A winter landscape with snow-covered trees and a wooden fence under a sunset sky. The scene is captured from a high vantage point, looking down a snow-covered path. The sky is a mix of blue, orange, and yellow, with wispy clouds. The trees are heavily laden with snow, and a wooden fence runs along the right side of the path.

# City of Walker Financial Report January 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

March 8, 2021

Members of the Council:

Presented herein are the revenue and expense statements of the City of Walker for the period ending January 31, 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	\$ 416,035	\$ 147,985	\$ 1,453,575	\$ 2,017,595
Actual YTD Fund Expense	(521,890)	(2,239)	(610,784)	(1,134,913)
Other Financing Sources (Uses)	-	-	-	-
Net Profit (Loss) Before Transfer	(105,855)	145,746	842,791	<u>\$ 882,682</u>
Transfers In (Out)	238,017	(93,017)	(145,000)	\$ -
Net Change in Fund Balance	<u>\$ 132,162</u>	<u>\$ 52,729</u>		
Net Change in Net Assets			<u>\$ 697,791</u>	

Sincerely,

Mike Cotton  
Financial Director

City of Walker  
A Brief Look at the Numbers  
Year-to-Date through January 31, 2021

	<u>General Fund</u>	<u>Special Revenue Fund</u>	<u>Enterprise Fund</u>	<u>As of Jan</u>
<u>Where do city dollars come from?</u>				
Taxes (sales, ad valorem, franchise, alcohol)	351,450.27	145,103.69		496,554
Licenses and Permits	17,736.37			17,736
Fines and Forfeits	35,478.43			35,478
Fees	1,280.00		-	1,280
Intergovernmental	7,500.00		\$0.00	7,500
Charges for Services	-		1,375,422.86	1,375,423
Proceeds from Debt	-			-
Other	2,590.33	2,880.84	78,151.80	83,623
<b>Total</b>	<b>416,035.40</b>	<b>147,984.53</b>	<b>1,453,574.66</b>	<b>2,017,594</b>

<u>Where do city dollars go?</u>				
General Government	165,413.42	2,239.16		167,653
Animal Control	24,176.94			24,177
Parks and Recreation	21,743.16			21,743
Police Department	190,889.03			190,889
Street Department	69,105.11			69,105
Governmental Funds Capital Outlay	1,595.01			1,595
Governmental Funds Debt Service	48,967.14	-		48,967
Gas Department			\$357,700.66	357,701
Sewer Department			58,451.40	58,451
Water Department			127,209.03	127,209
Garbage Department			67,422.92	67,423
<b>Total</b>	<b>521,889.81</b>	<b>2,239.16</b>	<b>610,784.01</b>	<b>1,134,913</b>

City of Walker  
A Brief Look at the Numbers  
Year-to-Date through January 31, 2021

<u>January 31, 2021</u>	<u>General Fund</u>	<u>Special Revenue Fund</u>	<u>Enterprise Fund</u>	<u>As of January 31, 2021</u>		<u>Inc (Dec)</u>
24.61%	325,935.19	114,908.01		440,843	25.67%	55,711
0.88%	53,210.48			53,210	3.10%	(35,474)
1.76%	69,361.79			69,362	4.04%	(33,884)
0.06%	1,823.00		-	1,823	0.11%	(543)
0.37%	33,095.00		\$63.00	33,158	1.93%	(25,658)
68.17%	-		1,028,121.03	1,028,121	59.87%	347,302
0.00%	-			-	0.00%	-
4.15%	14,090.08	3,412.78	73,228.03	90,731	5.28%	(7,108)
	<u>497,515.54</u>	<u>118,320.79</u>	<u>1,101,412.06</u>	<u>1,717,248</u>		<u>300,346</u>
14.77%	257,494.45	1,772.95		259,267	29.25%	(91,614)
2.13%	52.17			52	0.01%	24,125
1.92%	-			-	0.00%	21,743
16.82%	6,819.55			6,820	0.77%	184,069
6.09%	258.40			258	0.03%	68,847
0.14%	-			-	0.00%	1,595
4.32%	1,030.77	-		1,031	0.12%	47,936
31.52%			\$321,625.46	321,625	36.29%	36,076
5.15%			108,645.22	108,645	12.26%	(50,194)
11.21%			123,433.09	123,433	13.93%	3,776
5.94%			65,121.72	65,122	7.35%	2,301
	<u>265,655.34</u>	<u>1,772.95</u>	<u>618,825.49</u>	<u>886,253</u>		<u>248,660</u>





CITY OF WALKER  
WHERE DO CITY DOLLARS COME FROM?  
January 31, 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
<b>TAXES</b>												
4000	Ad Valorem Tax	47,478.95										47,478.95
4005	Alcoholic Beverage Tax	4,992.96										4,992.96
4010	Franchise Tax	8,766.50										8,766.50
4020	General/Half Cent Sales Tax	290,211.86					145,103.69					435,315.55
<b>LICENSES AND PERMITS</b>												
4015	Insurance Premium Tax	0.00										0.00
4100	Occupational Licenses	12,941.37										12,941.37
4105	Permits and Other Licenses	4,795.00										4,795.00
<b>FINES AND FORFEITS</b>												
4200	Fines and Forfeits											0.00
4201	Fines and Forfeits		15,816.15									15,816.15
4202	Fines and Forfeits		3,834.00									3,834.00
4203	Fines and Forfeits		0.00									0.00
4225	Court Fees	15,828.28										15,828.28
<b>FEES</b>												
4205	Animal Adoption			660.00								660.00
4210	Parks and Recre			560.00								560.00
4211	Tournament Fees			60.00								60.00
4212	Admission Fees			0.00								0.00
4225	Waste Management Fees					0.00						0.00
<b>CHARGES FOR SERVICES</b>												
4215	Charges for Ser					0.00		835,024.08	80,323.37	106,417.03	34,932.26	1,056,696.74
4220	Fuel Adjustment							318,726.12				318,726.12
<b>INTERGOVERNMENTAL</b>												
4300	Federal Grants	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
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
<b>PROCEEDS FROM DEBT</b>												
4500	Proceeds from Bond Issuance	0.00					0.00					0.00
4505	Proceeds from Revolving Loan									0.00		0.00
4510	Proceeds from Municipal Lease	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>OTHER</b>												
4330	Subpoena Pay					0.00						0.00
4400	Christmas Donations	0.00				0.00						0.00
4402	Police Cadets					0.00						0.00
4404	School Uniform Drive					0.00						0.00
4406	Fundraising Revenue			0.00								0.00
4406	Donations - Challengers			0.00								0.00
4407	Discount Cards			0.00								0.00
4408	K-9 Donations			0.00								0.00
4800	Concessions			0.00								0.00
4801	Tournament Concessions			0.00								0.00
4805	Interest Income	1,281.32	0.00	0.00	0.00	0.00	2,880.84	6,789.52	0.00	0.00	0.00	10,951.68
4810	Penalties and Interest		0.00	0.00	0.00	0.00	1,320.49	8,052.88	2,326.50	471.91	0.00	12,171.78
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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4825	Advertising Income		280.00	0.00	0.00	0.00						280.00
4830	Out of Town Fee			0.00				34,116.00	4,608.00			38,724.00
4835	Service Charges			0.00				5,900.00	375.00	6,394.00	0.00	12,669.00
4840	Tap Fees			0.00				0.00	0.00	0.00	0.00	0.00
4845	Health Fees			0.00				0.00	0.00	0.00	0.00	0.00
4850	Misc. Utility Revenue			0.00				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	0.00
4860	Promotional / Comm Events			0.00				0.00	0.00	0.00	0.00	0.00
4899	Miscellaneous Income	0.00	0.00	50.00	675.00	304.01	0.00	34.00	0.00	0.00	0.00	1,063.01
4910	Appropriations					0.00						0.00
4911	Appropriations					13,016.71						13,016.71
4920	Appropriations	225,000.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	225,000.00
4999	Budget Clearing	611,296.24	940.00	670.00	27,825.15	13,320.72	147,984.53	1,211,150.10	82,018.86	125,001.53	35,404.17	2,017,594.59
<b>TOTAL</b>												2,017,594.59
<b>Total General Fund</b>												654,052.11
<b>Total Enterprise Fund</b>												1,453,574.66

CITY OF WALKER  
WHERE DO CITY DOLLARS GO?  
January 31, 2021

Acct#	Account Description	01 General and Administrative	02 Animal Control	03 Parks and Recreation	04 Police Department	05 Streets and Drainage	11 1/2 Cent Sales Tax	06 Gas Department	07 Sewer Department	08 Water Department	09 Garbage Department	TOTAL ALL DEPTS
5000	Salaries-Regula	69,195.78	9,677.75	10,080.00	78,304.05	31,285.51		41,060.08	26,935.26	25,327.71	0.00	281,976.14
5001	Salaries-Regula	5,230.76			4,615.38							9,846.14
5002	Salaries-Regula											4,615.38
5003	Salaries-Regula	8,488.84										8,488.84
5004	Salaries-Regula											1,047.54
5010	Salaries-Overlt	428.86	0.00	0.00	7,688.65	0.00		1,912.98	3,376.95	2,495.33		15,902.77
5015	Salaries-Grantis	0.00	0.00	0.00	300.98	0.00		0.00	0.00	0.00		300.98
5016	Salaries-Grantis											0.00
5017	Salaries-Grantis											0.00
5018	Salaries-Grantis											0.00
5019	Salaries-Grantis											0.00
5020	Salaries-Grantis											0.00
5025	Salaries-Grantis											0.00
5030	Student Labor											0.00
5032	Wages											0.00
5035	Compensation of	5,000.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00		5,000.00
5040	Supplemental Pa	0.00	0.00	0.00	7,500.00	0.00		0.00	0.00	0.00		7,500.00
5041	Salaries-Supple											0.00
5042	Unused											0.00
5045	Salaries - Ternt											0.00
5049	Capitalized Sal											0.00
5050	Retirement Cont	4,770.26	561.15	350.40	25,467.58	978.48		2,586.17	912.26	792.42		10,971.44
5051	Retirement Cont											25,467.58
5055	F.I.C.A. Tax	5,104.17	551.34	575.37	5,781.34	1,820.89		2,480.36	1,734.41	1,773.74		13,821.52
5056	Medicare Tax	1,193.71	128.94	134.53	1,352.09	423.85		580.09	405.63	414.81		4,635.65
5060	Unemployment Be	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00		0.00
5061	Unemployment Pa	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00		0.00
5065	Group Health In	29,712.67	6,589.46	3,330.15	37,546.03	8,103.02		21,169.78	4,896.80	17,924.22		129,272.13
5066	Group Health De	325.53	61.82	26.29	301.24	124.00		275.11	95.53	135.22		1,397.64
5068	Group Insuranc	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00		0.00
5069	Group Insuranc	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00		0.00
5070	Other Related B	17,849.34	0.00	0.00	0.00	0.00		1,000.00	7,033.32	0.00		42,492.66
5075	Taxable Fringe	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00		0.00
5080	Non-Taxable Frt	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00		0.00
5089	Capitalized Ben	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00		0.00
5100	***USE 5100***	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00		0.00
5101	***USE 5100***	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00		0.00
5102	***USE 5100***	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00		0.00
5105	***USE 5100***	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00		0.00
5110	***USE 5100***	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00		0.00
5115	***USE 5100***	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00		0.00
5200	Advertising	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00		0.00
5202	Annual Fees, Du	635.00	0.00	50.00	350.00	275.00		375.00	0.00	300.00		1,985.00
5205	Annual Fees, Du						2,239.16					6,794.42
5208	Assessor Fees	4,463.26	0.00	0.00	0.00	0.00		0.00	0.00	0.00		6,794.42
5211	Collection Fees	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00		0.00
5213	Coroner Fees	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00		0.00
5215	Fuel Expense	304.43	33.09	58.67	2,026.51	1,959.23		1,317.68	106.18	997.25		6,713.04
5220	Insurance-Vehic	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00		0.00
5221	Insurance-Gener	2,960.30	0.00	0.00	0.00	-235.30		1,480.25	613.43	740.12		5,555.00
5222	Insurance-Volkm	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00		0.00
5225	Interest and Fe	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00		0.00
5230	Laboratory Fees	0.00	0.00	0.00	0.00	0.00		0.00	1,089.00	17.50		1,026.50
5235	Maintenance-Lan	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00		0.00
5236	Maintenance-Bul	155.00	45.90	281.94	55.00	10.35		17.10	84.25	7.85		655.32
5237	Maintenance-Veh	494.55	104.71	15.00	1,346.52	1,252.96		4,545.23	337.94	564.55		8,694.12
5238	Maintenance-Pes	0.00	0.00	0.00	0.00	6,228.96		84.24	70.25	31.27		6,416.75
5239	Maintenance-Sha	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00		0.00
5240	Maintenance-Rcc	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00		0.00
5241	Maintenance-Fur	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00		0.00
5242	Maintenance-Trf	0.00	0.00	0.00	0.00	0.00		16,640.83	937.58	3,594.39		29,103.95
5243	Maintenance-Trc	2,170.77	106.85	162.09	1,543.90	958.68		1,026.10	349.46	420.76		6,736.71
5249	Maintenance-Oth	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00		0.00
5250	Magnisat Expense	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00		0.00
5250	Tap Fees - contra exp							-1,475.00	0.00	-580.00		-2,055.00
5251	Water Fees - contra exp							-5,640.00	0.00	-678.00		-6,318.00
5255	Postage, Mail,	375.00	0.00	0.00	0.00	0.00		750.00	0.00	375.00		1,500.00
5260	Printing	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00		0.00
5265	Rentals-Buildin	525.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00		525.00
5266	Rentals-Equipme	643.00	0.00	12.60	1,262.08	66.60		733.60	4,065.60	690.60		7,460.08
5267	Rentals-Uniform	423.42	48.48	82.36	0.00	169.08		274.42	141.13	129.38		1,286.27
5268	Rentals-Other	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00		0.00
5275	Security	257.49	42.18	28.12	296.32	33.79		55.83	179.24	24.98		919.95
5285	Service Charges	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00		0.00
5286	Telephone Servi	1,784.97	255.61	40.29	987.95	197.40		478.17	433.24	292.65		4,470.28
5289	Data Lines and	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00		0.00
5297	Wireless Commun	558.67	42.62	128.66	1,377.61	629.92		1,142.67	763.00	644.00		5,280.52
5299	Utilities	348.62	152.19	233.43	260.63	18.20		469.63	580.71	2,065.10		4,148.71
5299	Waste Disposal	0.00	0.00	447.11	0.00	648.40		0.00	0.00	0.00		1,095.51
5299	Other Operating	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00		0.00
5300	Buildings, Grov	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00		0.00
5305	Chemicals	1,000.00	45.00	0.00	4,325.75	0.00		0.00	0.00	0.00		5,395.75
5310	Clothing and Un	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00		0.00
5315	Computer Suppl	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00		0.00
5320	Concession Supp	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00		0.00
5325	Household Clean	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00		0.00
5330	Medicines and V	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00		0.00
5335	Office Supplies	471.57	513.50	0.00	776.95	181.11		111.26	112.63	220.40		1,875.92
5340	Recreational Su	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00		0.00
5340	Kernel Supplies	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00		0.00
5340	Plant Supplies	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00		0.00



