

City of Walker Financial Report April 2021

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

June 14, 2021

Members of the Council:

Presented herein are the revenue and expense statements of the City of Walker for the period ending April 30, 2021. The year-to-date actual revenue, expense, and change in fund balance/net assets presented in the statements is summarized below.

	<u>GENERAL FUND</u>	<u>SPECIAL REVENUE FUND</u>	<u>ENTERPRISE FUND</u>	<u>GOVERNMENT WIDE</u>
Actual YTD Fund Revenue	\$ 1,905,988	\$ 552,137	\$ 5,205,852	\$ 7,663,977
Actual YTD Fund Expense	(3,887,198)	(14,097)	(2,690,941)	(6,592,236)
Other Financing Sources (Uses)	-	-	-	-
Net Profit (Loss) Before Transfers	(1,981,210)	538,040	2,514,911	<u>\$ 1,071,741</u>
Transfers In (Out)	926,033	(346,033)	(580,000)	\$ -
Net Change in Fund Balance	<u>\$ (1,055,177)</u>	<u>\$ 192,007</u>		
Net Change in Net Assets			<u>\$ 1,934,911</u>	

Sincerely,

Mike Cotton
Financial Director

City of Walker
A Brief Look at the Numbers
Year-to-Date through April 30, 2021

	<u>General Fund</u>	<u>Special Revenue Fund</u>	<u>Enterprise Fund</u>	<u>As of April 30, 2021</u>
<u>Where do city dollars come from?</u>				
Taxes (sales, ad valorem, franchise, alcohol)	1,361,237.53	540,554.13		1,901,792
Licenses and Permits	247,775.77			247,776
Fines and Forfeits	177,164.02			177,164
Fees	41,516.00		-	41,516
Intergovernmental	35,491.74		\$0.00	35,492
Charges for Services	4,425.00		4,864,731.06	4,869,156
Proceeds from Debt	-			-
Other	38,378.28	11,582.96	341,121.42	391,083
Total	1,905,988.34	552,137.09	5,205,852.48	7,663,979

<u>Where do city dollars go?</u>				
General Government	655,833.46	8,267.08		664,101
Animal Control	88,520.88			88,521
Parks and Recreation	142,451.67			142,452
Police Department	807,996.36			807,996
Street Department	377,916.43			377,916
Governmental Funds Capital Outlay	1,709,254.60			1,709,255
Governmental Funds Debt Service	105,224.99	5,830.00		111,055
Gas Department			\$1,633,211.86	1,633,212
Sewer Department			348,069.32	348,069
Water Department			540,679.85	540,680
Garbage Department			168,979.95	168,980
Total	3,887,198.39	14,097.08	2,690,940.98	6,592,237

City of Walker
A Brief Look at the Numbers
Year-to-Date through April 30, 2021

<u>April 30, 2021</u>	<u>General Fund</u>	<u>Special Revenue Fund</u>	<u>Enterprise Fund</u>	<u>As of April 30, 2021</u>		<u>Inc (Dec)</u>
24.82%	1,193,633.61	457,975.16		1,651,609	27.41%	250,183
3.23%	258,850.25			258,850	4.30%	(11,074)
2.31%	190,043.89			190,044	3.15%	(12,880)
0.54%	28,974.00		-	28,974	0.48%	12,542
0.46%	338,183.64		\$63.00	338,247	5.61%	(302,755)
63.53%	-		3,243,217.99	3,243,218	53.83%	1,625,938
0.00%	-			-	0.00%	-
5.10%	39,500.85	13,129.34	261,015.29	313,645	5.21%	77,438
	<u>2,049,186.24</u>	<u>471,104.50</u>	<u>3,504,296.28</u>	<u>6,024,587</u>		<u>1,639,392</u>
10.07%	750,015.64	6,963.66		756,979	24.36%	(92,878)
1.34%	393.02			393	0.01%	88,128
2.16%	-			-	0.00%	142,452
12.26%	18,181.05			18,181	0.59%	789,815
5.73%	1,332.23			1,332	0.04%	376,584
25.93%	-			-	0.00%	1,709,255
1.69%	1,980.02	5,830.00		7,810	0.25%	103,245
24.78%			\$1,270,277.63	1,270,278	40.89%	362,934
5.28%			380,997.47	380,997	12.26%	(32,928)
8.20%			505,311.78	505,312	16.26%	35,368
2.56%			165,624.77	165,625	5.33%	3,355
	<u>771,901.96</u>	<u>12,793.66</u>	<u>2,322,211.65</u>	<u>3,106,907</u>		<u>3,485,330</u>

CITY OF WALKER
WHERE DO CITY DOLLARS COME FROM?
April 30, 2021

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	123,379.31										123,379.31
4005	Alcoholic Beverage Tax	9,224.15										9,224.15
4010	Franchise Tax	147,501.15										147,501.15
4020	General/Half Cent Sales Tax	1,081,132.92					540,554.13					1,621,687.05
LICENSES AND PERMITS												
4015	Insurance Premium Tax	74,943.33										74,943.33
4100	Occupational Licenses	151,816.44										151,816.44
4105	Permits and Other Licenses	21,016.00										21,016.00
FINES AND FORFEITS												
4200	Fines and Forfeits				96,828.04							96,828.04
4201	Fines and Forfeits				15,911.00							15,911.00
4202	Fines and Forfeits				142.00							142.00
4203	Fines and Forfeits				0.00							0.00
4225	Court Fees	64,282.98										64,282.98
FEES												
4205	Animal Adoption		1,100.00									1,100.00
4210	Parks and Recre			36,320.00								36,320.00
4211	Tournament Fees			560.00								560.00
4212	Admission Fees			3,536.00								3,536.00
4225	Waste Management Fees					0.00						0.00
CHARGES FOR SERVICES												
4215	Charges for Ser					4,425.00		2,720,545.97	334,001.79	509,590.56	140,038.93	3,708,602.25
4220	Fuel Adjustment							1,160,553.81				1,160,553.81
INTERGOVERNMENTAL												
4300	Federal Grants	0.00	0.00	0.00	2,042.74	0.00	0.00	0.00	0.00	0.00	0.00	2,042.74
4310	State Grants	0.00	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	0.00
4325	Supplemental Pay				33,449.00							33,449.00
4335	Salaries - Extra Duty				0.00							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	0.00	0.00	0.00	0.00						0.00
OTHER												
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				0.00							0.00
4800	Concessions			5,388.77								5,388.77
4801	Tournament Concessions			0.00								0.00
4805	Interest Income	5,096.84	0.00	0.00	0.00		11,582.96	2,883.07	0.00	0.00	0.00	19,562.87
4810	Penalties and Interest	0.00	0.00	0.00	0.00			53,737.65	5,307.74	9,372.08	2,115.12	70,532.59
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	0.00
4820	Private Donations	0.00	330.00	6,500.00								6,830.00
4825	Advertising Income			0.00								0.00
4830	Out of Town Fee							136,905.00		18,528.00		157,433.00
4835	Service Charges							54,011.00	2,067.00	27,762.00	0.00	83,840.00
4840	Tap Fees							0.00	0.00	0.00	0.00	0.00
4845	Health Fees									19,985.00		19,985.00
4850	Misc. Utility Revenue									2,174.58		2,174.58
4855	Recovery of Bad Debt									82.00		82.00
4860	Promotional / Comm Events	17,843.00						3,567.50	0.00	0.00	0.00	5,742.08
4899	Miscellaneous Income	170.66	0.00	50.00	2,695.00	304.01	0.00	364.18	66.05	82.00	45.45	559.68
4910	Appropriations							146.00	0.00	0.00	0.00	17,843.00
4911	Appropriations					26,033.42						26,033.42
4920	Appropriations	900,000.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	900,000.00
4999	Budget Clearing	2,596,406.78	1,430.00	52,354.77	151,067.78	30,762.43	552,137.09	4,134,714.18	341,444.58	567,494.22	142,199.50	7,663,977.91
TOTAL												7,663,977.91
Total General Fund												2,832,021.76
Total Enterprise Fund												5,205,852.48

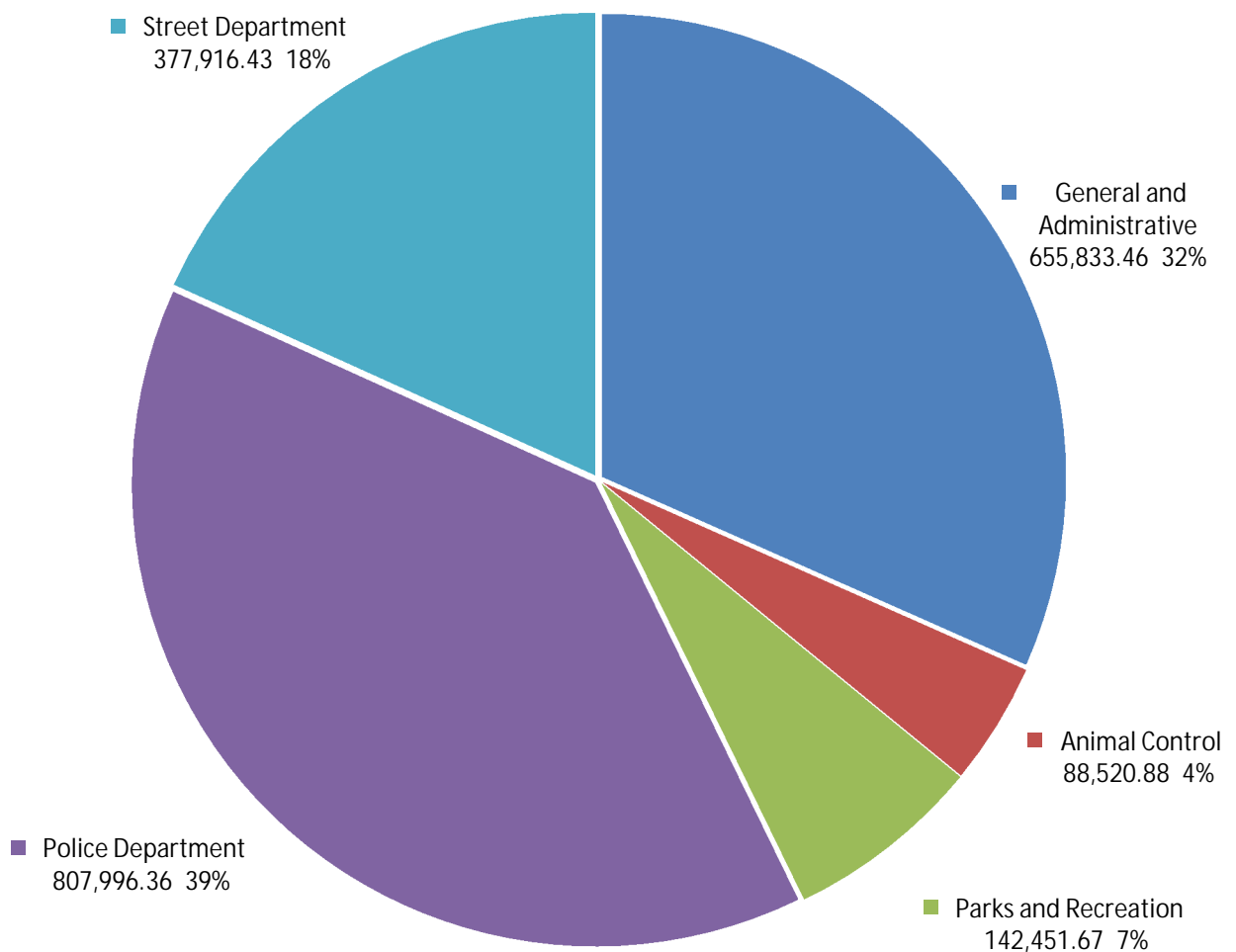
General Fund

Total Departmental
Expenditures through

April 30, 2021

\$

2,072,718.80



CITY OF WALKER
GENERAL FUND
 BALANCE SHEET
 As of April 30, 2021

	CURRENT YEAR <u>4/30/2021</u>	PRIOR YEAR <u>4/30/2020</u>	UNAUDITED PRIOR YEAR <u>12/31/2020</u>
ASSETS			
Cash and Cash Equivalents	1,591,936.38	1,114,205.17	1,177,124.78
Investments	-	-	-
Receivables:			
Ad Valorem Taxes, Net	130,223.07	120,183.23	130,223.07
Other	148,342.80	155,346.38	148,342.80
Insurance Deposits	-	-	-
Due from Other Funds	1,035,386.42	1,320,189.72	1,387,437.16
Due from Other Governments	792,118.90	571,580.47	792,118.90
Cash - Restricted	<u>873,372.63</u>	<u>5,809,378.27</u>	<u>2,082,181.19</u>
Total Assets	<u>\$ 4,571,380.20</u>	<u>\$ 9,090,883.24</u>	<u>\$ 5,717,427.90</u>
LIABILITIES			
Accounts Payable	\$ 557,415.87	\$ 491,724.27	\$ 564,174.02
Payroll Liabilities	246,490.54	188,733.35	270,528.97
Accrued Salaries and Wages	44,054.25	137,655.35	44,054.25
Due to Other Funds	<u>286,380.87</u>	<u>124,186.28</u>	<u>346,455.36</u>
Total Liabilities	<u>1,134,341.53</u>	<u>942,299.25</u>	<u>1,225,212.60</u>
FUND BALANCES			
Committed for Construction Contracts	1,761,241.00	50,078.00	1,761,241.00
Assigned to Debt Service	-	-	-
Assigned to Insurance Deposits	-	-	-
Unassigned	<u>1,675,797.67</u>	<u>8,098,505.99</u>	<u>2,730,974.30</u>
Total Fund Balances	<u>3,437,038.67</u>	<u>8,148,583.99</u>	<u>4,492,215.30</u>
Total Liabilities and Fund Balances	<u>\$ 4,571,380.20</u>	<u>\$ 9,090,883.24</u>	<u>\$ 5,717,427.90</u>

