

City of Walker



Financial Report

February 28, 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

March 28, 2011

Board of Alderman:

Presented herein are the financial statements of the Town of Walker for the period ending February 28, 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	\$ 774,358	\$ 181,089	\$ 955,447	\$ 2,029,620	\$ 2,985,067
Actual YTD Fund Expense	836,075	3,211	839,286	1,134,474	1,973,759
Net Profit (Loss) Before Transfers	(61,717)	177,878	116,161	895,146	\$ 1,011,307
Other Financing Sources (Uses)	150,000	(\$50,000)	100,000	(100,000)	\$ -
Net Change in Fund Balance	88,283	127,878	216,161		
Net Change in Net Assets				795,146	
Beginning Fund Balance	1,210,278	886,075	2,096,353		
Beginning Net Assets				8,270,245	
Ending Fund Balance	1,298,561	1,013,953	2,312,514		
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			\$ 1,798,404	9,065,391	
Reserved for Debt Service	21,670	0			
Contributed Capital				5,826,578	
Unreserved Fund Balance	\$ 1,276,891	\$ 1,013,953			
Unrestricted Net Assets				\$ 3,238,813	

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 February 28, 2011

	As of <u>February 28, 2011</u>	
<u>Where do city dollars come from?</u>		
Taxes (sales, ad valorem, franchise, alcohol)	655,954	21.98%
Licenses and Permits	104,512	3.50%
Fines and Forfeits	138,016	4.62%
Intergovernmental	20,090	0.67%
Charges for Services	1,885,301	63.16%
Other	181,192	6.07%
Total	<u>2,985,065</u>	<u>100.00%</u>

<u>Where do city dollars go?</u>		
General Government	249,302	12.63%
Animal Control	34,967	1.77%
Parks and Recreation	34,857	1.77%
Police Department	333,818	16.91%
Street Department	185,346	9.39%
Governmental Funds Capital Outlay	-	0.00%
Governmental Funds Debt Service	956	0.05%
Gas Department	862,794	43.71%
Sewer Department	139,366	7.06%
Water Department	72,554	3.68%
Garbage Department	59,758	3.03%
Total	<u>1,973,718</u>	<u>100.00%</u>

*General
Fund*

TOWN OF WALKER
GENERAL FUND
BALANCE SHEET
FEBRUARY 28, 2011

	<u>Current Month</u>	<u>Prior Month</u>
ASSETS		
Capital One General Fund Account	\$ 287,027.00	\$ 316,079.07
Bancorp Deductible Reserve	2,580.00	2,580.00
First Guaranty Rainy Day Savings	201,402.13	201,402.13
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	87,580.52	92,758.35
Petty Cash	1,100.00	900.00
NSF Checks Receivable	443.79	443.79
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	6,780.38	6,780.38
Due from Other Governments	243,785.37	295,791.90
Due from 1/2 Cent Sales Tax	-	-
Due from Enterprise Fund	178,236.36	26,391.94
Capital One General Fund Restricted Cash	<u>1.01</u>	<u>1.01</u>
TOTAL FUND ASSETS	<u>\$ 1,879,112.20</u>	<u>\$ 1,824,431.67</u>

TOWN OF WALKER
GENERAL FUND
BALANCE SHEET
FEBRUARY 28, 2011

	<u>Current Month</u>	<u>Prior Month</u>
LIABILITIES		
Accounts Payable	\$ 221,009.39	\$ 333,764.67
Unclaimed Checks	243.07	243.07
Accrued Salaries	123,466.75	123,466.75
Federal Withholding	19,349.83	19,779.21
Medicare	(5,638.60)	(5,661.60)
Social Security	9,776.38	9,710.04
State Withholding	2,602.80	2,628.58
AFLAC (pre-tax)	5,945.75	5,761.93
AFLAC (taxable)	4,173.93	4,332.99
Life Insurance (pre-tax)	(4,663.31)	(4,663.31)
Life Insurance (taxable)	1,463.90	918.72
Flexible Spending	(1,836.96)	171.80
Retirement	16,830.49	15,690.69
Retirement - MPERS	15,836.94	21,739.80
United Way	131.69	141.10
Garnishments	12,391.98	11,845.23
Miscellaneous	(16.48)	(16.48)
Prepaid Legal	223.08	(533.72)
Group Health Deductibles	102,705.67	106,553.61
Group Health Premium	2,150.00	2,160.00
Liberty National Life Insurance	669.26	534.58
Always Care	1,504.56	1,546.06
Other Current Liabilities	-	-
Due to 1/2 Cent Sales Tax Fund	-	-
Due to Enterprise Fund	-	-
Due to Payroll Clearing	-	-
Due to Disbursements Clearing	3,586.23	-
Christmas for the Needy - General	11.05	11.05
Christmas Donations	398.01	398.01
TOTAL LIABILITIES	<u>532,315.41</u>	<u>650,522.78</u>
FUND BALANCES		
Reserved for Debt Service	21,669.89	21,669.89
Unreserved	1,236,844.02	1,236,844.02
Net Profit (Loss)	88,282.88	(84,605.02)
TOTAL FUND BALANCES	<u>1,346,796.79</u>	<u>1,173,908.89</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 1,879,112.20</u>	<u>\$ 1,824,431.67</u>

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

	FOR THE PERIOD ENDING 02/28/11				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
REVENUES							
Taxes	\$ 475,100.48	\$ 2,661,400.00	\$ (2,186,299.52)	-82.15%	2,736,598.00	75,198.00	2.83%
Licenses and Permits	104,512.33	371,200.00	(266,687.67)	-71.84%	392,612.44	21,412.44	5.77%
Fines and Forfeits	138,016.18	645,400.00	(507,383.82)	-78.62%	828,097.08	182,697.08	28.31%
Interest Income	88.44	2,500.00	(2,411.56)	-96.46%	530.64	(1,969.36)	-78.77%
Fees	28,928.75	102,900.00	(73,971.25)	-71.89%	162,888.75	59,988.75	58.30%
Intergovernmental	20,090.15	471,600.00	(451,509.85)	-95.74%	423,090.15	(48,509.85)	-10.29%
Parks and Recreation Concessions	2,982.00	38,100.00	(35,118.00)	-92.17%	16,401.00	(21,699.00)	-56.95%
Miscellaneous	4,639.36	33,700.00	(29,060.64)	-86.23%	4,921.51	(28,778.49)	-85.40%
TOTAL GENERAL FUND REVENUES	774,357.69	4,326,800.00	(3,552,442.31)	-82.10%	4,565,139.57	238,339.57	5.51%
EXPENDITURES							
GENERAL AND ADMINISTRATIVE							
Salaries	134,681.49	720,300.00	585,618.51	81.30%	687,933.43	32,366.57	4.49%
Payroll Taxes and Benefits	51,713.54	271,600.00	219,886.46	80.96%	191,796.46	79,803.54	29.38%
Aldermen's Per Diem	5,000.00	60,000.00	55,000.00	91.67%	60,000.00	-	0.00%
Advertising	2,414.90	7,000.00	4,585.10	65.50%	14,489.40	(7,489.40)	-106.99%
Collection Costs	6,816.87	48,200.00	41,383.13	85.86%	43,621.45	4,578.55	9.50%
Bank Charges	1,087.97	7,200.00	6,112.03	84.89%	6,527.82	672.18	9.34%
Contracted Services	1,674.72	30,300.00	28,625.28	94.47%	10,048.32	20,251.68	66.84%
Coroner Fees	-	3,500.00	3,500.00	100.00%	-	3,500.00	100.00%
Court Costs	1,200.00	14,400.00	13,200.00	91.67%	14,400.00	-	0.00%
Economic Development	-	10,000.00	10,000.00	100.00%	10,000.00	-	0.00%
Insurance	3,417.61	70,000.00	66,582.39	95.12%	72,089.02	(2,089.02)	-2.98%
Legal and Professional	4,370.00	66,100.00	61,730.00	93.39%	29,764.19	36,335.81	54.97%
Membership Fees / Educational Training	1,820.20	16,800.00	14,979.80	89.17%	10,921.20	5,878.80	34.99%
Miscellaneous	60.00	2,000.00	1,940.00	97.00%	360.00	1,640.00	82.00%
Printing, Postage, and Office Supplies	9,391.08	55,600.00	46,208.92	83.11%	56,346.48	(746.48)	-1.34%
Promotional and Community Events	3,025.59	13,700.00	10,674.41	77.92%	6,021.29	7,678.71	56.05%
Rental Equipment	2,228.24	13,800.00	11,571.76	83.85%	13,369.44	430.56	3.12%
Repairs and Maintenance	4,114.58	17,300.00	13,185.42	76.22%	24,687.48	(7,387.48)	-42.70%
Small Tools and Supplies	251.39	9,500.00	9,248.61	97.35%	1,508.34	7,991.66	84.12%
Telephone	3,646.13	23,700.00	20,053.87	84.62%	21,876.78	1,823.22	7.69%
Utilities	5,342.35	24,600.00	19,257.65	78.28%	32,054.10	(7,454.10)	-30.30%
Uniforms	2,011.92	7,900.00	5,888.08	74.53%	12,071.52	(4,171.52)	-52.80%

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

	FOR THE PERIOD ENDING 02/28/11				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
Vehicle Expense	1,822.98	17,600.00	15,777.02	89.64%	10,937.88	6,662.12	37.85%
Total General and Administrative	246,091.56	1,511,100.00	1,265,008.44	83.71%	1,330,824.60	180,275.40	11.93%
ANIMAL CONTROL							
Salaries	18,556.09	96,100.00	77,543.91	80.69%	96,491.67	(391.67)	-0.41%
Payroll Taxes and Benefits	9,294.03	58,900.00	49,605.97	84.22%	36,131.74	22,768.26	38.66%
Animal Care Expense	297.75	4,000.00	3,702.25	92.56%	1,786.50	2,213.50	55.34%
Insurance	387.80	3,300.00	2,912.20	88.25%	3,669.78	(369.78)	-11.21%
Legal and Professional	810.00	3,000.00	2,190.00	73.00%	5,568.84	(2,568.84)	-85.63%
Membership Fees / Educational Training	-	1,300.00	1,300.00	100.00%	-	1,300.00	100.00%
Miscellaneous	1,065.32	3,400.00	2,334.68	68.67%	6,391.92	(2,991.92)	-88.00%
Printing, Postage, and Office Supplies	2,055.10	5,400.00	3,344.90	61.94%	12,330.60	(6,930.60)	-128.34%
Small Tools and Supplies	193.64	1,000.00	806.36	80.64%	1,161.84	(161.84)	-16.18%
Telephone	510.98	5,200.00	4,689.02	90.17%	3,065.88	2,134.12	41.04%
Utilities	1,282.41	6,400.00	5,117.59	79.96%	7,694.46	(1,294.46)	-20.23%
Uniforms	192.60	1,200.00	1,007.40	83.95%	1,155.60	44.40	3.70%
Vehicle Expense	321.66	2,300.00	1,978.34	86.01%	1,929.96	370.04	16.09%
Total Animal Control	34,967.38	191,500.00	156,532.62	81.74%	177,378.79	14,121.21	7.37%
PARKS AND RECREATION							
Salaries	13,677.75	42,600.00	28,922.25	67.89%	71,124.30	(28,524.30)	-66.96%
Payroll Taxes and Benefits	682.77	23,800.00	23,117.23	97.13%	3,567.50	20,232.50	85.01%
Contracted Services	4,288.78	34,900.00	30,611.22	87.71%	25,732.68	9,167.32	26.27%
Concession Supplies	2,306.79	37,600.00	35,293.21	93.86%	12,687.35	24,912.65	66.26%
Insurance	1,271.65	9,100.00	7,828.35	86.03%	10,485.31	(1,385.31)	-15.22%
Legal and Professional	255.00	6,500.00	6,245.00	96.08%	2,238.84	4,261.16	65.56%
Membership Fees / Educational Training	275.00	1,500.00	1,225.00	81.67%	1,650.00	(150.00)	-10.00%
Miscellaneous	390.03	3,200.00	2,809.97	87.81%	2,340.18	859.82	26.87%
Printing, Postage, and Office Supplies	509.97	900.00	390.03	43.34%	3,059.82	(2,159.82)	-239.98%
Recreational Supplies	5,151.88	24,600.00	19,448.12	79.06%	30,911.28	(6,311.28)	-25.66%
Rental Equipment	260.00	4,200.00	3,940.00	93.81%	1,560.00	2,640.00	62.86%
Repairs and Maintenance	537.84	14,300.00	13,762.16	96.24%	3,227.04	11,072.96	77.43%
Small Tools and Supplies	1,132.28	6,700.00	5,567.72	83.10%	6,793.68	(93.68)	-1.40%
Telephone	807.61	5,800.00	4,992.39	86.08%	4,845.66	954.34	16.45%
Utilities	3,063.84	24,600.00	21,536.16	87.55%	18,383.04	6,216.96	25.27%
Uniforms	245.61	300.00	54.39	18.13%	1,473.66	(1,173.66)	-391.22%
Total Parks and Recreation	34,856.80	240,600.00	205,743.20	85.51%	200,080.34	40,519.66	16.84%

