



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

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.

	<u>GENERAL FUND</u>	<u>SPECIAL REVENUE FUND</u>	<u>ENTERPRISE FUND</u>	<u>GOVERNMENT WIDE</u>
Actual YTD Fund Revenue	\$ 3,616,444	\$ 1,099,557	\$ 8,561,846	\$ 13,277,847
Actual YTD Fund Expense	(6,144,068)	(17,026)	(5,138,355)	(11,299,449)
Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Profit (Loss) Before Transfer	(2,527,624)	1,082,531	3,423,491	<u>\$ 1,978,398</u>
Transfers In (Out)	<u>1,719,050</u>	<u>(599,050)</u>	<u>(1,120,000)</u>	\$ -
Net Change in Fund Balance	<u>\$ (808,574)</u>	<u>\$ 483,481</u>		
Net Change in Net Assets			<u>\$ 2,303,491</u>	

Sincerely,

Mike Cotton  
Financial Director

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

	<u>General Fund</u>	<u>Special Revenue Fund</u>	<u>Enterprise Fund</u>	<u>As of July 31, 2023</u>
<u>Where do city dollars come from?</u>				
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
<b>Total</b>	<b>3,616,444.46</b>	<b>1,099,557.38</b>	<b>8,561,845.90</b>	<b>13,277,849</b>

<u>Where do city dollars go?</u>				
General Government	1,809,884.68	17,025.78		1,826,910
Animal Control	169,339.98			169,340
Parks and Recreation	511,715.96			511,716
Police Department	1,589,325.34			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
<b>Total</b>	<b>6,144,067.71</b>	<b>17,025.78</b>	<b>5,138,355.37</b>	<b>11,299,448</b>

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

<u>Line 30, 2023</u>	<u>General Fund</u>	<u>Special Revenue Fund</u>	<u>Enterprise Fund</u>	<u>As of June 30, 2023</u>	<u>Inc (Dec)</u>
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)
	<u>3,476,712.60</u>	<u>1,134,320.91</u>	<u>8,355,115.35</u>	<u>12,966,149</u>	<u>311,700</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)
	<u>1,512,502.21</u>	<u>17,059.95</u>	<u>5,823,359.35</u>	<u>7,352,923</u>	<u>3,946,525</u>







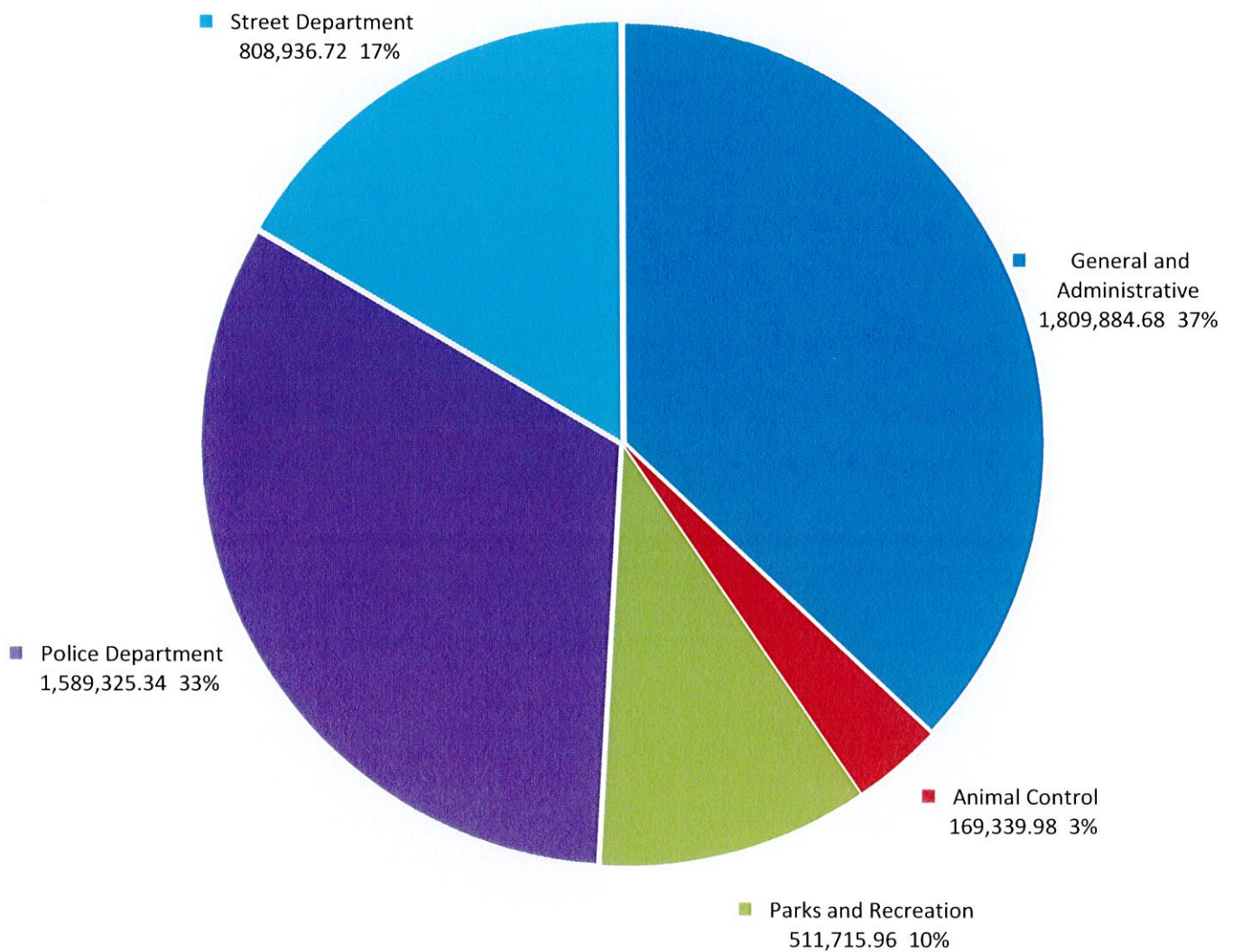






# General Fund

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

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

	CURRENT YEAR <u>06/30/23</u>	PRIOR YEAR <u>06/30/22</u>	<b>UNAUDITED</b> PRIOR YEAR <u>12/31/22</u>
<b>Revenues:</b>			
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	<u>27,732.30</u>	<u>20,620.04</u>	<u>60,830.11</u>
Total Revenues	3,616,444.46	3,476,712.60	5,804,782.80
<b>Expenditures:</b>			
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	<u>317,715.69</u>	<u>302,171.57</u>	<u>667,445.82</u>
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)
<b>Other Financing Sources (Uses):</b>			
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	<u>-</u>	<u>-</u>	<u>-</u>
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,  
 AND CHANGES IN FUND BALANCE -  
 BUDGET AND ACTUAL

FOR PERIOD ENDED 06/30/23

	PRIOR YEAR 6/30/2022	CURRENT YEAR 6/30/2023	ORIGINAL BUDGET	BUDGET
<b>REVENUES</b>				
Taxes	2,634,282.45	2,642,110.13	3,833,000.00	<b>3,833,000.00</b>
Licenses and Permits	384,755.80	439,751.87	425,000.00	<b>425,000.00</b>
Fines and Forfeits	241,621.46	271,206.73	440,000.00	<b>440,000.00</b>
Interest Income	6,649.44	24,085.23	18,000.00	<b>18,000.00</b>
Fees	65,885.50	89,538.88	136,000.00	<b>136,000.00</b>
Charges for Services	8,850.00	8,850.00	8,800.00	<b>8,800.00</b>
Intergovernmental	54,160.88	62,395.77	1,997,538.00	<b>1,997,538.00</b>
Parks and Recreation Concessions	59,887.03	50,773.55	96,100.00	<b>96,100.00</b>
Miscellaneous	20,620.04	27,732.30	146,500.00	<b>146,500.00</b>
<b>TOTAL GENERAL FUND REVENUES</b>	<b>3,476,712.60</b>	<b>3,616,444.46</b>	<b>7,100,938.00</b>	<b>7,100,938.00</b>
<b>EXPENDITURES</b>				
<b>GENERAL AND ADMINISTRATIVE</b>				
Salaries	534,888.82	606,432.71	1,000,000.00	<b>1,000,000.00</b>
Payroll Taxes and Benefits	275,998.61	306,158.12	537,000.00	<b>537,000.00</b>
Aldermen's Per Diem	35,000.00	30,000.00	60,000.00	<b>60,000.00</b>
Advertising	1,644.00	2,018.00	5,000.00	<b>5,000.00</b>
Collection Costs	65,904.90	54,851.44	103,500.00	<b>103,500.00</b>
Bank Charges	94.94	115.63	200.00	<b>200.00</b>
Contracted Services	14,339.59	18,451.16	47,000.00	<b>47,000.00</b>
Coroner Fees	4,270.00	1,750.00	6,000.00	<b>6,000.00</b>
Court Costs	9,000.00	9,000.00	18,000.00	<b>18,000.00</b>
Depreciation	-	-	-	<b>-</b>
Economic Development	50,000.00	50,000.00	55,000.00	<b>55,000.00</b>
Grant Expenditures	-	-	-	<b>-</b>
Insurance	174,409.83	452,048.14	191,400.00	<b>191,400.00</b>
Legal and Professional	37,302.47	40,752.92	56,500.00	<b>56,500.00</b>
Membership Fees / Educational Training	14,902.55	22,097.81	31,000.00	<b>31,000.00</b>
Miscellaneous	5,024.98	10,329.96	35,000.00	<b>35,000.00</b>
Printing, Postage, and Office Supplies	30,697.23	26,389.95	43,000.00	<b>43,000.00</b>
Promotional and Community Events	26,221.83	31,178.95	75,000.00	<b>75,000.00</b>
Rental Equipment	9,603.06	7,650.92	18,900.00	<b>18,900.00</b>
Repairs and Maintenance	38,197.64	44,334.59	175,000.00	<b>175,000.00</b>
Small Tools and Supplies	13,117.28	1,378.81	10,200.00	<b>10,200.00</b>
Telephone	24,440.84	25,503.12	48,000.00	<b>48,000.00</b>
Utilities	94,053.96	55,369.94	167,500.00	<b>167,500.00</b>
Uniforms	2,964.28	2,437.63	8,000.00	<b>8,000.00</b>
Vehicle Expense	10,106.75	11,634.88	20,000.00	<b>20,000.00</b>
<b>Total General and Administrative</b>	<b>1,472,183.56</b>	<b>1,809,884.68</b>	<b>2,711,200.00</b>	<b>2,711,200.00</b>

