

City of Walker
Financial Report
November 2018

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

January 14, 2019

Members of the Council:

Presented herein are the revenue and expense statements of the City of Walker for the period ending November 30, 2018. The year-to-date actual revenue, expense, and change in fund balance/net assets presented in the statements is summarized below.

	GENERAL FUND	SPECIAL REVENUE FUND	ENTERPRISE FUND	GOVERNMENT WIDE
Actual YTD Fund Revenue	\$ 4,946,003	\$ 1,313,898	\$ 9,231,777	\$ 15,491,678
Actual YTD Fund Expense	(7,442,515)	(316,305)	(5,906,503)	(13,665,323)
Other Financing Sources (Uses)	8,148	-	-	8,148
Net Profit (Loss) Before Transfer	(2,488,364)	997,593	3,325,274	<u>\$ 1,834,503</u>
Transfers In (Out)	3,807,336	(1,184,394)	(2,622,942)	<u>\$ -</u>
Net Change in Fund Balance	<u>\$ 1,318,972</u>	<u>\$ (186,801)</u>		
Net Change in Net Assets			<u>\$ 702,332</u>	

Sincerely,

Mike Cotton
Financial Director

City of Walker
A Brief Look at the Numbers
Year-to-Date through November 30, 2018

	<u>General Fund</u>	<u>Special Revenue Fund</u>	<u>Enterprise Fund</u>	<u>As of Nov</u>
<u>Where do city dollars come from?</u>				
Taxes (sales, ad valorem, franchise, alcohol)	2,981,826.62	1,279,409.85		4,261,236
Licenses and Permits	428,487.41			428,487
Fines and Forfeits	995,368.75			995,369
Fees	71,627.82		-	71,628
Intergovernmental	387,517.25		\$71,743.64	459,261
Charges for Services	4,425.00		8,575,430.30	8,579,855
Proceeds from Debt	-			-
Other	84,897.67	34,488.31	584,602.59	703,989
Total	<u>4,954,150.52</u>	<u>1,313,898.16</u>	<u>9,231,776.53</u>	<u>15,499,825</u>

<u>Where do city dollars go?</u>				
General Government	2,005,504.04	21,076.94		2,026,581
Animal Control	223,169.07			223,169
Parks and Recreation	354,412.36			354,412
Police Department	2,361,497.28			2,361,497
Street Department	1,374,221.73			1,374,222
Governmental Funds Capital Outlay	1,009,183.00			1,009,183
Governmental Funds Debt Service	114,527.30	295,228.00		409,755
Gas Department			\$3,250,962.17	3,250,962
Sewer Department			1,003,492.18	1,003,492
Water Department			1,277,791.58	1,277,792
Garbage Department			374,257.28	374,257
Total	<u>7,442,514.78</u>	<u>316,304.94</u>	<u>5,906,503.21</u>	<u>13,665,322</u>

City of Walker
A Brief Look at the Numbers
Year-to-Date through November 30, 2018

<u>September 30, 2018</u>	<u>General Fund</u>	<u>Special Revenue Fund</u>	<u>Enterprise Fund</u>	<u>As of September 30, 2018</u>		<u>Inc (Dec)</u>
27.49%	3,345,905.40	1,412,498.41		4,758,404	31.03%	(497,168)
2.76%	452,140.89			452,141	2.95%	(23,654)
6.42%	728,281.93			728,282	4.75%	267,087
0.46%	60,959.44		-	60,959	0.40%	10,669
2.96%	1,595,681.95		\$63.00	1,595,745	10.41%	(1,136,484)
55.36%	9,200.00		6,984,330.01	6,993,530	45.60%	1,586,325
0.00%	-			-	0.00%	-
4.54%	59,334.46	30,016.31	658,147.35	747,498	4.87%	(43,509)
	<u>6,251,504.07</u>	<u>1,442,514.72</u>	<u>7,642,540.36</u>	<u>15,336,559</u>		<u>163,266</u>
14.83%	1,636,546.65	23,379.19		1,659,926	22.39%	366,655
1.63%	2,795.18			2,795	0.04%	220,374
2.59%	-			-	0.00%	354,412
17.28%	25,617.20			25,617	0.35%	2,335,880
10.06%	1,028.80			1,029	0.01%	1,373,193
7.39%	-			-	0.00%	1,009,183
3.00%	3,420.48	255,000.00		258,420	3.49%	151,335
23.79%			\$2,807,488.59	2,807,489	37.87%	443,473
7.34%			1,086,821.23	1,086,821	14.66%	(83,329)
9.35%			1,201,013.50	1,201,014	16.20%	76,778
2.74%			371,214.76	371,215	5.01%	3,042
	<u>1,669,408.31</u>	<u>278,379.19</u>	<u>5,466,538.08</u>	<u>7,414,326</u>		<u>6,250,996</u>

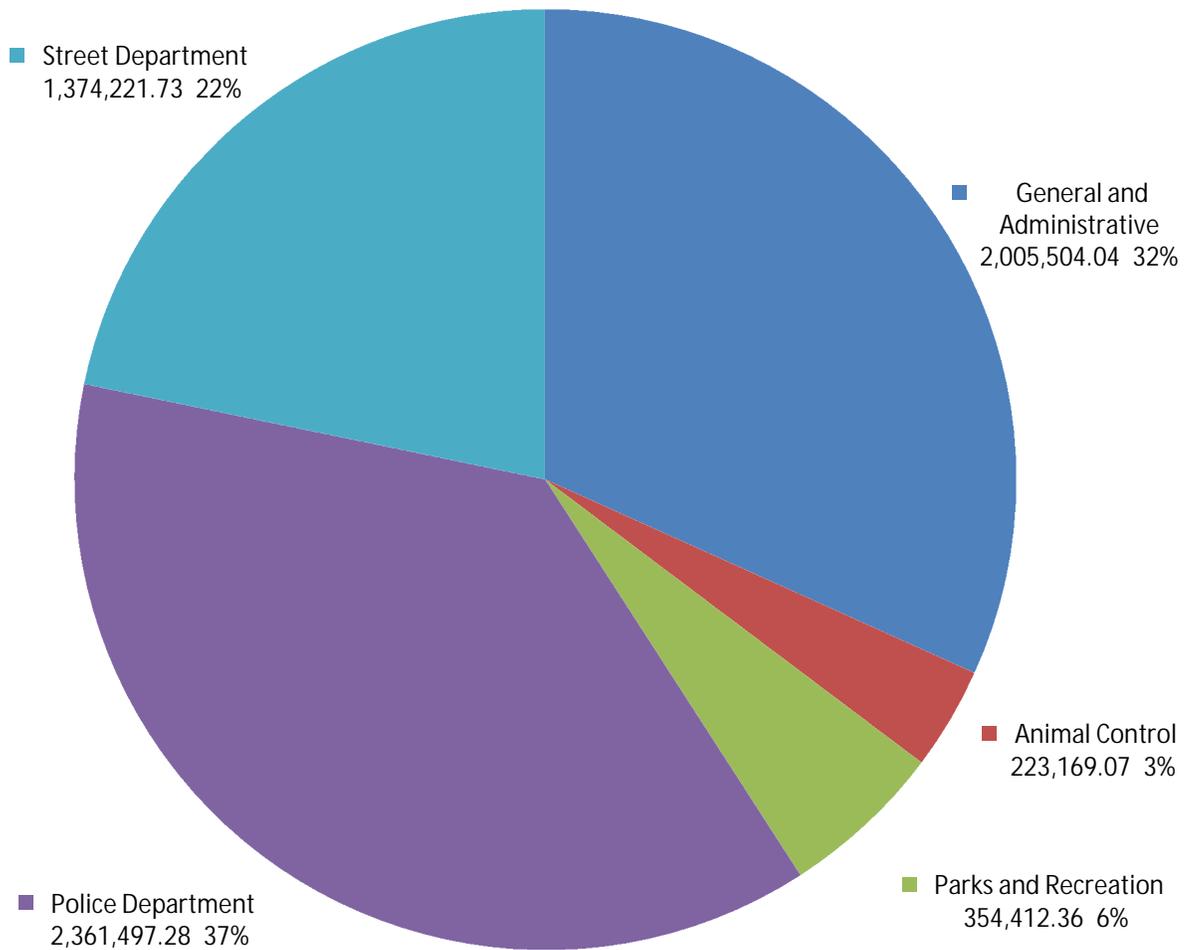
CITY OF WALKER
WHERE DO CITY DOLLARS COME FROM?
November 30, 2018

Acct#	Account Description	01 General and Administrative	02 Animal Control	03 Parks and Recreation	04 Police Department	05 Street Department	11 1/2 Cent Sales Tax	06 Gas Department	07 Sewer Department	08 Water Department	09 Garbage Department	TOTAL ALL DEPTS
TAXES												
4000	Ad Valorem Tax	68,866.35										68,866.35
4005	Alcoholic Beverage Tax	16,081.62										16,081.62
4010	Franchise Tax	338,888.18										338,888.18
4020	General/Half Cent Sales Tax	2,557,990.47					1,279,409.85					3,837,400.32
LICENSES AND PERMITS												
4015	Insurance Premium Tax	194,462.82										194,462.82
4100	Occupational Licenses	178,711.40										178,711.40
4105	Permits and Other Licenses	55,313.19										55,313.19
FINES AND FORFEITS												
4200	Fines and Forfeits	482,397.75										482,397.75
4201	Fines and Forfeits	152,132.51										152,132.51
4202	Fines and Forfeits	2,405.50										2,405.50
4203	Fines and Forfeits	0.00										0.00
4225	Court Fees	358,432.99										358,432.99
FEES												
4205	Animal Adoption		6,268.70									6,268.70
4210	Parks and Recre			52,252.12								52,252.12
4211	Tournament Fees			427.00								427.00
4212	Admission Fees			12,680.00								12,680.00
4225	Waste Management Fees					0.00						0.00
CHARGES FOR SERVICES												
4215	Charges for Ser					4,425.00		4,316,926.64	897,015.37	1,442,872.80	366,413.68	7,027,653.49
4220	Fuel Adjustment							1,552,201.81				1,552,201.81
INTERGOVERNMENTAL												
4300	Federal Grants	0.00	0.00	200,000.00	4,407.40	65,993.47		0.00	53,444.87	0.00	0.00	323,845.74
4310	State Grants	0.00	0.00	0.00	0.00	0.00		0.00	0.00	18,298.77	0.00	18,298.77
4320	Local Grants	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00
4325	Supplemental Pay				96,683.00							96,683.00
4335	Salaries - Extra Duty				20,433.38							20,433.38
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
OTHER												
4330	Subpoena Pay				4,850.00							4,850.00
4400	Christmas Donations	0.00			0.00							0.00
4402	Police Cadets				0.00							0.00
4404	School Uniform Drive				125.00							125.00
4406	Fundraising Revenue		0.00									0.00
4407	Donations - Challengers			0.00								0.00
4408	K-9 Donations			0.00								0.00
4800	Concessions			24,992.18								24,992.18
4801	Tournament Concessions			0.00								0.00
4805	Interest Income	15,894.84	0.00	0.00	0.00		34,486.31	101,092.68	0.00	0.00	0.00	151,475.83
4810	Penalties and Interest	9,007.81	0.00	0.00	0.00			89,523.23	16,814.69	30,815.28	6,083.50	152,244.51
4815	Gain on Sale of Assets	8,148.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	8,148.00
4820	Private Donations	0.00	8,791.38	-1,308.46	87.36			0.00	0.00	0.00		7,570.28
4825	Advertising Income			1,590.00								1,590.00
4830	Out of Town Fee							85,164.10		0.00		85,164.10
4835	Service Charges							83,189.00	7,417.00	89,140.34	0.00	179,746.34
4840	Tap Fees							0.00	0.00	0.00		0.00
4845	Health Fees							53,177.73				53,177.73
4850	Misc. Utility Revenue							16,552.94	1,010.00	1,516.75	0.00	19,079.69
4855	Recovery of Bad Debt							978.15	92.25	948.43	91.11	2,109.94
4860	Promotional / Comm Events	1,688.41	200.60	85.00	8,050.50	2,695.05	0.00	695.41	300.00	0.00	0.00	13,714.97
4899	Miscellaneous Income	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4999	Budget Clearing	3,803,486.08	15,260.68	290,717.84	771,572.40	73,113.52	1,313,898.16	6,246,323.96	976,094.18	1,636,770.10	372,988.29	15,498,825.21
TOTAL												
											Total General Fund	4,954,150.52
											Total Enterprise Fund	9,231,776.53

