

Walker County

Financial Information

Posted as of September 7, 2022 for the Fiscal Year Ending September 30, 2022

Prepared by:
County Auditor Department

Patricia Allen, County Auditor

Information is presented based on ledger balances and entries posted thru September 7, 2022 for the fiscal year ending September 30, 2022.

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 September 07, 2022
For the Fiscal Year Ending September 30, 2022

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	\$ 15,353,557.28	\$ 30,209,780.59	\$ 21,666,857.78	\$ (4,871,205.00)	\$ 19,025,275.09
192 - Debt Service Fund	\$ 293,311.10	\$ 1,366,745.18	\$ 1,376,817.54	\$ -	\$ 283,238.74
220 - Road & Bridge	\$ 3,375,580.59	\$ 5,387,509.78	\$ 5,749,434.19	\$ 1,444,700.00	\$ 4,458,356.18
301 - Walker County EMS Fund	\$ 1,574,407.12	\$ 4,798,214.96	\$ 4,213,693.22	\$ 918,414.00	\$ 3,077,342.86
180 - Public Safety Seized Money Fund	\$ -	\$ -	\$ -	\$ -	\$ -
185 - General Fund - Healthy County Initiative Fund	\$ 19,570.32	\$ 1,137.24	\$ 472.17	\$ -	\$ 20,235.39
	20,616,426.41	41,763,387.75	33,007,274.90	(2,508,091.00)	\$ 26,864,448.26
<u>Projects</u>					
105 - General Projects Fund	\$ 2,958,799.07	\$ 10,390.94	\$ 601,694.92	\$ 2,450,236.00	\$ 4,817,731.09
119 - ARP Funds	\$ -	\$ 11,401,653.82	\$ 859,962.16	\$ (4,920,879.36)	\$ 5,620,812.30
<u>Grants/Other Funds</u>					
473 - SO Auto Task Force Grant	\$ -	\$ 87,819.83	\$ 87,819.83	\$ -	\$ -
474 - CDA Victims Assistance Grant	\$ -	\$ 23,733.52	\$ 56,821.43	\$ 13,114.00	\$ (19,973.91)
481 - Jag Grants	\$ -	\$ 6,380.00	\$ 6,380.00	\$ -	\$ -
483 - HAVA Fund	\$ -	\$ 14,954.24	\$ -	\$ -	\$ 14,954.24
488 - CDBG Grant	\$ -	\$ 95,566.50	\$ 925,815.71	\$ -	\$ (830,249.21)
511 - County Records Management and Preservation	\$ 945.51	\$ 4,840.62	\$ 5,525.62	\$ -	\$ 260.51
512 - County Records Preservation II Fund	\$ 76,942.70	\$ 4,407.99	\$ 17,923.48	\$ -	\$ 63,427.21
515 - County Clerk Records Management and Preser	\$ 538,254.24	\$ 115,729.47	\$ 391,655.35	\$ -	\$ 262,328.36
516 - County Clerk Records Archive Fund	\$ 66,903.19	\$ 102,173.43	\$ -	\$ -	\$ 169,076.62
517 - Court Facilities Fund	\$ -	\$ 13,663.10	\$ -	\$ -	\$ 13,663.10
518 - District Clerk Records Preservation	\$ 16,398.42	\$ 16,045.03	\$ -	\$ -	\$ 32,443.45
519 - District Clerk Rider Fund	\$ 32,889.54	\$ 11,094.02	\$ 9,854.94	\$ -	\$ 34,128.62
520 - District Clerk Archive Fund	\$ 5,186.04	\$ 572.06	\$ -	\$ -	\$ 5,758.10
523 - County Jury Fee Fund	\$ 6,736.67	\$ 2,877.19	\$ 7,070.00	\$ -	\$ 2,543.86
524 - County Jury Fund	\$ -	\$ 6,171.55	\$ -	\$ -	\$ 6,171.55
525 - Court Reporter Services Fund	\$ 13,262.72	\$ 21,148.60	\$ 18,783.25	\$ -	\$ 15,628.07
526 - County Law Library Fund	\$ 24,564.96	\$ 32,487.40	\$ 16,663.42	\$ -	\$ 40,388.94
527 - Language Access Fund	\$ -	\$ 4,311.47	\$ -	\$ -	\$ 4,311.47
536 - Courthouse Security Fund	\$ 9,099.99	\$ 38,296.88	\$ 75,079.49	\$ 44,741.00	\$ 17,058.38
537 - Justice Courts Security Fund	\$ 52,092.03	\$ 3,337.57	\$ 1,052.50	\$ -	\$ 54,377.10
