



City of Walker

**Financial Report
May 31, 2011**

City of WALKER LOUISIANA

Small Town. Big Future.

MAYOR
Bobby Font

CHIEF OF STAFF
Fred Raiford

CITY ATTORNEY
Robert Graves

CITY CLERK
Myra Streeter

MAYOR PRO TEM
Richard Wales

ALDERMEN
Elton Burns
Scarlett Milton Major
James Phillips
Jack Summerell

June 27, 2011

Board of Alderman:

Presented herein are the financial statements of the City of Walker for the period ending May 31, 2011. The year-to-date actual information presented in the financial statements is summarized below. Please note these are preliminary figures pending final audit adjustments.

| | GENERAL FUND | SPECIAL REVENUE FUND | TOTAL GOVERNMENTAL FUNDS | ENTERPRISE FUND | GOVERNMENT WIDE |
|--------------------------------------|---------------------|----------------------------|--------------------------------|---------------------|---------------------|
| Actual YTD Fund Revenue | \$ 1,955,183 | \$ 457,286 | \$ 2,412,468 | \$ 3,536,258 | \$ 5,948,726 |
| Actual YTD Fund Expense | (2,228,696) | (\$62,140.37) | (2,290,836) | (2,572,062) | (4,862,898) |
| Other Financing Sources (Uses) | 240,000 | - | 240,000 | - | 240,000 |
| Net Profit (Loss) Before Transfers | (33,513) | 395,145 | 361,632 | 964,196 | <u>\$ 1,325,828</u> |
| Transfers In (Out) | 375,000 | (\$125,000) | 250,000 | (250,000) | <u>\$ -</u> |
| Net Change in Fund Balance | 341,487 | 270,145 | 611,632 | | |
| Net Change in Net Assets | | | | 714,196 | |
| Beginning Fund Balance | <u>1,278,689</u> | <u>1,415,831</u> | <u>2,694,521</u> | | |
| Beginning Net Assets | | | | <u>10,172,497</u> | |
| Ending Fund Balance | <u>\$ 1,620,176</u> | <u>\$ 1,685,977</u> | 3,306,153 | | |
| Convert Fund Balance to Net Assets: | | | | | |
| Capital Assets (net of Accum. Depr.) | | | 2,810,744 | | |
| Prepaid Insurance | | | 57,699 | | |
| Deferred Bond Issuance Costs | | | 146,908 | | |
| Long-Term Liabilities | | | <u>(2,801,092)</u> | | |
| Ending Net Assets | | | 3,520,412 | 10,886,693 | |
| Reserved for Debt Service | | | - | 68,916 | |
| Contributed Capital | | | <u>2,810,744</u> | <u>5,263,523</u> | |
| Unrestricted Net Assets | | | <u>\$ 709,668</u> | <u>\$ 5,554,254</u> | |

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

CITY OF WALKER

2011: A Brief Look at the Numbers

Year-to-Date through May 31, 2011

| | <u>Total</u> | |
|---|------------------|--------|
| <u>Where do city dollars come from?</u> | | |
| Taxes (sales, ad valorem, franchise, alcohol) | 1,629,044 | 27.39% |
| Licenses and Permits | 288,676 | 4.85% |
| Fines and Forfeits | 294,485 | 4.95% |
| Intergovernmental | 79,003 | 1.33% |
| Charges for Services | 3,320,517 | 55.82% |
| Other | <u>337,001</u> | 5.67% |
| Total | <u>5,948,726</u> | |

| | | |
|-----------------------------------|------------------|--------|
| <u>Where do city dollars go?</u> | | |
| General Government | 619,597 | 12.74% |
| Animal Control | 79,769 | 1.64% |
| Parks and Recreation | 134,908 | 2.77% |
| Police Department | 813,334 | 16.73% |
| Street Department | 474,973 | 9.77% |
| Governmental Funds Capital Outlay | 97,905 | 2.01% |
| Governmental Funds Debt Service | 70,351 | 1.45% |
| Gas Department | 1,762,360 | 36.24% |
| Sewer Department | 362,361 | 7.45% |
| Water Department | 296,670 | 6.10% |
| Garbage Department | <u>150,671</u> | 3.10% |
| Total | <u>4,862,899</u> | |

*General
Fund*

CITY OF WALKER
GENERAL FUND
 BALANCE SHEET
 MAY 31, 2011

(WITH COMPARATIVE TOTALS AS OF DECEMBER 31, 2010)

| | <u>Current Month</u> | <u>Prior Month</u> | <u>Prior Year</u> |
|-------------------------------------|------------------------|------------------------|------------------------|
| ASSETS | | | |
| Cash and Cash Equivalents | 1,065,965.59 | 796,305.91 | 621,798.12 |
| Investments | 300,000.00 | 300,000.00 | 300,000.00 |
| Receivables: | | | |
| Ad Valorem Taxes, Net | 47,239.46 | 47,239.46 | 47,239.46 |
| Other | 147,584.38 | 148,221.57 | 150,542.27 |
| Insurance Deposits | 34,045.57 | 34,045.57 | 34,045.57 |
| Due from Other Funds | 1,007.02 | 249,413.50 | - |
| Due from Other Governments | 506,841.88 | 509,793.82 | 665,531.33 |
| Cash - Restricted | - | - | 1.01 |
| Total Assets | <u>\$ 2,102,683.90</u> | <u>\$ 2,085,019.83</u> | <u>\$ 1,819,157.76</u> |
| LIABILITIES | | | |
| Accounts Payable | \$ 247,136.02 | \$ 197,326.47 | \$ 308,398.84 |
| Payroll Liabilities | 111,904.96 | 128,943.01 | 99,619.17 |
| Accrued Salaries and Wages | 123,466.75 | 123,466.75 | 123,466.75 |
| Due to Other Funds | - | - | 8,983.87 |
| Total Liabilities | <u>482,507.73</u> | <u>449,736.23</u> | <u>540,468.63</u> |
| FUND BALANCES | | | |
| Reserved for Debt Service | - | - | - |
| Reserved for Insurance Deposits | 34,045.57 | 34,045.57 | 34,045.57 |
| Unreserved | <u>1,586,130.60</u> | <u>1,601,238.03</u> | <u>1,244,643.56</u> |
| Total Fund Balances | <u>1,620,176.17</u> | <u>1,635,283.60</u> | <u>1,278,689.13</u> |
| Total Liabilities and Fund Balances | <u>\$ 2,102,683.90</u> | <u>\$ 2,085,019.83</u> | <u>\$ 1,819,157.76</u> |

CITY OF WALKER
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE
FOR THE PERIOD ENDED MAY 31, 2011

(WITH COMPARATIVE TOTALS FOR THE YEAR ENDED DECEMBER 31, 2010)

| | <u>Current Y-T-D</u> | <u>Prior Year</u> |
|--|------------------------|------------------------|
| Revenues: | | |
| Taxes | 1,172,258.88 | 2,596,671.37 |
| Licenses and Permits | 288,676.26 | 380,726.63 |
| Fines and Forfeits | 294,484.52 | 651,178.01 |
| Interest Income | 692.37 | 7,691.97 |
| Fees | 70,590.75 | 106,734.05 |
| Intergovernmental | 79,003.45 | 419,530.12 |
| Parks and Recreation Concessions | 27,127.00 | 36,657.58 |
| Miscellaneous | <u>22,349.63</u> | <u>40,375.41</u> |
| Total Revenues | 1,955,182.86 | 4,239,565.14 |
| Expenditures: | | |
| Current: | | |
| General and Administrative | 611,591.85 | 1,440,639.48 |
| Animal Control | 79,768.51 | 189,407.61 |
| Parks and Recreation | 134,908.18 | 241,853.11 |
| Police Department | 813,334.27 | 1,930,633.80 |
| Street Department | 474,972.91 | 967,276.06 |
| Capital Outlay | 97,904.65 | 343,562.04 |
| Debt Service | <u>16,215.45</u> | <u>65,284.70</u> |
| Total Expenditures | <u>2,228,695.82</u> | <u>5,178,656.80</u> |
| Excess (Deficiency) of Revenues over Expenditures | (273,512.96) | (939,091.66) |
| Other Financing Sources (Uses): | | |
| Sale of Capital Assets | 240,000.00 | - |
| Issuance of Bonds | | |
| Payment to Refund Bonds | | |
| Discounts on Bond Issuance | | |
| Transfers In | 375,000.00 | 800,000.00 |
| Transfers Out | <u>-</u> | <u>-</u> |
| Total Other Financing Sources (Uses) | <u>615,000.00</u> | <u>800,000.00</u> |
| Net Change in Fund Balance | 341,487.04 | (139,091.66) |
| Fund Balance at Beginning of Year | <u>1,278,689.13</u> | <u>1,417,780.79</u> |
| Fund Balance at End of Year | <u>\$ 1,620,176.17</u> | <u>\$ 1,278,689.13</u> |

CITY OF WALKER - GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL

FOR THE PERIOD ENDED MAY 31, 2011

PROJECTED THROUGH 12/31/11

| | LAST FISCAL YEAR | CURRENT FISCAL Y-T-D | ANNUAL BUDGET | BUDGET REMAINING | % Variance | Projected Actual 12/31/2011 | Projected Annual Budget Remaining | % Variance |
|---|---------------------|-------------------------|---------------------|-----------------------|----------------|-----------------------------------|---|---------------|
| REVENUES | | | | | | | | |
| Taxes | 2,596,671.37 | 1,172,258.88 | 2,661,400.00 | (1,489,141.12) | -55.95% | 2,710,252.00 | 48,852.00 | 1.84% |
| Licenses and Permits | 380,726.63 | 288,676.26 | 371,200.00 | (82,523.74) | -22.23% | 370,392.52 | (807.48) | -0.22% |
| Fines and Forfeits | 651,178.01 | 294,484.52 | 645,400.00 | (350,915.48) | -54.37% | 706,762.85 | 61,362.85 | 9.51% |
| Interest Income | 7,691.97 | 692.37 | 2,500.00 | (1,807.63) | -72.31% | 1,661.69 | (838.31) | -33.53% |
| Fees | 106,734.05 | 70,590.75 | 102,900.00 | (32,309.25) | -31.40% | 143,070.35 | 40,170.35 | 39.04% |
| Intergovernmental | 419,530.12 | 79,003.45 | 471,600.00 | (392,596.55) | -83.25% | 134,527.95 | (337,072.05) | -71.47% |
| Parks and Recreation Concessions | 36,657.58 | 27,127.00 | 38,100.00 | (10,973.00) | -28.80% | 59,679.40 | 21,579.40 | 56.64% |
| Miscellaneous | 40,375.41 | 22,349.63 | 33,700.00 | (11,350.37) | -33.68% | 27,125.69 | (6,574.31) | -19.51% |
| TOTAL GENERAL FUND REVENUES | 4,239,565.14 | 1,955,182.86 | 4,326,800.00 | (2,371,617.14) | -54.81% | 4,153,472.45 | (173,327.55) | -4.01% |
| EXPENDITURES | | | | | | | | |
| GENERAL AND ADMINISTRATIVE | | | | | | | | |
| Salaries | 675,540.73 | 299,753.74 | 720,300.00 | 420,546.26 | 58.38% | 719,926.25 | 373.75 | 0.05% |
| Payroll Taxes and Benefits | 231,039.83 | 120,521.05 | 271,600.00 | 151,078.95 | 55.63% | 287,475.42 | (15,875.42) | -5.85% |
| Aldermen's Per Diem | 48,600.00 | 20,000.00 | 60,000.00 | 40,000.00 | 66.67% | 48,000.00 | 12,000.00 | 20.00% |
| Advertising | 13,537.43 | 5,018.75 | 7,000.00 | 1,981.25 | 28.30% | 11,045.00 | (4,045.00) | -57.79% |
| Collection Costs | 45,501.84 | 19,693.03 | 48,200.00 | 28,506.97 | 59.14% | 49,983.50 | (1,783.50) | -3.70% |
| Bank Charges | 7,055.20 | 2,922.96 | 7,200.00 | 4,277.04 | 59.40% | 7,015.10 | 184.90 | 2.57% |
| Contracted Services | 31,113.41 | 10,318.20 | 30,300.00 | 19,981.80 | 65.95% | 22,763.68 | 7,536.32 | 24.87% |
| Coroner Fees | 3,800.00 | 500.00 | 3,500.00 | 3,000.00 | 85.71% | 1,200.00 | 2,300.00 | 65.71% |
| Court Costs | 10,800.00 | 4,800.00 | 14,400.00 | 9,600.00 | 66.67% | 13,200.00 | 1,200.00 | 8.33% |
| Economic Development | 10,000.00 | - | 10,000.00 | 10,000.00 | 100.00% | 10,000.00 | - | 0.00% |
| Insurance | 69,989.34 | 11,160.96 | 70,000.00 | 58,839.04 | 84.06% | 77,636.67 | (7,636.67) | -10.91% |
| Legal and Professional | 57,881.94 | 19,474.30 | 66,100.00 | 46,625.70 | 70.54% | 42,443.38 | 23,656.62 | 35.79% |
| Membership Fees / Educational Training | 20,820.16 | 13,179.18 | 16,800.00 | 3,620.82 | 21.55% | 31,630.04 | (14,830.04) | -88.27% |
| Miscellaneous | 1,528.13 | 3,136.27 | 2,000.00 | (1,136.27) | -56.81% | 7,527.05 | (5,527.05) | -276.35% |
| Printing, Postage, and Office Supplies | 54,225.37 | 30,498.76 | 55,600.00 | 25,101.24 | 45.15% | 73,197.02 | (17,597.02) | -31.65% |
| Promotional and Community Events | 29,561.89 | 5,012.90 | 13,700.00 | 8,687.10 | 63.41% | 8,633.93 | 5,066.07 | 36.98% |
| Rental Equipment | 18,263.90 | 4,511.48 | 13,800.00 | 9,288.52 | 67.31% | 10,827.55 | 2,972.45 | 21.54% |
| Repairs and Maintenance | 21,263.65 | 9,421.40 | 17,300.00 | 7,878.60 | 45.54% | 22,611.36 | (5,311.36) | -30.70% |
| Small Tools and Supplies | 16,985.44 | 1,619.05 | 9,500.00 | 7,880.95 | 82.96% | 3,885.72 | 5,614.28 | 59.10% |
| Telephone | 23,294.01 | 9,370.92 | 23,700.00 | 14,329.08 | 60.46% | 22,490.20 | 1,209.80 | 5.10% |
| Utilities | 23,721.10 | 9,193.58 | 24,600.00 | 15,406.42 | 62.63% | 22,064.59 | 2,535.41 | 10.31% |
| Uniforms | 8,968.15 | 3,520.59 | 7,900.00 | 4,379.41 | 55.44% | 8,449.42 | (549.42) | -6.95% |
| Vehicle Expense | 17,147.96 | 7,964.73 | 17,600.00 | 9,635.27 | 54.75% | 19,115.35 | (1,515.35) | -8.61% |
| Total General and Administrative | 1,440,639.48 | 611,591.85 | 1,511,100.00 | 899,508.15 | 59.53% | 1,521,121.23 | (10,021.23) | -0.66% |

CITY OF WALKER - GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL

FOR THE PERIOD ENDED MAY 31, 2011

PROJECTED THROUGH 12/31/11

| | LAST FISCAL YEAR | CURRENT FISCAL Y-T-D | ANNUAL BUDGET | BUDGET REMAINING | % Variance | Projected Actual 12/31/2011 | Projected Annual Budget Remaining | % Variance |
|--|---------------------|-------------------------|------------------|---------------------|---------------|-----------------------------------|---|---------------|
| ANIMAL CONTROL | | | | | | | | |
| Salaries | 79,858.67 | 39,745.73 | 96,100.00 | 56,354.27 | 58.64% | 95,266.47 | 833.53 | 0.87% |
| Payroll Taxes and Benefits | 46,445.82 | 22,647.39 | 58,900.00 | 36,252.61 | 61.55% | 54,119.37 | 4,780.63 | 8.12% |
| Animal Care Expense | 5,053.59 | 697.75 | 4,000.00 | 3,302.25 | 82.56% | 1,674.60 | 2,325.40 | 58.14% |
| Insurance | 3,562.90 | 1,504.54 | 3,300.00 | 1,795.46 | 54.41% | 2,144.90 | 1,155.10 | 35.00% |
| Legal and Professional | 9,685.50 | 3,252.50 | 3,000.00 | (252.50) | -8.42% | 6,947.01 | (3,947.01) | -131.57% |
| Membership Fees / Educational Training | 1,214.00 | - | 1,300.00 | 1,300.00 | 100.00% | - | 1,300.00 | 100.00% |
| Miscellaneous | 15,848.13 | 1,893.68 | 3,400.00 | 1,506.32 | 44.30% | (4,555.17) | 7,955.17 | 233.98% |
| Printing, Postage, and Office Supplies | 9,319.64 | 3,913.36 | 5,400.00 | 1,486.64 | 27.53% | 9,392.06 | (3,992.06) | -73.93% |
| Small Tools and Supplies | 1,584.44 | 589.80 | 1,000.00 | 410.20 | 41.02% | 1,415.52 | (415.52) | -41.55% |
| Telephone | 5,280.43 | 1,508.84 | 5,200.00 | 3,691.16 | 70.98% | 3,621.21 | 1,578.79 | 30.36% |
| Utilities | 7,180.33 | 2,339.07 | 6,400.00 | 4,060.93 | 63.45% | 5,613.77 | 786.23 | 12.28% |
| Uniforms | 1,139.72 | 440.59 | 1,200.00 | 759.41 | 63.28% | 1,057.42 | 142.58 | 11.88% |
| Vehicle Expense | 3,234.44 | 1,235.26 | 2,300.00 | 1,064.74 | 46.29% | 2,964.62 | (664.62) | -28.90% |
| Total Animal Control | 189,407.61 | 79,768.51 | 191,500.00 | 111,731.49 | 58.35% | 179,661.78 | 11,838.22 | 6.18% |
| PARKS AND RECREATION | | | | | | | | |
| Salaries | 48,818.15 | 34,369.51 | 42,600.00 | 8,230.49 | 19.32% | 82,378.26 | (39,778.26) | -93.38% |
| Payroll Taxes and Benefits | 18,405.28 | 9,896.24 | 23,800.00 | 13,903.76 | 58.42% | 23,615.23 | 184.77 | 0.78% |
| Contracted Services | 36,768.70 | 17,450.38 | 34,900.00 | 17,449.62 | 50.00% | 41,880.91 | (6,980.91) | -20.00% |
| Concession Supplies | 33,373.21 | 20,671.74 | 37,600.00 | 16,928.26 | 45.02% | 45,477.83 | (7,877.83) | -20.95% |
| Insurance | 10,179.92 | 6,814.57 | 9,100.00 | 2,285.43 | 25.11% | 9,490.10 | (390.10) | -4.29% |
| Legal and Professional | 6,259.25 | 1,290.00 | 6,500.00 | 5,210.00 | 80.15% | 1,388.00 | 5,112.00 | 78.65% |
| Membership Fees / Educational Training | 1,064.40 | 1,775.00 | 1,500.00 | (275.00) | -18.33% | 4,260.00 | (2,760.00) | -184.00% |
| Miscellaneous | 2,673.93 | 865.40 | 3,200.00 | 2,334.60 | 72.96% | 2,076.96 | 1,123.04 | 35.10% |
| Printing, Postage, and Office Supplies | 1,902.44 | 2,093.00 | 900.00 | (1,193.00) | -132.56% | 5,023.20 | (4,123.20) | -458.13% |
| Recreational Supplies | 22,640.19 | 12,726.94 | 24,600.00 | 11,873.06 | 48.26% | 30,544.66 | (5,944.66) | -24.17% |
| Rental Equipment | 3,314.81 | 2,570.50 | 4,200.00 | 1,629.50 | 38.80% | 6,169.20 | (1,969.20) | -46.89% |
| Repairs and Maintenance | 20,635.04 | 6,837.49 | 14,300.00 | 7,462.51 | 52.19% | 15,400.25 | (1,100.25) | -7.69% |
| Small Tools and Supplies | 6,917.06 | 5,511.50 | 6,700.00 | 1,188.50 | 17.74% | 13,227.60 | (6,527.60) | -97.43% |
| Telephone | 5,117.96 | 1,951.19 | 5,800.00 | 3,848.81 | 66.36% | 4,682.85 | 1,117.15 | 19.26% |
| Utilities | 23,431.65 | 9,697.73 | 24,600.00 | 14,902.27 | 60.58% | 23,274.55 | 1,325.45 | 5.39% |
| Uniforms | 351.12 | 386.99 | 300.00 | (86.99) | -29.00% | 928.78 | (628.78) | -209.59% |
| Total Parks and Recreation | 241,853.11 | 134,908.18 | 240,600.00 | 105,691.82 | 43.93% | 309,818.38 | (69,218.38) | -28.77% |

