



City of Walker  
Financial Report  
June 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

August 14, 2023

Members of the Council:

Presented herein are the revenue and expense statements of the City of Walker for the period ending June 30, 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	\$ 3,428,877	\$ 1,095,557	\$ 7,536,730	\$ 12,061,164
Actual YTD Fund Expense	(5,485,082)	(17,026)	(4,684,505)	(10,186,613)
Other Financing Sources (Uses)	-	-	-	-
Net Profit (Loss) Before Transfer	(2,056,205)	1,078,531	2,852,225	<u>\$ 1,874,551</u>
Transfers In (Out)	1,466,033	(506,033)	(960,000)	\$ -
Net Change in Fund Balance	<u>\$ (590,172)</u>	<u>\$ 572,498</u>		
Net Change in Net Assets			<u>\$ 1,892,225</u>	

Sincerely,

Mike Cotton  
Financial Director

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

	<u>General Fund</u>	<u>Special Revenue Fund</u>	<u>Enterprise Fund</u>	<u>As of Ju</u>
<u>Where do city dollars come from?</u>				
Taxes (sales, ad valorem, franchise, alcohol)	2,544,162.87	1,072,716.63		3,616,880
Licenses and Permits	396,546.46			396,546
Fines and Forfeits	242,920.27			242,920
Fees	84,880.58		-	84,881
Intergovernmental	59,838.38		\$713,992.54	773,831
Charges for Services	4,425.00		6,202,817.35	6,207,242
Proceeds from Debt	-			-
Other	96,103.91	22,840.69	619,920.20	738,865
<b>Total</b>	<b>3,428,877.47</b>	<b>1,095,557.32</b>	<b>7,536,730.09</b>	<b>12,061,165</b>

<u>Where do city dollars go?</u>				
General Government	1,644,362.21	17,025.78		1,661,388
Animal Control	146,719.36			146,719
Parks and Recreation	449,489.65			449,490
Police Department	1,372,937.23			1,372,937
Street Department	701,670.37			701,670
Governmental Funds Capital Outlay	909,999.06			909,999
Governmental Funds Debt Service	259,903.94	-		259,904
Gas Department			\$2,919,779.52	2,919,780
Sewer Department			520,985.48	520,985
Water Department			999,955.91	999,956
Garbage Department			243,784.04	243,784
<b>Total</b>	<b>5,485,081.82</b>	<b>17,025.78</b>	<b>4,684,504.95</b>	<b>10,186,612</b>

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

<u>June 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>
29.99%	2,629,488.14	1,112,601.57		3,742,090	31.82% (125,210)
3.29%	291,456.16			291,456	2.48% 105,090
2.01%	184,961.88			184,962	1.57% 57,958
0.70%	64,748.50		-	64,749	0.55% 20,132
6.42%	44,684.88		\$63.00	44,748	0.38% 729,083
51.47%	8,850.00		6,238,485.58	6,247,336	53.13% (40,094)
0.00%	-			-	0.00% -
6.13%	70,417.52	18,299.55	1,094,994.62	1,183,712	10.07% (444,847)
	<u>3,294,607.08</u>	<u>1,130,901.12</u>	<u>7,333,543.20</u>	<u>11,759,053</u>	<u>302,112</u>
16.31%	1,241,843.77	17,059.95		1,258,904	20.04% 402,484
1.44%	1,002.22			1,002	0.02% 145,717
4.41%	-			-	0.00% 449,490
13.48%	24,378.99			24,379	0.39% 1,348,558
6.89%	2,357.76			2,358	0.04% 699,312
8.93%	-			-	0.00% 909,999
2.55%	3,004.65	-		3,005	0.05% 256,899
28.66%			\$3,050,457.00	3,050,457	48.57% (130,677)
5.11%			849,085.51	849,086	13.52% (328,101)
9.82%			853,329.31	853,329	13.59% 146,627
2.39%			238,225.30	238,225	3.79% 5,559
	<u>1,272,587.39</u>	<u>17,059.95</u>	<u>4,991,097.12</u>	<u>6,280,745</u>	<u>3,905,867</u>



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

Acct#	Account Description	01 General and Administrative	02 Animal Control	03 Parks and Recreation	04 Police Department	05 Street Department	11 1/2 Cent Sales Tax	06 Gas Department	07 Sewer Department	08 Water Department	09 Garbage Department	TOTAL ALL DEPTS
<b>TAXES</b>												
4000	Ad Valorem Tax	121,263.61										121,263.61
4005	Alcoholic Beverage Tax	8,822.02										8,822.02
4010	Franchise Tax	268,620.57										268,620.57
4020	General/Half Cent Sales Tax	2,145,456.67					1,072,716.63					3,218,173.30
<b>LICENSES AND PERMITS</b>												
4015	Insurance Premium Tax	180,697.50										180,697.50
4100	Occupational Licenses	153,855.46										153,855.46
4105	Permits and Other Licenses	61,993.50										61,993.50
<b>FINES AND FORFEITS</b>												
4200	Fines and Forfeits			173,049.04								173,049.04
4201	Fines and Forfeits			0.00								0.00
4202	Fines and Forfeits			2,123.23								2,123.23
4203	Fines and Forfeits			0.00								0.00
4225	Court Fees	67,748.00										67,748.00
<b>FEEES</b>												
4205	Animal Adoption		1,760.00									1,760.00
4210	Parks and Recre	62,061.58										62,061.58
4211	Tournament Fees	3,825.00										3,825.00
4212	Admission Fees	17,234.00										17,234.00
4225	Waste Management Fees						0.00					0.00
<b>CHARGES FOR SERVICES</b>												
4215	Charges for Ser		4,425.00					2,911,408.26	572,985.63	925,664.96	206,612.57	4,621,296.32
4220	Fuel Adjustment							1,585,946.03				1,585,946.03
<b>INTERGOVERNMENTAL</b>												
4300	Federal Grants	0.00			1,473.00	892.38		381,407.73	167,565.22	165,019.59	0.00	716,357.92
4310	State Grants	0.00			0.00	0.00		0.00	0.00	0.00	0.00	0.00
4320	Local Grants	0.00			0.00	0.00		0.00	0.00	0.00	0.00	0.00
4325	Supplemental Pay				57,473.00							57,473.00
4335	Salaries - Extra Duty				0.00							0.00
<b>PROCEEDS FROM DEBT</b>												
4500	Proceeds from Bond Issuance	0.00					0.00					0.00
4505	Proceeds from Revolving Loan	0.00								0.00		0.00
4510	Proceeds from Municipal Lease	0.00										0.00
<b>OTHER</b>												
4330	Subpoena Pay											0.00
4400	Christmas Donations	0.00										0.00
4402	Police Cadets											0.00
4404	School Uniform Drive											0.00
4406	Fundraising Revenue											0.00
4406	Donations - Challengers											0.00
4407	Discount Cards											0.00
4408	K-9 Donations											0.00
4800	Concessions	48,641.55										48,641.55
4801	Tournament Concessions											0.00
4805	Interest Income	21,188.30					22,840.69	45,557.57	0.00	0.00	0.00	89,586.56
4810	Penalties and Interest	153.76						58,776.34	8,968.64	13,971.01	2,968.48	84,868.23
4815	Gain on Sale of Assets	0.00				0.00		0.00	0.00	0.00	0.00	0.00
4820	Private Donations	0.00						0.00	0.00	0.00	0.00	0.00
4825	Advertising Income	0.00						5,367.00	0.00	0.00	0.00	5,367.00
4830	Out of Town Fee											0.00
4835	Service Charges							258,987.92	8,991.50	33,433.92	17.00	292,431.84
4840	Tap Fees							68,144.36	0.00	53,574.00	0.00	160,726.66
4845	Health Fees							0.00	0.00	0.00	0.00	0.00
4850	Misc. Utility Revenue							308.54	0.00	30,586.60	0.00	30,895.14
4855	Recovery of Bad Debt							1,332.64	216.12	2,625.52	74.26	2,437.36
4860	Promotional / Comm Events	12,630.00						531.44	0.00	0.00	0.00	12,630.00
4899	Miscellaneous Income	447.19			4,767.11							6,070.74
4910	Appropriations											0.00
4911	Appropriations	1,440,000.00			26,033.42							1,466,033.42
4920	Appropriations	0.00			0.00							0.00
4999	Budget Clearing	4,482,876.58			31,350.80		1,095,557.32	5,342,410.83	758,727.11	1,225,689.84	209,902.31	12,061,764.88
	TOTAL		4,344.00	137,454.13	235,895.36	31,350.80	1,095,557.32	5,342,410.83	758,727.11	1,225,689.84	209,902.31	12,061,764.88
											Total General Fund	4,894,910.89
											Total Enterprise Fund	7,536,730.09

Acct#	Account Description	01 General and Administrative	02 Animal Control	03 Parks and Recreation	04 Police Department	05 Streets and Drainage	11 1/2 Cent Sales Tax	06 Gas Department	07 Sewer Department	08 Water Department	09 Garbage Department	TOTAL ALL DEPTS
5000	Salaries-Regula	490,877.02	73,120.24	146,512.54	481,688.01	251,328.11		381,407.73	167,565.22	0.00	0.00	2,032,898.87
5001	Salaries-Regula	33,999.94			29,899.97							33,999.94
5002	Salaries-Regula				6,976.88							29,999.97
5003	Salaries-Regula	28,800.72			77,026.52							28,800.72
5004	Salaries-Regula				16,087.04			13,559.50	25,454.48	165,019.59		6,976.88
5010	Salaries-Overt	2,070.39	197.73	2,641.50	0.00	0.00		0.00	0.00	28,017.60		302,056.75
5015	Salaries-Grants	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00		26,017.60
5016	Salaries-Grants	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00		0.00
5017	Salaries-Grants	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00		0.00
5018	Salaries-Grants	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00		0.00
5019	Salaries-Grants	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00		0.00
5023	Salaries-Grants	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00		0.00
5025	Salaries-Grants	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00		0.00
5030	Student Labor	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00		0.00
5032	Wages	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00		0.00
5033	Compensation of	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00		0.00
5035	Supplemental Pa	30,000.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00		30,000.00
5040	Salaries-Subpoa	0.00	0.00	0.00	57,473.00	0.00		0.00	0.00	0.00		57,473.00
5041	unused	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00		0.00
5042	Salaries - Term	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00		0.00
5049	Capitalized Sal	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00		0.00
5049	Capitalized Sal	26,018.75	4,240.86	3,871.59	0.00	4,794.53		17,971.12	4,721.19	0.00		61,317.94
5051	Retirement Cont	31,857.33	4,181.15	8,823.03	161,481.78	0.00		22,874.93	10,962.62	5,483.53		161,481.78
5055	F.I.C.A. Tax	7,450.50	977.84	2,063.45	38,109.93	18,163.41		5,349.86	2,561.22	10,999.05		140,416.13
5056	Medicare Tax	0.00	0.00	0.00	8,912.81	4,247.89		2,586.23	0.00	2,586.23		42,492.62
5060	Unemployment Be	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00		2,586.23
5081	Group Health In	406.71	60.56	106.85	484.31	236.41		306.22	104.74	0.00		1,735.90
5085	Group Health In	178,548.30	33,794.52	43,655.24	214,453.24	91,097.08		178,246.06	81,205.89	2271.04		819,211.07
5086	Group Health In	1,649.79	383.52	489.83	1,779.13	1,105.86		1,837.77	475.15	32,346.28		49,247.33
5088	Group Health De	0.00	0.00	0.00	0.00	0.00		0.00	0.00	484.27		484.27
5089	Group Insurance	463.77	142.71	193.42	864.33	238.29		536.56	118.74	197.30		2,359.52
5070	Other Related B	20,844.52	0.00	6,500.00	12,800.00	4,290.00		3,100.00	19,360.00	1,000.00		39,938.22
5075	Taxable Fringe	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00		1,000.00
5080	Non-Taxable Fr	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00		0.00
5089	Capitalized Ben	9,213.80	0.00	160.00	5,186.37	904.00		1,891.64	1,877.75	0.00		19,036.55
5100	Travel	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00		0.00
5101	---USE 5100---	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00		0.00
5102	---USE 5100---	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00		0.00
5105	---USE 5100---	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00		0.00
5110	---USE 5100---	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00		0.00
5115	---USE 5100---	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00		0.00
5200	Advertising	2,018.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00		2,018.00
5202	Annual Fees, Du	9,628.79	20.00	100.00	14,873.91	1,099.75	17,025.78	13,034.46	7,201.94	0.00		45,968.65
5208	Assessor Fees	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00		0.00
5211	Collection Fees	53,931.31	0.00	2,282.86	0.00	0.00		0.00	0.00	0.00		73,239.98
5213	Conor Fees	1,650.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00		1,650.00
5215	Fuel Expense	1,484.72	3,629.93	32,729.02	32,729.02	15,559.47		2,325.85	5,577.25	15,087.28		102,733.19
5220	Insurance-Vehic	165,793.67	560.88	60.17	941.55	793.60		2,096.29	793.60	9,243.24		180,057.62
5221	Insurance-Gener	281,136.13	0.00	313.00	29,698.70	70.00		7,510.45	871.31	312,092.14		312,092.14
5222	Insurance-Workm	4,693.03	938.82	6,571.81	23,470.13	36,613.38		7,510.45	0.00	0.00		87,308.88
5223	Interest an Fe	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00		0.00
5225	Laboratory Fees	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00		0.00
5235	Maintenance-Bui	25,524.42	1,165.58	25,987.32	8,459.60	7,710.26		1,471.59	9,314.12	3,427.50		34,275.99
5236	Maintenance-Bui	4,427.46	707.77	825.56	32,773.50	23,416.46		2,516.70	328.15	82,804.53		82,804.53
5238	Maintenance-Hoa	3,481.00	3,146.09	2,660.86	2,875.00	31,041.35		5,589.39	2,602.86	55,103.00		55,103.00
5239	Maintenance-Sma	0.00	0.00	0.00	0.00	0.00		0.00	0.00	7,585.04		7,585.04
5240	Maintenance-Rec	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00		0.00
5241	Maintenance-Fur	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00		0.00
5242	Maintenance-Inf	11,651.82	1,863.33	17,641.87	56,481.65	245,460.85		80,188.23	0.00	0.00		382,772.80
5243	Maintenance-Tac	0.00	0.00	1,802.67	1,819.57	9,168.84		5,920.18	241,954.62	0.00		291,197.55
5249	Maintenance-Oth	0.00	0.00	0.00	0.00	0.00		0.00	0.00	5,432.06		5,432.06
5250	Magistrate Exoense	7,500.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00		7,500.00
5250	Magistrate Exoense											
5250	Tap Fees - contra exp											
5251	Meter Fees - contra exp											
5255	Postage, Mail,	1,543.12	0.00	0.00	85.76	-103,787.46		-103,787.46	-29,767.33	0.00		-133,554.79
5260	Printing	930.41	13.66	441.35	4,211.64	-15,317.62		3,000.00	-88,563.14	-77,521.76		-92,839.38
5265	Rentals-Buildin	885.00	0.00	0.00	0.00	0.00		0.00	0.00	-3,723.06		-3,723.06
5266	Rentals-Equpme	7,462.92	0.00	0.00	0.00	0.00		0.00	0.00	-27,040.95		-27,040.95
5267	Rentals-Uniform	339.73	276.12	494.80	20,693.51	2,798.11		0.00	50.12	1,500.00		2,535.12
5268	Rentals-Other	188.00	0.00	0.00	21.98	3,841.75		7,334.55	0.00	0.00		39,082.79
5275	Security	566.42	253.05	6,718.89	2,100.44	4,500.15		24,740.22	782.16	6,597.50		34,437.97
5280	Service Charges	115.63	0.00	39.69	2,800.44	440.78		440.78	0.00	998.89		10,445.31
5283	Telephone Servi	17,482.42	1,826.27	3,187.37	10,899.49	2,140.77		4,262.83	861.52	0.00		1,037.14
5287	Data Lines and	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00		0.00
5287	Wireless Commun	5,096.96	255.63	1,137.13	8,564.52	1,248.57		11,408.57	2,327.44	4.57		39,792.13
5290	Utilities	44,937.07	4,175.96	11,241.88	8,881.35	7,512.39		7,512.39	3,251.05	2,112.08		2,332.01
5295	Waste Disposal	933.48	0.00	4,366.87	0.00	5,443.47		0.00	0.00	4,428.66		120,146.66
5299	Other Operating	690.47	0.00	465.64	1,096.03	0.00		0.00	6,567.49	40,055.72		60,498.32
5300	Buildings, Gro	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00		46,863.35
5305	Chemicals	2,007.92	107.31	161.95	8,839.92	570.81		297.86	0.00	0.00		65,503.21
5310	Clothing and Un	0.00	0.00	0.00	0.00	0.00		53,516.92	0.00	180,588.05		180,588.05
5315	Computer Suppl	0.00	0.00	0.00	0.00	0.00		132.95	0.00	0.00		160,729.00
5320	Concession Supp	0.00	0.00	24,298.84	0.00	0.00		0.00	0.00	280.89		24,298.84
5325	Household Clean	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00		2,352.13
5330	Medicines and V	2,352.13	0.00	0.00	0.00	0.00		4,031.26	0.00	0.00		37,270.80
5335	Office Supplies	22,788.39	321.97	3,416.27	5,976.21	1,136.70		0.00	0.00	0.00		24,673.88
5340												