CITY OF WALKER
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE
For the Period Ended April 30, 2021

	CURRENT YEAR <u>04/30/21</u>	PRIOR YEAR <u>04/30/20</u>	UNAUDITED PRIOR YEAR <u>12/31/20</u>
Revenues:			
Taxes	1,361,237.53	1,193,633.61	3,755,276.65
Licenses and Permits	247,775.77	258,850.25	432,069.54
Fines and Forfeits	177,164.02	190,043.89	457,144.25
Interest Income	5,096.84	30,175.38	46,252.86
Fees	41,516.00	28,974.00	43,819.00
Charges for Services	4,425.00	-	13,275.00
Intergovernmental	35,491.74	338,183.64	2,402,870.79
Parks and Recreation Concessions	5,388.77	4,028.39	13,291.50
Miscellaneous	<u>27,892.67</u>	<u>5,297.08</u>	<u>219,286.03</u>
Total Revenues	1,905,988.34	2,049,186.24	7,383,285.62
Expenditures:			
Current:			
General and Administrative	655,833.46	750,015.64	2,224,505.25
Animal Control	88,520.88	92,331.50	269,302.77
Parks and Recreation	142,451.67	182,844.93	496,573.43
Police Department	807,996.36	848,510.88	2,591,239.87
Street Department	377,916.43	462,714.13	1,458,396.77
Capital Outlay	1,709,254.60	1,523,368.53	7,980,262.91
Debt Service	<u>105,224.99</u>	<u>100,570.24</u>	<u>623,691.69</u>
Total Expenditures	<u>3,887,198.39</u>	<u>3,960,355.85</u>	<u>15,643,972.69</u>
Excess (Deficiency) of Revenues over Expenditures	(1,981,210.05)	(1,911,169.61)	(8,260,687.07)
Other Financing Sources (Uses):			
Sale of Capital Assets	-	24,520.00	24,520.00
Proceeds from Debt	-	-	237,115.35
Transfers In	926,033.42	1,441,033.42	3,897,066.84
Transfers Out	<u>-</u>	<u>-</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>926,033.42</u>	<u>1,465,553.42</u>	<u>4,158,702.19</u>
Net Change in Fund Balance	(1,055,176.63)	(445,616.19)	(4,101,984.88)

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

FOR PERIOD ENDED 04/30/21

	PRIOR YEAR <u>4/30/2020</u>	CURRENT YEAR <u>4/30/2021</u>	ORIGINAL <u>BUDGET</u>	<u>BUDGET</u>
REVENUES				
Taxes	1,193,633.61	1,361,237.53	3,370,000.00	3,370,000.00
Licenses and Permits	258,850.25	247,775.77	395,000.00	395,000.00
Fines and Forfeits	190,043.89	177,164.02	725,000.00	725,000.00
Interest Income	30,175.38	5,096.84	10,000.00	10,000.00
Fees	28,974.00	41,516.00	140,000.00	140,000.00
Charges for Services	-	4,425.00	6,600.00	6,600.00
Intergovernmental	338,183.64	35,491.74	1,372,252.19	1,372,252.19
Parks and Recreation Concessions	4,028.39	5,388.77	50,000.00	50,000.00
Miscellaneous	5,297.08	27,892.67	40,000.00	40,000.00
TOTAL GENERAL FUND REVENUES	2,049,186.24	1,905,988.34	6,108,852.19	6,108,852.19

EXPENDITURES

GENERAL AND ADMINISTRATIVE

Salaries	396,165.90	283,946.13	1,005,400.00	1,005,400.00
Payroll Taxes and Benefits	170,614.22	164,762.34	477,000.00	477,000.00
Aldermen's Per Diem	15,000.00	20,000.00	60,000.00	60,000.00
Advertising	1,378.00	696.00	5,000.00	5,000.00
Collection Costs	33,554.87	33,568.09	83,000.00	83,000.00
Bank Charges	-	-	200.00	200.00
Contracted Services	3,346.59	2,674.10	30,000.00	30,000.00
Coroner Fees	1,440.00	1,440.00	6,000.00	6,000.00
Court Costs	4,500.00	4,500.00	18,000.00	18,000.00
Depreciation	-	-	-	-
Economic Development	50,000.00	50,000.00	55,000.00	55,000.00
Grant Expenditures	-	-	-	-
Insurance	5,450.27	6,250.09	158,000.00	158,000.00
Legal and Professional	4,991.55	1,889.10	24,300.00	24,300.00
Membership Fees / Educational Training	12,062.00	7,315.96	25,000.00	25,000.00
Miscellaneous	1,480.58	1,941.96	27,600.00	27,600.00
Printing, Postage, and Office Supplies	6,625.11	7,546.10	34,000.00	34,000.00
Promotional and Community Events	5,000.00	15,863.99	30,000.00	30,000.00
Rental Equipment	3,011.91	2,651.50	10,100.00	10,100.00
Repairs and Maintenance	16,853.43	19,481.39	143,600.00	143,600.00
Small Tools and Supplies	370.94	1,043.49	6,200.00	6,200.00
Telephone	8,192.58	10,026.32	32,200.00	32,200.00
Utilities	5,095.40	12,079.42	60,000.00	60,000.00
Uniforms	2,180.92	3,316.38	10,000.00	10,000.00
Vehicle Expense	2,701.37	4,841.10	13,000.00	13,000.00
Total General and Administrative	750,015.64	655,833.46	2,313,600.00	2,313,600.00

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

PROJECTED THROUGH 12/31/21

	<u>BUDGET REMAINING</u>	<u>Projected Actual 12/31/2021</u>	<u>Projected Annual Budget Remaining</u>	<u>% Variance</u>
REVENUES				
Taxes	(2,008,762.47)	3,472,126.51	102,126.51	3.03%
Licenses and Permits	(147,224.23)	376,479.19	(18,520.81)	-4.69%
Fines and Forfeits	(547,835.98)	531,492.06	(193,507.94)	-26.69%
Interest Income	(4,903.16)	15,290.52	5,290.52	52.91%
Fees	(98,484.00)	48,458.00	(91,542.00)	-65.39%
Charges for Services	(2,175.00)	8,850.00	2,250.00	34.09%
Intergovernmental	(1,336,760.45)	1,384,365.96	12,113.77	0.88%
Parks and Recreation Concessions	(44,611.23)	20,000.00	(30,000.00)	-60.00%
Miscellaneous	(12,107.33)	31,660.67	(8,339.33)	-20.85%
TOTAL GENERAL FUND REVENUES	(4,202,863.85)	5,888,722.91	(220,129.28)	-3.60%

EXPENDITURES

GENERAL AND ADMINISTRATIVE

Salaries	721,453.87	842,310.49	163,089.51	16.22%
Payroll Taxes and Benefits	312,237.66	489,954.40	(12,954.40)	-2.72%
Aldermen's Per Diem	40,000.00	60,000.00	-	0.00%
Advertising	4,304.00	2,088.00	2,912.00	58.24%
Collection Costs	49,431.91	109,575.07	(26,575.07)	-32.02%
Bank Charges	200.00	-	200.00	100.00%
Contracted Services	27,325.90	8,022.30	21,977.70	73.26%
Coroner Fees	4,560.00	4,320.00	1,680.00	28.00%
Court Costs	13,500.00	18,000.00	-	0.00%
Depreciation	-	-	-	#DIV/0!
Economic Development	5,000.00	55,000.00	-	0.00%
Grant Expenditures	-	-	-	#DIV/0!
Insurance	151,749.91	18,750.27	139,249.73	88.13%
Legal and Professional	22,410.90	19,030.29	5,269.71	21.69%
Membership Fees / Educational Training	17,684.04	21,947.88	3,052.12	12.21%
Miscellaneous	25,658.04	5,825.88	21,774.12	78.89%
Printing, Postage, and Office Supplies	26,453.90	22,638.30	11,361.70	33.42%
Promotional and Community Events	14,136.01	47,591.97	(17,591.97)	-58.64%
Rental Equipment	7,448.50	7,954.50	2,145.50	21.24%
Repairs and Maintenance	124,118.61	58,444.17	85,155.83	59.30%
Small Tools and Supplies	5,156.51	3,130.47	3,069.53	49.51%
Telephone	22,173.68	30,078.96	2,121.04	6.59%
Utilities	47,920.58	36,238.26	23,761.74	39.60%
Uniforms	6,683.62	9,949.14	50.86	0.51%
Vehicle Expense	8,158.90	14,523.30	(1,523.30)	-11.72%
Total General and Administrative	1,657,766.54	1,885,373.65	428,226.35	18.51%

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

FOR PERIOD ENDED 04/30/21

	PRIOR YEAR <u>4/30/2020</u>	CURRENT YEAR <u>4/30/2021</u>	ORIGINAL <u>BUDGET</u>	<u>BUDGET</u>
ANIMAL CONTROL				
Salaries	44,261.17	39,630.45	131,000.00	131,000.00
Aldermen's Per Diem	-	-	-	-
Payroll Taxes and Benefits	30,175.46	31,790.34	96,200.00	96,200.00
Animal Care Expense	6,356.56	6,631.71	15,000.00	15,000.00
Depreciation	-	-	-	-
Economic Development	-	-	-	-
Grant Expenditures	-	-	-	-
Insurance	10.94	392.06	8,000.00	8,000.00
Legal and Professional	1,238.90	99.00	3,900.00	3,900.00
Membership Fees / Educational Training	20.00	-	1,000.00	1,000.00
Miscellaneous	188.72	168.72	1,100.00	1,100.00
Printing, Postage, and Office Supplies	-	63.05	1,500.00	1,500.00
Promotional and Community Events	-	-	-	-
Repairs and Maintenance	2,009.39	3,229.40	7,500.00	7,500.00
Small Tools and Supplies	3,416.34	1,860.34	16,700.00	16,700.00
Telephone	1,208.90	1,240.13	4,300.00	4,300.00
Utilities	2,906.48	2,359.89	9,500.00	9,500.00
Uniforms	145.62	329.50	1,300.00	1,300.00
Vehicle Expense	393.02	726.29	1,500.00	1,500.00
Total Animal Control	92,331.50	88,520.88	298,500.00	298,500.00
PARKS AND RECREATION				
Salaries	54,342.75	47,377.50	164,800.00	164,800.00
Aldermen's Per Diem	-	-	-	-
Payroll Taxes and Benefits	27,563.93	24,523.09	94,800.00	94,800.00
Bank Charges	-	-	-	-
Contracted Services	14,610.50	23,671.22	95,000.00	95,000.00
Concession Supplies	2,085.85	4,013.26	30,000.00	30,000.00
Depreciation	-	-	-	-
Grant Expenditures	-	-	-	-
Insurance	752.68	910.40	14,500.00	14,500.00
Legal and Professional	264.60	323.50	2,400.00	2,400.00
Membership Fees / Educational Training	1,239.40	529.40	3,000.00	3,000.00
Miscellaneous	54,547.31	1,770.05	16,200.00	16,200.00
Printing, Postage, and Office Supplies	502.39	2,012.17	2,000.00	2,000.00
Promotional and Community Events	-	-	-	-
Recreational Supplies	2,181.59	9,922.03	50,000.00	50,000.00
Rental Equipment	1,839.40	1,481.60	15,000.00	15,000.00
Repairs and Maintenance	8,658.81	11,032.02	44,000.00	44,000.00
Small Tools and Supplies	1,384.22	3,413.75	11,500.00	11,500.00
Telephone	687.71	2,228.56	5,000.00	5,000.00
Utilities	11,988.34	8,851.18	38,000.00	38,000.00
Uniforms	195.45	391.94	1,800.00	1,800.00
Total Parks and Recreation	182,844.93	142,451.67	588,000.00	588,000.00

