

A scenic landscape featuring a large lake, mountains, and a field of wildflowers in the foreground. The sun is low on the horizon, casting a warm glow over the scene. The text is overlaid on the image in a white, serif font with a dark outline.

City of Walker
Financial Report
March 2021

City of WALKER LOUISIANA City Living Country Charm

MAYOR
Jimmy Watson

CHIEF OF
OPERATIONS
Jamie Etheridge

CITY ATTORNEY
Bobby King

CITY CLERK
Myra Streeter

MAYOR PRO TEM
Scarlett Milton Major

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

May 10, 2021

Members of the Council:

Presented herein are the revenue and expense statements of the City of Walker for the period ending March 31, 2021. The year-to-date actual revenue, expense, and change in fund balance/net assets presented in the statements is summarized below.

	GENERAL FUND	SPECIAL REVENUE FUND	ENTERPRISE FUND	GOVERNMENT WIDE
Actual YTD Fund Revenue	\$ 1,420,587	\$ 427,479	\$ 4,276,958	\$ 6,125,024
Actual YTD Fund Expense	(2,579,422)	(6,391)	(2,097,278)	(4,683,091)
Other Financing Sources (Uses)	-	-	-	-
Net Profit (Loss) Before Transfer	(1,158,835)	421,088	2,179,680	<u>\$ 1,441,933</u>
Transfers In (Out)	688,017	(253,017)	(435,000)	\$ -
Net Change in Fund Balance	<u>\$ (470,818)</u>	<u>\$ 168,071</u>		
Net Change in Net Assets			<u>\$ 1,744,680</u>	

Sincerely,

Mike Cotton
Financial Director

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

	<u>General Fund</u>	<u>Special Revenue Fund</u>	<u>Enterprise Fund</u>	<u>As of March 31, 2021</u>
<u>Where do city dollars come from?</u>				
Taxes (sales, ad valorem, franchise, alcohol)	1,042,845.79	418,871.29		1,461,717
Licenses and Permits	170,287.66			170,288
Fines and Forfeits	118,795.86			118,796
Fees	37,956.00		-	37,956
Intergovernmental	27,558.74		\$0.00	27,559
Charges for Services	4,425.00		4,029,592.41	4,034,017
Proceeds from Debt	-			-
Other	18,717.54	8,607.79	247,365.55	274,691
Total	1,420,586.59	427,479.08	4,276,957.96	6,125,024

<u>Where do city dollars go?</u>				
General Government	495,327.33	6,391.47		501,719
Animal Control	65,344.88			65,345
Parks and Recreation	107,645.85			107,646
Police Department	628,522.59			628,523
Street Department	260,632.98			260,633
Governmental Funds Capital Outlay	948,500.20			948,500
Governmental Funds Debt Service	73,447.74	-		73,448
Gas Department			\$1,335,601.69	1,335,602
Sewer Department			245,164.34	245,164
Water Department			381,317.66	381,318
Garbage Department			135,194.33	135,194
Total	2,579,421.57	6,391.47	2,097,278.02	4,683,092

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

March 31, 2021	General Fund	Special Revenue Fund	Enterprise Fund	As of March 31, 2021		Inc (Dec)
23.87%	913,946.32	355,657.98		1,269,604	26.30%	192,113
2.78%	206,621.17			206,621	4.28%	(36,333)
1.94%	174,648.02			174,648	3.62%	(55,852)
0.62%	29,734.00		-	29,734	0.62%	8,222
0.45%	210,298.44		\$63.00	210,361	4.36%	(182,802)
65.86%	-		2,654,970.11	2,654,970	55.00%	1,379,047
0.00%	-			-	0.00%	-
4.49%	33,953.69	10,269.55	236,976.96	281,200	5.83%	(6,509)
	<u>1,569,201.64</u>	<u>365,927.53</u>	<u>2,892,010.07</u>	<u>4,827,138</u>		<u>1,297,886</u>
10.71%	602,462.65	5,425.80		607,888	25.70%	(106,169)
1.40%	282.36			282	0.01%	65,063
2.30%	-			-	0.00%	107,646
13.42%	16,016.84			16,017	0.68%	612,506
5.57%	1,177.34			1,177	0.05%	259,456
20.25%	-			-	0.00%	948,500
1.57%	1,030.77	-		1,031	0.04%	72,417
28.52%			\$946,321.83	946,322	40.01%	389,280
5.24%			295,314.76	295,315	12.49%	(50,151)
8.14%			365,187.65	365,188	15.44%	16,130
2.89%			131,913.31	131,913	5.58%	3,281
	<u>620,969.96</u>	<u>5,425.80</u>	<u>1,738,737.55</u>	<u>2,365,133</u>		<u>2,317,959</u>

CITY OF WALKER
WHERE DO CITY DOLLARS COME FROM?
March 31, 2021

Acc#	Account Description	01 General and Administrative	02 Animal Control	03 Parks and Recreation	04 Police Department	05 Street Department	11 1/2 Cent Sales Tax	06 Gas Department	07 Sewer Department	08 Water Department	09 Garbage Department	TOTAL ALL DEPTS
TAXES												
4000	Ad Valorem Tax	122,103.16										122,103.16
4005	Alcoholic Beverage Tax	4,992.96										4,992.96
4010	Franchise Tax	77,988.92										77,988.92
4020	General/Half Cent Sales Tax	837,760.75					418,871.29					1,256,632.04
LICENSES AND PERMITS												
4015	Insurance Premium Tax	9,256.67										9,256.67
4100	Occupational Licenses	147,139.99										147,139.99
4105	Permits and Other Licenses	13,891.00										13,891.00
FINES AND FORFEITS												
4200	Fines and Forfeits				60,857.40							60,857.40
4201	Fines and Forfeits				11,793.00							11,793.00
4202	Fines and Forfeits				0.00							0.00
4203	Fines and Forfeits				0.00							0.00
4225	Court Fees	46,145.46										46,145.46
FEES												
4205	Animal Adoption		935.00									935.00
4210	Parks and Recre			33,100.00								33,100.00
4211	Tournament Fees			385.00								385.00
4212	Admission Fees			3,536.00								3,536.00
4225	Waste Management Fees					0.00						0.00
CHARGES FOR SERVICES												
4215	Charges for Ser					4,425.00		2,281,435.25	250,518.90	377,693.25	104,836.93	3,018,909.33
4220	Fuel Adjustment							1,015,108.08				1,015,108.08
INTERGOVERNMENTAL												
4300	Federal Grants	0.00	0.00	0.00	2,042.74	0.00	0.00	0.00	0.00	0.00	0.00	2,042.74
4310	State Grants	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4320	Local Grants	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4325	Supplemental Pay				25,516.00							25,516.00
4335	Salaries - Extra Duty				0.00							0.00
PROCEEDS FROM DEBT												
4500	Proceeds from Bond Issuance	0.00					0.00					0.00
4505	Proceeds from Revolving Loan								0.00			0.00
4510	Proceeds from Municipal Lease	0.00	0.00	0.00	0.00	0.00						0.00
OTHER												
4330	Subpoena Pay				0.00							0.00
4400	Christmas Donations	0.00			0.00							0.00
4402	Police Cadets				0.00							0.00
4404	School Uniform Drive				0.00							0.00
4406	Fundraising Revenue			0.00								0.00
4406	Donations - Challengers			0.00								0.00
4407	Discount Cards			0.00								0.00
4408	K-9 Donations				0.00							0.00
4800	Concessions			5,397.27								5,397.27
4801	Tournament Concessions			0.00								0.00
4805	Interest Income	3,926.60	0.00	0.00	0.00	0.00	8,607.79	-4,922.36	0.00	0.00	0.00	7,612.03
4810	Penalties and Interest	0.00	0.00	0.00	0.00	0.00	0.00	42,955.74	4,172.15	7,400.06	1,578.31	56,106.26
4815	Gain on Sale of Assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4820	Private Donations	0.00	280.00	6,500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,780.00
4825	Advertising Income			0.00								0.00
4830	Out of Town Fee							103,837.00		13,852.00		117,689.00
4835	Service Charges							36,458.00	1,492.00	20,895.00	0.00	58,845.00
4840	Tap Fees							0.00	0.00	0.00	0.00	0.00
4845	Health Fees							0.00	0.00	14,972.00	0.00	14,972.00
4850	Misc. Utility Revenue							2,313.50	0.00	2,040.08	0.00	4,353.58
4855	Recovery of Bad Debt							113.07	26.85	51.00	15.15	206.07
4860	Promotional / Comm Events											0.00
4899	Miscellaneous Income	144.66	0.00	50.00	2,115.00	304.01	0.00	115.00	0.00	0.00	0.00	2,728.67
4910	Appropriations					13,016.71						13,016.71
4911	Appropriations	675,000.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	675,000.00
4920	Appropriations	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	1,938,350.17	1,215.00	48,968.27	102,324.14	17,745.72	427,479.08	3,477,413.28	256,209.90	436,904.39	106,430.39	6,125,023.63
TOTAL												6,125,023.63
Total General Fund												2,108,603.30
Total Enterprise Fund												4,276,957.96

5345	Safety Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,966.25		1,966.25
5350	Vehicle Supplie	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5355	Law Enforcement	0.00	0.00	5,245.10	0.00	0.00	0.00	0.00	0.00	5,245.10		5,245.10
5360	Promotional / C	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5395	Materials - Inv	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	176.43		176.43
5396	Small Tools and	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5399	Other Operating	201.99	197.71	2,037.52	38.44	1,132.42	325.22	176.52	0.00	4,103.82		4,103.82
5400	Accounting and	643.50	99.00	148.50	890.00	643.50	1,138.50	160.46	148.50	5,211.58		5,211.58
5405	Engineering and Arch	175.00	0.00	0.00	0.00	28,231.25	11,342.58	643.50	0.00	40,821.24		40,821.24
5410	Legal Fees	0.00	0.00	0.00	0.00	0.00	0.00	9,676.67	0.00	10,171.67		10,171.67
5415	Veterinary Services	0.00	5,178.35	0.00	0.00	0.00	0.00	0.00	0.00	5,178.35		5,178.35
5420	Contract Labor	0.00	0.00	22,382.00	0.00	10,299.32	22,152.83	0.00	0.00	28,678.48	134,845.84	163,523.92
5425	Contract Services	1,633.10	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,633.10		1,633.10
5430	Laundry Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5498	Professional Se	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,440.03		5,440.03
5499	Other Professional Svcs	835.60	0.00	175.00	348.00	240.00	412.00	0.00	112,382.29	112,382.29		112,382.29
5500	Miscellaneous Changes	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5501	Settlement Changes	0.00	0.00	0.00	0.00	0.00	250.00	0.00	90.00	340.00		340.00
5505	Depreciation-La	0.00	0.00	0.00	0.00	0.00	0.00	145.00	0.00	145.00		145.00
5506	Depreciation-Bu	0.00	0.00	0.00	0.00	0.00	0.00	0.00	535.00	535.00		535.00
5507	Depreciation-Ve	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5508	Depreciation-He	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5509	Depreciation-Sm	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5510	Depreciation-Re	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5511	Depreciation-Fu	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5512	Depreciation -	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5513	Depreciation-Te	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5514	Depreciation-Wa	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5515	Depreciation-Si	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5520	Non-Capitalized	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5521	Write-Offs Inve	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5522	Write-Offs Bul	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5523	Write-Offs Prop	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5525	Bad Debt Expense	0.00	0.00	0.00	0.00	0.00	1,361.19	0.00	0.00	1,361.19		1,361.19
5530	Less On Sale/Di	0.00	0.00	0.00	0.00	0.00	0.00	286.39	0.00	286.39		286.39
5535	Cost Of Goods Sold	0.00	0.00	0.00	0.00	0.00	1,060,388.82	0.00	942.60	1,060,388.82		1,060,388.82
5540	Inventory Reclt	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	942.60		942.60
5545	Cash Over/Short	0.00	0.00	0.00	0.00	0.00	-3.75	0.00	0.00	-3.75		-3.75
5550	Reconciliation	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5555	Christmas Expen	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5560	Business Meetings	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5565	Informant Fees	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5572	Police Cadets (0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5580	Promotional / Comm Event	200.00	0.00	0.00	0.00	0.00	-1,000.00	0.00	0.00	-800.00		-800.00
5590	Economic Develop	50,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	50,000.00		50,000.00
5595	Landscaping and	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5599	Prior Year Expe	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5600	Grant Exp - Hom	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5601	Grant Exp - Hom	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5605	Grant Exp - LA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5610	Grant Exp - SRO	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5615	Grant Exp - K9	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5620	Grant Exp - Hq	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5625	Grant Exp - Elk	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5630	Grant Exp - Bl	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5689	Grant Exp - Oth	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5700	Acquisitions-La	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5707	Major Repairs-L	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5710	Acquisitions-Bu	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5712	Major Repairs-B	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5715	Acquisitions-Vehicles	0.00	0.00	0.00	0.00	0.00	-4,670.76	0.00	0.00	-4,670.76		-4,670.76
5717	Major Repairs-V	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5720	Acquisitions-Heavy Equip	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5722	Major Repairs-H	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5725	Acquisitions-Small Equip	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5727	Major Repairs-S	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5730	Acquisitions-Rec Equip	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5732	Major Repairs-R	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5735	Acquisitions-Fu	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5737	Major Repairs-F	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5740	Construction Infrastructure	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5741	Improvements -	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5742	Major Repairs -	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5745	Acquisitions-La	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5747	Major Repairs-S	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5750	Acquisitions-Technology	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5752	Major Repairs-W	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5780	Construction in Progress	688,310.12	0.00	259,677.91	2,332.93	0.00	0.00	0.00	0.00	950,320.96		950,320.96
5800	Bond Principal	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5805	Bond Interest	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5810	Bond Related Changes	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5811	Bonds Cost of Interest	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5812	Bonds Discount	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5815	Bond Reserve Re	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5820	Bond Contingenc	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5825	Bond Investment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5830	Capital Lease Principal	9,558.30	2,389.35	0.00	19,213.45	36,317.72	0.00	0.00	0.00	69,478.82		69,478.82
5835	Capital Lease Interest	0.00	0.00	0.00	2,322.26	1,646.66	0.00	0.00	0.00	3,968.92		3,968.92
5999	Budget Clearing	1,183,195.75	67,734.23	367,323.76	647,247.54	302,930.29	1,335,601.69	245,164.34	199.99	381,317.66	135,194.33	4,682,101.06
TOTAL												
											Total Governmental Funds	2,584,823.04
											Total Enterprise Fund	2,097,278.02

