



**City of Walker**  
**Financial Report**  
**April 2023**





**MAYOR**  
Jimmy Watson

**CITY ATTORNEY**  
Bobby King

**CHIEF OF OPERATIONS**  
Jamie Etheridge

**CITY CLERK**  
Tammy Payton

**MAYOR PRO TEM**  
Scarlett Milton Major

**COUNCIL**  
David Clark  
Eric Cook  
Gary Griffin  
Scarlett Milton Major  
Richard Wales

June 12, 2023

Members of the Council:

Presented herein are the revenue and expense statements of the City of Walker for the period ending April 30, 2023. The year-to-date actual revenue, expense, and change in fund balance/net assets presented in the statements is summarized below.

	GENERAL FUND	SPECIAL REVENUE FUND	ENTERPRISE FUND	GOVERNMENT WIDE
Actual YTD Fund Revenue	\$ 2,136,231	\$ 636,710	\$ 5,147,762	\$ 7,920,703
Actual YTD Fund Expense	(3,041,491)	(9,706)	(3,525,450)	(6,576,647)
Other Financing Sources (Uses)	-	-	-	-
Net Profit (Loss) Before Transfers	(905,260)	627,004	1,622,312	<u>\$ 1,344,056</u>
Transfers In (Out)	986,033	(346,033)	(640,000)	\$ -
Net Change in Fund Balance	<u>\$ 80,773</u>	<u>\$ 280,971</u>		
Net Change in Net Assets			<u>\$ 982,312</u>	

Sincerely,

Mike Cotton  
Financial Director

City of Walker  
A Brief Look at the Numbers  
Year-to-Date through April 30, 2023

	<u>General Fund</u>	<u>Special Revenue Fund</u>	<u>Enterprise Fund</u>	<u>As of April 30, 2023</u>
<u>Where do city dollars come from?</u>				
Taxes (sales, ad valorem, franchise, alcohol)	1,543,194.69	621,651.85		2,164,847
Licenses and Permits	254,881.26			254,881
Fines and Forfeits	190,794.23			190,794
Fees	73,851.00		-	73,851
Intergovernmental	20,065.38		\$0.00	20,065
Charges for Services	4,425.00		4,701,382.46	4,705,807
Proceeds from Debt	-			-
Other	49,019.18	15,058.48	446,379.26	510,457
<b>Total</b>	<b>2,136,230.74</b>	<b>636,710.33</b>	<b>5,147,761.72</b>	<b>7,920,702</b>

<u>Where do city dollars go?</u>				
General Government	773,439.11	9,706.39		783,146
Animal Control	91,383.65			91,384
Parks and Recreation	247,141.91			247,142
Police Department	849,035.97			849,036
Street Department	437,189.50			437,190
Governmental Funds Capital Outlay	544,199.12			544,199
Governmental Funds Debt Service	99,101.53	-		99,102
Gas Department			\$2,366,002.68	2,366,003
Sewer Department			296,847.67	296,848
Water Department			690,035.45	690,035
Garbage Department			172,563.88	172,564
<b>Total</b>	<b>3,041,490.79</b>	<b>9,706.39</b>	<b>3,525,449.68</b>	<b>6,576,649</b>

City of Walker  
A Brief Look at the Numbers  
Year-to-Date through April 30, 2023

<u>April 30, 2023</u>	<u>General Fund</u>	<u>Special Revenue Fund</u>	<u>Enterprise Fund</u>	<u>As of April 30, 2023</u>		<u>Inc (Dec)</u>
27.33%	1,509,037.30	637,963.19		2,147,000	27.85%	17,847
3.22%	224,442.95			224,443	2.91%	30,438
2.41%	118,273.44			118,273	1.53%	72,521
0.93%	58,506.00		-	58,506	0.76%	15,345
0.25%	30,373.00		\$63.00	30,436	0.40%	(10,371)
59.41%	4,425.00		4,789,872.19	4,794,297	62.20%	(88,490)
0.00%	-			-	0.00%	-
6.45%	29,107.61	11,884.48	294,284.11	335,276	4.35%	175,181
	<u>1,974,165.30</u>	<u>649,847.67</u>	<u>5,084,219.30</u>	<u>7,708,231</u>		<u>212,471</u>
11.91%	709,808.46	9,712.47		719,521	16.85%	63,625
1.39%	590.48			590	0.01%	90,794
3.76%	-			-	0.00%	247,142
12.91%	15,214.37			15,214	0.36%	833,822
6.65%	1,710.57			1,711	0.04%	435,479
8.28%	-			-	0.00%	544,199
1.51%	1,864.03	-		1,864	0.04%	97,238
35.98%			\$2,242,886.34	2,242,886	52.52%	123,117
4.51%			563,161.76	563,162	13.19%	(266,314)
10.49%			555,983.05	555,983	13.02%	134,052
2.62%			169,243.10	169,243	3.96%	3,321
	<u>729,187.91</u>	<u>9,712.47</u>	<u>3,531,274.25</u>	<u>4,270,174</u>		<u>2,306,475</u>



CITY OF WALKER  
WHERE DO CITY DOLLARS COME FROM?  
April 30, 2023

Acc#	Account Description	01 General and Administrative	02 Animal Control	03 Parks and Recreation	04 Police Department	05 Street Department	11 1/2 Cent Sales Tax	06 Gas Department	07 Sewer Department	08 Water Department	09 Garbage Department	TOTAL ALL DEPTS
<b>TAXES</b>												
4000	Ad Valorem Tax	120,178.40										120,178.40
4005	Alcoholic Beverage Tax	8,822.02										8,822.02
4010	Franchise Tax	170,877.73										170,877.73
4020	General/Half Cent Sales Tax	1,243,316.54					621,651.85					1,864,968.39
<b>LICENSES AND PERMITS</b>												
4015	Insurance Premium Tax	82,614.16										82,614.16
4100	Occupational Licenses	132,223.60										132,223.60
4105	Permits and Other Licenses	40,043.50										40,043.50
<b>FINES AND FORFEITS</b>												
4200	Fines and Forfeits		131,772.70									131,772.70
4201	Fines and Forfeits		0.00									0.00
4202	Fines and Forfeits		896.23									896.23
4203	Fines and Forfeits		0.00									0.00
4225	Court Fees	58,125.30										58,125.30
<b>FEES</b>												
4205	Animal Adoption			1,155.00								1,155.00
4210	Parks and Recre			53,912.00								53,912.00
4211	Tournament Fees			1,550.00								1,550.00
4212	Admission Fees			17,234.00								17,234.00
4225	Waste Management Fees					0.00						0.00
<b>CHARGES FOR SERVICES</b>												
4215	Charges for Ser		4,425.00					2,204,276.03	376,673.12	606,515.36	137,761.70	3,329,650.61
4220	Fuel Adjustment							1,376,156.85				1,376,156.85
<b>INTERGOVERNMENTAL</b>												
4300	Federal Grants	0.00	0.00	0.00	1,473.00	892.38		0.00	0.00	0.00	0.00	2,365.38
4310	State Grants	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00
4320	Local Grants	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00
4325	Supplemental Pay				17,700.00							17,700.00
4335	Salaries - Extra Duty				0.00							0.00
<b>PROCEEDS FROM DEBT</b>												
4500	Proceeds from Bond Issuance	0.00					0.00					0.00
4505	Proceeds from Revolving Loan								0.00			0.00
4510	Proceeds from Municipal Lease											0.00
<b>OTHER</b>												
4330	Subpoena Pay				0.00							0.00
4400	Christmas Donations				0.00							0.00
4402	Police Cadets				0.00							0.00
4404	School Uniform Drive				0.00							0.00
4406	Fundraising Revenue				0.00							0.00
4406	Donations - Challengers				0.00							0.00
4407	Discount Cards				0.00							0.00
4408	K-9 Donations				0.00							0.00
4800	Concessions			23,026.05								23,026.05
4801	Tournament Concessions			0.00								0.00
4805	Interest Income	12,523.79	0.00	0.00	0.00		15,058.48	52,704.51	0.00	0.00	0.00	80,286.78
4810	Penalties and Interest	105.43	0.00	0.00	0.00			46,429.40	5,543.32	8,668.54	1,895.90	62,642.59
4815	Gain on Sale of Assets	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00
4820	Private Donations	0.00	2,360.00	3,950.00				0.00	0.00	0.00		6,310.00
4825	Advertising Income			0.00								0.00
4830	Out of Town Fee							172,583.94	5,726.50	22,225.44		194,809.38
4835	Service Charges							69,574.00		36,248.00	0.00	111,548.50
4840	Tap Fees							0.00	0.00	0.00		0.00
4845	Health Fees									20,348.70		20,348.70
4850	Misc. Utility Revenue							108.54	0.00	2,377.70	0.00	2,486.24
4855	Recovery of Bad Debt							1,088.14	0.00	392.19	0.00	1,480.33
4860	Promotional / Comm Events	3,415.00										3,415.00
4899	Miscellaneous Income	376.80	0.00	325.00	2,937.11	0.00	0.00	464.44	0.00	0.00	0.00	4,103.35
4910	Appropriations					26,033.42						
4911	Appropriations	960,000.00		0.00								
4920	Appropriations	0.00		0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
4999	Budget Clearing	2,832,622.27	3,515.00	99,997.05	154,779.04	31,350.80	636,710.33	3,923,385.85	387,942.94	696,775.93	139,657.00	7,920,702.79
<b>TOTAL</b>												5,147,761.72
<b>Total General Fund</b>												3,122,264.16
<b>Total Enterprise Fund</b>												5,147,761.72





5345	Safety Supplies	0.00	0.00	38.40	0.00	283.64	489.64	0.00	3,950.03	4,771.71
5350	Vehicle Supplie	0.00	0.00	0.00	0.00	0.00	0.00	524.42	0.00	524.42
5355	Law Enforcement	0.00	0.00	7,603.69	0.00	0.00	0.00	0.00	0.00	7,603.69
5360	Promotional / C	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5395	Materials - Inv	381.73	32.98	39.97	0.00	2,075.22	0.00	0.00	1,000.02	1,000.02
5396	Small Tools and	378.63	447.77	2,671.36	315.32	4,670.62	401.06	0.00	2,930.96	2,930.96
5399	Other Operating	903.50	139.00	208.50	1,390.00	903.50	2,788.23	244.69	11,516.62	11,516.62
5400	Accounting and	8,822.50	0.00	0.00	0.00	11,645.00	1,589.50	3,449.45	48.98	8,949.93
5405	Engineering and Arch	155.00	0.00	0.00	0.00	0.00	44,852.70	903.50	2,324.91	88,543.61
5410	Legal Fees	5,529.90	0.00	0.00	0.00	0.00	0.00	8,117.51	665.00	8,967.51
5415	Veterinary Services	3,270.63	0.00	38,508.80	330.00	1,043.10	51,814.10	0.00	69,002.27	163,968.90
5420	Contract Labor	7,850.87	0.00	375.00	2,570.40	600.00	42,638.77	0.00	0.00	225,964.80
5430	Laundry Services	0.00	0.00	0.00	96.90	0.00	0.00	5,378.12	0.00	5,378.12
5498	Professional Svcs	1,058.30	0.00	40.00	1,017.00	1,637.00	555.00	0.00	145,141.37	149,448.67
5499	Other Professional Svcs	50.00	0.00	0.00	0.00	0.00	0.00	272.00	0.00	272.00
5500	Miscellaneous Charges	0.00	0.00	0.00	0.00	880.64	3,045.00	0.00	236.00	23,327.40
5501	Settlement Charges	0.00	0.00	0.00	19,165.76	0.00	0.00	0.00	0.00	0.00
5505	Depreciation-La	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5506	Depreciation-Bu	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5507	Depreciation-Ve	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5508	Depreciation-He	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5509	Depreciation-Sm	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5510	Depreciation-Re	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5511	Depreciation-Fu	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5512	Depreciation -	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5513	Depreciation-Te	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5514	Depreciation-Wa	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5515	Depreciation-St	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5520	Non-Capitalized	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5521	Write-Offs Inve	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5522	Write-Offs Buil	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5523	Write-Offs Prop	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5525	Bad Debt Expense	0.00	0.00	0.00	0.00	0.00	3,121.26	0.00	0.00	3,121.26
5530	Loss On Sale(Dis)	0.00	0.00	0.00	0.00	0.00	0.00	1,107.17	0.00	1,107.17
5535	Cost Of Goods Sold	12,029.48	0.00	60.00	-400.07	50,000.00	1,571,013.76	0.00	2,984.37	1,571,013.76
5540	Inventory Reduc	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5545	Cash Over/Short	0.00	0.00	0.00	0.00	0.00	-0.05	0.00	0.00	-0.05
5550	Reconciliation	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5555	Christmas Expen	164.98	0.00	0.00	0.00	0.00	0.00	0.00	0.00	164.98
5560	Business Meetings	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5565	Informant Fees	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5572	Police Cadets (	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5580	Promotional / Comm Event	0.00	0.00	60.00	0.00	0.00	0.00	0.00	0.00	11,689.41
5590	Economic Develop	7,750.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	50,000.00
5595	Landscaping and	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5599	Prior Year Expe	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7,750.00
5600	Grant Exp - Hom	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5601	Grant Exp - Hom	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5605	Grant Exp - LA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5610	Grant Exp - SRO	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5615	Grant Exp - K9	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5620	Grant Exp - Hig	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5625	Grant Exp - Ele	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5630	Grant Exp - Bul	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5689	Grant Exp - Oth	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5700	Acquisitions-La	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5707	Major Repairs-L	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5710	Acquisitions-Bu	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5712	Major Repairs-B	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5715	Acquisitions-Vehicles	76.50	76.50	23.69	0.00	153.00	0.00	0.00	0.00	329.69
5717	Major Repairs-V	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5720	Acquisitions-Heavy Equip	0.00	0.00	0.00	0.00	296,415.08	0.00	0.00	0.00	296,415.08
5722	Major Repairs-H	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5725	Acquisitions-Small Equip	0.00	0.00	50,097.48	0.00	12,058.50	0.00	0.00	0.00	62,155.98
5727	Major Repairs-S	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5730	Acquisitions-Rec Equip	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5732	Major Repairs-R	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5735	Acquisitions-Fu	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5737	Major Repairs-F	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5740	Construction Infrastructure	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5741	Improvements -	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5742	Major Repairs -	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5744	Acquisitions-La	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5747	Major Repairs-S	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5750	Acquisitions-Technology	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5752	Major Repairs-W	19,483.50	1,044.00	154,318.27	0.00	10,452.60	0.00	0.00	0.00	185,288.37
5780	Construction in Progress	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5800	Bond Principal	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5805	Bond Interest	0.00	0.00	0.00	0.00	0.00	29,601.00	5,804.47	10,407.75	45,813.22
5810	Bond Related Charges	0.00	0.00	0.00	0.00	0.00	1,500.00	1,479.91	1,132.50	4,112.41
5811	Bonds Cost of Interest	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5812	Bonds Discount	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5815	Bond Reserve Re	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5820	Bond Contingenc	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5825	Bond Investment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5830	Capital Lease Principal	16,438.40	4,860.66	22,745.47	11,042.86	42,166.70	0.00	0.00	0.00	97,254.09
5835	Capital Lease Interest	0.00	0.00	0.00	840.86	1,006.58	0.00	0.00	0.00	1,847.44
5999	Budget Clearing	809,437.51	97,364.81	474,303.13	860,943.38	799,441.96	2,366,002.68	296,847.67	690,035.45	6,576,646.86
TOTAL										

