



CITY OF WALKER

FINANCIAL REPORT

JULY 2018

City of **WALKER** LOUISIANA City Living Country Charm

MAYOR
Jimmy Watson

CHIEF OF
OPERATIONS
Jamie Etheridge

CITY ATTORNEY
Bobby King

CITY CLERK
Myra Streeter

MAYOR PRO TEM
Scarlett Milton Major

COUNCIL
David Clark
Eric Cook
Gary Griffin
Scarlett Milton Major
Richard Wells

September 10, 2018

Members of the Council:

Presented herein are the revenue and expense statements of the City of Walker for the period ending July 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	\$ 3,274,282	\$ 358,770	\$ 6,437,638	\$ 10,070,690
Actual YTD Fund Expense	(4,783,528)	(5,302)	(4,098,375)	(8,887,205)
Other Financing Sources (Uses)	8,148	-	-	8,148
Net Profit (Loss) Before Transfer:	(1,501,098)	353,468	2,339,263	<u>\$ 1,191,633</u>
Transfers In (Out)	2,228,419	(390,842)	(1,313,842)	<u>\$ -</u>
Net Change in Fund Balance	<u>\$ 727,321</u>	<u>\$ (37,374)</u>		
Net Change in Net Assets			<u>\$ 1,025,421</u>	

Sincerely,

Mike Cotton
Financial Director

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

	<u>General Fund</u>	<u>Special Revenue Fund</u>	<u>Enterprise Fund</u>	<u>As of J</u>
<u>Where do city dollars come from?</u>				
Taxes (sales, ad valorem, franchise, alcohol)	1,969,162.16	828,770.55		2,797,933
Licenses and Permits	393,616.03			393,616
Fines and Forfeits	647,661.30			647,661
Fees	51,067.00		-	51,067
Intergovernmental	150,126.85		\$71,743.64	221,870
Charges for Services	-		5,966,779.03	5,966,779
Proceeds from Debt	-			-
Other	70,797.06	21,906.96	399,115.52	491,820
Total	3,282,430.40	850,677.51	6,437,638.19	10,570,746

<u>Where do city dollars go?</u>				
General Government	1,280,778.09	12,571.40		1,293,349
Animal Control	145,037.81			145,038
Parks and Recreation	243,846.92			243,847
Police Department	1,499,669.35			1,499,669
Street Department	627,638.06			627,638
Governmental Funds Capital Outlay	899,912.50			899,913
Governmental Funds Debt Service	86,645.47	15,114.00		101,759
Gas Department			\$2,374,156.84	2,374,157
Sewer Department			656,782.97	656,783
Water Department			848,945.71	848,946
Garbage Department			218,489.06	218,489
Total	4,783,528.20	27,685.40	4,098,374.58	8,909,588

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

<u>July 31, 2018</u>	<u>General Fund</u>	<u>Special Revenue Fund</u>	<u>Enterprise Fund</u>	<u>As of July 31, 2017</u>		<u>Inc (Dec)</u>
26.47%	2,205,214.23	965,838.35		3,171,053	32.96%	(373,120)
3.72%	403,795.07			403,795	4.20%	(10,179)
6.13%	401,443.13			401,443	4.17%	246,218
0.48%	45,709.44		-	45,709	0.48%	5,358
2.10%	235,520.01		\$63.00	235,583	2.45%	(13,713)
56.45%	4,600.00		4,901,159.56	4,905,760	50.99%	1,061,019
0.00%	-			-	0.00%	-
4.65%	41,197.41	15,391.91	400,336.57	456,926	4.75%	34,894
	<u>3,337,479.29</u>	<u>981,230.26</u>	<u>5,301,559.13</u>	<u>9,620,269</u>		<u>950,477</u>
14.52%	1,013,993.13	14,763.58		1,028,757	23.19%	264,592
1.63%	969.99			970	0.02%	144,068
2.74%	-			-	0.00%	243,847
16.83%	3,428.36			3,428	0.08%	1,496,241
7.05%	-			-	0.00%	627,638
10.10%	-			-	0.00%	899,913
1.14%	2,717.31	-		2,717	0.06%	99,042
26.65%			\$1,891,876.01	1,891,876	42.64%	482,281
7.37%			596,746.51	596,747	13.45%	60,036
9.53%			665,923.65	665,924	15.01%	183,022
2.45%			246,094.97	246,095	5.55%	(27,606)
	<u>1,021,108.79</u>	<u>14,763.58</u>	<u>3,400,641.14</u>	<u>4,436,514</u>		<u>4,473,074</u>

CITY OF WALKER
WHERE DO CITY DOLLARS COME FROM?
July 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	62,783.93										62,783.93
4005	Alcoholic Beverage Tax	11,772.34										11,772.34
4010	Franchise Tax	237,914.76										237,914.76
4020	General/Half Cent Sales Tax	1,656,691.13				828,770.55						2,485,461.68
LICENSES AND PERMITS												
4015	Insurance Premium Tax	190,137.82										190,137.82
4100	Occupational Licenses	166,251.52										166,251.52
4105	Permits and Other Licenses	37,226.69										37,226.69
FINES AND FORFEITS												
4200	Fines and Forfeits		307,831.85									307,831.85
4201	Fines and Forfeits		99,601.29									99,601.29
4202	Fines and Forfeits		1,065.50									1,065.50
4203	Fines and Forfeits		0.00									0.00
4225	Court Fees	239,162.66										239,162.66
FEES												
4205	Animal Adoption		3,133.00									3,133.00
4210	Parks and Recre			34,454.00								34,454.00
4211	Tournament Fees			800.00								800.00
4212	Admission Fees			12,680.00								12,680.00
4225	Waste Management Fees					0.00						0.00
CHARGES FOR SERVICES												
4215	Charges for Ser					0.00		3,095,310.30	569,225.70	923,996.04	229,666.66	4,818,198.70
4220	Fuel Adjustment							1,148,590.33				1,148,590.33
INTERGOVERNMENTAL												
4300	Federal Grants	38,543.22	0.00	0.00	0.00	27,450.25	0.00	0.00	53,444.87	0.00	0.00	119,438.34
4310	State Grants	0.00	0.00	0.00	0.00	0.00	0.00	0.00	18,298.77	0.00	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	0.00
4325	Supplemental Pay				63,700.00							63,700.00
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												
4400	Subpoena Pay				3,550.00							3,550.00
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
4406	Donations - Challengers			0.00								0.00
4407	Discount Cards			0.00								0.00
4408	K-9 Donations				0.00							0.00
4800	Concessions			24,521.02								24,521.02
4801	Tournament Concessions			0.00								0.00
4805	Interest Income	10,114.47	0.00	0.00	0.00	21,906.96	0.00	61,016.10	0.00	0.00	0.00	93,037.53
4810	Penalties and Interest	7,039.29	0.00	0.00	0.00			73,549.87	11,182.68	20,091.38	4,014.13	115,877.35
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	0.00	8,148.00
4820	Private Donations	0.00	7,609.37	-1,116.19	175.05			0.00	0.00	0.00		6,668.23
4825	Advertising Income			2,760.00								2,760.00
4830	Out of Town Fee							53,955.10		0.00		53,955.10
4835	Service Charges							62,142.00	4,992.00	58,652.00	0.00	125,786.00
4840	Tap Fees							0.00	0.00	0.00		0.00
4845	Health Fees							33,755.73		33,755.73		33,755.73
4850	Misc. Utility Revenue							-25.00	395.45	395.45		13,323.50
4855	Recovery of Bad Debt							592.48	63.36	825.96	60.82	1,542.62
4860	Promotional / Comm Events	1,339.25	200.60	60.00	5,190.50	1,060.70	0.00	598.41	300.00	0.00	0.00	8,749.46
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	2,667,125.08	10,942.97	74,178.83	501,672.57	28,510.95	850,677.51	4,508,697.64	639,183.61	1,056,015.33	233,741.61	10,570,746.10
TOTAL												10,570,746.10
Total General Fund												3,282,430.40
Total Enterprise Fund												6,437,638.19

