
				<b>** ACCOUNT TOTAL **</b>	<b><u>\$97.17</u></b>
4	5350	Vehicle Supplies	4/26/2011	power inverter	\$95.98
			4/26/2011	strip car FA155	\$325.00
				<b>** ACCOUNT TOTAL **</b>	<b><u>\$420.98</u></b>
4	5355	Law Enforcement Supplies	4/12/2011	lithium batteries	\$29.50
			4/12/2011	GOLD DOT 9mm 124GR +P GDHP	\$309.00
			4/19/2011	SAFARILAND, PLAIN BLK. LEATHER, HOL	\$799.86
			4/19/2011	STREAMLIGHT STINGER LED	\$99.99
			4/19/2011	battery stick,stinger bulbs	\$97.80
			4/26/2011	battery FA874	\$51.45
			5/9/2011	camera battery	\$16.99
			5/10/2011	ammunition	\$330.00
				<b>** ACCOUNT TOTAL **</b>	<b><u>\$1,734.59</u></b>
4	5399	Other Operating Supplies	4/12/2011	water	\$11.98
			4/12/2011	water,cups	\$25.98
			4/12/2011	dog food	\$41.70
			4/12/2011	water	\$17.97
				<b>** ACCOUNT TOTAL **</b>	<b><u>\$97.63</u></b>
4	5400	Accounting and Auditing	5/4/2011	2nd Interim 2010 Audit Billing	\$5,000.00
				<b>** ACCOUNT TOTAL **</b>	<b><u>\$5,000.00</u></b>

Account Distribution Listing  
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Dept #	Acct #	Account Description	Date	Transaction description	Amount
4	5425	Contract Services	5/3/2011	April janitorial services	\$485.00
				<b>** ACCOUNT TOTAL **</b>	<b><u>\$485.00</u></b>
4	5430	Laundry Services	4/19/2011	March laundry	\$460.00
			5/10/2011	April laundry	\$336.00
				<b>** ACCOUNT TOTAL **</b>	<b><u>\$796.00</u></b>
4	5499	Other Professional Servic	4/12/2011	eye exam	\$50.00
			4/26/2011	forensic eval./Morgan Brown	\$300.00
				<b>** ACCOUNT TOTAL **</b>	<b><u>\$350.00</u></b>
4	5500	Miscellaneous Charges	4/14/2011	refund towing fee	\$135.00
			4/14/2011	refund towing fee	\$260.04
			4/14/2011	refund towing fee	(\$135.00)
				<b>** ACCOUNT TOTAL **</b>	<b><u>\$260.04</u></b>
4	5580	Promotional / Community E	4/26/2011	stadium cups	\$303.79
			5/10/2011	contour pens	\$162.95
			4/26/2011	stadium cups/use remain funds	\$86.46
				<b>** ACCOUNT TOTAL **</b>	<b><u>\$553.20</u></b>
5	5061	Unemployment Tax	4/27/2011	1st Quarter 2011 SUTA Report	\$220.79
				<b>** ACCOUNT TOTAL **</b>	<b><u>\$220.79</u></b>
5	5215	Fuel Expense	4/19/2011	fuel	\$2,158.06
			4/26/2011	fuel	\$1,839.73
				<b>** ACCOUNT TOTAL **</b>	<b><u>\$3,997.79</u></b>
5	5222	Insurance-Workman's Compe	4/26/2011	Workers Comp	\$3,976.15
			5/10/2011	workers' comp	\$3,886.03
				<b>** ACCOUNT TOTAL **</b>	<b><u>\$7,862.18</u></b>
5	5237	Maintenance-Vehicles	4/12/2011	filters FA749	\$45.50
			4/19/2011	disc brakes FA104	\$56.99
			4/26/2011	tire repair FA962	\$15.00
			4/26/2011	tire repair FA161	\$15.00
				<b>** ACCOUNT TOTAL **</b>	<b><u>\$132.49</u></b>
5	5238	Maintenance-Heavy Equipme	4/12/2011	fuel,air,engine filters FA160	\$142.36
			4/12/2011	lift cableFA731	\$59.00
			4/14/2011	PARTS	\$4,901.36
			4/26/2011	cables FA160	\$331.14
			4/26/2011	Belts FA731	\$161.56
			4/26/2011	SOCKET SW 7/16" X 1" BOLTS	\$14.22
			4/26/2011	ROLLER BEARING ASSY. COMPLETE [ ONL	\$1,499.40

Account Distribution Listing  