Acct#	Account Description	01 General and Administration	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	867,768.12	112,914.01	86,100.00	924,667.81	321,263.36		449,639.93	285,247.89	286,963.89	0.00	3,338,524.04
5001	Salaries-Regula				55,384.56							62,768.12
5002	Salaries-Regula											35,384.56
5003	Salaries-Regula	48,904.04										48,904.04
5004	Salaries-Regula				13,950.00							13,950.00
5010	Salaries-Overit	16,480.20	611.07	765.00	125,765.13	10,223.85		30,185.79	42,036.38	31,296.68		257,364.10
5015	Salaries-Grants	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00		9,662.90
5016	Salaries-Grants				9,662.90							9,662.90
5017	Salaries-Grants				0.00							0.00
5018	Salaries-Grants				0.00							0.00
5019	Salaries-Grants				0.00							0.00
5020	Salaries-Grants				0.00							0.00
5025	Salaries-Grants	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00		0.00
5025	Salaries-Grants	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00		0.00
5030	Student Labor	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00		0.00
5032	Vაკates	55,000.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00		55,000.00
5035	Compensation of	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00		0.00
5040	Supplemental Pa	0.00	0.00	0.00	96,688.57			0.00	0.00	0.00		96,688.57
5041	Salaries-Supple	0.00	0.00	0.00	1,300.00			0.00	0.00	0.00		1,300.00
5042	Unused	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00		0.00
5045	Salaries - Terri	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00		0.00
5049	Capitalized Sal	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00		0.00
5050	Retirement Cont	58,884.15	7,453.40	3,522.89	244,738.37	16,813.05		36,316.22	21,157.47	7,859.24		152,005.32
5051	Retirement Cont				63,208.28	6,778.60		27,946.75	17,481.07	19,453.71		244,738.37
5055	F.I.C.A. Tax	14,782.12	1,565.31	1,191.75	16,947.86	4,583.65		6,536.03	4,080.47	4,548.75		22,080.65
5056	Medicare Tax	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00		0.00
5060	Unemployment Be	1,467.93	180.51	150.39	1,710.44	529.57		737.15	397.83	584.86		5,755.98
5061	Unemployment Pa	301,445.64	39,671.78	34,943.61	365,154.59	92,308.96		196,727.40	89,232.56	109,223.56		1,229,521.65
5065	Group Health In	3,311.67	688.65	598.47	3,151.61	2,431.23		2,860.62	969.36	933.20		15,605.21
5066	Group Health In				0.00	0.00		0.00	0.00	0.00		0.00
5068	Group Health De	2,413.48	247.50	294.69	1,878.20	607.50		1,680.65	517.30	671.19		8,256.71
5069	Group Insurance	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00		0.00
5072	Other Related B	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00		0.00
5075	Taxable Fringe	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00		0.00
5080	Non-Taxable Fr	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00		0.00
5089	Capitalized Ben	16,120.38	0.00	0.00	7,459.84	2,311.00		5,616.68	3,055.00	6,938.86		41,501.76
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	8,199.20	0.00	240.00	172.90	240.00		1,090.11	0.00	612.83		10,554.64
5202	Annual Fees, Du	13,090.42	70.00	759.40	4,932.40	1,027.11		15,057.90	9,702.08	44,063.40		88,702.71
5205	Annual Fees, Du						21,076.94					2,925.00
5208	Assessor Fees	2,920.00	0.00	62.89				0.00				86,340.26
5211	Collector Fees	65,200.43	0.00	0.00								162,197.11
5213	Coroner Fees	3,490.00			66,573.76	26,586.02		31,053.89	9,232.05	14,707.87		3,480.00
5215	Fuel Expense	8,179.08	751.80	5,102.83	0.00	0.00		13,263.78	1,550.30	13,167.00		103,894.53
5220	Insurance-Vehic	12,546.53	2,692.13	800.23	44,242.29	5,033.25		66,238.98	8,465.40	34,257.89		212,650.83
5221	Insurance-Gener	45,387.77	2,041.05	4,353.64	45,670.15	5,869.15		7,619.59	9,020.31	13,046.94		131,447,024
5222	Insurance-Volkm	12,969.34	1,414.77	3,476.36	46,911.39	36,969.54		0.00	0.00	0.00		30,546.56
5225	Interest and Pe	0.00	0.00	0.00	0.00	0.00		0.00	24,747.50	5,798.06		0.00
5230	Laboratory Fees	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00		0.00
5235	Maintenance-Lan	7,133.08	8,601.98	15,285.09	3,035.33	1,762.70		1,850.90	2,144.94	1,194.32		41,005.34
5236	Maintenance-Bul	3,751.90	462.16	1,188.98	36,310.12	9,431.43		15,797.28	1,217.99	6,632.98		74,792.84
5237	Maintenance-Veh	1,193.61	315.49	8,622.48	1,506.52	80,443.21		5,982.85	5,218.90	7,507.32		110,807.28
5238	Maintenance-Pes	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00		0.00
5239	Maintenance-Sha	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00		0.00
5240	Maintenance-Roc	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-Tir	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00		0.00
5243	Maintenance-Rec	25,256.99	3,037.85	1,963.72	14,385.38	439,345.03		238,551.33	182,789.49	224,095.01		1,094,443.58
5249	Maintenance-Onh	0.00	0.00	0.00	0.00	4,573.46		23,687.30	8,217.68	11,901.03		92,822.43
5250	Majisrate Expense	15,000.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00		6,570.00
5250	Tap Fees - contra exp											15,000.00
5251	Water Fees - contra exp											-81,695.00
5255	Postage, Mail,	2,312.45	0.00	0.00	24.69	0.00		-75,745.00	-3,700.00	-12,250.00		15,000.00
5260	Printing	1,121.13	135.00	380.00	3,443.11	0.00		-37,280.70	4,500.00	-1,070.00		-38,150.70
5265	Rentals-Buildin	1,825.00	0.00	0.00	10,559.72	0.00		1,043.23	725.80	3,411.92		10,874.66
5266	Rentals-Equipe	5,835.73	0.00	575.84	19,167.63	5,308.21		26.24	26.24	927.50		6,946.21
5267	Rentals-Uniform	4,390.63	622.55	1,571.33	966.56	0.00		0.00	0.00	0.00		12,475.72
5268	Rentals-Other	428.00	0.00	1,232.30	2,160.00	431.60		12,469.25	40,153.88	7,918.05		91,425.69
5275	Security	2,149.94	463.98	1,124.76	3,281.52	357.90		4,616.67	1,340.02	1,599.37		16,832.85
5285	Service Charges	17,353.67	2,570.48	694.71	10,426.12	0.00		598.30	1,351.64	24.80		2,899.55
5285	Telephone Servi							0.00	0.00	0.00		9,517.84
5286	Data Lines and	43.09	29.90	314.35	60.73	0.00		5,164.98	4,849.80	3,144.46		46,348.05
5287	Wireless Commun	4,278.54	600.80	1,094.72	14,369.68	2,953.06		7,615.94	1,903.65	4,529.70		37,071.44
5290	Utilities	10,341.55	8,341.98	24,623.37	9,366.68	62,039.77		12,196.92	107,076.92	64,235.20		298,226.39
5295	Waste Disposl	0.00	0.00	5,063.67	0.00	8,126.03		0.00	12,194.75	0.00		25,494.45
5299	Other Operating	268.68	0.00	150.00	1,242.77	67.50		0.00	0.00	175.00		1,923.95
5300	Buildings, Grov	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00		0.00
5305	Chemicals	0.00	0.00	914.65	12,931.80	75.00		0.00	0.00	183,196.84		253,358.80
5310	Clomng and Un	0.00	0.00	0.00	0.00	0.00		0.00	70,221.96	75.00		14,146.45
5315	Computer Suppl	0.00	0.00	15,335.30	0.00	0.00		0.00	0.00	0.00		0.00
5325	Concession Supp	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00		0.00
5335	Household Clean	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00		0.00
5335	Medicines and V	34,450.10	3,886.49	1,758.72	16,152.64	2,254.01		3,317.67	1,534.28	0.00		3,889.49
5340	Office Supplies	0.00	1,164.21	38,335.83	162.93	0.00		0.00	0.00	0.00		64,034.96

General Fund

Total Departmental Expenditures through November 30, 2018 \$ 6,318,804.48



CITY OF WALKER
GENERAL FUND
 BALANCE SHEET
 As of November 30, 2018

	CURRENT YEAR <u>11/30/2018</u>	PRIOR YEAR <u>11/30/2017</u>	AUDITED PRIOR YEAR <u>12/31/2017</u>
ASSETS			
Cash and Cash Equivalents	1,260,157.25	320,314.39	1,640,693.09
Investments	-	-	-
Receivables:			
Ad Valorem Taxes, Net	37,089.08	108,902.67	37,089.08
Other	90,289.53	143,782.74	169,332.58
Insurance Deposits	-	70,601.00	-
Due from Other Funds	136,915.59	(946,843.60)	(1,053,269.65)
Due from Other Governments	479,816.74	655,793.57	902,027.19
Cash - Restricted	<u>2.24</u>	<u>228,046.28</u>	<u>228,332.93</u>
Total Assets	<u>\$ 2,004,270.43</u>	<u>\$ 580,597.05</u>	<u>\$ 1,924,205.22</u>
LIABILITIES			
Accounts Payable	\$ 288,775.47	\$ 243,750.16	\$ 807,341.69
Payroll Liabilities	147,492.40	198,115.03	142,565.87
Accrued Salaries and Wages	110,399.89	106,000.70	110,399.89
Due to Other Funds	<u>40,594.96</u>	<u>(226,636.68)</u>	<u>765,861.68</u>
Total Liabilities	<u>587,262.72</u>	<u>321,229.21</u>	<u>1,826,169.13</u>
FUND BALANCES			
Committed for Construction Contracts	48,613.00	50,078.00	48,613.00
Assigned to Debt Service	-	-	-
Assigned to Insurance Deposits	-	70,601.00	-
Unassigned	<u>1,368,394.71</u>	<u>138,688.84</u>	<u>49,423.09</u>
Total Fund Balances	<u>1,417,007.71</u>	<u>259,367.84</u>	<u>98,036.09</u>
Total Liabilities and Fund Balances	<u>\$ 2,004,270.43</u>	<u>\$ 580,597.05</u>	<u>\$ 1,924,205.22</u>

CITY OF WALKER
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE
For the Period Ended November 30, 2018

	CURRENT YEAR <u>11/30/18</u>	PRIOR YEAR <u>11/30/17</u>	AUDITED PRIOR YEAR <u>12/31/17</u>
Revenues:			
Taxes	2,981,826.62	3,345,905.40	3,390,801.96
Licenses and Permits	428,487.41	452,140.89	474,905.81
Fines and Forfeits	995,368.75	728,281.93	810,983.64
Interest Income	15,894.84	15,348.65	17,140.47
Fees	71,627.82	60,959.44	62,584.44
Charges for Services	4,425.00	9,200.00	13,625.00
Intergovernmental	387,517.25	1,595,681.95	669,297.53
Parks and Recreation Concessions	24,992.18	6,645.00	6,645.00
Miscellaneous	<u>35,862.65</u>	<u>37,340.81</u>	<u>50,765.02</u>
Total Revenues	4,946,002.52	6,251,504.07	5,496,748.87
Expenditures:			
Current:			
General and Administrative	2,005,504.04	1,636,546.65	1,776,711.32
Animal Control	223,169.07	195,162.92	213,943.24
Parks and Recreation	354,412.36	316,562.29	296,733.78
Police Department	2,361,497.28	2,171,166.76	2,389,635.35
Street Department	1,374,221.73	1,325,460.27	1,654,826.30
Capital Outlay	1,009,183.00	2,684,485.59	1,661,427.37
Debt Service	<u>114,527.30</u>	<u>92,996.24</u>	<u>92,996.24</u>
Total Expenditures	<u>7,442,514.78</u>	<u>8,422,380.72</u>	<u>8,086,273.60</u>
Excess (Deficiency) of Revenues over Expenditures	(2,496,512.26)	(2,170,876.65)	(2,589,524.73)
Other Financing Sources (Uses):			
Sale of Capital Assets	8,148.00	10,699.00	10,699.00
Proceeds from Debt	-	-	174,000.00
Transfers In	3,807,335.88	932,335.86	1,015,669.19
Transfers Out	<u>-</u>	<u>-</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>3,815,483.88</u>	<u>943,034.86</u>	<u>1,200,368.19</u>
Net Change in Fund Balance	1,318,971.62	(1,227,841.79)	(1,389,156.54)

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

AUDITED
 PRIOR
 YEAR
12/31/2017

PRIOR
 YEAR
11/30/2017

CURRENT
 YEAR
11/30/2018

FOR PERIOD ENDED 11/30/18

ORIGINAL
BUDGET

BUDGET

REVENUES

Taxes	3,390,801.96	3,345,905.40	2,981,826.62	2,998,500.00	3,148,500.00
Licenses and Permits	474,905.81	452,140.89	428,487.41	447,300.00	447,300.00
Fines and Forfeits	810,983.64	728,281.93	995,368.75	750,000.00	1,050,000.00
Interest Income	17,140.47	15,348.65	15,894.84	6,000.00	6,000.00
Fees	62,584.44	60,959.44	71,627.82	83,000.00	83,000.00
Charges for Services	13,625.00	9,200.00	4,425.00	9,200.00	9,200.00
Intergovernmental	669,297.53	1,595,681.95	387,517.25	4,372,227.66	438,794.31
Parks and Recreation Concessions	6,645.00	6,645.00	24,992.18	50,000.00	50,000.00
Miscellaneous	50,765.02	37,340.81	35,862.65	28,200.00	28,200.00
TOTAL GENERAL FUND REVENUES	5,496,748.87	6,251,504.07	4,946,002.52	8,744,427.66	5,260,994.31

EXPENDITURES

GENERAL AND ADMINISTRATIVE

Salaries	936,839.91	853,651.91	1,017,881.41	874,587.00	1,134,587.00
Payroll Taxes and Benefits	354,159.15	326,144.04	445,511.67	401,880.00	466,880.00
Aldermen's Per Diem	61,000.00	51,000.00	55,000.00	60,000.00	60,000.00
Advertising	11,047.61	10,499.61	8,199.20	12,000.00	12,000.00
Collection Costs	58,548.14	57,900.48	68,129.43	60,900.00	76,900.00
Bank Charges	-	-	19.81	-	-
Contracted Services	6,454.04	5,100.00	10,345.28	18,500.00	18,500.00
Coroner Fees	1,500.00	500.00	3,480.00	6,000.00	6,000.00
Court Costs	18,000.00	16,500.00	15,000.00	18,000.00	18,000.00
Depreciation	-	-	-	-	-
Economic Development	10,000.00	10,000.00	56,875.00	25,000.00	65,000.00
Grant Expenditures	-	-	-	-	-
Insurance	57,876.87	58,316.19	71,122.74	57,600.00	77,600.00
Legal and Professional	22,881.38	19,906.00	68,163.98	68,100.00	68,100.00
Membership Fees / Educational Training	28,436.31	27,665.81	29,210.80	27,000.00	27,000.00
Miscellaneous	6,340.45	5,933.35	4,888.06	25,900.00	25,900.00
Printing, Postage, and Office Supplies	58,854.41	58,259.75	38,415.22	26,300.00	36,300.00
Promotional and Community Events	23,928.70	21,343.47	21,943.03	25,000.00	25,000.00
Rental Equipment	6,921.64	6,245.73	6,263.73	7,600.00	7,600.00
Repairs and Maintenance	54,867.55	53,225.42	33,583.68	38,200.00	38,200.00
Small Tools and Supplies	10,052.69	9,733.10	2,204.34	9,000.00	9,000.00
Telephone	22,665.61	20,360.96	22,063.30	21,900.00	21,900.00
Utilities	14,956.94	14,159.42	10,341.55	22,000.00	22,000.00
Uniforms	2,110.59	1,778.50	4,930.83	10,500.00	10,500.00
Vehicle Expense	9,269.33	8,322.91	11,930.98	12,000.00	12,000.00
Total General and Administrative	1,776,711.32	1,636,546.65	2,005,504.04	1,827,967.00	2,238,967.00