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

	FOR THE PERIOD ENDING 02/28/11				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
POLICE DEPARTMENT							
Salaries	196,254.84	1,079,500.00	883,245.16	81.82%	1,024,724.89	54,775.11	5.07%
Payroll Taxes and Benefits	82,010.26	429,500.00	347,489.74	80.91%	334,677.76	94,822.24	22.08%
Contracted Services	490.59	6,200.00	5,709.41	92.09%	2,943.54	3,256.46	52.52%
Court Costs	-	-	-	#DIV/0!	-	-	#DIV/0!
Insurance	12,471.29	103,400.00	90,928.71	87.94%	121,730.61	(18,330.61)	-17.73%
Legal and Professional	2,322.50	13,200.00	10,877.50	82.41%	17,479.19	(4,279.19)	-32.42%
Membership Fees / Educational Training	583.00	5,500.00	4,917.00	89.40%	3,498.00	2,002.00	36.40%
Miscellaneous	538.24	8,700.00	8,161.76	93.81%	3,229.44	5,470.56	62.88%
Printing, Postage, and Office Supplies	620.84	10,800.00	10,179.16	94.25%	3,725.04	7,074.96	65.51%
Promotional and Community Events	13.10	1,200.00	1,186.90	98.91%	78.60	1,121.40	93.45%
Rental Equipment	2,272.50	16,900.00	14,627.50	86.55%	13,635.00	3,265.00	19.32%
Repairs and Maintenance	5,112.07	39,700.00	34,587.93	87.12%	30,672.42	9,027.58	22.74%
Small Tools and Supplies	3,253.01	15,600.00	12,346.99	79.15%	19,518.06	(3,918.06)	-25.12%
Telephone	3,695.83	29,600.00	25,904.17	87.51%	22,174.98	7,425.02	25.08%
Utilities	1,368.00	7,600.00	6,232.00	82.00%	8,208.00	(608.00)	-8.00%
Uniforms	4,943.41	16,700.00	11,756.59	70.40%	29,660.46	(12,960.46)	-77.61%
Vehicle Expense	17,907.17	105,800.00	87,892.83	83.07%	107,443.02	(1,643.02)	-1.55%
Total Police Department	333,856.65	1,889,900.00	1,556,043.35	82.33%	1,743,399.01	146,500.99	7.75%
STREET DEPARTMENT							
Salaries	77,323.64	389,900.00	312,576.36	80.17%	402,082.92	(12,182.92)	-3.12%
Payroll Taxes and Benefits	35,530.62	151,200.00	115,669.38	76.50%	139,798.42	11,401.58	7.54%
Contracted Services	24,652.60	364,000.00	339,347.40	93.23%	147,915.60	216,084.40	59.36%
Equipment Expense	6,591.91	39,400.00	32,808.09	83.27%	39,551.46	(151.46)	-0.38%
Insurance	8,803.22	70,100.00	61,296.78	87.44%	76,732.93	(6,632.93)	-9.46%
Landscaping and Beautification	-	100,000.00	100,000.00	100.00%	100,000.00	-	0.00%
Legal and Professional	5,650.35	10,000.00	4,349.65	43.50%	34,610.94	(24,610.94)	-246.11%
Membership Fees / Educational Training	436.00	1,800.00	1,364.00	75.78%	2,616.00	(816.00)	-45.33%
Miscellaneous	152.36	1,400.00	1,247.64	89.12%	914.16	485.84	34.70%
Printing, Postage, and Office Supplies	290.00	500.00	210.00	42.00%	1,740.00	(1,240.00)	-248.00%
Rental Equipment	157.30	1,800.00	1,642.70	91.26%	943.80	856.20	47.57%
Repairs and Maintenance	8,476.56	23,000.00	14,523.44	63.15%	50,859.36	(27,859.36)	-121.13%
Small Tools and Supplies	2,249.84	15,500.00	13,250.16	85.48%	13,499.04	2,000.96	12.91%
Telephone	1,638.59	12,100.00	10,461.41	86.46%	9,831.54	2,268.46	18.75%
Utilities	12,002.21	84,500.00	72,497.79	85.80%	72,013.26	12,486.74	14.78%

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

	FOR THE PERIOD ENDING 02/28/11			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
Uniforms	1,391.04	7,700.00	6,308.96	81.93%	8,346.24	(646.24)	-8.39%
Total Street Department	185,346.24	1,272,900.00	1,087,553.76	85.44%	1,101,455.67	171,444.33	13.47%
Capital Outlay	-	567,500.00	567,500.00	100.00%	567,500.00	-	0.00%
Debt Service	956.18	-	(956.18)	#DIV/0!	956.18	(956.18)	#DIV/0!
TOTAL GENERAL FUND EXPENDITURES EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	836,074.81	5,673,500.00	4,837,425.19	85.26%	5,121,594.59	551,905.41	9.73%
	(61,717.12)	(1,346,700.00)	1,284,982.88		(556,455.02)	790,244.98	
OTHER FINANCING SOURCES (USES)							
Transfers In	150,000.00	900,000.00	(750,000.00)	-83.33%	900,000.00	-	0.00%
Total Other Financing Sources (Uses)	150,000.00	900,000.00	(750,000.00)	-83.33%	900,000.00	-	0.00%
NET CHANGE IN FUND BALANCE	88,282.88	(446,700.00)	\$ 534,982.88		343,544.98	790,244.98	
FUND BALANCE AT BEGINNING OF YEAR	1,258,513.91	1,258,513.91			1,258,513.91		
FUND BALANCE AT END OF YEAR	\$ 1,346,796.79	\$ 811,813.91			\$ 1,602,058.89		

*Special
Revenue
Fund*

TOWN OF WALKER
SPECIAL REVENUE FUND
BALANCE SHEET
FEBRUARY 28, 2011

	<u>Current Month</u>	<u>Prior Month</u>
ASSETS		
Capital One 1/2 Cent Sales Tax Account	\$ 1,713,718.98	\$ 1,617,276.34
1/2 Cent Sales Tax Receivable	177,642.93	177,642.93
Due from General Fund	-	-
Due from Enterprise Fund	-	-
Restricted Cash	<u>1.00</u>	<u>1.00</u>
TOTAL FUND ASSETS	<u>\$ 1,891,362.91</u>	<u>\$ 1,794,920.27</u>
LIABILITIES		
Due to Enterprise Fund	<u>\$ 346,523.25</u>	<u>\$ 296,523.25</u>
TOTAL LIABILITIES	<u>346,523.25</u>	<u>296,523.25</u>
FUND BALANCE		
Reserved for Debt Service	0.23	0.23
Unreserved	1,416,961.25	1,416,961.25
Net Profit (Loss)	<u>127,878.18</u>	<u>81,435.54</u>
TOTAL FUND BALANCE	<u>1,544,839.66</u>	<u>1,498,397.02</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 1,891,362.91</u>	<u>\$ 1,794,920.27</u>

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

	FOR THE PERIOD ENDING 02/28/11				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
Revenues:							
Taxes	\$ 180,853.78	\$ 1,067,100.00	\$ (886,246.22)	-83.05%	\$1,055,604.21	(\$11,495.79)	-1.08%
Interest	235.25	2,300.00	(2,064.75)	-89.77%	\$1,411.50	(\$888.50)	-38.63%
Total Revenues	181,089.03	1,069,400.00	(888,310.97)	-83.07%	\$1,057,015.71	(\$12,384.29)	-1.16%
Expenditures:							
General Expenses	3,210.85	19,961.44	16,750.59	83.91%	\$19,265.10	\$696.34	3.49%
Debt Service	-	306,250.00	306,250.00	100.00%	\$316,004.60	(\$9,754.60)	-3.19%
Total Expenditures	3,210.85	326,211.44	323,000.59	99.02%	\$335,269.70	(\$9,058.26)	-2.78%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	177,878.18	743,188.56	(565,310.38)		\$721,746.01	(\$21,442.55)	
Other Financing Sources (Uses):							
Transfers Out	(50,000.00)	(300,000.00)	(250,000.00)	83.33%	(\$166,666.68)	(\$133,333.32)	44.44%
Total Other Financing Sources (Uses)	(50,000.00)	(300,000.00)	(250,000.00)	83.33%	(\$166,666.68)	(\$133,333.32)	44.44%
NET CHANGE IN FUND BALANCE	127,878.18	443,188.56	\$ (315,310.38)	-71.15%	\$555,079.33	\$111,890.77	25.25%
FUND BALANCE AT BEGINNING OF YEAR	1,416,961.48	1,416,961.48			\$1,416,961.48		
FUND BALANCE AT END OF YEAR	\$ 1,544,839.66	\$ 1,860,150.04			\$1,972,040.81		

*General
Fixed Assets
and
Long Term
Debt*

TOWN OF WALKER
GENERAL FIXED ASSETS
BALANCE SHEET
FEBRUARY 28, 2011

	<u>Current Month</u>	<u>Prior Month</u>
ASSETS		
Land	\$ 766,196.00	\$ 766,196.00
Land Improvements	137,756.28	137,756.28
Accumulated Depreciation - Land Improvem	(40,126.14)	(40,126.14)
Buildings	716,968.23	716,968.23
Accumulated Depreciation - Buildings	(254,618.60)	(254,618.60)
Vehicles	869,706.82	869,706.82
Accumulated Depreciation - Vehicles	(587,154.81)	(587,154.81)
Heavy Equipment	420,532.05	420,532.05
Accumulated Depreciation - Heavy Equipme	(242,655.54)	(242,655.54)
Small Equipment	117,607.41	117,607.41
Accumulated Depreciation - Small Equipme	(87,521.07)	(87,521.07)
Recreational Equipment	212,852.58	212,852.58
Accumulated Depreciation - Recreational	(127,739.74)	(127,739.74)
Furniture and Fixtures	163,423.44	163,423.44
Accumulated Depreciation - Furniture and	(157,098.04)	(157,098.04)
Streets Infrastructure	1,627,790.97	1,627,790.97
Accumulated Depreciation - Streets Infra	(1,075,597.96)	(1,075,597.96)
Law Enforcement Equipment	114,263.20	114,263.20
Accumulated Depreciation - Law Enf Equip	(87,929.04)	(87,929.04)
Technology	199,763.46	199,763.46
Accumulated Depreciation - Technology	(65,805.02)	(65,805.02)
Construction in Progress	<u>189,861.81</u>	<u>189,861.81</u>
TOTAL FUND ASSETS	<u>\$ 2,810,476.29</u>	<u>\$ 2,810,476.29</u>
FUND BALANCE		
Investment in Capital Assets, Net of Rel	\$ 2,804,176.29	\$ 2,804,176.29
Contributed Capital	6,300.00	6,300.00
Unreserved	<u>-</u>	<u>-</u>
TOTAL FUND BALANCE	<u>\$ 2,810,476.29</u>	<u>\$ 2,810,476.29</u>

TOWN OF WALKER
GENERAL LONG TERM DEBT
BALANCE SHEET
FEBRUARY 28, 2011

	<u>Current Month</u>	<u>Prior Month</u>
ASSETS		
Bond Costs of Issuance	\$ 157,425.00	\$ 157,425.00
TOTAL FUND ASSETS	<u>157,425.00</u>	<u>157,425.00</u>
LIABILITIES		
Accrued Interest Payable	37,811.35	37,811.35
Accrued Vacation Payable - Current Portion	18,802.93	18,802.93
2000 Sales Tax Bond - Current Portion	-	-
2004 Refunding Bond - Current Portion	-	-
2009 Utility Revenue Bonds - Current Portion	200,000.00	200,000.00
2009 Utility Revenue Bond Discounts S/T	(811.00)	(811.00)
2000 Sales Tax Bond - L/T Portion	-	-
2009 Utility Revenue Bonds - L/T	2,510,000.00	2,510,000.00
2009 Utility Revenue Bond Discounts L/T	(11,336.00)	(11,336.00)
Accrued Vacation Payable	<u>56,408.77</u>	<u>56,408.77</u>
TOTAL LIABILITIES	<u>2,810,876.05</u>	<u>2,810,876.05</u>
FUND BALANCE		
Reserved for Debt Service	<u>(2,653,451.05)</u>	<u>(2,653,451.05)</u>
TOTAL FUND BALANCE	<u>(2,653,451.05)</u>	<u>(2,653,451.05)</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 157,425.00</u>	<u>\$ 157,425.00</u>

