

# **Marion County, Arkansas**

## **Regulatory Basis Financial Statements and Other Reports**

**December 31, 2021**

LEGISLATIVE JOINT AUDITING COMMITTEE

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# Arkansas

**Sen. David Wallace**  
Senate Chair  
**Sen. John Payton**  
Senate Vice Chair



**Rep. Jimmy Gazaway**  
House Chair  
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House Vice Chair

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

## **LEGISLATIVE JOINT AUDITING COMMITTEE** **ARKANSAS LEGISLATIVE AUDIT**

### **Independent Auditor's Report**

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

### **Report on the Audit of the Financial Statements**

#### ***Opinions***

We have audited the regulatory basis financial statements of Marion County, Arkansas (County), which are comprised of the Balance Sheet – Regulatory Basis for the general fund, road fund, and other funds in the aggregate as of December 31, 2021, and the related Statements of Revenues, Expenses, and Changes in Fund Balances and Budget and Actual – General and Road Funds – Regulatory Basis for the year then ended, and the related notes to the financial statements.

#### ***Unmodified Opinions on Regulatory Basis of Accounting***

In our opinion, the accompanying regulatory basis financial statements referred to above present fairly, in all material respects, the regulatory basis financial position of the general fund, road fund, and other funds in the aggregate of Marion County, Arkansas, as of December 31, 2021; the regulatory basis revenues, expenditures, and changes in net position; and the budgetary comparisons for the general fund and road fund for the year then ended, in accordance with the financial reporting provisions of Ark. Code Ann. § 10-4-412 described in Note 1.

#### ***Adverse Opinion on U.S. Generally Accepted Accounting Principles***

In our opinion, because of the significance of the matter discussed in the Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles section of our report, the accompanying regulatory basis financial statements referred to above do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of the general fund, road fund, and other funds in the aggregate of Marion County, Arkansas, as of December 31, 2021, or the revenues, expenditures, and changes in net position and, where applicable, cash flows thereof for the year then ended.

#### ***Basis for Opinions***

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Regulatory Basis Financial Statements section of our report. We are required to be independent of the County, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

#### ***Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles***

As described in Note 1 of the financial statements, the financial statements are prepared by the County on the basis of the financial reporting provisions of Ark. Code Ann. § 10-4-412, which is a basis of accounting other than accounting principles generally accepted in the United States of America, to meet the requirements permitted by the State of Arkansas.

The effects on the financial statements of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material and pervasive.

### ***Responsibilities of Management for the Financial Statements***

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the financial reporting provisions of Ark. Code Ann. § 10-4-412, as described in Note 1, to meet the requirements permitted by the State of Arkansas; this includes determining that the regulatory basis of accounting is an acceptable basis for the preparation of the financial statements in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatements, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

### ***Auditor's Responsibilities for the Audit of the Financial Statements***

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgement and maintain professional skepticism throughout the audit.
- Identify and assess the risk of material misstatements of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

### ***Supplementary Information***

Our audit was conducted for the purpose of forming opinions on the regulatory basis financial statements as a whole. The accompanying supplementary information listed in the table of contents is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the regulatory basis financial statements. The information has been subjected to the auditing procedures applied in the audit of the regulatory basis financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the regulatory basis financial statements or to the regulatory basis financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the accompanying supplementary information listed in the table of contents is fairly stated in all material respects, in relation to the regulatory basis financial statements as a whole on the basis of accounting described in Note 1.

### ***Other Information***

Management is responsible for the other information included in the report. The other information is comprised of the schedules listed in the table of contents but does not include the regulatory basis financial statements, supplemental information, and our auditor's reports thereon. Our opinions on the regulatory basis financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the regulatory basis financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

**Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated April 26, 2023, on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of the testing, and not to provide an opinion on the effectiveness of the County's internal control over financial reporting or on compliance. The report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.

ARKANSAS LEGISLATIVE AUDIT



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

Little Rock, Arkansas  
April 26, 2023  
LOCO04521

# Arkansas

Sen. David Wallace  
Senate Chair  
Sen. John Payton  
Senate Vice Chair



Rep. Jimmy Gazaway  
House Chair  
Rep. Richard Womack  
House Vice Chair

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

## LEGISLATIVE JOINT AUDITING COMMITTEE ARKANSAS LEGISLATIVE AUDIT

REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON  
AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

### Independent Auditor's Report

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the regulatory basis financial statements of the general fund, road fund, and other funds in the aggregate of Marion County, Arkansas (County), as of and for the year ended December 31, 2021, and the related notes to the financial statements, which collectively comprise the County's regulatory basis financial statements, and have issued our report thereon dated April 26, 2023. We issued an adverse opinion because the financial statements are prepared by the County on the basis of the financial reporting provisions of Ark. Code Ann. § 10-4-412, which is a basis of accounting other than accounting principles generally accepted in the United States of America. The effects on the financial statements of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material. However, with respect to the regulatory basis of accounting described in Note 1, our opinions on the general fund, road fund, and other funds in the aggregate were unmodified.

### Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the County's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

### Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulation, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

We also reported to management of the County in a separate letter dated April 26, 2023.

### **Purpose of This Report**

The purpose of this report is solely to described the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose. 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 "Timothy R. Jones".

Timothy R. Jones, CPA, CFF  
Deputy Legislative Auditor

Little Rock, Arkansas  
April 26, 2023

**Sen. David Wallace**  
Senate Chair  
**Sen. John Payton**  
Senate Vice Chair



**Rep. Jimmy Gazaway**  
House Chair  
**Rep. Richard Womack**  
House Vice Chair

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

## LEGISLATIVE JOINT AUDITING COMMITTEE ARKANSAS LEGISLATIVE AUDIT

### MANAGEMENT LETTER

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

The commentary contained in this letter relates to the following officials who held office during 2021:

County Judge: John Massey  
Treasurer: Carla Purdome  
Sheriff: Clinton Evans  
Tax Collector: Cathy Brightwell  
County/Circuit Clerk: Dawn Moffett  
Assessor: Tonya Eppes  
Library Director: Dana Scott  
District Court Clerk: Martha Moore

We would like to communicate the following items that came to our attention during this audit. The purpose of such comments is to provide constructive feedback and guidance, in an effort to assist management in maintaining a satisfactory level of compliance with the state constitution, laws and regulations, and to improve internal control. These matters were discussed previously with County officials during the course of our audit fieldwork and at the exit conference.

#### County Judge

1. The County disbursed funds totaling \$24,000 without a contract for services, in apparent conflict with Ark. Const. art. 12, § 5:
  - \$12,000 to an employee's spouse for bookkeeping services for the Marion County Fair Board. Additionally, the County did not obtain an authorizing ordinance for these payments, in conflict with Ark. Code Ann. § 14-14-1202.
  - \$8,000 to Marion County Senior Center.
  - \$4,000 to School of New Hope Marion County Special Education Center.
2. A review of selected credit card transactions revealed the following deficiencies:
  - Statements were not properly reconciled monthly to ensure all charges were documented and paid.
  - \$2,241 in undocumented charges.
  - \$1,033 in purchases for which a valid business purpose could not be substantiated. These purchases consisted of:
    - \$271 for t-shirts
    - \$192 for personalized tumblers
    - \$281 for food purchased from grocery stores and restaurant meals without overnight travel.
    - \$289 for hotel charges

A similar finding was issued in the previous report.
3. The County did not maintain claim documentation for expenditures totaling \$33,752.
4. Adequate supporting documentation was not maintained for employee premium pay of \$491,871 paid from the American Rescue Plan Act (ARPA) funds.
5. The portion of the County Judge's salary paid from the County Solid Waste Fund exceeded thirty-four percent and at least one-third was not paid from the County General Fund, in noncompliance with Ark. Code Ann. § 14-14-811.
6. We noted the following during review of County appropriations, in noncompliance with Ark. Code Ann. §§ 14-14-904 - 14-14-907, 14-20-103 - 14-20-104:
  - County appropriation amendments were not presented to and approved by the Quorum Court.
  - Appropriation amendment ordinances passed by the Quorum Court were not posted to the appropriations journal accurately, or in a timely manner.
  - Budgets were not adopted for all Special Revenue Funds.

The failure to process appropriations and amendments accurately and in a timely manner does not allow for accurate monthly reporting to the Quorum Court.

### County Judge (Continued)

7. The governing body did not review the prior report and accompanying comments at the first regularly scheduled meeting following receipt of the report, as required by Ark. Code Ann. § 10-4-418.
8. Competitive bids were not solicited or waived for two purchases of equipment totaling \$374,248, in noncompliance with Ark. Code Ann. §§ 14-22-101 - 14-22-115. Additionally, bidding procedures were not properly followed for a road construction project in the amount of \$107,885, in noncompliance with Ark. Code Ann. §§ 22-9-201 - 22-9-203.
9. Fixed asset records were not properly maintained, as required by Ark. Code Ann. § 14-25-106. Similar issues were noted in the previous four reports dating back to 2017.

### Sheriff

1. The Sheriff's Office did not pay over to the County Treasurer, on the first of each month, or within ten working days thereafter, all funds belonging to the County from the Circuit Account, in noncompliance with Ark. Code Ann. § 26-39-201. A similar finding was noted in the previous three reports dating back to 2018.
2. The following was noted during an analysis of the Sheriff's Commissary bank account:
  - Cash receipts and disbursements journals were not prepared.
  - Bank reconciliations were not prepared.
  - The ending balance of \$81,723 was not identified. A similar finding was noted in the previous three reports dating back to 2018.

