

City of Walker
Financial Report
February 2021

City of WALKER LOUISIANA City Living Country Charm

MAYOR
Jimmy Watson

CHIEF OF
OPERATIONS
Jamie Etheridge

CITY ATTORNEY
Bobby King

CITY CLERK
Myra Streeter

MAYOR PRO TEM
Scarlett Milton Major

COUNCIL

David Clark

Eric Cook

Gary Griffin

Scarlett Milton Major

Richard Wells

April 12, 2021

Members of the Council:

Presented herein are the revenue and expense statements of the City of Walker for the period ending February 28, 2021. 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	\$ 876,368	\$ 306,964	\$ 2,970,801	\$ 4,154,133
Actual YTD Fund Expense	(1,367,498)	(4,611)	(1,190,249)	(2,562,358)
Other Financing Sources (Uses)	-	-	-	-
Net Profit (Loss) Before Transfer	(491,130)	302,353	1,780,552	<u>\$ 1,591,775</u>
Transfers In (Out)	463,017	(173,017)	(290,000)	\$ -
Net Change in Fund Balance	<u>\$ (28,113)</u>	<u>\$ 129,336</u>		
Net Change in Net Assets			<u>\$ 1,490,552</u>	

Sincerely,

Mike Cotton
Financial Director

City of Walker
A Brief Look at the Numbers
Year-to-Date through February 28, 2021

	<u>General Fund</u>	<u>Special Revenue Fund</u>	<u>Enterprise Fund</u>	<u>As of Feb</u>
<u>Where do city dollars come from?</u>				
Taxes (sales, ad valorem, franchise, alcohol)	733,066.90	301,296.30		1,034,363
Licenses and Permits	63,220.92			63,221
Fines and Forfeits	59,496.55			59,497
Fees	3,705.00		-	3,705
Intergovernmental	8,044.00		\$0.00	8,044
Charges for Services	4,425.00		2,800,032.72	2,804,458
Proceeds from Debt	-			-
Other	4,409.31	5,667.35	170,768.45	180,845
Total	876,367.68	306,963.65	2,970,801.17	4,154,133

<u>Where do city dollars go?</u>				
General Government	290,038.08	4,610.59		294,649
Animal Control	44,152.40			44,152
Parks and Recreation	49,249.29			49,249
Police Department	384,456.39			384,456
Street Department	166,176.66			166,177
Governmental Funds Capital Outlay	378,159.40			378,159
Governmental Funds Debt Service	55,265.58	-		55,266
Gas Department			\$739,410.80	739,411
Sewer Department			141,676.49	141,676
Water Department			241,390.58	241,391
Garbage Department			67,771.41	67,771
Total	1,367,497.80	4,610.59	1,190,249.28	2,562,357

City of Walker
A Brief Look at the Numbers
Year-to-Date through February 28, 2021

<u>February 28, 2021</u>	<u>General Fund</u>	<u>Special Revenue Fund</u>	<u>Enterprise Fund</u>	<u>As of February 28, 2021</u>		<u>Inc (Dec)</u>
24.90%	687,370.09	248,180.63		935,551	28.14%	98,812
1.52%	101,403.13			101,403	3.05%	(38,182)
1.43%	112,054.28			112,054	3.37%	(52,557)
0.09%	24,954.00		-	24,954	0.75%	(21,249)
0.19%	150,590.36		\$63.00	150,653	4.53%	(142,609)
67.51%	-		1,850,177.28	1,850,177	55.65%	954,281
0.00%	-			-	0.00%	-
4.35%	24,788.58	6,755.83	118,206.81	149,751	4.50%	31,094
	<u>1,101,160.44</u>	<u>254,936.46</u>	<u>1,968,447.09</u>	<u>3,324,543</u>		<u>829,590</u>
11.50%	408,554.31	3,781.33		412,336	25.61%	(117,687)
1.72%	191.87			192	0.01%	43,960
1.92%	-			-	0.00%	49,249
15.00%	10,072.72			10,073	0.63%	374,383
6.49%	1,035.50			1,036	0.06%	165,141
14.76%	-			-	0.00%	378,159
2.16%	1,030.77	-		1,031	0.06%	54,235
28.86%			\$646,689.45	646,689	40.16%	92,722
5.53%			190,971.54	190,972	11.86%	(49,296)
9.42%			249,724.23	249,724	15.51%	(8,333)
2.65%			98,074.57	98,075	6.09%	(30,304)
	<u>420,885.17</u>	<u>3,781.33</u>	<u>1,185,459.79</u>	<u>1,610,128</u>		<u>952,229</u>

CITY OF WALKER
WHERE DO CITY DOLLARS COME FROM?
February 28, 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	47,478.95										47,478.95
4005	Alcoholic Beverage Tax	4,992.96										4,992.96
4010	Franchise Tax	77,988.92										77,988.92
4020	General/Half Cent Sales Tax	602,606.07					301,296.30					903,902.37
LICENSES AND PERMITS												
4100	Insurance Premium Tax	2,016.67										2,016.67
4105	Occupational Licenses	54,231.25										54,231.25
4105	Permits and Other Licenses	6,973.00										6,973.00
FINES AND FORFEITS												
4200	Fines and Forfeits				31,304.67							31,304.67
4201	Fines and Forfeits				5,946.00							5,946.00
4202	Fines and Forfeits				0.00							0.00
4203	Fines and Forfeits				0.00							0.00
4225	Court Fees	22,245.88										22,245.88
FEES												
4205	Animal Adoption		825.00									825.00
4210	Parks and Recre		2,820.00									2,820.00
4211	Tournament Fees		60.00									60.00
4212	Admission Fees		0.00									0.00
4225	Waste Management Fees					0.00						0.00
CHARGES FOR SERVICES												
4215	Charges for Ser					4,425.00		1,668,544.04	166,200.51	244,396.86	69,816.42	2,153,382.83
4220	Fuel Adjustment							651,074.89				651,074.89
INTERGOVERNMENTAL												
4300	Federal Grants	0.00	0.00	0.00	544.00	0.00	0.00	0.00	0.00	0.00	0.00	544.00
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				7,500.00							7,500.00
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			32.50								32.50
4801	Tournament Concessions			0.00								0.00
4805	Interest Income	2,560.80	0.00	32.50	0.00		5,667.35	13,074.64	0.00	0.00	0.00	21,335.29
4810	Penalties and Interest	0.00	0.00	0.00	0.00			26,804.44	2,767.53	4,966.40	1,088.09	35,626.46
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	280.00	0.00	0.00							280.00
4825	Advertising Income			0.00								0.00
4830	Out of Town Fee			0.00				66,862.00		9,206.00		78,068.00
4835	Service Charges			0.00				15,986.00	875.00	13,437.00	0.00	30,298.00
4840	Tap Fees			0.00				0.00	0.00	0.00		0.00
4845	Health Fees			0.00				0.00	0.00	0.00		0.00
4850	Misc. Utility Revenue			0.00				0.00	0.00	0.00		0.00
4855	Recovery of Bad Debt			0.00				0.00	0.00	0.00		0.00
4860	Promotional / Comm Events	0.00		0.00				2,730.50	0.00	9,954.00	0.00	9,954.00
4899	Miscellaneous Income	17.00	0.00	50.00	1,165.00	304.01	0.00	90.85	0.00	853.00	0.00	3,583.86
4910	Appropriations							73.00	0.00	0.00	0.00	1,609.01
4911	Appropriations					13,016.71						13,016.71
4920	Appropriations	450,000.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	450,000.00
4999	Budget Clearing	1,271,111.50	1,105.00	2,995.00	46,459.67	17,745.72	306,963.65	2,447,240.36	169,843.04	282,813.26	70,904.51	4,154,165.00
TOTAL												4,154,165.00
Total General Fund												1,339,416.89
Total Enterprise Fund												2,970,801.17

