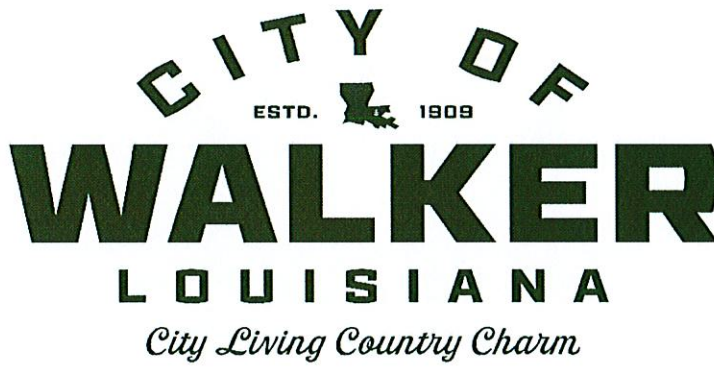




City of Walker  
Financial Report  
March 2023





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

May 8, 2023

Members of the Council:

Presented herein are the revenue and expense statements of the City of Walker for the period ending March 31, 2023. The year-to-date actual revenue, expense, and change in fund balance/net assets presented in the statements is summarized below.

	GENERAL FUND	SPECIAL REVENUE FUND	ENTERPRISE FUND	GOVERNMENT WIDE
Actual YTD Fund Revenue	\$ 1,666,838	\$ 489,971	\$ 4,243,611	\$ 6,400,420
Actual YTD Fund Expense	(2,099,362)	(7,536)	(2,807,427)	(4,914,325)
Other Financing Sources (Uses)	-	-	-	-
Net Profit (Loss) Before Transfer	(432,524)	482,435	1,436,184	<u>\$ 1,486,095</u>
Transfers In (Out)	733,017	(253,017)	(480,000)	\$ -
Net Change in Fund Balance	<u>\$ 300,493</u>	<u>\$ 229,418</u>		
Net Change in Net Assets			<u>\$ 956,184</u>	

Sincerely,

Mike Cotton  
Financial Director

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

	<u>General Fund</u>	<u>Special Revenue Fund</u>	<u>Enterprise Fund</u>	<u>As of March 31, 2023</u>
<u>Where do city dollars come from?</u>				
Taxes (sales, ad valorem, franchise, alcohol)	1,190,769.54	478,686.06		1,669,456
Licenses and Permits	206,012.76			206,013
Fines and Forfeits	156,898.78			156,899
Fees	58,782.00		-	58,782
Intergovernmental	20,470.94		\$108,137.76	128,609
Charges for Services	4,425.00		3,789,003.37	3,793,428
Proceeds from Debt	-			-
Other	29,479.26	11,284.51	346,469.87	387,234
<b>Total</b>	<b>1,666,838.28</b>	<b>489,970.57</b>	<b>4,243,611.00</b>	<b>6,400,421</b>

<u>Where do city dollars go?</u>				
General Government	588,520.51	7,535.51		596,056
Animal Control	70,712.09			70,712
Parks and Recreation	170,170.55			170,171
Police Department	658,206.92			658,207
Street Department	312,676.03			312,676
Governmental Funds Capital Outlay	223,747.33			223,747
Governmental Funds Debt Service	75,328.36	-		75,328
Gas Department			\$1,926,538.28	1,926,538
Sewer Department			195,233.94	195,234
Water Department			550,211.06	550,211
Garbage Department			135,443.38	135,443
<b>Total</b>	<b>2,099,361.79</b>	<b>7,535.51</b>	<b>2,807,426.66</b>	<b>4,914,323</b>

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

<u>March 31, 2023</u>	<u>General Fund</u>	<u>Special Revenue Fund</u>	<u>Enterprise Fund</u>	<u>As of March 31, 2023</u>	<u>Inc (Dec)</u>
26.08%	1,159,441.41	496,054.74		1,655,496	27.15% 13,960
3.22%	190,594.87			190,595	3.13% 15,418
2.45%	85,702.49			85,702	1.41% 71,197
0.92%	50,313.00		-	50,313	0.83% 8,469
2.01%	16,873.00		\$63.00	16,936	0.28% 111,673
59.27%	4,425.00		3,874,236.10	3,878,661	63.60% (85,233)
0.00%	-			-	0.00% -
6.05%	17,494.09	8,867.18	194,295.98	220,657	3.62% 166,577
	<u>1,524,843.86</u>	<u>504,921.92</u>	<u>4,068,595.08</u>	<u>6,098,360</u>	<u>302,061</u>
12.13%	542,242.87	7,531.91		549,775	16.70% 46,281
1.44%	495.66			496	0.02% 70,216
3.46%	-			-	0.00% 170,171
13.39%	10,113.32			10,113	0.31% 648,094
6.36%	1,352.38			1,352	0.04% 311,324
4.55%	-			-	0.00% 223,747
1.53%	1,595.32	-		1,595	0.05% 73,733
39.20%			\$1,771,398.44	1,771,398	53.79% 155,140
3.97%			461,870.66	461,871	14.03% (266,637)
11.20%			360,825.26	360,825	10.96% 189,386
2.76%			135,531.64	135,532	4.12% (89)
	<u>555,799.55</u>	<u>7,531.91</u>	<u>2,729,626.00</u>	<u>3,292,957</u>	<u>1,621,366</u>



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

Acc#	Account Description	01 General and Administrative	02 Animal Control	03 Parks and Recreation	04 Police Department	05 Street Department	11 1/2 Cent Sales Tax	06 Gas Department	07 Sewer Department	08 Water Department	09 Garbage Department	TOTAL ALL DEPTS
<b>TAXES</b>												
4000	Ad Valorem Tax	118,023.43										118,023.43
4005	Alcoholic Beverage Tax	4,922.00										4,922.00
4010	Franchise Tax	110,441.81										110,441.81
4020	General/Half Cent Sales Tax	957,382.30					478,686.06					1,436,068.36
<b>LICENSES AND PERMITS</b>												
4015	Insurance Premium Tax	41,584.17										41,584.17
4100	Occupational Licenses	131,073.59										131,073.59
4105	Permits and Other Licenses	33,355.00										33,355.00
<b>FINES AND FORFEITS</b>												
4200	Fines and Forfeits				101,064.19							101,064.19
4201	Fines and Forfeits				0.00							0.00
4202	Fines and Forfeits				639.23							639.23
4203	Fines and Forfeits				0.00							0.00
4225	Court Fees	55,195.36										55,195.36
<b>FEES</b>												
4205	Animal Adoption		990.00									990.00
4210	Parks and Recre			49,261.00								49,261.00
4211	Tournament Fees			1,050.00								1,050.00
4212	Admission Fees			7,481.00								7,481.00
4225	Waste Management Fees						0.00					0.00
<b>CHARGES FOR SERVICES</b>												
4215	Charges for Ser					4,425.00		1,744,291.38	288,942.96	486,055.22	103,343.94	2,597,065.50
4220	Fuel Adjustment							1,196,369.87				1,196,369.87
<b>INTERGOVERNMENTAL</b>												
4300	Federal Grants	0.00	0.00	1,878.56	0.00	892.38		0.00	108,137.75	0.00	0.00	110,908.70
4310	State Grants	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00
4320	Local Grants	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00
4325	Supplemental Pay				17,700.00							17,700.00
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
4510	Proceeds from Municipal Lease											0.00
<b>OTHER</b>												
4350	Subpoena Pay				0.00							0.00
4400	Christmas Donations				0.00							0.00
4402	Police Cadets				0.00							0.00
4404	School Uniform Drive				0.00							0.00
4406	Fundraising Revenue			0.00								0.00
4406	Donations - Challengers				0.00							0.00
4407	Discount Cards				0.00							0.00
4408	K-9 Donations				0.00							0.00
4800	Concessions			11,611.45								11,611.45
4801	Tournament Concessions			0.00								0.00
4805	Interest Income	9,712.31					11,284.51	44,586.95	0.00	0.00	0.00	65,995.77
4810	Penalties and Interest	42.72						38,636.11	3,954.88	6,342.25	1,340.10	50,315.06
4815	Gain on Sale of Assets	0.00						0.00	0.00	0.00	0.00	0.00
4820	Private Donations	0.00		2,950.00				0.00	0.00	0.00	0.00	2,950.00
4825	Advertising Income											0.00
4830	Out of Town Fee							129,291.30		16,634.88		145,926.18
4833	Service Charges							53,396.54	4,041.50	28,595.00	0.00	85,973.04
4840	Tap Fees							0.00	0.00	0.00	0.00	0.00
4845	Health Fees									15,238.50		15,238.50
4850	Misc. Utility Revenue								0.00	1,960.55		1,960.55
4855	Recovery of Bad Debt							188.54	0.00	382.19		570.73
4860	Promotional / Comm Events	165.00										165.00
4899	Miscellaneous Income	374.80			2,187.98			430.44	0.00	0.00		3,003.22
4910	Appropriations			225.00		13,016.71						13,241.71
4911	Appropriations			0.00								0.00
4920	Appropriations			0.00								0.00
4998	Budget Cleaning			0.00								0.00
	TOTAL	2,182,272.49	3,200.00	74,457.01	121,591.40	18,334.09	489,970.57	3,208,691.27	405,077.10	525,158.59	104,664.04	6,400,419.85
											Total General Fund	2,399,854.99
											Total Enterprise Fund	4,243,611.00