CITY OF WALKER
WHERE DO CITY DOLLARS GO?
July 31, 2018

Acct#	Account Description	01 General and Administrative	02 Animal Control	03 Parks and Recreation	04 Police Department	05 Streets and Drainage	11 1/2 Cent Sales Tax	06 Gas Department	07 Sewer Department	08 Water Department	09 Garbage Department	TOTAL ALL DEPTS
5000	Salaries-Regula	552,483.12	71,538.84	53,520.00	573,987.73	194,537.02		285,345.87	164,409.72	186,258.94	0.00	39,230.70
5001	Salaries-Regula	39,230.70			34,615.35							34,615.35
5002	Salaries-Regula	29,865.62			7,364.00							29,865.62
5003	Salaries-Regula	13,462.56	195.14	735.00	71,633.70	5,570.27		18,139.07	28,682.40	20,953.62		7,364.00
5010	Salaries-Overti	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00		159,371.76
5015	Salaries-Grants	6,604.31			6,604.31							6,604.31
5016	Salaries-Grants	0.00	0.00	0.00	0.00				0.00	0.00		0.00
5018	Salaries-Grants	0.00	0.00	0.00	0.00				0.00	0.00		0.00
5019	Salaries-Grants	0.00	0.00	0.00	0.00				0.00	0.00		0.00
5020	Salaries-Grants	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
5030	Student Labor	0.00	0.00	0.00	0.00				0.00	0.00		0.00
5032	Wages	0.00	0.00	0.00	0.00				0.00	0.00		0.00
5035	Compensation of	30,000.00	0.00	0.00	63,715.37				0.00	0.00		30,000.00
5040	Supplemental Pa	0.00	0.00	0.00	900.00				0.00	0.00		63,715.37
5041	Salaries-Supplc	0.00	0.00	0.00	0.00				0.00	0.00		900.00
5042	Unused	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
5049	Capitalized Sal	36,882.95	4,692.63	2,226.89	151,602.97	11,020.80		23,128.55	13,390.92	5,993.85		96,936.59
5050	Retirement Cont	39,160.06	4,280.07	3,179.31	44,671.32	11,889.34		17,653.31	11,347.59	12,185.27		151,602.97
5055	F.I.C.A. Tax	9,158.39	1,000.99	743.55	10,447.34	2,780.57		4,128.68	2,653.72	2,849.84		144,366.27
5060	Medicare Tax	0.00	0.00	0.00	0.00				0.00	0.00		33,763.08
5066	Unemployment Be	951.15	117.50	88.98	1,110.93	346.38		482.28	267.29	374.78		3,739.29
5061	Unemployment Ta	1,786.42	389.70	310.17	2,299.53	1,545.03		1,700.72	630.90	552.93		75,444.94
5065	Group Health In	175,553.45	24,489.50	19,586.46	226,850.41	57,300.83		126,798.18	57,624.63	66,260.38		9,215.40
5066	Group Life Insu	0.00	0.00	0.00	0.00			0.00	0.00	0.00		0.00
5068	Group Health De	1,464.68	157.50	177.05	1,185.42	367.50		975.25	337.50	372.05		5,036.95
5069	Group Insurance	0.00	0.00	0.00	0.00			0.00	0.00	0.00		0.00
5070	Other Related B	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
5080	Non-Taxable Fri	0.00	0.00	0.00	0.00			0.00	0.00	0.00		0.00
5089	Capitalized Ben	12,108.83	0.00	0.00	4,207.00	60.00		1,393.68	2,520.00	1,171.86		21,461.37
5100	Travel	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
5102	***USE 5100***	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
5110	***USE 5100***	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
5200	Advertising	5,821.20	0.00	240.00	90.00	240.00		378.40	0.00	394.00		7,073.60
5202	Annual Fees, Du	10,460.88	718.80	659.40	3,986.40	805.00		14,062.90	8,444.80	29,519.40		68,637.58
5205	Annual Fees, Du	0.00	0.00	0.00	0.00			0.00	0.00	0.00		0.00
5208	Assessor Fees	47,985.17	0.00	61.59				0.00		12,571.40		60,618.16
5211	Collection Fees	3,130.00	0.00	0.00	0.00			0.00	0.00	0.00		3,130.00
5213	Coroner Fees	4,346.91	395.79	2,175.17	40,626.24	13,150.97		18,189.13	5,403.37	8,317.46		92,605.04
5215	Fuel Expense	10,551.87	2,453.54	800.23	44,242.29	14,556.62		11,910.28	1,311.69	12,140.12		97,966.05
5220	Insurance-Vehic	45,587.77	2,041.05	4,082.22	45,670.15	4,158.15		66,239.98	8,465.40	34,257.69		210,502.41
5221	Insurance-Cenr	8,047.21	865.81	2,248.32	30,013.42	23,619.14		5,034.29	5,969.87	8,259.55		84,057.61
5222	Insurance-Workm	0.00	0.00	0.00	0.00			0.00	0.00	0.00		0.00
5225	Interest and Pe	0.00	0.00	0.00	0.00			0.00	0.00	0.00		0.00
5230	Laboratory Fees	0.00	0.00	0.00	0.00			16,317.92	0.00	5,711.56		22,029.48
5235	Maintenance-Lan	1,773.97	7,836.54	1,063.74	564.68	759.46		358.58	789.86	378.36		13,515.19
5236	Maintenance-Bui	1,543.57	418.91	724.38	16,298.85	5,053.63		12,258.65	882.32	3,649.37		40,829.88
5237	Maintenance-Veh	183.63	3.49	2,555.91	147.94	51,376.72		3,103.72	2,388.30	1,239.82		60,999.53
5238	Maintenance-Hea	0.00	0.00	0.00	0.00			0.00	0.00	0.00		0.00
5239	Maintenance-Sma	0.00	0.00	0.00	0.00			0.00	0.00	0.00		0.00
5240	Maintenance-Rec	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
5242	Maintenance-Inf	16,271.78	1,859.15	778.51	7,565.28	101,460.68		179,409.65	123,440.04	138,442.15		543,531.03
5243	Maintenance-Tec	0.00	0.00	1,439.03	0.00	3,577.08		13,158.96	4,537.87	6,448.00		64,857.15
5249	Maintenance-Oth	9,009.00	0.00	0.00	0.00	0.00		0.00	6,370.00	0.00		6,370.00
5250	Magistrate Expense	0.00	0.00	0.00	0.00			0.00	0.00	0.00		0.00
5251	Tap Fees - contra expense	1,500.00	0.00	0.00	24.69	0.00		48,800.00	-500.00	-7,825.00		-57,125.00
5255	Meter Fees - contra exp	659.13	135.00	0.00	1,978.11	0.00		-26,447.50	3,000.00	-1,370.00		-27,817.50
5260	Printing	2,184.52	0.00	0.00	5,757.12	26.24		685.73	725.80	2,061.92		7,912.41
5265	Remain-Buildin	3,255.82	0.00	75.60	9,787.40	452.52		5,154.41	27,697.00	4,990.10		7,941.64
5266	Remainls-Equpm	2,696.08	384.05	460.16	565.56	1,331.31		2,904.10	1,064.51	961.47		51,392.85
5267	Remainls-Uniform	245.00	0.00	0.00	216.00	0.00		271.65	0.00	0.00		10,337.24
5268	Remainls-Other	1,371.78	295.26	1,012.28	2,088.24	236.53		390.81	1,254.68	174.86		1,162.25
5275	Security	11,061.36	1,537.50	538.54	6,320.60	1,372.13		3,284.32	2,989.99	1,991.02		6,824.44
5280	Service Charges	431.09	29.90	314.35	70.75	60.75		70.25	93.62	1,071.18		29,095.46
5285	Telephone Servi	2,710.58	407.88	511.14	9,097.94	8,857.41		4,857.41	1,444.43	2,892.88		10,714.14
5287	Data Lines and	6,443.24	4,726.82	13,605.30	5,909.84	40,136.69		8,071.53	71,094.99	40,419.16		23,980.25
5290	Utilities	0.00	0.00	2,835.62	0.00	3,110.60		0.00	7,536.22	0.00		190,407.57
5295	Waste Disposal	0.00	0.00	0.00	0.00			0.00	0.00	0.00		13,482.44
5299	Other Operating	0.00	0.00	0.00	0.00			0.00	0.00	0.00		592.77
5300	Buildings, Grou	0.00	0.00	0.00	0.00			0.00	0.00	0.00		0.00
5305	Chemicals	0.00	0.00	0.00	0.00			0.00	0.00	0.00		0.00
5310	Clothing and Un	0.00	0.00	773.50	9,729.88	75.00		75.00	75.00	75.00		138,870.12
5315	Computer Suppl	0.00	0.00	0.00	0.00			0.00	0.00	0.00		10,803.38
5320	Concession Supp	0.00	0.00	13,790.05	0.00	0.00		0.00	0.00	0.00		13,790.05
5325	Household Clean	0.00	0.00	0.00	0.00			0.00	0.00	0.00		0.00
5330	Medicines and V	25,537.49	507.60	1,721.32	14,148.51	1,619.76		2,642.15	701.77	2,801.25		49,465.84
5335	Office Supplies	0.00	0.00	0.00	0.00			0.00	0.00	0.00		1,721.32
5340	Recreational Su	0.00	0.00	25,507.32	17.99	0.00		0.00	0.00	0.00		25,525.31

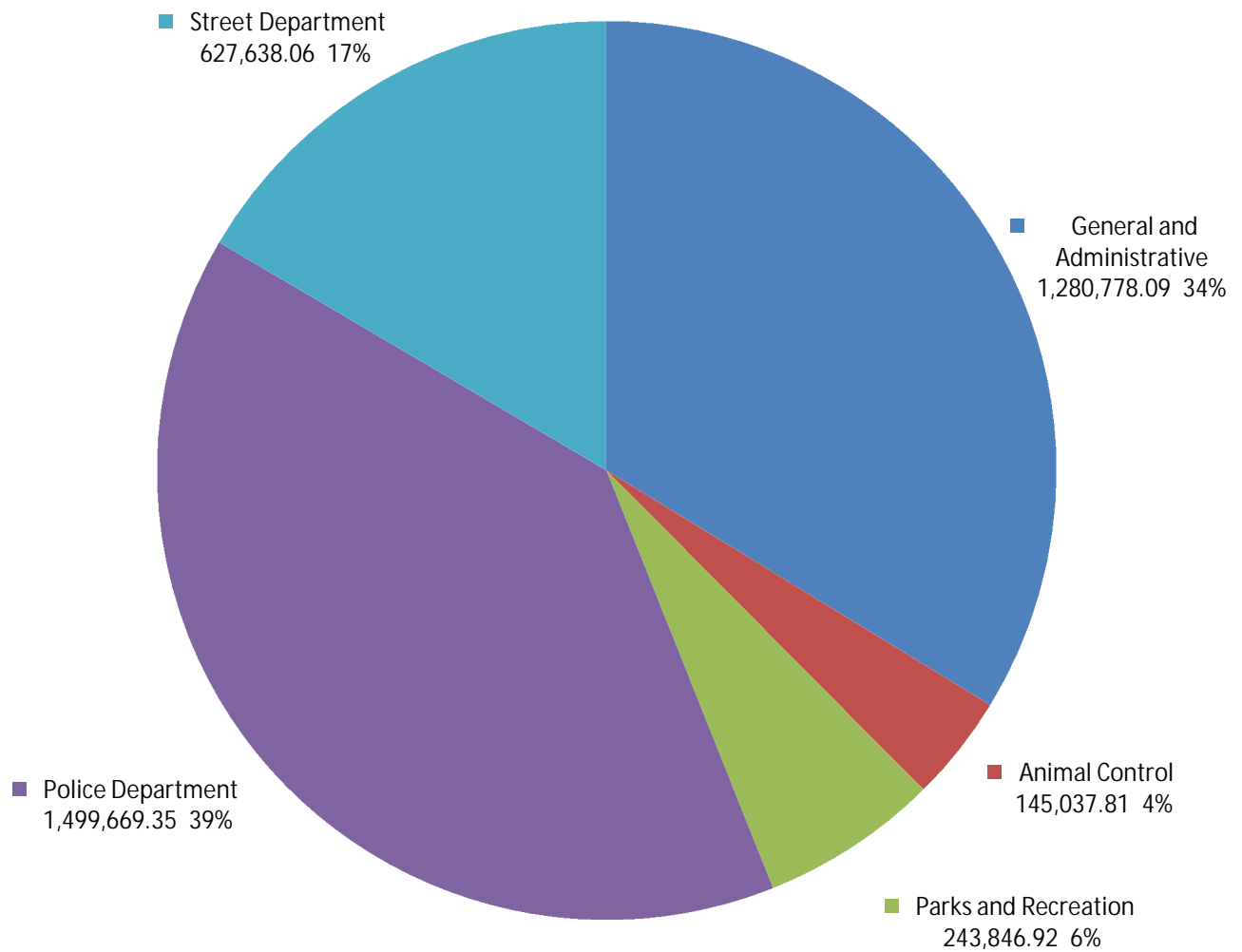
General Fund

Total Departmental
Expenditures through

July 31, 2018

\$

3,796,970.23



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

	CURRENT YEAR <u>7/31/2018</u>	PRIOR YEAR <u>7/31/2017</u>	AUDITED PRIOR YEAR <u>12/31/2017</u>
ASSETS			
Cash and Cash Equivalents	975,780.13	359,987.17	1,640,693.09
Investments	-	-	-
Receivables:			
Ad Valorem Taxes, Net	37,089.08	108,902.67	37,089.08
Other	160,147.58	12,396.48	169,332.58
Insurance Deposits	-	70,601.00	-
Due from Other Funds	(280,851.56)	(627,515.58)	(1,053,269.65)
Due from Other Governments	571,275.58	860,670.30	902,027.19
Cash - Restricted	<u>2,526.88</u>	<u>226,995.93</u>	<u>228,332.93</u>
Total Assets	<u>\$ 1,465,967.69</u>	<u>\$ 1,012,037.97</u>	<u>\$ 1,924,205.22</u>
LIABILITIES			
Accounts Payable	\$ 279,196.02	\$ 254,093.26	\$ 807,341.69
Payroll Liabilities	173,498.84	150,060.20	142,565.87
Accrued Salaries and Wages	110,399.89	106,000.70	110,399.89
Due to Other Funds	<u>77,516.09</u>	<u>199,159.89</u>	<u>765,861.68</u>
Total Liabilities	<u>640,610.84</u>	<u>709,314.05</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>776,743.85</u>	<u>182,044.92</u>	<u>49,423.09</u>
Total Fund Balances	<u>825,356.85</u>	<u>302,723.92</u>	<u>98,036.09</u>
Total Liabilities and Fund Balances	<u>\$ 1,465,967.69</u>	<u>\$ 1,012,037.97</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 July 31, 2018

	CURRENT YEAR <u>07/31/18</u>	PRIOR YEAR <u>07/31/17</u>	AUDITED PRIOR YEAR <u>12/31/17</u>
Revenues:			
Taxes	1,969,162.16	2,205,214.23	3,390,801.96
Licenses and Permits	393,616.03	403,795.07	474,905.81
Fines and Forfeits	647,661.30	401,443.13	810,983.64
Interest Income	10,114.47	7,694.91	17,140.47
Fees	51,067.00	45,709.44	62,584.44
Charges for Services	-	4,600.00	13,625.00
Intergovernmental	150,126.85	235,520.01	669,297.53
Parks and Recreation Concessions	24,521.02	2,970.00	6,645.00
Miscellaneous	<u>28,013.57</u>	<u>30,532.50</u>	<u>50,765.02</u>
Total Revenues	3,274,282.40	3,337,479.29	5,496,748.87
Expenditures:			
Current:			
General and Administrative	1,280,778.09	1,013,993.13	1,776,711.32
Animal Control	145,037.81	114,709.10	213,943.24
Parks and Recreation	243,846.92	193,395.26	296,733.78
Police Department	1,499,669.35	1,318,312.77	2,389,635.35
Street Department	627,638.06	770,163.30	1,654,826.30
Capital Outlay	899,912.50	1,839,445.02	1,661,427.37
Debt Service	<u>86,645.47</u>	<u>74,766.41</u>	<u>92,996.24</u>
Total Expenditures	<u>4,783,528.20</u>	<u>5,324,784.99</u>	<u>8,086,273.60</u>
Excess (Deficiency) of Revenues over Expenditures	(1,509,245.80)	(1,987,305.70)	(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	2,228,418.56	799,269.85	1,015,669.19
Transfers Out	<u>-</u>	<u>-</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>2,236,566.56</u>	<u>809,968.85</u>	<u>1,200,368.19</u>
Net Change in Fund Balance	727,320.76	(1,177,336.85)	(1,389,156.54)