This letter is intended solely for the information and use of the Legislative Joint Auditing Committee, the Quorum Court and County 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



Timothy R. Jones, CPA, CFF  
Deputy Legislative Auditor

Little Rock, Arkansas  
April 26, 2023

MARION COUNTY, ARKANSAS  
BALANCE SHEET - REGULATORY BASIS  
DECEMBER 31, 2021

Exhibit A

	General	Road	Other Funds in the Aggregate
ASSETS			
Cash and cash equivalents	\$ 2,097,658	\$ 1,682,363	\$ 6,912,032
Accounts receivable	143,506	18,971	118,332
	<u>2,241,164</u>	<u>1,701,334</u>	<u>7,030,364</u>
TOTAL ASSETS	<u>\$ 2,241,164</u>	<u>\$ 1,701,334</u>	<u>\$ 7,030,364</u>
LIABILITIES AND FUND BALANCES			
Liabilities:			
Accounts payable	\$ 20,009	\$ 31,878	\$ 101,907
Settlements pending			793,783
Total Liabilities	<u>20,009</u>	<u>31,878</u>	<u>895,690</u>
Fund Balances:			
Restricted		1,584,456	4,697,445
Committed	454	85,000	919,362
Assigned	2,335		539,304
Unassigned	2,218,366		(21,437)
Total Fund Balances	<u>2,221,155</u>	<u>1,669,456</u>	<u>6,134,674</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 2,241,164</u>	<u>\$ 1,701,334</u>	<u>\$ 7,030,364</u>

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

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

Exhibit B

	General	Road	Other Funds in the Aggregate
REVENUES			
State aid	\$ 577,274	\$ 1,679,174	\$ 226,633
Federal aid	258,500	432,703	1,903,631
Property taxes	1,057,209	515,427	180,709
Sales taxes			3,109,863
Fines, forfeitures, and costs	117,877		91,486
Interest	10,555	12,950	32,548
Officers' fees	35,542		198,792
Sanitation fees	252		188,711
911 fees			336,902
Jail fees	40,157		491,485
Law enforcement services			147,136
Treasurer's commission	86,545		19,196
Collector's commission	169,249		43,253
Taxes apportioned - Assessor's salary and expense	217,108		
Other	134,611	13,666	112,679
TOTAL REVENUES	2,704,879	2,653,920	7,083,024
Less: Treasurer's commission	27,672	25,479	43,666
NET REVENUES	2,677,207	2,628,441	7,039,358
EXPENDITURES			
Current:			
General government	949,144		532,011
Law enforcement	430,301		1,857,582
Highways and streets	9,077	2,097,643	449,903
Public safety	45,353		515,578
Sanitation	837		360,131
Health	27,478		5,000
Recreation and culture	36,141		240,029
Social services	56,590		2,769
Economic development			205,220
Total Current	1,554,921	2,097,643	4,168,223
Debt Service:			
Bond principal			835,000
Bond interest and other charges			203,825
Lease principal		3,660	
Lease interest		539	
Note principal		71,278	15,074
Note interest		21,232	2,079
TOTAL EXPENDITURES	\$ 1,554,921	\$ 2,194,352	\$ 5,224,201

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

	General	Road	Other Funds in the Aggregate
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	1,122,286	434,089	1,815,157
OTHER FINANCING SOURCES (USES)			
Transfers in		85,000	389,689
Transfers out	(389,689)		(85,000)
TOTAL OTHER FINANCING SOURCES (USES)	(389,689)	85,000	304,689
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	732,597	519,089	2,119,846
FUND BALANCES - JANUARY 1	1,488,558	1,150,367	4,014,828
FUND BALANCES - DECEMBER 31	\$ 2,221,155	\$ 1,669,456	\$ 6,134,674

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

MARION 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

Exhibit C

	General			Road		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES						
State aid	\$ 515,700	\$ 577,274	\$ 61,574	\$ 1,499,000	\$ 1,679,174	\$ 180,174
Federal aid	209,000	258,500	49,500	15,825	432,703	416,878
Property taxes	1,027,990	1,057,209	29,219	446,000	515,427	69,427
Fines, forfeitures, and costs	225,695	117,877	(107,818)			
Interest	2,000	10,555	8,555	12,500	12,950	450
Officers' fees	34,400	35,542	1,142			
Sanitation fees		252	252			
Jail fees	1,700	40,157	38,457			
Treasurer's commission	125,000	86,545	(38,455)			
Collector's commission	200,000	169,249	(30,751)			
Taxes apportioned - Assessor's salary and expense	230,000	217,108	(12,892)			
Other	164,450	134,611	(29,839)	17,000	13,666	(3,334)
TOTAL REVENUES	2,735,935	2,704,879	(31,056)	1,990,325	2,653,920	663,595
Less: Treasurer's commission		27,672	(27,672)		25,479	(25,479)
NET REVENUES	2,735,935	2,677,207	(58,728)	1,990,325	2,628,441	638,116
EXPENDITURES						
Current:						
General government	1,292,182	949,144	343,038			
Law enforcement	374,932	430,301	(55,369)			
Highways and streets		9,077	(9,077)	2,587,340	2,097,643	489,697
Public safety	110,644	45,353	65,291			
Sanitation		837	(837)			
Health	50,800	27,478	23,322			
Recreation and culture	33,519	36,141	(2,622)			
Social services	60,391	56,590	3,801			
Total Current	1,922,468	1,554,921	367,547	2,587,340	2,097,643	489,697
Debt Service:						
Lease principal					3,660	(3,660)
Lease interest					539	(539)
Note principal					71,278	(71,278)
Note interest					21,232	(21,232)
TOTAL EXPENDITURES	1,922,468	1,554,921	367,547	2,587,340	2,194,352	392,988

MARION 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

Exhibit C

	General			Road		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ 813,467	\$ 1,122,286	\$ 308,819	\$ (597,015)	\$ 434,089	\$ 1,031,104
OTHER FINANCING SOURCES (USES)						
Transfers in				20,000	85,000	65,000
Transfers out	(542,392)	(389,689)	152,703			
TOTAL OTHER FINANCING SOURCES (USES)	(542,392)	(389,689)	152,703	20,000	85,000	65,000
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	271,075	732,597	461,522	(577,015)	519,089	1,096,104
FUND BALANCES - JANUARY 1		1,488,558	1,488,558	1,150,420	1,150,367	(53)
FUND BALANCES - DECEMBER 31	\$ 271,075	\$ 2,221,155	\$ 1,950,080	\$ 573,405	\$ 1,669,456	\$ 1,096,051

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

MARION COUNTY, ARKANSAS  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2021

**NOTE 1: Summary of Significant Accounting Policies**

**A. Financial Reporting Entity**

The County is a political subdivision of the state governed by an elected quorum court. The reporting entity includes all the funds of the County.

**B. 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 disaster funds 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. See Schedules 1 and 2 for Special Revenue Funds as reported with other funds in the aggregate.

**Debt Service Funds** - Debt Service Funds are used to account for and report financial resources that are restricted, committed, or assigned to expenditure for principal and interest. See Schedules 1 and 2 for the Debt Service Fund 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). See Schedule 1 for Custodial Funds as reported with other funds in the aggregate.

MARION COUNTY, ARKANSAS  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2021

**NOTE 1: Summary of Significant Accounting Policies (Continued)**

**C. 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 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.

**D. 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, certificates of deposit, and money market funds.

Settlements Pending

Settlements pending are considered fines, forfeitures, costs, commissions, fees, taxes, 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. Committed fund balance – amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the Quorum Court.
3. 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.
4. 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.

**E. 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.

MARION COUNTY, ARKANSAS  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2021

**NOTE 1: Summary of Significant Accounting Policies (Continued)**

**F. 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 except for the Transfer Station Electronic Grant, Oakland/Promiseland State Grant, Association of Arkansas Counties Automated Records System, Library DVD Shelves Grant, and the Local Law Enforcement Block Grant funds.

**G. 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.

The County does not have a policy addressing whether it considers restricted or unrestricted amounts to have been spent when an expenditure is incurred for purposes for which both restricted and unrestricted amounts are available. For classification of fund balance amounts, restricted resources are considered spent before unrestricted. The County does not have a policy addressing which resources to use within the unrestricted fund balance when committed, assigned, or unassigned fund balances are available. 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.

**NOTE 2: Cash Deposits with Financial Institutions**

Cash deposits are carried at cost (carrying value). A comparison of the bank balance and carrying value is as follows:

	Carrying Amount	Bank Balance
Insured (FDIC)	\$ 2,321,969	\$ 2,321,935
Collateralized:		
Collateral held by the County's agent, pledging bank or pledging bank's trust department or agent in the County's name	8,368,029	9,074,924
Total Deposits	<u>\$ 10,689,998</u>	<u>\$ 11,396,859</u>

The above total deposits do not include cash on hand of \$2,055.

**NOTE 3: Legal or Contractual Provisions for Deposits and Investments**

State law generally requires that county funds be deposited in federally insured banks located in the State of Arkansas. The county deposits may be in the form of checking accounts, savings accounts, and time deposits. Public funds may be invested in eligible investment securities having a maturity of not longer than 5 years from the date of acquisition unless, as documented at the time of acquisition, the investment is to fund or support a specific purpose and there are no expectations that the investment will be sold before maturity; an Arkansas bank certificate of deposit; an account established by a local government joint investment trust; or an Arkansas financial institution repurchase agreement for eligible investment securities in which the seller agrees to repurchase the investment at a price including interest earned during the holding period as determined by the repurchase agreement.

