

Walker County

Financial Information

Posted as of August 19, 2020 for the Fiscal Year Ending September 30, 2020

Prepared by:
Patricia Allen
County Auditor

Information is presented based on ledger balances and entries posted thru August 19, 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 August 19, 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
Operating					
101 - General Fund	\$ 10,957,107.55	\$ 22,922,822.55	\$ 17,576,709.14	\$ (2,503,372.00)	\$ 13,799,848.96
192 - Debt Service Fund	\$ 227,619.41	\$ 1,389,219.67	\$ 1,377,167.54	\$ -	\$ 239,671.54
220 - Road & Bridge	\$ 2,682,755.76	\$ 6,016,745.82	\$ 4,958,969.42	\$ 600,000.00	\$ 4,340,532.16
301 - Walker County EMS Fund	\$ 830,374.67	\$ 2,221,479.28	\$ 3,302,163.75	\$ 1,591,612.00	\$ 1,341,302.20
180 - Public Safety Seized Money Fund	\$ -	\$ -	\$ -	\$ -	\$ -
185 - General Fund - Healthy County Initiative Fund	\$ 17,988.54	\$ 1,416.55	\$ 25.00	\$ -	\$ 19,380.09
	14,715,845.93	32,551,683.87	27,215,034.85	(311,760.00)	19,740,734.95
Projects					
105 - General Projects Fund	\$ 1,759,793.40	\$ 76,005.80	\$ 100,800.55	\$ 271,000.00	\$ 2,005,998.65
119 - Covid 19 Relief Fund	\$ -	\$ 328,563.80	\$ 5,673.74	\$ -	\$ 322,890.06
Grants/Other Funds					
460 - Affordable Housing Initiatives	\$ -	\$ -	\$ -	\$ -	\$ -
473 - SO Auto Task Force Grant	\$ -	\$ 52,604.39	\$ 61,542.58	\$ -	\$ (8,938.19)
474 - CDA Victims Assistance Grant	\$ -	\$ 33,846.01	\$ 47,098.38	\$ 12,466.00	\$ (786.37)
475 - CDA Prosecutor Grant	\$ -	\$ -	\$ -	\$ -	\$ -
481 - Jag Grants	\$ -	\$ 6,225.50	\$ 6,225.50	\$ -	\$ -
482 - HGAC Fund	\$ -	\$ -	\$ 463.14	\$ -	\$ (463.14)
483 - HAVA Fund	\$ -	\$ 61,181.32	\$ 39,471.15	\$ -	\$ 21,710.17
485 - Grants - HomeLand Security	\$ -	\$ -	\$ -	\$ -	\$ -
486 - Community Development Block Grant	\$ -	\$ -	\$ -	\$ -	\$ -
489 - CDBG Grant - Fire Protection Fund	\$ -	\$ -	\$ -	\$ -	\$ -
511 - County Records Management and Preservation	\$ 4,215.85	\$ 12,895.01	\$ 15,716.00	\$ -	\$ 1,394.86
512 - County Records Preservation II Fund	\$ 57,837.53	\$ 9,911.40	\$ 5,317.00	\$ -	\$ 62,431.93
515 - County Clerk Records Management and Preser	\$ 550,408.20	\$ 83,518.92	\$ 42,422.33	\$ -	\$ 591,504.79
516 - County Clerk Records Archive Fund	\$ 84,238.45	\$ 77,794.72	\$ -	\$ -	\$ 162,033.17
518 - District Clerk Records Preservation	\$ 8,260.56	\$ 2,940.35	\$ -	\$ -	\$ 11,200.91
519 - District Clerk Rider Fund	\$ 32,541.62	\$ 10,257.14	\$ 8,865.08	\$ -	\$ 33,933.68
520 - District Clerk Archive Fund	\$ 4,266.52	\$ 1,433.55	\$ 2,830.00	\$ -	\$ 2,870.07
523 - County Jury Fee Fund	\$ -	\$ 5,624.75	\$ 1,067.00	\$ -	\$ 4,557.75
525 - Court Reporter Services Fund	\$ -	\$ 12,090.88	\$ 6,379.60	\$ -	\$ 5,711.28
526 - County Law Library Fund	\$ 4,213.42	\$ 27,985.59	\$ 37,940.55	\$ -	\$ (5,741.54)
536 - Courthouse Security Fund	\$ 27,161.33	\$ 25,172.78	\$ 59,937.22	\$ 28,294.00	\$ 20,690.89
537 - Justice Courts Security Fund	\$ 46,894.61	\$ 3,924.18	\$ 3,465.12	\$ -	\$ 47,353.67
