



**City of Walker
Financial Report
August 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

October 9, 2023

Members of the Council:

Presented herein are the revenue and expense statements of the City of Walker for the period ending August 31, 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	\$ 4,048,271	\$ 1,265,244	\$ 9,426,887	\$ 14,740,402
Actual YTD Fund Expense	(7,071,180)	(20,305)	(6,049,562)	(13,141,047)
Other Financing Sources (Uses)	-	-	-	-
Net Profit (Loss) Before Transfer	(3,022,909)	1,244,939	3,377,325	\$ 1,599,355
Transfers In (Out)	1,959,050	(679,050)	(1,280,000)	\$ -
Net Change in Fund Balance	\$ (1,063,859)	\$ 565,889		
Net Change in Net Assets			\$ 2,097,325	

Sincerely,

Mike Cotton
Financial Director

City of Walker
A Brief Look at the Numbers
Year-to-Date through August 31, 2023

	<u>General Fund</u>	<u>Special Revenue Fund</u>	<u>Enterprise Fund</u>	<u>As of Au</u>
<u>Where do city dollars come from?</u>				
Taxes (sales, ad valorem, franchise, alcohol)	2,965,262.55	1,234,270.85		4,199,533
Licenses and Permits	450,623.97			450,624
Fines and Forfeits	316,684.42			316,684
Fees	110,289.48		-	110,289
Intergovernmental	81,095.77		\$714,516.35	795,612
Charges for Services	8,850.00		7,685,093.15	7,693,943
Proceeds from Debt	-			-
Other	115,464.40	30,973.12	1,027,277.15	1,173,715
Total	4,048,270.59	1,265,243.97	9,426,886.65	14,740,400

<u>Where do city dollars go?</u>				
General Government	2,010,696.20	20,305.22		2,031,001
Animal Control	194,501.42			194,501
Parks and Recreation	613,230.86			613,231
Police Department	1,822,966.14			1,822,966
Street Department	934,400.63			934,401
Governmental Funds Capital Outlay	1,158,451.79			1,158,452
Governmental Funds Debt Service	336,933.29	-		336,933
Gas Department			\$3,514,823.40	3,514,823
Sewer Department			839,237.85	839,238
Water Department			1,379,754.26	1,379,754
Garbage Department			315,746.57	315,747
Total	7,071,180.33	20,305.22	6,049,562.08	13,141,047

City of Walker
A Brief Look at the Numbers
Year-to-Date through August 31, 2023

<u>August 31, 2023</u>	<u>General Fund</u>	<u>Special Revenue Fund</u>	<u>Enterprise Fund</u>	<u>As of August 31, 2023</u>	<u>Inc (Dec)</u>
28.49%	3,053,010.98	1,269,804.61		4,322,816	29.95% (123,283)
3.06%	408,405.34			408,405	2.83% 42,219
2.15%	278,578.03			278,578	1.93% 38,106
0.75%	72,934.00		-	72,934	0.51% 37,355
5.40%	95,165.50		\$63.00	95,229	0.66% 700,383
52.20%	8,850.00		7,853,288.54	7,862,139	54.47% (168,196)
0.00%	-			-	0.00% -
7.96%	100,722.47	25,151.20	1,268,710.99	1,394,585	9.66% (220,870)
	<u>4,017,666.32</u>	<u>1,294,955.81</u>	<u>9,122,062.53</u>	<u>14,434,686</u>	<u>305,714</u>
15.46%	1,630,792.78	20,572.09		1,651,365	19.94% 379,636
1.48%	1,279.69			1,280	0.02% 193,221
4.67%	-			-	0.00% 613,231
13.87%	35,693.35			35,693	0.43% 1,787,273
7.11%	3,097.04			3,097	0.04% 931,304
8.82%	-			-	0.00% 1,158,452
2.56%	3,184.63	-		3,185	0.04% 333,748
26.75%			\$3,997,939.17	3,997,939	48.26% (483,116)
6.39%			1,066,973.41	1,066,973	12.88% (227,735)
10.50%			1,218,440.41	1,218,440	14.71% 161,314
2.40%			305,769.43	305,769	3.69% 9,978
	<u>1,674,047.49</u>	<u>20,572.09</u>	<u>6,589,122.42</u>	<u>8,283,741</u>	<u>4,857,306</u>

CITY OF WALKER
WHERE DO CITY DOLLARS COME FROM?
August 31, 2023

Acct#	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
TAXES												
4000	Ad Valorem Tax	121,958.03										121,958.03
4005	Alcoholic Beverage Tax	13,619.85										13,619.85
4010	Franchise Tax	361,116.30										361,116.30
4020	General/Half Cent Sales Tax	2,468,568.37					1,234,270.85					3,702,839.22
LICENSES AND PERMITS												
4015	Insurance Premium Tax	212,399.33										212,399.33
4100	Occupational Licenses	160,712.43										160,712.43
4105	Permits and Other Licenses	77,512.21										77,512.21
FINES AND FORFEITS												
4200	Fines and Forfeits			246,782.76								246,782.76
4201	Fines and Forfeits			0.00								0.00
4202	Fines and Forfeits			2,808.23								2,808.23
4203	Fines and Forfeits			0.00								0.00
4225	Court Fees	67,093.43										67,093.43
FEES												
4205	Animal Adoption		3,080.00									3,080.00
4210	Parks and Recre			85,067.48								85,067.48
4211	Tournament Fees			4,908.00								4,908.00
4212	Admission Fees			17,234.00								17,234.00
4225	Waste Management Fees						0.00					0.00
CHARGES FOR SERVICES												
4215	Charges for Ser		8,850.00					3,556,611.81	785,152.65	1,279,300.50	275,700.81	5,905,615.77
4220	Fuel Adjustment							1,786,327.38				1,786,327.38
INTERGOVERNMENTAL												
4300	Federal Grants	184.87			1,473.00	3,264.90		381,407.73	167,996.59	165,112.03	0.00	719,439.12
4310	State Grants	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
4325	Supplemental Pay				76,173.00			0.00	0.00	0.00		76,173.00
4335	Salaries - Extra Duty				0.00			0.00	0.00	0.00		0.00
PROCEEDS FROM DEBT												
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				0.00						0.00
OTHER												
4330	Subpoena Pay											0.00
4400	Christmas Donations	0.00										0.00
4402	Police Cadets											0.00
4404	School Uniform Drive											0.00
4406	Fundraising Revenue											0.00
4407	Donations - Challengers											0.00
4408	Discount Cards											0.00
4409	K-9 Donations											0.00
4410	Concessions			57,107.55								57,107.55
4801	Tournament Concessions			0.00								0.00
4805	Interest Income	27,570.83					30,973.12	61,916.97	0.00	0.00		120,460.92
4810	Penalties and Interest	204.13						69,904.76	13,488.94	20,607.46		104,206.29
4815	Gain on Sale of Assets	0.00				0.00		0.00	0.00	0.00		0.00
4820	Private Donations	0.00		6,121.00				0.00	0.00	0.00		6,121.00
4825	Advertising Income											0.00
4830	Out of Town Fee											0.00
4835	Service Charges											0.00
4840	Tap Fees											0.00
4845	Health Fees											0.00
4850	Misc. Utility Revenue									44,763.24		44,763.24
4855	Recovery of Bad Debt								13,476.50	70,026.00	17.00	200,906.88
4860	Promotional / Comm Events	14,155.00						222,060.00	0.00	0.00		222,060.00
4899	Miscellaneous Income	610.72	0.00	325.00	5,937.11	669.06	0.00	594.44	0.00	0.00	0.00	40,875.60
4910	Appropriations					39,050.13						-156.47
4911	Appropriations											2,521.27
4820	Budget Cleaning	1,920,000.00										14,155.00
4899	TOTAL	5,445,705.50	5,844.00	170,763.03	333,174.10	51,834.09	1,265,243.97	6,546,344.46	976,856.38	1,623,651.96	260,033.95	14,740,401.21
											Total General Fund	6,007,320.72
											Total Enterprise Fund	9,426,886.65