Total Governmental Funds 3,051,197.18  
Total Enterprise Fund 3,525,449.68



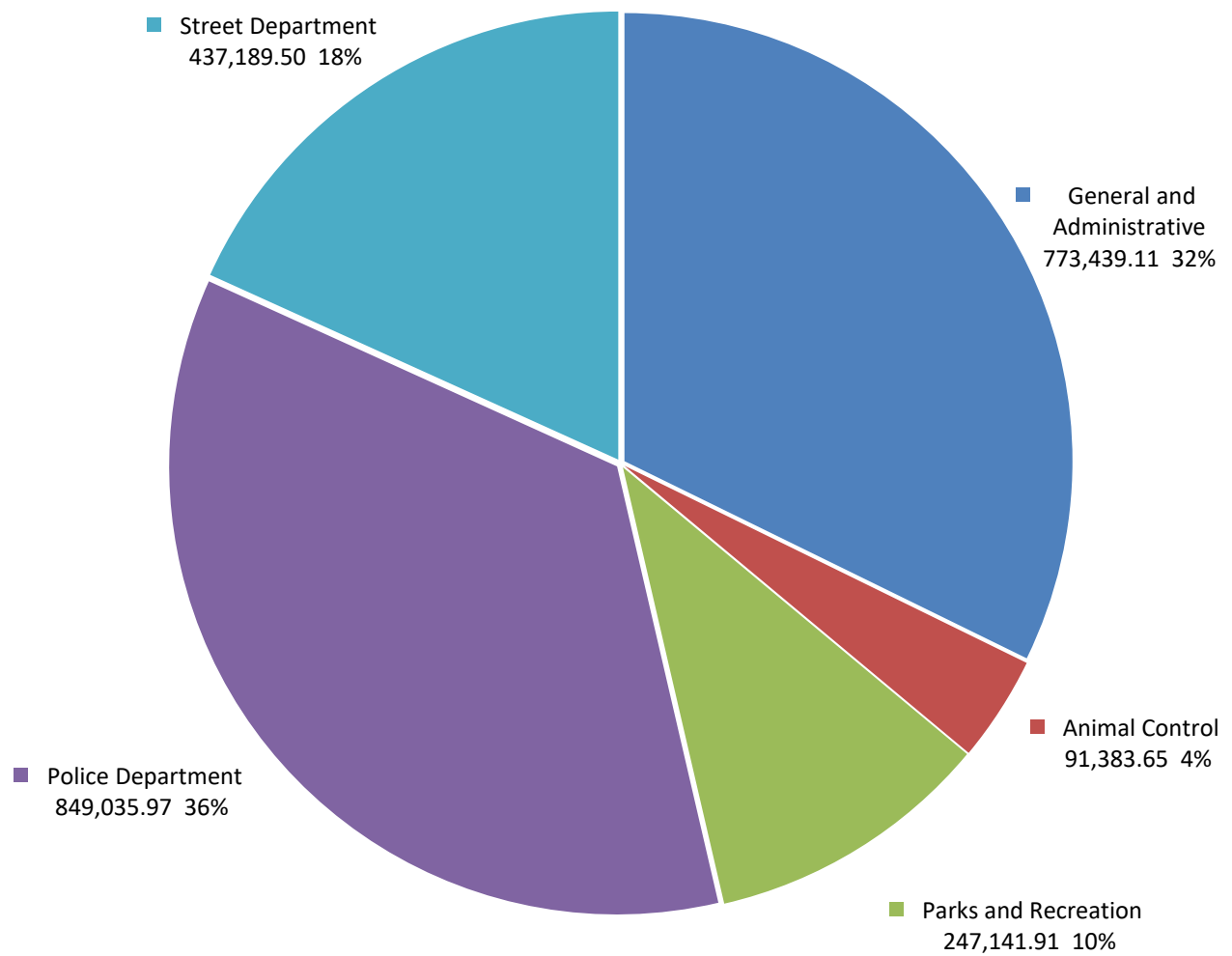
# General Fund

Total Departmental  
Expenditures through

April 30, 2023

\$

2,398,190.14



CITY OF WALKER  
**GENERAL FUND**  
 BALANCE SHEET  
 As of April 30, 2023

	CURRENT YEAR <u>4/30/2023</u>	PRIOR YEAR <u>4/30/2022</u>	<b>UNAUDITED</b> PRIOR YEAR <u>12/31/2022</u>
<b>ASSETS</b>			
Cash and Cash Equivalents	1,163,067.95	1,219,138.08	1,116,291.56
Investments	-	-	-
Receivables:			
Ad Valorem Taxes, Net	132,013.93	132,013.93	132,013.93
Other	152,470.11	152,485.28	152,470.11
Insurance Deposits	-	-	-
Due from Other Funds	483,608.91	397,568.49	716,939.61
Due from Other Governments	958,317.21	1,543,186.91	963,105.95
Cash - Restricted	<u>218,546.09</u>	<u>206,793.27</u>	<u>96,625.80</u>
Total Assets	<u><b>\$ 3,108,024.20</b></u>	<u><b>\$ 3,651,185.96</b></u>	<u><b>\$ 3,177,446.96</b></u>
<b>LIABILITIES</b>			
Accounts Payable	\$ 264,085.42	\$ 238,959.04	\$ 279,989.59
Payroll Liabilities	444,920.26	380,047.34	475,063.83
Accrued Salaries and Wages	56,708.75	56,708.75	56,708.75
Due to Other Funds	<u>(4,561.60)</u>	<u>118,777.79</u>	<u>99,586.79</u>
Total Liabilities	<u>761,152.83</u>	<u>794,492.92</u>	<u>911,348.96</u>
<b>FUND BALANCES</b>			
Committed for Construction Contracts	1,135,202.00	1,135,202.00	1,135,202.00
Assigned to Debt Service	-	-	-
Assigned to Insurance Deposits	-	-	-
Unassigned	<u>1,211,669.37</u>	<u>1,721,491.04</u>	<u>1,130,896.00</u>
Total Fund Balances	<u>2,346,871.37</u>	<u>2,856,693.04</u>	<u>2,266,098.00</u>
Total Liabilities and Fund Balances	<u><b>\$ 3,108,024.20</b></u>	<u><b>\$ 3,651,185.96</b></u>	<u><b>\$ 3,177,446.96</b></u>

CITY OF WALKER  
**GENERAL FUND**  
STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCE  
For the Period Ended April 30, 2023

	CURRENT YEAR <u>04/30/23</u>	PRIOR YEAR <u>04/30/22</u>	<b>UNAUDITED</b> PRIOR YEAR <u>12/31/22</u>
<b>Revenues:</b>			
Taxes	1,543,194.69	1,509,037.30	4,431,006.97
Licenses and Permits	254,881.26	224,442.95	494,353.26
Fines and Forfeits	190,794.23	118,273.44	398,037.72
Interest Income	12,523.79	3,050.21	19,938.70
Fees	73,851.00	58,506.00	115,200.48
Charges for Services	4,425.00	4,425.00	8,850.00
Intergovernmental	20,065.38	30,373.00	256,385.78
Parks and Recreation Concessions	23,026.05	20,792.19	67,807.03
Miscellaneous	<u>13,469.34</u>	<u>5,265.21</u>	<u>60,830.11</u>
Total Revenues	2,136,230.74	1,974,165.30	5,852,410.05
<b>Expenditures:</b>			
Current:			
General and Administrative	773,439.11	709,808.46	2,394,677.39
Animal Control	91,383.65	90,600.13	285,346.16
Parks and Recreation	247,141.91	262,617.56	912,684.66
Police Department	849,035.97	776,513.72	2,582,349.91
Street Department	437,189.50	401,110.66	1,473,479.70
Capital Outlay	544,199.12	202,294.36	1,605,093.95
Debt Service	<u>99,101.53</u>	<u>112,546.17</u>	<u>667,050.82</u>
Total Expenditures	<u>3,041,490.79</u>	<u>2,555,491.06</u>	<u>9,920,682.59</u>
Excess (Deficiency) of Revenues over Expenditures	(905,260.05)	(581,325.76)	(4,068,272.54)
<b>Other Financing Sources (Uses):</b>			
Sale of Capital Assets	-	12,000.00	12,000.00
Proceeds from Debt	-	-	-
Transfers In	986,033.42	1,191,106.95	4,087,458.69
Transfers Out	<u>-</u>	<u>-</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>986,033.42</u>	<u>1,203,106.95</u>	<u>4,099,458.69</u>
Net Change in Fund Balance	80,773.37	621,781.19	31,186.15

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

FOR PERIOD ENDED 04/30/23

	PRIOR YEAR <u>4/30/2022</u>	CURRENT YEAR <u>4/30/2023</u>	ORIGINAL <u>BUDGET</u>	<u>BUDGET</u>
<b>REVENUES</b>				
Taxes	1,509,037.30	1,543,194.69	3,833,000.00	<b>3,833,000.00</b>
Licenses and Permits	224,442.95	254,881.26	425,000.00	<b>425,000.00</b>
Fines and Forfeits	118,273.44	190,794.23	440,000.00	<b>440,000.00</b>
Interest Income	3,050.21	12,523.79	18,000.00	<b>18,000.00</b>
Fees	58,506.00	73,851.00	136,000.00	<b>136,000.00</b>
Charges for Services	4,425.00	4,425.00	8,800.00	<b>8,800.00</b>
Intergovernmental	30,373.00	20,065.38	1,997,538.00	<b>1,997,538.00</b>
Parks and Recreation Concessions	20,792.19	23,026.05	96,100.00	<b>96,100.00</b>
Miscellaneous	5,265.21	13,469.34	146,500.00	<b>146,500.00</b>
<b>TOTAL GENERAL FUND REVENUES</b>	<b>1,974,165.30</b>	<b>2,136,230.74</b>	<b>7,100,938.00</b>	<b>7,100,938.00</b>

**EXPENDITURES**

**GENERAL AND ADMINISTRATIVE**

Salaries	286,583.79	322,708.67	1,000,000.00	<b>1,000,000.00</b>
Payroll Taxes and Benefits	166,968.91	181,384.43	537,000.00	<b>537,000.00</b>
Aldermen's Per Diem	20,000.00	20,000.00	60,000.00	<b>60,000.00</b>
Advertising	852.00	1,622.00	5,000.00	<b>5,000.00</b>
Collection Costs	21,441.53	36,262.57	103,500.00	<b>103,500.00</b>
Bank Charges	94.94	115.63	200.00	<b>200.00</b>
Contracted Services	8,621.10	11,121.50	47,000.00	<b>47,000.00</b>
Coroner Fees	1,440.00	500.00	6,000.00	<b>6,000.00</b>
Court Costs	4,500.00	4,500.00	18,000.00	<b>18,000.00</b>
Depreciation	-	-	-	<b>-</b>
Economic Development	50,000.00	50,000.00	55,000.00	<b>55,000.00</b>
Grant Expenditures	-	-	-	<b>-</b>
Insurance	3,688.78	3,131.17	191,400.00	<b>191,400.00</b>
Legal and Professional	16,004.82	10,939.30	56,500.00	<b>56,500.00</b>
Membership Fees / Educational Training	7,655.00	13,332.85	31,000.00	<b>31,000.00</b>
Miscellaneous	1,199.83	8,775.28	35,000.00	<b>35,000.00</b>
Printing, Postage, and Office Supplies	19,869.95	19,972.15	43,000.00	<b>43,000.00</b>
Promotional and Community Events	3,327.44	12,029.48	75,000.00	<b>75,000.00</b>
Rental Equipment	5,821.86	5,036.42	18,900.00	<b>18,900.00</b>
Repairs and Maintenance	24,608.43	17,966.66	175,000.00	<b>175,000.00</b>
Small Tools and Supplies	9,131.89	760.36	10,200.00	<b>10,200.00</b>
Telephone	14,858.48	14,583.72	48,000.00	<b>48,000.00</b>
Utilities	36,682.53	30,476.03	167,500.00	<b>167,500.00</b>
Uniforms	837.04	2,154.51	8,000.00	<b>8,000.00</b>
Vehicle Expense	5,620.14	6,066.38	20,000.00	<b>20,000.00</b>
<b>Total General and Administrative</b>	<b>709,808.46</b>	<b>773,439.11</b>	<b>2,711,200.00</b>	<b>2,711,200.00</b>

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

PROJECTED THROUGH 12/31/23

	BUDGET REMAINING	Projected Actual 1/0/1900	Projected Annual Budget Remaining	% Variance
<b>REVENUES</b>				
Taxes	(2,289,805.31)	3,318,925.60	(514,074.40)	-13.41%
Licenses and Permits	(170,118.74)	376,479.19	(48,520.81)	-11.42%
Fines and Forfeits	(249,205.77)	572,382.69	132,382.69	30.09%
Interest Income	(5,476.21)	37,571.37	19,571.37	108.73%
Fees	(62,149.00)	119,195.02	(16,804.98)	-12.36%
Charges for Services	(4,375.00)	11,050.00	2,250.00	25.57%
Intergovernmental	(1,977,472.62)	2,144,772.96	147,234.96	7.37%
Parks and Recreation Concessions	(73,073.95)	69,078.15	(27,021.85)	-28.12%
Miscellaneous	(133,030.66)	17,522.20	(128,977.80)	-88.04%
<b>TOTAL GENERAL FUND REVENUES</b>	<b>(4,964,707.26)</b>	<b>6,666,977.18</b>	<b>(433,960.82)</b>	<b>-6.11%</b>