5545	Safety Supplies	0.00	0.00	55.88	0.00	263.64	495.64	0.00	0.00	4,718.75	5,557.91
5546	Variety Supplies	0.00	0.00	0.00	0.00	0.00	0.00	682.91	0.00	0.00	682.91
5547	Law Enforcement	0.00	0.00	8,990.31	0.00	0.00	0.00	0.00	0.00	0.00	8,990.31
5280	Materials - C	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5285	Materials - Inv	381.73	32.98	405.94	0.00	3,061.17	0.00	0.00	0.00	1,000.02	4,293.89
5368	Small Tools and	758.14	829.08	4,317.79	828.42	7,071.17	3,750.78	258.86	0.00	0.00	17,812.04
5369	Other Operating	2,340.00	380.00	540.00	3,600.00	2,340.00	4,653.54	4,140.00	637.03	54.00	19,350.57
5400	Accounting and Arch	30,308.37	0.00	859.58	0.00	15,115.00	61,801.21	2,340.00	3,794.53	0.00	113,858.59
5405	Legal Fees	155.00	0.00	0.00	0.00	0.00	0.00	13,694.61	1,800.00	0.00	15,649.61
5415	Veterinary Services	4,852.63	0.00	81,652.50	330.00	1,043.10	53,810.10	0.00	0.00	85,363.76	226,872.09
5420	Contract Labor	6,408.53	0.00	475.00	3,855.60	1,200.00	55,542.01	0.00	0.00	0.00	310,209.28
5425	Laundry Service	0.00	0.00	0.00	271.15	0.00	0.00	8,713.93	0.00	0.00	271.15
5430	Professional Se	0.00	0.00	0.00	0.00	0.00	2,181.00	0.00	0.00	0.00	6,713.93
5488	Other Professional Svcs	1,398.30	0.00	40.00	3,842.00	2,216.00	0.00	372.00	0.00	219,123.36	228,800.88
5490	Miscellaneous Charges	50.00	0.00	0.00	0.00	941.81	3,073.70	0.00	598.00	0.00	422.00
5500	Settlement Charges	0.00	0.00	0.00	19,165.75	0.00	0.00	1,956.58	0.00	0.00	23,779.27
5501	Depreciation-La	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,956.58
5505	Depreciation-Bu	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5506	Depreciation-Ve	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5507	Depreciation-He	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5508	Depreciation-Sm	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5509	Depreciation-Re	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5510	Depreciation-Fu	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5511	Depreciation -	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5512	Depreciation-Te	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5513	Depreciation-Wa	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5514	Depreciation-Si	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5515	Non-Capitalized	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5520	Write-Offs Inve	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5521	Write-Offs Buil	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5522	Write-Offs Prop	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5523	Bad Debt Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5525	Loss On Sale/On	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5530	Cost Of Goods Sold	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5535	Inventory Reduc	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5540	Cash Over/Short	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5545	Reconciliation	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5555	Christmas Expen	346.17	0.00	9.96	0.00	0.00	0.00	0.00	0.00	0.00	356.13
5560	Business Meetings	0.00	0.00	0.00	500.00	0.00	0.00	0.00	0.00	0.00	500.00
5565	Informant Fees	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5572	Police Cadets I	26,673.65	0.00	456.58	-379.91	0.00	0.00	0.00	0.00	0.00	26,750.32
5580	Promotional/Comm Event	30,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	30,000.00
5585	Economic Develop	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5586	Landscaping and	7,750.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7,750.00
5589	Floor Tear Expe	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5600	Grant Exp - Adm	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5601	Grant Exp - Adm	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5605	Grant Exp - SPO	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5610	Grant Exp - SPO	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5615	Grant Exp - Hq	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5620	Grant Exp - Hq	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5625	Grant Exp - Bu	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5630	Grant Exp - Bu	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5635	Grant Exp - Oh	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5668	Acquisitions-La	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5700	Acquisitions-La	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5707	Major Repairs-L	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5710	Acquisitions-Bu	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5712	Major Repairs-B	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5715	Acquisitions-Veh	76.50	76.50	78.50	2,849.19	347.00	0.00	0.00	0.00	0.00	3,425.69
5717	Major Repairs-V	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5720	Acquisitions Heavy Equip	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5722	Major Repairs-H	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5725	Acquisitions-Small Equip	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5727	Major Repairs-S	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5730	Acquisitions-Rec Equip	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5732	Major Repairs-R	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5735	Acquisitions-Fu	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5737	Major Repairs-F	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5740	Construction Infrastructure	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5741	Improvements -	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5742	Major Repairs -	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5745	Acquisitions-La	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5747	Major Repairs-S	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5750	Acquisitions-Technology	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5752	Major Repairs-W	19,493.50	50,267.94	411,690.07	66,960.80	0.00	0.00	0.00	0.00	0.00	546,002.31
5780	Construction in Progress	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5800	Bond Principal	126,090.63	0.00	0.00	0.00	0.00	29,601.00	5,804.47	0.00	10,407.75	171,903.85
5805	Bond Related Charges	0.00	0.00	0.00	0.00	0.00	1,300.00	1,479.91	0.00	1,102.50	4,111.41
5810	Bonds Cost of Interest	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5812	Bonds Discount	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5815	Bond Reserve Re	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5820	Bond Contingenc	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5825	Bond Investment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5830	Capital Lease Principal	23,597.84	7,227.20	24,567.16	22,187.48	53,647.09	0.00	0.00	0.00	0.00	131,226.77
5835	Capital Lease Interest	0.00	0.00	0.00	1,678.96	1,006.88	0.00	0.00	0.00	0.00	2,686.54
5896	Budget Cleaning	1,813,610.88	201,291.00	955,920.86	1,309,555.85	1,131,705.52	2,919,732.52	520,985.46	989,955.91	243,784.04	10,186,612.55
TOTAL											

Total Governmental Funds 5,620,107.80  
Total Enterprise Fund 4,884,504.95



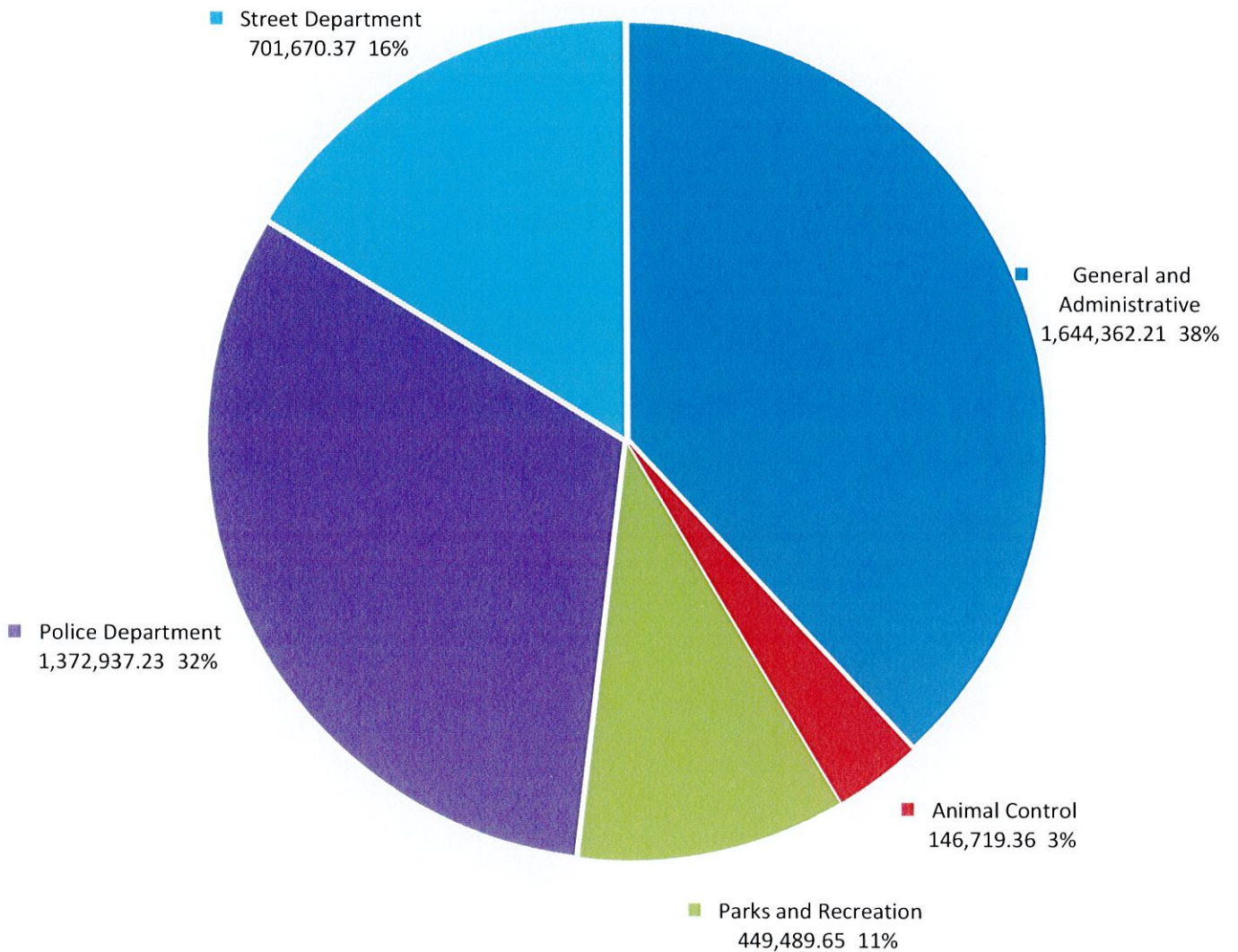
# General Fund

Total Departmental  
Expenditures through

June 30, 2023

\$

4,315,178.82



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	1,592,397.19	1,128,631.71	1,116,291.56
Investments	-	-	-
Receivables:			
Ad Valorem Taxes, Net	132,013.93	132,013.93	132,013.93
Other	152,470.11	152,485.28	152,470.11
Insurance Deposits	-	-	-
Due from Other Funds	(243,590.04)	(332,309.82)	716,939.61
Due from Other Governments	958,317.21	1,531,936.91	963,105.95
Cash - Restricted	<u>159,030.64</u>	<u>144,949.22</u>	<u>96,625.80</u>
Total Assets	<u>\$ 2,750,639.04</u>	<u>\$ 2,757,707.23</u>	<u>\$ 3,177,446.96</u>
<b>LIABILITIES</b>			
Accounts Payable	\$ 265,785.42	\$ 242,259.04	\$ 279,989.59
Payroll Liabilities	560,664.61	382,553.96	475,063.83
Accrued Salaries and Wages	56,708.75	56,708.75	56,708.75
Due to Other Funds	<u>191,553.19</u>	<u>(118,321.25)</u>	<u>99,586.79</u>
Total Liabilities	<u>1,074,711.97</u>	<u>563,200.50</u>	<u>911,348.96</u>
<b>FUND BALANCES</b>			
Committed for Construction Contracts	1,135,202.00	1,135,202.00	1,135,202.00
Assigned to Debt Service	-	-	-
Assigned to Insurance Deposits	-	-	-
Unassigned	<u>540,725.07</u>	<u>1,059,304.73</u>	<u>1,130,896.00</u>
Total Fund Balances	<u>1,675,927.07</u>	<u>2,194,506.73</u>	<u>2,266,098.00</u>
Total Liabilities and Fund Balances	<u>\$ 2,750,639.04</u>	<u>\$ 2,757,707.23</u>	<u>\$ 3,177,446.96</u>