MARION COUNTY, ARKANSAS  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2021

**NOTE 4: Accounts Receivable**

The accounts receivable balance at December 31, 2021, is composed of the following:

Description	General Fund	Road Fund	Other Funds in the Aggregate
Property taxes	\$ 6,228		
Fines, forfeitures, and costs	7,866		\$ 2,000
Interest	10		
Officers' fees	2,152		16,882
Sanitation fees			12,235
911 fees			6,964
Jail fees	3,600		46,044
Treasurer's commission	86,545		
Taxes apportioned - Assessor's salary and expense	10,092		
Other	4,192		12,985
Treasurer's commission charged	22,821	\$ 18,971	21,222
Totals	<u>\$ 143,506</u>	<u>\$ 18,971</u>	<u>\$ 118,332</u>

**NOTE 5: Accounts Payable**

The accounts payable balance at December 31, 2021, is composed of the following:

Description	General Fund	Road Fund	Other Funds in the Aggregate
Vendor payables	\$ 15,024	\$ 31,878	\$ 101,907
Salaries payable	4,985		
Totals	<u>\$ 20,009</u>	<u>\$ 31,878</u>	<u>\$ 101,907</u>

MARION COUNTY, ARKANSAS  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2021

**NOTE 6: 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			\$ 1,578,195
Law enforcement			778,919
Highways and streets		\$ 1,584,456	17
Public safety			93,433
Sanitation			149,965
Recreation and culture			848,008
Debt service			1,248,908
Total Restricted		<u>1,584,456</u>	<u>4,697,445</u>
Committed for:			
General government			9,250
Law enforcement	\$ 454		20,726
Highways and streets		85,000	529,202
Public safety			129,258
Sanitation			227,476
Capital outlay			3,450
Total Committed	<u>454</u>	<u>85,000</u>	<u>919,362</u>
Assigned to:			
General government			384,375
Law enforcement	2,335		
Sanitation			154,929
Total Assigned	<u>2,335</u>		<u>539,304</u>
Unassigned	<u>2,218,366</u>		<u>(21,437)</u>
Totals	<u>\$ 2,221,155</u>	<u>\$ 1,669,456</u>	<u>\$ 6,134,674</u>

**NOTE 7: Deficit Fund Balances**

The following funds have deficit fund balances as of December 31, 2021:

	December 31, 2021
Other Funds in the Aggregate:	
Special Revenue Funds:	
Sales Tax - Law Enforcement	\$ (3,017)
Reappraisal Cost	<u>(18,420)</u>
Total	<u>\$ (21,437)</u>

MARION COUNTY, ARKANSAS  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2021

**NOTE 8: Legal Debt Limit**

A. Property Tax Secured Bonded Debt

The County is subject to a constitutional limitation for bonded indebtedness equal to 10% of the total assessed value for tax purposes of real and personal property as determined by the last tax assessment. At December 31, 2021, the legal debt limit for bonded debt was \$23,634,963. There were no property tax secured bond issues.

B. Short-term Financing Obligations

The County is subject to a constitutional limitation for short-term financing obligations equal to 2.5% of the assessed value of taxable property within the County as determined by the last tax assessment. At December 31, 2021, the legal debt limit for short-term financing obligations was \$6,290,166. The amount of short-term financing obligations was \$986,943, leaving a legal debt margin of \$5,303,223.

**NOTE 9: Commitments**

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

	December 31, 2021
	<hr/>
Long-term liabilities	\$ 6,541,943
Noncancellable leases	<hr/> 99,760
	<hr/>
Total Commitments	<u><u>\$ 6,641,703</u></u>

MARION COUNTY, ARKANSAS  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2021

**NOTE 9: Commitments (Continued)**

Long-term Liabilities

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

	December 31, 2021
<u>Bonds</u>	
Sales and Use Tax Bonds, Series 2017, dated February 23, 2017, in the amount of \$8,165,000 due in annual installments of \$245,000 to \$565,000 plus interest originally payable through March 1, 2036; interest rates from 2.5% to 3.5%. Payments are to be made from the Debt Service Fund. Additional principal payments are made with surplus sales tax collections. The final maturity of the bonds as of December 31, 2021 is 2033.	\$ 5,555,000
<u>Direct Borrowings</u>	
Promissory note dated March 22, 2021, with Anstaff Bank in the amount of \$139,117 with an interest rate of 2.89% for the purchase of a 2020 John Deere Cab Tractor. Monthly payments of \$2,495 for 60 months. Payments are to be made from the Road Fund.	119,516
Promissory note dated April 21, 2021, with Arvest Bank in the amount of \$119,943 with an interest rate of 2.75% for the purchase of a 2018 Kubota Tractor and side boom. Monthly payments of \$2,144 for 59 months, and one final payment of \$2,005. Payments are to be made from the Sales Tax - Road Fund.	104,869
Promissory note dated April 20, 2021, with Anstaff Bank in the amount of \$568,213 with an interest rate of 2.89% to refinance three (3) John Deere Motor Graders originally financed with First Service Bank. Monthly payments of \$5,992 for 59 months, and one final balloon payment of \$277,079. Payments are to be made from the Road Fund.	531,087
Lease-purchase agreement with Arvest Equipment Finance in the amount of \$235,131, entered into on November 16, 2021, for the purchase of a Caterpillar 150 JOY17 Motor Grader to be repaid with 60 monthly payments of \$4,199 beginning December 16, 2021. The interest rate is 2.75%. Payments are to be made from the Road Fund.	231,471
Total Direct Borrowings	986,943
Total Long-term liabilities	\$ 6,541,943

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

The County's outstanding bonds payable of \$5,555,000 contain a provision that in an event of default, the Trustee may, and upon written request of the owners of not less than 10% in principal amount of the bonds then outstanding shall, by proper suit compel the performance of the duties of the officials of the County and officials of the State to take any action or obtain any proper relief in law or equity available under the Constitution and laws of the State.

The County's outstanding notes and lease-purchase from direct borrowings of \$986,943 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 vest or accumulate. The amount of compensated absences was not determined.

MARION COUNTY, ARKANSAS  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2021

**NOTE 9: Commitments (Continued)**

Long-Term Debt Issued and Outstanding

Date of Issue	Date of Final Maturity	Rate of Interest	Amount Authorized and Issued	Debt Outstanding January 00, 1900	Maturities to January 00, 1900
<u>Bonds</u>					
2/23/17	3/1/33	2.5 - 3.5%	\$ 8,165,000	\$ 5,555,000	\$ 2,610,000
<u>Direct Borrow ings</u>					
3/22/21	3/20/26	2.89%	139,117	119,516	19,601
4/21/21	4/21/26	2.75%	119,943	104,869	15,074
4/20/21	4/20/26	2.89%	568,213	531,087	37,126
11/16/21	11/16/26	2.75%	235,131	231,471	3,660
Total Direct Borrow ings			1,062,404	986,943	75,461
Total Long-Term Debt			\$ 9,227,404	\$ 6,541,943	\$ 2,685,461

Changes in Long-Term Debt

	Balance January 01, 2021	Issued	Retired	Balance December 31, 2021
Bonds payable	\$ 6,390,000	\$ 0	\$ 835,000	\$ 5,555,000
<u>Direct Borrow ings</u>				
Notes payable	570,586	\$ 827,273	642,387 *	755,472
Capital leases		235,131	3,660	231,471
Total Direct Borrow ings	570,586	1,062,404	646,047	986,943
Total Long-Term Debt	\$ 6,960,586	\$ 1,062,404	\$ 1,481,047	\$ 6,541,943

\* Includes early retirement of debt of \$556,035 refinanced in the note payable dated April 20, 2021.

Debt Service Requirements to Maturity

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

Years Ending December 31,	Bonds			Direct Borrow ings		
	Principal	Interest	Total	Principal	Interest	Total
2022	\$ 930,000	\$ 171,306	\$1,101,306	\$ 151,628	\$ 26,341	\$ 177,969
2023	385,000	146,981	531,981	156,006	21,963	177,969
2024	395,000	135,281	530,281	160,473	17,497	177,970
2025	405,000	123,028	528,028	165,144	12,825	177,969
2026	420,000	110,138	530,138	353,692	3,476	357,168
2027 - 2031	2,305,000	329,044	2,634,044			
2032 - 2033	715,000	18,919	733,919			
Totals	\$5,555,000	\$1,034,697	\$6,589,697	\$ 986,943	\$ 82,102	\$1,069,045

MARION COUNTY, ARKANSAS  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2021

**NOTE 9: Commitments (Continued)**

Noncancellable Leases

The County entered into a noncancellable lease agreement for four road graders on September 16, 2019. Terms of the lease are monthly rental payments of \$7,981 for 36 months. At the end of the lease term, the County will return the road graders to the lessor.

The County entered into a noncancellable lease agreement for a road grader on February 10, 2020. Terms of the lease are monthly rental payments of \$1,995 for 36 months. At the end of the lease term, the County will return the road grader to the lessor.

The County is obligated for the following amounts for the next five years:

<u>Year</u>	<u>December 31, 2021</u>
2022	\$ 95,770
2023	3,990
Total	<u>\$ 99,760</u>

Rental expense for 2021 was \$138,123.

**NOTE 10: Interfund Transfers**

General Fund transferred \$389,689 to Other Funds in the Aggregate (County Building Improvement \$200,000 and Sales Tax – Law Enforcement \$189,689) for operating purposes. Other Funds in the Aggregate (Sales Tax – Road) transferred \$85,000 to Road Fund for operating purposes.

**NOTE 11: Subsequent Events**

On March 30, 2022, the County executed a \$209,414 note payable for the purchase of a Sany motor grader.

In September 2022, the County agreed to upgrade its Emergency 911 system at a cost of \$408,245 utilizing American Rescue Plan funds. On September 14, 2022 the County paid \$204,123 to A&W Communications, Inc. for half the cost of the equipment and labor related to the system upgrade. The remainder of the cost has not been paid as of the end of audit fieldwork.

On December 15, 2022, the County executed a \$847,123 note payable for the purchase of four Sany motor graders.

The County entered into a contract with Delta Mass Appraisal Services, Inc. on January 14, 2022, for a county-wide reappraisal. The County is obligated for 60 monthly payments of \$10,529 for a total of \$631,750 beginning February 25, 2022. Contract expense for 2021 on a previous contract dated November 10, 2016 was \$140,073.

**NOTE 12: Pledged Revenues**

The County pledged future .25% and .50% sales and use taxes to repay \$8,165,000 in bonds that were issued in 2017 to provide funding for the construction of a new county jail and law enforcement facility. Total principal and interest remaining on the bonds are \$5,555,000 and \$1,034,697, respectively, payable through March 1, 2033. For 2021, principal and interest paid were \$835,000 and \$200,375, respectively.

The Debt Service Fund received \$1,085,442 in sales taxes in 2021. Any sales taxes collected in excess of debt service payments on these bonds is permitted to be used for any lawful purpose.

MARION COUNTY, ARKANSAS  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2021

**NOTE 13: Jointly Governed Organizations**

Ozark Mountain Solid Waste District

The County is a member of the Ozark Mountain Solid Waste District. The District is a jointly governed organization comprised of representatives from Baxter, Boone, Carroll, Marion, Newton, and Searcy 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. No payments were made by the County in 2021 to Ozark Solid Waste District.

Service fees billed and collected on property tax statements in prior years were placed into trust with the Marion County Circuit Clerk in December 2020, as directed by the Circuit Court of Marion County in Case No. 45CV-18-78. These funds will remain in trust until further instruction from the court.