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Dept #	Acct #	Account Description	Date	Transaction description	Amount
			5/9/2011	fuel/air/oil/hydr filter FA731	\$278.24
			5/9/2011	air filter FA731	\$34.83
			5/10/2011	cap screws&hex nuts FA160	\$50.50
				<b>** ACCOUNT TOTAL **</b>	<b><u>\$7,472.61</u></b>
5	5239	Maintenance-Small Equipme	4/19/2011	16"&20" chains	\$48.50
			4/19/2011	chains,screws,gasket,handle	\$47.25
			4/26/2011	maint/ice machine	\$140.00
				<b>** ACCOUNT TOTAL **</b>	<b><u>\$235.75</u></b>
5	5242	Maintenance-Infrastructur	4/12/2011	weed killer	\$870.00
			4/19/2011	crushed rock,sand	\$1,856.00
			4/19/2011	cement gravel mix	\$27.92
			4/19/2011	brush/tamp	\$6.24
			4/19/2011	cement gravel mix	\$6.98
			4/19/2011	cement gravel mix	\$10.47
			4/19/2011	cement gravel mix	\$27.92
			4/26/2011	treated pine	\$3.54
			4/26/2011	metal stakes	\$4.56
			5/3/2011	concrete	\$358.00
				<b>** ACCOUNT TOTAL **</b>	<b><u>\$3,171.63</u></b>
5	5243	Maintenance-Software	4/5/2011	April maint/support/copier	\$9.40
				<b>** ACCOUNT TOTAL **</b>	<b><u>\$9.40</u></b>
5	5267	Rentals-Uniform & Clothin	4/12/2011	uniform rentals	\$146.29
			4/19/2011	uniform rental	\$146.29
			4/26/2011	pest control	\$20.00
			4/26/2011	uniform rental	\$146.29
			5/3/2011	uniform rental	\$146.29
				<b>** ACCOUNT TOTAL **</b>	<b><u>\$605.16</u></b>
5	5268	Rentals-Other	4/12/2011	March cylinder rentals	\$39.24
			5/10/2011	April Cylinder Rental	\$37.98
				<b>** ACCOUNT TOTAL **</b>	<b><u>\$77.22</u></b>
5	5275	Security	4/5/2011	security monitoring	\$22.00
				<b>** ACCOUNT TOTAL **</b>	<b><u>\$22.00</u></b>
5	5285	Telephone Services	5/4/2011	phone/internet	\$670.92
				<b>** ACCOUNT TOTAL **</b>	<b><u>\$670.92</u></b>
5	5287	Wireless Communication Se	4/19/2011	cell phone service	\$227.41
				<b>** ACCOUNT TOTAL **</b>	<b><u>\$227.41</u></b>

Account Distribution Listing  
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Dept #	Acct #	Account Description	Date	Transaction description	Amount
5	5290	Utilities	4/26/2011	utilities	\$291.77
			4/26/2011	utilities	\$1,426.54
			5/3/2011	utilities	\$4,289.07
				<b>** ACCOUNT TOTAL **</b>	<b><u>\$6,007.38</u></b>
5	5295	Waste Disposal	4/5/2011	waste disposal	\$37.38
			4/5/2011	waste disposal	\$100.62
			4/12/2011	waste disposal	\$228.11
				<b>** ACCOUNT TOTAL **</b>	<b><u>\$366.11</u></b>
5	5299	Other Operating Services-	4/12/2011	April service	\$37.44
				<b>** ACCOUNT TOTAL **</b>	<b><u>\$37.44</u></b>
5	5335	Office Supplies	5/9/2011	organizer	\$19.97
			5/9/2011	clip boards	\$88.08
				<b>** ACCOUNT TOTAL **</b>	<b><u>\$108.05</u></b>
5	5345	Safety Supplies	4/26/2011	various signs,brackets	\$386.25
			5/3/2011	street signs	\$225.00
				<b>** ACCOUNT TOTAL **</b>	<b><u>\$611.25</u></b>
5	5399	Other Operating Supplies	4/19/2011	hardware	\$0.72
			4/12/2011	keys	\$7.26
			4/19/2011	oil caps	\$8.20
			4/19/2011	tie down,drain,plugs/pvcFA105	\$32.35
			4/19/2011	flex-tech hose	\$29.99
			4/19/2011	primer spray,caulk	\$11.98
			5/3/2011	blade, 14" diamond	\$350.00
			5/3/2011	propane	\$23.40