CITY OF WALKER - GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL

| | FOR THE PERIOD ENDED MAY 31, 2011 | | | | PROJECTED THROUGH 12/31/11 | | | |
|--|-----------------------------------|-------------------------|---------------------|---------------------|----------------------------|-----------------------------------|---|----------------|
| | LAST FISCAL YEAR | CURRENT FISCAL Y-T-D | ANNUAL BUDGET | BUDGET REMAINING | % Variance | Projected Actual 12/31/2011 | Projected Annual Budget Remaining | % Variance |
| POLICE DEPARTMENT | | | | | | | | |
| Salaries | 1,068,359.06 | 456,277.94 | 1,079,500.00 | 623,222.06 | 57.73% | 1,081,610.51 | (2,110.51) | -0.20% |
| Payroll Taxes and Benefits | 387,826.79 | 188,442.68 | 429,500.00 | 241,057.32 | 56.13% | 448,463.83 | (18,963.83) | -4.42% |
| Contracted Services | 7,754.50 | 2,430.59 | 6,200.00 | 3,769.41 | 60.80% | 5,833.42 | 366.58 | 5.91% |
| Court Costs | 1,200.00 | - | - | - | #DIV/0! | - | - | #DIV/0! |
| Insurance | 118,185.06 | 40,092.55 | 103,400.00 | 63,307.45 | 61.23% | 124,726.39 | (21,326.39) | -20.63% |
| Legal and Professional | 13,994.37 | 7,799.58 | 13,200.00 | 5,400.42 | 40.91% | 10,178.99 | 3,021.01 | 22.89% |
| Membership Fees / Educational Training | 8,749.50 | 2,853.11 | 5,500.00 | 2,646.89 | 48.13% | 6,847.46 | (1,347.46) | -24.50% |
| Miscellaneous | 11,022.19 | 1,145.57 | 8,700.00 | 7,554.43 | 86.83% | 2,749.37 | 5,950.63 | 68.40% |
| Printing, Postage, and Office Supplies | 11,489.25 | 4,371.88 | 10,800.00 | 6,428.12 | 59.52% | 10,492.51 | 307.49 | 2.85% |
| Promotional and Community Events | 1,439.94 | 834.51 | 1,200.00 | 365.49 | 30.46% | 2,002.82 | (802.82) | -66.90% |
| Rental Equipment | 16,293.28 | 5,125.25 | 16,900.00 | 11,774.75 | 69.67% | 12,300.60 | 4,599.40 | 27.22% |
| Repairs and Maintenance | 46,098.90 | 22,581.65 | 39,700.00 | 17,118.35 | 43.12% | 54,195.96 | (14,495.96) | -36.51% |
| Small Tools and Supplies | 68,778.57 | 9,799.57 | 15,600.00 | 5,800.43 | 37.18% | 23,518.98 | (7,918.98) | -50.76% |
| Telephone | 31,908.20 | 11,575.70 | 29,600.00 | 18,024.30 | 60.89% | 27,781.68 | 1,818.32 | 6.14% |
| Utilities | 7,855.15 | 3,303.17 | 7,600.00 | 4,296.83 | 56.54% | 7,927.61 | (327.61) | -4.31% |
| Uniforms | 16,251.99 | 7,487.79 | 16,700.00 | 9,212.21 | 55.16% | 17,970.70 | (1,270.70) | -7.61% |
| Vehicle Expense | 113,427.05 | 49,212.73 | 105,800.00 | 56,587.27 | 53.49% | 118,110.55 | (12,310.55) | -11.64% |
| Total Police Department | 1,930,633.80 | 813,334.27 | 1,889,900.00 | 1,076,565.73 | 56.96% | 1,954,711.38 | (64,811.38) | -3.43% |
| STREET DEPARTMENT | | | | | | | | |
| Salaries | 366,681.41 | 174,818.53 | 389,900.00 | 215,081.47 | 55.16% | 419,287.92 | (29,387.92) | -7.54% |
| Payroll Taxes and Benefits | 132,851.91 | 78,892.45 | 151,200.00 | 72,307.55 | 47.82% | 188,242.86 | (37,042.86) | -24.50% |
| Contracted Services | 155,750.25 | 59,661.60 | 100,000.00 | 40,338.40 | 40.34% | 143,187.84 | (43,187.84) | -43.19% |
| Equipment Expense | 36,441.94 | 33,019.74 | 39,400.00 | 6,380.26 | 16.19% | 79,247.38 | (39,847.38) | -101.14% |
| Insurance | 74,497.99 | 21,703.46 | 70,100.00 | 48,396.54 | 69.04% | 45,035.02 | 25,064.98 | 35.76% |
| Landscaping and Beautification | 21,285.48 | - | 100,000.00 | 100,000.00 | 100.00% | - | 100,000.00 | 100.00% |
| Legal and Professional | 15,298.15 | 38,435.73 | 10,000.00 | (28,435.73) | -284.36% | 90,537.75 | (80,537.75) | -805.38% |
| Membership Fees / Educational Training | 1,302.00 | 436.00 | 1,800.00 | 1,364.00 | 75.78% | 1,046.40 | 753.60 | 41.87% |
| Miscellaneous | 1,580.50 | 339.96 | 1,400.00 | 1,060.04 | 75.72% | 815.90 | 584.10 | 41.72% |
| Printing, Postage, and Office Supplies | 1,317.00 | 518.97 | 500.00 | (819.03) | -3.79% | 1,245.53 | (745.53) | -149.11% |
| Rental Equipment | 998.42 | 480.99 | 1,800.00 | 1,319.01 | 73.28% | 1,154.38 | 645.62 | 35.87% |
| Repairs and Maintenance | 38,410.42 | 20,053.63 | 23,000.00 | 2,946.37 | 12.81% | 48,128.71 | (25,128.71) | -109.26% |
| Small Tools and Supplies | 17,053.57 | 6,303.91 | 15,500.00 | 9,196.09 | 59.33% | 15,129.38 | 370.62 | 2.39% |
| Telephone | 12,330.32 | 4,491.92 | 12,100.00 | 7,608.08 | 62.88% | 10,780.60 | 1,319.40 | 10.90% |
| Utilities | 82,765.80 | 32,670.20 | 84,500.00 | 51,829.80 | 61.34% | 78,408.48 | 6,091.52 | 7.21% |
| Uniforms | 8,710.90 | 3,145.82 | 7,700.00 | 4,554.18 | 59.15% | 7,549.97 | 150.03 | 1.95% |
| Total Street Department | 967,276.06 | 474,972.91 | 1,008,900.00 | 533,927.09 | 52.92% | 1,129,798.12 | (120,898.12) | -11.98% |

CITY OF WALKER - GENERAL FUND
 STATEMENT OF REVENUES, EXPENDITURES,
 AND CHANGES IN FUND BALANCE -
 BUDGET AND ACTUAL

| | FOR THE PERIOD ENDED MAY 31, 2011 | | | | PROJECTED THROUGH 12/31/11 | | | |
|---|-----------------------------------|----------------------|-----------------|------------------|----------------------------|-----------------------------|-----------------------------------|------------|
| | LAST FISCAL YEAR | CURRENT FISCAL Y-T-D | ANNUAL BUDGET | BUDGET REMAINING | % Variance | Projected Actual 12/31/2011 | Projected Annual Budget Remaining | % Variance |
| Capital Outlay | 343,562.04 | 97,904.65 | 567,500.00 | 469,595.35 | 82.75% | 97,904.65 | 469,595.35 | 82.75% |
| Debt Service | 65,284.70 | 16,215.45 | - | (16,215.45) | #DIV/0! | 16,215.45 | (16,215.45) | #DIV/0! |
| TOTAL GENERAL FUND EXPENDITURES | 5,178,656.80 | 2,228,695.82 | 5,409,500.00 | 3,180,804.18 | 58.80% | 5,209,230.99 | 200,269.01 | 3.70% |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | (939,091.66) | (273,512.96) | (1,082,700.00) | 809,187.04 | | (1,055,758.54) | 26,941.46 | |
| 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 | 800,000.00 | 375,000.00 | 900,000.00 | (525,000.00) | -58.33% | 900,000.00 | - | 0.00% |
| Total Other Financing Sources (Uses) | 800,000.00 | 615,000.00 | 900,000.00 | (285,000.00) | -31.67% | 1,140,000.00 | 240,000.00 | 26.67% |
| NET CHANGE IN FUND BALANCE | (139,091.66) | 341,487.04 | (182,700.00) | 524,187.04 | | 84,241.46 | 266,941.46 | |
| FUND BALANCE AT BEGINNING OF YEAR | 1,417,780.79 | 1,278,689.13 | 1,278,689.13 | | | 1,278,689.13 | | |
| FUND BALANCE AT END OF YEAR | \$ 1,278,689.13 | \$ 1,620,176.17 | \$ 1,095,989.13 | | | \$ 1,362,930.59 | | |

*Special
Revenue
Fund*

CITY OF WALKER
SPECIAL REVENUE FUND
 BALANCE SHEET
 MAY 31, 2011

(WITH COMPARATIVE TOTALS AS OF DECEMBER 31, 2010)

| | <u>Current Month</u> | <u>Prior Month</u> | <u>Prior Year</u> |
|------------------------------------|------------------------|------------------------|------------------------|
| ASSETS | | | |
| Cash and Cash Equivalents | \$ 1,617,734.74 | \$ 1,876,880.65 | \$ 1,535,840.80 |
| Due from Other Governments | 177,642.93 | 177,642.93 | 177,642.93 |
| Due from Other Funds | (54,135.51) | (54,135.51) | - |
| Cash - Restricted | - | - | 1.00 |
| Total Assets | <u>\$ 1,741,242.16</u> | <u>\$ 2,000,388.07</u> | <u>\$ 1,713,484.73</u> |
| LIABILITIES | | | |
| Due to Other Funds | <u>\$ 55,265.51</u> | <u>\$ 372,653.25</u> | <u>\$ 297,653.25</u> |
| Total Liabilities | <u>55,265.51</u> | <u>372,653.25</u> | <u>297,653.25</u> |
| FUND BALANCE | | | |
| Reserved for Debt Service | 0.23 | 0.23 | 0.23 |
| Unreserved | <u>1,685,976.42</u> | <u>1,627,734.59</u> | <u>1,415,831.25</u> |
| Total Fund Balance | <u>1,685,976.65</u> | <u>1,627,734.82</u> | <u>1,415,831.48</u> |
| Total Liabilities and Fund Balance | <u>\$ 1,741,242.16</u> | <u>\$ 2,000,388.07</u> | <u>\$ 1,713,484.73</u> |

CITY OF WALKER
SPECIAL REVENUE FUND
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE
FOR THE PERIOD ENDED MAY 31, 2011

(WITH COMPARATIVE TOTALS FOR THE YEAR ENDED DECEMBER 31, 2010)

| | <u>Current Y-T-D</u> | <u>Prior Year</u> |
|--|------------------------|------------------------|
| Revenues: | | |
| Taxes | \$ 456,785.05 | \$ 1,045,387.68 |
| Interest Income | <u>500.49</u> | <u>2,365.35</u> |
| Total Revenues | 457,285.54 | 1,047,753.03 |
| Expenditures: | | |
| General Expenses | 8,004.86 | 18,771.87 |
| Debt Service | <u>54,135.51</u> | <u>317,134.60</u> |
| Total Expenditures | <u>62,140.37</u> | <u>335,906.47</u> |
| Excess (Deficiency) of Revenues over Expenditures | 395,145.17 | 711,846.56 |
| Other Financing Sources (Uses): | | |
| Issuance of Bonds | - | - |
| Payment to Refund Bonds | - | - |
| Discounts on Bond Issuance | - | - |
| Transfers Out | <u>(125,000.00)</u> | <u>(166,666.68)</u> |
| Total Other Financing Sources (Uses) | <u>(125,000.00)</u> | <u>(166,666.68)</u> |
| Net Change in Fund Balance | 270,145.17 | 545,179.88 |
| Fund Balance at Beginning of Year | <u>1,415,831.48</u> | <u>870,651.60</u> |
| Fund Balance at End of Year | <u>\$ 1,685,976.65</u> | <u>\$ 1,415,831.48</u> |

CITY OF WALKER - SPECIAL REVENUE FUND
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL

FOR THE PERIOD ENDED MAY 31, 2011

PROJECTED THROUGH 12/31/11

| | LAST FISCAL YEAR | CURRENT FISCAL YEAR | ANNUAL BUDGET | BUDGET REMAINING | % Variance | Projected Actual 12/31/2011 | Projected Annual Budget Remaining | % Variance |
|--|---------------------|------------------------|------------------|---------------------|---------------|-----------------------------------|---|---------------|
| Revenues: | | | | | | | | |
| Taxes | \$1,045,387.68 | \$456,785.05 | \$1,067,100.00 | (\$610,314.95) | -57.19% | \$1,055,841.56 | (\$11,258.44) | -1.06% |
| Interest | \$2,365.35 | \$500.49 | \$2,300.00 | (\$1,799.51) | -78.24% | \$1,201.18 | (\$1,098.82) | -47.77% |
| Total Revenues | \$1,047,753.03 | \$457,285.54 | \$1,069,400.00 | (\$612,114.46) | -57.24% | \$1,057,042.74 | (\$12,357.26) | -1.16% |
| Expenditures: | | | | | | | | |
| General Expenses | \$18,771.87 | \$8,004.86 | \$19,000.00 | \$10,995.14 | 57.87% | \$19,211.66 | (\$211.66) | -1.11% |
| Debt Service | \$317,134.60 | \$54,135.51 | \$306,250.00 | \$252,114.49 | 82.32% | \$316,004.60 | (\$9,754.60) | -3.19% |
| Total Expenditures | \$335,906.47 | \$62,140.37 | \$325,250.00 | \$263,109.63 | 80.89% | \$335,216.26 | (\$9,966.26) | -3.06% |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | \$711,846.56 | \$395,145.17 | \$744,150.00 | (\$349,004.83) | | \$721,826.48 | (\$22,323.52) | |
| Other Financing Sources (Uses): | | | | | | | | |
| Transfers Out | (\$166,666.68) | (\$125,000.00) | (\$300,000.00) | (\$175,000.00) | 58.33% | (\$166,666.68) | (\$133,333.32) | 44.44% |
| Total Other Financing Sources (Uses) | (\$166,666.68) | (\$125,000.00) | (\$300,000.00) | (\$175,000.00) | 58.33% | (\$166,666.68) | (\$133,333.32) | 44.44% |
| NET CHANGE IN FUND BALANCE | \$545,179.88 | \$270,145.17 | \$444,150.00 | (\$174,004.83) | -39.18% | \$555,159.80 | \$111,009.80 | 24.99% |
| FUND BALANCE AT BEGINNING OF YEAR | 870,651.60 | \$1,415,831.48 | \$1,415,831.48 | | | \$1,415,831.48 | | |
| FUND BALANCE AT END OF YEAR | \$1,415,831.48 | \$1,685,976.65 | \$1,859,981.48 | | | \$1,970,991.28 | | |

*General
Fixed Assets
and
Long Term
Debt*

CITY OF WALKER
GENERAL FIXED ASSETS
BALANCE SHEET
MAY 31, 2011

| | <u>Current Month</u> | <u>Prior Month</u> | <u>Prior Year</u> |
|--|------------------------|------------------------|------------------------|
| ASSETS | | | |
| Land | \$ 766,196.00 | \$ 766,196.00 | \$ 766,196.00 |
| Land Improvements | 137,756.28 | 137,756.28 | 137,756.28 |
| Accumulated Depreciation - Land Improvem | (40,126.14) | (40,126.14) | (40,126.14) |
| Buildings | 716,968.23 | 716,968.23 | 716,968.23 |
| Accumulated Depreciation - Buildings | (254,618.60) | (254,618.60) | (254,618.60) |
| Vehicles | 869,706.82 | 869,706.82 | 869,706.82 |
| Accumulated Depreciation - Vehicles | (587,154.81) | (587,154.81) | (587,154.81) |
| Heavy Equipment | 420,532.05 | 420,532.05 | 420,532.05 |
| Accumulated Depreciation - Heavy Equipme | (242,655.54) | (242,655.54) | (242,655.54) |
| Small Equipment | 117,607.41 | 117,607.41 | 117,607.41 |
| Accumulated Depreciation - Small Equipme | (87,521.07) | (87,521.07) | (87,521.07) |
| Recreational Equipment | 212,852.58 | 212,852.58 | 212,852.58 |
| Accumulated Depreciation - Recreational | (127,739.74) | (127,739.74) | (127,739.74) |
| Furniture and Fixtures | 163,423.44 | 163,423.44 | 163,423.44 |
| Accumulated Depreciation - Furniture and | (157,098.04) | (157,098.04) | (157,098.04) |
| Streets Infrastructure | 1,627,790.97 | 1,627,790.97 | 1,627,790.97 |
| Accumulated Depreciation - Streets Infra | (1,075,597.96) | (1,075,597.96) | (1,075,597.96) |
| Law Enforcement Equipment | 114,263.20 | 114,263.20 | 114,263.20 |
| Accumulated Depreciation - Law Enf Equip | (87,929.04) | (87,929.04) | (87,929.04) |
| Technology | 199,763.46 | 199,763.46 | 199,763.46 |
| Accumulated Depreciation - Technology | (65,805.02) | (65,805.02) | (65,805.02) |
| Construction in Progress | 189,861.81 | 189,861.81 | 190,129.81 |
| TOTAL FUND ASSETS | <u>\$ 2,810,476.29</u> | <u>\$ 2,810,476.29</u> | <u>\$ 2,810,744.29</u> |
| FUND BALANCE | | | |
| Investment in Capital Assets, Net of Rel | \$ 2,804,176.29 | \$ 2,804,176.29 | \$ 2,804,444.29 |
| Contributed Capital | 6,300.00 | 6,300.00 | 6,300.00 |
| Unreserved | - | - | - |
| TOTAL FUND BALANCE | <u>\$ 2,810,476.29</u> | <u>\$ 2,810,476.29</u> | <u>\$ 2,810,744.29</u> |