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

PROJECTED THROUGH 12/31/18

	BUDGET REMAINING	Projected Actual 12/31/2018	Projected Annual Budget Remaining	% Variance
REVENUES				
Taxes	(166,673.38)	3,286,605.84	138,105.84	4.39%
Licenses and Permits	(18,812.59)	428,487.41	(18,812.59)	-4.21%
Fines and Forfeits	(54,631.25)	1,085,856.82	35,856.82	3.41%
Interest Income	9,894.84	17,339.83	11,339.83	189.00%
Fees	(11,372.18)	71,770.70	(11,229.30)	-13.53%
Charges for Services	(4,775.00)	9,200.00	-	0.00%
Intergovernmental	(51,277.06)	421,101.71	(17,692.60)	-4.03%
Parks and Recreation Concessions	(25,007.82)	50,000.00	-	0.00%
Miscellaneous	7,662.65	36,692.90	8,492.90	30.12%
TOTAL GENERAL FUND REVENUES	(314,991.79)	5,407,055.21	146,060.90	2.78%

EXPENDITURES

GENERAL AND ADMINISTRATIVE

Salaries	116,705.59	1,131,621.03	2,965.97	0.26%
Payroll Taxes and Benefits	21,368.33	484,964.70	(18,084.70)	-3.87%
Aldermen's Per Diem	5,000.00	60,000.00	-	0.00%
Advertising	3,800.80	8,944.58	3,055.42	25.46%
Collection Costs	8,770.57	76,902.92	(2.92)	0.00%
Bank Charges	(19.81)	21.61	(21.61)	#DIV/0!
Contracted Services	8,154.72	11,285.76	7,214.24	39.00%
Coroner Fees	2,520.00	3,796.36	2,203.64	36.73%
Court Costs	3,000.00	18,000.00	-	0.00%
Depreciation	-	-	-	#DIV/0!
Economic Development	8,125.00	65,000.00	-	0.00%
Grant Expenditures	-	-	-	#DIV/0!
Insurance	6,477.26	77,588.44	11.56	0.01%
Legal and Professional	(63.98)	73,764.19	(5,664.19)	-8.32%
Membership Fees / Educational Training	(2,210.80)	31,866.33	(4,866.33)	-18.02%
Miscellaneous	21,011.94	5,097.89	20,802.11	80.32%
Printing, Postage, and Office Supplies	(2,115.22)	41,907.51	(5,607.51)	-15.45%
Promotional and Community Events	3,056.97	25,855.45	(855.45)	-3.42%
Rental Equipment	1,336.27	6,833.16	766.84	10.09%
Repairs and Maintenance	4,616.32	36,636.74	1,563.26	4.09%
Small Tools and Supplies	6,795.66	2,404.73	6,595.27	73.28%
Telephone	(163.30)	24,069.06	(2,169.06)	-9.90%
Utilities	11,658.45	11,281.69	10,718.31	48.72%
Uniforms	5,569.17	5,379.09	5,120.91	48.77%
Vehicle Expense	69.02	13,015.61	(1,015.61)	-8.46%
Total General and Administrative	233,462.96	2,216,236.85	22,730.15	1.02%

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

FOR PERIOD ENDED 11/30/18

	AUDITED				
	PRIOR	PRIOR	CURRENT	ORIGINAL	
	YEAR	YEAR	YEAR	BUDGET	BUDGET
	<u>12/31/2017</u>	<u>11/30/2017</u>	<u>11/30/2018</u>		
ANIMAL CONTROL					
Salaries	116,880.47	106,881.93	113,525.08	128,100.00	128,100.00
Aldermen's Per Diem	-	-	-	-	-
Payroll Taxes and Benefits	49,394.51	46,355.42	56,606.05	58,380.00	58,380.00
Animal Care Expense	10,077.60	10,044.63	9,034.74	12,000.00	12,000.00
Depreciation	-	-	-	-	-
Economic Development	-	-	-	-	-
Grant Expenditures	-	-	-	-	-
Insurance	7,135.09	5,460.59	6,147.95	6,200.00	6,200.00
Legal and Professional	2,026.17	1,853.67	1,435.95	1,700.00	1,700.00
Membership Fees / Educational Training	320.00	320.00	70.00	900.00	900.00
Miscellaneous	506.16	463.98	463.98	700.00	700.00
Printing, Postage, and Office Supplies	1,914.64	1,898.91	1,299.21	1,200.00	1,200.00
Promotional and Community Events	-	-	-	-	-
Repairs and Maintenance	4,079.63	3,764.63	11,955.42	20,600.00	20,600.00
Small Tools and Supplies	6,179.78	4,761.28	9,250.92	11,000.00	11,000.00
Telephone	3,165.78	2,835.87	3,201.28	2,900.00	2,900.00
Utilities	8,019.75	7,455.57	8,341.98	8,000.00	8,000.00
Uniforms	322.22	271.26	622.55	1,200.00	1,200.00
Vehicle Expense	3,921.44	2,795.18	1,213.96	4,500.00	4,500.00
Total Animal Control	213,943.24	195,162.92	223,169.07	257,380.00	257,380.00
PARKS AND RECREATION					
Salaries	77,688.94	72,517.02	86,865.00	83,100.00	93,100.00
Aldermen's Per Diem	-	-	-	-	-
Payroll Taxes and Benefits	32,619.99	30,948.39	45,797.54	26,500.00	46,500.00
Bank Charges	-	-	9.70	-	-
Contracted Services	60,355.96	54,382.96	63,497.00	75,000.00	75,000.00
Concession Supplies	-	-	15,335.30	35,000.00	35,000.00
Depreciation	-	-	-	-	-
Grant Expenditures	-	-	-	-	-
Insurance	11,614.91	9,841.31	8,802.23	11,600.00	11,600.00
Legal and Professional	3,941.04	29,637.79	8,399.70	1,700.00	9,200.00
Membership Fees / Educational Training	2,597.00	2,597.00	759.40	1,500.00	1,500.00
Miscellaneous	4,022.04	3,492.91	6,680.48	5,000.00	5,000.00
Printing, Postage, and Office Supplies	1,293.73	1,293.73	2,138.72	1,700.00	1,700.00
Promotional and Community Events	-	-	-	-	-
Recreational Supplies	33,244.04	33,244.04	38,335.83	25,000.00	25,000.00
Rental Equipment	6,351.56	8,387.34	1,828.24	4,000.00	4,000.00
Repairs and Maintenance	28,898.38	38,720.87	36,722.91	43,200.00	53,200.00
Small Tools and Supplies	2,348.45	2,372.87	5,751.71	6,000.00	6,000.00
Telephone	1,820.40	1,676.39	2,103.78	2,000.00	2,000.00
Utilities	29,817.22	27,351.39	29,713.04	24,200.00	24,200.00
Uniforms	120.12	98.28	1,671.78	1,300.00	1,300.00
Total Parks and Recreation	296,733.78	316,562.29	354,412.36	346,800.00	394,300.00

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

PROJECTED THROUGH 12/31/18

	BUDGET REMAINING	Projected Actual 12/31/2018	Projected Annual Budget Remaining	% Variance
ANIMAL CONTROL				
Salaries	14,574.92	125,070.38	3,029.62	2.37%
Aldermen's Per Diem	-	-	-	#DIV/0!
Payroll Taxes and Benefits	1,773.95	61,632.23	(3,252.23)	-5.57%
Animal Care Expense	2,965.26	9,492.45	2,507.55	20.90%
Depreciation	-	-	-	#DIV/0!
Economic Development	-	-	-	#DIV/0!
Grant Expenditures	-	-	-	#DIV/0!
Insurance	52.05	7,772.72	(1,572.72)	-25.37%
Legal and Professional	264.05	1,474.72	225.28	13.25%
Membership Fees / Educational Training	830.00	76.36	823.64	91.52%
Miscellaneous	236.02	506.16	193.84	27.69%
Printing, Postage, and Office Supplies	(99.21)	1,417.32	(217.32)	-18.11%
Promotional and Community Events	-	-	-	#DIV/0!
Repairs and Maintenance	8,644.58	13,042.28	7,557.72	36.69%
Small Tools and Supplies	1,749.08	10,091.91	908.09	8.26%
Telephone	(301.28)	3,492.31	(592.31)	-20.42%
Utilities	(341.98)	9,100.34	(1,100.34)	-13.75%
Uniforms	577.45	679.15	520.85	43.40%
Vehicle Expense	3,286.04	1,324.32	3,175.68	70.57%
Total Animal Control	34,210.93	245,172.65	12,207.35	4.74%
PARKS AND RECREATION				
Salaries	6,235.00	96,305.33	(3,205.33)	-3.44%
Aldermen's Per Diem	-	-	-	#DIV/0!
Payroll Taxes and Benefits	702.46	49,886.63	(3,386.63)	-7.28%
Bank Charges	(9.70)	10.58	(10.58)	#DIV/0!
Contracted Services	11,503.00	69,269.45	5,730.55	7.64%
Concession Supplies	19,664.70	35,000.00	-	0.00%
Depreciation	-	-	-	#DIV/0!
Grant Expenditures	-	-	-	#DIV/0!
Insurance	2,797.77	11,731.06	(131.06)	-1.13%
Legal and Professional	800.30	8,997.06	202.94	2.21%
Membership Fees / Educational Training	740.60	759.40	740.60	49.37%
Miscellaneous	(1,680.48)	7,578.70	(2,578.70)	-51.57%
Printing, Postage, and Office Supplies	(438.72)	2,333.15	(633.15)	-37.24%
Promotional and Community Events	-	-	-	#DIV/0!
Recreational Supplies	(13,335.83)	41,820.91	(16,820.91)	-67.28%
Rental Equipment	2,171.76	1,994.45	2,005.55	50.14%
Repairs and Maintenance	16,477.09	40,061.35	13,138.65	24.70%
Small Tools and Supplies	248.29	6,274.59	(274.59)	-4.58%
Telephone	(103.78)	2,295.04	(295.04)	-14.75%
Utilities	(5,513.04)	32,414.22	(8,214.22)	-33.94%
Uniforms	(371.78)	1,823.76	(523.76)	-40.29%
Total Parks and Recreation	39,887.64	408,555.68	(14,255.68)	-3.62%

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

AUDITED

FOR PERIOD ENDED 11/30/18

PRIOR YEAR 12/31/2017 PRIOR YEAR 11/30/2017 CURRENT YEAR 11/30/2018 ORIGINAL BUDGET **BUDGET**

POLICE DEPARTMENT

Salaries	1,236,879.84	1,131,799.44	1,227,428.77	1,302,700.00	1,377,700.00
Aldermen's Per Diem	-	-	-	-	-
Payroll Taxes and Benefits	699,846.80	647,292.21	706,712.02	722,200.00	747,200.00
Contracted Services	3,355.00	3,955.00	2,448.45	5,800.00	5,800.00
Court Costs	-	-	-	-	-
Depreciation	-	-	-	-	-
Grant Expenditures	-	-	-	-	-
Insurance	187,962.70	149,743.97	136,823.83	159,100.00	159,100.00
Legal and Professional	23,183.77	21,153.77	18,368.92	33,400.00	33,400.00
Membership Fees / Educational Training	11,158.56	11,048.56	12,392.24	13,000.00	13,000.00
Miscellaneous	17,455.76	16,167.92	16,968.96	17,500.00	17,500.00
Printing, Postage, and Office Supplies	10,622.35	10,110.16	19,590.44	8,700.00	21,400.00
Promotional and Community Events	379.43	93.54	1,279.06	1,000.00	1,000.00
Rental Equipment	16,653.72	15,410.65	19,383.63	19,000.00	19,000.00
Repairs and Maintenance	21,658.73	15,047.29	18,929.03	33,800.00	33,800.00
Small Tools and Supplies	20,488.35	20,258.50	26,905.79	31,000.00	46,300.00
Telephone	32,581.78	30,748.30	24,795.72	32,500.00	32,500.00
Utilities	9,617.80	8,810.36	9,366.68	9,500.00	9,500.00
Uniforms	15,320.71	14,366.74	17,219.86	18,000.00	18,000.00
Vehicle Expense	82,470.05	75,160.35	102,883.88	80,000.00	112,000.00
Total Police Department	2,389,635.35	2,171,166.76	2,361,497.28	2,487,200.00	2,647,200.00

STREET DEPARTMENT

Salaries	474,415.60	442,486.78	331,487.21	532,770.00	362,770.00
Aldermen's Per Diem	-	-	-	-	-
Payroll Taxes and Benefits	228,305.60	215,879.04	137,525.71	256,515.00	166,515.00
Contracted Services	41,330.72	38,112.15	77,782.63	93,000.00	93,000.00
Depreciation	-	-	-	-	-
Equipment Expense	113,641.06	107,044.79	116,460.66	112,900.00	152,900.00
Grant Expenditures	-	-	-	-	-
Insurance	103,983.58	74,157.71	57,891.94	79,900.00	79,900.00
Landscaping and Beautification	-	-	-	224,300.00	-
Legal and Professional	98,465.09	76,026.92	95,806.83	22,300.00	112,300.00
Membership Fees / Educational Training	2,714.65	2,714.65	3,338.11	3,000.00	3,000.00
Miscellaneous	1,063.21	1,029.42	1,817.57	2,900.00	2,900.00
Printing, Postage, and Office Supplies	4,027.93	3,656.59	2,254.01	1,000.00	1,000.00
Rental Equipment	11,433.51	11,237.50	5,739.81	13,400.00	13,400.00
Repairs and Maintenance	462,728.72	249,261.88	445,481.19	660,500.00	520,500.00
Small Tools and Supplies	22,726.26	21,316.73	20,896.64	23,000.00	23,000.00
Telephone	9,392.67	8,665.42	5,157.90	8,500.00	8,500.00
Utilities	79,092.17	72,555.57	70,165.80	73,400.00	73,400.00
Uniforms	1,505.53	1,315.12	2,415.72	5,100.00	5,100.00
Total Street Department	1,654,826.30	1,325,460.27	1,374,221.73	2,112,485.00	1,618,185.00

