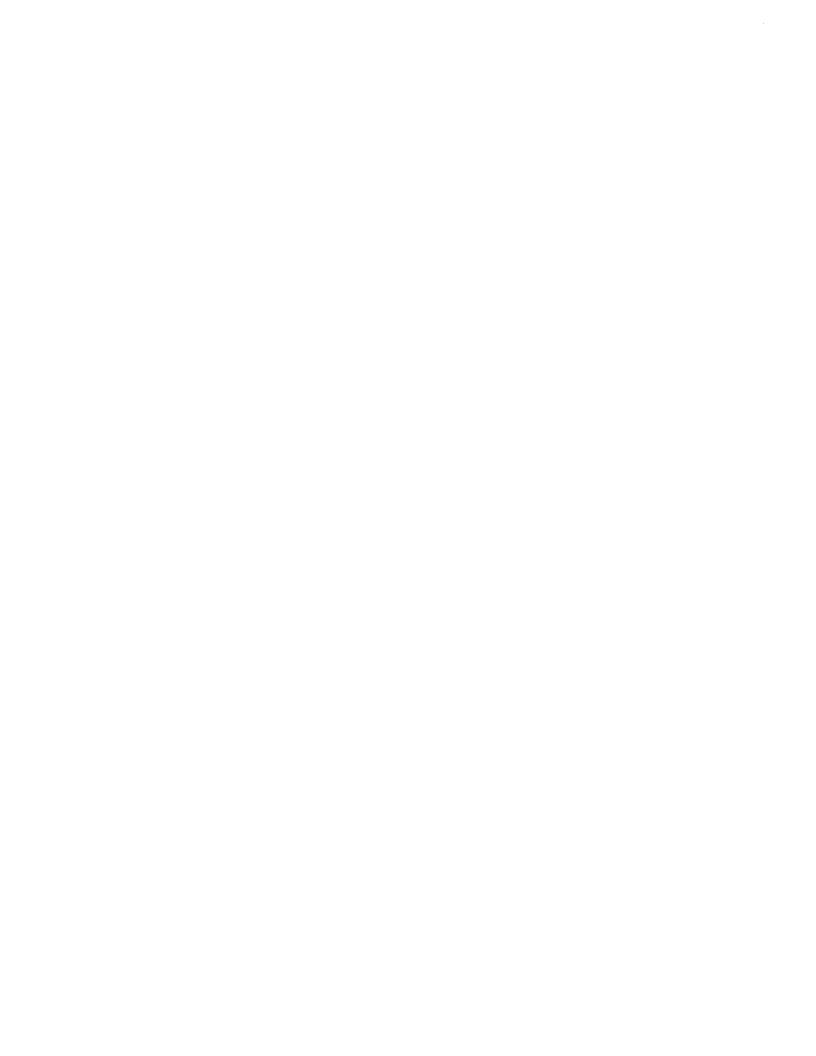
City of Walker Financial Report July 2023



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

City Living Country Charm

September 11, 2023

Members of the Council:

Presented herein are the revenue and expense statements of the City of Walker for the period ending July 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	RI	PECIAL EVENUE FUND	EN	TERPRISE FUND	GO	VERNMENT WIDE
Actual YTD Fund Revenue Actual YTD Fund Expense Other Financing Sources (Uses)	\$	3,616,444 (6,144,068)	\$	1,099,557 (17,026)	\$	8,561,846 (5,138,355)	\$	13,277,847 (11,299,449)
Net Profit (Loss) Before Transfer		(2,527,624)		1,082,531		3,423,491	\$	1,978,398
Transfers In (Out)		1,719,050		(599,050)	×	(1,120,000)	\$	=
Net Change in Fund Balance Net Change in Net Assets	\$	(808,574)	\$	483,481	\$	2,303,491		

Sincerely,

Mike Cotton Financial Director

	<u>General Fund</u>	Special Revenue Fund	Enterprise Fund	<u>As of Jι</u>
Where do city dollars come from?				
Taxes (sales, ad valorem, franchise, alcohol)	2,642,110.13	1,072,716.63		3,714,827
Licenses and Permits	439,751.87			439,752
Fines and Forfeits	271,206.73			271,207
Fees	89,538.88		-	89,539
Intergovernmental	62,395.77		\$714,516.35	776,912
Charges for Services	8,850.00		6,913,806.73	6,922,657
Proceeds from Debt	-			_
Other	102,591.08	26,840.75	933,522.82	1,062,955
Total	3,616,444.46	1,099,557.38	8,561,845.90	13,277,849
Where do city dollars go? General Government Animal Control Parks and Recreation Police Department	1,809,884.68 169,339.98 511,715.96 1,589,325.34	17,025.78		1,826,910 169,340 511,716 1,589,325
Street Department	808,936.72			808,937
Governmental Funds Capital Outlay	937,149.34			937,149
Governmental Funds Debt Service	317,715.69	-		317,716
Gas Department			\$3,163,924.05	3,163,924
Sewer Department			607,974.91	607,975
Water Department			1,122,672.37	1,122,672
Garbage Department			243,784.04	243,784
Total	6,144,067.71	17,025.78	5,138,355.37	11,299,448

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

<u>ine 30, 2023</u>	General Fund	Special Revenue Fund	Enterprise Fund	As of June	30, 2023	Inc (Dec)
27.98%	2,634,282.45	1,112,601.57		3,746,884	28.90%	(32,057)
3.31%	384,755.80	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		384,756	2.97%	54,996
2.04%	241,621.46			241,621	1.86%	29,586
0.67%	65,885.50		-	65,886	0.51%	23,653
5.85%	54,160.88		\$63.00	54,224	0.42%	722,688
52.14%	8,850.00		7,175,390.72	7,184,241	55.41%	(261,584)
0.00%	-			-	0.00%	-
8.01%	87,156.51	21,719.34	1,179,661.63	1,288,537	9.94%	(225,582)
-	3,476,712.60	1,134,320.91	8,355,115.35	12,966,149		311,700
•	10 <u></u>					
16.17%	1,472,183.56	17,059.95		1,489,244	20.25%	337,666
1.50%	1,097.04			1,097	0.02%	168,243
4.53%	-			-	0.00%	511,716
14.07%	33,459.77			33,460	0.46%	1,555,865
7.16%	2,577.21			2,577	0.04%	806,360
8.29%	-			-	0.00%	937,149
2.81%	3,184.63	-		3,185	0.04%	314,531
28.00%			\$3,546,838.75	3,546,839	48.24%	(382,915)
5.38%			979,938.86	979,939	13.33%	(371,964)
9.94%			1,024,523.77	1,024,524	13.93%	98,148
2.16%			272,057.97	272,058	3.70%	(28,274)
	1,512,502.21	17,059.95	5,823,359.35	7,352,923		3,946,525

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

TOTAL ALL DEPTS	121,917,31 13,619,85 361,116,30 3,218,173,30	212,399,33 158,494.33 68,858.21	199,589.14 0.00 2,258.23 0.00 69,359.36	2,475.00 65,929.88 3,900.00 17,234.00	5,245,785.18	719,439.12 0.00 0.00 57,473.00	00.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00 104,73,55 93,068,25 93,068,25 93,068,25 179,82,50 179,85,15 2,437,38 12,655,00 6,913,74
09 Garbage Department					241,231.40	0.00	• • • • • • • • • • • • • • • • • • • •	0.00 0.00 0.00 17.00 74.26 0.00 3.565.64
08 Water Department					1,092,252.65	165,112.03 0.00 0.00	00:0	0.00 17,074.09 0.00 38,722.60 38,722.60 37,722.60 3,732.60 3,732.60 3,732.60 3,732.60 3,732.60
07 Sewer Department				0:00	673,794.84	167,996.59 0.00 0.00		0.00 11,080.00 0.00 0.00 11,686.50 0.00 216.12 0.00 0.00 216.12 0.00
06 Gas Department					3,229,656.29 1,676,871.55	381,407.73 0.00 0.00		53.777.77 64.720.16 0.00 302.240.40 106,432.65 219,060.00 606.15 1,332.64 564.44 564.44
11 1/2 Cent Sales Tax	1,072,716.63						0.00	26,840.75 0.00 0.00 1,099,557.38
05 Street Department					8,850.00	3,264.90 0.00 0.00	0.00	0.00 230.00 39.050.13 61.395.03
04 Police Department			199,589.14 0.00 2,256.23 0.00			1,473.00 0.00 0.00 57,473.00 0.00	0.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0
03 Parks and Recreation				65,929.88 3,900.00 17,234.00		0.00 0.00 0.00	0.00	50,773.55 50,773.55 0.00 0.00 0.00 5,820.00 5,820.00 0.00 0.00 0.00
02 Animal Control				2,475.00		0:00 0:00 0:00	0.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0
01 General and Administrative	121,917.31 13,619.85 361,116.30 2,145,456.67	212,399.33 158,494.33 68,858.21	69.359.36			184.87 0.00 0.00	0.00	24,085,23 194,00 0,00 0,00 1,680,000,00 1,680,000,00 0,00 0,00 1,868,787,55
Account Description	Ad Valorem Tax Atocholic Beverage Tax Franchise Tax General/Half Cent Sales Tax	insurance Premium Tax Occupational Licenses Permits and Other Licenses	Fines and Forfeits Fines and Forfeits Fines and Forfeits Fines and Forfeits Court Fees	Animal Adoption Parks and Recre Tournament Fees Admission Fees Waste Management Fees	Charges for Ser Fuel Adjustment	Federal Grants State Grants Local Grants Supplemental Pay Salanes - Extra Duty	Proceeds from Bond Issuance Proceeds from Revolving Loan Proceeds from Municipal Lease	Subpoena Pay Christmas Donations Police Cadets School Uniform Drive Fundraising Revenue Donations - Challengers Discourt Cards Tournament Concessions Tournament Concessions Tournament Concessions Interest Income Private Donations Advertaing Income Out of Town Fee Service Charges Tap Fees Health Fees Misc. Hallify Revenue Recovery of Bad Debt Promotional / Comm Events Appropriations Appropriations Appropriations Appropriations Budget Clearing
Acct#	TAXES 4000 4000 4020	LICENSES AND PERMITS 4015 4100 4105	FINES AND FORFEITS 4200 4201 4202 4203 4203 4205	FEES 4205 4210 4211 4212 4225	CHARGES FOR SERVICES 4215 4220	INTERGOVERNMENTAL 4300 4310 4320 4325 4335	PROCEEDS FROM DEBT 4500 4505 4510	4400 4400 4400 4406 4406 4406 4406 4400 4800 48

Total Enterprise Fund 8,561,845.90

5,335,494.59

Total General Fund

Ą FF	137.44 230.70 615.35	231.60 976.88 456.85	0.00	0000	0.00	30,000.00 57,473.00	888	80	359.88	381.52	870.19	331 15 550.86	338.72	800	185.22	0.00	2,018.00	475.18	360.91	178.70	509 10	0.00	0.00	95,851,84 67,396,86 0.00	0.00	36.51	00.00	974.68 508.26	172.08	960.37	363.49	907.56	33 32 33	331 35	0 00	749 47 152 95	0.00	24 951 82 2 646 49	33.47
TOTAL AL	39,230 39,230 34,615	353	FÉ.										0 59,338 0 1,000,0		2,185			47,475	74	133,081	311,413	29,116	00 65,0	Ш			00006		00			48	31,931	89 (1	206,076.6	90,349 00 152 24,378	2,5	00 45.0	9
09 Garbage	0.00				į	0.00	Š	00.0	00:0	0.00	0.0		0.00	0.0		0.00	0.00				0:0		0.0	0.00		0.00	0.0	00	0.0	0.00	0.00					0:0		0.0	
08 Water Decorations	0.00	192,869.30	31,775.11		0.00	00.0		000	0.00	6,279,64 12,865,84 3,006,83	0.00	40,248.84 550.86	0.00 230.98 1,000.00	000	2,185.22	800	0000	0.00		29,942.48	484.55	0.00 3,445.00	0.00 341.14	2,866.06 7,899.70 0.00	0.00	291,761.66 5,976.97	0.00	-130,852.83 -3,740.06 40,042.85	1,875.00	7,552.50	00.00	2,463.91	0.00	0.00	0.00	280.89	00:0	5,503.08	
O7 Sewer	192,999.01	29,566.01	0:00		0.00	0.00	;	0.00	5,407.21	12,615.50 2,950.09 0.00	224.01	564.64	134.67 10,360.00 0.00	0.00	2,139,23 0,00	000	0.00	7,341.94		6,954.82	0.00 8,760.74	0.00 25,671.98	0,00	2,740.70 5,836.16 0.00	00'0	70,968.28 6,334.29	0.00	-30,071.33	0.00	0.00	881.77 0.00	1,028.44	2,784.73	76,655.20	0.00	75,567.49 152.95	0.00	00:00	6,133.47
90	441,081.19	15,502.19	0:00		0.00	0.00	;	000	20,493.08	26,432.19 6,181.82 0.00	716.28	2,137,14	808.04 3,200.00 0.00	0000	2,886.64	000	0000	13,034.46	0.00	27,093.04	0.00 8,760.74	0.00	0.00 1,496.59	19,497.15 3,739.78 0.00	000	249,492.78	00.00	-120,359.97	000	6,323.49	0.00	0.00 4,959,45	11,438.57	00:080.00 00:00 00:00	0000	297.88	00:0	4,894.45 0.00	
11	VB SBIST SAI																		17,025.78																				
90	340,037.98	18,852.95	00:0					0.00	5,626.98	21,215.50 4,961.69 0.00	557.86	1,359.42	284.04 4,360.00		904.00	000	0.00	1,099.75		17,625.82	70.00 70.00 42,708.54	0.00	0.00 7.735.26	26,504.76 32,592.47 0.00		59,871,92 2,361,55	00'0	e e	000	2,888.15 5,069.56	514.22	0,00 2,425.92	1,248.55	5,468.08	0000	570.81	0.00	1,393.83	
04 Police	561,910.14 34,615.35	6,976.88	0.00	00.0	0000	0.00 0.00 57,473.00	00:0	0.00	0,00	44,321.81 10,365.58	1,074.99	2,082,23	789.09 13,100.00		5,289.59	00.0	0.00	15,416.55		38,753.53	29,406.47 27,377.28	00:00	0.00	37,622.58 3,200.00 0.00	2 0	19,257.42	00:0 00:00	8	4,211.64	22,238.51	760.50 4,277.13	0.00 12,711.71	0.00 8,354.82	0.00	00:0	10,807.78 0.00	00:0	5,917.79 0.00	
03 Parks and	172,789.70	2,956.50	0.00		0.00	0.00	0.00	0.00	4,519.45	10,339.51 2,418.11	266.63	568.91 0.00	235.06 6,500.00		843.00 0.00	0000	000	271.19	2,483.59	4,456.47	313.00	0.00	0.00 26,433.07	908.25 7,491.66 0.00	000	17,641.87	0.00		0.00 441.35	494.80	2,533.22 6,747.01	39.99 3,819.50	0.00	14,010.49 5,391.49	0.00	647.41	0.00	3,815.73 24,951.82	
02 Animal	84,419.40	334.61	000		0.00	0.00	0.00	0.00	4,905.46	4,829.43 1,129.47	132.33	447.44	164.57 0.00 0.00	0.00	0.00	00.0	8 6 6 6	20.00	0.00	1,517.32	0.00	0.00	0.00	3,146.09	3	2,003.33	D:D0	i i	13.68	0.00	0.00	0.00 2,086.33	0.00	5,121.29 0.00	0.00	107.31 0.00	0.00	339.94	2,646.49
01 General and	531,900.02 39,230.70	33,231.60	0.00		00:00	30,000,00 30,000,00 0,00	00:0	00:00	30,084.74	36,425.78 8,518.92	996.09	1,922.53	557.67 21,567.74 0.00	0.00	11,806.52	0.00	0.00 0.00 2,018.00	10,291.29	54,851.44	6,724.65	281,139.13 5,475,46	00.0	0.00 27,474.99	4,910.23 3,481.00	96.0	0.00	00'000'6			7,462.92	188.00 657.49	115.63 20,436.16	0.00 5,066.96	54,253.36	0.00	2,069.90	00:0	23,195.26	
	Salaries-Regula Salaries-Regula Salaries-Regula	Sakanes-Regula Salaries-Regula Salaries-Overti	Salaries-Grants Salaries-Grants	Salaries-Grants Salaries-Grants	Salaries-Grants Salaries-Grants Student Labor	Wages Compensation of Sunntemental Pa	Salaries-Subpoe	Salanes - Temi Capitalized Sal	Retirement Cont	F.I.C.A. Tax Medicare Tax	Unemployment Be Unemployment Ta	Group Health in Group Life Insu Group Health De	Group Insurance Other Related B Taxable Frince	Non-Taxable Fri Capitalized Ben	Travel ************************************	USE 5100	***USE 5100*** Advertising	Annual Fees, Du Annual Fees, Du	Assessor Fees Collection Fees	Coroner Fees Fuel Expense	Insurance-Venic Insurance-Gener Insurance-Workm	Interest and Pe	Maintenance-Lan Maintenance-Bui	Maintenance-Veh Maintenance-Hea Maintenance-Smo	Maintenance-Rec	Maintenance-Inf Maintenance-Inf Maintenance-Tec	Maintenance-Oth Magistrate Expense	Tap Fees - conta expense Meler Fees - contra exp	Postage, Mari, Printing	Reclais-Equipme Reclais-Equipme Reclais-Uniform	Rantals-Other Security	Service Charges Telephone Servi	Data Lines and Wireless Commun	Utilities Waste Disposal	Other Operating Buildings, Grou Chemicals	Clothing and Un Computer Suppli	Concession Supp Household Clean Modelings and V	Office Supplies Recreational Su	Kennel Supplies Plant Supplies
	1	5003 5004 5010		5018 5018	5020 5025 5030	5032 5035 5040	5041 5042	5045 5049	5050 5051	5055	5050 5061	5066 5066	5069 5070 5075	5080 5099	5100	5102 5105	5115 5200	5202 5205	5208	5213 5215	5220 5221 5222	5225 5230	5235 5236	5237 5238 5238	5240	5242 5242 5243	5249 5250	5250 5251	5255 5260	5266 5266	5268 5275	5280 5285	5286 5287	5290 5295	5269 5300	5310 5315	5325	5335 5340	5340 5340

