



City of Walker  
Financial Report  
September 2023



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

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

November 13, 2023

Members of the Council:

Presented herein are the revenue and expense statements of the City of Walker for the period ending September 30, 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	\$ 4,592,963	\$ 1,422,590	\$ 10,314,675	\$ 16,330,228
Actual YTD Fund Expense	(8,060,741)	(23,439)	(6,743,328)	(14,827,508)
Other Financing Sources (Uses)	-	-	-	-
Net Profit (Loss) Before Transfer	(3,467,778)	1,399,151	3,571,347	\$ 1,502,720
Transfers In (Out)	2,199,050	(759,050)	(1,440,000)	\$ -
Net Change in Fund Balance	\$ (1,268,728)	\$ 640,101		
Net Change in Net Assets			\$ 2,131,347	

Sincerely,

Mike Cotton  
Financial Director

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

	<u>General Fund</u>	<u>Special Revenue Fund</u>	<u>Enterprise Fund</u>	<u>As of Sept</u>
<u>Where do city dollars come from?</u>				
Taxes (sales, ad valorem, franchise, alcohol)	3,272,691.56	1,387,982.93		4,660,674
Licenses and Permits	457,655.48			457,655
Fines and Forfeits	341,058.65			341,059
Fees	119,793.48		-	119,793
Intergovernmental	263,398.77		\$714,516.35	977,915
Charges for Services	8,850.00		8,508,912.27	8,517,762
Proceeds from Debt	-			-
Other	129,515.06	34,607.35	1,091,246.13	1,255,369
<b>Total</b>	<b>4,592,963.00</b>	<b>1,422,590.28</b>	<b>10,314,674.75</b>	<b>16,330,227</b>

<u>Where do city dollars go?</u>				
General Government	2,188,468.10	23,438.99		2,211,907
Animal Control	218,387.38			218,387
Parks and Recreation	673,604.01			673,604
Police Department	2,059,752.60			2,059,753
Street Department	1,055,160.34			1,055,160
Governmental Funds Capital Outlay	1,496,780.16			1,496,780
Governmental Funds Debt Service	368,588.43	-		368,588
Gas Department			\$3,830,409.50	3,830,410
Sewer Department			975,016.18	975,016
Water Department			1,585,500.17	1,585,500
Garbage Department			352,402.46	352,402
<b>Total</b>	<b>8,060,741.02</b>	<b>23,438.99</b>	<b>6,743,328.31</b>	<b>14,827,507</b>

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

<u>September 30, 2023</u>	<u>General Fund</u>	<u>Special Revenue Fund</u>	<u>Enterprise Fund</u>	<u>As of September 30, 2023</u>	<u>Inc (Dec)</u>
28.54%	3,345,927.59	1,416,258.82		4,762,186	29.96% (101,512)
2.80%	424,376.51			424,377	2.67% 33,278
2.09%	314,420.24			314,420	1.98% 26,639
0.73%	85,199.00		-	85,199	0.54% 34,594
5.99%	95,165.50		\$63.00	95,229	0.60% 882,686
52.16%	8,850.00		8,733,837.13	8,742,687	55.00% (224,925)
0.00%	-			-	0.00% -
7.69%	104,275.06	28,516.32	1,337,981.45	1,470,773	9.25% (215,404)
	<u>4,378,213.90</u>	<u>1,444,775.14</u>	<u>10,071,881.58</u>	<u>15,894,871</u>	<u>435,356</u>
14.92%	1,844,722.04	23,692.54		1,868,415	19.66% 343,492
1.47%	1,420.21			1,420	0.02% 216,967
4.54%	-			-	0.00% 673,604
13.89%	52,273.28			52,273	0.55% 2,007,480
7.12%	3,619.97			3,620	0.04% 1,051,540
10.10%	-			-	0.00% 1,496,780
2.49%	4,226.24	-		4,226	0.04% 364,362
25.83%			\$4,654,262.35	4,654,262	48.98% (823,852)
6.58%			1,166,511.74	1,166,512	12.28% (191,496)
10.69%			1,412,047.83	1,412,048	14.86% 173,452
2.38%			340,448.73	340,449	3.58% 11,953
	<u>1,906,261.74</u>	<u>23,692.54</u>	<u>7,573,270.65</u>	<u>9,503,225</u>	<u>5,324,282</u>



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

Acct#	Account Description	01 General and Administrative	02 Animal Control	03 Parks and Recreation	04 Police Department	05 Street Department	11 1/2 Cent Sales Tax	06 Gas Department	07 Sewer Department	08 Water Department	09 Garbage Department	TOTAL ALL DEPTS
<b>TAXES</b>												
4000	Ad Valorem Tax	121,960.31										121,960.31
4005	Alcoholic Beverage Tax	13,619.85										13,619.85
4010	Franchise Tax	361,116.30										361,116.30
4020	General/Half Cent Sales Tax	2,775,995.10					1,387,982.93					4,163,978.03
<b>LICENSES AND PERMITS</b>												
4015	Insurance Premium Tax	212,399.33										212,399.33
4100	Occupational Licenses	162,189.94										162,189.94
4105	Permits and Other Licenses	83,066.21										83,066.21
<b>FINES AND FORFEITS</b>												
4200	Fines and Forfeits		273,998.63									273,998.63
4201	Fines and Forfeits		0.00									0.00
4202	Fines and Forfeits		2,808.23									2,808.23
4203	Fines and Forfeits		0.00									0.00
4225	Court Fees	64,251.79										64,251.79
<b>FEEES</b>												
4205	Animal Adoption		3,575.00									3,575.00
4210	Parks and Recre			94,076.48								94,076.48
4211	Tournament Fees			4,908.00								4,908.00
4212	Admission Fees			17,234.00								17,234.00
4225	Waste Management Fees							0.00				0.00
<b>CHARGES FOR SERVICES</b>												
4215	Charges for Ser					8,850.00		3,924,538.00	892,912.61	1,471,140.90	310,144.93	6,607,586.44
4220	Fuel Adjustment							1,910,175.83				1,910,175.83
<b>INTERGOVERNMENTAL</b>												
4300	Federal Grants	949.00	84.90	0.00	8,265.30	169,526.57		381,407.73	167,996.59	165,112.03	0.00	893,342.12
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	0.00	0.00	0.00	84,573.00	0.00		0.00	0.00	0.00	0.00	84,573.00
4335	Salaries - Extra Duty				0.00	0.00						0.00
<b>PROCEEDS FROM DEBT</b>												
4500	Proceeds from Bond Issuance	0.00					0.00			0.00		0.00
4505	Proceeds from Revolving Loan											0.00
4510	Proceeds from Municipal Lease	0.00	0.00	0.00	0.00	0.00				0.00		0.00
<b>OTHER</b>												
4330	Subpoena Pay				0.00							0.00
4400	Christmas Donations	0.00			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			58,778.05								58,778.05
4800	Concessions			0.00								0.00
4801	Tournament Concessions			0.00								0.00
4805	Interest Income	34,528.37	0.00	0.00	0.00	0.00	34,607.35	40,987.46	0.00	0.00	0.00	110,123.18
4810	Penalties and Interest	207.01	0.00	0.00	0.00	0.00		74,291.83	15,146.13	23,549.47	0.00	113,194.44
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	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00
4825	Advertising Income	0.00	2,844.00	6,121.00	0.00	0.00		0.00	0.00	0.00	0.00	8,965.00
4830	Out of Town Fee											0.00
4835	Service Charges											0.00
4840	Tap Fees											0.00
4845	Health Fees											0.00
4850	Misc. Utility Revenue										17.00	17.00
4855	Recovery of Bad Debt											0.00
4860	Promotional / Comm Events	18,155.00	0.00	325.00	6,207.11	1,693.80	0.00	390,909.21	14,881.50	50,695.22	441,604.43	441,604.43
4899	Miscellaneous Income	655.72	0.00	0.00	0.00	0.00		124,841.65	0.00	76,977.00	216,717.15	222,060.00
4910	Appropriations							222,060.00		0.00		222,060.00
4911	Appropriations							2,366.16	-3,475.42	46,010.60	46,010.60	46,010.60
4920	Appropriations	2,160,000.00	0.00	0.00	39,050.13	0.00		1,416.55	216.12	3,719.74	2,610.48	2,610.48
4999	Budget Clearing	6,009,093.93	6,503.90	181,442.53	375,852.27	219,120.50	1,422,560.28	7,073,896.12	1,087,877.53	1,835,013.30	314,979.80	18,195,000.00
	TOTAL											16,330,228.03
											Total General Fund	6,792,013.13
											Total Enterprise Fund	10,314,674.75



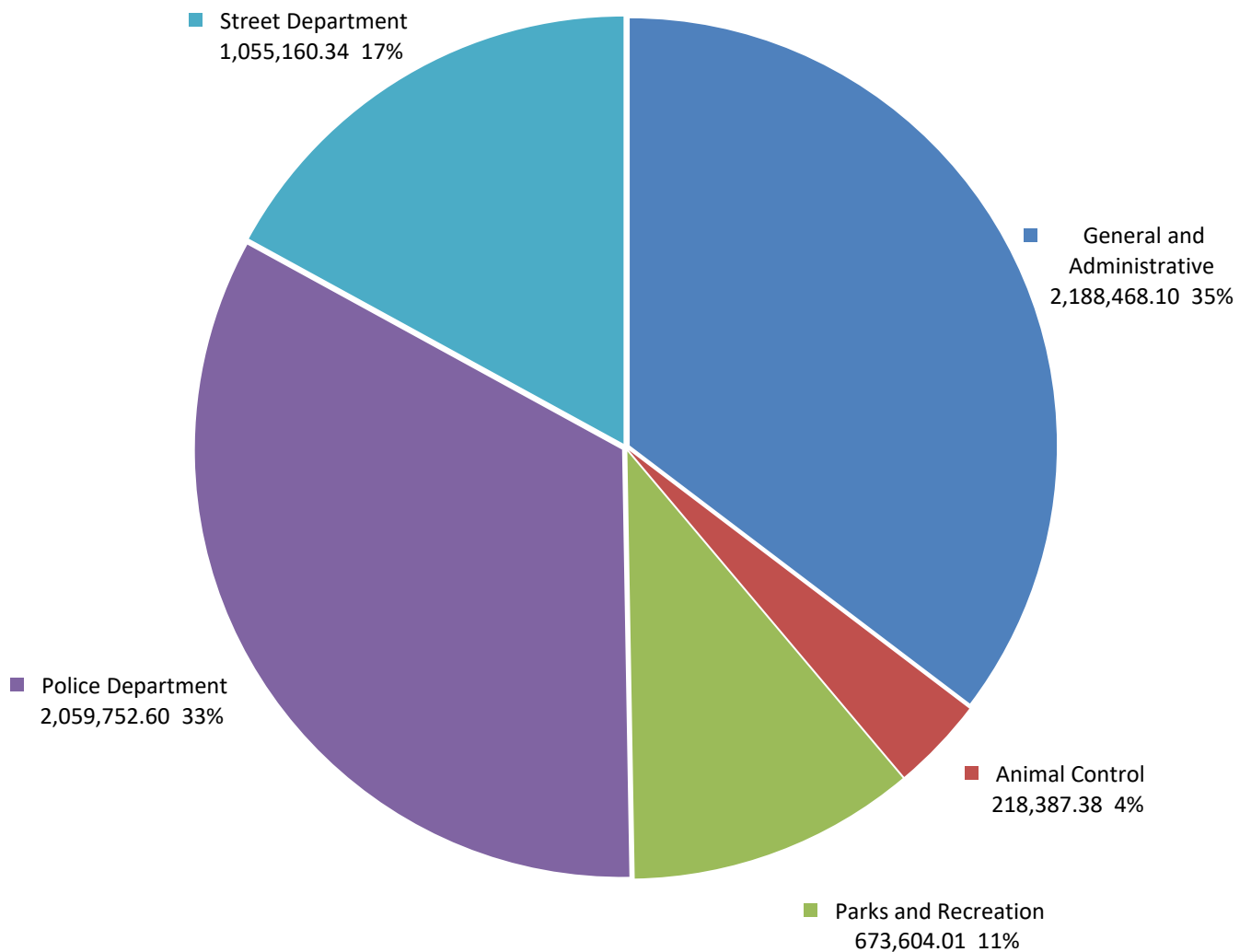






# General Fund

Total Departmental Expenditures through September 30, 2023 \$ 6,195,372.43



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

	CURRENT YEAR <u>9/30/2023</u>	PRIOR YEAR <u>9/30/2022</u>	<b>AUDITED</b> PRIOR YEAR <u>12/31/2022</u>
<b>ASSETS</b>			
Cash and Cash Equivalents	1,201,521.25	945,381.51	983,564.79
Investments	-	-	-
Receivables:			
Ad Valorem Taxes, Net	108,649.83	132,013.93	120,331.83
Other	164,916.09	152,470.11	164,916.09
Insurance Deposits	-	-	-
Due from Other Funds	(1,209,748.18)	206,526.87	818,399.43
Due from Other Governments	846,886.24	960,195.77	851,674.98
Cash - Restricted	<u>613,807.94</u>	<u>264,350.31</u>	<u>96,625.80</u>
Total Assets	<u>\$ 1,726,033.17</u>	<u>\$ 2,660,938.50</u>	<u>\$ 3,035,512.92</u>
<b>LIABILITIES</b>			
Accounts Payable	\$ 258,575.17	\$ 276,217.33	\$ 279,089.59
Payroll Liabilities	408,967.36	335,900.35	323,198.48
Accrued Salaries and Wages	60,536.52	56,708.75	60,536.52
Due to Other Funds	<u>(75,308.17)</u>	<u>12,355.81</u>	<u>19,016.15</u>
Total Liabilities	<u>652,770.88</u>	<u>681,182.24</u>	<u>681,840.74</u>
<b>FUND BALANCES</b>			
Committed for Construction Contracts	1,135,202.00	1,135,202.00	1,135,202.00
Assigned to Debt Service	-	-	-
Assigned to Insurance Deposits	-	-	-
Unassigned	<u>(61,939.71)</u>	<u>844,554.26</u>	<u>1,218,470.18</u>
Total Fund Balances	<u>1,073,262.29</u>	<u>1,979,756.26</u>	<u>2,353,672.18</u>
Total Liabilities and Fund Balances	<u>\$ 1,726,033.17</u>	<u>\$ 2,660,938.50</u>	<u>\$ 3,035,512.92</u>

