

Izard County, Arkansas

Financial and Compliance Report

December 31, 2021

LEGISLATIVE JOINT AUDITING COMMITTEE



IZARD COUNTY, ARKANSAS
TABLE OF CONTENTS
FOR THE YEAR ENDED DECEMBER 31, 2021

Financial and Compliance Report

REGULATORY BASIS FINANCIAL STATEMENTS

	<u>Exhibit</u>
Balance Sheet – Regulatory Basis (Unaudited)	A
Statement of Revenues, Expenditures, and Changes in Fund Balances – Regulatory Basis (Unaudited)	B
Statement of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual – General and Road Funds – Regulatory Basis (Unaudited)	C

SUPPLEMENTARY INFORMATION

	<u>Schedule</u>
Combining Balance Sheet – Other Funds in the Aggregate – Regulatory Basis (Unaudited)	1
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances – Other Funds in the Aggregate – Regulatory Basis (Unaudited)	2
Notes to Schedules 1 and 2	
Other General Information	
Schedule of Selected Information for the Last Five Years – General Fund - Regulatory Basis (Unaudited)	3-1
Schedule of Selected Information for the Last Five Years – Road Fund - Regulatory Basis (Unaudited)	3-2
Schedule of Selected Information for the Last Five Years – Other Funds in the Aggregate - Regulatory Basis (Unaudited)	3-3

Arkansas

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Senate Chair
Sen. Gary Stubblefield
Senate Vice Chair



Rep. Richard Womack
House Chair
Rep. Nelda Speaks
House Vice Chair

Roger A. Norman, JD, CPA, CFE, CFF
Legislative Auditor

LEGISLATIVE JOINT AUDITING COMMITTEE ARKANSAS LEGISLATIVE AUDIT

Financial and Compliance Report

Izard 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 Izard County, Arkansas, as of and for the year ended December 31, 2021, and have issued our report thereon dated September 1, 2022. 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 2021:

County Judge: Eric Smith
Treasurer: Warren Sanders
Sheriff: Jack Yancey
Tax Collector: Paul Womack
County/Circuit Clerk: Shelly Downing
Assessor: Tammy Sanders
County Librarian: Aimee Watts
District Court Clerk: Amber Lee

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 cursive script that reads "Roger A. Norman".

Roger A. Norman, JD, CPA, CFE, CFF
Legislative Auditor

Little Rock, Arkansas
September 1, 2022
LOCO03321

IZARD COUNTY, ARKANSAS
BALANCE SHEET - REGULATORY BASIS
DECEMBER 31, 2021
(UNAUDITED)

Exhibit A

	General	Road	Other Funds in the Aggregate
ASSETS			
Cash and cash equivalents	\$ 2,147,476	\$ 596,494	\$ 3,522,896
Accounts receivable	55,529	145,829	108,067
Interfund receivables			8,213
	<u>2,203,005</u>	<u>742,323</u>	<u>3,639,176</u>
TOTAL ASSETS	<u>\$ 2,203,005</u>	<u>\$ 742,323</u>	<u>\$ 3,639,176</u>
LIABILITIES AND FUND BALANCES			
Liabilities:			
Accounts payable	\$ 45,791	\$ 2,035	\$ 22,986
Interfund payables	8,213		
Settlements pending			264,164
Total Liabilities	<u>54,004</u>	<u>2,035</u>	<u>287,150</u>
Fund Balances:			
Restricted		740,288	3,137,891
Assigned	757,286		214,135
Unassigned	1,391,715		
Total Fund Balances	<u>2,149,001</u>	<u>740,288</u>	<u>3,352,026</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 2,203,005</u>	<u>\$ 742,323</u>	<u>\$ 3,639,176</u>

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

IZARD COUNTY, ARKANSAS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES -
REGULATORY BASIS
FOR THE YEAR ENDED DECEMBER 31, 2021
(UNAUDITED)

Exhibit B

	General	Road	Other Funds in the Aggregate
REVENUES			
State aid	\$ 712,700	\$ 1,442,867	\$ 120,683
Federal aid	201,340		1,599,496
Property taxes	640,042	317,404	149,036
Sales taxes			685,379
Fines, forfeitures, and costs	190,401	6,435	73,696
Interest	13,028	1,975	5,036
Officers' fees	43,033		211,052
Reimbursement for law enforcement	758,486		
Jail fees			136,878
911 fees			260,036
Ambulance fees			276,889
Sale of equipment		138,000	
Treasurer's commission	125,253		13,941
Collector's commission	136,096		33,738
Taxes apportioned - Assessor's salary and expense	261,703		
Other	124,521	12,356	15,111
TOTAL REVENUES	3,206,603	1,919,037	3,580,971
Less: Treasurer's commission	43,076	35,109	32,028
NET REVENUES	3,163,527	1,883,928	3,548,943
EXPENDITURES			
Current:			
General government	1,215,929		154,833
Law enforcement	1,624,093		738,579
Highways and streets		1,868,892	
Public safety	107,858		235,064
Health	28,143		589,032
Recreation and culture	148,701		145,376
Social services	68,764		
Total Current	3,193,488	1,868,892	1,862,884
Debt Service:			
Lease principal		86,458	
Lease interest		14,897	
TOTAL EXPENDITURES	3,193,488	1,970,247	1,862,884

IZARD COUNTY, ARKANSAS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES -
REGULATORY BASIS
FOR THE YEAR ENDED DECEMBER 31, 2021
(UNAUDITED)

