



*City of Walker
Financial Report
October 2018*

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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

December 10, 2018

Members of the Council:

Presented herein are the revenue and expense statements of the City of Walker for the period ending October 31, 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	\$ 4,620,760	\$ 1,199,150	\$ 8,384,126	\$ 14,204,036
Actual YTD Fund Expense	(6,807,633)	(314,586)	(5,464,474)	(12,586,693)
Other Financing Sources (Uses)	8,148	-	-	8,148
Net Profit (Loss) Before Transfer:	(2,178,725)	884,564	2,919,652	\$ 1,625,491
Transfers In (Out)	3,299,003	(1,305,419)	(1,993,583)	\$ -
Net Change in Fund Balance	\$ 1,120,278	\$ (420,855)		
Net Change in Net Assets			\$ 926,069	

Sincerely,

Mike Cotton
Financial Director

City of Walker
A Brief Look at the Numbers
Year-to-Date through October 31, 2018

	<u>General Fund</u>	<u>Special Revenue Fund</u>	<u>Enterprise Fund</u>	<u>As of October 31, 2018</u>	
<u>Where do city dollars come from?</u>					
Taxes (sales, ad valorem, franchise, alcohol)	2,753,533.88	1,167,470.30		3,921,004	27.59%
Licenses and Permits	409,039.03			409,039	2.88%
Fines and Forfeits	931,059.24			931,059	6.55%
Fees	69,857.82		-	69,858	0.49%
Intergovernmental	380,017.25		\$71,743.64	451,761	3.18%
Charges for Services	4,425.00		7,773,812.90	7,778,238	54.73%
Proceeds from Debt	-			-	0.00%
Other	80,975.81	31,679.60	538,569.03	651,224	4.58%
Total	4,628,908.03	1,199,149.90	8,384,125.57	14,212,183	

<u>Where do city dollars go?</u>					
General Government	1,801,058.83	19,358.00		1,820,417	14.46%
Animal Control	201,890.27			201,890	1.60%
Parks and Recreation	311,889.09			311,889	2.48%
Police Department	2,138,576.60			2,138,577	16.99%
Street Department	1,047,624.31			1,047,624	8.32%
Governmental Funds Capital Outlay	1,192,067.03			1,192,067	9.47%
Governmental Funds Debt Service	114,527.30	295,228.00		409,755	3.26%
Gas Department			\$3,038,567.40	3,038,567	24.14%
Sewer Department			908,893.57	908,894	7.22%
Water Department			1,204,813.02	1,204,813	9.57%
Garbage Department			312,200.30	312,200	2.48%
Total	6,807,633.43	314,586.00	5,464,474.29	12,586,693	

City of Walker
A Brief Look at the Numbers
Year-to-Date through October 31, 2018

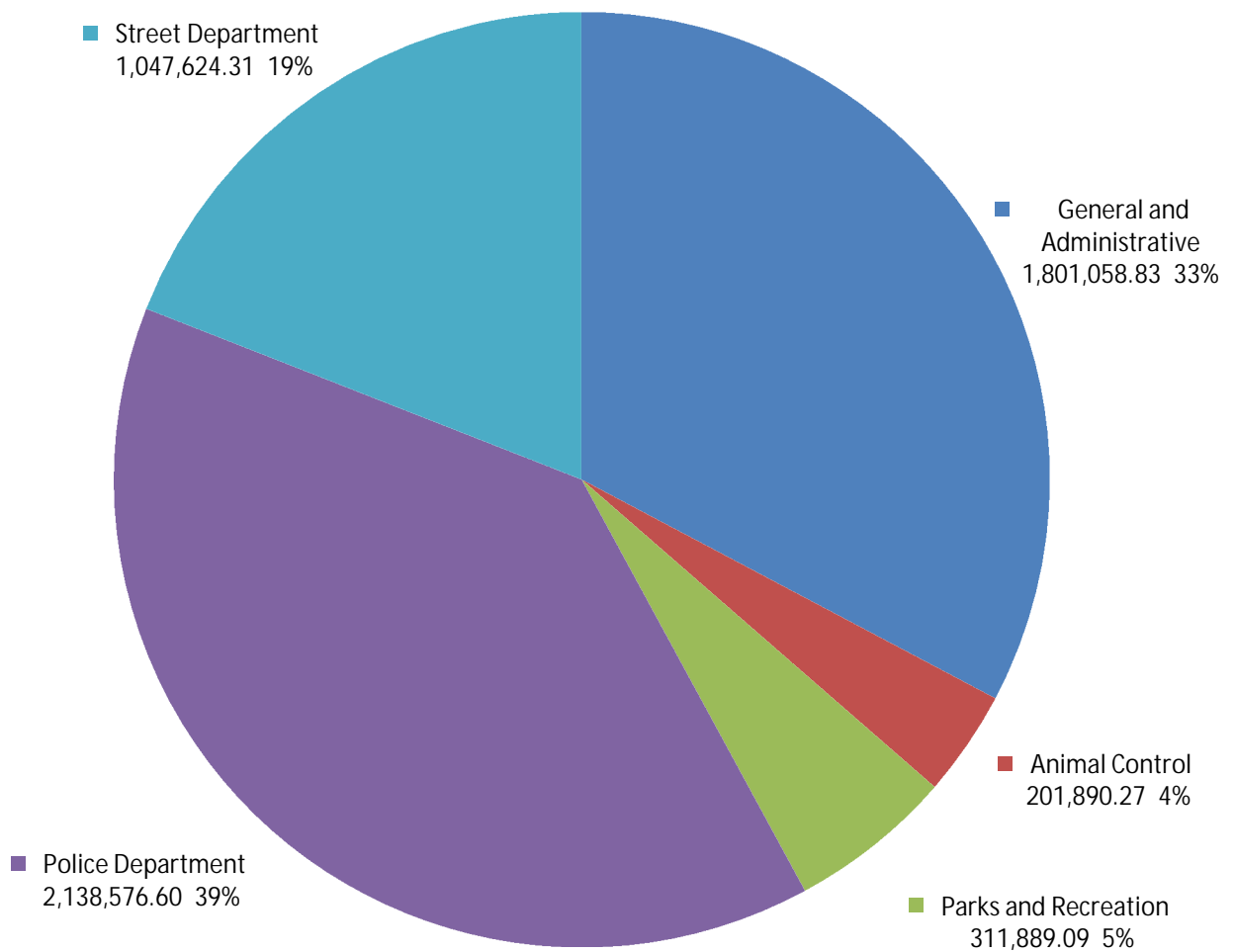
<u>General Fund</u>	<u>Special Revenue Fund</u>	<u>Enterprise Fund</u>	<u>As of September 30, 2018</u>		<u>Inc (Dec)</u>
3,089,029.00	1,291,614.24		4,380,643	31.05%	(459,639)
438,297.16			438,297	3.11%	(29,258)
657,463.64			657,464	4.66%	273,595
60,104.44		-	60,104	0.43%	9,754
1,572,102.44		\$63.00	1,572,165	11.14%	(1,120,404)
9,200.00		6,321,494.27	6,330,694	44.88%	1,447,544
-			-	0.00%	-
63,377.59	26,013.02	578,563.45	667,954	4.74%	(16,730)
<u>5,889,574.27</u>	<u>1,317,627.26</u>	<u>6,900,120.72</u>	<u>14,107,321</u>		<u>104,862</u>
1,463,811.66	21,333.61		1,485,145	21.83%	335,272
2,708.84			2,709	0.04%	199,181
-			-	0.00%	311,889
22,659.89			22,660	0.33%	2,115,917
835.16			835	0.01%	1,046,789
-			-	0.00%	1,192,067
3,420.48	255,000.00		258,420	3.80%	151,335
		\$2,571,341.63	2,571,342	37.79%	467,225
		1,015,152.29	1,015,152	14.92%	(106,258)
		1,108,216.42	1,108,216	16.29%	96,597
		340,392.32	340,392	5.00%	(28,192)
<u>1,493,436.03</u>	<u>276,333.61</u>	<u>5,035,102.66</u>	<u>6,804,871</u>		<u>5,781,822</u>

CITY OF WALKER
WHERE DO CITY DOLLARS COME FROM?
October 31, 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	64,457.96										64,457.96
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	2,334,106.12					1,167,470.30					3,501,576.42
LICENSES AND PERMITS												
4015	Insurance Premium Tax	190,475.32										190,475.32
4100	Occupational Licenses	171,806.52										171,806.52
4105	Permits and Other Licenses	46,757.19										46,757.19
FINES AND FORFEITS												
4200	Fines and Forfeits				450,234.02							450,234.02
4201	Fines and Forfeits				143,306.51							143,306.51
4202	Fines and Forfeits				2,405.50							2,405.50
4203	Fines and Forfeits				0.00							0.00
4225	Court Fees	335,113.21										335,113.21
FEES												
4205	Animal Adoption		5,058.70									5,058.70
4210	Parks and Recre			51,692.12								51,692.12
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		3,898,371.86	815,912.45	1,314,680.87	333,214.08	6,366,614.26
4220	Fuel Adjustment							1,411,623.64				1,411,623.64
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	18,288.77	0.00	18,288.77
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				89,183.00							89,183.00
4335	Salaries - Extra Duty				20,433.38							20,433.38
PROCEEDS FROM DEBT												
4500	Proceeds from Bond Issuance						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				4,600.00							4,600.00
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	Discount Cards			0.00								0.00
4408	K-9 Donations			0.00								0.00
4800	Concessions			24,548.18								24,548.18
4801	Tournament Concessions			0.00								0.00
4805	Interest Income	14,394.92	0.00	0.00	0.00		31,679.60	90,653.11	0.00	0.00	0.00	136,727.63
4810	Penalties and Interest	8,998.88	0.00	0.00	0.00			86,372.46	15,795.12	28,084.04	5,727.75	144,978.25
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	7,819.37	-1,308.46	87.36			0.00	0.00	0.00		6,598.27
4825	Advertising Income			1,590.00								1,590.00
4830	Out of Town Fee							77,335.10		0.00		77,335.10
4835	Service Charges							77,263.00	7,042.00	81,561.34	0.00	165,866.34
4840	Tap Fees							0.00	0.00	0.00		0.00
4845	Health Fees							48,314.73		0.00		48,314.73
4850	Misc. Utility Revenue							14,967.43	1,035.00	0.00	0.00	17,440.88
4855	Recovery of Bad Debt							935.14	63.36	919.81	89.78	2,008.09
4860	Promotional / Comm Events	0.00										0.00
4899	Miscellaneous Income	1,566.41	200.60	85.00	7,425.50	2,695.05	0.00	671.41	300.00	0.00	0.00	12,943.97
4999	Budget Clearing	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL		3,530,794.33	13,078.67	289,713.84	722,207.67	73,113.52	1,199,149.90	5,658,193.15	893,592.80	1,493,308.01	339,031.61	14,212,183.50
											Total General Fund	4,628,908.03
											Total Enterprise Fund	8,384,125.57

General Fund

Total Departmental Expenditures through October 31, 2018 \$ 5,501,039.10



CITY OF WALKER
GENERAL FUND
 BALANCE SHEET
 As of October 31, 2018

	CURRENT YEAR <u>10/31/2018</u>	PRIOR YEAR <u>10/31/2017</u>	AUDITED PRIOR YEAR <u>12/31/2017</u>
ASSETS			
Cash and Cash Equivalents	1,057,377.09	914,617.59	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	130,600.31	(931,824.92)	(1,053,269.65)
Due from Other Governments	479,816.74	655,793.57	902,027.19
Cash - Restricted	<u>2.24</u>	<u>227,772.95</u>	<u>228,332.93</u>
Total Assets	<u>\$ 1,795,174.99</u>	<u>\$ 1,189,645.60</u>	<u>\$ 1,924,205.22</u>
LIABILITIES			
Accounts Payable	\$ 282,345.47	\$ 243,209.49	\$ 807,341.69
Payroll Liabilities	134,247.66	176,141.26	142,565.87
Accrued Salaries and Wages	110,399.89	106,000.70	110,399.89
Due to Other Funds	<u>49,868.73</u>	<u>173,451.02</u>	<u>765,861.68</u>
Total Liabilities	<u>576,861.75</u>	<u>698,802.47</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>1,169,700.24</u>	<u>370,164.13</u>	<u>49,423.09</u>
Total Fund Balances	<u>1,218,313.24</u>	<u>490,843.13</u>	<u>98,036.09</u>
Total Liabilities and Fund Balances	<u>\$ 1,795,174.99</u>	<u>\$ 1,189,645.60</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 October 31, 2018