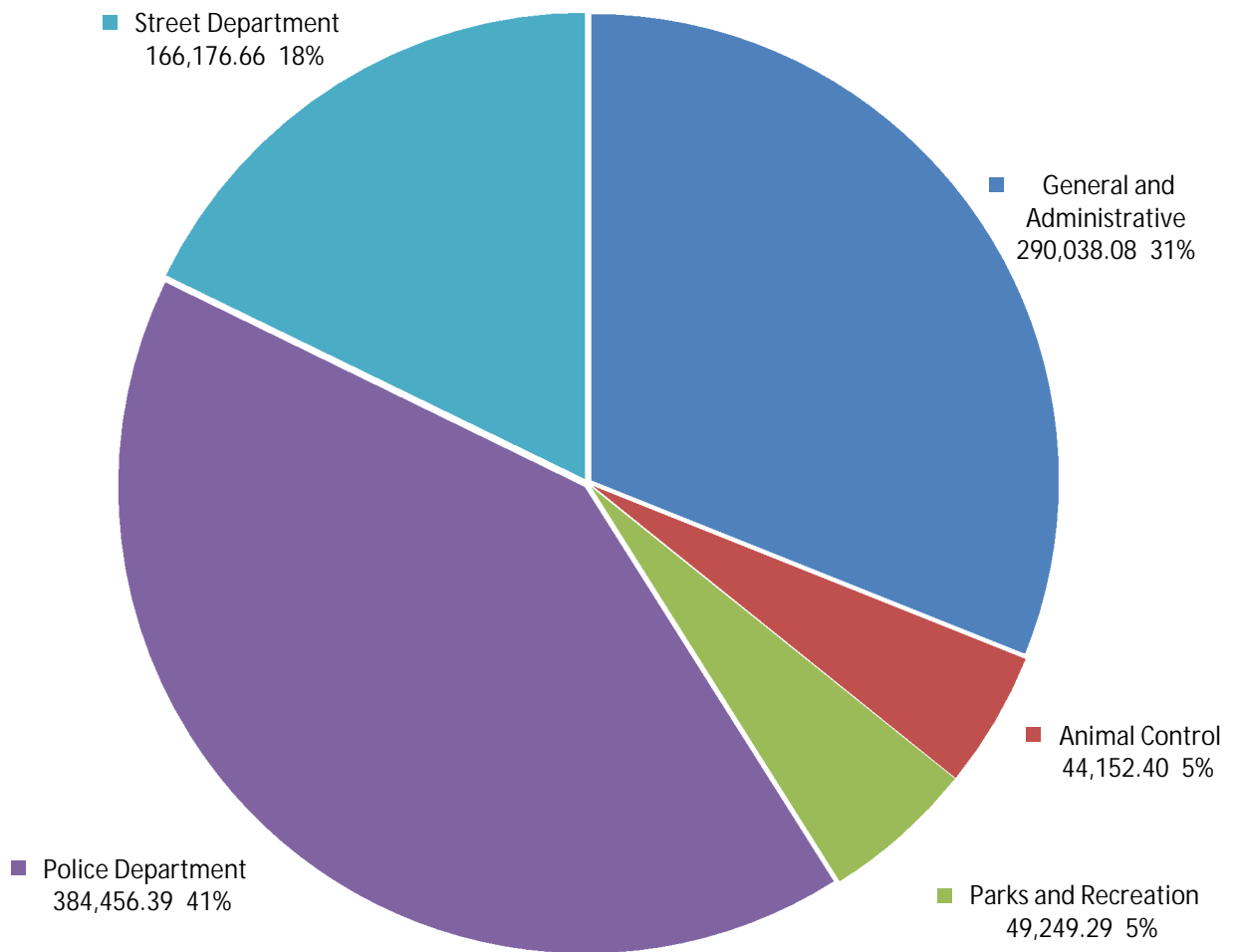
General Fund

Total Departmental
Expenditures through

February 28, 2021

\$

934,072.82



CITY OF WALKER
GENERAL FUND
 BALANCE SHEET
 As of February 28, 2021

	CURRENT YEAR <u>2/28/2021</u>	PRIOR YEAR <u>2/28/2020</u>	UNAUDITED PRIOR YEAR <u>12/31/2020</u>
ASSETS			
Cash and Cash Equivalents	1,640,572.45	1,541,079.66	1,317,028.80
Investments	-	-	-
Receivables:			
Ad Valorem Taxes, Net	120,183.23	120,183.23	120,183.23
Other	152,346.38	155,346.38	152,346.38
Insurance Deposits	-	-	-
Due from Other Funds	1,424,201.24	998,942.62	1,375,437.16
Due from Other Governments	492,832.43	656,990.09	492,832.43
Cash - Restricted	<u>1,552,641.38</u>	<u>6,334,979.59</u>	<u>2,082,181.19</u>
Total Assets	<u>\$ 5,382,777.11</u>	<u>\$ 9,807,521.57</u>	<u>\$ 5,540,009.19</u>
LIABILITIES			
Accounts Payable	\$ 558,197.87	\$ 484,624.27	\$ 565,956.02
Payroll Liabilities	370,416.59	232,260.84	346,432.99
Accrued Salaries and Wages	137,655.35	137,655.35	137,655.35
Due to Other Funds	<u>295,604.61</u>	<u>108,090.54</u>	<u>445,585.39</u>
Total Liabilities	<u>1,361,874.42</u>	<u>962,631.00</u>	<u>1,495,629.75</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>2,256,015.03</u>	<u>8,794,812.57</u>	<u>2,283,138.44</u>
Total Fund Balances	<u>4,017,256.03</u>	<u>8,844,890.57</u>	<u>4,044,379.44</u>
Total Liabilities and Fund Balances	<u>\$ 5,379,130.45</u>	<u>\$ 9,807,521.57</u>	<u>\$ 5,540,009.19</u>

CITY OF WALKER
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE
For the Period Ended February 28, 2021

	CURRENT YEAR <u>02/28/21</u>	PRIOR YEAR <u>02/28/20</u>	UNAUDITED PRIOR YEAR <u>12/31/20</u>
Revenues:			
Taxes	733,066.90	687,370.09	3,642,594.70
Licenses and Permits	63,220.92	101,403.13	432,069.54
Fines and Forfeits	59,496.55	112,054.28	455,362.25
Interest Income	2,560.80	16,750.87	46,252.86
Fees	3,705.00	24,954.00	43,819.00
Charges for Services	4,425.00	-	8,850.00
Intergovernmental	8,044.00	150,590.36	2,228,930.86
Parks and Recreation Concessions	32.50	3,847.06	13,291.50
Miscellaneous	<u>1,816.01</u>	<u>4,190.65</u>	<u>76,018.96</u>
Total Revenues	876,367.68	1,101,160.44	6,947,189.67
Expenditures:			
Current:			
General and Administrative	290,038.08	408,554.31	2,271,514.46
Animal Control	44,152.40	51,649.08	277,805.18
Parks and Recreation	49,249.29	73,551.93	505,457.84
Police Department	384,456.39	463,377.73	2,652,771.22
Street Department	166,176.66	199,299.71	1,475,223.81
Capital Outlay	378,159.40	246,275.60	7,612,133.05
Debt Service	<u>55,265.58</u>	<u>54,562.40</u>	<u>623,691.69</u>
Total Expenditures	<u>1,367,497.80</u>	<u>1,497,270.76</u>	<u>15,418,597.25</u>
Excess (Deficiency) of Revenues over Expenditures	(491,130.12)	(396,110.32)	(8,471,407.58)
Other Financing Sources (Uses):			
Sale of Capital Assets	-	24,520.00	24,520.00
Proceeds from Debt	-	-	-
Transfers In	463,016.71	620,516.71	3,897,066.84
Transfers Out	<u>-</u>	<u>-</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>463,016.71</u>	<u>645,036.71</u>	<u>3,921,586.84</u>
Net Change in Fund Balance	(28,113.41)	248,926.39	(4,549,820.74)

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

FOR PERIOD ENDED 02/28/21

	PRIOR YEAR <u>2/28/2020</u>	CURRENT YEAR <u>2/28/2021</u>	ORIGINAL <u>BUDGET</u>	<u>BUDGET</u>
REVENUES				
Taxes	687,370.09	733,066.90	3,370,000.00	3,370,000.00
Licenses and Permits	101,403.13	63,220.92	395,000.00	395,000.00
Fines and Forfeits	112,054.28	59,496.55	725,000.00	725,000.00
Interest Income	16,750.87	2,560.80	10,000.00	10,000.00
Fees	24,954.00	3,705.00	140,000.00	140,000.00
Charges for Services	-	4,425.00	6,600.00	6,600.00
Intergovernmental	150,590.36	8,044.00	1,372,252.19	1,372,252.19
Parks and Recreation Concessions	3,847.06	32.50	50,000.00	50,000.00
Miscellaneous	4,190.65	1,816.01	40,000.00	40,000.00
TOTAL GENERAL FUND REVENUES	1,101,160.44	876,367.68	6,108,852.19	6,108,852.19

EXPENDITURES

GENERAL AND ADMINISTRATIVE

Salaries	229,084.90	149,565.67	1,005,400.00	1,005,400.00
Payroll Taxes and Benefits	92,077.01	95,808.90	477,000.00	477,000.00
Aldermen's Per Diem	10,000.00	5,000.00	60,000.00	60,000.00
Advertising	986.00	312.00	5,000.00	5,000.00
Collection Costs	20,689.99	9,254.56	83,000.00	83,000.00
Bank Charges	-	-	200.00	200.00
Contracted Services	900.00	480.00	30,000.00	30,000.00
Coroner Fees	-	-	6,000.00	6,000.00
Court Costs	1,500.00	1,500.00	18,000.00	18,000.00
Depreciation	-	-	-	-
Economic Development	10,000.00	-	55,000.00	55,000.00
Grant Expenditures	-	-	-	-
Insurance	1,682.40	5,069.64	158,000.00	158,000.00
Legal and Professional	2,334.55	1,530.35	24,300.00	24,300.00
Membership Fees / Educational Training	11,172.00	1,887.00	25,000.00	25,000.00
Miscellaneous	789.08	1,039.98	27,600.00	27,600.00
Printing, Postage, and Office Supplies	2,758.63	1,539.45	34,000.00	34,000.00
Promotional and Community Events	-	-	30,000.00	30,000.00
Rental Equipment	1,286.00	810.00	10,100.00	10,100.00
Repairs and Maintenance	13,960.88	4,461.64	143,600.00	143,600.00
Small Tools and Supplies	150.32	194.55	6,200.00	6,200.00
Telephone	4,035.43	4,691.10	32,200.00	32,200.00
Utilities	1,820.83	3,265.52	60,000.00	60,000.00
Uniforms	1,872.47	1,724.02	10,000.00	10,000.00
Vehicle Expense	1,453.82	1,903.70	13,000.00	13,000.00
Total General and Administrative	408,554.31	290,038.08	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	(2,636,933.10)	3,461,248.36	91,248.36	2.71%
Licenses and Permits	(331,779.08)	376,479.19	(18,520.81)	-4.69%
Fines and Forfeits	(665,503.45)	356,979.30	(368,020.70)	-50.76%
Interest Income	(7,439.20)	15,364.80	5,364.80	53.65%
Fees	(136,295.00)	48,949.20	(91,050.80)	-65.04%
Charges for Services	(2,175.00)	8,850.00	2,250.00	34.09%
Intergovernmental	(1,364,208.19)	1,382,867.22	10,615.03	0.77%
Parks and Recreation Concessions	(49,967.50)	20,000.00	(30,000.00)	-60.00%
Miscellaneous	(38,183.99)	5,584.01	(34,415.99)	-86.04%
TOTAL GENERAL FUND REVENUES	(5,232,484.51)	5,676,322.08	(432,530.11)	-7.08%

EXPENDITURES

GENERAL AND ADMINISTRATIVE

Salaries	855,834.33	798,049.12	207,350.88	20.62%
Payroll Taxes and Benefits	381,191.10	559,023.77	(82,023.77)	-17.20%
Aldermen's Per Diem	55,000.00	60,000.00	-	0.00%
Advertising	4,688.00	1,872.00	3,128.00	62.56%
Collection Costs	73,745.44	64,398.16	18,601.84	22.41%
Bank Charges	200.00	-	200.00	100.00%
Contracted Services	29,520.00	2,880.00	27,120.00	90.40%
Coroner Fees	6,000.00	-	6,000.00	100.00%
Court Costs	16,500.00	18,000.00	-	0.00%
Depreciation	-	-	-	#DIV/0!
Economic Development	55,000.00	55,000.00	-	0.00%
Grant Expenditures	-	-	-	#DIV/0!
Insurance	152,930.36	30,417.84	127,582.16	80.75%
Legal and Professional	22,769.65	20,614.59	3,685.41	15.17%
Membership Fees / Educational Training	23,113.00	11,322.00	13,678.00	54.71%
Miscellaneous	26,560.02	6,239.88	21,360.12	77.39%
Printing, Postage, and Office Supplies	32,460.55	9,236.70	24,763.30	72.83%
Promotional and Community Events	30,000.00	-	30,000.00	100.00%
Rental Equipment	9,290.00	4,860.00	5,240.00	51.88%
Repairs and Maintenance	139,138.36	26,769.84	116,830.16	81.36%
Small Tools and Supplies	6,005.45	1,167.30	5,032.70	81.17%
Telephone	27,508.90	28,146.60	4,053.40	12.59%
Utilities	56,734.48	19,593.12	40,406.88	67.34%
Uniforms	8,275.98	10,344.12	(344.12)	-3.44%
Vehicle Expense	11,096.30	11,422.20	1,577.80	12.14%
Total General and Administrative	2,023,561.92	1,739,357.24	574,242.76	24.82%