Exhibit B

	<u>General</u>	<u>Road</u>	<u>Other Funds in the Aggregate</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>\$ (29,961)</u>	<u>\$ (86,319)</u>	<u>\$ 1,686,059</u>
OTHER FINANCING SOURCES (USES)			
Transfers in			8,213
Transfers out	<u>(8,213)</u>		<u></u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>(8,213)</u>		<u>8,213</u>
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	(38,174)	(86,319)	1,694,272
FUND BALANCES - JANUARY 1	<u>2,187,175</u>	<u>826,607</u>	<u>1,657,754</u>
FUND BALANCES - DECEMBER 31	<u><u>\$ 2,149,001</u></u>	<u><u>\$ 740,288</u></u>	<u><u>\$ 3,352,026</u></u>

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

IZARD 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, 2021
(UNAUDITED)

Exhibit C

	General			Road		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES						
State aid	\$ 707,804	\$ 712,700	\$ 4,896	\$ 1,317,392	\$ 1,442,867	\$ 125,475
Federal aid	20,933	201,340	180,407			
Property taxes	1,007,775	640,042	(367,733)	314,200	317,404	3,204
Fines, forfeitures, and costs	161,353	190,401	29,048		6,435	6,435
Interest	2,677	13,028	10,351	3,100	1,975	(1,125)
Officers' fees	38,175	43,033	4,858			
Reimbursement for law enforcement	770,062	758,486	(11,576)			
Sale of equipment					138,000	138,000
Treasurer's commission	136,760	125,253	(11,507)			
Collector's commission	134,301	136,096	1,795			
Taxes apportioned - Assessor's salary and expense	277,988	261,703	(16,285)			
Other	49,003	124,521	75,518	52,000	12,356	(39,644)
TOTAL REVENUES	3,306,831	3,206,603	(100,228)	1,686,692	1,919,037	232,345
Less: Treasurer's commission		43,076	(43,076)	30,552	35,109	(4,557)
NET REVENUES	3,306,831	3,163,527	(143,304)	1,656,140	1,883,928	227,788
EXPENDITURES						
Current:						
General government	1,325,395	1,215,929	109,466			
Law enforcement	1,682,278	1,624,093	58,185			
Highways and streets				2,143,947	1,868,892	275,055
Public safety	114,903	107,858	7,045			
Health	38,736	28,143	10,593			
Recreation and culture	16,000	148,701	(132,701)			
Social services	73,988	68,764	5,224			
Total Current	3,251,300	3,193,488	57,812	2,143,947	1,868,892	275,055
Debt Service:						
Lease principal					86,458	(86,458)
Lease interest					14,897	(14,897)
TOTAL EXPENDITURES	3,251,300	3,193,488	57,812	2,143,947	1,970,247	173,700

IZARD 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, 2021
(UNAUDITED)

Exhibit C

	General			Road		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ 55,531	\$ (29,961)	\$ (85,492)	\$ (487,807)	\$ (86,319)	\$ 401,488
OTHER FINANCING SOURCES (USES) Transfers out		(8,213)	(8,213)			
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	55,531	(38,174)	(93,705)	(487,807)	(86,319)	401,488
FUND BALANCES - JANUARY 1	696,500	2,187,175	1,490,675	914,643	826,607	(88,036)
FUND BALANCES - DECEMBER 31	\$ 752,031	\$ 2,149,001	\$ 1,396,970	\$ 426,836	\$ 740,288	\$ 313,452

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

IZARD COUNTY, ARKANSAS
COMBINING BALANCE SHEET - OTHER FUNDS IN THE AGGREGATE -
REGULATORY BASIS
DECEMBER 31, 2021
(UNAUDITED)

Schedule 1

	SPECIAL REVENUE FUNDS							
	Treasurer's Automation	Collector's Automation	Circuit Court Automation	District Court Automation	Assessor's Amendment No. 79	County Recorder's Cost	County Public Library	Child Support Cost
ASSETS								
Cash and cash equivalents	\$ 65,009	\$ 56,769	\$ 31,250	\$ 5,733	\$ 33,371	\$ 136,357	\$ 615,269	\$ 9,268
Accounts receivable	927		330			17,502	205	
Interfund receivables								
TOTAL ASSETS	<u>\$ 65,936</u>	<u>\$ 56,769</u>	<u>\$ 31,580</u>	<u>\$ 5,733</u>	<u>\$ 33,371</u>	<u>\$ 153,859</u>	<u>\$ 615,474</u>	<u>\$ 9,268</u>
LIABILITIES AND FUND BALANCES								
Liabilities:								
Accounts payable	\$ 72	\$ 207	\$ 511	\$ 9		\$ 134	\$ 7,405	
Settlements pending								
Total Liabilities	<u>72</u>	<u>207</u>	<u>511</u>	<u>9</u>		<u>134</u>	<u>7,405</u>	
Fund Balances:								
Restricted	65,864	56,562	31,069	5,724	\$ 33,371	153,725	608,069	\$ 9,268
Assigned								
Total Fund Balances	<u>65,864</u>	<u>56,562</u>	<u>31,069</u>	<u>5,724</u>	<u>33,371</u>	<u>153,725</u>	<u>608,069</u>	<u>9,268</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 65,936</u>	<u>\$ 56,769</u>	<u>\$ 31,580</u>	<u>\$ 5,733</u>	<u>\$ 33,371</u>	<u>\$ 153,859</u>	<u>\$ 615,474</u>	<u>\$ 9,268</u>