Table with columns for various expense categories and amounts. Includes items like Safety Supplies, Vehicle Supplies, Law Enforcement, and various depreciation entries. Totals are provided for Governmental Funds, Enterprise Fund, and Total.

Total Governmental Funds 524,128.97 Total Enterprise Fund 610,794.01



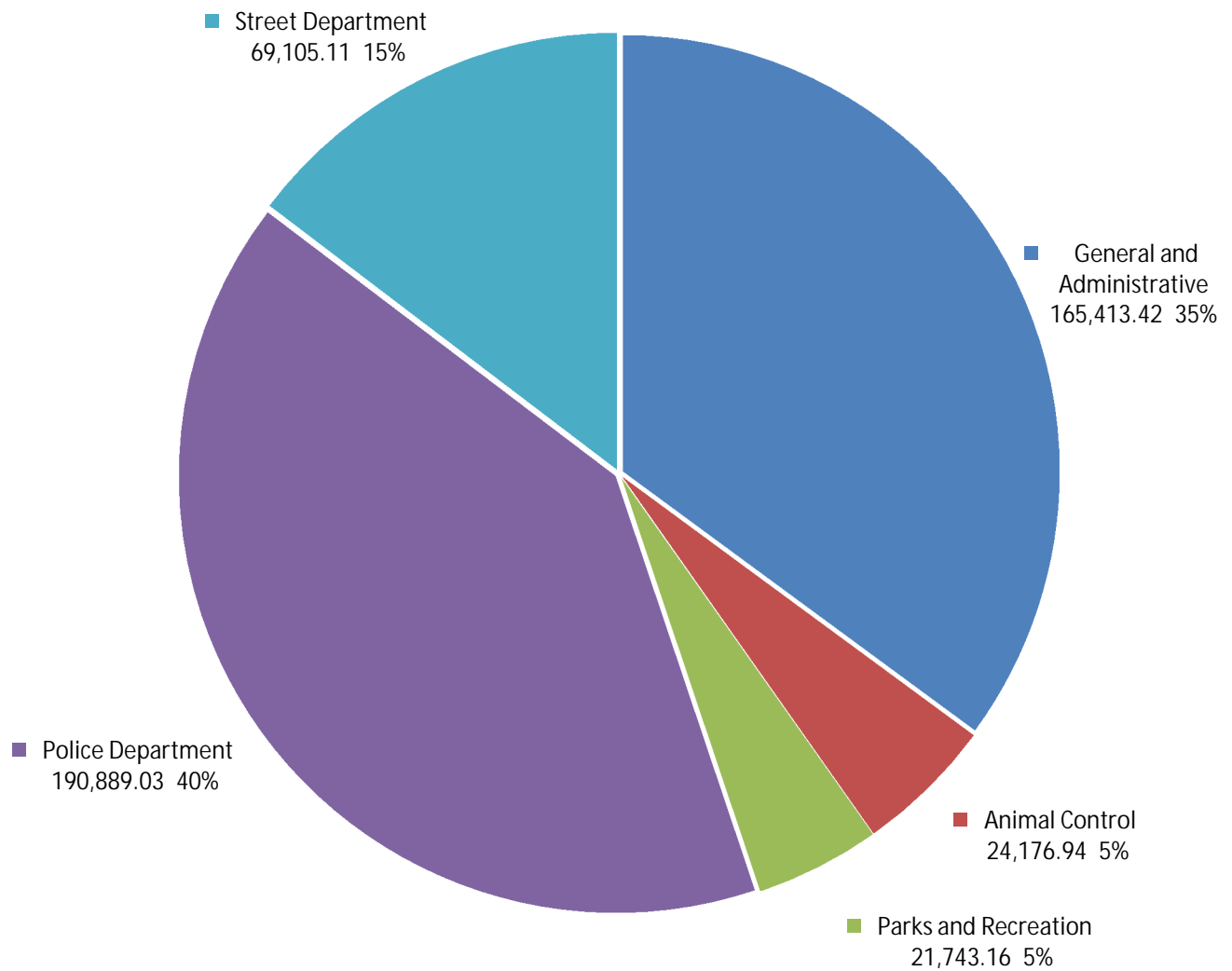
# General Fund

Total Departmental  
Expenditures through

January 31, 2021

\$

471,327.66



CITY OF WALKER  
**GENERAL FUND**  
 BALANCE SHEET  
 As of January 31, 2021

	CURRENT YEAR <u>1/31/2021</u>	PRIOR YEAR <u>1/31/2020</u>	<b>UNAUDITED</b> PRIOR YEAR <u>12/31/2020</u>
<b>ASSETS</b>			
Cash and Cash Equivalents	1,564,271.69	1,210,091.77	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	1,435,774.04	728,956.98	1,375,437.16
Due from Other Governments	492,832.43	674,852.09	492,832.43
Cash - Restricted	<u>1,857,143.39</u>	<u>6,723,433.51</u>	<u>2,082,181.19</u>
Total Assets	<u>\$ 5,622,551.16</u>	<u>\$ 9,612,863.96</u>	<u>\$ 5,540,009.19</u>
<b>LIABILITIES</b>			
Accounts Payable	\$ 558,197.87	\$ 485,218.77	\$ 565,956.02
Payroll Liabilities	365,804.82	259,306.55	346,432.99
Accrued Salaries and Wages	137,655.35	137,655.35	137,655.35
Due to Other Funds	<u>384,351.38</u>	<u>131,766.34</u>	<u>445,585.39</u>
Total Liabilities	<u>1,446,009.42</u>	<u>1,013,947.01</u>	<u>1,495,629.75</u>
<b>FUND BALANCES</b>			
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>2,415,300.74</u>	<u>8,548,838.95</u>	<u>2,283,138.44</u>
Total Fund Balances	<u>4,176,541.74</u>	<u>8,598,916.95</u>	<u>4,044,379.44</u>
Total Liabilities and Fund Balances	<u>\$ 5,622,551.16</u>	<u>\$ 9,612,863.96</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 January 31, 2021

	CURRENT YEAR <u>01/31/21</u>	PRIOR YEAR <u>01/31/20</u>	<b>UNAUDITED</b> PRIOR YEAR <u>12/31/20</u>
<b>Revenues:</b>			
Taxes	351,450.27	325,935.19	3,642,594.70
Licenses and Permits	17,736.37	53,210.48	432,069.54
Fines and Forfeits	35,478.43	69,361.79	455,362.25
Interest Income	1,281.32	8,244.16	46,252.86
Fees	1,280.00	1,823.00	43,819.00
Charges for Services	-	-	8,850.00
Intergovernmental	7,500.00	33,095.00	2,228,930.86
Parks and Recreation Concessions	-	3,027.34	13,291.50
Miscellaneous	<u>1,309.01</u>	<u>2,818.58</u>	<u>76,018.96</u>
Total Revenues	416,035.40	497,515.54	6,947,189.67
<b>Expenditures:</b>			
Current:			
General and Administrative	165,413.42	257,494.45	2,271,514.46
Animal Control	24,176.94	35,587.04	277,805.18
Parks and Recreation	21,743.16	44,121.60	505,457.84
Police Department	190,889.03	290,935.75	2,652,771.22
Street Department	69,105.11	118,462.59	1,475,223.81
Capital Outlay	1,595.01	22,502.23	7,612,133.05
Debt Service	<u>48,967.14</u>	<u>48,641.82</u>	<u>623,691.69</u>
Total Expenditures	<u>521,889.81</u>	<u>817,745.48</u>	<u>15,418,597.25</u>
Excess (Deficiency) of Revenues over Expenditures	(105,854.41)	(320,229.94)	(8,471,407.58)
<b>Other Financing Sources (Uses):</b>			
Sale of Capital Assets	-	8,180.00	24,520.00
Proceeds from Debt	-	-	-
Transfers In	238,016.71	316,766.71	3,897,066.84
Transfers Out	<u>-</u>	<u>-</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>238,016.71</u>	<u>324,946.71</u>	<u>3,921,586.84</u>
Net Change in Fund Balance	132,162.30	4,716.77	(4,549,820.74)

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

FOR PERIOD ENDED 01/31/21

	PRIOR YEAR <u>1/31/2020</u>	CURRENT YEAR <u>1/31/2021</u>	ORIGINAL <u>BUDGET</u>	<u>BUDGET</u>
<b>REVENUES</b>				
Taxes	325,935.19	351,450.27	3,370,000.00	<b>3,370,000.00</b>
Licenses and Permits	53,210.48	17,736.37	395,000.00	<b>395,000.00</b>
Fines and Forfeits	69,361.79	35,478.43	725,000.00	<b>725,000.00</b>
Interest Income	8,244.16	1,281.32	10,000.00	<b>10,000.00</b>
Fees	1,823.00	1,280.00	140,000.00	<b>140,000.00</b>
Charges for Services	-	-	6,600.00	<b>6,600.00</b>
Intergovernmental	33,095.00	7,500.00	1,372,252.19	<b>1,372,252.19</b>
Parks and Recreation Concessions	3,027.34	-	50,000.00	<b>50,000.00</b>
Miscellaneous	2,818.58	1,309.01	40,000.00	<b>40,000.00</b>
<b>TOTAL GENERAL FUND REVENUES</b>	<b>497,515.54</b>	<b>416,035.40</b>	<b>6,108,852.19</b>	<b>6,108,852.19</b>

