

# **Ouachita County, Arkansas**

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

**December 31, 2021 and 2020**

LEGISLATIVE JOINT AUDITING COMMITTEE

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# Arkansas

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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

Independent Auditor's Report

Ouachita 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 Ouachita 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 2020, 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 Ouachita County, Arkansas, as of December 31, 2021 and 2020; 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 Ouachita County, Arkansas, as of December 31, 2021 and 2020, 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***

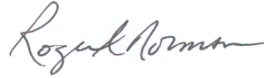
Management is responsible for the other information included in the report. The other information is comprised of the schedules listed in the table of contents but does not include the regulatory basis financial statements, supplemental information, and our auditor's reports thereon. Our opinions on 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 July 20, 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  
July 20, 2023  
LOCO05221

# Arkansas

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



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

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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

Ouachita 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 Ouachita County, Arkansas (County), as of and for the years ended December 31, 2021 and 2020, 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 July 20, 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 July 20, 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  
July 20, 2023

# Arkansas

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



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House Vice Chair

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

## LEGISLATIVE JOINT AUDITING COMMITTEE ARKANSAS LEGISLATIVE AUDIT

### MANAGEMENT LETTER

Ouachita 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 and 2020:

County Judge: Robert McAdoo  
Treasurer: Melinda Chambers  
Sheriff/Tax Collector: David Norwood  
County Clerk: Britt Williford  
Circuit Clerk: Gladys Nettles  
Assessor: Debbie Lambert

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

The Quorum Court minutes did not document the review of the findings and recommendations of the prior audit report and any action taken by the Quorum Court, as required by Ark. Code Ann. § 10-4-418.

#### Tax Collector

Receipts issued by the Tax Collector's Office exceeded bank deposits by \$26,064 during the period January 1, 2020 through February 7, 2022. It appears that the Office Manager, who resigned in February 2022, was custodian of the undeposited funds.

The following items were noted in an analysis of the 2021 and 2020 Tax Collector's bank accounts:

- Cash receipts and disbursements journals were not properly prepared or reconciled to monthly bank statements, in noncompliance with Ark. Code Ann. § 14-25-113.
- The December 2020 bank reconciliation for the Delinquent Personal and Delinquent Land Accounts did not contain cash on hand of \$14,617 and \$24,336, respectively, in noncompliance with Ark. Code Ann. § 14-25-113.
- Receipts were not always deposited intact.
- Deposits were not made in a timely manner.
- Receipt ranges were not always indicated on deposit slips.
- Refunds issued to taxpayers were not always adequately documented.

#### Sheriff

Using a mobile banking app, a vendor deposited a \$610 check issued from the Sheriff's Circuit bank account twice in 2021. The County's failure to reconcile the affected bank account resulted in the transaction not being detected timely. As of report date, the County had not recovered the funds.

The balances in the December 31, 2021 and 2020 Commissary bank account were not completely identified in the amounts of \$56,367 and \$45,912, respectively. A similar finding was issued in the previous two reports.

Bank reconciliations were not prepared for the Sheriff's Municipal, Circuit, Fee, and Commissary bank accounts for the months of June - December 2021, as required by Ark. Code Ann. § 14-25-107.

Expenditures from the Sheriff's Communications Facility and Equipment Fund were not all made by prenumbered check, in noncompliance with Ark. Code Ann. § 14-25-104. A similar finding was issued in the previous three reports dating back to 2017.



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

A handwritten signature in black ink, appearing to read "Timothy R. Jones".

Timothy R. Jones, CPA, CFF  
Deputy Legislative Auditor

Little Rock, Arkansas  
July 20, 2023

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

Exhibit A

	General	Road	Other Funds in the Aggregate
ASSETS			
Cash and cash equivalents	\$ 5,452,335	\$ 984,496	\$ 8,850,755
Accounts receivable	237,140	9,813	259,537
Interfund receivables			357,822
	<u>5,689,475</u>	<u>994,309</u>	<u>9,468,114</u>
TOTAL ASSETS	<u>\$ 5,689,475</u>	<u>\$ 994,309</u>	<u>\$ 9,468,114</u>
LIABILITIES AND FUND BALANCES			
Liabilities:			
Accounts payable	\$ 511,643	\$ 233,797	\$ 227,905
Interfund payables	303,312		54,510
Settlements pending			1,790,935
Total Liabilities	<u>814,955</u>	<u>233,797</u>	<u>2,073,350</u>
Fund Balances:			
Restricted			7,360,707
Committed	117,552		15,058
Assigned	1,371,723	760,512	18,999
Unassigned	3,385,245		
Total Fund Balances	<u>4,874,520</u>	<u>760,512</u>	<u>7,394,764</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 5,689,475</u>	<u>\$ 994,309</u>	<u>\$ 9,468,114</u>

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

OUACHITA 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	\$ 788,080	\$ 2,120,936	\$ 23,078
Federal aid	11,749	49,300	2,734,436
Property taxes	1,185,493	475,276	53,715
Sales taxes	1,454,339		5,325,302
Fines, forfeitures, and costs	348,217		99,667
Interest	18,061	2,762	15,849
Officers' fees	113,166		73,965
911 fees			457,726
Jail fees			1,341,551
Sanitation fees	60,871		
Rental income	151,843		
Treasurer's commission	186,201		26,575
Collector's commission	343,846		46,771
Taxes apportioned - Assessor's salary and expense	490,032		
Other	207,581	17,064	146,815
TOTAL REVENUES	5,359,479	2,665,338	10,345,450
Less: Treasurer's commission	60,422	42,249	76,320
NET REVENUES	5,299,057	2,623,089	10,269,130
EXPENDITURES			
Current:			
General government	2,777,355		306,812
Law enforcement	634,867		4,852,818
Highways and streets	33,202	3,182,166	167,743
Public safety	62,970		737,109
Sanitation	1,268,645		128,997
Health	71,495		414,108
Recreation and culture			211,290
Social services	37,972		
Total Current	4,886,506	3,182,166	6,818,877
Debt Service:			
Bond principal			2,075,000
Bond interest and other charges			309,286
Note principal		162,014	
Note interest		16,722	
TOTAL EXPENDITURES	4,886,506	3,360,902	9,203,163

OUACHITA 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
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ 412,551	\$ (737,813)	\$ 1,065,967
OTHER FINANCING SOURCES (USES)			
Transfers in		660,000	3,156,695
Transfers out	(865,184)		(2,951,511)
Proceeds from refunding bond issue			2,210,000
Payments to refunding bond escrow agent			(2,249,379)
Contribution from City of Camden for library			95,278
TOTAL OTHER FINANCING SOURCES (USES)	(865,184)	660,000	261,083
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	(452,633)	(77,813)	1,327,050
FUND BALANCES - JANUARY 1	5,327,153	838,325	6,067,714
FUND BALANCES - DECEMBER 31	\$ 4,874,520	\$ 760,512	\$ 7,394,764

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

OUACHITA 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	\$ 681,348	\$ 788,080	\$ 106,732	\$ 1,793,113	\$ 2,120,936	\$ 327,823
Federal aid		11,749	11,749		49,300	49,300
Property taxes	1,011,020	1,185,493	174,473	414,829	475,276	60,447
Sales taxes	1,230,925	1,454,339	223,414			
Fines, forfeitures, and costs	162,252	348,217	185,965			
Interest	15,044	18,061	3,017	2,168	2,762	594
Officers' fees	104,216	113,166	8,950			
Sanitation fees	52,313	60,871	8,558	5,340		(5,340)
Rental income		151,843	151,843			
Treasurer's commission		186,201	186,201			
Collector's commission	340,359	343,846	3,487			
Taxes apportioned - Assessor's salary and expense	371,370	490,032	118,662			
Other	256,019	207,581	(48,438)	62,029	17,064	(44,965)
TOTAL REVENUES	4,224,866	5,359,479	1,134,613	2,277,479	2,665,338	387,859
Less: Treasurer's commission		60,422	(60,422)		42,249	(42,249)
NET REVENUES	4,224,866	5,299,057	1,074,191	2,277,479	2,623,089	345,610
EXPENDITURES						
Current:						
General government	4,087,251	2,777,355	1,309,896			
Law enforcement	719,296	634,867	84,429			
Highways and streets		33,202	(33,202)	4,225,068	3,182,166	1,042,902
Public safety	73,046	62,970	10,076			
Sanitation	1,586,671	1,268,645	318,026			
Health	178,253	71,495	106,758			
Social services	53,480	37,972	15,508			
Total Current	6,697,997	4,886,506	1,811,491	4,225,068	3,182,166	1,042,902
Debt Service:						
Note principal					162,014	(162,014)
Note interest					16,722	(16,722)
TOTAL EXPENDITURES	6,697,997	4,886,506	1,811,491	4,225,068	3,360,902	864,166

OUACHITA 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	<u>\$ (2,473,131)</u>	<u>\$ 412,551</u>	<u>\$ 2,885,682</u>	<u>\$ (1,947,589)</u>	<u>\$ (737,813)</u>	<u>\$ 1,209,776</u>
OTHER FINANCING SOURCES (USES)						
Transfers in	2,130,544		(2,130,544)	1,672,924	660,000	(1,012,924)
Transfers out	<u>(1,007,381)</u>	<u>(865,184)</u>	<u>142,197</u>			
TOTAL OTHER FINANCING SOURCES (USES)	<u>1,123,163</u>	<u>(865,184)</u>	<u>(1,988,347)</u>	<u>1,672,924</u>	<u>660,000</u>	<u>(1,012,924)</u>
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	(1,349,968)	(452,633)	897,335	(274,665)	(77,813)	196,852
FUND BALANCES - JANUARY 1	<u>3,066,228</u>	<u>5,327,153</u>	<u>2,260,925</u>	<u>636,444</u>	<u>838,325</u>	<u>201,881</u>
FUND BALANCES - DECEMBER 31	<u><u>\$ 1,716,260</u></u>	<u><u>\$ 4,874,520</u></u>	<u><u>\$ 3,158,260</u></u>	<u><u>\$ 361,779</u></u>	<u><u>\$ 760,512</u></u>	<u><u>\$ 398,733</u></u>

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

OUACHITA COUNTY, ARKANSAS  
BALANCE SHEET - REGULATORY BASIS  
DECEMBER 31, 2020

Exhibit A-1

	General	Road	Other Funds in the Aggregate
ASSETS			
Cash and cash equivalents	\$ 5,180,545	\$ 843,676	\$ 7,609,942
Accounts receivable	224,640	13,652	207,113
	<u>5,405,185</u>	<u>857,328</u>	<u>7,817,055</u>
TOTAL ASSETS			
LIABILITIES AND FUND BALANCES			
Liabilities:			
Accounts payable	\$ 78,032	\$ 19,003	\$ 61,760
Settlements pending			1,687,581
Total Liabilities	<u>78,032</u>	<u>19,003</u>	<u>1,749,341</u>
Fund Balances:			
Restricted			6,043,019
Committed	122,087		14,140
Assigned	1,309,886	838,325	10,555
Unassigned	3,895,180		
Total Fund Balances	<u>5,327,153</u>	<u>838,325</u>	<u>6,067,714</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 5,405,185</u>	<u>\$ 857,328</u>	<u>\$ 7,817,055</u>

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

OUACHITA COUNTY, ARKANSAS  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES -  
REGULATORY BASIS  
FOR THE YEAR ENDED DECEMBER 31, 2020

