

MAYOR Jimmy Watson

CITY ATTORNEY
Bobby King

CHIEF OF OPERATIONS Jamie Etheridge

CITY CLERK Tammy Payton



_ U U I S I A N I City Living Country Charm

November 13, 2023

MAYOR PRO TEM Scarlett Milton Major

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

Members of the Council:

Presented herein are the revenue and expense statements of the City of Walker for the period ending September 30, 2023. The year-to-date actual revenue, expense, and change in fund balance/net assets presented in the statements is summarized below.

	(GENERAL FUND	PECIAL EVENUE FUND	EN	NTERPRISE FUND	GO	VERNMENT WIDE
Actual YTD Fund Revenue Actual YTD Fund Expense Other Financing Sources (Uses)	\$	4,592,963 (8,060,741)	\$ 1,422,590 (23,439)	\$	10,314,675 (6,743,328)	\$	16,330,228 (14,827,508)
Net Profit (Loss) Before Transfer		(3,467,778)	1,399,151		3,571,347	\$	1,502,720
Transfers In (Out)		2,199,050	 (759,050)		(1,440,000)	\$	-
Net Change in Fund Balance Net Change in Net Assets	\$	(1,268,728)	\$ 640,101		2,131,347		

Sincerely,

Mike Cotton Financial Director

City of Walker A Brief Look at the Numbers Year-to-Date through September 30, 2023

	General Fund	Special Revenue Fund	Enterprise Fund	As of Septe
Where do city dollars come from?				
Taxes (sales, ad valorem, franchise, alcohol)	3,272,691.56	1,387,982.93		4,660,674
Licenses and Permits	457,655.48			457,655
Fines and Forfeits	341,058.65			341,059
Fees	119,793.48		-	119,793
Intergovernmental	263,398.77		\$714,516.35	977,915
Charges for Services	8,850.00		8,508,912.27	8,517,762
Proceeds from Debt	-			-
Other	129,515.06	34,607.35	1,091,246.13	1,255,369
Total	4,592,963.00	1,422,590.28	10,314,674.75	16,330,227
Where do city dollars go? General Government Animal Control	2,188,468.10 218,387.38	23,438.99		2,211,907 218,387
Parks and Recreation	673,604.01			673,604
Police Department	2,059,752.60			2,059,753
Street Department	1,055,160.34			1,055,160
Governmental Funds Capital Outlay	1,496,780.16			1,496,780
Governmental Funds Debt Service	368,588.43	_		368,588
Gas Department	000,000.10		\$3,830,409.50	3,830,410
Sewer Department			975,016.18	975,016
Water Department			1,585,500.17	1,585,500
Garbage Department			352,402.46	352,402
Total	8,060,741.02	23,438.99	6,743,328.31	14,827,507

City of Walker A Brief Look at the Numbers Year-to-Date through September 30, 2023

<u>ember 30, 2023</u>	General Fund	Special Revenue Fund	Enterprise Fund	As of Septemb	oer 30, 2023	Inc (Dec)
28.54%	3,345,927.59	1,416,258.82		4,762,186	29.96%	(101,512)
2.80%	424,376.51			424,377	2.67%	33,278
2.09%	314,420.24			314,420	1.98%	26,639
0.73%	85,199.00		-	85,199	0.54%	34,594
5.99%	95,165.50		\$63.00	95,229	0.60%	882,686
52.16%	8,850.00		8,733,837.13	8,742,687	55.00%	(224,925)
0.00%	-			-	0.00%	-
7.69%	104,275.06	28,516.32	1,337,981.45	1,470,773	9.25%	(215,404)
•	4,378,213.90	1,444,775.14	10,071,881.58	15,894,871		435,356
14.92%	1,844,722.04	23,692.54		1,868,415	19.66%	343,492
1.47%	1,420.21			1,420	0.02%	216,967
4.54%	-			-	0.00%	673,604
13.89%	52,273.28			52,273	0.55%	2,007,480
7.12%	3,619.97			3,620	0.04%	1,051,540
10.10%	-			-	0.00%	1,496,780
2.49%	4,226.24	-		4,226	0.04%	364,362
25.83%			\$4,654,262.35	4,654,262	48.98%	(823,852)
6.58%			1,166,511.74	1,166,512	12.28%	(191,496)
10.69%			1,412,047.83	1,412,048	14.86%	173,452
2.38%			340,448.73	340,449	3.58%	11,953
	1,906,261.74	23,692.54	7,573,270.65	9,503,225		5,324,282

CITY OF WALKER
WHERE DO CITY DOLLARS COME FROM?
September 30, 2023

TOTAL ALL DEPTS	121,960.31 13,619.85 361,116.30 4,163,978.03	212,399.33 162,189.94 83,066.21	273,998.63 0.00 2,808.23 0.00 64,251.79	3,575.00 94,076.48 4,908.00 17,234.00	6,607,586.44	893,342.12 0.00 0.00 84,573.00	0.00	0.00 0.00 0.00 0.00 0.00 0.00 110,123.18 113,194.44 113,194.44 113,194.44 117,15 222,000 46,010.60 2,511.27 18,155.00 9,885.33 115,30 9,885.33
09 Garbage Department					310,144.93	00:00		0.00 0.00 17.00 74.26 0.00 0.00 0.00
08 Water Department					1,471,140.90	165,112,03 0.00 0.00	0.00	23,548,47 0.00 20,00 50,695,22 76,977,00 46,010,50 3,719,74 814,34 814,34 0.00
07 Sewer Department				00:0	892,912.61	167,996.59 0.00 0.00		0.00 15,146,13 0.00 0.00 14,881.50 0.00 3,475,42 216,12 0.00 0.00 0.00
06 Gas Department					3,924,538.00 1,910,175.83	381,407.73 0.00 0.00		40,987,46 74,291,83 0,00 0,00 390,90,21 124,841,65 222,060,00 2,366,16 1,416,55 1,003,70 1,003,70
11 1/2 Cent Sales Tax	1,387,982.93						0.00	34.607.35 0.00 0.00 1,422,590.28
05 Street Department					8,850.00	169,526,57 0.00 0.00	0:00	0.00 1,683.80 0.00 39,050.13 0.00
04 Police Department			273.998.63 0.00 2,608.23 0.00			8,265,30 0.00 0.00 84,573,00 0.00	0.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0
03 Parks and Recreation				94,076.48 4,908.00 17,234.00		0000	0.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00 6,121.00 325.00 0.00 0.00 0.00
02 Animal Control				3,575.00		84.90 0.00 0.00	00:00	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0
01 General and Administrative	121,960.31 13,619,85 361,116.30 2,775,995.10	212,399.33 162,189.94 83,066,21	64,251.79			949.00 0.00 0.00	0.00	34.528.37 207.01 0.00 0.00 18,155.00 855.72 2.160,000.00 0.00 0.00 0.00
Account Description	Ad Valorem Tax Atcoholic Beverage Tax Franchise Tax General/Hall Cent Sales Tax	Insurance Premium Tax Occupational Licenses Permits and Other Licenses	Fines and Forfeits Fines and Forfeits Fines and Forfeits Fines and Forfeits Court Fees	Animal Adoption Parks and Recre Tournament Fees Admission Fees Waste Management Fees	Charges for Ser Fuel Adjustment	Federal Grants State Crants Local Grants Supplemental Pay Salaries - Extra Duty	Proceeds from Bond Issuance Proceeds from Revolving Loan Proceeds from Municipal Lease	Subpoena Pay Christmas Donations Police Cadets School Uniform Drive Fundraising Revenue Donations - Challengers Discount Cards Tournament Concessions Tournament Concessions Inlerest theorie Penatties and Interest Gain on Sale of Assets Pervate Donations Advertising Income Out of Town Fee Service Charges Tap Fees Misc. Utility Revenue Recovery of Bad Donations Appropriations Appropriations Appropriations Budget Clearing TOTAL
Accit	TAXES 4000 4005 4010 4020	LICENSES AND PERMITS 4015 4100 4105	FINES AND FORFEITS 4201 4201 4202 4203 4205	FEES 4205 4210 4211 4212 4225	CHARGES FOR SERVICES 4215 4220	INTERGOVERNMENTAL 4300 4310 4320 4325 4335	PROCEEDS FROM DEBT 4500 4505 4510	4330 4400 4400 4400 4406 4406 4406 4400 4800 48

Total Enterprise Fund 10,314,674.75

Total General Fund 6,792,013.13

F ["		9,243.01 451,929.95 41,142.92	00.0	00.0	0.00	64,573.00	0.00			ļ II.	1,247,347,99			48,373.57				50,012.96	95,285,70 1,900.00	178,391.05		110,795.98	103,216.89			996,471.75		-317,194,93		59,948.20		15,204.99	67,183.14 3,878.52	42,599.46 258,040.81	115,227.40	324,164.51	Ш		53,537.67	4,604.78 6,469.26
09 Garbage Department 0.00					00:00		0:00	0.00	0.00	00.0	0.0	c	860		0:00		0.00				0.00		0.00	0.00		0.00	0.00		9 9	0.00	0.00						0.00		0.00	
08 Water Department		246,115.72 41,142.92		00:0	00.00		00:0	00:0	8,003.10 16,424.95	3,841.57	479.34 56,616.78	0.00	0.00	0.00	00.0	00:0	00:00	0:00		29,942.48	9,647,83	7,400.00	586.54	10,688.69 10,688.69 00,0	00:0	345,374.27	00:0	-135,864,11	2,250,00	9,854.30	2,058,91	0.00	3,518.89	5,991,32 60,334,84	0.00	324,164.51	00:0	0.00	5,993.69	
Sawer Sewer Department 242 772 30		37,811.31 0.00		0.00	00:0		000	6,861.13	15,874.55	0.00	125,456.76 728.71	172.02	0.00	2,188.00	00.0	0.00	00.0	7,341.94		10,878.67	11,254.70	103,395.98	-10,068.90	3,450.54 8,264.90 0.00	000	157, 169, 99	0:00	-31,525.88	0.00	0.00	36,923.38 1,886.91	0.00	4.58 3,878.52	0.00	99,517,49 10,468,24	0.00	117,097,85 208,91	0.00	0.00	6,469.26
06 Ges Department 559 756 08		20,432.88		000	00:0		0.00	26,070.02	33,686,11	0.00	267,835.50 2,722.03	772.86	00:0	20,834.64	000	00:00	0.00	13,034.46	0.00	38,161.93	11,254.70	0.00 ¢	2,865.78	4,253.35 0.00	00'0	384,656.61	0:00	-149,804.94 -35,434.76	4,500.00	11,065.04	5,913.25 0.00	661.14 0.00	6,438.30	15,247.31 10,800.21	00:0	00.0	453.80 0.00	00'0	5,482.92	
11 1/2 Cent Sales Tax																			23,438.99																					
05 Streets and Drainage	1.027	23,942.00					00.00	7,115.94	26,808.55	0.00	133,220.82 1,880.39	370.05	4,380.00	1,549.00	000	00'0	0.00	1,182.25		24,602.22 717.55	70,00 54,866.59	00.0	9,631.64	35,720.61 42,198.88 0.00		90,968.44	0.00		00'0	3,806.13	6,585.74 0,00	651.14 0.00	2,495.25	1,892.80	7,649.03	00:0	726.73 0.00	0.00	1,769.69	
04 Police Department		9,243.01 116,581.00 0.00	0.00	0000	000	84,573.00 0.00	00.0	0.00	56,264.05	0.00	326,939.47 2,729.98	1,005.89	13,200,00	7,232.16	000	0.00	99:50	16,226.55		55,624.65 700.92	29,406.47 35,170.91	000	12,176.31	42,189.48 3,410.28 0.00	000	27.277.42	0.00		109.62	0.00 24,838.51	21.98 859.41	5,280.51 0.00	17,755.24	11,118.04	0.00	0:00	16,181.56 0.00	0.00	27,555.90	
03 Parks and Recreation		3,310.50		000	8000	0.00	0.00	5,815,17	13,294.69	0.00	74,378,51	312.86	9,500.00	1,957.79	000	0000	000	566.19	4,206.42	7,498.84	9,847.82	0.00	39,378,58	7,952.40	000	18,302,44	0.00		441.35	494.80	914.58	7,139.95	5,381.08	1,491.37	6,572.46	0.00	703.37	0.00	4,628.54	
02 Animal Control	0,003.12	952.15		900	000	800	00:00	6,241.06	6,137,75	90 05	53,580,24 575,28	208.30	000	0.00	00:00	0.00	0.00	92.02	0.00	1,769.67	1,406.86	00:0	0.00	948.14 3,149.26 0.00	8	2.388.01	00'0		13.68	0.00	414.18	379.62 0.00	2,606.53	341.09	0.00	0.00	163.27 0.00	0.00	690.33	4,604,78
01 General and Administrative	49,692.22	2,784.39		000	000	45,000.00	0.00	38,251.42	46,577.01	0.00	265,457.35	745.49	23,013,38	14,611.98	900	0.00	2,518.00	11,570.55	67,640.29	9,912.59	281,139,13 7,034,19	000	0.00 47,128.96	5,984,46 3,509,56 0,00	20.5	0.00	0.00		2,301,70 930,41	1,576.00 9,889.42	430.73 188.00	1,082.63	28,983.27	6,517.53	1,488.42	0.00	2,139.40	0.00	26,849,09	
Account Description	Salaries-Regula Salaries-Regula Salaries-Regula	Salaries-Regula Salaries-Regula Salaries-Overti Salaries-Grants	Salaries-Grants Salaries-Grants Salaries-Grants	Salaries-Grants Salaries-Grants Salaries-Grants	Student Labor Wages	Compensation of Supplemental Pa	unused Salaries - Temi	Capitalized Sal Retirement Coni	F.I.C.A. Tax	Unemployment Be	Group Health in Group Life Insu	Group Health De Group Insurance	Other Related B Taxable Fringe Non-Taxable Fri	Capitalized Ben Travel	USE 5100***	***USE 5100***	Advertising Annual Fees, Du	Annual Faes, Du Assessor Fees	Collection Faes	Fuel Expense Insurance-Vehic	Insurance-Gener Insurance-Workm	Interest and Pe Laboratory Fees	Maintenance-Lan Maintenance-Bui	Maintenance-Veh Maintenance-Hea Meintenance-Sma	Maintenance-Rec	Maintenance-Fui Maintenance-Inf Maintenance-Tec	Maintenance-Oth Megistrate Expense	Tap Fees - conta expense Meter Fees - contra exp	Postage, Mail. Printing	Rentals-Buildin Rentals-Equipme	Rentals-Uniform Rentals-Other	Security Service Charges	Telephone Servi	Wireless Commun	Waste Disposal Other Operating	Buildings, Grou Chemicals	Clothing and Un Computer Suppli	Household Clean	Office Supplies Recreational Su	Kennel Supplies Plant Supplies
		5004 5010 5015						5049	5055																	5242 5243	5249 5250	5250 5251							5295 5299					

8,084,180.01
Funds
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Total Enterprise Fund 6,743,328.31