			5/9/2011	water cooler	\$21.88
			5/9/2011	swing bucket and belt	\$131.90
				<b>** ACCOUNT TOTAL **</b>	<b><u>\$617.68</u></b>
5	5400	Accounting and Auditing	5/4/2011	2nd Interim 2010 Audit Billing	\$1,000.00
				<b>** ACCOUNT TOTAL **</b>	<b><u>\$1,000.00</u></b>
5	5405	Engineering and Architect	5/3/2011	Safe Routes To School Project	\$3,673.75
			4/26/2011	safe routes to school/Phase 2	\$3,750.00
				<b>** ACCOUNT TOTAL **</b>	<b><u>\$7,423.75</u></b>
5	5425	Contract Services	4/12/2011	contract laborers	\$2,197.00
			4/19/2011	contract laborers	\$2,639.00
			4/26/2011	contract laborers	\$2,697.50
			5/3/2011	contract laborers	\$2,561.00
			5/10/2011	contract laborers	\$2,229.50
				<b>** ACCOUNT TOTAL **</b>	<b><u>\$12,324.00</u></b>

Account Distribution Listing  
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Dept #	Acct #	Account Description	Date	Transaction description	Amount
5	5595	Landscaping and Beautific	4/12/2011	Walker Sidwalk Project/No. 4	\$28,619.70
<b>** ACCOUNT TOTAL **</b>					<b>\$28,619.70</b>
6	5061	Unemployment Tax	4/27/2011	1st Quarter 2011 SUTA Report	\$235.33
<b>** ACCOUNT TOTAL **</b>					<b>\$235.33</b>
6	5100	Travel	4/19/2011	pipeline safety regulation/tra	\$2,800.00
<b>** ACCOUNT TOTAL **</b>					<b>\$2,800.00</b>
6	5215	Fuel Expense	4/19/2011	fuel	\$3,940.80
			4/26/2011	fuel	\$3,359.51
<b>** ACCOUNT TOTAL **</b>					<b>\$7,300.31</b>
6	5222	Insurance-Workman's Compe	4/26/2011	Workers Comp	\$1,010.77
			5/10/2011	workers' comp	\$995.01
<b>** ACCOUNT TOTAL **</b>					<b>\$2,005.78</b>
6	5237	Maintenance-Vehicles	4/12/2011	veh inspection FA668	\$5.00
			4/12/2011	filters FA110	\$34.80
			4/12/2011	filters FA935	\$22.15
			4/12/2011	brakes,turn rotor FA649	\$81.56
			4/26/2011	filter FA654	\$6.00
			4/26/2011	oil filter FA107	\$4.96
			5/10/2011	flat repair FA963	\$15.00
<b>** ACCOUNT TOTAL **</b>					<b>\$169.47</b>
6	5242	Maintenance-Infrastructur	4/12/2011	rebuilt gas meters	\$740.00
			4/19/2011	gas raisers,yellow tape	\$651.61
			4/19/2011	yellow solid wire	\$548.80
			4/19/2011	BORE SIMS ROAD	\$7,480.00
			4/26/2011	butt fusion SDR 11	\$256.25
			4/26/2011	3/4" GAS RISER IPS X THRD	\$276.00
			5/3/2011	regulators with blue springs	\$232.40
<b>** ACCOUNT TOTAL **</b>					<b>\$10,185.06</b>
6	5243	Maintenance-Software	4/5/2011	April maint/support/copier	\$9.40
			4/5/2011	April maint/support/copier	\$9.40
<b>** ACCOUNT TOTAL **</b>					<b>\$18.80</b>
6	5255	Postage, Mail, Delivery	5/10/2011	freight	\$15.60
<b>** ACCOUNT TOTAL **</b>					<b>\$15.60</b>
6	5266	Rentals-Equipment	4/5/2011	telemetry equipment lease	\$500.00
<b>** ACCOUNT TOTAL **</b>					<b>\$500.00</b>

Account Distribution Listing  
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Dept #	Acct #	Account Description	Date	Transaction description	Amount
6	5267	Rentals-Uniform & Clothin	4/12/2011	uniform rentals	\$102.76
			4/19/2011	uniform rental	\$102.76
			4/26/2011	uniform rental	\$104.76
			5/3/2011	uniform rental	\$102.76
				<b>** ACCOUNT TOTAL **</b>	<b><u>\$413.04</u></b>