538 - JP Truancy Prevention and Diversion	\$ 22,936.42	\$ 11,316.36	\$ -	\$ -	\$ 34,252.78
539 - County Speciality Court Programs	\$ 6,199.22	\$ 5,393.10	\$ -	\$ -	\$ 11,592.32
550 - Justice Courts Technology Fund	\$ 84,526.71	\$ 11,033.76	\$ 9,315.52	\$ -	\$ 86,244.95
551 - County and District Courts Technology Fund	\$ 2,025.23	\$ 1,198.63	\$ 2,249.56	\$ -	\$ 974.30
552- Child Abuse Prevention Fund	\$ 1,354.52	\$ 503.32	\$ -	\$ -	\$ 1,857.84
560 - District Attorney Prosecutors Supplement Fund	\$ -	\$ 17,970.39	\$ 25,781.55	\$ -	\$ (7,811.16)
561 - Pretrial Intervention Program Fund	\$ 115,923.27	\$ 27,201.08	\$ 17,406.30	\$ -	\$ 125,718.05
562 - District Attorney Forfeiture Fund	\$ 191,994.08	\$ 22,639.27	\$ 2,141.55	\$ -	\$ 212,491.80
563 - District Attorney Hot Check Fee Fund	\$ 3,278.39	\$ 970.62	\$ 1,128.52	\$ -	\$ 3,120.49
574 - Sheriff Forfeiture Fund	\$ 507,248.18	\$ 71,986.95	\$ 50,538.49	\$ -	\$ 528,696.64
576 - Sheriff Inmate Medical Fund	\$ 52,013.98	\$ 4,170.58	\$ -	\$ -	\$ 56,184.56
577 - DOJ-Equitable Sharing Fund	\$ 403,776.55	\$ 42,900.75	\$ -	\$ -	\$ 446,677.30
583 - Elections Equipment Fund	\$ 24,236.77	\$ 43,520.07	\$ 45,545.00	\$ -	\$ 22,211.84
584 - Tax Assessor Elections Service Contract Fund	\$ 60,326.33	\$ 6,857.34	\$ 6,267.41	\$ -	\$ 60,916.26
589 - Tax Assessor Special Inventory Fee Fund	\$ 96.52	\$ 0.04	\$ -	\$ -	\$ 96.56
601 - SPU Civil/Criminal/Juvenile Grant/Allocations	\$ -	\$ 4,406,942.35	\$ 4,921,656.06	\$ -	\$ (514,713.71)
640 - Juvenile Grant Fund (Title IV E)	\$ 96,343.09	\$ 277.39	\$ 12,528.94	\$ -	\$ 84,091.54
641 - Juvenile Grant State Aid Fund	\$ -	\$ 202,105.00	\$ 190,432.54	\$ -	\$ 11,672.46
643 - Juvenile Grant-Commitment Reduction Fund	\$ -	\$ 26,863.00	\$ 23,985.58	\$ -	\$ 2,877.42
644 - Juvenile Medical Grant	\$ -	\$ 25,308.11	\$ 24,318.32	\$ -	\$ 989.79
645 - Juvenile HGAC Services Grant	\$ -	\$ 8,305.00	\$ 10,000.00	\$ -	\$ (1,695.00)
646 - Juvenile Grant - PrePost Adjudication	\$ -	\$ 18,000.00	\$ 17,310.00	\$ -	\$ 690.00
647 - Juvenile Grant - Community Services	\$ -	\$ 93,912.28	\$ 94,437.96	\$ -	\$ (525.68)
615 - Adult Probation-Basic Services Fund	\$ 417,095.82	\$ 948,610.75	\$ 1,087,488.42	\$ -	\$ 278,218.15
616 - Adult Probation-Court Services Fund	\$ -	\$ 174,764.31	\$ 170,009.94	\$ -	\$ 4,754.37
617 - Adult Probation-Substance Abuse Services Fur	\$ -	\$ 109,643.12	\$ 98,439.05	\$ -	\$ 11,204.07
618 - Adult Probation-Pretrial Diversion	\$ -	\$ 33,115.03	\$ 32,584.67	\$ -	\$ 530.36
701 - Retiree Health Insurance Fund	\$ 2,001,551.18	\$ 9,713.38	\$ -	\$ -	\$ 2,011,264.56
801 - Sheriff Commissary Fund	\$ 253,532.28	\$ 116,214.76	\$ 42,123.96	\$ -	\$ 327,623.08
802 - Walker County Public Safety Communications Center	\$ 993,564.65	\$ 1,351,334.93	\$ 1,132,655.17	\$ -	\$ 1,212,244.41
	6,081,299.20	8,398,382.14	9,638,789.53	57,855.00	4,898,746.81
	\$ 29,656,524.68	\$ 61,573,814.65	\$ 44,107,721.51	\$ (4,920,879.36)	\$ 42,201,738.46