Fourteenth Judicial Drug Task Force

The Prosecuting Attorney of the Fourteenth Judicial District, the Sheriffs' Departments of Baxter, Boone, Marion, and Newton Counties, and the Police Departments of Harrison and Mountain Home entered into an agreement to establish the Fourteenth Judicial Drug Task Force. Funding was provided through a Drug Law Enforcement Program grant applied for by the Prosecuting Attorney of the Fourteenth Judicial District. Financial statements of the Fourteenth Judicial Drug Task Force are not available.

**NOTE 14: Risk Management**

The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; and natural disasters. These risks are covered by commercial insurance purchased from independent third parties and participation in a public entity risk pool. The amount of settlements, if any, has not exceeded the insurance coverage for each of the past three years. There were no significant reductions in insurance coverage in the major categories of risk from coverage in the prior year.

The County participates in the Association of Arkansas Counties Program (public entity risk pools) for coverage in the following areas:

Workers' Compensation - This program provides statutory benefits for losses incurred by County officials, employees, and volunteer fire fighters while performing work for the County. Rates for counties participating in this program are revised annually based on the cost experience of the particular county or group as determined by the Workers' Compensation Commission.

Property Program – This program is a blanket policy with coverage up to \$1,100,000,000 for any one loss with a \$1,000 deductible. The County shall pay into the program each year a charge established by the Risk Management Fund Board for covered county property.

Vehicle Program

A. Liability - This program may pay all sums the County legally must pay as damages because of bodily injury, death, or property damage to which this agreement applies involving a covered county vehicle and for which the County is liable. The limit of payment by the program is \$25,000 for bodily injury per person, \$50,000 for bodily injury per accident, and \$25,000 for property damage per accident. The County shall pay into the program each year a charge established annually by the Risk Management Fund Board for covered county vehicles owned or leased by the County.

B. Physical Damage - This program covers vehicles (excluding mobile equipment) which are the property of the participating county. Property is valued at the full cost to repair or replace the property after deduction for depreciation. Loss amounts payable will be reduced by the deductible amount of \$500 per occurrence. The County agrees to pay into the program each year a service charge established annually by the Risk Management Fund Board for covered property.

General Liability Program - The program shall provide legal defense in civil rights suits against the county government of a participating county and pay judgments imposed on County officials and employees and the county government and county-formed boards and commissions. Coverage is limited to \$350,000 per case with an annual aggregate of \$350,000. The County agrees to pay into the program each year a rate established by the Risk Management Fund Board. Each county also agrees to pay the first \$500 of the aggregate cost for all expenses on each lawsuit.

MARION COUNTY, ARKANSAS  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2021

**NOTE 14: Risk Management (Continued)**

The County also participates in the Self-Insured Fidelity Bond Program administered by the Governmental Bonding Board. This program covers actual losses sustained by the participating entity through any fraudulent or dishonest act or acts committed by any of the officials or employees, acting alone or in collusion with others, during the bond period to an amount not exceeding the lesser of \$300,000 or the amount of the bond. Premiums for coverage are determined by the State Risk Manager and approved by the Board. These premiums are paid by the State Treasurer from funds withheld from the County Aid Fund. There is a \$2,500 deductible per occurrence.

**NOTE 15: 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](http://www.apers.org).

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 \$491,776.

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 \$1,235,911.

**NOTE 16: 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 \$3,242,614 in federal aid from the American Rescue Plan Act of 2021, and as of report date, \$3,242,614 of this amount had been received. The extent of the impact of COVID-19 on financial statements for future reporting periods remains uncertain.

**NOTE 17: Federal Funds Program Compliance**

The Corona Virus State and Local Fiscal Recovery Funds Program (CSLFRF) of Marion County was in the process of being examined in accordance with requirements for an alternative CSLFRF compliance examination engagement and therefore, any instances of noncompliance with federal grant requirements have not been determined. Disbursements that are not in accordance with the federal program requirements are subject to reimbursement by the County.

MARION COUNTY, ARKANSAS  
COMBINING BALANCE SHEET - OTHER FUNDS IN THE AGGREGATE -  
REGULATORY BASIS  
DECEMBER 31, 2021

Schedule 1

	SPECIAL REVENUE FUNDS						
	Sales Tax - Law Enforcement	Sales Tax - Road	Sales Tax - Solid Waste	Sales Tax - Fire Departments	Treasurer's Automation	Collector's Automation	Circuit Court Automation
ASSETS							
Cash and cash equivalents	\$ 7,862	\$ 538,342	\$ 509,987	\$ 98,288	\$ 15,966	\$ 167,804	\$ 75,325
Accounts receivable	3,482	11,234	16,330			5,636	712
TOTAL ASSETS	<u>\$ 11,344</u>	<u>\$ 549,576</u>	<u>\$ 526,317</u>	<u>\$ 98,288</u>	<u>\$ 15,966</u>	<u>\$ 173,440</u>	<u>\$ 76,037</u>
LIABILITIES AND FUND BALANCES							
Liabilities:							
Accounts payable	\$ 14,361	\$ 20,374	\$ 12,049		\$ 97		
Settlements pending							
Total Liabilities	<u>14,361</u>	<u>20,374</u>	<u>12,049</u>		<u>97</u>		
Fund Balances:							
Restricted			131,863		15,869	\$ 173,440	\$ 76,037
Committed		529,202	227,476	\$ 98,288			
Assigned			154,929				
Unassigned	(3,017)						
Total Fund Balances	<u>(3,017)</u>	<u>529,202</u>	<u>514,268</u>	<u>98,288</u>	<u>15,869</u>	<u>173,440</u>	<u>76,037</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 11,344</u>	<u>\$ 549,576</u>	<u>\$ 526,317</u>	<u>\$ 98,288</u>	<u>\$ 15,966</u>	<u>\$ 173,440</u>	<u>\$ 76,037</u>

MARION COUNTY, ARKANSAS  
COMBINING BALANCE SHEET - OTHER FUNDS IN THE AGGREGATE -  
REGULATORY BASIS  
DECEMBER 31, 2021

Schedule 1

SPECIAL REVENUE FUNDS							
	District Court Automation	Assessor's Amendment no. 79	Recorder's Cost	County Library	County Clerk Operating (Cost Fund)	Reappraisal Cost	Child Support Cost
ASSETS							
Cash and cash equivalents	\$ 34,289	\$ 16,046	\$ 212,064	\$ 580,373	\$ 2,595	\$ 10,138	\$ 4,024
Accounts receivable	254	1,350	15,963		32		
TOTAL ASSETS	<u>\$ 34,543</u>	<u>\$ 17,396</u>	<u>\$ 228,027</u>	<u>\$ 580,373</u>	<u>\$ 2,627</u>	<u>\$ 10,138</u>	<u>\$ 4,024</u>
LIABILITIES AND FUND BALANCES							
Liabilities:							
Accounts payable				\$ 6,995		\$ 28,558	
Settlements pending							
Total Liabilities				<u>6,995</u>		<u>28,558</u>	
Fund Balances:							
Restricted	\$ 34,543	\$ 17,396	\$ 228,027	573,378	\$ 2,627		\$ 4,024
Committed							
Assigned							
Unassigned						(18,420)	
Total Fund Balances	<u>34,543</u>	<u>17,396</u>	<u>228,027</u>	<u>573,378</u>	<u>2,627</u>	<u>(18,420)</u>	<u>4,024</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 34,543</u>	<u>\$ 17,396</u>	<u>\$ 228,027</u>	<u>\$ 580,373</u>	<u>\$ 2,627</u>	<u>\$ 10,138</u>	<u>\$ 4,024</u>

MARION COUNTY, ARKANSAS  
COMBINING BALANCE SHEET - OTHER FUNDS IN THE AGGREGATE -  
REGULATORY BASIS  
DECEMBER 31, 2021

Schedule 1

SPECIAL REVENUE FUNDS							
	Communication Facility and Equipment	Breathalyzer	Jail Operation and Maintenance (Jail Sales Tax)	Boating Safety	CMRS 911 Board (Commercial Mobile Radio Service)	Public Defender	Drug Court Program
ASSETS							
Cash and cash equivalents	\$ 64,850	\$ 31,170	\$ 358,017	\$ 23,811	\$ 117,706	\$ 11,626	\$ 776
Accounts receivable			53,088		9,937		
TOTAL ASSETS	<u>\$ 64,850</u>	<u>\$ 31,170</u>	<u>\$ 411,105</u>	<u>\$ 23,811</u>	<u>\$ 127,643</u>	<u>\$ 11,626</u>	<u>\$ 776</u>
LIABILITIES AND FUND BALANCES							
Liabilities:							
Accounts payable			\$ 8,969		\$ 3,825	\$ 2,264	
Settlements pending							
Total Liabilities			<u>8,969</u>		<u>3,825</u>	<u>2,264</u>	
Fund Balances:							
Restricted	\$ 64,850	\$ 31,170	402,136	\$ 23,811	92,848	9,362	\$ 776
Committed					30,970		
Assigned							
Unassigned							
Total Fund Balances	<u>64,850</u>	<u>31,170</u>	<u>402,136</u>	<u>23,811</u>	<u>123,818</u>	<u>9,362</u>	<u>776</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 64,850</u>	<u>\$ 31,170</u>	<u>\$ 411,105</u>	<u>\$ 23,811</u>	<u>\$ 127,643</u>	<u>\$ 11,626</u>	<u>\$ 776</u>

MARION COUNTY, ARKANSAS  
COMBINING BALANCE SHEET - OTHER FUNDS IN THE AGGREGATE -  
REGULATORY BASIS  
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Schedule 1

