



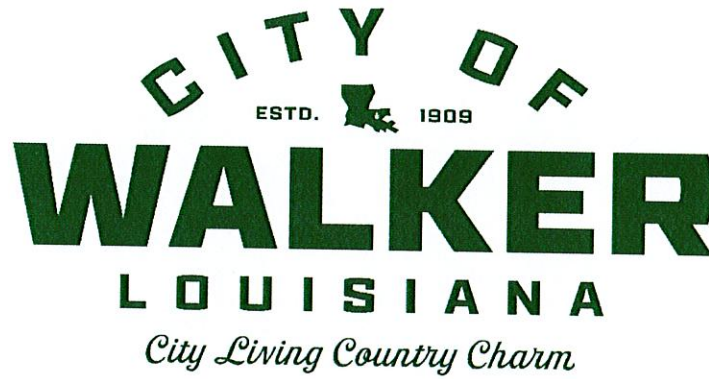
City of Walker
Financial Report
February 2023

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

April 10, 2023

Members of the Council:

Presented herein are the revenue and expense statements of the City of Walker for the period ending February 28, 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	\$ 1,126,505	\$ 347,032	\$ 3,170,221	\$ 4,643,758
Actual YTD Fund Expense	(1,243,002)	(5,414)	(1,947,090)	(3,195,506)
Other Financing Sources (Uses)	-	-	-	-
Net Profit (Loss) Before Transfer	(116,497)	341,618	1,223,131	\$ 1,448,252
Transfers In (Out)	493,017	(173,017)	(320,000)	\$ -
Net Change in Fund Balance	\$ 376,520	\$ 168,601		
Net Change in Net Assets			\$ 903,131	

Sincerely,

Mike Cotton
Financial Director

City of Walker
A Brief Look at the Numbers
Year-to-Date through February 28, 2023

<u>Where do city dollars come from?</u>	<u>General Fund</u>	<u>Special Revenue Fund</u>	<u>Enterprise Fund</u>	<u>As of Feb</u>
Taxes (sales, ad valorem, franchise, alcohol)	911,731.80	339,775.85		1,251,508
Licenses and Permits	79,793.51			79,794
Fines and Forfeits	83,670.93			83,671
Fees	18,723.00		-	18,723
Intergovernmental	10,570.94		\$108,137.76	118,709
Charges for Services	4,425.00		2,850,823.72	2,855,249
Proceeds from Debt	-			-
Other	17,589.81	7,256.49	211,259.50	236,106
Total	1,126,504.99	347,032.34	3,170,220.98	4,643,760

<u>Where do city dollars go?</u>	<u>General Fund</u>	<u>Special Revenue Fund</u>	<u>Enterprise Fund</u>	<u>As of Feb</u>
General Government	359,279.83	5,413.65		364,693
Animal Control	46,825.49			46,825
Parks and Recreation	106,733.45			106,733
Police Department	430,917.58			430,918
Street Department	202,233.32			202,233
Governmental Funds Capital Outlay	44,537.11			44,537
Governmental Funds Debt Service	52,474.79			52,475
Gas Department			\$1,459,987.92	1,459,988
Sewer Department			157,798.95	157,799
Water Department			261,363.01	261,363
Garbage Department			67,939.85	67,940
Total	1,243,001.57	5,413.65	1,947,089.73	3,195,504

City of Walker
A Brief Look at the Numbers
Year-to-Date through February 28, 2023

<u>February 28, 2023</u>	<u>General Fund</u>	<u>Special Revenue Fund</u>	<u>Enterprise Fund</u>	<u>As of February 28, 2023</u>		<u>Inc (Dec)</u>
26.95%	877,143.58	354,817.82		1,231,961	28.35%	19,547
1.72%	69,580.51			69,581	1.60%	10,213
1.80%	61,629.37			61,629	1.42%	22,042
0.40%	19,944.00			19,944	0.46%	(1,221)
2.56%	4,363.00		\$63.00	4,426	0.10%	114,283
61.49%	-		2,800,613.94	2,800,614	64.44%	54,635
0.00%	-			-	0.00%	-
5.08%	15,487.05	5,674.12	136,992.02	158,153	3.64%	77,953
	<u>1,048,147.51</u>	<u>360,491.94</u>	<u>2,937,668.96</u>	<u>4,346,308</u>		<u>297,452</u>
11.41%	338,723.27	5,375.20		344,098	16.88%	20,595
1.47%	342.06			342	0.02%	46,483
3.34%	-			-	0.00%	106,733
13.49%	5,831.61			5,832	0.29%	425,086
6.33%	907.94			908	0.05%	201,325
1.39%	-			-	0.00%	44,537
1.64%	356.60			357	0.02%	52,118
45.69%			\$1,093,495.98	1,093,496	53.63%	366,492
4.94%			301,491.29	301,491	14.79%	(143,692)
8.18%			224,931.05	224,931	11.03%	36,432
2.13%			67,608.70	67,609	3.32%	331
	<u>346,161.48</u>	<u>5,375.20</u>	<u>1,687,527.02</u>	<u>2,039,064</u>		<u>1,156,440</u>

CITY OF WALKER
WHERE DO CITY DOLLARS COME FROM?
February 28, 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
TAXES												
4000	Ad Valorem Tax	116,808.11										116,808.11
4005	Alcoholic Beverage Tax	4,922.00										4,922.00
4010	Franchise Tax	110,441.81										110,441.81
4020	General/Half Cent Sales Tax	679,559.88					339,775.85					1,019,335.73
LICENSES AND PERMITS												
4015	Insurance Premium Tax	5,716.66										5,716.66
4100	Occupational Licenses	56,010.85										56,010.85
4105	Permits and Other Licenses	18,065.00										18,065.00
FINES AND FORFEITS												
4200	Fines and Forfeits				51,917.84							51,917.84
4201	Fines and Forfeits				0.00							0.00
4202	Fines and Forfeits				381.23							381.23
4203	Fines and Forfeits				0.00							0.00
4225	Court Fees	31,371.86										31,371.86
FEES												
4205	Animal Adoption		770.00									770.00
4210	Parks and Recre			12,130.00								12,130.00
4211	Tournament Fees			0.00								0.00
4212	Admission Fees			5,823.00								5,823.00
4225	Waste Management Fees						0.00					0.00
CHARGES FOR SERVICES												
4215	Charges for Ser				4,425.00			1,283,710.32	195,012.81	308,425.05	66,860.73	1,859,433.91
4220	Fuel Adjustment							995,614.81				995,614.81
INTERGOVERNMENTAL												
4300	Federal Grants	0.00	0.00	1,878.56	0.00	892.38	0.00	0.00	108,137.76	0.00	0.00	110,908.70
4310	State Grants	0.00	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	0.00
4325	Supplemental Pay				7,800.00							7,800.00
4335	Salaries - Extra Duty				0.00							0.00
PROCEEDS FROM DEBT												
4500	Proceeds from Bond Issuance	0.00					0.00			0.00		0.00
4505	Proceeds from Revolving Loan											0.00
4510	Proceeds from Municipal Lease	0.00	0.00	0.00	0.00	0.00						0.00
OTHER												
4330	Subpoena Pay				0.00							0.00
4400	Christmas Donations	0.00			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			8,039.25								8,039.25
4800	Concessions			0.00								0.00
4801	Tournament Concessions			0.00								0.00
4805	Interest Income	4,421.82	0.00	0.00	0.00		7,256.49	12,824.13	0.00	0.00	0.00	24,502.44
4810	Penalties and Interest	19.98	0.00	0.00	0.00			25,565.19	2,230.57	3,539.33	742.57	32,097.64
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	0.00	2,860.00	0.00			0.00	0.00	0.00		2,860.00
4825	Advertising Income		1,210.00	0.00								1,210.00
4830	Out of Town Fee							86,085.30		11,060.28		97,145.58
4835	Service Charges							34,979.38	2,571.50	18,765.00	0.00	56,315.98
4840	Tap Fees							0.00	0.00	0.00		0.00
4845	Health Fees									10,138.50		10,138.50
4850	Misc. Utility Revenue							148.54	0.00	1,051.23	0.00	1,199.77
4855	Recovery of Bad Debt	165.00			960.99			1,088.14	0.00	392.19	0.00	1,480.33
4860	Promotional / Comm Events											0.00
4899	Miscellaneous Income	112.77	0.00	0.00								112.77
4910	Appropriations					13,016.71						13,016.71
4911	Appropriations											0.00
4920	Appropriations	480,000.00		0.00								480,000.00
4999	Budget Clearing	0.00		0.00	0.00							0.00
	TOTAL	1,507,616.74	1,980.00	30,530.81	61,060.06	18,334.09	347,032.34	2,439,293.46	307,982.64	353,371.56	69,603.30	4,643,759.31

