

Desha County, Arkansas

Financial and Compliance Report

December 31, 2022

LEGISLATIVE JOINT AUDITING COMMITTEE



DESHA COUNTY, ARKANSAS
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Financial and Compliance Report

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Arkansas



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Legislative Auditor

LEGISLATIVE JOINT AUDITING COMMITTEE ARKANSAS LEGISLATIVE AUDIT

Financial and Compliance Report

Desha County, Arkansas Officials and Quorum Court Members
Legislative Joint Auditing Committee

A priority of Arkansas Legislative Audit is to assist county government officials by promoting sound financial management and accountability of government resources. The Legislative Auditor reports on the fiscal affairs of county governments, as well as compliance with relevant state laws and observance of good business practices to provide accountability for tax dollars expended to support government operations.

We have performed certain limited procedures with respect to regulatory basis financial information and compliance with certain state laws and accepted accounting practices for Desha County, Arkansas, as of and for the year ended December 31, 2022, and have issued our report thereon dated January 24, 2025. Management of the County is responsible for maintaining the financial records and complying with state laws and accepted accounting practices.

The commentary contained in this section relates to the following officials who held office during 2022:

County Judge: Richard Tindall
Treasurer: Shirley Kozbuski
Sheriff: Mitch Grant
Tax Collector: Lisa Hutchinson
County Clerk: Valerie Donaldson
Circuit Clerk: Kristin Christmas
Assessor: Jessica Ferguson

We evaluated the County's compliance with certain state laws concerning general accounting, budgeting, purchasing, and investing and depositing of public funds.

During our evaluation, nothing came to our attention that would warrant disclosure in this report.

This report is intended solely for the information and use of the Legislative Joint Auditing Committee, local County government, state executive and oversight management, and other parties as required by Arkansas Code, and is not intended to be and should not be used by anyone other than these specified parties. However, pursuant to Ark. Code Ann. § 10-4-417, all reports presented to the Legislative Joint Auditing Committee are matters of public record and distribution is not limited.

ARKANSAS LEGISLATIVE AUDIT

A handwritten signature in black ink, appearing to read "Kevin White", written over a white background.

Kevin William White, CPA, JD
Legislative Auditor

Little Rock, Arkansas
January 24, 2025
LOCO02122

DESHA COUNTY, ARKANSAS
BALANCE SHEET - REGULATORY BASIS
DECEMBER 31, 2022
(UNAUDITED)

Exhibit A

	<u>General</u>	<u>Road</u>	<u>Other Funds in the Aggregate</u>
ASSETS			
Cash and cash equivalents	\$ 3,268,489	\$ 2,897,926	\$ 3,849,447
Accounts receivable	<u>175,393</u>	<u>4,393</u>	<u>34,523</u>
TOTAL ASSETS	<u>\$ 3,443,882</u>	<u>\$ 2,902,319</u>	<u>\$ 3,883,970</u>
LIABILITIES AND FUND BALANCES			
Liabilities:			
Accounts payable	\$ 136,625	\$ 24,051	\$ 234,083
Settlements pending	<u>32,239</u>		<u>352,540</u>
Total Liabilities	<u>168,864</u>	<u>24,051</u>	<u>586,623</u>
Fund Balances:			
Restricted		2,878,268	2,931,709
Assigned			379,638
Unassigned	<u>3,275,018</u>		<u>(14,000)</u>
Total Fund Balances	<u>3,275,018</u>	<u>2,878,268</u>	<u>3,297,347</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 3,443,882</u>	<u>\$ 2,902,319</u>	<u>\$ 3,883,970</u>

The accompanying notes are an integral part of these financial statements.

DESHA COUNTY, ARKANSAS
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES -
 REGULATORY BASIS
 FOR THE YEAR ENDED DECEMBER 31, 2022
 (UNAUDITED)

Exhibit B

	General	Road	Other Funds in the Aggregate
REVENUES			
State aid	\$ 525,902	\$ 1,619,599	\$ 111,444
Federal aid	166,708	2,051	1,308,035
Property taxes	1,218,817	370,030	317,181
Sales taxes	532,483		1,199,613
Fines, forfeitures, and costs	144,233		455
Interest	11,537	8,666	5,588
Officers' fees	13,168		64,625
Sanitation fees			39,314
911 fees			251,370
Jail fees	45,220		
Insurance premium	10,889		
Treasurer's commission	139,192		17,600
Collector's commission	217,207		51,635
Taxes apportioned - Assessor's salary and expense	290,465		
Other	103,986	55,142	28,456
TOTAL REVENUES	3,419,807	2,055,488	3,395,316
Less: Treasurer's commission	58,266	35,770	31,600
NET REVENUES	3,361,541	2,019,718	3,363,716
EXPENDITURES			
Current:			
General government	2,049,895		147,683
Law enforcement	1,074,805		13,618
Highways and streets		2,085,854	
Public safety	34,640		297,030
Sanitation			1,076,099
Health	67,498		95,322
Recreation and culture			220,000
Social services	74,650		278,547
Total Current	3,301,488	2,085,854	2,128,299
Debt Service:			
Financed purchase principal			39,246
Financed purchase interest			4,339
TOTAL EXPENDITURES	3,301,488	2,085,854	2,171,884

DESHA COUNTY, ARKANSAS
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES -
 REGULATORY BASIS
 FOR THE YEAR ENDED DECEMBER 31, 2022
 (UNAUDITED)

Exhibit B

	General	Road	Other Funds in the Aggregate
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ 60,053	\$ (66,136)	\$ 1,191,832
OTHER FINANCING SOURCES (USES)			
Transfers in	191,843		108,242
Transfers out	(108,242)		(191,843)
TOTAL OTHER FINANCING SOURCES (USES)	83,601		(83,601)
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	143,654	(66,136)	1,108,231
FUND BALANCES - JANUARY 1	3,131,364	2,944,404	2,189,116
FUND BALANCES - DECEMBER 31	\$ 3,275,018	\$ 2,878,268	\$ 3,297,347

The accompanying notes are an integral part of these financial statements.

