



City of Walker
Financial Report
June 2021

CITY OF
 ESTD.  1909
WALKER
LOUISIANA
City Living Country Charm

MAYOR
Jimmy Watson

CITY ATTORNEY
Bobby King

CHIEF OF OPERATIONS
Jamie Etheridge

CITY CLERK
Tammy Payton

MAYOR PRO TEM
Scarlett Milton Major

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

August 9, 2021

Members of the Council:

Presented herein are the revenue and expense statements of the City of Walker for the period ending June 30, 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	\$ 2,629,791	\$ 796,390	\$ 6,844,235	\$ 10,270,416
Actual YTD Fund Expense	(5,892,452)	(18,130)	(3,920,014)	(9,830,596)
Other Financing Sources (Uses)	-	-	-	-
Net Profit (Loss) Before Transfer	(3,262,661)	778,260	2,924,221	\$ 439,820
Transfers In (Out)	1,376,033	(506,033)	(870,000)	\$ -
Net Change in Fund Balance	\$ (1,886,628)	\$ 272,227		
Net Change in Net Assets			\$ 2,054,221	

Sincerely,

Mike Cotton
Financial Director

City of Walker
A Brief Look at the Numbers
Year-to-Date through June 30, 2021

	<u>General Fund</u>	<u>Special Revenue Fund</u>	<u>Enterprise Fund</u>	<u>As of Ju</u>
<u>Where do city dollars come from?</u>				
Taxes (sales, ad valorem, franchise, alcohol)	1,923,431.93	778,430.88		2,701,863
Licenses and Permits	286,444.64			286,445
Fines and Forfeits	262,792.76			262,793
Fees	47,515.00		-	47,515
Intergovernmental	43,374.74		\$594.56	43,969
Charges for Services	8,850.00		6,324,635.82	6,333,486
Proceeds from Debt	-			-
Other	57,382.26	17,959.15	519,004.29	594,346
Total	2,629,791.33	796,390.03	6,844,234.67	10,270,417

<u>Where do city dollars go?</u>				
General Government	1,088,583.65	12,300.43		1,100,884
Animal Control	138,120.35			138,120
Parks and Recreation	268,354.50			268,355
Police Department	1,286,870.56			1,286,871
Street Department	753,812.71			753,813
Governmental Funds Capital Outlay	2,095,601.48			2,095,601
Governmental Funds Debt Service	261,108.98	5,830.00		266,939
Gas Department			\$2,166,402.50	2,166,403
Sewer Department			610,171.65	610,172
Water Department			904,285.10	904,285
Garbage Department			239,154.84	239,155
Total	5,892,452.23	18,130.43	3,920,014.09	9,830,598

City of Walker
A Brief Look at the Numbers
Year-to-Date through June 30, 2021

<u>June 30, 2021</u>	<u>General Fund</u>	<u>Special Revenue Fund</u>	<u>Enterprise Fund</u>	<u>As of June 30, 2021</u>		<u>Inc (Dec)</u>
26.31%	1,799,240.97	725,499.90		2,524,741	29.10%	177,122
2.79%	353,823.01			353,823	4.08%	(67,378)
2.56%	273,865.48			273,865	3.16%	(11,072)
0.46%	22,664.00		-	22,664	0.26%	24,851
0.43%	605,688.82		\$63.00	605,752	6.98%	(561,783)
61.67%	-		4,493,778.83	4,493,779	51.80%	1,839,707
0.00%	-			-	0.00%	-
5.79%	52,937.43	18,945.40	329,040.06	400,923	4.62%	193,423
	<u>3,108,219.71</u>	<u>744,445.30</u>	<u>4,822,881.89</u>	<u>8,675,547</u>		<u>1,594,870</u>
11.20%	1,138,751.20	11,114.24		1,149,865	25.76%	(48,981)
1.41%	602.44			602	0.01%	137,518
2.73%	-			-	0.00%	268,355
13.09%	36,917.76			36,918	0.83%	1,249,953
7.67%	1,791.43			1,791	0.04%	752,022
21.32%	-			-	0.00%	2,095,601
2.72%	6,424.62	5,830.00		12,255	0.28%	254,684
22.04%			\$1,613,547.21	1,613,547	36.14%	552,856
6.21%			545,719.21	545,719	12.22%	64,453
9.20%			870,522.56	870,523	19.50%	33,762
2.43%			233,062.84	233,063	5.22%	6,092
	<u>1,184,487.45</u>	<u>16,944.24</u>	<u>3,262,851.82</u>	<u>4,464,283</u>		<u>5,366,315</u>

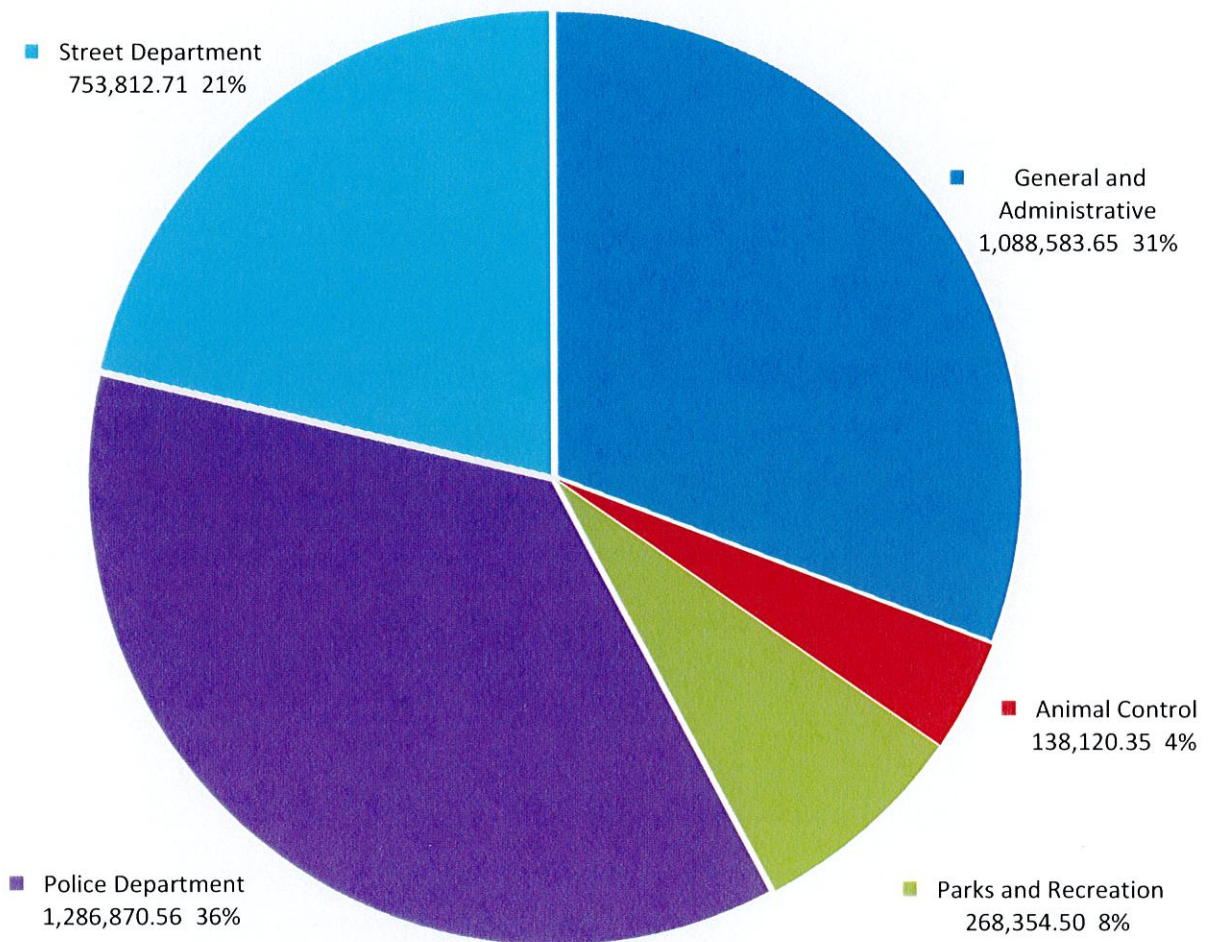
CITY OF WALKER
WHERE DO CITY DOLLARS COME FROM?
June 30, 2021

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	129,255.98										129,255.98	
4005	Alcoholic Beverage Tax	9,224.15										9,224.15	
4010	Franchise Tax	228,053.27										228,053.27	
4020	General/Half Cent Sales Tax	1,556,898.53					778,430.88					2,335,329.41	
LICENSES AND PERMITS													
4015	Insurance Premium Tax	100,746.65										100,746.65	
4100	Occupational Licenses	160,617.99										160,617.99	
4105	Permits and Other Licenses	25,080.00										25,080.00	
FINES AND FORFEITS													
4200	Fines and Forfeits				148,638.62							148,638.62	
4201	Fines and Forfeits				21,893.23							21,893.23	
4202	Fines and Forfeits				724.00							724.00	
4203	Fines and Forfeits				0.00							0.00	
4225	Court Fees	91,536.91										91,536.91	
FEES													
4205	Animal Adoption		2,530.00									2,530.00	
4210	Parks and Recre			40,889.00								40,889.00	
4211	Tournament Fees			560.00								560.00	
4212	Admission Fees			3,536.00								3,536.00	
4225	Waste Management Fees						0.00					0.00	
CHARGES FOR SERVICES													
4215	Charges for Ser					8,850.00		3,430,009.95	505,603.73	779,041.78	209,311.94	4,932,817.40	
4220	Fuel Adjustment							1,400,668.42				1,400,668.42	
INTERGOVERNMENTAL													
4300	Federal Grants	0.00	0.00	0.00	2,042.74	0.00		0.00	594.56	0.00	0.00	2,637.30	
4310	State Grants	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	
4325	Supplemental Pay				41,332.00							41,332.00	
4335	Salaries - Extra Duty				0.00							0.00	
PROCEEDS FROM DEBT													
4500	Proceeds from Bond Issuance	0.00					0.00			0.00		0.00	
4505	Proceeds from Revolving Loan											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	
4400	Christmas Donations	0.00			50.00							50.00	
4402	Police Cadets				0.00							0.00	
4404	School Uniform Drive				0.00							0.00	
4406	Fundraising Revenue											0.00	
4407	Donations - Challengers			0.00								0.00	
4407	Discount Cards			0.00								0.00	
4408	K-9 Donations											0.00	
4600	Concessions			20,165.34								20,165.34	
4801	Tournament Concessions			0.00								0.00	
4805	Interest Income	6,727.76	0.00	0.00	0.00		17,959.15	30,839.37	0.00	0.00	0.00	55,526.28	
4810	Penalties and Interest	0.00	0.00	0.00	0.00			64,481.74	7,817.88	13,985.93	3,205.12	89,490.67	
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	
4820	Private Donations	0.00	0.00	6,150.00	0.00			0.00	0.00	0.00	0.00	6,150.00	
4825	Advertising Income			0.00								0.00	
4830	Out of Town Fee							209,395.00	3,042.00	27,944.00	0.00	237,339.00	
4835	Service Charges							79,596.00	0.00	41,323.00	0.00	120,919.00	
4840	Tap Fees							0.00	0.00	0.00	0.00	0.00	
4845	Health Fees											0.00	
4850	Misc. Utility Revenue							2,665.50	0.00	30,075.00	0.00	32,740.50	
4855	Recovery of Bad Debt							436.39	68.05	3,759.36	45.45	6,201.25	
4860	Promotional / Comm Events	17,843.00			5,434.33	304.01	0.00	212.00	0.00	0.00	0.00	17,843.00	
4899	Miscellaneous Income	267.82	0.00	50.00								317.82	
4910	Appropriations					26,033.42						26,033.42	
4911	Appropriations											0.00	
4920	Appropriations	1,350,000.00	0.00	0.00			0.00	0.00	0.00	0.00	0.00	1,350,000.00	
4959	Budget Clearing	0.00	0.00	0.00								0.00	
TOTAL		3,676,252.06	2,920.00	71,350.34	220,114.92	35,187.43	796,390.03	5,218,304.37	517,126.22	896,241.57	212,562.51	10,270,416.03	
												Total General Fund	4,005,824.75
												Total Enterprise Fund	6,844,234.67