538 - JP Truancy Prevention and Diversion	\$ -	\$ 4,851.05	\$ -	\$ -	\$ 4,851.05
539 - County Speciality Court Programs	\$ -	\$ 1,066.95	\$ -	\$ -	\$ 1,066.95
550 - Justice Courts Technology Fund	\$ 77,453.54	\$ 14,494.41	\$ 8,551.89	\$ -	\$ 83,396.06
551 - County and District Courts Technology Fund	\$ 5,271.70	\$ 1,252.04	\$ 5,355.87	\$ -	\$ 1,167.87
560 - District Attorney Prosecutors Supplement Fund	\$ -	\$ 21,729.45	\$ 10,985.76	\$ -	\$ 10,743.69
561 - Pretrial Intervention Program Fund	\$ 60,767.60	\$ 36,825.75	\$ 7,664.93	\$ -	\$ 89,928.42
562 - District Attorney Forfeiture Fund	\$ 175,979.65	\$ 9,597.39	\$ 16,210.65	\$ -	\$ 169,366.39
563 - District Attorney Hot Check Fee Fund	\$ 880.80	\$ 2,769.93	\$ (124.91)	\$ -	\$ 3,775.64
574 - Sheriff Forfeiture Fund	\$ 416,259.41	\$ 38,482.23	\$ 32,261.30	\$ -	\$ 422,480.34
576 - Sheriff Inmate Medical Fund	\$ 39,965.59	\$ 5,941.85	\$ -	\$ -	\$ 45,907.44
577 - DOJ-Equitable Sharing Fund	\$ 387,655.19	\$ 15,794.78	\$ -	\$ -	\$ 403,449.97
583 - Elections Equipment Fund	\$ 9,814.40	\$ 34,297.85	\$ 35,595.00	\$ -	\$ 8,517.25
584 - Tax Assessor Elections Service Contract Fund	\$ 36,925.58	\$ 6,630.38	\$ 3,046.25	\$ -	\$ 40,509.71
589 - Tax Assessor Special Inventory Fee Fund	\$ 19.40	\$ 6,436.38	\$ 6,359.26	\$ -	\$ 96.52
601 - SPU Civil/Criminal/Juvenile Grant/Allocations	\$ -	\$ 3,791,254.60	\$ 4,080,575.19	\$ -	\$ (289,320.59)
640 - Juvenile Grant Fund (Title IV E)	\$ 97,789.97	\$ 452.06	\$ 948.18	\$ -	\$ 97,293.85
641 - Juvenile Grant State Aid Fund	\$ -	\$ 197,085.10	\$ 159,178.00	\$ -	\$ 37,907.10
643 - Juvenile Grant-Commitment Reduction Fund	\$ -	\$ 30,492.00	\$ 27,067.00	\$ -	\$ 3,425.00
644 - Juvenile Medical Grant	\$ -	\$ 31,435.42	\$ 27,760.47	\$ -	\$ 3,674.95
645 - Juvenile HGAC Services Grant	\$ -	\$ 6,755.00	\$ 5,335.00	\$ -	\$ 1,420.00
646 - Juvenile Grant - PrePost Adjudication	\$ -	\$ 9,368.00	\$ 12,418.00	\$ -	\$ (3,050.00)
647 - Juvenile Grant - Community Services	\$ -	\$ 93,869.00	\$ 83,656.55	\$ -	\$ 10,212.45
648 - Juvenile Grant - Regionalization	\$ -	\$ 30,602.00	\$ 61,999.75	\$ -	\$ (31,397.75)
615 - Adult Probation-Basic Services Fund	\$ 291,836.97	\$ 1,053,229.87	\$ 1,044,715.99	\$ -	\$ 300,350.85
616 - Adult Probation-Court Services Fund	\$ -	\$ 177,288.53	\$ 136,757.51	\$ -	\$ 40,531.02
617 - Adult Probation-Substance Abuse Services Fun	\$ -	\$ 108,985.69	\$ 96,068.94	\$ -	\$ 12,916.75
618 - Adult Probation-Pretrial Diversion	\$ -	\$ 33,448.91	\$ 29,779.93	\$ -	\$ 3,668.98
701 - Retiree Health Insurance Fund	\$ 1,609,054.48	\$ 17,581.76	\$ -	\$ -	\$ 1,626,636.24
801 - Sheriff Commissary Fund	\$ 84,259.76	\$ 54,783.60	\$ 28,232.07	\$ -	\$ 110,811.29
802 - Walker County Public Safety Communications Cente	\$ 934,531.89	\$ 1,280,325.47	\$ 1,090,326.47	\$ -	\$ 1,124,530.89
810 - Agency Fund - LEOSE Training Funds	\$ -	\$ -	\$ -	\$ -	\$ -
820 - CERTZ #1	\$ -	\$ -	\$ -	\$ -	\$ -
	5,048,504.02	7,544,533.94	7,349,465.70	40,760.00	5,284,332.26
	\$ 21,524,143.35	\$ 40,500,787.41	\$ 34,670,974.84	\$ -	\$ 27,353,955.92