IZARD COUNTY, ARKANSAS
 COMBINING BALANCE SHEET - OTHER FUNDS IN THE AGGREGATE -
 REGULATORY BASIS
 DECEMBER 31, 2021
 (UNAUDITED)

Schedule 1

SPECIAL REVENUE FUNDS							
Drug Control	Jail Operation and Maintenance	Boating Safety	Emergency 911	Emergency Medical Services	Public Defender	Adult Drug Court	Circuit Clerk Commissioner's Fee
\$ 3,078	\$ 256,778 7,084	\$ 7,782	\$ 141,251	\$ 582,108	\$ (8,694) 861 8,213	\$ 3,921 10	\$ 6,580
<u>\$ 3,078</u>	<u>\$ 263,862</u>	<u>\$ 7,782</u>	<u>\$ 141,251</u>	<u>\$ 582,108</u>	<u>\$ 380</u>	<u>\$ 3,931</u>	<u>\$ 6,580</u>
	\$ 14,184		\$ 67		\$ 380		
	<u>14,184</u>		<u>67</u>		<u>380</u>		
\$ 3,078	35,543 214,135	\$ 7,782	141,184	\$ 582,108		\$ 3,931	\$ 6,580
<u>3,078</u>	<u>249,678</u>	<u>7,782</u>	<u>141,184</u>	<u>582,108</u>		<u>3,931</u>	<u>6,580</u>
<u>\$ 3,078</u>	<u>\$ 263,862</u>	<u>\$ 7,782</u>	<u>\$ 141,251</u>	<u>\$ 582,108</u>	<u>\$ 380</u>	<u>\$ 3,931</u>	<u>\$ 6,580</u>

IZARD COUNTY, ARKANSAS
 COMBINING BALANCE SHEET - OTHER FUNDS IN THE AGGREGATE -
 REGULATORY BASIS
 DECEMBER 31, 2021
 (UNAUDITED)

Schedule 1

SPECIAL REVENUE FUNDS

	American Rescue Plan Act	Assessor Late Fee	Tobacco Prevention Grant	2020 Juvenile Officer Grant	Drug Court	Court Security Grant-Act 576	Comprehensive Opioid Abuse Program Category 4 Grant
ASSETS							
Cash and cash equivalents	\$ 1,323,637	\$ 1,792	\$ (6,858)	\$ 246	\$ 1,610	\$ 14,266	\$ (11,962)
Accounts receivable			7,473				13,976
Interfund receivables							
TOTAL ASSETS	\$ 1,323,637	\$ 1,792	\$ 615	\$ 246	\$ 1,610	\$ 14,266	\$ 2,014
LIABILITIES AND FUND BALANCES							
Liabilities:							
Accounts payable							
Settlements pending							
Total Liabilities							
Fund Balances:							
Restricted	\$ 1,323,637	\$ 1,792	\$ 615	\$ 246	\$ 1,610	\$ 14,266	\$ 2,014
Assigned							
Total Fund Balances	1,323,637	1,792	615	246	1,610	14,266	2,014
TOTAL LIABILITIES AND FUND BALANCES	\$ 1,323,637	\$ 1,792	\$ 615	\$ 246	\$ 1,610	\$ 14,266	\$ 2,014

IZARD COUNTY, ARKANSAS
COMBINING BALANCE SHEET - OTHER FUNDS IN THE AGGREGATE -
REGULATORY BASIS
DECEMBER 31, 2021
(UNAUDITED)

Schedule 1

	SPECIAL REVENUE FUNDS		CUSTODIAL FUNDS					
	Comprehensive Opiod Abuse Program Category 2 Grant	Communication Facilities and Equipment	Treasurer's Accounts	Collector's Accounts	Sheriff's Accounts	County Clerk's Accounts	District Court Accounts	Totals
ASSETS								
Cash and cash equivalents	\$ (51,380)	\$ 41,551	\$ 29,438	\$ 86,607	\$ 49,517	\$ 57,056	\$ 41,546	\$ 3,522,896
Accounts receivable	59,699							108,067
Interfund receivables								8,213
TOTAL ASSETS	<u>\$ 8,319</u>	<u>\$ 41,551</u>	<u>\$ 29,438</u>	<u>\$ 86,607</u>	<u>\$ 49,517</u>	<u>\$ 57,056</u>	<u>\$ 41,546</u>	<u>\$ 3,639,176</u>
LIABILITIES AND FUND BALANCES								
Liabilities:								
Accounts payable	\$ 17							\$ 22,986
Settlements pending			\$ 29,438	\$ 86,607	\$ 49,517	\$ 57,056	\$ 41,546	264,164
Total Liabilities	<u>17</u>		<u>29,438</u>	<u>86,607</u>	<u>49,517</u>	<u>57,056</u>	<u>41,546</u>	<u>287,150</u>
Fund Balances:								
Restricted	8,302	\$ 41,551						3,137,891
Assigned								214,135
Total Fund Balances	<u>8,302</u>	<u>41,551</u>						<u>3,352,026</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 8,319</u>	<u>\$ 41,551</u>	<u>\$ 29,438</u>	<u>\$ 86,607</u>	<u>\$ 49,517</u>	<u>\$ 57,056</u>	<u>\$ 41,546</u>	<u>\$ 3,639,176</u>

IZARD 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, 2021
(UNAUDITED)