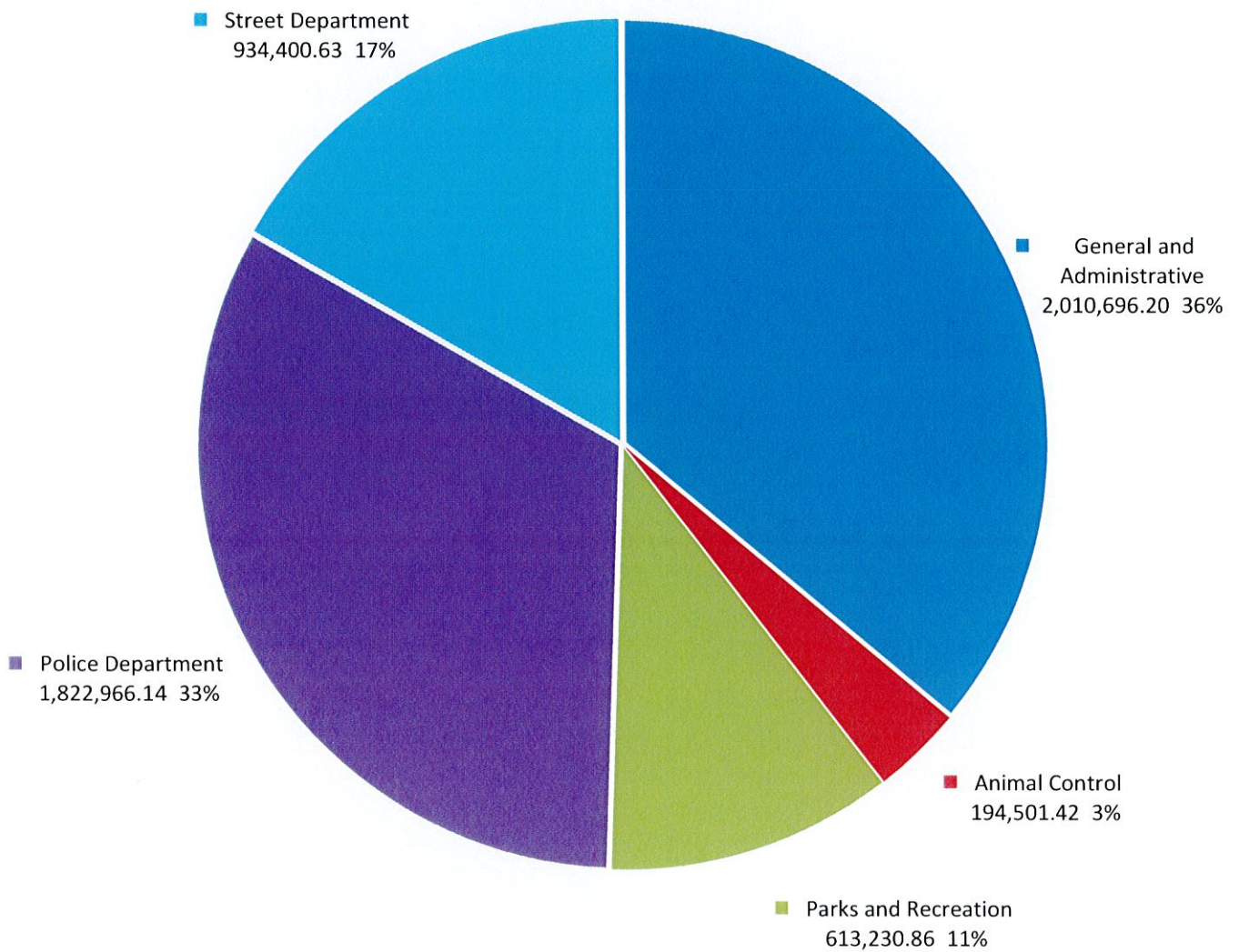
Acct#	Account Description	01 General and Administrative	02 Animal Control	03 Parks and Recreation	04 Police	05 Streets and Drainage	11 1/2 Cent Sales Tax	06 Gas Department	07 Sewer Department	08 Water Department	09 Garbage Department	TOTAL ALL DEPTS
5000	Salaries-Regula	603,186.58	96,641.96	198,784.86	638,843.00	384,636.27		459,881.31	217,805.15	0.00	0.00	44,461.46
5001	Salaries-Regula	44,461.46										39,230.73
5002	Salaries-Regula											37,662.48
5003	Salaries-Regula	37,662.48										7,562.98
5004	Salaries-Regula											409,015.17
5010	Salaries-Overt	2,159.64	621.40	3,216.00	108,550.19	22,907.75		17,865.89	34,248.92	219,345.38		36,736.84
5015	Salaries-Grants		0.00	0.00	0.00	0.00		0.00	0.00	0.00		0.00
5016	Salaries-Grants		0.00	0.00	0.00	0.00		0.00	0.00	0.00		0.00
5017	Salaries-Grants		0.00	0.00	0.00	0.00		0.00	0.00	0.00		0.00
5018	Salaries-Grants		0.00	0.00	0.00	0.00		0.00	0.00	0.00		0.00
5019	Salaries-Grants		0.00	0.00	0.00	0.00		0.00	0.00	0.00		0.00
5020	Salaries-Grants		0.00	0.00	0.00	0.00		0.00	0.00	0.00		0.00
5025	Salaries-Grants		0.00	0.00	0.00	0.00		0.00	0.00	0.00		0.00
5030	Student Labor		0.00	0.00	0.00	0.00		0.00	0.00	0.00		0.00
5032	Wages		0.00	0.00	0.00	0.00		0.00	0.00	0.00		0.00
5035	Compensation of	35,000.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00		35,000.00
5040	Supplemental Pa		0.00	0.00	76,173.00	0.00		0.00	0.00	0.00		76,173.00
5041	Salaries-Suppo		0.00	0.00	0.00	0.00		0.00	0.00	0.00		0.00
5042	unused		0.00	0.00	0.00	0.00		0.00	0.00	0.00		0.00
5045	Salaries - Team		0.00	0.00	0.00	0.00		0.00	0.00	0.00		0.00
5049	Capitalized Sal		0.00	0.00	0.00	0.00		0.00	0.00	0.00		0.00
5050	Retirement Cont	34,139.80	5,573.94	5,167.31	0.00	6,393.71		23,240.00	6,118.30	0.00		80,633.06
5051	Retirement Cont	41,326.04	5,482.22	11,859.87	218,756.94	24,119.60		30,063.82	14,274.78	7,127.90		218,756.94
5055	F.I.C.A. Tax	9,664.95	1,282.13	2,773.68	11,850.43	5,640.86		7,035.61	3,368.14	14,847.91		16,114.93
5056	Medicare Tax		0.00	0.00	0.00	0.00		0.00	0.00	0.00		0.00
5060	Unemployment Ba		0.00	0.00	0.00	0.00		0.00	0.00	0.00		0.00
5061	Unemployment Ta	886.09	132.33	266.63	1,074.99	557.96		716.26	224.01	3,423.86		3,423.86
5065	Group Health In	235,821.00	46,985.00	64,137.42	291,800.88	121,904.04		237,995.92	110,706.37	439,704.00		1,109,806.07
5066	Group Health De	2,195.27	511.36	667.99	2,357.63	1,588.13		2,436.51	694.70	48,914.32		59,336.34
5068	Group Health De		0.00	0.00	0.00	0.00		0.00	0.00	0.00		0.00
5069	Group Insurance	651.29	166.32	276.53	896.36	329.95		669.01	159.84	645.15		3,161.30
5070	Other Related B	22,280.56	0.00	6,500.00	13,200.00	4,470.00		3,300.00	10,360.00	290.82		60,401.38
5075	Travelable Fringe		0.00	0.00	0.00	0.00		0.00	0.00	1,000.00		1,000.00
5080	Non-Taxable Frn		0.00	0.00	0.00	0.00		0.00	0.00	0.00		0.00
5089	Capitalized Ben		0.00	0.00	0.00	0.00		0.00	0.00	0.00		0.00
5100	Travel	13,709.02	0.00	1,957.79	6,771.67	1,549.00		16,154.64	2,188.00	0.00		42,330.12
5101	---USE 5100---		0.00	0.00	0.00	0.00		0.00	0.00	2,701.22		2,701.22
5102	---USE 5100---		0.00	0.00	0.00	0.00		0.00	0.00	0.00		0.00
5105	---USE 5100---		0.00	0.00	0.00	0.00		0.00	0.00	0.00		0.00
5110	---USE 5100---		0.00	0.00	0.00	0.00		0.00	0.00	0.00		0.00
5115	---USE 5100---		0.00	0.00	0.00	0.00		0.00	0.00	0.00		0.00
5200	Advertising	2,518.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00		2,518.00
5202	Annual Fees, Du	10,970.55	92.02	271.19	15,485.35	1,162.25		13,034.45	7,341.94	0.00		45,387.76
5205	Annual Fees, Du		0.00	0.00	0.00	0.00		0.00	0.00	0.00		0.00
5208	Assessor Fees		0.00	0.00	0.00	0.00		0.00	0.00	0.00		0.00
5210	Collection Fees	61,390.93	0.00	3,737.78		20,305.22		0.00	0.00	0.00		85,433.93
5211	Collection Fees	1,800.00						0.00	0.00	0.00		1,800.00
5213	Fuel Expense	8,819.94	1,769.67	6,103.21	47,476.25	21,660.38		33,833.15	9,274.80	29,942.48		158,870.08
5215	Insurance-Vehic	185,433.55	590.86	103.20	87.40	87.40		1,972.41	800.43	13,864.94		183,167.33
5220	Insurance-Gener	281,139.13	0.00	29,406.47	29,406.47	70.00		10,011.03	10,011.03	8,799.52		311,413.15
5221	Insurance-Workm	6,256.89	1,251.40	8,759.61	31,284.43	48,803.69		10,011.03	10,011.03	8,799.52		126,137.70
5222	Interest and Pr		0.00	0.00	0.00	0.00		0.00	0.00	0.00		0.00
5225	Laboratory Fees		0.00	0.00	0.00	0.00		0.00	0.00	0.00		0.00
5230	Maintenance-Lan		0.00	0.00	0.00	0.00		0.00	0.00	0.00		0.00
5235	Maintenance-Bu	45,361.96	1,457.98	38,459.69	12,066.31	13.16		13.16	0.00	0.00		99,418.59
5236	Maintenance-Bu	5,495.41	896.45	1,008.94	35,939.16	32,250.51		21,742.30	3,349.17	586.54		106,791.63
5237	Maintenance-Hea	3,509.55	3,149.26	7,868.18	3,280.28	36,563.73		3,828.61	5,916.84	9,290.72		73,407.17
5238	Maintenance-Sma		0.00	0.00	0.00	0.00		0.00	0.00	0.00		0.00
5239	Maintenance-Rec		0.00	0.00	0.00	0.00		0.00	0.00	0.00		0.00
5240	Maintenance-Fur		0.00	0.00	0.00	0.00		0.00	0.00	0.00		0.00
5241	Maintenance-Inf		0.00	0.00	0.00	0.00		0.00	0.00	0.00		0.00
5242	Maintenance-Tec	17,233.98	2,195.67	18,302.44	0.00	68,239.84		323,666.75	126,704.55	304,958.28		871,891.95
5243	Maintenance-Oth		0.00	0.00	0.00	2,696.05		12,340.94	6,677.85	7,288.24		27,306.17
5249	Maintenance-Oth		0.00	0.00	0.00	0.00		0.00	0.00	0.00		0.00
5250	Magistrate Expense	10,500.00										10,500.00
5250	Tap Fees - contra expense											
5251	Postage, Mail, Exp	1,926.70	0.00	0.00	109.62	0.00		-141,835.90	-31,525.88	-133,262.37		-305,614.15
5255	Printing	930.41	13.68	441.36	4,211.84	0.00		-31,259.76	-91,347.01	-3,740.96		-34,999.52
5260	Rentals-Buildin	1,576.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00		1,576.00
5265	Rentals-Equipm	9,660.70	0.00	484.80	23,538.51	3,713.45		10,015.18	50.12	0.00		7,472.06
5266	Rentals-Uniform	402.73	0.00	854.10	21.98	5,987.41		5,163.18	32,953.38	9,000.66		1,626.12
5268	Rentals-Other	188.00	0.00	2,905.33	815.45	0.00		1,507.50	1,795.51	0.00		46,423.30
5275	Security	748.96	337.44	6,775.13	4,778.82	587.88		587.68	0.00	0.00		47,529.59
5280	Service Charges	215.63	0.00	39.99	0.00	0.00		0.00	0.00	0.00		3,416.23
5285	Telephone Servi	3,380.89	2,346.43	4,451.69	14,524.46	2,425.82		5,695.55	1,173.36	4.57		15,620.80
5286	Data Lines and	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00		0.00
5287	Wireless Commun	6,517.53	341.09	1,491.37	11,116.04	1,892.80		15,247.31	3,528.06	5,981.37		32,576.96
5290	Utilities	64,919.28	6,026.68	18,407.12	13,302.72	95,977.43		9,510.35	4,301.62	5,981.37		225,072.99
5295	Waste Disposal	1,488.42	0.00	5,352.02	0.00	0.00		0.00	0.00	0.00		163,127.88
5299	Other Operating	690.47	0.00	465.64	1,066.03	0.00		0.00	0.00	0.00		12,150.12
5300	Buildings, Grou		0.00	0.00	0.00	0.00		0.00	0.00	0.00		0.00
5305	Chemicals		0.00	0.00	0.00	0.00		0.00	0.00	0.00		0.00
5310	Clothing and Un	2,139.40	107.31	647.41	11,063.06	570.81		287.88	95,545.13	242,745.96		242,745.96
5315	Computer Suppl		0.00	0.00	0.00	0.00		0.00	0.00	0.00		110,201.87
5320	Concession Supp		0.00	27,022.07	0.00	0.00		0.00	0.00	0.00		27,022.07
5325	Household Clean		0.00	0.00	0.00	0.00		0.00	0.00	0.00		0.00
5330	Medicines and V		0.00	0.00	0.00	0.00		0.00	0.00	0.00		0.00
5335	Office Supplies	25,298.01	365.61	4,475.17	7,426.79	1,726.22		5,430.31	0.00	5,923.54		50,645.95
5340	Recreational Su		0.00	0.00	0.00	0.00		0.00	0.00	0.00		49,257.20
5345	Vehicle Suppl		0.00									

5345	Safety Supplies	0.00	0.00	396.81	0.00	802.04	1,016.03	0.00	1,882.41	0.00	1,980.74	4,167.62
5350	Vehicle Supply	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,852.41	0.00	0.00	1,852.41
5355	Law Enforcement	0.00	0.00	0.00	0.00	0.00	0.00	0.00	16,013.49	0.00	0.00	16,013.49
5360	Promotional / C	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5396	Materials - Inv	381.73	32.96	887.29	0.00	4,003.29	0.00	0.00	0.00	0.00	725.49	6,770.49
5398	Small Tools and	2,349.56	954.35	6,585.72	936.46	0,167.11	0.00	0.00	258.66	0.00	0.00	40,521.19
5399	Other Operating	7,394.65	1,136.10	17,041.15	11,361.00	7,384.95	13,065.15	0.00	5,867.14	0.00	5,350.73	5,867.14
5400	Accounting and	36,350.87	0.00	2,517.92	0.00	28,637.14	79,396.25	0.00	19,245.66	0.00	154,537.54	321,065.98
5410	Engineering and Arch	775.00	0.00	0.00	0.00	0.00	0.00	0.00	314,301.52	0.00	0.00	314,301.52
5415	Legal Fees	7,392.33	0.00	0.00	0.00	0.00	0.00	0.00	7,392.33	0.00	0.00	7,392.33
5416	Veterinary Services	5,754.63	0.00	911,193.60	32,000.00	1,043.10	53,610.10	0.00	11,984.10	0.00	0.00	151,931.43
5420	Contract Labor	15,225.38	0.00	1,275.00	5,140.90	1,875.00	106,400.44	0.00	437,931.42	0.00	296,030.70	437,931.42
5425	Laundry Services	0.00	0.00	27.95	0.00	0.00	0.00	0.00	0.00	0.00	0.00	27.95
5430	Professional Se	3,468.30	0.00	80.00	4,827.00	0.00	6,004.64	466.00	800.00	0.00	800.00	19,242.94
5498	Other Professional Svcs	50.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	50.00
5499	Miscellaneous Charges	0.00	0.00	395.00	0.00	1,751.81	3,085.69	0.00	0.00	0.00	0.00	24,328.26
5500	Settlement Charges	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,966.58	0.00	0.00	1,966.58
5501	Depreciation-La	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5505	Depreciation-Bu	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5506	Depreciation-Ve	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5507	Depreciation-We	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5508	Depreciation-Sm	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5509	Depreciation-Re	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5510	Depreciation-Fu	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5511	Depreciation-Te	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5512	Depreciation-De	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5513	Depreciation-Wa	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5514	Depreciation-Si	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5515	Non-Capitalized	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5520	Write-Offs Inve	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5521	Write-Offs Bul	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5522	Write-Offs Prop	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5523	Write-Offs Equip	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5525	Loss On Sale/Dis	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5530	Cost Of Goods Sold	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5535	Inventory Reduc	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5540	Cash Over/Short	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5545	Reconciliation	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5550	Christmas Expen	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5555	Business Meetings	466.17	9.95	0.00	0.00	0.00	7,833.79	2,199.25	2,199.25	0.00	4,551.73	15,100.67
5560	Informant Fees	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5572	Police Cadets (31,635.42	0.00	456.58	0.00	0.00	2,062,176.94	0.00	2,062,176.94	0.00	0.00	2,062,176.94
5580	Promotional / Comm Event	55,500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5590	Economic Develop	7,750.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5598	Landscaping and	0.00	0.00	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	0.00	0.00	0.00
5600	Grant Exp - Hom	0.00	0.00	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	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	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	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	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	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	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	0.00	0.00
5635	Grant Exp - Oth	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5699	Acquisitions-La	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5700	Major Repairs-L	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5707	Acquisitions-Bu	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5710	Major Repairs-B	357.74	76.50	76.50	15,468.58	650.36	0.00	0.00	0.00	0.00	0.00	16,629.49
5715	Acquisitions-Vehicles	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5717	Major Repairs-V	0.00	0.00	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	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5722	Major Repairs-H	0.00	0.00	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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5727	Major Repairs-S	0.00	0.00	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	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	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	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	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	0.00	0.00
5741	Improvements	0.00	0.00	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	0.00	0.00
5745	Acquisitions-La	0.00	0.00	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	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	0.00	0.00
5752	Major Repairs-W	19,483.50	50,267.94	411,690.07	277,508.56	0.00	0.00	0.00	0.00	0.00	0.00	756,950.10
5780	Construction in Progress	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5790	Acquisitions - Assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5800	Bond Principal	126,090.63	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	171,903.85
5805	Bond Interest	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5810	Bond Related Charges	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5815	Bonds Cost of Interest	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5820	Bond Reserve Re	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5825	Bond Contingenc	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5830	Bond Investment	32,192.29	9,593.74	26,159.84	60,766.43	79,253.69	0.00	0.00	0.00	0.00	0.00	207,965.98
5835	Capital Lease Principal	0.00	0.00	0.00	0.00	1,296.72	1,579.96	0.00	0.00	0.00	0.00	2,876.68
5999	Budget Cleaning	2,189,820.36	254,436.60	1,109,156.71	1,900,190.92	1,617,992.74	20,305.22	3,514,623.40	839,237.85	1,879,794.26	315,746.57	13,140,467.63
TOTAL												

Total Governmental Funds 7,050,685.55
Total Enterprise Fund 6,049,562.06

General Fund

Total Departmental Expenditures through August 31, 2023 \$ 5,575,795.25



CITY OF WALKER
GENERAL FUND
BALANCE SHEET
As of August 31, 2023

	CURRENT YEAR <u>8/31/2023</u>	PRIOR YEAR <u>8/31/2022</u>	UNAUDITED PRIOR YEAR <u>12/31/2022</u>
ASSETS			
Cash and Cash Equivalents	1,083,062.17	1,515,877.28	983,564.79
Investments	-	-	-
Receivables:			
Ad Valorem Taxes, Net	108,649.83	132,013.93	108,649.83
Other	164,916.09	152,470.11	164,916.09
Insurance Deposits	-	-	-
Due from Other Funds	(859,291.51)	(49,184.22)	818,399.43
Due from Other Governments	846,886.24	960,195.77	851,674.98
Cash - Restricted	<u>546,202.78</u>	<u>231,044.42</u>	<u>96,625.80</u>
Total Assets	<u>\$ 1,890,425.60</u>	<u>\$ 2,942,417.29</u>	<u>\$ 3,023,830.92</u>
LIABILITIES			
Accounts Payable	\$ 258,771.17	\$ 275,417.33	\$ 279,089.59
Payroll Liabilities	391,053.77	319,066.19	323,198.48
Accrued Salaries and Wages	60,536.52	56,708.75	60,536.52
Due to Other Funds	<u>(98,066.43)</u>	<u>297,583.83</u>	<u>19,016.15</u>
Total Liabilities	<u>612,295.03</u>	<u>948,776.10</u>	<u>681,840.74</u>
FUND BALANCES			
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>142,928.57</u>	<u>858,439.19</u>	<u>1,206,788.18</u>
Total Fund Balances	<u>1,278,130.57</u>	<u>1,993,641.19</u>	<u>2,341,990.18</u>
Total Liabilities and Fund Balances	<u>\$ 1,890,425.60</u>	<u>\$ 2,942,417.29</u>	<u>\$ 3,023,830.92</u>