**EXPENDITURES**

**GENERAL AND ADMINISTRATIVE**

Salaries	677,291.33	1,076,370.10	(76,370.10)	-7.64%
Payroll Taxes and Benefits	355,615.57	546,107.60	(9,107.60)	-1.70%
Aldermen's Per Diem	40,000.00	60,000.00	-	0.00%
Advertising	3,378.00	4,866.00	134.00	2.68%
Collection Costs	67,237.43	111,792.50	(8,292.50)	-8.01%
Bank Charges	84.37	346.89	(146.89)	-73.45%
Contracted Services	35,878.50	33,364.50	13,635.50	29.01%
Coroner Fees	5,500.00	1,500.00	4,500.00	75.00%
Court Costs	13,500.00	18,000.00	-	0.00%
Depreciation	-	-	-	#DIV/0!
Economic Development	5,000.00	57,000.00	(2,000.00)	-3.64%
Grant Expenditures	-	-	-	#DIV/0!
Insurance	188,268.83	9,393.51	182,006.49	95.09%
Legal and Professional	45,560.70	43,632.10	12,867.90	22.78%
Membership Fees / Educational Training	17,667.15	39,998.55	(8,998.55)	-29.03%
Miscellaneous	26,224.72	26,325.84	8,674.16	24.78%
Printing, Postage, and Office Supplies	23,027.85	59,916.45	(16,916.45)	-39.34%
Promotional and Community Events	62,970.52	36,088.44	38,911.56	51.88%
Rental Equipment	13,863.58	15,109.26	3,790.74	20.06%
Repairs and Maintenance	157,033.34	53,899.98	121,100.02	69.20%
Small Tools and Supplies	9,439.64	2,281.08	7,918.92	77.64%
Telephone	33,416.28	43,751.16	4,248.84	8.85%
Utilities	137,023.97	91,428.09	76,071.91	45.42%
Uniforms	5,845.49	6,463.53	1,536.47	19.21%
Vehicle Expense	13,933.62	18,199.14	1,800.86	9.00%
<b>Total General and Administrative</b>	<b>1,937,760.89</b>	<b>2,355,834.72</b>	<b>355,365.28</b>	<b>13.11%</b>

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

FOR PERIOD ENDED 04/30/23

	PRIOR YEAR <u>4/30/2022</u>	CURRENT YEAR <u>4/30/2023</u>	ORIGINAL <u>BUDGET</u>	<u>BUDGET</u>
<b>ANIMAL CONTROL</b>				
Salaries	41,764.44	45,082.03	140,000.00	<b>140,000.00</b>
Aldermen's Per Diem	-	-	-	-
Payroll Taxes and Benefits	30,617.97	26,798.73	103,800.00	<b>103,800.00</b>
Animal Care Expense	5,813.58	6,433.90	17,000.00	<b>17,000.00</b>
Depreciation	-	-	-	-
Economic Development	-	-	-	-
Grant Expenditures	-	-	-	-
Insurance	390.57	829.17	7,700.00	<b>7,700.00</b>
Legal and Professional	212.00	139.00	4,900.00	<b>4,900.00</b>
Membership Fees / Educational Training	-	20.00	1,000.00	<b>1,000.00</b>
Miscellaneous	168.72	168.72	1,100.00	<b>1,100.00</b>
Printing, Postage, and Office Supplies	1,894.81	301.01	1,500.00	<b>1,500.00</b>
Promotional and Community Events	-	-	-	-
Repairs and Maintenance	2,385.79	4,088.06	7,500.00	<b>7,500.00</b>
Small Tools and Supplies	2,564.18	1,644.39	16,700.00	<b>16,700.00</b>
Telephone	1,153.65	1,302.28	4,300.00	<b>4,300.00</b>
Utilities	2,869.14	2,818.37	12,000.00	<b>12,000.00</b>
Uniforms	174.80	148.68	1,300.00	<b>1,300.00</b>
Vehicle Expense	590.48	1,609.31	2,200.00	<b>2,200.00</b>
Total Animal Control	90,600.13	91,383.65	321,000.00	<b>321,000.00</b>
<b>PARKS AND RECREATION</b>				
Salaries	85,622.54	83,127.14	270,000.00	<b>270,000.00</b>
Aldermen's Per Diem	-	-	-	-
Payroll Taxes and Benefits	37,903.95	39,939.11	111,400.00	<b>111,400.00</b>
Bank Charges	-	39.99	-	-
Contracted Services	33,312.30	38,883.80	131,500.00	<b>131,500.00</b>
Concession Supplies	10,946.27	7,830.63	42,500.00	<b>42,500.00</b>
Depreciation	-	-	-	-
Grant Expenditures	-	-	-	-
Insurance	2,285.07	4,383.61	31,700.00	<b>31,700.00</b>
Legal and Professional	1,291.75	248.50	7,800.00	<b>7,800.00</b>
Membership Fees / Educational Training	1,095.00	230.00	8,000.00	<b>8,000.00</b>
Miscellaneous	1,676.10	10,234.53	47,700.00	<b>47,700.00</b>
Printing, Postage, and Office Supplies	1,610.79	1,698.35	6,700.00	<b>6,700.00</b>
Promotional and Community Events	-	-	-	-
Recreational Supplies	11,683.96	20,202.82	50,000.00	<b>50,000.00</b>
Rental Equipment	24,757.04	1,431.20	17,000.00	<b>17,000.00</b>
Repairs and Maintenance	23,002.17	23,996.65	71,000.00	<b>71,000.00</b>
Small Tools and Supplies	3,043.07	2,749.73	15,500.00	<b>15,500.00</b>
Telephone	3,359.08	2,546.30	11,000.00	<b>11,000.00</b>
Utilities	20,574.71	9,145.07	60,000.00	<b>60,000.00</b>
Uniforms	453.76	454.48	2,500.00	<b>2,500.00</b>
Total Parks and Recreation	262,617.56	247,141.91	884,300.00	<b>884,300.00</b>



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

PROJECTED THROUGH 12/31/23

	BUDGET REMAINING	Projected Actual 1/0/1900	Projected Annual Budget Remaining	% Variance
<b>ANIMAL CONTROL</b>				
Salaries	94,917.97	146,516.60	(6,516.60)	-4.65%
Aldermen's Per Diem	-	-	-	#DIV/0!
Payroll Taxes and Benefits	77,001.27	84,841.14	18,958.86	18.26%
Animal Care Expense	10,566.10	11,101.70	5,898.30	34.70%
Depreciation	-	-	-	#DIV/0!
Economic Development	-	-	-	#DIV/0!
Grant Expenditures	-	-	-	#DIV/0!
Insurance	6,870.83	6,762.60	937.40	12.17%
Legal and Professional	4,761.00	2,055.49	2,844.51	58.05%
Membership Fees / Educational Training	980.00	60.00	940.00	94.00%
Miscellaneous	931.28	506.16	593.84	53.99%
Printing, Postage, and Office Supplies	1,198.99	903.03	596.97	39.80%
Promotional and Community Events	-	-	-	#DIV/0!
Repairs and Maintenance	3,411.94	12,264.18	(4,764.18)	-63.52%
Small Tools and Supplies	15,055.61	4,933.17	11,766.83	70.46%
Telephone	2,997.72	3,906.84	393.16	9.14%
Utilities	9,181.63	8,455.11	3,544.89	29.54%
Uniforms	1,151.32	446.04	853.96	65.69%
Vehicle Expense	590.69	4,827.93	(2,627.93)	-119.45%
Total Animal Control	229,616.35	287,579.99	33,420.01	10.41%
<b>PARKS AND RECREATION</b>				
Salaries	186,872.86	270,163.21	(163.21)	-0.06%
Aldermen's Per Diem	-	-	-	#DIV/0!
Payroll Taxes and Benefits	71,460.89	113,943.00	(2,543.00)	-2.28%
Bank Charges	(39.99)	119.97	(119.97)	#DIV/0!
Contracted Services	92,616.20	116,651.40	14,848.60	11.29%
Concession Supplies	34,669.37	42,500.00	-	0.00%
Depreciation	-	-	-	#DIV/0!
Grant Expenditures	-	-	-	#DIV/0!
Insurance	27,316.39	31,064.74	635.26	2.00%
Legal and Professional	7,551.50	1,672.57	6,127.43	78.56%
Membership Fees / Educational Training	7,770.00	490.00	7,510.00	93.88%
Miscellaneous	37,465.47	30,703.59	16,996.41	35.63%
Printing, Postage, and Office Supplies	5,001.65	5,095.05	1,604.95	23.95%
Promotional and Community Events	-	-	-	#DIV/0!
Recreational Supplies	29,797.18	60,608.46	(10,608.46)	-21.22%
Rental Equipment	15,568.80	4,293.60	12,706.40	74.74%
Repairs and Maintenance	47,003.35	71,989.95	(989.95)	-1.39%
Small Tools and Supplies	12,750.27	8,249.19	7,250.81	46.78%
Telephone	8,453.70	7,638.90	3,361.10	30.56%
Utilities	50,854.93	27,435.21	32,564.79	54.27%
Uniforms	2,045.52	1,363.44	1,136.56	45.46%
Total Parks and Recreation	637,158.09	793,982.28	90,317.72	10.21%

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

FOR PERIOD ENDED 04/30/23

	PRIOR YEAR <u>4/30/2022</u>	CURRENT YEAR <u>4/30/2023</u>	ORIGINAL BUDGET	BUDGET
<b>POLICE DEPARTMENT</b>				
Salaries	370,371.80	382,998.14	1,310,500.00	<b>1,310,500.00</b>
Aldermen's Per Diem	-	-	-	-
Payroll Taxes and Benefits	257,509.08	288,445.88	859,600.00	<b>859,600.00</b>
Contracted Services	2,123.08	2,900.40	7,500.00	<b>7,500.00</b>
Court Costs	-	-	-	-
Depreciation	-	-	-	-
Grant Expenditures	-	-	-	-
Insurance	9,073.00	15,995.83	141,500.00	<b>141,500.00</b>
Legal and Professional	4,424.35	2,407.00	26,000.00	<b>26,000.00</b>
Membership Fees / Educational Training	21,749.13	17,245.84	33,000.00	<b>33,000.00</b>
Miscellaneous	2,587.56	21,532.72	31,000.00	<b>31,000.00</b>
Printing, Postage, and Office Supplies	6,160.11	4,286.25	24,200.00	<b>24,200.00</b>
Promotional and Community Events	(1,000.00)	(400.07)	3,000.00	<b>3,000.00</b>
Rental Equipment	10,444.96	13,732.02	39,400.00	<b>39,400.00</b>
Repairs and Maintenance	22,830.75	19,277.70	53,600.00	<b>53,600.00</b>
Small Tools and Supplies	7,537.26	7,919.01	26,500.00	<b>26,500.00</b>
Telephone	11,313.46	11,478.49	33,500.00	<b>33,500.00</b>
Utilities	4,631.74	5,412.03	17,000.00	<b>17,000.00</b>
Uniforms	5,569.21	7,931.96	22,000.00	<b>22,000.00</b>
Vehicle Expense	41,188.23	47,872.77	155,000.00	<b>155,000.00</b>
Total Police Department	776,513.72	849,035.97	2,783,300.00	<b>2,783,300.00</b>
<b>STREET DEPARTMENT</b>				
Salaries	160,179.67	182,101.46	550,000.00	<b>550,000.00</b>
Aldermen's Per Diem	-	-	-	-
Payroll Taxes and Benefits	66,431.49	77,653.93	212,000.00	<b>212,000.00</b>
Contracted Services	650.00	1,643.10	6,000.00	<b>6,000.00</b>
Depreciation	-	-	-	-
Equipment Expense	53,206.22	41,577.05	140,000.00	<b>140,000.00</b>
Grant Expenditures	-	-	-	-
Insurance	12,906.42	24,789.68	106,300.00	<b>106,300.00</b>
Landscaping and Beautification	-	-	-	-
Legal and Professional	7,963.84	14,185.50	105,000.00	<b>105,000.00</b>
Membership Fees / Educational Training	765.08	2,003.75	5,500.00	<b>5,500.00</b>
Miscellaneous	293.84	1,174.48	8,000.00	<b>8,000.00</b>
Printing, Postage, and Office Supplies	1,854.41	950.64	3,500.00	<b>3,500.00</b>
Rental Equipment	7,308.86	1,896.53	15,000.00	<b>15,000.00</b>
Repairs and Maintenance	56,362.34	50,298.69	119,500.00	<b>119,500.00</b>
Small Tools and Supplies	5,388.46	7,029.48	23,000.00	<b>23,000.00</b>
Telephone	1,934.92	2,067.04	7,500.00	<b>7,500.00</b>
Utilities	24,049.16	26,936.00	95,000.00	<b>95,000.00</b>
Uniforms	1,815.95	2,882.17	5,400.00	<b>5,400.00</b>
Total Street Department	401,110.66	437,189.50	1,401,700.00	<b>1,401,700.00</b>

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

PROJECTED THROUGH 12/31/23

	BUDGET REMAINING	Projected Actual 1/0/1900	Projected Annual Budget Remaining	% Variance
<b>POLICE DEPARTMENT</b>				
Salaries	927,501.86	1,243,318.96	67,181.04	5.13%
Aldermen's Per Diem	-	-	-	#DIV/0!
Payroll Taxes and Benefits	571,154.12	911,184.68	(51,584.68)	-6.00%
Contracted Services	4,599.60	8,701.20	(1,201.20)	-16.02%
Court Costs	-	-	-	#DIV/0!
Depreciation	-	-	-	#DIV/0!
Grant Expenditures	-	-	-	#DIV/0!
Insurance	125,504.17	118,247.51	23,252.49	16.43%
Legal and Professional	23,593.00	23,457.86	2,542.14	9.78%
Membership Fees / Educational Training	15,754.16	51,737.52	(18,737.52)	-56.78%
Miscellaneous	9,467.28	64,598.16	(33,598.16)	-108.38%
Printing, Postage, and Office Supplies	19,913.75	12,858.75	11,341.25	46.86%
Promotional and Community Events	3,400.07	1,799.79	1,200.21	40.01%
Rental Equipment	25,667.98	41,196.06	(1,796.06)	-4.56%
Repairs and Maintenance	34,322.30	57,833.10	(4,233.10)	-7.90%
Small Tools and Supplies	18,580.99	23,757.03	2,742.97	10.35%
Telephone	22,021.51	34,435.47	(935.47)	-2.79%
Utilities	11,587.97	16,236.09	763.91	4.49%
Uniforms	14,068.04	23,795.88	(1,795.88)	-8.16%
Vehicle Expense	107,127.23	143,618.31	11,381.69	7.34%
<b>Total Police Department</b>	<b>1,934,264.03</b>	<b>2,776,776.37</b>	<b>6,523.63</b>	<b>0.23%</b>
<b>STREET DEPARTMENT</b>				
Salaries	367,898.54	591,829.75	(41,829.75)	-7.61%
Aldermen's Per Diem	-	-	-	#DIV/0!
Payroll Taxes and Benefits	134,346.07	244,973.85	(32,973.85)	-15.55%
Contracted Services	4,356.90	4,929.30	1,070.70	17.85%
Depreciation	-	-	-	#DIV/0!
Equipment Expense	98,422.95	124,731.15	15,268.85	10.91%
Grant Expenditures	-	-	-	#DIV/0!
Insurance	81,510.32	99,551.67	6,748.33	6.35%
Landscaping and Beautification	-	-	-	#DIV/0!
Legal and Professional	90,814.50	53,131.66	51,868.34	49.40%
Membership Fees / Educational Training	3,496.25	6,011.25	(511.25)	-9.30%
Miscellaneous	6,825.52	3,523.44	4,476.56	55.96%
Printing, Postage, and Office Supplies	2,549.36	2,851.92	648.08	18.52%
Rental Equipment	13,103.47	5,689.59	9,310.41	62.07%
Repairs and Maintenance	69,201.31	150,896.07	(31,396.07)	-26.27%
Small Tools and Supplies	15,970.52	21,088.44	1,911.56	8.31%
Telephone	5,432.96	6,201.12	1,298.88	17.32%
Utilities	68,064.00	80,808.00	14,192.00	14.94%
Uniforms	2,517.83	8,646.51	(3,246.51)	-60.12%
<b>Total Street Department</b>	<b>964,510.50</b>	<b>1,404,863.72</b>	<b>(3,163.72)</b>	<b>-0.23%</b>