*Enterprise
Fund*

TOWN OF WALKER
ENTERPRISE FUND
BALANCE SHEET
FEBRUARY 28, 2011

	<u>Current Month</u>	<u>Prior Month</u>
ASSETS		
Capital One Enterprise Account	\$ 3,658,255.69	\$ 3,349,723.84
Cash in Disbursement Clearing Fund	-	16,872.39
Cash in Payroll Clearing Fund	90.86	90.86
Accounts Receivable	1,150,457.77	1,025,473.65
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	346,523.25	296,523.25
Inventories for Use	199,712.73	199,712.73
Inventories for Sale	-	19,277.52
Prepaid Insurance	52,933.95	52,933.95
American Funds - Reserved for Customer Deposits	646,971.09	646,971.09
Capital One - Restricted Cash	58,985.85	58,981.89
Regions - 2009 Utility Revenue Bonds Restricted Cash	235,568.97	189,111.91
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	201,148.73	165,816.23
2009 Utility Revenue Bond Cost of Issuance	<u>245,895.00</u>	<u>245,895.00</u>
TOTAL FUND ASSETS	<u>\$ 17,171,094.82</u>	<u>\$ 16,641,935.24</u>

TOWN OF WALKER
 ENTERPRISE FUND
 BALANCE SHEET
 FEBRUARY 28, 2011

	<u>Current Month</u>	<u>Prior Month</u>
LIABILITIES		
Accounts Payable	\$ 398,319.85	\$ 400,666.00
Customer Deposits Payable	638,673.34	636,144.94
Accrued Interest Payable	59,060.56	59,060.56
Refunds in Transit	(1,444.27)	(1,192.04)
Unclaimed Checks	206.03	206.03
Accrued Salaries and Wages	48,194.30	48,194.30
Payroll Liabilities - Humana PCA Deductibles	54,248.99	56,712.91
2009 Utility Revenue Bonds - Current Portion	70,000.00	70,000.00
2010 Utility Revenue Bonds - Current Portion	15,291.30	15,291.30
2009 Utility Revenue Bond Discount - Current	-	-
Due to General Fund	178,327.22	26,482.80
Due to Special Revenue Fund	-	-
Due to Payroll Clearing	-	-
Due to Disbursements Clearing	-	-
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	-	-
TOTAL FUND LIABILITIES	<u>6,234,971.45</u>	<u>6,085,660.93</u>
FUND BALANCE		
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>795,146.31</u>	<u>415,297.25</u>
TOTAL FUND BALANCE	<u>10,936,123.37</u>	<u>10,556,274.31</u>
TOTAL LIABILITIES AND FUND BALANCE	<u>\$ 17,171,094.82</u>	<u>\$ 16,641,935.24</u>

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

FOR THE PERIOD ENDING 02/28/11

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
OPERATING REVENUES							
CHARGES FOR SERVICES	\$ 1,885,301.43	\$ 6,112,600.00	\$ (4,227,298.57)	-69.16%	\$ 6,464,741.01	\$ 352,141.01	5.76%
DELINQUENT CHARGES	36,751.87	171,700.00	(134,948.13)	-78.60%	220,511.22	48,811.22	28.43%
MISCELLANEOUS CHARGES	97,095.44	1,010,200.00	(913,104.56)	-90.39%	582,572.64	(427,627.36)	-42.33%
TOTAL OPERATING REVENUES	2,019,148.74	7,294,500.00	(5,275,351.26)	-72.32%	7,267,824.87	(26,675.13)	-0.37%
OPERATING EXPENSES							
NATURAL GAS PURCHASES	695,513.10	2,036,300.00	1,340,786.90	65.84%	2,353,616.11	(317,316.11)	-15.58%
SALARIES AND WAGES	159,182.55	827,898.89	668,716.34	80.77%	827,749.26	149.63	0.02%
PAYROLL TAXES AND BENEFITS	69,730.00	354,300.00	284,570.00	80.32%	251,662.02	102,637.98	28.97%
CONTRACT SERVICES	68,017.29	518,800.00	450,782.71	86.89%	408,103.74	110,696.26	21.34%
DEPRECIATION	-	592,900.00	592,900.00	100.00%	591,149.86	1,750.14	0.30%
EQUIPMENT EXPENSE	10,961.06	80,100.00	69,138.94	86.32%	65,766.36	14,333.64	17.89%
EQUIPMENT RENTAL	8,835.88	25,400.00	16,564.12	65.21%	53,015.28	(27,615.28)	-108.72%
LAB FEES	2,144.55	24,100.00	21,955.45	91.10%	12,867.30	11,232.70	46.61%
MAINTENANCE	47,989.58	509,600.00	461,610.42	90.58%	287,937.48	221,662.52	43.50%
SMALL TOOLS AND SUPPLIES	1,640.13	24,700.00	23,059.87	93.36%	9,840.78	14,859.22	60.16%
UTILITIES	26,183.01	194,700.00	168,516.99	86.55%	157,098.06	37,601.94	19.31%
INSURANCE EXPENSE	7,531.32	151,100.00	143,568.68	95.02%	163,706.82	(12,606.82)	-8.34%
MISCELLANEOUS EXPENSE	4,282.31	61,300.00	57,017.69	93.01%	25,693.86	35,606.14	58.09%
OFFICE EXPENSE	7,556.39	55,700.00	48,143.61	86.43%	45,338.34	10,361.66	18.60%
PROFESSIONAL FEES	19,416.60	131,100.00	111,683.40	85.19%	125,005.66	6,094.34	4.65%
TELEPHONE EXPENSE	5,111.94	35,200.00	30,088.06	85.48%	30,671.64	4,528.36	12.86%
BAD DEBT EXPENSE	376.87	34,400.00	34,023.13	98.90%	2,261.22	32,138.78	93.43%
TOTAL OPERATING EXPENSES	1,134,472.58	5,657,598.89	4,523,126.31	79.95%	5,411,483.79	246,115.10	4.35%
OPERATING INCOME (LOSS)	884,676.16	1,636,901.11	(752,224.95)		1,856,341.08	219,439.97	

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

	FOR THE PERIOD ENDING 02/28/11				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	
ADD:								
NONOPERATING REVENUES	10,471.17	120,400.00	(109,928.83)	-91.30%	62,827.02	(57,572.98)	47.82%	
TRANSFERS IN	50,000.00	300,000.00	(250,000.00)	-83.33%	50,000.00	(250,000.00)	83.33%	
	1.02	196,760.70	196,759.68	100.00%	225,718.12	(28,957.42)	-14.72%	
LESS:								
NONOPERATING EXPENSES	150,000.00	900,000.00	750,000.00	83.33%	900,000.00	-	0.00%	
TRANSFERS OUT								
FUND NET INCOME (LOSS)	\$ 795,146.31	\$ 960,540.41	\$ (165,394.10)		\$ 843,449.98	\$ (117,090.43)		

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

OPERATING REVENUES

	CURRENT FISCAL Y-T-D	ANNUAL BUDGET	BUDGET REMAINING	% Variance
CHARGES FOR SERVICES	\$ 1,619,990.90	\$ 4,407,000.00	\$ (2,787,009.10)	-63.24%
DELINQUENT CHARGES	31,036.84	128,700.00	(97,663.16)	-75.88%
MISCELLANEOUS CHARGES	28,913.32	215,400.00	(186,486.68)	-86.58%
TOTAL OPERATING REVENUES	1,679,941.06	4,751,100.00	(3,071,158.94)	-64.64%

OPERATING EXPENSES

NATURAL GAS PURCHASES	695,513.10	2,036,300.00	1,340,786.90	65.84%
SALARIES AND WAGES	86,120.73	469,800.00	383,679.27	81.67%
PAYROLL TAXES AND BENEFITS	40,004.69	211,700.00	171,695.31	81.10%
CONTRACT SERVICES	\$5,347.18	\$105,000.00	\$99,652.82	94.91%
DEPRECIATION	-	155,800.00	155,800.00	100.00%
EQUIPMENT EXPENSES	7,274.44	55,800.00	48,525.56	86.96%
EQUIPMENT RENTAL	1,695.87	10,000.00	8,304.13	83.04%
MAINTENANCE	11,007.43	103,200.00	92,192.57	89.33%
SMALL TOOLS AND SUPPLIES	235.87	9,400.00	9,164.13	97.49%
UTILITIES	878.23	7,100.00	6,221.77	87.63%
INSURANCE	2,220.66	105,300.00	103,079.34	97.89%
MISCELLANEOUS	2,397.29	26,300.00	23,902.71	90.88%
OFFICE EXPENSE	6,627.48	41,900.00	35,272.52	84.18%
PROFESSIONAL FEES	1,775.00	25,400.00	23,625.00	93.01%
TELEPHONE EXPENSE	1,543.94	12,500.00	10,956.06	87.65%
BAD DEBT EXPENSE	151.50	28,000.00	27,848.50	99.46%
TOTAL OPERATING EXPENSES	862,793.41	3,403,500.00	2,540,706.59	74.65%

OPERATING INCOME (LOSS)

OPERATING INCOME (LOSS)	817,147.65	1,347,600.00	(530,452.35)	
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ADD:

NONOPERATING REVENUES	9,185.04	89,400.00	(80,214.96)	-89.73%
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LESS:

NONOPERATING EXPENSES	1.02	196,760.70	196,759.68	100.00%
TRANSFERS OUT	150,000.00	900,000.00	750,000.00	83.33%
GAS DEPARTMENT NET INCOME (LOSS)	\$ 676,331.67	\$ 340,239.30	\$ 336,092.37	

PROJECTED THROUGH 12/31/11

	Projected Actual 12/31/2011	Projected Annual Budget Remaining	% Variance
CHARGES FOR SERVICES	\$4,872,877.83	\$465,877.83	10.57%
DELINQUENT CHARGES	\$186,221.04	\$57,521.04	44.69%
MISCELLANEOUS CHARGES	\$173,479.92	(\$41,920.08)	-19.46%
TOTAL OPERATING REVENUES	\$5,232,578.79	\$481,478.79	10.13%
NATURAL GAS PURCHASES	\$2,353,616.11	(\$317,316.11)	-15.58%
SALARIES AND WAGES	\$447,827.79	\$21,972.21	4.68%
PAYROLL TAXES AND BENEFITS	\$137,536.18	\$74,163.82	35.03%
CONTRACT SERVICES	\$32,083.08	\$72,916.92	#DIV/0!
DEPRECIATION	\$149,205.34	\$6,594.66	4.23%
EQUIPMENT EXPENSES	\$43,646.64	\$12,153.36	21.78%
EQUIPMENT RENTAL	\$10,175.22	(\$175.22)	-1.75%
MAINTENANCE	\$66,044.58	\$37,155.42	36.00%
SMALL TOOLS AND SUPPLIES	\$1,415.22	\$7,984.78	84.94%
UTILITIES	\$5,269.38	\$1,830.62	25.78%
INSURANCE	\$110,437.30	(\$5,137.30)	-4.88%
MISCELLANEOUS	\$14,383.74	\$11,916.26	45.31%
OFFICE EXPENSE	\$39,764.88	\$2,135.12	5.10%
PROFESSIONAL FEES	\$14,194.19	\$11,205.81	44.12%
TELEPHONE EXPENSE	\$9,263.64	\$3,236.36	25.89%
BAD DEBT EXPENSE	\$909.00	\$27,091.00	96.75%
TOTAL OPERATING EXPENSES	\$3,435,772.29	(\$32,272.29)	-0.95%
OPERATING INCOME (LOSS)	\$1,796,806.50	\$449,206.50	
ADD:			
NONOPERATING REVENUES	\$55,110.24	(\$34,289.76)	-38.36%
LESS:			
NONOPERATING EXPENSES	\$225,718.12	(\$28,957.42)	-14.72%
TRANSFERS OUT	\$900,000.00	\$0.00	0.00%
GAS DEPARTMENT NET INCOME (LOSS)	\$726,198.62	\$385,959.32	

