

Walker County

Financial Information

Posted as of February 25, 2020 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 February 25, 2020 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 February 25, 2020
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
<u>Operating</u>					
101 - General Fund	\$ 10,844,794.55	\$ 15,843,386.97	\$ 8,060,959.97	\$ (1,197,500.00)	\$ 17,429,721.55
192 - Debt Service Fund	\$ 218,935.41	\$ 1,119,125.38	\$ 233,583.77	\$ -	\$ 1,104,477.02
220 - Road & Bridge	\$ 2,682,755.76	\$ 4,261,033.27	\$ 2,069,137.46	\$ 300,000.00	\$ 5,174,651.57
301 - Walker County EMS Fund	\$ 830,374.67	\$ 713,930.57	\$ 1,450,699.94	\$ 626,500.00	\$ 720,105.30
180 - Public Safety Seized Money Fund	\$ -	\$ -	\$ -	\$ -	\$ -
185 - General Fund - Healthy County Initiative Fund	\$ 17,988.54	\$ 1,361.76	\$ 25.00	\$ -	\$ 19,325.30
	14,594,848.93	21,938,837.95	11,814,406.14	(271,000.00)	\$ 24,448,280.74
<u>Projects</u>					
105 - General Projects Fund	\$ 1,759,793.40	\$ 10,154.31	\$ 41,823.68	\$ 271,000.00	\$ 1,999,124.03
<u>Grants/Other Funds</u>					
460 - Affordable Housing Initiatives	\$ -	\$ -	\$ -	\$ -	\$ -
473 - SO Auto Task Force Grant	\$ -	\$ 21,186.77	\$ 26,967.46	\$ -	\$ (5,780.69)
474 - CDA Victims Assistance Grant	\$ -	\$ 9,232.89	\$ 18,728.24	\$ -	\$ (9,495.35)
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	\$ 4,215.85	\$ 5,598.13	\$ -	\$ -	\$ 9,813.98
512 - County Records Preservation II Fund	\$ 57,837.53	\$ 4,125.63	\$ -	\$ -	\$ 61,963.16
515 - County Clerk Records Management and Presen	\$ 550,408.20	\$ 30,046.62	\$ 17,194.84	\$ -	\$ 563,259.98
516 - County Clerk Records Archive Fund	\$ 84,238.45	\$ 28,273.94	\$ -	\$ -	\$ 112,512.39
518 - District Clerk Records Preservation	\$ 8,260.56	\$ 1,037.30	\$ -	\$ -	\$ 9,297.86
519 - District Clerk Rider Fund	\$ 32,541.62	\$ 3,167.13	\$ 3,087.42	\$ -	\$ 32,621.33
520 - District Clerk Archive Fund	\$ 4,266.52	\$ 564.78	\$ -	\$ -	\$ 4,831.30
523 - County Jury Fee Fund	\$ -	\$ 2,081.31	\$ -	\$ -	\$ 2,081.31
525 - Court Reporter Services Fund	\$ -	\$ 5,071.44	\$ 718.60	\$ -	\$ 4,352.84
526 - County Law Library Fund	\$ 4,213.42	\$ 11,864.36	\$ 12,695.80	\$ -	\$ 3,381.98
536 - Courthouse Security Fund	\$ 27,161.33	\$ 10,105.30	\$ 27,289.65	\$ -	\$ 9,976.98
537 - Justice Courts Security Fund	\$ 46,894.61	\$ 1,808.28	\$ 3,465.12	\$ -	\$ 45,237.77
538 - JP Truancy Prevention and Diversion	\$ -	\$ 85.00	\$ -	\$ -	\$ 85.00
550 - Justice Courts Technology Fund	\$ 5,271.70	\$ 427.95	\$ -	\$ -	\$ 5,699.65
551 - County and District Courts Technology Fund	\$ -	\$ 21,729.45	\$ 6,109.45	\$ -	\$ 15,620.00