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

	FOR PERIOD ENDED 04/30/23			
	PRIOR YEAR <u>4/30/2022</u>	CURRENT YEAR <u>4/30/2023</u>	ORIGINAL <u>BUDGET</u>	<u>BUDGET</u>
Total Departmental Expenditures	2,240,650.53	2,398,190.14	8,101,500.00	<b>8,101,500.00</b>
Capital Outlay	202,294.36	544,199.12	2,888,758.50	<b>2,888,758.50</b>
Debt Service	112,546.17	99,101.53	661,200.00	<b>661,200.00</b>
<b>TOTAL GENERAL FUND EXPENDITURES</b>	<b>2,555,491.06</b>	<b>3,041,490.79</b>	<b>11,651,458.50</b>	<b>11,651,458.50</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>(581,325.76)</b>	<b>(905,260.05)</b>	<b>(4,550,520.50)</b>	<b>(4,550,520.50)</b>
<b>OTHER FINANCING SOURCES (USES)</b>				
Sale of Capital Assets	12,000.00	-	180,000.00	<b>180,000.00</b>
Proceeds from Debt	-	-	-	-
Transfers In	1,191,106.95	986,033.42	3,910,000.00	<b>3,910,000.00</b>
Transfers Out				
<b>Total Other Financing Sources (Uses)</b>	<b>1,203,106.95</b>	<b>986,033.42</b>	<b>4,090,000.00</b>	<b>4,090,000.00</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>621,781.19</b>	<b>80,773.37</b>	<b>(460,520.50)</b>	<b>(460,520.50)</b>
<b>FUND BALANCE AT BEGINNING OF YEAR</b>	<b>2,234,911.85</b>	<b>2,266,098.00</b>	<b>2,234,935.00</b>	<b>2,234,935.00</b>
<b>FUND BALANCE AT END OF YEAR</b>	<b>\$ 2,856,693.04</b>	<b>\$ 2,346,871.37</b>	<b>\$ 1,774,414.50</b>	<b>\$ 1,774,414.50</b>

\$ 2,856,693.04    \$ 2,346,871.37  
 \$ -                    \$ -

TOTAL REVENUE CHECK

**\$ 11,190,938.00**

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

	<u>BUDGET REMAINING</u>	<u>PROJECTED THROUGH 12/31/23</u>		
		<u>Projected Actual 1/0/1900</u>	<u>Projected Annual Budget Remaining</u>	<u>% Variance</u>
Total Departmental Expenditures	5,703,309.86	7,619,037.08	482,462.92	5.96%
Capital Outlay	2,344,559.38	3,177,561.77	(288,803.27)	-10.00%
Debt Service	<u>562,098.47</u>	<u>661,200.00</u>	-	0.00%
<b>TOTAL GENERAL FUND EXPENDITURES</b>	<u>8,609,967.71</u>	<u>11,457,798.85</u>	<u>193,659.65</u>	1.66%
<b>EXCESS (DEIFICIENCY) OF REVENUES OVER EXPENDITURES</b>	3,645,260.45	(4,790,821.67)	(240,301.17)	
<b>OTHER FINANCING SOURCES (USES)</b>				
Sale of Capital Assets	(180,000.00)	-	(180,000.00)	-100.00%
Proceeds from Debt	-	103,278.00	103,278.00	#DIV/0!
Transfers In	(2,923,966.58)	3,910,000.00	-	0.00%
Transfers Out				
Total Other Financing Sources (Uses)	<u>(3,103,966.58)</u>	<u>4,013,278.00</u>	<u>(76,722.00)</u>	-1.88%
<b>NET CHANGE IN FUND BALANCE</b>	<u>541,293.87</u>	<u>(777,543.67)</u>	<u>(317,023.17)</u>	
<b>FUND BALANCE AT BEGINNING OF YEAR</b>		<u>2,266,098.00</u>		
<b>FUND BALANCE AT END OF YEAR</b>		<u>\$ 1,488,554.33</u>		

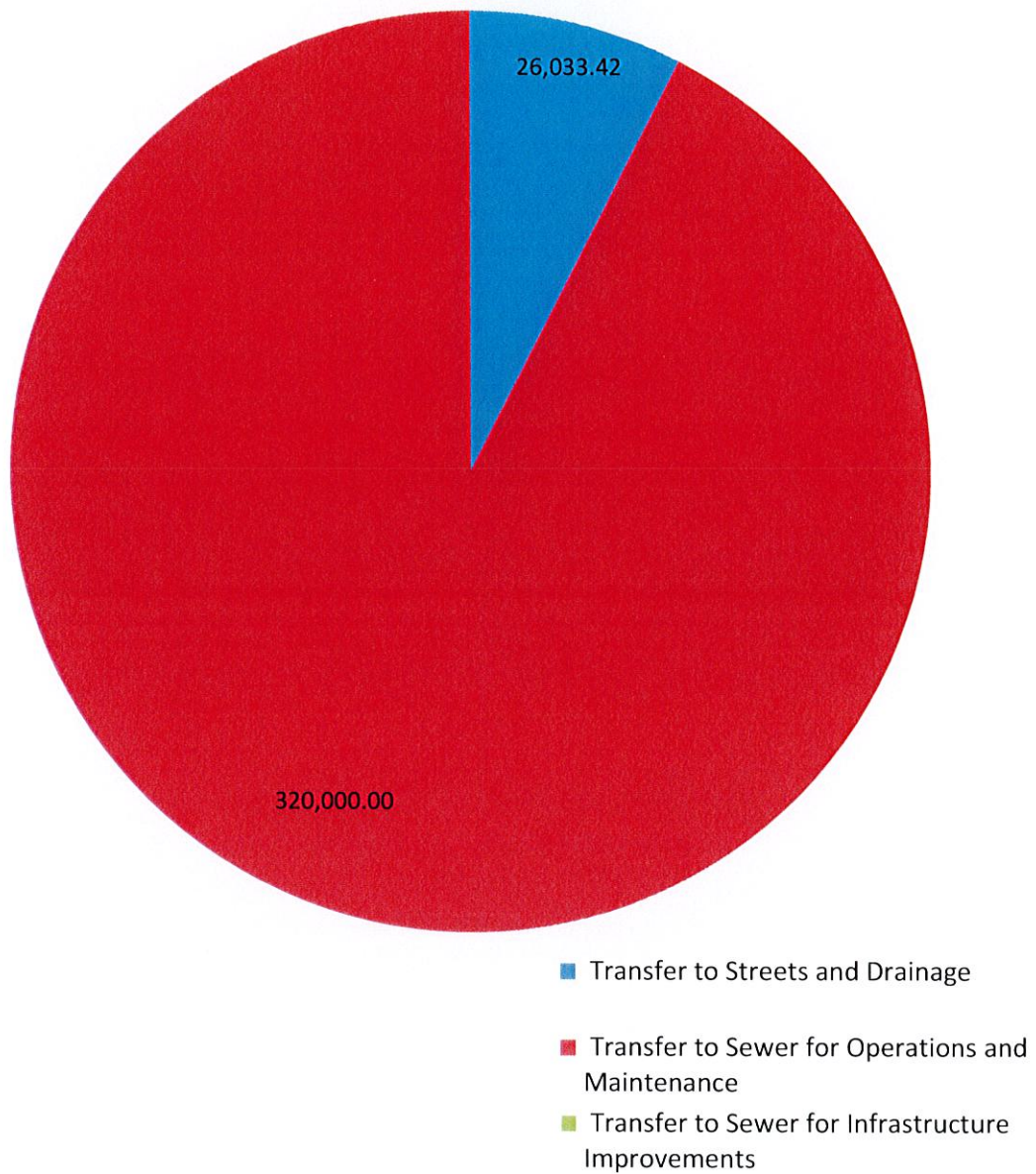
TOTAL REVENUE CHECK



# Special Revenue Fund

Expenditures/Uses through April 30, 2023 \$ 9,706.39

Chart of Transfers



CITY OF WALKER  
**SPECIAL REVENUE FUND**  
 BALANCE SHEET  
 As of April 30, 2023

	CURRENT YEAR <u>4/30/2023</u>	PRIOR YEAR <u>4/30/2022</u>	<b>UNAUDITED</b> PRIOR YEAR <u>12/31/2022</u>
<b>ASSETS</b>			
Cash and Cash Equivalents	\$ 4,311,634.24	\$ 3,484,903.24	\$ 4,004,630.30
Due from Other Governments	349,442.62	349,442.62	349,442.62
Due from Other Funds	(149,703.00)	(149,703.00)	(149,704.00)
Cash - Restricted	<u>-</u>	<u>-</u>	<u>-</u>
Total Assets	<u>\$ 4,511,373.86</u>	<u>\$ 3,684,642.86</u>	<u>\$ 4,204,368.92</u>
<b>LIABILITIES</b>			
Due to Other Funds	<u>\$ 612,560.95</u>	<u>\$ 498,509.11</u>	<u>\$ 586,526.53</u>
Total Liabilities	<u>612,560.95</u>	<u>498,509.11</u>	<u>586,526.53</u>
<b>FUND BALANCE</b>			
Assigned to Special Revenue Fund	3,898,812.91	3,186,133.75	3,617,842.39
Unassigned	<u>-</u>	<u>-</u>	<u>-</u>
Total Fund Balance	<u>3,898,812.91</u>	<u>3,186,133.75</u>	<u>3,617,842.39</u>
Total Liabilities and Fund Balance	<u>\$ 4,511,373.86</u>	<u>\$ 3,684,642.86</u>	<u>\$ 4,204,368.92</u>



CITY OF WALKER  
**SPECIAL REVENUE FUND**  
STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCE  
For the Period Ended April 30, 2023

	CURRENT YEAR <u>04/30/23</u>	PRIOR YEAR <u>04/30/22</u>	<b>UNAUDITED</b> PRIOR YEAR <u>12/31/22</u>
<b>Revenues:</b>			
Taxes	\$ 621,651.85	\$ 637,963.19	\$ 1,871,805.73
Interest Income	<u>15,058.48</u>	<u>11,884.48</u>	<u>39,166.52</u>
Total Revenues	636,710.33	649,847.67	1,910,972.25
<b>Expenditures:</b>			
General Expenses	9,706.39	9,712.47	31,109.99
Debt Service	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>9,706.39</u>	<u>9,712.47</u>	<u>31,109.99</u>
Excess (Deficiency) of Revenues over Expenditures	627,003.94	640,135.20	1,879,862.26
<b>Other Financing Sources (Uses):</b>			
Issuance of Bonds	-	-	-
Payment to Refund Bonds	-	-	-
Discounts on Bond Issuance	-	-	-
Transfers Out	<u>(346,033.42)</u>	<u>(344,440.27)</u>	<u>(1,152,458.69)</u>
Total Other Financing Sources (Uses)	<u>(346,033.42)</u>	<u>(344,440.27)</u>	<u>(1,152,458.69)</u>
Net Change in Fund Balance	280,970.52	295,694.93	727,403.57
<b>Fund Balance at Beginning of Year</b>	<u>3,168,629.99</u>	<u>2,890,438.82</u>	<u>2,441,226.42</u>
<b>Fund Balance at End of Year</b>	<u>\$ 3,449,600.51</u>	<u>\$ 3,186,133.75</u>	<u>\$ 3,168,629.99</u>
Transfer to Streets and Drainage	26,033.42	24,440.27	192,458.69
Transfer to Sewer for Operations and Maintenance	320,000.00	320,000.00	960,000.00
Transfer to Sewer for Infrastructure Improvements	<u>-</u>	<u>-</u>	<u>-</u>
check balance	<u>-</u>	<u>-</u>	<u>-</u>



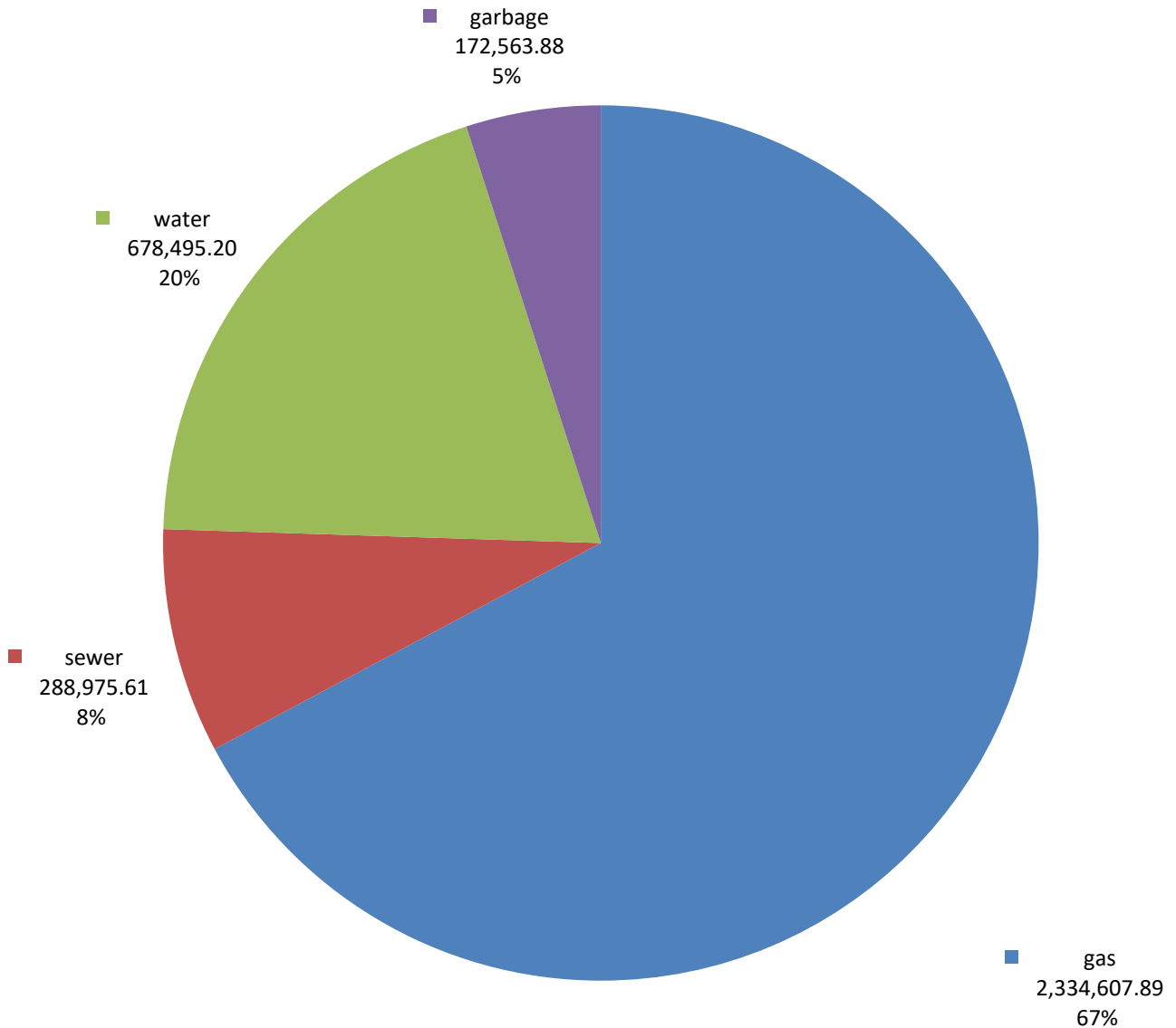
CITY OF WALKER - SPECIAL REVENUE FUND  
STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCE -  
BUDGET AND ACTUAL