Cash and Investments Report
Transactions Posted as of August 19, 2020
For the Fiscal Year Ending September 30, 2020

	Other Bank					
	Cash	Accounts	Texpool	MBIA	Wells Fargo	Total
Operating						
101 - General Fund	\$ 445,137.78	\$ 117,169.48	\$ 6,076,070.88	\$ 1,192,371.09	\$ 5,891,259.40	\$13,722,008.63
192 - Debt Service Fund	9,252.45	-	221,735.09	-	-	\$ 230,987.54
220 - Road & Bridge	186,236.32	-	4,179,802.28	-	-	\$ 4,366,038.60
301 - Walker County EMS Fund	363,070.36	200.00	438,079.38	60,507.63	160,845.43	\$ 1,022,702.80
180 - Public Safety Seized Money Fund	17,380.00	-	178,717.53	-	-	\$ 196,097.53
185 - General Fund - Healthy County Initiative F	1,511.85	-	17,867.95	-	-	\$ 19,379.80
	1,022,588.76	117,369.48	11,112,273.11	1,252,878.72	6,052,104.83	19,557,214.90
Projects						
105 - General Projects Fund	11,573.67	-	865,987.19	803,895.25	324,542.54	2,005,998.65
119- Covid 19 Relief Fund	(5,603.36)	-	328,563.80	-	-	322,960.44
Grants/Other Funds						
460 - Affordable Housing Initiatives	-	-	-	-	-	-
473- SO Auto Task Force Grant	(8,938.19)	-	-	-	-	(8,938.19)
474 - CDA Victims Grant	(786.37)	-	-	-	-	(786.37)
475 - CDA Prosecutor Grant	-	-	-	-	-	-
481 - Jag Grants	-	-	-	-	-	-
482 - HGAC Grants	(463.14)	-	-	-	-	(463.14)
483 - HAVA Fund	21,710.17	-	-	-	-	21,710.17
484 - Grants - Other Funds	0.00	-	-	-	-	-
485 - Grants Homeland Security	0.00	-	-	-	-	-
488 - CDBG Grants	0.00	-	-	-	-	-
489 - CDBG Grant - Fire Protection	0.00	-	-	-	-	-
511 - County Records Management and Preserv	1,394.86	-	-	-	-	1,394.86
512 - County Records Preservation II Fund	1,086.78	-	61,345.15	-	-	62,431.93
515 - County Clerk Records Management and Pr	17,480.48	-	507,756.90	66,267.41	-	591,504.79
516 - County Clerk Records Archive Fund	20,739.11	-	55,505.00	85,789.06	-	162,033.17
518 - District Clerk Records Preservation	6,200.67	-	5,000.24	-	-	11,200.91
519 - District Clerk Rider Fund	4,585.15	-	29,348.53	-	-	33,933.68
520 - District Clerk Archive Fund	2,870.07	-	-	-	-	2,870.07
523 - County Jury Fee Fund	4,557.75	-	-	-	-	4,557.75
525 - Court Reporter Services Fund	5,711.28	-	-	-	-	5,711.28
526 - County Law Library Fund	(5,585.54)	-	-	-	-	(5,585.54)
536 - Courthouse Security Fund	20,690.89	-	-	-	-	20,690.89
537 - Justice Courts Security Fund	1,741.46	-	45,612.21	-	-	47,353.67
538 - JP Truancy Prevention and Diversion	907.31	-	3,943.74	-	-	4,851.05
539 - County Specialty Court Revenues Fund	272.83	-	794.12	-	-	1,066.95
