

Walker County

Financial Information

Posted as of December 17, 2019 for the Fiscal Year Ended September 30, 2020

Prepared by:
Patricia Allen
County Auditor

Information is presented based on ledger balances and entries posted thru December 17, 2019 for the fiscal year ending September 30, 2020.

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 December 17, 2019
For the Fiscal Year Ending September 30, 2020

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	\$ 10,845,805.41	\$ 2,546,174.40	\$ 3,514,892.61	\$ -	\$ 9,877,087.20
192 - Debt Service Fund	\$ 218,935.41	\$ 107,904.77	\$ -	\$ -	\$ 326,840.18
220 - Road & Bridge	\$ 2,685,158.67	\$ 526,772.54	\$ 809,196.22	\$ -	\$ 2,402,734.99
301 - Walker County EMS Fund	\$ 748,036.04	\$ 292,498.36	\$ 517,953.15	\$ -	\$ 522,581.25
180 - Public Safety Seized Money Fund	\$ -	\$ -	\$ -	\$ -	\$ -
185 - General Fund - Healthy County Initiative Fund	\$ 17,988.54	\$ 53.21	\$ 25.00	\$ -	\$ 18,016.75
	14,515,924.07	3,473,403.28	4,842,066.98	-	13,147,260.37
Projects					
105 - General Projects Fund	\$ 1,759,793.40	\$ 5,160.97	\$ 3,180.06	\$ -	\$ 1,761,774.31
Grants/Other Funds					
460 - Affordable Housing Initiatives	\$ -	\$ -	\$ -	\$ -	\$ -
473 - SO Auto Task Force Grant	\$ -	\$ 9,660.02	\$ 9,660.01	\$ -	\$ 0.01
474 - CDA Victims Assistance Grant	\$ -	\$ -	\$ 4,385.37	\$ -	\$ (4,385.37)
475 - CDA Prosecutor Grant	\$ -	\$ -	\$ -	\$ -	\$ -
481 - Jag Grants	\$ -	\$ -	\$ 6,225.50	\$ -	\$ (6,225.50)
485 - Grants - HomeLand Security	\$ -	\$ -	\$ -	\$ -	\$ -
486 - Community Development Block Grant	\$ -	\$ -	\$ -	\$ -	\$ -
489 - CDBG Grant - Fire Protection Fund	\$ -	\$ -	\$ -	\$ -	\$ -
511 - County Records Management and Preservation I	\$ 4,215.85	\$ 2,816.76	\$ -	\$ -	\$ 7,032.61
512 - County Records Preservation II Fund	\$ 57,837.53	\$ 2,010.94	\$ -	\$ -	\$ 59,848.47
515 - County Clerk Records Management and Preserv.	\$ 550,408.20	\$ 12,085.07	\$ 6,241.07	\$ -	\$ 556,252.20
516 - County Clerk Records Archive Fund	\$ 84,238.45	\$ 11,645.59	\$ -	\$ -	\$ 95,884.04
518 - District Clerk Records Preservation	\$ 8,260.56	\$ 520.74	\$ -	\$ -	\$ 8,781.30
519 - District Clerk Rider Fund	\$ 32,541.62	\$ 1,087.40	\$ 1,402.14	\$ -	\$ 32,226.88
520 - District Clerk Archive Fund	\$ 4,266.52	\$ 281.08	\$ -	\$ -	\$ 4,547.60
523 - County Jury Fee Fund	\$ -	\$ 971.67	\$ -	\$ -	\$ 971.67
525 - Court Reporter Services Fund	\$ -	\$ 2,454.36	\$ 493.60	\$ -	\$ 1,960.76
526 - County Law Library Fund	\$ 4,213.42	\$ 5,749.56	\$ 4,145.80	\$ -	\$ 5,817.18
536 - Courthouse Security Fund	\$ 27,161.33	\$ 4,889.95	\$ 10,819.41	\$ -	\$ 21,231.87
537 - Justice Courts Security Fund	\$ 46,894.61	\$ 967.72	\$ -	\$ -	\$ 47,862.33
550 - Justice Courts Technology Fund	\$ 77,453.54	\$ 3,745.34	\$ -	\$ -	\$ 81,198.88