6,161,093.49	
Total Governmental Funds	

3,301,77 1,434.55 15,773.69 0.00	0.00	32,846,84	2 2		0.00 365,830,17	0.00	24,328,26	0.00	00.0	00.0	00.0	00.00	0.00	00.0		515.90 15,019,22	1,938,233,61	-0.05	0.00	356.13	0.00	50,000,00	7,750.00	00 0	00.0	00.0	00.00	0.00	00:00	00.0	16,121,39	296,415,08	78,555.16	00.0	00.0	00:00	00.0	00.0	00.0	546,057.71	00.0	171,903.85	00.00	00.0	0.00	188,748,38	0.00 0.00 243,784.04 11,299,448.86
1,627.89 0.00	0.00	4,381.24	89,163,29 0,00 242		253,184.22	0000	00:0	00.0	000	0.00	0.00	0.00	0.00	0.00	0.00	4,551.73 0.00	000	00:0					0.00						0.00	00:0	0.00	00.0	0.00	0.00	0:00	00:00	0.00		0.00	0.00	00.0	10,407.75	1,132.30	00:0	0.00	0.00	
0.00 1,434.55	0.00	5,773.65	15,799.41	0.00	8,819.92	0.00 372.00	0.00	1,956.58	000	0.00	000	00:0	0.00	000	0.00	2,199.25 0.00	000	0.00			o	0.00	0.00						0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	00 0	5,804,47	18.67 t. 1		00:00	0.00	0.00
847.03 0.00	0.00	4,927.09	4,148.90 67,583.75 0.00	53,610,10	83,929.30	0,00 2,568.50	0,00 3,085.89	000	0000	00:0	00:0 00:0	00:0	000	00:0	0.00	7,752.34	1,938,233.61	-0.05	0.00				0.00						00:00	000	00:00	800	00.0	0.00	0.00	00.00	0.00	2	0.00	0.00	0	29,601.00	no one'i	00:00	00:0	00:0	0.00
																																									0	000	900				17,025.78
631.04 0.00		4,003.29 8,650.21	2,340,00 19,952,91 0,00	1.043.10	1,575.00	0,00	0.00	0.00						0.00					000	0.00			00:00						0000	0000	423.50	296,415.08	0.00	0.00	00'0	000	000	900	0.00	64,616.20	0.00					72,621.31	0.00
0.00 0.00 98,773,81	86.5	0,00 926.57	3,600.00 0.00 0.00	000	4,498.20	0.00	0.00							0.00				0.00		0.00	0000	-379.91	000	0.00	0.00	0.00	0.00	0.00	000	00.0	15,468.39	0.00	00:0	0.00				0.00	0.00		0.00					55,175,54 1,579,96	0.00
195.81	00:0	516.93 6,254.18	540.00 2,917.92	01.148	875.00	0.00	325.00	0.00						0.00				0.00		96'6		456.58							0.00	000	76.50	000	0.00 50,097,48	0.00						411,690.07	0.00						0.00 998,943.51
0.00		32.98 936.82	360.00 0.00 0.00	7,094.53	00.0	0.00	0.00							0.00								000							0.0	000	76.50	0.00	0.00		000					50,267.94	00.0					8,410.47	0.00
00.0	0.00	381.73 997.08	2,340.00	00.677	12,948.53	0.00	90.00	0000	000	00.0	0000			000	000	200		000	00.0	346.17		31,178.95	00 052 2	3				000	000	000	76.50	00.0	0000	0.00	0.00	00:0			0.00	19,483.50	0.00	0.00 126,090.63	0.00	00:00	000	27,177,56	0.00
Safaty Supplies Vehicle Supplie Law Enforcement	Promotional / C Maternals - fnv	Small Tools and Other Operating	Accounting and Engineering and Arch	Legal Fees Velennary Services	Contract Labor Contract Services	Professional Se	Miscellaneous Charges	Depreciation-La Depreciation-Bu	Depreciation-Ve	Depreciation-Sm	Depreciation-Fu	Depreciation-Te	Depreciation-Wa Depreciation-St	Non-Capitalized	Write-Offs Buil	Bad Debt Expense	Cost Of Goods Sold	Inventory Reduc Cash Over/Short	Reconcilation	Business Meetings	Informant Fees Police Cadets (Promotional / Comm Event Economic Develo	Landscaping and	Grant Exp · Hom	Grant Exp · Hom Grant Exp · LA	Grant Exp - SRO Grant Exp - K9	Grant Exp · Hig Grant Exp · Ele	Grant Exp - Bull	Acquisitions: La	Major Repairs-L Acquismons-Bu	Major Kepairs-B Acquisitions-Vehicles	Major Repairs-V Acquisitions-Heavy Equip	Major Repairs-H Acquisitions-Small Equip	Major Repairs-S Acquisitions-Rec Equip	Major Repairs-R	Major Repairs-F	Improvements -	Major Repairs - Acquisitions-La	Major Repairs-S Acquisitions-Technology	Major Repairs-W Construction in Progress	Acquisitions - Assets	Bond Principal Bond Interest	Bond Related Charges Bonds Cosl of Interest	Bonds Discount Rond Resense Re	Bond Contingenc Rond Investment	Capital Lease Principal	Budget Clearing TOTAL
5345 5350 5355	5360 5395	5396 5399	5406 5405	5415 5415	2.52	3 8 8	5500 5501	5505	5507	5509	551	5513	55.74 5.75	5520	5522	5525 5525	5535	5540 5545	5550	2999 2999	5565 5572	5580 5590					5620				5712 5715	5717 5720	5722 5725	5727	5732	5737	5741	5742 5745	5747 5750	5752 5780	5790		5810 5811		5820 5820		



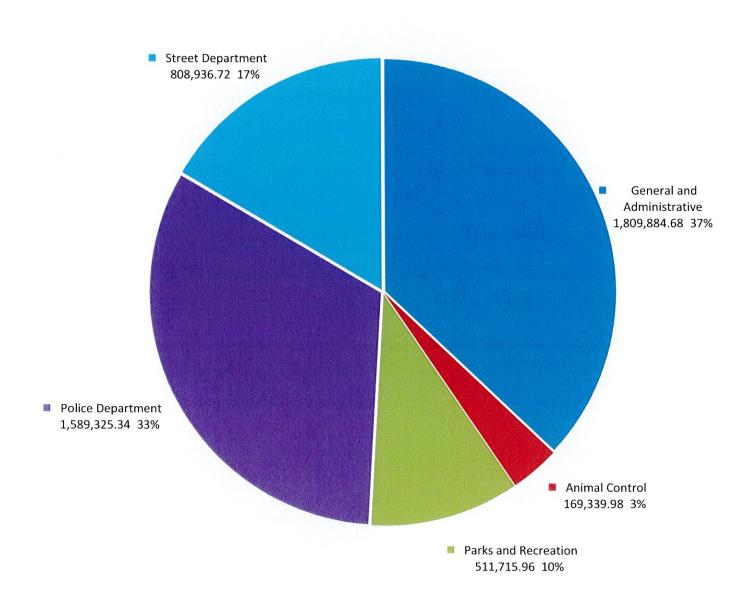
General Fund

Total Departmental Expenditures through

June 30, 2023

\$

4,889,202.68



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

		CURRENT YEAR 6/30/2023		PRIOR YEAR 6/30/2022		UNAUDITED PRIOR YEAR 12/31/2022
ASSETS						
Cash and Cash Equivalents Investments Receivables:		1,362,440.58		1,257,838.83		983,564.79 -
Ad Valorem Taxes, Net Other Insurance Deposits		108,649.83 164,916.09		132,013.93 152,470.11		108,649.83 164,916.09
Due from Other Funds Due from Other Governments Cash - Restricted		(473,285.22) 846,886.24 275,343.47		(308,063.15) 1,225,808.15 178,016.19		818,399.43 851,674.98 96,625.80
Total Assets	\$	2,284,950.99	<u>\$</u>	2,638,084.06	\$	3,023,830.92
LIABILITIES						
Accounts Payable Payroll Liabilities Accrued Salaries and Wages Due to Other Funds	\$	259,475.17 372,977.50 60,536.52 58,544.74	\$	254,562.33 469,774.49 56,708.75 26,247.00	\$	279,089.59 323,198.48 60,536.52 19,016.15
Total Liabilities		751,533.93	_	807,292.57	_	681,840.74
FUND BALANCES						
Committed for Construction Contracts Assigned to Debt Service Assigned to Insurance Deposits Unassigned	·····	1,135,202.00 - - - 398,215.06	_	1,135,202.00 - - 695,589.49		1,135,202.00 - - 1,206,788.18
Total Fund Balances	_	1,533,417.06		1,830,791.49		2,341,990.18
Total Liabilities and Fund Balances	<u>\$</u>	2,284,950.99	<u>\$</u>	2,638,084.06	\$	3,023,830.92

CITY OF WALKER GENERAL FUND

STATEMENT OF REVENUES, EXPENDITURES,

AND CHANGES IN FUND BALANCE For the Period Ended June 30, 2023

	CURRENT YEAR 06/30/23	PRIOR YEAR 06/30/22	UNAUDITED PRIOR YEAR 12/31/22
Revenues:			
Taxes	2,642,110.13	2,634,282.45	4,369,351.16
Licenses and Permits	439,751.87	384,755.80	494,353.26
Fines and Forfeits	271,206.73	241,621.46	398,937.72
Interest Income	24,085.23	6,649.44	19,938.70
Fees	89,538.88	65,885.50	115,200.48
Charges for Services	8,850.00	8,850.00	8,850.00
Intergovernmental	62,395.77	54,160.88	269,514.34
Parks and Recreation Concessions	50,773.55	59,887.03	67,807.03
Miscellaneous	27,732.30	20,620.04	60,830.11
Total Revenues	3,616,444.46	3,476,712.60	5,804,782.80
Expenditures:			
Current:			
General and Administrative	1,809,884.68	1,472,183.56	2,292,993.45
Animal Control	169,339.98	166,984.06	283,416.06
Parks and Recreation	511,715.96	626,212.10	906,082.13
Police Department	1,589,325.34	1,492,661.94	2,572,320.34
Street Department	808,936.72	873,798.23	1,465,729.55
Capital Outlay	937,149.34	1,037,945.17	1,780,865.81
Debt Service	317,715.69	302,171.57	667,445.82
Total Expenditures	6,144,067.71	5,971,956.63	9,968,853.16
Excess (Deficiency) of			
Revenues over Expenditures	(2,527,623.25)	(2,495,244.03)	(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	1,719,050.13	2,079,123.67	4,087,458.69
Transfers Out		-	
Total Other Financing Sources (Uses)	1,719,050.13	2,091,123.67	4,271,147.69
Net Change in Fund Balance	(808,573.12)	(404,120.36)	107,077.33