6	5268	Rentals-Other	4/12/2011	March cylinder rentals	\$39.24
			5/10/2011	April Cylinder Rental	\$37.98
				<b>** ACCOUNT TOTAL **</b>	<b><u>\$77.22</u></b>
6	5285	Telephone Services	5/4/2011	phone/internet	\$428.85
				<b>** ACCOUNT TOTAL **</b>	<b><u>\$428.85</u></b>
6	5287	Wireless Communication Se	4/19/2011	cell phone service	\$469.34
				<b>** ACCOUNT TOTAL **</b>	<b><u>\$469.34</u></b>
6	5290	Utilities	4/19/2011	utilities	\$39.34
			4/19/2011	utilities	\$54.00
			4/19/2011	utilities	\$22.00
			4/19/2011	utilities	\$22.00
			4/19/2011	utilities	\$25.00
			4/19/2011	utilities	\$33.00
			4/19/2011	utilities	\$31.00
			4/26/2011	utilities	\$50.08
			5/3/2011	utilities	\$23.00
			5/3/2011	utilities	\$25.00
			5/3/2011	utilities	\$31.00
			5/3/2011	utilities	\$18.16
				<b>** ACCOUNT TOTAL **</b>	<b><u>\$373.58</u></b>
6	5295	Waste Disposal	4/5/2011	waste disposal	\$37.38
				<b>** ACCOUNT TOTAL **</b>	<b><u>\$37.38</u></b>
6	5299	Other Operating Services-	4/12/2011	\$.65 FOR ALL CALLS OVER 20 PER MO.	\$519.12
			4/12/2011	COST ASSOCIATED WITH PARTICIPATION	\$30.00
			4/12/2011	April service	\$37.44
			5/10/2011	COST ASSOCIATED WITH PARTICIPATION	\$30.00
			5/10/2011	\$.65 FOR ALL CALLS OVER 20 PER MO.	\$431.28
				<b>** ACCOUNT TOTAL **</b>	<b><u>\$1,047.84</u></b>
6	5315	Computer Supplies	5/10/2011	toner	\$150.68
				<b>** ACCOUNT TOTAL **</b>	<b><u>\$150.68</u></b>
6	5335	Office Supplies	4/12/2011	executive chairs	\$289.95
			5/9/2011	journal books	\$27.00
				<b>** ACCOUNT TOTAL **</b>	<b><u>\$316.95</u></b>

Account Distribution Listing  
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Dept #	Acct #	Account Description	Date	Transaction description	Amount
6	5399	Other Operating Supplies	4/12/2011	meter calibration test	\$35.00
			4/19/2011	oil,spark plug	\$4.23
			5/3/2011	bench chain vise	\$116.90
			5/3/2011	cutter wheel	\$64.14
				<b>** ACCOUNT TOTAL **</b>	<b><u>\$220.27</u></b>
6	5400	Accounting and Auditing	5/4/2011	2nd Interim 2010 Audit Billing	\$5,000.00
				<b>** ACCOUNT TOTAL **</b>	<b><u>\$5,000.00</u></b>
6	5405	Engineering and Architect	4/12/2011	proposed hospital/engineering	\$4,826.00
				<b>** ACCOUNT TOTAL **</b>	<b><u>\$4,826.00</u></b>
6	5499	Other Professional Servic	4/26/2011	drug screen	\$40.00
				<b>** ACCOUNT TOTAL **</b>	<b><u>\$40.00</u></b>
6	5725	Acquisitions-Small Equipm	5/10/2011	portable light tower	\$7,924.00
				<b>** ACCOUNT TOTAL **</b>	<b><u>\$7,924.00</u></b>
7	5061	Unemployment Tax	4/27/2011	1st Quarter 2011 SUTA Report	\$90.35
				<b>** ACCOUNT TOTAL **</b>	<b><u>\$90.35</u></b>
7	5100	Travel	4/12/2011	registration/wastewater collec	\$100.00
			4/12/2011	certification fee	\$20.00
			4/12/2011	certification fee	\$55.00
			4/12/2011	wastewater op cert/registratio	\$210.00
			4/12/2011	wastewater/managerial/registra	\$195.00
				<b>** ACCOUNT TOTAL **</b>	<b><u>\$580.00</u></b>
7	5215	Fuel Expense	4/19/2011	fuel	\$1,125.94
			4/26/2011	fuel	\$959.86
				<b>** ACCOUNT TOTAL **</b>	<b><u>\$2,085.80</u></b>