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

	CURRENT FISCAL Y-T-D	ANNUAL BUDGET	BUDGET REMAINING	% Variance
OPERATING REVENUES				
CHARGES FOR SERVICES	\$ 85,514.48	\$ 534,300.00	\$ (448,785.52)	-84.00%
DELINQUENT CHARGES	839.16	14,900.00	(14,060.84)	-94.37%
MISCELLANEOUS CHARGES	57,842.99	701,300.00	(643,457.01)	-91.75%
TOTAL OPERATING REVENUES	<u>144,196.63</u>	<u>1,250,500.00</u>	<u>(1,106,303.37)</u>	<u>-88.47%</u>
OPERATING EXPENSES				
SALARIES AND WAGES	39,277.91	191,300.00	152,022.09	79.47%
PAYROLL TAXES AND BENEFITS	12,862.73	77,900.00	65,037.27	83.49%
CONTRACT SERVICES	1,577.58	10,800.00	9,222.42	85.39%
DEPRECIATION	-	360,100.00	360,100.00	100.00%
EQUIPMENT EXPENSES	2,400.89	14,100.00	11,699.11	82.97%
EQUIPMENT RENTAL	5,993.25	8,500.00	2,506.75	29.49%
LAB FEES	2,144.55	21,200.00	19,055.45	89.88%
MAINTENANCE	33,039.93	210,900.00	177,860.07	84.33%
SMALL TOOLS AND SUPPLIES	873.73	9,500.00	8,626.27	90.80%
UTILITIES	20,155.53	136,600.00	116,444.47	85.24%
INSURANCE	2,324.16	20,000.00	17,675.84	88.38%
MISCELLANEOUS	452.40	3,900.00	3,447.60	88.40%
OFFICE EXPENSE	428.55	4,000.00	3,571.45	89.29%
PROFESSIONAL FEES	15,611.60	15,900.00	288.40	1.81%
TELEPHONE EXPENSE	2,215.06	13,800.00	11,584.94	83.95%
BAD DEBT EXPENSE	8.62	800.00	791.38	98.92%
TOTAL OPERATING EXPENSES	<u>139,366.49</u>	<u>1,099,300.00</u>	<u>959,933.51</u>	<u>87.32%</u>
OPERATING INCOME (LOSS)	4,830.14	151,200.00	(146,369.86)	
ADD:				
NONOPERATING REVENUES	970.86	400.00	570.86	142.72%
TRANSFERS IN	50,000.00	300,000.00	(250,000.00)	-83.33%
LESS:				
NONOPERATING EXPENSES	-	-	-	#DIV/0!
SEWER DEPARTMENT NET INCOME (LOSS)	<u>\$ 55,801.00</u>	<u>\$ 451,600.00</u>	<u>\$ (395,799.00)</u>	

	Projected Actual 12/31/2011	Projected Annual Budget Remaining	% Variance
OPERATING REVENUES			
CHARGES FOR SERVICES	513,086.88	(21,213.12)	-3.97%
DELINQUENT CHARGES	5,034.96	(9,865.04)	-66.21%
MISCELLANEOUS CHARGES	347,057.94	(354,242.06)	-50.51%
TOTAL OPERATING REVENUES	<u>865,179.78</u>	<u>(385,320.22)</u>	<u>-30.81%</u>
OPERATING EXPENSES			
SALARIES AND WAGES	204,245.13	(12,945.13)	-6.77%
PAYROLL TAXES AND BENEFITS	44,408.09	33,491.91	42.99%
CONTRACT SERVICES	9,465.48	1,334.52	12.36%
DEPRECIATION	364,072.53	(3,972.53)	-1.10%
EQUIPMENT EXPENSES	14,405.34	(305.34)	-2.17%
EQUIPMENT RENTAL	35,959.50	(27,459.50)	-323.05%
LAB FEES	12,867.30	8,332.70	39.31%
MAINTENANCE	198,239.58	12,660.42	6.00%
SMALL TOOLS AND SUPPLIES	5,242.38	4,257.62	44.82%
UTILITIES	120,933.18	15,666.82	11.47%
INSURANCE	23,370.93	(3,370.93)	-16.85%
MISCELLANEOUS	2,714.40	1,185.60	30.40%
OFFICE EXPENSE	2,571.30	1,428.70	35.72%
PROFESSIONAL FEES	94,378.44	(78,478.44)	-493.58%
TELEPHONE EXPENSE	13,290.36	509.64	3.69%
BAD DEBT EXPENSE	51.72	748.28	93.54%
TOTAL OPERATING EXPENSES	<u>1,146,215.66</u>	<u>(46,915.66)</u>	<u>-4.27%</u>
OPERATING INCOME (LOSS)	(281,035.88)	(432,235.88)	
ADD:			
NONOPERATING REVENUES	5,825.16	5,425.16	1356.29%
TRANSFERS IN	50,000.00	(250,000.00)	83.33%
LESS:			
NONOPERATING EXPENSES	-	-	#DIV/0!
SEWER DEPARTMENT NET INCOME (LOSS)	<u>\$ (225,210.72)</u>	<u>\$ (676,810.72)</u>	

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

	FOR THE PERIOD ENDING 02/28/11				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
OPERATING REVENUES							
CHARGES FOR SERVICES	\$ 125,744.55	\$ 840,900.00	\$ (715,155.45)	-85.05%	754,467.30	(86,432.70)	-10.28%
DELINQUENT CHARGES	3,607.64	20,700.00	(17,092.36)	-82.57%	21,645.84	945.84	4.57%
MISCELLANEOUS CHARGES	10,317.08	93,300.00	(82,982.92)	-88.94%	61,902.48	(31,397.52)	-33.65%
TOTAL OPERATING REVENUES	<u>139,669.27</u>	<u>954,900.00</u>	<u>(815,230.73)</u>	<u>-85.37%</u>	<u>838,015.62</u>	<u>(116,884.38)</u>	<u>-12.24%</u>
OPERATING EXPENSES							
SALARIES AND WAGES	32,584.31	163,000.00	130,415.69	80.01%	169,438.42	(6,438.42)	-3.95%
PAYROLL TAXES AND BENEFITS	16,796.48	64,400.00	47,603.52	73.92%	69,374.03	(4,974.03)	-7.72%
CONTRACT SERVICES	2,915.26	52,800.00	49,884.74	94.48%	17,491.56	35,308.44	66.87%
DEPRECIATION	-	77,000.00	77,000.00	100.00%	77,871.99	(871.99)	-1.13%
EQUIPMENT EXPENSES	1,285.73	10,200.00	8,914.27	87.39%	7,714.38	2,485.62	24.37%
EQUIPMENT RENTAL	1,066.94	6,400.00	5,333.06	83.33%	6,401.64	(1.64)	-0.03%
LAB FEES	-	2,900.00	2,900.00	100.00%	-	2,900.00	100.00%
MAINTENANCE	3,926.60	193,600.00	189,673.40	97.97%	23,559.60	170,040.40	87.83%
SMALL TOOLS AND SUPPLIES	530.53	5,800.00	5,269.47	90.85%	3,183.18	2,616.82	45.12%
UTILITIES	5,149.25	51,000.00	45,850.75	89.90%	30,895.50	20,104.50	39.42%
INSURANCE	2,986.50	25,800.00	22,813.50	88.42%	29,898.59	(4,098.59)	-15.89%
MISCELLANEOUS	1,432.62	31,100.00	29,667.38	95.39%	8,595.72	22,504.28	72.36%
OFFICE EXPENSE	500.36	9,400.00	8,899.64	94.68%	3,002.16	6,397.84	68.06%
PROFESSIONAL FEES	1,810.00	87,700.00	85,890.00	97.94%	14,404.19	73,295.81	83.58%
TELEPHONE EXPENSE	1,352.94	8,900.00	7,547.06	84.80%	8,117.64	782.36	8.79%
BAD DEBT EXPENSE	216.75	5,100.00	4,883.25	95.75%	1,300.50	3,799.50	74.50%
TOTAL OPERATING EXPENSES	<u>72,554.27</u>	<u>795,100.00</u>	<u>722,545.73</u>	<u>90.87%</u>	<u>471,249.10</u>	<u>323,850.90</u>	<u>40.73%</u>
OPERATING INCOME (LOSS)	67,115.00	159,800.00	(92,685.00)		366,766.52	206,966.52	
ADD:							
NONOPERATING REVENUES	315.27	30,600.00	(30,284.73)	-98.97%	1,891.62	(28,708.38)	-93.82%
LESS:							
NONOPERATING EXPENSES	-	-	-	#DIV/0!	-	-	#DIV/0!
WATER DEPARTMENT NET INCOME (LOSS)	<u>\$ 67,430.27</u>	<u>\$ 190,400.00</u>	<u>\$ (122,969.73)</u>		<u>368,658.14</u>	<u>178,258.14</u>	

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

FOR THE PERIOD ENDING 02/28/11

PROJECTED THROUGH 12/31/11

OPERATING REVENUES

	CURRENT FISCAL Y-T-D	ANNUAL BUDGET	BUDGET REMAINING	% Variance	Projected Actual 12/31/2011	Projected Annual Budget Remaining	% Variance
CHARGES FOR SERVICES	\$ 54,051.50	\$ 330,400.00	\$ (276,348.50)	-83.64%	\$ 324,309.00	\$ (6,091.00)	-1.84%
DELINQUENT CHARGES	1,268.23	7,400.00	(6,131.77)	-82.86%	7,609.38	209.38	2.83%
MISCELLANEOUS CHARGES	22.05	200.00	(177.95)	-88.98%	132.30	(67.70)	-33.85%
TOTAL OPERATING REVENUES	<u>55,341.78</u>	<u>338,000.00</u>	<u>(282,658.22)</u>	<u>-83.63%</u>	<u>\$ 332,050.68</u>	<u>\$ (5,949.32)</u>	<u>-1.76%</u>

OPERATING EXPENSES

SALARIES AND WAGES	1,199.60	3,798.89	2,599.29	68.42%	\$ 6,237.92	\$ (2,439.03)	-64.20%
PAYROLL TAXES AND BENEFITS	66.10	300.00	233.90	77.97%	343.72	(43.72)	-14.57%
CONTRACT SERVICES	58,177.27	350,200.00	292,022.73	83.39%	349,063.62	1,136.38	0.32%
EQUIPMENT RENTAL	79.82	500.00	420.18	84.04%	478.92	21.08	4.22%
MAINTENANCE	15.62	1,900.00	1,884.38	99.18%	93.72	1,806.28	95.07%
OFFICE EXPENSE	-	400.00	400.00	100.00%	-	400.00	100.00%
PROFESSIONAL FEES	220.00	2,100.00	1,880.00	89.52%	2,028.84	71.16	3.39%
BAD DEBT EXPENSE	-	500.00	500.00	100.00%	-	500.00	100.00%
TOTAL OPERATING EXPENSES	<u>59,758.41</u>	<u>359,698.89</u>	<u>299,940.48</u>	<u>83.39%</u>	<u>\$ 358,246.74</u>	<u>\$ 1,452.15</u>	<u>0.40%</u>
OPERATING INCOME (LOSS)	<u>(4,416.63)</u>	<u>(21,698.89)</u>	<u>17,282.26</u>		<u>\$ (26,196.06)</u>	<u>\$ (4,497.17)</u>	

ADD:

GARBAGE DEPARTMENT NET INCOME (LOSS)	<u>\$ (4,416.63)</u>	<u>\$ (21,698.89)</u>	<u>\$ 17,282.26</u>
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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
F E B R U A R Y 2 0 1 1

Dept #	Acct #	Account Description	Date	Transaction description	Amount
1	5065	Group Health Insurance Co	2/8/2011	February group premium	\$12,944.40
				** ACCOUNT TOTAL **	<u>\$12,944.40</u>
1	5069	Group Insurance Adm Fees	2/23/2011	FlexSystem Admn. Fee	\$44.72
			2/23/2011	Cobra administration fees	\$103.60
				** ACCOUNT TOTAL **	<u>\$148.32</u>
1	5100	Travel	2/22/2011	registration	\$175.00
			2/22/2011	meal allowance	\$18.00
				** ACCOUNT TOTAL **	<u>\$193.00</u>
1	5200	Advertising	3/8/2011	stanford who's who	\$9.95
			3/8/2011	stanford who's who	\$798.00
			3/8/2011	Feb ads	\$644.00
				** ACCOUNT TOTAL **	<u>\$1,451.95</u>
1	5205	Annual Fees, Dues and Sub	2/8/2011	Legislative Directory	\$11.50
			2/15/2011	2011 Subscription	\$45.00
			2/15/2011	on-line service	\$117.70
			2/17/2011	2011 membership fee	\$70.00
				** ACCOUNT TOTAL **	<u>\$244.20</u>
1	5215	Fuel Expense	2/22/2011	fuel	\$863.21
				** ACCOUNT TOTAL **	<u>\$863.21</u>
1	5222	Insurance-Workman's Compe	2/17/2011	worker's comp	\$2,052.39
			3/8/2011	Feb workers comp	\$1,365.22
				** ACCOUNT TOTAL **	<u>\$3,417.61</u>
1	5236	Maintenance-Buildings and	3/1/2011	pest control	\$20.00
				** ACCOUNT TOTAL **	<u>\$20.00</u>
1	5237	Maintenance-Vehicles	2/8/2011	oil filter FA791	\$2.48
			2/8/2011	oil filter FA11	\$6.12
			3/1/2011	wiper blades FA796	\$11.98
			3/8/2011	oil change FA682	\$36.45
				** ACCOUNT TOTAL **	<u>\$57.03</u>
1	5250	Magistrate Expense	3/8/2011	court/Feb	\$1,200.00
				** ACCOUNT TOTAL **	<u>\$1,200.00</u>
1	5255	Postage, Mail, Delivery	2/15/2011	freight	\$32.70
				** ACCOUNT TOTAL **	<u>\$32.70</u>
1	5260	Printing	2/15/2011	print W-2 forms	\$317.50
			2/16/2011	business cards	\$45.00
			2/22/2011	full color booklets	\$520.00