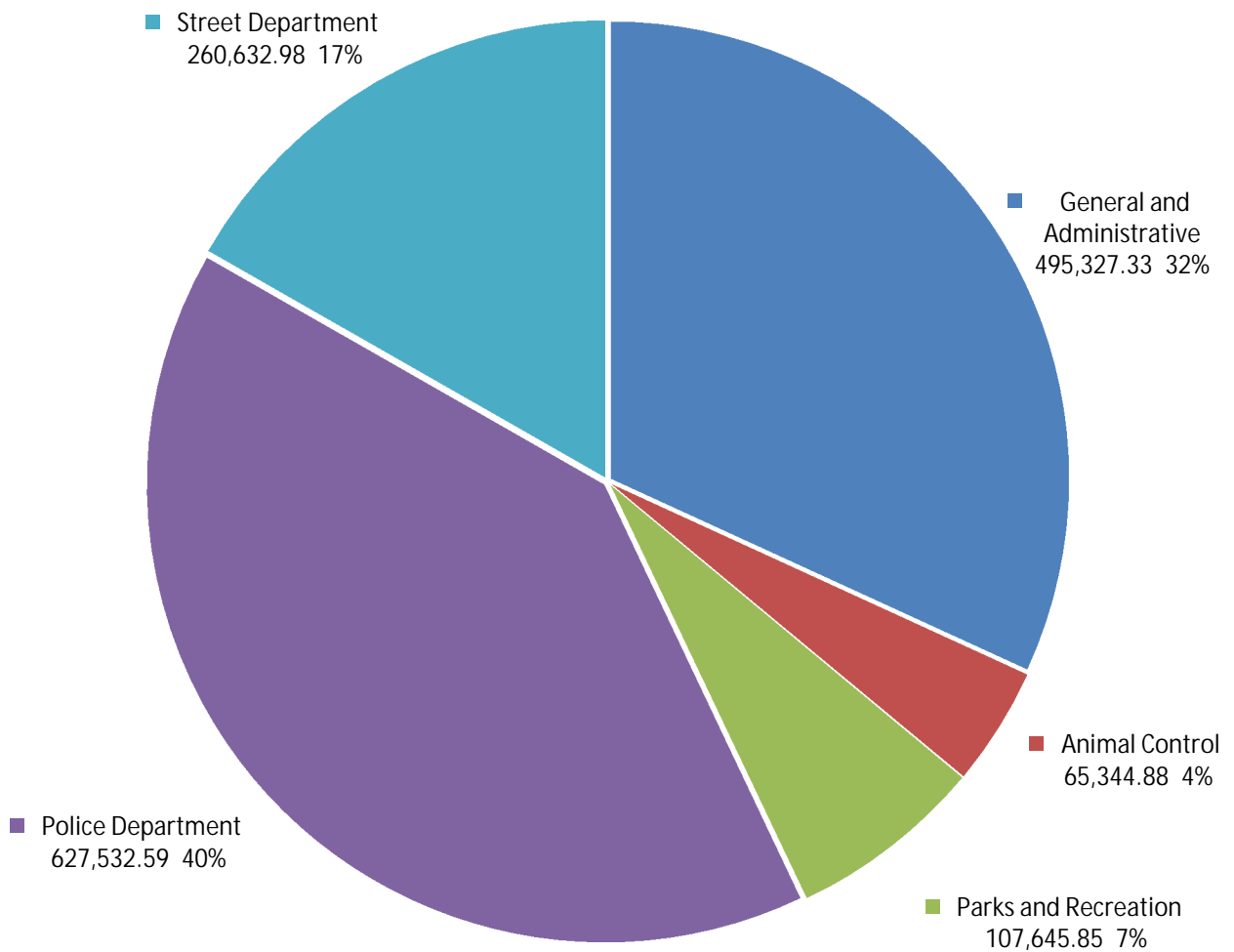
General Fund

Total Departmental
Expenditures through

March 31, 2021

\$

1,556,483.63



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

	CURRENT YEAR <u>3/31/2021</u>	PRIOR YEAR <u>3/31/2020</u>	UNAUDITED PRIOR YEAR <u>12/31/2020</u>
ASSETS			
Cash and Cash Equivalents	1,525,901.57	1,223,614.38	1,177,124.78
Investments	-	-	-
Receivables:			
Ad Valorem Taxes, Net	130,223.07	120,183.23	130,223.07
Other	148,342.80	155,346.38	148,342.80
Insurance Deposits	-	-	-
Due from Other Funds	1,127,956.07	1,120,946.09	1,387,437.16
Due from Other Governments	792,118.90	656,990.09	792,118.90
Cash - Restricted	<u>1,325,090.80</u>	<u>6,027,022.33</u>	<u>2,082,181.19</u>
Total Assets	<u>\$ 5,049,633.21</u>	<u>\$ 9,304,102.50</u>	<u>\$ 5,717,427.90</u>
LIABILITIES			
Accounts Payable	\$ 557,815.87	\$ 490,324.27	\$ 564,174.02
Payroll Liabilities	231,214.41	193,104.84	270,528.97
Accrued Salaries and Wages	44,054.25	137,655.35	44,054.25
Due to Other Funds	<u>194,161.65</u>	<u>94,232.02</u>	<u>346,455.36</u>
Total Liabilities	<u>1,027,246.18</u>	<u>915,316.48</u>	<u>1,225,212.60</u>
FUND BALANCES			
Committed for Construction Contracts	1,761,241.00	50,078.00	1,761,241.00
Assigned to Debt Service	-	-	-
Assigned to Insurance Deposits	-	-	-
Unassigned	<u>2,261,146.03</u>	<u>8,338,708.02</u>	<u>2,730,974.30</u>
Total Fund Balances	<u>4,022,387.03</u>	<u>8,388,786.02</u>	<u>4,492,215.30</u>
Total Liabilities and Fund Balances	<u>\$ 5,049,633.21</u>	<u>\$ 9,304,102.50</u>	<u>\$ 5,717,427.90</u>

CITY OF WALKER
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE
For the Period Ended March 31, 2021

	CURRENT YEAR <u>03/31/21</u>	PRIOR YEAR <u>03/31/20</u>	UNAUDITED PRIOR YEAR <u>12/31/20</u>
Revenues:			
Taxes	1,042,845.79	913,946.32	3,755,276.65
Licenses and Permits	170,287.66	206,621.17	432,069.54
Fines and Forfeits	118,795.86	174,648.02	457,144.25
Interest Income	3,926.60	25,237.88	46,252.86
Fees	37,956.00	29,734.00	43,819.00
Charges for Services	4,425.00	-	13,275.00
Intergovernmental	27,558.74	210,298.44	2,402,870.79
Parks and Recreation Concessions	5,397.27	4,028.65	13,291.50
Miscellaneous	<u>9,393.67</u>	<u>4,687.16</u>	<u>219,286.03</u>
Total Revenues	1,420,586.59	1,569,201.64	7,383,285.62
Expenditures:			
Current:			
General and Administrative	495,327.33	602,462.65	2,224,505.25
Animal Control	65,344.88	73,336.39	269,302.77
Parks and Recreation	107,645.85	105,063.17	496,573.43
Police Department	627,532.59	674,809.86	2,591,239.87
Street Department	260,632.98	380,382.34	1,458,396.77
Capital Outlay	948,500.20	815,352.25	7,980,262.91
Debt Service	<u>73,447.74</u>	<u>71,980.96</u>	<u>623,691.69</u>
Total Expenditures	<u>2,578,431.57</u>	<u>2,723,387.62</u>	<u>15,643,972.69</u>
Excess (Deficiency) of Revenues over Expenditures	(1,157,844.98)	(1,154,185.98)	(8,260,687.07)
Other Financing Sources (Uses):			
Sale of Capital Assets	-	24,520.00	24,520.00
Proceeds from Debt	-	-	237,115.35
Transfers In	688,016.71	924,266.71	3,897,066.84
Transfers Out	<u>-</u>	<u>-</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>688,016.71</u>	<u>948,786.71</u>	<u>4,158,702.19</u>
Net Change in Fund Balance	(469,828.27)	(205,399.27)	(4,101,984.88)

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

FOR PERIOD ENDED 03/31/21

	PRIOR YEAR <u>3/31/2020</u>	CURRENT YEAR <u>3/31/2021</u>	ORIGINAL <u>BUDGET</u>	<u>BUDGET</u>
REVENUES				
Taxes	913,946.32	1,042,845.79	3,370,000.00	3,370,000.00
Licenses and Permits	206,621.17	170,287.66	395,000.00	395,000.00
Fines and Forfeits	174,648.02	118,795.86	725,000.00	725,000.00
Interest Income	25,237.88	3,926.60	10,000.00	10,000.00
Fees	29,734.00	37,956.00	140,000.00	140,000.00
Charges for Services	-	4,425.00	6,600.00	6,600.00
Intergovernmental	210,298.44	27,558.74	1,372,252.19	1,372,252.19
Parks and Recreation Concessions	4,028.65	5,397.27	50,000.00	50,000.00
Miscellaneous	4,687.16	9,393.67	40,000.00	40,000.00
TOTAL GENERAL FUND REVENUES	1,569,201.64	1,420,586.59	6,108,852.19	6,108,852.19

EXPENDITURES

GENERAL AND ADMINISTRATIVE

Salaries	311,927.20	216,924.77	1,005,400.00	1,005,400.00
Payroll Taxes and Benefits	131,115.42	130,037.90	477,000.00	477,000.00
Aldermen's Per Diem	10,000.00	10,000.00	60,000.00	60,000.00
Advertising	1,234.00	492.00	5,000.00	5,000.00
Collection Costs	29,005.60	27,703.49	83,000.00	83,000.00
Bank Charges	-	-	200.00	200.00
Contracted Services	1,440.00	1,633.10	30,000.00	30,000.00
Coroner Fees	1,440.00	1,440.00	6,000.00	6,000.00
Court Costs	3,000.00	3,000.00	18,000.00	18,000.00
Depreciation	-	-	-	-
Economic Development	50,000.00	50,000.00	55,000.00	55,000.00
Grant Expenditures	-	-	-	-
Insurance	5,450.27	5,069.64	158,000.00	158,000.00
Legal and Professional	4,386.47	1,654.10	24,300.00	24,300.00
Membership Fees / Educational Training	11,666.00	6,737.96	25,000.00	25,000.00
Miscellaneous	1,286.04	1,306.47	27,600.00	27,600.00
Printing, Postage, and Office Supplies	3,753.54	4,033.27	34,000.00	34,000.00
Promotional and Community Events	5,000.00	200.00	30,000.00	30,000.00
Rental Equipment	1,717.91	2,008.50	10,100.00	10,100.00
Repairs and Maintenance	15,529.19	14,862.87	143,600.00	143,600.00
Small Tools and Supplies	345.19	201.99	6,200.00	6,200.00
Telephone	6,039.54	7,637.87	32,200.00	32,200.00
Utilities	3,882.67	4,742.58	60,000.00	60,000.00
Uniforms	2,029.76	2,228.50	10,000.00	10,000.00
Vehicle Expense	2,213.85	3,412.32	13,000.00	13,000.00
Total General and Administrative	602,462.65	495,327.33	2,313,600.00	2,313,600.00

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

PROJECTED THROUGH 12/31/21

	BUDGET REMAINING	Projected Actual 12/31/2021	Projected Annual Budget Remaining	% Variance
REVENUES				
Taxes	(2,327,154.21)	3,470,850.36	100,850.36	2.99%
Licenses and Permits	(224,712.34)	376,479.19	(18,520.81)	-4.69%
Fines and Forfeits	(606,204.14)	475,183.44	(249,816.56)	-34.46%
Interest Income	(6,073.40)	15,706.40	5,706.40	57.06%
Fees	(102,044.00)	48,898.00	(91,102.00)	-65.07%
Charges for Services	(2,175.00)	8,850.00	2,250.00	34.09%
Intergovernmental	(1,344,693.45)	1,384,365.96	12,113.77	0.88%
Parks and Recreation Concessions	(44,602.73)	20,000.00	(30,000.00)	-60.00%
Miscellaneous	(30,606.33)	13,161.67	(26,838.33)	-67.10%
TOTAL GENERAL FUND REVENUES	(4,688,265.60)	5,813,495.02	(295,357.17)	-4.83%