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

FOR PERIOD ENDED 02/28/21

	PRIOR YEAR <u>2/28/2020</u>	CURRENT YEAR <u>2/28/2021</u>	ORIGINAL <u>BUDGET</u>	<u>BUDGET</u>
ANIMAL CONTROL				
Salaries	24,741.51	19,691.54	131,000.00	131,000.00
Aldermen's Per Diem	-	-	-	-
Payroll Taxes and Benefits	15,421.54	15,847.10	96,200.00	96,200.00
Animal Care Expense	5,597.11	5,513.50	15,000.00	15,000.00
Depreciation	-	-	-	-
Economic Development	-	-	-	-
Grant Expenditures	-	-	-	-
Insurance	(205.51)	134.36	8,000.00	8,000.00
Legal and Professional	1,238.90	99.00	3,900.00	3,900.00
Membership Fees / Educational Training	-	-	1,000.00	1,000.00
Miscellaneous	84.36	84.36	1,100.00	1,100.00
Printing, Postage, and Office Supplies	-	2.47	1,500.00	1,500.00
Promotional and Community Events	-	-	-	-
Repairs and Maintenance	1,748.55	436.95	7,500.00	7,500.00
Small Tools and Supplies	509.58	323.04	16,700.00	16,700.00
Telephone	578.21	597.97	4,300.00	4,300.00
Utilities	1,658.12	983.64	9,500.00	9,500.00
Uniforms	84.84	141.96	1,300.00	1,300.00
Vehicle Expense	191.87	296.51	1,500.00	1,500.00
Total Animal Control	51,649.08	44,152.40	298,500.00	298,500.00
PARKS AND RECREATION				
Salaries	30,662.75	22,030.00	164,800.00	164,800.00
Aldermen's Per Diem	-	-	-	-
Payroll Taxes and Benefits	13,058.04	13,645.51	94,800.00	94,800.00
Bank Charges	-	-	-	-
Contracted Services	13,193.50	2,610.00	95,000.00	95,000.00
Concession Supplies	1,578.48	-	30,000.00	30,000.00
Depreciation	-	-	-	-
Grant Expenditures	-	-	-	-
Insurance	-	403.91	14,500.00	14,500.00
Legal and Professional	264.60	268.50	2,400.00	2,400.00
Membership Fees / Educational Training	625.00	50.00	3,000.00	3,000.00
Miscellaneous	835.14	263.34	16,200.00	16,200.00
Printing, Postage, and Office Supplies	-	435.08	2,000.00	2,000.00
Promotional and Community Events	-	-	-	-
Recreational Supplies	738.24	149.95	50,000.00	50,000.00
Rental Equipment	740.80	370.40	15,000.00	15,000.00
Repairs and Maintenance	3,577.90	3,011.54	44,000.00	44,000.00
Small Tools and Supplies	476.37	1,152.00	11,500.00	11,500.00
Telephone	344.35	662.91	5,000.00	5,000.00
Utilities	7,329.11	4,031.43	38,000.00	38,000.00
Uniforms	127.65	164.72	1,800.00	1,800.00
Total Parks and Recreation	73,551.93	49,249.29	588,000.00	588,000.00

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
ANIMAL CONTROL				
Salaries	111,308.46	102,396.01	28,603.99	21.84%
Aldermen's Per Diem	-	-	-	#DIV/0!
Payroll Taxes and Benefits	80,352.90	93,047.13	3,152.87	3.28%
Animal Care Expense	9,486.50	12,816.74	2,183.26	14.56%
Depreciation	-	-	-	#DIV/0!
Economic Development	-	-	-	#DIV/0!
Grant Expenditures	-	-	-	#DIV/0!
Insurance	7,865.64	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	1,015.64	506.16	593.84	53.99%
Printing, Postage, and Office Supplies	1,497.53	14.82	1,485.18	99.01%
Promotional and Community Events	-	-	-	#DIV/0!
Repairs and Maintenance	7,063.05	2,621.70	4,878.30	65.04%
Small Tools and Supplies	16,376.96	1,938.24	14,761.76	88.39%
Telephone	3,702.03	3,587.82	712.18	16.56%
Utilities	8,516.36	5,901.84	3,598.16	37.88%
Uniforms	1,158.04	851.76	448.24	34.48%
Vehicle Expense	1,203.49	1,779.06	(279.06)	-18.60%
Total Animal Control	254,347.60	234,789.05	63,710.95	21.34%
PARKS AND RECREATION				
Salaries	142,770.00	114,556.00	50,244.00	30.49%
Aldermen's Per Diem	-	-	-	#DIV/0!
Payroll Taxes and Benefits	81,154.49	80,062.28	14,737.72	15.55%
Bank Charges	-	-	-	#DIV/0!
Contracted Services	92,390.00	15,660.00	79,340.00	83.52%
Concession Supplies	30,000.00	30,000.00	-	0.00%
Depreciation	-	-	-	#DIV/0!
Grant Expenditures	-	-	-	#DIV/0!
Insurance	14,096.09	11,756.50	2,743.50	18.92%
Legal and Professional	2,131.50	4,249.27	(1,849.27)	-77.05%
Membership Fees / Educational Training	2,950.00	50.00	2,950.00	98.33%
Miscellaneous	15,936.66	22,680.50	(6,480.50)	-40.00%
Printing, Postage, and Office Supplies	1,564.92	2,610.48	(610.48)	-30.52%
Promotional and Community Events	-	-	-	#DIV/0!
Recreational Supplies	49,850.05	899.70	49,100.30	98.20%
Rental Equipment	14,629.60	2,222.40	12,777.60	85.18%
Repairs and Maintenance	40,988.46	18,069.24	25,930.76	58.93%
Small Tools and Supplies	10,348.00	6,912.00	4,588.00	39.90%
Telephone	4,337.09	3,977.46	1,022.54	20.45%
Utilities	33,968.57	24,188.58	13,811.42	36.35%
Uniforms	1,635.28	988.32	811.68	45.09%
Total Parks and Recreation	538,750.71	338,882.73	249,117.27	42.37%

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

FOR PERIOD ENDED 02/28/21

	PRIOR YEAR <u>2/28/2020</u>	CURRENT YEAR <u>2/28/2021</u>	ORIGINAL BUDGET	BUDGET
POLICE DEPARTMENT				
Salaries	240,328.05	191,364.44	1,330,500.00	1,330,500.00
Aldermen's Per Diem	-	-	-	-
Payroll Taxes and Benefits	152,916.87	145,945.39	931,100.00	931,100.00
Contracted Services	315.00	180.00	6,500.00	6,500.00
Court Costs	-	-	-	-
Depreciation	-	-	-	-
Grant Expenditures	-	-	-	-
Insurance	-	3,584.67	170,000.00	170,000.00
Legal and Professional	3,678.00	2,208.00	20,200.00	20,200.00
Membership Fees / Educational Training	3,046.00	(141.92)	30,000.00	30,000.00
Miscellaneous	2,615.68	3,835.96	23,800.00	23,800.00
Printing, Postage, and Office Supplies	943.79	1,011.55	26,200.00	26,200.00
Promotional and Community Events	-	(1,000.00)	3,000.00	3,000.00
Rental Equipment	14,114.00	3,214.16	50,400.00	50,400.00
Repairs and Maintenance	13,789.25	3,548.75	91,800.00	91,800.00
Small Tools and Supplies	494.98	4,793.74	26,500.00	26,500.00
Telephone	4,750.34	4,863.74	32,500.00	32,500.00
Utilities	1,519.24	1,222.37	11,000.00	11,000.00
Uniforms	6,275.93	4,340.38	22,000.00	22,000.00
Vehicle Expense	18,590.60	15,485.16	110,000.00	110,000.00
Total Police Department	463,377.73	384,456.39	2,885,500.00	2,885,500.00
STREET DEPARTMENT				
Salaries	81,416.15	71,493.10	550,000.00	550,000.00
Aldermen's Per Diem	-	-	-	-
Payroll Taxes and Benefits	36,430.08	26,643.50	230,200.00	230,200.00
Contracted Services	11,097.59	5,036.13	63,500.00	63,500.00
Depreciation	-	-	-	-
Equipment Expense	17,311.97	17,947.50	95,000.00	95,000.00
Grant Expenditures	-	-	-	-
Insurance	-	2,946.47	84,000.00	84,000.00
Landscaping and Beautification	-	-	-	-
Legal and Professional	3,199.14	16,396.00	38,000.00	38,000.00
Membership Fees / Educational Training	-	375.00	1,500.00	1,500.00
Miscellaneous	277.58	67.58	7,400.00	7,400.00
Printing, Postage, and Office Supplies	199.42	419.90	2,500.00	2,500.00
Rental Equipment	6,513.87	143.86	15,000.00	15,000.00
Repairs and Maintenance	23,187.06	15,240.83	474,000.00	474,000.00
Small Tools and Supplies	3,048.78	532.61	26,000.00	26,000.00
Telephone	922.64	1,238.41	5,500.00	5,500.00
Utilities	14,581.80	7,184.81	84,000.00	84,000.00
Uniforms	1,113.63	510.96	4,000.00	4,000.00
Total Street Department	199,299.71	166,176.66	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	1,139,135.56	1,023,670.39	306,829.61	23.06%
Aldermen's Per Diem	-	-	-	#DIV/0!
Payroll Taxes and Benefits	785,154.61	824,634.84	106,465.16	11.43%
Contracted Services	6,320.00	1,080.00	5,420.00	83.38%
Court Costs	-	-	-	#DIV/0!
Depreciation	-	-	-	#DIV/0!
Grant Expenditures	-	-	-	#DIV/0!
Insurance	166,415.33	145,804.67	24,195.33	14.23%
Legal and Professional	17,992.00	30,836.45	(10,636.45)	-52.66%
Membership Fees / Educational Training	30,141.92	7,332.48	22,667.52	75.56%
Miscellaneous	19,964.04	23,015.76	784.24	3.30%
Printing, Postage, and Office Supplies	25,188.45	6,069.30	20,130.70	76.83%
Promotional and Community Events	4,000.00	6,000.00	(3,000.00)	-100.00%
Rental Equipment	47,185.84	19,284.96	31,115.04	61.74%
Repairs and Maintenance	88,251.25	21,292.50	70,507.50	76.81%
Small Tools and Supplies	21,706.26	28,762.44	(2,262.44)	-8.54%
Telephone	27,636.26	29,182.44	3,317.56	10.21%
Utilities	9,777.63	7,334.22	3,665.78	33.33%
Uniforms	17,659.62	26,042.28	(4,042.28)	-18.37%
Vehicle Expense	94,514.84	92,910.96	17,089.04	15.54%
Total Police Department	2,501,043.61	2,293,253.69	592,246.31	20.52%
STREET DEPARTMENT				
Salaries	478,506.90	371,764.12	178,235.88	32.41%
Aldermen's Per Diem	-	-	-	#DIV/0!
Payroll Taxes and Benefits	203,556.50	154,159.22	76,040.78	33.03%
Contracted Services	58,463.87	30,216.78	33,283.22	52.41%
Depreciation	-	-	-	#DIV/0!
Equipment Expense	77,052.50	107,685.00	(12,685.00)	-13.35%
Grant Expenditures	-	-	-	#DIV/0!
Insurance	81,053.53	57,997.06	26,002.94	30.96%
Landscaping and Beautification	-	-	-	#DIV/0!
Legal and Professional	21,604.00	109,808.49	(71,808.49)	-188.97%
Membership Fees / Educational Training	1,125.00	2,250.00	(750.00)	-50.00%
Miscellaneous	7,332.42	405.48	6,994.52	94.52%
Printing, Postage, and Office Supplies	2,080.10	2,519.40	(19.40)	-0.78%
Rental Equipment	14,856.14	863.16	14,136.84	94.25%
Repairs and Maintenance	458,759.17	91,444.98	382,555.02	80.71%
Small Tools and Supplies	25,467.39	3,195.66	22,804.34	87.71%
Telephone	4,261.59	7,430.46	(1,930.46)	-35.10%
Utilities	76,815.19	43,108.86	40,891.14	48.68%
Uniforms	3,489.04	3,065.76	934.24	23.36%
Total Street Department	1,514,423.34	985,914.43	694,685.57	41.34%