CITY OF WALKER - GENERAL FUND STATEMENT OF REVENUES, EXPENDITURES,	[FOR PERIOD E	NDED 06/30/23
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL	PRIOR YEAR <u>6/30/2022</u>	CURRENT YEAR 6/30/2023	ORIGINAL BUDGET	BUDGET
REVENUES				
Taxes	2,634,282.45	2,642,110.13	3,833,000.00	3,833,000.00
Licenses and Permits	384,755.80	439,751.87	425,000.00	425,000.00
Fines and Forfeits	241,621.46	271,206.73	440,000.00	440,000.00
Interest Income	6,649.44	24,085.23	18,000.00	18,000.00
Fees	65,885.50	89,538.88	136,000.00	136,000.00
Charges for Services	8,850.00	8,850.00	8,800.00	8,800.00
Intergovernmental	54,160.88	62,395.77	1,997,538.00	1,997,538.00
Parks and Recreation Concessions	59,887.03	50,773.55	96,100.00	96,100.00
Miscellaneous TOTAL GENERAL FUND REVENUES	20,620.04 3,476,712.60	27,732.30 3,616,444.46	146,500.00 7,100,938.00	146,500.00 7,100,938.00
EXPENDITURES			, , , , , , , , , , , , , , , , , , , ,	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
GENERAL AND ADMINISTRATIVE				
Salaries	534,888.82	606,432.71	1,000,000.00	1,000,000.00
Payroll Taxes and Benefits	275,998.61	306,158.12	537,000.00	537,000.00
Aldermen's Per Diem	35,000.00	30,000.00	60,000.00	60,000.00
Advertising	1,644.00	2,018.00	5,000.00	5,000.00
Collection Costs	65,904.90	54,851.44	103,500.00	103,500.00
Bank Charges	94.94	115.63	200.00	200.00
Contracted Services	14,339.59	18,451.16	47,000.00	47,000.00
Coroner Fees	4,270.00	1,750.00	6,000.00	6,000.00
Court Costs	9,000.00	9,000.00	18,000.00	18,000.00
Depreciation Economic Development	50,000.00	50,000.00	55,000.00	- 55,000.00
Grant Expenditures	-		: <u>-</u>	-
Insurance	174,409.83	452,048.14	191,400.00	191,400.00
Legal and Professional	37,302.47	40,752.92	56,500.00	56,500.00
Membership Fees / Educational Training	14,902.55	22,097.81	31,000.00	31,000.00
Miscellaneous	5,024.98	10,329.96	35,000.00	35,000.00
Printing, Postage, and Office Supplies	30,697.23	26,389.95	43,000.00	43,000.00
Promotional and Community Events	26,221.83	31,178.95	75,000.00	75,000.00
Rental Equipment	9,603.06	7,650.92	18,900.00	18,900.00
Repairs and Maintenance	38,197.64	44,334.59	175,000.00	175,000.00
Small Tools and Supplies	13,117.28	1,378.81	10,200.00	10,200.00
Telephone Utilities	24,440.84 94,053.96	25,503.12 55,369.94	48,000.00	48,000.00
Uniforms	2,964.28	55,369.94 2,437.63	167,500.00 8,000.00	167,500.00 8,000.00
Vehicle Expense	10,106.75	11,634.88	20,000.00	20,000.00
Total General and Administrative	1,472,183.56	1,809,884.68	2,711,200.00	2,711,200.00
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CITY OF WALKER - GENERAL FUND STATEMENT OF REVENUES, EXPENDITURES,		PROJEC ⁻	TED THROUGH 12/3	31/23
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL	BUDGET REMAINING	Projected Actual 1/0/1900	Projected Annual Budget <u>Remaining</u>	% <u>Variance</u>
REVENUES				
Taxes	(1,190,889.87)	3,320,664.51	(512,335.49)	-13.37%
Licenses and Permits	14,751.87	442,522.43	17,522.43	4.12%
Fines and Forfeits	(168,793.27)	542,413.46	102,413.46	23.28%
Interest Income	6,085.23	48,170.46	30,170.46	167.61%
Fees	(46,461.12)	120,680.02	(15,319.98)	-11.26%
Charges for Services	50.00	11,050.00	2,250.00	25.57%
Intergovernmental	(1,935,142.23)	2,144,772.96	147,234.96	7.37%
Parks and Recreation Concessions	(45,326.45)	101,547.10	5,447.10	5.67%
Miscellaneous TOTAL GENERAL FUND REVENUES	(118,767.70) (3,484,493.54)	31,768.30 6,763,589.24	(114,731.70) (337,348.76)	-78.32% -4.75%
EXPENDITURES				
GENERAL AND ADMINISTRATIVE				
Salaries Payroll Taxes and Benefits Aldermen's Per Diem Advertising Collection Costs Bank Charges Contracted Services Coroner Fees Court Costs Depreciation Economic Development	393,567.29 230,841.88 30,000.00 2,982.00 48,648.56 84.37 28,548.84 4,250.00 9,000.00	1,244,779.42 612,748.50 60,000.00 4,036.00 112,707.67 231.26 36,902.32 3,500.00 18,000.00	(244,779.42) (75,748.50) - 964.00 (9,207.67) (31.26) 10,097.68 2,500.00 - (2,000.00)	-24.48% -14.11% 0.00% 19.28% -8.90% -15.63% 21.48% 41.67% 0.00% #DIV/0! -3.64%
Grant Expenditures Insurance Legal and Professional Membership Fees / Educational Training Miscellaneous Printing, Postage, and Office Supplies Promotional and Community Events Rental Equipment Repairs and Maintenance Small Tools and Supplies Telephone Utilities Uniforms Vehicle Expense Total General and Administrative	(260,648.14) 15,747.08 8,902.19 24,670.04 16,610.05 43,821.05 11,249.08 130,665.41 8,821.19 22,496.88 112,130.06 5,562.37 8,365.12 901,315.32	904,096.28 90,350.54 44,195.62 20,659.92 52,779.90 62,357.90 15,301.84 88,669.18 2,757.62 51,006.24 110,739.88 4,875.26 23,269.76 3,620,965.11	(712,696.28) (33,850.54) (13,195.62) 14,340.08 (9,779.90) 12,642.10 3,598.16 86,330.82 7,442.38 (3,006.24) 56,760.12 3,124.74 (3,269.76)	#DIV/0! -372.36% -59.91% -42.57% 40.97% -22.74% 16.86% 19.04% 49.33% 72.96% -6.26% 33.89% 39.06% -16.35% -33.56%

ITY OF WALKER - GENERAL FUND TATEMENT OF REVENUES, EXPENDITURES,	1		FOR PERIOD E	NDED 06/30/23
ND CHANGES IN FUND BALANCE -	PRIOR	CURRENT		
UDGET AND ACTUAL	YEAR	YEAR	ORIGINAL	
	6/30/2022	6/30/2023	<u>BUDGET</u>	BUDGET
NIMAL CONTROL				
Salaries	78,399.12	84,754.01	140,000.00	140,000.0
Aldermen's Per Diem	70,000.12	04,704.01	140,000.00	140,000.0
Payroll Taxes and Benefits	54,232.09	51,998.46	103,800.00	103,800.0
Animal Care Expense	7,596.77	9,632.76	17,000.00	17,000.0
Depreciation	7,000.77		-	-
Economic Development	_		_	-
Grant Expenditures	_			_
Insurance	5,337.46	1,685.99	7,700.00	7,700.0
Legal and Professional	1,182.60	400.00	4,900.00	4,900.0
Membership Fees / Educational Training	70.00	20.00	1,000.00	1,000.0
Miscellaneous	295.26	295.26	1,100.00	1,100.0
Printing, Postage, and Office Supplies	1,952.97	353.62	1,500.00	1,500.0
Promotional and Community Events	1,952.91	333.02	1,500.00	1,500.0
Repairs and Maintenance	3,297.14	6,375.00	7,500.00	7,500.0
Small Tools and Supplies	5,445.71	3,616.29	16,700.00	16,700.0
Telephone	2,093.69	2,341.96	4,300.00	4,300.0
Utilities	5,644.47	5,121.29	12,000.00	12,000.0
Uniforms	339.74	425.91	1,300.00	1,300.0
Vehicle Expense	1,097.04	2,319.43	2,200.00	2,200.0
otal Animal Control	166,984.06	169,339.98	321,000.00	321,000.0
otal Allinai Goltioi	100,304.00	109,333.90	321,000.00	321,000.0
PARKS AND RECREATION				
Salaries	162,478.93	175,746.20	270,000.00	270,000.0
Aldermen's Per Diem	-			-
Payroll Taxes and Benefits	69,680.57	78,744.00	111,400.00	111,400.0
Bank Charges		39.99		-
Contracted Services	82,199.85	85,716.10	131,500.00	131,500.0
Concession Supplies	37,191.59	24,378.86	42,500.00	42,500.0
Depreciation	-	= :	-	-
Grant Expenditures			-	
Insurance	23,019.62	7,875.41	31,700.00	31,700.0
Legal and Professional	2,768.02	3,537.92	7,800.00	7,800.0
Membership Fees / Educational Training	1,323.90	1,114.19	8,000.00	8,000.0
Miscellaneous	5,794.07	14,944.35	47,700.00	47,700.0
Printing, Postage, and Office Supplies	2,148.48	4,257.08	6,700.00	6,700.0
Promotional and Community Events	-		-	
Recreational Supplies	43,795.78	24,951.82	50,000.00	50,000.0
Rental Equipment	38,645.64	3,028.02	17,000.00	17,000.0
Repairs and Maintenance	108,884.59	54,630.58	71,000.00	71,000.0
Small Tools and Supplies	9,777.51	6,966.92	15,500.00	15,500.0
Telephone	6,064.73	4,956.63	11,000.00	11,000.0
Utilities	31,722.52	19,401.98	60,000.00	60,000.0
Uniforms	716.30	1,425.91	2,500.00	2,500.0
Total Parks and Recreation	626,212.10	511,715.96	884,300.00	884,300.0

CITY OF WALKER - GENERAL FUND PROJECTED THROUGH 12/31/23 STATEMENT OF REVENUES, EXPENDITURES. AND CHANGES IN FUND BALANCE -Projected Projected **BUDGET AND ACTUAL BUDGET** Actual **Annual Budget** % REMAINING 1/0/1900 Remaining Variance ANIMAL CONTROL Salaries 55,245.99 169,508.02 (29,508.02)-21.08% Aldermen's Per Diem #DIV/0! Payroll Taxes and Benefits 51.801.54 106.996.92 (3,196.92)-3.08% **Animal Care Expense** 7,367.24 15,065.52 1,934.48 11.38% Depreciation #DIV/0! **Economic Development** #DIV/0! **Grant Expenditures** #DIV/0! 5,594.66 Insurance 6.014.01 2,105.34 27.34% Legal and Professional 4,500.00 2.135.49 2.764.51 56.42% Membership Fees / Educational Training 980.00 40.00 960.00 96.00% 804.74 Miscellaneous 590.52 509.48 46.32% Printing, Postage, and Office Supplies 1,146.38 707.24 792.76 52.85% Promotional and Community Events #DIV/0! Repairs and Maintenance 1,125.00 12,750.00 (5,250.00)-70.00% Small Tools and Supplies 13,083.71 7.232.58 9,467.42 56.69% Telephone 1,958.04 4.683.92 (383.92)-8.93% Utilities 10,242.58 6,878.71 1,757.42 14.65% **Uniforms** 874.09 851.82 448.18 34.48% Vehicle Expense (119.43)4,638.86 (2,438.86)-110.86% 151,660.02 341,038.13 **Total Animal Control** (20,038.13)-6.24% PARKS AND RECREATION Salaries 94,253.80 351,492.40 (81,492.40)-30.18% Aldermen's Per Diem #DIV/0! Payroll Taxes and Benefits 32,656.00 152,988.00 (41,588.00)-37.33% Bank Charges (39.99)79.98 #DIV/0! (79.98)**Contracted Services** 45,783.90 -30.37% 171,432.20 (39,932.20)Concession Supplies 18,121.14 42,500.00 0.00% Depreciation #DIV/0! **Grant Expenditures** #DIV/0! Insurance 23,824.59 29,922.62 1,777.38 5.61% Legal and Professional 4.262.08 7,548.41 251.59 3.23% Membership Fees / Educational Training 6,885.81 1,957.19 6,042.81 75.54% Miscellaneous 32,755.65 29.888.70 17,811.30 37.34% Printing, Postage, and Office Supplies 2,442.92 8,514.16 (1,814.16)-27.08% Promotional and Community Events #DIV/0! Recreational Supplies 25,048.18 49,903.64 96.36 0.19% Rental Equipment 13.971.98 6.056.04 10,943.96 64.38% Repairs and Maintenance 16,369.42 109,261.16 (38, 261.16)-53.89% Small Tools and Supplies 8,533.08 13,933.84 1.566.16 10.10% Telephone 6,043.37 9,913.26 1,086.74 9.88% Utilities 40.598.02 38,803.96 21,196.04 35.33% **Uniforms** 1,074.09 2,851.82 (351.82)-14.07% Total Parks and Recreation 372,584.04 1,027,047.38 (142,747.38)-16.14%

CITY OF WALKER CENERAL FUND	-			
CITY OF WALKER - GENERAL FUND STATEMENT OF REVENUES, EXPENDITURES,			FOR PERIOD E	NDED 06/30/23
AND CHANGES IN FUND BALANCE -	PRIOR	CURRENT		
BUDGET AND ACTUAL	YEAR	YEAR	ORIGINAL	
	6/30/2022	6/30/2023	BUDGET	BUDGET
POLICE DEPARTMENT	704 000 07			
Salaries	701,226.87	752,280.27	1,310,500.00	1,310,500.00
Aldermen's Per Diem	450.040.40	-	-	-
Payroll Taxes and Benefits	458,218.43	517,943.55	859,600.00	859,600.00
Contracted Services	4,373.08	4,828.20	7,500.00	7,500.00
Court Costs	-	-	-	-
Depreciation Grant Expanditures	-	-	-	-
Grant Expenditures Insurance	- 97.069.EE	- 57.404.07	-	-
	87,068.55	57,484.67	141,500.00	141,500.00
Legal and Professional	14,415.35	8,000.00	26,000.00	26,000.00
Membership Fees / Educational Training	24,695.15	20,706.14	33,000.00	33,000.00
Miscellaneous	4,028.78	25,008.92	31,000.00	31,000.00
Printing, Postage, and Office Supplies	9,690.01	10,228.84	24,200.00	24,200.00
Promotional and Community Events	(1,000.00)	(379.91)	3,000.00	3,000.00
Rental Equipment	19,570.24	22,999.01	39,400.00	39,400.00
Repairs and Maintenance	30,881.64	33,801.77	53,600.00	53,600.00
Small Tools and Supplies	8,230.16	16,700.26	26,500.00	26,500.00
Telephone	22,632.38	21,066.53	33,500.00	33,500.00
Utilities	10,234.50	11,180.07	17,000.00	17,000.00
Uniforms	11,021.90	11,100.91	22,000.00	22,000.00
Vehicle Expense	87,374.90	76,376.11	155,000.00	155,000.00
Total Police Department	1,492,661.94	1,589,325.34	2,783,300.00	2,783,300.00
STREET DEPARTMENT				
Salaries	318,289.21	358,890.93	550,000.00	550,000.00
Aldermen's Per Diem	200	-		-
Payroll Taxes and Benefits	115,153.98	147,220.85	212,000.00	212,000.00
Contracted Services	3,248.00	2,618.10	6,000.00	6,000.00
Depreciation			: -	
Equipment Expense	141,533.21	76,723.05	140,000.00	140,000.00
Grant Expenditures	=1	=	=	-
Insurance	49,754.48	42,865.94	106,300.00	106,300.00
Landscaping and Beautification	-	-	<u>.</u>	
Legal and Professional	68,395.12	24,853.91	105,000.00	105,000.00
Membership Fees / Educational Training	1,137.37	2,003.75	5,500.00	5,500.00
Miscellaneous	893.45	2,266.03	8,000.00	8,000.00
Printing, Postage, and Office Supplies	2,795.47	1,393.83	3,500.00	3,500.00
Rental Equipment	17,758.97	2,888.15	15,000.00	15,000.00
Repairs and Maintenance	87,718.21	69,968.73	119,500.00	119,500.00
Small Tools and Supplies	10,501.45	13,284.54	23,000.00	23,000.00
Telephone	3,799.90	3,674.47	7,500.00	7,500.00
Utilities	49,911.86	54,644.07	95,000.00	95,000.00
Uniforms	2,907.55	5,640.37	5,400.00	5,400.00
Total Street Department	873,798.23	808,936.72	1,401,700.00	1,401,700.00

