

Walker County

Financial Information

Posted as of June 14, 2021 for the Fiscal Year Ending September 30, 2021

Prepared by:
Patricia Allen
County Auditor

Information is presented based on ledger balances and entries posted thru June 14, 2021 for the fiscal year ending September 30, 2021.

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 June 14, 2021
For the Fiscal Year Ending September 30, 2021

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	\$ 11,645,297.33	\$ 23,873,163.46	\$ 14,902,648.50	\$ (2,450,865.00)	\$ 18,164,947.29
192 - Debt Service Fund	\$ 259,009.43	\$ 1,381,878.94	\$ 219,933.77	\$ -	\$ 1,420,954.60
220 - Road & Bridge	\$ 3,917,214.34	\$ 4,929,161.26	\$ 4,923,548.95	\$ 1,222,342.00	\$ 5,145,168.65
301 - Walker County EMS Fund	\$ 1,119,313.44	\$ 1,949,361.77	\$ 2,669,120.88	\$ 1,625,865.00	\$ 2,025,419.33
180 - Public Safety Seized Money Fund	\$ -	\$ -	\$ -	\$ -	\$ -
185 - General Fund - Healthy County Initiative Fund	\$ 19,384.93	\$ 277.64	\$ -	\$ -	\$ 19,662.57
	16,960,219.47	32,133,843.07	22,715,252.10	397,342.00	\$ 26,776,152.44
<u>Projects</u>					
105 - General Projects Fund	\$ 2,101,264.62	\$ 66,410.15	\$ 60,126.94	\$ (397,342.00)	\$ 1,710,205.83
119 - Covid 19 Relief Fund	\$ -	\$ -	\$ -	\$ -	\$ -
<u>Grants/Other Funds</u>					
460 - Affordable Housing Initiatives	\$ -	\$ -	\$ -	\$ -	\$ -
473 - SO Auto Task Force Grant	\$ -	\$ 41,501.64	\$ 50,753.23	\$ -	\$ (9,251.59)
474 - CDA Victims Assistance Grant	\$ -	\$ 21,810.58	\$ 40,216.95	\$ -	\$ (18,406.37)
475 - CDA Prosecutor Grant	\$ -	\$ -	\$ -	\$ -	\$ -
481 - Jag Grants	\$ -	\$ 5,206.00	\$ 5,206.00	\$ -	\$ -
482 - HGAC Fund	\$ -	\$ 4,878.91	\$ 10,867.96	\$ -	\$ (5,989.05)
483 - HAVA Fund	\$ -	\$ 32,348.83	\$ 7,882.37	\$ -	\$ 24,466.46
485 - Grants - HomeLand Security	\$ -	\$ -	\$ -	\$ -	\$ -
486 - Community Development Block Grant	\$ -	\$ -	\$ -	\$ -	\$ -
488 - CDBG Grant	\$ -	\$ 114,103.08	\$ 138,553.74	\$ -	\$ (24,450.66)
489 - CDBG Grant - Fire Protection Fund	\$ -	\$ -	\$ -	\$ -	\$ -
511 - County Records Management and Preservation	\$ 3,560.49	\$ 8,183.58	\$ -	\$ -	\$ 11,744.07
512 - County Records Preservation II Fund	\$ 64,553.93	\$ 8,029.09	\$ -	\$ -	\$ 72,583.02
515 - County Clerk Records Management and Presen	\$ 614,680.02	\$ 84,572.75	\$ 5,617.72	\$ -	\$ 693,635.05
516 - County Clerk Records Archive Fund	\$ 191,769.82	\$ 79,812.38	\$ -	\$ -	\$ 271,582.20
518 - District Clerk Records Preservation	\$ 11,960.74	\$ 2,872.87	\$ -	\$ -	\$ 14,833.61
519 - District Clerk Rider Fund	\$ 32,224.77	\$ 8,012.57	\$ 4,886.14	\$ -	\$ 35,351.20
520 - District Clerk Archive Fund	\$ 3,252.14	\$ 1,227.21	\$ -	\$ -	\$ 4,479.35
523 - County Jury Fee Fund	\$ -	\$ 5,087.58	\$ 738.00	\$ -	\$ 4,349.58
525 - Court Reporter Services Fund	\$ 610.46	\$ 10,328.62	\$ 2,167.00	\$ -	\$ 8,772.08
526 - County Law Library Fund	\$ 4,074.92	\$ 23,592.96	\$ 9,398.14	\$ -	\$ 18,269.74
536 - Courthouse Security Fund	\$ 16,939.50	\$ 23,443.29	\$ 55,671.90	\$ -	\$ (15,289.11)
537 - Justice Courts Security Fund	\$ 47,862.36	\$ 3,253.48	\$ -	\$ -	\$ 51,115.84