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

FOR PERIOD ENDED 07/31/18

	PRIOR YEAR <u>7/31/2017</u>	CURRENT YEAR <u>7/31/2018</u>	ORIGINAL <u>BUDGET</u>	<u>BUDGET</u>
REVENUES				
Taxes	2,205,214.23	1,969,162.16	2,998,500.00	2,998,500.00
Licenses and Permits	403,795.07	393,616.03	447,300.00	447,300.00
Fines and Forfeits	401,443.13	647,661.30	750,000.00	750,000.00
Interest Income	7,694.91	10,114.47	6,000.00	6,000.00
Fees	45,709.44	51,067.00	83,000.00	83,000.00
Charges for Services	4,600.00	-	9,200.00	9,200.00
Intergovernmental	235,520.01	150,126.85	3,898,227.66	3,898,227.66
Parks and Recreation Concessions	2,970.00	24,521.02	50,000.00	50,000.00
Miscellaneous	30,532.50	28,013.57	28,200.00	28,200.00
TOTAL GENERAL FUND REVENUES	3,337,479.29	3,274,282.40	8,270,427.66	8,270,427.66
EXPENDITURES				
GENERAL AND ADMINISTRATIVE				
Salaries	507,843.44	635,042.00	874,587.00	874,587.00
Payroll Taxes and Benefits	184,486.20	264,957.10	401,880.00	401,880.00
Aldermen's Per Diem	31,000.00	30,000.00	60,000.00	60,000.00
Advertising	7,051.61	5,821.20	12,000.00	12,000.00
Collection Costs	37,835.14	47,985.17	60,900.00	60,900.00
Bank Charges	-	9.15	-	-
Contracted Services	3,540.00	5,279.17	18,500.00	18,500.00
Coroner Fees	100.00	3,130.00	6,000.00	6,000.00
Court Costs	10,500.00	9,000.00	18,000.00	18,000.00
Depreciation	-	-	-	-
Economic Development	10,000.00	52,875.00	25,000.00	65,000.00
Grant Expenditures	-	-	-	-
Insurance	53,508.50	64,186.85	57,600.00	57,600.00
Legal and Professional	3,716.45	34,986.18	68,100.00	68,100.00
Membership Fees / Educational Training	15,889.80	22,569.71	27,000.00	27,000.00
Miscellaneous	2,229.18	3,835.74	25,900.00	25,900.00
Printing, Postage, and Office Supplies	44,141.84	28,085.97	26,300.00	26,300.00
Promotional and Community Events	16,609.11	20,392.05	25,000.00	25,000.00
Rental Equipment	4,141.82	3,498.82	7,600.00	7,600.00
Repairs and Maintenance	49,869.65	18,229.38	38,200.00	38,200.00
Small Tools and Supplies	6,093.69	1,691.77	9,000.00	9,000.00
Telephone	12,403.30	14,203.03	21,900.00	21,900.00
Utilities	8,383.69	6,443.24	22,000.00	22,000.00
Uniforms	192.15	2,666.08	10,500.00	10,500.00
Vehicle Expense	4,457.56	5,890.48	12,000.00	12,000.00
Total General and Administrative	1,013,993.13	1,280,778.09	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	(1,029,337.84)	3,073,551.95	75,051.95	2.50%
Licenses and Permits	(53,683.97)	452,855.63	5,555.63	1.24%
Fines and Forfeits	(102,338.70)	1,110,276.51	360,276.51	48.04%
Interest Income	4,114.47	17,339.09	11,339.09	188.98%
Fees	(31,933.00)	71,149.36	(11,850.64)	-14.28%
Charges for Services	(9,200.00)	9,200.00	-	0.00%
Intergovernmental	(3,748,100.81)	3,898,227.66	-	0.00%
Parks and Recreation Concessions	(25,478.98)	50,000.00	-	0.00%
Miscellaneous	(186.43)	33,130.92	4,930.92	17.49%
TOTAL GENERAL FUND REVENUES	(4,996,145.26)	8,715,731.12	445,303.46	5.38%
EXPENDITURES				
GENERAL AND ADMINISTRATIVE				
Salaries	239,545.00	1,129,468.58	(254,881.58)	-29.14%
Payroll Taxes and Benefits	136,922.90	455,853.17	(53,973.17)	-13.43%
Aldermen's Per Diem	30,000.00	60,000.00	-	0.00%
Advertising	6,178.80	9,979.20	2,020.80	16.84%
Collection Costs	12,914.83	88,035.47	(27,135.47)	-44.56%
Bank Charges	(9.15)	15.69	(15.69)	#DIV/0!
Contracted Services	13,220.83	9,050.01	9,449.99	51.08%
Coroner Fees	2,870.00	5,365.71	634.29	10.57%
Court Costs	9,000.00	14,400.00	3,600.00	20.00%
Depreciation	-	-	-	#DIV/0!
Economic Development	12,125.00	65,000.00	-	0.00%
Grant Expenditures	-	-	-	#DIV/0!
Insurance	(6,586.85)	70,034.60	(12,434.60)	-21.59%
Legal and Professional	33,113.82	58,640.94	9,459.06	13.89%
Membership Fees / Educational Training	4,430.29	38,690.93	(11,690.93)	-43.30%
Miscellaneous	22,064.26	6,575.55	19,324.45	74.61%
Printing, Postage, and Office Supplies	(1,785.97)	48,147.38	(21,847.38)	-83.07%
Promotional and Community Events	4,607.95	36,875.40	(11,875.40)	-47.50%
Rental Equipment	4,101.18	5,997.98	1,602.02	21.08%
Repairs and Maintenance	19,970.62	31,250.36	6,949.64	18.19%
Small Tools and Supplies	7,308.23	2,900.18	6,099.82	67.78%
Telephone	7,696.97	24,348.05	(2,448.05)	-11.18%
Utilities	15,556.76	11,045.55	10,954.45	49.79%
Uniforms	7,833.92	4,570.42	5,929.58	56.47%
Vehicle Expense	6,109.52	10,097.97	1,902.03	15.85%
Total General and Administrative	587,188.91	2,186,343.14	(318,376.14)	-17.04%

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

FOR PERIOD ENDED 07/31/18

	PRIOR YEAR <u>7/31/2017</u>	CURRENT YEAR <u>7/31/2018</u>	ORIGINAL <u>BUDGET</u>	<u>BUDGET</u>
ANIMAL CONTROL				
Salaries	64,155.48	71,733.98	128,100.00	128,100.00
Aldermen's Per Diem	-	-	-	-
Payroll Taxes and Benefits	23,196.93	35,127.89	58,380.00	58,380.00
Animal Care Expense	9,300.08	6,769.32	12,000.00	12,000.00
Depreciation	-	-	-	-
Economic Development	-	-	-	-
Grant Expenditures	-	-	-	-
Insurance	4,063.13	5,360.40	6,200.00	6,200.00
Legal and Professional	334.17	1,004.15	1,700.00	1,700.00
Membership Fees / Educational Training	270.00	718.80	900.00	900.00
Miscellaneous	295.26	295.26	700.00	700.00
Printing, Postage, and Office Supplies	1,445.90	642.60	1,200.00	1,200.00
Promotional and Community Events	-	-	-	-
Repairs and Maintenance	1,924.79	9,699.18	20,600.00	20,600.00
Small Tools and Supplies	2,534.60	5,785.38	11,000.00	11,000.00
Telephone	1,828.03	1,975.28	2,900.00	2,900.00
Utilities	4,390.74	4,726.82	8,000.00	8,000.00
Uniforms	-	384.05	1,200.00	1,200.00
Vehicle Expense	969.99	814.70	4,500.00	4,500.00
Total Animal Control	114,709.10	145,037.81	257,380.00	257,380.00
PARKS AND RECREATION				
Salaries	42,281.70	54,255.00	83,100.00	83,100.00
Aldermen's Per Diem	-	-	-	-
Payroll Taxes and Benefits	12,821.26	26,292.41	26,500.00	26,500.00
Bank Charges	(35.00)	-	-	-
Contracted Services	45,881.96	58,788.00	75,000.00	75,000.00
Concession Supplies	-	13,790.05	35,000.00	35,000.00
Depreciation	-	-	-	-
Grant Expenditures	-	-	-	-
Insurance	6,861.09	7,130.77	11,600.00	11,600.00
Legal and Professional	17,464.29	22,643.25	1,700.00	1,700.00
Membership Fees / Educational Training	1,247.00	659.40	1,500.00	1,500.00
Miscellaneous	2,630.67	3,489.04	5,000.00	5,000.00
Printing, Postage, and Office Supplies	1,266.43	1,707.31	1,700.00	1,700.00
Promotional and Community Events	-	-	-	-
Recreational Supplies	32,782.32	25,507.32	25,000.00	25,000.00
Rental Equipment	2,772.98	75.60	4,000.00	4,000.00
Repairs and Maintenance	6,300.16	6,551.57	43,200.00	43,200.00
Small Tools and Supplies	1,665.69	3,918.59	6,000.00	6,000.00
Telephone	1,085.35	1,364.03	2,000.00	2,000.00
Utilities	18,369.36	16,440.92	24,200.00	24,200.00
Uniforms	-	1,233.66	1,300.00	1,300.00
Total Parks and Recreation	193,395.26	243,846.92	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	56,366.02	126,423.78	1,676.22	1.31%
Aldermen's Per Diem	-	-	-	#DIV/0!
Payroll Taxes and Benefits	23,252.11	60,409.22	(2,029.22)	-3.48%
Animal Care Expense	5,230.68	8,747.40	3,252.60	27.11%
Depreciation	-	-	-	#DIV/0!
Economic Development	-	-	-	#DIV/0!
Grant Expenditures	-	-	-	#DIV/0!
Insurance	839.60	7,534.13	(1,334.13)	-21.52%
Legal and Professional	695.85	1,515.96	184.04	10.83%
Membership Fees / Educational Training	181.20	1,232.23	(332.23)	-36.91%
Miscellaneous	404.74	506.16	193.84	27.69%
Printing, Postage, and Office Supplies	557.40	1,101.60	98.40	8.20%
Promotional and Community Events	-	-	-	#DIV/0!
Repairs and Maintenance	10,900.82	16,627.16	3,972.84	19.29%
Small Tools and Supplies	5,214.62	9,917.80	1,082.20	9.84%
Telephone	924.72	3,386.19	(486.19)	-16.77%
Utilities	3,273.18	8,103.12	(103.12)	-1.29%
Uniforms	815.95	658.37	541.63	45.14%
Vehicle Expense	3,685.30	1,396.63	3,103.37	68.96%
Total Animal Control	112,342.19	247,559.75	9,820.25	3.82%
PARKS AND RECREATION				
Salaries	28,845.00	96,243.58	(13,143.58)	-15.82%
Aldermen's Per Diem	-	-	-	#DIV/0!
Payroll Taxes and Benefits	207.59	45,189.83	(18,689.83)	-70.53%
Bank Charges	-	-	-	#DIV/0!
Contracted Services	16,212.00	100,779.43	(25,779.43)	-34.37%
Concession Supplies	21,209.95	35,000.00	-	0.00%
Depreciation	-	-	-	#DIV/0!
Grant Expenditures	-	-	-	#DIV/0!
Insurance	4,469.23	11,731.06	(131.06)	-1.13%
Legal and Professional	(20,943.25)	37,145.34	(35,445.34)	-2085.02%
Membership Fees / Educational Training	840.60	659.40	840.60	56.04%
Miscellaneous	1,510.96	8,266.93	(3,266.93)	-65.34%
Printing, Postage, and Office Supplies	(7.31)	2,926.82	(1,226.82)	-72.17%
Promotional and Community Events	-	-	-	#DIV/0!
Recreational Supplies	(507.32)	43,726.83	(18,726.83)	-74.91%
Rental Equipment	3,924.40	129.60	3,870.40	96.76%
Repairs and Maintenance	36,648.43	11,231.26	31,968.74	74.00%
Small Tools and Supplies	2,081.41	6,717.59	(717.59)	-11.96%
Telephone	635.97	2,338.34	(338.34)	-16.92%
Utilities	7,759.08	28,184.43	(3,984.43)	-16.46%
Uniforms	66.34	2,114.85	(814.85)	-62.68%
Total Parks and Recreation	102,953.08	432,385.29	(85,585.29)	-24.68%