CITY OF WALKER
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE
For the Period Ended August 31, 2023

	CURRENT YEAR <u>08/31/23</u>	PRIOR YEAR <u>08/31/22</u>	UNAUDITED PRIOR YEAR <u>12/31/22</u>
Revenues:			
Taxes	2,965,262.55	3,053,010.98	4,369,351.16
Licenses and Permits	450,623.97	408,405.34	494,353.26
Fines and Forfeits	316,684.42	278,578.03	398,937.72
Interest Income	27,570.83	8,290.07	19,938.70
Fees	110,289.48	72,934.00	115,200.48
Charges for Services	8,850.00	8,850.00	8,850.00
Intergovernmental	81,095.77	95,165.50	269,514.34
Parks and Recreation Concessions	57,107.55	59,887.03	67,807.03
Miscellaneous	<u>30,786.02</u>	<u>32,545.37</u>	<u>60,830.11</u>
Total Revenues	4,048,270.59	4,017,666.32	5,804,782.80
Expenditures:			
Current:			
General and Administrative	2,010,696.20	1,630,792.78	2,292,993.45
Animal Control	194,501.42	184,756.88	283,416.06
Parks and Recreation	613,230.86	674,007.16	906,082.13
Police Department	1,822,966.14	1,657,518.31	2,572,320.34
Street Department	934,400.63	979,304.56	1,465,729.55
Capital Outlay	1,158,451.79	1,204,297.61	1,780,865.81
Debt Service	<u>336,933.29</u>	<u>311,050.02</u>	<u>667,445.82</u>
Total Expenditures	<u>7,071,180.33</u>	<u>6,641,727.32</u>	<u>9,968,853.16</u>
Excess (Deficiency) of Revenues over Expenditures	(3,022,909.74)	(2,624,061.00)	(4,164,070.36)
Other Financing Sources (Uses):			
Sale of Capital Assets	-	12,000.00	27,933.00
Proceeds from Debt	-	-	155,756.00
Transfers In	1,959,050.13	2,370,790.34	4,087,458.69
Transfers Out	<u>-</u>	<u>-</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>1,959,050.13</u>	<u>2,382,790.34</u>	<u>4,271,147.69</u>
Net Change in Fund Balance	(1,063,859.61)	(241,270.66)	107,077.33

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

FOR PERIOD ENDED 08/31/23

	PRIOR YEAR <u>8/31/2022</u>	CURRENT YEAR <u>8/31/2023</u>	ORIGINAL BUDGET	BUDGET
REVENUES				
Taxes	3,053,010.98	2,965,262.55	3,833,000.00	3,833,000.00
Licenses and Permits	408,405.34	450,623.97	425,000.00	425,000.00
Fines and Forfeits	278,578.03	316,684.42	440,000.00	440,000.00
Interest Income	8,290.07	27,570.83	18,000.00	18,000.00
Fees	72,934.00	110,289.48	136,000.00	136,000.00
Charges for Services	8,850.00	8,850.00	8,800.00	8,800.00
Intergovernmental	95,165.50	81,095.77	1,997,538.00	1,997,538.00
Parks and Recreation Concessions	59,887.03	57,107.55	96,100.00	96,100.00
Miscellaneous	32,545.37	30,786.02	146,500.00	146,500.00
TOTAL GENERAL FUND REVENUES	4,017,666.32	4,048,270.59	7,100,938.00	7,100,938.00

EXPENDITURES

GENERAL AND ADMINISTRATIVE

Salaries	609,612.54	687,469.97	1,000,000.00	1,000,000.00
Payroll Taxes and Benefits	291,146.28	346,985.00	537,000.00	537,000.00
Aldermen's Per Diem	35,000.00	35,000.00	60,000.00	60,000.00
Advertising	2,526.00	2,518.00	5,000.00	5,000.00
Collection Costs	72,942.64	61,390.93	103,500.00	103,500.00
Bank Charges	94.94	115.63	200.00	200.00
Contracted Services	20,558.42	20,980.01	47,000.00	47,000.00
Coroner Fees	4,760.00	1,800.00	6,000.00	6,000.00
Court Costs	10,500.00	10,500.00	18,000.00	18,000.00
Depreciation	-	-	-	-
Economic Development	52,500.00	55,500.00	55,000.00	55,000.00
Grant Expenditures	-	-	-	-
Insurance	175,682.27	452,829.57	191,400.00	191,400.00
Legal and Professional	41,444.39	47,998.82	56,500.00	56,500.00
Membership Fees / Educational Training	18,958.95	24,679.57	31,000.00	31,000.00
Miscellaneous	5,388.05	10,815.03	35,000.00	35,000.00
Printing, Postage, and Office Supplies	33,478.03	28,619.29	43,000.00	43,000.00
Promotional and Community Events	31,160.36	31,635.42	75,000.00	75,000.00
Rental Equipment	11,618.42	9,848.78	18,900.00	18,900.00
Repairs and Maintenance	42,317.16	66,105.49	175,000.00	175,000.00
Small Tools and Supplies	13,255.69	2,731.29	10,200.00	10,200.00
Telephone	31,042.38	29,908.22	48,000.00	48,000.00
Utilities	111,717.92	66,407.70	167,500.00	167,500.00
Uniforms	3,064.43	2,542.13	8,000.00	8,000.00
Vehicle Expense	12,023.91	14,315.35	20,000.00	20,000.00
Total General and Administrative	1,630,792.78	2,010,696.20	2,711,200.00	2,711,200.00

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

	BUDGET REMAINING	PROJECTED THROUGH 12/31/23		
		Projected Actual 1/0/1900	Projected Annual Budget Remaining	% Variance
REVENUES				
Taxes	(867,737.45)	3,320,705.23	(512,294.77)	-13.37%
Licenses and Permits	25,623.97	451,176.43	26,176.43	6.16%
Fines and Forfeits	(123,315.58)	475,026.64	35,026.64	7.96%
Interest Income	9,570.83	41,356.25	23,356.25	129.76%
Fees	(25,710.52)	120,350.02	(15,649.98)	-11.51%
Charges for Services	50.00	11,050.00	2,250.00	25.57%
Intergovernmental	(1,916,442.23)	2,144,772.96	147,234.96	7.37%
Parks and Recreation Concessions	(38,992.45)	85,661.33	(10,438.67)	-10.86%
Miscellaneous	(115,713.98)	34,730.09	(111,769.91)	-76.29%
TOTAL GENERAL FUND REVENUES	(3,052,667.41)	6,684,828.95	(416,109.05)	-5.86%
EXPENDITURES				
GENERAL AND ADMINISTRATIVE				
Salaries	312,530.03	1,079,100.27	(79,100.27)	-7.91%
Payroll Taxes and Benefits	190,015.00	533,862.43	3,137.57	0.58%
Aldermen's Per Diem	25,000.00	60,000.00	-	0.00%
Advertising	2,482.00	3,777.00	1,223.00	24.46%
Collection Costs	42,109.07	95,091.19	8,408.81	8.12%
Bank Charges	84.37	173.45	26.55	13.28%
Contracted Services	26,019.99	31,470.02	15,529.98	33.04%
Coroner Fees	4,200.00	2,700.00	3,300.00	55.00%
Court Costs	7,500.00	18,000.00	-	0.00%
Depreciation	-	-	-	#DIV/0!
Economic Development	(500.00)	57,000.00	(2,000.00)	-3.64%
Grant Expenditures	-	-	-	#DIV/0!
Insurance	(261,429.57)	679,244.37	(487,844.37)	-254.88%
Legal and Professional	8,501.18	74,445.96	(17,945.96)	-31.76%
Membership Fees / Educational Training	6,320.43	37,019.36	(6,019.36)	-19.42%
Miscellaneous	24,184.97	16,222.55	18,777.45	53.65%
Printing, Postage, and Office Supplies	14,380.71	42,928.95	71.05	0.17%
Promotional and Community Events	43,364.58	47,453.13	27,546.87	36.73%
Rental Equipment	9,051.22	14,773.17	4,126.83	21.84%
Repairs and Maintenance	108,894.51	99,158.24	75,841.76	43.34%
Small Tools and Supplies	7,468.71	4,096.94	6,103.06	59.83%
Telephone	18,091.78	44,862.34	3,137.66	6.54%
Utilities	101,092.30	99,611.55	67,888.45	40.53%
Uniforms	5,457.87	3,813.20	4,186.80	52.34%
Vehicle Expense	5,684.65	21,473.03	(1,473.03)	-7.37%
Total General and Administrative	700,503.80	3,066,277.15	(355,077.15)	-13.10%

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

FOR PERIOD ENDED 08/31/23

	PRIOR YEAR 8/31/2022	CURRENT YEAR 8/31/2023	ORIGINAL BUDGET	BUDGET
ANIMAL CONTROL				
Salaries	88,820.66	96,262.96	140,000.00	140,000.00
Aldermen's Per Diem	-	-	-	-
Payroll Taxes and Benefits	57,043.01	60,153.30	103,800.00	103,800.00
Animal Care Expense	8,959.62	10,398.26	17,000.00	17,000.00
Depreciation	-	-	-	-
Economic Development	-	-	-	-
Grant Expenditures	-	-	-	-
Insurance	5,665.15	1,842.28	7,700.00	7,700.00
Legal and Professional	1,182.60	1,176.10	4,900.00	4,900.00
Membership Fees / Educational Training	70.00	92.02	1,000.00	1,000.00
Miscellaneous	337.44	337.44	1,100.00	1,100.00
Printing, Postage, and Office Supplies	1,986.53	379.49	1,500.00	1,500.00
Promotional and Community Events	-	-	-	-
Repairs and Maintenance	3,562.59	6,802.91	7,500.00	7,500.00
Small Tools and Supplies	5,804.97	5,197.33	16,700.00	16,700.00
Telephone	2,395.73	2,687.52	4,300.00	4,300.00
Utilities	7,234.65	6,026.68	12,000.00	12,000.00
Uniforms	414.24	479.01	1,300.00	1,300.00
Vehicle Expense	1,279.69	2,666.12	2,200.00	2,200.00
Total Animal Control	184,756.88	194,501.42	321,000.00	321,000.00
PARKS AND RECREATION				
Salaries	184,196.47	202,000.86	270,000.00	270,000.00
Aldermen's Per Diem	-	-	-	-
Payroll Taxes and Benefits	71,826.64	91,649.43	111,400.00	111,400.00
Bank Charges	-	39.99	-	-
Contracted Services	88,747.35	92,468.60	131,500.00	131,500.00
Concession Supplies	37,191.59	27,052.07	42,500.00	42,500.00
Depreciation	-	-	-	-
Grant Expenditures	-	-	-	-
Insurance	24,958.53	8,969.41	31,700.00	31,700.00
Legal and Professional	4,358.43	4,702.07	7,800.00	7,800.00
Membership Fees / Educational Training	3,276.85	2,228.98	8,000.00	8,000.00
Miscellaneous	6,914.84	17,873.50	47,700.00	47,700.00
Printing, Postage, and Office Supplies	2,453.96	4,916.52	6,700.00	6,700.00
Promotional and Community Events	-	-	-	-
Recreational Supplies	43,795.78	49,257.20	50,000.00	50,000.00
Rental Equipment	39,003.44	3,400.13	17,000.00	17,000.00
Repairs and Maintenance	113,807.30	68,845.57	71,000.00	71,000.00
Small Tools and Supplies	10,296.75	9,622.82	15,500.00	15,500.00
Telephone	6,906.38	5,943.06	11,000.00	11,000.00
Utilities	35,458.06	22,759.14	60,000.00	60,000.00
Uniforms	814.79	1,501.51	2,500.00	2,500.00
Total Parks and Recreation	674,007.16	613,230.86	884,300.00	884,300.00

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

	BUDGET REMAINING	PROJECTED THROUGH 12/31/23		
		Projected Actual 1/0/1900	Projected Annual Budget Remaining	% Variance
ANIMAL CONTROL				
Salaries	43,737.04	147,225.71	(7,225.71)	-5.16%
Aldermen's Per Diem	-	-	-	#DIV/0!
Payroll Taxes and Benefits	43,646.70	93,592.84	10,207.16	9.83%
Animal Care Expense	6,601.74	13,397.40	3,602.60	21.19%
Depreciation	-	-	-	#DIV/0!
Economic Development	-	-	-	#DIV/0!
Grant Expenditures	-	-	-	#DIV/0!
Insurance	5,857.72	5,594.66	2,105.34	27.34%
Legal and Professional	3,723.90	2,115.49	2,784.51	56.83%
Membership Fees / Educational Training	907.98	138.03	861.97	86.20%
Miscellaneous	762.56	506.16	593.84	53.99%
Printing, Postage, and Office Supplies	1,120.51	569.24	930.76	62.05%
Promotional and Community Events	-	-	-	#DIV/0!
Repairs and Maintenance	697.09	10,204.37	(2,704.37)	-36.06%
Small Tools and Supplies	11,502.67	7,796.00	8,904.00	53.32%
Telephone	1,612.48	4,031.29	268.71	6.25%
Utilities	5,973.32	9,040.02	2,959.98	24.67%
Uniforms	820.99	718.52	581.48	44.73%
Vehicle Expense	(466.12)	3,999.19	(1,799.19)	-81.78%
Total Animal Control	126,498.58	298,928.92	22,071.08	6.88%
PARKS AND RECREATION				
Salaries	67,999.14	308,942.49	(38,942.49)	-14.42%
Aldermen's Per Diem	-	-	-	#DIV/0!
Payroll Taxes and Benefits	19,750.57	136,806.53	(25,406.53)	-22.81%
Bank Charges	(39.99)	59.99	(59.99)	#DIV/0!
Contracted Services	39,031.40	138,702.90	(7,202.90)	-5.48%
Concession Supplies	15,447.93	42,500.00	-	0.00%
Depreciation	-	-	-	#DIV/0!
Grant Expenditures	-	-	-	#DIV/0!
Insurance	22,730.59	29,922.62	1,777.38	5.61%
Legal and Professional	3,097.93	6,049.45	1,750.55	22.44%
Membership Fees / Educational Training	5,771.02	3,207.88	4,792.12	59.90%
Miscellaneous	29,826.50	26,810.26	20,889.74	43.79%
Printing, Postage, and Office Supplies	1,783.48	7,374.79	(674.79)	-10.07%
Promotional and Community Events	-	-	-	#DIV/0!
Recreational Supplies	742.80	73,885.80	(23,885.80)	-47.77%
Rental Equipment	13,599.87	5,100.20	11,899.80	70.00%
Repairs and Maintenance	2,154.43	103,268.36	(32,268.36)	-45.45%
Small Tools and Supplies	5,877.18	14,434.24	1,065.76	6.88%
Telephone	5,056.94	8,914.60	2,085.40	18.96%
Utilities	37,240.86	34,138.71	25,861.29	43.10%
Uniforms	998.49	2,252.27	247.73	9.91%
Total Parks and Recreation	271,069.14	942,371.09	(58,071.09)	-6.57%