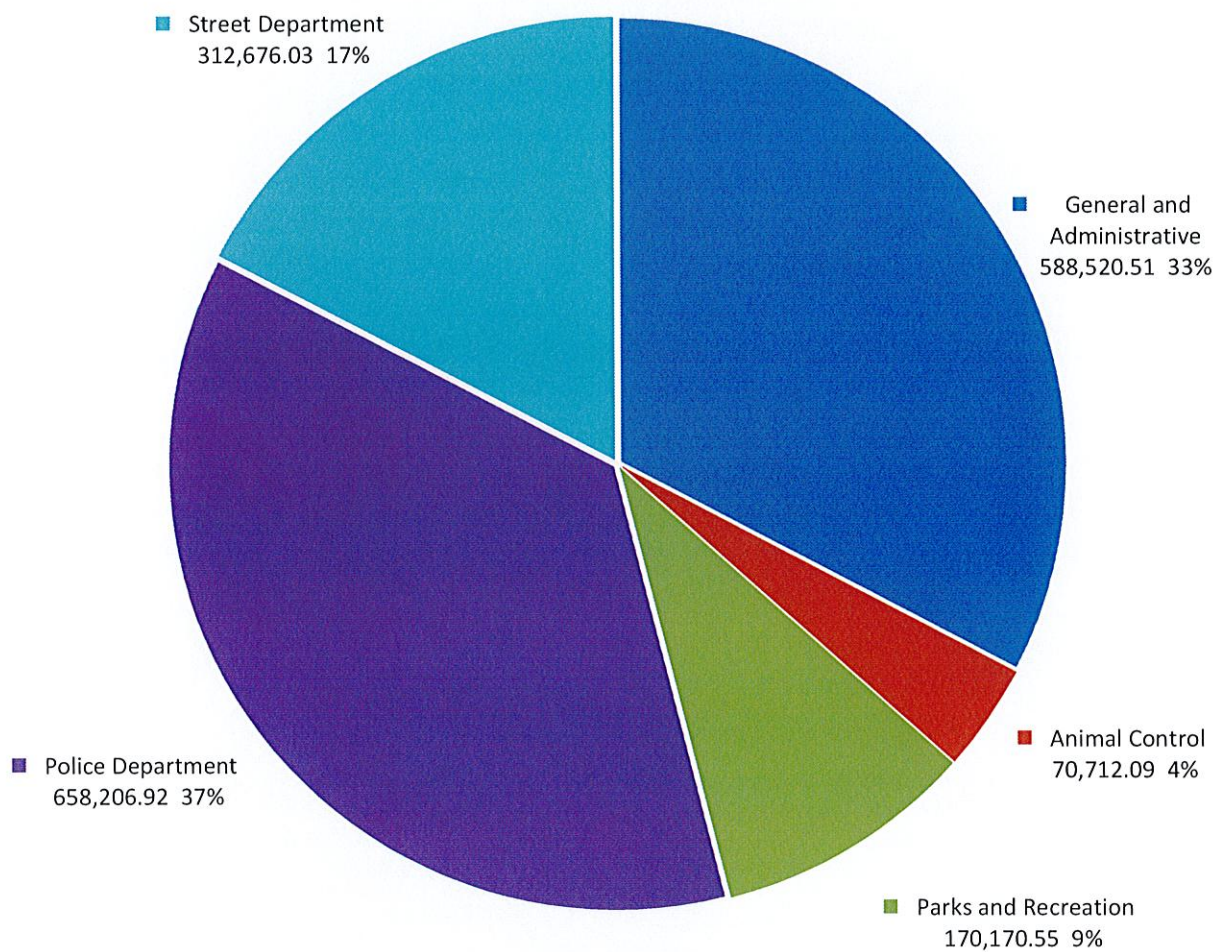


5345	Safety Supplies	0.00	0.00	0.00	245.24	481.24	0.00	3,253.38	0.00	0.00	3,953.86
5350	Vehicle Supple	0.00	0.00	0.00	0.00	0.00	524.42	0.00	0.00	524.42	
5355	Law Enforcement	0.00	0.00	4,728.98	0.00	0.00	0.00	0.00	0.00	4,728.98	
5360	Promotional / C	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
5385	Mailings - Inv	61.73	32.98	39.97	0.00	0.00	0.00	531.91	0.00	531.91	
5386	Small Tools and	262.94	447.77	2,100.98	2,075.22	401.06	0.00	0.00	0.00	2,840.96	
5390	Other Operating	903.50	135.00	3,153.32	3,613.14	1,978.28	0.00	0.00	0.00	6,383.12	
5405	Engineering and Arch	3,527.50	0.00	1,300.00	503.50	1,588.50	2,891.47	48.98	206.50	8,391.95	
5410	Legal Fees	155.00	0.00	0.00	4,170.00	27,850.85	903.50	1,840.79	0.00	38,295.74	
5415	Veterinary Services	5,529.90	0.00	0.00	0.00	0.00	6,474.38	895.00	0.00	7,229.38	
5420	Contract Labor	2,470.63	0.00	30,908.30	810.00	41,589.80	0.00	38,962.87	134,839.84	115,061.80	
5425	Contract Services	6,223.70	0.00	375.00	600.00	38,165.51	0.00	0.00	0.00	185,133.00	
5430	Laundry Service	0.00	0.00	0.00	0.00	0.00	3,704.17	0.00	0.00	3,704.17	
5488	Professional Se	0.00	0.00	0.00	0.00	317.60	0.00	0.00	108,136.50	0.00	
5499	Other Professional Svcs	996.30	0.00	682.00	1,203.00	0.00	272.00	0.00	0.00	322.00	
5500	Miscellaneous Charges	50.00	0.00	0.00	0.00	3,045.00	0.00	236.00	0.00	22,879.73	
5501	Settlement Charges	0.00	0.00	19,165.76	432.97	0.00	0.00	0.00	0.00	0.00	
5505	Depreciation-La	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
5507	Depreciation-Fu	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
5508	Depreciation-Ho	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
5509	Depreciation-Sm	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
5510	Depreciation-Re	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
5511	Depreciation-Fu	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
5512	Depreciation -	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
5513	Depreciation-Te	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
5514	Depreciation-Wa	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
5515	Depreciation-St	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
5520	Non-Capitalized	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
5521	Write-Offs Inv	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
5522	Write-Offs Fuel	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
5523	Write-Offs Pur	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
5525	Brd Debt Expenses	0.00	0.00	0.00	0.00	1,603.93	0.00	0.00	0.00	1,603.93	
5530	Less On Sale(D)	0.00	0.00	0.00	0.00	0.00	1,031.49	0.00	0.00	1,031.49	
5535	Cost Of Goods Sold	0.00	0.00	0.00	0.00	1,377,591.04	0.00	2,751.02	0.00	1,377,591.04	
5540	Inventory Reduc	0.00	0.00	0.00	0.00	-0.05	0.00	0.00	0.00	-0.05	
5545	Cash Over/Short	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
5550	Reconciliation	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
5555	Christmas Expan	120.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	120.00	
5560	Business Meetings	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
5565	Informant Fees	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
5572	Police Celets (	10,781.83	0.00	-400.07	0.00	0.00	0.00	0.00	0.00	10,381.76	
5580	Promotional / Comm Event	50,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	50,000.00	
5590	Major Repairs and	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
5595	Proj Year- Equip	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
5600	Grant Exp - Horn	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
5601	Grant Exp - Horn	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
5605	Grant Exp - LA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
5610	Grant Exp - SRO	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
5615	Grant Exp - K3	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	
5625	Grant Exp - Fla	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
5630	Grant Exp - Bul	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
5698	Grant Exp - Oth	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	
5707	Major Repairs-L	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
5710	Major Repairs-B	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
5712	Acquisitions-B	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
5715	Acquisitions-Vehicles	76.50	76.50	0.00	76.50	0.00	0.00	0.00	0.00	226.50	
5717	Major Repairs-V	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	37,305.08	0.00	0.00	0.00	0.00	37,305.08	
5722	Major Repairs-H	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	12,058.50	0.00	0.00	0.00	0.00	24,117.00	
5727	Major Repairs-S	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	
5732	Major Repairs-R	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	
5737	Major Repairs-F	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	
5741	Major Repairs- I	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
5742	Major Repairs- La	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	
5747	Major Repairs-S	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	
5752	Major Repairs-W	135.73	1,044.00	154,093.02	6,823.00	0.00	0.00	0.00	0.00	162,095.75	
5780	Construction in Progress	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
5800	Bond Principal	0.00	0.00	0.00	0.00	0.00	656.47	2,950.75	0.00	2,950.75	
5805	Bond Interest	0.00	0.00	0.00	0.00	0.00	729.91	1,112.41	0.00	1,112.41	
5910	Bond Related Charges	0.00	0.00	0.00	0.00	0.00	0.00	367.50	0.00	367.50	
5911	Bonds Cost of Interest	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
5912	Bonds Discount	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
5915	Bonds Reserve Re	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
5920	Bond Investment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
5925	Bond Investment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
5930	Capital Lease Principal	12,519.74	3,706.57	11,042.86	24,291.26	0.00	0.00	0.00	0.00	73,915.69	
5935	Capital Lease Interest	0.00	0.00	840.86	573.81	0.00	0.00	0.00	0.00	1,414.67	
5989	Budget Clearing	681,252.48	76,539.16	359,879.93	393,804.18	7,536.51	1,926,538.28	550,211.06	395.04	1,993,024.82	
TOTAL				670,090.64	195,239.94	1,926,538.28	195,239.94	1,993,024.82	4,974,323.96	4,974,323.96	
Total Governmental Funds											
2,106,897.90											
Total Enterprise Fund											
2,807,426.86											



# General Fund

Total Departmental Expenditures through March 31, 2023 \$ 1,800,286.10



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

	CURRENT YEAR <u>3/31/2023</u>	PRIOR YEAR <u>3/31/2022</u>	<b>UNAUDITED</b> PRIOR YEAR <u>12/31/2022</u>
<b>ASSETS</b>			
Cash and Cash Equivalents	1,501,502.09	1,086,076.25	1,116,291.56
Investments	-	-	-
Receivables:			
Ad Valorem Taxes, Net	132,013.93	132,013.93	132,013.93
Other	152,470.11	158,485.28	152,470.11
Insurance Deposits	-	-	-
Due from Other Funds	510,689.20	378,513.00	716,939.61
Due from Other Governments	961,615.37	1,543,186.91	963,105.95
Cash - Restricted	<u>468,337.95</u>	<u>173,812.15</u>	<u>96,625.80</u>
Total Assets	<u>\$ 3,726,628.65</u>	<u>\$ 3,472,087.52</u>	<u>\$ 3,177,446.96</u>
<b>LIABILITIES</b>			
Accounts Payable	\$ 401,329.42	\$ 250,762.33	\$ 279,989.59
Payroll Liabilities	427,150.56	357,601.04	475,063.83
Accrued Salaries and Wages	56,708.75	56,708.75	56,708.75
Due to Other Funds	<u>274,848.72</u>	<u>105,480.50</u>	<u>99,586.79</u>
Total Liabilities	<u>1,160,037.45</u>	<u>770,552.62</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>1,431,389.20</u>	<u>1,566,332.90</u>	<u>1,130,896.00</u>
Total Fund Balances	<u>2,566,591.20</u>	<u>2,701,534.90</u>	<u>2,266,098.00</u>
Total Liabilities and Fund Balances	<u>\$ 3,726,628.65</u>	<u>\$ 3,472,087.52</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 March 31, 2023

	CURRENT YEAR <u>03/31/23</u>	PRIOR YEAR <u>03/31/22</u>	<b>UNAUDITED</b> PRIOR YEAR <u>12/31/22</u>
<b>Revenues:</b>			
Taxes	1,190,769.54	1,159,441.41	4,431,006.97
Licenses and Permits	206,012.76	190,594.87	494,353.26
Fines and Forfeits	156,898.78	85,702.49	398,037.72
Interest Income	9,712.31	2,402.61	19,938.70
Fees	58,782.00	50,313.00	115,200.48
Charges for Services	4,425.00	4,425.00	8,850.00
Intergovernmental	20,470.94	16,873.00	256,385.78
Parks and Recreation Concessions	11,611.45	10,256.39	67,807.03
Miscellaneous	<u>8,155.50</u>	<u>4,835.09</u>	<u>60,830.11</u>
Total Revenues	1,666,838.28	1,524,843.86	5,852,410.05
<b>Expenditures:</b>			
Current:			
General and Administrative	588,520.51	542,242.87	2,394,677.39
Animal Control	70,712.09	70,760.22	285,346.16
Parks and Recreation	170,170.55	194,859.64	912,684.66
Police Department	658,206.92	571,733.54	2,582,349.91
Street Department	312,676.03	277,298.67	1,473,479.70
Capital Outlay	223,747.33	207,065.03	1,605,093.95
Debt Service	<u>75,328.36</u>	<u>82,277.56</u>	<u>667,050.82</u>
Total Expenditures	<u>2,099,361.79</u>	<u>1,946,237.53</u>	<u>9,920,682.59</u>
Excess (Deficiency) of Revenues over Expenditures	(432,523.51)	(421,393.67)	(4,068,272.54)
<b>Other Financing Sources (Uses):</b>			
Sale of Capital Assets	-	-	12,000.00
Proceeds from Debt	-	-	-
Transfers In	733,016.71	888,016.72	4,087,458.69
Transfers Out	<u>-</u>	<u>-</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>733,016.71</u>	<u>888,016.72</u>	<u>4,099,458.69</u>
Net Change in Fund Balance	300,493.20	466,623.05	31,186.15