SPECIAL REVENUE FUNDS							
	Emergency Vehicle	Circuit Court Juvenile Division (Juvenile Probation)	County Law Library	Assessor's Late Assessment Fee	Transfer Station Waste Tire	Planning Board	County Building Improvement
ASSETS							
Cash and cash equivalents	\$ 18,938	\$ 31,027	\$ 28,903	\$ 3,300	\$ 502	\$ 9,250	\$ 384,488
Accounts receivable	214	100					
<b>TOTAL ASSETS</b>	<b>\$ 19,152</b>	<b>\$ 31,127</b>	<b>\$ 28,903</b>	<b>\$ 3,300</b>	<b>\$ 502</b>	<b>\$ 9,250</b>	<b>\$ 384,488</b>
LIABILITIES AND FUND BALANCES							
Liabilities:							
Accounts payable			\$ 622				\$ 113
Settlements pending							
<b>Total Liabilities</b>			<b>622</b>				<b>113</b>
Fund Balances:							
Restricted	\$ 19,152	\$ 31,127	28,281	\$ 3,300	\$ 502		
Committed						\$ 9,250	
Assigned							384,375
Unassigned							
<b>Total Fund Balances</b>	<b>19,152</b>	<b>31,127</b>	<b>28,281</b>	<b>3,300</b>	<b>502</b>	<b>9,250</b>	<b>384,375</b>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$ 19,152</b>	<b>\$ 31,127</b>	<b>\$ 28,903</b>	<b>\$ 3,300</b>	<b>\$ 502</b>	<b>\$ 9,250</b>	<b>\$ 384,488</b>

MARION COUNTY, ARKANSAS  
COMBINING BALANCE SHEET - OTHER FUNDS IN THE AGGREGATE -  
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Schedule 1

SPECIAL REVENUE FUNDS							
	Metro Police (Yellville)	Corp of Engineers	FEMA 1819 - Disaster Relief Arkansas (DRAR) Project 1	Courthouse Restoration Grant	Law Enforcement Federal Emergency Management Agency Grant	Disaster	Library Grant
ASSETS							
Cash and cash equivalents	\$ 24,406	\$ 13,691	\$ 17	\$ 11	\$ 1,820	\$ 616	\$ 13
Accounts receivable							
TOTAL ASSETS	<u>\$ 24,406</u>	<u>\$ 13,691</u>	<u>\$ 17</u>	<u>\$ 11</u>	<u>\$ 1,820</u>	<u>\$ 616</u>	<u>\$ 13</u>
LIABILITIES AND FUND BALANCES							
Liabilities:							
Accounts payable	\$ 3,680						
Settlements pending							
Total Liabilities	<u>3,680</u>						
Fund Balances:							
Restricted		\$ 13,691	\$ 17	\$ 11	\$ 1,820	\$ 616	\$ 13
Committed	20,726						
Assigned							
Unassigned							
Total Fund Balances	<u>20,726</u>	<u>13,691</u>	<u>17</u>	<u>11</u>	<u>1,820</u>	<u>616</u>	<u>13</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 24,406</u>	<u>\$ 13,691</u>	<u>\$ 17</u>	<u>\$ 11</u>	<u>\$ 1,820</u>	<u>\$ 616</u>	<u>\$ 13</u>

MARION COUNTY, ARKANSAS  
COMBINING BALANCE SHEET - OTHER FUNDS IN THE AGGREGATE -  
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Schedule 1

	SPECIAL REVENUE FUNDS						
	Court Security Grant	Transfer Station Electronic Grant	Court Improvement Program Data Grant	Blue and You Grant (OEM)	Blue and You Grant (911)	Security Update Grant	Sheriff's Office Wal- Mart Grant
ASSETS							
Cash and cash equivalents	\$ 9,460	\$ 17,600	\$ 1,532	\$ 414	\$ 171	\$ 1,958	\$ 2,000
Accounts receivable							
TOTAL ASSETS	<u>\$ 9,460</u>	<u>\$ 17,600</u>	<u>\$ 1,532</u>	<u>\$ 414</u>	<u>\$ 171</u>	<u>\$ 1,958</u>	<u>\$ 2,000</u>
LIABILITIES AND FUND BALANCES							
Liabilities:							
Accounts payable							
Settlements pending							
Total Liabilities							
Fund Balances:							
Restricted	\$ 9,460	\$ 17,600	\$ 1,532	\$ 414	\$ 171	\$ 1,958	\$ 2,000
Committed							
Assigned							
Unassigned							
Total Fund Balances	<u>9,460</u>	<u>17,600</u>	<u>1,532</u>	<u>414</u>	<u>171</u>	<u>1,958</u>	<u>2,000</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 9,460</u>	<u>\$ 17,600</u>	<u>\$ 1,532</u>	<u>\$ 414</u>	<u>\$ 171</u>	<u>\$ 1,958</u>	<u>\$ 2,000</u>

MARION COUNTY, ARKANSAS  
COMBINING BALANCE SHEET - OTHER FUNDS IN THE AGGREGATE -  
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DECEMBER 31, 2021

Schedule 1

	SPECIAL REVENUE FUNDS						DEBT SERVICE FUND
	County Library Board	Victim Witness Coordinator	Sheriff's Office - Canine	County Library American Rescue Plan	American Rescue Plan Act	Building Permits and Inspection Fees	Series 2017 Bonds - Debt Service
ASSETS							
Cash and cash equivalents	\$ 200,063	\$ 28,019	\$ 1,152	\$ 74,554	\$ 1,130,927	\$ 3,450	\$ 1,248,908
Accounts receivable							
TOTAL ASSETS	<u>\$ 200,063</u>	<u>\$ 28,019</u>	<u>\$ 1,152</u>	<u>\$ 74,554</u>	<u>\$ 1,130,927</u>	<u>\$ 3,450</u>	<u>\$ 1,248,908</u>
LIABILITIES AND FUND BALANCES							
Liabilities:							
Accounts payable							
Settlements pending							
Total Liabilities							
Fund Balances:							
Restricted	\$ 200,063	\$ 28,019	\$ 1,152	\$ 74,554	\$ 1,130,927		\$ 1,248,908
Committed						\$ 3,450	
Assigned							
Unassigned							
Total Fund Balances	<u>200,063</u>	<u>28,019</u>	<u>1,152</u>	<u>74,554</u>	<u>1,130,927</u>	<u>3,450</u>	<u>1,248,908</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 200,063</u>	<u>\$ 28,019</u>	<u>\$ 1,152</u>	<u>\$ 74,554</u>	<u>\$ 1,130,927</u>	<u>\$ 3,450</u>	<u>\$ 1,248,908</u>

MARION COUNTY, ARKANSAS  
COMBINING BALANCE SHEET - OTHER FUNDS IN THE AGGREGATE -  
REGULATORY BASIS  
DECEMBER 31, 2021

Schedule 1

	CUSTODIAL FUNDS							
	Treasurer's Accounts	Collector's Accounts	Sheriff's Accounts	County/ Circuit Clerk's Accounts	District Court Accounts	Juvenile Probation Account	Transfer Station Account	Totals
ASSETS								
Cash and cash equivalents	\$ 173,027	\$ 115,694	\$ 219,512	\$ 258,156	\$ 13,950	\$ 100	\$ 13,344	\$ 6,912,032
Accounts receivable								118,332
<b>TOTAL ASSETS</b>	<b>\$ 173,027</b>	<b>\$ 115,694</b>	<b>\$ 219,512</b>	<b>\$ 258,156</b>	<b>\$ 13,950</b>	<b>\$ 100</b>	<b>\$ 13,344</b>	<b>\$ 7,030,364</b>
LIABILITIES AND FUND BALANCES								
Liabilities:								
Accounts payable								\$ 101,907
Settlements pending	\$ 173,027	\$ 115,694	\$ 219,512	\$ 258,156	\$ 13,950	\$ 100	\$ 13,344	793,783
Total Liabilities	173,027	115,694	219,512	258,156	13,950	100	13,344	895,690
Fund Balances:								
Restricted								4,697,445
Committed								919,362
Assigned								539,304
Unassigned								(21,437)
Total Fund Balances								6,134,674
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$ 173,027</b>	<b>\$ 115,694</b>	<b>\$ 219,512</b>	<b>\$ 258,156</b>	<b>\$ 13,950</b>	<b>\$ 100</b>	<b>\$ 13,344</b>	<b>\$ 7,030,364</b>

MARION 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

Schedule 2

	SPECIAL REVENUE FUNDS							
	Sales Tax - Law Enforcement	Sales Tax - Road	Sales Tax - Solid Waste	Sales Tax - Fire Departments	Treasurer's Automation	Collector's Automation	Circuit Court Automation	District Court Automation
REVENUES								
State aid								
Federal aid								
Property taxes								
Sales taxes	\$ 385,242	\$ 633,426	\$ 311,157	\$ 120,904				
Fines, forfeitures, and costs								\$ 4,473
Interest	636	4,081	3,838	572	\$ 97	\$ 1,136	\$ 729	324
Officers' fees							8,823	
Sanitation fees			188,711					
911 fees								
Jail fees								
Law enforcement services								
Treasurer's commission					19,196			
Collector's commission						43,253		
Other	3,879		6,222	1,171		1,084	153	33
TOTAL REVENUES	389,757	637,507	509,928	122,647	19,293	45,473	9,705	4,830
Less: Treasurer's commission	4,222	7,308	6,494	2,371		865	182	87
NET REVENUES	385,535	630,199	503,434	120,276	19,293	44,608	9,523	4,743
EXPENDITURES								
Current:								
General government					16,237	32,302		
Law enforcement	725,064						923	
Highways and streets		279,576						
Public safety				81,859				
Sanitation			311,483					
Health								
Recreation and culture								
Social services								
Economic development								
Total Current	725,064	279,576	311,483	81,859	16,237	32,302	923	
Debt Service:								
Bond principal								
Bond interest and other charges								
Note principal		15,074						
Note interest		2,079						
TOTAL EXPENDITURES	725,064	296,729	311,483	81,859	16,237	32,302	923	
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(339,529)	333,470	191,951	38,417	3,056	12,306	8,600	4,743
OTHER FINANCING SOURCES (USES)								
Transfers in	189,689							
Transfers out		(85,000)						
TOTAL OTHER FINANCING SOURCES (USES)	189,689	(85,000)						
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	(149,840)	248,470	191,951	38,417	3,056	12,306	8,600	4,743
FUND BALANCES - JANUARY 1	146,823	280,732	322,317	59,871	12,813	161,134	67,437	29,800
FUND BALANCES - DECEMBER 31	\$ (3,017)	\$ 529,202	\$ 514,268	\$ 98,288	\$ 15,869	\$ 173,440	\$ 76,037	\$ 34,543