538 - JP Truancy Prevention and Diversion	\$ 7,543.10	\$ 11,111.80	\$ -	\$ -	\$ 18,654.90
539 - County Speciality Court Programs	\$ 1,537.51	\$ 2,464.71	\$ -	\$ -	\$ 4,002.22
550 - Justice Courts Technology Fund	\$ 86,076.54	\$ 11,066.08	\$ 16,125.04	\$ -	\$ 81,017.58
551 - County and District Courts Technology Fund	\$ 6,722.17	\$ 873.07	\$ 4,639.44	\$ -	\$ 2,955.80
552- Child Abuse Prevention Fund	\$ 632.60	\$ 517.11	\$ -	\$ -	\$ 1,149.71
560 - District Attorney Prosecutors Supplement Fund	\$ -	\$ 21,807.53	\$ 6,447.81	\$ -	\$ 15,359.72
561 - Pretrial Intervention Program Fund	\$ 93,408.42	\$ 19,429.53	\$ 9,422.10	\$ -	\$ 103,415.85
562 - District Attorney Forfeiture Fund	\$ 180,865.03	\$ 61,406.94	\$ 51,023.02	\$ -	\$ 191,248.95
563 - District Attorney Hot Check Fee Fund	\$ 2,396.03	\$ 1,010.73	\$ 1,092.58	\$ -	\$ 2,314.18
574 - Sheriff Forfeiture Fund	\$ 422,591.42	\$ 105,025.57	\$ 16,276.00	\$ -	\$ 511,340.99
576 - Sheriff Inmate Medical Fund	\$ 47,158.36	\$ 3,234.55	\$ -	\$ -	\$ 50,392.91
577 - DOJ-Equitable Sharing Fund	\$ 403,564.33	\$ 181.84	\$ -	\$ -	\$ 403,746.17
583 - Elections Equipment Fund	\$ 9,815.25	\$ 58,466.52	\$ 44,045.00	\$ -	\$ 24,236.77
584 - Tax Assessor Elections Service Contract Fund	\$ 40,519.48	\$ 19,504.37	\$ -	\$ -	\$ 60,023.85
589 - Tax Assessor Special Inventory Fee Fund	\$ 96.52	\$ -	\$ -	\$ -	\$ 96.52
601 - SPU Civil/Criminal/Juvenile Grant/Allocations	\$ -	\$ 2,732,699.00	\$ 3,250,643.13	\$ -	\$ (517,944.13)
640 - Juvenile Grant Fund (Title IV E)	\$ 97,164.11	\$ 37.05	\$ 576.00	\$ -	\$ 96,625.16
641 - Juvenile Grant State Aid Fund	\$ -	\$ 158,867.53	\$ 141,821.39	\$ -	\$ 17,046.14
643 - Juvenile Grant-Commitment Reduction Fund	\$ -	\$ 24,044.00	\$ 8,485.00	\$ -	\$ 15,559.00
644 - Juvenile Medical Grant	\$ -	\$ 25,350.59	\$ 22,053.06	\$ -	\$ 3,297.53
645 - Juvenile HGAC Services Grant	\$ -	\$ 2,425.00	\$ 4,695.00	\$ -	\$ (2,270.00)
646 - Juvenile Grant - PrePost Adjudication	\$ -	\$ 4,954.00	\$ 7,837.00	\$ -	\$ (2,883.00)
647 - Juvenile Grant - Community Services	\$ -	\$ 76,145.52	\$ 58,684.29	\$ -	\$ 17,461.23
648 - Juvenile Grant - Regionalization	\$ -	\$ -	\$ -	\$ -	\$ -
615 - Adult Probation-Basic Services Fund	\$ 300,255.50	\$ 840,459.12	\$ 765,307.15	\$ -	\$ 375,407.47
616 - Adult Probation-Court Services Fund	\$ -	\$ 200,267.77	\$ 119,397.72	\$ -	\$ 80,870.05
617 - Adult Probation-Substance Abuse Services Fun	\$ -	\$ 111,577.46	\$ 74,769.15	\$ -	\$ 36,808.31
618 - Adult Probation-Pretrial Diversion	\$ -	\$ 34,274.79	\$ 24,044.90	\$ -	\$ 10,229.89
701 - Retiree Health Insurance Fund	\$ 1,891,344.23	\$ 265,275.60	\$ -	\$ -	\$ 2,156,619.83
801 - Sheriff Commissary Fund	\$ 116,907.88	\$ 118,148.20	\$ 17,102.15	\$ -	\$ 217,953.93
802 - Walker County Public Safety Communications Center	\$ 1,059,455.57	\$ 1,033,920.07	\$ 919,054.72	\$ -	\$ 1,174,320.92
810 - Agency Fund - LEOSE Training Funds	\$ -	\$ -	\$ -	\$ -	\$ -
820 - CERTZ #1	\$ -	\$ -	\$ -	\$ -	\$ -
	5,759,543.20	6,422,811.47	5,895,500.80	-	6,286,853.87
	\$ 24,821,027.29	\$ 38,623,064.69	\$ 28,670,879.84	\$ -	\$ 34,773,212.14