551 - County and District Courts Technology Fund	\$ 5,271.70	\$ 222.16	\$ -	\$ -	\$ 5,493.86
560 - District Attorney Prosecutors Supplement Fund	\$ (58.55)	\$ 21,788.00	\$ 3,558.57	\$ -	\$ 18,170.88
561 - Pretrial Intervention Program Fund	\$ 60,767.60	\$ 12,683.09	\$ 7,810.41	\$ -	\$ 65,640.28
562 - District Attorney Forfeiture Fund	\$ 175,979.65	\$ 539.96	\$ 599.75	\$ -	\$ 175,919.86
563 - District Attorney Hot Check Fee Fund	\$ 924.72	\$ 472.38	\$ (56.01)	\$ -	\$ 1,453.11
574 - Sheriff Forfeiture Fund	\$ 416,335.41	\$ 2,849.91	\$ 8,657.50	\$ -	\$ 410,527.82
576 - Sheriff Inmate Medical Fund	\$ 39,965.59	\$ 1,487.27	\$ -	\$ -	\$ 41,452.86
577 - DOJ-Equitable Sharing Fund	\$ 387,655.19	\$ 1,170.77	\$ -	\$ -	\$ 388,825.96
583 - Elections Equipment Fund	\$ 9,814.40	\$ -	\$ -	\$ -	\$ 9,814.40
584 - Tax Assessor Elections Service Contract Fund	\$ 36,925.58	\$ 257.19	\$ -	\$ -	\$ 37,182.77
589 - Tax Assessor Special Inventory Fee Fund	\$ 19.40	\$ 0.05	\$ -	\$ -	\$ 19.45
601 - SPU Civil/Criminal/Juvenile Grant/Allocations	\$ (1,009.34)	\$ 728,240.07	\$ 773,321.33	\$ -	\$ (46,090.60)
640 - Juvenile Grant Fund (Title IV E)	\$ 97,789.97	\$ 153.65	\$ 144.00	\$ -	\$ 97,799.62
641 - Juvenile Grant State Aid Fund	\$ (13.70)	\$ 56,363.80	\$ 19,172.79	\$ -	\$ 37,177.31
643 - Juvenile Grant-Commitment Reduction Fund	\$ -	\$ 9,211.00	\$ 8,666.30	\$ -	\$ 544.70
644 - Juvenile Medical Grant	\$ (3.24)	\$ 8,666.66	\$ 4,349.52	\$ -	\$ 4,313.90
645 - Juvenile HGAC Services Grant	\$ 750.00	\$ 56.11	\$ -	\$ -	\$ 806.11
646 - Juvenile Grant - PrePost Adjudication	\$ -	\$ (657.00)	\$ 9,100.00	\$ -	\$ (9,757.00)
647 - Juvenile Grant - Community Services	\$ (8.44)	\$ 25,513.44	\$ 13,137.58	\$ -	\$ 12,367.42
648 - Juvenile Grant - Regionalization	\$ -	\$ -	\$ -	\$ -	\$ -
615 - Adult Probation-Basic Services Fund	\$ 291,836.97	\$ 138,734.82	\$ 173,575.64	\$ -	\$ 256,996.15
616 - Adult Probation-Court Services Fund	\$ -	\$ 34,694.53	\$ 22,203.65	\$ -	\$ 12,490.88
617 - Adult Probation-Substance Abuse Services Fund	\$ -	\$ 22,595.69	\$ 11,722.39	\$ -	\$ 10,873.30
618 - Adult Probation-Pretrial Diversion	\$ -	\$ 6,486.91	\$ 4,326.29	\$ -	\$ 2,160.62
701 - Retiree Health Insurance Fund	\$ 1,609,054.48	\$ 5,271.33	\$ -	\$ -	\$ 1,614,325.81
801 - Sheriff Commissary Fund	\$ 84,259.76	\$ 9,896.69	\$ 5,480.82	\$ -	\$ 88,675.63
802 - Walker County Public Safety Communications Center	\$ 934,531.89	\$ 342,167.60	\$ 243,324.81	\$ -	\$ 1,033,374.68
810 - Agency Fund - LEOSE Training Funds	\$ -	\$ -	\$ -	\$ -	\$ -
820 - CERTZ #1	\$ -	\$ -	\$ -	\$ -	\$ -
	5,048,280.67	1,487,752.28	1,352,468.24	-	5,183,564.71
	\$ 21,323,998.14	\$ 4,966,316.53	\$ 6,197,715.28	\$ -	\$ 20,092,599.39

