

**City of Walnut Grove**  
**Profit & Loss Budget vs. Actual**  
July 1, 2019 through May 7, 2020

| Ordinary Income/Expense                      | <u>Jul 1, '19 - May 7, 20</u> | <u>Budget</u>     |
|--|-------------------------------|-------------------|
| <b>Income</b>                                |                               |                   |
| <b>31.000 - Taxes</b>                        |                               |                   |
| 31.1100 - General Ad Valorem Tax             | 28,284.48                     | 17,043.00         |
| 31.1200 - Property Taxes                     | 192,766.14                    | 161,908.59        |
| 31.1710 - Franchise Fee - Electric           | 58,136.32                     | 50,276.88         |
| 31.1730 - Franchise Tax-Gas                  | 3,256.49                      | 2,812.10          |
| 31.1750 - Franchise Tax-Cable                | 6,456.17                      | 5,112.90          |
| 31.1760 - Franchise Tax-Telephone            | 489.24                        | 639.11            |
| 31.3100 - LOST Receivables                   | 111,374.15                    | 170,430.10        |
| 31.3105 - SEWER Receivables                  | 0.00                          | 0.00              |
| 31.3200 - Alcohol Beverage Tax               | 66,614.82                     | 59,650.53         |
| 31.6200 - Insurance Premium Tax              | 102,317.34                    | 82,658.59         |
| 31.000 - Taxes - Other                       | 2,988.34                      | 0.00              |
| <b>Total 31.000 - Taxes</b>                  | <b>572,683.49</b>             | <b>550,531.80</b> |
| 31.1315 - TAVT                               | 2,299.63                      | 0.00              |
| 31.1340 - Intangible Tax                     | 512.53                        | 0.00              |
| 31.1600 - Real Estate Transfer Tax           | 258.25                        | 0.00              |
| 313000 - Use Fees                            | 0.00                          | 0.00              |
| 318110 - Beer License                        | 750.00                        | 639.11            |
| 318111 - Liquor License                      | 1,700.00                      | 0.00              |
| 318120 - Wine License                        | 750.00                        | 639.11            |
| 318130 - Penalties & Interest-Late Fees      | 3,487.13                      | 2,130.36          |
| 319150 - Penalties & Interest-FIFA's         | 135.03                        | 0.00              |
| <b>32.000 - Licenses &amp; Permits</b>       |                               |                   |
| 32.1100 - Alcohol Beverage License           | 0.00                          | 2,045.16          |
| 32.1200 - General Business License           | 4,900.00                      | 4,601.61          |
| 32.2200 - Bldg Permits/Inspections           | 1,977.80                      | 2,556.45          |
| 32.2900 - Other Non-Business Lic/Permits     | 6,504.36                      | 852.14            |
| 32.000 - Licenses & Permits - Other          | 202.50                        | 0.00              |
| <b>Total 32.000 - Licenses &amp; Permits</b> | <b>13,584.66</b>              | <b>10,055.36</b>  |
| 33.1310 - Walton County Sewer System Cont    | 0.00                          | 0.00              |
| <b>34.000 - Charges for Services</b>         |                               |                   |
| 34.1000 - Misc Income                        | 108.40                        | 85.20             |
| 34.3200 - Street Light Charges               | 8,687.03                      | 9,629.30          |
| 34.4100 - Sanitation Fees                    | 61,025.91                     | 63,911.29         |
| 34.7000 - Recreational Income                | 2,343.60                      | 2,556.45          |
| 34.7400 - Community Events                   | 144.48                        | 0.00              |
| 34.8000 - Qualifying Fees                    | 295.20                        | 127.82            |
| 34.9900 - Other Income                       | 402.89                        | 0.00              |
| 34.000 - Charges for Services - Other        | 58.13                         | 0.00              |
| <b>Total 34.000 - Charges for Services</b>   | <b>73,065.64</b>              | <b>76,310.06</b>  |
| <b>35.000 - Fines &amp; Forfeitures</b>      |                               |                   |
| 35.1000 - Fines & Forfeitures General        | 33,941.00                     | 59,650.53         |