5345	Safety Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,335.52	
5350	Vehicle Surplus	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	7,185.04	0.00	0.00	0.00	0.00	0.00	0.00	7,185.04	
5360	Promotional / C	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
5385	Materials - Inv	0.00	5,088.99	0.00	0.00	0.00	0.00	0.00	0.00	0.00	265.88	
5396	Small Tools and	0.00	666.06	75.24	781.46	0.00	0.00	0.00	0.00	0.00	6,222.40	
5399	Other Operating	1,303.28	4,465.93	75.24	6,047.45	0.00	0.00	0.00	0.00	0.00	14,615.94	
5400	Accounting and	7,182.50	1,867.50	11,050.00	7,182.50	0.00	0.00	0.00	0.00	0.00	46,535.39	
5405	Engineering and Arch	175.00	0.00	0.00	60,863.85	0.00	0.00	0.00	0.00	0.00	98,616.47	
5410	Legal Fees	466.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	26,031.67	
5415	Veterinary Services	6,497.16	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,497.16	
5420	Contract Labor	1,251.50	61,972.22	62.50	0.00	0.00	0.00	0.00	0.00	0.00	75,992.70	
5425	Contract Services	3,859.12	0.00	1,080.00	29,139.86	0.00	0.00	0.00	0.00	0.00	376,171.03	
5430	Laundry Service	0.00	0.00	45.00	0.00	0.00	0.00	0.00	0.00	0.00	45.00	
5498	Professional Se	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8,342.19	
5499	Other Professional Svcs	980.60	0.00	0.00	662.00	0.00	0.00	0.00	0.00	0.00	219,529.60	
5500	Miscellaneous Charges	0.00	0.00	2,043.00	0.00	0.00	0.00	0.00	0.00	0.00	4,362.59	
5501	Settlement Charges	0.00	0.00	4,690.36	245.00	0.00	0.00	0.00	0.00	0.00	2,242.57	
5505	Depreciation-La	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	145.00	
5506	Depreciation-Bu	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	535.00	
5507	Depreciation-Ye	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-St	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 Inv	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	0.00	0.00	0.00	0.00	0.00	
5526	Loss on Sales Sold	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
5528	Cash On Hand	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
5529	Cash On Hand	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
5545	Christmas Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
5555	Reconciliation	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
5560	Business Meetings	2,048.83	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,048.83	
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	24,992.41	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	24,992.41	
5580	Economic Develo	50,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	50,000.00	
5595	Landscapeing and	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
5599	Prior Year Exp	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 - Hig	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
5625	Grant Exp - Ele	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
5630	Grant Exp - Bul	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
5630	Grant Exp - Oth	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
5699	Acquisitions-La	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	400.50	801.00	-4,670.76	551.00	0.00	0.00	0.00	0.00	0.00	-2,517.76	
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-Smal 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	2,850.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,850.00	
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	1,562,710.04	0.00	298,539.68	214,019.52	0.00	0.00	0.00	0.00	0.00	2,095,269.24	
5780	Construction in Progress	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
5800	Bond Principal	129,626.13	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	129,626.13	
5805	Bond Interest	0.00	0.00	5,830.00	0.00	0.00	0.00	0.00	0.00	0.00	5,830.00	
5810	Bond Related Charges	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
5812	Bonds Cost of Interest	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
5815	Bonds Discount	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
5825	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	
5825	Capital Lease Principal	19,742.00	3,659.11	36,605.11	59,654.00	0.00	0.00	0.00	0.00	0.00	123,965.10	
5835	Capital Lease Interest	0.00	0.00	4,465.31	3,164.44	0.00	0.00	0.00	0.00	0.00	7,629.75	
5835	Bond Claiming	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
5999	TOTAL	2,820,862.32	142,219.96	569,945.06	1,325,121.22	18,130.43	2,166,402.50	610,171.65	904,295.10	239,154.84	9,830,596.75	
										Total Governmental Funds		5,910,582.66
										Total Enterprise Fund		3,920,014.09

General Fund

Total Departmental Expenditures through June 30, 2021 \$ 3,535,741.77



CITY OF WALKER
GENERAL FUND
 BALANCE SHEET
 As of June 30, 2021

	CURRENT YEAR <u>6/30/2021</u>	PRIOR YEAR <u>6/30/2020</u>	AUDITED PRIOR YEAR <u>12/31/2020</u>
ASSETS			
Cash and Cash Equivalents	1,422,741.32	1,283,856.75	1,177,124.78
Investments	-	-	-
Receivables:			
Ad Valorem Taxes, Net	130,223.07	120,183.23	130,223.07
Other	140,966.80	152,346.38	140,966.80
Insurance Deposits	-	-	-
Due from Other Funds	507,906.17	1,010,673.72	1,387,437.16
Due from Other Governments	781,777.20	503,051.63	792,118.90
Cash - Restricted	<u>752,317.40</u>	<u>4,870,902.08</u>	<u>2,082,181.19</u>
Total Assets	<u>\$ 3,735,931.96</u>	<u>\$ 7,941,013.79</u>	<u>\$ 5,710,051.90</u>
LIABILITIES			
Accounts Payable	\$ 691,413.87	\$ 491,906.27	\$ 697,972.02
Payroll Liabilities	269,167.22	190,714.58	270,528.97
Accrued Salaries and Wages	44,054.25	137,655.35	44,054.25
Due to Other Funds	<u>275,401.49</u>	<u>67,664.09</u>	<u>354,974.05</u>
Total Liabilities	<u>1,280,036.83</u>	<u>887,940.29</u>	<u>1,367,529.29</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>694,654.13</u>	<u>7,002,995.50</u>	<u>2,581,281.61</u>
Total Fund Balances	<u>2,455,895.13</u>	<u>7,053,073.50</u>	<u>4,342,522.61</u>
Total Liabilities and Fund Balances	<u>\$ 3,735,931.96</u>	<u>\$ 7,941,013.79</u>	<u>\$ 5,710,051.90</u>

CITY OF WALKER
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE
For the Period Ended June 30, 2021

	CURRENT YEAR <u>06/30/21</u>	PRIOR YEAR <u>06/30/20</u>	AUDITED PRIOR YEAR <u>12/31/20</u>
Revenues:			
Taxes	1,923,431.93	1,799,240.97	3,755,276.65
Licenses and Permits	286,444.64	353,823.01	432,069.54
Fines and Forfeits	262,792.76	273,865.48	457,144.25
Interest Income	6,727.76	35,019.30	46,252.86
Fees	47,515.00	22,664.00	43,819.00
Charges for Services	8,850.00	-	13,275.00
Intergovernmental	43,374.74	605,688.82	2,428,426.79
Parks and Recreation Concessions	20,165.34	4,033.39	13,291.50
Miscellaneous	30,489.16	13,884.74	219,286.03
	<hr/>	<hr/>	<hr/>
Total Revenues	2,629,791.33	3,108,219.71	7,408,841.62
Expenditures:			
Current:			
General and Administrative	1,088,583.65	1,138,751.20	2,227,157.25
Animal Control	138,120.35	140,199.36	269,302.77
Parks and Recreation	268,354.50	258,958.21	496,573.43
Police Department	1,286,870.56	1,351,641.16	2,613,913.87
Street Department	753,812.71	827,131.66	1,465,773.77
Capital Outlay	2,095,601.48	2,749,944.97	8,122,808.60
Debt Service	261,108.98	255,773.25	623,691.69
	<hr/>	<hr/>	<hr/>
Total Expenditures	5,892,452.23	6,722,399.81	15,819,221.38
Excess (Deficiency) of Revenues over Expenditures	(3,262,660.90)	(3,614,180.10)	(8,410,379.76)
Other Financing Sources (Uses):			
Sale of Capital Assets	-	24,520.00	24,520.00
Proceeds from Debt	-	-	237,115.35
Transfers In	1,376,033.42	2,048,533.42	3,897,066.84
Transfers Out	-	-	-
	<hr/>	<hr/>	<hr/>
Total Other Financing Sources (Uses)	1,376,033.42	2,073,053.42	4,158,702.19
Net Change in Fund Balance	(1,886,627.48)	(1,541,126.68)	(4,251,677.57)

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

FOR PERIOD ENDED 06/30/21

	PRIOR YEAR <u>6/30/2020</u>	CURRENT YEAR <u>6/30/2021</u>	ORIGINAL <u>BUDGET</u>	<u>BUDGET</u>
REVENUES				
Taxes	1,799,240.97	1,923,431.93	3,370,000.00	3,370,000.00
Licenses and Permits	353,823.01	286,444.64	395,000.00	395,000.00
Fines and Forfeits	273,865.48	262,792.76	725,000.00	725,000.00
Interest Income	35,019.30	6,727.76	10,000.00	10,000.00
Fees	22,664.00	47,515.00	140,000.00	140,000.00
Charges for Services	-	8,850.00	6,600.00	6,600.00
Intergovernmental	605,688.82	43,374.74	1,372,252.19	1,372,252.19
Parks and Recreation Concessions	4,033.39	20,165.34	50,000.00	50,000.00
Miscellaneous	13,884.74	30,489.16	40,000.00	40,000.00
TOTAL GENERAL FUND REVENUES	3,108,219.71	2,629,791.33	6,108,852.19	6,108,852.19

EXPENDITURES

GENERAL AND ADMINISTRATIVE

Salaries	569,953.52	421,674.85	1,005,400.00	1,005,400.00
Payroll Taxes and Benefits	250,636.02	240,502.14	477,000.00	477,000.00
Aldermen's Per Diem	25,000.00	25,000.00	60,000.00	60,000.00
Advertising	2,282.00	1,835.80	5,000.00	5,000.00
Collection Costs	44,557.50	46,932.51	83,000.00	83,000.00
Bank Charges	-	-	200.00	200.00
Contracted Services	6,250.09	5,120.62	30,000.00	30,000.00
Coroner Fees	1,990.00	1,790.00	6,000.00	6,000.00
Court Costs	7,500.00	7,500.00	18,000.00	18,000.00
Depreciation	-	-	-	-
Economic Development	50,000.00	50,000.00	55,000.00	55,000.00
Grant Expenditures	-	-	-	-
Insurance	80,203.96	134,216.20	158,000.00	158,000.00
Legal and Professional	5,161.59	8,803.10	24,300.00	24,300.00
Membership Fees / Educational Training	13,159.00	13,666.43	25,000.00	25,000.00
Miscellaneous	2,799.66	2,567.45	27,600.00	27,600.00
Printing, Postage, and Office Supplies	9,340.66	14,581.88	34,000.00	34,000.00
Promotional and Community Events	13,056.18	24,992.41	30,000.00	30,000.00
Rental Equipment	5,041.82	5,706.63	10,100.00	10,100.00
Repairs and Maintenance	22,021.60	24,794.84	143,600.00	143,600.00
Small Tools and Supplies	871.61	1,303.28	6,200.00	6,200.00
Telephone	13,345.79	13,296.32	32,200.00	32,200.00
Utilities	7,461.82	26,683.33	60,000.00	60,000.00
Uniforms	2,708.19	6,679.92	10,000.00	10,000.00
Vehicle Expense	5,410.19	10,935.94	13,000.00	13,000.00
Total General and Administrative	1,138,751.20	1,088,583.65	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	(1,446,568.07)	3,478,003.18	108,003.18	3.20%
Licenses and Permits	(108,555.36)	376,479.19	(18,520.81)	-4.69%
Fines and Forfeits	(462,207.24)	525,585.52	(199,414.48)	-27.51%
Interest Income	(3,272.24)	13,455.52	3,455.52	34.56%
Fees	(92,485.00)	50,314.50	(89,685.50)	-64.06%
Charges for Services	2,250.00	8,850.00	2,250.00	34.09%
Intergovernmental	(1,328,877.45)	1,384,365.96	12,113.77	0.88%
Parks and Recreation Concessions	(29,834.66)	20,165.34	(29,834.66)	-59.67%
Miscellaneous	(9,510.84)	34,207.16	(5,792.84)	-14.48%
TOTAL GENERAL FUND REVENUES	(3,479,060.86)	5,891,426.37	(217,425.82)	-3.56%

EXPENDITURES

GENERAL AND ADMINISTRATIVE

Salaries	583,725.15	866,208.52	139,191.48	13.84%
Payroll Taxes and Benefits	236,497.86	481,004.28	(4,004.28)	-0.84%
Aldermen's Per Diem	35,000.00	60,000.00	-	0.00%
Advertising	3,164.20	3,671.60	1,328.40	26.57%
Collection Costs	36,067.49	102,735.82	(19,735.82)	-23.78%
Bank Charges	200.00	-	200.00	100.00%
Contracted Services	24,879.38	10,241.24	19,758.76	65.86%
Coroner Fees	4,210.00	3,580.00	2,420.00	40.33%
Court Costs	10,500.00	18,000.00	-	0.00%
Depreciation	-	-	-	#DIV/0!
Economic Development	5,000.00	55,000.00	-	0.00%
Grant Expenditures	-	-	-	#DIV/0!
Insurance	23,783.80	268,432.40	(110,432.40)	-69.89%
Legal and Professional	15,496.90	18,534.69	5,765.31	23.73%
Membership Fees / Educational Training	11,333.57	27,332.86	(2,332.86)	-9.33%
Miscellaneous	25,032.55	5,134.90	22,465.10	81.40%
Printing, Postage, and Office Supplies	19,418.12	29,163.76	4,836.24	14.22%
Promotional and Community Events	5,007.59	49,984.82	(19,984.82)	-66.62%
Rental Equipment	4,393.37	11,413.26	(1,313.26)	-13.00%
Repairs and Maintenance	118,805.16	49,589.68	94,010.32	65.47%
Small Tools and Supplies	4,896.72	2,606.56	3,593.44	57.96%
Telephone	18,903.68	26,592.64	5,607.36	17.41%
Utilities	33,316.67	53,366.66	6,633.34	11.06%
Uniforms	3,320.08	13,359.84	(3,359.84)	-33.60%
Vehicle Expense	2,064.06	21,871.88	(8,871.88)	-68.25%
Total General and Administrative	1,225,016.35	2,177,825.41	135,774.59	5.87%

