

Walker County

Financial Information

Posted as of August 21, 2018 for the Fiscal Year Ended September 30, 2018

Prepared by:
Patricia Allen
County Auditor

Information is presented based on ledger balances and entries posted thru August 21, 2018 for the fiscal year ending September 30, 2018.

There are entries that have not been posted. Invoices are outstanding for the period that have not been received/posted. Encumbrances are not included in the report.

Summary of Revenues, Expenditures and Net Transfers to Date
Transactions Posted As of August 21, 2018
For the Fiscal Year Ending September 30, 2018

Ledger Balances	Fund Balance Fiscal Yr Begin	Revenues To Date	Expenditures To Date	Net Transfers Between Funds	Fund Balance This Date
Operating					
101 - General Fund	\$ 8,279,893.38	\$ 21,654,060.48	\$ 16,551,920.57	\$ (1,980,324.00)	\$ 11,401,709.29
192 - Debt Service Fund	\$ 180,333.94	\$ 1,370,261.26	\$ 1,375,867.54	\$ -	\$ 174,727.66
220 - Road & Bridge	\$ 2,651,804.71	\$ 4,635,389.97	\$ 5,174,757.21	\$ 750,000.00	\$ 2,862,437.47
301 - Walker County EMS Fund	\$ 1,155,639.34	\$ 2,047,632.16	\$ 2,847,917.99	\$ 907,000.00	\$ 1,262,353.51
180 - Public Safety Seized Money Fund	\$ -	\$ -	\$ -	\$ -	\$ -
185 - General Fund - Healthy County Initiative Fund	\$ 17,205.91	\$ 1,245.25	\$ -	\$ -	\$ 18,451.16
	12,284,877.28	29,708,589.12	25,950,463.31	(323,324.00)	\$ 15,719,679.09
Projects					
105 - General Projects Fund	\$ 1,311,619.33	\$ 47,935.69	\$ 174,632.87	\$ 250,000.00	\$ 1,434,922.15
Grants/Other Funds					
460 - Affordable Housing Initiatives	50,126.81	609.01	-	-	\$ 50,735.82
473 - SO Auto Task Force Grant	\$ -	56,988.92	59,793.54	-	\$ (2,804.62)
474 - CDA Victims Assistance Grant	\$ -	30,902.51	51,136.00	18,270.00	\$ (1,963.49)
475 - CDA Prosecutor Grant	\$ -	23,919.85	32,958.37	11,536.00	\$ 2,497.48
485 - Grants - HomeLand Security	\$ -	\$ 49,892.40	\$ 49,900.00	\$ -	\$ (7.60)
486 - Community Development Block Grant	\$ -	\$ -	\$ -	\$ -	\$ -
489 - CDBG Grant - Fire Protection Fund	\$ -	\$ -	\$ -	\$ -	\$ -
511 - County Records Management and Preservation	\$ 5,745.36	\$ 15,639.98	\$ 20,175.36	\$ -	\$ 1,209.98
512 - County Records Preservation II Fund	\$ 31,551.17	\$ 10,167.44	\$ -	\$ -	\$ 41,718.61
515 - County Clerk Records Management and Preser	\$ 361,917.24	\$ 88,470.70	\$ 3,932.81	\$ -	\$ 446,455.13
516 - County Clerk Records Archive Fund	\$ 491,130.58	\$ 93,485.42	\$ -	\$ -	\$ 584,616.00
518 - District Clerk Records Preservatation	\$ 1,476.76	\$ 2,925.52	\$ -	\$ -	\$ 4,402.28
519 - District Clerk Rider Fund	\$ 21,719.77	\$ 11,220.40	\$ 3,976.79	\$ -	\$ 28,963.38
520 - District Clerk Archive Fund	\$ 4,681.92	\$ 1,530.80	\$ 4,525.63	\$ -	\$ 1,687.09
523 - County Jury Fee Fund	\$ -	\$ 4,337.99	\$ -	\$ -	\$ 4,337.99
525 - Court Reporter Services Fund	\$ -	\$ 12,386.02	\$ 11,129.43	\$ -	\$ 1,256.59
526 - County Law Library Fund	\$ 30,469.14	\$ 29,023.17	\$ 40,499.29	\$ -	\$ 18,993.02