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

FOR PERIOD ENDED 08/31/23

	PRIOR YEAR 8/31/2022	CURRENT YEAR 8/31/2023	ORIGINAL BUDGET	BUDGET
POLICE DEPARTMENT				
Salaries	791,219.02	870,979.80	1,310,500.00	1,310,500.00
Aldermen's Per Diem	-	-	-	-
Payroll Taxes and Benefits	490,345.26	590,610.25	859,600.00	859,600.00
Contracted Services	4,973.08	5,470.80	7,500.00	7,500.00
Court Costs	-	-	-	-
Depreciation	-	-	-	-
Grant Expenditures	-	-	-	-
Insurance	94,381.42	61,391.82	141,500.00	141,500.00
Legal and Professional	15,080.35	16,188.00	26,000.00	26,000.00
Membership Fees / Educational Training	26,190.47	22,267.02	33,000.00	33,000.00
Miscellaneous	8,274.38	25,510.61	31,000.00	31,000.00
Printing, Postage, and Office Supplies	11,371.34	11,750.05	24,200.00	24,200.00
Promotional and Community Events	(1,000.00)	(205.97)	3,000.00	3,000.00
Rental Equipment	21,626.18	24,353.96	39,400.00	39,400.00
Repairs and Maintenance	37,308.09	40,984.01	53,600.00	53,600.00
Small Tools and Supplies	9,522.35	16,951.97	26,500.00	26,500.00
Telephone	27,425.85	25,642.50	33,500.00	33,500.00
Utilities	12,959.71	13,302.72	17,000.00	17,000.00
Uniforms	12,551.86	11,356.19	22,000.00	22,000.00
Vehicle Expense	95,288.95	86,412.41	155,000.00	155,000.00
Total Police Department	1,657,518.31	1,822,966.14	2,783,300.00	2,783,300.00
STREET DEPARTMENT				
Salaries	364,921.17	407,544.02	550,000.00	550,000.00
Aldermen's Per Diem	-	-	-	-
Payroll Taxes and Benefits	125,360.83	165,014.79	212,000.00	212,000.00
Contracted Services	3,848.00	2,918.10	6,000.00	6,000.00
Depreciation	-	-	-	-
Equipment Expense	153,527.85	90,484.62	140,000.00	140,000.00
Grant Expenditures	-	-	-	-
Insurance	61,431.49	48,961.09	106,300.00	106,300.00
Landscaping and Beautification	-	-	-	-
Legal and Professional	74,136.37	39,557.39	105,000.00	105,000.00
Membership Fees / Educational Training	3,883.37	2,731.25	5,500.00	5,500.00
Miscellaneous	1,646.60	2,339.49	8,000.00	8,000.00
Printing, Postage, and Office Supplies	3,673.06	1,726.22	3,500.00	3,500.00
Rental Equipment	18,600.70	3,713.45	15,000.00	15,000.00
Repairs and Maintenance	87,965.30	80,144.81	119,500.00	119,500.00
Small Tools and Supplies	12,454.71	14,972.44	23,000.00	23,000.00
Telephone	4,501.16	4,318.72	7,500.00	7,500.00
Utilities	59,831.59	63,406.02	95,000.00	95,000.00
Uniforms	3,522.36	6,568.22	5,400.00	5,400.00
Total Street Department	979,304.56	934,400.63	1,401,700.00	1,401,700.00

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

	BUDGET REMAINING	PROJECTED THROUGH 12/31/23		
		Projected Actual 1/0/1900	Projected Annual Budget Remaining	% Variance
POLICE DEPARTMENT				
Salaries	439,520.20	1,332,846.38	(22,346.38)	-1.71%
Aldermen's Per Diem	-	-	-	#DIV/0!
Payroll Taxes and Benefits	268,989.75	917,588.24	(57,988.24)	-6.75%
Contracted Services	2,029.20	8,206.20	(706.20)	-9.42%
Court Costs	-	-	-	#DIV/0!
Depreciation	-	-	-	#DIV/0!
Grant Expenditures	-	-	-	#DIV/0!
Insurance	80,108.18	118,696.98	22,803.02	16.12%
Legal and Professional	9,812.00	27,647.36	(1,647.36)	-6.34%
Membership Fees / Educational Training	10,732.98	33,400.54	(400.54)	-1.21%
Miscellaneous	5,489.39	38,265.92	(7,265.92)	-23.44%
Printing, Postage, and Office Supplies	12,449.95	17,625.08	6,574.92	27.17%
Promotional and Community Events	3,205.97	2,691.04	308.96	10.30%
Rental Equipment	15,046.04	36,530.95	2,869.05	7.28%
Repairs and Maintenance	12,615.99	61,476.02	(7,876.02)	-14.69%
Small Tools and Supplies	9,548.03	25,427.96	1,072.04	4.05%
Telephone	7,857.50	38,463.75	(4,963.75)	-14.82%
Utilities	3,697.28	19,954.08	(2,954.08)	-17.38%
Uniforms	10,643.81	17,034.29	4,965.71	22.57%
Vehicle Expense	68,587.59	129,618.62	25,381.38	16.38%
Total Police Department	960,333.86	2,825,473.41	(42,173.41)	-1.52%
STREET DEPARTMENT				
Salaries	142,455.98	623,302.62	(73,302.62)	-13.33%
Aldermen's Per Diem	-	-	-	#DIV/0!
Payroll Taxes and Benefits	46,985.21	257,350.56	(45,350.56)	-21.39%
Contracted Services	3,081.90	4,377.15	1,622.85	27.05%
Depreciation	-	-	-	#DIV/0!
Equipment Expense	49,515.38	135,726.94	4,273.06	3.05%
Grant Expenditures	-	-	-	#DIV/0!
Insurance	57,338.91	100,001.14	6,298.86	5.93%
Landscaping and Beautification	-	-	-	#DIV/0!
Legal and Professional	65,442.61	61,544.77	43,455.23	41.39%
Membership Fees / Educational Training	2,768.75	4,096.88	1,403.12	25.51%
Miscellaneous	5,660.51	3,509.24	4,490.76	56.13%
Printing, Postage, and Office Supplies	1,773.78	2,589.33	910.67	26.02%
Rental Equipment	11,286.55	5,570.18	9,429.82	62.87%
Repairs and Maintenance	39,355.19	120,217.22	(717.22)	-0.60%
Small Tools and Supplies	8,027.56	22,458.67	541.33	2.35%
Telephone	3,181.28	6,478.08	1,021.92	13.63%
Utilities	31,593.98	95,109.04	(109.04)	-0.11%
Uniforms	(1,168.22)	9,852.34	(4,452.34)	-82.45%
Total Street Department	467,299.37	1,452,184.16	(50,484.16)	-3.60%

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

	PRIOR YEAR <u>8/31/2022</u>	CURRENT YEAR <u>8/31/2023</u>	FOR PERIOD ENDED 08/31/23	
			ORIGINAL BUDGET	BUDGET
Total Departmental Expenditures	5,126,379.69	5,575,795.25	8,101,500.00	8,101,500.00
Capital Outlay	1,204,297.61	1,158,451.79	2,888,758.50	3,451,950.50
Debt Service	311,050.02	336,933.29	661,200.00	661,200.00
TOTAL GENERAL FUND EXPENDITURES	6,641,727.32	7,071,180.33	11,651,458.50	12,214,650.50
EXCESS (DEIFICIENCY) OF REVENUES OVER EXPENDITURES	(2,624,061.00)	(3,022,909.74)	(4,550,520.50)	(5,113,712.50)
OTHER FINANCING SOURCES (USES)				
Sale of Capital Assets	12,000.00	-	180,000.00	180,000.00
Proceeds from Debt	-	-	-	-
Transfers In	2,370,790.34	1,959,050.13	3,910,000.00	4,473,192.00
Transfers Out				
Total Other Financing Sources (Uses)	2,382,790.34	1,959,050.13	4,090,000.00	4,653,192.00
NET CHANGE IN FUND BALANCE	(241,270.66)	(1,063,859.61)	(460,520.50)	(460,520.50)
FUND BALANCE AT BEGINNING OF YEAR	2,234,911.85	2,341,990.18	2,234,935.00	2,234,935.00
FUND BALANCE AT END OF YEAR	\$ 1,993,641.19	\$ 1,278,130.57	\$ 1,774,414.50	\$ 1,774,414.50

\$ 1,993,641.19 \$ 1,278,130.57
 \$ - \$ -

TOTAL REVENUE CHECK

\$ 11,754,130.00

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

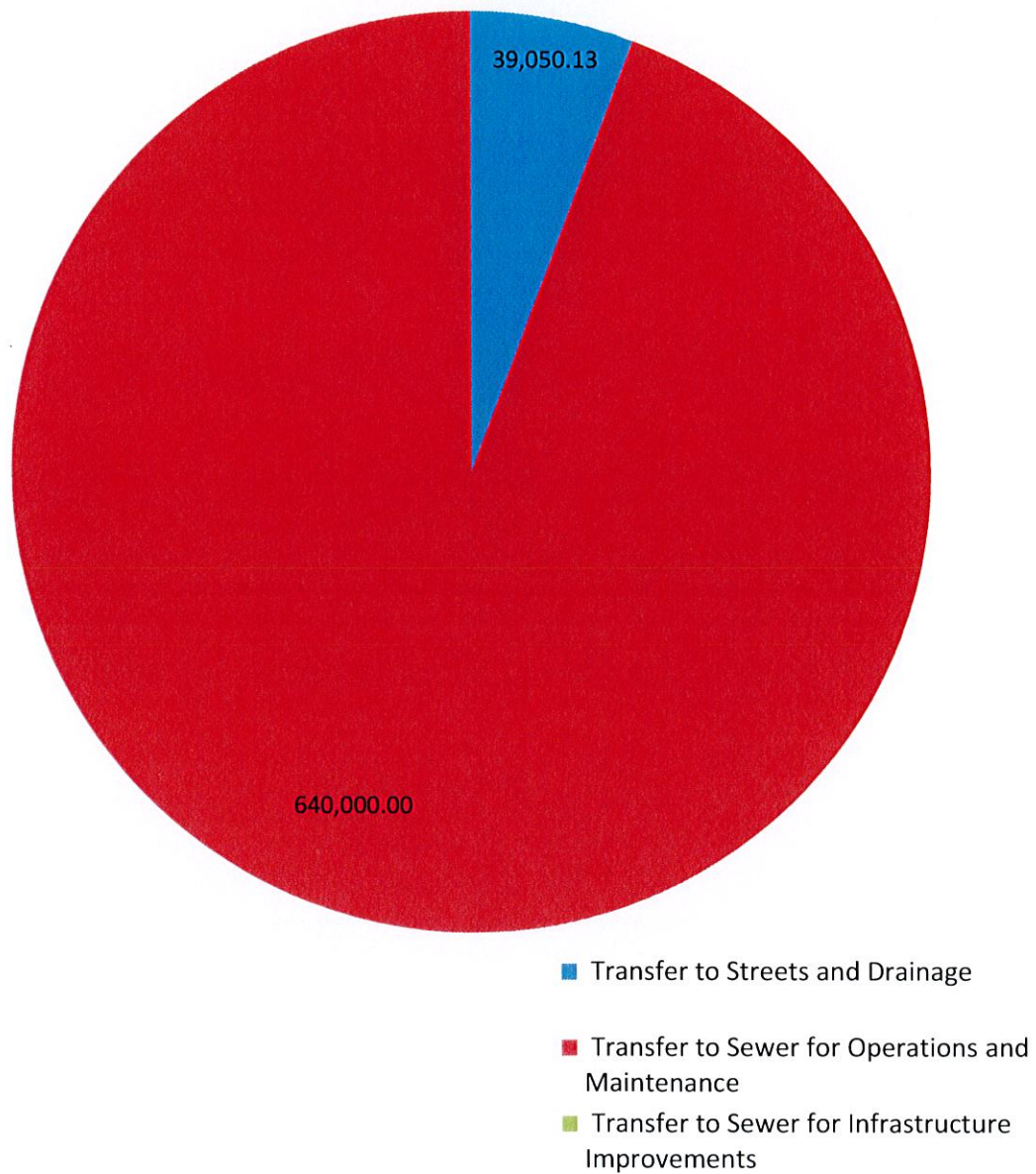
	BUDGET REMAINING	PROJECTED THROUGH 12/31/23		
		Projected Actual 1/0/1900	Projected Annual Budget Remaining	% Variance
Total Departmental Expenditures	2,525,704.75	8,585,234.73	(483,734.73)	-5.97%
Capital Outlay	2,293,498.71	3,713,077.38	(261,126.88)	-7.56%
Debt Service	324,266.71	661,200.00	-	0.00%
TOTAL GENERAL FUND EXPENDITURES	5,143,470.17	12,959,512.11	(744,861.61)	-6.10%
EXCESS (DEIFICIENCY) OF REVENUES OVER EXPENDITURES	2,090,802.76	(6,274,683.17)	(1,160,970.67)	
OTHER FINANCING SOURCES (USES)				
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	(2,514,141.87)	4,473,192.00	-	0.00%
Transfers Out				
Total Other Financing Sources (Uses)	(2,694,141.87)	4,576,470.00	(76,722.00)	-1.65%
NET CHANGE IN FUND BALANCE	(603,339.11)	(1,698,213.17)	(1,237,692.67)	
FUND BALANCE AT BEGINNING OF YEAR		2,341,990.18		
FUND BALANCE AT END OF YEAR		\$ 643,777.02		

TOTAL REVENUE CHECK

Special Revenue Fund

Expenditures/Uses through August 31, 2023 \$ 20,305.22

Chart of Transfers



CITY OF WALKER
SPECIAL REVENUE FUND
 BALANCE SHEET
 As of August 31, 2023

	CURRENT YEAR <u>8/31/2023</u>	PRIOR YEAR <u>8/31/2022</u>	UNAUDITED PRIOR YEAR <u>12/31/2022</u>
ASSETS			
Cash and Cash Equivalents	\$ 4,609,569.05	\$ 3,719,151.76	\$ 4,004,630.30
Due from Other Governments	334,362.20	349,442.62	334,362.20
Due from Other Funds	(149,703.00)	(149,703.00)	(149,704.00)
Cash - Restricted	<u>-</u>	<u>-</u>	<u>-</u>
Total Assets	<u>\$ 4,794,228.25</u>	<u>\$ 3,918,891.38</u>	<u>\$ 4,189,288.50</u>
LIABILITIES			
Due to Other Funds	<u>\$ 625,577.66</u>	<u>\$ 431,525.82</u>	<u>\$ 586,526.53</u>
Total Liabilities	<u>625,577.66</u>	<u>431,525.82</u>	<u>586,526.53</u>
FUND BALANCE			
Assigned to Special Revenue Fund	4,168,650.59	3,487,365.56	3,602,761.97
Unassigned	<u>-</u>	<u>-</u>	<u>-</u>
Total Fund Balance	<u>4,168,650.59</u>	<u>3,487,365.56</u>	<u>3,602,761.97</u>
Total Liabilities and Fund Balance	<u>\$ 4,794,228.25</u>	<u>\$ 3,918,891.38</u>	<u>\$ 4,189,288.50</u>