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

	BUDGET REMAINING	PROJECTED THROUGH 12/31/23		
		Projected Actual 1/0/1900	Projected Annual Budget Remaining	% Variance
<b>REVENUES</b>				
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	(118,767.70)	31,768.30	(114,731.70)	-78.32%
<b>TOTAL GENERAL FUND REVENUES</b>	<b>(3,484,493.54)</b>	<b>6,763,589.24</b>	<b>(337,348.76)</b>	<b>-4.75%</b>
<b>EXPENDITURES</b>				
<b>GENERAL AND ADMINISTRATIVE</b>				
Salaries	393,567.29	1,244,779.42	(244,779.42)	-24.48%
Payroll Taxes and Benefits	230,841.88	612,748.50	(75,748.50)	-14.11%
Aldermen's Per Diem	30,000.00	60,000.00	-	0.00%
Advertising	2,982.00	4,036.00	964.00	19.28%
Collection Costs	48,648.56	112,707.67	(9,207.67)	-8.90%
Bank Charges	84.37	231.26	(31.26)	-15.63%
Contracted Services	28,548.84	36,902.32	10,097.68	21.48%
Coroner Fees	4,250.00	3,500.00	2,500.00	41.67%
Court Costs	9,000.00	18,000.00	-	0.00%
Depreciation	-	-	-	#DIV/0!
Economic Development	5,000.00	57,000.00	(2,000.00)	-3.64%
Grant Expenditures	-	-	-	#DIV/0!
Insurance	(260,648.14)	904,096.28	(712,696.28)	-372.36%
Legal and Professional	15,747.08	90,350.54	(33,850.54)	-59.91%
Membership Fees / Educational Training	8,902.19	44,195.62	(13,195.62)	-42.57%
Miscellaneous	24,670.04	20,659.92	14,340.08	40.97%
Printing, Postage, and Office Supplies	16,610.05	52,779.90	(9,779.90)	-22.74%
Promotional and Community Events	43,821.05	62,357.90	12,642.10	16.86%
Rental Equipment	11,249.08	15,301.84	3,598.16	19.04%
Repairs and Maintenance	130,665.41	88,669.18	86,330.82	49.33%
Small Tools and Supplies	8,821.19	2,757.62	7,442.38	72.96%
Telephone	22,496.88	51,006.24	(3,006.24)	-6.26%
Utilities	112,130.06	110,739.88	56,760.12	33.89%
Uniforms	5,562.37	4,875.26	3,124.74	39.06%
Vehicle Expense	8,365.12	23,269.76	(3,269.76)	-16.35%
<b>Total General and Administrative</b>	<b>901,315.32</b>	<b>3,620,965.11</b>	<b>(909,765.11)</b>	<b>-33.56%</b>

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

FOR PERIOD ENDED 06/30/23

	PRIOR YEAR 6/30/2022	CURRENT YEAR 6/30/2023	ORIGINAL BUDGET	BUDGET
<b>ANIMAL CONTROL</b>				
Salaries	78,399.12	84,754.01	140,000.00	140,000.00
Aldermen's Per Diem	-	-	-	-
Payroll Taxes and Benefits	54,232.09	51,998.46	103,800.00	103,800.00
Animal Care Expense	7,596.77	9,632.76	17,000.00	17,000.00
Depreciation	-	-	-	-
Economic Development	-	-	-	-
Grant Expenditures	-	-	-	-
Insurance	5,337.46	1,685.99	7,700.00	7,700.00
Legal and Professional	1,182.60	400.00	4,900.00	4,900.00
Membership Fees / Educational Training	70.00	20.00	1,000.00	1,000.00
Miscellaneous	295.26	295.26	1,100.00	1,100.00
Printing, Postage, and Office Supplies	1,952.97	353.62	1,500.00	1,500.00
Promotional and Community Events	-	-	-	-
Repairs and Maintenance	3,297.14	6,375.00	7,500.00	7,500.00
Small Tools and Supplies	5,445.71	3,616.29	16,700.00	16,700.00
Telephone	2,093.69	2,341.96	4,300.00	4,300.00
Utilities	5,644.47	5,121.29	12,000.00	12,000.00
Uniforms	339.74	425.91	1,300.00	1,300.00
Vehicle Expense	1,097.04	2,319.43	2,200.00	2,200.00
Total Animal Control	166,984.06	169,339.98	321,000.00	321,000.00
<b>PARKS AND RECREATION</b>				
Salaries	162,478.93	175,746.20	270,000.00	270,000.00
Aldermen's Per Diem	-	-	-	-
Payroll Taxes and Benefits	69,680.57	78,744.00	111,400.00	111,400.00
Bank Charges	-	39.99	-	-
Contracted Services	82,199.85	85,716.10	131,500.00	131,500.00
Concession Supplies	37,191.59	24,378.86	42,500.00	42,500.00
Depreciation	-	-	-	-
Grant Expenditures	-	-	-	-
Insurance	23,019.62	7,875.41	31,700.00	31,700.00
Legal and Professional	2,768.02	3,537.92	7,800.00	7,800.00
Membership Fees / Educational Training	1,323.90	1,114.19	8,000.00	8,000.00
Miscellaneous	5,794.07	14,944.35	47,700.00	47,700.00
Printing, Postage, and Office Supplies	2,148.48	4,257.08	6,700.00	6,700.00
Promotional and Community Events	-	-	-	-
Recreational Supplies	43,795.78	24,951.82	50,000.00	50,000.00
Rental Equipment	38,645.64	3,028.02	17,000.00	17,000.00
Repairs and Maintenance	108,884.59	54,630.58	71,000.00	71,000.00
Small Tools and Supplies	9,777.51	6,966.92	15,500.00	15,500.00
Telephone	6,064.73	4,956.63	11,000.00	11,000.00
Utilities	31,722.52	19,401.98	60,000.00	60,000.00
Uniforms	716.30	1,425.91	2,500.00	2,500.00
Total Parks and Recreation	626,212.10	511,715.96	884,300.00	884,300.00



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

	BUDGET REMAINING	PROJECTED THROUGH 12/31/23		
		Projected Actual 1/0/1900	Projected Annual Budget Remaining	% Variance
<b>ANIMAL CONTROL</b>				
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!
Insurance	6,014.01	5,594.66	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%
Miscellaneous	804.74	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	6,878.71	10,242.58	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%
Total Animal Control	151,660.02	341,038.13	(20,038.13)	-6.24%
<b>PARKS AND RECREATION</b>				
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	(79.98)	#DIV/0!
Contracted Services	45,783.90	171,432.20	(39,932.20)	-30.37%
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 - GENERAL FUND  
 STATEMENT OF REVENUES, EXPENDITURES,  
 AND CHANGES IN FUND BALANCE -  
 BUDGET AND ACTUAL

FOR PERIOD ENDED 06/30/23

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

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

	BUDGET REMAINING	PROJECTED THROUGH 12/31/23		
		Projected Actual 1/0/1900	Projected Annual Budget Remaining	% Variance
<b>POLICE DEPARTMENT</b>				
Salaries	558,219.73	1,507,560.54	(197,060.54)	-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	(8,412.28)	-25.49%
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%
<b>STREET DEPARTMENT</b>				
Salaries	191,109.07	717,781.86	(167,781.86)	-30.51%
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	4,007.50	1,492.50	27.14%
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  
 STATEMENT OF REVENUES, EXPENDITURES,  
 AND CHANGES IN FUND BALANCE -  
 BUDGET AND ACTUAL

