



City of Walker
Financial Report
May 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

July 10, 2023

Members of the Council:

Presented herein are the revenue and expense statements of the City of Walker for the period ending May 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	\$ 2,638,884	\$ 796,979	\$ 5,991,551	\$ 9,427,414
Actual YTD Fund Expense	(3,787,879)	(12,403)	(3,991,948)	(7,792,230)
Other Financing Sources (Uses)	-	-	-	-
Net Profit (Loss) Before Transfer	(1,148,995)	784,576	1,999,603	\$ 1,635,184
Transfers In (Out)	1,226,033	(426,033)	(800,000)	\$ -
Net Change in Fund Balance	\$ 77,038	\$ 358,543		
Net Change in Net Assets			\$ 1,199,603	

Sincerely,

Mike Cotton
Financial Director

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

	<u>General Fund</u>	<u>Special Revenue Fund</u>	<u>Enterprise Fund</u>	<u>As of M</u>
<u>Where do city dollars come from?</u>				
Taxes (sales, ad valorem, franchise, alcohol)	1,953,821.24	777,910.03		2,731,731
Licenses and Permits	271,937.74			271,938
Fines and Forfeits	220,297.16			220,297
Fees	79,659.20		-	79,659
Intergovernmental	20,065.38		\$0.00	20,065
Charges for Services	4,425.00		5,444,451.63	5,448,877
Proceeds from Debt	-			-
Other	88,678.20	19,069.46	547,098.90	654,847
Total	2,638,883.92	796,979.49	5,991,550.53	9,427,414

<u>Where do city dollars go?</u>				
General Government	952,138.91	12,403.37		964,542
Animal Control	114,619.29			114,619
Parks and Recreation	353,283.57			353,284
Police Department	1,038,984.43			1,038,984
Street Department	541,703.24			541,703
Governmental Funds Capital Outlay	550,188.51			550,189
Governmental Funds Debt Service	236,961.00	-		236,961
Gas Department			\$2,617,541.89	2,617,542
Sewer Department			394,825.27	394,825
Water Department			806,958.22	806,958
Garbage Department			172,622.12	172,622
Total	3,787,878.95	12,403.37	3,991,947.50	7,792,229

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

<u>May 31, 2023</u>	<u>General Fund</u>	<u>Special Revenue Fund</u>	<u>Enterprise Fund</u>	<u>As of May 31, 2023</u>		<u>Inc (Dec)</u>
28.98%	2,022,819.42	810,089.41		2,832,909	30.23%	(101,178)
2.89%	240,072.75			240,073	2.56%	31,865
2.34%	153,250.24			153,250	1.64%	67,047
0.85%	61,665.00		-	61,665	0.66%	17,994
0.21%	36,873.00		\$63.00	36,936	0.39%	(16,871)
57.80%	4,425.00		5,578,637.05	5,583,062	59.58%	(134,185)
0.00%	-			-	0.00%	-
6.95%	59,723.96	15,122.52	388,476.57	463,323	4.94%	191,524
	<u>2,578,829.37</u>	<u>825,211.93</u>	<u>5,967,176.62</u>	<u>9,371,218</u>		<u>56,196</u>
12.38%	900,308.44	12,321.07		912,630	17.79%	51,912
1.47%	685.30			685	0.01%	113,934
4.53%	-			-	0.00%	353,284
13.33%	19,052.27			19,052	0.37%	1,019,932
6.95%	2,001.14			2,001	0.04%	539,702
7.06%	-			-	0.00%	550,189
3.04%	1,864.03	-		1,864	0.04%	235,097
33.59%			\$2,654,421.69	2,654,422	51.73%	(36,880)
5.07%			653,850.02	653,850	12.74%	(259,025)
10.36%			682,561.38	682,561	13.30%	124,397
2.22%			204,039.08	204,039	3.98%	(31,417)
	<u>923,911.18</u>	<u>12,321.07</u>	<u>4,194,872.17</u>	<u>5,131,104</u>		<u>2,661,125</u>

CITY OF WALKER
WHERE DO CITY DOLLARS COME FROM?
May 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
TAXES												
4000	Ad Valorem Tax	120,541.20										120,541.20
4005	Alcoholic Beverage Tax	8,822.02										8,822.02
4010	Franchise Tax	269,620.57										269,620.57
4020	General/Half Cent Sales Tax	1,555,837.45					777,910.03					2,333,747.48
LICENSES AND PERMITS												
4015	Insurance Premium Tax	89,004.16										89,004.16
4100	Occupational Licenses	135,978.08										135,978.08
4105	Permits and Other Licenses	47,055.50										47,055.50
FINES AND FORFEITS												
4200	Fines and Forfeits		156,507.47									156,507.47
4201	Fines and Forfeits		0.00									0.00
4202	Fines and Forfeits		1,776.23									1,776.23
4203	Fines and Forfeits		0.00									0.00
4225	Court Fees	62,013.46										62,013.46
FEES												
4205	Animal Adoption											
4210	Parks and Recre		1,485.00									1,485.00
4211	Tournament Fees			57,190.20								57,190.20
4212	Admission Fees			3,750.00								3,750.00
4225	Waste Management Fees			17,234.00								17,234.00
CHARGES FOR SERVICES												
4215	Charges for Ser					4,425.00		2,559,501.82	473,319.52	760,373.42	172,324.77	3,989,944.53
4220	Fuel Adjustment							1,478,932.10				1,478,932.10
INTERGOVERNMENTAL												
4300	Federal Grants	0.00	0.00	0.00	1,473.00	892.38		0.00	0.00	0.00	0.00	2,365.38
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
PROCEEDS FROM DEBT												
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
OTHER												
4330	Subpoena Pay											0.00
4400	Christmas Donations	0.00	0.00									0.00
4402	Police Cadets											0.00
4404	School Uniform Drive											0.00
4405	Fundraising Revenue											0.00
4406	Donations - Challengers		0.00									0.00
4407	Discount Cards		0.00									0.00
4408	K-9 Donations											0.00
4800	Concessions			48,583.55								48,583.55
4801	Tournament Concessions			0.00								0.00
4805	Interest Income	15,455.04	0.00	0.00	0.00		19,069.46	60,821.88	0.00	0.00	0.00	95,345.38
4810	Penalties and Interest	118.31	0.00	0.00	0.00			54,890.35	7,576.94	11,849.76	2,510.50	76,945.86
4815	Gain on Sale of Assets	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00
4820	Private Donations	0.00	0.00	4,950.00				0.00	0.00	0.00		7,504.00
4825	Advertising Income											0.00
4830	Out of Town Fee							215,817.30	7,176.50	27,806.88	0.00	243,624.18
4835	Service Charges							83,555.26	44,145.00	44,145.00	0.00	134,876.76
4840	Tap Fees							0.00	0.00	0.00	0.00	0.00
4845	Health Fees											0.00
4850	Misc. Utility Revenue							348.54	0.00	25,461.60	0.00	25,461.60
4855	Recovery of Bad Debt							2,685.52	0.00	0.00	0.00	2,685.52
4860	Promotional / Comm Events	12,415.00						1,188.50	132.67	587.12	45.14	12,415.00
4899	Miscellaneous Income	410.19	0.00	325.00	3,867.11	0.00	0.00	499.44	0.00	0.00	0.00	5,101.74
4910	Appropriations					26,033.42						26,033.42
4911	Appropriations	1,200,000.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	1,200,000.00
4920	Budget Clearing	0.00	0.00	0.00		0.00						0.00
4999	TOTAL	3,516,170.88	4,039.00	132,032.75	181,323.81	31,350.80	796,979.49	4,455,555.19	466,205.63	872,909.30	174,860.41	9,427,413.94
											Total General Fund	3,864,917.34
											Total Enterprise Fund	5,991,550.63