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

PROJECTED THROUGH 12/31/21

	BUDGET REMAINING	Projected Actual 12/31/2021	Projected Annual Budget Remaining	% Variance
ANIMAL CONTROL				
Salaries	91,369.55	114,487.97	16,512.03	12.60%
Aldermen's Per Diem	-	-	-	#DIV/0!
Payroll Taxes and Benefits	64,409.66	94,800.80	1,399.20	1.45%
Animal Care Expense	8,368.29	11,630.87	3,369.13	22.46%
Depreciation	-	-	-	#DIV/0!
Economic Development	-	-	-	#DIV/0!
Grant Expenditures	-	-	-	#DIV/0!
Insurance	7,607.94	6,974.93	1,025.07	12.81%
Legal and Professional	3,801.00	2,352.84	1,547.16	39.67%
Membership Fees / Educational Training	1,000.00	-	1,000.00	100.00%
Miscellaneous	931.28	506.16	593.84	53.99%
Printing, Postage, and Office Supplies	1,436.95	189.15	1,310.85	87.39%
Promotional and Community Events	-	-	-	#DIV/0!
Repairs and Maintenance	4,270.60	9,688.20	(2,188.20)	-29.18%
Small Tools and Supplies	14,839.66	5,581.02	11,118.98	66.58%
Telephone	3,059.87	3,720.39	579.61	13.48%
Utilities	7,140.11	7,079.67	2,420.33	25.48%
Uniforms	970.50	988.50	311.50	23.96%
Vehicle Expense	773.71	2,178.87	(678.87)	-45.26%
Total Animal Control	209,979.12	260,179.37	38,320.63	12.84%
PARKS AND RECREATION				
Salaries	117,422.50	136,868.33	27,931.67	16.95%
Aldermen's Per Diem	-	-	-	#DIV/0!
Payroll Taxes and Benefits	70,276.91	73,041.18	21,758.82	22.95%
Bank Charges	-	-	-	#DIV/0!
Contracted Services	71,328.78	71,013.66	23,986.34	25.25%
Concession Supplies	25,986.74	30,000.00	-	0.00%
Depreciation	-	-	-	#DIV/0!
Grant Expenditures	-	-	-	#DIV/0!
Insurance	13,589.60	11,756.50	2,743.50	18.92%
Legal and Professional	2,076.50	4,054.27	(1,654.27)	-68.93%
Membership Fees / Educational Training	2,470.60	529.40	2,470.60	82.35%
Miscellaneous	14,429.95	16,810.61	(610.61)	-3.77%
Printing, Postage, and Office Supplies	(12.17)	6,036.51	(4,036.51)	-201.83%
Promotional and Community Events	-	-	-	#DIV/0!
Recreational Supplies	40,077.97	29,766.09	20,233.91	40.47%
Rental Equipment	13,518.40	4,444.80	10,555.20	70.37%
Repairs and Maintenance	32,967.98	33,096.06	10,903.94	24.78%
Small Tools and Supplies	8,086.25	10,241.25	1,258.75	10.95%
Telephone	2,771.44	6,685.68	(1,685.68)	-33.71%
Utilities	29,148.82	26,553.54	11,446.46	30.12%
Uniforms	1,408.06	1,175.82	624.18	34.68%
Total Parks and Recreation	445,548.33	462,073.70	125,926.30	21.42%

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

FOR PERIOD ENDED 04/30/21

	PRIOR YEAR <u>4/30/2020</u>	CURRENT YEAR <u>4/30/2021</u>	ORIGINAL <u>BUDGET</u>	<u>BUDGET</u>
POLICE DEPARTMENT				
Salaries	420,409.34	404,459.57	1,330,500.00	1,330,500.00
Aldermen's Per Diem	-	-	-	-
Payroll Taxes and Benefits	291,873.04	289,322.84	931,100.00	931,100.00
Contracted Services	495.00	675.00	6,500.00	6,500.00
Court Costs	-	-	-	-
Depreciation	-	-	-	-
Grant Expenditures	-	-	-	-
Insurance	8,330.81	9,214.56	170,000.00	170,000.00
Legal and Professional	1,954.00	1,633.00	20,200.00	20,200.00
Membership Fees / Educational Training	14,326.02	12,658.48	30,000.00	30,000.00
Miscellaneous	5,206.36	5,196.36	23,800.00	23,800.00
Printing, Postage, and Office Supplies	2,240.01	2,912.66	26,200.00	26,200.00
Promotional and Community Events	2,189.66	(332.95)	3,000.00	3,000.00
Rental Equipment	20,954.50	9,735.66	50,400.00	50,400.00
Repairs and Maintenance	23,587.58	9,275.05	91,800.00	91,800.00
Small Tools and Supplies	1,095.16	5,400.98	26,500.00	26,500.00
Telephone	9,497.14	11,081.66	32,500.00	32,500.00
Utilities	2,947.64	2,954.80	11,000.00	11,000.00
Uniforms	8,738.44	5,338.37	22,000.00	22,000.00
Vehicle Expense	34,666.18	38,470.32	110,000.00	110,000.00
Total Police Department	848,510.88	807,996.36	2,885,500.00	2,885,500.00
STREET DEPARTMENT				
Salaries	148,682.75	149,546.09	550,000.00	550,000.00
Aldermen's Per Diem	-	-	-	-
Payroll Taxes and Benefits	66,620.92	53,004.97	230,200.00	230,200.00
Contracted Services	16,742.33	16,290.83	63,500.00	63,500.00
Depreciation	-	-	-	-
Equipment Expense	25,843.49	44,734.01	95,000.00	95,000.00
Grant Expenditures	-	-	-	-
Insurance	5,875.48	7,495.46	84,000.00	84,000.00
Landscaping and Beautification	-	-	-	-
Legal and Professional	105,067.33	35,294.25	38,000.00	38,000.00
Membership Fees / Educational Training	-	774.00	1,500.00	1,500.00
Miscellaneous	622.64	135.16	7,400.00	7,400.00
Printing, Postage, and Office Supplies	418.45	844.15	2,500.00	2,500.00
Rental Equipment	11,070.91	491.45	15,000.00	15,000.00
Repairs and Maintenance	45,839.38	41,230.55	474,000.00	474,000.00
Small Tools and Supplies	5,969.22	3,738.43	26,000.00	26,000.00
Telephone	1,766.22	2,219.11	5,500.00	5,500.00
Utilities	26,784.65	21,111.27	84,000.00	84,000.00
Uniforms	1,410.36	1,006.70	4,000.00	4,000.00
Total Street Department	462,714.13	377,916.43	1,680,600.00	1,680,600.00

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

	BUDGET REMAINING	PROJECTED THROUGH 12/31/21		
		Projected Actual 12/31/2021	Projected Annual Budget Remaining	% Variance
POLICE DEPARTMENT				
Salaries	926,040.43	1,194,730.61	135,769.39	10.20%
Aldermen's Per Diem	-	-	-	#DIV/0!
Payroll Taxes and Benefits	641,777.16	853,744.51	77,355.49	8.31%
Contracted Services	5,825.00	2,025.00	4,475.00	68.85%
Court Costs	-	-	-	#DIV/0!
Depreciation	-	-	-	#DIV/0!
Grant Expenditures	-	-	-	#DIV/0!
Insurance	160,785.44	145,804.67	24,195.33	14.23%
Legal and Professional	18,567.00	25,457.45	(5,257.45)	-26.03%
Membership Fees / Educational Training	17,341.52	46,159.44	(16,159.44)	-53.86%
Miscellaneous	18,603.64	15,589.08	8,210.92	34.50%
Printing, Postage, and Office Supplies	23,287.34	8,737.98	17,462.02	66.65%
Promotional and Community Events	3,332.95	11,001.15	(8,001.15)	-266.71%
Rental Equipment	40,664.34	29,206.98	21,193.02	42.05%
Repairs and Maintenance	82,524.95	27,825.15	63,974.85	69.69%
Small Tools and Supplies	21,099.02	16,202.94	10,297.06	38.86%
Telephone	21,418.34	33,244.98	(744.98)	-2.29%
Utilities	8,045.20	8,864.40	2,135.60	19.41%
Uniforms	16,661.63	16,015.11	5,984.89	27.20%
Vehicle Expense	71,529.68	115,410.96	(5,410.96)	-4.92%
Total Police Department	2,077,503.64	2,550,020.41	335,479.59	11.63%
STREET DEPARTMENT				
Salaries	400,453.91	432,022.04	117,977.96	21.45%
Aldermen's Per Diem	-	-	-	#DIV/0!
Payroll Taxes and Benefits	177,195.03	157,375.96	72,824.04	31.64%
Contracted Services	47,209.17	48,872.49	14,627.51	23.04%
Depreciation	-	-	-	#DIV/0!
Equipment Expense	50,265.99	134,202.03	(39,202.03)	-41.27%
Grant Expenditures	-	-	-	#DIV/0!
Insurance	76,504.54	57,997.06	26,002.94	30.96%
Landscaping and Beautification	-	-	-	#DIV/0!
Legal and Professional	2,705.75	119,245.74	(81,245.74)	-213.80%
Membership Fees / Educational Training	726.00	2,322.00	(822.00)	-54.80%
Miscellaneous	7,264.84	405.48	6,994.52	94.52%
Printing, Postage, and Office Supplies	1,655.85	2,532.45	(32.45)	-1.30%
Rental Equipment	14,508.55	1,474.35	13,525.65	90.17%
Repairs and Maintenance	432,769.45	123,691.65	350,308.35	73.90%
Small Tools and Supplies	22,261.57	11,215.29	14,784.71	56.86%
Telephone	3,280.89	6,657.33	(1,157.33)	-21.04%
Utilities	62,888.73	63,333.81	20,666.19	24.60%
Uniforms	2,993.30	3,020.10	979.90	24.50%
Total Street Department	1,302,683.57	1,164,367.78	516,232.22	30.72%

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

	FOR PERIOD ENDED 04/30/21			
	PRIOR YEAR 4/30/2020	CURRENT YEAR 4/30/2021	ORIGINAL BUDGET	BUDGET
Total Departmental Expenditures	2,336,417.08	2,072,718.80	7,766,200.00	7,766,200.00
Capital Outlay	1,523,368.53	1,709,254.60	4,564,000.00	4,564,000.00
Debt Service	100,570.24	105,224.99	659,900.00	659,900.00
TOTAL GENERAL FUND EXPENDITURES	3,960,355.85	3,887,198.39	12,990,100.00	12,990,100.00
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(1,911,169.61)	(1,981,210.05)	(6,881,247.81)	(6,881,247.81)
OTHER FINANCING SOURCES (USES)				
Sale of Capital Assets	24,520.00	-	47,500.00	47,500.00
Proceeds from Debt	-	-	-	-
Transfers In	1,441,033.42	926,033.42	3,697,067.00	3,697,067.00
Transfers Out				
Total Other Financing Sources (Uses)	1,465,553.42	926,033.42	3,744,567.00	3,744,567.00
NET CHANGE IN FUND BALANCE	(445,616.19)	(1,055,176.63)	(3,136,680.81)	(3,136,680.81)
FUND BALANCE AT BEGINNING OF YEAR	8,594,200.18	4,492,215.30	4,146,100.00	4,146,100.00
FUND BALANCE AT END OF YEAR	\$ 8,148,583.99	\$ 3,437,038.67	\$ 1,009,419.19	\$ 1,009,419.19