	PRIOR YEAR <u>6/30/2022</u>	CURRENT YEAR <u>6/30/2023</u>	FOR PERIOD ENDED 06/30/23	
			ORIGINAL <u>BUDGET</u>	<u>BUDGET</u>
Total Departmental Expenditures	4,631,839.89	4,889,202.68	8,101,500.00	<b>8,101,500.00</b>
Capital Outlay	1,037,945.17	937,149.34	2,888,758.50	<b>3,270,058.50</b>
Debt Service	302,171.57	317,715.69	661,200.00	<b>661,200.00</b>
<b>TOTAL GENERAL FUND EXPENDITURES</b>	<b>5,971,956.63</b>	<b>6,144,067.71</b>	<b>11,651,458.50</b>	<b>12,032,758.50</b>
EXCESS (DEIFICIENCY) OF REVENUES OVER EXPENDITURES	(2,495,244.03)	(2,527,623.25)	(4,550,520.50)	<b>(4,931,820.50)</b>
OTHER FINANCING SOURCES (USES)				
Sale of Capital Assets	12,000.00	-	180,000.00	<b>180,000.00</b>
Proceeds from Debt	-	-	-	-
Transfers In	2,079,123.67	1,719,050.13	3,910,000.00	<b>3,910,000.00</b>
Transfers Out				
Total Other Financing Sources (Uses)	2,091,123.67	1,719,050.13	4,090,000.00	<b>4,090,000.00</b>
NET CHANGE IN FUND BALANCE	(404,120.36)	(808,573.12)	(460,520.50)	<b>(841,820.50)</b>
FUND BALANCE AT BEGINNING OF YEAR	2,234,911.85	2,341,990.18	2,234,935.00	<b>2,234,935.00</b>
FUND BALANCE AT END OF YEAR	<b>\$ 1,830,791.49</b>	<b>\$ 1,533,417.06</b>	<b>\$ 1,774,414.50</b>	<b>\$ 1,393,114.50</b>
	\$ 1,830,791.49	\$ 1,533,417.06		
	\$ -	\$ -		

TOTAL REVENUE CHECK

**\$ 11,190,938.00**

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

	<u>BUDGET REMAINING</u>	<u>PROJECTED THROUGH 12/31/23</u>		
		<u>Projected Actual 1/0/1900</u>	<u>Projected Annual Budget Remaining</u>	<u>% Variance</u>
Total Departmental Expenditures	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	<u>343,484.31</u>	<u>661,200.00</u>	<u>-</u>	0.00%
<b>TOTAL GENERAL FUND EXPENDITURES</b>	<u>5,888,690.79</u>	<u>14,047,431.80</u>	<u>(2,014,673.30)</u>	-16.74%
<b>EXCESS (DEIFICIENCY) OF REVENUES OVER EXPENDITURES</b>	2,404,197.25	(7,283,842.57)	(2,352,022.07)	
<b>OTHER FINANCING SOURCES (USES)</b>				
Sale of Capital Assets	(180,000.00)	-	(180,000.00)	-100.00%
Proceeds from Debt	-	103,278.00	103,278.00	#DIV/0!
Transfers In	(2,190,949.87)	3,910,000.00	-	0.00%
Transfers Out				
Total Other Financing Sources (Uses)	<u>(2,370,949.87)</u>	<u>4,013,278.00</u>	<u>(76,722.00)</u>	-1.88%
<b>NET CHANGE IN FUND BALANCE</b>	<u>33,247.38</u>	<u>(3,270,564.57)</u>	<u>(2,428,744.07)</u>	
<b>FUND BALANCE AT BEGINNING OF YEAR</b>		<u>2,341,990.18</u>		
<b>FUND BALANCE AT END OF YEAR</b>		<u>\$ (928,574.39)</u>		