	FOR PERIOD ENDED 04/30/23						PROJECTED THROUGH 12/31/23			
	PRIOR YEAR 4/30/2022	CURRENT YEAR 4/30/2023	ORIGINAL BUDGET	BUDGET	BUDGET REMAINING	Projected Actual 1/0/1900	Projected Annual Budget Remaining	%		
								Variance		
<b>Revenues:</b>										
Taxes	637,963.19	621,651.85	1,650,000.00	<b>1,650,000.00</b>	(1,028,348.15)	1,519,262.81	(130,737.19)	-7.92%	#DIV/0!	
Interest	11,884.48	15,058.48	40,000.00	<b>40,000.00</b>	(24,941.52)	45,175.44	5,175.44	12.94%	#DIV/0!	
Miscellaneous	-	-	-	-	-	-	-	-	#DIV/0!	
Total Revenues	649,847.67	636,710.33	1,690,000.00	<b>1,690,000.00</b>	(1,053,289.67)	1,564,438.25	(125,561.75)	-7.43%	#DIV/0!	
<b>Expenditures:</b>										
General Expenses	9,712.47	9,706.39	28,000.00	<b>28,000.00</b>	18,293.61	29,119.17	(1,119.17)	-4.00%	#DIV/0!	
Debt Service	-	-	-	-	-	-	-	-	#DIV/0!	
Total Expenditures	9,712.47	9,706.39	28,000.00	<b>28,000.00</b>	18,293.61	29,119.17	(1,119.17)	-4.00%	#DIV/0!	
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	640,135.20	627,003.94	1,662,000.00	<b>1,662,000.00</b>	(1,034,996.06)	1,535,319.08	(126,680.92)			
Other Financing Sources (Uses):										
Issuance of Bonds	-	-	-	-	-	-	-	-	#DIV/0!	
Payment to Refund Bonds	-	-	-	-	-	-	-	-	#DIV/0!	
Discounts on Bond Issuance	-	-	-	-	-	-	-	-	#DIV/0!	
Transfers Out	(344,440.27)	(346,033.42)	(2,125,000.00)	<b>(2,125,000.00)</b>	(1,778,966.58)	(1,295,000.00)	(830,000.00)	39.06%	#DIV/0!	
Total Other Financing Sources (Uses)	(344,440.27)	(346,033.42)	(2,125,000.00)	<b>(2,125,000.00)</b>	(1,778,966.58)	(1,295,000.00)	(830,000.00)	39.06%	#DIV/0!	
<b>NET CHANGE IN FUND BALANCE</b>	295,694.93	280,970.52	(463,000.00)	<b>(463,000.00)</b>	743,970.52	240,319.08	703,319.08	151.90%	#DIV/0!	



# Enterprise Fund

Total Operating Expenditures through April 30, 2023 \$ 3,474,642.58





CITY OF WALKER  
**ENTERPRISE FUND**  
STATEMENT OF NET POSITION  
As of April 30, 2023

	CURRENT YEAR <u>4/30/2023</u>	PRIOR YEAR <u>4/30/2022</u>	<b>UNAUDITED</b> PRIOR YEAR <u>12/31/2022</u>
Current Assets:			
Cash and Cash Equivalents	7,571,009.77	6,639,245.39	6,794,445.37
Due from Other Funds	<u>369,356.54</u>	<u>329,109.05</u>	<u>513,526.24</u>
	7,940,366.31	6,968,354.44	7,307,971.61
Receivables:			
Accounts, Net	1,093,863.70	1,060,145.15	1,570,486.92
Unbilled Utility Sales	559,978.92	559,978.92	559,978.92
Due from Other Governments	<u>(14,409.97)</u>	<u>359,219.74</u>	<u>93,727.79</u>
	1,639,432.65	1,979,343.81	2,224,193.63
Inventory, at Cost	501,499.51	501,499.51	501,499.51
Prepaid Expenses	<u>74,805.26</u>	<u>74,805.26</u>	<u>74,805.26</u>
Total Current Assets	10,156,103.73	9,524,003.02	10,108,470.01
Noncurrent Assets:			
Restricted Cash, Cash Equivalents, and Investments:			
Revenue Bond Covenant Accounts	546,526.32	537,564.53	380,928.91
Investments - Customer Deposits	932,845.18	872,955.04	907,975.38
Unamortized Bond Issuance Costs	24,850.00	24,850.00	24,850.00
Capital Assets, at Cost (Net of Accumulated Depreciation	<u>17,881,549.99</u>	<u>17,143,259.74</u>	<u>17,688,475.93</u>
Total Noncurrent Assets	<u>19,385,771.49</u>	<u>18,578,629.31</u>	<u>19,002,230.22</u>
Total Assets	<u>\$ 29,960,895.22</u>	<u>\$ 28,521,652.33</u>	<u>\$ 29,529,720.23</u>





CITY OF WALKER  
**ENTERPRISE FUND**  
STATEMENT OF NET POSITION  
As of April 30, 2023

	CURRENT YEAR <u>4/30/2023</u>	PRIOR YEAR <u>4/30/2022</u>	<b>UNAUDITED</b> PRIOR YEAR <u>12/31/2022</u>
Current Liabilities:			
Accounts Payable	\$ 521,307.01	\$ 518,579.26	\$ 1,092,640.17
Accrued Salaries and Wages	28,789.10	28,789.10	28,789.10
Accumulated Unpaid Vacation	24,387.00	24,387.00	24,387.00
Customers' Deposits	919,392.30	863,818.25	900,665.98
Due to LP Sewer District	75,206.29	-	23,921.50
Due to Other Funds	(255,482.93)	(239,457.17)	(255,349.80)
Other Current Liabilities	100,708.19	116,846.99	105,655.30
Bonds Payable	1,875,287.48	1,903,951.05	1,875,287.48
Municipal Lease	0.05	0.05	0.05
Accrued Bond Interest	<u>32,042.56</u>	<u>32,042.56</u>	<u>32,042.56</u>
Total Current Liabilities	3,321,637.05	3,248,957.09	3,828,039.34
Noncurrent Liabilities:			
Bonds Payable - Less Current Portion	2,929,368.03	3,627,519.20	2,974,102.79
Relocation of Utilities	-	-	-
Accumulated Unpaid Vacation	<u>132,833.01</u>	<u>132,833.01</u>	<u>132,833.01</u>
Total Noncurrent Liabilities	<u>3,062,201.04</u>	<u>3,760,352.21</u>	<u>3,106,935.80</u>
 Total Liabilities	 <u>6,383,838.09</u>	 <u>7,009,309.30</u>	 <u>6,934,975.14</u>
Net Assets:			
Invested in Capital Assets, Net of Related Debt	13,832,927.00	13,988,842.00	13,832,928.00
Reserved for Debt Service	338,319.00	380,902.00	338,319.00
Unrestricted	<u>9,405,811.13</u>	<u>7,142,599.03</u>	<u>8,423,498.09</u>
 Total Net Position	 <u>23,577,057.13</u>	 <u>21,512,343.03</u>	 <u>22,594,745.09</u>
 Total Liabilities and Net Position	 <u>\$ 29,960,895.22</u>	 <u>\$ 28,521,652.33</u>	 <u>\$ 29,529,720.23</u>



CITY OF WALKER  
**ENTERPRISE FUND (GAS, SEWER, WATER, & GARBAGE)**  
STATEMENT OF REVENUES, EXPENSES  
AND CHANGES IN NET ASSETS  
For the Period Ended April 30, 2023

	CURRENT YEAR <u>04/30/23</u>	PRIOR YEAR <u>04/30/22</u>	<b>UNAUDITED</b> PRIOR YEAR <u>12/31/22</u>
<b>Operating Revenues:</b>			
Charges for Services	\$ 4,493,152.45	\$ 4,789,872.19	\$ 12,055,410.80
Waste Management CNG	208,230.01	192,110.07	944,831.81
Waste Management Fees	-	-	-
Waste Management Fees - Chemicals	-	-	-
Delinquent Charges	62,537.16	42,751.02	140,820.23
Miscellaneous Charges	<u>328,186.91</u>	<u>257,113.53</u>	<u>955,960.28</u>
Total Operating Revenues	5,092,106.53	5,281,846.81	14,097,023.12
<b>Operating Expenses:</b>			
Natural Gas Purchases	1,571,013.76	1,666,285.44	4,222,178.47
Salaries and Wages	481,765.86	472,143.30	1,515,539.37
Payroll Taxes and Benefits	261,258.99	235,786.02	668,040.27
Contract Services	416,902.12	381,553.88	1,155,756.09
Depreciation	-	-	-
Equipment Expense	40,790.84	36,824.42	124,776.68
Equipment Rental	25,841.05	27,484.85	80,831.49
Lab Fees	17,991.98	16,317.50	43,602.34
Maintenance	349,552.26	382,577.46	1,453,975.41
Maintenance - Waste Management Chem	-	-	-
Small Tools and Supplies	11,281.40	9,561.17	52,895.03
Utilities	78,368.11	73,236.43	307,261.65
Insurance Expense	15,378.74	8,367.81	164,871.51
Miscellaneous Expense	39,981.56	49,921.33	149,497.23
Office Expense	13,521.06	11,658.22	30,203.85
Professional Fees	126,440.98	74,933.77	337,852.58
Telephone Expense	16,915.45	17,086.74	52,519.86
Bad Debt Expense	<u>7,638.42</u>	<u>6,881.51</u>	<u>20,754.90</u>
Total Operating Expenses	<u>3,474,642.58</u>	<u>3,470,619.85</u>	<u>10,380,556.73</u>
Operating Income (Loss)			
Before Depreciation	1,617,463.95	1,811,226.96	3,716,466.39
Depreciation	<u>-</u>	<u>-</u>	<u>-</u>
Operating Income (Loss)			
After Depreciation	1,617,463.95	1,811,226.96	3,716,466.39
<b>Add:</b>			
Nonoperating Revenues	55,655.19	(5,580.44)	1,318,589.72
Donations	-	-	-
Transfers In	320,000.00	320,000.00	960,000.00
<b>Less:</b>			
Nonoperating Expenses	50,807.10	60,654.40	119,328.61
Transfers Out	<u>960,000.00</u>	<u>1,166,666.68</u>	<u>3,895,000.00</u>
Change in Net Assets	982,312.04	898,325.44	1,980,727.50
<b>Total Net Assets at Beginning of Year</b>	<u>22,594,740.79</u>	<u>20,614,013.29</u>	<u>20,614,013.29</u>
<b>Total Net Assets at End of Year</b>	<u>\$ 23,577,052.83</u>	<u>\$ 21,512,338.73</u>	<u>\$ 22,594,740.79</u>

## CITY OF WALKER - ENTERPRISE FUND

## GAS DEPARTMENT STATEMENT OF NET

FOR PERIOD ENDED 04/30/23

## INCOME (LOSS) FROM OPERATIONS

	PRIOR YEAR 4/30/2022	CURRENT YEAR 4/30/2023	ORIGINAL BUDGET	BUDGET
<b>OPERATING REVENUES</b>				
CHARGES FOR SERVICES	\$ 3,760,914.18	\$ 3,372,202.87	\$ 8,450,000.00	\$ 8,450,000.00
Charges for Services	58,620.00	58,871.00	235,000.00	235,000.00
Fuel Adjustment	133,490.07	149,359.01	650,000.00	650,000.00
WASTE MANAGEMENT CNG	192,110.07	208,230.01	885,000.00	885,000.00
DELINQUENT CHARGES	33,783.83	46,429.40	90,000.00	90,000.00
MISCELLANEOUS CHARGES	195,385.78	243,246.08	652,000.00	652,000.00
TOTAL OPERATING REVENUES	<u>4,182,193.86</u>	<u>3,870,108.36</u>	<u>10,077,000.00</u>	<u>10,077,000.00</u>
<b>OPERATING EXPENSES</b>				
NATURAL GAS PURCHASES	1,666,285.44	1,571,013.76	4,367,000.00	4,367,000.00
SALARIES AND WAGES	235,408.50	247,651.69	775,000.00	775,000.00
PAYROLL TAXES AND BENEFITS	132,099.36	152,034.91	420,500.00	420,500.00
CONTRACT SERVICES	52,600.72	94,452.87	262,400.00	262,400.00
DEPRECIATION	-	-	-	-
EQUIPMENT EXPENSES	22,230.13	27,897.91	83,000.00	83,000.00
EQUIPMENT RENTAL	6,444.49	5,008.29	14,500.00	14,500.00
MAINTENANCE	1,399.29	136,436.11	191,500.00	191,500.00
SMALL TOOLS AND SUPPLIES	1,940.18	3,688.93	18,000.00	18,000.00
UTILITIES	4,076.49	5,290.69	16,200.00	16,200.00
INSURANCE	2,779.72	5,579.39	104,800.00	104,800.00
MISCELLANEOUS	\$29,121.70	\$20,490.91	71,500.00	\$71,500.00
OFFICE EXPENSE	5,770.79	4,823.15	13,700.00	13,700.00
PROFESSIONAL FEES	32,399.52	47,006.20	153,500.00	153,500.00
TELEPHONE EXPENSE	10,135.26	10,111.82	30,100.00	30,100.00
BAD DEBT EXPENSE	3,106.91	3,121.26	15,000.00	15,000.00
TOTAL OPERATING EXPENSES	<u>2,205,798.50</u>	<u>2,334,607.89</u>	<u>6,536,700.00</u>	<u>6,536,700.00</u>
OPERATING INCOME (LOSS) BEFORE DEPRECIATION	1,976,395.36	1,535,500.47	3,540,300.00	3,540,300.00
DEPRECIATION	-	-	309,700.00	309,700.00
OPERATING INCOME (LOSS) AFTER DEPRECIATION	<u>1,976,395.36</u>	<u>1,535,500.47</u>	<u>3,230,600.00</u>	<u>3,230,600.00</u>
ADD:				
NONOPERATING REVENUES	(12,021.02)	53,277.49	766,500.00	766,500.00
DONATIONS	-	-	-	-
TRANSFERS IN	\$0.00	\$0.00	\$0.00	\$0.00
LESS:				
NONOPERATING EXPENSES	\$37,087.84	\$31,394.79	\$75,600.00	\$75,600.00
TRANSFERS OUT	1,166,666.68	960,000.00	3,575,000.00	3,575,000.00
GAS DEPARTMENT NET INCOME (LOSS)	<u>\$ 760,619.82</u>	<u>\$ 597,383.17</u>	<u>\$ 346,500.00</u>	<u>\$ 346,500.00</u>