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

FOR PERIOD ENDED 06/30/21

	PRIOR YEAR <u>6/30/2020</u>	CURRENT YEAR <u>6/30/2021</u>	ORIGINAL <u>BUDGET</u>	<u>BUDGET</u>
ANIMAL CONTROL				
Salaries	63,774.92	59,885.45	131,000.00	131,000.00
Aldermen's Per Diem	-	-	-	-
Payroll Taxes and Benefits	45,000.16	47,750.19	96,200.00	96,200.00
Animal Care Expense	8,387.93	7,753.07	15,000.00	15,000.00
Depreciation	-	-	-	-
Economic Development	-	-	-	-
Grant Expenditures	-	-	-	-
Insurance	5,982.91	4,618.07	8,000.00	8,000.00
Legal and Professional	1,238.90	1,105.00	3,900.00	3,900.00
Membership Fees / Educational Training	20.00	20.00	1,000.00	1,000.00
Miscellaneous	512.08	210.90	1,100.00	1,100.00
Printing, Postage, and Office Supplies	10.30	143.43	1,500.00	1,500.00
Promotional and Community Events	-	-	-	-
Repairs and Maintenance	2,800.73	4,021.09	7,500.00	7,500.00
Small Tools and Supplies	5,713.03	4,633.10	16,700.00	16,700.00
Telephone	1,844.60	1,840.97	4,300.00	4,300.00
Utilities	4,093.02	3,561.96	9,500.00	9,500.00
Uniforms	218.34	629.47	1,300.00	1,300.00
Vehicle Expense	602.44	1,947.65	1,500.00	1,500.00
Total Animal Control	140,199.36	138,120.35	298,500.00	298,500.00
PARKS AND RECREATION				
Salaries	78,742.75	74,838.21	164,800.00	164,800.00
Aldermen's Per Diem	-	-	-	-
Payroll Taxes and Benefits	41,285.42	35,677.54	94,800.00	94,800.00
Bank Charges	-	-	-	-
Contracted Services	18,211.00	61,972.22	95,000.00	95,000.00
Concession Supplies	5,787.02	15,826.75	30,000.00	30,000.00
Depreciation	-	-	-	-
Grant Expenditures	-	-	-	-
Insurance	7,627.78	12,433.07	14,500.00	14,500.00
Legal and Professional	264.60	1,912.50	2,400.00	2,400.00
Membership Fees / Educational Training	1,239.40	529.40	3,000.00	3,000.00
Miscellaneous	55,976.38	3,491.04	16,200.00	16,200.00
Printing, Postage, and Office Supplies	1,358.19	2,405.61	2,000.00	2,000.00
Promotional and Community Events	-	-	-	-
Recreational Supplies	2,086.50	12,474.93	50,000.00	50,000.00
Rental Equipment	8,772.70	1,839.40	15,000.00	15,000.00
Repairs and Maintenance	19,539.15	16,016.62	44,000.00	44,000.00
Small Tools and Supplies	3,445.77	11,593.34	11,500.00	11,500.00
Telephone	1,161.95	3,270.70	5,000.00	5,000.00
Utilities	13,026.67	13,205.07	38,000.00	38,000.00
Uniforms	432.93	868.10	1,800.00	1,800.00
Total Parks and Recreation	258,958.21	268,354.50	588,000.00	588,000.00

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
ANIMAL CONTROL				
Salaries	71,114.55	119,770.90	11,229.10	8.57%
Aldermen's Per Diem	-	-	-	#DIV/0!
Payroll Taxes and Benefits	48,449.81	95,500.38	699.62	0.73%
Animal Care Expense	7,246.93	11,241.88	3,758.12	25.05%
Depreciation	-	-	-	#DIV/0!
Economic Development	-	-	-	#DIV/0!
Grant Expenditures	-	-	-	#DIV/0!
Insurance	3,381.93	8,008.48	(8.48)	-0.11%
Legal and Professional	2,795.00	2,352.84	1,547.16	39.67%
Membership Fees / Educational Training	980.00	40.00	960.00	96.00%
Miscellaneous	889.10	421.80	678.20	61.65%
Printing, Postage, and Office Supplies	1,356.57	286.86	1,213.14	80.88%
Promotional and Community Events	-	-	-	#DIV/0!
Repairs and Maintenance	3,478.91	8,042.18	(542.18)	-7.23%
Small Tools and Supplies	12,066.90	9,266.20	7,433.80	44.51%
Telephone	2,459.03	3,681.94	618.06	14.37%
Utilities	5,938.04	7,123.92	2,376.08	25.01%
Uniforms	670.53	1,258.94	41.06	3.16%
Vehicle Expense	(447.65)	3,895.30	(2,395.30)	-159.69%
Total Animal Control	160,379.65	270,891.62	27,608.38	9.25%
PARKS AND RECREATION				
Salaries	89,961.79	149,676.42	15,123.58	9.18%
Aldermen's Per Diem	-	-	-	#DIV/0!
Payroll Taxes and Benefits	59,122.46	71,355.08	23,444.92	24.73%
Bank Charges	-	-	-	#DIV/0!
Contracted Services	33,027.78	123,944.44	(28,944.44)	-30.47%
Concession Supplies	14,173.25	30,000.00	-	0.00%
Depreciation	-	-	-	#DIV/0!
Grant Expenditures	-	-	-	#DIV/0!
Insurance	2,066.93	15,762.12	(1,262.12)	-8.70%
Legal and Professional	487.50	4,039.27	(1,639.27)	-68.30%
Membership Fees / Educational Training	2,470.60	529.40	2,470.60	82.35%
Miscellaneous	12,708.96	15,282.54	917.46	5.66%
Printing, Postage, and Office Supplies	(405.61)	4,811.22	(2,811.22)	-140.56%
Promotional and Community Events	-	-	-	#DIV/0!
Recreational Supplies	37,525.07	24,949.86	25,050.14	50.10%
Rental Equipment	13,160.60	3,678.80	11,321.20	75.47%
Repairs and Maintenance	27,983.38	32,033.24	11,966.76	27.20%
Small Tools and Supplies	(93.34)	23,186.68	(11,686.68)	-101.62%
Telephone	1,729.30	6,541.40	(1,541.40)	-30.83%
Utilities	24,794.93	26,410.14	11,589.86	30.50%
Uniforms	931.90	1,736.20	63.80	3.54%
Total Parks and Recreation	319,645.50	533,936.81	54,063.19	9.19%

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

FOR PERIOD ENDED 06/30/21

	PRIOR YEAR <u>6/30/2020</u>	CURRENT YEAR <u>6/30/2021</u>	ORIGINAL BUDGET	<u>BUDGET</u>
POLICE DEPARTMENT				
Salaries	609,873.32	595,210.10	1,330,500.00	1,330,500.00
Aldermen's Per Diem	-	-	-	-
Payroll Taxes and Benefits	429,705.38	426,262.44	931,100.00	931,100.00
Contracted Services	3,695.00	1,142.50	6,500.00	6,500.00
Court Costs	-	-	-	-
Depreciation	-	-	-	-
Grant Expenditures	-	-	-	-
Insurance	119,877.06	93,467.22	170,000.00	170,000.00
Legal and Professional	3,144.00	13,093.00	20,200.00	20,200.00
Membership Fees / Educational Training	17,719.27	17,451.13	30,000.00	30,000.00
Miscellaneous	8,060.04	12,159.08	23,800.00	23,800.00
Printing, Postage, and Office Supplies	4,390.96	4,360.28	26,200.00	26,200.00
Promotional and Community Events	2,189.66	469.95	3,000.00	3,000.00
Rental Equipment	27,566.00	13,203.82	50,400.00	50,400.00
Repairs and Maintenance	31,970.22	16,239.77	91,800.00	91,800.00
Small Tools and Supplies	2,286.64	7,274.28	26,500.00	26,500.00
Telephone	15,624.77	15,891.12	32,500.00	32,500.00
Utilities	4,434.60	4,632.36	11,000.00	11,000.00
Uniforms	9,795.12	8,671.66	22,000.00	22,000.00
Vehicle Expense	61,309.12	57,341.85	110,000.00	110,000.00
Total Police Department	1,351,641.16	1,286,870.56	2,885,500.00	2,885,500.00
STREET DEPARTMENT				
Salaries	211,200.54	233,632.52	550,000.00	550,000.00
Aldermen's Per Diem	-	-	-	-
Payroll Taxes and Benefits	97,040.35	86,446.38	230,200.00	230,200.00
Contracted Services	30,102.94	29,139.86	63,500.00	63,500.00
Depreciation	-	-	-	-
Equipment Expense	41,517.73	78,716.90	95,000.00	95,000.00
Grant Expenditures	-	-	-	-
Insurance	39,188.04	44,690.74	84,000.00	84,000.00
Landscaping and Beautification	-	-	-	-
Legal and Professional	177,887.88	68,828.35	38,000.00	38,000.00
Membership Fees / Educational Training	224.00	3,398.00	1,500.00	1,500.00
Miscellaneous	2,009.36	413.95	7,400.00	7,400.00
Printing, Postage, and Office Supplies	543.05	1,460.18	2,500.00	2,500.00
Rental Equipment	11,352.26	1,155.51	15,000.00	15,000.00
Repairs and Maintenance	163,090.80	158,023.77	474,000.00	474,000.00
Small Tools and Supplies	8,397.10	6,828.91	26,000.00	26,000.00
Telephone	2,856.86	3,144.04	5,500.00	5,500.00
Utilities	39,851.19	36,078.79	84,000.00	84,000.00
Uniforms	1,869.56	1,854.81	4,000.00	4,000.00
Total Street Department	827,131.66	753,812.71	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

PROJECTED THROUGH 12/31/21

	BUDGET REMAINING	Projected Actual 12/31/2021	Projected Annual Budget Remaining	% Variance
POLICE DEPARTMENT				
Salaries	735,289.90	1,212,995.50	117,504.50	8.83%
Aldermen's Per Diem	-	-	-	#DIV/0!
Payroll Taxes and Benefits	504,837.56	852,524.88	78,575.12	8.44%
Contracted Services	5,357.50	2,285.00	4,215.00	64.85%
Court Costs	-	-	-	#DIV/0!
Depreciation	-	-	-	#DIV/0!
Grant Expenditures	-	-	-	#DIV/0!
Insurance	76,532.78	145,804.67	24,195.33	14.23%
Legal and Professional	7,107.00	27,614.45	(7,414.45)	-36.71%
Membership Fees / Educational Training	12,548.87	43,086.26	(13,086.26)	-43.62%
Miscellaneous	11,640.92	24,318.16	(518.16)	-2.18%
Printing, Postage, and Office Supplies	21,839.72	8,720.56	17,479.44	66.72%
Promotional and Community Events	2,530.05	12,939.90	(9,939.90)	-331.33%
Rental Equipment	37,196.18	26,407.64	23,992.36	47.60%
Repairs and Maintenance	75,560.23	32,479.54	59,320.46	64.62%
Small Tools and Supplies	19,225.72	14,548.56	11,951.44	45.10%
Telephone	16,608.88	31,782.24	717.76	2.21%
Utilities	6,367.64	9,264.72	1,735.28	15.78%
Uniforms	13,328.34	17,343.32	4,656.68	21.17%
Vehicle Expense	52,658.15	114,683.70	(4,683.70)	-4.26%
Total Police Department	1,598,629.44	2,576,799.10	308,700.90	10.70%
STREET DEPARTMENT				
Salaries	316,367.48	467,265.04	82,734.96	15.04%
Aldermen's Per Diem	-	-	-	#DIV/0!
Payroll Taxes and Benefits	143,753.62	172,892.76	57,307.24	24.89%
Contracted Services	34,360.14	58,279.72	5,220.28	8.22%
Depreciation	-	-	-	#DIV/0!
Equipment Expense	16,283.10	157,433.80	(62,433.80)	-65.72%
Grant Expenditures	-	-	-	#DIV/0!
Insurance	39,309.26	63,111.11	20,888.89	24.87%
Landscaping and Beautification	-	-	-	#DIV/0!
Legal and Professional	(30,828.35)	138,585.19	(100,585.19)	-264.70%
Membership Fees / Educational Training	(1,898.00)	6,796.00	(5,296.00)	-353.07%
Miscellaneous	6,986.05	827.90	6,572.10	88.81%
Printing, Postage, and Office Supplies	1,039.82	2,920.36	(420.36)	-16.81%
Rental Equipment	13,844.49	2,311.02	12,688.98	84.59%
Repairs and Maintenance	315,976.23	316,047.54	157,952.46	33.32%
Small Tools and Supplies	19,171.09	13,657.82	12,342.18	47.47%
Telephone	2,355.96	6,288.08	(788.08)	-14.33%
Utilities	47,921.21	72,157.58	11,842.42	14.10%
Uniforms	2,145.19	3,709.62	290.38	7.26%
Total Street Department	926,787.29	1,482,283.54	198,316.46	11.80%