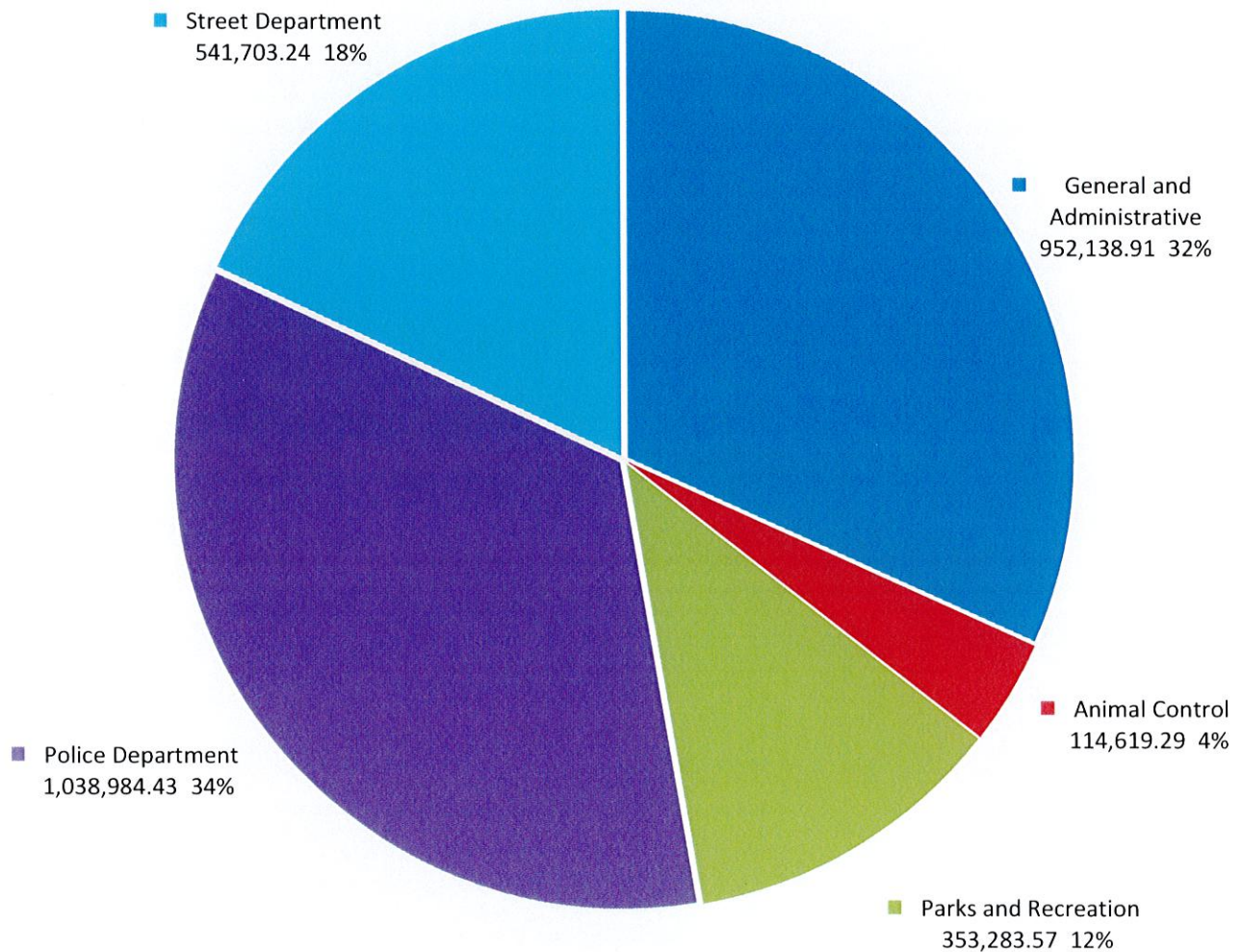
General Fund

Total Departmental
Expenditures through

May 31, 2023

\$

3,000,729.44



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

	CURRENT YEAR <u>5/31/2023</u>	PRIOR YEAR <u>5/31/2022</u>	UNAUDITED PRIOR YEAR <u>12/31/2022</u>
ASSETS			
Cash and Cash Equivalents	1,342,690.94	1,453,190.26	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	441,513.39	(93,651.88)	716,939.61
Due from Other Governments	958,317.21	1,543,186.91	963,105.95
Cash - Restricted	<u>200,629.13</u>	<u>111,938.21</u>	<u>96,625.80</u>
Total Assets	<u>\$ 3,227,634.71</u>	<u>\$ 3,299,162.71</u>	<u>\$ 3,177,446.96</u>
LIABILITIES			
Accounts Payable	\$ 339,530.42	\$ 239,759.04	\$ 279,989.59
Payroll Liabilities	469,407.00	393,350.92	475,063.83
Accrued Salaries and Wages	56,708.75	56,708.75	56,708.75
Due to Other Funds	<u>18,852.15</u>	<u>442,871.94</u>	<u>99,586.79</u>
Total Liabilities	<u>884,498.32</u>	<u>1,132,690.65</u>	<u>911,348.96</u>
FUND BALANCES			
Committed for Construction Contracts	1,135,202.00	1,135,202.00	1,135,202.00
Assigned to Debt Service	-	-	-
Assigned to Insurance Deposits	-	-	-
Unassigned	<u>1,207,934.39</u>	<u>1,031,270.06</u>	<u>1,130,896.00</u>
Total Fund Balances	<u>2,343,136.39</u>	<u>2,166,472.06</u>	<u>2,266,098.00</u>
Total Liabilities and Fund Balances	<u>\$ 3,227,634.71</u>	<u>\$ 3,299,162.71</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 May 31, 2023

	CURRENT YEAR <u>05/31/23</u>	PRIOR YEAR <u>05/31/22</u>	UNAUDITED PRIOR YEAR <u>12/31/22</u>
Revenues:			
Taxes	1,953,821.24	2,022,819.42	4,431,006.97
Licenses and Permits	271,937.74	240,072.75	494,353.26
Fines and Forfeits	220,297.16	153,250.24	398,037.72
Interest Income	15,455.04	3,850.07	19,938.70
Fees	79,659.20	61,665.00	115,200.48
Charges for Services	4,425.00	4,425.00	8,850.00
Intergovernmental	20,065.38	36,873.00	256,385.78
Parks and Recreation Concessions	48,583.55	49,603.03	67,807.03
Miscellaneous	<u>24,639.61</u>	<u>6,270.86</u>	<u>60,830.11</u>
Total Revenues	2,638,883.92	2,578,829.37	5,852,410.05
Expenditures:			
Current:			
General and Administrative	952,138.91	900,308.44	2,394,677.39
Animal Control	114,619.29	111,731.64	285,346.16
Parks and Recreation	353,283.57	361,034.68	912,684.66
Police Department	1,038,984.43	970,101.72	2,582,349.91
Street Department	541,703.24	579,629.56	1,473,479.70
Capital Outlay	550,188.51	969,721.49	1,605,093.95
Debt Service	<u>236,961.00</u>	<u>249,515.25</u>	<u>667,050.82</u>
Total Expenditures	<u>3,787,878.95</u>	<u>4,142,042.78</u>	<u>9,920,682.59</u>
Excess (Deficiency) of Revenues over Expenditures	(1,148,995.03)	(1,563,213.41)	(4,068,272.54)
Other Financing Sources (Uses):			
Sale of Capital Assets	-	12,000.00	12,000.00
Proceeds from Debt	-	-	-
Transfers In	1,226,033.42	1,482,773.62	4,087,458.69
Transfers Out	<u>-</u>	<u>-</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>1,226,033.42</u>	<u>1,494,773.62</u>	<u>4,099,458.69</u>
Net Change in Fund Balance	77,038.39	(68,439.79)	31,186.15

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

FOR PERIOD ENDED 05/31/23

	PRIOR YEAR <u>5/31/2022</u>	CURRENT YEAR <u>5/31/2023</u>	ORIGINAL <u>BUDGET</u>	<u>BUDGET</u>
REVENUES				
Taxes	2,022,819.42	1,953,821.24	3,833,000.00	3,833,000.00
Licenses and Permits	240,072.75	271,937.74	425,000.00	425,000.00
Fines and Forfeits	153,250.24	220,297.16	440,000.00	440,000.00
Interest Income	3,850.07	15,455.04	18,000.00	18,000.00
Fees	61,665.00	79,659.20	136,000.00	136,000.00
Charges for Services	4,425.00	4,425.00	8,800.00	8,800.00
Intergovernmental	36,873.00	20,065.38	1,997,538.00	1,997,538.00
Parks and Recreation Concessions	49,603.03	48,583.55	96,100.00	96,100.00
Miscellaneous	6,270.86	24,639.61	146,500.00	146,500.00
TOTAL GENERAL FUND REVENUES	2,578,829.37	2,638,883.92	7,100,938.00	7,100,938.00

EXPENDITURES

GENERAL AND ADMINISTRATIVE

Salaries	358,423.02	403,912.81	1,000,000.00	1,000,000.00
Payroll Taxes and Benefits	202,953.27	226,875.74	537,000.00	537,000.00
Aldermen's Per Diem	20,000.00	20,000.00	60,000.00	60,000.00
Advertising	1,140.00	1,718.00	5,000.00	5,000.00
Collection Costs	52,895.33	41,877.65	103,500.00	103,500.00
Bank Charges	94.94	115.63	200.00	200.00
Contracted Services	10,537.93	12,970.33	47,000.00	47,000.00
Coroner Fees	1,840.00	1,650.00	6,000.00	6,000.00
Court Costs	6,000.00	6,000.00	18,000.00	18,000.00
Depreciation	-	-	-	-
Economic Development	50,000.00	50,000.00	55,000.00	55,000.00
Grant Expenditures	-	-	-	-
Insurance	4,200.36	3,912.60	191,400.00	191,400.00
Legal and Professional	23,178.25	20,040.13	56,500.00	56,500.00
Membership Fees / Educational Training	7,931.00	15,182.64	31,000.00	31,000.00
Miscellaneous	1,361.80	9,753.82	35,000.00	35,000.00
Printing, Postage, and Office Supplies	23,158.58	21,348.25	43,000.00	43,000.00
Promotional and Community Events	10,827.44	13,260.93	75,000.00	75,000.00
Rental Equipment	8,190.74	5,036.42	18,900.00	18,900.00
Repairs and Maintenance	27,776.82	30,804.94	175,000.00	175,000.00
Small Tools and Supplies	11,951.87	921.15	10,200.00	10,200.00
Telephone	15,967.39	18,132.99	48,000.00	48,000.00
Utilities	53,343.08	38,208.84	167,500.00	167,500.00
Uniforms	1,539.49	2,255.67	8,000.00	8,000.00
Vehicle Expense	6,997.13	8,160.37	20,000.00	20,000.00
Total General and Administrative	900,308.44	952,138.91	2,711,200.00	2,711,200.00

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

	BUDGET REMAINING	PROJECTED THROUGH 12/31/23		
		Projected Actual 1/0/1900	Projected Annual Budget Remaining	% Variance
REVENUES				
Taxes	(1,879,178.76)	3,319,288.40	(513,711.60)	-13.40%
Licenses and Permits	(153,062.26)	378,534.69	(46,465.31)	-10.93%
Fines and Forfeits	(219,702.84)	528,713.18	88,713.18	20.16%
Interest Income	(2,544.96)	37,092.10	19,092.10	106.07%
Fees	(56,340.80)	119,294.02	(16,705.98)	-12.28%
Charges for Services	(4,375.00)	11,050.00	2,250.00	25.57%
Intergovernmental	(1,977,472.62)	2,144,772.96	147,234.96	7.37%
Parks and Recreation Concessions	(47,516.45)	116,600.52	20,500.52	21.33%
Miscellaneous	(121,860.39)	28,647.24	(117,852.76)	-80.45%
TOTAL GENERAL FUND REVENUES	(4,462,054.08)	6,683,993.11	(416,944.89)	-5.87%
EXPENDITURES				
GENERAL AND ADMINISTRATIVE				
Salaries	596,087.19	1,077,799.20	(77,799.20)	-7.78%
Payroll Taxes and Benefits	310,124.26	550,181.77	(13,181.77)	-2.45%
Aldermen's Per Diem	40,000.00	60,000.00	-	0.00%
Advertising	3,282.00	4,123.20	876.80	17.54%
Collection Costs	61,622.35	103,511.15	(11.15)	-0.01%
Bank Charges	84.37	277.51	(77.51)	-38.76%
Contracted Services	34,029.67	31,128.79	15,871.21	33.77%
Coroner Fees	4,350.00	3,960.00	2,040.00	34.00%
Court Costs	12,000.00	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	187,487.40	9,390.24	182,009.76	95.09%
Legal and Professional	36,459.87	59,452.61	(2,952.61)	-5.23%
Membership Fees / Educational Training	15,817.36	36,438.34	(5,438.34)	-17.54%
Miscellaneous	25,246.18	23,409.17	11,590.83	33.12%
Printing, Postage, and Office Supplies	21,651.75	51,235.80	(8,235.80)	-19.15%
Promotional and Community Events	61,739.07	31,826.23	43,173.77	57.57%
Rental Equipment	13,863.58	12,087.41	6,812.59	36.05%
Repairs and Maintenance	144,195.06	73,931.86	101,068.14	57.75%
Small Tools and Supplies	9,278.85	2,210.76	7,989.24	78.33%
Telephone	29,867.01	43,519.18	4,480.82	9.34%
Utilities	129,291.16	91,701.22	75,798.78	45.25%
Uniforms	5,744.33	5,413.61	2,586.39	32.33%
Vehicle Expense	11,839.63	19,584.88	415.12	2.08%
Total General and Administrative	1,759,061.09	2,366,182.93	345,017.07	12.73%

