City of Walker

Financial Report
July 2021

MAYOR
Jimmy Watson

CITY ATTORNEY
Bobby King

CHIEF OF
OPERATIONS
Jamie Etheridge

CITY CLERK
Tammy Payton

CITY OF
ESTD. 1909
WALKER
LOUISIANA
City Living Country Charm

MAYOR PRO TEM
Scarlett Milton Major

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

September 13, 2021

Members of the Council:

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

	GENERAL FUND	SPECIAL REVENUE FUND	ENTERPRISE FUND	GOVERNMENT WIDE
Actual YTD Fund Revenue	$ 3,107,574	$ 948,630	$ 7,649,227	$ 11,705,431
Actual YTD Fund Expense	(6,757,539)	(20,394)	(4,578,834)	(11,356,767)
Other Financing Sources (Uses)	12,915	-	-	12,915
Net Profit (Loss) Before Transfer	(3,637,050)	928,236	3,070,393	$ 361,579
Transfers In (Out)	1,614,050	(599,050)	(1,015,000)	$ -
Net Change in Fund Balance	$ (2,023,000)	$ 329,186		
Net Change in Net Assets			$ 2,055,393	

Sincerely,

Mike Cotton
Financial Director

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

	General Fund	Special Revenue Fund	Enterprise Fund	As of J
Where do city dollars come from?				
Taxes (sales, ad valorem, franchise, alcohol)	2,230,323.94	927,402.48		3,157,726
Licenses and Permits	396,594.85			396,595
Fines and Forfeits	300,354.12			300,354
Fees	49,452.00		-	49,452
Intergovernmental	59,973.74		$594.56	60,568
Charges for Services	8,850.00		7,048,819.57	7,057,670
Proceeds from Debt	-			-
Other	74,940.76	21,227.91	599,812.58	695,981
Total	3,120,489.41	948,630.39	7,649,226.71	11,718,346
Where do city dollars go?				
General Government	1,270,148.24	14,564.32		1,284,713
Animal Control	167,856.07			167,856
Parks and Recreation	337,381.17			337,381
Police Department	1,580,166.09			1,580,166
Street Department	889,511.32			889,511
Governmental Funds Capital Outlay	2,220,532.14			2,220,532
Governmental Funds Debt Service	291,943.50	5,830.00		297,774
Gas Department			$2,421,140.33	2,421,140
Sewer Department			805,471.07	805,471
Water Department			1,079,161.42	1,079,161
Garbage Department			273,060.79	273,061
Total	6,757,538.53	20,394.32	4,578,833.61	11,356,766

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

uly 31, 2021	General Fund	Special Revenue Fund	Enterprise Fund	As of July 31, 2021		Inc (Dec)
26.95%	2,067,109.96	856,391.98		2,923,502	29.10%	234,224
3.38%	383,108.84			383,109	3.81%	13,486
2.56%	304,504.36			304,504	3.03%	(4,150)
0.42%	24,479.00		-	24,479	0.24%	24,973
0.52%	854,047.30		$63.00	854,110	8.50%	(793,542)
60.23%	8,850.00		5,111,295.53	5,120,146	50.96%	1,937,524
0.00%	-			-	0.00%	-
5.94%	56,171.21	21,720.48	359,606.23	437,498	4.35%	258,483
	3,698,270.67	878,112.46	5,470,964.76	10,047,348		1,670,998
11.31%	1,370,085.64	13,162.52		1,383,248	26.39%	(98,535)
1.48%	740.75			741	0.01%	167,115
2.97%	-			-	0.00%	337,381
13.91%	45,491.16			45,491	0.87%	1,534,675
7.83%	2,150.63			2,151	0.04%	887,360
19.55%	-			-	0.00%	2,220,532
2.62%	7,291.58	5,830.00		13,122	0.25%	284,652
21.32%			$1,813,219.89	1,813,220	34.60%	607,920
7.09%			659,197.56	659,198	12.58%	146,273
9.50%			1,056,003.08	1,056,003	20.15%	23,158
2.40%			267,962.15	267,962	5.11%	5,099
	1,425,759.76	18,992.52	3,796,382.68	5,241,136		6,115,630

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

Acct#	Account Description	01 General and Administrative	02 Animal Control	03 Parks and Recreation	04 Police Department	05 Street Department	11 1/2 Cent Sales Tax	06 Gas Department	07 Sewer Department	08 Water Department	09 Garbage Department	TOTAL ALL DEPTS
TAXES												
4000	Ad Valorem Tax	129,984.74										129,984.74
4005	Alcoholic Beverage Tax	14,188.12										14,188.12
4010	Franchise Tax	231,306.00										231,306.00
4020	General/Half Cent Sales Tax	1,854,845.08					927,402.48					2,782,247.56
LICENSES AND PERMITS												
4015	Insurance Premium Tax	193,266.67										193,266.67
4100	Occupational Licenses	174,659.18										174,659.18
4105	Permits and Other Licenses	28,669.00										28,669.00
FINES AND FORFEITS												
4200	Fines and Forfeits				172,375.52							172,375.52
4201	Fines and Forfeits				22,927.23							22,927.23
4202	Fines and Forfeits				3,362.00							3,362.00
4203	Fines and Forfeits				0.00							0.00
4225	Court Fees	101,689.37										101,689.37
FEES												
4205	Animal Adoption		3,190.00									3,190.00
4210	Parks and Recre			42,016.00								42,016.00
4211	Tournament Fees			710.00								710.00
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		3,782,753.07	589,255.28	913,595.86	243,527.72	5,537,981.93
4220	Fuel Adjustment							1,519,687.64				1,519,687.64
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				57,931.00							57,931.00
4335	Salaries - Extra Duty				0.00							0.00
PROCEEDS FROM DEBT												
4500	Proceeds from Bond Issuance	0.00					0.00					0.00
4505	Proceeds from Revolving Loan									0.00		0.00
4510	Proceeds from Municipal Lease	0.00	0.00	0.00	0.00	0.00						0.00
OTHER												
4330	Subpoena Pay				50.00							50.00
4400	Christmas Donations	0.00			0.00							0.00
4402	Police Cadets				0.00							0.00
4404	School Uniform Drive				0.00							0.00
4406	Fundraising Revenue		0.00									0.00
4406	Donations - Challengers			0.00								0.00
4407	Discount Cards			0.00								0.00
4408	K-9 Donations				0.00							0.00
4800	Concessions			23,148.62								23,148.62
4801	Tournament Conccessions			0.00								0.00
4805	Interest Income	7,827.98	0.00	0.00	0.00		21,227.91	38,497.23	0.00	0.00	0.00	67,553.12
4810	Penalties and Interest	0.00	0.00	0.00	0.00			68,515.37	9,016.04	16,138.75	3,685.31	97,355.47
4815	Gain on Sale of Assets	0.00	0.00	3,150.00	7,695.00	2,070.00		0.00	0.00	0.00	0.00	12,915.00
4820	Private Donations	0.00	420.00	6,150.00	0.00			0.00	0.00	0.00		6,570.00
4825	Advertising Inccome			0.00								0.00
4830	Out of Town Fee							244,794.00		32,652.00		277,446.00
4835	Service Charges							89,918.00	3,692.00	50,477.00	0.00	144,087.00
4840	Tap Fees							0.00	0.00	0.00		0.00
4845	Health Fees									35,101.00		35,101.00
4850	Misc. Utility Revenue							1,713.56	0.00	4,474.75	0.00	6,188.31
4855	Recovery of Bad Debt							549.16	111.47	172.34	60.60	893.57
4860	Promotional / Comm Events	17,843.00										17,843.00
4899	Miscellaneous Income	292.82	0.00	50.00	5,914.33	304.01	0.00	244.00	0.00	0.00	0.00	6,805.16
4910	Appropriations					0.00						
4911	Appropriations					39,050.13						
4920	Appropriations	1,575,000.00		0.00								
4999	Budget Clearing	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL	4,329,571.96	3,610.00	78,760.62	272,297.82	50,274.14	948,630.39	5,746,672.03	602,669.35	1,052,611.70	247,273.63	11,718,321.51

Total General Fund 4,734,514.54

Total Enterprise Fund 7,649,226.71

CITY OF WALKER
WHERE DO CITY DOLLARS GO?
July 31, 2021

Acct#	Account Description	01 General and Administrative	02 Animal Control	03 Parks and Recreation	04 Police Department	05 Streets and Drainage	11 1/2 Cent Sales Tax	06 Gas Department	07 Sewer Department	08 Water Department	09 Garbage Department	TOTAL ALL DEPTS
5000	Salaries-Regula	473,092.41	75,217.86	95,265.51	565,440.84	285,352.94		336,807.73	205,535.25	0.00	0.00	2,036,712.54
5001	Salaries-Regula	39,230.70										39,230.70
5002	Salaries-Regula				34,615.35							34,615.35
5003	Salaries-Regula	8,486.84										8,486.84
5004	Salaries-Regula				11,442.00							11,442.00
5010	Salaries-Overti	823.11	196.82	1,057.50	78,760.87	13,225.70		18,189.08	46,243.21	193,922.41		352,418.70
5015	Salaries-Grants	0.00	0.00	0.00	0.00	0.00		0.00	0.00	34,491.82		34,491.82
5016	Salaries-Grants				2,090.98							2,090.98
5017	Salaries-Grants				0.00							0.00
5018	Salaries-Grants				0.00							0.00
5019	Salaries-Grants				0.00							0.00
5020	Salaries-Grants				0.00							0.00
5025	Salaries-Grants	0.00	0.00	0.00	0.00			0.00	0.00	0.00		0.00
5030	Student Labor	0.00	0.00	0.00	0.00			0.00	0.00	0.00		0.00
5032	Wages	0.00	0.00	0.00	0.00			0.00	0.00	0.00	0.00	0.00
5035	Compensation of	35,000.00	0.00	0.00	0.00			0.00	0.00	0.00		35,000.00
5040	Supplemental Pa	0.00	0.00	0.00	57,931.00							57,931.00
5041	Salaries-Subpoe				0.00							0.00
5042	unused	0.00	0.00	0.00	0.00							0.00
5045	Salaries - Tem	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00
5049	Capitalized Sal							0.00	0.00			0.00
5050	Retirement Cont	31,085.43	4,465.81	2,510.40	0.00	7,458.51		19,231.70	8,229.00	0.00	0.00	72,980.85
5051	Retirement Cont				180,221.25							180,221.25
5055	F.I.C.A. Tax	32,087.77	4,287.20	5,597.93	43,664.67	17,574.84		20,734.17	14,631.79	6,235.48	0.00	144,813.85
5056	Medicare Tax	7,504.40	1,002.64	1,309.18	10,211.92	4,140.57		4,849.17	3,421.77	13,835.53	0.00	46,275.18
5060	Unemployment Be	0.00	0.00	0.00	0.00	0.00		0.00	0.00	3,235.88	0.00	3,235.88
5061	Unemployment Ta	878.19	106.77	166.94	989.53	238.21		511.72	209.36	0.00	0.00	3,100.72
5065	Group Health In	185,157.48	47,777.51	25,856.91	225,260.14	70,109.59		133,089.35	46,178.08	465.78	0.00	733,894.84
5066	Group Life Insu	2,060.85	433.44	344.23	2,297.71	974.80		1,887.36	415.41	87,553.61		95,967.41
5068	Group Health De	0.00	0.00	0.00	0.00	0.00		0.00	0.00	799.69		799.69
5069	Group Insurance	2,845.83	54.00	42.00	37,024.92	89.50		166.00	82.00	0.00		40,304.25
5070	Other Related B	15,083.99	0.00	2,666.62	7,668.23	3,305.71		3,936.46	8,053.59	67.50	0.00	40,782.10
5075	Taxable Fringe	0.00	0.00					0.00	0.00	0.00	0.00	0.00
5080	Non-Taxable Fr	0.00	0.00					0.00	0.00	0.00	0.00	0.00
5099	Capitalized Ben							0.00				0.00
5100	Travel	6,734.71	0.00	0.00	5,565.88	2,724.00		9,575.00	2,329.00	0.00		26,928.59
5101	***USE 5100***	0.00	0.00	0.00	0.00	0.00		0.00	0.00	2,298.35		2,298.35
5102	***USE 5100***	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00		0.00
5105	***USE 5100***	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00
5110	***USE 5100***	0.00	0.00	0.00	0.00			0.00	0.00	0.00		0.00
5115	***USE 5100***	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00		0.00
5200	Advertising	2,087.80	0.00	0.00	0.00	0.00		180.00	48.00	0.00	0.00	2,315.80
5202	Annual Fees, Du							0.00				0.00
5205	Annual Fees, Du	8,420.00	20.00	529.40	12,658.55	674.00		1,619.25	6,446.40	0.00		30,367.60
5208	Assessor Fees	0.00										0.00
5211	Collection Fees	54,309.94	0.00	147.21			14,564.32	0.00				69,021.47
5213	Coroner Fees	1,940.00										1,940.00
5215	Fuel Expense	8,158.60	412.30	4,401.99	37,509.77	20,166.40		20,815.18	4,277.38	28,754.40		124,496.02
5220	Insurance-Vehic	15,510.89	4,068.81	4,164.74	38,663.10	24,743.69		23,108.47	5,704.55	11,388.42		127,352.67
5221	Insurance-Gener	116,193.87	0.00	7,263.77	40,023.76	5,823.07		60,258.31	38,951.17	15,773.04		284,286.99
5222	Insurance-Workm	4,388.86	824.97	2,948.94	21,970.29	24,643.58		4,466.29	5,960.26	31,341.40	0.00	96,544.59
5225	Interest and Pe	0.00	0.00	0.00	0.00	0.00		0.00	0.00	6,658.00		6,658.00
5230	Laboratory Fees				0.00				20,957.00	0.00		20,957.00
5235	Maintenance-Lan	0.00	0.00	0.00	0.00	0.00		0.00	0.00	208.50		208.50
5236	Maintenance-Bu	6,752.03	1,869.59	10,030.95	3,868.34	957.49		846.06	3,163.35	0.00	0.00	27,487.81
5237	Maintenance-Veh	3,761.26	1,833.39	1,008.95	34,840.01	21,405.35		14,386.51	1,525.66	1,599.12		80,360.25
5238	Maintenance-Hea	177.18	13.47	1,886.32	825.81	45,072.46		5,497.00	7,409.79	5,681.27		66,563.30
5239	Maintenance-Sma	0.00	0.00	0.00	0.00	0.00		0.00	0.00	2,641.26	0.00	2,641.26
5240	Maintenance-Rec			0.00								0.00
5241	Maintenance-Fur	0.00		0.00	0.00			0.00	0.00	0.00		0.00
5242	Maintenance-Inf	0.00		2,980.75		165,713.91		209,722.05	123,298.01	0.00		501,714.72
5243	Maintenance-Tec	20,286.70	2,318.03	1,782.39	15,343.62	5,616.63		10,881.90	4,406.56	186,629.26	0.00	247,265.09
5249	Maintenance-Oth	0.00	0.00	0.00	0.00	0.00		0.00	68.87	5,018.89	0.00	5,087.76
5250	Magistrate Expense	9,000.00			0.00							9,000.00
5250	Tap Fees - conta expense							-268,575.00	-1,425.00	0.00		-270,000.00
5251	Meter Fees - contra exp							-28,840.00		-72,575.55		-101,415.55
5255	Postage, Mail,	1,312.50	0.00	0.00	64.35	0.00		2,625.00	0.00	-5,087.45	0.00	-1,085.60
5260	Printing	2,504.82	0.00	37.99	3,059.00	72.00		276.30	0.00	-3,000.00	0.00	2,950.11
5265	Rentals-Buildin	1,464.00	0.00		5,757.12			0.00	107.33	1,401.80		8,730.25
5266	Rentals-Equipme	5,393.63	0.00	50.40	18,342.24	1,225.20		5,671.33	0.00	189.34	0.00	30,872.14
5267	Rentals-Uniform	1,585.27	340.20	566.60	0.00	1,789.14		2,189.09	35,673.98	0.00		42,144.28
5268	Rentals-Other	313.00	0.00	2,146.80	360.00	0.00		0.00	873.03	6,595.57	0.00	10,288.40
5275	Security	1,646.01	295.26	196.84	2,254.66	276.20		408.44	0.00	1,091.06		6,168.47
5280	Service Charges	0.00	0.00	0.00	0.00	0.00		10.00	1,222.36	0.00		1,232.36
5285	Telephone Servi	14,736.20	1,930.86	2,593.42	6,943.28	1,710.35		3,817.84	0.00	149.88		31,881.83
5286	Data Lines and	0.00	0.00	0.00	0.00	0.00		0.00	2,952.04	0.00		2,952.04
5287	Wireless Commun	5,083.66	341.34	1,197.67	11,352.53	1,952.57		10,652.79	0.00	2,177.43		32,757.99
5290	Utilities	38,790.21	4,536.63	12,531.36	6,577.42	39,535.50		8,103.34	4,432.71	0.00		114,507.17
5295	Waste Disposal	1,519.74	0.00	3,580.80	0.00	4,921.65		10.00	69,030.04	4,903.61		83,965.84
5299	Other Operating	0.00	0.00	300.00	430.00	0.00		0.00	7,171.74	46,054.12		53,955.86
5300	Buildings, Grou	0.00	0.00	0.00	0.00	0.00		0.00	0.00	101.85		101.85
5305	Chemicals							0.00	0.00	0.00		0.00
5310	Clothing and Un	5,122.13	317.11	958.18	12,454.92	326.54		663.89	56,686.52	0.00		76,529.29
5315	Computer Suppli	0.00	0.00	0.00	0.00	0.00		0.00	400.83	156,245.07	0.00	156,645.90
5320	Concession Supp			19,455.91								19,455.91
5325	Household Clean	0.00	0.00	0.00	0.00	0.00		0.00	0.00	514.41		514.41
5330	Medicines and V		1,760.53		0.00							1,760.53
5335	Office Supplies	13,390.59	234.35	3,212.08	6,745.83	1,446.11		3,729.23	0.00	0.00	0.00	28,758.19
5340	Recreational Su	0.00		35,454.58	0.00	0.00		0.00		0.00		35,454.58
5340	Kennel Supplies		4,831.00									4,831.00
5340	Plant Supplies								1,299.92			1,299.92