Total General Fund 1,619,521.70
Total Enterprise Fund 3,170,220.96

CITY OF WALKER
WHERE DO CITY DOLLARS GO?
February 28, 2023

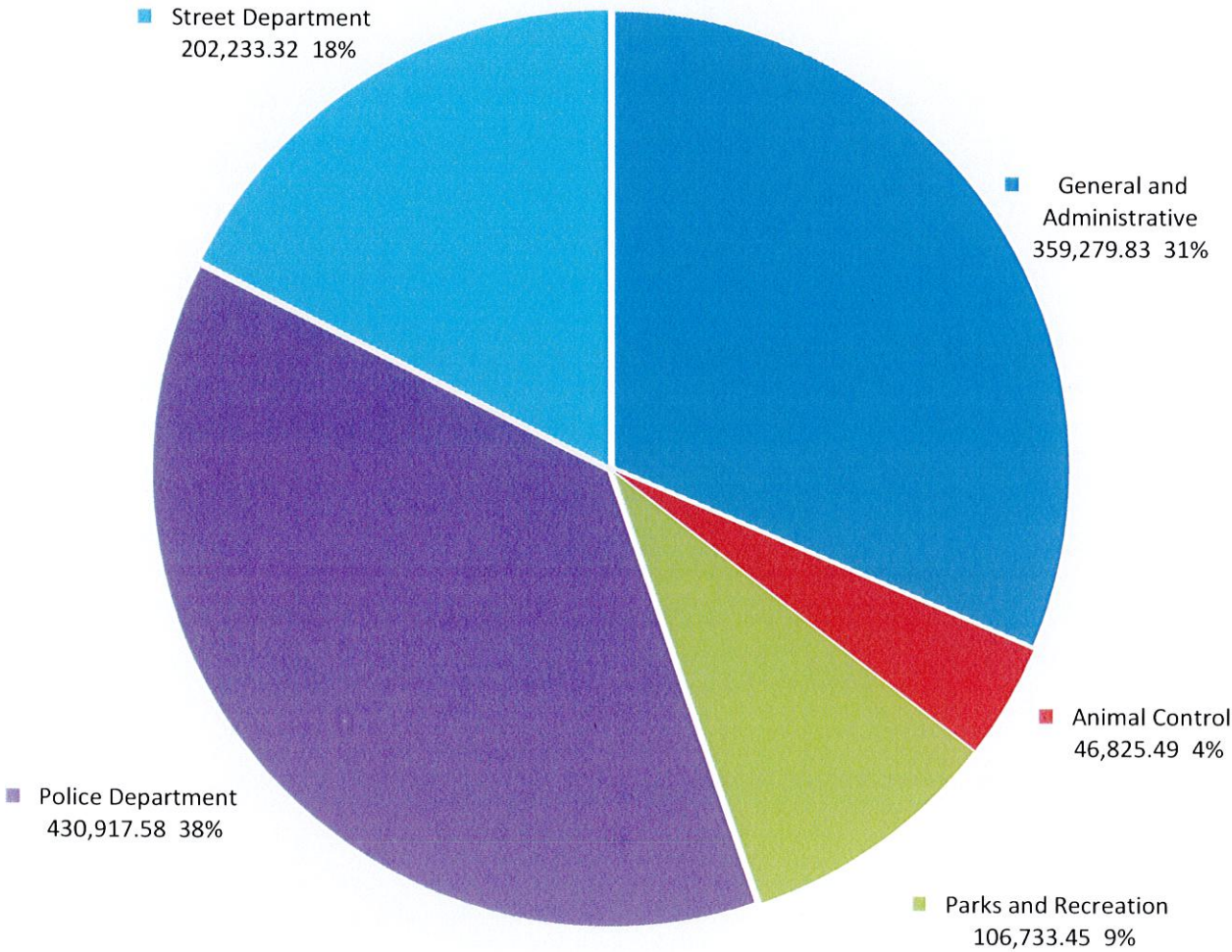
Acct#	Account Description	01 General and Administrative	02 Animal Control	03 Parks and Recreation	04 Police Department	05 Streets and Drainage	11 1/2 Cent Sales Tax	06 Gas Department	07 Sewer Department	08 Water Department	09 Garbage Department	TOTAL ALL DEPTS
5000	Salaries-Regula	140,251.23	22,594.39	36,807.32	153,074.01	86,331.00		117,227.09	32,151.52	0.00	0.00	638,433.95
5001	Salaries-Regula	10,461.52			9,230.76							10,461.52
5002	Salaries-Regula	8,961.76			2,913.25							9,230.76
5003	Salaries-Regula				19,495.28							8,961.76
5004	Salaries-Regula	56.50	35.44	210.00	3,010.83	3,010.83		5,324.23	8,176.16	49,349.92		2,913.25
5010	Salaries-Overfl	0.00	0.00	0.00	0.00	0.00		0.00	0.00	8,544.77		85,957.99
5015	Salaries-Grants	0.00	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		0.00
5017	Salaries-Grants	0.00	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		0.00
5019	Salaries-Grants	0.00	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		0.00
5025	Salaries-Grants	0.00	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		0.00
5032	Wages	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00		0.00
5035	Compensation of	5,000.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00		5,000.00
5040	Supplemental Pa	0.00	0.00	0.00	7,803.00	0.00		0.00	0.00	0.00		7,803.00
5041	Salaries-Subpoe	0.00	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		0.00
5043	Salaries - Term	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00		0.00
5048	Capitalized Sal	8,113.61	1,316.29	1,209.32	0.00	1,700.77		5,647.97	1,503.58	0.00		19,497.54
5050	Retirement Con	9,350.27	1,281.53	2,183.57	11,602.15	5,226.22		7,068.44	3,402.19	1,854.99		51,103.80
5055	Medicare Tax	2,186.75	296.71	510.66	2,713.39	1,222.27		1,653.17	795.55	3,351.90		41,989.34
5060	Unemployment Be	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00		12,233.40
5061	Unemployment Ta	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00		783.99
5065	Group Health In	59,046.96	11,294.84	13,416.22	73,634.66	29,641.10		59,732.96	21,314.00	0.00		268,050.74
5066	Group Health De	558.83	127.94	142.76	635.98	396.32		625.44	117.19	12,327.66		14,932.42
5068	Group Life Insu	0.00	0.00	0.00	0.00	0.00		0.00	0.00	204.06		204.06
5068	Group Insurance	131.90	47.63	64.55	217.46	77.56		181.74	33.82	64.56		38,808.97
5070	Other Related B	15,119.41	0.00	5,000.00	8,400.00	1,845.00		1,800.00	6,880.00	1,000.00		1,000.00
5073	Taxable Fringe	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00		0.00
5080	Non-taxable Fr	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00		0.00
5085	Capitalized Ben	3,448.90	0.00	0.00	3,131.98	904.00		1,557.48	15.00	0.00		9,057.36
5100	**USE 5100**	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00		0.00
5101	**USE 5100**	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00		0.00
5102	**USE 5100**	0.00	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		0.00
5110	**USE 5100**	0.00	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		0.00
5115	**USE 5100**	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00		0.00
5200	Advertising	482.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00		492.00
5202	Annual Fees, Du	5,299.70	0.00	0.00	915.00	1,000.00		12,934.71	0.00	0.00		20,149.41
5205	Annual Fees, Du	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00		0.00
5208	Assessor Fees	24,987.09	0.00	329.11	0.00	0.00	5,413.65	0.00	0.00	0.00		30,733.85
5211	Collection Fees	150.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00		150.00
5215	Fuel Expense	1,237.97	556.18	410.68	9,909.78	4,378.51		6,437.36	1,242.71	400.00		24,573.19
5220	Insurance-Vehic	0.00	0.00	0.00	0.00	0.00		0.00	0.00	2,877.87		2,877.87
5221	Insurance-Gener	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00		0.00
5222	Insurance-Workm	1,566.00	0.00	2,178.38	7,780.00	12,136.80		2,469.60	2,469.60	0.00		28,941.58
5225	Interest and Pa	0.00	0.00	0.00	0.00	0.00		0.00	0.00	2,178.40		2,178.40
5230	Laboratory Fees	0.00	0.00	0.00	0.00	0.00		5,937.48	0.00	0.00		5,937.48
5235	Maintenance-Lan	0.00	0.00	0.00	0.00	0.00		0.00	0.00	36.00		36.00
5236	Maintenance-Bu	2,476.01	638.54	3,180.00	3,180.00	230.20		221.15	2,916.50	0.00		11,882.17
5237	Maintenance-Veh	1,148.18	214.21	196.55	14,807.45	6,556.75		6,556.75	323.50	124.00		26,886.72
5238	Maintenance-Hea	0.00	0.00	0.00	225.00	6,145.62		17,518.65	781.74	955.30		9,839.21
5239	Maintenance-Sma	0.00	0.00	0.00	0.00	0.00		0.00	0.00	540.00		540.00
5240	Maintenance-Rac	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00		0.00
5241	Maintenance-Fur	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00		0.00
5242	Maintenance-Inf	0.00	0.00	152.43	4,810.00	23,515.06		37,541.93	22,598.57	0.00		83,717.99
5243	Maintenance-Tec	2,299.88	240.00	240.00	0.00	269.35		1,227.01	411.49	29,413.36		36,909.11
5248	Maintenance-Oth	0.00	0.00	0.00	0.00	0.00		0.00	0.00	426.16		426.16
5250	Magistral Expense	1,500.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00		1,500.00
5251	Meter Fees - contra	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00		0.00
5251	Meter Fees - contra exp	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00		0.00
5255	Postage, Mail	375.00	0.00	0.00	0.00	0.00		-30,496.88	-13,319.04	0.00		-43,815.92
5260	Printing	235.00	13.86	0.00	0.00	0.00		-4,824.12	-13,971.09	-14,067.85		-19,678.97
5265	Rentals-Buildn	384.00	0.00	0.00	0.00	0.00		750.00	0.00	-1,030.74		0.00
5265	Rentals-Equipm	1,007.68	0.00	0.00	0.00	0.00		0.00	0.00	-3,763.65		0.00
5266	Rentals-Uniform	41.22	63.72	144.93	6,514.83	465.82		1,592.69	0.00	375.00		3,916.97
5268	Rentals-Other	0.00	0.00	0.00	0.00	0.00		804.70	8,126.78	0.00		9,957.48
5275	Security	91.07	42.18	28.12	466.74	176.84		1,706.76	0.00	0.00		2,307.36
5280	Service Charges	110.59	0.00	0.00	0.00	0.00		146.82	0.00	291.06		1,066.00
5285	Telephone Servi	5,784.18	662.51	655.26	3,630.70	73.46		73.46	0.00	0.00		12,463.85
5286	Data Lines and	0.00	0.00	0.00	0.00	0.00		1,422.42	0.00	0.00		1,422.42
5290	Wireless Commun	762.31	42.49	0.00	0.00	0.00		0.00	0.00	0.00		775.70
5290	Utilities	11,972.48	2,480.44	1,487.20	4,200.31	247.41		4,200.31	0.00	0.00		7,662.67
5295	Waste Disposal	303.82	0.00	1,250.86	0.00	8,194.85		1,550.96	546.60	0.00		27,483.65
5299	Other Operating	0.00	0.00	0.00	0.00	0.00		15,758.29	736.26	0.00		19,303.12
5300	Buildings, Grou	0.00	0.00	0.00	0.00	0.00		1,500.00	0.00	10,690.18		12,190.18
5305	Chemicals	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00		0.00
5310	Clothing and Un	1,600.00	0.00	71.95	5,727.95	264.91		0.00	0.00	0.00		8,663.91
5315	Computer Suppl	0.00	0.00	0.00	0.00	0.00		91.93	16,624.19	0.00		24,810.53
5320	Concession Supp	0.00	0.00	4,064.73	0.00	0.00		0.00	0.00	51,600.23		4,064.73
5325	Household Clean	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00		0.00
5330	Microwaves and V	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00		0.00
5335	Office Supplies	4,364.45	44.68	852.24	2,277.07	682.41		839.61	0.00	0.00		9,060.65
5340	General Suppl	0.00	0.00	8,873.64	0.00	0.00		0.00	0.00	0.00		8,873.64
5340	General Suppl	0.00	189.14	0.00	0.00	0.00		0.00	0.00	0.00		189.14
5340	Plant Supplies	0.00	0.00	0.00	0.00	0.00		0.00				

5345	Safety Supplies	0.00	0.00	0.00	245.24	461.24	0.00	933.05	1,639.53
5350	Vehicle Supplies	0.00	0.00	0.00	0.00	0.00	161.82	0.00	161.92
5355	Law Enforcement	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,578.69
5360	Motor Fuel / C	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5365	Maintenance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	169.43
5366	Motor Fuel / C	0.00	0.00	0.00	0.00	0.00	0.00	0.00	747.32
5366	Motor Fuel / C	31.96	39.97	0.00	241.32	0.00	0.00	169.43	0.00
5366	Motor Fuel / C	140.69	844.41	95.27	1,585.55	401.06	0.00	0.00	0.00
5369	Other Operating	903.50	206.50	0.00	903.50	1,598.50	0.00	0.00	3,687.12
5400	Accounting and	585.00	0.00	0.00	927.50	15,812.28	0.00	340.34	6,315.06
5405	Engineering and Arch	0.00	0.00	0.00	0.00	0.00	0.00	695.00	18,598.62
5410	Legal Fees	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,679.59
5415	Voluntary Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,325.45
5420	Contract Labor	1,852.63	21,212.90	330.00	510.00	36,653.30	0.00	271,784.59	82,143.42
5425	Contract Services	5,306.87	375.00	1,285.20	300.00	25,111.04	0.00	67,422.92	99,601.03
5430	Laundry Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5430	Laundry Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5430	Professional Ste	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5430	Professional Ste	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5498	Other Professional Svcs	10.00	0.00	562.00	1,180.00	237.50	0.00	73,481.68	75,501.18
5498	Other Professional Svcs	50.00	0.00	0.00	0.00	0.00	0.00	0.00	302.00
5500	Miscellaneous Charges	0.00	0.00	0.00	0.00	0.00	0.00	0.00	19,429.73
5501	Settlement Charges	0.00	0.00	0.00	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
5506	Depreciation-Bu	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
5508	Depreciation-He	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
5510	Depreciation-Re	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
5512	Depreciation	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
5514	Depreciation-Wa	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5515	Depreciation-SI	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
5521	Write-Offs Inve	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5522	Write-Offs Bul	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
5525	Bad Debt Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5530	Loss On Sale/Id	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5535	Cost Of Goods Sold	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5540	Inventory Reduc	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	0.00	0.00	0.00
5550	Reconciliation	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5555	Christmas Expen	120.00	0.00	0.00	0.00	0.00	0.00	0.00	120.00
5560	Business Meetings	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
5572	Police Cadets I	9,500.00	0.00	-1,000.00	0.00	0.00	0.00	1,823.61	1,131,597.96
5580	Promotional / Comm Event	10,000.00	0.00	0.00	0.00	0.00	0.00	0.00	19,000.00
5590	Economic Develo	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5595	Landscaping and	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5599	Pror Year Expe	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
5601	Grant Exp - Hom	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
5610	Grant Exp - SRG	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5615	Grant Exp - Rf	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5620	Grant Exp - Prg	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5625	Grant Exp - Etl	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5630	Grant Exp - Ctl	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5635	Grant Exp - Ctl	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
5705	Major Repairs-L	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
5712	Major Repairs-B	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5715	Acquisitions-Vehc	76.50	0.00	0.00	0.00	0.00	0.00	0.00	76.50
5717	Major Repairs-V	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
5722	Major Repairs-H	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
5727	Major Repairs-S	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
5732	Major Repairs-R	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
5737	Major Repairs-F	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
5741	Improvements	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
5745	Acquisitions-La	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
5750	Acquisitions-Technology	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5752	Major Repairs-W	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5800	Bond Principal	0.00	500.00	6,340.53	1,315.00	0.00	0.00	0.00	7,155.53
5805	Bond Interest	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
5811	Bonds Cust of Interest	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
5815	Bond Reserve Re	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
5825	Bond Investment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5830	Capital Lease Principal	6,601.08	1,627.64	21,568.84	20,103.42	0.00	0.00	0.00	51,900.98
5835	Capital Lease Interest	0.00	0.00	0.00	573.81	0.00	0.00	0.00	573.81
5899	Budget Closing	367,957.41	46,953.13	133,642.82	450,917.58	1,459,987.92	157,798.95	261,363.01	3,195,504.93
TOTAL		3,879,574.1	46,953.13	133,642.82	450,917.58	1,459,987.92	157,798.95	261,363.01	3,195,504.93

Total Governmental Funds 1,248,415.22
Total Enterprise Fund 1,947,089.71

General Fund

Total Departmental Expenditures through February 28, 2023 \$ 1,145,989.67



CITY OF WALKER
GENERAL FUND
BALANCE SHEET
As of February 28, 2023

	CURRENT YEAR <u>2/28/2023</u>	PRIOR YEAR <u>2/28/2022</u>	UNAUDITED PRIOR YEAR <u>12/31/2022</u>
ASSETS			
Cash and Cash Equivalents	1,164,591.68	1,135,818.25	1,116,291.56
Investments	-	-	-
Receivables:			
Ad Valorem Taxes, Net	132,013.93	132,013.93	132,013.93
Other	152,470.11	158,485.28	152,470.11
Insurance Deposits	-	-	-
Due from Other Funds	803,479.59	365,295.11	716,939.61
Due from Other Governments	961,615.37	1,543,186.91	963,105.95
Cash - Restricted	<u>165,070.96</u>	<u>140,830.26</u>	<u>96,625.80</u>
Total Assets	<u>\$ 3,379,241.64</u>	<u>\$ 3,475,629.74</u>	<u>\$ 3,177,446.96</u>
LIABILITIES			
Accounts Payable	\$ 277,626.01	\$ 251,046.33	\$ 279,989.59
Payroll Liabilities	422,252.02	356,265.41	475,063.83
Accrued Salaries and Wages	56,708.75	56,708.75	56,708.75
Due to Other Funds	<u>(19,963.27)</u>	<u>136,749.65</u>	<u>99,586.79</u>
Total Liabilities	<u>736,623.51</u>	<u>800,770.14</u>	<u>911,348.96</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>1,507,416.13</u>	<u>1,539,657.60</u>	<u>1,130,896.00</u>
Total Fund Balances	<u>2,642,618.13</u>	<u>2,674,859.60</u>	<u>2,266,098.00</u>
Total Liabilities and Fund Balances	<u>\$ 3,379,241.64</u>	<u>\$ 3,475,629.74</u>	<u>\$ 3,177,446.96</u>