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

FOR PERIOD ENDED 05/31/23

	PRIOR YEAR 5/31/2022	CURRENT YEAR 5/31/2023	ORIGINAL BUDGET	BUDGET
ANIMAL CONTROL				
Salaries	52,186.00	56,327.82	140,000.00	140,000.00
Aldermen's Per Diem	-	-	-	-
Payroll Taxes and Benefits	38,240.98	34,987.08	103,800.00	103,800.00
Animal Care Expense	6,190.32	7,520.77	17,000.00	17,000.00
Depreciation	-	-	-	-
Economic Development	-	-	-	-
Grant Expenditures	-	-	-	-
Insurance	520.66	985.46	7,700.00	7,700.00
Legal and Professional	875.80	139.00	4,900.00	4,900.00
Membership Fees / Educational Training	-	20.00	1,000.00	1,000.00
Miscellaneous	210.90	210.90	1,100.00	1,100.00
Printing, Postage, and Office Supplies	1,906.79	301.01	1,500.00	1,500.00
Promotional and Community Events	-	-	-	-
Repairs and Maintenance	2,919.29	4,268.06	7,500.00	7,500.00
Small Tools and Supplies	2,948.22	2,607.97	16,700.00	16,700.00
Telephone	1,452.79	1,736.40	4,300.00	4,300.00
Utilities	3,377.31	3,282.51	12,000.00	12,000.00
Uniforms	217.28	201.78	1,300.00	1,300.00
Vehicle Expense	685.30	2,030.53	2,200.00	2,200.00
Total Animal Control	111,731.64	114,619.29	321,000.00	321,000.00
PARKS AND RECREATION				
Salaries	108,015.08	110,154.30	270,000.00	270,000.00
Aldermen's Per Diem	-	-	-	-
Payroll Taxes and Benefits	48,153.83	50,969.10	111,400.00	111,400.00
Bank Charges	-	39.99	-	-
Contracted Services	58,183.80	78,149.10	131,500.00	131,500.00
Concession Supplies	27,360.89	19,194.22	42,500.00	42,500.00
Depreciation	-	-	-	-
Grant Expenditures	-	-	-	-
Insurance	3,057.99	5,477.61	31,700.00	31,700.00
Legal and Professional	2,287.45	948.08	7,800.00	7,800.00
Membership Fees / Educational Training	1,095.00	230.00	8,000.00	8,000.00
Miscellaneous	3,061.36	11,632.70	47,700.00	47,700.00
Printing, Postage, and Office Supplies	1,874.62	1,876.66	6,700.00	6,700.00
Promotional and Community Events	-	-	-	-
Recreational Supplies	12,837.94	21,749.95	50,000.00	50,000.00
Rental Equipment	24,757.04	1,547.00	17,000.00	17,000.00
Repairs and Maintenance	35,688.69	30,732.61	71,000.00	71,000.00
Small Tools and Supplies	6,333.55	4,259.55	15,500.00	15,500.00
Telephone	4,185.45	3,338.29	11,000.00	11,000.00
Utilities	23,621.55	12,409.33	60,000.00	60,000.00
Uniforms	520.44	575.08	2,500.00	2,500.00
Total Parks and Recreation	361,034.68	353,283.57	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
ANIMAL CONTROL				
Salaries	83,672.18	146,452.33	(6,452.33)	-4.61%
Aldermen's Per Diem	-	-	-	#DIV/0!
Payroll Taxes and Benefits	68,812.92	88,413.60	15,386.40	14.82%
Animal Care Expense	9,479.23	12,249.85	4,750.15	27.94%
Depreciation	-	-	-	#DIV/0!
Economic Development	-	-	-	#DIV/0!
Grant Expenditures	-	-	-	#DIV/0!
Insurance	6,714.54	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	980.00	48.00	952.00	95.20%
Miscellaneous	889.10	506.16	593.84	53.99%
Printing, Postage, and Office Supplies	1,198.99	722.42	777.58	51.84%
Promotional and Community Events	-	-	-	#DIV/0!
Repairs and Maintenance	3,231.94	10,243.35	(2,743.35)	-36.58%
Small Tools and Supplies	14,092.03	6,259.13	10,440.87	62.52%
Telephone	2,563.60	4,167.36	132.64	3.08%
Utilities	8,717.49	7,878.02	4,121.98	34.35%
Uniforms	1,098.22	484.27	815.73	62.75%
Vehicle Expense	169.47	4,873.27	(2,673.27)	-121.51%
Total Animal Control	206,380.71	291,115.85	29,884.15	9.31%
PARKS AND RECREATION				
Salaries	159,845.70	286,401.18	(16,401.18)	-6.07%
Aldermen's Per Diem	-	-	-	#DIV/0!
Payroll Taxes and Benefits	60,430.90	118,490.06	(7,090.06)	-6.36%
Bank Charges	(39.99)	95.98	(95.98)	#DIV/0!
Contracted Services	53,350.90	187,557.84	(56,057.84)	-42.63%
Concession Supplies	23,305.78	42,500.00	-	0.00%
Depreciation	-	-	-	#DIV/0!
Grant Expenditures	-	-	-	#DIV/0!
Insurance	26,222.39	31,064.74	635.26	2.00%
Legal and Professional	6,851.92	3,327.56	4,472.44	57.34%
Membership Fees / Educational Training	7,770.00	412.00	7,588.00	94.85%
Miscellaneous	36,067.30	27,918.48	19,781.52	41.47%
Printing, Postage, and Office Supplies	4,823.34	4,503.98	2,196.02	32.78%
Promotional and Community Events	-	-	-	#DIV/0!
Recreational Supplies	28,250.05	52,199.88	(2,199.88)	-4.40%
Rental Equipment	15,453.00	3,712.80	13,287.20	78.16%
Repairs and Maintenance	40,267.39	73,758.26	(2,758.26)	-3.88%
Small Tools and Supplies	11,240.45	10,222.92	5,277.08	34.05%
Telephone	7,661.71	8,011.90	2,988.10	27.16%
Utilities	47,590.67	29,782.39	30,217.61	50.36%
Uniforms	1,924.92	1,380.19	1,119.81	44.79%
Total Parks and Recreation	531,016.43	881,340.16	2,959.84	0.33%

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

	PRIOR YEAR <u>5/31/2022</u>	CURRENT YEAR <u>5/31/2023</u>	FOR PERIOD ENDED 05/31/23	
			<u>ORIGINAL BUDGET</u>	<u>BUDGET</u>
POLICE DEPARTMENT				
Salaries	469,026.85	473,848.99	1,310,500.00	1,310,500.00
Aldermen's Per Diem	-	-	-	-
Payroll Taxes and Benefits	320,613.32	352,745.76	859,600.00	859,600.00
Contracted Services	3,173.08	3,543.00	7,500.00	7,500.00
Court Costs	-	-	-	-
Depreciation	-	-	-	-
Grant Expenditures	-	-	-	-
Insurance	11,847.50	19,902.98	141,500.00	141,500.00
Legal and Professional	11,112.35	3,167.00	26,000.00	26,000.00
Membership Fees / Educational Training	22,762.28	17,949.65	33,000.00	33,000.00
Miscellaneous	3,054.30	23,065.49	31,000.00	31,000.00
Printing, Postage, and Office Supplies	7,636.63	7,518.38	24,200.00	24,200.00
Promotional and Community Events	(1,000.00)	(379.91)	3,000.00	3,000.00
Rental Equipment	12,053.93	15,727.76	39,400.00	39,400.00
Repairs and Maintenance	24,388.52	22,970.70	53,600.00	53,600.00
Small Tools and Supplies	7,676.77	8,483.64	26,500.00	26,500.00
Telephone	14,590.29	14,678.94	33,500.00	33,500.00
Utilities	6,027.58	6,772.23	17,000.00	17,000.00
Uniforms	6,370.92	8,936.36	22,000.00	22,000.00
Vehicle Expense	50,767.40	60,053.46	155,000.00	155,000.00
Total Police Department	970,101.72	1,038,984.43	2,783,300.00	2,783,300.00
STREET DEPARTMENT				
Salaries	204,590.24	232,746.72	550,000.00	550,000.00
Aldermen's Per Diem	-	-	-	-
Payroll Taxes and Benefits	79,977.52	96,577.73	212,000.00	212,000.00
Contracted Services	1,846.60	1,943.10	6,000.00	6,000.00
Depreciation	-	-	-	-
Equipment Expense	94,439.58	51,267.06	140,000.00	140,000.00
Grant Expenditures	-	-	-	-
Insurance	17,608.63	30,884.83	106,300.00	106,300.00
Landscaping and Beautification	-	-	-	-
Legal and Professional	55,975.79	15,244.50	105,000.00	105,000.00
Membership Fees / Educational Training	815.08	2,003.75	5,500.00	5,500.00
Miscellaneous	399.27	1,280.12	8,000.00	8,000.00
Printing, Postage, and Office Supplies	2,055.04	1,061.05	3,500.00	3,500.00
Rental Equipment	8,027.88	1,979.69	15,000.00	15,000.00
Repairs and Maintenance	69,146.64	55,531.53	119,500.00	119,500.00
Small Tools and Supplies	7,477.72	8,067.31	23,000.00	23,000.00
Telephone	2,467.97	2,616.91	7,500.00	7,500.00
Utilities	32,695.08	36,082.69	95,000.00	95,000.00
Uniforms	2,106.52	4,416.25	5,400.00	5,400.00
Total Street Department	579,629.56	541,703.24	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
POLICE DEPARTMENT				
Salaries	836,651.01	1,231,467.38	79,032.62	6.03%
Aldermen's Per Diem	-	-	-	#DIV/0!
Payroll Taxes and Benefits	506,854.24	897,057.69	(37,457.69)	-4.36%
Contracted Services	3,957.00	8,503.20	(1,003.20)	-13.38%
Court Costs	-	-	-	#DIV/0!
Depreciation	-	-	-	#DIV/0!
Grant Expenditures	-	-	-	#DIV/0!
Insurance	121,597.02	118,247.51	23,252.49	16.43%
Legal and Professional	22,833.00	24,671.66	1,328.34	5.11%
Membership Fees / Educational Training	15,050.35	43,079.16	(10,079.16)	-30.54%
Miscellaneous	7,934.51	55,357.17	(24,357.17)	-78.57%
Printing, Postage, and Office Supplies	16,681.62	18,044.11	6,155.89	25.44%
Promotional and Community Events	3,379.91	2,088.22	911.78	30.39%
Rental Equipment	23,672.24	37,746.63	1,653.37	4.20%
Repairs and Maintenance	30,629.30	55,129.68	(1,529.68)	-2.85%
Small Tools and Supplies	18,016.36	20,360.74	6,139.26	23.17%
Telephone	18,821.06	35,229.46	(1,729.46)	-5.16%
Utilities	10,227.77	16,253.35	746.65	4.39%
Uniforms	13,063.64	21,447.27	552.73	2.51%
Vehicle Expense	94,946.54	144,128.31	10,871.69	7.01%
Total Police Department	1,744,315.57	2,728,811.54	54,488.46	1.96%
STREET DEPARTMENT				
Salaries	317,253.28	605,141.48	(55,141.48)	-10.03%
Aldermen's Per Diem	-	-	-	#DIV/0!
Payroll Taxes and Benefits	115,422.27	243,155.39	(31,155.39)	-14.70%
Contracted Services	4,056.90	4,663.44	1,336.56	22.28%
Depreciation	-	-	-	#DIV/0!
Equipment Expense	88,732.94	123,040.95	16,959.05	12.11%
Grant Expenditures	-	-	-	#DIV/0!
Insurance	75,415.17	99,551.67	6,748.33	6.35%
Landscaping and Beautification	-	-	-	#DIV/0!
Legal and Professional	89,755.50	47,704.06	57,295.94	54.57%
Membership Fees / Educational Training	3,496.25	4,809.00	691.00	12.56%
Miscellaneous	6,719.88	3,072.29	4,927.71	61.60%
Printing, Postage, and Office Supplies	2,438.95	2,546.52	953.48	27.24%
Rental Equipment	13,020.31	4,751.26	10,248.74	68.32%
Repairs and Maintenance	63,968.47	133,275.67	(13,775.67)	-11.53%
Small Tools and Supplies	14,932.69	19,361.55	3,638.45	15.82%
Telephone	4,883.09	6,280.59	1,219.41	16.26%
Utilities	58,917.31	86,598.45	8,401.55	8.84%
Uniforms	983.75	10,599.00	(5,199.00)	-96.28%
Total Street Department	859,996.76	1,394,551.32	7,148.68	0.51%