540 - Fire Suppression-US Forest Service Fund	0.00	-	17,354.47	-	-	17,354.47
550 - Justice Courts Technology Fund	3,798.66	-	79,597.40	-	-	83,396.06
551 - County and District Courts Technology Fun	5,503.28	-	1,020.46	-	-	6,523.74
560 - District Attorney Prosecutors Supplement F	11,506.69	-	-	-	-	11,506.69
561 - Pretrial Intervention Program Fund	9,840.26	-	80,088.16	-	-	89,928.42
562 - District Attorney Forfeiture Fund	5,218.32	-	169,980.77	-	-	175,199.09
563 - District Attorney Hot Check Fee Fund	3,775.64	-	-	-	-	3,775.64
574 - Sheriff Forfeiture Fund	15,177.12	864.84	408,926.51	-	-	424,968.47
576 - Sheriff Inmate Medical Fund	619.77	-	45,287.67	-	-	45,907.44
577 - DOJ-Equitable Sharing Fund	0.00	-	379,508.21	23,941.76	-	403,449.97
583 - Elections Equipment Fund	8,517.25	-	-	-	-	8,517.25
584 - Tax Assessor Elections Service Contract Fur	4,517.53	-	35,992.18	-	-	40,509.71
589 - Tax Assessor Special Inventory Fee Fund	80.16	-	16.36	-	-	96.52
601 - SPU Civil/Criminal/Juvenile Grant/Allocati	(489,853.41)	-	-	-	-	(489,853.41)
640 - Juvenile Grant Fund (Title IVE)	45,699.58	-	51,594.27	-	-	97,293.85
641 - Juvenile Grant State Aid Fund	37,907.10	-	-	-	-	37,907.10
643 - Juvenile Grant-Commitment Reduction Fui	3,425.00	-	-	-	-	3,425.00
644 - Juvenile Medical Fund Grant	3,674.95	-	-	-	-	3,674.95
645 - Juvenile Services - HGAC Grant	1,420.00	-	-	-	-	1,420.00
646 - Juvenile Grant - PrePost Adjudication	(2,610.00)	-	-	-	-	(2,610.00)
647 - Juvenile Grant - Community Programs	10,212.45	-	-	-	-	10,212.45
648 - Juvenile Grant - Regionalization	(31,397.75)	-	-	-	-	(31,397.75)
701 - Retiree Health Insurance Fund	0.00	-	422,418.12	1,204,218.12	-	1,626,636.24
County Treasurer Agency Funds						
615 - Adult Probation-Basic Services Fund	151,090.17	30.00	34,060.50	115,512.18	-	300,692.85
616 - Adult Probation-Court Services Fund	40,531.02	-	-	-	-	40,531.02
617 - Adult Probation-Substance Abuse Services I	12,916.75	-	-	-	-	12,916.75
618 -Pretrial Diversion	3,668.98	-	-	-	-	3,668.98
801 - Sheriff Commissary Fund	48,567.40	-	62,382.95	-	-	110,950.35
802 - Walker County Public Safety Communicati	142,548.56	-	981,732.46	-	-	1,124,281.02
810 - Agency Fund - LEOSE Training Funds	48,495.02	-	-	-	-	48,495.02
820 - CERTZ #1	362.36	-	-	-	-	362.36
	189,388.43	894.84	3,479,266.38	1,495,728.53	0.00	5,165,278.18
	\$ 1,217,947.50	\$ 118,264.32	\$15,786,090.48	\$ 3,552,502.50	\$ 6,376,647.37	\$27,051,452.17