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

	PRIOR YEAR <u>2/28/2020</u>	FOR PERIOD ENDED 02/28/21		
		CURRENT YEAR <u>2/28/2021</u>	ORIGINAL BUDGET	BUDGET
Total Departmental Expenditures	1,196,432.76	934,072.82	7,766,200.00	7,766,200.00
Capital Outlay	246,275.60	378,159.40	4,564,000.00	4,564,000.00
Debt Service	54,562.40	55,265.58	659,900.00	659,900.00
TOTAL GENERAL FUND EXPENDITURES	1,497,270.76	1,367,497.80	12,990,100.00	12,990,100.00
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(396,110.32)	(491,130.12)	(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	620,516.71	463,016.71	3,697,067.00	3,697,067.00
Transfers Out				
Total Other Financing Sources (Uses)	645,036.71	463,016.71	3,744,567.00	3,744,567.00
NET CHANGE IN FUND BALANCE	248,926.39	(28,113.41)	(3,136,680.81)	(3,136,680.81)
FUND BALANCE AT BEGINNING OF YEAR	8,594,200.18	4,044,379.44	4,146,100.00	4,146,100.00
FUND BALANCE AT END OF YEAR	\$ 8,843,126.57	\$ 4,016,266.03	\$ 1,009,419.19	\$ 1,009,419.19
	\$ 8,844,890.57	\$ 4,017,256.03		
	\$ 1,764.00	\$ 990.00		
 TOTAL REVENUE CHECK				\$ 9,853,419.19

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

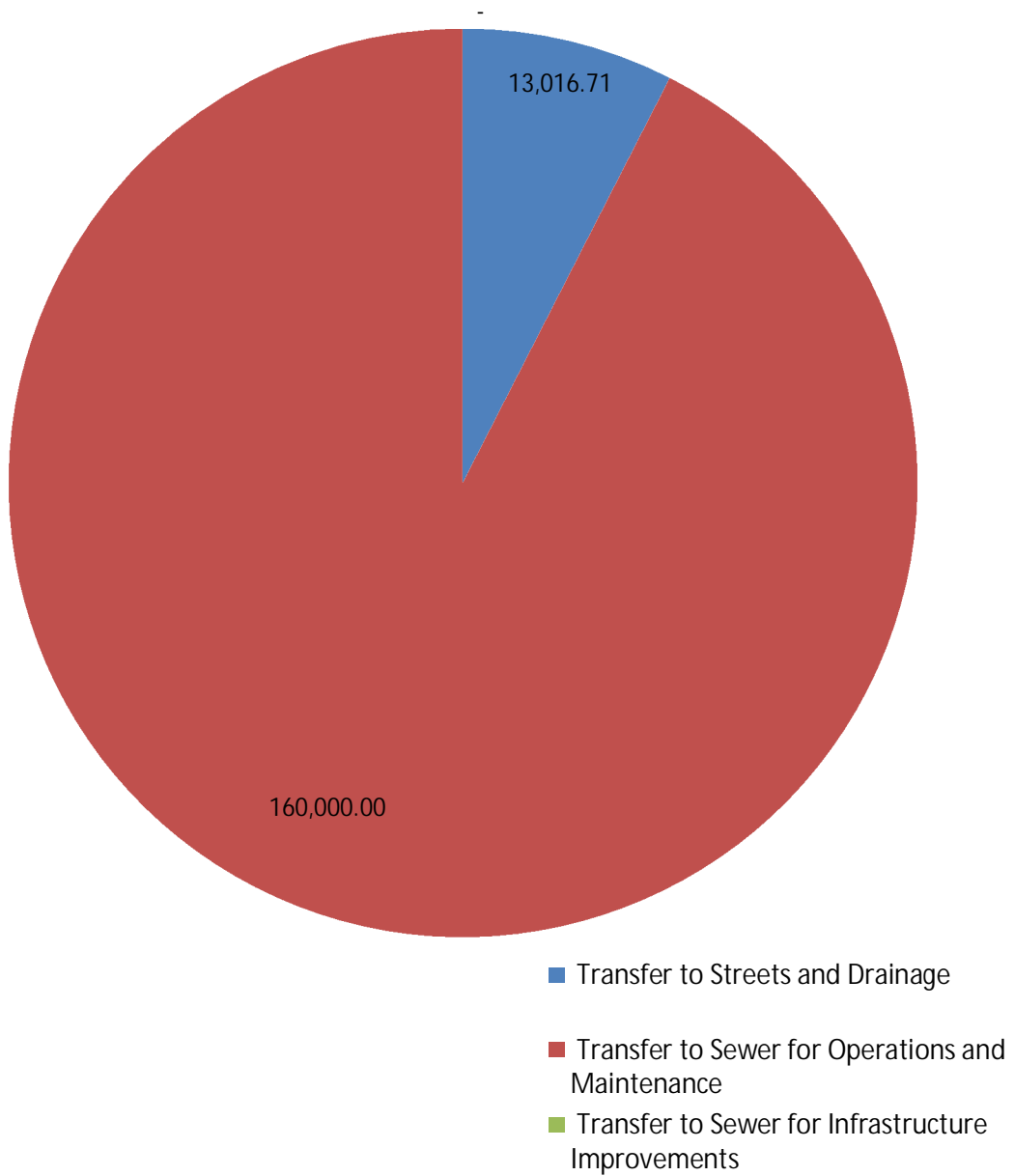
	<u>BUDGET REMAINING</u>	<u>PROJECTED THROUGH 12/31/21</u>		
		<u>Projected Actual 12/31/2021</u>	<u>Projected Annual Budget Remaining</u>	<u>% Variance</u>
Total Departmental Expenditures	6,832,127.18	5,592,197.14	2,174,002.86	27.99%
Capital Outlay	4,185,840.60	5,545,694.15	(981,694.15)	-21.51%
Debt Service	<u>604,634.42</u>	<u>659,900.00</u>	-	0.00%
TOTAL GENERAL FUND EXPENDITURES	<u>11,622,602.20</u>	<u>11,797,791.29</u>	<u>1,192,308.71</u>	9.18%
EXCESS (DEIFICIENCY) OF REVENUES OVER EXPENDITURES	6,390,117.69	(6,121,469.21)	759,778.60	
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	(3,234,050.29)	3,697,067.00	-	0.00%
Transfers Out				
Total Other Financing Sources (Uses)	<u>(3,281,550.29)</u>	<u>3,718,667.00</u>	<u>(25,900.00)</u>	-0.69%
NET CHANGE IN FUND BALANCE	<u>3,108,567.40</u>	<u>(2,402,802.21)</u>	<u>733,878.60</u>	
FUND BALANCE AT BEGINNING OF YEAR		4,044,379.44		
FUND BALANCE AT END OF YEAR		<u>\$ 1,641,577.23</u>		

TOTAL REVENUE CHECK

Special Revenue Fund

Expenditures/Uses through February 28, 2021 \$ 4,610.59

Chart of Transfers



CITY OF WALKER
SPECIAL REVENUE FUND
 BALANCE SHEET
 As of February 28, 2021

	CURRENT YEAR <u>2/28/2021</u>	PRIOR YEAR <u>2/28/2020</u>	UNAUDITED PRIOR YEAR <u>12/31/2020</u>
ASSETS			
Cash and Cash Equivalents	\$ 2,640,467.77	\$ 3,083,332.71	\$ 2,338,114.71
Due from Other Governments	244,399.30	244,399.30	244,399.30
Due from Other Funds	(149,703.00)	(149,703.00)	(149,704.00)
Cash - Restricted	<u>-</u>	<u>-</u>	<u>-</u>
Total Assets	<u>\$ 2,735,164.07</u>	<u>\$ 3,178,029.01</u>	<u>\$ 2,432,810.01</u>
LIABILITIES			
Due to Other Funds	<u>\$ 216,888.71</u>	<u>\$ 770,061.37</u>	<u>\$ 43,871.00</u>
Total Liabilities	<u>216,888.71</u>	<u>770,061.37</u>	<u>43,871.00</u>
FUND BALANCE			
Assigned to Special Revenue Fund	2,518,275.36	2,407,967.64	2,388,939.01
Unassigned	<u>-</u>	<u>-</u>	<u>-</u>
Total Fund Balance	<u>2,518,275.36</u>	<u>2,407,967.64</u>	<u>2,388,939.01</u>
Total Liabilities and Fund Balance	<u>\$ 2,735,164.07</u>	<u>\$ 3,178,029.01</u>	<u>\$ 2,432,810.01</u>

CITY OF WALKER
SPECIAL REVENUE FUND
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE
For the Period Ended February 28, 2021