CITY OF WALKER
SPECIAL REVENUE FUND
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE
For the Period Ended August 31, 2023

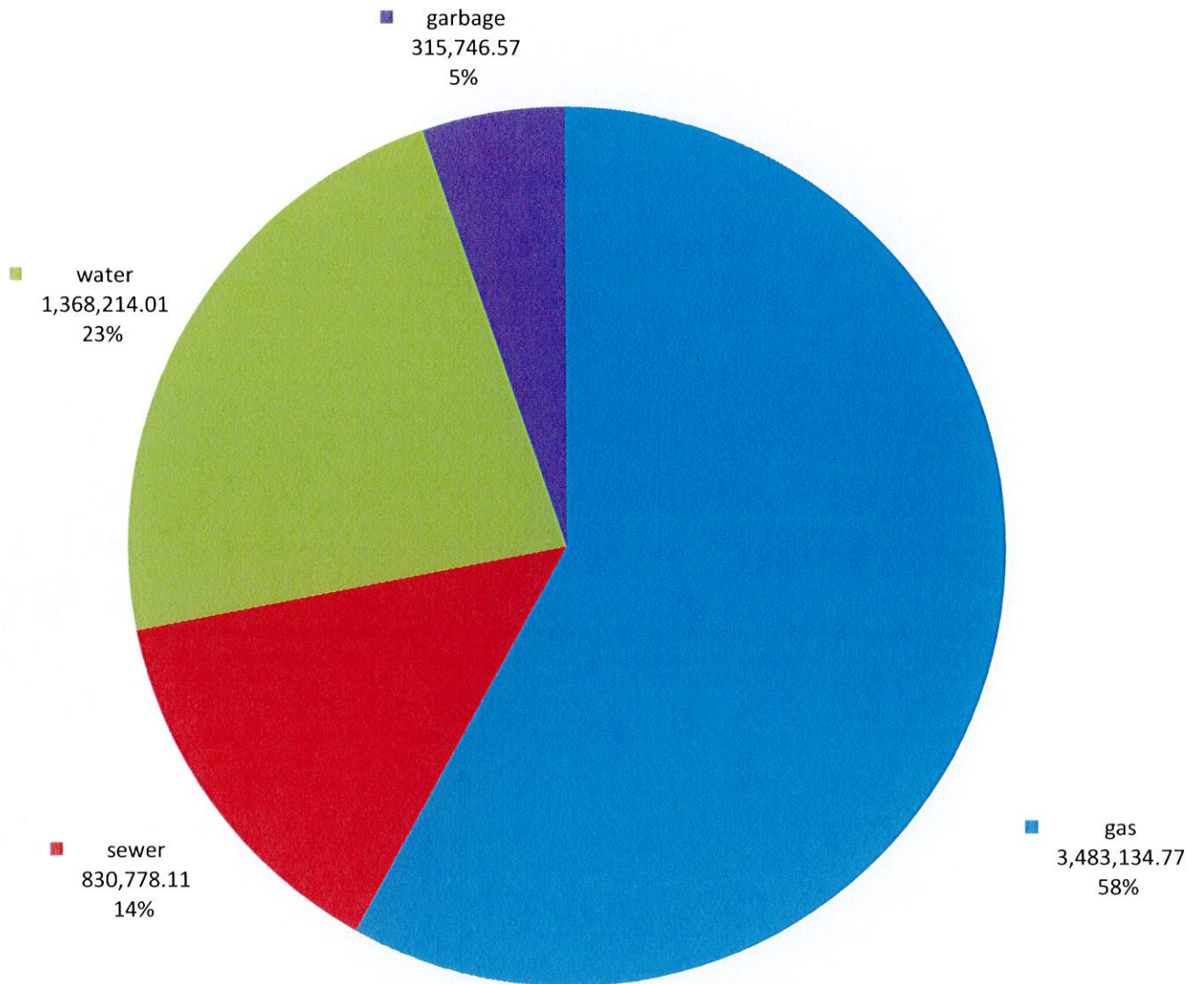
	CURRENT YEAR <u>08/31/23</u>	PRIOR YEAR <u>08/31/22</u>	UNAUDITED PRIOR YEAR <u>12/31/22</u>
Revenues:			
Taxes	\$ 1,234,270.85	\$ 1,269,804.61	\$ 1,856,763.76
Interest Income	<u>30,973.12</u>	<u>25,151.20</u>	<u>39,166.52</u>
Total Revenues	1,265,243.97	1,294,955.81	1,895,930.28
Expenditures:			
General Expenses	20,305.22	20,572.09	31,149.44
Debt Service	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>20,305.22</u>	<u>20,572.09</u>	<u>31,149.44</u>
Excess (Deficiency) of Revenues over Expenditures	1,244,938.75	1,274,383.72	1,864,780.84
Other Financing Sources (Uses):			
Issuance of Bonds	-	-	-
Payment to Refund Bonds	-	-	-
Discounts on Bond Issuance	-	-	-
Transfers Out	<u>(679,050.13)</u>	<u>(677,456.98)</u>	<u>(1,152,458.69)</u>
Total Other Financing Sources (Uses)	<u>(679,050.13)</u>	<u>(677,456.98)</u>	<u>(1,152,458.69)</u>
Net Change in Fund Balance	565,888.62	596,926.74	712,322.15
Fund Balance at Beginning of Year	<u>3,153,548.57</u>	<u>2,890,438.82</u>	<u>2,441,226.42</u>
Fund Balance at End of Year	<u>\$ 3,719,437.19</u>	<u>\$ 3,487,365.56</u>	<u>\$ 3,153,548.57</u>
Transfer to Streets and Drainage	39,050.13	37,456.98	192,458.69
Transfer to Sewer for Operations and Maintenance	640,000.00	640,000.00	960,000.00
Transfer to Sewer for Infrastructure Improvements	-	-	-
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 08/31/23				PROJECTED THROUGH 12/31/23			
	PRIOR YEAR 8/31/2022	CURRENT YEAR 8/31/2023	ORIGINAL BUDGET	BUDGET	BUDGET REMAINING	Projected Actual 1/0/1900	Projected Annual Budget Remaining	% Variance
Revenues:								
Taxes	1,269,804.61	1,234,270.85	1,650,000.00	1,650,000.00	(415,729.15)	1,519,262.81	(130,737.19)	-7.92%
Interest	25,151.20	30,973.12	40,000.00	40,000.00	(9,026.88)	46,459.68	6,459.68	16.15%
Miscellaneous	-	-	-	-	-	-	-	#DIV/0!
Total Revenues	1,294,955.81	1,265,243.97	1,690,000.00	1,690,000.00	(424,756.03)	1,565,722.49	(124,277.51)	-7.35%
Expenditures:								
General Expenses	20,572.09	20,305.22	28,000.00	28,000.00	7,694.78	30,457.83	(2,457.83)	-8.78%
Debt Service	-	-	-	-	-	-	-	#DIV/0!
Total Expenditures	20,572.09	20,305.22	28,000.00	28,000.00	7,694.78	30,457.83	(2,457.83)	-8.78%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	1,274,383.72	1,244,938.75	1,662,000.00	1,662,000.00	(417,061.25)	1,535,264.66	(126,735.34)	
Other Financing Sources (Uses):								
Issuance of Bonds	-	-	-	-	-	-	-	#DIV/0!
Payment to Refund Bonds	-	-	-	-	-	-	-	#DIV/0!
Discounts on Bond Issuance	-	-	-	-	-	-	-	
Transfers Out	(677,456.98)	(679,050.13)	(2,125,000.00)	(2,870,084.00)	(2,191,033.87)	(1,858,192.00)	(1,011,892.00)	35.26%
Total Other Financing Sources (Uses)	(677,456.98)	(679,050.13)	(2,125,000.00)	(2,870,084.00)	(2,191,033.87)	(1,858,192.00)	(1,011,892.00)	35.26%
NET CHANGE IN FUND BALANCE	596,926.74	565,888.62	(463,000.00)	(1,208,084.00)	\$ 1,773,972.62	(322,927.34)	\$ 885,156.66	73.27%

Enterprise Fund

Total Operating Expenditures through August 31, 2023 \$ 5,997,873.46



CITY OF WALKER
ENTERPRISE FUND
STATEMENT OF NET POSITION
As of August 31, 2023

	CURRENT YEAR <u>8/31/2023</u>	PRIOR YEAR <u>8/31/2022</u>	UNAUDITED PRIOR YEAR <u>12/31/2022</u>
Current Assets:			
Cash and Cash Equivalents	6,100,124.57	6,016,270.13	6,794,445.37
Due from Other Funds	1,792,152.54	665,566.94	331,091.68
	7,892,277.11	6,681,837.07	7,125,537.05
Receivables:			
Accounts, Net	841,337.53	949,380.25	1,547,578.80
Unbilled Utility Sales	522,978.70	559,978.92	522,978.70
Due from Other Governments	0.01	93,727.79	108,137.77
	1,364,316.24	1,603,086.96	2,178,695.27
Inventory, at Cost	549,326.27	501,499.51	549,326.27
Prepaid Expenses	84,526.50	74,805.26	84,526.50
	9,890,446.12	8,861,228.80	9,938,085.09
Noncurrent Assets:			
Restricted Cash, Cash Equivalents, and Investments:			
Revenue Bond Covenant Accounts	762,219.08	748,049.27	380,928.91
Investments - Customer Deposits	909,735.55	840,725.28	907,975.38
Unamortized Bond Issuance Costs	20,965.00	24,850.00	20,965.00
Capital Assets, at Cost (Net of Accumulated Depreciation)			
Total Noncurrent Assets	21,599,447.18	19,089,779.05	20,647,764.24
Total Assets	\$ 31,843,403.30	\$ 28,370,027.85	\$ 30,939,359.33

CITY OF WALKER
ENTERPRISE FUND
STATEMENT OF NET POSITION
As of August 31, 2023

	CURRENT YEAR <u>8/31/2023</u>	PRIOR YEAR <u>8/31/2022</u>	UNAUDITED PRIOR YEAR <u>12/31/2022</u>
Current Liabilities:			
Accounts Payable	\$ 1,092,404.22	\$ 521,307.01	\$ 1,663,737.38
Accrued Salaries and Wages	29,238.46	28,789.10	29,238.46
Accumulated Unpaid Vacation	24,387.00	24,387.00	24,387.00
Customers' Deposits	897,020.02	883,839.60	868,912.78
Due to LP Sewer District	186,485.05	-	8,732.50
Due to Other Funds	(362,817.78)	(254,535.16)	(355,998.26)
Other Current Liabilities	71,081.84	109,642.81	87,452.77
Bonds Payable	1,559,974.94	1,263,377.22	2,273,967.48
Municipal Lease	0.05	0.05	0.05
Accrued Bond Interest	<u>29,188.56</u>	<u>32,042.56</u>	<u>29,188.56</u>
Total Current Liabilities	3,526,962.36	2,608,850.19	4,629,618.72
Noncurrent Liabilities:			
Bonds Payable - Less Current Portion	4,936,805.55	3,595,157.08	5,027,429.79
Relocation of Utilities	-	-	-
Accumulated Unpaid Vacation	<u>127,755.68</u>	<u>132,833.01</u>	<u>127,755.68</u>
Total Noncurrent Liabilities	<u>5,064,561.23</u>	<u>3,727,990.09</u>	<u>5,155,185.47</u>
Total Liabilities	<u>8,591,523.59</u>	<u>6,336,840.28</u>	<u>9,784,804.19</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>9,080,633.71</u>	<u>7,663,443.57</u>	<u>6,983,308.14</u>
Total Net Position	<u>23,251,879.71</u>	<u>22,033,187.57</u>	<u>21,154,555.14</u>
Total Liabilities and Net Position	<u>\$ 31,843,403.30</u>	<u>\$ 28,370,027.85</u>	<u>\$ 30,939,359.33</u>

CITY OF WALKER
ENTERPRISE FUND (GAS, SEWER, WATER, & GARBAGE)
STATEMENT OF REVENUES, EXPENSES
AND CHANGES IN NET ASSETS
For the Period Ended August 31, 2023

	CURRENT YEAR <u>08/31/23</u>	PRIOR YEAR <u>08/31/22</u>	UNAUDITED PRIOR YEAR <u>12/31/22</u>
Operating Revenues:			
Charges for Services	\$ 7,251,549.74	\$ 7,853,288.54	\$ 12,027,520.54
Waste Management CNG	433,543.41	579,626.23	944,831.81
Waste Management Fees	-	-	-
Waste Management Fees - Chemicals	-	-	-
Delinquent Charges	108,243.94	91,407.40	140,620.23
Miscellaneous Charges	<u>856,678.27</u>	<u>543,364.94</u>	<u>955,950.91</u>
Total Operating Revenues	8,650,015.36	9,067,687.11	14,068,923.49
Operating Expenses:			
Natural Gas Purchases	2,062,176.94	2,696,861.92	4,610,333.79
Salaries and Wages	1,025,983.49	994,069.69	1,510,911.40
Payroll Taxes and Benefits	527,821.08	436,032.10	652,512.10
Contract Services	781,551.86	687,947.74	784,499.09
Depreciation	-	-	-
Equipment Expense	85,197.05	85,598.56	125,837.68
Equipment Rental	51,939.14	53,675.78	80,831.49
Lab Fees	107,208.48	29,831.55	43,602.34
Maintenance	688,182.83	823,134.34	1,394,351.54
Maintenance - Waste Management Chem	-	-	-
Small Tools and Supplies	24,059.35	37,941.02	52,895.03
Utilities	161,918.36	172,510.53	307,261.65
Insurance Expense	31,839.07	137,953.39	231,214.07
Miscellaneous Expense	85,652.90	84,742.54	149,192.19
Office Expense	23,431.36	22,471.14	30,203.85
Professional Fees	288,256.54	216,740.66	285,678.05
Telephone Expense	37,554.34	35,901.67	52,519.86
Bad Debt Expense	<u>15,100.67</u>	<u>12,014.58</u>	<u>20,754.90</u>
Total Operating Expenses	<u>5,997,873.46</u>	<u>6,527,427.21</u>	<u>10,332,599.03</u>
Operating Income (Loss)			
Before Depreciation	2,652,141.90	2,540,259.90	3,736,324.46
Depreciation	<u>-</u>	<u>-</u>	<u>1,366,998.00</u>
Operating Income (Loss)			
After Depreciation	2,652,141.90	2,540,259.90	2,369,326.46
Add:			
Nonoperating Revenues	776,871.29	633,938.65	1,332,945.70
Donations	-	-	-
Transfers In	640,000.00	640,000.00	960,000.00
Less:			
Nonoperating Expenses	51,688.62	61,695.21	226,734.61
Transfers Out	<u>1,920,000.00</u>	<u>2,333,333.36</u>	<u>3,895,000.00</u>
Change in Net Assets	2,097,324.57	1,419,169.98	540,537.55
Total Net Assets at Beginning of Year	<u>21,154,550.84</u>	<u>20,614,013.29</u>	<u>20,614,013.29</u>
Total Net Assets at End of Year	<u>\$ 23,251,875.41</u>	<u>\$ 22,033,183.27</u>	<u>\$ 21,154,550.84</u>