Cash and Investments Report
As of August 19, 2020
 Transactions Posted as of August 19, 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	\$ 841,095.11	\$ 561,950.49	\$ -	\$ 1,403,045.60
851 Agency Fund - District Clerk	\$ 984,377.88	\$ -	\$ 556,529.50	\$ 1,540,907.38
852 Agency Fund - Criminal District Attorney	\$ 5,353.87	\$ -	\$ -	\$ 5,353.87
853 Agency Fund - Tax Assessor	\$ 1,764,452.02	\$ -	\$ -	\$ 1,764,452.02
854 Agency Fund - Sheriff	\$ 70,449.46	\$ -	\$ -	\$ 70,449.46
855 Agency Fund - Juvenile	\$ 1,699.29	\$ -	\$ -	\$ 1,699.29
856 Agency Fund - County Treasurer Jury	\$ 32.44	\$ -	\$ -	\$ 32.44
857 Agency Fund - Justice of Peace Precinct 4	\$ 6,544.10	\$ -	\$ -	\$ 6,544.10
858 Agency Fund - Adult Probation	\$ 3,216.92	\$ -	\$ -	\$ 3,216.92
	<u>\$ 3,677,221.09</u>	<u>\$ 561,950.49</u>	<u>\$ 556,529.50</u>	<u>\$ 4,795,701.08</u>