Schedule 2

	SPECIAL REVENUE FUNDS							
	Treasurer's Automation	Collector's Automation	Circuit Court Automation	District Court Automation	Assessor's Amendment No. 79	County Recorder's Cost	County Public Library	Child Support Cost
REVENUES								
State aid					\$ 5,396		\$ 33,597	
Federal aid								
Property taxes							148,551	
Sales taxes								
Fines, forfeitures, and costs			\$ 4,158	\$ 4,990				
Interest	\$ 237	\$ 142	113	19		\$ 312	1,634	\$ 40
Officers' fees						202,248		993
Jail fees								
911 fees								
Ambulance fees								
Treasurer's commission	13,941							
Collector's commission		33,738						
Other				2,252			9,778	
TOTAL REVENUES	14,178	33,880	4,271	7,261	5,396	202,560	193,560	1,033
Less: Treasurer's commission	5	3	86	154	108	4,013	3,515	21
NET REVENUES	14,173	33,877	4,185	7,107	5,288	198,547	190,045	1,012
EXPENDITURES								
Current:								
General government	11,910	26,389				113,534		3,000
Law enforcement			3,300	7,896				
Public safety								
Health								
Recreation and culture							145,376	
TOTAL EXPENDITURES	11,910	26,389	3,300	7,896		113,534	145,376	3,000
EXCESS OF REVENUES OVER (UNDER)								
EXPENDITURES	2,263	7,488	885	(789)	5,288	85,013	44,669	(1,988)
OTHER FINANCING SOURCES (USES)								
Transfers in								
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER)								
EXPENDITURES AND OTHER USES	2,263	7,488	885	(789)	5,288	85,013	44,669	(1,988)
FUND BALANCES - JANUARY 1	63,601	49,074	30,184	6,513	28,083	68,712	563,400	11,256
FUND BALANCES - DECEMBER 31	\$ 65,864	\$ 56,562	\$ 31,069	\$ 5,724	\$ 33,371	\$ 153,725	\$ 608,069	\$ 9,268

IZARD 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, 2021
(UNAUDITED)

Schedule 2

	SPECIAL REVENUE FUNDS						
	Drug Control	Jail Operation and Maintenance	Boating Safety	Emergency 911	Emergency Medical Services	Public Defender	Adult Drug Court
REVENUES							
State aid			\$ 1,898				
Federal aid							
Property taxes							
Sales taxes		\$ 685,379					
Fines, forfeitures, and costs	\$ 3,040	27,047				\$ 30,186	\$ 260
Interest	11	473	42		\$ 1,999		
Officers' fees							
Jail fees		114,750					
911 fees				\$ 260,036			
Ambulance fees					276,889		
Treasurer's commission							
Collector's commission							
Other	1,000	2,081					
TOTAL REVENUES	4,051	829,730	1,940	260,036	278,888	30,186	260
Less: Treasurer's commission	61	14,174	39	4,088	5,562	32	5
NET REVENUES	3,990	815,556	1,901	255,948	273,326	30,154	255
EXPENDITURES							
Current:							
General government							
Law enforcement	7,000	664,790	5,426			38,881	
Public safety				235,064			
Health					244,312		
Recreation and culture							
TOTAL EXPENDITURES	7,000	664,790	5,426	235,064	244,312	38,881	
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(3,010)	150,766	(3,525)	20,884	29,014	(8,727)	255
OTHER FINANCING SOURCES (USES)							
Transfers in						8,213	
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	(3,010)	150,766	(3,525)	20,884	29,014	(514)	255
FUND BALANCES - JANUARY 1	6,088	98,912	11,307	120,300	553,094	514	3,676
FUND BALANCES - DECEMBER 31	\$ 3,078	\$ 249,678	\$ 7,782	\$ 141,184	\$ 582,108	\$ 0	\$ 3,931

IZARD 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, 2021
(UNAUDITED)

Schedule 2

	SPECIAL REVENUE FUNDS					
	Juvenile Probation	Circuit Clerk Commissioner's Fee	American Rescue Plan Act	Assessor Late Fee	Tobacco Prevention Grant	2020 Juvenile Officer Grant
REVENUES						
State aid					\$ 79,792	
Federal aid			\$ 1,323,637			
Property taxes				\$ 485		
Sales taxes						
Fines, forfeitures, and costs	\$ 4,015					
Interest						
Officers' fees	2,980	\$ 131				
Jail fees						
911 fees						
Ambulance fees						
Treasurer's commission						
Collector's commission						
Other						
TOTAL REVENUES	6,995	131	1,323,637	485	79,792	
Less: Treasurer's commission	149	3		10		
NET REVENUES	6,846	128	1,323,637	475	79,792	
EXPENDITURES						
Current:						
General government						
Law enforcement	7,306					\$ 717
Public safety						
Health					79,177	
Recreation and culture						
TOTAL EXPENDITURES	7,306				79,177	717
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(460)	128	1,323,637	475	615	(717)
OTHER FINANCING SOURCES (USES)						
Transfers in						
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	(460)	128	1,323,637	475	615	(717)
FUND BALANCES - JANUARY 1	460	6,452		1,317		963
FUND BALANCES - DECEMBER 31	\$ 0	\$ 6,580	\$ 1,323,637	\$ 1,792	\$ 615	\$ 246

IZARD 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, 2021
(UNAUDITED)