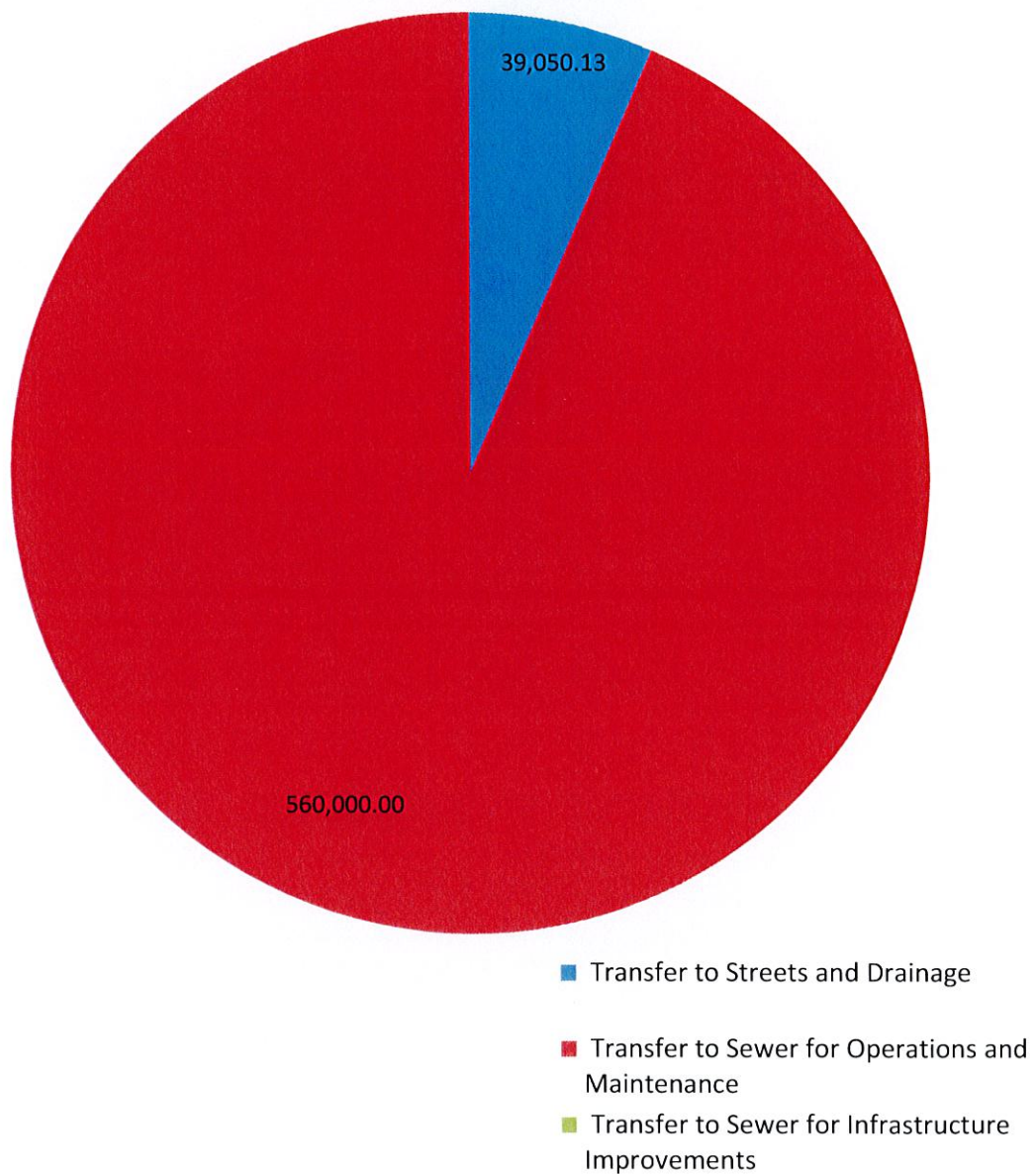
TOTAL REVENUE CHECK



# Special Revenue Fund

Expenditures/Uses through June 30, 2023 \$ 17,025.78

Chart of Transfers



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



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

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



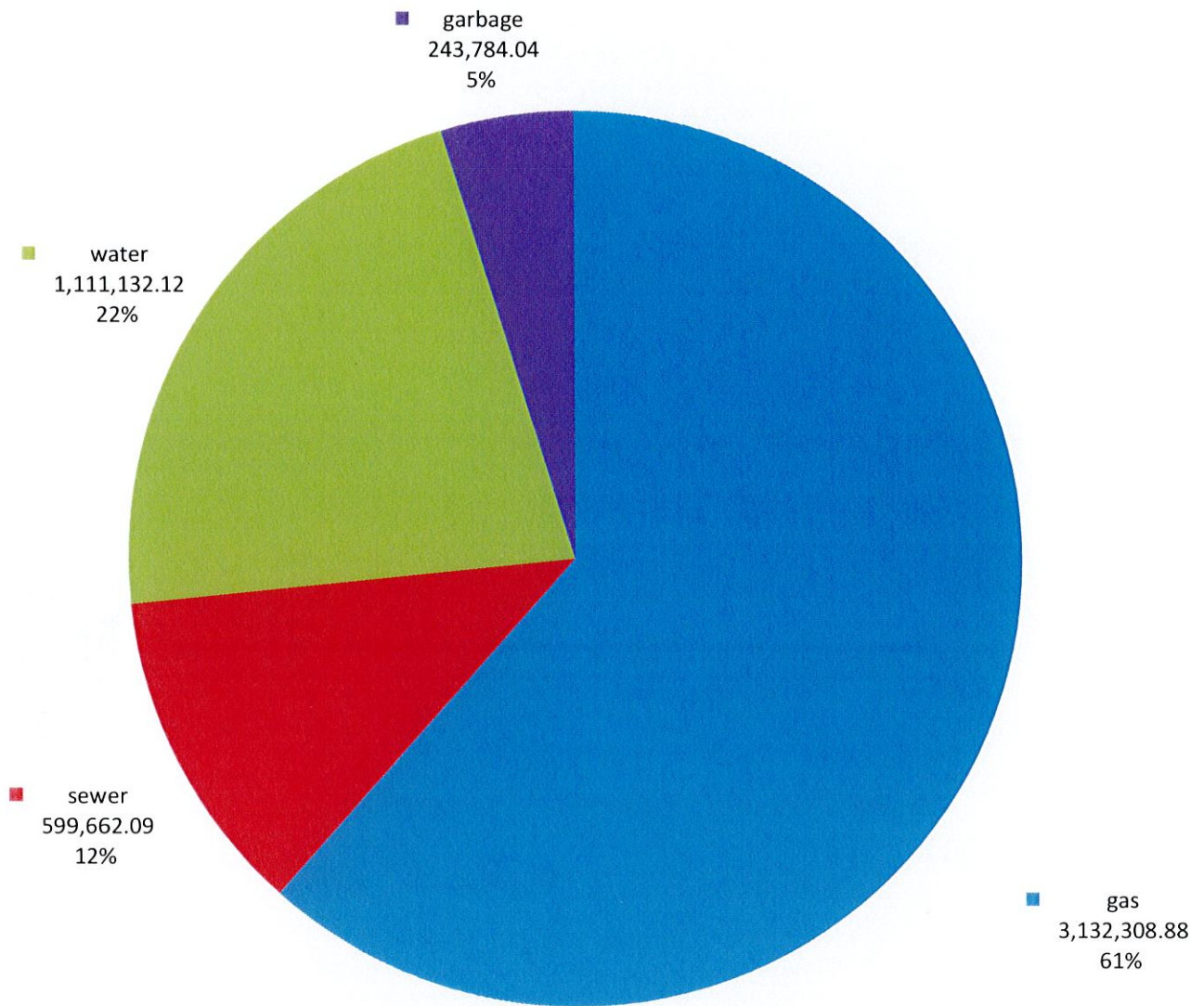
CITY OF WALKER - SPECIAL REVENUE FUND  
STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCE -  
BUDGET AND ACTUAL

	PRIOR YEAR 6/30/2022	CURRENT YEAR 6/30/2023	FOR PERIOD ENDED 06/30/23		PROJECTED THROUGH 12/31/23			% Variance
			ORIGINAL BUDGET	BUDGET	Projected Actual 1/0/1900	Projected Annual Budget Remaining		
<b>Revenues:</b>								
Taxes	1,112,601.57	1,072,716.63	1,650,000.00	1,650,000.00	1,519,262.81	(130,737.19)	-7.92%	
Interest	21,719.34	26,840.75	40,000.00	40,000.00	53,681.50	13,681.50	34.20%	
Miscellaneous	-	-	-	-	-	-	#DIV/0!	
Total Revenues	1,134,320.91	1,099,557.38	1,690,000.00	1,690,000.00	1,572,944.31	(117,055.69)	-6.93%	
<b>Expenditures:</b>								
General Expenses	17,059.95	17,025.78	28,000.00	28,000.00	34,051.56	(6,051.56)	-21.61%	
Debt Service	-	-	-	-	-	-	#DIV/0!	
Total Expenditures	17,059.95	17,025.78	28,000.00	28,000.00	34,051.56	(6,051.56)	-21.61%	
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	1,117,260.96	1,082,531.60	1,662,000.00	1,662,000.00	1,538,892.75	(123,107.25)		
<b>Other Financing Sources (Uses):</b>								
Issuance of Bonds	-	-	-	-	-	-	#DIV/0!	
Payment to Refund Bonds	-	-	-	-	-	-	#DIV/0!	
Discounts on Bond Issuance	-	-	-	-	-	-		
Transfers Out	(597,456.98)	(599,050.13)	(2,125,000.00)	(2,125,000.00)	(1,295,000.00)	(830,000.00)	39.06%	
Total Other Financing Sources (Uses)	(597,456.98)	(599,050.13)	(2,125,000.00)	(2,125,000.00)	(1,295,000.00)	(830,000.00)	39.06%	
<b>NET CHANGE IN FUND BALANCE</b>	519,803.98	483,481.47	(463,000.00)	(463,000.00)	243,892.75	\$ 706,892.75	152.68%	



# 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

	CURRENT YEAR <u>6/30/2023</u>	PRIOR YEAR <u>6/30/2022</u>	<b>UNAUDITED</b> PRIOR YEAR <u>12/31/2022</u>
<b>Current Assets:</b>			
Cash and Cash Equivalents	7,264,042.86	5,364,828.25	6,794,445.37
Due from Other Funds	<u>1,326,539.40</u>	<u>1,128,011.45</u>	<u>331,091.68</u>
	8,590,582.26	6,492,839.70	7,125,537.05
<b>Receivables:</b>			
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	<u>0.01</u>	<u>336,227.79</u>	<u>108,137.77</u>
	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	<u>84,526.50</u>	<u>74,805.26</u>	<u>84,526.50</u>
<b>Total Current Assets</b>	<b>10,555,392.54</b>	<b>9,010,586.81</b>	<b>9,938,085.09</b>
<b>Noncurrent Assets:</b>			
<b>Restricted Cash, Cash Equivalents, and Investments:</b>			
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)	<u>19,735,045.22</u>	<u>17,431,370.50</u>	<u>19,337,894.95</u>
<b>Total Noncurrent Assets</b>	<u>21,219,192.90</u>	<u>18,992,086.44</u>	<u>20,647,764.24</u>
<b>Total Assets</b>	<u><u>\$ 32,128,095.44</u></u>	<u><u>\$ 28,421,693.25</u></u>	<u><u>\$ 30,939,359.33</u></u>





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

	CURRENT YEAR <u>6/30/2023</u>	PRIOR YEAR <u>6/30/2022</u>	<b>UNAUDITED</b> PRIOR YEAR <u>12/31/2022</u>
<b>Current Liabilities:</b>			
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	<u>3,592,761.86</u>	<u>2,618,152.78</u>	<u>4,629,618.72</u>
<b>Noncurrent Liabilities:</b>			
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	<u>5,077,287.91</u>	<u>3,736,080.62</u>	<u>5,155,185.47</u>
Total Liabilities	<u>8,670,049.77</u>	<u>6,354,233.40</u>	<u>9,784,804.19</u>
<b>Net Assets:</b>			
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	<u>23,458,045.67</u>	<u>22,067,459.85</u>	<u>21,154,555.14</u>
Total Liabilities and Net Position	<u>\$ 32,128,095.44</u>	<u>\$ 28,421,693.25</u>	<u>\$ 30,939,359.33</u>



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

	CURRENT YEAR <u>06/30/23</u>	PRIOR YEAR <u>06/30/22</u>	<b>UNAUDITED</b> PRIOR YEAR <u>12/31/22</u>
<b>Operating Revenues:</b>			
Charges for Services	\$ 6,529,623.63	\$ 7,085,339.05	\$ 12,027,520.54
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	<u>778,405.39</u>	<u>474,265.07</u>	<u>955,950.91</u>
Total Operating Revenues	7,788,652.01	8,131,312.11	14,068,923.49
<b>Operating Expenses:</b>			
Natural Gas Purchases	1,938,233.61	2,444,928.72	4,610,333.79
Salaries and Wages	903,792.81	876,290.75	1,510,911.40
Payroll Taxes and Benefits	459,774.70	403,753.79	652,512.10
Contract Services	642,271.68	618,258.56	784,499.09
Depreciation	-	-	-
Equipment Expense	70,048.08	74,237.36	125,837.68
Equipment Rental	44,616.21	46,628.37	80,831.49
Lab Fees	29,116.98	24,742.65	43,602.34
Maintenance	488,026.75	642,324.25	1,394,351.54
Maintenance - Waste Management Chem	-	-	-
Small Tools and Supplies	20,288.20	32,907.75	52,895.03
Utilities	140,924.21	142,854.83	307,261.65
Insurance Expense	28,244.49	131,635.88	231,214.07
Miscellaneous Expense	70,082.60	80,762.99	149,192.19
Office Expense	22,215.27	19,765.48	30,203.85
Professional Fees	184,904.95	181,710.91	285,678.05
Telephone Expense	29,327.37	30,566.26	52,519.86
Bad Debt Expense	<u>15,019.22</u>	<u>10,521.02</u>	<u>20,754.90</u>
Total Operating Expenses	<u>5,086,887.13</u>	<u>5,761,889.57</u>	<u>10,332,599.03</u>
Operating Income (Loss)			
Before Depreciation	2,701,764.88	2,369,422.54	3,736,324.46
Depreciation	<u>-</u>	<u>-</u>	<u>1,366,998.00</u>
Operating Income (Loss)			
After Depreciation	2,701,764.88	2,369,422.54	2,369,326.46
<b>Add:</b>			
Nonoperating Revenues	773,193.89	627,156.19	1,332,945.70
Donations	-	-	-
Transfers In	560,000.00	560,000.00	960,000.00
<b>Less:</b>			
Nonoperating Expenses	51,468.24	61,469.78	226,734.61
Transfers Out	<u>1,680,000.00</u>	<u>2,041,666.69</u>	<u>3,895,000.00</u>
Change in Net Assets	2,303,490.53	1,453,442.26	540,537.55
<b>Total Net Assets at Beginning of Year</b>	<u>21,154,550.84</u>	<u>20,614,013.29</u>	<u>20,614,013.29</u>
<b>Total Net Assets at End of Year</b>	<u>\$ 23,458,041.37</u>	<u>\$ 22,067,455.55</u>	<u>\$ 21,154,550.84</u>