Cash and Investments Report
Transactions Posted as of June 14, 2021
For the Fiscal Year Ending September 30, 2021

	Other Bank					Total
	Cash	Accounts	Texpool	MBIA	Wells Fargo	
Operating						
101 - General Fund	\$ 2,120,909.96	\$ 104,321.14	\$ 9,741,289.90	\$ 1,193,905.42	\$ 5,900,611.28	\$19,061,037.70
192 - Debt Service Fund	31,665.21	-	1,376,266.39	-	-	\$ 1,407,931.60
220 - Road & Bridge	987,724.43	-	4,282,500.22	-	-	\$ 5,270,224.65
301 - Walker County EMS Fund	700,911.65	54,938.05	763,385.75	60,585.52	161,100.74	\$ 1,740,921.71
180 - Public Safety Seized Money Fund	-	-	185,110.37	-	-	\$ 185,110.37
185 - General Fund - Healthy County Initiative Fu	1,781.85	-	17,880.43	-	-	\$ 19,662.28
	3,842,993.10	159,259.19	16,366,433.06	1,254,490.94	6,061,712.02	27,684,888.31
Projects						
105 - General Projects Fund	36,055.81	-	544,162.57	804,929.71	325,057.74	1,710,205.83
119- Covid 19 Relief Fund	-	-	-	-	-	-
Grants/Other Funds						
460 - Affordable Housing Initiatives	-	-	-	-	-	-
473- SO Auto Task Force Grant	(17,811.65)	-	-	-	-	(17,811.65)
474 - CDA Victims Grant	(18,406.37)	-	-	-	-	(18,406.37)
475 - CDA Prosecutor Grant	-	-	-	-	-	-
481 - Jag Grants	-	-	-	-	-	-
482 - HGAC Grants	(1,864.81)	-	-	-	-	(1,864.81)
483 - HAVA Fund	24,466.46	-	-	-	-	24,466.46
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	11,744.07	-	-	-	-	11,744.07
512 - County Records Preservation II Fund	11,194.97	-	61,388.05	-	-	72,583.02
515 - County Clerk Records Management and Pri	121,970.38	-	508,111.95	66,352.72	-	696,435.05
516 - County Clerk Records Archive Fund	130,138.94	-	55,543.80	85,899.46	-	271,582.20
518 - District Clerk Records Preservation	9,829.85	-	5,003.76	-	-	14,833.61
519 - District Clerk Rider Fund	5,982.13	-	29,369.07	-	-	35,351.20
520 - District Clerk Archive Fund	4,479.35	-	-	-	-	4,479.35
523 - County Jury Fee Fund	4,349.58	-	-	-	-	4,349.58
525 - Court Reporter Services Fund	8,877.08	-	-	-	-	8,877.08
526 - County Law Library Fund	18,627.74	-	-	-	-	18,627.74
536 - Courthouse Security Fund	(15,289.11)	-	-	-	-	(15,289.11)
537 - Justice Courts Security Fund	5,471.73	-	45,644.11	-	-	51,115.84
538 - JP Truancy Prevention and Diversion	14,708.41	-	3,946.49	-	-	18,654.90
539 - County Specialty Court Revenues Fund	3,207.07	-	795.15	-	-	4,002.22
540 - Fire Suppression-US Forest Service Fund	0.00	-	17,354.47	-	-	17,354.47