Exhibit B-1

	General	Road	Other Funds in the Aggregate
REVENUES			
State aid	\$ 690,288	\$ 1,956,858	\$ 20,759
Federal aid	840,667		133,706
Property taxes	1,131,316	464,544	54,117
Sales taxes	1,397,646		6,235,187
Fines, forfeitures, and costs	249,140		104,266
Interest	16,207	2,467	23,983
Officers' fees	116,303		67,032
911 fees			505,948
Jail fees			1,051,271
Sanitation fees	46,889		
Rental income	151,843		
Treasurer's commission	164,472		27,517
Collector's commission	322,711		45,585
Taxes apportioned - Assessor's salary and expense	475,886		
Other	106,802	43,956	141,029
TOTAL REVENUES	5,710,170	2,467,825	8,410,400
Less: Treasurer's commission	38,855	34,222	93,816
NET REVENUES	5,671,315	2,433,603	8,316,584
EXPENDITURES			
Current:			
General government	2,575,856		77,852
Law enforcement	519,528		4,101,910
Highways and streets	1,455	2,551,218	
Public safety	57,307		267,031
Sanitation	1,169,528		
Health	77,172		1,346,740
Recreation and culture	34		184,043
Social services	39,563		
Total Current	4,440,443	2,551,218	5,977,576
Debt Service:			
Bond principal			1,750,000
Bond interest and other charges			347,483
Note principal		50,417	
Note interest		17,130	
TOTAL EXPENDITURES	4,440,443	2,618,765	8,075,059



OUACHITA COUNTY, ARKANSAS  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES -  
REGULATORY BASIS  
FOR THE YEAR ENDED DECEMBER 31, 2020

Exhibit B-1

	General	Road	Other Funds in the Aggregate
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ 1,230,872	\$ (185,162)	\$ 241,525
OTHER FINANCING SOURCES (USES)			
Transfers in		480,000	2,832,254
Transfers out	(465,857)		(2,846,397)
Contribution from City of Camden for library			92,363
TOTAL OTHER FINANCING SOURCES (USES)	(465,857)	480,000	78,220
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	765,015	294,838	319,745
FUND BALANCES - JANUARY 1	4,562,138	543,487	5,747,969
FUND BALANCES - DECEMBER 31	\$ 5,327,153	\$ 838,325	\$ 6,067,714

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

OUACHITA 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, 2020

Exhibit C-1

	General			Road		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES						
State aid	\$ 617,210	\$ 690,288	\$ 73,078	\$ 1,720,420	\$ 1,956,858	\$ 236,438
Federal aid		840,667	840,667			
Property taxes	960,042	1,131,316	171,274	398,458	464,544	66,086
Sales taxes	1,106,413	1,397,646	291,233			
Fines, forfeitures, and costs	197,467	249,140	51,673			
Interest	18,820	16,207	(2,613)	2,816	2,467	(349)
Officers' fees	103,350	116,303	12,953			
Sanitation fees		46,889	46,889	6,382		(6,382)
Rental income		151,843	151,843			
Treasurer's commission		164,472	164,472			
Collector's commission	406,232	322,711	(83,521)			
Taxes apportioned - Assessor's salary and expense	367,049	475,886	108,837			
Other	1,239,846	106,802	(1,133,044)	137,107	43,956	(93,151)
TOTAL REVENUES	5,016,429	5,710,170	693,741	2,265,183	2,467,825	202,642
Less: Treasurer's commission		38,855	(38,855)		34,222	(34,222)
NET REVENUES	5,016,429	5,671,315	654,886	2,265,183	2,433,603	168,420
EXPENDITURES						
Current:						
General government	3,079,370	2,575,856	503,514			
Law enforcement	569,185	519,528	49,657			
Highways and streets		1,455	(1,455)	3,449,161	2,551,218	897,943
Public safety	70,673	57,307	13,366			
Sanitation	1,208,483	1,169,528	38,955			
Health	175,702	77,172	98,530			
Recreation and culture		34	(34)			
Social services	50,400	39,563	10,837			
Total Current	5,153,813	4,440,443	713,370	3,449,161	2,551,218	897,943
Debt Service:						
Note principal					50,417	(50,417)
Note interest					17,130	(17,130)
TOTAL EXPENDITURES	5,153,813	4,440,443	713,370	3,449,161	2,618,765	830,396

OUACHITA 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, 2020

Exhibit C-1

	General			Road		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>\$ (137,384)</u>	<u>\$ 1,230,872</u>	<u>\$ 1,368,256</u>	<u>\$ (1,183,978)</u>	<u>\$ (185,162)</u>	<u>\$ 998,816</u>
OTHER FINANCING SOURCES (USES)						
Transfers in	1,452,978		(1,452,978)	1,132,917	480,000	(652,917)
Transfers out	<u>(640,150)</u>	<u>(465,857)</u>	<u>174,293</u>			
TOTAL OTHER FINANCING SOURCES (USES)	<u>812,828</u>	<u>(465,857)</u>	<u>(1,278,685)</u>	<u>1,132,917</u>	<u>480,000</u>	<u>(652,917)</u>
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	675,444	765,015	89,571	(51,061)	294,838	345,899
FUND BALANCES - JANUARY 1	<u>2,821,163</u>	<u>4,562,138</u>	<u>1,740,975</u>	<u>668,656</u>	<u>543,487</u>	<u>(125,169)</u>
FUND BALANCES - DECEMBER 31	<u><u>\$ 3,496,607</u></u>	<u><u>\$ 5,327,153</u></u>	<u><u>\$ 1,830,546</u></u>	<u><u>\$ 617,595</u></u>	<u><u>\$ 838,325</u></u>	<u><u>\$ 220,730</u></u>

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

OUACHITA COUNTY, ARKANSAS  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2021 AND 2020

**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 and property taxes that are restricted or committed for maintaining and constructing roads.

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

**Special Revenue Funds** - Special Revenue Funds are used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects. See Schedules 1 through 4 for Special Revenue Funds as reported with other funds in the aggregate.

**Capital Projects Funds** - Capital Projects Funds are used to account for and report financial resources that are restricted, committed, or assigned to expenditure for capital outlay, including the acquisition or construction of capital facilities and other capital assets. See Schedules 1 through 4 for the Capital Projects Fund 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 through 4 for Debt Service Funds as reported with other funds in the aggregate.

OUACHITA COUNTY, ARKANSAS  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2021 AND 2020

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

**B. Basis of Presentation – Regulatory (Continued)**

**Other Funds in the Aggregate (Continued)**

Custodial Funds - Custodial Funds are used to report resources held by the reporting government in a purely custodial capacity (assets equal liabilities). See Schedules 1 and 3 for Custodial Funds as reported with other funds in the aggregate.

**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 short-term investments with an original maturity of three months or less.

**Settlements Pending**

Settlements pending are considered fines, forfeitures, costs, excess commissions, property tax, officer's fees, and funds held in trust 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.

OUACHITA COUNTY, ARKANSAS  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2021 AND 2020

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

**D. Assets, Liabilities, and Fund Balances (Continued)**

Fund Balance Classifications (Continued)

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.

**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.

**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.

OUACHITA COUNTY, ARKANSAS  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2021 AND 2020

**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:

	December 31, 2021	
	Carrying Amount	Bank Balance
Insured (FDIC)	\$ 3,239,393	\$ 3,250,619
Collateralized:		
Collateral held by the County's agent, pledging bank or pledging bank's trust department or agent in the County's name	11,897,627	12,526,278
Uninsured and uncollateralized	149,558	148,558
Total Deposits	<u>\$ 15,286,578</u>	<u>\$ 15,925,455</u>

The above total deposits do not include cash on hand of \$1,008.

Custodial credit risk is the risk that in the event of a bank failure, the County's deposits may not be returned to it. The County does not have a deposit risk policy for custodial credit risk. As of December 31, 2021, \$149,558 of the County's bank balance of \$15,925,455 was exposed to custodial credit risk. The balances exposed to custodial credit risk were deposited in accounts consisting of Federated Government Obligations, which are not insured or collateralized.

	December 31, 2020	
	Carrying Amount	Bank Balance
Insured (FDIC)	\$ 3,205,534	\$ 3,275,252
Collateralized:		
Collateral held by the County's agent, pledging bank or pledging bank's trust department or agent in the City's name	10,380,643	10,813,506
Total Deposits	<u>\$ 13,586,177</u>	<u>\$ 14,088,758</u>

The above total deposits do not include cash on hand of \$47,986.

**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.

OUACHITA COUNTY, ARKANSAS  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2021 AND 2020

**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
State aid	\$ 503		
Fines, forfeitures, and costs	20,429		\$ 4,332
Officers' fees	9,410		5,768
Jail fees			154,084
Sanitation fees	816		
Treasurer's commission	191,275		26,575
Other	14,707	\$ 9,813	68,778
Totals	<u>\$ 237,140</u>	<u>\$ 9,813</u>	<u>\$ 259,537</u>

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

Description	General Fund	Road Fund	Other Funds in the Aggregate
State aid	\$ 428		
Fines, forfeitures, and costs	18,771		\$ 6,174
Interest	8		
Officers' fees	9,061		4,405
911 fees			331
Jail fees			92,183
Sanitation fees	816		
Treasurer's commission	169,546		27,517
Other	26,010	\$ 13,652	76,503
Totals	<u>\$ 224,640</u>	<u>\$ 13,652</u>	<u>\$ 207,113</u>



OUACHITA COUNTY, ARKANSAS  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2021 AND 2020

**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	\$ 507,946	\$ 232,223	\$ 219,851
Other	3,697	1,574	8,054
Totals	<u>\$ 511,643</u>	<u>\$ 233,797</u>	<u>\$ 227,905</u>

The accounts payable balance at December 31, 2020, is composed of the following:

Description	General Fund	Road Fund	Other Funds in the Aggregate
Vendor payables	\$ 72,915	\$ 16,583	\$ 53,006
Other	5,117	2,420	8,754
Totals	<u>\$ 78,032</u>	<u>\$ 19,003</u>	<u>\$ 61,760</u>

**NOTE 6: Interfund Balances**

Individual fund interfund receivable and payable balances are as follows:

	December 31, 2021	
	Interfund Receivables	Interfund Payables
General Fund		\$ 303,312
Other Funds in the Aggregate:		
Special Revenue Funds:		
Jail Operation and Maintenance	\$ 230,046	42,376
CMRS 911 Board (Commercial Mobile Radio Service)		12,134
American Rescue Plan Act	127,776	
Totals	<u>\$ 357,822</u>	<u>\$ 357,822</u>

Interfund receivables and payables consist of errors in depositing restricted revenues and interfund loans. These balances are expected to be repaid in 2023.

**NOTE 7: Federal Funds Program Compliance**

The County's 2021 federal funds were in the process of being audited in accordance with federal program requirements 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.

OUACHITA COUNTY, ARKANSAS  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2021 AND 2020

**NOTE 7: Federal Funds Program Compliance (Continued)**

A separate report was issued for the County's 2020 federal funds. The following material instance of noncompliance was reported for the Coronavirus Relief Fund:

Finding 2020-01: The County relies on various employees to oversee compliance with federal awards, but did not establish written internal control policies over federal awards to ensure compliance requirements were met.