CITY OF WALKER
GENERAL LONG TERM DEBT
BALANCE SHEET
MAY 31, 2011

| | <u>Current Month</u> | <u>Prior Month</u> | <u>Prior Year</u> |
|--|-----------------------|-----------------------|-----------------------|
| ASSETS | | | |
| Bond Costs of Issuance | \$ 146,908.00 | \$ 146,908.00 | \$ 146,908.00 |
| TOTAL FUND ASSETS | <u>146,908.00</u> | <u>146,908.00</u> | <u>146,908.00</u> |
| LIABILITIES | | | |
| Accrued Interest Payable | 27,216.35 | 27,216.35 | 27,216.35 |
| Accrued Vacation Payable - Current Portion | 18,802.93 | 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 | 200,000.00 |
| 2009 Utility Revenue Bond Discounts S/T | (837.00) | (837.00) | (837.00) |
| 2000 Sales Tax Bond - L/T Portion | - | - | - |
| 2009 Utility Revenue Bonds - L/T | 2,510,000.00 | 2,510,000.00 | 2,510,000.00 |
| 2009 Utility Revenue Bond Discounts L/T | (10,499.00) | (10,499.00) | (10,499.00) |
| Accrued Vacation Payable | <u>56,408.77</u> | <u>56,408.77</u> | <u>56,408.77</u> |
| TOTAL LIABILITIES | <u>2,801,092.05</u> | <u>2,801,092.05</u> | <u>2,801,092.05</u> |
| FUND BALANCE | | | |
| Reserved for Debt Service | <u>(2,654,184.05)</u> | <u>(2,654,184.05)</u> | <u>(2,654,184.05)</u> |
| TOTAL FUND BALANCE | <u>(2,654,184.05)</u> | <u>(2,654,184.05)</u> | <u>(2,654,184.05)</u> |
| TOTAL LIABILITIES AND FUND BALANCES | <u>\$ 146,908.00</u> | <u>\$ 146,908.00</u> | <u>\$ 146,908.00</u> |

*Enterprise
Fund*

CITY OF WALKER
ENTERPRISE FUND
STATEMENT OF NET ASSETS
MAY 31, 2011

(WITH COMPARATIVE TOTALS AS OF DECEMBER 31, 2010)

| | <u>Current Month</u> | <u>Prior Month</u> | <u>Prior Year</u> |
|---|-------------------------|-------------------------|-------------------------|
| Current Assets: | | | |
| Cash and Cash Equivalents | 4,410,845.01 | 4,360,288.96 | 3,187,194.31 |
| Due from Other Funds | <u>54,258.49</u> | <u>372,653.25</u> | <u>306,637.12</u> |
| | 4,465,103.50 | 4,732,942.21 | 3,493,831.43 |
| Receivables: | | | |
| Accounts, Net | 420,412.12 | 498,686.80 | 743,605.53 |
| Unbilled Utility Sales | 450,134.81 | 450,134.81 | 450,134.81 |
| Due from Other Governments | <u>2,007.18</u> | <u>2,007.18</u> | <u>2,007.18</u> |
| | 872,554.11 | 950,828.79 | 1,195,747.52 |
| Inventory, at Cost | 199,712.73 | 199,712.73 | 218,990.25 |
| Prepaid Expenses | <u>67,524.88</u> | <u>67,524.88</u> | <u>67,524.88</u> |
| Total Current Assets | 5,604,895.22 | 5,951,008.61 | 4,976,094.08 |
| Noncurrent Assets: | | | |
| Restricted Cash, Cash Equivalents, and Investments: | | | |
| Revenue Bond Covenant Accounts | 291,759.98 | 245,301.43 | 201,633.94 |
| Investments - Customer Deposits | 646,568.19 | 646,568.19 | 646,971.09 |
| Deferred Bond Issuance Costs | 259,801.00 | 259,801.00 | 259,801.00 |
| Capital Assets, at Cost (Net of | | | |
| Accumulated Depreciation | <u>10,151,961.55</u> | <u>10,145,693.90</u> | <u>10,093,062.13</u> |
| Total Noncurrent Assets | <u>11,350,090.72</u> | <u>11,297,364.52</u> | <u>11,201,468.16</u> |
| Total Assets | <u>\$ 16,954,985.94</u> | <u>\$ 17,248,373.13</u> | <u>\$ 16,177,562.24</u> |

CITY OF WALKER
ENTERPRISE FUND
STATEMENT OF NET ASSETS
MAY 31, 2011

(WITH COMPARATIVE TOTALS AS OF DECEMBER 31, 2010)

| | <u>Current Month</u> | <u>Prior Month</u> | <u>Prior Year</u> |
|---|-----------------------------|-----------------------------|-----------------------------|
| Current Liabilities: | | | |
| Accounts Payable | \$ 430,920.33 | \$ 436,884.48 | \$ 385,878.24 |
| Accrued Salaries and Wages | 48,194.30 | 48,194.30 | 48,194.30 |
| Accumulated Unpaid Vacation | 7,515.00 | 7,515.00 | 7,515.00 |
| Customers' Deposits | 640,716.36 | 640,381.36 | 635,389.94 |
| Due to Other Funds | (54,135.51) | 195,277.99 | - |
| Other Current Liabilities | 42,948.19 | 44,423.85 | 28,286.20 |
| Bonds Payable | 137,331.35 | 137,331.35 | 84,998.30 |
| Accrued Bond Interest | 47,719.56 | 47,719.56 | 47,719.56 |
| Total Current Liabilities | <u>1,301,209.58</u> | <u>1,557,727.89</u> | <u>1,237,981.54</u> |
| Noncurrent Liabilities: | | | |
| Bonds Payable - Less Current Portion | 4,744,540.70 | 4,744,540.70 | 4,744,540.70 |
| Environmental Assessment | - | - | - |
| Accumulated Unpaid Vacation | 22,544.01 | 22,544.01 | 22,544.01 |
| Total Noncurrent Liabilities | <u>4,767,084.71</u> | <u>4,767,084.71</u> | <u>4,767,084.71</u> |
| Total Liabilities | <u>6,068,294.29</u> | <u>6,324,812.60</u> | <u>6,005,066.25</u> |
| Net Assets: | | | |
| Invested in Capital Assets, Net of Related Debt | 5,263,523.13 | 5,263,523.13 | 5,263,523.13 |
| Reserved for Debt Service | 68,916.00 | 68,916.00 | 68,916.00 |
| Unrestricted | 5,554,252.52 | 5,591,121.40 | 4,840,056.86 |
| Total Net Assets | <u>10,886,691.65</u> | <u>10,923,560.53</u> | <u>10,172,495.99</u> |
| Total Liabilities and Net Assets | <u>\$ 16,954,985.94</u> | <u>\$ 17,248,373.13</u> | <u>\$ 16,177,562.24</u> |

CITY OF WALKER
ENTERPRISE FUND (GAS, SEWER, WATER, & GARBAGE)
STATEMENT OF REVENUES, EXPENSES
AND CHANGES IN NET ASSETS
FOR THE PERIOD ENDED MAY 31, 2011
(WITH COMPARATIVE TOTALS AS OF DECEMBER 31, 2010)

| | <u>Current Y-T-D</u> | <u>Prior Year</u> |
|--|-------------------------|-------------------------|
| Operating Revenues: | | |
| Charges for Services | \$ 3,143,655.32 | \$ 6,475,521.31 |
| Waste Management Fees | 176,861.65 | 560,970.29 |
| Delinquent Charges | 75,821.94 | 148,154.24 |
| Miscellaneous Charges | <u>127,854.00</u> | <u>318,055.24</u> |
| Total Operating Revenues | 3,524,192.91 | 7,502,701.08 |
| Operating Expenses: | | |
| Natural Gas Purchases | 1,218,030.62 | 2,241,539.15 |
| Salaries and Wages | 344,381.17 | 767,739.81 |
| Payroll Taxes and Benefits | 141,609.42 | 286,666.81 |
| Contract Services | 227,819.59 | 526,662.29 |
| Deprecation | - | 573,931.90 |
| Equipment Expense | 37,241.58 | 75,960.05 |
| Equipment Rental | 21,554.00 | 24,793.71 |
| Lab Fees | 12,266.35 | 30,325.78 |
| Maintenance | 191,320.33 | 625,370.88 |
| Small Tools and Supplies | 6,792.43 | 26,473.14 |
| Utilities | 74,024.04 | 189,594.44 |
| Insurance Expense | 28,346.24 | 158,938.66 |
| Miscellaneous Expense | 20,561.29 | 59,922.66 |
| Office Expense | 24,542.34 | 53,050.73 |
| Professional Fees | 60,293.68 | 175,681.40 |
| Telephone Expense | 13,397.46 | 35,594.25 |
| Bad Debt Expense | <u>9,890.45</u> | <u>26,939.06</u> |
| Total Operating Expenses | <u>2,432,070.99</u> | <u>5,879,184.72</u> |
| Operating Income (Loss) | 1,092,121.92 | 1,623,516.36 |
| Add: | | |
| Nonoperating Revenues | 12,064.65 | 161,600.65 |
| Transfers In | 125,000.00 | 166,666.68 |
| Less: | | |
| Nonoperating Expenses | 139,990.91 | 192,121.53 |
| Transfers Out | <u>375,000.00</u> | <u>800,000.00</u> |
| Change in Net Assets | 714,195.66 | 959,662.16 |
| Total Net Assets at Beginning of Year | <u>10,172,496.99</u> | <u>9,212,834.83</u> |
| Total Net Assets at End of Year | <u>\$ 10,886,692.65</u> | <u>\$ 10,172,496.99</u> |

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

FOR THE PERIOD ENDED MAY 31, 2011

PROJECTED THROUGH 12/31/11

| | LAST FISCAL YEAR | CURRENT FISCAL YEAR | ANNUAL BUDGET | BUDGET REMAINING | % Variance | Projected Actual 12/31/2011 | Projected Annual Budget Remaining | % Variance |
|---|----------------------|------------------------|----------------------|-----------------------|----------------|-----------------------------------|---|---------------|
| OPERATING REVENUES | | | | | | | | |
| CHARGES FOR SERVICES | \$ 4,824,631.51 | \$ 2,467,746.19 | \$ 4,407,000.00 | \$ (1,939,253.81) | -44.00% | \$ 4,872,877.83 | \$ 465,877.83 | 10.57% |
| DELINQUENT CHARGES | 107,553.36 | 60,380.94 | 128,700.00 | (68,319.06) | -53.08% | 144,914.26 | 16,214.26 | 12.60% |
| MISCELLANEOUS CHARGES | 209,850.37 | 90,682.46 | 215,400.00 | (124,717.54) | -57.90% | 217,637.90 | 2,237.90 | 1.04% |
| TOTAL OPERATING REVENUES | 5,142,035.24 | 2,618,809.59 | 4,751,100.00 | (2,132,290.41) | -44.88% | 5,235,429.99 | 484,329.99 | 10.19% |
| OPERATING EXPENSES | | | | | | | | |
| NATURAL GAS PURCHASES | 2,241,539.15 | 1,218,030.62 | 2,036,300.00 | 818,269.38 | 40.18% | 2,353,616.11 | (317,316.11) | -15.58% |
| SALARIES AND WAGES | 411,912.02 | 188,782.71 | 469,800.00 | 281,017.29 | 59.82% | 452,578.82 | 17,221.18 | 3.67% |
| PAYROLL TAXES AND BENEFITS | 161,447.75 | 78,408.00 | 211,700.00 | 133,292.00 | 62.96% | 187,080.31 | 24,619.69 | 11.63% |
| CONTRACT SERVICES | \$118,222.69 | \$53,391.64 | \$105,000.00 | 51,608.36 | 49.15% | \$128,139.94 | (23,139.94) | -22.04% |
| DEPRECIATION | 144,859.55 | - | 155,800.00 | 155,800.00 | 100.00% | 149,205.34 | 6,594.66 | 4.23% |
| EQUIPMENT EXPENSES | 53,053.80 | 25,292.56 | 55,800.00 | 30,507.44 | 54.67% | 60,702.14 | (4,902.14) | -8.79% |
| EQUIPMENT RENTAL | 9,489.87 | 3,644.17 | 10,000.00 | 6,355.83 | 63.56% | 8,746.00 | 1,254.00 | 12.54% |
| MAINTENANCE | 90,817.05 | 27,699.66 | 103,200.00 | 75,500.34 | 73.16% | 66,479.18 | 36,720.82 | 35.58% |
| SMALL TOOLS AND SUPPLIES | 10,489.19 | 2,185.33 | 9,400.00 | 7,214.67 | 76.75% | 5,244.79 | 4,155.21 | 44.20% |
| UTILITIES | 6,985.71 | 2,534.40 | 7,100.00 | 4,565.60 | 64.30% | 6,082.56 | 1,017.44 | 14.33% |
| INSURANCE | 107,220.68 | 9,759.56 | 105,300.00 | 95,540.44 | 90.73% | 6,422.95 | 98,877.05 | 93.90% |
| MISCELLANEOUS | 30,108.25 | 9,252.48 | 26,300.00 | 17,047.52 | 64.82% | 22,205.95 | 4,094.05 | 15.57% |
| OFFICE EXPENSE | 40,513.87 | 20,977.07 | 41,900.00 | 20,922.93 | 49.94% | 50,344.96 | (8,444.96) | -20.16% |
| PROFESSIONAL FEES | 67,440.31 | 16,315.00 | 25,400.00 | 9,085.00 | 35.77% | (44,482.34) | 69,882.34 | 275.13% |
| TELEPHONE EXPENSE | 12,792.72 | 4,358.00 | 12,500.00 | 8,142.00 | 65.14% | 10,459.20 | 2,040.80 | 16.33% |
| BAD DEBT EXPENSE | 21,490.33 | 7,748.60 | 28,000.00 | 20,251.40 | 72.33% | 18,596.64 | 9,403.36 | 33.58% |
| TOTAL OPERATING EXPENSES | 3,528,382.94 | 1,668,379.80 | 3,403,500.00 | 1,735,120.20 | 50.98% | 3,481,422.55 | (77,922.55) | -2.29% |
| OPERATING INCOME (LOSS) | 1,613,652.30 | 950,429.79 | 1,347,600.00 | (397,170.21) | | 1,754,007.44 | 406,407.44 | |
| ADD: | | | | | | | | |
| NONOPERATING REVENUES | 60,503.90 | 11,623.85 | 89,400.00 | (77,776.15) | -87.00% | 27,897.24 | (61,502.76) | -68.80% |
| LESS: | | | | | | | | |
| NONOPERATING EXPENSES | 140,874.01 | 93,980.46 | 196,760.70 | 102,780.24 | 52.24% | 285,696.81 | (88,936.11) | -45.20% |
| TRANSFERS OUT | 800,000.00 | 375,000.00 | 900,000.00 | 525,000.00 | 58.33% | 900,000.00 | - | 0.00% |
| GAS DEPARTMENT NET INCOME (LOSS) | \$ 733,282.19 | \$ 493,073.18 | \$ 340,239.30 | \$ 152,833.88 | | \$ 596,207.87 | \$ 255,968.57 | |

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

FOR THE PERIOD ENDED MAY 31, 2011

PROJECTED THROUGH 12/31/11

OPERATING REVENUES

| | LAST FISCAL YEAR | CURRENT FISCAL YEAR | ANNUAL BUDGET | BUDGET REMAINING | % Variance | Projected Actual 12/31/2011 | Projected Annual Budget Remaining | % Variance |
|--------------------------|---------------------|------------------------|------------------|---------------------|---------------|-----------------------------------|---|---------------|
| CHARGES FOR SERVICES | \$ 519,733.10 | \$ 216,623.57 | \$ 534,300.00 | \$ (317,676.43) | -59.46% | \$ 519,896.57 | \$ (14,403.43) | -2.70% |
| WASTE MANAGEMENT FEES | 560,970.29 | 176,861.65 | 691,700.00 | (514,838.35) | -74.43% | 424,467.96 | (267,232.04) | -38.63% |
| DELINQUENT CHARGES | 13,591.40 | 4,348.40 | 14,900.00 | (10,551.60) | -70.82% | 10,436.16 | (4,463.84) | -29.96% |
| MISCELLANEOUS CHARGES | 8,900.85 | 3,605.98 | 9,600.00 | (5,994.02) | -62.44% | 8,654.35 | (945.65) | -9.85% |
| TOTAL OPERATING REVENUES | 1,103,195.64 | 401,439.60 | 1,250,500.00 | (849,060.40) | -67.90% | 963,455.04 | (287,044.96) | -22.95% |

OPERATING EXPENSES

| | | | | | | | | |
|----------------------------|--------------|------------|--------------|--------------|----------|--------------|--------------|----------|
| SALARIES AND WAGES | 198,493.39 | 76,032.81 | 191,300.00 | 115,267.19 | 60.25% | 177,256.48 | 14,043.52 | 7.34% |
| PAYROLL TAXES AND BENEFITS | 66,655.33 | 24,328.13 | 77,900.00 | 53,571.87 | 68.77% | 58,003.62 | 19,896.38 | 25.54% |
| CONTRACT SERVICES | 10,356.64 | 3,906.96 | 10,800.00 | 6,893.04 | 63.82% | 9,376.70 | 1,423.30 | 13.18% |
| DEPRECIATION | 353,468.48 | - | 360,100.00 | 360,100.00 | 100.00% | 364,072.53 | (3,972.53) | -1.10% |
| EQUIPMENT EXPENSES | 12,836.16 | 7,131.88 | 14,100.00 | 6,968.12 | 49.42% | 17,116.51 | (3,016.51) | -21.39% |
| EQUIPMENT RENTAL | 8,891.49 | 15,238.92 | 8,500.00 | (6,738.92) | -79.28% | 36,573.41 | (28,073.41) | -330.28% |
| LAB FEES | 25,635.78 | 12,016.35 | 21,200.00 | 9,183.65 | 43.32% | 28,839.24 | (7,639.24) | -36.03% |
| MAINTENANCE | 228,622.83 | 102,300.78 | 210,900.00 | 108,599.22 | 51.49% | 181,051.57 | 29,848.43 | 14.15% |
| SMALL TOOLS AND SUPPLIES | 9,951.50 | 3,180.35 | 9,500.00 | 6,319.65 | 66.52% | 7,632.84 | 1,867.16 | 19.65% |
| UTILITIES | 131,756.60 | 54,337.24 | 136,600.00 | 82,262.76 | 60.22% | 130,409.37 | 6,190.63 | 4.53% |
| INSURANCE | 22,690.23 | 7,000.68 | 20,000.00 | 12,999.32 | 65.00% | 23,487.06 | (3,487.06) | -17.44% |
| MISCELLANEOUS | 5,101.19 | 2,374.53 | 3,900.00 | 1,525.47 | 39.11% | 5,698.87 | (1,798.87) | -46.12% |
| OFFICE EXPENSE | 3,906.42 | 1,087.25 | 4,000.00 | 2,912.75 | 72.82% | 2,609.39 | 1,390.61 | 34.77% |
| PROFESSIONAL FEES | 22,884.98 | 35,948.68 | 15,900.00 | (20,048.68) | -126.09% | 84,568.83 | (68,668.83) | -431.88% |
| TELEPHONE EXPENSE | 13,315.70 | 5,410.68 | 13,800.00 | 8,389.32 | 60.79% | 12,985.63 | 814.37 | 5.90% |
| BAD DEBT EXPENSE | 762.69 | 287.07 | 800.00 | 512.93 | 64.12% | 688.97 | 111.03 | 13.88% |
| TOTAL OPERATING EXPENSES | 1,115,329.41 | 350,582.31 | 1,099,300.00 | 748,717.69 | 68.11% | 1,140,371.02 | (41,071.02) | -3.74% |
| OPERATING INCOME (LOSS) | (12,133.77) | 50,857.29 | 151,200.00 | (100,342.71) | | (176,915.98) | (328,115.98) | |

ADD:

| | | | | | | | | |
|-----------------------|------------|------------|------------|--------------|----------|------------|----------|----------|
| NONOPERATING REVENUES | 15,300.00 | (25.00) | 400.00 | (425.00) | -106.25% | (60.00) | (460.00) | -115.00% |
| TRANSFERS IN | 166,666.68 | 125,000.00 | 300,000.00 | (175,000.00) | -58.33% | 300,000.00 | - | 0.00% |