## CITY OF WALKER - ENTERPRISE FUND

## GAS DEPARTMENT STATEMENT OF NET

FOR PERIOD ENDED 06/30/23

## INCOME (LOSS) FROM OPERATIONS

	PRIOR YEAR 6/30/2022	CURRENT YEAR 6/30/2023	ORIGINAL BUDGET	BUDGET
<b>OPERATING REVENUES</b>				
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
<b>OPERATING EXPENSES</b>				
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	-	-	-	-
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	17,152.72	16,398.02	30,100.00	30,100.00
BAD DEBT EXPENSE	5,128.19	7,752.34	15,000.00	15,000.00
TOTAL OPERATING EXPENSES	3,509,531.33	3,132,308.88	6,536,700.00	6,536,700.00
OPERATING INCOME (LOSS) 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
GAS DEPARTMENT NET INCOME (LOSS)	\$ 869,934.46	\$ 1,192,745.74	\$ 346,500.00	\$ 346,500.00

## CITY OF WALKER - ENTERPRISE FUND

## GAS DEPARTMENT STATEMENT OF NET

PROJECTED THROUGH 12/31/23

## INCOME (LOSS) FROM OPERATIONS

	BUDGET REMAINING	Projected Actual 1/0/1900	Projected Annual Budget Remaining	% Variance
<b>OPERATING REVENUES</b>				
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%
<b>OPERATING EXPENSES</b>				
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	124,860.60	\$275,078.80	(12,678.80)	-4.83%
DEPRECIATION	-	-	-	#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%
OPERATING INCOME (LOSS) BEFORE DEPRECIATION	(1,072,295.19)	4,320,155.16	779,855.16	
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

## SEWER DEPARTMENT STATEMENT OF NET

FOR PERIOD ENDED 06/30/23

## INCOME (LOSS) FROM OPERATIONS

	PRIOR YEAR <u>6/30/2022</u>	CURRENT YEAR <u>6/30/2023</u>	ORIGINAL BUDGET	BUDGET
<b>OPERATING REVENUES</b>				
CHARGES FOR SERVICES	\$ 616,690.97	\$ 673,794.84	\$ 1,120,000.00	\$ 1,120,000.00
WASTE MANAGEMENT FEES-CHEMICALS		-	-	-
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	<u>627,790.48</u>	<u>696,777.46</u>	<u>1,141,900.00</u>	<u>1,141,900.00</u>
<b>OPERATING EXPENSES</b>				
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	<u>968,391.67</u>	<u>599,662.09</u>	<u>1,607,850.00</u>	<u>1,607,850.00</u>
OPERATING INCOME (LOSS) BEFORE DEPRECIATION	(340,601.19)	97,115.37	(465,950.00)	(465,950.00)
DEPRECIATION	-	-	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
LESS:				
NONOPERATING EXPENSES	11,547.19	8,312.82	22,000.00	22,000.00
SEWER DEPARTMENT NET INCOME (LOSS)	<u>\$ 384,130.46</u>	<u>\$ 816,799.14</u>	<u>\$ 1,654,825.00</u>	<u>\$ 1,654,825.00</u>

## CITY OF WALKER - ENTERPRISE FUND

## SEWER DEPARTMENT STATEMENT OF NET

## INCOME (LOSS) FROM OPERATIONS

## PROJECTED THROUGH 12/31/23

	BUDGET REMAINING	Projected Actual 1/0/1900	Projected Annual Budget Remaining	% Variance
<b>OPERATING REVENUES</b>				
CHARGES FOR SERVICES	\$ (446,205.16)	\$ 1,066,307.18	\$ (53,692.82)	-4.79%
WASTE MANAGEMENT FEES-CHEMICALS	-	-	-	#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	<u>(445,122.54)</u>	<u>1,112,272.42</u>	<u>(29,627.58)</u>	-2.59%
<b>OPERATING EXPENSES</b>				
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	(6,343.96)	-14.10%
MAINTENANCE	460,821.54	57,756.92	431,943.08	88.21%
MAINTENANCE-WASTE MGMT CHEMICALS	-	-	-	#DIV/0!
SMALL TOOLS AND SUPPLIES	15,533.14	14,933.72	8,066.28	35.07%
UTILITIES	81,156.24	169,687.52	(3,687.52)	-2.22%
INSURANCE	66,438.83	67,935.37	7,864.63	10.38%
MISCELLANEOUS	8,277.53	22,988.36	(2,238.36)	-10.79%
OFFICE EXPENSE	(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	<u>1,008,187.91</u>	<u>1,253,205.80</u>	<u>354,644.20</u>	22.06%
OPERATING INCOME (LOSS) BEFORE DEPRECIATION	563,065.37	(140,933.38)	325,016.62	
DEPRECIATION	398,000.00	380,585.17	17,414.83	4.38%
OPERATING INCOME (LOSS) AFTER DEPRECIATION	<u>961,065.37</u>	<u>(521,518.55)</u>	<u>342,431.45</u>	
ADD:				
NONOPERATING REVENUES	(582,778.41)	750,275.00	(500.00)	-0.07%
TRANSFERS 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)	<u>\$ (838,025.86)</u>	<u>\$ 1,999,219.66</u>	<u>\$ 344,394.66</u>	

## CITY OF WALKER - ENTERPRISE FUND

## WATER DEPARTMENT STATEMENT OF NET

FOR PERIOD ENDED 06/30/23

## INCOME (LOSS) FROM OPERATIONS

PRIOR YEAR 6/30/2022	CURRENT YEAR 6/30/2023	ORIGINAL BUDGET	BUDGET
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**OPERATING REVENUES**

CHARGES FOR SERVICES	\$ 986,209.56	\$ 1,092,252.65	\$ 1,835,000.00	\$ <b>1,835,000.00</b>
DELINQUENT CHARGES	13,124.24	17,074.09	25,000.00	<b>25,000.00</b>
MISCELLANEOUS CHARGES	116,089.31	137,345.82	211,000.00	<b>211,000.00</b>
TOTAL OPERATING REVENUES	<u>1,115,423.11</u>	<u>1,246,672.56</u>	<u>2,071,000.00</u>	<u><b>2,071,000.00</b></u>

**OPERATING EXPENSES**

SALARIES AND WAGES	191,995.27	224,644.41	340,000.00	<b>340,000.00</b>
PAYROLL TAXES AND BENEFITS	71,308.99	64,652.33	145,000.00	<b>145,000.00</b>
CONTRACT SERVICES	259,023.54	253,184.22	444,000.00	<b>444,000.00</b>
DEPRECIATION		-	-	-
EQUIPMENT EXPENSES	23,819.87	13,762.37	41,000.00	<b>41,000.00</b>
EQUIPMENT RENTAL	7,142.93	7,552.50	13,100.00	<b>13,100.00</b>
LAB FEES	290.00	3,445.00	20,000.00	<b>20,000.00</b>
MAINTENANCE	262,947.05	337,620.56	532,800.00	<b>532,800.00</b>
SMALL TOOLS AND SUPPLIES	9,399.25	6,646.16	16,000.00	<b>16,000.00</b>
UTILITIES	50,951.72	47,484.52	99,000.00	<b>99,000.00</b>
INSURANCE	36,579.65	8,150.17	67,500.00	<b>67,500.00</b>
MISCELLANEOUS	34,607.12	33,600.64	66,800.00	<b>66,800.00</b>
OFFICE EXPENSE	7,151.00	7,382.65	10,000.00	<b>10,000.00</b>
PROFESSIONAL FEES	46,034.69	91,561.29	37,500.00	<b>37,500.00</b>
TELEPHONE EXPENSE	7,232.73	6,893.57	13,500.00	<b>13,500.00</b>
BAD DEBT EXPENSE	3,424.79	4,551.73	7,500.00	<b>7,500.00</b>
TOTAL OPERATING EXPENSES	<u>1,011,908.60</u>	<u>1,111,132.12</u>	<u>1,853,700.00</u>	<u><b>1,853,700.00</b></u>

## OPERATING INCOME (LOSS)

BEFORE DEPRECIATION	103,514.51	135,540.44	217,300.00	<b>217,300.00</b>
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DEPRECIATION	-	-	277,000.00	<b>277,000.00</b>
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## OPERATING INCOME (LOSS)

AFTER DEPRECIATION	103,514.51	135,540.44	(59,700.00)	<b>(59,700.00)</b>
--------------------	------------	------------	-------------	--------------------