CITY OF WALKER  
**GENERAL FUND**  
STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCE  
For the Period Ended 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	2,544,162.87	2,629,488.14	4,431,006.97
Licenses and Permits	396,546.46	291,456.16	494,353.26
Fines and Forfeits	242,920.27	184,961.88	398,037.72
Interest Income	21,188.30	5,299.08	19,938.70
Fees	84,880.58	64,748.50	115,200.48
Charges for Services	4,425.00	8,850.00	8,850.00
Intergovernmental	59,838.38	44,684.88	256,385.78
Parks and Recreation Concessions	48,641.55	52,091.03	67,807.03
Miscellaneous	<u>26,274.06</u>	<u>13,027.41</u>	<u>60,830.11</u>
Total Revenues	3,428,877.47	3,294,607.08	5,852,410.05
<b>Expenditures:</b>			
Current:			
General and Administrative	1,644,362.21	1,241,843.77	2,394,677.39
Animal Control	146,719.36	139,523.55	285,346.16
Parks and Recreation	449,489.65	521,573.35	912,684.66
Police Department	1,372,937.23	1,244,112.98	2,582,349.91
Street Department	701,670.37	721,277.73	1,473,479.70
Capital Outlay	909,999.06	982,670.19	1,605,093.95
Debt Service	<u>259,903.94</u>	<u>270,450.92</u>	<u>667,050.82</u>
Total Expenditures	<u>5,485,081.82</u>	<u>5,121,452.49</u>	<u>9,920,682.59</u>
Excess (Deficiency) of Revenues over Expenditures	(2,056,204.35)	(1,826,845.41)	(4,068,272.54)
<b>Other Financing Sources (Uses):</b>			
Sale of Capital Assets	-	12,000.00	12,000.00
Proceeds from Debt	-	-	-
Transfers In	1,466,033.42	1,774,440.29	4,087,458.69
Transfers Out	<u>-</u>	<u>-</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>1,466,033.42</u>	<u>1,786,440.29</u>	<u>4,099,458.69</u>
Net Change in Fund Balance	(590,170.93)	(40,405.12)	31,186.15

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 <u>6/30/2022</u>	CURRENT YEAR <u>6/30/2023</u>	ORIGINAL <u>BUDGET</u>	<u>BUDGET</u>
<b>REVENUES</b>				
Taxes	2,629,488.14	2,544,162.87	3,833,000.00	<b>3,833,000.00</b>
Licenses and Permits	291,456.16	396,546.46	425,000.00	<b>425,000.00</b>
Fines and Forfeits	184,961.88	242,920.27	440,000.00	<b>440,000.00</b>
Interest Income	5,299.08	21,188.30	18,000.00	<b>18,000.00</b>
Fees	64,748.50	84,880.58	136,000.00	<b>136,000.00</b>
Charges for Services	8,850.00	4,425.00	8,800.00	<b>8,800.00</b>
Intergovernmental	44,684.88	59,838.38	1,997,538.00	<b>1,997,538.00</b>
Parks and Recreation Concessions	52,091.03	48,641.55	96,100.00	<b>96,100.00</b>
Miscellaneous	13,027.41	26,274.06	146,500.00	<b>146,500.00</b>
<b>TOTAL GENERAL FUND REVENUES</b>	<b>3,294,607.08</b>	<b>3,428,877.47</b>	<b>7,100,938.00</b>	<b>7,100,938.00</b>

**EXPENDITURES**

**GENERAL AND ADMINISTRATIVE**

Salaries	430,108.24	525,748.07	1,000,000.00	<b>1,000,000.00</b>
Payroll Taxes and Benefits	233,870.99	265,240.07	537,000.00	<b>537,000.00</b>
Aldermen's Per Diem	25,000.00	30,000.00	60,000.00	<b>60,000.00</b>
Advertising	1,548.00	2,018.00	5,000.00	<b>5,000.00</b>
Collection Costs	63,393.60	53,931.31	103,500.00	<b>103,500.00</b>
Bank Charges	94.94	115.63	200.00	<b>200.00</b>
Contracted Services	11,581.93	11,261.16	47,000.00	<b>47,000.00</b>
Coroner Fees	3,130.00	1,650.00	6,000.00	<b>6,000.00</b>
Court Costs	7,500.00	7,500.00	18,000.00	<b>18,000.00</b>
Depreciation	-	-	-	-
Economic Development	50,000.00	50,000.00	55,000.00	<b>55,000.00</b>
Grant Expenditures	-	-	-	-
Insurance	176,070.45	451,507.34	191,400.00	<b>191,400.00</b>
Legal and Professional	26,615.70	34,201.67	56,500.00	<b>56,500.00</b>
Membership Fees / Educational Training	11,208.95	18,842.59	31,000.00	<b>31,000.00</b>
Miscellaneous	4,736.91	10,041.89	35,000.00	<b>35,000.00</b>
Printing, Postage, and Office Supplies	28,191.45	25,608.09	43,000.00	<b>43,000.00</b>
Promotional and Community Events	19,827.44	26,673.65	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	32,255.83	40,657.24	175,000.00	<b>175,000.00</b>
Small Tools and Supplies	12,677.47	1,139.87	10,200.00	<b>10,200.00</b>
Telephone	23,357.47	22,549.38	48,000.00	<b>48,000.00</b>
Utilities	60,203.83	45,870.55	167,500.00	<b>167,500.00</b>
Uniforms	2,318.68	2,347.65	8,000.00	<b>8,000.00</b>
Vehicle Expense	8,548.83	9,807.13	20,000.00	<b>20,000.00</b>
<b>Total General and Administrative</b>	<b>1,241,843.77</b>	<b>1,644,362.21</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

	<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>
<b>REVENUES</b>				
Taxes	(1,288,837.13)	3,320,010.81	(512,989.19)	-13.38%
Licenses and Permits	(28,453.54)	403,955.89	(21,044.11)	-4.95%
Fines and Forfeits	(197,079.73)	485,840.54	45,840.54	10.42%
Interest Income	3,188.30	42,376.60	24,376.60	135.43%
Fees	(51,119.42)	119,250.02	(16,749.98)	-12.32%
Charges for Services	(4,375.00)	11,050.00	2,250.00	25.57%
Intergovernmental	(1,937,699.62)	2,144,772.96	147,234.96	7.37%
Parks and Recreation Concessions	(47,458.45)	97,283.10	1,183.10	1.23%
Miscellaneous	(120,225.94)	30,269.82	(116,230.18)	-79.34%
<b>TOTAL GENERAL FUND REVENUES</b>	<u>(3,672,060.53)</u>	<u>6,654,809.74</u>	<u>(446,128.26)</u>	<u>-6.28%</u>
<b>EXPENDITURES</b>				
<b>GENERAL AND ADMINISTRATIVE</b>				
Salaries	474,251.93	1,079,148.76	(79,148.76)	-7.91%
Payroll Taxes and Benefits	271,759.93	531,635.22	5,364.78	1.00%
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	49,568.69	110,867.41	(7,367.41)	-7.12%
Bank Charges	84.37	231.26	(31.26)	-15.63%
Contracted Services	35,738.84	22,522.32	24,477.68	52.08%
Coroner Fees	4,350.00	3,300.00	2,700.00	45.00%
Court Costs	10,500.00	18,000.00	-	0.00%
Depreciation	-	-	-	#DIV/0!
Economic Development	5,000.00	57,000.00	(2,000.00)	-3.64%
Grant Expenditures	-	-	-	#DIV/0!
Insurance	(260,107.34)	903,014.68	(711,614.68)	-371.79%
Legal and Professional	22,298.33	77,248.04	(20,748.04)	-36.72%
Membership Fees / Educational Training	12,157.41	37,685.18	(6,685.18)	-21.57%
Miscellaneous	24,958.11	20,083.78	14,916.22	42.62%
Printing, Postage, and Office Supplies	17,391.91	51,216.18	(8,216.18)	-19.11%
Promotional and Community Events	48,326.35	53,347.30	21,652.70	28.87%
Rental Equipment	11,249.08	15,301.84	3,598.16	19.04%
Repairs and Maintenance	134,342.76	81,314.48	93,685.52	53.53%
Small Tools and Supplies	9,060.13	2,279.74	7,920.26	77.65%
Telephone	25,450.62	45,098.76	2,901.24	6.04%
Utilities	121,629.45	91,741.10	75,758.90	45.23%
Uniforms	5,652.35	4,695.30	3,304.70	41.31%
Vehicle Expense	10,192.87	19,614.26	385.74	1.93%
<b>Total General and Administrative</b>	<u>1,066,837.79</u>	<u>3,289,381.61</u>	<u>(578,181.61)</u>	<u>-21.33%</u>