CITY OF WALKER - GENERAL FUND PROJECTED THROUGH 12/31/23 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -Projected Projected **BUDGET AND ACTUAL** BUDGET Actual **Annual Budget** % **REMAINING** 1/0/1900 Remaining Variance POLICE DEPARTMENT (197,060.54)Salaries 558,219.73 1,507,560.54 -15.04% Aldermen's Per Diem #DIV/0! Payroll Taxes and Benefits 341.656.45 1,052,787.10 (193, 187, 10)-22.47% Contracted Services 2,671.80 9,656.40 (2,156.40)-28.75% Court Costs #DIV/0! Depreciation #DIV/0! **Grant Expenditures** #DIV/0! Insurance 84,015.33 118,696.98 22,803.02 16.12% Legal and Professional 18.000.00 29.206.86 (3,206.86)-12.33% Membership Fees / Educational Training 12,293.86 41,412.28 -25.49% (8,412.28)Miscellaneous 5.991.08 50.017.84 (19,017.84)-61.35% Printing, Postage, and Office Supplies 13,971.16 20,457.68 3,742.32 15.46% Promotional and Community Events 3,379.91 2,240.18 759.82 25.33% Rental Equipment 16,400.99 45,998.02 (6.598.02)-16.75% Repairs and Maintenance 19.798.23 67.603.54 (14,003.54)-26.13% Small Tools and Supplies 9,799.74 33,400.52 (6,900.52)-26.04% Telephone 12,433,47 42.133.06 (8,633.06)-25.77% Utilities 5,819.93 22,360.14 (5,360.14)-31.53% **Uniforms** 10,899.09 22,201.82 (201.82)-0.92% Vehicle Expense 78,623.89 152,752.22 2,247.78 1.45% **Total Police Department** 1.193.974.66 3,218,485.18 (435, 185, 18) -15.64% STREET DEPARTMENT Salaries 191,109.07 717,781.86 -30.51% (167,781.86)Aldermen's Per Diem #DIV/0! Payroll Taxes and Benefits 64,779.15 301,061.70 (89,061.70)-42.01% Contracted Services 3,381.90 5,236.20 763.80 12.73% Depreciation #DIV/0! **Equipment Expense** 63,276.95 153,446.10 (13,446.10)-9.60% **Grant Expenditures** #DIV/0! Insurance 63,434.06 100,001.14 6.298.86 5.93% Landscaping and Beautification #DIV/0! Legal and Professional 80,146.09 58,313.48 46,686.52 44.46% Membership Fees / Educational Training 3,496.25 27.14% 4,007.50 1,492.50 Miscellaneous 5,733.97 4.532.06 3.467.94 43.35% Printing, Postage, and Office Supplies 2,106.17 2,787.66 712.34 20.35% Rental Equipment 12,111.85 5,776.30 9,223.70 61.49% Repairs and Maintenance 49,531.27 139,937.46 (20,437.46)-17.10% Small Tools and Supplies 9,715.46 26,569.08 (3,569.08)-15.52% Telephone 3,825.53 7,348.94 151.06 2.01% Utilities 40.355.93 109,288,14 (14,288.14)-15.04% **Uniforms** (240.37)11,280.74 (5,880.74)-108.90% Total Street Department 592,763.28 1,647,368.36 (245,668.36)-17.53%

CITY OF WALKER - GENERAL FUND	ı			
STATEMENT OF REVENUES, EXPENDITURES,			FOR PERIOD E	NDED 06/30/23
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL	PRIOR YEAR 6/30/2022	CURRENT YEAR 6/30/2023	ORIGINAL BUDGET	BUDGET
		<u> </u>		
Total Departmental Expenditures	4,631,839.89	4,889,202.68	8,101,500.00	8,101,500.00
Capital Outlay	1,037,945.17	937,149.34	2,888,758.50	3,270,058.50
Debt Service	302,171.57	317,715.69	661,200.00	661,200.00
TOTAL GENERAL FUND EXPENDITURES	5,971,956.63	6,144,067.71	11,651,458.50	12,032,758.50
EXCESS (DEIFICIENCY) OF REVENUES OVER EXPENDITURES	(2,495,244.03)	(2,527,623.25)	(4,550,520.50)	(4,931,820.50)
OTHER FINANCING SOURCES (USES) Sale of Capital Assets Proceeds from Debt	12,000.00	- - - 1 740 050 12	180,000.00	180,000.00
Transfers In	2,079,123.67	1,719,050.13	3,910,000.00	3,910,000.00
Transfers Out				
Total Other Financing Sources (Uses)	2,091,123.67	1,719,050.13	4,090,000.00	4,090,000.00
NET CHANGE IN FUND BALANCE	(404,120.36)	(808,573.12)	(460,520.50)	(841,820.50)
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	\$ 1,830,791.49	\$ 1,533,417.06	\$ 1,774,414.50	1,393,114.50
	\$ 1,830,791.49 \$ -	\$ 1,533,417.06 \$ -	-	

TOTAL REVENUE CHECK \$ 11,190,938.00

CITY OF WALKER - GENERAL FUND				
STATEMENT OF REVENUES, EXPENDITURES,		PROJECT	TED THROUGH 12/3	31/23
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL	BUDGET REMAINING	Projected Actual <u>1/0/1900</u>	Projected Annual Budget <u>Remaining</u>	% <u>Variance</u>
Total Departmental Expenditures	3,212,297.32	9,854,904.16	(1,753,404.16)	-21.64%
Capital Outlay	2,332,909.16	3,531,327.64	(261,269.14)	-7.99%
Debt Service	343,484.31	661,200.00	<u>-</u>	0.00%
TOTAL GENERAL FUND EXPENDITURES	5,888,690.79	14,047,431.80	(2,014,673.30)	-16.74%
EXCESS (DEIFICIENCY) OF REVENUES OVER EXPENDITURES	2,404,197.25	(7,283,842.57)	(2,352,022.07)	
OTHER FINANCING SOURCES (USES) Sale of Capital Assets Proceeds from Debt Transfers In	(180,000.00) - (2,190,949.87)	103,278.00 3,910,000.00	(180,000.00) 103,278.00 -	-100.00% #DIV/0! 0.00%
Transfers Out Total Other Financing Sources (Uses) NET CHANGE IN FUND BALANCE FUND BALANCE AT BEGINNING OF YEAR FUND BALANCE AT END OF YEAR	(2,370,949.87)	4,013,278.00 (3,270,564.57) 2,341,990.18 \$ (928,574.39)	(76,722.00) (2,428,744.07)	-1.88%

TOTAL REVENUE CHECK

Special Revenue Fund

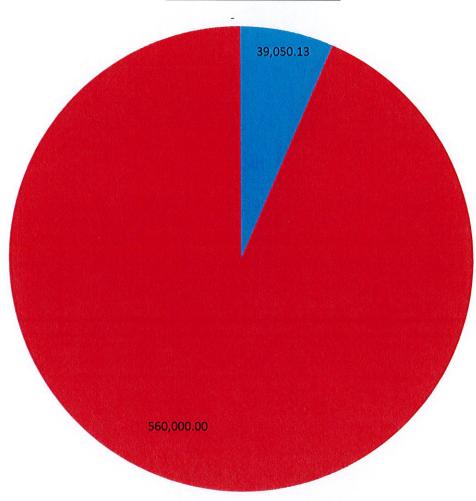
Expenditures/Uses through

June 30, 2023

\$

17,025.78





- Transfer to Streets and Drainage
- Transfer to Sewer for Operations and Maintenance
- Transfer to Sewer for Infrastructure Improvements

CITY OF WALKER SPECIAL REVENUE FUND

BALANCE SHEET As of June 30, 2023

		CURRENT YEAR <u>6/30/2023</u>	PRIOR YEAR <u>6/30/2022</u>	UNAUDITED PRIOR YEAR 12/31/2022
ASSETS				
Cash and Cash Equivalents Due from Other Goverments Due from Other Funds Cash - Restricted	\$	4,447,161.90 334,362.20 (149,703.00)	\$ 3,802,029.00 349,442.62 (149,703.00)	\$ 4,004,630.30 334,362.20 (149,704.00)
Total Assets	<u>\$</u>	4,631,821.10	\$ 4,001,768.62	\$ 4,189,288.50
LIABILITIES				
Due to Other Funds	\$	545,577.66	\$ 591,525.82	\$ 586,526.53
Total Liabilities		545,577.66	 591,525.82	 586,526.53
FUND BALANCE				
Assigned to Special Revenue Fund Unassigned		4,086,243.44	 3,410,242.80	 3,602,761.97
Total Fund Balance		4,086,243.44	 3,410,242.80	 3,602,761.97
Total Liabilities and Fund Balance	\$	4,631,821.10	\$ 4,001,768.62	\$ 4,189,288.50

CITY OF WALKER SPECIAL REVENUE FUND

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE For the Period Ended June 30, 2023

	CURRENT YEAR 06/30/23	PRIOR YEAR <u>06/30/22</u>	UNAUDITED PRIOR YEAR 12/31/22	
Revenues:				
Taxes	\$ 1,072,716.63	\$ 1,112,601.57	\$ 1,856,763.76	
Interest Income	26,840.75	21,719.34	39,166.52	
Total Revenues	1,099,557.38	1,134,320.91	1,895,930.28	
Expenditures:				
General Expenses	17,025.78	17,059.95	31,149.44	
Debt Service				
Total Expenditures	17,025.78	17,059.95	31,149.44	
Excess (Deficiency) of				
Revenues over Expenditures	1,082,531.60	1,117,260.96	1,864,780.84	
Other Financing Sources (Uses): Issuance of Bonds Payment to Refund Bonds Discounts on Bond Issuance Transfers Out	- - - (599,050.13)	- - - (597,456.98)	- - - (1,152,458.69)	
Total Other Financing Sources (Uses)	(599,050.13)	(597,456.98)	(1,152,458.69)	
Net Change in Fund Balance	483,481.47	519,803.98	712,322.15	
Fund Balance at Beginning of Year	3,153,548.57	2,890,438.82	2,441,226.42	
Fund Balance at End of Year	\$ 3,637,030.04	\$ 3,410,242.80	\$ 3,153,548.57	
Transfer to Streets and Drainage Transfer to Sewer for Operations and Maintenance Transfer to Sewer for Infrastructure Improvements check balance	39,050.13 560,000.00 	37,456.98 560,000.00 - -	192,458.69 960,000.00 - -	

3H 12/31/23	get % <u>Variance</u>	.19) -7.92% .50 34.20% 	.56) -21.61% #DIV/0! 	.25)	;0//\lG# 	(00) (00) (00) (39.06% (75) (152.68%
PROJECTED THROUGH 12/31/23	Projected Annual Budget Remaining	(130,737.19) 3 13,681.50 - 17,055.69)	(6,051.56)	5 (123,107.25)	1 1	(830,000.00) (830,000.00) (830,000.00) (830,000.00)
PROJE	Projected Actual 1/0/1900	1,519,262.81 53,681.50 1,572,944.31	34,051.56 - 34,051.56	1,538,892.75	1 1	(1,295,000 <u>.00)</u> (1,295,000.00) 243,892.75
	BUDGET <u>REMAINING</u>	(577,283.37) (13,159.25) (590,442.62)	10,974.22	(579,468.40)	1 4	(1,525,949.87) (1,525,949.87) \$ 946,481.47
FOR PERIOD ENDED 06/30/23	BUDGET	1,650,000.00 40,000.00	28,000.00	1,662,000.00		(2,125,000.00) (2,125,000.00) (463,000.00)
FOR PERIOD	ORIGINAL <u>BUDGET</u>	1,650,000.00 40,000.00 1,690,000.00	28,000.00	1,662,000.00	1 1	(2,125,000.00) (2,125,000.00) (463,000.00)
	CURRENT YEAR 6/30/2023	1,072,716.63 26,840.75 - 1,099,557.38	17,025.78	1,082,531.60	1 1	(599,050.13) (599,050.13) (83,481.47
	PRIOR YEAR <u>6/30/2022</u>	1,112,601.57 21,719.34 - 1,134,320.91	17,059.95	1,117,260.96	1 1	(597,456.98) (597,456.98) 519,803.98
CITY OF WALKER - SPECIAL REVENUE FUND STATEMENT OF REVENUES. EXPENDITURES.	AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL	Revenues:	Expenditures: General Expenses Debt Service Total Expenditures	EXCESS (DEIFICIENCY) OF REVENUES OVER EXPENDITURES	Other Financing Sources (Uses): Issuance of Bonds Payment to Refund Bonds	Discounts on Bond Issuance Transfers Out Total Other Financing Sources (Uses) NET CHANGE IN FUND BALANCE