LESS:

| | | | | | | | | |
|------------------------------------|---------------|---------------|---------------|-----------------|---------|--------------|-----------------|---------|
| NONOPERATING EXPENSES | 18,123.60 | 11,778.46 | - | (11,778.46) | #DIV/0! | 28,268.30 | (28,268.30) | #DIV/0! |
| SEWER DEPARTMENT NET INCOME (LOSS) | \$ 151,709.31 | \$ 164,053.83 | \$ 451,600.00 | \$ (287,546.17) | | \$ 94,755.72 | \$ (356,844.28) | |

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

FOR THE PERIOD ENDED MAY 31, 2011

PROJECTED THROUGH 12/31/11

OPERATING REVENUES

| | LAST FISCAL YEAR | CURRENT FISCAL YEAR | ANNUAL BUDGET | BUDGET REMAINING | % Variance | Projected Actual 12/31/2011 | Projected Annual Budget Remaining | % Variance |
|---------------------------------|---------------------|------------------------|-------------------|---------------------|----------------|-----------------------------------|---|---------------|
| CHARGES FOR SERVICES | \$ 809,549.95 | \$ 324,089.11 | \$ 840,900.00 | \$ (516,810.89) | -61.46% | \$ 777,813.86 | \$ (63,086.14) | -7.50% |
| DELINQUENT CHARGES | 20,008.63 | 8,110.89 | 20,700.00 | (12,589.11) | -60.82% | 19,466.14 | (1,233.86) | -5.96% |
| MISCELLANEOUS CHARGES | 99,089.35 | 33,508.51 | 93,300.00 | (59,791.49) | -64.09% | 80,420.42 | (12,879.58) | -13.80% |
| TOTAL OPERATING REVENUES | 928,647.93 | 365,708.51 | 954,900.00 | (589,191.49) | -61.70% | 877,700.42 | (77,199.58) | -8.08% |

OPERATING EXPENSES

| | | | | | | | | |
|---------------------------------|-------------------|-------------------|-------------------|--------------------|---------------|-------------------|-------------------|---------------|
| SALARIES AND WAGES | 151,438.35 | 76,926.53 | 163,000.00 | 86,073.47 | 52.81% | 184,414.26 | (21,414.26) | -13.14% |
| PAYROLL TAXES AND BENEFITS | 58,120.57 | 38,673.80 | 64,400.00 | 25,726.20 | 39.95% | 92,324.34 | (27,924.34) | -43.36% |
| CONTRACT SERVICES | 54,841.11 | 24,408.99 | 52,800.00 | 28,391.01 | 53.77% | 58,581.58 | (5,781.58) | -10.95% |
| DEPRECIATION | 75,603.87 | - | 77,000.00 | 77,000.00 | 100.00% | 77,871.99 | (871.99) | -1.13% |
| EQUIPMENT EXPENSES | 10,070.09 | 4,817.14 | 10,200.00 | 5,382.86 | 52.77% | 11,561.13 | (1,361.13) | -13.34% |
| EQUIPMENT RENTAL | 5,933.43 | 2,511.27 | 6,400.00 | 3,888.73 | 60.76% | 6,027.05 | 372.95 | 5.83% |
| LAB FEES | 4,690.00 | 250.00 | 2,900.00 | 2,650.00 | 91.38% | 600.00 | 2,300.00 | 79.31% |
| MAINTENANCE | 303,459.93 | 61,277.84 | 193,600.00 | 132,322.16 | 68.35% | 147,066.82 | 46,533.18 | 24.04% |
| SMALL TOOLS AND SUPPLIES | 6,032.45 | 1,426.75 | 5,800.00 | 4,373.25 | 75.40% | 3,424.20 | 2,375.80 | 40.96% |
| UTILITIES | 50,852.13 | 17,152.40 | 51,000.00 | 33,847.60 | 66.37% | 41,165.76 | 9,834.24 | 19.28% |
| INSURANCE | 29,027.75 | 11,470.84 | 25,800.00 | 14,329.16 | 55.54% | 32,001.89 | (6,201.89) | -24.04% |
| MISCELLANEOUS | 24,713.22 | 8,934.28 | 31,100.00 | 22,165.72 | 71.27% | 21,442.27 | 9,657.73 | 31.05% |
| OFFICE EXPENSE | 8,370.44 | 2,478.02 | 9,400.00 | 6,921.98 | 73.64% | 5,947.24 | 3,452.76 | 36.73% |
| PROFESSIONAL FEES | 83,347.36 | 6,810.00 | 87,700.00 | 80,890.00 | 92.23% | (76,755.51) | 164,455.51 | 187.52% |
| TELEPHONE EXPENSE | 9,485.83 | 3,628.78 | 8,900.00 | 5,271.22 | 59.23% | 8,709.08 | 190.92 | 2.15% |
| BAD DEBT EXPENSE | 4,160.06 | 1,671.53 | 5,100.00 | 3,428.47 | 67.22% | 4,011.67 | 1,088.33 | 21.34% |
| TOTAL OPERATING EXPENSES | 880,146.59 | 262,438.17 | 795,100.00 | 532,661.83 | 66.99% | 618,393.77 | 176,706.23 | 22.22% |
| OPERATING INCOME (LOSS) | 48,501.34 | 103,270.34 | 159,800.00 | (56,529.66) | | 259,306.65 | 99,506.65 | |

ADD:

| | | | | | | | | |
|-----------------------|-----------|--------|-----------|-------------|---------|----------|-------------|---------|
| NONOPERATING REVENUES | 85,796.75 | 465.80 | 30,600.00 | (30,134.20) | -98.48% | 1,117.92 | (29,482.08) | -96.35% |
|-----------------------|-----------|--------|-----------|-------------|---------|----------|-------------|---------|

LESS:

| | | | | | | | | |
|---|----------------------|---------------------|----------------------|------------------------|---------|----------------------|-----------------------|---------|
| NONOPERATING EXPENSES | 33,123.92 | 34,231.99 | - | (34,231.99) | #DIV/0! | 82,156.77 | (82,156.77) | #DIV/0! |
| WATER DEPARTMENT NET INCOME (LOSS) | \$ 101,174.17 | \$ 69,504.15 | \$ 190,400.00 | \$ (120,895.85) | | \$ 178,267.80 | \$ (12,132.20) | |

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

FOR THE PERIOD ENDED MAY 31, 2011

PROJECTED THROUGH 12/31/11

| | LAST FISCAL YEAR | CURRENT FISCAL YEAR | ANNUAL BUDGET | BUDGET REMAINING | % Variance | Projected Actual 12/31/2011 | Projected Annual Budget Remaining | % Variance |
|---|-----------------------|------------------------|-----------------------|---------------------|----------------|-----------------------------------|---|---------------|
| OPERATING REVENUES | | | | | | | | |
| CHARGES FOR SERVICES | \$ 321,606.75 | \$ 135,196.45 | \$ 330,400.00 | \$ (195,203.55) | -59.08% | \$ 324,471.48 | \$ (5,928.52) | -1.79% |
| DELINQUENT CHARGES | 7,000.85 | 2,981.71 | 7,400.00 | (4,418.29) | -59.71% | 7,156.10 | (243.90) | -3.30% |
| MISCELLANEOUS CHARGES | 214.67 | 57.05 | 200.00 | (142.95) | -71.48% | 136.92 | (63.08) | -31.54% |
| TOTAL OPERATING REVENUES | 328,822.27 | 138,235.21 | 338,000.00 | (199,764.79) | -59.10% | 331,764.50 | (6,235.50) | -1.84% |
| OPERATING EXPENSES | | | | | | | | |
| SALARIES AND WAGES | 5,896.05 | 2,639.12 | 3,798.89 | 1,159.77 | 30.53% | 6,331.49 | (2,532.60) | -66.67% |
| PAYROLL TAXES AND BENEFITS | 443.16 | 199.49 | 300.00 | 100.51 | 33.50% | 471.64 | (171.64) | -57.21% |
| CONTRACT SERVICES | 343,241.85 | 146,112.00 | 350,200.00 | 204,088.00 | 58.28% | 350,668.80 | (468.80) | -0.13% |
| EQUIPMENT RENTAL | 478.92 | 159.64 | 500.00 | 340.36 | 68.07% | 383.14 | 116.86 | 23.37% |
| MAINTENANCE | 2,471.07 | 42.05 | 1,900.00 | 1,857.95 | 97.79% | 100.92 | 1,799.08 | 94.69% |
| INSURANCE | - | 115.16 | - | (115.16) | #DIV/0! | 276.38 | (276.38) | #DIV/0! |
| OFFICE EXPENSE | 260.00 | - | 400.00 | 400.00 | 100.00% | - | 400.00 | 100.00% |
| PROFESSIONAL FEES | 2,008.75 | 1,220.00 | 2,100.00 | 880.00 | 41.90% | 1,220.00 | 880.00 | 41.90% |
| BAD DEBT EXPENSE | 525.98 | 183.25 | 500.00 | 316.75 | 63.35% | 439.80 | 60.20 | 12.04% |
| TOTAL OPERATING EXPENSES | 355,325.78 | 150,670.71 | 359,698.89 | 209,028.18 | 58.11% | 359,892.17 | (193.28) | -0.05% |
| OPERATING INCOME (LOSS) | (26,503.51) | (12,435.50) | (21,698.89) | 9,263.39 | | (28,127.67) | (6,428.78) | |
| GARBAGE DEPARTMENT NET INCOME (LOSS) | \$ (26,503.51) | \$ (12,435.50) | \$ (21,698.89) | \$ 9,263.39 | | \$ (28,127.67) | \$ (6,428.78) | |

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
M A Y 2 0 1 1

| Dept # | Acct # | Account Description | Date | Transaction description | Amount |
|--------|--------|---------------------------|-----------|--------------------------------|--------------------------|
| 1 | 4100 | Occupational License Reve | 5/3/2011 | refund overpayment | \$40.02 |
| | | | | ** ACCOUNT TOTAL ** | <u>\$40.02</u> |
| 1 | 5065 | Group Health Insurance Co | 5/3/2011 | employer premium | \$201.93 |
| | | | | ** ACCOUNT TOTAL ** | <u>\$201.93</u> |
| 1 | 5066 | Group Life Insurance Cont | 5/31/2011 | group life employer premium | \$201.93 |
| | | | | ** ACCOUNT TOTAL ** | <u>\$201.93</u> |
| 1 | 5069 | Group Insurance Adm Fees | 5/3/2011 | flex system admn. fees | \$39.13 |
| | | | 5/10/2011 | Flex system plan fees | \$39.13 |
| | | | 5/31/2011 | Flex System Adm Fees | \$39.13 |
| | | | | ** ACCOUNT TOTAL ** | <u>\$117.39</u> |
| 1 | 5100 | Travel | 5/24/2011 | hotel accommodations | \$237.00 |
| | | | 5/4/2011 | reimburse milage expense | \$133.44 |
| | | | 5/24/2011 | Nancy Kimble/Quarterly Trainin | \$40.00 |
| | | | | ** ACCOUNT TOTAL ** | <u>\$410.44</u> |
| 1 | 5200 | Advertising | 5/17/2011 | single banner signs | \$380.00 |
| | | | 6/7/2011 | ads | \$501.00 |
| | | | 6/7/2011 | Stanford Who's Who | \$9.95 |
| | | | | ** ACCOUNT TOTAL ** | <u>\$890.95</u> |
| 1 | 5205 | Annual Fees, Dues and Sub | 6/7/2011 | Grants/Cities & Towns | \$251.04 |
| | | | 6/7/2011 | website domain DOTEASY | \$95.40 |
| | | | | ** ACCOUNT TOTAL ** | <u>\$346.44</u> |
| 1 | 5215 | Fuel Expense | 6/7/2011 | octane and diesel | \$1,222.75 |
| | | | | ** ACCOUNT TOTAL ** | <u>\$1,222.75</u> |
| 1 | 5220 | Insurance-Vehicles | 5/24/2011 | physical damage policy | \$3,233.38 |
| | | | 5/24/2011 | MVR/vehicle insurance | \$92.40 |
| | | | | ** ACCOUNT TOTAL ** | <u>\$3,325.78</u> |
| 1 | 5221 | Insurance-General Liabili | 5/24/2011 | general liability | \$1,377.38 |
| | | | | ** ACCOUNT TOTAL ** | <u>\$1,377.38</u> |
| 1 | 5236 | Maintenance-Buildings and | 5/24/2011 | freon/labor Town Hall | \$392.50 |
| | | | 5/17/2011 | pine, qtr round oak | \$10.40 |
| | | | 5/17/2011 | base shoe oak,screws,drill bit | \$11.67 |
| | | | 6/7/2011 | paint,drop cloth,roller | \$146.25 |
| | | | 6/7/2011 | pest control | \$20.00 |
| | | | | ** ACCOUNT TOTAL ** | <u>\$580.82</u> |

Account Distribution Listing
M A Y 2 0 1 1

| Dept # | Acct # | Account Description | Date | Transaction description | Amount |
|--------|--------|---------------------------|-----------|----------------------------|--------------------------|
| 1 | 5237 | Maintenance-Vehicles | 5/17/2011 | lug wrench FA1000 | \$55.29 |
| | | | 5/17/2011 | tires,mount,balance FA1000 | \$730.00 |
| | | | 5/17/2011 | alignment FA1000 | \$55.00 |
| | | | 5/17/2011 | horn FA760 | \$29.98 |
| | | | 5/17/2011 | driver's seat kit FA682 | \$43.69 |
| | | | 5/17/2011 | veh inspection FA1000 | \$18.00 |
| | | | 5/24/2011 | tire repair FA654 | \$15.00 |
| | | | | ** ACCOUNT TOTAL ** | <u>\$946.96</u> |
| 1 | 5243 | Maintenance-Software | 5/24/2011 | April maint/support | \$600.00 |
| | | | 5/3/2011 | May/support-maint. | \$264.97 |
| | | | 5/10/2011 | May support | \$350.00 |
| | | | 6/7/2011 | March support/maintenance | \$600.00 |
| | | | | ** ACCOUNT TOTAL ** | <u>\$1,814.97</u> |
| 1 | 5250 | Magistrate Expense | 6/7/2011 | court/May | \$1,200.00 |
| | | | | ** ACCOUNT TOTAL ** | <u>\$1,200.00</u> |
| 1 | 5255 | Postage, Mail, Delivery | 6/7/2011 | freight | \$9.20 |
| | | | 6/7/2011 | freight | \$10.65 |
| | | | | ** ACCOUNT TOTAL ** | <u>\$19.85</u> |
| 1 | 5260 | Printing | 5/10/2011 | envelopes | \$260.00 |
| | | | 5/17/2011 | business cards | \$90.00 |
| | | | 5/24/2011 | print supplemental pages | \$800.89 |
| | | | | ** ACCOUNT TOTAL ** | <u>\$1,150.89</u> |
| 1 | 5266 | Rentals-Equipment | 5/3/2011 | copier/May/lease-purchase | \$684.57 |
| | | | 5/10/2011 | copier/Purchasing | \$382.28 |
| | | | | ** ACCOUNT TOTAL ** | <u>\$1,066.85</u> |
| 1 | 5267 | Rentals-Uniform & Clothin | 5/17/2011 | uniform rental | \$67.25 |
| | | | 5/17/2011 | uniform rental | \$67.25 |
| | | | 5/24/2011 | uniform rental | \$67.25 |
| | | | 6/7/2011 | uniform rental | \$67.25 |
| | | | | ** ACCOUNT TOTAL ** | <u>\$269.00</u> |
| 1 | 5285 | Telephone Services | 6/7/2011 | phone/internet | \$1,286.56 |
| | | | 6/7/2011 | phone/internet/purchasing | \$271.74 |
| | | | | ** ACCOUNT TOTAL ** | <u>\$1,558.30</u> |
| 1 | 5287 | Wireless Communication Se | 5/17/2011 | April phone service | \$503.23 |
| | | | | ** ACCOUNT TOTAL ** | <u>\$503.23</u> |
| 1 | 5290 | Utilities | 5/24/2011 | utilities | \$206.96 |
| | | | 5/24/2011 | utilities | \$17.92 |
| | | | 6/2/2011 | utilities | \$18.33 |

Account Distribution Listing
M A Y 2 0 1 1

| Dept # | Acct # | Account Description | Date | Transaction description | Amount |
|--------|--------|---------------------------|----------------------------|------------------------------|-------------------|
| | | | 6/2/2011 | utilities | \$130.95 |
| | | | 6/2/2011 | utilities | \$18.33 |
| | | | 6/2/2011 | utilities | \$802.19 |
| | | | 6/2/2011 | utilities | \$18.33 |
| | | | 6/2/2011 | utilities | \$345.78 |
| | | | 6/2/2011 | utilities | \$21.36 |
| | | | 6/2/2011 | utilities | \$72.09 |
| | | | ** ACCOUNT TOTAL ** | | \$1,652.24 |
| 1 | 5310 | Clothing and Uniform Supp | 6/7/2011 | shirts | \$140.49 |
| | | | ** ACCOUNT TOTAL ** | | \$140.49 |
| 1 | 5315 | Computer Supplies | 5/10/2011 | toner | \$135.78 |
| | | | 5/17/2011 | USB drive | \$10.49 |
| | | | 5/17/2011 | ink cartridges | \$83.56 |
| | | | 5/17/2011 | ink cartridges | \$361.76 |
| | | | 6/7/2011 | toner | \$123.98 |
| | | | 6/7/2011 | usb flash drive | \$48.00 |
| | | | ** ACCOUNT TOTAL ** | | \$763.57 |
| 1 | 5325 | Household Cleaning Suppli | 6/7/2011 | fabuloso | \$2.97 |
| | | | 5/24/2011 | museum supplies | \$22.80 |
| | | | ** ACCOUNT TOTAL ** | | \$25.77 |
| 1 | 5335 | Office Supplies | 5/17/2011 | file cabinet | \$540.33 |
| | | | 5/10/2011 | stapler,staples | \$77.98 |
| | | | 5/17/2011 | paper | \$109.98 |
| | | | 5/17/2011 | labels,envelopes | \$38.37 |
| | | | 5/17/2011 | address labels | \$124.97 |
| | | | 5/24/2011 | horizon pocket seal | \$36.95 |
| | | | 5/24/2011 | cash box,dry erase board | \$115.97 |
| | | | 5/24/2011 | paper | \$229.93 |
| | | | 5/24/2011 | jumbo postcards | \$126.90 |
| | | | 6/7/2011 | mail meter supplies | \$173.00 |
| | | | 6/7/2011 | paper | \$52.39 |
| | | | 6/7/2011 | envelopes | \$59.80 |
| | | | 6/7/2011 | office supplies/command post | \$120.86 |
| | | | 6/7/2011 | tape,pens,writing pads | \$85.53 |
| | | | 6/7/2011 | calendar notebook | \$9.49 |
| | | | ** ACCOUNT TOTAL ** | | \$1,902.45 |
| 1 | 5345 | Safety Supplies | 5/17/2011 | national day of prayer sign | \$30.00 |
| | | | 5/24/2011 | mirrored eyewear | \$94.08 |
| | | | 6/7/2011 | fire extinguishers | \$65.00 |
| | | | 6/7/2011 | fire extinguishers | \$317.00 |
| | | | 6/7/2011 | first aid kit | \$86.60 |
| | | | ** ACCOUNT TOTAL ** | | \$592.68 |
| 1 | 5396 | Small Tools and Other Non | 5/17/2011 | tire tool FA1000 | \$75.62 |