	CURRENT YEAR <u>10/31/18</u>	PRIOR YEAR <u>10/31/17</u>	AUDITED PRIOR YEAR <u>12/31/17</u>
Revenues:			
Taxes	2,753,533.88	3,089,029.00	3,390,801.96
Licenses and Permits	409,039.03	438,297.16	474,905.81
Fines and Forfeits	931,059.24	657,463.64	810,983.64
Interest Income	14,394.92	13,894.34	17,140.47
Fees	69,857.82	60,104.44	62,584.44
Charges for Services	4,425.00	9,200.00	13,625.00
Intergovernmental	380,017.25	1,572,102.44	669,297.53
Parks and Recreation Concessions	24,548.18	6,645.00	6,645.00
Miscellaneous	<u>33,884.71</u>	<u>42,838.25</u>	<u>50,765.02</u>
Total Revenues	4,620,760.03	5,889,574.27	5,496,748.87
Expenditures:			
Current:			
General and Administrative	1,801,058.83	1,463,811.66	1,776,711.32
Animal Control	201,890.27	174,046.46	213,943.24
Parks and Recreation	311,889.09	287,907.99	296,733.78
Police Department	2,138,576.60	1,978,264.58	2,389,635.35
Street Department	1,047,624.31	1,200,177.29	1,654,826.30
Capital Outlay	1,192,067.03	2,548,438.08	1,661,427.37
Debt Service	<u>114,527.30</u>	<u>92,996.24</u>	<u>92,996.24</u>
Total Expenditures	<u>6,807,633.43</u>	<u>7,745,642.30</u>	<u>8,086,273.60</u>
Excess (Deficiency) of Revenues over Expenditures	(2,186,873.40)	(1,856,068.03)	(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	3,299,002.55	849,002.53	1,015,669.19
Transfers Out	<u>-</u>	<u>-</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>3,307,150.55</u>	<u>859,701.53</u>	<u>1,200,368.19</u>
Net Change in Fund Balance	1,120,277.15	(996,366.50)	(1,389,156.54)

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

FOR PERIOD ENDED 10/31/18

	PRIOR YEAR <u>10/31/2017</u>	CURRENT YEAR <u>10/31/2018</u>	ORIGINAL <u>BUDGET</u>	<u>BUDGET</u>
REVENUES				
Taxes	3,089,029.00	2,753,533.88	2,998,500.00	2,998,500.00
Licenses and Permits	438,297.16	409,039.03	447,300.00	447,300.00
Fines and Forfeits	657,463.64	931,059.24	750,000.00	750,000.00
Interest Income	13,894.34	14,394.92	6,000.00	6,000.00
Fees	60,104.44	69,857.82	83,000.00	83,000.00
Charges for Services	9,200.00	4,425.00	9,200.00	9,200.00
Intergovernmental	1,572,102.44	380,017.25	4,122,227.66	4,122,227.66
Parks and Recreation Concessions	6,645.00	24,548.18	50,000.00	50,000.00
Miscellaneous	42,838.25	33,884.71	28,200.00	28,200.00
TOTAL GENERAL FUND REVENUES	5,889,574.27	4,620,760.03	8,494,427.66	8,494,427.66
EXPENDITURES				
GENERAL AND ADMINISTRATIVE				
Salaries	766,626.29	932,773.54	874,587.00	874,587.00
Payroll Taxes and Benefits	276,948.72	375,985.09	401,880.00	401,880.00
Aldermen's Per Diem	46,000.00	45,000.00	60,000.00	60,000.00
Advertising	9,519.61	7,923.20	12,000.00	12,000.00
Collection Costs	50,944.28	61,653.00	60,900.00	60,900.00
Bank Charges	-	19.81	-	-
Contracted Services	4,560.00	8,276.19	18,500.00	18,500.00
Coroner Fees	500.00	3,380.00	6,000.00	6,000.00
Court Costs	15,000.00	13,500.00	18,000.00	18,000.00
Depreciation	-	-	-	-
Economic Development	10,000.00	56,875.00	25,000.00	65,000.00
Grant Expenditures	-	-	-	-
Insurance	58,316.19	68,542.18	57,600.00	57,600.00
Legal and Professional	17,889.48	55,779.10	68,100.00	68,100.00
Membership Fees / Educational Training	24,849.41	27,979.80	27,000.00	27,000.00
Miscellaneous	3,371.47	4,518.52	25,900.00	25,900.00
Printing, Postage, and Office Supplies	56,444.82	35,488.23	26,300.00	26,300.00
Promotional and Community Events	18,447.97	20,902.44	25,000.00	25,000.00
Rental Equipment	5,769.73	5,787.73	7,600.00	7,600.00
Repairs and Maintenance	48,590.08	28,686.88	38,200.00	38,200.00
Small Tools and Supplies	9,040.93	2,069.08	9,000.00	9,000.00
Telephone	18,608.09	20,487.19	21,900.00	21,900.00
Utilities	13,183.36	9,604.77	22,000.00	22,000.00
Uniforms	1,450.86	4,589.30	10,500.00	10,500.00
Vehicle Expense	7,750.37	11,237.78	12,000.00	12,000.00
Total General and Administrative	1,463,811.66	1,801,058.83	1,827,967.00	1,867,967.00

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

	<u>BUDGET REMAINING</u>	<u>PROJECTED THROUGH 12/31/18</u>		
		<u>Projected Actual 12/31/2018</u>	<u>Projected Annual Budget Remaining</u>	<u>% Variance</u>
REVENUES				
Taxes	(244,966.12)	3,062,708.10	64,208.10	2.14%
Licenses and Permits	(38,260.97)	409,039.03	(38,260.97)	-8.55%
Fines and Forfeits	181,059.24	1,117,271.08	367,271.08	48.97%
Interest Income	8,394.92	17,273.90	11,273.90	187.90%
Fees	(13,142.18)	70,442.56	(12,557.44)	-15.13%
Charges for Services	(4,775.00)	9,200.00	-	0.00%
Intergovernmental	(3,742,210.41)	3,995,435.06	(126,792.60)	-3.08%
Parks and Recreation Concessions	(25,451.82)	50,000.00	-	0.00%
Miscellaneous	5,684.71	35,709.49	7,509.49	26.63%
TOTAL GENERAL FUND REVENUES	(3,873,667.63)	8,767,079.22	272,651.56	3.21%
EXPENDITURES				
GENERAL AND ADMINISTRATIVE				
Salaries	(58,186.54)	1,131,296.76	(256,709.76)	-29.35%
Payroll Taxes and Benefits	25,894.91	448,883.36	(47,003.36)	-11.70%
Aldermen's Per Diem	15,000.00	60,000.00	-	0.00%
Advertising	4,076.80	9,507.84	2,492.16	20.77%
Collection Costs	(753.00)	79,758.78	(18,858.78)	-30.97%
Bank Charges	(19.81)	23.77	(23.77)	#DIV/0!
Contracted Services	10,223.81	9,931.43	8,568.57	46.32%
Coroner Fees	2,620.00	4,056.00	1,944.00	32.40%
Court Costs	4,500.00	14,400.00	3,600.00	20.00%
Depreciation	-	-	-	#DIV/0!
Economic Development	8,125.00	65,000.00	-	0.00%
Grant Expenditures	-	-	-	#DIV/0!
Insurance	(10,942.18)	82,250.62	(24,650.62)	-42.80%
Legal and Professional	12,320.90	65,367.10	2,732.90	4.01%
Membership Fees / Educational Training	(979.80)	33,575.76	(6,575.76)	-24.35%
Miscellaneous	21,381.48	5,164.23	20,735.77	80.06%
Printing, Postage, and Office Supplies	(9,188.23)	42,585.88	(16,285.88)	-61.92%
Promotional and Community Events	4,097.56	27,000.53	(2,000.53)	-8.00%
Rental Equipment	1,812.27	6,945.28	654.72	8.61%
Repairs and Maintenance	9,513.12	34,424.26	3,775.74	9.88%
Small Tools and Supplies	6,930.92	2,482.90	6,517.10	72.41%
Telephone	1,412.81	24,584.63	(2,684.63)	-12.26%
Utilities	12,395.23	11,525.72	10,474.28	47.61%
Uniforms	5,910.70	5,507.16	4,992.84	47.55%
Vehicle Expense	762.22	13,485.34	(1,485.34)	-12.38%
Total General and Administrative	66,908.17	2,177,757.35	(309,790.35)	-16.58%

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

FOR PERIOD ENDED 10/31/18

	PRIOR YEAR <u>10/31/2017</u>	CURRENT YEAR <u>10/31/2018</u>	ORIGINAL <u>BUDGET</u>	<u>BUDGET</u>
ANIMAL CONTROL				
Salaries	96,244.59	105,016.35	128,100.00	128,100.00
Aldermen's Per Diem	-	-	-	-
Payroll Taxes and Benefits	38,049.42	48,339.06	58,380.00	58,380.00
Animal Care Expense	10,044.63	8,116.66	12,000.00	12,000.00
Depreciation	-	-	-	-
Economic Development	-	-	-	-
Grant Expenditures	-	-	-	-
Insurance	5,460.59	5,751.52	6,200.00	6,200.00
Legal and Professional	1,853.67	1,435.95	1,700.00	1,700.00
Membership Fees / Educational Training	320.00	70.00	900.00	900.00
Miscellaneous	421.80	421.80	700.00	700.00
Printing, Postage, and Office Supplies	1,801.28	1,265.23	1,200.00	1,200.00
Promotional and Community Events	-	-	-	-
Repairs and Maintenance	3,061.40	11,745.42	20,600.00	20,600.00
Small Tools and Supplies	4,515.84	7,545.27	11,000.00	11,000.00
Telephone	2,587.97	2,949.01	2,900.00	2,900.00
Utilities	6,756.13	7,567.99	8,000.00	8,000.00
Uniforms	220.30	569.55	1,200.00	1,200.00
Vehicle Expense	2,708.84	1,096.46	4,500.00	4,500.00
Total Animal Control	174,046.46	201,890.27	257,380.00	257,380.00
PARKS AND RECREATION				
Salaries	66,365.26	79,665.00	83,100.00	83,100.00
Aldermen's Per Diem	-	-	-	-
Payroll Taxes and Benefits	24,863.62	37,857.90	26,500.00	26,500.00
Bank Charges	-	9.70	-	-
Contracted Services	50,093.96	62,080.00	75,000.00	75,000.00
Concession Supplies	-	14,999.05	35,000.00	35,000.00
Depreciation	-	-	-	-
Grant Expenditures	-	-	-	-
Insurance	9,841.31	8,452.75	11,600.00	11,600.00
Legal and Professional	29,637.79	8,399.70	1,700.00	1,700.00
Membership Fees / Educational Training	2,597.00	759.40	1,500.00	1,500.00
Miscellaneous	3,371.24	5,654.25	5,000.00	5,000.00
Printing, Postage, and Office Supplies	1,266.43	2,138.72	1,700.00	1,700.00
Promotional and Community Events	-	-	-	-
Recreational Supplies	32,782.32	27,729.85	25,000.00	25,000.00
Rental Equipment	4,859.16	1,347.95	4,000.00	4,000.00
Repairs and Maintenance	33,012.34	26,173.95	43,200.00	43,200.00
Small Tools and Supplies	2,282.30	5,446.91	6,000.00	6,000.00
Telephone	1,498.96	2,064.43	2,000.00	2,000.00
Utilities	25,359.86	27,505.55	24,200.00	24,200.00
Uniforms	76.44	1,603.98	1,300.00	1,300.00
Total Parks and Recreation	287,907.99	311,889.09	346,800.00	346,800.00