DESHA COUNTY, ARKANSAS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES -
BUDGET AND ACTUAL - GENERAL AND ROAD FUNDS - REGULATORY BASIS
FOR THE YEAR ENDED DECEMBER 31, 2022
(UNAUDITED)

Exhibit C

	General			Road		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES						
State aid	\$ 360,000	\$ 525,902	\$ 165,902	\$ 1,417,000	\$ 1,619,599	\$ 202,599
Federal aid	398,000	166,708	(231,292)	12,000	2,051	(9,949)
Property taxes	980,000	1,218,817	238,817	298,000	370,030	72,030
Sales taxes	372,000	532,483	160,483			
Fines, forfeitures, and costs	136,000	144,233	8,233			
Interest	2,500	11,537	9,037	4,000	8,666	4,666
Officers' fees	17,297	13,168	(4,129)			
Sanitation fees				1,000		(1,000)
Jail fees	30,500	45,220	14,720			
Insurance premium	10,000	10,889	889			
Treasurer's commission	93,000	139,192	46,192			
Collector's commission	275,000	217,207	(57,793)			
Taxes apportioned - Assessor's salary and expense	194,000	290,465	96,465			
Other	105,900	103,986	(1,914)	32,100	55,142	23,042
TOTAL REVENUES	2,974,197	3,419,807	445,610	1,764,100	2,055,488	291,388
Less: Treasurer's commission		58,266	(58,266)		35,770	(35,770)
NET REVENUES	2,974,197	3,361,541	387,344	1,764,100	2,019,718	255,618
EXPENDITURES						
Current:						
General government	1,893,981	2,049,895	(155,914)			
Law enforcement	1,374,693	1,074,805	299,888			
Highways and streets				2,385,600	2,085,854	299,746
Public safety	49,546	34,640	14,906			
Health	91,228	67,498	23,730			
Social services	68,131	74,650	(6,519)			
TOTAL EXPENDITURES	3,477,579	3,301,488	176,091	2,385,600	2,085,854	299,746

DESHA COUNTY, ARKANSAS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES -
BUDGET AND ACTUAL - GENERAL AND ROAD FUNDS - REGULATORY BASIS
FOR THE YEAR ENDED DECEMBER 31, 2022
(UNAUDITED)

Exhibit C

	General			Road		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ (503,382)	\$ 60,053	\$ 563,435	\$ (621,500)	\$ (66,136)	\$ 555,364
OTHER FINANCING SOURCES (USES)						
Transfers in		191,843	191,843			
Transfers out		(108,242)	(108,242)			
TOTAL OTHER FINANCING SOURCES (USES)		83,601	83,601			
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	(503,382)	143,654	647,036	(621,500)	(66,136)	555,364
FUND BALANCES - JANUARY 1		3,131,364	3,131,364		2,944,404	2,944,404
FUND BALANCES - DECEMBER 31	\$ (503,382)	\$ 3,275,018	\$ 3,778,400	\$ (621,500)	\$ 2,878,268	\$ 3,499,768

The accompanying notes are an integral part of these financial statements.

DESHA COUNTY, ARKANSAS
 COMBINING BALANCE SHEET - OTHER FUNDS IN THE AGGREGATE -
 REGULATORY BASIS
 DECEMBER 31, 2022
 (UNAUDITED)

Schedule 1

SPECIAL REVENUE FUNDS								
	Treasurer's Automation	Collector's Automation	Circuit Court Automation	Assessor's Amendment no. 79	County Clerk's Cost	County Recorder's Cost	County Public Library	Solid Waste
ASSETS								
Cash and cash equivalents	\$ 68,787	\$ 203,031	\$ 1,622	\$ 14,623	\$ 4,888	\$ 21,380	\$ 182,234	\$ 593,790
Accounts receivable	17,600				364	5,111		8,656
TOTAL ASSETS	\$ 86,387	\$ 203,031	\$ 1,622	\$ 14,623	\$ 5,252	\$ 26,491	\$ 182,234	\$ 602,446
LIABILITIES AND FUND BALANCES								
Liabilities:								
Accounts payable	\$ 50	\$ 6,000				\$ 6,916		\$ 58,349
Settlements pending								
Total Liabilities	50	6,000				6,916		58,349
Fund Balances:								
Restricted	86,337	197,031	\$ 1,622	\$ 14,623	\$ 5,252	19,575	\$ 182,234	168,371
Assigned								375,726
Unassigned								
Total Fund Balances	86,337	197,031	1,622	14,623	5,252	19,575	182,234	544,097
TOTAL LIABILITIES AND FUND BALANCES	\$ 86,387	\$ 203,031	\$ 1,622	\$ 14,623	\$ 5,252	\$ 26,491	\$ 182,234	\$ 602,446

DESHA COUNTY, ARKANSAS
 COMBINING BALANCE SHEET - OTHER FUNDS IN THE AGGREGATE -
 REGULATORY BASIS
 DECEMBER 31, 2022
 (UNAUDITED)

Schedule 1

	SPECIAL REVENUE FUNDS						
	Reappraisal Cost	Child Support Cost	Communication Facility and Equipment	Drug Control	Boating Safety and Enforcement	Emergency 911	Circuit Court Juvenile Division/Juvenile Probation Fee
ASSETS							
Cash and cash equivalents	\$ 7,236	\$ 866	\$ 12,131	\$ 10,471	\$ 31,615	\$ 642,467	\$ 11,759
Accounts receivable			3			2,684	105
TOTAL ASSETS	\$ 7,236	\$ 866	\$ 12,134	\$ 10,471	\$ 31,615	\$ 645,151	\$ 11,864
LIABILITIES AND FUND BALANCES							
Liabilities:							
Accounts payable						\$ 4,380	
Settlements pending							
Total Liabilities						<u>4,380</u>	
Fund Balances:							
Restricted	\$ 3,324	\$ 866	\$ 12,134	\$ 10,471	\$ 31,615	640,771	\$ 11,864
Assigned	3,912						
Unassigned							
Total Fund Balances	<u>7,236</u>	<u>866</u>	<u>12,134</u>	<u>10,471</u>	<u>31,615</u>	<u>640,771</u>	<u>11,864</u>
TOTAL LIABILITIES AND FUND BALANCES	\$ 7,236	\$ 866	\$ 12,134	\$ 10,471	\$ 31,615	\$ 645,151	\$ 11,864

DESHA COUNTY, ARKANSAS
 COMBINING BALANCE SHEET - OTHER FUNDS IN THE AGGREGATE -
 REGULATORY BASIS
 DECEMBER 31, 2022
 (UNAUDITED)

Schedule 1

	SPECIAL REVENUE FUNDS						CAPITAL PROJECTS FUND
	Circuit Clerk Commissioner's Fee	Assessor's Late Assessment Fee	American Rescue Plan Act	Hospital Maintenance	Desha County OEM Grant	Hazard Mitigation Assessment	Courthouse Security Grant
ASSETS							
Cash and cash equivalents	\$ 16,195	\$ 2,126	\$ 1,587,291	\$ 95,322	\$ 2,933	\$ (14,000)	\$ 140
Accounts receivable							
TOTAL ASSETS	<u>\$ 16,195</u>	<u>\$ 2,126</u>	<u>\$ 1,587,291</u>	<u>\$ 95,322</u>	<u>\$ 2,933</u>	<u>\$ (14,000)</u>	<u>\$ 140</u>
LIABILITIES AND FUND BALANCES							
Liabilities:							
Accounts payable			\$ 63,066	\$ 95,322			
Settlements pending							
Total Liabilities			<u>63,066</u>	<u>95,322</u>			
Fund Balances:							
Restricted	\$ 16,195	\$ 2,126	1,524,225		\$ 2,933		\$ 140
Assigned							
Unassigned						\$ (14,000)	
Total Fund Balances	<u>16,195</u>	<u>2,126</u>	<u>1,524,225</u>		<u>2,933</u>	<u>(14,000)</u>	<u>140</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 16,195</u>	<u>\$ 2,126</u>	<u>\$ 1,587,291</u>	<u>\$ 95,322</u>	<u>\$ 2,933</u>	<u>\$ (14,000)</u>	<u>\$ 140</u>