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

PROJECTED THROUGH 12/31/18

	<u>BUDGET REMAINING</u>	<u>Projected Actual 12/31/2018</u>	<u>Projected Annual Budget Remaining</u>	<u>% Variance</u>
POLICE DEPARTMENT				
Salaries	150,271.23	1,353,032.21	24,667.79	1.79%
Aldermen's Per Diem	-	-	-	#DIV/0!
Payroll Taxes and Benefits	40,487.98	768,427.10	(21,227.10)	-2.84%
Contracted Services	3,351.55	2,671.04	3,128.96	53.95%
Court Costs	-	-	-	#DIV/0!
Depreciation	-	-	-	#DIV/0!
Grant Expenditures	-	-	-	#DIV/0!
Insurance	22,276.17	191,372.54	(32,272.54)	-20.28%
Legal and Professional	15,031.08	19,121.13	14,278.87	42.75%
Membership Fees / Educational Training	607.76	13,518.81	(518.81)	-3.99%
Miscellaneous	531.04	18,511.59	(1,011.59)	-5.78%
Printing, Postage, and Office Supplies	1,809.56	21,371.38	28.62	0.13%
Promotional and Community Events	(279.06)	1,395.34	(395.34)	-39.53%
Rental Equipment	(383.63)	21,145.78	(2,145.78)	-11.29%
Repairs and Maintenance	14,870.97	20,649.85	13,150.15	38.91%
Small Tools and Supplies	19,394.21	29,351.76	16,948.24	36.61%
Telephone	7,704.28	27,049.88	5,450.12	16.77%
Utilities	133.32	10,218.20	(718.20)	-7.56%
Uniforms	780.14	18,785.30	(785.30)	-4.36%
Vehicle Expense	9,116.12	112,236.96	(236.96)	-0.21%
Total Police Department	285,702.72	2,628,858.87	18,341.13	0.69%
STREET DEPARTMENT				
Salaries	31,282.79	369,827.52	(7,057.52)	-1.95%
Aldermen's Per Diem	-	-	-	#DIV/0!
Payroll Taxes and Benefits	28,989.29	149,717.07	16,797.93	10.09%
Contracted Services	15,217.37	84,853.77	8,146.23	8.76%
Depreciation	-	-	-	#DIV/0!
Equipment Expense	36,439.34	127,047.99	25,852.01	16.91%
Grant Expenditures	-	-	-	#DIV/0!
Insurance	22,008.06	72,804.52	7,095.48	8.88%
Landscaping and Beautification	-	-	-	#DIV/0!
Legal and Professional	16,493.17	103,920.03	8,379.97	7.46%
Membership Fees / Educational Training	(338.11)	3,641.57	(641.57)	-21.39%
Miscellaneous	1,082.43	1,982.80	917.20	31.63%
Printing, Postage, and Office Supplies	(1,254.01)	2,458.92	(1,458.92)	-145.89%
Rental Equipment	7,660.19	6,261.61	7,138.39	53.27%
Repairs and Maintenance	75,018.81	484,537.78	35,962.22	6.91%
Small Tools and Supplies	2,103.36	22,796.33	203.67	0.89%
Telephone	3,342.10	5,626.80	2,873.20	33.80%
Utilities	3,234.20	76,544.51	(3,144.51)	-4.28%
Uniforms	2,684.28	2,635.33	2,464.67	48.33%
Total Street Department	243,963.27	1,514,656.55	103,528.45	6.40%

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

	AUDITED		FOR PERIOD ENDED 11/30/18		
	PRIOR YEAR <u>12/31/2017</u>	PRIOR YEAR <u>11/30/2017</u>	CURRENT YEAR <u>11/30/2018</u>	ORIGINAL BUDGET	BUDGET
Total Departmental Expenditures	6,331,849.99	5,644,898.89	6,318,804.48	7,031,832.00	7,156,032.00
Capital Outlay	1,661,427.37	2,684,485.59	1,009,183.00	5,884,670.71	1,310,274.87
Capital Lease Principal					
Capital Lease Interest					
Debt Service	92,996.24	92,996.24	114,527.30	110,700.00	110,700.00
TOTAL GENERAL FUND EXPENDITURES	8,086,273.60	8,422,380.72	7,442,514.78	13,027,202.71	8,577,006.87
EXCESS (DEIFICIENCY) OF REVENUES OVER EXPENDITURES	(2,589,524.73)	(2,170,876.65)	(2,496,512.26)	(4,282,775.05)	(3,316,012.56)
OTHER FINANCING SOURCES (USES)					
Sale of Capital Assets	10,699.00	10,699.00	8,148.00	-	-
Proceeds from Debt	174,000.00	-	-	-	-
Transfers In	1,015,669.19	932,335.86	3,807,335.88	4,382,200.00	4,015,700.00
Transfers Out					
Total Other Financing Sources (Uses)	1,200,368.19	943,034.86	3,815,483.88	4,382,200.00	4,015,700.00
NET CHANGE IN FUND BALANCE	(1,389,156.54)	(1,227,841.79)	1,318,971.62	99,424.95	699,687.44
FUND BALANCE AT BEGINNING OF YEAR	1,487,192.63	1,487,209.63	98,036.09	100,560.00	100,560.00
FUND BALANCE AT END OF YEAR	\$ 98,036.09	\$ 259,367.84	\$ 1,417,007.71	\$ 199,984.95	\$ 800,247.44
	\$ 98,036.09	\$ 259,367.84	\$ 1,417,007.71		
	\$ (0.00)	\$ 0.00	\$ -		
TOTAL REVENUE CHECK					\$ 9,276,694.31

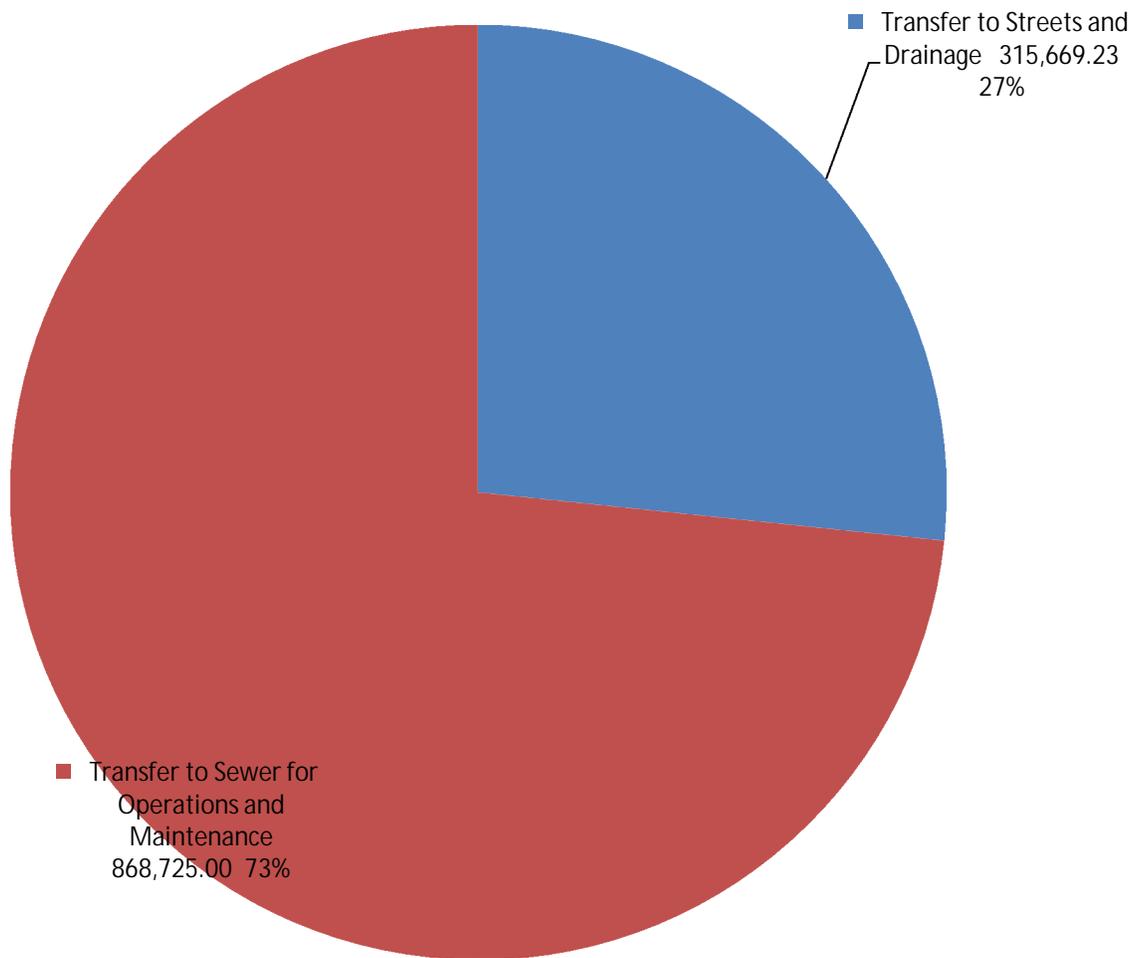
CITY OF WALKER - GENERAL FUND
 STATEMENT OF REVENUES, EXPENDITURES,
 AND CHANGES IN FUND BALANCE -
 BUDGET AND ACTUAL

	<u>BUDGET REMAINING</u>	<u>PROJECTED THROUGH 12/31/18</u>		
		<u>Projected Actual 12/31/2018</u>	<u>Projected Annual Budget Remaining</u>	<u>% Variance</u>
Total Departmental Expenditures	837,227.52	7,013,480.60	142,551.40	1.99%
Capital Outlay	301,091.87	1,316,631.45	(6,356.58)	-0.49%
Capital Lease Principal		-		
Capital Lease Interest		-		
Debt Service	<u>(3,827.30)</u>	<u>110,700.00</u>	<u>-</u>	0.00%
TOTAL GENERAL FUND EXPENDITURES	<u>1,134,492.09</u>	<u>8,440,812.05</u>	<u>136,194.82</u>	1.59%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	819,500.30	(3,033,756.84)	282,255.72	
OTHER FINANCING SOURCES (USES)				
Sale of Capital Assets	8,148.00	8,148.00	8,148.00	#DIV/0!
	-	-	-	#DIV/0!
Proceeds from Debt	-	-	-	#DIV/0!
Transfers In	(208,364.12)	4,015,700.00	-	0.00%
Transfers Out				
Total Other Financing Sources (Uses)	<u>(200,216.12)</u>	<u>4,023,848.00</u>	<u>8,148.00</u>	0.20%
NET CHANGE IN FUND BALANCE	<u>619,284.18</u>	<u>990,091.16</u>	<u>290,403.72</u>	
FUND BALANCE AT BEGINNING OF YEAR		98,036.09		
FUND BALANCE AT END OF YEAR		<u>\$ 1,088,127.25</u>		

TOTAL REVENUE CHECK

Special Revenue Fund

Expenditures/Uses through November 30, 2018 \$ 396,144.40



CITY OF WALKER
SPECIAL REVENUE FUND
 BALANCE SHEET
 As of November 30, 2018

	CURRENT YEAR <u>11/30/2018</u>	PRIOR YEAR <u>11/30/2017</u>	AUDITED PRIOR YEAR <u>12/31/2017</u>
ASSETS			
Cash and Cash Equivalents	\$ 2,599,861.64	\$ 2,387,675.28	\$ 2,246,394.16
Due from Other Governments	238,090.46	325,287.66	238,090.46
Due from Other Funds	(175,763.00)	(175,763.00)	(149,704.00)
Cash - Restricted	<u>-</u>	<u>-</u>	<u>-</u>
Total Assets	<u>\$ 2,662,189.10</u>	<u>\$ 2,537,199.94</u>	<u>\$ 2,334,780.62</u>
LIABILITIES			
Due to Other Funds	<u>\$ 333,656.80</u>	<u>\$ 299,759.79</u>	<u>\$ (53,268.51)</u>
Total Liabilities	<u>333,656.80</u>	<u>299,759.79</u>	<u>(53,268.51)</u>
FUND BALANCE			
Assigned to Special Revenue Fund	2,328,532.30	2,237,440.15	2,388,049.13
Unassigned	<u>-</u>	<u>-</u>	<u>-</u>
Total Fund Balance	<u>2,328,532.30</u>	<u>2,237,440.15</u>	<u>2,388,049.13</u>
Total Liabilities and Fund Balance	<u>\$ 2,662,189.10</u>	<u>\$ 2,537,199.94</u>	<u>\$ 2,334,780.62</u>

CITY OF WALKER
SPECIAL REVENUE FUND
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE
For the Period Ended November 30, 2018

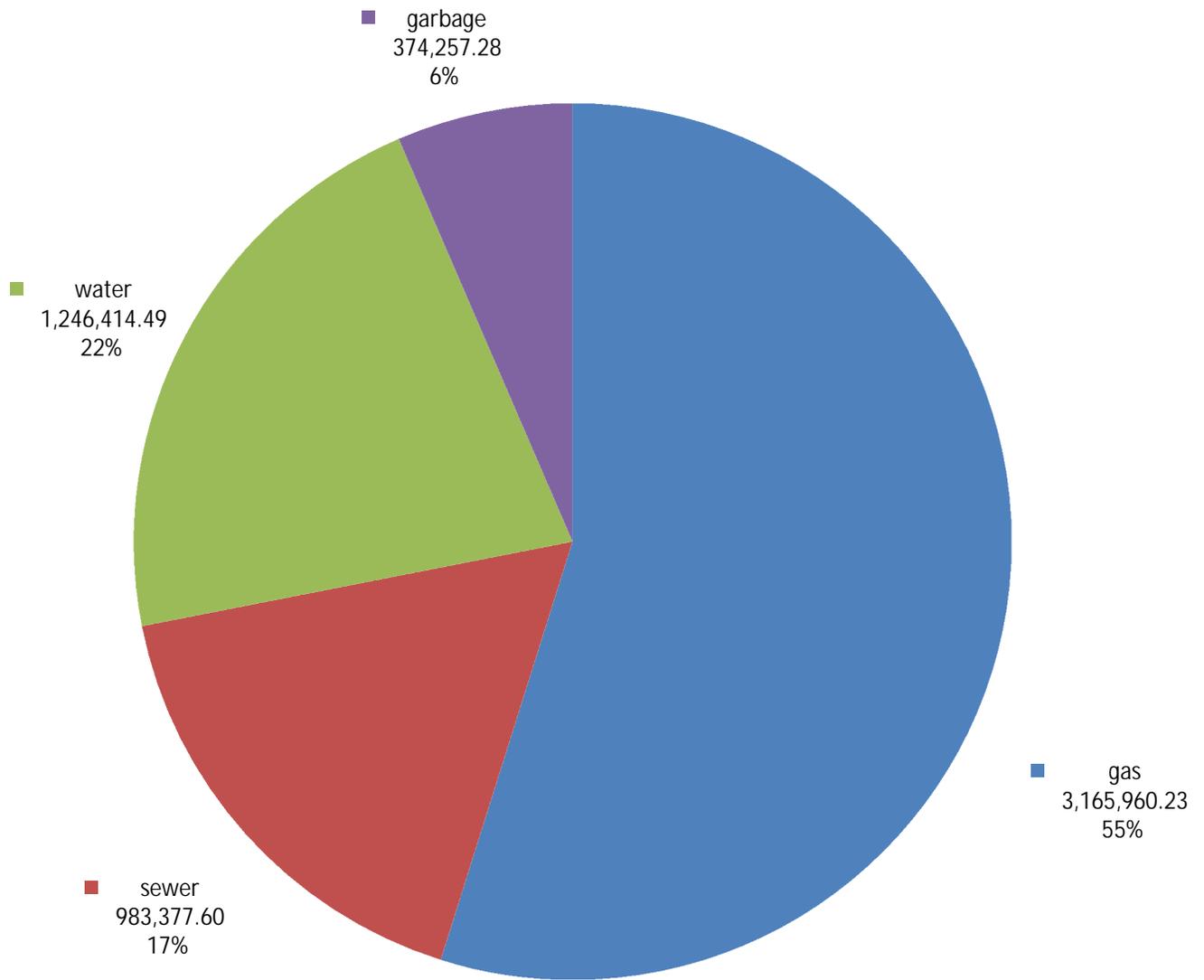
	CURRENT YEAR <u>11/30/18</u>	PRIOR YEAR <u>11/30/17</u>	AUDITED PRIOR YEAR <u>12/31/17</u>
Revenues:			
Taxes	\$ 1,279,409.85	\$ 1,412,498.41	\$ 1,431,091.39
Interest Income	<u>34,488.31</u>	<u>30,016.31</u>	<u>34,143.72</u>
Total Revenues	1,313,898.16	1,442,514.72	1,465,235.11
Expenditures:			
General Expenses	21,076.94	23,379.19	23,703.86
Debt Service	<u>295,228.00</u>	<u>295,228.00</u>	<u>296,076.44</u>
Total Expenditures	<u>316,304.94</u>	<u>318,607.19</u>	<u>319,780.30</u>
Excess (Deficiency) of Revenues over Expenditures	997,593.22	1,123,907.53	1,145,454.81
Other Financing Sources (Uses):			
Issuance of Bonds	-	-	-
Payment to Refund Bonds	-	-	-
Discounts on Bond Issuance	-	-	-
Transfers Out	<u>(1,184,394.23)</u>	<u>(754,710.29)</u>	<u>(826,168.96)</u>
Total Other Financing Sources (Uses)	<u>(1,184,394.23)</u>	<u>(754,710.29)</u>	<u>(826,168.96)</u>
Net Change in Fund Balance	(186,801.01)	369,197.24	319,285.85
Fund Balance at Beginning of Year	<u>2,388,048.85</u>	<u>2,068,763.28</u>	<u>2,068,763.00</u>
Fund Balance at End of Year	<u>\$ 2,201,247.84</u>	<u>\$ 2,437,960.52</u>	<u>\$ 2,388,048.85</u>
Transfer to Streets and Drainage	315,669.23	11,751.92	15,668.92
Transfer to Sewer for Operations and Maintenance	868,725.00	742,958.37	810,500.04
Transfer to Sewer for Infrastructure Improvement	-	-	-
check balance	<u>-</u>	<u>-</u>	<u>-</u>