**City of Walnut Grove**  
**Profit & Loss Budget vs. Actual**  
July 1, 2019 through May 7, 2020

|  | <u>Jul 1, '19 - May 7, 20</u> | <u>Budget</u>     |
|--|-------------------------------|-------------------|
| 35.1100 · Court Services-Fees                  | 2,756.00                      | 0.00              |
| 35.000 · Fines & Forfeitures - Other           | 1,481.00                      | 0.00              |
| <b>Total 35.000 · Fines &amp; Forfeitures</b>  | <b>38,178.00</b>              | <b>59,650.53</b>  |
| 351900 · Court Services-Administrative         | 0.00                          | 0.00              |
| 36.000 · Investment Income                     |                               |                   |
| 36.1000 · Interest on Revenue                  | 320.32                        | 281.21            |
| 36.000 · Investment Income - Other             | 0.00                          | 0.00              |
| <b>Total 36.000 · Investment Income</b>        | <b>320.32</b>                 | <b>281.21</b>     |
| 38.000 · Misc. Revenue                         | 24,220.31                     | 0.00              |
| 47900 · Sales                                  | 0.00                          | 0.00              |
| <b>Total Income</b>                            | <b>731,944.99</b>             | <b>700,237.54</b> |
| <b>Cost of Goods Sold</b>                      |                               |                   |
| 50000 · Cost of Goods Sold                     | 0.00                          | 0.00              |
| <b>Total COGS</b>                              | <b>0.00</b>                   | <b>0.00</b>       |
| <b>Gross Profit</b>                            | <b>731,944.99</b>             | <b>700,237.54</b> |
| <b>Expense</b>                                 |                               |                   |
| 1000 · General Government Expense              |                               |                   |
| 1300 · Salary-Council/Mayor                    | 3,360.00                      | 8,521.49          |
| 1350 · Auto Gas Expense                        | 200.00                        | 511.29            |
| 1400 · Elections                               | 9,638.97                      | 4,260.75          |
| 1500 · Salary-City Hall Staff                  | 72,588.89                     | 76,693.55         |
| 1000 · General Government Expense - Other      | 118.00                        | 0.00              |
| <b>Total 1000 · General Government Expense</b> | <b>85,905.86</b>              | <b>89,987.08</b>  |
| 1054110 · SPLOST Transportation Expense        | 0.00                          | 0.00              |
| 1512401 · State Unemployment                   | 0.00                          | 170.42            |
| 2000 · Judicial Expense                        |                               |                   |
| 2100 · Solicitor/Judge                         | 5,352.10                      | 9,714.52          |
| 2000 · Judicial Expense - Other                | 0.00                          | 0.00              |
| <b>Total 2000 · Judicial Expense</b>           | <b>5,352.10</b>               | <b>9,714.52</b>   |
| 2150 · Judicial Continuing Education           | 0.00                          | 1,278.23          |
| 3000 · Public Safety Expense                   |                               |                   |
| 3001 · SPLOST Sewer Expense                    | 0.00                          | 0.00              |
| 3300 · Peace Officer-Annuity/Benefit F         | 1,752.76                      | 1,874.72          |
| 3320 · Crime Lab Fees                          | 50.00                         | 110.77            |
| 3340 · Drivers Ed/Training Fund                | 275.79                        | 340.85            |
| 3341 · Ed/Training Court                       | 0.00                          | 0.00              |
| 3371 · Brain & Spinal Injury Fd                | 521.79                        | 85.20             |
| 3380 · Peace Officer-Prosec. Fund              | 2,423.10                      | 1,874.72          |
| 3385 · Local Victims Assist Program            | 1,413.35                      | 1,533.87          |
| 3390 · GA Crime Victims Assist. Prog           | 52.00                         | 0.00              |
| 3391 · Peace Officer-Prosec. Indgen. F         | 2,901.01                      | 2,982.52          |
| 3392 · Sheriff's Ret. Fund of GA               | 368.00                        | 298.25            |
| 3393 · Code Enforcement Officer                | 3,090.00                      | 9,373.65          |
| 3000 · Public Safety Expense - Other           | 0.00                          | 0.00              |