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

	BUDGET REMAINING	PROJECTED THROUGH 12/31/18		
		Projected Actual 12/31/2018	Projected Annual Budget Remaining	% Variance
ANIMAL CONTROL				
Salaries	23,083.65	126,195.12	1,904.88	1.49%
Aldermen's Per Diem	-	-	-	#DIV/0!
Payroll Taxes and Benefits	10,040.94	57,741.76	638.24	1.09%
Animal Care Expense	3,883.34	8,939.99	3,060.01	25.50%
Depreciation	-	-	-	#DIV/0!
Economic Development	-	-	-	#DIV/0!
Grant Expenditures	-	-	-	#DIV/0!
Insurance	448.48	7,534.13	(1,334.13)	-21.52%
Legal and Professional	264.05	1,481.94	218.06	12.83%
Membership Fees / Educational Training	830.00	84.00	816.00	90.67%
Miscellaneous	278.20	506.16	193.84	27.69%
Printing, Postage, and Office Supplies	(65.23)	1,518.28	(318.28)	-26.52%
Promotional and Community Events	-	-	-	#DIV/0!
Repairs and Maintenance	8,854.58	14,094.51	6,505.49	31.58%
Small Tools and Supplies	3,454.73	9,054.32	1,945.68	17.69%
Telephone	(49.01)	3,538.81	(638.81)	-22.03%
Utilities	432.01	9,081.59	(1,081.59)	-13.52%
Uniforms	630.45	683.46	516.54	43.05%
Vehicle Expense	3,403.54	1,315.75	3,184.25	70.76%
Total Animal Control	55,489.73	241,769.82	15,610.18	6.07%
PARKS AND RECREATION				
Salaries	3,435.00	96,351.12	(13,251.12)	-15.95%
Aldermen's Per Diem	-	-	-	#DIV/0!
Payroll Taxes and Benefits	(11,357.90)	45,265.78	(18,765.78)	-70.81%
Bank Charges	(9.70)	11.64	(11.64)	#DIV/0!
Contracted Services	12,920.00	74,496.00	504.00	0.67%
Concession Supplies	20,000.95	35,000.00	-	0.00%
Depreciation	-	-	-	#DIV/0!
Grant Expenditures	-	-	-	#DIV/0!
Insurance	3,147.25	11,731.06	(131.06)	-1.13%
Legal and Professional	(6,699.70)	8,354.34	error	#VALUE!
Membership Fees / Educational Training	740.60	759.40	740.60	49.37%
Miscellaneous	(654.25)	7,425.11	(2,425.11)	-48.50%
Printing, Postage, and Office Supplies	(438.72)	2,566.46	(866.46)	-50.97%
Promotional and Community Events	-	-	-	#DIV/0!
Recreational Supplies	(2,729.85)	33,275.82	(8,275.82)	-33.10%
Rental Equipment	2,652.05	1,617.54	2,382.46	59.56%
Repairs and Maintenance	17,026.05	31,408.74	11,791.26	27.29%
Small Tools and Supplies	553.09	6,536.29	(536.29)	-8.94%
Telephone	(64.43)	2,477.31	(477.31)	-23.87%
Utilities	(3,305.55)	33,006.66	(8,806.66)	-36.39%
Uniforms	(303.98)	1,924.78	(624.78)	-48.06%
Total Parks and Recreation	34,910.91	392,208.05	(45,408.05)	-13.09%

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

FOR PERIOD ENDED 10/31/18

	PRIOR YEAR <u>10/31/2017</u>	CURRENT YEAR <u>10/31/2018</u>	ORIGINAL <u>BUDGET</u>	<u>BUDGET</u>
POLICE DEPARTMENT				
Salaries	1,040,929.08	1,124,853.70	1,302,700.00	1,302,700.00
Aldermen's Per Diem	-	-	-	-
Payroll Taxes and Benefits	565,073.00	612,879.16	722,200.00	722,200.00
Contracted Services	3,650.00	2,448.45	5,800.00	5,800.00
Court Costs	-	-	-	-
Depreciation	-	-	-	-
Grant Expenditures	-	-	-	-
Insurance	149,743.97	131,951.54	159,100.00	159,100.00
Legal and Professional	18,413.77	17,313.92	33,400.00	33,400.00
Membership Fees / Educational Training	10,599.22	9,567.24	13,000.00	13,000.00
Miscellaneous	14,910.08	15,486.62	17,500.00	17,500.00
Printing, Postage, and Office Supplies	9,915.54	19,332.47	8,700.00	21,400.00
Promotional and Community Events	24.84	1,279.06	1,000.00	1,000.00
Rental Equipment	14,015.29	17,969.26	19,000.00	19,000.00
Repairs and Maintenance	14,017.29	16,633.67	33,800.00	33,800.00
Small Tools and Supplies	19,846.23	26,744.86	31,000.00	46,300.00
Telephone	27,724.23	23,770.79	32,500.00	32,500.00
Utilities	7,928.45	8,610.05	9,500.00	9,500.00
Uniforms	13,755.84	16,106.09	18,000.00	18,000.00
Vehicle Expense	67,717.75	93,629.72	80,000.00	80,000.00
Total Police Department	1,978,264.58	2,138,576.60	2,487,200.00	2,515,200.00
STREET DEPARTMENT				
Salaries	398,828.26	299,248.48	532,770.00	532,770.00
Aldermen's Per Diem	-	-	-	-
Payroll Taxes and Benefits	176,139.91	116,977.40	256,515.00	256,515.00
Contracted Services	34,795.55	72,303.03	93,000.00	93,000.00
Depreciation	-	-	-	-
Equipment Expense	86,456.34	111,308.32	112,900.00	112,900.00
Grant Expenditures	-	-	-	-
Insurance	74,157.71	53,378.09	79,900.00	79,900.00
Landscaping and Beautification	-	-	224,300.00	224,300.00
Legal and Professional	75,450.92	92,241.68	22,300.00	70,300.00
Membership Fees / Educational Training	1,640.65	2,963.11	3,000.00	3,000.00
Miscellaneous	983.63	1,553.78	2,900.00	2,900.00
Printing, Postage, and Office Supplies	3,479.01	1,849.18	1,000.00	1,000.00
Rental Equipment	8,258.76	1,497.28	13,400.00	13,400.00
Repairs and Maintenance	245,317.99	204,344.36	660,500.00	612,500.00
Small Tools and Supplies	20,670.34	19,630.37	23,000.00	23,000.00
Telephone	7,679.41	4,964.22	8,500.00	8,500.00
Utilities	65,197.33	63,136.97	73,400.00	73,400.00
Uniforms	1,121.48	2,228.04	5,100.00	5,100.00
Total Street Department	1,200,177.29	1,047,624.31	2,112,485.00	2,112,485.00

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

	BUDGET REMAINING	PROJECTED THROUGH 12/31/18		
		Projected Actual 12/31/2018	Projected Annual Budget Remaining	% Variance
POLICE DEPARTMENT				
Salaries	177,846.30	1,353,591.45	(50,891.45)	-3.91%
Aldermen's Per Diem	-	-	-	#DIV/0!
Payroll Taxes and Benefits	109,320.84	729,927.82	(7,727.82)	-1.07%
Contracted Services	3,351.55	2,938.14	2,861.86	49.34%
Court Costs	-	-	-	#DIV/0!
Depreciation	-	-	-	#DIV/0!
Grant Expenditures	-	-	-	#DIV/0!
Insurance	27,148.46	191,372.54	(32,272.54)	-20.28%
Legal and Professional	16,086.08	18,364.68	15,035.32	45.02%
Membership Fees / Educational Training	3,432.76	11,480.69	1,519.31	11.69%
Miscellaneous	2,013.38	18,583.94	(1,083.94)	-6.19%
Printing, Postage, and Office Supplies	2,067.53	23,198.96	(1,798.96)	-8.41%
Promotional and Community Events	(279.06)	1,534.87	(534.87)	-53.49%
Rental Equipment	1,030.74	21,563.11	(2,563.11)	-13.49%
Repairs and Maintenance	17,166.33	19,960.40	13,839.60	40.95%
Small Tools and Supplies	19,555.14	32,093.84	14,206.16	30.68%
Telephone	8,729.21	28,524.95	3,975.05	12.23%
Utilities	889.95	10,332.06	(832.06)	-8.76%
Uniforms	1,893.91	19,327.31	(1,327.31)	-7.37%
Vehicle Expense	(13,629.72)	112,355.66	(32,355.66)	-40.44%
Total Police Department	376,623.40	2,595,150.42	(79,950.42)	-3.18%
STREET DEPARTMENT				
Salaries	233,521.52	364,373.66	168,396.34	31.61%
Aldermen's Per Diem	-	-	-	#DIV/0!
Payroll Taxes and Benefits	139,537.60	139,691.53	116,823.47	45.54%
Contracted Services	20,696.97	86,763.64	6,236.36	6.71%
Depreciation	-	-	-	#DIV/0!
Equipment Expense	1,591.68	133,569.98	(20,669.98)	-18.31%
Grant Expenditures	-	-	-	#DIV/0!
Insurance	26,521.91	106,804.52	(26,904.52)	-33.67%
Landscaping and Beautification	224,300.00	224,300.00	-	0.00%
Legal and Professional	(21,941.68)	109,122.20	(38,822.20)	-55.22%
Membership Fees / Educational Training	36.89	3,555.73	(555.73)	-18.52%
Miscellaneous	1,346.22	757.93	error	#VALUE!
Printing, Postage, and Office Supplies	(849.18)	2,219.02	(1,219.02)	-121.90%
Rental Equipment	11,902.72	1,796.74	11,603.26	86.59%
Repairs and Maintenance	408,155.64	242,041.47	370,458.53	60.48%
Small Tools and Supplies	3,369.63	23,556.44	(556.44)	-2.42%
Telephone	3,535.78	5,957.06	2,542.94	29.92%
Utilities	10,263.03	75,764.36	(2,364.36)	-3.22%
Uniforms	2,871.96	2,673.65	2,426.35	47.58%
Total Street Department	1,064,860.69	1,522,947.93	589,537.07	27.91%