7	5222	Insurance-Workman's Compe	4/26/2011	Workers Comp	\$877.65
			5/10/2011	workers' comp	\$958.18
				<b>** ACCOUNT TOTAL **</b>	<b><u>\$1,835.83</u></b>
7	5230	Laboratory Fees	4/12/2011	laboratory fees	\$123.95
			4/19/2011	laboratory fees	\$1,335.00
			4/19/2011	laboratory fees	\$1,585.00
			4/19/2011	laboratory fees	\$144.95
			4/19/2011	laboratory fees	\$123.95
			4/19/2011	laboratory fees	\$1,485.00
			4/26/2011	laboratory fees	\$123.95
			4/26/2011	laboratory fees	\$144.95
			5/3/2011	laboratory fees	\$240.00
				<b>** ACCOUNT TOTAL **</b>	<b><u>\$5,306.75</u></b>

Account Distribution Listing  
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Dept #	Acct #	Account Description	Date	Transaction description	Amount
7	5236	Maintenance-Buildings and	4/26/2011	ac maintinace	\$216.25
			4/26/2011	toilet tank repair kit	\$11.01
			4/26/2011	pest control	\$40.00
			5/3/2011	coil cleaner	\$43.50
			5/3/2011	outlet box,cover	\$10.97
				<b>** ACCOUNT TOTAL **</b>	<b><u>\$321.73</u></b>
7	5237	Maintenance-Vehicles	5/3/2011	oil,air filters FA791	\$11.45
				<b>** ACCOUNT TOTAL **</b>	<b><u>\$11.45</u></b>
7	5238	Maintenance-Heavy Equipme	4/19/2011	tire repair FA140	\$38.00
				<b>** ACCOUNT TOTAL **</b>	<b><u>\$38.00</u></b>
7	5242	Maintenance-Infrastructur	4/12/2011	HYDROMATIC MODEL HPD200M2-4 SUBMERS	\$2,380.00
			4/19/2011	sewer coupling glue	\$8.16
			4/19/2011	mobil gear oil	\$439.87
			4/19/2011	ROTATING ASSY. FOR 4" PUMP, MODEL T	\$2,318.00
			4/19/2011	EEC contactors	\$80.00
			4/19/2011	HYDROMATIC GRINDER PUMP 2-HP W/20'	\$3,570.00
			4/19/2011	return contactors	(\$80.00)
			4/26/2011	8" SWING CHECK VALVE 191/8"	\$1,551.13
			4/26/2011	ROTATING ASSY. FOR T4A 3-B 4/F PUMP	\$2,190.00
			4/26/2011	ZOELLER # 815 GRINDER PUMP	\$2,349.55
			4/26/2011	1/4 SPACER MACHINED	\$380.00
			4/26/2011	PVC suction hose	\$125.00
			4/26/2011	PVC check valve	\$72.52
			4/26/2011	PVC cap hub, coupling	\$55.80
			4/26/2011	pvc male adapter	\$3.75
			5/3/2011	GORMAN RUPP T-4 PUMP HOUSING,	\$3,939.00
			5/3/2011	valve ball brass wog,screws	\$9.15
			5/3/2011	NAPA oil	\$40.68
			5/3/2011	hose end,plug,coupler	\$56.71
			5/3/2011	screws	\$26.00
			5/9/2011	bleach	\$38.10
			5/9/2011	bleach	\$33.92
			5/9/2011	bleach	\$38.10
			5/10/2011	return/heater elements	(\$91.41)
				<b>** ACCOUNT TOTAL **</b>	<b><u>\$19,534.03</u></b>
7	5243	Maintenance-Software	4/5/2011	April maint/support/copier	\$9.40
			4/5/2011	April maint/support/copier	\$9.40
				<b>** ACCOUNT TOTAL **</b>	<b><u>\$18.80</u></b>
7	5255	Postage, Mail, Delivery	5/10/2011	freight	\$20.04
				<b>** ACCOUNT TOTAL **</b>	<b><u>\$20.04</u></b>
7	5266	Rentals-Equipment	4/5/2011	telemetry equipment lease	\$2,375.00
			4/5/2011	telemetry equipment lease	\$375.00

Account Distribution Listing  
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Dept #	Acct #	Account Description	Date	Transaction description	Amount
			4/5/2011	telemetry equipment lease	\$250.00
<b>** ACCOUNT TOTAL **</b>					<b><u>\$3,000.00</u></b>