## ADD:

NONOPERATING REVENUES	135,979.85	168,841.20	267,500.00	<b>267,500.00</b>
TRANSFERS IN	-	-	-	-
DONATIONS	-	-	-	-

## LESS:

NONOPERATING EXPENSES	12,615.17	11,540.25	37,000.00	<b>37,000.00</b>
TRANSFERS OUT	-	-	-	-

WATER DEPARTMENT NET INCOME (LOSS)	<u>\$ 226,879.19</u>	<u>\$ 292,841.39</u>	<u>\$ 170,800.00</u>	<u>\$ <b>170,800.00</b></u>
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## CITY OF WALKER - ENTERPRISE FUND

## WATER DEPARTMENT STATEMENT OF NET

PROJECTED THROUGH 12/31/23

## INCOME (LOSS) FROM OPERATIONS

	BUDGET REMAINING	Projected Actual 1/0/1900	Projected Annual Budget Remaining	% Variance
<b>OPERATING REVENUES</b>				
CHARGES FOR SERVICES	\$ (742,747.35)	\$ 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	<u>(824,327.44)</u>	<u>2,024,564.05</u>	<u>(46,435.95)</u>	-2.24%
<b>OPERATING EXPENSES</b>				
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	-	-	-	#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	195,179.44	644,481.12	(111,681.12)	-20.96%
SMALL TOOLS AND SUPPLIES	9,353.84	13,292.32	2,707.68	16.92%
UTILITIES	51,515.48	94,969.04	4,030.96	4.07%
INSURANCE	59,349.83	61,833.68	5,666.32	8.39%
MISCELLANEOUS	33,199.36	67,201.28	(401.28)	-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	<u>742,567.88</u>	<u>2,241,965.01</u>	<u>(388,265.01)</u>	-20.95%
OPERATING INCOME (LOSS) BEFORE DEPRECIATION	(81,759.56)	(217,400.96)	(434,700.96)	
DEPRECIATION	277,000.00	255,289.62	21,710.38	7.84%
OPERATING INCOME (LOSS) AFTER DEPRECIATION	<u>195,240.44</u>	<u>(472,690.58)</u>	<u>(412,990.58)</u>	
ADD:				
NONOPERATING REVENUES	(98,658.80)	267,458.34	(41.66)	-0.02%
TRANSFERS IN	-	-	-	#DIV/0!
DONATIONS	-	-	-	#DIV/0!
LESS:				
NONOPERATING EXPENSES	25,459.75	26,132.50	10,867.50	29.37%
TRANSFERS OUT	-	-	-	#DIV/0!
WATER DEPARTMENT NET INCOME (LOSS)	<u>\$ 122,041.39</u>	<u>\$ (231,364.74)</u>	<u>\$ (402,164.74)</u>	

## CITY OF WALKER - ENTERPRISE FUND

## GARBAGE DEPARTMENT STATEMENT OF NET

INCOME (LOSS) FROM OPERATIONS

FOR PERIOD ENDED 06/30/23

	PRIOR YEAR 6/30/2022	CURRENT YEAR 6/30/2023	ORIGINAL BUDGET	BUDGET	BUDGET REMAINING
<b>OPERATING REVENUES</b>					
CHARGES FOR SERVICES	\$ 241,348.31	\$ 241,231.40	\$ 430,000.00	\$ 430,000.00	\$ (188,768.60)
DELINQUENT CHARGES	3,110.69	3,565.64	6,000.00	6,000.00	(2,434.36)
MISCELLANEOUS CHARGES	97.12	91.26	200.00	200.00	(108.74)
TOTAL OPERATING REVENUES	244,556.12	244,888.30	436,200.00	436,200.00	(191,311.70)
<b>OPERATING EXPENSES</b>					
SALARIES AND WAGES	-	-	-	-	-
PAYROLL TAXES AND BENEFITS	-	-	-	-	-
CONTRACT SERVICES	269,691.68	242,728.14	430,000.00	430,000.00	187,271.86
DEPRECIATION	-	-	-	-	-
EQUIPMENT EXPENSES	-	-	-	-	-
EQUIPMENT RENTAL	-	-	-	-	-
LAB FEES	-	-	-	-	-
MAINTENANCE	-	-	-	-	-
SMALL TOOLS AND SUPPLIES	-	-	-	-	-
UTILITIES	-	-	-	-	-
INSURANCE	-	-	-	-	-
MISCELLANEOUS	-	-	-	-	-
OFFICE EXPENSE	-	-	-	-	-
PROFESSIONAL FEES	1,773.90	540.00	2,500.00	2,500.00	1,960.00
TELEPHONE EXPENSE	-	-	-	-	-
BAD DEBT EXPENSE	592.39	515.90	1,400.00	1,400.00	884.10
TOTAL OPERATING EXPENSES	272,057.97	243,784.04	433,900.00	433,900.00	190,115.96
OPERATING INCOME (LOSS)	(27,501.85)	1,104.26	2,300.00	2,300.00	(1,195.74)
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

## INCOME (LOSS) FROM OPERATIONS

PROJECTED THROUGH 12/31/23

	Projected Actual <u>1/0/1900</u>	Projected Annual Budget <u>Remaining</u>	% <u>Variance</u>
<b>OPERATING REVENUES</b>			
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	<u>419,913.13</u>	<u>(16,286.87)</u>	-3.73%
<b>OPERATING EXPENSES</b>			
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	<u>460,034.79</u>	<u>(26,134.79)</u>	-6.02%
OPERATING INCOME (LOSS)	(40,121.66)	(42,421.66)	
ADD:			
NONOPERATING REVENUES	-	-	#DIV/0!
TRANSFERS IN	-	-	#DIV/0!
LESS:			
NONOPERATING EXPENSES	-	-	#DIV/0!
TRANSFERS OUT	-	-	#DIV/0!
GARBAGE DEPARTMENT NET INCOME (LOSS)	<u>\$ (40,121.66)</u>	<u>\$ (42,421.66)</u>	