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

	PRIOR YEAR <u>5/31/2022</u>	CURRENT YEAR <u>5/31/2023</u>	FOR PERIOD ENDED 05/31/23	
			ORIGINAL <u>BUDGET</u>	<u>BUDGET</u>
Total Departmental Expenditures	2,922,806.04	3,000,729.44	8,101,500.00	8,101,500.00
Capital Outlay	969,721.49	550,188.51	2,888,758.50	2,888,758.50
Debt Service	249,515.25	236,961.00	661,200.00	661,200.00
TOTAL GENERAL FUND EXPENDITURES	4,142,042.78	3,787,878.95	11,651,458.50	11,651,458.50
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(1,563,213.41)	(1,148,995.03)	(4,550,520.50)	(4,550,520.50)
OTHER FINANCING SOURCES (USES)				
Sale of Capital Assets	12,000.00	-	180,000.00	180,000.00
Proceeds from Debt	-	-	-	-
Transfers In	1,482,773.62	1,226,033.42	3,910,000.00	3,910,000.00
Transfers Out				
Total Other Financing Sources (Uses)	1,494,773.62	1,226,033.42	4,090,000.00	4,090,000.00
NET CHANGE IN FUND BALANCE	(68,439.79)	77,038.39	(460,520.50)	(460,520.50)
FUND BALANCE AT BEGINNING OF YEAR	2,234,911.85	2,266,098.00	2,234,935.00	2,234,935.00
FUND BALANCE AT END OF YEAR	\$ 2,166,472.06	\$ 2,343,136.39	\$ 1,774,414.50	\$ 1,774,414.50

\$ 2,166,472.06 \$ 2,343,136.39
 \$ - \$ -

TOTAL REVENUE CHECK

\$ 11,190,938.00

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

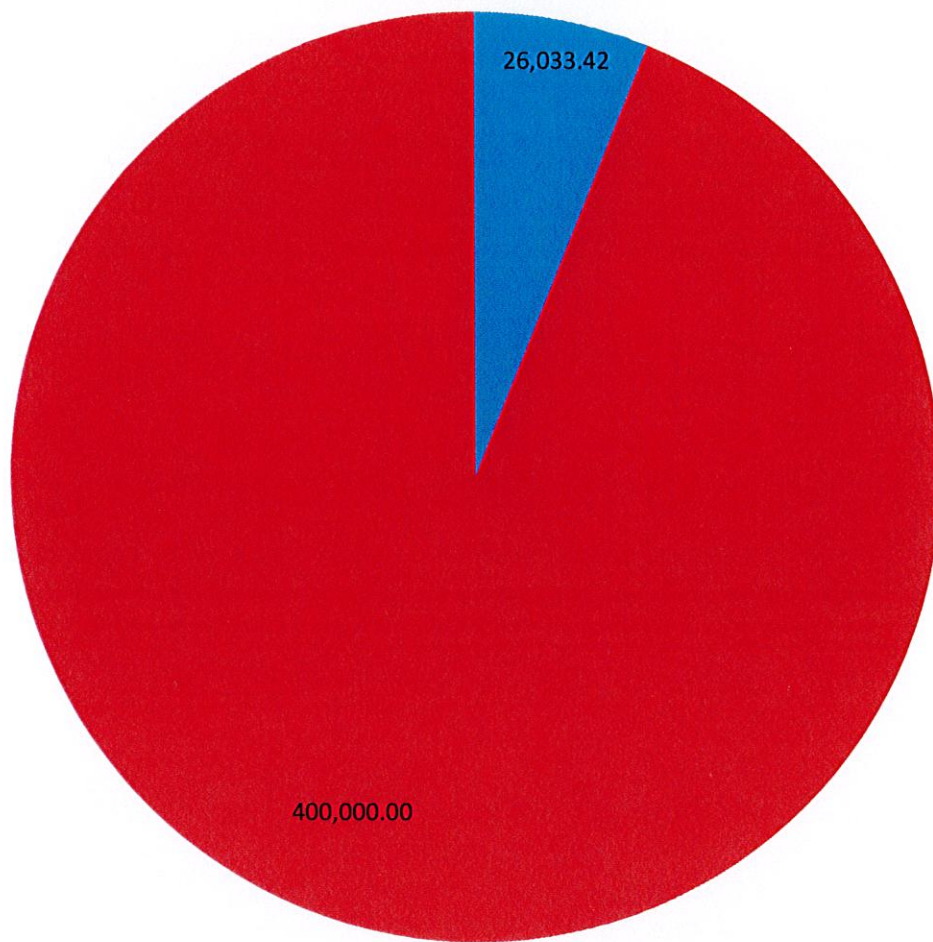
	BUDGET REMAINING	PROJECTED THROUGH 12/31/23		
		Projected Actual 1/0/1900	Projected Annual Budget Remaining	% Variance
Total Departmental Expenditures	5,100,770.56	7,662,001.80	439,498.20	5.42%
Capital Outlay	2,338,569.99	3,180,519.77	(291,761.27)	-10.10%
Debt Service	424,239.00	661,200.00	-	0.00%
TOTAL GENERAL FUND EXPENDITURES	7,863,579.55	11,503,721.57	147,736.93	1.27%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	3,401,525.47	(4,819,728.46)	(269,207.96)	
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	(2,683,966.58)	3,910,000.00	-	0.00%
Transfers Out				
Total Other Financing Sources (Uses)	(2,863,966.58)	4,013,278.00	(76,722.00)	-1.88%
NET CHANGE IN FUND BALANCE	537,558.89	(806,450.46)	(345,929.96)	
FUND BALANCE AT BEGINNING OF YEAR		2,266,098.00		
FUND BALANCE AT END OF YEAR		\$ 1,459,647.54		

TOTAL REVENUE CHECK

Special Revenue Fund

Expenditures/Uses through May 31, 2023 \$ 12,403.37

Chart of Transfers



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

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

	CURRENT YEAR <u>5/31/2023</u>	PRIOR YEAR <u>5/31/2022</u>	UNAUDITED PRIOR YEAR <u>12/31/2022</u>
ASSETS			
Cash and Cash Equivalents	\$ 4,469,206.42	\$ 3,497,658.90	\$ 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>\$ 4,668,946.04</u>	<u>\$ 3,697,398.52</u>	<u>\$ 4,204,368.92</u>
LIABILITIES			
Due to Other Funds	<u>\$ 692,560.95</u>	<u>\$ 418,509.11</u>	<u>\$ 586,526.53</u>
Total Liabilities	<u>692,560.95</u>	<u>418,509.11</u>	<u>586,526.53</u>
FUND BALANCE			
Assigned to Special Revenue Fund	3,976,385.09	3,278,889.41	3,617,842.39
Unassigned	<u>-</u>	<u>-</u>	<u>-</u>
Total Fund Balance	<u>3,976,385.09</u>	<u>3,278,889.41</u>	<u>3,617,842.39</u>
Total Liabilities and Fund Balance	<u>\$ 4,668,946.04</u>	<u>\$ 3,697,398.52</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 May 31, 2023

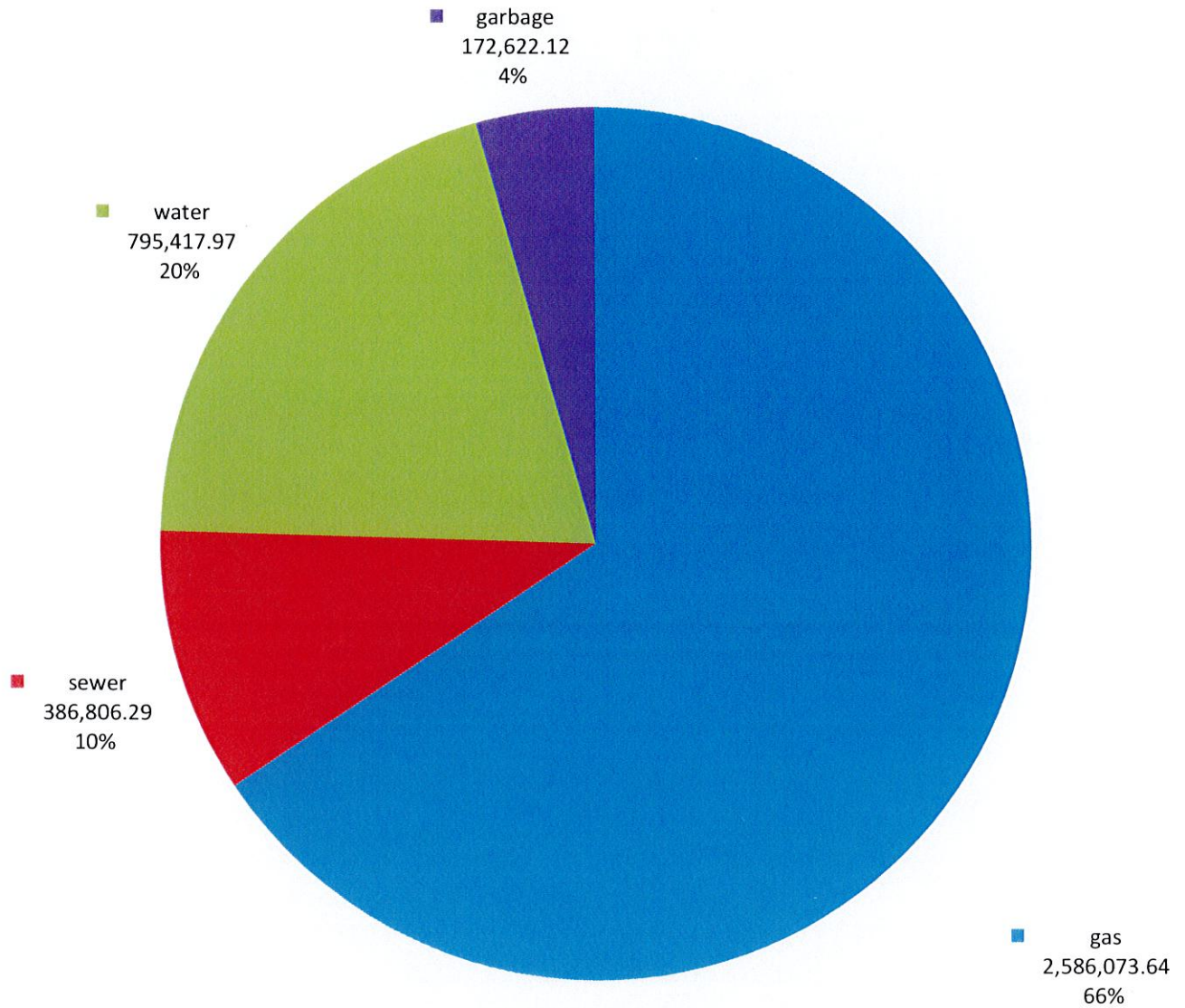
	CURRENT YEAR <u>05/31/23</u>	PRIOR YEAR <u>05/31/22</u>	UNAUDITED PRIOR YEAR <u>12/31/22</u>
Revenues:			
Taxes	\$ 777,910.03	\$ 810,089.41	\$ 1,871,805.73
Interest Income	<u>19,069.46</u>	<u>15,122.52</u>	<u>39,166.52</u>
Total Revenues	796,979.49	825,211.93	1,910,972.25
Expenditures:			
General Expenses	12,403.37	12,321.07	31,109.99
Debt Service	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>12,403.37</u>	<u>12,321.07</u>	<u>31,109.99</u>
Excess (Deficiency) of Revenues over Expenditures	784,576.12	812,890.86	1,879,862.26
Other Financing Sources (Uses):			
Issuance of Bonds	-	-	-
Payment to Refund Bonds	-	-	-
Discounts on Bond Issuance	-	-	-
Transfers Out	<u>(426,033.42)</u>	<u>(424,440.27)</u>	<u>(1,152,458.69)</u>
Total Other Financing Sources (Uses)	<u>(426,033.42)</u>	<u>(424,440.27)</u>	<u>(1,152,458.69)</u>
Net Change in Fund Balance	358,542.70	388,450.59	727,403.57
Fund Balance at Beginning of Year	<u>3,168,629.99</u>	<u>2,890,438.82</u>	<u>2,441,226.42</u>
Fund Balance at End of Year	<u>\$ 3,527,172.69</u>	<u>\$ 3,278,889.41</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	400,000.00	400,000.00	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 05/31/23				PROJECTED THROUGH 12/31/23			
	PRIOR YEAR 5/31/2022	CURRENT YEAR 5/31/2023	ORIGINAL BUDGET	BUDGET	BUDGET REMAINING	Projected Actual 1/0/1900	Projected Annual Budget Remaining	% Variance
Revenues:								
Taxes	810,089.41	777,910.03	1,650,000.00	1,650,000.00	(872,089.97)	1,519,262.81	(130,737.19)	-7.92%
Interest	15,122.52	19,069.46	40,000.00	40,000.00	(20,930.54)	45,766.70	5,766.70	14.42%
Miscellaneous	-	-	-	-	-	-	-	#DIV/0!
Total Revenues	825,211.93	796,979.49	1,690,000.00	1,690,000.00	(893,020.51)	1,565,029.51	(124,970.49)	-7.39%
Expenditures:								
General Expenses	12,321.07	12,403.37	28,000.00	28,000.00	15,596.63	29,768.09	(1,768.09)	-6.31%
Debt Service	-	-	-	-	-	-	-	#DIV/0!
Total Expenditures	12,321.07	12,403.37	28,000.00	28,000.00	15,596.63	29,768.09	(1,768.09)	-6.31%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	812,890.86	784,576.12	1,662,000.00	1,662,000.00	(877,423.88)	1,535,261.42	(126,738.58)	
Other Financing Sources (Uses):								
Issuance of Bonds	-	-	-	-	-	-	-	#DIV/0!
Payment to Refund Bonds	-	-	-	-	-	-	-	#DIV/0!
Discounts on Bond Issuance	-	-	-	-	-	-	-	
Transfers Out	(424,440.27)	(426,033.42)	(2,125,000.00)	(2,125,000.00)	(1,698,966.58)	(1,295,000.00)	(830,000.00)	39.06%
Total Other Financing Sources (Uses)	(424,440.27)	(426,033.42)	(2,125,000.00)	(2,125,000.00)	(1,698,966.58)	(1,295,000.00)	(830,000.00)	39.06%
NET CHANGE IN FUND BALANCE	388,450.59	358,542.70	(463,000.00)	(463,000.00)	\$ 821,542.70	\$ 240,261.42	\$ 703,261.42	151.89%