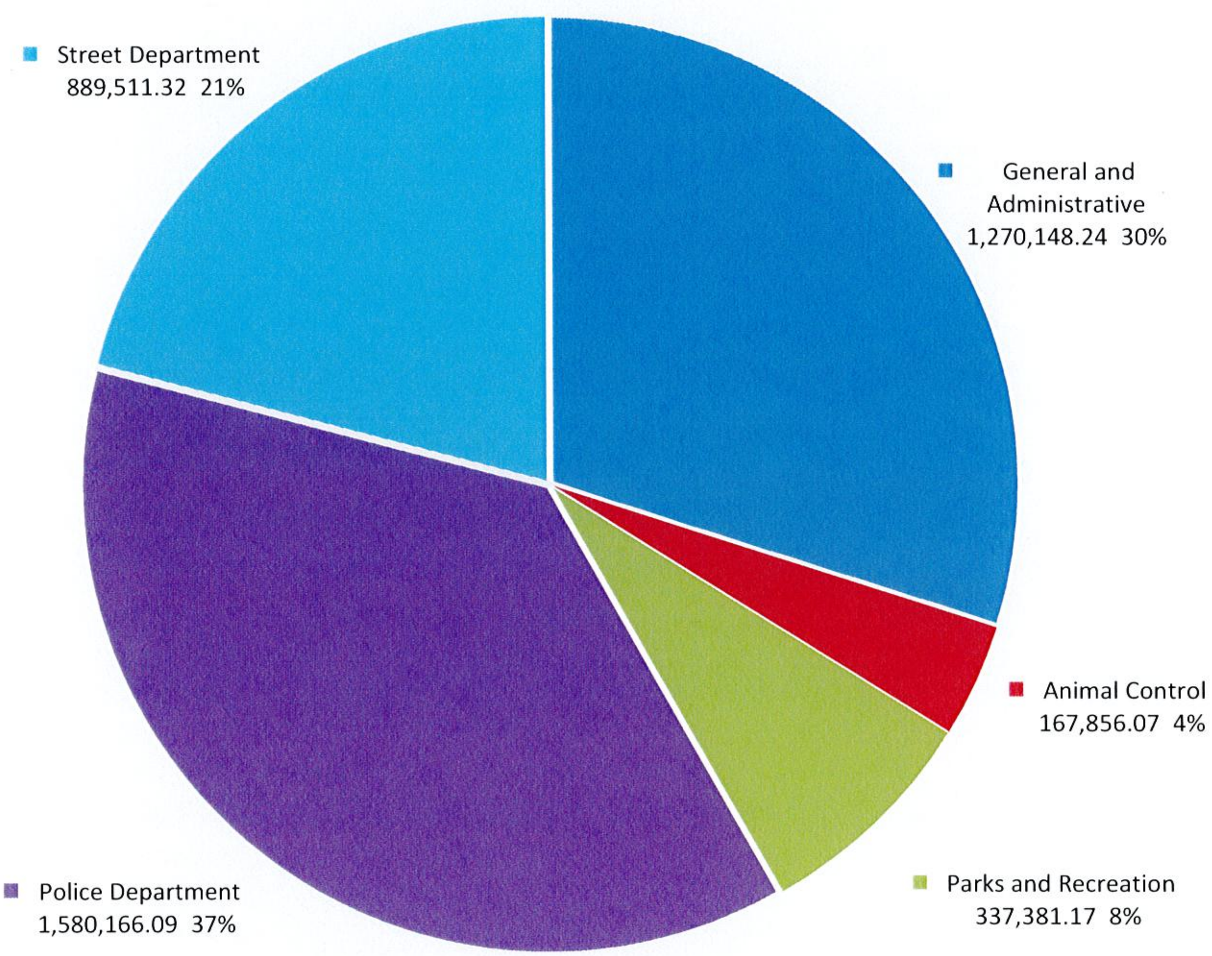
5345	Safety Supplies	0.00	0.00	0.00	0.00	0.00		0.00	0.00	4,443.39		4,443.39
5350	Vehicle Supplie	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00		0.00
5355	Law Enforcement				16,992.23							16,992.23
5360	Promotional / C	0.00		0.00	0.00							0.00
5395	Materials - Inv							0.00	0.00	285.88		285.88
5396	Small Tools and	0.00	0.00	5,098.99	0.00	981.45		412.99	0.00	0.00		6,493.43
5399	Other Operating	1,469.35	764.02	4,950.48	123.16	7,223.61		2,421.60	1,285.64	0.00		18,237.86
5400	Accounting and	7,182.50	1,105.00	1,657.50	11,050.00	7,182.50		12,707.50	8,264.52	402.94	1,657.50	51,209.96
5405	Engineering and Arch	1,268.75	0.00	0.00	0.00	69,713.85		41,353.87	7,182.50	2,957.51		122,476.48
5410	Legal Fees	468.00	0.00	0.00	0.00	0.00		225.00	22,608.75	5,525.00	0.00	28,826.75
5415	Veterinary Services		6,497.16		0.00							6,497.16
5420	Contract Labor	1,396.50	0.00	69,055.52	62.50	0.00		0.00	0.00	14,638.56		85,153.08
5425	Contract Services	4,841.06	0.00	0.00	1,350.00	30,033.77		58,233.86	0.00	0.00	269,691.68	364,150.37
5430	Laundry Service	0.00			45.00							45.00
5498	Professional Se	0.00	0.00	0.00	0.00	0.00		0.00	18,045.91	0.00		18,045.91
5499	Other Professional Svcs	1,060.60	0.00	295.00	2,043.00	782.00		1,177.00	0.00	253,640.77	0.00	258,998.37
5500	Miscellaneous Charges	0.00	0.00	50.00	4,800.36	50.00		250.00	40.00	0.00		5,190.36
5501	Settlement Charges	0.00	0.00	0.00	0.00	277.93		1,889.07	0.50	190.00		2,357.50
5505	Depreciation-La	0.00		0.00		0.00		0.00	145.00	0.00		145.00
5506	Depreciation-Bu	0.00						0.00	0.00	535.00		535.00
5507	Depreciation-Ve	0.00						0.00	0.00	0.00		0.00
5508	Depreciation-He	0.00						0.00	0.00	0.00		0.00
5509	Depreciation-Sm	0.00						0.00	0.00	0.00		0.00
5510	Depreciation-Re	0.00						0.00	0.00	0.00		0.00
5511	Depreciation-Fu	0.00						0.00	0.00	0.00		0.00
5512	Depreciation -							0.00	0.00	0.00		0.00
5513	Depreciation-Te							0.00	0.00	0.00		0.00
5514	Depreciation-Wa									0.00		0.00
5515	Depreciation-St											0.00
5520	Non-Capitalized	0.00	0.00	2,028.42	0.00	0.00		0.00	0.00	0.00		2,028.42
5521	Write-Offs Inve	0.00			0.00	0.00		0.00	0.00	0.00		0.00
5522	Write-Offs Buil	0.00						0.00	0.00	0.00		0.00
5523	Write-Offs Prop	0.00						0.00	0.00	0.00		0.00
5525	Bad Debt Expense							7,809.96	0.00	0.00	0.00	7,809.96
5530	Loss On Sale/Di	0.00						0.00	2,756.51	0.00		2,756.51
5535	Cost Of Goods Sold							1,616,873.72				1,616,873.72
5540	Inventory Reduc	0.00						0.00	0.00	5,090.82		5,090.82
5545	Cash Over/Short	0.00		0.00	0.00			-4.05	0.00	0.00		-4.05
5550	Reconciliation	0.00						0.00				0.00
5555	Christmas Expen	0.00				0.00						0.00
5560	Business Meetings	204.83		0.00	0.00	0.00						204.83
5565	Informant Fees				0.00							0.00
5572	Police Cadets (				0.00							0.00
5580	Promotional / Comm Event	18,336.05	0.00	0.00	469.95				0.00			18,806.00
5590	Economic Develo	50,000.00										50,000.00
5595	Landscaping and					0.00						0.00
5599	Prior Year Expe	0.00			0.00	0.00		0.00	0.00	0.00		0.00
5600	Grant Exp - Hom				0.00							0.00
5601	Grant Exp - Hom											0.00
5605	Grant Exp - LA				0.00							0.00
5610	Grant Exp - SRO				0.00							0.00
5615	Grant Exp - K9				0.00							0.00
5620	Grant Exp - Hig				0.00							0.00
5625	Grant Exp - Ele				0.00							0.00
5630	Grant Exp - Bul				0.00							0.00
5699	Grant Exp - Oth	0.00			0.00							0.00
5700	Acquisitions-La	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
5710	Acquisitions-Bu	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
5715	Acquisitions-Vehicles	477.00	400.50	801.00	-4,670.76	551.00		0.00	0.00	0.00		-2,441.26
5717	Major Repairs-V	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
5722	Major Repairs-H	0.00		0.00		0.00		0.00	0.00	0.00		0.00
5725	Acquisitions-Small Equip	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00		0.00
5727	Major Repairs-S	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
5732	Major Repairs-R	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
5737	Major Repairs-F	0.00						0.00	0.00	0.00		0.00
5740	Construction infrastructure					0.00		0.00	0.00	0.00		0.00
5741	Improvements -					0.00		0.00	0.00	0.00		0.00
5742	Major Repairs -					0.00		0.00	0.00	0.00		0.00
5745	Acquisitions-La				2,850.00				0.00			2,850.00
5747	Major Repairs-S								0.00			0.00
5750	Acquisitions-Technology	0.00			0.00	0.00		0.00		0.00		0.00
5752	Major Repairs-W									0.00		0.00
5780	Construction in Progress	1,701,043.93	0.00	299,165.45		219,914.02		0.00	0.00	0.00		2,220,123.40
5800	Bond Principal	0.00					0.00	0.00	0.00	0.00		0.00
5805	Bond Interest	129,528.13					5,830.00	32,788.80	6,516.37	11,860.80		186,524.10
5810	Bond Related Charges	0.00					0.00	3,500.00	2,654.41	2,230.00		8,384.41
5811	Bonds Cost of Interest	0.00										0.00
5812	Bonds Discount	0.00										0.00
5815	Bond Reserve Re	0.00						0.00		0.00		0.00
5820	Bond Contingenc	0.00						0.00	0.00	0.00		0.00
5825	Bond Investment	0.00						0.00	0.00	0.00		0.00
5830	Capital Lease Principal	23,010.22	4,543.53	3,095.60	47,728.17	74,490.72						152,868.24
5835	Capital Lease Interest	0.00	0.00	0.00	4,995.24	4,551.89		0.00	0.00	0.00		9,547.13
5999	Budget Clearing	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	1,711.61	1,711.61
	TOTAL	3,124,207.52	172,800.10	640,443.22	1,631,068.74	1,189,018.95	20,394.32	2,421,140.33	805,471.07	1,079,161.42	273,060.79	11,356,766.46