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	62,737.55	73,317.97	140,000.00	140,000.00
Aldermen's Per Diem	-	-	-	-
Payroll Taxes and Benefits	45,875.67	43,780.96	103,800.00	103,800.00
Animal Care Expense	7,448.27	8,873.66	17,000.00	17,000.00
Depreciation	-	-	-	-
Economic Development	-	-	-	-
Grant Expenditures	-	-	-	-
Insurance	5,337.46	1,529.70	7,700.00	7,700.00
Legal and Professional	1,182.60	360.00	4,900.00	4,900.00
Membership Fees / Educational Training	20.00	20.00	1,000.00	1,000.00
Miscellaneous	253.08	253.08	1,100.00	1,100.00
Printing, Postage, and Office Supplies	1,952.97	335.65	1,500.00	1,500.00
Promotional and Community Events	-	-	-	-
Repairs and Maintenance	3,117.14	6,195.00	7,500.00	7,500.00
Small Tools and Supplies	4,305.53	3,219.54	16,700.00	16,700.00
Telephone	1,794.48	2,081.90	4,300.00	4,300.00
Utilities	4,188.70	4,175.98	12,000.00	12,000.00
Uniforms	307.88	383.43	1,300.00	1,300.00
Vehicle Expense	1,002.22	2,192.49	2,200.00	2,200.00
Total Animal Control	139,523.55	146,719.36	321,000.00	321,000.00
<b>PARKS AND RECREATION</b>				
Salaries	130,076.62	149,554.04	270,000.00	270,000.00
Aldermen's Per Diem	-	-	-	-
Payroll Taxes and Benefits	58,380.99	65,683.51	111,400.00	111,400.00
Bank Charges	-	39.99	-	-
Contracted Services	76,530.35	82,127.50	131,500.00	131,500.00
Concession Supplies	37,019.89	24,296.84	42,500.00	42,500.00
Depreciation	-	-	-	-
Grant Expenditures	-	-	-	-
Insurance	23,019.62	6,974.78	31,700.00	31,700.00
Legal and Professional	2,747.65	1,279.58	7,800.00	7,800.00
Membership Fees / Educational Training	1,095.00	260.00	8,000.00	8,000.00
Miscellaneous	4,320.42	13,563.89	47,700.00	47,700.00
Printing, Postage, and Office Supplies	2,019.09	3,857.62	6,700.00	6,700.00
Promotional and Community Events	-	-	-	-
Recreational Supplies	35,217.66	24,673.88	50,000.00	50,000.00
Rental Equipment	34,305.84	2,655.91	17,000.00	17,000.00
Repairs and Maintenance	75,658.40	48,928.28	71,000.00	71,000.00
Small Tools and Supplies	7,892.24	4,780.61	15,500.00	15,500.00
Telephone	5,223.09	4,324.50	11,000.00	11,000.00
Utilities	27,400.20	15,608.75	60,000.00	60,000.00
Uniforms	666.29	879.97	2,500.00	2,500.00
Total Parks and Recreation	521,573.35	449,489.65	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	66,682.03	146,635.94	(6,635.94)	-4.74%
Aldermen's Per Diem	-	-	-	#DIV/0!
Payroll Taxes and Benefits	60,019.04	90,561.92	13,238.08	12.75%
Animal Care Expense	8,126.34	13,547.32	3,452.68	20.31%
Depreciation	-	-	-	#DIV/0!
Economic Development	-	-	-	#DIV/0!
Grant Expenditures	-	-	-	#DIV/0!
Insurance	6,170.30	6,762.60	937.40	12.17%
Legal and Professional	4,540.00	2,055.49	2,844.51	58.05%
Membership Fees / Educational Training	980.00	40.00	960.00	96.00%
Miscellaneous	846.92	506.16	593.84	53.99%
Printing, Postage, and Office Supplies	1,164.35	671.30	828.70	55.25%
Promotional and Community Events	-	-	-	#DIV/0!
Repairs and Maintenance	1,305.00	12,390.00	(4,890.00)	-65.20%
Small Tools and Supplies	13,480.46	6,439.08	10,260.92	61.44%
Telephone	2,218.10	4,163.80	136.20	3.17%
Utilities	7,824.02	8,351.96	3,648.04	30.40%
Uniforms	916.57	766.86	533.14	41.01%
Vehicle Expense	7.51	4,384.98	(2,184.98)	-99.32%
Total Animal Control	174,280.64	297,277.41	23,722.59	7.39%
<b>PARKS AND RECREATION</b>				
Salaries	120,445.96	299,108.08	(29,108.08)	-10.78%
Aldermen's Per Diem	-	-	-	#DIV/0!
Payroll Taxes and Benefits	45,716.49	126,867.02	(15,467.02)	-13.88%
Bank Charges	(39.99)	79.98	(79.98)	#DIV/0!
Contracted Services	49,372.50	164,255.00	(32,755.00)	-24.91%
Concession Supplies	18,203.16	42,500.00	-	0.00%
Depreciation	-	-	-	#DIV/0!
Grant Expenditures	-	-	-	#DIV/0!
Insurance	24,725.22	31,064.74	635.26	2.00%
Legal and Professional	6,520.42	3,031.73	4,768.27	61.13%
Membership Fees / Educational Training	7,740.00	420.00	7,580.00	94.75%
Miscellaneous	34,136.11	27,127.78	20,572.22	43.13%
Printing, Postage, and Office Supplies	2,842.38	7,715.24	(1,015.24)	-15.15%
Promotional and Community Events	-	-	-	#DIV/0!
Recreational Supplies	25,326.12	49,347.76	652.24	1.30%
Rental Equipment	14,344.09	5,311.82	11,688.18	68.75%
Repairs and Maintenance	22,071.72	97,856.56	(26,856.56)	-37.83%
Small Tools and Supplies	10,719.39	9,561.22	5,938.78	38.31%
Telephone	6,675.50	8,649.00	2,351.00	21.37%
Utilities	44,391.25	31,217.50	28,782.50	47.97%
Uniforms	1,620.03	1,759.94	740.06	29.60%
Total Parks and Recreation	434,810.35	905,873.37	(21,573.37)	-2.44%

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	566,336.64	653,164.38	1,310,500.00	1,310,500.00
Aldermen's Per Diem	-	-	-	-
Payroll Taxes and Benefits	379,171.35	438,665.53	859,600.00	859,600.00
Contracted Services	3,773.08	4,185.60	7,500.00	7,500.00
Court Costs	-	-	-	-
Depreciation	-	-	-	-
Grant Expenditures	-	-	-	-
Insurance	87,068.55	54,110.38	141,500.00	141,500.00
Legal and Professional	14,405.35	7,442.00	26,000.00	26,000.00
Membership Fees / Educational Training	24,433.45	20,063.28	33,000.00	33,000.00
Miscellaneous	3,521.04	23,532.23	31,000.00	31,000.00
Printing, Postage, and Office Supplies	8,446.18	9,873.61	24,200.00	24,200.00
Promotional and Community Events	(1,000.00)	(379.91)	3,000.00	3,000.00
Rental Equipment	17,881.28	21,310.05	39,400.00	39,400.00
Repairs and Maintenance	27,874.55	28,333.12	53,600.00	53,600.00
Small Tools and Supplies	7,975.75	9,816.73	26,500.00	26,500.00
Telephone	20,678.02	19,253.31	33,500.00	33,500.00
Utilities	7,750.21	8,881.35	17,000.00	17,000.00
Uniforms	6,695.24	9,133.05	22,000.00	22,000.00
Vehicle Expense	69,102.29	65,552.52	155,000.00	155,000.00
Total Police Department	1,244,112.98	1,372,937.23	2,783,300.00	2,783,300.00
<b>STREET DEPARTMENT</b>				
Salaries	246,085.54	307,415.15	550,000.00	550,000.00
Aldermen's Per Diem	-	-	-	-
Payroll Taxes and Benefits	97,447.89	124,173.47	212,000.00	212,000.00
Contracted Services	2,873.00	2,243.10	6,000.00	6,000.00
Depreciation	-	-	-	-
Equipment Expense	108,725.92	70,017.28	140,000.00	140,000.00
Grant Expenditures	-	-	-	-
Insurance	49,754.48	37,350.90	106,300.00	106,300.00
Landscaping and Beautification	-	-	-	-
Legal and Professional	58,178.87	19,671.00	105,000.00	105,000.00
Membership Fees / Educational Training	1,137.37	2,003.75	5,500.00	5,500.00
Miscellaneous	819.99	1,382.57	8,000.00	8,000.00
Printing, Postage, and Office Supplies	2,557.55	1,136.70	3,500.00	3,500.00
Rental Equipment	12,880.27	2,798.11	15,000.00	15,000.00
Repairs and Maintenance	85,692.48	69,011.48	119,500.00	119,500.00
Small Tools and Supplies	8,546.57	10,415.98	23,000.00	23,000.00
Telephone	3,182.47	3,389.32	7,500.00	7,500.00
Utilities	40,707.23	45,590.60	95,000.00	95,000.00
Uniforms	2,688.10	5,070.96	5,400.00	5,400.00
Total Street Department	721,277.73	701,670.37	1,401,700.00	1,401,700.00

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

	BUDGET REMAINING	PROJECTED THROUGH 12/31/23		
		Projected Actual 1/0/1900	Projected Annual Budget Remaining	% Variance
<b>POLICE DEPARTMENT</b>				
Salaries	657,335.62	1,309,328.76	1,171.24	0.09%
Aldermen's Per Diem	-	-	-	#DIV/0!
Payroll Taxes and Benefits	420,934.47	894,531.06	(34,931.06)	-4.06%
Contracted Services	3,314.40	8,371.20	(871.20)	-11.62%
Court Costs	-	-	-	#DIV/0!
Depreciation	-	-	-	#DIV/0!
Grant Expenditures	-	-	-	#DIV/0!
Insurance	87,389.62	118,247.51	23,252.49	16.43%
Legal and Professional	18,558.00	28,090.86	(2,090.86)	-8.04%
Membership Fees / Educational Training	12,936.72	40,126.56	(7,126.56)	-21.60%
Miscellaneous	7,467.77	47,064.46	(16,064.46)	-51.82%
Printing, Postage, and Office Supplies	14,326.39	19,747.22	4,452.78	18.40%
Promotional and Community Events	3,379.91	2,240.18	759.82	25.33%
Rental Equipment	18,089.95	42,620.10	(3,220.10)	-8.17%
Repairs and Maintenance	25,266.88	56,666.24	(3,066.24)	-5.72%
Small Tools and Supplies	16,683.27	19,633.46	6,866.54	25.91%
Telephone	14,246.69	38,506.62	(5,006.62)	-14.95%
Utilities	8,118.65	17,762.70	(762.70)	-4.49%
Uniforms	12,866.95	18,266.10	3,733.90	16.97%
Vehicle Expense	89,447.48	131,105.04	23,894.96	15.42%
Total Police Department	1,410,362.77	2,792,308.07	(9,008.07)	-0.32%
<b>STREET DEPARTMENT</b>				
Salaries	242,584.85	614,830.30	(64,830.30)	-11.79%
Aldermen's Per Diem	-	-	-	#DIV/0!
Payroll Taxes and Benefits	87,826.53	255,056.94	(43,056.94)	-20.31%
Contracted Services	3,756.90	4,486.20	1,513.80	25.23%
Depreciation	-	-	-	#DIV/0!
Equipment Expense	69,982.72	140,034.56	(34.56)	-0.02%
Grant Expenditures	-	-	-	#DIV/0!
Insurance	68,949.10	99,551.67	6,748.33	6.35%
Landscaping and Beautification	-	-	-	#DIV/0!
Legal and Professional	85,329.00	47,947.66	57,052.34	54.34%
Membership Fees / Educational Training	3,496.25	4,007.50	1,492.50	27.14%
Miscellaneous	6,617.43	2,765.14	5,234.86	65.44%
Printing, Postage, and Office Supplies	2,363.30	2,273.40	1,226.60	35.05%
Rental Equipment	12,201.89	5,596.22	9,403.78	62.69%
Repairs and Maintenance	50,488.52	138,022.96	(18,522.96)	-15.50%
Small Tools and Supplies	12,584.02	20,831.96	2,168.04	9.43%
Telephone	4,110.68	6,778.64	721.36	9.62%
Utilities	49,409.40	91,181.20	3,818.80	4.02%
Uniforms	329.04	10,141.92	(4,741.92)	-87.81%
Total Street Department	700,029.63	1,443,506.27	(41,806.27)	-2.98%

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 BUDGET	BUDGET
Total Departmental Expenditures	3,868,331.38	4,315,178.82	8,101,500.00	<b>8,101,500.00</b>
Capital Outlay	982,670.19	909,999.06	2,888,758.50	<b>3,270,058.50</b>
Debt Service	<u>270,450.92</u>	<u>259,903.94</u>	<u>661,200.00</u>	<b>661,200.00</b>
<b>TOTAL GENERAL FUND EXPENDITURES</b>	<u>5,121,452.49</u>	<u>5,485,081.82</u>	<u>11,651,458.50</u>	<b>12,032,758.50</b>
<b>EXCESS (DEIFICIENCY) OF REVENUES OVER EXPENDITURES</b>	(1,826,845.41)	(2,056,204.35)	(4,550,520.50)	<b>(4,931,820.50)</b>
<b>OTHER FINANCING SOURCES (USES)</b>				
Sale of Capital Assets	12,000.00	-	180,000.00	<b>180,000.00</b>
Proceeds from Debt	-	-	-	<b>-</b>
Transfers In	<u>1,774,440.29</u>	<u>1,466,033.42</u>	<u>3,910,000.00</u>	<b>3,910,000.00</b>
Transfers Out				
<b>Total Other Financing Sources (Uses)</b>	<u>1,786,440.29</u>	<u>1,466,033.42</u>	<u>4,090,000.00</u>	<b>4,090,000.00</b>
<b>NET CHANGE IN FUND BALANCE</b>	<u>(40,405.12)</u>	<u>(590,170.93)</u>	<u>(460,520.50)</u>	<b>(841,820.50)</b>
<b>FUND BALANCE AT BEGINNING OF YEAR</b>	<u>2,234,911.85</u>	<u>2,266,098.00</u>	<u>2,234,935.00</u>	<b>2,234,935.00</b>
<b>FUND BALANCE AT END OF YEAR</b>	<u>\$ 2,194,506.73</u>	<u>\$ 1,675,927.07</u>	<u>\$ 1,774,414.50</u>	<b>\$ 1,393,114.50</b>

\$ 2,194,506.73 \$ 1,675,927.07  
 \$ - \$ -

TOTAL REVENUE CHECK

**\$ 11,190,938.00**

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

	BUDGET REMAINING	PROJECTED THROUGH 12/31/23		
		Projected Actual 1/0/1900	Projected Annual Budget Remaining	% Variance
Total Departmental Expenditures	3,786,321.18	8,728,346.73	(626,846.73)	-7.74%
Capital Outlay	2,360,059.44	3,505,174.26	(235,115.76)	-7.19%
Debt Service	401,296.06	<b>661,200.00</b>	-	0.00%
<b>TOTAL GENERAL FUND EXPENDITURES</b>	<b>6,547,676.68</b>	<b>12,894,720.99</b>	<b>(861,962.49)</b>	<b>-7.16%</b>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	2,875,616.15	(6,239,911.25)	(1,308,090.75)	
OTHER FINANCING SOURCES (USES)				
Sale of Capital Assets	(180,000.00)	-	(180,000.00)	-100.00%
Proceeds from Debt	-	103,278.00	103,278.00	#DIV/0!
Transfers In	(2,443,966.58)	3,910,000.00	-	0.00%
Transfers Out				
Total Other Financing Sources (Uses)	(2,623,966.58)	4,013,278.00	(76,722.00)	-1.88%
NET CHANGE IN FUND BALANCE	251,649.57	(2,226,633.25)	(1,384,812.75)	
FUND BALANCE AT BEGINNING OF YEAR		2,266,098.00		
FUND BALANCE AT END OF YEAR		<b>\$ 39,464.75</b>		

