

Walker County

Financial Information

Posted as of August 28, 2019 for the Fiscal Year Ended September 30, 2019

Prepared by:
Patricia Allen
County Auditor

Information is presented based on ledger balances and entries posted thru August 28, 2019 for the fiscal year ending September 30, 2019.

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 28, 2019
For the Fiscal Year Ending September 30, 2019

Ledger Balances	Fund Balance	Revenues	Expenditures	Net Transfers	Fund Balance
	Fiscal Yr Begin	To Date	To Date	Between Funds	This Date
Operating					
101 - General Fund	\$ 9,332,267.33	\$ 23,772,479.67	\$ 18,477,567.06	\$ (2,009,725.00)	\$ 12,617,454.94
192 - Debt Service Fund	\$ 194,243.80	\$ 1,382,595.51	\$ 1,373,567.54	\$ -	\$ 203,271.77
220 - Road & Bridge	\$ 2,220,474.01	\$ 6,010,973.78	\$ 5,603,408.71	\$ 672,000.00	\$ 3,300,039.08
301 - Walker County EMS Fund	\$ 809,391.98	\$ 2,015,060.71	\$ 2,913,269.01	\$ 984,022.00	\$ 895,205.68
180 - Public Safety Seized Money Fund	\$ -	\$ -	\$ -	\$ -	\$ -
185 - General Fund - Healthy County Initiative Fund	\$ 18,486.37	\$ 1,341.89	\$ 1,362.14	\$ -	\$ 18,466.12
	12,574,863.49	33,182,451.56	28,369,174.46	(353,703.00)	17,034,437.59
Projects					
105 - General Projects Fund	\$ 1,490,076.25	\$ 29,064.59	\$ 242,511.06	\$ 325,409.00	\$ 1,602,038.78
Grants/Other Funds					
460 - Affordable Housing Initiatives	41,023.34	218.96	37,080.00	-	\$ 4,162.30
473 - SO Auto Task Force Grant	\$ -	56,907.36	62,515.19	-	\$ (5,607.83)
474 - CDA Victims Assistance Grant	\$ -	-	-	-	\$ -
475 - CDA Prosecutor Grant	\$ -	-	-	-	\$ -
481 - Jag Grants	\$ -	6,558.64	6,558.64	-	\$ -
485 - Grants - HomeLand Security	\$ -	\$ 44,371.52	\$ 44,531.52	\$ -	\$ (160.00)
486 - Community Development Block Grant	\$ -	\$ -	\$ -	\$ -	\$ -
489 - CDBG Grant - Fire Protection Fund	\$ -	\$ -	\$ -	\$ -	\$ -
511 - County Records Management and Preservation	4,215.85	14,984.33	22,300.00	-	\$ (3,099.82)
512 - County Records Preservation II Fund	44,121.55	11,339.14	-	-	\$ 55,460.69
515 - County Clerk Records Management and Presen	464,548.88	94,117.12	22,957.81	-	\$ 535,708.19
516 - County Clerk Records Archive Fund	424,125.38	92,849.15	-	-	\$ 516,974.53
518 - District Clerk Records Preservation	5,144.06	3,090.82	649.00	-	\$ 7,585.88
519 - District Clerk Rider Fund	30,278.50	9,565.41	8,736.03	-	\$ 31,107.88
520 - District Clerk Archive Fund	2,128.63	1,712.76	-	-	\$ 3,841.39
523 - County Jury Fee Fund	\$ -	5,605.26	4,042.00	-	\$ 1,563.26
525 - Court Reporter Services Fund	\$ -	13,689.88	14,826.02	-	\$ (1,136.14)
526 - County Law Library Fund	15,346.93	32,122.15	40,021.24	-	\$ 7,447.84