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

FOR PERIOD ENDED 03/31/23

	PRIOR YEAR <u>3/31/2022</u>	CURRENT YEAR <u>3/31/2023</u>	ORIGINAL <u>BUDGET</u>	<u>BUDGET</u>
<b>REVENUES</b>				
Taxes	1,159,441.41	1,190,769.54	3,833,000.00	<b>3,833,000.00</b>
Licenses and Permits	190,594.87	206,012.76	425,000.00	<b>425,000.00</b>
Fines and Forfeits	85,702.49	156,898.78	440,000.00	<b>440,000.00</b>
Interest Income	2,402.61	9,712.31	18,000.00	<b>18,000.00</b>
Fees	50,313.00	58,782.00	136,000.00	<b>136,000.00</b>
Charges for Services	4,425.00	4,425.00	8,800.00	<b>8,800.00</b>
Intergovernmental	16,873.00	20,470.94	1,997,538.00	<b>1,997,538.00</b>
Parks and Recreation Concessions	10,256.39	11,611.45	96,100.00	<b>96,100.00</b>
Miscellaneous	4,835.09	8,155.50	146,500.00	<b>146,500.00</b>
<b>TOTAL GENERAL FUND REVENUES</b>	<b>1,524,843.86</b>	<b>1,666,838.28</b>	<b>7,100,938.00</b>	<b>7,100,938.00</b>
<b>EXPENDITURES</b>				
<b>GENERAL AND ADMINISTRATIVE</b>				
Salaries	214,691.66	240,803.78	1,000,000.00	<b>1,000,000.00</b>
Payroll Taxes and Benefits	128,304.21	134,897.28	537,000.00	<b>537,000.00</b>
Aldermen's Per Diem	10,000.00	15,000.00	60,000.00	<b>60,000.00</b>
Advertising	564.00	902.00	5,000.00	<b>5,000.00</b>
Collection Costs	16,208.99	30,444.18	103,500.00	<b>103,500.00</b>
Bank Charges	94.94	110.59	200.00	<b>200.00</b>
Contracted Services	5,145.49	8,694.33	47,000.00	<b>47,000.00</b>
Coroner Fees	-	450.00	6,000.00	<b>6,000.00</b>
Court Costs	3,000.00	3,000.00	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	2,837.99	2,349.74	191,400.00	<b>191,400.00</b>
Legal and Professional	10,082.75	5,584.30	56,500.00	<b>56,500.00</b>
Membership Fees / Educational Training	7,409.00	10,493.10	31,000.00	<b>31,000.00</b>
Miscellaneous	825.21	636.14	35,000.00	<b>35,000.00</b>
Printing, Postage, and Office Supplies	16,943.72	18,622.64	43,000.00	<b>43,000.00</b>
Promotional and Community Events	3,277.44	10,781.83	75,000.00	<b>75,000.00</b>
Rental Equipment	5,821.86	2,838.83	18,900.00	<b>18,900.00</b>
Repairs and Maintenance	18,848.67	9,110.31	175,000.00	<b>175,000.00</b>
Small Tools and Supplies	6,370.14	374.67	10,200.00	<b>10,200.00</b>
Telephone	14,546.10	14,266.34	48,000.00	<b>48,000.00</b>
Utilities	22,949.01	22,567.92	167,500.00	<b>167,500.00</b>
Uniforms	89.51	2,124.20	8,000.00	<b>8,000.00</b>
Vehicle Expense	4,232.18	4,468.33	20,000.00	<b>20,000.00</b>
<b>Total General and Administrative</b>	<b>542,242.87</b>	<b>588,520.51</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 01/00/00		
		Projected Actual 1/0/1900	Projected Annual Budget Remaining	% Variance
<b>REVENUES</b>				
Taxes	(2,642,230.46)	3,316,770.63	(516,229.37)	-13.47%
Licenses and Permits	(218,987.24)	376,479.19	(48,520.81)	-11.42%
Fines and Forfeits	(283,101.22)	627,595.12	187,595.12	42.64%
Interest Income	(8,287.69)	38,849.24	20,849.24	115.83%
Fees	(77,218.00)	120,142.74	(15,857.26)	-11.66%
Charges for Services	(4,375.00)	11,050.00	2,250.00	25.57%
Intergovernmental	(1,977,067.06)	2,143,299.96	145,761.96	7.30%
Parks and Recreation Concessions	(84,488.55)	46,445.80	(49,654.20)	-51.67%
Miscellaneous	(138,344.50)	12,125.66	(134,374.34)	-91.72%
<b>TOTAL GENERAL FUND REVENUES</b>	<b>(5,434,099.72)</b>	<b>6,692,758.34</b>	<b>(408,179.66)</b>	<b>-5.75%</b>
<b>EXPENDITURES</b>				
<b>GENERAL AND ADMINISTRATIVE</b>				
Salaries	759,196.22	1,070,922.73	(70,922.73)	-7.09%
Payroll Taxes and Benefits	402,102.72	526,285.08	10,714.92	2.00%
Aldermen's Per Diem	45,000.00	60,000.00	-	0.00%
Advertising	4,098.00	3,608.00	1,392.00	27.84%
Collection Costs	73,055.82	124,781.51	(21,281.51)	-20.56%
Bank Charges	89.41	442.36	(242.36)	-121.18%
Contracted Services	38,305.67	34,777.32	12,222.68	26.01%
Coroner Fees	5,550.00	1,800.00	4,200.00	70.00%
Court Costs	15,000.00	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	189,050.26	9,398.96	182,001.04	95.09%
Legal and Professional	50,915.70	32,247.90	24,252.10	42.92%
Membership Fees / Educational Training	20,506.90	41,972.40	(10,972.40)	-35.39%
Miscellaneous	34,363.86	2,544.56	32,455.44	92.73%
Printing, Postage, and Office Supplies	24,377.36	74,490.56	(31,490.56)	-73.23%
Promotional and Community Events	64,218.17	43,127.32	31,872.68	42.50%
Rental Equipment	16,061.17	11,355.32	7,544.68	39.92%
Repairs and Maintenance	165,889.69	36,441.24	138,558.76	79.18%
Small Tools and Supplies	9,825.33	1,498.68	8,701.32	85.31%
Telephone	33,733.66	57,065.36	(9,065.36)	-18.89%
Utilities	144,932.08	90,271.68	77,228.32	46.11%
Uniforms	5,875.80	8,496.80	(496.80)	-6.21%
Vehicle Expense	15,531.67	17,873.32	2,126.68	10.63%
<b>Total General and Administrative</b>	<b>2,122,679.49</b>	<b>2,324,401.10</b>	<b>386,798.90</b>	<b>14.27%</b>

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

FOR PERIOD ENDED 03/31/23

	PRIOR YEAR <u>3/31/2022</u>	CURRENT YEAR <u>3/31/2023</u>	ORIGINAL <u>BUDGET</u>	<u>BUDGET</u>
<b>ANIMAL CONTROL</b>				
Salaries	31,290.40	33,859.87	140,000.00	<b>140,000.00</b>
Aldermen's Per Diem	-	-	-	-
Payroll Taxes and Benefits	22,989.37	20,538.52	103,800.00	<b>103,800.00</b>
Animal Care Expense	5,813.58	5,529.90	17,000.00	<b>17,000.00</b>
Depreciation	-	-	-	-
Economic Development	-	-	-	-
Grant Expenditures	-	-	-	-
Insurance	260.48	672.88	7,700.00	<b>7,700.00</b>
Legal and Professional	212.00	139.00	4,900.00	<b>4,900.00</b>
Membership Fees / Educational Training	-	-	1,000.00	<b>1,000.00</b>
Miscellaneous	126.54	84.36	1,100.00	<b>1,100.00</b>
Printing, Postage, and Office Supplies	1,894.81	58.56	1,500.00	<b>1,500.00</b>
Promotional and Community Events	-	-	-	-
Repairs and Maintenance	2,109.04	3,836.06	7,500.00	<b>7,500.00</b>
Small Tools and Supplies	2,329.52	1,382.99	16,700.00	<b>16,700.00</b>
Telephone	896.64	1,041.13	4,300.00	<b>4,300.00</b>
Utilities	2,199.24	2,057.54	12,000.00	<b>12,000.00</b>
Uniforms	142.94	138.06	1,300.00	<b>1,300.00</b>
Vehicle Expense	495.66	1,373.22	2,200.00	<b>2,200.00</b>
<b>Total Animal Control</b>	<b>70,760.22</b>	<b>70,712.09</b>	<b>321,000.00</b>	<b>321,000.00</b>
<b>PARKS AND RECREATION</b>				
Salaries	63,384.50	57,531.48	270,000.00	<b>270,000.00</b>
Aldermen's Per Diem	-	-	-	-
Payroll Taxes and Benefits	29,475.69	30,512.61	111,400.00	<b>111,400.00</b>
Bank Charges	-	39.99	-	-
Contracted Services	27,134.80	31,283.30	131,500.00	<b>131,500.00</b>
Concession Supplies	9,828.38	4,907.95	42,500.00	<b>42,500.00</b>
Depreciation	-	-	-	-
Grant Expenditures	-	-	-	-
Insurance	1,512.15	3,289.61	31,700.00	<b>31,700.00</b>
Legal and Professional	1,291.75	208.50	7,800.00	<b>7,800.00</b>
Membership Fees / Educational Training	785.00	-	8,000.00	<b>8,000.00</b>
Miscellaneous	934.84	2,157.76	47,700.00	<b>47,700.00</b>
Printing, Postage, and Office Supplies	1,450.52	1,415.92	6,700.00	<b>6,700.00</b>
Promotional and Community Events	-	-	-	-
Recreational Supplies	11,643.97	9,824.07	50,000.00	<b>50,000.00</b>
Rental Equipment	15,617.24	1,073.40	17,000.00	<b>17,000.00</b>
Repairs and Maintenance	8,595.79	16,141.04	71,000.00	<b>71,000.00</b>
Small Tools and Supplies	2,199.82	2,140.95	15,500.00	<b>15,500.00</b>
Telephone	2,735.39	2,211.39	11,000.00	<b>11,000.00</b>
Utilities	17,866.05	7,053.34	60,000.00	<b>60,000.00</b>
Uniforms	403.75	379.24	2,500.00	<b>2,500.00</b>
<b>Total Parks and Recreation</b>	<b>194,859.64</b>	<b>170,170.55</b>	<b>884,300.00</b>	<b>884,300.00</b>



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

	BUDGET REMAINING	PROJECTED THROUGH 01/00/00		
		Projected Actual 1/0/1900	Projected Annual Budget Remaining	% Variance
<b>ANIMAL CONTROL</b>				
Salaries	106,140.13	146,726.10	(6,726.10)	-4.80%
Aldermen's Per Diem	-	-	-	#DIV/0!
Payroll Taxes and Benefits	83,261.48	86,600.45	17,199.55	16.57%
Animal Care Expense	11,470.10	9,919.60	7,080.40	41.65%
Depreciation	-	-	-	#DIV/0!
Economic Development	-	-	-	#DIV/0!
Grant Expenditures	-	-	-	#DIV/0!
Insurance	7,027.12	6,762.60	937.40	12.17%
Legal and Professional	4,761.00	2,055.49	2,844.51	58.05%
Membership Fees / Educational Training	1,000.00	-	1,000.00	100.00%
Miscellaneous	1,015.64	337.44	762.56	69.32%
Printing, Postage, and Office Supplies	1,441.44	234.24	1,265.76	84.38%
Promotional and Community Events	-	-	-	#DIV/0!
Repairs and Maintenance	3,663.94	15,344.24	(7,844.24)	-104.59%
Small Tools and Supplies	15,317.01	5,531.96	11,168.04	66.87%
Telephone	3,258.87	4,164.52	135.48	3.15%
Utilities	9,942.46	8,230.16	3,769.84	31.42%
Uniforms	1,161.94	552.24	747.76	57.52%
Vehicle Expense	826.78	5,492.88	(3,292.88)	-149.68%
Total Animal Control	250,287.91	291,951.92	29,048.08	9.05%
<b>PARKS AND RECREATION</b>				
Salaries	212,468.52	249,303.08	20,696.92	7.67%
Aldermen's Per Diem	-	-	-	#DIV/0!
Payroll Taxes and Benefits	80,887.39	111,052.54	347.46	0.31%
Bank Charges	(39.99)	159.96	(159.96)	#DIV/0!
Contracted Services	100,216.70	125,133.20	6,366.80	4.84%
Concession Supplies	37,592.05	42,500.00	-	0.00%
Depreciation	-	-	-	#DIV/0!
Grant Expenditures	-	-	-	#DIV/0!
Insurance	28,410.39	31,064.74	635.26	2.00%
Legal and Professional	7,591.50	1,552.57	6,247.43	80.10%
Membership Fees / Educational Training	8,000.00	-	8,000.00	100.00%
Miscellaneous	45,542.24	8,631.04	39,068.96	81.91%
Printing, Postage, and Office Supplies	5,284.08	5,663.68	1,036.32	15.47%
Promotional and Community Events	-	-	-	#DIV/0!
Recreational Supplies	40,175.93	39,296.28	10,703.72	21.41%
Rental Equipment	15,926.60	4,293.60	12,706.40	74.74%
Repairs and Maintenance	54,858.96	64,564.16	6,435.84	9.06%
Small Tools and Supplies	13,359.05	8,563.80	6,936.20	44.75%
Telephone	8,788.61	8,845.56	2,154.44	19.59%
Utilities	52,946.66	28,213.36	31,786.64	52.98%
Uniforms	2,120.76	1,516.96	983.04	39.32%
Total Parks and Recreation	714,129.45	730,354.53	153,945.47	17.41%