## City of Walnut Grove Profit & Loss Budget vs. Actual July 1, 2019 through May 7, 2020

|  | <u>Jul 1, '19 - May 7, 20</u> | <u>Budget</u>     |
|--|-------------------------------|-------------------|
| Total 3000 - Public Safety Expense               | 12,847.80                     | 18,474.55         |
| 3370 - Drug Abuse Treatment & Educatio           | 1,440.08                      | 852.14            |
| 3375 - County Jail Fund                          | 2,661.08                      | 5,112.90          |
| 4000 - Publics Works General                     |                               |                   |
| 4100 - Salary-Public Works                       | 60,109.87                     | 82,658.59         |
| 4520 - Solid Waste Collection                    | 45,045.23                     | 46,868.27         |
| 4901 - Repair & Maint.                           | 14,484.21                     | 17,043.00         |
| 4902 - Repair & Maint-Vehicles                   | 2,081.10                      | 5,112.90          |
| 4000 - Publics Works General - Other             | 10.53                         | 0.00              |
| Total 4000 - Publics Works General               | <u>121,730.94</u>             | <u>151,682.76</u> |
| 400002 - Social Security-Public Works            | 0.00                          | 0.00              |
| 400003 - Medicare-Public Works                   | 0.00                          | 0.00              |
| 500 - Enterprise Funds / Sewer Plant             | 0.00                          | 44,737.90         |
| 5000 - Health & Welfare                          |                               |                   |
| 5130 - Inspections                               | 0.00                          | 0.00              |
| 5000 - Health & Welfare - Other                  | 0.00                          | 0.00              |
| Total 5000 - Health & Welfare                    | <u>0.00</u>                   | <u>0.00</u>       |
| 51.000 - Personal Services/Employee Beni         |                               |                   |
| 51.2200 - Social Security/Medicare               | 11,616.14                     | 18,747.30         |
| 51.2203 - Medicare                               | 0.00                          | 0.00              |
| 51.2301 - Social Security Council                | 0.00                          | 0.00              |
| 51.2302 - Medicare Council                       | 0.00                          | 0.00              |
| 51.2600 - SUTA                                   | 232.47                        | 129.52            |
| 51.000 - Personal Services/Employee Beni - Other | 0.00                          | 0.00              |
| Total 51.000 - Personal Services/Employee Beni   | <u>11,848.61</u>              | <u>18,876.82</u>  |
| 51.2100 - Group Insurance                        |                               |                   |
| AFLAC  | 1,221.39                      | 0.00              |
| 51.2100 - Group Insurance - Other                | 405.55                        | 0.00              |
| Total 51.2100 - Group Insurance                  | <u>1,626.94</u>               | <u>0.00</u>       |
| 52.000 - Purchased/Contracted Services           |                               |                   |
| 52.1000 - Prof Services-Engineering              | 75,254.72                     | 42,607.52         |
| 52.1200 - Prof Services-Accounting               | 13,118.75                     | 17,043.00         |
| 52.1300 - Prof. Services-Legal                   | 26,873.58                     | 29,825.26         |
| 52.220 - Social Security/Medicare                | 0.00                          | 0.00              |
| 52.3100 - Insurance Exp Building                 | 0.00                          | 11,930.10         |
| 52.330 - Advertising                             | 1,834.50                      | 3,408.59          |
| 52.3500 - Travel Council                         | 100.00                        | 681.71            |
| 52.3501 - Travel Executive                       | 802.64                        | 2,130.36          |
| 52.3502 - Education & Training Council           | 2,110.00                      | 5,965.04          |
| 52.3600 - Dues & Fees                            | 1,064.52                      | 2,130.36          |
| 52.3601 - Bank Service Fees                      | 9.00                          | 85.20             |
| 52.3602 - Bad Debts                              | -0.20                         | 0.00              |
| 52.3700 - Education & Training-Executive         | 1,294.00                      | 5,965.04          |
| 52.3701 - Training/Conventions                   | 4,790.21                      | 11,930.10         |