536 - Courthouse Security Fund	\$ 14,247.31	\$ 29,728.60	\$ 49,826.72	18,856.00	\$ 13,005.19
537 - Justice Courts Security Fund	\$ 33,886.18	\$ 5,406.65	\$ -	\$ -	\$ 39,292.83
550 - Justice Courts Technology Fund	\$ 53,218.91	\$ 21,041.79	\$ 23,531.83	\$ -	\$ 50,728.87
551 - County and District Courts Technology Fund	\$ 7,589.91	\$ 1,484.77	\$ 5,554.04	\$ -	\$ 3,520.64
560 - District Attorney Prosecutors Supplement Fund	\$ -	\$ 19,965.32	\$ 18,055.84	\$ -	\$ 1,909.48
561 - Pretrial Intervention Program Fund	\$ -	\$ 21,104.70	\$ 12,527.29	24,662.00	\$ 33,239.41
562 - District Attorney Forfeiture Fund	\$ 163,854.50	\$ 85,789.47	\$ 89,406.89	\$ -	\$ 160,237.08
563 - District Attorney Hot Check Fee Fund	\$ 1,613.26	\$ 4,280.86	\$ 2,024.68	\$ -	\$ 3,869.44
574 - Sheriff Forfeiture Fund	\$ 181,725.99	\$ 59,184.98	\$ 14,946.49	\$ -	\$ 225,964.48
576 - Sheriff Inmate Medical Fund	\$ 29,419.46	\$ 4,487.54	\$ -	\$ -	\$ 33,907.00
577 - DOJ-Equitable Sharing Fund	\$ 342,824.99	\$ 4,898.14	\$ -	\$ -	\$ 347,723.13
583 - Elections Equipment Fund	\$ 6,686.18	\$ 7,716.02	\$ 18,583.23	\$ -	\$ (4,181.03)
584 - Tax Assessor Elections Service Contract Fund	\$ 23,680.51	\$ 5,499.04	\$ 1,959.28	\$ -	\$ 27,220.27
589 - Tax Assessor Special Inventory Fee Fund	\$ 18.79	\$ 0.19	\$ -	\$ -	\$ 18.98
601 - SPU Civil/Criminal/Juvenile Grant/Allocations	\$ -	\$ 3,883,128.75	\$ 4,100,244.43	\$ -	\$ (217,115.68)
640 - Juvenile Grant Fund (Title IV E)	\$ 99,315.90	\$ 597.88	\$ 2,108.62	\$ -	\$ 97,805.16
641 - Juvenile Grant State Aid Fund	\$ -	\$ 189,861.23	\$ 168,239.13	\$ -	\$ 21,622.10
643 - Juvenile Grant-Commitment Reduction Fund	\$ -	\$ 31,922.00	\$ 40,804.30	\$ -	\$ (8,882.30)
644 - Juvenile Medical Grant	\$ -	\$ 31,536.11	\$ 28,055.95	\$ -	\$ 3,480.16
645 - Juvenile HGAC Services Grant	\$ -	\$ 9,006.11	\$ 8,200.00	\$ -	\$ 806.11
646 - Juvenile Grant - PrePost Adjudication	\$ -	\$ 15,840.00	\$ 17,540.00	\$ -	\$ (1,700.00)
647 - Juvenile Grant - Community Services	\$ -	\$ 92,766.61	\$ 83,298.20	\$ -	\$ 9,468.41
648 - Juvenile Grant - Regionalization	\$ -	\$ -	\$ -	\$ -	\$ -
615 - Adult Probation-Basic Services Fund	\$ 322,120.34	\$ 995,554.67	\$ 1,100,578.24	(3,848.60)	\$ 213,248.17
616 - Adult Probation-Court Services Fund	\$ -	\$ 181,568.78	\$ 160,169.27	\$ -	\$ 21,399.51
617 - Adult Probation-Substance Abuse Services Fun	\$ -	\$ 103,735.44	\$ 90,206.65	\$ 3,848.60	\$ 17,377.39
701 - Retiree Health Insurance Fund	\$ -	\$ 1,175,373.82	\$ -	\$ -	\$ 1,175,373.82
801 - Sheriff Commissary Fund	\$ 55,386.02	\$ 34,785.26	\$ 20,935.36	\$ -	\$ 69,235.92
802 - Walker County Public Safety Communications Center	\$ 422,543.21	\$ 1,167,676.06	\$ 887,217.85	\$ -	\$ 703,001.42
810 - Agency Fund - LEOSE Training Funds	\$ -	\$ -	\$ -	\$ -	\$ -
820 - CERTZ #1	\$ -	\$ -	\$ -	\$ -	\$ -
	2,756,950.21	8,615,440.92	7,222,041.51	73,324.00	4,223,673.62
	\$ 16,353,446.82	\$ 38,371,965.73	\$ 33,347,137.69	\$ -	\$ 21,378,274.86