CITY OF WALKER
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE
For the Period Ended February 28, 2023

	CURRENT YEAR <u>02/28/23</u>	PRIOR YEAR <u>02/28/22</u>	UNAUDITED PRIOR YEAR <u>12/31/22</u>
Revenues:			
Taxes	911,731.80	877,143.58	4,431,006.97
Licenses and Permits	79,793.51	69,580.51	494,353.26
Fines and Forfeits	83,670.93	61,629.37	398,037.72
Interest Income	4,421.82	1,419.33	19,938.70
Fees	18,723.00	19,944.00	115,200.48
Charges for Services	4,425.00	-	8,850.00
Intergovernmental	10,570.94	4,363.00	256,385.78
Parks and Recreation Concessions	8,039.25	10,085.71	67,807.03
Miscellaneous	5,128.74	3,982.01	60,830.11
	<hr/>	<hr/>	<hr/>
Total Revenues	1,126,504.99	1,048,147.51	5,852,410.05
Expenditures:			
Current:			
General and Administrative	359,279.83	338,723.27	2,394,677.39
Animal Control	46,825.49	47,605.29	285,346.16
Parks and Recreation	106,733.45	119,694.36	912,684.66
Police Department	430,917.58	342,925.45	2,582,349.91
Street Department	202,233.32	156,639.52	1,473,479.70
Capital Outlay	44,537.11	138,902.16	1,605,093.95
Debt Service	52,474.79	60,059.76	667,050.82
	<hr/>	<hr/>	<hr/>
Total Expenditures	1,243,001.57	1,204,549.81	9,920,682.59
Excess (Deficiency) of Revenues over Expenditures	(116,496.58)	(156,402.30)	(4,068,272.54)
Other Financing Sources (Uses):			
Sale of Capital Assets	-	-	12,000.00
Proceeds from Debt	-	-	-
Transfers In	493,016.71	596,350.05	4,087,458.69
Transfers Out	-	-	-
	<hr/>	<hr/>	<hr/>
Total Other Financing Sources (Uses)	493,016.71	596,350.05	4,099,458.69
Net Change in Fund Balance	376,520.13	439,947.75	31,186.15

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

FOR PERIOD ENDED 02/28/23

	PRIOR YEAR <u>2/28/2022</u>	CURRENT YEAR <u>2/28/2023</u>	ORIGINAL BUDGET	BUDGET
REVENUES				
Taxes	877,143.58	911,731.80	3,833,000.00	3,833,000.00
Licenses and Permits	69,580.51	79,793.51	425,000.00	425,000.00
Fines and Forfeits	61,629.37	83,670.93	440,000.00	440,000.00
Interest Income	1,419.33	4,421.82	18,000.00	18,000.00
Fees	19,944.00	18,723.00	136,000.00	136,000.00
Charges for Services	-	4,425.00	8,800.00	8,800.00
Intergovernmental	4,363.00	10,570.94	1,997,538.00	1,997,538.00
Parks and Recreation Concessions	10,085.71	8,039.25	96,100.00	96,100.00
Miscellaneous	3,982.01	5,128.74	146,500.00	146,500.00
TOTAL GENERAL FUND REVENUES	1,048,147.51	1,126,504.99	7,100,938.00	7,100,938.00
EXPENDITURES				
GENERAL AND ADMINISTRATIVE				
Salaries	143,362.24	159,630.01	1,000,000.00	1,000,000.00
Payroll Taxes and Benefits	91,829.41	94,507.63	537,000.00	537,000.00
Aldermen's Per Diem	5,000.00	5,000.00	60,000.00	60,000.00
Advertising	84.00	492.00	5,000.00	5,000.00
Collection Costs	11,062.68	24,991.09	103,500.00	103,500.00
Bank Charges	94.94	110.59	200.00	200.00
Contracted Services	3,604.66	6,959.50	47,000.00	47,000.00
Coroner Fees	-	150.00	6,000.00	6,000.00
Court Costs	1,500.00	1,500.00	18,000.00	18,000.00
Depreciation	-	-	-	-
Economic Development	10,000.00	10,000.00	55,000.00	55,000.00
Grant Expenditures	-	-	-	-
Insurance	1,378.10	1,556.00	191,400.00	191,400.00
Legal and Professional	1,690.00	1,498.50	56,500.00	56,500.00
Membership Fees / Educational Training	6,932.00	8,748.60	31,000.00	31,000.00
Miscellaneous	550.14	535.07	35,000.00	35,000.00
Printing, Postage, and Office Supplies	16,317.60	5,094.45	43,000.00	43,000.00
Promotional and Community Events	3,277.44	9,500.00	75,000.00	75,000.00
Rental Equipment	1,971.00	1,007.68	18,900.00	18,900.00
Repairs and Maintenance	10,453.02	4,775.89	175,000.00	175,000.00
Small Tools and Supplies	2,203.13	172.68	10,200.00	10,200.00
Telephone	6,773.34	6,546.49	48,000.00	48,000.00
Utilities	18,247.44	12,276.28	167,500.00	167,500.00
Uniforms	55.06	1,841.22	8,000.00	8,000.00
Vehicle Expense	2,337.07	2,386.15	20,000.00	20,000.00
Total General and Administrative	338,723.27	359,279.83	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

PROJECTED THROUGH 01/00/00

	BUDGET REMAINING	Projected Actual 1/0/1900	Projected Annual Budget Remaining	% Variance
REVENUES				
Taxes	(2,921,268.20)	3,315,555.31	(517,444.69)	-13.50%
Licenses and Permits	(345,206.49)	376,479.19	(48,520.81)	-11.42%
Fines and Forfeits	(356,329.07)	502,025.58	62,025.58	14.10%
Interest Income	(13,578.18)	26,530.92	8,530.92	47.39%
Fees	(117,277.00)	120,802.74	(15,197.26)	-11.17%
Charges for Services	(4,375.00)	11,050.00	2,250.00	25.57%
Intergovernmental	(1,986,967.06)	2,143,299.96	145,761.96	7.30%
Parks and Recreation Concessions	(88,060.75)	48,235.50	(47,864.50)	-49.81%
Miscellaneous	(141,371.26)	9,070.64	(137,429.36)	-93.81%
TOTAL GENERAL FUND REVENUES	(5,974,433.01)	6,553,049.84	(547,888.16)	-7.72%

EXPENDITURES

GENERAL AND ADMINISTRATIVE

Salaries	840,369.99	1,064,944.05	(64,944.05)	-6.49%
Payroll Taxes and Benefits	442,492.37	523,274.06	13,725.94	2.56%
Aldermen's Per Diem	55,000.00	60,000.00	-	0.00%
Advertising	4,508.00	2,952.00	2,048.00	40.96%
Collection Costs	78,508.91	152,951.33	(49,451.33)	-47.78%
Bank Charges	89.41	663.54	(463.54)	-231.77%
Contracted Services	40,040.50	41,757.00	5,243.00	11.16%
Coroner Fees	5,850.00	900.00	5,100.00	85.00%
Court Costs	16,500.00	18,000.00	-	0.00%
Depreciation	-	-	-	#DIV/0!
Economic Development	45,000.00	57,000.00	(2,000.00)	-3.64%
Grant Expenditures	-	-	-	#DIV/0!
Insurance	189,844.00	9,336.00	182,064.00	95.12%
Legal and Professional	55,001.50	17,094.70	39,405.30	69.74%
Membership Fees / Educational Training	22,251.40	52,491.60	(21,491.60)	-69.33%
Miscellaneous	34,464.93	3,210.42	31,789.58	90.83%
Printing, Postage, and Office Supplies	37,905.55	30,566.70	12,433.30	28.91%
Promotional and Community Events	65,500.00	57,000.00	18,000.00	24.00%
Rental Equipment	17,892.32	6,046.08	12,853.92	68.01%
Repairs and Maintenance	170,224.11	28,655.34	146,344.66	83.63%
Small Tools and Supplies	10,027.32	1,036.08	9,163.92	89.84%
Telephone	41,453.51	39,278.94	8,721.06	18.17%
Utilities	155,223.72	73,657.68	93,842.32	56.03%
Uniforms	6,158.78	11,047.32	(3,047.32)	-38.09%
Vehicle Expense	17,613.85	14,316.90	5,683.10	28.42%
Total General and Administrative	2,351,920.17	2,266,179.74	445,020.26	16.41%

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

FOR PERIOD ENDED 02/28/23

	PRIOR YEAR <u>2/28/2022</u>	CURRENT YEAR <u>2/28/2023</u>	ORIGINAL BUDGET	<u>BUDGET</u>
ANIMAL CONTROL				
Salaries	20,868.84	22,629.83	140,000.00	140,000.00
Aldermen's Per Diem	-	-	-	-
Payroll Taxes and Benefits	15,330.30	14,337.84	103,800.00	103,800.00
Animal Care Expense	5,324.00	5,325.45	17,000.00	17,000.00
Depreciation	-	-	-	-
Economic Development	-	-	-	-
Grant Expenditures	-	-	-	-
Insurance	-	311.20	7,700.00	7,700.00
Legal and Professional	-	139.00	4,900.00	4,900.00
Membership Fees / Educational Training	-	-	1,000.00	1,000.00
Miscellaneous	84.36	42.18	1,100.00	1,100.00
Printing, Postage, and Office Supplies	1,334.73	58.56	1,500.00	1,500.00
Promotional and Community Events	-	-	-	-
Repairs and Maintenance	1,929.04	1,078.54	7,500.00	7,500.00
Small Tools and Supplies	518.63	378.02	16,700.00	16,700.00
Telephone	554.53	695.00	4,300.00	4,300.00
Utilities	1,229.12	995.76	12,000.00	12,000.00
Uniforms	89.68	63.72	1,300.00	1,300.00
Vehicle Expense	342.06	770.39	2,200.00	2,200.00
Total Animal Control	47,605.29	46,825.49	321,000.00	321,000.00
PARKS AND RECREATION				
Salaries	41,791.46	37,017.32	270,000.00	270,000.00
Aldermen's Per Diem	-	-	-	-
Payroll Taxes and Benefits	19,087.70	22,527.08	111,400.00	111,400.00
Bank Charges	-	39.99	-	-
Contracted Services	19,956.80	21,587.90	131,500.00	131,500.00
Concession Supplies	7,512.09	4,064.73	42,500.00	42,500.00
Depreciation	-	-	-	-
Grant Expenditures	-	-	-	-
Insurance	-	2,178.38	31,700.00	31,700.00
Legal and Professional	-	208.50	7,800.00	7,800.00
Membership Fees / Educational Training	200.00	-	8,000.00	8,000.00
Miscellaneous	342.76	767.91	47,700.00	47,700.00
Printing, Postage, and Office Supplies	1,257.32	852.24	6,700.00	6,700.00
Promotional and Community Events	-	-	-	-
Recreational Supplies	10,767.62	8,873.84	50,000.00	50,000.00
Rental Equipment	6,477.44	357.80	17,000.00	17,000.00
Repairs and Maintenance	6,608.22	2,550.81	71,000.00	71,000.00
Small Tools and Supplies	551.15	884.38	15,500.00	15,500.00
Telephone	1,354.34	874.37	11,000.00	11,000.00
Utilities	3,593.25	3,731.32	60,000.00	60,000.00
Uniforms	194.21	216.88	2,500.00	2,500.00
Total Parks and Recreation	119,694.36	106,733.45	884,300.00	884,300.00

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

PROJECTED THROUGH 01/00/00

	BUDGET REMAINING	Projected Actual 1/0/1900	Projected Annual Budget Remaining	% Variance
ANIMAL CONTROL				
Salaries	117,370.17	147,093.90	(7,093.90)	-5.07%
Aldermen's Per Diem	-	-	-	#DIV/0!
Payroll Taxes and Benefits	89,462.16	90,475.82	13,324.18	12.84%
Animal Care Expense	11,674.55	11,752.70	5,247.30	30.87%
Depreciation	-	-	-	#DIV/0!
Economic Development	-	-	-	#DIV/0!
Grant Expenditures	-	-	-	#DIV/0!
Insurance	7,388.80	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	1,000.00	-	1,000.00	100.00%
Miscellaneous	1,057.82	253.08	846.92	76.99%
Printing, Postage, and Office Supplies	1,441.44	351.36	1,148.64	76.58%
Promotional and Community Events	-	-	-	#DIV/0!
Repairs and Maintenance	6,421.46	6,471.24	1,028.76	13.72%
Small Tools and Supplies	16,321.98	2,268.12	14,431.88	86.42%
Telephone	3,605.00	4,170.00	130.00	3.02%
Utilities	11,004.24	5,974.56	6,025.44	50.21%
Uniforms	1,236.28	382.32	917.68	70.59%
Vehicle Expense	1,429.61	4,622.34	(2,422.34)	-110.11%
Total Animal Control	274,174.51	282,633.53	38,366.47	11.95%
PARKS AND RECREATION				
Salaries	232,982.68	240,612.58	29,387.42	10.88%
Aldermen's Per Diem	-	-	-	#DIV/0!
Payroll Taxes and Benefits	88,872.92	114,114.26	(2,714.26)	-2.44%
Bank Charges	(39.99)	239.94	(239.94)	#DIV/0!
Contracted Services	109,912.10	129,527.40	1,972.60	1.50%
Concession Supplies	38,435.27	42,500.00	-	0.00%
Depreciation	-	-	-	#DIV/0!
Grant Expenditures	-	-	-	#DIV/0!
Insurance	29,521.62	31,064.74	635.26	2.00%
Legal and Professional	7,591.50	1,552.57	6,247.43	80.10%
Membership Fees / Educational Training	8,000.00	-	8,000.00	100.00%
Miscellaneous	46,932.09	4,607.46	43,092.54	90.34%
Printing, Postage, and Office Supplies	5,847.76	5,113.44	1,586.56	23.68%
Promotional and Community Events	-	-	-	#DIV/0!
Recreational Supplies	41,126.16	53,243.04	(3,243.04)	-6.49%
Rental Equipment	16,642.20	2,146.80	14,853.20	87.37%
Repairs and Maintenance	68,449.19	15,304.86	55,695.14	78.44%
Small Tools and Supplies	14,615.62	5,306.28	10,193.72	65.77%
Telephone	10,125.63	5,246.22	5,753.78	52.31%
Utilities	56,268.68	22,387.92	37,612.08	62.69%
Uniforms	2,283.12	1,301.28	1,198.72	47.95%
Total Parks and Recreation	777,566.55	674,268.79	210,031.21	23.75%