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5,012.9	29,068	7.020	46,781 92,705		156,532.4 488,107.6	271.		24,328.	0 0	o c	0	0 0	6	0	0	0	18,751.	2.179.758	0	o o	0.75	500	31.990	55,500.	9,250	o o	o e	io	0 0	o c	ö	18,931	16 700	0	296,416.	86,457		0 0	0 0	0	o c	Ö	1.078.177.6	0	174,817.0	5,224		0 0	238,984.	2	
			2,781.15	348,925.71	0.00		0.00										695.60																																	0.00 353 402 46	352,402.40
2,167.38		0.00	6,016.01	170,425.66 0.00	0.00 333,477.39	0.00	00:008	000	0000	0.00	0.00	0.00	0.00	00:0	00:0	0.00	5,777.74	0.00	0:00	0.00					00'0						00:00	0.00	00:0	00:0	00:00	00:00	00:0	00:0	0.00	00:0		00:00	00:0		12,664.50	1,515.00	000	0000	80	0.00	1,585,50U. I.r
0.00		0.00	7,650.17	20,442.54	0.00	00'0	508.00	0.00	0.00	000	000	000	0.00	0.00	0.0	0.00	2,647.10	0.00	0.00	0:00			000		00:00						0.00	000	0.00	0.00	0.00	0.00	0.00	0.00	00.0	00.00	00'0	00:0	0.00	8 1	0.00 6,460.94	2,209.82		0.00	000	0.00	9/5,016,18
1,204.68		0.00	6,965.17	86,364.25 0.00	53,610.10 114,124.18	00.00	6,292.14	3,085.69	00.0	0000	0.00	000	0.00	0.00	000	0000	9,630.77	0.00	000	0.05					0.00						0.00	000	000	0.00	000	0.00	0.00	0.00	0000	0.00		0.00	0 0		0.00 29,601.00	1,500.00	0	000	900	0000	3,830,409.50
																																													0.00	00:00				5	23,438.99
988.69		80 521 8	11,729.12	30,281.80 0.00	1,043.10 2,250.00	0000	3,575.00	1,751.81							0.00	90:0					000	00:0		6	000						00:00	18,931.00 0.00	0 00	0.00	296,415,08	28,457.68	86	00:0	00:0	00:00	1	00'0	AR9 518 55	00'0					85,298.87	0.00	1,968,728.60
98.78	29,068.29	8 8	1,133.35	0.00	0.00 330.00 5,783.40	271.15	5,212.00	19,165.76							0.00	300				00:0		200.00	0.00	200	0.00	0.00	000	0.00	00:0	0.00	0.00	0.00	00:00	0.00	0.00	0.00	0.00				00:0	0.00		0.00					80,539.57	0000	2,157,976.92
553.46	000	00.0	8,882.74 2,781.15	3,443.23	95,609.60	000	120.00	325.00	2						0.00					0.00	;	96.6	926	90.00							0.00	000	000	0.00	0.00	57,999.44	0.00						444 RDA 07	00:0					26,956,18	0.00	1,170,326.20
00.0	}	8	1,035.82	00:0	7,936.83		9 6	8 6 6							00'0								ć	8							0.00	00:0	0.00	9	0.00	0.00		0:00					464 405 53	0.00					10,427.99	0.00	393,377.39
00:0	000	0.00	3,368.98	38,021.50	5,939.63	0.00	3,588.30	0.00	0.00	00:0	00.0	0.00			00:0	00:0	0.00	0.00	000	00:0	000	466.17	26.000	55,500.00	9,250.00						0.00	00:0	0.00	527.57 0.00	0.00	0.00	00:0	00:00	00'0			0.00	10 493 60	00:0	0.00 126,090.63	0.00	000	0.00	35,762.11	00:0	2,370,331.91
Safety Supplies	Verice Supplie Law Enforcement Promotional / C	Materials - Inv	Small Loois and Other Operating Accounting and	Engineering and Arch Legal Fees	Veternary Services Contract Labor Contract Services	Laundry Service	Other Professional Svcs	Miscellaneous Charges Settlement Charges	Depreciation-Bu	Depreciation-Ve Depreciation-He	Depreciation-Sm Depreciation-Re	Depreciation-Fu	Depreciation Te	Depreciation-Wa Depreciation-St	Non-Capitalized	Write-Offs Buil	Wate-Offs Prop Rad Debt Expense	Loss On Sale/Di	Lost Of Goods Soid Inventory Reduc	Cash Over/Short	Christmas Expen	Business Meetings Informant Fees	Police Cadets (Fromotional / Comm Event Economic Develo	Landscaping and Pror Year Expe	Grant Exp - Hom	Grant Exp - non	Grant Exp - SRO Grant Exp - K9	Grant Exp - Hig	Grant Exp - Ere Grant Exp - Bul	Grant Exp - Oth Acquisitions-La	Major Repairs-L	Major Repairs-8	Acquisitions-Vehicles Major Repairs-V	Acquisitions-Heavy Equip	Acquisitions-Small Equip	Major Repairs-S Acquisitions-Rec Equip	Major Repairs-R Acquisitions-Fu	Major Repairs-F	Improvements -	Acquisitions-La	Major Repairs-S Acquisitions-Technology	Major Repairs-W	Construction in Progress Acquisitions - Assets	Bond Principal Bond Interest	Bond Related Charges	Bonds Cost of Interest Bonds Discount	Bond Keserve Ke Bond Contingenc	Capital Lease Principal	Capital Lease Interest Budget Clearing	TOTAL .
					5415 5420 5425			5501									5523		5540			5560 5565			5595 5599						5700		5712	5715 5717														5820			

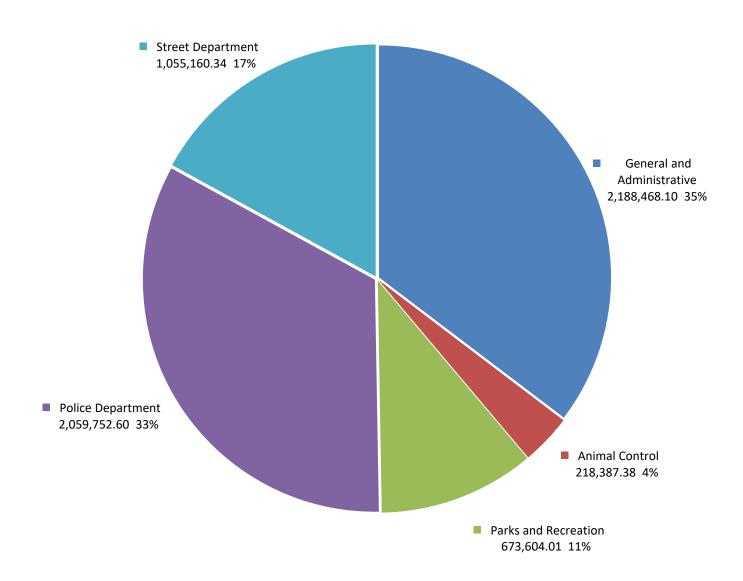
General Fund

Total Departmental Expenditures through

September 30, 2023

\$

6,195,372.43



CITY OF WALKER GENERAL FUND BALANCE SHEET

As of September 30, 2023

		CURRENT YEAR 9/30/2023		PRIOR YEAR 9/30/2022		AUDITED PRIOR YEAR 12/31/2022
ASSETS						
Cash and Cash Equivalents Investments Receivables:		1,201,521.25 -		945,381.51 -		983,564.79 -
Ad Valorem Taxes, Net Other Insurance Deposits		108,649.83 164,916.09		132,013.93 152,470.11		120,331.83 164,916.09
Due from Other Funds Due from Other Governments Cash - Restricted	_	(1,209,748.18) 846,886.24 613,807.94		206,526.87 960,195.77 264,350.31		818,399.43 851,674.98 96,625.80
Total Assets	<u>\$</u>	1,726,033.17	<u>\$</u>	2,660,938.50	\$	3,035,512.92
LIABILITIES						
Accounts Payable Payroll Liabilities Accrued Salaries and Wages Due to Other Funds	\$	258,575.17 408,967.36 60,536.52 (75,308.17)	\$	276,217.33 335,900.35 56,708.75 12,355.81	\$	279,089.59 323,198.48 60,536.52 19,016.15
Total Liabilities	_	652,770.88	_	681,182.24	_	681,840.74
FUND BALANCES						
Committed for Construction Contracts Assigned to Debt Service Assigned to Insurance Deposits Unassigned		1,135,202.00 - - (61,939.71)		1,135,202.00 - 844,554.26		1,135,202.00 - - - 1,218,470.18
Total Fund Balances		1,073,262.29	_	1,979,756.26	_	2,353,672.18
Total Liabilities and Fund Balances	\$	1,726,033.17	\$	2,660,938.50	\$	3,035,512.92

CITY OF WALKER GENERAL FUND

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

For the Period Ended September 30, 2023

	CURRENT YEAR 09/30/23	PRIOR YEAR <u>09/30/22</u>	AUDITED PRIOR YEAR 12/31/22
Revenues:			
Taxes	3,272,691.56	3,345,927.59	4,391,499.16
Licenses and Permits	457,655.48	424,376.51	494,353.26
Fines and Forfeits	341,058.65	314,420.24	398,937.72
Interest Income	34,528.37	11,309.38	19,938.70
Fees	119,793.48	85,199.00	115,200.48
Charges for Services	8,850.00	8,850.00	8,850.00
Intergovernmental	263,398.77	95,165.50	269,514.34
Parks and Recreation Concessions	58,778.05	59,887.03	67,807.03
Miscellaneous	36,208.64	33,078.65	60,830.11
Total Revenues	4,592,963.00	4,378,213.90	5,826,930.80
Expenditures: Current:			
General and Administrative	2,188,468.10	1 044 700 04	0.000.040.60
Animal Control	2,188,488.10	1,844,722.04 213,773.23	2,302,010.68 283,416.06
Parks and Recreation	673,604.01	727,313.99	906,082.13
Police Department	2,059,752.60	1,885,289.88	2,572,320.34
Street Department	1,055,160.34	1,084,616.27	1,465,729.55
Capital Outlay	1,496,780.16	1,219,188.51	1,780,865.81
Debt Service	368,588.43	332,922.58	667,445.82
Total Expenditures	8,060,741.02	7,307,826.50	9,977,870.39
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Excess (Deficiency) of	(0.10===0.00)		
Revenues over Expenditures	(3,467,778.02)	(2,929,612.60)	(4,150,939.59)
Other Financing Sources (Uses):			
Sale of Capital Assets	-	12,000.00	27,933.00
Proceeds from Debt	_	_	155,756.00
Transfers In	2,199,050.13	2,662,457.01	4,087,458.69
Transfers Out	-		
Total Other Financing Sources (Uses)	2,199,050.13	2,674,457.01	4,271,147.69
Net Change in Fund Balance	(1,268,727.89)	(255,155.59)	120,208.10

CITY OF WALKER - GENERAL FUND STATEMENT OF REVENUES, EXPENDITURES,	Г		FOR PERIOD E	NDED 09/30/23
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL	PRIOR YEAR 9/30/2022	CURRENT YEAR 9/30/2023	ORIGINAL BUDGET	BUDGET
REVENUES				
Taxes	3,345,927.59	3,272,691.56	3,833,000.00	3,833,000.00
Licenses and Permits	424,376.51	457,655.48	425,000.00	425,000.00
Fines and Forfeits	314,420.24	341,058.65	440,000.00	440,000.00
Interest Income	11,309.38	34,528.37	18,000.00	18,000.00
Fees	85,199.00	119,793.48	136,000.00	136,000.00
Charges for Services	8,850.00	8,850.00	8,800.00	8,800.00
Intergovernmental	95,165.50	263,398.77	1,997,538.00	1,997,538.00
Parks and Recreation Concessions	59,887.03	58,778.05	96,100.00	96,100.00
Miscellaneous TOTAL GENERAL FUND REVENUES	33,078.65 4,378,213.90	36,208.64 4,592,963.00	146,500.00 7,100,938.00	7,100,938.00
EXPENDITURES				
GENERAL AND ADMINISTRATIVE				
Salaries Payroll Taxes and Benefits Aldermen's Per Diem Advertising Collection Costs Bank Charges Contracted Services Coroner Fees Court Costs Depreciation Economic Development Grant Expenditures Insurance Legal and Professional Membership Fees / Educational Training Miscellaneous Printing, Postage, and Office Supplies	679,359.59 351,358.97 45,000.00 2,622.00 79,166.57 94.94 25,304.99 4,910.00 12,000.00 55,500.00 175,682.27 46,835.17 20,933.95 5,686.17 34,643.29	769,016.73 388,301.75 45,000.00 2,518.00 67,640.29 115.63 23,025.01 1,900.00 12,000.00 - 55,500.00 - 453,606.87 54,436.45 26,182.53 12,649.10 30,547.37	1,000,000.00 537,000.00 60,000.00 5,000.00 103,500.00 200.00 47,000.00 6,000.00 18,000.00 55,000.00 191,400.00 56,500.00 31,000.00 43,000.00	1,000,000.00 537,000.00 60,000.00 5,000.00 103,500.00 200.00 47,000.00 6,000.00 18,000.00 - 55,000.00 - 191,400.00 56,500.00 31,000.00 43,000.00
Printing, Postage, and Office Supplies Promotional and Community Events Rental Equipment Repairs and Maintenance Small Tools and Supplies Telephone Utilities Uniforms Vehicle Expense Total General and Administrative	34,643.29 55,517.55 12,854.74 47,742.36 13,369.79 34,757.95 124,885.80 3,213.15 13,282.79 1,844,722.04	30,547.37 31,739.75 10,077.42 69,576.94 3,850.70 35,500.80 76,815.58 2,570.13 15,897.05 2,188,468.10	43,000.00 75,000.00 18,900.00 175,000.00 10,200.00 48,000.00 167,500.00 8,000.00 20,000.00	43,000.00 75,000.00 18,900.00 175,000.00 10,200.00 48,000.00 167,500.00 8,000.00 20,000.00

CITY OF WALKER - GENERAL FUND STATEMENT OF REVENUES, EXPENDITURES,		PROJEC ⁻	TED THROUGH 12/3	31/23
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL	BUDGET REMAINING	Projected Actual 1/0/1900	Projected Annual Budget <u>Remaining</u>	% <u>Variance</u>
REVENUES				
Taxes	(560,308.44)	4,092,753.95	259,753.95	6.78%
Licenses and Permits	32,655.48	457,655.48	32,655.48	7.68%
Fines and Forfeits	(98,941.35)	454,744.87	14,744.87	3.35%
Interest Income	16,528.37	46,037.83	28,037.83	155.77%
Fees	(16,206.52)	122,356.15	(13,643.85)	-10.03%
Charges for Services	50.00	11,050.00	2,250.00	25.57%
Intergovernmental	(1,734,139.23)	2,151,565.26	154,027.26	7.71%
Parks and Recreation Concessions	(37,321.95)	78,370.73	(17,729.27)	-18.45%
Miscellaneous TOTAL GENERAL FUND REVENUES	(110,291.36) (2,507,975.00)	40,119.64 7,454,653.91	(106,380.36) 353,715.91	-72.61% 4.98%
EXPENDITURES	(=,===,,====,,	.,,	333,773.37	
GENERAL AND ADMINISTRATIVE				
Salaries	230,983.27	1,080,026.50	(80,026.50)	-8.00%
Payroll Taxes and Benefits	148,698.25	535,454.63	1,545.37	0.29%
Aldermen's Per Diem	15,000.00	60,000.00	-	0.00%
Advertising	2,482.00	3,357.33	1,642.67	32.85%
Collection Costs	35,859.71	93,191.84	10,308.16	9.96%
Bank Charges	84.37	154.17	45.83	22.92%
Contracted Services	23,974.99	30,700.02	16,299.98	34.68%
Coroner Fees	4,100.00	2,533.33	3,466.67	57.78%
Court Costs	6,000.00	18,000.00	_	0.00%
Depreciation	<u>-</u>	-	-	#DIV/0!
Economic Development	(500.00)	57,000.00	(2,000.00)	-3.64%
Grant Expenditures	<u>-</u>	-	-	#DIV/0!
Insurance	(262,206.87)	604,809.16	(413,409.16)	-215.99%
Legal and Professional	2,063.55	70,037.76	(13,537.76)	-23.96%
Membership Fees / Educational Training	4,817.47	34,910.04	(3,910.04)	-12.61%
Miscellaneous	22,350.90	16,865.47	18,134.53	51.81%
Printing, Postage, and Office Supplies	12,452.63	40,729.83	2,270.17	5.28%
Promotional and Community Events	43,260.25	42,319.67	32,680.33	43.57%
Rental Equipment	8,822.58	13,436.56	5,463.44	28.91%
Repairs and Maintenance	105,423.06	92,769.25	82,230.75	46.99%
Small Tools and Supplies	6,349.30	5,134.26	5,065.74	49.66%
Telephone	12,499.20	47,334.40	665.60	1.39%
Utilities	90,684.42	102,420.77	65,079.23	38.85%
Uniforms	5,429.87	3,426.84	4,573.16	57.16%
Vehicle Expense	4,102.95	21,196.07	(1,196.07)	-5.98%
Total General and Administrative	522,731.90	2,975,807.90	(264,607.90)	-9.76%