Schedule 2

	SPECIAL REVENUE FUNDS				
	Court Security Grant-Act 576	Comprehensive Opiod Abuse Program Category 4 Grant	Comprehensive Opiod Abuse Program Category 2 Grant	Communication Facilities and Equipment	Totals
REVENUES					
State aid					\$ 120,683
Federal aid		\$ 60,022	\$ 215,837		1,599,496
Property taxes					149,036
Sales taxes					685,379
Fines, forfeitures, and costs					73,696
Interest				\$ 14	5,036
Officers' fees				4,700	211,052
Jail fees				22,128	136,878
911 fees					260,036
Ambulance fees					276,889
Treasurer's commission					13,941
Collector's commission					33,738
Other					15,111
TOTAL REVENUES		60,022	215,837	26,842	3,580,971
Less: Treasurer's commission					32,028
NET REVENUES		60,022	215,837	26,842	3,548,943
EXPENDITURES					
Current:					
General government					154,833
Law enforcement				2,500	738,579
Public safety					235,064
Health		58,008	207,535		589,032
Recreation and culture					145,376
TOTAL EXPENDITURES		58,008	207,535	2,500	1,862,884
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES		2,014	8,302	24,342	1,686,059
OTHER FINANCING SOURCES (USES)					
Transfers in					8,213
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES		2,014	8,302	24,342	1,694,272
FUND BALANCES - JANUARY 1	\$ 14,266			17,209	1,657,754
FUND BALANCES - DECEMBER 31	\$ 14,266	\$ 2,014	\$ 8,302	\$ 41,551	\$ 3,352,026

IZARD COUNTY, ARKANSAS
NOTES TO SCHEDULES 1 AND 2
DECEMBER 31, 2021

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 commissions 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.
District Court Automation	Ark. Code Ann. § 16-13-704 established fund to receive district court installment fees to be used solely for district court-related technology.
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 costs of administering Ark. Const. amend. 79.
County Recorder's Cost	Ark. Code Ann. § 21-6-306 established fund to receive at least 25% of the fees collected by circuit clerks to be used to purchase, maintain, and operate automated records system.
County Public Library	Ark. Code Ann. § 13-2-404 established fund to account for property tax millage levied by the quorum court for the support, operation, and maintenance of the public library.
Child Support Cost	Ark. Code Ann. § 9-10-109 established fund to receive fees to offset administrative costs in the clerk's office.
Drug Control	Ark. Code Ann. § 5-64-505 established fund to receive asset forfeitures resulting from drug offense cases due to arresting agency.
Jail Operation and Maintenance	Izard County Ordinance no. 2001-5 (May 1, 2001) provides for the levy of a one-half of one percent sales and use tax as per election pursuant to Ark. Code Ann. § 26-73-113 to operate and maintain new or existing jail facilities. Ark. Code Ann. § 16-17-129 allows a county to levy an additional fine, not to exceed \$20. Funds shall be used exclusively to defray the cost of incarcerating county prisoners; construction, maintenance, and operation of the county jail; purchase and maintenance of jail equipment; and training, salaries, and certificate pay for jailers and deputy sheriffs. The County also deposits unrestricted jail fees to help fund jail expenditures.

IZARD COUNTY, ARKANSAS
NOTES TO SCHEDULES 1 AND 2
DECEMBER 31, 2021

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

<u>Fund Name</u>	<u>Fund Description</u>
Boating Safety	Ark. Code Ann. § 27-101-111 established fund to receive fees to be used for operating a patrol on the waterways within a 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.
Emergency Medical Services	Izard County Ordinance no. 2003-2 (October 7, 2003) established a fee of \$50 per household collected through property taxes pursuant to Act no. 51 of 1979 to provide for emergency medical services.
Public Defender	Ark. Code Ann. § 16-10-307 established the County Administration of Justice Fund which continued to finance this fund used for defense of indigents.
Adult Drug Court	Ark. Code Ann. § 16-98-304 established fund to receive program user fees set by drug court judges to be used for the benefit and administration of the drug court program.
Juvenile Probation	Ark. Code Ann. §§ 16-13-326, 9-27-367 established fund to receive juvenile fees, court costs, and fines to 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 expenses of the office of Circuit Clerk.
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 COVID-19 public health emergency.
Assessor Late Fee	Ark. Code Ann. § 26-26-201(d) established fund to ensure the proper collection and disbursement of late assessment fees; and for other purposes.
Tobacco Prevention Grant	Established by the Tobacco Master Settlement agreement between Attorney Generals of 46 states and major tobacco companies. Revenues are used for tobacco use prevention programs.
2020 Juvenile Officer Grant	Established to account for a grant received from the Administrative Office of the Courts for mileage reimbursement and technology upgrade for juvenile officers.
Drug Court	Established to account for a grant received from the Administrative Office of the Courts for graduation incentives.

IZARD COUNTY, ARKANSAS
NOTES TO SCHEDULES 1 AND 2
DECEMBER 31, 2021

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

<u>Fund Name</u>	<u>Fund Description</u>
Court Security Grant-Act 576	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.
Comprehensive Opiod Abuse Program Category 4 Grant	Established to track the revenues, expenditures, and/or appropriated transfers of federal assistance through the Comprehensive Opiod Abuse Program Category 4 Grant.
Comprehensive Opiod Abuse Program Category 2 Grant	Established to track the revenues, expenditures, and/or appropriated transfers of federal assistance through the Comprehensive Opiod Abuse Program Category 2 Grant.
Communication Facilities and Equipment	Ark. Code Ann. §§ 21-6-307, 12-41-105 established fund to receive 25% of sheriff's fees collected and phone commission funds to be used for communications equipment and repair and to train operations staff.

Treasurer's accounts consist primarily of funds held in the County Law Library Fund and commissions and property taxes not distributed to the appropriate agencies.