Cash and Investments Report
As of August 21, 2018
Transactions Posted as of August 21, 2018

	Cash	Other Bank Accounts	Texpool	MBIA	Wells Fargo	Total
Operating						
101 - General Fund	\$ 1,663,571.57	\$ 93,326.69	\$ 3,065,863.88	\$ 1,145,480.24	\$ 5,697,790.21	\$ 11,666,032.59
192 - Debt Service Fund	(1,079,322.21)	-	1,254,049.87	-	-	174,727.66
220 - Road & Bridge	221,965.76	-	2,716,261.37	37.60	-	2,938,264.73
301 - Walker County EMS Fund	213,857.76	-	505,436.60	58,130.05	155,156.02	777,424.41
180 - Public Safety Seized Money Fund	-	-	198,627.69	-	-	198,627.69
185 - General Fund - Healthy County Initiative F	58.69	-	18,392.47	-	-	18,451.16
	1,020,131.57	93,326.69	7,758,631.88	1,203,647.89	5,852,946.23	15,928,684.26
Projects						
105 - General Projects Fund	37,555.47	-	404,061.48	689,608.29	306,212.41	1,131,225.24
Grants/Other Funds						
460 - Affordable Housing Initiatives	-	-	50,735.82	-	-	50,735.82
473- SO Auto Task Force Grant	(8,413.89)	-	-	-	-	(8,413.89)
474 - CDA Victims Grant	(12,559.30)	-	-	-	-	(12,559.30)
475 - CDA Prosecutor Grant	2,497.48	-	-	-	-	2,497.48
482 - HGAC Grants	-	-	-	-	-	-
484 - Grants - Other Funds	0.00	-	-	-	-	-
485 - Grants Homeland Security	(7.60)	-	-	-	-	(7.60)
489 - CDBG Grant - Fire Protection	(71,735.92)	-	-	-	-	(71,735.92)
511 - County Records Management and Preserv	1,070.13	-	139.85	-	-	1,209.98
512 - County Records Preservation II Fund	10,493.20	-	31,225.41	-	-	41,718.61
515 - County Clerk Records Management and Pri	63,138.86	-	319,652.80	63,663.47	-	446,455.13
516 - County Clerk Records Archive Fund	69,540.33	-	349,959.02	165,116.65	-	584,616.00
518 - District Clerk Records Preservation	4,402.26	-	0.02	-	-	4,402.28
519 - District Clerk Rider Fund	10,602.61	-	18,360.77	-	-	28,963.38
520 - District Clerk Archive Fund	1,687.09	-	-	-	-	1,687.09
523 - County Jury Fee Fund	4,337.99	-	-	-	-	4,337.99
525 - Court Reporter Services Fund	1,316.59	-	-	-	-	1,316.59
526 - County Law Library Fund	4,327.18	-	18,311.89	-	-	22,639.07
536 - Courthouse Security Fund	(552.67)	-	13,557.86	-	-	13,005.19
537 - Justice Courts Security Fund	9,739.76	-	29,553.07	-	-	39,292.83
540 - Fire Suppression-US Forest Service Fund	0.00	-	17,354.47	-	-	17,354.47
550 - Justice Courts Technology Fund	3,089.39	-	47,639.48	-	-	50,728.87
551 - County and District Courts Technology Fun	2,535.47	-	985.17	-	-	3,520.64
560 - District Attorney Prosecutors Supplement I	1,959.48	-	-	-	-	1,959.48
561 - Pretrial Intervention Program Fund	33,239.41	-	-	-	-	33,239.41
562 - District Attorney Forfeiture Fund	48,165.06	-	114,472.02	-	-	162,637.08
563 - District Attorney Hot Check Fee Fund	3,869.44	-	-	-	-	3,869.44
574 - Sheriff Forfeiture Fund	11,190.03	3,192.35	213,940.23	-	-	228,322.61