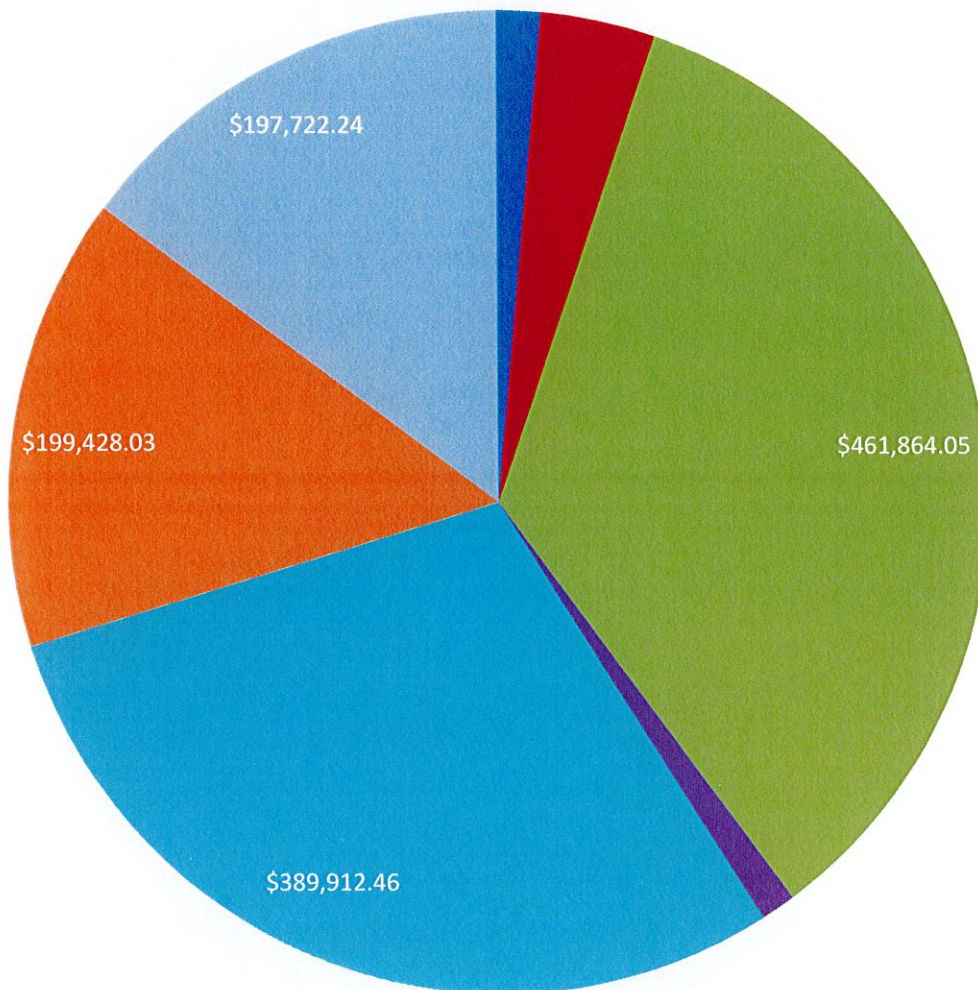
# Capital Outlay

Total Costs through

June 30, 2023

\$1,334,299.61

- 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 06/30/23

Acct #	FA # or Project #	Dept	Description	TOTAL COSTS	PRIOR YRS COSTS	CURRENT YR COSTS	CURRENT YR BUDGET	BUDGET REMAINING
5780 5715	230010	1-Admin 1-Admin	Community Recreational Center Phase II Enterprise Vehicles	19,483.50 76.50		19,483.50 76.50	20,000.00 -	516.50 (76.50)
5780 5715	210001	2-Animal Control 2-Animal Control	Animal Control Shelter Enterprise Vehicles	77,107.11 76.50	26,839.17	50,267.94 76.50	300,000.00 -	249,732.06 (76.50)
5780 5780 5715 5725 5725	220001 200003	3-Parks 3-Parks 3-Parks 3-Parks 3-Parks 3-Parks	Stafford House First Responder Monument Parks and Recreation Lighting Enterprise Vehicles Cabin Air Tractor for Parks and Recreation Utility Vehicle for Parks and Recreation Utility Vehicle for Ballfields	80,321.22 400,970.81 76.50 38,038.98	73,039.93	7,281.29 3,437.97 400,970.81 76.50 38,038.98 12,058.50	- - 160,000.00 - 35,000.00 15,000.00 -	(7,281.29) (3,437.97) (240,970.81) (76.50) (3,038.98) 2,941.50 -
5715		4-Police	Enterprise Vehicles	15,468.39		15,468.39	-	(15,468.39)
5720 5720 5720 5725 5780		5-Streets 5-Streets 5-Streets 5-Streets 5-Streets	Kubota MX600HSTC Energreen Aspen Tractor Rotary Boom for Tractor Utility Vehicle Side by Side Streets Fencing for Laydown yard	37,305.08 259,110.00 - 28,457.68 -		37,305.08 259,110.00 - 28,457.68 -	50,000.00 262,000.00 84,300.00 15,000.00 40,000.00	12,694.92 2,890.00 84,300.00 (13,457.68) 40,000.00
5780 5780 5780 5780 5780	200006 200009 210008 230006	5-Streets 5-Streets 5-Streets 5-Streets 5-Streets	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	269,404.43 118,540.00 13,191.26 96,928.00 423.50	260,330.43 114,097.80 13,191.26 45,828.00	9,074.00 4,442.20 51,100.00 423.50	980,868.10 747,890.40 560,000.00 - -	971,794.10 743,448.20 560,000.00 (51,100.00) (423.50)

TOTAL GENERAL FUND CAPITAL OUTLAY

1,454,979.46      533,326.59      937,149.34      3,270,058.50      2,332,909.16



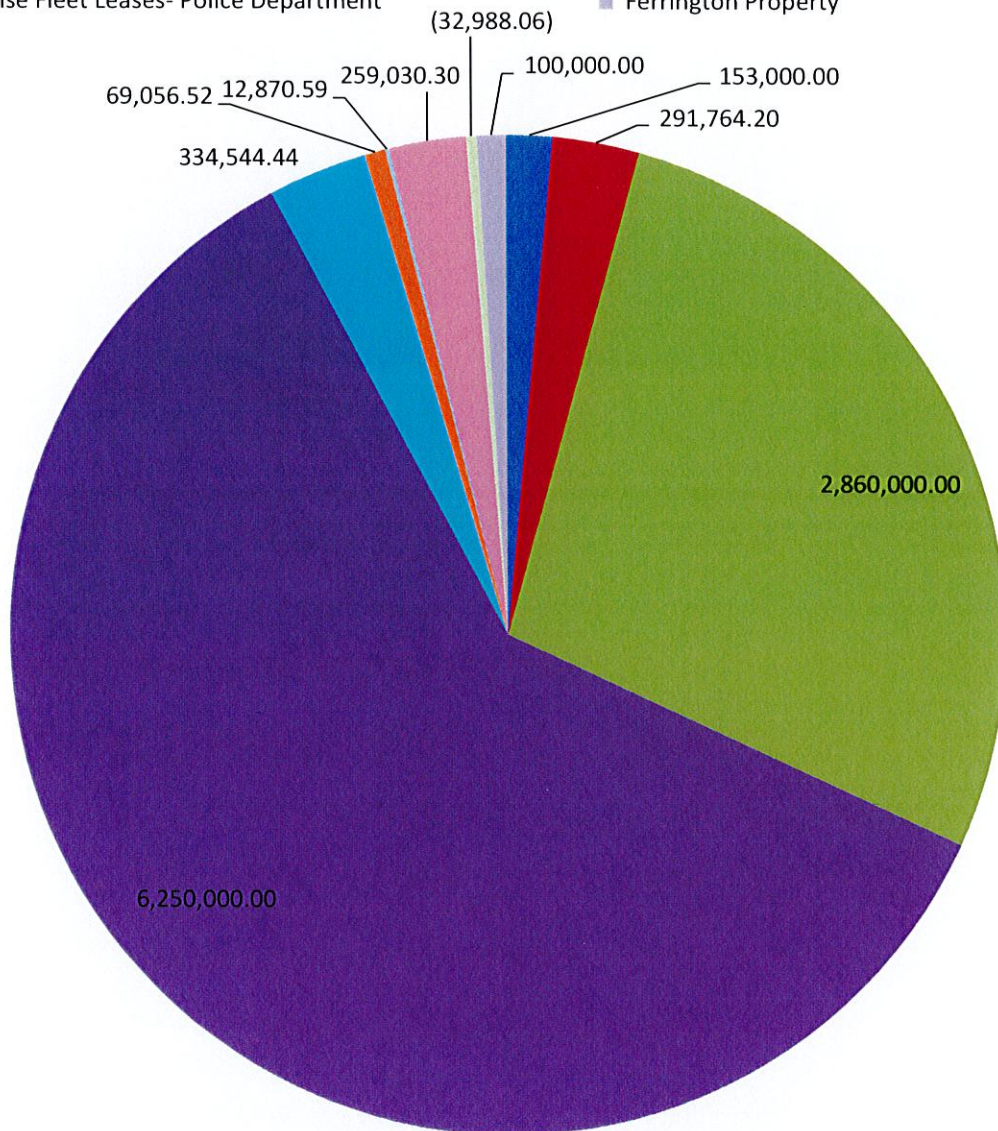




# Debt Service

Total Outstanding as of June 30, 2023 \$ 10,297,277.99

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



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

FOR PERIOD ENDED 06/30/23

Bond	Description	PRINCIPAL PAYMENTS	BUDGET	BUDGET REMAINING	12/31/2022 Principal	Payments	OUTSTANDING 6/30/2023
Series 2016	City of Walker 2016 Refunding Bonds. Total bond issue of \$4,890,000. \$4,307,000 reported in Enterprise Fund; and \$583,000 reported in Special Revenue Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Series 2018	Louisiana Local Government Environmental Facilities and Community Development Authority Revenue Bonds (City of Walker - City Hall Project), Series 2018	-	140,000.00	140,000.00	6,250,000.00	-	6,250,000.00
2023 Lease	Municipal Lease Program. Police Units	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	Ferrington Property 10-Year Annual Payment Schedule (Pmt 2)	20,000.00	20,000.00	-	120,000.00	20,000.00	100,000.00
<b>TOTAL GENERAL AND SPECIAL REVENUE FUNDS DEBT SERVICE</b>		<b>188,748.38</b>	<b>374,000.00</b>	<b>185,251.62</b>			<b>6,657,969.35</b>

CITY OF WALKER - ENTERPRISE FUND  
DEBT SERVICE DETAIL

FOR PERIOD ENDED 06/30/23

Bond	Description	PRINCIPAL PAYMENTS	ORIGINAL BUDGET	BUDGET REMAINING	Original Principal	Outstanding 12/31/2022	OUTSTANDING 6/30/2023
Series 2016	City of Walker 2016 Refunding Bonds. Total bond issue of \$4,890,000. \$4,307,000 reported in Enterprise Fund; and \$583,000 reported in		\$ 540,000.00	\$ 540,000.00	\$ 4,536,000.00	\$ 2,860,000.00	\$ 2,860,000.00
Series 2010B	State of Louisiana Combined Utilities Revenue Bonds. Greenwhich Village water project. Total bond issue \$364,000.		20,000.00	20,000.00	364,000.00	153,000.00	153,000.00
Series 2011	State of Louisiana Combined Utilities Revenue Bonds. East Side sewer force main. Total bond issue \$750,000.		35,000.00	35,000.00	675,141.20	291,764.20	291,764.20
Enterprise Leases	Enterprise Leasing Vehicles	77,897.56	100,000.00	22,102.44	330,804.53	412,442.00	334,544.44
<b>TOTAL ENTERPRISE FUND DEBT SERVICE</b>		<u>77,897.56</u>	<u>695,000.00</u>	<u>617,102.44</u>	<u>-</u>	<u>-</u>	<u>3,639,308.64</u>