MARION 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

Schedule 2

	SPECIAL REVENUE FUNDS							
	Assessor's Amendment no. 79	Recorder's Cost	County Library	County Clerk Operating (Cost Fund)	Reappraisal Cost	Child Support Cost	Communication Facility and Equipment	Breathalyzer
REVENUES								
State aid	\$ 7,168		\$ 75,440		\$ 121,653			
Federal aid								
Property taxes			179,844					
Sales taxes								
Fines, forfeitures, and costs								\$ 3,465
Interest	170	\$ 1,794	5,609	\$ 26		\$ 39	\$ 348	299
Officers' fees		180,184		131		770	4,635	
Sanitation fees								
911 fees								
Jail fees							31,233	
Law enforcement services								
Treasurer's commission								
Collector's commission								
Other		1,396	2,438	4		11		
<b>TOTAL REVENUES</b>	<b>7,338</b>	<b>183,374</b>	<b>263,331</b>	<b>161</b>	<b>121,653</b>	<b>820</b>	<b>36,216</b>	<b>3,764</b>
Less: Treasurer's commission		3,619	5,107	8		15		
<b>NET REVENUES</b>	<b>7,338</b>	<b>179,755</b>	<b>258,224</b>	<b>153</b>	<b>121,653</b>	<b>805</b>	<b>36,216</b>	<b>3,764</b>
EXPENDITURES								
Current:								
General government	2,900	124,750			140,073			
Law enforcement								
Highways and streets								
Public safety								
Sanitation								
Health								
Recreation and culture			216,314					
Social services								
Economic development								
<b>Total Current</b>	<b>2,900</b>	<b>124,750</b>	<b>216,314</b>		<b>140,073</b>			
Debt Service:								
Bond principal								
Bond interest and other charges								
Note principal								
Note interest								
<b>TOTAL EXPENDITURES</b>	<b>2,900</b>	<b>124,750</b>	<b>216,314</b>		<b>140,073</b>			
<b>EXCESS OF REVENUES OVER (UNDER)</b>								
<b>EXPENDITURES</b>	<b>4,438</b>	<b>55,005</b>	<b>41,910</b>	<b>153</b>	<b>(18,420)</b>	<b>805</b>	<b>36,216</b>	<b>3,764</b>
OTHER FINANCING SOURCES (USES)								
Transfers in								
Transfers out								
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>								
<b>EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER)</b>								
<b>EXPENDITURES AND OTHER USES</b>	<b>4,438</b>	<b>55,005</b>	<b>41,910</b>	<b>153</b>	<b>(18,420)</b>	<b>805</b>	<b>36,216</b>	<b>3,764</b>
FUND BALANCES - JANUARY 1	12,958	173,022	531,468	2,474		3,219	28,634	27,406
FUND BALANCES - DECEMBER 31	\$ 17,396	\$ 228,027	\$ 573,378	\$ 2,627	\$ (18,420)	\$ 4,024	\$ 64,850	\$ 31,170

MARION COUNTY, ARKANSAS  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - OTHER FUNDS IN THE AGGREGATE -  
 REGULATORY BASIS  
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Schedule 2

	SPECIAL REVENUE FUNDS							
	Jail Operation and Maintenance (Jail Sales Tax)	Boating Safety	CMRS 911 Board (Commercial Mobile Radio Service)	Public Defender	Drug Court Program	Emergency Vehicle	Circuit Court Juvenile Division (Juvenile Probation)	County Law Library
REVENUES								
State aid		\$ 4,426						
Federal aid								
Property taxes								
Sales taxes	\$ 542,722		\$ 30,970					
Fines, forfeitures, and costs	16,267			\$ 15,478	\$ 25	\$ 2,860		\$ 2,541
Interest	2,556	216	1,182	148		178	\$ 295	285
Officers' fees	979						3,270	
Sanitation fees								
911 fees			336,902					
Jail fees	445,984		14,268					
Law enforcement services								
Treasurer's commission								
Collector's commission								
Other	6,208	33	87	202	8	27	28	462
<b>TOTAL REVENUES</b>	<b>1,014,716</b>	<b>4,675</b>	<b>383,409</b>	<b>15,828</b>	<b>33</b>	<b>3,065</b>	<b>3,593</b>	<b>3,288</b>
Less: Treasurer's commission	6,593	89	3,605		1	53	76	
<b>NET REVENUES</b>	<b>1,008,123</b>	<b>4,586</b>	<b>379,804</b>	<b>15,828</b>	<b>32</b>	<b>3,012</b>	<b>3,517</b>	<b>3,288</b>
EXPENDITURES								
Current:								
General government								
Law enforcement	765,820			22,527				1,987
Highways and streets								
Public safety			386,548					
Sanitation								
Health								
Recreation and culture								
Social services								
Economic development								
<b>Total Current</b>	<b>765,820</b>		<b>386,548</b>	<b>22,527</b>				<b>1,987</b>
Debt Service:								
Bond principal								
Bond interest and other charges								
Note principal								
Note interest								
<b>TOTAL EXPENDITURES</b>	<b>765,820</b>		<b>386,548</b>	<b>22,527</b>				<b>1,987</b>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>242,303</b>	<b>4,586</b>	<b>(6,744)</b>	<b>(6,699)</b>	<b>32</b>	<b>3,012</b>	<b>3,517</b>	<b>1,301</b>
OTHER FINANCING SOURCES (USES)								
Transfers in								
Transfers out								
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>								
<b>EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES</b>	<b>242,303</b>	<b>4,586</b>	<b>(6,744)</b>	<b>(6,699)</b>	<b>32</b>	<b>3,012</b>	<b>3,517</b>	<b>1,301</b>
FUND BALANCES - JANUARY 1	159,833	19,225	130,562	16,061	744	16,140	27,610	26,980
FUND BALANCES - DECEMBER 31	\$ 402,136	\$ 23,811	\$ 123,818	\$ 9,362	\$ 776	\$ 19,152	\$ 31,127	\$ 28,281

MARION COUNTY, ARKANSAS  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - OTHER FUNDS IN THE AGGREGATE -  
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	SPECIAL REVENUE FUNDS							FEMA 1819 - Disaster Relief Arkansas (DRAR) Project 1
	Assessor's Late Assessment Fee	Transfer Station Waste Tire	Local Law Enforcement Block Grant	Planning Board	County Building Improvement	Metro Police (Yellville)	Corp of Engineers	
REVENUES								
State aid								
Federal aid			\$ 2,550					
Property taxes	\$ 865							
Sales taxes								
Fines, forfeitures, and costs								
Interest	28	\$ 223		\$ 95	\$ 3,134	\$ 236	\$ 57	
Officers' fees								
Sanitation fees								
911 fees								
Jail fees								
Law enforcement services						147,136		
Treasurer's commission								
Collector's commission								
Other	6	55			56,824	2,830	9,672	
TOTAL REVENUES	899	278	2,550	95	59,958	150,202	9,729	
Less: Treasurer's commission	17					2,942		
NET REVENUES	882	278	2,550	95	59,958	147,260	9,729	
EXPENDITURES								
Current:								
General government				2	112,823			
Law enforcement			2,550			136,189	90	
Highways and streets								
Public safety					14,698			
Sanitation		32,617						
Health					5,000			
Recreation and culture								
Social services								
Economic development								
Total Current		32,617	2,550	2	132,521	136,189	90	
Debt Service:								
Bond principal								
Bond interest and other charges								
Note principal								
Note interest								
TOTAL EXPENDITURES		32,617	2,550	2	132,521	136,189	90	
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	882	(32,339)		93	(72,563)	11,071	9,639	
OTHER FINANCING SOURCES (USES)								
Transfers in					200,000			
Transfers out								
TOTAL OTHER FINANCING SOURCES (USES)					200,000			
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	882	(32,339)		93	127,437	11,071	9,639	
FUND BALANCES - JANUARY 1	2,418	32,841		9,157	256,938	9,655	4,052	\$ 17
FUND BALANCES - DECEMBER 31	\$ 3,300	\$ 502	\$ 0	\$ 9,250	\$ 384,375	\$ 20,726	\$ 13,691	\$ 17

MARION 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

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	SPECIAL REVENUE FUNDS						
	Courthouse Restoration Grant	Law Enforcement Federal Emergency Management Agency Grant	Disaster	Library Grant	Court Security Grant	Transfer Station Electronic Grant	Library DVD Shelves Grant
REVENUES							
State aid					\$ 9,456		
Federal aid							
Property taxes							
Sales taxes							
Fines, forfeitures, and costs							
Interest							
Officers' fees							
Sanitation fees							
911 fees							
Jail fees							
Law enforcement services							
Treasurer's commission							
Collector's commission							
Other							
TOTAL REVENUES					9,456		
Less: Treasurer's commission							
NET REVENUES					9,456		
EXPENDITURES							
Current:							
General government							
Law enforcement							
Highways and streets							
Public safety							
Sanitation						\$ 2,045	
Health							
Recreation and culture							\$ 1,126
Social services							
Economic development							
Total Current						2,045	1,126
Debt Service:							
Bond principal							
Bond interest and other charges							
Note principal							
Note interest							
TOTAL EXPENDITURES						2,045	1,126
EXCESS OF REVENUES OVER (UNDER)							
EXPENDITURES					9,456	(2,045)	(1,126)
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					9,456	(2,045)	(1,126)
FUND BALANCES - JANUARY 1	\$ 11	\$ 1,820	\$ 616	\$ 13	4	19,645	1,126
FUND BALANCES - DECEMBER 31	\$ 11	\$ 1,820	\$ 616	\$ 13	\$ 9,460	\$ 17,600	\$ 0

MARION COUNTY, ARKANSAS  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - OTHER FUNDS IN THE AGGREGATE -  
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 FOR THE YEAR ENDED DECEMBER 31, 2021