Enterprise Fund

Total Operating Expenditures through May 31, 2023 \$ 3,940,920.02



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

	CURRENT YEAR <u>5/31/2023</u>	PRIOR YEAR <u>5/31/2022</u>	UNAUDITED PRIOR YEAR <u>12/31/2022</u>
Current Assets:			
Cash and Cash Equivalents	7,812,095.42	6,443,000.30	6,794,445.37
Due from Other Funds	<u>489,418.47</u>	<u>634,506.51</u>	<u>513,526.24</u>
	8,301,513.89	7,077,506.81	7,307,971.61
Receivables:			
Accounts, Net	873,207.16	899,781.69	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>359,219.74</u>	<u>93,727.79</u>
	1,418,776.11	1,818,980.35	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	10,296,594.77	9,472,791.93	10,108,470.01
Noncurrent Assets:			
Restricted Cash, Cash Equivalents, and Investments:			
Revenue Bond Covenant Accounts	600,086.36	589,968.51	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	<u>17,902,801.92</u>	<u>17,150,119.97</u>	<u>17,688,475.93</u>
Total Noncurrent Assets	<u>19,460,583.46</u>	<u>18,637,893.52</u>	<u>19,002,230.22</u>
Total Assets	<u>\$ 30,176,198.23</u>	<u>\$ 28,529,705.45</u>	<u>\$ 29,529,720.23</u>

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

	CURRENT YEAR <u>5/31/2023</u>	PRIOR YEAR <u>5/31/2022</u>	UNAUDITED PRIOR YEAR <u>12/31/2022</u>
Current Liabilities:			
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	923,398.22	869,621.33	900,665.98
Due to LP Sewer District	81,185.19	-	23,921.50
Due to Other Funds	(255,766.61)	(235,091.76)	(255,349.80)
Other Current Liabilities	100,403.58	115,129.42	105,655.30
Bonds Payable	1,875,287.48	1,903,951.05	1,875,287.48
Municipal Lease	0.05	0.05	0.05
Accrued Bond Interest	<u>32,042.56</u>	<u>32,042.56</u>	<u>32,042.56</u>
Total Current Liabilities	3,331,033.58	3,257,408.01	3,828,039.34
Noncurrent Liabilities:			
Bonds Payable - Less Current Portion	2,917,983.52	3,619,428.67	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>3,050,816.53</u>	<u>3,752,261.68</u>	<u>3,106,935.80</u>
Total Liabilities	<u>6,381,850.11</u>	<u>7,009,669.69</u>	<u>6,934,975.14</u>
Net Assets:			
Invested in Capital Assets, Net of Related Debt	13,832,927.00	13,988,842.00	13,832,928.00
Reserved for Debt Service	338,319.00	380,902.00	338,319.00
Unrestricted	<u>9,623,102.12</u>	<u>7,150,291.76</u>	<u>8,423,498.09</u>
Total Net Position	<u>23,794,348.12</u>	<u>21,520,035.76</u>	<u>22,594,745.09</u>
Total Liabilities and Net Position	<u>\$ 30,176,198.23</u>	<u>\$ 28,529,705.45</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 May 31, 2023

	CURRENT YEAR <u>05/31/23</u>	PRIOR YEAR <u>05/31/22</u>	UNAUDITED PRIOR YEAR <u>12/31/22</u>
Operating Revenues:			
Charges for Services	\$ 5,236,221.62	\$ 5,578,637.05	\$ 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	76,827.55	54,954.56	140,820.23
Miscellaneous Charges	<u>405,915.97</u>	<u>332,420.14</u>	<u>955,960.28</u>
Total Operating Revenues	5,927,195.15	6,158,121.82	14,097,023.12
Operating Expenses:			
Natural Gas Purchases	1,698,955.61	1,909,577.81	4,222,178.47
Salaries and Wages	599,365.59	586,585.09	1,515,539.37
Payroll Taxes and Benefits	324,731.77	290,084.14	668,040.27
Contract Services	463,542.42	451,234.67	1,155,756.09
Depreciation	-	-	-
Equipment Expense	49,501.91	48,116.31	124,776.68
Equipment Rental	31,379.21	34,212.04	80,831.49
Lab Fees	24,664.98	19,568.00	43,602.34
Maintenance	382,669.98	452,127.80	1,453,975.41
Maintenance - Waste Management Chem	-	-	-
Small Tools and Supplies	13,121.59	18,049.87	52,895.03
Utilities	97,935.97	95,250.14	307,261.65
Insurance Expense	18,973.32	10,736.08	164,871.51
Miscellaneous Expense	41,570.10	50,590.72	149,497.23
Office Expense	14,870.25	13,060.43	30,203.85
Professional Fees	148,788.33	126,696.95	337,852.58
Telephone Expense	20,961.79	20,090.32	52,519.86
Bad Debt Expense	<u>9,887.20</u>	<u>8,017.02</u>	<u>20,754.90</u>
Total Operating Expenses	<u>3,940,920.02</u>	<u>4,133,997.39</u>	<u>10,380,556.73</u>
Operating Income (Loss) Before Depreciation	1,986,275.13	2,024,124.43	3,716,466.39
Depreciation	<u>-</u>	<u>-</u>	<u>-</u>
Operating Income (Loss) After Depreciation	1,986,275.13	2,024,124.43	3,716,466.39
Add:			
Nonoperating Revenues	64,355.38	1,101.87	1,318,589.72
Donations	-	-	-
Transfers In	400,000.00	400,000.00	960,000.00
Less:			
Nonoperating Expenses	51,027.48	60,874.78	119,328.61
Transfers Out	<u>1,200,000.00</u>	<u>1,458,333.35</u>	<u>3,895,000.00</u>
Change in Net Assets	1,199,603.03	906,018.17	1,980,727.50
Total Net Assets at Beginning of Year	<u>22,594,740.79</u>	<u>20,614,013.29</u>	<u>20,614,013.29</u>
Total Net Assets at End of Year	<u>\$ 23,794,343.82</u>	<u>\$ 21,520,031.46</u>	<u>\$ 22,594,740.79</u>

CITY OF WALKER - ENTERPRISE FUND

GAS DEPARTMENT STATEMENT OF NET

FOR PERIOD ENDED 05/31/23

INCOME (LOSS) FROM OPERATIONS

	PRIOR YEAR 5/31/2022	CURRENT YEAR 5/31/2023	ORIGINAL BUDGET	BUDGET
OPERATING REVENUES				
CHARGES FOR SERVICES	\$ 4,285,477.73	\$ 3,830,203.91	\$ 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	41,341.85	54,890.35	90,000.00	90,000.00
MISCELLANEOUS CHARGES	251,404.64	300,561.06	652,000.00	652,000.00
TOTAL OPERATING REVENUES	<u>4,770,334.29</u>	<u>4,393,885.33</u>	<u>10,077,000.00</u>	<u>10,077,000.00</u>
OPERATING EXPENSES				
NATURAL GAS PURCHASES	1,909,577.81	1,698,955.61	4,367,000.00	4,367,000.00
SALARIES AND WAGES	295,098.52	307,767.81	775,000.00	775,000.00
PAYROLL TAXES AND BENEFITS	165,231.11	190,057.32	420,500.00	420,500.00
CONTRACT SERVICES	54,398.85	102,418.66	262,400.00	262,400.00
DEPRECIATION	-	-	-	-
EQUIPMENT EXPENSES	29,574.88	33,033.94	83,000.00	83,000.00
EQUIPMENT RENTAL	7,864.56	5,591.45	14,500.00	14,500.00
MAINTENANCE	38,612.53	131,264.02	191,500.00	191,500.00
SMALL TOOLS AND SUPPLIES	3,540.79	4,138.71	18,000.00	18,000.00
UTILITIES	5,352.40	6,156.42	16,200.00	16,200.00
INSURANCE	4,416.92	6,829.68	104,800.00	104,800.00
MISCELLANEOUS	\$29,389.00	\$21,175.05	71,500.00	\$71,500.00
OFFICE EXPENSE	6,658.48	5,577.81	13,700.00	13,700.00
PROFESSIONAL FEES	52,197.22	56,803.46	153,500.00	153,500.00
TELEPHONE EXPENSE	11,643.95	12,112.79	30,100.00	30,100.00
BAD DEBT EXPENSE	3,703.37	4,190.91	15,000.00	15,000.00
TOTAL OPERATING EXPENSES	<u>2,617,260.39</u>	<u>2,586,073.64</u>	<u>6,536,700.00</u>	<u>6,536,700.00</u>
OPERATING INCOME (LOSS) BEFORE DEPRECIATION	2,153,073.90	1,807,811.69	3,540,300.00	3,540,300.00
DEPRECIATION	-	-	309,700.00	309,700.00
OPERATING INCOME (LOSS) AFTER DEPRECIATION	<u>2,153,073.90</u>	<u>1,807,811.69</u>	<u>3,230,600.00</u>	<u>3,230,600.00</u>
ADD:				
NONOPERATING REVENUES	(6,229.86)	61,669.86	766,500.00	766,500.00
DONATIONS	-	-	-	-
TRANSFERS IN	\$0.00	\$0.00	\$0.00	\$0.00
LESS:				
NONOPERATING EXPENSES	\$37,161.30	\$31,468.25	\$75,600.00	\$75,600.00
TRANSFERS OUT	1,458,333.35	1,200,000.00	3,575,000.00	3,575,000.00
GAS DEPARTMENT NET INCOME (LOSS)	<u>\$ 651,349.39</u>	<u>\$ 638,013.30</u>	<u>\$ 346,500.00</u>	<u>\$ 346,500.00</u>