CITY OF WALKER - GENERAL FUND STATEMENT OF REVENUES, EXPENDITURES,			FOR PERIOD E	NDED 09/30/23
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL	PRIOR YEAR 9/30/2022	CURRENT YEAR <u>9/30/2023</u>	ORIGINAL BUDGET	BUDGET
ANIMAL CONTROL				
Salaries	99,242.21	107,815.87	140,000.00	140,000.00
Aldermen's Per Diem	-	-	_	-
Payroll Taxes and Benefits	70,928.43	68,310.40	103,800.00	103,800.00
Animal Care Expense	8,959.62	11,007.56	17,000.00	17,000.00
Depreciation	=	· ·	-	-
Economic Development	· -	=		
Grant Expenditures	≅	=	-	-
Insurance	5,665.15	1,997.74	7,700.00	7,700.00
Legal and Professional	1,688.60	1,894.10	4,900.00	4,900.00
Membership Fees / Educational Training	70.00	92.02	1,000.00	1,000.00
Miscellaneous	379.62	379.62	1,100.00	1,100.00
Printing, Postage, and Office Supplies	1,991.65	704.01	1,500.00	1,500.00
Promotional and Community Events	₩: 	1 = 7	-	-
Repairs and Maintenance	3,759.59	7,055.25	7,500.00	7,500.00
Small Tools and Supplies	7,737.30	5,673.58	16,700.00	16,700.00
Telephone	2,697.69	2,947.62	4,300.00	4,300.00
Utilities	8,776.44	7,214.35	12,000.00	12,000.00
Uniforms	456.72	577.45	1,300.00	1,300.00
Vehicle Expense	1,420.21	2,717.81	2,200.00	2,200.00
Total Animal Control	213,773.23	218,387.38	321,000.00	321,000.00
PARKS AND RECREATION				
Salaries	201,140.01	226,875.52	270,000.00	270,000.00
Aldermen's Per Diem		-	T= 11	-
Payroll Taxes and Benefits	86,114.40	104,444.17	111,400.00	111,400.00
Bank Charges	-	79.98		=
Contracted Services	94,946.35	97,184.60	131,500.00	131,500.00
Concession Supplies	37,349.30	27,172.71	42,500.00	42,500.00
Depreciation	=	-	-	-
Grant Expenditures	=	-	-	
Insurance	24,958.53	10,557.62	31,700.00	31,700.00
Legal and Professional	8,646.18	6,344.38	7,800.00	7,800.00
Membership Fees / Educational Training	3,604.85	2,523.98	8,000.00	8,000.00
Miscellaneous	7,436.89	20,102.39	47,700.00	47,700.00
Printing, Postage, and Office Supplies	2,958.55	5,069.89	6,700.00	6,700.00
Promotional and Community Events		-	=	-
Recreational Supplies	43,519.78	53,537.67	50,000.00	50,000.00
Rental Equipment	39,361.24	3,757.93	17,000.00	17,000.00
Repairs and Maintenance	117,002.80	70,399.10	71,000.00	71,000.00
Small Tools and Supplies	10,553.14	10,323.49	15,500.00	15,500.00
Telephone	7,720.19	6,872.45	11,000.00	11,000.00
Utilities	40,105.74	26,740.18	60,000.00	60,000.00
Uniforms	1,896.04	1,617.95	2,500.00	2,500.00
Total Parks and Recreation	727,313.99	673,604.01	884,300.00	884,300.00

CITY OF WALKER - GENERAL FUND STATEMENT OF REVENUES, EXPENDITURES,		PROJEC	TED THROUGH 12/3	31/23
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL	BUDGET REMAINING	Projected Actual 1/0/1900	Projected Annual Budget <u>Remaining</u>	% <u>Variance</u>
ANIMAL CONTROL				
Salaries	32,184.13	147,537.50	(7,537.50)	-5.38%
Aldermen's Per Diem	7.03-03 . 02000 0000000	(=)	_	#DIV/0!
Payroll Taxes and Benefits	35,489.60	94,565.25	9,234.75	8.90%
Animal Care Expense	5,992.44	13,143.42	3,856.58	22.69%
Depreciation	-	-	-	#DIV/0!
Economic Development	-	=	. 	#DIV/0!
Grant Expenditures) -	-	8.	#DIV/0!
Insurance	5,702.26	5,594.66	2,105.34	27.34%
Legal and Professional	3,005.90	2,108.82	2,791.18	56.96%
Membership Fees / Educational Training	907.98	122.69	877.31	87.73%
Miscellaneous	720.38	506.16	593.84	53.99%
Printing, Postage, and Office Supplies	795.99	938.68	561.32	37.42%
Promotional and Community Events	-	=		#DIV/0!
Repairs and Maintenance	444.75	9,406.99	(1,906.99)	-25.43%
Small Tools and Supplies	11,026.42	7,564.77	9,135.23	54.70%
Telephone	1,352.38	3,930.16	369.84	8.60%
Utilities	4,785.65	9,619.13	2,380.87	19.84%
Uniforms	722.55	769.93	530.07	40.77%
Vehicle Expense	(517.81)	3,623.75	(1,423.75)	-64.72%
Total Animal Control	102,612.62	299,431.91	21,568.09	6.72%
PARKS AND RECREATION				
Salaries	43,124.48	310,461.24	(40,461.24)	-14.99%
Aldermen's Per Diem	. .	- ×	-	#DIV/0!
Payroll Taxes and Benefits	6,955.83	139,871.85	(28,471.85)	-25.56%
Bank Charges	(79.98)	106.64	(106.64)	#DIV/0!
Contracted Services	34,315.40	129,579.47	1,920.53	1.46%
Concession Supplies	15,327.29	42,500.00	-	0.00%
Depreciation		2	=	#DIV/0!
Grant Expenditures			E	#DIV/0!
Insurance	21,142.38	29,922.62	1,777.38	5.61%
Legal and Professional	1,455.62	8,303.54	(503.54)	-6.46%
Membership Fees / Educational Training	5,476.02	3,176.58	4,823.42	60.29%
Miscellaneous	27,597.61	26,803.17	20,896.83	43.81%
Printing, Postage, and Office Supplies	1,630.11	6,759.86	(59.86)	-0.89%
Promotional and Community Events	(0.507.07)	74 000 50	- (0.4.000.50)	#DIV/0!
Recreational Supplies	(3,537.67)	71,383.56	(21,383.56)	-42.77%
Rental Equipment	13,242.07	5,010.57	11,989.43	70.53%
Repairs and Maintenance	600.90	93,865.46	(22,865.46)	-32.20%
Small Tools and Supplies	5,176.51	13,764.65	1,735.35	11.20%
Telephone Utilities	4,127.55	9,163.26	1,836.74	16.70%
Uniforms	33,259.82	35,653.57	24,346.43	40.58%
Total Parks and Recreation	882.05 210,695.99	2,157.27	342.73	13.71%
. Otal I alko aliu Necieation	210,095.99	928,483.31	(44,183.31)	-5.00%

CITY OF WALKER - GENERAL FUND STATEMENT OF REVENUES, EXPENDITURES,	8		FOR PERIOD E	NDED 09/30/23
AND CHANGES IN FUND BALANCE -	PRIOR	CURRENT		
BUDGET AND ACTUAL	YEAR	YEAR	ORIGINAL	
	9/30/2022	9/30/2023	BUDGET	BUDGET
POLICE DEPARTMENT				
Salaries	879,629.41	965,919.67	1,310,500.00	1,310,500.00
Aldermen's Per Diem	-	-	-	-
Payroll Taxes and Benefits	581,178.06	659,281.42	859,600.00	859,600.00
Contracted Services	5,573.08	6,113.40	7,500.00	7,500.00
Court Costs	-	-	-	-,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
Depreciation	_	_	_	-
Grant Expenditures	_	_	-	_
Insurance	94,381.42	65,278.30	141,500.00	141,500.00
Legal and Professional	21,405.35	23,753.00	26,000.00	26,000.00
Membership Fees / Educational Training	27,923.83	23,457.71	33,000.00	33,000.00
Miscellaneous	8,810.12	26,111.80	31,000.00	31,000.00
Printing, Postage, and Office Supplies	16,699.09	31,877.16	24,200.00	24,200.00
Promotional and Community Events	(879.56)	(205.97)	3,000.00	3,000.00
Rental Equipment	27,431.55	25,697.92	39,400.00	39,400.00
Repairs and Maintenance	39,482.31	42,864.01	53,600.00	53,600.00
Small Tools and Supplies	9,576.90	30,300.42	26,500.00	26,500.00
Telephone	29,385.37	28,873.28	33,500.00	33,500.00
Utilities	15,589.47	16,141.66	17,000.00	17,000.00
Uniforms	13,295.64	16,474.69	22,000.00	22,000.00
Vehicle Expense	115,807.84	97,814.13	155,000.00	155,000.00
Fotal Police Department	1,885,289.88	2,059,752.60	2,783,300.00	2,783,300.00
OTDEET DEDARTMENT				
STREET DEPARTMENT Salaries	400 700 24	450 600 30	EEO 000 00	FF0 000 00
Aldermen's Per Diem	409,788.34	452,689.38	550,000.00	550,000.00
	151,730.15	100 702 20	242 000 00	-
Payroll Taxes and Benefits Contracted Services	· · · · · · · · · · · · · · · · · · ·	180,783.36	212,000.00	212,000.00
	3,848.00	3,293.10	6,000.00	6,000.00
Depreciation	164 040 00	100 501 71	140,000,00	440,000,00
Equipment Expense Grant Expenditures	164,049.98	102,521.71	140,000.00	140,000.00
	61 421 40	- EE CEA 1A	100 200 00	400 200 00
Insurance	61,431.49	55,654.14	106,300.00	106,300.00
Landscaping and Beautification Legal and Professional	- 77 676 60	4E 000 4E	105 000 00	405 000 00
	77,676.62 3,883.37	45,908.45	105,000.00	105,000.00
Mambarahin Face / Educational Training	3,003.37	2,731.25	5,500.00	5,500.00
Membership Fees / Educational Training			8,000.00	8,000.00
Miscellaneous	1,720.06	2,412.95		2 500 00
Miscellaneous Printing, Postage, and Office Supplies	1,720.06 3,678.49	1,769.69	3,500.00	
Miscellaneous Printing, Postage, and Office Supplies Rental Equipment	1,720.06 3,678.49 23,864.76	1,769.69 3,806.13	3,500.00 15,000.00	15,000.00
Miscellaneous Printing, Postage, and Office Supplies Rental Equipment Repairs and Maintenance	1,720.06 3,678.49 23,864.76 91,624.83	1,769.69 3,806.13 103,622.30	3,500.00 15,000.00 119,500.00	15,000.00 119,500.00
Miscellaneous Printing, Postage, and Office Supplies Rental Equipment Repairs and Maintenance Small Tools and Supplies	1,720.06 3,678.49 23,864.76 91,624.83 13,044.39	1,769.69 3,806.13 103,622.30 16,871.09	3,500.00 15,000.00 119,500.00 23,000.00	15,000.00 119,500.00 23,000.00
Miscellaneous Printing, Postage, and Office Supplies Rental Equipment Repairs and Maintenance Small Tools and Supplies Telephone	1,720.06 3,678.49 23,864.76 91,624.83 13,044.39 5,124.10	1,769.69 3,806.13 103,622.30 16,871.09 4,388.05	3,500.00 15,000.00 119,500.00 23,000.00 7,500.00	15,000.00 119,500.00 23,000.00 7,500.00
Miscellaneous Printing, Postage, and Office Supplies Rental Equipment Repairs and Maintenance Small Tools and Supplies	1,720.06 3,678.49 23,864.76 91,624.83 13,044.39	1,769.69 3,806.13 103,622.30 16,871.09	3,500.00 15,000.00 119,500.00 23,000.00	3,500.00 15,000.00 119,500.00 23,000.00 7,500.00 95,000.00 5,400.00

CITY OF WALKER - GENERAL FUND PROJECTED THROUGH 12/31/23 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -Projected Projected **BUDGET AND ACTUAL** BUDGET % Actual **Annual Budget** REMAINING 1/0/1900 Remaining Variance POLICE DEPARTMENT Salaries 344,580.33 1,321,817.33 (11,317.33)-0.86% Aldermen's Per Diem #DIV/0! Payroll Taxes and Benefits 200,318.58 915.671.05 (56.071.05)-6.52% Contracted Services 1,386.60 8,151.20 -8.68% (651.20)Court Costs #DIV/0! Depreciation #DIV/0! **Grant Expenditures** #DIV/0! Insurance 76,221.70 118,696.98 22,803.02 16.12% Legal and Professional 2,247.00 27,356,19 (1.356.19)-5.22% Membership Fees / Educational Training 9,542.29 31,276.95 1,723.05 5.22% Miscellaneous 4,888.20 34,815.74 (3.815.74)-12.31% Printing, Postage, and Office Supplies (7,677.16)42,502.88 (18,302.88)-75.63% **Promotional and Community Events** 3,205.97 2,725.37 274.63 9.15% Rental Equipment 13,702.08 34,263.89 5,136.11 13.04% Repairs and Maintenance 10,735.99 57,152.01 (3.552.01)-6.63% Small Tools and Supplies (3,800.42)40,400.56 (13,900.56)-52.45% Telephone 4,626.72 38,497.70 (4,997.70)-14.92% Utilities 858.34 21,522.21 (4,522.21)-26.60% Uniforms 5,525.31 21,966.25 33.75 0.15% Vehicle Expense 57,185.87 130,418.84 24,581.16 15.86% **Total Police Department** 723,547.40 2,847,235.15 (63.935.15)-2.30% STREET DEPARTMENT Salaries 97,310.62 619,469.68 (69,469.68)-12.63% Aldermen's Per Diem #DIV/0! Payroll Taxes and Benefits 31,216.64 251,934.80 (39,934.80)-18.84% **Contracted Services** 2,706.90 4,390.80 1,609.20 26.82% Depreciation #DIV/0! **Equipment Expense** 2.36% 37,478.29 136,695.61 3,304.39 **Grant Expenditures** #DIV/0! Insurance 50,645.86 100,001.14 6,298.86 5.93% Landscaping and Beautification #DIV/0! 59,091.55 Legal and Professional 58,428.06 46,571.94 44.35% Membership Fees / Educational Training 2,768.75 3,641.66 1,858.34 33.79% Miscellaneous 5.587.05 3,217.27 4,782.73 59.78% Printing, Postage, and Office Supplies 1,730.31 2.359.59 1,140.41 32.58% Rental Equipment 11,193.87 5,074.84 9,925.16 66.17% Repairs and Maintenance 15,877.70 138,163.07 (18,663.07)-15.62% Small Tools and Supplies 6,128.91 22,494.79 505.21 2.20% Telephone 3,111.95 5,850.73 1,649.27 21.99% Utilities 23,603.73 95,195.03 (195.03)-0.21% Uniforms (1,912.47)9,749.96 (4,349.96)-80.55% Total Street Department 346,539.66 1,456,667.03 (54,967.03)-3.92%