Weigh Station Revenue Comparison by Fiscal Year

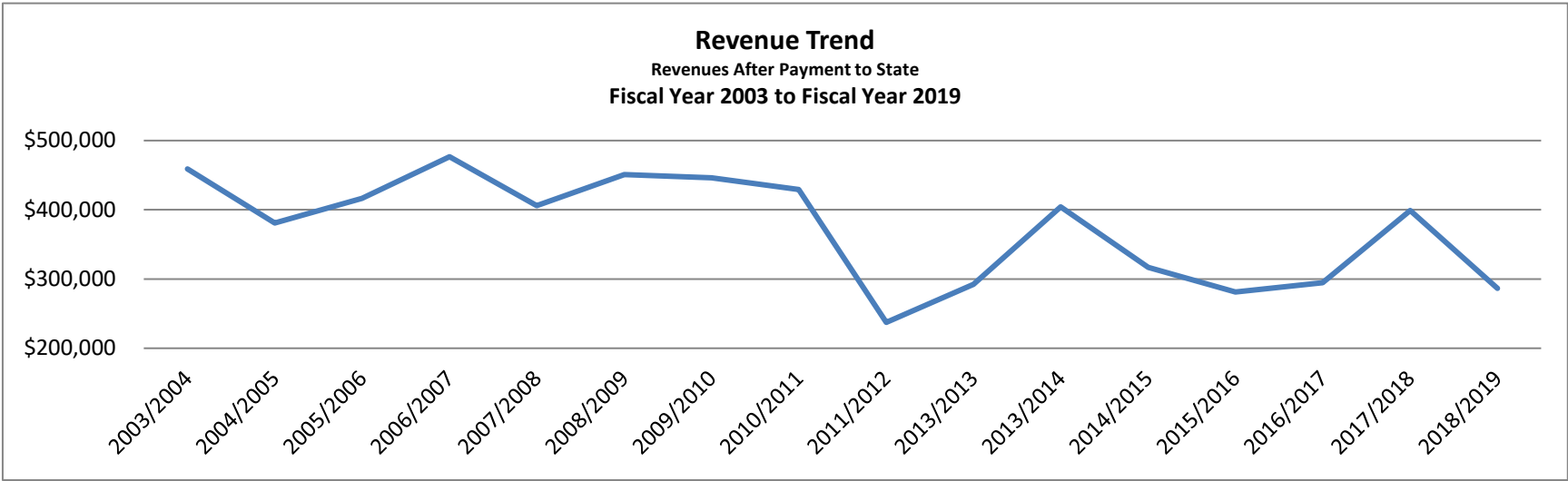
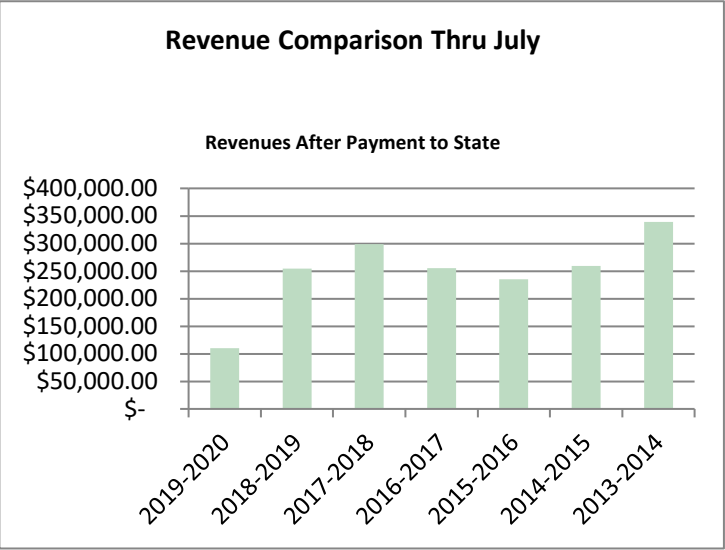
Comparison Numbers Based on Revenues Retained by Walker County after submission of fines paid to State

	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	\$ (3,084.90)	\$ 15,248.10	\$ 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	\$ 12,635.00	\$ (644.00)	\$ 11,991.00	\$ 26,752.90	\$ 8,475.90	\$ 25,404.45	\$ 17,151.90	\$ 29,388.60	\$ 27,875.72
March	\$ 12,529.00	\$ (1,098.00)	\$ 11,431.00	\$ 29,424.12	\$ 28,972.05	\$ 33,279.62	\$ 23,128.60	\$ 23,588.37	\$ 35,154.30
April	\$ 7,262.00	\$ (534.00)	\$ 6,728.00	\$ 30,934.90	\$ 45,791.50	\$ 22,813.40	\$ 26,739.40	\$ 28,014.00	\$ 35,599.40
May	\$ 7,534.70	\$ (1,403.00)	\$ 6,131.70	\$ 18,350.50	\$ 54,074.80	\$ 27,470.20	\$ 21,976.70	\$ 31,317.86	\$ 30,796.10
June	\$ 7,388.85	\$ (1,287.50)	\$ 6,101.35	\$ 18,272.90	\$ 42,187.90	\$ 17,592.50	\$ 29,828.30	\$ 24,590.39	\$ 31,821.30
July	\$ 4,198.00	\$ (341.00)	\$ 3,857.00	\$ 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
	\$131,978.00	\$ (22,187.40)	\$ 109,790.60	\$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	\$ 109,790.60

This time last year	\$254,669.57
% Change	-56.90%

Fiscal Year to Date	\$131,978.00	\$ (22,187.40)	\$ 109,790.60	\$254,669.57	\$299,052.45	\$254,928.02	\$235,505.65	\$259,684.91	\$338,892.50
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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