



Walker County
Financial Exhibit For the Four Quarters October 2022 to September 2023 (Fiscal Year 2023)

	Fund Balance	Revenues	Expenditures	Revenues	Net Transfers	Fund Balance
	ARPA Between					
Ledger Balances	October 1, 2022	For the Period	For the Period	Funds	Between Funds	September 30, 2023
Operating						
101 - General Fund	\$ 16,261,638.12	\$ 31,129,288.33	\$ 26,600,044.02	\$ 980,254.37	\$ (9,473,005.00)	\$ 12,298,131.80
192 - Debt Service Fund	292,640.72	1,420,863.34	1,372,867.54		0.00	\$ 340,636.52
220 - Road & Bridge	4,061,871.17	6,767,583.22	7,367,236.69		679,851.00	\$ 4,142,068.70
301 - Walker County EMS Fund	2,692,519.38	3,355,408.89	4,758,232.00	670,301.43	1,762,929.00	\$ 3,722,926.70
185 - General Fund - Healthy County Initiative Fund	20,303.98	923.52	3,348.64		0.00	\$ 17,878.86
	\$ 23,328,973.37	\$ 42,674,067.30	\$ 40,101,728.89	\$ 1,650,555.80	\$ (7,030,225.00)	\$ 20,521,642.58
Projects						
105 - General Projects Fund	6,288,070.48	675,286.58	2,426,770.15		1,485,484.00	\$ 6,022,070.91
115 - Capital Projects	0.00	254,895.59	0.00		5,500,000.00	\$ 5,754,895.59
119-ARP Funds	4,687,371.74	98,595.31	2,180,004.37	-1,650,555.80	0.00	\$ 955,406.88
Grants/Other Funds						
473 - SO Auto Task Force Grant	0.00	98,447.90	98,447.90		0.00	\$ -
474 - CDA Victims Assistance Grant	0.00	66,089.46	66,089.46		0.00	\$ -
481 - Jag Grants	0.00	6,453.00	6,453.00		0.00	\$ -
488 - CDBG Grant	0.02	1,156,048.31	1,156,048.33		0.00	\$ -
511 - County Records Management and Preservation Fund	445.85	2,551.37	0.00		0.00	\$ 2,997.22
512 - County Records Preservation II Fund	63,716.79	3,539.65	0.00		0.00	\$ 67,256.44
515 - County Clerk Records Management and Preservation Fund	283,213.33	119,097.68	48,505.98		0.00	\$ 353,805.03
516 - County Clerk Records Archive Fund	187,233.79	97,978.30	0.00		0.00	\$ 285,212.09
517- County Facilities	15,363.10	21,172.93	0.00		0.00	\$ 36,536.03
518 - District Clerk Records Preservation	34,447.81	26,737.42	0.00		0.00	\$ 61,185.23
519 - District Clerk Rider Fund	34,395.71	20,379.55	6,869.09		0.00	\$ 47,906.17
520 - District Clerk Archive Fund	5,784.27	287.39	0.00		0.00	\$ 6,071.66
523 - County Jury Fee Fund	55.59	1,013.15	0.00		0.00	\$ 1,068.74
524 - County Jury Fund	7,021.55	10,568.89	3,810.00		0.00	\$ 13,780.44
525 - Court Reporter Services Fund	17,811.05	26,822.55	21,833.99		0.00	\$ 22,799.61
526 - County Law Library Fund	42,042.92	37,229.70	19,319.04		0.00	\$ 59,953.58
527 - Language Fund	4,848.47	7,354.26	9,557.95		0.00	\$ 2,644.78
536 - Courthouse Security Fund	12,539.42	44,832.16	85,276.22		44,741.00	\$ 16,836.36
537 - Justice Courts Security Fund	54,829.34	5,710.01	0.00		0.00	\$ 60,539.35
538 - JP Truancy Prevention and Diversion	35,300.56	13,730.19	0.00		0.00	\$ 49,030.75
539 - County Speciality Court Programs	12,174.28	6,403.39	0.00		0.00	\$ 18,577.67