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
OPERATING REVENUES				
CHARGES FOR SERVICES	\$ (4,619,796.09)	\$ 8,868,558.60	\$ 418,558.60	4.95%
Charges for Services	(176,129.00)	141,290.40	(93,709.60)	(0.40)
Fuel Adjustment	(500,640.99)	358,461.62	(291,538.38)	(0.45)
WASTE MANAGEMENT CNG	(676,769.99)	499,752.02	(385,247.98)	(0.44)
DELINQUENT CHARGES	(35,109.65)	131,736.84	41,736.84	0.46
MISCELLANEOUS CHARGES	(351,438.94)	721,346.54	69,346.54	0.11
TOTAL OPERATING REVENUES	(5,683,114.67)	10,221,394.00	144,394.00	1.43%
OPERATING EXPENSES				
NATURAL GAS PURCHASES	2,668,044.39	4,222,178.47	144,821.53	3.32%
SALARIES AND WAGES	467,232.19	800,196.31	(25,196.31)	-3.25%
PAYROLL TAXES AND BENEFITS	230,442.68	463,307.04	(42,807.04)	-10.18%
CONTRACT SERVICES	159,981.34	\$245,804.78	16,595.22	6.32%
DEPRECIATION	-	-	-	#DIV/0!
EQUIPMENT EXPENSES	49,966.06	79,281.46	3,718.54	4.48%
EQUIPMENT RENTAL	8,908.55	13,419.48	1,080.52	7.45%
MAINTENANCE	60,235.98	315,033.64	(123,533.64)	-64.51%
SMALL TOOLS AND SUPPLIES	13,861.29	9,932.90	8,067.10	44.82%
UTILITIES	10,043.58	14,775.41	1,424.59	8.79%
INSURANCE	97,970.32	45,105.62	59,694.38	56.96%
MISCELLANEOUS	50,324.95	\$50,820.11	20,679.89	28.92%
OFFICE EXPENSE	8,122.19	13,386.74	313.26	2.29%
PROFESSIONAL FEES	96,696.54	152,493.37	1,006.63	0.66%
TELEPHONE EXPENSE	17,987.21	29,070.70	1,029.30	3.42%
BAD DEBT EXPENSE	10,809.09	10,058.18	4,941.82	32.95%
TOTAL OPERATING EXPENSES	3,950,626.36	6,464,864.21	71,835.79	1.10%
OPERATING INCOME (LOSS) BEFORE DEPRECIATION	(1,732,488.31)	3,756,529.79	216,229.79	
DEPRECIATION	309,700.00	-	309,700.00	100.00%
OPERATING INCOME (LOSS) AFTER DEPRECIATION	(1,422,788.31)	3,756,529.79	525,929.79	
ADD:				
NONOPERATING REVENUES	(704,830.14)	742,857.04	(23,642.96)	-3.08%
DONATIONS	\$0.00	-	\$0.00	#DIV/0!
TRANSFERS IN	\$0.00	\$0.00	\$0.00	#DIV/0!
LESS:				
NONOPERATING EXPENSES	44,131.75	\$75,681.47	(81.47)	-0.11%
TRANSFERS OUT	2,375,000.00	3,575,000.00	-	0.00%
GAS DEPARTMENT NET INCOME (LOSS)	\$ 291,513.30	\$ 848,705.36	\$ 502,205.36	

CITY OF WALKER - ENTERPRISE FUND

SEWER DEPARTMENT STATEMENT OF NET

FOR PERIOD ENDED 05/31/23

INCOME (LOSS) FROM OPERATIONS

	PRIOR YEAR 5/31/2022	CURRENT YEAR 5/31/2023	ORIGINAL BUDGET	BUDGET
OPERATING REVENUES				
CHARGES FOR SERVICES	\$ 431,968.20	\$ 473,319.52	\$ 1,120,000.00	\$ 1,120,000.00
WASTE MANAGEMENT FEES-CHEMICALS		-	-	-
DELINQUENT CHARGES	4,170.02	7,576.94	13,500.00	13,500.00
MISCELLANEOUS CHARGES	3,058.55	7,309.17	8,400.00	8,400.00
TOTAL OPERATING REVENUES	439,196.77	488,205.63	1,141,900.00	1,141,900.00
OPERATING EXPENSES				
SALARIES AND WAGES	168,673.22	149,072.96	420,000.00	420,000.00
PAYROLL TAXES AND BENEFITS	75,645.85	91,584.02	173,200.00	173,200.00
CONTRACT SERVICES	11,641.53	7,051.25	25,000.00	25,000.00
EQUIPMENT EXPENSES	2,798.60	6,497.41	9,200.00	9,200.00
EQUIPMENT RENTAL	21,369.97	20,557.06	80,000.00	80,000.00
LAB FEES	19,313.00	21,254.98	45,000.00	45,000.00
MAINTENANCE	223,477.70	(5,938.41)	489,700.00	489,700.00
MAINTENANCE-WASTE MGMT CHEMICALS	-	-	-	-
SMALL TOOLS AND SUPPLIES	9,214.10	4,894.06	23,000.00	23,000.00
UTILITIES	56,169.79	58,706.15	166,000.00	166,000.00
INSURANCE	3,350.48	6,666.02	75,800.00	75,800.00
MISCELLANEOUS	4,306.43	3,740.95	20,750.00	20,750.00
OFFICE EXPENSE	1,526.67	3,732.65	4,600.00	4,600.00
PROFESSIONAL FEES	40,007.08	13,290.73	60,000.00	60,000.00
TELEPHONE EXPENSE	4,012.34	4,134.37	12,500.00	12,500.00
BAD DEBT EXPENSE	1,089.91	1,562.09	3,100.00	3,100.00
TOTAL OPERATING EXPENSES	642,596.67	386,806.29	1,607,850.00	1,607,850.00
OPERATING INCOME (LOSS) BEFORE DEPRECIATION	(203,399.90)	101,399.34	(465,950.00)	(465,950.00)
DEPRECIATION	-	-	398,000.00	398,000.00
OPERATING INCOME (LOSS) AFTER DEPRECIATION	(203,399.90)	101,399.34	(863,950.00)	(863,950.00)
ADD:				
NONOPERATING REVENUES	2,736.05	-	750,775.00	750,775.00
TRANSFERS IN	400,000.00	400,000.00	1,790,000.00	1,790,000.00
LESS:				
NONOPERATING EXPENSES	11,253.35	8,018.98	22,000.00	22,000.00
SEWER DEPARTMENT NET INCOME (LOSS)	\$ 188,082.80	\$ 493,380.36	\$ 1,654,825.00	\$ 1,654,825.00

CITY OF WALKER - ENTERPRISE FUND

SEWER DEPARTMENT STATEMENT OF NET

PROJECTED THROUGH 12/31/23

INCOME (LOSS) FROM OPERATIONS

OPERATING REVENUES

	BUDGET REMAINING	Projected Actual 1/0/1900	Projected Annual Budget Remaining	% Variance
CHARGES FOR SERVICES	\$ (646,680.48)	\$ 1,066,307.18	\$ (53,692.82)	-4.79%
WASTE MANAGEMENT FEES-CHEMICALS	-	-	-	#DIV/0!
DELINQUENT CHARGES	(5,923.06)	18,184.66	4,684.66	34.70%
MISCELLANEOUS CHARGES	(1,090.83)	17,542.01	9,142.01	108.83%
TOTAL OPERATING REVENUES	(653,694.37)	1,102,033.85	(39,866.15)	-3.49%

OPERATING EXPENSES

SALARIES AND WAGES	270,927.04	387,589.69	32,410.31	7.72%
PAYROLL TAXES AND BENEFITS	81,615.98	222,620.00	(49,420.00)	-28.53%
CONTRACT SERVICES	17,948.75	16,923.00	8,077.00	32.31%
EQUIPMENT EXPENSES	2,702.59	15,593.79	(6,393.79)	-69.50%
EQUIPMENT RENTAL	59,442.94	49,336.94	30,663.06	38.33%
LAB FEES	23,745.02	51,011.95	(6,011.95)	-13.36%
MAINTENANCE	495,638.41	(14,252.18)	503,952.18	102.91%
MAINTENANCE-WASTE MGMT CHEMICALS	-	-	-	#DIV/0!
SMALL TOOLS AND SUPPLIES	18,105.94	11,745.74	11,254.26	48.93%
UTILITIES	107,293.85	140,894.76	25,105.24	15.12%
INSURANCE	69,133.98	73,974.40	1,825.60	2.41%
MISCELLANEOUS	17,009.05	8,978.28	11,771.72	56.73%
OFFICE EXPENSE	867.35	8,958.36	(4,358.36)	-94.75%
PROFESSIONAL FEES	46,709.27	41,034.53	18,965.47	31.61%
TELEPHONE EXPENSE	8,365.63	9,922.49	2,577.51	20.62%
BAD DEBT EXPENSE	1,537.91	3,749.02	(649.02)	-20.94%
TOTAL OPERATING EXPENSES	1,221,043.71	1,028,080.77	579,769.23	36.06%

OPERATING INCOME (LOSS)

BEFORE DEPRECIATION

567,349.34

73,953.08

539,903.08

DEPRECIATION

398,000.00

-

398,000.00

100.00%

OPERATING INCOME (LOSS)

AFTER DEPRECIATION

965,349.34

73,953.08

937,903.08

ADD:

NONOPERATING REVENUES

(750,775.00)

750,275.00

(500.00)

-0.07%

TRANSFERS IN

(1,390,000.00)

1,790,000.00

-

0.00%

LESS:

NONOPERATING EXPENSES

13,981.02

19,242.95

2,757.05

12.53%

SEWER DEPARTMENT NET INCOME (LOSS)

\$ (1,161,444.64)