550 - Justice Courts Technology Fund	6,364.63	-	74,652.95	-	-	81,017.58
551 - County and District Courts Technology Fun	1,934.63	-	1,021.17	-	-	2,955.80
552- Child Abuse Prevention Fund	1,149.71	-	-	-	-	1,149.71
560 - District Attorney Prosecutors Supplement F	15,805.72	-	-	-	-	15,805.72
561 - Pretrial Intervention Program Fund	23,271.69	-	80,144.16	-	-	103,415.85
562 - District Attorney Forfeiture Fund	26,152.14	-	165,096.81	-	-	191,248.95
563 - District Attorney Hot Check Fee Fund	2,339.76	-	-	-	-	2,339.76
574 - Sheriff Forfeiture Fund	103,751.41	865.28	409,212.43	-	-	513,829.12
576 - Sheriff Inmate Medical Fund	5,073.59	-	45,319.32	-	-	50,392.91
577 - DOJ-Equitable Sharing Fund	0.00	-	379,773.57	23,972.60	-	403,746.17
583 - Elections Equipment Fund	24,236.77	-	-	-	-	24,236.77
584 - Tax Assessor Elections Service Contract Fur	24,006.50	-	36,017.35	-	-	60,023.85
589 - Tax Assessor Special Inventory Fee Fund	80.16	-	16.36	-	-	96.52
601 - SPU Civil/Criminal/Juvenile Grant/Allocation	(822,644.61)	-	-	-	-	(822,644.61)
640 - Juvenile Grant Fund (Title IVE)	9,979.58	-	86,645.58	-	-	96,625.16
641 - Juvenile Grant State Aid Fund	17,046.14	-	-	-	-	17,046.14
643 - Juvenile Grant-Commitment Reduction Fui	15,109.00	-	-	-	-	15,109.00
644 - Juvenile Medical Fund Grant	3,297.53	-	-	-	-	3,297.53
645 - Juvenile Services - HGAC Grant	(2,825.00)	-	-	-	-	(2,825.00)
646 - Juvenile Grant - PrePost Adjudication	(2,883.00)	-	-	-	-	(2,883.00)
647 - Juvenile Grant - Community Programs	17,461.23	-	-	-	-	17,461.23
648 - Juvenile Grant - Regionalization	0.00	-	-	-	-	-
701 - Retiree Health Insurance Fund	0.00	-	950,852.21	1,205,767.62	-	2,156,619.83
County Treasurer Agency Funds						
615 - Adult Probation-Basic Services Fund	229,786.41	30.00	34,084.32	115,660.83	-	379,561.56
616 - Adult Probation-Court Services Fund	80,870.05	-	-	-	-	80,870.05
617 - Adult Probation-Substance Abuse Services I	40,357.35	-	-	-	-	40,357.35
618 - Pretrial Diversion	10,229.89	-	-	-	-	10,229.89
801 - Sheriff Commissary Fund	158,402.87	-	62,426.57	-	-	220,829.44
802 - Walker County Public Safety Communicati	341,949.18	-	832,371.74	-	-	1,174,320.92
810 - Agency Fund - LEOSE Training Funds	54,986.26	-	-	-	-	54,986.26
820 - CERTZ #1	0.00	-	-	-	-	-
	706,965.41	895.28	3,884,791.39	1,497,653.23	0.00	6,090,305.31
	\$ 4,586,014.32	\$ 160,154.47	\$ 20,795,387.02	\$ 3,557,073.88	\$ 6,386,769.76	\$ 35,485,399.45