**City of Walnut Grove**  
**Profit & Loss Budget vs. Actual**  
July 1, 2019 through May 7, 2020

|   | <u>Jul 1, '19 - May 7, 20</u> | <u>Budget</u>     |
|---|-------------------------------|-------------------|
| 52.3850 · Professional Services                     | 560.00                        | 2,556.45          |
| 52.3851 · Security-Trust Security                   | 576.00                        | 1,278.23          |
| 52.3900 · Other Payments                            | 0.00                          | 0.00              |
| 52.4000 · Street, Sidewalk, Curb Repair             | 0.00                          | 43,142.68         |
| 52.4500 · IT Services                               | 3,529.08                      | 1,704.30          |
| 521401 · Court Software Exp                         | 2,145.00                      | 2,556.45          |
| 52.000 · Purchased/Contracted Services - Other      | 2,338.80                      | 0.00              |
| <b>Total 52.000 · Purchased/Contracted Services</b> | <b>136,400.60</b>             | <b>184,940.39</b> |
| 52.2130 · Cleaning Services Custodial               | 2,300.00                      | 2,556.45          |
| 52.2310 · Rental Opening/Closing Pavilion           | 450.00                        | 852.14            |
| <b>53.000 · Supplies</b>                            |                               |                   |
| 53.1001 · Postage                                   | 1,146.25                      | 1,533.87          |
| 53.1100 · General Supplies/Materials                |                               |                   |
| 53.1000 · Office Supplies                           | 3,866.58                      | 5,112.90          |
| 53.1100 · General Supplies/Materials - Other        | 4,896.89                      | 6,817.20          |
| <b>Total 53.1100 · General Supplies/Materials</b>   | <b>8,763.47</b>               | <b>11,930.10</b>  |
| 53.1112 · Misc Expense Prepaid                      | 0.00                          | 170.42            |
| 53.1210 · Energy-Water                              | 603.96                        | 852.14            |
| 53.1220 · Energy-Gas                                | 808.27                        | 1,278.23          |
| 53.1230 · Energy-Electricity                        | 24,616.11                     | 25,564.52         |
| 53.1270 · Gas, Oil, Diesel                          | 3,005.10                      | 5,112.90          |
| 53.1600 · Equipment-CODE RED                        | 1,500.00                      | 1,500.00          |
| 53.1700 · Misc Expense                              | 1,316.86                      | 4,260.75          |
| 53.3200 · Energy-Telephone                          | 8,262.80                      | 8,521.49          |
| 53.000 · Supplies - Other                           | 0.00                          | 0.00              |
| <b>Total 53.000 · Supplies</b>                      | <b>50,022.82</b>              | <b>60,724.42</b>  |
| <b>5400 · Capital Outlays</b>                       | <b>0.00</b>                   | <b>0.00</b>       |
| 541400 · Capital Outlay-Equipment                   | 0.00                          | 8,521.49          |
| <b>58.000 · Debt Service Exp</b>                    |                               |                   |
| 58.1000 · Debt Service-Principal                    | 23,714.35                     | 23,860.20         |
| 58.2000 · Debt Service-Interest                     | 6,898.56                      | 7,669.35          |
| 58.000 · Debt Service Exp - Other                   | 0.00                          | 0.00              |
| <b>Total 58.000 · Debt Service Exp</b>              | <b>30,612.91</b>              | <b>31,529.55</b>  |
| 581002 · GEFA Loan Principal Payments               | 0.00                          | 0.00              |
| 582002 · GEFA Loan Intrest                          | 0.00                          | 0.00              |
| <b>6000 · Culture/Recreation</b>                    |                               |                   |
| 6110 · Community / Employee Events                  | 5,436.93                      | 4,260.75          |
| 6130 · Recreation Facilities/Grounds                | 0.00                          | 9,092.44          |
| 6500 · Library Funding                              | 50,000.00                     | 42,607.52         |
| 6000 · Culture/Recreation - Other                   | 0.00                          | 0.00              |
| <b>Total 6000 · Culture/Recreation</b>              | <b>55,436.93</b>              | <b>55,960.71</b>  |
| 652240 · Walton Co. Board of Comm.                  | 0.00                          | 4,260.75          |
| <b>66000 · Payroll Expenses</b>                     |                               |                   |
| 66001 · W/C Insurance                               | 11,387.00                     | 10,225.81         |

**City of Walnut Grove**  
**Profit & Loss Budget vs. Actual**  
 July 1, 2019 through May 7, 2020

|                                       | <u>Jul 1, '19 - May 7, 20</u> | <u>Budget</u>     |
|---------------------------------------|-------------------------------|-------------------|
| 66000 · Payroll Expenses - Other      | 14,368.64                     | 0.00              |
| <b>Total 66000 · Payroll Expenses</b> | <b>25,755.64</b>              | <b>10,225.81</b>  |
| 66900 · Reconciliation Discrepancies  | 0.00                          | 0.00              |
| 7000 · Housing & Develpoment          | 0.00                          | 0.00              |
| 7550 · Downtown Development           | 0.00                          | 0.00              |
| 8000 · Debt Service                   | 0.00                          | 0.00              |
| <b>Total Expense</b>                  | <b>544,392.31</b>             | <b>700,459.03</b> |
| <b>Net Ordinary Income</b>            | <b>187,552.68</b>             | <b>-221.49</b>    |
| <b>Other Income/Expense</b>           |                               |                   |
| <b>Other Income</b>                   |                               |                   |
| 313106 · SPLOST Income                | 0.00                          | 0.00              |
| <b>Total Other Income</b>             | <b>0.00</b>                   | <b>0.00</b>       |
| <b>Other Expense</b>                  |                               |                   |
| 1054111 · SPLOST Transportation Exp   | 0.00                          | 0.00              |
| 1054121 · SPLOST Sewer Exp            | 0.00                          | 0.00              |
| 1054131 · SPLOST Streets/Sidwalks     | 0.00                          | 0.00              |
| <b>Total Other Expense</b>            | <b>0.00</b>                   | <b>0.00</b>       |
| <b>Net Other Income</b>               | <b>0.00</b>                   | <b>0.00</b>       |
| <b>Net Income</b>                     | <b>187,552.68</b>             | <b>-221.49</b>    |