EXPENDITURES

GENERAL AND ADMINISTRATIVE

Salaries	788,475.23	827,148.90	178,251.10	17.73%
Payroll Taxes and Benefits	346,962.10	511,866.59	(34,866.59)	-7.31%
Aldermen's Per Diem	50,000.00	60,000.00	-	0.00%
Advertising	4,508.00	1,968.00	3,032.00	60.64%
Collection Costs	55,296.51	119,684.76	(36,684.76)	-44.20%
Bank Charges	200.00	-	200.00	100.00%
Contracted Services	28,366.90	6,532.40	23,467.60	78.23%
Coroner Fees	4,560.00	5,760.00	240.00	4.00%
Court Costs	15,000.00	18,000.00	-	0.00%
Depreciation	-	-	-	#DIV/0!
Economic Development	5,000.00	55,000.00	-	0.00%
Grant Expenditures	-	-	-	#DIV/0!
Insurance	152,930.36	20,278.56	137,721.44	87.17%
Legal and Professional	22,645.90	19,335.89	4,964.11	20.43%
Membership Fees / Educational Training	18,262.04	26,951.84	(1,951.84)	-7.81%
Miscellaneous	26,293.53	5,225.88	22,374.12	81.07%
Printing, Postage, and Office Supplies	29,966.73	16,133.08	17,866.92	52.55%
Promotional and Community Events	29,800.00	800.00	29,200.00	97.33%
Rental Equipment	8,091.50	8,034.00	2,066.00	20.46%
Repairs and Maintenance	128,737.13	59,451.48	84,148.52	58.60%
Small Tools and Supplies	5,998.01	807.96	5,392.04	86.97%
Telephone	24,562.13	30,551.48	1,648.52	5.12%
Utilities	55,257.42	18,970.32	41,029.68	68.38%
Uniforms	7,771.50	8,914.00	1,086.00	10.86%
Vehicle Expense	9,587.68	13,649.28	(649.28)	-4.99%
Total General and Administrative	1,818,272.67	1,835,064.42	478,535.58	20.68%

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

FOR PERIOD ENDED 03/31/21

	PRIOR YEAR <u>3/31/2020</u>	CURRENT YEAR <u>3/31/2021</u>	ORIGINAL <u>BUDGET</u>	<u>BUDGET</u>
ANIMAL CONTROL				
Salaries	34,509.17	29,657.08	131,000.00	131,000.00
Aldermen's Per Diem	-	-	-	-
Payroll Taxes and Benefits	22,805.03	23,791.65	96,200.00	96,200.00
Animal Care Expense	6,356.56	5,691.85	15,000.00	15,000.00
Depreciation	-	-	-	-
Economic Development	-	-	-	-
Grant Expenditures	-	-	-	-
Insurance	10.94	134.36	8,000.00	8,000.00
Legal and Professional	1,238.90	99.00	3,900.00	3,900.00
Membership Fees / Educational Training	20.00	-	1,000.00	1,000.00
Miscellaneous	126.54	126.54	1,100.00	1,100.00
Printing, Postage, and Office Supplies	-	63.05	1,500.00	1,500.00
Promotional and Community Events	-	-	-	-
Repairs and Maintenance	1,889.39	1,634.53	7,500.00	7,500.00
Small Tools and Supplies	2,732.50	740.08	16,700.00	16,700.00
Telephone	912.30	940.38	4,300.00	4,300.00
Utilities	2,331.50	1,750.64	9,500.00	9,500.00
Uniforms	121.20	204.48	1,300.00	1,300.00
Vehicle Expense	282.36	511.24	1,500.00	1,500.00
Total Animal Control	73,336.39	65,344.88	298,500.00	298,500.00
PARKS AND RECREATION				
Salaries	42,502.75	34,737.50	164,800.00	164,800.00
Aldermen's Per Diem	-	-	-	-
Payroll Taxes and Benefits	20,677.16	18,288.06	94,800.00	94,800.00
Bank Charges	-	-	-	-
Contracted Services	14,321.50	22,382.00	95,000.00	95,000.00
Concession Supplies	2,085.85	2,978.52	30,000.00	30,000.00
Depreciation	-	-	-	-
Grant Expenditures	-	-	-	-
Insurance	752.68	403.91	14,500.00	14,500.00
Legal and Professional	264.60	323.50	2,400.00	2,400.00
Membership Fees / Educational Training	1,239.40	529.40	3,000.00	3,000.00
Miscellaneous	1,157.12	917.18	16,200.00	16,200.00
Printing, Postage, and Office Supplies	484.08	907.97	2,000.00	2,000.00
Promotional and Community Events	-	-	-	-
Recreational Supplies	1,438.24	7,747.88	50,000.00	50,000.00
Rental Equipment	1,098.60	395.60	15,000.00	15,000.00
Repairs and Maintenance	7,748.82	7,613.00	44,000.00	44,000.00
Small Tools and Supplies	1,287.19	2,037.52	11,500.00	11,500.00
Telephone	516.03	1,733.92	5,000.00	5,000.00
Utilities	9,327.60	6,402.81	38,000.00	38,000.00
Uniforms	161.55	247.08	1,800.00	1,800.00
Total Parks and Recreation	105,063.17	107,645.85	588,000.00	588,000.00

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

	BUDGET REMAINING	PROJECTED THROUGH 12/31/21		
		Projected Actual 12/31/2021	Projected Annual Budget Remaining	% Variance
ANIMAL CONTROL				
Salaries	101,342.92	110,154.87	20,845.13	15.91%
Aldermen's Per Diem	-	-	-	#DIV/0!
Payroll Taxes and Benefits	72,408.35	94,070.17	2,129.83	2.21%
Animal Care Expense	9,308.15	10,503.14	4,496.86	29.98%
Depreciation	-	-	-	#DIV/0!
Economic Development	-	-	-	#DIV/0!
Grant Expenditures	-	-	-	#DIV/0!
Insurance	7,865.64	6,974.93	1,025.07	12.81%
Legal and Professional	3,801.00	2,352.84	1,547.16	39.67%
Membership Fees / Educational Training	1,000.00	-	1,000.00	100.00%
Miscellaneous	973.46	506.16	593.84	53.99%
Printing, Postage, and Office Supplies	1,436.95	252.20	1,247.80	83.19%
Promotional and Community Events	-	-	-	#DIV/0!
Repairs and Maintenance	5,865.47	6,538.12	961.88	12.83%
Small Tools and Supplies	15,959.92	2,960.32	13,739.68	82.27%
Telephone	3,359.62	3,761.52	538.48	12.52%
Utilities	7,749.36	7,002.56	2,497.44	26.29%
Uniforms	1,095.52	817.92	482.08	37.08%
Vehicle Expense	988.76	2,044.96	(544.96)	-36.33%
Total Animal Control	233,155.12	247,939.71	50,560.29	16.94%
PARKS AND RECREATION				
Salaries	130,062.50	129,025.00	35,775.00	21.71%
Aldermen's Per Diem	-	-	-	#DIV/0!
Payroll Taxes and Benefits	76,511.94	72,150.24	22,649.76	23.89%
Bank Charges	-	-	-	#DIV/0!
Contracted Services	72,618.00	89,528.00	5,472.00	5.76%
Concession Supplies	27,021.48	30,000.00	-	0.00%
Depreciation	-	-	-	#DIV/0!
Grant Expenditures	-	-	-	#DIV/0!
Insurance	14,096.09	11,756.50	2,743.50	18.92%
Legal and Professional	2,076.50	4,229.27	(1,829.27)	-76.22%
Membership Fees / Educational Training	2,470.60	529.40	2,470.60	82.35%
Miscellaneous	15,282.82	18,369.18	(2,169.18)	-13.39%
Printing, Postage, and Office Supplies	1,092.03	3,631.88	(1,631.88)	-81.59%
Promotional and Community Events	-	-	-	#DIV/0!
Recreational Supplies	42,252.12	30,991.52	19,008.48	38.02%
Rental Equipment	14,604.40	1,582.40	13,417.60	89.45%
Repairs and Maintenance	36,387.00	30,452.00	13,548.00	30.79%
Small Tools and Supplies	9,462.48	8,150.08	3,349.92	29.13%
Telephone	3,266.08	6,935.68	(1,935.68)	-38.71%
Utilities	31,597.19	25,611.24	12,388.76	32.60%
Uniforms	1,552.92	988.32	811.68	45.09%
Total Parks and Recreation	480,354.15	463,930.71	124,069.29	21.10%

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

FOR PERIOD ENDED 03/31/21

	PRIOR YEAR <u>3/31/2020</u>	CURRENT YEAR <u>3/31/2021</u>	ORIGINAL <u>BUDGET</u>	<u>BUDGET</u>
POLICE DEPARTMENT				
Salaries	338,093.08	303,826.25	1,330,500.00	1,330,500.00
Aldermen's Per Diem	-	-	-	-
Payroll Taxes and Benefits	222,247.09	217,523.02	931,100.00	931,100.00
Contracted Services	495.00	360.00	6,500.00	6,500.00
Court Costs	-	-	-	-
Depreciation	-	-	-	-
Grant Expenditures	-	-	-	-
Insurance	6,935.88	3,924.67	170,000.00	170,000.00
Legal and Professional	1,954.00	1,338.00	20,200.00	20,200.00
Membership Fees / Educational Training	14,861.18	11,569.48	30,000.00	30,000.00
Miscellaneous	3,873.52	5,093.80	23,800.00	23,800.00
Printing, Postage, and Office Supplies	1,492.36	2,625.42	26,200.00	26,200.00
Promotional and Community Events	879.95	(1,000.00)	3,000.00	3,000.00
Rental Equipment	19,002.42	8,473.58	50,400.00	50,400.00
Repairs and Maintenance	18,751.87	7,004.09	91,800.00	91,800.00
Small Tools and Supplies	711.31	5,283.54	26,500.00	26,500.00
Telephone	7,123.74	8,678.36	32,500.00	32,500.00
Utilities	2,203.89	2,162.64	11,000.00	11,000.00
Uniforms	8,239.71	5,326.37	22,000.00	22,000.00
Vehicle Expense	27,944.86	45,343.37	110,000.00	110,000.00
Total Police Department	674,809.86	627,532.59	2,885,500.00	2,885,500.00
STREET DEPARTMENT				
Salaries	114,061.74	110,449.81	550,000.00	550,000.00
Aldermen's Per Diem	-	-	-	-
Payroll Taxes and Benefits	51,443.57	37,852.75	230,200.00	230,200.00
Contracted Services	16,609.00	10,299.32	63,500.00	63,500.00
Depreciation	-	-	-	-
Equipment Expense	21,362.18	27,450.22	95,000.00	95,000.00
Grant Expenditures	-	-	-	-
Insurance	5,594.46	2,946.47	84,000.00	84,000.00
Landscaping and Beautification	-	-	-	-
Legal and Professional	85,741.60	29,114.75	38,000.00	38,000.00
Membership Fees / Educational Training	-	774.00	1,500.00	1,500.00
Miscellaneous	541.37	101.37	7,400.00	7,400.00
Printing, Postage, and Office Supplies	604.72	699.44	2,500.00	2,500.00
Rental Equipment	10,862.55	347.59	15,000.00	15,000.00
Repairs and Maintenance	45,504.60	22,803.99	474,000.00	474,000.00
Small Tools and Supplies	4,850.51	1,139.97	26,000.00	26,000.00
Telephone	1,344.40	1,833.81	5,500.00	5,500.00
Utilities	20,606.17	14,067.77	84,000.00	84,000.00
Uniforms	1,255.47	751.72	4,000.00	4,000.00
Total Street Department	380,382.34	260,632.98	1,680,600.00	1,680,600.00

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

	BUDGET REMAINING	PROJECTED THROUGH 12/31/21		
		Projected Actual 12/31/2021	Projected Annual Budget Remaining	% Variance
POLICE DEPARTMENT				
Salaries	1,026,673.75	1,158,363.09	172,136.91	12.94%
Aldermen's Per Diem	-	-	-	#DIV/0!
Payroll Taxes and Benefits	713,576.98	842,708.32	88,391.68	9.49%
Contracted Services	6,140.00	1,440.00	5,060.00	77.85%
Court Costs	-	-	-	#DIV/0!
Depreciation	-	-	-	#DIV/0!
Grant Expenditures	-	-	-	#DIV/0!
Insurance	166,075.33	145,804.67	24,195.33	14.23%
Legal and Professional	18,862.00	24,920.45	(4,720.45)	-23.37%
Membership Fees / Educational Training	18,430.52	54,461.92	(24,461.92)	-81.54%
Miscellaneous	18,706.20	20,375.20	3,424.80	14.39%
Printing, Postage, and Office Supplies	23,574.58	10,501.68	15,698.32	59.92%
Promotional and Community Events	4,000.00	8,000.00	(5,000.00)	-166.67%
Rental Equipment	41,926.42	33,894.32	16,505.68	32.75%
Repairs and Maintenance	84,795.91	28,016.36	63,783.64	69.48%
Small Tools and Supplies	21,216.46	21,134.16	5,365.84	20.25%
Telephone	23,821.64	34,713.44	(2,213.44)	-6.81%
Utilities	8,837.36	8,650.56	2,349.44	21.36%
Uniforms	16,673.63	21,305.48	694.52	3.16%
Vehicle Expense	64,656.63	181,373.48	(71,373.48)	-64.88%
Total Police Department	2,257,967.41	2,595,663.13	289,836.87	10.04%
STREET DEPARTMENT				
Salaries	439,550.19	410,242.15	139,757.85	25.41%
Aldermen's Per Diem	-	-	-	#DIV/0!
Payroll Taxes and Benefits	192,347.25	148,287.27	81,912.73	35.58%
Contracted Services	53,200.68	41,197.28	22,302.72	35.12%
Depreciation	-	-	-	#DIV/0!
Equipment Expense	67,549.78	109,800.88	(14,800.88)	-15.58%
Grant Expenditures	-	-	-	#DIV/0!
Insurance	81,053.53	57,997.06	26,002.94	30.96%
Landscaping and Beautification	-	-	-	#DIV/0!
Legal and Professional	8,885.25	129,178.49	(91,178.49)	-239.94%
Membership Fees / Educational Training	726.00	3,096.00	(1,596.00)	-106.40%
Miscellaneous	7,298.63	405.48	6,994.52	94.52%
Printing, Postage, and Office Supplies	1,800.56	2,797.76	(297.76)	-11.91%
Rental Equipment	14,652.41	1,390.36	13,609.64	90.73%
Repairs and Maintenance	451,196.01	91,215.96	382,784.04	80.76%
Small Tools and Supplies	24,860.03	4,559.88	21,440.12	82.46%
Telephone	3,666.19	7,335.24	(1,835.24)	-33.37%
Utilities	69,932.23	56,271.08	27,728.92	33.01%
Uniforms	3,248.28	3,006.88	993.12	24.83%
Total Street Department	1,419,967.02	1,066,781.77	613,818.23	36.52%