Account Distribution Listing
M A Y 2 0 1 1

| Dept # | Acct # | Account Description | Date | Transaction description | Amount |
|----------------------------|--------|---------------------------|-----------|--------------------------------|---------------------------------|
| ** ACCOUNT TOTAL ** | | | | | <u><u>\$75.62</u></u> |
| 1 | 5399 | Other Operating Supplies | 5/17/2011 | electrical cord FA22 | \$295.00 |
| | | | 5/17/2011 | wasp spray | \$110.00 |
| | | | 5/17/2011 | welding rod | \$83.59 |
| | | | 5/17/2011 | keys & rings | \$73.90 |
| | | | 5/24/2011 | air,oil filters | \$35.42 |
| | | | 5/24/2011 | gloves,tissue | \$289.51 |
| | | | 5/24/2011 | motor oil,grease,Delvac mobil | \$254.03 |
| | | | 5/24/2011 | pipe for flag poles | \$886.38 |
| | | | 5/24/2011 | nylon flags | \$690.00 |
| | | | 5/24/2011 | vinyl tubing | \$5.17 |
| | | | 6/7/2011 | propane | \$88.40 |
| | | | 6/7/2011 | battery,terminal | \$138.48 |
| | | | 6/7/2011 | return screws | (\$12.24) |
| | | | 6/7/2011 | file round bastard 8" | \$5.73 |
| | | | 6/7/2011 | wasp spray | \$43.92 |
| | | | 6/7/2011 | masking tape | \$7.67 |
| | | | 6/7/2011 | tri pack screws | \$30.72 |
| | | | 6/7/2011 | chalk,sign marker | \$20.36 |
| | | | 6/7/2011 | keys/warehouse | \$19.00 |
| | | | 6/7/2011 | swik fruit punch drink | \$210.20 |
| | | | 6/7/2011 | bottles of car protectant | \$27.36 |
| | | | 6/7/2011 | battery 2-pack | \$198.00 |
| | | | 6/7/2011 | 2 ton jacks,ratchet,blades | \$106.92 |
| | | | 6/7/2011 | bug wash,chairs,terry cloth | \$54.51 |
| | | | 6/7/2011 | folding tables&chairs | \$256.64 |
| | | | 6/7/2011 | batteries,degreaser,trash bags | \$445.66 |
| | | | 6/7/2011 | dust remover,coffee cups | \$73.36 |
| | | | 6/7/2011 | trash bags | \$96.80 |
| ** ACCOUNT TOTAL ** | | | | | <u><u>\$4,534.49</u></u> |
| 1 | 5405 | Engineering and Architect | 5/24/2011 | LOLOL plan review | \$1,067.50 |
| | | | 5/24/2011 | LOLOL plan review | \$1,880.00 |
| ** ACCOUNT TOTAL ** | | | | | <u><u>\$2,947.50</u></u> |
| 1 | 5410 | Legal Fees | 6/7/2011 | court/May | \$1,000.00 |
| ** ACCOUNT TOTAL ** | | | | | <u><u>\$1,000.00</u></u> |
| 1 | 5420 | Contract Labor | 5/17/2011 | museum worker | \$105.00 |
| | | | 5/9/2011 | Museum Worker | \$70.00 |
| | | | 5/24/2011 | museum worker | \$70.00 |
| | | | 5/31/2011 | museum worker | \$70.00 |
| ** ACCOUNT TOTAL ** | | | | | <u><u>\$315.00</u></u> |
| 1 | 5425 | Contract Services | 5/4/2011 | May janitorial | \$500.00 |
| ** ACCOUNT TOTAL ** | | | | | <u><u>\$500.00</u></u> |
| 1 | 5499 | Other Professional Servic | 6/7/2011 | May transactions | \$408.00 |
| ** ACCOUNT TOTAL ** | | | | | <u><u>\$408.00</u></u> |

Account Distribution Listing
M A Y 2 0 1 1

| Dept # | Acct # | Account Description | Date | Transaction description | Amount |
|--------|--------|---------------------------|-----------|--------------------------------|--------------------------|
| 1 | 5500 | Miscellaneous Charges | 5/26/2011 | DPW ground breaking | \$16.37 |
| | | | | ** ACCOUNT TOTAL ** | <u>\$16.37</u> |
| 1 | 5560 | Business Meetings | 5/4/2011 | meals/LSP & ATF agents | \$67.71 |
| | | | 6/7/2011 | refreshments/master plan meeti | \$35.87 |
| | | | | ** ACCOUNT TOTAL ** | <u>\$103.58</u> |
| 1 | 5580 | Promotional / Community E | 5/24/2011 | all week pill bottles | \$322.50 |
| | | | 5/24/2011 | 16 oz stadium cups | \$147.50 |
| | | | 5/24/2011 | s&h,setup fee | \$179.66 |
| | | | 5/24/2011 | courtesey bags | \$122.50 |
| | | | 6/7/2011 | poster/5k run,auction refreshm | \$51.15 |
| | | | | ** ACCOUNT TOTAL ** | <u>\$823.31</u> |
| 1 | 5735 | Acquisitions-Furniture an | 5/16/2011 | museum display cases | \$6,100.00 |
| | | | | ** ACCOUNT TOTAL ** | <u>\$6,100.00</u> |
| 1 | 5830 | Capital Lease Principal | 5/3/2011 | phone, TOW equipment | \$419.67 |
| | | | | ** ACCOUNT TOTAL ** | <u>\$419.67</u> |
| 1 | 5835 | Capital Lease Interest | 5/3/2011 | phone, TOW equipment | \$58.42 |
| | | | | ** ACCOUNT TOTAL ** | <u>\$58.42</u> |
| 2 | 5065 | Group Health Insurance Co | 5/3/2011 | employer premium | \$40.89 |
| | | | | ** ACCOUNT TOTAL ** | <u>\$40.89</u> |
| 2 | 5066 | Group Life Insurance Cont | 5/31/2011 | group life employer premium | \$27.26 |
| | | | | ** ACCOUNT TOTAL ** | <u>\$27.26</u> |
| 2 | 5215 | Fuel Expense | 6/7/2011 | octane and diesel | \$203.79 |
| | | | | ** ACCOUNT TOTAL ** | <u>\$203.79</u> |
| 2 | 5220 | Insurance-Vehicles | 5/24/2011 | physical damage policy | \$401.25 |
| | | | 5/24/2011 | MVR/vehicle insurance | \$16.80 |
| | | | | ** ACCOUNT TOTAL ** | <u>\$418.05</u> |
| 2 | 5221 | Insurance-General Liabili | 5/24/2011 | general liability | \$387.50 |
| | | | | ** ACCOUNT TOTAL ** | <u>\$387.50</u> |
| 2 | 5236 | Maintenance-Buildings and | 6/7/2011 | pest control | \$120.00 |
| | | | | ** ACCOUNT TOTAL ** | <u>\$120.00</u> |
| 2 | 5243 | Maintenance-Software | 5/24/2011 | April maint/support | \$60.00 |

Account Distribution Listing
M A Y 2 0 1 1

| Dept # | Acct # | Account Description | Date | Transaction description | Amount |
|--------|--------|---------------------------|-----------|-------------------------------------|--------------------------|
| | | | 6/7/2011 | March support/maintenance | \$60.00 |
| | | | | ** ACCOUNT TOTAL ** | <u>\$120.00</u> |
| 2 | 5255 | Postage, Mail, Delivery | 5/24/2011 | freight | \$15.65 |
| | | | 5/24/2011 | HAZ. MAT CHARGES PER DELIVERY | \$3.50 |
| | | | | ** ACCOUNT TOTAL ** | <u>\$19.15</u> |
| 2 | 5267 | Rentals-Uniform & Clothin | 5/17/2011 | uniform rental | \$21.40 |
| | | | 5/17/2011 | uniform rental | \$21.40 |
| | | | 5/24/2011 | uniform rental | \$21.40 |
| | | | 6/7/2011 | uniform rental | \$14.35 |
| | | | | ** ACCOUNT TOTAL ** | <u>\$78.55</u> |
| 2 | 5268 | Rentals-Other | 6/7/2011 | cylinder rental | \$79.52 |
| | | | | ** ACCOUNT TOTAL ** | <u>\$79.52</u> |
| 2 | 5285 | Telephone Services | 6/7/2011 | phone/internet | \$271.75 |
| | | | | ** ACCOUNT TOTAL ** | <u>\$271.75</u> |
| 2 | 5287 | Wireless Communication Se | 5/17/2011 | April phone service | \$43.30 |
| | | | | ** ACCOUNT TOTAL ** | <u>\$43.30</u> |
| 2 | 5295 | Waste Disposal | 5/24/2011 | waste disposal | \$38.76 |
| | | | | ** ACCOUNT TOTAL ** | <u>\$38.76</u> |
| 2 | 5299 | Other Operating Services- | 5/10/2011 | phone answering service | \$41.04 |
| | | | | ** ACCOUNT TOTAL ** | <u>\$41.04</u> |
| 2 | 5345 | Safety Supplies | 6/7/2011 | fire extinguishers | \$135.00 |
| | | | | ** ACCOUNT TOTAL ** | <u>\$135.00</u> |
| 2 | 5399 | Other Operating Supplies | 5/24/2011 | darts,needles,syringes | \$149.23 |
| | | | 5/24/2011 | PER 200# CGA350 CARBON MONOXIDE CYL | \$896.79 |
| | | | 6/7/2011 | masking tape | \$9.37 |
| | | | 6/7/2011 | utility pails | \$105.76 |
| | | | 6/7/2011 | gloves,cement,handle | \$10.53 |
| | | | 6/7/2011 | deodorant blocks | \$220.00 |
| | | | 6/7/2011 | strongid T quart OTC | \$63.07 |
| | | | | ** ACCOUNT TOTAL ** | <u>\$1,454.75</u> |
| 2 | 5420 | Contract Labor | 5/10/2011 | kennel worker | \$150.00 |
| | | | 5/17/2011 | kennel helper | \$150.00 |
| | | | 5/31/2011 | kennel worker | \$300.00 |
| | | | | ** ACCOUNT TOTAL ** | <u>\$600.00</u> |

Account Distribution Listing
M A Y 2 0 1 1

| Dept # | Acct # | Account Description | Date | Transaction description | Amount |
|--------|--------|---------------------------|-----------|-----------------------------|--------------------------|
| 3 | 4210 | Parks and Recreation Fees | 5/23/2011 | refund registration fee | \$70.00 |
| | | | | ** ACCOUNT TOTAL ** | <u>\$70.00</u> |
| 3 | 5065 | Group Health Insurance Co | 5/3/2011 | employer premium | \$60.28 |
| | | | | ** ACCOUNT TOTAL ** | <u>\$60.28</u> |
| 3 | 5066 | Group Life Insurance Cont | 5/31/2011 | group life employer premium | \$67.52 |
| | | | | ** ACCOUNT TOTAL ** | <u>\$67.52</u> |
| 3 | 5069 | Group Insurance Adm Fees | 5/3/2011 | flex system admn. fees | \$5.59 |
| | | | 5/10/2011 | Flex system plan fees | \$5.59 |
| | | | 5/31/2011 | Flex System Adm Fees | \$5.59 |
| | | | | ** ACCOUNT TOTAL ** | <u>\$16.77</u> |
| 3 | 5215 | Fuel Expense | 6/7/2011 | octane and diesel | \$101.90 |
| | | | | ** ACCOUNT TOTAL ** | <u>\$101.90</u> |
| 3 | 5220 | Insurance-Vehicles | 5/24/2011 | physical damage policy | \$437.30 |
| | | | 5/24/2011 | MVR/vehicle insurance | \$25.20 |
| | | | | ** ACCOUNT TOTAL ** | <u>\$462.50</u> |
| 3 | 5221 | Insurance-General Liabili | 5/24/2011 | general liability | \$1,682.50 |
| | | | | ** ACCOUNT TOTAL ** | <u>\$1,682.50</u> |
| 3 | 5236 | Maintenance-Buildings and | 5/10/2011 | door hinges | \$13.40 |
| | | | 5/17/2011 | tri pack screws | \$18.71 |
| | | | | ** ACCOUNT TOTAL ** | <u>\$32.11</u> |
| 3 | 5237 | Maintenance-Vehicles | 5/10/2011 | tires,mount FA645 | \$380.00 |
| | | | 6/7/2011 | oil change FA156 | \$32.95 |
| | | | | ** ACCOUNT TOTAL ** | <u>\$412.95</u> |
| 3 | 5240 | Maintenance-Recreational | 5/24/2011 | bearings/merry go round | \$73.72 |
| | | | | ** ACCOUNT TOTAL ** | <u>\$73.72</u> |
| 3 | 5242 | Maintenance-Infrastructur | 6/7/2011 | fill dirt | \$120.00 |
| | | | | ** ACCOUNT TOTAL ** | <u>\$120.00</u> |
| 3 | 5243 | Maintenance-Software | 5/24/2011 | April maint/support | \$60.00 |
| | | | 6/7/2011 | March support/maintenance | \$60.00 |
| | | | | ** ACCOUNT TOTAL ** | <u>\$120.00</u> |

Account Distribution Listing
M A Y 2 0 1 1

| Dept # | Acct # | Account Description | Date | Transaction description | Amount |
|----------------------------|--------|---------------------------|-----------|--------------------------------|--------------------------|
| 3 | 5255 | Postage, Mail, Delivery | 6/7/2011 | freight | \$7.92 |
| ** ACCOUNT TOTAL ** | | | | | <u>\$7.92</u> |
| 3 | 5267 | Rentals-Uniform & Clothin | 5/17/2011 | uniform rental | \$7.29 |
| | | | 5/17/2011 | uniform rental | \$7.29 |
| | | | 5/24/2011 | uniform rental | \$7.29 |
| | | | 6/7/2011 | uniform rental | \$7.29 |
| ** ACCOUNT TOTAL ** | | | | | <u>\$29.16</u> |
| 3 | 5268 | Rentals-Other | 5/3/2011 | RENT ON PORT-A-CAN | \$130.00 |
| ** ACCOUNT TOTAL ** | | | | | <u>\$130.00</u> |
| 3 | 5285 | Telephone Services | 6/7/2011 | phone/internet | \$272.64 |
| ** ACCOUNT TOTAL ** | | | | | <u>\$272.64</u> |
| 3 | 5287 | Wireless Communication Se | 5/17/2011 | April phone service | \$102.52 |
| ** ACCOUNT TOTAL ** | | | | | <u>\$102.52</u> |
| 3 | 5290 | Utilities | 5/24/2011 | utilities | \$17.92 |
| | | | 5/24/2011 | utilities | \$17.92 |
| | | | 6/2/2011 | utilities | \$296.35 |
| | | | 6/2/2011 | utilities | \$397.43 |
| | | | 6/2/2011 | utilities | \$128.24 |
| | | | 6/2/2011 | utilities | \$89.44 |
| | | | 6/2/2011 | utilities | \$95.22 |
| | | | 6/2/2011 | utilities | \$389.55 |
| ** ACCOUNT TOTAL ** | | | | | <u>\$1,432.07</u> |
| 3 | 5295 | Waste Disposal | 5/3/2011 | waste disposal | \$240.37 |
| | | | 5/10/2011 | waste disposal | \$557.13 |
| | | | 5/24/2011 | waste disposal | \$191.36 |
| ** ACCOUNT TOTAL ** | | | | | <u>\$988.86</u> |
| 3 | 5320 | Concession Supplies | 5/10/2011 | concession supplies | \$848.52 |
| | | | 5/10/2011 | concession supplies | \$280.00 |
| | | | 5/17/2011 | concession supplies | \$280.00 |
| | | | 5/17/2011 | concession supplies | \$530.76 |
| | | | 5/24/2011 | PER ATTACHED INVOICE # 5161342 | \$2,159.25 |
| | | | 5/24/2011 | concession supplies | \$1,068.93 |
| | | | 6/7/2011 | PER ATTACHED IN VOICE # 516134 | \$1,199.25 |
| | | | 6/7/2011 | concession supplies | \$280.00 |
| | | | 6/7/2011 | concession supplies | \$193.69 |
| ** ACCOUNT TOTAL ** | | | | | <u>\$6,840.40</u> |
| 3 | 5325 | Household Cleaning Suppli | 6/7/2011 | lysol spray | \$27.72 |
| ** ACCOUNT TOTAL ** | | | | | <u>\$27.72</u> |

Account Distribution Listing
M A Y 2 0 1 1

| Dept # | Acct # | Account Description | Date | Transaction description | Amount |
|----------------------------|--------|--------------------------|-----------|--------------------------------|--------------------------|
| 3 | 5335 | Office Supplies | 6/7/2011 | printer | \$119.99 |
| ** ACCOUNT TOTAL ** | | | | | <u>\$119.99</u> |
| 3 | 5340 | Recreational Supplies | 5/17/2011 | shirts,district patches,letter | \$227.86 |
| | | | 5/17/2011 | shirts,caps,,silkscreen | \$5,470.09 |
| | | | 6/7/2011 | medals w/engraving | \$1,619.65 |
| | | | 6/7/2011 | slow cooker | \$34.96 |
| ** ACCOUNT TOTAL ** | | | | | <u>\$7,352.56</u> |
| 3 | 5345 | Safety Supplies | 6/7/2011 | fire extinguishers | \$180.00 |
| ** ACCOUNT TOTAL ** | | | | | <u>\$180.00</u> |
| 3 | 5399 | Other Operating Supplies | 5/17/2011 | ext cord,receptacle,breaker | \$133.58 |
| | | | 5/10/2011 | screwdriver slot,ext cord,brea | (\$113.58) |
| | | | 5/17/2011 | propane | \$19.99 |
| | | | 5/24/2011 | side cutters | \$183.09 |
| | | | 5/24/2011 | citrus trees | \$54.00 |
| | | | 5/24/2011 | cable ties | \$10.54 |
| | | | 6/6/2011 | (7) 60 ' wood light poles | \$1,750.00 |
| | | | 6/7/2011 | marking lime | \$85.50 |
| ** ACCOUNT TOTAL ** | | | | | <u>\$2,123.12</u> |
| 3 | 5420 | Contract Labor | 5/2/2011 | North Gate | \$52.00 |
| | | | 5/2/2011 | concession | \$160.00 |
| | | | 5/2/2011 | umpire | \$48.00 |
| | | | 5/2/2011 | Gate | \$74.00 |
| | | | 5/2/2011 | scorekeeper | \$32.00 |
| | | | 5/2/2011 | concession | \$86.00 |
| | | | 5/2/2011 | scorekeeper | \$16.00 |
| | | | 5/2/2011 | umpire | \$40.00 |
| | | | 5/2/2011 | umpire | \$80.00 |
| | | | 5/2/2011 | umpire | \$24.00 |
| | | | 5/2/2011 | scorekeeper,umpire | \$40.00 |
| | | | 5/2/2011 | umpire | \$100.00 |
| | | | 5/2/2011 | umpire | \$24.00 |
| | | | 5/2/2011 | scorekeeper | \$16.00 |
| | | | 5/2/2011 | umpire | \$24.00 |
| | | | 5/2/2011 | umpire | \$24.00 |
| | | | 5/2/2011 | umpire | \$48.00 |
| | | | 5/2/2011 | umpire | \$48.00 |
| | | | 5/2/2011 | umpire | \$100.00 |
| | | | 5/2/2011 | umpire,scorekeeper | \$40.00 |
| | | | 5/2/2011 | concession | \$38.00 |
| | | | 5/2/2011 | concession | \$86.00 |
| | | | 5/2/2011 | concession | \$64.00 |
| | | | 5/9/2011 | umpire | \$48.00 |
| | | | 5/9/2011 | concession | \$167.50 |
| | | | 5/9/2011 | runner | \$28.00 |
| | | | 5/9/2011 | gate | \$74.00 |
| | | | 5/9/2011 | umpire | \$72.00 |
| | | | 5/9/2011 | umpire | \$24.00 |
| | | | 5/9/2011 | scorekeeper | \$48.00 |