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

FOR PERIOD ENDED 07/31/18

	PRIOR YEAR <u>7/31/2017</u>	CURRENT YEAR <u>7/31/2018</u>	ORIGINAL BUDGET	BUDGET
POLICE DEPARTMENT				
Salaries	695,263.65	758,820.46	1,302,700.00	1,302,700.00
Aldermen's Per Diem	-	-	-	-
Payroll Taxes and Benefits	382,568.90	438,167.92	722,200.00	722,200.00
Contracted Services	2,135.00	1,894.45	5,800.00	5,800.00
Court Costs	-	-	-	-
Depreciation	-	-	-	-
Grant Expenditures	-	-	-	-
Insurance	108,020.53	119,925.86	159,100.00	159,100.00
Legal and Professional	4,029.27	12,133.42	33,400.00	33,400.00
Membership Fees / Educational Training	7,165.56	8,173.40	13,000.00	13,000.00
Miscellaneous	8,626.51	10,245.58	17,500.00	17,500.00
Printing, Postage, and Office Supplies	8,169.48	16,151.31	8,700.00	21,400.00
Promotional and Community Events	-	1,279.06	1,000.00	1,000.00
Rental Equipment	10,788.73	9,983.40	19,000.00	19,000.00
Repairs and Maintenance	8,214.43	8,277.90	33,800.00	33,800.00
Small Tools and Supplies	18,157.87	23,604.18	31,000.00	46,300.00
Telephone	18,307.26	15,418.54	32,500.00	32,500.00
Utilities	5,188.50	5,909.84	9,500.00	9,500.00
Uniforms	10,056.26	12,758.94	18,000.00	18,000.00
Vehicle Expense	31,620.82	56,925.09	80,000.00	80,000.00
Total Police Department	1,318,312.77	1,499,669.35	2,487,200.00	2,515,200.00
STREET DEPARTMENT				
Salaries	279,854.86	200,107.29	532,770.00	532,770.00
Aldermen's Per Diem	-	-	-	-
Payroll Taxes and Benefits	117,779.91	85,250.55	256,515.00	256,515.00
Contracted Services	20,692.04	32,463.60	93,000.00	93,000.00
Depreciation	-	-	-	-
Equipment Expense	62,374.56	69,581.52	112,900.00	112,900.00
Grant Expenditures	-	-	-	-
Insurance	41,831.71	42,333.32	79,900.00	79,900.00
Landscaping and Beautification	-	-	224,300.00	224,300.00
Legal and Professional	29,468.67	26,745.81	22,300.00	70,300.00
Membership Fees / Educational Training	1,470.65	865.00	3,000.00	3,000.00
Miscellaneous	431.53	828.00	2,900.00	2,900.00
Printing, Postage, and Office Supplies	2,507.60	1,619.76	1,000.00	1,000.00
Rental Equipment	4,482.86	884.12	13,400.00	13,400.00
Repairs and Maintenance	144,517.01	105,797.22	660,500.00	612,500.00
Small Tools and Supplies	13,892.58	13,017.40	23,000.00	23,000.00
Telephone	4,911.69	3,490.87	8,500.00	8,500.00
Utilities	45,661.31	43,247.29	73,400.00	73,400.00
Uniforms	286.32	1,406.31	5,100.00	5,100.00
Total Street Department	770,163.30	627,638.06	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	543,879.54	1,336,633.34	(33,933.34)	-2.60%
Aldermen's Per Diem	-	-	-	#DIV/0!
Payroll Taxes and Benefits	284,032.08	755,082.56	(32,882.56)	-4.55%
Contracted Services	3,905.55	3,247.63	2,552.37	44.01%
Court Costs	-	-	-	#DIV/0!
Depreciation	-	-	-	#DIV/0!
Grant Expenditures	-	-	-	#DIV/0!
Insurance	39,174.14	191,372.54	(32,272.54)	-20.28%
Legal and Professional	21,266.58	20,800.15	12,599.85	37.72%
Membership Fees / Educational Training	4,826.60	14,011.54	(1,011.54)	-7.78%
Miscellaneous	7,254.42	17,563.86	(63.86)	-0.36%
Printing, Postage, and Office Supplies	5,248.69	27,687.97	(6,287.97)	-29.38%
Promotional and Community Events	(279.06)	2,192.67	(1,192.67)	-119.27%
Rental Equipment	9,016.60	17,114.40	1,885.60	9.92%
Repairs and Maintenance	25,522.10	14,190.68	19,609.32	58.02%
Small Tools and Supplies	22,695.82	40,464.31	5,835.69	12.60%
Telephone	17,081.46	26,431.78	6,068.22	18.67%
Utilities	3,590.16	10,131.15	(631.15)	-6.64%
Uniforms	5,241.06	21,872.46	(3,872.46)	-21.51%
Vehicle Expense	23,074.91	97,585.87	(17,585.87)	-21.98%
Total Police Department	1,015,530.65	2,596,382.91	(81,182.91)	-3.23%
STREET DEPARTMENT				
Salaries	332,662.71	357,569.00	175,201.00	32.88%
Aldermen's Per Diem	-	-	-	#DIV/0!
Payroll Taxes and Benefits	171,264.45	146,633.14	109,881.86	42.84%
Contracted Services	60,536.40	55,651.89	37,348.11	40.16%
Depreciation	-	-	-	#DIV/0!
Equipment Expense	43,318.48	119,282.61	(6,382.61)	-5.65%
Grant Expenditures	-	-	-	#DIV/0!
Insurance	37,566.68	105,093.52	(25,193.52)	-31.53%
Landscaping and Beautification	224,300.00	224,300.00	-	0.00%
Legal and Professional	43,554.19	44,514.58	25,785.42	36.68%
Membership Fees / Educational Training	2,135.00	1,482.86	1,517.14	50.57%
Miscellaneous	2,072.00	1,419.43	1,480.57	51.05%
Printing, Postage, and Office Supplies	(619.76)	2,776.73	(1,776.73)	-177.67%
Rental Equipment	12,515.88	1,515.64	11,884.36	88.69%
Repairs and Maintenance	506,702.78	170,038.95	442,461.05	72.24%
Small Tools and Supplies	9,982.60	22,315.55	684.45	2.98%
Telephone	5,009.13	5,984.34	2,515.66	29.60%
Utilities	30,152.71	74,138.21	(738.21)	-1.01%
Uniforms	3,693.69	2,410.82	2,689.18	52.73%
Total Street Department	1,484,846.94	1,335,127.27	777,357.73	36.80%

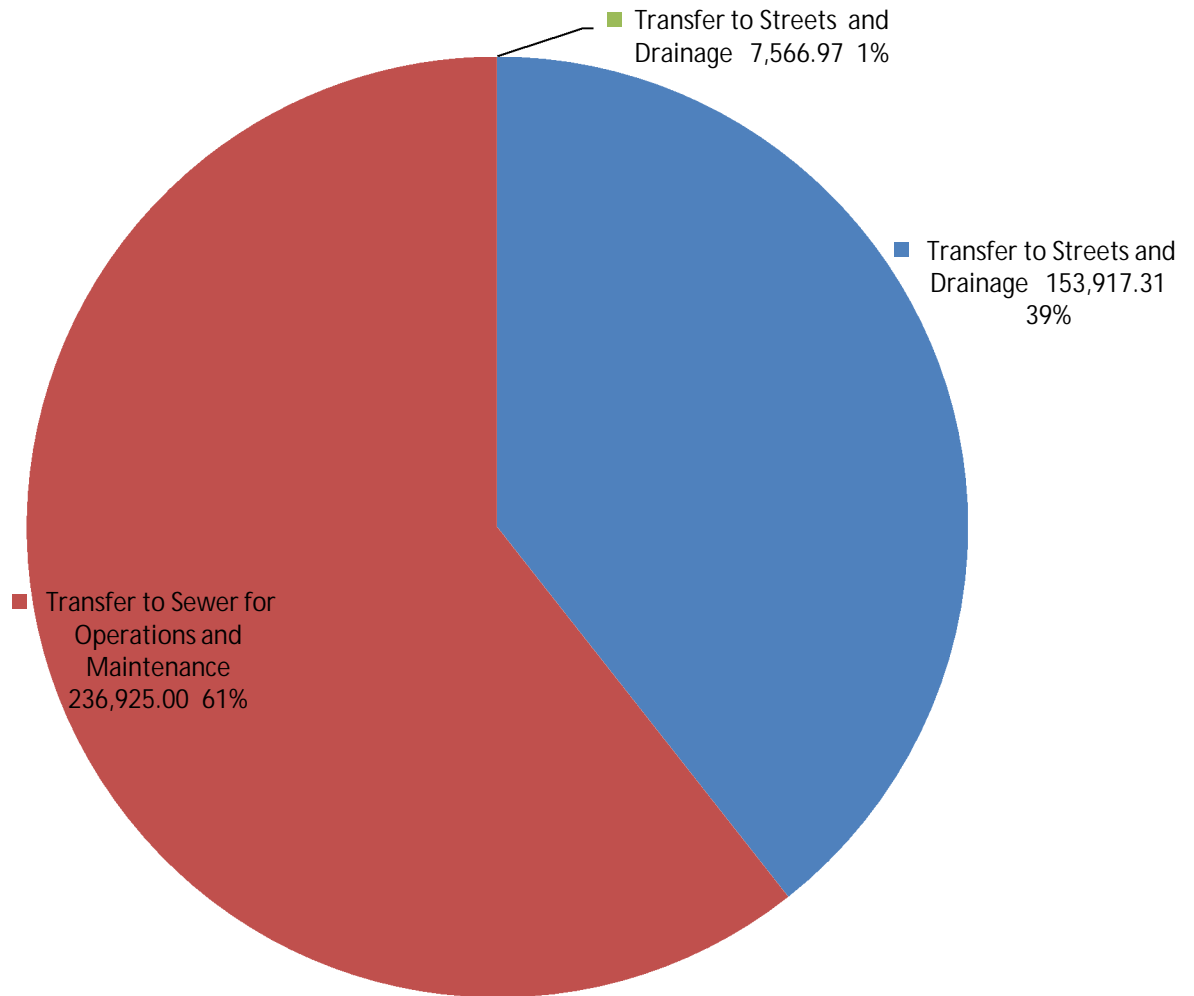
CITY OF WALKER - GENERAL FUND
 STATEMENT OF REVENUES, EXPENDITURES,
 AND CHANGES IN FUND BALANCE -
 BUDGET AND ACTUAL

	PRIOR YEAR <u>7/31/2017</u>	FOR PERIOD ENDED 07/31/18		
		CURRENT YEAR <u>7/31/2018</u>	ORIGINAL BUDGET	BUDGET
Total Departmental Expenditures	3,410,573.56	3,796,970.23	7,031,832.00	7,099,832.00
Capital Outlay	1,839,445.02	899,912.50	5,884,670.71	5,884,670.71
Debt Service	74,766.41	86,645.47	110,700.00	110,700.00
TOTAL GENERAL FUND EXPENDITURES	<u>5,324,784.99</u>	<u>4,783,528.20</u>	<u>13,027,202.71</u>	<u>13,095,202.71</u>
EXCESS (DEIFICIENCY) OF REVENUES OVER EXPENDITURES	(1,987,305.70)	(1,509,245.80)	(4,756,775.05)	(4,824,775.05)
OTHER FINANCING SOURCES (USES)				
Sale of Capital Assets	10,699.00	8,148.00	-	-
Proceeds from Debt	-	-	-	-
Transfers In	799,269.85	2,228,418.56	4,382,200.00	5,082,200.00
Transfers Out				
Total Other Financing Sources (Uses)	<u>809,968.85</u>	<u>2,236,566.56</u>	<u>4,382,200.00</u>	<u>5,082,200.00</u>
NET CHANGE IN FUND BALANCE	(1,177,336.85)	727,320.76	(374,575.05)	257,424.95