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

	FOR PERIOD ENDED 06/30/21			
	PRIOR YEAR <u>6/30/2020</u>	CURRENT YEAR <u>6/30/2021</u>	ORIGINAL <u>BUDGET</u>	<u>BUDGET</u>
Total Departmental Expenditures	3,716,681.59	3,535,741.77	7,766,200.00	7,766,200.00
Capital Outlay	2,749,944.97	2,095,601.48	4,564,000.00	4,564,000.00
Debt Service	255,773.25	261,108.98	659,900.00	659,900.00
TOTAL GENERAL FUND EXPENDITURES	6,722,399.81	5,892,452.23	12,990,100.00	12,990,100.00
EXCESS (DEIFICIENCY) OF REVENUES OVER EXPENDITURES	(3,614,180.10)	(3,262,660.90)	(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	2,048,533.42	1,376,033.42	3,697,067.00	3,697,067.00
Transfers Out				
Total Other Financing Sources (Uses)	2,073,053.42	1,376,033.42	3,744,567.00	3,744,567.00
NET CHANGE IN FUND BALANCE	(1,541,126.68)	(1,886,627.48)	(3,136,680.81)	(3,136,680.81)
FUND BALANCE AT BEGINNING OF YEAR	8,594,200.18	4,342,522.61	4,146,100.00	4,146,100.00
FUND BALANCE AT END OF YEAR	\$ 7,053,073.50	\$ 2,455,895.13	\$ 1,009,419.19	\$ 1,009,419.19

\$ 7,053,073.50 \$ 2,455,895.13
 \$ - \$ -

TOTAL REVENUE CHECK

\$ 9,853,419.19

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

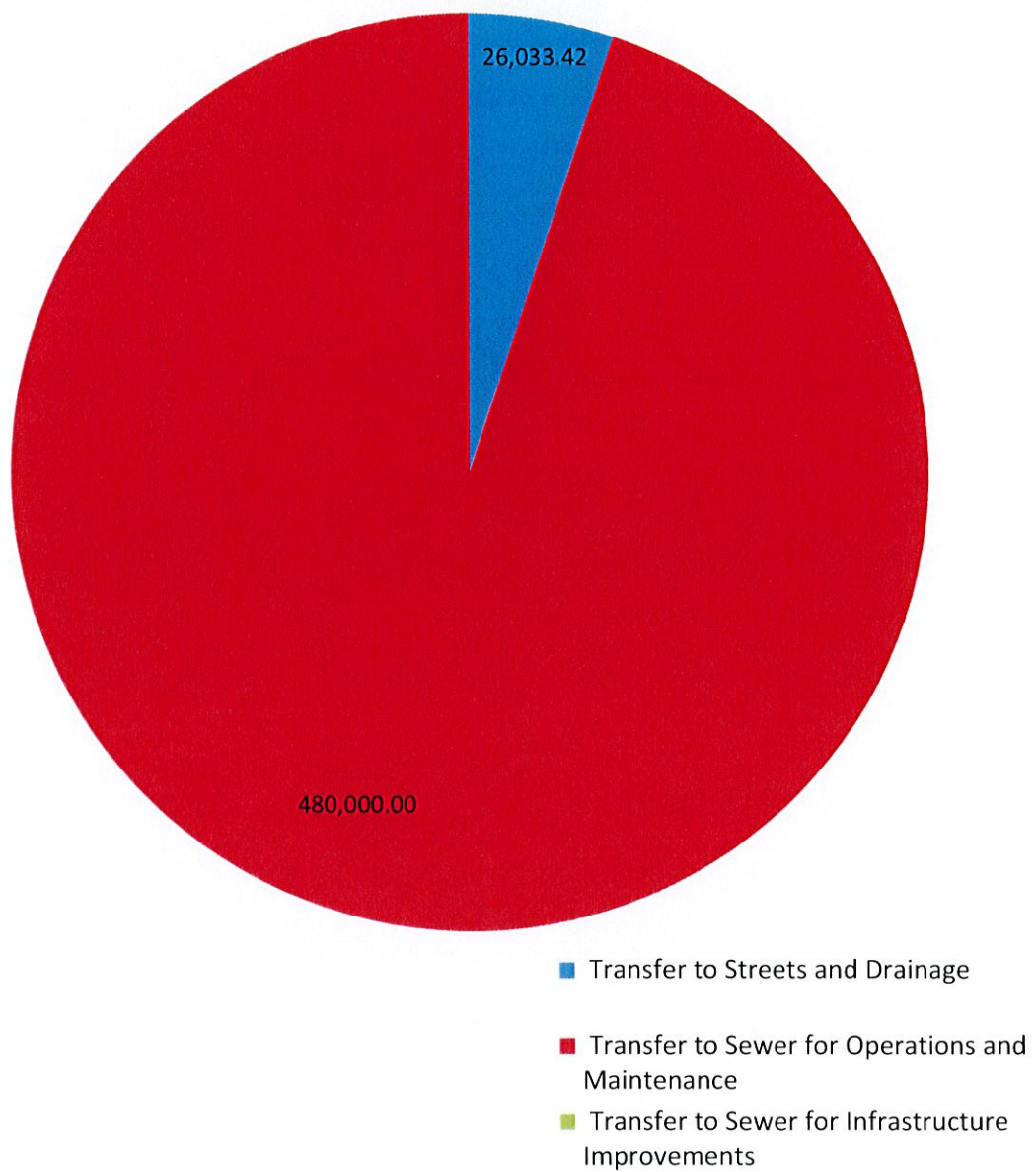
	BUDGET REMAINING	PROJECTED THROUGH 12/31/21		
		Projected Actual 12/31/2021	Projected Annual Budget Remaining	% Variance
Total Departmental Expenditures	4,230,458.23	7,041,736.48	724,463.52	9.33%
Capital Outlay	2,468,398.52	5,741,386.83	(1,177,386.83)	-25.80%
Debt Service	398,791.02	659,900.00	-	0.00%
TOTAL GENERAL FUND EXPENDITURES	7,097,647.77	13,443,023.31	(452,923.31)	-3.49%
EXCESS (DEIFICIENCY) OF REVENUES OVER EXPENDITURES	3,618,586.91	(7,551,596.94)	(670,349.13)	
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	(2,321,033.58)	3,697,067.00	-	0.00%
Transfers Out				
Total Other Financing Sources (Uses)	(2,368,533.58)	3,718,667.00	(25,900.00)	-0.69%
NET CHANGE IN FUND BALANCE	1,250,053.33	(3,832,929.94)	(696,249.13)	
FUND BALANCE AT BEGINNING OF YEAR		4,342,522.61		
FUND BALANCE AT END OF YEAR		\$ 509,592.67		

TOTAL REVENUE CHECK

Special Revenue Fund

Expenditures/Uses through June 30, 2021 \$ 18,130.43

Chart of Transfers



CITY OF WALKER
SPECIAL REVENUE FUND
 BALANCE SHEET
 As of June 30, 2021

	CURRENT YEAR <u>6/30/2021</u>	PRIOR YEAR <u>6/30/2020</u>	AUDITED PRIOR YEAR <u>12/31/2020</u>
ASSETS			
Cash and Cash Equivalents	\$ 2,642,204.31	\$ 2,274,439.14	\$ (770,830.00)
Due from Other Governments	296,685.71	244,399.30	-
Due from Other Funds	(149,703.00)	(149,703.00)	-
Cash - Restricted	<u>-</u>	<u>-</u>	<u>-</u>
 Total Assets	 <u>\$ 2,789,187.02</u>	 <u>\$ 2,369,135.44</u>	 <u>\$ (770,830.00)</u>
LIABILITIES			
Due to Other Funds	<u>\$ 75,735.42</u>	<u>\$ 17,838.58</u>	<u>\$ 80,000.00</u>
 Total Liabilities	 <u>75,735.42</u>	 <u>17,838.58</u>	 <u>80,000.00</u>
FUND BALANCE			
Assigned to Special Revenue Fund	2,713,451.60	2,351,296.86	(850,830.00)
Unassigned	<u>-</u>	<u>-</u>	<u>-</u>
 Total Fund Balance	 <u>2,713,451.60</u>	 <u>2,351,296.86</u>	 <u>(850,830.00)</u>
 Total Liabilities and Fund Balance	 <u>\$ 2,789,187.02</u>	 <u>\$ 2,369,135.44</u>	 <u>\$ (770,830.00)</u>

CITY OF WALKER
SPECIAL REVENUE FUND
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE
For the Period Ended June 30, 2021

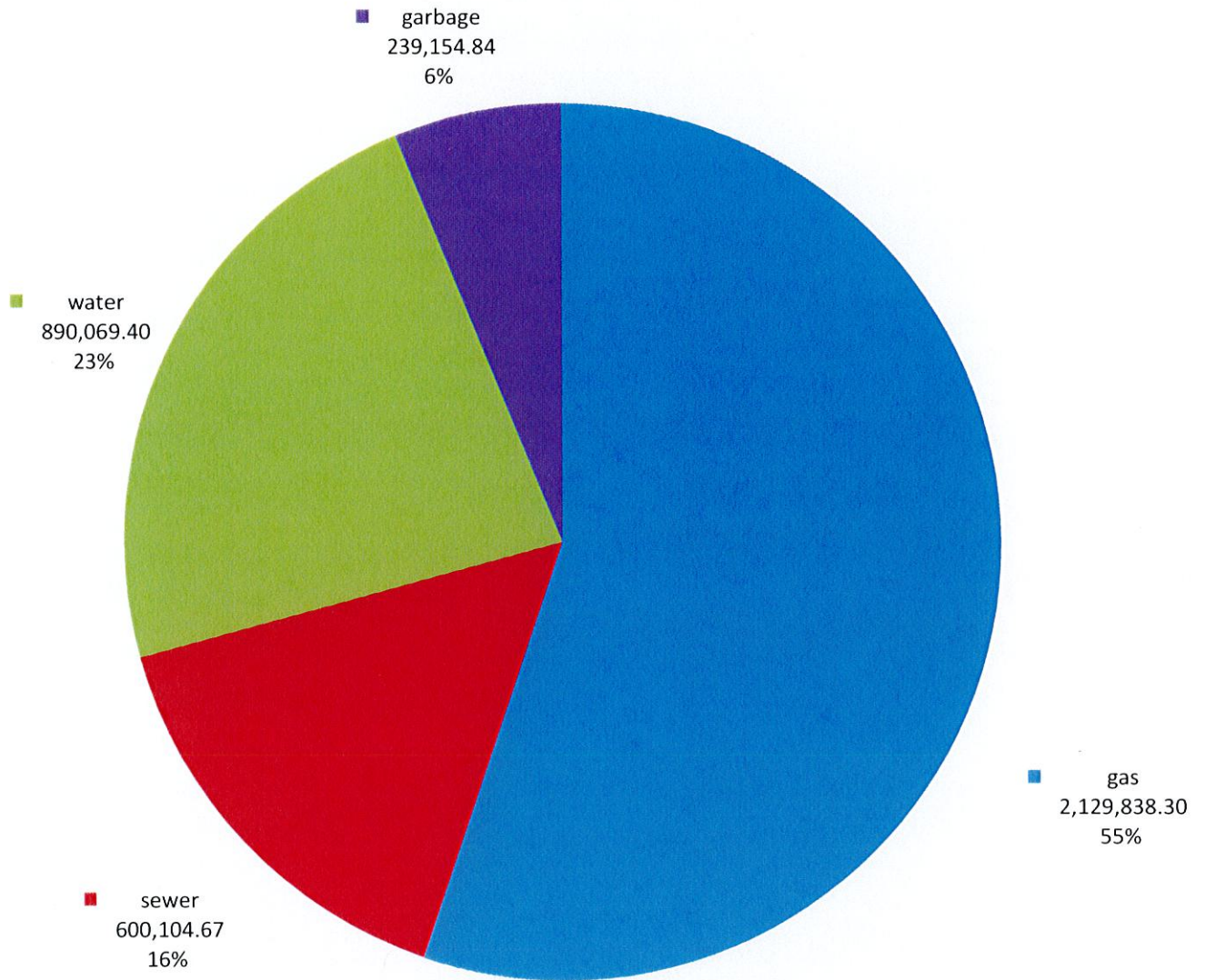
	CURRENT YEAR <u>06/30/21</u>	PRIOR YEAR <u>06/30/20</u>	AUDITED PRIOR YEAR <u>12/31/20</u>
Revenues:			
Taxes	\$ 778,430.88	\$ 725,499.90	\$ 218,243.30
Interest Income	<u>17,959.15</u>	<u>18,945.40</u>	<u>3,563.89</u>
Total Revenues	796,390.03	744,445.30	221,807.19
Expenditures:			
General Expenses	12,300.43	11,114.24	-
Debt Service	<u>5,830.00</u>	<u>5,830.00</u>	<u>-</u>
Total Expenditures	<u>18,130.43</u>	<u>16,944.24</u>	<u>-</u>
Excess (Deficiency) of Revenues over Expenditures	778,259.60	727,501.06	221,807.19
Other Financing Sources (Uses):			
Issuance of Bonds	-	-	-
Payment to Refund Bonds	-	-	-
Discounts on Bond Issuance	-	-	-
Transfers Out	<u>(506,033.42)</u>	<u>(706,033.42)</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>(506,033.42)</u>	<u>(706,033.42)</u>	<u>-</u>
Net Change in Fund Balance	272,226.18	21,467.64	221,807.19
Fund Balance at Beginning of Year	<u>2,461,602.69</u>	<u>2,329,829.22</u>	<u>2,239,795.50</u>
Fund Balance at End of Year	<u>\$ 2,733,828.87</u>	<u>\$ 2,351,296.86</u>	<u>\$ 2,461,602.69</u>
Transfer to Streets and Drainage	26,033.42	226,033.42	-
Transfer to Sewer for Operations and Maintenance	480,000.00	480,000.00	-
Transfer to Sewer for Infrastructure Improvements	-	-	-
check balance	<u>-</u>	<u>-</u>	<u>-</u>