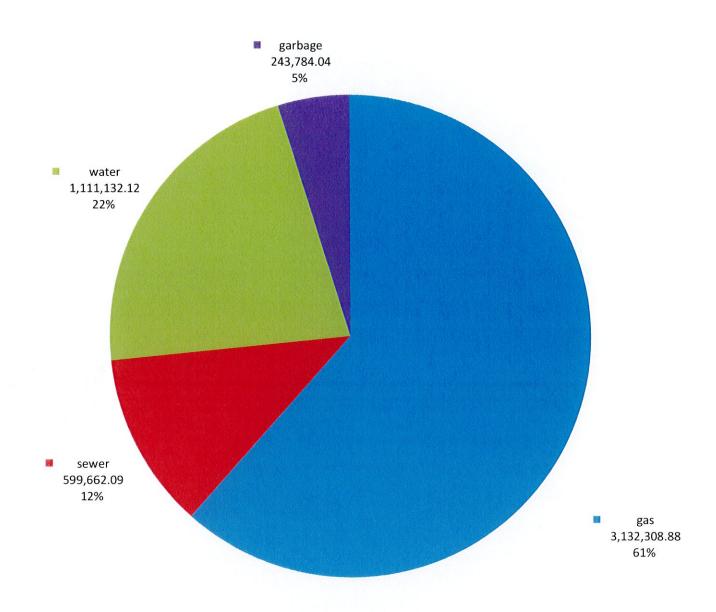
Enterprise Fund

Total Operating Expenditures through

June 30, 2023

\$

5,086,887.13



CITY OF WALKER ENTERPRISE FUND

STATEMENT OF NET POSITION

As of June 30, 2023

			UNAUDITED
	CURRENT	PRIOR	PRIOR
	YEAR	YEAR	YEAR
	<u>6/30/2023</u>	<u>6/30/2022</u>	<u>12/31/2022</u>
Current Assets:			
Cash and Cash Equivalents	7,264,042.86	5,364,828.25	6,794,445.37
Due from Other Funds	1,326,539.40	1,128,011.45	331,091.68
	8,590,582.26	6,492,839.70	7,125,537.05
Receivables:			
Accounts, Net	807,978.80	1,045,235.63	1,547,578.80
Unbilled Utility Sales	522,978.70	559,978.92	522,978.70
Due from Other Governments	0.01	336,227.79	108,137.77
	1,330,957.51	1,941,442.34	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
Total Current Assets	10,555,392.54	9,010,586.81	9,938,085.09
Noncurrent Assets:			
Restricted Cash, Cash Equivalents, and Investments:			
Revenue Bond Covenant Accounts	553,447.13	695,140.66	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	19,735,045.22	17,431,370.50	19,337,894.95
Total Noncurrent Assets	21,219,192.90	18,992,086.44	20,647,764.24
Total Assets	\$ 32,128,095.44	\$ 28,421,693.25	\$ 30,939,359.33

CITY OF WALKER ENTERPRISE FUND

STATEMENT OF NET POSITION

As of June 30, 2023

Current Liabilities: Current Season (a)						UNAUDITED	
Current Liabilities: 6/30/2023 6/30/2022 12/31/2022 Accounts Payable \$ 1,092,404.22 \$ 528,759.56 \$ 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 895,175.02 878,693.48 868,912.78 Due to LP Sewer District 251,415.42 - 8,732.50 Due to Other Funds (362,424.63) (24,885.28) (355,998.26) Other Current Liabilities 73,402.82 110,989.09 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 29,188.56 32,042.56 29,188.56 Total Current Liabilities 3,592,761.86 2,618,152.78 4,629,618.72 Noncurrent Liabilities 127,755.68 132,2833.01 127,755.68 Total Noncurrent Liabilities 5,077,287.91 3,736,080.62 5,155,185.47 Total Liabilities 8,6			CURRENT		PRIOR	PRIOR	
Current Liabilities: Accounts Payable \$ 1,092,404.22 \$ 528,759.56 \$ 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 895,175.02 878,693.48 868,912.78 Due to LP Sewer District 251,415.42 - 8,732.50 Due to Other Funds (362,424.63) (248,885.28) (355,998.26) Other Current Liabilities 73,402.82 110,989.09 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 29,188.56 32,042.56 29,188.56 Total Current Liabilities 3,592,761.86 2,618,152.78 4,629,618.72 Noncurrent Liabilities - - - - Bonds Payable - Less Current Portion 4,949,532.23 3,603,247.61 5,027,429.79 Relocation of Utilities - - -			YEAR		YEAR	YEAR	
Accounts Payable \$ 1,092,404.22 \$ 528,759.56 \$ 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 895,175.02 878,693.48 868,912.78 Due to LP Sewer District 251,415.42 - 8,732.50 Due to Other Funds (362,424.63) (248,885.28) (355,998.26) Other Current Liabilities 73,402.82 110,989.09 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 29,188.56 32,042.56 29,188.56 Total Current Liabilities 3,592,761.86 36,03,247.61 5,027,429.79 Relocation of Utilities - - - - Accumulated Unpaid Vacation 127,755.68 132,833.01 127,755.68 Total Noncurrent Liabilities 5,077,287.91 3,736,080.62 5,155,185.47 Net Assets: Investe			6/30/2023		6/30/2022	12/31/2022	
Accounts Payable \$ 1,092,404.22 \$ 528,759.56 \$ 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 895,175.02 878,693.48 868,912.78 Due to LP Sewer District 251,415.42 - 8,732.50 Due to Other Funds (362,424.63) (248,885.28) (355,998.26) Other Current Liabilities 73,402.82 110,989.09 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 29,188.56 32,042.56 29,188.56 Total Current Liabilities 3,592,761.86 36,03,247.61 5,027,429.79 Relocation of Utilities - - - - Accumulated Unpaid Vacation 127,755.68 132,833.01 127,755.68 Total Noncurrent Liabilities 5,077,287.91 3,736,080.62 5,155,185.47 Net Assets: Investe							
Accrued Salaries and Wages 29,238.46 28,789.10 29,238.46 Accumulated Unpaid Vacation 24,387.00 26,387.02 28,732.50 Due to LP Sewer District 251,415.42 - 8,732.50 Due to Other Funds (362,424.63) (248,885.28) (355,998.26) Other Current Liabilities 73,402.82 110,989.09 87,452.77 Bonds Payable 1,559,974.94 1,263,377.22 2,273,967.48 Municipal Lease 0.05 <td>Current Liabilities:</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>	Current Liabilities:						
Accumulated Unpaid Vacation 24,387.00 24,387.00 24,387.00 Customers' Deposits 895,175.02 878,693.48 868,912.78 Due to LP Sewer District 251,415.42 - 8,732.50 Due to Other Funds (362,424.63) (248,885.28) (355,998.26) Other Current Liabilities 73,402.82 110,989.09 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 29,188.56 32,042.56 29,188.56 Total Current Liabilities 3,592,761.86 2,618,152.78 4,629,618.72 Noncurrent Liabilities - - - - Relocation of Utilities - - - - - Accumulated Unpaid Vacation 127,755.68 132,833.01 127,755.68 - - - - - - - - - - - - - - - - - - - <td>Accounts Payable</td> <td>\$</td> <td>1,092,404.22</td> <td>\$</td> <td>528,759.56</td> <td>\$ 1,663,737.38</td> <td></td>	Accounts Payable	\$	1,092,404.22	\$	528,759.56	\$ 1,663,737.38	
Customers' Deposits 895,175.02 878,693.48 868,912.78 Due to LP Sewer District 251,415.42 - 8,732.50 Due to Other Funds (362,424.63) (248,885.28) (355,998.26) Other Current Liabilities 73,402.82 110,989.09 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 29,188.56 32,042.56 29,188.56 Total Current Liabilities 3,592,761.86 2,618,152.78 4,629,618.72 Noncurrent Liabilities 127,755.68 132,833.01 127,755.68 Total Noncurrent Liabilities 5,077,287.91 3,736,080.62 5,155,185.47 Total Liabilities 8,670,049.77 6,354,233.40 9,784,804.19 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 9,286,799.67 7,697,715.85 6,983,308.14	Accrued Salaries and Wages		29,238.46		28,789.10	29,238.46	
Due to LP Sewer District 251,415.42 - 8,732.50 Due to Other Funds (362,424.63) (248,885.28) (355,998.26) Other Current Liabilities 73,402.82 110,989.09 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 29,188.56 32,042.56 29,188.56 Total Current Liabilities 3,592,761.86 2,618,152.78 4,629,618.72 Noncurrent Liabilities: - - - - Relocation of Utilities - - - - - Accumulated Unpaid Vacation 127,755.68 132,833.01 127,755.68 132,833.01 127,755.68 Total Noncurrent Liabilities 5,077,287.91 3,736,080.62 5,155,185.47 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 9,286,799.67	Accumulated Unpaid Vacation		24,387.00		24,387.00	24,387.00	
Due to Other Funds (362,424.63) (248,885.28) (355,998.26) Other Current Liabilities 73,402.82 110,989.09 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 29,188.56 32,042.56 29,188.56 Total Current Liabilities 3,592,761.86 2,618,152.78 4,629,618.72 Noncurrent Liabilities: - - - - Bonds Payable - Less Current Portion 4,949,532.23 3,603,247.61 5,027,429.79 Relocation of Utilities - - - - Accumulated Unpaid Vacation 127,755.68 132,833.01 127,755.68 Total Noncurrent Liabilities 5,077,287.91 3,736,080.62 5,155,185.47 Net Assets: -	Customers' Deposits		895,175.02		878,693.48	868,912.78	
Other Current Liabilities 73,402.82 110,989.09 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 29,188.56 32,042.56 29,188.56 Total Current Liabilities 3,592,761.86 2,618,152.78 4,629,618.72 Noncurrent Liabilities: Bonds Payable - Less Current Portion 4,949,532.23 3,603,247.61 5,027,429.79 Relocation of Utilities - - - - Accumulated Unpaid Vacation 127,755.68 132,833.01 127,755.68 Total Noncurrent Liabilities 5,077,287.91 3,736,080.62 5,155,185.47 Total Liabilities 8,670,049.77 6,354,233.40 9,784,804.19 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 9,286,799.67 7,697,715.85 6,983,308.14 Total Net Position <td>Due to LP Sewer District</td> <td></td> <td>251,415.42</td> <td></td> <td>-</td> <td>8,732.50</td> <td></td>	Due to LP Sewer District		251,415.42		-	8,732.50	
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 29,188.56 32,042.56 29,188.56 Total Current Liabilities 3,592,761.86 2,618,152.78 4,629,618.72 Noncurrent Liabilities: Bonds Payable - Less Current Portion 4,949,532.23 3,603,247.61 5,027,429.79 Relocation of Utilities - - - - Accumulated Unpaid Vacation 127,755.68 132,833.01 127,755.68 Total Noncurrent Liabilities 5,077,287.91 3,736,080.62 5,155,185.47 Total Liabilities 8,670,049.77 6,354,233.40 9,784,804.19 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 9,286,799.67 7,697,715.85 6,983,308.14 Total Net Position 23,458,045.67 22,067,459.85 21,154,555.14	Due to Other Funds		(362,424.63)		(248,885.28)	(355,998.26)
Municipal Lease 0.05 0.05 0.05 Accrued Bond Interest 29,188.56 32,042.56 29,188.56 Total Current Liabilities 3,592,761.86 2,618,152.78 4,629,618.72 Noncurrent Liabilities: - - - Bonds Payable - Less Current Portion 4,949,532.23 3,603,247.61 5,027,429.79 Relocation of Utilities - - - Accumulated Unpaid Vacation 127,755.68 132,833.01 127,755.68 Total Noncurrent Liabilities 5,077,287.91 3,736,080.62 5,155,185.47 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 9,286,799.67 7,697,715.85 6,983,308.14 Total Net Position 23,458,045.67 22,067,459.85 21,154,555.14	Other Current Liabilities		73,402.82		110,989.09	87,452.77	
Accrued Bond Interest 29,188.56 32,042.56 29,188.56 Total Current Liabilities 3,592,761.86 2,618,152.78 4,629,618.72 Noncurrent Liabilities: Security Portion 4,949,532.23 3,603,247.61 5,027,429.79 Relocation of Utilities	Bonds Payable		1,559,974.94		1,263,377.22	2,273,967.48	
Total Current Liabilities 3,592,761.86 2,618,152.78 4,629,618.72 Noncurrent Liabilities: Bonds Payable - Less Current Portion 4,949,532.23 3,603,247.61 5,027,429.79 Relocation of Utilities	Municipal Lease		0.05		0.05	0.05	
Noncurrent Liabilities: Bonds Payable - Less Current Portion 4,949,532.23 3,603,247.61 5,027,429.79 Relocation of Utilities - - - Accumulated Unpaid Vacation 127,755.68 132,833.01 127,755.68 Total Noncurrent Liabilities 5,077,287.91 3,736,080.62 5,155,185.47 Total Liabilities 8,670,049.77 6,354,233.40 9,784,804.19 Net Assets: Invested in Capital Assets, Net of Related Debt Reserved for Debt Service 13,832,927.00 13,988,842.00 13,832,928.00 Unrestricted 9,286,799.67 7,697,715.85 6,983,308.14 Total Net Position 23,458,045.67 22,067,459.85 21,154,555.14	Accrued Bond Interest		29,188.56		32,042.56	29,188.56	-
Bonds Payable - Less Current Portion 4,949,532.23 3,603,247.61 5,027,429.79 Relocation of Utilities - - - Accumulated Unpaid Vacation 127,755.68 132,833.01 127,755.68 Total Noncurrent Liabilities 5,077,287.91 3,736,080.62 5,155,185.47 Total Liabilities 8,670,049.77 6,354,233.40 9,784,804.19 Net Assets: Invested in Capital Assets, Net of Related Debt Reserved for Debt Service 13,832,927.00 13,988,842.00 13,832,928.00 Unrestricted 9,286,799.67 7,697,715.85 6,983,308.14 Total Net Position 23,458,045.67 22,067,459.85 21,154,555.14	Total Current Liabilities		3,592,761.86		2,618,152.78	4,629,618.72	
Relocation of Utilities -	Noncurrent Liabilities:						
Accumulated Unpaid Vacation 127,755.68 132,833.01 127,755.68 Total Noncurrent Liabilities 5,077,287.91 3,736,080.62 5,155,185.47 Total Liabilities 8,670,049.77 6,354,233.40 9,784,804.19 Net Assets: Invested in Capital Assets, Net of Related Debt Reserved for Debt Service 13,832,927.00 13,988,842.00 13,832,928.00 Unrestricted 9,286,799.67 7,697,715.85 6,983,308.14 Total Net Position 23,458,045.67 22,067,459.85 21,154,555.14	Bonds Payable - Less Current Portion		4,949,532.23		3,603,247.61	5,027,429.79	ì
Total Noncurrent Liabilities 5,077,287.91 3,736,080.62 5,155,185.47 Total Liabilities 8,670,049.77 6,354,233.40 9,784,804.19 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 9,286,799.67 7,697,715.85 6,983,308.14 Total Net Position 23,458,045.67 22,067,459.85 21,154,555.14			-		-	-	
Total Liabilities 8,670,049.77 6,354,233.40 9,784,804.19 Net Assets: Invested in Capital Assets, Net of Related Debt Reserved for Debt Service 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 9,286,799.67 7,697,715.85 6,983,308.14 Total Net Position 23,458,045.67 22,067,459.85 21,154,555.14	Accumulated Unpaid Vacation		127,755.68	_	132,833.01	127,755.68	
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 9,286,799.67 7,697,715.85 6,983,308.14 Total Net Position 23,458,045.67 22,067,459.85 21,154,555.14	Total Noncurrent Liabilities		5,077,287.91		3,736,080.62	5,155,185.47	-
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 9,286,799.67 7,697,715.85 6,983,308.14 Total Net Position 23,458,045.67 22,067,459.85 21,154,555.14	Total Liabilities		8,670,049.77		6,354,233.40	9,784,804.19) -
Reserved for Debt Service 338,319.00 380,902.00 338,319.00 Unrestricted 9,286,799.67 7,697,715.85 6,983,308.14 Total Net Position 23,458,045.67 22,067,459.85 21,154,555.14	Net Assets:						
Reserved for Debt Service 338,319.00 380,902.00 338,319.00 Unrestricted 9,286,799.67 7,697,715.85 6,983,308.14 Total Net Position 23,458,045.67 22,067,459.85 21,154,555.14	Invested in Capital Assets, Net of Related Debt		13,832,927.00		13,988,842.00	13,832,928.00)
Unrestricted 9,286,799.67 7,697,715.85 6,983,308.14 Total Net Position 23,458,045.67 22,067,459.85 21,154,555.14	- · · · · · · · · · · · · · · · · · · ·		•			•	
					•	•	
Total Liabilities and Net Position \$\\\\$32,128,095.44 \\\\$28,421,693.25 \\\$30,939,359.33	Total Net Position		23,458,045.67		22,067,459.85	21,154,555.14	<u> </u>
	Total Liabilities and Net Position	<u>\$</u>	32,128,095.44	\$	28,421,693.25	\$ 30,939,359.33	; =