Cash and Investments Report
Transactions Posted as of September 07, 2022
For the Fiscal Year Ending September 30, 2022

	Other Bank					
	Cash	Accounts	Texpool	MBIA	Wells Fargo	Total
Operating						
101 - General Fund	\$ 2,367,954.73	\$ 81,185.10	\$ 9,869,601.15	\$ 1,287,644.25	\$ 5,926,062.34	\$19,532,447.57
192 - Debt Service Fund	13,042.87	-	262,222.87	-	-	\$ 275,265.74
220 - Road & Bridge	328,580.87	-	4,396,420.35	-	-	\$ 4,725,001.22
301 - Walker County EMS Fund	388,469.58	141,212.48	1,968,209.45	60,956.61	161,795.61	\$ 2,720,643.73
180 - Public Safety Seized Money Fund	-	-	102,092.38	-	-	\$ 102,092.38
185 - General Fund - Healthy County Initiative F	2,296.49	-	17,938.90	-	-	\$ 20,235.39
	3,100,344.54	222,397.58	16,616,485.10	1,348,600.86	6,087,857.95	27,375,686.03
Projects						
105 - General Projects Fund	9,174.65	-	3,733,801.17	809,860.29	326,459.82	4,879,295.93
119- ARP Funds	-	5,623,367.80	-	-	-	\$ 5,623,367.80
Grants/Other Funds						
473- SO Auto Task Force Grant	(11,479.68)	-	-	-	-	\$ (11,479.68)
474 - CDA Victims Grant	(18,131.27)	-	-	-	-	\$ (18,131.27)
481 - Jag Grants	(6,380.00)	-	-	-	-	(6,380.00)
483 - HAVA Fund	14,954.24	-	-	-	-	14,954.24
511 - County Records Management and Preserv:	260.51	-	-	-	-	260.51
512 - County Records Preservation II Fund	1,838.41	-	61,588.80	-	-	63,427.21
515 - County Clerk Records Management and Pri	92,032.78	-	103,536.43	66,759.15	-	262,328.36
516 - County Clerk Records Archive Fund	138,432.67	-	30,643.95	-	-	169,076.62
517 - Court Facilities Fund	13,663.10	-	-	-	-	13,663.10
518 - District Clerk Records Preservation	27,423.35	-	5,020.10	-	-	32,443.45
519 - District Clerk Rider Fund	4,663.52	-	29,465.10	-	-	34,128.62
520 - District Clerk Archive Fund	5,758.10	-	-	-	-	5,758.10
523 - County Jury Fee Fund	2,543.86	-	-	-	-	2,543.86
524 - County Jury Fund	6,171.55	-	-	-	-	6,171.55
525 - Court Reporter Services Fund	16,888.07	-	-	-	-	16,888.07
526 - County Law Library Fund	41,117.64	-	-	-	-	41,117.64
527 - Language Access Fund	4,311.47	-	-	-	-	4,311.47
536 - Courthouse Security Fund	17,058.38	-	-	-	-	17,058.38
537 - Justice Courts Security Fund	8,888.24	-	45,793.36	-	-	54,681.60
538 - JP Truancy Prevention and Diversion	30,293.38	-	3,959.40	-	-	34,252.78
539 - County Specialty Court Revenues Fund	10,794.57	-	797.75	-	-	11,592.32