CITY OF WALKER - ENTERPRISE FUND

GAS DEPARTMENT STATEMENT OF NET

FOR PERIOD ENDED 08/31/23

INCOME (LOSS) FROM OPERATIONS

	PRIOR YEAR 8/31/2022	CURRENT YEAR 8/31/2023	ORIGINAL BUDGET	BUDGET
OPERATING REVENUES				
CHARGES FOR SERVICES	\$ 5,738,931.34	\$ 4,911,395.78	\$ 8,450,000.00	\$ 8,450,000.00
Charges for Services	157,938.00	157,620.00	235,000.00	235,000.00
Fuel Adjustment	421,688.23	275,923.41	650,000.00	650,000.00
WASTE MANAGEMENT CNG	579,626.23	433,543.41	885,000.00	885,000.00
DELINQUENT CHARGES	62,180.04	69,904.76	90,000.00	90,000.00
MISCELLANEOUS CHARGES	403,826.81	\$686,415.21	652,000.00	652,000.00
TOTAL OPERATING REVENUES	6,784,564.42	6,101,259.16	10,077,000.00	10,077,000.00
OPERATING EXPENSES				
NATURAL GAS PURCHASES	2,696,861.92	2,062,176.94	4,367,000.00	4,367,000.00
SALARIES AND WAGES	509,635.92	517,847.20	775,000.00	775,000.00
PAYROLL TAXES AND BENEFITS	255,474.54	305,473.51	420,500.00	420,500.00
CONTRACT SERVICES	75,246.16	160,010.54	262,400.00	262,400.00
DEPRECIATION	-	-	-	-
EQUIPMENT EXPENSES	52,871.98	55,575.45	83,000.00	83,000.00
EQUIPMENT RENTAL	11,583.98	10,015.10	14,500.00	14,500.00
MAINTENANCE	136,490.03	169,216.87	191,500.00	191,500.00
SMALL TOOLS AND SUPPLIES	10,287.66	7,166.22	18,000.00	18,000.00
UTILITIES	8,918.03	9,570.55	16,200.00	16,200.00
INSURANCE	34,210.77	11,983.44	104,800.00	104,800.00
MISCELLANEOUS	\$36,355.73	\$37,735.85	71,500.00	\$71,500.00
OFFICE EXPENSE	11,666.20	9,180.31	13,700.00	13,700.00
PROFESSIONAL FEES	94,503.95	98,436.04	153,500.00	153,500.00
TELEPHONE EXPENSE	20,030.61	20,912.96	30,100.00	30,100.00
BAD DEBT EXPENSE	6,420.81	7,833.79	15,000.00	15,000.00
TOTAL OPERATING EXPENSES	3,960,558.29	3,483,134.77	6,536,700.00	6,536,700.00
OPERATING INCOME (LOSS) BEFORE DEPRECIATION	2,824,006.13	2,618,124.39	3,540,300.00	3,540,300.00
DEPRECIATION	\$0.00	\$0.00	309,700.00	309,700.00
OPERATING INCOME (LOSS) AFTER DEPRECIATION	2,824,006.13	2,618,124.39	3,230,600.00	3,230,600.00
ADD:				
NONOPERATING REVENUES	320,607.21	445,085.30	766,500.00	766,500.00
DONATIONS	-	-	-	-
TRANSFERS IN	\$0.00	\$0.00	\$0.00	\$0.00
LESS:				
NONOPERATING EXPENSES	\$37,380.88	\$31,688.63	\$75,600.00	\$75,600.00
TRANSFERS OUT	2,333,333.36	1,920,000.00	3,575,000.00	3,575,000.00
GAS DEPARTMENT NET INCOME (LOSS)	\$ 773,899.10	\$ 1,111,521.06	\$ 346,500.00	\$ 346,500.00

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
OPERATING REVENUES				
CHARGES FOR SERVICES	\$ (3,538,604.22)	\$ 8,868,558.60	\$ 418,558.60	4.95%
Charges for Services	(77,380.00)	236,430.00	1,430.00	0.01
Fuel Adjustment	(374,076.59)	413,885.12	(236,114.88)	(0.36)
WASTE MANAGEMENT CNG	(451,456.59)	650,315.12	(234,684.88)	(0.27)
DELINQUENT CHARGES	(20,095.24)	104,857.14	14,857.14	0.17
MISCELLANEOUS CHARGES	34,415.21	1,029,622.82	377,622.82	0.58
TOTAL OPERATING REVENUES	(3,975,740.84)	10,653,353.68	576,353.68	5.72%
OPERATING EXPENSES				
NATURAL GAS PURCHASES	2,304,823.06	4,222,178.47	144,821.53	3.32%
SALARIES AND WAGES	257,152.80	792,001.60	(17,001.60)	-2.19%
PAYROLL TAXES AND BENEFITS	115,026.49	459,985.56	(39,485.56)	-9.39%
CONTRACT SERVICES	102,389.46	\$240,015.81	22,384.19	8.53%
DEPRECIATION	-	-	-	#DIV/0!
EQUIPMENT EXPENSES	27,424.55	83,363.18	(363.18)	-0.44%
EQUIPMENT RENTAL	4,484.90	15,022.65	(522.65)	-3.60%
MAINTENANCE	22,283.13	253,825.32	(62,325.32)	-32.55%
SMALL TOOLS AND SUPPLIES	10,833.78	10,749.34	7,250.66	40.28%
UTILITIES	6,629.45	14,355.83	1,844.17	11.38%
INSURANCE	92,816.56	103,757.16	1,042.84	1.00%
MISCELLANEOUS	33,764.15	\$56,603.78	14,896.22	20.83%
OFFICE EXPENSE	4,519.69	13,770.47	(70.47)	-0.51%
PROFESSIONAL FEES	55,063.96	148,057.81	5,442.19	3.55%
TELEPHONE EXPENSE	9,187.04	31,369.45	(1,269.45)	-4.22%
BAD DEBT EXPENSE	7,166.21	11,750.69	3,249.31	21.66%
TOTAL OPERATING EXPENSES	3,053,565.23	6,456,807.12	79,892.88	1.22%
OPERATING INCOME (LOSS) BEFORE DEPRECIATION	(922,175.61)	4,196,546.56	656,246.56	
DEPRECIATION	309,700.00	267,688.38	42,011.62	13.57%
OPERATING INCOME (LOSS) AFTER DEPRECIATION	(612,475.61)	3,928,858.18	698,258.18	
ADD:				
NONOPERATING REVENUES	(321,414.70)	744,557.87	(21,942.13)	-2.86%
DONATIONS	\$0.00	-	\$0.00	#DIV/0!
TRANSFERS IN	\$0.00	\$0.00	\$0.00	#DIV/0!
LESS:				
NONOPERATING EXPENSES	43,911.37	\$75,681.47	(81.47)	-0.11%
TRANSFERS OUT	1,655,000.00	3,575,000.00	-	0.00%
GAS DEPARTMENT NET INCOME (LOSS)	\$ 765,021.06	\$ 1,022,734.58	\$ 676,234.58	

CITY OF WALKER - ENTERPRISE FUND

SEWER DEPARTMENT STATEMENT OF NET

FOR PERIOD ENDED 08/31/23

INCOME (LOSS) FROM OPERATIONS

	PRIOR YEAR 8/31/2022	CURRENT YEAR 8/31/2023	ORIGINAL BUDGET	BUDGET
OPERATING REVENUES				
CHARGES FOR SERVICES	\$ 707,223.03	\$ 785,152.65	\$ 1,120,000.00	\$ 1,120,000.00
WASTE MANAGEMENT FEES-CHEMICALS		-	-	-
DELINQUENT CHARGES	8,919.42	13,489.94	13,500.00	13,500.00
MISCELLANEOUS CHARGES	4,844.23	13,692.62	8,400.00	8,400.00
TOTAL OPERATING REVENUES	720,986.68	812,335.21	1,141,900.00	1,141,900.00
OPERATING EXPENSES				
SALARIES AND WAGES	264,703.74	252,054.07	420,000.00	420,000.00
PAYROLL TAXES AND BENEFITS	100,147.31	145,826.27	173,200.00	173,200.00
CONTRACT SERVICES	16,211.51	11,984.10	25,000.00	25,000.00
EQUIPMENT EXPENSES	5,257.02	12,387.49	9,200.00	9,200.00
EQUIPMENT RENTAL	33,750.31	32,923.38	80,000.00	80,000.00
LAB FEES	29,541.55	99,825.98	45,000.00	45,000.00
MAINTENANCE	332,328.12	101,815.60	489,700.00	489,700.00
MAINTENANCE-WASTE MGMT CHEMICALS	-	-	-	-
SMALL TOOLS AND SUPPLIES	18,064.67	8,836.17	23,000.00	23,000.00
UTILITIES	102,382.67	97,786.63	166,000.00	166,000.00
INSURANCE	65,050.97	10,611.46	75,800.00	75,800.00
MISCELLANEOUS	13,168.68	13,146.97	20,750.00	20,750.00
OFFICE EXPENSE	2,896.64	6,447.94	4,600.00	4,600.00
PROFESSIONAL FEES	63,163.96	27,098.31	60,000.00	60,000.00
TELEPHONE EXPENSE	7,205.09	7,834.49	12,500.00	12,500.00
BAD DEBT EXPENSE	1,407.06	2,199.25	3,100.00	3,100.00
TOTAL OPERATING EXPENSES	1,055,279.30	830,778.11	1,607,850.00	1,607,850.00
OPERATING INCOME (LOSS) BEFORE DEPRECIATION	(334,292.62)	(18,442.90)	(465,950.00)	(465,950.00)
DEPRECIATION	-	-	398,000.00	398,000.00
OPERATING INCOME (LOSS) AFTER DEPRECIATION	(334,292.62)	(18,442.90)	(863,950.00)	(863,950.00)
ADD:				
NONOPERATING REVENUES	176,278.84	164,521.17	750,775.00	750,775.00
TRANSFERS IN	640,000.00	640,000.00	1,790,000.00	1,971,892.00
LESS:				
NONOPERATING EXPENSES	11,694.11	8,459.74	22,000.00	22,000.00
SEWER DEPARTMENT NET INCOME (LOSS)	\$ 470,292.11	\$ 777,618.53	\$ 1,654,825.00	\$ 1,836,717.00

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
OPERATING REVENUES				
CHARGES FOR SERVICES	\$ (334,847.35)	\$ 1,066,307.18	\$ (53,692.82)	-4.79%
WASTE MANAGEMENT FEES-CHEMICALS	-	-	-	#DIV/0!
DELINQUENT CHARGES	(10.06)	20,234.91	6,734.91	49.89%
MISCELLANEOUS CHARGES	5,292.62	20,538.93	12,138.93	144.51%
TOTAL OPERATING REVENUES	<u>(329,564.79)</u>	<u>1,107,081.02</u>	<u>(34,818.98)</u>	-3.05%
OPERATING EXPENSES				
SALARIES AND WAGES	167,945.93	385,494.46	34,505.54	8.22%
PAYROLL TAXES AND BENEFITS	27,373.73	219,437.40	(46,237.40)	-26.70%
CONTRACT SERVICES	13,015.90	17,976.15	7,023.85	28.10%
EQUIPMENT EXPENSES	(3,187.49)	18,581.24	(9,381.24)	-101.97%
EQUIPMENT RENTAL	47,076.62	49,385.07	30,614.93	38.27%
LAB FEES	(54,825.98)	149,738.97	(104,738.97)	-232.75%
MAINTENANCE	387,884.40	152,723.41	336,976.59	68.81%
MAINTENANCE-WASTE MGMT CHEMICALS	-	-	-	#DIV/0!
SMALL TOOLS AND SUPPLIES	14,163.83	13,254.26	9,745.74	42.37%
UTILITIES	68,213.37	146,679.95	19,320.05	11.64%
INSURANCE	65,188.54	67,935.37	7,864.63	10.38%
MISCELLANEOUS	7,603.03	18,742.17	2,007.83	9.68%
OFFICE EXPENSE	(1,847.94)	9,671.91	(5,071.91)	-110.26%
PROFESSIONAL FEES	32,901.69	40,875.67	19,124.33	31.87%
TELEPHONE EXPENSE	4,665.51	11,751.74	748.26	5.99%
BAD DEBT EXPENSE	900.75	3,298.88	(198.88)	-6.42%
TOTAL OPERATING EXPENSES	<u>777,071.89</u>	<u>1,305,546.64</u>	<u>302,303.36</u>	18.80%
OPERATING INCOME (LOSS) BEFORE DEPRECIATION	447,507.10	(198,465.62)	267,484.38	
DEPRECIATION	398,000.00	380,585.17	17,414.83	4.38%
OPERATING INCOME (LOSS) AFTER DEPRECIATION	845,507.10	(579,050.79)	284,899.21	
ADD:				
NONOPERATING REVENUES	(586,253.83)	746,799.58	(3,975.42)	-0.53%
TRANSFERS IN	(1,331,892.00)	1,971,892.00	-	0.00%
LESS:				
NONOPERATING EXPENSES	13,540.26	19,242.95	2,757.05	12.53%
SEWER DEPARTMENT NET INCOME (LOSS)	<u>\$ (1,059,098.47)</u>	<u>\$ 2,120,397.84</u>	<u>\$ 283,680.84</u>	

CITY OF WALKER - ENTERPRISE FUND

WATER DEPARTMENT STATEMENT OF NET

FOR PERIOD ENDED 08/31/23

INCOME (LOSS) FROM OPERATIONS

OPERATING REVENUES

	PRIOR YEAR 8/31/2022	CURRENT YEAR 8/31/2023	ORIGINAL BUDGET	BUDGET
CHARGES FOR SERVICES	\$ 1,131,222.95	\$ 1,279,300.50	\$ 1,835,000.00	\$ 1,835,000.00
DELINQUENT CHARGES	16,541.67	20,607.46	25,000.00	25,000.00
MISCELLANEOUS CHARGES	134,562.78	156,479.18	211,000.00	211,000.00
TOTAL OPERATING REVENUES	1,282,327.40	1,456,387.14	2,071,000.00	2,071,000.00

