

Saline County, Arkansas

Regulatory Basis Financial Statements and Other Reports

December 31, 2022

LEGISLATIVE JOINT AUDITING COMMITTEE



SALINE COUNTY, ARKANSAS
TABLE OF CONTENTS
FOR THE YEAR ENDED DECEMBER 31, 2022

Independent Auditor's Report
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*
Management Letter

REGULATORY BASIS FINANCIAL STATEMENTS

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

SUPPLEMENTARY INFORMATION

	<u>Schedule</u>
Combining Balance Sheet – Other Funds in the Aggregate – Regulatory Basis	1
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances – Other Funds in the Aggregate – Regulatory Basis	2
Notes to Schedules 1 and 2	

OTHER INFORMATION

Schedule of Capital Assets (Unaudited)	3
Schedule of Selected Information for the Last Five Years – General Fund - Regulatory Basis (Unaudited)	4-1
Schedule of Selected Information for the Last Five Years – Road Fund - Regulatory Basis (Unaudited)	4-2
Schedule of Selected Information for the Last Five Years – Other Funds in the Aggregate – Regulatory Basis (Unaudited)	4-3

Arkansas

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



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

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

LEGISLATIVE JOINT AUDITING COMMITTEE ARKANSAS LEGISLATIVE AUDIT

Independent Auditor's Report

Saline 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 Saline 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, 2022, 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 Saline County, Arkansas, as of December 31, 2022; 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 Saline County, Arkansas, as of December 31, 2022, 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 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.

Emphasis of Matter

As discussed in Note 1 to the financial statements, in 2022 the County adopted new accounting guidance, Governmental Accounting Standards Board Statement No. 87, Leases. Our opinions are not modified with respect to this matter.

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 November 8, 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

A handwritten signature in cursive script, reading "Roger A. Norman".

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

Little Rock, Arkansas
November 8, 2023
LOCO06222

Arkansas

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



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

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

LEGISLATIVE JOINT AUDITING COMMITTEE ARKANSAS LEGISLATIVE AUDIT

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

Independent Auditor's Report

Saline 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 Saline County, Arkansas (County), as of and for the year ended December 31, 2022, 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 November 8, 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 November 8, 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
November 8, 2023

Arkansas

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



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

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

LEGISLATIVE JOINT AUDITING COMMITTEE ARKANSAS LEGISLATIVE AUDIT

MANAGEMENT LETTER

Saline 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 2022:

County Judge: Jeff Arey
Treasurer: Larry Davis
Sheriff: Rodney Wright
Tax Collector: Holly Sanders
County Clerk: Doug Curtis
Circuit Clerk: Myka Bono-Sample
Assessor: Bob Ramsey
County Librarian: Patty Hector
District Court Clerk: Leah Redmon
Airport Commission Chairman: Brandon Guillot

No issues came to our attention that we considered necessary to report to management.

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
November 8, 2023

SALINE COUNTY, ARKANSAS
BALANCE SHEET - REGULATORY BASIS
DECEMBER 31, 2022

Exhibit A

	General	Road	Other Funds in the Aggregate
ASSETS			
Cash and cash equivalents	\$ 9,359,032	\$ 11,066,508	\$ 48,008,099
Accounts receivable	707,127	100,898	644,528
Interfund receivables	91,170		
TOTAL ASSETS	<u>\$ 10,157,329</u>	<u>\$ 11,167,406</u>	<u>\$ 48,652,627</u>
LIABILITIES AND FUND BALANCES			
Liabilities:			
Accounts payable	\$ 97,514	\$ 2,095,991	\$ 252,872
Interfund payables			91,170
Settlements pending			5,327,739
Total Liabilities	<u>97,514</u>	<u>2,095,991</u>	<u>5,671,781</u>
Fund Balances:			
Restricted	406,772	9,071,415	40,819,472
Committed			1,832,985
Assigned			328,389
Unassigned	9,653,043		
Total Fund Balances	<u>10,059,815</u>	<u>9,071,415</u>	<u>42,980,846</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 10,157,329</u>	<u>\$ 11,167,406</u>	<u>\$ 48,652,627</u>

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

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

Exhibit B

	General	Road	Other Funds in the Aggregate
REVENUES			
State aid	\$ 2,999,829	\$ 5,311,448	\$ 709,541
Federal aid	281,954	1,953,873	12,210,555
Property taxes	9,327,670	3,961,527	3,275,419
Sales taxes			8,626,014
Fines, forfeitures, and costs	403,541		1,118,975
Interest	63,710	75,589	317,643
Officers' fees	216,638		1,537,675
Franchise fees	60,307		
Insurance premiums collected	328,753	8,003	
Sale of property			637,340
Jail fees			1,450,889
911 fees			1,649,203
Land leases			3,800
Hangar rent			156,510
Natural gas severance tax		384,702	
Fuel Sales			473,687
Library sales			50,536
Library fines and fees			27,279
Treasurer's commission	197,873		85,629
Collector's commission	993,004		421,097
Taxes apportioned - Assessor's salary and expense	1,763,398		
Other	1,624,113	83,114	85,787
TOTAL REVENUES	18,260,790	11,778,256	32,837,579
Less: Treasurer's commission	69,220	49,035	53,890
NET REVENUES	18,191,570	11,729,221	32,783,689

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

Exhibit B

	General	Road	Other Funds in the Aggregate
EXPENDITURES			
Current:			
General government	\$ 6,449,377		\$ 4,048,313
Law enforcement	8,170,723		4,618,889
Highways and streets		\$ 11,148,901	
Public safety	434,792		2,027,540
Health	77,594		
Recreation and culture			3,666,944
Social services	159,073		64,097
Airport			1,067,442
Total Current	<u>15,291,559</u>	<u>11,148,901</u>	<u>15,493,225</u>
Debt Service:			
Bond principal			7,480,000
Bond interest and other charges			1,106,565
Financed purchases principal	194,551		35,417
Financed purchases interest	<u>150,672</u>		<u>11,391</u>
TOTAL EXPENDITURES	<u>15,636,782</u>	<u>11,148,901</u>	<u>24,126,598</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>2,554,788</u>	<u>580,320</u>	<u>8,657,091</u>
OTHER FINANCING SOURCES (USES)			
Transfers in	148,940		2,533,509
Transfers out	<u>(2,333,984)</u>		<u>(348,465)</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>(2,185,044)</u>		<u>2,185,044</u>
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	369,744	580,320	10,842,135
FUND BALANCES - JANUARY 1	<u>9,690,071</u>	<u>8,491,095</u>	<u>32,138,711</u>
FUND BALANCES - DECEMBER 31	<u><u>\$ 10,059,815</u></u>	<u><u>\$ 9,071,415</u></u>	<u><u>\$ 42,980,846</u></u>