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

	CURRENT YEAR <u>09/30/23</u>	PRIOR YEAR <u>09/30/22</u>	<b>AUDITED</b> PRIOR YEAR <u>12/31/22</u>
<b>Revenues:</b>			
Taxes	3,272,691.56	3,345,927.59	4,391,499.16
Licenses and Permits	457,655.48	424,376.51	494,353.26
Fines and Forfeits	341,058.65	314,420.24	398,937.72
Interest Income	34,528.37	11,309.38	19,938.70
Fees	119,793.48	85,199.00	115,200.48
Charges for Services	8,850.00	8,850.00	8,850.00
Intergovernmental	263,398.77	95,165.50	269,514.34
Parks and Recreation Concessions	58,778.05	59,887.03	67,807.03
Miscellaneous	<u>36,208.64</u>	<u>33,078.65</u>	<u>60,830.11</u>
Total Revenues	4,592,963.00	4,378,213.90	5,826,930.80
<b>Expenditures:</b>			
Current:			
General and Administrative	2,188,468.10	1,844,722.04	2,302,010.68
Animal Control	218,387.38	213,773.23	283,416.06
Parks and Recreation	673,604.01	727,313.99	906,082.13
Police Department	2,059,752.60	1,885,289.88	2,572,320.34
Street Department	1,055,160.34	1,084,616.27	1,465,729.55
Capital Outlay	1,496,780.16	1,219,188.51	1,780,865.81
Debt Service	<u>368,588.43</u>	<u>332,922.58</u>	<u>667,445.82</u>
Total Expenditures	<u>8,060,741.02</u>	<u>7,307,826.50</u>	<u>9,977,870.39</u>
Excess (Deficiency) of Revenues over Expenditures	(3,467,778.02)	(2,929,612.60)	(4,150,939.59)
<b>Other Financing Sources (Uses):</b>			
Sale of Capital Assets	-	12,000.00	27,933.00
Proceeds from Debt	-	-	155,756.00
Transfers In	2,199,050.13	2,662,457.01	4,087,458.69
Transfers Out	<u>-</u>	<u>-</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>2,199,050.13</u>	<u>2,674,457.01</u>	<u>4,271,147.69</u>
Net Change in Fund Balance	(1,268,727.89)	(255,155.59)	120,208.10

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

FOR PERIOD ENDED 09/30/23

	PRIOR YEAR <u>9/30/2022</u>	CURRENT YEAR <u>9/30/2023</u>	ORIGINAL BUDGET	BUDGET
<b>REVENUES</b>				
Taxes	3,345,927.59	3,272,691.56	3,833,000.00	<b>3,833,000.00</b>
Licenses and Permits	424,376.51	457,655.48	425,000.00	<b>425,000.00</b>
Fines and Forfeits	314,420.24	341,058.65	440,000.00	<b>440,000.00</b>
Interest Income	11,309.38	34,528.37	18,000.00	<b>18,000.00</b>
Fees	85,199.00	119,793.48	136,000.00	<b>136,000.00</b>
Charges for Services	8,850.00	8,850.00	8,800.00	<b>8,800.00</b>
Intergovernmental	95,165.50	263,398.77	1,997,538.00	<b>1,997,538.00</b>
Parks and Recreation Concessions	59,887.03	58,778.05	96,100.00	<b>96,100.00</b>
Miscellaneous	33,078.65	36,208.64	146,500.00	<b>146,500.00</b>
<b>TOTAL GENERAL FUND REVENUES</b>	<b>4,378,213.90</b>	<b>4,592,963.00</b>	<b>7,100,938.00</b>	<b>7,100,938.00</b>

**EXPENDITURES**

**GENERAL AND ADMINISTRATIVE**

Salaries	679,359.59	769,016.73	1,000,000.00	<b>1,000,000.00</b>
Payroll Taxes and Benefits	351,358.97	388,301.75	537,000.00	<b>537,000.00</b>
Aldermen's Per Diem	45,000.00	45,000.00	60,000.00	<b>60,000.00</b>
Advertising	2,622.00	2,518.00	5,000.00	<b>5,000.00</b>
Collection Costs	79,166.57	67,640.29	103,500.00	<b>103,500.00</b>
Bank Charges	94.94	115.63	200.00	<b>200.00</b>
Contracted Services	25,304.99	23,025.01	47,000.00	<b>47,000.00</b>
Coroner Fees	4,910.00	1,900.00	6,000.00	<b>6,000.00</b>
Court Costs	12,000.00	12,000.00	18,000.00	<b>18,000.00</b>
Depreciation	-	-	-	<b>-</b>
Economic Development	55,500.00	55,500.00	55,000.00	<b>55,000.00</b>
Grant Expenditures	-	-	-	<b>-</b>
Insurance	175,682.27	453,606.87	191,400.00	<b>191,400.00</b>
Legal and Professional	46,835.17	54,436.45	56,500.00	<b>56,500.00</b>
Membership Fees / Educational Training	20,933.95	26,182.53	31,000.00	<b>31,000.00</b>
Miscellaneous	5,686.17	12,649.10	35,000.00	<b>35,000.00</b>
Printing, Postage, and Office Supplies	34,643.29	30,547.37	43,000.00	<b>43,000.00</b>
Promotional and Community Events	55,517.55	31,739.75	75,000.00	<b>75,000.00</b>
Rental Equipment	12,854.74	10,077.42	18,900.00	<b>18,900.00</b>
Repairs and Maintenance	47,742.36	69,576.94	175,000.00	<b>175,000.00</b>
Small Tools and Supplies	13,369.79	3,850.70	10,200.00	<b>10,200.00</b>
Telephone	34,757.95	35,500.80	48,000.00	<b>48,000.00</b>
Utilities	124,885.80	76,815.58	167,500.00	<b>167,500.00</b>
Uniforms	3,213.15	2,570.13	8,000.00	<b>8,000.00</b>
Vehicle Expense	13,282.79	15,897.05	20,000.00	<b>20,000.00</b>
<b>Total General and Administrative</b>	<b>1,844,722.04</b>	<b>2,188,468.10</b>	<b>2,711,200.00</b>	<b>2,711,200.00</b>

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

	BUDGET REMAINING	PROJECTED THROUGH 12/31/23		
		Projected Actual 1/0/1900	Projected Annual Budget Remaining	% Variance
<b>REVENUES</b>				
Taxes	(560,308.44)	4,092,753.95	259,753.95	6.78%
Licenses and Permits	32,655.48	457,655.48	32,655.48	7.68%
Fines and Forfeits	(98,941.35)	454,744.87	14,744.87	3.35%
Interest Income	16,528.37	46,037.83	28,037.83	155.77%
Fees	(16,206.52)	122,356.15	(13,643.85)	-10.03%
Charges for Services	50.00	11,050.00	2,250.00	25.57%
Intergovernmental	(1,734,139.23)	2,151,565.26	154,027.26	7.71%
Parks and Recreation Concessions	(37,321.95)	78,370.73	(17,729.27)	-18.45%
Miscellaneous	(110,291.36)	40,119.64	(106,380.36)	-72.61%
<b>TOTAL GENERAL FUND REVENUES</b>	<b>(2,507,975.00)</b>	<b>7,454,653.91</b>	<b>353,715.91</b>	<b>4.98%</b>
<b>EXPENDITURES</b>				
<b>GENERAL AND ADMINISTRATIVE</b>				
Salaries	230,983.27	1,080,026.50	(80,026.50)	-8.00%
Payroll Taxes and Benefits	148,698.25	535,454.63	1,545.37	0.29%
Aldermen's Per Diem	15,000.00	60,000.00	-	0.00%
Advertising	2,482.00	3,357.33	1,642.67	32.85%
Collection Costs	35,859.71	93,191.84	10,308.16	9.96%
Bank Charges	84.37	154.17	45.83	22.92%
Contracted Services	23,974.99	30,700.02	16,299.98	34.68%
Coroner Fees	4,100.00	2,533.33	3,466.67	57.78%
Court Costs	6,000.00	18,000.00	-	0.00%
Depreciation	-	-	-	#DIV/0!
Economic Development	(500.00)	57,000.00	(2,000.00)	-3.64%
Grant Expenditures	-	-	-	#DIV/0!
Insurance	(262,206.87)	604,809.16	(413,409.16)	-215.99%
Legal and Professional	2,063.55	70,037.76	(13,537.76)	-23.96%
Membership Fees / Educational Training	4,817.47	34,910.04	(3,910.04)	-12.61%
Miscellaneous	22,350.90	16,865.47	18,134.53	51.81%
Printing, Postage, and Office Supplies	12,452.63	40,729.83	2,270.17	5.28%
Promotional and Community Events	43,260.25	42,319.67	32,680.33	43.57%
Rental Equipment	8,822.58	13,436.56	5,463.44	28.91%
Repairs and Maintenance	105,423.06	92,769.25	82,230.75	46.99%
Small Tools and Supplies	6,349.30	5,134.26	5,065.74	49.66%
Telephone	12,499.20	47,334.40	665.60	1.39%
Utilities	90,684.42	102,420.77	65,079.23	38.85%
Uniforms	5,429.87	3,426.84	4,573.16	57.16%
Vehicle Expense	4,102.95	21,196.07	(1,196.07)	-5.98%
<b>Total General and Administrative</b>	<b>522,731.90</b>	<b>2,975,807.90</b>	<b>(264,607.90)</b>	<b>-9.76%</b>



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

FOR PERIOD ENDED 09/30/23

	PRIOR YEAR <u>9/30/2022</u>	CURRENT YEAR <u>9/30/2023</u>	ORIGINAL BUDGET	<u>BUDGET</u>
<b>ANIMAL CONTROL</b>				
Salaries	99,242.21	107,815.87	140,000.00	<b>140,000.00</b>
Aldermen's Per Diem	-	-	-	-
Payroll Taxes and Benefits	70,928.43	68,310.40	103,800.00	<b>103,800.00</b>
Animal Care Expense	8,959.62	11,007.56	17,000.00	<b>17,000.00</b>
Depreciation	-	-	-	-
Economic Development	-	-	-	-
Grant Expenditures	-	-	-	-
Insurance	5,665.15	1,997.74	7,700.00	<b>7,700.00</b>
Legal and Professional	1,688.60	1,894.10	4,900.00	<b>4,900.00</b>
Membership Fees / Educational Training	70.00	92.02	1,000.00	<b>1,000.00</b>
Miscellaneous	379.62	379.62	1,100.00	<b>1,100.00</b>
Printing, Postage, and Office Supplies	1,991.65	704.01	1,500.00	<b>1,500.00</b>
Promotional and Community Events	-	-	-	-
Repairs and Maintenance	3,759.59	7,055.25	7,500.00	<b>7,500.00</b>
Small Tools and Supplies	7,737.30	5,673.58	16,700.00	<b>16,700.00</b>
Telephone	2,697.69	2,947.62	4,300.00	<b>4,300.00</b>
Utilities	8,776.44	7,214.35	12,000.00	<b>12,000.00</b>
Uniforms	456.72	577.45	1,300.00	<b>1,300.00</b>
Vehicle Expense	1,420.21	2,717.81	2,200.00	<b>2,200.00</b>
<b>Total Animal Control</b>	<b>213,773.23</b>	<b>218,387.38</b>	<b>321,000.00</b>	<b>321,000.00</b>
<b>PARKS AND RECREATION</b>				
Salaries	201,140.01	226,875.52	270,000.00	<b>270,000.00</b>
Aldermen's Per Diem	-	-	-	-
Payroll Taxes and Benefits	86,114.40	104,444.17	111,400.00	<b>111,400.00</b>
Bank Charges	-	79.98	-	-
Contracted Services	94,946.35	97,184.60	131,500.00	<b>131,500.00</b>
Concession Supplies	37,349.30	27,172.71	42,500.00	<b>42,500.00</b>
Depreciation	-	-	-	-
Grant Expenditures	-	-	-	-
Insurance	24,958.53	10,557.62	31,700.00	<b>31,700.00</b>
Legal and Professional	8,646.18	6,344.38	7,800.00	<b>7,800.00</b>
Membership Fees / Educational Training	3,604.85	2,523.98	8,000.00	<b>8,000.00</b>
Miscellaneous	7,436.89	20,102.39	47,700.00	<b>47,700.00</b>
Printing, Postage, and Office Supplies	2,958.55	5,069.89	6,700.00	<b>6,700.00</b>
Promotional and Community Events	-	-	-	-
Recreational Supplies	43,519.78	53,537.67	50,000.00	<b>50,000.00</b>
Rental Equipment	39,361.24	3,757.93	17,000.00	<b>17,000.00</b>
Repairs and Maintenance	117,002.80	70,399.10	71,000.00	<b>71,000.00</b>
Small Tools and Supplies	10,553.14	10,323.49	15,500.00	<b>15,500.00</b>
Telephone	7,720.19	6,872.45	11,000.00	<b>11,000.00</b>
Utilities	40,105.74	26,740.18	60,000.00	<b>60,000.00</b>
Uniforms	1,896.04	1,617.95	2,500.00	<b>2,500.00</b>
<b>Total Parks and Recreation</b>	<b>727,313.99</b>	<b>673,604.01</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 12/31/23		
		Projected Actual 1/0/1900	Projected Annual Budget Remaining	% Variance
<b>ANIMAL CONTROL</b>				
Salaries	32,184.13	147,537.50	(7,537.50)	-5.38%
Aldermen's Per Diem	-	-	-	#DIV/0!
Payroll Taxes and Benefits	35,489.60	94,565.25	9,234.75	8.90%
Animal Care Expense	5,992.44	13,143.42	3,856.58	22.69%
Depreciation	-	-	-	#DIV/0!
Economic Development	-	-	-	#DIV/0!
Grant Expenditures	-	-	-	#DIV/0!
Insurance	5,702.26	5,594.66	2,105.34	27.34%
Legal and Professional	3,005.90	2,108.82	2,791.18	56.96%
Membership Fees / Educational Training	907.98	122.69	877.31	87.73%
Miscellaneous	720.38	506.16	593.84	53.99%
Printing, Postage, and Office Supplies	795.99	938.68	561.32	37.42%
Promotional and Community Events	-	-	-	#DIV/0!
Repairs and Maintenance	444.75	9,406.99	(1,906.99)	-25.43%
Small Tools and Supplies	11,026.42	7,564.77	9,135.23	54.70%
Telephone	1,352.38	3,930.16	369.84	8.60%
Utilities	4,785.65	9,619.13	2,380.87	19.84%
Uniforms	722.55	769.93	530.07	40.77%
Vehicle Expense	(517.81)	3,623.75	(1,423.75)	-64.72%
Total Animal Control	102,612.62	299,431.91	21,568.09	6.72%
<b>PARKS AND RECREATION</b>				
Salaries	43,124.48	310,461.24	(40,461.24)	-14.99%
Aldermen's Per Diem	-	-	-	#DIV/0!
Payroll Taxes and Benefits	6,955.83	139,871.85	(28,471.85)	-25.56%
Bank Charges	(79.98)	106.64	(106.64)	#DIV/0!
Contracted Services	34,315.40	129,579.47	1,920.53	1.46%
Concession Supplies	15,327.29	42,500.00	-	0.00%
Depreciation	-	-	-	#DIV/0!
Grant Expenditures	-	-	-	#DIV/0!
Insurance	21,142.38	29,922.62	1,777.38	5.61%
Legal and Professional	1,455.62	8,303.54	(503.54)	-6.46%
Membership Fees / Educational Training	5,476.02	3,176.58	4,823.42	60.29%
Miscellaneous	27,597.61	26,803.17	20,896.83	43.81%
Printing, Postage, and Office Supplies	1,630.11	6,759.86	(59.86)	-0.89%
Promotional and Community Events	-	-	-	#DIV/0!
Recreational Supplies	(3,537.67)	71,383.56	(21,383.56)	-42.77%
Rental Equipment	13,242.07	5,010.57	11,989.43	70.53%
Repairs and Maintenance	600.90	93,865.46	(22,865.46)	-32.20%
Small Tools and Supplies	5,176.51	13,764.65	1,735.35	11.20%
Telephone	4,127.55	9,163.26	1,836.74	16.70%
Utilities	33,259.82	35,653.57	24,346.43	40.58%
Uniforms	882.05	2,157.27	342.73	13.71%
Total Parks and Recreation	210,695.99	928,483.31	(44,183.31)	-5.00%