**NOTE 8: 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			\$ 1,679,361
Law enforcement			3,068,731
Public safety			709,712
Recreation and culture			218,504
Debt service			1,684,399
Total Restricted			<u>7,360,707</u>
Committed for:			
General government	\$ 23,760		
Law enforcement	52,962		15,058
Highways and streets	40,830		
Total Committed	<u>117,552</u>		<u>15,058</u>
Assigned to:			
General government	877,273		
Law enforcement	5,810		10,853
Highways and streets		\$ 760,512	
Public safety			8,146
Sanitation	289,144		
Health	199,496		
Total Assigned	<u>1,371,723</u>	<u>760,512</u>	<u>18,999</u>
Unassigned	<u>3,385,245</u>		
Totals	<u>\$ 4,874,520</u>	<u>\$ 760,512</u>	<u>\$ 7,394,764</u>

OUACHITA COUNTY, ARKANSAS  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2021 AND 2020

**NOTE 8: Details of Fund Balance Classifications (Continued)**

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			\$ 596,390
Law enforcement			2,939,330
Public safety			609,432
Recreation and culture			195,312
Capital outlay			8,656
Debt service			1,693,899
Total Restricted			<u>6,043,019</u>
Committed for:			
General government	\$ 28,295		
Law enforcement	52,962		14,140
Highways and streets	40,830		
Total Committed	<u>122,087</u>		<u>14,140</u>
Assigned to:			
General government	\$ 871,508		
Law enforcement			2,409
Highways and streets		\$ 838,325	
Public safety			8,146
Sanitation	311,529		
Health	126,849		
Total Assigned	<u>1,309,886</u>	<u>838,325</u>	<u>10,555</u>
Unassigned	<u>3,895,180</u>		
Totals	<u>\$ 5,327,153</u>	<u>\$ 838,325</u>	<u>\$ 6,067,714</u>

**NOTE 9: 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 and 2020, the legal debt limit for bonded debt was \$22,621,576 and \$22,574,182, respectively. 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 and 2020, the legal debt limit for short-term financing obligations was \$6,111,541 and \$5,822,260, respectively. The amount of short-term financing obligations was \$632,791 and \$793,662 leaving a legal debt margin of \$5,478,750 and \$5,028,598, respectively. There were no short-term financing obligations.

OUACHITA COUNTY, ARKANSAS  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2021 AND 2020

**NOTE 10: Commitments**

Total commitments consist of the following at December 31, 2021 and 2020:

	December 31, 2021	December 31, 2020
Long-term liabilities	\$ 11,477,791	\$ 13,713,662
Reappraisal contract	<u>794,112</u>	<u></u>
Total Commitments	<u>\$ 12,271,903</u>	<u>\$ 13,713,662</u>

OUACHITA COUNTY, ARKANSAS  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2021 AND 2020

**NOTE 10: Commitments (Continued)**

Long-term Liabilities

Long-term liabilities at December 31, 2021 and 2020 are comprised of the following:

	December 31, 2021	December 31, 2020
<u>Bonds</u>		
2015 Sales and Use Tax Refunding Bonds, issued July 1, 2015, in the amount of \$2,660,000 due in annual installments of \$80,000 - \$165,000 plus interest through August 1, 2038; interest of 1.45% - 4.00%. Payments are to be made from the 2015 Series Sales Tax Refunding Bonds Debt Service Fund.		\$ 2,210,000
2015 Sales and Use Tax Bonds, issued October 1, 2015, in the amount of \$9,680,000, due in annual installments of \$400,000 - \$1,010,000 plus interest through May 1, 2026; interest of 2.00% - 2.30%. Payments are to be made from the 2015 Series Sales and Use Tax Bonds Service Fund.	\$ 1,815,000	3,515,000
2019 Series Sales and Use Tax Refunding Bonds, issued November 14, 2019, in the amount of \$7,430,000, due in annual installments of \$235,000 - \$510,000 plus interest through August 1, 2038; interest of 1.70% - 3.00%. Payments are to be made from the 2019 Series Sales and Use Tax Refunding Bonds Debt Service Fund.	6,880,000	7,195,000
2021 Series Sales and Use Tax Refunding Bonds, issued January 20, 2021, in the amount of \$2,210,000 due in annual installments of \$290,000 - \$525,000 plus interest through August 1, 2038; interest of .80% - 2.25%. Payments are to be made from the 2019 Series Sales and Use Tax Refunding Bonds Debt Service Fund.	2,150,000	
Total Bonds	<u>10,845,000</u>	<u>12,920,000</u>
<u>Direct Borrowings</u>		
Lease purchase agreement, dated October 31, 2018, in the amount of \$532,000, with BancorpSouth Equipment Finance for the purchase of four (4) 2018 Mack Dump Trucks, 36 monthly payments of \$4,690 beginning November 30, 2018, with interest of 3.69%, with one final payment of \$372,400 plus interest. Payments are to be made from the Road Fund.		406,147
Lease purchase agreement, dated September 15, 2020, in the amount of \$223,939, with BancorpSouth Equipment Finance for the purchase of one (1) 2021 Mack Granite Tractor with Heil 5000-25 yard rear loader body, 24 monthly payments of \$3,757 beginning October 15, 2020, with interest of 2.41%, with one final payment of \$143,000 plus interest. Payments are to be made from the Road Fund.	173,632	213,998
Lease purchase agreement, dated October 14, 2020, in the amount of \$173,500, with John Deere Financial for the purchase of one (1) John Deere 670G Motor Grader, 2 annual payments of \$86,758 beginning June 1, 2021, with interest of 0%. Payments are to be made from the Road Fund.	86,759	173,517
Lease purchase agreement, dated December 14, 2021, in the amount of \$372,400, with BancorpSouth Equipment Finance for the purchase of four (4) 2018 Mack Dump Trucks, 36 monthly payments of \$5,751 beginning January 14, 2022, with interest of 2.41% with one final payment of \$186,200 plus interest. Payments are to be made from the Road Fund.	372,400	
Total Direct Borrowings	<u>632,791</u>	<u>793,662</u>
Total Long-term liabilities	<u>\$ 11,477,791</u>	<u>\$ 13,713,662</u>

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

OUACHITA COUNTY, ARKANSAS  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2021 AND 2020

**NOTE 10: Commitments (Continued)**

Long-term Liabilities (Continued)

The County's outstanding bonds payable of \$10,845,000 and \$12,920,000, at December 31, 2021 and 2020, respectively, 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 from direct borrowings of \$632,791 and \$793,662 at December 31, 2021 and 2020, respectively, 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.

Post Employment Benefits Other Than Pensions

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

Long-Term Debt Issued and Outstanding

<u>Date of Issue</u>	<u>Date of Final Maturity</u>	<u>Rate of Interest</u>	<u>Amount Authorized and Issued</u>	<u>Debt Outstanding December 31, 2021</u>	<u>Maturities to December 31, 2021</u>
<u>Bonds</u>					
10/1/15	5/1/26	2.00 - 2.30%	\$ 9,680,000	\$ 1,815,000	\$ 7,865,000
11/14/19	8/1/38	1.70 - 3.00%	7,430,000	6,880,000	550,000
1/20/21	1/24/25	.80 - 2.25%	2,210,000	2,150,000	60,000
Total Bonds			<u>19,320,000</u>	<u>10,845,000</u>	<u>8,475,000</u>
<u>Direct Borrowings</u>					
9/15/20	10/15/22	2.41%	223,939	173,632	50,307
10/14/20	6/14/22	0.00%	173,517	86,759	86,758
12/14/21	1/14/25	2.41%	372,400	372,400	0
Total Direct Borrowings			<u>769,856</u>	<u>632,791</u>	<u>137,065</u>
Total Long-Term Debt			<u>\$ 20,089,856</u>	<u>\$ 11,477,791</u>	<u>\$ 8,612,065</u>

OUACHITA COUNTY, ARKANSAS  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2021 AND 2020

**NOTE 10: Commitments (Continued)**

Long-Term Debt Issued and Outstanding (Continued)

Date of Issue	Date of Final Maturity	Rate of Interest	Amount Authorized and Issued	Debt Outstanding December 31, 2020	Maturities to December 31, 2020
<u>Bonds</u>					
7/1/15	8/1/38	1.45 - 4.00%	\$ 2,660,000	\$ 2,210,000	\$ 450,000
10/1/15	5/1/26	2.00 - 2.30%	9,680,000	3,515,000	6,165,000
11/14/19	8/1/38	1.70 - 3.00%	7,430,000	7,195,000	235,000
Total Bonds			19,770,000	12,920,000	6,850,000
<u>Direct Borrowings</u>					
10/31/18	10/15/22	3.69%	532,000	406,147	125,853
9/15/20	10/15/22	2.41%	223,939	213,998	9,941
10/14/20	6/14/22	0.00%	173,517	173,517	
Total Direct Borrowings			929,456	793,662	135,794
Total Long-Term Debt			<u>\$ 20,699,456</u>	<u>\$ 13,713,662</u>	<u>\$ 6,985,794</u>

Changes in Long-Term Debt

	Balance January 01, 2021	Issued	Retired	Balance December 31, 2021
Bonds payable	\$ 12,920,000	\$ 2,210,000	\$ 4,285,000 *	\$ 10,845,000
<u>Direct Borrowings</u>				
Lease purchases	793,662	372,400	533,271 **	632,791
Total Long-Term Debt	<u>\$ 13,713,662</u>	<u>\$ 2,582,400</u>	<u>\$ 4,818,271</u>	<u>\$ 11,477,791</u>
	Balance January 01, 2020	Issued	Retired	Balance December 31, 2020
Bonds payable	\$ 14,670,000	\$ 0	\$ 1,750,000	\$ 12,920,000
<u>Direct Borrowings</u>				
Lease purchases	446,624	397,455	50,417	793,662
Total Long-Term Debt	<u>\$ 15,116,624</u>	<u>\$ 397,455</u>	<u>\$ 1,800,417</u>	<u>\$ 13,713,662</u>

\* Includes \$2,210,000 early retirement of debt – See Note 11.

\*\*Includes \$371,257 early retirement/refinance of debt.

OUACHITA COUNTY, ARKANSAS  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2021 AND 2020

**NOTE 10: Commitments (Continued)**

Debt Service Requirements to Maturity

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

Years Ending December 31,	Bonds			Direct Borrowings		
	Principal	Interest	Total	Principal	Interest	Total
2022	\$ 1,370,000	\$ 271,119	\$ 1,641,119	\$ 321,091	\$ 11,485	\$ 332,576
2023	1,325,000	241,813	1,566,813	62,179	6,828	69,007
2024	450,000	223,063	673,063	63,694	5,313	69,007
2025	455,000	215,163	670,163	185,827	373	186,200
2026	470,000	202,088	672,088			
2027 through 2031	2,575,000	801,038	3,376,038			
2032 through 2036	2,970,000	422,150	3,392,150			
2037 through 2038	1,230,000	41,025	1,271,025			
Totals	<u>\$ 10,845,000</u>	<u>\$ 2,417,459</u>	<u>\$ 13,262,459</u>	<u>\$ 632,791</u>	<u>\$ 23,999</u>	<u>\$ 656,790</u>

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

Years Ending December 31,	Bonds			Direct Borrowings		
	Principal	Interest	Total	Principal	Interest	Total
2021	\$ 1,325,000	\$ 356,525	\$ 1,681,525	\$ 533,271	\$ 21,042	\$ 554,313
2022	1,355,000	327,636	1,682,636	260,391	3,178	263,569
2023	1,390,000	295,750	1,685,750			
2024	1,145,000	264,956	1,409,956			
2025	445,000	245,963	690,963			
2026 through 2030	2,460,000	1,014,913	3,474,913			
2031 through 2035	2,900,000	594,450	3,494,450			
2036 through 2038	1,900,000	113,050	2,013,050			
Totals	<u>\$ 12,920,000</u>	<u>\$ 3,213,243</u>	<u>\$ 16,133,243</u>	<u>\$ 793,662</u>	<u>\$ 24,220</u>	<u>\$ 817,882</u>

County-Wide Reappraisal Contract

The County entered into a contract with Total Assessment Solutions Corporation on January 1, 2021 , for a county-wide reappraisal. The County is obligated for 60 monthly payments of \$16,544 for a total of \$992,640 beginning January 15 2021. Contract expense for 2021 was \$198,528

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

Year	December 31, 2021
2022	\$ 198,528
2023	198,528
2024	198,528
2025	198,528
Total	<u>\$ 794,112</u>



OUACHITA COUNTY, ARKANSAS  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2021 AND 2020

**NOTE 11: Debt Refunding**

On January 20, 2021 the County issued refunding bonds of \$2,210,000 with interest rates of 0.80 to 2.25 percent to refund \$2,210,000 of outstanding bonds dated July 1, 2015. The interest rates of the bonds refunded were 1.45 to 4.00 percent. Bond proceeds of \$2,091,075 along with debt service reserves of \$158,303 were remitted to an escrow agent to provide all future debt service payments for the bonds refunded. These bonds were called on February 1, 2021. The remaining proceeds of \$83,152 (after payment of \$35,773 net bond issuance costs) will be utilized for subsequent debt payments.