Cash and Investments Report
As of June 15, 2021
 Transactions Posted as of June 14, 2021

	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	\$ 1,522,532.89	\$ 495,711.60	\$ -	\$ 2,018,244.49
851 Agency Fund - District Clerk	\$ 974,103.84	\$ -	\$ 602,698.78	\$ 1,576,802.62
852 Agency Fund - Criminal District Attorney	\$ 3,846.28	\$ -	\$ -	\$ 3,846.28
853 Agency Fund - Tax Assessor	\$ 2,217,589.21	\$ -	\$ -	\$ 2,217,589.21
854 Agency Fund - Sheriff	\$ 99,393.29	\$ -	\$ -	\$ 99,393.29
855 Agency Fund - Juvenile	\$ 2,118.63	\$ -	\$ -	\$ 2,118.63
856 Agency Fund - County Treasurer Jury	\$ (4.21)	\$ -	\$ -	\$ (4.21)
857 Agency Fund - Justice of Peace Precinct 4	\$ 11,206.20	\$ -	\$ -	\$ 11,206.20
858 Agency Fund - Adult Probation	\$ 3,389.17	\$ -	\$ -	\$ 3,389.17
	<u>\$ 4,834,175.30</u>	<u>\$ 495,711.60</u>	<u>\$ 602,698.78</u>	<u>\$ 5,932,585.68</u>



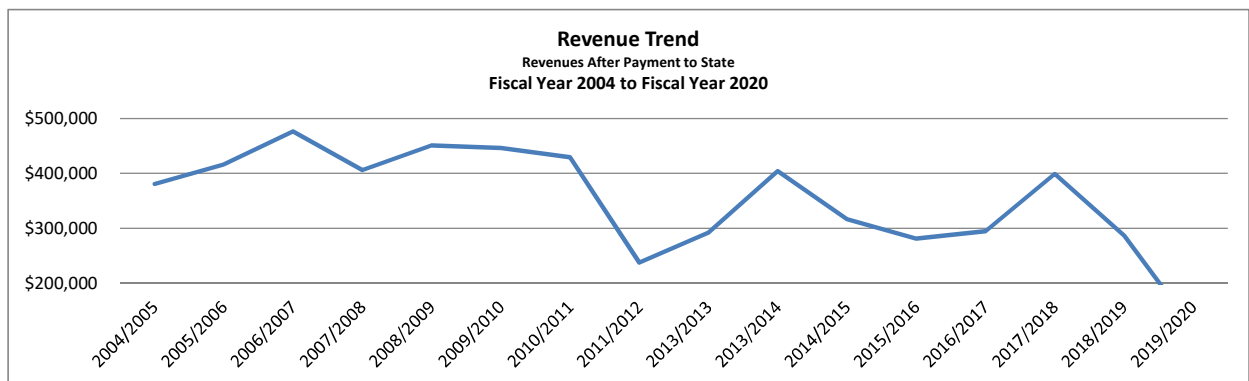
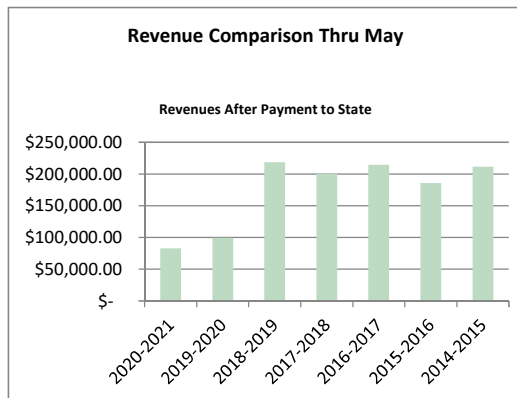
Weigh Station Revenue Comparison by Fiscal Year