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

	FOR PERIOD ENDED 11/30/18				PROJECTED THROUGH 12/31/18			
	PRIOR YEAR 11/30/2017	CURRENT YEAR 11/30/2018	ORIGINAL BUDGET	BUDGET	BUDGET REMAINING	Projected Actual 12/31/2018	Projected Annual Budget Remaining	% Variance
Revenues:								
Taxes	1,412,498.41	1,279,409.85	1,250,000.00	1,350,000.00	(70,590.15)	1,387,313.86	37,313.86	2.76%
Interest	30,016.31	34,488.31	15,000.00	35,000.00	(511.69)	37,623.61	2,623.61	7.50%
Miscellaneous	-	-	-	-	-	-	-	#DIV/0!
Total Revenues	1,442,514.72	1,313,898.16	1,265,000.00	1,385,000.00	(71,101.84)	1,424,937.47	39,937.47	2.88%
Expenditures:								
General Expenses	23,379.19	21,076.94	25,000.00	25,000.00	3,923.06	22,993.03	2,006.97	8.03%
Debt Service	255,000.00	295,228.00	283,568.00	295,228.00	-	295,228.00	-	0.00%
Total Expenditures	278,379.19	316,304.94	308,568.00	320,228.00	3,923.06	318,221.03	2,006.97	0.63%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	1,164,135.53	997,593.22	956,432.00	1,064,772.00	(67,178.78)	1,106,716.44	41,944.44	
Other Financing Sources (Uses):								
Issuance of Bonds	-	-	-	-	-	-	-	#DIV/0!
Payment to Refund Bonds	-	-	-	-	-	-	-	#DIV/0!
Discounts on Bond Issuance	-	-	-	-	-	-	-	
Transfers Out	(754,710.29)	(1,184,394.23)	(1,563,400.00)	(1,263,400.00)	(79,005.77)	(1,263,400.00)	-	0.00%
Total Other Financing Sources (Uses)	(754,710.29)	(1,184,394.23)	(1,563,400.00)	(1,263,400.00)	(79,005.77)	(1,263,400.00)	-	0.00%
NET CHANGE IN FUND BALANCE	409,425.24	(186,801.01)	(606,968.00)	(198,628.00)	11,826.99	(156,683.56)	\$ 41,944.44	21.12%

Enterprise Fund

Total Operating Expenditures through November 30, 2018 \$ 5,906,503.21



CITY OF WALKER
ENTERPRISE FUND
STATEMENT OF NET POSITION
As of November 30, 2018

	CURRENT YEAR <u>11/30/2018</u>	PRIOR YEAR <u>11/30/2017</u>	AUDITED PRIOR YEAR <u>12/31/2017</u>
Current Assets:			
Cash and Cash Equivalents	8,927,090.61	6,611,574.85	7,752,874.55
Due from Other Funds	<u>546,898.29</u>	<u>2,123,909.71</u>	<u>1,411,855.25</u>
	9,473,988.90	8,735,484.56	9,164,729.80
Receivables:			
Accounts, Net	848,664.19	679,624.19	979,684.27
Unbilled Utility Sales	751,691.89	570,130.23	751,691.89
Due from Other Governments	<u>-</u>	<u>-</u>	<u>47,211.55</u>
	1,600,356.08	1,249,754.42	1,778,587.71
Inventory, at Cost	221,459.20	214,810.99	221,459.20
Prepaid Expenses	<u>51,428.72</u>	<u>81,066.08</u>	<u>51,428.72</u>
Total Current Assets	11,347,232.90	10,281,116.05	11,216,205.43
Noncurrent Assets:			
Restricted Cash, Cash Equivalents, and Investments:			
Revenue Bond Covenant Accounts	302,228.09	285,055.70	343,052.49
Investments - Customer Deposits	776,261.96	774,399.35	769,636.86
Unamortized Bond Issuance Costs	30,106.00	31,096.00	30,106.00
Capital Assets, at Cost (Net of Accumulated Depreciation)	<u>15,930,995.65</u>	<u>14,544,632.47</u>	<u>15,730,504.40</u>
Total Noncurrent Assets	<u>17,039,591.70</u>	<u>15,635,183.52</u>	<u>16,873,299.75</u>
Total Assets	<u>\$ 28,894,469.60</u>	<u>\$ 26,440,631.57</u>	<u>\$ 28,597,150.18</u>

CITY OF WALKER
ENTERPRISE FUND
STATEMENT OF NET POSITION
As of November 30, 2018

	CURRENT YEAR <u>11/30/2018</u>	PRIOR YEAR <u>11/30/2017</u>	AUDITED PRIOR YEAR <u>12/31/2017</u>
Current Liabilities:			
Accounts Payable	\$ 266,216.09	\$ 232,764.09	\$ 353,894.18
Accrued Salaries and Wages	41,726.40	40,600.52	41,726.40
Accumulated Unpaid Vacation	24,387.00	24,387.00	24,387.00
Customers' Deposits	773,218.06	755,821.93	758,642.03
Due to Other Funds	67,473.00	(254,277.50)	94,264.57
Other Current Liabilities	96,403.07	83,654.78	116,459.04
Bonds Payable	272,496.00	267,264.00	272,496.00
Municipal Lease	23,054.71	22,601.71	23,054.71
Accrued Bond Interest	32,042.56	32,042.56	32,042.56
Total Current Liabilities	<u>1,597,016.89</u>	<u>1,204,859.09</u>	<u>1,716,966.49</u>
Noncurrent Liabilities:			
Bonds Payable - Less Current Portion	4,607,475.58	4,904,335.23	4,892,538.23
Relocation of Utilities	-	-	-
Accumulated Unpaid Vacation	<u>73,158.99</u>	<u>59,673.59</u>	<u>73,158.99</u>
Total Noncurrent Liabilities	<u>4,680,634.57</u>	<u>4,964,008.82</u>	<u>4,965,697.22</u>
Total Liabilities	<u>6,277,651.46</u>	<u>6,168,867.91</u>	<u>6,682,663.71</u>
Net Assets:			
Invested in Capital Assets, Net of Related Debt	13,860,237.00	8,685,967.00	13,860,238.00
Reserved for Debt Service	311,009.00	302,266.00	311,009.00
Unrestricted	<u>8,445,572.14</u>	<u>11,283,530.66</u>	<u>7,743,239.47</u>
Total Net Position	<u>22,616,818.14</u>	<u>20,271,763.66</u>	<u>21,914,486.47</u>
Total Liabilities and Net Position	<u>\$ 28,894,469.60</u>	<u>\$ 26,440,631.57</u>	<u>\$ 28,597,150.18</u>

CITY OF WALKER
ENTERPRISE FUND (GAS, SEWER, WATER, & GARBAGE)
STATEMENT OF REVENUES, EXPENSES
AND CHANGES IN NET ASSETS
For the Period Ended November 30, 2018

	CURRENT YEAR <u>11/30/18</u>	PRIOR YEAR <u>11/30/17</u>	AUDITED PRIOR YEAR <u>12/31/17</u>
Operating Revenues:			
Charges for Services	\$ 8,162,949.11	\$ 6,984,330.01	\$ 8,006,996.15
Waste Management CNG	412,481.19	414,957.34	490,654.26
Waste Management Fees	-	-	-
Waste Management Fees - Chemicals	-	-	-
Delinquent Charges	143,236.70	122,832.37	132,208.96
Miscellaneous Charges	<u>320,198.11</u>	<u>338,733.69</u>	<u>364,333.96</u>
Total Operating Revenues	9,038,865.11	7,860,853.41	8,994,193.33
Operating Expenses:			
Natural Gas Purchases	1,749,661.56	1,487,941.13	1,657,426.70
Salaries and Wages	1,107,370.56	1,032,098.73	1,148,041.96
Payroll Taxes and Benefits	549,896.14	528,669.66	558,439.31
Contract Services	715,618.40	588,087.00	629,912.91
Depreciation	-	-	-
Equipment Expense	78,652.07	81,431.64	88,333.97
Equipment Rental	60,812.83	75,987.99	83,340.93
Lab Fees	30,546.56	30,815.25	33,573.95
Maintenance	842,033.27	802,424.84	894,080.05
Maintenance - Waste Management Chem	-	-	-
Small Tools and Supplies	20,851.99	29,304.07	31,841.08
Utilities	195,701.79	187,947.00	204,878.22
Insurance Expense	166,632.91	152,019.08	182,673.55
Miscellaneous Expense	94,784.59	134,506.22	131,122.09
Office Expense	18,664.47	18,789.95	16,292.78
Professional Fees	83,704.32	150,864.10	75,259.26
Telephone Expense	27,542.92	25,181.79	27,677.91
Bad Debt Expense	<u>27,535.22</u>	<u>32,138.44</u>	<u>32,138.44</u>
Total Operating Expenses	<u>5,770,009.60</u>	<u>5,358,206.89</u>	<u>5,795,033.11</u>
Operating Income (Loss) Before Depreciation	3,268,855.51	2,502,646.52	3,199,160.22
Depreciation	<u>-</u>	<u>-</u>	<u>767,875.00</u>
Operating Income (Loss) After Depreciation	3,268,855.51	2,502,646.52	2,431,285.22
Add:			
Nonoperating Revenues	192,911.42	196,581.29	1,964,347.11
Donations	-	-	-
Transfers In	868,725.00	742,958.37	810,500.04
Less:			
Nonoperating Expenses	136,493.61	108,331.19	146,215.24
Transfers Out	<u>3,491,666.65</u>	<u>916,666.63</u>	<u>999,999.96</u>
Change in Net Assets	702,331.67	2,417,188.36	4,059,917.17

CITY OF WALKER - ENTERPRISE FUND
GAS DEPARTMENT STATEMENT OF NET

FOR PERIOD ENDED 11/30/18

INCOME (LOSS) FROM OPERATIONS	PRIOR YEAR <u>11/30/2017</u>	CURRENT YEAR <u>11/30/2018</u>	ORIGINAL <u>BUDGET</u>	<u>BUDGET</u>
OPERATING REVENUES				
CHARGES FOR SERVICES	\$ 4,268,439.84	\$ 5,417,726.11	\$ 4,829,814.31	\$ 5,629,814.31
WASTE MANAGEMENT CNG	457,197.24	451,402.34	499,685.69	499,685.69
DELINQUENT CHARGES	76,122.87	89,523.23	67,300.00	67,300.00
MISCELLANEOUS CHARGES	176,655.15	169,331.25	198,100.00	198,100.00
TOTAL OPERATING REVENUES	<u>4,978,415.10</u>	<u>6,127,982.93</u>	<u>5,095,214.31</u>	<u>6,394,900.00</u>
OPERATING EXPENSES				
NATURAL GAS PURCHASES	1,487,941.13	1,749,661.56	1,213,000.00	1,963,000.00
SALARIES AND WAGES	473,065.91	479,825.72	538,860.00	538,860.00
PAYROLL TAXES AND BENEFITS	242,659.61	272,804.82	275,205.00	275,205.00
CONTRACT SERVICES	141,386.94	255,596.20	189,000.00	189,000.00
EQUIPMENT EXPENSES	58,393.39	46,861.17	48,000.00	48,000.00
EQUIPMENT RENTAL	9,187.94	12,740.90	13,100.00	13,100.00
MAINTENANCE	180,592.98	157,056.78	265,300.00	265,300.00
SMALL TOOLS AND SUPPLIES	13,561.76	8,799.78	9,100.00	9,100.00
UTILITIES	9,781.82	12,196.92	11,200.00	11,200.00
INSURANCE	61,373.69	87,123.27	87,200.00	87,200.00
MISCELLANEOUS	\$59,749.67	\$27,163.03	42,500.00	\$42,500.00
OFFICE EXPENSE	9,131.27	8,860.90	9,000.00	9,000.00
PROFESSIONAL FEES	24,301.32	16,897.10	222,100.00	222,100.00
TELEPHONE EXPENSE	13,779.13	12,850.45	9,200.00	9,200.00
BAD DEBT EXPENSE	14,805.58	17,521.63	12,600.00	12,600.00
TOTAL OPERATING EXPENSES	<u>2,799,712.14</u>	<u>3,165,960.23</u>	<u>2,945,365.00</u>	<u>3,695,365.00</u>
OPERATING INCOME (LOSS) BEFORE DEPRECIATION	2,178,702.96	2,962,022.70	2,149,849.31	2,699,535.00
DEPRECIATION	-	-	178,850.00	178,850.00
OPERATING INCOME (LOSS) AFTER DEPRECIATION	<u>2,178,702.96</u>	<u>2,962,022.70</u>	<u>1,970,999.31</u>	<u>2,520,685.00</u>
ADD: NONOPERATING REVENUES	117,708.87	118,341.03	80,900.00	79,300.00
LESS: NONOPERATING EXPENSES	\$7,776.45	\$85,001.94	\$130,500.00	\$130,500.00
TRANSFERS OUT	916,666.63	3,491,666.65	4,466,500.00	3,700,000.00
GAS DEPARTMENT NET INCOME (LOSS)	<u>\$ 1,371,968.75</u>	<u>\$ (496,304.86)</u>	<u>\$ (2,545,100.69)</u>	<u>\$ (1,230,515.00)</u>