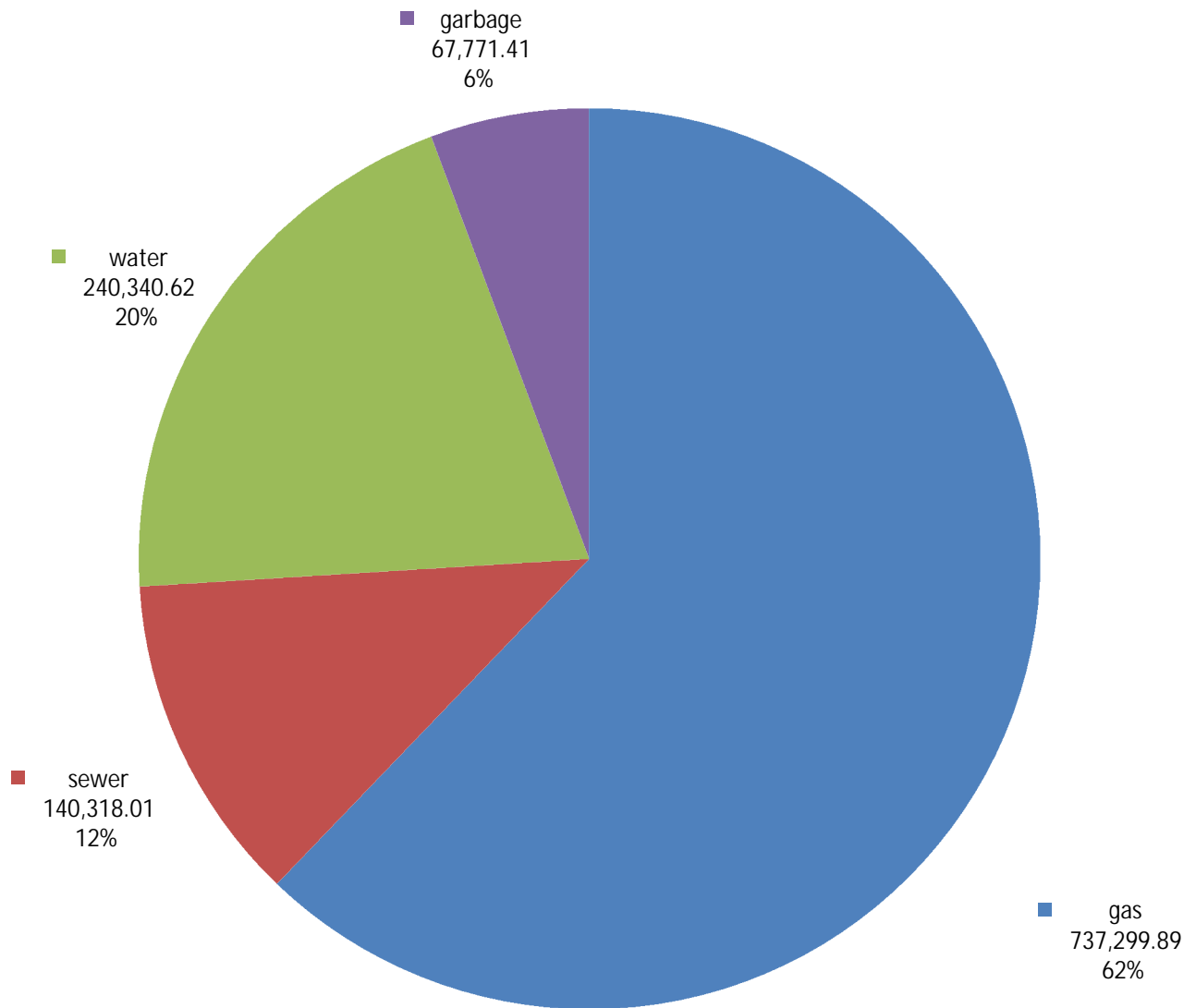
	CURRENT YEAR <u>02/28/21</u>	PRIOR YEAR <u>02/28/20</u>	UNAUDITED PRIOR YEAR <u>12/31/20</u>
Revenues:			
Taxes	\$ 301,296.30	\$ 248,180.63	\$ 1,555,711.85
Interest Income	<u>5,667.35</u>	<u>6,755.83</u>	<u>37,748.33</u>
Total Revenues	306,963.65	254,936.46	1,593,460.18
Expenditures:			
General Expenses	4,610.59	3,781.33	25,623.55
Debt Service	<u>-</u>	<u>-</u>	<u>296,660.00</u>
Total Expenditures	<u>4,610.59</u>	<u>3,781.33</u>	<u>322,283.55</u>
Excess (Deficiency) of Revenues over Expenditures	302,353.06	251,155.13	1,271,176.63
Other Financing Sources (Uses):			
Issuance of Bonds	-	-	-
Payment to Refund Bonds	-	-	-
Discounts on Bond Issuance	-	-	-
Transfers Out	<u>(173,016.71)</u>	<u>(173,016.71)</u>	<u>(1,212,066.84)</u>
Total Other Financing Sources (Uses)	<u>(173,016.71)</u>	<u>(173,016.71)</u>	<u>(1,212,066.84)</u>
Net Change in Fund Balance	129,336.35	78,138.42	59,109.79
Fund Balance at Beginning of Year	<u>2,298,905.29</u>	<u>2,329,829.22</u>	<u>2,239,795.50</u>
Fund Balance at End of Year	<u>\$ 2,428,241.64</u>	<u>\$ 2,407,967.64</u>	<u>\$ 2,298,905.29</u>
Transfer to Streets and Drainage	13,016.71	13,016.71	252,066.84
Transfer to Sewer for Operations and Maintenance	160,000.00	160,000.00	960,000.00
Transfer to Sewer for Infrastructure Improvements	-	-	-
check balance	<u>-</u>	<u>-</u>	<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 02/28/21				PROJECTED THROUGH 12/31/21			
	PRIOR YEAR 2/28/2020	CURRENT YEAR 2/28/2021	ORIGINAL BUDGET	BUDGET	BUDGET REMAINING	Projected Actual 12/31/2021	Projected Annual Budget Remaining	% Variance
Revenues:								
Taxes	248,180.63	301,296.30	1,425,000.00	1,425,000.00	(1,123,703.70)	1,294,262.81	(130,737.19)	-9.17%
Interest	6,755.83	5,667.35	20,000.00	20,000.00	(14,332.65)	34,004.10	14,004.10	70.02%
Miscellaneous	-	-	-	-	-	-	-	#DIV/0!
Total Revenues	254,936.46	306,963.65	1,445,000.00	1,445,000.00	(1,138,036.35)	1,328,266.91	(116,733.09)	-8.08%
Expenditures:								
General Expenses	3,781.33	4,610.59	25,000.00	25,000.00	20,389.41	27,663.54	(2,663.54)	-10.65%
Debt Service	-	-	309,660.00	309,660.00	309,660.00	309,660.00	-	0.00%
Total Expenditures	3,781.33	4,610.59	334,660.00	334,660.00	330,049.41	337,323.54	(2,663.54)	-0.80%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	251,155.13	302,353.06	1,110,340.00	1,110,340.00	(807,986.94)	990,943.37	(119,396.63)	
Other Financing Sources (Uses):								
Issuance of Bonds	-	-	-	-	-	-	-	#DIV/0!
Payment to Refund Bonds	-	-	-	-	-	-	-	#DIV/0!
Discounts on Bond Issuance	-	-	-	-	-	-	-	
Transfers Out	(173,016.71)	(173,016.71)	(1,412,067.00)	(1,412,067.00)	(1,239,050.29)	(1,412,067.00)	-	0.00%
Total Other Financing Sources (Uses)	(173,016.71)	(173,016.71)	(1,412,067.00)	(1,412,067.00)	(1,239,050.29)	(1,412,067.00)	-	0.00%
NET CHANGE IN FUND BALANCE	78,138.42	129,336.35	(301,727.00)	(301,727.00)	\$ 431,063.35	(421,123.63)	\$ (119,396.63)	-39.57%

Enterprise Fund

Total Operating Expenditures through February 28, 2021 \$ 1,185,729.93



CITY OF WALKER
ENTERPRISE FUND
STATEMENT OF NET POSITION
As of February 28, 2021

	CURRENT YEAR <u>2/28/2021</u>	PRIOR YEAR <u>2/28/2020</u>	UNAUDITED PRIOR YEAR <u>12/31/2020</u>
Current Assets:			
Cash and Cash Equivalents	6,116,776.82	6,324,507.96	5,776,874.79
Due from Other Funds	<u>(1,054,267.25)</u>	<u>147,688.10</u>	<u>(1,306,156.02)</u>
	5,062,509.57	6,472,196.06	4,470,718.77
Receivables:			
Accounts, Net	1,825,407.75	1,046,706.08	1,073,781.99
Unbilled Utility Sales	499,135.68	499,135.68	499,135.68
Due from Other Governments	<u>-</u>	<u>41,225.68</u>	<u>-</u>
	2,324,543.43	1,587,067.44	1,572,917.67
Inventory, at Cost	313,160.62	313,160.62	313,160.62
Prepaid Expenses	<u>57,410.22</u>	<u>57,410.22</u>	<u>57,410.22</u>
Total Current Assets	7,757,623.84	8,429,834.34	6,414,207.28
Noncurrent Assets:			
Restricted Cash, Cash Equivalents, and Investments:			
Revenue Bond Covenant Accounts	474,453.99	534,788.83	370,361.84
Investments - Customer Deposits	914,718.55	835,851.04	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>17,783,171.79</u>	<u>16,345,803.33</u>	<u>17,754,868.01</u>
Total Noncurrent Assets	<u>19,200,397.33</u>	<u>17,744,496.20</u>	<u>19,068,001.40</u>
Total Assets	<u>\$ 27,431,057.17</u>	<u>\$ 26,647,366.54</u>	<u>\$ 25,955,244.68</u>

CITY OF WALKER
ENTERPRISE FUND
STATEMENT OF NET POSITION
As of February 28, 2021

	CURRENT YEAR <u>2/28/2021</u>	PRIOR YEAR <u>2/28/2020</u>	UNAUDITED PRIOR YEAR <u>12/31/2020</u>
Current Liabilities:			
Accounts Payable	\$ 373,995.66	\$ 373,995.66	\$ 373,995.66
Accrued Salaries and Wages	63,873.92	63,873.92	63,873.92
Accumulated Unpaid Vacation	24,387.00	24,387.00	24,387.00
Customers' Deposits	822,377.36	793,921.73	820,942.36
Due to Other Funds	(237,563.72)	(36,571.29)	(230,331.45)
Other Current Liabilities	63,126.54	78,238.26	62,993.91
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	1,478,599.78	1,666,248.30	1,484,264.42
Noncurrent Liabilities:			
Bonds Payable - Less Current Portion	4,175,791.70	4,503,220.74	4,184,866.46
Relocation of Utilities	-	-	-
Accumulated Unpaid Vacation	<u>92,826.85</u>	<u>92,826.85</u>	<u>92,826.85</u>
Total Noncurrent Liabilities	<u>4,268,618.55</u>	<u>4,596,047.59</u>	<u>4,277,693.31</u>
Total Liabilities	<u>5,747,218.33</u>	<u>6,262,295.89</u>	<u>5,761,957.73</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>7,512,592.84</u>	<u>6,015,326.65</u>	<u>6,022,039.95</u>
Total Net Position	<u>21,683,838.84</u>	<u>20,385,070.65</u>	<u>20,193,286.95</u>
Total Liabilities and Net Position	<u>\$ 27,431,057.17</u>	<u>\$ 26,647,366.54</u>	<u>\$ 25,955,244.68</u>

CITY OF WALKER
ENTERPRISE FUND (GAS, SEWER, WATER, & GARBAGE)
STATEMENT OF REVENUES, EXPENSES
AND CHANGES IN NET ASSETS
For the Period Ended February 28, 2021

	CURRENT YEAR <u>02/28/21</u>	PRIOR YEAR <u>02/28/20</u>	UNAUDITED PRIOR YEAR <u>12/31/20</u>
Operating Revenues:			
Charges for Services	\$ 2,704,353.74	\$ 1,850,177.28	\$ 8,261,490.48
Waste Management CNG	95,678.98	78,186.64	502,234.55
Waste Management Fees	-	-	-
Waste Management Fees - Chemicals	-	-	-
Delinquent Charges	35,626.46	21,538.92	45,745.96
Miscellaneous Charges	<u>118,410.85</u>	<u>74,283.51</u>	<u>287,369.61</u>
Total Operating Revenues	2,954,070.03	2,024,186.35	9,096,840.60
Operating Expenses:			
Natural Gas Purchases	541,407.49	373,191.66	1,236,022.30
Salaries and Wages	212,608.55	262,906.83	1,396,671.54
Payroll Taxes and Benefits	120,545.40	109,065.53	631,990.61
Contract Services	154,780.04	195,738.02	1,005,514.46
Depreciation	-	-	-
Equipment Expense	12,129.58	10,557.70	57,067.34
Equipment Rental	10,972.05	12,751.59	103,635.30
Lab Fees	1,912.00	3,141.27	46,611.21
Maintenance	65,559.11	113,360.90	1,018,546.96
Maintenance - Waste Management Chem	-	-	-
Small Tools and Supplies	694.70	9,131.95	28,134.65
Utilities	23,606.87	39,016.58	237,096.96
Insurance Expense	5,716.04	3,492.75	182,772.93
Miscellaneous Expense	2,739.96	17,942.56	106,915.71
Office Expense	2,077.63	4,398.61	18,184.12
Professional Fees	20,296.32	17,544.38	182,352.94
Telephone Expense	7,884.02	5,388.01	36,834.05
Bad Debt Expense	<u>2,800.17</u>	<u>3,312.35</u>	<u>16,298.67</u>
Total Operating Expenses	<u>1,185,729.93</u>	<u>1,180,940.69</u>	<u>6,304,649.75</u>
Operating Income (Loss) Before Depreciation	1,768,340.10	843,245.66	2,792,190.85
Depreciation	<u>-</u>	<u>-</u>	<u>-</u>
Operating Income (Loss) After Depreciation	1,768,340.10	843,245.66	2,792,190.85
Add:			
Nonoperating Revenues	16,731.14	22,384.38	240,868.40
Donations	-	-	-
Transfers In	160,000.00	160,000.00	960,000.00
Less:			
Nonoperating Expenses	4,519.35	4,519.10	126,232.01
Transfers Out	<u>450,000.00</u>	<u>607,500.00</u>	<u>3,645,000.00</u>
Change in Net Assets	1,490,551.89	413,610.94	221,827.24