Schedule 2

	SPECIAL REVENUE FUNDS							
	Court Improvement Program Data Grant	Blue and You Grant (OEM)	Blue and You Grant (911)	Security Update Grant	Sheriff's Office Wal- Mart Grant	County Library Board	Victim Witness Coordinator	Sheriff's Office - Canine
REVENUES								
State aid								
Federal aid								
Property taxes								
Sales taxes								
Fines, forfeitures, and costs							\$ 46,377	
Interest						\$ 1,890		
Officers' fees								
Sanitation fees								
911 fees								
Jail fees								
Law enforcement services								
Treasurer's commission								
Collector's commission								
Other						5,723	48	\$ 625
TOTAL REVENUES						7,613	46,425	625
Less: Treasurer's commission								12
NET REVENUES						7,613	46,425	613
EXPENDITURES								
Current:								
General government								
Law enforcement							36,981	
Highways and streets								
Public safety								
Sanitation								
Health								
Recreation and culture						158		
Social services								
Economic development								
Total Current						158	36,981	
Debt Service:								
Bond principal								
Bond interest and other charges								
Note principal								
Note interest								
TOTAL EXPENDITURES						158	36,981	
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES						7,455	9,444	613
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						7,455	9,444	613
FUND BALANCES - JANUARY 1	\$ 1,532	\$ 414	\$ 171	\$ 1,958	\$ 2,000	192,608	18,575	539
FUND BALANCES - DECEMBER 31	\$ 1,532	\$ 414	\$ 171	\$ 1,958	\$ 2,000	\$ 200,063	\$ 28,019	\$ 1,152

MARION 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

Schedule 2

	SPECIAL REVENUE FUNDS						DEBT SERVICE FUND	
	County Library American Rescue Plan	American Rescue Plan Act	Building Permits and Inspection Fees	Advanced Marine Performance LLC	Oakland/ Promiseland State Grant	Association of Arkansas Counties Automated Records System	Series 2017 Bonds - Debt Service	Totals
REVENUES								
State aid					\$ 8,490			\$ 226,633
Federal aid	\$ 74,554	\$ 1,621,307		\$ 205,220				1,903,631
Property taxes								180,709
Sales taxes							\$ 1,085,442	3,109,863
Fines, forfeitures, and costs								91,486
Interest		1,491					836	32,548
Officers' fees								198,792
Sanitation fees								188,711
911 fees								336,902
Jail fees								491,485
Law enforcement services								147,136
Treasurer's commission								19,196
Collector's commission								43,253
Other			\$ 3,450			\$ 10,000		112,679
TOTAL REVENUES	74,554	1,622,798	3,450	205,220	8,490	10,000	1,086,278	7,083,024
Less: Treasurer's commission								43,666
NET REVENUES	74,554	1,622,798	3,450	205,220	8,490	10,000	1,086,278	7,039,358
EXPENDITURES								
Current:								
General government		92,924				10,000		532,011
Law enforcement		165,451						1,857,582
Highways and streets		170,327						449,903
Public safety		23,983			8,490			515,578
Sanitation		13,986						360,131
Health								5,000
Recreation and culture		22,431						240,029
Social services		2,769						2,769
Economic development				205,220				205,220
Total Current		491,871		205,220	8,490	10,000		4,168,223
Debt Service:								
Bond principal							835,000	835,000
Bond interest and other charges							203,825	203,825
Note principal								15,074
Note interest								2,079
TOTAL EXPENDITURES		491,871		205,220	8,490	10,000	1,038,825	5,224,201
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	74,554	1,130,927	3,450				47,453	1,815,157
OTHER FINANCING SOURCES (USES)								
Transfers in								389,689
Transfers out								(85,000)
TOTAL OTHER FINANCING SOURCES (USES)								304,689
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	74,554	1,130,927	3,450				47,453	2,119,846
FUND BALANCES - JANUARY 1							1,201,455	4,014,828
FUND BALANCES - DECEMBER 31	\$ 74,554	\$ 1,130,927	\$ 3,450	\$ 0	\$ 0	\$ 0	\$ 1,248,908	\$ 6,134,674

MARION 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>
Sales Tax - Law Enforcement	Marion County Ordinance no. 2015-071 (December 29, 2015) established fund to account for percentage breakdown of Marion County's one-percent county-wide sales and use tax with 26% to be allocated for Law Enforcement.
Sales Tax - Road	Marion County Ordinance no. 2015-071 (December 29, 2015) established fund to account for percentage breakdown of Marion County's one-percent county-wide sales and use tax with 45% to be allocated for Road.
Sales Tax - Solid Waste	Marion County Ordinance no. 2015-071 (December 29, 2015) established fund to account for percentage breakdown of Marion County's one-percent county-wide sales and use tax with 21% to be allocated for Transfer Station. Fund also includes funds received from sanitation and recycling operations.
Sales Tax - Fire Departments	Marion County Ordinance no. 2015-071 (December 29, 2015) established fund to account for percentage breakdown of Marion County's one-percent county-wide sales and use tax with 8% to be allocated for Rural Fire Departments, to be divided equally.
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 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.
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 purpose of administering Ark. Const. amend. 79.
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 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.

MARION 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>
County Clerk Operating (Cost Fund)	Ark. Code Ann. § 16-20-407 established a \$2 marriage license fee to be used for County Clerk's cost.
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.
Breathalyzer	Ark. Code Ann. § 16-10-307 established fund to receive revenues generated from court costs to be used to maintain and purchase breathalyzer.
Jail Operation and Maintenance (Jail Sales Tax)	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, including construction and maintenance of the County Jail. Marion County Ordinance no. 2015-061 (November 10, 2015) levied a .025% sales tax, approved by voters March 1, 2016, for the financing, construction, and maintenance of the jail.
Boating Safety	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.
CMRS 911 Board (Commercial Mobile Radio Service)	Ark. Code Ann. § 12-10-318 established fund to receive fees collected by commercial mobile radio service providers for 911 emergency services.
Public Defender	Ark. Code Ann. § 17-19-301 authorized a bail bond fee of \$20 to be collected, which shall be remitted to the Arkansas Public Defender Commission. Three dollars of each fee is remitted back to the county quarterly to be used to defray the operating expenses of the public defender office and Ark. Code Ann. § 14-20-102 established fund to receive funds distributed in accordance with Ark. Code Ann. § 16-10-307 to be used to pay reasonable and necessary costs incurred in the defense and representation of indigent person.

MARION 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>
Drug Court Program	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.
Emergency Vehicle	Ark. Code Ann. § 27-22-103 established fund to account for the fine for failure to insure motor vehicles to be used for the purchase and maintenance of rescue, emergency medical, and law enforcement vehicles, communications equipment, animals owned or used by law enforcement agencies, life-saving medical apparatus, and law enforcement apparatus to be used for those purposes.
Circuit Court Juvenile Division (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.
County Law Library	Ark. Code Ann. § 16-23-101 established fund to account for the establishment, maintenance, and operation of a county law library.
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.
Transfer Station Waste Tire	Established to account for funding received from Ozark Solid Waste District for the managing, monitoring, and overseeing a Used Tire Program (UTP) administered by Arkansas Department of Environmental Quality.
Local Law Enforcement Block Grant	Established to account for the Edward Byrne Memorial Justice Assistance Grant Program to assist the Sheriff's department with purchase of supplies and equipment.
Planning Board	Marion County Ordinance no. 80-008 (September 10, 1980) established fund to account for fees generated by building and related permits required by Marion County.
County Building Improvement	Marion County Ordinance no. 2006-54 (December 12, 2006) established fund to receive funds to used for building repair and improvements.
Metro Police (Yellville)	Marion County Ordinance no. 97-59 (September 25, 1997) established fund to account for monies received from the City of Yellville for the metropolitan branch of the Marion County Sheriff's Office. Also fund accounts for monies received from Yellville Summit School District due an agreement between the District and the metropolitan branch of the Marion County Sheriff's Office for portion of the resource officer salary.

MARION 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>
Corp of Engineers	Established to account for federal funds received from the Corp of Engineers for their contract with Marion County to patrol the waterways.
FEMA 1819 - Disaster Relief Arkansas (DRAR) Project 1	Established to account for Federal Emergency Management Agency grant received for road repairs.
Courthouse Restoration Grant	Established to maintain building restoration grants from Arkansas Historical Society to renovate courthouse.
Law Enforcement Federal Emergency Management Agency Grant	Established to account for federal grant funds received for disaster relief from the Federal Emergency Management Agency for law enforcement.
Disaster	Marion County Ordinance no. 2003-008 (March 12, 2003) established fund to account for state and federal disaster relief grants.
Library Grant	Established to account for Blue and You Foundation grant to purchase, install, and train for automated external defibrillator.
Court 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.
Transfer Station Electronic Grant	Established to account for grant from Ozark Solid Waste District for defraying costs associated with the processing of electronics.
Library DVD Shelves Grant	Marion County Ordinance no. 2020-31 (June 6, 2020) established fund to receive funds to be used for library shelving.
Court Improvement Program Data Grant	Established to account for a grant from the Arkansas Administrative Office of the Court to be used for data processing improvements in the juvenile court.
Blue and You Grant (OEM)	Established to account for grant from the Blue and You Foundation.
Blue and You Grant (911)	Established to account for grant from the Blue and You Foundation.

MARION 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>
Security Update 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.
Sheriff's Office Wal-Mart Grant	Established to account for a grant to be used for law enforcement purposes.
County Library Board	Marion County Ordinance no. 1978-11 (April 12, 1978) established the Library Board to oversee the operations of the Marion County Library. Also, Ark. Code. Ann. § 13-2-401 authorizes a county quorum court to establish a county library board to conduct the affairs of the county public library.
Victim Witness Coordinator	Ark. Code Ann. § 16-21-151 established fund to receive district court costs levied to be used by prosecuting attorney for operating victim/witness program.
Sheriff's Office - Canine	Established to account for donations to support the Sheriff's Canine unit.
County Library American Rescue Plan	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.
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.
Building Permits and Inspection Fees	Marion County Ordinance no. 2021-102 (November 9, 2021) established fund to receive 75% of building and inspection fees to be used for the payment of the County building inspector.
Advanced Marine Performance LLC	Established to receive and disburse federal grants for Advanced Marine Performance, LLC.
Oakland/ Promiseland State Grant	Established to receive and disburse grants for the Oakland/Promiseland Fire Protection District.