CITY OF WALKER

ENTERPRISE FUND (GAS, SEWER, WATER, & GARBAGE)

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET ASSETS For the Period Ended June 30, 2023

		CURRENT YEAR 06/30/23	PRIOR YEAR 06/30/22	UNAUDITED PRIOR YEAR 12/31/22
Operating Revenues:				
Charges for Services	\$	6,529,623.63	\$ 7,085,339.05	
Waste Management CNG		384,183.10	493,467.62	944,831.81
Waste Management Fees Waste Management Fees - Chemicals		-	-	-
Delinquent Charges		96,439.89	78,240.37	140,620.23
Miscellaneous Charges		778,405.39	474,265.07	
Total Operating Revenues	_	7,788,652.01	8.131.312.11	14,068,923.49
Operating Expenses:		.,. 00,002.0	0,101,01211	,000,020.10
3				
Natural Gas Purchases		1,938,233.61	2,444,928.72	
Salaries and Wages		903,792.81	876,290.75	
Payroll Taxes and Benefits		459,774.70	403,753.79	·
Contract Services		642,271.68	618,258.56	784,499.09
Deprecation Equipment Expense		70,048.08	74,237.36	125,837.68
Equipment Rental		44,616.21	46,628.37	
Lab Fees		29,116.98	24,742.65	•
Maintenance		488,026.75	642,324.25	·
Maintenance - Waste Management Chem		-	-	-
Small Tools and Supplies		20,288.20	32,907.75	52,895.03
Utilities		140,924.21	142,854.83	
Insurance Expense		28,244.49	131,635.88	
Miscellaneous Expense		70,082.60	80,762.99	·
Office Expense Professional Fees		22,215.27	19,765.48	·
Telephone Expense		184,904.95 29,327.37	181,710.91 30,566.26	285,678.05 52,519.86
Bad Debt Expense		15,019.22	10,521.02	·
Total Operating Expenses	_	5,086,887.13	5,761,889.57	
Operating Income (Loss)		0,000,007.10	0,701,000.07	
Before Depreciation		2,701,764.88	2,369,422.54	3,736,324.46
Delore Deprediation		2,701,704.00	2,509,422.54	3,730,324.40
Depreciation	_			1,366,998.00
Operating Income (Loss)				
After Depreciation		2,701,764.88	2,369,422.54	2,369,326.46
Add:				
Nonoperating Revenues		773,193.89	627,156.19	1,332,945.70
Donations		-	-	-
Transfers In		560,000.00	560,000.00	960,000.00
Less:				
Nonoperating Expenses		51,468.24	61,469.78	•
Transfers Out	_	1,680,000.00	2,041,666.69	
Change in Net Assets		2,303,490.53	1,453,442.26	=
Total Net Assets at Beginning of Year	_	21,154,550.84	20,614,013.29	20,614,013.29
Total Net Assets at End of Year	\$	23,458,041.37	\$ 22,067,455.55	\$ 21,154,550.84

CITY OF WALKER - ENTERPRISE FUND GAS DEPARTMENT STATEMENT OF NET			FOR PERIOD	ENDED 06/30/23
INCOME (LOSS) FROM OPERATIONS	PRIOR	CURRENT		
	YEAR	YEAR	ORIGINAL	DUDGET
OPERATING REVENUES	6/30/2022	6/30/2023	<u>BUDGET</u>	BUDGET
OF EIGHTING REVENUES				
CHARGES FOR SERVICES	\$ 5,241,090.21	\$ 4,522,344.74	\$ 8,450,000.00	\$ 8,450,000.00
Charges for Services	137,511.00	137,135.00	235,000.00	235,000.00
Fuel Adjustment	355,956.62	247,048.10	650,000.00	650,000.00
WASTE MANAGEMENT CNG	493,467.62	384,183.10	885,000.00	885,000.00
DELINQUENT CHARGES	54,993.75	64,720.16	90,000.00	90,000.00
MISCELLANEOUS CHARGES	353,990.82	\$629,065.69	652,000.00	652,000.00
TOTAL OPERATING REVENUES	6,143,542.40	5,600,313.69	10,077,000.00	10,077,000.00
OPERATING EXPENSES				
NATURAL GAS PURCHASES	2,444,928.72	1,938,233.61	4,367,000.00	4,367,000.00
SALARIES AND WAGES	447,076.14	456,583.38	775,000.00	775,000.00
PAYROLL TAXES AND BENEFITS	236,872.81	266,910.27	420,500.00	420,500.00
CONTRACT SERVICES	73,438.60	137,539.40	262,400.00	262,400.00
DEPRECIATION	, -	<i>.</i>	, -	, -
EQUIPMENT EXPENSES	46,391.85	46,590.19	83,000.00	83,000.00
EQUIPMENT RENTAL	9,988.69	8,323.49	14,500.00	14,500.00
MAINTENANCE	59,076.41	121,527.73	191,500.00	191,500.00
SMALL TOOLS AND SUPPLIES	5,703.72	6,175.18	18,000.00	18,000.00
UTILITIES	7,563.18	8,595.93	16,200.00	16,200.00
INSURANCE	31,920.08	10,733.15	104,800.00	104,800.00
MISCELLANEOUS	\$34,430.40	\$24,009.49	71,500.00	\$71,500.00
OFFICE EXPENSE	10,092.29	8,644.45	13,700.00	13,700.00
PROFESSIONAL FEES	79,767.53	74,292.25	153,500.00	153,500.00
TELEPHONE EXPENSE BAD DEBT EXPENSE	17,152.72	16,398.02	30,100.00	30,100.00
TOTAL OPERATING EXPENSES	5,128.19 3,509,531.33	7,752.34 3,132,308.88	15,000.00 6,536,700.00	15,000.00 6,536,700.00
TOTAL OPERATING EXPENSES	3,309,331.33	3,132,300.00	0,550,700.00	6,536,700.00
OPERATING INCOME (LOSS)	0.004.044.07	0.400.004.04	0.540.000.00	0.540.000.00
BEFORE DEPRECIATION	2,634,011.07	2,468,004.81	3,540,300.00	3,540,300.00
DEPRECIATION	\$0.00	\$0.00	309,700.00	309,700.00
OPERATING INCOME (LOSS)				_
AFTER DEPRECIATION	2,634,011.07	2,468,004.81	3,230,600.00	3,230,600.00
ADD:				
NONOPERATING REVENUES	314,897.50	436,356.10	766,500.00	766,500.00
DONATIONS	-	-	-	-
TRANSFERS IN	\$0.00	\$0.00	\$0.00	\$0.00
LESS:				
NONOPERATING EXPENSES	\$37,307.42	\$31,615.17	\$75,600.00	\$75,600.00
TRANSFERS OUT	2,041,666.69	1,680,000.00	3,575,000.00	3,575,000.00
	_,0 ,000.00	.,223,000.00	2,2. 3,000.00	2,2.2,000.00
GAS DEPARTMENT NET INCOME (LOSS)	\$ 869,934.46	\$ 1,192,745.74	\$ 346,500.00	\$ 346,500.00

CITY OF WALKER - ENTERPRISE FUND		PR∩ IF	СТЕ	ED THROUGH 12/	/31/23
GAS DEPARTMENT STATEMENT OF NET			J16		01/20
INCOME (LOSS) FROM OPERATIONS		Projected		Projected	
	BUDGET	Actual	Α	nnual Budget	%
	<u>REMAINING</u>	<u>1/0/1900</u>		<u>Remaining</u>	<u>Variance</u>
OPERATING REVENUES					
CHARGES FOR SERVICES	\$ (3,927,655.26)	\$ 8,868,558.60	\$	418,558.60	4.95%
Charges for Services	(97,865.00)	274,270.00		39,270.00	0.17
Fuel Adjustment	(402,951.90)	494,096.20		(155,903.80)	(0.24)
WASTE MANAGEMENT CNG	(500,816.90)	768,366.20		(116,633.80)	(0.13)
DELINQUENT CHARGES	(25,279.84)	129,440.32		39,440.32	0.44
MISCELLANEOUS CHARGES	 (22,934.31)	1,258,131.38		606,131.38	0.93
TOTAL OPERATING REVENUES	 (4,476,686.31)	11,024,496.50		947,496.50	9.40%
OPERATING EXPENSES					
NATURAL GAS PURCHASES	2,428,766.39	4,222,178.47		144,821.53	3.32%
SALARIES AND WAGES	318,416.62	913,166.76		(138,166.76)	-17.83%
PAYROLL TAXES AND BENEFITS	153,589.73	533,820.54		(113,320.54)	-26.95%
CONTRACT SERVICES DEPRECIATION	124,860.60 -	\$275,078.80 -		(12,678.80) -	-4.83% #DIV/0!
EQUIPMENT EXPENSES	36,409.81	93,180.38		(10,180.38)	-12.27%
EQUIPMENT RENTAL	6,176.51	16,646.98		(2,146.98)	-14.81%
MAINTENANCE	69,972.27	243,055.46		(51,555.46)	-26.92%
SMALL TOOLS AND SUPPLIES	11,824.82	12,350.36		5,649.64	31.39%
UTILITIES	7,604.07	17,191.86		(991.86)	-6.12%
INSURANCE	94,066.85	103,757.16		1,042.84	1.00%
MISCELLANEOUS	47,490.51	\$48,018.98		23,481.02	32.84%
OFFICE EXPENSE	5,055.55	17,288.90		(3,588.90)	-26.20%
PROFESSIONAL FEES	79,207.75	160,305.97		(6,805.97)	-4.43%
TELEPHONE EXPENSE	13,701.98	32,796.04		(2,696.04)	-8.96%
BAD DEBT EXPENSE	 7,247.66	15,504.68		(504.68)	-3.36%
TOTAL OPERATING EXPENSES	 3,404,391.12	6,704,341.34		(167,641.34)	-2.56%
ODEDATING INCOME (LOGG)					
OPERATING INCOME (LOSS) BEFORE DEPRECIATION	(1,072,295.19)	4,320,155.16		779,855.16	
DEDDECIATION	200 700 00	007 000 00		40.044.00	40.570/
DEPRECIATION	309,700.00	267,688.38		42,011.62	13.57%
OPERATING INCOME (LOSS)	(======================================				
AFTER DEPRECIATION	(762,595.19)	4,052,466.78		821,866.78	
ADD:					
NONOPERATING REVENUES	(330,143.90)	736,118.97		(30,381.03)	-3.96%
DONATIONS	\$0.00	-		\$0.00	#DIV/0!
TRANSFERS IN	\$0.00	\$0.00		\$0.00	#DIV/0!
LESS:					
NONOPERATING EXPENSES	43,984.83	\$75,828.39		(228.39)	-0.30%
TRANSFERS OUT	1,895,000.00	3,575,000.00		-	0.00%
GAS DEPARTMENT NET INCOME (LOSS)	\$ 846,245.74	\$ 1,137,757.36	\$	791,257.36	