DESHA COUNTY, ARKANSAS
 COMBINING BALANCE SHEET - OTHER FUNDS IN THE AGGREGATE -
 REGULATORY BASIS
 DECEMBER 31, 2022
 (UNAUDITED)

Schedule 1

CUSTODIAL FUNDS						
	Treasurer's Accounts	Collector's Accounts	Sheriff's Accounts	County Clerk's Accounts	Circuit Clerk's Accounts	Totals
ASSETS						
Cash and cash equivalents	\$ 250,298	\$ 853	\$ 1,119	\$ 750	\$ 99,520	\$ 3,849,447
Accounts receivable						34,523
TOTAL ASSETS	\$ 250,298	\$ 853	\$ 1,119	\$ 750	\$ 99,520	\$ 3,883,970
LIABILITIES AND FUND BALANCES						
Liabilities:						
Accounts payable						\$ 234,083
Settlements pending	\$ 250,298	\$ 853	\$ 1,119	\$ 750	\$ 99,520	352,540
Total Liabilities	250,298	853	1,119	750	99,520	586,623
Fund Balances:						
Restricted						2,931,709
Assigned						379,638
Unassigned						(14,000)
Total Fund Balances						3,297,347
TOTAL LIABILITIES AND FUND BALANCES	\$ 250,298	\$ 853	\$ 1,119	\$ 750	\$ 99,520	\$ 3,883,970

DESHA COUNTY, ARKANSAS
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - OTHER FUNDS IN THE AGGREGATE -
 REGULATORY BASIS
 FOR THE YEAR ENDED DECEMBER 31, 2022
 (UNAUDITED)

Schedule 2

SPECIAL REVENUE FUNDS									
	Treasurer's Automation	Collector's Automation	Circuit Court Automation	Assessor's Amendment no. 79	County Clerk's Cost	County Recorder's Cost	County Public Library	Solid Waste	Reappraisal Cost
REVENUES									
State aid				\$ 3,304			\$ 14,670		\$ 86,828
Federal aid							844		
Property taxes							226,093		
Sales taxes								\$ 1,199,613	
Fines, forfeitures, and costs									
Interest	\$ 221	\$ 501	\$ 6	53	\$ 13	\$ 69	453	1,698	
Officers' fees					2,886	58,836			
Sanitation fees								39,314	
911 fees									
Treasurer's commission	17,600								
Collector's commission		51,635							
Other	1	1	1	11	10	206	11,378	16,205	
TOTAL REVENUES	17,822	52,137	7	3,368	2,909	59,111	253,438	1,256,830	86,828
Less: Treasurer's commission	4	10	1	67	60	1,217	4,753	22,036	
NET REVENUES	17,818	52,127	6	3,301	2,849	57,894	248,685	1,234,794	86,828
EXPENDITURES									
Current:									
General government	1,841	7,888		3,289	922	46,849			86,828
Law enforcement									
Public safety									
Sanitation								1,076,099	
Health									
Recreation and culture							220,000		
Social services									
Total Current	1,841	7,888		3,289	922	46,849	220,000	1,076,099	86,828
Debt Service:									
Financed purchase principal								39,246	
Financed purchase interest								4,339	
TOTAL EXPENDITURES	1,841	7,888		3,289	922	46,849	220,000	1,119,684	86,828
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	15,977	44,239	6	12	1,927	11,045	28,685	115,110	
OTHER FINANCING SOURCES (USES)									
Transfers in									
Transfers out									
TOTAL OTHER FINANCING SOURCES (USES)									
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	15,977	44,239	6	12	1,927	11,045	28,685	115,110	
FUND BALANCES - JANUARY 1	70,360	152,792	1,616	14,611	3,325	8,530	153,549	428,987	7,236
FUND BALANCES - DECEMBER 31	<u>\$ 86,337</u>	<u>\$ 197,031</u>	<u>\$ 1,622</u>	<u>\$ 14,623</u>	<u>\$ 5,252</u>	<u>\$ 19,575</u>	<u>\$ 182,234</u>	<u>\$ 544,097</u>	<u>\$ 7,236</u>

DESHA COUNTY, ARKANSAS
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - OTHER FUNDS IN THE AGGREGATE -
 REGULATORY BASIS
 FOR THE YEAR ENDED DECEMBER 31, 2022
 (UNAUDITED)

Schedule 2

	SPECIAL REVENUE FUNDS								
	Child Support Cost	Communication Facility and Equipment	Drug Control	Boating Safety and Enforcement	Emergency 911	Circuit Court Juvenile Division/Juvenile Probation Fee	Circuit Clerk Commissioner's Fee	Assessor's Late Assessment Fee	American Rescue Plan Act
REVENUES									
State aid				\$ 772					
Federal aid									\$ 1,103,371
Property taxes								\$ 655	
Sales taxes									
Fines, forfeitures, and costs						\$ 455			
Interest	\$ 2	\$ 39	\$ 34	101	\$ 2,124	35	\$ 52	6	
Officers' fees	252	640				1,771	240		
Sanitation fees									
911 fees					251,370				
Treasurer's commission									
Collector's commission									
Other	1	2		3	306	11		1	
TOTAL REVENUES	255	681	34	876	253,800	2,272	292	662	1,103,371
Less: Treasurer's commission	5	14	1	17	1,450	43	6	13	
NET REVENUES	250	667	33	859	252,350	2,229	286	649	1,103,371
EXPENDITURES									
Current:									
General government									66
Law enforcement									
Public safety					282,463				
Sanitation									
Health									
Recreation and culture									
Social services									278,547
Total Current					282,463				278,613
Debt Service:									
Financed purchase principal									
Financed purchase interest									
TOTAL EXPENDITURES					282,463				278,613
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	250	667	33	859	(30,113)	2,229	286	649	824,758
OTHER FINANCING SOURCES (USES)									
Transfers in									108,242
Transfers out									
TOTAL OTHER FINANCING SOURCES (USES)									108,242
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	250	667	33	859	(30,113)	2,229	286	649	933,000
FUND BALANCES - JANUARY 1	616	11,467	10,438	30,756	670,884	9,635	15,909	1,477	591,225
FUND BALANCES - DECEMBER 31	\$ 866	\$ 12,134	\$ 10,471	\$ 31,615	\$ 640,771	\$ 11,864	\$ 16,195	\$ 2,126	\$ 1,524,225

DESHA COUNTY, ARKANSAS
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - OTHER FUNDS IN THE AGGREGATE -
 REGULATORY BASIS
 FOR THE YEAR ENDED DECEMBER 31, 2022
 (UNAUDITED)