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

FOR PERIOD ENDED 09/30/23

	PRIOR YEAR <u>9/30/2022</u>	CURRENT YEAR <u>9/30/2023</u>	ORIGINAL BUDGET	BUDGET
<b>POLICE DEPARTMENT</b>				
Salaries	879,629.41	965,919.67	1,310,500.00	<b>1,310,500.00</b>
Aldermen's Per Diem	-	-	-	-
Payroll Taxes and Benefits	581,178.06	659,281.42	859,600.00	<b>859,600.00</b>
Contracted Services	5,573.08	6,113.40	7,500.00	<b>7,500.00</b>
Court Costs	-	-	-	-
Depreciation	-	-	-	-
Grant Expenditures	-	-	-	-
Insurance	94,381.42	65,278.30	141,500.00	<b>141,500.00</b>
Legal and Professional	21,405.35	23,753.00	26,000.00	<b>26,000.00</b>
Membership Fees / Educational Training	27,923.83	23,457.71	33,000.00	<b>33,000.00</b>
Miscellaneous	8,810.12	26,111.80	31,000.00	<b>31,000.00</b>
Printing, Postage, and Office Supplies	16,699.09	31,877.16	24,200.00	<b>24,200.00</b>
Promotional and Community Events	(879.56)	(205.97)	3,000.00	<b>3,000.00</b>
Rental Equipment	27,431.55	25,697.92	39,400.00	<b>39,400.00</b>
Repairs and Maintenance	39,482.31	42,864.01	53,600.00	<b>53,600.00</b>
Small Tools and Supplies	9,576.90	30,300.42	26,500.00	<b>26,500.00</b>
Telephone	29,385.37	28,873.28	33,500.00	<b>33,500.00</b>
Utilities	15,589.47	16,141.66	17,000.00	<b>17,000.00</b>
Uniforms	13,295.64	16,474.69	22,000.00	<b>22,000.00</b>
Vehicle Expense	115,807.84	97,814.13	155,000.00	<b>155,000.00</b>
Total Police Department	1,885,289.88	2,059,752.60	2,783,300.00	<b>2,783,300.00</b>
<b>STREET DEPARTMENT</b>				
Salaries	409,788.34	452,689.38	550,000.00	<b>550,000.00</b>
Aldermen's Per Diem	-	-	-	-
Payroll Taxes and Benefits	151,730.15	180,783.36	212,000.00	<b>212,000.00</b>
Contracted Services	3,848.00	3,293.10	6,000.00	<b>6,000.00</b>
Depreciation	-	-	-	-
Equipment Expense	164,049.98	102,521.71	140,000.00	<b>140,000.00</b>
Grant Expenditures	-	-	-	-
Insurance	61,431.49	55,654.14	106,300.00	<b>106,300.00</b>
Landscaping and Beautification	-	-	-	-
Legal and Professional	77,676.62	45,908.45	105,000.00	<b>105,000.00</b>
Membership Fees / Educational Training	3,883.37	2,731.25	5,500.00	<b>5,500.00</b>
Miscellaneous	1,720.06	2,412.95	8,000.00	<b>8,000.00</b>
Printing, Postage, and Office Supplies	3,678.49	1,769.69	3,500.00	<b>3,500.00</b>
Rental Equipment	23,864.76	3,806.13	15,000.00	<b>15,000.00</b>
Repairs and Maintenance	91,624.83	103,622.30	119,500.00	<b>119,500.00</b>
Small Tools and Supplies	13,044.39	16,871.09	23,000.00	<b>23,000.00</b>
Telephone	5,124.10	4,388.05	7,500.00	<b>7,500.00</b>
Utilities	69,106.40	71,396.27	95,000.00	<b>95,000.00</b>
Uniforms	4,045.29	7,312.47	5,400.00	<b>5,400.00</b>
Total Street Department	1,084,616.27	1,055,160.34	1,401,700.00	<b>1,401,700.00</b>



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

	BUDGET REMAINING	PROJECTED THROUGH 12/31/23		
		Projected Actual 1/0/1900	Projected Annual Budget Remaining	% Variance
<b>POLICE DEPARTMENT</b>				
Salaries	344,580.33	1,321,817.33	(11,317.33)	-0.86%
Aldermen's Per Diem	-	-	-	#DIV/0!
Payroll Taxes and Benefits	200,318.58	915,671.05	(56,071.05)	-6.52%
Contracted Services	1,386.60	8,151.20	(651.20)	-8.68%
Court Costs	-	-	-	#DIV/0!
Depreciation	-	-	-	#DIV/0!
Grant Expenditures	-	-	-	#DIV/0!
Insurance	76,221.70	118,696.98	22,803.02	16.12%
Legal and Professional	2,247.00	27,356.19	(1,356.19)	-5.22%
Membership Fees / Educational Training	9,542.29	31,276.95	1,723.05	5.22%
Miscellaneous	4,888.20	34,815.74	(3,815.74)	-12.31%
Printing, Postage, and Office Supplies	(7,677.16)	42,502.88	(18,302.88)	-75.63%
Promotional and Community Events	3,205.97	2,725.37	274.63	9.15%
Rental Equipment	13,702.08	34,263.89	5,136.11	13.04%
Repairs and Maintenance	10,735.99	57,152.01	(3,552.01)	-6.63%
Small Tools and Supplies	(3,800.42)	40,400.56	(13,900.56)	-52.45%
Telephone	4,626.72	38,497.70	(4,997.70)	-14.92%
Utilities	858.34	21,522.21	(4,522.21)	-26.60%
Uniforms	5,525.31	21,966.25	33.75	0.15%
Vehicle Expense	57,185.87	130,418.84	24,581.16	15.86%
Total Police Department	723,547.40	2,847,235.15	(63,935.15)	-2.30%
<b>STREET DEPARTMENT</b>				
Salaries	97,310.62	619,469.68	(69,469.68)	-12.63%
Aldermen's Per Diem	-	-	-	#DIV/0!
Payroll Taxes and Benefits	31,216.64	251,934.80	(39,934.80)	-18.84%
Contracted Services	2,706.90	4,390.80	1,609.20	26.82%
Depreciation	-	-	-	#DIV/0!
Equipment Expense	37,478.29	136,695.61	3,304.39	2.36%
Grant Expenditures	-	-	-	#DIV/0!
Insurance	50,645.86	100,001.14	6,298.86	5.93%
Landscaping and Beautification	-	-	-	#DIV/0!
Legal and Professional	59,091.55	58,428.06	46,571.94	44.35%
Membership Fees / Educational Training	2,768.75	3,641.66	1,858.34	33.79%
Miscellaneous	5,587.05	3,217.27	4,782.73	59.78%
Printing, Postage, and Office Supplies	1,730.31	2,359.59	1,140.41	32.58%
Rental Equipment	11,193.87	5,074.84	9,925.16	66.17%
Repairs and Maintenance	15,877.70	138,163.07	(18,663.07)	-15.62%
Small Tools and Supplies	6,128.91	22,494.79	505.21	2.20%
Telephone	3,111.95	5,850.73	1,649.27	21.99%
Utilities	23,603.73	95,195.03	(195.03)	-0.21%
Uniforms	(1,912.47)	9,749.96	(4,349.96)	-80.55%
Total Street Department	346,539.66	1,456,667.03	(54,967.03)	-3.92%

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

	PRIOR YEAR <u>9/30/2022</u>	FOR PERIOD ENDED 09/30/23		
		CURRENT YEAR <u>9/30/2023</u>	ORIGINAL BUDGET	BUDGET
Total Departmental Expenditures	5,755,715.41	6,195,372.43	8,101,500.00	<b>8,101,500.00</b>
Capital Outlay	1,219,188.51	1,496,780.16	2,888,758.50	<b>3,451,950.50</b>
Debt Service	332,922.58	368,588.43	661,200.00	<b>661,200.00</b>
<b>TOTAL GENERAL FUND EXPENDITURES</b>	<b>7,307,826.50</b>	<b>8,060,741.02</b>	<b>11,651,458.50</b>	<b>12,214,650.50</b>
EXCESS (DEIFICIENCY) OF REVENUES OVER EXPENDITURES	(2,929,612.60)	(3,467,778.02)	(4,550,520.50)	<b>(5,113,712.50)</b>
OTHER FINANCING SOURCES (USES)				
Sale of Capital Assets	12,000.00	-	180,000.00	<b>180,000.00</b>
Proceeds from Debt	-	-	-	-
Transfers In	2,662,457.01	2,199,050.13	3,910,000.00	<b>4,473,192.00</b>
Transfers Out				
Total Other Financing Sources (Uses)	2,674,457.01	2,199,050.13	4,090,000.00	<b>4,653,192.00</b>
NET CHANGE IN FUND BALANCE	(255,155.59)	(1,268,727.89)	(460,520.50)	<b>(460,520.50)</b>
FUND BALANCE AT BEGINNING OF YEAR	2,234,911.85	2,355,120.95	2,234,935.00	<b>2,234,935.00</b>
FUND BALANCE AT END OF YEAR	<b>\$ 1,979,756.26</b>	<b>\$ 1,086,393.06</b>	<b>\$ 1,774,414.50</b>	<b>\$ 1,774,414.50</b>

\$ 1,979,756.26    \$ 1,073,262.29  
 \$ -                \$ (13,130.77)

TOTAL REVENUE CHECK

**\$ 11,754,130.00**

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

	<u>BUDGET REMAINING</u>	<u>PROJECTED THROUGH 12/31/23</u>		
		<u>Projected Actual 1/0/1900</u>	<u>Projected Annual Budget Remaining</u>	<u>% Variance</u>
Total Departmental Expenditures	1,906,127.57	8,507,625.30	(406,125.30)	-5.01%
Capital Outlay	1,955,170.34	<b>3,732,178.21</b>	(280,227.71)	-8.12%
Debt Service	292,611.57	<b>661,200.00</b>	-	0.00%
<b>TOTAL GENERAL FUND EXPENDITURES</b>	<u>4,153,909.48</u>	<u>12,901,003.51</u>	<u>(686,353.01)</u>	-5.62%
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	1,645,934.48	(5,446,349.60)	(332,637.10)	
<b>OTHER FINANCING SOURCES (USES)</b>				
Sale of Capital Assets	(180,000.00)	-	(180,000.00)	-100.00%
Proceeds from Debt	-	103,278.00	103,278.00	#DIV/0!
Transfers In	(2,274,141.87)	4,473,192.00	-	0.00%
Transfers Out				
Total Other Financing Sources (Uses)	<u>(2,454,141.87)</u>	<u>4,576,470.00</u>	<u>(76,722.00)</u>	-1.65%
<b>NET CHANGE IN FUND BALANCE</b>	<u>(808,207.39)</u>	<u>(869,879.60)</u>	<u>(409,359.10)</u>	
<b>FUND BALANCE AT BEGINNING OF YEAR</b>		2,355,120.95		
<b>FUND BALANCE AT END OF YEAR</b>		<u>\$ 1,485,241.35</u>		