Account Distribution Listing
M A Y 2 0 1 1

| Dept # | Acct # | Account Description | Date | Transaction description | Amount |
|-----------|-----------|------------------------|-----------|----------------------------|----------|
| | | | 5/9/2011 | umpire | \$40.00 |
| | | | 5/9/2011 | scorekeeper | \$48.00 |
| | | | 5/9/2011 | umpire/scorekeeper | \$56.00 |
| | | | 5/9/2011 | gate | \$26.00 |
| | | | 5/9/2011 | umpire | \$100.00 |
| | | | 5/9/2011 | umpire | \$120.00 |
| | | | 5/9/2011 | scorekeeper | \$48.00 |
| | | | 5/9/2011 | umpire/runner | \$72.00 |
| | | | 5/9/2011 | umpire | \$48.00 |
| | | | 5/9/2011 | concession | \$112.00 |
| | | | 5/9/2011 | umpire | \$24.00 |
| | | | 5/9/2011 | umpire | \$88.00 |
| | | | 5/9/2011 | umpire | \$150.00 |
| | | | 5/9/2011 | umpire | \$72.00 |
| | | | 5/9/2011 | umpire | \$48.00 |
| | | | 5/9/2011 | concession | \$120.00 |
| | | | 5/9/2011 | concessions | \$98.00 |
| | | | 5/9/2011 | concession | \$134.00 |
| | | | 5/9/2011 | concession | \$134.00 |
| | | | 5/16/2011 | umpire | \$56.00 |
| | | | 5/16/2011 | concession | \$172.50 |
| | | | 5/16/2011 | umpire | \$104.00 |
| | | | 5/16/2011 | umpire | \$72.00 |
| | | | 5/16/2011 | scorekeeper | \$32.00 |
| | | | 5/16/2011 | umpire | \$48.00 |
| | | | 5/16/2011 | scorekeeper | \$64.00 |
| | | | 5/16/2011 | concession | \$108.00 |
| | | | 5/16/2011 | scorekeeper | \$48.00 |
| | | | 5/16/2011 | concession | \$176.00 |
| | | | 5/16/2011 | umpire | \$104.00 |
| | | | 5/16/2011 | umpire | \$40.00 |
| | | | 5/16/2011 | umpire,scorekeeper | \$56.00 |
| | | | 5/16/2011 | umpire | \$48.00 |
| | | | 5/16/2011 | concession | \$98.00 |
| | | | 5/16/2011 | umpire | \$50.00 |
| | | | 5/16/2011 | concession | \$176.00 |
| | | | 5/16/2011 | gate | \$136.00 |
| | | | 5/16/2011 | concession | \$98.00 |
| | | | 5/16/2011 | umpire | \$150.00 |
| | | | 5/16/2011 | umpire | \$72.00 |
| | | | 5/23/2011 | concessions | \$44.00 |
| | | | 5/23/2011 | concessions | \$112.50 |
| | | | 5/23/2011 | umpire | \$36.00 |
| | | | 5/23/2011 | concessions | \$32.00 |
| | | | 5/23/2011 | opening ceremonies | \$16.00 |
| | | | 5/23/2011 | concessions | \$60.00 |
| | | | 5/23/2011 | umpire,opening ceremony | \$32.00 |
| | | | 5/23/2011 | umpire | \$75.00 |
| | | | 5/23/2011 | opening ceremony,umpire | \$44.00 |
| | | | 5/23/2011 | opening ceremony | \$24.00 |
| | | | 5/23/2011 | opening ceremonies | \$40.00 |
| | | | 5/23/2011 | umpire | \$12.00 |
| | | | 5/23/2011 | gate | \$40.00 |
| | | | 5/23/2011 | concessions | \$44.00 |
| | | | 5/23/2011 | concessions | \$100.00 |
| | | | 5/31/2011 | concessions | \$108.00 |
| | | | 5/31/2011 | concessions | \$172.50 |

Account Distribution Listing
M A Y 2 0 1 1

| Dept # | Acct # | Account Description | Date | Transaction description | Amount |
|--------|--------|---------------------------|-----------|-----------------------------|---------------------------------|
| | | | 5/31/2011 | umpire | \$136.00 |
| | | | 5/31/2011 | umpire | \$48.00 |
| | | | 5/31/2011 | umpire | \$80.00 |
| | | | 5/31/2011 | concessions | \$28.00 |
| | | | 5/31/2011 | umpire | \$120.00 |
| | | | 5/31/2011 | concessions | \$104.00 |
| | | | 5/31/2011 | umpire | \$144.00 |
| | | | 5/31/2011 | scorekeeper | \$16.00 |
| | | | 5/31/2011 | gate | \$72.00 |
| | | | 5/31/2011 | umpire | \$50.00 |
| | | | 5/31/2011 | umpire | \$32.00 |
| | | | 5/31/2011 | concessions | \$124.00 |
| | | | 5/31/2011 | scorekeeper | \$32.00 |
| | | | 5/31/2011 | umpire | \$100.00 |
| | | | 5/31/2011 | gate,scorekeeper | \$32.00 |
| | | | 5/31/2011 | concessions | \$44.00 |
| | | | 5/31/2011 | umpire | \$72.00 |
| | | | 5/31/2011 | gate | \$116.00 |
| | | | 5/31/2011 | umpire | \$24.00 |
| | | | | ** ACCOUNT TOTAL ** | <u><u>\$7,538.00</u></u> |
| 4 | 4200 | Fines and Forfeits Revenu | 5/17/2011 | refund overpayment | \$40.00 |
| | | | 5/24/2011 | refund cash bond | \$400.00 |
| | | | 5/24/2011 | Restitution For Theft | \$100.00 |
| | | | 5/25/2011 | refund cash bond | (\$400.00) |
| | | | 5/25/2011 | refund/cash bond | \$400.00 |
| | | | 6/7/2011 | court/May | \$580.16 |
| | | | 6/7/2011 | court/May | \$60.00 |
| | | | 6/7/2011 | court/May | \$1,480.00 |
| | | | 6/7/2011 | May/donations | \$156.00 |
| | | | 6/7/2011 | court/May | \$592.00 |
| | | | 6/7/2011 | court/May | \$50.00 |
| | | | 6/7/2011 | May/court | \$2,730.00 |
| | | | 6/7/2011 | court/May | \$645.00 |
| | | | | ** ACCOUNT TOTAL ** | <u><u>\$6,833.16</u></u> |
| 4 | 5065 | Group Health Insurance Co | 5/3/2011 | employer premium | \$277.71 |
| | | | | ** ACCOUNT TOTAL ** | <u><u>\$277.71</u></u> |
| 4 | 5066 | Group Life Insurance Cont | 5/31/2011 | group life employer premium | \$277.71 |
| | | | | ** ACCOUNT TOTAL ** | <u><u>\$277.71</u></u> |
| 4 | 5069 | Group Insurance Adm Fees | 5/3/2011 | flex system admn. fees | \$5.59 |
| | | | 5/10/2011 | Flex system plan fees | \$5.59 |
| | | | 5/31/2011 | Flex System Adm Fees | \$5.59 |
| | | | | ** ACCOUNT TOTAL ** | <u><u>\$16.77</u></u> |
| 4 | 5100 | Travel | 5/2/2011 | meals allowance | \$93.00 |
| | | | 5/10/2011 | meal allowance | \$27.00 |
| | | | 5/10/2011 | meal allowance | \$45.00 |
| | | | 5/10/2011 | meal allowance | \$45.00 |

Account Distribution Listing
M A Y 2 0 1 1

| Dept # | Acct # | Account Description | Date | Transaction description | Amount |
|--------|--------|---------------------------|-----------|--------------------------------|---------------------------|
| | | | 5/17/2011 | meals allowance | \$45.00 |
| | | | 5/17/2011 | meals allowance | \$45.00 |
| | | | 5/24/2011 | Meals Per Diem | \$9.00 |
| | | | 5/24/2011 | Meals Per Diem | \$9.00 |
| | | | 6/7/2011 | hotel accomodations | \$398.72 |
| | | | 6/7/2011 | refund tax on hotel | (\$29.62) |
| | | | 6/7/2011 | hotel accomodations | \$99.90 |
| | | | 6/7/2011 | instructor's manual/training | \$56.00 |
| | | | | ** ACCOUNT TOTAL ** | <u>\$843.00</u> |
| 4 | 5205 | Annual Fees, Dues and Sub | 5/24/2011 | 2011 dues/Leggett | \$75.00 |
| | | | 6/7/2011 | DVD/sexting&cyber bullying | \$96.95 |
| | | | | ** ACCOUNT TOTAL ** | <u>\$171.95</u> |
| 4 | 5215 | Fuel Expense | 5/10/2011 | fuel | \$1,834.62 |
| | | | 5/17/2011 | fuel | \$2,240.93 |
| | | | 5/24/2011 | fuel | \$1,870.16 |
| | | | 6/7/2011 | fuel | \$1,718.35 |
| | | | 6/7/2011 | fuel | \$2,230.96 |
| | | | | ** ACCOUNT TOTAL ** | <u>\$9,895.02</u> |
| 4 | 5220 | Insurance-Vehicles | 5/24/2011 | physical damage policy | \$15,362.64 |
| | | | 5/24/2011 | MVR/vehicle insurance | \$260.40 |
| | | | | ** ACCOUNT TOTAL ** | <u>\$15,623.04</u> |
| 4 | 5221 | Insurance-General Liabili | 5/24/2011 | general liability | \$500.50 |
| | | | | ** ACCOUNT TOTAL ** | <u>\$500.50</u> |
| 4 | 5236 | Maintenance-Buildings and | 5/17/2011 | LABOR | \$510.00 |
| | | | 5/17/2011 | MATERIALS | \$575.00 |
| | | | 5/24/2011 | concrete | \$226.00 |
| | | | 5/17/2011 | generator hook-up | \$2,765.95 |
| | | | 6/7/2011 | pvc schedule 80,elbow,strut | \$25.15 |
| | | | 6/7/2011 | seal tight,junction box,connec | \$68.37 |
| | | | 6/7/2011 | strap,pvc coup,XFR switch | \$841.11 |
| | | | 6/7/2011 | bldg wire, conduit hanger | \$199.42 |
| | | | 6/7/2011 | pest control | \$25.00 |
| | | | 6/7/2011 | nails,pine | \$88.18 |
| | | | | ** ACCOUNT TOTAL ** | <u>\$5,324.18</u> |
| 4 | 5237 | Maintenance-Vehicles | 5/17/2011 | remove/replace thermostatFA735 | \$157.49 |
| | | | 5/17/2011 | radiator cap,coolant FA594 | \$17.49 |
| | | | 5/17/2011 | antifreeze FA735 | \$10.39 |
| | | | 5/10/2011 | oil change/wipers FA871 | \$102.60 |
| | | | 5/10/2011 | car deodorizer FA599 | \$17.95 |
| | | | 5/17/2011 | tire repair FA870 | \$20.00 |
| | | | 5/17/2011 | veh inspection FA594 | \$18.00 |
| | | | 5/17/2011 | replaced inverter FA736 | \$140.00 |
| | | | 5/24/2011 | shaft seal FA753 | \$15.02 |
| | | | 5/24/2011 | oil change FA735 | \$106.10 |

Account Distribution Listing
M A Y 2 0 1 1

| Dept # | Acct # | Account Description | Date | Transaction description | Amount |
|--------|--------|---------------------------|-----------|------------------------------------|--------------------------|
| | | | 5/24/2011 | oil change FA795 | \$83.05 |
| | | | 6/7/2011 | battery FA616 | \$91.99 |
| | | | 6/7/2011 | oil change FA155 | \$65.05 |
| | | | 6/7/2011 | oil change,car wash FA556 | \$110.10 |
| | | | 6/7/2011 | floor mats FA556 | \$34.28 |
| | | | | ** ACCOUNT TOTAL ** | <u>\$989.51</u> |
| 4 | 5239 | Maintenance-Small Equipme | 5/24/2011 | May/ Support-Maint copier | \$252.26 |
| | | | | ** ACCOUNT TOTAL ** | <u>\$252.26</u> |
| 4 | 5243 | Maintenance-Software | 6/7/2011 | May/support-maintenance | \$2,500.00 |
| | | | | ** ACCOUNT TOTAL ** | <u>\$2,500.00</u> |
| 4 | 5255 | Postage, Mail, Delivery | 5/24/2011 | freight | \$86.54 |
| | | | 6/7/2011 | freight | \$8.29 |
| | | | 6/7/2011 | freight | \$13.93 |
| | | | | ** ACCOUNT TOTAL ** | <u>\$108.76</u> |
| 4 | 5260 | Printing | 5/24/2011 | letterhead | \$154.00 |
| | | | 6/7/2011 | 5000 CUSTOM TRAFFIC CITATIONS | \$1,060.00 |
| | | | | ** ACCOUNT TOTAL ** | <u>\$1,214.00</u> |
| 4 | 5266 | Rentals-Equipment | 5/10/2011 | faxes | \$100.00 |
| | | | 5/24/2011 | JULY-2009 THRU JULY-2010 PRICE PER | \$876.25 |
| | | | 6/7/2011 | box 960 rental fee | \$76.00 |
| | | | | ** ACCOUNT TOTAL ** | <u>\$1,052.25</u> |
| 4 | 5285 | Telephone Services | 5/12/2011 | phone,internet | \$895.01 |
| | | | 5/12/2011 | late fee/March | \$13.34 |
| | | | 5/12/2011 | phone,internet | \$889.63 |
| | | | 6/7/2011 | phone/internet | \$898.25 |
| | | | | ** ACCOUNT TOTAL ** | <u>\$2,696.23</u> |
| 4 | 5286 | Data Lines and Circuits | 5/3/2011 | May internet service | \$108.75 |
| | | | | ** ACCOUNT TOTAL ** | <u>\$108.75</u> |
| 4 | 5287 | Wireless Communication Se | 5/24/2011 | April cell phone service | \$817.31 |
| | | | 6/7/2011 | cell phone service | \$517.11 |
| | | | | ** ACCOUNT TOTAL ** | <u>\$1,334.42</u> |
| 4 | 5290 | Utilities | 6/2/2011 | utilities | \$30.42 |
| | | | 6/2/2011 | utilities | \$449.58 |
| | | | 6/2/2011 | utilities | \$61.31 |
| | | | | ** ACCOUNT TOTAL ** | <u>\$541.31</u> |

Account Distribution Listing
M A Y 2 0 1 1

| Dept # | Acct # | Account Description | Date | Transaction description | Amount |
|----------------------------|--------|---------------------------|-----------|-------------------------------------|--------------------------|
| 4 | 5299 | Other Operating Services- | 5/17/2011 | tow FA594 | \$45.00 |
| ** ACCOUNT TOTAL ** | | | | | <u>\$45.00</u> |
| 4 | 5310 | Clothing and Uniform Supp | 6/7/2011 | ladies' shirts | \$247.20 |
| | | | 6/7/2011 | monogram uniform | \$48.99 |
| | | | 6/7/2011 | ripstop pants | \$89.98 |
| ** ACCOUNT TOTAL ** | | | | | <u>\$386.17</u> |
| 4 | 5325 | Household Cleaning Suppli | 6/7/2011 | medi wipes/hand sanitizers | \$294.00 |
| ** ACCOUNT TOTAL ** | | | | | <u>\$294.00</u> |
| 4 | 5330 | Medicines and Vaccines | 5/24/2011 | cephalexin,rimadyl | \$26.29 |
| ** ACCOUNT TOTAL ** | | | | | <u>\$26.29</u> |
| 4 | 5335 | Office Supplies | 6/7/2011 | pens,notebooks,pads,hi-lighter | \$75.71 |
| ** ACCOUNT TOTAL ** | | | | | <u>\$75.71</u> |
| 4 | 5355 | Law Enforcement Supplies | 5/17/2011 | FEDERAL AMERICAN EAGLE 9mm 115GR FM | \$745.00 |
| | | | 5/24/2011 | ammunition | \$995.00 |
| | | | 6/7/2011 | holster,taser cartridges | \$483.10 |
| | | | 6/7/2011 | evidence blue envelopes | \$97.70 |
| | | | 6/7/2011 | dog kennel,shade cloth | \$524.37 |
| ** ACCOUNT TOTAL ** | | | | | <u>\$2,845.17</u> |
| 4 | 5396 | Small Tools and Other Non | 5/17/2011 | integral tool | \$7.09 |
| ** ACCOUNT TOTAL ** | | | | | <u>\$7.09</u> |
| 4 | 5399 | Other Operating Supplies | 5/17/2011 | dog food | \$45.99 |
| | | | 5/17/2011 | water | \$17.97 |
| | | | 5/17/2011 | shampoo | \$11.73 |
| | | | 5/17/2011 | water,cups | \$18.98 |
| | | | 5/17/2011 | shampoo | (\$11.73) |
| | | | 5/17/2011 | shampoo | \$11.73 |
| | | | 6/7/2011 | water,cups | \$18.98 |
| | | | 6/7/2011 | dog food | \$42.80 |
| | | | 6/7/2011 | water | \$17.97 |
| | | | 6/7/2011 | microwave | \$99.00 |
| | | | 6/7/2011 | cell phone and case | \$88.98 |
| ** ACCOUNT TOTAL ** | | | | | <u>\$362.40</u> |
| 4 | 5415 | Veterinary Services | 5/17/2011 | heartworm exam | \$11.73 |
| | | | 5/17/2011 | heartworm exam | (\$11.73) |
| | | | 5/17/2011 | exam for heartworms | \$21.33 |
| | | | 5/24/2011 | urinalysis/heartworm tests | \$17.25 |
| ** ACCOUNT TOTAL ** | | | | | <u>\$38.58</u> |

Account Distribution Listing
M A Y 2 0 1 1

| Dept # | Acct # | Account Description | Date | Transaction description | Amount |
|--------|--------|---------------------------|-----------|------------------------------|---------------------------|
| 4 | 5425 | Contract Services | 6/7/2011 | May/janitorial | \$485.00 |
| | | | | ** ACCOUNT TOTAL ** | <u>\$485.00</u> |
| 4 | 5565 | Informant Fees | 5/11/2011 | informant fees | \$200.00 |
| | | | | ** ACCOUNT TOTAL ** | <u>\$200.00</u> |
| 4 | 5715 | Acquisitions-Vehicles | 5/23/2011 | 2005 Dodge | \$12,997.00 |
| | | | 6/6/2011 | WHITE, CHEVROLET TAHOE | \$24,949.00 |
| | | | 6/6/2011 | WHITE, CHEVROLET TAHOE | \$24,949.00 |
| | | | | ** ACCOUNT TOTAL ** | <u>\$62,895.00</u> |
| 5 | 5065 | Group Health Insurance Co | 5/3/2011 | employer premium | \$160.39 |
| | | | | ** ACCOUNT TOTAL ** | <u>\$160.39</u> |
| 5 | 5066 | Group Life Insurance Cont | 5/31/2011 | group life employer premium | \$160.39 |
| | | | | ** ACCOUNT TOTAL ** | <u>\$160.39</u> |
| 5 | 5215 | Fuel Expense | 6/7/2011 | octane and diesel | \$2,343.61 |
| | | | | ** ACCOUNT TOTAL ** | <u>\$2,343.61</u> |
| 5 | 5220 | Insurance-Vehicles | 5/24/2011 | physical damage policy | \$3,239.16 |
| | | | 5/24/2011 | MVR/vehicle insurance | \$92.40 |
| | | | | ** ACCOUNT TOTAL ** | <u>\$3,331.56</u> |
| 5 | 5221 | Insurance-General Liabili | 5/24/2011 | general liability | \$1,706.50 |
| | | | | ** ACCOUNT TOTAL ** | <u>\$1,706.50</u> |
| 5 | 5236 | Maintenance-Buildings and | 6/7/2011 | pest control | \$20.00 |
| | | | | ** ACCOUNT TOTAL ** | <u>\$20.00</u> |
| 5 | 5237 | Maintenance-Vehicles | 5/17/2011 | tire repair FA957 | \$20.99 |
| | | | 5/24/2011 | bearings, seal FA939 | \$43.04 |
| | | | 5/24/2011 | seal FA939 | \$6.88 |
| | | | 6/7/2011 | idle arm assy,blade FA939 | \$117.95 |
| | | | | ** ACCOUNT TOTAL ** | <u>\$188.86</u> |
| 5 | 5238 | Maintenance-Heavy Equipme | 5/10/2011 | Lab EC,spring,cole rol FA952 | \$173.90 |
| | | | 5/17/2011 | bearings,brackets FA160 | \$296.82 |
| | | | 5/17/2011 | tie rod assy, freight FA160 | \$232.95 |
| | | | 5/17/2011 | return/bearings FA731 | (\$374.85) |
| | | | 5/24/2011 | cutter shaft,belt FA731 | \$258.98 |
| | | | 5/24/2011 | cup brush knife FA160 | \$187.50 |
| | | | 5/24/2011 | clevis fail brush | \$380.25 |
| | | | 5/24/2011 | make rod/assemble cylinder | \$220.00 |
| | | | 5/31/2011 | MACHINE SHOP | \$1,090.00 |
| | | | 6/7/2011 | tire repair FA160 | \$37.00 |