540 - Fire Suppression-US Forest Service Fund	0.00	-	17,354.47	-	-	17,354.47
550 - Justice Courts Technology Fund	11,347.89	-	74,897.06	-	-	86,244.95
551 - County and District Courts Technology Fun	149.80	-	824.50	-	-	974.30
552- Child Abuse Prevention Fund	1,857.84	-	-	-	-	1,857.84
560 - District Attorney Prosecutors Supplement F	(7,423.88)	-	-	-	-	(7,423.88)
561 - Pretrial Intervention Program Fund	45,311.81	-	80,406.24	-	-	125,718.05
562 - District Attorney Forfeiture Fund	46,855.12	-	165,636.68	-	-	212,491.80
563 - District Attorney Hot Check Fee Fund	3,120.49	-	-	-	-	3,120.49
574 - Sheriff Forfeiture Fund	69,605.75	868.34	460,710.68	-	-	531,184.77
576 - Sheriff Inmate Medical Fund	10,717.02	-	45,467.54	-	-	56,184.56
577 - DOJ-Equitable Sharing Fund	65,837.20	-	356,720.66	24,119.44	-	446,677.30
583 - Elections Equipment Fund	22,211.84	-	-	-	-	22,211.84
584 - Tax Assessor Elections Service Contract Fur	24,781.11	-	36,135.15	-	-	60,916.26
589 - Tax Assessor Special Inventory Fee Fund	80.16	-	16.40	-	-	96.56
601 - SPU Civil/Criminal/Juvenile Grant/Allocatio	(1,195,239.56)	-	-	-	-	(1,195,239.56)
640 - Juvenile Grant Fund (Title IVE)	2,162.64	-	81,928.90	-	-	84,091.54
641 - Juvenile Grant State Aid Fund	11,672.46	-	-	-	-	11,672.46
643 - Juvenile Grant-Commitment Reduction Fui	2,977.42	-	-	-	-	2,977.42
644 - Juvenile Medical Fund Grant	989.79	-	-	-	-	989.79
645 - Juvenile Services - HGAC Grant	(1,695.00)	-	-	-	-	(1,695.00)
646 - Juvenile Grant - PrePost Adjudication	2,490.00	-	-	-	-	2,490.00
647 - Juvenile Grant - Community Programs	(525.68)	-	-	-	-	(525.68)
701 - Retiree Health Insurance Fund	0.00	-	798,111.18	1,213,153.38	-	2,011,264.56
County Treasurer Agency Funds						
615 - Adult Probation-Basic Services Fund	79,295.02	30.00	84,676.10	116,369.29	-	280,370.41
616 - Adult Probation-Court Services Fund	6,587.70	-	-	-	-	6,587.70
617 - Adult Probation-Substance Abuse Services I	17,035.73	-	-	-	-	17,035.73
618 -Pretrial Diversion	530.36	-	-	-	-	530.36
801 - Sheriff Commissary Fund	108,081.55	-	213,111.06	-	-	321,192.61
802 - Walker County Public Safety Communicati	369,366.31	-	835,093.62	-	-	1,204,459.93
810 - Agency Fund - LEOSE Training Funds	55,104.28	-	-	-	-	55,104.28
	154,388.06	898.34	3,531,895.13	1,420,401.26	0.00	5,107,582.79
	\$ 3,263,907.25	\$ 5,846,663.72	\$23,882,181.40	\$ 3,578,862.41	\$6,414,317.77	\$42,985,932.55