Account Distribution Listing
F E B R U A R Y 2 0 1 1

Dept #	Acct #	Account Description	Date	Transaction description	Amount
				** ACCOUNT TOTAL **	<u>\$882.50</u>
1	5266	Rentals-Equipment	2/15/2011	Feb/copier lease/purchase	\$684.57
				** ACCOUNT TOTAL **	<u>\$684.57</u>
1	5267	Rentals-Uniform & Clothin	2/8/2011	uniform rental	\$67.18
			2/15/2011	uniform rental	\$67.18
			2/22/2011	uniform rental	\$67.18
			3/1/2011	uniform rental	\$60.16
			3/1/2011	uniform rental	\$60.16
				** ACCOUNT TOTAL **	<u>\$321.86</u>
1	5285	Telephone Services	3/1/2011	phone/internet	\$1,361.60
			3/1/2011	phone/internet	\$236.32
				** ACCOUNT TOTAL **	<u>\$1,597.92</u>
1	5287	Wireless Communication Se	2/17/2011	cell phone service	\$525.30
				** ACCOUNT TOTAL **	<u>\$525.30</u>
1	5290	Utilities	2/28/2011	utilities	\$18.38
			2/28/2011	utilities	\$856.13
			2/28/2011	utilities	\$17.97
			2/28/2011	utilities	\$18.38
			2/28/2011	utilities	\$204.45
			2/28/2011	utilities	\$214.71
			3/7/2011	utilities	\$18.38
			2/28/2011	utilities	\$36.22
				** ACCOUNT TOTAL **	<u>\$1,384.62</u>
1	5295	Waste Disposal	2/22/2011	waste disposal	\$243.27
				** ACCOUNT TOTAL **	<u>\$243.27</u>
1	5315	Computer Supplies	2/15/2011	incartridge,toner	\$219.46
			2/17/2011	inkcartridges	\$299.80
			2/17/2011	inkcartridges	\$143.97
			3/8/2011	smart sticks	\$56.00
			3/8/2011	return smart sticks	(\$44.00)
			3/8/2011	memory cards	\$59.28
			3/8/2011	8g usb	\$19.88
				** ACCOUNT TOTAL **	<u>\$754.39</u>
1	5325	Household Cleaning Suppli	3/8/2011	pinisol,clorox,lysol,pledge	\$96.96
			3/8/2011	lysol wipes and spray	\$77.49
			3/8/2011	pledge	\$21.76
				** ACCOUNT TOTAL **	<u>\$196.21</u>
1	5335	Office Supplies	2/17/2011	law enforcement books	\$79.90
			2/17/2011	bindcombs and covers	\$50.47
			2/15/2011	paper	\$255.92
			2/15/2011	paper	\$92.97
			3/1/2011	file pockets	\$141.98
			3/1/2011	pocket files, dividers	\$196.92

Account Distribution Listing
FEBRUARY 2011

Dept #	Acct #	Account Description	Date	Transaction description	Amount
			3/8/2011	tax refund on headset	(\$14.22)
			3/8/2011	file folders	\$13.72
			3/8/2011	envelopes	\$29.99
			3/8/2011	paper	\$35.98
			3/8/2011	phone message book	\$5.44
			3/8/2011	return SJWL cases	(\$12.87)
			3/8/2011	SJWL cases,message pads	\$29.19
			3/8/2011	B.R. metrokey spiral mapbook	\$42.45
			3/8/2011	fax machine	\$399.99
			** ACCOUNT TOTAL **		<u>\$1,347.83</u>
1	5399	Other Operating Supplies	2/8/2011	heater	\$46.99
			2/8/2011	ruin suit	\$22.99
			2/8/2011	bar, flat hot roll	\$4.79
			2/15/2011	pine	\$12.06
			2/15/2011	screws,stud pine,plywood	\$129.20
			2/15/2011	gloves	\$16.20
			2/16/2011	gloves,slicker coats	\$397.72
			2/17/2011	gloves	\$35.98
			2/17/2011	nozzle,padlock,screws	\$56.63
			2/22/2011	motor tune	\$77.88
			2/22/2011	belts,oil/air filters,connecto	\$63.90
			2/22/2011	padlocks keyed alike	\$172.80
			3/1/2011	bulbs	\$46.76
			3/1/2011	adapter	\$4.79
			3/1/2011	rain boots	\$59.97
			3/8/2011	9-volt batteries,lysol,sanitiz	\$61.48
			3/8/2011	trash bag,paper towel,ragnbox	\$185.74
			3/8/2011	swiffer pads,spray,freshmatic	\$36.64
			3/8/2011	cups,ragsnbox,paper bags	\$97.32
			3/8/2011	cell phone case	\$16.96
			3/8/2011	hiback chairs	\$159.98
			3/8/2011	ext cord, gas lighters	\$27.27
			3/8/2011	bounty	\$18.48
			3/8/2011	vacumn cleaner	\$162.41
			3/8/2011	boots,glass cleaner,protectant	\$136.07
			3/8/2011	key release holder,EQ plus	\$7.25
			3/8/2011	teflon tape	\$11.76
			3/8/2011	radio,pot pan brush	\$94.64
			3/8/2011	phone case	\$9.96
			3/8/2011	boots	\$20.00
			** ACCOUNT TOTAL **		<u>\$2,194.62</u>
1	5410	Legal Fees	3/8/2011	court/Feb	\$1,000.00
			3/8/2011	court/Feb	\$1,000.00
			** ACCOUNT TOTAL **		<u>\$2,000.00</u>
1	5420	Contract Labor	2/15/2011	museum worker	\$70.00
			2/15/2011	museum worker	\$70.00
			3/1/2011	museum worker	\$70.00
			3/8/2011	museum worker	\$140.00
			** ACCOUNT TOTAL **		<u>\$350.00</u>
1	5425	Contract Services	2/1/2011	Feb janitorial	\$500.00
			2/8/2011	Feb Support/Maintenance	\$600.00
			** ACCOUNT TOTAL **		<u>\$1,100.00</u>

Account Distribution Listing
F E B R U A R Y 2 0 1 1

Dept #	Acct #	Account Description	Date	Transaction description	Amount
1	5430	Laundry Services	2/15/2011	Jan laundry	\$171.50
				** ACCOUNT TOTAL **	<u>\$171.50</u>
1	5499	Other Professional Servic	3/8/2011	Feb transactions	\$10.00
				** ACCOUNT TOTAL **	<u>\$10.00</u>
1	5500	Miscellaneous Charges	3/8/2011	supplies/operator rodeo	\$413.51
			3/8/2011	supplies/pd by Leblanc/rodeo	(\$113.51)
				** ACCOUNT TOTAL **	<u>\$300.00</u>
1	5560	Business Meetings	2/23/2011	governor's prayer breakfast	\$100.00
				** ACCOUNT TOTAL **	<u>\$100.00</u>
1	5580	Promotional / Community E	2/17/2011	mardi gras throws	\$203.60
			2/17/2011	throws/ 2011 Christmas parade	\$392.70
				** ACCOUNT TOTAL **	<u>\$596.30</u>
1	5830	Capital Lease Principal	2/8/2011	Feb equipment lease	\$406.22
				** ACCOUNT TOTAL **	<u>\$406.22</u>
1	5835	Capital Lease Interest	2/8/2011	Feb equipment lease	\$71.87
				** ACCOUNT TOTAL **	<u>\$71.87</u>
2	5065	Group Health Insurance Co	2/8/2011	February group premium	\$3,236.10
				** ACCOUNT TOTAL **	<u>\$3,236.10</u>
2	5069	Group Insurance Adm Fees	2/23/2011	FlexSystem Admn. Fee	\$5.59
				** ACCOUNT TOTAL **	<u>\$5.59</u>
2	5215	Fuel Expense	2/22/2011	fuel	\$143.87
				** ACCOUNT TOTAL **	<u>\$143.87</u>
2	5222	Insurance-Workman's Compe	2/17/2011	worker's comp	\$236.97
			3/8/2011	Feb workers comp	\$150.83
				** ACCOUNT TOTAL **	<u>\$387.80</u>
2	5236	Maintenance-Buildings and	3/1/2011	pest control	\$20.00
				** ACCOUNT TOTAL **	<u>\$20.00</u>
2	5255	Postage, Mail, Delivery	3/1/2011	HAZ. MAT TRANSPORTATION CHARGE PER	\$6.00
			3/1/2011	DELIVERY CHARGE PER DELIVERY	\$10.50
				** ACCOUNT TOTAL **	<u>\$16.50</u>
2	5260	Printing	2/16/2011	business cards	\$45.00
				** ACCOUNT TOTAL **	<u>\$45.00</u>

Account Distribution Listing
F E B R U A R Y 2 0 1 1

Dept #	Acct #	Account Description	Date	Transaction description	Amount
2	5267	Rentals-Uniform & Clothin	2/8/2011	uniform rental	\$21.40
			2/15/2011	uniform rental	\$21.40
			2/22/2011	uniform rental	\$21.40
			3/1/2011	uniform rental	\$21.40
			3/1/2011	uniform rental	\$21.40
				** ACCOUNT TOTAL **	<u>\$107.00</u>
2	5268	Rentals-Other	3/8/2011	Feb cylinder rental	\$71.82
				** ACCOUNT TOTAL **	<u>\$71.82</u>
2	5285	Telephone Services	3/1/2011	phone/internet	\$236.31
				** ACCOUNT TOTAL **	<u>\$236.31</u>
2	5287	Wireless Communication Se	2/17/2011	cell phone service	\$38.35
				** ACCOUNT TOTAL **	<u>\$38.35</u>
2	5290	Utilities	2/28/2011	utilities	\$500.09
				** ACCOUNT TOTAL **	<u>\$500.09</u>
2	5295	Waste Disposal	2/22/2011	waste disposal	\$26.41
				** ACCOUNT TOTAL **	<u>\$26.41</u>
2	5299	Other Operating Services-	2/15/2011	phone answering service	\$32.24
				** ACCOUNT TOTAL **	<u>\$32.24</u>
2	5325	Household Cleaning Suppli	3/8/2011	bleach,broom,dawn	\$92.78
			3/8/2011	odoban	\$71.84
			3/8/2011	mop, mop refill	\$15.06
			3/8/2011	rayon mop and refill	\$13.96
				** ACCOUNT TOTAL **	<u>\$193.64</u>
2	5335	Office Supplies	3/8/2011	file folders	\$24.60
				** ACCOUNT TOTAL **	<u>\$24.60</u>
2	5399	Other Operating Supplies	2/17/2011	area rugs	\$59.88
			2/8/2011	heater	\$46.99
			2/15/2011	kerosene	\$219.81
			2/16/2011	keys	\$19.00
			2/17/2011	heater/returned	(\$239.99)
			2/17/2011	heater	\$211.19
			3/1/2011	keys for file	\$5.95
			3/1/2011	PER 200# CGA350 CARBON MONOXIDE CYL	\$597.86
			3/8/2011	hiback chair	\$79.99
			3/8/2011	cooler	\$80.00
				** ACCOUNT TOTAL **	<u>\$1,080.68</u>
2	5420	Contract Labor	2/8/2011	Kennel upkeep	\$85.00
				** ACCOUNT TOTAL **	<u>\$85.00</u>

Account Distribution Listing
FEBRUARY 2011

Dept #	Acct #	Account Description	Date	Transaction description	Amount
2	5425	Contract Services	2/8/2011	Feb Support/Maintenance	\$60.00
				** ACCOUNT TOTAL **	<u>\$60.00</u>
2	5580	Promotional / Community E	2/17/2011	baloons/adoption day	\$24.25
				** ACCOUNT TOTAL **	<u>\$24.25</u>
3	5069	Group Insurance Adm Fees	2/23/2011	FlexSystem Admn. Fee	\$5.59
				** ACCOUNT TOTAL **	<u>\$5.59</u>
3	5215	Fuel Expense	2/22/2011	fuel	\$71.93
				** ACCOUNT TOTAL **	<u>\$71.93</u>
3	5222	Insurance-Workman's Compe	2/17/2011	worker's comp	\$412.58
			3/8/2011	Feb workers comp	\$419.59
				** ACCOUNT TOTAL **	<u>\$832.17</u>
3	5237	Maintenance-Vehicles	2/15/2011	oil change FA760	\$32.95
				** ACCOUNT TOTAL **	<u>\$32.95</u>
3	5255	Postage, Mail, Delivery	3/8/2011	FREIGHT	\$232.99
				** ACCOUNT TOTAL **	<u>\$232.99</u>
3	5267	Rentals-Uniform & Clothin	2/8/2011	uniform rental	\$7.29
			2/15/2011	uniform rental	\$7.29
			2/22/2011	uniform rental	\$7.29
			3/1/2011	uniform rental	\$7.29
			3/1/2011	uniform rental	\$7.29
				** ACCOUNT TOTAL **	<u>\$36.45</u>
3	5285	Telephone Services	3/1/2011	phone/internet	\$272.65
				** ACCOUNT TOTAL **	<u>\$272.65</u>
3	5287	Wireless Communication Se	2/17/2011	cell phone service	\$262.31
				** ACCOUNT TOTAL **	<u>\$262.31</u>
3	5290	Utilities	2/28/2011	utilities	\$26.72
			2/28/2011	utilities	\$225.83
			2/28/2011	utilities	\$17.97
			2/28/2011	utilities	\$53.25
			2/28/2011	utilities	\$18.38
			2/28/2011	utilities	\$125.17
			2/28/2011	utilities	\$35.26
			2/28/2011	utilities	\$341.01
			2/28/2011	utilities	\$17.97
				** ACCOUNT TOTAL **	<u>\$861.56</u>
3	5295	Waste Disposal	2/1/2011	waste disposal	\$31.16
			2/8/2011	waste disposal	\$206.80