560 - District Attorney Prosecutors Supplement Fund	\$ 60,767.60	\$ 18,141.47	\$ 3,288.22	\$ -	\$ 75,620.85
561 - Pretrial Intervention Program Fund	\$ 175,979.65	\$ 1,016.51	\$ 4,400.23	\$ -	\$ 172,595.93
562 - District Attorney Forfeiture Fund	\$ 880.80	\$ 1,644.45	\$ 186.18	\$ -	\$ 2,339.07
563 - District Attorney Hot Check Fee Fund	\$ 416,259.41	\$ 23,042.62	\$ 26,527.50	\$ -	\$ 412,774.53
574 - Sheriff Forfeiture Fund	\$ 39,965.59	\$ 2,589.30	\$ -	\$ -	\$ 42,554.89
576 - Sheriff Inmate Medical Fund	\$ 387,655.19	\$ 2,241.42	\$ -	\$ -	\$ 389,896.61
577 - DOJ-Equitable Sharing Fund	\$ 9,814.40	\$ 27,306.77	\$ 35,595.00	\$ -	\$ 1,526.17
583 - Elections Equipment Fund	\$ 36,925.58	\$ 4,978.74	\$ 1,413.75	\$ -	\$ 40,490.57
584 - Tax Assessor Elections Service Contract Fund	\$ 19.40	\$ 0.09	\$ -	\$ -	\$ 19.49
589 - Tax Assessor Special Inventory Fee Fund	\$ -	\$ 1,687,148.80	\$ 1,997,393.90	\$ -	\$ (310,245.10)
601 - SPU Civil/Criminal/Juvenile Grant/Allocations	\$ 97,789.97	\$ 293.82	\$ 360.00	\$ -	\$ 97,723.79
640 - Juvenile Grant Fund (Title IV E)	\$ -	\$ 73,942.10	\$ 64,922.27	\$ -	\$ 9,019.83
641 - Juvenile Grant State Aid Fund	\$ -	\$ 11,871.00	\$ 28,777.90	\$ -	\$ (16,906.90)
643 - Juvenile Grant-Commitment Reduction Fund	\$ -	\$ 11,510.42	\$ 12,201.27	\$ -	\$ (690.85)
644 - Juvenile Medical Grant	\$ -	\$ 806.11	\$ -	\$ -	\$ 806.11
645 - Juvenile HGAC Services Grant	\$ -	\$ 596.00	\$ 9,368.00	\$ -	\$ (8,772.00)
646 - Juvenile Grant - PrePost Adjudication	\$ -	\$ 34,051.00	\$ 36,731.13	\$ -	\$ (2,680.13)
647 - Juvenile Grant - Community Services	\$ -	\$ -	\$ -	\$ -	\$ -
648 - Juvenile Grant - Regionalization	\$ 291,836.97	\$ 291,130.59	\$ 474,432.24	\$ -	\$ 108,535.32
615 - Adult Probation-Basic Services Fund	\$ -	\$ 82,225.53	\$ 60,059.91	\$ -	\$ 22,165.62
616 - Adult Probation-Court Services Fund	\$ -	\$ 51,767.69	\$ 42,132.16	\$ -	\$ 9,635.53
617 - Adult Probation-Substance Abuse Services Fund	\$ -	\$ 15,474.91	\$ 14,586.88	\$ -	\$ 888.03
618 - Adult Probation-Pretrial Diversion	\$ 1,609,054.48	\$ 10,212.30	\$ -	\$ -	\$ 1,619,266.78
701 - Retiree Health Insurance Fund	\$ 84,259.76	\$ 21,535.71	\$ 9,944.52	\$ -	\$ 95,850.95
801 - Sheriff Commissary Fund	\$ 934,531.89	\$ 519,089.42	\$ 585,697.70	\$ -	\$ 867,923.61
802 - Walker County Public Safety Communications Center	\$ -	\$ -	\$ -	\$ -	\$ -
810 - Agency Fund - LEOSE Training Funds	\$ -	\$ -	\$ -	\$ -	\$ -
820 - CERTZ #1	\$ -	\$ -	\$ -	\$ -	\$ -
	4,971,050.48	3,055,248.55	3,530,500.84	-	4,495,798.19
	\$ 21,325,692.81	\$ 25,004,240.81	\$ 15,386,730.66	\$ -	\$ 30,943,202.96