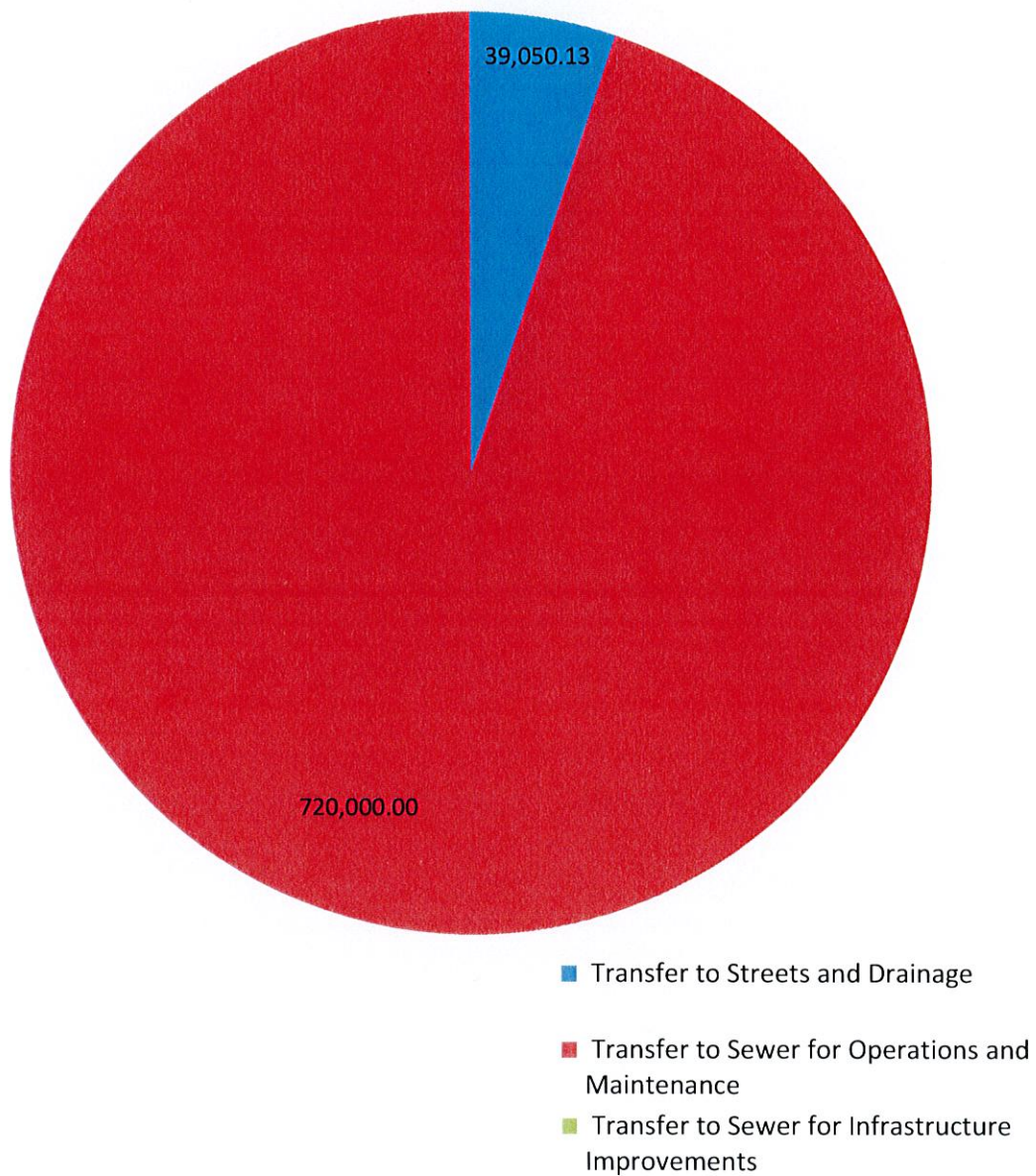
TOTAL REVENUE CHECK



# Special Revenue Fund

Expenditures/Uses through September 30, 2023 \$ 23,438.99

Chart of Transfers



CITY OF WALKER  
**SPECIAL REVENUE FUND**  
 BALANCE SHEET  
 As of September 30, 2023

	CURRENT YEAR <u>9/30/2023</u>	PRIOR YEAR <u>9/30/2022</u>	AUDITED PRIOR YEAR <u>12/31/2022</u>
<b>ASSETS</b>			
Cash and Cash Equivalents	\$ 3,955,931.59	\$ 3,865,850.64	\$ 4,004,630.30
Due from Other Governments	334,362.20	349,442.62	334,362.20
Due from Other Funds	(149,703.00)	(149,703.00)	(149,704.00)
Cash - Restricted	<u>-</u>	<u>-</u>	<u>-</u>
Total Assets	<u>\$ 4,140,590.79</u>	<u>\$ 4,065,590.26</u>	<u>\$ 4,189,288.50</u>
<b>LIABILITIES</b>			
Due to Other Funds	<u>\$ (102,272.34)</u>	<u>\$ 511,525.82</u>	<u>\$ 586,526.53</u>
Total Liabilities	<u>(102,272.34)</u>	<u>511,525.82</u>	<u>586,526.53</u>
<b>FUND BALANCE</b>			
Assigned to Special Revenue Fund	4,242,863.13	3,554,064.44	3,602,761.97
Unassigned	<u>-</u>	<u>-</u>	<u>-</u>
Total Fund Balance	<u>4,242,863.13</u>	<u>3,554,064.44</u>	<u>3,602,761.97</u>
Total Liabilities and Fund Balance	<u>\$ 4,140,590.79</u>	<u>\$ 4,065,590.26</u>	<u>\$ 4,189,288.50</u>



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

	CURRENT YEAR <u>09/30/23</u>	PRIOR YEAR <u>09/30/22</u>	<b>AUDITED</b> PRIOR YEAR <u>12/31/22</u>
<b>Revenues:</b>			
Taxes	\$ 1,387,982.93	\$ 1,416,258.82	\$ 1,856,763.76
Interest Income	<u>34,607.35</u>	<u>28,516.32</u>	<u>39,166.52</u>
Total Revenues	1,422,590.28	1,444,775.14	1,895,930.28
<b>Expenditures:</b>			
General Expenses	23,438.99	23,692.54	31,149.44
Debt Service	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>23,438.99</u>	<u>23,692.54</u>	<u>31,149.44</u>
Excess (Deficiency) of Revenues over Expenditures	1,399,151.29	1,421,082.60	1,864,780.84
<b>Other Financing Sources (Uses):</b>			
Issuance of Bonds	-	-	-
Payment to Refund Bonds	-	-	-
Discounts on Bond Issuance	-	-	-
Transfers Out	<u>(759,050.13)</u>	<u>(757,456.98)</u>	<u>(1,152,458.69)</u>
Total Other Financing Sources (Uses)	<u>(759,050.13)</u>	<u>(757,456.98)</u>	<u>(1,152,458.69)</u>
Net Change in Fund Balance	640,101.16	663,625.62	712,322.15
<b>Fund Balance at Beginning of Year</b>	<u>3,602,761.15</u>	<u>2,890,438.82</u>	<u>2,890,439.00</u>
<b>Fund Balance at End of Year</b>	<u>\$ 4,242,862.31</u>	<u>\$ 3,554,064.44</u>	<u>\$ 3,602,761.15</u>
Transfer to Streets and Drainage	39,050.13	37,456.98	192,458.69
Transfer to Sewer for Operations and Maintenance	720,000.00	720,000.00	960,000.00
Transfer to Sewer for Infrastructure Improvements	-	-	-
check balance	<u>-</u>	<u>-</u>	<u>-</u>



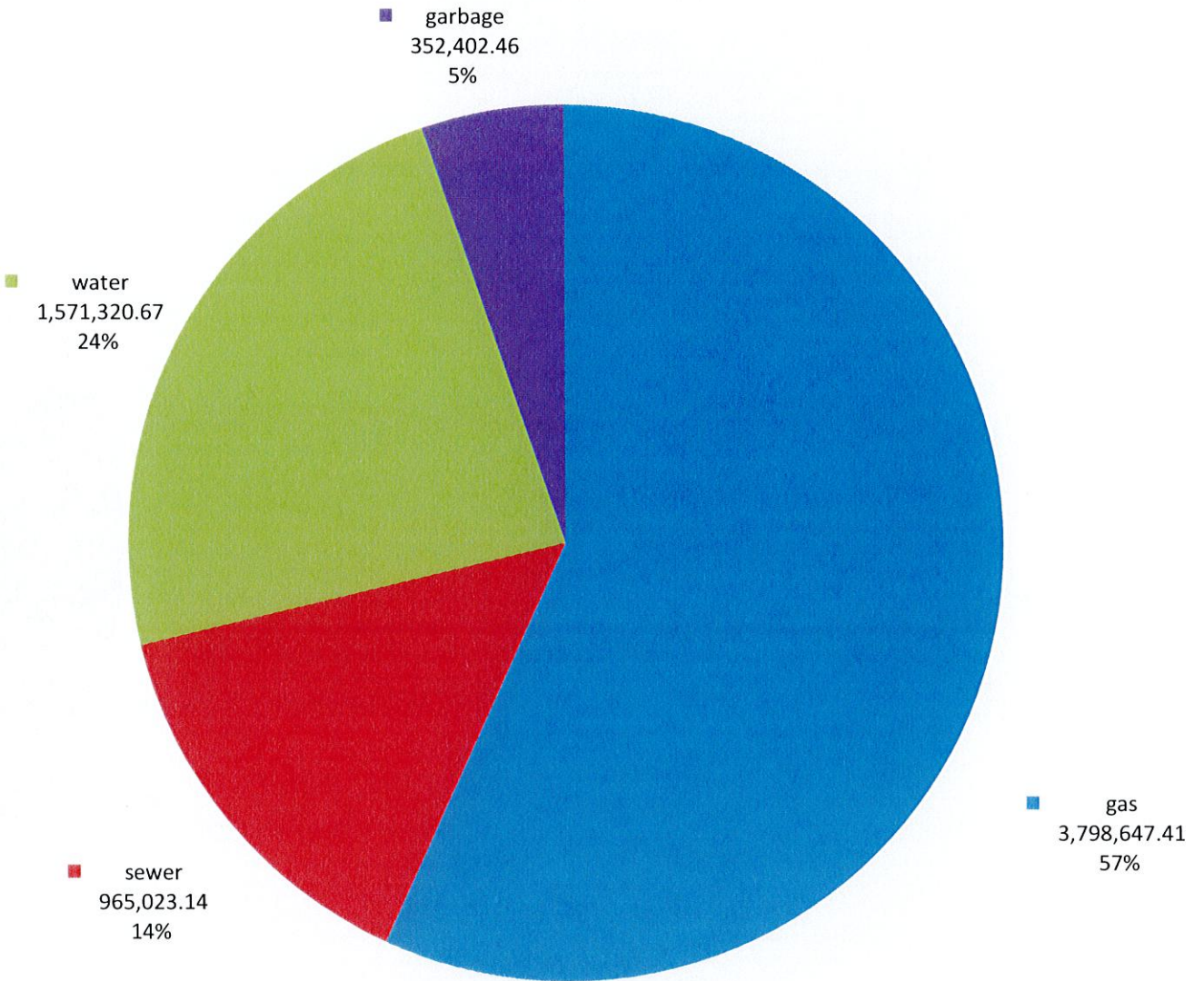
CITY OF WALKER - SPECIAL REVENUE FUND  
STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCE -  
BUDGET AND ACTUAL

	FOR PERIOD ENDED 09/30/23				PROJECTED THROUGH 12/31/23		
	PRIOR YEAR 9/30/2022	CURRENT YEAR 9/30/2023	ORIGINAL BUDGET	BUDGET	Projected Actual 1/0/1900	Projected Annual Budget Remaining	% Variance
<b>Revenues:</b>							
Taxes	1,416,258.82	1,387,982.93	1,650,000.00	1,650,000.00	1,612,982.93	(37,017.07)	-2.24%
Interest	28,516.32	34,607.35	40,000.00	40,000.00	46,143.13	6,143.13	15.36%
Miscellaneous	-	-	-	-	-	-	#DIV/0!
Total Revenues	1,444,775.14	1,422,590.28	1,690,000.00	1,690,000.00	1,659,126.06	(30,873.94)	-1.83%
<b>Expenditures:</b>							
General Expenses	23,692.54	23,438.99	28,000.00	28,000.00	31,251.99	(3,251.99)	-11.61%
Debt Service	-	-	-	-	-	-	#DIV/0!
Total Expenditures	23,692.54	23,438.99	28,000.00	28,000.00	31,251.99	(3,251.99)	-11.61%
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	1,421,082.60	1,399,151.29	1,662,000.00	1,662,000.00	1,627,874.07	(34,125.93)	
<b>Other Financing Sources (Uses):</b>							
Issuance of Bonds	-	-	-	-	-	-	#DIV/0!
Payment to Refund Bonds	-	-	-	-	-	-	#DIV/0!
Discounts on Bond Issuance	-	-	-	-	-	-	
Transfers Out	(757,456.98)	(759,050.13)	(2,125,000.00)	(2,870,084.00)	(1,858,192.00)	(1,011,892.00)	35.26%
Total Other Financing Sources (Uses)	(757,456.98)	(759,050.13)	(2,125,000.00)	(2,870,084.00)	(1,858,192.00)	(1,011,892.00)	35.26%
<b>NET CHANGE IN FUND BALANCE</b>	663,625.62	640,101.16	(463,000.00)	(1,208,084.00)	(230,317.93)	\$ 977,766.07	80.94%