Account Distribution Listing
FEBRUARY 2011

Dept #	Acct #	Account Description	Date	Transaction description	Amount
			2/22/2011	waste disposal	\$263.40
				** ACCOUNT TOTAL **	<u>\$501.36</u>
3	5310	Clothing and Uniform Supp	3/1/2011	Parks Rec logo shirts	\$180.00
				** ACCOUNT TOTAL **	<u>\$180.00</u>
3	5315	Computer Supplies	3/8/2011	ink cartridges	\$76.98
				** ACCOUNT TOTAL **	<u>\$76.98</u>
3	5320	Concession Supplies	2/28/2011	DRINKS PER ATTACHED INVOICE # 51513	\$1,393.50
			2/28/2011	concession supplies	\$167.57
			3/8/2011	concession supplies	\$745.72
				** ACCOUNT TOTAL **	<u>\$2,306.79</u>
3	5325	Household Cleaning Suppli	2/23/2011	auto flush,drip clean service	\$41.40
			2/23/2011	auto flush,drip clean,mat	\$65.40
			2/23/2011	auto flush,drip clean	\$44.71
			2/23/2011	auto flush,urinal mat	\$70.63
				** ACCOUNT TOTAL **	<u>\$222.14</u>
3	5340	Recreational Supplies	2/16/2011	trophies	\$83.50
			3/8/2011	PER YOUR QUOTE # 20341120 DATED 02-	\$3,400.66
				** ACCOUNT TOTAL **	<u>\$3,484.16</u>
3	5399	Other Operating Supplies	2/8/2011	mailbox with lock	\$32.63
			2/8/2011	desk	\$60.00
			3/1/2011	refrigerator	\$399.00
			3/8/2011	cell phone/Traci	\$355.88
			3/8/2011	printer	\$129.99
			3/8/2011	copy paper	\$47.98
			3/8/2011	elbow,valve ball solvent pvc	\$11.20
			3/8/2011	male adapter,elbow,coupling	\$3.33
			3/8/2011	couple hose,tubing	\$39.27
				** ACCOUNT TOTAL **	<u>\$1,079.28</u>
3	5420	Contract Labor	2/28/2011	concessions	\$330.00
			2/28/2011	concessions	\$282.64
			2/28/2011	concessions	\$282.64
			2/28/2011	concessions	\$206.00
				** ACCOUNT TOTAL **	<u>\$1,101.28</u>
3	5425	Contract Services	2/8/2011	Feb Support/Maintenance	\$60.00
				** ACCOUNT TOTAL **	<u>\$60.00</u>
3	5499	Other Professional Servic	2/15/2011	drug screen	\$35.00
				** ACCOUNT TOTAL **	<u>\$35.00</u>
4	4200	Fines and Forfeits Revenu	2/8/2011	refund overpayment	\$10.00
			2/8/2011	refund cash bond	\$500.00
			2/15/2011	refund/overpayment	\$40.00

Account Distribution Listing
FEBRUARY 2011

Dept #	Acct #	Account Description	Date	Transaction description	Amount
			2/17/2011	restitution	\$56.00
			2/17/2011	restitution	\$1.75
			3/8/2011	court/Feb	\$1,070.00
			3/8/2011	court/Feb	\$844.76
			3/8/2011	court/Feb	\$97.50
			3/8/2011	court/Feb	\$2,155.00
			3/8/2011	court/Feb	\$864.00
			3/8/2011	court/Feb	\$25.00
			** ACCOUNT TOTAL **		\$5,664.01
4	5065	Group Health Insurance Co	2/8/2011	February group premium	\$15,650.70
			** ACCOUNT TOTAL **		\$15,650.70
4	5069	Group Insurance Adm Fees	2/23/2011	FlexSystem Admn. Fee	\$5.59
			** ACCOUNT TOTAL **		\$5.59
4	5100	Travel	2/8/2011	registration	\$125.00
			2/8/2011	meals/LACP 2011 Conf	\$48.00
			** ACCOUNT TOTAL **		\$173.00
4	5215	Fuel Expense	2/17/2011	fuel	\$1,416.93
			3/8/2011	fuel	\$1,639.66
			** ACCOUNT TOTAL **		\$3,056.59
4	5222	Insurance-Workman's Compe	2/17/2011	worker's comp	\$7,169.75
			3/8/2011	Feb workers comp	\$5,301.54
			** ACCOUNT TOTAL **		\$12,471.29
4	5236	Maintenance-Buildings and	2/15/2011	conduit,rule tape,box steel	\$43.37
			2/15/2011	toggle,adapter,strap,lights	\$157.42
			2/15/2011	pvc ells,adapter,cover/c-can	\$61.84
			2/15/2011	plywood,pine/C-can	\$1,173.24
			2/17/2011	nails	\$47.98
			2/17/2011	lights,steel box,cabinet pull	\$41.60
			2/17/2011	receptacle,plate,screws,hinge	\$63.77
			3/1/2011	hinge chest zinc,chain,hooks	\$39.64
			3/1/2011	return/fluor strip lights	(\$19.19)
			3/1/2011	pest control	\$25.00
			3/1/2011	hinge chest zinc/return	(\$7.19)
			3/1/2011	poplar,hinge,hasp fixed stpl	\$26.35
			3/1/2011	return/fluor strip light	(\$19.19)
			3/1/2011	fluor strip light	\$19.19
			3/1/2011	fluor strip light	\$22.07
			** ACCOUNT TOTAL **		\$1,675.90
4	5237	Maintenance-Vehicles	2/17/2011	tire repair FA737	\$15.00
			2/17/2011	thermostat,labor,tires FA871	\$675.44
			2/17/2011	oil change FA616	\$97.55
			2/17/2011	oil change FA870	\$89.15
			2/17/2011	oil change FA871	\$71.15
			2/22/2011	motor oil,stop leak FA14	\$30.93
			2/22/2011	tire,mount,balance FA861	\$189.16

Account Distribution Listing
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Dept #	Acct #	Account Description	Date	Transaction description	Amount
			2/22/2011	wiper blades FA14	\$9.99
			3/8/2011	tire,mount,balance FA547	\$188.00
			3/8/2011	car wash FA737	\$8.00
			3/8/2011	oil change FA938	\$85.00
			3/8/2011	weather strip FA599	\$249.02
			3/8/2011	windshield wiper nozzle FA870	\$11.77
				** ACCOUNT TOTAL **	<u>\$1,720.16</u>
4	5239	Maintenance-Small Equipme	2/17/2011	Jan support/maint	\$275.14
			3/1/2011	replace antenna FA686	\$46.75
			3/1/2011	replace speaker mic FA679	\$101.25
			3/8/2011	depot repair,labor FA748	\$354.00
				** ACCOUNT TOTAL **	<u>\$777.14</u>
4	5243	Maintenance-Software	2/15/2011	Jan maint/support	\$2,500.00
				** ACCOUNT TOTAL **	<u>\$2,500.00</u>
4	5255	Postage, Mail, Delivery	2/15/2011	freight	\$8.06
			3/8/2011	freight	\$7.88
				** ACCOUNT TOTAL **	<u>\$15.94</u>
4	5266	Rentals-Equipment	2/15/2011	water cooler rental	\$10.00
			2/17/2011	JULY-2009 THRU JULY-2010 PRICE PER	\$876.25
				** ACCOUNT TOTAL **	<u>\$886.25</u>
4	5268	Rentals-Other	2/1/2011	RENTAL [@ \$185.00 PER MO.]	\$185.00
				** ACCOUNT TOTAL **	<u>\$185.00</u>
4	5285	Telephone Services	3/8/2011	phone/internet	\$889.63
				** ACCOUNT TOTAL **	<u>\$889.63</u>
4	5286	Data Lines and Circuits	2/8/2011	internet	\$108.25
				** ACCOUNT TOTAL **	<u>\$108.25</u>
4	5287	Wireless Communication Se	2/17/2011	cell phone service	\$777.00
			3/8/2011	cell phone service	\$515.46
				** ACCOUNT TOTAL **	<u>\$1,292.46</u>
4	5290	Utilities	3/7/2011	utilities	\$178.51
			3/7/2011	utilities	\$327.58
			3/7/2011	utilities	\$30.34
				** ACCOUNT TOTAL **	<u>\$536.43</u>
4	5310	Clothing and Uniform Supp	2/16/2011	patrol boots	\$298.00
			3/8/2011	shirt,slicker suit	\$191.85
			2/17/2011	second chance vest	\$585.00
			2/15/2011	CROSSTECH JACKET WITH "POLICE"	\$329.95
			2/15/2011	CROSSTECH PANTS WITH REFLECTIV	\$194.95
				** ACCOUNT TOTAL **	<u>\$1,599.75</u>

Account Distribution Listing
FEBRUARY 2011

Dept #	Acct #	Account Description	Date	Transaction description	Amount
4	5325	Household Cleaning Suppli	3/8/2011	fabuloso,glass cleaner	\$7.42
** ACCOUNT TOTAL **					<u>\$7.42</u>
4	5335	Office Supplies	2/8/2011	paper shredder	\$200.00
			3/8/2011	legal pads,pen,tape	\$27.24
** ACCOUNT TOTAL **					<u>\$227.24</u>
4	5355	Law Enforcement Supplies	2/15/2011	criminal handbook	\$82.71
			2/15/2011	mag pouch	\$44.23
			2/16/2011	traffic wand	\$48.99
			2/17/2011	stinger holder	\$15.96
** ACCOUNT TOTAL **					<u>\$191.89</u>
4	5399	Other Operating Supplies	2/15/2011	water, cups	\$18.98
			2/15/2011	water	\$11.98
			2/22/2011	dog food	\$41.70
			3/8/2011	water	\$17.97
			3/8/2011	water,cups	\$18.98
			3/8/2011	mini bulb/shop	\$5.49
** ACCOUNT TOTAL **					<u>\$115.10</u>
4	5430	Laundry Services	2/15/2011	Jan laundry	\$373.00
** ACCOUNT TOTAL **					<u>\$373.00</u>
4	5580	Promotional / Community E	3/8/2011	poster board,tape	\$13.10
** ACCOUNT TOTAL **					<u>\$13.10</u>
5	5065	Group Health Insurance Co	2/8/2011	February group premium	\$10,843.80
** ACCOUNT TOTAL **					<u>\$10,843.80</u>
5	5100	Travel	2/17/2011	hotel accomodations	\$218.00
			2/17/2011	hotel accomodations	\$218.00
** ACCOUNT TOTAL **					<u>\$436.00</u>
5	5215	Fuel Expense	2/22/2011	fuel	\$1,654.48
** ACCOUNT TOTAL **					<u>\$1,654.48</u>
5	5222	Insurance-Workman's Compe	2/17/2011	worker's comp	\$5,119.66
			3/8/2011	Feb workers comp	\$3,683.56
** ACCOUNT TOTAL **					<u>\$8,803.22</u>
5	5236	Maintenance-Buildings and	3/1/2011	pest control	\$20.00
** ACCOUNT TOTAL **					<u>\$20.00</u>
5	5237	Maintenance-Vehicles	2/15/2011	wiper blades FA957	\$11.98
			2/15/2011	oil filter FA105	\$6.24