576 - Sheriff Inmate Medical Fund	12,440.41	-	21,466.59	-	-	33,907.00
577 - DOJ-Equitable Sharing Fund	0.00	-	324,722.12	23,001.01	-	347,723.13
583 - Elections Equipment Fund	(4,191.49)	-	10.46	-	-	(4,181.03)
584 - Tax Assessor Elections Service Contract Fur	4,203.18	-	23,017.09	-	-	27,220.27
589 - Tax Assessor Special Inventory Fee Fund	3.17	-	15.81	-	-	18.98
601 - SPU Civil/Criminal/Juvenile Grant/Allocatio	(624,853.52)	-	-	-	-	(624,853.52)
640 - Juvenile Grant Fund (Title IV E)	47,994.82	-	49,810.34	-	-	97,805.16
641 - Juvenile Grant State Aid Fund	21,615.29	-	-	-	-	21,615.29
643 - Juvenile Grant-Commitment Reduction Fur	(7,562.30)	-	-	-	-	(7,562.30)
644 - Juvenile Medical Fund Grant	3,480.16	-	-	-	-	3,480.16
645 - Juvenile Services - HGAC Grant	806.11	-	-	-	-	806.11
646 - Juvenile Grant - PrePost Adjudication	(1,700.00)	-	-	-	-	(1,700.00)
647 - Juvenile Grant - Community Programs	9,471.76	-	-	-	-	9,471.76
648 - Juvenile Grant - Regionalization	0.00	-	-	-	-	-
701 - Retiree Health Insurance Fund	1,175,373.82	-	-	-	-	1,175,373.82
County Treasurer Agency Funds						
615 - Adult Probation-Basic Services Fund	48,344.47	-	57,064.21	110,973.21	-	216,381.89
616 - Adult Probation-Court Services Fund	21,399.51	-	-	-	-	21,399.51
617 - Adult Probation-Substance Abuse Services	17,377.39	-	-	-	-	17,377.39
801 - Sheriff Commissary Fund	33,448.75	-	35,787.17	-	-	69,235.92
802 - Walker County Public Safety Communicatic	219,274.01	-	483,765.20	-	-	703,039.21
810 - Agency Fund - LEOSE Training Funds	43,488.69	-	-	-	-	43,488.69
820 - CERTZ #1	362.36	-	-	-	-	362.36
	1,214,708.97	3,192.35	2,221,546.87	362,754.34	0.00	3,802,202.53
	\$ 2,272,396.01	\$ 96,519.04	\$ 10,384,240.23	\$ 2,256,010.52	\$ 6,159,158.64	\$ 20,862,112.03



Cash and Investments Report
As of August 21, 2018

Transactions Posted as of August 21, 2018

	Cash	ICT	Certificates of Deposit	Total
Agency Funds Maintained by the Department (Balance of as Last Date Reported by the Department)				
850 Agency Fund - County Clerk	\$ 211,080.14	\$ 856,276.23	\$ -	\$ 1,067,356.37
851 Agency Fund - District Clerk	\$ 262,550.49	\$ -	\$ 457,886.82	\$ 720,437.31
852 Agency Fund - Criminal District Attorney	\$ 7,732.46	\$ -	\$ -	\$ 7,732.46
853 Agency Fund - Tax Assessor	\$ 1,437,414.86	\$ -	\$ -	\$ 1,437,414.86
854 Agency Fund - Sheriff	\$ 69,660.63	\$ -	\$ -	\$ 69,660.63
855 Agency Fund - Juvenile	\$ 1,256.75	\$ -	\$ -	\$ 1,256.75
856 Agency Fund - County Treasurer Jury	\$ 143.57	\$ -	\$ -	\$ 143.57
857 Agency Fund - Justice of Peace Precinct 4	\$ 24,408.20	\$ -	\$ -	\$ 24,408.20
858 Agency Fund - Adult Probation	\$ 27,948.28	\$ -	\$ -	\$ 27,948.28
	<u>\$ 2,042,195.38</u>	<u>\$ 856,276.23</u>	<u>\$ 457,886.82</u>	<u>\$ 3,356,358.43</u>