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

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

Exhibit C

	General			Road		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES						
State aid	\$ 2,512,684	\$ 2,999,829	\$ 487,145	\$ 4,688,891	\$ 5,311,448	\$ 622,557
Federal aid	280,904	281,954	1,050	1,945,614	1,953,873	8,259
Property taxes	9,282,220	9,327,670	45,450	3,731,400	3,961,527	230,127
Fines, forfeitures, and costs	441,804	403,541	(38,263)			
Interest	117,063	63,710	(53,353)	41,500	75,589	34,089
Officers' fees	195,900	216,638	20,738			
Franchise fees	111,000	60,307	(50,693)			
Insurance premiums collected	40,000	328,753	288,753	4,500	8,003	3,503
Natural gas severance tax					384,702	384,702
Treasurer's commission	235,000	197,873	(37,127)			
Collector's commission	961,000	993,004	32,004			
Taxes apportioned - Assessor's salary and expense	1,677,000	1,763,398	86,398			
Other	1,273,250	1,624,113	350,863	114,857	83,114	(31,743)
TOTAL REVENUES	17,127,825	18,260,790	1,132,965	10,526,762	11,778,256	1,251,494
Less: Treasurer's commission		69,220	(69,220)		49,035	(49,035)
NET REVENUES	17,127,825	18,191,570	1,063,745	10,526,762	11,729,221	1,202,459
EXPENDITURES						
Current:						
General government	18,435,291	6,449,377	11,985,914			
Law enforcement	10,958,146	8,170,723	2,787,423			
Highways and streets				13,390,555	11,148,901	2,241,654
Public safety	1,475,221	434,792	1,040,429			
Health	92,550	77,594	14,956			
Social services	219,534	159,073	60,461			
Total Current	31,180,742	15,291,559	15,889,183	13,390,555	11,148,901	2,241,654
Debt Service:						
Financed purchases principal		194,551	(194,551)			
Financed purchases interest		150,672	(150,672)			
TOTAL EXPENDITURES	31,180,742	15,636,782	15,543,960	13,390,555	11,148,901	2,241,654

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

Exhibit C

	General			Road		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ (14,052,917)	\$ 2,554,788	\$ 16,607,705	\$ (2,863,793)	\$ 580,320	\$ 3,444,113
OTHER FINANCING SOURCES (USES)						
Transfers in	10,575,151	148,940	(10,426,211)	23,881		(23,881)
Transfers out		(2,333,984)	(2,333,984)			
TOTAL OTHER FINANCING SOURCES (USES)	10,575,151	(2,185,044)	(12,760,195)	23,881		(23,881)
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	(3,477,766)	369,744	3,847,510	(2,839,912)	580,320	3,420,232
FUND BALANCES - JANUARY 1	7,339,748	9,690,071	2,350,323	4,779,404	8,491,095	3,711,691
FUND BALANCES - DECEMBER 31	\$ 3,861,982	\$ 10,059,815	\$ 6,197,833	\$ 1,939,492	\$ 9,071,415	\$ 7,131,923

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

SALINE COUNTY, ARKANSAS
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2022

NOTE 1: Summary of Significant Accounting Policies

A. Financial Reporting Entity

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

B. Basis of Presentation - Regulatory

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

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

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

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

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

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

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

Special Revenue Funds - Special Revenue Funds are used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects. See Schedules 1 and 2 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 (other than those financed by Enterprise Funds). See Schedules 1 and 2 for Capital Projects Funds as reported with other funds in the aggregate.

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

SALINE COUNTY, ARKANSAS
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2022

NOTE 1: Summary of Significant Accounting Policies (Continued)

B. Basis of Presentation – Regulatory (Continued)

Other Funds in the Aggregate (Continued)

Enterprise Funds – Enterprise Funds are used to report activity that is financed with debt that is secured solely by a pledge of the net revenues from fees and charges of the activity; activity that is legally required to recover its costs through fees or charges; or activity that the government's policy is to establish fees or charges designed to recover the cost of providing services. See Schedules 1 and 2 for the Enterprise Fund as reported with other funds in the aggregate.

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

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.

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

D. Assets, Liabilities, and Fund Balances

Cash and Cash Equivalents

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

Settlements Pending

Settlements pending are considered fines, forfeitures, costs, commissions, interest, trust accounts, and property taxes that have not been transferred to the appropriate entities.

SALINE COUNTY, ARKANSAS
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2022

NOTE 1: Summary of Significant Accounting Policies (Continued)

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

Fund Balance Classifications

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

E. Property Taxes

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

F. Budget Law

1. Legal Requirements

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

2. Accounting

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

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.

SALINE COUNTY, ARKANSAS
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2022

NOTE 2: Cash Deposits with Financial Institutions

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

	Carrying Amount	Bank Balance
Insured (FDIC)	\$ 1,617,930	\$ 1,650,304
Collateralized:		
Collateral held by the County's agent, pledging bank or pledging bank's trust department or agent in the County's name	64,660,233	68,439,048
Uncollateralized	2,149,790	2,149,790
Total Deposits	<u>\$ 68,427,953</u>	<u>\$ 72,239,142</u>

The above total deposits do not include cash on hand of \$5,686.

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 policy for custodial credit risk. As of December 31, 2022, \$2,149,790 of the County's bank balances were exposed to custodial credit risk. The balances exposed to custodial credit risk were deposited in money market funds consisting of liquid, U.S. government debt securities, which are not insured or collateralized.

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.

NOTE 4: Accounts Receivable

The accounts receivable balance at December 31, 2022, is composed of the following:

Description	General Fund	Road Fund	Other Funds in the Aggregate
Federal aid			\$ 36,069
Fines, forfeitures, and costs	\$ 8,020		116,384
Officers' fees	18,372		140,959
Franchise fees	34,863		
Insurance premiums collected	20,355		
Jail fees			134,028
911 fees			18,059
Hangar rent			2,490
Treasurer's commission	197,873		85,629
Other	287,792	\$ 1,827	2,029
Treasurer's commission charged	139,852	99,071	108,881
Totals	<u>\$ 707,127</u>	<u>\$ 100,898</u>	<u>\$ 644,528</u>

SALINE COUNTY, ARKANSAS
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2022

NOTE 5: Accounts Payable

The accounts payable balance at December 31, 2022, is composed of the following:

Description	General Fund	Road Fund	Other Funds in the Aggregate
Vendor payables	\$ 97,514	\$ 2,095,991	\$ 252,872

NOTE 6: Interfund Balances

Individual fund interfund receivable and payable balances are as follows:

	December 31, 2022	
	Interfund Receivables	Interfund Payables
General Fund	\$ 91,170	
Other Funds in the Aggregate:		
Special Revenue Funds:		
County Recorder Cost 75%		\$ 56,841
County Recorder Cost 25%		34,089
Arrest Grant		240
Totals	\$ 91,170	\$ 91,170

Interfund receivables and payables consist of payroll reimbursements and interfund loans. These balances were repaid in the first quarter of 2023.

SALINE COUNTY, ARKANSAS
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2022

NOTE 7: Details of Fund Balance Classifications

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

Description	General Fund	Road Fund	Other Funds in the Aggregate
Fund Balances:			
Restricted for:			
General government	\$ 406,772		\$ 24,501,757
Law enforcement			1,706,669
Highways and streets		\$ 9,071,415	
Public safety			535,630
Recreation and culture			3,704,112
Airport			44,949
Capital outlay			8,180,110
Debt service			2,146,245
Total Restricted	<u>406,772</u>	<u>9,071,415</u>	<u>40,819,472</u>
Committed for:			
General government			1,031,274
Law enforcement			415,024
Recreation and culture			37,508
Airport			349,179
Total Committed			<u>1,832,985</u>
Assigned to:			
General government			22,700
Law enforcement			305,689
Total Assigned			<u>328,389</u>
Unassigned	<u>9,653,043</u>		
Totals	<u>\$ 10,059,815</u>	<u>\$ 9,071,415</u>	<u>\$ 42,980,846</u>

NOTE 8: Legal Debt Limit

A. Property Tax Secured Bonded Debt

The County is subject to a constitutional limitation for bonded indebtedness equal to 10% of the total assessed value for tax purposes of real and personal property as determined by the last tax assessment. At December 31, 2022, the legal debt limit for bonded debt was \$208,191,506. 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, 2022, the legal debt limit for short-term financing obligations was \$53,903,652. The amount of short-term financing obligations was \$6,601,203 leaving a legal debt margin of \$47,302,449.