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

	FOR PERIOD ENDED 06/30/21				PROJECTED THROUGH 12/31/21			
	PRIOR YEAR 6/30/2020	CURRENT YEAR 6/30/2021	ORIGINAL BUDGET	BUDGET	BUDGET REMAINING	Projected Actual 12/31/2021	Projected Annual Budget Remaining	% Variance
Revenues:								
Taxes	725,499.90	778,430.88	1,425,000.00	1,425,000.00	(646,569.12)	1,294,262.81	(130,737.19)	-9.17%
Interest	18,945.40	17,959.15	20,000.00	20,000.00	(2,040.85)	35,918.30	15,918.30	79.59%
Miscellaneous	-	-	-	-	-	-	-	#DIV/0!
Total Revenues	744,445.30	796,390.03	1,445,000.00	1,445,000.00	(648,609.97)	1,330,181.11	(114,818.89)	-7.95%
Expenditures:								
General Expenses	11,114.24	12,300.43	25,000.00	25,000.00	12,699.57	24,600.86	399.14	1.60%
Debt Service	5,830.00	5,830.00	309,660.00	309,660.00	303,830.00	309,660.00	-	0.00%
Total Expenditures	16,944.24	18,130.43	334,660.00	334,660.00	316,529.57	334,260.86	399.14	0.12%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	727,501.06	778,259.60	1,110,340.00	1,110,340.00	(332,080.40)	995,920.25	(114,419.75)	
Other Financing Sources (Uses):								
Issuance of Bonds	-	-	-	-	-	-	-	#DIV/0!
Payment to Refund Bonds	-	-	-	-	-	-	-	#DIV/0!
Discounts on Bond Issuance	-	-	-	-	-	-	-	
Transfers Out	(706,033.42)	(506,033.42)	(1,412,067.00)	(1,412,067.00)	(906,033.58)	(1,412,067.00)	-	0.00%
Total Other Financing Sources (Uses)	(706,033.42)	(506,033.42)	(1,412,067.00)	(1,412,067.00)	(906,033.58)	(1,412,067.00)	-	0.00%
NET CHANGE IN FUND BALANCE	21,467.64	272,226.18	(301,727.00)	(301,727.00)	\$ 573,953.18	(416,146.75)	\$ (114,419.75)	-37.92%

Enterprise Fund

Total Operating Expenditures through June 30, 2021 \$ 3,859,167.21



CITY OF WALKER
ENTERPRISE FUND
STATEMENT OF NET POSITION
As of June 30, 2021

	CURRENT YEAR <u>6/30/2021</u>	PRIOR YEAR <u>6/30/2020</u>	AUDITED PRIOR YEAR <u>12/31/2020</u>
Current Assets:			
Cash and Cash Equivalents	6,727,666.24	6,641,592.59	5,776,874.79
Due from Other Funds	<u>(274,160.44)</u>	<u>(778,720.32)</u>	<u>(1,418,509.31)</u>
	6,453,505.80	5,862,872.27	4,358,365.48
Receivables:			
Accounts, Net	761,384.80	649,295.42	1,067,689.06
Unbilled Utility Sales	739,269.33	499,135.68	739,269.33
Due from Other Governments	<u>0.01</u>	<u>-</u>	<u>21,835.23</u>
	1,500,654.14	1,148,431.10	1,828,793.62
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	8,427,671.00	7,381,874.21	6,660,670.16
Noncurrent Assets:			
Restricted Cash, Cash Equivalents, and Investments:			
Revenue Bond Covenant Accounts	694,406.45	679,735.67	370,361.84
Investments - Customer Deposits	900,864.77	909,361.54	914,718.55
Unamortized Bond Issuance Costs	26,441.00	28,053.00	26,441.00
Capital Assets, at Cost (Net of			
Accumulated Depreciation	<u>16,859,454.72</u>	<u>16,844,780.79</u>	<u>16,784,571.66</u>
Total Noncurrent Assets	<u>18,481,166.94</u>	<u>18,461,931.00</u>	<u>18,096,093.05</u>
Total Assets	<u>\$ 27,354,680.94</u>	<u>\$ 26,316,841.21</u>	<u>\$ 25,202,606.21</u>

CITY OF WALKER
ENTERPRISE FUND
STATEMENT OF NET POSITION
As of June 30, 2021

	CURRENT YEAR <u>6/30/2021</u>	PRIOR YEAR <u>6/30/2020</u>	AUDITED PRIOR YEAR <u>12/31/2020</u>
Current Liabilities:			
Accounts Payable	\$ 411,874.06	\$ 373,995.66	\$ 411,874.06
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	835,307.36	805,346.73	820,942.36
Due to Other Funds	(236,690.10)	(236,244.91)	(370,235.47)
Other Current Liabilities	90,987.37	71,972.28	99,537.91
Bonds Payable	337,563.41	336,360.41	337,563.41
Municipal Lease	0.05	0.05	0.05
Accrued Bond Interest	32,042.56	32,042.56	32,042.56
Total Current Liabilities	1,516,647.57	1,471,733.70	1,377,287.74
Noncurrent Liabilities:			
Bonds Payable - Less Current Portion	4,138,077.78	4,485,167.24	4,179,583.46
Relocation of Utilities	-	-	-
Accumulated Unpaid Vacation	101,021.04	92,826.85	101,021.04
Total Noncurrent Liabilities	4,239,098.82	4,577,994.09	4,280,604.50
Total Liabilities	5,755,746.39	6,049,727.79	5,657,892.24
Net Assets:			
Invested in Capital Assets, Net of Related Debt	13,832,927.00	14,027,553.00	13,832,928.00
Reserved for Debt Service	338,319.00	342,191.00	338,319.00
Unrestricted	7,427,688.55	5,897,369.42	5,373,466.97
Total Net Position	21,598,934.55	20,267,113.42	19,544,713.97
Total Liabilities and Net Position	\$ 27,354,680.94	\$ 26,316,841.21	\$ 25,202,606.21

CITY OF WALKER
ENTERPRISE FUND (GAS, SEWER, WATER, & GARBAGE)
STATEMENT OF REVENUES, EXPENSES
AND CHANGES IN NET ASSETS
For the Period Ended June 30, 2021

	CURRENT YEAR <u>06/30/21</u>	PRIOR YEAR <u>06/30/20</u>	AUDITED PRIOR YEAR <u>12/31/20</u>
Operating Revenues:			
Charges for Services	\$ 6,228,956.84	\$ 4,493,778.83	\$ 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	89,490.67	21,533.23	45,745.96
Miscellaneous Charges	<u>392,037.39</u>	<u>157,851.62</u>	<u>287,403.61</u>
Total Operating Revenues	6,806,163.88	4,751,350.32	9,328,336.32
Operating Expenses:			
Natural Gas Purchases	1,500,750.65	729,706.65	1,320,814.62
Salaries and Wages	651,590.65	654,807.93	1,362,167.67
Payroll Taxes and Benefits	320,877.82	304,863.25	617,944.91
Contract Services	520,509.84	554,444.10	1,005,514.46
Deprecation	-	-	-
Equipment Expense	50,224.36	26,178.62	57,067.34
Equipment Rental	41,673.20	36,592.94	103,635.30
Lab Fees	19,625.00	23,990.85	46,611.21
Maintenance	276,103.84	436,820.48	963,977.96
Maintenance - Waste Management Chem	-	-	-
Small Tools and Supplies	8,742.19	18,847.57	35,206.65
Utilities	108,605.96	110,808.24	237,096.96
Insurance Expense	182,638.33	163,147.44	180,578.89
Miscellaneous Expense	37,066.63	37,846.64	107,035.68
Office Expense	11,564.70	10,207.61	18,186.12
Professional Fees	90,538.86	58,491.73	180,397.19
Telephone Expense	24,276.95	18,428.35	36,834.05
Bad Debt Expense	<u>14,378.23</u>	<u>11,031.49</u>	<u>26,298.67</u>
Total Operating Expenses	<u>3,859,167.21</u>	<u>3,196,213.89</u>	<u>6,299,367.68</u>
Operating Income (Loss)			
Before Depreciation	2,946,996.67	1,555,136.43	3,028,968.64
Depreciation	<u>-</u>	<u>-</u>	<u>905,186.00</u>
Operating Income (Loss)			
After Depreciation	2,946,996.67	1,555,136.43	2,123,782.64
Add:			
Nonoperating Revenues	38,070.79	149,655.21	279,297.63
Donations	-	-	-
Transfers In	480,000.00	480,000.00	960,000.00
Less:			
Nonoperating Expenses	60,846.88	66,637.93	144,828.01
Transfers Out	<u>1,350,000.00</u>	<u>1,822,500.00</u>	<u>3,645,000.00</u>
Change in Net Assets	2,054,220.58	295,653.71	(426,747.74)

CITY OF WALKER - ENTERPRISE FUND

GAS DEPARTMENT STATEMENT OF NET

FOR PERIOD ENDED 06/30/21

INCOME (LOSS) FROM OPERATIONS

	PRIOR YEAR 6/30/2020	CURRENT YEAR 6/30/2021	ORIGINAL BUDGET	BUDGET
OPERATING REVENUES				
CHARGES FOR SERVICES	\$ 3,013,885.93	\$ 4,734,999.39	\$ 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	14,572.31	64,481.74	80,000.00	80,000.00
MISCELLANEOUS CHARGES	96,153.96	289,427.39	483,000.00	483,000.00
TOTAL OPERATING REVENUES	<u>3,202,798.84</u>	<u>5,184,587.50</u>	<u>7,113,000.00</u>	<u>7,113,000.00</u>
OPERATING EXPENSES				
NATURAL GAS PURCHASES	729,706.65	1,500,750.65	1,654,500.00	1,654,500.00
SALARIES AND WAGES	289,848.06	276,938.19	720,000.00	720,000.00
PAYROLL TAXES AND BENEFITS	159,142.29	154,045.68	357,000.00	357,000.00
CONTRACT SERVICES	85,644.32	56,657.83	172,600.00	172,600.00
DEPRECIATION	-	-	-	-
EQUIPMENT EXPENSES	15,174.41	29,714.23	37,000.00	37,000.00
EQUIPMENT RENTAL	5,034.42	5,101.65	11,500.00	11,500.00
MAINTENANCE	108,825.51	(68,410.72)	130,300.00	130,300.00
SMALL TOOLS AND SUPPLIES	6,169.30	2,281.53	13,000.00	13,000.00
UTILITIES	7,095.15	7,221.12	16,200.00	16,200.00
INSURANCE	88,655.40	83,551.58	104,000.00	104,000.00
MISCELLANEOUS	\$17,271.31	\$14,769.35	49,000.00	\$49,000.00
OFFICE EXPENSE	4,056.33	5,515.73	11,200.00	11,200.00
PROFESSIONAL FEES	36,063.54	43,590.71	83,000.00	83,000.00
TELEPHONE EXPENSE	9,636.15	12,217.14	20,000.00	20,000.00
BAD DEBT EXPENSE	7,488.34	5,893.63	15,000.00	15,000.00
TOTAL OPERATING EXPENSES	<u>1,569,811.18</u>	<u>2,129,838.30</u>	<u>3,394,300.00</u>	<u>3,394,300.00</u>
OPERATING INCOME (LOSS) BEFORE DEPRECIATION	1,632,987.66	3,054,749.20	3,718,700.00	3,718,700.00
DEPRECIATION	-	-	220,000.00	220,000.00
OPERATING INCOME (LOSS) AFTER DEPRECIATION	<u>1,632,987.66</u>	<u>3,054,749.20</u>	<u>3,498,700.00</u>	<u>3,498,700.00</u>
ADD:				
NONOPERATING REVENUES	131,165.21	33,716.87	160,500.00	160,500.00
DONATIONS	-	-	-	-
TRANSFERS IN	\$0.00	\$0.00	\$0.00	\$0.00
LESS:				
NONOPERATING EXPENSES	\$43,736.03	\$36,564.20	\$80,600.00	\$80,600.00
TRANSFERS OUT	1,822,500.00	1,350,000.00	3,245,000.00	3,245,000.00
GAS DEPARTMENT NET INCOME (LOSS)	<u>\$ (102,083.16)</u>	<u>\$ 1,701,901.87</u>	<u>\$ 333,600.00</u>	<u>\$ 333,600.00</u>