Total Governmental Funds 6,777,932.85

Total Enterprise Fund 4,578,833.61

General Fund

Total Departmental
Expenditures through July 31, 2021 $ 4,245,062.89



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

FOR PERIOD ENDED 07/31/21

	PRIOR YEAR 7/31/2020	CURRENT YEAR 7/31/2021	ORIGINAL BUDGET	**BUDGET**
REVENUES				
Taxes	2,067,109.96	2,230,323.94	3,370,000.00	**3,370,000.00**
Licenses and Permits	383,108.84	396,594.85	395,000.00	**395,000.00**
Fines and Forfeits	304,504.36	300,354.12	725,000.00	**725,000.00**
Interest Income	36,922.19	7,827.98	10,000.00	**10,000.00**
Fees	24,479.00	49,452.00	140,000.00	**140,000.00**
Charges for Services	8,850.00	8,850.00	6,600.00	**6,600.00**
Intergovernmental	854,047.30	59,973.74	1,372,252.19	**1,372,252.19**
Parks and Recreation Concessions	9,319.06	23,148.62	50,000.00	**50,000.00**
Miscellaneous	9,929.96	31,049.16	40,000.00	**40,000.00**
TOTAL GENERAL FUND REVENUES	3,698,270.67	3,107,574.41	6,108,852.19	**6,108,852.19**
EXPENDITURES				
GENERAL AND ADMINISTRATIVE				
Salaries	694,936.66	521,633.06	1,005,400.00	**1,005,400.00**
Payroll Taxes and Benefits	295,236.12	276,703.94	477,000.00	**477,000.00**
Aldermen's Per Diem	35,000.00	35,000.00	60,000.00	**60,000.00**
Advertising	2,834.00	2,087.80	5,000.00	**5,000.00**
Collection Costs	49,367.31	54,309.94	83,000.00	**83,000.00**
Bank Charges	-	-	200.00	**200.00**
Contracted Services	22,540.09	6,237.56	30,000.00	**30,000.00**
Coroner Fees	1,990.00	1,940.00	6,000.00	**6,000.00**
Court Costs	9,000.00	9,000.00	18,000.00	**18,000.00**
Depreciation	-	-	-	**-**
Economic Development	50,000.00	50,000.00	55,000.00	**55,000.00**
Grant Expenditures	-	-	-	**-**
Insurance	83,970.09	136,093.62	158,000.00	**158,000.00**
Legal and Professional	11,733.24	9,979.85	24,300.00	**24,300.00**
Membership Fees / Educational Training	14,040.00	15,154.71	25,000.00	**25,000.00**
Miscellaneous	3,474.20	3,110.01	27,600.00	**27,600.00**
Printing, Postage, and Office Supplies	10,686.78	17,412.74	34,000.00	**34,000.00**
Promotional and Community Events	20,352.32	18,336.05	30,000.00	**30,000.00**
Rental Equipment	5,684.82	5,706.63	10,100.00	**10,100.00**
Repairs and Maintenance	23,690.51	27,215.91	143,600.00	**143,600.00**
Small Tools and Supplies	1,094.13	1,469.35	6,200.00	**6,200.00**
Telephone	15,387.34	19,819.86	32,200.00	**32,200.00**
Utilities	9,730.11	40,309.95	60,000.00	**60,000.00**
Uniforms	3,017.47	6,707.40	10,000.00	**10,000.00**
Vehicle Expense	6,320.45	11,919.86	13,000.00	**13,000.00**
Total General and Administrative	1,370,085.64	1,270,148.24	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	(1,139,676.06)	3,478,731.94	108,731.94	3.23%
Licenses and Permits	1,594.85	412,925.85	17,925.85	4.54%
Fines and Forfeits	(424,645.88)	514,892.77	(210,107.23)	-28.98%
Interest Income	(2,172.02)	13,419.39	3,419.39	34.19%
Fees	(90,548.00)	51,850.07	(88,149.93)	-62.96%
Charges for Services	2,250.00	8,850.00	2,250.00	34.09%
Intergovernmental	(1,312,278.45)	1,384,365.96	12,113.77	0.88%
Parks and Recreation Concessions	(26,851.38)	23,148.62	(26,851.38)	-53.70%
Miscellaneous	(8,950.84)	34,785.02	(5,214.98)	-13.04%
TOTAL GENERAL FUND REVENUES	(3,001,277.78)	5,922,969.62	(185,882.57)	-3.04%
EXPENDITURES				
GENERAL AND ADMINISTRATIVE				
Salaries	483,766.94	870,716.98	134,683.02	13.40%
Payroll Taxes and Benefits	200,296.06	467,960.71	9,039.29	1.90%
Aldermen's Per Diem	25,000.00	60,000.00	-	0.00%
Advertising	2,912.20	3,579.09	1,420.91	28.42%
Collection Costs	28,690.06	101,973.55	(18,973.55)	-22.86%
Bank Charges	200.00	-	200.00	100.00%
Contracted Services	23,762.44	10,692.96	19,307.04	64.36%
Coroner Fees	4,060.00	3,325.71	2,674.29	44.57%
Court Costs	9,000.00	18,000.00	-	0.00%
Depreciation	-	-	-	#DIV/0!
Economic Development	5,000.00	55,000.00	-	0.00%
Grant Expenditures	-	-	-	#DIV/0!
Insurance	21,906.38	233,303.35	(75,303.35)	-47.66%
Legal and Professional	14,320.15	20,088.95	4,211.05	17.33%
Membership Fees / Educational Training	9,845.29	25,979.51	(979.51)	-3.92%
Miscellaneous	24,489.99	5,331.44	22,268.56	80.68%
Printing, Postage, and Office Supplies	16,587.26	29,850.42	4,149.58	12.20%
Promotional and Community Events	11,663.95	31,433.23	(1,433.23)	-4.78%
Rental Equipment	4,393.37	9,782.79	317.21	3.14%
Repairs and Maintenance	116,384.09	46,655.85	96,944.15	67.51%
Small Tools and Supplies	4,730.65	2,518.89	3,681.11	59.37%
Telephone	12,380.14	33,976.91	(1,776.91)	-5.52%
Utilities	19,690.05	69,102.77	(9,102.77)	-15.17%
Uniforms	3,292.60	11,498.40	(1,498.40)	-14.98%
Vehicle Expense	1,080.14	20,434.04	(7,434.04)	-57.18%
Total General and Administrative	1,043,451.76	2,131,205.55	182,394.45	7.88%

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

FOR PERIOD ENDED 07/31/21

	PRIOR YEAR 7/31/2020	CURRENT YEAR 7/31/2021	ORIGINAL BUDGET	**BUDGET**
ANIMAL CONTROL				
Salaries	78,436.85	75,414.68	131,000.00	**131,000.00**
Aldermen's Per Diem	-	-	-	**-**
Payroll Taxes and Benefits	53,068.96	58,127.37	96,200.00	**96,200.00**
Animal Care Expense	8,387.93	8,257.69	15,000.00	**15,000.00**
Depreciation	-	-	-	**-**
Economic Development	-	-	-	**-**
Grant Expenditures	-	-	-	**-**
Insurance	6,228.51	4,893.78	8,000.00	**8,000.00**
Legal and Professional	2,000.50	1,105.00	3,900.00	**3,900.00**
Membership Fees / Educational Training	420.00	20.00	1,000.00	**1,000.00**
Miscellaneous	554.26	295.26	1,100.00	**1,100.00**
Printing, Postage, and Office Supplies	775.03	234.35	1,500.00	**1,500.00**
Promotional and Community Events	-	-	-	**-**
Repairs and Maintenance	3,220.73	4,201.09	7,500.00	**7,500.00**
Small Tools and Supplies	5,909.19	5,595.02	16,700.00	**16,700.00**
Telephone	2,141.23	2,272.20	4,300.00	**4,300.00**
Utilities	4,871.50	4,536.63	9,500.00	**9,500.00**
Uniforms	267.65	657.31	1,300.00	**1,300.00**
Vehicle Expense	740.75	2,245.69	1,500.00	**1,500.00**
Total Animal Control	167,023.09	167,856.07	298,500.00	**298,500.00**
PARKS AND RECREATION				
Salaries	97,210.75	96,323.01	164,800.00	**164,800.00**
Aldermen's Per Diem	-	-	-	**-**
Payroll Taxes and Benefits	48,978.03	38,494.21	94,800.00	**94,800.00**
Bank Charges	-	-	-	**-**
Contracted Services	33,558.50	69,055.52	95,000.00	**95,000.00**
Concession Supplies	7,582.55	19,455.91	30,000.00	**30,000.00**
Depreciation	-	-	-	**-**
Grant Expenditures	-	-	-	**-**
Insurance	8,524.87	14,377.45	14,500.00	**14,500.00**
Legal and Professional	1,407.00	1,952.50	2,400.00	**2,400.00**
Membership Fees / Educational Training	1,239.40	529.40	3,000.00	**3,000.00**
Miscellaneous	56,281.24	5,096.04	16,200.00	**16,200.00**
Printing, Postage, and Office Supplies	1,476.93	3,250.07	2,000.00	**2,000.00**
Promotional and Community Events	-	-	-	**-**
Recreational Supplies	13,183.25	35,454.58	50,000.00	**50,000.00**
Rental Equipment	12,193.16	2,197.20	15,000.00	**15,000.00**
Repairs and Maintenance	20,710.22	17,689.36	44,000.00	**44,000.00**
Small Tools and Supplies	4,816.85	12,077.89	11,500.00	**11,500.00**
Telephone	1,335.01	3,791.09	5,000.00	**5,000.00**
Utilities	15,180.86	16,112.16	38,000.00	**38,000.00**
Uniforms	506.97	1,524.78	1,800.00	**1,800.00**
Total Parks and Recreation	324,185.59	337,381.17	588,000.00	**588,000.00**