7	5267	Rentals-Uniform & Clothin	4/12/2011	uniform rentals	\$36.28
			4/19/2011	uniform rental	\$36.28
			4/26/2011	uniform rental	\$36.28
			5/3/2011	uniform rental	\$36.28
<b>** ACCOUNT TOTAL **</b>					<b><u>\$145.12</u></b>
7	5268	Rentals-Other	4/12/2011	March cylinder rentals	\$39.23
			5/10/2011	April Cylinder Rental	\$37.98
<b>** ACCOUNT TOTAL **</b>					<b><u>\$77.21</u></b>
7	5285	Telephone Services	5/4/2011	phone/internet	\$640.88
			5/4/2011	phone/internet	\$428.85
<b>** ACCOUNT TOTAL **</b>					<b><u>\$1,069.73</u></b>
7	5287	Wireless Communication Se	4/19/2011	cell phone service	\$46.47
<b>** ACCOUNT TOTAL **</b>					<b><u>\$46.47</u></b>
7	5290	Utilities	4/26/2011	utilities	\$31.49
			4/26/2011	utilities	\$30.55
			4/26/2011	utilities	\$163.24
			4/26/2011	utilities	\$103.74
			4/26/2011	utilities	\$283.59
			4/26/2011	utilities	\$112.13
			4/26/2011	utilities	\$84.11
			4/26/2011	utilities	\$42.05
			4/26/2011	utilities	\$127.52
			4/26/2011	utilities	\$21.42
			4/26/2011	utilities	\$76.03
			4/26/2011	utilities	\$901.12
			5/3/2011	utilities	\$35.97
			5/3/2011	utilities	\$166.25
			5/3/2011	utilities	\$7,707.31
			5/3/2011	utilities	\$62.53
			5/3/2011	utilities	\$27.06
			5/3/2011	utilities	\$35.86
			5/3/2011	utilities	\$20.29
			5/3/2011	utilities	\$339.00
			5/3/2011	utilities	\$58.75
			5/3/2011	utilities	\$219.30
			5/3/2011	utilities	\$54.56
			5/3/2011	utilities	\$79.57
			5/3/2011	utilities	\$38.43
<b>** ACCOUNT TOTAL **</b>					<b><u>\$10,821.87</u></b>
7	5295	Waste Disposal	4/5/2011	waste disposal	\$37.38
			4/12/2011	waste disposal	\$177.88
			4/26/2011	EACH CONTAINER LOAD	\$150.00

Account Distribution Listing  
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Dept #	Acct #	Account Description	Date	Transaction description	Amount
			4/26/2011	EACH CONTAINER LOAD	\$300.00
			5/3/2011	EACH CONTAINER LOAD	\$150.00
				<b>** ACCOUNT TOTAL **</b>	<b><u>\$815.26</u></b>
7	5299	Other Operating Services-	4/12/2011	April service	\$37.44
			4/26/2011	hot shot/rotating assembly	\$500.00
				<b>** ACCOUNT TOTAL **</b>	<b><u>\$537.44</u></b>
7	5305	Chemicals	4/19/2011	fly ash	\$1,054.37
			5/10/2011	GAL TMB300L [ IN 5 GAL PAILS ]	\$2,400.00
				<b>** ACCOUNT TOTAL **</b>	<b><u>\$3,454.37</u></b>
7	5396	Materials - Small Tools/N	5/3/2011	wrench	\$86.39
				<b>** ACCOUNT TOTAL **</b>	<b><u>\$86.39</u></b>
7	5399	Other Operating Supplies	4/12/2011	water	\$11.98
			4/12/2011	water	\$5.99
			4/12/2011	water	\$5.99
			4/19/2011	screws	\$8.34
			4/19/2011	premium oil	\$233.70
			4/26/2011	air conditioner	\$199.00
			4/26/2011	padlock, keys	\$164.50
			5/3/2011	carriage bolts	\$18.00
			5/9/2011	sprayer	\$14.94
			5/9/2011	game spy, SD cards	\$167.17
			5/9/2011	can/pam	\$2.86
			5/10/2011	whatman filters, isopropanol	\$107.83
			5/10/2011	water	\$11.98
			5/10/2011	water	\$5.99
			5/10/2011	ammonia,COD test supplies	\$171.37
				<b>** ACCOUNT TOTAL **</b>	<b><u>\$1,129.64</u></b>
7	5400	Accounting and Auditing	5/4/2011	2nd Interim 2010 Audit Billing	\$1,000.00