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

	PRIOR YEAR <u>3/31/2020</u>	FOR PERIOD ENDED 03/31/21		
		CURRENT YEAR <u>3/31/2021</u>	ORIGINAL <u>BUDGET</u>	<u>BUDGET</u>
Total Departmental Expenditures	1,836,054.41	1,556,483.63	7,766,200.00	7,766,200.00
Capital Outlay	815,352.25	948,500.20	4,564,000.00	4,564,000.00
Debt Service	71,980.96	73,447.74	659,900.00	659,900.00
TOTAL GENERAL FUND EXPENDITURES	2,723,387.62	2,578,431.57	12,990,100.00	12,990,100.00
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(1,154,185.98)	(1,157,844.98)	(6,881,247.81)	(6,881,247.81)
OTHER FINANCING SOURCES (USES)				
Sale of Capital Assets	24,520.00	-	47,500.00	47,500.00
Proceeds from Debt	-	-	-	-
Transfers In	924,266.71	688,016.71	3,697,067.00	3,697,067.00
Transfers Out				
Total Other Financing Sources (Uses)	948,786.71	688,016.71	3,744,567.00	3,744,567.00
NET CHANGE IN FUND BALANCE	(205,399.27)	(469,828.27)	(3,136,680.81)	(3,136,680.81)
FUND BALANCE AT BEGINNING OF YEAR	8,594,200.18	4,492,215.30	4,146,100.00	4,146,100.00
FUND BALANCE AT END OF YEAR	\$ 8,388,800.91	\$ 4,022,387.03	\$ 1,009,419.19	\$ 1,009,419.19
	\$ 8,388,786.02	\$ 4,022,387.03		
	\$ (14.89)	\$ -		
TOTAL REVENUE CHECK				\$ 9,853,419.19

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

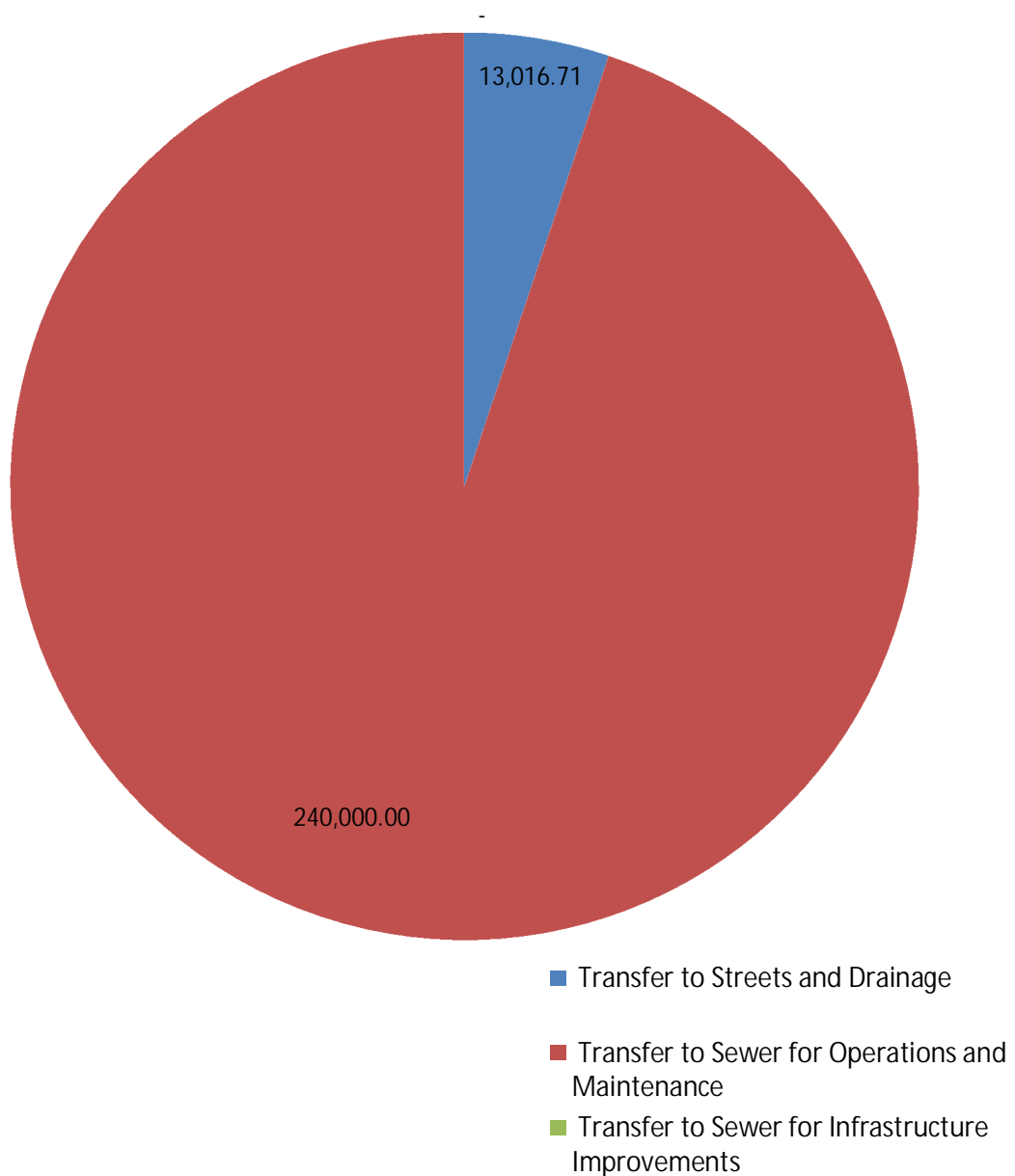
	<u>BUDGET REMAINING</u>	<u>PROJECTED THROUGH 12/31/21</u>		
		<u>Projected Actual 12/31/2021</u>	<u>Projected Annual Budget Remaining</u>	<u>% Variance</u>
Total Departmental Expenditures	6,209,716.37	6,209,379.74	1,556,820.26	20.05%
Capital Outlay	3,615,499.80	5,700,372.06	(1,136,372.06)	-24.90%
Debt Service	<u>586,452.26</u>	<u>659,900.00</u>	-	0.00%
TOTAL GENERAL FUND EXPENDITURES	<u>10,411,668.43</u>	<u>12,569,651.80</u>	<u>420,448.20</u>	3.24%
EXCESS (DEIFICIENCY) OF REVENUES OVER EXPENDITURES	5,723,402.83	(6,756,156.78)	125,091.03	
OTHER FINANCING SOURCES (USES)				
Sale of Capital Assets	(47,500.00)	-	(47,500.00)	-100.00%
Proceeds from Debt	-	21,600.00	21,600.00	#DIV/0!
Transfers In	(3,009,050.29)	3,697,067.00	-	0.00%
Transfers Out				
Total Other Financing Sources (Uses)	<u>(3,056,550.29)</u>	<u>3,718,667.00</u>	<u>(25,900.00)</u>	-0.69%
NET CHANGE IN FUND BALANCE	<u>2,666,852.54</u>	<u>(3,037,489.78)</u>	<u>99,191.03</u>	
FUND BALANCE AT BEGINNING OF YEAR		<u>4,492,215.30</u>		
FUND BALANCE AT END OF YEAR		<u>\$ 1,454,725.52</u>		

TOTAL REVENUE CHECK

Special Revenue Fund

Expenditures/Uses through March 31, 2021 \$ 6,391.47

Chart of Transfers



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

	CURRENT YEAR <u>3/31/2021</u>	PRIOR YEAR <u>3/31/2020</u>	UNAUDITED PRIOR YEAR <u>12/31/2020</u>
ASSETS			
Cash and Cash Equivalents	\$ 2,519,202.32	\$ 2,427,439.81	\$ 2,338,114.71
Due from Other Governments	296,685.71	244,399.30	296,685.71
Due from Other Funds	(149,703.00)	(149,703.00)	(149,704.00)
Cash - Restricted	<u>-</u>	<u>-</u>	<u>-</u>
Total Assets	<u>\$ 2,666,185.03</u>	<u>\$ 2,522,136.11</u>	<u>\$ 2,485,096.42</u>
LIABILITIES			
Due to Other Funds	<u>\$ 56,888.71</u>	<u>\$ 84,821.87</u>	<u>\$ 43,871.00</u>
Total Liabilities	<u>56,888.71</u>	<u>84,821.87</u>	<u>43,871.00</u>
FUND BALANCE			
Assigned to Special Revenue Fund	2,609,296.32	2,437,314.24	2,441,225.42
Unassigned	<u>-</u>	<u>-</u>	<u>-</u>
Total Fund Balance	<u>2,609,296.32</u>	<u>2,437,314.24</u>	<u>2,441,225.42</u>
Total Liabilities and Fund Balance	<u>\$ 2,666,185.03</u>	<u>\$ 2,522,136.11</u>	<u>\$ 2,485,096.42</u>

CITY OF WALKER
SPECIAL REVENUE FUND
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE
For the Period Ended March 31, 2021

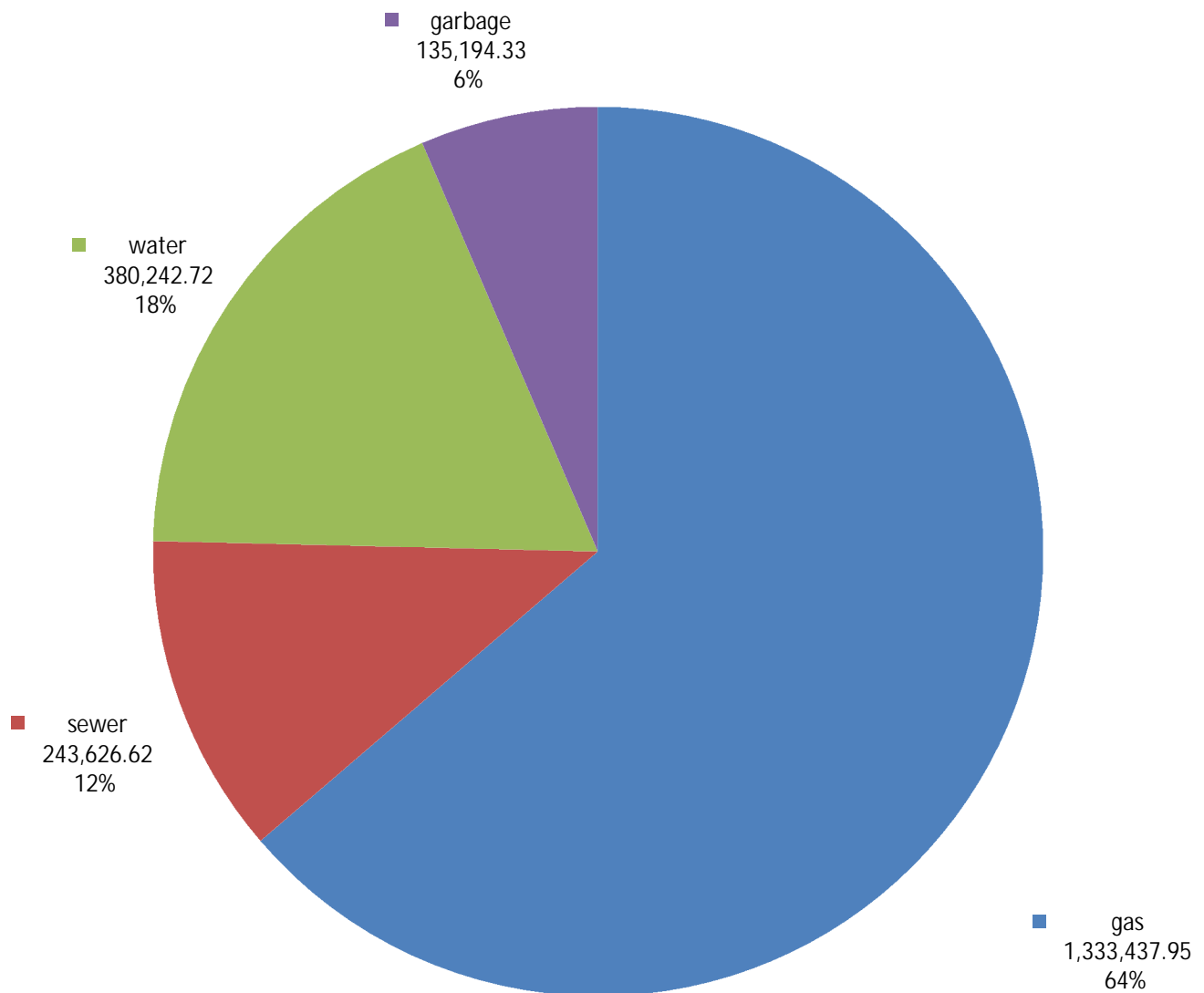
	CURRENT YEAR <u>03/31/21</u>	PRIOR YEAR <u>03/31/20</u>	UNAUDITED PRIOR YEAR <u>12/31/20</u>
Revenues:			
Taxes	\$ 418,871.29	\$ 355,657.98	\$ 1,608,827.52
Interest Income	<u>8,607.79</u>	<u>10,269.55</u>	<u>37,748.33</u>
Total Revenues	427,479.08	365,927.53	1,646,575.85
Expenditures:			
General Expenses	6,391.47	5,425.80	26,452.81
Debt Service	<u>-</u>	<u>-</u>	<u>296,660.00</u>
Total Expenditures	<u>6,391.47</u>	<u>5,425.80</u>	<u>323,112.81</u>
Excess (Deficiency) of Revenues over Expenditures	421,087.61	360,501.73	1,323,463.04
Other Financing Sources (Uses):			
Issuance of Bonds	-	-	-
Payment to Refund Bonds	-	-	-
Discounts on Bond Issuance	-	-	-
Transfers Out	<u>(253,016.71)</u>	<u>(253,016.71)</u>	<u>(1,212,066.84)</u>
Total Other Financing Sources (Uses)	<u>(253,016.71)</u>	<u>(253,016.71)</u>	<u>(1,212,066.84)</u>
Net Change in Fund Balance	168,070.90	107,485.02	111,396.20
Fund Balance at Beginning of Year	<u>2,351,191.70</u>	<u>2,329,829.22</u>	<u>2,239,795.50</u>
Fund Balance at End of Year	<u>\$ 2,519,262.60</u>	<u>\$ 2,437,314.24</u>	<u>\$ 2,351,191.70</u>
Transfer to Streets and Drainage	13,016.71	13,016.71	252,066.84
Transfer to Sewer for Operations and Maintenance	240,000.00	240,000.00	960,000.00
Transfer to Sewer for Infrastructure Improvements	-	-	-
check balance	<u>-</u>	<u>-</u>	<u>(0.00)</u>