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	\$ (1,365,000.61)	\$ 5,700,911.42	\$ (399,088.58)	-6.54%
Charges for Services	(185,386.00)	79,228.00	(145,772.00)	(0.65)
Fuel Adjustment	(168,935.02)	112,129.96	(112,870.04)	(0.50)
WASTE MANAGEMENT CNG	(354,321.02)	191,357.96	(258,642.04)	(0.57)
DELINQUENT CHARGES	(15,518.26)	128,963.48	48,963.48	0.61
MISCELLANEOUS CHARGES	(193,572.61)	578,854.78	95,854.78	0.20
TOTAL OPERATING REVENUES	(1,928,412.50)	6,600,087.64	(512,912.36)	-7.21%
OPERATING EXPENSES				
NATURAL GAS PURCHASES	153,749.35	1,355,633.09	298,866.91	18.06%
SALARIES AND WAGES	443,061.81	553,876.38	166,123.62	23.07%
PAYROLL TAXES AND BENEFITS	202,954.32	308,091.36	48,908.64	13.70%
CONTRACT SERVICES	115,942.17	\$113,315.66	59,284.34	34.35%
DEPRECIATION	-	-	-	#DIV/0!
EQUIPMENT EXPENSES	7,285.77	59,428.46	(22,428.46)	-60.62%
EQUIPMENT RENTAL	6,398.35	10,203.30	1,296.70	11.28%
MAINTENANCE	198,710.72	(136,821.44)	267,121.44	205.00%
SMALL TOOLS AND SUPPLIES	10,718.47	4,563.06	8,436.94	64.90%
UTILITIES	8,978.88	14,442.24	1,757.76	10.85%
INSURANCE	20,448.42	95,991.63	8,008.37	7.70%
MISCELLANEOUS	34,230.65	\$29,538.70	19,461.30	39.72%
OFFICE EXPENSE	5,684.27	11,031.46	168.54	1.50%
PROFESSIONAL FEES	39,409.29	78,112.52	4,887.48	5.89%
TELEPHONE EXPENSE	7,782.86	24,434.28	(4,434.28)	-22.17%
BAD DEBT EXPENSE	9,106.37	11,787.26	3,212.74	21.42%
TOTAL OPERATING EXPENSES	1,264,461.70	2,533,627.96	860,672.04	25.36%
OPERATING INCOME (LOSS)				
BEFORE DEPRECIATION	(663,950.80)	4,066,459.68	347,759.68	
DEPRECIATION	220,000.00	263,711.00	(43,711.00)	-19.87%
OPERATING INCOME (LOSS)				
AFTER DEPRECIATION	(443,950.80)	3,802,748.68	304,048.68	
ADD:				
NONOPERATING REVENUES	(126,783.13)	172,687.83	12,187.83	7.59%
DONATIONS	\$0.00	-	\$0.00	#DIV/0!
TRANSFERS IN	\$0.00	\$0.00	\$0.00	#DIV/0!
LESS:				
NONOPERATING EXPENSES	44,035.80	\$80,354.55	245.45	0.30%
TRANSFERS OUT	1,895,000.00	3,245,000.00	-	0.00%
GAS DEPARTMENT NET INCOME (LOSS)	\$ 1,368,301.87	\$ 650,081.97	\$ 316,481.97	

CITY OF WALKER - ENTERPRISE FUND

SEWER DEPARTMENT STATEMENT OF NET

FOR PERIOD ENDED 06/30/21

INCOME (LOSS) FROM OPERATIONS

	PRIOR YEAR 6/30/2020	CURRENT YEAR 6/30/2021	ORIGINAL BUDGET	BUDGET
OPERATING REVENUES				
CHARGES FOR SERVICES	\$ 491,051.14	\$ 505,603.73	\$ 990,000.00	\$ 990,000.00
WASTE MANAGEMENT FEES-CHEMICALS		-	-	-
DELINQUENT CHARGES	2,140.80	7,817.88	12,000.00	12,000.00
MISCELLANEOUS CHARGES	2,896.05	3,110.05	5,400.00	5,400.00
TOTAL OPERATING REVENUES	496,087.99	516,531.66	1,007,400.00	1,007,400.00
OPERATING EXPENSES				
SALARIES AND WAGES	214,466.10	197,632.43	420,000.00	420,000.00
PAYROLL TAXES AND BENEFITS	43,530.08	63,253.48	106,000.00	106,000.00
CONTRACT SERVICES	17,210.96	8,342.19	35,700.00	35,700.00
EQUIPMENT EXPENSES	2,028.58	5,131.03	5,200.00	5,200.00
EQUIPMENT RENTAL	25,643.60	30,880.98	80,000.00	80,000.00
LAB FEES	14,702.99	19,434.00	30,000.00	30,000.00
MAINTENANCE	104,723.26	119,394.26	333,200.00	333,200.00
MAINTENANCE-WASTE MGMT CHEMICALS	-	-	-	-
SMALL TOOLS AND SUPPLIES	7,098.58	4,085.23	11,000.00	11,000.00
UTILITIES	67,377.83	62,606.22	141,000.00	141,000.00
INSURANCE	18,702.04	48,594.76	33,000.00	33,000.00
MISCELLANEOUS	1,865.86	3,836.15	18,750.00	18,750.00
OFFICE EXPENSE	1,892.95	1,122.31	2,900.00	2,900.00
PROFESSIONAL FEES	10,275.67	27,039.17	56,100.00	56,100.00
TELEPHONE EXPENSE	4,255.91	6,307.55	9,300.00	9,300.00
BAD DEBT EXPENSE	931.08	2,444.91	2,100.00	2,100.00
TOTAL OPERATING EXPENSES	534,705.49	600,104.67	1,284,250.00	1,284,250.00
OPERATING INCOME (LOSS) BEFORE DEPRECIATION	(38,617.50)	(83,573.01)	(276,850.00)	(276,850.00)
DEPRECIATION	-	-	454,400.00	454,400.00
OPERATING INCOME (LOSS) AFTER DEPRECIATION	(38,617.50)	(83,573.01)	(731,250.00)	(731,250.00)
ADD:				
NONOPERATING REVENUES	(50.00)	594.56	500.00	500.00
TRANSFERS IN	480,000.00	480,000.00	960,000.00	960,000.00
LESS:				
NONOPERATING EXPENSES	11,013.72	10,066.98	22,000.00	22,000.00
SEWER DEPARTMENT NET INCOME (LOSS)	\$ 430,318.78	\$ 386,954.57	\$ 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	\$ (484,396.27)	\$ 998,664.04	\$ 8,664.04	0.88%
WASTE MANAGEMENT FEES-CHEMICALS	-	-	-	#DIV/0!
DELINQUENT CHARGES	(4,182.12)	15,635.76	3,635.76	30.30%
MISCELLANEOUS CHARGES	(2,289.95)	6,220.10	820.10	15.19%
TOTAL OPERATING REVENUES	<u>(490,868.34)</u>	<u>1,020,519.90</u>	<u>13,119.90</u>	1.30%
OPERATING EXPENSES				
SALARIES AND WAGES	222,367.57	395,264.86	24,735.14	5.89%
PAYROLL TAXES AND BENEFITS	42,746.52	126,506.96	(20,506.96)	-19.35%
CONTRACT SERVICES	27,357.81	16,684.38	19,015.62	53.27%
EQUIPMENT EXPENSES	68.97	10,262.06	(5,062.06)	-97.35%
EQUIPMENT RENTAL	49,119.02	61,761.96	18,238.04	22.80%
LAB FEES	10,566.00	38,868.00	(8,868.00)	-29.56%
MAINTENANCE	213,805.74	238,788.52	94,411.48	28.33%
MAINTENANCE-WASTE MGMT CHEMICALS	-	-	-	#DIV/0!
SMALL TOOLS AND SUPPLIES	6,914.77	8,170.46	2,829.54	25.72%
UTILITIES	78,393.78	125,212.44	15,787.56	11.20%
INSURANCE	(15,594.76)	56,375.56	(23,375.56)	-70.84%
MISCELLANEOUS	14,913.85	7,526.80	11,223.20	59.86%
OFFICE EXPENSE	1,777.69	2,244.62	655.38	22.60%
PROFESSIONAL FEES	29,060.83	48,952.44	7,147.56	12.74%
TELEPHONE EXPENSE	2,992.45	12,615.10	(3,315.10)	-35.65%
BAD DEBT EXPENSE	(344.91)	4,889.82	(2,789.82)	-132.85%
TOTAL OPERATING EXPENSES	<u>684,145.33</u>	<u>1,154,123.98</u>	<u>130,126.02</u>	10.13%
OPERATING INCOME (LOSS) BEFORE DEPRECIATION	193,276.99	(133,604.08)	143,245.92	
DEPRECIATION	454,400.00	399,646.90	54,753.10	12.05%
OPERATING INCOME (LOSS) AFTER DEPRECIATION	<u>647,676.99</u>	<u>(533,250.98)</u>	<u>197,999.02</u>	
ADD:				
NONOPERATING REVENUES	94.56	479.12	(20.88)	-4.18%
TRANSFERS IN	(480,000.00)	960,000.00	-	0.00%
LESS:				
NONOPERATING EXPENSES	11,933.02	20,446.81	1,553.19	7.06%
SEWER DEPARTMENT NET INCOME (LOSS)	<u>\$ 179,704.57</u>	<u>\$ 406,781.33</u>	<u>\$ 199,531.33</u>	

CITY OF WALKER - ENTERPRISE FUND

WATER DEPARTMENT STATEMENT OF NET

INCOME (LOSS) FROM OPERATIONS

	FOR PERIOD ENDED 06/30/21			
	PRIOR YEAR 6/30/2020	CURRENT YEAR 6/30/2021	ORIGINAL BUDGET	BUDGET
OPERATING REVENUES				
CHARGES FOR SERVICES	\$ 782,806.35	\$ 779,041.78	\$ 1,600,000.00	\$ 1,600,000.00
DELINQUENT CHARGES	3,941.58	13,985.93	20,000.00	20,000.00
MISCELLANEOUS CHARGES	58,737.97	99,454.50	210,500.00	210,500.00
TOTAL OPERATING REVENUES	845,485.90	892,482.21	1,830,500.00	1,830,500.00
OPERATING EXPENSES				
SALARIES AND WAGES	150,493.77	177,020.03	375,000.00	375,000.00
PAYROLL TAXES AND BENEFITS	102,190.88	103,578.66	237,000.00	237,000.00
CONTRACT SERVICES	219,091.84	219,529.60	458,000.00	458,000.00
EQUIPMENT EXPENSES	8,975.63	15,379.10	24,000.00	24,000.00
EQUIPMENT RENTAL	5,914.92	5,690.57	13,100.00	13,100.00
LAB FEES	9,287.86	191.00	18,000.00	18,000.00
MAINTENANCE	223,271.71	225,120.30	446,900.00	446,900.00
SMALL TOOLS AND SUPPLIES	5,579.69	2,375.43	16,000.00	16,000.00
UTILITIES	36,335.26	38,778.62	81,000.00	81,000.00
INSURANCE	55,790.00	50,491.99	72,000.00	72,000.00
MISCELLANEOUS	18,709.47	18,461.13	66,400.00	66,400.00
OFFICE EXPENSE	4,243.18	4,926.66	9,500.00	9,500.00
PROFESSIONAL FEES	11,887.92	18,251.48	36,000.00	36,000.00
TELEPHONE EXPENSE	4,536.29	5,752.26	10,700.00	10,700.00
BAD DEBT EXPENSE	2,325.96	4,522.57	11,000.00	11,000.00
TOTAL OPERATING EXPENSES	858,634.38	890,069.40	1,874,600.00	1,874,600.00
OPERATING INCOME (LOSS) BEFORE DEPRECIATION	(13,148.48)	2,412.81	(44,100.00)	(44,100.00)
DEPRECIATION	-	-	262,500.00	262,500.00
OPERATING INCOME (LOSS) AFTER DEPRECIATION	(13,148.48)	2,412.81	(306,600.00)	(306,600.00)
ADD: NONOPERATING REVENUES	18,540.00	3,759.36	2,000.00	2,000.00
LESS: NONOPERATING EXPENSES	11,888.18	14,215.70	35,000.00	35,000.00
WATER DEPARTMENT NET INCOME (LOSS)	\$ (6,496.66)	\$ (8,043.53)	\$ (339,600.00)	\$ (339,600.00)