**City of Walnut Grove**  
**Profit & Loss Budget vs. Actual**  
July 1, 2019 through May 7, 2020

| Ordinary Income/Expense                      | <u>\$ Over Budget</u> | <u>% of Budget</u> |
|--|-----------------------|--------------------|
| <b>Income</b>                                |                       |                    |
| <b>31.000 - Taxes</b>                        |                       |                    |
| 31.1100 - General Ad Valorem Tax             | 11,241.48             | 165.96%            |
| 31.1200 - Property Taxes                     | 30,857.55             | 119.06%            |
| 31.1710 - Franchise Fee - Electric           | 7,859.44              | 115.63%            |
| 31.1730 - Franchise Tax-Gas                  | 444.39                | 115.8%             |
| 31.1750 - Franchise Tax-Cable                | 1,343.27              | 126.27%            |
| 31.1760 - Franchise Tax-Telephone            | -149.87               | 76.55%             |
| 31.3100 - LOST Receivables                   | -59,055.95            | 65.35%             |
| 31.3105 - SEWER Receivables                  | 0.00                  | 0.0%               |
| 31.3200 - Alcohol Beverage Tax               | 6,964.29              | 111.68%            |
| 31.6200 - Insurance Premium Tax              | 19,658.75             | 123.78%            |
| 31.000 - Taxes - Other                       | 2,988.34              | 100.0%             |
| <b>Total 31.000 - Taxes</b>                  | <b>22,151.69</b>      | <b>104.02%</b>     |
| <b>31.1315 - TAVT</b>                        |                       |                    |
| 31.1340 - Intangible Tax                     | 512.53                | 100.0%             |
| 31.1600 - Real Estate Transfer Tax           | 258.25                | 100.0%             |
| <b>313000 - Use Fees</b>                     |                       |                    |
| 318110 - Beer License                        | 110.89                | 117.35%            |
| 318111 - Liquor License                      | 1,700.00              | 100.0%             |
| 318120 - Wine License                        | 110.89                | 117.35%            |
| 318130 - Penalties & Interest-Late Fees      | 1,356.77              | 163.69%            |
| 319150 - Penalties & Interest-FIFA's         | 135.03                | 100.0%             |
| <b>32.000 - Licenses &amp; Permits</b>       |                       |                    |
| 32.1100 - Alcohol Beverage License           | -2,045.16             | 0.0%               |
| 32.1200 - General Business License           | 298.39                | 106.48%            |
| 32.2200 - Bldg Permits/Inspections           | -578.65               | 77.37%             |
| 32.2900 - Other Non-Business Lic/Permits     | 5,652.22              | 763.3%             |
| 32.000 - Licenses & Permits - Other          | 202.50                | 100.0%             |
| <b>Total 32.000 - Licenses &amp; Permits</b> | <b>3,529.30</b>       | <b>135.1%</b>      |
| 33.1310 - Walton County Sewer System Cont    | 0.00                  | 0.0%               |
| <b>34.000 - Charges for Services</b>         |                       |                    |
| 34.1000 - Misc Income                        | 23.20                 | 127.23%            |
| 34.3200 - Street Light Charges               | -942.27               | 90.22%             |
| 34.4100 - Sanitation Fees                    | -2,885.38             | 95.49%             |
| 34.7000 - Recreational Income                | -212.85               | 91.67%             |
| 34.7400 - Community Events                   | 144.48                | 100.0%             |
| 34.8000 - Qualifying Fees                    | 167.38                | 230.95%            |
| 34.9900 - Other Income                       | 402.89                | 100.0%             |
| 34.000 - Charges for Services - Other        | 58.13                 | 100.0%             |
| <b>Total 34.000 - Charges for Services</b>   | <b>-3,244.42</b>      | <b>95.75%</b>      |
| <b>35.000 - Fines &amp; Forfeitures</b>      |                       |                    |
| 35.1000 - Fines & Forfeitures General        | -25,709.53            | 56.9%              |