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

	BUDGET REMAINING	PROJECTED THROUGH 12/31/21 Projected Actual 12/31/2021	Projected Annual Budget Remaining	% Variance
ANIMAL CONTROL				
Salaries	55,585.32	122,548.85	8,451.15	6.45%
Aldermen's Per Diem	-	-	-	#DIV/0!
Payroll Taxes and Benefits	38,072.63	98,775.87	(2,575.87)	-2.68%
Animal Care Expense	6,742.31	11,034.64	3,965.36	26.44%
Depreciation	-	-	-	#DIV/0!
Economic Development	-	-	-	#DIV/0!
Grant Expenditures	-	-	-	#DIV/0!
Insurance	3,106.22	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	34.29	965.71	96.57%
Miscellaneous	804.74	506.16	593.84	53.99%
Printing, Postage, and Office Supplies	1,265.65	401.74	1,098.26	73.22%
Promotional and Community Events	-	-	-	#DIV/0!
Repairs and Maintenance	3,298.91	7,201.87	298.13	3.98%
Small Tools and Supplies	11,104.98	9,591.46	7,108.54	42.57%
Telephone	2,027.80	3,895.20	404.80	9.41%
Utilities	4,963.37	7,777.08	1,722.92	18.14%
Uniforms	642.69	1,126.82	173.18	13.32%
Vehicle Expense	(745.69)	3,849.75	(2,349.75)	-156.65%
Total Animal Control	130,643.93	277,105.05	21,394.95	7.17%
PARKS AND RECREATION				
Salaries	68,476.99	156,524.89	8,275.11	5.02%
Aldermen's Per Diem	-	-	-	#DIV/0!
Payroll Taxes and Benefits	56,305.79	65,149.23	29,650.77	31.28%
Bank Charges	-	-	-	#DIV/0!
Contracted Services	25,944.48	118,380.89	(23,380.89)	-24.61%
Concession Supplies	10,544.09	30,000.00	-	0.00%
Depreciation	-	-	-	#DIV/0!
Grant Expenditures	-	-	-	#DIV/0!
Insurance	122.55	16,680.94	(2,180.94)	-15.04%
Legal and Professional	447.50	4,034.98	(1,634.98)	-68.12%
Membership Fees / Educational Training	2,470.60	529.40	2,470.60	82.35%
Miscellaneous	11,103.96	16,122.25	77.75	0.48%
Printing, Postage, and Office Supplies	(1,250.07)	5,571.55	(3,571.55)	-178.58%
Promotional and Community Events	-	-	-	#DIV/0!
Recreational Supplies	14,545.42	60,779.28	(10,779.28)	-21.56%
Rental Equipment	12,802.80	3,766.63	11,233.37	74.89%
Repairs and Maintenance	26,310.64	30,324.62	13,675.38	31.08%
Small Tools and Supplies	(577.89)	20,704.96	(9,204.96)	-80.04%
Telephone	1,208.91	6,499.01	(1,499.01)	-29.98%
Utilities	21,887.84	27,620.84	10,379.16	27.31%
Uniforms	275.22	2,613.90	(813.90)	-45.22%
Total Parks and Recreation	250,618.83	565,303.37	22,696.63	3.86%

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

	PRIOR YEAR 7/31/2020	CURRENT YEAR 7/31/2021	FOR PERIOD ENDED 07/31/21 ORIGINAL BUDGET	BUDGET
POLICE DEPARTMENT				
Salaries	735,632.90	750,281.04	1,330,500.00	**1,330,500.00**
Aldermen's Per Diem	-	-	-	**-**
Payroll Taxes and Benefits	508,778.50	507,338.37	931,100.00	**931,100.00**
Contracted Services	3,695.00	1,412.50	6,500.00	**6,500.00**
Court Costs	-	-	-	**-**
Depreciation	-	-	-	**-**
Grant Expenditures	-	-	-	**-**
Insurance	126,337.85	100,657.15	170,000.00	**170,000.00**
Legal and Professional	11,330.00	13,093.00	20,200.00	**20,200.00**
Membership Fees / Educational Training	17,829.57	18,224.43	30,000.00	**30,000.00**
Miscellaneous	9,562.88	13,242.14	23,800.00	**23,800.00**
Printing, Postage, and Office Supplies	7,627.32	9,869.18	26,200.00	**26,200.00**
Promotional and Community Events	2,189.66	469.95	3,000.00	**3,000.00**
Rental Equipment	29,518.08	18,702.24	50,400.00	**50,400.00**
Repairs and Maintenance	36,980.56	20,037.77	91,800.00	**91,800.00**
Small Tools and Supplies	6,457.98	17,115.39	26,500.00	**26,500.00**
Telephone	17,987.20	18,295.81	32,500.00	**32,500.00**
Utilities	5,307.03	6,577.42	11,000.00	**11,000.00**
Uniforms	10,033.04	12,499.92	22,000.00	**22,000.00**
Vehicle Expense	74,086.39	72,349.78	110,000.00	**110,000.00**
Total Police Department	1,603,353.96	1,580,166.09	2,885,500.00	**2,885,500.00**
STREET DEPARTMENT				
Salaries	249,533.34	298,578.64	550,000.00	**550,000.00**
Aldermen's Per Diem	-	-	-	**-**
Payroll Taxes and Benefits	112,717.38	103,891.73	230,200.00	**230,200.00**
Contracted Services	35,954.94	30,033.77	63,500.00	**63,500.00**
Depreciation			-	**-**
Equipment Expense	43,637.00	86,644.21	95,000.00	**95,000.00**
Grant Expenditures	-	-	-	**-**
Insurance	45,227.30	55,210.34	84,000.00	**84,000.00**
Landscaping and Beautification	-	-	-	**-**
Legal and Professional	224,804.53	77,678.35	38,000.00	**38,000.00**
Membership Fees / Educational Training	224.00	3,398.00	1,500.00	**1,500.00**
Miscellaneous	2,043.15	604.13	7,400.00	**7,400.00**
Printing, Postage, and Office Supplies	635.36	1,518.11	2,500.00	**2,500.00**
Rental Equipment	11,493.87	1,225.20	15,000.00	**15,000.00**
Repairs and Maintenance	216,994.22	172,288.03	474,000.00	**474,000.00**
Small Tools and Supplies	9,132.58	8,205.06	26,000.00	**26,000.00**
Telephone	3,193.96	3,662.92	5,500.00	**5,500.00**
Utilities	46,362.16	44,457.15	84,000.00	**84,000.00**
Uniforms	2,228.76	2,115.68	4,000.00	**4,000.00**
Total Street Department	1,004,182.55	889,511.32	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	580,218.96	1,246,954.40	83,545.60	6.28%
Aldermen's Per Diem	-	-	-	#DIV/0!
Payroll Taxes and Benefits	423,761.63	848,821.33	82,278.67	8.84%
Contracted Services	5,087.50	2,421.43	4,078.57	62.75%
Court Costs	-	-	-	#DIV/0!
Depreciation	-	-	-	#DIV/0!
Grant Expenditures	-	-	-	#DIV/0!
Insurance	69,342.85	145,804.67	24,195.33	14.23%
Legal and Professional	7,107.00	27,030.74	(6,830.74)	-33.82%
Membership Fees / Educational Training	11,775.57	39,425.88	(9,425.88)	-31.42%
Miscellaneous	10,557.86	22,700.81	1,099.19	4.62%
Printing, Postage, and Office Supplies	16,330.82	16,918.59	9,281.41	35.43%
Promotional and Community Events	2,530.05	12,805.63	(9,805.63)	-326.85%
Rental Equipment	31,697.76	32,060.98	18,339.02	36.39%
Repairs and Maintenance	71,762.23	34,350.46	57,449.54	62.58%
Small Tools and Supplies	9,384.61	29,340.67	(2,840.67)	-10.72%
Telephone	14,204.19	31,364.25	1,135.75	3.49%
Utilities	4,422.58	11,275.58	(275.58)	-2.51%
Uniforms	9,500.08	21,428.43	571.57	2.60%
Vehicle Expense	37,650.22	124,028.19	(14,028.19)	-12.75%
Total Police Department	1,305,333.91	2,646,732.04	238,767.96	8.27%
STREET DEPARTMENT				
Salaries	251,421.36	485,190.29	64,809.71	11.78%
Aldermen's Per Diem	-	-	-	#DIV/0!
Payroll Taxes and Benefits	126,308.27	175,495.30	54,704.70	23.76%
Contracted Services	33,466.23	51,486.46	12,013.54	18.92%
Depreciation	-	-	-	#DIV/0!
Equipment Expense	8,355.79	148,532.93	(53,532.93)	-56.35%
Grant Expenditures	-	-	-	#DIV/0!
Insurance	28,789.66	64,912.21	19,087.79	22.72%
Landscaping and Beautification	-	-	-	#DIV/0!
Legal and Professional	(39,678.35)	136,143.52	(98,143.52)	-258.27%
Membership Fees / Educational Training	(1,898.00)	5,825.14	(4,325.14)	-288.34%
Miscellaneous	6,795.87	1,035.65	6,364.35	86.00%
Printing, Postage, and Office Supplies	981.89	2,602.48	(102.48)	-4.10%
Rental Equipment	13,774.80	2,100.34	12,899.66	86.00%
Repairs and Maintenance	301,711.97	295,350.91	178,649.09	37.69%
Small Tools and Supplies	17,794.94	14,065.82	11,934.18	45.90%
Telephone	1,837.08	6,279.29	(779.29)	-14.17%
Utilities	39,542.85	76,212.25	7,787.75	9.27%
Uniforms	1,884.32	3,626.88	373.12	9.33%
Total Street Department	791,088.68	1,468,859.47	211,740.53	12.60%

CITY OF WALKER - GENERAL FUND STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL	PRIOR YEAR 7/31/2020	CURRENT YEAR 7/31/2021	FOR PERIOD ENDED 07/31/21 ORIGINAL BUDGET	 **BUDGET**
Total Departmental Expenditures	4,468,830.83	4,245,062.89	7,766,200.00	**7,766,200.00**
Capital Outlay	3,475,050.86	2,220,532.14	4,564,000.00	**4,564,000.00**
Debt Service	284,362.53	291,943.50	659,900.00	**659,900.00**
TOTAL GENERAL FUND EXPENDITURES	8,228,244.22	6,757,538.53	12,990,100.00	**12,990,100.00**
EXCESS (DEIFICIENCY) OF REVENUES OVER EXPENDITURES	(4,529,973.55)	(3,649,964.12)	(6,881,247.81)	**(6,881,247.81)**
OTHER FINANCING SOURCES (USES)				
Sale of Capital Assets	24,520.00	12,915.00	47,500.00	**47,500.00**
Proceeds from Debt	-	-	-	**-**
Transfers In	2,365,300.13	1,614,050.13	3,697,067.00	**3,697,067.00**
Transfers Out				
Total Other Financing Sources (Uses)	2,389,820.13	1,626,965.13	3,744,567.00	**3,744,567.00**
NET CHANGE IN FUND BALANCE	(2,140,153.42)	(2,022,998.99)	(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	$ 6,454,046.76	$ 2,319,523.62	$ 1,009,419.19	**$ 1,009,419.19**
	$ 6,454,046.76	$ 2,319,523.62		
	$ -	$ -		
TOTAL REVENUE CHECK				**$ 9,853,419.19**

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
Total Departmental Expenditures	3,521,137.11	7,089,205.48	676,994.52	8.72%
Capital Outlay	2,343,467.86	5,742,089.10	(1,178,089.10)	-25.81%
Debt Service	367,956.50	**659,900.00**	-	0.00%
TOTAL GENERAL FUND EXPENDITURES	6,232,561.47	13,491,194.58	(501,094.58)	-3.86%
EXCESS (DEIFICIENCY) OF REVENUES OVER EXPENDITURES	3,231,283.69	(7,568,224.96)	(686,977.15)	
OTHER FINANCING SOURCES (USES)				
Sale of Capital Assets	(34,585.00)	**12,915.00**	(34,585.00)	-72.81%
Proceeds from Debt	-	21,600.00	21,600.00	#DIV/0!
Transfers In	(2,083,016.87)	3,697,067.00	-	0.00%
Transfers Out				
Total Other Financing Sources (Uses)	(2,117,601.87)	3,731,582.00	(12,985.00)	-0.35%
NET CHANGE IN FUND BALANCE	1,113,681.82	(3,836,642.96)	(699,962.15)	
FUND BALANCE AT BEGINNING OF YEAR		4,342,522.61		
FUND BALANCE AT END OF YEAR		$ 505,879.65		

TOTAL REVENUE CHECK

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

	CURRENT YEAR 7/31/2021	PRIOR YEAR 7/31/2020	**AUDITED** PRIOR YEAR 12/31/2020
ASSETS			
Cash and Cash Equivalents	1,571,942.46	1,748,934.92	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	212,417.80	644,729.05	1,387,437.16
Due from Other Governments	781,777.20	503,051.63	792,118.90
Cash - Restricted	785,215.90	4,238,826.63	2,082,181.19
Total Assets	$ 3,622,543.23	$ 7,408,071.84	$ 5,710,051.90
LIABILITIES			
Accounts Payable	$ 691,413.87	$ 489,670.27	$ 697,972.02
Payroll Liabilities	349,033.94	256,703.80	270,528.97
Accrued Salaries and Wages	44,054.25	137,655.35	44,054.25
Due to Other Funds	218,517.55	69,995.66	354,974.05
Total Liabilities	1,303,019.61	954,025.08	1,367,529.29
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	558,282.62	6,403,968.76	2,581,281.61
Total Fund Balances	2,319,523.62	6,454,046.76	4,342,522.61
Total Liabilities and Fund Balances	$ 3,622,543.23	$ 7,408,071.84	$ 5,710,051.90