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

FOR PERIOD ENDED 02/28/23

	PRIOR YEAR <u>2/28/2022</u>	CURRENT YEAR <u>2/28/2023</u>	ORIGINAL BUDGET	BUDGET
POLICE DEPARTMENT				
Salaries	164,967.21	192,510.70	1,310,500.00	1,310,500.00
Aldermen's Per Diem	-	-	-	-
Payroll Taxes and Benefits	134,061.85	148,307.54	859,600.00	859,600.00
Contracted Services	992.31	1,615.20	7,500.00	7,500.00
Court Costs	-	-	-	-
Depreciation	-	-	-	-
Grant Expenditures	-	-	-	-
Insurance	-	7,780.00	141,500.00	141,500.00
Legal and Professional	1,035.00	1,972.00	26,000.00	26,000.00
Membership Fees / Educational Training	1,627.00	4,046.98	33,000.00	33,000.00
Miscellaneous	1,464.08	19,632.50	31,000.00	31,000.00
Printing, Postage, and Office Supplies	768.86	2,277.07	24,200.00	24,200.00
Promotional and Community Events	-	(1,000.00)	3,000.00	3,000.00
Rental Equipment	1,666.98	6,580.77	39,400.00	39,400.00
Repairs and Maintenance	12,291.53	8,215.00	53,600.00	53,600.00
Small Tools and Supplies	65.23	1,673.96	26,500.00	26,500.00
Telephone	4,764.34	5,117.90	33,500.00	33,500.00
Utilities	1,806.72	1,742.78	17,000.00	17,000.00
Uniforms	5,000.00	5,727.95	22,000.00	22,000.00
Vehicle Expense	12,414.34	24,717.23	155,000.00	155,000.00
Total Police Department	<u>342,925.45</u>	<u>430,917.58</u>	<u>2,783,300.00</u>	<u>2,783,300.00</u>
STREET DEPARTMENT				
Salaries	79,683.99	89,341.63	550,000.00	550,000.00
Aldermen's Per Diem	-	-	-	-
Payroll Taxes and Benefits	32,960.31	39,809.24	212,000.00	212,000.00
Contracted Services	200.00	810.00	6,000.00	6,000.00
Depreciation	-	-	-	-
Equipment Expense	5,750.47	16,080.88	140,000.00	140,000.00
Grant Expenditures	-	-	-	-
Insurance	74.00	12,136.80	106,300.00	106,300.00
Landscaping and Beautification	-	-	-	-
Legal and Professional	-	3,011.00	105,000.00	105,000.00
Membership Fees / Educational Training	-	1,904.00	5,500.00	5,500.00
Miscellaneous	146.92	141.43	8,000.00	8,000.00
Printing, Postage, and Office Supplies	1,275.48	682.41	3,500.00	3,500.00
Rental Equipment	426.63	465.92	15,000.00	15,000.00
Repairs and Maintenance	23,894.93	24,014.61	119,500.00	119,500.00
Small Tools and Supplies	2,410.83	2,072.11	23,000.00	23,000.00
Telephone	844.48	965.99	7,500.00	7,500.00
Utilities	7,971.54	9,445.52	95,000.00	95,000.00
Uniforms	999.94	1,351.78	5,400.00	5,400.00
Total Street Department	<u>156,639.52</u>	<u>202,233.32</u>	<u>1,401,700.00</u>	<u>1,401,700.00</u>

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

	BUDGET REMAINING	PROJECTED THROUGH 01/00/00		
		Projected Actual 1/0/1900	Projected Annual Budget Remaining	% Variance
POLICE DEPARTMENT				
Salaries	1,117,989.30	1,250,419.56	60,080.44	4.58%
Aldermen's Per Diem	-	-	-	#DIV/0!
Payroll Taxes and Benefits	711,292.46	910,554.97	(50,954.97)	-5.93%
Contracted Services	5,884.80	9,691.20	(2,191.20)	-29.22%
Court Costs	-	-	-	#DIV/0!
Depreciation	-	-	-	#DIV/0!
Grant Expenditures	-	-	-	#DIV/0!
Insurance	133,720.00	118,247.51	23,252.49	16.43%
Legal and Professional	24,028.00	23,898.86	2,101.14	8.08%
Membership Fees / Educational Training	28,953.02	24,281.88	8,718.12	26.42%
Miscellaneous	11,367.50	117,795.00	(86,795.00)	-279.98%
Printing, Postage, and Office Supplies	21,922.93	13,662.42	10,537.58	43.54%
Promotional and Community Events	4,000.00	-	3,000.00	100.00%
Rental Equipment	32,819.23	39,484.62	(84.62)	-0.21%
Repairs and Maintenance	45,385.00	49,290.00	4,310.00	8.04%
Small Tools and Supplies	24,826.04	10,043.76	16,456.24	62.10%
Telephone	28,382.10	30,707.40	2,792.60	8.34%
Utilities	15,257.22	10,456.68	6,543.32	38.49%
Uniforms	16,272.05	34,367.70	(12,367.70)	-56.22%
Vehicle Expense	130,282.77	148,303.38	6,696.62	4.32%
Total Police Department	2,352,382.42	2,791,204.94	(7,904.94)	-0.28%
STREET DEPARTMENT				
Salaries	460,658.37	580,720.60	(30,720.60)	-5.59%
Aldermen's Per Diem	-	-	-	#DIV/0!
Payroll Taxes and Benefits	172,190.76	246,205.08	(34,205.08)	-16.13%
Contracted Services	5,190.00	4,860.00	1,140.00	19.00%
Depreciation	-	-	-	#DIV/0!
Equipment Expense	123,919.12	96,485.28	43,514.72	31.08%
Grant Expenditures	-	-	-	#DIV/0!
Insurance	94,163.20	99,551.67	6,748.33	6.35%
Landscaping and Beautification	-	-	-	#DIV/0!
Legal and Professional	101,989.00	25,930.66	79,069.34	75.30%
Membership Fees / Educational Training	3,596.00	11,424.00	(5,924.00)	-107.71%
Miscellaneous	7,858.57	848.58	7,151.42	89.39%
Printing, Postage, and Office Supplies	2,817.59	4,094.46	(594.46)	-16.98%
Rental Equipment	14,534.08	2,795.52	12,204.48	81.36%
Repairs and Maintenance	95,485.39	144,087.66	(24,587.66)	-20.58%
Small Tools and Supplies	20,927.89	12,432.66	10,567.34	45.94%
Telephone	6,534.01	5,795.94	1,704.06	22.72%
Utilities	85,554.48	56,673.12	38,326.88	40.34%
Uniforms	4,048.22	8,110.68	(2,710.68)	-50.20%
Total Street Department	1,199,466.68	1,300,015.91	101,684.09	7.25%

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

	PRIOR YEAR <u>2/28/2022</u>	FOR PERIOD ENDED 02/28/23		
		CURRENT YEAR <u>2/28/2023</u>	ORIGINAL BUDGET	<u>BUDGET</u>
Total Departmental Expenditures	1,005,587.89	1,145,989.67	8,101,500.00	8,101,500.00
Capital Outlay	138,902.16	44,537.11	2,888,758.50	2,888,758.50
Debt Service	60,059.76	52,474.79	661,200.00	661,200.00
TOTAL GENERAL FUND EXPENDITURES	1,204,549.81	1,243,001.57	11,651,458.50	11,651,458.50
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(156,402.30)	(116,496.58)	(4,550,520.50)	(4,550,520.50)
OTHER FINANCING SOURCES (USES)				
Sale of Capital Assets	-	-	180,000.00	180,000.00
Proceeds from Debt	-	-	-	-
Transfers In	596,350.05	493,016.71	3,910,000.00	3,910,000.00
Transfers Out				
Total Other Financing Sources (Uses)	596,350.05	493,016.71	4,090,000.00	4,090,000.00
NET CHANGE IN FUND BALANCE	439,947.75	376,520.13	(460,520.50)	(460,520.50)
FUND BALANCE AT BEGINNING OF YEAR	2,234,911.85	2,266,098.00	2,234,935.00	2,234,935.00
FUND BALANCE AT END OF YEAR	\$ 2,674,859.60	\$ 2,642,618.13	\$ 1,774,414.50	\$ 1,774,414.50
	\$ 2,674,859.60	\$ 2,642,618.13		
	\$ -	\$ -		

TOTAL REVENUE CHECK

\$ 11,190,938.00

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

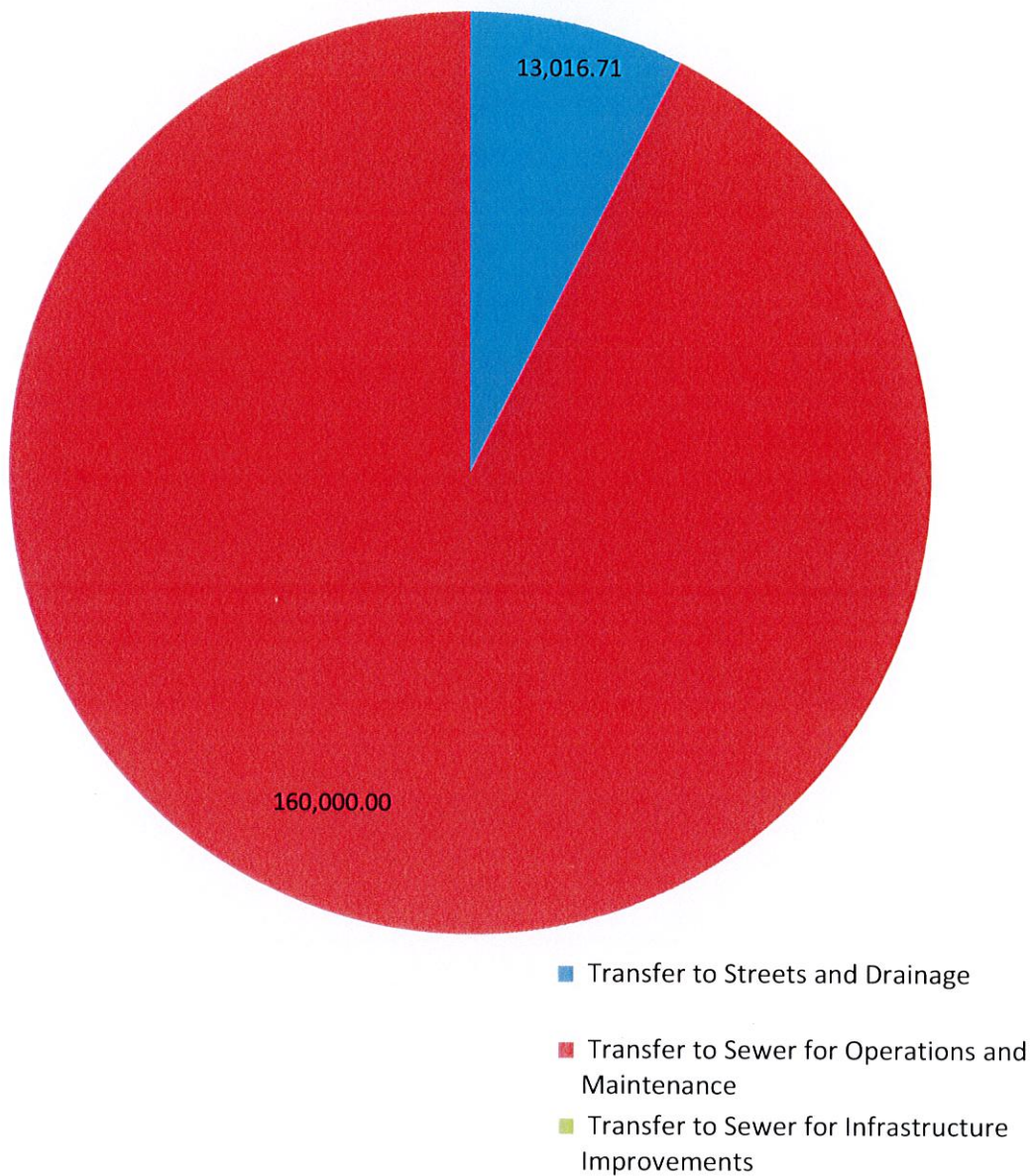
	<u>BUDGET REMAINING</u>	<u>PROJECTED THROUGH 01/00/00</u>		
		<u>Projected Actual 1/0/1900</u>	<u>Projected Annual Budget Remaining</u>	<u>% Variance</u>
Total Departmental Expenditures	6,955,510.33	7,311,302.91	790,197.09	9.75%
Capital Outlay	2,844,221.39	2,906,140.08	(17,381.58)	-0.60%
Debt Service	608,725.21	661,200.00	-	0.00%
TOTAL GENERAL FUND EXPENDITURES	<u>10,408,456.93</u>	<u>10,878,642.99</u>	<u>772,815.51</u>	6.63%
EXCESS (DEIFICIENCY) OF REVENUES OVER EXPENDITURES	4,434,023.92	(4,325,593.15)	224,927.35	
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	(3,416,983.29)	3,910,000.00	-	0.00%
Transfers Out				
Total Other Financing Sources (Uses)	<u>(3,596,983.29)</u>	<u>4,013,278.00</u>	<u>(76,722.00)</u>	-1.88%
NET CHANGE IN FUND BALANCE	<u>837,040.63</u>	<u>(312,315.15)</u>	<u>148,205.35</u>	
FUND BALANCE AT BEGINNING OF YEAR		2,266,098.00		
FUND BALANCE AT END OF YEAR		<u>\$ 1,953,782.85</u>		