CITY OF WALKER - ENTERPRISE FUND		AMARAWA BARARA MARAAM AMPARAMAKA		FOR PERIOD E	ENDED 06/30/23
SEWER DEPARTMENT STATEMENT OF NET			-		
INCOME (LOSS) FROM OPERATIONS	PRIOR	CURRENT			
	YEAR	YEAR		ORIGINAL	
	6/30/2022	6/30/2023		<u>BUDGET</u>	BUDGET
OPERATING REVENUES					
CHARGES FOR SERVICES WASTE MANAGEMENT FEES-CHEMICALS	\$ 616,690.97	\$ 673,794.84	\$	1,120,000.00	\$ 1,120,000.00 -
DELINQUENT CHARGES	7,011.69	11,080.00		13,500.00	13,500.00
MISCELLANEOUS CHARGES	4,087.82	11,902.62		8,400.00	8,400.00
TOTAL OPERATING REVENUES	627,790.48	696,777.46		1,141,900.00	1,141,900.00
OPERATING EXPENSES					
SALARIES AND WAGES	237,219.34	222,565.02		420,000.00	420,000.00
PAYROLL TAXES AND BENEFITS	95,571.99	128,212.10		173,200.00	173,200.00
CONTRACT SERVICES	16,104.74	8,819.92		25,000.00	25,000.00
EQUIPMENT EXPENSES	4,025.64	9,695.52		9,200.00	9,200.00
EQUIPMENT RENTAL	29,496.75	28,740.22		80,000.00	80,000.00
LAB FEES	24,452.65	25,671.98		45,000.00	45,000.00
MAINTENANCE	320,300.79	28,878.46		489,700.00	489,700.00
MAINTENANCE-WASTE MGMT CHEMICALS	-	=		-	
SMALL TOOLS AND SUPPLIES	17,804.78	7,466.86		23,000.00	23,000.00
UTILITIES	84,339.93	84,843.76		166,000.00	166,000.00
INSURANCE	63,136.15	9,361.17		75,800.00	75,800.00
MISCELLANEOUS	11,725.47	12,472.47		20,750.00	20,750.00
OFFICE EXPENSE	2,522.19	6,188.17		4,600.00	4,600.00
PROFESSIONAL FEES	54,134.79	18,511.41		60,000.00	60,000.00
TELEPHONE EXPENSE	6,180.81	6,035.78		12,500.00	12,500.00
BAD DEBT EXPENSE	 1,375.65	2,199.25		3,100.00	3,100.00
TOTAL OPERATING EXPENSES	968,391.67	599,662.09		1,607,850.00	1,607,850.00
OPERATING INCOME (LOSS)					
BEFORE DEPRECIATION	(340,601.19)	97,115.37		(465,950.00)	(465,950.00)
DEPRECIATION	r -	-		398,000.00	398,000.00
OPERATING INCOME (LOSS) AFTER DEPRECIATION	 (340,601.19)	 97,115.37		(863,950.00)	(863,950.00)
ADD:					
NONOPERATING REVENUES	176,278.84	167,996.59		750,775.00	750,775.00
TRANSFERS IN	560,000.00	560,000.00		1,790,000.00	1,790,000.00
NO CONSTRUCTOR OF THE PARTY OF	,,-	,000.00		.,,	., ,
LESS:					
NONOPERATING EXPENSES	11,547.19	8,312.82		22,000.00	22,000.00
SEWER DEPARTMENT NET INCOME (LOSS)	\$ 384,130.46	\$ 816,799.14	\$	1,654,825.00	\$ 1,654,825.00

Т

CITY OF WALKED ENTERPRISE FUND				
CITY OF WALKER - ENTERPRISE FUND SEWER DEPARTMENT STATEMENT OF NET		PROJEC	TED THROUGH 12/3	31/23
INCOME (LOSS) FROM OPERATIONS		Projected	Projected	
HOOME (LOOD) I NOW OF LIVATIONS	BUDGET	Projected Actual	Projected	%
	REMAINING	1/0/1900	Annual Budget Remaining	
OPERATING REVENUES	KEWAINING	1/0/1900	Remaining	<u>Variance</u>
OF EIGHTING REVENUES				
CHARGES FOR SERVICES	\$ (446,205.16)	\$ 1,066,307.18	\$ (53,692.82)	-4.79%
WASTE MANAGEMENT FEES-CHEMICALS	(440,200.10)	Ψ 1,000,007.10	Ψ (55,052.02)	#DIV/0!
DELINQUENT CHARGES	(2,420.00)	22,160.00	8,660.00	64.15%
MISCELLANEOUS CHARGES	3,502.62	23,805.24	15,405.24	183.40%
TOTAL OPERATING REVENUES	(445,122.54)	1,112,272.42	(29,627.58)	-2.59%
TO THE OT LIVING NEVEROLO	(440,122.04)	1,112,212.42	(23,027.30)	-2.59 /0
OPERATING EXPENSES				
SALARIES AND WAGES	197,434.98	445,130.04	(25,130.04)	-5.98%
PAYROLL TAXES AND BENEFITS	44,987.90	256,424.20	(83,224.20)	-48.05%
CONTRACT SERVICES	16,180.08	17,639.84	7,360.16	29.44%
EQUIPMENT EXPENSES	(495.52)	19,391.04	(10,191.04)	-110.77%
EQUIPMENT RENTAL	51,259.78	57,480.44	22,519.56	28.15%
LAB FEES	19,328.02	51,343.96		-14.10%
MAINTENANCE	460,821.54		(6,343.96)	
MAINTENANCE MAINTENANCE-WASTE MGMT CHEMICALS	400,021.54	57,756.92	431,943.08	88.21%
SMALL TOOLS AND SUPPLIES	- 15 522 14	44.022.70	- 0.000.00	#DIV/0!
UTILITIES	15,533.14	14,933.72	8,066.28	35.07%
INSURANCE	81,156.24	169,687.52	(3,687.52)	-2.22%
MISCELLANEOUS	66,438.83	67,935.37	7,864.63	10.38%
OFFICE EXPENSE	8,277.53	22,988.36	(2,238.36)	-10.79%
	(1,588.17)	12,376.34	(7,776.34)	-169.05%
PROFESSIONAL FEES	41,488.59	43,648.00	16,352.00	27.25%
TELEPHONE EXPENSE	6,464.22	12,071.56	428.44	3.43%
BAD DEBT EXPENSE	900.75	4,398.50	(1,298.50)	-41.89%
TOTAL OPERATING EXPENSES	1,008,187.91	1,253,205.80	354,644.20	22.06%
OPERATING INCOME (LOSS)				
OPERATING INCOME (LOSS) BEFORE DEPRECIATION	563,065.37	(140 022 20)	22F 046 62	
DEI ONE DEFINEDIATION	503,005.37	(140,933.38)	325,016.62	
DEPRECIATION	398,000.00	380,585.17	17,414.83	4.38%

OPERATING INCOME (LOSS)	ing the an international source			
AFTER DEPRECIATION	961,065.37	(521,518.55)	342,431.45	
ADD:				
NONOPERATING REVENUES	(582,778.41)	750,275.00	(500.00)	0.070/
TRANSFERS IN	(1,230,000.00)	1,790,000.00	(500.00)	-0.07%
TRANSI LINS IN	(1,230,000.00)	1,790,000.00	-	0.00%
LESS:				
NONOPERATING EXPENSES	13,687.18	19,536.79	2,463.21	11.20%
SEWER DEPARTMENT NET INCOME (LOSS)	\$ (838,025.86)	\$ 1,999,219.66	\$ 344,394.66	11.2070
SELVEN DEL / STIME HIT HET HOOME (EOSS)	(000,020.00)	Ψ 1,333,213.00	Ψ 344,334.00	

CITY OF WALKER - ENTERPRISE FUND WATER DEPARTMENT STATEMENT OF NET			FOR PERIOD I	ENDED 06/30/23
INCOME (LOSS) FROM OPERATIONS	PRIOR	CURRENT	***************************************	
THOUME (EGGG) I NOW OF ENVIRONG	YEAR	YEAR	ORIGINAL	
	6/30/2022	6/30/2023	BUDGET	BUDGET
OPERATING REVENUES	GIOGIZOZZ	<u>0/00/2020</u>	BOBOLT	BODGET
CHARGES FOR SERVICES	\$ 986,209.56	\$ 1,092,252.65	\$ 1,835,000.00	\$ 1,835,000.00
DELINQUENT CHARGES	13,124.24	17,074.09	25,000.00	25,000.00
MISCELLANEOUS CHARGES	116,089.31	137,345.82	211,000.00	211,000.00
TOTAL OPERATING REVENUES	1,115,423.11	1,246,672.56	2,071,000.00	2,071,000.00
OPERATING EXPENSES				
SALARIES AND WAGES	191,995.27	224,644.41	340,000.00	340,000.00
PAYROLL TAXES AND BENEFITS	71,308.99	64,652.33	145,000.00	145,000.00
CONTRACT SERVICES	259,023.54	253,184.22	444,000.00	444,000.00
DEPRECIATION	200,020.01	-	-	-
EQUIPMENT EXPENSES	23,819.87	13,762.37	41,000.00	41,000.00
EQUIPMENT RENTAL	7,142.93	7,552.50	13,100.00	13,100.00
LAB FEES	290.00	3,445.00	20,000.00	20,000.00
MAINTENANCE	262,947.05	337,620.56	532,800.00	532,800.00
SMALL TOOLS AND SUPPLIES	9,399.25	6,646.16	16,000.00	16,000.00
UTILITIES	50,951.72	47,484.52	99,000.00	99,000.00
INSURANCE	36,579.65	8,150.17	67,500.00	67,500.00
MISCELLANEOUS	34,607.12	33,600.64	66,800.00	66,800.00
OFFICE EXPENSE	7,151.00	7,382.65	10,000.00	10,000.00
PROFESSIONAL FEES	46,034.69	91,561.29	37,500.00	37,500.00
TELEPHONE EXPENSE	7,232.73	6,893.57	13,500.00	13,500.00
BAD DEBT EXPENSE	3,424.79	4,551.73	7,500.00	7,500.00
TOTAL OPERATING EXPENSES	1,011,908.60	1,111,132.12	1,853,700.00	1,853,700.00
OPERATING INCOME (LOSS)				
BEFORE DEPRECIATION	103,514.51	135,540.44	217,300.00	217,300.00
DEPRECIATION	-	-	277,000.00	277,000.00
OPERATING INCOME (LOSS) AFTER DEPRECIATION	103,514.51	135,540.44	(59,700.00)	(59,700.00)
ADD:				
NONOPERATING REVENUES	135,979.85	168,841.20	267,500.00	267,500.00
TRANSFERS IN	-	-	,	-
DONATIONS	-	0 -	-	-
LESS:				
NONOPERATING EXPENSES	12,615.17	11,540.25	37,000.00	37,000.00
TRANSFERS OUT	12,013.17	11,040.20	37,000.00	37,000.00
110 1101 1110 001	,- <u>-</u>	-	-	-
WATER DEPARTMENT NET INCOME (LOSS)	\$ 226,879.19	\$ 292,841.39	\$ 170,800.00	\$ 170,800.00

CITY OF WALKER - ENTERPRISE FUND		Г				
WATER DEPARTMENT STATEMENT OF NET		1	PROJEC	TED	THROUGH 12/31	/23
INCOME (LOSS) FROM OPERATIONS		_	Projected		Projected	-
.vv	BUDGET		Actual	Ar	nnual Budget	%
	REMAINING		1/0/1900		Remaining	Variance
OPERATING REVENUES			142		· · · · · · · · · · · · · · · · · · ·	
	W.					
CHARGES FOR SERVICES	\$ (742,747.35)	5	\$ 1,715,724.23	\$	(119,275.77)	-6.50%
DELINQUENT CHARGES	(7,925.91)		34,148.18		9,148.18	36.59%
MISCELLANEOUS CHARGES	(73,654.18)	_	274,691.64		63,691.64	30.19%
TOTAL OPERATING REVENUES	(824,327.44)		2,024,564.05		(46,435.95)	-2.24%
OPERATING EXPENSES						
CALABIEC AND WACES	445.055.50		440,000,00		(400 000 00)	00.440/
SALARIES AND WAGES	115,355.59		449,288.82		(109,288.82)	-32.14%
PAYROLL TAXES AND BENEFITS	80,347.67		129,304.66		15,695.34	10.82%
CONTRACT SERVICES	190,815.78		506,368.44		(62,368.44)	-14.05%
DEPRECIATION	- 07 007 00		-		-	#DIV/0!
EQUIPMENT EXPENSES	27,237.63		27,524.74		13,475.26	32.87%
EQUIPMENT RENTAL	5,547.50		15,105.00		(2,005.00)	-15.31%
LAB FEES	16,555.00		6,890.00		13,110.00	65.55%
MAINTENANCE SMALL TOOLS AND SUPPLIES	195,179.44		644,481.12		(111,681.12)	-20.96%
UTILITIES	9,353.84 51,515.48		13,292.32		2,707.68	16.92%
INSURANCE	59,349.83		94,969.04 61,833.68		4,030.96	4.07%
MISCELLANEOUS	33,199.36		67,201.28		5,666.32 (401.28)	8.39% -0.60%
OFFICE EXPENSE	2,617.35		14,765.30		(4,765.30)	-47.65%
PROFESSIONAL FEES	(54,061.29)		188,050.01		(150,550.01)	-401.47%
TELEPHONE EXPENSE	6,606.43		13,787.14		(287.14)	-2.13%
BAD DEBT EXPENSE	2,948.27		9,103.46		(1,603.46)	-21.38%
TOTAL OPERATING EXPENSES	742,567.88	-	2,241,965.01		(388,265.01)	-20.95%
ODEDATING INCOME (LOSS)		_				
OPERATING INCOME (LOSS) BEFORE DEPRECIATION	(81,759.56)		(217,400.96)		(434,700.96)	
	(0.1,.00.00)		(211,100.00)		(101,700.00)	
DEPRECIATION	277,000.00		255,289.62		21,710.38	7.84%
OPERATING INCOME (LOSS)		_				
AFTER DEPRECIATION	195,240.44		(472,690.58)		(412,990.58)	
ADD:						
NONOPERATING REVENUES	(98,658.80)		267,458.34		(41.66)	-0.02%
TRANSFERS IN	(30,030.00)		207,430.34		(41.00)	#DIV/0!
DONATIONS	- -		- -		=	#DIV/0!
LESS:						
NONOPERATING EXPENSES	25,459.75		26,132.50		10,867.50	29.37%
TRANSFERS OUT	20,409.70		20, 132.30		10,007.00	#DIV/0!
110 1101 210 001	=		=:		_	#DI V/U:
WATER DEPARTMENT NET INCOME (LOSS)	\$ 122,041.39	-	\$ (231,364.74)	\$	(402,164.74)	
		: =	. ()	-	1	

T

CITY OF WALKER - ENTERPRISE FUND GARBAGE DEPARTMENT STATEMENT OF NET			FOR PERIOD E	NDED 06/30/23	1
INCOME (LOSS) FROM OPERATIONS	PRIOR YEAR 6/30/2022	CURRENT YEAR 6/30/2023	ORIGINAL BUDGET	BUDGET	BUDGET REMAINING
OPERATING REVENUES	(<u></u>)				
CHARGES FOR SERVICES DELINQUENT CHARGES MISCELLANEOUS CHARGES TOTAL OPERATING REVENUES	\$ 241,348.31 3,110.69 97.12 244,556.12	\$ 241,231.40 3,565.64 91.26 244,888.30	\$ 430,000.00 6,000.00 200.00 436,200.00	\$ 430,000.00 \$ 6,000.00 200.00 436,200.00	(188,768.60) (2,434.36) (108.74) (191,311.70)
OPERATING EXPENSES					
SALARIES AND WAGES PAYROLL TAXES AND BENEFITS CONTRACT SERVICES DEPRECIATION EQUIPMENT EXPENSES EQUIPMENT RENTAL LAB FEES MAINTENANCE SMALL TOOLS AND SUPPLIES UTILITIES INSURANCE MISCELLANEOUS OFFICE EXPENSE PROFESSIONAL FEES TELEPHONE EXPENSE BAD DEBT EXPENSE TOTAL OPERATING EXPENSES OPERATING INCOME (LOSS)	269,691.68	242,728.14 540.00 - 515.90 243,784.04 1,104.26	430,000.00	- 430,000.00 - - - - - - - 2,500.00 - 1,400.00 433,900.00	187,271.86
ADD: NONOPERATING REVENUES TRANSFERS IN	-	-	-	:	-
LESS: NONOPERATING EXPENSES TRANSFERS OUT GARBAGE DEPARTMENT NET INCOME (LOSS)	\$ (27,501.85)	- - \$ 1,104.26	\$ 2,300.00	- - \$ 2,300.00 \$	- - (1,195.74)

CITY OF WALKER - ENTERPRISE FUND GARBAGE DEPARTMENT STATEMENT OF NET		PROJEC	TED	THROUGH 12/3	1/23
INCOME (LOSS) FROM OPERATIONS		Projected		Projected	
		Actual		nnual Budget	%
		1/0/1900		Remaining	<u>Variance</u>
OPERATING REVENUES					
CHARGES FOR SERVICES	\$	412,599.33	\$	(17,400.67)	-4.05°
DELINQUENT CHARGES		7,131.28		1,131.28	18.85
MISCELLANEOUS CHARGES		182.52		(17.48)	-8.74
TOTAL OPERATING REVENUES		419,913.13		(16,286.87)	-3.73
OPERATING EXPENSES					
SALARIES AND WAGES		-		-	
PAYROLL TAXES AND BENEFITS		~		_	
CONTRACT SERVICES		456,394.10		(26,394.10)	-6.14
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		1,031.80		368.20	26.30
TOTAL OPERATING EXPENSES	-	460,034.79		(26,134.79)	-6.02
OPERATING INCOME (LOSS)		(40,121.66)		(42,421.66)	0.02
ADD:					
NONOPERATING REVENUES		_		_	#DIV/0!
TRANSFERS IN		-			#DIV/0!
LESS:					
NONOPERATING EXPENSES		€		7 <u>2</u>	#DIV/0!
TRANSFERS OUT		_		-	#DIV/0!
GARBAGE DEPARTMENT NET INCOME (LOSS)	\$	(40,121.66)	\$	(42,421.66)	#101070!