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	\$ (820,958.22)	\$ 1,582,500.13	\$ (17,499.87)	-1.09%
DELINQUENT CHARGES	(6,014.07)	27,971.86	7,971.86	39.86%
MISCELLANEOUS CHARGES	(111,045.50)	198,909.00	(11,591.00)	-5.51%
TOTAL OPERATING REVENUES	<u>(938,017.79)</u>	<u>1,809,380.99</u>	<u>(21,119.01)</u>	-1.15%
OPERATING EXPENSES				
SALARIES AND WAGES	197,979.97	354,040.06	20,959.94	5.59%
PAYROLL TAXES AND BENEFITS	133,421.34	207,157.32	29,842.68	12.59%
CONTRACT SERVICES	238,470.40	439,059.20	18,940.80	4.14%
EQUIPMENT EXPENSES	8,620.90	30,758.20	(6,758.20)	-28.16%
EQUIPMENT RENTAL	7,409.43	11,381.14	1,718.86	13.12%
LAB FEES	17,809.00	382.00	17,618.00	97.88%
MAINTENANCE	221,779.70	377,285.40	69,614.60	15.58%
SMALL TOOLS AND SUPPLIES	13,624.57	4,750.86	11,249.14	70.31%
UTILITIES	42,221.38	77,557.24	3,442.76	4.25%
INSURANCE	21,508.01	64,996.71	7,003.29	9.73%
MISCELLANEOUS	47,938.87	36,922.26	29,477.74	44.39%
OFFICE EXPENSE	4,573.34	9,853.32	(353.32)	-3.72%
PROFESSIONAL FEES	17,748.52	32,421.96	3,578.04	9.94%
TELEPHONE EXPENSE	4,947.74	11,504.52	(804.52)	-7.52%
BAD DEBT EXPENSE	6,477.43	9,045.14	1,954.86	17.77%
TOTAL OPERATING EXPENSES	<u>984,530.60</u>	<u>1,667,115.33</u>	<u>207,484.67</u>	11.07%
OPERATING INCOME (LOSS) BEFORE DEPRECIATION	46,512.81	142,265.66	186,365.66	
DEPRECIATION	262,500.00	250,879.96	11,620.04	4.43%
OPERATING INCOME (LOSS) AFTER DEPRECIATION	<u>309,012.81</u>	<u>(108,614.30)</u>	<u>197,985.70</u>	
ADD: NONOPERATING REVENUES	1,759.36	7,518.72	5,518.72	275.94%
LESS: NONOPERATING EXPENSES	20,784.30	32,479.80	2,520.20	7.20%
WATER DEPARTMENT NET INCOME (LOSS)	<u>\$ 331,556.47</u>	<u>\$ (133,575.38)</u>	<u>\$ 206,024.62</u>	

CITY OF WALKER - ENTERPRISE FUND

GARBAGE DEPARTMENT STATEMENT OF NET

FOR PERIOD ENDED 06/30/21

INCOME (LOSS) FROM OPERATIONS

OPERATING REVENUES

	PRIOR YEAR 6/30/2020	CURRENT YEAR 6/30/2021	ORIGINAL BUDGET	BUDGET
CHARGES FOR SERVICES	\$ 206,035.41	\$ 209,311.94	\$ 435,000.00	\$ 435,000.00
DELINQUENT CHARGES	878.54	3,205.12	3,500.00	3,500.00
MISCELLANEOUS CHARGES	63.64	45.45	200.00	200.00
TOTAL OPERATING REVENUES	206,977.59	212,562.51	438,700.00	438,700.00
OPERATING EXPENSES				
CONTRACT SERVICES	232,496.98	235,980.22	420,000.00	420,000.00
OFFICE EXPENSE	15.15	-	-	-
PROFESSIONAL FEES	264.60	1,657.50	3,400.00	3,400.00
BAD DEBT EXPENSE	286.11	1,517.12	600.00	600.00
TOTAL OPERATING EXPENSES	233,062.84	239,154.84	424,000.00	424,000.00
OPERATING INCOME (LOSS)	(26,085.25)	(26,592.33)	14,700.00	14,700.00
GARBAGE DEPARTMENT NET INCOME (LOSS)	\$ (26,085.25)	\$ (26,592.33)	\$ 14,700.00	\$ 14,700.00

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	\$ (225,688.06)	\$ 418,659.01	\$ (16,340.99)	-3.76%
DELINQUENT CHARGES	(294.88)	6,410.24	2,910.24	83.15%
MISCELLANEOUS CHARGES	(154.55)	90.90	(109.10)	-54.55%
TOTAL OPERATING REVENUES	<u>(226,137.49)</u>	<u>425,160.15</u>	<u>(13,539.85)</u>	-3.09%
OPERATING EXPENSES				
CONTRACT SERVICES	184,019.78	457,932.40	(37,932.40)	-9.03%
OFFICE EXPENSE	-	-	-	#DIV/0!
PROFESSIONAL FEES	1,742.50	2,132.10	1,267.90	37.29%
BAD DEBT EXPENSE	(917.12)	3,034.24	(2,434.24)	-405.71%
TOTAL OPERATING EXPENSES	<u>184,845.16</u>	<u>463,098.74</u>	<u>(39,098.74)</u>	-9.22%
OPERATING INCOME (LOSS)	<u>(41,292.33)</u>	<u>(37,938.59)</u>	<u>(52,638.59)</u>	
GARBAGE DEPARTMENT NET INCOME (LOSS)	<u>\$ (41,292.33)</u>	<u>\$ (37,938.59)</u>	<u>\$ (52,638.59)</u>	

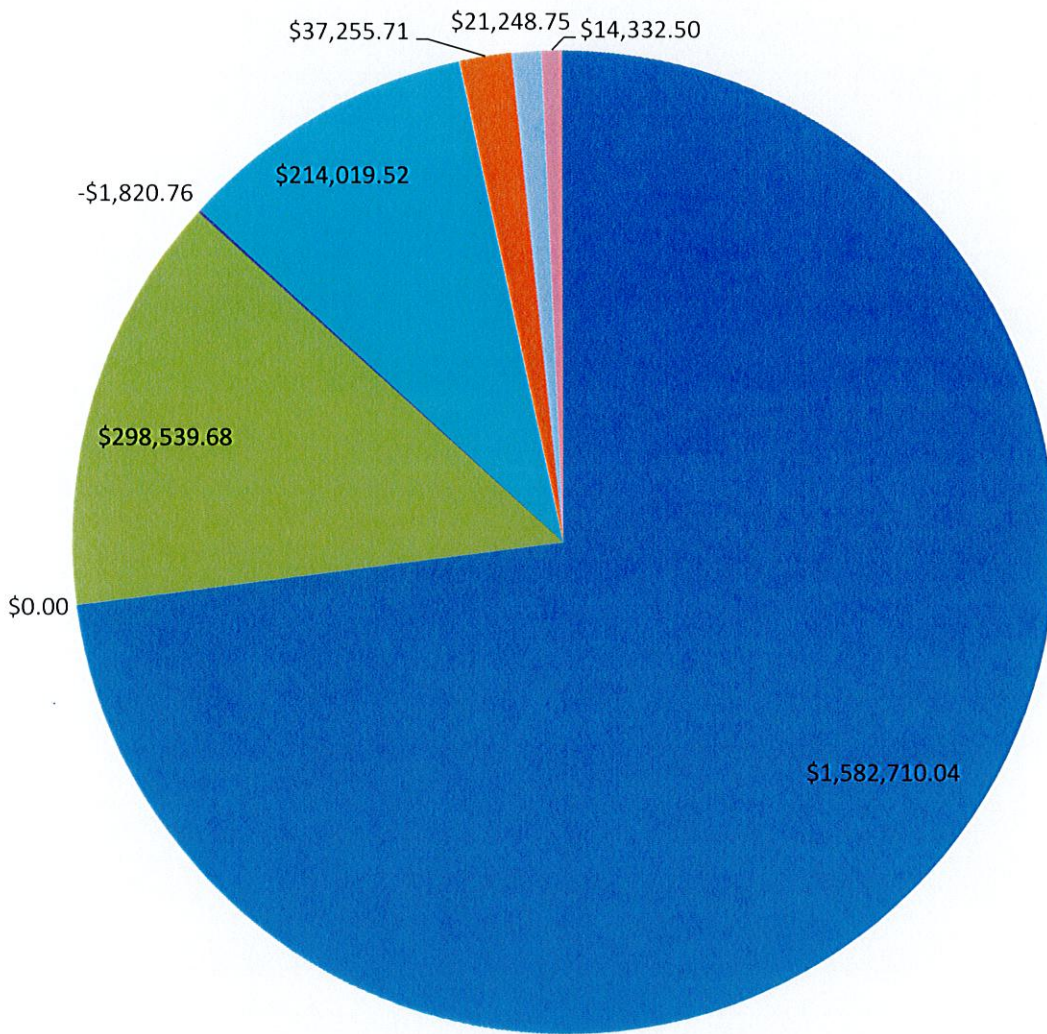
Capital Outlay

Total Costs through

June 30, 2021

\$2,170,484.54

- General and Administrative
- Animal Control
- Parks and Recreation
- Police Department
- Streets and Drainage
- Gas Department
- Sewer Department
- Water Department