TOTAL REVENUE CHECK

Special Revenue Fund

Expenditures/Uses through February 28, 2023 \$ 5,413.65

Chart of Transfers



CITY OF WALKER
SPECIAL REVENUE FUND
 BALANCE SHEET
 As of February 28, 2023

	CURRENT YEAR <u>2/28/2023</u>	PRIOR YEAR <u>2/28/2022</u>	UNAUDITED PRIOR YEAR <u>12/31/2022</u>
ASSETS			
Cash and Cash Equivalents	\$ 4,346,248.99	\$ 3,439,884.78	\$ 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	-	-	-
	<hr/>	<hr/>	<hr/>
Total Assets	<u>\$ 4,545,988.61</u>	<u>\$ 3,639,624.40</u>	<u>\$ 4,204,368.92</u>
LIABILITIES			
Due to Other Funds	<u>\$ 759,544.24</u>	<u>\$ 567,085.55</u>	<u>\$ 586,526.53</u>
Total Liabilities	<hr/> <u>759,544.24</u>	<hr/> <u>567,085.55</u>	<hr/> <u>586,526.53</u>
FUND BALANCE			
Assigned to Special Revenue Fund	3,786,444.37	3,072,538.85	3,617,842.39
Unassigned	-	-	-
	<hr/>	<hr/>	<hr/>
Total Fund Balance	<u>3,786,444.37</u>	<u>3,072,538.85</u>	<u>3,617,842.39</u>
Total Liabilities and Fund Balance	<u>\$ 4,545,988.61</u>	<u>\$ 3,639,624.40</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 February 28, 2023

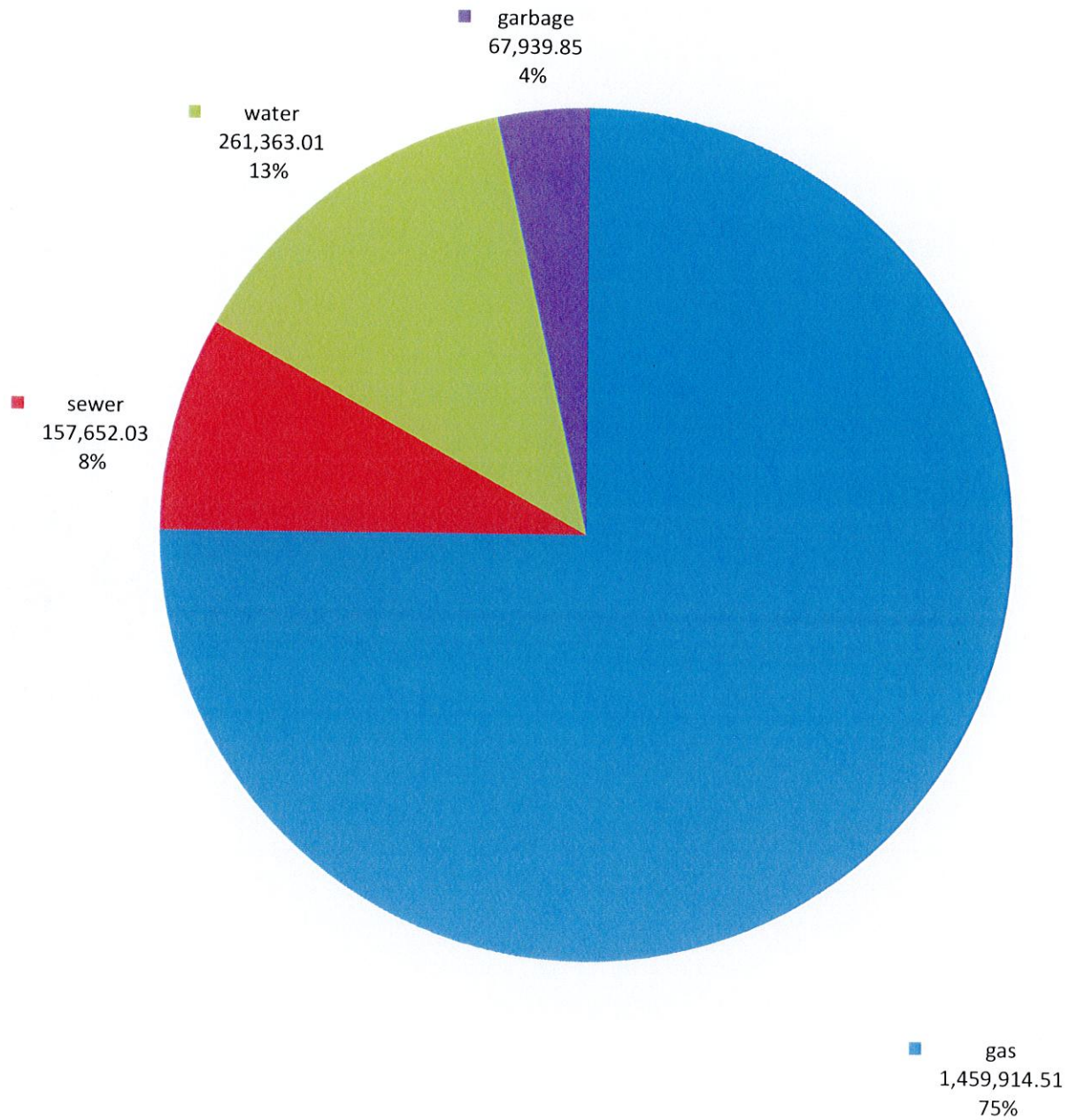
	CURRENT YEAR <u>02/28/23</u>	PRIOR YEAR <u>02/28/22</u>	UNAUDITED PRIOR YEAR <u>12/31/22</u>
Revenues:			
Taxes	\$ 339,775.85	\$ 354,817.82	\$ 1,871,805.73
Interest Income	<u>7,256.49</u>	<u>5,674.12</u>	<u>39,166.52</u>
Total Revenues	347,032.34	360,491.94	1,910,972.25
Expenditures:			
General Expenses	5,413.65	5,375.20	31,109.99
Debt Service	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>5,413.65</u>	<u>5,375.20</u>	<u>31,109.99</u>
Excess (Deficiency) of Revenues over Expenditures	341,618.69	355,116.74	1,879,862.26
Other Financing Sources (Uses):			
Issuance of Bonds	-	-	-
Payment to Refund Bonds	-	-	-
Discounts on Bond Issuance	-	-	-
Transfers Out	<u>(173,016.71)</u>	<u>(173,016.71)</u>	<u>(1,152,458.69)</u>
Total Other Financing Sources (Uses)	<u>(173,016.71)</u>	<u>(173,016.71)</u>	<u>(1,152,458.69)</u>
Net Change in Fund Balance	168,601.98	182,100.03	727,403.57
Fund Balance at Beginning of Year	<u>3,168,629.99</u>	<u>2,890,438.82</u>	<u>2,441,226.42</u>
Fund Balance at End of Year	<u>\$ 3,337,231.97</u>	<u>\$ 3,072,538.85</u>	<u>\$ 3,168,629.99</u>
Transfer to Streets and Drainage	13,016.71	13,016.71	192,458.69
Transfer to Sewer for Operations and Maintenance	160,000.00	160,000.00	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 02/28/23				PROJECTED THROUGH 01/00/00			
	PRIOR YEAR 2/28/2022	CURRENT YEAR 2/28/2023	ORIGINAL BUDGET	BUDGET	BUDGET REMAINING	Projected Actual 1/01/1900	Projected Annual Budget Remaining	% Variance
Revenues:								
Taxes	354,817.82	339,775.85	1,650,000.00	1,650,000.00	(1,310,224.15)	1,519,262.81	(130,737.19)	-7.92%
Interest	5,674.12	7,256.49	40,000.00	40,000.00	(32,743.51)	43,538.94	3,538.94	8.85%
Miscellaneous	-	-	-	-	-	-	-	#DIV/0!
Total Revenues	360,491.94	347,032.34	1,690,000.00	1,690,000.00	(1,342,967.66)	1,562,801.75	(127,198.25)	-7.53%
Expenditures:								
General Expenses	5,375.20	5,413.65	28,000.00	28,000.00	22,586.35	32,481.90	(4,481.90)	-16.01%
Debt Service	-	-	-	-	-	-	-	#DIV/0!
Total Expenditures	5,375.20	5,413.65	28,000.00	28,000.00	22,586.35	32,481.90	(4,481.90)	-16.01%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	355,116.74	341,618.69	1,662,000.00	1,662,000.00	(1,320,381.31)	1,530,319.85	(131,680.15)	
Other Financing Sources (Uses):								
Issuance of Bonds	-	-	-	-	-	-	-	#DIV/0!
Payment to Refund Bonds	-	-	-	-	-	-	-	#DIV/0!
Discounts on Bond Issuance	-	-	-	-	-	-	-	
Transfers Out	(173,016.71)	(173,016.71)	(2,125,000.00)	(2,125,000.00)	(1,951,983.29)	(1,295,000.00)	(830,000.00)	39.06%
Total Other Financing Sources (Uses)	(173,016.71)	(173,016.71)	(2,125,000.00)	(2,125,000.00)	(1,951,983.29)	(1,295,000.00)	(830,000.00)	39.06%
NET CHANGE IN FUND BALANCE	182,100.03	168,601.98	(463,000.00)	(463,000.00)	\$ 631,601.98	235,319.85	\$ 698,319.85	150.83%

Enterprise Fund

Total Operating Expenditures through February 28, 2023 \$ 1,946,869.40



CITY OF WALKER
ENTERPRISE FUND
STATEMENT OF NET POSITION
As of February 28, 2023

	CURRENT YEAR <u>2/28/2023</u>	PRIOR YEAR <u>2/28/2022</u>	UNAUDITED PRIOR YEAR <u>12/31/2022</u>
Current Assets:			
Cash and Cash Equivalents	7,276,264.65	5,921,309.74	6,794,445.37
Due from Other Funds	<u>173,736.73</u>	<u>361,562.46</u>	<u>513,526.24</u>
	7,450,001.38	6,282,872.20	7,307,971.61
Receivables:			
Accounts, Net	1,524,056.58	1,794,927.88	1,570,486.92
Unbilled Utility Sales	559,978.92	559,978.92	559,978.92
Due from Other Governments	<u>93,727.79</u>	<u>359,219.74</u>	<u>93,727.79</u>
	2,177,763.29	2,714,126.54	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	10,204,069.44	9,573,303.51	10,108,470.01
Noncurrent Assets:			
Restricted Cash, Cash Equivalents, and Investments:			
Revenue Bond Covenant Accounts	486,795.66	485,508.25	380,928.91
Investments - Customer Deposits	907,975.38	906,982.43	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>17,810,987.14</u>	<u>17,086,562.62</u>	<u>17,688,475.93</u>
Total Noncurrent Assets	<u>19,230,608.18</u>	<u>18,503,903.30</u>	<u>19,002,230.22</u>
Total Assets	<u>\$ 29,853,697.62</u>	<u>\$ 28,496,226.81</u>	<u>\$ 29,529,720.23</u>

CITY OF WALKER
ENTERPRISE FUND
STATEMENT OF NET POSITION
As of February 28, 2023

	CURRENT YEAR <u>2/28/2023</u>	PRIOR YEAR <u>2/28/2022</u>	UNAUDITED PRIOR YEAR <u>12/31/2022</u>
Current Liabilities:			
Accounts Payable	\$ 521,307.01	\$ 518,712.26	\$ 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	910,265.72	852,121.92	900,665.98
Due to LP Sewer District	35,571.79	-	23,921.50
Due to Other Funds	(261,117.28)	(333,173.12)	(255,349.80)
Other Current Liabilities	103,291.05	124,854.43	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	3,269,824.48	3,151,685.25	3,828,039.34
Noncurrent Liabilities:			
Bonds Payable - Less Current Portion	2,953,163.79	3,643,700.26	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>3,085,996.80</u>	<u>3,776,533.27</u>	<u>3,106,935.80</u>
 Total Liabilities	 <u>6,355,821.28</u>	 <u>6,928,218.52</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>9,326,630.34</u>	<u>7,198,264.29</u>	<u>8,423,498.09</u>
 Total Net Position	 <u>23,497,876.34</u>	 <u>21,568,008.29</u>	 <u>22,594,745.09</u>
 Total Liabilities and Net Position	 <u>\$ 29,853,697.62</u>	 <u>\$ 28,496,226.81</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 February 28, 2023