536 - Courthouse Security Fund	9,750.68	29,849.77	38,933.73	28,294.00	\$ 28,960.72
537 - Justice Courts Security Fund	40,451.36	5,523.55	-	-	\$ 45,974.91
550 - Justice Courts Technology Fund	56,229.96	20,904.83	2,914.18	-	\$ 74,220.61
551 - County and District Courts Technology Fund	3,799.55	1,265.14	-	-	\$ 5,064.69
560 - District Attorney Prosecutors Supplement Fund	\$ -	14,037.89	19,198.38	-	\$ (5,160.49)
561 - Pretrial Intervention Program Fund	35,821.86	19,751.42	-	-	\$ 55,573.28
562 - District Attorney Forfeiture Fund	151,446.10	49,027.28	19,150.80	-	\$ 181,322.58
563 - District Attorney Hot Check Fee Fund	2,105.10	2,246.50	3,044.13	-	\$ 1,307.47
574 - Sheriff Forfeiture Fund	245,750.13	190,127.51	22,569.58	-	\$ 413,308.06
576 - Sheriff Inmate Medical Fund	34,497.23	4,967.55	-	-	\$ 39,464.78
577 - DOJ-Equitable Sharing Fund	365,843.09	20,411.67	-	-	\$ 386,254.76
583 - Elections Equipment Fund	\$ -	14,494.40	4,680.00	-	\$ 9,814.40
584 - Tax Assessor Elections Service Contract Fund	28,485.78	9,373.66	1,137.75	-	\$ 36,721.69
589 - Tax Assessor Special Inventory Fee Fund	19.04	0.30	-	-	\$ 19.34
601 - SPU Civil/Criminal/Juvenile Grant/Allocations	\$ -	4,435,620.64	4,710,290.36	-	\$ (274,669.72)
640 - Juvenile Grant Fund (Title IV E)	97,614.07	984.05	920.91	-	\$ 97,677.21
641 - Juvenile Grant State Aid Fund	\$ -	190,467.64	174,375.21	-	\$ 16,092.43
643 - Juvenile Grant-Commitment Reduction Fund	\$ -	28,539.80	24,260.90	-	\$ 4,278.90
644 - Juvenile Medical Grant	\$ -	31,627.36	28,823.46	-	\$ 2,803.90
645 - Juvenile HGAC Services Grant	\$ -	8,187.36	9,666.25	-	\$ (1,478.89)
646 - Juvenile Grant - PrePost Adjudication	\$ -	12,248.00	12,248.00	-	\$ -
647 - Juvenile Grant - Community Services	\$ -	94,624.15	88,352.51	-	\$ 6,271.64
648 - Juvenile Grant - Regionalization	\$ -	\$ -	\$ -	\$ -	\$ -
615 - Adult Probation-Basic Services Fund	299,750.78	1,089,901.07	1,148,985.95	(627.72)	\$ 240,038.18
616 - Adult Probation-Court Services Fund	\$ -	187,794.23	177,859.95	-	\$ 9,934.28
617 - Adult Probation-Substance Abuse Services Fun	\$ -	117,292.56	113,867.25	627.72	\$ 4,053.03
701 - Retiree Health Insurance Fund	1,393,274.82	210,522.98	-	-	\$ 1,603,797.80
801 - Sheriff Commissary Fund	67,487.71	44,774.00	33,288.18	-	\$ 78,973.53
802 - Walker County Public Safety Communications Center	663,518.73	1,209,995.98	910,556.56	-	\$ 962,958.15
810 - Agency Fund - LEOSE Training Funds	\$ -	\$ -	\$ -	\$ -	\$ -
820 - CERTZ #1	\$ -	\$ -	\$ -	\$ -	\$ -
	4,526,779.11	8,431,693.79	7,809,341.49	28,294.00	5,177,425.41
	\$ 18,591,718.85	\$ 41,643,209.94	\$ 36,421,027.01	\$ -	\$ 23,813,901.78