550 - Justice Courts Technology Fund	87,458.10	15,426.80	17,074.66		0.00	\$ 85,810.24
551 - County and District Courts Technology Fund	1,072.07	1,315.62	0.00		0.00	\$ 2,387.69
552- Child Abuse Prevention Fund	1,888.93	483.86	0.00		0.00	\$ 2,372.79
560 - District Attorney Prosecutors Supplement Fund	0.00	20,183.91	20,183.91		0.00	\$ -
561 - Pretrial Intervention Program Fund	124,528.13	23,608.97	3,875.70		0.00	\$ 144,261.40
562 - District Attorney Forfeiture Fund	213,777.85	7,758.42	5,686.11		0.00	\$ 215,850.16
563 - District Attorney Hot Check Fee Fund	1,751.42	523.10	2,232.52		0.00	\$ 42.00
574 - Sheriff Forfeiture Fund	530,461.43	42,319.52	41,299.50		0.00	\$ 531,481.45
576 - Sheriff Inmate Medical Fund	56,692.87	6,354.54	0.00		0.00	\$ 63,047.41
577 - DOJ-Equitable Sharing Fund	448,108.47	19,469.74	0.00		0.00	\$ 467,578.21
578 - Sheriff Commissary Fund	336,322.23	149,681.87	57,632.45		0.00	\$ 428,371.65
583 - Elections Equipment Fund	22,211.84	61,450.25	51,637.50		0.00	\$ 32,024.59
584 - Tax Assessor Elections Service Contract Fund	61,354.42	11,276.40	4,563.34		0.00	\$ 68,067.48
589 - Tax Assessor Special Inventory Fee Fund	96.62	0.78	0.00		0.00	\$ 97.40
601 - SPU Civil/Criminal/Juvenile Grant/Allocations	0.00	5,368,269.07	5,368,269.07		0.00	\$ -
640 - Juvenile Grant Fund (Title IV E)	84,055.43	3,811.89	712.00		0.00	\$ 87,155.32
641 - Juvenile Grant State Aid Fund	0.00	386,705.74	386,705.74		0.00	\$ -
645 - Juvenile HGAC Services Grant	0.00	9,915.00	9,915.00		0.00	\$ -
701 - Retiree Health Insurance Fund	2,016,990.17	96,694.32	0.00		0.00	\$ 2,113,684.49
Agency Funds Maintained by County Treasurer						\$ -
615 - Adult Probation-Basic Services Fund	375,843.93	1,308,709.13	1,297,855.57		-9,019.46	\$ 377,678.03
616 - Adult Probation-Court Services Fund	0.00	190,286.66	199,306.12		9,019.46	\$ 0.00
617 - Adult Probation-Substance Abuse Services Fund	0.00	124,451.02	124,451.02		0.00	\$ -
618 - Adult Probation-Pretrial Diversion	0.00	37,805.56	37,805.56		0.00	\$ 0.00
802 - Walker County Public Safety Communications Center	1,136,992.89	1,550,170.90	1,459,587.01		0.00	\$ 1,227,576.78
	\$ 6,310,830.65	\$ 11,209,120.33	\$ 10,611,003.74	\$ -	\$ 44,741.00	\$ 6,953,688.24
	\$ 40,615,246.24	\$ 54,911,965.11	\$ 55,319,507.15	\$ -	\$ -	\$ 40,207,704.20
<u>List of County Indebtedness</u>	Paying Agent	Issue Date	Final Due Date	Issue Amount	Balance Due 09/30/2023	
Series 2012 Certificates of Obligation	U.S. Bank	6/1/2012	6/1/2032	\$20,000,000.00	\$10,480,000	
Reason for Debt	Design, Construction, and equipment for new Jail Construction and Renovation of County Buildings Professional Services in Connection with Project and Cost of Issue					

This presents a snapshot of posted general ledger transactions for this time period as of the date of this report.(January 9, 2024)