CITY OF WALKER

GENERAL FUND

STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE

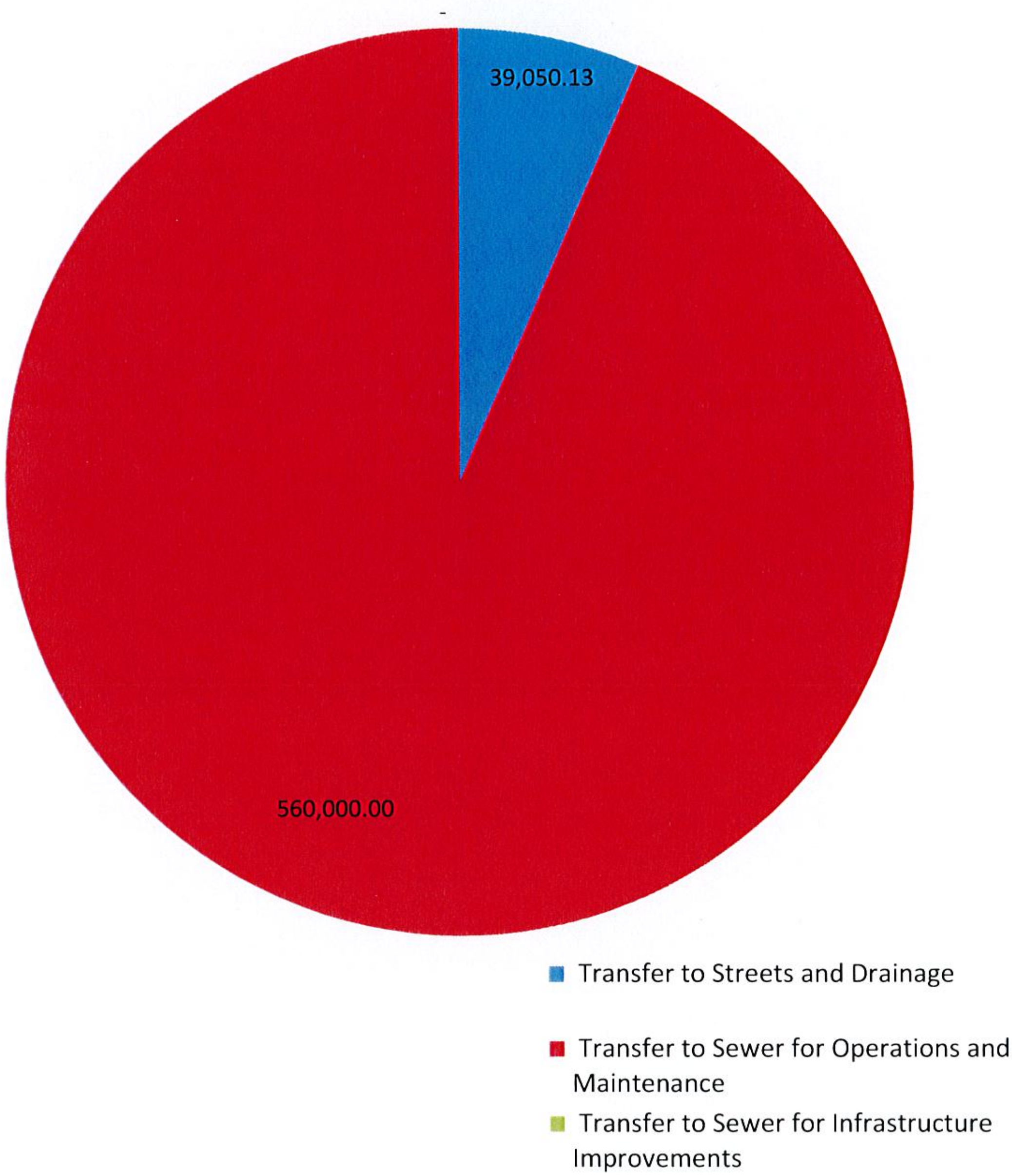
For the Period Ended July 31, 2021

	CURRENT YEAR 07/31/21	PRIOR YEAR 07/31/20	AUDITED PRIOR YEAR 12/31/20
Revenues:			
Taxes	2,230,323.94	2,067,109.96	3,755,276.65
Licenses and Permits	396,594.85	383,108.84	432,069.54
Fines and Forfeits	300,354.12	304,504.36	457,144.25
Interest Income	7,827.98	36,922.19	46,252.86
Fees	49,452.00	24,479.00	43,819.00
Charges for Services	8,850.00	8,850.00	13,275.00
Intergovernmental	59,973.74	854,047.30	2,428,426.79
Parks and Recreation Concessions	23,148.62	9,319.06	13,291.50
Miscellaneous	31,049.16	9,929.96	219,286.03
Total Revenues	3,107,574.41	3,698,270.67	7,408,841.62
Expenditures:			
Current:			
General and Administrative	1,270,148.24	1,370,085.64	2,227,157.25
Animal Control	167,856.07	167,023.09	269,302.77
Parks and Recreation	337,381.17	324,185.59	496,573.43
Police Department	1,580,166.09	1,603,353.96	2,613,913.87
Street Department	889,511.32	1,004,182.55	1,465,773.77
Capital Outlay	2,220,532.14	3,475,050.86	8,122,808.60
Debt Service	291,943.50	284,362.53	623,691.69
Total Expenditures	6,757,538.53	8,228,244.22	15,819,221.38
Excess (Deficiency) of Revenues over Expenditures	(3,649,964.12)	(4,529,973.55)	(8,410,379.76)
Other Financing Sources (Uses):			
Sale of Capital Assets	12,915.00	24,520.00	24,520.00
Proceeds from Debt	-	-	237,115.35
Transfers In	1,614,050.13	2,365,300.13	3,897,066.84
Transfers Out	-	-	-
Total Other Financing Sources (Uses)	1,626,965.13	2,389,820.13	4,158,702.19
Net Change in Fund Balance	(2,022,998.99)	(2,140,153.42)	(4,251,677.57)

Special Revenue Fund

Expenditures/Uses through July 31, 2021 $ 20,394.32

Chart of Transfers



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

	CURRENT YEAR 7/31/2021	PRIOR YEAR 7/31/2020	**AUDITED** PRIOR YEAR 12/31/2020
ASSETS			
Cash and Cash Equivalents	$ 2,792,180.78	$ 2,406,058.02	$ 2,338,114.71
Due from Other Goverments	296,685.71	244,399.30	296,685.71
Due from Other Funds	(149,703.00)	(149,703.00)	(149,704.00)
Cash - Restricted	-	-	-
Total Assets	$ 2,939,163.49	$ 2,500,754.32	$ 2,485,096.42
LIABILITIES			
Due to Other Funds	$ 168,752.13	$ 110,855.29	$ 43,871.00
Total Liabilities	168,752.13	110,855.29	43,871.00
FUND BALANCE			
Assigned to Special Revenue Fund	2,770,411.36	2,389,899.03	2,441,225.42
Unassigned	-	-	-
Total Fund Balance	2,770,411.36	2,389,899.03	2,441,225.42
Total Liabilities and Fund Balance	$ 2,939,163.49	$ 2,500,754.32	$ 2,485,096.42

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

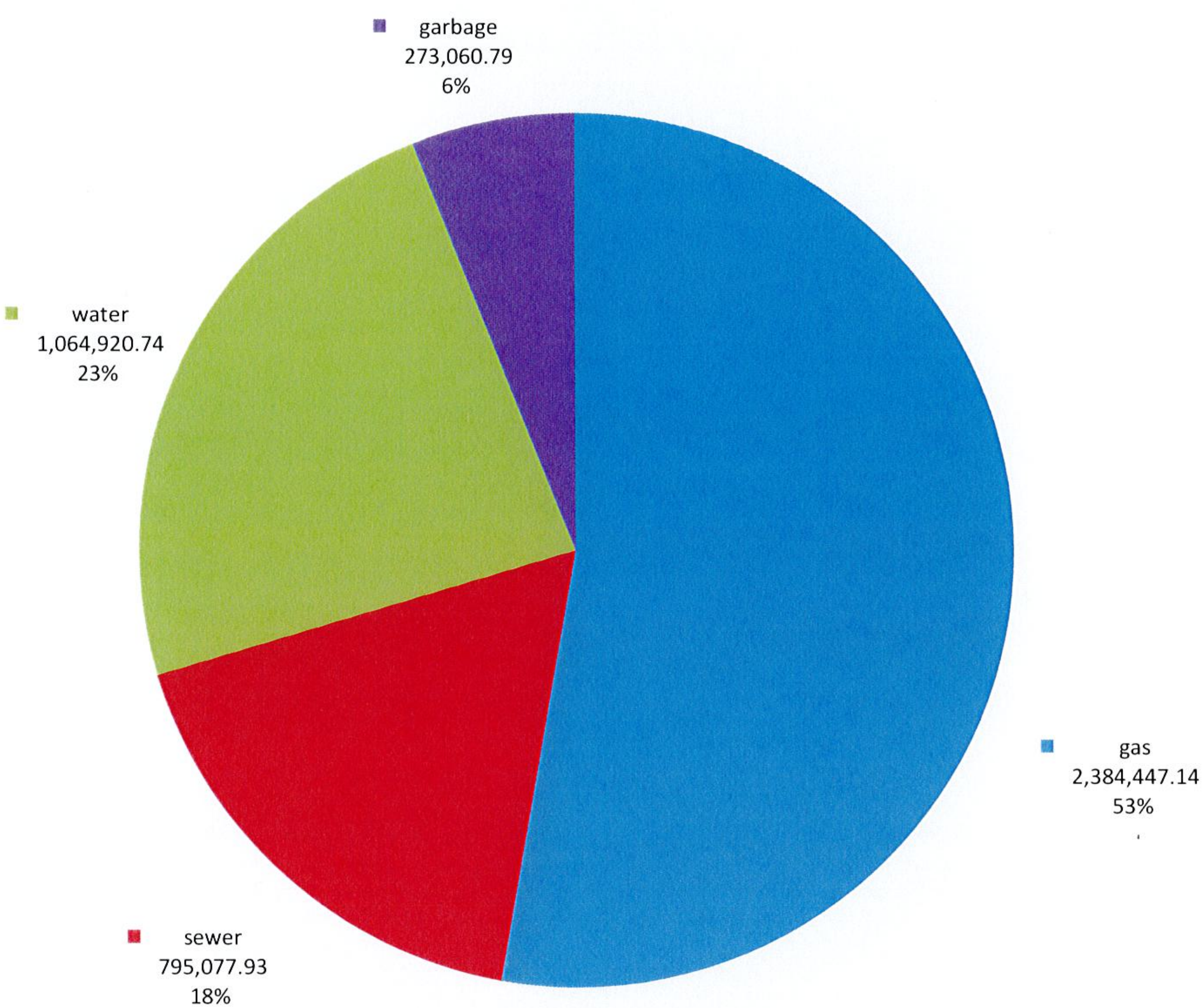
	CURRENT YEAR 07/31/21	PRIOR YEAR 07/31/20	AUDITED PRIOR YEAR 12/31/20
Revenues:			
Taxes	$ 927,402.48	$ 856,391.98	$ 1,608,827.52
Interest Income	21,227.91	21,720.48	37,748.33
Total Revenues	948,630.39	878,112.46	1,646,575.85
Expenditures:			
General Expenses	14,564.32	13,162.52	26,452.81
Debt Service	5,830.00	5,830.00	296,660.00
Total Expenditures	20,394.32	18,992.52	323,112.81
Excess (Deficiency) of Revenues over Expenditures	928,236.07	859,119.94	1,323,463.04
Other Financing Sources (Uses):			
Issuance of Bonds	-	-	-
Payment to Refund Bonds	-	-	-
Discounts on Bond Issuance	-	-	-
Transfers Out	(599,050.13)	(799,050.13)	(1,212,066.84)
Total Other Financing Sources (Uses)	(599,050.13)	(799,050.13)	(1,212,066.84)
Net Change in Fund Balance	329,185.94	60,069.81	111,396.20
Fund Balance at Beginning of Year	2,351,191.70	2,329,829.22	2,239,795.50
Fund Balance at End of Year	$ 2,680,377.64	$ 2,389,899.03	$ 2,351,191.70
Transfer to Streets and Drainage	39,050.13	239,050.13	252,066.84
Transfer to Sewer for Operations and Maintenance	560,000.00	560,000.00	960,000.00
Transfer to Sewer for Infrastructure Improvements	-	-	-
check balance	-	-	(0.00)

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

		FOR PERIOD ENDED 07/31/21				PROJECTED THROUGH 12/31/21		
	PRIOR YEAR 7/31/2020	CURRENT YEAR 7/31/2021	ORIGINAL BUDGET	BUDGET	BUDGET REMAINING	Projected Actual 12/31/2021	Projected Annual Budget Remaining	% Variance
Revenues:								
Taxes	856,391.98	927,402.48	1,425,000.00	1,425,000.00	(497,597.52)	1,294,262.81	(130,737.19)	-9.17%
Interest	21,720.48	21,227.91	20,000.00	20,000.00	1,227.91	36,390.70	16,390.70	81.95%
Miscellaneous	-	-	-	-	-	-	-	#DIV/0!
Total Revenues	878,112.46	948,630.39	1,445,000.00	1,445,000.00	(496,369.61)	1,330,653.51	(114,346.49)	-7.91%
Expenditures:								
General Expenses	13,162.52	14,564.32	25,000.00	25,000.00	10,435.68	24,967.41	32.59	0.13%
Debt Service	5,830.00	5,830.00	309,660.00	309,660.00	303,830.00	309,660.00	-	0.00%
Total Expenditures	18,992.52	20,394.32	334,660.00	334,660.00	314,265.68	334,627.41	32.59	0.01%
EXCESS (DEIFICIENCY) OF REVENUES OVER EXPENDITURES	859,119.94	928,236.07	1,110,340.00	1,110,340.00	(182,103.93)	996,026.10	(114,313.90)	
Other Financing Sources (Uses):								
Issuance of Bonds	-	-	-	-	-	-	-	#DIV/0!
Payment to Refund Bonds	-	-	-	-	-	-	-	#DIV/0!
Discounts on Bond Issuance	-	-	-	-	-	-	-	
Transfers Out	(799,050.13)	(599,050.13)	(1,412,067.00)	(1,412,067.00)	(813,016.87)	(1,412,067.00)	-	0.00%
Total Other Financing Sources (Uses)	(799,050.13)	(599,050.13)	(1,412,067.00)	(1,412,067.00)	(813,016.87)	(1,412,067.00)	-	0.00%
NET CHANGE IN FUND BALANCE	60,069.81	329,185.94	(301,727.00)	(301,727.00)	$ 630,912.94	(416,040.90)	$ (114,313.90)	-37.89%