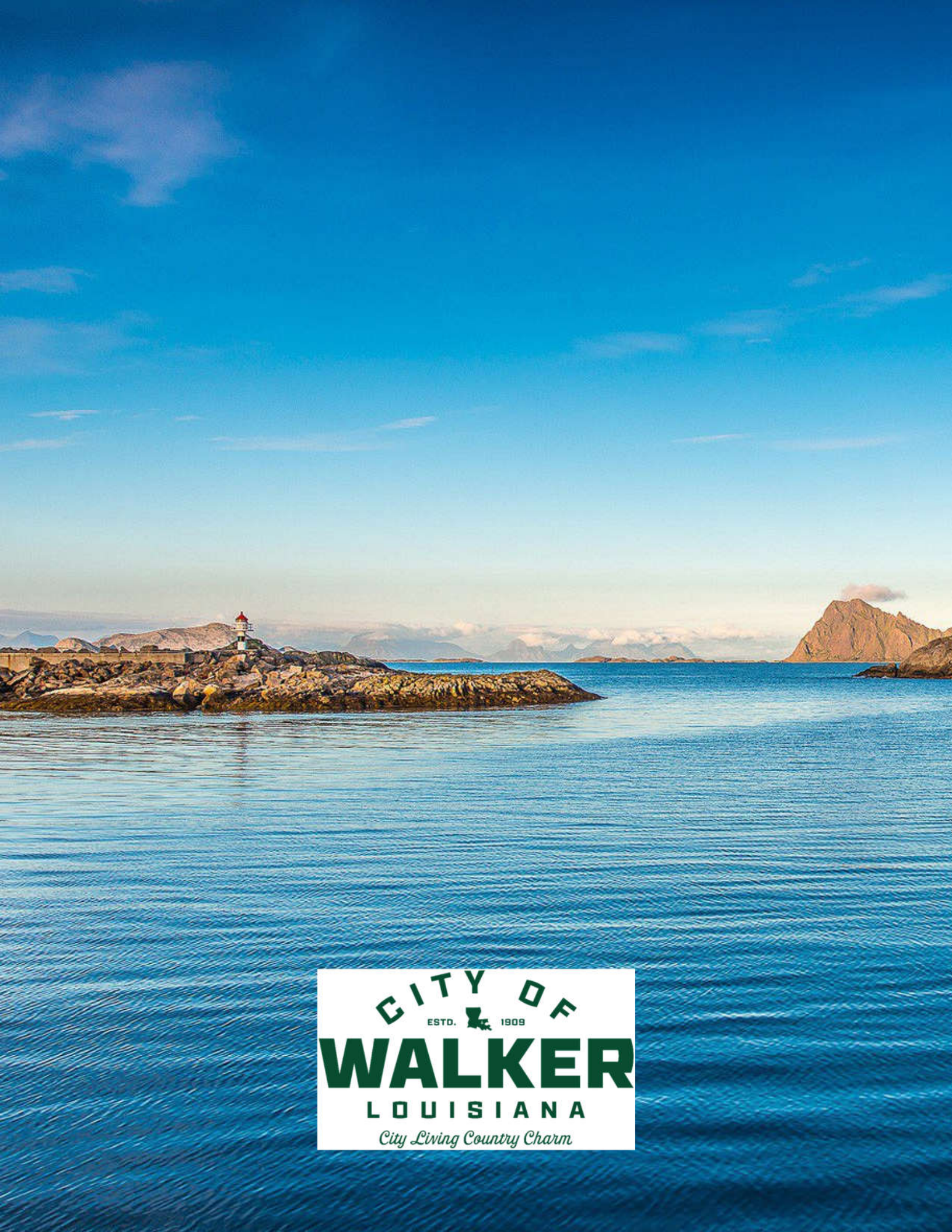
*General  
Fixed Assets  
and  
Long Term Debt*

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

	<u>Current Month</u>	<u>Prior Year</u>
ASSETS		
Land	\$ 2,891,154.00	\$ 2,891,154.00
Land - Servitude	\$ 111,786.00	\$ 111,786.00
Land Improvements	959,355.36	959,355.36
Accumulated Depreciation - Land Improvem	(340,727.20)	(340,727.20)
Buildings	7,178,626.55	7,178,626.55
Accumulated Depreciation - Buildings	(1,259,093.91)	(1,259,093.91)
Vehicles	998,631.32	998,631.32
Accumulated Depreciation - Vehicles	(878,932.33)	(878,932.33)
Heavy Equipment	1,080,611.41	1,080,611.41
Accumulated Depreciation - Heavy Equipme	(768,808.93)	(768,808.93)
Small Equipment	362,379.12	362,379.12
Accumulated Depreciation - Small Equipme	(305,395.36)	(305,395.36)
Recreational Equipment	468,113.56	468,113.56
Accumulated Depreciation - Recreational	(379,901.73)	(379,901.73)
Furniture and Fixtures	26,161.36	26,161.36
Accumulated Depreciation - Furniture and	(26,161.36)	(26,161.36)
Streets Infrastructure	4,795,015.59	4,795,015.59
Accumulated Depreciation - Streets Infra	(1,958,217.06)	(1,958,217.06)
Law Enforcement Equipment	54,390.00	54,390.00
Accumulated Depreciation - Law Enf Equip	(50,179.90)	(50,179.90)
Technology	209,063.47	209,063.47
Accumulated Depreciation - Technology	(209,063.68)	(209,063.68)
Construction in Progress	11,053,687.32	11,053,687.32
Leased Assets	463,824.00	463,824.00
Accumulated Amortization	(119,226.00)	(119,226.00)
 TOTAL FUND ASSETS	 <u>\$24,357,091.60</u>	 <u>\$ 24,357,091.60</u>
 LIABILITIES		
 TOTAL LIABILITIES	 <u>-</u>	 <u>-</u>
 FUND BALANCE		
Investment in Capital Assets, Net of Rel	\$24,227,905.60	\$ 24,227,905.60
Contributed Capital	129,186.00	129,186.00
Unreserved	-	-
NET PROFIT LOSS	-	-
 TOTAL FUND BALANCE	 <u>\$24,357,091.60</u>	 <u>\$ 24,357,091.60</u>

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

	<u>Current Month</u>	<u>Prior Month</u>	<u>Prior Year</u>
<b>ASSETS</b>			
Bond Discounts I/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	\$ -	\$ -	\$ -
<b>TOTAL FUND ASSETS</b>	<u>45,440.33</u>	<u>46,470.33</u>	<u>45,440.33</u>
<b>LIABILITIES</b>			
Accrued Interest Payable	42,030.35	42,913.35	42,030.35
Accrued Vacation Payable - Current Portion	73,993.04	64,384.01	73,993.04
1998 Certificate of Indebtedness - Curre	-	-	-
2000 Sales Tax Bond - Current Portion	-	-	-
2004 Refunding Bond - Current Portion	0.24	0.24	0.24
2009 Utility Revenue Bonds - Current Portion	-	-	-
2013 Municipal Lease - S/T	(0.19)	(0.19)	(0.19)
2014 Municipal Lease - S/T	0.21	0.21	0.21
2015 Municipal Lease - S/T	0.21	0.21	0.21
2016 Bond Refunding	-	-	-
2016 Premium on Bond	-	-	-
2016 Bond Discounts	(482.00)	(482.00)	(482.00)
2017 Municipal Lease S/T	-	37,712.00	-
2018 City Hall Building - Current Portion	140,000.00	140,000.00	140,000.00
2018 Enterprise S/T	136,731.27	97,576.27	136,731.27
2018 Tractor Lease S/T	50,624.00	48,393.00	50,624.00
Ferrington Place - S/T	20,000.00	20,000.00	20,000.00
2020 Municipal Lease S/T	44,786.00	43,172.00	44,786.00
1998 Certificate of Indebtedness - L/T P	-	-	-
2000 Sales Tax Bond - L/T Portion	-	-	-
2004 Refunding Bond - L/T Portion	-	-	-
2009 Utility Revenue Bonds - L/T	-	-	-
2013 Municipal Lease - L/T	-	-	-
2014 Municipal Lease - L/T	0.30	0.30	0.30
2015 Municipal Lease L/T	(0.24)	(0.24)	(0.24)
2016 Utility Revenue Bonds L/T Portion	-	-	-
2016 Utility Revenue Bonds -Premium	-	-	-
2017 Municipal Lease L/T	-	-	-
City Hall Bonds - L/T Portion	6,110,000.00	6,250,000.00	6,110,000.00
2018 Enterprise L/T	198,118.46	195,073.46	198,118.46
2018 Tractor Lease L/T	-	50,624.00	-
Ferrington Place L/T	100,000.00	120,000.00	100,000.00
2020 Municipal Lease L/T	46,458.00	91,245.00	46,458.00
Accrued Vacation Payable	221,979.15	193,151.04	221,979.15
<b>TOTAL LIABILITIES</b>	<u>7,184,238.80</u>	<u>7,393,762.66</u>	<u>7,184,238.80</u>
<b>FUND BALANCE</b>			
Reserved for Debt Service	-	-	-
Unreserved	<u>(7,138,798.47)</u>	<u>(7,347,292.33)</u>	<u>(7,138,798.47)</u>
<b>NET PROFIT LOSS</b>			
<b>TOTAL FUND BALANCE</b>	<u>(7,138,798.47)</u>	<u>(7,347,292.33)</u>	<u>(7,138,798.47)</u>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<u>\$ 45,440.33</u>	<u>\$ 46,470.33</u>	<u>\$ 45,440.33</u>



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