CITY OF WALKER - GENERAL FUND STATEMENT OF REVENUES, EXPENDITURES,			FOR PERIOD ENDED 09/3				
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL	PRIOR YEAR <u>9/30/2022</u>	CURRENT YEAR 9/30/2023	ORIGINAL BUDGET	BUDGET			
Total Departmental Expenditures	5,755,715.41	6,195,372.43	8,101,500.00	8,101,500.00			
Capital Outlay	1,219,188.51	1,496,780.16	2,888,758.50	3,451,950.50			
Debt Service	332,922.58	368,588.43	661,200.00	661,200.00			
TOTAL GENERAL FUND EXPENDITURES	7,307,826.50	8,060,741.02	11,651,458.50	12,214,650.50			
EXCESS (DEIFICIENCY) OF REVENUES OVER EXPENDITURES	(2,929,612.60)	(3,467,778.02)	(4,550,520.50)	(5,113,712.50)			
OTHER FINANCING SOURCES (USES) Sale of Capital Assets Proceeds from Debt	12,000.00	- -	180,000.00	180,000.00			
Transfers In	2,662,457.01	2,199,050.13	3,910,000.00	4,473,192.00			
Transfers Out Total Other Financing Sources (Uses)	2 674 457 01	2 100 050 12	4 000 000 00	4 052 402 00			
NET CHANGE IN FUND BALANCE	2,674,457.01 (255,155.59)	2,199,050.13 (1,268,727.89)	4,090,000.00 (460,520.50)	4,653,192.00 (460,520.50)			
FUND BALANCE AT BEGINNING OF YEAR	2,234,911.85	2,355,120.95	2,234,935.00	2,234,935.00			
FUND BALANCE AT END OF YEAR	\$ 1,979,756.26	\$ 1,086,393.06	\$ 1,774,414.50 \$				
	\$ 1,979,756.26 \$ -	\$ 1,073,262.29 \$ (13,130.77)	<u>Ψ</u> 1,77π,π1π.00 Ψ	1,773,717.50			

TOTAL REVENUE CHECK

\$ 11,754,130.00

CITY OF WALKER - GENERAL FUND		PROJECTED THROUGH 12/31/23				
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL	BUDGET REMAINING	Projected Actual 1/0/1900	Projected Annual Budget <u>Remaining</u>	% <u>Variance</u>		
Total Departmental Expenditures	1,906,127.57	8,507,625.30	(406,125.30)	-5.01%		
Capital Outlay	1,955,170.34	3,732,178.21	(280,227.71)	-8.12%		
Debt Service	292,611.57	661,200.00		0.00%		
TOTAL GENERAL FUND EXPENDITURES	4,153,909.48	12,901,003.51	(686,353.01)	-5.62%		
EXCESS (DEIFICIENCY) OF REVENUES OVER EXPENDITURES	1,645,934.48	(5,446,349.60)	(332,637.10)			
OTHER FINANCING SOURCES (USES) Sale of Capital Assets Proceeds from Debt Transfers In	(180,000.00) - (2,274,141.87)	- 103,278.00 4,473,192.00	(180,000.00) 103,278.00 -	-100.00% #DIV/0! 0.00%		
Transfers Out Total Other Financing Sources (Uses) NET CHANGE IN FUND BALANCE FUND BALANCE AT BEGINNING OF YEAR FUND BALANCE AT END OF YEAR	(2,454,141.87) (808,207.39)	4,576,470.00 (869,879.60) 2,355,120.95 \$ 1,485,241.35	(76,722.00) (409,359.10)	-1.65%		

TOTAL REVENUE CHECK

Special Revenue Fund

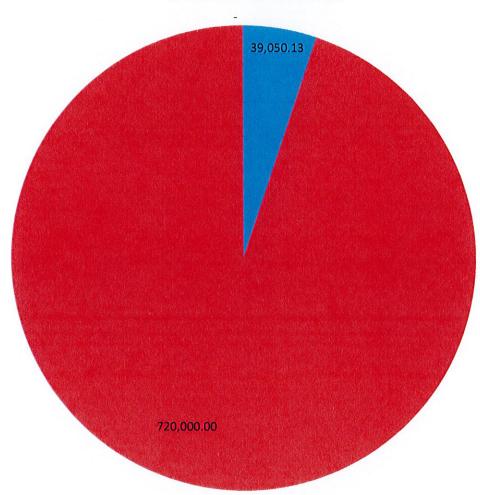
Expenditures/Uses through

September 30, 2023

\$

23,438.99

Chart of Transfers



- Transfer to Streets and Drainage
- Transfer to Sewer for Operations and Maintenance
- Transfer to Sewer for Infrastructure Improvements

CITY OF WALKER SPECIAL REVENUE FUND

BALANCE SHEET As of September 30, 2023

		CURRENT YEAR 9/30/2023		PRIOR YEAR 9/30/2022	AUDITED PRIOR YEAR 12/31/2022
ASSETS					
Cash and Cash Equivalents Due from Other Goverments Due from Other Funds Cash - Restricted	\$	3,955,931.59 334,362.20 (149,703.00)	\$	3,865,850.64 349,442.62 (149,703.00)	\$ 4,004,630.30 334,362.20 (149,704.00)
Total Assets	<u>\$</u>	4,140,590.79	\$	4,065,590.26	\$ 4,189,288.50
LIABILITIES					
Due to Other Funds	\$	(102,272.34)	<u>\$</u>	511,525.82	\$ 586,526.53
Total Liabilities		(102,272.34)		511,525.82	586,526.53
FUND BALANCE					
Assigned to Special Revenue Fund Unassigned	_	4,242,863.13		3,554,064.44	3,602,761.97
Total Fund Balance		4,242,863.13		3,554,064.44	 3,602,761.97
Total Liabilities and Fund Balance	\$	4,140,590.79	\$	4,065,590.26	\$ 4,189,288.50

CITY OF WALKER

SPECIAL REVENUE FUND

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

For the Period Ended September 30, 2023

	CURRENT YEAR 09/30/23	PRIOR YEAR 09/30/22	AUDITED PRIOR YEAR 12/31/22
Revenues:			
Taxes Interest Income	\$ 1,387,982.93 34,607.35	\$ 1,416,258.82 28,516.32	\$ 1,856,763.76 39,166.52
Total Revenues	1,422,590.28	1,444,775.14	1,895,930.28
Expenditures:			
General Expenses Debt Service	23,438.99	23,692.54	31,149.44
Total Expenditures	23,438.99	23,692.54	31,149.44
Excess (Deficiency) of			
Revenues over Expenditures	1,399,151.29	1,421,082.60	1,864,780.84
Other Financing Sources (Uses): Issuance of Bonds Payment to Refund Bonds Discounts on Bond Issuance	<u>-</u>	<u>-</u>	- -
Transfers Out	(759,050.13)	(757,456.98)	(1,152,458.69)
Total Other Financing Sources (Uses)	(759,050.13)	(757,456.98)	(1,152,458.69)
Net Change in Fund Balance	640,101.16	663,625.62	712,322.15
Fund Balance at Beginning of Year	3,602,761.15	2,890,438.82	2,890,439.00
Fund Balance at End of Year	\$ 4,242,862.31	\$ 3,554,064.44	\$ 3,602,761.15
Transfer to Streets and Drainage Transfer to Sewer for Operations and Maintenance Transfer to Sewer for Infrastructure Improvements check balance	39,050.13 720,000.00 - -	37,456.98 720,000.00 - -	192,458.69 960,000.00 - -



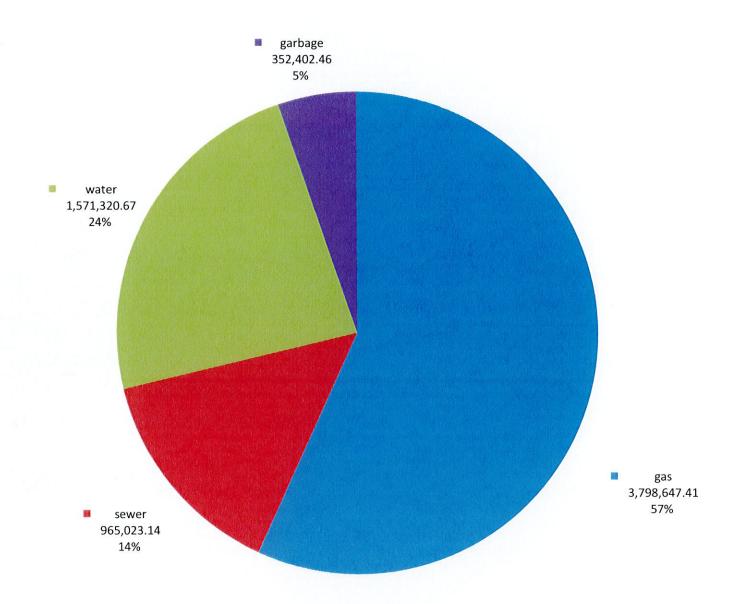
CITY OF WALKER - SPECIAL REVENUE FUND STATEMENT OF REVENUES. EXPENDITURES.			FOR PERIOD ENDED 09/30/23	NDED 09/30/23		PROJECT	PROJECTED THROUGH 12/31/23	31/23
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL	PRIOR YEAR 9/30/2 <u>022</u>	CURRENT YEAR 9/30/2023	ORIGINAL BUDGET	BUDGET	BUDGET REMAINING	Projected Actual 1/0/1900	Projected Annual Budget <u>Remaining</u>	% Variance
Revenues: Taxes Interest	1,416,258.82 28,516.32	1,387,982.93 34,607.35	1,650,000.00	1,650,000.00 40,000.00	(262,017.07) (5,392.65)	1,612,982.93 46,143.13	(37,017.07) 6,143.13	-2.24% 15.36% #DIV/0!
viscellaricous Total Revenues	1,444,775.14	1,422,590.28	1,690,000.00	1,690,000.00	(267,409.72)	1,659,126.06	(30,873.94)	-1.83%
Expenditures: General Expenses	23,692.54	23,438.99	28,000.00	28,000.00	4,561.01	31,251.99	(3,251.99)	-11.61% #DIV/0!
Deot Service Total Expenditures	23,692.54	23,438.99	28,000.00	28,000.00	4,561.01	31,251.99	(3,251.99)	-11.61%
EXCESS (DEIFICIENCY) OF REVENUES OVER EXPENDITURES	1,421,082.60	1,399,151.29	1,662,000.00	1,662,000.00	(262,848.71)	1,627,874.07	(34,125.93)	
Other Financing Sources (Uses): Issuance of Bonds Payment to Refund Bonds	1 1	1 1	1 1			1 1	1 1	10//\IG#
Discounts on Bond Issuance Transfers Out Total Other Financing Sources (Uses) NET CHANGE IN FUND BALANCE	(757,456.98) (757,456.98) 663,625.62	(759,050.13) (759,050.13) 640,101.16	(2,125,000.00) (2,125,000.00) (463,000.00)	(2,870,084.00) (2,870,084.00) (1,208,084.00)	(2,111,033.87) (2,111,033.87) 1,848,185.16	(1,858,192.00) (1,858,192.00) (230,317.93)	(1,011,892.00) (1,011,892.00) \$ 977,766.07	35.26% 35.26% 80.94%

Enterprise Fund

Total Operating Expenditures through

September 30, 2023

6,687,393.68



CITY OF WALKER ENTERPRISE FUND

STATEMENT OF NET POSITION

As of September 30, 2023

	CURRENT YEAR <u>9/30/2023</u>	PRIOR YEAR <u>9/30/2022</u>	UNAUDITED PRIOR YEAR 12/31/2022
Current Assets:			
Cash and Cash Equivalents	6,149,366.61	5,850,825.98	6,794,445.37
Due from Other Funds	1,417,321.45	538,026.41	331,091.68
	7,566,688.06	6,388,852.39	7,125,537.05
Receivables:			
Accounts, Net	934,346.56	1,094,802.81	1,547,578.80
Unbilled Utility Sales	522,978.70	559,978.92	522,978.70
Due from Other Governments	0.01	93,727.79	108,137.77
	1,457,325.27	1,748,509.52	2,178,695.27
Inventory, at Cost	549,326.27	501,499.51	549,326.27
Prepaid Expenses	84,526.50	74,805.26	84,526.50
Total Current Assets	9,657,866.10	8,713,666.68	9,938,085.09
Noncurrent Assets:			
Restricted Cash, Cash Equivalents, and Investments:			
Revenue Bond Covenant Accounts	757,816.27	801,253.64	380,928.91
Investments - Customer Deposits	881,024.35	797,209.69	907,975.38
Unamortized Bond Issuance Costs	20,965.00	24,850.00	20,965.00
Capital Assets, at Cost (Net of			
Accumulated Depreciation	19,984,643.39	17,477,054.50	19,337,894.95
Total Noncurrent Assets	21,644,449.01	19,100,367.83	20,647,764.24
Total Assets	\$ 31,655,825.11	<u>\$ 28,233,054.51</u>	\$ 30,939,359.33

CITY OF WALKER

ENTERPRISE FUND

STATEMENT OF NET POSITION

As of September 30, 2023

				UNAUDITED		
		CURRENT		PRIOR		PRIOR
		YEAR		YEAR		YEAR
		9/30/2023		9/30/2022		12/31/2022
Current Liabilities:						
Accounts Payable	\$	1,092,404.22	\$	521,307.01	\$	1,663,737.38
Accrued Salaries and Wages		29,238.46		28,789.10		29,238.46
Accumulated Unpaid Vacation		24,387.00		24,387.00		24,387.00
Customers' Deposits		899,705.02		888,307.55		868,912.78
Due to LP Sewer District		23,520.12		5,551.30		8,732.50
Due to Other Funds		(357,768.24)		(248,121.60)		(355,998.26)
Other Current Liabilities		70,692.23		109,549.78		87,452.77
Bonds Payable		1,559,974.94		1,263,377.22		2,273,967.48
Municipal Lease		0.05		0.05		0.05
Accrued Bond Interest		29,188.56		32,042.56	_	29,188.56
Total Current Liabilities		3,371,342.36		2,625,189.97		4,629,618.72
Noncurrent Liabilities:						
Bonds Payable - Less Current Portion		4,870,825.49		3,587,066.55		5,027,429.79
Relocation of Utilities		-		-		-
Accumulated Unpaid Vacation		127,755.68		132,833.01		127,755.68
Total Noncurrent Liabilities		4,998,581.17		3,719,899.56		5,155,185.47
Total Liabilities		8,369,923.53		6,345,089.53		9,784,804.19
Total Blackings	•	0,309,923.33	_	0,5 15,007.55	_	2,701,001.12
Net Assets:						
Invested in Capital Assets, Net of Related Debt		13,832,927.00		13,988,842.00		13,832,928.00
Reserved for Debt Service		338,319.00		380,902.00		338,319.00
Unrestricted		9,114,655.58		7,518,220.98		6,983,308.14
		·				
Total Net Position		23,285,901.58		21,887,964.98	_	21,154,555.14
Total Liabilities and Net Position	\$	31,655,825.11	\$	28,233,054.51	\$	30,939,359.33