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

	FOR PERIOD ENDED 03/31/21				PROJECTED THROUGH 12/31/21			
	PRIOR YEAR 3/31/2020	CURRENT YEAR 3/31/2021	ORIGINAL BUDGET	BUDGET	BUDGET REMAINING	Projected Actual 12/31/2021	Projected Annual Budget Remaining	% Variance
Revenues:								
Taxes	355,657.98	418,871.29	1,425,000.00	1,425,000.00	(1,006,128.71)	1,294,262.81	(130,737.19)	-9.17%
Interest	10,269.55	8,607.79	20,000.00	20,000.00	(11,392.21)	34,431.16	14,431.16	72.16%
Miscellaneous	-	-	-	-	-	-	-	#DIV/0!
Total Revenues	365,927.53	427,479.08	1,445,000.00	1,445,000.00	(1,017,520.92)	1,328,693.97	(116,306.03)	-8.05%
Expenditures:								
General Expenses	5,425.80	6,391.47	25,000.00	25,000.00	18,608.53	25,565.88	(565.88)	-2.26%
Debt Service	-	-	309,660.00	309,660.00	309,660.00	309,660.00	-	0.00%
Total Expenditures	5,425.80	6,391.47	334,660.00	334,660.00	328,268.53	335,225.88	(565.88)	-0.17%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	360,501.73	421,087.61	1,110,340.00	1,110,340.00	(689,252.39)	993,468.09	(116,871.91)	
Other Financing Sources (Uses):								
Issuance of Bonds	-	-	-	-	-	-	-	#DIV/0!
Payment to Refund Bonds	-	-	-	-	-	-	-	#DIV/0!
Discounts on Bond Issuance	-	-	-	-	-	-	-	
Transfers Out	(253,016.71)	(253,016.71)	(1,412,067.00)	(1,412,067.00)	(1,159,050.29)	(1,412,067.00)	-	0.00%
Total Other Financing Sources (Uses)	(253,016.71)	(253,016.71)	(1,412,067.00)	(1,412,067.00)	(1,159,050.29)	(1,412,067.00)	-	0.00%
NET CHANGE IN FUND BALANCE	107,485.02	168,070.90	(301,727.00)	(301,727.00)	469,797.90	(418,598.91)	\$ (116,871.91)	-38.73%

Enterprise Fund

Total Operating Expenditures through March 31, 2021 \$ 2,092,501.62



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

	CURRENT YEAR <u>3/31/2021</u>	PRIOR YEAR <u>3/31/2020</u>	UNAUDITED PRIOR YEAR <u>12/31/2020</u>
Current Assets:			
Cash and Cash Equivalents	6,654,492.83	7,268,776.38	5,776,874.79
Due from Other Funds	<u>(1,019,417.38)</u>	<u>(585,011.85)</u>	<u>(1,418,509.31)</u>
	5,635,075.45	6,683,764.53	4,358,365.48
Receivables:			
Accounts, Net	1,342,877.72	854,295.36	1,077,689.06
Unbilled Utility Sales	739,269.33	499,135.68	739,269.33
Due from Other Governments	<u>21,835.23</u>	<u>41,225.68</u>	<u>21,835.23</u>
	2,103,982.28	1,394,656.72	1,838,793.62
Inventory, at Cost	413,906.80	313,160.62	413,906.80
Prepaid Expenses	<u>59,604.26</u>	<u>57,410.22</u>	<u>59,604.26</u>
 Total Current Assets	 8,212,568.79	 8,448,992.09	 6,670,670.16
Noncurrent Assets:			
Restricted Cash, Cash Equivalents, and Investments:			
Revenue Bond Covenant Accounts	526,514.66	585,267.82	370,361.84
Investments - Customer Deposits	888,987.01	900,647.56	914,718.55
Unamortized Bond Issuance Costs	28,053.00	28,053.00	28,053.00
Capital Assets, at Cost (Net of Accumulated Depreciation	<u>17,860,376.29</u>	<u>16,354,064.09</u>	<u>17,806,637.66</u>
Total Noncurrent Assets	<u>19,303,930.96</u>	<u>17,868,032.47</u>	<u>19,119,771.05</u>
Total Assets	<u>\$ 27,989,535.75</u>	<u>\$ 26,790,060.56</u>	<u>\$ 26,263,477.21</u>

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

	CURRENT YEAR <u>3/31/2021</u>	PRIOR YEAR <u>3/31/2020</u>	UNAUDITED PRIOR YEAR <u>12/31/2020</u>
Current Liabilities:			
Accounts Payable	\$ 458,464.06	\$ 373,995.66	\$ 458,464.06
Accrued Salaries and Wages	21,175.86	63,873.92	21,175.86
Accumulated Unpaid Vacation	24,387.00	24,387.00	24,387.00
Customers' Deposits	826,797.36	796,581.73	820,942.36
Due to Other Funds	(378,000.28)	(36,674.90)	(370,235.47)
Other Current Liabilities	85,894.46	76,286.31	88,993.91
Bonds Payable	336,360.41	336,360.41	336,360.41
Municipal Lease	0.05	0.05	0.05
Accrued Bond Interest	<u>32,042.56</u>	<u>32,042.56</u>	<u>32,042.56</u>
Total Current Liabilities	1,407,121.48	1,666,852.74	1,412,130.74
Noncurrent Liabilities:			
Bonds Payable - Less Current Portion	4,194,227.32	4,498,775.10	4,207,839.46
Relocation of Utilities	-	-	-
Accumulated Unpaid Vacation	<u>101,021.04</u>	<u>92,826.85</u>	<u>101,021.04</u>
Total Noncurrent Liabilities	<u>4,295,248.36</u>	<u>4,591,601.95</u>	<u>4,308,860.50</u>
Total Liabilities	<u>5,702,369.84</u>	<u>6,258,454.69</u>	<u>5,720,991.24</u>
Net Assets:			
Invested in Capital Assets, Net of Related Debt	13,871,638.00	14,027,553.00	13,871,639.00
Reserved for Debt Service	299,608.00	342,191.00	299,608.00
Unrestricted	<u>8,115,919.91</u>	<u>6,161,861.87</u>	<u>6,371,238.97</u>
Total Net Position	<u>22,287,165.91</u>	<u>20,531,605.87</u>	<u>20,542,485.97</u>
Total Liabilities and Net Position	<u>\$ 27,989,535.75</u>	<u>\$ 26,790,060.56</u>	<u>\$ 26,263,477.21</u>

CITY OF WALKER
ENTERPRISE FUND (GAS, SEWER, WATER, & GARBAGE)
STATEMENT OF REVENUES, EXPENSES
AND CHANGES IN NET ASSETS
For the Period Ended March 31, 2021

	CURRENT YEAR <u>03/31/21</u>	PRIOR YEAR <u>03/31/20</u>	UNAUDITED PRIOR YEAR <u>12/31/20</u>
Operating Revenues:			
Charges for Services	\$ 3,933,913.43	\$ 2,654,970.11	\$ 8,492,952.20
Waste Management CNG	95,678.98	78,186.64	502,234.55
Waste Management Fees	-	-	-
Waste Management Fees - Chemicals	-	-	-
Delinquent Charges	56,106.26	21,538.12	45,745.96
Miscellaneous Charges	<u>191,713.07</u>	<u>106,188.51</u>	<u>287,403.61</u>
Total Operating Revenues	4,277,411.74	2,860,883.38	9,328,336.32
Operating Expenses:			
Natural Gas Purchases	1,060,388.82	523,415.10	1,320,814.62
Salaries and Wages	318,315.13	365,424.74	1,362,167.67
Payroll Taxes and Benefits	171,600.53	154,327.88	617,944.91
Contract Services	274,820.99	291,930.58	1,005,514.46
Depreciation	-	-	-
Equipment Expense	23,001.60	14,091.38	57,067.34
Equipment Rental	23,726.69	18,427.30	103,635.30
Lab Fees	8,033.50	11,298.27	46,611.21
Maintenance	101,881.21	197,975.13	903,795.96
Maintenance - Waste Management Chem	-	-	-
Small Tools and Supplies	2,507.16	10,002.88	28,134.65
Utilities	45,278.07	56,439.75	237,096.96
Insurance Expense	5,716.04	8,102.25	180,578.89
Miscellaneous Expense	4,794.16	18,285.89	107,035.68
Office Expense	5,923.30	4,990.49	18,184.12
Professional Fees	30,443.23	39,449.39	180,397.19
Telephone Expense	13,271.02	8,092.30	36,834.05
Bad Debt Expense	<u>2,800.17</u>	<u>9,826.19</u>	<u>16,298.67</u>
Total Operating Expenses	<u>2,092,501.62</u>	<u>1,732,079.52</u>	<u>6,222,111.68</u>
Operating Income (Loss) Before Depreciation	2,184,910.12	1,128,803.86	3,106,224.64
Depreciation	<u>-</u>	<u>-</u>	<u>-</u>
Operating Income (Loss) After Depreciation	2,184,910.12	1,128,803.86	3,106,224.64
Add:			
Nonoperating Revenues	(453.78)	109,250.33	276,033.63
Donations	-	-	-
Transfers In	240,000.00	240,000.00	960,000.00
Less:			
Nonoperating Expenses	4,776.40	6,658.03	126,232.01
Transfers Out	<u>675,000.00</u>	<u>911,250.00</u>	<u>3,645,000.00</u>
Change in Net Assets	1,744,679.94	560,146.16	571,026.26

CITY OF WALKER - ENTERPRISE FUND
GAS DEPARTMENT STATEMENT OF NET

FOR PERIOD ENDED 03/31/21

INCOME (LOSS) FROM OPERATIONS

PRIOR
YEAR
3/31/2020

CURRENT
YEAR
3/31/2021

ORIGINAL
BUDGET

BUDGET

OPERATING REVENUES

CHARGES FOR SERVICES	\$ 1,927,001.02	\$ 3,200,864.35	\$ 6,100,000.00	\$ 6,100,000.00
Charges for Services	38,626.00	39,614.00	225,000.00	225,000.00
Fuel Adjustment	39,560.64	56,064.98	225,000.00	225,000.00
WASTE MANAGEMENT CNG	78,186.64	95,678.98	450,000.00	450,000.00
DELINQUENT CHARGES	14,577.20	42,955.74	80,000.00	80,000.00
MISCELLANEOUS CHARGES	64,767.25	140,408.07	483,000.00	483,000.00
TOTAL OPERATING REVENUES	<u>2,084,532.11</u>	<u>3,479,907.14</u>	<u>7,113,000.00</u>	<u>7,113,000.00</u>

OPERATING EXPENSES

NATURAL GAS PURCHASES	523,415.10	1,060,388.82	1,654,500.00	1,654,500.00
SALARIES AND WAGES	160,796.11	134,153.97	720,000.00	720,000.00
PAYROLL TAXES AND BENEFITS	80,042.69	79,838.43	357,000.00	357,000.00
CONTRACT SERVICES	48,244.39	22,152.83	172,600.00	172,600.00
DEPRECIATION	-	-	-	-
EQUIPMENT EXPENSES	8,442.81	14,716.14	37,000.00	37,000.00
EQUIPMENT RENTAL	2,296.53	2,388.32	11,500.00	11,500.00
MAINTENANCE	76,879.97	(11,838.30)	130,300.00	130,300.00
SMALL TOOLS AND SUPPLIES	4,684.27	325.22	13,000.00	13,000.00
UTILITIES	4,031.87	3,523.94	16,200.00	16,200.00
INSURANCE	2,299.29	2,167.64	104,000.00	104,000.00
MISCELLANEOUS	\$13,076.30	\$1,745.29	49,000.00	\$49,000.00
OFFICE EXPENSE	2,082.79	2,759.53	11,200.00	11,200.00
PROFESSIONAL FEES	7,346.09	12,893.08	83,000.00	83,000.00
TELEPHONE EXPENSE	4,235.09	6,861.85	20,000.00	20,000.00
BAD DEBT EXPENSE	6,283.04	1,361.19	15,000.00	15,000.00
TOTAL OPERATING EXPENSES	<u>944,156.34</u>	<u>1,333,437.95</u>	<u>3,394,300.00</u>	<u>3,394,300.00</u>

OPERATING INCOME (LOSS)
BEFORE DEPRECIATION

1,140,375.77 2,146,469.19 3,718,700.00 3,718,700.00

DEPRECIATION

- - 220,000.00 220,000.00

OPERATING INCOME (LOSS)
AFTER DEPRECIATION

1,140,375.77 2,146,469.19 3,498,700.00 3,498,700.00

ADD:

NONOPERATING REVENUES	95,030.33	(2,493.86)	160,500.00	160,500.00
DONATIONS	-	-	-	-
TRANSFERS IN	\$0.00	\$0.00	\$0.00	\$0.00

LESS:

NONOPERATING EXPENSES	\$2,165.49	\$2,163.74	\$80,600.00	\$80,600.00
TRANSFERS OUT	911,250.00	675,000.00	3,245,000.00	3,245,000.00