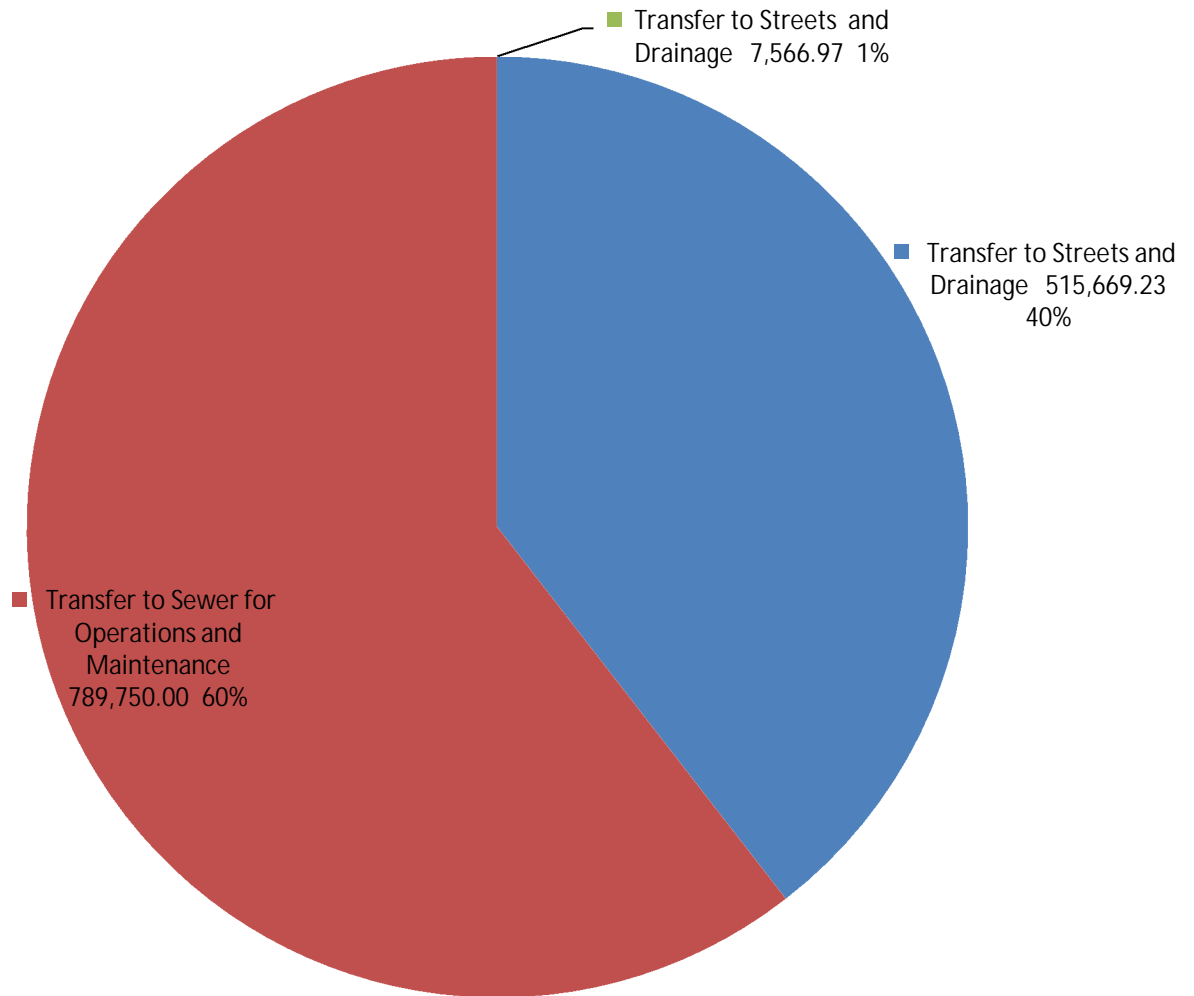
CITY OF WALKER - GENERAL FUND
 STATEMENT OF REVENUES, EXPENDITURES,
 AND CHANGES IN FUND BALANCE -
 BUDGET AND ACTUAL

	PRIOR YEAR <u>10/31/2017</u>	CURRENT YEAR <u>10/31/2018</u>	FOR PERIOD ENDED 10/31/18	
			<u>ORIGINAL BUDGET</u>	<u>BUDGET</u>
Total Departmental Expenditures	5,104,207.98	5,501,039.10	7,031,832.00	7,099,832.00
Capital Outlay	2,548,438.08	1,192,067.03	5,884,670.71	5,925,170.71
Debt Service	92,996.24	114,527.30	110,700.00	110,700.00
TOTAL GENERAL FUND EXPENDITURES	<u>7,745,642.30</u>	<u>6,807,633.43</u>	<u>13,027,202.71</u>	<u>13,135,702.71</u>
EXCESS (DEIFICIENCY) OF REVENUES OVER EXPENDITURES	(1,856,068.03)	(2,186,873.40)	(4,532,775.05)	(4,641,275.05)
OTHER FINANCING SOURCES (USES)				
Sale of Capital Assets	10,699.00	8,148.00	-	-
Proceeds from Debt	-	-	-	-
Transfers In	849,002.53	3,299,002.55	4,382,200.00	5,082,200.00
Transfers Out				
Total Other Financing Sources (Uses)	<u>859,701.53</u>	<u>3,307,150.55</u>	<u>4,382,200.00</u>	<u>5,082,200.00</u>
NET CHANGE IN FUND BALANCE	<u>(996,366.50)</u>	<u>1,120,277.15</u>	<u>(150,575.05)</u>	<u>440,924.95</u>

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
Total Departmental Expenditures	1,598,792.90	6,929,833.57	169,998.43	2.39%
Capital Outlay	4,733,103.68	5,993,278.44	(68,107.73)	-1.15%
Debt Service	<u>(3,827.30)</u>	<u>110,700.00</u>	<u>-</u>	0.00%
TOTAL GENERAL FUND EXPENDITURES	<u>6,328,069.28</u>	<u>13,033,812.01</u>	<u>101,890.70</u>	0.78%
EXCESS (DEIFICIENCY) OF REVENUES OVER EXPENDITURES	2,454,401.65	(4,266,732.79)	374,542.26	
OTHER FINANCING SOURCES (USES)				
Sale of Capital Assets	8,148.00	8,148.00	8,148.00	#DIV/0!
Proceeds from Debt	-	-	-	#DIV/0!
Transfers In	(1,783,197.45)	5,082,200.00	-	0.00%
Transfers Out				
Total Other Financing Sources (Uses)	<u>(1,775,049.45)</u>	<u>5,090,348.00</u>	<u>8,148.00</u>	0.16%
NET CHANGE IN FUND BALANCE	<u><u>679,352.20</u></u>	<u><u>823,615.21</u></u>	<u><u>382,690.26</u></u>	

Special Revenue Fund

Expenditures/Uses through October 31, 2018 \$ 396,144.40



CITY OF WALKER
SPECIAL REVENUE FUND
 BALANCE SHEET
 As of October 31, 2018

	CURRENT YEAR <u>10/31/2018</u>	PRIOR YEAR <u>10/31/2017</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 October 31, 2018

	CURRENT YEAR <u>10/31/18</u>	PRIOR YEAR <u>10/31/17</u>	AUDITED PRIOR YEAR <u>12/31/17</u>
Revenues:			
Taxes	\$ 1,167,470.30	\$ 1,291,614.24	\$ 1,431,091.39
Interest Income	<u>31,679.60</u>	<u>26,013.02</u>	<u>34,143.72</u>
Total Revenues	1,199,149.90	1,317,627.26	1,465,235.11
Expenditures:			
General Expenses	19,358.00	21,333.61	23,703.86
Debt Service	<u>295,228.00</u>	<u>295,228.00</u>	<u>296,076.44</u>
Total Expenditures	<u>314,586.00</u>	<u>316,561.61</u>	<u>319,780.30</u>
Excess (Deficiency) of Revenues over Expenditures	884,563.90	1,001,065.65	1,145,454.81
Other Financing Sources (Uses):			
Issuance of Bonds	-	-	-
Payment to Refund Bonds	-	-	-
Discounts on Bond Issuance	-	-	-
Transfers Out	<u>(1,305,419.23)</u>	<u>(687,168.62)</u>	<u>(826,168.96)</u>
Total Other Financing Sources (Uses)	<u>(1,305,419.23)</u>	<u>(687,168.62)</u>	<u>(826,168.96)</u>
Net Change in Fund Balance	(420,855.33)	313,897.03	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>\$ 1,967,193.52</u>	<u>\$ 2,382,660.31</u>	<u>\$ 2,388,048.85</u>
Transfer to Streets and Drainage	515,669.23	11,751.92	15,668.92
Transfer to Sewer for Operations and Maintenance	789,750.00	675,416.70	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 10/31/18			PROJECTED THROUGH 12/31/18		
	PRIOR YEAR 10/31/2017	CURRENT YEAR 10/31/2018	BUDGET REMAINING	Projected Actual 12/31/2018	Projected Annual Budget Remaining	% Variance
Revenues:						
Taxes	1,291,614.24	1,167,470.30	1,250,000.00	1,294,262.81	44,262.81	3.54%
Interest	26,013.02	31,679.60	15,000.00	38,015.52	23,015.52	153.44%
Total Revenues	1,317,627.26	1,199,149.90	1,265,000.00	1,332,278.33	67,278.33	5.32%
Expenditures:						
General Expenses	21,333.61	19,358.00	25,000.00	23,229.60	1,770.40	7.08%
Debt Service	255,000.00	295,228.00	283,568.00	283,568.00	-	0.00%
Total Expenditures	276,333.61	314,586.00	308,568.00	306,797.60	1,770.40	0.57%
EXCESS (DEIFICIENCY) OF REVENUES OVER EXPENDITURES	1,041,293.65	884,563.90	956,432.00	1,025,480.73	69,048.73	
Other Financing Sources (Uses):						
Transfers Out	(687,168.62)	(1,305,419.23)	(1,563,400.00)	(1,563,400.00)	-	0.00%
Total Other Financing Sources (Uses)	(687,168.62)	(1,305,419.23)	(1,563,400.00)	(1,563,400.00)	-	0.00%
NET CHANGE IN FUND BALANCE	354,125.03	(420,855.33)	(606,968.00)	(537,919.27)	\$ 69,048.73	11.38%