**EXPENDITURES**

**GENERAL AND ADMINISTRATIVE**

Salaries	136,736.00	83,342.24	1,005,400.00	<b>1,005,400.00</b>
Payroll Taxes and Benefits	80,001.17	58,955.88	477,000.00	<b>477,000.00</b>
Aldermen's Per Diem	5,000.00	5,000.00	60,000.00	<b>60,000.00</b>
Advertising	700.00	-	5,000.00	<b>5,000.00</b>
Collection Costs	4,331.46	4,465.26	83,000.00	<b>83,000.00</b>
Bank Charges	-	-	200.00	<b>200.00</b>
Contracted Services	540.00	480.00	30,000.00	<b>30,000.00</b>
Coroner Fees	-	-	6,000.00	<b>6,000.00</b>
Court Costs	-	-	18,000.00	<b>18,000.00</b>
Depreciation	-	-	-	<b>-</b>
Economic Development	10,000.00	-	55,000.00	<b>55,000.00</b>
Grant Expenditures	-	-	-	<b>-</b>
Insurance	1,682.40	2,960.50	158,000.00	<b>158,000.00</b>
Legal and Professional	-	-	24,300.00	<b>24,300.00</b>
Membership Fees / Educational Training	9,716.00	635.00	25,000.00	<b>25,000.00</b>
Miscellaneous	369.54	782.49	27,600.00	<b>27,600.00</b>
Printing, Postage, and Office Supplies	1,249.69	846.57	34,000.00	<b>34,000.00</b>
Promotional and Community Events	-	-	30,000.00	<b>30,000.00</b>
Rental Equipment	643.00	643.00	10,100.00	<b>10,100.00</b>
Repairs and Maintenance	2,270.08	2,325.77	143,600.00	<b>143,600.00</b>
Small Tools and Supplies	10.34	102.05	6,200.00	<b>6,200.00</b>
Telephone	2,459.21	2,343.64	32,200.00	<b>32,200.00</b>
Utilities	857.88	348.62	60,000.00	<b>60,000.00</b>
Uniforms	302.24	1,423.42	10,000.00	<b>10,000.00</b>
Vehicle Expense	625.44	758.98	13,000.00	<b>13,000.00</b>
<b>Total General and Administrative</b>	<b>257,494.45</b>	<b>165,413.42</b>	<b>2,313,600.00</b>	<b>2,313,600.00</b>

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>
<b>REVENUES</b>				
Taxes	(3,018,549.73)	3,461,248.36	91,248.36	2.71%
Licenses and Permits	(377,263.63)	376,479.19	(18,520.81)	-4.69%
Fines and Forfeits	(689,521.57)	425,741.16	(299,258.84)	-41.28%
Interest Income	(8,718.68)	15,375.84	5,375.84	53.76%
Fees	(138,720.00)	51,919.20	(88,080.80)	-62.91%
Charges for Services	(6,600.00)	8,850.00	2,250.00	34.09%
Intergovernmental	(1,364,752.19)	1,382,323.22	10,071.03	0.73%
Parks and Recreation Concessions	(50,000.00)	20,000.00	(30,000.00)	-60.00%
Miscellaneous	(38,690.99)	5,077.01	(34,922.99)	-87.31%
<b>TOTAL GENERAL FUND REVENUES</b>	<u>(5,692,816.79)</u>	<u>5,747,013.98</u>	<u>(361,838.21)</u>	<u>-5.92%</u>

**EXPENDITURES**

**GENERAL AND ADMINISTRATIVE**

Salaries	922,057.76	740,290.31	265,109.69	26.37%
Payroll Taxes and Benefits	418,044.12	670,576.76	(193,576.76)	-40.58%
Aldermen's Per Diem	55,000.00	60,000.00	-	0.00%
Advertising	5,000.00	-	5,000.00	100.00%
Collection Costs	78,534.74	62,453.92	20,546.08	24.75%
Bank Charges	200.00	-	200.00	100.00%
Contracted Services	29,520.00	5,760.00	24,240.00	80.80%
Coroner Fees	6,000.00	-	6,000.00	100.00%
Court Costs	18,000.00	18,000.00	-	0.00%
Depreciation	-	-	-	#DIV/0!
Economic Development	55,000.00	55,000.00	-	0.00%
Grant Expenditures	-	-	-	#DIV/0!
Insurance	155,039.50	35,526.00	122,474.00	77.52%
Legal and Professional	24,300.00	15,293.49	9,006.51	37.06%
Membership Fees / Educational Training	24,365.00	7,620.00	17,380.00	69.52%
Miscellaneous	26,817.51	9,389.88	18,210.12	65.98%
Printing, Postage, and Office Supplies	33,153.43	10,158.84	23,841.16	70.12%
Promotional and Community Events	30,000.00	-	30,000.00	100.00%
Rental Equipment	9,457.00	7,716.00	2,384.00	23.60%
Repairs and Maintenance	141,274.23	27,909.24	115,690.76	80.56%
Small Tools and Supplies	6,097.95	1,224.60	4,975.40	80.25%
Telephone	29,856.36	28,123.68	4,076.32	12.66%
Utilities	59,651.38	4,183.44	55,816.56	93.03%
Uniforms	8,576.58	17,081.04	(7,081.04)	-70.81%
Vehicle Expense	12,241.02	9,107.76	3,892.24	29.94%
<b>Total General and Administrative</b>	<u>2,148,186.58</u>	<u>1,785,414.96</u>	<u>528,185.04</u>	<u>22.83%</u>



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

FOR PERIOD ENDED 01/31/21

	PRIOR YEAR <u>1/31/2020</u>	CURRENT YEAR <u>1/31/2021</u>	ORIGINAL <u>BUDGET</u>	<u>BUDGET</u>
<b>ANIMAL CONTROL</b>				
Salaries	14,851.50	9,787.75	131,000.00	<b>131,000.00</b>
Aldermen's Per Diem	-	-	-	-
Payroll Taxes and Benefits	14,055.19	7,912.81	96,200.00	<b>96,200.00</b>
Animal Care Expense	5,344.00	5,513.50	15,000.00	<b>15,000.00</b>
Depreciation	-	-	-	-
Economic Development	-	-	-	-
Grant Expenditures	-	-	-	-
Insurance	(205.51)	-	8,000.00	<b>8,000.00</b>
Legal and Professional	-	-	3,900.00	<b>3,900.00</b>
Membership Fees / Educational Training	-	-	1,000.00	<b>1,000.00</b>
Miscellaneous	42.18	42.18	1,100.00	<b>1,100.00</b>
Printing, Postage, and Office Supplies	-	-	1,500.00	<b>1,500.00</b>
Promotional and Community Events	-	-	-	-
Repairs and Maintenance	316.95	151.95	7,500.00	<b>7,500.00</b>
Small Tools and Supplies	-	87.05	16,700.00	<b>16,700.00</b>
Telephone	327.50	298.23	4,300.00	<b>4,300.00</b>
Utilities	754.58	152.19	9,500.00	<b>9,500.00</b>
Uniforms	48.48	93.48	1,300.00	<b>1,300.00</b>
Vehicle Expense	52.17	137.80	1,500.00	<b>1,500.00</b>
Total Animal Control	35,587.04	24,176.94	298,500.00	<b>298,500.00</b>
<b>PARKS AND RECREATION</b>				
Salaries	18,516.75	10,080.00	164,800.00	<b>164,800.00</b>
Aldermen's Per Diem	-	-	-	-
Payroll Taxes and Benefits	11,520.12	9,083.30	94,800.00	<b>94,800.00</b>
Bank Charges	-	-	-	-
Contracted Services	8,268.50	875.00	95,000.00	<b>95,000.00</b>
Concession Supplies	577.82	-	30,000.00	<b>30,000.00</b>
Depreciation	-	-	-	-
Grant Expenditures	-	-	-	-
Insurance	-	-	14,500.00	<b>14,500.00</b>
Legal and Professional	-	80.00	2,400.00	<b>2,400.00</b>
Membership Fees / Educational Training	575.00	50.00	3,000.00	<b>3,000.00</b>
Miscellaneous	266.73	86.79	16,200.00	<b>16,200.00</b>
Printing, Postage, and Office Supplies	-	-	2,000.00	<b>2,000.00</b>
Promotional and Community Events	-	-	-	-
Recreational Supplies	-	-	50,000.00	<b>50,000.00</b>
Rental Equipment	370.40	12.60	15,000.00	<b>15,000.00</b>
Repairs and Maintenance	415.60	459.03	44,000.00	<b>44,000.00</b>
Small Tools and Supplies	95.46	64.59	11,500.00	<b>11,500.00</b>
Telephone	304.94	168.95	5,000.00	<b>5,000.00</b>
Utilities	3,133.48	700.54	38,000.00	<b>38,000.00</b>
Uniforms	76.80	82.36	1,800.00	<b>1,800.00</b>
Total Parks and Recreation	44,121.60	21,743.16	588,000.00	<b>588,000.00</b>

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

	BUDGET REMAINING	PROJECTED THROUGH 12/31/21		
		Projected Actual 12/31/2021	Projected Annual Budget Remaining	% Variance
<b>ANIMAL CONTROL</b>				
Salaries	121,212.25	84,827.17	46,172.83	35.25%
Aldermen's Per Diem	-	-	-	#DIV/0!
Payroll Taxes and Benefits	88,287.19	90,748.95	5,451.05	5.67%
Animal Care Expense	9,486.50	21,897.74	(6,897.74)	-45.98%
Depreciation	-	-	-	#DIV/0!
Economic Development	-	-	-	#DIV/0!
Grant Expenditures	-	-	-	#DIV/0!
Insurance	8,000.00	6,974.93	1,025.07	12.81%
Legal and Professional	3,900.00	2,352.84	1,547.16	39.67%
Membership Fees / Educational Training	1,000.00	-	1,000.00	100.00%
Miscellaneous	1,057.82	506.16	593.84	53.99%
Printing, Postage, and Office Supplies	1,500.00	-	1,500.00	100.00%
Promotional and Community Events	-	-	-	#DIV/0!
Repairs and Maintenance	7,348.05	1,823.40	5,676.60	75.69%
Small Tools and Supplies	16,612.95	1,044.60	15,655.40	93.74%
Telephone	4,001.77	3,578.76	721.24	16.77%
Utilities	9,347.81	1,826.28	7,673.72	80.78%
Uniforms	1,206.52	1,121.76	178.24	13.71%
Vehicle Expense	1,362.20	1,653.60	(153.60)	-10.24%
Total Animal Control	274,323.06	218,356.19	80,143.81	26.85%
<b>PARKS AND RECREATION</b>				
Salaries	154,720.00	87,360.00	77,440.00	46.99%
Aldermen's Per Diem	-	-	-	#DIV/0!
Payroll Taxes and Benefits	85,716.70	105,465.60	(10,665.60)	-11.25%
Bank Charges	-	-	-	#DIV/0!
Contracted Services	94,125.00	10,500.00	84,500.00	88.95%
Concession Supplies	30,000.00	30,000.00	-	0.00%
Depreciation	-	-	-	#DIV/0!
Grant Expenditures	-	-	-	#DIV/0!
Insurance	14,500.00	11,756.50	2,743.50	18.92%
Legal and Professional	2,320.00	4,489.27	(2,089.27)	-87.05%
Membership Fees / Educational Training	2,950.00	50.00	2,950.00	98.33%
Miscellaneous	16,113.21	41,341.94	(25,141.94)	-155.20%
Printing, Postage, and Office Supplies	2,000.00	-	2,000.00	100.00%
Promotional and Community Events	-	-	-	#DIV/0!
Recreational Supplies	50,000.00	-	50,000.00	100.00%
Rental Equipment	14,987.40	151.20	14,848.80	98.99%
Repairs and Maintenance	43,540.97	5,508.36	38,491.64	87.48%
Small Tools and Supplies	11,435.41	775.08	10,724.92	93.26%
Telephone	4,831.05	2,027.40	2,972.60	59.45%
Utilities	37,299.46	8,406.48	29,593.52	77.88%
Uniforms	1,717.64	988.32	811.68	45.09%
Total Parks and Recreation	566,256.84	308,820.15	279,179.85	47.48%