CITY OF WALKER - ENTERPRISE FUND
GAS DEPARTMENT STATEMENT OF NET

PROJECTED THROUGH 12/31/18

INCOME (LOSS) FROM OPERATIONS

	BUDGET REMAINING	Projected Actual 12/31/2018	Projected Annual Budget Remaining	% Variance
OPERATING REVENUES				
CHARGES FOR SERVICES	\$ (212,088.20)	\$ 5,736,747.20	\$ 106,932.89	1.90%
WASTE MANAGEMENT CNG	(48,283.35)	492,438.92	(7,246.77)	(0.01)
DELINQUENT CHARGES	22,223.23	97,661.71	30,361.71	0.45
MISCELLANEOUS CHARGES	(28,768.75)	184,725.00	(13,375.00)	(0.07)
TOTAL OPERATING REVENUES	<u>(266,917.07)</u>	<u>6,511,572.83</u>	<u>116,672.83</u>	1.82%
OPERATING EXPENSES				
NATURAL GAS PURCHASES	213,338.44	1,958,310.53	4,689.47	0.24%
SALARIES AND WAGES	59,034.28	519,811.19	19,048.81	3.54%
PAYROLL TAXES AND BENEFITS	2,400.18	297,068.91	(21,863.91)	-7.94%
CONTRACT SERVICES	(66,596.20)	\$278,832.22	(89,832.22)	-47.53%
EQUIPMENT EXPENSES	1,138.83	51,121.28	(3,121.28)	-6.50%
EQUIPMENT RENTAL	359.10	13,899.17	(799.17)	-6.10%
MAINTENANCE	108,243.22	171,334.66	93,965.34	35.42%
SMALL TOOLS AND SUPPLIES	300.22	9,599.76	(499.76)	-5.49%
UTILITIES	(996.92)	13,305.73	(2,105.73)	-18.80%
INSURANCE	76.73	95,303.19	(8,103.19)	-9.29%
MISCELLANEOUS	15,336.97	\$29,632.40	12,867.60	30.28%
OFFICE EXPENSE	139.10	9,666.44	(666.44)	-7.40%
PROFESSIONAL FEES	205,202.90	17,697.24	204,402.76	92.03%
TELEPHONE EXPENSE	(3,650.45)	14,018.67	(4,818.67)	-52.38%
BAD DEBT EXPENSE	(4,921.63)	19,114.51	(6,514.51)	-51.70%
TOTAL OPERATING EXPENSES	<u>529,404.77</u>	<u>3,498,715.90</u>	<u>196,649.10</u>	5.32%
OPERATING INCOME (LOSS) BEFORE DEPRECIATION	262,487.70	3,012,856.93	313,321.93	
DEPRECIATION	178,850.00	163,752.31	15,097.69	8.44%
OPERATING INCOME (LOSS) AFTER DEPRECIATION	<u>441,337.70</u>	<u>2,849,104.62</u>	<u>328,419.62</u>	
ADD: NONOPERATING REVENUES	39,041.03	119,909.06	40,609.06	51.21%
LESS: NONOPERATING EXPENSES	45,498.06	\$128,419.09	2,080.91	1.59%
TRANSFERS OUT	208,333.35	3,700,000.00	-	0.00%
GAS DEPARTMENT NET INCOME (LOSS)	<u>\$ 734,210.14</u>	<u>\$ (859,405.41)</u>	<u>\$ 371,109.59</u>	

CITY OF WALKER - ENTERPRISE FUND

SEWER DEPARTMENT STATEMENT OF NET

FOR PERIOD ENDED 11/30/18

INCOME (LOSS) FROM OPERATIONS

	PRIOR YEAR <u>11/30/2017</u>	CURRENT YEAR <u>11/30/2018</u>	ORIGINAL BUDGET	BUDGET
OPERATING REVENUES				
CHARGES FOR SERVICES	\$ 938,817.49	\$ 897,015.37	\$ 1,168,800.96	\$ 948,800.96
WASTE MANAGEMENT FEES-CHEMICALS		-	10,000.00	-
DELINQUENT CHARGES	14,046.91	16,814.69	13,000.00	13,000.00
MISCELLANEOUS CHARGES	11,062.88	7,509.25	11,600.00	11,600.00
TOTAL OPERATING REVENUES	<u>963,927.28</u>	<u>921,339.31</u>	<u>1,203,400.96</u>	<u>973,400.96</u>
OPERATING EXPENSES				
SALARIES AND WAGES	263,274.72	297,284.27	294,630.00	294,630.00
PAYROLL TAXES AND BENEFITS	118,633.42	133,869.81	134,767.36	134,767.36
CONTRACT SERVICES	12,218.26	17,626.83	23,500.00	23,500.00
EQUIPMENT EXPENSES	6,980.34	10,450.05	8,200.00	8,200.00
EQUIPMENT RENTAL	58,614.18	40,153.88	68,600.00	68,600.00
LAB FEES	25,808.75	24,747.50	28,000.00	28,000.00
MAINTENANCE	301,982.66	271,261.97	389,600.00	389,600.00
MAINTENANCE-WASTE MGMT CHEMICALS	-	-	-	-
SMALL TOOLS AND SUPPLIES	9,138.38	4,522.18	5,000.00	5,000.00
UTILITIES	121,426.09	119,271.67	147,700.00	147,700.00
INSURANCE	40,524.24	19,036.01	31,300.00	31,300.00
MISCELLANEOUS	12,724.74	14,372.10	15,500.00	15,500.00
OFFICE EXPENSE	3,639.68	2,286.32	1,500.00	1,500.00
PROFESSIONAL FEES	59,525.35	19,071.70	75,100.00	75,100.00
TELEPHONE EXPENSE	6,170.02	6,847.13	7,500.00	7,500.00
BAD DEBT EXPENSE	5,168.91	2,576.18	3,700.00	3,700.00
TOTAL OPERATING EXPENSES	<u>1,045,829.74</u>	<u>983,377.60</u>	<u>1,234,597.36</u>	<u>1,234,597.36</u>
OPERATING INCOME (LOSS) BEFORE DEPRECIATION	(81,902.46)	(62,038.29)	(31,196.40)	(261,196.40)
DEPRECIATION	-	-	423,500.00	423,500.00
OPERATING INCOME (LOSS) AFTER DEPRECIATION	(81,902.46)	(62,038.29)	(454,696.40)	(684,696.40)
ADD:				
NONOPERATING REVENUES	76,998.21	54,754.87	1,000.00	(12,200.00)
TRANSFERS IN	742,958.37	868,725.00	947,700.00	947,700.00
LESS:				
NONOPERATING EXPENSES	40,991.49	20,114.58	28,900.00	28,500.00
SEWER DEPARTMENT NET INCOME (LOSS)	<u>\$ 697,062.63</u>	<u>\$ 841,327.00</u>	<u>\$ 465,103.60</u>	<u>\$ 222,303.60</u>

CITY OF WALKER - ENTERPRISE FUND

SEWER DEPARTMENT STATEMENT OF NET

INCOME (LOSS) FROM OPERATIONS

PROJECTED THROUGH 12/31/18

	BUDGET REMAINING	Projected Actual 12/31/2018	Projected Annual Budget Remaining	% Variance
OPERATING REVENUES				
CHARGES FOR SERVICES	\$ (51,785.59)	\$ 949,044.40	\$ 243.44	0.03%
WASTE MANAGEMENT FEES-CHEMICALS	-	-	-	#DIV/0!
DELINQUENT CHARGES	3,814.69	18,343.30	5,343.30	41.10%
MISCELLANEOUS CHARGES	(4,090.75)	8,191.91	(3,408.09)	-29.38%
TOTAL OPERATING REVENUES	<u>(52,061.65)</u>	<u>975,579.61</u>	<u>2,178.65</u>	0.22%
OPERATING EXPENSES				
SALARIES AND WAGES	(2,654.27)	322,057.96	(27,427.96)	-9.31%
PAYROLL TAXES AND BENEFITS	897.55	145,716.01	(10,948.65)	-8.12%
CONTRACT SERVICES	5,873.17	19,229.27	4,270.73	18.17%
EQUIPMENT EXPENSES	(2,250.05)	11,400.06	(3,200.06)	-39.03%
EQUIPMENT RENTAL	28,446.12	43,804.23	24,795.77	36.15%
LAB FEES	3,252.50	26,997.27	1,002.73	3.58%
MAINTENANCE	118,338.03	295,922.15	93,677.85	24.04%
MAINTENANCE-WASTE MGMT CHEMICALS	-	-	-	#DIV/0!
SMALL TOOLS AND SUPPLIES	477.82	4,933.29	66.71	1.33%
UTILITIES	28,428.33	130,114.55	17,585.45	11.91%
INSURANCE	12,263.99	29,058.49	2,241.51	7.16%
MISCELLANEOUS	1,127.90	15,678.66	(178.66)	-1.15%
OFFICE EXPENSE	(786.32)	2,494.17	(994.17)	-66.28%
PROFESSIONAL FEES	56,028.30	20,389.51	54,710.49	72.85%
TELEPHONE EXPENSE	652.87	7,469.60	30.40	0.41%
BAD DEBT EXPENSE	1,123.82	2,810.38	889.62	24.04%
TOTAL OPERATING EXPENSES	<u>251,219.76</u>	<u>1,078,075.60</u>	<u>156,521.76</u>	12.68%
OPERATING INCOME (LOSS) BEFORE DEPRECIATION	199,158.11	(102,495.99)	158,700.41	
DEPRECIATION	423,500.00	454,138.42	(30,638.42)	-7.23%
OPERATING INCOME (LOSS) AFTER DEPRECIATION	<u>622,658.11</u>	<u>(556,634.41)</u>	<u>128,061.99</u>	
ADD:				
NONOPERATING REVENUES	66,954.87	(11,862.73)	337.27	-2.76%
TRANSFERS IN	(78,975.00)	947,700.00	-	0.00%
LESS:				
NONOPERATING EXPENSES	8,385.42	27,942.68	557.32	1.96%
SEWER DEPARTMENT NET INCOME (LOSS)	<u>\$ 619,023.40</u>	<u>\$ 351,260.18</u>	<u>\$ 128,956.58</u>	

CITY OF WALKER - ENTERPRISE FUND
WATER DEPARTMENT STATEMENT OF NET

FOR PERIOD ENDED 11/30/18

INCOME (LOSS) FROM OPERATIONS	PRIOR YEAR <u>11/30/2017</u>	CURRENT YEAR <u>11/30/2018</u>	ORIGINAL <u>BUDGET</u>	<u>BUDGET</u>
OPERATING REVENUES				
CHARGES FOR SERVICES	\$ 1,391,282.56	\$ 1,442,872.80	\$ 1,535,806.00	\$ 1,535,806.00
DELINQUENT CHARGES	27,266.26	30,815.28	19,800.00	19,800.00
MISCELLANEOUS CHARGES	150,772.19	143,266.50	128,300.00	148,300.00
TOTAL OPERATING REVENUES	<u>1,569,321.01</u>	<u>1,616,954.58</u>	<u>1,683,906.00</u>	<u>1,703,906.00</u>
OPERATING EXPENSES				
SALARIES AND WAGES	295,758.10	330,260.57	300,510.00	355,510.00
PAYROLL TAXES AND BENEFITS	167,376.63	143,221.51	130,104.00	130,104.00
CONTRACT SERVICES	66,648.08	70,762.52	88,000.00	148,000.00
EQUIPMENT EXPENSES	16,057.91	21,340.85	14,500.00	14,500.00
EQUIPMENT RENTAL	8,185.87	7,918.05	13,600.00	13,600.00
LAB FEES	5,006.50	5,799.06	20,000.00	20,000.00
MAINTENANCE	319,849.20	413,714.52	366,000.00	366,000.00
SMALL TOOLS AND SUPPLIES	6,603.93	7,530.03	5,800.00	5,800.00
UTILITIES	56,739.09	64,233.20	68,300.00	68,300.00
INSURANCE	49,891.59	60,473.63	53,200.00	53,200.00
MISCELLANEOUS	62,031.81	53,249.46	60,250.00	60,250.00
OFFICE EXPENSE	6,019.00	7,517.25	5,000.00	5,000.00
PROFESSIONAL FEES	64,954.42	45,680.82	58,100.00	58,100.00
TELEPHONE EXPENSE	5,232.64	7,845.34	5,900.00	5,900.00
BAD DEBT EXPENSE	11,095.48	6,867.68	7,800.00	7,800.00
TOTAL OPERATING EXPENSES	<u>1,141,450.25</u>	<u>1,246,414.49</u>	<u>1,197,064.00</u>	<u>1,312,064.00</u>
OPERATING INCOME (LOSS) BEFORE DEPRECIATION	427,870.76	370,540.09	486,842.00	391,842.00
DEPRECIATION	-	-	125,500.00	125,500.00
OPERATING INCOME (LOSS) AFTER DEPRECIATION	<u>427,870.76</u>	<u>370,540.09</u>	<u>361,342.00</u>	<u>266,342.00</u>
ADD: NONOPERATING REVENUES	1,874.21	19,815.52	20,500.00	4,200.00
LESS: NONOPERATING EXPENSES	59,563.25	31,377.09	46,600.00	46,600.00
WATER DEPARTMENT NET INCOME (LOSS)	<u>\$ 370,181.72</u>	<u>\$ 358,978.52</u>	<u>\$ 335,242.00</u>	<u>\$ 223,942.00</u>