CITY OF WALKER

ENTERPRISE FUND (GAS, SEWER, WATER, & GARBAGE) STATEMENT OF REVENUES, EXPENSES

AND CHANGES IN NET ASSETS

For the Period Ended September 30, 2023

		CURRENT YEAR 09/30/23	PRIOR YEAR <u>09/30/22</u>	AUDITED PRIOR YEAR 12/31/22
Operating Revenues:				
Charges for Services	\$	8,026,854.52	\$ 8,733,837.13	\$ 12,027,520.54
Waste Management CNG		482,057.75	680,399.49	944,831.81
Waste Management Fees		-	-	-
Waste Management Fees - Chemicals		447.704.04	400.054.47	-
Delinquent Charges		117,731.04	100,051.17	140,620.23
Miscellaneous Charges	_	928,913.45	618,769.19	955,950.91
Total Operating Revenues		9,555,556.76	10,133,056.98	14,068,923.49
Operating Expenses:				
Natural Gas Purchases		2,179,758.21	3,062,104.03	4,610,333.79
Salaries and Wages		1,148,031.21	1,105,807.25	1,510,911.40
Payroll Taxes and Benefits		593,878.49	537,720.44	652,512.10
Contract Services		863,949.70	820,133.45	784,499.09
Deprecation		-	-	•
Equipment Expense		98,528.78	91,575.54	125,837.68
Equipment Rental		57,842.72	60,651.08	80,831.49
Lab Fees		110,795.98	31,902.81	43,602.34
Maintenance		884,326.44	994,382.59	1,394,351.54
Maintenance - Waste Management Chem		-	20.000.04	-
Small Tools and Supplies		27,775.62	39,600.94	52,895.03
Utilities		181,120.78	199,831.33	307,261.65
Insurance Expense Miscellaneous Expense		36,044.77 92,194.62	137,953.39 85,672.94	231,214.07
Office Expense		24,755.14	23,213.74	149,192.19
Professional Fees		330,258.04	264,747.39	30,203.85 285,678.05
Telephone Expense		39,381.97	39,717.60	52,519.86
Bad Debt Expense		18,751.21	16,335.54	20,754.90
Total Operating Expenses	_	6,687,393.68	7,511,350.06	10,332,599.03
Operating Income (Loss)	_	0,007,000.00	1,011,000.00	10,002,000.00
- · · · · · · · · · · · · · · · · · · ·		0.000.400.00	0.004.700.00	0.700.004.40
Before Depreciation		2,868,163.08	2,621,706.92	3,736,324.46
Depreciation				1,366,998.00
Operating Income (Loss)				
After Depreciation		2,868,163.08	2,621,706.92	2,369,326.46
Add:				
Nonoperating Revenues		759,117.99	619,161.09	1,332,945.70
Donations		-	-	1,002,010.70
Transfers In		720,000.00	720,000.00	960,000.00
Lann				
Less:		EE 024 62	£4 000 50	226 724 64
Nonoperating Expenses Transfers Out		55,934.63 2,160,000.00	61,920.59	226,734.61 3,895,000.00
	_		2,625,000.03	
Change in Net Assets		2,131,346.44	1,273,947.39	540,537.55
Total Net Assets at Beginning of Year	_	21,154,550.84	20,614,013.29	20,614,013.29
Total Net Assets at End of Year	\$	23,285,897.28	\$ 21,887,960.68	\$ 21,154,550.84

CITY OF WALKER - ENTERPRISE FUND GAS DEPARTMENT STATEMENT OF NET			FOR PERIOD	ENDED 09/30/23
INCOME (LOSS) FROM OPERATIONS	PRIOR YEAR	CURRENT YEAR	ORIGINAL	
OPERATING REVENUES	9/30/2022	9/30/2023	<u>BUDGET</u>	BUDGET
CHARGES FOR SERVICES	\$6,339,580.13	\$ 5,352,656.08	\$ 8,450,000.00	\$ 8,450,000.00
Charges for Services	177,573.00	178,220.00	235,000.00	235,000.00
Fuel Adjustment	502,826.49	303,837.75	650,000.00	650,000.00
WASTE MANAGEMENT CNG	680,399.49	482,057.75	885,000.00	885,000.00
DELINQUENT CHARGES	66,714.34	74,291.83	90,000.00	90,000.00
MISCELLANEOUS CHARGES	457,659.84	\$739,227.41	652,000.00	652,000.00
TOTAL OPERATING REVENUES	7,544,353.80	6,648,233.07	10,077,000.00	10,077,000.00
OPERATING EXPENSES				
NATURAL GAS PURCHASES	3,062,104.03	2,179,758.21	4,367,000.00	4,367,000.00
SALARIES AND WAGES	567,531.85	580,188.96	775,000.00	775,000.00
PAYROLL TAXES AND BENEFITS	316,819.21	343,083.10	420,500.00	420,500.00
CONTRACT SERVICES	133,550.75	167,734.28	262,400.00	262,400.00
DEPRECIATION				
EQUIPMENT EXPENSES	56,537.90	65,013.07	83,000.00	83,000.00
EQUIPMENT RENTAL	13,757.08	11,065.04	14,500.00	14,500.00
MAINTENANCE	214,353.53	219,896.70	191,500.00	191,500.00
SMALL TOOLS AND SUPPLIES	11,062.36	8,650.90	18,000.00	18,000.00
UTILITIES	10,063.80	10,800.21	16,200.00	16,200.00
INSURANCE	34,210.77	13,857.26	104,800.00	104,800.00
MISCELLANEOUS	\$36,773.49	\$43,321.84	71,500.00	\$71,500.00
OFFICE EXPENSE	11,688.18	9,982.92	13,700.00	13,700.00
PROFESSIONAL FEES	117,814.08	113,978.54	153,500.00	153,500.00
TELEPHONE EXPENSE	21,988.46	21,685.61	30,100.00	
BAD DEBT EXPENSE	8,552.52			30,100.00
TOTAL OPERATING EXPENSES		9,630.77	15,000.00	15,000.00
TOTAL OPERATING EXPENSES	4,616,808.01	3,798,647.41	6,536,700.00	6,536,700.00
OPERATING INCOME (LOSS) BEFORE DEPRECIATION	2,927,545.79	2,849,585.66	3,540,300.00	3,540,300.00
DEPRECIATION	\$0.00	\$0.00	309,700.00	309,700.00
OPERATING INCOME (LOSS) AFTER DEPRECIATION	2,927,545.79	2,849,585.66	3,230,600.00	3,230,600.00
100				
ADD: NONOPERATING REVENUES DONATIONS	283,320.47	425,765.05	766,500.00	766,500.00
TRANSFERS IN	\$0.00	\$0.00	\$0.00	\$0.00
LESS:				
NONOPERATING EXPENSES	\$37,454.34	\$31,762.09	\$75,600.00	\$75,600.00
TRANSFERS OUT	2,625,000.03	2,160,000.00	3,575,000.00	3,575,000.00
GAS DEPARTMENT NET INCOME (LOSS)	\$ 548,411.89	\$ 1,083,588.62	\$ 346,500.00	\$ 346,500.00
(2000)	, , , , , , , , , , , , ,	+ .,,	, 3.0,000.00	7 2.10,000.00