SALINE COUNTY, ARKANSAS
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2022

NOTE 9: Commitments

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

	December 31, 2022
Long-term liabilities	\$ 30,771,203
Reappraisal contract	1,992,443
Construction contracts	5,363,308
	<hr/>
Total Commitments	\$ 38,126,954
	<hr/>

Long-term Liabilities

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

	December 31, 2022
	<hr/>
<u>Bonds</u>	
2019 Sales and Use Tax Bonds, dated March 11, 2019, in the amount of \$43,530,000; 23 annual installments of \$625,000 to \$2,790,000 due June 1 beginning in 2020 to 2037; interest rate of 2.89% to 4%. Payments are to be made from the 2019 Sales and Use Tax Bond Fund.	\$ 24,170,000
	<hr/>
<u>Direct Borrowings</u>	
Financed purchase agreement with First Security Bank, dated December 8, 2020, for the construction of twelve airport hangars in the amount of \$601,189; interest rate of 4.75%; due beginning on December 25, 2020, for 6 months followed by 40 monthly payments of principal and interest of \$3,901 beginning June 25, 2021, with one final balloon payment of \$154,519 due October 25, 2024. Payments are to be made from the County Airport Fund.	216,171
Financed purchase agreement with First Security Bank, dated August 26, 2020, in the amount of \$6,881,403, for the purchase of energy savings improvements; due in 20 annual payments ranging from \$352,453 to \$537,796 at 2.29%, beginning June 1, 2021, with the final payment due June 1, 2040. Payments are to be made General Fund.	6,385,032
	<hr/>
Total Direct Borrowings	6,601,203
	<hr/>
Total Long-term liabilities	\$ 30,771,203
	<hr/>

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

The County's outstanding bonds payable of \$24,170,000 contain a provision that in an event of default, the Trustee may, and upon written request of the owners of not less than 10% in principal amount of the bonds then outstanding shall, by proper suit compel the performance of the duties of the officials of the County and officials of the State to take any action or obtain any proper relief in law or equity available under the Constitution and laws of the State.

SALINE COUNTY, ARKANSAS
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2022

NOTE 9: Commitments (Continued)

The County's outstanding financed purchases from direct borrowings of \$6,601,203 contain a provision that in an event of default, outstanding amounts, at the Lender's sole option, may be declared immediately due and payable, and the Lender may exercise any rights and remedies, including the right to immediate possession of the collateral, available to it under applicable law.

Compensated Absences

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

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

Date of Issue	Date of Final Maturity	Rate of Interest	Amount Authorized and Issued	Debt Outstanding December 31, 2022	Maturities to December 31, 2022
<u>Bonds</u>					
3/11/19	6/1/37	2.89 to 4%	\$ 43,530,000	\$ 24,170,000	\$ 19,360,000
<u>Direct Borrowings</u>					
12/8/20	10/25/24	4.75 to 5%	601,189	216,171	385,018
8/26/20	6/1/40	2.29%	6,881,403	6,385,032	496,371
Total Direct Borrowings			7,482,592	6,601,203	881,389
Total Long-Term Debt			\$ 51,012,592	\$ 30,771,203	\$ 20,241,389

Changes in Long-Term Debt

	Balance January 01, 2022	Issued	Retired	Balance December 31, 2022
Bonds payable	\$ 31,650,000	\$ 0	\$ 7,480,000 *	\$ 24,170,000
<u>Direct Borrowings</u>				
Financed purchases	6,831,171	0	229,968	6,601,203
Total Long-Term Debt	\$ 38,481,171	\$ 0	\$ 7,709,968	\$ 30,771,203

* Includes \$2,920,000 early retirement of debt.

SALINE COUNTY, ARKANSAS
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2022

NOTE 9: Commitments (Continued)

Debt Service Requirements to Maturity

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

Years Ending December 31,	Bonds			Direct Borrowings		
	Principal	Interest	Total	Principal	Interest	Total
2023	\$ 4,200,000	\$ 824,938	\$ 5,024,938	\$ 251,830	\$ 147,430	\$ 399,260
2024	1,445,000	723,407	2,168,407	388,949	143,849	532,798
2025	1,495,000	674,510	2,169,510	230,980	136,494	367,474
2026	1,545,000	621,903	2,166,903	244,070	131,204	375,274
2027	1,600,000	565,543	2,165,543	257,662	125,615	383,277
2028 through 2032	8,920,000	1,868,714	10,788,714	1,576,978	532,183	2,109,161
2033 through 2037	4,965,000	324,837	5,289,837	2,133,474	325,000	2,458,474
2038 through 2040				1,517,260	69,971	1,587,231
Totals	<u>\$ 24,170,000</u>	<u>\$ 5,603,852</u>	<u>\$ 29,773,852</u>	<u>\$ 6,601,203</u>	<u>\$ 1,611,746</u>	<u>\$ 8,212,949</u>

County-Wide Reappraisal Contract

The County entered into a professional services contract with Trimark Appraisals, LLC, on November 10, 2022, for a county-wide reappraisal. The County is obligated for 36 monthly payments of \$55,346 for a total of \$1,992,443.

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

Year	December 31, 2022
2023	\$ 664,148
2024	664,148
2025	664,147
Total	<u>\$ 1,992,443</u>

Construction Contracts

The County was contractually obligated for the following construction contracts at December 31, 2022:

Project Name	Completed or Estimated Completion Date	Contract Balance December 31, 2022
Airport Runway Sealcoat	March 2023	\$ 143,720
Arkansas Wireless Information Network (AWIN) Simulcast Project	November 2024	3,989,088
Southwest Trail Right of Way Acquisition - Phase I	February 2025	1,230,500
Total Construction Contracts		<u>\$ 5,363,308</u>

SALINE COUNTY, ARKANSAS
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2022

NOTE 10: Interfund Transfers

The General Fund transferred \$2,333,984 to the Other Funds in the Aggregate to supplement operations and federal grant matching. Other Funds in the Aggregate transferred \$148,940 to the General Fund for excess pledged revenues. Within Other Funds in the Aggregate, \$199,525 was transferred to close Special Revenue Funds.

NOTE 11: Subsequent Events

The County was awarded \$3,526,000 in federal grant funds through the Transportation Alternative Program from December 2015 to September 2023 to develop or improve the Old River Bridge. The funds are available at 80% federal participation and 20% local match. Federal-aid funds are available on a reimbursable basis. Estimated costs for the Old River Bridge project total \$4,421,154. The County has received six reimbursements totaling \$1,608,606. Phases I and II have been completed and Phase III has been bid with hopes of finishing the final phase in March 2025.

NOTE 12: Pledged Revenues

Sales and Use Tax

The County pledged future 0.375% sales and use taxes to repay \$43,530,000 in bonds that were issued in 2019 to provide funding for the costs of acquiring, constructing, furnishing, equipping, and repairing job training facilities, including particularly, without limitation, a career and technical education center and any necessary land acquisition and utility, road, drainage, and lighting and parking improvement. Total principal and interest remaining on the bonds are \$24,170,000 and \$5,603,852, respectively, payable through June 1, 2037. For 2022, principal and interest paid were \$7,480,000 and \$1,102,815, respectively.

The Debt Service Fund received \$8,611,004 in sales taxes in 2022. Any sales taxes collected in excess of debt service payments on these bonds is permitted to be used for any lawful county purpose.

NOTE 13: Joint Ventures

Mid Arkansas Regional Library

Dallas, Grant, and Hot Spring Counties entered into an agreement in January 1982 in accordance with Ark. Code Ann. §13-2-401 to establish the Mid-Arkansas Regional Library. The agreement was amended in September 1989 to include Cleveland County and in July 2019 to include Saline County. The agreement states that business of the Mid-Arkansas Regional Library shall be handled by the Regional Board composed of the chairman, one other member of each county board and four co-regional librarians and shall be administered by a regional director. Funds for the Mid-Arkansas Regional Library consist of state aid grants, federal funds and other available funds for the purchase of books, maintenance of bookmobiles and the employment of drivers and clerks. Each county continues to supervise control over its income from the county's one mill tax and has control of its particular library. The County Library made payments to or on behalf of the Regional Library in 2022 totaling \$6,370. The financial statements of the Mid-Arkansas Regional Library have not been audited. Financial information may be obtained at the Hot Spring County Library, 202 East Third Street, Malvern, Arkansas 72104.