**NOTE 12: Pledged Revenues**

2015 Hospital Construction and Refunding Bonds

The County pledged future 0.5% sales and use taxes to repay \$9,680,000 in bonds that were issued in 2018 to provide funding for the costs of acquiring, constructing, furnishing, and equipping improvements to a hospital facility including particularly, without limitation, renovations to the emergency and surgery departments as well as to refund Ouachita County Public Facilities Board Healthcare Revenue Bonds, Series 2003. When the bonds are fully paid, the 0.5% sales and use taxes shall no longer be levied or collected.

At December 31, 2021, total principal and interest remaining on the bonds were \$1,815,000 and \$43,987, respectively, payable through May 1, 2023. For 2021, principal and interest paid were \$1,700,000 and \$69,674 respectively. The Hospital Construction and Refunding Bonds Debt Service Fund received \$1,775,095 in sales taxes in 2021.

At December 31, 2020, total principal and interest remaining on the bonds were \$3,515,000 and \$170,423, respectively, payable through May 1, 2024. For 2020, principal and interest paid were \$1,420,000 and \$103,750 respectively. The Hospital Construction and Refunding Bonds Debt Service Fund received \$1,706,456 in sales taxes in 2020.

Jail Refunding Bonds, Series 2015 and 2021

The County pledged future 1% sales and use taxes to repay \$2,660,000 in sales and use tax refunding bonds that were issued in 2015 to refund a 2009 bond issue that was used to provide funding for construction of a county jail complex. Any sales taxes collected in excess of debt service payments on these bonds is permitted to be used for other County law enforcement purposes. The 2015 Jail Refunding Bonds were refunded on January 20, 2021

At December 31, 2020, total principal and interest remaining on the bonds were \$2,210,000 and \$864,270, respectively, payable through August 1, 2038. For 2020, principal and interest paid were \$95,000 and \$80,753 respectively. The Jail Refunding Bonds, Series 2015 Debt Service Fund received \$2,893,771 in sales taxes in 2020.

Jail Refunding Bonds, Series 2019

The County pledged future 1% sales and use taxes to repay \$7,450,000 in sales and use tax refunding bonds that were issued in 2014 to refund a 2008 bond issue that was used to provide funding for construction of a county jail complex. Any sales taxes collected in excess of debt service payments on these bonds is permitted to be used for other County law enforcement purposes.

At December 31, 2021, total principal and interest remaining on the bonds were \$6,880,000 and \$1,975,751, respectively, payable through August 1, 2038. For 2021, principal and interest paid were \$315,000 and \$202,800 respectively. The Jail Refunding Bonds, Series 2019 Debt Service Fund received \$3,395,243 in sales taxes in 2021.

At December 31, 2020, total principal and interest remaining on the bonds were \$7,195,000 and \$2,178,550, respectively, payable through August 1, 2038. For 2020, principal and interest paid were \$235,000 and \$147,629 respectively. The Jail Refunding Bonds, Series 2019 Debt Service Fund received \$519,140 in sales taxes in 2020.

OUACHITA COUNTY, ARKANSAS  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2021 AND 2020

**NOTE 12: Pledged Revenues (Continued)**

Jail Refunding Bonds, Series 2021

The County pledged future 1% sales and use taxes to repay \$2,210,000 in sales and use tax refunding bonds that were issued in 2021 to refund a 2009 bond issue that was used to provide funding for construction of a county jail complex. Any sales taxes collected in excess of debt service payments on these bonds is permitted to be used for other County law enforcement purposes.

At December 31, 2021, total principal and interest remaining on the bonds were \$2,150,000 and \$397,721, respectively, payable through August 1, 2038. For 2021, principal and interest paid were \$60,000 and \$22,407 respectively. The Jail Refunding Bonds, Series 2021 Debt Service Fund received \$154,946 in sales taxes in 2021.

**NOTE 13: Interfund Transfers**

For 2021, the General Fund transferred \$585,000 to the Road Fund and \$280,184 to Other Funds in the Aggregate (County Library - \$14,140, Drug Control - \$5,000, Jail Operation & Maintenance - \$225,000, and Public Defender - \$36,044,) for operating purposes. The Other Funds in the Aggregate (Jail Operation & Maintenance) transferred \$75,000 to the Road Fund for operating purposes. Within the Other Funds in the Aggregate, Debt Service Funds transferred excess sales taxes of \$2,876,511 to the Jail Operation & Maintenance Fund for operating purposes.

For 2020, the General Fund transferred \$430,000 to the Road Fund and \$35,857 to Other Funds in the Aggregate (Drug Control - \$5,000, Public Defender - \$10,000, and Circuit Court Juvenile Division - \$20,857) for operating purposes. The Other Funds in the Aggregate (Jail Operation & Maintenance) transferred \$50,000 to the Road Fund for operating purposes. Within the Other Funds in the Aggregate, Debt Service Funds transferred excess sales taxes of \$2,750,397 to the Jail Operation & Maintenance Fund, and the Drug Control Fund transferred \$46,000 to the Jail Operation & Maintenance Fund for operating purposes.

**NOTE 14: Joint Venture: Camden-Ouachita County Library**

The Camden Library Commission and Ouachita County entered into an agreement in January 1954 in accordance with Ark. Code Ann. § 13-2-401 to establish the Camden-Ouachita County Library. The agreement states that all funds, income, and properties of the City and County, which are levied for library purposes together with all funds received from any source by either the City or County, shall be pooled and made available for the joint preservation of the City-County library system under the management and control of the City-County Library Board. The County Library paid \$211,290 and \$184,043 for Camden-Ouachita County Library expenditures in 2021 and 2020, respectively. The City of Camden paid Ouachita County \$95,278 and \$92,363 in 2021 and 2020, respectively, for these purposes. Contact the Camden-Ouachita County Library at 405 Cash Rd SW, Camden, Arkansas to obtain financial statements.

**NOTE 15: Jointly Governed Organization – Thirteenth Judicial District Drug Task Force**

The Prosecuting Attorney's Office of the Thirteenth Judicial District, the Sheriffs' Departments of Calhoun, Cleveland, Columbia, Dallas, Ouachita, and Union Counties, and the Police Departments of Camden, El Dorado, Fordyce, Hampton, Magnolia, Rison, and Smackover entered into an agreement to establish the Thirteenth Judicial District Drug Task Force. The agreement covers the period July 1, 2021 – June 30, 2022, and may be extended upon written mutual agreement. Funding is provided through a Drug Law Enforcement Program grant, applied for by the Prosecuting Attorney of the Thirteenth Judicial District. No contributions or payment for expenditure were made to the Thirteenth Judicial District Drug Task Force by the County. The 2021 and 2020 financial statements of the Thirteenth Judicial District Drug Task Force have not been audited.

**NOTE 16: 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.

OUACHITA COUNTY, ARKANSAS  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2021 AND 2020

**NOTE 16: Risk Management (Continued)**

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.

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.

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 17: 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 and 2020 were \$754,618 and \$716,209 respectively.

OUACHITA COUNTY, ARKANSAS  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2021 AND 2020

**NOTE 17: Arkansas Public Employees Retirement System (Continued)**

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 and 2020 was \$1,896,474 and \$6,861,122 respectively.

**NOTE 18: Corona Virus (COVID-19)**

On March 11, 2020, the Governor of Arkansas issued Executive Order 20-03 declaring an emergency and ordered Arkansas Department of Health to take action to prevent the spread of coronavirus disease 2019 (COVID-19). In 2020, the County Received \$821,444 in federal aid from the Coronavirus Aid, Relief and Economic Securities (CARES) Act. The County was awarded \$4,541,679 in federal aid from the American Rescue Plan Act of 2021, and as of report date, \$4,541,679 of this amount had been received. The extent of the impact of COVID-19 on financial statements for future reporting periods remains uncertain.

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

Schedule 1

	SPECIAL REVENUE FUNDS								
	Treasurer's Automation	Collector's Automation	Circuit Court Automation	Assessor's Amendment no. 79	County Clerk's Cost	County Recorder's Cost	County Library	County Clerk Operating	Child Support Cost
ASSETS									
Cash and cash equivalents	\$ 186,378	\$ 224,142	\$ 126,332	\$ 33,014	\$ 11,718	\$ 197,539	\$ 232,204	\$ 1,807	\$ 3,838
Accounts receivable	26,575		3,518			5,590			36
Interfund receivables									
TOTAL ASSETS	<u>\$ 212,953</u>	<u>\$ 224,142</u>	<u>\$ 129,850</u>	<u>\$ 33,014</u>	<u>\$ 11,718</u>	<u>\$ 203,129</u>	<u>\$ 232,204</u>	<u>\$ 1,807</u>	<u>\$ 3,874</u>
LIABILITIES AND FUND BALANCES									
Liabilities:									
Accounts payable		\$ 7,083				\$ 251	\$ 13,700		
Interfund payables									
Settlements pending	\$ 27,007								
Total Liabilities	<u>27,007</u>	<u>7,083</u>				<u>251</u>	<u>13,700</u>		
Fund Balances:									
Restricted	185,946	217,059	\$ 129,850	\$ 33,014	\$ 11,718	202,878	218,504	\$ 1,807	\$ 3,874
Committed									
Assigned									
Total Fund Balances	<u>185,946</u>	<u>217,059</u>	<u>129,850</u>	<u>33,014</u>	<u>11,718</u>	<u>202,878</u>	<u>218,504</u>	<u>1,807</u>	<u>3,874</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 212,953</u>	<u>\$ 224,142</u>	<u>\$ 129,850</u>	<u>\$ 33,014</u>	<u>\$ 11,718</u>	<u>\$ 203,129</u>	<u>\$ 232,204</u>	<u>\$ 1,807</u>	<u>\$ 3,874</u>

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

Schedule 1

	SPECIAL REVENUE FUNDS								
		Jail Operation and Maintenance	Boating Safety and Enforcement	CMRS 911 Board (Commercial Mobile Radio Service)	Public Defender	Victim/Witness	Indigent Defense	Drug Court Program	Circuit Court Juvenile Division
	Drug Control								
ASSETS									
Cash and cash equivalents	\$ 57,656	\$ 2,197,532	\$ 31,084	\$ 703,737	\$ 11,101	\$ 139,975	\$ 46,407	\$ 44,677	\$ 59,138
Accounts receivable		223,646					11		
Interfund receivables		230,046							
TOTAL ASSETS	<u>\$ 57,656</u>	<u>\$ 2,651,224</u>	<u>\$ 31,084</u>	<u>\$ 703,737</u>	<u>\$ 11,101</u>	<u>\$ 139,975</u>	<u>\$ 46,418</u>	<u>\$ 44,677</u>	<u>\$ 59,138</u>
LIABILITIES AND FUND BALANCES									
Liabilities:									
Accounts payable		\$ 194,266	\$ 4,102	\$ 727	\$ 248	\$ 7,528			
Interfund payables		42,376		12,134					
Settlements pending									
Total Liabilities		<u>236,642</u>	<u>4,102</u>	<u>12,861</u>	<u>248</u>	<u>7,528</u>			
Fund Balances:									
Restricted	\$ 42,598	2,414,582	26,982	682,730		132,447	\$ 46,418	\$ 44,677	\$ 59,138
Committed	15,058								
Assigned				8,146	10,853				
Total Fund Balances	<u>57,656</u>	<u>2,414,582</u>	<u>26,982</u>	<u>690,876</u>	<u>10,853</u>	<u>132,447</u>	<u>46,418</u>	<u>44,677</u>	<u>59,138</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 57,656</u>	<u>\$ 2,651,224</u>	<u>\$ 31,084</u>	<u>\$ 703,737</u>	<u>\$ 11,101</u>	<u>\$ 139,975</u>	<u>\$ 46,418</u>	<u>\$ 44,677</u>	<u>\$ 59,138</u>