\$ 8,148,583.99 \$ 3,437,038.67
 \$ - \$ -

TOTAL REVENUE CHECK

\$ 9,853,419.19

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

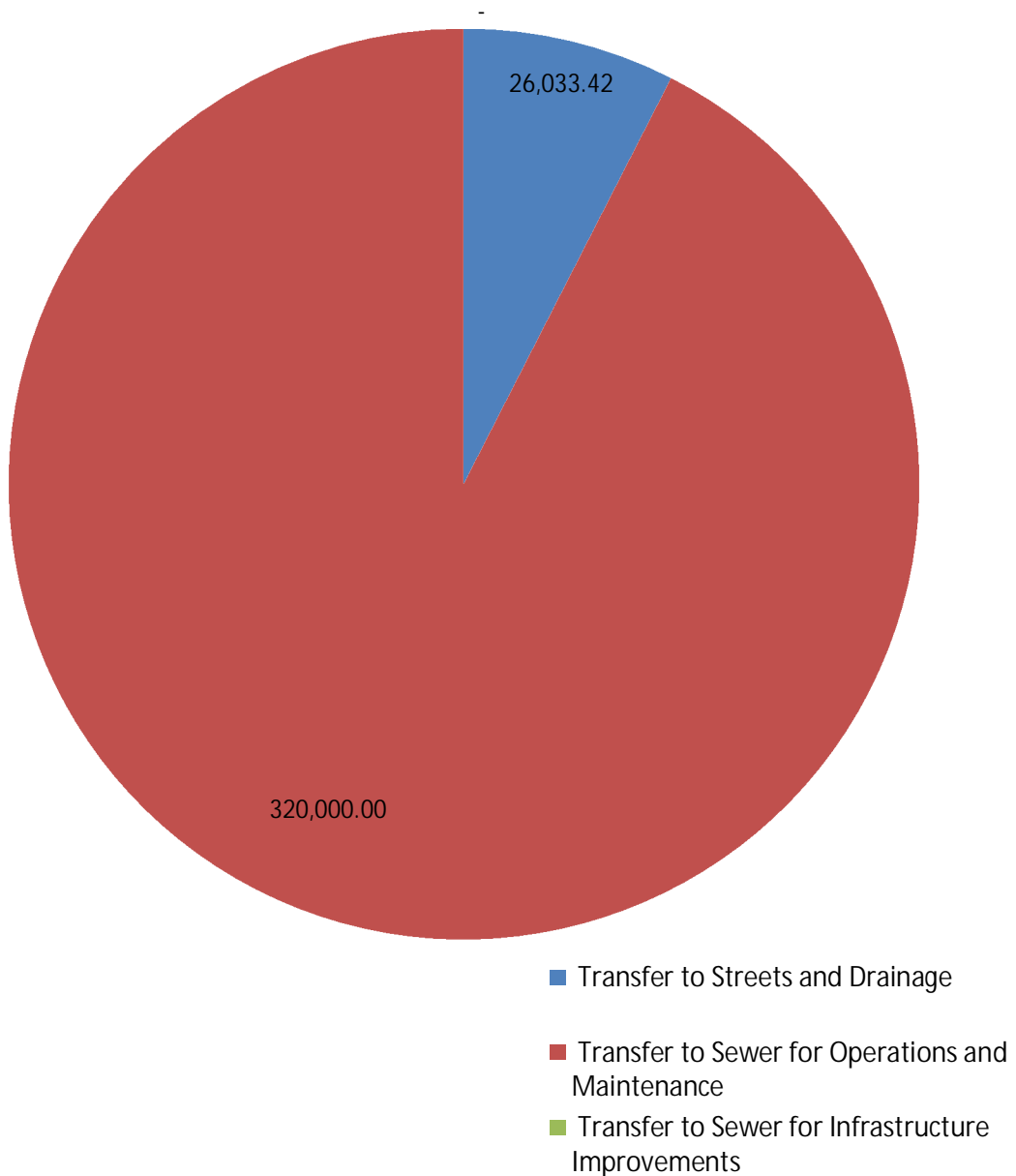
	<u>BUDGET REMAINING</u>	<u>PROJECTED THROUGH 12/31/21</u>		
		<u>Projected Actual 12/31/2021</u>	<u>Projected Annual Budget Remaining</u>	<u>% Variance</u>
Total Departmental Expenditures	5,693,481.20	6,322,014.91	1,444,185.09	18.60%
Capital Outlay	2,854,745.40	5,722,385.37	(1,158,385.37)	-25.38%
Debt Service	<u>554,675.01</u>	<u>659,900.00</u>	<u>-</u>	0.00%
TOTAL GENERAL FUND EXPENDITURES	<u>9,102,901.61</u>	<u>12,704,300.28</u>	<u>285,799.72</u>	2.20%
EXCESS (DEIFICIENCY) OF REVENUES OVER EXPENDITURES	4,900,037.76	(6,815,577.37)	65,670.44	
OTHER FINANCING SOURCES (USES)				
Sale of Capital Assets	(47,500.00)	-	(47,500.00)	-100.00%
Proceeds from Debt	-	21,600.00	21,600.00	#DIV/0!
Transfers In	(2,771,033.58)	3,697,067.00	-	0.00%
Transfers Out				
Total Other Financing Sources (Uses)	<u>(2,818,533.58)</u>	<u>3,718,667.00</u>	<u>(25,900.00)</u>	-0.69%
NET CHANGE IN FUND BALANCE	<u>2,081,504.18</u>	<u>(3,096,910.37)</u>	<u>39,770.44</u>	
FUND BALANCE AT BEGINNING OF YEAR		<u>4,492,215.30</u>		
FUND BALANCE AT END OF YEAR		<u>\$ 1,395,304.93</u>		

TOTAL REVENUE CHECK

Special Revenue Fund

Expenditures/Uses through April 30, 2021 \$ 14,097.08

Chart of Transfers



CITY OF WALKER
SPECIAL REVENUE FUND
 BALANCE SHEET
 As of April 30, 2021

	CURRENT YEAR <u>4/30/2021</u>	PRIOR YEAR <u>4/30/2020</u>	UNAUDITED PRIOR YEAR <u>12/31/2020</u>
ASSETS			
Cash and Cash Equivalents	\$ 2,641,984.72	\$ 2,531,078.92	\$ 2,338,114.71
Due from Other Governments	296,685.71	244,399.30	296,685.71
Due from Other Funds	(149,703.00)	(149,703.00)	(149,704.00)
Cash - Restricted	<u>-</u>	<u>-</u>	<u>-</u>
Total Assets	<u>\$ 2,788,967.43</u>	<u>\$ 2,625,775.22</u>	<u>\$ 2,485,096.42</u>
LIABILITIES			
Due to Other Funds	<u>\$ 155,735.42</u>	<u>\$ 383,668.58</u>	<u>\$ 43,871.00</u>
Total Liabilities	<u>155,735.42</u>	<u>383,668.58</u>	<u>43,871.00</u>
FUND BALANCE			
Assigned to Special Revenue Fund	2,633,232.01	2,242,106.64	2,441,225.42
Unassigned	<u>-</u>	<u>-</u>	<u>-</u>
Total Fund Balance	<u>2,633,232.01</u>	<u>2,242,106.64</u>	<u>2,441,225.42</u>
Total Liabilities and Fund Balance	<u>\$ 2,788,967.43</u>	<u>\$ 2,625,775.22</u>	<u>\$ 2,485,096.42</u>

CITY OF WALKER
SPECIAL REVENUE FUND
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE
For the Period Ended April 30, 2021

	CURRENT YEAR <u>04/30/21</u>	PRIOR YEAR <u>04/30/20</u>	UNAUDITED PRIOR YEAR <u>12/31/20</u>
Revenues:			
Taxes	\$ 540,554.13	\$ 457,975.16	\$ 1,608,827.52
Interest Income	<u>11,582.96</u>	<u>13,129.34</u>	<u>37,748.33</u>
Total Revenues	552,137.09	471,104.50	1,646,575.85
Expenditures:			
General Expenses	8,267.08	6,963.66	26,452.81
Debt Service	<u>5,830.00</u>	<u>5,830.00</u>	<u>296,660.00</u>
Total Expenditures	<u>14,097.08</u>	<u>12,793.66</u>	<u>323,112.81</u>
Excess (Deficiency) of Revenues over Expenditures	538,040.01	458,310.84	1,323,463.04
Other Financing Sources (Uses):			
Issuance of Bonds	-	-	-
Payment to Refund Bonds	-	-	-
Discounts on Bond Issuance	-	-	-
Transfers Out	<u>(346,033.42)</u>	<u>(546,033.42)</u>	<u>(1,212,066.84)</u>
Total Other Financing Sources (Uses)	<u>(346,033.42)</u>	<u>(546,033.42)</u>	<u>(1,212,066.84)</u>
Net Change in Fund Balance	192,006.59	(87,722.58)	111,396.20
Fund Balance at Beginning of Year	<u>2,351,191.70</u>	<u>2,329,829.22</u>	<u>2,239,795.50</u>
Fund Balance at End of Year	<u>\$ 2,543,198.29</u>	<u>\$ 2,242,106.64</u>	<u>\$ 2,351,191.70</u>
Transfer to Streets and Drainage	26,033.42	226,033.42	252,066.84
Transfer to Sewer for Operations and Maintenance	320,000.00	320,000.00	960,000.00
Transfer to Sewer for Infrastructure Improvements	-	-	-
check balance	-	-	<u>(0.00)</u>

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

	FOR PERIOD ENDED 04/30/21				PROJECTED THROUGH 12/31/21			
	PRIOR YEAR 4/30/2020	CURRENT YEAR 4/30/2021	ORIGINAL BUDGET	BUDGET	BUDGET REMAINING	Projected Actual 12/31/2021	Projected Annual Budget Remaining	% Variance
Revenues:								
Taxes	457,975.16	540,554.13	1,425,000.00	1,425,000.00	(884,445.87)	1,294,262.81	(130,737.19)	-9.17%
Interest	13,129.34	11,582.96	20,000.00	20,000.00	(8,417.04)	34,748.88	14,748.88	73.74%
Miscellaneous	-	-	-	-	-	-	-	#DIV/0!
Total Revenues	471,104.50	552,137.09	1,445,000.00	1,445,000.00	(892,862.91)	1,329,011.69	(115,988.31)	-8.03%
Expenditures:								
General Expenses	6,963.66	8,267.08	25,000.00	25,000.00	16,732.92	24,801.24	198.76	0.80%
Debt Service	5,830.00	5,830.00	309,660.00	309,660.00	303,830.00	309,660.00	-	0.00%
Total Expenditures	12,793.66	14,097.08	334,660.00	334,660.00	320,562.92	334,461.24	198.76	0.06%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	458,310.84	538,040.01	1,110,340.00	1,110,340.00	(572,299.99)	994,550.45	(115,789.55)	
Other Financing Sources (Uses):								
Issuance of Bonds	-	-	-	-	-	-	-	#DIV/0!
Payment to Refund Bonds	-	-	-	-	-	-	-	#DIV/0!
Discounts on Bond Issuance	-	-	-	-	-	-	-	
Transfers Out	(546,033.42)	(346,033.42)	(1,412,067.00)	(1,412,067.00)	(1,066,033.58)	(1,412,067.00)	-	0.00%
Total Other Financing Sources (Uses)	(546,033.42)	(346,033.42)	(1,412,067.00)	(1,412,067.00)	(1,066,033.58)	(1,412,067.00)	-	0.00%
NET CHANGE IN FUND BALANCE	(87,722.58)	192,006.59	(301,727.00)	(301,727.00)	493,733.59	(417,516.55)	(115,789.55)	-38.38%