SALINE COUNTY, ARKANSAS
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2022

NOTE 13: Joint Ventures (Continued)

Saline County Emergency Communications Center

The City of Benton and Saline County entered into an agreement dated September 29, 2020, for the purpose of establishing a combined communications network to be known as the Saline County Emergency Communications Center in order to streamline the dispatching of non-emergency and emergency calls as received over the 911 telephone system and by other means. This agreement established a 911 Governing Board consisting of the Saline County Judge, Mayor of the City of Benton, Saline County Sheriff, Benton Police Chief, Benton Fire Chief, Office of Emergency Management Director, Ambulance Service Manager, and Fire Service Coordinator. The members will serve by virtue of their term in office or employment with local government, and from time to time, select their own designee to attend business and other matters of the Board. The Board shall determine the location of the public safety answering point (PSAP), which will serve the areas of, but not limited to, the unincorporated areas of Saline County, Arkansas and the incorporated areas of Benton, Haskell, Shannon Hills, Bauxite, Traskwood, and Alexander. The Board will review and approve an annual budget of costs in accordance with Ark. Code Ann. § 12-10-323. Any capital expenditures shall be approved by a majority of the Board before the expenditure is authorized. A communications director shall be hired by the Board to manage the system, and to establish policies and procedures and adopt necessary guidelines for efficient operation of the system. The Benton City Council and the Saline County Quorum Court shall be responsible for financing the operation of the Center. All monies appropriated for the Center shall be paid into a fund and managed by the communications director within specific guidelines as established by the county budget process and the 911 Governing Board. All procurement for the system shall be governed by the county purchasing and procurement guidelines. In 2022, the Saline County Emergency Communications Center received \$0 from the City of Benton.

NOTE 14: Risk Management

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

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

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

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

Vehicle Program

- A. Liability - This program may pay all sums the County legally must pay as damages because of bodily injury, death, or property damage to which this agreement applies involving a covered county vehicle and for which the County is liable. The limit of payment by the program is \$25,000 for bodily injury per person, \$50,000 for bodily injury per accident, and \$25,000 for property damage per accident. The County shall pay into the program each year a charge established annually by the Risk Management Fund Board for covered county vehicles owned or leased by the County.
- B. Physical Damage - This program covers vehicles (excluding mobile equipment) which are the property of the participating county. Property is valued at the full cost to repair or replace the property after deduction for depreciation. Loss amounts payable will be reduced by the deductible amount of \$500 per occurrence. The County agrees to pay into the program each year a service charge established annually by the Risk Management Fund Board for covered property.

SALINE COUNTY, ARKANSAS
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2022

NOTE 14: Risk Management (Continued)

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 15: Arkansas Public Employees Retirement System

Plan Description

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

Funding Policy

APERS has contributory and non-contributory plans. Contributory members are required by State law to contribute 5% of their salary. Beginning July 1, 2022, the contribution rates shall be increased in increments of .25% per fiscal year, not to exceed 7%. The contributory rate was increased to 5.25% as of July 1, 2022. Each participating employer is required by State law to contribute at a rate established by the Board of Trustees of the system based on the annual actuarial valuation. The County's contributions to the plan for the year ended June 30, 2022, (date of APERS Employer Allocation Report) were \$2,258,120.

Net Pension Liability

The requirements of Governmental Accounting Standards Board Statement no. 68, under the regulatory basis of accounting, are limited to disclosure of the County's share of the collective net pension liability. The County's proportionate share of the collective net pension liability at June 30, 2022, (actuarial valuation date and measurement date) was \$19,013,605.

NOTE 16: Corona Virus (COVID-19)

On March 11, 2020, the Governor of Arkansas issued Executive Order 20-03 declaring an emergency and ordered Arkansas Department of Health to take action to prevent the spread of coronavirus disease 2019 (COVID-19). In 2021, the County was awarded \$23,781,952 in federal aid from the American Rescue Plan Act of 2021, and as of the report date, \$23,781,952 of this amount has been received. In 2022, the County was awarded \$100,000 in federal aid from the Local Assistance and Tribal Consistency Fund, which was a part of the American Rescue Plan Act of 2021. In 2022 and 2023, the County received funds in the amount of \$100,000. The extent of the impact of COVID-19 on financial statements for future reporting periods remains uncertain.

SALINE COUNTY, ARKANSAS
COMBINING BALANCE SHEET - OTHER FUNDS IN THE AGGREGATE -
REGULATORY BASIS
DECEMBER 31, 2022

Schedule 1

SPECIAL REVENUE FUNDS

	Treasurer's Automation	Collector's Automation	Circuit Court Automation	Assessor's Amendment no. 79	County Clerk's Automation	County Recorder Cost 75%	County Library	Child Support Collection	Sheriff's Drug Control	Jail Maintenance
ASSETS										
Cash and cash equivalents	\$ 132,274	\$ 86,354	\$ 41,018	\$ 4,717	\$ 21,079	\$ 1,009,270	\$ 3,709,750	\$ 22,742	\$ 56,025	\$ 37,567
Accounts receivable	85,629		1,158	661	4,315	61,761	46,326	228	90	153,773
TOTAL ASSETS	\$ 217,903	\$ 86,354	\$ 42,176	\$ 5,378	\$ 25,394	\$ 1,071,031	\$ 3,756,076	\$ 22,970	\$ 56,115	\$ 191,340
LIABILITIES AND FUND BALANCES										
Liabilities:										
Accounts payable	\$ 3,036	\$ 214			\$ 1	\$ 1,777	\$ 51,964			\$ 26,419
Interfund payables						56,841				
Settlements pending										
Total Liabilities	3,036	214			1	58,618	51,964			26,419
Fund Balances:										
Restricted	214,867	86,140	\$ 42,176	\$ 5,378	2,693	1,012,413	3,704,112	\$ 22,970	\$ 56,115	
Committed										
Assigned					22,700					164,921
Total Fund Balances	214,867	86,140	42,176	5,378	25,393	1,012,413	3,704,112	22,970	56,115	164,921
TOTAL LIABILITIES AND FUND BALANCES	\$ 217,903	\$ 86,354	\$ 42,176	\$ 5,378	\$ 25,394	\$ 1,071,031	\$ 3,756,076	\$ 22,970	\$ 56,115	\$ 191,340

SALINE COUNTY, ARKANSAS
COMBINING BALANCE SHEET - OTHER FUNDS IN THE AGGREGATE -
REGULATORY BASIS
DECEMBER 31, 2022

Schedule 1

SPECIAL REVENUE FUNDS

	Boating Safety	911 Emergency	Public Defender	Victim/Witness	Drug Court	Juvenile Fees	Circuit Clerk Commissioner's Fee	Assessor's Late Assessment Fee	District Court Cost
ASSETS									
Cash and cash equivalents	\$ 11,813	\$ 500,133	\$ 140,871	\$ 5,759	\$ 33,137	\$ 194,970	\$ 5,395	\$ 2,284	\$ 33,654
Accounts receivable	157	40,039			870	3,063	7	62	44
TOTAL ASSETS	\$ 11,970	\$ 540,172	\$ 140,871	\$ 5,759	\$ 34,007	\$ 198,033	\$ 5,402	\$ 2,346	\$ 33,698
LIABILITIES AND FUND BALANCES									
Liabilities:									
Accounts payable	\$ 11,813	\$ 26,301	\$ 103	\$ 5,759	\$ 900	\$ 4,239			
Interfund payables									
Settlements pending									
Total Liabilities	11,813	26,301	103	5,759	900	4,239			
Fund Balances:									
Restricted	157	513,871			33,107	193,794	\$ 5,402	\$ 2,346	\$ 33,698
Committed									
Assigned			140,768						
Total Fund Balances	157	513,871	140,768		33,107	193,794	5,402	2,346	33,698
TOTAL LIABILITIES AND FUND BALANCES	\$ 11,970	\$ 540,172	\$ 140,871	\$ 5,759	\$ 34,007	\$ 198,033	\$ 5,402	\$ 2,346	\$ 33,698