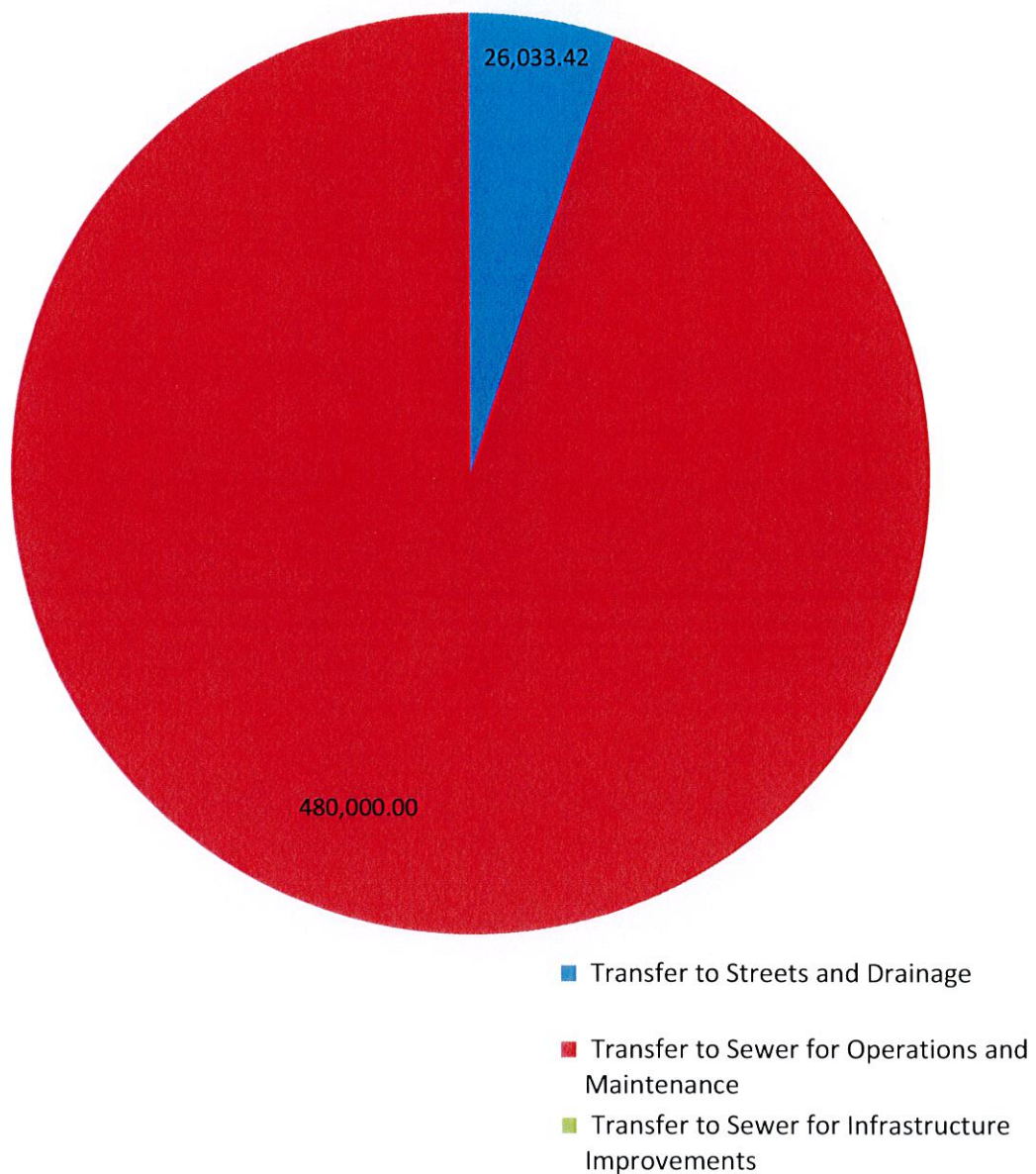
TOTAL REVENUE CHECK



# 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	\$ 4,443,161.84	\$ 3,798,609.21	\$ 4,004,630.30
Due from Other Governments	349,442.62	349,442.62	349,442.62
Due from Other Funds	(149,703.00)	(149,703.00)	(149,704.00)
Cash - Restricted	<u>-</u>	<u>-</u>	<u>-</u>
Total Assets	<u>\$ 4,642,901.46</u>	<u>\$ 3,998,348.83</u>	<u>\$ 4,204,368.92</u>
<b>LIABILITIES</b>			
Due to Other Funds	<u>\$ 452,560.95</u>	<u>\$ 498,509.11</u>	<u>\$ 586,526.53</u>
Total Liabilities	<u>452,560.95</u>	<u>498,509.11</u>	<u>586,526.53</u>
<b>FUND BALANCE</b>			
Assigned to Special Revenue Fund	4,190,340.51	3,499,839.72	3,617,842.39
Unassigned	<u>-</u>	<u>-</u>	<u>-</u>
Total Fund Balance	<u>4,190,340.51</u>	<u>3,499,839.72</u>	<u>3,617,842.39</u>
Total Liabilities and Fund Balance	<u>\$ 4,642,901.46</u>	<u>\$ 3,998,348.83</u>	<u>\$ 4,204,368.92</u>



CITY OF WALKER  
**SPECIAL REVENUE FUND**  
STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCE  
For the Period Ended 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	\$ 1,871,805.73
Interest Income	<u>22,840.69</u>	<u>18,299.55</u>	<u>39,166.52</u>
Total Revenues	1,095,557.32	1,130,901.12	1,910,972.25
<b>Expenditures:</b>			
General Expenses	17,025.78	17,059.95	31,109.99
Debt Service	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>17,025.78</u>	<u>17,059.95</u>	<u>31,109.99</u>
Excess (Deficiency) of Revenues over Expenditures	1,078,531.54	1,113,841.17	1,879,862.26
<b>Other Financing Sources (Uses):</b>			
Issuance of Bonds	-	-	-
Payment to Refund Bonds	-	-	-
Discounts on Bond Issuance	-	-	-
Transfers Out	<u>(506,033.42)</u>	<u>(504,440.27)</u>	<u>(1,152,458.69)</u>
Total Other Financing Sources (Uses)	<u>(506,033.42)</u>	<u>(504,440.27)</u>	<u>(1,152,458.69)</u>
Net Change in Fund Balance	572,498.12	609,400.90	727,403.57
<b>Fund Balance at Beginning of Year</b>	<u>3,168,629.99</u>	<u>2,890,438.82</u>	<u>2,441,226.42</u>
<b>Fund Balance at End of Year</b>	<u>\$ 3,741,128.11</u>	<u>\$ 3,499,839.72</u>	<u>\$ 3,168,629.99</u>
Transfer to Streets and Drainage	26,033.42	24,440.27	192,458.69
Transfer to Sewer for Operations and Maintenance	480,000.00	480,000.00	960,000.00
Transfer to Sewer for Infrastructure Improvements	<u>-</u>	<u>-</u>	<u>-</u>
check balance	<u>-</u>	<u>-</u>	<u>-</u>



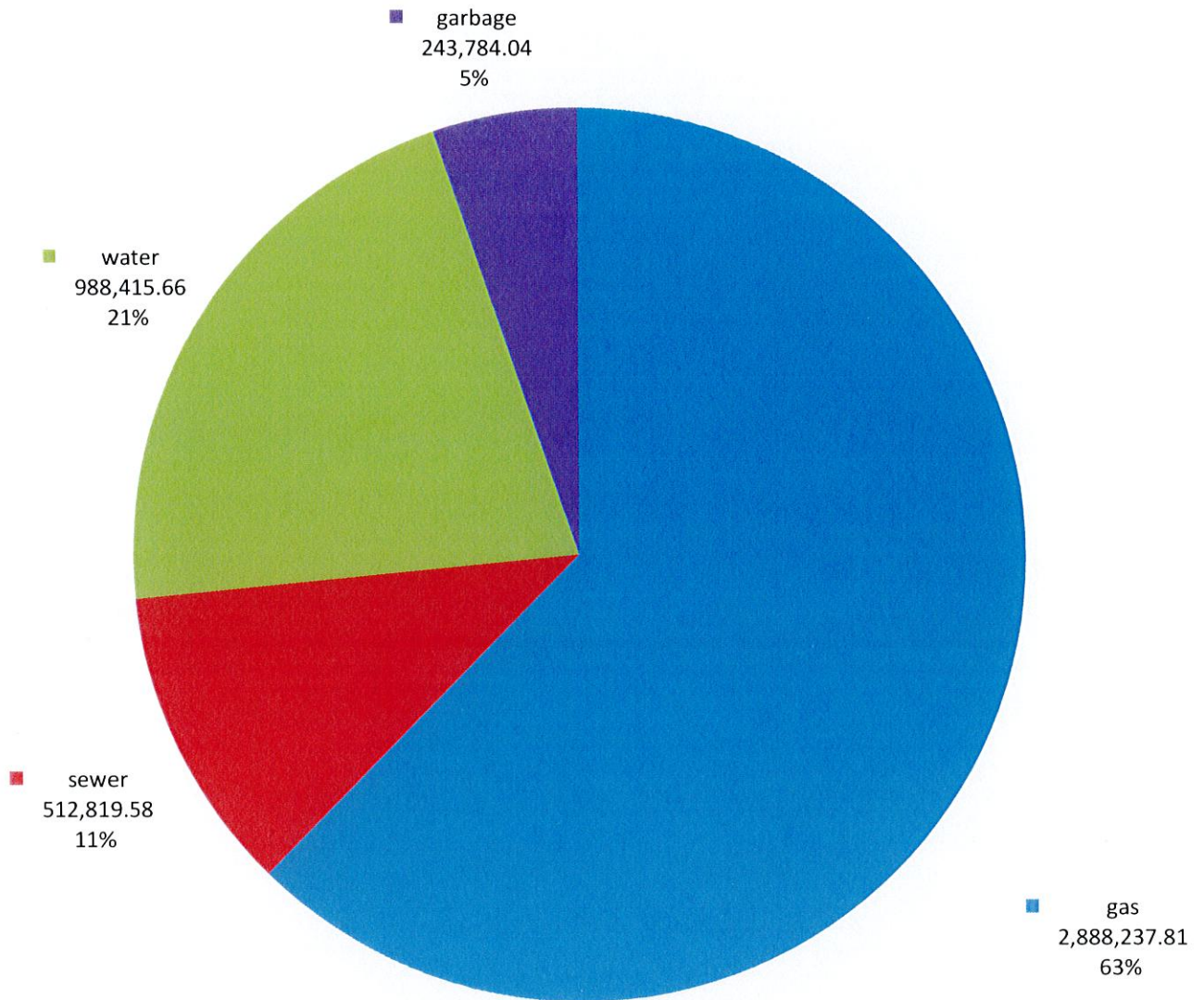
CITY OF WALKER - SPECIAL REVENUE FUND  
 STATEMENT OF REVENUES, EXPENDITURES,  
 AND CHANGES IN FUND BALANCE -  
 BUDGET AND ACTUAL

	FOR PERIOD ENDED 06/30/23			PROJECTED THROUGH 12/31/23				
	PRIOR YEAR 6/30/2022	CURRENT YEAR 6/30/2023	ORIGINAL BUDGET	BUDGET	BUDGET REMAINING	Projected Actual 1/0/1900	Projected Annual Budget Remaining	% Variance
<b>Revenues:</b>								
Taxes	1,112,601.57	1,072,716.63	1,650,000.00	1,650,000.00	(577,283.37)	1,519,262.81	(130,737.19)	-7.92%
Interest	18,299.55	22,840.69	40,000.00	40,000.00	(17,159.31)	45,681.38	5,681.38	14.20%
Miscellaneous	-	-	-	-	-	-	-	#DIV/0!
Total Revenues	1,130,901.12	1,095,557.32	1,690,000.00	1,690,000.00	(594,442.68)	1,564,944.19	(125,055.81)	-7.40%
<b>Expenditures:</b>								
General Expenses	17,059.95	17,025.78	28,000.00	28,000.00	10,974.22	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	10,974.22	34,051.56	(6,051.56)	-21.61%
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	1,113,841.17	1,078,531.54	1,662,000.00	1,662,000.00	(583,468.46)	1,530,892.63	(131,107.37)	
<b>Other Financing Sources (Uses):</b>								
Issuance of Bonds	-	-	-	-	-	-	-	#DIV/0!
Payment to Refund Bonds	-	-	-	-	-	-	-	#DIV/0!
Discounts on Bond Issuance	-	-	-	-	-	-	-	
Transfers Out	(504,440.27)	(506,033.42)	(2,125,000.00)	(2,125,000.00)	(1,618,966.58)	(1,295,000.00)	(830,000.00)	39.06%
Total Other Financing Sources (Uses)	(504,440.27)	(506,033.42)	(2,125,000.00)	(2,125,000.00)	(1,618,966.58)	(1,295,000.00)	(830,000.00)	39.06%
<b>NET CHANGE IN FUND BALANCE</b>	609,400.90	572,498.12	(463,000.00)	(463,000.00)	\$ 1,035,498.12	235,892.63	\$ 698,892.63	150.95%