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

Schedule 1

	SPECIAL REVENUE FUNDS					DEBT SERVICE FUNDS		
	Circuit Clerk Commissioner's Fee	Assessor's Late Assessment Fee	Communication Facility and Equipment	Law Library	American Rescue Plan Act	2015 Hospital Construction and Refunding Bonds	Jail Refunding Bonds, Series 2019	Jail Refunding Bonds, Series 2021
ASSETS								
Cash and cash equivalents	\$ 6,904	\$ 4,986	\$ 14,470	\$ 184,532	\$ 883,257	\$ 1,050,107	\$ 484,734	\$ 149,558
Accounts receivable	142			19				
Interfund receivables					127,776			
TOTAL ASSETS	<u>\$ 7,046</u>	<u>\$ 4,986</u>	<u>\$ 14,470</u>	<u>\$ 184,551</u>	<u>\$ 1,011,033</u>	<u>\$ 1,050,107</u>	<u>\$ 484,734</u>	<u>\$ 149,558</u>
LIABILITIES AND FUND BALANCES								
Liabilities:								
Accounts payable								
Interfund payables								
Settlements pending								
Total Liabilities								
Fund Balances:								
Restricted	\$ 7,046	\$ 4,986	\$ 14,470	\$ 184,551	\$ 1,011,033	\$ 1,050,107	\$ 484,734	\$ 149,558
Committed								
Assigned								
Total Fund Balances	<u>7,046</u>	<u>4,986</u>	<u>14,470</u>	<u>184,551</u>	<u>1,011,033</u>	<u>1,050,107</u>	<u>484,734</u>	<u>149,558</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 7,046</u>	<u>\$ 4,986</u>	<u>\$ 14,470</u>	<u>\$ 184,551</u>	<u>\$ 1,011,033</u>	<u>\$ 1,050,107</u>	<u>\$ 484,734</u>	<u>\$ 149,558</u>

OUACHITA 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 Clerk's Accounts	Circuit Clerk's Accounts	Totals
ASSETS						
Cash and cash equivalents	\$ 250,913	\$ 123,706	\$ 208,056	\$ 104,120	\$ 1,077,133	\$ 8,850,755
Accounts receivable						259,537
Interfund receivables						357,822
TOTAL ASSETS	<u>\$ 250,913</u>	<u>\$ 123,706</u>	<u>\$ 208,056</u>	<u>\$ 104,120</u>	<u>\$ 1,077,133</u>	<u>\$ 9,468,114</u>
LIABILITIES AND FUND BALANCES						
Liabilities:						
Accounts payable						\$ 227,905
Interfund payables						54,510
Settlements pending	\$ 250,913	\$ 123,706	\$ 208,056	\$ 104,120	\$ 1,077,133	1,790,935
Total Liabilities	<u>250,913</u>	<u>123,706</u>	<u>208,056</u>	<u>104,120</u>	<u>1,077,133</u>	<u>2,073,350</u>
Fund Balances:						
Restricted						7,360,707
Committed						15,058
Assigned						18,999
Total Fund Balances						<u>7,394,764</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 250,913</u>	<u>\$ 123,706</u>	<u>\$ 208,056</u>	<u>\$ 104,120</u>	<u>\$ 1,077,133</u>	<u>\$ 9,468,114</u>



OUACHITA 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							
	Treasurer's Automation	Collector's Automation	Circuit Court Automation	Assessor's Amendment no. 79	County Clerk's Cost	County Recorder's Cost	County Library	County Clerk Operating
REVENUES								
State aid				\$ 8,071			\$ 9,982	
Federal aid							30,784	
Property taxes							52,547	
Sales taxes								
Fines, forfeitures, and costs			\$ 14,340					
Interest	\$ 677	\$ 692	469	122	\$ 36	\$ 521	674	\$ 6
Officers' fees					3,891	63,639		270
911 fees								
Jail fees								
Treasurer's commission	26,575							
Collector's commission		46,771						
Other	124	5	77	51	22	128	34,901	2
<b>TOTAL REVENUES</b>	<b>27,376</b>	<b>47,468</b>	<b>14,886</b>	<b>8,244</b>	<b>3,949</b>	<b>64,288</b>	<b>128,888</b>	<b>278</b>
Less: Treasurer's commission	14	14	228	164	80	10	3,824	6
<b>NET REVENUES</b>	<b>27,362</b>	<b>47,454</b>	<b>14,658</b>	<b>8,080</b>	<b>3,869</b>	<b>64,278</b>	<b>125,064</b>	<b>272</b>
EXPENDITURES								
Current:								
General government	4,265	44,123		727	615	31,375		
Law enforcement			5,615					
Highways and streets								
Public safety								
Sanitation								
Health								
Recreation and culture							211,290	
<b>Total Current</b>	<b>4,265</b>	<b>44,123</b>	<b>5,615</b>	<b>727</b>	<b>615</b>	<b>31,375</b>	<b>211,290</b>	
Debt Service:								
Bond principal								
Bond interest and other charges								
<b>TOTAL EXPENDITURES</b>	<b>4,265</b>	<b>44,123</b>	<b>5,615</b>	<b>727</b>	<b>615</b>	<b>31,375</b>	<b>211,290</b>	
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>23,097</b>	<b>3,331</b>	<b>9,043</b>	<b>7,353</b>	<b>3,254</b>	<b>32,903</b>	<b>(86,226)</b>	<b>272</b>
OTHER FINANCING SOURCES (USES)								
Transfers in							14,140	
Transfers out								
Proceeds from refunding bond issue								
Payments to refunding bond escrow agent								
Contribution from City of Camden for library							95,278	
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>							<b>109,418</b>	
<b>EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES</b>	<b>23,097</b>	<b>3,331</b>	<b>9,043</b>	<b>7,353</b>	<b>3,254</b>	<b>32,903</b>	<b>23,192</b>	<b>272</b>
FUND BALANCES - JANUARY 1	162,849	213,728	120,807	25,661	8,464	169,975	195,312	1,535
FUND BALANCES - DECEMBER 31	\$ 185,946	\$ 217,059	\$ 129,850	\$ 33,014	\$ 11,718	\$ 202,878	\$ 218,504	\$ 1,807

OUACHITA 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							
	Child Support Cost	Drug Control	Jail Operation and Maintenance	Boating Safety and Enforcement	CMRS 911 Board (Commercial Mobile Radio Service)	Public Defender	Victim/Witness	Indigent Defense
REVENUES								
State aid				\$ 2,407				
Federal aid			\$ 30,173					
Property taxes								
Sales taxes								
Fines, forfeitures, and costs		\$ 230	24,727			\$ 4,641	\$ 18,094	\$ 6,986
Interest	\$ 12	16	8,304	111	\$ 1,738	87	484	157
Officers' fees	252							
911 fees					457,726			
Jail fees			1,217,353					
Treasurer's commission								
Collector's commission								
Other	2	522	102,969	16	3,328	19	4,336	38
TOTAL REVENUES	266	768	1,383,526	2,534	462,792	4,747	22,914	7,181
Less: Treasurer's commission	4	5	61,545	50	9,196	65	390	128
NET REVENUES	262	763	1,321,981	2,484	453,596	4,682	22,524	7,053
EXPENDITURES								
Current:								
General government								
Law enforcement		4,081	4,215,777			32,282	20,291	
Highways and streets								
Public safety				4,500	351,300			
Sanitation								
Health								
Recreation and culture								
Total Current		4,081	4,215,777	4,500	351,300	32,282	20,291	
Debt Service:								
Bond principal								
Bond interest and other charges								
TOTAL EXPENDITURES		4,081	4,215,777	4,500	351,300	32,282	20,291	
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	262	(3,318)	(2,893,796)	(2,016)	102,296	(27,600)	2,233	7,053
OTHER FINANCING SOURCES (USES)								
Transfers in		5,000	3,101,511			36,044		
Transfers out			(75,000)					
Proceeds from refunding bond issue								
Payments to refunding bond escrow agent								
Contribution from City of Camden for library								
TOTAL OTHER FINANCING SOURCES (USES)		5,000	3,026,511			36,044		
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	262	1,682	132,715	(2,016)	102,296	8,444	2,233	7,053
FUND BALANCES - JANUARY 1	3,612	55,974	2,281,867	28,998	588,580	2,409	130,214	39,365
FUND BALANCES - DECEMBER 31	\$ 3,874	\$ 57,656	\$ 2,414,582	\$ 26,982	\$ 690,876	\$ 10,853	\$ 132,447	\$ 46,418

OUACHITA 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							
	Drug Court Program	Circuit Court Juvenile Division	Circuit Clerk Commissioner's Fee	Assessor's Late Assessment Fee	Communication Facility and Equipment	Hospital Grant	Law Library	American Rescue Plan Act
REVENUES								
State aid	\$ 2,618							
Federal aid						\$ 402,639		\$ 2,270,840
Property taxes				\$ 1,168				
Sales taxes								
Fines, forfeitures, and costs	3,005	\$ 3,527					\$ 24,117	
Interest	162	206	\$ 25		\$ 185			
Officers' fees		2,090	274		3,549			
911 fees								
Jail fees					124,198			
Treasurer's commission								
Collector's commission								
Other	16	31			105		123	
TOTAL REVENUES	5,801	5,854	299	1,168	128,037	402,639	24,240	2,270,840
Less: Treasurer's commission	66	116	1				414	
NET REVENUES	5,735	5,738	298	1,168	128,037	402,639	23,826	2,270,840
EXPENDITURES								
Current:								
General government								225,707
Law enforcement	3,111	3,000			179,632			353,256
Highways and streets								167,743
Public safety								381,309
Sanitation								128,997
Health						402,639		2,795
Recreation and culture								
Total Current	3,111	3,000			179,632	402,639		1,259,807
Debt Service:								
Bond principal								
Bond interest and other charges								
TOTAL EXPENDITURES	3,111	3,000			179,632	402,639		1,259,807
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	2,624	2,738	298	1,168	(51,595)		23,826	1,011,033
OTHER FINANCING SOURCES (USES)								
Transfers in								
Transfers out								
Proceeds from refunding bond issue								
Payments to refunding bond escrow agent								
Contribution from City of Camden for library								
TOTAL OTHER FINANCING SOURCES (USES)								
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	2,624	2,738	298	1,168	(51,595)		23,826	1,011,033
FUND BALANCES - JANUARY 1	42,053	56,400	6,748	3,818	66,065		160,725	
FUND BALANCES - DECEMBER 31	\$ 44,677	\$ 59,138	\$ 7,046	\$ 4,986	\$ 14,470	\$ 0	\$ 184,551	\$ 1,011,033