BUDGET PROJECTED THROUGH 12/31/23 Projected REMAINING Projected Remaining Manual Budget REMAINING Projected Remaining Manual Budget Remaining Manual Budget Remaining Manual Budget Manual Bud						Del ACATE DE SERVICIO DE LA CONTRACTOR DE	Management of the street entering
BUDGET Actual budget Act	CITY OF WALKER - ENTERPRISE FUND GAS DEPARTMENT STATEMENT OF NET			PROJE	СТЕ	ED THROUGH 12	/31/23
REMAINING 1/0/1900 Remaining Variance	INCOME (LOSS) FROM OPERATIONS			Projected		Projected	
CHARGES FOR SERVICES \$ (3,097,343.92) \$8,868.58.60 \$ 418,558.60 4.95% Charges for Services (56,780.00) 237,626.67 2,626.67 0.01 Charges for Services (56,780.00) 237,626.67 2,626.67 0.01 (34,6162.25) 405,117.00 (244,883.00) (0,38) WASTE MANAGEMENT CNG (402,942.25) 405,117.00 (244,883.00) (0,38) WASTE MANAGEMENT CNG (402,942.25) 405,117.00 (244,256.33) (0,27) DELINQUENT CHARGES (15,708.17) 99,055.77 9,055.77 0,101 MISCELLANEOUS CHARGES 87,227.41 995,636.64 333,636.54 0.51 TOTAL OPERATING REVENUES (3,428,766.93) 10,595,994.58 518,994.58 5.15% DEPARTING EXPENSES (3,428,766.93) 10,595,994.58 518,994.58 5.15% DEPARTING EXPENSES (3,428,766.93) 10,595,994.58 (19,942.78) -2,44% PAYROLL TAXES AND BENEFITS 77,416.90 49,817.26 (39,317.26) -9,35% CONTRACT SERVICES 94,665.72 \$223,645.70 38,754.30 14,77% DEPRECIATION 10,900.00 10,900.00 14,45% EQUIPMENT EXPENSES 17,986.93 86,864.09 (3,884.09) -4,44% EQUIPMENT EXPENSES 17,986.93 86,864.09 (3,884.09) -1,75% MAINTENANCE (28,396.70) 239,3195.60 (101,695.60) -53,10% MAILTOLS AND SUPPLIES 5,399.79 14,400.28 1,799.72 11,11% MAINTENANCE 99,942.74 103,757.16 1,042.84 1,000.00 MISCELLANEOUS 28,178.16 \$5,762.45 13,737.55 19,21% MISURANCE 99,942.74 103,757.16 1,042.84 1,000.00 MISCELLANEOUS 28,178.16 \$5,762.45 13,737.55 19,21% MISURANCE 99,942.74 103,757.16 1,042.84 1,000.00 1,0					Α		%
CHARGES FOR SERVICES (3,097,343,92) \$8,868,558.60 \$418,558.60 4.95% Charges for Services (56,780.00) 237,626.67 2,626.67 0.01 fuel Adjustment (346,162.25) 405,117.00 (244,883.00) (0.38) WASTE MANAGEMENT CNG (402,942.25) 4642,743.67 (242,265.33) (0,27) DELINQUENT CHARGES (15,708.17) 99,055.77 0.010 MISCELLANEOUS CHARGES (15,708.17) 99,055.77 0.05 MISCELLANEOUS CHARGES 87,227.41 995,536.54 333,536.54 0.51 TOTAL OPERATING REVENUES (3,428,766.93) 10,595,994.58 518,994.58 5.15% TOTAL OPERATING REVENUES (3,428,766.93) 10,595,994.58 518,994.58 5.15% DEPARTING EXPENSES NATURAL GAS PURCHASES 1,948,11.04 793,942.78 (18,942.78) 2.44% PAYROLL TAXES AND BENEFITS 77,416.90 459,817.26 (39,317.26) 9.35% CONTRACT SERVICES 94,665.72 \$223,645.70 38,754.30 14,77% DEPRECIATION 1			<u>REMAINING</u>	<u>1/0/1900</u>		Remaining	<u>Variance</u>
Charges for Services	OPERATING REVENUES						
Charges for Services	CHARGES FOR SERVICES	\$	(3.097.343.92)	\$ 8.868.558.60	\$	418.558.60	4.95%
Fuel Adjustment		-			*		
WASTE MANAGEMENT CNG DELINQUENT CHARGES (15,708.17) 99,055.77 (242,266.33) (0.27) DELINQUENT CHARGES (15,708.17) 99,055.77 0,10 MISCELLANEOUS CHARGES (3,428,766.93) 10,595,994.58 518,994.58 5.15% OPERATING EXPENSES NATURAL GAS PURCHASES 2,187,241.79 4,222,178.47 144,821.53 3.32% SALARIES AND WAGGES 194,811.04 793,942.78 (18,942.78) 2.44% PAYROLL TAXES AND BENEFITS 77,416.90 459,817.26 (39,317.26) -9,35% CONTRACT SERVICES 94,665.72 \$223,645.70 38,754.30 14.77% EQUIPMENT EXPENSES 17,986.93 86,684.09 (3,684.09) -44.44% EQUIPMENT EXPENSES 17,986.93 86,684.09 (3,684.09) -4.44% MAINTENANCE (28,396.70) 293,195.60 (101,695.60) -53.10% SMALL TOOLS AND SUPPLIES (28,396.70) 293,195.60 (101,695.60) -53.10% SMALL TOOLS AND SUPPLIES (3,349.6) 11,534.53 6,465.47 35,922% OFFICE EXPENSE (3,371.70 8 13,310.56 389.44 1.00% MISCELLANEOUS (28,396.70) 293,195.60 (101,695.60) -53.10% SIMALL TOOLS AND SUPPLIES (3,399.79) 14,400.28 1,799.72 11.11% INSURANCE (99,942.74 103,757.16 1,042.84 1.00% MISCELLANEOUS (28,396.70) 293,195.60 (101,695.60) -53.10% SIMALL TOOLS AND SUPPLIES (3,399.79) 14,400.28 1,799.72 11.11% INSURANCE (99,942.74 103,757.16 1,042.84 1.00% MISCELLANEOUS (28,396.70) 293,195.60 (101,695.60) -53.10% SIMALL TOOLS AND SUPPLIES (3,599.79) 14,400.28 1,799.72 11.11% INSURANCE (99,942.74 103,757.16 1,042.84 1.00% MISCELLANEOUS (28,396.70) 293,195.60 (101,695.60) -53.10% SIMALL TOOLS AND SUPPLIES (3,599.79) 14,400.28 1,799.72 11.11% INSURANCE (90,942.74 103,757.16 1,042.84 1.00% MISCELLANEOUS (3,640.47 3.95) TOTAL OPERATING EXPENSE (3,717.08 13,310.56 389.44 2.44% PROFESSIONAL FEES (3,599.79) 14,400.28 1,799.72 11.11% INSURANCE (3,640.47 3.95) TOTAL OPERATING EXPENSE (3,640.47 3.95) TOTAL OPERATING EXPENSE (3,640.47 3.95) TOTAL OPERATING EXPENSE (3,640.47 3.95) TOTAL OPERATING EXPENSES (3,640.47 3.95) TOTAL OPERATING EXPENSES (3,40.47 3.95) TOTAL OPERATING EXPENSES (3,40.73 4.95) TOTAL OPERATING EXPENSES (3						A. C.	
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TOTAL OPERATING REVENUES 3,428,766.93) 10,595,994.58 518,994.58 5.15%	MISCELLANEOUS CHARGES		87,227.41	985,636.54			0.51
NATURAL GAS PURCHASES SALARIES AND WAGES SALARIES AND BENEFITS T7.416.90 459,817.26 CONTRACT SERVICES 94,665.72 \$223,645.70 38,754.30 14.77% CONTRACT SERVICES 94,665.72 \$223,645.70 38,754.30 14.77% EQUIPMENT EXPENSES 17,986.93 86,684.09 (3,684.09) 44.44% EQUIPMENT EXPENSES 17,986.93 86,684.09 (3,684.09) 44.44% EQUIPMENT RENTAL 3,434.96 14,753.39 (253.39) 1-1.75% MAINTENANCE (28,396.70) 293,195.60 (101,695.60) -53.10% SMALL TOOLS AND SUPPLIES 9,349.10 11,534.53 6,465.47 35,92% UTILITIES 5,399.79 14,400.28 17,797.2 11,11% INSURANCE 90,942.74 103,757.16 1,042.84 1,00% MISCELLANEOUS 28,178.16 \$57,762.45 13,737.55 19.21% OFFICE EXPENSE 3,717.08 13,310.56 389.44 2.84% PROFESSIONAL FEES 39,521.46 144,864.00 8,636.00 5,63% TELEPHONE EXPENSE 8,414.39 28,194.15 1,185.85 3,94% BAD DEBT EXPENSE 5,369.23 12,841.03 1,185.85 3,94% TOTAL OPERATING EXPENSES 2,738,052.59 6,481,601.45 55,098.55 OPERATING INCOME (LOSS) BEFORE DEPRECIATION (690,714.34) 4,114,393.13 574,093.13 DEPRECIATION (381,014.34) 3,846,704.75 616,104.75 ADD: NONOPERATING REVENUES (340,734.95) CONTRACT (41,019.39) -5.35% OPERATING INCOME (LOSS) BEFORE DEPRECIATION (381,014.34) 3,846,704.75 616,104.75 ADD: NONOPERATING REVENUES (340,734.95) CONTRACT (41,019.39) -5.35% CONTRACT (50,00) -5.35% CONTRA	TOTAL OPERATING REVENUES						
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DEPRECIATION							
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TELEPHONE EXPENSE 8,414.39 28,914.15 1,185.85 3.94% BAD DEBT EXPENSE 5,369.23 12,841.03 2,158.97 14.39% TOTAL OPERATING EXPENSES 2,738,052.59 6,481,601.45 55,098.55 0.84% OPERATING INCOME (LOSS) BEFORE DEPRECIATION (690,714.34) 4,114,393.13 574,093.13 574,093.13 OPERATING INCOME (LOSS) AFTER DEPRECIATION (381,014.34) 3,846,704.75 616,104.75 13.57% ADD: NONOPERATING REVENUES DONATIONS SOLOD TRANSFERS IN SOLOD TRANSFERS IN SOLOD TRANSFERS IN SOLOD TRANSFERS IN SOLOD TRANSFERS OUT 43,837.91 \$75,681.47 (81.47) -0.11% LESS: NONOPERATING EXPENSES TRANSFERS OUT 43,837.91 \$75,681.47 (81.47) -0.11% NONOPERATING EXPENSES 43,837.91 \$75,681.47 (81.47) -0.11% TRANSFERS OUT 1,415,000.00 3,575,000.00 - 0.00%							
BAD DEBT EXPENSE TOTAL OPERATING EXPENSES 5,369.23 12,841.03 2,158.97 14.39% OPERATING INCOME (LOSS) BEFORE DEPRECIATION (690,714.34) 4,114,393.13 574,093.13 DEPRECIATION 309,700.00 267,688.38 42,011.62 13.57% OPERATING INCOME (LOSS) AFTER DEPRECIATION (381,014.34) 3,846,704.75 616,104.75 ADD: NONOPERATING REVENUES DONATIONS DONATIONS DONATIONS SOLOD FRANSFERS IN SOLOD COLORS TRANSFERS OUT 43,837.91 S75,681.47 (81.47) S75,681.47 (81.47) S75,681.47 (81.47) SOLOD			·				
TOTAL OPERATING EXPENSES 2,738,052.59 6,481,601.45 55,098.55 0.84% OPERATING INCOME (LOSS) BEFORE DEPRECIATION (690,714.34) 4,114,393.13 574,093.13 13.57% OPERATING INCOME (LOSS) AFTER DEPRECIATION (39,700.00) 267,688.38 42,011.62 13.57% ADD: NONOPERATING REVENUES DONATIONS TRANSFERS IN (340,734.95) 725,480.61 (41,019.39) -5.35% DONATIONS TRANSFERS IN \$0.00 \$0.00 \$0.00 #DIV/0! LESS: NONOPERATING EXPENSES TRANSFERS OUT 43,837.91 \$75,681.47 (81.47) -0.11% TRANSFERS OUT 1,415,000.00 3,575,000.00 - 0.00%							
OPERATING INCOME (LOSS) BEFORE DEPRECIATION (690,714.34) 4,114,393.13 574,093.13 DEPRECIATION 309,700.00 267,688.38 42,011.62 13.57% OPERATING INCOME (LOSS) AFTER DEPRECIATION (381,014.34) 3,846,704.75 616,104.75 ADD: NONOPERATING REVENUES DONATIONS SOLUTIONS TRANSFERS IN \$0.00 - \$0.00 #DIV/0! LESS: NONOPERATING EXPENSES TRANSFERS OUT 43,837.91 \$75,681.47 (81.47) -0.11% TRANSFERS OUT 1,415,000.00 3,575,000.00 - 0.00%		_					
BEFORE DEPRECIATION (690,714.34) 4,114,393.13 574,093.13 DEPRECIATION 309,700.00 267,688.38 42,011.62 13.57% OPERATING INCOME (LOSS) AFTER DEPRECIATION (381,014.34) 3,846,704.75 616,104.75 ADD: NONOPERATING REVENUES DONATIONS	TOTAL OPERATING EXPENSES	-	2,738,052.59	6,481,601.45		55,098.55	0.84%
BEFORE DEPRECIATION (690,714.34) 4,114,393.13 574,093.13 DEPRECIATION 309,700.00 267,688.38 42,011.62 13.57% OPERATING INCOME (LOSS) AFTER DEPRECIATION (381,014.34) 3,846,704.75 616,104.75 ADD: NONOPERATING REVENUES DONATIONS	ODERATING INCOME (LOSS)						
DEPRECIATION 309,700.00 267,688.38 42,011.62 13.57% OPERATING INCOME (LOSS) AFTER DEPRECIATION (381,014.34) 3,846,704.75 616,104.75 ADD: NONOPERATING REVENUES DONATIONS TRANSFERS IN (340,734.95) \$0.00 725,480.61 \$0.00 (41,019.39) \$0.00 -5.35% \$0.00 #DIV/0! LESS: NONOPERATING EXPENSES TRANSFERS OUT 43,837.91 \$1,415,000.00 \$75,681.47 \$3,575,000.00 (81.47) \$-0.11% \$1,415,000.00 -0.00%			(690.714.34)	4.114.393.13		574.093 13	
OPERATING INCOME (LOSS)			(000,7 1 1.0 1)	1,111,000.10		07 1,000.10	
AFTER DEPRECIATION (381,014.34) 3,846,704.75 616,104.75 ADD: NONOPERATING REVENUES (340,734.95) 725,480.61 (41,019.39) -5.35% DONATIONS \$0.00 - \$0.00 #DIV/0! TRANSFERS IN \$0.00 \$0.00 \$0.00 #DIV/0! LESS: NONOPERATING EXPENSES 43,837.91 \$75,681.47 (81.47) -0.11% TRANSFERS OUT 1,415,000.00 3,575,000.00 - 0.00%	DEPRECIATION		309,700.00	267,688.38		42,011.62	13.57%
ADD: NONOPERATING REVENUES DONATIONS TRANSFERS IN \$0.00 \$0.0		-					
NONOPERATING REVENUES (340,734.95) 725,480.61 (41,019.39) -5.35% DONATIONS \$0.00 - \$0.00 #DIV/0! TRANSFERS IN \$0.00 \$0.00 \$0.00 #DIV/0! LESS: NONOPERATING EXPENSES 43,837.91 \$75,681.47 (81.47) -0.11% TRANSFERS OUT 1,415,000.00 3,575,000.00 - 0.00%	AFTER DEPRECIATION		(381,014.34)	3,846,704.75		616,104.75	
DONATIONS TRANSFERS IN \$0.00 - \$0.00 #DIV/0! LESS: NONOPERATING EXPENSES TRANSFERS OUT 43,837.91 \$75,681.47 (81.47) -0.11% 1,415,000.00 3,575,000.00 - 0.00%	ADD:						
DONATIONS TRANSFERS IN \$0.00 - \$0.00 #DIV/0! LESS: NONOPERATING EXPENSES TRANSFERS OUT 43,837.91 \$75,681.47 (81.47) -0.11% 1,415,000.00 3,575,000.00 - 0.00%	NONOPERATING REVENUES		(340,734.95)	725,480.61		(41,019.39)	-5.35%
LESS: NONOPERATING EXPENSES TRANSFERS OUT 43,837.91 \$75,681.47 (81.47) -0.11% 1,415,000.00 3,575,000.00 - 0.00%	DONATIONS			_			#DIV/0!
NONOPERATING EXPENSES 43,837.91 \$75,681.47 (81.47) -0.11% TRANSFERS OUT 1,415,000.00 3,575,000.00 - 0.00%	TRANSFERS IN			\$0.00			#DIV/0!
NONOPERATING EXPENSES 43,837.91 \$75,681.47 (81.47) -0.11% TRANSFERS OUT 1,415,000.00 3,575,000.00 - 0.00%	LESS:						
TRANSFERS OUT 1,415,000.00 3,575,000.00 - 0.00%			A2 827 Q1	\$75 691 47		(21.47)	0.110/
						(01.47)	
GAS DEPARTMENT NET INCOME (LOSS) \$ 737,088.62 \$ 921,503.89 \$ 575,003.89	TANIO LIGOT		1,413,000.00	3,373,000.00		-	0.00%
	GAS DEPARTMENT NET INCOME (LOSS)	\$	737,088.62	\$ 921,503.89	\$	575,003.89	

CITY OF WALKER - ENTERPRISE FUND	21	ı				FOR PERIOD E	NDED 09/30/23
SEWER DEPARTMENT STATEMENT OF NET						TORTERIODE	
INCOME (LOSS) FROM OPERATIONS		PRIOR		CURRENT			
		YEAR		YEAR		ORIGINAL	
		9/30/2022		9/30/2023		BUDGET	BUDGET
OPERATING REVENUES							
014000000000000000000000000000000000000	_	004 005 00					
CHARGES FOR SERVICES	\$	801,895.69	\$	892,912.61	\$	1,120,000.00	\$ 1,120,000.00
WASTE MANAGEMENT FEES-CHEMICALS				-		-	
DELINQUENT CHARGES		10,157.81		15,146.13		13,500.00	13,500.00
MISCELLANEOUS CHARGES		6,114.23		15,097.62		8,400.00	8,400.00
TOTAL OPERATING REVENUES	-	818,167.73		923,156.36		1,141,900.00	1,141,900.00
OPERATING EXPENSES							
SALARIES AND WAGES		291,582.81		280,583.61		420,000.00	420,000.00
PAYROLL TAXES AND BENEFITS		120,378.91		163,389.41		173,200.00	173,200.00
CONTRACT SERVICES		17,498.05		13,812.32		25,000.00	25,000.00
EQUIPMENT EXPENSES		5,973.66		14,329.51		9,200.00	9,200.00
EQUIPMENT RENTAL		37,877.09		36,923.38		80,000.00	80,000.00
LAB FEES		31,595.31		103,395.98		45,000.00	45,000.00
MAINTENANCE							
		350,523.18		156,590.49		489,700.00	489,700.00
MAINTENANCE-WASTE MGMT CHEMICALS		-		10 015 04		-	-
SMALL TOOLS AND SUPPLIES		18,547.05		10,215.84		23,000.00	23,000.00
UTILITIES		118,693.31		109,985.73		166,000.00	166,000.00
INSURANCE		65,050.97		11,855.13		75,800.00	75,800.00
MISCELLANEOUS		13,596.00		13,582.34		20,750.00	20,750.00
OFFICE EXPENSE		3,252.83		6,523.96		4,600.00	4,600.00
PROFESSIONAL FEES		70,208.17		33,002.19		60,000.00	60,000.00
TELEPHONE EXPENSE		8,014.63		8,186.15		12,500.00	12,500.00
BAD DEBT EXPENSE		1,878.74		2,647.10		3,100.00	3,100.00
TOTAL OPERATING EXPENSES		1,154,670.71		965,023.14		1,607,850.00	1,607,850.00
OPERATING INCOME (LOSS)							
BEFORE DEPRECIATION		(336,502.98)		(41,866.78)		(465,950.00)	(465,950.00)
DEPRECIATION		-1		<u> </u>		398,000.00	398,000.00
OPERATING INCOME (LOSS)							
AFTER DEPRECIATION		(336,502.98)		(41,866.78)		(863,950.00)	(863,950.00)
ADD:							
NONOPERATING REVENUES		198,173.78		164,521.17		750,775.00	750,775.00
TRANSFERS IN		720,000.00		720,000.00		1,790,000.00	1,971,892.00
							70
LESS:		44.044.00		0.000.01		00 000 00	00 000 00
NONOPERATING EXPENSES	_	11,841.03	Φ.	9,993.04	Φ.	22,000.00	22,000.00
SEWER DEPARTMENT NET INCOME (LOSS)	<u>\$</u>	569,829.77	\$	832,661.35	\$	1,654,825.00	\$ 1,836,717.00

CITY OF WALKER - ENTERPRISE FUND			_				
SEWER DEPARTMENT STATEMENT OF NET				PROJEC	CTED	THROUGH 12/3	31/23
INCOME (LOSS) FROM OPERATIONS				Projected		Projected	
		BUDGET		Actual	Ar	nnual Budget	%
	F	REMAINING		1/0/1900		Remaining	Variance
OPERATING REVENUES							
0114 0000 000 000 000		(000 000 000)					
CHARGES FOR SERVICES	\$	(227,087.39)	\$	1,066,307.18	\$	(53,692.82)	-4.79%
WASTE MANAGEMENT FEES-CHEMICALS		-		-		-	#DIV/0!
DELINQUENT CHARGES		1,646.13		20,194.84		6,694.84	49.59%
MISCELLANEOUS CHARGES	0	6,697.62		20,130.16		11,730.16	139.64%
TOTAL OPERATING REVENUES	79	(218,743.64)		1,106,632.18		(35,267.82)	-3.09%
OPERATING EXPENSES							
SALARIES AND WAGES		139,416.39		383,956.52		36,043.48	8.58%
PAYROLL TAXES AND BENEFITS		9,810.59		218,780.53		(45,580.53)	-26.32%
CONTRACT SERVICES		11,187.68		18,416.43		6,583.57	26.33%
EQUIPMENT EXPENSES		(5,129.51)		19,106.01		(9,906.01)	-107.67%
EQUIPMENT RENTAL		43,076.62		49,231.17		30,768.83	38.46%
LAB FEES		(58,395.98)		137,861.31		(92,861.31)	-206.36%
MAINTENANCE		333,109.51		208,787.33		280,912.67	57.36%
MAINTENANCE-WASTE MGMT CHEMICALS		-		200,707.00		200,012.07	#DIV/0!
SMALL TOOLS AND SUPPLIES		12,784.16		13,621.12		9,378.88	40.78%
UTILITIES		56,014.27		146,647.64		19,352.36	11.66%
INSURANCE		63,944.87		67,935.37		7,864.63	10.38%
MISCELLANEOUS		7,167.66		17,457.59		3,292.41	15.87%
OFFICE EXPENSE		(1,923.96)		8,698.62		(4,098.62)	-89.10%
PROFESSIONAL FEES		26,997.81		39,985.70		20,014.30	33.36%
TELEPHONE EXPENSE		4,313.85		10,914.87		1,585.13	12.68%
BAD DEBT EXPENSE		452.90		3,529.47		(429.47)	-13.85%
TOTAL OPERATING EXPENSES		642,826.86	-	1,344,929.68		262,920.32	16.35%
OPERATING INCOME (LOSS)							
BEFORE DEPRECIATION		424,083.22		(238,297.50)		227,652.50	
DEPRECIATION		398,000.00		380,585.17		17,414.83	4.38%
OPERATING INCOME (LOSS)						3.2	
AFTER DEPRECIATION		822,083.22		(618,882.67)		245,067.33	
ADD:		/F00 050 00°		740 700 50		(0.075.10)	10 man 2
NONOPERATING REVENUES		(586,253.83)		746,799.58		(3,975.42)	-0.53%
TRANSFERS IN		(1,251,892.00)		1,971,892.00		+	0.00%
LESS:							
NONOPERATING EXPENSES		12,006.96		19,972.86		2,027.14	9.21%
SEWER DEPARTMENT NET INCOME (LOSS)	\$	(1,004,055.65)	\$	2,079,836.05	\$	243,119.05	5.2.70
		<u> </u>	=				