Cash and Investments Report
Transactions Posted as of December 17, 2019
For the Fiscal Year Ending September 30, 2020

	Cash	Other Bank Accounts	Texpool	MBIA	Wells Fargo	Total
Operating						
101 - General Fund	\$ 182,161.30	\$ 106,384.40	\$ 1,356,773.47	\$ 1,182,600.77	\$ 5,862,964.46	\$ 8,690,884.40
192 - Debt Service Fund	35,244.65	-	291,595.53	-	-	\$ 326,840.18
220 - Road & Bridge	246,464.16	-	2,186,787.83	-	-	\$ 2,433,251.99
301 - Walker County EMS Fund	123,682.80	-	62,643.07	60,011.85	159,653.87	\$ 405,991.59
180 - Public Safety Seized Money Fund	-	-	99,352.46	-	-	\$ 99,352.46
185 - General Fund - Healthy County Initiative Fu	276.85	-	17,764.61	-	-	\$ 18,041.46
	587,829.76	106,384.40	4,014,916.97	1,242,612.62	6,022,618.33	11,974,362.08
Projects						
105 - General Projects Fund	82,143.23	-	567,422.68	797,308.12	315,089.28	1,761,963.31
Grants/Other Funds						
460 - Affordable Housing Initiatives	-	-	-	-	-	-
473- SO Auto Task Force Grant	(15,614.86)	-	-	-	-	(15,614.86)
474 - CDA Victims Grant	(4,385.37)	-	-	-	-	(4,385.37)
475 - CDA Prosecutor Grant	-	-	-	-	-	-
481 - Jag Grants	(6,225.50)	-	-	-	-	(6,225.50)
482 - HGAC Grants	-	-	-	-	-	-
484 - Grants - Other Funds	0.00	-	-	-	-	-
485 - Grants Homeland Security	0.00	-	-	-	-	-
489 - CDBG Grant - Fire Protection	0.00	-	-	-	-	-
511 - County Records Management and Preserv	7,032.61	-	-	-	-	7,032.61
512 - County Records Preservation II Fund	27,691.80	-	32,156.67	-	-	59,848.47
515 - County Clerk Records Management and Pre	65,254.75	-	425,273.04	65,724.41	-	556,252.20
516 - County Clerk Records Archive Fund	10,301.53	-	496.41	85,086.10	-	95,884.04
518 - District Clerk Records Preservation	8,781.30	-	-	-	-	8,781.30
519 - District Clerk Rider Fund	3,803.12	-	29,178.79	-	-	32,981.91
520 - District Clerk Archive Fund	4,547.60	-	-	-	-	4,547.60
523 - County Jury Fee Fund	971.67	-	-	-	-	971.67
525 - Court Reporter Services Fund	1,960.76	-	-	-	-	1,960.76
526 - County Law Library Fund	3,212.54	-	2,604.64	-	-	5,817.18
536 - Courthouse Security Fund	12,562.66	-	8,669.21	-	-	21,231.87
537 - Justice Courts Security Fund	17,427.88	-	30,434.45	-	-	47,862.33
540 - Fire Suppression-US Forest Service Fund	0.00	-	17,354.47	-	-	17,354.47
550 - Justice Courts Technology Fund	12,004.47	-	69,194.41	-	-	81,198.88