**City of Walnut Grove**  
**Profit & Loss Budget vs. Actual**  
July 1, 2019 through May 7, 2020

|  | <u>\$ Over Budget</u> | <u>% of Budget</u> |
|--|-----------------------|--------------------|
| 35.1100 · Court Services-Fees                  | 2,756.00              | 100.0%             |
| 35.000 · Fines & Forfeitures - Other           | 1,481.00              | 100.0%             |
| <b>Total 35.000 · Fines &amp; Forfeitures</b>  | <b>-21,472.53</b>     | <b>64.0%</b>       |
| 351900 · Court Services-Administrative         | 0.00                  | 0.0%               |
| 36.000 · Investment Income                     |                       |                    |
| 36.1000 · Interest on Revenue                  | 39.11                 | 113.91%            |
| 36.000 · Investment Income - Other             | 0.00                  | 0.0%               |
| <b>Total 36.000 · Investment Income</b>        | <b>39.11</b>          | <b>113.91%</b>     |
| 38.000 · Misc. Revenue                         | 24,220.31             | 100.0%             |
| 47900 · Sales                                  | 0.00                  | 0.0%               |
| <b>Total Income</b>                            | <b>31,707.45</b>      | <b>104.53%</b>     |
| <b>Cost of Goods Sold</b>                      |                       |                    |
| 50000 · Cost of Goods Sold                     | 0.00                  | 0.0%               |
| <b>Total COGS</b>                              | <b>0.00</b>           | <b>0.0%</b>        |
| <b>Gross Profit</b>                            | <b>31,707.45</b>      | <b>104.53%</b>     |
| <b>Expense</b>                                 |                       |                    |
| 1000 · General Government Expense              |                       |                    |
| 1300 · Salary-Council/Mayor                    | -5,161.49             | 39.43%             |
| 1350 · Auto Gas Expense                        | -311.29               | 39.12%             |
| 1400 · Elections                               | 5,378.22              | 226.23%            |
| 1500 · Salary-City Hall Staff                  | -4,104.66             | 94.65%             |
| 1000 · General Government Expense - Other      | 118.00                | 100.0%             |
| <b>Total 1000 · General Government Expense</b> | <b>-4,081.22</b>      | <b>95.47%</b>      |
| 1054110 · SPLOST Transportation Expense        | 0.00                  | 0.0%               |
| 1512401 · State Unemployment                   | -170.42               | 0.0%               |
| 2000 · Judicial Expense                        |                       |                    |
| 2100 · Solicitor/Judge                         | -4,362.42             | 55.09%             |
| 2000 · Judicial Expense - Other                | 0.00                  | 0.0%               |
| <b>Total 2000 · Judicial Expense</b>           | <b>-4,362.42</b>      | <b>55.09%</b>      |
| 2150 · Judicial Continuing Education           | -1,278.23             | 0.0%               |
| 3000 · Public Safety Expense                   |                       |                    |
| 3001 · SPLOST Sewer Expense                    | 0.00                  | 0.0%               |
| 3300 · Peace Officer-Annuity/Benefit F         | -121.96               | 93.49%             |
| 3320 · Crime Lab Fees                          | -60.77                | 45.14%             |
| 3340 · Drivers Ed/Training Fund                | -65.06                | 80.91%             |
| 3341 · Ed/Training Court                       | 0.00                  | 0.0%               |
| 3371 · Brain & Spinal Injury Fd                | 436.59                | 612.43%            |
| 3380 · Peace Officer-Prosec. Fund              | 548.38                | 129.25%            |
| 3385 · Local Victims Assist Program            | -120.52               | 92.14%             |
| 3390 · GA Crime Victims Assist. Prog           | 52.00                 | 100.0%             |
| 3391 · Peace Officer-Prosec. Indgen. F         | -81.51                | 97.27%             |
| 3392 · Sheriff's Ret. Fund of GA               | 69.75                 | 123.39%            |
| 3393 · Code Enforcement Officer                | -6,283.65             | 32.97%             |
| 3000 · Public Safety Expense - Other           | 0.00                  | 0.0%               |