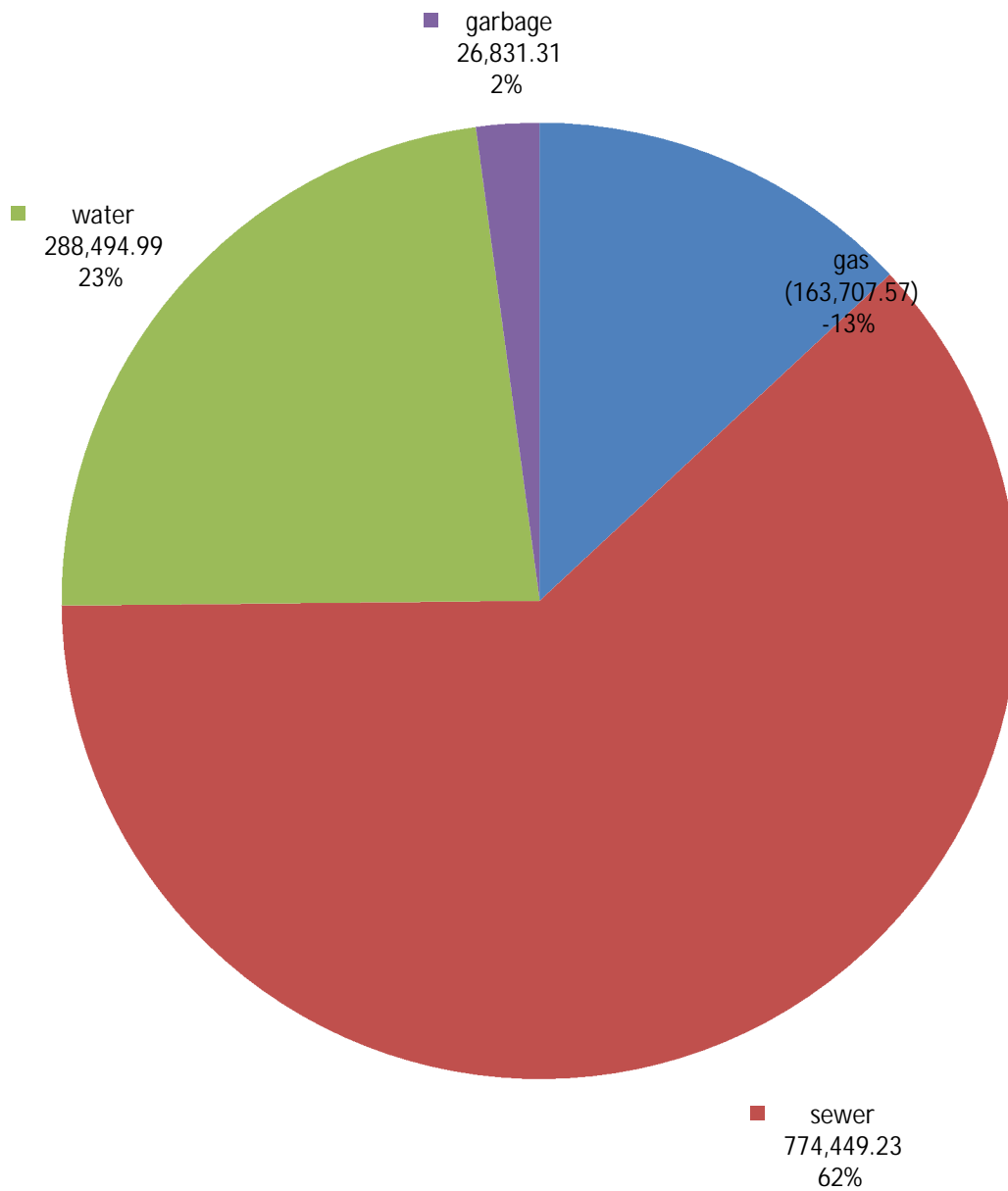
Enterprise Fund

Total Operating
Expenditures through

October 31, 2018

\$

5,464,474.29



CITY OF WALKER
ENTERPRISE FUND
STATEMENT OF NET POSITION
As of October 31, 2018

	CURRENT YEAR <u>10/31/2018</u>	PRIOR YEAR <u>10/31/2017</u>	AUDITED PRIOR YEAR <u>12/31/2017</u>
Current Assets:			
Cash and Cash Equivalents	9,299,936.29	6,779,225.25	7,752,874.55
Due from Other Funds	<u>670,497.92</u>	<u>1,865,009.72</u>	<u>1,411,855.25</u>
	9,970,434.21	8,644,234.97	9,164,729.80
Receivables:			
Accounts, Net	652,713.58	600,686.48	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>
	1,404,405.47	1,170,816.71	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	11,647,727.60	10,110,928.75	11,216,205.43
Noncurrent Assets:			
Restricted Cash, Cash Equivalents, and Investments:			
Revenue Bond Covenant Accounts	250,071.74	168,759.50	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>15,900,056.88</u>	<u>14,544,632.47</u>	<u>15,730,504.40</u>
Total Noncurrent Assets	<u>16,956,496.58</u>	<u>15,518,887.32</u>	<u>16,873,299.75</u>
Total Assets	<u>\$ 29,111,869.18</u>	<u>\$ 26,154,148.07</u>	<u>\$ 28,597,150.18</u>

CITY OF WALKER
ENTERPRISE FUND
STATEMENT OF NET POSITION
As of October 31, 2018

	CURRENT YEAR <u>10/31/2018</u>	PRIOR YEAR <u>10/31/2017</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	773,049.34	757,531.93	758,642.03
Due to Other Funds	61,861.00	(247,320.18)	94,264.57
Other Current Liabilities	95,847.08	83,696.52	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	<u>32,042.56</u>	<u>32,042.56</u>	<u>32,042.56</u>
Total Current Liabilities	1,590,680.18	1,213,568.15	1,716,966.49
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>6,271,314.75</u>	<u>6,177,576.97</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>8,669,308.43</u>	<u>10,988,338.10</u>	<u>7,743,239.47</u>
Total Net Position	<u>22,840,554.43</u>	<u>19,976,571.10</u>	<u>21,914,486.47</u>
Total Liabilities and Net Position	<u>\$ 29,111,869.18</u>	<u>\$ 26,154,148.07</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 October 31, 2018

	CURRENT YEAR <u>10/31/18</u>	PRIOR YEAR <u>10/31/17</u>	AUDITED PRIOR YEAR <u>12/31/17</u>
Operating Revenues:			
Charges for Services	\$ 7,361,331.71	\$ 6,321,494.27	\$ 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	135,979.37	122,981.99	132,208.96
Miscellaneous Charges	<u>293,524.26</u>	<u>309,657.70</u>	<u>364,333.96</u>
Total Operating Revenues	8,203,316.53	7,169,091.30	8,994,193.33
Operating Expenses:			
Natural Gas Purchases	1,643,848.93	1,372,933.70	1,657,426.70
Salaries and Wages	1,018,003.06	929,832.73	1,148,041.96
Payroll Taxes and Benefits	472,634.20	444,818.15	558,439.31
Contract Services	646,239.95	549,261.83	629,912.91
Depreciation	-	-	-
Equipment Expense	74,275.80	73,222.60	88,333.97
Equipment Rental	54,881.02	70,768.01	83,340.93
Lab Fees	29,304.56	27,141.12	33,573.95
Maintenance	762,509.42	766,706.57	894,080.05
Maintenance - Waste Management Chem	-	-	-
Small Tools and Supplies	17,395.23	25,796.56	31,841.08
Utilities	179,267.40	171,163.96	204,878.22
Insurance Expense	162,275.19	152,019.08	182,673.55
Miscellaneous Expense	93,683.61	127,781.75	131,122.09
Office Expense	16,738.81	16,139.95	16,292.78
Professional Fees	106,404.17	149,484.10	75,259.26
Telephone Expense	26,353.16	23,247.45	27,677.91
Bad Debt Expense	<u>24,278.30</u>	<u>26,713.96</u>	<u>32,138.44</u>
Total Operating Expenses	<u>5,328,092.81</u>	<u>4,927,031.52</u>	<u>5,795,033.11</u>
Operating Income (Loss) Before Depreciation	2,875,223.72	2,242,059.78	3,199,160.22
Depreciation	<u>-</u>	<u>-</u>	<u>767,875.00</u>
Operating Income (Loss) After Depreciation	2,875,223.72	2,242,059.78	2,431,285.22
Add:			
Nonoperating Revenues	180,809.04	145,923.76	1,964,347.11
Donations	-	-	-
Transfers In	789,750.00	675,416.70	810,500.04
Less:			
Nonoperating Expenses	136,381.48	108,071.14	146,215.24
Transfers Out	<u>2,783,333.32</u>	<u>833,333.30</u>	<u>999,999.96</u>
Change in Net Assets	926,067.96	2,121,995.80	4,059,917.17

CITY OF WALKER - ENTERPRISE FUND

GAS DEPARTMENT STATEMENT OF NET

FOR PERIOD ENDED 10/31/18

INCOME (LOSS) FROM OPERATIONS	PRIOR YEAR 10/31/2017	CURRENT YEAR 10/31/2018	BUDGET	BUDGET REMAINING
OPERATING REVENUES				
CHARGES FOR SERVICES	\$ 3,879,953.93	\$ 4,897,514.31	\$ 4,829,814.31	\$ 67,700.00
WASTE MANAGEMENT CNG	414,957.34	412,481.19	499,685.69	(87,204.50)
DELINQUENT CHARGES	76,138.81	86,372.46	67,300.00	19,072.46
MISCELLANEOUS CHARGES	162,779.91	155,533.24	198,100.00	(42,566.76)
TOTAL OPERATING REVENUES	<u>4,533,829.99</u>	<u>5,551,901.20</u>	<u>5,594,900.00</u>	<u>(42,998.80)</u>
OPERATING EXPENSES				
NATURAL GAS PURCHASES	1,372,933.70	1,643,848.93	1,213,000.00	(430,848.93)
SALARIES AND WAGES	424,272.57	439,314.21	538,860.00	99,545.79
PAYROLL TAXES AND BENEFITS	203,552.70	234,262.14	275,205.00	40,942.86
CONTRACT SERVICES	136,777.54	251,341.60	189,000.00	(62,341.60)
EQUIPMENT EXPENSES	52,584.30	44,326.26	48,000.00	3,673.74
EQUIPMENT RENTAL	8,437.16	8,440.29	13,100.00	4,659.71
MAINTENANCE	173,840.91	150,785.02	265,300.00	114,514.98
SMALL TOOLS AND SUPPLIES	10,338.67	6,266.43	9,100.00	2,833.57
UTILITIES	8,833.66	11,208.25	11,200.00	(8.25)
INSURANCE	61,373.69	85,926.22	87,200.00	1,273.78
MISCELLANEOUS	\$54,374.67	\$26,570.50	\$42,500.00	15,929.50
OFFICE EXPENSE	7,391.27	7,829.33	9,000.00	1,170.67
PROFESSIONAL FEES	23,751.32	16,648.20	222,100.00	205,451.80
TELEPHONE EXPENSE	12,978.84	12,379.25	9,200.00	(3,179.25)
BAD DEBT EXPENSE	12,180.01	14,473.66	12,600.00	(1,873.66)
TOTAL OPERATING EXPENSES	<u>2,563,621.01</u>	<u>2,953,620.29</u>	<u>2,945,365.00</u>	<u>(8,255.29)</u>
OPERATING INCOME (LOSS) BEFORE DEPRECIATION	1,970,208.98	2,598,280.91	2,649,535.00	(51,254.09)
DEPRECIATION	-	-	178,850.00	178,850.00
OPERATING INCOME (LOSS) AFTER DEPRECIATION	1,970,208.98	2,598,280.91	2,470,685.00	127,595.91
ADD: NONOPERATING REVENUES	107,721.30	106,291.95	80,900.00	25,391.95
LESS: NONOPERATING EXPENSES	\$7,720.62	\$84,947.11	\$130,500.00	45,552.89
TRANSFERS OUT	833,333.30	2,783,333.32	4,466,500.00	1,683,166.68
GAS DEPARTMENT NET INCOME (LOSS)	<u>\$ 1,236,876.36</u>	<u>\$ (163,707.57)</u>	<u>\$ (2,045,415.00)</u>	<u>\$ 1,881,707.43</u>

CITY OF WALKER - ENTERPRISE FUND
GAS DEPARTMENT STATEMENT OF NET

PROJECTED THROUGH 12/31/18

INCOME (LOSS) FROM OPERATIONS

	Projected Actual <u>12/31/2018</u>	Projected Annual Budget Remaining	% <u>Variance</u>
OPERATING REVENUES			
CHARGES FOR SERVICES	\$ 5,736,747.20	\$ 906,932.89	18.78%
WASTE MANAGEMENT CNG	494,977.43	(4,708.26)	(0.01)
DELINQUENT CHARGES	103,646.95	36,346.95	0.54
MISCELLANEOUS CHARGES	186,639.89	(11,460.11)	(0.06)
TOTAL OPERATING REVENUES	<u>6,522,011.47</u>	<u>927,111.47</u>	16.57%
OPERATING EXPENSES			
NATURAL GAS PURCHASES	1,958,310.53	(745,310.53)	-61.44%
SALARIES AND WAGES	519,189.52	19,670.48	3.65%
PAYROLL TAXES AND BENEFITS	279,934.78	(4,729.78)	-1.72%
CONTRACT SERVICES	\$301,609.92	(112,609.92)	-59.58%
EQUIPMENT EXPENSES	53,191.51	(5,191.51)	-10.82%
EQUIPMENT RENTAL	10,128.35	2,971.65	22.68%
MAINTENANCE	180,942.02	84,357.98	31.80%
SMALL TOOLS AND SUPPLIES	7,519.71	1,580.29	17.37%
UTILITIES	13,449.90	(2,249.90)	-20.09%
INSURANCE	95,091.84	(7,891.84)	-9.05%
MISCELLANEOUS	\$31,884.60	10,615.40	24.98%
OFFICE EXPENSE	9,395.20	(395.20)	-4.39%
PROFESSIONAL FEES	17,523.41	204,576.59	92.11%
TELEPHONE EXPENSE	14,855.10	(5,655.10)	-61.47%
BAD DEBT EXPENSE	17,368.39	(4,768.39)	-37.84%
TOTAL OPERATING EXPENSES	<u>3,510,394.78</u>	<u>(565,029.78)</u>	-19.18%
OPERATING INCOME (LOSS) BEFORE DEPRECIATION	3,011,616.69	362,081.69	
DEPRECIATION	163,752.31	15,097.69	8.44%
OPERATING INCOME (LOSS) AFTER DEPRECIATION	<u>2,847,864.38</u>	<u>377,179.38</u>	
ADD: NONOPERATING REVENUES	114,278.90	33,378.90	41.26%
LESS: NONOPERATING EXPENSES	\$128,414.00	2,086.00	1.60%
TRANSFERS OUT	4,466,500.00	-	0.00%
GAS DEPARTMENT NET INCOME (LOSS)	<u>\$ (1,632,770.72)</u>	<u>\$ 412,644.28</u>	