CITY OF WALKER - ENTERPRISE FUND  
**GAS DEPARTMENT STATEMENT OF NET**

PROJECTED THROUGH 12/31/23

INCOME (LOSS) FROM OPERATIONS

	BUDGET REMAINING	Projected Actual 1/0/1900	Projected Annual Budget Remaining	% Variance
<b>OPERATING REVENUES</b>				
CHARGES FOR SERVICES	\$ (5,077,797.13)	\$ 8,868,558.60	\$ 418,558.60	4.95%
Charges for Services	(176,129.00)	176,613.00	(58,387.00)	(0.25)
Fuel Adjustment	(500,640.99)	448,077.03	(201,922.97)	(0.31)
WASTE MANAGEMENT CNG	(676,769.99)	624,690.03	(260,309.97)	(0.29)
DELINQUENT CHARGES	(43,570.60)	139,288.20	49,288.20	0.55
MISCELLANEOUS CHARGES	(408,753.92)	729,738.24	77,738.24	0.12
TOTAL OPERATING REVENUES	(6,206,891.64)	10,362,275.07	285,275.07	2.83%
<b>OPERATING EXPENSES</b>				
NATURAL GAS PURCHASES	2,795,986.24	4,222,178.47	144,821.53	3.32%
SALARIES AND WAGES	527,348.31	804,868.00	(29,868.00)	-3.85%
PAYROLL TAXES AND BENEFITS	268,465.09	463,307.48	(42,807.48)	-10.18%
CONTRACT SERVICES	167,947.13	\$283,358.61	(20,958.61)	-7.99%
DEPRECIATION	-	-	-	#DIV/0!
EQUIPMENT EXPENSES	55,102.09	83,693.73	(693.73)	-0.84%
EQUIPMENT RENTAL	9,491.71	15,024.87	(524.87)	-3.62%
MAINTENANCE	55,063.89	409,308.33	(217,808.33)	-113.74%
SMALL TOOLS AND SUPPLIES	14,311.07	11,066.79	6,933.21	38.52%
UTILITIES	10,909.31	15,872.07	327.93	2.02%
INSURANCE	99,220.61	45,105.62	59,694.38	56.96%
MISCELLANEOUS	51,009.09	\$61,472.73	10,027.27	14.02%
OFFICE EXPENSE	8,876.85	14,469.45	(769.45)	-5.62%
PROFESSIONAL FEES	106,493.80	156,224.57	(2,724.57)	-1.77%
TELEPHONE EXPENSE	19,988.18	30,335.46	(235.46)	-0.78%
BAD DEBT EXPENSE	11,878.74	9,363.78	5,636.22	37.57%
TOTAL OPERATING EXPENSES	4,202,092.11	6,625,649.96	(88,949.96)	-1.36%
OPERATING INCOME (LOSS) BEFORE DEPRECIATION	(2,004,799.53)	3,736,625.11	196,325.11	
DEPRECIATION	309,700.00	-	309,700.00	100.00%
OPERATING INCOME (LOSS) AFTER DEPRECIATION	(1,695,099.53)	3,736,625.11	506,025.11	
ADD:				
NONOPERATING REVENUES	(713,222.51)	734,423.45	(32,076.55)	-4.18%
DONATIONS	\$0.00	-	\$0.00	#DIV/0!
TRANSFERS IN	\$0.00	\$0.00	\$0.00	#DIV/0!
LESS:				
NONOPERATING EXPENSES	44,205.21	\$75,681.47	(81.47)	-0.11%
TRANSFERS OUT	2,615,000.00	3,575,000.00	-	0.00%
GAS DEPARTMENT NET INCOME (LOSS)	\$ 250,883.17	\$ 820,367.09	\$ 473,867.09	

## CITY OF WALKER - ENTERPRISE FUND

## SEWER DEPARTMENT STATEMENT OF NET

FOR PERIOD ENDED 04/30/23

## INCOME (LOSS) FROM OPERATIONS

	PRIOR YEAR <u>4/30/2022</u>	CURRENT YEAR <u>4/30/2023</u>	ORIGINAL BUDGET	<u>BUDGET</u>
<b>OPERATING REVENUES</b>				
CHARGES FOR SERVICES	\$ 343,266.95	\$ 376,673.12	\$ 1,120,000.00	\$ 1,120,000.00
WASTE MANAGEMENT FEES-CHEMICALS		-	-	-
DELINQUENT CHARGES	2,653.07	5,543.32	13,500.00	13,500.00
MISCELLANEOUS CHARGES	2,355.00	5,726.50	8,400.00	8,400.00
TOTAL OPERATING REVENUES	<u>348,275.02</u>	<u>387,942.94</u>	<u>1,141,900.00</u>	<u>1,141,900.00</u>
<b>OPERATING EXPENSES</b>				
SALARIES AND WAGES	141,205.34	119,810.49	420,000.00	420,000.00
PAYROLL TAXES AND BENEFITS	64,353.89	73,852.32	173,200.00	173,200.00
CONTRACT SERVICES	11,534.52	5,378.12	25,000.00	25,000.00
EQUIPMENT EXPENSES	2,214.07	4,927.95	9,200.00	9,200.00
EQUIPMENT RENTAL	17,168.91	16,557.06	80,000.00	80,000.00
LAB FEES	16,080.00	14,581.98	45,000.00	45,000.00
MAINTENANCE	211,511.85	(23,023.76)	489,700.00	489,700.00
MAINTENANCE-WASTE MGMT CHEMICALS	-	-	-	-
SMALL TOOLS AND SUPPLIES	4,823.10	4,218.56	23,000.00	23,000.00
UTILITIES	43,330.96	46,553.73	166,000.00	166,000.00
INSURANCE	3,350.48	5,415.73	75,800.00	75,800.00
MISCELLANEOUS	4,162.21	3,501.90	20,750.00	20,750.00
OFFICE EXPENSE	1,523.15	3,622.88	4,600.00	4,600.00
PROFESSIONAL FEES	26,669.33	9,293.01	60,000.00	60,000.00
TELEPHONE EXPENSE	3,171.52	3,178.47	12,500.00	12,500.00
BAD DEBT EXPENSE	956.00	1,107.17	3,100.00	3,100.00
TOTAL OPERATING EXPENSES	<u>552,055.33</u>	<u>288,975.61</u>	<u>1,607,850.00</u>	<u>1,607,850.00</u>
OPERATING INCOME (LOSS) BEFORE DEPRECIATION	(203,780.31)	98,967.33	(465,950.00)	(465,950.00)
DEPRECIATION	-	-	398,000.00	398,000.00
OPERATING INCOME (LOSS) AFTER DEPRECIATION	(203,780.31)	98,967.33	(863,950.00)	(863,950.00)
ADD:				
NONOPERATING REVENUES	2,736.05	-	750,775.00	750,775.00
TRANSFERS IN	320,000.00	320,000.00	1,790,000.00	1,790,000.00
LESS:				
NONOPERATING EXPENSES	11,106.43	7,872.06	22,000.00	22,000.00
SEWER DEPARTMENT NET INCOME (LOSS)	<u>\$ 107,849.31</u>	<u>\$ 411,095.27</u>	<u>\$ 1,654,825.00</u>	<u>\$ 1,654,825.00</u>

## CITY OF WALKER - ENTERPRISE FUND

## SEWER DEPARTMENT STATEMENT OF NET

## INCOME (LOSS) FROM OPERATIONS

## PROJECTED THROUGH 12/31/23

	BUDGET REMAINING	Projected Actual 1/0/1900	Projected Annual Budget Remaining	% Variance
<b>OPERATING REVENUES</b>				
CHARGES FOR SERVICES	\$ (743,326.88)	\$ 1,066,307.18	\$ (53,692.82)	-4.79%
WASTE MANAGEMENT FEES-CHEMICALS	-	-	-	#DIV/0!
DELINQUENT CHARGES	(7,956.68)	16,629.96	3,129.96	23.18%
MISCELLANEOUS CHARGES	(2,673.50)	17,179.50	8,779.50	104.52%
TOTAL OPERATING REVENUES	<u>(753,957.06)</u>	<u>1,100,116.64</u>	<u>(41,783.36)</u>	-3.66%
<b>OPERATING EXPENSES</b>				
SALARIES AND WAGES	300,189.51	389,384.10	30,615.90	7.29%
PAYROLL TAXES AND BENEFITS	99,347.68	224,384.69	(51,184.69)	-29.55%
CONTRACT SERVICES	19,621.88	16,134.36	8,865.64	35.46%
EQUIPMENT EXPENSES	4,272.05	14,783.85	(5,583.85)	-60.69%
EQUIPMENT RENTAL	63,442.94	49,671.18	30,328.82	37.91%
LAB FEES	30,418.02	43,745.94	1,254.06	2.79%
MAINTENANCE	512,723.76	(69,071.28)	558,771.28	114.10%
MAINTENANCE-WASTE MGMT CHEMICALS	-	-	-	#DIV/0!
SMALL TOOLS AND SUPPLIES	18,781.44	12,655.68	10,344.32	44.98%
UTILITIES	119,446.27	139,661.19	26,338.81	15.87%
INSURANCE	70,384.27	73,974.40	1,825.60	2.41%
MISCELLANEOUS	17,248.10	10,505.70	10,244.30	49.37%
OFFICE EXPENSE	977.12	10,868.64	(6,268.64)	-136.27%
PROFESSIONAL FEES	50,706.99	36,473.71	23,526.29	39.21%
TELEPHONE EXPENSE	9,321.53	9,535.41	2,964.59	23.72%
BAD DEBT EXPENSE	1,992.83	3,321.51	(221.51)	-7.15%
TOTAL OPERATING EXPENSES	<u>1,318,874.39</u>	<u>966,029.08</u>	<u>641,820.92</u>	39.92%
OPERATING INCOME (LOSS) BEFORE DEPRECIATION	564,917.33	134,087.56	600,037.56	
DEPRECIATION	398,000.00	-	398,000.00	100.00%
OPERATING INCOME (LOSS) AFTER DEPRECIATION	<u>962,917.33</u>	<u>134,087.56</u>	<u>998,037.56</u>	
ADD:				
NONOPERATING REVENUES	(750,775.00)	750,275.00	(500.00)	-0.07%
TRANSFERS IN	(1,470,000.00)	1,790,000.00	-	0.00%
LESS:				
NONOPERATING EXPENSES	14,127.94	19,242.95	2,757.05	12.53%
SEWER DEPARTMENT NET INCOME (LOSS)	<u>\$ (1,243,729.73)</u>	<u>\$ 2,655,119.61</u>	<u>\$ 1,000,294.61</u>	

## CITY OF WALKER - ENTERPRISE FUND

## WATER DEPARTMENT STATEMENT OF NET

FOR PERIOD ENDED 04/30/23

## INCOME (LOSS) FROM OPERATIONS

	PRIOR YEAR <u>4/30/2022</u>	CURRENT YEAR <u>4/30/2023</u>	ORIGINAL BUDGET	<u>BUDGET</u>
<b>OPERATING REVENUES</b>				
CHARGES FOR SERVICES	\$ 548,098.23	\$ 606,515.36	\$ 1,835,000.00	\$ <b>1,835,000.00</b>
DELINQUENT CHARGES	5,039.48	8,668.54	25,000.00	<b>25,000.00</b>
MISCELLANEOUS CHARGES	59,355.75	79,214.33	211,000.00	<b>211,000.00</b>
TOTAL OPERATING REVENUES	<u>612,493.46</u>	<u>694,398.23</u>	<u>2,071,000.00</u>	<u><b>2,071,000.00</b></u>
<b>OPERATING EXPENSES</b>				
SALARIES AND WAGES	95,529.46	114,303.68	340,000.00	<b>340,000.00</b>
PAYROLL TAXES AND BENEFITS	39,332.77	35,371.76	145,000.00	<b>145,000.00</b>
CONTRACT SERVICES	148,861.34	145,141.37	444,000.00	<b>444,000.00</b>
EQUIPMENT EXPENSES	12,380.22	7,964.98	41,000.00	<b>41,000.00</b>
EQUIPMENT RENTAL	3,871.45	4,275.70	13,100.00	<b>13,100.00</b>
LAB FEES	237.50	3,410.00	20,000.00	<b>20,000.00</b>
MAINTENANCE	169,666.32	236,139.91	532,800.00	<b>532,800.00</b>
SMALL TOOLS AND SUPPLIES	2,797.89	3,373.91	16,000.00	<b>16,000.00</b>
UTILITIES	25,828.98	26,523.69	99,000.00	<b>99,000.00</b>
INSURANCE	2,237.61	4,383.62	67,500.00	<b>67,500.00</b>
MISCELLANEOUS	16,637.42	15,988.75	66,800.00	<b>66,800.00</b>
OFFICE EXPENSE	4,364.28	5,075.03	10,000.00	<b>10,000.00</b>
PROFESSIONAL FEES	15,546.92	69,933.27	37,500.00	<b>37,500.00</b>
TELEPHONE EXPENSE	3,779.96	3,625.16	13,500.00	<b>13,500.00</b>
BAD DEBT EXPENSE	2,450.80	2,984.37	7,500.00	<b>7,500.00</b>
TOTAL OPERATING EXPENSES	<u>543,522.92</u>	<u>678,495.20</u>	<u>1,853,700.00</u>	<u><b>1,853,700.00</b></u>
OPERATING INCOME (LOSS) BEFORE DEPRECIATION	68,970.54	15,903.03	217,300.00	<b>217,300.00</b>
DEPRECIATION	-	-	277,000.00	<b>277,000.00</b>
OPERATING INCOME (LOSS) AFTER DEPRECIATION	68,970.54	15,903.03	(59,700.00)	<b>(59,700.00)</b>
ADD: NONOPERATING REVENUES	3,704.53	2,377.70	267,500.00	<b>267,500.00</b>
LESS: NONOPERATING EXPENSES	12,460.13	11,540.25	37,000.00	<b>37,000.00</b>
WATER DEPARTMENT NET INCOME (LOSS)	<u>\$ 60,214.94</u>	<u>\$ 6,740.48</u>	<u>\$ 170,800.00</u>	<u>\$ <b>170,800.00</b></u>