Schedule 2

	SPECIAL REVENUE FUNDS				CAPITAL PROJECTS FUNDS		Totals
	Hospital Maintenance	Desha County OEM Grant	FEMA Disaster Grant	Hazard Mitigation Assessment	USDA Community Development Block Grant	Courthouse Security Grant	
REVENUES							
State aid	\$ 5,870						\$ 111,444
Federal aid	422		\$ 189,780		\$ 13,618		1,308,035
Property taxes	90,433						317,181
Sales taxes							1,199,613
Fines, forfeitures, and costs							455
Interest	181						5,588
Officers' fees							64,625
Sanitation fees							39,314
911 fees							251,370
Treasurer's commission							17,600
Collector's commission							51,635
Other	319						28,456
TOTAL REVENUES	97,225		189,780		13,618		3,395,316
Less: Treasurer's commission	1,903						31,600
NET REVENUES	95,322		189,780		13,618		3,363,716
EXPENDITURES							
Current:							
General government							147,683
Law enforcement					13,618		13,618
Public safety		\$ 567		\$ 14,000			297,030
Sanitation							1,076,099
Health	95,322						95,322
Recreation and culture							220,000
Social services							278,547
Total Current	95,322	567		14,000	13,618		2,128,299
Debt Service:							
Financed purchase principal							39,246
Financed purchase interest							4,339
TOTAL EXPENDITURES	95,322	567		14,000	13,618		2,171,884
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES		(567)	189,780	(14,000)			1,191,832
OTHER FINANCING SOURCES (USES)							
Transfers in							108,242
Transfers out			(191,843)				(191,843)
TOTAL OTHER FINANCING SOURCES (USES)			(191,843)				(83,601)
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES		(567)	(2,063)	(14,000)			1,108,231
FUND BALANCES - JANUARY 1		3,500	2,063			\$ 140	2,189,116
FUND BALANCES - DECEMBER 31	\$ 0	\$ 2,933	\$ 0	\$ (14,000)	\$ 0	\$ 140	\$ 3,297,347

DESHA COUNTY, ARKANSAS
 NOTES TO SCHEDULES 1 AND 2
 DECEMBER 31, 2022
 (UNAUDITED)

The following funds and descriptions represent all funds reported as other funds in the aggregate.

<u>Fund Name</u>	<u>Fund Description</u>
Treasurer's Automation	Ark. Code Ann. § 21-6-302 established fund to receive up to 10% of treasurer's gross commissions to operate the treasurer's office and to purchase, maintain, and operate an automated accounting and record keeping system.
Collector's Automation	Ark. Code Ann. § 21-6-305 established fund to receive up to 10% of collector's gross commission to operate the collector's office and to purchase, maintain, and operate an automated record keeping system.
Circuit Court Automation	Ark. Code Ann. § 16-13-704 established fund to receive circuit court installment fees to be used for circuit court-related technology and to defray the cost of fine collection.
Assessor's Amendment no. 79	Ark. Code Ann. § 26-26-310 provides that 1% of the county's share of surplus funds from the Property Tax Relief Trust Fund be allocated to county assessors for the purpose of administering Ark. Const. amend. 79.
County Clerk's Cost	Ark. Code Ann. § 21-6-413 established fund to receive fees collected by county clerks to be used for automated record systems and any legitimate county purpose.
County Recorder's Cost	Ark. Code Ann. § 21-6-306 established fund to receive fees collected by circuit clerks to be used for automated record systems and any legitimate county purpose.
County Public Library	Ark. Code Ann. § 13-2-404 established fund to account for library property tax millage levied by the quorum court for the support, operation, and maintenance of the public library.
Solid Waste	Ark. Code Ann. § 8-6-212 established fund to collect fees and other funds to defray the county's share of the cost of operating the solid waste management facility.
Reappraisal Cost	Ark. Code Ann. § 26-26-1907 established fund to pay reappraisals of real property with revenue received from the State.
Child Support Cost	Ark. Code Ann. § 9-10-109 established fund to receive fees to offset administrative costs in the clerk's office.
Communication Facility and Equipment	Ark. Code Ann. §§ 21-6-307, 12-41-105 established fund to receive 25% of sheriff's fees collected, phone commission funds, and profits earned from prisoner commissary services to be used to train operations staff; operate, equip, repair, or replace existing communication equipment; purchase additional communications equipment; otherwise improve a communications facility or system for the sheriff's department; or purchase vehicles, weapons, or other equipment for the sheriff's department.

DESHA COUNTY, ARKANSAS
 NOTES TO SCHEDULES 1 AND 2
 DECEMBER 31, 2022
 (UNAUDITED)

The following funds and descriptions represent all funds reported as other funds in the aggregate.

<u>Fund Name</u>	<u>Fund Description</u>
Drug Control	Ark. Code Ann. § 5-64-505 established fund to receive asset forfeitures resulting from drug offense cases due to arresting agency.
Boating Safety and Enforcement	Ark. Code Ann. § 27-101-111 established fund to receive fees to be used for operating a patrol on the waterways within the county or for emergency rescue services if the county has not established a patrol.
Emergency 911	Ark. Code Ann. § 12-10-318 established fund to receive fees collected by telephone providers for 911 emergency services.
Circuit Court Juvenile Division/Juvenile Probation Fee	Ark. Code Ann. § 16-13-326 established fund to collect juvenile fees and provide services and supplies to juveniles at the discretion of the juvenile division of circuit court.
Circuit Clerk Commissioner's Fee	Ark. Code Ann. § 21-6-412 established fund to receive fee awarded, when appointed as commissioner, for a sale of real or personal property under judicial decree. The funds are to be used to offset administrative costs associated with the performance of the commissioner's duties and for general operations expense of the office of circuit clerk.
Assessor's Late Assessment Fee	Ark. Code Ann. § 26-26-201 established fund to receive \$.50 fee on delinquent persons which shall be used by the county assessor to help pay for the expense of assessing property.
American Rescue Plan Act	Established to receive and disburse Coronavirus State and Local Fiscal Recovery Funds (SLRF), a part of the American Rescue Plan Act (ARPA) of 2021, to support response to and recovery from the COVID-19 public health emergency.
Hospital Maintenance	Ark. Const. amend. 32 established fund to collect and disburse property tax to be used for maintenance, operating, and support of public hospital.
Desha County OEM Grant	Established to account for grant received from the Southeast Arkansas Resource Conservation and Development Council for Office of Emergency Management project.
FEMA Disaster Grant	Established to account for grant received from the Federal Emergency Management Agency for repair of flood damage on Snow Lake and Pendleton roads.
Hazard Mitigation Assessment	Ordinance No. 2022-13, August 2, 2022, established fund to account for Desha County share of the non-Federal match of expenditures reimbursed for FEMA Hazard Mitigation Risk Assessment Grant.

DESHA COUNTY, ARKANSAS
NOTES TO SCHEDULES 1 AND 2
DECEMBER 31, 2022
(UNAUDITED)

The following funds and descriptions represent all funds reported as other funds in the aggregate.