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	3,302,861.77	6,797,195.84	302,636.16	4.26%
Capital Outlay	4,984,758.21	5,899,160.73	(14,490.02)	-0.25%
Debt Service	<u>24,054.53</u>	<u>110,700.00</u>	-	0.00%
TOTAL GENERAL FUND EXPENDITURES	<u>8,311,674.51</u>	<u>12,807,056.57</u>	<u>288,146.14</u>	2.20%
EXCESS (DEIFICIENCY) OF REVENUES OVER EXPENDITURES	3,315,529.25	(4,091,325.45)	733,449.60	
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	(2,853,781.44)	5,082,200.00	-	0.00%
Transfers Out				
Total Other Financing Sources (Uses)	<u>(2,845,633.44)</u>	<u>5,090,348.00</u>	<u>8,148.00</u>	0.16%
NET CHANGE IN FUND BALANCE	<u>469,895.81</u>	<u>999,022.55</u>	<u>741,597.60</u>	

Special Revenue Fund

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



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

	CURRENT YEAR <u>3/31/2018</u>	PRIOR YEAR <u>3/31/2017</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 July 31, 2018

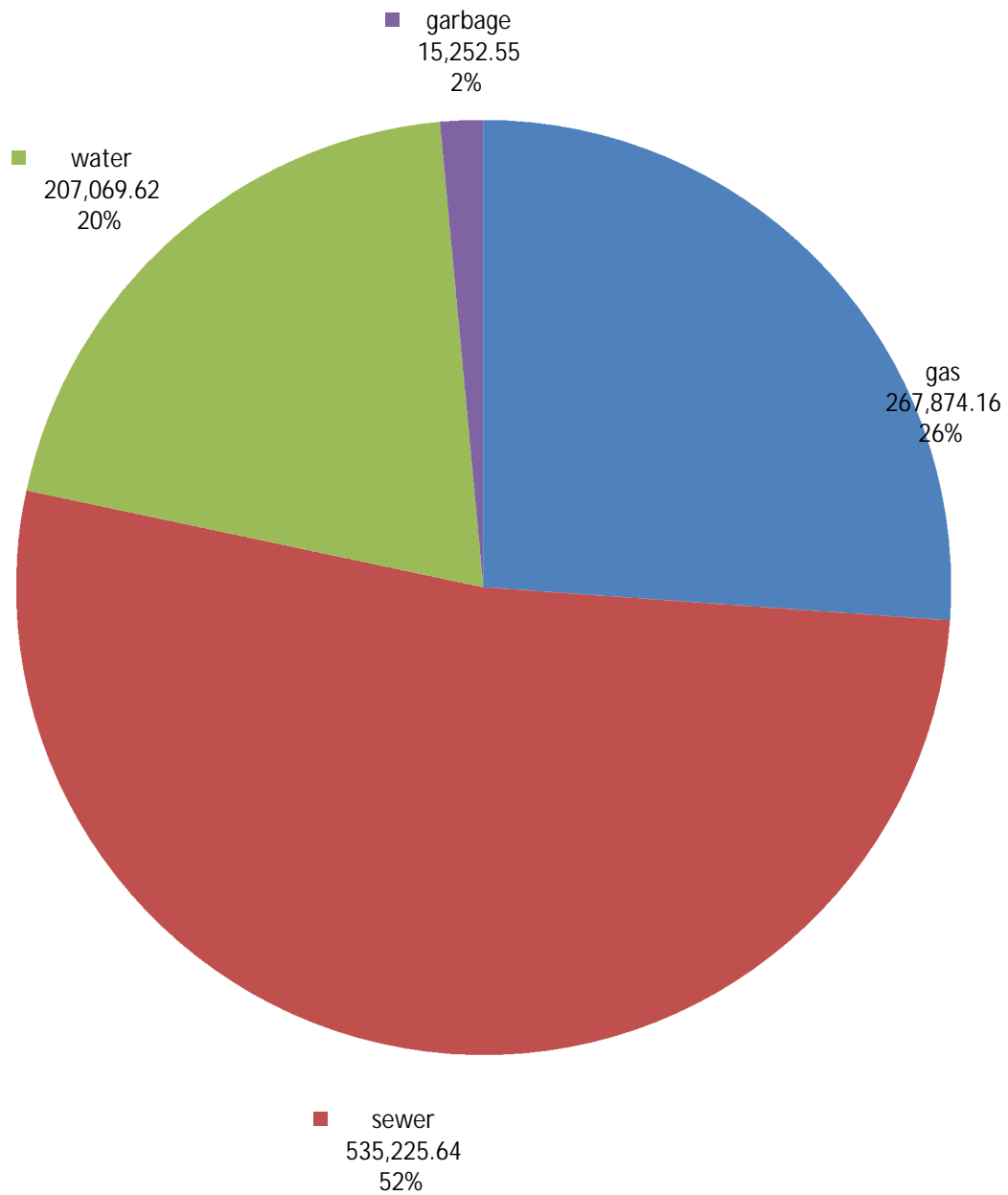
	CURRENT YEAR <u>03/31/18</u>	PRIOR YEAR <u>03/31/17</u>	AUDITED PRIOR YEAR <u>12/31/17</u>
Revenues:			
Taxes	\$ 350,177.47	\$ 461,252.18	\$ 1,431,091.39
Interest Income	<u>8,592.10</u>	<u>4,547.49</u>	<u>34,143.72</u>
Total Revenues	358,769.57	465,799.67	1,465,235.11
Expenditures:			
General Expenses	5,302.09	6,990.10	23,703.86
Debt Service	<u>-</u>	<u>-</u>	<u>296,076.44</u>
Total Expenditures	<u>5,302.09</u>	<u>6,990.10</u>	<u>319,780.30</u>
Excess (Deficiency) of Revenues over Expenditures	353,467.48	458,809.57	1,145,454.81
Other Financing Sources (Uses):			
Issuance of Bonds	-	-	-
Payment to Refund Bonds	-	-	-
Discounts on Bond Issuance	-	-	-
Transfers Out	<u>(390,842.31)</u>	<u>(290,132.70)</u>	<u>(826,168.96)</u>
Total Other Financing Sources (Uses)	<u>(390,842.31)</u>	<u>(290,132.70)</u>	<u>(826,168.96)</u>
Net Change in Fund Balance	(37,374.83)	168,676.87	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>\$ 2,350,674.02</u>	<u>\$ 2,237,440.15</u>	<u>\$ 2,388,048.85</u>
Transfer to Streets and Drainage	153,917.31	87,507.69	15,668.92
Transfer to Sewer for Operations and Maintenance	236,925.00	202,625.01	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 07/31/18				PROJECTED THROUGH 12/31/18		
	PRIOR YEAR 7/31/2017	CURRENT YEAR 7/31/2018	BUDGET	BUDGET REMAINING	Projected Actual 12/31/2018	Projected Annual Budget Remaining	% Variance
Revenues:							
Taxes	965,838.35	828,770.55	1,250,000.00	(421,229.45)	1,294,262.81	44,262.81	3.54%
Interest	15,391.91	21,906.96	15,000.00	6,906.96	37,554.79	22,554.79	150.37%
Total Revenues	981,230.26	850,677.51	1,265,000.00	(414,322.49)	1,331,817.60	66,817.60	5.28%
Expenditures:							
General Expenses	14,763.58	12,571.40	25,000.00	12,428.60	21,550.97	3,449.03	13.80%
Debt Service	-	15,114.00	283,568.00	268,454.00	283,568.00	-	0.00%
Total Expenditures	14,763.58	27,685.40	308,568.00	280,882.60	305,118.97	3,449.03	1.12%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	966,466.68	822,992.11	956,432.00	(133,439.89)	1,026,698.63	70,266.63	
Other Financing Sources (Uses):							
Transfers Out	(684,810.92)	(914,576.92)	(1,563,400.00)	(648,823.08)	(1,563,400.00)	-	0.00%
Total Other Financing Sources (Uses)	(684,810.92)	(914,576.92)	(1,563,400.00)	(648,823.08)	(1,563,400.00)	-	0.00%
NET CHANGE IN FUND BALANCE	281,655.76	(91,584.81)	(606,968.00)	\$ 515,383.19	(536,701.37)	\$ 70,266.63	11.58%

Enterprise Fund

Total Operating Expenditures through July 31, 2018 \$ 4,098,374.58



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

	CURRENT YEAR <u>7/31/2018</u>	PRIOR YEAR <u>7/31/2017</u>	AUDITED PRIOR YEAR <u>12/31/2017</u>
Current Assets:			
Cash and Cash Equivalents	8,573,627.73	6,969,633.23	7,752,874.55
Due from Other Funds	<u>1,517,752.99</u>	<u>1,301,967.00</u>	<u>1,411,855.25</u>
	10,091,380.72	8,271,600.23	9,164,729.80
Receivables:			
Accounts, Net	621,690.78	674,159.67	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>
	1,373,382.67	1,244,289.90	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	11,737,651.31	9,811,767.20	11,216,205.43
Noncurrent Assets:			
Restricted Cash, Cash Equivalents, and Investments:			
Revenue Bond Covenant Accounts	629,139.60	610,678.47	343,052.49
Investments - Customer Deposits	759,665.82	771,152.40	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>15,818,261.21</u>	<u>14,464,403.64</u>	<u>15,730,504.40</u>
Total Noncurrent Assets	<u>17,237,172.63</u>	<u>15,877,330.51</u>	<u>16,873,299.75</u>
Total Assets	<u>\$ 29,482,468.94</u>	<u>\$ 26,213,429.71</u>	<u>\$ 28,597,150.18</u>

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

	CURRENT YEAR <u>7/31/2018</u>	PRIOR YEAR <u>7/31/2017</u>	AUDITED PRIOR YEAR <u>12/31/2017</u>
Current Liabilities:			
Accounts Payable	\$ 268,128.87	\$ 233,195.31	\$ 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	768,409.34	750,365.96	758,642.03
Due to Other Funds	66,100.25	(250,803.50)	94,264.57
Other Current Liabilities	97,771.18	90,697.17	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>1,594,116.31</u>	<u>1,210,350.73</u>	<u>1,716,966.49</u>
Noncurrent Liabilities:			
Bonds Payable - Less Current Portion	4,875,285.20	5,166,047.33	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>4,948,444.19</u>	<u>5,225,720.92</u>	<u>4,965,697.22</u>
Total Liabilities	<u>6,542,560.50</u>	<u>6,436,071.65</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>8,768,662.44</u>	<u>10,789,125.06</u>	<u>7,743,239.47</u>
Total Net Position	<u>22,939,908.44</u>	<u>19,777,358.06</u>	<u>21,914,486.47</u>
Total Liabilities and Net Position	<u>\$ 29,482,468.94</u>	<u>\$ 26,213,429.71</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 July 31, 2018

	CURRENT YEAR <u>07/31/18</u>	PRIOR YEAR <u>07/31/17</u>	AUDITED PRIOR YEAR <u>12/31/17</u>
Operating Revenues:			
Charges for Services	\$ 5,712,931.76	\$ 4,901,159.56	\$ 8,006,996.41
Waste Management CNG	253,847.27	132,469.39	490,654.00
Waste Management Fees	-	-	-
Waste Management Fees - Chemicals	-	-	-
Delinquent Charges	108,838.06	95,525.24	132,208.96
Miscellaneous Charges	<u>215,039.45</u>	<u>221,950.33</u>	<u>364,333.96</u>
Total Operating Revenues	6,290,656.54	5,351,104.52	8,994,193.33
Operating Expenses:			
Natural Gas Purchases	1,339,795.37	1,082,560.42	1,657,426.70
Salaries and Wages	703,789.62	633,296.81	1,148,041.96
Payroll Taxes and Benefits	349,308.62	297,744.72	558,439.31
Contract Services	468,405.28	376,606.46	629,912.91
Depreciation	-	-	-
Equipment Expense	48,700.30	44,126.38	88,333.97
Equipment Rental	38,113.16	55,006.34	83,340.93
Lab Fees	22,029.48	17,260.54	33,573.95
Maintenance	533,992.93	421,404.83	894,080.05
Maintenance - Waste Management Chem	-	-	-
Small Tools and Supplies	11,917.61	17,600.99	31,841.08
Utilities	127,121.90	118,385.02	204,878.22
Insurance Expense	153,588.87	127,513.44	182,673.55
Miscellaneous Expense	63,200.12	91,791.11	131,122.09
Office Expense	13,214.86	12,058.42	16,292.78
Professional Fees	116,791.50	18,407.61	75,259.26
Telephone Expense	17,695.10	14,163.57	27,677.91
Bad Debt Expense	<u>23,191.95</u>	<u>18,214.18</u>	<u>32,138.44</u>
Total Operating Expenses	<u>4,030,856.67</u>	<u>3,346,140.84</u>	<u>5,795,033.11</u>
Operating Income (Loss) Before Depreciation	2,259,799.87	2,004,963.68	3,199,160.22
Depreciation	<u>-</u>	<u>-</u>	<u>767,875.00</u>
Operating Income (Loss) After Depreciation	2,259,799.87	2,004,963.68	2,431,285.22
Add:			
Nonoperating Revenues	146,981.65	82,861.00	1,964,347.11
Donations	-	-	-
Transfers In	552,825.00	472,791.69	810,500.04
Less:			
Nonoperating Expenses	67,517.91	54,500.30	146,215.24
Transfers Out	<u>1,866,666.64</u>	<u>583,333.31</u>	<u>999,999.96</u>
Change in Net Assets	1,025,421.97	1,922,782.76	4,059,917.17