GAS DEPARTMENT NET INCOME (LOSS)

\$ 321,990.61 \$ 1,466,811.59 \$ 333,600.00 \$ 333,600.00

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

PROJECTED THROUGH 12/31/21

	BUDGET REMAINING	Projected Actual 12/31/2021	Projected Annual Budget Remaining	% Variance
OPERATING REVENUES				
CHARGES FOR SERVICES	\$ (2,899,135.65)	\$ 5,700,911.42	\$ (399,088.58)	-6.54%
Charges for Services	(185,386.00)	158,456.00	(66,544.00)	(0.30)
Fuel Adjustment	(168,935.02)	224,259.92	(740.08)	(0.00)
WASTE MANAGEMENT CNG	(354,321.02)	382,715.92	(67,284.08)	(0.15)
DELINQUENT CHARGES	(37,044.26)	171,822.96	91,822.96	1.15
MISCELLANEOUS CHARGES	(342,591.93)	561,632.28	78,632.28	0.16
TOTAL OPERATING REVENUES	<u>(3,633,092.86)</u>	<u>6,817,082.58</u>	<u>(295,917.42)</u>	-4.16%
OPERATING EXPENSES				
NATURAL GAS PURCHASES	594,111.18	1,355,633.09	298,866.91	18.06%
SALARIES AND WAGES	585,846.03	498,286.17	221,713.83	30.79%
PAYROLL TAXES AND BENEFITS	277,161.57	314,275.10	42,724.90	11.97%
CONTRACT SERVICES	150,447.17	\$88,611.32	83,988.68	48.66%
DEPRECIATION	-	-	-	#DIV/0!
EQUIPMENT EXPENSES	22,283.86	58,864.56	(21,864.56)	-59.09%
EQUIPMENT RENTAL	9,111.68	9,553.28	1,946.72	16.93%
MAINTENANCE	142,138.30	(47,353.20)	177,653.20	136.34%
SMALL TOOLS AND SUPPLIES	12,674.78	1,300.88	11,699.12	89.99%
UTILITIES	12,676.06	14,095.76	2,104.24	12.99%
INSURANCE	101,832.36	94,971.43	9,028.57	8.68%
MISCELLANEOUS	47,254.71	\$6,981.16	42,018.84	85.75%
OFFICE EXPENSE	8,440.47	11,038.12	161.88	1.45%
PROFESSIONAL FEES	70,106.92	63,364.42	19,635.58	23.66%
TELEPHONE EXPENSE	13,138.15	27,447.40	(7,447.40)	-37.24%
BAD DEBT EXPENSE	13,638.81	5,444.76	9,555.24	63.70%
TOTAL OPERATING EXPENSES	<u>2,060,862.05</u>	<u>2,502,514.25</u>	<u>891,785.75</u>	26.27%
OPERATING INCOME (LOSS) BEFORE DEPRECIATION	(1,572,230.81)	4,314,568.33	595,868.33	
DEPRECIATION	220,000.00	-	220,000.00	100.00%
OPERATING INCOME (LOSS) AFTER DEPRECIATION	<u>(1,352,230.81)</u>	<u>4,314,568.33</u>	<u>815,868.33</u>	
ADD:				
NONOPERATING REVENUES	(162,993.86)	176,646.83	16,146.83	10.06%
DONATIONS	\$0.00	-	\$0.00	#DIV/0!
TRANSFERS IN	\$0.00	\$0.00	\$0.00	#DIV/0!
LESS:				
NONOPERATING EXPENSES	78,436.26	\$80,466.21	133.79	0.17%
TRANSFERS OUT	2,570,000.00	3,245,000.00	-	0.00%
GAS DEPARTMENT NET INCOME (LOSS)	<u>\$ 1,133,211.59</u>	<u>\$ 1,165,748.95</u>	<u>\$ 832,148.95</u>	

CITY OF WALKER - ENTERPRISE FUND

SEWER DEPARTMENT STATEMENT OF NET

FOR PERIOD ENDED 03/31/21

INCOME (LOSS) FROM OPERATIONS

	PRIOR YEAR 3/31/2020	CURRENT YEAR 3/31/2021	ORIGINAL BUDGET	BUDGET
OPERATING REVENUES				
CHARGES FOR SERVICES	\$ 243,880.83	\$ 250,518.90	\$ 990,000.00	\$ 990,000.00
WASTE MANAGEMENT FEES-CHEMICALS		-	-	-
DELINQUENT CHARGES	2,140.80	4,172.15	12,000.00	12,000.00
MISCELLANEOUS CHARGES	1,615.40	1,518.85	5,400.00	5,400.00
TOTAL OPERATING REVENUES	247,637.03	256,209.90	1,007,400.00	1,007,400.00
OPERATING EXPENSES				
SALARIES AND WAGES	117,753.17	95,432.65	420,000.00	420,000.00
PAYROLL TAXES AND BENEFITS	25,408.13	33,917.78	106,000.00	106,000.00
CONTRACT SERVICES	5,869.13	5,440.03	35,700.00	35,700.00
EQUIPMENT EXPENSES	794.74	2,323.19	5,200.00	5,200.00
EQUIPMENT RENTAL	13,381.20	18,666.82	80,000.00	80,000.00
LAB FEES	7,982.91	7,981.00	30,000.00	30,000.00
MAINTENANCE	54,499.99	38,186.57	333,200.00	333,200.00
MAINTENANCE-WASTE MGMT CHEMICALS	-	-	-	-
SMALL TOOLS AND SUPPLIES	3,389.61	1,416.14	11,000.00	11,000.00
UTILITIES	33,749.87	24,120.03	141,000.00	141,000.00
INSURANCE	3,105.41	1,609.27	33,000.00	33,000.00
MISCELLANEOUS	1,429.81	514.68	18,750.00	18,750.00
OFFICE EXPENSE	1,412.30	358.22	2,900.00	2,900.00
PROFESSIONAL FEES	20,256.70	10,320.17	56,100.00	56,100.00
TELEPHONE EXPENSE	1,933.11	3,043.68	9,300.00	9,300.00
BAD DEBT EXPENSE	931.08	296.39	2,100.00	2,100.00
TOTAL OPERATING EXPENSES	291,897.16	243,626.62	1,284,250.00	1,284,250.00
OPERATING INCOME (LOSS) BEFORE DEPRECIATION	(44,260.13)	12,583.28	(276,850.00)	(276,850.00)
DEPRECIATION	-	-	454,400.00	454,400.00
OPERATING INCOME (LOSS) AFTER DEPRECIATION	(44,260.13)	12,583.28	(731,250.00)	(731,250.00)
ADD:				
NONOPERATING REVENUES	-	-	500.00	500.00
TRANSFERS IN	240,000.00	240,000.00	960,000.00	960,000.00
LESS:				
NONOPERATING EXPENSES	3,417.60	1,537.72	22,000.00	22,000.00
SEWER DEPARTMENT NET INCOME (LOSS)	\$ 192,322.27	\$ 251,045.56	\$ 207,250.00	\$ 207,250.00

CITY OF WALKER - ENTERPRISE FUND

SEWER DEPARTMENT STATEMENT OF NET

INCOME (LOSS) FROM OPERATIONS

PROJECTED THROUGH 12/31/21

	BUDGET REMAINING	Projected Actual 12/31/2021	Projected Annual Budget Remaining	% Variance
OPERATING REVENUES				
CHARGES FOR SERVICES	\$ (739,481.10)	\$ 998,664.04	\$ 8,664.04	0.88%
WASTE MANAGEMENT FEES-CHEMICALS	-	-	-	#DIV/0!
DELINQUENT CHARGES	(7,827.85)	16,688.60	4,688.60	39.07%
MISCELLANEOUS CHARGES	(3,881.15)	6,075.40	675.40	12.51%
TOTAL OPERATING REVENUES	<u>(751,190.10)</u>	<u>1,021,428.04</u>	<u>14,028.04</u>	1.39%
OPERATING EXPENSES				
SALARIES AND WAGES	324,567.35	354,464.13	65,535.87	15.60%
PAYROLL TAXES AND BENEFITS	72,082.22	132,877.87	(26,877.87)	-25.36%
CONTRACT SERVICES	30,259.97	21,760.12	13,939.88	39.05%
EQUIPMENT EXPENSES	2,876.81	9,292.76	(4,092.76)	-78.71%
EQUIPMENT RENTAL	61,333.18	74,667.28	5,332.72	6.67%
LAB FEES	22,019.00	31,924.00	(1,924.00)	-6.41%
MAINTENANCE	295,013.43	152,746.28	180,453.72	54.16%
MAINTENANCE-WASTE MGMT CHEMICALS	-	-	-	#DIV/0!
SMALL TOOLS AND SUPPLIES	9,583.86	5,664.56	5,335.44	48.50%
UTILITIES	116,879.97	96,480.12	44,519.88	31.57%
INSURANCE	31,390.73	25,173.50	7,826.50	23.72%
MISCELLANEOUS	18,235.32	1,623.72	17,126.28	91.34%
OFFICE EXPENSE	2,541.78	1,432.88	1,467.12	50.59%
PROFESSIONAL FEES	45,779.83	47,945.78	8,154.22	14.54%
TELEPHONE EXPENSE	6,256.32	12,174.72	(2,874.72)	-30.91%
BAD DEBT EXPENSE	1,803.61	1,185.56	914.44	43.54%
TOTAL OPERATING EXPENSES	<u>1,040,623.38</u>	<u>969,413.28</u>	<u>314,836.72</u>	24.52%
OPERATING INCOME (LOSS) BEFORE DEPRECIATION	289,433.28	52,014.76	328,864.76	
DEPRECIATION	454,400.00	-	454,400.00	100.00%
OPERATING INCOME (LOSS) AFTER DEPRECIATION	<u>743,833.28</u>	<u>52,014.76</u>	<u>783,264.76</u>	
ADD:				
NONOPERATING REVENUES	(500.00)	479.12	(20.88)	-4.18%
TRANSFERS IN	(720,000.00)	960,000.00	-	0.00%
LESS:				
NONOPERATING EXPENSES	20,462.28	19,150.88	2,849.12	12.95%
SEWER DEPARTMENT NET INCOME (LOSS)	<u>\$ 43,795.56</u>	<u>\$ 993,343.00</u>	<u>\$ 786,093.00</u>	

CITY OF WALKER - ENTERPRISE FUND
WATER DEPARTMENT STATEMENT OF NET

FOR PERIOD ENDED 03/31/21

INCOME (LOSS) FROM OPERATIONS	PRIOR YEAR <u>3/31/2020</u>	CURRENT YEAR <u>3/31/2021</u>	ORIGINAL BUDGET	BUDGET
OPERATING REVENUES				
CHARGES FOR SERVICES	\$ 381,452.45	\$ 377,693.25	\$ 1,600,000.00	\$ 1,600,000.00
DELINQUENT CHARGES	3,941.58	7,400.06	20,000.00	20,000.00
MISCELLANEOUS CHARGES	39,758.89	49,771.00	210,500.00	210,500.00
TOTAL OPERATING REVENUES	<u>425,152.92</u>	<u>434,864.31</u>	<u>1,830,500.00</u>	<u>1,830,500.00</u>
OPERATING EXPENSES				
SALARIES AND WAGES	86,875.46	88,728.51	375,000.00	375,000.00
PAYROLL TAXES AND BENEFITS	48,877.06	57,844.32	237,000.00	237,000.00
CONTRACT SERVICES	106,454.46	112,382.29	458,000.00	458,000.00
EQUIPMENT EXPENSES	4,853.83	5,962.27	24,000.00	24,000.00
EQUIPMENT RENTAL	2,749.57	2,671.55	13,100.00	13,100.00
LAB FEES	3,315.36	52.50	18,000.00	18,000.00
MAINTENANCE	66,595.17	75,532.94	446,900.00	446,900.00
SMALL TOOLS AND SUPPLIES	1,929.00	765.80	16,000.00	16,000.00
UTILITIES	18,658.01	17,634.10	81,000.00	81,000.00
INSURANCE	2,697.55	1,939.13	72,000.00	72,000.00
MISCELLANEOUS	3,779.78	2,534.19	66,400.00	66,400.00
OFFICE EXPENSE	1,495.40	2,805.55	9,500.00	9,500.00
PROFESSIONAL FEES	11,582.00	7,081.48	36,000.00	36,000.00
TELEPHONE EXPENSE	1,924.10	3,365.49	10,700.00	10,700.00
BAD DEBT EXPENSE	2,325.96	942.60	11,000.00	11,000.00
TOTAL OPERATING EXPENSES	<u>364,112.71</u>	<u>380,242.72</u>	<u>1,874,600.00</u>	<u>1,874,600.00</u>
OPERATING INCOME (LOSS) BEFORE DEPRECIATION	61,040.21	54,621.59	(44,100.00)	(44,100.00)
DEPRECIATION	-	-	262,500.00	262,500.00
OPERATING INCOME (LOSS) AFTER DEPRECIATION	61,040.21	54,621.59	(306,600.00)	(306,600.00)
ADD: NONOPERATING REVENUES	14,220.00	2,040.08	2,000.00	2,000.00
LESS: NONOPERATING EXPENSES	1,074.94	1,074.94	35,000.00	35,000.00
WATER DEPARTMENT NET INCOME (LOSS)	<u>\$ 74,185.27</u>	<u>\$ 55,586.73</u>	<u>\$ (339,600.00)</u>	<u>\$ (339,600.00)</u>