				<b>** ACCOUNT TOTAL **</b>	<b><u>\$1,000.00</u></b>
7	5405	Engineering and Architect	4/12/2011	Wastewater Treatment Plant	\$4,697.50
			5/10/2011	Wastewater Treatment Plant	\$2,412.50
				<b>** ACCOUNT TOTAL **</b>	<b><u>\$7,110.00</u></b>
8	5061	Unemployment Tax	4/27/2011	1st Quarter 2011 SUTA Report	\$93.10
				<b>** ACCOUNT TOTAL **</b>	<b><u>\$93.10</u></b>
8	5100	Travel	4/12/2011	water operator cert/registrati	\$210.00
			5/3/2011	refund exam fee	\$10.00
				<b>** ACCOUNT TOTAL **</b>	<b><u>\$220.00</u></b>

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Dept #	Acct #	Account Description	Date	Transaction description	Amount
8	5205	Annual Fees, Dues and Sub	4/26/2011	backflow program development	\$5,800.00
<b>** ACCOUNT TOTAL **</b>					<b><u>\$5,800.00</u></b>
8	5215	Fuel Expense	4/19/2011	fuel	\$750.62
			4/26/2011	fuel	\$639.91
<b>** ACCOUNT TOTAL **</b>					<b><u>\$1,390.53</u></b>
8	5222	Insurance-Workman's Compe	4/26/2011	Workers Comp	\$1,420.09
			5/10/2011	workers' comp	\$1,381.84
<b>** ACCOUNT TOTAL **</b>					<b><u>\$2,801.93</u></b>
8	5237	Maintenance-Vehicles	4/12/2011	veh inspection FA668	\$5.00
<b>** ACCOUNT TOTAL **</b>					<b><u>\$5.00</u></b>
8	5238	Maintenance-Heavy Equipme	4/26/2011	tire,mount,balance, FA731	\$156.00
<b>** ACCOUNT TOTAL **</b>					<b><u>\$156.00</u></b>
8	5242	Maintenance-Infrastructur	4/19/2011	fuse/amp	\$3.40
			4/19/2011	ells,glue,male/female adapters	\$90.21
			4/19/2011	upper stem OL/break coupling	\$224.46
			4/19/2011	starters	\$236.00
			4/19/2011	anti-seize lubricant&freight	\$187.05
			4/26/2011	3/4" BRASS SWING CHECK VALVE	\$150.00
			4/26/2011	3/4" BRASS CURB STOP CTS X METER	\$703.75
			4/26/2011	black water pipe	\$756.56
			4/26/2011	riversilt	\$180.00
			4/26/2011	discount	(\$38.07)
			4/26/2011	1" BRASS FEMALE THRD X METER CHECK	\$359.25
			4/26/2011	3/4" BRASS FEMALE THRD X METER CH	\$487.50
			4/26/2011	3/4" CORP STOP CC THRDS X CTS FOR S	\$203.00
			5/3/2011	6" hymax coupling	\$357.48
			5/10/2011	sensor, cap w/gel, regulator	\$1,407.50
			5/10/2011	check valve nuts	\$229.32
			5/10/2011	square D heater element	\$13.70
<b>** ACCOUNT TOTAL **</b>					<b><u>\$5,551.11</u></b>
8	5243	Maintenance-Software	4/5/2011	April maint/support/copier	\$9.40
			4/5/2011	April maint/support/copier	\$9.39
<b>** ACCOUNT TOTAL **</b>					<b><u>\$18.79</u></b>
8	5255	Postage, Mail, Delivery	4/19/2011	freight	\$69.26
			4/26/2011	freight	\$11.42
			5/3/2011	FUEL SURCHARGE	\$32.00
			5/3/2011	HAZARDOUS MATERIAL CHARGE	\$4.50
			5/10/2011	freight	\$18.38
<b>** ACCOUNT TOTAL **</b>					<b><u>\$135.56</u></b>

Account Distribution Listing  
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Dept #	Acct #	Account Description	Date	Transaction description	Amount
8	5266	Rentals-Equipment	4/5/2011	telemetry equipment lease	\$375.00
				<b>** ACCOUNT TOTAL **</b>	<b><u>\$375.00</u></b>
8	5267	Rentals-Uniform & Clothin	4/12/2011	uniform rentals	\$53.66
			4/19/2011	uniform rental	\$53.66
			4/26/2011	uniform rental	\$53.66
			5/3/2011	uniform rental	\$192.71