	CURRENT YEAR <u>02/28/23</u>	PRIOR YEAR <u>02/28/22</u>	UNAUDITED PRIOR YEAR <u>12/31/22</u>
Operating Revenues:			
Charges for Services	\$ 2,684,197.43	\$ 2,800,613.94	\$ 12,055,410.80
Waste Management CNG	166,626.29	127,245.10	944,831.81
Waste Management Fees	-	-	-
Waste Management Fees - Chemicals	-	-	-
Delinquent Charges	32,077.66	221.55	140,820.23
Miscellaneous Charges	<u>165,080.29</u>	<u>119,638.94</u>	<u>955,960.28</u>
Total Operating Revenues	3,047,981.67	3,047,719.53	14,097,023.12
Operating Expenses:			
Natural Gas Purchases	1,131,597.96	835,127.94	4,222,178.47
Salaries and Wages	240,773.69	245,810.98	1,515,539.37
Payroll Taxes and Benefits	130,343.58	126,750.06	668,040.27
Contract Services	205,708.06	169,982.36	1,155,756.09
Depreciation	-	-	-
Equipment Expense	18,352.72	12,855.69	124,776.68
Equipment Rental	11,426.25	12,578.87	80,831.49
Lab Fees	5,992.48	3,577.50	43,602.34
Maintenance	84,865.57	201,711.09	1,453,975.41
Maintenance - Waste Management Chem	-	-	-
Small Tools and Supplies	3,362.85	3,589.69	52,895.03
Utilities	29,499.43	27,086.75	307,261.65
Insurance Expense	7,157.60	148.00	164,871.51
Miscellaneous Expense	16,543.56	15,130.47	149,497.23
Office Expense	3,910.00	7,664.95	30,203.85
Professional Fees	44,872.45	13,681.64	337,852.58
Telephone Expense	8,385.13	5,347.79	52,519.86
Bad Debt Expense	<u>4,078.07</u>	<u>2,016.48</u>	<u>20,754.90</u>
Total Operating Expenses	<u>1,946,869.40</u>	<u>1,683,060.26</u>	<u>10,380,556.73</u>
Operating Income (Loss)			
Before Depreciation	1,101,112.27	1,364,659.27	3,716,466.39
Depreciation	<u>-</u>	<u>-</u>	<u>-</u>
Operating Income (Loss)			
After Depreciation	1,101,112.27	1,364,659.27	3,716,466.39
Add:			
Nonoperating Revenues	122,239.31	17,131.53	1,318,589.72
Donations	-	-	-
Transfers In	160,000.00	160,000.00	960,000.00
Less:			
Nonoperating Expenses	220.33	4,466.76	119,328.61
Transfers Out	<u>480,000.00</u>	<u>583,333.34</u>	<u>3,895,000.00</u>
Change in Net Assets	903,131.25	953,990.70	1,980,727.50
Total Net Assets at Beginning of Year	<u>22,594,740.79</u>	<u>20,614,013.29</u>	<u>20,614,013.29</u>
Total Net Assets at End of Year	<u>\$ 23,497,872.04</u>	<u>\$ 21,568,003.99</u>	<u>\$ 22,594,740.79</u>

CITY OF WALKER - ENTERPRISE FUND

GAS DEPARTMENT STATEMENT OF NET

FOR PERIOD ENDED 02/28/23

INCOME (LOSS) FROM OPERATIONS	PRIOR YEAR <u>2/28/2022</u>	CURRENT YEAR <u>2/28/2023</u>	ORIGINAL BUDGET	BUDGET
OPERATING REVENUES				
CHARGES FOR SERVICES	\$ 2,282,192.97	\$ 2,111,898.84	\$ 8,450,000.00	\$ 8,450,000.00
Charges for Services	40,141.00	41,460.00	235,000.00	235,000.00
Fuel Adjustment	87,104.10	125,166.29	650,000.00	650,000.00
WASTE MANAGEMENT CNG	127,245.10	166,626.29	885,000.00	885,000.00
DELINQUENT CHARGES	121.55	25,565.19	90,000.00	90,000.00
MISCELLANEOUS CHARGES	90,760.01	122,152.82	652,000.00	652,000.00
TOTAL OPERATING REVENUES	<u>2,500,319.63</u>	<u>2,426,243.14</u>	10,077,000.00	<u>10,077,000.00</u>
OPERATING EXPENSES				
NATURAL GAS PURCHASES	835,127.94	1,131,597.96	4,367,000.00	4,367,000.00
SALARIES AND WAGES	117,138.94	122,551.32	775,000.00	775,000.00
PAYROLL TAXES AND BENEFITS	65,569.59	76,710.72	420,500.00	420,500.00
CONTRACT SERVICES	22,205.84	61,764.34	262,400.00	262,400.00
DEPRECIATION	-	-	-	-
EQUIPMENT EXPENSES	7,228.91	12,953.34	83,000.00	83,000.00
EQUIPMENT RENTAL	2,830.71	1,592.69	14,500.00	14,500.00
MAINTENANCE	13,836.78	5,623.68	191,500.00	191,500.00
SMALL TOOLS AND SUPPLIES	582.58	1,482.91	18,000.00	18,000.00
UTILITIES	1,471.01	1,550.96	16,200.00	16,200.00
INSURANCE	111.00	2,489.60	104,800.00	104,800.00
MISCELLANEOUS	\$13,755.86	\$15,388.82	71,500.00	\$71,500.00
OFFICE EXPENSE	3,673.65	1,589.61	13,700.00	13,700.00
PROFESSIONAL FEES	4,854.64	17,648.28	153,500.00	153,500.00
TELEPHONE EXPENSE	2,728.08	5,622.73	30,100.00	30,100.00
BAD DEBT EXPENSE	207.53	1,347.55	15,000.00	15,000.00
TOTAL OPERATING EXPENSES	<u>1,091,323.06</u>	<u>1,459,914.51</u>	6,536,700.00	<u>6,536,700.00</u>
OPERATING INCOME (LOSS) BEFORE DEPRECIATION	1,408,996.57	966,328.63	3,540,300.00	3,540,300.00
DEPRECIATION	-	-	309,700.00	309,700.00
OPERATING INCOME (LOSS) AFTER DEPRECIATION	<u>1,408,996.57</u>	<u>966,328.63</u>	3,230,600.00	<u>3,230,600.00</u>
ADD:				
NONOPERATING REVENUES	10,641.48	13,050.32	766,500.00	766,500.00
DONATIONS	-	-	-	-
TRANSFERS IN	\$0.00	\$0.00	\$0.00	\$0.00
LESS:				
NONOPERATING EXPENSES	\$2,172.92	\$73.41	\$75,600.00	\$75,600.00
TRANSFERS OUT	583,333.34	480,000.00	3,575,000.00	3,575,000.00
GAS DEPARTMENT NET INCOME (LOSS)	<u>\$ 834,131.79</u>	<u>\$ 499,305.54</u>	\$ 346,500.00	<u>\$ 346,500.00</u>

CITY OF WALKER - ENTERPRISE FUND

GAS DEPARTMENT STATEMENT OF NET

INCOME (LOSS) FROM OPERATIONS

PROJECTED THROUGH 01/00/00

	BUDGET REMAINING	Projected Actual 1/0/1900	Projected Annual Budget Remaining	% Variance
OPERATING REVENUES				
CHARGES FOR SERVICES	\$ (6,338,101.16)	\$ 8,868,558.60	\$ 418,558.60	4.95%
Charges for Services	(193,540.00)	248,760.00	13,760.00	0.06
Fuel Adjustment	(524,833.71)	750,997.74	100,997.74	0.16
WASTE MANAGEMENT CNG	(718,373.71)	999,757.74	114,757.74	0.13
DELINQUENT CHARGES	(64,434.81)	153,391.14	63,391.14	0.70
MISCELLANEOUS CHARGES	(529,847.18)	732,916.92	80,916.92	0.12
TOTAL OPERATING REVENUES	<u>(7,650,756.86)</u>	<u>10,754,624.40</u>	<u>677,624.40</u>	6.72%
OPERATING EXPENSES				
NATURAL GAS PURCHASES	3,235,402.04	4,222,178.47	144,821.53	3.32%
SALARIES AND WAGES	652,448.68	796,583.59	(21,583.59)	-2.78%
PAYROLL TAXES AND BENEFITS	343,789.28	467,449.12	(46,949.12)	-11.17%
CONTRACT SERVICES	200,635.66	\$370,586.04	(108,186.04)	-41.23%
DEPRECIATION	-	-	-	#DIV/0!
EQUIPMENT EXPENSES	70,046.66	77,720.04	5,279.96	6.36%
EQUIPMENT RENTAL	12,907.31	9,556.14	4,943.86	34.10%
MAINTENANCE	185,876.32	33,742.08	157,757.92	82.38%
SMALL TOOLS AND SUPPLIES	16,517.09	8,897.46	9,102.54	50.57%
UTILITIES	14,649.04	9,305.76	6,894.24	42.56%
INSURANCE	102,310.40	45,105.62	59,694.38	56.96%
MISCELLANEOUS	56,111.18	\$92,332.92	(20,832.92)	-29.14%
OFFICE EXPENSE	12,110.39	9,537.66	4,162.34	30.38%
PROFESSIONAL FEES	135,851.72	116,300.15	37,199.85	24.23%
TELEPHONE EXPENSE	24,477.27	33,736.38	(3,636.38)	-12.08%
BAD DEBT EXPENSE	13,652.45	8,085.30	6,914.70	46.10%
TOTAL OPERATING EXPENSES	<u>5,076,785.49</u>	<u>6,301,116.73</u>	<u>235,583.27</u>	3.60%
OPERATING INCOME (LOSS) BEFORE DEPRECIATION	(2,573,971.37)	4,453,507.67	913,207.67	
DEPRECIATION	309,700.00	-	309,700.00	100.00%
OPERATING INCOME (LOSS) AFTER DEPRECIATION	<u>(2,264,271.37)</u>	<u>4,453,507.67</u>	<u>1,222,907.67</u>	
ADD:				
NONOPERATING REVENUES	(753,449.68)	694,181.27	(72,318.73)	-9.43%
DONATIONS	\$0.00	-	\$0.00	#DIV/0!
TRANSFERS IN	\$0.00	\$0.00	\$0.00	#DIV/0!
LESS:				
NONOPERATING EXPENSES	75,526.59	\$75,240.71	359.29	0.48%
TRANSFERS OUT	3,095,000.00	3,575,000.00	-	0.00%
GAS DEPARTMENT NET INCOME (LOSS)	<u>\$ 152,805.54</u>	<u>\$ 1,497,448.23</u>	<u>\$ 1,150,948.23</u>	

CITY OF WALKER - ENTERPRISE FUND

SEWER DEPARTMENT STATEMENT OF NET

FOR PERIOD ENDED 02/28/23

INCOME (LOSS) FROM OPERATIONS

OPERATING REVENUES

	PRIOR YEAR <u>2/28/2022</u>	CURRENT YEAR <u>2/28/2023</u>	ORIGINAL BUDGET	BUDGET
CHARGES FOR SERVICES	\$ 173,109.57	\$ 195,012.81	\$ 1,120,000.00	\$ 1,120,000.00
WASTE MANAGEMENT FEES-CHEMICALS		-	-	-
DELINQUENT CHARGES	-	2,230.57	13,500.00	13,500.00
MISCELLANEOUS CHARGES	1,205.00	2,571.50	8,400.00	8,400.00
TOTAL OPERATING REVENUES	174,314.57	199,814.88	1,141,900.00	1,141,900.00

OPERATING EXPENSES

SALARIES AND WAGES	82,553.30	60,327.68	420,000.00	420,000.00
PAYROLL TAXES AND BENEFITS	41,484.60	34,046.33	173,200.00	173,200.00
CONTRACT SERVICES	4,387.02	3,029.12	25,000.00	25,000.00
EQUIPMENT EXPENSES	1,378.52	1,566.21	9,200.00	9,200.00
EQUIPMENT RENTAL	8,104.08	8,126.78	80,000.00	80,000.00
LAB FEES	3,530.00	5,957.48	45,000.00	45,000.00
MAINTENANCE	128,208.22	15,992.36	489,700.00	489,700.00
MAINTENANCE-WASTE MGMT CHEMICALS	-	-	-	-
SMALL TOOLS AND SUPPLIES	2,350.72	1,321.19	23,000.00	23,000.00
UTILITIES	16,875.35	17,258.29	166,000.00	166,000.00
INSURANCE	-	2,489.60	75,800.00	75,800.00
MISCELLANEOUS	254.57	263.79	20,750.00	20,750.00
OFFICE EXPENSE	501.13	1,012.34	4,600.00	4,600.00
PROFESSIONAL FEES	8,827.00	4,340.08	60,000.00	60,000.00
TELEPHONE EXPENSE	1,241.56	1,322.30	12,500.00	12,500.00
BAD DEBT EXPENSE	501.38	598.48	3,100.00	3,100.00
TOTAL OPERATING EXPENSES	300,197.45	157,652.03	1,607,850.00	1,607,850.00
OPERATING INCOME (LOSS) BEFORE DEPRECIATION	(125,882.88)	42,162.85	(465,950.00)	(465,950.00)
DEPRECIATION	-	-	398,000.00	398,000.00
OPERATING INCOME (LOSS) AFTER DEPRECIATION	(125,882.88)	42,162.85	(863,950.00)	(863,950.00)
ADD:				
NONOPERATING REVENUES	2,736.05	108,137.76	750,775.00	750,775.00
TRANSFERS IN	160,000.00	160,000.00	1,790,000.00	1,790,000.00
LESS:				
NONOPERATING EXPENSES	1,293.84	146.92	22,000.00	22,000.00
SEWER DEPARTMENT NET INCOME (LOSS)	\$ 35,559.33	\$ 310,153.69	\$ 1,654,825.00	\$ 1,654,825.00