CITY OF WALKER - ENTERPRISE FUND
GAS DEPARTMENT STATEMENT OF NET

FOR PERIOD ENDED 02/28/21

INCOME (LOSS) FROM OPERATIONS

PRIOR
YEAR
2/28/2020

CURRENT
YEAR
2/28/2021

ORIGINAL
BUDGET

BUDGET

OPERATING REVENUES

CHARGES FOR SERVICES	\$ 1,367,273.75	\$ 2,223,939.95	\$ 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	26,804.44	80,000.00	80,000.00
MISCELLANEOUS CHARGES	45,009.25	84,938.85	483,000.00	483,000.00
TOTAL OPERATING REVENUES	<u>1,505,046.84</u>	<u>2,431,362.22</u>	<u>7,113,000.00</u>	<u>7,113,000.00</u>

OPERATING EXPENSES

NATURAL GAS PURCHASES	373,191.66	541,407.49	1,654,500.00	1,654,500.00
SALARIES AND WAGES	112,885.38	88,021.91	720,000.00	720,000.00
PAYROLL TAXES AND BENEFITS	54,416.75	54,656.35	357,000.00	357,000.00
CONTRACT SERVICES	28,387.93	11,657.06	172,600.00	172,600.00
DEPRECIATION	-	-	-	-
EQUIPMENT EXPENSES	6,241.18	8,159.86	37,000.00	37,000.00
EQUIPMENT RENTAL	1,625.77	1,310.85	11,500.00	11,500.00
MAINTENANCE	39,213.43	11,755.84	130,300.00	130,300.00
SMALL TOOLS AND SUPPLIES	4,459.14	176.83	13,000.00	13,000.00
UTILITIES	2,963.42	1,956.74	16,200.00	16,200.00
INSURANCE	1,164.25	2,167.64	104,000.00	104,000.00
MISCELLANEOUS	\$12,838.51	\$1,329.99	49,000.00	\$49,000.00
OFFICE EXPENSE	1,904.90	1,053.09	11,200.00	11,200.00
PROFESSIONAL FEES	1,280.89	8,132.42	83,000.00	83,000.00
TELEPHONE EXPENSE	2,810.14	4,152.63	20,000.00	20,000.00
BAD DEBT EXPENSE	1,195.44	1,361.19	15,000.00	15,000.00
TOTAL OPERATING EXPENSES	<u>644,578.79</u>	<u>737,299.89</u>	<u>3,394,300.00</u>	<u>3,394,300.00</u>

OPERATING INCOME (LOSS)
BEFORE DEPRECIATION

860,468.05 1,694,062.33 3,718,700.00 3,718,700.00

DEPRECIATION

- - 220,000.00 220,000.00

OPERATING INCOME (LOSS)
AFTER DEPRECIATION

860,468.05 1,694,062.33 3,498,700.00 3,498,700.00

ADD:

NONOPERATING REVENUES	21,474.38	15,878.14	160,500.00	160,500.00
DONATIONS	-	-	-	-
TRANSFERS IN	\$0.00	\$0.00	\$0.00	\$0.00

LESS:

NONOPERATING EXPENSES	\$2,110.66	\$2,110.91	\$80,600.00	\$80,600.00
TRANSFERS OUT	607,500.00	450,000.00	3,245,000.00	3,245,000.00

GAS DEPARTMENT NET INCOME (LOSS)

\$ 272,331.77 \$ 1,257,829.56 \$ 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	\$ (3,876,060.05)	\$ 5,700,911.42	\$ (399,088.58)	-6.54%
Charges for Services	(185,386.00)	237,684.00	12,684.00	0.06
Fuel Adjustment	(168,935.02)	336,389.88	111,389.88	0.50
WASTE MANAGEMENT CNG	(354,321.02)	574,073.88	124,073.88	0.28
DELINQUENT CHARGES	(53,195.56)	160,826.64	80,826.64	1.01
MISCELLANEOUS CHARGES	(398,061.15)	509,633.10	26,633.10	0.06
TOTAL OPERATING REVENUES	<u>(4,681,637.78)</u>	<u>6,945,445.04</u>	<u>(167,554.96)</u>	-2.36%
OPERATING EXPENSES				
NATURAL GAS PURCHASES	1,113,092.51	1,355,633.09	298,866.91	18.06%
SALARIES AND WAGES	631,978.09	457,713.93	262,286.07	36.43%
PAYROLL TAXES AND BENEFITS	302,343.65	318,644.62	38,355.38	10.74%
CONTRACT SERVICES	160,942.94	\$69,942.36	102,657.64	59.48%
DEPRECIATION	-	-	-	#DIV/0!
EQUIPMENT EXPENSES	28,840.14	48,959.16	(11,959.16)	-32.32%
EQUIPMENT RENTAL	10,189.15	7,865.10	3,634.90	31.61%
MAINTENANCE	118,544.16	70,535.04	59,764.96	45.87%
SMALL TOOLS AND SUPPLIES	12,823.17	1,060.98	11,939.02	91.84%
UTILITIES	14,243.26	11,740.44	4,459.56	27.53%
INSURANCE	101,832.36	94,658.87	9,341.13	8.98%
MISCELLANEOUS	47,670.01	\$7,979.94	41,020.06	83.71%
OFFICE EXPENSE	10,146.91	6,318.54	4,881.46	43.58%
PROFESSIONAL FEES	74,867.58	58,309.62	24,690.38	29.75%
TELEPHONE EXPENSE	15,847.37	24,915.78	(4,915.78)	-24.58%
BAD DEBT EXPENSE	13,638.81	8,167.14	6,832.86	45.55%
TOTAL OPERATING EXPENSES	<u>2,657,000.11</u>	<u>2,542,444.61</u>	<u>851,855.39</u>	25.10%
OPERATING INCOME (LOSS) BEFORE DEPRECIATION	(2,024,637.67)	4,403,000.43	684,300.43	
DEPRECIATION	220,000.00	-	220,000.00	100.00%
OPERATING INCOME (LOSS) AFTER DEPRECIATION	<u>(1,804,637.67)</u>	<u>4,403,000.43</u>	<u>904,300.43</u>	
ADD:				
NONOPERATING REVENUES	(144,621.86)	183,753.83	23,253.83	14.49%
DONATIONS	\$0.00	-	\$0.00	#DIV/0!
TRANSFERS IN	\$0.00	\$0.00	\$0.00	#DIV/0!
LESS:				
NONOPERATING EXPENSES	78,489.09	\$80,469.21	130.79	0.16%
TRANSFERS OUT	2,795,000.00	3,245,000.00	-	0.00%
GAS DEPARTMENT NET INCOME (LOSS)	<u>\$ 924,229.56</u>	<u>\$ 1,261,285.05</u>	<u>\$ 927,685.05</u>	

CITY OF WALKER - ENTERPRISE FUND

SEWER DEPARTMENT STATEMENT OF NET

FOR PERIOD ENDED 02/28/21

INCOME (LOSS) FROM OPERATIONS

	PRIOR YEAR <u>2/28/2020</u>	CURRENT YEAR <u>2/28/2021</u>	ORIGINAL BUDGET	BUDGET
OPERATING REVENUES				
CHARGES FOR SERVICES	\$ 160,955.81	\$ 166,200.51	\$ 990,000.00	\$ 990,000.00
WASTE MANAGEMENT FEES-CHEMICALS		-	-	-
DELINQUENT CHARGES	2,140.80	2,767.53	12,000.00	12,000.00
MISCELLANEOUS CHARGES	965.40	875.00	5,400.00	5,400.00
TOTAL OPERATING REVENUES	<u>164,062.01</u>	<u>169,843.04</u>	<u>1,007,400.00</u>	<u>1,007,400.00</u>
OPERATING EXPENSES				
SALARIES AND WAGES	87,048.55	63,601.99	420,000.00	420,000.00
PAYROLL TAXES AND BENEFITS	19,618.08	25,672.46	106,000.00	106,000.00
CONTRACT SERVICES	2,603.26	2,739.98	35,700.00	35,700.00
EQUIPMENT EXPENSES	600.16	1,083.66	5,200.00	5,200.00
EQUIPMENT RENTAL	9,381.20	8,065.60	80,000.00	80,000.00
LAB FEES	2,723.41	1,877.00	30,000.00	30,000.00
MAINTENANCE	26,891.15	14,197.66	333,200.00	333,200.00
MAINTENANCE-WASTE MGMT CHEMICALS	-	-	-	-
SMALL TOOLS AND SUPPLIES	3,120.30	179.54	11,000.00	11,000.00
UTILITIES	23,047.37	11,627.61	141,000.00	141,000.00
INSURANCE	1,164.25	1,609.27	33,000.00	33,000.00
MISCELLANEOUS	1,378.75	420.83	18,750.00	18,750.00
OFFICE EXPENSE	1,319.25	148.01	2,900.00	2,900.00
PROFESSIONAL FEES	8,857.64	6,880.17	56,100.00	56,100.00
TELEPHONE EXPENSE	1,288.09	1,917.84	9,300.00	9,300.00
BAD DEBT EXPENSE	571.60	296.39	2,100.00	2,100.00
TOTAL OPERATING EXPENSES	<u>189,613.06</u>	<u>140,318.01</u>	<u>1,284,250.00</u>	<u>1,284,250.00</u>
OPERATING INCOME (LOSS) BEFORE DEPRECIATION	(25,551.05)	29,525.03	(276,850.00)	(276,850.00)
DEPRECIATION	-	-	454,400.00	454,400.00
OPERATING INCOME (LOSS) AFTER DEPRECIATION	(25,551.05)	29,525.03	(731,250.00)	(731,250.00)
ADD:				
NONOPERATING REVENUES	-	-	500.00	500.00
TRANSFERS IN	160,000.00	160,000.00	960,000.00	960,000.00
LESS:				
NONOPERATING EXPENSES	1,358.48	1,358.48	22,000.00	22,000.00
SEWER DEPARTMENT NET INCOME (LOSS)	<u>\$ 133,090.47</u>	<u>\$ 188,166.55</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	\$ (823,799.49)	\$ 998,664.04	\$ 8,664.04	0.88%
WASTE MANAGEMENT FEES-CHEMICALS	-	-	-	#DIV/0!
DELINQUENT CHARGES	(9,232.47)	16,605.18	4,605.18	38.38%
MISCELLANEOUS CHARGES	(4,525.00)	5,250.00	(150.00)	-2.78%
TOTAL OPERATING REVENUES	<u>(837,556.96)</u>	<u>1,020,519.22</u>	<u>13,119.22</u>	1.30%
OPERATING EXPENSES				
SALARIES AND WAGES	356,398.01	330,730.34	89,269.66	21.25%
PAYROLL TAXES AND BENEFITS	80,327.54	148,880.78	(42,880.78)	-40.45%
CONTRACT SERVICES	32,960.02	16,439.88	19,260.12	53.95%
EQUIPMENT EXPENSES	4,116.34	6,501.96	(1,301.96)	-25.04%
EQUIPMENT RENTAL	71,934.40	48,393.60	31,606.40	39.51%
LAB FEES	28,123.00	11,262.00	18,738.00	62.46%
MAINTENANCE	319,002.34	85,185.96	248,014.04	74.43%
MAINTENANCE-WASTE MGMT CHEMICALS	-	-	-	#DIV/0!
SMALL TOOLS AND SUPPLIES	10,820.46	1,077.24	9,922.76	90.21%
UTILITIES	129,372.39	69,765.66	71,234.34	50.52%
INSURANCE	31,390.73	25,907.57	7,092.43	21.49%
MISCELLANEOUS	18,329.17	1,799.98	16,950.02	90.40%
OFFICE EXPENSE	2,751.99	888.06	2,011.94	69.38%
PROFESSIONAL FEES	49,219.83	46,659.12	9,440.88	16.83%
TELEPHONE EXPENSE	7,382.16	11,507.04	(2,207.04)	-23.73%
BAD DEBT EXPENSE	1,803.61	1,778.34	321.66	15.32%
TOTAL OPERATING EXPENSES	<u>1,143,931.99</u>	<u>806,777.53</u>	<u>477,472.47</u>	37.18%
OPERATING INCOME (LOSS) BEFORE DEPRECIATION	306,375.03	213,741.69	490,591.69	
DEPRECIATION	454,400.00	-	454,400.00	100.00%
OPERATING INCOME (LOSS) AFTER DEPRECIATION	<u>760,775.03</u>	<u>213,741.69</u>	<u>944,991.69</u>	
ADD:				
NONOPERATING REVENUES	(500.00)	479.12	(20.88)	-4.18%
TRANSFERS IN	(800,000.00)	960,000.00	-	0.00%
LESS:				
NONOPERATING EXPENSES	20,641.52	19,150.88	2,849.12	12.95%
SEWER DEPARTMENT NET INCOME (LOSS)	<u>\$ (19,083.45)</u>	<u>\$ 1,155,069.93</u>	<u>\$ 947,819.93</u>	