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

FOR PERIOD ENDED 03/31/23

	PRIOR YEAR <u>3/31/2022</u>	CURRENT YEAR <u>3/31/2023</u>	ORIGINAL BUDGET	BUDGET
<b>POLICE DEPARTMENT</b>				
Salaries	269,512.42	291,092.85	1,310,500.00	<b>1,310,500.00</b>
Aldermen's Per Diem	-	-	-	-
Payroll Taxes and Benefits	196,622.47	217,561.00	859,600.00	<b>859,600.00</b>
Contracted Services	1,523.08	2,257.80	7,500.00	<b>7,500.00</b>
Court Costs	-	-	-	-
Depreciation	-	-	-	-
Grant Expenditures	-	-	-	-
Insurance	6,089.65	12,088.68	141,500.00	<b>141,500.00</b>
Legal and Professional	4,340.00	2,072.00	26,000.00	<b>26,000.00</b>
Membership Fees / Educational Training	18,403.22	16,957.49	33,000.00	<b>33,000.00</b>
Miscellaneous	1,930.82	20,599.24	31,000.00	<b>31,000.00</b>
Printing, Postage, and Office Supplies	1,070.62	3,204.13	24,200.00	<b>24,200.00</b>
Promotional and Community Events	(1,000.00)	(400.07)	3,000.00	<b>3,000.00</b>
Rental Equipment	8,454.96	12,410.04	39,400.00	<b>39,400.00</b>
Repairs and Maintenance	17,411.13	13,856.00	53,600.00	<b>53,600.00</b>
Small Tools and Supplies	1,208.94	5,044.01	26,500.00	<b>26,500.00</b>
Telephone	10,846.82	11,083.16	33,500.00	<b>33,500.00</b>
Utilities	3,294.43	3,736.14	17,000.00	<b>17,000.00</b>
Uniforms	5,422.89	7,617.98	22,000.00	<b>22,000.00</b>
Vehicle Expense	26,602.09	39,026.47	155,000.00	<b>155,000.00</b>
Total Police Department	571,733.54	658,206.92	2,783,300.00	<b>2,783,300.00</b>
<b>STREET DEPARTMENT</b>				
Salaries	114,787.77	133,842.82	550,000.00	<b>550,000.00</b>
Aldermen's Per Diem	-	-	-	-
Payroll Taxes and Benefits	50,299.06	58,923.72	212,000.00	<b>212,000.00</b>
Contracted Services	400.00	1,410.00	6,000.00	<b>6,000.00</b>
Depreciation	-	-	-	-
Equipment Expense	32,550.48	34,022.55	140,000.00	<b>140,000.00</b>
Grant Expenditures	-	-	-	-
Insurance	8,753.53	18,530.87	106,300.00	<b>106,300.00</b>
Landscaping and Beautification	-	-	-	-
Legal and Professional	7,138.63	6,306.50	105,000.00	<b>105,000.00</b>
Membership Fees / Educational Training	240.08	2,003.75	5,500.00	<b>5,500.00</b>
Miscellaneous	220.38	579.89	8,000.00	<b>8,000.00</b>
Printing, Postage, and Office Supplies	1,345.36	693.95	3,500.00	<b>3,500.00</b>
Rental Equipment	7,227.81	1,078.42	15,000.00	<b>15,000.00</b>
Repairs and Maintenance	32,071.72	32,332.06	119,500.00	<b>119,500.00</b>
Small Tools and Supplies	2,820.15	5,933.60	23,000.00	<b>23,000.00</b>
Telephone	1,571.09	1,710.77	7,500.00	<b>7,500.00</b>
Utilities	16,428.23	12,893.26	95,000.00	<b>95,000.00</b>
Uniforms	1,444.38	2,413.87	5,400.00	<b>5,400.00</b>
Total Street Department	277,298.67	312,676.03	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 01/00/00		
		Projected Actual 1/0/1900	Projected Annual Budget Remaining	% Variance
<b>POLICE DEPARTMENT</b>				
Salaries	1,019,407.15	1,258,502.35	51,997.65	3.97%
Aldermen's Per Diem	-	-	-	#DIV/0!
Payroll Taxes and Benefits	642,039.00	907,518.12	(47,918.12)	-5.57%
Contracted Services	5,242.20	9,031.20	(1,531.20)	-20.42%
Court Costs	-	-	-	#DIV/0!
Depreciation	-	-	-	#DIV/0!
Grant Expenditures	-	-	-	#DIV/0!
Insurance	129,411.32	118,247.51	23,252.49	16.43%
Legal and Professional	23,928.00	23,134.86	2,865.14	11.02%
Membership Fees / Educational Training	16,042.51	67,829.96	(34,829.96)	-105.55%
Miscellaneous	10,400.76	82,396.96	(51,396.96)	-165.80%
Printing, Postage, and Office Supplies	20,995.87	12,816.52	11,383.48	47.04%
Promotional and Community Events	3,400.07	1,399.72	1,600.28	53.34%
Rental Equipment	26,989.96	49,640.16	(10,240.16)	-25.99%
Repairs and Maintenance	39,744.00	55,424.00	(1,824.00)	-3.40%
Small Tools and Supplies	21,455.99	20,176.04	6,323.96	23.86%
Telephone	22,416.84	44,332.64	(10,832.64)	-32.34%
Utilities	13,263.86	14,944.56	2,055.44	12.09%
Uniforms	14,382.02	30,471.92	(8,471.92)	-38.51%
Vehicle Expense	115,973.53	156,105.88	(1,105.88)	-0.71%
Total Police Department	2,125,093.08	2,851,972.40	(68,672.40)	-2.47%
<b>STREET DEPARTMENT</b>				
Salaries	416,157.18	579,985.55	(29,985.55)	-5.45%
Aldermen's Per Diem	-	-	-	#DIV/0!
Payroll Taxes and Benefits	153,076.28	246,128.39	(34,128.39)	-16.10%
Contracted Services	4,590.00	5,640.00	360.00	6.00%
Depreciation	-	-	-	#DIV/0!
Equipment Expense	105,977.45	136,090.20	3,909.80	2.79%
Grant Expenditures	-	-	-	#DIV/0!
Insurance	87,769.13	99,551.67	6,748.33	6.35%
Landscaping and Beautification	-	-	-	#DIV/0!
Legal and Professional	98,693.50	34,897.66	70,102.34	66.76%
Membership Fees / Educational Training	3,496.25	8,015.00	(2,515.00)	-45.73%
Miscellaneous	7,420.11	2,319.56	5,680.44	71.01%
Printing, Postage, and Office Supplies	2,806.05	2,775.80	724.20	20.69%
Rental Equipment	13,921.58	4,313.68	10,686.32	71.24%
Repairs and Maintenance	87,167.94	129,328.24	(9,828.24)	-8.22%
Small Tools and Supplies	17,066.40	23,734.40	(734.40)	-3.19%
Telephone	5,789.23	6,843.08	656.92	8.76%
Utilities	82,106.74	51,573.04	43,426.96	45.71%
Uniforms	2,986.13	9,655.48	(4,255.48)	-78.81%
Total Street Department	1,089,023.97	1,340,851.75	60,848.25	4.34%

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

	PRIOR YEAR <u>3/31/2022</u>	FOR PERIOD ENDED 03/31/23		
		CURRENT YEAR <u>3/31/2023</u>	ORIGINAL BUDGET	<u>BUDGET</u>
Total Departmental Expenditures	1,656,894.94	1,800,286.10	8,101,500.00	<b>8,101,500.00</b>
Capital Outlay	207,065.03	223,747.33	2,888,758.50	<b>2,888,758.50</b>
Debt Service	82,277.56	75,328.36	661,200.00	<b>661,200.00</b>
<b>TOTAL GENERAL FUND EXPENDITURES</b>	<b>1,946,237.53</b>	<b>2,099,361.79</b>	<b>11,651,458.50</b>	<b>11,651,458.50</b>
EXCESS (DEIFICIENCY) OF REVENUES OVER EXPENDITURES	(421,393.67)	(432,523.51)	(4,550,520.50)	<b>(4,550,520.50)</b>
OTHER FINANCING SOURCES (USES)				
Sale of Capital Assets	-	-	180,000.00	<b>180,000.00</b>
Proceeds from Debt	-	-	-	-
Transfers In	888,016.72	733,016.71	3,910,000.00	<b>3,910,000.00</b>
Transfers Out				
Total Other Financing Sources (Uses)	888,016.72	733,016.71	4,090,000.00	<b>4,090,000.00</b>
NET CHANGE IN FUND BALANCE	466,623.05	300,493.20	(460,520.50)	<b>(460,520.50)</b>
FUND BALANCE AT BEGINNING OF YEAR	2,234,911.85	2,266,098.00	2,234,935.00	<b>2,234,935.00</b>
FUND BALANCE AT END OF YEAR	<b>\$ 2,701,534.90</b>	<b>\$ 2,566,591.20</b>	<b>\$ 1,774,414.50</b>	<b>\$ 1,774,414.50</b>
	\$ 2,701,534.90	\$ 2,566,591.20		
	\$ -	\$ -		

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 01/00/00		
		Projected Actual 1/0/1900	Projected Annual Budget Remaining	% Variance
Total Departmental Expenditures	6,301,213.90	7,539,531.70	561,968.30	6.94%
Capital Outlay	2,665,011.17	2,918,351.58	(29,593.08)	-1.02%
Debt Service	585,871.64	<b>661,200.00</b>	-	0.00%
<b>TOTAL GENERAL FUND EXPENDITURES</b>	<b>9,552,096.71</b>	<b>11,119,083.28</b>	<b>532,375.22</b>	<b>4.57%</b>
EXCESS (DEIFICIENCY) OF REVENUES OVER EXPENDITURES	4,117,996.99	(4,426,324.94)	124,195.56	
OTHER FINANCING SOURCES (USES)				
Sale of Capital Assets	(180,000.00)	-	(180,000.00)	-100.00%
Proceeds from Debt	-	103,278.00	103,278.00	#DIV/0!
Transfers In	(3,176,983.29)	3,910,000.00	-	0.00%
Transfers Out				
Total Other Financing Sources (Uses)	<u>(3,356,983.29)</u>	<u>4,013,278.00</u>	<u>(76,722.00)</u>	-1.88%
<b>NET CHANGE IN FUND BALANCE</b>	<b>761,013.70</b>	<b>(413,046.94)</b>	<b>47,473.56</b>	
FUND BALANCE AT BEGINNING OF YEAR		2,266,098.00		
FUND BALANCE AT END OF YEAR		<u>\$ 1,853,051.06</u>		

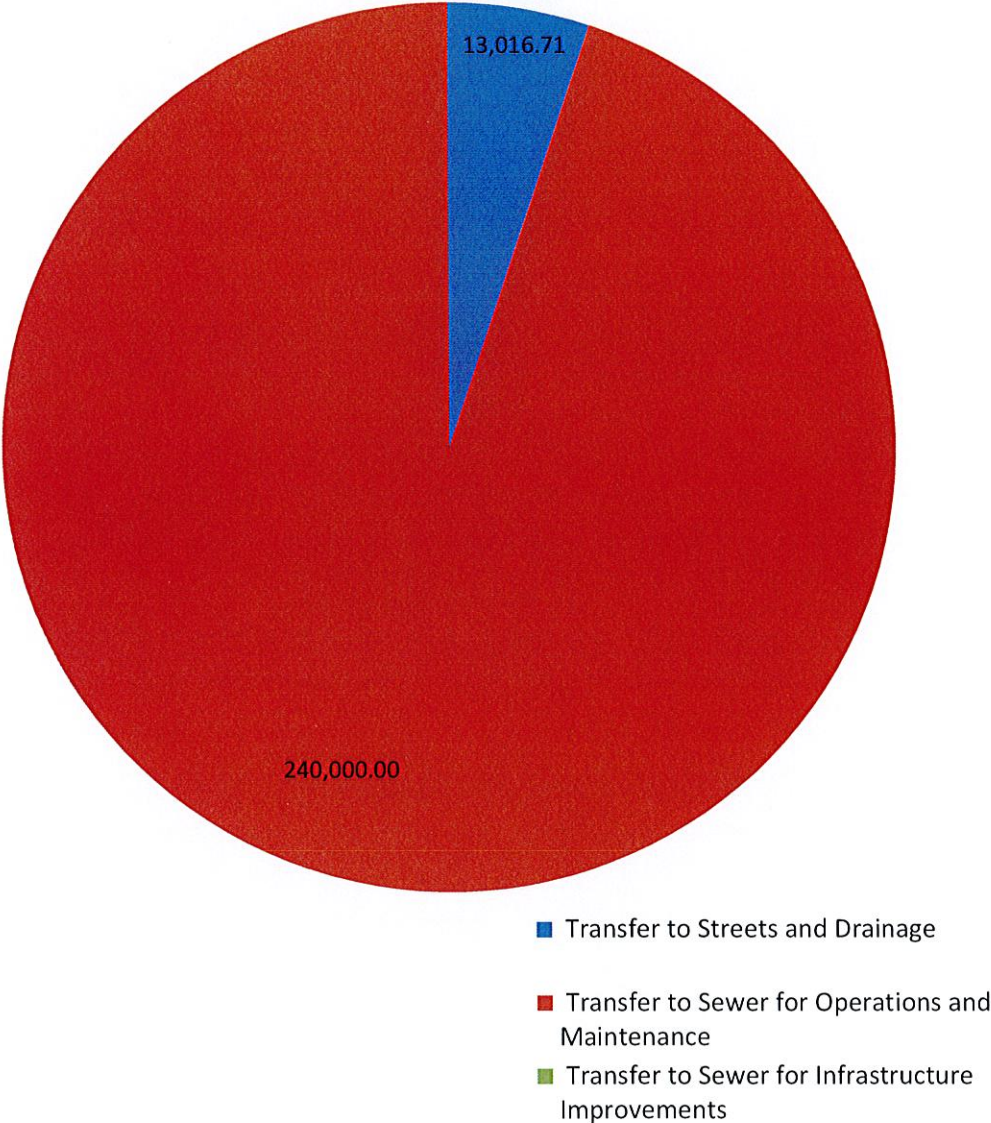
TOTAL REVENUE CHECK



# Special Revenue Fund

Expenditures/Uses through March 31, 2023 \$ 7,535.51

Chart of Transfers



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

	CURRENT YEAR <u>3/31/2023</u>	PRIOR YEAR <u>3/31/2022</u>	<b>UNAUDITED</b> PRIOR YEAR <u>12/31/2022</u>
<b>ASSETS</b>			
Cash and Cash Equivalents	\$ 4,487,065.36	\$ 3,342,158.05	\$ 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>\$ 4,686,804.98</u>	<u>\$ 3,541,897.67</u>	<u>\$ 4,204,368.92</u>
<b>LIABILITIES</b>			
Due to Other Funds	<u>\$ 839,544.24</u>	<u>\$ 407,085.55</u>	<u>\$ 586,526.53</u>
Total Liabilities	<u>839,544.24</u>	<u>407,085.55</u>	<u>586,526.53</u>
<b>FUND BALANCE</b>			
Assigned to Special Revenue Fund	3,847,260.74	3,134,812.12	3,617,842.39
Unassigned	<u>-</u>	<u>-</u>	<u>-</u>
Total Fund Balance	<u>3,847,260.74</u>	<u>3,134,812.12</u>	<u>3,617,842.39</u>
Total Liabilities and Fund Balance	<u>\$ 4,686,804.98</u>	<u>\$ 3,541,897.67</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 March 31, 2023