<u>Fund Name</u>	<u>Fund Description</u>
USDA Community Development Block Grant	Established to account for grant received from the Community Facility Grant program for the purchase of Sheriff vehicles.
Courthouse Security Grant	Ark. Code Ann. § 16-10-1006 established fund for the purpose of providing financial assistance to local governments to assist in the implementation of local security and emergency preparedness plans for circuit and district courts.

Treasurer's accounts consist primarily of treasurer's commission, funds held in County Law Library Fund, and funds held for other entities.

Collector's accounts consist primarily of delinquent taxes not yet distributed to the various taxing units.

Sheriff's accounts consist primarily of bond and fine settlements.

County Clerk's accounts consist primarily of fee money to be settled with the treasurer.

Circuit Clerk's accounts consist of trust money and settlements due to the treasurer.

DESHA COUNTY, ARKANSAS
OTHER GENERAL INFORMATION
DECEMBER 31, 2022
(UNAUDITED)

1. A. **Basis of Presentation - Regulatory**

The financial statements are presented in accordance with the regulatory basis of presentation as prescribed or permitted by Ark. Code Ann. § 10-4-412. The law requires that the financial statements be presented on a fund basis with, as a minimum, the general fund and road fund presented separately with all other funds included in the financial statements presented in the aggregate. This law also stipulates that the financial statements consist of a balance sheet; a statement of revenues, expenditures, and changes in fund balances; a comparison of the final adopted budget to actual expenditures for the general and road funds; notes to financial statements; and a supplemental schedule of capital assets.

The regulatory basis of presentation is not in accordance with generally accepted accounting principles (GAAP). GAAP require that basic financial statements present government-wide and fund financial statements. Additionally, GAAP require the following major concepts: Management's Discussion and Analysis, separate financial statements for fiduciary fund types and other requirements for fiduciary fund types, specific procedures for the identification of major governmental funds, and applicable note disclosures. The regulatory basis of presentation does not require government-wide financial statements or the previously identified concepts.

A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with related liabilities and residual balances, and changes therein, which are segregated for purposes of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

The following types of funds are recognized in the accompanying regulatory basis financial statements.

General Fund - The General Fund is used to account for and report all financial resources not accounted for and reported in another fund.

Road Fund - The Road Fund (Special Revenue Fund) is used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects. The Road Fund accounts for and reports proceeds of state highway turnback, property taxes, and federal aid that are restricted or committed for maintaining and constructing roads.

Other Funds in the Aggregate - Other Funds in the Aggregate consist of all funds included in the financial statements except for the General and Road Funds. The following types of funds are included in this column as follows:

Special Revenue Funds - Special Revenue Funds are used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects. The Special Revenue Funds presented on Schedules 1 and 2 are reported with other funds in the aggregate.

Capital Projects Funds - Capital Projects Funds are used to account for and report financial resources that are restricted, committed, or assigned to expenditure for capital outlay, including the acquisition or construction of capital facilities and other capital assets. The Capital Projects Funds presented on Schedules 1 and 2 are reported with other funds in the aggregate.

Custodial Funds - Custodial Funds are used to report resources held by the reporting government in a purely custodial capacity (assets equal liabilities). The Custodial Funds presented on Schedule 1 are reported with other funds in the aggregate.

DESHA COUNTY, ARKANSAS
OTHER GENERAL INFORMATION
DECEMBER 31, 2022
(UNAUDITED)

1. (Continued)

B. Basis of Accounting - Regulatory

The financial statements are prepared on the regulatory basis of accounting as prescribed or permitted by Ark. Code Ann. § 10-4-412. This regulatory basis differs from accounting principles generally accepted in the United States of America. Revenues generally are recognized as soon as they are both measurable and available except for Treasurer's and Collector's commission and Taxes apportioned – Assessor's salary and expense which are recognized when earned. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current period. However, most state aid received from the State Treasury, as well as county sales taxes, is by state law revenue of the year in which it was received by the government. Expenditures generally are recorded when a liability is incurred. Liabilities incurred by the government on or before the end of the current period that are paid within 60 days of the end of the current period, are considered to be expenditures of the current period. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due. As a result of the use of this regulatory basis of accounting, capital assets and long-term debt are not recorded in these financial statements. Pension trust funds are reported in a separate column as a part of supplementary information in order to provide users of the financial statements a better understanding of the entity as a whole.

The regulatory basis of accounting is not in accordance with generally accepted accounting principles (GAAP). GAAP require the following major concepts: Accrual basis of accounting for government-wide financial statements, including depreciation expense, modified accrual basis of accounting for fund financial statements, separate identification of special and extraordinary items, inclusion of capital assets and debt in the financial statements, inclusion of the net pension liability in the financial statements, and applicable note disclosures. The regulatory basis of accounting does not require the previously identified concepts.

In 2022, the County implemented Governmental Accounting Standards Board Statement No. 87, Leases. The significant/material effect on the Regulatory Basis of Accounting in the current period is that certain items included in debt service in the previous period are included in the expenditure/function code of the applicable opinion unit.

C. Assets, Liabilities, and Fund Balances

Cash and Cash Equivalents

For the purpose of financial reporting, "cash and cash equivalents" includes all demand and savings accounts, and certificates of deposit.

Settlements Pending

Settlements pending are considered fines, forfeitures, costs, property taxes, officers fees, treasurer's commission, and trust funds that have not been transferred to the appropriate entities.

Fund Balance Classifications

1. Restricted fund balance – amounts that are restricted when constraints placed on the use of resources are either (a) externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments; or (b) imposed by law through constitutional provisions or enabling legislation.
2. Assigned fund balance – amounts that are constrained by the Quorum Court's intent to be used for specific purposes but are neither restricted nor committed.
3. Unassigned fund balance – amounts that have not been assigned to other funds and that have not been restricted, committed, or assigned to specific purposes within the general fund. This classification may also include negative amounts in other governmental funds, if expenditures incurred for specific purposes exceeded the amounts restricted, committed, or assigned to those purposes.

DESHA COUNTY, ARKANSAS
OTHER GENERAL INFORMATION
DECEMBER 31, 2022
(UNAUDITED)

1. (Continued)

D. Property Taxes

A lien attaches to the real property in January and on personal property in June of each year. Property taxes are collectible beginning the first business day of March of the subsequent year but are not considered delinquent until after October 15.

E. Budget Law

1. Legal Requirements

State law requires that the Quorum Court, before the end of each fiscal year, make appropriations, by ordinance, for the expenditures of County government for the following year. The Quorum Court may make appropriation amendments at any time during the current fiscal year. Appropriations lapse at the end of each year. Under certain conditions, the budget may be amended subsequent to the year-end.

2. Accounting

The County prepared an annual budget on the regulatory basis for the General Fund, Road Fund, and the other operating funds.

F. Fund Balance Classification Policies and Procedures

The County's highest level of decision-making authority is its Quorum Court. The establishment of amounts classified as committed fund balances and any subsequent modifications to such balances are the result of formal action taken by the Quorum Court through passage of an ordinance. The Quorum Court is authorized to assign amounts to a specific purpose, although a formal policy has not been established.