CITY OF WALKER - ENTERPRISE FUND

SEWER DEPARTMENT STATEMENT OF NET

FOR PERIOD ENDED 10/31/18

INCOME (LOSS) FROM OPERATIONS

	PRIOR YEAR <u>10/31/2017</u>	CURRENT YEAR <u>10/31/2018</u>	BUDGET	BUDGET REMAINING
OPERATING REVENUES				
CHARGES FOR SERVICES	\$ 862,113.83	\$ 815,912.45	\$ 1,168,800.96	\$ (352,888.51)
WASTE MANAGEMENT FEES	-	-	10,000.00	(10,000.00)
WASTE MANAGEMENT FEES-CHEMICALS	-	-	-	-
DELINQUENT CHARGES	14,135.41	15,795.12	13,000.00	2,795.12
MISCELLANEOUS CHARGES	9,865.04	7,105.36	11,600.00	(4,494.64)
TOTAL OPERATING REVENUES	<u>886,114.28</u>	<u>838,812.93</u>	<u>1,203,400.96</u>	<u>(364,588.03)</u>
OPERATING EXPENSES				
SALARIES AND WAGES	236,144.54	273,927.13	294,630.00	20,702.87
PAYROLL TAXES AND BENEFITS	100,313.60	115,505.28	134,767.36	19,262.08
CONTRACT SERVICES	10,924.11	16,600.46	23,500.00	6,899.54
DEPRECIATION	-	-	-	-
EQUIPMENT EXPENSES	6,511.60	10,078.95	8,200.00	(1,878.95)
EQUIPMENT RENTAL	54,923.58	39,213.28	68,600.00	29,386.72
LAB FEES	22,151.12	23,523.00	28,000.00	4,477.00
MAINTENANCE	297,097.82	236,069.89	389,600.00	153,530.11
MAINTENANCE-WASTE MGMT CHEMICALS	-	-	-	-
SMALL TOOLS AND SUPPLIES	9,054.06	4,010.40	5,000.00	989.60
UTILITIES	111,605.24	109,556.66	147,700.00	38,143.34
INSURANCE	40,524.24	17,974.88	31,300.00	13,325.12
MISCELLANEOUS	12,284.12	14,152.27	15,500.00	1,347.73
OFFICE EXPENSE	3,639.68	2,143.51	1,500.00	(643.51)
PROFESSIONAL FEES	58,715.35	17,089.20	75,100.00	58,010.80
TELEPHONE EXPENSE	5,651.59	6,417.38	7,500.00	1,082.62
BAD DEBT EXPENSE	4,799.39	2,549.02	3,700.00	1,150.98
TOTAL OPERATING EXPENSES	<u>974,340.04</u>	<u>888,811.31</u>	<u>1,234,597.36</u>	<u>345,786.05</u>
OPERATING INCOME (LOSS) BEFORE DEPRECIATION	(88,225.76)	(49,998.38)	(31,196.40)	(18,801.98)
DEPRECIATION	-	-	423,500.00	423,500.00
OPERATING INCOME (LOSS) AFTER DEPRECIATION	(88,225.76)	(49,998.38)	(454,696.40)	404,698.02
ADD:				
NONOPERATING REVENUES	36,248.25	54,779.87	1,000.00	53,779.87
DONATIONS	-	-	-	-
TRANSFERS IN	675,416.70	789,750.00	947,700.00	(157,950.00)
LESS:				
NONOPERATING EXPENSES	40,812.25	20,082.26	28,500.00	8,417.74
TRANSFERS OUT	-	-	-	-
SEWER DEPARTMENT NET INCOME (LOSS)	<u>\$ 582,626.94</u>	<u>\$ 774,449.23</u>	<u>\$ 465,503.60</u>	<u>\$ 308,945.63</u>

CITY OF WALKER - ENTERPRISE FUND

SEWER DEPARTMENT STATEMENT OF NET

PROJECTED THROUGH 12/31/18

INCOME (LOSS) FROM OPERATIONS

	Projected Actual 12/31/2018	Projected Annual Budget Remaining	% Variance
OPERATING REVENUES			
CHARGES FOR SERVICES	\$ 949,044.40	\$ (219,756.56)	-18.80%
WASTE MANAGEMENT FEES	-	(10,000.00)	-100.00%
WASTE MANAGEMENT FEES-CHEMICALS	-	-	#DIV/0!
DELINQUENT CHARGES	18,954.14	5,954.14	45.80%
MISCELLANEOUS CHARGES	8,526.43	(3,073.57)	-26.50%
TOTAL OPERATING REVENUES	<u>976,524.97</u>	<u>(226,875.99)</u>	-18.85%
OPERATING EXPENSES			
SALARIES AND WAGES	323,732.06	(29,102.06)	-9.88%
PAYROLL TAXES AND BENEFITS	137,892.33	(3,124.97)	-2.32%
CONTRACT SERVICES	19,920.55	3,579.45	15.23%
DEPRECIATION	-	-	#DIV/0!
EQUIPMENT EXPENSES	12,094.74	(3,894.74)	-47.50%
EQUIPMENT RENTAL	47,055.94	21,544.06	31.41%
LAB FEES	28,227.60	(227.60)	-0.81%
MAINTENANCE	283,283.87	106,316.13	27.29%
MAINTENANCE-WASTE MGMT CHEMICALS	-	-	#DIV/0!
SMALL TOOLS AND SUPPLIES	4,812.48	187.52	3.75%
UTILITIES	131,467.99	16,232.01	10.99%
INSURANCE	29,058.49	2,241.51	7.16%
MISCELLANEOUS	16,982.73	(1,482.73)	-9.57%
OFFICE EXPENSE	2,572.21	(1,072.21)	-71.48%
PROFESSIONAL FEES	19,119.75	55,980.25	74.54%
TELEPHONE EXPENSE	7,700.85	(200.85)	-2.68%
BAD DEBT EXPENSE	3,058.82	641.18	17.33%
TOTAL OPERATING EXPENSES	<u>1,066,980.41</u>	<u>167,616.95</u>	13.58%
OPERATING INCOME (LOSS) BEFORE DEPRECIATION	(90,455.44)	(59,259.04)	
DEPRECIATION	454,138.42	(30,638.42)	-7.23%
OPERATING INCOME (LOSS) AFTER DEPRECIATION	<u>(544,593.86)</u>	<u>(89,897.46)</u>	
ADD:			
NONOPERATING REVENUES	1,395.00	395.00	39.50%
DONATIONS	-	-	#DIV/0!
TRANSFERS IN	947,700.00	-	0.00%
LESS:			
NONOPERATING EXPENSES	28,051.34	448.66	1.57%
TRANSFERS OUT	-	-	#DIV/0!
SEWER DEPARTMENT NET INCOME (LOSS)	<u>\$ 376,449.80</u>	<u>\$ (89,053.80)</u>	

CITY OF WALKER - ENTERPRISE FUND
WATER DEPARTMENT STATEMENT OF NET

FOR PERIOD ENDED 10/31/18

INCOME (LOSS) FROM OPERATIONS	PRIOR YEAR <u>10/31/2017</u>	CURRENT YEAR <u>10/31/2018</u>	BUDGET	BUDGET REMAINING
OPERATING REVENUES				
CHARGES FOR SERVICES	\$ 1,268,192.35	\$ 1,314,690.87	\$ 1,535,806.00	\$ (221,115.13)
DELINQUENT CHARGES	27,308.70	28,084.04	19,800.00	8,284.04
MISCELLANEOUS CHARGES	136,841.63	130,795.88	128,300.00	2,495.88
TOTAL OPERATING REVENUES	<u>1,432,342.68</u>	<u>1,473,570.79</u>	<u>1,683,906.00</u>	<u>(210,335.21)</u>
OPERATING EXPENSES				
SALARIES AND WAGES	269,415.62	304,761.72	300,510.00	(4,251.72)
PAYROLL TAXES AND BENEFITS	140,951.85	122,866.78	130,104.00	7,237.22
CONTRACT SERVICES	64,379.27	68,707.40	148,000.00	79,292.60
EQUIPMENT EXPENSES	14,126.70	19,870.59	14,500.00	(5,370.59)
EQUIPMENT RENTAL	7,407.27	7,227.45	13,600.00	6,372.55
LAB FEES	4,990.00	5,781.56	20,000.00	14,218.44
MAINTENANCE	295,767.84	375,654.51	366,000.00	(9,654.51)
SMALL TOOLS AND SUPPLIES	6,403.83	7,118.40	5,800.00	(1,318.40)
UTILITIES	50,725.06	58,502.49	68,300.00	9,797.51
INSURANCE	49,891.59	58,374.09	53,200.00	(5,174.09)
MISCELLANEOUS	61,122.96	52,960.84	60,250.00	7,289.16
OFFICE EXPENSE	5,109.00	6,765.97	5,000.00	(1,765.97)
PROFESSIONAL FEES	64,934.42	70,612.07	58,100.00	(12,512.07)
TELEPHONE EXPENSE	4,617.02	7,556.53	5,900.00	(1,656.53)
BAD DEBT EXPENSE	8,835.72	6,700.51	7,800.00	1,099.49
TOTAL OPERATING EXPENSES	<u>1,048,678.15</u>	<u>1,173,460.91</u>	<u>1,257,064.00</u>	<u>83,603.09</u>
OPERATING INCOME (LOSS) BEFORE DEPRECIATION	383,664.53	300,109.88	426,842.00	(126,732.12)
DEPRECIATION	-	-	125,500.00	125,500.00
OPERATING INCOME (LOSS) AFTER DEPRECIATION	<u>383,664.53</u>	<u>300,109.88</u>	<u>301,342.00</u>	<u>(1,232.12)</u>
ADD: NONOPERATING REVENUES	1,954.21	19,737.22	20,500.00	(762.78)
LESS: NONOPERATING EXPENSES	59,538.27	31,352.11	46,600.00	15,247.89
WATER DEPARTMENT NET INCOME (LOSS)	<u>\$ 326,080.47</u>	<u>\$ 288,494.99</u>	<u>\$ 275,242.00</u>	<u>\$ 13,252.99</u>

CITY OF WALKER - ENTERPRISE FUND
WATER DEPARTMENT STATEMENT OF NET

PROJECTED THROUGH 12/31/18

INCOME (LOSS) FROM OPERATIONS

OPERATING REVENUES

	Projected Actual 12/31/2018	Projected Annual Budget Remaining	% Variance
CHARGES FOR SERVICES	\$ 1,527,534.98	\$ (8,271.02)	-0.54%
DELINQUENT CHARGES	33,700.85	13,900.85	70.21%
MISCELLANEOUS CHARGES	156,955.06	28,655.06	22.33%
TOTAL OPERATING REVENUES	<u>1,718,190.89</u>	<u>34,284.89</u>	2.04%