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

Sheriff's accounts consist primarily of fees settlement, bond, and evidence money.

County Clerk's accounts consist primarily of fees to be settled with the Treasurer and trust money awaiting disposition by the applicable court.

District Court accounts consist primarily of fines and costs not yet distributed to the county and/or state.

IZARD COUNTY, ARKANSAS
OTHER GENERAL INFORMATION
DECEMBER 31, 2021
(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 and property taxes 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.

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.

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.

IZARD COUNTY, ARKANSAS
OTHER GENERAL INFORMATION
DECEMBER 31, 2021
(UNAUDITED)

1. (Continued)

B. Basis of Accounting – Regulatory (Continued)

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.

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, and property taxes 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.

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.

IZARD COUNTY, ARKANSAS
OTHER GENERAL INFORMATION
DECEMBER 31, 2021
(UNAUDITED)

1. (Continued)

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.

G. Fund Balance Classification Policies and Procedures

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 fund balances at year-end.

2. **Details of Fund Balance Classifications**

Fund balance classifications at December 31, 2021, are composed of the following:

Description	General Fund	Road Fund	Other Funds in the Aggregate
Fund Balances:			
Restricted for:			
General government			\$ 1,650,799
Law enforcement			144,800
Highways and streets		\$ 740,288	
Public safety			141,184
Health			593,039
Recreation and culture			608,069
Total Restricted		<u>740,288</u>	<u>3,137,891</u>
Assigned to:			
General government	\$ 753,299		
Law enforcement			214,135
Public safety	3,987		
Total Assigned	<u>757,286</u>		<u>214,135</u>
Unassigned	<u>1,391,715</u>		
Totals	<u>\$ 2,149,001</u>	<u>\$ 740,288</u>	<u>\$ 3,352,026</u>

3. **Commitments**

Total commitments consist of the following at December 31, 2021:

	December 31, 2021
Long-term liabilities	<u>\$ 979,132</u>

IZARD COUNTY, ARKANSAS
OTHER GENERAL INFORMATION
DECEMBER 31, 2021
(UNAUDITED)

3. Commitments (Continued)

Long-term Liabilities

Long-term liabilities at December 31, 2021, are comprised of the following:

	December 31, 2021
<u>Direct Borrowings</u>	
Capital Lease dated December 9, 2020, with Tri-State Truck Center in the amount of \$594,574, with interest rate of 2.34% for the purchase of (4) four Mack Trucks. Monthly payments of \$5,969 for 36 months and a final payment of \$416,201. Payments are to be made from the Road Fund.	\$ 536,237
Capital Lease dated June 3, 2021, with John Deere Financial in the amount of \$471,016, with interest rate of 0.6% for the purchase of (3) three road graders. Monthly payments of \$4,247 for 59 months and a final payment of \$231,000. Payments are to be made from the Road Fund	442,895
Total Long-term liabilities	<u>\$ 979,132</u>

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

The County's outstanding lease purchases from direct borrowings of \$979,132 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.

Long-Term Debt Issued and Outstanding

Date of Issue	Date of Final Maturity	Rate of Interest	Amount Authorized and Issued	Debt Outstanding December 31, 2021	Maturities to December 31, 2021
<u>Direct Borrowings</u>					
12/9/20	1/30/24	2.34%	\$ 594,574	\$ 536,237	\$ 58,337
6/3/21	6/3/26	0.6%	471,016	442,895	28,121
Total Long-Term Debt			<u>\$ 1,065,590</u>	<u>\$ 979,132</u>	<u>\$ 86,458</u>

Changes in Long-Term Debt

	Balance January 01, 2021	Issued	Retired	Balance December 31, 2021
<u>Direct Borrowings</u>				
Capital leases	\$ 594,574	\$ 471,016	\$ 86,458	\$ 979,132

IZARD COUNTY, ARKANSAS
OTHER GENERAL INFORMATION
DECEMBER 31, 2021
(UNAUDITED)

3. Commitments (Continued)

Debt Service Requirements to Maturity

The County is obligated for the following amounts at December 31, 2021:

Years Ending December 31,	Direct Borrowings		
	Principal	Interest	Total
2022	\$ 104,107	\$ 14,235	\$ 118,342
2023	109,834	12,755	122,589
2024	464,389	2,774	467,163
2025	49,292	1,669	50,961
2026	251,510	724	252,234
Totals	<u>\$ 979,132</u>	<u>\$ 32,157</u>	<u>\$ 1,011,289</u>

4. Interfund Transfers

The General Fund transferred \$8,213 to Other Funds in the Aggregate (Public Defender) for supplemental funding.

5. Jointly Governed Organizations

White River Regional Library

Independence, Stone, Sharp, Cleburne, IZard, and Fulton Counties entered into an agreement in May 1978 in accordance with Ark. Code Ann. § 13-2-401 to establish the White River Regional Library. Initially, the parties agreed to the formation of a regional library for a period of two years. The Board's existence was continued from year to year thereafter, unless a participating member gave notice of cancellation 60 days prior to the end of the fiscal year. Independence County cancelled its membership in the White River Regional Library on April 10, 2016. The White River Regional Library Board is comprised of one board member from each of the participating counties. The County Library did not pay any regional library expenditures in 2021. Contact the White River Regional Library at P.O. Box 1107, Mountain View, AR 72560, to obtain financial statements.