For classification of fund balance amounts, restricted resources are considered spent before unrestricted. When expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used, committed amounts are reduced first, followed by assigned amounts, and then unassigned amounts.

There were no committed balances at year-end.

DESHA COUNTY, ARKANSAS
OTHER GENERAL INFORMATION
DECEMBER 31, 2022
(UNAUDITED)

2. Details of Fund Balance Classifications

Fund balance classifications at December 31, 2022, are composed of the following:

Description	General Fund	Road Fund	Other Funds in the Aggregate
Fund Balances:			
Restricted for:			
General government			\$ 1,870,310
Law enforcement			66,950
Highways and streets		\$ 2,878,268	
Public safety			643,704
Sanitation			168,371
Recreation and culture			182,234
Capital outlay			140
Total Restricted		2,878,268	2,931,709
Assigned to:			
General government			3,912
Sanitation			375,726
Total Assigned			379,638
Unassigned	\$ 3,275,018		(14,000)
Totals	\$ 3,275,018	\$ 2,878,268	\$ 3,297,347

3. Commitments

Total commitments consist of the following at December 31, 2022:

	December 31, 2022
Long-term liabilities	\$ 325,786
Reappraisal contract	418,845
Total Commitments	\$ 744,631

DESHA COUNTY, ARKANSAS
OTHER GENERAL INFORMATION
DECEMBER 31, 2022
(UNAUDITED)

3. Commitments (Continued)

Long-term Liabilities

Long-term liabilities at December 31, 2022, are comprised of the following:

	December 31, 2022
<u>Direct Borrowings</u>	
Financed purchase dated April 14, 2022, with Arvest Equipment Finance in the amount of \$304,211 for the purchase of a 2022 Mack garbage truck, 24 monthly payments of \$5,448 plus 1 final payment of \$185,000 at 2.23% interest. Payments are to be made from the Solid Waste Management Fund.	\$ 264,965
Landfill closure and postclosure care costs	60,821
Total Long-term liabilities	\$ 325,786

Due to the County's regulatory basis of accounting, these liabilities are not recorded in the financial statements.

The County's outstanding direct borrowings of \$264,965 contain a provision that in an event of default, outstanding amounts, at the Lender's sole option, may be declared immediately due and payable, and the Lender may exercise any rights and remedies, including the right to immediate possession of the collateral, available to it under applicable law.

Compensated Absences

Compensated absences do not vest or accumulate. The amount of compensated absences was not determined.

Post Employment Benefits Other Than Pensions

The amount of any actuarially determined accrued liability for post employment benefits other than pensions was not determined.

Landfill Closure and Postclosure Care Costs

Desha County is the owner of permit #0233-S4 to operate a class IV solid waste landfill. State and federal regulations require a final cover to be placed on the landfill site when it stops accepting waste and performance of certain maintenance and monitoring functions at the site for two years after closure. Although closure and postclosure care cost will be paid only near or after the date the landfill stops accepting waste, a portion of these closure and postclosure care costs are being recognized as a commitment each year based on the landfill capacity used as of the balance sheet date. The estimated liability for the landfill closure and postclosure care costs has a balance of \$60,821 as of December 31, 2022, and represents the cumulative amount reported to date based on 30% usage of the landfill. The County will recognize the remaining estimated cost of closure and postclosure care of \$138,655 as the remaining capacity is filled. At the present utilization rate, the landfill site life is estimated to exhaust in 211 years from the balance sheet date.

Estimated costs are based on the amount that would be paid if all equipment, facilities, and services required to close, monitor, and maintain the landfill were acquired as of December 31, 2022. However, the actual cost of closure and postclosure may be higher due to inflation, changes in technology, or changes in landfill laws and regulations.

In accordance with Ark. Code Ann. § 8-6-1603, the County has provided financial assurances of \$165,230 in the form of a Contract of Obligation. This contract of obligation authorizes the State Treasurer to withhold from any funds being distributed from the State of Arkansas to Desha County the sum of \$165,230 upon receiving notice from the Director of the Arkansas Department of Environmental Quality of Desha County's failure to properly disclose operation.

DESHA COUNTY, ARKANSAS
OTHER GENERAL INFORMATION
DECEMBER 31, 2022
(UNAUDITED)

3. Commitments (Continued)

Long-Term Debt Issued and Outstanding

Date of Issue	Date of Final Maturity	Rate of Interest	Amount Authorized and Issued	Debt Outstanding December 31, 2022	Maturities to December 31, 2022
<u>Direct Borrowings</u>					
4/14/22	5/14/24	2.23%	\$ 304,211	\$ 264,965	\$ 39,246

Changes in Long-Term Debt

	Balance January 01, 2022	Issued	Retired	Balance December 31, 2022
<u>Direct Borrowings</u>				
Financed purchase	\$ 0	\$ 304,211	\$ 39,246	\$ 264,965

Debt Service Requirements to Maturity

The County is obligated for the following amounts at December 31, 2022:

Years Ending December 31,	Direct Borrowings		
	Principal	Interest	Total
2023	\$ 60,007	\$ 5,371	\$ 65,378
2024	204,958	1,835	206,793
Totals	\$ 264,965	\$ 7,206	\$ 272,171

County-Wide Reappraisal Contract

The County entered into a contract with Delta Mass Appraisal, Inc. on October 24, 2022, for a county-wide reappraisal. The County is obligated for 60 monthly payments of \$6,981 for a total of \$418,845 beginning January 1, 2023. Contract expense for 2022, was \$86,828.

The County is obligated for the following amounts at December 31, 2022:

Year	December 31, 2022
2023	\$ 83,769
2024	83,769
2025	83,769
2026	83,769
2027	83,769
Total	\$ 418,845

DESHA COUNTY, ARKANSAS
OTHER GENERAL INFORMATION
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4. Interfund Transfers

General Fund transferred \$108,242 to Other Funds in the Aggregate (American Rescue Plan Act) to reimburse premium pay paid to employees in 2021. Other funds in the Aggregate (FEMA Disaster Grant) transferred \$191,843 to the General Fund for reimbursement of 2019 road expenditures paid for damages caused from the 2019 flood.

5. Joint Venture: Regional Library

Bradley, Chicot, Desha, Drew, and Lincoln Counties entered into an agreement in March of 1994, in accordance with Ark. Code Ann. § 13-2-401 to establish the Southeast Arkansas Regional Library. The agreement states the Regional Library Board shall employ a regional director to serve for such time and on such terms as the Board may prescribe and to be paid from the regional budget. County and branch library employees are to be recommended by the county library boards and to be employed with the approval of the Regional Board, the salaries to be paid from regional funds. The parties agreed that the regional budget shall pay utility and janitorial costs. Each county library shall contribute their respective property tax funds for the operation of the Regional Library System. The County Library paid \$220,000 for regional library expenditures in 2022. Contact the Regional Library at Monticello to obtain financial statements.