551 - County and District Courts Technology Fun	4,479.30	-	1,014.56	-	-	5,493.86
560 - District Attorney Prosecutors Supplement f	4,191.60	-	-	-	-	4,191.60
561 - Pretrial Intervention Program Fund	15,035.64	-	50,791.30	-	-	65,826.94
562 - District Attorney Forfeiture Fund	1,936.95	-	173,982.91	-	-	175,919.86
563 - District Attorney Hot Check Fee Fund	1,512.10	-	-	-	-	1,512.10
574 - Sheriff Forfeiture Fund	4,908.56	1,730.92	406,561.47	-	-	413,200.95
576 - Sheriff Inmate Medical Fund	5,252.17	-	36,200.69	-	-	41,452.86
577 - DOJ-Equitable Sharing Fund	857.57	-	364,222.81	23,745.58	-	388,825.96
583 - Elections Equipment Fund	9,814.40	-	-	-	-	9,814.40
584 - Tax Assessor Elections Service Contract Fur	1,009.42	-	35,784.03	-	-	36,793.45
589 - Tax Assessor Special Inventory Fee Fund	3.17	-	16.28	-	-	19.45
601 - SPU Civil/Criminal/Juvenile Grant/Allocatio	(572,405.89)	-	-	-	-	(572,405.89)
640 - Juvenile Grant Fund (Title IV E)	46,503.76	-	51,295.86	-	-	97,799.62
641 - Juvenile Grant State Aid Fund	37,177.31	-	-	-	-	37,177.31
643 - Juvenile Grant-Commitment Reduction Fur	544.70	-	-	-	-	544.70
644 - Juvenile Medical Fund Grant	4,314.73	-	-	-	-	4,314.73
645 - Juvenile Services - HGAC Grant	806.11	-	-	-	-	806.11
646 - Juvenile Grant - PrePost Adjudication	(9,537.00)	-	-	-	-	(9,537.00)
647 - Juvenile Grant - Community Programs	12,367.42	-	-	-	-	12,367.42
648 - Juvenile Grant - Regionalization	0.00	-	-	-	-	-
701 - Retiree Health Insurance Fund	0.00	-	419,975.05	1,194,350.76	-	1,614,325.81
County Treasurer Agency Funds						
615 - Adult Probation-Basic Services Fund	87,455.92	-	58,766.07	114,565.68	-	260,787.67
616 - Adult Probation-Court Services Fund	12,490.88	-	-	-	-	12,490.88
617 - Adult Probation-Substance Abuse Services	10,873.30	-	-	-	-	10,873.30
618 -Pretrial Diversion	2,160.62	-	-	-	-	2,160.62
801 - Sheriff Commissary Fund	28,154.64	-	62,022.13	-	-	90,176.77
802 - Walker County Public Safety Communicatic	182,049.24	-	851,756.29	-	-	1,033,805.53
810 - Agency Fund - LEOSE Training Funds	50,792.18	-	-	-	-	50,792.18
820 - CERTZ #1	362.36	-	-	-	-	362.36
	92,438.12	1,730.92	3,127,751.54	1,483,472.53	0.00	4,705,393.11
	\$ 762,411.11	\$ 108,115.32	\$ 7,710,091.19	\$ 3,523,393.27	\$ 6,337,707.61	\$ 18,441,718.50