\$ 2,594,985.13

\$ 940,160.13

CITY OF WALKER - ENTERPRISE FUND

WATER DEPARTMENT STATEMENT OF NET

FOR PERIOD ENDED 05/31/23

INCOME (LOSS) FROM OPERATIONS

	PRIOR YEAR 5/31/2022	CURRENT YEAR 5/31/2023	ORIGINAL BUDGET	BUDGET
OPERATING REVENUES				
CHARGES FOR SERVICES	\$ 688,872.91	\$ 760,373.42	\$ 1,835,000.00	\$ 1,835,000.00
DELINQUENT CHARGES	7,518.74	11,849.76	25,000.00	25,000.00
MISCELLANEOUS CHARGES	77,922.95	98,000.60	211,000.00	211,000.00
TOTAL OPERATING REVENUES	774,314.60	870,223.78	2,071,000.00	2,071,000.00
OPERATING EXPENSES				
SALARIES AND WAGES	122,813.35	142,524.82	340,000.00	340,000.00
PAYROLL TAXES AND BENEFITS	49,207.18	43,090.43	145,000.00	145,000.00
CONTRACT SERVICES	182,925.53	182,142.75	444,000.00	444,000.00
EQUIPMENT EXPENSES	15,742.83	9,970.56	41,000.00	41,000.00
EQUIPMENT RENTAL	4,977.51	5,230.70	13,100.00	13,100.00
LAB FEES	255.00	3,410.00	20,000.00	20,000.00
MAINTENANCE	190,037.57	257,344.37	532,800.00	532,800.00
SMALL TOOLS AND SUPPLIES	5,294.98	4,088.82	16,000.00	16,000.00
UTILITIES	33,727.95	33,073.40	99,000.00	99,000.00
INSURANCE	2,968.68	5,477.62	67,500.00	67,500.00
MISCELLANEOUS	16,895.29	16,654.10	66,800.00	66,800.00
OFFICE EXPENSE	4,875.28	5,559.79	10,000.00	10,000.00
PROFESSIONAL FEES	33,178.95	78,485.64	37,500.00	37,500.00
TELEPHONE EXPENSE	4,434.03	4,714.63	13,500.00	13,500.00
BAD DEBT EXPENSE	2,767.12	3,650.34	7,500.00	7,500.00
TOTAL OPERATING EXPENSES	670,101.25	795,417.97	1,853,700.00	1,853,700.00
OPERATING INCOME (LOSS) BEFORE DEPRECIATION	104,213.35	74,805.81	217,300.00	217,300.00
DEPRECIATION	-	-	277,000.00	277,000.00
OPERATING INCOME (LOSS) AFTER DEPRECIATION	104,213.35	74,805.81	(59,700.00)	(59,700.00)
ADD: NONOPERATING REVENUES	4,595.68	2,685.52	267,500.00	267,500.00
LESS: NONOPERATING EXPENSES	12,460.13	11,540.25	37,000.00	37,000.00
WATER DEPARTMENT NET INCOME (LOSS)	\$ 96,348.90	\$ 65,951.08	\$ 170,800.00	\$ 170,800.00

CITY OF WALKER - ENTERPRISE FUND

WATER DEPARTMENT STATEMENT OF NET

PROJECTED THROUGH 12/31/23

INCOME (LOSS) FROM OPERATIONS

	BUDGET REMAINING	Projected Actual 1/0/1900	Projected Annual Budget Remaining	% Variance
OPERATING REVENUES				
CHARGES FOR SERVICES	\$ (1,074,626.58)	\$ 1,715,724.23	\$ (119,275.77)	-6.50%
DELINQUENT CHARGES	(13,150.24)	28,439.42	3,439.42	13.76%
MISCELLANEOUS CHARGES	(112,999.40)	235,201.44	24,201.44	11.47%
TOTAL OPERATING REVENUES	<u>(1,200,776.22)</u>	<u>1,979,365.09</u>	<u>(91,634.91)</u>	-4.42%
OPERATING EXPENSES				
SALARIES AND WAGES	197,475.18	370,564.53	(30,564.53)	-8.99%
PAYROLL TAXES AND BENEFITS	101,909.57	106,307.51	38,692.49	26.68%
CONTRACT SERVICES	261,857.25	437,142.60	6,857.40	1.54%
EQUIPMENT EXPENSES	31,029.44	23,929.34	17,070.66	41.64%
EQUIPMENT RENTAL	7,869.30	12,553.68	546.32	4.17%
LAB FEES	16,590.00	8,184.00	11,816.00	59.08%
MAINTENANCE	275,455.63	580,714.49	(47,914.49)	-8.99%
SMALL TOOLS AND SUPPLIES	11,911.18	9,813.17	6,186.83	38.67%
UTILITIES	65,926.60	79,376.16	19,623.84	19.82%
INSURANCE	62,022.38	47,440.21	20,059.80	29.72%
MISCELLANEOUS	50,145.90	39,969.84	26,830.16	40.16%
OFFICE EXPENSE	4,440.21	13,343.50	(3,343.50)	-33.44%
PROFESSIONAL FEES	(40,985.64)	195,224.97	(157,724.97)	-420.60%
TELEPHONE EXPENSE	8,785.37	11,315.11	2,184.89	16.18%
BAD DEBT EXPENSE	3,849.66	8,760.82	(1,260.82)	-16.81%
TOTAL OPERATING EXPENSES	<u>1,058,282.03</u>	<u>1,944,639.93</u>	<u>(90,939.92)</u>	-4.91%
OPERATING INCOME (LOSS) BEFORE DEPRECIATION	(142,494.19)	34,725.17	(182,574.84)	
DEPRECIATION	277,000.00	-	277,000.00	100.00%
OPERATING INCOME (LOSS) AFTER DEPRECIATION	<u>134,505.81</u>	<u>34,725.17</u>	<u>94,425.17</u>	
ADD: NONOPERATING REVENUES	(264,814.48)	266,445.25	(1,054.75)	-0.39%
LESS: NONOPERATING EXPENSES	25,459.75	26,132.50	10,867.50	29.37%
WATER DEPARTMENT NET INCOME (LOSS)	<u>\$ (104,848.92)</u>	<u>\$ 275,037.92</u>	<u>\$ 104,237.92</u>	

CITY OF WALKER - ENTERPRISE FUND

GARBAGE DEPARTMENT STATEMENT OF NET

INCOME (LOSS) FROM OPERATIONS

FOR PERIOD ENDED 05/31/23

	PRIOR YEAR 5/31/2022	CURRENT YEAR 5/31/2023	ORIGINAL BUDGET	BUDGET	BUDGET REMAINING
OPERATING REVENUES					
CHARGES FOR SERVICES	\$ 172,318.21	\$ 172,324.77	\$ 430,000.00	\$ 430,000.00	\$ (257,675.23)
DELINQUENT CHARGES	1,923.95	2,510.50	6,000.00	6,000.00	(3,489.50)
MISCELLANEOUS CHARGES	34.00	45.14	200.00	200.00	(154.86)
TOTAL OPERATING REVENUES	<u>174,276.16</u>	<u>174,880.41</u>	<u>436,200.00</u>	436,200.00	<u>(261,319.59)</u>
OPERATING EXPENSES					
CONTRACT SERVICES	202,268.76	171,929.76	430,000.00	430,000.00	258,070.24
PROFESSIONAL FEES	1,313.70	208.50	2,500.00	2,500.00	2,291.50
BAD DEBT EXPENSE	456.62	483.86	1,400.00	1,400.00	916.14
TOTAL OPERATING EXPENSES	<u>204,039.08</u>	<u>172,622.12</u>	<u>433,900.00</u>	433,900.00	<u>261,277.88</u>
OPERATING INCOME (LOSS)	(29,762.92)	2,258.29	2,300.00	2,300.00	(41.71)
GARBAGE DEPARTMENT NET INCOME (LOSS)	<u>\$ (29,762.92)</u>	<u>\$ 2,258.29</u>	<u>\$ 2,300.00</u>	<u>\$ 2,300.00</u>	<u>\$ (41.71)</u>

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 Remaining	% <u>Variance</u>
OPERATING REVENUES			
CHARGES FOR SERVICES	\$ 412,599.33	\$ (17,400.67)	-4.05%
DELINQUENT CHARGES	6,025.20	25.20	0.42%
MISCELLANEOUS CHARGES	108.34	(91.66)	-45.83%
TOTAL OPERATING REVENUES	<u>418,732.87</u>	<u>(17,467.13)</u>	-4.00%
OPERATING EXPENSES			
CONTRACT SERVICES	383,649.52	46,350.48	10.78%
PROFESSIONAL FEES	2,608.89	(108.89)	-4.36%
BAD DEBT EXPENSE	1,161.26	238.74	17.05%
TOTAL OPERATING EXPENSES	<u>387,419.67</u>	<u>46,480.33</u>	10.71%
OPERATING INCOME (LOSS)	31,313.20	29,013.20	
GARBAGE DEPARTMENT NET INCOME (LOSS)	<u>\$ 31,313.20</u>	<u>\$ 29,013.20</u>	

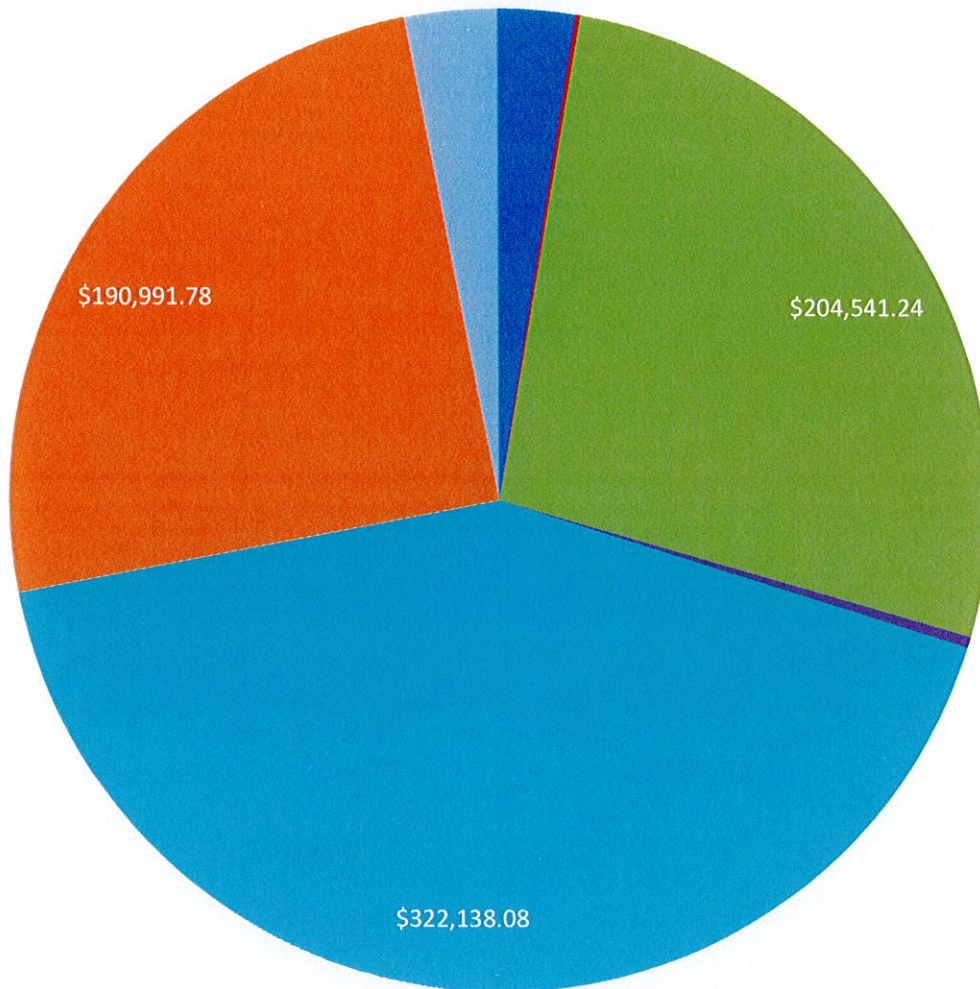
Capital Outlay

Total Costs through

May 31, 2023

\$764,514.50

- 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 05/31/23

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	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	27,883.17 76.50	26,839.17	1,044.00 76.50	300,000.00 -	298,956.00 (76.50)
5780 5780 5715 5725 5725	220001 200003	3-Parks 3-Parks 3-Parks 3-Parks 3-Parks 3-Parks	Stafford House First Responder Monument Parks and Recreation Lighting Enterprise Vehicles Cabin Air Tractor for Parks and Recreation Utility Vehicle for Parks and Recreation Utility Vehicle for Ballfields	80,321.22 143,648.00 76.50 38,038.98	73,039.93	7,281.29 3,437.97 143,648.00 76.50 38,038.98 12,058.50	- - 160,000.00 - 35,000.00 15,000.00 15,000.00	(7,281.29) (3,437.97) 16,352.00 (76.50) (3,038.98) 2,941.50 15,000.00
5715		2-Police	Enterprise Vehicles	2,828.69		2,828.69	-	(2,828.69)
5720 5720 5725 5780 5780 5780 5780 5780	200006 200009 210008 230006	5-Streets 5-Streets 5-Streets 5-Streets 5-Streets 5-Streets 5-Streets 5-Streets	Kubota MX600HSTC Energreen Aspen Tractor Utility Vehicle Side by Side Streets Fencing for Laydown yard Widen and Overlay of Pendarvis Lane Phase I Aydell Lane Road Improvements Burgess Avenue Sidewalk High School to Peak Lane Aydell Lane Bridge Replacement Enterprise Vehicles	37,305.08 259,110.00 12,058.50 - 266,682.23 121,181.00 13,191.26 45,828.00 229.50		37,305.08 259,110.00 12,058.50 - 6,351.80 7,083.20 - - 229.50	- - 15,000.00 40,000.00 980,868.10 747,890.40 560,000.00 - -	(37,305.08) (259,110.00) 2,941.50 40,000.00 974,516.30 740,807.20 560,000.00 - (229.50)