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

FOR PERIOD ENDED 01/31/21

	PRIOR YEAR <u>1/31/2020</u>	CURRENT YEAR <u>1/31/2021</u>	ORIGINAL BUDGET	BUDGET
<b>POLICE DEPARTMENT</b>				
Salaries	134,733.49	99,456.60	1,330,500.00	<b>1,330,500.00</b>
Aldermen's Per Diem	-	-	-	-
Payroll Taxes and Benefits	122,535.30	78,481.62	931,100.00	<b>931,100.00</b>
Contracted Services	-	-	6,500.00	<b>6,500.00</b>
Court Costs	-	-	-	-
Depreciation	-	-	-	-
Grant Expenditures	-	-	-	-
Insurance	-	-	170,000.00	<b>170,000.00</b>
Legal and Professional	150.00	10.00	20,200.00	<b>20,200.00</b>
Membership Fees / Educational Training	2,092.00	(332.00)	30,000.00	<b>30,000.00</b>
Miscellaneous	1,257.84	298.32	23,800.00	<b>23,800.00</b>
Printing, Postage, and Office Supplies	117.10	778.95	26,200.00	<b>26,200.00</b>
Promotional and Community Events	-	(1,000.00)	3,000.00	<b>3,000.00</b>
Rental Equipment	1,607.08	1,262.08	50,400.00	<b>50,400.00</b>
Repairs and Maintenance	8,703.90	1,598.90	91,800.00	<b>91,800.00</b>
Small Tools and Supplies	176.31	9.99	26,500.00	<b>26,500.00</b>
Telephone	3,723.47	2,364.96	32,500.00	<b>32,500.00</b>
Utilities	697.21	260.83	11,000.00	<b>11,000.00</b>
Uniforms	5,000.00	4,325.75	22,000.00	<b>22,000.00</b>
Vehicle Expense	10,142.05	3,373.03	110,000.00	<b>110,000.00</b>
Total Police Department	290,935.75	190,889.03	2,885,500.00	<b>2,885,500.00</b>
<b>STREET DEPARTMENT</b>				
Salaries	49,732.19	31,285.51	550,000.00	<b>550,000.00</b>
Aldermen's Per Diem	-	-	-	-
Payroll Taxes and Benefits	32,628.99	15,362.24	230,200.00	<b>230,200.00</b>
Contracted Services	4,448.57	1,860.18	63,500.00	<b>63,500.00</b>
Depreciation	-	-	-	-
Equipment Expense	8,608.03	9,441.15	95,000.00	<b>95,000.00</b>
Grant Expenditures	-	-	-	-
Insurance	-	(235.30)	84,000.00	<b>84,000.00</b>
Landscaping and Beautification	-	-	-	-
Legal and Professional	-	40.00	38,000.00	<b>38,000.00</b>
Membership Fees / Educational Training	-	375.00	1,500.00	<b>1,500.00</b>
Miscellaneous	243.79	33.79	7,400.00	<b>7,400.00</b>
Printing, Postage, and Office Supplies	169.86	181.11	2,500.00	<b>2,500.00</b>
Rental Equipment	1,012.00	66.60	15,000.00	<b>15,000.00</b>
Repairs and Maintenance	13,675.49	8,905.98	474,000.00	<b>474,000.00</b>
Small Tools and Supplies	488.72	105.85	26,000.00	<b>26,000.00</b>
Telephone	730.18	827.32	5,500.00	<b>5,500.00</b>
Utilities	6,466.37	666.60	84,000.00	<b>84,000.00</b>
Uniforms	258.40	189.08	4,000.00	<b>4,000.00</b>
Total Street Department	118,462.59	69,105.11	1,680,600.00	<b>1,680,600.00</b>

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

	BUDGET REMAINING	PROJECTED THROUGH 12/31/21		
		Projected Actual 12/31/2021	Projected Annual Budget Remaining	% Variance
<b>POLICE DEPARTMENT</b>				
Salaries	1,231,043.40	909,532.50	420,967.50	31.64%
Aldermen's Per Diem	-	-	-	#DIV/0!
Payroll Taxes and Benefits	852,618.38	833,109.41	97,990.59	10.52%
Contracted Services	6,500.00	-	6,500.00	100.00%
Court Costs	-	-	-	#DIV/0!
Depreciation	-	-	-	#DIV/0!
Grant Expenditures	-	-	-	#DIV/0!
Insurance	170,000.00	145,804.67	24,195.33	14.23%
Legal and Professional	20,190.00	23,648.45	(3,448.45)	-17.07%
Membership Fees / Educational Training	30,332.00	4,200.00	25,800.00	86.00%
Miscellaneous	23,501.68	3,579.84	20,220.16	84.96%
Printing, Postage, and Office Supplies	25,421.05	9,347.40	16,852.60	64.32%
Promotional and Community Events	4,000.00	-	3,000.00	100.00%
Rental Equipment	49,137.92	15,144.96	35,255.04	69.95%
Repairs and Maintenance	90,201.10	19,186.80	72,613.20	79.10%
Small Tools and Supplies	26,490.01	119.88	26,380.12	99.55%
Telephone	30,135.04	28,379.52	4,120.48	12.68%
Utilities	10,739.17	3,129.96	7,870.04	71.55%
Uniforms	17,674.25	51,909.00	(29,909.00)	-135.95%
Vehicle Expense	106,626.97	40,476.36	69,523.64	63.20%
Total Police Department	2,694,610.97	2,087,568.75	797,931.25	27.65%
<b>STREET DEPARTMENT</b>				
Salaries	518,714.49	271,141.09	278,858.91	50.70%
Aldermen's Per Diem	-	-	-	#DIV/0!
Payroll Taxes and Benefits	214,837.76	173,596.15	56,603.85	24.59%
Contracted Services	61,639.82	22,322.16	41,177.84	64.85%
Depreciation	-	-	-	#DIV/0!
Equipment Expense	85,558.85	113,293.80	(18,293.80)	-19.26%
Grant Expenditures	-	-	-	#DIV/0!
Insurance	84,235.30	57,997.06	26,002.94	30.96%
Landscaping and Beautification	-	-	-	#DIV/0!
Legal and Professional	37,960.00	15,773.49	22,226.51	58.49%
Membership Fees / Educational Training	1,125.00	4,500.00	(3,000.00)	-200.00%
Miscellaneous	7,366.21	405.48	6,994.52	94.52%
Printing, Postage, and Office Supplies	2,318.89	2,173.32	326.68	13.07%
Rental Equipment	14,933.40	799.20	14,200.80	94.67%
Repairs and Maintenance	465,094.02	106,871.76	367,128.24	77.45%
Small Tools and Supplies	25,894.15	1,270.20	24,729.80	95.11%
Telephone	4,672.68	9,927.84	(4,427.84)	-80.51%
Utilities	83,333.40	7,999.20	76,000.80	90.48%
Uniforms	3,810.92	2,268.96	1,731.04	43.28%
Total Street Department	1,611,494.89	790,339.71	890,260.29	52.97%

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

	PRIOR YEAR <u>1/31/2020</u>	FOR PERIOD ENDED 01/31/21		
		CURRENT YEAR <u>1/31/2021</u>	ORIGINAL <u>BUDGET</u>	<u>BUDGET</u>
Total Departmental Expenditures	746,601.43	471,327.66	7,766,200.00	<b>7,766,200.00</b>
Capital Outlay	22,502.23	1,595.01	4,564,000.00	<b>4,564,000.00</b>
Debt Service	48,641.82	48,967.14	659,900.00	<b>659,900.00</b>
<b>TOTAL GENERAL FUND EXPENDITURES</b>	<b>817,745.48</b>	<b>521,889.81</b>	<b>12,990,100.00</b>	<b>12,990,100.00</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>(320,229.94)</b>	<b>(105,854.41)</b>	<b>(6,881,247.81)</b>	<b>(6,881,247.81)</b>
<b>OTHER FINANCING SOURCES (USES)</b>				
Sale of Capital Assets	8,180.00	-	47,500.00	<b>47,500.00</b>
Proceeds from Debt	-	-	-	-
Transfers In	316,766.71	238,016.71	3,697,067.00	<b>3,697,067.00</b>
Transfers Out				
Total Other Financing Sources (Uses)	324,946.71	238,016.71	3,744,567.00	<b>3,744,567.00</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>4,716.77</b>	<b>132,162.30</b>	<b>(3,136,680.81)</b>	<b>(3,136,680.81)</b>
<b>FUND BALANCE AT BEGINNING OF YEAR</b>	<b>8,594,200.18</b>	<b>4,044,379.44</b>	<b>4,146,100.00</b>	<b>4,146,100.00</b>
<b>FUND BALANCE AT END OF YEAR</b>	<b>\$ 8,598,916.95</b>	<b>\$ 4,176,541.74</b>	<b>\$ 1,009,419.19</b>	<b>\$ 1,009,419.19</b>

\$ 8,598,916.95 \$ 4,176,541.74  
 \$ - \$ -

TOTAL REVENUE CHECK

\$ 9,853,419.19

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
Total Departmental Expenditures	7,294,872.34	5,190,499.76	2,575,700.24	33.17%
Capital Outlay	4,562,404.99	5,542,844.15	(978,844.15)	-21.45%
Debt Service	610,932.86	<b>659,900.00</b>	-	0.00%
<b>TOTAL GENERAL FUND EXPENDITURES</b>	<b>12,468,210.19</b>	<b>11,393,243.91</b>	<b>1,596,856.09</b>	<b>12.29%</b>
EXCESS (DEIFICIENCY) OF REVENUES OVER EXPENDITURES	6,775,393.40	(5,646,229.93)	1,235,017.88	
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	(3,459,050.29)	3,697,067.00	-	0.00%
Transfers Out				
Total Other Financing Sources (Uses)	(3,506,550.29)	3,718,667.00	(25,900.00)	-0.69%
<b>NET CHANGE IN FUND BALANCE</b>	<b>3,268,843.11</b>	<b>(1,927,562.93)</b>	<b>1,209,117.88</b>	
FUND BALANCE AT BEGINNING OF YEAR		4,044,379.44		
FUND BALANCE AT END OF YEAR		<b>\$ 2,116,816.51</b>		