Cash and Investments Report
Transactions Posted as of August 28, 2019
For the Fiscal Year Ending September 30, 2019

	Other Bank					Total
	Cash	Accounts	Texpool	MBIA	Wells Fargo	
Operating						
101 - General Fund	\$ 1,522,786.12	\$ 136,032.18	\$ 4,405,567.97	\$ 1,174,215.86	\$ 5,825,575.40	\$ 13,064,177.53
192 - Debt Service Fund	12,940.24	-	190,331.53	-	-	203,271.77
220 - Road & Bridge	637,453.31	-	2,768,828.56	-	-	3,406,281.87
301 - Walker County EMS Fund	158,873.38	-	360,561.58	59,586.35	158,635.73	579,021.31
180 - Public Safety Seized Money Fund	-	-	91,796.50	-	-	91,796.50
185 - General Fund - Healthy County Initiative F	818.71	-	17,647.41	-	-	18,466.12
	<u>2,332,871.76</u>	<u>136,032.18</u>	<u>7,834,733.55</u>	<u>1,233,802.21</u>	<u>5,984,211.13</u>	<u>17,521,650.83</u>
Projects						
105 - General Projects Fund	18,394.96	-	563,679.28	706,884.64	313,079.90	1,288,958.88
Grants/Other Funds						
460 - Affordable Housing Initiatives	250.00	-	3,912.30	-	-	4,162.30
473 - SO Auto Task Force Grant	(11,216.64)	-	-	-	-	(11,216.64)
474 - CDA Victims Grant	-	-	-	-	-	-
475 - CDA Prosecutor Grant	-	-	-	-	-	-
481 - Jag Grants	-	-	-	-	-	-
482 - HGAC Grants	-	-	-	-	-	-
484 - Grants - Other Funds	0.00	-	-	-	-	-
485 - Grants Homeland Security	(160.00)	-	-	-	-	(160.00)
489 - CDBG Grant - Fire Protection	0.00	-	-	-	-	-
511 - County Records Management and Preserv	(3,242.89)	-	143.07	-	-	(3,099.82)
512 - County Records Preservation II Fund	23,516.16	-	31,944.53	-	-	55,460.69
515 - County Clerk Records Management and Pr	47,982.35	-	422,467.44	65,258.40	-	535,708.19
516 - County Clerk Records Archive Fund	33,852.40	-	313,868.93	169,253.20	-	516,974.53
518 - District Clerk Records Preservation	7,585.86	-	0.02	-	-	7,585.88
519 - District Clerk Rider Fund	2,121.59	-	28,986.29	-	-	31,107.88
520 - District Clerk Archive Fund	3,841.39	-	-	-	-	3,841.39
523 - County Jury Fee Fund	1,563.26	-	-	-	-	1,563.26
525 - Court Reporter Services Fund	(1,136.14)	-	-	-	-	(1,136.14)
526 - County Law Library Fund	2,900.97	-	7,554.47	-	-	10,455.44
536 - Courthouse Security Fund	20,348.70	-	8,612.02	-	-	28,960.72
537 - Justice Courts Security Fund	15,741.24	-	30,233.67	-	-	45,974.91
540 - Fire Suppression-US Forest Service Fund	0.00	-	17,354.47	-	-	17,354.47
550 - Justice Courts Technology Fund	5,482.70	-	68,737.91	-	-	74,220.61
551 - County and District Courts Technology Fur	4,056.83	-	1,007.86	-	-	5,064.69
560 - District Attorney Prosecutors Supplement	(5,077.59)	-	-	-	-	(5,077.59)
561 - Pretrial Intervention Program Fund	5,117.06	-	50,456.22	-	-	55,573.28
562 - District Attorney Forfeiture Fund	(5,645.26)	-	187,112.84	-	-	181,467.58
563 - District Attorney Hot Check Fee Fund	1,307.47	-	-	-	-	1,307.47
574 - Sheriff Forfeiture Fund	10,060.49	1,726.40	403,879.30	-	-	415,666.19
576 - Sheriff Inmate Medical Fund	3,502.91	-	35,961.87	-	-	39,464.78
577 - DOJ-Equitable Sharing Fund	857.57	-	361,819.96	23,577.23	-	386,254.76
583 - Elections Equipment Fund	9,814.40	-	-	-	-	9,814.40
584 - Tax Assessor Elections Service Contract Fu	784.42	-	35,547.95	-	-	36,332.37
589 - Tax Assessor Special Inventory Fee Fund	3.17	-	16.17	-	-	19.34
601 - SPU Civil/Criminal/Juvenile Grant/Allocatic	(844,874.29)	-	-	-	-	(844,874.29)
640 - Juvenile Grant Fund (Title IV E)	46,719.76	-	50,957.45	-	-	97,677.21
641 - Juvenile Grant State Aid Fund	16,092.43	-	-	-	-	16,092.43
643 - Juvenile Grant-Commitment Reduction Fu	4,278.90	-	-	-	-	4,278.90
644 - Juvenile Medical Fund Grant	2,804.73	-	-	-	-	2,804.73
645 - Juvenile Services - HGAC Grant	(1,478.89)	-	-	-	-	(1,478.89)
646 - Juvenile Grant - PrePost Adjudication	0.00	-	-	-	-	-
647 - Juvenile Grant - Community Programs	6,271.64	-	-	-	-	6,271.64
648 - Juvenile Grant - Regionalization	0.00	-	-	-	-	-
701 - Retiree Health Insurance Fund	200,000.00	-	217,915.25	1,185,882.55	-	1,603,797.80
County Treasurer Agency Funds						
615 - Adult Probation-Basic Services Fund	72,517.85	-	58,378.38	113,753.39	-	244,649.62
616 - Adult Probation-Court Services Fund	11,767.61	-	-	-	-	11,767.61
617 - Adult Probation-Substance Abuse Services	5,052.36	-	-	-	-	5,052.36
801 - Sheriff Commissary Fund	17,360.57	-	61,612.96	-	-	78,973.53
802 - Walker County Public Safety Communicati	116,590.80	-	846,137.09	-	-	962,727.89
810 - Agency Fund - LEOSE Training Funds	50,921.78	-	-	-	-	50,921.78
820 - CERTZ #1	362.36	-	-	-	-	362.36
	<u>(121,399.97)</u>	<u>1,726.40</u>	<u>3,244,618.42</u>	<u>1,557,724.77</u>	<u>0.00</u>	<u>4,682,669.62</u>
	\$ 2,229,866.75	\$ 137,758.58	\$ 11,643,031.25	\$ 3,498,411.62	\$ 6,297,291.03	\$ 23,493,279.33