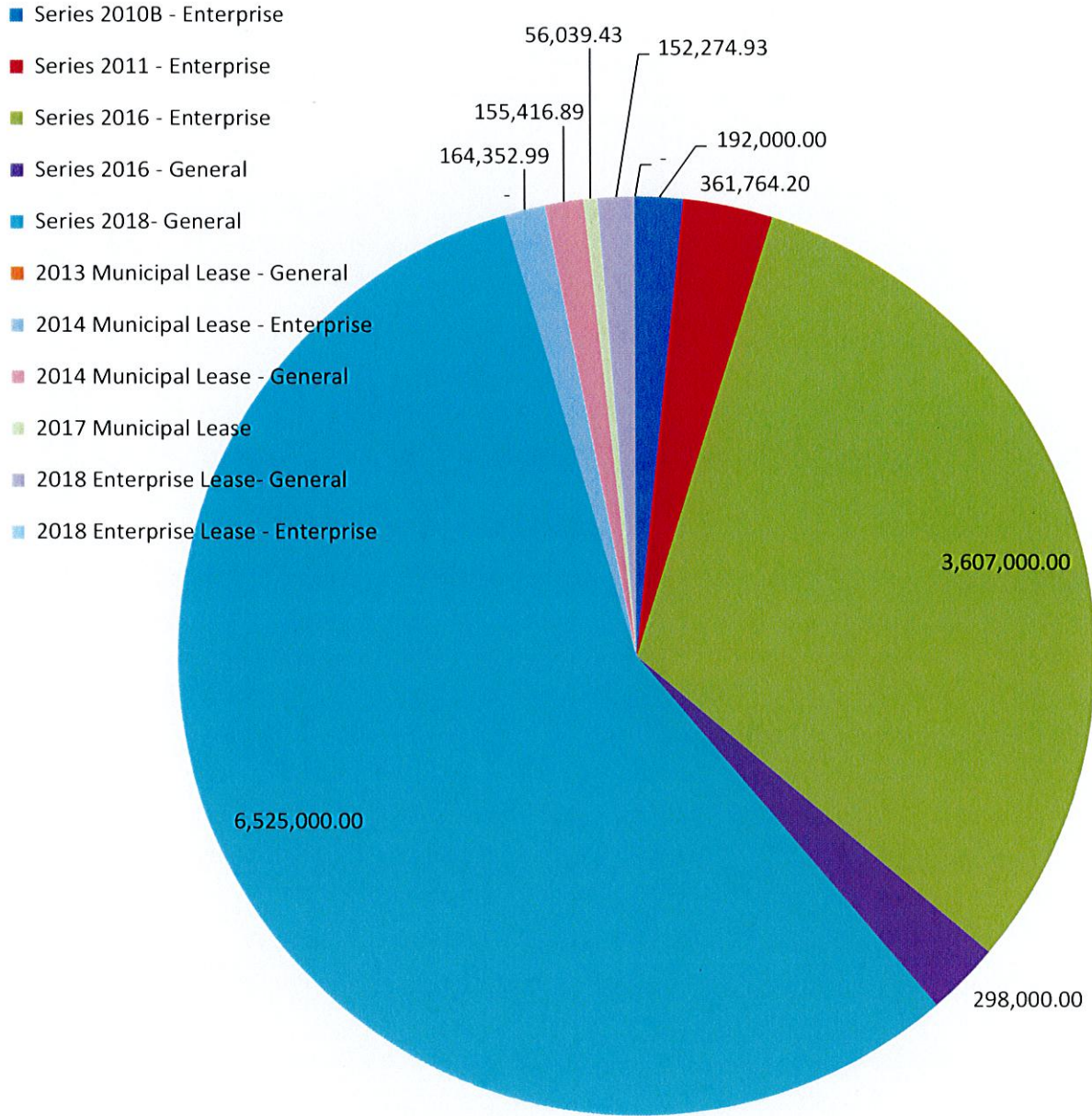
CITY OF WALKER - GENERAL FUND
CAPITAL OUTLAY DETAIL

FOR PERIOD ENDED 06/30/21

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 Center	3,953,663.10	3,900,651.90	53,011.20	25,000.00	(28,011.20)
5780	190001	1-Admin	City Hall	6,612,511.26	5,082,812.42	1,529,698.84	2,450,000.00	920,301.16
5715		1-Admin	Enterprise Vehicles Delivery & Tags	400.50		400.50	-	(400.50)
5780	210001	2-Animal Control	Animal Control Shelter	-			150,000.00	150,000.00
5715		2-Animal Control	Enterprise Vehicles Delivery & Tags	400.50		400.50	-	(400.50)
5780	200003	3-Parks	Fallen First Responder Fountain	-			5,000.00	5,000.00
5780	190011	3-Parks	All Inclusive Playground	437,727.60	176,927.98	260,799.62	100,000.00	(160,799.62)
5780	200002	3-Parks	Fitness Equipment	6,125.00		6,125.00	-	(6,125.00)
5780	170005	3-Parks	Ball Park Renovations	1,591,581.72	1,559,966.66	31,615.06	-	(31,615.06)
5715		3-Parks	Enterprise Vehicles Delivery & Tags	801.00		801.00	-	(801.00)
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	63,860.00	34,530.00	29,330.00	70,000.00	40,670.00
5780	200006	5-Streets	Pendavis Lane Phase I	170,008.03	144,343.75	25,664.28	1,260,000.00	1,234,335.72
5780	200005	5-Streets	Brown & Elm St. FEMA PW 1253	230,598.80	71,573.56	159,025.24	489,000.00	329,974.76
5725		5-Streets	Two Zero Turn Mowers	-			15,000.00	15,000.00
5715		5-Streets	Enterprise Vehicles Delivery & Tags	551.00		551.00	-	(551.00)
TOTAL GENERAL FUND CAPITAL OUTLAY				13,066,407.75	10,970,806.27	2,095,601.48	4,564,000.00	2,468,398.52

Debt Service

Total Outstanding as of June 30, 2021 \$ 11,511,848.44



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

FOR PERIOD ENDED 06/30/21

Bond	Description	PRINCIPAL PAYMENTS	BUDGET	BUDGET REMAINING	12/31/2020 Principal	Payments	OUTSTANDING 6/30/2021
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.	20,617.54	35,000.00	14,382.46	176,034.43	20,617.54	155,416.89
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.	17,988.57	40,000.00	22,011.43	74,028.00	17,988.57	56,039.43
Enterprise Leases	Enterprise Vehicle Lease Program	42,476.01	91,000.00	48,523.99	194,750.94	42,476.01	152,274.93
2018 Lease	Municipal Tractor Lease	22,868.98	45,000.00	22,131.02	145,276.00	22,868.98	122,407.02
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		123,951.10	664,000.00	469,393.89			7,186,731.25

CITY OF WALKER - ENTERPRISE FUND
DEBT SERVICE DETAIL

FOR PERIOD ENDED 06/30/21

<u>Bond</u>	<u>Description</u>	<u>PRINCIPAL PAYMENTS</u>	<u>ORIGINAL BUDGET</u>	<u>BUDGET REMAINING</u>	<u>Original Principal</u>	<u>Outstanding 12/31/2020</u>	<u>OUTSTANDING 6/30/2021</u>
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		\$ 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	41,505.68	60,000.00	18,494.32	205,858.67	205,858.67	164,352.99
TOTAL ENTERPRISE FUND DEBT SERVICE		<u>41,505.68</u>	<u>331,000.00</u>	<u>289,494.32</u>	<u>205,858.67</u>	<u>205,858.67</u>	<u>4,325,117.19</u>

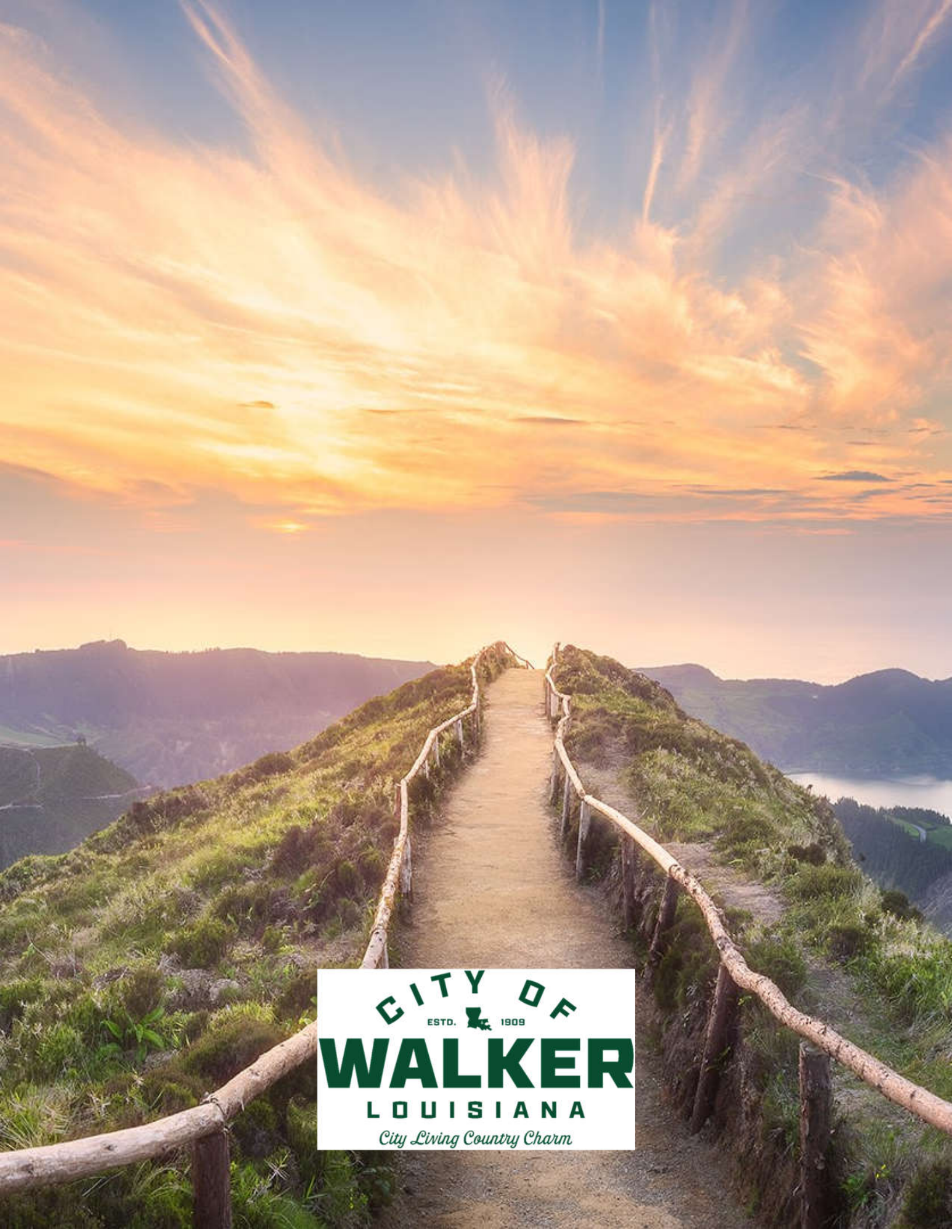
*General
Fixed Assets
and
Long Term Debt*

CITY OF WALKER
GENERAL FIXED ASSETS
BALANCE SHEET
As of June 30, 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	(265,608.20)	(265,608.20)
Buildings	3,127,987.55	3,127,987.55
Accumulated Depreciation - Buildings	(816,033.91)	(816,033.91)
Vehicles	1,560,089.32	1,560,089.32
Accumulated Depreciation - Vehicles	(1,025,243.33)	(1,025,243.33)
Heavy Equipment	839,925.41	839,925.41
Accumulated Depreciation - Heavy Equipme	(580,689.93)	(580,689.93)
Small Equipment	325,613.12	325,613.12
Accumulated Depreciation - Small Equipme	(261,552.36)	(261,552.36)
Recreational Equipment	368,250.56	368,250.56
Accumulated Depreciation - Recreational	(355,166.73)	(355,166.73)
Furniture and Fixtures	26,161.36	26,161.36
Accumulated Depreciation - Furniture and	(26,161.36)	(26,161.36)
Streets Infrastructure	3,517,415.59	3,517,415.59
Accumulated Depreciation - Streets Infra	(1,689,618.06)	(1,689,618.06)
Law Enforcement Equipment	54,390.00	54,390.00
Accumulated Depreciation - Law Enf Equip	(45,969.90)	(45,969.90)
Technology	209,063.47	209,063.47
Accumulated Depreciation - Technology	(209,063.68)	(209,063.68)
Construction in Progress	<u>12,389,757.32</u>	<u>12,389,757.32</u>
TOTAL FUND ASSETS	<u>\$20,195,351.60</u>	<u>\$ 20,195,351.60</u>
LIABILITIES		
TOTAL LIABILITIES	-	-
FUND BALANCE		
Investment in Capital Assets, Net of Rel	\$20,066,165.60	\$ 20,066,165.60
Contributed Capital	129,186.00	129,186.00
Unreserved	-	-
NET PROFIT LOSS		
TOTAL FUND BALANCE	<u>\$20,195,351.60</u>	<u>\$ 20,195,351.60</u>

CITY OF WALKER
GENERAL LONG TERM DEBT
BALANCE SHEET
As of June 30, 2021

	<u>Current Month</u>	<u>Prior Month</u>	<u>Prior Year</u>
ASSETS			
Bond Discounts L/T	\$ -	\$ -	\$ -
Bond Discounts L/T	\$ 21,981.35	\$ 22,445.35	\$ 21,981.35
Bond Discounts L/T	\$ -	\$ -	\$ -
Bond Discounts L/T	\$ 25,497.98	\$ 26,005.98	\$ 25,497.98
Bond Discounts L/T	\$ 36,756.00	\$ 71,909.00	\$ 36,756.00
TOTAL FUND ASSETS	<u>84,235.33</u>	<u>120,360.33</u>	<u>84,235.33</u>
LIABILITIES			
Accrued Interest Payable	45,260.35	47,620.35	45,260.35
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	298,000.00	285,000.00	298,000.00
2016 Premium on Bond	13,798.00	13,196.00	13,798.00
2016 Bond Discounts	(464.00)	(447.00)	(464.00)
2017 Municipal Lease S/T	36,317.00	34,974.00	36,317.00
2018 City Hall Building - Current Portion	135,000.00	130,000.00	135,000.00
2018 Enterprise S/T	68,073.27	60,655.27	68,073.27
2018 Tractor Lease S/T	46,259.00	44,220.00	46,259.00
Ferrington Place - S/T	20,000.00	20,000.00	20,000.00
2020 Municipal Lease S/T	41,617.00	-	41,617.00
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	-
2016 Utility Revenue Bonds -Premium	-	13,798.00	-
2017 Municipal Lease L/T	37,711.00	74,028.00	37,711.00
City Hall Bonds - L/T Portion	6,390,000.00	6,525,000.00	6,390,000.00
2018 Enterprise L/T	166,721.46	214,549.46	166,721.46
2018 Tractor Lease L/T	99,017.00	145,276.00	99,017.00
Ferrington Place L/T	140,000.00	160,000.00	140,000.00
2020 Municipal Lease L/T	134,417.00	-	134,417.00
Accrued Vacation Payable	157,822.14	145,490.56	157,822.14
TOTAL LIABILITIES	<u>7,882,157.46</u>	<u>8,259,858.35</u>	<u>7,882,157.46</u>
FUND BALANCE			
Reserved for Debt Service	-	-	-
Unreserved	(7,797,922.13)	(8,139,498.02)	(7,797,922.13)
NET PROFIT LOSS			
TOTAL FUND BALANCE	<u>(7,797,922.13)</u>	<u>(8,139,498.02)</u>	<u>(7,797,922.13)</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 84,235.33</u>	<u>\$ 120,360.33</u>	<u>\$ 84,235.33</u>



CITY OF
ESTD. 1909
WALKER
LOUISIANA
City Living Country Charm