SALINE COUNTY, ARKANSAS
COMBINING BALANCE SHEET - OTHER FUNDS IN THE AGGREGATE -
REGULATORY BASIS
DECEMBER 31, 2022

Schedule 1

SPECIAL REVENUE FUNDS

	Sheriff's Bail Bond 10%	County Planning Board	County Recorder Cost 25%	County Emergency	Voluntary Tax Warning System	Animal Control	Saline County Fairgrounds	County Improvement	Sheriff's Federal Drug Control
ASSETS									
Cash and cash equivalents	\$ 412,360	\$ 97,740	\$ 366,364	\$ 374,876	\$ 15,702	\$ 53,564	\$ 37,508	\$ 583,422	\$ 106,861
Accounts receivable	43,270	176	20,587		555	948		72,976	1,311
TOTAL ASSETS	\$ 455,630	\$ 97,916	\$ 386,951	\$ 374,876	\$ 16,257	\$ 54,512	\$ 37,508	\$ 656,398	\$ 108,172
 LIABILITIES AND FUND BALANCES									
Liabilities:									
Accounts payable			\$ 2,706						
Interfund payables			34,089						
Settlements pending									
Total Liabilities			<u>36,795</u>						
 Fund Balances:									
Restricted	\$ 455,630	\$ 97,916	350,156		\$ 16,257				\$ 108,172
Committed				\$ 374,876		\$ 54,512	\$ 37,508	\$ 656,398	
Assigned									
Total Fund Balances	<u>455,630</u>	<u>97,916</u>	<u>350,156</u>	<u>374,876</u>	<u>16,257</u>	<u>54,512</u>	<u>37,508</u>	<u>656,398</u>	<u>108,172</u>
TOTAL LIABILITIES AND FUND BALANCES	\$ 455,630	\$ 97,916	\$ 386,951	\$ 374,876	\$ 16,257	\$ 54,512	\$ 37,508	\$ 656,398	\$ 108,172

SALINE COUNTY, ARKANSAS
COMBINING BALANCE SHEET - OTHER FUNDS IN THE AGGREGATE -
REGULATORY BASIS
DECEMBER 31, 2022

Schedule 1

SPECIAL REVENUE FUNDS

	Sheriff's Fine and Restitution Installment	Circuit Clerk's Fine and Restitution Installment	Law Enforcement Protection Services	County Airport Special Project	Benton District DWI Court Grant	Hope Court Grant	Arrest Grant	Sheriff DUI/Seatbelt Program	STOP (Services Training Officers Prosecutors)
ASSETS									
Cash and cash equivalents	\$ 94,276	\$ 7,078	\$ 359,366	\$ 349,179	\$ 14,431	\$ 9,677	\$ 43,053	\$ 24,311	\$ 44,292
Accounts receivable	1,893	130	1,146				14,453	4,961	1,387
TOTAL ASSETS	\$ 96,169	\$ 7,208	\$ 360,512	\$ 349,179	\$ 14,431	\$ 9,677	\$ 57,506	\$ 29,272	\$ 45,679
LIABILITIES AND FUND BALANCES									
Liabilities:									
Accounts payable							\$ 5,903		
Interfund payables							240		
Settlements pending									
Total Liabilities							<u>6,143</u>		
Fund Balances:									
Restricted	\$ 96,169	\$ 7,208			\$ 14,431	\$ 9,677	51,363	\$ 29,272	\$ 45,679
Committed			\$ 360,512	\$ 349,179					
Assigned									
Total Fund Balances	<u>96,169</u>	<u>7,208</u>	<u>360,512</u>	<u>349,179</u>	<u>14,431</u>	<u>9,677</u>	<u>51,363</u>	<u>29,272</u>	<u>45,679</u>
TOTAL LIABILITIES AND FUND BALANCES	\$ 96,169	\$ 7,208	\$ 360,512	\$ 349,179	\$ 14,431	\$ 9,677	\$ 57,506	\$ 29,272	\$ 45,679

SALINE COUNTY, ARKANSAS
COMBINING BALANCE SHEET - OTHER FUNDS IN THE AGGREGATE -
REGULATORY BASIS
DECEMBER 31, 2022

Schedule 1

	SPECIAL REVENUE FUNDS						CAPITAL PROJECTS FUNDS		
	VOCA (Victim of Crime Assistance) Program Grant	County Airport Federal Grants	Justice Assistance Grant (JAG)	Volunteer Fire Improvement	Communication Facility and Equipment	American Rescue Plan Act	Sales and Use Tax 2019 Building Repair	Sales and Use Tax Bond 2019 Construction	Escrow Account - Energy Savings Project
ASSETS									
Cash and cash equivalents	\$ 33,121	\$ 2,021	\$ 15,485	\$ 5,502	\$ 463,240	\$ 22,642,905	\$ 211,830	\$ 8,067,917	\$ 3,545
Accounts receivable			15,268		61,744				
TOTAL ASSETS	\$ 33,121	\$ 2,021	\$ 30,753	\$ 5,502	\$ 524,984	\$ 22,642,905	\$ 211,830	\$ 8,067,917	\$ 3,545
 LIABILITIES AND FUND BALANCES									
Liabilities:									
Accounts payable					\$ 266			\$ 103,182	
Interfund payables									
Settlements pending									
Total Liabilities					266			103,182	
 Fund Balances:									
Restricted	\$ 33,121	\$ 2,021	\$ 30,753	\$ 5,502	524,718	\$ 22,642,905	\$ 211,830	7,964,735	\$ 3,545
Committed									
Assigned									
Total Fund Balances	33,121	2,021	30,753	5,502	524,718	22,642,905	211,830	7,964,735	3,545
TOTAL LIABILITIES AND FUND BALANCES	\$ 33,121	\$ 2,021	\$ 30,753	\$ 5,502	\$ 524,984	\$ 22,642,905	\$ 211,830	\$ 8,067,917	\$ 3,545

SALINE COUNTY, ARKANSAS
COMBINING BALANCE SHEET - OTHER FUNDS IN THE AGGREGATE -
REGULATORY BASIS
DECEMBER 31, 2022

Schedule 1

	DEBT SERVICE FUND	ENTERPRISE FUND	CUSTODIAL FUNDS						
	2019 Sales and Use Tax Bond	County Airport	Treasurer's Accounts	Collector's Accounts	Sheriff's Accounts	County Clerk's Accounts	Circuit Clerk's Accounts	District Court Accounts	Totals
ASSETS									
Cash and cash equivalents	\$ 2,146,245	\$ 45,677	\$ 859,733	\$ 1,395,395	\$ 1,125,144	\$ 224,713	\$ 1,586,890	\$ 135,864	\$ 48,008,099
Accounts receivable		5,540							644,528
TOTAL ASSETS	\$ 2,146,245	\$ 51,217	\$ 859,733	\$ 1,395,395	\$ 1,125,144	\$ 224,713	\$ 1,586,890	\$ 135,864	\$ 48,652,627
LIABILITIES AND FUND BALANCES									
Liabilities:									
Accounts payable		\$ 8,289							\$ 252,872
Interfund payables									91,170
Settlements pending			\$ 859,733	\$ 1,395,395	\$ 1,125,144	\$ 224,713	\$ 1,586,890	\$ 135,864	5,327,739
Total Liabilities		8,289	859,733	1,395,395	1,125,144	224,713	1,586,890	135,864	5,671,781
Fund Balances:									
Restricted	\$ 2,146,245	42,928							40,819,472
Committed									1,832,985
Assigned									328,389
Total Fund Balances	2,146,245	42,928							42,980,846
TOTAL LIABILITIES AND FUND BALANCES	\$ 2,146,245	\$ 51,217	\$ 859,733	\$ 1,395,395	\$ 1,125,144	\$ 224,713	\$ 1,586,890	\$ 135,864	\$ 48,652,627