Cash and Investments Report
Transactions Posted as of February 25, 2020
For the Fiscal Year Ending September 30, 2020

	Cash	Other Bank Accounts	Texpool	MBIA	Wells Fargo	Total
Operating						
101 - General Fund	\$ 1,644,748.01	\$ 79,566.53	\$ 9,465,883.82	\$ 1,186,356.86	\$ 5,879,907.00	\$ 18,256,462.22
192 - Debt Service Fund	412,139.09	-	692,337.93	-	-	\$ 1,104,477.02
220 - Road & Bridge	1,603,884.29	-	3,692,897.14	-	-	\$ 5,296,781.43
301 - Walker County EMS Fund	148,134.94	-	62,814.24	60,202.45	160,115.23	\$ 431,266.86
180 - Public Safety Seized Money Fund	-	-	99,623.94	-	-	\$ 99,623.94
185 - General Fund - Healthy County Initiative Fu	1,511.85	-	17,813.16	-	-	\$ 19,325.01
	3,810,418.18	79,566.53	14,031,370.23	1,246,559.31	6,040,022.23	25,207,936.48
Projects						
105 - General Projects Fund	281,610.56	-	568,973.13	799,840.48	315,999.81	1,966,423.98
Grants/Other Funds						
460 - Affordable Housing Initiatives	-	-	-	-	-	-
473- SO Auto Task Force Grant	(17,307.44)	-	-	-	-	(17,307.44)
474 - CDA Victims Grant	(18,728.24)	-	-	-	-	(18,728.24)
475 - CDA Prosecutor Grant	-	-	-	-	-	-
481 - Jag Grants	-	-	-	-	-	-
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	9,813.98	-	-	-	-	9,813.98
512 - County Records Preservation II Fund	29,718.61	-	32,244.55	-	-	61,963.16
515 - County Clerk Records Management and Pr	70,891.73	-	426,435.08	65,933.17	-	563,259.98
516 - County Clerk Records Archive Fund	26,658.28	-	497.76	85,356.35	-	112,512.39
518 - District Clerk Records Preservation	9,297.86	-	-	-	-	9,297.86
519 - District Clerk Rider Fund	3,362.81	-	29,258.52	-	-	32,621.33
520 - District Clerk Archive Fund	4,831.30	-	-	-	-	4,831.30
523 - County Jury Fee Fund	2,081.31	-	-	-	-	2,081.31
525 - Court Reporter Services Fund	4,352.84	-	-	-	-	4,352.84
526 - County Law Library Fund	769.08	-	2,612.90	-	-	3,381.98
536 - Courthouse Security Fund	1,284.08	-	8,692.90	-	-	9,976.98
537 - Justice Courts Security Fund	17,886.28	-	30,517.61	-	-	48,403.89
538 - JP Truancy Prevention and Diversion	85.00	-	-	-	-	85.00
540 - Fire Suppression-US Forest Service Fund	0.00	-	17,354.47	-	-	17,354.47
550 - Justice Courts Technology Fund	12,351.67	-	69,383.48	-	-	81,735.15
551 - County and District Courts Technology Fun	4,682.32	-	1,017.33	-	-	5,699.65
560 - District Attorney Prosecutors Supplement I	8,120.00	-	-	-	-	8,120.00
561 - Pretrial Intervention Program Fund	24,690.76	-	50,930.09	-	-	75,620.85
562 - District Attorney Forfeiture Fund	3,136.47	-	169,459.46	-	-	172,595.93
563 - District Attorney Hot Check Fee Fund	2,440.87	-	-	-	-	2,440.87
574 - Sheriff Forfeiture Fund	6,727.41	732.87	407,672.38	-	-	415,132.66
576 - Sheriff Inmate Medical Fund	6,255.28	-	36,299.61	-	-	42,554.89
577 - DOJ-Equitable Sharing Fund	857.57	-	365,218.04	23,821.00	-	389,896.61
583 - Elections Equipment Fund	1,526.17	-	-	-	-	1,526.17
584 - Tax Assessor Elections Service Contract Fur	4,608.77	-	35,881.80	-	-	40,490.57
589 - Tax Assessor Special Inventory Fee Fund	3.17	-	16.32	-	-	19.49
601 - SPU Civil/Criminal/Juvenile Grant/Allocatic	(974,699.76)	-	-	-	-	(974,699.76)
640 - Juvenile Grant Fund (Title IV E)	46,287.76	-	51,436.03	-	-	97,723.79
641 - Juvenile Grant State Aid Fund	9,019.83	-	-	-	-	9,019.83
643 - Juvenile Grant-Commitment Reduction Fur	(16,606.90)	-	-	-	-	(16,606.90)
644 - Juvenile Medical Fund Grant	(690.85)	-	-	-	-	(690.85)
645 - Juvenile Services - HGAC Grant	806.11	-	-	-	-	806.11
646 - Juvenile Grant - PrePost Adjudication	(8,772.00)	-	-	-	-	(8,772.00)
647 - Juvenile Grant - Community Programs	(2,680.13)	-	-	-	-	(2,680.13)
648 - Juvenile Grant - Regionalization	0.00	-	-	-	-	-
701 - Retiree Health Insurance Fund	0.00	-	421,122.62	1,198,144.16	-	1,619,266.78
County Treasurer Agency Funds						
615 - Adult Probation-Basic Services Fund	(57,633.62)	-	58,926.65	114,929.55	-	116,222.58
616 - Adult Probation-Court Services Fund	22,165.62	-	-	-	-	22,165.62
617 - Adult Probation-Substance Abuse Services	10,385.53	-	-	-	-	10,385.53
618 -Pretrial Diversion	888.03	-	-	-	-	888.03
801 - Sheriff Commissary Fund	33,991.57	-	62,191.61	-	-	96,183.18
802 - Walker County Public Safety Communicati	13,486.48	-	854,083.69	-	-	867,570.17
810 - Agency Fund - LEOSE Training Funds	41,668.06	-	-	-	-	41,668.06
820 - CERTZ #1	362.36	-	-	-	-	362.36
	(661,623.97)	732.87	3,131,252.90	1,488,184.23	0.00	3,958,546.03
	\$ 3,430,404.77	\$ 80,299.40	\$ 17,731,596.26	\$ 3,534,584.02	\$ 6,356,022.04	\$ 31,132,906.49