**City of Walnut Grove**  
**Profit & Loss Budget vs. Actual**  
July 1, 2019 through May 7, 2020

|  | <u>\$ Over Budget</u> | <u>% of Budget</u> |
|--|-----------------------|--------------------|
| Total 3000 · Public Safety Expense               | -5,626.75             | 69.54%             |
| 3370 · Drug Abuse Treatment & Educatio           | 587.94                | 169.0%             |
| 3375 · County Jail Fund                          | -2,451.82             | 52.05%             |
| 4000 · Publics Works General                     |                       |                    |
| 4100 · Salary-Public Works                       | -22,548.72            | 72.72%             |
| 4520 · Solid Waste Collection                    | -1,823.04             | 96.11%             |
| 4901 · Repair & Maint.                           | -2,558.79             | 84.99%             |
| 4902 · Repair & Maint-Vehicles                   | -3,031.80             | 40.7%              |
| 4000 · Publics Works General - Other             | 10.53                 | 100.0%             |
| Total 4000 · Publics Works General               | -29,951.82            | 80.25%             |
| 400002 · Social Security-Public Works            | 0.00                  | 0.0%               |
| 400003 · Medicare-Public Works                   | 0.00                  | 0.0%               |
| 500 · Enterprise Funds / Sewer Plant             | -44,737.90            | 0.0%               |
| 5000 · Health & Welfare                          |                       |                    |
| 5130 · Inspections                               | 0.00                  | 0.0%               |
| 5000 · Health & Welfare - Other                  | 0.00                  | 0.0%               |
| Total 5000 · Health & Welfare                    | 0.00                  | 0.0%               |
| 51.000 · Personal Services/Employee Beni         |                       |                    |
| 51.2200 · Social Security/Medicare               | -7,131.16             | 61.96%             |
| 51.2203 · Medicare                               | 0.00                  | 0.0%               |
| 51.2301 · Social Security Council                | 0.00                  | 0.0%               |
| 51.2302 · Medicare Council                       | 0.00                  | 0.0%               |
| 51.2600 · SUTA                                   | 102.95                | 179.49%            |
| 51.000 · Personal Services/Employee Beni - Other | 0.00                  | 0.0%               |
| Total 51.000 · Personal Services/Employee Beni   | -7,028.21             | 62.77%             |
| 51.2100 · Group Insurance                        |                       |                    |
| AFLAC  | 1,221.39              | 100.0%             |
| 51.2100 · Group Insurance - Other                | 405.55                | 100.0%             |
| Total 51.2100 · Group Insurance                  | 1,626.94              | 100.0%             |
| 52.000 · Purchased/Contracted Services           |                       |                    |
| 52.1000 · Prof Services-Engineering              | 32,647.20             | 176.62%            |
| 52.1200 · Prof Services-Accounting               | -3,924.25             | 76.97%             |
| 52.1300 · Prof. Services-Legal                   | -2,951.68             | 90.1%              |
| 52.220 · Social Security/Medicare                | 0.00                  | 0.0%               |
| 52.3100 · Insurance Exp Building                 | -11,930.10            | 0.0%               |
| 52.330 · Advertising                             | -1,574.09             | 53.82%             |
| 52.3500 · Travel Council                         | -581.71               | 14.67%             |
| 52.3501 · Travel Executive                       | -1,327.72             | 37.68%             |
| 52.3502 · Education & Training Council           | -3,855.04             | 35.37%             |
| 52.3600 · Dues & Fees                            | -1,065.84             | 49.97%             |
| 52.3601 · Bank Service Fees                      | -76.20                | 10.56%             |
| 52.3602 · Bad Debts                              | -0.20                 | 100.0%             |
| 52.3700 · Education & Training-Executive         | -4,671.04             | 21.69%             |
| 52.3701 · Training/Conventions                   | -7,139.89             | 40.15%             |