## CITY OF WALKER - ENTERPRISE FUND

## WATER DEPARTMENT STATEMENT OF NET

## PROJECTED THROUGH 12/31/23

## INCOME (LOSS) FROM OPERATIONS

	BUDGET REMAINING	Projected Actual 1/0/1900	Projected Annual Budget Remaining	% Variance
<b>OPERATING REVENUES</b>				
CHARGES FOR SERVICES	\$ (1,228,484.64)	\$ 1,715,724.23	\$ (119,275.77)	-6.50%
DELINQUENT CHARGES	(16,331.46)	26,005.62	1,005.62	4.02%
MISCELLANEOUS CHARGES	(131,785.67)	237,642.99	26,642.99	12.63%
TOTAL OPERATING REVENUES	<u>(1,376,601.77)</u>	<u>1,979,372.84</u>	<u>(91,627.16)</u>	-4.42%
<b>OPERATING EXPENSES</b>				
SALARIES AND WAGES	225,696.32	371,486.96	(31,486.96)	-9.26%
PAYROLL TAXES AND BENEFITS	109,628.24	109,039.58	35,960.42	24.80%
CONTRACT SERVICES	298,858.63	435,424.11	8,575.89	1.93%
EQUIPMENT EXPENSES	33,035.02	23,894.94	17,105.06	41.72%
EQUIPMENT RENTAL	8,824.30	12,827.10	272.90	2.08%
LAB FEES	16,590.00	10,230.00	9,770.00	48.85%
MAINTENANCE	296,660.09	662,279.73	(129,479.73)	-24.30%
SMALL TOOLS AND SUPPLIES	12,626.09	10,121.73	5,878.27	36.74%
UTILITIES	72,476.31	79,571.07	19,428.93	19.63%
INSURANCE	63,116.38	47,440.21	20,059.80	29.72%
MISCELLANEOUS	50,811.25	47,966.25	18,833.75	28.19%
OFFICE EXPENSE	4,924.97	15,225.09	(5,225.09)	-52.25%
PROFESSIONAL FEES	(32,433.27)	216,242.24	(178,742.24)	-476.65%
TELEPHONE EXPENSE	9,874.84	10,875.48	2,624.52	19.44%
BAD DEBT EXPENSE	4,515.63	8,953.11	(1,453.11)	-19.37%
TOTAL OPERATING EXPENSES	<u>1,175,204.80</u>	<u>2,061,577.60</u>	<u>(207,877.60)</u>	-11.21%
OPERATING INCOME (LOSS) BEFORE DEPRECIATION	(201,396.97)	(82,204.76)	(299,504.76)	
DEPRECIATION	277,000.00	-	277,000.00	100.00%
OPERATING INCOME (LOSS) AFTER DEPRECIATION	75,603.03	(82,204.76)	(22,504.76)	
ADD: NONOPERATING REVENUES	(265,122.30)	267,133.10	(366.90)	-0.14%
LESS: NONOPERATING EXPENSES	25,459.75	26,132.50	10,867.50	29.37%
WATER DEPARTMENT NET INCOME (LOSS)	<u>\$ (164,059.52)</u>	<u>\$ 158,795.85</u>	<u>\$ (12,004.16)</u>	

## CITY OF WALKER - ENTERPRISE FUND

## GARBAGE DEPARTMENT STATEMENT OF NET

## INCOME (LOSS) FROM OPERATIONS

FOR PERIOD ENDED 04/30/23

	PRIOR YEAR 4/30/2022	CURRENT YEAR 4/30/2023	ORIGINAL BUDGET	BUDGET	BUDGET REMAINING
<b>OPERATING REVENUES</b>					
CHARGES FOR SERVICES	\$ 137,592.83	\$ 137,761.10	\$ 430,000.00	\$ <b>430,000.00</b>	\$ (292,238.90)
DELINQUENT CHARGES	1,274.64	1,895.90	6,000.00	<b>6,000.00</b>	(4,104.10)
MISCELLANEOUS CHARGES	17.00	-	200.00	<b>200.00</b>	(200.00)
TOTAL OPERATING REVENUES	<u>138,884.47</u>	<u>139,657.00</u>	<u>436,200.00</u>	<b>436,200.00</b>	<u>(296,543.00)</u>
<b>OPERATING EXPENSES</b>					
CONTRACT SERVICES	168,557.30	171,929.76	430,000.00	<b>430,000.00</b>	258,070.24
PROFESSIONAL FEES	318.00	208.50	2,500.00	<b>2,500.00</b>	2,291.50
BAD DEBT EXPENSE	367.80	425.62	1,400.00	<b>1,400.00</b>	974.38
TOTAL OPERATING EXPENSES	<u>169,243.10</u>	<u>172,563.88</u>	<u>433,900.00</u>	<b>433,900.00</b>	<u>261,336.12</u>
OPERATING INCOME (LOSS)	<u>(30,358.63)</u>	<u>(32,906.88)</u>	<u>2,300.00</u>	<b>2,300.00</b>	<u>(35,206.88)</u>
GARBAGE DEPARTMENT NET INCOME (LOSS)	<u>\$ (30,358.63)</u>	<u>\$ (32,906.88)</u>	<u>\$ 2,300.00</u>	<b>\$ 2,300.00</b>	<u>\$ (35,206.88)</u>

## CITY OF WALKER - ENTERPRISE FUND

**GARBAGE DEPARTMENT STATEMENT OF NET**

INCOME (LOSS) FROM OPERATIONS

PROJECTED THROUGH 12/31/23

	Projected Actual <u>1/0/1900</u>	Projected Annual Budget Remaining	% <u>Variance</u>
<b>OPERATING REVENUES</b>			
CHARGES FOR SERVICES	\$ 412,599.33	\$ (17,400.67)	-4.05%
DELINQUENT CHARGES	5,687.70	(312.30)	-5.21%
MISCELLANEOUS CHARGES	-	(200.00)	-100.00%
TOTAL OPERATING REVENUES	<u>418,287.03</u>	<u>(17,912.97)</u>	-4.11%
<b>OPERATING EXPENSES</b>			
CONTRACT SERVICES	487,989.77	(57,989.77)	-13.49%
PROFESSIONAL FEES	2,608.89	(108.89)	-4.36%
BAD DEBT EXPENSE	1,276.86	123.14	8.80%
TOTAL OPERATING EXPENSES	<u>491,875.52</u>	<u>(57,975.52)</u>	-13.36%
OPERATING INCOME (LOSS)	(73,588.49)	(75,888.49)	
GARBAGE DEPARTMENT NET INCOME (LOSS)	<u>\$ (73,588.49)</u>	<u>\$ (75,888.49)</u>	



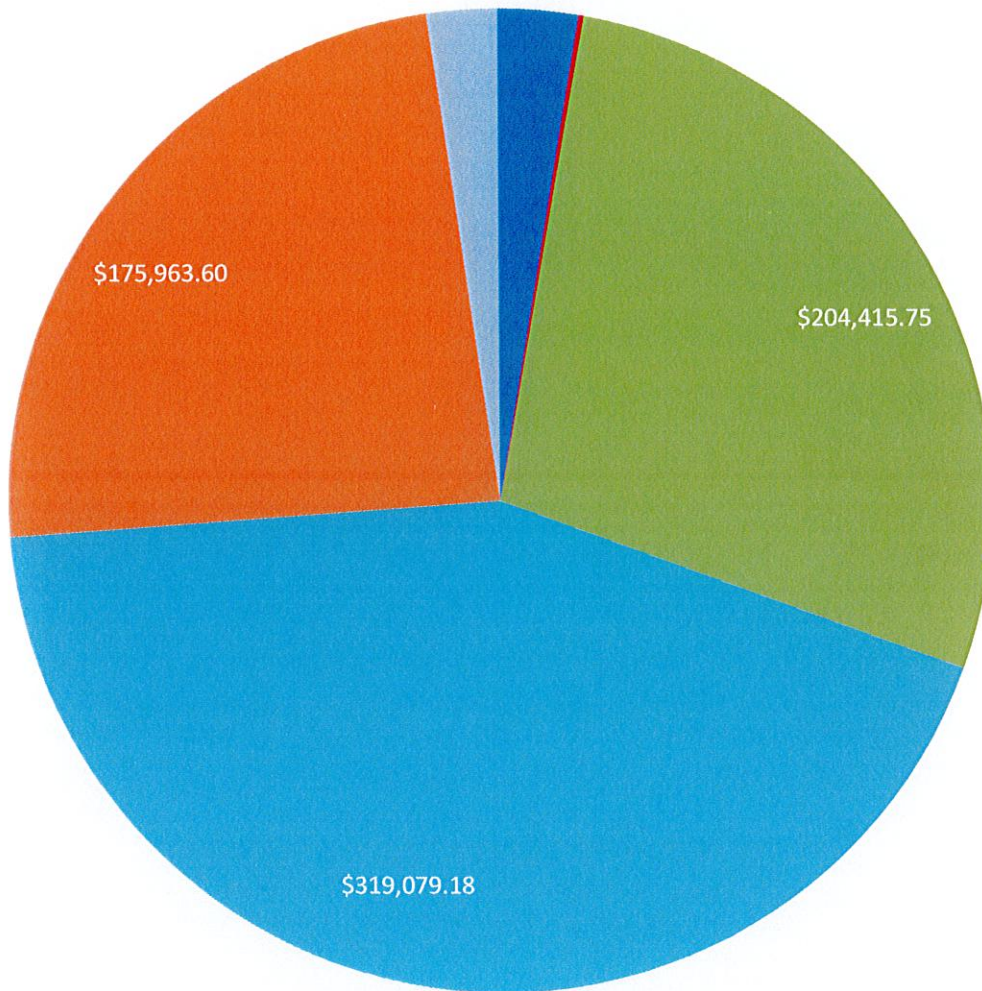
# Capital Outlay

Total Costs through

April 30, 2023

\$737,273.18

- General and Administrative
- Animal Control
- Parks and Recreation
- Police Department
- Streets and Drainage
- Gas Department
- Sewer Department
- Water Department



CITY OF WALKER - GENERAL FUND  
CAPITAL OUTLAY DETAIL

FOR PERIOD ENDED 04/30/23

Acct #	FA # or Project #	Dept	Description	TOTAL COSTS	PRIOR YRS COSTS	CURRENT YR		BUDGET	
						COSTS	BUDGET	BUDGET	REMAINING
5780 5715	230010	1-Admin 1-Admin	Community Recreational Center Phase II Enterprise Vehicles	19,483.50 76.50	19,483.50 76.50	20,000.00	-	516.50 (76.50)	
5780 5715	210001	2-Animal Control 2-Animal Control	Animal Control Shelter Enterprise Vehicles	27,883.17 76.50	26,839.17 76.50	300,000.00	-	298,956.00 (76.50)	
5780 5780 5725 5725 5725	220001 200003	3-Parks 3-Parks 3-Parks 3-Parks 3-Parks	Stafford House First Responder Monument Parks and Recreation Lighting Cabin Air Tractor for Parks and Recreation Utility Vehicle for Parks and Recreation Utility Vehicle for Ballfields	80,272.23 143,648.00 38,038.98	73,039.93 3,437.97 143,648.00 38,038.98 12,058.50	- -	- -	(7,232.30) (3,437.97) 16,352.00 (3,038.98) 2,941.50 15,000.00	
5715		2-Police	Enterprise Vehicles	23.69	23.69	-	-	(23.69)	
5720 5720 5725 5780 5780 5780 5780 5780		5-Streets 5-Streets 5-Streets 5-Streets 5-Streets 5-Streets 5-Streets 5-Streets	Kubota MX600HSTC Energreen Aspen Tractor Utility Vehicle Side by Side Streets Fencing for Laydown yard Widen and Overlay of Pendarvis Lane Phase I Aydell Lane Road Improvements Burgess Avenue Sidewalk High School to Peak Lane Aydell Lane Bridge Replacement Enterprise Vehicles	37,305.08 259,110.00 12,058.50 -	37,305.08 259,110.00 12,058.50 6,351.80 4,100.80	- -	15,000.00 40,000.00 980,868.10 747,890.40 560,000.00	(37,305.08) (259,110.00) 2,941.50 40,000.00 974,516.30 743,789.60 560,000.00 -	
5780 5715	230006	5-Streets	Enterprise Vehicles	153.00	153.00	-	-	(153.00)	
TOTAL GENERAL FUND CAPITAL OUTLAY				1,062,029.24	533,326.59	2,888,758.50	2,344,559.38		



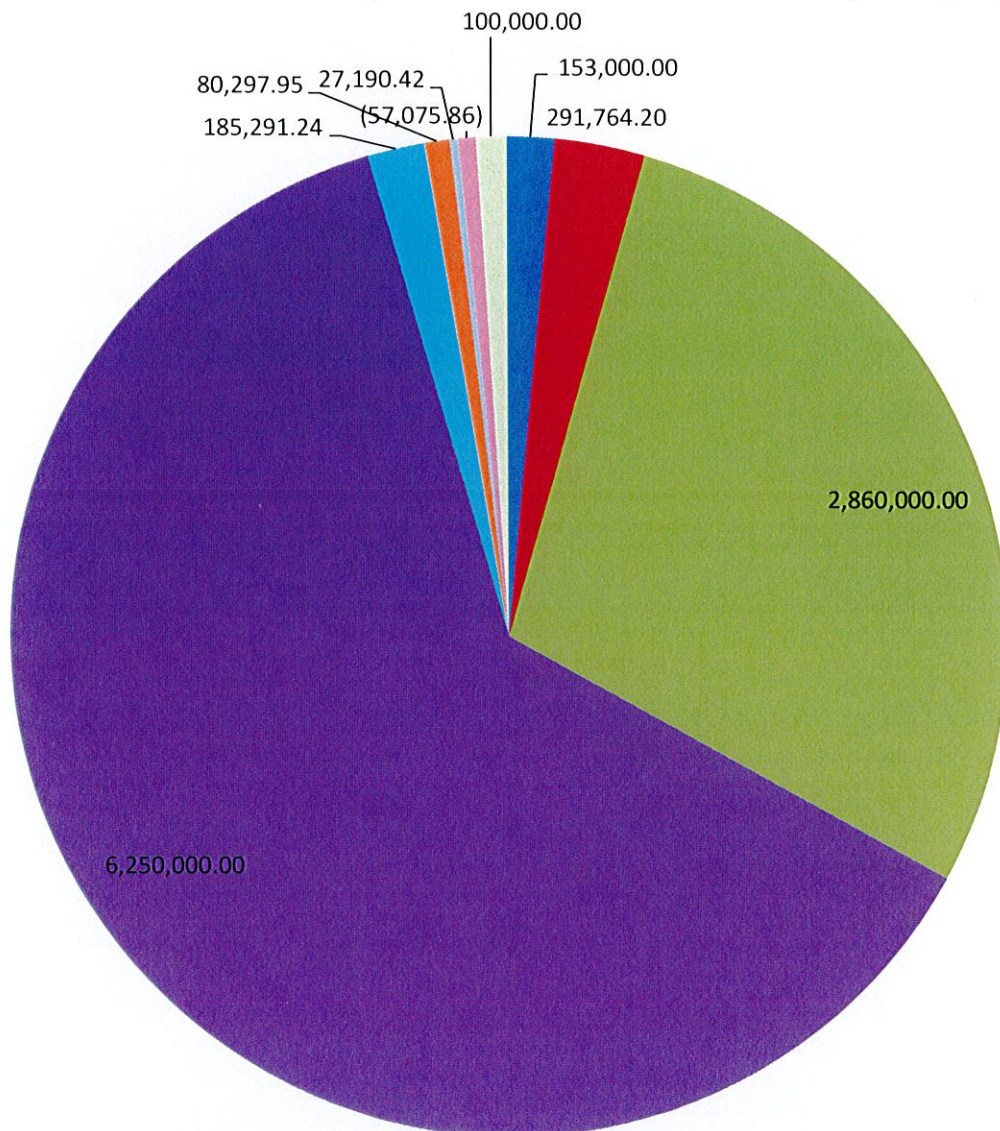




# Debt Service

Total Outstanding as of April 30, 2023 \$ 9,890,467.95

- Series 2010B - Enterprise
- Series 2011 - Enterprise
- Series 2016 - Enterprise
- Series 2018- General
- Enterprise Fleet Leases - Enterprise
- 2020 Municipal Lease - General
- 2018 Tractor Lease
- Enterprise Fleet Leases- General
- Ferrington Property