OUACHITA 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  
CAPITAL

Schedule 2

	PROJECTS FUND	DEBT SERVICE FUNDS				
	Hospital Sales Tax	2015 Hospital Construction and Refunding Bonds	Jail Refunding Bonds, Series 2015	Jail Refunding Bonds, Series 2019	Jail Refunding Bonds, Series 2021	Totals
REVENUES						
State aid						\$ 23,078
Federal aid						2,734,436
Property taxes						53,715
Sales taxes	\$ 18	\$ 1,775,095		\$ 3,395,243	\$ 154,946	5,325,302
Fines, forfeitures, and costs						99,667
Interest		745	\$ 11	375	34	15,849
Officers' fees						73,965
911 fees						457,726
Jail fees						1,341,551
Treasurer's commission						26,575
Collector's commission						46,771
Other						146,815
<b>TOTAL REVENUES</b>	<b>18</b>	<b>1,775,840</b>	<b>11</b>	<b>3,395,618</b>	<b>154,980</b>	<b>10,345,450</b>
Less: Treasurer's commission						76,320
<b>NET REVENUES</b>	<b>18</b>	<b>1,775,840</b>	<b>11</b>	<b>3,395,618</b>	<b>154,980</b>	<b>10,269,130</b>
EXPENDITURES						
Current:						
General government						306,812
Law enforcement					35,773	4,852,818
Highways and streets						167,743
Public safety						737,109
Sanitation						128,997
Health	8,674					414,108
Recreation and culture						211,290
<b>Total Current</b>	<b>8,674</b>					<b>6,818,877</b>
Debt Service:						
Bond principal		1,700,000		315,000	60,000	2,075,000
Bond interest and other charges		73,040		207,673	28,573	309,286
<b>TOTAL EXPENDITURES</b>	<b>8,674</b>	<b>1,773,040</b>		<b>522,673</b>	<b>88,573</b>	<b>9,203,163</b>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>(8,656)</b>	<b>2,800</b>	<b>11</b>	<b>2,872,945</b>	<b>66,407</b>	<b>1,065,967</b>
OTHER FINANCING SOURCES (USES)						
Transfers in						3,156,695
Transfers out				(2,876,511)		(2,951,511)
Proceeds from refunding bond issue					2,210,000	2,210,000
Payments to refunding bond escrow agent			(158,303)		(2,091,076)	(2,249,379)
Contribution from City of Camden for library						95,278
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>			<b>(158,303)</b>	<b>(2,876,511)</b>	<b>118,924</b>	<b>261,083</b>
<b>EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES</b>	<b>(8,656)</b>	<b>2,800</b>	<b>(158,292)</b>	<b>(3,566)</b>	<b>185,331</b>	<b>1,327,050</b>
<b>FUND BALANCES - JANUARY 1</b>	<b>8,656</b>	<b>1,047,307</b>	<b>158,292</b>	<b>488,300</b>	<b>158,292</b>	<b>6,067,714</b>
<b>FUND BALANCES - DECEMBER 31</b>	<b>\$ 0</b>	<b>\$ 1,050,107</b>	<b>\$ 0</b>	<b>\$ 484,734</b>	<b>\$ 343,623</b>	<b>\$ 7,394,764</b>

OUACHITA COUNTY, ARKANSAS  
COMBINING BALANCE SHEET - OTHER FUNDS IN THE AGGREGATE -  
REGULATORY BASIS  
DECEMBER 31, 2020

Schedule 3

SPECIAL REVENUE FUNDS

	Treasurer's Automation	Collector's Automation	Circuit Court Automation	Assessor's Amendment no. 79	County Clerk's Cost	County Recorder's Cost	County Library	County Clerk Operating	Child Support Cost
ASSETS									
Cash and cash equivalents	\$ 162,339	\$ 214,958	\$ 120,717	\$ 25,661	\$ 8,446	\$ 165,896	\$ 196,963	\$ 1,533	\$ 3,576
Accounts receivable	27,517		90		91	4,162		2	36
<b>TOTAL ASSETS</b>	<b>\$ 189,856</b>	<b>\$ 214,958</b>	<b>\$ 120,807</b>	<b>\$ 25,661</b>	<b>\$ 8,537</b>	<b>\$ 170,058</b>	<b>\$ 196,963</b>	<b>\$ 1,535</b>	<b>\$ 3,612</b>
LIABILITIES AND FUND BALANCES									
Liabilities:									
Accounts payable		\$ 1,230			\$ 73	\$ 83	\$ 1,651		
Settlements pending	\$ 27,007								
Total Liabilities	27,007	1,230			73	83	1,651		
Fund Balances:									
Restricted	162,849	213,728	\$ 120,807	\$ 25,661	8,464	169,975	195,312	\$ 1,535	\$ 3,612
Committed									
Assigned									
Total Fund Balances	162,849	213,728	120,807	25,661	8,464	169,975	195,312	1,535	3,612
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$ 189,856</b>	<b>\$ 214,958</b>	<b>\$ 120,807</b>	<b>\$ 25,661</b>	<b>\$ 8,537</b>	<b>\$ 170,058</b>	<b>\$ 196,963</b>	<b>\$ 1,535</b>	<b>\$ 3,612</b>

OUACHITA COUNTY, ARKANSAS  
COMBINING BALANCE SHEET - OTHER FUNDS IN THE AGGREGATE -  
REGULATORY BASIS  
DECEMBER 31, 2020

Schedule 3

	SPECIAL REVENUE FUNDS								
		Jail Operation and Maintenance	Boating Safety and Enforcement	CMRS 911 Board (Commercial Mobile Radio Service)	Public Defender	Victim/Witness	Indigent Defense	Drug Court Program	Circuit Court Juvenile Division
ASSETS	Drug Control								
Cash and cash equivalents	\$ 55,974	\$ 2,155,380	\$ 28,998	\$ 602,088	\$ 2,483	\$ 128,675	\$ 38,861	\$ 41,943	\$ 56,775
Accounts receivable		170,661		331	261	1,539	504	110	
TOTAL ASSETS	\$ 55,974	\$ 2,326,041	\$ 28,998	\$ 602,419	\$ 2,744	\$ 130,214	\$ 39,365	\$ 42,053	\$ 56,775
LIABILITIES AND FUND BALANCES									
Liabilities:									
Accounts payable		\$ 44,174		\$ 13,839	\$ 335				\$ 375
Settlements pending									
Total Liabilities		44,174		13,839	335				375
Fund Balances:									
Restricted	\$ 41,834	2,281,867	\$ 28,998	580,434		\$ 130,214	\$ 39,365	\$ 42,053	56,400
Committed	14,140								
Assigned				8,146	2,409				
Total Fund Balances	55,974	2,281,867	28,998	588,580	2,409	130,214	39,365	42,053	56,400
TOTAL LIABILITIES AND FUND BALANCES	\$ 55,974	\$ 2,326,041	\$ 28,998	\$ 602,419	\$ 2,744	\$ 130,214	\$ 39,365	\$ 42,053	\$ 56,775

OUACHITA COUNTY, ARKANSAS  
COMBINING BALANCE SHEET - OTHER FUNDS IN THE AGGREGATE -  
REGULATORY BASIS  
DECEMBER 31, 2020

Schedule 3

	SPECIAL REVENUE FUNDS				CAPITAL PROJECTS FUND	DEBT SERVICE FUNDS		
	Circuit Clerk Commissioner' s Fee	Assessor's Late Assessment Fee	Communication Facility and Equipment	Law Library	Hospital Sales Tax	2015 Hospital Construction and Refunding Bonds	Jail Refunding Bonds, Series 2015	Jail Refunding Bonds, Series 2019
ASSETS								
Cash and cash equivalents	\$ 6,634	\$ 3,818	\$ 66,065	\$ 159,030	\$ 8,656	\$ 1,047,307	\$ 158,292	\$ 488,300
Accounts receivable	114			1,695				
TOTAL ASSETS	<u>\$ 6,748</u>	<u>\$ 3,818</u>	<u>\$ 66,065</u>	<u>\$ 160,725</u>	<u>\$ 8,656</u>	<u>\$ 1,047,307</u>	<u>\$ 158,292</u>	<u>\$ 488,300</u>
LIABILITIES AND FUND BALANCES								
Liabilities:								
Accounts payable								
Settlements pending								
Total Liabilities								
Fund Balances:								
Restricted	\$ 6,748	\$ 3,818	\$ 66,065	\$ 160,725	\$ 8,656	\$ 1,047,307	\$ 158,292	\$ 488,300
Committed								
Assigned								
Total Fund Balances	<u>6,748</u>	<u>3,818</u>	<u>66,065</u>	<u>160,725</u>	<u>8,656</u>	<u>1,047,307</u>	<u>158,292</u>	<u>488,300</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 6,748</u>	<u>\$ 3,818</u>	<u>\$ 66,065</u>	<u>\$ 160,725</u>	<u>\$ 8,656</u>	<u>\$ 1,047,307</u>	<u>\$ 158,292</u>	<u>\$ 488,300</u>

OUACHITA COUNTY, ARKANSAS  
COMBINING BALANCE SHEET - OTHER FUNDS IN THE AGGREGATE -  
REGULATORY BASIS  
DECEMBER 31, 2020

Schedule 3

	CUSTODIAL FUNDS					
	Treasurer's Accounts	Collector's Accounts	Sheriff's Accounts	County Clerk's Accounts	Circuit Clerk's Accounts	Totals
ASSETS						
Cash and cash equivalents	\$ 255,060	\$ 103,519	\$ 186,630	\$ 108,756	\$ 1,006,609	\$ 7,609,942
Accounts receivable						207,113
TOTAL ASSETS	<u>\$ 255,060</u>	<u>\$ 103,519</u>	<u>\$ 186,630</u>	<u>\$ 108,756</u>	<u>\$ 1,006,609</u>	<u>\$ 7,817,055</u>
LIABILITIES AND FUND BALANCES						
Liabilities:						
Accounts payable						\$ 61,760
Settlements pending	\$ 255,060	\$ 103,519	\$ 186,630	\$ 108,756	\$ 1,006,609	1,687,581
Total Liabilities	<u>255,060</u>	<u>103,519</u>	<u>186,630</u>	<u>108,756</u>	<u>1,006,609</u>	<u>1,749,341</u>
Fund Balances:						
Restricted						6,043,019
Committed						14,140
Assigned						10,555
Total Fund Balances						<u>6,067,714</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 255,060</u>	<u>\$ 103,519</u>	<u>\$ 186,630</u>	<u>\$ 108,756</u>	<u>\$ 1,006,609</u>	<u>\$ 7,817,055</u>



OUACHITA 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, 2020

Schedule 4

	SPECIAL REVENUE FUNDS							
	Treasurer's Automation	Collector's Automation	Circuit Court Automation	Assessor's Amendment no. 79	County Clerk's Cost	County Recorder's Cost	County Library	County Clerk Operating
REVENUES								
State aid				\$ 8,322			\$ 9,876	
Federal aid								
Property taxes							53,025	
Sales taxes								
Fines, forfeitures, and costs			\$ 11,463					
Interest	\$ 674	\$ 851	509	118	\$ 34	\$ 551	850	\$ 6
Officers' fees					3,502	54,082		254
911 fees								
Jail fees								
Treasurer's commission	27,517							
Collector's commission		45,585						
Other	3	5	98	59	27	3	36,689	2
TOTAL REVENUES	28,194	46,441	12,070	8,499	3,563	54,636	100,440	262
Less: Treasurer's commission	14	17	255	169	72	11	3,809	5
NET REVENUES	28,180	46,424	11,815	8,330	3,491	54,625	96,631	257
EXPENDITURES								
Current:								
General government	4,145	52,465		2,381	1,873	16,988		
Law enforcement			3,431					
Public safety								
Health								
Recreation and culture							184,043	
Total Current	4,145	52,465	3,431	2,381	1,873	16,988	184,043	
Debt Service:								
Bond principal								
Bond interest and other charges								
TOTAL EXPENDITURES	4,145	52,465	3,431	2,381	1,873	16,988	184,043	
EXCESS OF REVENUES OVER (UNDER)								
EXPENDITURES	24,035	(6,041)	8,384	5,949	1,618	37,637	(87,412)	257
OTHER FINANCING SOURCES (USES)								
Transfers in								
Transfers out								
Contribution from City of Camden for library							92,363	
TOTAL OTHER FINANCING SOURCES (USES)							92,363	
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER)								
EXPENDITURES AND OTHER USES	24,035	(6,041)	8,384	5,949	1,618	37,637	4,951	257
FUND BALANCES - JANUARY 1	138,814	219,769	112,423	19,712	6,846	132,338	190,361	1,278
FUND BALANCES - DECEMBER 31	\$ 162,849	\$ 213,728	\$ 120,807	\$ 25,661	\$ 8,464	\$ 169,975	\$ 195,312	\$ 1,535

