



Walker County
Financial Exhibit For the Four Quarters October 2024 to September 2025 (Fiscal Year 2025)

Ledger Balances

	Fund Balance October 1, 2024	Revenues For the Period	Expenditures For the Period	Net Transfers Between Funds	Fund Balance September 30, 2025
Operating					
101 - General Fund	\$ 13,421,645.75	\$ 32,567,143.45	\$ 30,160,708.84	\$ (1,082,703.17)	\$ 14,745,377.19
101 - Revenue Reported as Unearned in CAFR	\$ (700,806.00)	\$ -	\$ -	\$ -	\$ (700,806.00)
192 - Debt Service Fund	393,643.67	1,412,429.03	1,377,567.54	0.00	428,505.16
220 - Road & Bridge	4,170,623.79	8,256,420.21	9,511,818.64	600,000.00	3,515,225.36
301 - Walker County EMS Fund	3,945,983.64	7,328,396.42	5,604,143.64	0.00	5,670,236.42
185 - General Fund - Healthy County Initiative Func	15,865.36	4,572.01	6,890.50	0.00	13,546.87
	\$ 21,246,956.21	\$ 49,568,961.12	\$ 46,661,129.16	\$ (482,703.17)	\$ 23,672,085.00
Projects					
105 - General Projects Fund	5,455,650.15	414,612.92	1,162,506.46	238,075.00	4,945,831.61
115 - Capital Projects	5,779,941.82	259,031.00	58,100.00	0.00	5,980,872.82
119 - ARP Funds	583,588.01	13,076.26	402,103.34	0.00	194,560.93
120 - Long Range Planning Func	0.00	490.91	0.00	184,090.23	184,581.14
Grants/Other Funds					
186-State Sheriff Grant	100,899.93	-18,984.43	81,915.50	0.00	-
187-State CDA Grant	0.00	0.00	0.00	0.00	-
221 - RB Grant-CDBG-MIT F003	0.00	150,209.78	150,209.78	0.00	-
222 - RB Grant-CDBG-MIT E999	0.00	225,590.38	225,590.38	0.00	-
401 - SB22-CDA Grant FY 2025	0.00	281,842.23	281,842.23	0.00	-
410 - SB22-Sheriff Grant FY 2025	0.00	514,424.92	514,424.92	0.00	-
473 - SO Auto Task Force Grant	0.00	100,646.16	100,646.16	0.00	-
474 - CDA Victims Assistance Grant	0.00	61,635.06	77,432.00	15,796.94	-
481 - Jag Grants	0.00	6,599.92	6,599.92	0.00	-
511 - County Records Management and Preservation Func	5,699.00	2,809.85	0.00	0.00	8,508.85
512 - County Records Preservation II Func	71,210.32	3,261.58	0.00	0.00	74,471.90
515 - County Clerk Records Management and Preservation Func	382,489.92	133,890.27	92,604.39	0.00	423,775.80
516 - County Clerk Records Archive Fund	370,423.85	113,408.89	7,746.75	0.00	476,085.99
517- County Facilities	62,705.53	25,829.62	0.00	0.00	88,535.15
518 - District Clerk Records Preservation	92,873.61	30,913.46	0.00	0.00	123,787.07
519 - District Clerk Rider Fund	102,392.54	88,379.33	11,916.80	0.00	178,855.07
520 - District Clerk Archive Fund	6,269.14	91.66	0.00	0.00	6,360.80
523 - County Jury Fee Fund	1,979.74	932.85	0.00	0.00	2,912.59
524 - County Jury Fund	11,584.97	12,094.10	0.00	0.00	23,679.07
525 - Court Reporter Services Fund	22,360.56	30,493.59	33,135.71	0.00	19,718.44
526 - County Law Library Fund	85,905.00	44,409.29	19,468.62	0.00	110,845.67
527 - Language Fund	8,731.14	9,604.17	9,005.60	0.00	9,329.71
536 - Courthouse Security Fund	21,464.35	40,176.93	99,816.53	44,741.00	6,565.75
537 - Justice Courts Security Func	65,031.84	6,521.23	0.00	0.00	71,553.07
538 - JP Truancy Prevention and Diversion	64,406.39	17,100.28	0.00	0.00	81,506.67
539 - County Speciality Court Programs	24,604.82	7,749.59	0.00	0.00	32,354.41
550 - Justice Courts Technology Func	92,017.97	17,572.57	23,690.59	0.00	85,899.95
551 - County and District Courts Technology Func	3,560.44	1,637.81	0.00	0.00	5,198.25
552- Child Abuse Prevention Fund	2,900.56	866.22	0.00	0.00	3,766.78
560 - District Attorney Prosecutors Supplement Func	0.00	22,500.00	22,500.00	0.00	-
561 - Pretrial Intervention Program Func	162,688.72	40,481.01	899.86	0.00	202,269.87
562 - District Attorney Forfeiture Fund	223,459.66	28,029.84	8,310.28	0.00	243,179.22
563 - District Attorney Hot Check Fee Func	362.61	262.00	13.97	0.00	610.64
574 - Sheriff Forfeiture Fund	593,683.40	36,697.00	45,835.50	0.00	584,544.90
576 - Sheriff Inmate Medical Fund	70,075.96	7,513.98	0.00	0.00	77,589.94
577 - DOJ-Equitable Sharing Fund	519,106.91	197,380.99	0.00	0.00	716,487.90
578 - Sheriff Commissary Fund	543,078.35	195,975.73	56,508.02	0.00	682,546.06
583 - Elections Equipment Fund	43,105.91	36,280.66	45,545.00	0.00	33,841.57
584 - Tax Assessor Elections Service Contract Fund	67,723.36	15,078.40	60,441.33	0.00	22,360.43
589 - Tax Assessor Special Inventory Fee Func	53,288.08	17,074.00	7,942.35	0.00	62,419.73
601 - SPU Civil/Criminal/Juvenile Grant/Allocations	0.00	6,590,537.54	6,590,537.54	0.00	-
640 - Juvenile Grant Fund (Title IV E)	83,445.44	3,687.48	504.00	0.00	86,628.92
641 - Juvenile Grant State Aid Fund	0.00	553,378.99	553,378.99	0.00	-
645 - Juvenile HGAC Services Grant	0.00	6,580.00	6,580.00	0.00	-
701 - Retiree Health Insurance Func	2,231,268.97	102,527.66	0.00	0.00	2,333,796.63
Agency Funds Maintained by County Treasurer					
615 - Adult Probation-Basic Services Fund	427,546.64	1,616,954.04	1,457,052.78	-57,089.53	530,358.37
616 - Adult Probation-Court Services Fund	0.00	199,950.06	238,795.25	38,845.19	-
617 - Adult Probation-Substance Abuse Services Func	0.00	115,775.67	126,641.80	10,866.13	-
618 - Adult Probation-Pretrial Diversion	0.00	36,099.87	43,478.08	7,378.21	-
802 - Walker County Public Safety Communications Center	1,448,911.90	1,673,184.63	1,442,486.00	0.00	1,679,610.53
	\$ 19,886,437.51	\$ 14,092,867.95	\$ 14,066,206.43	\$ 482,703.17	\$ 20,395,802.20

\$ 41,133,393.72	\$ 63,661,829.07	\$ 60,727,335.59	\$ -	\$ 44,067,887.20
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List of County Indebtedness

Series 2012 Certificates of Obligation
Reason for Debt

Paying Agent	Issue Date	Final Due Date	Issue Amount	Balance Due 09/30/2025
U.S. Bank	6/1/2012	6/1/2032	\$20,000,000.00	\$8,405,000
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 2, 2026