Account Distribution Listing
 FEBRUARY 2011

Dept #	Acct #	Account Description	Date	Transaction description	Amount
			2/15/2011	tire repair FA957	\$15.00
			3/1/2011	oil/air filters FA104	\$15.07
				** ACCOUNT TOTAL **	<u>\$48.29</u>
5	5242	Maintenance-Infrastructur	2/8/2011	14 YARD YARD LOADS CRUSHED CONCRETE	\$1,680.00
			2/22/2011	fill dirt	\$480.00
			2/22/2011	18" BELL/SPIGOT 20' STORMSEL	\$1,411.20
			2/22/2011	18" STORMSEAL TEE	\$300.00
			2/22/2011	18" STORMSEAL SPLIT COUPLER	\$79.20
			2/22/2011	18" CI ROUND GRATE	\$345.00
			2/22/2011	18" STORMSEAL SPLIT COUPLER	\$79.20
			2/28/2011	hot asphalt/Ball Park Road	\$391.80
			2/28/2011	hot asphalt/Ball Park Rd	\$384.81
			2/28/2011	hot asphalt/King Street	\$427.36
			3/1/2011	nails,pine	\$243.50
			3/8/2011	bar ties, rod chair,rebar	\$176.98
				** ACCOUNT TOTAL **	<u>\$5,999.05</u>
5	5243	Maintenance-Software	2/1/2011	Feb maint/support	\$8.34
			2/17/2011	fix login issues to road works	\$47.50
				** ACCOUNT TOTAL **	<u>\$55.84</u>
5	5266	Rentals-Equipment	2/15/2011	Feb/copier lease/purchase	\$41.25
				** ACCOUNT TOTAL **	<u>\$41.25</u>
5	5267	Rentals-Uniform & Clothin	2/15/2011	uniform rental	\$139.27
			2/22/2011	uniform rental	\$139.27
			3/1/2011	uniform rental	\$175.27
			3/1/2011	uniform rental	\$7.02
			3/1/2011	uniform rental	\$7.02
			3/1/2011	uniform rental	\$175.27
				** ACCOUNT TOTAL **	<u>\$643.12</u>
5	5268	Rentals-Other	2/15/2011	Jan cylinder rental	\$39.18
			3/8/2011	Feb cylinder rental	\$35.62
				** ACCOUNT TOTAL **	<u>\$74.80</u>
5	5275	Security	2/8/2011	security	\$22.00
				** ACCOUNT TOTAL **	<u>\$22.00</u>
5	5285	Telephone Services	3/1/2011	phone/internet	\$672.29
				** ACCOUNT TOTAL **	<u>\$672.29</u>
5	5287	Wireless Communication Se	2/17/2011	cell phone service	\$294.01
				** ACCOUNT TOTAL **	<u>\$294.01</u>
5	5290	Utilities	2/28/2011	utilities	\$186.34
			2/28/2011	utilities	\$4,111.90
			2/28/2011	utilities	\$1,328.78
				** ACCOUNT TOTAL **	<u>\$5,627.02</u>

Account Distribution Listing
FEBRUARY 2011

Dept #	Acct #	Account Description	Date	Transaction description	Amount
5	5295	Waste Disposal	2/1/2011	waste disposal	\$36.50
			2/1/2011	waste disposal	\$31.16
			2/8/2011	waste disposal	\$206.79
			2/22/2011	waste disposal	\$263.40
				** ACCOUNT TOTAL **	<u>\$537.85</u>
5	5299	Other Operating Services-	2/15/2011	phone answering service	\$32.24
			2/16/2011	tow FA104	\$45.00
				** ACCOUNT TOTAL **	<u>\$77.24</u>
5	5396	Small Tools and Other Non	3/8/2011	table vise	\$49.99
				** ACCOUNT TOTAL **	<u>\$49.99</u>
5	5399	Other Operating Supplies	2/8/2011	padlock,outlet box,receptacle	\$41.70
			2/8/2011	plug,steel box,cover,wire conn	\$44.87
			2/8/2011	fluor light,bulb,wire,receptac	\$56.10
			2/15/2011	rakes	\$29.97
			3/1/2011	weed eater string	\$54.97
			3/8/2011	oxygen,propane	\$12.73
			3/8/2011	cross fire l lb	\$10.99
				** ACCOUNT TOTAL **	<u>\$251.33</u>
5	5405	Engineering and Architect	3/1/2011	Walker sidewalk project	\$5,430.35
				** ACCOUNT TOTAL **	<u>\$5,430.35</u>
5	5420	Contract Labor	2/8/2011	answer phones	\$30.00
				** ACCOUNT TOTAL **	<u>\$30.00</u>
5	5425	Contract Services	2/8/2011	Feb Support/Maintenance	\$60.00
			2/22/2011	contract laborers	\$520.00
			2/22/2011	contract laborers	\$520.00
			2/22/2011	contract laborers	\$1,950.00
			2/22/2011	contract laborers	\$2,564.25
			3/1/2011	contract laborers	\$666.25
			3/1/2011	contract laborers	\$2,067.00
			3/8/2011	contract workers	\$2,499.85
			3/8/2011	contract workers	\$520.00
				** ACCOUNT TOTAL **	<u>\$11,367.35</u>
1680		Construction in Progress	3/10/2011	DPW building	\$35,332.50
				** ACCOUNT TOTAL **	<u>\$35,332.50</u>
2025		Refunds in Transit	2/15/2011	refund from customer acct	\$26.99
			2/15/2011	refund from customer acct	\$17.41
				** ACCOUNT TOTAL **	<u>\$44.40</u>
6	5065	Group Health Insurance Co	2/8/2011	February group premium	\$9,121.70
				** ACCOUNT TOTAL **	<u>\$9,121.70</u>

Account Distribution Listing
FEBRUARY 2011

Dept #	Acct #	Account Description	Date	Transaction description	Amount
6	5069	Group Insurance Adm Fees	2/23/2011	FlexSystem Admn. Fee	\$11.18
				** ACCOUNT TOTAL **	<u>\$11.18</u>
6	5215	Fuel Expense	2/22/2011	fuel	\$3,021.23
				** ACCOUNT TOTAL **	<u>\$3,021.23</u>
6	5222	Insurance-Workman's Compe	2/17/2011	worker's comp	\$1,344.14
			3/8/2011	Feb workers comp	\$876.52
				** ACCOUNT TOTAL **	<u>\$2,220.66</u>
6	5237	Maintenance-Vehicles	2/8/2011	tires,mount,balance FA827	\$575.88
			2/15/2011	oil filter FA18	\$3.12
			2/22/2011	fuel filter FA668	\$46.00
			2/22/2011	oil,air filters FA649	\$10.87
			3/1/2011	vehicle inspection FA935	\$18.00
			3/1/2011	tire repair FA127	\$7.50
			3/1/2011	disc brake FA131	\$49.99
				** ACCOUNT TOTAL **	<u>\$711.36</u>
6	5238	Maintenance-Heavy Equipme	2/15/2011	labor to check codes FA160	\$86.40
				** ACCOUNT TOTAL **	<u>\$86.40</u>
6	5242	Maintenance-Infrastructur	2/15/2011	pvc gas saddles	\$423.60
			2/16/2011	hot tap on gas main	\$600.00
			3/1/2011	green posts	\$223.75
			3/1/2011	3/4" THRD GAS STOP VALVE GALV	\$331.25
			3/1/2011	pipe	\$11.51
			3/1/2011	3/4" GAS RISER IPS X THRD	\$299.00
			3/1/2011	yellow marking paint	\$276.62
			3/1/2011	poly gas pipe	\$362.60
			3/1/2011	yellow marking paint	\$198.74
			3/1/2011	3/4" IPS CONT GAS COUPLINGS	\$763.20
			3/1/2011	# 750 GAS METER [REBUILT]	\$520.00
			3/1/2011	# 415 GAS METER [REBUILT]	\$1,110.00
			3/8/2011	3/4" 150# GALV MI 90 ELL	\$16.50
			3/8/2011	3/4" THRD GALV GAS STOP VALVE	\$1,646.00
			3/8/2011	2" X 3/4" CONT POLY GAS VALVE	\$540.60
			3/8/2011	discount	(\$27.56)
			3/8/2011	1/2" 150# GALV MI 90 ELL	\$6.00
			3/8/2011	3/4" GAS RISER IPS X MPT	\$473.75
			3/8/2011	3/4" IPS CONT GAS COUPLING	\$836.50
				** ACCOUNT TOTAL **	<u>\$8,612.06</u>
6	5243	Maintenance-Software	2/1/2011	Feb maint/support	\$8.34
			2/1/2011	Feb support/maint.	\$11.62
				** ACCOUNT TOTAL **	<u>\$19.96</u>
6	5255	Postage, Mail, Delivery	3/1/2011	freight	\$25.09
			3/8/2011	freight	\$32.90
				** ACCOUNT TOTAL **	<u>\$57.99</u>

Account Distribution Listing
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Dept #	Acct #	Account Description	Date	Transaction description	Amount
6	5260	Printing	2/16/2011	business cards	\$45.00
			2/28/2011	deposit cards/over runs	\$93.50
** ACCOUNT TOTAL **					<u>\$138.50</u>
6	5266	Rentals-Equipment	2/8/2011	Feb telemetry lease	\$250.00
			2/8/2011	gas telemetry lease	\$500.00
			2/15/2011	Feb/copier lease/purchase	\$41.25
			2/15/2011	Feb/copier lease/purchase	\$144.29
** ACCOUNT TOTAL **					<u>\$935.54</u>
6	5267	Rentals-Uniform & Clothin	2/8/2011	uniform rental	\$95.47
			2/8/2011	uniform rental	\$139.27
			2/15/2011	uniform rental	\$95.47
			2/22/2011	uniform rental	\$220.66
			3/1/2011	uniform rental	\$138.76
			3/1/2011	uniform rental	\$138.76
** ACCOUNT TOTAL **					<u>\$828.39</u>
6	5268	Rentals-Other	2/15/2011	Jan cylinder rental	\$39.18
			3/8/2011	Feb cylinder rental	\$35.61
** ACCOUNT TOTAL **					<u>\$74.79</u>
6	5285	Telephone Services	3/1/2011	phone/internet	\$453.86
** ACCOUNT TOTAL **					<u>\$453.86</u>
6	5287	Wireless Communication Se	2/17/2011	cell phone service	\$661.21
** ACCOUNT TOTAL **					<u>\$661.21</u>
6	5290	Utilities	2/22/2011	utilities	\$38.79
			2/22/2011	utilities	\$44.00
			2/22/2011	utilities	\$28.00
			2/22/2011	utilities	\$22.00
			2/22/2011	utilities	\$26.00
			2/22/2011	utilities	\$32.00
			2/28/2011	utilities	\$35.00
			2/28/2011	utilities	\$46.60
			3/7/2011	utilities	\$26.00
			3/7/2011	utilities	\$24.00
			3/7/2011	utilities	\$31.00
			3/7/2011	utilities	\$18.41
** ACCOUNT TOTAL **					<u>\$371.80</u>
6	5295	Waste Disposal	2/1/2011	waste disposal	\$36.50
** ACCOUNT TOTAL **					<u>\$36.50</u>
6	5299	Other Operating Services-	2/15/2011	phone answering service	\$32.24
			3/8/2011	\$.65 FOR ALL CALLS OVER 20 PER MO.	\$418.32
			3/8/2011	COST ASSOCIATED WITH PARTICIPATION	\$30.00
** ACCOUNT TOTAL **					<u>\$480.56</u>

Account Distribution Listing
F E B R U A R Y 2 0 1 1

Dept #	Acct #	Account Description	Date	Transaction description	Amount
6	5396	Materials - Small Tools/N	3/8/2011	3/8 ratchet	\$25.76
				** ACCOUNT TOTAL **	<u>\$25.76</u>
6	5399	Other Operating Supplies	2/15/2011	wrench pipe ridge 18"	\$31.47
			3/8/2011	yellow gas tape	\$52.50
			3/8/2011	discount	(\$2.45)
			3/8/2011	oxygen,propane	\$12.73
				** ACCOUNT TOTAL **	<u>\$94.25</u>
6	5420	Contract Labor	2/8/2011	answer phones	\$30.00
				** ACCOUNT TOTAL **	<u>\$30.00</u>
6	5425	Contract Services	2/8/2011	Feb Support/Maintenance	\$330.00
				** ACCOUNT TOTAL **	<u>\$330.00</u>
6	5499	Other Professional Servic	2/8/2011	Tommy Burns property	\$675.00
				** ACCOUNT TOTAL **	<u>\$675.00</u>
7	5065	Group Health Insurance Co	2/8/2011	February group premium	\$2,214.20
				** ACCOUNT TOTAL **	<u>\$2,214.20</u>
7	5100	Travel	2/15/2011	reimburse exam fee	\$5.00
				** ACCOUNT TOTAL **	<u>\$5.00</u>
7	5215	Fuel Expense	2/22/2011	fuel	\$863.21
				** ACCOUNT TOTAL **	<u>\$863.21</u>
7	5222	Insurance-Workman's Compe	2/17/2011	worker's comp	\$1,393.30
			3/8/2011	Feb workers comp	\$930.86
				** ACCOUNT TOTAL **	<u>\$2,324.16</u>
7	5230	Laboratory Fees	2/8/2011	laboratory fees	\$144.95
			2/15/2011	laboratory fees	\$123.95
			2/15/2011	laboratory fees	\$264.90
			2/15/2011	laboratory fees	\$139.95
			2/15/2011	laboratory fees	\$123.95
			3/1/2011	laboratory fees	\$139.95
			3/1/2011	laboratory fees	\$123.95
				** ACCOUNT TOTAL **	<u>\$1,061.60</u>
7	5236	Maintenance-Buildings and	2/15/2011	paint	\$10.75
			3/1/2011	pest control	\$40.00
				** ACCOUNT TOTAL **	<u>\$50.75</u>
7	5237	Maintenance-Vehicles	2/22/2011	tire,mount,balance, FA162	\$126.00
				** ACCOUNT TOTAL **	<u>\$126.00</u>