	CURRENT YEAR <u>03/31/23</u>	PRIOR YEAR <u>03/31/22</u>	<b>UNAUDITED</b> PRIOR YEAR <u>12/31/22</u>
<b>Revenues:</b>			
Taxes	\$ 478,686.06	\$ 496,054.74	\$ 1,871,805.73
Interest Income	11,284.51	8,867.18	39,166.52
	<hr/>	<hr/>	<hr/>
Total Revenues	489,970.57	504,921.92	1,910,972.25
<b>Expenditures:</b>			
General Expenses	7,535.51	7,531.91	31,109.99
Debt Service	-	-	-
	<hr/>	<hr/>	<hr/>
Total Expenditures	7,535.51	7,531.91	31,109.99
Excess (Deficiency) of Revenues over Expenditures	482,435.06	497,390.01	1,879,862.26
<b>Other Financing Sources (Uses):</b>			
Issuance of Bonds	-	-	-
Payment to Refund Bonds	-	-	-
Discounts on Bond Issuance	-	-	-
Transfers Out	(253,016.71)	(253,016.71)	(1,152,458.69)
	<hr/>	<hr/>	<hr/>
Total Other Financing Sources (Uses)	(253,016.71)	(253,016.71)	(1,152,458.69)
Net Change in Fund Balance	229,418.35	244,373.30	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>\$ 3,398,048.34</u>	<u>\$ 3,134,812.12</u>	<u>\$ 3,168,629.99</u>
Transfer to Streets and Drainage	13,016.71	13,016.71	192,458.69
Transfer to Sewer for Operations and Maintenance	240,000.00	240,000.00	960,000.00
Transfer to Sewer for Infrastructure Improvements	-	-	-
check balance	<hr/>	<hr/>	<hr/>
	<hr/>	<hr/>	<hr/>



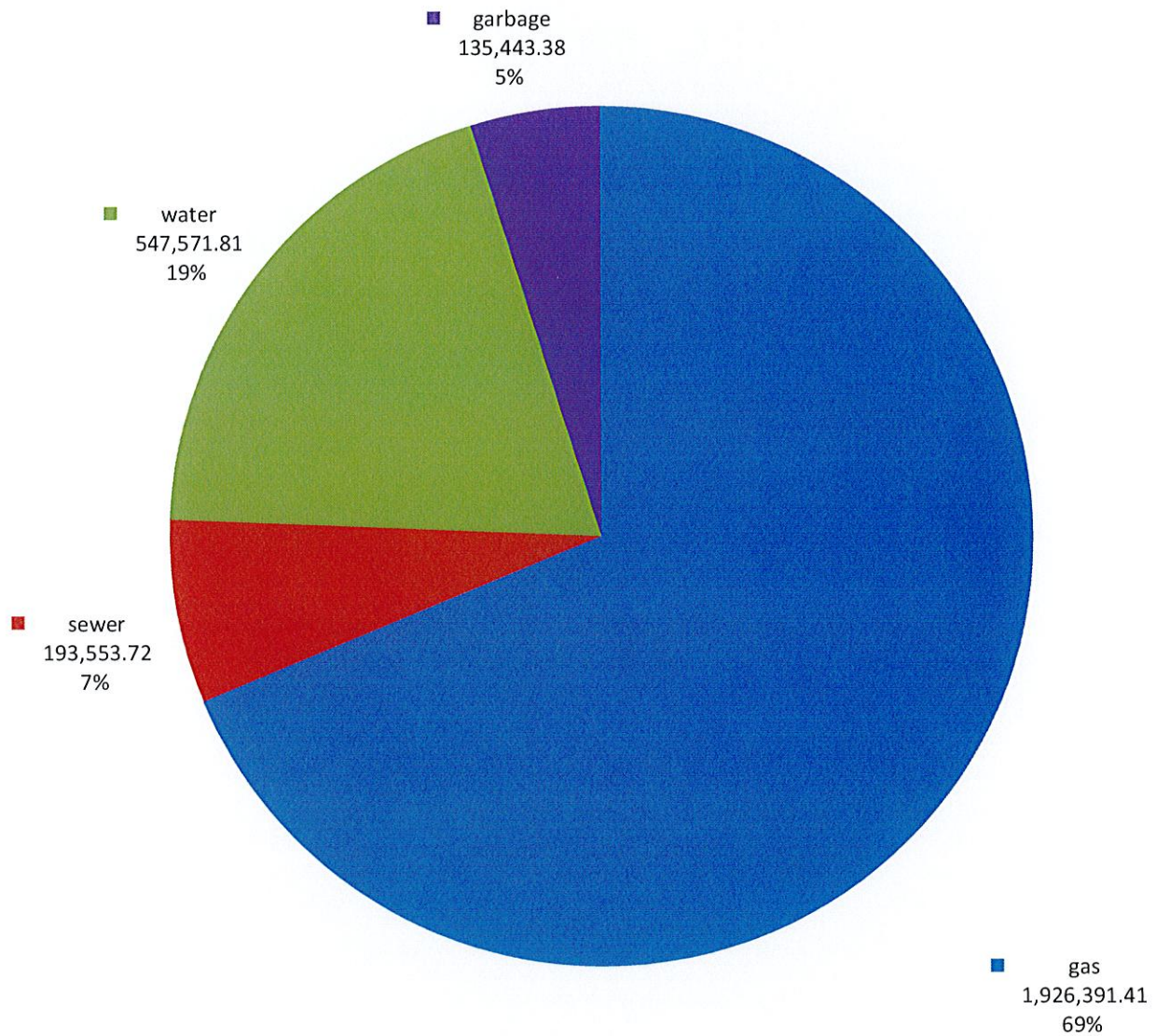
CITY OF WALKER - SPECIAL REVENUE FUND  
STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCE -  
BUDGET AND ACTUAL

	FOR PERIOD ENDED 03/31/23				PROJECTED THROUGH 01/00/00			
	PRIOR YEAR 3/31/2022	CURRENT YEAR 3/31/2023	ORIGINAL BUDGET	BUDGET	BUDGET REMAINING	Projected Actual 1/0/1900	Projected Annual Budget Remaining	% Variance
<b>Revenues:</b>								
Taxes	496,054.74	478,686.06	1,650,000.00	1,650,000.00	(1,171,313.94)	1,519,262.81	(130,737.19)	-7.92%
Interest	8,867.18	11,284.51	40,000.00	40,000.00	(28,715.49)	45,138.04	5,138.04	12.85%
Miscellaneous	-	-	-	-	-	-	-	#DIV/0!
Total Revenues	504,921.92	489,970.57	1,690,000.00	1,690,000.00	(1,200,029.43)	1,564,400.85	(125,599.15)	-7.43%
<b>Expenditures:</b>								
General Expenses	7,531.91	7,535.51	28,000.00	28,000.00	20,464.49	30,142.04	(2,142.04)	-7.65%
Debt Service	-	-	-	-	-	-	-	#DIV/0!
Total Expenditures	7,531.91	7,535.51	28,000.00	28,000.00	20,464.49	30,142.04	(2,142.04)	-7.65%
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	497,390.01	482,435.06	1,662,000.00	1,662,000.00	(1,179,564.94)	1,534,258.81	(127,741.19)	
Other Financing Sources (Uses):								
Issuance of Bonds	-	-	-	-	-	-	-	#DIV/0!
Payment to Refund Bonds	-	-	-	-	-	-	-	#DIV/0!
Discounts on Bond Issuance	-	-	-	-	-	-	-	
Transfers Out	(253,016.71)	(253,016.71)	(2,125,000.00)	(2,125,000.00)	(1,871,983.29)	(1,295,000.00)	(830,000.00)	39.06%
Total Other Financing Sources (Uses)	(253,016.71)	(253,016.71)	(2,125,000.00)	(2,125,000.00)	(1,871,983.29)	(1,295,000.00)	(830,000.00)	39.06%
<b>NET CHANGE IN FUND BALANCE</b>	244,373.30	229,418.35	(463,000.00)	(463,000.00)	692,418.35	239,258.81	\$ 702,258.81	151.68%



# Enterprise Fund

Total Operating Expenditures through March 31, 2023 \$ 2,802,960.32





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

	CURRENT YEAR <u>3/31/2023</u>	PRIOR YEAR <u>3/31/2022</u>	<b>UNAUDITED</b> PRIOR YEAR <u>12/31/2022</u>
<b>Current Assets:</b>			
Cash and Cash Equivalents	7,390,524.84	6,436,809.58	6,794,445.37
Due from Other Funds	439,500.12	186,809.13	513,526.24
	7,830,024.96	6,623,618.71	7,307,971.61
<b>Receivables:</b>			
Accounts, Net	1,088,552.34	1,363,438.32	1,570,486.92
Unbilled Utility Sales	559,978.92	559,978.92	559,978.92
Due from Other Governments	93,727.79	359,219.74	93,727.79
	1,742,259.05	2,282,636.98	2,224,193.63
Inventory, at Cost	501,499.51	501,499.51	501,499.51
Prepaid Expenses	74,805.26	74,805.26	74,805.26
	10,148,588.78	9,482,560.46	10,108,470.01
<b>Noncurrent Assets:</b>			
<b>Restricted Cash, Cash Equivalents, and Investments:</b>			
Revenue Bond Covenant Accounts	535,946.98	533,373.19	380,928.91
Investments - Customer Deposits	932,845.18	872,955.04	907,975.38
Unamortized Bond Issuance Costs	24,850.00	24,850.00	24,850.00
Capital Assets, at Cost (Net of Accumulated Depreciation)	17,851,099.78	17,093,428.70	17,688,475.93
Total Noncurrent Assets	19,344,741.94	18,524,606.93	19,002,230.22
Total Assets	\$ 29,912,350.72	\$ 28,426,187.39	\$ 29,529,720.23





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

	CURRENT YEAR <u>3/31/2023</u>	PRIOR YEAR <u>3/31/2022</u>	<b>UNAUDITED</b> PRIOR YEAR <u>12/31/2022</u>
Current Liabilities:			
Accounts Payable	\$ 521,307.01	\$ 518,712.26	\$ 1,092,640.17
Accrued Salaries and Wages	28,789.10	28,789.10	28,789.10
Accumulated Unpaid Vacation	24,387.00	24,387.00	24,387.00
Customers' Deposits	914,906.31	857,066.24	900,665.98
Due to LP Sewer District	45,319.09	-	23,921.50
Due to Other Funds	(255,233.87)	(335,644.39)	(255,349.80)
Other Current Liabilities	100,616.21	118,407.05	105,655.30
Bonds Payable	1,875,287.48	1,903,951.05	1,875,287.48
Municipal Lease	0.05	0.05	0.05
Accrued Bond Interest	32,042.56	32,042.56	32,042.56
Total Current Liabilities	<u>3,287,420.94</u>	<u>3,147,710.92</u>	<u>3,828,039.34</u>
Noncurrent Liabilities:			
Bonds Payable - Less Current Portion	2,941,167.34	3,635,609.73	2,974,102.79
Relocation of Utilities	-	-	-
Accumulated Unpaid Vacation	132,833.01	132,833.01	132,833.01
Total Noncurrent Liabilities	<u>3,074,000.35</u>	<u>3,768,442.74</u>	<u>3,106,935.80</u>
Total Liabilities	<u>6,361,421.29</u>	<u>6,916,153.66</u>	<u>6,934,975.14</u>
Net Assets:			
Invested in Capital Assets, Net of Related Debt	13,832,927.00	13,988,842.00	13,832,928.00
Reserved for Debt Service	338,319.00	380,902.00	338,319.00
Unrestricted	9,379,683.43	7,140,289.73	8,423,498.09
Total Net Position	<u>23,550,929.43</u>	<u>21,510,033.73</u>	<u>22,594,745.09</u>
Total Liabilities and Net Position	<u>\$ 29,912,350.72</u>	<u>\$ 28,426,187.39</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 March 31, 2023

	CURRENT YEAR <u>03/31/23</u>	PRIOR YEAR <u>03/31/22</u>	UNAUDITED PRIOR YEAR <u>12/31/22</u>
<b>Operating Revenues:</b>			
Charges for Services	\$ 3,580,773.36	\$ 3,874,236.10	\$ 12,055,410.80
Waste Management CNG	208,230.01	192,110.07	944,831.81
Waste Management Fees	-	-	-
Waste Management Fees - Chemicals	-	-	-
Delinquent Charges	50,273.34	5,545.95	140,820.23
Miscellaneous Charges	<u>248,618.05</u>	<u>200,086.15</u>	<u>955,960.28</u>
Total Operating Revenues	4,087,894.76	4,271,978.27	14,097,023.12
<b>Operating Expenses:</b>			
Natural Gas Purchases	1,377,591.04	1,383,741.46	4,222,178.47
Salaries and Wages	363,820.54	360,751.27	1,515,539.37
Payroll Taxes and Benefits	190,751.46	181,545.69	668,040.27
Contract Services	324,445.82	302,939.75	1,155,756.09
Depreciation	-	-	-
Equipment Expense	31,742.98	25,881.83	124,776.68
Equipment Rental	18,835.41	21,998.80	80,831.49
Lab Fees	12,111.48	12,443.00	43,602.34
Maintenance	272,081.93	288,975.86	1,453,975.41
Maintenance - Waste Management Chem	-	-	-
Small Tools and Supplies	9,012.84	7,865.51	52,895.03
Utilities	56,323.04	51,718.38	307,261.65
Insurance Expense	11,620.50	5,817.15	164,871.51
Miscellaneous Expense	23,921.07	31,046.06	149,497.23
Office Expense	11,054.41	8,812.00	30,203.85
Professional Fees	77,519.20	43,493.64	337,852.58
Telephone Expense	16,347.12	12,794.10	52,519.86
Bad Debt Expense	<u>5,781.48</u>	<u>4,449.63</u>	<u>20,754.90</u>
Total Operating Expenses	<u>2,802,960.32</u>	<u>2,744,274.13</u>	<u>10,380,556.73</u>
Operating Income (Loss) Before Depreciation	1,284,934.44	1,527,704.14	3,716,466.39
Depreciation	<u>-</u>	<u>-</u>	<u>-</u>
Operating Income (Loss) After Depreciation	1,284,934.44	1,527,704.14	3,716,466.39
<b>Add:</b>			
Nonoperating Revenues	155,716.24	(11,336.12)	1,318,589.72
Donations	-	-	-
Transfers In	240,000.00	240,000.00	960,000.00
<b>Less:</b>			
Nonoperating Expenses	4,466.34	(14,648.13)	119,328.61
Transfers Out	<u>720,000.00</u>	<u>875,000.01</u>	<u>3,895,000.00</u>
Change in Net Assets	956,184.34	896,016.14	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>\$ 23,550,925.13</u>	<u>\$ 21,510,029.43</u>	<u>\$ 22,594,740.79</u>