CITY OF WALKER - ENTERPRISE FUND

WATER DEPARTMENT STATEMENT OF NET

INCOME (LOSS) FROM OPERATIONS

PROJECTED THROUGH 12/31/18

	BUDGET REMAINING	Projected Actual 12/31/2018	Projected Annual Budget Remaining	% Variance
OPERATING REVENUES				
CHARGES FOR SERVICES	\$ (92,933.20)	\$ 1,527,534.98	\$ (8,271.02)	-0.54%
DELINQUENT CHARGES	11,015.28	33,616.67	13,816.67	69.78%
MISCELLANEOUS CHARGES	(5,033.50)	156,290.73	7,990.73	5.39%
TOTAL OPERATING REVENUES	<u>(86,951.42)</u>	<u>1,717,442.38</u>	<u>13,536.38</u>	0.79%
OPERATING EXPENSES				
SALARIES AND WAGES	25,249.43	357,782.29	(2,272.29)	-0.64%
PAYROLL TAXES AND BENEFITS	(13,117.51)	156,000.27	(25,896.27)	-19.90%
CONTRACT SERVICES	77,237.48	77,195.48	70,804.52	47.84%
EQUIPMENT EXPENSES	(6,840.85)	23,280.93	(8,780.93)	-60.56%
EQUIPMENT RENTAL	5,681.95	8,637.87	4,962.13	36.49%
LAB FEES	14,200.94	6,326.25	13,673.75	68.37%
MAINTENANCE	(47,714.52)	411,478.09	(45,478.09)	-12.43%
SMALL TOOLS AND SUPPLIES	(1,730.03)	8,214.58	(2,414.58)	-41.63%
UTILITIES	4,066.80	70,072.58	(1,772.58)	-2.60%
INSURANCE	(7,273.63)	71,356.01	(18,156.01)	-34.13%
MISCELLANEOUS	7,000.54	58,090.32	2,159.68	3.58%
OFFICE EXPENSE	(2,517.25)	8,200.63	(3,200.63)	-64.01%
PROFESSIONAL FEES	12,419.18	49,374.78	8,725.22	15.02%
TELEPHONE EXPENSE	(1,945.34)	8,558.55	(2,658.55)	-45.06%
BAD DEBT EXPENSE	932.32	7,492.01	307.99	3.95%
TOTAL OPERATING EXPENSES	<u>65,649.51</u>	<u>1,322,060.64</u>	<u>(9,996.64)</u>	-0.76%
OPERATING INCOME (LOSS) BEFORE DEPRECIATION	(21,301.91)	395,381.74	3,539.74	
DEPRECIATION	125,500.00	157,663.02	(32,163.02)	-25.63%
OPERATING INCOME (LOSS) AFTER DEPRECIATION	<u>104,198.09</u>	<u>237,718.72</u>	<u>(28,623.28)</u>	
ADD: NONOPERATING REVENUES	15,615.52	23,616.93	19,416.93	462.31%
LESS: NONOPERATING EXPENSES	15,222.91	44,170.20	2,429.80	5.21%
WATER DEPARTMENT NET INCOME (LOSS)	<u>\$ 135,036.52</u>	<u>\$ 217,165.45</u>	<u>\$ (6,776.55)</u>	

CITY OF WALKER - ENTERPRISE FUND

GARBAGE DEPARTMENT STATEMENT OF NET

INCOME (LOSS) FROM OPERATIONS

FOR PERIOD ENDED 11/30/18

	PRIOR YEAR 11/30/2017	CURRENT YEAR 11/30/2018	ORIGINAL BUDGET	BUDGET
OPERATING REVENUES				
CHARGES FOR SERVICES	\$ 343,550.22	\$ 366,413.68	\$ 379,000.00	\$ 379,000.00
DELINQUENT CHARGES	5,396.33	6,083.50	6,000.00	6,000.00
MISCELLANEOUS CHARGES	243.47	91.11	300.00	300.00
TOTAL OPERATING REVENUES	349,190.02	372,588.29	385,300.00	385,300.00
OPERATING EXPENSES				
CONTRACT SERVICES	367,833.72	371,632.85	370,000.00	370,000.00
INSURANCE	229.56	-	-	-
PROFESSIONAL FEES	2,083.01	2,054.70	2,100.00	2,100.00
BAD DEBT EXPENSE	1,068.47	569.73	800.00	800.00
TOTAL OPERATING EXPENSES	371,214.76	374,257.28	372,900.00	372,900.00
OPERATING INCOME (LOSS)	(22,024.74)	(1,668.99)	12,400.00	12,400.00
GARBAGE DEPARTMENT NET INCOME (LOSS)	\$ (22,024.74)	\$ (1,668.99)	\$ 12,400.00	\$ 12,400.00

CITY OF WALKER - ENTERPRISE FUND

GARBAGE DEPARTMENT STATEMENT OF NET

INCOME (LOSS) FROM OPERATIONS

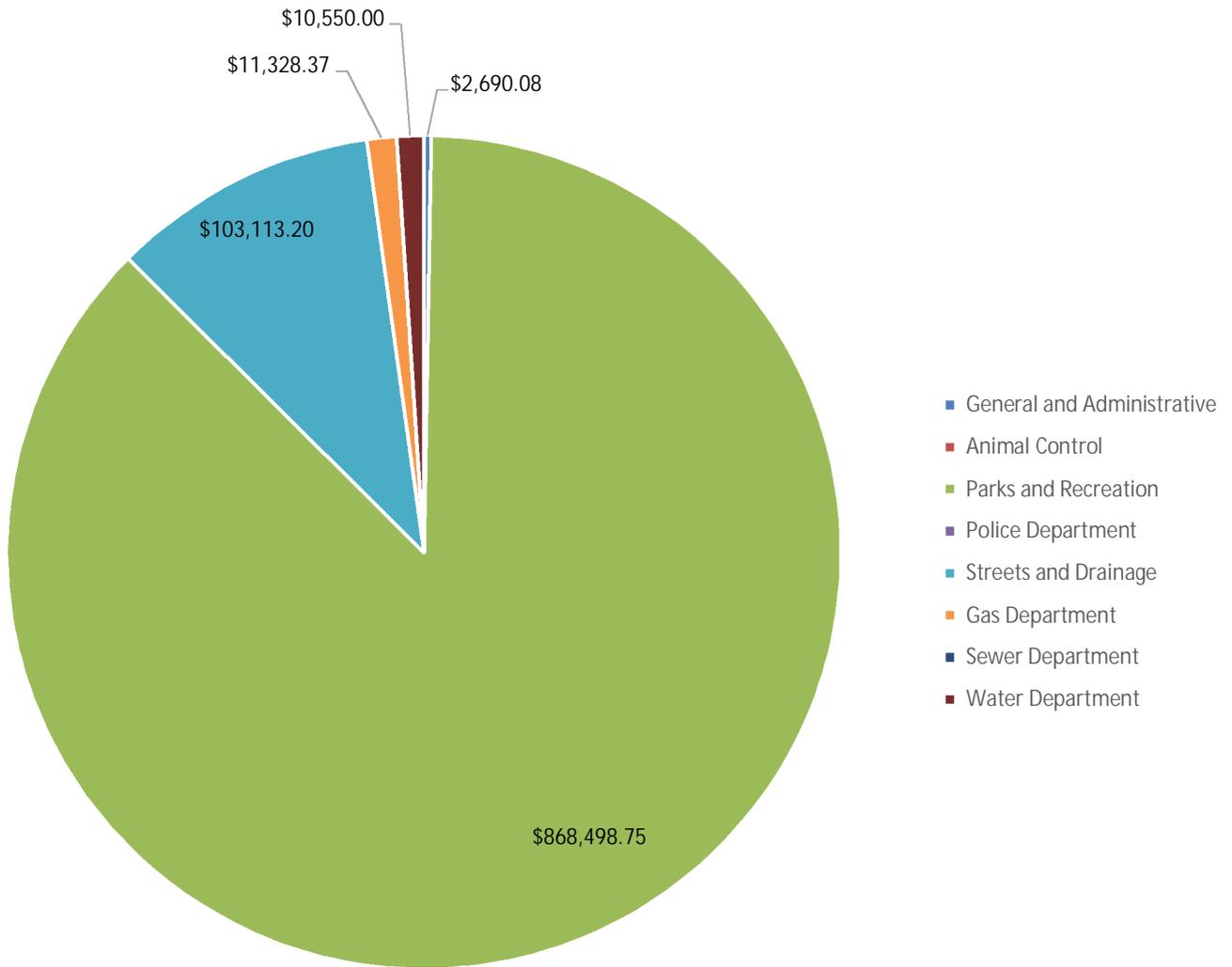
	BUDGET REMAINING	PROJECTED THROUGH 12/31/18		
		Projected Actual 12/31/2018	Projected Annual Budget Remaining	% Variance
OPERATING REVENUES				
CHARGES FOR SERVICES	\$ (12,586.32)	\$ 390,836.12	\$ 11,836.12	3.12%
DELINQUENT CHARGES	83.50	6,636.55	636.55	10.61%
MISCELLANEOUS CHARGES	(208.89)	99.39	(200.61)	-66.87%
TOTAL OPERATING REVENUES	<u>(12,711.71)</u>	<u>397,572.06</u>	<u>12,272.06</u>	3.19%
OPERATING EXPENSES				
CONTRACT SERVICES	(1,632.85)	403,051.37	(33,051.37)	-8.93%
INSURANCE	-	-	-	
PROFESSIONAL FEES	45.30	2,145.50	(45.50)	-2.17%
BAD DEBT EXPENSE	230.27	621.52	178.48	22.31%
TOTAL OPERATING EXPENSES	<u>(1,357.28)</u>	<u>405,818.39</u>	<u>(32,918.39)</u>	-8.83%
OPERATING INCOME (LOSS)	<u>(14,068.99)</u>	<u>(8,246.33)</u>	<u>(20,646.33)</u>	
GARBAGE DEPARTMENT NET INCOME (LOSS)	<u>\$ (14,068.99)</u>	<u>\$ (8,246.33)</u>	<u>\$ (20,646.33)</u>	

Capital Outlay

Total Costs through

November 30, 2018

1,016,760.78



CITY OF WALKER - GENERAL FUND
CAPITAL OUTLAY DETAIL

FOR PERIOD ENDED 09/30/18

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 Center	\$ 2,690.08	\$ -	\$ 2,690.08	\$ 4,090,932.00	\$ 4,088,241.92
5707	170001	3-Parks	Walking Trail Phase III	\$ 13,250.00	\$ -	\$ 13,250.00	\$ -	\$ (13,250.00)
5780	180001	3-Parks	Dog Park	-	-	-	-	-
5780	170005	3-Parks	Ballpark Renovations	717,729.95	65,596.74	652,133.21	675,437.86	23,304.65
5780	CFIELD	3-Parks	Challenger Field	255,566.73	56,218.44	199,348.29	124,125.45	(75,222.84)
5725		3-Parks	Field Dressing Machine	8,400.00		8,400.00	10,000.00	1,600.00
5725		3-Parks	Kabota Side by Side	8,617.25		8,617.25	15,000.00	6,382.75
5780	120006	5-Streets	Sidewalks Phase III - Grant	39,631.83		39,631.83	224,143.06	184,511.23
5780	140013	5-Streets	Industrial Park Road Phase III - Extension	63,481.37		63,481.37	745,032.34	681,550.97
5780	180003	5-Streets DPW	Peak Lane Improvements	13,825.00		13,825.00	-	(13,825.00)
TOTAL GENERAL FUND CAPITAL OUTLAY				1,123,192.21	121,815.18	1,001,377.03	5,884,670.71	4,883,293.68