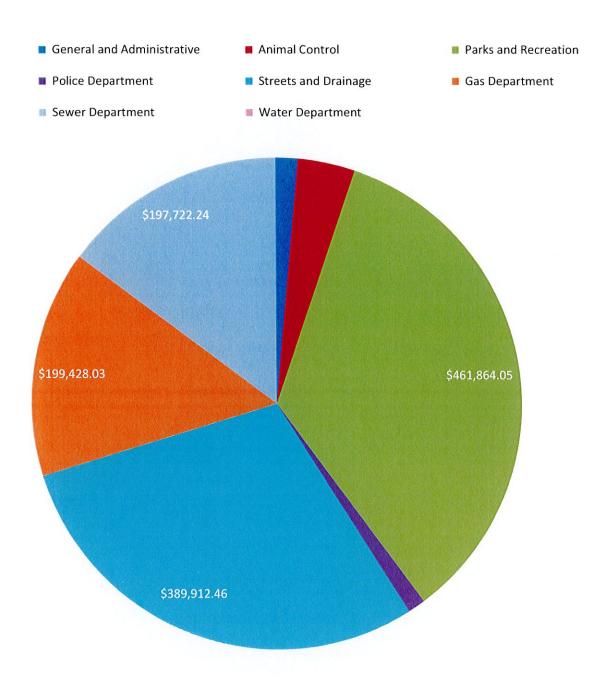


Capital Outlay

Total Costs through

June 30, 2023

\$1,334,299.61



ERAL FUND	
ITY OF WALKER - GENERAL	CAPITAL OUTLAY DETAIL

FOR PERIOD ENDED 06/30/23

BUDGET REMAINING	516.50 (76.50)	249,732.06 (76.50)	(7,281.29) (3,437.97) (240,970.81) (76.50) (3,038.98) 2,941.50	(15,468.39)	12,694,92 2,890.00 84,300.00 (13,457.68) 40,000.00 971,794.10 743,448.20 560,000.00 (51,100.00) (423.50)	2,332,909.16
CURRENT YR BUDGET	20,000.00	300,000.00	160,000.00 35,000.00 15,000.00	ı	50,000.00 262,000.00 84,300.00 15,000.00 40,000.00 980,868.10 747,890.40 560,000.00	3,270,058.50
CURRENT YR COSTS	19,483.50 76.50	50,267.94 76.50	7,281.29 3,437.97 400,970.81 76.50 38,038.98 12,058.50	15,468.39	37,305.08 259,110.00 28,457.68 9,074.00 4,442.20 51,100.00 423.50	937,149.34
PRIOR YRS COSTS		26,839.17	73,039.93		260,330.43 114,097.80 13,191.26 45,828.00	533,326.59
TOTAL COSTS	19,483.50 76.50	77,107.11 76.50	80,321.22 400,970.81 76.50 38,038.98	15,468.39	37,305.08 259,110.00 28,457.68 - 269,404.43 118,540.00 13,191.26 96,928.00 423.50	1,454,979.46
Description	Community Recreational Center Phase II Enterprise Vehicles	Animal Control Shelter Enterprise Vehicles	Stafford House First Responder Monument Parks and Recreation Lighting Enterprise Vehicles Cabin Air Tractor for Parks and Recreation Utility Vehicle for Ballfields	Enterprise Vehicles	Kubota MX600HSTC Energreen Aspen Tractor Rotary Boom for Tractor Utility Vehicle Side by Side Streets Fencing for Laydown yard Widen and Overlay of Pendarvis Lane Phase I Aydell Lane Road Improvements Burgess Avenue Sidewalk High School to Peak Lane Aydell Lane Bridge Replacement Enterprise Vehicles	TOTAL GENERAL FUND CAPITAL OUTLAY
Dept	1-Admin 1-Admin	2-Animal Control 2-Animal Control	3-Parks 3-Parks 3-Parks 3-Parks 3-Parks 3-Parks	4-Police	5-Streets 5-Streets 5-Streets 5-Streets 5-Streets 5-Streets 5-Streets 5-Streets	TOTAL GENE
FA#or Project#	230010	210001	220001		200006 200009 210008 230006	
Acct #	5780 5715	5780 5715	5780 5780 5780 5715 5725 5725 5725	5715	5720 5720 5720 5725 5780 5780 5780 5780 5780	

CITY OF WALKER - ENTERPRISE FUND CAPITAL OUTLAY DETAIL

FOR PERIOD ENDED 06/30/23

BUDGET REMAINING	354,150.00 68,000.00 226,000.00	123,972.50	49,831.12 28,000.00	126,230.00	103,900.00	32,000.00	(12,669.36)	60,000.00	(4,092.29)	300,000.00	(114,860.41)	11,170.67	32,880.00	110,000.00	300,000.00	426,475.00	(6,912.50)	ı	1	•	•	\$ 2,213,274.73
TOTAL	354,150.00 68,000.00 226,000.00	130,000.00	220,000.00 28,000.00	131,900.00	103,900.00	32,000.00	- 0	60,000.00	•	300,000.00	•	60,000.00	60,000.00	110,000.00	300,000.00	426,475.00	•			1	٠	\$2,610,425.00
TOTAL	9,850.00	16,793.36	202,008.58	5,670.00	1		12,669.36	- 000 F	4,692.29	•	114,860.41	48,829.33	27,120.00	1	ı	1	346,937.33		•	•	•	789,630.66
CURRENT YR COSTS		6,027.50	170,168.88	5,670.00			12,669.36	000 7	4,892.29		114,860.41	48,829.33	27,120.00				6,912.50	•	•	•		397,150.27 \$
PRIOR YRS COSTS	9,850.00	10,765.86	31,839.70														340,024.83	1	•	•		392,480.39
																						⊁
Description	Gas Relocate Cane Market Road Bridges Gas Line extension Simms Road	Gas extension Dogwood Estates Gas Relocate Eden Church Road at Lockhart	Gas Line Improvements Amite Church Road Gas Line extension Calvin Underwood Road	Gas line extension Cook Road Phase I	Gas line extension Cook Road Phase II		Gas line extension Magnolia Beach and Lockhart	Gas Excavator	Enterprise Vehicles	Relocate sewer Fletcher Lane	Relocate sewer Aydell Lane	Sewer Excavator	Sewer Bucket Truck	Sewer Backhoe	Sewer Digester for capacity increase	Sewer Infiltration Mitigation Project	Sewer Below I-12					TOTAL ENTERPRISE FUND CAPITAL OUTLAY
Dept Description	Gas Relocate Cane Market Road Bu Gas Line extension Simms Roa	6-Gas Gas Relocate Eden Church Road at Lockhart	6-Gas Gas Line Improvements Amite Church Road 6-Gas Gas Line extension Calvin Underwood Road				Gas line extension Magnolia Beach and		6-Gas Enterprise Vehicles	7-Sewer Relocate sewer Fletcher Lane	7-Sewer Relocate sewer Aydell Lane	7-Sewer Sewer Excavator			7-Sewer Sewer Digester for capacity increase		7-Sewer Sewer Below I-12					
	6-Gas Gas Relocate Cane Market Road Bi 6-Gas Gas Line extension Simms Roa				6-Gas	Gas line extension Duff Road	Gas line extension Magnolia Beach and				7-Sewer					7-Sewer	7-Sewer					

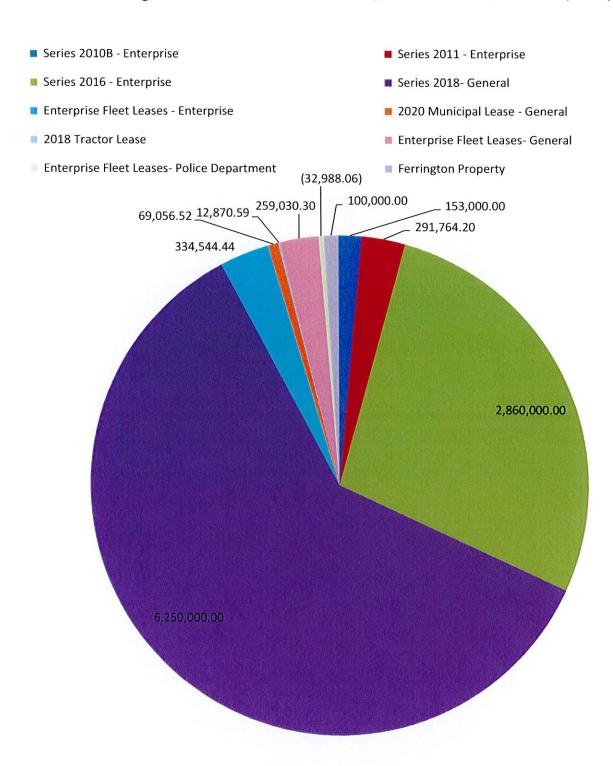
Debt Service

Total Outstanding as of

June 30, 2023

\$

10,297,277.99



			i				
CITY OF WALKER - GET DEBT SERVICE DETAIL	CITY OF WALKER - GENERAL AND SPECIAL REVENUE FUNDS DEBT SERVICE DETAIL			FOR PERIOD	FOR PERIOD ENDED 06/30/23		
Bond	Description	PRINCIPAL PAYMENTS	BUDGET	BUDGET REMAINING	12/31/2022 <u>Principal</u>	Payments	OUTSTANDING <u>6/30/2023</u>
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	· ↔	ı ده	' ∽	· •	· ••	⊊
Series 2018	Louisiana Local Government Environmental Facilites and Community Development Authority Revenue Bonds (City of Walker - City Hall Project), Series 2018		140,000.00	140,000.00	6,250,000.00	ı	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	75,819.43	79,000.00	3,180.57	334,849.73	75,819.43	259,030.30
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	Ferrigton 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	188,748.38	374,000.00	185,251.62		1 11	6,657,969.35

INTERPRISE FUND	<u>-</u>
CITY OF WALKER	DEBT SERVICE DETAIL

FOR PERIOD ENDED 06/30/23

OUTSTANDING <u>6/30/2023</u>	\$ 2,860,000.00	153,000.00	291,764.20	334,544.44	•	3,639,308.64
Outstanding 12/31/20 <u>22</u>	\$540,000.00 \$ 540,000.00 \$4,536,000.00 \$2,860,000.00 \$ 2,860,000.00	153,000.00	291,764.20	412,442.00	1	
Original <u>Principal</u>	\$ 4,536,000.00	364,000.00	675,141.20	330,804.53	•	
BUDGET REMAINING	\$ 540,000.00	20,000.00	35,000.00	22,102.44	•	617,102.44
ORIGINAL BUDGET	\$ 540,000.00	20,000.00	35,000.00	100,000.00	,	695,000.00
PRINCIPAL PAYMENTS				77,897.56	ī	77,897.56
Description	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	State of Louisiana Combined Utilities Revenue Bonds. Greenwhich Village water project. Total bond issue \$364,000.	State of Louisiana Combined Utilities Revenue Bonds. East Side sewer force main. Total bond issue \$750,000.	Enterprise Leasing Vehicles		TOTAL ENTERPRISE FUND DEBT SERVICE
Bond	Series 2016	Series 2010B	Series 2011	Enterprise Leases		

General Fixed Assets and Long Term Debt

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

	Current Month	Prior Year
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)	
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	\$24,357,091.60	\$ 24,357,091.60
LIABILITIES		
		
TOTAL LIABILITIES		-
FUND BALANCE		
Investment in Capital Assets, Net of Rel	\$24,227,905.60	\$ 24,227,905.60
Contributed Capital		129,186.00
Unreserved		
NET PROFIT LOSS		
TOTAL FUND BALANCE	\$24,357,091.60	\$ 24,357,091.60

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

	Current Month	Prior Month	nth Prior Year	
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	\$ -	\$ -	\$ -	
Dona Discounts E. I	-	<u> </u>	<u> </u>	
TOTAL FUND ASSETS	45,440.33	46,470.33	45,440.33	
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	- (0.10)	(0.10)	-	
2013 Municipal Lease - S/T	(0.19)	(0.19)	(0.19)	
2014 Municipal Lease - S/T 2015 Municipal Lease - S/T	0.21 0.21	0.21 0.21	0.21 0.21	
2016 Bond Refunding	-	0.21	0.21	
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	(0.24)	(0.24)	(0.24)	
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	7,184,238.80	7,393,762.66	7,184,238.80	
FUND BALANCE				
Reserved for Debt Service	<u> </u>			
Unreserved	(7,138,798,47)	(7,347,292.33)	(7,138,798.47)	
NET PROFIT LOSS				
TOTAL FUND BALANCE	(7,138,798.47)	(7,347,292.33)	(7,138,798.47)	
TOTAL LIABILITIES AND FUND BALANCES	\$ 45,440.33	\$ 46,470.33	\$ 45,440.33	