TOTAL REVENUE CHECK

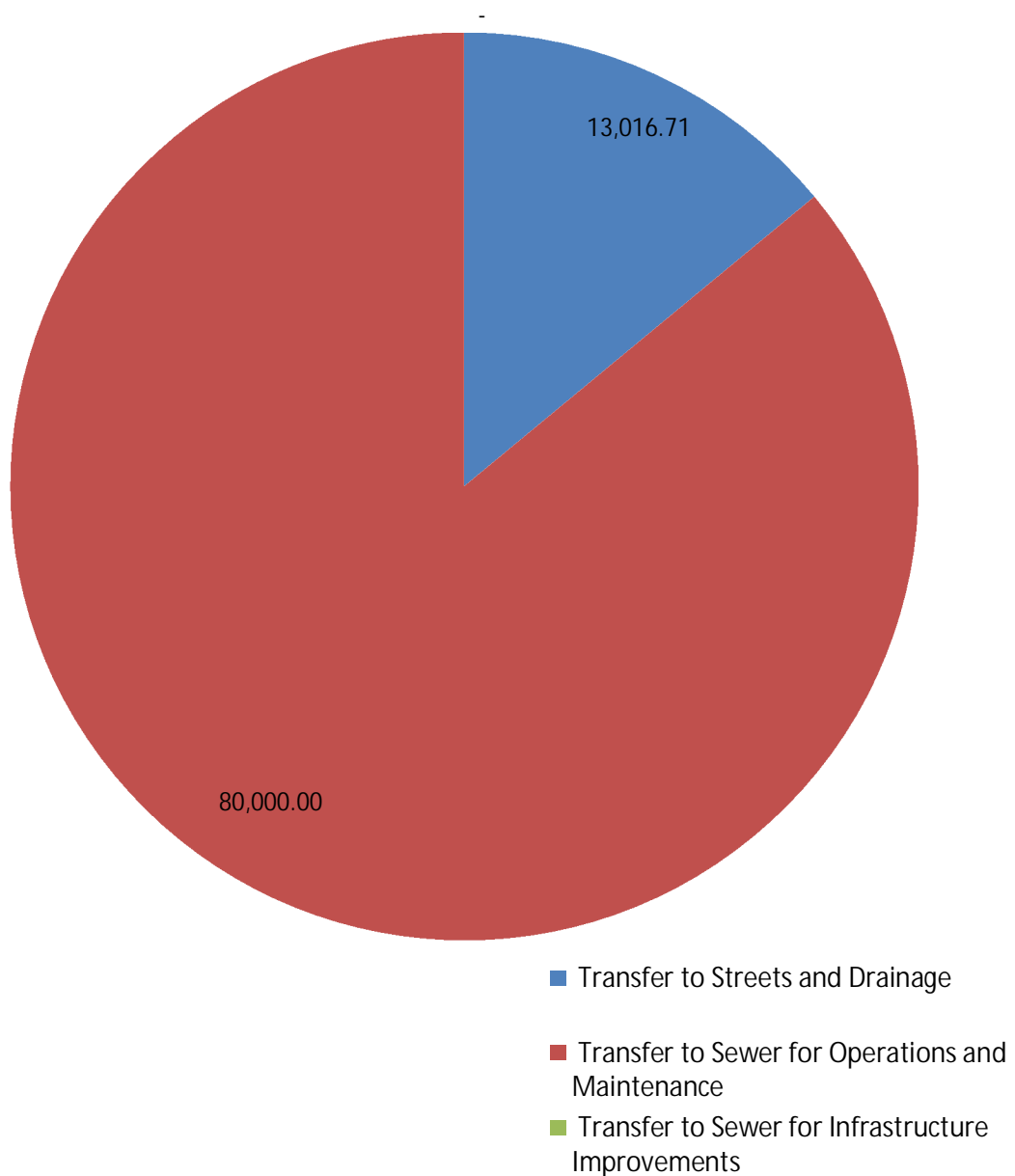




# Special Revenue Fund

Expenditures/Uses through January 31, 2021 \$ 2,239.16

Chart of Transfers



CITY OF WALKER  
**SPECIAL REVENUE FUND**  
 BALANCE SHEET  
 As of January 31, 2021

	CURRENT YEAR <u>1/31/2021</u>	PRIOR YEAR <u>1/31/2020</u>	<b>UNAUDITED</b> PRIOR YEAR <u>12/31/2020</u>
<b>ASSETS</b>			
Cash and Cash Equivalents	\$ 2,483,860.08	\$ 2,948,725.42	\$ 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>\$ 2,578,556.38</u>	<u>\$ 3,043,421.72</u>	<u>\$ 2,432,810.01</u>
<b>LIABILITIES</b>			
Due to Other Funds	<u>\$ 136,888.71</u>	<u>\$ 690,061.37</u>	<u>\$ 43,871.00</u>
Total Liabilities	<u>136,888.71</u>	<u>690,061.37</u>	<u>43,871.00</u>
<b>FUND BALANCE</b>			
Assigned to Special Revenue Fund	2,441,667.67	2,353,360.35	2,388,939.01
Unassigned	<u>-</u>	<u>-</u>	<u>-</u>
Total Fund Balance	<u>2,441,667.67</u>	<u>2,353,360.35</u>	<u>2,388,939.01</u>
Total Liabilities and Fund Balance	<u>\$ 2,578,556.38</u>	<u>\$ 3,043,421.72</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 January 31, 2021

	CURRENT YEAR <u>01/31/21</u>	PRIOR YEAR <u>01/31/20</u>	<b>UNAUDITED</b> PRIOR YEAR <u>12/31/20</u>
<b>Revenues:</b>			
Taxes	\$ 145,103.69	\$ 114,908.01	\$ 1,555,711.85
Interest Income	<u>2,880.84</u>	<u>3,412.78</u>	<u>37,748.33</u>
Total Revenues	147,984.53	118,320.79	1,593,460.18
<b>Expenditures:</b>			
General Expenses	2,239.16	1,772.95	25,623.55
Debt Service	<u>-</u>	<u>-</u>	<u>296,660.00</u>
Total Expenditures	<u>2,239.16</u>	<u>1,772.95</u>	<u>322,283.55</u>
Excess (Deficiency) of Revenues over Expenditures	145,745.37	116,547.84	1,271,176.63
<b>Other Financing Sources (Uses):</b>			
Issuance of Bonds	-	-	-
Payment to Refund Bonds	-	-	-
Discounts on Bond Issuance	-	-	-
Transfers Out	<u>(93,016.71)</u>	<u>(93,016.71)</u>	<u>(1,212,066.84)</u>
Total Other Financing Sources (Uses)	<u>(93,016.71)</u>	<u>(93,016.71)</u>	<u>(1,212,066.84)</u>
Net Change in Fund Balance	52,728.66	23,531.13	59,109.79
<b>Fund Balance at Beginning of Year</b>	<u>2,298,905.29</u>	<u>2,329,829.22</u>	<u>2,239,795.50</u>
<b>Fund Balance at End of Year</b>	<u>\$ 2,351,633.95</u>	<u>\$ 2,353,360.35</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	80,000.00	80,000.00	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 01/31/21				PROJECTED THROUGH 12/31/21			
	PRIOR YEAR 1/31/2020	CURRENT YEAR 1/31/2021	ORIGINAL BUDGET	BUDGET	BUDGET REMAINING	Projected Actual 12/31/2021	Projected Annual Budget Remaining	% Variance
<b>Revenues:</b>								
Taxes	114,908.01	145,103.69	1,425,000.00	1,425,000.00	(1,279,896.31)	1,294,262.81	(130,737.19)	-9.17%
Interest	3,412.78	2,880.84	20,000.00	20,000.00	(17,119.16)	34,570.08	14,570.08	72.85%
Miscellaneous	-	-	-	-	-	-	-	#DIV/0!
Total Revenues	118,320.79	147,984.53	1,445,000.00	1,445,000.00	(1,297,015.47)	1,328,832.89	(116,167.11)	-8.04%
<b>Expenditures:</b>								
General Expenses	1,772.95	2,239.16	25,000.00	25,000.00	22,760.84	26,869.92	(1,869.92)	-7.48%
Debt Service	-	-	309,660.00	309,660.00	309,660.00	309,660.00	-	0.00%
Total Expenditures	1,772.95	2,239.16	334,660.00	334,660.00	332,420.84	336,529.92	(1,869.92)	-0.56%
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	116,547.84	145,745.37	1,110,340.00	1,110,340.00	(964,594.63)	992,302.97	(118,037.03)	
<b>Other Financing Sources (Uses):</b>								
Issuance of Bonds	-	-	-	-	-	-	-	#DIV/0!
Payment to Refund Bonds	-	-	-	-	-	-	-	#DIV/0!
Discounts on Bond Issuance	-	-	-	-	-	-	-	
Transfers Out	(93,016.71)	(93,016.71)	(1,412,067.00)	(1,412,067.00)	(1,319,050.29)	(1,412,067.00)	-	0.00%
Total Other Financing Sources (Uses)	(93,016.71)	(93,016.71)	(1,412,067.00)	(1,412,067.00)	(1,319,050.29)	(1,412,067.00)	-	0.00%
<b>NET CHANGE IN FUND BALANCE</b>	23,531.13	52,728.66	(301,727.00)	(301,727.00)	354,455.66	(419,764.03)	\$(118,037.03)	-39.12%



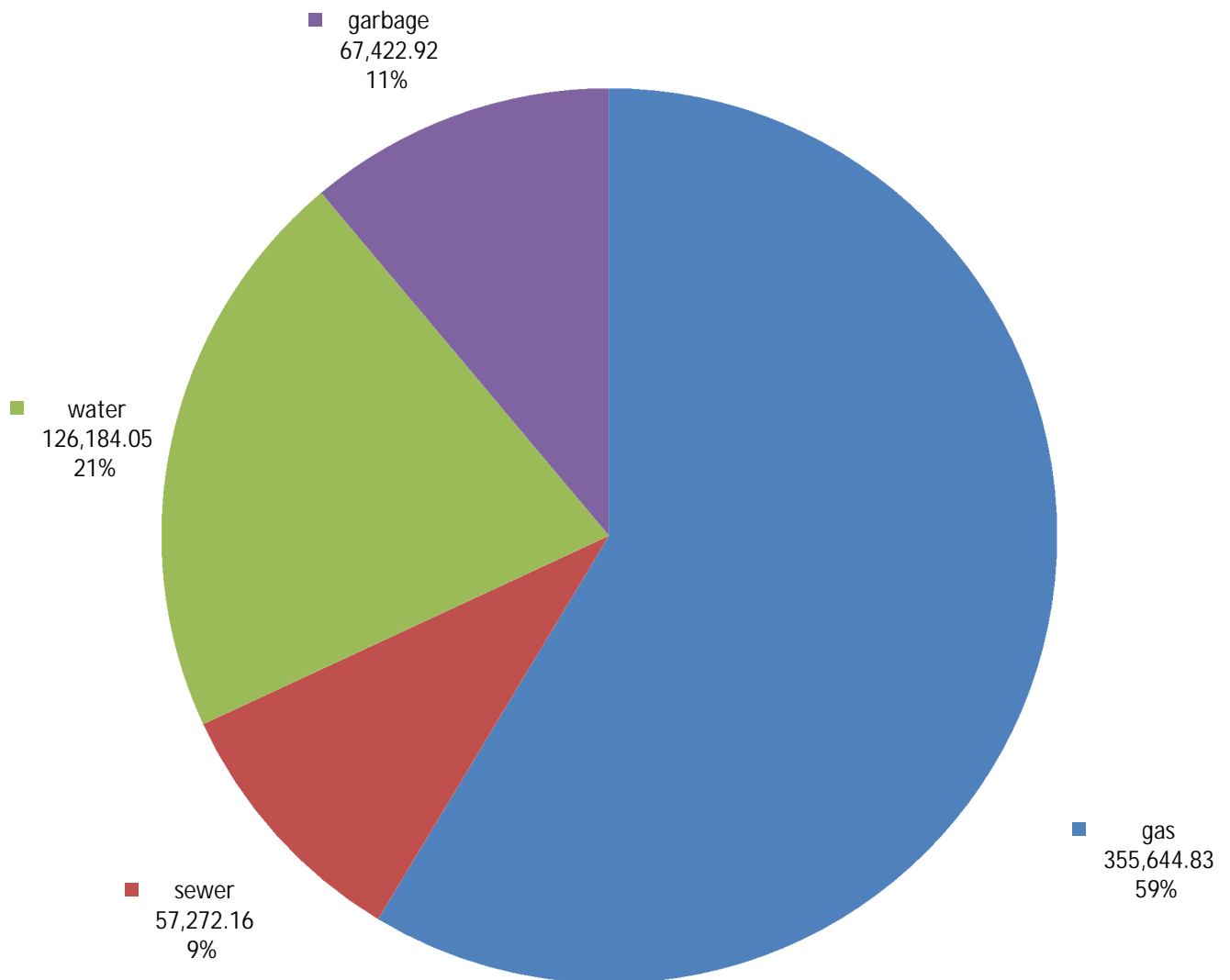
# Enterprise Fund

Total Operating  
Expenditures through

January 31, 2021

\$

606,523.96







CITY OF WALKER  
**ENTERPRISE FUND**  
STATEMENT OF NET POSITION  
As of January 31, 2021

	CURRENT YEAR <u>1/31/2021</u>	PRIOR YEAR <u>1/31/2020</u>	<b>UNAUDITED</b> PRIOR YEAR <u>12/31/2020</u>
<b>Current Assets:</b>			
Cash and Cash Equivalents	5,553,615.66	6,080,348.95	5,776,874.79
Due from Other Funds	<u>(823,416.09)</u>	<u>249,818.79</u>	<u>(1,306,156.02)</u>
	4,730,199.57	6,330,167.74	4,470,718.77
<b>Receivables:</b>			
Accounts, Net	1,523,247.48	1,185,380.66	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>
	2,022,383.16	1,725,742.02	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	7,123,153.57	8,426,480.60	6,414,207.28
<b>Noncurrent Assets:</b>			
<b>Restricted Cash, Cash Equivalents, and Investments:</b>			
Revenue Bond Covenant Accounts	422,810.57	419,447.52	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
<b>Capital Assets, at Cost (Net of</b>			
Accumulated Depreciation	<u>17,761,287.25</u>	<u>16,351,662.30</u>	<u>17,754,868.01</u>
Total Noncurrent Assets	<u>19,126,869.37</u>	<u>17,635,013.86</u>	<u>19,068,001.40</u>
Total Assets	<u>\$ 26,723,058.94</u>	<u>\$ 26,534,530.46</u>	<u>\$ 25,955,244.68</u>



CITY OF WALKER  
**ENTERPRISE FUND**  
STATEMENT OF NET POSITION  
As of January 31, 2021

	CURRENT YEAR <u>1/31/2021</u>	PRIOR YEAR <u>1/31/2020</u>	<b>UNAUDITED</b> PRIOR YEAR <u>12/31/2020</u>
<b>Current Liabilities:</b>			
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	817,852.36	790,931.73	820,942.36
Due to Other Funds	(152,601.36)	(36,157.24)	(230,331.45)
Other Current Liabilities	62,914.81	78,937.03	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	1,558,825.41	1,664,371.12	1,484,264.42
<b>Noncurrent Liabilities:</b>			
Bonds Payable - Less Current Portion	4,180,329.08	4,507,666.38	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>4,273,155.93</u>	<u>4,600,493.23</u>	<u>4,277,693.31</u>
Total Liabilities	<u>5,831,981.34</u>	<u>6,264,864.35</u>	<u>5,761,957.73</u>
<b>Net Assets:</b>			
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>6,719,831.60</u>	<u>5,899,922.11</u>	<u>6,022,039.95</u>
Total Net Position	<u>20,891,077.60</u>	<u>20,269,666.11</u>	<u>20,193,286.95</u>
Total Liabilities and Net Position	<u>\$ 26,723,058.94</u>	<u>\$ 26,534,530.46</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 January 31, 2021