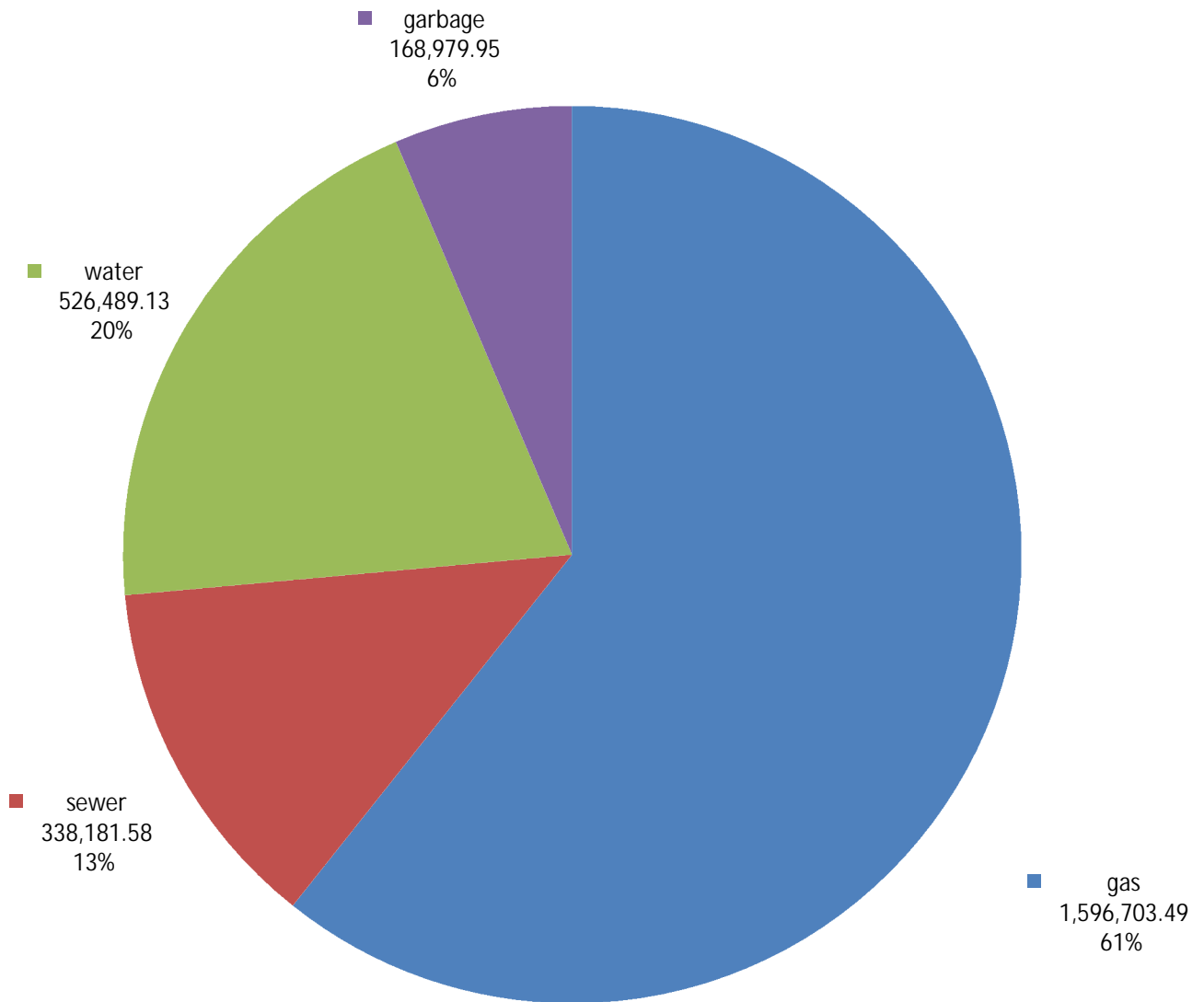
Enterprise Fund

Total Operating
Expenditures through

April 30, 2021

\$

2,630,354.15



CITY OF WALKER
ENTERPRISE FUND
STATEMENT OF NET POSITION
As of April 30, 2021

	CURRENT YEAR <u>4/30/2021</u>	PRIOR YEAR <u>4/30/2020</u>	UNAUDITED PRIOR YEAR <u>12/31/2020</u>
Current Assets:			
Cash and Cash Equivalents	6,988,467.59	7,042,886.92	5,776,874.79
Due from Other Funds	<u>(722,735.69)</u>	<u>(500,868.49)</u>	<u>(1,418,509.31)</u>
	6,265,731.90	6,542,018.43	4,358,365.48
Receivables:			
Accounts, Net	1,045,360.31	708,204.45	1,077,689.06
Unbilled Utility Sales	739,269.33	499,135.68	739,269.33
Due from Other Governments	<u>21,835.23</u>	<u>13,188.68</u>	<u>21,835.23</u>
	1,806,464.87	1,220,528.81	1,838,793.62
Inventory, at Cost	413,906.80	313,160.62	413,906.80
Prepaid Expenses	<u>59,604.26</u>	<u>57,410.22</u>	<u>59,604.26</u>
Total Current Assets	8,545,707.83	8,133,118.08	6,670,670.16
Noncurrent Assets:			
Restricted Cash, Cash Equivalents, and Investments:			
Revenue Bond Covenant Accounts	520,184.64	575,481.42	370,361.84
Investments - Customer Deposits	888,987.01	900,647.56	914,718.55
Unamortized Bond Issuance Costs	28,053.00	28,053.00	28,053.00
Capital Assets, at Cost (Net of			
Accumulated Depreciation	<u>17,865,947.22</u>	<u>16,484,937.13</u>	<u>17,806,637.66</u>
Total Noncurrent Assets	<u>19,303,171.87</u>	<u>17,989,119.11</u>	<u>19,119,771.05</u>
Total Assets	<u>\$ 28,321,915.70</u>	<u>\$ 26,595,273.19</u>	<u>\$ 26,263,477.21</u>

CITY OF WALKER
ENTERPRISE FUND
STATEMENT OF NET POSITION
As of April 30, 2021

	CURRENT YEAR <u>4/30/2021</u>	PRIOR YEAR <u>4/30/2020</u>	UNAUDITED PRIOR YEAR <u>12/31/2020</u>
Current Liabilities:			
Accounts Payable	\$ 458,464.06	\$ 373,995.66	\$ 458,464.06
Accrued Salaries and Wages	21,175.86	63,873.92	21,175.86
Accumulated Unpaid Vacation	24,387.00	24,387.00	24,387.00
Customers' Deposits	831,332.36	796,691.73	820,942.36
Due to Other Funds	(231,962.50)	(31,399.46)	(370,235.47)
Other Current Liabilities	86,774.54	75,526.58	88,993.91
Bonds Payable	336,360.41	336,360.41	336,360.41
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	1,558,574.34	1,671,478.45	1,412,130.74
Noncurrent Liabilities:			
Bonds Payable - Less Current Portion	4,184,922.85	4,494,329.46	4,207,839.46
Relocation of Utilities	-	-	-
Accumulated Unpaid Vacation	<u>101,021.04</u>	<u>92,826.85</u>	<u>101,021.04</u>
Total Noncurrent Liabilities	<u>4,285,943.89</u>	<u>4,587,156.31</u>	<u>4,308,860.50</u>
Total Liabilities	<u>5,844,518.23</u>	<u>6,258,634.76</u>	<u>5,720,991.24</u>
Net Assets:			
Invested in Capital Assets, Net of Related Debt	13,871,638.00	14,027,553.00	13,871,639.00
Reserved for Debt Service	299,608.00	342,191.00	299,608.00
Unrestricted	<u>8,306,151.47</u>	<u>5,966,923.98</u>	<u>6,371,238.97</u>
Total Net Position	<u>22,477,397.47</u>	<u>20,336,667.98</u>	<u>20,542,485.97</u>
Total Liabilities and Net Position	<u>\$ 28,321,915.70</u>	<u>\$ 26,595,302.74</u>	<u>\$ 26,263,477.21</u>

CITY OF WALKER
ENTERPRISE FUND (GAS, SEWER, WATER, & GARBAGE)
STATEMENT OF REVENUES, EXPENSES
AND CHANGES IN NET ASSETS
For the Period Ended April 30, 2021

	CURRENT YEAR <u>04/30/21</u>	PRIOR YEAR <u>04/30/20</u>	UNAUDITED PRIOR YEAR <u>12/31/20</u>
Operating Revenues:			
Charges for Services	\$ 4,769,052.08	\$ 3,243,217.99	\$ 8,492,952.20
Waste Management CNG	95,678.98	78,186.64	502,234.55
Waste Management Fees	-	-	-
Waste Management Fees - Chemicals	-	-	-
Delinquent Charges	70,532.59	21,538.12	45,745.96
Miscellaneous Charges	<u>261,817.68</u>	<u>121,707.30</u>	<u>287,403.61</u>
Total Operating Revenues	5,197,081.33	3,464,650.05	9,328,336.32
Operating Expenses:			
Natural Gas Purchases	1,224,261.64	611,657.30	1,320,814.62
Salaries and Wages	426,362.26	457,517.19	1,362,167.67
Payroll Taxes and Benefits	220,433.17	204,601.25	617,944.91
Contract Services	371,140.77	376,875.79	1,005,514.46
Depreciation	-	-	-
Equipment Expense	31,757.13	16,970.33	57,067.34
Equipment Rental	29,573.74	24,637.05	103,635.30
Lab Fees	9,687.00	19,032.85	46,611.21
Maintenance	143,627.30	323,969.84	903,795.96
Maintenance - Waste Management Chem	-	-	-
Small Tools and Supplies	4,723.83	13,463.67	28,134.65
Utilities	65,110.25	74,843.35	237,096.96
Insurance Expense	9,124.31	8,102.25	180,578.89
Miscellaneous Expense	22,657.76	36,033.69	107,035.68
Office Expense	6,839.91	5,474.24	18,184.12
Professional Fees	43,954.73	65,199.21	180,397.19
Telephone Expense	17,516.91	10,879.62	36,834.05
Bad Debt Expense	<u>3,583.44</u>	<u>9,826.19</u>	<u>16,298.67</u>
Total Operating Expenses	<u>2,630,354.15</u>	<u>2,259,083.82</u>	<u>6,222,111.68</u>
Operating Income (Loss) Before Depreciation	2,566,727.18	1,205,566.23	3,106,224.64
Depreciation	<u>-</u>	<u>-</u>	<u>-</u>
Operating Income (Loss) After Depreciation	2,566,727.18	1,205,566.23	3,106,224.64
Add:			
Nonoperating Revenues	8,771.15	117,769.87	276,033.63
Donations	-	-	-
Transfers In	320,000.00	320,000.00	960,000.00
Less:			
Nonoperating Expenses	60,586.83	63,127.83	126,232.01
Transfers Out	<u>900,000.00</u>	<u>1,215,000.00</u>	<u>3,645,000.00</u>
Change in Net Assets	1,934,911.50	365,208.27	571,026.26

CITY OF WALKER - ENTERPRISE FUND
GAS DEPARTMENT STATEMENT OF NET

FOR PERIOD ENDED 04/30/21

INCOME (LOSS) FROM OPERATIONS

PRIOR
YEAR
4/30/2020

CURRENT
YEAR
4/30/2021

ORIGINAL
BUDGET

BUDGET

OPERATING REVENUES

CHARGES FOR SERVICES	\$ 2,272,072.63	\$ 3,785,420.80	\$ 6,100,000.00	\$ 6,100,000.00
Charges for Services	38,626.00	39,614.00	225,000.00	225,000.00
Fuel Adjustment	39,560.64	56,064.98	225,000.00	225,000.00
WASTE MANAGEMENT CNG	78,186.64	95,678.98	450,000.00	450,000.00
DELINQUENT CHARGES	14,577.20	53,737.65	80,000.00	80,000.00
MISCELLANEOUS CHARGES	74,077.40	193,280.18	483,000.00	483,000.00
TOTAL OPERATING REVENUES	<u>2,438,913.87</u>	<u>4,128,117.61</u>	<u>7,113,000.00</u>	<u>7,113,000.00</u>

OPERATING EXPENSES

NATURAL GAS PURCHASES	611,657.30	1,224,261.64	1,654,500.00	1,654,500.00
SALARIES AND WAGES	204,558.77	180,282.77	720,000.00	720,000.00
PAYROLL TAXES AND BENEFITS	105,099.40	103,660.96	357,000.00	357,000.00
CONTRACT SERVICES	62,138.90	46,884.08	172,600.00	172,600.00
DEPRECIATION	-	-	-	-
EQUIPMENT EXPENSES	10,011.45	19,140.21	37,000.00	37,000.00
EQUIPMENT RENTAL	3,338.88	3,199.17	11,500.00	11,500.00
MAINTENANCE	173,748.64	(27,678.92)	130,300.00	130,300.00
SMALL TOOLS AND SUPPLIES	5,053.77	1,024.48	13,000.00	13,000.00
UTILITIES	5,246.73	4,981.06	16,200.00	16,200.00
INSURANCE	2,299.29	3,234.95	104,000.00	104,000.00
MISCELLANEOUS	\$15,421.23	\$3,909.41	49,000.00	\$49,000.00
OFFICE EXPENSE	2,253.67	3,048.08	11,200.00	11,200.00
PROFESSIONAL FEES	15,333.41	20,492.08	83,000.00	83,000.00
TELEPHONE EXPENSE	5,698.78	8,542.42	20,000.00	20,000.00
BAD DEBT EXPENSE	6,283.04	1,721.10	15,000.00	15,000.00
TOTAL OPERATING EXPENSES	<u>1,228,143.26</u>	<u>1,596,703.49</u>	<u>3,394,300.00</u>	<u>3,394,300.00</u>

OPERATING INCOME (LOSS)
BEFORE DEPRECIATION

1,210,770.61 2,531,414.12 3,718,700.00 3,718,700.00

DEPRECIATION

- - 220,000.00 220,000.00

OPERATING INCOME (LOSS)
AFTER DEPRECIATION

1,210,770.61 2,531,414.12 3,498,700.00 3,498,700.00

ADD:

NONOPERATING REVENUES	103,549.87	6,596.57	160,500.00	160,500.00
DONATIONS	-	-	-	-
TRANSFERS IN	\$0.00	\$0.00	\$0.00	\$0.00

LESS:

NONOPERATING EXPENSES	\$42,134.37	\$36,508.37	\$80,600.00	\$80,600.00
TRANSFERS OUT	1,215,000.00	900,000.00	3,245,000.00	3,245,000.00

GAS DEPARTMENT NET INCOME (LOSS)