Account Distribution Listing
M A Y 2 0 1 1

| Dept # | Acct # | Account Description | Date | Transaction description | Amount |
|--------|--------|---------------------------|-----------|-----------------------------|--------------------------|
| | | | 6/7/2011 | skid shoe/flail shoe FA731 | \$162.26 |
| | | | 6/7/2011 | flail cutter FA731 | \$205.80 |
| | | | 6/7/2011 | HYD. MOTOR FOR FLAIL MOWER | \$1,318.93 |
| | | | 6/7/2011 | tri pack screws FA160 | \$0.98 |
| | | | | ** ACCOUNT TOTAL ** | <u>\$4,190.52</u> |
| 5 | 5242 | Maintenance-Infrastructur | 5/17/2011 | concrete | \$314.00 |
| | | | 5/10/2011 | sure-lok pipe | \$441.00 |
| | | | 5/17/2011 | maint. interstate lighting | \$830.45 |
| | | | 5/17/2011 | cement gravel | \$49.35 |
| | | | 5/17/2011 | cement gravel mix | \$32.90 |
| | | | 5/24/2011 | sure-lok pipe,band coupler | \$201.80 |
| | | | 5/24/2011 | sure-lok pipes,band coupler | \$454.73 |
| | | | 5/24/2011 | discount pricing | (\$42.00) |
| | | | 5/24/2011 | blacktop patch #50 | \$47.95 |
| | | | 6/7/2011 | pine,treated | \$4.21 |
| | | | 6/7/2011 | hot mix asphalt | \$397.80 |
| | | | 6/7/2011 | mulch, cypress | \$16.03 |
| | | | | ** ACCOUNT TOTAL ** | <u>\$2,748.22</u> |
| 5 | 5243 | Maintenance-Software | 5/24/2011 | April maint/support | \$60.00 |
| | | | 5/3/2011 | May support/maint | \$9.39 |
| | | | 6/7/2011 | March support/maintenance | \$60.00 |
| | | | | ** ACCOUNT TOTAL ** | <u>\$129.39</u> |
| 5 | 5266 | Rentals-Equipment | 5/3/2011 | copier/May/lease-purchase | \$41.25 |
| | | | 5/17/2011 | trimmer hedge rental | \$41.16 |
| | | | 6/7/2011 | rent floor machine | \$122.81 |
| | | | | ** ACCOUNT TOTAL ** | <u>\$205.22</u> |
| 5 | 5267 | Rentals-Uniform & Clothin | 5/17/2011 | unfirom rental | \$146.29 |
| | | | 5/17/2011 | uniform rental | \$146.29 |
| | | | 5/24/2011 | uniform rental | \$146.29 |
| | | | 6/7/2011 | uniform rental | \$146.29 |
| | | | | ** ACCOUNT TOTAL ** | <u>\$585.16</u> |
| 5 | 5275 | Security | 5/3/2011 | security | \$22.00 |
| | | | | ** ACCOUNT TOTAL ** | <u>\$22.00</u> |
| 5 | 5285 | Telephone Services | 6/7/2011 | phone/internet | \$670.92 |
| | | | | ** ACCOUNT TOTAL ** | <u>\$670.92</u> |
| 5 | 5287 | Wireless Communication Se | 5/17/2011 | April phone service | \$294.73 |
| | | | | ** ACCOUNT TOTAL ** | <u>\$294.73</u> |

Account Distribution Listing
M A Y 2 0 1 1

| Dept # | Acct # | Account Description | Date | Transaction description | Amount |
|--------|--------|---------------------------|-----------|--------------------------------|---------------------------|
| 5 | 5290 | Utilities | 5/24/2011 | utilities | \$280.31 |
| | | | 5/24/2011 | utilities | \$1,336.84 |
| | | | 6/2/2011 | utilities | \$4,118.76 |
| | | | | ** ACCOUNT TOTAL ** | <u>\$5,735.91</u> |
| 5 | 5295 | Waste Disposal | 5/3/2011 | waste disposal | \$240.36 |
| | | | 5/3/2011 | waste disposal | \$37.73 |
| | | | 5/10/2011 | waste disposal | \$557.13 |
| | | | 5/24/2011 | waste disposal | \$191.36 |
| | | | | ** ACCOUNT TOTAL ** | <u>\$1,026.58</u> |
| 5 | 5299 | Other Operating Services- | 5/10/2011 | phone answering service | \$41.04 |
| | | | | ** ACCOUNT TOTAL ** | <u>\$41.04</u> |
| 5 | 5345 | Safety Supplies | 6/7/2011 | speed limit signs | \$630.00 |
| | | | 6/7/2011 | street signs | \$135.00 |
| | | | | ** ACCOUNT TOTAL ** | <u>\$765.00</u> |
| 5 | 5396 | Small Tools and Other Non | 6/7/2011 | regal assorted tools | \$7.94 |
| | | | | ** ACCOUNT TOTAL ** | <u>\$7.94</u> |
| 5 | 5399 | Other Operating Supplies | 5/10/2011 | tri pack screws | \$20.20 |
| | | | 5/24/2011 | galv pipe for flag poles | \$71.00 |
| | | | 5/24/2011 | razor blade and scraper razor | \$5.10 |
| | | | 5/24/2011 | hitch pin,ball hitch | \$160.16 |
| | | | 6/7/2011 | stone heads | \$48.28 |
| | | | 6/7/2011 | cane knife, cutter weed | \$28.48 |
| | | | 6/7/2011 | post for signs | \$442.50 |
| | | | 6/7/2011 | air cleaner, filters | \$12.38 |
| | | | 6/7/2011 | fireant killer | \$54.70 |
| | | | | ** ACCOUNT TOTAL ** | <u>\$842.80</u> |
| 5 | 5405 | Engineering and Architect | 5/24/2011 | SFTS phase 2 | \$2,375.00 |
| | | | 5/17/2011 | Phase 2 design,eng. landscape | \$12,720.00 |
| | | | 5/17/2011 | eng. service 11/6/10-4/22-11 | \$620.00 |
| | | | 6/7/2011 | Landscape Enhancement/Phase II | \$2,800.00 |
| | | | | ** ACCOUNT TOTAL ** | <u>\$18,515.00</u> |
| 5 | 5425 | Contract Services | 5/17/2011 | contract laborers | \$2,444.00 |
| | | | 5/24/2011 | contract laborers | \$2,502.50 |
| | | | 6/7/2011 | contract laborers | \$2,600.00 |
| | | | 6/7/2011 | contract laborers | \$3,932.50 |
| | | | | ** ACCOUNT TOTAL ** | <u>\$11,479.00</u> |
| | 1680 | Construction in Progress | 6/7/2011 | building design | \$6,267.65 |
| | | | | ** ACCOUNT TOTAL ** | <u>\$6,267.65</u> |

Account Distribution Listing
M A Y 2 0 1 1

| Dept # | Acct # | Account Description | Date | Transaction description | Amount |
|--------|--------|---------------------------|-----------|-------------------------------------|--------------------------|
| | 2025 | Refunds in Transit | 5/3/2011 | refund/Courtney Klienpeter | \$34.58 |
| | | | 5/3/2011 | refund/John Vicknair, Sr | \$19.58 |
| | | | 5/4/2011 | water refund | \$327.00 |
| | | | 5/24/2011 | refund/write off amount fee | \$34.15 |
| | | | | ** ACCOUNT TOTAL ** | <u>\$415.31</u> |
| 6 | 5065 | Group Health Insurance Co | 5/3/2011 | employer premium | \$178.28 |
| | | | | ** ACCOUNT TOTAL ** | <u>\$178.28</u> |
| 6 | 5066 | Group Life Insurance Cont | 5/31/2011 | group life employer premium | \$212.78 |
| | | | | ** ACCOUNT TOTAL ** | <u>\$212.78</u> |
| 6 | 5100 | Travel | 5/24/2011 | line locating workshop | \$300.00 |
| | | | | ** ACCOUNT TOTAL ** | <u>\$300.00</u> |
| 6 | 5205 | Annual Fees, Dues and Sub | 5/17/2011 | 2011 cathodic protection surve | \$2,575.00 |
| | | | | ** ACCOUNT TOTAL ** | <u>\$2,575.00</u> |
| 6 | 5215 | Fuel Expense | 6/7/2011 | octane and diesel | \$4,279.64 |
| | | | | ** ACCOUNT TOTAL ** | <u>\$4,279.64</u> |
| 6 | 5220 | Insurance-Vehicles | 5/24/2011 | physical damage policy | \$5,035.02 |
| | | | 5/24/2011 | MVR/vehicle insurance | \$75.60 |
| | | | | ** ACCOUNT TOTAL ** | <u>\$5,110.62</u> |
| 6 | 5221 | Insurance-General Liabili | 5/24/2011 | general liability | \$422.50 |
| | | | | ** ACCOUNT TOTAL ** | <u>\$422.50</u> |
| 6 | 5237 | Maintenance-Vehicles | 5/17/2011 | tire repair FA21 | \$20.00 |
| | | | 5/24/2011 | A/C repair FA136 | \$348.00 |
| | | | 6/7/2011 | tires,mount,balance FA136 | \$471.99 |
| | | | | ** ACCOUNT TOTAL ** | <u>\$839.99</u> |
| 6 | 5242 | Maintenance-Infrastructur | 5/10/2011 | fuses | \$10.40 |
| | | | 5/17/2011 | sensus regulators | \$987.70 |
| | | | 5/17/2011 | 14 YARDS LOADS CRUSCHED CONCRETE | \$890.00 |
| | | | 5/17/2011 | yellow underground wire & flags | \$570.00 |
| | | | 5/17/2011 | rebuilt & repaired meters | \$981.60 |
| | | | 5/17/2011 | SENSUS # 750 GAS METER [REBUILT] | \$1,040.00 |
| | | | 5/24/2011 | repaired gas meters | \$156.76 |
| | | | 5/24/2011 | boring 80ft/gas | \$600.00 |
| | | | 6/7/2011 | REFILL ODORANT TANK @ GULF SOU | \$225.57 |
| | | | 6/7/2011 | 3/4" IPS SDR-11 YELLOW GAS PIPE PE- | \$600.00 |
| | | | 6/7/2011 | discount | (\$22.93) |
| | | | 6/7/2011 | REFILL ODORANT TANK @ TRANSCO | \$498.96 |
| | | | 6/7/2011 | REFILL ODORANT TANK @ FLORIDA | \$386.10 |
| | | | 6/7/2011 | ODORIZER SERVICE FOR TRANSCO S | \$100.00 |

Account Distribution Listing
M A Y 2 0 1 1

| Dept # | Acct # | Account Description | Date | Transaction description | Amount |
|--------|--------|---------------------------|-----------|-------------------------------------|--------------------------|
| | | | 6/7/2011 | ODORIZER SERVICE FOR LIVINGSTO | \$100.00 |
| | | | 6/7/2011 | ODORIZE SERVICE FOR ST. HELENA | \$75.00 |
| | | | | ** ACCOUNT TOTAL ** | <u>\$7,199.16</u> |
| 6 | 5243 | Maintenance-Software | 5/24/2011 | April maint/support | \$330.00 |
| | | | 5/3/2011 | May support/maint | \$9.40 |
| | | | 5/3/2011 | May maintenance | \$9.40 |
| | | | 6/7/2011 | March support/maintenance | \$330.00 |
| | | | | ** ACCOUNT TOTAL ** | <u>\$678.80</u> |
| 6 | 5266 | Rentals-Equipment | 5/3/2011 | copier/May/lease-purchase | \$41.25 |
| | | | 5/3/2011 | copier/May/lease-purchase | \$144.29 |
| | | | 5/10/2011 | telemetry rental | \$500.00 |
| | | | | ** ACCOUNT TOTAL ** | <u>\$685.54</u> |
| 6 | 5267 | Rentals-Uniform & Clothin | 5/17/2011 | uniform rental | \$102.76 |
| | | | 5/24/2011 | uniform rental | \$102.76 |
| | | | 6/7/2011 | uniform rental | \$102.76 |
| | | | | ** ACCOUNT TOTAL ** | <u>\$308.28</u> |
| 6 | 5285 | Telephone Services | 6/7/2011 | phone/internet | \$428.86 |
| | | | | ** ACCOUNT TOTAL ** | <u>\$428.86</u> |
| 6 | 5287 | Wireless Communication Se | 5/17/2011 | April phone service | \$561.98 |
| | | | | ** ACCOUNT TOTAL ** | <u>\$561.98</u> |
| 6 | 5290 | Utilities | 5/17/2011 | utilities | \$36.05 |
| | | | 5/17/2011 | utilities | \$56.00 |
| | | | 5/17/2011 | utilities | \$20.00 |
| | | | 5/17/2011 | utilities | \$21.00 |
| | | | 5/17/2011 | utilities | \$25.00 |
| | | | 5/17/2011 | utilities | \$31.00 |
| | | | 5/24/2011 | utilities | \$19.59 |
| | | | 5/24/2011 | utilities | \$45.02 |
| | | | 6/2/2011 | utilities | \$26.00 |
| | | | 6/2/2011 | utilities | \$25.00 |
| | | | 6/2/2011 | utilities | \$32.00 |
| | | | 6/2/2011 | utilities | \$17.92 |
| | | | | ** ACCOUNT TOTAL ** | <u>\$354.58</u> |
| 6 | 5295 | Waste Disposal | 5/3/2011 | waste disposal | \$37.73 |
| | | | | ** ACCOUNT TOTAL ** | <u>\$37.73</u> |
| 6 | 5299 | Other Operating Services- | 5/10/2011 | phone answering service | \$41.04 |
| | | | 6/7/2011 | \$.65 FOR ALL CALLS OVER 20 PER MO. | \$463.68 |
| | | | 6/7/2011 | COST ASSOCIATED WITH PARTICIPATION | \$30.00 |
| | | | | ** ACCOUNT TOTAL ** | <u>\$534.72</u> |

Account Distribution Listing
M A Y 2 0 1 1

| Dept # | Acct # | Account Description | Date | Transaction description | Amount |
|--------|--------|---------------------------|-----------|-------------------------------|---------------------------|
| 6 | 5345 | Safety Supplies | 6/7/2011 | pipeline signs | \$935.00 |
| | | | | ** ACCOUNT TOTAL ** | <u>\$935.00</u> |
| 6 | 5399 | Other Operating Supplies | 5/17/2011 | batteries | \$133.53 |
| | | | 5/17/2011 | yellow marking flag | \$137.20 |
| | | | 6/7/2011 | special testmeter AL175 | \$35.00 |
| | | | 6/7/2011 | Cadweld shots | \$90.00 |
| | | | 6/7/2011 | counter clicker | \$32.99 |
| | | | | ** ACCOUNT TOTAL ** | <u>\$428.72</u> |
| 6 | 5405 | Engineering and Architect | 5/17/2011 | gas service capabilities/OLOL | \$1,710.00 |
| | | | | ** ACCOUNT TOTAL ** | <u>\$1,710.00</u> |
| 6 | 5425 | Contract Services | 5/17/2011 | March meter reading | \$6,723.33 |
| | | | 5/17/2011 | April meter reading | \$6,721.59 |
| | | | 6/7/2011 | May meter reading | \$6,722.75 |
| | | | | ** ACCOUNT TOTAL ** | <u>\$20,167.67</u> |
| 7 | 5065 | Group Health Insurance Co | 5/3/2011 | employer premium | \$59.87 |
| | | | | ** ACCOUNT TOTAL ** | <u>\$59.87</u> |
| 7 | 5066 | Group Life Insurance Cont | 5/31/2011 | group life employer premium | \$54.76 |
| | | | | ** ACCOUNT TOTAL ** | <u>\$54.76</u> |
| 7 | 5100 | Travel | 5/17/2011 | shorted certification fee | \$10.00 |
| | | | | ** ACCOUNT TOTAL ** | <u>\$10.00</u> |
| 7 | 5200 | Advertising | 6/7/2011 | ads | \$144.00 |
| | | | | ** ACCOUNT TOTAL ** | <u>\$144.00</u> |
| 7 | 5215 | Fuel Expense | 6/7/2011 | octane and diesel | \$1,222.75 |
| | | | | ** ACCOUNT TOTAL ** | <u>\$1,222.75</u> |
| 7 | 5220 | Insurance-Vehicles | 5/24/2011 | physical damage policy | \$1,333.19 |
| | | | 5/24/2011 | MVR/vehicle insurance | \$42.00 |
| | | | | ** ACCOUNT TOTAL ** | <u>\$1,375.19</u> |
| 7 | 5221 | Insurance-General Liabili | 5/24/2011 | general liability | \$1,465.50 |
| | | | | ** ACCOUNT TOTAL ** | <u>\$1,465.50</u> |
| 7 | 5230 | Laboratory Fees | 5/17/2011 | laboratory fees | \$123.95 |
| | | | 5/17/2011 | laboratory fees | \$123.95 |
| | | | 5/17/2011 | laboratory fees | \$123.95 |
| | | | 5/17/2011 | laboratory fees | \$144.95 |