6. Jointly Governed Organizations

Tenth Judicial District Drug Task Force

The Sheriffs' Departments of Ashley, Bradley, Chicot, Desha, and Drew Counties entered into an agreement to establish the Tenth Judicial District Drug Task Force. Funding was provided through a Drug Law Enforcement Program grant applied for by the Prosecuting Attorney of the Tenth Judicial District. No contributions or payments for expenditures were made to the Tenth Judicial District Drug Task Force by the County. The 2022 financial statements of the Tenth Judicial District Drug Task Force have not been audited.

Southeast Arkansas Regional Solid Waste Management District

Arkansas, Ashley, Bradley, Chicot, Cleveland, Desha, Drew, Grant, Jefferson, and Lincoln Counties entered into an agreement in 1991 to form the Southeast Arkansas Regional Solid Waste Management District (District) in accordance with Ark. Code Ann. § 8-6-703. The County did not provide any funding for the District. Separate financial statements for the District may be obtained at P.O. Box 6806, Pine Bluff, AR 71611.

Chicot and Desha Intermodal Authority

Chicot and Desha Counties entered into an agreement on December 15, 2022, to establish the Chicot and Desha Intermodal Authority (Authority) pursuant to Ark. Code Ann. §§ 14-143-101--14-143-129. The Authority shall be governed by a board of directors consisting of 11 members appointed by the participants County Judges. Desha County will appoint 6 members and Chicot County will appoint 5 members. No contributions or payments for expenditures were made to the Chicot and Desha Intermodal Authority. Separate financial statements for the Authority may be obtained at P.O. Box 305, McGehee, AR 71654.

7. Arkansas Public Employees Retirement System

Plan Description

The County contributes to the Arkansas Public Employees Retirement System (APERS), a cost-sharing multiple-employer defined benefit pension plan. APERS, administered by a Board of Trustees, provides retirement and disability benefits, annual cost-of-living adjustments, and death benefits to plan members and beneficiaries. Benefit provisions are established by State law and can be amended only by the Arkansas General Assembly. The Arkansas Public Employees Retirement System issues a publicly available financial report that includes financial statements and required supplementary information for APERS. That report may be obtained by writing to Arkansas Public Employees Retirement System, 124 W. Capitol, Suite 400, Little Rock, Arkansas 72201, by calling 1-800-682-7377, or on their website www.apers.org.

DESHA COUNTY, ARKANSAS
OTHER GENERAL INFORMATION
DECEMBER 31, 2022
(UNAUDITED)

7. Arkansas Public Employees Retirement System

Funding Policy

APERS has contributory and non-contributory plans. Contributory members are required by State law to contribute 5% of their salary. Beginning July 1, 2022, the contribution rates shall be increased in increments of .25% per fiscal year, not to exceed 7%. The contributory rate was increased to 5.25% as of July 1, 2022. Each participating employer is required by State law to contribute at a rate established by the Board of Trustees of the system based on the annual actuarial valuation. The County's contributions to the plan for the year ended June 30, 2022, (date of APERS Employer Allocation Report) were \$394,906.

Net Pension Liability

The requirements of Governmental Accounting Standards Board Statement no. 68, under the regulatory basis of accounting, are limited to disclosure of the County's share of the collective net pension liability. The County's proportionate share of the collective net pension liability at June 30, 2022, (actuarial valuation date and measurement date) was \$3,325,153.

8. Capital Assets

The County's capital assets records are summarized below :

	December 31, 2022
Land	\$ 304,116
Buildings	4,493,262
Equipment	5,309,035
Total	\$ 10,106,413

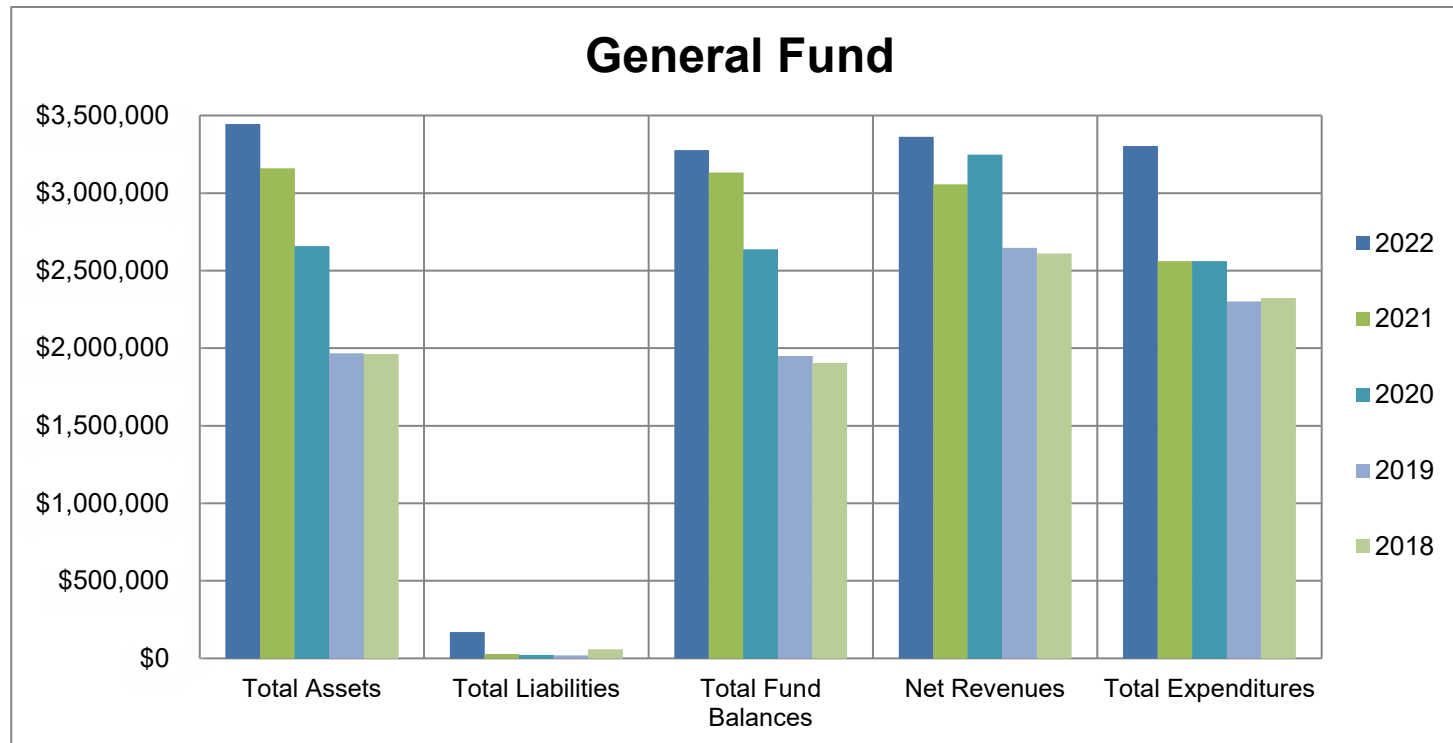
9. Corona Virus (COVID-19)

On March 11, 2020, the Governor of Arkansas issued Executive Order 20-03 declaring an emergency and ordered Arkansas Department of Health to take action to prevent the spread of coronavirus disease 2019 (COVID-19). In 2021, the County was awarded \$2,206,741 in federal aid from the American Rescue Plan Act of 2021, and as of the report date, \$2,206,741 of this amount has been received. In 2022, the County was awarded \$238,367 in federal aid from the Local Assistance and Tribal Consistency Fund, which was a part of the American Rescue Plan Act of 2021. In 2022 and 2023, the County received funds in the amount of \$119,184 and \$119,183, respectively. The extent of the impact of COVID-19 on financial statements for future reporting periods remains uncertain.