CITY OF WALKER - ENTERPRISE FUND WATER DEPARTMENT STATEMENT OF NET			FOR PERIOD	ENDED 09/30/23
NCOME (LOSS) FROM OPERATIONS	PRIOR	CURRENT		
	YEAR	YEAR	ORIGINAL	
	9/30/2022	9/30/2023	BUDGET	BUDGET
OPERATING REVENUES				
CHARGES FOR SERVICES	\$ 1,281,814.38	\$ 1,471,140.90	\$ 1,835,000.00	\$ 1,835,000.00
DELINQUENT CHARGES	18,902.74	23,549.47	25,000.00	25,000.00
MISCELLANEOUS CHARGES	154,864.00	174,497.16	211,000.00	211,000.00
TOTAL OPERATING REVENUES	1,455,581.12	1,669,187.53	2,071,000.00	2,071,000.00
PERATING EXPENSES				
SALARIES AND WAGES	246,692.59	287,258.64	340,000.00	340,000.00
PAYROLL TAXES AND BENEFITS	100,522.32	87,405.98	145,000.00	145,000.00
CONTRACT SERVICES DEPRECIATION	331,970.05	333,477.39	444,000.00	444,000.00
EQUIPMENT EXPENSES	29,063.98	19,186.20	41,000.00	41,000.00
EQUIPMENT RENTAL	9,016.91	9,854.30	13,100.00	13,100.00
LAB FEES	307.50	7,400.00	20,000.00	20,000.00
MAINTENANCE	429,505.88	507,839.25	532,800.00	532,800.0
SMALL TOOLS AND SUPPLIES	9,991.53	8,908.88	16,000.00	16,000.0
UTILITIES	71,074.22	60,334.84	99,000.00	99,000.0
INSURANCE	38,691.65	10,332.38	67,500.00	67,500.0
MISCELLANEOUS	35,303.45	35,290.44	66,800.00	66,800.0
OFFICE EXPENSE	8,272.73	8,248.26	10,000.00	10,000.0
PROFESSIONAL FEES	74,192.24	180,496.16	37,500.00	37,500.0
TELEPHONE EXPENSE	9,714.51	9,510.21	13,500.00	13,500.0
BAD DEBT EXPENSE	5,103.05	5,777.74	7,500.00	7,500.0
TOTAL OPERATING EXPENSES	1,399,422.61	1,571,320.67	1,853,700.00	1,853,700.00
OPERATING INCOME (LOSS)				
BEFORE DEPRECIATION	56,158.51	97,866.86	217,300.00	217,300.00
DEPRECIATION	-	-	277,000.00	277,000.00
OPERATING INCOME (LOSS) AFTER DEPRECIATION	56,158.51	97,866.86	(59,700.00)	(59,700.00
ADD:				
NONOPERATING REVENUES	137,666.84	168,831.77	267,500.00	267,500.0
TRANSFERS IN	-	-	-	-
DONATIONS	-	-	-) -
LESS:				
NONOPERATING EXPENSES	12,625.22	14,179.50	37,000.00	37,000.0
TRANSFERS OUT	-	-	-	-

CITY OF WALKER - ENTERPRISE FUND		Г	PROJEC ¹	TED THROUGH 12/31	/23
WATER DEPARTMENT STATEMENT OF NET		L			
INCOME (LOSS) FROM OPERATIONS			Projected	Projected	
	BUDGET		Actual	Annual Budget	%
	<u>REMAINING</u>		<u>1/0/1900</u>	Remaining	<u>Variance</u>
OPERATING REVENUES					
CHARGES FOR SERVICES	\$ (363,859.10)	\$	1,715,724.23	\$ (119,275.77)	-6.50%
DELINQUENT CHARGES	(1,450.53)	Ψ	31,399.29	6,399.29	25.60%
MISCELLANEOUS CHARGES					
TOTAL OPERATING REVENUES	(36,502.84)	-	232,662.89	21,662.89	10.27%
TOTAL OPERATING REVENUES	(401,812.47)		1,979,786.41	(91,213.59)	-4.40%
OPERATING EXPENSES					
SALARIES AND WAGES	52,741.36		393,090.77	(53,090.77)	-15.61%
PAYROLL TAXES AND BENEFITS	57,594.02		117,533.22	27,466.78	18.94%
CONTRACT SERVICES	110,522.61		444,636.52	(636.52)	-0.14%
DEPRECIATION	-		-	(000.02)	#DIV/0!
EQUIPMENT EXPENSES	21,813.80		25,581.60	15,418.40	37.61%
EQUIPMENT RENTAL	3,245.70		13,139.07	(39.07)	-0.30%
LAB FEES	12,600.00		9,866.67	10,133.33	50.67%
MAINTENANCE	24,960.75				
			656,612.34	(123,812.34)	-23.24%
SMALL TOOLS AND SUPPLIES	7,091.12		11,878.51	4,121.49	25.76%
UTILITIES	38,665.16		80,446.45	18,553.55	18.74%
INSURANCE	57,167.62		61,833.68	5,666.32	8.39%
MISCELLANEOUS	31,509.56		47,053.92	19,746.08	29.56%
OFFICE EXPENSE	1,751.74		10,997.68	(997.68)	-9.98%
PROFESSIONAL FEES	(142,996.16)		236,828.31	(199,328.31)	-531.54%
TELEPHONE EXPENSE	3,989.79		12,680.28	819.72	6.07%
BAD DEBT EXPENSE	1,722.26		7,703.65	(203.65)	-2.72%
TOTAL OPERATING EXPENSES	282,379.33		2,129,882.67	(276,182.67)	-14.90%
OPERATING INCOME (LOSS)					
BEFORE DEPRECIATION	(119,433.14)		(150,096.26)	(367,396.26)	
BEI ONE BEI NEOIMION	(110,400.14)		(100,000.20)	(307,330.20)	
DEPRECIATION	277,000.00		255,289.62	21,710.38	7.84%
OPERATING INCOME (LOSS)		-			
AFTER DEPRECIATION	157,566.86		(405,385.88)	(345,685.88)	
ADD:					
NONOPERATING REVENUES	(98,668.23)		264,959.65	(2,540.35)	-0.95%
TRANSFERS IN	(30,000.23)		204,333.03	(2,040.00)	#DIV/0!
	-		-	-	
DONATIONS	-		-	-	#DIV/0!
LESS:					
NONOPERATING EXPENSES	22,820.50		26,515.00	10,485.00	28.34%
TRANSFERS OUT	-		=	-	#DIV/0!
WATER DEPARTMENT NET INCOME (LOSS)	\$ 81,719.13	\$	(166,941.23)	\$ (337,741.23)	
		_			

CITY OF WALKER - ENTERPRISE FUND GARBAGE DEPARTMENT STATEMENT OF NET				F	OR PERIOD E	ND	ED 09/30/23	
INCOME (LOSS) FROM OPERATIONS	PRIOR YEAR 9/30/2022		CURRENT YEAR 9/30/2023		ORIGINAL BUDGET		BUDGET	BUDGET REMAINING
OPERATING REVENUES	0/00/2022		0/00/2020		<u>BODOLT</u>		<u>BODOL1</u>	INCIMI WINING
CHARGES FOR SERVICES DELINQUENT CHARGES MISCELLANEOUS CHARGES TOTAL OPERATING REVENUES	\$ 310,546.93 4,276.28 131.12 314,954.33	\$	310,144.93 4,743.61 91.26 314,979.80	\$	430,000.00 6,000.00 200.00 436,200.00	\$	430,000.00 6,000.00 200.00 436,200.00	\$ (119,855.07) (1,256.39) (108.74) (121,220.20)
OPERATING EXPENSES								
SALARIES AND WAGES PAYROLL TAXES AND BENEFITS CONTRACT SERVICES DEPRECIATION EQUIPMENT EXPENSES EQUIPMENT RENTAL LAB FEES MAINTENANCE SMALL TOOLS AND SUPPLIES UTILITIES INSURANCE MISCELLANEOUS OFFICE EXPENSE PROFESSIONAL FEES TELEPHONE EXPENSE BAD DEBT EXPENSE TOTAL OPERATING EXPENSES OPERATING INCOME (LOSS)	337,114.60 - - - - - - - - - - - - -		348,925.71 - - - - - - - - 2,781.15 - 695.60 352,402.46 (37,422.66)		- 430,000.00 - - - - - - - 2,500.00 - 1,400.00 433,900.00 2,300.00		430,000.00 - - - - - - - - - 2,500.00 - 1,400.00 433,900.00 2,300.00	- 81,074.29 - - - - - - (281.15) - (281.15) - 704.40 81,497.54 (39,722.66)
ADD: NONOPERATING REVENUES TRANSFERS IN			-		-			
LESS: NONOPERATING EXPENSES TRANSFERS OUT GARBAGE DEPARTMENT NET INCOME (LOSS)	\$ (25,494.40)) \$	(37,422.66)	\$	2,300.00	\$	2,300.00	\$ (39,722.66)

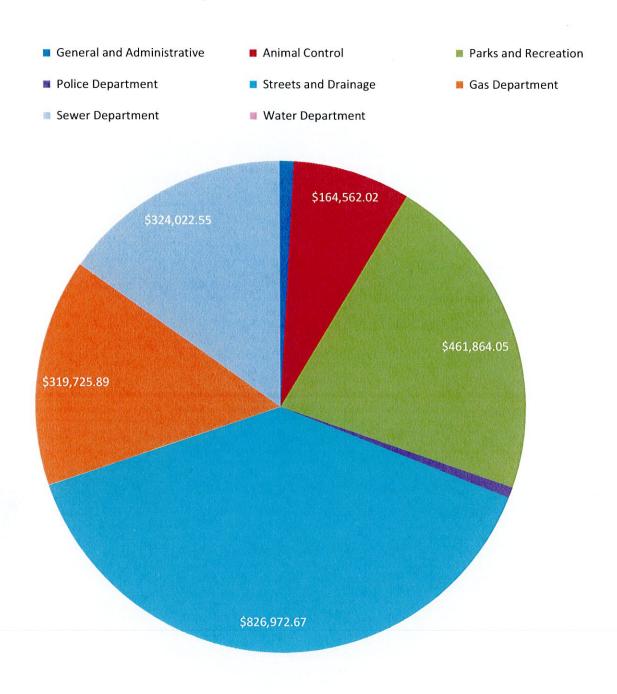
CARRACE DEPARTMENT STATEMENT OF NET		PROJEC [*]	TED TI	HROUGH 12/3	1/23
GARBAGE DEPARTMENT STATEMENT OF NET					
INCOME (LOSS) FROM OPERATIONS		Projected		rojected	
		Actual		ual Budget	%
		<u>1/0/1900</u>	Re	emaining	<u>Variance</u>
OPERATING REVENUES					
CHARGES FOR SERVICES	\$	412,599.33	\$	(17,400.67)	-4.05%
DELINQUENT CHARGES	10.50	6,324.81		324.81	5.41%
MISCELLANEOUS CHARGES		121.68		(78.32)	-39.16%
TOTAL OPERATING REVENUES		419,045.82		(17,154.18)	-3.93%
OPERATING EXPENSES	,				
SALARIES AND WAGES		-		-7	
PAYROLL TAXES AND BENEFITS				-	
CONTRACT SERVICES		435,330.32		(5,330.32)	-1.24%
DEPRECIATION		_		-	#DIV/0!
EQUIPMENT EXPENSES		-		-	#DIV/0!
EQUIPMENT RENTAL		-		-	#DIV/0!
LAB FEES		= 1		·-	#DIV/0!
MAINTENANCE					
SMALL TOOLS AND SUPPLIES		<u>=</u> (#DIV/0!
UTILITIES		_		-	#DIV/0!
INSURANCE		-			
MISCELLANEOUS		-		-	#DIV/0!
OFFICE EXPENSE		a.			#DIV/0!
PROFESSIONAL FEES		2,781.15		(281.15)	-11.25%
TELEPHONE EXPENSE		_		=	#DIV/0!
BAD DEBT EXPENSE		927.47		472.53	33.75%
TOTAL OPERATING EXPENSES	***************************************	439,038.94		(5,138.94)	-1.18%
OPERATING INCOME (LOSS)		(19,993.12)		(22,293.12)	
ADD:					
NONOPERATING REVENUES		_		_	#DIV/0!
TRANSFERS IN		-		-	#DIV/0!
1500.					
LESS: NONOPERATING EXPENSES					#DIV/0!
TRANSFERS OUT				□ 0	#DIV/0! #DIV/0!
GARBAGE DEPARTMENT NET INCOME (LOSS)	\$	(19,993.12)	\$	(22 202 42)	#017/0!
GANDAGE DEFARTIMENT NET INCOME (LOSS)	_ D _	(19,993.12)	Φ	(22,293.12)	