# Enterprise Fund

Total Operating Expenditures through September 30, 2023 \$ 6,687,393.68





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

	CURRENT YEAR <u>9/30/2023</u>	PRIOR YEAR <u>9/30/2022</u>	<b>UNAUDITED</b> PRIOR YEAR <u>12/31/2022</u>
<b>Current Assets:</b>			
Cash and Cash Equivalents	6,149,366.61	5,850,825.98	6,794,445.37
Due from Other Funds	<u>1,417,321.45</u>	<u>538,026.41</u>	<u>331,091.68</u>
	7,566,688.06	6,388,852.39	7,125,537.05
<b>Receivables:</b>			
Accounts, Net	934,346.56	1,094,802.81	1,547,578.80
Unbilled Utility Sales	522,978.70	559,978.92	522,978.70
Due from Other Governments	<u>0.01</u>	<u>93,727.79</u>	<u>108,137.77</u>
	1,457,325.27	1,748,509.52	2,178,695.27
Inventory, at Cost	549,326.27	501,499.51	549,326.27
Prepaid Expenses	<u>84,526.50</u>	<u>74,805.26</u>	<u>84,526.50</u>
<b>Total Current Assets</b>	<b>9,657,866.10</b>	<b>8,713,666.68</b>	<b>9,938,085.09</b>
<b>Noncurrent Assets:</b>			
<b>Restricted Cash, Cash Equivalents, and Investments:</b>			
Revenue Bond Covenant Accounts	757,816.27	801,253.64	380,928.91
Investments - Customer Deposits	881,024.35	797,209.69	907,975.38
Unamortized Bond Issuance Costs	20,965.00	24,850.00	20,965.00
<b>Capital Assets, at Cost (Net of</b>			
Accumulated Depreciation	<u>19,984,643.39</u>	<u>17,477,054.50</u>	<u>19,337,894.95</u>
<b>Total Noncurrent Assets</b>	<u>21,644,449.01</u>	<u>19,100,367.83</u>	<u>20,647,764.24</u>
<b>Total Assets</b>	<b><u>\$ 31,655,825.11</u></b>	<b><u>\$ 28,233,054.51</u></b>	<b><u>\$ 30,939,359.33</u></b>





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

	CURRENT YEAR <u>9/30/2023</u>	PRIOR YEAR <u>9/30/2022</u>	<b>UNAUDITED</b> PRIOR YEAR <u>12/31/2022</u>
<b>Current Liabilities:</b>			
Accounts Payable	\$ 1,092,404.22	\$ 521,307.01	\$ 1,663,737.38
Accrued Salaries and Wages	29,238.46	28,789.10	29,238.46
Accumulated Unpaid Vacation	24,387.00	24,387.00	24,387.00
Customers' Deposits	899,705.02	888,307.55	868,912.78
Due to LP Sewer District	23,520.12	5,551.30	8,732.50
Due to Other Funds	(357,768.24)	(248,121.60)	(355,998.26)
Other Current Liabilities	70,692.23	109,549.78	87,452.77
Bonds Payable	1,559,974.94	1,263,377.22	2,273,967.48
Municipal Lease	0.05	0.05	0.05
Accrued Bond Interest	<u>29,188.56</u>	<u>32,042.56</u>	<u>29,188.56</u>
Total Current Liabilities	<u>3,371,342.36</u>	<u>2,625,189.97</u>	<u>4,629,618.72</u>
<b>Noncurrent Liabilities:</b>			
Bonds Payable - Less Current Portion	4,870,825.49	3,587,066.55	5,027,429.79
Relocation of Utilities	-	-	-
Accumulated Unpaid Vacation	<u>127,755.68</u>	<u>132,833.01</u>	<u>127,755.68</u>
Total Noncurrent Liabilities	<u>4,998,581.17</u>	<u>3,719,899.56</u>	<u>5,155,185.47</u>
Total Liabilities	<u>8,369,923.53</u>	<u>6,345,089.53</u>	<u>9,784,804.19</u>
<b>Net Assets:</b>			
Invested in Capital Assets, Net of Related Debt	13,832,927.00	13,988,842.00	13,832,928.00
Reserved for Debt Service	338,319.00	380,902.00	338,319.00
Unrestricted	<u>9,114,655.58</u>	<u>7,518,220.98</u>	<u>6,983,308.14</u>
Total Net Position	<u>23,285,901.58</u>	<u>21,887,964.98</u>	<u>21,154,555.14</u>
Total Liabilities and Net Position	<u>\$ 31,655,825.11</u>	<u>\$ 28,233,054.51</u>	<u>\$ 30,939,359.33</u>



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

	CURRENT YEAR <u>09/30/23</u>	PRIOR YEAR <u>09/30/22</u>	AUDITED PRIOR YEAR <u>12/31/22</u>
<b>Operating Revenues:</b>			
Charges for Services	\$ 8,026,854.52	\$ 8,733,837.13	\$ 12,027,520.54
Waste Management CNG	482,057.75	680,399.49	944,831.81
Waste Management Fees	-	-	-
Waste Management Fees - Chemicals	-	-	-
Delinquent Charges	117,731.04	100,051.17	140,620.23
Miscellaneous Charges	<u>928,913.45</u>	<u>618,769.19</u>	<u>955,950.91</u>
Total Operating Revenues	9,555,556.76	10,133,056.98	14,068,923.49
<b>Operating Expenses:</b>			
Natural Gas Purchases	2,179,758.21	3,062,104.03	4,610,333.79
Salaries and Wages	1,148,031.21	1,105,807.25	1,510,911.40
Payroll Taxes and Benefits	593,878.49	537,720.44	652,512.10
Contract Services	863,949.70	820,133.45	784,499.09
Depreciation	-	-	-
Equipment Expense	98,528.78	91,575.54	125,837.68
Equipment Rental	57,842.72	60,651.08	80,831.49
Lab Fees	110,795.98	31,902.81	43,602.34
Maintenance	884,326.44	994,382.59	1,394,351.54
Maintenance - Waste Management Chem	-	-	-
Small Tools and Supplies	27,775.62	39,600.94	52,895.03
Utilities	181,120.78	199,831.33	307,261.65
Insurance Expense	36,044.77	137,953.39	231,214.07
Miscellaneous Expense	92,194.62	85,672.94	149,192.19
Office Expense	24,755.14	23,213.74	30,203.85
Professional Fees	330,258.04	264,747.39	285,678.05
Telephone Expense	39,381.97	39,717.60	52,519.86
Bad Debt Expense	<u>18,751.21</u>	<u>16,335.54</u>	<u>20,754.90</u>
Total Operating Expenses	<u>6,687,393.68</u>	<u>7,511,350.06</u>	<u>10,332,599.03</u>
Operating Income (Loss) Before Depreciation	2,868,163.08	2,621,706.92	3,736,324.46
Depreciation	<u>-</u>	<u>-</u>	<u>1,366,998.00</u>
Operating Income (Loss) After Depreciation	2,868,163.08	2,621,706.92	2,369,326.46
<b>Add:</b>			
Nonoperating Revenues	759,117.99	619,161.09	1,332,945.70
Donations	-	-	-
Transfers In	720,000.00	720,000.00	960,000.00
<b>Less:</b>			
Nonoperating Expenses	55,934.63	61,920.59	226,734.61
Transfers Out	<u>2,160,000.00</u>	<u>2,625,000.03</u>	<u>3,895,000.00</u>
Change in Net Assets	2,131,346.44	1,273,947.39	540,537.55
<b>Total Net Assets at Beginning of Year</b>	<u>21,154,550.84</u>	<u>20,614,013.29</u>	<u>20,614,013.29</u>
<b>Total Net Assets at End of Year</b>	<u>\$ 23,285,897.28</u>	<u>\$ 21,887,960.68</u>	<u>\$ 21,154,550.84</u>

## CITY OF WALKER - ENTERPRISE FUND

## GAS DEPARTMENT STATEMENT OF NET

FOR PERIOD ENDED 09/30/2023

## INCOME (LOSS) FROM OPERATIONS

	PRIOR YEAR 9/30/2022	CURRENT YEAR 9/30/2023	ORIGINAL BUDGET	BUDGET
<b>OPERATING REVENUES</b>				
CHARGES FOR SERVICES	\$ 6,339,580.13	\$ 5,352,656.08	\$ 8,450,000.00	\$ 8,450,000.00
Charges for Services	177,573.00	178,220.00	235,000.00	235,000.00
Fuel Adjustment	502,826.49	303,837.75	650,000.00	650,000.00
WASTE MANAGEMENT CNG	680,399.49	482,057.75	885,000.00	885,000.00
DELINQUENT CHARGES	66,714.34	74,291.83	90,000.00	90,000.00
MISCELLANEOUS CHARGES	457,659.84	\$739,227.41	652,000.00	652,000.00
TOTAL OPERATING REVENUES	7,544,353.80	6,648,233.07	10,077,000.00	10,077,000.00
<b>OPERATING EXPENSES</b>				
NATURAL GAS PURCHASES	3,062,104.03	2,179,758.21	4,367,000.00	4,367,000.00
SALARIES AND WAGES	567,531.85	580,188.96	775,000.00	775,000.00
PAYROLL TAXES AND BENEFITS	316,819.21	343,083.10	420,500.00	420,500.00
CONTRACT SERVICES	133,550.75	167,734.28	262,400.00	262,400.00
DEPRECIATION	-	-	-	-
EQUIPMENT EXPENSES	56,537.90	65,013.07	83,000.00	83,000.00
EQUIPMENT RENTAL	13,757.08	11,065.04	14,500.00	14,500.00
MAINTENANCE	214,353.53	219,896.70	191,500.00	191,500.00
SMALL TOOLS AND SUPPLIES	11,062.36	8,650.90	18,000.00	18,000.00
UTILITIES	10,063.80	10,800.21	16,200.00	16,200.00
INSURANCE	34,210.77	13,857.26	104,800.00	104,800.00
MISCELLANEOUS	\$36,773.49	\$43,321.84	71,500.00	\$71,500.00
OFFICE EXPENSE	11,688.18	9,982.92	13,700.00	13,700.00
PROFESSIONAL FEES	117,814.08	113,978.54	153,500.00	153,500.00
TELEPHONE EXPENSE	21,988.46	21,685.61	30,100.00	30,100.00
BAD DEBT EXPENSE	8,552.52	9,630.77	15,000.00	15,000.00
TOTAL OPERATING EXPENSES	4,616,808.01	3,798,647.41	6,536,700.00	6,536,700.00
OPERATING INCOME (LOSS) BEFORE DEPRECIATION	2,927,545.79	2,849,585.66	3,540,300.00	3,540,300.00
DEPRECIATION	\$0.00	\$0.00	309,700.00	309,700.00
OPERATING INCOME (LOSS) AFTER DEPRECIATION	2,927,545.79	2,849,585.66	3,230,600.00	3,230,600.00
ADD:				
NONOPERATING REVENUES	283,320.47	425,765.05	766,500.00	766,500.00
DONATIONS	-	-	-	-
TRANSFERS IN	\$0.00	\$0.00	\$0.00	\$0.00
LESS:				
NONOPERATING EXPENSES	\$37,454.34	\$31,762.09	\$75,600.00	\$75,600.00
TRANSFERS OUT	2,625,000.03	2,160,000.00	3,575,000.00	3,575,000.00
GAS DEPARTMENT NET INCOME (LOSS)	\$ 548,411.89	\$ 1,083,588.62	\$ 346,500.00	\$ 346,500.00

CITY OF WALKER - ENTERPRISE FUND  
**GAS DEPARTMENT STATEMENT OF NET**

INCOME (LOSS) FROM OPERATIONS

PROJECTED THROUGH 12/31/23

	BUDGET REMAINING	Projected Actual 1/0/1900	Projected Annual Budget Remaining	% Variance
<b>OPERATING REVENUES</b>				
CHARGES FOR SERVICES	\$ (3,097,343.92)	\$ 8,868,558.60	\$ 418,558.60	4.95%
Charges for Services	(56,780.00)	237,626.67	2,626.67	0.01
Fuel Adjustment	(346,162.25)	405,117.00	(244,883.00)	(0.38)
WASTE MANAGEMENT CNG	(402,942.25)	642,743.67	(242,256.33)	(0.27)
DELINQUENT CHARGES	(15,708.17)	99,055.77	9,055.77	0.10
MISCELLANEOUS CHARGES	87,227.41	985,636.54	333,636.54	0.51
TOTAL OPERATING REVENUES	<u>(3,428,766.93)</u>	<u>10,595,994.58</u>	<u>518,994.58</u>	5.15%
<b>OPERATING EXPENSES</b>				
NATURAL GAS PURCHASES	2,187,241.79	4,222,178.47	144,821.53	3.32%
SALARIES AND WAGES	194,811.04	793,942.78	(18,942.78)	-2.44%
PAYROLL TAXES AND BENEFITS	77,416.90	459,817.26	(39,317.26)	-9.35%
CONTRACT SERVICES	94,665.72	\$223,645.70	38,754.30	14.77%
DEPRECIATION	-	-	-	#DIV/0!
EQUIPMENT EXPENSES	17,986.93	86,684.09	(3,684.09)	-4.44%
EQUIPMENT RENTAL	3,434.96	14,753.39	(253.39)	-1.75%
MAINTENANCE	(28,396.70)	293,195.60	(101,695.60)	-53.10%
SMALL TOOLS AND SUPPLIES	9,349.10	11,534.53	6,465.47	35.92%
UTILITIES	5,399.79	14,400.28	1,799.72	11.11%
INSURANCE	90,942.74	103,757.16	1,042.84	1.00%
MISCELLANEOUS	28,178.16	\$57,762.45	13,737.55	19.21%
OFFICE EXPENSE	3,717.08	13,310.56	389.44	2.84%
PROFESSIONAL FEES	39,521.46	144,864.00	8,636.00	5.63%
TELEPHONE EXPENSE	8,414.39	28,914.15	1,185.85	3.94%
BAD DEBT EXPENSE	5,369.23	12,841.03	2,158.97	14.39%
TOTAL OPERATING EXPENSES	<u>2,738,052.59</u>	<u>6,481,601.45</u>	<u>55,098.55</u>	0.84%
OPERATING INCOME (LOSS) BEFORE DEPRECIATION	(690,714.34)	4,114,393.13	574,093.13	
DEPRECIATION	309,700.00	267,688.38	42,011.62	13.57%
OPERATING INCOME (LOSS) AFTER DEPRECIATION	<u>(381,014.34)</u>	<u>3,846,704.75</u>	<u>616,104.75</u>	
ADD:				
NONOPERATING REVENUES	(340,734.95)	725,480.61	(41,019.39)	-5.35%
DONATIONS	\$0.00	-	\$0.00	#DIV/0!
TRANSFERS IN	\$0.00	\$0.00	\$0.00	#DIV/0!
LESS:				
NONOPERATING EXPENSES	43,837.91	\$75,681.47	(81.47)	-0.11%
TRANSFERS OUT	1,415,000.00	3,575,000.00	-	0.00%
GAS DEPARTMENT NET INCOME (LOSS)	<u>\$ 737,088.62</u>	<u>\$ 921,503.89</u>	<u>\$ 575,003.89</u>	