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

FOR PERIOD ENDED 07/31/18

	PRIOR YEAR <u>7/31/2017</u>	CURRENT YEAR <u>7/31/2018</u>	<u>BUDGET</u>	<u>BUDGET REMAINING</u>
OPERATING REVENUES				
CHARGES FOR SERVICES	\$ 3,196,946.66	\$ 3,990,043.36	\$ 4,829,814.31	\$ (839,770.95)
WASTE MANAGEMENT CNG	132,469.39	253,847.27	499,685.69	(245,838.42)
DELINQUENT CHARGES	62,989.99	73,549.87	67,300.00	6,249.87
MISCELLANEOUS CHARGES	121,001.97	116,689.58	198,100.00	(81,410.42)
TOTAL OPERATING REVENUES	<u>3,513,408.01</u>	<u>4,434,130.08</u>	<u>5,594,900.00</u>	<u>(1,160,769.92)</u>
OPERATING EXPENSES				
NATURAL GAS PURCHASES	1,082,560.42	1,339,795.37	1,213,000.00	(126,795.37)
SALARIES AND WAGES	285,905.70	303,484.94	538,860.00	235,375.06
PAYROLL TAXES AND BENEFITS	135,001.99	174,866.97	275,205.00	100,338.03
CONTRACT SERVICES	85,913.12	202,727.03	189,000.00	(13,727.03)
EQUIPMENT EXPENSES	30,587.77	30,447.78	48,000.00	17,552.22
EQUIPMENT RENTAL	6,037.44	5,426.06	13,100.00	7,673.94
MAINTENANCE	125,970.17	120,783.41	265,300.00	144,516.59
SMALL TOOLS AND SUPPLIES	7,555.82	3,745.79	9,100.00	5,354.21
UTILITIES	6,432.00	8,071.53	11,200.00	3,128.47
INSURANCE	54,817.35	83,184.55	87,200.00	4,015.45
MISCELLANEOUS	\$42,360.47	\$19,064.08	\$42,500.00	23,435.92
OFFICE EXPENSE	4,974.91	6,327.88	9,000.00	2,672.12
PROFESSIONAL FEES	5,380.57	13,016.00	222,100.00	209,084.00
TELEPHONE EXPENSE	8,280.88	8,211.98	9,200.00	988.02
BAD DEBT EXPENSE	9,087.06	14,005.43	12,600.00	(1,405.43)
TOTAL OPERATING EXPENSES	<u>1,890,865.67</u>	<u>2,333,158.80</u>	<u>2,945,365.00</u>	<u>612,206.20</u>
OPERATING INCOME (LOSS) BEFORE DEPRECIATION	1,622,542.34	2,100,971.28	2,649,535.00	(548,563.72)
DEPRECIATION	-	-	178,850.00	178,850.00
OPERATING INCOME (LOSS) AFTER DEPRECIATION	<u>1,622,542.34</u>	<u>2,100,971.28</u>	<u>2,470,685.00</u>	<u>(369,713.72)</u>
ADD: NONOPERATING REVENUES	80,477.49	74,567.56	80,900.00	(6,332.44)
LESS: NONOPERATING EXPENSES	\$1,010.34	\$40,998.04	\$130,500.00	89,501.96
TRANSFERS OUT	583,333.31	1,866,666.64	4,466,500.00	2,599,833.36
GAS DEPARTMENT NET INCOME (LOSS)	<u>\$ 1,118,676.18</u>	<u>\$ 267,874.16</u>	<u>\$ (2,045,415.00)</u>	<u>\$ 2,313,289.16</u>

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

PROJECTED THROUGH 12/31/18

	Projected Actual <u>12/31/2018</u>	Projected Annual Budget Remaining	% <u>Variance</u>
OPERATING REVENUES			
CHARGES FOR SERVICES	\$ 4,482,754.98	\$ (347,059.33)	-7.19%
WASTE MANAGEMENT CNG	435,166.75	(64,518.94)	(0.13)
DELINQUENT CHARGES	126,085.49	58,785.49	0.87
MISCELLANEOUS CHARGES	200,039.28	1,939.28	0.01
TOTAL OPERATING REVENUES	<u>5,244,046.50</u>	<u>(350,853.50)</u>	-6.27%
OPERATING EXPENSES			
NATURAL GAS PURCHASES	1,104,789.91	108,210.09	8.92%
SALARIES AND WAGES	526,040.56	12,819.44	2.38%
PAYROLL TAXES AND BENEFITS	300,627.40	(25,422.40)	-9.24%
CONTRACT SERVICES	\$347,532.05	(158,532.05)	-83.88%
EQUIPMENT EXPENSES	52,196.20	(4,196.20)	-8.74%
EQUIPMENT RENTAL	9,301.82	3,798.18	28.99%
MAINTENANCE	207,057.28	58,242.72	21.95%
SMALL TOOLS AND SUPPLIES	6,421.35	2,678.65	29.44%
UTILITIES	13,836.91	(2,636.91)	-23.54%
INSURANCE	95,091.84	(7,891.84)	-9.05%
MISCELLANEOUS	\$32,681.29	9,818.71	23.10%
OFFICE EXPENSE	10,847.80	(1,847.80)	-20.53%
PROFESSIONAL FEES	20,269.96	201,830.04	90.87%
TELEPHONE EXPENSE	14,077.68	(4,877.68)	-53.02%
BAD DEBT EXPENSE	24,009.31	(11,409.31)	-90.55%
TOTAL OPERATING EXPENSES	<u>2,764,781.36</u>	<u>180,583.64</u>	6.13%
OPERATING INCOME (LOSS) BEFORE DEPRECIATION	2,479,265.14	(170,269.86)	
DEPRECIATION	163,752.31	15,097.69	8.44%
OPERATING INCOME (LOSS) AFTER DEPRECIATION	<u>2,315,512.83</u>	<u>(155,172.17)</u>	
ADD: NONOPERATING REVENUES	118,743.37	37,843.37	46.78%
LESS: NONOPERATING EXPENSES	\$128,460.39	2,039.61	1.56%
TRANSFERS OUT	4,466,500.00	-	0.00%
GAS DEPARTMENT NET INCOME (LOSS)	<u>\$ (2,160,704.19)</u>	<u>\$ (115,289.19)</u>	

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

FOR PERIOD ENDED 07/31/18

	PRIOR YEAR 7/31/2017	CURRENT YEAR 7/31/2018	BUDGET	BUDGET REMAINING
OPERATING REVENUES				
CHARGES FOR SERVICES	\$ 596,180.32	\$ 569,225.70	\$ 1,168,800.96	\$ (599,575.26)
WASTE MANAGEMENT FEES	-	-	10,000.00	(10,000.00)
WASTE MANAGEMENT FEES-CHEMICALS	-	-	-	-
DELINQUENT CHARGES	9,011.18	11,182.68	13,000.00	(1,817.32)
MISCELLANEOUS CHARGES	6,891.12	5,055.36	11,600.00	(6,544.64)
TOTAL OPERATING REVENUES	612,082.62	585,463.74	1,203,400.96	(617,937.22)
OPERATING EXPENSES				
SALARIES AND WAGES	163,417.51	193,092.12	294,630.00	101,537.88
PAYROLL TAXES AND BENEFITS	67,563.97	86,252.55	134,767.36	48,514.81
CONTRACT SERVICES	6,511.34	7,946.14	23,500.00	15,553.86
EQUIPMENT EXPENSES	4,502.56	6,285.69	8,200.00	1,914.31
EQUIPMENT RENTAL	43,846.80	27,697.00	68,600.00	40,903.00
LAB FEES	15,545.04	16,317.92	28,000.00	11,682.08
MAINTENANCE	135,134.69	178,315.26	389,600.00	211,284.74
MAINTENANCE-WASTE MGMT CHEMICALS	-	-	-	-
SMALL TOOLS AND SUPPLIES	5,748.55	3,387.13	5,000.00	1,612.87
UTILITIES	77,708.35	78,631.21	147,700.00	69,068.79
INSURANCE	33,395.61	15,746.96	31,300.00	15,553.04
MISCELLANEOUS	4,233.28	12,104.31	15,500.00	3,395.69
OFFICE EXPENSE	3,257.51	1,453.81	1,500.00	46.19
PROFESSIONAL FEES	9,333.36	11,816.50	75,100.00	63,283.50
TELEPHONE EXPENSE	3,604.51	4,528.04	7,500.00	2,971.96
BAD DEBT EXPENSE	2,500.11	2,510.13	3,700.00	1,189.87
TOTAL OPERATING EXPENSES	576,303.19	646,084.77	1,234,597.36	588,512.59
OPERATING INCOME (LOSS) BEFORE DEPRECIATION	35,779.43	(60,621.03)	(31,196.40)	(29,424.63)
DEPRECIATION	-	-	423,500.00	423,500.00
OPERATING INCOME (LOSS) AFTER DEPRECIATION	35,779.43	(60,621.03)	(454,696.40)	394,075.37
ADD:				
NONOPERATING REVENUES	1,028.40	53,719.87	1,000.00	52,719.87
TRANSFERS IN	472,791.69	552,825.00	947,700.00	(394,875.00)
LESS:				
NONOPERATING EXPENSES	20,443.32	10,698.20	28,500.00	17,801.80
SEWER DEPARTMENT NET INCOME (LOSS)	\$ 489,156.20	\$ 535,225.64	\$ 465,503.60	\$ 69,722.04

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

PROJECTED THROUGH 12/31/18

	Projected Actual 12/31/2018	Projected Annual Budget Remaining	% Variance
OPERATING REVENUES			
CHARGES FOR SERVICES	\$ 935,975.37	\$ (232,825.59)	-19.92%
WASTE MANAGEMENT FEES	6,866.01	(3,133.99)	-31.34%
WASTE MANAGEMENT FEES-CHEMICALS	-	-	#DIV/0!
DELINQUENT CHARGES	19,170.31	6,170.31	47.46%
MISCELLANEOUS CHARGES	8,666.33	(2,933.67)	-25.29%
TOTAL OPERATING REVENUES	<u>970,678.02</u>	<u>(232,722.94)</u>	-19.34%
OPERATING EXPENSES			
SALARIES AND WAGES	334,693.01	(40,063.01)	-13.60%
PAYROLL TAXES AND BENEFITS	148,383.27	(13,615.91)	-10.10%
CONTRACT SERVICES	13,621.95	9,878.05	42.03%
EQUIPMENT EXPENSES	10,775.47	(2,575.47)	-31.41%
EQUIPMENT RENTAL	47,480.57	21,119.43	30.79%
LAB FEES	27,973.58	26.42	0.09%
MAINTENANCE	305,683.32	83,916.68	21.54%
MAINTENANCE-WASTE MGMT CHEMICALS	-	-	#DIV/0!
SMALL TOOLS AND SUPPLIES	5,806.51	(806.51)	-16.13%
UTILITIES	134,796.36	12,903.64	8.74%
INSURANCE	29,058.49	2,241.51	7.16%
MISCELLANEOUS	20,750.24	(5,250.24)	-33.87%
OFFICE EXPENSE	2,492.24	(992.24)	-66.15%
PROFESSIONAL FEES	19,102.01	55,997.99	74.56%
TELEPHONE EXPENSE	7,762.36	(262.36)	-3.50%
BAD DEBT EXPENSE	4,303.08	(603.08)	-16.30%
TOTAL OPERATING EXPENSES	<u>1,112,682.46</u>	<u>121,914.90</u>	9.87%
OPERATING INCOME (LOSS) BEFORE DEPRECIATION	(142,004.44)	(110,808.04)	
DEPRECIATION	454,138.42	(30,638.42)	-7.23%
OPERATING INCOME (LOSS) AFTER DEPRECIATION	<u>(596,142.86)</u>	<u>(141,446.46)</u>	
ADD:			
NONOPERATING REVENUES	489.29	(510.71)	-51.07%
TRANSFERS IN	947,700.00	-	0.00%
LESS:			
NONOPERATING EXPENSES	27,404.53	1,095.47	3.84%
SEWER DEPARTMENT NET INCOME (LOSS)	<u>\$ 324,641.90</u>	<u>\$ (140,861.70)</u>	