\$ 57,186.11 \$ 1,601,502.32 \$ 333,600.00 \$ 333,600.00

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

PROJECTED THROUGH 12/31/21

	BUDGET REMAINING	Projected Actual 12/31/2021	Projected Annual Budget Remaining	% Variance
OPERATING REVENUES				
CHARGES FOR SERVICES	\$ (2,314,579.20)	\$ 5,700,911.42	\$ (399,088.58)	-6.54%
Charges for Services	(185,386.00)	118,842.00	(106,158.00)	(0.47)
Fuel Adjustment	(168,935.02)	168,194.94	(56,805.06)	(0.25)
WASTE MANAGEMENT CNG	(354,321.02)	287,036.94	(162,963.06)	(0.36)
DELINQUENT CHARGES	(26,262.35)	161,212.95	81,212.95	1.02
MISCELLANEOUS CHARGES	(289,719.82)	579,840.54	96,840.54	0.20
TOTAL OPERATING REVENUES	<u>(2,984,882.39)</u>	<u>6,729,001.85</u>	<u>(383,998.15)</u>	-5.40%
OPERATING EXPENSES				
NATURAL GAS PURCHASES	430,238.36	1,355,633.09	298,866.91	18.06%
SALARIES AND WAGES	539,717.23	520,816.89	199,183.11	27.66%
PAYROLL TAXES AND BENEFITS	253,339.04	308,342.58	48,657.42	13.63%
CONTRACT SERVICES	125,715.92	\$140,652.24	31,947.76	18.51%
DEPRECIATION	-	-	-	#DIV/0!
EQUIPMENT EXPENSES	17,859.79	57,420.63	(20,420.63)	-55.19%
EQUIPMENT RENTAL	8,300.83	9,597.51	1,902.49	16.54%
MAINTENANCE	157,978.92	(83,036.76)	213,336.76	163.73%
SMALL TOOLS AND SUPPLIES	11,975.52	3,073.44	9,926.56	76.36%
UTILITIES	11,218.94	14,943.18	1,256.82	7.76%
INSURANCE	100,765.05	94,971.43	9,028.57	8.68%
MISCELLANEOUS	45,090.59	\$11,728.23	37,271.77	76.06%
OFFICE EXPENSE	8,151.92	9,144.24	2,055.76	18.36%
PROFESSIONAL FEES	62,507.92	74,406.84	8,593.16	10.35%
TELEPHONE EXPENSE	11,457.58	25,627.26	(5,627.26)	-28.14%
BAD DEBT EXPENSE	13,278.90	5,163.30	9,836.70	65.58%
TOTAL OPERATING EXPENSES	<u>1,797,596.51</u>	<u>2,548,484.10</u>	<u>845,815.90</u>	24.92%
OPERATING INCOME (LOSS) BEFORE DEPRECIATION	(1,187,285.88)	4,180,517.75	461,817.75	
DEPRECIATION	220,000.00	-	220,000.00	100.00%
OPERATING INCOME (LOSS) AFTER DEPRECIATION	<u>(967,285.88)</u>	<u>4,180,517.75</u>	<u>681,817.75</u>	
ADD:				
NONOPERATING REVENUES	(153,903.43)	178,073.33	17,573.33	10.95%
DONATIONS	\$0.00	-	\$0.00	#DIV/0!
TRANSFERS IN	\$0.00	\$0.00	\$0.00	#DIV/0!
LESS:				
NONOPERATING EXPENSES	44,091.63	\$80,466.21	133.79	0.17%
TRANSFERS OUT	2,345,000.00	3,245,000.00	-	0.00%
GAS DEPARTMENT NET INCOME (LOSS)	<u>\$ 1,267,902.32</u>	<u>\$ 1,033,124.87</u>	<u>\$ 699,524.87</u>	

CITY OF WALKER - ENTERPRISE FUND

SEWER DEPARTMENT STATEMENT OF NET

FOR PERIOD ENDED 04/30/21

INCOME (LOSS) FROM OPERATIONS

	PRIOR YEAR 4/30/2020	CURRENT YEAR 4/30/2021	ORIGINAL BUDGET	BUDGET
OPERATING REVENUES				
CHARGES FOR SERVICES	\$ 324,118.35	\$ 334,001.79	\$ 990,000.00	\$ 990,000.00
WASTE MANAGEMENT FEES-CHEMICALS		-	-	-
DELINQUENT CHARGES	2,140.80	5,307.74	12,000.00	12,000.00
MISCELLANEOUS CHARGES	2,021.06	2,135.05	5,400.00	5,400.00
TOTAL OPERATING REVENUES	<u>328,280.21</u>	<u>341,444.58</u>	<u>1,007,400.00</u>	<u>1,007,400.00</u>
OPERATING EXPENSES				
SALARIES AND WAGES	146,839.88	129,013.56	420,000.00	420,000.00
PAYROLL TAXES AND BENEFITS	31,099.46	44,139.07	106,000.00	106,000.00
CONTRACT SERVICES	7,003.32	6,842.61	35,700.00	35,700.00
EQUIPMENT EXPENSES	973.51	4,092.48	5,200.00	5,200.00
EQUIPMENT RENTAL	17,512.40	22,732.42	80,000.00	80,000.00
LAB FEES	11,529.99	9,531.00	30,000.00	30,000.00
MAINTENANCE	63,358.24	60,070.43	333,200.00	333,200.00
MAINTENANCE-WASTE MGMT CHEMICALS	-	-	-	-
SMALL TOOLS AND SUPPLIES	5,378.93	2,196.14	11,000.00	11,000.00
UTILITIES	45,097.50	35,381.60	141,000.00	141,000.00
INSURANCE	3,105.41	2,656.61	33,000.00	33,000.00
MISCELLANEOUS	1,685.80	1,774.55	18,750.00	18,750.00
OFFICE EXPENSE	1,527.73	590.30	2,900.00	2,900.00
PROFESSIONAL FEES	32,471.08	13,960.17	56,100.00	56,100.00
TELEPHONE EXPENSE	2,577.90	4,744.28	9,300.00	9,300.00
BAD DEBT EXPENSE	931.08	456.36	2,100.00	2,100.00
TOTAL OPERATING EXPENSES	<u>371,092.23</u>	<u>338,181.58</u>	<u>1,284,250.00</u>	<u>1,284,250.00</u>
OPERATING INCOME (LOSS) BEFORE DEPRECIATION	(42,812.02)	3,263.00	(276,850.00)	(276,850.00)
DEPRECIATION	-	-	454,400.00	454,400.00
OPERATING INCOME (LOSS) AFTER DEPRECIATION	(42,812.02)	3,263.00	(731,250.00)	(731,250.00)
ADD:				
NONOPERATING REVENUES	-	-	500.00	500.00
TRANSFERS IN	320,000.00	320,000.00	960,000.00	960,000.00
LESS:				
NONOPERATING EXPENSES	9,905.24	9,887.74	22,000.00	22,000.00
SEWER DEPARTMENT NET INCOME (LOSS)	<u>\$ 267,282.74</u>	<u>\$ 313,375.26</u>	<u>\$ 207,250.00</u>	<u>\$ 207,250.00</u>

CITY OF WALKER - ENTERPRISE FUND

SEWER DEPARTMENT STATEMENT OF NET

INCOME (LOSS) FROM OPERATIONS

PROJECTED THROUGH 12/31/21

	BUDGET REMAINING	Projected Actual 12/31/2021	Projected Annual Budget Remaining	% Variance
OPERATING REVENUES				
CHARGES FOR SERVICES	\$ (655,998.21)	\$ 998,664.04	\$ 8,664.04	0.88%
WASTE MANAGEMENT FEES-CHEMICALS	-	-	-	#DIV/0!
DELINQUENT CHARGES	(6,692.26)	15,923.22	3,923.22	32.69%
MISCELLANEOUS CHARGES	(3,264.95)	6,405.15	1,005.15	18.61%
TOTAL OPERATING REVENUES	<u>(665,955.42)</u>	<u>1,020,992.41</u>	<u>13,592.41</u>	1.35%
OPERATING EXPENSES				
SALARIES AND WAGES	290,986.44	372,705.84	47,294.16	11.26%
PAYROLL TAXES AND BENEFITS	61,860.93	130,941.40	(24,941.40)	-23.53%
CONTRACT SERVICES	28,857.39	20,527.83	15,172.17	42.50%
EQUIPMENT EXPENSES	1,107.52	12,277.44	(7,077.44)	-136.10%
EQUIPMENT RENTAL	57,267.58	68,197.26	11,802.74	14.75%
LAB FEES	20,469.00	28,593.00	1,407.00	4.69%
MAINTENANCE	273,129.57	180,211.29	152,988.71	45.91%
MAINTENANCE-WASTE MGMT CHEMICALS	-	-	-	#DIV/0!
SMALL TOOLS AND SUPPLIES	8,803.86	6,588.42	4,411.58	40.11%
UTILITIES	105,618.40	106,144.80	34,855.20	24.72%
INSURANCE	30,343.39	25,173.50	7,826.50	23.72%
MISCELLANEOUS	16,975.45	5,032.65	13,717.35	73.16%
OFFICE EXPENSE	2,309.70	1,770.90	1,129.10	38.93%
PROFESSIONAL FEES	42,139.83	49,189.11	6,910.89	12.32%
TELEPHONE EXPENSE	4,555.72	14,232.84	(4,932.84)	-53.04%
BAD DEBT EXPENSE	1,643.64	1,369.08	730.92	34.81%
TOTAL OPERATING EXPENSES	<u>946,068.42</u>	<u>1,022,955.36</u>	<u>261,294.64</u>	20.35%
OPERATING INCOME (LOSS) BEFORE DEPRECIATION	280,113.00	(1,962.95)	274,887.05	
DEPRECIATION	454,400.00	-	454,400.00	100.00%
OPERATING INCOME (LOSS) AFTER DEPRECIATION	<u>734,513.00</u>	<u>(1,962.95)</u>	<u>729,287.05</u>	
ADD:				
NONOPERATING REVENUES	(500.00)	479.12	(20.88)	-4.18%
TRANSFERS IN	(640,000.00)	960,000.00	-	0.00%
LESS:				
NONOPERATING EXPENSES	12,112.26	20,805.29	1,194.71	5.43%
SEWER DEPARTMENT NET INCOME (LOSS)	<u>\$ 106,125.26</u>	<u>\$ 937,710.88</u>	<u>\$ 730,460.88</u>	

CITY OF WALKER - ENTERPRISE FUND
WATER DEPARTMENT STATEMENT OF NET

FOR PERIOD ENDED 04/30/21

INCOME (LOSS) FROM OPERATIONS	PRIOR YEAR <u>4/30/2020</u>	CURRENT YEAR <u>4/30/2021</u>	ORIGINAL BUDGET	BUDGET
OPERATING REVENUES				
CHARGES FOR SERVICES	\$ 510,117.83	\$ 509,590.56	\$ 1,600,000.00	\$ 1,600,000.00
DELINQUENT CHARGES	3,941.58	9,372.08	20,000.00	20,000.00
MISCELLANEOUS CHARGES	45,561.87	66,357.00	210,500.00	210,500.00
TOTAL OPERATING REVENUES	<u>559,621.28</u>	<u>585,319.64</u>	<u>1,830,500.00</u>	<u>1,830,500.00</u>
OPERATING EXPENSES				
SALARIES AND WAGES	106,118.54	117,065.93	375,000.00	375,000.00
PAYROLL TAXES AND BENEFITS	68,402.39	72,633.14	237,000.00	237,000.00
CONTRACT SERVICES	142,659.51	148,856.78	458,000.00	458,000.00
EQUIPMENT EXPENSES	5,985.37	8,524.44	24,000.00	24,000.00
EQUIPMENT RENTAL	3,785.77	3,642.15	13,100.00	13,100.00
LAB FEES	7,502.86	156.00	18,000.00	18,000.00
MAINTENANCE	86,862.96	111,235.79	446,900.00	446,900.00
SMALL TOOLS AND SUPPLIES	3,030.97	1,503.21	16,000.00	16,000.00
UTILITIES	24,499.12	24,747.59	81,000.00	81,000.00
INSURANCE	2,697.55	3,232.75	72,000.00	72,000.00
MISCELLANEOUS	18,926.66	16,973.80	66,400.00	66,400.00
OFFICE EXPENSE	1,692.84	3,201.53	9,500.00	9,500.00
PROFESSIONAL FEES	17,130.12	9,353.98	36,000.00	36,000.00
TELEPHONE EXPENSE	2,602.94	4,230.21	10,700.00	10,700.00
BAD DEBT EXPENSE	2,325.96	1,131.83	11,000.00	11,000.00
TOTAL OPERATING EXPENSES	<u>494,223.56</u>	<u>526,489.13</u>	<u>1,874,600.00</u>	<u>1,874,600.00</u>
OPERATING INCOME (LOSS) BEFORE DEPRECIATION	65,397.72	58,830.51	(44,100.00)	(44,100.00)
DEPRECIATION	-	-	262,500.00	262,500.00
OPERATING INCOME (LOSS) AFTER DEPRECIATION	65,397.72	58,830.51	(306,600.00)	(306,600.00)
ADD: NONOPERATING REVENUES	14,220.00	2,174.58	2,000.00	2,000.00
LESS: NONOPERATING EXPENSES	11,088.22	14,190.72	35,000.00	35,000.00
WATER DEPARTMENT NET INCOME (LOSS)	<u>\$ 68,529.50</u>	<u>\$ 46,814.37</u>	<u>\$ (339,600.00)</u>	<u>\$ (339,600.00)</u>