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

FOR PERIOD ENDED 03/31/23

	PRIOR YEAR <u>3/31/2022</u>	CURRENT YEAR <u>3/31/2023</u>	ORIGINAL <u>BUDGET</u>	<u>BUDGET</u>
<b>OPERATING REVENUES</b>				
CHARGES FOR SERVICES	\$ 3,107,414.44	\$ 2,732,431.24	\$ 8,450,000.00	\$ 8,450,000.00
Charges for Services	58,620.00	58,871.00	235,000.00	235,000.00
Fuel Adjustment	133,490.07	149,359.01	650,000.00	650,000.00
WASTE MANAGEMENT CNG	192,110.07	208,230.01	885,000.00	885,000.00
DELINQUENT CHARGES	(3.45)	38,636.11	90,000.00	90,000.00
MISCELLANEOUS CHARGES	150,075.76	183,775.98	652,000.00	652,000.00
TOTAL OPERATING REVENUES	<u>3,449,596.82</u>	<u>3,163,073.34</u>	<u>10,077,000.00</u>	<u>10,077,000.00</u>
<b>OPERATING EXPENSES</b>				
NATURAL GAS PURCHASES	1,383,741.46	1,377,591.04	4,367,000.00	4,367,000.00
SALARIES AND WAGES	176,582.78	186,658.30	775,000.00	775,000.00
PAYROLL TAXES AND BENEFITS	98,962.37	114,313.85	420,500.00	420,500.00
CONTRACT SERVICES	47,298.51	77,765.31	262,400.00	262,400.00
DEPRECIATION	-	-	-	-
EQUIPMENT EXPENSES	16,117.06	22,773.39	83,000.00	83,000.00
EQUIPMENT RENTAL	5,863.44	3,381.05	14,500.00	14,500.00
MAINTENANCE	2,020.79	67,766.22	191,500.00	191,500.00
SMALL TOOLS AND SUPPLIES	1,493.63	2,840.58	18,000.00	18,000.00
UTILITIES	2,766.27	4,059.85	16,200.00	16,200.00
INSURANCE	1,873.08	4,165.44	104,800.00	104,800.00
MISCELLANEOUS	\$27,092.17	\$20,231.59	71,500.00	\$71,500.00
OFFICE EXPENSE	4,433.59	3,718.36	13,700.00	13,700.00
PROFESSIONAL FEES	17,269.43	29,766.95	153,500.00	153,500.00
TELEPHONE EXPENSE	6,632.36	9,755.55	30,100.00	30,100.00
BAD DEBT EXPENSE	877.27	1,603.93	15,000.00	15,000.00
TOTAL OPERATING EXPENSES	<u>1,793,024.21</u>	<u>1,926,391.41</u>	<u>6,536,700.00</u>	<u>6,536,700.00</u>
OPERATING INCOME (LOSS) BEFORE DEPRECIATION	1,656,572.61	1,236,681.93	3,540,300.00	3,540,300.00
DEPRECIATION	-	-	309,700.00	309,700.00
OPERATING INCOME (LOSS) AFTER DEPRECIATION	<u>1,656,572.61</u>	<u>1,236,681.93</u>	<u>3,230,600.00</u>	<u>3,230,600.00</u>
ADD:				
NONOPERATING REVENUES	(17,826.17)	45,617.93	766,500.00	766,500.00
DONATIONS	-	-	-	-
TRANSFERS IN	\$0.00	\$0.00	\$0.00	\$0.00
LESS:				
NONOPERATING EXPENSES	(\$21,625.77)	\$146.87	\$75,600.00	\$75,600.00
TRANSFERS OUT	875,000.01	720,000.00	3,575,000.00	3,575,000.00
GAS DEPARTMENT NET INCOME (LOSS)	<u>\$ 785,372.20</u>	<u>\$ 562,152.99</u>	<u>\$ 346,500.00</u>	<u>\$ 346,500.00</u>

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

PROJECTED THROUGH 01/00/00

	BUDGET REMAINING	Projected Actual 1/0/1900	Projected Annual Budget Remaining	% Variance
<b>OPERATING REVENUES</b>				
CHARGES FOR SERVICES	\$ (5,717,568.76)	\$ 8,868,558.60	\$ 418,558.60	4.95%
Charges for Services	(176,129.00)	235,484.00	484.00	0.00
Fuel Adjustment	(500,640.99)	597,436.04	(52,563.96)	(0.08)
WASTE MANAGEMENT CNG	(676,769.99)	832,920.04	(52,079.96)	(0.06)
DELINQUENT CHARGES	(51,363.89)	154,544.44	64,544.44	0.72
MISCELLANEOUS CHARGES	(468,224.02)	735,103.92	83,103.92	0.13
TOTAL OPERATING REVENUES	<u>(6,913,926.66)</u>	<u>10,591,127.00</u>	<u>514,127.00</u>	5.10%
<b>OPERATING EXPENSES</b>				
NATURAL GAS PURCHASES	2,989,408.96	4,222,178.47	144,821.53	3.32%
SALARIES AND WAGES	588,341.70	808,852.63	(33,852.63)	-4.37%
PAYROLL TAXES AND BENEFITS	306,186.15	464,487.37	(43,987.37)	-10.46%
CONTRACT SERVICES	184,634.69	\$311,061.24	(48,661.24)	-18.54%
DEPRECIATION	-	-	-	#DIV/0!
EQUIPMENT EXPENSES	60,226.61	91,093.56	(8,093.56)	-9.75%
EQUIPMENT RENTAL	11,118.95	13,524.20	975.80	6.73%
MAINTENANCE	123,733.78	271,064.88	(79,564.88)	-41.55%
SMALL TOOLS AND SUPPLIES	15,159.42	11,362.32	6,637.68	36.88%
UTILITIES	12,140.15	16,239.40	(39.40)	-0.24%
INSURANCE	100,634.56	45,105.62	59,694.38	56.96%
MISCELLANEOUS	51,268.41	\$80,926.36	(9,426.36)	-13.18%
OFFICE EXPENSE	9,981.64	14,873.44	(1,173.44)	-8.57%
PROFESSIONAL FEES	123,733.05	132,675.27	20,824.73	13.57%
TELEPHONE EXPENSE	20,344.45	39,022.20	(8,922.20)	-29.64%
BAD DEBT EXPENSE	13,396.07	6,415.72	8,584.28	57.23%
TOTAL OPERATING EXPENSES	<u>4,610,308.59</u>	<u>6,528,882.68</u>	<u>7,817.32</u>	0.12%
OPERATING INCOME (LOSS) BEFORE DEPRECIATION	(2,303,618.07)	4,062,244.32	521,944.32	
DEPRECIATION	309,700.00	-	309,700.00	100.00%
OPERATING INCOME (LOSS) AFTER DEPRECIATION	<u>(1,993,918.07)</u>	<u>4,062,244.32</u>	<u>831,644.32</u>	
ADD:				
NONOPERATING REVENUES	(720,882.07)	727,474.87	(39,025.13)	-5.09%
DONATIONS	\$0.00	-	\$0.00	#DIV/0!
TRANSFERS IN	\$0.00	\$0.00	\$0.00	#DIV/0!
LESS:				
NONOPERATING EXPENSES	75,453.13	\$75,387.63	212.37	0.28%
TRANSFERS OUT	2,855,000.00	3,575,000.00	-	0.00%
GAS DEPARTMENT NET INCOME (LOSS)	<u>\$ 215,652.99</u>	<u>\$ 1,139,331.56</u>	<u>\$ 792,831.56</u>	

## CITY OF WALKER - ENTERPRISE FUND

## SEWER DEPARTMENT STATEMENT OF NET

## INCOME (LOSS) FROM OPERATIONS

FOR PERIOD ENDED 03/31/23

	PRIOR YEAR 3/31/2022	CURRENT YEAR 3/31/2023	ORIGINAL BUDGET	BUDGET
<b>OPERATING REVENUES</b>				
CHARGES FOR SERVICES	\$ 255,870.69	\$ 288,942.96	\$ 1,120,000.00	\$ 1,120,000.00
WASTE MANAGEMENT FEES-CHEMICALS		-	-	-
DELINQUENT CHARGES	1,671.71	3,954.88	13,500.00	13,500.00
MISCELLANEOUS CHARGES	1,630.00	4,041.50	8,400.00	8,400.00
TOTAL OPERATING REVENUES	259,172.40	296,939.34	1,141,900.00	1,141,900.00
<b>OPERATING EXPENSES</b>				
SALARIES AND WAGES	113,940.07	90,371.87	420,000.00	420,000.00
PAYROLL TAXES AND BENEFITS	53,101.75	48,972.68	173,200.00	173,200.00
CONTRACT SERVICES	8,126.52	3,704.17	25,000.00	25,000.00
EQUIPMENT EXPENSES	1,831.88	2,640.37	9,200.00	9,200.00
EQUIPMENT RENTAL	13,168.91	12,345.36	80,000.00	80,000.00
LAB FEES	12,348.00	12,058.98	45,000.00	45,000.00
MAINTENANCE	190,072.68	(35,049.14)	489,700.00	489,700.00
MAINTENANCE-WASTE MGMT CHEMICALS	-	-	-	-
SMALL TOOLS AND SUPPLIES	3,730.42	3,750.58	23,000.00	23,000.00
UTILITIES	31,560.29	33,097.74	166,000.00	166,000.00
INSURANCE	2,445.67	4,165.44	75,800.00	75,800.00
MISCELLANEOUS	2,446.71	2,515.22	20,750.00	20,750.00
OFFICE EXPENSE	773.75	3,332.67	4,600.00	4,600.00
PROFESSIONAL FEES	20,191.41	7,649.88	60,000.00	60,000.00
TELEPHONE EXPENSE	2,751.09	2,966.41	12,500.00	12,500.00
BAD DEBT EXPENSE	956.00	1,031.49	3,100.00	3,100.00
TOTAL OPERATING EXPENSES	457,445.15	193,553.72	1,607,850.00	1,607,850.00
OPERATING INCOME (LOSS) BEFORE DEPRECIATION	(198,272.75)	103,385.62	(465,950.00)	(465,950.00)
DEPRECIATION	-	-	398,000.00	398,000.00
OPERATING INCOME (LOSS) AFTER DEPRECIATION	(198,272.75)	103,385.62	(863,950.00)	(863,950.00)
ADD:				
NONOPERATING REVENUES	2,736.05	108,137.76	750,775.00	750,775.00
TRANSFERS IN	240,000.00	240,000.00	1,790,000.00	1,790,000.00
LESS:				
NONOPERATING EXPENSES	4,425.51	1,680.22	22,000.00	22,000.00
SEWER DEPARTMENT NET INCOME (LOSS)	\$ 40,037.79	\$ 449,843.16	\$ 1,654,825.00	\$ 1,654,825.00