Enterprise Fund

Total Operating Expenditures through	July 31, 2021	$	4,517,506.60



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

	CURRENT YEAR 7/31/2021	PRIOR YEAR 7/31/2020	AUDITED PRIOR YEAR 12/31/2020
Current Assets:			
Cash and Cash Equivalents	5,998,758.86	5,841,511.95	5,776,874.79
Due from Other Funds	176,539.55	(302,893.37)	(1,418,509.31)
	6,175,298.41	5,538,618.58	4,358,365.48
Receivables:			
Accounts, Net	777,716.82	695,265.61	1,067,689.06
Unbilled Utility Sales	739,269.33	499,135.68	739,269.33
Due from Other Governments	0.01	-	21,835.23
	1,516,986.16	1,194,401.29	1,828,793.62
Inventory, at Cost	413,906.80	313,160.62	413,906.80
Prepaid Expenses	59,604.26	57,410.22	59,604.26
Total Current Assets	8,165,795.63	7,103,590.71	6,660,670.16
Noncurrent Assets:			
Restricted Cash, Cash Equivalents, and Investments:			
Revenue Bond Covenant Accounts	746,547.66	731,867.57	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	17,058,398.43	16,959,792.50	16,784,571.66
Total Noncurrent Assets	18,732,251.86	18,629,074.61	18,096,093.05
Total Assets	$ 27,343,890.49	$ 26,205,701.32	$ 25,202,606.21

CITY OF WALKER

ENTERPRISE FUND

STATEMENT OF NET POSITION

As of July 31, 2021

	CURRENT YEAR 7/31/2021	PRIOR YEAR 7/31/2020	AUDITED PRIOR YEAR 12/31/2020
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	837,292.36	809,656.73	820,942.36
Due to Other Funds	(242,679.73)	(236,226.80)	(370,235.47)
Other Current Liabilities	91,525.89	70,239.65	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	1,513,181.46	1,474,329.18	1,377,287.74
Noncurrent Liabilities:			
Bonds Payable - Less Current Portion	4,129,580.92	4,480,629.86	4,179,583.46
Relocation of Utilities	-	-	-
Accumulated Unpaid Vacation	101,021.04	92,826.85	101,021.04
Total Noncurrent Liabilities	4,230,601.96	4,573,456.71	4,280,604.50
Total Liabilities	5,743,783.42	6,047,785.89	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	7,428,861.07	5,788,171.43	5,373,466.97
Total Net Position	21,600,107.07	20,157,915.43	19,544,713.97
Total Liabilities and Net Position	$ 27,343,890.49	$ 26,205,701.32	$ 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 July 31, 2021

	CURRENT YEAR 07/31/21	PRIOR YEAR 07/31/20	AUDITED PRIOR YEAR 12/31/20
Operating Revenues:			
Charges for Services	$ 6,953,140.59	$ 5,111,295.53	$ 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	97,355.47	21,531.73	45,745.96
Miscellaneous Charges	457,527.57	177,270.02	287,403.61
Total Operating Revenues	7,603,702.61	5,388,283.92	9,328,336.32
Operating Expenses:			
Natural Gas Purchases	1,616,873.72	787,680.84	1,320,814.62
Salaries and Wages	835,189.50	807,958.23	1,362,167.67
Payroll Taxes and Benefits	377,820.40	358,226.62	617,944.91
Contract Services	599,612.22	643,712.12	1,005,514.46
Deprecation	-	-	-
Equipment Expense	58,074.42	30,128.88	57,067.34
Equipment Rental	47,940.88	42,437.75	103,635.30
Lab Fees	21,165.50	26,870.43	46,611.21
Maintenance	394,610.71	524,111.33	963,977.96
Maintenance - Waste Management Chem	-	-	-
Small Tools and Supplies	16,031.08	21,543.31	35,206.65
Utilities	130,471.09	127,477.72	237,096.96
Insurance Expense	192,221.49	169,231.97	180,578.89
Miscellaneous Expense	59,802.28	60,146.26	107,035.68
Office Expense	14,082.31	10,076.27	18,186.12
Professional Fees	107,305.68	85,988.84	180,397.19
Telephone Expense	28,936.42	21,746.68	36,834.05
Bad Debt Expense	17,368.90	12,147.45	26,298.67
Total Operating Expenses	4,517,506.60	3,729,484.70	6,299,367.68
Operating Income (Loss) Before Depreciation	3,086,196.01	1,658,799.22	3,028,968.64
Depreciation	-	-	905,186.00
Operating Income (Loss) After Depreciation	3,086,196.01	1,658,799.22	2,123,782.64
Add:			
Nonoperating Revenues	45,524.10	160,804.48	279,297.63
Donations	-	-	-
Transfers In	560,000.00	560,000.00	960,000.00
Less:			
Nonoperating Expenses	61,327.01	66,897.98	144,828.01
Transfers Out	1,575,000.00	2,126,250.00	3,645,000.00
Change in Net Assets	2,055,393.10	186,455.72	(426,747.74)

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

FOR PERIOD ENDED 07/31/21

	PRIOR YEAR 7/31/2020	CURRENT YEAR 7/31/2021	ORIGINAL BUDGET	BUDGET
OPERATING REVENUES				
CHARGES FOR SERVICES	$ 3,371,375.57	$ 5,206,761.73	$ 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	68,515.37	80,000.00	80,000.00
MISCELLANEOUS CHARGES	107,525.74	335,261.16	483,000.00	483,000.00
TOTAL OPERATING REVENUES	3,571,660.26	5,706,217.24	7,113,000.00	7,113,000.00
OPERATING EXPENSES				
NATURAL GAS PURCHASES	787,680.84	1,616,873.72	1,654,500.00	1,654,500.00
SALARIES AND WAGES	358,066.16	354,996.81	720,000.00	720,000.00
PAYROLL TAXES AND BENEFITS	187,069.66	184,405.93	357,000.00	357,000.00
CONTRACT SERVICES	91,153.47	58,233.86	172,600.00	172,600.00
DEPRECIATION	-	-	-	-
EQUIPMENT EXPENSES	17,366.50	35,201.69	37,000.00	37,000.00
EQUIPMENT RENTAL	5,843.03	5,671.33	11,500.00	11,500.00
MAINTENANCE	134,654.44	(70,467.99)	130,300.00	130,300.00
SMALL TOOLS AND SUPPLIES	6,553.37	2,834.59	13,000.00	13,000.00
UTILITIES	8,021.72	8,113.34	16,200.00	16,200.00
INSURANCE	90,834.85	87,833.07	104,000.00	104,000.00
MISCELLANEOUS	$17,379.02	$16,366.30	49,000.00	$49,000.00
OFFICE EXPENSE	4,357.14	6,640.53	11,200.00	11,200.00
PROFESSIONAL FEES	41,519.97	55,463.37	83,000.00	83,000.00
TELEPHONE EXPENSE	11,227.44	14,470.63	20,000.00	20,000.00
BAD DEBT EXPENSE	7,700.42	7,809.96	15,000.00	15,000.00
TOTAL OPERATING EXPENSES	1,769,428.03	2,384,447.14	3,394,300.00	3,394,300.00
OPERATING INCOME (LOSS) BEFORE DEPRECIATION	1,802,232.23	3,321,770.10	3,718,700.00	3,718,700.00
DEPRECIATION	-	-	220,000.00	220,000.00
OPERATING INCOME (LOSS) AFTER DEPRECIATION	1,802,232.23	3,321,770.10	3,498,700.00	3,498,700.00
ADD:				
NONOPERATING REVENUES	139,234.29	40,454.79	160,500.00	160,500.00
DONATIONS	-	-	-	-
TRANSFERS IN	$0.00	$0.00	$0.00	$0.00
LESS:				
NONOPERATING EXPENSES	$43,791.86	$36,693.19	$80,600.00	$80,600.00
TRANSFERS OUT	2,126,250.00	1,575,000.00	3,245,000.00	3,245,000.00
GAS DEPARTMENT NET INCOME (LOSS)	$ (228,575.34)	$ 1,750,531.70	$ 333,600.00	$ 333,600.00

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

		PROJECTED THROUGH 12/31/21		
	BUDGET REMAINING	Projected Actual 12/31/2021	Projected Annual Budget Remaining	% Variance
OPERATING REVENUES				
CHARGES FOR SERVICES	$ (893,238.27)	$ 5,700,911.42	$ (399,088.58)	-6.54%
Charges for Services	(185,386.00)	67,909.71	(157,090.29)	(0.70)
Fuel Adjustment	(168,935.02)	96,111.39	(128,888.61)	(0.57)
WASTE MANAGEMENT CNG	(354,321.02)	164,021.11	(285,978.89)	(0.64)
DELINQUENT CHARGES	(11,484.63)	117,454.92	37,454.92	0.47
MISCELLANEOUS CHARGES	(147,738.84)	574,733.42	91,733.42	0.19
TOTAL OPERATING REVENUES	(1,406,782.76)	6,557,120.87	(555,879.13)	-7.81%
OPERATING EXPENSES				
NATURAL GAS PURCHASES	37,626.28	1,355,633.09	298,866.91	18.06%
SALARIES AND WAGES	365,003.19	576,869.82	143,130.18	19.88%
PAYROLL TAXES AND BENEFITS	172,594.07	312,123.10	44,876.90	12.57%
CONTRACT SERVICES	114,366.14	$99,829.47	72,770.53	42.16%
DEPRECIATION	-	-	-	#DIV/0!
EQUIPMENT EXPENSES	1,798.31	60,345.76	(23,345.76)	-63.10%
EQUIPMENT RENTAL	5,828.67	9,722.28	1,777.72	15.46%
MAINTENANCE	200,767.99	(120,802.27)	251,102.27	192.71%
SMALL TOOLS AND SUPPLIES	10,165.41	4,859.29	8,140.71	62.62%
UTILITIES	8,086.66	13,908.58	2,291.42	14.14%
INSURANCE	16,166.93	98,711.55	5,288.45	5.09%
MISCELLANEOUS	32,633.70	$28,056.53	20,943.47	42.74%
OFFICE EXPENSE	4,559.47	11,383.77	(183.77)	-1.64%
PROFESSIONAL FEES	27,536.63	89,641.87	(6,641.87)	-8.00%
TELEPHONE EXPENSE	5,529.37	24,806.80	(4,806.80)	-24.03%
BAD DEBT EXPENSE	7,190.04	13,388.50	1,611.50	10.74%
TOTAL OPERATING EXPENSES	1,009,852.86	2,578,478.14	815,821.86	24.04%
OPERATING INCOME (LOSS) BEFORE DEPRECIATION	(396,929.90)	3,978,642.73	259,942.73	
DEPRECIATION	220,000.00	263,711.00	(43,711.00)	-19.87%
OPERATING INCOME (LOSS) AFTER DEPRECIATION	(176,929.90)	3,714,931.73	216,231.73	
ADD:				
NONOPERATING REVENUES	(120,045.21)	170,288.65	9,788.65	6.10%
DONATIONS	$0.00	-	$0.00	#DIV/0!
TRANSFERS IN	$0.00	$0.00	$0.00	#DIV/0!
LESS:				
NONOPERATING EXPENSES	43,906.81	$80,496.13	103.87	0.13%
TRANSFERS OUT	1,670,000.00	3,245,000.00	-	0.00%
GAS DEPARTMENT NET INCOME (LOSS)	$ 1,416,931.70	$ 559,724.26	$ 226,124.26	