CITY OF WALKER - ENTERPRISE FUND
WATER DEPARTMENT STATEMENT OF NET

FOR PERIOD ENDED 07/31/18

INCOME (LOSS) FROM OPERATIONS

	PRIOR YEAR <u>7/31/2017</u>	CURRENT YEAR <u>7/31/2018</u>	<u>BUDGET</u>	<u>BUDGET REMAINING</u>
OPERATING REVENUES				
CHARGES FOR SERVICES	\$ 890,521.24	\$ 923,996.04	\$ 1,535,806.00	\$ (611,809.96)
DELINQUENT CHARGES	19,737.29	20,091.38	19,800.00	291.38
MISCELLANEOUS CHARGES	93,998.08	93,233.69	128,300.00	(35,066.31)
TOTAL OPERATING REVENUES	<u>1,004,256.61</u>	<u>1,037,321.11</u>	<u>1,683,906.00</u>	<u>(646,584.89)</u>
OPERATING EXPENSES				
SALARIES AND WAGES	183,973.60	207,212.56	300,510.00	93,297.44
PAYROLL TAXES AND BENEFITS	95,178.76	88,189.10	130,104.00	41,914.90
CONTRACT SERVICES	38,959.52	41,205.16	148,000.00	106,794.84
EQUIPMENT EXPENSES	9,036.05	11,966.83	14,500.00	2,533.17
EQUIPMENT RENTAL	5,122.10	4,990.10	13,600.00	8,609.90
LAB FEES	1,715.50	5,711.56	20,000.00	14,288.44
MAINTENANCE	160,299.97	234,894.26	366,000.00	131,105.74
SMALL TOOLS AND SUPPLIES	4,296.62	4,784.69	5,800.00	1,015.31
UTILITIES	34,244.67	40,419.16	68,300.00	27,880.84
INSURANCE	39,300.48	54,657.36	53,200.00	(1,457.36)
MISCELLANEOUS	45,197.36	32,031.73	60,250.00	28,218.27
OFFICE EXPENSE	3,826.00	5,433.17	5,000.00	(433.17)
PROFESSIONAL FEES	3,567.42	90,552.00	58,100.00	(32,452.00)
TELEPHONE EXPENSE	2,278.18	4,955.08	5,900.00	944.92
BAD DEBT EXPENSE	5,880.78	6,121.28	7,800.00	1,678.72
TOTAL OPERATING EXPENSES	<u>632,877.01</u>	<u>833,124.04</u>	<u>1,257,064.00</u>	<u>423,939.96</u>
OPERATING INCOME (LOSS) BEFORE DEPRECIATION	371,379.60	204,197.07	426,842.00	(222,644.93)
DEPRECIATION	-	-	125,500.00	125,500.00
OPERATING INCOME (LOSS) AFTER DEPRECIATION	<u>371,379.60</u>	<u>204,197.07</u>	<u>301,342.00</u>	<u>(97,144.93)</u>
ADD: NONOPERATING REVENUES	1,355.11	18,694.22	20,500.00	(1,805.78)
LESS: NONOPERATING EXPENSES	33,046.64	15,821.67	46,600.00	30,778.33
WATER DEPARTMENT NET INCOME (LOSS)	<u>\$ 339,688.07</u>	<u>\$ 207,069.62</u>	<u>\$ 275,242.00</u>	<u>\$ (68,172.38)</u>

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

PROJECTED THROUGH 12/31/18

	Projected Actual 12/31/2018	Projected Annual Budget Remaining	% Variance
OPERATING REVENUES			
CHARGES FOR SERVICES	\$ 1,485,524.08	\$ (50,281.92)	-3.27%
DELINQUENT CHARGES	34,442.37	14,642.37	73.95%
MISCELLANEOUS CHARGES	159,829.19	31,529.19	24.57%
TOTAL OPERATING REVENUES	<u>1,679,795.64</u>	<u>(4,110.36)</u>	-0.24%
OPERATING EXPENSES			
SALARIES AND WAGES	359,168.44	(58,658.44)	-19.52%
PAYROLL TAXES AND BENEFITS	151,574.24	(21,470.24)	-16.50%
CONTRACT SERVICES	70,637.42	77,362.58	52.27%
EQUIPMENT EXPENSES	20,514.56	(6,014.56)	-41.48%
EQUIPMENT RENTAL	8,554.46	5,045.54	37.10%
LAB FEES	9,791.25	10,208.75	51.04%
MAINTENANCE	195,056.45	170,943.55	46.71%
SMALL TOOLS AND SUPPLIES	8,202.32	(2,402.32)	-41.42%
UTILITIES	69,289.99	(989.99)	-1.45%
INSURANCE	70,329.13	(17,129.13)	-32.20%
MISCELLANEOUS	54,911.53	5,338.47	8.86%
OFFICE EXPENSE	9,314.01	(4,314.01)	-86.28%
PROFESSIONAL FEES	154,204.79	(96,104.79)	-165.41%
TELEPHONE EXPENSE	8,494.42	(2,594.42)	-43.97%
BAD DEBT EXPENSE	10,493.62	(2,693.62)	-34.53%
TOTAL OPERATING EXPENSES	<u>1,200,536.63</u>	<u>56,527.37</u>	4.50%
OPERATING INCOME (LOSS) BEFORE DEPRECIATION	479,259.01	52,417.01	
DEPRECIATION	157,663.02	(32,163.02)	-25.63%
OPERATING INCOME (LOSS) AFTER DEPRECIATION	<u>321,595.99</u>	<u>20,253.99</u>	
ADD: NONOPERATING REVENUES	50,347.23	29,847.23	145.60%
LESS: NONOPERATING EXPENSES	43,531.77	3,068.23	6.58%
WATER DEPARTMENT NET INCOME (LOSS)	<u>\$ 328,411.45</u>	<u>\$ 53,169.45</u>	

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

FOR PERIOD ENDED 07/31/18

	PRIOR YEAR <u>7/31/2017</u>	CURRENT YEAR <u>7/31/2018</u>	BUDGET	BUDGET REMAINING
OPERATING REVENUES				
CHARGES FOR SERVICES	\$ 217,511.34	\$ 229,666.66	\$ 379,000.00	\$ (149,333.34)
DELINQUENT CHARGES	3,786.78	4,014.13	6,000.00	(1,985.87)
MISCELLANEOUS CHARGES	59.16	60.82	300.00	(239.18)
TOTAL OPERATING REVENUES	<u>221,357.28</u>	<u>233,741.61</u>	<u>385,300.00</u>	<u>(151,558.39)</u>
OPERATING EXPENSES				
SALARIES AND WAGES	-	-	-	-
PAYROLL TAXES AND BENEFITS	-	-	-	-
CONTRACT SERVICES	245,222.48	216,526.95	370,000.00	153,473.05
DEPRECIATION	-	-	-	-
EQUIPMENT EXPENSES	-	-	-	-
EQUIPMENT RENTAL	-	-	-	-
LAB FEES	-	-	-	-
MAINTENANCE	-	-	-	-
SMALL TOOLS AND SUPPLIES	-	-	-	-
UTILITIES	-	-	-	-
INSURANCE	-	-	-	-
MISCELLANEOUS	-	-	-	-
OFFICE EXPENSE	-	-	-	-
PROFESSIONAL FEES	126.26	1,407.00	2,100.00	693.00
TELEPHONE EXPENSE	-	-	-	-
BAD DEBT EXPENSE	746.23	555.11	800.00	244.89
TOTAL OPERATING EXPENSES	<u>246,094.97</u>	<u>218,489.06</u>	<u>372,900.00</u>	<u>154,410.94</u>
OPERATING INCOME (LOSS)	<u>(24,737.69)</u>	<u>15,252.55</u>	<u>12,400.00</u>	<u>2,852.55</u>
ADD:				
NONOPERATING REVENUES	-	-	-	-
TRANSFERS IN	-	-	-	-
LESS:				
NONOPERATING EXPENSES	-	-	-	-
TRANSFERS OUT	-	-	-	-
GARBAGE DEPARTMENT NET INCOME (LOSS)	<u>\$ (24,737.69)</u>	<u>\$ 15,252.55</u>	<u>\$ 12,400.00</u>	<u>\$ 2,852.55</u>

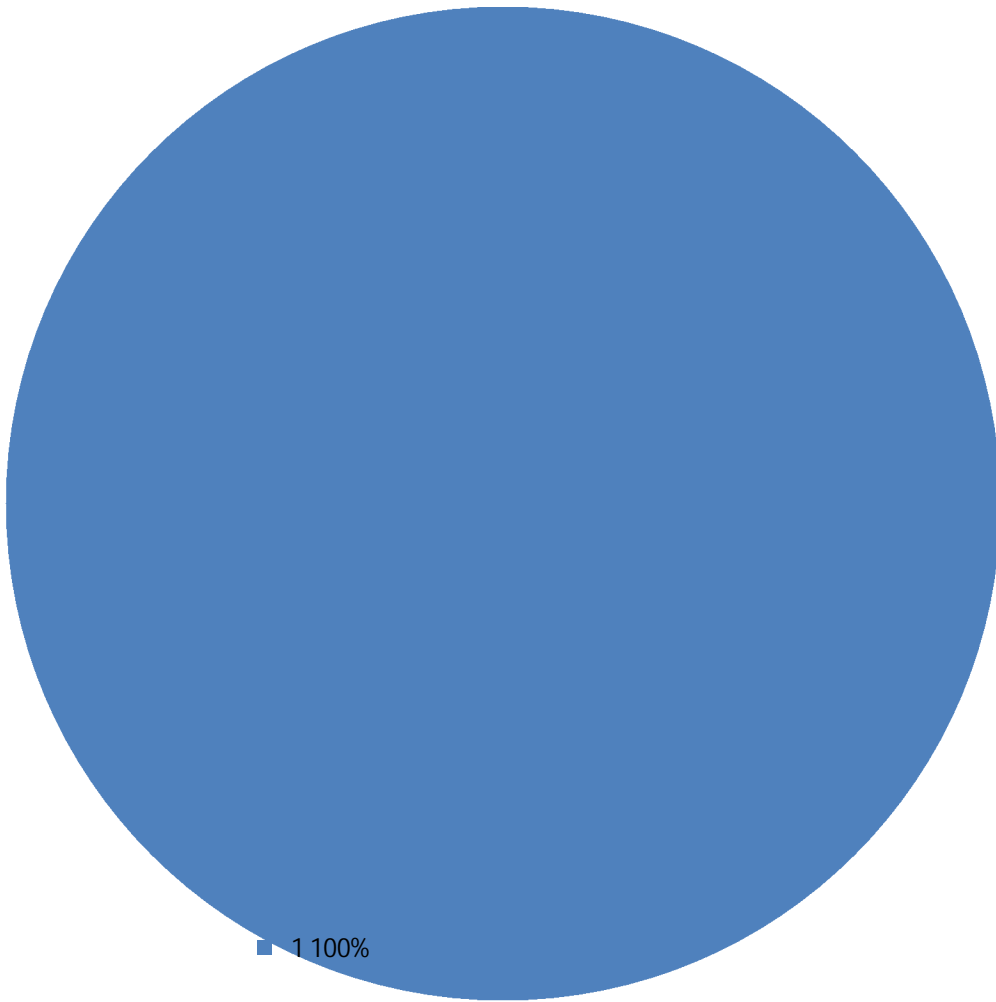
CITY OF WALKER - ENTERPRISE FUND
 GARBAGE DEPARTMENT STATEMENT OF NET
 INCOME (LOSS) FROM OPERATIONS