	CURRENT YEAR <u>01/31/21</u>	PRIOR YEAR <u>01/31/20</u>	<b>UNAUDITED</b> PRIOR YEAR <u>12/31/20</u>
<b>Operating Revenues:</b>			
Charges for Services	\$ 1,329,480.32	\$ 1,028,121.03	\$ 8,261,490.48
Waste Management CNG	45,942.54	39,432.83	502,234.55
Waste Management Fees	-	-	-
Waste Management Fees - Chemicals	-	-	-
Delinquent Charges	12,171.78	27,669.96	45,745.96
Miscellaneous Charges	<u>56,379.00</u>	<u>34,566.79</u>	<u>287,369.61</u>
Total Operating Revenues	1,443,973.64	1,129,790.61	9,096,840.60
<b>Operating Expenses:</b>			
Natural Gas Purchases	256,251.78	188,290.92	1,236,022.30
Salaries and Wages	101,108.31	160,895.54	1,396,671.54
Payroll Taxes and Benefits	64,169.87	95,763.30	631,990.61
Contract Services	109,957.62	110,440.63	1,005,514.46
Depreciation	-	-	-
Equipment Expense	7,798.58	4,483.46	57,067.34
Equipment Rental	5,489.80	6,906.64	103,635.30
Lab Fees	1,026.50	1,885.91	46,611.21
Maintenance	45,203.40	12,366.11	1,018,546.96
Maintenance - Waste Management Chem	-	-	-
Small Tools and Supplies	491.86	1,037.42	28,134.65
Utilities	3,108.44	16,664.21	237,096.96
Insurance Expense	2,833.80	3,492.75	182,772.93
Miscellaneous Expense	1,584.93	13,502.51	106,915.71
Office Expense	1,569.29	2,441.94	18,184.12
Professional Fees	810.00	(8,603.70)	182,352.94
Telephone Expense	3,723.93	4,194.93	36,834.05
Bad Debt Expense	<u>1,395.85</u>	<u>802.87</u>	<u>16,298.67</u>
Total Operating Expenses	<u>606,523.96</u>	<u>614,565.44</u>	<u>6,304,649.75</u>
Operating Income (Loss) Before Depreciation	837,449.68	515,225.17	2,792,190.85
Depreciation	<u>-</u>	<u>-</u>	<u>-</u>
Operating Income (Loss) After Depreciation	837,449.68	515,225.17	2,792,190.85
<b>Add:</b>			
Nonoperating Revenues	9,601.02	10,991.28	240,868.40
Donations	-	-	-
Transfers In	80,000.00	80,000.00	960,000.00
<b>Less:</b>			
Nonoperating Expenses	4,260.05	4,260.05	126,232.01
Transfers Out	<u>225,000.00</u>	<u>303,750.00</u>	<u>3,645,000.00</u>
Change in Net Assets	697,790.65	298,206.40	221,827.24

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

FOR PERIOD ENDED 01/31/21

INCOME (LOSS) FROM OPERATIONS

PRIOR  
YEAR  
1/31/2020

CURRENT  
YEAR  
1/31/2021

ORIGINAL  
BUDGET

BUDGET

**OPERATING REVENUES**

CHARGES FOR SERVICES	\$ 781,919.62	\$ 1,107,807.66	\$ 6,100,000.00	\$ 6,100,000.00
Charges for Services	19,172.00	19,492.00	225,000.00	225,000.00
Fuel Adjustment	20,260.83	26,450.54	225,000.00	225,000.00
WASTE MANAGEMENT CNG	39,432.83	45,942.54	450,000.00	450,000.00
DELINQUENT CHARGES	20,708.24	8,052.88	80,000.00	80,000.00
MISCELLANEOUS CHARGES	20,846.97	40,016.00	483,000.00	483,000.00
TOTAL OPERATING REVENUES	<u>862,907.66</u>	<u>1,201,819.08</u>	<u>7,113,000.00</u>	<u>7,113,000.00</u>

**OPERATING EXPENSES**

NATURAL GAS PURCHASES	188,290.92	256,251.78	1,654,500.00	1,654,500.00
SALARIES AND WAGES	68,464.08	42,973.06	720,000.00	720,000.00
PAYROLL TAXES AND BENEFITS	47,719.46	28,091.51	357,000.00	357,000.00
CONTRACT SERVICES	7,734.54	4,757.00	172,600.00	172,600.00
DEPRECIATION	-	-	-	-
EQUIPMENT EXPENSES	2,701.54	5,862.96	37,000.00	37,000.00
EQUIPMENT RENTAL	817.02	733.60	11,500.00	11,500.00
MAINTENANCE	(5,112.51)	10,653.27	130,300.00	130,300.00
SMALL TOOLS AND SUPPLIES	76.85	71.52	13,000.00	13,000.00
UTILITIES	1,458.39	469.63	16,200.00	16,200.00
INSURANCE	1,164.25	1,480.25	104,000.00	104,000.00
MISCELLANEOUS	\$11,844.01	\$678.42	49,000.00	\$49,000.00
OFFICE EXPENSE	909.96	861.26	11,200.00	11,200.00
PROFESSIONAL FEES	(9,353.70)	10.00	83,000.00	83,000.00
TELEPHONE EXPENSE	2,337.25	1,621.04	20,000.00	20,000.00
BAD DEBT EXPENSE	517.57	1,129.53	15,000.00	15,000.00
TOTAL OPERATING EXPENSES	<u>319,569.63</u>	<u>355,644.83</u>	<u>3,394,300.00</u>	<u>3,394,300.00</u>

OPERATING INCOME (LOSS)  
BEFORE DEPRECIATION

543,338.03      846,174.25      3,718,700.00      3,718,700.00

DEPRECIATION

-      -      220,000.00      220,000.00

OPERATING INCOME (LOSS)  
AFTER DEPRECIATION

543,338.03      846,174.25      3,498,700.00      3,498,700.00

ADD:

NONOPERATING REVENUES	10,811.28	9,331.02	160,500.00	160,500.00
DONATIONS	-	-	-	-
TRANSFERS IN	\$0.00	\$0.00	\$0.00	\$0.00

LESS:

NONOPERATING EXPENSES	\$2,055.83	\$2,055.83	\$80,600.00	\$80,600.00
TRANSFERS OUT	303,750.00	225,000.00	3,245,000.00	3,245,000.00

GAS DEPARTMENT NET INCOME (LOSS)

\$ 248,343.48      \$ 628,449.44      \$ 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
<b>OPERATING REVENUES</b>				
CHARGES FOR SERVICES	\$ (4,992,192.34)	\$ 5,700,911.42	\$ (399,088.58)	-6.54%
Charges for Services	(205,508.00)	233,904.00	8,904.00	0.04
Fuel Adjustment	(198,549.46)	317,406.48	92,406.48	0.41
WASTE MANAGEMENT CNG	(404,057.46)	551,310.48	101,310.48	0.23
DELINQUENT CHARGES	(71,947.12)	96,634.56	16,634.56	0.21
MISCELLANEOUS CHARGES	(442,984.00)	480,192.00	(2,808.00)	(0.01)
TOTAL OPERATING REVENUES	<u>(5,911,180.92)</u>	<u>6,829,048.46</u>	<u>(283,951.54)</u>	-3.99%
<b>OPERATING EXPENSES</b>				
NATURAL GAS PURCHASES	1,398,248.22	1,355,633.09	298,866.91	18.06%
SALARIES AND WAGES	677,026.94	372,433.19	347,566.81	48.27%
PAYROLL TAXES AND BENEFITS	328,908.49	318,276.05	38,723.95	10.85%
CONTRACT SERVICES	167,843.00	\$57,084.00	115,516.00	66.93%
DEPRECIATION	-	-	-	#DIV/0!
EQUIPMENT EXPENSES	31,137.04	70,355.52	(33,355.52)	-90.15%
EQUIPMENT RENTAL	10,766.40	8,803.20	2,696.80	23.45%
MAINTENANCE	119,646.73	127,839.24	2,460.76	1.89%
SMALL TOOLS AND SUPPLIES	12,928.48	858.24	12,141.76	93.40%
UTILITIES	15,730.37	5,635.56	10,564.44	65.21%
INSURANCE	102,519.75	94,658.87	9,341.13	8.98%
MISCELLANEOUS	48,321.58	\$8,141.04	40,858.96	83.39%
OFFICE EXPENSE	10,338.74	10,335.12	864.88	7.72%
PROFESSIONAL FEES	82,990.00	16,466.10	66,533.90	80.16%
TELEPHONE EXPENSE	18,378.96	19,452.48	547.52	2.74%
BAD DEBT EXPENSE	13,870.47	13,554.36	1,445.64	9.64%
TOTAL OPERATING EXPENSES	<u>3,038,655.17</u>	<u>2,479,526.06</u>	<u>914,773.94</u>	26.95%
OPERATING INCOME (LOSS) BEFORE DEPRECIATION	(2,872,525.75)	4,349,522.40	630,822.40	
DEPRECIATION	220,000.00	-	220,000.00	100.00%
OPERATING INCOME (LOSS) AFTER DEPRECIATION	<u>(2,652,525.75)</u>	<u>4,349,522.40</u>	<u>850,822.40</u>	
ADD:				
NONOPERATING REVENUES	(151,168.98)	197,430.83	36,930.83	23.01%
DONATIONS	\$0.00	-	\$0.00	#DIV/0!
TRANSFERS IN	\$0.00	\$0.00	\$0.00	#DIV/0!
LESS:				
NONOPERATING EXPENSES	78,544.17	\$80,469.96	130.04	0.16%
TRANSFERS OUT	3,020,000.00	3,245,000.00	-	0.00%
GAS DEPARTMENT NET INCOME (LOSS)	<u>\$ 294,849.44</u>	<u>\$ 1,221,483.27</u>	<u>\$ 887,883.27</u>	



## CITY OF WALKER - ENTERPRISE FUND

## SEWER DEPARTMENT STATEMENT OF NET

FOR PERIOD ENDED 01/31/21

## INCOME (LOSS) FROM OPERATIONS

	PRIOR YEAR 1/31/2020	CURRENT YEAR 1/31/2021	ORIGINAL BUDGET	BUDGET
<b>OPERATING REVENUES</b>				
CHARGES FOR SERVICES	\$ 81,588.66	\$ 80,323.37	\$ 990,000.00	\$ 990,000.00
WASTE MANAGEMENT FEES-CHEMICALS		-	-	-
DELINQUENT CHARGES	2,140.80	1,320.49	12,000.00	12,000.00
MISCELLANEOUS CHARGES	400.00	375.00	5,400.00	5,400.00
TOTAL OPERATING REVENUES	84,129.46	82,018.86	1,007,400.00	1,007,400.00
<b>OPERATING EXPENSES</b>				
SALARIES AND WAGES	54,717.59	30,312.21	420,000.00	420,000.00
PAYROLL TAXES AND BENEFITS	16,104.90	15,037.95	106,000.00	106,000.00
CONTRACT SERVICES	1,306.46	1,368.02	35,700.00	35,700.00
EQUIPMENT EXPENSES	171.01	463.82	5,200.00	5,200.00
EQUIPMENT RENTAL	5,315.60	4,065.60	80,000.00	80,000.00
LAB FEES	1,493.41	1,009.00	30,000.00	30,000.00
MAINTENANCE	14,624.87	1,441.60	333,200.00	333,200.00
MAINTENANCE-WASTE MGMT CHEMICALS	-	-	-	-
SMALL TOOLS AND SUPPLIES	69.03	179.54	11,000.00	11,000.00
UTILITIES	9,239.47	580.71	141,000.00	141,000.00
INSURANCE	1,164.25	613.43	33,000.00	33,000.00
MISCELLANEOUS	504.54	141.13	18,750.00	18,750.00
OFFICE EXPENSE	1,079.37	112.63	2,900.00	2,900.00
PROFESSIONAL FEES	750.00	750.00	56,100.00	56,100.00
TELEPHONE EXPENSE	857.44	1,196.24	9,300.00	9,300.00
BAD DEBT EXPENSE	68.04	0.28	2,100.00	2,100.00
TOTAL OPERATING EXPENSES	107,465.98	57,272.16	1,284,250.00	1,284,250.00
OPERATING INCOME (LOSS) BEFORE DEPRECIATION	(23,336.52)	24,746.70	(276,850.00)	(276,850.00)
DEPRECIATION	-	-	454,400.00	454,400.00
OPERATING INCOME (LOSS) AFTER DEPRECIATION	(23,336.52)	24,746.70	(731,250.00)	(731,250.00)
ADD:				
NONOPERATING REVENUES	-	-	500.00	500.00
TRANSFERS IN	80,000.00	80,000.00	960,000.00	960,000.00
LESS:				
NONOPERATING EXPENSES	1,179.24	1,179.24	22,000.00	22,000.00
SEWER DEPARTMENT NET INCOME (LOSS)	\$ 55,484.24	\$ 103,567.46	\$ 207,250.00	\$ 207,250.00