Final

\$20,000,000

Walker County, Texas

Certificates of Obligation

Series 2012

Debt Service Schedule

Part 1 of 2

Date	Principal	Coupon	Interest	Total P+I	Fiscal Total
06/21/2012	-	-	-	-	-
02/01/2013	-	-	393,578.33	393,578.33	-
08/01/2013	685,000.00	2.000%	295,183.75	980,183.75	-
09/30/2013	-	-	-	-	1,373,762.08
02/01/2014	-	-	288,333.75	288,333.75	-
08/01/2014	800,000.00	2.000%	238,333.75	1,088,333.75	-
09/30/2014	-	-	-	-	1,376,667.50
02/01/2015	-	-	280,333.75	280,333.75	-
08/01/2015	815,000.00	2.000%	280,333.75	1,095,333.75	-
09/30/2015	-	-	-	-	1,375,667.50
02/01/2016	-	-	272,183.75	272,183.75	-
08/01/2016	830,000.00	2.000%	272,183.75	1,102,183.75	-
09/30/2016	-	-	-	-	1,374,367.50
02/01/2017	-	-	263,883.75	263,883.75	-
08/01/2017	845,000.00	2.000%	263,883.75	1,108,883.75	-
09/30/2017	-	-	-	-	1,372,767.50
02/01/2018	-	-	255,433.75	255,433.75	-
08/01/2018	865,000.00	2.000%	255,433.75	1,120,433.75	-
09/30/2018	-	-	-	-	1,375,867.50
02/01/2019	-	-	246,783.75	246,783.75	-
08/01/2019	880,000.00	3.000%	246,783.75	1,126,783.75	-
09/30/2019	-	-	-	-	1,373,567.50
02/01/2020	-	-	233,583.75	233,583.75	-
08/01/2020	910,000.00	3.000%	233,583.75	1,143,583.75	-
09/30/2020	-	-	-	-	1,377,167.50
02/01/2021	-	-	219,933.75	219,933.75	-
08/01/2021	935,000.00	3.000%	219,933.75	1,154,933.75	-
09/30/2021	-	-	-	-	1,374,867.50
02/01/2022	-	-	205,908.75	205,908.75	-
08/01/2022	965,000.00	3.000%	205,908.75	1,170,908.75	-
09/30/2022	-	-	-	-	1,376,817.50
02/01/2023	-	-	191,433.75	191,433.75	-
08/01/2023	990,000.00	3.000%	191,433.75	1,181,433.75	-
09/30/2023	-	-	-	-	1,372,867.50
02/01/2024	-	-	176,583.75	176,583.75	-
08/01/2024	1,020,000.00	3.000%	176,583.75	1,196,583.75	-
09/30/2024	-	-	-	-	1,373,167.50
02/01/2025	-	-	161,283.75	161,283.75	-
08/01/2025	1,055,000.00	3.125%	161,283.75	1,216,283.75	-
09/30/2025	-	-	-	-	1,377,567.50
02/01/2026	-	-	144,799.38	144,799.38	-
08/01/2026	1,085,000.00	3.125%	144,799.38	1,229,799.38	-
09/30/2026	-	-	-	-	1,374,598.76
02/01/2027	-	-	127,846.25	127,846.25	-
08/01/2027	1,120,000.00	3.250%	127,846.25	1,247,846.25	-