CITY OF WALKER - ENTERPRISE FUND  
**SEWER DEPARTMENT STATEMENT OF NET**

FOR PERIOD ENDED 09/30/23

INCOME (LOSS) FROM OPERATIONS	PRIOR YEAR 9/30/2022	CURRENT YEAR 9/30/2023	ORIGINAL BUDGET	BUDGET
<b>OPERATING REVENUES</b>				
CHARGES FOR SERVICES	\$ 801,895.69	\$ 892,912.61	\$ 1,120,000.00	\$ 1,120,000.00
WASTE MANAGEMENT FEES-CHEMICALS		-	-	-
DELINQUENT CHARGES	10,157.81	15,146.13	13,500.00	13,500.00
MISCELLANEOUS CHARGES	6,114.23	15,097.62	8,400.00	8,400.00
<b>TOTAL OPERATING REVENUES</b>	<b>818,167.73</b>	<b>923,156.36</b>	<b>1,141,900.00</b>	<b>1,141,900.00</b>
<b>OPERATING EXPENSES</b>				
SALARIES AND WAGES	291,582.81	280,583.61	420,000.00	420,000.00
PAYROLL TAXES AND BENEFITS	120,378.91	163,389.41	173,200.00	173,200.00
CONTRACT SERVICES	17,498.05	13,812.32	25,000.00	25,000.00
EQUIPMENT EXPENSES	5,973.66	14,329.51	9,200.00	9,200.00
EQUIPMENT RENTAL	37,877.09	36,923.38	80,000.00	80,000.00
LAB FEES	31,595.31	103,395.98	45,000.00	45,000.00
MAINTENANCE	350,523.18	156,590.49	489,700.00	489,700.00
MAINTENANCE-WASTE MGMT CHEMICALS	-	-	-	-
SMALL TOOLS AND SUPPLIES	18,547.05	10,215.84	23,000.00	23,000.00
UTILITIES	118,693.31	109,985.73	166,000.00	166,000.00
INSURANCE	65,050.97	11,855.13	75,800.00	75,800.00
MISCELLANEOUS	13,596.00	13,582.34	20,750.00	20,750.00
OFFICE EXPENSE	3,252.83	6,523.96	4,600.00	4,600.00
PROFESSIONAL FEES	70,208.17	33,002.19	60,000.00	60,000.00
TELEPHONE EXPENSE	8,014.63	8,186.15	12,500.00	12,500.00
BAD DEBT EXPENSE	1,878.74	2,647.10	3,100.00	3,100.00
<b>TOTAL OPERATING EXPENSES</b>	<b>1,154,670.71</b>	<b>965,023.14</b>	<b>1,607,850.00</b>	<b>1,607,850.00</b>
OPERATING INCOME (LOSS) BEFORE DEPRECIATION	(336,502.98)	(41,866.78)	(465,950.00)	(465,950.00)
DEPRECIATION	-	-	398,000.00	398,000.00
OPERATING INCOME (LOSS) AFTER DEPRECIATION	(336,502.98)	(41,866.78)	(863,950.00)	(863,950.00)
ADD:				
NONOPERATING REVENUES	198,173.78	164,521.17	750,775.00	750,775.00
TRANSFERS IN	720,000.00	720,000.00	1,790,000.00	1,971,892.00
LESS:				
NONOPERATING EXPENSES	11,841.03	9,993.04	22,000.00	22,000.00
<b>SEWER DEPARTMENT NET INCOME (LOSS)</b>	<b>\$ 569,829.77</b>	<b>\$ 832,661.35</b>	<b>\$ 1,654,825.00</b>	<b>\$ 1,836,717.00</b>

## CITY OF WALKER - ENTERPRISE FUND

## SEWER DEPARTMENT STATEMENT OF NET

## INCOME (LOSS) FROM OPERATIONS

## PROJECTED THROUGH 12/31/23

	BUDGET REMAINING	Projected Actual 1/0/1900	Projected Annual Budget Remaining	% Variance
<b>OPERATING REVENUES</b>				
CHARGES FOR SERVICES	\$ (227,087.39)	\$ 1,066,307.18	\$ (53,692.82)	-4.79%
WASTE MANAGEMENT FEES-CHEMICALS	-	-	-	#DIV/0!
DELINQUENT CHARGES	1,646.13	20,194.84	6,694.84	49.59%
MISCELLANEOUS CHARGES	6,697.62	20,130.16	11,730.16	139.64%
TOTAL OPERATING REVENUES	<u>(218,743.64)</u>	<u>1,106,632.18</u>	<u>(35,267.82)</u>	-3.09%
<b>OPERATING EXPENSES</b>				
SALARIES AND WAGES	139,416.39	383,956.52	36,043.48	8.58%
PAYROLL TAXES AND BENEFITS	9,810.59	218,780.53	(45,580.53)	-26.32%
CONTRACT SERVICES	11,187.68	18,416.43	6,583.57	26.33%
EQUIPMENT EXPENSES	(5,129.51)	19,106.01	(9,906.01)	-107.67%
EQUIPMENT RENTAL	43,076.62	49,231.17	30,768.83	38.46%
LAB FEES	(58,395.98)	137,861.31	(92,861.31)	-206.36%
MAINTENANCE	333,109.51	208,787.33	280,912.67	57.36%
MAINTENANCE-WASTE MGMT CHEMICALS	-	-	-	#DIV/0!
SMALL TOOLS AND SUPPLIES	12,784.16	13,621.12	9,378.88	40.78%
UTILITIES	56,014.27	146,647.64	19,352.36	11.66%
INSURANCE	63,944.87	67,935.37	7,864.63	10.38%
MISCELLANEOUS	7,167.66	17,457.59	3,292.41	15.87%
OFFICE EXPENSE	(1,923.96)	8,698.62	(4,098.62)	-89.10%
PROFESSIONAL FEES	26,997.81	39,985.70	20,014.30	33.36%
TELEPHONE EXPENSE	4,313.85	10,914.87	1,585.13	12.68%
BAD DEBT EXPENSE	452.90	3,529.47	(429.47)	-13.85%
TOTAL OPERATING EXPENSES	<u>642,826.86</u>	<u>1,344,929.68</u>	<u>262,920.32</u>	16.35%
OPERATING INCOME (LOSS) BEFORE DEPRECIATION	424,083.22	(238,297.50)	227,652.50	
DEPRECIATION	398,000.00	380,585.17	17,414.83	4.38%
OPERATING INCOME (LOSS) AFTER DEPRECIATION	<u>822,083.22</u>	<u>(618,882.67)</u>	<u>245,067.33</u>	
ADD:				
NONOPERATING REVENUES	(586,253.83)	746,799.58	(3,975.42)	-0.53%
TRANSFERS IN	(1,251,892.00)	1,971,892.00	-	0.00%
LESS:				
NONOPERATING EXPENSES	12,006.96	19,972.86	2,027.14	9.21%
SEWER DEPARTMENT NET INCOME (LOSS)	<u>\$ (1,004,055.65)</u>	<u>\$ 2,079,836.05</u>	<u>\$ 243,119.05</u>	



## CITY OF WALKER - ENTERPRISE FUND

## WATER DEPARTMENT STATEMENT OF NET

FOR PERIOD ENDED 09/30/23

## INCOME (LOSS) FROM OPERATIONS

## OPERATING REVENUES

	PRIOR YEAR 9/30/2022	CURRENT YEAR 9/30/2023	ORIGINAL BUDGET	BUDGET
CHARGES FOR SERVICES	\$ 1,281,814.38	\$ 1,471,140.90	\$ 1,835,000.00	\$ 1,835,000.00
DELINQUENT CHARGES	18,902.74	23,549.47	25,000.00	25,000.00
MISCELLANEOUS CHARGES	154,864.00	174,497.16	211,000.00	211,000.00
TOTAL OPERATING REVENUES	1,455,581.12	1,669,187.53	2,071,000.00	2,071,000.00

## OPERATING EXPENSES

SALARIES AND WAGES	246,692.59	287,258.64	340,000.00	340,000.00
PAYROLL TAXES AND BENEFITS	100,522.32	87,405.98	145,000.00	145,000.00
CONTRACT SERVICES	331,970.05	333,477.39	444,000.00	444,000.00
DEPRECIATION	-	-	-	-
EQUIPMENT EXPENSES	29,063.98	19,186.20	41,000.00	41,000.00
EQUIPMENT RENTAL	9,016.91	9,854.30	13,100.00	13,100.00
LAB FEES	307.50	7,400.00	20,000.00	20,000.00
MAINTENANCE	429,505.88	507,839.25	532,800.00	532,800.00
SMALL TOOLS AND SUPPLIES	9,991.53	8,908.88	16,000.00	16,000.00
UTILITIES	71,074.22	60,334.84	99,000.00	99,000.00
INSURANCE	38,691.65	10,332.38	67,500.00	67,500.00
MISCELLANEOUS	35,303.45	35,290.44	66,800.00	66,800.00
OFFICE EXPENSE	8,272.73	8,248.26	10,000.00	10,000.00
PROFESSIONAL FEES	74,192.24	180,496.16	37,500.00	37,500.00
TELEPHONE EXPENSE	9,714.51	9,510.21	13,500.00	13,500.00
BAD DEBT EXPENSE	5,103.05	5,777.74	7,500.00	7,500.00
TOTAL OPERATING EXPENSES	1,399,422.61	1,571,320.67	1,853,700.00	1,853,700.00

## OPERATING INCOME (LOSS)

BEFORE DEPRECIATION	56,158.51	97,866.86	217,300.00	217,300.00
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DEPRECIATION	-	-	277,000.00	277,000.00
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## OPERATING INCOME (LOSS)

AFTER DEPRECIATION	56,158.51	97,866.86	(59,700.00)	(59,700.00)
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## ADD:

NONOPERATING REVENUES	137,666.84	168,831.77	267,500.00	267,500.00
TRANSFERS IN	-	-	-	-
DONATIONS	-	-	-	-

## LESS:

NONOPERATING EXPENSES	12,625.22	14,179.50	37,000.00	37,000.00
TRANSFERS OUT	-	-	-	-

WATER DEPARTMENT NET INCOME (LOSS)	\$ 181,200.13	\$ 252,519.13	\$ 170,800.00	\$ 170,800.00
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## CITY OF WALKER - ENTERPRISE FUND

## WATER DEPARTMENT STATEMENT OF NET

PROJECTED THROUGH 12/31/23

## INCOME (LOSS) FROM OPERATIONS

	BUDGET REMAINING	Projected Actual 1/0/1900	Projected Annual Budget Remaining	% Variance
<b>OPERATING REVENUES</b>				
CHARGES FOR SERVICES	\$ (363,859.10)	\$ 1,715,724.23	\$ (119,275.77)	-6.50%
DELINQUENT CHARGES	(1,450.53)	31,399.29	6,399.29	25.60%
MISCELLANEOUS CHARGES	(36,502.84)	232,662.89	21,662.89	10.27%
TOTAL OPERATING REVENUES	<u>(401,812.47)</u>	<u>1,979,786.41</u>	<u>(91,213.59)</u>	-4.40%
<b>OPERATING EXPENSES</b>				
SALARIES AND WAGES	52,741.36	393,090.77	(53,090.77)	-15.61%
PAYROLL TAXES AND BENEFITS	57,594.02	117,533.22	27,466.78	18.94%
CONTRACT SERVICES	110,522.61	444,636.52	(636.52)	-0.14%
DEPRECIATION	-	-	-	#DIV/0!
EQUIPMENT EXPENSES	21,813.80	25,581.60	15,418.40	37.61%
EQUIPMENT RENTAL	3,245.70	13,139.07	(39.07)	-0.30%
LAB FEES	12,600.00	9,866.67	10,133.33	50.67%
MAINTENANCE	24,960.75	656,612.34	(123,812.34)	-23.24%
SMALL TOOLS AND SUPPLIES	7,091.12	11,878.51	4,121.49	25.76%
UTILITIES	38,665.16	80,446.45	18,553.55	18.74%
INSURANCE	57,167.62	61,833.68	5,666.32	8.39%
MISCELLANEOUS	31,509.56	47,053.92	19,746.08	29.56%
OFFICE EXPENSE	1,751.74	10,997.68	(997.68)	-9.98%
PROFESSIONAL FEES	(142,996.16)	236,828.31	(199,328.31)	-531.54%
TELEPHONE EXPENSE	3,989.79	12,680.28	819.72	6.07%
BAD DEBT EXPENSE	1,722.26	7,703.65	(203.65)	-2.72%
TOTAL OPERATING EXPENSES	<u>282,379.33</u>	<u>2,129,882.67</u>	<u>(276,182.67)</u>	-14.90%
OPERATING INCOME (LOSS) BEFORE DEPRECIATION	(119,433.14)	(150,096.26)	(367,396.26)	
DEPRECIATION	277,000.00	255,289.62	21,710.38	7.84%
OPERATING INCOME (LOSS) AFTER DEPRECIATION	157,566.86	(405,385.88)	(345,685.88)	
ADD:				
NONOPERATING REVENUES	(98,668.23)	264,959.65	(2,540.35)	-0.95%
TRANSFERS IN	-	-	-	#DIV/0!
DONATIONS	-	-	-	#DIV/0!
LESS:				
NONOPERATING EXPENSES	22,820.50	26,515.00	10,485.00	28.34%
TRANSFERS OUT	-	-	-	#DIV/0!
WATER DEPARTMENT NET INCOME (LOSS)	<u>\$ 81,719.13</u>	<u>\$ (166,941.23)</u>	<u>\$ (337,741.23)</u>	