Account Distribution Listing
M A Y 2 0 1 1

| Dept # | Acct # | Account Description | Date | Transaction description | Amount |
|--------|--------|---------------------------|-----------|-------------------------------------|---------------------------|
| | | | 5/24/2011 | laboratory fee | \$123.95 |
| | | | 5/24/2011 | laboratory fee | \$123.95 |
| | | | 6/7/2011 | laboratory fees | \$144.95 |
| | | | 6/7/2011 | laboratory fees | \$60.00 |
| | | | | ** ACCOUNT TOTAL ** | <u>\$969.65</u> |
| 7 | 5236 | Maintenance-Buildings and | 6/7/2011 | pest control | \$40.00 |
| | | | | ** ACCOUNT TOTAL ** | <u>\$40.00</u> |
| 7 | 5242 | Maintenance-Infrastructur | 5/17/2011 | ZOELLER # 815 GRINDER PUMP | \$2,349.75 |
| | | | 5/25/2011 | plant/labor material | \$1,806.55 |
| | | | 5/10/2011 | cleaner acid | \$20.72 |
| | | | 5/10/2011 | yellow, grey, blue paint | \$155.82 |
| | | | 5/10/2011 | Square D | \$175.13 |
| | | | 5/10/2011 | masking tape | \$5.36 |
| | | | 5/17/2011 | paint thinner, brush, roller | \$54.84 |
| | | | 5/17/2011 | lab supplies/gel cartridges | \$39.69 |
| | | | 5/24/2011 | repair rotating assembly | \$1,402.15 |
| | | | 5/24/2011 | belts | \$86.76 |
| | | | 5/24/2011 | cover plate assy CI | \$58.00 |
| | | | 5/24/2011 | mobile gear oil | \$385.78 |
| | | | 5/24/2011 | male adapter, valve ball thread | \$43.75 |
| | | | 5/24/2011 | gaskets, o-rings | \$100.00 |
| | | | 5/24/2011 | paint | \$19.60 |
| | | | 5/24/2011 | blade | \$9.11 |
| | | | 5/24/2011 | motor oil/Sewer Plant | \$58.74 |
| | | | 5/24/2011 | HYDROMATIC HDP200M2-4 GRINDER PUMPS | \$4,996.00 |
| | | | 5/24/2011 | caulk, silicone | \$9.20 |
| | | | 5/26/2011 | labor&pump, pipe, wire, transform | \$936.00 |
| | | | 6/7/2011 | nails | \$2.58 |
| | | | 6/7/2011 | diaphragm/sandpiper pump | \$229.26 |
| | | | 6/7/2011 | belts | \$328.41 |
| | | | 6/7/2011 | coupling, clamp hose | \$8.41 |
| | | | 6/7/2011 | concrete | \$230.00 |
| | | | 6/7/2011 | paint | \$45.11 |
| | | | 6/7/2011 | bleach | \$38.10 |
| | | | 6/7/2011 | bleach | \$38.10 |
| | | | | ** ACCOUNT TOTAL ** | <u>\$13,632.92</u> |
| 7 | 5243 | Maintenance-Software | 5/24/2011 | April maint/support | \$60.00 |
| | | | 5/3/2011 | May support/maint | \$9.40 |
| | | | 5/3/2011 | May maintenance | \$9.40 |
| | | | 6/7/2011 | March support/maintenance | \$60.00 |
| | | | | ** ACCOUNT TOTAL ** | <u>\$138.80</u> |
| 7 | 5255 | Postage, Mail, Delivery | 6/7/2011 | freight | \$7.92 |
| | | | | ** ACCOUNT TOTAL ** | <u>\$7.92</u> |
| 7 | 5266 | Rentals-Equipment | 5/3/2011 | copier/May/lease-purchase | \$41.25 |
| | | | 5/3/2011 | copier/May/lease-purchase | \$42.98 |
| | | | 5/10/2011 | telemetry rental | \$2,375.00 |

Account Distribution Listing
M A Y 2 0 1 1

| Dept # | Acct # | Account Description | Date | Transaction description | Amount |
|--------|--------|---------------------------|-----------|----------------------------|--------------------------|
| | | | 5/10/2011 | telemetry rental | \$250.00 |
| | | | 5/10/2011 | telemetry rental | \$375.00 |
| | | | | ** ACCOUNT TOTAL ** | <u>\$3,084.23</u> |
| 7 | 5267 | Rentals-Uniform & Clothin | 5/17/2011 | unifirom rental | \$36.28 |
| | | | 5/17/2011 | uniform rental | \$57.83 |
| | | | 5/24/2011 | uniform rental | \$36.28 |
| | | | 6/7/2011 | uniform rental | \$92.43 |
| | | | | ** ACCOUNT TOTAL ** | <u>\$222.82</u> |
| 7 | 5285 | Telephone Services | 6/7/2011 | phone/internet | \$428.85 |
| | | | 6/7/2011 | phone/internet | \$640.87 |
| | | | | ** ACCOUNT TOTAL ** | <u>\$1,069.72</u> |
| 7 | 5287 | Wireless Communication Se | 5/17/2011 | April phone service | \$48.47 |
| | | | | ** ACCOUNT TOTAL ** | <u>\$48.47</u> |
| 7 | 5290 | Utilities | 5/24/2011 | utilities | \$84.90 |
| | | | 5/24/2011 | utilities | \$33.50 |
| | | | 5/24/2011 | utilities | \$24.48 |
| | | | 5/24/2011 | utilities | \$29.39 |
| | | | 5/24/2011 | utilities | \$44.60 |
| | | | 6/2/2011 | utilities | \$29.60 |
| | | | 6/2/2011 | utilities | \$74.98 |
| | | | 6/2/2011 | utilities | \$28.95 |
| | | | 6/2/2011 | utilities | \$113.27 |
| | | | 6/2/2011 | utilities | \$6,806.87 |
| | | | 6/2/2011 | utilities | \$63.05 |
| | | | 6/2/2011 | utilities | \$20.36 |
| | | | 6/2/2011 | utilities | \$52.32 |
| | | | 6/2/2011 | utilities | \$51.45 |
| | | | 6/2/2011 | utilities | \$81.26 |
| | | | 6/2/2011 | utilities | \$66.55 |
| | | | 6/2/2011 | utilities | \$20.16 |
| | | | 6/2/2011 | utilities | \$48.47 |
| | | | 6/2/2011 | utilities | \$30.02 |
| | | | 6/2/2011 | utilities | \$201.00 |
| | | | 6/2/2011 | utilities | \$25.88 |
| | | | 6/2/2011 | utilities | \$185.47 |
| | | | 6/2/2011 | utilities | \$226.35 |
| | | | 6/2/2011 | utilities | \$81.46 |
| | | | | ** ACCOUNT TOTAL ** | <u>\$8,424.34</u> |
| 7 | 5295 | Waste Disposal | 5/3/2011 | waste disposal | \$37.74 |
| | | | 5/10/2011 | waste disposal | \$179.36 |
| | | | 5/24/2011 | EACH CONTAINER LOAD | \$150.00 |
| | | | 5/24/2011 | waste disposal | \$455.05 |
| | | | | ** ACCOUNT TOTAL ** | <u>\$822.15</u> |

Account Distribution Listing
M A Y 2 0 1 1

| Dept # | Acct # | Account Description | Date | Transaction description | Amount |
|----------------------------|--------|---------------------------|-----------|-------------------------------------|---------------------------|
| 7 | 5299 | Other Operating Services- | 5/10/2011 | phone answering service | \$41.04 |
| ** ACCOUNT TOTAL ** | | | | | <u>\$41.04</u> |
| 7 | 5305 | Chemicals | 5/17/2011 | PER 55 GAAL DRUM OF POLYMER. 450# P | \$5,004.00 |
| | | | 5/24/2011 | fly ash | \$1,072.88 |
| | | | 6/7/2011 | quicklime | \$4,122.29 |
| | | | 6/7/2011 | GAL TMB300L [IN 5 GAL PAILS] | \$2,400.00 |
| ** ACCOUNT TOTAL ** | | | | | <u>\$12,599.17</u> |
| 7 | 5396 | Materials - Small Tools/N | 6/7/2011 | assorted tools | \$9.97 |
| ** ACCOUNT TOTAL ** | | | | | <u>\$9.97</u> |
| 7 | 5399 | Other Operating Supplies | 5/17/2011 | keys for sewer plant | \$19.00 |
| | | | 5/24/2011 | motor base frame/bolts | \$149.75 |
| | | | 5/24/2011 | liner | \$71.00 |
| | | | 5/24/2011 | Sewer padlocks | \$19.00 |
| | | | 6/7/2011 | water | \$11.98 |
| | | | 6/7/2011 | cleaner acid mag,brush,roller | \$64.43 |
| | | | 6/7/2011 | deodorant blocks | \$220.00 |
| | | | 6/7/2011 | water | \$11.98 |
| | | | 6/7/2011 | crayola chalk | \$1.48 |
| | | | 6/7/2011 | fish net w/12' pole | \$57.99 |
| ** ACCOUNT TOTAL ** | | | | | <u>\$626.61</u> |
| 7 | 5405 | Engineering and Architect | 6/7/2011 | wastewater plan rehab | \$3,406.00 |
| | | | 6/7/2011 | new UV system | \$3,100.00 |
| | | | 6/7/2011 | Co Mar sewer collection | \$2,695.00 |
| ** ACCOUNT TOTAL ** | | | | | <u>\$9,201.00</u> |
| 7 | 5707 | Major Repairs-Land Improv | 5/31/2011 | EXTEND 8' FENCE APPROX 203 LIN | \$4,611.00 |
| ** ACCOUNT TOTAL ** | | | | | <u>\$4,611.00</u> |
| 8 | 5065 | Group Health Insurance Co | 5/3/2011 | employer premium | \$100.52 |
| ** ACCOUNT TOTAL ** | | | | | <u>\$100.52</u> |
| 8 | 5066 | Group Life Insurance Cont | 5/31/2011 | group life employer premium | \$86.04 |
| ** ACCOUNT TOTAL ** | | | | | <u>\$86.04</u> |
| 8 | 5069 | Group Insurance Adm Fees | 5/3/2011 | flex system admn. fees | \$5.59 |
| | | | 5/10/2011 | Flex system plan fees | \$5.59 |
| | | | 5/31/2011 | Flex System Adm Fees | \$5.59 |
| ** ACCOUNT TOTAL ** | | | | | <u>\$16.77</u> |
| 8 | 5100 | Travel | 5/3/2011 | certificate/Nixon, Etheridge | \$100.00 |
| | | | 5/3/2011 | certificate/Darren Blevins | \$30.00 |

Account Distribution Listing
M A Y 2 0 1 1

| Dept # | Acct # | Account Description | Date | Transaction description | Amount |
|--------|--------|---------------------------|-----------|----------------------------------|--------------------------|
| | | | 5/17/2011 | shorted certification fee | \$10.00 |
| | | | 5/24/2011 | line locating workshop | \$150.00 |
| | | | | ** ACCOUNT TOTAL ** | <u>\$290.00</u> |
| 8 | 5200 | Advertising | 6/7/2011 | ads | \$36.00 |
| | | | | ** ACCOUNT TOTAL ** | <u>\$36.00</u> |
| 8 | 5215 | Fuel Expense | 6/7/2011 | octane and diesel | \$815.18 |
| | | | | ** ACCOUNT TOTAL ** | <u>\$815.18</u> |
| 8 | 5220 | Insurance-Vehicles | 5/24/2011 | physical damage policy | \$1,850.11 |
| | | | 5/24/2011 | MVR/vehicle insurance | \$16.80 |
| | | | | ** ACCOUNT TOTAL ** | <u>\$1,866.91</u> |
| 8 | 5221 | Insurance-General Liabili | 5/24/2011 | general liability | \$3,815.50 |
| | | | | ** ACCOUNT TOTAL ** | <u>\$3,815.50</u> |
| 8 | 5237 | Maintenance-Vehicles | 5/17/2011 | flush transmission/oil FA826 | \$180.29 |
| | | | | ** ACCOUNT TOTAL ** | <u>\$180.29</u> |
| 8 | 5239 | Maintenance-Small Equipme | 5/17/2011 | repair TMB pump | \$269.49 |
| | | | | ** ACCOUNT TOTAL ** | <u>\$269.49</u> |
| 8 | 5242 | Maintenance-Infrastructur | 5/10/2011 | cement gravel,sledge dbl face | \$38.44 |
| | | | 5/10/2011 | flanges,gaskets,ells | \$98.61 |
| | | | 5/10/2011 | flanges,gaskets,bolts,sleeve | \$183.46 |
| | | | 5/10/2011 | gaskets,nuts,tees,adapters,ell | \$143.97 |
| | | | 5/10/2011 | check valve swival nuts | \$249.43 |
| | | | 5/10/2011 | mechanical joint ductile iron | \$265.48 |
| | | | 5/10/2011 | cement gravel | \$39.48 |
| | | | 5/17/2011 | anti-seize lub | \$62.35 |
| | | | 5/17/2011 | cleaner acid magic 1 gal | \$20.72 |
| | | | 5/17/2011 | discount | (\$24.64) |
| | | | 5/17/2011 | patch clamps | \$223.05 |
| | | | 5/17/2011 | 3" 125# AWWA DI MJ GATE VALVE | \$256.00 |
| | | | 5/17/2011 | 6" 125# AWWA DI MJ GATE VALVE | \$360.00 |
| | | | 5/17/2011 | 14 YARDS LOADS CRUSCHED CONCRETE | \$890.00 |
| | | | 5/17/2011 | 3" 125# AWWA DI FLGD GATE VALVE | \$256.00 |
| | | | 5/17/2011 | 6" 125# AWWA DI FLGD GATE VALVE | \$360.00 |
| | | | 5/17/2011 | cleaner,pvc cement,blade | \$45.11 |
| | | | 5/17/2011 | bronze bottom,poly shroud | \$940.80 |
| | | | 5/24/2011 | brushes | \$5.32 |
| | | | 5/24/2011 | Comar/tees,gasket,bolts,adapte | \$298.45 |
| | | | 5/24/2011 | 3-way fire hydrant | \$1,409.35 |
| | | | 5/24/2011 | fuses | \$141.02 |
| | | | 5/24/2011 | discount | (\$101.61) |
| | | | 5/24/2011 | 6" MJ DI AWWA GATE VALVE | \$720.00 |
| | | | 5/24/2011 | 6" SIGMA LUG FLANGES | \$95.92 |
| | | | 5/24/2011 | 6" 3-WAY FIRE HYDRANT | \$1,438.11 |

Account Distribution Listing
M A Y 2 0 1 1

| Dept # | Acct # | Account Description | Date | Transaction description | Amount |
|--------|--------|---------------------------|-----------|------------------------------------|----------------------------------|
| | | | 5/24/2011 | 6" MJ FLGD TEE | \$106.28 |
| | | | 5/24/2011 | EEC contactors | \$80.00 |
| | | | 5/24/2011 | pump test/water wells | \$750.00 |
| | | | 5/24/2011 | MJ couplings | \$744.45 |
| | | | 5/24/2011 | 6" C-900 WATER PIPE | \$2,720.00 |
| | | | 5/24/2011 | install delay on timer | \$345.00 |
| | | | 5/24/2011 | Adj shim set | \$7.50 |
| | | | 5/24/2011 | sigma lug flanges | \$732.39 |
| | | | 6/7/2011 | C84-77 2" BRASS MALE ADP | \$40.82 |
| | | | 6/7/2011 | 8" X6" SSB DI MJ X MJ REDUCER | \$55.28 |
| | | | 6/7/2011 | 6" SSB DI MJ LONG COUPLING | \$54.00 |
| | | | 6/7/2011 | 8" SIGMA RESTRAINT FLG FOR C-900 | \$35.44 |
| | | | 6/7/2011 | 6" MJ GASKET | \$10.35 |
| | | | 6/7/2011 | 11/4" 125# BRASS THRD BALL VALVE | \$62.00 |
| | | | 6/7/2011 | 8" MJ GASKET | \$8.00 |
| | | | 6/7/2011 | 3/4" X 4" TEE HEAD BOLT W/NUT | \$51.84 |
| | | | 6/7/2011 | FB1700-7 2" X 2" MXF BALL CORP | \$127.80 |
| | | | 6/7/2011 | 11/4" PVC BALL VALVE S X S | \$17.20 |
| | | | 6/7/2011 | discount | (\$23.40) |
| | | | 6/7/2011 | PLASTIC WATER METER BOXES W/READER | \$525.00 |
| | | | 6/7/2011 | male pvc adapters | \$97.51 |
| | | | 6/7/2011 | ROLLS CAUTION-BURIED-WATER TAPE IN | \$105.00 |
| | | | 6/7/2011 | 4" FERNCO COUPLING | \$21.25 |
| | | | 6/7/2011 | 11/4" S/40 PVC MALE ADP | \$2.80 |
| | | | 6/7/2011 | 6" X 2" BRASS WATER SADDLE C-900 X | \$216.75 |
| | | | 6/7/2011 | style 90 male adapters | \$27.09 |
| | | | 6/7/2011 | 8" 125# DI MJ GATE VALVE | \$714.73 |
| | | | 6/7/2011 | ball valves,pvc pipe | \$213.28 |
| | | | 6/7/2011 | 6" SIGMA RESTRAINT FLG FOR C-900 | \$71.94 |
| | | | | ** ACCOUNT TOTAL ** | <u><u>\$16,335.12</u></u> |
| 8 | 5243 | Maintenance-Software | 5/24/2011 | April maint/support | \$330.00 |
| | | | 5/3/2011 | May maintenance | \$9.40 |
| | | | 5/3/2011 | May support/maint | \$9.40 |
| | | | 6/7/2011 | March support/maintenance | \$330.00 |
| | | | | ** ACCOUNT TOTAL ** | <u><u>\$678.80</u></u> |
| 8 | 5255 | Postage, Mail, Delivery | 5/17/2011 | freight | \$17.14 |
| | | | 6/7/2011 | freight | \$29.81 |
| | | | | ** ACCOUNT TOTAL ** | <u><u>\$46.95</u></u> |
| 8 | 5266 | Rentals-Equipment | 5/3/2011 | copier/May/lease-purchase | \$41.25 |
| | | | 5/3/2011 | copier/May/lease-purchase | \$79.82 |
| | | | 5/10/2011 | telemetry rental | \$375.00 |
| | | | | ** ACCOUNT TOTAL ** | <u><u>\$496.07</u></u> |
| 8 | 5267 | Rentals-Uniform & Clothin | 5/17/2011 | uniform rental | \$34.51 |
| | | | 5/17/2011 | unfirom rental | \$66.06 |
| | | | 5/24/2011 | uniform rental | \$56.06 |
| | | | 6/7/2011 | uniform rental | \$34.51 |
| | | | | ** ACCOUNT TOTAL ** | <u><u>\$191.14</u></u> |

Account Distribution Listing
M A Y 2 0 1 1

| Dept # | Acct # | Account Description | Date | Transaction description | Amount |
|--------|--------|---------------------------|-----------|--------------------------------|---------------------------|
| 8 | 5285 | Telephone Services | 6/7/2011 | phone/internet | \$428.85 |
| | | | | ** ACCOUNT TOTAL ** | <u>\$428.85</u> |
| 8 | 5287 | Wireless Communication Se | 5/17/2011 | April phone service | \$365.03 |
| | | | | ** ACCOUNT TOTAL ** | <u>\$365.03</u> |
| 8 | 5290 | Utilities | 5/24/2011 | utilities | \$64.39 |
| | | | 5/24/2011 | utilities | \$2,090.80 |
| | | | 6/2/2011 | utilities | \$697.86 |
| | | | 6/2/2011 | utilities | \$1,163.70 |
| | | | | ** ACCOUNT TOTAL ** | <u>\$4,016.75</u> |
| 8 | 5295 | Waste Disposal | 5/3/2011 | waste disposal | \$37.74 |
| | | | | ** ACCOUNT TOTAL ** | <u>\$37.74</u> |
| 8 | 5299 | Other Operating Services- | 5/10/2011 | phone answering service | \$41.04 |
| | | | | ** ACCOUNT TOTAL ** | <u>\$41.04</u> |
| 8 | 5399 | Other Operating Supplies | 5/10/2011 | hitch lock,ball,drop FA18 | \$85.95 |
| | | | 5/17/2011 | DPD powder pillow 10 ml sample | \$163.00 |
| | | | 5/24/2011 | saw hand fatmax 15" | \$14.37 |
| | | | 5/24/2011 | water valve | \$290.00 |
| | | | 5/24/2011 | paver holland charcoal | \$15.20 |
| | | | | ** ACCOUNT TOTAL ** | <u>\$568.52</u> |
| 8 | 5425 | Contract Services | 5/17/2011 | April meter reading | \$2,880.68 |
| | | | 5/17/2011 | March meter reading | \$2,881.43 |
| | | | 6/7/2011 | May meter reading | \$2,881.18 |
| | | | | ** ACCOUNT TOTAL ** | <u>\$8,643.29</u> |
| 9 | 5243 | Maintenance-Software | 5/3/2011 | May maintenance | \$9.39 |
| | | | | ** ACCOUNT TOTAL ** | <u>\$9.39</u> |
| 9 | 5266 | Rentals-Equipment | 5/3/2011 | copier/May/lease-purchase | \$39.91 |
| | | | | ** ACCOUNT TOTAL ** | <u>\$39.91</u> |
| 9 | 5425 | Contract Services | 5/3/2011 | TOW waste contract | \$28,851.71 |
| | | | | ** ACCOUNT TOTAL ** | <u>\$28,851.71</u> |