OUACHITA 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, 2020

Schedule 4

	SPECIAL REVENUE FUNDS							
	Child Support Cost	Drug Control	Jail Operation and Maintenance	Boating Safety and Enforcement	CMRS 911 Board (Commercial Mobile Radio Service)	Public Defender	Victim/Witness	Indigent Defense
REVENUES								
State aid				\$ 2,561				
Federal aid			\$ 32,745					
Property taxes								
Sales taxes								
Fines, forfeitures, and costs		\$ 2,774	25,995			\$ 4,872	\$ 19,694	\$ 7,573
Interest	\$ 13	17	9,086	120	\$ 1,323	41	535	150
Officers' fees	468							
911 fees					505,948			
Jail fees			972,744					
Treasurer's commission								
Collector's commission								
Other	4	11	99,360	13	1,311	20	121	39
TOTAL REVENUES	485	2,802	1,139,930	2,694	508,582	4,933	20,350	7,762
Less: Treasurer's commission	8	1,727	53,197	54	11,010	64	392	128
NET REVENUES	477	1,075	1,086,733	2,640	497,572	4,869	19,958	7,634
EXPENDITURES								
Current:								
General government								
Law enforcement		3,534	3,995,722			32,540	20,290	
Public safety					267,031			
Health								
Recreation and culture								
Total Current		3,534	3,995,722		267,031	32,540	20,290	
Debt Service:								
Bond principal								
Bond interest and other charges								
TOTAL EXPENDITURES		3,534	3,995,722		267,031	32,540	20,290	
EXCESS OF REVENUES OVER (UNDER)								
EXPENDITURES	477	(2,459)	(2,908,989)	2,640	230,541	(27,671)	(332)	7,634
OTHER FINANCING SOURCES (USES)								
Transfers in		5,000	2,796,397			10,000		
Transfers out		(46,000)	(50,000)					
Contribution from City of Camden for library								
TOTAL OTHER FINANCING SOURCES (USES)		(41,000)	2,746,397			10,000		
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER)								
EXPENDITURES AND OTHER USES	477	(43,459)	(162,592)	2,640	230,541	(17,671)	(332)	7,634
FUND BALANCES - JANUARY 1	3,135	99,433	2,444,459	26,358	358,039	20,080	130,546	31,731
FUND BALANCES - DECEMBER 31	\$ 3,612	\$ 55,974	\$ 2,281,867	\$ 28,998	\$ 588,580	\$ 2,409	\$ 130,214	\$ 39,365

OUACHITA 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, 2020

Schedule 4

	SPECIAL REVENUE FUNDS						
	Drug Court Program	Circuit Court Juvenile Division	Circuit Clerk Commissioner's Fee	Assessor's Late Assessment Fee	Communication Facility and Equipment	Hospital Grant	Law Library
REVENUES							
State aid							
Federal aid						\$ 100,961	
Property taxes				\$ 1,092			
Sales taxes							
Fines, forfeitures, and costs	\$ 2,595	\$ 1,570					\$ 27,730
Interest	178	186	\$ 28		\$ 297		
Officers' fees		2,898	615		5,213		
911 fees							
Jail fees					78,527		
Treasurer's commission							
Collector's commission							
Other	13	49			3,074		128
TOTAL REVENUES	2,786	4,703	643	1,092	87,111	100,961	27,858
Less: Treasurer's commission	53	104	1				410
NET REVENUES	2,733	4,599	642	1,092	87,111	100,961	27,448
EXPENDITURES							
Current:							
General government							
Law enforcement	700	375			41,318		4,000
Public safety							
Health						100,961	
Recreation and culture							
Total Current	700	375			41,318	100,961	4,000
Debt Service:							
Bond principal							
Bond interest and other charges							
TOTAL EXPENDITURES	700	375			41,318	100,961	4,000
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	2,033	4,224	642	1,092	45,793		23,448
OTHER FINANCING SOURCES (USES)							
Transfers in		20,857					
Transfers out							
Contribution from City of Camden for library							
TOTAL OTHER FINANCING SOURCES (USES)		20,857					
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	2,033	25,081	642	1,092	45,793		23,448
FUND BALANCES - JANUARY 1	40,020	31,319	6,106	2,726	20,272		137,277
FUND BALANCES - DECEMBER 31	\$ 42,053	\$ 56,400	\$ 6,748	\$ 3,818	\$ 66,065	\$ 0	\$ 160,725

OUACHITA 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, 2020

Schedule 4

	CAPITAL PROJECTS FUND	DEBT SERVICE FUNDS			
	Hospital Sales Tax	2015 Hospital Construction and Refunding Bonds	Jail Refunding Bonds, Series 2015	Jail Refunding Bonds, Series 2019	Totals
REVENUES					
State aid					\$ 20,759
Federal aid					133,706
Property taxes					54,117
Sales taxes	\$ 1,115,820	\$ 1,706,456	\$ 2,893,771	\$ 519,140	6,235,187
Fines, forfeitures, and costs					104,266
Interest	407	4,935	1,059	2,015	23,983
Officers' fees					67,032
911 fees					505,948
Jail fees					1,051,271
Treasurer's commission					27,517
Collector's commission					45,585
Other					141,029
TOTAL REVENUES	1,116,227	1,711,391	2,894,830	521,155	8,410,400
Less: Treasurer's commission	22,316				93,816
NET REVENUES	1,093,911	1,711,391	2,894,830	521,155	8,316,584
EXPENDITURES					
Current:					
General government					77,852
Law enforcement					4,101,910
Public safety					267,031
Health	1,245,779				1,346,740
Recreation and culture					184,043
Total Current	1,245,779				5,977,576
Debt Service:					
Bond principal		1,420,000	95,000	235,000	1,750,000
Bond interest and other charges		107,788	88,294	151,401	347,483
TOTAL EXPENDITURES	1,245,779	1,527,788	183,294	386,401	8,075,059
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(151,868)	183,603	2,711,536	134,754	241,525
OTHER FINANCING SOURCES (USES)					
Transfers in					2,832,254
Transfers out			(2,750,397)		(2,846,397)
Contribution from City of Camden for library					92,363
TOTAL OTHER FINANCING SOURCES (USES)			(2,750,397)		78,220
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	(151,868)	183,603	(38,861)	134,754	319,745
FUND BALANCES - JANUARY 1	160,524	863,704	197,153	353,546	5,747,969
FUND BALANCES - DECEMBER 31	\$ 8,656	\$ 1,047,307	\$ 158,292	\$ 488,300	\$ 6,067,714

OUACHITA COUNTY, ARKANSAS  
NOTES TO SCHEDULES 1 THROUGH 4  
DECEMBER 31, 2021 and 2020

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

<u>Fund Name</u>	<u>Fund Description</u>
Treasurer's Automation	Ark. Code Ann. § 21-6-302 established fund to receive up to 10% of Treasurer's gross commissions to operate the Treasurer's office and to purchase, maintain, and operate an automated accounting and record keeping system.
Collector's Automation	Ark. Code Ann. § 21-6-305 established fund to receive up to 10% of collector's gross commission to operate the collector's office and to purchase, maintain, and operate an automated record keeping system.
Circuit Court Automation	Ark. Code Ann. § 16-13-704 established fund to receive circuit court installment fees to be used for circuit court-related technology and to defray the cost of fine collection.
Assessor's Amendment no. 79	Ark. Code Ann. § 26-26-310 provides that 1% of the county's share of surplus funds from the Property Tax Relief Trust Fund be allocated to county assessors for the purpose of administering Ark. Const. amend. 79.
County Clerk's Cost	Ark. Code Ann. § 21-6-413 established fund to receive fees collected by county clerks to be used for automated record systems and any legitimate county purpose.
County Recorder's Cost	Ark. Code Ann. § 21-6-306 established fund to receive fees collected by circuit clerks to be used for automated record systems and any legitimate county purpose.
County 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.
County Clerk Operating	Ark. Code Ann. § 16-20-407 established a \$2 marriage license fee to be used for County Clerk's cost.
Child Support Cost	Ark. Code Ann. § 9-10-109 established fund to receive fees to offset administrative costs in the clerk's office.
Drug Control	Ark. Code Ann. § 5-64-505 established fund to receive asset forfeitures resulting from drug offense cases due to arresting agency. Ouachita County Ordinance no. 2016-030 (July 5, 2016) established a drug enforcement fund (pursuant to Ark. Code Ann. § 14-21-201) to be administered by the Sheriff. Ouachita County Ordinance no. 92-09 (February 13, 1992) allows any fine in excess of \$250 on misdemeanor convictions and 25% of all fines for felony convictions for drug related changes to be deposited in this fund for the use of the Drug Task Force.

OUACHITA COUNTY, ARKANSAS  
NOTES TO SCHEDULES 1 THROUGH 4  
DECEMBER 31, 2021 and 2020

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

<u>Fund Name</u>	<u>Fund Description</u>
Jail Operation and Maintenance	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.  Ark. Code Ann. § 12-41-505 established fund to receive 90% of a \$40 booking and administration fee assessed on persons convicted of a felony or Class A misdemeanor to be used exclusively for the maintenance, operation, and capital expenditures of a county jail or regional detention facility or for certificate pay for law enforcement and jailer personnel.
Boating Safety and Enforcement	Ark. Code Ann. § 27-101-111 established fund to receive fees to be used for operating a patrol on the waterways within the county or for emergency rescue services if the county has not established a patrol.
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.
Victim/Witness	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.
Indigent Defense	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 of indigent persons, the representation of persons against whom involuntary admissions procedures have been brought, and for representation of persons deemed incompetent by the court, defraying the costs of the juvenile division of chancery court; and for defraying the medical and dental costs for indigent defendants in the county jail.
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.

OUACHITA COUNTY, ARKANSAS  
NOTES TO SCHEDULES 1 THROUGH 4  
DECEMBER 31, 2021 and 2020

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

<u>Fund Name</u>	<u>Fund Description</u>
Circuit Court Juvenile Division	Ark. Code Ann. §§ 16-13-326, 9-27-367 established fund to receive juvenile fees, court costs, and fines to provide services and supplies to juveniles at the discretion of the juvenile division of circuit court.
Circuit Clerk Commissioner's Fee	Ark. Code Ann. § 21-6-412 established fund to receive fee awarded, when appointed as commissioner, for a sale of real or personal property under judicial decree. The funds are to be used to offset administrative costs associated with the performance of the Commissioner's duties and for general operations expense of the office of circuit clerk.
Assessor's Late Assessment Fee	Ark. Code Ann. § 26-26-201 established fund to receive \$.50 fee on delinquent persons which shall be used by the county assessor to help pay for the expense of assessing property.
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.
Hospital Grant	Established to account for a Federal grant received from the Arkansas Economic Development Commission to be used for equipment purchases and operations of Ouachita County Medical Center.
Law Library	Ark. Code Ann. § 16-23-105 established fund to receive collections from costs levied and to fund law library expenditures.
American Rescue Plan Act	Established to receive and disburse Coronavirus State and Local Fiscal Recovery Funds (SLFR), a part of the American Rescue Plan Act (ARPA) of 2021, to support response to and recovery from the COVID-19 public health emergency.
Hospital Sales Tax	Ouachita County Ordinance no. 2014-039 (November 10, 2014) established fund to receive a 1/2 of a percent sales and use tax approved by referendum on February 10, 2015, to be used to assist in the operation, maintenance, improvement, renovation, expansion, and equipping of hospital and related health care facilities. The sales and use tax will be collected for a period of five (5) years.