**Cash and Investments Report
As of August 28, 2019**

Transactions Posted as of August 28, 2019

	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	\$ 638,750.16	\$ 889,124.47	\$ -	\$ 1,527,874.63
851 Agency Fund - District Clerk	\$ 575,691.19	\$ -	\$ 524,733.05	\$ 1,100,424.24
852 Agency Fund - Criminal District Attorney	\$ 6,495.98	\$ -	\$ -	\$ 6,495.98
853 Agency Fund - Tax Assessor	\$ 1,652,368.55	\$ -	\$ -	\$ 1,652,368.55
854 Agency Fund - Sheriff	\$ 65,707.44	\$ -	\$ -	\$ 65,707.44
855 Agency Fund - Juvenile	\$ 1,641.56	\$ -	\$ -	\$ 1,641.56
856 Agency Fund - County Treasurer Jury	\$ 172.42	\$ -	\$ -	\$ 172.42
857 Agency Fund - Justice of Peace Precinct 4	\$ 8,855.30	\$ -	\$ -	\$ 8,855.30
858 Agency Fund - Adult Probation	\$ 3,168.52	\$ -	\$ -	\$ 3,168.52
	\$ 2,952,851.12	\$ 889,124.47	\$ 524,733.05	\$ 4,366,708.64



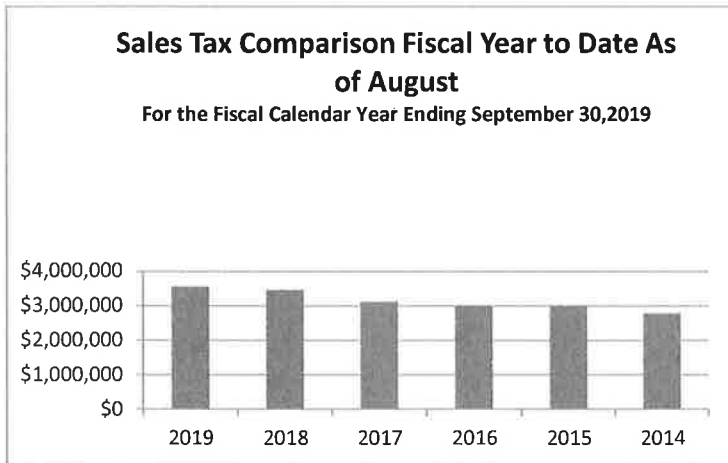
Sales Tax Revenue Comparison by Fiscal Year