CITY OF WALKER - GENERAL AND SPECIAL REVENUE FUNDS  
DEBT SERVICE DETAIL

FOR PERIOD ENDED 04/30/23

Bond	Description	PRINCIPAL PAYMENTS	BUDGET	BUDGET REMAINING	12/31/2022 Principal	Payments	OUTSTANDING 4/30/2023
Series 2016	City of Walker 2016 Refunding Bonds. Total bond issue of \$4,890,000. \$4,307,000 reported in Enterprise Fund; and \$583,000 reported in Special Revenue Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Series 2018	Louisiana Local Government Environmental Facilities and Community Development Authority Revenue Bonds (City of Walker - City Hall Project), Series 2018	-	140,000.00	140,000.00	6,250,000.00	-	6,250,000.00
2023 Lease	Municipal Lease Program. Police Units	-	45,000.00	45,000.00	-	-	-
2020 Lease	Municipal Lease Program. Total lease of \$215,600 for (5) police units. 1st quarterly payment due March 15, 2020. Final quarterly payment due December 15, 2024.	11,042.86	42,000.00	30,957.14	91,340.81	11,042.86	80,297.95
Enterprise Leases	Enterprise Vehicle Lease Program	41,184.39	79,000.00	37,815.61	(15,891.47)	41,184.39	(57,075.86)
2018 Lease	Municipal Tractor Lease	25,026.84	48,000.00	22,973.16	52,217.26	25,026.84	27,190.42
Ferrington Property	Ferrington Property 10-Year Annual Payment Schedule (Pmt 2)	20,000.00	20,000.00	-	120,000.00	20,000.00	100,000.00
TOTAL GENERAL AND SPECIAL REVENUE FUNDS DEBT SERVICE		97,254.09	374,000.00	276,745.91			6,400,412.51

CITY OF WALKER - ENTERPRISE FUND  
DEBT SERVICE DETAIL

FOR PERIOD ENDED 04/30/23

Bond	Description	PRINCIPAL PAYMENTS	ORIGINAL BUDGET	BUDGET REMAINING	Original Principal	Outstanding 12/31/2022	OUTSTANDING 4/30/2023
Series 2016	City of Walker 2016 Refunding Bonds. Total bond issue of \$4,890,000. \$4,307,000 reported in Enterprise Fund; and \$583,000 reported in		\$ 540,000.00	\$ 540,000.00	\$ 4,536,000.00	\$ 2,860,000.00	\$ 2,860,000.00
Series 2010B	State of Louisiana Combined Utilities Revenue Bonds. Greenwhich Village water project. Total bond issue \$364,000.		20,000.00	20,000.00	364,000.00	153,000.00	153,000.00
Series 2011	State of Louisiana Combined Utilities Revenue Bonds. East Side sewer force main. Total bond issue \$750,000.		35,000.00	35,000.00	675,141.20	291,764.20	291,764.20
Enterprise Leases	Enterprise Leasing Vehicles	44,734.76	100,000.00	55,265.24	330,804.53	230,026.00	185,291.24
TOTAL ENTERPRISE FUND DEBT SERVICE		44,734.76	695,000.00	650,265.24			3,490,055.44



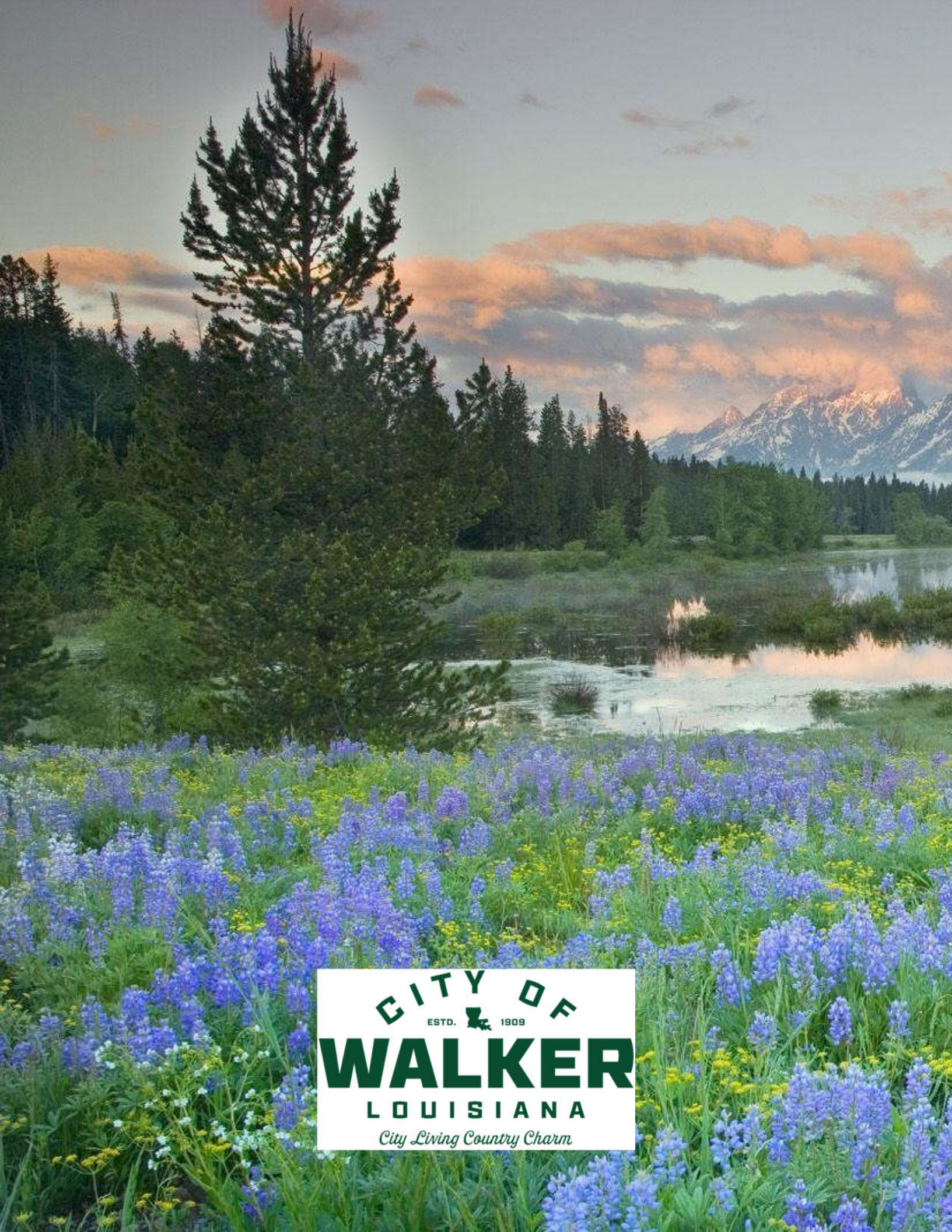
*General  
Fixed Assets  
and  
Long Term Debt*

CITY OF WALKER  
GENERAL FIXED ASSETS  
BALANCE SHEET  
As of April 30, 2023

	<u>Current Month</u>	<u>Prior Year</u>
ASSETS		
Land	\$ 2,132,172.00	\$ 2,132,172.00
Land - Servitude	\$ 111,786.00	\$ 111,786.00
Land Improvements	920,465.36	920,465.36
Accumulated Depreciation - Land Improvem	(302,519.20)	(302,519.20)
Buildings	7,178,626.55	7,178,626.55
Accumulated Depreciation - Buildings	(944,357.91)	(944,357.91)
Vehicles	1,527,436.32	1,527,436.32
Accumulated Depreciation - Vehicles	(1,012,056.33)	(1,012,056.33)
Heavy Equipment	839,925.41	839,925.41
Accumulated Depreciation - Heavy Equipme	(674,502.93)	(674,502.93)
Small Equipment	325,613.12	325,613.12
Accumulated Depreciation - Small Equipme	(285,566.36)	(285,566.36)
Recreational Equipment	468,113.56	468,113.56
Accumulated Depreciation - Recreational	(367,433.73)	(367,433.73)
Furniture and Fixtures	26,161.36	26,161.36
Accumulated Depreciation - Furniture and	(26,161.36)	(26,161.36)
Streets Infrastructure	4,795,015.59	4,795,015.59
Accumulated Depreciation - Streets Infra	(1,816,654.06)	(1,816,654.06)
Law Enforcement Equipment	54,390.00	54,390.00
Accumulated Depreciation - Law Enf Equip	(48,074.90)	(48,074.90)
Technology	209,063.47	209,063.47
Accumulated Depreciation - Technology	(209,063.68)	(209,063.68)
Construction in Progress	<u>10,549,434.32</u>	<u>10,549,434.32</u>
 TOTAL FUND ASSETS	 <u>\$23,451,812.60</u>	 <u>\$ 23,451,812.60</u>
 LIABILITIES		
<hr/>		
TOTAL LIABILITIES	-	-
<hr/>		
FUND BALANCE		
Investment in Capital Assets, Net of Rel	\$23,322,626.60	\$ 23,322,626.60
Contributed Capital	129,186.00	129,186.00
Unreserved	-	-
NET PROFIT LOSS		
TOTAL FUND BALANCE	<u>\$23,451,812.60</u>	<u>\$ 23,451,812.60</u>

CITY OF WALKER  
GENERAL LONG TERM DEBT  
BALANCE SHEET  
As of April 30, 2023

	<u>Current Month</u>	<u>Prior Month</u>	<u>Prior Year</u>
<b>ASSETS</b>			
Bond Discounts L/T	\$ -	\$ -	\$ -
Bond Discounts L/T	\$ 21,499.35	\$ 21,499.35	\$ 21,499.35
Bond Discounts L/T	\$ -	\$ -	\$ -
Bond Discounts L/T	\$ 24,970.98	\$ 24,970.98	\$ 24,970.98
Bond Discounts L/T	\$ -	\$ -	\$ -
<b>TOTAL FUND ASSETS</b>	<u>46,470.33</u>	<u>46,470.33</u>	<u>46,470.33</u>
<b>LIABILITIES</b>			
Accrued Interest Payable	42,913.35	42,913.35	42,913.35
Accrued Vacation Payable - Current Portion	64,384.01	64,384.01	64,384.01
1998 Certificate of Indebtedness - Curre	-	-	-
2000 Sales Tax Bond - Current Portion	-	-	-
2004 Refunding Bond - Current Portion	0.24	0.24	0.24
2009 Utility Revenue Bonds - Current Portion	-	-	-
2013 Municipal Lease - S/T	(0.19)	(0.19)	(0.19)
2014 Municipal Lease - S/T	0.21	0.21	0.21
2015 Municipal Lease - S/T	0.21	0.21	0.21
2016 Bond Refunding	-	-	-
2016 Premium on Bond	-	-	-
2016 Bond Discounts	(482.00)	(482.00)	(482.00)
2017 Municipal Lease S/T	37,712.00	37,712.00	37,712.00
2018 City Hall Building - Current Portion	140,000.00	140,000.00	140,000.00
2018 Enterprise S/T	97,576.27	97,576.27	97,576.27
2018 Tractor Lease S/T	48,393.00	48,393.00	48,393.00
Ferrington Place - S/T	20,000.00	20,000.00	20,000.00
2020 Municipal Lease S/T	43,172.00	43,172.00	43,172.00
1998 Certificate of Indebtedness - L/T P	-	-	-
2000 Sales Tax Bond - L/T Portion	-	-	-
2004 Refunding Bond - L/T Portion	-	-	-
2009 Utility Revenue Bonds - L/T	-	-	-
2013 Municipal Lease - L/T	-	-	-
2014 Municipal Lease - L/T	0.30	0.30	0.30
2015 Municipal Lease L/T	(0.24)	(0.24)	(0.24)
2016 Utility Revenue Bonds L/T Portion	-	-	-
2016 Utility Revenue Bonds -Premium	-	-	-
2017 Municipal Lease L/T	-	-	-
City Hall Bonds - L/T Portion	6,250,000.00	6,250,000.00	6,250,000.00
2018 Enterprise L/T	195,073.46	195,073.46	195,073.46
2018 Tractor Lease L/T	50,624.00	50,624.00	50,624.00
Ferrington Place L/T	120,000.00	120,000.00	120,000.00
2020 Municipal Lease L/T	91,245.00	91,245.00	91,245.00
Accrued Vacation Payable	193,151.04	193,151.04	193,151.04
<b>TOTAL LIABILITIES</b>	<u>7,393,762.66</u>	<u>7,393,762.66</u>	<u>7,393,762.66</u>
<b>FUND BALANCE</b>			
Reserved for Debt Service	-	-	-
Unreserved	(7,347,292.33)	(7,347,292.33)	(7,347,292.33)
<b>NET PROFIT LOSS</b>			
<b>TOTAL FUND BALANCE</b>	<u>(7,347,292.33)</u>	<u>(7,347,292.33)</u>	<u>(7,347,292.33)</u>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<u>\$ 46,470.33</u>	<u>\$ 46,470.33</u>	<u>\$ 46,470.33</u>



CITY OF  
ESTD. 1909  
**WALKER**  
LOUISIANA  
*City Living Country Charm*