Account Distribution Listing
FEBRUARY 2011

Dept #	Acct #	Account Description	Date	Transaction description	Amount
7	5238	Maintenance-Heavy Equipme	2/22/2011	oil,air filters FA140	\$71.14
** ACCOUNT TOTAL **					<u>\$71.14</u>
7	5242	Maintenance-Infrastructur	2/8/2011	8" CI SWING CHECK VALVE 19-1/8	\$1,650.27
			2/15/2011	HYDROMATIC MODEL HPD200M2-4 GRINDE	\$2,380.00
			2/15/2011	fuses	\$3.83
			2/15/2011	rain boots,coupling,sewer pipe	\$45.66
			2/17/2011	valve check in-line	\$19.18
			2/17/2011	mulch	\$9.58
			3/8/2011	bleach	\$30.48
			3/8/2011	GAL TMB-L ENZYMES, IN 5 GALL CANS	\$2,400.00
			3/8/2011	11/4" PVE THRD SPRING CHECK VALVE	\$43.56
			3/8/2011	cleaner acid magic	\$20.72
** ACCOUNT TOTAL **					<u>\$6,603.28</u>
7	5243	Maintenance-Software	2/1/2011	Feb maint/support	\$8.34
			2/1/2011	Feb support/maint.	\$11.62
** ACCOUNT TOTAL **					<u>\$19.96</u>
7	5266	Rentals-Equipment	2/8/2011	sewer telemetry lease	\$2,375.00
			2/8/2011	sewer telemetry lease	\$375.00
			2/15/2011	Feb/copier lease/purchase	\$41.25
			2/15/2011	Feb/copier lease/purchase	\$42.98
** ACCOUNT TOTAL **					<u>\$2,834.23</u>
7	5267	Rentals-Uniform & Clothin	2/8/2011	uniform rental	\$29.38
			2/15/2011	uniform rental	\$36.43
			2/22/2011	uniform rental	\$57.95
			3/1/2011	uniform rental	\$30.42
			3/1/2011	uniform rental	\$30.42
** ACCOUNT TOTAL **					<u>\$184.60</u>
7	5268	Rentals-Other	2/15/2011	Jan cylinder rental	\$39.18
			3/8/2011	Feb cylinder rental	\$35.61
** ACCOUNT TOTAL **					<u>\$74.79</u>
7	5285	Telephone Services	3/1/2011	phone/internet	\$643.58
			3/1/2011	phone/internet	\$453.86
** ACCOUNT TOTAL **					<u>\$1,097.44</u>
7	5287	Wireless Communication Se	2/17/2011	cell phone service	\$46.53
** ACCOUNT TOTAL **					<u>\$46.53</u>
7	5290	Utilities	2/28/2011	utilities	\$158.09
			2/28/2011	utilities	\$22.11
			2/28/2011	utilities	\$59.79
			2/28/2011	utilities	\$39.94
			2/28/2011	utilities	\$64.53
			2/28/2011	utilities	\$203.15
			2/28/2011	utilities	\$306.47

Account Distribution Listing
FEBRUARY 2011

Dept #	Acct #	Account Description	Date	Transaction description	Amount
			2/28/2011	utilities	\$156.38
			2/28/2011	utilities	\$26.55
			2/28/2011	utilities	\$100.14
			2/28/2011	utilities	\$75.00
			2/28/2011	utilities	\$6,872.78
			2/28/2011	utilities	\$112.61
			2/28/2011	utilities	\$47.04
			2/28/2011	utilities	\$33.28
			2/28/2011	utilities	\$32.44
			2/28/2011	utilities	\$34.81
			3/7/2011	utilities	\$62.31
			3/7/2011	utilities	\$174.25
			3/7/2011	utilities	\$201.67
			3/7/2011	utilities	\$36.99
			3/7/2011	utilities	\$81.86
			3/7/2011	utilities	\$42.37
			3/7/2011	utilities	\$20.35
				** ACCOUNT TOTAL **	<u>\$8,964.91</u>
7	5295	Waste Disposal	2/1/2011	waste disposal	\$36.50
			2/8/2011	waste disposal	\$174.07
			2/15/2011	EACH CONTAINER LOAD	\$300.00
			2/22/2011	EACH CONTAINER LOAD	\$300.00
				** ACCOUNT TOTAL **	<u>\$810.57</u>
7	5299	Other Operating Services-	2/15/2011	phone answering service	\$32.24
				** ACCOUNT TOTAL **	<u>\$32.24</u>
7	5305	Chemicals	2/17/2011	FLYASH	\$1,028.53
			3/1/2011	GAL [IN 5 GAL PAILS] TMB-300L	\$2,400.00
			3/1/2011	PER 55 GAAL DRUM OF POLYMER. 450# P	\$5,004.00
			3/8/2011	TONS FLY ASH	\$1,018.92
			3/8/2011	FUEL SURCHARGE	\$63.34
				** ACCOUNT TOTAL **	<u>\$9,514.79</u>
7	5325	Household Cleaning Suppli	3/8/2011	bleach	\$22.05
				** ACCOUNT TOTAL **	<u>\$22.05</u>
7	5396	Materials - Small Tools/N	3/8/2011	demolition hammer	\$154.99
				** ACCOUNT TOTAL **	<u>\$154.99</u>
7	5399	Other Operating Supplies	2/15/2011	cleaner acid muriatic	\$11.50
			2/22/2011	pvc suction hose,green	\$123.80
			3/8/2011	water	\$5.99
			3/8/2011	water	\$5.99
			3/8/2011	bushing,guage water pressure	\$13.42
			3/8/2011	green sewer tape	\$35.00
			3/8/2011	oxygen,propane	\$12.73
				** ACCOUNT TOTAL **	<u>\$208.43</u>
7	5405	Engineering and Architect	3/10/2011	wastewater treatment plant reh	\$662.00
				** ACCOUNT TOTAL **	<u>\$662.00</u>

Account Distribution Listing
FEBRUARY 2011

Dept #	Acct #	Account Description	Date	Transaction description	Amount
7	5420	Contract Labor	2/8/2011	answer phones	\$30.00
				** ACCOUNT TOTAL **	<u>\$30.00</u>
7	5425	Contract Services	2/8/2011	Feb Support/Maintenance	\$60.00
				** ACCOUNT TOTAL **	<u>\$60.00</u>
8	5065	Group Health Insurance Co	2/8/2011	February group premium	\$6,472.20
				** ACCOUNT TOTAL **	<u>\$6,472.20</u>
8	5069	Group Insurance Adm Fees	2/23/2011	FlexSystem Admn. Fee	\$11.18
				** ACCOUNT TOTAL **	<u>\$11.18</u>
8	5100	Travel	2/17/2011	hotel accomodations	\$218.00
				** ACCOUNT TOTAL **	<u>\$218.00</u>
8	5205	Annual Fees, Dues and Sub	2/9/2011	certification fee/Darren	\$40.00
			2/15/2011	certification fee/Larry Smith	\$40.00
				** ACCOUNT TOTAL **	<u>\$80.00</u>
8	5215	Fuel Expense	2/22/2011	fuel	\$575.47
				** ACCOUNT TOTAL **	<u>\$575.47</u>
8	5222	Insurance-Workman's Compe	2/17/2011	worker's comp	\$1,680.97
			3/8/2011	Feb workers comp	\$1,305.53
				** ACCOUNT TOTAL **	<u>\$2,986.50</u>
8	5237	Maintenance-Vehicles	2/15/2011	oil filter FA19	\$6.24
			2/15/2011	oil filter FA18	\$2.48
			2/17/2011	tire,mount,balance FA118	\$87.00
			3/1/2011	tire repair FA127	\$7.50
				** ACCOUNT TOTAL **	<u>\$103.22</u>
8	5242	Maintenance-Infrastructur	2/15/2011	BLUE WATER MARKING FLAGS W/ 30" WIR	\$27.44
			2/15/2011	tubing/repair water line/Burge	\$6.82
			3/1/2011	blue marking paint	\$81.12
			3/1/2011	cement gravel mix	\$65.80
			3/1/2011	ells,tees,gaskets	\$243.55
			3/1/2011	meter boxes and covers	\$857.99
			3/8/2011	plastic meter box w/reader	\$257.25
			3/8/2011	1 1/4" PVE MALE ADP	\$1.86
				** ACCOUNT TOTAL **	<u>\$1,541.83</u>
8	5243	Maintenance-Software	2/1/2011	Feb maint/support	\$8.35
			2/1/2011	Feb support/maint.	\$11.62
				** ACCOUNT TOTAL **	<u>\$19.97</u>

Account Distribution Listing
FEBRUARY 2011

Dept #	Acct #	Account Description	Date	Transaction description	Amount
8	5260	Printing	2/28/2011	deposit cards/over runs	\$93.50
				** ACCOUNT TOTAL **	<u>\$93.50</u>
8	5266	Rentals-Equipment	2/8/2011	Feb telemetry lease	\$375.00
			2/15/2011	Feb/copier lease/purchase	\$79.82
			2/15/2011	Feb/copier lease/purchase	\$41.25
				** ACCOUNT TOTAL **	<u>\$496.07</u>
8	5267	Rentals-Uniform & Clothin	2/8/2011	uniform rental	\$177.90
			2/15/2011	uniform rental	\$52.95
			2/22/2011	uniform rental	\$31.43
			3/1/2011	uniform rental	\$69.33
			3/1/2011	uniform rental	\$68.83
				** ACCOUNT TOTAL **	<u>\$400.44</u>
8	5268	Rentals-Other	2/15/2011	Jan cylinder rental	\$39.19
			3/8/2011	Feb cylinder rental	\$35.61
				** ACCOUNT TOTAL **	<u>\$74.80</u>
8	5285	Telephone Services	3/1/2011	phone/internet	\$453.87
				** ACCOUNT TOTAL **	<u>\$453.87</u>
8	5287	Wireless Communication Se	2/17/2011	cell phone service	\$470.21
				** ACCOUNT TOTAL **	<u>\$470.21</u>
8	5290	Utilities	2/28/2011	utilities	\$60.42
			2/28/2011	utilities	\$1,998.68
			2/28/2011	utilities	\$621.48
			3/7/2011	utilities	\$859.22
				** ACCOUNT TOTAL **	<u>\$3,539.80</u>
8	5295	Waste Disposal	2/1/2011	waste disposal	\$36.50
				** ACCOUNT TOTAL **	<u>\$36.50</u>
8	5299	Other Operating Services-	2/15/2011	phone answering service	\$32.24
				** ACCOUNT TOTAL **	<u>\$32.24</u>
8	5305	Chemicals	2/15/2011	150# CYLINDER OF CHIORINE	\$282.97
			2/15/2011	150# CYLINDER OF CHIORINE	\$384.71
			2/15/2011	150# CYLINDER OF CHIORINE	\$641.18
				** ACCOUNT TOTAL **	<u>\$1,308.86</u>
8	5399	Other Operating Supplies	2/15/2011	key water cut-off	\$15.34
			2/17/2011	cable booster	\$25.99
			2/17/2011	keys	\$7.15
			3/8/2011	oxygen,propane	\$12.73
			3/8/2011	blue water tape	\$35.00
				** ACCOUNT TOTAL **	<u>\$96.21</u>

Account Distribution Listing
 FEBRUARY 2011

Dept #	Acct #	Account Description	Date	Transaction description	Amount
8	5420	Contract Labor	2/8/2011	answer phones	\$30.00
				** ACCOUNT TOTAL **	<u>\$30.00</u>
8	5425	Contract Services	2/8/2011	Feb Support/Maintenance	\$330.00
				** ACCOUNT TOTAL **	<u>\$330.00</u>
8	5499	Other Professional Servic	2/15/2011	drug screen	\$35.00
			2/8/2011	Tommy Burns property	\$675.00
				** ACCOUNT TOTAL **	<u>\$710.00</u>
8	5500	Miscellaneous Charges	2/21/2011	replace damaged grass	\$39.90
				** ACCOUNT TOTAL **	<u>\$39.90</u>
9	5243	Maintenance-Software	2/1/2011	Feb support/maint.	\$11.63
				** ACCOUNT TOTAL **	<u>\$11.63</u>
9	5266	Rentals-Equipment	2/15/2011	Feb/copier lease/purchase	\$39.91
				** ACCOUNT TOTAL **	<u>\$39.91</u>
9	5425	Contract Services	2/1/2011	TOW waste disposal contract	\$28,425.39
				** ACCOUNT TOTAL **	<u>\$28,425.39</u>