## CITY OF WALKER - ENTERPRISE FUND

SEWER DEPARTMENT STATEMENT OF NET  
INCOME (LOSS) FROM OPERATIONS

PROJECTED THROUGH 01/00/00

	BUDGET REMAINING	Projected Actual 1/0/1900	Projected Annual Budget Remaining	% Variance
<b>OPERATING REVENUES</b>				
CHARGES FOR SERVICES	\$ (831,057.04)	\$ 1,066,307.18	\$ (53,692.82)	-4.79%
WASTE MANAGEMENT FEES-CHEMICALS	-	-	-	#DIV/0!
DELINQUENT CHARGES	(9,545.12)	15,819.52	2,319.52	17.18%
MISCELLANEOUS CHARGES	(4,358.50)	16,166.00	7,766.00	92.45%
TOTAL OPERATING REVENUES	<u>(844,960.66)</u>	<u>1,098,292.70</u>	<u>(43,607.30)</u>	-3.82%
<b>OPERATING EXPENSES</b>				
SALARIES AND WAGES	329,628.13	391,611.43	28,388.57	6.76%
PAYROLL TAXES AND BENEFITS	124,227.32	198,734.03	(25,534.03)	-14.74%
CONTRACT SERVICES	21,295.83	14,816.68	10,183.32	40.73%
EQUIPMENT EXPENSES	6,559.63	10,561.48	(1,361.48)	-14.80%
EQUIPMENT RENTAL	67,654.64	49,381.44	30,618.56	38.27%
LAB FEES	32,941.02	48,235.92	(3,235.92)	-7.19%
MAINTENANCE	524,749.14	(140,196.56)	629,896.56	128.63%
MAINTENANCE-WASTE MGMT CHEMICALS	-	-	-	#DIV/0!
SMALL TOOLS AND SUPPLIES	19,249.42	15,002.32	7,997.68	34.77%
UTILITIES	132,902.26	132,390.96	33,609.04	20.25%
INSURANCE	71,634.56	73,974.40	1,825.60	2.41%
MISCELLANEOUS	18,234.78	10,060.88	10,689.12	51.51%
OFFICE EXPENSE	1,267.33	13,330.68	(8,730.68)	-189.80%
PROFESSIONAL FEES	52,350.12	38,290.70	21,709.30	36.18%
TELEPHONE EXPENSE	9,533.59	11,865.64	634.36	5.07%
BAD DEBT EXPENSE	2,068.51	4,125.96	(1,025.96)	-33.10%
TOTAL OPERATING EXPENSES	<u>1,414,296.28</u>	<u>872,185.96</u>	<u>735,664.04</u>	45.75%
OPERATING INCOME (LOSS) BEFORE DEPRECIATION	569,335.62	226,106.74	692,056.74	
DEPRECIATION	398,000.00	-	398,000.00	100.00%
OPERATING INCOME (LOSS) AFTER DEPRECIATION	<u>967,335.62</u>	<u>226,106.74</u>	<u>1,090,056.74</u>	
ADD:				
NONOPERATING REVENUES	(642,637.24)	750,275.00	(500.00)	-0.07%
TRANSFERS IN	(1,550,000.00)	1,790,000.00	-	0.00%
LESS:				
NONOPERATING EXPENSES	20,319.78	17,905.27	4,094.73	18.61%
SEWER DEPARTMENT NET INCOME (LOSS)	<u>\$ (1,204,981.84)</u>	<u>\$ 2,748,476.47</u>	<u>\$ 1,093,651.47</u>	

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

FOR PERIOD ENDED 03/31/23

	PRIOR YEAR <u>3/31/2022</u>	CURRENT YEAR <u>3/31/2023</u>	ORIGINAL BUDGET	<u>BUDGET</u>
<b>OPERATING REVENUES</b>				
CHARGES FOR SERVICES	\$ 407,803.81	\$ 456,055.22	\$ 1,835,000.00	\$ 1,835,000.00
DELINQUENT CHARGES	3,116.42	6,342.25	25,000.00	25,000.00
MISCELLANEOUS CHARGES	48,363.39	60,800.57	211,000.00	211,000.00
TOTAL OPERATING REVENUES	<u>459,283.62</u>	<u>523,198.04</u>	<u>2,071,000.00</u>	<u>2,071,000.00</u>
<b>OPERATING EXPENSES</b>				
SALARIES AND WAGES	70,228.42	86,790.37	340,000.00	340,000.00
PAYROLL TAXES AND BENEFITS	29,481.57	27,464.93	145,000.00	145,000.00
CONTRACT SERVICES	112,668.88	108,136.50	444,000.00	444,000.00
EQUIPMENT EXPENSES	7,932.89	6,329.22	41,000.00	41,000.00
EQUIPMENT RENTAL	2,966.45	3,109.00	13,100.00	13,100.00
LAB FEES	95.00	52.50	20,000.00	20,000.00
MAINTENANCE	96,882.39	239,364.85	532,800.00	532,800.00
SMALL TOOLS AND SUPPLIES	2,641.46	2,421.68	16,000.00	16,000.00
UTILITIES	17,391.82	19,165.45	99,000.00	99,000.00
INSURANCE	1,498.40	3,289.62	67,500.00	67,500.00
MISCELLANEOUS	1,507.18	1,174.26	66,800.00	66,800.00
OFFICE EXPENSE	3,604.66	4,003.38	10,000.00	10,000.00
PROFESSIONAL FEES	5,714.80	39,893.87	37,500.00	37,500.00
TELEPHONE EXPENSE	3,410.65	3,625.16	13,500.00	13,500.00
BAD DEBT EXPENSE	2,248.56	2,751.02	7,500.00	7,500.00
TOTAL OPERATING EXPENSES	<u>358,273.13</u>	<u>547,571.81</u>	<u>1,853,700.00</u>	<u>1,853,700.00</u>
OPERATING INCOME (LOSS) BEFORE DEPRECIATION	101,010.49	(24,373.77)	217,300.00	217,300.00
DEPRECIATION	-	-	277,000.00	277,000.00
OPERATING INCOME (LOSS) AFTER DEPRECIATION	101,010.49	(24,373.77)	(59,700.00)	(59,700.00)
ADD: NONOPERATING REVENUES	3,754.00	1,960.55	267,500.00	267,500.00
LESS: NONOPERATING EXPENSES	2,552.13	2,639.25	37,000.00	37,000.00
WATER DEPARTMENT NET INCOME (LOSS)	<u>\$ 102,212.36</u>	<u>\$ (25,052.47)</u>	<u>\$ 170,800.00</u>	<u>\$ 170,800.00</u>



## CITY OF WALKER - ENTERPRISE FUND

## WATER DEPARTMENT STATEMENT OF NET

## INCOME (LOSS) FROM OPERATIONS

## PROJECTED THROUGH 01/00/00

	BUDGET REMAINING	Projected Actual 1/0/1900	Projected Annual Budget Remaining	% Variance
<b>OPERATING REVENUES</b>				
CHARGES FOR SERVICES	\$ (1,378,944.78)	\$ 1,715,724.23	\$ (119,275.77)	-6.50%
DELINQUENT CHARGES	(18,657.75)	25,369.00	369.00	1.48%
MISCELLANEOUS CHARGES	(150,199.43)	243,202.28	32,202.28	15.26%
TOTAL OPERATING REVENUES	<u>(1,547,801.96)</u>	<u>1,984,295.51</u>	<u>(86,704.49)</u>	-4.19%
<b>OPERATING EXPENSES</b>				
SALARIES AND WAGES	253,209.63	376,091.60	(36,091.60)	-10.62%
PAYROLL TAXES AND BENEFITS	117,535.07	112,839.79	32,160.21	22.18%
CONTRACT SERVICES	335,863.50	432,546.00	11,454.00	2.58%
EQUIPMENT EXPENSES	34,670.78	25,316.88	15,683.12	38.25%
EQUIPMENT RENTAL	9,991.00	12,436.00	664.00	5.07%
LAB FEES	19,947.50	210.00	19,790.00	98.95%
MAINTENANCE	293,435.15	895,939.40	(363,139.40)	-68.16%
SMALL TOOLS AND SUPPLIES	13,578.32	9,686.72	6,313.28	39.46%
UTILITIES	79,834.55	76,661.80	22,338.20	22.56%
INSURANCE	64,210.38	47,440.21	20,059.80	29.72%
MISCELLANEOUS	65,625.74	4,697.04	62,102.96	92.97%
OFFICE EXPENSE	5,996.62	16,013.52	(6,013.52)	-60.14%
PROFESSIONAL FEES	(2,393.87)	165,322.91	(127,822.91)	-340.86%
TELEPHONE EXPENSE	9,874.84	14,500.64	(1,000.64)	-7.41%
BAD DEBT EXPENSE	4,748.98	11,004.08	(3,504.08)	-46.72%
TOTAL OPERATING EXPENSES	<u>1,306,128.19</u>	<u>2,200,706.59</u>	<u>(347,006.59)</u>	-18.72%
OPERATING INCOME (LOSS) BEFORE DEPRECIATION	(241,673.77)	(216,411.08)	(433,711.08)	
DEPRECIATION	277,000.00	-	277,000.00	100.00%
OPERATING INCOME (LOSS) AFTER DEPRECIATION	<u>35,326.23</u>	<u>(216,411.08)</u>	<u>(156,711.08)</u>	
ADD: NONOPERATING REVENUES	(265,539.45)	267,842.20	342.20	0.13%
LESS: NONOPERATING EXPENSES	34,360.75	25,382.50	11,617.50	31.40%
WATER DEPARTMENT NET INCOME (LOSS)	<u>\$ (195,852.47)</u>	<u>\$ 26,048.63</u>	<u>\$ (144,751.38)</u>	

## CITY OF WALKER - ENTERPRISE FUND

## GARBAGE DEPARTMENT STATEMENT OF NET

## INCOME (LOSS) FROM OPERATIONS

FOR PERIOD ENDED 03/31/23

	PRIOR YEAR <u>3/31/2022</u>	CURRENT YEAR <u>3/31/2023</u>	ORIGINAL BUDGET	<b>BUDGET</b>	BUDGET REMAINING
<b>OPERATING REVENUES</b>					
CHARGES FOR SERVICES	\$ 103,147.16	\$ 103,343.94	\$ 430,000.00	\$ <b>430,000.00</b>	\$ (326,656.06)
DELINQUENT CHARGES	761.27	1,340.10	6,000.00	<b>6,000.00</b>	(4,659.90)
MISCELLANEOUS CHARGES	17.00	-	200.00	<b>200.00</b>	(200.00)
TOTAL OPERATING REVENUES	<u>103,925.43</u>	<u>104,684.04</u>	<u>436,200.00</u>	<b>436,200.00</b>	<u>(331,515.96)</u>
<b>OPERATING EXPENSES</b>					
CONTRACT SERVICES	134,845.84	134,839.84	430,000.00	<b>430,000.00</b>	295,160.16
PROFESSIONAL FEES	318.00	208.50	2,500.00	<b>2,500.00</b>	2,291.50
BAD DEBT EXPENSE	367.80	395.04	1,400.00	<b>1,400.00</b>	1,004.96
TOTAL OPERATING EXPENSES	<u>135,531.64</u>	<u>135,443.38</u>	<u>433,900.00</u>	<b>433,900.00</b>	<u>298,456.62</u>
OPERATING INCOME (LOSS)	<u>(31,606.21)</u>	<u>(30,759.34)</u>	<u>2,300.00</u>	<b>2,300.00</b>	<u>(33,059.34)</u>
GARBAGE DEPARTMENT NET INCOME (LOSS)	<u>\$ (31,606.21)</u>	<u>\$ (30,759.34)</u>	<u>\$ 2,300.00</u>	<b>\$ 2,300.00</b>	<u>\$ (33,059.34)</u>

CITY OF WALKER - ENTERPRISE FUND

**GARBAGE DEPARTMENT STATEMENT OF NET  
INCOME (LOSS) FROM OPERATIONS**

PROJECTED THROUGH 01/00/00
----------------------------

	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	5,360.40	(639.60)	-10.66%
MISCELLANEOUS CHARGES	-	(200.00)	-100.00%
TOTAL OPERATING REVENUES	<u>417,959.73</u>	<u>(18,240.27)</u>	-4.18%
<b>OPERATING EXPENSES</b>			
CONTRACT SERVICES	512,788.70	(82,788.70)	-19.25%
PROFESSIONAL FEES	2,608.89	(108.89)	-4.36%
BAD DEBT EXPENSE	1,580.16	(180.16)	-12.87%
TOTAL OPERATING EXPENSES	<u>516,977.75</u>	<u>(83,077.75)</u>	-19.15%
OPERATING INCOME (LOSS)	(99,018.02)	(101,318.02)	
GARBAGE DEPARTMENT NET INCOME (LOSS)	<u>\$ (99,018.02)</u>	<u>\$ (101,318.02)</u>	