# Enterprise Fund

Total Operating Expenditures through June 30, 2023 \$ 4,633,257.09





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>
Current Assets:			
Cash and Cash Equivalents	7,193,117.54	5,804,034.08	6,794,445.37
Due from Other Funds	<u>935,966.10</u>	<u>916,232.54</u>	<u>513,526.24</u>
	8,129,083.64	6,720,266.62	7,307,971.61
Receivables:			
Accounts, Net	882,541.14	954,725.58	1,570,486.92
Unbilled Utility Sales	559,978.92	559,978.92	559,978.92
Due from Other Governments	<u>(14,409.97)</u>	<u>336,227.79</u>	<u>93,727.79</u>
	1,428,110.09	1,850,932.29	2,224,193.63
Inventory, at Cost	501,499.51	501,499.51	501,499.51
Prepaid Expenses	<u>74,805.26</u>	<u>74,805.26</u>	<u>74,805.26</u>
Total Current Assets	10,133,498.50	9,147,503.68	10,108,470.01
Noncurrent Assets:			
Restricted Cash, Cash Equivalents, and Investments:			
Revenue Bond Covenant Accounts	653,922.25	642,472.77	380,928.91
Investments - Customer Deposits	909,735.55	840,725.28	907,975.38
Unamortized Bond Issuance Costs	24,850.00	24,850.00	24,850.00
Capital Assets, at Cost (Net of Accumulated Depreciation	<u>18,078,825.40</u>	<u>17,153,479.97</u>	<u>17,688,475.93</u>
Total Noncurrent Assets	<u>19,667,333.20</u>	<u>18,661,528.02</u>	<u>19,002,230.22</u>
Total Assets	<u>\$ 30,219,851.70</u>	<u>\$ 28,228,051.70</u>	<u>\$ 29,529,720.23</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	\$ 521,307.01	\$ 518,579.26	\$ 1,092,640.17
Accrued Salaries and Wages	28,789.10	28,789.10	28,789.10
Accumulated Unpaid Vacation	24,387.00	24,387.00	24,387.00
Customers' Deposits	924,503.22	875,067.42	900,665.98
Due to LP Sewer District	165,053.69	-	23,921.50
Due to Other Funds	(256,072.32)	(461,308.78)	(255,349.80)
Other Current Liabilities	91,847.54	113,130.12	105,655.30
Bonds Payable	1,161,294.94	1,263,377.22	1,875,287.48
Municipal Lease	0.05	0.05	0.05
Accrued Bond Interest	<u>32,042.56</u>	<u>32,042.56</u>	<u>32,042.56</u>
Total Current Liabilities	2,693,152.79	2,394,063.95	3,828,039.34
<b>Noncurrent Liabilities:</b>			
Bonds Payable - Less Current Portion	2,906,895.67	3,611,338.14	2,974,102.79
Relocation of Utilities	-	-	-
Accumulated Unpaid Vacation	<u>132,833.01</u>	<u>132,833.01</u>	<u>132,833.01</u>
Total Noncurrent Liabilities	<u>3,039,728.68</u>	<u>3,744,171.15</u>	<u>3,106,935.80</u>
Total Liabilities	<u>5,732,881.47</u>	<u>6,138,235.10</u>	<u>6,934,975.14</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	<u>10,315,724.23</u>	<u>7,720,072.60</u>	<u>8,423,498.09</u>
Total Net Position	<u>24,486,970.23</u>	<u>22,089,816.60</u>	<u>22,594,745.09</u>
Total Liabilities and Net Position	<u>\$ 30,219,851.70</u>	<u>\$ 28,228,051.70</u>	<u>\$ 29,529,720.23</u>



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

	CURRENT YEAR <u>06/30/23</u>	PRIOR YEAR <u>06/30/22</u>	UNAUDITED PRIOR YEAR <u>12/31/22</u>
<b>Operating Revenues:</b>			
Charges for Services	\$ 5,860,012.46	\$ 6,238,485.58	\$ 12,055,410.80
Waste Management CNG	342,804.89	403,415.95	944,831.81
Waste Management Fees	-	-	-
Waste Management Fees - Chemicals	-	-	-
Delinquent Charges	84,714.47	69,105.85	140,820.23
Miscellaneous Charges	<u>486,182.66</u>	<u>406,786.43</u>	<u>955,960.28</u>
Total Operating Revenues	6,773,714.48	7,117,793.81	14,097,023.12
<b>Operating Expenses:</b>			
Natural Gas Purchases	1,823,522.69	2,115,850.78	4,222,178.47
Salaries and Wages	779,024.12	701,544.61	1,515,539.37
Payroll Taxes and Benefits	393,829.67	341,258.28	668,040.27
Contract Services	579,717.56	539,885.31	1,155,756.09
Depreciation	-	-	-
Equipment Expense	60,984.85	63,667.80	124,776.68
Equipment Rental	39,071.17	41,144.68	80,831.49
Lab Fees	27,779.48	23,135.15	43,602.34
Maintenance	484,482.15	572,099.96	1,453,975.41
Maintenance - Waste Management Chem	-	-	-
Small Tools and Supplies	15,878.17	28,587.25	52,895.03
Utilities	119,434.51	115,619.96	307,261.65
Insurance Expense	25,313.92	131,635.88	164,871.51
Miscellaneous Expense	51,945.62	53,338.85	149,497.23
Office Expense	18,658.42	17,429.73	30,203.85
Professional Fees	172,650.58	149,157.82	337,852.58
Telephone Expense	27,811.63	27,159.20	52,519.86
Bad Debt Expense	<u>13,152.55</u>	<u>8,486.70</u>	<u>20,754.90</u>
Total Operating Expenses	<u>4,633,257.09</u>	<u>4,930,001.96</u>	<u>10,380,556.73</u>
Operating Income (Loss)			
Before Depreciation	2,140,457.39	2,187,791.85	3,716,466.39
Depreciation	<u>-</u>	<u>-</u>	<u>-</u>
Operating Income (Loss)			
After Depreciation	2,140,457.39	2,187,791.85	3,716,466.39
<b>Add:</b>			
Nonoperating Revenues	763,015.61	619,102.34	1,318,589.72
Donations	-	-	-
Transfers In	480,000.00	480,000.00	960,000.00
<b>Less:</b>			
Nonoperating Expenses	51,247.86	61,095.16	119,328.61
Transfers Out	<u>1,440,000.00</u>	<u>1,750,000.02</u>	<u>3,895,000.00</u>
Change in Net Assets	1,892,225.14	1,475,799.01	1,980,727.50
<b>Total Net Assets at Beginning of Year</b>	<u>22,594,740.79</u>	<u>20,614,013.29</u>	<u>20,614,013.29</u>
<b>Total Net Assets at End of Year</b>	<u>\$ 24,486,965.93</u>	<u>\$ 22,089,812.30</u>	<u>\$ 22,594,740.79</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

**OPERATING REVENUES**

CHARGES FOR SERVICES	\$ 4,667,475.72	\$ 4,154,549.40	\$ 8,450,000.00	\$ 8,450,000.00
Charges for Services	118,657.00	117,826.00	235,000.00	235,000.00
Fuel Adjustment	284,758.95	224,978.89	650,000.00	650,000.00
WASTE MANAGEMENT CNG	403,415.95	342,804.89	885,000.00	885,000.00
DELINQUENT CHARGES	49,810.01	58,776.34	90,000.00	90,000.00
MISCELLANEOUS CHARGES	305,316.68	358,474.92	652,000.00	652,000.00
TOTAL OPERATING REVENUES	<u>5,426,018.36</u>	<u>4,914,605.55</u>	<u>10,077,000.00</u>	<u>10,077,000.00</u>

**OPERATING EXPENSES**

NATURAL GAS PURCHASES	2,115,850.78	1,823,522.69	4,367,000.00	4,367,000.00
SALARIES AND WAGES	356,407.05	394,967.23	775,000.00	775,000.00
PAYROLL TAXES AND BENEFITS	198,522.99	229,942.52	420,500.00	420,500.00
CONTRACT SERVICES	67,015.33	109,152.11	262,400.00	262,400.00
DEPRECIATION	-	-	-	-
EQUIPMENT EXPENSES	40,163.33	41,044.78	83,000.00	83,000.00
EQUIPMENT RENTAL	9,410.00	7,733.45	14,500.00	14,500.00
MAINTENANCE	53,611.90	140,700.63	191,500.00	191,500.00
SMALL TOOLS AND SUPPLIES	4,607.77	4,651.48	18,000.00	18,000.00
UTILITIES	6,491.75	7,512.39	16,200.00	16,200.00
INSURANCE	31,920.08	9,566.74	104,800.00	104,800.00
MISCELLANEOUS	\$31,248.53	\$21,939.43	71,500.00	\$71,500.00
OFFICE EXPENSE	9,034.12	7,031.26	13,700.00	13,700.00
PROFESSIONAL FEES	69,919.69	67,922.21	153,500.00	153,500.00
TELEPHONE EXPENSE	15,048.32	15,691.40	30,100.00	30,100.00
BAD DEBT EXPENSE	3,970.60	6,859.49	15,000.00	15,000.00
TOTAL OPERATING EXPENSES	<u>3,013,222.24</u>	<u>2,888,237.81</u>	<u>6,536,700.00</u>	<u>6,536,700.00</u>

OPERATING INCOME (LOSS)  
 BEFORE DEPRECIATION

2,412,796.12      2,026,367.74      3,540,300.00      3,540,300.00

DEPRECIATION

-      -      309,700.00      309,700.00

OPERATING INCOME (LOSS)  
 AFTER DEPRECIATION

2,412,796.12      2,026,367.74      3,230,600.00      3,230,600.00

ADD:

NONOPERATING REVENUES	309,515.27	427,805.28	766,500.00	766,500.00
DONATIONS	-	-	-	-
TRANSFERS IN	\$0.00	\$0.00	\$0.00	\$0.00

LESS:

NONOPERATING EXPENSES	\$37,234.76	\$31,541.71	\$75,600.00	\$75,600.00
TRANSFERS OUT	1,750,000.02	1,440,000.00	3,575,000.00	3,575,000.00

GAS DEPARTMENT NET INCOME (LOSS)

\$ 935,076.61      \$ 982,631.31      \$ 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	\$ (4,295,450.60)	\$ 8,868,558.60	\$ 418,558.60	4.95%
Charges for Services	(117,174.00)	235,652.00	652.00	0.00
Fuel Adjustment	(425,021.11)	449,957.78	(200,042.22)	(0.31)
WASTE MANAGEMENT CNG	(542,195.11)	685,609.78	(199,390.22)	(0.23)
DELINQUENT CHARGES	(31,223.66)	117,552.68	27,552.68	0.31
MISCELLANEOUS CHARGES	(293,525.08)	716,949.84	64,949.84	0.10
TOTAL OPERATING REVENUES	(5,162,394.45)	10,388,670.90	311,670.90	3.09%
<b>OPERATING EXPENSES</b>				
NATURAL GAS PURCHASES	2,543,477.31	4,222,178.47	144,821.53	3.32%
SALARIES AND WAGES	380,032.77	789,934.46	(14,934.46)	-1.93%
PAYROLL TAXES AND BENEFITS	190,557.48	459,885.04	(39,385.04)	-9.37%
CONTRACT SERVICES	153,247.89	\$218,304.22	44,095.78	16.80%
DEPRECIATION	-	-	-	#DIV/0!
EQUIPMENT EXPENSES	41,955.22	82,089.56	910.44	1.10%
EQUIPMENT RENTAL	6,766.55	15,466.90	(966.90)	-6.67%
MAINTENANCE	50,799.37	281,401.26	(89,901.26)	-46.95%
SMALL TOOLS AND SUPPLIES	13,348.52	9,302.96	8,697.04	48.32%
UTILITIES	8,687.61	15,024.78	1,175.22	7.25%
INSURANCE	95,233.26	45,105.62	59,694.38	56.96%
MISCELLANEOUS	49,560.57	\$43,878.86	27,621.14	38.63%
OFFICE EXPENSE	6,668.74	14,062.52	(362.52)	-2.65%
PROFESSIONAL FEES	85,577.79	147,565.89	5,934.11	3.87%
TELEPHONE EXPENSE	14,408.60	31,382.80	(1,282.80)	-4.26%
BAD DEBT EXPENSE	8,140.51	13,718.98	1,281.02	8.54%
TOTAL OPERATING EXPENSES	3,648,462.19	6,389,302.32	147,397.68	2.25%
OPERATING INCOME (LOSS) BEFORE DEPRECIATION	(1,513,932.26)	3,999,368.58	459,068.58	
DEPRECIATION	309,700.00	-	309,700.00	100.00%
OPERATING INCOME (LOSS) AFTER DEPRECIATION	(1,204,232.26)	3,999,368.58	768,768.58	
ADD:				
NONOPERATING REVENUES	(338,694.72)	727,237.53	(39,262.47)	-5.12%
DONATIONS	\$0.00	-	\$0.00	#DIV/0!
TRANSFERS IN	\$0.00	\$0.00	\$0.00	#DIV/0!
LESS:				
NONOPERATING EXPENSES	44,058.29	\$75,681.47	(81.47)	-0.11%
TRANSFERS OUT	2,135,000.00	3,575,000.00	-	0.00%
GAS DEPARTMENT NET INCOME (LOSS)	\$ 636,131.31	\$ 1,075,924.64	\$ 729,424.64	