CITY OF WALKER - ENTERPRISE FUND

WATER DEPARTMENT STATEMENT OF NET

INCOME (LOSS) FROM OPERATIONS

PROJECTED THROUGH 12/31/21

	BUDGET REMAINING	Projected Actual 12/31/2021	Projected Annual Budget Remaining	% Variance
OPERATING REVENUES				
CHARGES FOR SERVICES	\$ (1,222,306.75)	\$ 1,582,500.13	\$ (17,499.87)	-1.09%
DELINQUENT CHARGES	(12,599.94)	29,600.24	9,600.24	48.00%
MISCELLANEOUS CHARGES	(160,729.00)	199,084.00	(11,416.00)	-5.42%
TOTAL OPERATING REVENUES	<u>(1,395,635.69)</u>	<u>1,811,184.37</u>	<u>(19,315.63)</u>	-1.06%
OPERATING EXPENSES				
SALARIES AND WAGES	286,271.49	329,563.03	45,436.97	12.12%
PAYROLL TAXES AND BENEFITS	179,155.68	228,703.65	8,296.35	3.50%
CONTRACT SERVICES	345,617.71	449,529.16	8,470.84	1.85%
EQUIPMENT EXPENSES	18,037.73	23,849.08	150.92	0.63%
EQUIPMENT RENTAL	10,428.45	10,686.20	2,413.80	18.43%
LAB FEES	17,947.50	210.00	17,790.00	98.83%
MAINTENANCE	371,367.06	114,026.16	332,873.84	74.49%
SMALL TOOLS AND SUPPLIES	15,234.20	3,063.20	12,936.80	80.86%
UTILITIES	63,365.90	70,536.40	10,463.60	12.92%
INSURANCE	70,060.87	62,239.75	9,760.25	13.56%
MISCELLANEOUS	63,865.81	10,136.76	56,263.24	84.73%
OFFICE EXPENSE	6,694.45	11,222.20	(1,722.20)	-18.13%
PROFESSIONAL FEES	28,918.52	33,314.92	2,685.08	7.46%
TELEPHONE EXPENSE	7,334.51	13,461.96	(2,761.96)	-25.81%
BAD DEBT EXPENSE	10,057.40	3,770.40	7,229.60	65.72%
TOTAL OPERATING EXPENSES	<u>1,494,357.28</u>	<u>1,364,312.87</u>	<u>510,287.13</u>	27.22%
OPERATING INCOME (LOSS) BEFORE DEPRECIATION	98,721.59	446,871.50	490,971.50	
DEPRECIATION	262,500.00	-	262,500.00	100.00%
OPERATING INCOME (LOSS) AFTER DEPRECIATION	<u>361,221.59</u>	<u>446,871.50</u>	<u>753,471.50</u>	
ADD: NONOPERATING REVENUES	40.08	8,160.32	6,160.32	308.02%
LESS: NONOPERATING EXPENSES	33,925.06	31,299.76	3,700.24	10.57%
WATER DEPARTMENT NET INCOME (LOSS)	<u>\$ 395,186.73</u>	<u>\$ 423,732.06</u>	<u>\$ 763,332.06</u>	

CITY OF WALKER - ENTERPRISE FUND

GARBAGE DEPARTMENT STATEMENT OF NET

INCOME (LOSS) FROM OPERATIONS

FOR PERIOD ENDED 03/31/21

	PRIOR YEAR <u>3/31/2020</u>	CURRENT YEAR <u>3/31/2021</u>	ORIGINAL <u>BUDGET</u>	<u>BUDGET</u>
OPERATING REVENUES				
CHARGES FOR SERVICES	\$ 102,635.81	\$ 104,836.93	\$ 435,000.00	\$ 435,000.00
DELINQUENT CHARGES	878.54	1,578.31	3,500.00	3,500.00
MISCELLANEOUS CHARGES	46.97	15.15	200.00	200.00
TOTAL OPERATING REVENUES	<u>103,561.32</u>	<u>106,430.39</u>	<u>438,700.00</u>	<u>438,700.00</u>
OPERATING EXPENSES				
CONTRACT SERVICES	131,362.60	134,845.84	420,000.00	420,000.00
OFFICE EXPENSE	-	-	-	-
PROFESSIONAL FEES	264.60	148.50	3,400.00	3,400.00
BAD DEBT EXPENSE	286.11	199.99	600.00	600.00
TOTAL OPERATING EXPENSES	<u>131,913.31</u>	<u>135,194.33</u>	<u>424,000.00</u>	<u>424,000.00</u>
OPERATING INCOME (LOSS)	<u>(28,351.99)</u>	<u>(28,763.94)</u>	<u>14,700.00</u>	<u>14,700.00</u>
GARBAGE DEPARTMENT NET INCOME (LOSS)	<u>\$ (28,351.99)</u>	<u>\$ (28,763.94)</u>	<u>\$ 14,700.00</u>	<u>\$ 14,700.00</u>

CITY OF WALKER - ENTERPRISE FUND

GARBAGE DEPARTMENT STATEMENT OF NET

INCOME (LOSS) FROM OPERATIONS

PROJECTED THROUGH 12/31/21

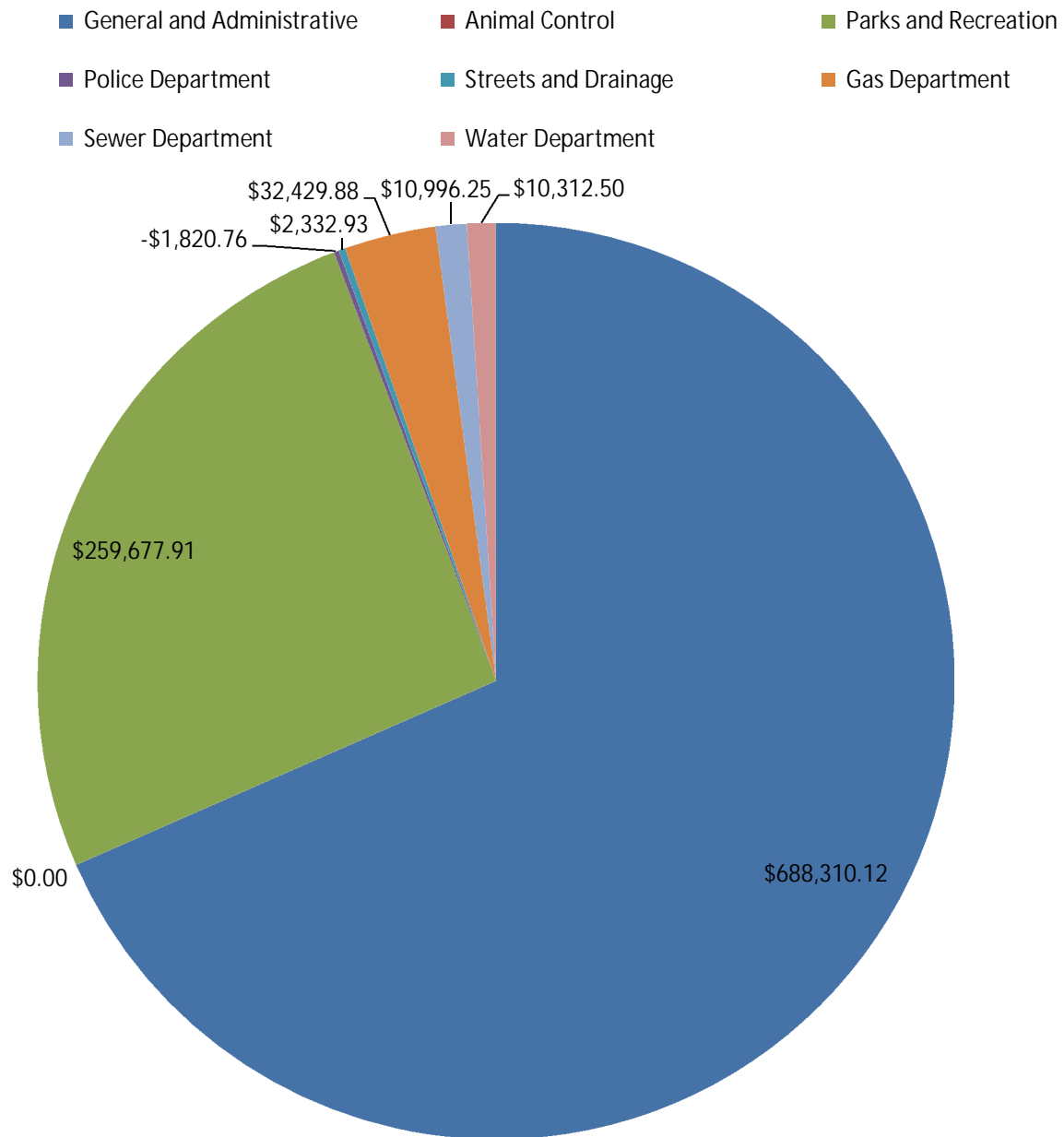
	BUDGET REMAINING	Projected Actual 12/31/2021	Projected Annual Budget Remaining	% Variance
OPERATING REVENUES				
CHARGES FOR SERVICES	\$ (330,163.07)	\$ 418,659.01	\$ (16,340.99)	-3.76%
DELINQUENT CHARGES	(1,921.69)	6,313.24	2,813.24	80.38%
MISCELLANEOUS CHARGES	(184.85)	60.60	(139.40)	-69.70%
TOTAL OPERATING REVENUES	<u>(332,269.61)</u>	<u>425,032.85</u>	<u>(13,667.15)</u>	-3.12%
OPERATING EXPENSES				
CONTRACT SERVICES	285,154.16	587,304.59	(167,304.59)	-39.83%
OFFICE EXPENSE	-	-	-	#DIV/0!
PROFESSIONAL FEES	3,251.50	2,132.10	1,267.90	37.29%
BAD DEBT EXPENSE	400.01	799.96	(199.96)	-33.33%
TOTAL OPERATING EXPENSES	<u>288,805.67</u>	<u>590,236.65</u>	<u>(166,236.65)</u>	-39.21%
OPERATING INCOME (LOSS)	<u>(43,463.94)</u>	<u>(165,203.80)</u>	<u>(179,903.80)</u>	
GARBAGE DEPARTMENT NET INCOME (LOSS)	<u>\$ (43,463.94)</u>	<u>\$ (165,203.80)</u>	<u>\$ (179,903.80)</u>	

Capital Outlay

Total Costs through

March 31, 2021

\$1,002,238.83



CITY OF WALKER - GENERAL FUND
CAPITAL OUTLAY DETAIL

FOR PERIOD ENDED 03/31/21

Acct #	FA # or Project #	Dept	Description	TOTAL COSTS	PRIOR YRS COSTS	CURRENT YR COSTS	CURRENT YR BUDGET	BUDGET REMAINING
5780	150012	1-Admin	Safe-House Community Recreational Cent	3,943,943.27	3,900,651.90	43,291.37	25,000.00	(18,291.37)
5780	190001	1-Admin	City Hall	5,727,831.17	5,082,812.42	645,018.75	2,450,000.00	1,804,981.25
5780	210001	2-Animal Control	Animal Control Shelter	-	-	-	150,000.00	150,000.00
5780	200003	3-Parks	Fallen First Responder Fountain	-	-	-	5,000.00	5,000.00
5780	190011	3-Parks	All Inclusive Playground	412,892.60	176,927.98	235,964.62	100,000.00	(135,964.62)
5780	170005	3-Parks	Ball Park Renovations	1,583,679.95	1,559,966.66	23,713.29	-	(23,713.29)
5715		4-Police	Law Enforcement Vehicle	(4,670.76)	-	(4,670.76)	-	4,670.76
5715		4-Police	Law Enforcement Vehicle Cameras/Lights	-	-	-	-	-
5715		4-police	Law Enforcement Registration	-	-	-	-	-
5745		4-Police	Law Enforcement Equipment	2,850.00	-	2,850.00	-	(2,850.00)
5780	200009	5-Streets	Aydell Lane Improvements	36,830.00	34,530.00	2,300.00	70,000.00	67,700.00
5780	200006	5-Streets	Pendavis Lane Phase I	144,376.68	144,343.75	32.93	1,260,000.00	1,259,967.07
5780	200005	5-Streets	Brown & Elm St. FEMA PW 1253	71,573.56	71,573.56	-	489,000.00	489,000.00
5725		5-Streets	Two Zero Turn Mowers	-	-	-	15,000.00	15,000.00
TOTAL GENERAL FUND CAPITAL OUTLAY				11,919,306.47	10,970,806.27	948,500.20	4,564,000.00	3,615,499.80