Capital Outlay

Total Costs through

September 30, 2023

\$2,143,528.60



TY OF WALKER - GENERAL FUND	SAPITAL OUTLAY DETAIL
CIT	CAPI

FOR PERIOD ENDED 09/30/23

BUDGET REMAINING	516.50 (527.57)	135,514.48 (76.50)	(7,281.29) (3,437.97) (240,970.81) (76.50) (3,038.98) 2,941.50 (7,901.96)	(15,468.39)	12,694.92 2,890.00 84,300.00 (13,457.68) 21,069.00 970,886.70 326,453.25 560,000.00 (51,100.00) 181,892.00 (650.36)
CURRENT YR BUDGET	20,000.00	300,000.00	160,000.00 35,000.00 15,000.00	•	50,000.00 262,000.00 84,300.00 15,000.00 40,000.00 980,868.10 747,890.40 560,000.00
CURRENT YR	19,483.50 527.57	164,485.52 76.50	7,281.29 3,437.97 400,970.81 76.50 38,038.98 12,058.50 7,901.96	15,468.39	37,305.08 259,110.00 28,457.68 18,931.00 9,981.40 421,437.15 51,100.00
PRIOR YRS COSTS		26,839.17	73,039.93		260,330.43 114,097.80 13,191.26 45,828.00
TOTAL	19,483.50 527.57	191,324.69 76.50	80,321.22 400,970.81 76.50 38,038.98 12,058.50 7,901.96	15,468.39	37,305.08 259,110.00 28,457.68 18,931.00 270,311.83 535,534.95 13,191.26 96,928.00
					Lane
Description	Community Recreational Center Phase II Enterprise Vehicles	Animal Control Shelter Enterprise Vehicles	Stafford House First Responder Monument Parks and Recreation Lighting Enterprise Vehicles Cabin Air Tractor for Parks and Recreation Utility Vehicle for Parks and Recreation Utility Vehicle for Ballfields Gator Utility Vehicle	Enterprise Vehicles	Kubota MX600HSTC Energreen Aspen Tractor Rotary Boom for Tractor Utility Vehicle Side by Side Streets Fencing for Laydown yard Widen and Overlay of Pendarvis Lane Phase I Aydell Lane Road Improvements Burgess Avenue Sidewalk High School to Peak Lane Aydell Lane Bridge Replacement Vacuum Truck Enterprise Vehicles
Dept	Community Recreational Center Phase II Admin Enterprise Vehicles	2-Animal Control Animal Control Shelter 2-Animal Control Enterprise Vehicles	nument on Lighting r Parks and riks and Re illfields	4-Police Enterprise Vehicles	5-Streets Kubota MX600HSTC 5-Streets Energreen Aspen Tractor 5-Streets Rotary Boom for Tractor 5-Streets Utility Vehicle Side by Side Streets 5-Streets Widen and Overlay of Pendarvis Lane Phase I 5-Streets Burgess Avenue Sidewalk High School to Peak 5-Streets Aydell Lane Bridge Replacement 5-Streets Vacuum Truck 5-Streets Enterprise Vehicles
			Stafford House First Responder Monument Parks and Recreation Lighting Enterprise Vehicles Cabin Air Tractor for Parks and Utility Vehicle for Parks and Re Utility Vehicle for Ballfields Gator Utility Vehicle		Kubota MX600HSTC Energreen Aspen Tractor Rotary Boom for Tractor Utility Vehicle Side by Side Stri Fencing for Laydown yard Widen and Overlay of Pendary Aydell Lane Road improvemer Burgess Avenue Sidewalk Higl Aydell Lane Bridge Replaceme Vacuum Truck Enterprise Vehicles

1,955,170.34

3,451,950.50

1,496,780.16

533,326.59

2,026,668.78

TOTAL GENERAL FUND CAPITAL OUTLAY

CITY OF WALKER - ENTERPRISE FUND	CAPITAL OUTLAY DETAIL
CITY OF	CAPITAL

FOR PERIOD ENDED 09/30/23

BUDGET REMAINING	354,150.00 68,000.00	174,132.00	123,972.50	49,831.12	28,000.00	126,230.00	103,900.00	32,000.00	(12,669.36)	11,869.10	(18,931.00)	(6,260.25)	(3,000.00)	300,000.00	(134,552.50)	11,170.67	32,880.00	4,091.78	300,000.00	426,475.00	(7,612.50)	1	•	1	1
TOTAL BUDGET	354,150.00 68,000.00	226,000.00	130,000.00	220,000.00	28,000.00	131,900.00	103,900.00	32,000.00		00.000,09	•	1	•	300,000.00	•	60,000.00	60,000.00	110,000.00	300,000.00	426,475.00	•	•	1	•	1
TOTAL	9,850.00	51,868.00	16,793.36	202,008.58	•	5,670.00	•	•	12,669.36	48,130.90	18,931.00	6,260.25	3,000.00	I	134,552.50	48,829,33	27,120.00	105,908.22	•	Î	347,637.33	•	ı	ı	•
CURRENT YR COSTS		51,868.00	6,027.50	170,168.88		5,670.00			12,669.36	48,130.90	18,931.00	6,260.25	3,000.00		134,552.50	48 829 33	27,120.00	105,908.22			7,612.50	•	1	ı	•
PRIOR YRS COSTS	9,850.00		10,765.86	31,839.70																	340,024.83	•	1	ı	
			+						Ħ																
Description	Gas Relocate Cane Market Road Bridges Gas Line extension Simms Road	Gas extension Dogwood Estates	Gas Relocate Eden Church Road at Lockhart	Gas Line Improvements Amite Church Road	Gas Line extension Calvin Underwood Road	Gas line extension Cook Road Phase I	Gas line extension Cook Road Phase II	Gas line extension Duff Road	Gas line extension Magnolia Beach and Lockhart	Gas Excavator	Fence Laydown Yard	Enterprise Vehicles	Gas Extension Hwy 16	Relocate sewer Fletcher Lane	Relocate sewer Avdell Lane	Sewer Excavator	Sewer Bucket Truck	Sewer Backhoe	Sewer Digester for capacity increase	Sewer Infiltration Mitigation Project	Sewer Below I-12				
Dept	6-Gas Gas Relocate Cane Market Road Bridges 6-Gas Gas Line extension Simms Road		Gas Relocate Eden Church Road at											7-Sewer Relocate sewer Fletcher Lane											
		6-Gas	6-Gas Gas Relocate Eden Church Road at	6-Gas	6-Gas		6-Gas			6-Gas					7-Sewer	7-Sewer				7-Sewer	7-Sewer				

646,748.44 \$1,039,228.83 \$2,610,425.00 \$1,963,676.56

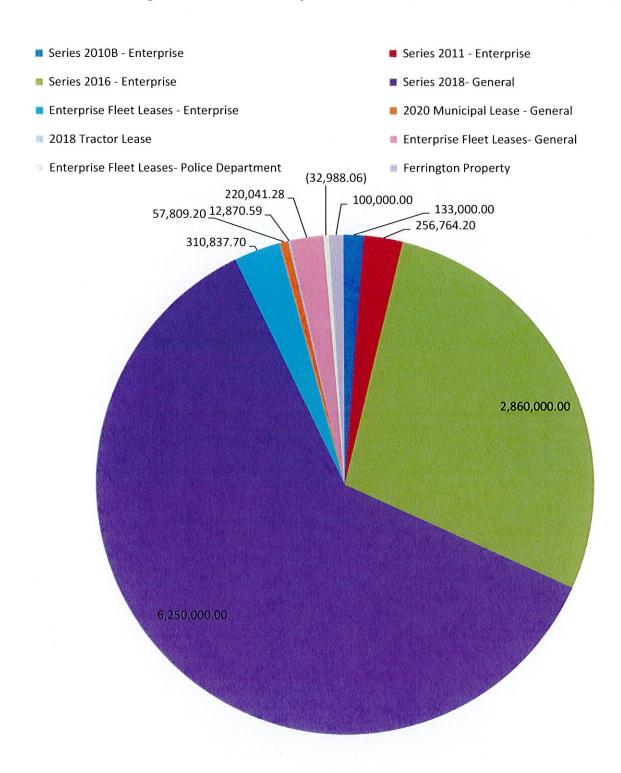
TOTAL ENTERPRISE FUND CAPITAL OUTLAY 392,480.39

Debt Service

Total Outstanding as of

September 30, 2023

10,168,334.91



CITY OF WALKE	CITY OF WALKER - GENERAL AND SPECIAL REVENUE FUNDS			FOR PERIOD	FOR PERIOD ENDED 09/30/23		
DEBI SERVICE DE LAIL	ר אר היא לא היא היא היא היא היא היא היא היא היא הי			i i	40.000		ONIGNATION
Bond	Description	PRINCIPAL PAYMENTS	BUDGET	BUDGE I REMAINING	12/31/2022 <u>Principal</u>	Payments	9/30/2023
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	С	₩	· У	, ss	ι ω	•
Series 2018	Louisiana Local Government Environmental Facilites and Community Development Authority Revenue Bonds (City of Walker - City Hall Project), Series 2018	•	140,000.00	140,000.00	6,250,000.00	t	6,250,000.00
2023 Lease	Municipal Lease Program. Police Units	32,988.06	45,000.00	12,011.94		32,988.06	(32,988.06)
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.	33,434.80	42,000.00	8,565.20	91,244.00	33,434.80	57,809.20
Enterprise Leases	Enterprise Vehicle Lease Program	114,808.45	79,000.00	(35,808.45)	334,849.73	114,808.45	220,041.28
2018 Lease	Municipal Tractor Lease	37,753.41	48,000.00	10,246.59	50,624.00	37,753.41	12,870.59
Ferrington Property	Ferrigton Property 10-Year Annual Payment Schedule (Pmt 2)	20,000.00	20,000.00		120,000.00	20,000.00	100,000.00
	TOTAL GENERAL AND SPECIAL REVENUE FUNDS DEBT SERVICE	238,984.72	374,000.00	135,015.28		ı	6,607,733.01

OND	
INTERPRISE FUND	
/ALKER - E	RVICE DETA
CITY OF M	DEBT SEF

FOR PERIOD ENDED 09/30/23

OUTSTANDING <u>9/30/2023</u>	2,860,000.00	133,000.00	256,764.20	310,837.70	•	3,560,601.90
Outstanding C	\$540,000.00 \$ 540,000.00 \$4,536,000.00 \$2,860,000.00 \$ 2,860,000.00	153,000.00	291,764.20	412,442.00	ı	
Original <u>Principal</u>	\$ 4,536,000.00	364,000.00	675,141.20	330,804.53	1	
BUDGET REMAINING	\$ 540,000.00	. '		(1,604.30)	1	538,395.70
ORIGINAL BUDGET	\$ 540,000.00	20,000.00	35,000.00	100,000.00	,	695,000.00
PRINCIPAL PAYMENTS		20,000.00	35,000.00	101,604.30	•	156,604.30
Description	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	State of Louisiana Combined Utilities Revenue Bonds. Greenwhich Village water project. Total bond issue \$364,000.	State of Louisiana Combined Utilities Revenue Bonds. East Side sewer force main. Total bond issue \$750,000.	Enterprise Leasing Vehicles		TOTAL ENTERPRISE FUND DEBT SERVICE
Bond	Series 2016	Series 2010B	Series 2011	Enterprise Leases		

General Fixed Assets and Long Term Debt

CITY OF WALKER GENERAL FIXED ASSETS BALANCE SHEET As of September 30, 2023

	Current Month	Prior Year
ASSETS		
Land	\$ 2,891,154.00	\$ 2,891,154.00
Land - Servitude	\$ 111,786.00	\$ 111,786.00
Land Improvements	959,355.36	959,355.36
Accumulated Depreciation - Land Improvem	(340,727.20)	(340,727.20)
Buildings	7,178,626.55	7,178,626.55
Accumulated Depreciation - Buildings	(1,259,093.91)	(1,259,093.91)
Vehicles	998,631.32	998,631.32
Accumulated Depreciation - Vehicles	(878,932.33)	(878,932.33)
Heavy Equipment	1,080,611.41	1,080,611.41
Accumulated Depreciation - Heavy Equipme	(768,808.93)	(768,808.93)
Small Equipment	362,379.12	362,379.12
Accumulated Depreciation - Small Equipme	(305,395.36)	(305,395.36)
Recreational Equipment	468,113.56	468,113.56
Accumulated Depreciation - Recreational	(379,901.73)	(379,901.73)
Furniture and Fixtures	26,161.36	26,161.36
Accumulated Depreciation - Furniture and	(26,161.36)	(26,161.36)
Streets Infrastructure	4,795,015.59	4,795,015.59
Accumulated Depreciation - Streets Infra	(1,958,217.06)	(1,958,217.06)
Law Enforcement Equipment	54,390.00	54,390.00
Accumulated Depreciation - Law Enf Equip	(50,179.90)	(50,179.90)
Technology	209,063.47	209,063.47
Accumulated Depreciation - Technology	(209,063.68)	(209,063.68)
Construction in Progress	11,053,687.32	11,053,687.32
Leased Assets	463,824.00	463,824.00
Accumulated Amortization	(119,226.00)	(119,226.00)
	(,,	(,,
TOTAL FUND ASSETS	\$24,357,091.60	\$ 24,357,091.60
LIABILITIES		
TOTAL LIABILITIES		-
FUND BALANCE		
Investment in Capital Assets, Net of Rel	\$24,227.905.60	\$ 24,227,905.60
Contributed Capital	129,186.00	
Unreserved		
NET PROFIT LOSS		<u> </u>
TOTAL FUND BALANCE	\$24,357,091.60	\$ 24 257 001 60

CITY OF WALKER GENERAL LONG TERM DEBT BALANCE SHEET As of September 30, 2023

	Current Month	Prior Month	Prior Year
ASSETS Bond Discounts L/T	\$ -	\$ -	\$ -
Bond Discounts L/T	\$ 21,017.35	\$ 21,499.35	\$ 21,017.35
Bond Discounts L/T	\$ -	\$ -	\$ -
Bond Discounts L/T	\$ 24,422.98	\$ 24,970.98	\$ 24,422.98
Bond Discounts L/T	\$ -	\$ -	\$ -
Bond Discoulits 1// 1	<u>-</u>	3 -	
TOTAL FUND ASSETS	45,440.33	46,470.33	45,440.33
LIABILITIES			
Accrued Interest Payable	42,030.35	42,913.35	42,030.35
Accrued Vacation Payable - Current Portion	73,993.04	64,384.01	73,993.04
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		-	-
2016 Premium on Bond	-	-	-
2016 Bond Discounts	(482.00)	(482.00)	(482.00)
2017 Municipal Lease S/T	-	37,712.00	-
2018 City Hall Building - Current Portion	140,000.00	140,000.00	140,000.00
2018 Enterprise S/T	136,731.27	97,576.27	136,731,27
2018 Tractor Lease S/T	50,624.00	48,393.00	50,624.00
Ferrington Place - S/T	20,000.00	20,000.00	20,000.00
2020 Municipal Lease S/T	44,786.00	43,172.00	44,786.00
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	- 0.20
2014 Municipal Lease L/T	(0.24)	(0.24)	0,30 (0.24)
2015 Multicipal Lease L/T 2016 Utility Revenue Bonds L/T Portion	(0.24)	(0.24)	(0.24)
2016 Utility Revenue Bonds -Premium	-	<u> </u>	=
2017 Municipal Lease L/T		-	-
City Hall Bonds - L/T Portion	6,110,000.00	6,250,000.00	6,110,000.00
2018 Enterprise L/T	198,118.46	195,073.46	198,118.46
2018 Tractor Lease L/T	170,110.10	50,624.00	-
Ferrington Place L/T	100,000.00	120,000.00	100,000.00
2020 Municipal Lease L/T	46,458.00	91,245.00	46,458.00
Accrued Vacation Payable	221,979.15	193,151.04	221,979.15
TOTAL LIABILITIES	7,184,238.80	7,393,762.66	7,184,238.80
FUND BALANCE Reserved for Debt Service	_	_	_
Unreserved	(7,138,798.47)	(7,347,292.33)	(7,138,798.47)
NET PROFIT LOSS	(7,136,776.47)	(1,541,292.55)	(1,130,170.41)
TOTAL FUND BALANCE	(7,138,798.47)	(7,347,292.33)	_(7,138,798.47)
TOTAL LIABILITIES AND FUND BALANCES	\$ 45,440.33	\$ 46,470.33	\$ 45,440.33