CITY OF WALKER - ENTERPRISE FUND
WATER DEPARTMENT STATEMENT OF NET

FOR PERIOD ENDED 02/28/21

INCOME (LOSS) FROM OPERATIONS	PRIOR YEAR <u>2/28/2020</u>	CURRENT YEAR <u>2/28/2021</u>	ORIGINAL BUDGET	BUDGET
OPERATING REVENUES				
CHARGES FOR SERVICES	\$ 253,561.83	\$ 244,396.86	\$ 1,600,000.00	\$ 1,600,000.00
DELINQUENT CHARGES	3,942.38	4,966.40	20,000.00	20,000.00
MISCELLANEOUS CHARGES	28,261.89	32,597.00	210,500.00	210,500.00
TOTAL OPERATING REVENUES	<u>285,766.10</u>	<u>281,960.26</u>	<u>1,830,500.00</u>	<u>1,830,500.00</u>
OPERATING EXPENSES				
SALARIES AND WAGES	62,972.90	60,984.65	375,000.00	375,000.00
PAYROLL TAXES AND BENEFITS	35,030.70	40,216.59	237,000.00	237,000.00
CONTRACT SERVICES	67,095.69	72,960.08	458,000.00	458,000.00
EQUIPMENT EXPENSES	3,716.36	2,886.06	24,000.00	24,000.00
EQUIPMENT RENTAL	1,744.62	1,595.60	13,100.00	13,100.00
LAB FEES	417.86	35.00	18,000.00	18,000.00
MAINTENANCE	47,256.32	39,605.61	446,900.00	446,900.00
SMALL TOOLS AND SUPPLIES	1,552.51	338.33	16,000.00	16,000.00
UTILITIES	13,005.79	10,022.52	81,000.00	81,000.00
INSURANCE	1,164.25	1,939.13	72,000.00	72,000.00
MISCELLANEOUS	3,725.30	989.14	66,400.00	66,400.00
OFFICE EXPENSE	1,174.46	876.53	9,500.00	9,500.00
PROFESSIONAL FEES	7,141.25	5,135.23	36,000.00	36,000.00
TELEPHONE EXPENSE	1,289.78	1,813.55	10,700.00	10,700.00
BAD DEBT EXPENSE	1,386.48	942.60	11,000.00	11,000.00
TOTAL OPERATING EXPENSES	<u>248,674.27</u>	<u>240,340.62</u>	<u>1,874,600.00</u>	<u>1,874,600.00</u>
OPERATING INCOME (LOSS) BEFORE DEPRECIATION	37,091.83	41,619.64	(44,100.00)	(44,100.00)
DEPRECIATION	-	-	262,500.00	262,500.00
OPERATING INCOME (LOSS) AFTER DEPRECIATION	37,091.83	41,619.64	(306,600.00)	(306,600.00)
ADD: NONOPERATING REVENUES	910.00	853.00	2,000.00	2,000.00
LESS: NONOPERATING EXPENSES	1,049.96	1,049.96	35,000.00	35,000.00
WATER DEPARTMENT NET INCOME (LOSS)	<u>\$ 36,951.87</u>	<u>\$ 41,422.68</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	\$ (1,355,603.14)	\$ 1,582,500.13	\$ (17,499.87)	-1.09%
DELINQUENT CHARGES	(15,033.60)	29,798.40	9,798.40	48.99%
MISCELLANEOUS CHARGES	(177,903.00)	195,582.00	(14,918.00)	-7.09%
TOTAL OPERATING REVENUES	<u>(1,548,539.74)</u>	<u>1,807,880.53</u>	<u>(22,619.47)</u>	-1.24%
OPERATING EXPENSES				
SALARIES AND WAGES	314,015.35	317,120.18	57,879.82	15.43%
PAYROLL TAXES AND BENEFITS	196,783.41	236,074.76	925.24	0.39%
CONTRACT SERVICES	385,039.92	437,760.48	20,239.52	4.42%
EQUIPMENT EXPENSES	21,113.94	17,316.36	6,683.64	27.85%
EQUIPMENT RENTAL	11,504.40	9,573.60	3,526.40	26.92%
LAB FEES	17,965.00	210.00	17,790.00	98.83%
MAINTENANCE	407,294.39	(65,622.34)	512,522.34	114.68%
SMALL TOOLS AND SUPPLIES	15,661.67	2,029.98	13,970.02	87.31%
UTILITIES	70,977.48	60,135.12	20,864.88	25.76%
INSURANCE	70,060.87	64,034.22	7,965.78	11.06%
MISCELLANEOUS	65,410.86	5,934.84	60,465.16	91.06%
OFFICE EXPENSE	8,623.47	5,259.18	4,240.82	44.64%
PROFESSIONAL FEES	30,864.77	34,810.38	1,189.62	3.30%
TELEPHONE EXPENSE	8,886.45	10,881.30	(181.30)	-1.69%
BAD DEBT EXPENSE	10,057.40	5,655.60	5,344.40	48.59%
TOTAL OPERATING EXPENSES	<u>1,634,259.38</u>	<u>1,141,173.66</u>	<u>733,426.34</u>	39.12%
OPERATING INCOME (LOSS) BEFORE DEPRECIATION	85,719.64	666,706.87	710,806.87	
DEPRECIATION	262,500.00	-	262,500.00	100.00%
OPERATING INCOME (LOSS) AFTER DEPRECIATION	<u>348,219.64</u>	<u>666,706.87</u>	<u>973,306.87</u>	
ADD: NONOPERATING REVENUES	(1,147.00)	5,118.00	3,118.00	155.90%
LESS: NONOPERATING EXPENSES	33,950.04	31,299.76	3,700.24	10.57%
WATER DEPARTMENT NET INCOME (LOSS)	<u>\$ 381,022.68</u>	<u>\$ 640,525.11</u>	<u>\$ 980,125.11</u>	

CITY OF WALKER - ENTERPRISE FUND

GARBAGE DEPARTMENT STATEMENT OF NET

INCOME (LOSS) FROM OPERATIONS

FOR PERIOD ENDED 02/28/21

	PRIOR YEAR <u>2/28/2020</u>	CURRENT YEAR <u>2/28/2021</u>	ORIGINAL <u>BUDGET</u>	<u>BUDGET</u>
OPERATING REVENUES				
CHARGES FOR SERVICES	\$ 68,385.89	\$ 69,816.42	\$ 435,000.00	\$ 435,000.00
DELINQUENT CHARGES	878.54	1,088.09	3,500.00	3,500.00
MISCELLANEOUS CHARGES	46.97	-	200.00	200.00
TOTAL OPERATING REVENUES	<u>69,311.40</u>	<u>70,904.51</u>	<u>438,700.00</u>	<u>438,700.00</u>
OPERATING EXPENSES				
CONTRACT SERVICES	97,651.14	67,422.92	420,000.00	420,000.00
OFFICE EXPENSE	-	-	-	-
PROFESSIONAL FEES	264.60	148.50	3,400.00	3,400.00
BAD DEBT EXPENSE	158.83	199.99	600.00	600.00
TOTAL OPERATING EXPENSES	<u>98,074.57</u>	<u>67,771.41</u>	<u>424,000.00</u>	<u>424,000.00</u>
OPERATING INCOME (LOSS)	<u>(28,763.17)</u>	<u>3,133.10</u>	<u>14,700.00</u>	<u>14,700.00</u>
GARBAGE DEPARTMENT NET INCOME (LOSS)	<u>\$ (28,763.17)</u>	<u>\$ 3,133.10</u>	<u>\$ 14,700.00</u>	<u>\$ 14,700.00</u>

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	\$ (365,183.58)	\$ 418,659.01	\$ (16,340.99)	-3.76%
DELINQUENT CHARGES	(2,411.91)	6,528.54	3,028.54	86.53%
MISCELLANEOUS CHARGES	(200.00)	-	(200.00)	-100.00%
TOTAL OPERATING REVENUES	<u>(367,795.49)</u>	<u>425,187.55</u>	<u>(13,512.45)</u>	-3.08%
OPERATING EXPENSES				
CONTRACT SERVICES	352,577.08	513,396.68	(93,396.68)	-22.24%
OFFICE EXPENSE	-	-	-	#DIV/0!
PROFESSIONAL FEES	3,251.50	2,132.10	1,267.90	37.29%
BAD DEBT EXPENSE	400.01	1,199.94	(599.94)	-99.99%
TOTAL OPERATING EXPENSES	<u>356,228.59</u>	<u>516,728.72</u>	<u>(92,728.72)</u>	-21.87%
OPERATING INCOME (LOSS)	<u>(11,566.90)</u>	<u>(91,541.17)</u>	<u>(106,241.17)</u>	
GARBAGE DEPARTMENT NET INCOME (LOSS)	<u>\$ (11,566.90)</u>	<u>\$ (91,541.17)</u>	<u>\$ (106,241.17)</u>	