Final

\$20,000,000

Walker County, Texas

Certificates of Obligation

Series 2012

Debt Service Schedule

Part 2 of 2

Date	Principal	Coupon	Interest	Total P+I	Fiscal Total
09/30/2027	-	-	-	-	1,375,692.50
02/01/2028	-	-	109,646.25	109,646.25	-
08/01/2028	1,155,000.00	3.375%	109,646.25	1,264,646.25	-
09/30/2028	-	-	-	-	1,374,292.50
02/01/2029	-	-	90,155.63	90,155.63	-
08/01/2029	1,195,000.00	3.375%	90,155.63	1,285,155.63	-
09/30/2029	-	-	-	-	1,375,311.26
02/01/2030	-	-	69,990.00	69,990.00	-
08/01/2030	1,235,000.00	3.500%	69,990.00	1,304,990.00	-
09/30/2030	-	-	-	-	1,374,980.00
02/01/2031	-	-	48,377.50	48,377.50	-
08/01/2031	1,280,000.00	3.700%	48,377.50	1,328,377.50	-
09/30/2031	-	-	-	-	1,376,755.00
02/01/2032	-	-	24,697.50	24,697.50	-
06/01/2032	1,335,000.00	3.700%	16,465.00	1,351,465.00	-
09/30/2032	-	-	-	-	1,376,162.50
Total	\$20,000,000.00	-	\$7,502,914.60	\$27,502,914.60	-

Yield Statistics

Accrued interest from 06/01/2012 to 06/21/2012	\$32,798.19
Bond Year Dollars	\$232,960.83
Average Life	11.648 Years
Average Coupon	3.2206764%
Net Interest Cost (NIC)	3.2092135%
True Interest Cost (TIC)	3.1782981%
Bond Yield for Arbitrage Purposes	3.1755617%
All Inclusive Cost (AIC)	3.2901900%

6

Final

\$20,000,000

Walker County, Texas
Certificates of Obligation
Series 2012

Debt Service Schedule

Date	Principal	Coupon	Interest	Total P+I
09/30/2012	-	-	-	-
09/30/2013	685,000.00	2.000%	688,762.08	1,373,762.08
09/30/2014	800,000.00	2.000%	576,667.50	1,376,667.50
09/30/2015	815,000.00	2.000%	560,667.50	1,375,667.50
09/30/2016	830,000.00	2.000%	544,367.50	1,374,367.50
09/30/2017	845,000.00	2.000%	527,767.50	1,372,767.50
09/30/2018	865,000.00	2.000%	510,867.50	1,375,867.50
09/30/2019	880,000.00	3.000%	493,567.50	1,373,567.50
03/30/2020	910,000.00	3.000%	467,167.50	1,377,167.50
09/30/2021	935,000.00	3.000%	439,867.50	1,374,867.50
09/30/2022	965,000.00	3.000%	411,817.50	1,376,817.50
09/30/2023	990,000.00	3.000%	382,867.50	1,372,867.50
09/30/2024	1,020,000.00	3.000%	353,167.50	1,373,167.50
09/30/2025	1,055,000.00	3.125%	322,567.50	1,377,567.50
09/30/2026	1,085,000.00	3.125%	289,598.76	1,374,598.76
09/30/2027	1,120,000.00	3.250%	255,692.50	1,375,692.50
09/30/2028	1,155,000.00	3.375%	219,292.50	1,374,292.50
09/30/2029	1,195,000.00	3.375%	180,311.26	1,375,311.26
09/30/2030	1,235,000.00	3.500%	139,980.00	1,374,980.00
09/30/2031	1,280,000.00	3.700%	96,755.00	1,376,755.00
09/30/2032	1,135,000.00	3.700%	41,162.50	1,376,162.50
Total	\$20,000,000.00	-	\$7,502,914.60	\$27,502,914.60

Yield Statistics

Accrued interest from 06/01/2012 to 06/21/2012	\$32,798.19
Bond Year Dollars	\$232,960.83
Average Life	11.648 Years
Average Coupon	3.2206764%
Net Interest Cost (NIC)	3.2092135%
True Interest Cost (TIC)	3.1782981%
Bond Yield for Arbitrage Purposes	3.1755617%
All Inclusive Cost (AIC)	3.2901900%