Cash and Investments Report
As of February 26, 2020
Transactions Posted as of February 25, 2020

	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	\$ 2,522,534.14	\$ 903,590.95	\$ -	\$ 3,426,125.09
851 Agency Fund - District Clerk	\$ 630,917.14	\$ -	\$ 735,401.45	\$ 1,366,318.59
852 Agency Fund - Criminal District Attorney	\$ 5,487.49	\$ -	\$ -	\$ 5,487.49
853 Agency Fund - Tax Assessor	\$ 1,956,979.24	\$ -	\$ -	\$ 1,956,979.24
854 Agency Fund - Sheriff	\$ 64,667.46	\$ -	\$ -	\$ 64,667.46
855 Agency Fund - Juvenile	\$ 1,592.35	\$ -	\$ -	\$ 1,592.35
856 Agency Fund - County Treasurer Jury	\$ (7.81)	\$ -	\$ -	\$ (7.81)
857 Agency Fund - Justice of Peace Precinct 4	\$ 19,818.20	\$ -	\$ -	\$ 19,818.20
858 Agency Fund - Adult Probation	\$ 2,863.34	\$ -	\$ -	\$ 2,863.34
	<u>\$ 5,204,851.55</u>	<u>\$ 903,590.95</u>	<u>\$ 735,401.45</u>	<u>\$ 6,843,843.95</u>