OPERATING EXPENSES

SALARIES AND WAGES	360,172.94	(59,662.94)	-19.85%
PAYROLL TAXES AND BENEFITS	146,904.27	(16,800.27)	-12.91%
CONTRACT SERVICES	82,448.88	65,551.12	44.29%
EQUIPMENT EXPENSES	23,844.71	(9,344.71)	-64.45%
EQUIPMENT RENTAL	8,672.94	4,927.06	36.23%
LAB FEES	6,937.87	13,062.13	65.31%
MAINTENANCE	381,578.37	(15,578.37)	-4.26%
SMALL TOOLS AND SUPPLIES	8,542.08	(2,742.08)	-47.28%
UTILITIES	70,202.99	(1,902.99)	-2.79%
INSURANCE	70,640.18	(17,440.18)	-32.78%
MISCELLANEOUS	63,553.01	(3,303.01)	-5.48%
OFFICE EXPENSE	8,119.16	(3,119.16)	-62.38%
PROFESSIONAL FEES	83,528.47	(25,428.47)	-43.77%
TELEPHONE EXPENSE	9,067.84	(3,167.84)	-53.69%
BAD DEBT EXPENSE	8,040.61	(240.61)	-3.08%
TOTAL OPERATING EXPENSES	<u>1,332,254.32</u>	<u>(75,190.32)</u>	-5.98%

OPERATING INCOME (LOSS)
 BEFORE DEPRECIATION

385,936.57 (40,905.43)

DEPRECIATION

157,663.02 (32,163.02) -25.63%

OPERATING INCOME (LOSS)
 AFTER DEPRECIATION

228,273.55 (73,068.45)

ADD:

NONOPERATING REVENUES

41,984.66 21,484.66 104.80%

LESS:

NONOPERATING EXPENSES

44,167.47 2,432.53 5.22%

WATER DEPARTMENT NET INCOME (LOSS)

\$ 226,090.74 \$ (49,151.26)

CITY OF WALKER - ENTERPRISE FUND

GARBAGE DEPARTMENT STATEMENT OF NET

INCOME (LOSS) FROM OPERATIONS

FOR PERIOD ENDED 10/31/18

	PRIOR YEAR <u>10/31/2017</u>	CURRENT YEAR <u>10/31/2018</u>	<u>BUDGET</u>	<u>BUDGET REMAINING</u>
OPERATING REVENUES				
CHARGES FOR SERVICES	\$ 311,234.16	\$ 333,214.08	\$ 379,000.00	\$ (45,785.92)
DELINQUENT CHARGES	5,399.07	5,727.75	6,000.00	(272.25)
MISCELLANEOUS CHARGES	171.12	89.78	300.00	(210.22)
TOTAL OPERATING REVENUES	<u>316,804.35</u>	<u>339,031.61</u>	<u>385,300.00</u>	<u>(46,268.39)</u>
OPERATING EXPENSES				
CONTRACT SERVICES	337,180.91	309,590.49	370,000.00	60,409.51
INSURANCE	229.56	-	-	-
PROFESSIONAL FEES	2,083.01	2,054.70	2,100.00	45.30
BAD DEBT EXPENSE	898.84	555.11	800.00	244.89
TOTAL OPERATING EXPENSES	<u>340,392.32</u>	<u>312,200.30</u>	<u>372,900.00</u>	<u>60,699.70</u>
OPERATING INCOME (LOSS)	<u>(23,587.97)</u>	<u>26,831.31</u>	<u>12,400.00</u>	<u>14,431.31</u>
GARBAGE DEPARTMENT NET INCOME (LOSS)	<u>\$ (23,587.97)</u>	<u>\$ 26,831.31</u>	<u>\$ 12,400.00</u>	<u>\$ 14,431.31</u>

CITY OF WALKER - ENTERPRISE FUND

GARBAGE DEPARTMENT STATEMENT OF NET

PROJECTED THROUGH 12/31/18

INCOME (LOSS) FROM OPERATIONS

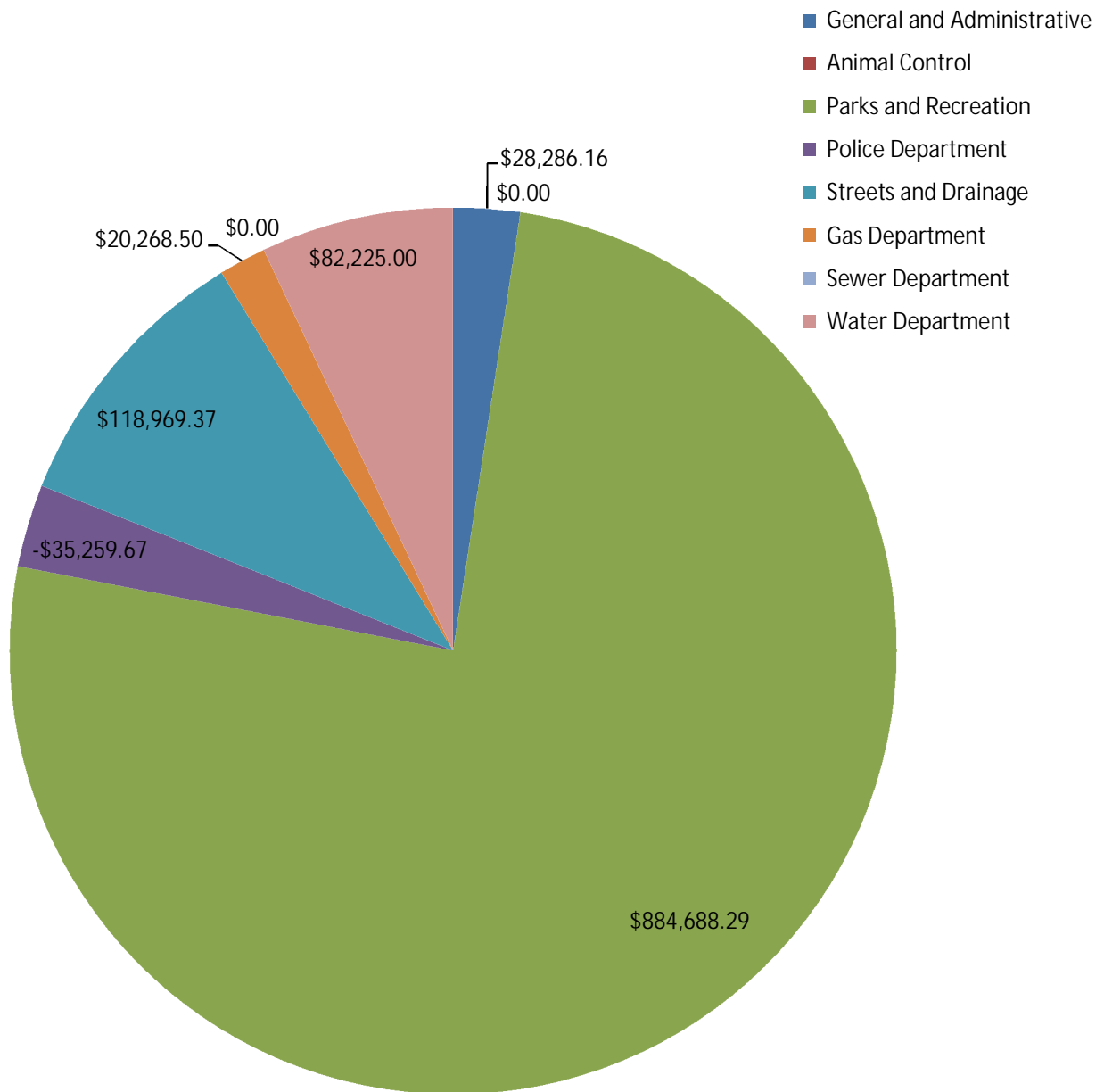
	Projected Actual 12/31/2018	Projected Annual Budget Remaining	% Variance
OPERATING REVENUES			
CHARGES FOR SERVICES	\$ 390,836.12	\$ 11,836.12	3.12%
DELINQUENT CHARGES	6,873.30	873.30	14.56%
MISCELLANEOUS CHARGES	107.74	(192.26)	-64.09%
TOTAL OPERATING REVENUES	<u>397,817.16</u>	<u>12,517.16</u>	3.25%
OPERATING EXPENSES			
CONTRACT SERVICES	410,333.43	(40,333.43)	-10.90%
INSURANCE	-	-	
PROFESSIONAL FEES	2,145.50	(45.50)	-2.17%
BAD DEBT EXPENSE	666.13	133.87	16.73%
TOTAL OPERATING EXPENSES	<u>413,145.06</u>	<u>(40,245.06)</u>	-10.79%
OPERATING INCOME (LOSS)	<u>(15,327.90)</u>	<u>(27,727.90)</u>	
GARBAGE DEPARTMENT NET INCOME (LOSS)	<u>\$ (15,327.90)</u>	<u>\$ (27,727.90)</u>	

Capital Outlay

Total Costs through

October 31, 2018

1,099,177.65



CITY OF WALKER - GENERAL FUND
CAPITAL OUTLAY DETAIL

FOR PERIOD ENDED 09/30/18

Acct #	FA # or Project #	Dept	Description	TOTAL COSTS	CURRENT YR COSTS	CURRENT YR BUDGET	BUDGET REMAINING
5700		1-Admin	Purchase Property off of East Railroad	\$ 18,000.00	\$ 18,000.00	\$ 18,000.00	\$ -
5715		1-Admin	2011 Ford F150 LP Tourism	\$ 7,500.00	\$ 7,500.00	\$ 7,500.00	\$ -
5780	150012	1-Admin	Safe-House Community Recreational Center	\$ 2,786.16	\$ 2,786.16	\$ 4,090,932.00	\$ 4,088,145.84
5707	170001	3-Parks	Walking Trail Phase III	\$ 110,000.00	\$ 13,250.00	\$ -	\$ (13,250.00)
5780	180001	3-Parks	Dog Park	899.52	899.52	-	(899.52)
5780	170005	3-Parks	Ballpark Renovations	718,529.95	652,933.21	675,437.86	22,504.65
5780	CFIELD	3-Parks	Challenger Field	389,648.84	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
5710		3-Parks	Shop Building	1,240.02	1,240.02	-	(1,240.02)
5780	120006	5-Streets	Sidewalks Phase III - Grant	468,980.06	39,631.83	224,143.06	184,511.23
5780	140013	5-Streets	Industrial Park Road Phase III - Extension	3,359,149.48	65,512.54	745,032.34	679,519.80
5780	180003	5-Streets DPW	Peak Lane Improvements	13,825.00	13,825.00	-	(13,825.00)
TOTAL GENERAL FUND CAPITAL OUTLAY				5,082,076.28	\$996,684.15	5,925,170.71	4,928,486.56
capital outlay balance from GF IS					996,684.15	5,925,170.71	