MARION 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>
Association of Arkansas Counties Automated Records System	Ark. Code Ann. § 14-20-107 provides for grant funds to be awarded by Association of Arkansas Counties to County recorders in Class 1 - Class 5 counties solely for the purpose of office automation.
Series 2017 Bonds - Debt Service	Marion County Ordinance 2017-02 (January 10, 2017) authorized the issuance of Sales and Use Tax Bonds, Series 2017, for the purpose of financing capital improvements to acquire, construct, equip, and furnish a new jail and law enforcement facility. The County pledged two sales and use taxes aggregating .75% for the repayment of the bond principal and interest.

Treasurer's accounts consist primarily of property taxes and treasurer's commission 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, evidence, and inmate trust money.

County/Circuit Clerk's accounts consist primarily of 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.

Juvenile Probation Fee account consists of fees received but not yet settled.

Transfer Station account consists of recycling revenue not yet settled with the County Treasurer.

MARION COUNTY, ARKANSAS  
OTHER INFORMATION  
SCHEDULE OF CAPITAL ASSETS  
DECEMBER 31, 2021  
(Unaudited)

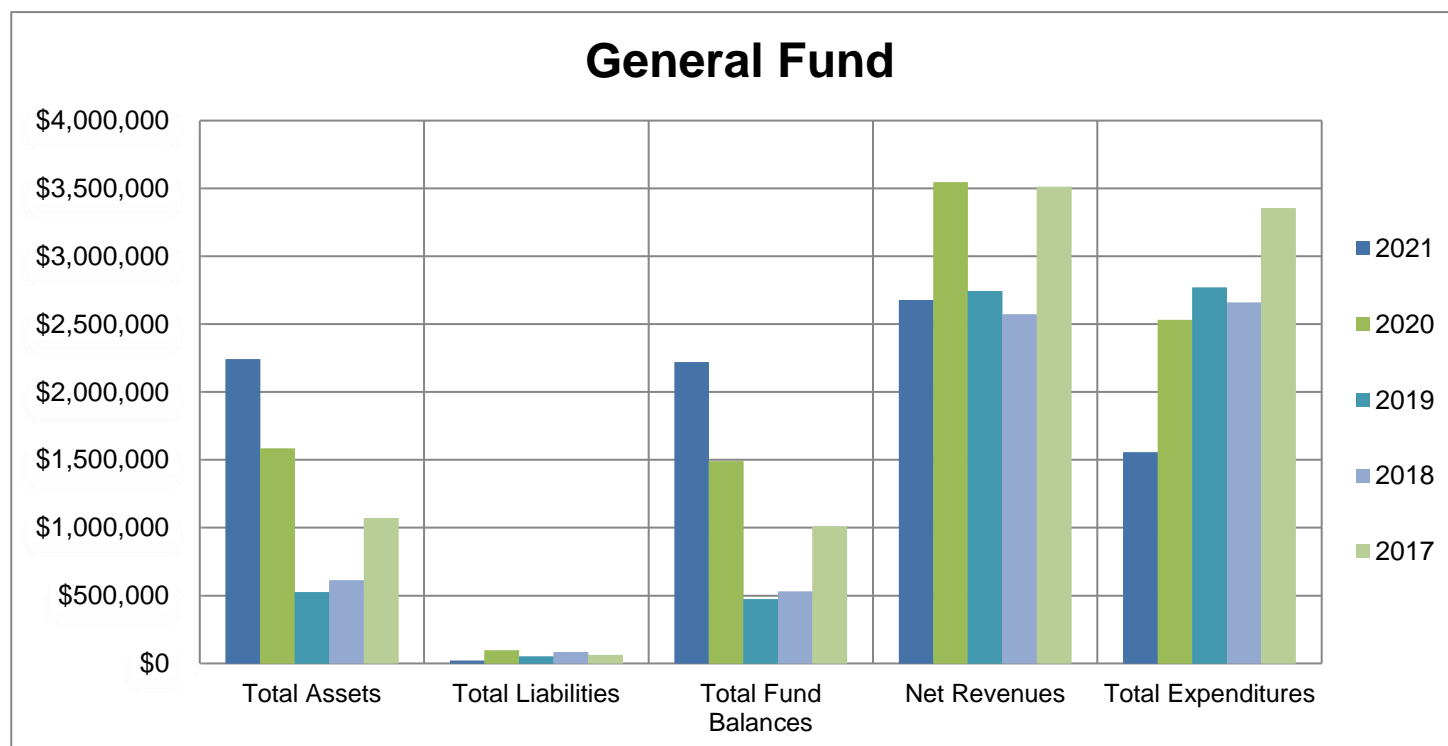
Schedule 3

	December 31, 2021
	<hr/>
Land	\$ 133,126
Buildings	19,842,861
Equipment	5,753,773
Improvements	<hr/> 160,618
	<hr/>
Total	<u><u>\$ 25,890,378</u></u>

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

Schedule 4-1

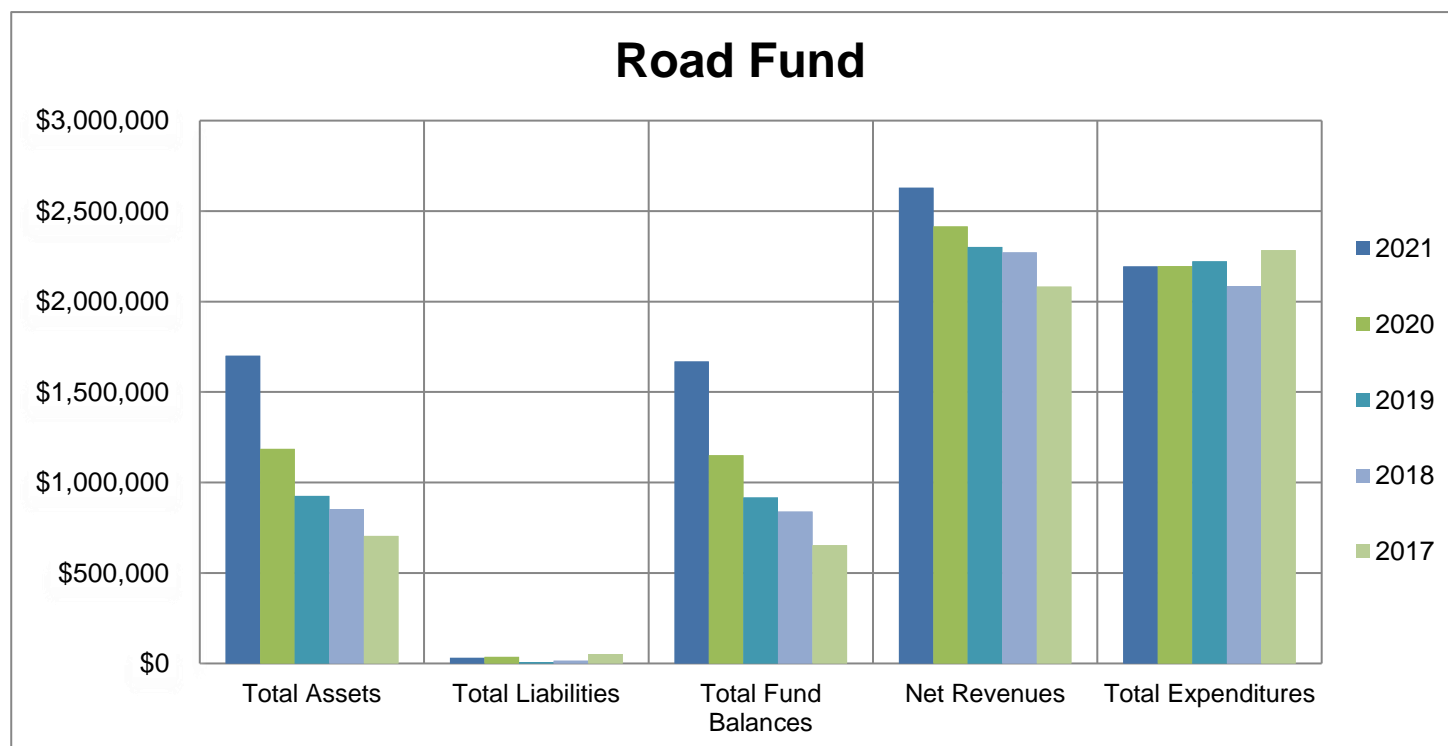
<u>General</u>	2021	2020	2019	2018	2017
Total Assets	\$ 2,241,164	\$ 1,584,239	\$ 524,041	\$ 613,069	\$ 1,070,776
Total Liabilities	20,009	95,681	51,656	82,903	62,868
Total Fund Balances	2,221,155	1,488,558	472,385	530,166	1,007,908
Net Revenues	2,677,207	3,545,392	2,743,669	2,572,527	3,512,489
Total Expenditures	1,554,921	2,531,219	2,769,450	2,658,735	3,355,481
Total Other Financing Sources/Uses	(389,689)	2,000	(32,000)	80,000	(7,400)



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

Schedule 4-2

<b>Road</b>	2021	2020	2019	2018	2017
Total Assets	\$ 1,701,334	\$ 1,186,650	\$ 925,064	\$ 853,289	\$ 704,472
Total Liabilities	31,878	36,283	7,586	14,570	51,483
Total Fund Balances	1,669,456	1,150,367	917,478	838,719	652,989
Net Revenues	2,628,441	2,415,129	2,301,535	2,272,028	2,082,513
Total Expenditures	2,194,352	2,195,240	2,222,776	2,086,298	2,283,441
Total Other Financing Sources/Uses	85,000	13,000			7,400



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

Schedule 4-3

<b>Other Funds in the Aggregate</b>	<b>2021</b>	<b>2020</b>	<b>2019</b>	<b>2018</b>	<b>2017</b>
Total Assets	\$ 7,030,364	\$ 4,772,714	\$ 4,038,816	\$ 4,531,510	\$ 8,846,749
Total Liabilities	895,690	757,886	536,503	685,742	921,034
Total Fund Balances	6,134,674	4,014,828	3,502,313	3,845,768	7,925,715
Net Revenues	7,039,358	4,490,688	3,535,412	4,223,788	2,006,969
Total Expenditures	5,224,201	3,963,173	3,910,867	8,695,269	4,190,569
Total Other Financing Sources/Uses	304,689	(15,000)	32,000	(80,000)	8,165,000