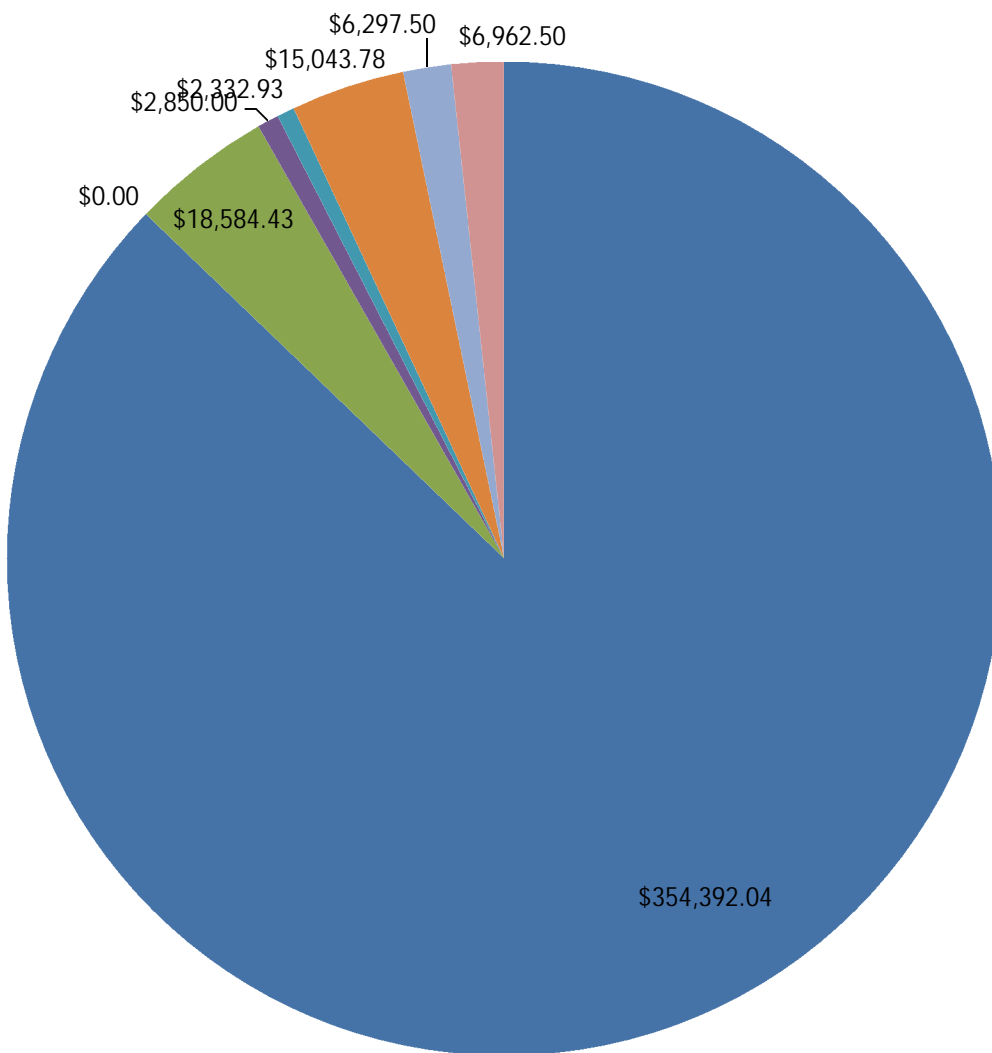
Capital Outlay

Total Costs through

February 28, 2021

\$406,463.18

- General and Administrative
- Animal Control
- Parks and Recreation
- Police Department
- Streets and Drainage
- Gas Department
- Sewer Department
- Water Department



CITY OF WALKER - GENERAL FUND
CAPITAL OUTLAY DETAIL

FOR PERIOD ENDED 02/28/21

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	3,903,135.56	3,900,651.90	2,483.66	25,000.00	22,516.34
5780	190001	1-Admin	City Hall	5,434,720.80	5,082,812.42	351,908.38	2,450,000.00	2,098,091.62
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	176,927.98	176,927.98	-	100,000.00	100,000.00
5780	170005	3-Parks	Ball Park Renovations	1,578,551.09	1,559,966.66	18,584.43	-	(18,584.43)
5715		4-Police	Law Enforcement Vehicle Lights	-	-	-	-	-
5715		4-Police	Law Enforcement Vehicle Cameras	-	-	-	-	-
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	36,830.00	34,530.00	2,300.00	70,000.00	67,700.00
5780	200006	5-Streets	Pendavis Lane Phase I	144,376.68	144,343.75	32.93	1,260,000.00	1,259,967.07
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				11,348,965.67	10,970,806.27	378,159.40	4,564,000.00	4,185,840.60

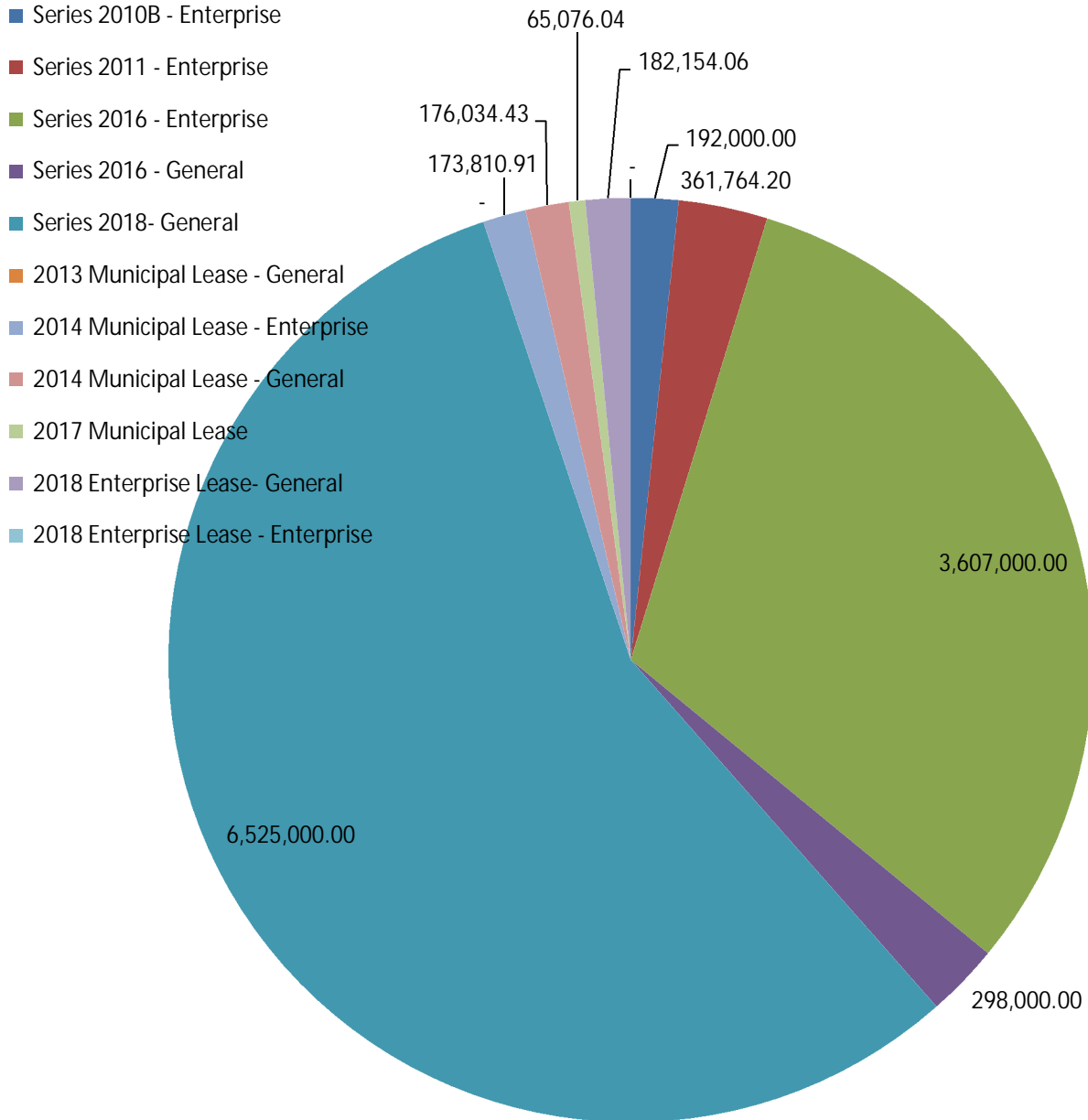
CITY OF WALKER - ENTERPRISE FUND
 CAPITAL OUTLAY DETAIL

FOR PERIOD ENDED 02/28/21

Acct #	Project #	Dept	Description	PRIOR YRS COSTS	CURRENT YR COSTS	TOTAL COSTS	TOTAL BUDGET	BUDGET REMAINING
1680	190012	6-Gas	OLOL Demco ROW Gas Line Ext	2,920.00	-	2,920.00	300,000.00	300,000.00
1680	190003	6-Gas	Forrest Delatte Ext	-	544.79	544.79	-	(544.79)
1680	200011	6-Gas	Cane Market Road Regulator Station	-	-	-	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	93,580.76
1680	200020	6-Gas	Whispering Springs Regulator Station	1,154.00	8,079.75	9,233.75	50,000.00	41,920.25
1680	190004	7-Sewer	Sewer Expansion Below I-12	107,278.79	6,297.50	113,576.29	700,000.00	693,702.50
1680	180005	7-Sewer	Sewer Hazard Mitigation	-	-	-	-	-
1680	200001	8-Water	Buddy Ellis Rd to Indigo Trails	67,229.82	6,962.50	74,192.32	275,000.00	268,037.50
split 6,7,8				-	-	-	-	-
split 7,8				-	-	-	-	-
TOTAL ENTERPRISE FUND CAPITAL OUTLAY				\$ 182,929.23	\$ 28,303.78	\$ 211,233.01	\$ 1,575,000.00	\$ 1,546,696.22

Debt Service

Total Outstanding as of February 28, 2021 \$ 11,580,839.64



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

FOR PERIOD ENDED 02/28/21

Bond	Description	PRINCIPAL PAYMENTS	BUDGET	BUDGET REMAINING	12/31/2020 Principal	Payments	OUTSTANDING 2/28/2021
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.	8,951.96	40,000.00	31,048.04	74,028.00	8,951.96	65,076.04
Enterprise Leases	Enterprise Vehicle Lease Program	12,596.88	91,000.00	78,403.12	194,750.94	12,596.88	182,154.06
2018 Lease	Municipal Tractor Lease	11,370.05	45,000.00	33,629.95	145,276.00	11,370.05	133,905.95
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		52,918.89	664,000.00	499,048.04			7,246,264.53

CITY OF WALKER - ENTERPRISE FUND
DEBT SERVICE DETAIL

FOR PERIOD ENDED 02/28/21

Bond	Description	PRINCIPAL PAYMENTS	ORIGINAL BUDGET	BUDGET REMAINING	Original Principal	Outstanding 12/31/2020	OUTSTANDING 2/28/2021
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
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	9,074.76	60,000.00	50,925.24	182,885.67	182,885.67	173,810.91
		-	-	-	-	-	-
	TOTAL ENTERPRISE FUND DEBT SERVICE	9,074.76	331,000.00	321,925.24	4,334,575.11	4,334,575.11	4,334,575.11

General Fixed Assets and Long Term Debt

CITY OF WALKER
GENERAL FIXED ASSETS
BALANCE SHEET
As of February 28, 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>\$12,699,247.60</u>	<u>\$ 12,699,247.60</u>
LIABILITIES		
TOTAL LIABILITIES	<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>\$12,699,247.60</u>	<u>\$ 12,699,247.60</u>

CITY OF WALKER
GENERAL LONG TERM DEBT
BALANCE SHEET
As of February 28, 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	48,497.18	48,497.18	48,497.18
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	145,490.56	145,490.56	145,490.56
TOTAL LIABILITIES	<u>8,259,858.35</u>	<u>8,259,858.35</u>	<u>8,259,858.35</u>
FUND BALANCE			
Reserved for Debt Service	-	-	-
Unreserved	(8,139,498.02)	(8,139,498.02)	(8,139,498.02)
NET PROFIT LOSS			
TOTAL FUND BALANCE	<u>(8,139,498.02)</u>	<u>(8,139,498.02)</u>	<u>(8,139,498.02)</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