				<b>** ACCOUNT TOTAL **</b>	<b><u>\$353.69</u></b>
8	5268	Rentals-Other	4/12/2011	March cylinder rentals	\$39.23
			5/10/2011	April Cylinder Rental	\$37.96
				<b>** ACCOUNT TOTAL **</b>	<b><u>\$77.19</u></b>
8	5285	Telephone Services	5/4/2011	phone/internet	\$428.85
				<b>** ACCOUNT TOTAL **</b>	<b><u>\$428.85</u></b>
8	5287	Wireless Communication Se	4/19/2011	cell phone service	\$310.39
				<b>** ACCOUNT TOTAL **</b>	<b><u>\$310.39</u></b>
8	5290	Utilities	4/26/2011	utilities	\$68.90
			4/26/2011	utilities	\$2,378.97
			5/3/2011	utilities	\$426.12
			5/3/2011	utilities	\$939.86
				<b>** ACCOUNT TOTAL **</b>	<b><u>\$3,813.85</u></b>
8	5295	Waste Disposal	4/5/2011	waste disposal	\$37.39
				<b>** ACCOUNT TOTAL **</b>	<b><u>\$37.39</u></b>
8	5299	Other Operating Services-	4/12/2011	April service	\$37.44
				<b>** ACCOUNT TOTAL **</b>	<b><u>\$37.44</u></b>
8	5305	Chemicals	4/12/2011	PER POUND OF PHOSPHATE, WEIGHT @ 8.	\$8,844.50
			5/3/2011	150# CYLINDER OF CHIORINE	\$769.41
			5/3/2011	150# CYLINDER OF CHIORINE	\$512.94
			5/3/2011	150# CYLINDER OF CHIORINE	\$384.71
			5/10/2011	PER POUND OF PHOSPHATE, WEIGHT @ 8.	\$10,613.75
				<b>** ACCOUNT TOTAL **</b>	<b><u>\$21,125.31</u></b>
8	5315	Computer Supplies	5/10/2011	toner	\$150.67
				<b>** ACCOUNT TOTAL **</b>	<b><u>\$150.67</u></b>
8	5335	Office Supplies	4/19/2011	desk chair	\$579.90
			5/9/2011	document frames	\$12.50
				<b>** ACCOUNT TOTAL **</b>	<b><u>\$592.40</u></b>

Account Distribution Listing  
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Dept #	Acct #	Account Description	Date	Transaction description	Amount
8	5396	Materials - Small Tools/N	5/3/2011	wrench	\$86.40
				<b>** ACCOUNT TOTAL **</b>	<b><u>\$86.40</u></b>
8	5399	Other Operating Supplies	4/19/2011	rose knock out	\$53.80
			4/26/2011	screws	\$2.95
			5/3/2011	link chain,clevis grabs	\$91.10
			5/9/2011	car phone charger	\$23.99
				<b>** ACCOUNT TOTAL **</b>	<b><u>\$171.84</u></b>
8	5400	Accounting and Auditing	5/4/2011	2nd Interim 2010 Audit Billing	\$5,000.00
				<b>** ACCOUNT TOTAL **</b>	<b><u>\$5,000.00</u></b>
8	5725	Acquisitions-Small Equipm	5/10/2011	portable light tower	\$7,924.00
				<b>** ACCOUNT TOTAL **</b>	<b><u>\$7,924.00</u></b>
8	5810	Bond Related Charges	4/19/2011	Clean Water Revolving Fund	\$6,545.00
				<b>** ACCOUNT TOTAL **</b>	<b><u>\$6,545.00</u></b>
9	5061	Unemployment Tax	4/27/2011	1st Quarter 2011 SUTA Report	\$3.27
				<b>** ACCOUNT TOTAL **</b>	<b><u>\$3.27</u></b>
9	5222	Insurance-Workman's Compe	4/26/2011	Workers Comp	\$57.59
			5/10/2011	workers' comp	\$57.57
				<b>** ACCOUNT TOTAL **</b>	<b><u>\$115.16</u></b>
9	5243	Maintenance-Software	4/5/2011	April maint/support/copier	\$9.39
				<b>** ACCOUNT TOTAL **</b>	<b><u>\$9.39</u></b>
9	5400	Accounting and Auditing	5/4/2011	2nd Interim 2010 Audit Billing	\$1,000.00
				<b>** ACCOUNT TOTAL **</b>	<b><u>\$1,000.00</u></b>
9	5425	Contract Services	4/5/2011	waste disposal/TOW contract	\$28,538.44
				<b>** ACCOUNT TOTAL **</b>	<b><u>\$28,538.44</u></b>