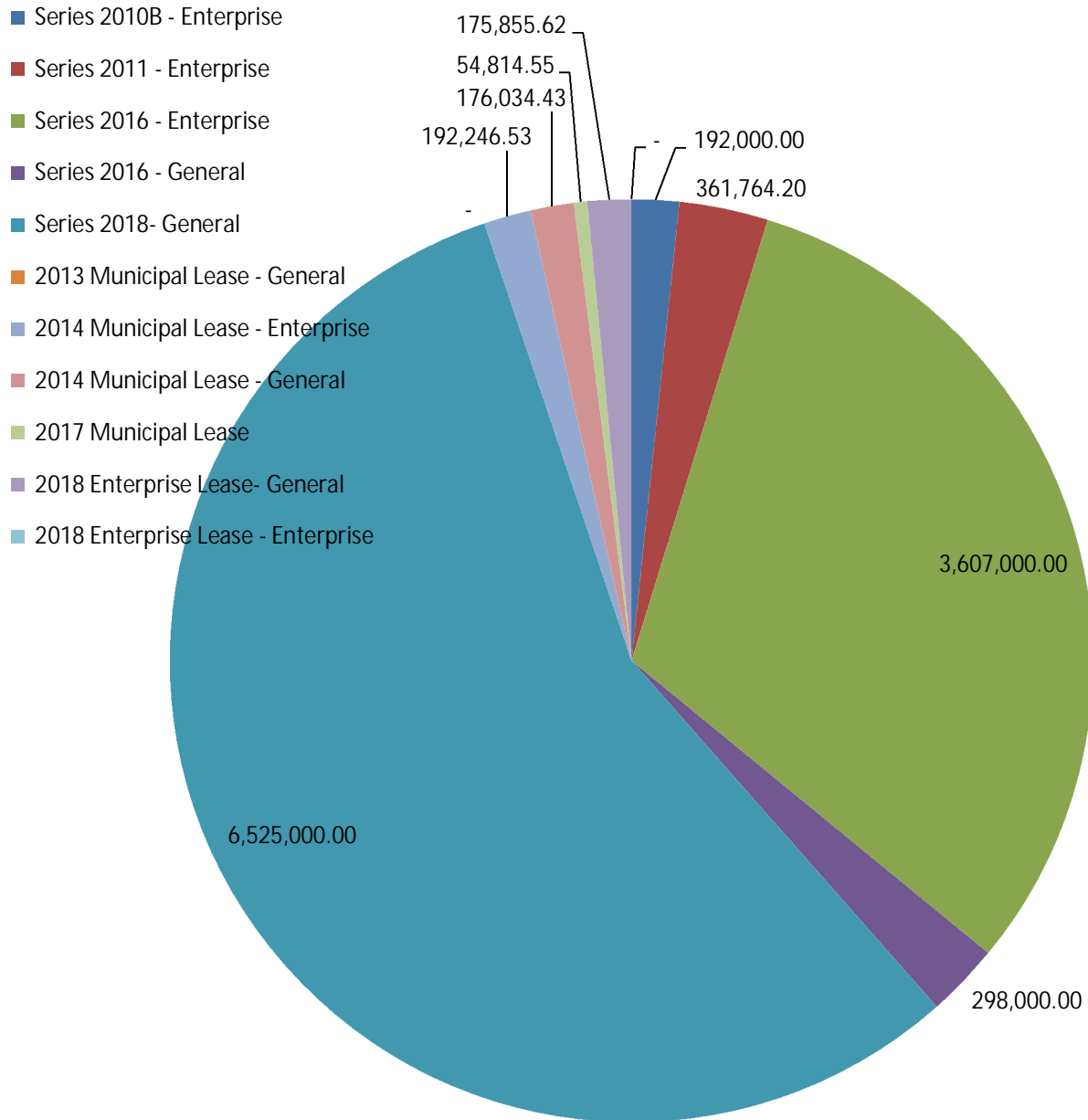
CITY OF WALKER - ENTERPRISE FUND
CAPITAL OUTLAY DETAIL

FOR PERIOD ENDED 03/31/21

Acct #	FA # or Project #	Dept	Description	PRIOR YRS		CURRENT YR		TOTAL		TOTAL		BUDGET REMAINING
				COSTS	COSTS	COSTS	COSTS	BUDGET	BUDGET			
1680	190007	6-Gas	Dunn Rd Gas Relocate	476,319.30	330.00	476,649.30	-	-	-	(330.00)		
1680	190003	6-Gas	OLOL Demco ROW Gas Line Ext	2,920.00	-	2,920.00	300,000.00	300,000.00	300,000.00	300,000.00		
1680	190012	6-Gas	Forrest Delatte Ext	239,693.77	544.79	240,238.56	-	-	-	(544.79)		
1680	200011	6-Gas	Cane Market Road Regulator Station	-	-	-	150,000.00	150,000.00	150,000.00	150,000.00		
1680	200018	6-Gas	Gas Upgrade Eden & Lockhart Roundabout	4,346.62	6,419.24	10,765.86	100,000.00	100,000.00	100,000.00	93,580.76		
1680	200020	6-Gas	Whispering Springs Regulator Station	1,154.00	25,135.85	26,289.85	50,000.00	50,000.00	50,000.00	24,864.15		
1680	190004	7-Sewer	Sewer Expansion Below I-12	107,278.79	10,996.25	118,275.04	700,000.00	700,000.00	700,000.00	689,003.75		
1680	180005	7-Sewer	Sewer Hazard Mitigation	-	-	-	-	-	-	-		
1680	200005	8-Water	Brown & Elm St. Bridges	-	2,300.00	2,300.00	-	-	-	(2,300.00)		
1680	200001	8-Water	Buddy Ellis Rd to Indigo Trails	67,229.82	8,012.50	75,242.32	275,000.00	275,000.00	275,000.00	266,987.50		
			split 6,7,8	-	-	-	-	-	-	-		
			split 7,8	-	-	-	-	-	-	-		
			TOTAL ENTERPRISE FUND CAPITAL OUTLAY	\$ 898,942.30	\$ 53,738.63	\$ 952,680.93	\$ 1,575,000.00	\$ 1,575,000.00	\$ 1,521,261.37			

Debt Service

Total Outstanding as of March 31, 2021 \$ 11,582,715.33



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

FOR PERIOD ENDED 03/31/21

Bond	Description	PRINCIPAL PAYMENTS	BUDGET	BUDGET REMAINING	12/31/2020 Principal	Payments	OUTSTANDING 3/31/2021
Series 2016	City of Walker 2016 Refunding Bonds. Total bond issue of \$4,890,000. \$4,307,000 reported in Enterprise Fund; and \$583,000 reported in Special Revenue Fund	\$ -	\$ 298,000.00	\$ 298,000.00	\$ 298,000.00	\$ -	\$ 298,000.00
Series 2018	Louisiana Local Government Environmental Facilities and Community Development Authority Revenue Bonds (City of Walker - City Hall Project), Series 2018	-	135,000.00	135,000.00	6,525,000.00	-	6,525,000.00
2020 Lease	Municipal Lease Program. Total lease of \$215,600 for (5) police units. 1st quarterly payment due March 15, 2020. Final quarterly payment due December 15, 2024.	-	35,000.00	35,000.00	176,034.43	-	176,034.43
2017 Lease	Municipal Lease Program. Total lease of \$174,000 for (3) marked and (2) unmarked police units. 1st quarterly payment due January 15, 2018. Final quarterly payment due October 15, 2022.	19,213.45	40,000.00	20,786.55	74,028.00	19,213.45	54,814.55
Enterprise Leases	Enterprise Vehicle Lease Program	18,895.32	91,000.00	72,104.68	194,750.94	18,895.32	175,855.62
2018 Lease	Municipal Tractor Lease	11,370.05	45,000.00	33,629.95	145,276.00	11,370.05	133,905.95
Ferrington Property	Ferrington Property 10-Year Annual Payment Schedule (Pmt 2)	20,000.00	20,000.00	-	160,000.00	20,000.00	140,000.00
TOTAL GENERAL AND SPECIAL REVENUE FUNDS DEBT SERVICE		69,478.82	664,000.00	488,786.55			7,229,704.60

CITY OF WALKER - ENTERPRISE FUND
DEBT SERVICE DETAIL

FOR PERIOD ENDED 03/31/21

Bond	Description	PRINCIPAL PAYMENTS	ORIGINAL BUDGET	BUDGET REMAINING	Original Principal	Outstanding 12/31/2020	OUTSTANDING 3/31/2021
Series 2016	City of Walker 2016 Refunding Bonds. Total bond issue of \$4,890,000. \$4,307,000 reported in Enterprise Fund; and \$583,000 reported in Special		\$ 217,000.00	\$ 217,000.00	\$ 4,536,000.00	\$ 3,607,000.00	\$ 3,607,000.00
Series 2010B	State of Louisiana Combined Utilities Revenue Bonds. Greenwhich Village water project. Total bond issue \$364,000.		19,000.00	19,000.00	364,000.00	192,000.00	192,000.00
Series 2011	State of Louisiana Combined Utilities Revenue Bonds. East Side sewer force main. Total bond issue \$750,000.		35,000.00	35,000.00	675,141.20	361,764.20	361,764.20
Enterprise Leases	Enterprise Leasing Vehicles	13,612.14	60,000.00	46,387.86	205,858.67	205,858.67	192,246.53
		-	-	-	-	-	-
	TOTAL ENTERPRISE FUND DEBT SERVICE	13,612.14	331,000.00	317,387.86			4,353,010.73

General Fixed Assets and Long Term Debt

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

	<u>Current Month</u>	<u>Prior Year</u>
ASSETS		
Land	\$ 2,019,554.00	\$ 2,019,554.00
Land - Servitude	\$ 111,786.00	\$ 111,786.00
Land Improvements	920,465.36	920,465.36
Accumulated Depreciation - Land Improvem	(225,799.20)	(225,799.20)
Buildings	2,521,748.55	2,521,748.55
Accumulated Depreciation - Buildings	(700,305.91)	(700,305.91)
Vehicles	1,435,341.32	1,435,341.32
Accumulated Depreciation - Vehicles	(897,085.33)	(897,085.33)
Heavy Equipment	839,925.41	839,925.41
Accumulated Depreciation - Heavy Equipme	(476,725.93)	(476,725.93)
Small Equipment	291,213.12	291,213.12
Accumulated Depreciation - Small Equipme	(224,257.36)	(224,257.36)
Recreational Equipment	368,250.56	368,250.56
Accumulated Depreciation - Recreational	(342,657.73)	(342,657.73)
Furniture and Fixtures	26,161.36	26,161.36
Accumulated Depreciation - Furniture and	(26,161.36)	(26,161.36)
Streets Infrastructure	3,337,691.59	3,337,691.59
Accumulated Depreciation - Streets Infra	(1,603,133.06)	(1,603,133.06)
Law Enforcement Equipment	54,390.00	54,390.00
Accumulated Depreciation - Law Enf Equip	(43,864.90)	(43,864.90)
Technology	209,063.47	209,063.47
Accumulated Depreciation - Technology	(208,438.68)	(208,438.68)
Construction in Progress	<u>5,312,086.32</u>	<u>5,312,086.32</u>
 TOTAL FUND ASSETS	 <u><u>\$12,699,247.60</u></u>	 <u><u>\$ 12,699,247.60</u></u>
 LIABILITIES		
 TOTAL LIABILITIES	 <u><u>-</u></u>	 <u><u>-</u></u>
 FUND BALANCE		
Investment in Capital Assets, Net of Rel	\$12,570,061.60	\$ 12,570,061.60
Contributed Capital	129,186.00	129,186.00
Unreserved	<u>-</u>	<u>-</u>
NET PROFIT LOSS		
 TOTAL FUND BALANCE	 <u><u>\$12,699,247.60</u></u>	 <u><u>\$ 12,699,247.60</u></u>

CITY OF WALKER
GENERAL LONG TERM DEBT
BALANCE SHEET
As of March 31, 2021

	<u>Current Month</u>	<u>Prior Month</u>	<u>Prior Year</u>
ASSETS			
Bond Discounts L/T	\$ -	\$ -	\$ -
Bond Discounts L/T	\$ 22,445.35	\$ 22,445.35	\$ 22,445.35
Bond Discounts L/T	\$ -	\$ -	\$ -
Bond Discounts L/T	\$ 26,005.98	\$ 26,005.98	\$ 26,005.98
Bond Discounts L/T	\$ 71,909.00	\$ 71,909.00	\$ 71,909.00
TOTAL FUND ASSETS	<u>120,360.33</u>	<u>120,360.33</u>	<u>120,360.33</u>
LIABILITIES			
Accrued Interest Payable	47,620.35	47,620.35	47,620.35
Accrued Vacation Payable - Current Portion	52,607.71	48,497.18	52,607.71
1998 Certificate of Indebtedness - Curre	-	-	-
2000 Sales Tax Bond - Current Portion	-	-	-
2004 Refunding Bond - Current Portion	0.24	0.24	0.24
2009 Utility Revenue Bonds - Current Portion	-	-	-
2013 Municipal Lease - S/T	(0.19)	(0.19)	(0.19)
2014 Municipal Lease - S/T	0.21	0.21	0.21
2015 Municipal Lease - S/T	0.21	0.21	0.21
2016 Bond Refunding	285,000.00	285,000.00	285,000.00
2016 Premium on Bond	13,196.00	13,196.00	13,196.00
2016 Bond Discounts	(447.00)	(447.00)	(447.00)
2017 Municipal Lease S/T	34,974.00	34,974.00	34,974.00
2018 City Hall Building - Current Portion	130,000.00	130,000.00	130,000.00
2018 Enterprise S/T	60,655.27	60,655.27	60,655.27
2018 Tractor Lease S/T	44,220.00	44,220.00	44,220.00
Ferrington Place - S/T	20,000.00	20,000.00	20,000.00
1998 Certificate of Indebtedness - L/T P	-	-	-
2000 Sales Tax Bond - L/T Portion	-	-	-
2004 Refunding Bond - L/T Portion	-	-	-
2009 Utility Revenue Bonds - L/T	-	-	-
2013 Municipal Lease - L/T	-	-	-
2014 Municipal Lease - L/T	0.30	0.30	0.30
2015 Municipal Lease L/T	(0.24)	(0.24)	(0.24)
2016 Utility Revenue Bonds L/T Portion	298,000.00	298,000.00	298,000.00
2016 Utility Revenue Bonds -Premium	13,798.00	13,798.00	13,798.00
2017 Municipal Lease L/T	74,028.00	74,028.00	74,028.00
City Hall Bonds - L/T Portion	6,525,000.00	6,525,000.00	6,525,000.00
2018 Enterprise L/T	214,549.46	214,549.46	214,549.46
2018 Tractor Lease L/T	145,276.00	145,276.00	145,276.00
Ferrington Place L/T	160,000.00	160,000.00	160,000.00
Accrued Vacation Payable	157,822.14	145,490.56	157,822.14
TOTAL LIABILITIES	<u>8,276,300.46</u>	<u>8,259,858.35</u>	<u>8,276,300.46</u>
FUND BALANCE			
Reserved for Debt Service	-	-	-
Unreserved	(8,155,940.13)	(8,139,498.02)	(8,155,940.13)
NET PROFIT LOSS			
TOTAL FUND BALANCE	<u>(8,155,940.13)</u>	<u>(8,139,498.02)</u>	<u>(8,155,940.13)</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 120,360.33</u>	<u>\$ 120,360.33</u>	<u>\$ 120,360.33</u>



CITY OF
ESTD. 1909
WALKER
LOUISIANA
City Living Country Charm