White River Regional Solid Waste Management District

The County is a member of the White River Regional Solid Waste Management District. The District is a jointly governed organization comprised of Cleburne, Fulton, Independence, IZard, Jackson, Sharp, Stone, Van Buren, White and Woodruff Counties and participating cities within the aforementioned counties. Representatives are the respective county judges and mayors unless some other representative is appointed by the participating entity. IZard County did not make any payments to the White River Regional Solid Waste Management District in 2021.

6. 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.

IZARD COUNTY, ARKANSAS
OTHER GENERAL INFORMATION
DECEMBER 31, 2021
(UNAUDITED)

6. Arkansas Public Employees Retirement System (Continued)

Funding Policy

APERS has contributory and non-contributory plans. Contributory members are required by State law to contribute 5% of their salary. 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, 2021 (date of APERS Employer Allocation Report) were \$433,577.

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, 2021 (actuarial valuation date and measurement date) was \$1,089,649.

7. Capital Assets

The County's capital assets records are summarized below :

	December 31, 2021
Land	\$ 141,793
Buildings	3,402,273
Equipment	4,080,637
Total	<u>\$ 7,624,703</u>

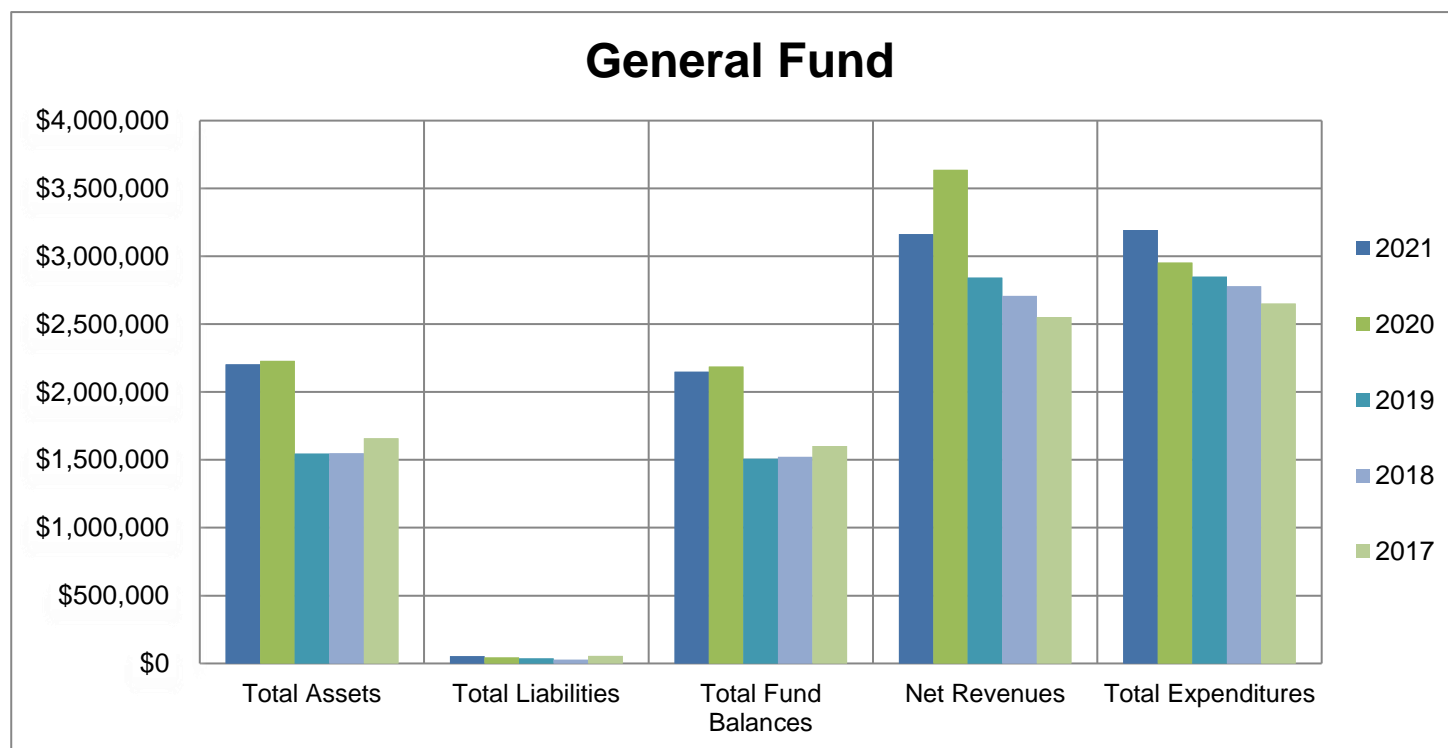
8. Corona Virus (COVID-19)

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). The County was awarded \$2,647,273 in federal aid from the American Rescue Plan Act of 2021, and as of report date, \$2,647,273 of this amount had been received. The extent of the impact of COVID-19 on financial statements for future reporting periods remains uncertain.