**City of Walnut Grove**  
**Profit & Loss Budget vs. Actual**  
July 1, 2019 through May 7, 2020

|   | <u>\$ Over Budget</u> | <u>% of Budget</u> |
|---|-----------------------|--------------------|
| 52.3850 · Professional Services                     | -1,996.45             | 21.91%             |
| 52.3851 · Security-Trust Security                   | -702.23               | 45.06%             |
| 52.3900 · Other Payments                            | 0.00                  | 0.0%               |
| 52.4000 · Street, Sidewalk, Curb Repair             | -43,142.68            | 0.0%               |
| 52.4500 · IT Services                               | 1,824.78              | 207.07%            |
| 521401 · Court Software Exp                         | -411.45               | 83.91%             |
| 52.000 · Purchased/Contracted Services - Other      | 2,338.80              | 100.0%             |
| <b>Total 52.000 · Purchased/Contracted Services</b> | <b>-48,539.79</b>     | <b>73.75%</b>      |
| 52.2130 · Cleaning Services Custodial               | -256.45               | 89.97%             |
| 52.2310 · Rental Opening/Closing Pavilion           | -402.14               | 52.81%             |
| <b>53.000 · Supplies</b>                            |                       |                    |
| 53.1001 · Postage                                   | -387.62               | 74.73%             |
| 53.1100 · General Supplies/Materials                |                       |                    |
| 53.1000 · Office Supplies                           | -1,246.32             | 75.62%             |
| 53.1100 · General Supplies/Materials - Other        | -1,920.31             | 71.83%             |
| <b>Total 53.1100 · General Supplies/Materials</b>   | <b>-3,166.63</b>      | <b>73.46%</b>      |
| 53.1112 · Misc Expense Prepaid                      | -170.42               | 0.0%               |
| 53.1210 · Energy-Water                              | -248.18               | 70.88%             |
| 53.1220 · Energy-Gas                                | -469.96               | 63.23%             |
| 53.1230 · Energy-Electricity                        | -948.41               | 96.29%             |
| 53.1270 · Gas, Oil, Diesel                          | -2,107.80             | 58.78%             |
| 53.1600 · Equipment-CODE RED                        | 0.00                  | 100.0%             |
| 53.1700 · Misc Expense                              | -2,943.89             | 30.91%             |
| 53.3200 · Energy-Telephone                          | -258.69               | 96.96%             |
| 53.000 · Supplies - Other                           | 0.00                  | 0.0%               |
| <b>Total 53.000 · Supplies</b>                      | <b>-10,701.60</b>     | <b>82.38%</b>      |
| <b>5400 · Capital Outlays</b>                       | <b>0.00</b>           | <b>0.0%</b>        |
| 541400 · Capital Outlay-Equipment                   | -8,521.49             | 0.0%               |
| <b>58.000 · Debt Service Exp</b>                    |                       |                    |
| 58.1000 · Debt Service-Principal                    | -145.85               | 99.39%             |
| 58.2000 · Debt Service-Interest                     | -770.79               | 89.95%             |
| 58.000 · Debt Service Exp - Other                   | 0.00                  | 0.0%               |
| <b>Total 58.000 · Debt Service Exp</b>              | <b>-916.64</b>        | <b>97.09%</b>      |
| 581002 · GEFA Loan Principal Payments               | 0.00                  | 0.0%               |
| 582002 · GEFA Loan Intrest                          | 0.00                  | 0.0%               |
| <b>6000 · Culture/Recreation</b>                    |                       |                    |
| 6110 · Community / Employee Events                  | 1,176.18              | 127.61%            |
| 6130 · Recreation Facilities/Grounds                | -9,092.44             | 0.0%               |
| 6500 · Library Funding                              | 7,392.48              | 117.35%            |
| 6000 · Culture/Recreation - Other                   | 0.00                  | 0.0%               |
| <b>Total 6000 · Culture/Recreation</b>              | <b>-523.78</b>        | <b>99.06%</b>      |
| 652240 · Walton Co. Board of Comm.                  | -4,260.75             | 0.0%               |
| <b>66000 · Payroll Expenses</b>                     |                       |                    |
| 66001 · W/C Insurance                               | 1,161.19              | 111.36%            |

**City of Walnut Grove**  
**Profit & Loss Budget vs. Actual**  
 July 1, 2019 through May 7, 2020

|                                       | <u>\$ Over Budget</u> | <u>% of Budget</u> |
|---------------------------------------|-----------------------|--------------------|
| 66000 - Payroll Expenses - Other      | 14,368.64             | 100.0%             |
| <b>Total 66000 - Payroll Expenses</b> | <b>15,529.83</b>      | <b>251.87%</b>     |
| 66900 - Reconciliation Discrepancies  | 0.00                  | 0.0%               |
| 7000 - Housing & Development          | 0.00                  | 0.0%               |
| 7550 - Downtown Development           | 0.00                  | 0.0%               |
| 8000 - Debt Service                   | 0.00                  | 0.0%               |
| <b>Total Expense</b>                  | <b>-156,066.72</b>    | <b>77.72%</b>      |
| <b>Net Ordinary Income</b>            | <b>187,774.17</b>     | <b>-84,677.72%</b> |
| <b>Other Income/Expense</b>           |                       |                    |
| <b>Other Income</b>                   |                       |                    |
| 313106 - SPLOST Income                | 0.00                  | 0.0%               |
| <b>Total Other Income</b>             | <b>0.00</b>           | <b>0.0%</b>        |
| <b>Other Expense</b>                  |                       |                    |
| 1054111 - SPLOST Transportation Exp   | 0.00                  | 0.0%               |
| 1054121 - SPLOST Sewer Exp            | 0.00                  | 0.0%               |
| 1054131 - SPLOST Streets/Sidwalks     | 0.00                  | 0.0%               |
| <b>Total Other Expense</b>            | <b>0.00</b>           | <b>0.0%</b>        |
| <b>Net Other Income</b>               | <b>0.00</b>           | <b>0.0%</b>        |
| <b>Net Income</b>                     | <b>187,774.17</b>     | <b>-84,677.72%</b> |