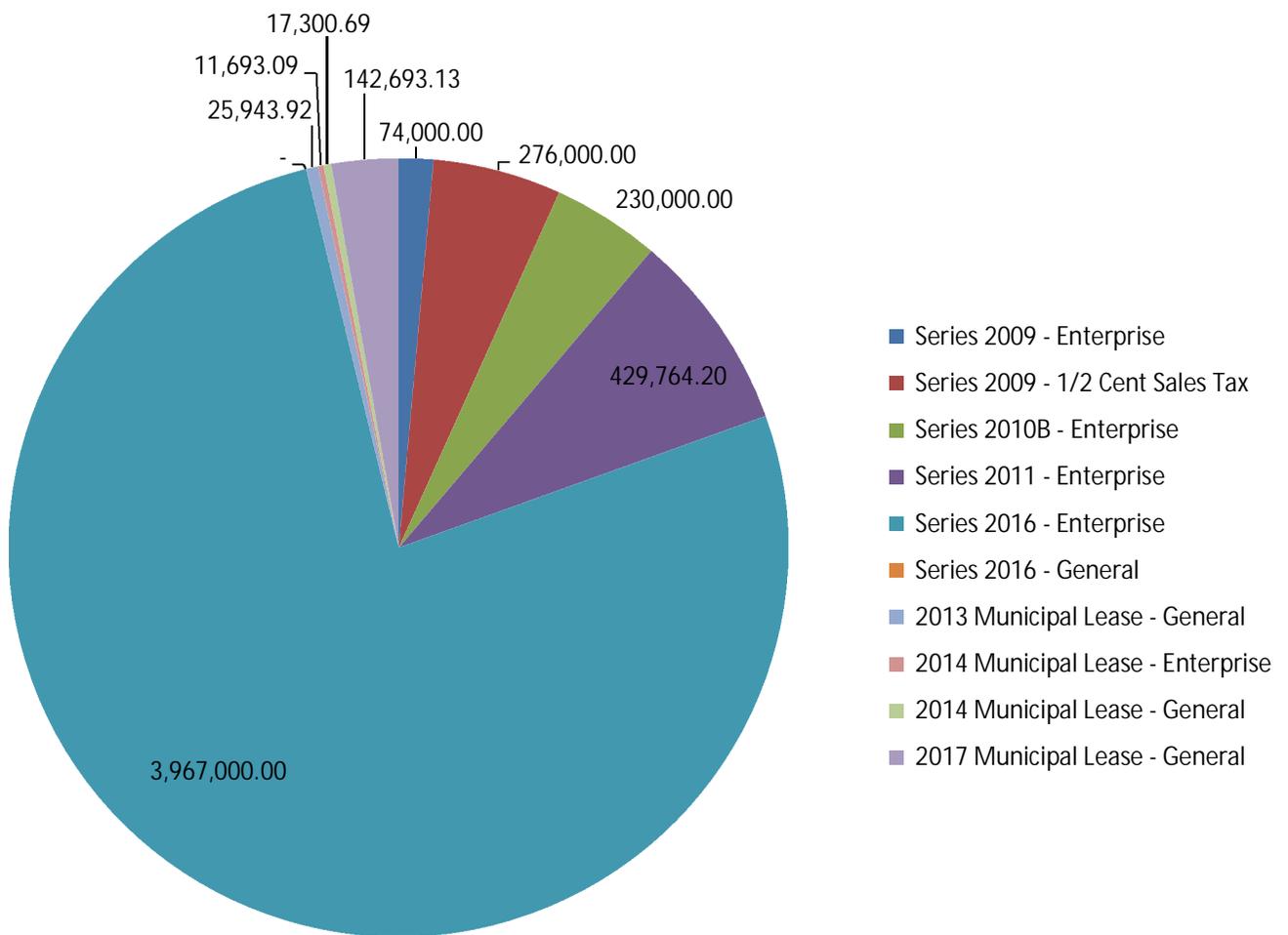
CITY OF WALKER - ENTERPRISE FUND
CAPITAL OUTLAY DETAIL

FOR PERIOD ENDED 11/30/18

Acct #	FA # or Project #	Dept	Description	PRIOR YRS		CURRENT YR		TOTAL		BUDGET	
				COSTS	COSTS	COSTS	COSTS	BUDGET	REMAINING		
1680	150001	6-Gas	Juban Road Upgrades Hwy 190 Roundabout	36,685.00	14,754.13	51,439.13	340,115.00	288,675.87			
1680	170002	6-Gas	Hwy 1026 Upgrades	3,606.10	629.62	4,235.72	70,000.00	65,764.28			
1680	160001	6-Gas	Buddy Ellis Extension	71,476.79		71,476.79	215,023.21	143,546.42			
1680	160008	6-Gas	Juban Road Upgrades Hwy 190 to I-12	4,000.00	-	4,000.00	351,400.00	347,400.00			
		7-Sewer									
			Walker North Upgrades - increase water main from 6" to 10"								
1680	170008	8-Water	447 from US Hwy 190				795,000.00	795,000.00			
		split 6,7,8 split 7,8									
		DPW									
TOTAL ENTERPRISE FUND CAPITAL OUTLAY				\$ 115,767.89	\$ 15,383.75	\$ 131,151.64	\$ 1,771,538.21	\$ 1,640,386.57			

Debt Service

Total Outstanding as of November 30, 2018 \$ 5,174,395.03



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

FOR PERIOD ENDED 11/30/18

Bond	Description	PRINCIPAL PAYMENTS	BUDGET	BUDGET REMAINING	Original Principal	Payments	OUTSTANDING 11/30/2018
Series 2009	Facilities and Community Development Authority Refunding Bonds. Total bond issue of \$7,440,000. \$4,536,000 reported in Enterprise Fund; and \$2,904,000 reported in Special Revenue Fund	265,000.00	265,000.00	-	541,000.00	265,000.00	276,000.00
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	-	-	-	-	-	-
2015 Lease	Municipal Lease Program. Total lease of \$155,200 for (4) marked and (1) unmarked police units. 1st quarterly payment due December 11, 2013. Final quarterly payment due September 11, 2018.	36,315.98	35,315.98	(1,000.00)	155,200.00	129,256.08	25,943.92
2014 Lease	Municipal Lease Program. Total lease of \$277,700 for (5) vehicles, (1) dump truck, (1) backhoe, and (1) pot hole patcher. \$165,400 accounted for herein and \$112,300 accounted for in the enterprise fund. 1st quarterly payment due July 9, 2014. Final quarterly payment due April 9, 2019	33,741.93	26,100.00	(7,641.93)	164,991.72	147,691.03	17,300.69
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.	31,306.87	31,306.87	-	174,000.00	31,306.87	142,693.13
TOTAL GENERAL AND SPECIAL REVENUE FUNDS DEBT SERVICE		366,364.78	357,722.85	(8,641.93)			461,937.74

CITY OF WALKER - ENTERPRISE FUND
DEBT SERVICE DETAIL

FOR PERIOD ENDED 11/30/18

Bond	Description	PRINCIPAL PAYMENTS	ORIGINAL BUDGET	BUDGET	BUDGET REMAINING	Original Principal	Outstanding 12/31/2017	OUTSTANDING 11/30/2018
Series 2009	Facilities and Community Development Authority Refunding Bonds. Total bond issue of \$7,440,000. \$4,536,000 reported in Enterprise Fund; and	70,000.00	70,000.00	70,000.00	-	4,536,000.00	144,000.00	74,000.00
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	140,000.00	135,000.00	135,000.00	(5,000.00)	4,536,000.00	4,107,000.00	3,967,000.00
Series 2010B	State of Louisiana Combined Utilities Revenue Bonds. Greenwhich Village water project. Total bond issue \$364,000.	18,000.00	18,000.00	18,000.00	-	364,000.00	248,000.00	230,000.00
Series 2011	State of Louisiana Combined Utilities Revenue Bonds. East Side sewer force main. Total bond issue \$750,000.	34,000.00	33,000.00	33,000.00	(1,000.00)	675,141.20	463,764.20	429,764.20
2014 Lease	Municipal Lease Program. Total lease of \$277,700 for (5) vehicles, (1) dump truck, (1) backhoe, and (1) pot hole patcher. \$112,300 accounted for herein and \$165,400 accounted for in the general fund. 1st quarterly payment due	23,062.65	22,700.00	22,700.00	(362.65)	112,664.96	34,755.74	11,693.09
TOTAL ENTERPRISE FUND DEBT SERVICE		285,062.65	278,700.00	278,700.00	(6,362.65)			4,712,457.29

General Fixed Assets and Long Term Debt

CITY OF WALKER
GENERAL FIXED ASSETS
BALANCE SHEET
As of November 30, 2018

	<u>Current Month</u>	<u>Prior Year</u>
ASSETS		
Land	\$ 817,561.00	\$ 817,561.00
Land - Servitude	\$ 111,786.00	\$ 111,786.00
Land Improvements	332,557.36	332,557.36
Accumulated Depreciation - Land Improvem	(156,619.20)	(156,619.20)
Buildings	2,402,092.55	2,402,092.55
Accumulated Depreciation - Buildings	(508,635.91)	(508,635.91)
Vehicles	1,261,030.32	1,261,030.32
Accumulated Depreciation - Vehicles	(772,945.33)	(772,945.33)
Heavy Equipment	663,029.41	663,029.41
Accumulated Depreciation - Heavy Equipme	(477,527.93)	(477,527.93)
Small Equipment	251,656.12	251,656.12
Accumulated Depreciation - Small Equipme	(154,543.36)	(154,543.36)
Recreational Equipment	368,250.56	368,250.56
Accumulated Depreciation - Recreational	(311,079.73)	(311,079.73)
Furniture and Fixtures	26,161.36	26,161.36
Accumulated Depreciation - Furniture and	(26,161.36)	(26,161.36)
Streets Infrastructure	1,801,221.59	1,801,221.59
Accumulated Depreciation - Streets Infra	(1,461,428.06)	(1,461,428.06)
Law Enforcement Equipment	43,864.00	43,864.00
Accumulated Depreciation - Law Enf Equip	(42,634.90)	(42,634.90)
Technology	209,063.47	209,063.47
Accumulated Depreciation - Technology	(205,438.68)	(205,438.68)
Construction in Progress	<u>2,421,019.32</u>	<u>2,421,019.32</u>
TOTAL FUND ASSETS	<u><u>\$ 6,592,278.60</u></u>	<u><u>\$ 6,592,278.60</u></u>
LIABILITIES		
TOTAL LIABILITIES	<u>-</u>	<u>-</u>
FUND BALANCE		
Investment in Capital Assets, Net of Rel	\$ 6,463,092.60	\$ 6,463,092.60
Contributed Capital	129,186.00	129,186.00
Unreserved	<u>-</u>	<u>-</u>
NET PROFIT LOSS		
TOTAL FUND BALANCE	<u><u>\$ 6,592,278.60</u></u>	<u><u>\$ 6,592,278.60</u></u>

CITY OF WALKER
GENERAL LONG TERM DEBT
BALANCE SHEET
As of November 30, 2018

	<u>Current Month</u>	<u>Prior Month</u>	<u>Prior Year</u>
ASSETS			
Bond Costs of Issuance	\$ -	\$ -	\$ -
TOTAL FUND ASSETS	<u>-</u>	<u>-</u>	<u>-</u>
LIABILITIES			
Deferred Amount	(71,909.00)	(71,909.00)	(71,909.00)
Accrued Interest Payable	12,081.35	12,824.35	12,081.35
Accrued Vacation Payable - Current Portion	32,482.20	36,873.80	32,482.20
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	265,000.00	255,000.00	265,000.00
2013 Municipal Lease - S/T	(0.19)	16,957.81	(0.19)
2014 Municipal Lease - S/T	33,933.21	33,264.21	33,933.21
2015 Municipal Lease - S/T	36,619.21	35,442.21	36,619.21
2017 Municipal Lease S/T	31,317.00	-	31,317.00
2009 Utility Revenue Bond Discounts S/T	-	-	-
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	276,000.00	541,000.00	276,000.00
2013 Municipal Lease - L/T	-	-	-
2014 Municipal Lease - L/T	17,222.30	51,297.30	17,222.30
2015 Municipal Lease L/T	29,862.76	66,030.76	29,862.76
2016 Utility Revenue Bonds L/T Portion	583,000.00	583,000.00	583,000.00
2016 Utility Revenue Bonds -Premium	26,994.00	26,994.00	26,994.00
2017 Municipal Lease L/T	142,683.00	-	142,683.00
2009 Utility Revenue Bond Discounts L/T	-	-	-
Accrued Vacation Payable	97,445.61	110,621.39	97,445.61
TOTAL LIABILITIES	<u>1,512,731.69</u>	<u>1,697,397.07</u>	<u>1,512,731.69</u>
FUND BALANCE			
Reserved for Debt Service	-	-	-
Unreserved	<u>(1,512,731.69)</u>	<u>(1,697,397.07)</u>	<u>(1,512,731.69)</u>
NET PROFIT LOSS			
TOTAL FUND BALANCE	<u>(1,512,731.69)</u>	<u>(1,697,397.07)</u>	<u>(1,512,731.69)</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

CITY OF WALKER
ENTERPRISE FUND
STATEMENT OF NET POSITION
As of November 30, 2018

	CURRENT YEAR <u>11/30/2018</u>	PRIOR YEAR <u>11/30/2017</u>	AUDITED PRIOR YEAR <u>12/31/2017</u>
Current Assets:			
Cash and Cash Equivalents	8,692,334.26	7,520,116.39	7,752,874.55
Due from Other Funds	766,590.66	457,688.78	1,430,245.35
	<u>9,458,924.92</u>	<u>7,977,805.17</u>	<u>9,183,119.90</u>
Receivables:			
Accounts, Net	1,064,072.95	795,764.83	979,684.27
Unbilled Utility Sales	751,691.89	570,130.23	751,691.89
Due from Other Governments	-	-	47,211.55
	<u>1,815,764.84</u>	<u>1,365,895.06</u>	<u>1,778,587.71</u>
Inventory, at Cost	221,459.20	214,810.99	221,459.20
Prepaid Expenses	<u>51,428.72</u>	<u>81,066.08</u>	<u>51,428.72</u>
Total Current Assets	11,547,577.68	9,639,577.30	11,234,595.53
Noncurrent Assets:			
Restricted Cash, Cash Equivalents, and Investments:			
Revenue Bond Covenant Accounts	452,473.52	483,157.39	343,052.49
Investments - Customer Deposits	760,114.92	745,894.50	769,636.86
Unamortized Bond Issuance Costs	30,106.00	31,096.00	30,106.00
Capital Assets, at Cost (Net of Accumulated Depreciation	<u>15,797,012.46</u>	<u>14,250,991.50</u>	<u>15,730,504.40</u>
Total Noncurrent Assets	<u>17,039,706.90</u>	<u>15,511,139.39</u>	<u>16,873,299.75</u>
Total Assets	<u>\$ 28,587,284.58</u>	<u>\$ 25,150,716.69</u>	<u>\$ 28,107,895.28</u>

CITY OF WALKER
ENTERPRISE FUND
STATEMENT OF NET POSITION
As of November 30, 2018

	CURRENT YEAR <u>11/30/2018</u>	PRIOR YEAR <u>11/30/2017</u>	AUDITED PRIOR YEAR <u>12/31/2017</u>
Current Liabilities:			
Accounts Payable	\$ 268,128.87	\$ 233,195.31	\$ 454,028.53
Accrued Salaries and Wages	41,726.40	40,600.52	41,726.40
Accumulated Unpaid Vacation	24,387.00	24,387.00	24,387.00
Customers' Deposits	760,309.34	746,093.96	758,642.03
Due to Other Funds	12,520.32	0.04	12,520.32
Other Current Liabilities	106,016.67	100,663.83	116,459.04
Bonds Payable	272,496.00	267,264.00	272,496.00
Municipal Lease	23,054.71	22,601.71	23,054.71
Accrued Bond Interest	32,042.56	32,042.56	32,042.56
Total Current Liabilities	<u>1,540,681.87</u>	<u>1,466,848.93</u>	<u>1,735,356.59</u>
Noncurrent Liabilities:			
Bonds Payable - Less Current Portion	4,373,192.20	4,624,002.20	4,373,192.20
Municipal Lease - Less Current Portion	5,962.24	29,052.34	11,701.03
Relocation of Utilities	-	-	-
Accumulated Unpaid Vacation	73,158.99	59,673.59	73,158.99
Total Noncurrent Liabilities	<u>4,452,313.43</u>	<u>4,712,728.13</u>	<u>4,458,052.22</u>
Total Liabilities	<u>5,992,995.30</u>	<u>6,179,577.06</u>	<u>6,193,408.81</u>
Net Assets:			
Invested in Capital Assets, Net of Related Debt	13,860,238.00	8,530,053.00	13,860,238.00
Reserved for Debt Service	311,009.00	259,683.00	311,009.00
Unrestricted	8,423,042.28	10,181,403.63	7,743,239.47
Total Net Position	<u>22,594,289.28</u>	<u>18,971,139.63</u>	<u>21,914,486.47</u>
Total Liabilities and Net Position	<u>\$ 28,587,284.58</u>	<u>\$ 25,150,716.69</u>	<u>\$ 28,107,895.28</u>



W*City of***ALKER**
LOUISIANA