## CITY OF WALKER - ENTERPRISE FUND

## SEWER 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	\$ 525,029.80	\$ 572,985.63	\$ 1,120,000.00	\$ 1,120,000.00
WASTE MANAGEMENT FEES-CHEMICALS		-	-	-
DELINQUENT CHARGES	5,848.91	8,968.64	13,500.00	13,500.00
MISCELLANEOUS CHARGES	3,683.55	9,207.62	8,400.00	8,400.00
TOTAL OPERATING REVENUES	534,562.26	591,161.89	1,141,900.00	1,141,900.00
<b>OPERATING EXPENSES</b>				
SALARIES AND WAGES	195,127.30	193,019.70	420,000.00	420,000.00
PAYROLL TAXES AND BENEFITS	82,710.36	110,499.45	173,200.00	173,200.00
CONTRACT SERVICES	14,582.55	8,713.93	25,000.00	25,000.00
EQUIPMENT EXPENSES	3,456.90	8,093.95	9,200.00	9,200.00
EQUIPMENT RENTAL	25,496.75	24,740.22	80,000.00	80,000.00
LAB FEES	22,862.65	24,351.98	45,000.00	45,000.00
MAINTENANCE	291,122.81	16,198.37	489,700.00	489,700.00
MAINTENANCE-WASTE MGMT CHEMICALS	-	-	-	-
SMALL TOOLS AND SUPPLIES	14,934.73	5,795.11	23,000.00	23,000.00
UTILITIES	67,707.65	71,866.40	166,000.00	166,000.00
INSURANCE	63,136.15	8,304.25	75,800.00	75,800.00
MISCELLANEOUS	4,906.08	11,971.38	20,750.00	20,750.00
OFFICE EXPENSE	2,148.51	5,403.84	4,600.00	4,600.00
PROFESSIONAL FEES	42,751.28	16,406.61	60,000.00	60,000.00
TELEPHONE EXPENSE	5,630.04	5,578.49	12,500.00	12,500.00
BAD DEBT EXPENSE	1,111.48	1,875.90	3,100.00	3,100.00
TOTAL OPERATING EXPENSES	837,685.24	512,819.58	1,607,850.00	1,607,850.00
OPERATING INCOME (LOSS) BEFORE DEPRECIATION	(303,122.98)	78,342.31	(465,950.00)	(465,950.00)
DEPRECIATION	-	-	398,000.00	398,000.00
OPERATING INCOME (LOSS) AFTER DEPRECIATION	(303,122.98)	78,342.31	(863,950.00)	(863,950.00)
ADD:				
NONOPERATING REVENUES	174,272.49	167,565.22	750,775.00	750,775.00
TRANSFERS IN	480,000.00	480,000.00	1,790,000.00	1,790,000.00
LESS:				
NONOPERATING EXPENSES	11,400.27	8,165.90	22,000.00	22,000.00
SEWER DEPARTMENT NET INCOME (LOSS)	\$ 339,749.24	\$ 717,741.63	\$ 1,654,825.00	\$ 1,654,825.00

## CITY OF WALKER - ENTERPRISE FUND

## SEWER DEPARTMENT STATEMENT OF NET

## INCOME (LOSS) FROM OPERATIONS

## PROJECTED THROUGH 12/31/23

	BUDGET REMAINING	Projected Actual 1/0/1900	Projected Annual Budget Remaining	% Variance
<b>OPERATING REVENUES</b>				
CHARGES FOR SERVICES	\$ (547,014.37)	\$ 1,066,307.18	\$ (53,692.82)	-4.79%
WASTE MANAGEMENT FEES-CHEMICALS	-	-	-	#DIV/0!
DELINQUENT CHARGES	(4,531.36)	17,937.28	4,437.28	32.87%
MISCELLANEOUS CHARGES	807.62	18,415.24	10,015.24	119.23%
TOTAL OPERATING REVENUES	<u>(550,738.11)</u>	<u>1,102,659.70</u>	<u>(39,240.30)</u>	-3.44%
<b>OPERATING EXPENSES</b>				
SALARIES AND WAGES	226,980.30	386,039.40	33,960.60	8.09%
PAYROLL TAXES AND BENEFITS	62,700.55	220,998.90	(47,798.90)	-27.60%
CONTRACT SERVICES	16,286.07	17,427.86	7,572.14	30.29%
EQUIPMENT EXPENSES	1,106.05	16,187.90	(6,987.90)	-75.96%
EQUIPMENT RENTAL	55,259.78	49,480.44	30,519.56	38.15%
LAB FEES	20,648.02	48,703.96	(3,703.96)	-8.23%
MAINTENANCE	473,501.63	32,396.74	457,303.26	93.38%
MAINTENANCE-WASTE MGMT CHEMICALS	-	-	-	#DIV/0!
SMALL TOOLS AND SUPPLIES	17,204.89	11,590.22	11,409.78	49.61%
UTILITIES	94,133.60	143,732.80	22,267.20	13.41%
INSURANCE	67,495.75	73,974.40	1,825.60	2.41%
MISCELLANEOUS	8,778.62	21,986.18	(1,236.18)	-5.96%
OFFICE EXPENSE	(803.84)	10,807.68	(6,207.68)	-134.95%
PROFESSIONAL FEES	43,593.39	39,438.40	20,561.60	34.27%
TELEPHONE EXPENSE	6,921.51	11,156.98	1,343.02	10.74%
BAD DEBT EXPENSE	1,224.10	3,751.80	(651.80)	-21.03%
TOTAL OPERATING EXPENSES	<u>1,095,030.42</u>	<u>1,087,673.66</u>	<u>520,176.34</u>	32.35%
OPERATING INCOME (LOSS) BEFORE DEPRECIATION	544,292.31	14,986.04	480,936.04	
DEPRECIATION	398,000.00	-	398,000.00	100.00%
OPERATING INCOME (LOSS) AFTER DEPRECIATION	942,292.31	14,986.04	878,936.04	
ADD:				
NONOPERATING REVENUES	(583,209.78)	750,275.00	(500.00)	-0.07%
TRANSFERS IN	(1,310,000.00)	1,790,000.00	-	0.00%
LESS:				
NONOPERATING EXPENSES	13,834.10	19,242.95	2,757.05	12.53%
SEWER DEPARTMENT NET INCOME (LOSS)	<u>\$ (937,083.37)</u>	<u>\$ 2,536,018.09</u>	<u>\$ 881,193.09</u>	

## CITY OF WALKER - ENTERPRISE FUND

## WATER 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	\$ 839,190.83	\$ 925,664.86	\$ 1,835,000.00	\$ <b>1,835,000.00</b>
DELINQUENT CHARGES	10,805.02	13,971.01	25,000.00	<b>25,000.00</b>
MISCELLANEOUS CHARGES	97,718.20	118,408.86	211,000.00	<b>211,000.00</b>
TOTAL OPERATING REVENUES	<u>947,714.05</u>	<u>1,058,044.73</u>	<u>2,071,000.00</u>	<u><b>2,071,000.00</b></u>
<b>OPERATING EXPENSES</b>				
SALARIES AND WAGES	150,010.26	191,037.19	340,000.00	<b>340,000.00</b>
PAYROLL TAXES AND BENEFITS	60,024.93	53,387.70	145,000.00	<b>145,000.00</b>
CONTRACT SERVICES	222,307.21	219,123.38	444,000.00	<b>444,000.00</b>
EQUIPMENT EXPENSES	20,047.57	11,846.12	41,000.00	<b>41,000.00</b>
EQUIPMENT RENTAL	6,237.93	6,597.50	13,100.00	<b>13,100.00</b>
LAB FEES	272.50	3,427.50	20,000.00	<b>20,000.00</b>
MAINTENANCE	227,365.25	327,583.15	532,800.00	<b>532,800.00</b>
SMALL TOOLS AND SUPPLIES	9,044.75	5,431.58	16,000.00	<b>16,000.00</b>
UTILITIES	41,420.56	40,055.72	99,000.00	<b>99,000.00</b>
INSURANCE	36,579.65	7,442.93	67,500.00	<b>67,500.00</b>
MISCELLANEOUS	17,184.24	18,034.81	66,800.00	<b>66,800.00</b>
OFFICE EXPENSE	6,247.10	6,223.32	10,000.00	<b>10,000.00</b>
PROFESSIONAL FEES	34,712.95	87,781.76	37,500.00	<b>37,500.00</b>
TELEPHONE EXPENSE	6,480.84	6,541.74	13,500.00	<b>13,500.00</b>
BAD DEBT EXPENSE	2,933.44	3,901.26	7,500.00	<b>7,500.00</b>
TOTAL OPERATING EXPENSES	<u>840,869.18</u>	<u>988,415.66</u>	<u>1,853,700.00</u>	<u><b>1,853,700.00</b></u>
OPERATING INCOME (LOSS) BEFORE DEPRECIATION	106,844.87	69,629.07	217,300.00	<b>217,300.00</b>
DEPRECIATION	-	-	277,000.00	<b>277,000.00</b>
OPERATING INCOME (LOSS) AFTER DEPRECIATION	106,844.87	69,629.07	(59,700.00)	<b>(59,700.00)</b>
ADD: NONOPERATING REVENUES	135,314.58	167,645.11	267,500.00	<b>267,500.00</b>
LESS: NONOPERATING EXPENSES	12,460.13	11,540.25	37,000.00	<b>37,000.00</b>
WATER DEPARTMENT NET INCOME (LOSS)	<u>\$ 229,699.32</u>	<u>\$ 225,733.93</u>	<u>\$ 170,800.00</u>	<u>\$ <b>170,800.00</b></u>



## CITY OF WALKER - ENTERPRISE FUND

## WATER 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	\$ (909,335.14)	\$ 1,715,724.23	\$ (119,275.77)	-6.50%
DELINQUENT CHARGES	(11,028.99)	27,942.02	2,942.02	11.77%
MISCELLANEOUS CHARGES	(92,591.14)	236,817.72	25,817.72	12.24%
TOTAL OPERATING REVENUES	<u>(1,012,955.27)</u>	<u>1,980,483.97</u>	<u>(90,516.03)</u>	-4.37%
<b>OPERATING EXPENSES</b>				
SALARIES AND WAGES	148,962.81	382,074.38	(42,074.38)	-12.37%
PAYROLL TAXES AND BENEFITS	91,612.30	106,775.40	38,224.60	26.36%
CONTRACT SERVICES	224,876.62	438,246.76	5,753.24	1.30%
EQUIPMENT EXPENSES	29,153.88	23,692.24	17,307.76	42.21%
EQUIPMENT RENTAL	6,502.50	13,195.00	(95.00)	-0.73%
LAB FEES	16,572.50	6,855.00	13,145.00	65.73%
MAINTENANCE	205,216.85	624,406.30	(91,606.30)	-17.19%
SMALL TOOLS AND SUPPLIES	10,568.42	10,863.16	5,136.84	32.11%
UTILITIES	58,944.28	80,111.44	18,888.56	19.08%
INSURANCE	60,057.07	47,440.21	20,059.80	29.72%
MISCELLANEOUS	48,765.19	36,069.62	30,730.38	46.00%
OFFICE EXPENSE	3,776.68	12,446.64	(2,446.64)	-24.47%
PROFESSIONAL FEES	(50,281.76)	180,490.95	(142,990.95)	-381.31%
TELEPHONE EXPENSE	6,958.26	13,083.48	416.52	3.09%
BAD DEBT EXPENSE	3,598.74	7,802.52	(302.52)	-4.03%
TOTAL OPERATING EXPENSES	<u>865,284.34</u>	<u>1,983,553.10</u>	<u>(129,853.10)</u>	-7.01%
OPERATING INCOME (LOSS) BEFORE DEPRECIATION	(147,670.93)	(3,069.12)	(220,369.13)	
DEPRECIATION	277,000.00	-	277,000.00	100.00%
OPERATING INCOME (LOSS) AFTER DEPRECIATION	<u>129,329.07</u>	<u>(3,069.12)</u>	<u>56,630.88</u>	
ADD: NONOPERATING REVENUES	(99,854.89)	265,251.04	(2,248.96)	-0.84%
LESS: NONOPERATING EXPENSES	25,459.75	26,132.50	10,867.50	29.37%
WATER DEPARTMENT NET INCOME (LOSS)	<u>\$ 54,933.93</u>	<u>\$ 236,049.42</u>	<u>\$ 65,249.42</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	\$ 206,789.23	\$ 206,812.57	\$ 430,000.00	\$ 430,000.00	\$ (223,187.43)
DELINQUENT CHARGES	2,641.91	2,998.48	6,000.00	6,000.00	(3,001.52)
MISCELLANEOUS CHARGES	68.00	91.26	200.00	200.00	(108.74)
TOTAL OPERATING REVENUES	209,499.14	209,902.31	436,200.00	436,200.00	(226,297.69)
<b>OPERATING EXPENSES</b>					
CONTRACT SERVICES	235,980.22	242,728.14	430,000.00	430,000.00	187,271.86
PROFESSIONAL FEES	1,773.90	540.00	2,500.00	2,500.00	1,960.00
BAD DEBT EXPENSE	471.18	515.90	1,400.00	1,400.00	884.10
TOTAL OPERATING EXPENSES	238,225.30	243,784.04	433,900.00	433,900.00	190,115.96
OPERATING INCOME (LOSS)	(28,726.16)	(33,881.73)	2,300.00	2,300.00	(36,181.73)
GARBAGE DEPARTMENT NET INCOME (LOSS)	\$ (28,726.16)	\$ (33,881.73)	\$ 2,300.00	\$ 2,300.00	\$ (36,181.73)

## 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	5,996.96	(3.04)	-0.05%
MISCELLANEOUS CHARGES	182.52	(17.48)	-8.74%
TOTAL OPERATING REVENUES	<u>418,778.81</u>	<u>(17,421.19)</u>	-3.99%
<b>OPERATING EXPENSES</b>			
CONTRACT SERVICES	456,394.10	(26,394.10)	-6.14%
PROFESSIONAL FEES	2,608.89	(108.89)	-4.36%
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)	<u>(41,255.98)</u>	<u>(43,555.98)</u>	
GARBAGE DEPARTMENT NET INCOME (LOSS)	<u>\$ (41,255.98)</u>	<u>\$ (43,555.98)</u>	