TOTAL GENERAL FUND CAPITAL OUTLAY

1,068,018.63 533,326.59 550,188.51 2,888,758.50 2,338,569.99

CITY OF WALKER - ENTERPRISE FUND
CAPITAL OUTLAY DETAIL

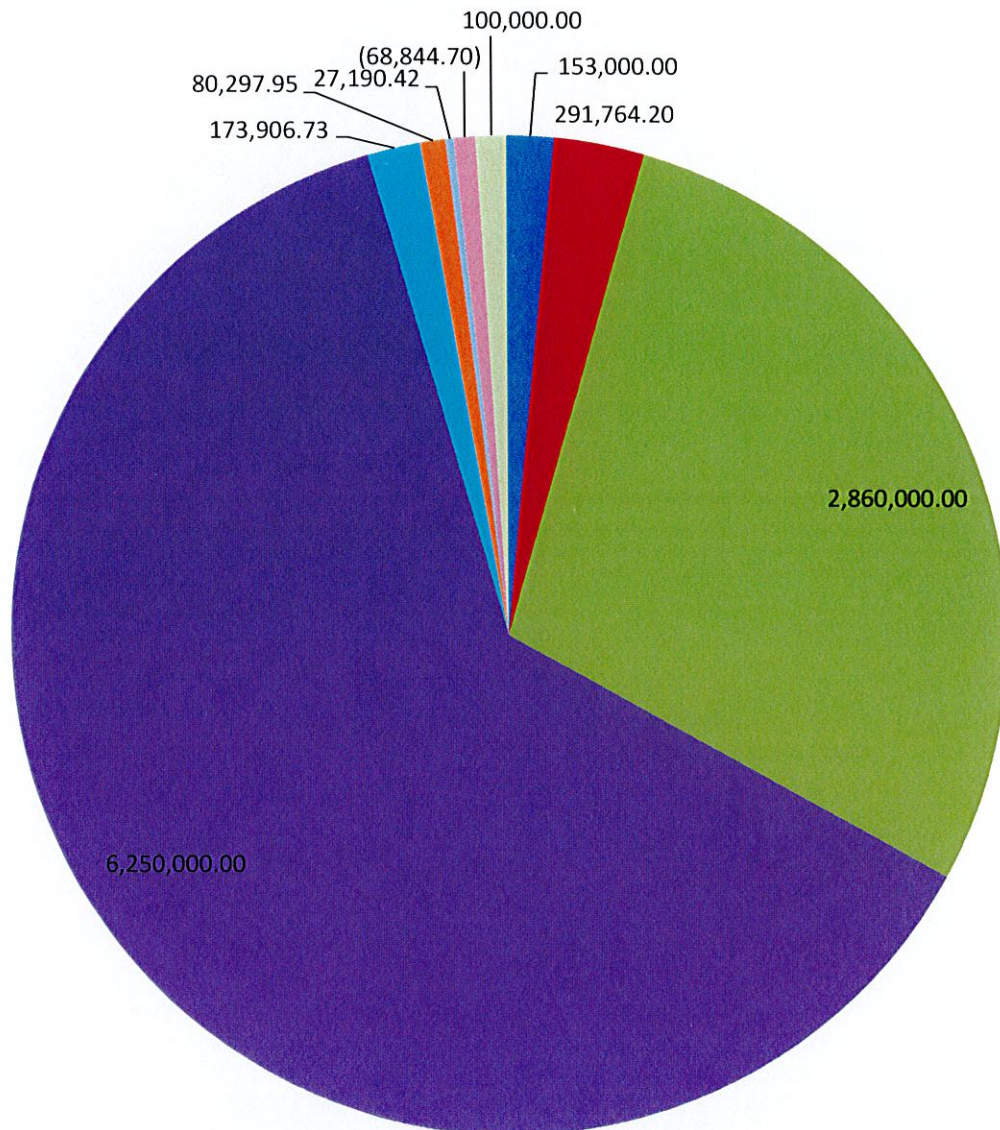
FOR PERIOD ENDED 05/31/23

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	6,027.50	16,793.36	130,000.00	123,972.50
1680	220005	6-Gas	Gas Line Improvements Amite Church Road	31,839.70	170,168.88	202,008.58	220,000.00	49,831.12
1680		6-Gas	Gas Line extension Calvin Underwood Road			-	28,000.00	28,000.00
1680	230011	6-Gas	Gas line extension Cook Road Phase I		4,245.00	4,245.00	131,900.00	127,655.00
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	210009	6-Gas	Gas line extension Magnolia Beach and Lockhart		6,498.49	6,498.49	-	(6,498.49)
1680		6-Gas	Gas Excavator			-	60,000.00	60,000.00
1615		6-Gas	Enterprise Vehicles		4,051.91	4,051.91	-	(4,051.91)
1680	230008	7-Sewer	Relocate sewer Fletcher Lane			-	300,000.00	300,000.00
1680	200009	7-Sewer	Relocate sewer AydeIl Lane		17,615.46	17,615.46	-	(17,615.46)
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
1680	190004	7-Sewer	Sewer Below I-12	340,024.83	5,718.75	345,743.58	-	(5,718.75)
				-	-	-	-	-
				-	-	-	-	-
				-	-	-	-	-
				-	-	-	-	-
TOTAL ENTERPRISE FUND CAPITAL OUTLAY				392,480.39	214,325.99	\$ 606,806.38	\$ 2,610,425.00	\$ 2,396,099.01

Debt Service

Total Outstanding as of **May 31, 2023** \$ **9,867,314.60**

- 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 05/31/23

Bond	Description	PRINCIPAL PAYMENTS	BUDGET	BUDGET REMAINING	12/31/2022 Principal	Payments	OUTSTANDING 5/31/2023
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	52,953.23	79,000.00	26,046.77	(15,891.47)	52,953.23	(68,844.70)
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		109,022.93	374,000.00	264,977.07			6,388,643.67

CITY OF WALKER - ENTERPRISE FUND
DEBT SERVICE DETAIL

FOR PERIOD ENDED 05/31/23

Bond	Description	PRINCIPAL PAYMENTS	ORIGINAL BUDGET	BUDGET REMAINING	Original Principal	Outstanding 12/31/2022	OUTSTANDING 5/31/2023
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	\$ 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	56,119.27	100,000.00	43,880.73	330,804.53	230,026.00	173,906.73
TOTAL ENTERPRISE FUND DEBT SERVICE		<u>56,119.27</u>	<u>695,000.00</u>	<u>638,880.73</u>	<u>3,478,670.93</u>	<u>3,478,670.93</u>	<u>3,478,670.93</u>

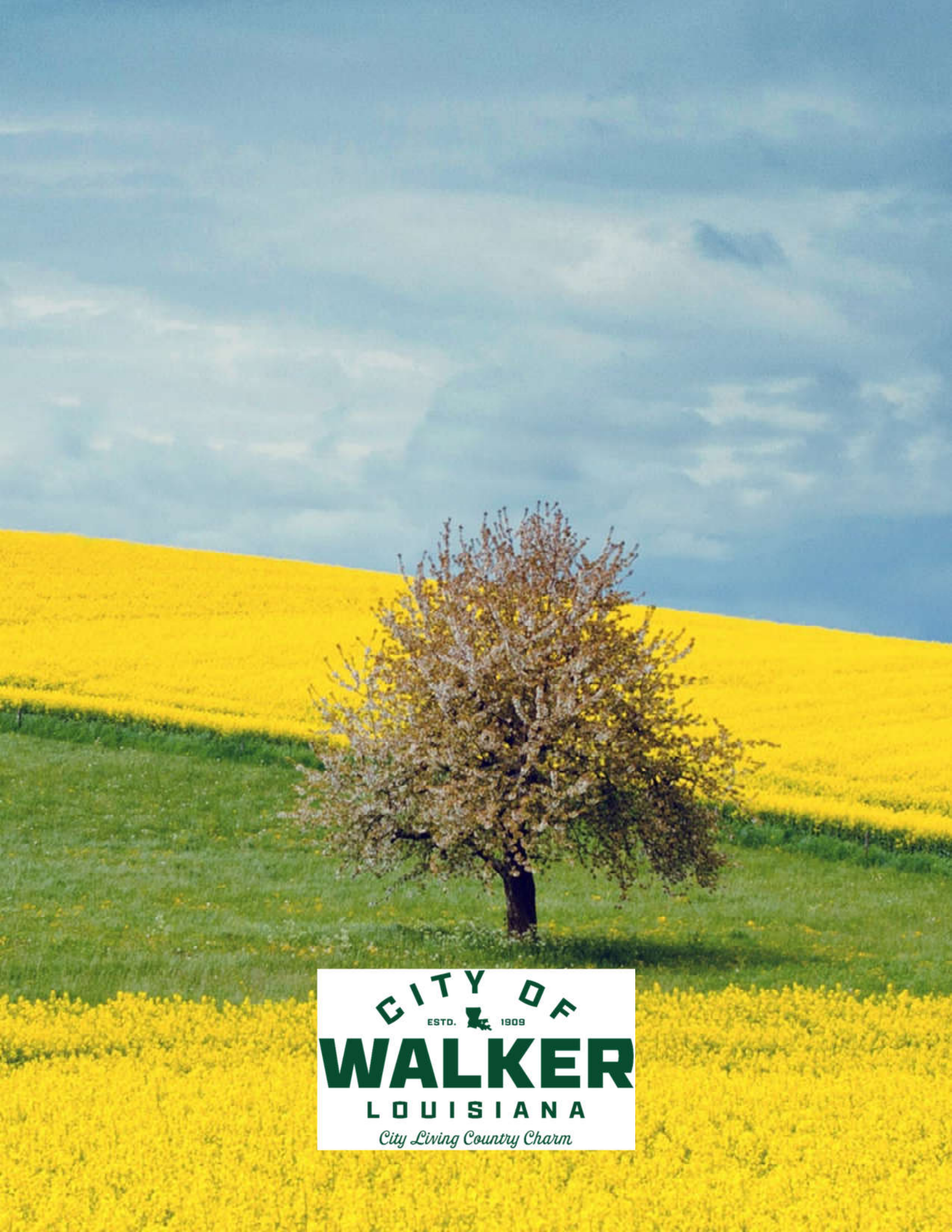
*General
Fixed Assets
and
Long Term Debt*

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

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

CITY OF WALKER
GENERAL LONG TERM DEBT
BALANCE SHEET
As of May 31, 2023

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



CITY OF
ESTD.  1909
WALKER
LOUISIANA
City Living Country Charm