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

Schedule 2

	SPECIAL REVENUE FUNDS								
	Treasurer's Automation	Collector's Automation	Circuit Court Automation	Assessor's Amendment no. 79	County Clerk's Automation	County Recorder Cost 75%	County Library	Child Support Collection	Sheriff's Drug Control
REVENUES									
State aid				\$ 49,424			\$ 481,644		
Federal aid									
Property taxes							3,074,858		
Sales taxes									
Fines, forfeitures, and costs									\$ 3,031
Interest	\$ 1,707	\$ 110	\$ 304		\$ 217	\$ 8,040	26,488	\$ 185	432
Officers' fees			14,510		49,904	720,700		4,035	
Sale of property									
Jail fees									
911 fees									
Land leases									
Hangar rent									
Fuel Sales									
Library sales							50,536		
Library fines and fees							27,279		
Treasurer's commission	85,629								
Collector's commission		421,097							
Other	1,250	220			11	259	53,002		
TOTAL REVENUES	88,586	421,427	14,814	49,424	50,132	728,999	3,713,807	4,220	3,463
Less: Treasurer's commission			96	327	330	4,885	22,929	33	44
NET REVENUES	88,586	421,427	14,718	49,097	49,802	724,114	3,690,878	4,187	3,419
EXPENDITURES									
Current:									
General government	162,311	558,960			63,086	673,535		4,390	
Law enforcement			5,850						1,000
Public safety									
Recreation and culture							3,666,944		
Social services									
Airport									
Total Current	162,311	558,960	5,850		63,086	673,535	3,666,944	4,390	1,000
Debt Service:									
Bond principal									
Bond interest and other charges									
Financed purchases principal									
Financed purchases interest									
TOTAL EXPENDITURES	162,311	558,960	5,850		63,086	673,535	3,666,944	4,390	1,000
EXCESS OF REVENUES OVER (UNDER)									
EXPENDITURES	(73,725)	(137,533)	8,868	49,097	(13,284)	50,579	23,934	(203)	2,419
OTHER FINANCING SOURCES (USES)									
Transfers in									
Transfers out				(48,436)					
TOTAL OTHER FINANCING SOURCES (USES)				(48,436)					
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER)									
EXPENDITURES AND OTHER USES	(73,725)	(137,533)	8,868	661	(13,284)	50,579	23,934	(203)	2,419
FUND BALANCES - JANUARY 1	288,592	223,673	33,308	4,717	38,677	961,834	3,680,178	23,173	53,696
FUND BALANCES - DECEMBER 31	\$ 214,867	\$ 86,140	\$ 42,176	\$ 5,378	\$ 25,393	\$ 1,012,413	\$ 3,704,112	\$ 22,970	\$ 56,115

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

Schedule 2

	SPECIAL REVENUE FUNDS								
	Jail Maintenance	Boating Safety	911 Emergency	Public Defender	Victim/Witness	Drug Court	Juvenile Fees	Airport Commission	Circuit Clerk Commissioner's Fee
REVENUES									
State aid		\$ 11,709					\$ 25,000		
Federal aid	\$ 26,350								
Property taxes									
Sales taxes									
Fines, forfeitures, and costs	157,177			\$ 23,189	\$ 69,415	\$ 6,735	36,534		
Interest	2,063		\$ 3,155	1,214	1,096		1,538		\$ 50
Officers' fees				2,634			8,678		489
Sale of property									
Jail fees	1,450,889								
911 fees			1,649,203						
Land leases									
Hangar rent									
Fuel Sales									
Library sales									
Library fines and fees									
Treasurer's commission									
Collector's commission									
Other	7,160		325	368					
TOTAL REVENUES	1,643,639	11,709	1,652,683	27,405	70,511	6,735	71,750		539
Less: Treasurer's commission	9,550	77	10,879				303		4
NET REVENUES	1,634,089	11,632	1,641,804	27,405	70,511	6,735	71,447		535
EXPENDITURES									
Current:									
General government									549
Law enforcement	3,699,586	11,813		50,677	70,511	8,611	49,275		
Public safety			1,952,043						
Recreation and culture									
Social services									
Airport									
Total Current	3,699,586	11,813	1,952,043	50,677	70,511	8,611	49,275		549
Debt Service:									
Bond principal									
Bond interest and other charges									
Financed purchases principal									
Financed purchases interest									
TOTAL EXPENDITURES	3,699,586	11,813	1,952,043	50,677	70,511	8,611	49,275		549
EXCESS OF REVENUES OVER (UNDER)									
EXPENDITURES	(2,065,497)	(181)	(310,239)	(23,272)		(1,876)	22,172		(14)
OTHER FINANCING SOURCES (USES)									
Transfers in	1,987,854		300,000						
Transfers out								\$ (6,224)	
TOTAL OTHER FINANCING SOURCES (USES)	1,987,854		300,000					(6,224)	
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER)									
EXPENDITURES AND OTHER USES	(77,643)	(181)	(10,239)	(23,272)		(1,876)	22,172	(6,224)	(14)
FUND BALANCES - JANUARY 1	242,564	338	524,110	164,040		34,983	171,622	6,224	5,416
FUND BALANCES - DECEMBER 31	\$ 164,921	\$ 157	\$ 513,871	\$ 140,768	\$ 0	\$ 33,107	\$ 193,794	\$ 0	\$ 5,402

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

Schedule 2

	SPECIAL REVENUE FUNDS								
	Assessor's Late Assessment Fee	District Court Cost	Bond Forfeiture	Sheriff's Bail Bond 10%	County Planning Board	County Recorder Cost 25%	County Emergency	Voluntary Tax Warning System	Animal Control
REVENUES									
State aid									
Federal aid									
Property taxes	\$ 2,141							\$ 41,600	\$ 71,054
Sales taxes									
Fines, forfeitures, and costs		\$ 10,526	\$ 12,500	\$ 235,006					
Interest	68	233			\$ 754	\$ 2,719	\$ 2,961	11	18
Officers' fees						240,233			
Sale of property									
Jail fees									
911 fees									
Land leases									
Hangar rent									
Fuel Sales									
Library sales									
Library fines and fees									
Treasurer's commission									
Collector's commission									
Other		147			10,195	9			
TOTAL REVENUES	2,209	10,906	12,500	235,006	10,949	242,961	2,961	41,611	71,072
Less: Treasurer's commission	31				67	1,628		275	469
NET REVENUES	2,178	10,906	12,500	235,006	10,882	241,333	2,961	41,336	70,603
EXPENDITURES									
Current:									
General government	5,944				2,237	221,529			
Law enforcement			12,500	3,597					111,085
Public safety								32,831	
Recreation and culture									
Social services									
Airport									
Total Current	5,944		12,500	3,597	2,237	221,529		32,831	111,085
Debt Service:									
Bond principal									
Bond interest and other charges									
Financed purchases principal									
Financed purchases interest									
TOTAL EXPENDITURES	5,944		12,500	3,597	2,237	221,529		32,831	111,085
EXCESS OF REVENUES OVER (UNDER)									
EXPENDITURES	(3,766)	10,906		231,409	8,645	19,804	2,961	8,505	(40,482)
OTHER FINANCING SOURCES (USES)									
Transfers in									
Transfers out									
TOTAL OTHER FINANCING SOURCES (USES)									
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER)									
EXPENDITURES AND OTHER USES	(3,766)	10,906		231,409	8,645	19,804	2,961	8,505	(40,482)
FUND BALANCES - JANUARY 1	6,112	22,792		224,221	89,271	330,352	371,915	7,752	94,994
FUND BALANCES - DECEMBER 31	\$ 2,346	\$ 33,698	\$ 0	\$ 455,630	\$ 97,916	\$ 350,156	\$ 374,876	\$ 16,257	\$ 54,512