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

	Total 2020-2021	Pd to State	Fiscal Year 2020-2021	Fiscal Year 2019-2020	Fiscal Year 2018-2019	Fiscal Year 2017-2018	Fiscal Year 2016-2017	Fiscal Year 2015-2016	Fiscal Year 2014-2015
October	\$ 3,045.80	\$ (205.00)	\$ 2,840.80	\$ 23,601.60	\$ 45,179.10	\$ 16,978.20	\$ 32,892.75	\$ 32,850.80	\$ 21,396.95
November	\$ 2,434.00	\$ (80.00)	\$ 2,354.00	\$ 9,759.50	\$ 17,677.95	\$ 16,603.70	\$ 23,177.65	\$ 26,687.30	\$ 32,563.40
December	\$ 2,609.00	\$ (117.50)	\$ 2,491.50	\$ 15,248.10	\$ 26,932.10	\$ 12,130.30	\$ 18,201.90	\$ 20,807.90	\$ 27,992.90
January	\$ 12,667.00	\$ (2,230.50)	\$ 10,436.50	\$ 14,941.35	\$ 23,035.20	\$ 17,600.90	\$ 31,483.40	\$ 16,647.40	\$ 17,248.40
February	\$ 11,782.00	\$ (918.50)	\$ 10,863.50	\$ 11,991.00	\$ 26,752.90	\$ 8,475.90	\$ 25,404.45	\$ 17,151.90	\$ 29,388.60
March	\$ 19,865.40	\$ (1,560.50)	\$ 18,304.90	\$ 11,431.00	\$ 29,424.12	\$ 28,972.05	\$ 33,279.62	\$ 23,128.60	\$ 23,588.37
April	\$ 21,671.65	\$ (3,230.50)	\$ 18,441.15	\$ 6,728.00	\$ 30,934.90	\$ 45,791.50	\$ 22,813.40	\$ 26,739.40	\$ 28,014.00
May	\$ 19,695.00	\$ (2,376.50)	\$ 17,318.50	\$ 6,131.70	\$ 18,350.50	\$ 54,074.80	\$ 27,470.20	\$ 21,976.70	\$ 31,317.86
June	\$ -	\$ -	\$ -	\$ 6,101.35	\$ 18,272.90	\$ 42,187.90	\$ 17,592.50	\$ 29,828.30	\$ 24,590.39
July	\$ -	\$ -	\$ -	\$ 3,857.00	\$ 18,109.90	\$ 56,237.20	\$ 22,612.15	\$ 19,687.35	\$ 23,584.04
August	\$ -	\$ -	\$ -	\$ 4,634.00	\$ 13,131.10	\$ 58,404.20	\$ 17,220.00	\$ 25,471.95	\$ 32,080.05
September	\$ -	\$ -	\$ -	\$ 2,610.90	\$ 18,541.95	\$ 41,298.80	\$ 22,472.15	\$ 20,133.90	\$ 25,131.54
	\$ 93,769.85	\$ (10,719.00)	\$ 83,050.85	\$ 117,035.50	\$ 286,342.62	\$ 398,755.45	\$ 294,620.17	\$ 281,111.50	\$ 316,896.50

Allocated to Weigh Station Improv.	\$ -	This time last year	\$99,832.25
Allocated to Road and Bridge	\$ 83,050.85	% Change	-16.80%

Fiscal Year to Date \$ 93,769.85 \$ (10,719.00) \$ 83,050.85 \$ 99,832.25 \$ 218,286.77 \$ 200,627.35 \$ 214,723.37 \$ 185,990.00 \$ 211,510.48



Budget for FY 20/21

	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	\$ -	\$ -	\$ 20,772.00
Road and Bridge Operations	\$ -	\$ 120,000.00	\$ -
	\$ 88,543.00	\$ 120,000.00	\$ 20,772.00



*Walker County
Summary of Debt*

Certificates of Obligation Issue Dated June 1, 2012

Capital Projects

	Issued - Amount	Current Outstanding Amount	Principal	Debt Service FY 2020-2021 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	\$13,370,000	\$935,000	\$439,868	\$1,374,868
Total Capital Projects	\$20,000,000	\$13,370,000	\$935,000	\$439,868	\$1,374,868