OPERATING EXPENSES

SALARIES AND WAGES	219,730.03	256,082.22	340,000.00	340,000.00
PAYROLL TAXES AND BENEFITS	80,410.25	76,521.30	145,000.00	145,000.00
CONTRACT SERVICES	293,086.93	296,030.70	444,000.00	444,000.00
DEPRECIATION	-	-	-	-
EQUIPMENT EXPENSES	27,469.56	17,234.11	41,000.00	41,000.00
EQUIPMENT RENTAL	8,341.49	9,000.66	13,100.00	13,100.00
LAB FEES	290.00	7,382.50	20,000.00	20,000.00
MAINTENANCE	354,316.19	417,150.36	532,800.00	532,800.00
SMALL TOOLS AND SUPPLIES	9,588.69	8,056.96	16,000.00	16,000.00
UTILITIES	61,209.83	54,561.18	99,000.00	99,000.00
INSURANCE	38,691.65	9,244.17	67,500.00	67,500.00
MISCELLANEOUS	35,218.13	34,770.08	66,800.00	66,800.00
OFFICE EXPENSE	7,908.30	7,803.11	10,000.00	10,000.00
PROFESSIONAL FEES	57,298.85	161,018.04	37,500.00	37,500.00
TELEPHONE EXPENSE	8,665.97	8,806.89	13,500.00	13,500.00
BAD DEBT EXPENSE	3,594.32	4,551.73	7,500.00	7,500.00
TOTAL OPERATING EXPENSES	1,205,820.19	1,368,214.01	1,853,700.00	1,853,700.00

OPERATING INCOME (LOSS)

BEFORE DEPRECIATION

76,507.21 88,173.13 217,300.00 217,300.00

DEPRECIATION

- - 277,000.00 277,000.00

OPERATING INCOME (LOSS)

AFTER DEPRECIATION

76,507.21 88,173.13 (59,700.00) (59,700.00)

ADD:

NONOPERATING REVENUES

137,052.60 167,264.82 267,500.00 267,500.00

TRANSFERS IN

- - - -

DONATIONS

- - - -

LESS:

NONOPERATING EXPENSES

12,620.22 11,540.25 37,000.00 37,000.00

TRANSFERS OUT

- - - -

WATER DEPARTMENT NET INCOME (LOSS)

\$ 200,939.59 \$ 243,897.70 \$ 170,800.00 \$ 170,800.00

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
OPERATING REVENUES				
CHARGES FOR SERVICES	\$ (555,699.50)	\$ 1,715,724.23	\$ (119,275.77)	-6.50%
DELINQUENT CHARGES	(4,392.54)	30,911.19	5,911.19	23.64%
MISCELLANEOUS CHARGES	(54,520.82)	234,718.77	23,718.77	11.24%
TOTAL OPERATING REVENUES	(614,612.86)	1,981,354.19	(89,645.81)	-4.33%
OPERATING EXPENSES				
SALARIES AND WAGES	83,917.78	391,655.16	(51,655.16)	-15.19%
PAYROLL TAXES AND BENEFITS	68,478.70	115,523.18	29,476.82	20.33%
CONTRACT SERVICES	147,969.30	444,046.05	(46.05)	-0.01%
DEPRECIATION	-	-	-	#DIV/0!
EQUIPMENT EXPENSES	23,765.89	25,851.17	15,148.83	36.95%
EQUIPMENT RENTAL	4,099.34	13,500.99	(400.99)	-3.06%
LAB FEES	12,617.50	11,073.75	8,926.25	44.63%
MAINTENANCE	115,649.64	602,655.53	(69,855.53)	-13.11%
SMALL TOOLS AND SUPPLIES	7,943.04	12,085.45	3,914.55	24.47%
UTILITIES	44,438.82	81,841.77	17,158.23	17.33%
INSURANCE	58,255.83	61,833.68	5,666.32	8.39%
MISCELLANEOUS	32,029.92	52,155.13	14,644.87	21.92%
OFFICE EXPENSE	2,196.89	11,704.67	(1,704.67)	-17.05%
PROFESSIONAL FEES	(123,518.04)	241,533.74	(204,033.74)	-544.09%
TELEPHONE EXPENSE	4,693.11	13,210.34	289.66	2.15%
BAD DEBT EXPENSE	2,948.27	6,827.60	672.40	8.97%
TOTAL OPERATING EXPENSES	485,485.99	2,085,498.21	(231,798.21)	-12.50%
OPERATING INCOME (LOSS) BEFORE DEPRECIATION	(129,126.87)	(104,144.02)	(321,444.02)	
DEPRECIATION	277,000.00	255,289.62	21,710.38	7.84%
OPERATING INCOME (LOSS) AFTER DEPRECIATION	147,873.13	(359,433.64)	(299,733.64)	
ADD:				
NONOPERATING REVENUES	(100,235.18)	263,229.19	(4,270.81)	-1.60%
TRANSFERS IN	-	-	-	#DIV/0!
DONATIONS	-	-	-	#DIV/0!
LESS:				
NONOPERATING EXPENSES	25,459.75	26,132.50	10,867.50	29.37%
TRANSFERS OUT	-	-	-	#DIV/0!
WATER DEPARTMENT NET INCOME (LOSS)	\$ 73,097.70	\$ (122,336.95)	\$ (293,136.95)	

CITY OF WALKER - ENTERPRISE FUND

GARBAGE DEPARTMENT STATEMENT OF NET

FOR PERIOD ENDED 08/31/23

INCOME (LOSS) FROM OPERATIONS

OPERATING REVENUES

	PRIOR YEAR 8/31/2022	CURRENT YEAR 8/31/2023	ORIGINAL BUDGET	BUDGET	BUDGET REMAINING
CHARGES FOR SERVICES	\$ 275,911.22	\$ 275,700.81	\$ 430,000.00	\$ 430,000.00	\$ (154,299.19)
DELINQUENT CHARGES	3,766.27	4,241.78	6,000.00	6,000.00	(1,758.22)
MISCELLANEOUS CHARGES	131.12	91.26	200.00	200.00	(108.74)
TOTAL OPERATING REVENUES	279,808.61	280,033.85	436,200.00	436,200.00	(156,166.15)

OPERATING EXPENSES

SALARIES AND WAGES	-	-	-	-	-
PAYROLL TAXES AND BENEFITS	-	-	-	-	-
CONTRACT SERVICES	303,403.14	313,526.52	430,000.00	430,000.00	116,473.48
DEPRECIATION	-	-	-	-	-
EQUIPMENT EXPENSES	-	-	-	-	-
EQUIPMENT RENTAL	-	-	-	-	-
LAB FEES	-	-	-	-	-
MAINTENANCE	-	-	-	-	-
SMALL TOOLS AND SUPPLIES	-	-	-	-	-
UTILITIES	-	-	-	-	-
INSURANCE	-	-	-	-	-
MISCELLANEOUS	-	-	-	-	-
OFFICE EXPENSE	-	-	-	-	-
PROFESSIONAL FEES	1,773.90	1,704.15	2,500.00	2,500.00	795.85
TELEPHONE EXPENSE	-	-	-	-	-
BAD DEBT EXPENSE	592.39	515.90	1,400.00	1,400.00	884.10
TOTAL OPERATING EXPENSES	305,769.43	315,746.57	433,900.00	433,900.00	118,153.43
OPERATING INCOME (LOSS)	(25,960.82)	(35,712.72)	2,300.00	2,300.00	(38,012.72)

ADD:

NONOPERATING REVENUES	-	-	-	-	-
TRANSFERS IN	-	-	-	-	-

LESS:

NONOPERATING EXPENSES	-	-	-	-	-
TRANSFERS OUT	-	-	-	-	-
GARBAGE DEPARTMENT NET INCOME (LOSS)	\$ (25,960.82)	\$ (35,712.72)	\$ 2,300.00	\$ 2,300.00	\$ (38,012.72)

CITY OF WALKER - ENTERPRISE FUND

GARBAGE DEPARTMENT STATEMENT OF NET

INCOME (LOSS) FROM OPERATIONS

PROJECTED THROUGH 12/31/23

	Projected Actual 1/0/1900	Projected Annual Budget Remaining	% Variance
OPERATING REVENUES			
CHARGES FOR SERVICES	\$ 412,599.33	\$ (17,400.67)	-4.05%
DELINQUENT CHARGES	6,362.67	362.67	6.04%
MISCELLANEOUS CHARGES	136.89	(63.11)	-31.56%
TOTAL OPERATING REVENUES	<u>419,098.89</u>	<u>(17,101.11)</u>	-3.92%
OPERATING EXPENSES			
SALARIES AND WAGES	-	-	
PAYROLL TAXES AND BENEFITS	-	-	
CONTRACT SERVICES	440,596.27	(10,596.27)	-2.46%
DEPRECIATION	-	-	#DIV/0!
EQUIPMENT EXPENSES	-	-	#DIV/0!
EQUIPMENT RENTAL	-	-	#DIV/0!
LAB FEES	-	-	#DIV/0!
MAINTENANCE	-	-	
SMALL TOOLS AND SUPPLIES	-	-	#DIV/0!
UTILITIES	-	-	#DIV/0!
INSURANCE	-	-	
MISCELLANEOUS	-	-	#DIV/0!
OFFICE EXPENSE	-	-	#DIV/0!
PROFESSIONAL FEES	2,608.89	(108.89)	-4.36%
TELEPHONE EXPENSE	-	-	#DIV/0!
BAD DEBT EXPENSE	773.85	626.15	44.73%
TOTAL OPERATING EXPENSES	<u>443,979.01</u>	<u>(10,079.01)</u>	-2.32%
OPERATING INCOME (LOSS)	<u>(24,880.12)</u>	<u>(27,180.12)</u>	
ADD:			
NONOPERATING REVENUES	-	-	#DIV/0!
TRANSFERS IN	-	-	#DIV/0!
LESS:			
NONOPERATING EXPENSES	-	-	#DIV/0!
TRANSFERS OUT	-	-	#DIV/0!
GARBAGE DEPARTMENT NET INCOME (LOSS)	<u>\$ (24,880.12)</u>	<u>\$ (27,180.12)</u>	