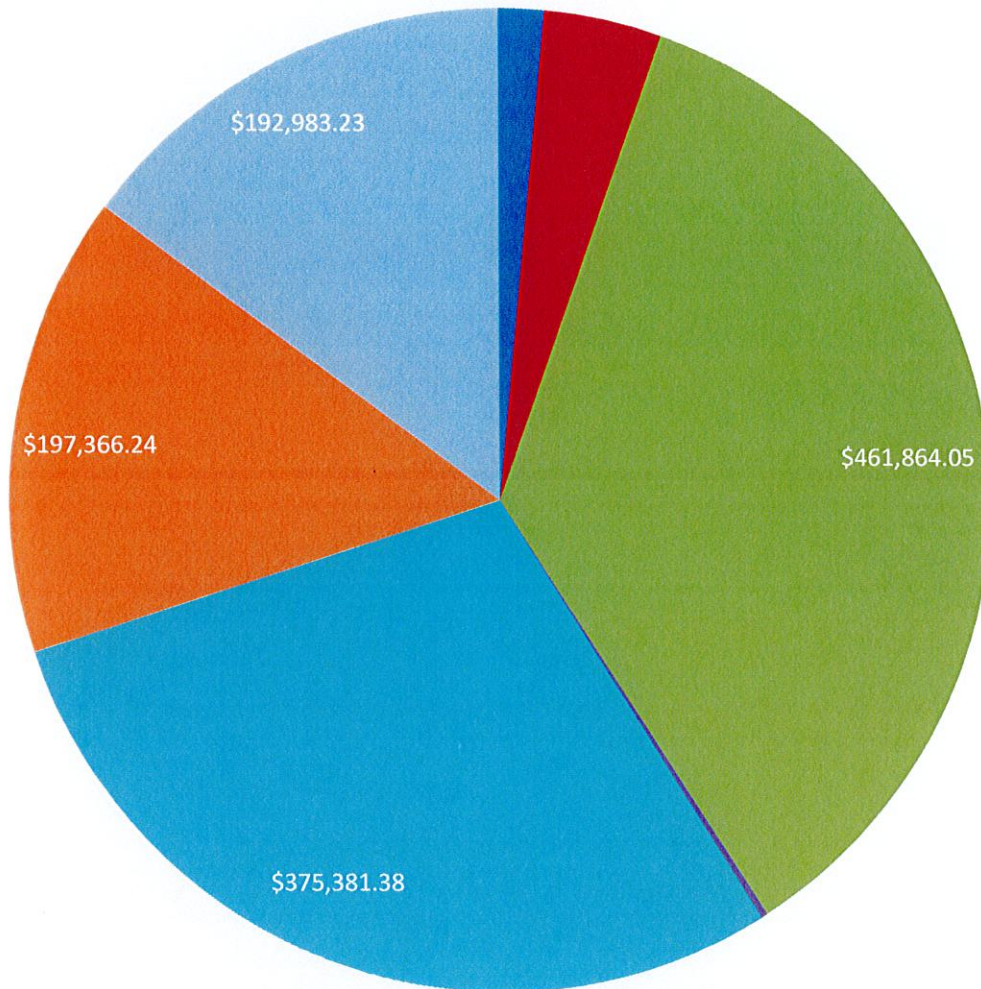
# Capital Outlay

Total Costs through

June 30, 2023

\$1,300,348.53

- 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		BUDGET REMAINING
						COSTS	BUDGET	
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 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		2-Police	Enterprise Vehicles	2,849.19		2,849.19	-	(2,849.19)
5720 5720 5725 5780 5780 5780 5780 5780 5715		5-Streets 5-Streets 5-Streets 5-Streets 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 Widen and Overlay of Pendarvis Lane Phase I Aydeil Lane Road Improvements Burgess Avenue Sidewalk High School to Peak Lane Aydeil Lane Bridge Replacement Enterprise Vehicles	37,305.08 259,110.00 - 12,058.50 - 267,589.63 122,299.40 13,191.26 96,928.00 347.00		37,305.08 259,110.00 - 12,058.50 - 7,259.20 8,201.60 13,191.26 51,100.00 347.00	50,000.00 262,000.00 84,300.00 15,000.00 40,000.00 980,868.10 747,890.40 560,000.00 -	12,694.92 2,890.00 84,300.00 2,941.50 40,000.00 973,608.90 739,688.80 560,000.00 (51,100.00) (347.00)

TOTAL GENERAL FUND CAPITAL OUTLAY

1,427,829.18      533,326.59      909,999.06      3,270,058.50      2,360,059.44



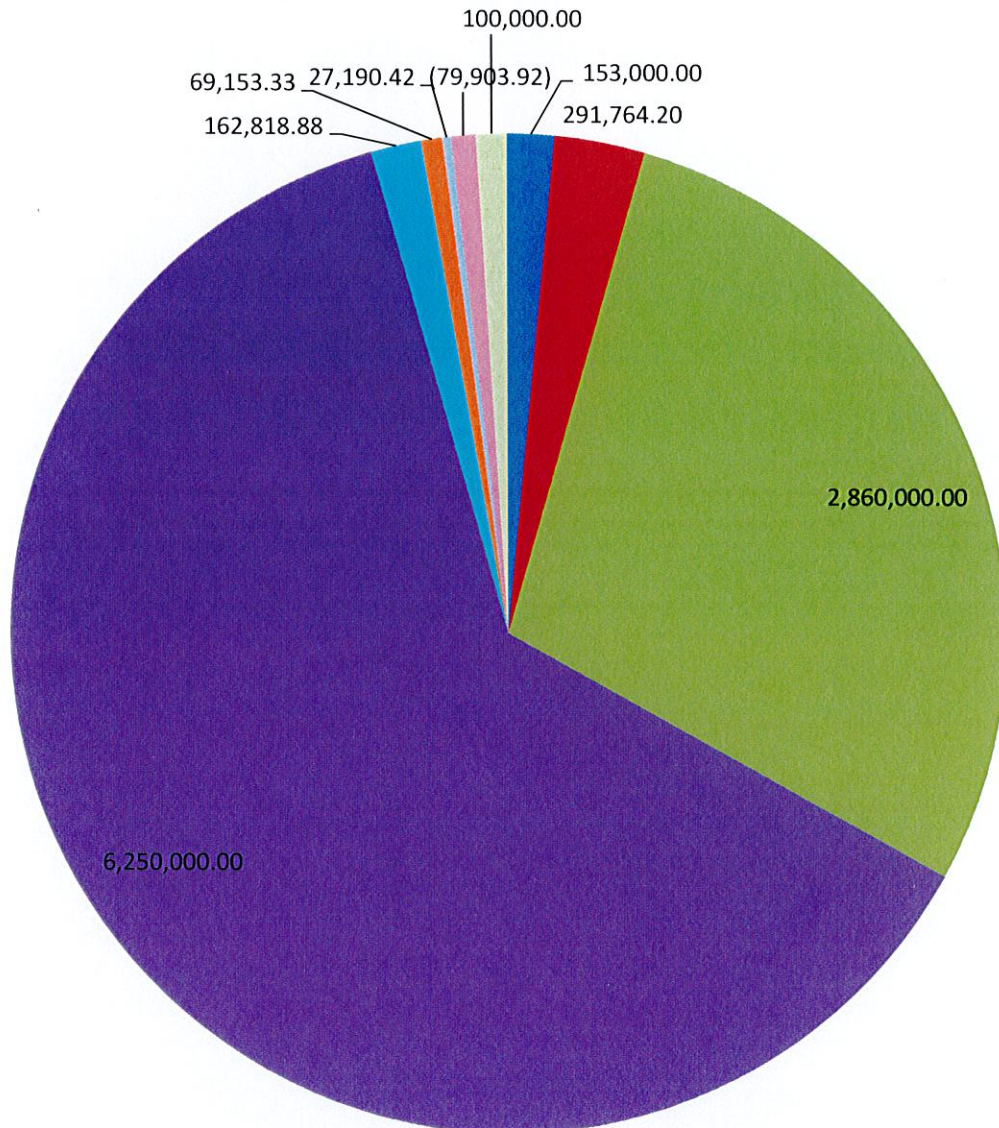




# Debt Service

Total Outstanding as of June 30, 2023 \$ 9,834,022.91

- Series 2010B - Enterprise
  - Series 2018- General
  - 2018 Tractor Lease
- Series 2011 - Enterprise
  - Enterprise Fleet Leases - Enterprise
  - Enterprise Fleet Leases- General
- Series 2016 - Enterprise
  - 2020 Municipal Lease - General
  - 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	-	45,000.00	45,000.00	-	-	-
2020 Lease	Municipal Lease Program. Total lease of \$215,600 for (5) police units. 1st quarterly payment due March 15, 2020. Final quarterly payment due December 15, 2024.	22,187.48	42,000.00	19,812.52	91,340.81	22,187.48	69,153.33
Enterprise Leases	Enterprise Vehicle Lease Program	64,012.45	79,000.00	14,987.55	(15,891.47)	64,012.45	(79,903.92)
2018 Lease	Municipal Tractor Lease	25,026.84	48,000.00	22,973.16	52,217.26	25,026.84	27,190.42
Ferrington Property	Ferrington Property 10-Year Annual Payment Schedule (Pmt 2)	20,000.00	20,000.00	-	120,000.00	20,000.00	100,000.00
TOTAL GENERAL AND SPECIAL REVENUE FUNDS DEBT SERVICE		131,226.77	374,000.00	242,773.23			6,366,439.83

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	67,207.12	100,000.00	32,792.88	330,804.53	230,026.00	162,818.88
<b>TOTAL ENTERPRISE FUND DEBT SERVICE</b>		<u>67,207.12</u>	<u>695,000.00</u>	<u>627,792.88</u>	<u>330,804.53</u>	<u>230,026.00</u>	<u>3,467,583.08</u>



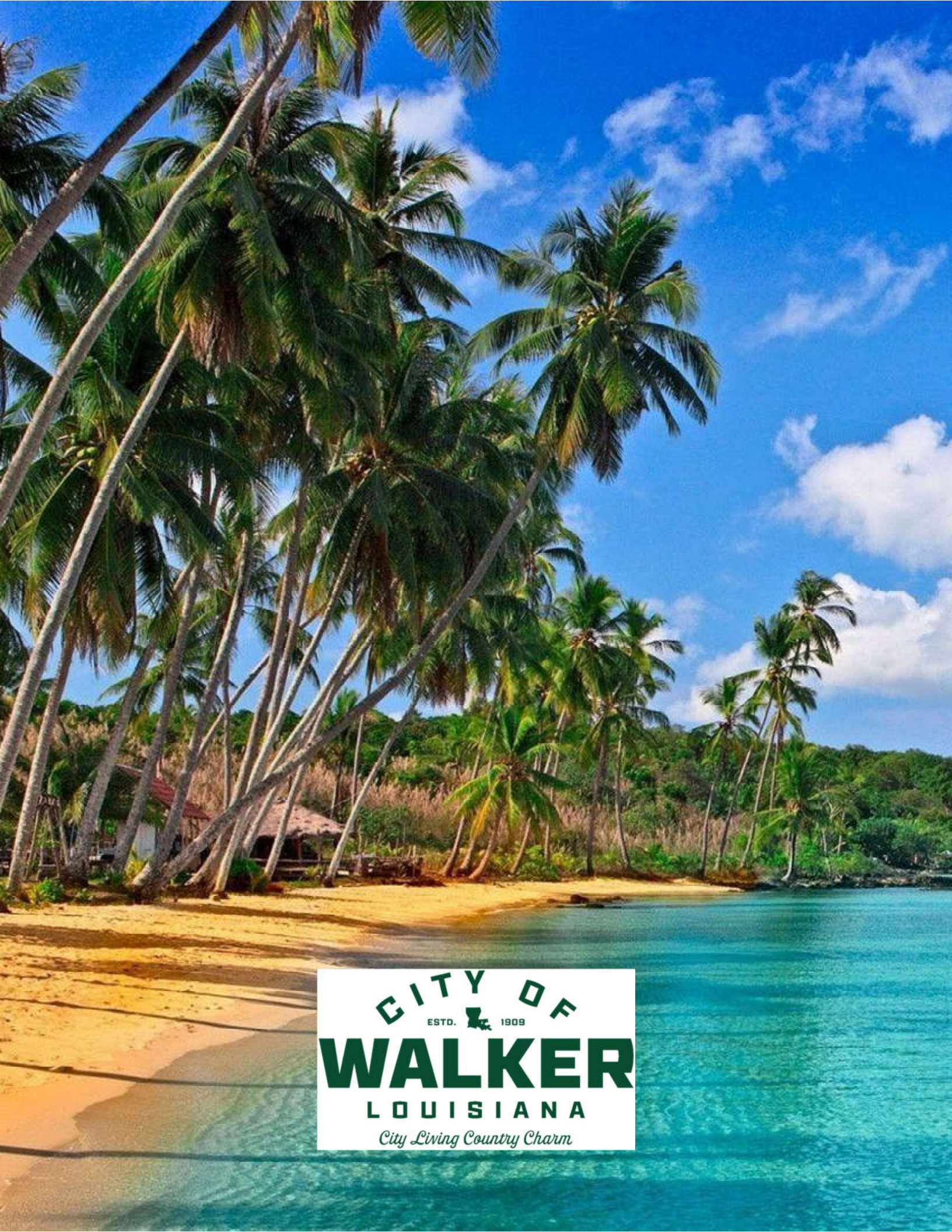
*General  
Fixed Assets  
and  
Long Term Debt*

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

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

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

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



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