		Fiscal Year 2019	Fiscal Year 2018	Fiscal Year 2017	Fiscal Year 2016	Fiscal Year 2015	Fiscal Year 2014
October	24.62%	\$ 339,514.51	\$ 272,435.23	\$ 268,811.19	\$ 262,354.94	\$ 253,167.55	\$ 228,235.12
November	-2.83%	\$ 365,595.48	\$ 376,237.61	\$ 312,520.28	\$ 326,826.24	\$ 316,435.12	\$ 273,115.08
December	13.56%	\$ 323,873.04	\$ 285,192.78	\$ 255,783.91	\$ 263,136.19	\$ 259,644.36	\$ 232,250.20
January	-9.16%	\$ 263,748.83	\$ 290,351.62	\$ 260,836.98	\$ 241,366.28	\$ 246,946.98	\$ 228,137.92
February	8.28%	\$ 377,316.70	\$ 348,471.45	\$ 341,812.29	\$ 338,929.82	\$ 338,684.20	\$ 304,928.34
March	4.64%	\$ 311,788.03	\$ 297,957.34	\$ 253,149.95	\$ 250,826.50	\$ 236,763.15	\$ 247,652.53
April	17.83%	\$ 296,140.87	\$ 251,318.62	\$ 236,622.06	\$ 232,747.89	\$ 253,183.90	\$ 240,315.02
May	-1.09%	\$ 355,687.53	\$ 359,613.96	\$ 327,878.93	\$ 317,152.54	\$ 308,855.62	\$ 273,452.89
June	0.92%	\$ 302,439.53	\$ 299,690.96	\$ 282,842.31	\$ 252,423.35	\$ 269,427.56	\$ 243,995.81
July	-15.23%	\$ 285,622.64	\$ 336,926.85	\$ 270,157.12	\$ 233,657.18	\$ 240,528.43	\$ 237,019.10
August	-3.83%	\$ 339,087.66	\$ 352,584.14	\$ 316,882.51	\$ 303,796.87	\$ 300,050.15	\$ 278,381.30
September			\$ 296,901.19	\$ 279,531.61	\$ 245,944.74	\$ 250,698.81	\$ 258,903.05
		\$ 3,560,814.82	\$ 3,767,681.75	\$ 3,406,829.14	\$ 3,269,162.54	\$ 3,274,385.83	\$ 3,046,386.36
One-timePayment				\$ 230,654.85			
				\$ 3,637,483.99			

This time last year \$3,470,780.56
 % Change 2.59%

Sales Tax Rate for Walker County is	0.5%
State Sales Tax Rate is	6.25%
Municipalities Within Walker County	
City of Huntsville Sales Tax Rate	1.5%
City of New Waverly Sales Tax Rate	1.5%
City of Riverside Sales Tax Rate	1.5%

Fiscal Year to Date \$ 3,560,814.82 \$ 3,470,780.56 \$ 3,127,297.53 \$ 3,023,217.80 \$ 3,023,687.02 \$ 2,787,483.31



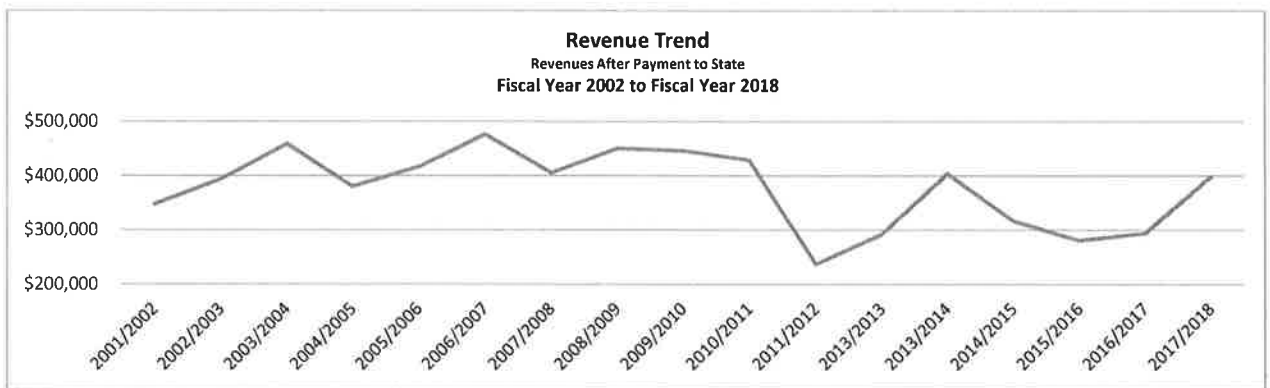
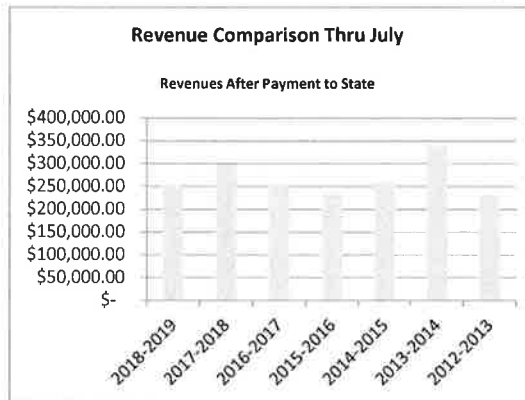
Weigh Station Revenue Comparison by Fiscal Year