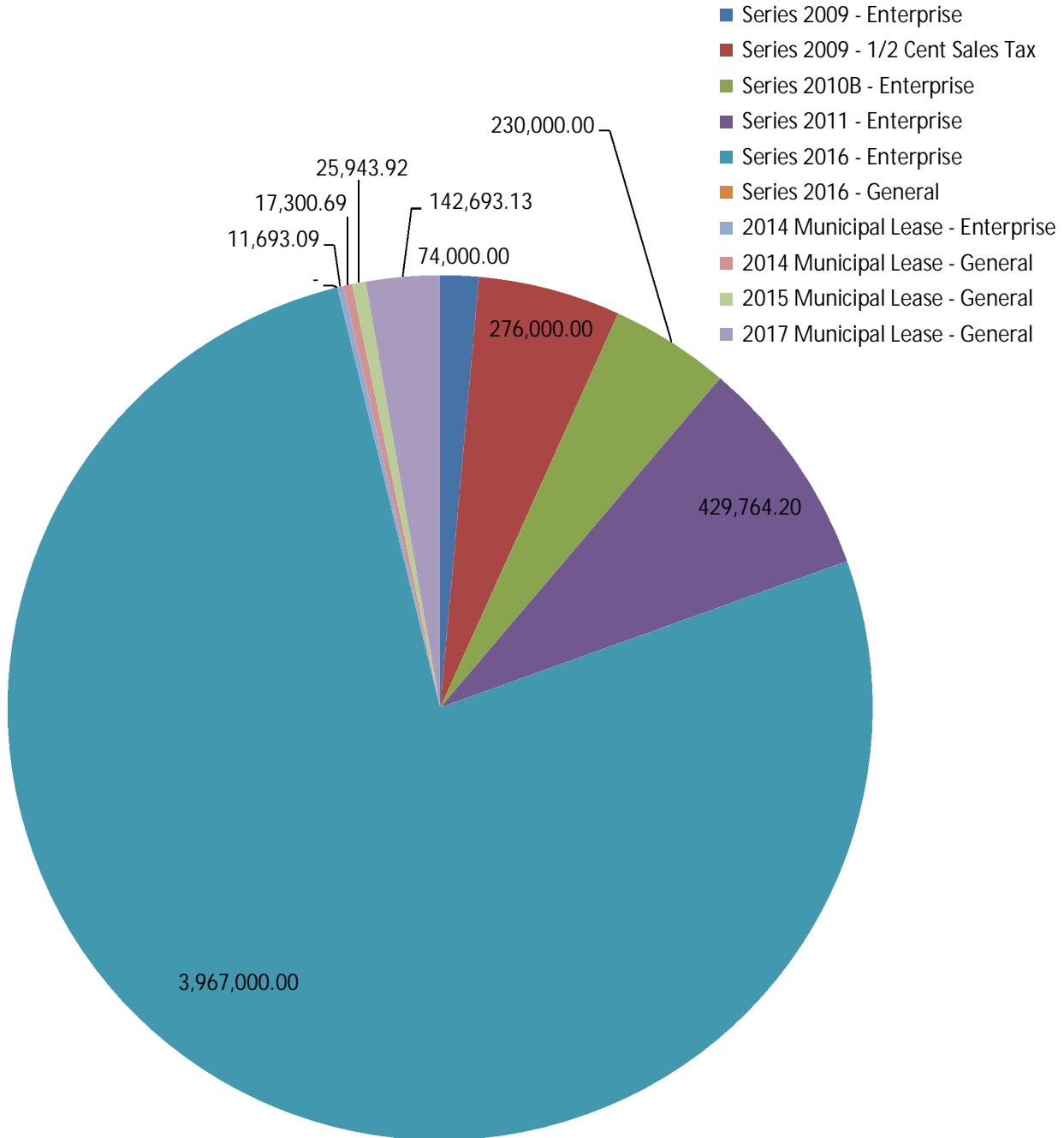
CITY OF WALKER - ENTERPRISE FUND
CAPITAL OUTLAY DETAIL

FOR PERIOD ENDED 10/31/18

Acct #	FA # or Project #	Dept	Description	PRIOR YRS COSTS	CURRENT YR COSTS	TOTAL COSTS	TOTAL BUDGET	BUDGET REMAINING
1680	150001	6-Gas	Juban Road Upgrades Hwy 190 Roundabout	36,685.00	15,631.63	52,316.63	340,115.00	287,798.37
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	4,007.25	75,484.04	215,023.21	139,539.17
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		71,675.00	71,675.00	795,000.00	723,325.00
1680	130002	8-Water split 6,7,8 split 7,8	OLOL Water Well		10,550.00	10,550.00	-	(10,550.00)
			DPW					
TOTAL ENTERPRISE FUND CAPITAL OUTLAY				\$ 115,767.89	\$ 102,493.50	\$ 218,261.39	\$ 1,771,538.21	\$ 1,553,276.82

Debt Service

Total Outstanding as of October 31, 2018 \$ 5,174,395.03



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

FOR PERIOD ENDED 10/31/18

Bond	Description	PRINCIPAL PAYMENTS	BUDGET	BUDGET REMAINING	Payments	OUTSTANDING 10/31/2018
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	-	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)	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)	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	-	31,306.87	142,693.13
TOTAL GENERAL AND SPECIAL REVENUE FUNDS DEBT SERVICE		<u>366,364.78</u>	<u>326,415.98</u>	<u>(8,641.93)</u>		<u>461,937.74</u>

CITY OF WALKER - ENTERPRISE FUND
DEBT SERVICE DETAIL

FOR PERIOD ENDED 10/31/18

Bond	Description	PRINCIPAL PAYMENTS	BUDGET	BUDGET REMAINING	OUTSTANDING 10/31/2018
Series 2009	Facilities and Community Development Authority Refunding Bonds. Total bond issue of \$7,440,000. \$4,536,000 reported in Enterprise	70,000.00	70,000.00	-	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	(5,000.00)	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	-	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	(1,000.00)	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	(362.65)	11,693.09
TOTAL ENTERPRISE FUND DEBT SERVICE		285,062.65	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 October 31, 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>\$ 6,592,278.60</u>	<u>\$ 6,592,278.60</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>\$ 6,592,278.60</u>	<u>\$ 6,592,278.60</u>

CITY OF WALKER
GENERAL LONG TERM DEBT
BALANCE SHEET
As of October 31, 2018

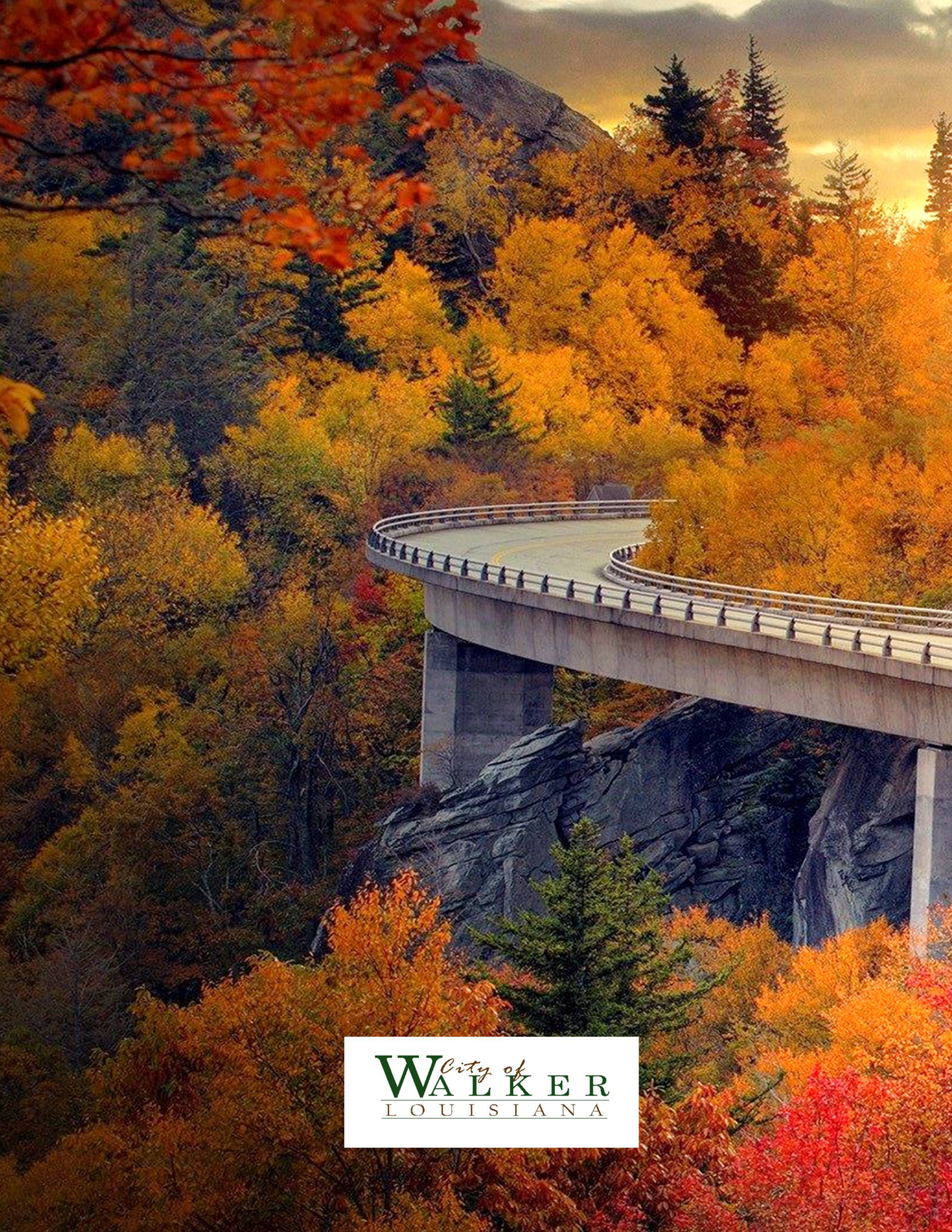
	<u>Current Month</u>	<u>Prior Month</u>	<u>Prior Year</u>
ASSETS			
Bond Costs of Issuance	\$ -	\$ -	\$ -
TOTAL FUND ASSETS	<u>-</u>	<u>-</u>	<u>-</u>
LIABILITIES			
Deferred Amount	(71,909.00)	(71,909.00)	(71,909.00)
Accrued Interest Payable	12,081.35	12,824.35	12,081.35
Accrued Vacation Payable - Current 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	<u>97,445.61</u>	<u>110,621.39</u>	<u>97,445.61</u>
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	<u>-</u>	<u>-</u>	<u>-</u>
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 October 31, 2018

	CURRENT YEAR <u>10/31/2018</u>	PRIOR YEAR <u>10/31/2017</u>	AUDITED PRIOR YEAR <u>12/31/2017</u>
Current Assets:			
Cash and Cash Equivalents	9,299,936.29	6,779,225.25	7,752,874.55
Due from Other Funds	<u>621,956.64</u>	<u>2,113,346.22</u>	<u>1,430,245.35</u>
	9,921,892.93	8,892,571.47	9,183,119.90
Receivables:			
Accounts, Net	652,713.58	600,686.48	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>
	1,404,405.47	1,170,816.71	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	11,599,186.32	10,359,265.25	11,234,595.53
Noncurrent Assets:			
Restricted Cash, Cash Equivalents, and Investments:			
Revenue Bond Covenant Accounts	250,071.74	168,759.50	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>15,900,056.88</u>	<u>14,544,632.47</u>	<u>15,730,504.40</u>
Total Noncurrent Assets	<u>16,956,496.58</u>	<u>15,518,887.32</u>	<u>16,873,299.75</u>
Total Assets	<u>\$ 28,555,682.90</u>	<u>\$ 25,878,152.57</u>	<u>\$ 28,107,895.28</u>

CITY OF WALKER
ENTERPRISE FUND
STATEMENT OF NET POSITION
As of October 31, 2018

	CURRENT YEAR <u>10/31/2018</u>	PRIOR YEAR <u>10/31/2017</u>	AUDITED PRIOR YEAR <u>12/31/2017</u>
Current Liabilities:			
Accounts Payable	\$ 266,216.09	\$ 232,764.09	\$ 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	773,049.34	757,531.93	758,642.03
Due to Other Funds	13,319.72	1,016.32	12,520.32
Other Current Liabilities	95,847.08	83,696.52	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	<u>32,042.56</u>	<u>32,042.56</u>	<u>32,042.56</u>
Total Current Liabilities	1,542,138.90	1,461,904.65	1,735,356.59
Noncurrent Liabilities:			
Bonds Payable - Less Current Portion	4,111,192.20	4,368,002.20	4,373,192.20
Municipal Lease - Less Current Portion	(11,361.62)	12,001.03	11,701.03
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>4,172,989.57</u>	<u>4,439,676.82</u>	<u>4,458,052.22</u>
 Total Liabilities	 <u>5,715,128.47</u>	 <u>5,901,581.47</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	<u>8,669,307.43</u>	<u>11,186,835.10</u>	<u>7,743,239.47</u>
 Total Net Position	 <u>22,840,554.43</u>	 <u>19,976,571.10</u>	 <u>21,914,486.47</u>
 Total Liabilities and Net Position	 <u>\$ 28,555,682.90</u>	 <u>\$ 25,878,152.57</u>	 <u>\$ 28,107,895.28</u>



W*City of*
ALKER
LOUISIANA