Cash and Investments Report
As of December 18, 2019

Transactions Posted as of December 17, 2019

	Cash	ICT	Certificates of Deposit	Total
Agency Funds Maintained by the Department (Balance as of Last Date Reported by the Department)				
850 Agency Fund - County Clerk	\$ 626,334.14	\$ 902,247.50	\$ -	\$ 1,528,581.64
851 Agency Fund - District Clerk	\$ 621,985.62	\$ -	\$ 574,773.10	\$ 1,196,758.72
852 Agency Fund - Criminal District Attorney	\$ 4,581.00	\$ -	\$ -	\$ 4,581.00
853 Agency Fund - Tax Assessor	\$ 1,842,639.65	\$ -	\$ -	\$ 1,842,639.65
854 Agency Fund - Sheriff	\$ 66,560.97	\$ -	\$ -	\$ 66,560.97
855 Agency Fund - Juvenile	\$ 1,589.89	\$ -	\$ -	\$ 1,589.89
856 Agency Fund - County Treasurer Jury	\$ 197.02	\$ -	\$ -	\$ 197.02
857 Agency Fund - Justice of Peace Precinct 4	\$ 14,341.80	\$ -	\$ -	\$ 14,341.80
858 Agency Fund - Adult Probation	\$ 2,918.13	\$ -	\$ -	\$ 2,918.13
	<u>\$ 3,181,148.22</u>	<u>\$ 902,247.50</u>	<u>\$ 574,773.10</u>	<u>\$ 4,658,168.82</u>



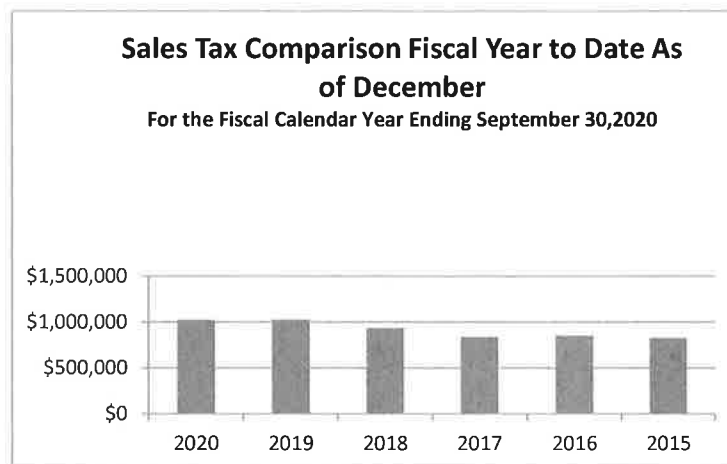
Sales Tax Revenue Comparison by Fiscal Year

		Fiscal Year 2020	Fiscal Year 2019	Fiscal Year 2018	Fiscal Year 2017	Fiscal Year 2016	Fiscal Year 2015
October	-8.76%	\$ 309,760.99	\$ 339,514.51	\$ 272,435.23	\$ 268,811.19	\$ 262,354.94	\$ 253,167.55
November	18.32%	\$ 432,570.77	\$ 365,595.48	\$ 376,237.61	\$ 312,520.28	\$ 326,826.24	\$ 316,435.12
December	-12.85%	\$ 282,270.19	\$ 323,873.04	\$ 285,192.78	\$ 255,783.91	\$ 263,136.19	\$ 259,644.36
January		\$ -	\$ 263,748.83	\$ 290,351.62	\$ 260,836.98	\$ 241,366.28	\$ 246,946.98
February		\$ -	\$ 377,316.70	\$ 348,471.45	\$ 341,812.29	\$ 338,929.82	\$ 338,684.20
March		\$ -	\$ 311,788.03	\$ 297,957.34	\$ 253,149.95	\$ 250,826.50	\$ 236,763.15
April		\$ -	\$ 296,140.87	\$ 251,318.62	\$ 236,622.06	\$ 232,747.89	\$ 253,183.90
May		\$ -	\$ 355,687.53	\$ 359,613.96	\$ 327,878.93	\$ 317,152.54	\$ 308,855.62
June		\$ -	\$ 302,439.53	\$ 299,690.96	\$ 282,842.31	\$ 252,423.35	\$ 269,427.56
July		\$ -	\$ 285,622.64	\$ 336,926.85	\$ 270,157.12	\$ 233,657.18	\$ 240,528.43
August		\$ -	\$ 339,087.66	\$ 352,584.14	\$ 316,882.51	\$ 303,796.87	\$ 300,050.15
September		\$ -	\$ 330,366.78	\$ 296,901.19	\$ 279,531.61	\$ 245,944.74	\$ 250,698.81
		\$ 1,024,601.95	\$ 3,891,181.60	\$ 3,767,681.75	\$ 3,406,829.14	\$ 3,269,162.54	\$ 3,274,385.83
One-timePayment				\$ 230,654.85			
				\$ 3,998,336.60			