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

	Total		Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year
	2018-2019	Pd to State	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013
October	\$ 51,000.10	\$ (5,821.00)	\$ 45,179.10	\$ 16,978.20	\$ 32,892.75	\$ 32,850.80	\$ 21,396.95	\$ 37,594.60	\$ 15,785.20
November	\$ 18,558.45	\$ (880.50)	\$ 17,677.95	\$ 16,603.70	\$ 23,177.65	\$ 26,687.30	\$ 32,563.40	\$ 33,848.08	\$ 21,504.60
December	\$ 30,131.60	\$ (3,199.50)	\$ 26,932.10	\$ 12,130.30	\$ 18,201.90	\$ 20,807.90	\$ 27,992.90	\$ 48,760.60	\$ 20,500.30
January	\$ 25,400.70	\$ (2,365.50)	\$ 23,035.20	\$ 17,600.90	\$ 31,483.40	\$ 16,647.40	\$ 17,248.40	\$ 22,621.10	\$ 15,924.90
February	\$ 31,745.90	\$ (4,993.00)	\$ 26,752.90	\$ 8,475.90	\$ 25,404.45	\$ 17,151.90	\$ 29,388.60	\$ 27,875.72	\$ 15,252.03
March	\$ 36,163.12	\$ (6,739.00)	\$ 29,424.12	\$ 28,972.05	\$ 33,279.62	\$ 23,128.60	\$ 23,588.37	\$ 35,154.30	\$ 26,823.00
April	\$ 40,321.90	\$ (9,387.00)	\$ 30,934.90	\$ 45,791.50	\$ 22,813.40	\$ 26,739.40	\$ 28,014.00	\$ 35,599.40	\$ 27,404.70
May	\$ 21,492.00	\$ (3,141.50)	\$ 18,350.50	\$ 54,074.80	\$ 27,470.20	\$ 21,976.70	\$ 31,317.86	\$ 30,796.10	\$ 30,159.11
June	\$ 23,380.90	\$ (5,108.00)	\$ 18,272.90	\$ 42,187.90	\$ 17,592.50	\$ 29,828.30	\$ 24,590.39	\$ 31,821.30	\$ 31,535.50
July	\$ 21,211.40	\$ (3,101.50)	\$ 18,109.90	\$ 56,237.20	\$ 22,612.15	\$ 19,687.35	\$ 23,584.04	\$ 34,821.30	\$ 28,477.50
August	\$ -	\$ -	\$ -	\$ 58,404.20	\$ 17,220.00	\$ 25,471.95	\$ 32,080.05	\$ 36,615.70	\$ 26,130.80
September	\$ -	\$ -	\$ -	\$ 41,298.80	\$ 22,472.15	\$ 20,133.90	\$ 25,131.54	\$ 28,502.80	\$ 32,840.69
	\$299,406.07	\$ (44,736.50)	\$ 254,669.57	\$398,755.45	\$294,620.17	\$281,111.50	\$316,896.50	\$404,011.00	\$292,338.33

Allocated to Weigh Station Improv.	\$ 7,334.79	\$ 50,000.00	This time last year	\$299,052.45
Allocated to Road and Bridge	\$ 247,334.78	\$348,755.45	% Change	-14.80%

Fiscal Year to Date	\$299,406.07	\$ (44,736.50)	\$ 254,669.57	\$299,052.45	\$254,928.02	\$235,505.65	\$259,684.91	\$338,892.50	\$233,366.84
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Budget for FY 18/19

	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