IZARD COUNTY, ARKANSAS
SCHEDULE OF SELECTED INFORMATION FOR THE LAST FIVE YEARS - GENERAL FUND - REGULATORY BASIS
DECEMBER 31, 2021
(UNAUDITED)

Schedule 3-1

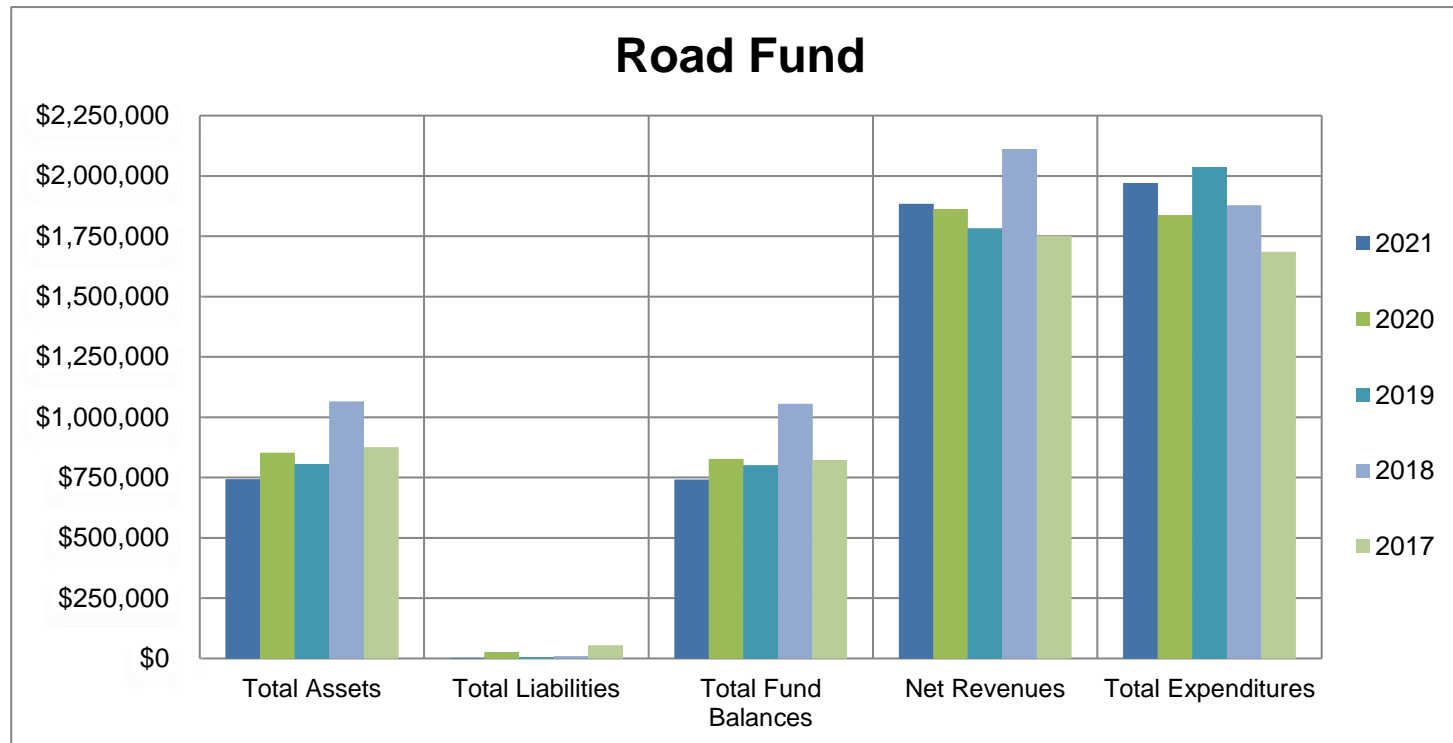
<u>General</u>	2021	2020	2019	2018	2017
Total Assets	\$ 2,203,005	\$ 2,230,093	\$ 1,544,720	\$ 1,549,189	\$ 1,657,918
Total Liabilities	54,004	42,918	36,694	26,570	54,650
Total Fund Balances	2,149,001	2,187,175	1,508,026	1,522,619	1,603,268
Net Revenues	3,163,527	3,637,681	2,842,774	2,707,199	2,552,576
Total Expenditures	3,193,488	2,952,540	2,849,066	2,778,644	2,652,423
Total Other Financing Sources/Uses	(8,213)	(5,992)	(8,301)	(9,204)	(8,951)



IZARD COUNTY, ARKANSAS
SCHEDULE OF SELECTED INFORMATION FOR THE LAST FIVE YEARS - ROAD FUND - REGULATORY BASIS
DECEMBER 31, 2021
(UNAUDITED)

Schedule 3-2

Road	2021	2020	2019	2018	2017
Total Assets	\$ 742,323	\$ 852,461	\$ 806,167	\$ 1,064,252	\$ 875,158
Total Liabilities	2,035	25,854	5,289	8,916	53,749
Total Fund Balances	740,288	826,607	800,878	1,055,336	821,409
Net Revenues	1,883,928	1,862,955	1,782,544	2,111,276	1,749,686
Total Expenditures	1,970,247	1,837,226	2,037,002	1,877,349	1,685,117
Total Other Financing Sources/Uses					



IZARD COUNTY, ARKANSAS
SCHEDULE OF SELECTED INFORMATION FOR THE LAST FIVE YEARS - OTHER FUNDS IN THE AGGREGATE - REGULATORY BASIS
DECEMBER 31, 2021
(UNAUDITED)

Schedule 3-3

Other Funds in the Aggregate	2021	2020	2019	2018	2017
Total Assets	\$ 3,639,176	\$ 1,886,454	\$ 1,691,292	\$ 1,572,349	\$ 1,636,413
Total Liabilities	287,150	228,700	240,585	190,854	267,443
Total Fund Balances	3,352,026	1,657,754	1,450,707	1,381,495	1,368,970
Net Revenues	3,548,943	1,795,368	1,546,598	1,535,592	1,486,154
Total Expenditures	1,862,884	1,594,313	1,485,687	1,525,269	1,546,716
Total Other Financing Sources/Uses	8,213	5,992	8,301	2,202	8,951