DESHA COUNTY, ARKANSAS
 SCHEDULE OF SELECTED INFORMATION FOR THE LAST FIVE YEARS - GENERAL FUND - REGULATORY BASIS
 DECEMBER 31, 2022
 (UNAUDITED)

Schedule 3-1

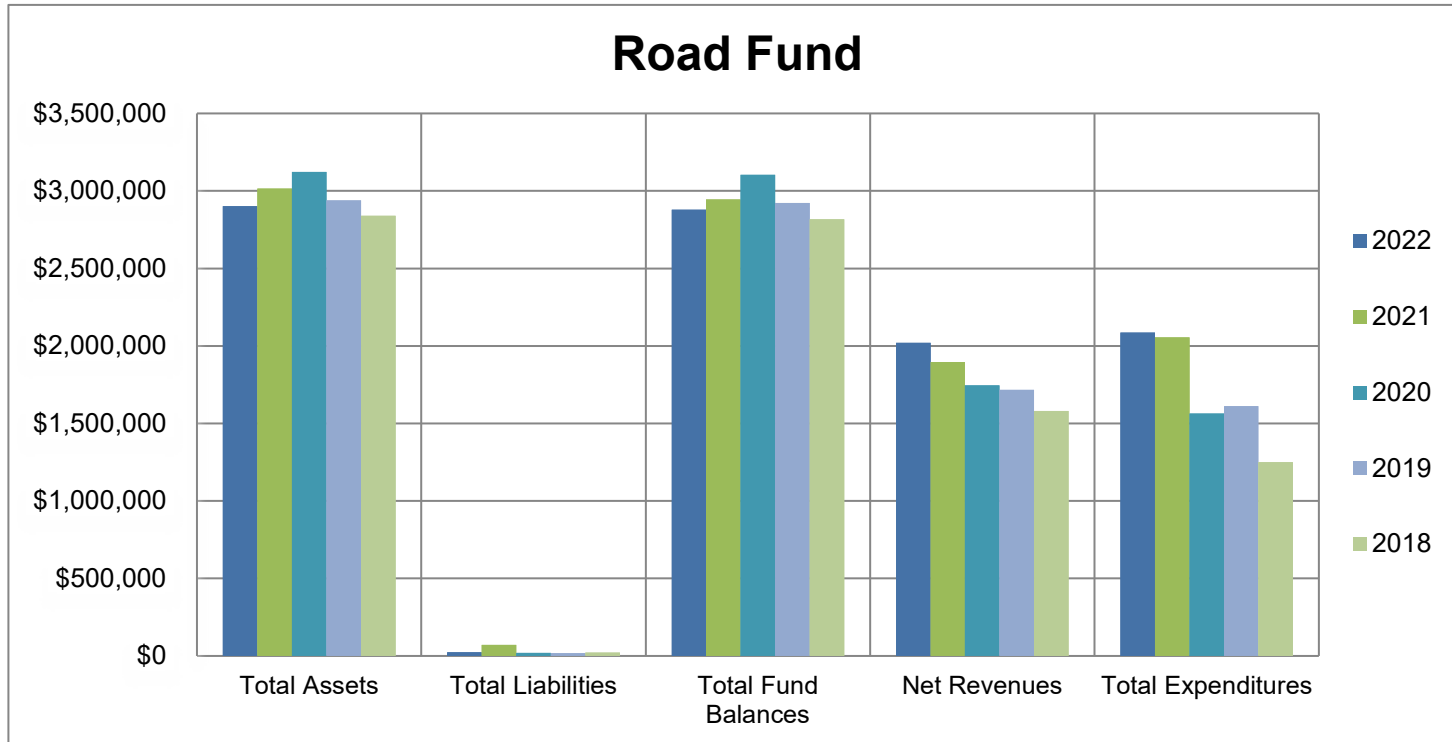
<u>General</u>	2022	2021	2020	2019	2018
Total Assets	\$ 3,443,882	\$ 3,158,640	\$ 2,657,471	\$ 1,966,167	\$ 1,960,260
Total Liabilities	168,864	27,276	21,151	16,758	56,273
Total Fund Balances	3,275,018	3,131,364	2,636,320	1,949,409	1,903,987
Net Revenues	3,361,541	3,054,565	3,246,005	2,645,701	2,608,575
Total Expenditures	3,301,488	2,559,521	2,559,094	2,300,279	2,322,397
Total Other Financing Sources/Uses	83,601			(300,000)	(3,911)



DESHA COUNTY, ARKANSAS
 SCHEDULE OF SELECTED INFORMATION FOR THE LAST FIVE YEARS - ROAD FUND - REGULATORY BASIS
 DECEMBER 31, 2022
 (UNAUDITED)

Schedule 3-2

<u>Road</u>	2022	2021	2020	2019	2018
Total Assets	\$ 2,902,319	\$ 3,014,822	\$ 3,122,954	\$ 2,939,755	\$ 2,839,573
Total Liabilities	24,051	70,418	19,051	17,484	22,794
Total Fund Balances	2,878,268	2,944,404	3,103,903	2,922,271	2,816,779
Net Revenues	2,019,718	1,896,146	1,746,556	1,715,928	1,579,801
Total Expenditures	2,085,854	2,055,645	1,564,924	1,610,436	1,250,722
Total Other Financing Sources/Uses					



DESHA COUNTY, ARKANSAS
 SCHEDULE OF SELECTED INFORMATION FOR THE LAST FIVE YEARS - OTHER FUNDS IN THE AGGREGATE - REGULATORY BASIS
 DECEMBER 31, 2022
 (UNAUDITED)

Schedule 3-3

<u>Other Funds in the Aggregate</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
Total Assets	\$ 3,883,970	\$ 2,761,597	\$ 2,119,717	\$ 5,410,954	\$ 5,019,386
Total Liabilities	586,623	572,481	496,814	3,447,155	3,263,392
Total Fund Balances	3,297,347	2,189,116	1,622,903	1,963,799	1,755,994
Net Revenues	3,363,716	3,601,436	2,442,940	1,924,278	1,604,156
Total Expenditures	2,171,884	3,035,223	2,783,836	2,016,473	1,521,656
Total Other Financing Sources/Uses	(83,601)			300,000	3,911