CITY OF WALKER - ENTERPRISE FUND

SEWER DEPARTMENT STATEMENT OF NET

INCOME (LOSS) FROM OPERATIONS

PROJECTED THROUGH 01/00/00

	BUDGET REMAINING	Projected Actual 1/0/1900	Projected Annual Budget Remaining	% Variance
OPERATING REVENUES				
CHARGES FOR SERVICES	\$ (924,987.19)	\$ 1,066,307.18	\$ (53,692.82)	-4.79%
WASTE MANAGEMENT FEES-CHEMICALS	-	-	-	#DIV/0!
DELINQUENT CHARGES	(11,269.43)	13,383.42	(116.58)	-0.86%
MISCELLANEOUS CHARGES	(5,828.50)	15,429.00	7,029.00	83.68%
TOTAL OPERATING REVENUES	<u>(942,085.12)</u>	<u>1,095,119.60</u>	<u>(46,780.40)</u>	-4.10%
OPERATING EXPENSES				
SALARIES AND WAGES	359,672.32	392,129.92	27,870.08	6.64%
PAYROLL TAXES AND BENEFITS	139,153.67	207,128.65	(33,928.65)	-19.59%
CONTRACT SERVICES	21,970.88	18,174.72	6,825.28	27.30%
EQUIPMENT EXPENSES	7,633.79	9,397.26	(197.26)	-2.14%
EQUIPMENT RENTAL	71,873.22	48,760.68	31,239.32	39.05%
LAB FEES	39,042.52	35,744.88	9,255.12	20.57%
MAINTENANCE	473,707.64	95,954.16	393,745.84	80.41%
MAINTENANCE-WASTE MGMT CHEMICALS	-	-	-	#DIV/0!
SMALL TOOLS AND SUPPLIES	21,678.81	7,927.14	15,072.86	65.53%
UTILITIES	148,741.71	103,549.74	62,450.26	37.62%
INSURANCE	73,310.40	73,974.40	1,825.60	2.41%
MISCELLANEOUS	20,486.21	1,582.74	19,167.26	92.37%
OFFICE EXPENSE	3,587.66	6,074.04	(1,474.04)	-32.04%
PROFESSIONAL FEES	55,659.92	31,924.66	28,075.34	46.79%
TELEPHONE EXPENSE	11,177.70	7,933.80	4,566.20	36.53%
BAD DEBT EXPENSE	2,501.52	3,590.88	(490.88)	-15.83%
TOTAL OPERATING EXPENSES	<u>1,450,197.97</u>	<u>1,043,847.67</u>	<u>564,002.33</u>	35.08%
OPERATING INCOME (LOSS) BEFORE DEPRECIATION	508,112.85	51,271.93	517,221.93	
DEPRECIATION	398,000.00	-	398,000.00	100.00%
OPERATING INCOME (LOSS) AFTER DEPRECIATION	<u>906,112.85</u>	<u>51,271.93</u>	<u>915,221.93</u>	
ADD:				
NONOPERATING REVENUES	(642,637.24)	750,275.00	(500.00)	-0.07%
TRANSFERS IN	(1,630,000.00)	1,790,000.00	-	0.00%
LESS:				
NONOPERATING EXPENSES	21,853.08	16,881.52	5,118.48	23.27%
SEWER DEPARTMENT NET INCOME (LOSS)	<u>\$ (1,344,671.31)</u>	<u>\$ 2,574,665.41</u>	<u>\$ 919,840.41</u>	

CITY OF WALKER - ENTERPRISE FUND

WATER DEPARTMENT STATEMENT OF NET

FOR PERIOD ENDED 02/28/23

INCOME (LOSS) FROM OPERATIONS

	PRIOR YEAR <u>2/28/2022</u>	CURRENT YEAR <u>2/28/2023</u>	ORIGINAL BUDGET	BUDGET
OPERATING REVENUES				
CHARGES FOR SERVICES	\$ 276,640.07	\$ 308,425.05	\$ 1,835,000.00	\$ 1,835,000.00
DELINQUENT CHARGES	50.00	3,539.33	25,000.00	25,000.00
MISCELLANEOUS CHARGES	27,656.93	40,355.97	211,000.00	211,000.00
TOTAL OPERATING REVENUES	<u>304,347.00</u>	<u>352,320.35</u>	<u>2,071,000.00</u>	<u>2,071,000.00</u>
OPERATING EXPENSES				
SALARIES AND WAGES	46,118.74	57,894.69	340,000.00	340,000.00
PAYROLL TAXES AND BENEFITS	19,695.87	19,586.53	145,000.00	145,000.00
CONTRACT SERVICES	75,966.58	73,491.68	444,000.00	444,000.00
EQUIPMENT EXPENSES	4,248.26	3,833.17	41,000.00	41,000.00
EQUIPMENT RENTAL	1,644.08	1,706.78	13,100.00	13,100.00
LAB FEES	47.50	35.00	20,000.00	20,000.00
MAINTENANCE	59,666.09	63,249.53	532,800.00	532,800.00
SMALL TOOLS AND SUPPLIES	656.39	558.75	16,000.00	16,000.00
UTILITIES	8,740.39	10,690.18	99,000.00	99,000.00
INSURANCE	37.00	2,178.40	67,500.00	67,500.00
MISCELLANEOUS	1,120.04	890.95	66,800.00	66,800.00
OFFICE EXPENSE	3,490.17	1,308.05	10,000.00	10,000.00
PROFESSIONAL FEES	-	22,675.59	37,500.00	37,500.00
TELEPHONE EXPENSE	1,378.15	1,440.10	13,500.00	13,500.00
BAD DEBT EXPENSE	1,121.79	1,823.61	7,500.00	7,500.00
TOTAL OPERATING EXPENSES	<u>223,931.05</u>	<u>261,363.01</u>	<u>1,853,700.00</u>	<u>1,853,700.00</u>
OPERATING INCOME (LOSS) BEFORE DEPRECIATION	80,415.95	90,957.34	217,300.00	217,300.00
DEPRECIATION	-	-	277,000.00	277,000.00
OPERATING INCOME (LOSS) AFTER DEPRECIATION	80,415.95	90,957.34	(59,700.00)	(59,700.00)
ADD: NONOPERATING REVENUES	3,754.00	1,051.23	267,500.00	267,500.00
LESS: NONOPERATING EXPENSES	1,000.00	-	37,000.00	37,000.00
WATER DEPARTMENT NET INCOME (LOSS)	<u>\$ 83,169.95</u>	<u>\$ 92,008.57</u>	<u>\$ 170,800.00</u>	<u>\$ 170,800.00</u>

CITY OF WALKER - ENTERPRISE FUND

WATER DEPARTMENT STATEMENT OF NET

PROJECTED THROUGH 01/00/00

INCOME (LOSS) FROM OPERATIONS

	BUDGET REMAINING	Projected Actual 1/0/1900	Projected Annual Budget Remaining	% Variance
OPERATING REVENUES				
CHARGES FOR SERVICES	\$ (1,526,574.95)	\$ 1,715,724.23	\$ (119,275.77)	-6.50%
DELINQUENT CHARGES	(21,460.67)	21,235.98	(3,764.02)	-15.06%
MISCELLANEOUS CHARGES	(170,644.03)	242,135.82	31,135.82	14.76%
TOTAL OPERATING REVENUES	<u>(1,718,679.65)</u>	<u>1,979,096.03</u>	<u>(91,903.97)</u>	-4.44%
OPERATING EXPENSES				
SALARIES AND WAGES	282,105.31	376,315.49	(36,315.49)	-10.68%
PAYROLL TAXES AND BENEFITS	125,413.47	120,514.61	24,485.39	16.89%
CONTRACT SERVICES	370,508.32	440,950.08	3,049.92	0.69%
EQUIPMENT EXPENSES	37,166.83	22,999.02	18,000.98	43.90%
EQUIPMENT RENTAL	11,393.22	10,240.68	2,859.32	21.83%
LAB FEES	19,965.00	210.00	19,790.00	98.95%
MAINTENANCE	469,550.47	287,217.18	245,582.82	46.09%
SMALL TOOLS AND SUPPLIES	15,441.25	3,352.50	12,647.50	79.05%
UTILITIES	88,309.82	64,141.08	34,858.92	35.21%
INSURANCE	65,321.60	47,440.21	20,059.80	29.72%
MISCELLANEOUS	65,909.05	5,345.70	61,454.30	92.00%
OFFICE EXPENSE	8,691.95	7,848.30	2,151.70	21.52%
PROFESSIONAL FEES	14,824.41	140,410.97	(102,910.97)	-274.43%
TELEPHONE EXPENSE	12,059.90	8,640.60	4,859.40	36.00%
BAD DEBT EXPENSE	5,676.39	10,941.66	(3,441.66)	-45.89%
TOTAL OPERATING EXPENSES	<u>1,592,336.99</u>	<u>1,546,568.08</u>	<u>307,131.93</u>	16.57%
OPERATING INCOME (LOSS) BEFORE DEPRECIATION	(126,342.66)	432,527.96	215,227.96	
DEPRECIATION	277,000.00	-	277,000.00	100.00%
OPERATING INCOME (LOSS) AFTER DEPRECIATION	<u>150,657.34</u>	<u>432,527.96</u>	<u>492,227.96</u>	
ADD: NONOPERATING REVENUES	(266,448.77)	266,307.38	(1,192.62)	-0.45%
LESS: NONOPERATING EXPENSES	37,000.00	25,000.00	12,000.00	32.43%
WATER DEPARTMENT NET INCOME (LOSS)	<u>\$ (78,791.43)</u>	<u>\$ 673,835.34</u>	<u>\$ 503,035.34</u>	

CITY OF WALKER - ENTERPRISE FUND

GARBAGE DEPARTMENT STATEMENT OF NET

INCOME (LOSS) FROM OPERATIONS

FOR PERIOD ENDED 02/28/23

	PRIOR YEAR <u>2/28/2022</u>	CURRENT YEAR <u>2/28/2023</u>	ORIGINAL BUDGET	<u>BUDGET</u>	BUDGET REMAINING
OPERATING REVENUES					
CHARGES FOR SERVICES	\$ 68,671.33	\$ 68,860.73	\$ 430,000.00	\$ 430,000.00	\$ (361,139.27)
DELINQUENT CHARGES	50.00	742.57	6,000.00	6,000.00	(5,257.43)
MISCELLANEOUS CHARGES	17.00	-	200.00	200.00	(200.00)
TOTAL OPERATING REVENUES	<u>68,738.33</u>	<u>69,603.30</u>	<u>436,200.00</u>	<u>436,200.00</u>	<u>(366,596.70)</u>
OPERATING EXPENSES					
CONTRACT SERVICES	67,422.92	67,422.92	430,000.00	430,000.00	362,577.08
PROFESSIONAL FEES	-	208.50	2,500.00	2,500.00	2,291.50
BAD DEBT EXPENSE	185.78	308.43	1,400.00	1,400.00	1,091.57
TOTAL OPERATING EXPENSES	<u>67,608.70</u>	<u>67,939.85</u>	<u>433,900.00</u>	<u>433,900.00</u>	<u>365,960.15</u>
OPERATING INCOME (LOSS)	<u>1,129.63</u>	<u>1,663.45</u>	<u>2,300.00</u>	<u>2,300.00</u>	<u>(636.55)</u>
GARBAGE DEPARTMENT NET INCOME (LOSS)	<u>\$ 1,129.63</u>	<u>\$ 1,663.45</u>	<u>\$ 2,300.00</u>	<u>\$ 2,300.00</u>	<u>\$ (636.55)</u>

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

PROJECTED THROUGH 01/00/00

	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	4,455.42	(1,544.58)	-25.74%
MISCELLANEOUS CHARGES	-	(200.00)	-100.00%
TOTAL OPERATING REVENUES	<u>417,054.75</u>	<u>(19,145.25)</u>	-4.39%
OPERATING EXPENSES			
CONTRACT SERVICES	379,514.75	50,485.25	11.74%
PROFESSIONAL FEES	2,608.89	(108.89)	-4.36%
BAD DEBT EXPENSE	1,850.58	(450.58)	-32.18%
TOTAL OPERATING EXPENSES	<u>383,974.22</u>	<u>49,925.78</u>	11.51%
OPERATING INCOME (LOSS)	33,080.53	30,780.53	
GARBAGE DEPARTMENT NET INCOME (LOSS)	<u>\$ 33,080.53</u>	<u>\$ 30,780.53</u>	