This time last year \$1,028,983.03
 % Change -0.43%

Sales Tax Rate for Walker County is	0.5%
State Sales Tax Rate is	6.25%
<u>Municipalities Within Walker County</u>	
City of Huntsville Sales Tax Rate	1.5%
City of New Waverly Sales Tax Rate	1.5%
City of Riverside Sales Tax Rate	1.5%

Fiscal Year to Date \$ 1,024,601.95 \$ 1,028,983.03 \$ 933,865.62 \$ 837,115.38 \$ 852,317.37 \$ 829,247.03





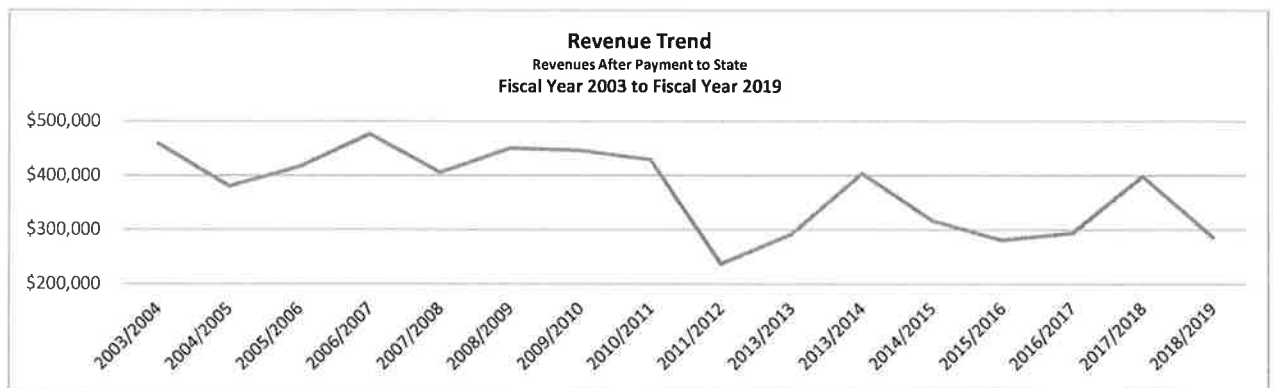
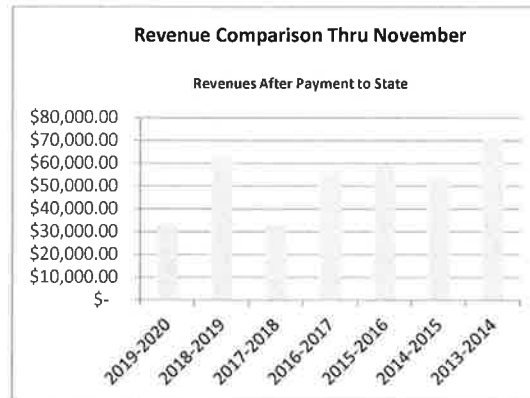
Weigh Station Revenue Comparison by Fiscal Year

Comparison Numbers Based on Revenues Retained by Walker County after submission of fines paid to State