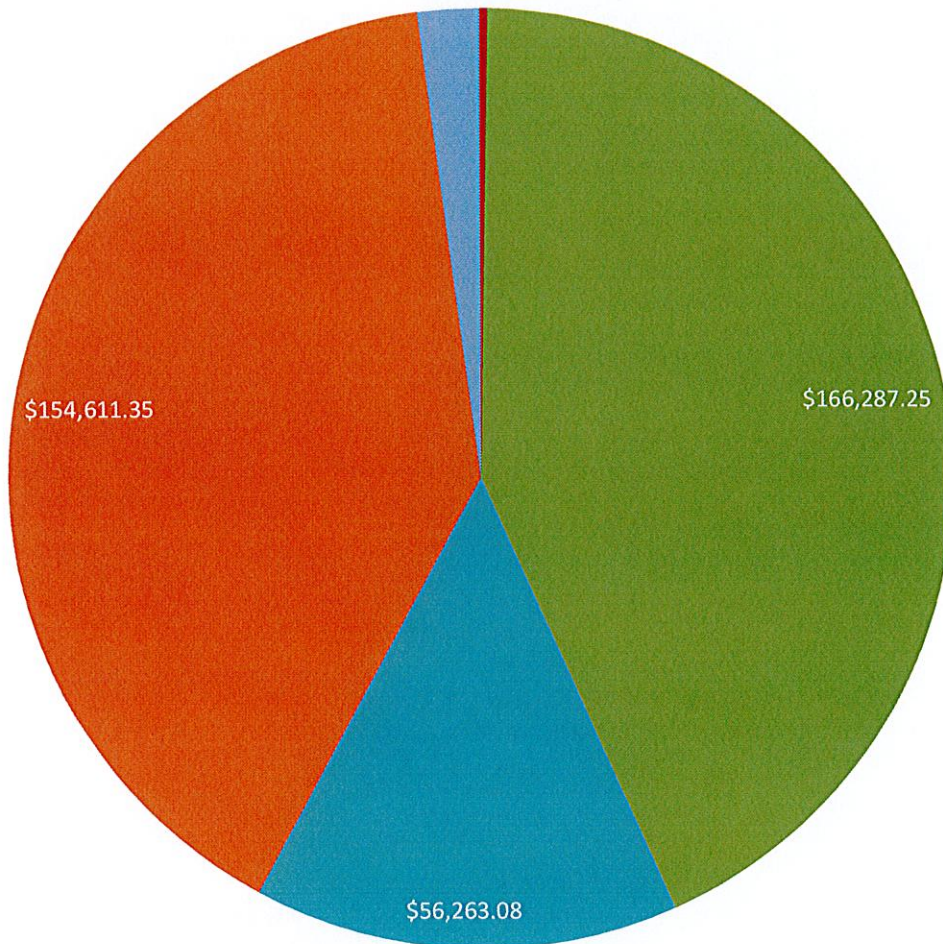
# Capital Outlay

Total Costs through

March 31, 2023

\$386,371.18

- 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 03/31/23

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	- 76.50		76.50	20,000.00 -	20,000.00 (76.50)
5780 5715	210001	2-Animal Control 2-Animal Control	Animal Control Shelter Enterprise Vehicles	27,883.17 76.50	26,839.17	1,044.00 76.50	300,000.00 -	298,956.00 (76.50)
5780 5780 5725 5725 5725	220001 200003	3-Parks 3-Parks 3-Parks 3-Parks 3-Parks	Stafford House First Responder Monument Parks and Recreation Lighting Cabin Air Tractor for Parks and Recreation Utility Vehicle for Parks and Recreation Utility Vehicle for Ballfields	80,182.71 143,648.00	73,039.93	7,142.78 3,437.97 143,648.00	- - 160,000.00 35,000.00 15,000.00 15,000.00	(7,142.78) (3,437.97) 16,352.00 35,000.00 2,941.50 15,000.00
5720 5725 5780 5780 5780 5780 5780 5715	200006 200009 210008 230006	5-Streets 5-Streets 5-Streets 5-Streets 5-Streets 5-Streets 5-Streets	Kubota MX600HSTC 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 12,058.50 - 263,052.63 116,883.60 13,191.26 47,143.00 76.50		37,305.08 12,058.50 - 2,722.20 2,785.80 1,315.00 76.50	- 15,000.00 40,000.00 980,868.10 747,890.40 560,000.00 -	(37,305.08) 2,941.50 40,000.00 978,145.90 745,104.60 560,000.00 (1,315.00) (76.50)

TOTAL GENERAL FUND CAPITAL OUTLAY 741,577.45 533,326.59 223,747.33 2,888,758.50 2,665,011.17

CITY OF WALKER - ENTERPRISE FUND  
CAPITAL OUTLAY DETAIL

FOR PERIOD ENDED 03/31/23

Acct #	FA # or Project #	Dept	Description	PRIOR YRS COSTS	CURRENT YR COSTS	TOTAL COSTS	TOTAL BUDGET	BUDGET REMAINING
1680	220006	6-Gas	Gas Relocate Cane Market Road Bridges	9,850.00	-	9,850.00	354,150.00	354,150.00
1680	230003	6-Gas	Gas Line extension Simms Road	-	-	-	68,000.00	68,000.00
1680	230009	6-Gas	Gas extension Dogwood Estates	-	-	-	226,000.00	226,000.00
1680	200018	6-Gas	Gas Relocate Eden Church Road at Lockhart	10,765.86	-	10,765.86	130,000.00	130,000.00
1680	230005	6-Gas	Gas Line Improvements Amite Church Road	31,839.70	152,521.30	184,361.00	220,000.00	67,478.70
1680		6-Gas	Gas Line extension Calvin Underwood Road	-	-	-	28,000.00	28,000.00
1680		6-Gas	Gas line extension Cook Road Phase I	-	-	-	131,900.00	131,900.00
1680		6-Gas	Gas line extension Cook Road Phase II	-	-	-	103,900.00	103,900.00
1680		6-Gas	Gas line extension Duff Road	-	-	-	32,000.00	32,000.00
1680		6-Gas	Gas Excavator	-	-	-	60,000.00	60,000.00
1615		6-Gas	Enterprise Vehicles	-	2,090.05	2,090.05	-	(2,090.05)
1680	230008	7-Sewer	Relocate sewer Fletcher Lane	-	-	-	300,000.00	300,000.00
1680	200009	7-Sewer	Relocate sewer Aydell Lane	-	8,012.50	8,012.50	-	(8,012.50)
1680		7-Sewer	Sewer Excavator	-	-	-	60,000.00	60,000.00
1680		7-Sewer	Sewer Bucket Truck	-	-	-	60,000.00	60,000.00
1680		7-Sewer	Sewer Backhoe	-	-	-	110,000.00	110,000.00
1680	230005	7-Sewer	Sewer Digester for capacity increase	-	-	-	300,000.00	300,000.00
1680	230007	7-Sewer	Sewer Infiltration Mitigation Project	-	-	-	426,475.00	426,475.00
TOTAL ENTERPRISE FUND CAPITAL OUTLAY				52,455.56	162,623.85	\$ 215,079.41	\$ 2,610,425.00	\$ 2,447,801.15

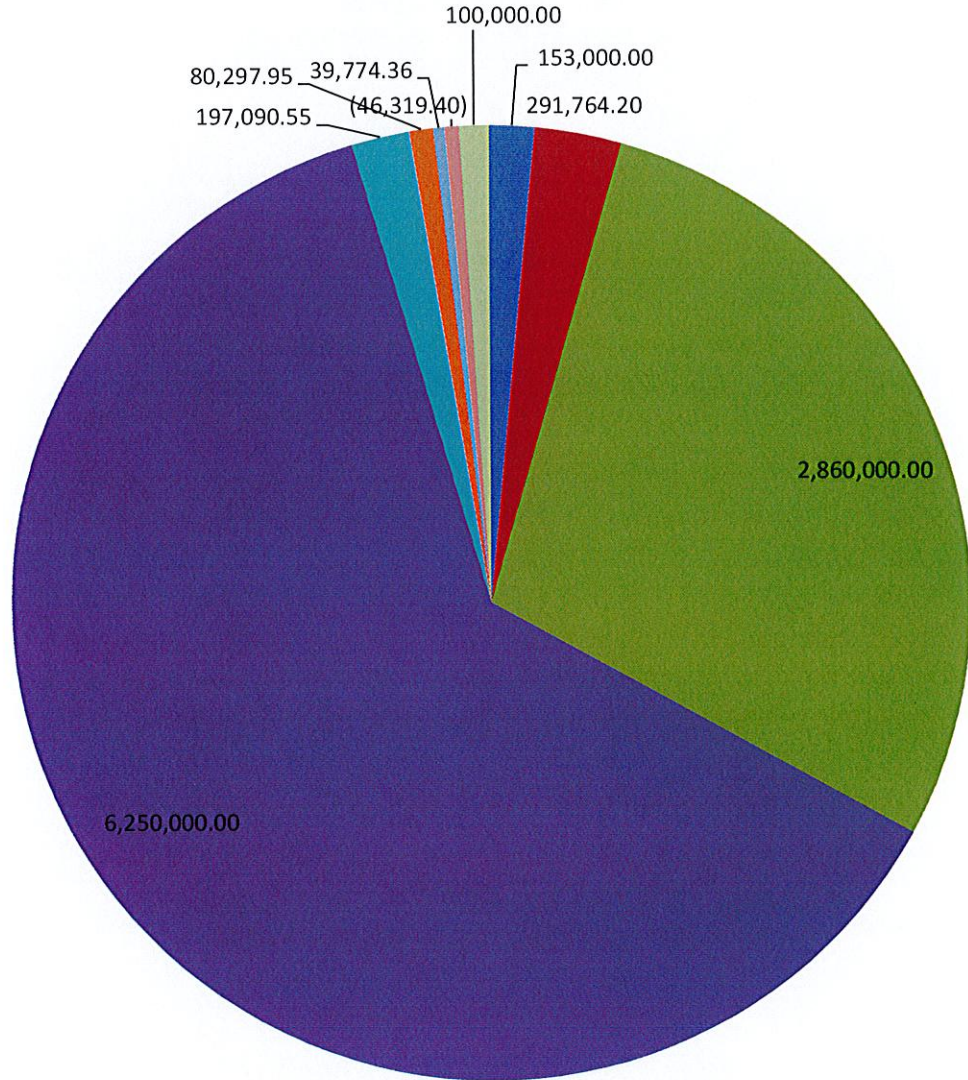




# Debt Service

Total Outstanding as of March 31, 2023 \$ 9,925,607.66

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



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

FOR PERIOD ENDED 03/31/23

Bond	Description	PRINCIPAL PAYMENTS	BUDGET	BUDGET REMAINING	12/31/2022 Principal	Payments	OUTSTANDING 3/31/2023
Series 2016	City of Walker 2016 Refunding Bonds. Total bond issue of \$4,890,000. \$4,307,000 reported in Enterprise Fund; and \$583,000 reported in Special Revenue Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Series 2018	Louisiana Local Government Environmental Facilities and Community Development Authority Revenue Bonds (City of Walker - City Hall Project), Series 2018	-	140,000.00	140,000.00	6,250,000.00	-	6,250,000.00
2023 Lease	Municipal Lease Program. Police Units	-	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.	11,042.86	42,000.00	30,957.14	91,340.81	11,042.86	80,297.95
Enterprise Leases	Enterprise Vehicle Lease Program	30,427.93	79,000.00	48,572.07	(15,891.47)	30,427.93	(46,319.40)
2018 Lease	Municipal Tractor Lease	12,442.90	48,000.00	35,557.10	52,217.26	12,442.90	39,774.36
Ferrington Property	Ferrington Property 10-Year Annual Payment Schedule (Pmt 2)	20,000.00	20,000.00	-	120,000.00	20,000.00	100,000.00
TOTAL GENERAL AND SPECIAL REVENUE FUNDS DEBT SERVICE		73,913.69	374,000.00	300,086.31			6,423,752.91

CITY OF WALKER - ENTERPRISE FUND  
DEBT SERVICE DETAIL

FOR PERIOD ENDED 03/31/23

Bond	Description	PRINCIPAL PAYMENTS	ORIGINAL BUDGET	BUDGET REMAINING	Original Principal	Outstanding 12/31/2022	OUTSTANDING 3/31/2023
Series 2016	City of Walker 2016 Refunding Bonds. Total bond issue of \$4,890,000. \$4,307,000 reported in Enterprise Fund; and \$583,000 reported in		\$ 540,000.00	\$ 540,000.00	\$ 4,536,000.00	\$ 2,860,000.00	\$ 2,860,000.00
Series 2010B	State of Louisiana Combined Utilities Revenue Bonds. Greenwhich Village water project. Total bond issue \$364,000.		20,000.00	20,000.00	364,000.00	153,000.00	153,000.00
Series 2011	State of Louisiana Combined Utilities Revenue Bonds. East Side sewer force main. Total bond issue \$750,000.		35,000.00	35,000.00	675,141.20	291,764.20	291,764.20
Enterprise Leases	Enterprise Leasing Vehicles	32,935.45	100,000.00	67,064.55	330,804.53	230,026.00	197,090.55
TOTAL ENTERPRISE FUND DEBT SERVICE		32,935.45	695,000.00	662,064.55	-	-	3,501,854.75



*General  
Fixed Assets  
and  
Long Term Debt*

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

	<u>Current Month</u>	<u>Prior Year</u>
<b>ASSETS</b>		
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>
<b>TOTAL FUND ASSETS</b>	<u><b>\$23,451,812.60</b></u>	<u><b>\$ 23,451,812.60</b></u>
<b>LIABILITIES</b>		
<b>TOTAL LIABILITIES</b>	<u>-</u>	<u>-</u>
<b>FUND BALANCE</b>		
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>
<b>NET PROFIT LOSS</b>		
<b>TOTAL FUND BALANCE</b>	<u><b>\$23,451,812.60</b></u>	<u><b>\$ 23,451,812.60</b></u>

CITY OF WALKER  
GENERAL LONG TERM DEBT  
BALANCE SHEET  
As of March 31, 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	(7,347,292.33)	(7,347,292.33)	(7,347,292.33)
<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*