## 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
<b>OPERATING REVENUES</b>				
CHARGES FOR SERVICES	\$ (909,676.63)	\$ 998,664.04	\$ 8,664.04	0.88%
WASTE MANAGEMENT FEES-CHEMICALS	-	-	-	#DIV/0!
DELINQUENT CHARGES	(10,679.51)	15,845.88	3,845.88	32.05%
MISCELLANEOUS CHARGES	(5,025.00)	4,500.00	(900.00)	-16.67%
TOTAL OPERATING REVENUES	<u>(925,381.14)</u>	<u>1,019,009.92</u>	<u>11,609.92</u>	1.15%
<b>OPERATING EXPENSES</b>				
SALARIES AND WAGES	389,687.79	262,705.82	157,294.18	37.45%
PAYROLL TAXES AND BENEFITS	90,962.05	170,281.06	(64,281.06)	-60.64%
CONTRACT SERVICES	34,331.98	16,416.24	19,283.76	54.02%
EQUIPMENT EXPENSES	4,736.18	5,565.84	(365.84)	-7.04%
EQUIPMENT RENTAL	75,934.40	48,787.20	31,212.80	39.02%
LAB FEES	28,991.00	12,108.00	17,892.00	59.64%
MAINTENANCE	331,758.40	17,299.20	315,900.80	94.81%
MAINTENANCE-WASTE MGMT CHEMICALS	-	-	-	#DIV/0!
SMALL TOOLS AND SUPPLIES	10,820.46	2,154.48	8,845.52	80.41%
UTILITIES	140,419.29	6,968.52	134,031.48	95.06%
INSURANCE	32,386.57	25,907.57	7,092.43	21.49%
MISCELLANEOUS	18,608.87	1,693.56	17,056.44	90.97%
OFFICE EXPENSE	2,787.37	1,351.56	1,548.44	53.39%
PROFESSIONAL FEES	55,350.00	18,239.10	37,860.90	67.49%
TELEPHONE EXPENSE	8,103.76	14,354.88	(5,054.88)	-54.35%
BAD DEBT EXPENSE	2,099.72	3.36	2,096.64	99.84%
TOTAL OPERATING EXPENSES	<u>1,226,977.84</u>	<u>603,836.39</u>	<u>680,413.61</u>	52.98%
OPERATING INCOME (LOSS) BEFORE DEPRECIATION	301,596.70	415,173.53	692,023.53	
DEPRECIATION	454,400.00	-	454,400.00	100.00%
OPERATING INCOME (LOSS) AFTER DEPRECIATION	<u>755,996.70</u>	<u>415,173.53</u>	<u>1,146,423.53</u>	
ADD:				
NONOPERATING REVENUES	(500.00)	479.12	(20.88)	-4.18%
TRANSFERS IN	(880,000.00)	960,000.00	-	0.00%
LESS:				
NONOPERATING EXPENSES	20,820.76	19,150.88	2,849.12	12.95%
SEWER DEPARTMENT NET INCOME (LOSS)	<u>\$ (103,682.54)</u>	<u>\$ 1,356,501.77</u>	<u>\$ 1,149,251.77</u>	

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

FOR PERIOD ENDED 01/31/21

INCOME (LOSS) FROM OPERATIONS	PRIOR YEAR <u>1/31/2020</u>	CURRENT YEAR <u>1/31/2021</u>	ORIGINAL <u>BUDGET</u>	<u>BUDGET</u>
<b>OPERATING REVENUES</b>				
CHARGES FOR SERVICES	\$ 130,313.60	\$ 106,417.03	\$ 1,600,000.00	\$ 1,600,000.00
DELINQUENT CHARGES	3,942.38	2,326.50	20,000.00	20,000.00
MISCELLANEOUS CHARGES	13,319.82	15,988.00	210,500.00	210,500.00
TOTAL OPERATING REVENUES	<u>147,575.80</u>	<u>124,731.53</u>	<u>1,830,500.00</u>	<u>1,830,500.00</u>
<b>OPERATING EXPENSES</b>				
SALARIES AND WAGES	37,713.87	27,823.04	375,000.00	375,000.00
PAYROLL TAXES AND BENEFITS	31,938.94	21,040.41	237,000.00	237,000.00
CONTRACT SERVICES	36,298.87	36,409.68	458,000.00	458,000.00
EQUIPMENT EXPENSES	1,610.91	1,471.80	24,000.00	24,000.00
EQUIPMENT RENTAL	774.02	690.60	13,100.00	13,100.00
LAB FEES	392.50	17.50	18,000.00	18,000.00
MAINTENANCE	2,853.75	33,108.53	446,900.00	446,900.00
SMALL TOOLS AND SUPPLIES	891.54	240.80	16,000.00	16,000.00
UTILITIES	5,966.35	2,058.10	81,000.00	81,000.00
INSURANCE	1,164.25	740.12	72,000.00	72,000.00
MISCELLANEOUS	1,153.96	765.38	66,400.00	66,400.00
OFFICE EXPENSE	452.61	595.40	9,500.00	9,500.00
PROFESSIONAL FEES	-	50.00	36,000.00	36,000.00
TELEPHONE EXPENSE	1,000.24	906.65	10,700.00	10,700.00
BAD DEBT EXPENSE	196.30	266.04	11,000.00	11,000.00
TOTAL OPERATING EXPENSES	<u>122,408.11</u>	<u>126,184.05</u>	<u>1,874,600.00</u>	<u>1,874,600.00</u>
OPERATING INCOME (LOSS) BEFORE DEPRECIATION	25,167.69	(1,452.52)	(44,100.00)	(44,100.00)
DEPRECIATION	-	-	262,500.00	262,500.00
OPERATING INCOME (LOSS) AFTER DEPRECIATION	25,167.69	(1,452.52)	(306,600.00)	(306,600.00)
ADD: NONOPERATING REVENUES	180.00	270.00	2,000.00	2,000.00
LESS: NONOPERATING EXPENSES	1,024.98	1,024.98	35,000.00	35,000.00
WATER DEPARTMENT NET INCOME (LOSS)	<u>\$ 24,322.71</u>	<u>\$ (2,207.50)</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
<b>OPERATING REVENUES</b>				
CHARGES FOR SERVICES	\$ (1,493,582.97)	\$ 1,582,500.13	\$ (17,499.87)	-1.09%
DELINQUENT CHARGES	(17,673.50)	27,918.00	7,918.00	39.59%
MISCELLANEOUS CHARGES	(194,512.00)	191,856.00	(18,644.00)	-8.86%
TOTAL OPERATING REVENUES	<u>(1,705,768.47)</u>	<u>1,802,274.13</u>	<u>(28,225.87)</u>	-1.54%
<b>OPERATING EXPENSES</b>				
SALARIES AND WAGES	347,176.96	241,133.01	133,866.99	35.70%
PAYROLL TAXES AND BENEFITS	215,959.59	242,548.35	(5,548.35)	-2.34%
CONTRACT SERVICES	421,590.32	436,916.16	21,083.84	4.60%
EQUIPMENT EXPENSES	22,528.20	17,661.60	6,338.40	26.41%
EQUIPMENT RENTAL	12,409.40	8,287.20	4,812.80	36.74%
LAB FEES	17,982.50	210.00	17,790.00	98.83%
MAINTENANCE	413,791.47	(251,404.84)	698,304.84	156.26%
SMALL TOOLS AND SUPPLIES	15,759.20	2,889.60	13,110.40	81.94%
UTILITIES	78,941.90	24,697.20	56,302.80	69.51%
INSURANCE	71,259.88	64,034.22	7,965.78	11.06%
MISCELLANEOUS	65,634.62	9,184.56	57,215.44	86.17%
OFFICE EXPENSE	8,904.60	7,144.80	2,355.20	24.79%
PROFESSIONAL FEES	35,950.00	7,569.00	28,431.00	78.98%
TELEPHONE EXPENSE	9,793.35	10,879.80	(179.80)	-1.68%
BAD DEBT EXPENSE	10,733.96	3,192.48	7,807.52	70.98%
TOTAL OPERATING EXPENSES	<u>1,748,415.95</u>	<u>824,943.14</u>	<u>1,049,656.86</u>	55.99%
OPERATING INCOME (LOSS) BEFORE DEPRECIATION	42,647.48	977,330.99	1,021,430.99	
DEPRECIATION	262,500.00	-	262,500.00	100.00%
OPERATING INCOME (LOSS) AFTER DEPRECIATION	<u>305,147.48</u>	<u>977,330.99</u>	<u>1,283,930.99</u>	
ADD: NONOPERATING REVENUES	(1,730.00)	3,240.00	1,240.00	62.00%
LESS: NONOPERATING EXPENSES	33,975.02	31,299.76	3,700.24	10.57%
WATER DEPARTMENT NET INCOME (LOSS)	<u>\$ 337,392.50</u>	<u>\$ 949,271.23</u>	<u>\$ 1,288,871.23</u>	

## CITY OF WALKER - ENTERPRISE FUND

## GARBAGE DEPARTMENT STATEMENT OF NET

## INCOME (LOSS) FROM OPERATIONS

FOR PERIOD ENDED 01/31/21

	PRIOR YEAR <u>1/31/2020</u>	CURRENT YEAR <u>1/31/2021</u>	ORIGINAL <u>BUDGET</u>	<u>BUDGET</u>
<b>OPERATING REVENUES</b>				
CHARGES FOR SERVICES	\$ 34,299.15	\$ 34,932.26	\$ 435,000.00	\$ 435,000.00
DELINQUENT CHARGES	878.54	471.91	3,500.00	3,500.00
MISCELLANEOUS CHARGES	-	-	200.00	200.00
TOTAL OPERATING REVENUES	<u>35,177.69</u>	<u>35,404.17</u>	<u>438,700.00</u>	<u>438,700.00</u>
<b>OPERATING EXPENSES</b>				
CONTRACT SERVICES	65,100.76	67,422.92	420,000.00	420,000.00
OFFICE EXPENSE	-	-	-	-
PROFESSIONAL FEES	-	-	3,400.00	3,400.00
BAD DEBT EXPENSE	20.96	-	600.00	600.00
TOTAL OPERATING EXPENSES	<u>65,121.72</u>	<u>67,422.92</u>	<u>424,000.00</u>	<u>424,000.00</u>
OPERATING INCOME (LOSS)	<u>(29,944.03)</u>	<u>(32,018.75)</u>	<u>14,700.00</u>	<u>14,700.00</u>
GARBAGE DEPARTMENT NET INCOME (LOSS)	<u>\$ (29,944.03)</u>	<u>\$ (32,018.75)</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
<b>OPERATING REVENUES</b>				
CHARGES FOR SERVICES	\$ (400,067.74)	\$ 418,659.01	\$ (16,340.99)	-3.76%
DELINQUENT CHARGES	(3,028.09)	5,662.92	2,162.92	61.80%
MISCELLANEOUS CHARGES	(200.00)	-	(200.00)	-100.00%
TOTAL OPERATING REVENUES	<u>(403,295.83)</u>	<u>424,321.93</u>	<u>(14,378.07)</u>	-3.28%
<b>OPERATING EXPENSES</b>				
CONTRACT SERVICES	352,577.08	1,104,793.36	(684,793.36)	-163.05%
OFFICE EXPENSE	-	-	-	#DIV/0!
PROFESSIONAL FEES	3,400.00	2,132.10	1,267.90	37.29%
BAD DEBT EXPENSE	600.00	-	600.00	100.00%
TOTAL OPERATING EXPENSES	<u>356,577.08</u>	<u>1,106,925.46</u>	<u>(682,925.46)</u>	-161.07%
OPERATING INCOME (LOSS)	<u>(46,718.75)</u>	<u>(682,603.53)</u>	<u>(697,303.53)</u>	
GARBAGE DEPARTMENT NET INCOME (LOSS)	<u>\$ (46,718.75)</u>	<u>\$ (682,603.53)</u>	<u>\$ (697,303.53)</u>	