OUACHITA COUNTY, ARKANSAS  
NOTES TO SCHEDULES 1 THROUGH 4  
DECEMBER 31, 2021 and 2020

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

<u>Fund Name</u>	<u>Fund Description</u>
2015 Hospital Construction and Refunding Bonds	Ouachita County Ordinance no. 2015-040 (September 1, 2015) provides for the levying of a 1/2 of a percent sales and use tax as approved by referendum on February 10, 2015 to be used solely to retire bonds and authorized the issuance of sales and use tax bonds for the purpose of financing all or a portion of the costs of acquiring, constructing, furnishing, and equipping improvements to the hospital facility including particularly, without limitation, renovations to the emergency and surgery departments as well as to refund Ouachita County Public Facilities Board Healthcare Revenue Bonds, Series 2003.
Jail Refunding Bonds, Series 2015	Established pursuant to Ouachita County Ordinance nos. 2015-024 and 2007-028 (June 2, 2015 and October 23, 2007) to receive sales and use tax monies approved by referendum on February 5, 2008 for the purpose of jail construction and law enforcement purposes, and authorized the issuance of sales and use tax bonds.
Jail Refunding Bonds, Series 2019	Established pursuant to Ouachita County Ordinance nos. 2019-019 and 2007-028 (October 1, 2019 and October 23, 2007) to receive sales and use tax monies approved by referendum on February 5, 2008 for the purpose of jail construction and law enforcement purposes, and authorized the issuance of sales and use tax bonds.
Jail Refunding Bonds, Series 2021	Established pursuant to Ouachita County Ordinance nos. 2020-030, 2015-024 and 2007-028 (December 8, 2020, June 2, 2015, and October 23, 2007) to receive sales and use tax monies approved by referendum on February 5, 2008 for the purpose of jail construction and law enforcement purposes, and authorized the issuance of sales and use tax bonds.

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

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



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

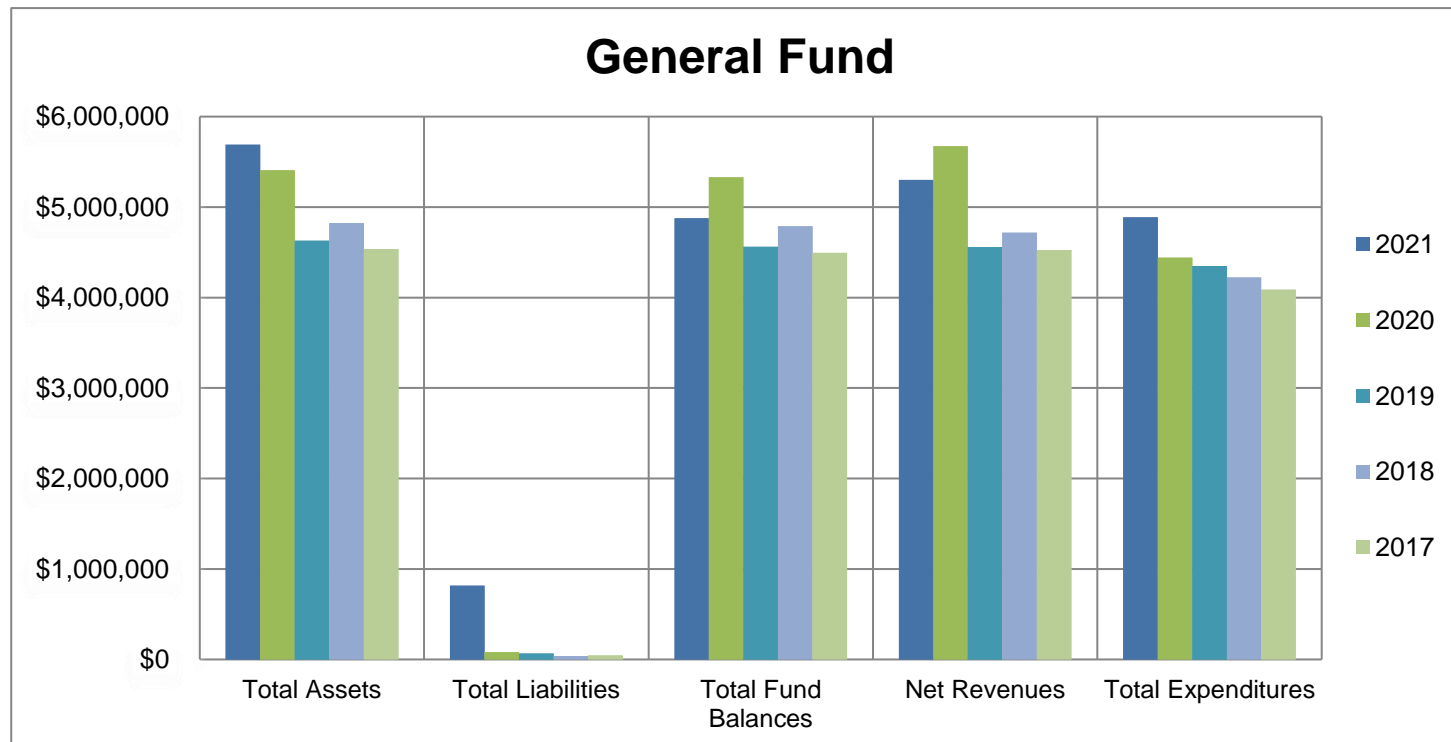
Schedule 5

	December 31, 2021	December 31, 2020
Land	\$ 541,216	\$ 541,216
Buildings	28,423,082	28,423,082
Equipment	6,489,510	7,420,713
Total	<u>\$ 35,453,808</u>	<u>\$ 36,385,011</u>

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

Schedule 6-1

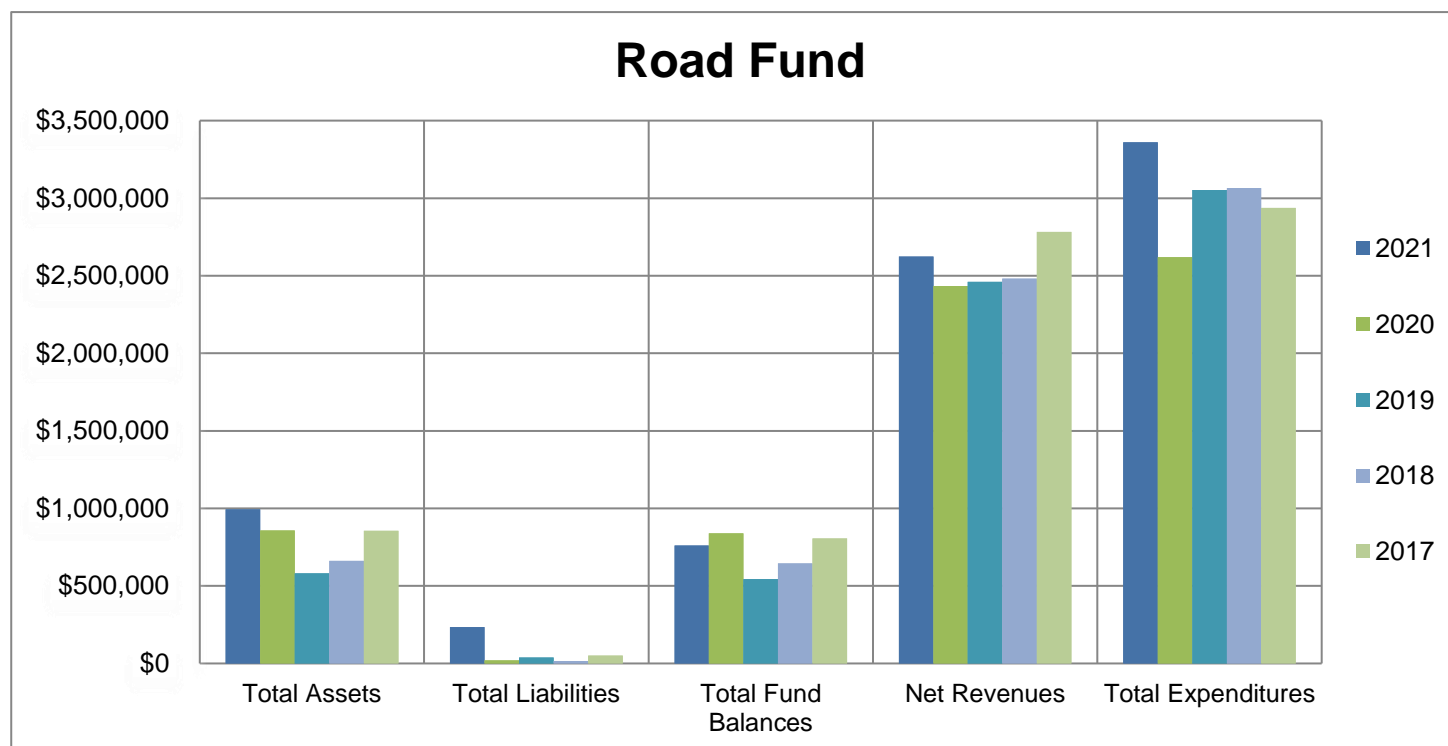
<u>General</u>	2021	2020	2019	2018	2017
Total Assets	\$ 5,689,475	\$ 5,405,185	\$ 4,628,705	\$ 4,821,633	\$ 4,536,025
Total Liabilities	814,955	78,032	66,094	35,642	43,596
Total Fund Balances	4,874,520	5,327,153	4,562,611	4,785,991	4,492,429
Net Revenues	5,299,057	5,671,315	4,556,707	4,715,071	4,524,966
Total Expenditures	4,886,506	4,440,443	4,349,667	4,221,998	4,087,242
Total Other Financing Sources/Uses	(865,184)	(465,857)	(430,000)	(205,575)	(463,702)



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

Schedule 6-2

<u>Road</u>	2021	2020	2019	2018	2017
Total Assets	\$ 994,309	\$ 857,328	\$ 581,438	\$ 661,536	\$ 855,661
Total Liabilities	233,797	19,003	37,951	16,340	50,503
Total Fund Balances	760,512	838,325	543,487	645,196	805,158
Net Revenues	2,623,089	2,433,603	2,460,824	2,480,836	2,782,217
Total Expenditures	3,360,902	2,618,765	3,052,533	3,065,798	2,937,093
Total Other Financing Sources/Uses	660,000	480,000	490,000	425,000	316,661



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

Schedule 6-3

<u>Other Funds in the Aggregate</u>	2021	2020	2019	2018	2017
Total Assets	\$ 9,468,114	\$ 7,817,055	\$ 7,912,482	\$ 8,144,929	\$ 8,090,187
Total Liabilities	2,073,350	1,749,341	2,301,790	1,767,435	1,317,679
Total Fund Balances	7,394,764	6,067,714	5,610,692	6,377,494	6,772,508
Net Revenues	10,269,130	8,316,584	7,737,940	7,580,104	7,372,414
Total Expenditures	9,203,163	8,075,059	8,442,114	7,846,303	8,764,309
Total Other Financing Sources/Uses	261,083	78,220	(62,628)	(128,815)	235,231