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

FOR PERIOD ENDED 07/31/21

		PRIOR YEAR 7/31/2020		CURRENT YEAR 7/31/2021		ORIGINAL BUDGET		BUDGET
OPERATING REVENUES								
CHARGES FOR SERVICES	$	578,092.86	$	589,255.28	$	990,000.00	$	990,000.00
WASTE MANAGEMENT FEES-CHEMICALS				-		-		-
DELINQUENT CHARGES		2,140.80		9,016.04		12,000.00		12,000.00
MISCELLANEOUS CHARGES		3,413.21		3,803.47		5,400.00		5,400.00
TOTAL OPERATING REVENUES		583,646.87		602,074.79		1,007,400.00		1,007,400.00
OPERATING EXPENSES								
SALARIES AND WAGES		258,303.62		251,778.46		420,000.00		420,000.00
PAYROLL TAXES AND BENEFITS		50,538.14		81,221.00		106,000.00		106,000.00
CONTRACT SERVICES		24,086.98		18,045.91		35,700.00		35,700.00
EQUIPMENT EXPENSES		2,277.62		5,803.04		5,200.00		5,200.00
EQUIPMENT RENTAL		29,709.20		35,673.98		80,000.00		80,000.00
LAB FEES		17,565.07		20,957.00		30,000.00		30,000.00
MAINTENANCE		121,147.85		193,608.10		333,200.00		333,200.00
MAINTENANCE-WASTE MGMT CHEMICALS		-		-		-		-
SMALL TOOLS AND SUPPLIES		7,988.30		9,550.16		11,000.00		11,000.00
UTILITIES		77,114.98		76,201.78		141,000.00		141,000.00
INSURANCE		20,713.74		50,615.98		33,000.00		33,000.00
MISCELLANEOUS		9,306.86		10,242.76		18,750.00		18,750.00
OFFICE EXPENSE		1,832.91		1,407.25		2,900.00		2,900.00
PROFESSIONAL FEES		21,305.45		29,831.25		56,100.00		56,100.00
TELEPHONE EXPENSE		5,081.56		7,384.75		9,300.00		9,300.00
BAD DEBT EXPENSE		1,032.32		2,756.51		2,100.00		2,100.00
TOTAL OPERATING EXPENSES		648,004.60		795,077.93		1,284,250.00		1,284,250.00
OPERATING INCOME (LOSS) BEFORE DEPRECIATION		(64,357.73)		(193,003.14)		(276,850.00)		(276,850.00)
DEPRECIATION		-		-		454,400.00		454,400.00
OPERATING INCOME (LOSS) AFTER DEPRECIATION		(64,357.73)		(193,003.14)		(731,250.00)		(731,250.00)
ADD:								
NONOPERATING REVENUES		493.25		594.56		500.00		500.00
TRANSFERS IN		560,000.00		560,000.00		960,000.00		960,000.00
LESS:								
NONOPERATING EXPENSES		11,192.96		10,393.14		22,000.00		22,000.00
SEWER DEPARTMENT NET INCOME (LOSS)	$	484,942.56	$	357,198.28	$	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	$ (400,744.72)	$ 998,664.04	$ 8,664.04	0.88%
WASTE MANAGEMENT FEES-CHEMICALS	-	-	-	#DIV/0!
DELINQUENT CHARGES	(2,983.96)	15,456.07	3,456.07	28.80%
MISCELLANEOUS CHARGES	(1,596.53)	6,520.23	1,120.23	20.75%
TOTAL OPERATING REVENUES	(405,325.21)	1,020,640.34	13,240.34	1.31%
OPERATING EXPENSES				
SALARIES AND WAGES	168,221.54	409,140.00	10,860.00	2.59%
PAYROLL TAXES AND BENEFITS	24,779.00	136,889.34	(30,889.34)	-29.14%
CONTRACT SERVICES	17,654.09	30,935.85	4,764.15	13.34%
EQUIPMENT EXPENSES	(603.04)	9,948.07	(4,748.07)	-91.31%
EQUIPMENT RENTAL	44,326.02	61,155.39	18,844.61	23.56%
LAB FEES	9,043.00	35,926.29	(5,926.29)	-19.75%
MAINTENANCE	139,591.90	331,899.60	1,300.40	0.39%
MAINTENANCE-WASTE MGMT CHEMICALS	-	-	-	#DIV/0!
SMALL TOOLS AND SUPPLIES	1,449.84	16,371.70	(5,371.70)	-48.83%
UTILITIES	64,798.22	130,631.62	10,368.38	7.35%
INSURANCE	(17,615.98)	56,375.56	(23,375.56)	-70.84%
MISCELLANEOUS	8,507.24	17,455.09	1,294.91	6.91%
OFFICE EXPENSE	1,492.75	2,412.42	487.58	16.81%
PROFESSIONAL FEES	26,268.75	48,065.53	8,034.47	14.32%
TELEPHONE EXPENSE	1,915.25	12,659.57	(3,359.57)	-36.12%
BAD DEBT EXPENSE	(656.51)	4,725.45	(2,625.45)	-125.02%
TOTAL OPERATING EXPENSES	489,172.07	1,304,591.48	(20,341.48)	-1.58%
OPERATING INCOME (LOSS) BEFORE DEPRECIATION	83,846.86	(283,951.14)	(7,101.14)	
DEPRECIATION	454,400.00	399,646.90	54,753.10	12.05%
OPERATING INCOME (LOSS) AFTER DEPRECIATION	538,246.86	(683,598.04)	47,651.96	
ADD:				
NONOPERATING REVENUES	94.56	479.12	(20.88)	-4.18%
TRANSFERS IN	(400,000.00)	960,000.00	-	0.00%
LESS:				
NONOPERATING EXPENSES	11,606.86	20,749.88	1,250.12	5.68%
SEWER DEPARTMENT NET INCOME (LOSS)	$ 149,948.28	$ 256,131.20	$ 48,881.20	

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

FOR PERIOD ENDED 07/31/21

	PRIOR YEAR 7/31/2020	CURRENT YEAR 7/31/2021	ORIGINAL BUDGET	BUDGET
OPERATING REVENUES				
CHARGES FOR SERVICES	$ 921,019.46	$ 913,595.86	$ 1,600,000.00	$ 1,600,000.00
DELINQUENT CHARGES	3,940.08	16,138.75	20,000.00	20,000.00
MISCELLANEOUS CHARGES	66,201.56	118,402.34	210,500.00	210,500.00
TOTAL OPERATING REVENUES	991,161.10	1,048,136.95	1,830,500.00	1,830,500.00
OPERATING EXPENSES				
SALARIES AND WAGES	191,588.45	228,414.23	375,000.00	375,000.00
PAYROLL TAXES AND BENEFITS	120,618.82	112,193.47	237,000.00	237,000.00
CONTRACT SERVICES	262,263.23	253,640.77	458,000.00	458,000.00
EQUIPMENT EXPENSES	10,484.76	17,069.69	24,000.00	24,000.00
EQUIPMENT RENTAL	6,885.52	6,595.57	13,100.00	13,100.00
LAB FEES	9,305.36	208.50	18,000.00	18,000.00
MAINTENANCE	268,309.04	271,470.60	446,900.00	446,900.00
SMALL TOOLS AND SUPPLIES	7,001.64	3,646.33	16,000.00	16,000.00
UTILITIES	42,341.02	46,155.97	81,000.00	81,000.00
INSURANCE	57,683.38	53,772.44	72,000.00	72,000.00
MISCELLANEOUS	33,460.38	33,193.22	66,400.00	66,400.00
OFFICE EXPENSE	3,871.07	6,034.53	9,500.00	9,500.00
PROFESSIONAL FEES	21,756.42	20,353.56	36,000.00	36,000.00
TELEPHONE EXPENSE	5,437.68	7,081.04	10,700.00	10,700.00
BAD DEBT EXPENSE	3,083.15	5,090.82	11,000.00	11,000.00
TOTAL OPERATING EXPENSES	1,044,089.92	1,064,920.74	1,874,600.00	1,874,600.00
OPERATING INCOME (LOSS) BEFORE DEPRECIATION	(52,928.82)	(16,783.79)	(44,100.00)	(44,100.00)
DEPRECIATION	-	-	262,500.00	262,500.00
OPERATING INCOME (LOSS) AFTER DEPRECIATION	(52,928.82)	(16,783.79)	(306,600.00)	(306,600.00)
ADD:				
NONOPERATING REVENUES	21,076.94	4,474.75	2,000.00	2,000.00
LESS:				
NONOPERATING EXPENSES	11,913.16	14,240.68	35,000.00	35,000.00
WATER DEPARTMENT NET INCOME (LOSS)	$ (43,765.04)	$ (26,549.72)	$ (339,600.00)	$ (339,600.00)

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

	BUDGET REMAINING	Projected Actual 12/31/2021	Projected Annual Budget Remaining	% Variance
		PROJECTED THROUGH 12/31/21		
OPERATING REVENUES				
CHARGES FOR SERVICES	$ (686,404.14)	$ 1,582,500.13	$ (17,499.87)	-1.09%
DELINQUENT CHARGES	(3,861.25)	27,666.43	7,666.43	38.33%
MISCELLANEOUS CHARGES	(92,097.66)	202,975.44	(7,524.56)	-3.57%
TOTAL OPERATING REVENUES	(782,363.05)	1,813,142.00	(17,358.00)	-0.95%
OPERATING EXPENSES				
SALARIES AND WAGES	146,585.77	371,173.13	3,826.87	1.02%
PAYROLL TAXES AND BENEFITS	124,806.53	190,250.70	46,749.30	19.73%
CONTRACT SERVICES	204,359.23	434,812.75	23,187.25	5.06%
EQUIPMENT EXPENSES	6,930.31	29,262.33	(5,262.33)	-21.93%
EQUIPMENT RENTAL	6,504.43	11,306.69	1,793.31	13.69%
LAB FEES	17,791.50	357.43	17,642.57	98.01%
MAINTENANCE	175,429.40	408,873.02	38,026.98	8.51%
SMALL TOOLS AND SUPPLIES	12,353.67	6,250.85	9,749.15	60.93%
UTILITIES	34,844.03	79,124.52	1,875.48	2.32%
INSURANCE	18,227.56	65,878.99	6,121.01	8.50%
MISCELLANEOUS	33,206.78	56,902.67	9,497.33	14.30%
OFFICE EXPENSE	3,465.47	10,344.91	(844.91)	-8.89%
PROFESSIONAL FEES	15,646.44	32,389.38	3,610.62	10.03%
TELEPHONE EXPENSE	3,618.96	12,138.93	(1,438.93)	-13.45%
BAD DEBT EXPENSE	5,909.18	8,727.12	2,272.88	20.66%
TOTAL OPERATING EXPENSES	809,679.26	1,717,793.42	156,806.58	8.36%
OPERATING INCOME (LOSS) BEFORE DEPRECIATION	27,316.21	95,348.58	139,448.58	
DEPRECIATION	262,500.00	250,879.96	11,620.04	4.43%
OPERATING INCOME (LOSS) AFTER DEPRECIATION	289,816.21	(155,531.38)	151,068.62	
ADD: NONOPERATING REVENUES	2,474.75	7,671.00	5,671.00	283.55%
LESS: NONOPERATING EXPENSES	20,759.32	32,486.94	2,513.06	7.18%
WATER DEPARTMENT NET INCOME (LOSS)	$ 313,050.28	$ (180,347.32)	$ 159,252.68	

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

FOR PERIOD ENDED 07/31/21

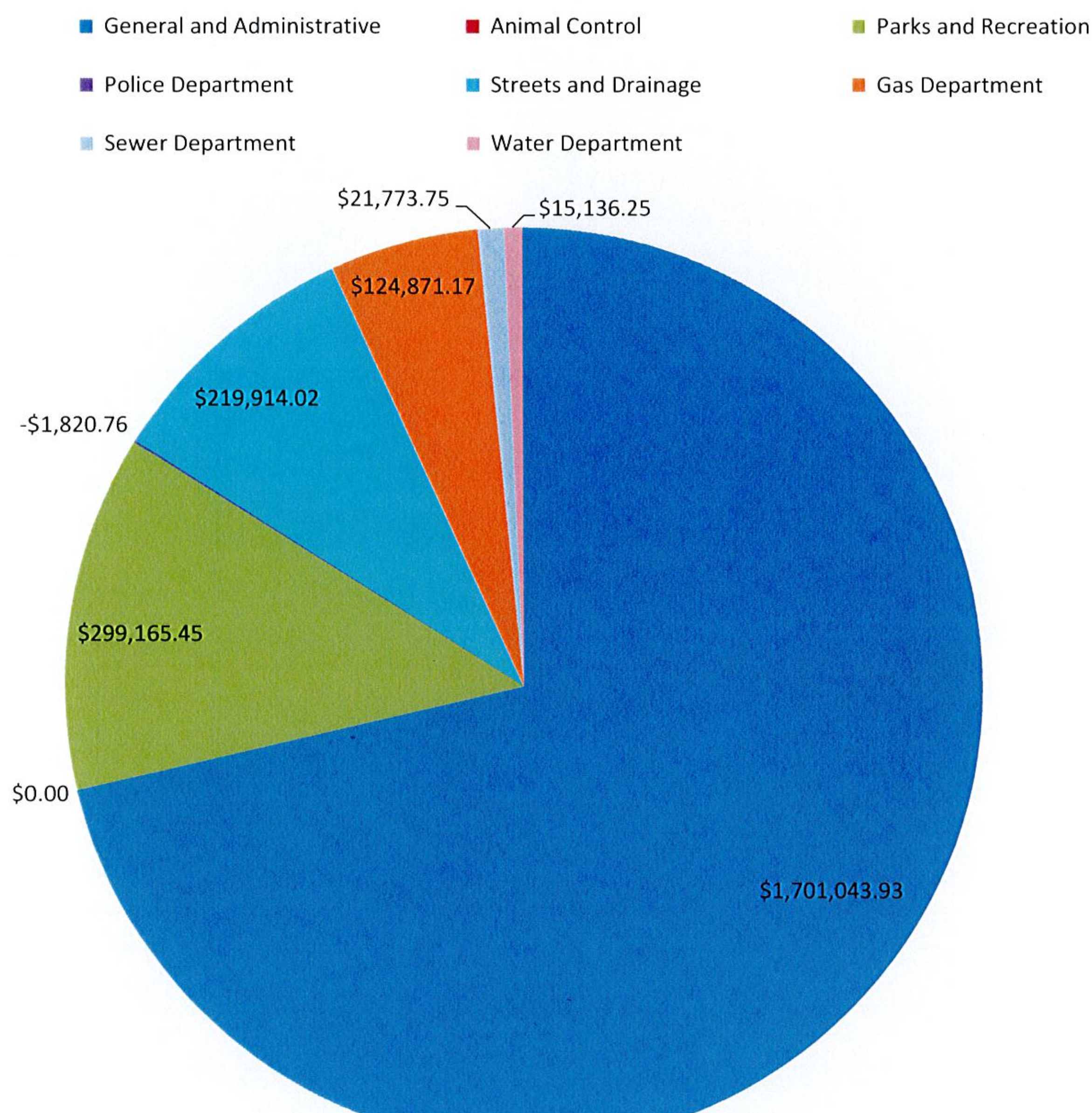
	PRIOR YEAR 7/31/2020	CURRENT YEAR 7/31/2021	ORIGINAL BUDGET	BUDGET
OPERATING REVENUES				
CHARGES FOR SERVICES	$ 240,807.64	$ 243,527.72	$ 435,000.00	$ 435,000.00
DELINQUENT CHARGES	878.54	3,685.31	3,500.00	3,500.00
MISCELLANEOUS CHARGES	129.51	60.60	200.00	200.00
TOTAL OPERATING REVENUES	241,815.69	247,273.63	438,700.00	438,700.00
OPERATING EXPENSES				
CONTRACT SERVICES	266,208.44	269,691.68	420,000.00	420,000.00
OFFICE EXPENSE	15.15	-	-	-
PROFESSIONAL FEES	1,407.00	1,657.50	3,400.00	3,400.00
BAD DEBT EXPENSE	331.56	1,711.61	600.00	600.00
TOTAL OPERATING EXPENSES	267,962.15	273,060.79	424,000.00	424,000.00
OPERATING INCOME (LOSS)	(26,146.46)	(25,787.16)	14,700.00	14,700.00
GARBAGE DEPARTMENT NET INCOME (LOSS)	$ (26,146.46)	$ (25,787.16)	$ 14,700.00	$ 14,700.00