CITY OF WALKER - ENTERPRISE FUND

WATER DEPARTMENT STATEMENT OF NET

INCOME (LOSS) FROM OPERATIONS

PROJECTED THROUGH 12/31/21

	BUDGET REMAINING	Projected Actual 12/31/2021	Projected Annual Budget Remaining	% Variance
OPERATING REVENUES				
CHARGES FOR SERVICES	\$ (1,090,409.44)	\$ 1,582,500.13	\$ (17,499.87)	-1.09%
DELINQUENT CHARGES	(10,627.92)	28,116.24	8,116.24	40.58%
MISCELLANEOUS CHARGES	(144,143.00)	199,071.00	(11,429.00)	-5.43%
TOTAL OPERATING REVENUES	<u>(1,245,180.36)</u>	<u>1,809,687.37</u>	<u>(20,812.63)</u>	-1.14%
OPERATING EXPENSES				
SALARIES AND WAGES	257,934.07	338,190.47	36,809.53	9.82%
PAYROLL TAXES AND BENEFITS	164,366.86	216,530.13	20,469.87	8.64%
CONTRACT SERVICES	309,143.22	446,570.34	11,429.66	2.50%
EQUIPMENT EXPENSES	15,475.56	25,573.32	(1,573.32)	-6.56%
EQUIPMENT RENTAL	9,457.85	10,926.45	2,173.55	16.59%
LAB FEES	17,844.00	468.00	17,532.00	97.40%
MAINTENANCE	335,664.21	203,176.97	243,723.03	54.54%
SMALL TOOLS AND SUPPLIES	14,496.79	4,509.63	11,490.37	71.81%
UTILITIES	56,252.41	74,242.77	6,757.23	8.34%
INSURANCE	68,767.25	62,239.75	9,760.25	13.56%
MISCELLANEOUS	49,426.20	50,921.40	15,478.60	23.31%
OFFICE EXPENSE	6,298.47	9,604.59	(104.59)	-1.10%
PROFESSIONAL FEES	26,646.02	33,545.94	2,454.06	6.82%
TELEPHONE EXPENSE	6,469.79	12,690.63	(1,990.63)	-18.60%
BAD DEBT EXPENSE	9,868.17	3,395.49	7,604.51	69.13%
TOTAL OPERATING EXPENSES	<u>1,348,110.87</u>	<u>1,492,585.88</u>	<u>382,014.12</u>	20.38%
OPERATING INCOME (LOSS) BEFORE DEPRECIATION	102,930.51	317,101.49	361,201.49	
DEPRECIATION	262,500.00	-	262,500.00	100.00%
OPERATING INCOME (LOSS) AFTER DEPRECIATION	<u>365,430.51</u>	<u>317,101.49</u>	<u>623,701.49</u>	
ADD: NONOPERATING REVENUES	174.58	6,523.74	4,523.74	226.19%
LESS: NONOPERATING EXPENSES	20,809.28	32,529.76	2,470.24	7.06%
WATER DEPARTMENT NET INCOME (LOSS)	<u>\$ 386,414.37</u>	<u>\$ 291,095.47</u>	<u>\$ 630,695.47</u>	

CITY OF WALKER - ENTERPRISE FUND

GARBAGE DEPARTMENT STATEMENT OF NET

INCOME (LOSS) FROM OPERATIONS

FOR PERIOD ENDED 04/30/21

	PRIOR YEAR 4/30/2020	CURRENT YEAR 4/30/2021	ORIGINAL BUDGET	BUDGET
OPERATING REVENUES				
CHARGES FOR SERVICES	\$ 136,909.18	\$ 140,038.93	\$ 435,000.00	\$ 435,000.00
DELINQUENT CHARGES	878.54	2,115.12	3,500.00	3,500.00
MISCELLANEOUS CHARGES	46.97	45.45	200.00	200.00
TOTAL OPERATING REVENUES	137,834.69	142,199.50	438,700.00	438,700.00
OPERATING EXPENSES				
CONTRACT SERVICES	165,074.06	168,557.30	420,000.00	420,000.00
OFFICE EXPENSE	-	-	-	-
PROFESSIONAL FEES	264.60	148.50	3,400.00	3,400.00
BAD DEBT EXPENSE	286.11	274.15	600.00	600.00
TOTAL OPERATING EXPENSES	165,624.77	168,979.95	424,000.00	424,000.00
OPERATING INCOME (LOSS)	(27,790.08)	(26,780.45)	14,700.00	14,700.00
GARBAGE DEPARTMENT NET INCOME (LOSS)	\$ (27,790.08)	\$ (26,780.45)	\$ 14,700.00	\$ 14,700.00

CITY OF WALKER - ENTERPRISE FUND

GARBAGE DEPARTMENT STATEMENT OF NET

INCOME (LOSS) FROM OPERATIONS

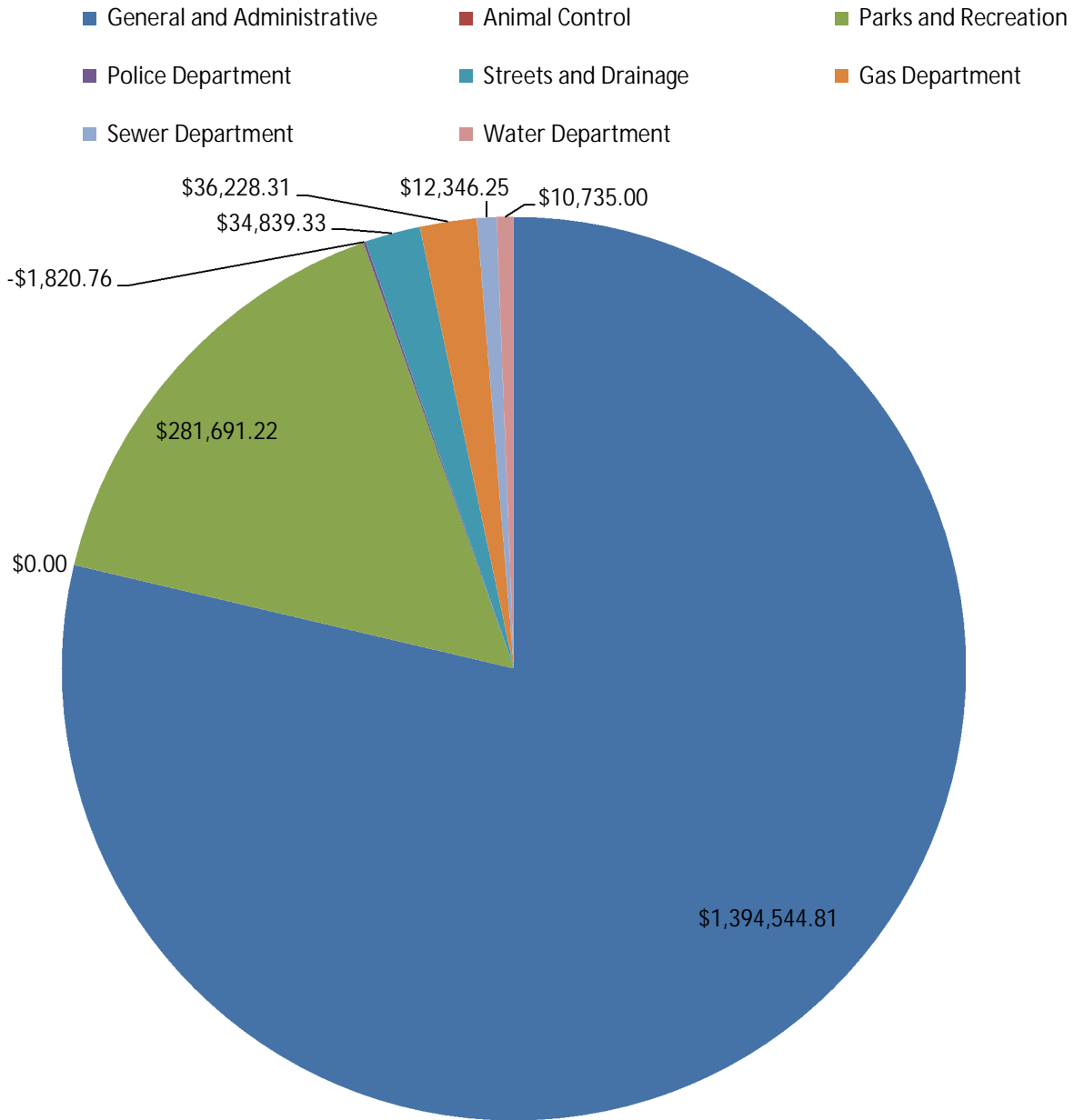
	BUDGET REMAINING	PROJECTED THROUGH 12/31/21		
		Projected Actual 12/31/2021	Projected Annual Budget Remaining	% Variance
OPERATING REVENUES				
CHARGES FOR SERVICES	\$ (294,961.07)	\$ 418,659.01	\$ (16,340.99)	-3.76%
DELINQUENT CHARGES	(1,384.88)	6,345.36	2,845.36	81.30%
MISCELLANEOUS CHARGES	(154.55)	136.35	(63.65)	-31.83%
TOTAL OPERATING REVENUES	<u>(296,500.50)</u>	<u>425,140.72</u>	<u>(13,559.28)</u>	-3.09%
OPERATING EXPENSES				
CONTRACT SERVICES	251,442.70	522,618.50	(102,618.50)	-24.43%
OFFICE EXPENSE	-	-	-	#DIV/0!
PROFESSIONAL FEES	3,251.50	2,132.10	1,267.90	37.29%
BAD DEBT EXPENSE	325.85	822.45	(222.45)	-37.08%
TOTAL OPERATING EXPENSES	<u>255,020.05</u>	<u>525,573.05</u>	<u>(101,573.05)</u>	-23.96%
OPERATING INCOME (LOSS)	<u>(41,480.45)</u>	<u>(100,432.33)</u>	<u>(115,132.33)</u>	
GARBAGE DEPARTMENT NET INCOME (LOSS)	<u>\$ (41,480.45)</u>	<u>\$ (100,432.33)</u>	<u>\$ (115,132.33)</u>	

Capital Outlay

Total Costs through

April 30, 2021

\$1,768,564.16



CITY OF WALKER - GENERAL FUND
CAPITAL OUTLAY DETAIL

FOR PERIOD ENDED 04/30/21

Acct #	FA # or Project #	Dept	Description	TOTAL COSTS	PRIOR YRS COSTS	CURRENT YR COSTS	CURRENT YR BUDGET	BUDGET REMAINING
5780	150012	1-Admin	Safe-House Community Recreational Cent	3,944,725.10	3,900,651.90	44,073.20	25,000.00	(19,073.20)
5780	190001	1-Admin	City Hall	6,433,284.03	5,082,812.42	1,350,471.61	2,450,000.00	1,099,528.39
5780	210001	2-Animal Control	Animal Control Shelter	-	-	-	150,000.00	150,000.00
5780	200003	3-Parks	Fallen First Responder Fountain	-	-	-	5,000.00	5,000.00
5780	190011	3-Parks	All Inclusive Playground	431,842.60	176,927.98	254,914.62	100,000.00	(154,914.62)
5780	170005	3-Parks	Ball Park Renovations	1,586,743.26	1,559,966.66	26,776.60	-	(26,776.60)
5715		4-Police	Law Enforcement Vehicle	(4,670.76)	-	(4,670.76)	-	4,670.76
5715		4-Police	Law Enforcement Vehicle Cameras/Lights	-	-	-	-	-
5715		4-police	Law Enforcement Registration	-	-	-	-	-
5745		4-Police	Law Enforcement Equipment	2,850.00	-	2,850.00	-	(2,850.00)
5780	200009	5-Streets	Aydell Lane Improvements	59,355.00	34,530.00	24,825.00	70,000.00	45,175.00
5780	200006	5-Streets	Pendavis Lane Phase I	154,358.08	144,343.75	10,014.33	1,260,000.00	1,249,985.67
5780	200005	5-Streets	Brown & Elm St. FEMA PW 1253	71,573.56	71,573.56	-	489,000.00	489,000.00
5725		5-Streets	Two Zero Turn Mowers	-	-	-	15,000.00	15,000.00
TOTAL GENERAL FUND CAPITAL OUTLAY				12,680,060.87	10,970,806.27	1,709,254.60	4,564,000.00	2,854,745.40