Cash and Investments Report
As of September 07, 2022
 Transactions Posted as of September 07, 2022

	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	\$ 865,924.28	\$ 365,318.44	\$ -	\$ 1,231,242.72
851 Agency Fund - District Clerk	\$ 882,011.37	\$ -	\$ 610,183.05	\$ 1,492,194.42
852 Agency Fund - Criminal District Attorney	\$ 4,944.66	\$ -	\$ -	\$ 4,944.66
853 Agency Fund - Tax Assessor	\$ 2,317,099.89	\$ -	\$ -	\$ 2,317,099.89
854 Agency Fund - Sheriff	\$ 74,716.45	\$ -	\$ -	\$ 74,716.45
855 Agency Fund - Juvenile	\$ 1,276.33	\$ -	\$ -	\$ 1,276.33
856 Agency Fund - County Treasurer Jury	\$ 56.90	\$ -	\$ -	\$ 56.90
857 Agency Fund - Justice of Peace Precinct 4	\$ 13,705.50	\$ -	\$ -	\$ 13,705.50
858 Agency Fund - Adult Probation	\$ 2,743.23	\$ -	\$ -	\$ 2,743.23
	<u>\$ 4,162,478.61</u>	<u>\$ 365,318.44</u>	<u>\$ 610,183.05</u>	<u>\$ 5,137,980.10</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 2021-2022	Pd to State	Fiscal Year 2021-2022	Fiscal Year 2020-2021	Fiscal Year 2019-2020	Fiscal Year 2018-2019	Fiscal Year 2017-2018	Fiscal Year 2016-2017	Fiscal Year 2015-2016
October	\$ 20,681.80	\$ (2,395.00)	\$ 18,286.80	\$ 2,840.80	\$ 23,601.60	\$ 45,179.10	\$ 16,978.20	\$ 32,892.75	\$ 32,850.80
November	\$ 14,952.00	\$ (2,437.00)	\$ 12,515.00	\$ 2,354.00	\$ 9,759.50	\$ 17,677.95	\$ 16,603.70	\$ 23,177.65	\$ 26,687.30
December	\$ 14,207.00	\$ (771.50)	\$ 13,435.50	\$ 2,491.50	\$ 15,248.10	\$ 26,932.10	\$ 12,130.30	\$ 18,201.90	\$ 20,807.90
January	\$ 17,634.00	\$ (2,674.00)	\$ 14,960.00	\$ 10,436.50	\$ 14,941.35	\$ 23,035.20	\$ 17,600.90	\$ 31,483.40	\$ 16,647.40
February	\$ 19,271.00	\$ (3,749.50)	\$ 15,521.50	\$ 10,863.50	\$ 11,991.00	\$ 26,752.90	\$ 8,475.90	\$ 25,404.45	\$ 17,151.90
March	\$ 17,192.00	\$ (2,366.00)	\$ 14,826.00	\$ 18,304.90	\$ 11,431.00	\$ 29,424.12	\$ 28,972.05	\$ 33,279.62	\$ 23,128.60
April	\$ 19,385.00	\$ (2,415.00)	\$ 16,970.00	\$ 18,441.15	\$ 6,728.00	\$ 30,934.90	\$ 45,791.50	\$ 22,813.40	\$ 26,739.40
May	\$ 16,371.00	\$ (2,040.00)	\$ 14,331.00	\$ 17,318.50	\$ 6,131.70	\$ 18,350.50	\$ 54,074.80	\$ 27,470.20	\$ 21,976.70
June	\$ 18,636.00	\$ (3,484.50)	\$ 15,151.50	\$ 22,397.00	\$ 6,101.35	\$ 18,272.90	\$ 42,187.90	\$ 17,592.50	\$ 29,828.30
July	\$ 17,444.40	\$ (2,018.75)	\$ 15,425.65	\$ 22,694.00	\$ 3,857.00	\$ 18,109.90	\$ 56,237.20	\$ 22,612.15	\$ 19,687.35
August	\$ 18,703.50	\$ (969.75)	\$ 17,733.75	\$ 17,414.00	\$ 4,634.00	\$ 13,131.10	\$ 58,404.20	\$ 17,220.00	\$ 25,471.95
September	\$ -	\$ -	\$ -	\$ 12,157.00	\$ 2,610.90	\$ 18,541.95	\$ 41,298.80	\$ 22,472.15	\$ 20,133.90
	\$ 194,477.70	\$ (25,321.00)	\$ 169,156.70	\$ 157,712.85	\$ 117,035.50	\$ 286,342.62	\$ 398,755.45	\$ 294,620.17	\$ 281,111.50