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

Schedule 2

	SPECIAL REVENUE FUNDS							
	Saline County Fairgrounds	County Improvement	Sheriff's Federal Drug Control	Sheriff's Fine and Restitution Installment	Circuit Clerk's Fine and Restitution Installment	Law Enforcement Protection Services	County Airport Special Project	Court Security Grant
REVENUES								
State aid								\$ 20,000
Federal aid								
Property taxes						\$ 85,766		
Sales taxes								
Fines, forfeitures, and costs		\$ 466,870	\$ 97,992					
Interest	\$ 296	3,073	679	\$ 761	\$ 55	21		
Officers' fees		34,489		28,830	2,390			
Sale of property							\$ 637,340	
Jail fees								
911 fees								
Land leases								
Hangar rent								
Fuel Sales								
Library sales								
Library fines and fees								
Treasurer's commission								
Collector's commission								
Other								
TOTAL REVENUES	296	504,432	98,671	29,591	2,445	85,787	637,340	20,000
Less: Treasurer's commission			648			567		
NET REVENUES	296	504,432	98,023	29,591	2,445	85,220	637,340	20,000
EXPENDITURES								
Current:								
General government		10,412			1,124			
Law enforcement			48,099	13,453				20,000
Public safety								
Recreation and culture								
Social services								
Airport							288,161	
Total Current		10,412	48,099	13,453	1,124		288,161	20,000
Debt Service:								
Bond principal								
Bond interest and other charges								
Financed purchases principal								
Financed purchases interest								
TOTAL EXPENDITURES		10,412	48,099	13,453	1,124		288,161	20,000
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	296	494,020	49,924	16,138	1,321	85,220	349,179	
OTHER FINANCING SOURCES (USES)								
Transfers in								
Transfers out		(100,504)						
TOTAL OTHER FINANCING SOURCES (USES)		(100,504)						
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	296	393,516	49,924	16,138	1,321	85,220	349,179	
FUND BALANCES - JANUARY 1	37,212	262,882	58,248	80,031	5,887	275,292		
FUND BALANCES - DECEMBER 31	\$ 37,508	\$ 656,398	\$ 108,172	\$ 96,169	\$ 7,208	\$ 360,512	\$ 349,179	\$ 0

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

Schedule 2

	SPECIAL REVENUE FUNDS							
	Benton District DWI Court Grant	Hope Court Grant	Miscellaneous State Grants	County Airport State Grants	Court Improvement Team Grant	Arrest Grant	Sheriff DUI/Seatbelt Program	STOP (Services Training Officers Prosecutors)
REVENUES								
State aid				\$ 121,764				
Federal aid						\$ 151,362	\$ 6,422	\$ 51,138
Property taxes								
Sales taxes								
Fines, forfeitures, and costs								
Interest								
Officers' fees								
Sale of property								
Jail fees								
911 fees								
Land leases								
Hangar rent								
Fuel Sales								
Library sales								
Library fines and fees								
Treasurer's commission								
Collector's commission								
Other								
TOTAL REVENUES				121,764		151,362	6,422	51,138
Less: Treasurer's commission								
NET REVENUES				121,764		151,362	6,422	51,138
EXPENDITURES								
Current:								
General government						4,596		
Law enforcement					\$ 1,129	81,444	10,636	50,537
Public safety			\$ 42,666					
Recreation and culture								
Social services						64,097		
Airport				122,080				
Total Current			42,666	122,080	1,129	150,137	10,636	50,537
Debt Service:								
Bond principal								
Bond interest and other charges								
Financed purchases principal								
Financed purchases interest								
TOTAL EXPENDITURES			42,666	122,080	1,129	150,137	10,636	50,537
EXCESS OF REVENUES OVER (UNDER)								
EXPENDITURES			(42,666)	(316)	(1,129)	1,225	(4,214)	601
OTHER FINANCING SOURCES (USES)								
Transfers in				316			31,076	
Transfers out								
TOTAL OTHER FINANCING SOURCES (USES)				316			31,076	
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER)								
EXPENDITURES AND OTHER USES			(42,666)		(1,129)	1,225	26,862	601
FUND BALANCES - JANUARY 1	\$ 14,431	\$ 9,677	42,666		1,129	50,138	2,410	45,078
FUND BALANCES - DECEMBER 31	\$ 14,431	\$ 9,677	\$ 0	\$ 0	\$ 0	\$ 51,363	\$ 29,272	\$ 45,679

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

Schedule 2

	SPECIAL REVENUE FUNDS							
	VOCA (Victim of Crime Assistance) Program Grant	County Airport Federal Grants	BJA (Bureau of Justice Assistance) FY20 Coronavirus Emergency Supplemental Funding (CESF) Program	Justice Assistance Grant (JAG)	Volunteer Fire Improvement	Communication Facility and Equipment	American Rescue Plan Act	Airport
REVENUES								
State aid								
Federal aid	\$ 40,815		\$ 13,214	\$ 30,278			\$ 11,890,976	
Property taxes								
Sales taxes								\$ 948
Fines, forfeitures, and costs								
Interest						\$ 309	161,686	
Officers' fees						430,783		
Sale of property								
Jail fees								
911 fees								
Land leases								
Hangar rent								34,980
Fuel Sales								73,553
Library sales								
Library fines and fees								
Treasurer's commission								
Collector's commission								
Other								8,705
TOTAL REVENUES	40,815		13,214	30,278		431,092	12,052,662	118,186
Less: Treasurer's commission								
NET REVENUES	40,815		13,214	30,278		431,092	12,052,662	118,186
EXPENDITURES								
Current:								
General government							1,329,713	
Law enforcement	44,562		52,619	28,619		243,286		
Public safety								
Recreation and culture								
Social services								
Airport								6,333
Total Current	44,562		52,619	28,619		243,286	1,329,713	6,333
Debt Service:								
Bond principal								
Bond interest and other charges								
Financed purchases principal								
Financed purchases interest								
TOTAL EXPENDITURES	44,562		52,619	28,619		243,286	1,329,713	6,333
EXCESS OF REVENUES OVER (UNDER)								
EXPENDITURES	(3,747)		(39,405)	1,659		187,806	10,722,949	111,853
OTHER FINANCING SOURCES (USES)								
Transfers in		\$ 2,021		15,054				
Transfers out								(193,301)
TOTAL OTHER FINANCING SOURCES (USES)		2,021		15,054				(193,301)
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER)								
EXPENDITURES AND OTHER USES	(3,747)	2,021	(39,405)	16,713		187,806	10,722,949	(81,448)
FUND BALANCES - JANUARY 1	36,868		39,405	14,040	\$ 5,502	336,912	11,919,956	81,448
FUND BALANCES - DECEMBER 31	\$ 33,121	\$ 2,021	\$ 0	\$ 30,753	\$ 5,502	\$ 524,718	\$ 22,642,905	\$ 0