## CITY OF WALKER - ENTERPRISE FUND

## GARBAGE DEPARTMENT STATEMENT OF NET

FOR PERIOD ENDED 09/30/23

INCOME (LOSS) FROM OPERATIONS	PRIOR YEAR 9/30/2022	CURRENT YEAR 9/30/2023	ORIGINAL BUDGET	BUDGET	BUDGET REMAINING
<b>OPERATING REVENUES</b>					
CHARGES FOR SERVICES	\$ 310,546.93	\$ 310,144.93	\$ 430,000.00	\$ 430,000.00	\$ (119,855.07)
DELINQUENT CHARGES	4,276.28	4,743.61	6,000.00	6,000.00	(1,256.39)
MISCELLANEOUS CHARGES	131.12	91.26	200.00	200.00	(108.74)
TOTAL OPERATING REVENUES	314,954.33	314,979.80	436,200.00	436,200.00	(121,220.20)
<b>OPERATING EXPENSES</b>					
SALARIES AND WAGES	-	-	-	-	-
PAYROLL TAXES AND BENEFITS	-	-	-	-	-
CONTRACT SERVICES	337,114.60	348,925.71	430,000.00	430,000.00	81,074.29
DEPRECIATION	-	-	-	-	-
EQUIPMENT EXPENSES	-	-	-	-	-
EQUIPMENT RENTAL	-	-	-	-	-
LAB FEES	-	-	-	-	-
MAINTENANCE	-	-	-	-	-
SMALL TOOLS AND SUPPLIES	-	-	-	-	-
UTILITIES	-	-	-	-	-
INSURANCE	-	-	-	-	-
MISCELLANEOUS	-	-	-	-	-
OFFICE EXPENSE	-	-	-	-	-
PROFESSIONAL FEES	2,532.90	2,781.15	2,500.00	2,500.00	(281.15)
TELEPHONE EXPENSE	-	-	-	-	-
BAD DEBT EXPENSE	801.23	695.60	1,400.00	1,400.00	704.40
TOTAL OPERATING EXPENSES	340,448.73	352,402.46	433,900.00	433,900.00	81,497.54
OPERATING INCOME (LOSS)	(25,494.40)	(37,422.66)	2,300.00	2,300.00	(39,722.66)
ADD:					
NONOPERATING REVENUES	-	-	-	-	-
TRANSFERS IN	-	-	-	-	-
LESS:					
NONOPERATING EXPENSES	-	-	-	-	-
TRANSFERS OUT	-	-	-	-	-
GARBAGE DEPARTMENT NET INCOME (LOSS)	\$ (25,494.40)	\$ (37,422.66)	\$ 2,300.00	\$ 2,300.00	\$ (39,722.66)

## CITY OF WALKER - ENTERPRISE FUND

## GARBAGE DEPARTMENT STATEMENT OF NET

## INCOME (LOSS) FROM OPERATIONS

PROJECTED THROUGH 12/31/23

**OPERATING REVENUES**

	Projected Actual 1/0/1900	Projected Annual Budget Remaining	% Variance
CHARGES FOR SERVICES	\$ 412,599.33	\$ (17,400.67)	-4.05%
DELINQUENT CHARGES	6,324.81	324.81	5.41%
MISCELLANEOUS CHARGES	121.68	(78.32)	-39.16%
TOTAL OPERATING REVENUES	<u>419,045.82</u>	<u>(17,154.18)</u>	-3.93%

**OPERATING EXPENSES**

SALARIES AND WAGES	-	-	
PAYROLL TAXES AND BENEFITS	-	-	
CONTRACT SERVICES	435,330.32	(5,330.32)	-1.24%
DEPRECIATION	-	-	#DIV/0!
EQUIPMENT EXPENSES	-	-	#DIV/0!
EQUIPMENT RENTAL	-	-	#DIV/0!
LAB FEES	-	-	#DIV/0!
MAINTENANCE	-	-	
SMALL TOOLS AND SUPPLIES	-	-	#DIV/0!
UTILITIES	-	-	#DIV/0!
INSURANCE	-	-	
MISCELLANEOUS	-	-	#DIV/0!
OFFICE EXPENSE	-	-	#DIV/0!
PROFESSIONAL FEES	2,781.15	(281.15)	-11.25%
TELEPHONE EXPENSE	-	-	#DIV/0!
BAD DEBT EXPENSE	927.47	472.53	33.75%
TOTAL OPERATING EXPENSES	<u>439,038.94</u>	<u>(5,138.94)</u>	-1.18%
OPERATING INCOME (LOSS)	<u>(19,993.12)</u>	<u>(22,293.12)</u>	

## ADD:

NONOPERATING REVENUES	-	-	#DIV/0!
TRANSFERS IN	-	-	#DIV/0!

## LESS:

NONOPERATING EXPENSES	-	-	#DIV/0!
TRANSFERS OUT	-	-	#DIV/0!
GARBAGE DEPARTMENT NET INCOME (LOSS)	<u>\$ (19,993.12)</u>	<u>\$ (22,293.12)</u>	





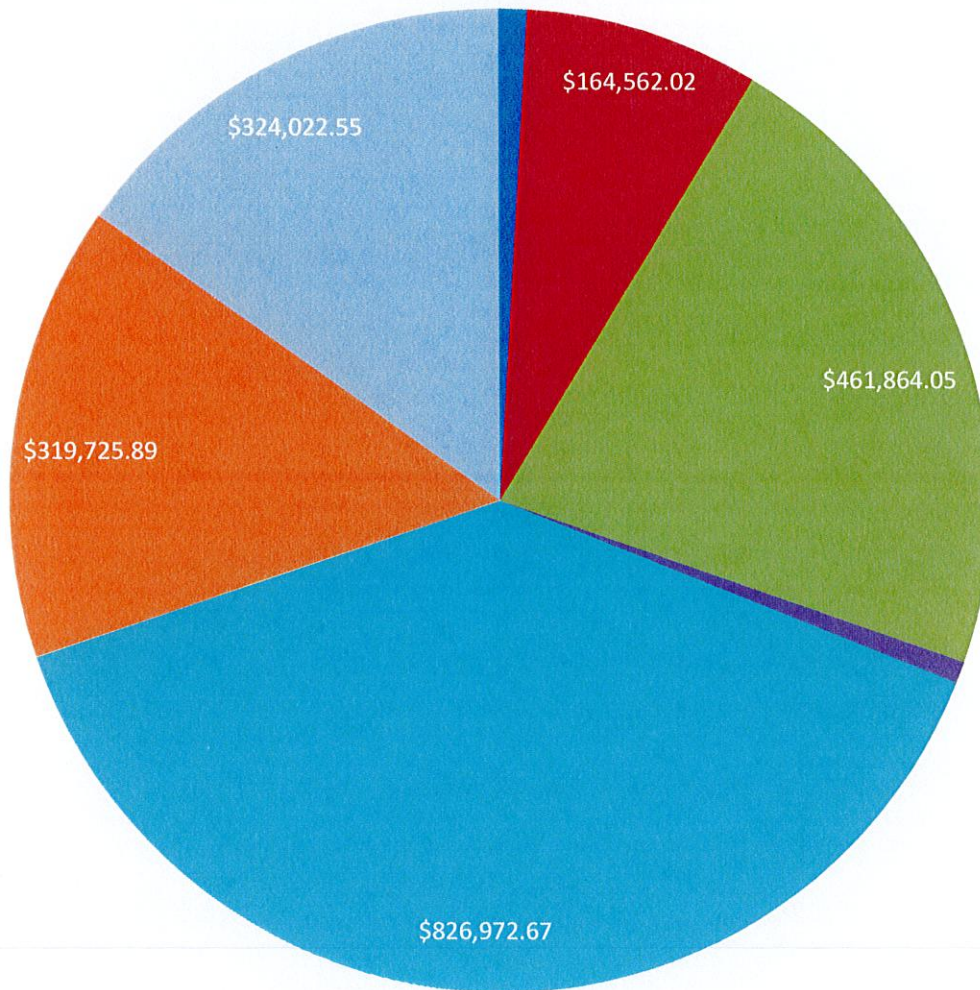
# Capital Outlay

Total Costs through

September 30, 2023

\$2,143,528.60

- 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 09/30/23

Acct #	FA # or Project #	Dept	Description	TOTAL COSTS	PRIOR YRS COSTS	CURRENT YR COSTS	CURRENT YR BUDGET	BUDGET REMAINING
5780 5715	230010	1-Admin 1-Admin	Community Recreational Center Phase II Enterprise Vehicles	19,483.50 527.57		19,483.50 527.57	20,000.00 -	516.50 (527.57)
5780 5715	210001	2-Animal Control 2-Animal Control	Animal Control Shelter Enterprise Vehicles	191,324.69 76.50	26,839.17	164,485.52 76.50	300,000.00 -	135,514.48 (76.50)
5780 5780 5715 5725 5725 5725	220001 200003	3-Parks 3-Parks 3-Parks 3-Parks 3-Parks 3-Parks	Stafford House First Responder Monument Parks and Recreation Lighting Enterprise Vehicles Cabin Air Tractor for Parks and Recreation Utility Vehicle for Parks and Recreation Utility Vehicle for Ballfields Gator Utility Vehicle	80,321.22 400,970.81 76.50 38,038.98 12,058.50 7,901.96	73,039.93	7,281.29 3,437.97 400,970.81 76.50 38,038.98 12,058.50 7,901.96	- - 160,000.00 - 35,000.00 15,000.00 -	(7,281.29) (3,437.97) (240,970.81) (76.50) (3,038.98) 2,941.50 -
5715		4-Police	Enterprise Vehicles	15,468.39		15,468.39	-	(15,468.39)
5720 5720 5725 5780 5780 5780 5780 5715 5715		5-Streets 5-Streets 5-Streets 5-Streets 5-Streets 5-Streets 5-Streets 5-Streets 5-Streets 5-Streets	Kubota MX600HSTC Energreen Aspen Tractor Rotary Boom for Tractor Utility Vehicle Side by Side Streets Fencing for Laydown yard Widen and Overlay of Pendarvis Lane Phase I Aydell Lane Road Improvements Burgess Avenue Sidewalk High School to Peak Lane Aydell Lane Bridge Replacement Vacuum Truck Enterprise Vehicles	37,305.08 259,110.00 - 28,457.68 18,931.00 270,311.83 535,534.95 13,191.26 96,928.00 - 650.36		37,305.08 259,110.00 - 28,457.68 18,931.00 9,981.40 421,437.15 51,100.00 - - 650.36	50,000.00 262,000.00 84,300.00 15,000.00 40,000.00 980,868.10 747,890.40 560,000.00 181,892.00 -	12,694.92 2,890.00 84,300.00 (13,457.68) 21,069.00 970,886.70 326,453.25 560,000.00 (51,100.00) 181,892.00 (650.36)

TOTAL GENERAL FUND CAPITAL OUTLAY 2,026,668.78 533,326.59 1,496,780.16 3,451,950.50 1,955,170.34

CITY OF WALKER - ENTERPRISE FUND  
CAPITAL OUTLAY DETAIL

FOR PERIOD ENDED 09/30/23

FA # or Acct #	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		51,868.00	51,868.00	226,000.00	174,132.00
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		5,670.00	5,670.00	131,900.00	126,230.00
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		12,669.36	12,669.36	-	(12,669.36)
1620		6-Gas	Gas Excavator		48,130.90	48,130.90	60,000.00	11,869.10
1605		6-Gas	Fence Laydown Yard		18,931.00	18,931.00	-	(18,931.00)
1615		6-Gas	Enterprise Vehicles		6,260.25	6,260.25	-	(6,260.25)
1680		6-Gas	Gas Extension Hwy 16		3,000.00	3,000.00	-	(3,000.00)
1680	230008	7-Sewer	Relocate sewer Fletcher Lane			-	300,000.00	300,000.00
1680	200009	7-Sewer	Relocate sewer Aydell Lane		134,552.50	134,552.50	-	(134,552.50)
1620		7-Sewer	Sewer Excavator		48,829.33	48,829.33	60,000.00	11,170.67
1615		7-Sewer	Sewer Bucket Truck		27,120.00	27,120.00	60,000.00	32,880.00
1620		7-Sewer	Sewer Backhoe		105,908.22	105,908.22	110,000.00	4,091.78
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	7,612.50	347,637.33	-	(7,612.50)
				-	-	-	-	-
				-	-	-	-	-
				-	-	-	-	-
				-	-	-	-	-
				-	-	-	-	-
				-	-	-	-	-
TOTAL ENTERPRISE FUND CAPITAL OUTLAY				392,480.39	646,748.44	\$ 1,039,228.83	\$ 2,610,425.00	\$ 1,963,676.56