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

	BUDGET REMAINING	PROJECTED THROUGH 12/31/21		
		Projected Actual 12/31/2021	Projected Annual Budget Remaining	% Variance
OPERATING REVENUES				
CHARGES FOR SERVICES	$ (191,472.28)	$ 418,659.01	$ (16,340.99)	-3.76%
DELINQUENT CHARGES	185.31	6,317.67	2,817.67	80.50%
MISCELLANEOUS CHARGES	(139.40)	103.89	(96.11)	-48.06%
TOTAL OPERATING REVENUES	(191,426.37)	425,080.57	(13,619.43)	-3.10%
OPERATING EXPENSES				
CONTRACT SERVICES	150,308.32	439,450.66	(19,450.66)	-4.63%
OFFICE EXPENSE	-	-	-	#DIV/0!
PROFESSIONAL FEES	1,742.50	2,132.10	1,267.90	37.29%
BAD DEBT EXPENSE	(1,111.61)	2,934.19	(2,334.19)	-389.03%
TOTAL OPERATING EXPENSES	150,939.21	444,516.95	(20,516.95)	-4.84%
OPERATING INCOME (LOSS)	(40,487.16)	(19,436.38)	(34,136.38)	
GARBAGE DEPARTMENT NET INCOME (LOSS)	$ (40,487.16)	$ (19,436.38)	$ (34,136.38)	

Capital Outlay

Total Costs through July 31, 2021 $2,386,227.41



CITY OF WALKER - GENERAL FUND
CAPITAL OUTLAY DETAIL

FOR PERIOD ENDED 07/31/21

Acct #	FA # or Project #	Dept	Description	TOTAL COSTS	PRIOR YRS COSTS	CURRENT YR COSTS	CURRENT YR BUDGET	BUDGET REMAINING
5780	150012	1-Admin	Safe-House Community Recreational Cent	3,953,663.10	3,900,651.90	53,011.20	25,000.00	(28,011.20)
5780	190001	1-Admin	City Hall	6,730,845.15	5,082,812.42	1,648,032.73	2,450,000.00	801,967.27
5715		1-Admin	Enterprise Vehicles Delivery & Tags	477.00		477.00	-	(477.00)
5780	210001	2-Animal Control	Animal Control Sheltor	-			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	1,592,207.49	1,559,966.66	32,240.83	-	(32,240.83)
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	175,902.53	144,343.75	31,558.78	1,260,000.00	1,228,441.22
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		13,191,338.41	10,970,806.27	2,220,532.14	4,564,000.00	2,343,467.86

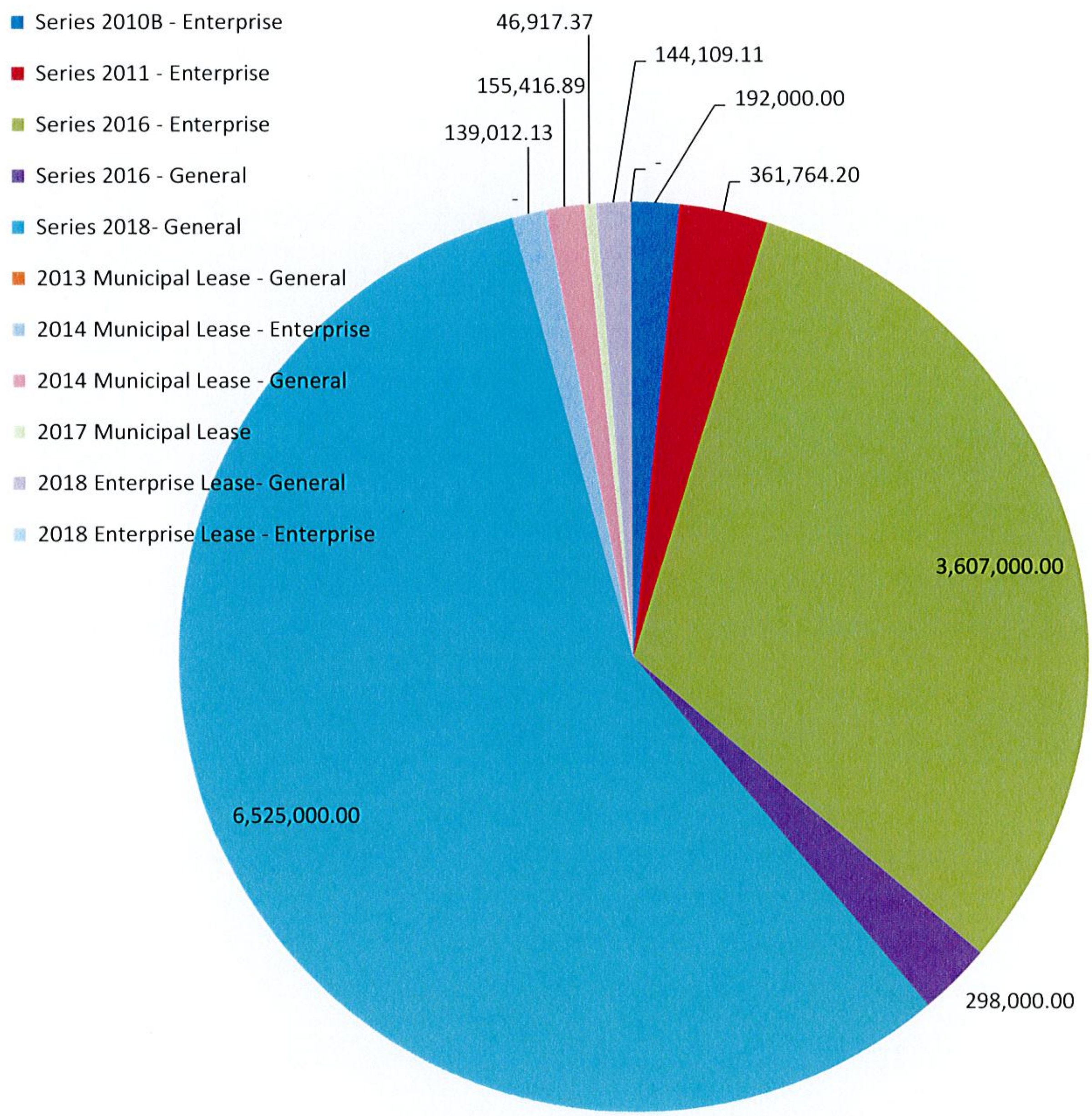
CITY OF WALKER - ENTERPRISE FUND
CAPITAL OUTLAY DETAIL

FOR PERIOD ENDED 07/31/21

Acct #	FA # or Project #	Dept	Description	PRIOR YRS COSTS	CURRENT YR COSTS	TOTAL COSTS	TOTAL BUDGET	BUDGET REMAINING
1680	190007	6-Gas	Dunn Rd Gas Relocate	476,319.30	330.00	476,649.30	-	(330.00)
1680	190003	6-Gas	OLOL Demco ROW Gas Line Ext	2,920.00	-	2,920.00	300,000.00	300,000.00
1680	190012	6-Gas	Forrest Delatte Ext	239,693.77	544.79	240,238.56	-	(544.79)
1680	200011	6-Gas	Cane Market @ 447 Regulator Station	-	-	-	150,000.00	150,000.00
1680	200018	6-Gas	Gas Upgrade Eden & Lockhart Roundabout	4,346.62	6,419.24	10,765.86	100,000.00	93,580.76
1680	200020	6-Gas	Whispering Springs Regulator Station	1,154.00	117,577.14	118,731.14	50,000.00	(67,577.14)
1680	210004	6-Gas	Cane Market @ 449 Regulator Station		3,081.60	3,081.60	-	(3,081.60)
1680	210006	6-Gas	Gas Line Extension Woodside Dr		832.50	832.50	-	(832.50)
1680	190004	7-Sewer	Sewer Expansion Below I-12	107,278.79	21,773.75	129,052.54	700,000.00	678,226.25
1680	180005	7-Sewer	Sewer Hazard Mitigation	-	-	-	-	-
1680	200005	8-Water	Brown & Elm St. Bridges	-	2,300.00	2,300.00	-	(2,300.00)
1680	200001	8-Water	Buddy Ellis Rd to Indigo Trails	67,229.82	12,836.25	80,066.07	275,000.00	262,163.75
				-	-	-	-	-
		split 6,7,8		-	-	-	-	-
		split 7,8		-	-	-	-	-
				-	-	-	-	-
				-	-	-	-	-
				-	-	-	-	-
					-	-	-	-
			TOTAL ENTERPRISE FUND CAPITAL OUTLAY	$ 898,942.30	$ 165,695.27	$ 1,064,637.57	$ 1,575,000.00	$ 1,409,304.73

Debt Service

Total Outstanding as of July 31, 2021 $ 11,469,219.70



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

FOR PERIOD ENDED 07/31/21

Bond	Description	PRINCIPAL PAYMENTS	BUDGET	BUDGET REMAINING	12/31/2020 Principal	Payments	OUTSTANDING 7/31/2021
Series 2016	City of Walker 2016 Refunding Bonds. Total bond issue of $4,890,000. $4,307,000 reported in Enterprise Fund; and $583,000 reported in Special Revenue Fund	$ -	$ 298,000.00	$ 298,000.00	$ 298,000.00	$ -	$ 298,000.00
Series 2018	Louisiana Local Government Environmental Facilites 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.	27,110.63	40,000.00	12,889.37	74,028.00	27,110.63	46,917.37
Enterprise Leases	Enterprise Vehicle Lease Program	50,641.83	91,000.00	40,358.17	194,750.94	50,641.83	144,109.11
2018 Lease	Municipal Tractor Lease	34,498.24	45,000.00	10,501.76	145,276.00	34,498.24	110,777.76
Ferrington Property	Ferrigton 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	152,868.24	664,000.00	460,271.83			7,169,443.37

CITY OF WALKER - ENTERPRISE FUND
DEBT SERVICE DETAIL

FOR PERIOD ENDED 07/31/21

Bond	Description	PRINCIPAL PAYMENTS	ORIGINAL BUDGET	BUDGET REMAINING	Original Principal	Outstanding 12/31/2020	OUTSTANDING 7/31/2021
Series 2016	City of Walker 2016 Refunding Bonds. Total bond issue of $4,890,000. $4,307,000 reported in Enterprise Fund; and $583,000 reported in		$ 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	50,002.54	60,000.00	9,997.46	189,014.67	189,014.67	139,012.13
		-	-	-	-	-	-
	TOTAL ENTERPRISE FUND DEBT SERVICE	50,002.54	331,000.00	280,997.46			4,299,776.33

General Fixed Assets and Long Term Debt

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

	Current Month	Prior Year
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	12,389,757.32	12,389,757.32
TOTAL FUND ASSETS	$20,195,351.60	$ 20,195,351.60
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	$20,195,351.60	$ 20,195,351.60

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

	Current Month	Prior Month	Prior Year
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	84,235.33	120,360.33	84,235.33
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	7,882,157.46	8,259,858.35	7,882,157.46
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	(7,797,922.13)	(8,139,498.02)	(7,797,922.13)
TOTAL LIABILITIES AND FUND BALANCES	$ 84,235.33	$ 120,360.33	$ 84,235.33


CITY OF
ESTD. 1909
WALKER
LOUISIANA
City Living Country Charm