PROJECTED THROUGH 12/31/18

	Projected Actual <u>12/31/2018</u>	Projected Annual Budget <u>Remaining</u>	% <u>Variance</u>
OPERATING REVENUES			
CHARGES FOR SERVICES	\$ 359,650.14	\$ (19,349.86)	-5.11%
DELINQUENT CHARGES	6,881.37	881.37	14.69%
MISCELLANEOUS CHARGES	104.26	(195.74)	-65.25%
TOTAL OPERATING REVENUES	<u>366,635.77</u>	<u>(18,664.23)</u>	-4.84%
OPERATING EXPENSES			
SALARIES AND WAGES	-	-	
PAYROLL TAXES AND BENEFITS	-	-	
CONTRACT SERVICES	425,855.42	(55,855.42)	-15.10%
DEPRECIATION	-	-	#DIV/0!
EQUIPMENT EXPENSES	-	-	#DIV/0!
EQUIPMENT RENTAL	-	-	#DIV/0!
LAB FEES	-	-	#DIV/0!
MAINTENANCE	-	-	
SMALL TOOLS AND SUPPLIES	-	-	#DIV/0!
UTILITIES	-	-	#DIV/0!
INSURANCE	-	-	
MISCELLANEOUS	-	-	#DIV/0!
OFFICE EXPENSE	-	-	#DIV/0!
PROFESSIONAL FEES	2,145.50	(45.50)	-2.17%
TELEPHONE EXPENSE	-	-	#DIV/0!
BAD DEBT EXPENSE	951.62	(151.62)	-18.95%
TOTAL OPERATING EXPENSES	<u>428,952.54</u>	<u>(56,052.54)</u>	-15.03%
OPERATING INCOME (LOSS)	<u>(62,316.77)</u>	<u>(74,716.77)</u>	
ADD:			
NONOPERATING REVENUES	-	-	#DIV/0!
TRANSFERS IN	-	-	#DIV/0!
LESS:			
NONOPERATING EXPENSES	-	-	#DIV/0!
TRANSFERS OUT	-	-	#DIV/0!
GARBAGE DEPARTMENT NET INCOME (LOSS)	<u>\$ (62,316.77)</u>	<u>\$ (74,716.77)</u>	

Capital Outlay

Total Costs through July 31, 2018 \$ 838,386.84



CITY OF WALKER - GENERAL FUND
CAPITAL OUTLAY DETAIL

FOR PERIOD ENDED 07/31/18

Acct #	FA # or Project #	Dept	Description	TOTAL COSTS	CURRENT YR COSTS	CURRENT YR BUDGET	BUDGET REMAINING
5780	150012	1-Admin	Safe-House Community Recreational Center	\$ 2,690.80	\$ 2,690.80	\$ 4,090,932.00	\$ 4,088,241.20
5780	180001	2-Animal		-	-	-	-
5780	170005	3-Parks	Ballpark Renovations	680,718.87	615,122.13	675,437.86	60,315.73
5780	CFIELD	3-Parks	Challenger Field	237,896.73	181,678.29	124,125.45	(57,552.84)
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	-	-	224,143.06	224,143.06
5780	140013	5-Streets	Industrial Park Road Phase III - Extension	-	-	745,032.34	745,032.34
		DPW		-	-	-	-
TOTAL GENERAL FUND CAPITAL OUTLAY				938,323.65	816,508.47	5,884,670.71	5,068,162.24

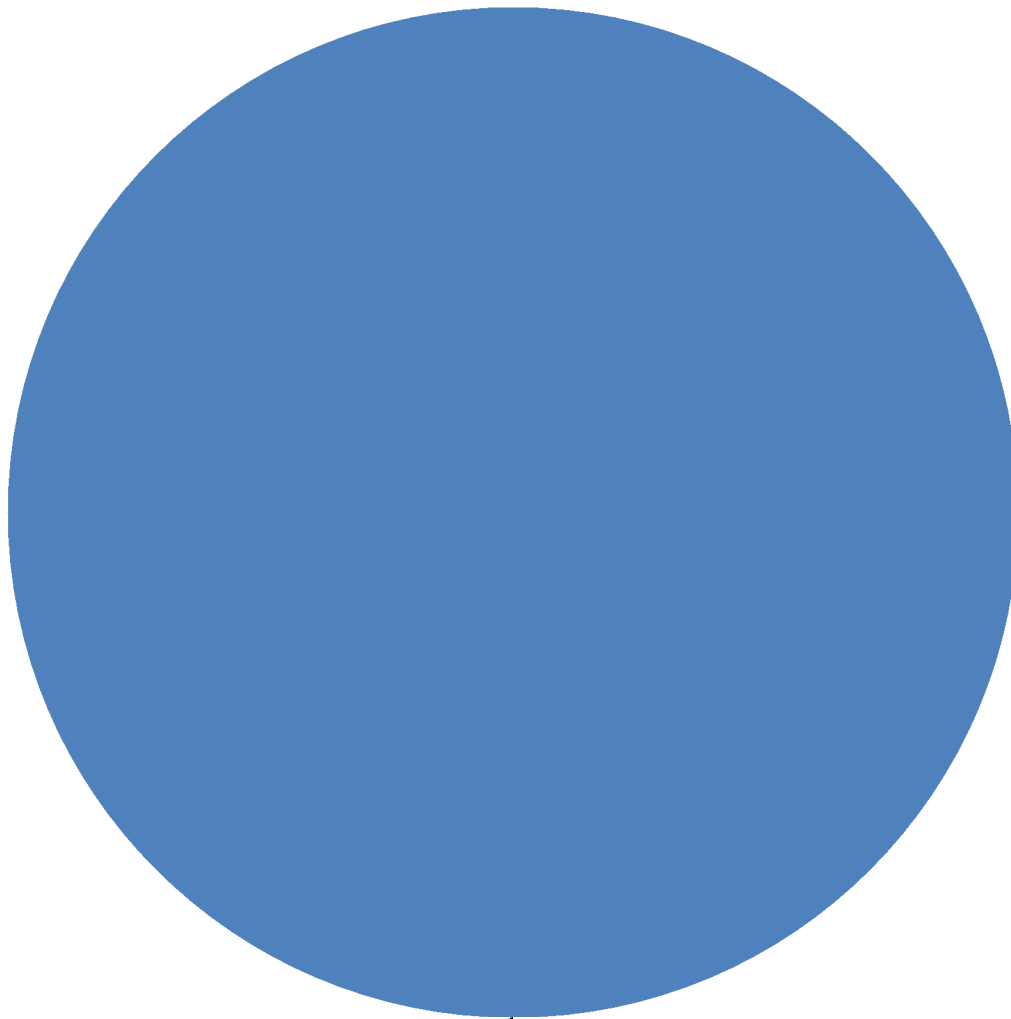
CITY OF WALKER - ENTERPRISE FUND
 CAPITAL OUTLAY DETAIL

FOR PERIOD ENDED 07/31/18

Acct #	FA # or Project #	Dept	Description	PRIOR YRS		CURRENT YR		TOTAL		TOTAL		BUDGET	
				COSTS	COSTS	COSTS	COSTS	COSTS	BUDGET	BUDGET	REMAINING		
1680	150001	6-Gas	Juban Road Upgrades	36,685.00	10,698.75	47,383.75	340,115.00	292,731.25					
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	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		8-Water	447 from US Hwy 190			-	795,000.00	795,000.00					
1680	130002	8-Water	Water Well at OLOL site	156,950.74	10,550.00	167,500.74	1,317,500.00	1,149,999.26					
			split 6,7,8			-	-	-					
			split 7,8			-	-	-					
		DPW		-	-	-	-	-					
TOTAL ENTERPRISE FUND CAPITAL OUTLAY				\$272,718.63	\$ 21,878.37	\$ 294,597.00	\$ 3,089,038.21	\$ 2,794,441.21					

Debt Service

Total Outstanding as of July 31, 2018 \$ 7,932,981.86



1
100%

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

FOR PERIOD ENDED 07/31/18

<u>Bond</u>	<u>Description</u>	<u>PRINCIPAL PAYMENTS</u>	<u>BUDGET</u>	<u>BUDGET REMAINING</u>	<u>Payments</u>	<u>OUTSTANDING 7/31/2018</u>
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	15,114.00	265,000.00	249,886.00	835,114.00	2,068,886.00
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	-	-	-	-	583,000.00
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.	(6,862.50)	35,315.98	42,178.48	282.12	150,288.88
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	3,654.58	26,100.00	22,445.42	20,564.89	144,765.51
2017 Lease	Municipal Lease Program. Total lease of \$174,000 for (3) marked and (2) unmarked police units. 1st quarterly payment due January 15, 2018. Final quarterly payment due October 15, 2022.	(8,952.89)	31,306.87	40,259.76		174,000.00
TOTAL GENERAL AND SPECIAL REVENUE FUNDS DEBT SERVICE		2,953.19	326,415.98	314,509.90		2,946,940.39

CITY OF WALKER - ENTERPRISE FUND
DEBT SERVICE DETAIL

FOR PERIOD ENDED 07/31/18

Bond	Description	PRINCIPAL PAYMENTS	BUDGET	BUDGET REMAINING	OUTSTANDING 7/31/2018
Series 2009	Facilities and Community Development Authority Refunding Bonds. Total bond issue of \$7,440,000. \$4,536,000 reported in Enterprise	-	75,000.00	75,000.00	144,000.00
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	-	75,000.00	75,000.00	4,107,000.00
Series 2010B	State of Louisiana Combined Utilities Revenue Bonds. Greenwhich Village water project. Total bond issue \$364,000.	-	16,500.00	16,500.00	248,000.00
Series 2011	State of Louisiana Combined Utilities Revenue Bonds. East Side sewer force main. Total bond issue \$750,000.	-	37,000.00	37,000.00	463,764.20
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	11,478.47	-	(11,478.47)	23,277.27
TOTAL ENTERPRISE FUND DEBT SERVICE		11,478.47	203,500.00	192,021.53	4,986,041.47

General Fixed Assets and Long Term Debt

CITY OF WALKER
GENERAL FIXED ASSETS
BALANCE SHEET
As of July 31, 2018

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

CITY OF WALKER
GENERAL LONG TERM DEBT
BALANCE SHEET
As of July 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)
Accrued Interest Payable	-	12,824.35	12,081.35
Accrued Vacation Payable - Current Portion	-	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
2009 Utility Revenue Bonds - Current Portion	-	255,000.00	265,000.00
2013 Municipal Lease - S/T	-	16,957.81	(0.19)
2014 Municipal Lease - S/T	-	33,264.21	33,933.21
2015 Municipal Lease - S/T	-	35,442.21	36,619.21
2017 Municipal Lease S/T	-	-	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	-	541,000.00	276,000.00
2013 Municipal Lease - L/T	-	-	-
2014 Municipal Lease - L/T	-	51,297.30	17,222.30
2015 Municipal Lease L/T	-	66,030.76	29,862.76
2016 Utility Revenue Bonds L/T Portion	-	583,000.00	583,000.00
2016 Utility Revenue Bonds -Premium	-	26,994.00	26,994.00
2017 Municipal Lease L/T	-	-	142,683.00
2009 Utility Revenue Bond Discounts L/T	-	-	-
Accrued Vacation Payable	-	<u>110,621.39</u>	<u>97,445.61</u>
TOTAL LIABILITIES	<u>-</u>	<u>1,697,397.07</u>	<u>1,512,731.69</u>
FUND BALANCE			
Reserved for Debt Service	-	-	-
Unreserved	-	<u>(1,697,397.07)</u>	<u>(1,512,731.69)</u>
NET PROFIT LOSS			
TOTAL FUND BALANCE	<u>-</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 July 31, 2018

	CURRENT YEAR <u>7/31/2018</u>	PRIOR YEAR <u>7/31/2017</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	<u>766,590.66</u>	<u>457,688.78</u>	<u>1,430,245.35</u>
	9,458,924.92	7,977,805.17	9,183,119.90
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	<u>-</u>	<u>-</u>	<u>47,211.55</u>
	1,815,764.84	1,365,895.06	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	11,547,577.68	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 July 31, 2018

	CURRENT YEAR <u>7/31/2018</u>	PRIOR YEAR <u>7/31/2017</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	1,540,681.87	1,466,848.93	1,735,356.59
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	4,452,313.43	4,712,728.13	4,458,052.22
Total Liabilities	5,992,995.30	6,179,577.06	6,193,408.81
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	22,594,289.28	18,971,139.63	21,914,486.47
Total Liabilities and Net Position	\$ 28,587,284.58	\$ 25,150,716.69	\$ 28,107,895.28



City of
WALKER
LOUISIANA