Allocated to Weigh Station Improv. \$ -

Allocated to Road and Bridge \$ 169,156.70

This time last year

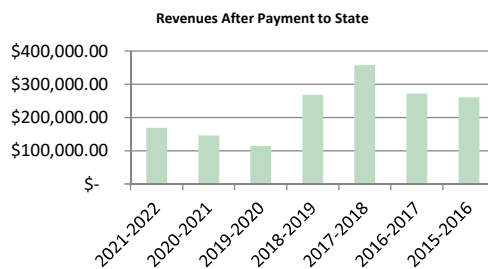
\$145,555.85

% Change

16.20%

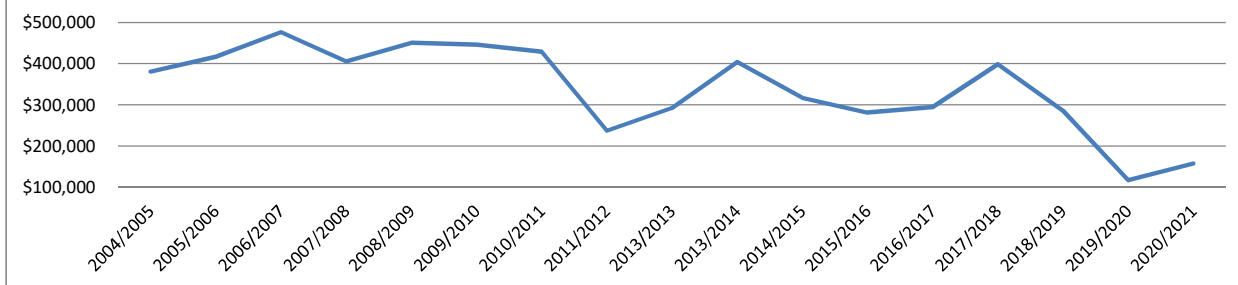
Fiscal Year to Date \$194,477.70 \$ (25,321.00) \$ 169,156.70 \$ 145,555.85 \$ 114,424.60 \$ 267,800.67 \$ 357,456.65 \$ 272,148.02 \$ 260,977.60

Revenue Comparison Thru August



Revenue Trend

Revenues After Payment to State
Fiscal Year 2005 to Fiscal Year 2021



Budget for FY 21/22

	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	\$ -	\$ -	\$ 23,325.00
Road and Bridge Operations	\$ -	\$ 180,000.00	\$ -
	\$ 88,543.00	\$ 180,000.00	\$ 23,325.00



*Walker County
Summary of Debt*

Certificates of Obligation Issue Dated June 1, 2012

Capital Projects

	Issued - Amount	Current Outstanding Amount	Principal	Debt Service FY 2021-2022 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	\$12,435,000	\$965,000	\$411,818	\$1,376,818
Total Capital Projects	\$20,000,000	\$12,435,000	\$965,000	\$411,818	\$1,376,818