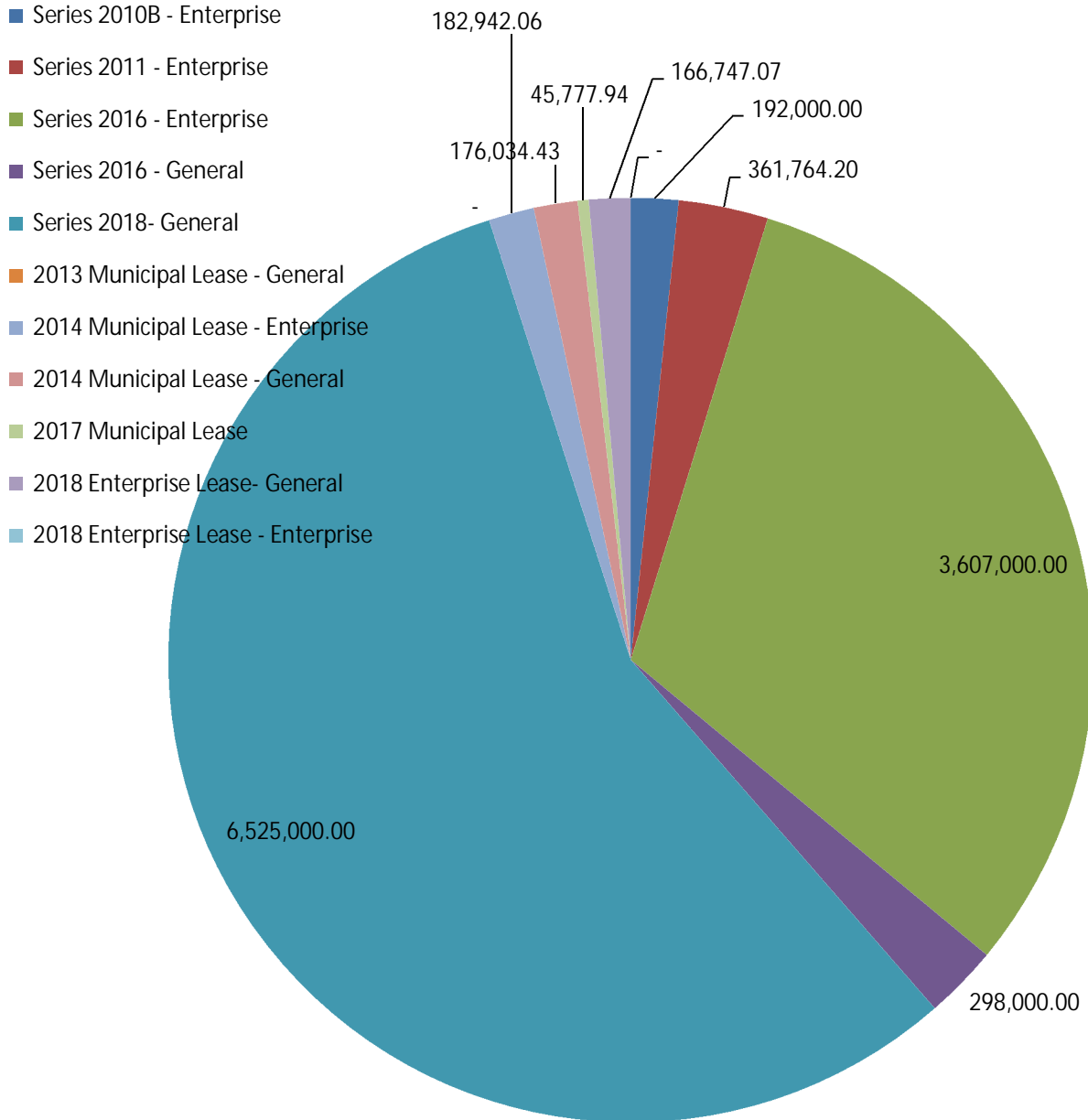
CITY OF WALKER - ENTERPRISE FUND
CAPITAL OUTLAY DETAIL

FOR PERIOD ENDED 04/30/21

Acct #	FA # or Project #	Dept	Description	PRIOR YRS		CURRENT YR		TOTAL		TOTAL		BUDGET	
				COSTS	COSTS	COSTS	COSTS	COSTS	COSTS	BUDGET	REMAINING		
1680	190007	6-Gas	Dunn Rd Gas Relocate	476,319.30	330.00	476,649.30	-	-	(330.00)				
1680	190003	6-Gas	OLOL Demco ROW Gas Line Ext	2,920.00	-	2,920.00	300,000.00	300,000.00	300,000.00				
1680	190012	6-Gas	Forrest Delatte Ext	239,693.77	544.79	240,238.56	-	-	(544.79)				
1680	200011	6-Gas	Cane Market Road Regulator Station	-	-	-	150,000.00	150,000.00	150,000.00				
1680	200018	6-Gas	Gas Upgrade Eden & Lockhart Roundabout	4,346.62	6,419.24	10,765.86	100,000.00	100,000.00	93,580.76				
1680	200020	6-Gas	Whispering Springs Regulator Station	1,154.00	28,934.28	30,088.28	50,000.00	50,000.00	21,065.72				
1680	190004	7-Sewer	Sewer Expansion Below I-12	107,278.79	12,346.25	119,625.04	700,000.00	700,000.00	687,653.75				
1680	180005	7-Sewer	Sewer Hazard Mitigation	-	-	-	-	-	-				
1680	200005	8-Water	Brown & Elm St. Bridges	-	2,300.00	2,300.00	-	-	(2,300.00)				
1680	200001	8-Water	Buddy Ellis Rd to Indigo Trails	67,229.82	8,435.00	75,664.82	275,000.00	275,000.00	266,565.00				
			split 6,7,8	-	-	-	-	-	-				
			split 7,8	-	-	-	-	-	-				
			TOTAL ENTERPRISE FUND CAPITAL OUTLAY	\$ 898,942.30	\$ 59,309.56	\$ 958,251.86	\$ 1,575,000.00	\$ 1,575,000.00	\$ 1,515,690.44				

Debt Service

Total Outstanding as of April 30, 2021 \$ 11,555,265.70



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

FOR PERIOD ENDED 04/30/21

Bond	Description	PRINCIPAL PAYMENTS	BUDGET	BUDGET REMAINING	12/31/2020 Principal	Payments	OUTSTANDING 4/30/2021
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	\$ -	\$ 298,000.00	\$ 298,000.00	\$ 298,000.00	\$ -	\$ 298,000.00
Series 2018	Louisiana Local Government Environmental Facilities and Community Development Authority Revenue Bonds (City of Walker - City Hall Project), Series 2018	-	135,000.00	135,000.00	6,525,000.00	-	6,525,000.00
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.	-	35,000.00	35,000.00	176,034.43	-	176,034.43
2017 Lease	Municipal Lease Program. Total lease of \$174,000 for (3) marked and (2) unmarked police units. 1st quarterly payment due January 15, 2018. Final quarterly payment due October 15, 2022.	28,250.06	40,000.00	11,749.94	74,028.00	28,250.06	45,777.94
Enterprise Leases	Enterprise Vehicle Lease Program	28,003.87	91,000.00	62,996.13	194,750.94	28,003.87	166,747.07
2018 Lease	Municipal Tractor Lease	22,868.98	45,000.00	22,131.02	145,276.00	22,868.98	122,407.02
Ferrington Property	Ferrington Property 10-Year Annual Payment Schedule (Pmt 2)	20,000.00	20,000.00	-	160,000.00	20,000.00	140,000.00
TOTAL GENERAL AND SPECIAL REVENUE FUNDS DEBT SERVICE		99,122.91	664,000.00	479,749.94			7,211,559.44

CITY OF WALKER - ENTERPRISE FUND
DEBT SERVICE DETAIL

FOR PERIOD ENDED 04/30/21

Bond	Description	PRINCIPAL PAYMENTS	ORIGINAL BUDGET	BUDGET REMAINING	Original Principal	Outstanding 12/31/2020	OUTSTANDING 4/30/2021
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	\$ 217,000.00	\$ 217,000.00	\$ 4,536,000.00	\$ 3,607,000.00	\$ 3,607,000.00	\$ 3,607,000.00
Series 2010B	State of Louisiana Combined Utilities Revenue Bonds. Greenwhich Village water project. Total bond issue \$364,000.		19,000.00	19,000.00	364,000.00	192,000.00	192,000.00
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	361,764.20	361,764.20
Enterprise Leases	Enterprise Leasing Vehicles	22,916.61	60,000.00	37,083.39	205,858.67	205,858.67	182,942.06
		-	-	-	-	-	-
	TOTAL ENTERPRISE FUND DEBT SERVICE	22,916.61	331,000.00	308,083.39			4,343,706.26

General Fixed Assets and Long Term Debt

CITY OF WALKER
GENERAL FIXED ASSETS
BALANCE SHEET
As of April 30, 2021

	<u>Current Month</u>	<u>Prior Year</u>
ASSETS		
Land	\$ 2,019,554.00	\$ 2,019,554.00
Land - Servitude	\$ 111,786.00	\$ 111,786.00
Land Improvements	920,465.36	920,465.36
Accumulated Depreciation - Land Improvem	(225,799.20)	(225,799.20)
Buildings	2,521,748.55	2,521,748.55
Accumulated Depreciation - Buildings	(700,305.91)	(700,305.91)
Vehicles	1,435,341.32	1,435,341.32
Accumulated Depreciation - Vehicles	(897,085.33)	(897,085.33)
Heavy Equipment	839,925.41	839,925.41
Accumulated Depreciation - Heavy Equipme	(476,725.93)	(476,725.93)
Small Equipment	291,213.12	291,213.12
Accumulated Depreciation - Small Equipme	(224,257.36)	(224,257.36)
Recreational Equipment	368,250.56	368,250.56
Accumulated Depreciation - Recreational	(342,657.73)	(342,657.73)
Furniture and Fixtures	26,161.36	26,161.36
Accumulated Depreciation - Furniture and	(26,161.36)	(26,161.36)
Streets Infrastructure	3,337,691.59	3,337,691.59
Accumulated Depreciation - Streets Infra	(1,603,133.06)	(1,603,133.06)
Law Enforcement Equipment	54,390.00	54,390.00
Accumulated Depreciation - Law Enf Equip	(43,864.90)	(43,864.90)
Technology	209,063.47	209,063.47
Accumulated Depreciation - Technology	(208,438.68)	(208,438.68)
Construction in Progress	<u>5,312,086.32</u>	<u>5,312,086.32</u>
 TOTAL FUND ASSETS	 <u><u>\$12,699,247.60</u></u>	 <u><u>\$ 12,699,247.60</u></u>
 LIABILITIES		
 TOTAL LIABILITIES	 <u><u>-</u></u>	 <u><u>-</u></u>
 FUND BALANCE		
Investment in Capital Assets, Net of Rel	\$12,570,061.60	\$ 12,570,061.60
Contributed Capital	129,186.00	129,186.00
Unreserved	<u>-</u>	<u>-</u>
NET PROFIT LOSS		
 TOTAL FUND BALANCE	 <u><u>\$12,699,247.60</u></u>	 <u><u>\$ 12,699,247.60</u></u>

CITY OF WALKER
GENERAL LONG TERM DEBT
BALANCE SHEET
As of April 30, 2021

	<u>Current Month</u>	<u>Prior Month</u>	<u>Prior Year</u>
ASSETS			
Bond Discounts L/T	\$ -	\$ -	\$ -
Bond Discounts L/T	\$ 22,445.35	\$ 22,445.35	\$ 22,445.35
Bond Discounts L/T	\$ -	\$ -	\$ -
Bond Discounts L/T	\$ 26,005.98	\$ 26,005.98	\$ 26,005.98
Bond Discounts L/T	\$ 71,909.00	\$ 71,909.00	\$ 71,909.00
TOTAL FUND ASSETS	<u>120,360.33</u>	<u>120,360.33</u>	<u>120,360.33</u>
LIABILITIES			
Accrued Interest Payable	47,620.35	47,620.35	47,620.35
Accrued Vacation Payable - Current Portion	52,607.71	48,497.18	52,607.71
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	285,000.00	285,000.00	285,000.00
2016 Premium on Bond	13,196.00	13,196.00	13,196.00
2016 Bond Discounts	(447.00)	(447.00)	(447.00)
2017 Municipal Lease S/T	34,974.00	34,974.00	34,974.00
2018 City Hall Building - Current Portion	130,000.00	130,000.00	130,000.00
2018 Enterprise S/T	60,655.27	60,655.27	60,655.27
2018 Tractor Lease S/T	44,220.00	44,220.00	44,220.00
Ferrington Place - S/T	20,000.00	20,000.00	20,000.00
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	298,000.00	298,000.00	298,000.00
2016 Utility Revenue Bonds -Premium	13,798.00	13,798.00	13,798.00
2017 Municipal Lease L/T	74,028.00	74,028.00	74,028.00
City Hall Bonds - L/T Portion	6,525,000.00	6,525,000.00	6,525,000.00
2018 Enterprise L/T	214,549.46	214,549.46	214,549.46
2018 Tractor Lease L/T	145,276.00	145,276.00	145,276.00
Ferrington Place L/T	160,000.00	160,000.00	160,000.00
Accrued Vacation Payable	157,822.14	145,490.56	157,822.14
TOTAL LIABILITIES	<u>8,276,300.46</u>	<u>8,259,858.35</u>	<u>8,276,300.46</u>
FUND BALANCE			
Reserved for Debt Service	-	-	-
Unreserved	(8,155,940.13)	(8,139,498.02)	(8,155,940.13)
NET PROFIT LOSS			
TOTAL FUND BALANCE	<u>(8,155,940.13)</u>	<u>(8,139,498.02)</u>	<u>(8,155,940.13)</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 120,360.33</u>	<u>\$ 120,360.33</u>	<u>\$ 120,360.33</u>



CITY OF
ESTD.  1909
WALKER
LOUISIANA
City Living Country Charm