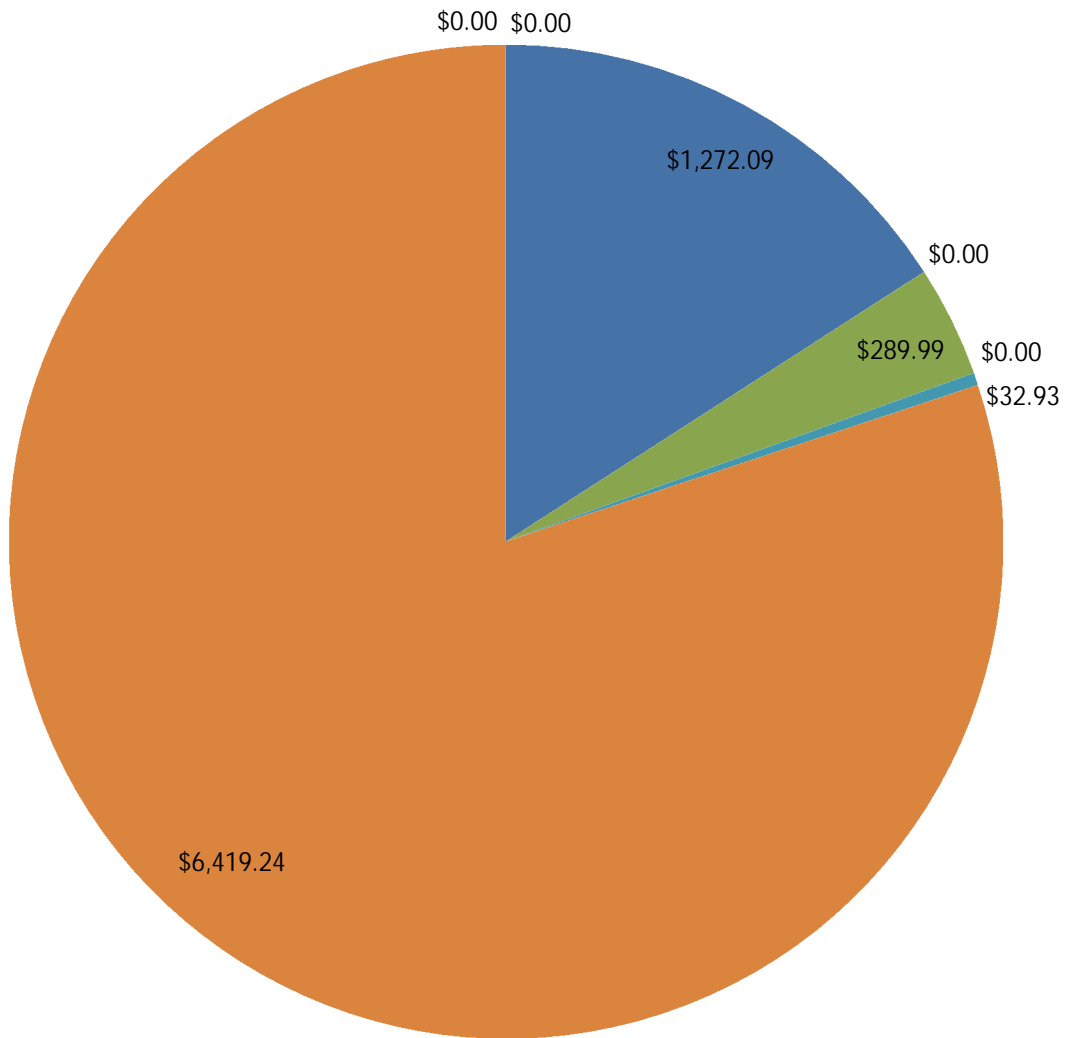
# Capital Outlay

Total Costs through

January 31, 2021

\$8,014.25

- 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 01/31/21

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	3,901,923.99	3,900,651.90	1,272.09	25,000.00	23,727.91
5780	190001	1-Admin	City Hall	5,082,812.42	5,082,812.42	-	2,450,000.00	2,450,000.00
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	1,560,256.65	1,559,966.66	289.99	-	(289.99)
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	-	-	-	-	-
5780	200009	5-Streets	Aydell Lane Improvements	34,530.00	34,530.00	-	70,000.00	70,000.00
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				10,972,401.28	10,970,806.27	1,595.01	4,564,000.00	4,562,404.99

CITY OF WALKER - ENTERPRISE FUND  
CAPITAL OUTLAY DETAIL

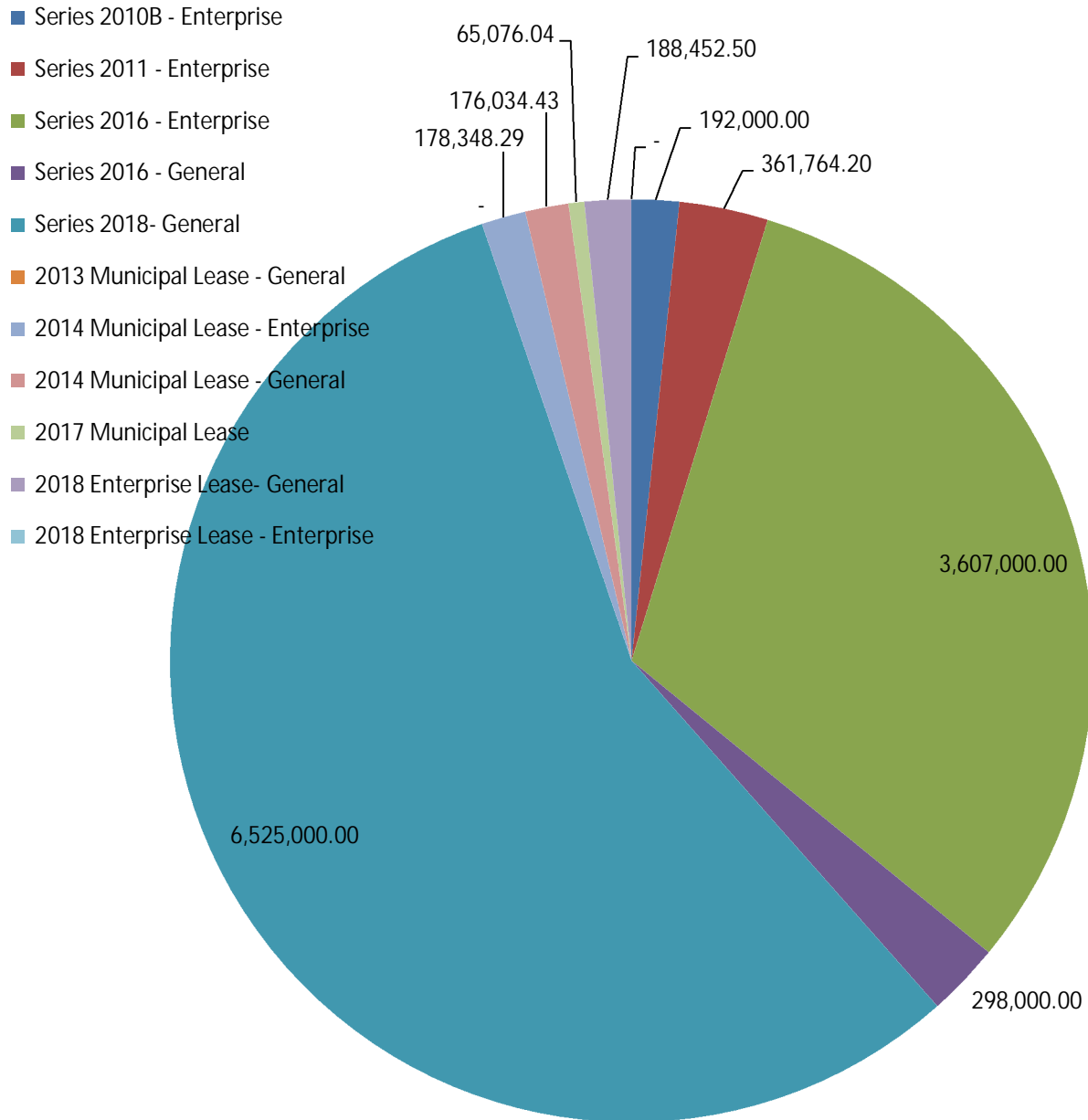
FOR PERIOD ENDED 01/31/21

Acct #	Project #	Dept	Description	PRIOR YRS COSTS	CURRENT YR COSTS	TOTAL COSTS	TOTAL BUDGET	BUDGET REMAINING
1680	190003	6-Gas	OLOL Demco ROW Gas Line Ext	2,920.00	-	2,920.00	300,000.00	300,000.00
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	-	1,154.00	50,000.00	50,000.00
1680	190004	7-Sewer	Sewer Expansion Below I-12	107,278.79	-	107,278.79	700,000.00	700,000.00
1680	180005	7-Sewer	Sewer Hazard Mitigation	-	-	-	-	-
1680	200001	8-Water	Buddy Ellis Rd to Indigo Trails	67,229.82	-	67,229.82	275,000.00	275,000.00
			split 6,7,8	-	-	-	-	-
			split 7,8	-	-	-	-	-
			TOTAL ENTERPRISE FUND CAPITAL OUTLAY	\$ 182,929.23	\$ 6,419.24	\$ 189,348.47	\$ 1,575,000.00	\$ 1,568,580.76



# Debt Service

Total Outstanding as of January 31, 2021 \$ 11,591,675.46



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

FOR PERIOD ENDED 01/31/21

Bond	Description	PRINCIPAL PAYMENTS	BUDGET	BUDGET REMAINING	12/31/2020 Principal	Payments	OUTSTANDING 1/31/2021
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	6,298.44	91,000.00	84,701.56	194,750.94	6,298.44	188,452.50
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		46,620.45	664,000.00	499,048.04			7,252,562.97

CITY OF WALKER - ENTERPRISE FUND  
DEBT SERVICE DETAIL

FOR PERIOD ENDED 01/31/21

Bond	Description	PRINCIPAL PAYMENTS	ORIGINAL BUDGET	BUDGET REMAINING	Original Principal	Outstanding 12/31/2020	OUTSTANDING 1/31/2021
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	4,537.38	60,000.00	55,462.62	182,885.67	182,885.67	178,348.29
		-	-	-	-	-	-
	TOTAL ENTERPRISE FUND DEBT SERVICE	4,537.38	331,000.00	326,462.62			4,339,112.49



# General Fixed Assets and Long Term Debt



CITY OF WALKER  
GENERAL FIXED ASSETS  
BALANCE SHEET  
As of January 31, 2021

	<u>Current Month</u>	<u>Prior Year</u>
<b>ASSETS</b>		
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>
 <b>TOTAL FUND ASSETS</b>	 <u><u>\$12,699,247.60</u></u>	 <u><u>\$ 12,699,247.60</u></u>
 <b>LIABILITIES</b>		
 <b>TOTAL LIABILITIES</b>	 <u><u>-</u></u>	 <u><u>-</u></u>
 <b>FUND BALANCE</b>		
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>
<b>NET PROFIT LOSS</b>		
 <b>TOTAL FUND BALANCE</b>	 <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 January 31, 2021

	<u>Current Month</u>	<u>Prior Month</u>	<u>Prior Year</u>
<b>ASSETS</b>			
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
<b>TOTAL FUND ASSETS</b>	<u>120,360.33</u>	<u>120,360.33</u>	<u>120,360.33</u>
<b>LIABILITIES</b>			
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
<b>TOTAL LIABILITIES</b>	<u>8,259,858.35</u>	<u>8,259,858.35</u>	<u>8,259,858.35</u>
<b>FUND BALANCE</b>			
Reserved for Debt Service	-	-	-
Unreserved	(8,139,498.02)	(8,139,498.02)	(8,139,498.02)
<b>NET PROFIT LOSS</b>			
<b>TOTAL FUND BALANCE</b>	<u>(8,139,498.02)</u>	<u>(8,139,498.02)</u>	<u>(8,139,498.02)</u>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<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*