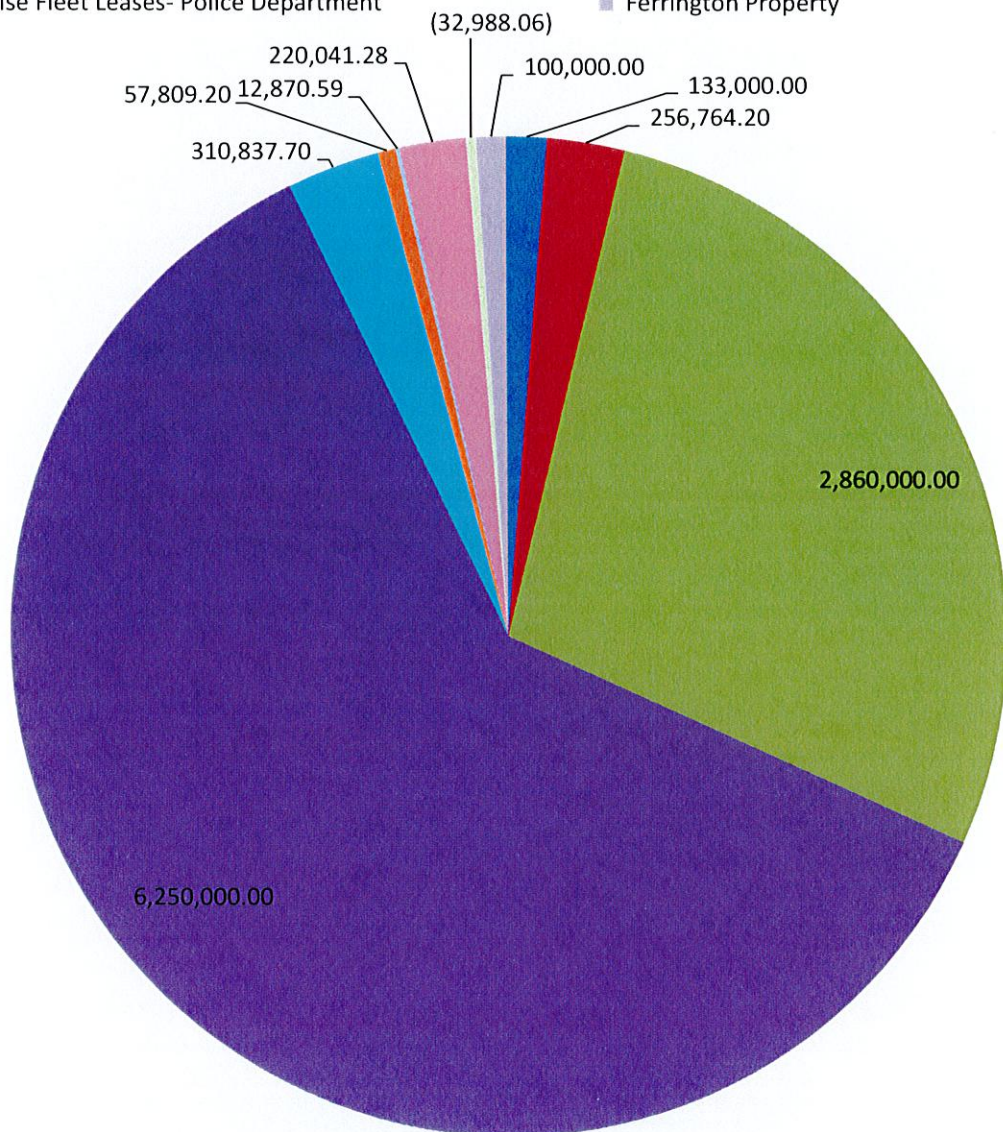




# Debt Service

Total Outstanding as of September 30, 2023 \$ 10,168,334.91

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



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

FOR PERIOD ENDED 09/30/23

Bond	Description	PRINCIPAL PAYMENTS	BUDGET	BUDGET REMAINING	12/31/2022 Principal	Payments	OUTSTANDING 9/30/2023
Series 2016	City of Walker 2016 Refunding Bonds. Total bond issue of \$4,890,000. \$4,307,000 reported in Enterprise Fund; and \$583,000 reported in Special Revenue Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Series 2018	Louisiana Local Government Environmental Facilities and Community Development Authority Revenue Bonds (City of Walker - City Hall Project), Series 2018	-	140,000.00	140,000.00	6,250,000.00	-	6,250,000.00
2023 Lease	Municipal Lease Program. Police Units	32,988.06	45,000.00	12,011.94	-	32,988.06	(32,988.06)
2020 Lease	Municipal Lease Program. Total lease of \$215,600 for (5) police units. 1st quarterly payment due March 15, 2020. Final quarterly payment due December 15, 2024.	33,434.80	42,000.00	8,565.20	91,244.00	33,434.80	57,809.20
Enterprise Leases	Enterprise Vehicle Lease Program	114,808.45	79,000.00	(35,808.45)	334,849.73	114,808.45	220,041.28
2018 Lease	Municipal Tractor Lease	37,753.41	48,000.00	10,246.59	50,624.00	37,753.41	12,870.59
Ferrington Property	Ferrington Property 10-Year Annual Payment Schedule (Pmt 2)	20,000.00	20,000.00	-	120,000.00	20,000.00	100,000.00
<b>TOTAL GENERAL AND SPECIAL REVENUE FUNDS DEBT SERVICE</b>		<b>238,984.72</b>	<b>374,000.00</b>	<b>135,015.28</b>			<b>6,607,733.01</b>

CITY OF WALKER - ENTERPRISE FUND  
DEBT SERVICE DETAIL

FOR PERIOD ENDED 09/30/23

Bond	Description	PRINCIPAL PAYMENTS	ORIGINAL BUDGET	BUDGET REMAINING	Original Principal	Outstanding 12/31/2022	OUTSTANDING 9/30/2023
Series 2016	City of Walker 2016 Refunding Bonds. Total bond issue of \$4,890,000. \$4,307,000 reported in Enterprise Fund; and \$583,000 reported in	\$ 540,000.00	\$ 540,000.00	\$ 4,536,000.00	\$ 2,860,000.00	\$ 2,860,000.00	\$ 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	133,000.00	133,000.00
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	256,764.20	256,764.20
Enterprise Leases	Enterprise Leasing Vehicles	101,604.30	100,000.00	(1,604.30)	330,804.53	412,442.00	310,837.70
<b>TOTAL ENTERPRISE FUND DEBT SERVICE</b>		<b>156,604.30</b>	<b>695,000.00</b>	<b>538,395.70</b>	<b>-</b>	<b>-</b>	<b>3,560,601.90</b>



*General  
Fixed Assets  
and  
Long Term Debt*

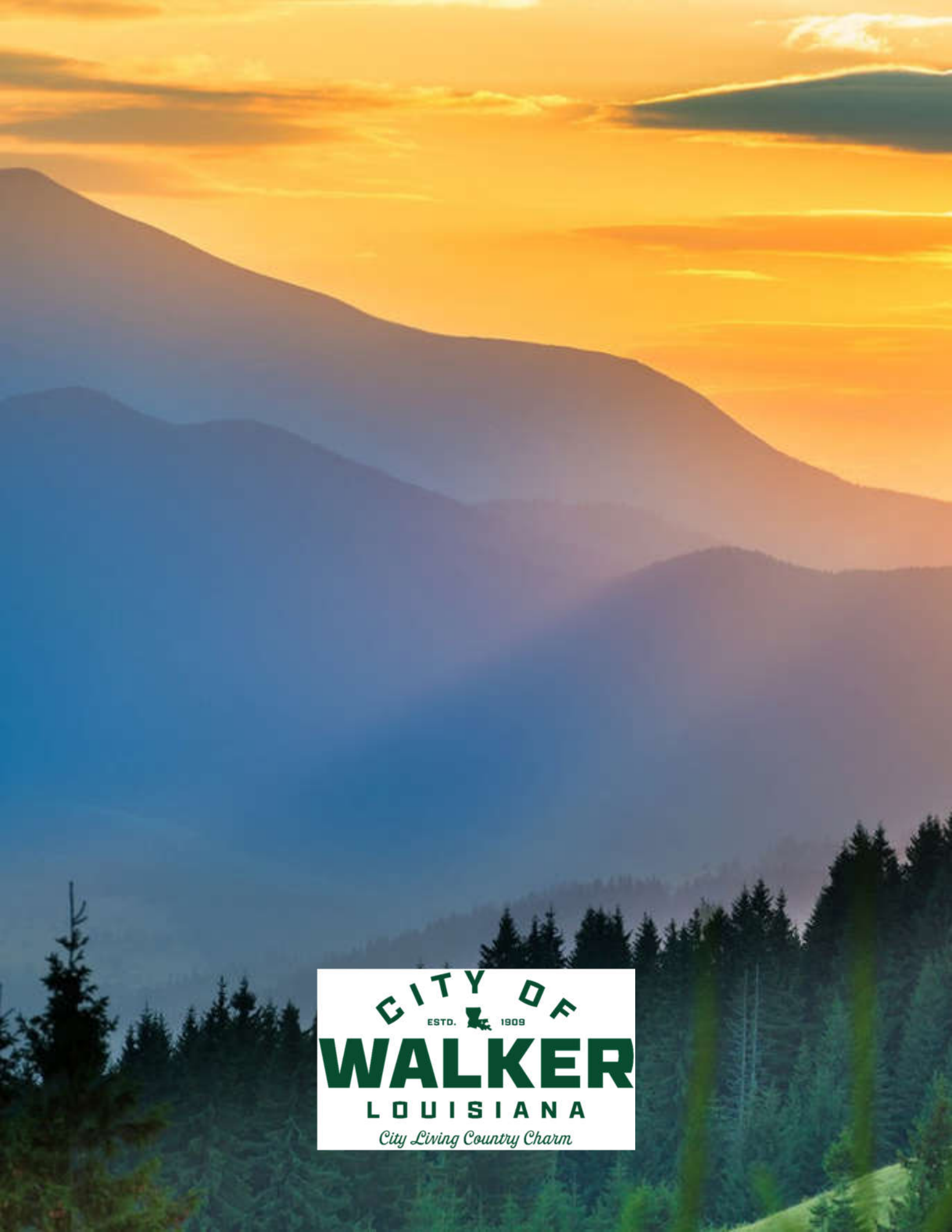
CITY OF WALKER  
GENERAL FIXED ASSETS  
BALANCE SHEET  
As of September 30, 2023

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

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

	<u>Current Month</u>	<u>Prior Month</u>	<u>Prior Year</u>
<b>ASSETS</b>			
Bond Discounts L/T	\$ -	\$ -	\$ -
Bond Discounts L/T	\$ 21,017.35	\$ 21,499.35	\$ 21,017.35
Bond Discounts L/T	\$ -	\$ -	\$ -
Bond Discounts L/T	\$ 24,422.98	\$ 24,970.98	\$ 24,422.98
Bond Discounts L/T	\$ -	\$ -	\$ -
<b>TOTAL FUND ASSETS</b>	<u>45,440.33</u>	<u>46,470.33</u>	<u>45,440.33</u>
<b>LIABILITIES</b>			
Accrued Interest Payable	42,030.35	42,913.35	42,030.35
Accrued Vacation Payable - Current Portion	73,993.04	64,384.01	73,993.04
1998 Certificate of Indebtedness - Curre	-	-	-
2000 Sales Tax Bond - Current Portion	-	-	-
2004 Refunding Bond - Current Portion	0.24	0.24	0.24
2009 Utility Revenue Bonds - Current Portion	-	-	-
2013 Municipal Lease - S/T	(0.19)	(0.19)	(0.19)
2014 Municipal Lease - S/T	0.21	0.21	0.21
2015 Municipal Lease - S/T	0.21	0.21	0.21
2016 Bond Refunding	-	-	-
2016 Premium on Bond	-	-	-
2016 Bond Discounts	(482.00)	(482.00)	(482.00)
2017 Municipal Lease S/T	-	37,712.00	-
2018 City Hall Building - Current Portion	140,000.00	140,000.00	140,000.00
2018 Enterprise S/T	136,731.27	97,576.27	136,731.27
2018 Tractor Lease S/T	50,624.00	48,393.00	50,624.00
Ferrington Place - S/T	20,000.00	20,000.00	20,000.00
2020 Municipal Lease S/T	44,786.00	43,172.00	44,786.00
1998 Certificate of Indebtedness - L/T P	-	-	-
2000 Sales Tax Bond - L/T Portion	-	-	-
2004 Refunding Bond - L/T Portion	-	-	-
2009 Utility Revenue Bonds - L/T	-	-	-
2013 Municipal Lease - L/T	-	-	-
2014 Municipal Lease - L/T	0.30	0.30	0.30
2015 Municipal Lease L/T	(0.24)	(0.24)	(0.24)
2016 Utility Revenue Bonds L/T Portion	-	-	-
2016 Utility Revenue Bonds -Premium	-	-	-
2017 Municipal Lease L/T	-	-	-
City Hall Bonds - L/T Portion	6,110,000.00	6,250,000.00	6,110,000.00
2018 Enterprise L/T	198,118.46	195,073.46	198,118.46
2018 Tractor Lease L/T	-	50,624.00	-
Ferrington Place L/T	100,000.00	120,000.00	100,000.00
2020 Municipal Lease L/T	46,458.00	91,245.00	46,458.00
Accrued Vacation Payable	221,979.15	193,151.04	221,979.15
<b>TOTAL LIABILITIES</b>	<u>7,184,238.80</u>	<u>7,393,762.66</u>	<u>7,184,238.80</u>
<b>FUND BALANCE</b>			
Reserved for Debt Service	-	-	-
Unreserved	(7,138,798.47)	(7,347,292.33)	(7,138,798.47)
<b>NET PROFIT LOSS</b>			
<b>TOTAL FUND BALANCE</b>	<u>(7,138,798.47)</u>	<u>(7,347,292.33)</u>	<u>(7,138,798.47)</u>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<u>\$ 45,440.33</u>	<u>\$ 46,470.33</u>	<u>\$ 45,440.33</u>





**CITY OF**  
ESTD.  1909

**WALKER**

**LOUISIANA**

*City Living Country Charm*