Weigh Station Revenue Comparison by Fiscal Year

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

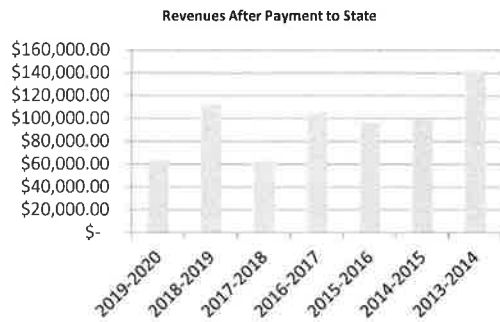
	Total 2019-2020	Pd to State	Fiscal Year 2019-2020	Fiscal Year 2018-2019	Fiscal Year 2017-2018	Fiscal Year 2016-2017	Fiscal Year 2015-2016	Fiscal Year 2014-2015	Fiscal Year 2013-2014
October	\$ 31,020.60	\$ (7,419.00)	\$ 23,601.60	\$ 45,179.10	\$ 16,978.20	\$ 32,892.75	\$ 32,850.80	\$ 21,396.95	\$ 37,594.60
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	\$ 18,333.00	\$ (2,981.70)	\$ 15,351.30	\$ 26,932.10	\$ 12,130.30	\$ 18,201.90	\$ 20,807.90	\$ 27,992.90	\$ 48,760.60
January	\$ 19,518.85	\$ (4,577.50)	\$ 14,941.35	\$ 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
	\$ 80,430.45	\$ (16,776.70)	\$ 63,653.75	\$ 286,342.62	\$ 398,755.45	\$ 294,620.17	\$ 281,111.50	\$ 316,896.50	\$ 404,011.00

Allocated to Weigh Station Improv.	\$ -
Allocated to Road and Bridge	\$ 63,653.75

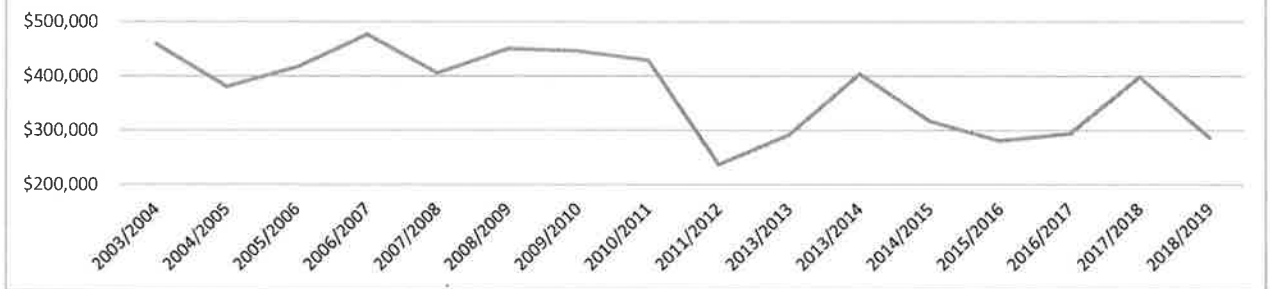
This time last year \$89,789.15
% Change -54.80%

Fiscal Year to Date \$ 80,430.45 \$ (16,776.70) \$ 63,653.75 \$ 112,824.35 \$ 63,313.10 \$ 105,755.70 \$ 96,993.40 \$ 99,201.65 \$ 142,824.38

Revenue Comparison Thru January



Revenue Trend
Revenues After Payment to State
Fiscal Year 2003 to Fiscal Year 2019



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