	Total 2019-2020	Pd to State	Fiscal Year 2019-2020	Fiscal Year 2018-2019	Fiscal Year 2017-2018	Fiscal Year 2016-2017	Fiscal Year 2015-2016	Fiscal Year 2014-2015	Fiscal Year 2013-2014
October	\$ 31,020.60	\$ (7,419.00)	\$ 23,601.60	\$ 45,179.10	\$ 16,978.20	\$ 32,892.75	\$ 32,850.80	\$ 21,396.95	\$ 37,594.60
November	\$ 11,558.00	\$ (1,798.50)	\$ 9,759.50	\$ 17,677.95	\$ 16,603.70	\$ 23,177.65	\$ 26,687.30	\$ 32,563.40	\$ 33,848.08
December	\$ -	\$ -	\$ -	\$ 26,932.10	\$ 12,130.30	\$ 18,201.90	\$ 20,807.90	\$ 27,992.90	\$ 48,760.60
January	\$ -	\$ -	\$ -	\$ 23,035.20	\$ 17,600.90	\$ 31,483.40	\$ 16,647.40	\$ 17,248.40	\$ 22,621.10
February	\$ -	\$ -	\$ -	\$ 26,752.90	\$ 8,475.90	\$ 25,404.45	\$ 17,151.90	\$ 29,388.60	\$ 27,875.72
March	\$ -	\$ -	\$ -	\$ 29,424.12	\$ 28,972.05	\$ 33,279.62	\$ 23,128.60	\$ 23,588.37	\$ 35,154.30
April	\$ -	\$ -	\$ -	\$ 30,934.90	\$ 45,791.50	\$ 22,813.40	\$ 26,739.40	\$ 28,014.00	\$ 35,599.40
May	\$ -	\$ -	\$ -	\$ 18,350.50	\$ 54,074.80	\$ 27,470.20	\$ 21,976.70	\$ 31,317.86	\$ 30,796.10
June	\$ -	\$ -	\$ -	\$ 18,272.90	\$ 42,187.90	\$ 17,592.50	\$ 29,828.30	\$ 24,590.39	\$ 31,821.30
July	\$ -	\$ -	\$ -	\$ 18,109.90	\$ 56,237.20	\$ 22,612.15	\$ 19,687.35	\$ 23,584.04	\$ 34,821.30
August	\$ -	\$ -	\$ -	\$ 13,131.10	\$ 58,404.20	\$ 17,220.00	\$ 25,471.95	\$ 32,080.05	\$ 36,615.70
September	\$ -	\$ -	\$ -	\$ 18,541.95	\$ 41,298.80	\$ 22,472.15	\$ 20,133.90	\$ 25,131.54	\$ 28,502.80
	\$ 42,578.60	\$ (9,217.50)	\$ 33,361.10	\$ 286,342.62	\$ 398,755.45	\$ 294,620.17	\$ 281,111.50	\$ 316,896.50	\$ 404,011.00

Allocated to Weigh Station Improv.	\$ -	This time last year	\$62,857.05
Allocated to Road and Bridge	\$ 33,361.10	% Change	-46.90%

Fiscal Year to Date \$ 42,578.60 \$ (9,217.50) \$ 33,361.10 \$ 62,857.05 \$ 33,581.90 \$ 56,070.40 \$ 59,538.10 \$ 53,960.35 \$ 71,442.68



Budget for FY 19/20

	From Tax rate	County Road and Bridge Operations	Weigh Station Request for Part-Time Person
Justice of Peace Pct 4	\$ 53,356.00	\$ -	\$ -
Weigh Station Utilities/Services	\$ 35,187.00	\$ -	\$ -
Weigh Station Personnel	\$ -	\$ -	\$ 19,926.00
Road and Bridge Operations	\$ -	\$ 280,000.00	\$ -
	\$ 88,543.00	\$ 280,000.00	\$ 19,926.00



***Walker County
Summary of Debt***

Certificates of Obligation Issue Dated June 1, 2012

Capital Projects

	Issued - Amount	Current Outstanding Amount	Principal	Debt Service FY 2018-2019 Interest	Total
Series 2012 - \$20,000,000 due in installments of \$685,000 to \$1,335,000 to mature 06/01/2032 at interest rate of 2.0% to 3.7% - callable August 1, 2032	\$20,000,000	\$15,160,000	\$880,000	\$493,568	\$1,373,568
Total Capital Projects	\$20,000,000	\$15,160,000	\$880,000	\$493,568	\$1,373,568