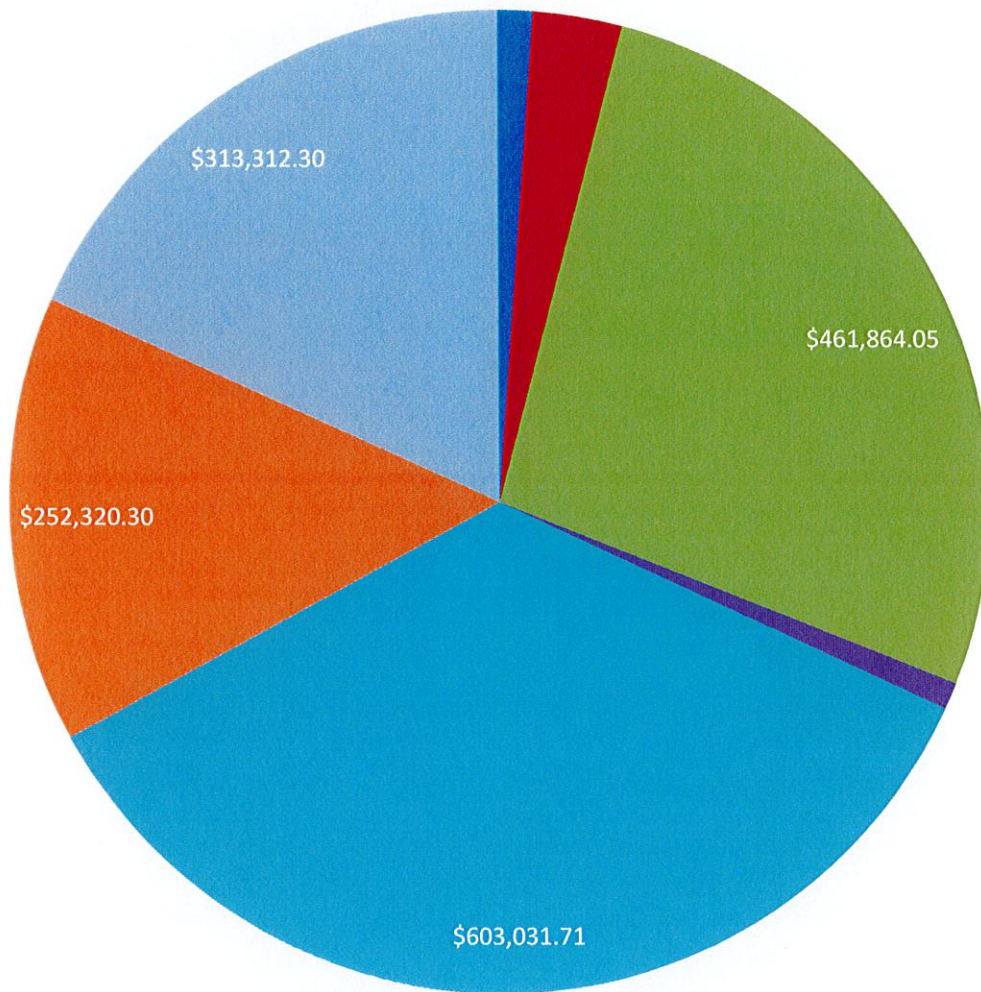
Capital Outlay

Total Costs through

August 31, 2023

\$1,727,084.39

- 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

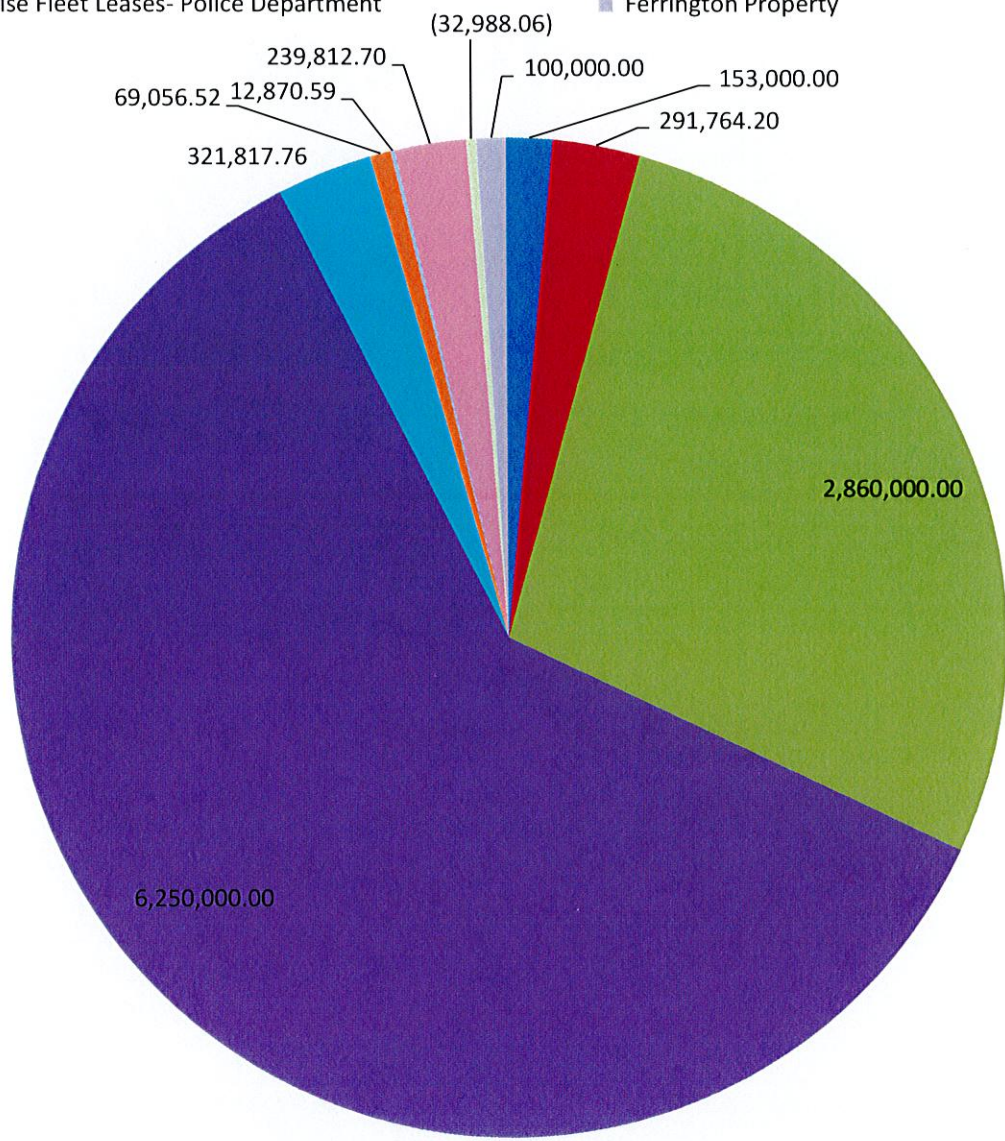
FOR PERIOD ENDED 08/31/23

Acct #	FA # or Project #	Dept	Description	TOTAL COSTS	PRIOR YRS COSTS	CURRENT YR		BUDGET REMAINING
						COSTS	BUDGET	
5780	230010	1-Admin	Community Recreational Center Phase II	19,483.50		19,483.50	20,000.00	516.50
5715		1-Admin	Enterprise Vehicles	357.74		357.74	-	(357.74)
5780	210001	2-Animal Control	Animal Control Shelter	77,107.11	26,839.17	50,267.94	300,000.00	249,732.06
5715		2-Animal Control	Enterprise Vehicles	76.50		76.50	-	(76.50)
5780	220001	3-Parks	Stafford House	80,321.22	73,039.93	7,281.29	-	(7,281.29)
5780	200003	3-Parks	First Responder Monument			3,437.97	-	(3,437.97)
5780		3-Parks	Parks and Recreation Lighting	400,970.81		400,970.81	160,000.00	(240,970.81)
5715		3-Parks	Enterprise Vehicles	76.50		76.50	-	(76.50)
5725		3-Parks	Cabin Air Tractor for Parks and Recreation	38,038.98		38,038.98	35,000.00	(3,038.98)
5725		3-Parks	Utility Vehicle for Parks and Recreation	12,058.50		12,058.50	15,000.00	2,941.50
5725		3-Parks	Utility Vehicle for Ballfields	-		-	-	-
5725		3-Parks	Gator Utility Vehicle	7,901.96		7,901.96	-	(7,901.96)
5715		4-Police	Enterprise Vehicles	15,468.39		15,468.39	-	(15,468.39)
5720		5-Streets	Kubota MX600HSTC	37,305.08		37,305.08	50,000.00	12,694.92
5720		5-Streets	Energreen Aspen Tractor	259,110.00		259,110.00	262,000.00	2,890.00
5720		5-Streets	Rotary Boom for Tractor	-		-	84,300.00	84,300.00
5725		5-Streets	Utility Vehicle Side by Side Streets	28,457.68		28,457.68	15,000.00	(13,457.68)
5780		5-Streets	Fencing for Laydown yard	-		-	40,000.00	40,000.00
5780	200006	5-Streets	Widen and Overlay of Pendarvis Lane Phase I	270,311.83	260,330.43	9,981.40	980,868.10	970,886.70
5780	200009	5-Streets	Aydell Lane Road Improvements	330,524.99	114,097.80	216,427.19	747,890.40	531,463.21
5780	210008	5-Streets	Burgess Avenue Sidewalk High School to Peak Lane	13,191.26	13,191.26	-	560,000.00	560,000.00
5780	230006	5-Streets	Aydell Lane Bridge Replacement	96,928.00	45,828.00	51,100.00	-	(51,100.00)
5715		5-Streets	Enterprise Vehicles	650.36		650.36	-	(650.36)
5715		5-Streets	Vacuum Truck	-		-	181,892.00	181,892.00
TOTAL GENERAL FUND CAPITAL OUTLAY				1,688,340.41	533,326.59	1,158,451.79	3,451,950.50	2,293,498.71

Debt Service

Total Outstanding as of August 31, 2023 \$ 10,265,333.71

- 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
- Enterprise Fleet Leases- Police Department
- Ferrington Property



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

FOR PERIOD ENDED 08/31/23

Bond	Description	PRINCIPAL PAYMENTS	BUDGET	BUDGET REMAINING	12/31/2022 Principal	Payments	OUTSTANDING 8/31/2023
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	32,988.06	45,000.00	12,011.94	-	32,988.06	(32,988.06)
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.	22,187.48	42,000.00	19,812.52	91,244.00	22,187.48	69,056.52
Enterprise Leases	Enterprise Vehicle Lease Program	95,037.03	79,000.00	(16,037.03)	334,849.73	95,037.03	239,812.70
2018 Lease	Municipal Tractor Lease	37,753.41	48,000.00	10,246.59	50,624.00	37,753.41	12,870.59
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		207,965.98	374,000.00	166,034.02			6,638,751.75

CITY OF WALKER - ENTERPRISE FUND
DEBT SERVICE DETAIL

FOR PERIOD ENDED 08/31/23

Bond	Description	PRINCIPAL PAYMENTS	ORIGINAL BUDGET	BUDGET REMAINING	Original Principal	Outstanding 12/31/2022	OUTSTANDING 8/31/2023
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	90,624.24	100,000.00	9,375.76	330,804.53	412,442.00	321,817.76
TOTAL ENTERPRISE FUND DEBT SERVICE		90,624.24	695,000.00	604,375.76			3,626,581.96

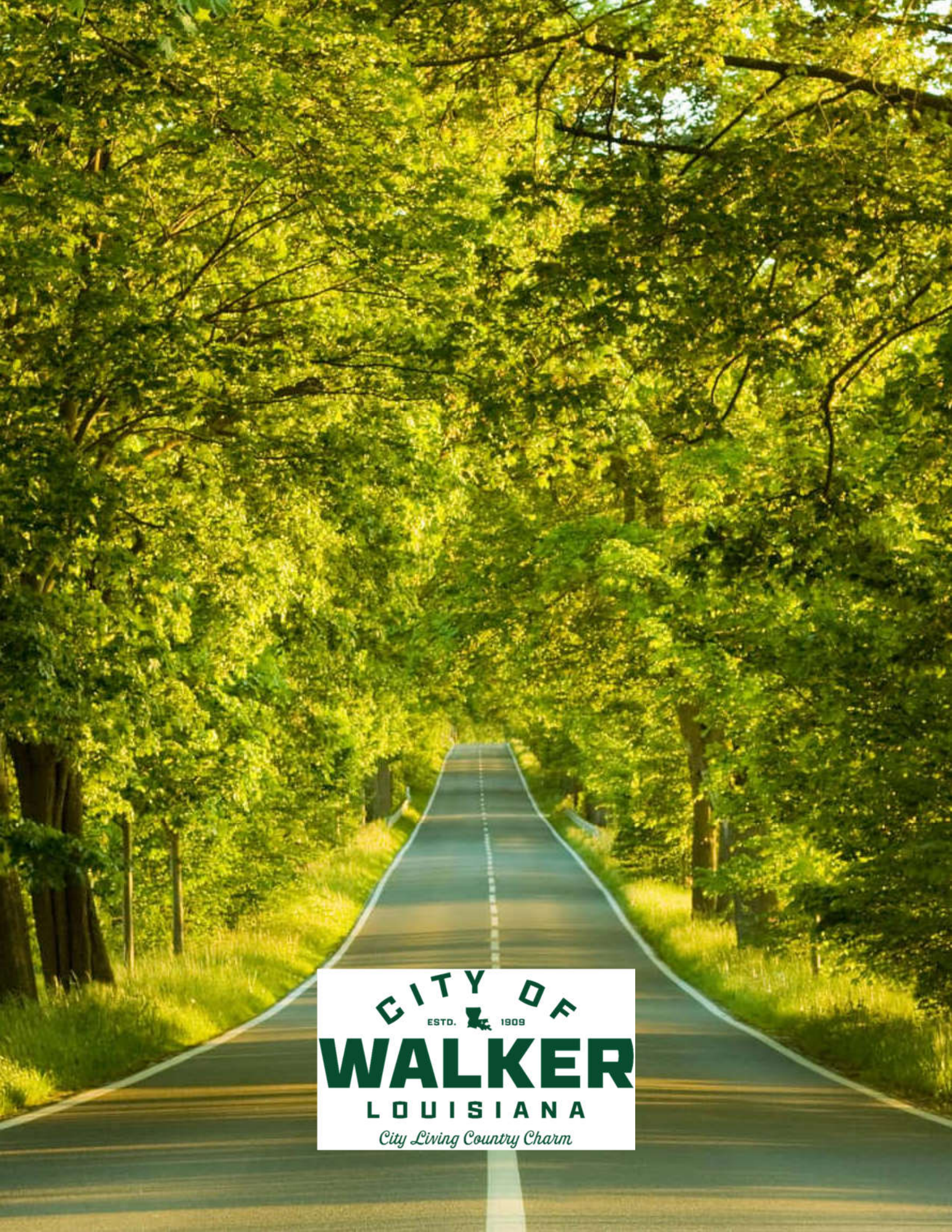
*General
Fixed Assets
and
Long Term Debt*

CITY OF WALKER
GENERAL FIXED ASSETS
BALANCE SHEET
As of August 31, 2023

	<u>Current Month</u>	<u>Prior Year</u>
ASSETS		
Land	\$ 2,891,154.00	\$ 2,891,154.00
Land - Servitude	\$ 111,786.00	\$ 111,786.00
Land Improvements	959,355.36	959,355.36
Accumulated Depreciation - Land Improvem	(340,727.20)	(340,727.20)
Buildings	7,178,626.55	7,178,626.55
Accumulated Depreciation - Buildings	(1,259,093.91)	(1,259,093.91)
Vehicles	998,631.32	998,631.32
Accumulated Depreciation - Vehicles	(878,932.33)	(878,932.33)
Heavy Equipment	1,080,611.41	1,080,611.41
Accumulated Depreciation - Heavy Equipme	(768,808.93)	(768,808.93)
Small Equipment	362,379.12	362,379.12
Accumulated Depreciation - Small Equipme	(305,395.36)	(305,395.36)
Recreational Equipment	468,113.56	468,113.56
Accumulated Depreciation - Recreational	(379,901.73)	(379,901.73)
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	(1,958,217.06)	(1,958,217.06)
Law Enforcement Equipment	54,390.00	54,390.00
Accumulated Depreciation - Law Enf Equip	(50,179.90)	(50,179.90)
Technology	209,063.47	209,063.47
Accumulated Depreciation - Technology	(209,063.68)	(209,063.68)
Construction in Progress	11,053,687.32	11,053,687.32
Leased Assets	463,824.00	463,824.00
Accumulated Amortization	(119,226.00)	(119,226.00)
TOTAL FUND ASSETS	<u>\$24,357,091.60</u>	<u>\$ 24,357,091.60</u>
LIABILITIES		
TOTAL LIABILITIES	<u>-</u>	<u>-</u>
FUND BALANCE		
Investment in Capital Assets, Net of Rel	\$24,227,905.60	\$ 24,227,905.60
Contributed Capital	129,186.00	129,186.00
Unreserved	<u>-</u>	<u>-</u>
NET PROFIT LOSS		
TOTAL FUND BALANCE	<u>\$24,357,091.60</u>	<u>\$ 24,357,091.60</u>

CITY OF WALKER
GENERAL LONG TERM DEBT
BALANCE SHEET
As of August 31, 2023

	<u>Current Month</u>	<u>Prior Month</u>	<u>Prior Year</u>
ASSETS			
Bond Discounts L/T	\$ -	\$ -	\$ -
Bond Discounts L/T	\$ 21,017.35	\$ 21,499.35	\$ 21,017.35
Bond Discounts L/T	\$ -	\$ -	\$ -
Bond Discounts L/T	\$ 24,422.98	\$ 24,970.98	\$ 24,422.98
Bond Discounts L/T	\$ -	\$ -	\$ -
TOTAL FUND ASSETS	<u>45,440.33</u>	<u>46,470.33</u>	<u>45,440.33</u>
LIABILITIES			
Accrued Interest Payable	42,030.35	42,913.35	42,030.35
Accrued Vacation Payable - Current Portion	73,993.04	64,384.01	73,993.04
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	-
2018 City Hall Building - Current Portion	140,000.00	140,000.00	140,000.00
2018 Enterprise S/T	136,731.27	97,576.27	136,731.27
2018 Tractor Lease S/T	50,624.00	48,393.00	50,624.00
Ferrington Place - S/T	20,000.00	20,000.00	20,000.00
2020 Municipal Lease S/T	44,786.00	43,172.00	44,786.00
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	6,110,000.00	6,250,000.00	6,110,000.00
2018 Enterprise L/T	198,118.46	195,073.46	198,118.46
2018 Tractor Lease L/T	-	50,624.00	-
Ferrington Place L/T	100,000.00	120,000.00	100,000.00
2020 Municipal Lease L/T	46,458.00	91,245.00	46,458.00
Accrued Vacation Payable	221,979.15	193,151.04	221,979.15
TOTAL LIABILITIES	<u>7,184,238.80</u>	<u>7,393,762.66</u>	<u>7,184,238.80</u>
FUND BALANCE			
Reserved for Debt Service	-	-	-
Unreserved	<u>(7,138,798.47)</u>	<u>(7,347,292.33)</u>	<u>(7,138,798.47)</u>
NET PROFIT LOSS			
TOTAL FUND BALANCE	<u>(7,138,798.47)</u>	<u>(7,347,292.33)</u>	<u>(7,138,798.47)</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 45,440.33</u>	<u>\$ 46,470.33</u>	<u>\$ 45,440.33</u>



CITY OF
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City Living Country Charm