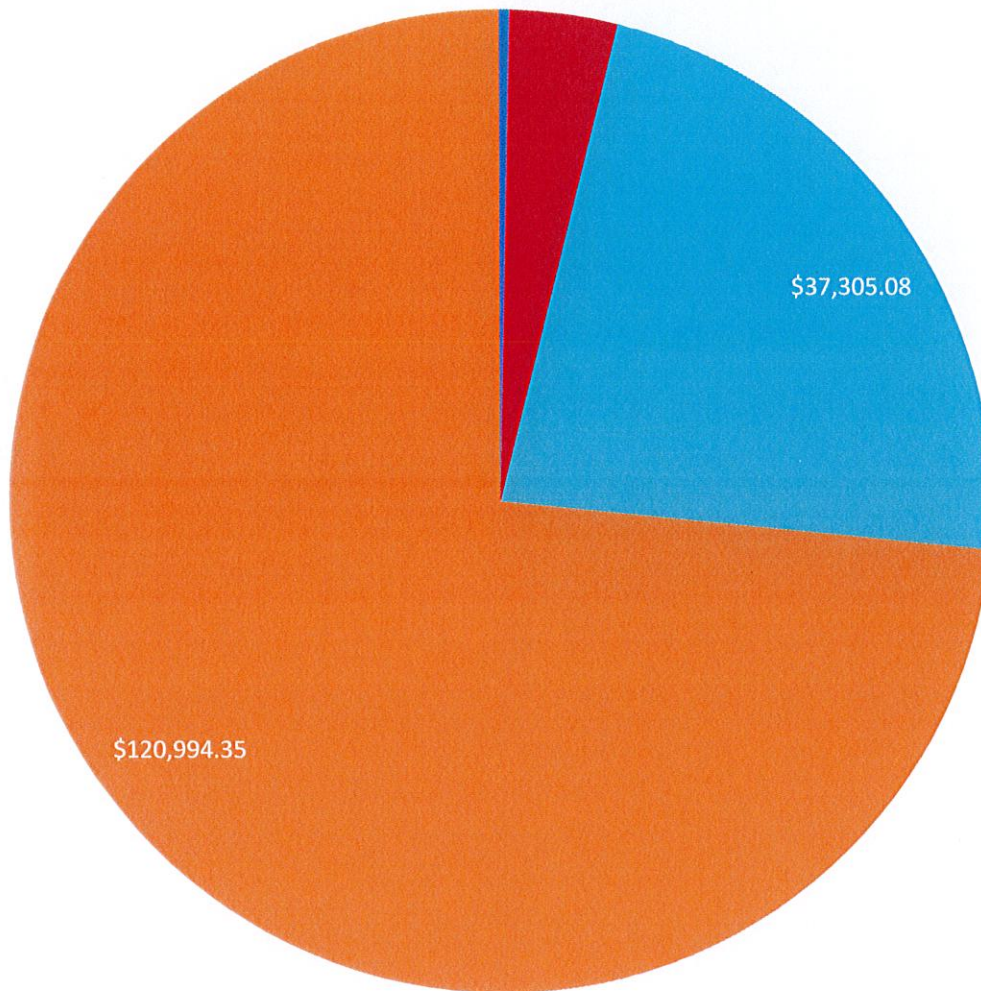
Capital Outlay

Total Costs through

February 28, 2023

\$167,048.32

- 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 02/28/23

Acct #	FA # or Project #	Dept	Description	TOTAL COSTS	PRIOR YRS COSTS	CURRENT YR COSTS	CURRENT YR BUDGET	BUDGET REMAINING
5780	230010	1-Admin	Community Recreational Center Phase II	-	-	20,000.00	20,000.00	20,000.00
5715		1-Admin	Enterprise Vehicles	76.50	76.50	-	-	(76.50)
5780	210001	2-Animal Control	Animal Control Shelter	27,339.17	26,839.17	500.00	300,000.00	299,500.00
5780	220001	3-Parks	Stafford House	74,978.46	73,039.93	1,938.53	-	(1,938.53)
5780	200003	3-Parks	First Responder Monument	-	3,402.00	-	-	(3,402.00)
5780		3-Parks	Parks and Recreation Lighting	-	-	160,000.00	160,000.00	160,000.00
5725		3-Parks	Cabin Air Tractor for Parks and Recreation	-	-	35,000.00	35,000.00	35,000.00
5725		3-Parks	Utility Vehicle for Parks and Recreation	-	-	15,000.00	15,000.00	15,000.00
5725		3-Parks	Utility Vehicle for Ballfields	-	-	15,000.00	15,000.00	15,000.00
5720		5-Streets	Kubota MX600HSTC	37,305.08	-	37,305.08	-	(37,305.08)
5725		5-Streets	Utility Vehicle Side by Side Streets	-	-	15,000.00	15,000.00	15,000.00
5780		5-Streets	Fencing for Laydown yard	-	-	40,000.00	40,000.00	40,000.00
5780	200006	5-Streets	Widen and Overlay of Pendarvis Lane Phase I	260,330.43	260,330.43	980,868.10	980,868.10	980,868.10
5780	200009	5-Streets	Aydell Lane Road Improvements	114,097.80	114,097.80	747,890.40	747,890.40	747,890.40
5780	210008	5-Streets	Burgess Avenue Sidewalk High School to Peak Lane	13,191.26	13,191.26	560,000.00	560,000.00	560,000.00
5780	230006	5-Streets	Aydell Lane Bridge Replacement	47,143.00	45,828.00	1,315.00	-	(1,315.00)
TOTAL GENERAL FUND CAPITAL OUTLAY				574,461.70	533,326.59	44,537.11	2,888,758.50	2,844,221.39

CITY OF WALKER - ENTERPRISE FUND
CAPITAL OUTLAY DETAIL

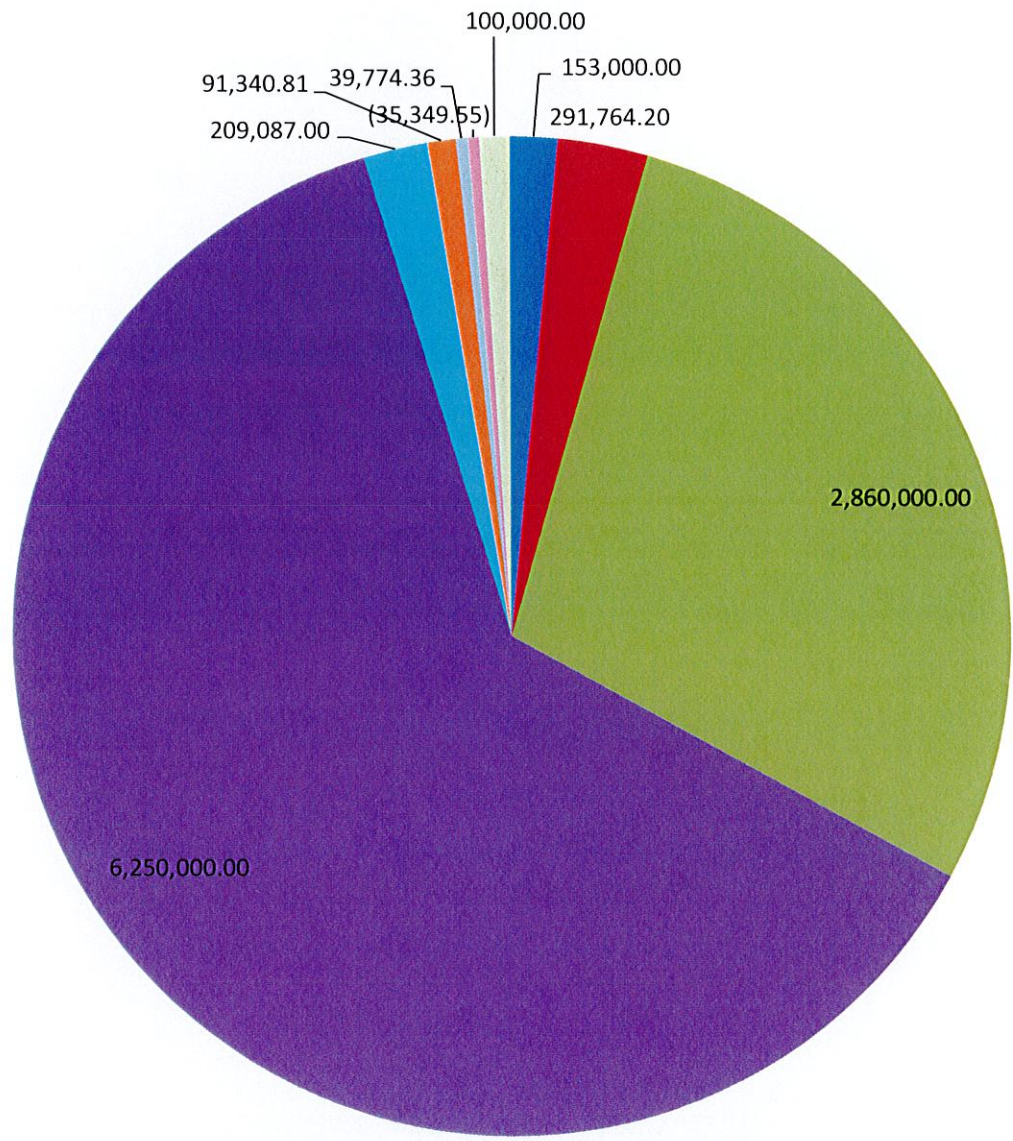
FOR PERIOD ENDED 02/28/23

Acct #	FA # or Project #	Dept	Description	PRIOR YRS COSTS	CURRENT YR COSTS	TOTAL COSTS	TOTAL BUDGET	BUDGET REMAINING
1680	220006	6-Gas	Gas Relocate Cane Market Road Bridges	9,850.00		9,850.00	354,150.00	354,150.00
1680	230003	6-Gas	Gas Line extension Simms Road			-	68,000.00	68,000.00
1680	230009	6-Gas	Gas extension Dogwood Estates			-	226,000.00	226,000.00
1680	200018	6-Gas	Gas Relocate Eden Church Road at Lockhart	10,765.86		10,765.86	130,000.00	130,000.00
1680	230005	6-Gas	Gas Line Improvements Amite Church Road	31,839.70	120,994.35	152,834.05	220,000.00	99,005.65
1680		6-Gas	Gas Line extension Calvin Underwood Road			-	28,000.00	28,000.00
1680		6-Gas	Gas line extension Cook Road Phase I			-	131,900.00	131,900.00
1680		6-Gas	Gas line extension Cook Road Phase II			-	103,900.00	103,900.00
1680		6-Gas	Gas line extension Duff Road			-	32,000.00	32,000.00
1680		6-Gas	Gas Excavator			-	60,000.00	60,000.00
1615		6-Gas	Enterprise Vehicles		1,516.86	1,516.86	-	(1,516.86)
1680	230008	7-Sewer	Relocate sewer Fletcher Lane			-	300,000.00	300,000.00
1681		7-Sewer	Sewer Excavator			-	60,000.00	60,000.00
1682		7-Sewer	Sewer Bucket Truck			-	60,000.00	60,000.00
1683		7-Sewer	Sewer Backhoe			-	110,000.00	110,000.00
1684	230005	7-Sewer	Sewer Digester for capacity increase			-	300,000.00	300,000.00
1685	230007	7-Sewer	Sewer Infiltration Mitigation Project			-	426,475.00	426,475.00
TOTAL ENTERPRISE FUND CAPITAL OUTLAY				52,455.56	122,511.21	\$ 174,966.77	\$ 2,610,425.00	\$ 2,487,913.79

Debt Service

Total Outstanding as of February 28, 2023 \$ 9,959,616.82

- 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 02/28/23

Bond	Description	PRINCIPAL PAYMENTS	BUDGET	BUDGET REMAINING	12/31/2022 Principal	Payments	OUTSTANDING 2/28/2023
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.	-	42,000.00	42,000.00	91,340.81	-	91,340.81
Enterprise Leases	Enterprise Vehicle Lease Program	19,458.08	79,000.00	59,541.92	(15,891.47)	19,458.08	(35,349.55)
2018 Lease	Municipal Tractor Lease	12,442.90	48,000.00	35,557.10	52,217.26	12,442.90	39,774.36
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		51,900.98	374,000.00	322,099.02			6,445,765.62

CITY OF WALKER - ENTERPRISE FUND
DEBT SERVICE DETAIL

FOR PERIOD ENDED 02/28/23

Bond	Description	PRINCIPAL PAYMENTS	ORIGINAL BUDGET	BUDGET REMAINING	Original Principal	Outstanding 12/31/2022	OUTSTANDING 2/28/2023
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	20,939.00	100,000.00	79,061.00	330,804.53	230,026.00	209,087.00
	TOTAL ENTERPRISE FUND DEBT SERVICE	<u>20,939.00</u>	<u>695,000.00</u>	<u>674,061.00</u>	<u>-</u>	<u>-</u>	<u>3,513,851.20</u>

*General
Fixed Assets
and
Long Term Debt*

CITY OF WALKER
GENERAL FIXED ASSETS
BALANCE SHEET
As of February 28, 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	-	-
<hr/>		
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 February 28, 2023

	<u>Current Month</u>	<u>Prior Month</u>	<u>Prior Year</u>
ASSETS			
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	\$ -	\$ -	\$ -
TOTAL FUND ASSETS	<u>46,470.33</u>	<u>46,470.33</u>	<u>46,470.33</u>
LIABILITIES			
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
TOTAL LIABILITIES	<u>7,393,762.66</u>	<u>7,393,762.66</u>	<u>7,393,762.66</u>
FUND BALANCE			
Reserved for Debt Service	-	-	-
Unreserved	(7,347,292.33)	(7,347,292.33)	(7,347,292.33)
NET PROFIT LOSS			
TOTAL FUND BALANCE	<u>(7,347,292.33)</u>	<u>(7,347,292.33)</u>	<u>(7,347,292.33)</u>
TOTAL LIABILITIES AND FUND BALANCES	<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