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

Schedule 2

	CAPITAL PROJECTS FUNDS			DEBT SERVICE FUND	ENTERPRISE FUND	
	Sales and Use Tax 2019 Building Repair	Sales and Use Tax Bond 2019 Construction	Escrow Account - Energy Savings Project	2019 Sales and Use Tax Bond	County Airport	Totals
REVENUES						
State aid						\$ 709,541
Federal aid						12,210,555
Property taxes						3,275,419
Sales taxes				\$ 8,611,004	\$ 14,062	8,626,014
Fines, forfeitures, and costs						1,118,975
Interest	\$ 1,052	\$ 60,631	\$ 646	34,569	502	317,643
Officers' fees						1,537,675
Sale of property						637,340
Jail fees						1,450,889
911 fees						1,649,203
Land leases					3,800	3,800
Hangar rent					121,530	156,510
Fuel Sales					400,134	473,687
Library sales						50,536
Library fines and fees						27,279
Treasurer's commission						85,629
Collector's commission						421,097
Other					4,136	85,787
TOTAL REVENUES	1,052	60,631	646	8,645,573	544,164	32,837,579
Less: Treasurer's commission					748	53,890
NET REVENUES	1,052	60,631	646	8,645,573	543,416	32,783,689
EXPENDITURES						
Current:						
General government		949,827	60,100			4,048,313
Law enforcement						4,618,889
Public safety						2,027,540
Recreation and culture						3,666,944
Social services						64,097
Airport					650,868	1,067,442
Total Current		949,827	60,100		650,868	15,493,225
Debt Service:						
Bond principal				7,480,000		7,480,000
Bond interest and other charges				1,106,565		1,106,565
Financed purchases principal					35,417	35,417
Financed purchases interest					11,391	11,391
TOTAL EXPENDITURES		949,827	60,100	8,586,565	697,676	24,126,598
EXCESS OF REVENUES OVER (UNDER)						
EXPENDITURES	1,052	(889,196)	(59,454)	59,008	(154,260)	8,657,091
OTHER FINANCING SOURCES (USES)						
Transfers in					197,188	2,533,509
Transfers out						(348,465)
TOTAL OTHER FINANCING SOURCES (USES)					197,188	2,185,044
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER)						
EXPENDITURES AND OTHER USES	1,052	(889,196)	(59,454)	59,008	42,928	10,842,135
FUND BALANCES - JANUARY 1	210,778	8,853,931	62,999	2,087,237		32,138,711
FUND BALANCES - DECEMBER 31	\$ 211,830	\$ 7,964,735	\$ 3,545	\$ 2,146,245	\$ 42,928	\$ 42,980,846

SALINE COUNTY, ARKANSAS
NOTES TO SCHEDULES 1 AND 2
DECEMBER 31, 2022

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

<u>Fund Name</u>	<u>Fund Description</u>
Treasurer's Automation	Ark. Code Ann. § 21-6-302 established fund to receive up to 10% of treasurer's gross commissions to operate the treasurer's office and to purchase, maintain, and operate an automated accounting and record keeping system.
Collector's Automation	Ark. Code Ann. § 21-6-305 established fund to receive up to 10% of collector's gross commissions to operate the collector's office and to purchase, maintain, and operate an automated record keeping system.
Circuit Court Automation	Ark. Code Ann. § 16-13-704 established fund to receive circuit court installment fees to be used for circuit court-related technology and to defray the cost of fine collection.
Assessor's Amendment no. 79	Ark. Code Ann. § 26-26-310 provides that 1% of the county's share of surplus funds from the Property Tax Relief Trust Fund be allocated to county assessors for the costs of administering Ark. Const. amend. 79.
County Clerk's Automation	Ark. Code Ann. § 21-6-413 established fund to receive at least 35% of fees collected by county clerks to be used to purchase, maintain, and operate an automated records system.
County Recorder Cost 75%	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 property tax millage levied by the quorum court for the support, operation, and maintenance of the public library.
Child Support Collection	Ark. Code Ann. § 9-10-109 established fund to receive fees to offset administrative costs in the clerk's office.
Sheriff's Drug Control	Ark. Code Ann. § 5-64-505 established fund to receive asset forfeitures resulting from drug offense cases due to arresting agency.
Jail 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; construction, maintenance, and operation of the county jail; purchase and maintenance of jail equipment; and training, salaries, and certificate pay for jailers and deputy sheriffs.
Boating Safety	Ark. Code Ann. § 27-101-111 established fund to receive fees to be used for operating a patrol on the waterways within a county or for emergency rescue services if the county has not established a patrol.

SALINE COUNTY, ARKANSAS
NOTES TO SCHEDULES 1 AND 2
DECEMBER 31, 2022

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

<u>Fund Name</u>	<u>Fund Description</u>
911 Emergency	Ark. Code Ann. § 12-10-318 established fund to receive fees collected by telephone providers for 911 emergency services.
Public Defender	Ark. Code Ann. § 16-10-307 established the County Administration of Justice Fund which continued to finance this fund used for defense of indigents.
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.
Drug Court	Ark. Code Ann. § 16-98-304 established fund to receive program user fees set by drug court judges to be used for the benefit and administration of the drug court program.
Juvenile Fees	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.
Airport Commission	Saline County Ordinance no. 2008-94 (October 21, 2008) established fund to operate the Saline County Airport.
Circuit Clerk Commissioner's Fee	Ark. Code Ann. § 21-6-412 established fund to receive fee awarded, when appointed as Commissioner, for a sale of real or personal property under judicial decree. The funds are to be used to offset administrative costs associated with the performance of the Commissioner's duties and for general operations expenses of the office of Circuit Clerk.
Assessor's Late Assessment Fee	Ark. Code Ann. § 26-26-201 established fund to receive fees to help pay for the expense of assessing property.
District Court Cost	Ark. Code Ann. § 16-17-126 authorizes district court filing fees for writs of garnishment and executions to be appropriated for any permissible use in the administration of the district court.
Bond Forfeiture	Saline County Ordinance nos. 2009-21 (March 17, 2009) and 2009-22 (March 17, 2009) established fund to receive forfeiture proceeds recovered by the 22nd Judicial District Prosecuting Attorney's Office to be used for prosecutorial and law enforcement purposes.
Sheriff's Bail Bond 10%	Arkansas Rule of Criminal Procedure 9.2 (b)(ii) authorized the retention of 10% of a deposit made in connection with an unsecured bond in accordance with the orders of the Court.

SALINE COUNTY, ARKANSAS
NOTES TO SCHEDULES 1 AND 2
DECEMBER 31, 2022

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

<u>Fund Name</u>	<u>Fund Description</u>
County Planning Board	Ark. Code Ann. § 14-17-204 authorizes counties to receive and appropriate funds for Planning Board purposes.
County Recorder Cost 25%	Ark. Code Ann. § 21-6-306 established fund to receive at least 25% of the fees collected by circuit clerks to be used to purchase, maintain, and operate an automated records system.
County Emergency	Saline County Ordinance no. 1998-87 (December 15, 1998) established fund to receive portions of general fund revenues to be appropriated by 2/3 vote of the Quorum Court in case of emergency.
Voluntary Tax Warning System	Saline County Ordinance no. 2006-51 (August 24, 2006) calling for election to establish voluntary \$5 levy on real property owners to finance emergency warning system.
Animal Control	Saline County Ordinance no. 2013-03 (January 15, 2013) established fund to receive an annual voluntary tax in the amount of \$5 per property owner for the purpose of establishing animal control services in the unincorporated areas of the County.
Saline County Fairgrounds	Saline County Ordinance no. 2014-33 (August 26, 2014) established fund to account for money received from the sale of fairgrounds property.
County Improvement	Saline County Ordinance no. 2015-19 (April 21, 2015) established fund to account for funds set aside for County improvements as approved by the County Judge.
Sheriff's Federal Drug Control	Ark. Code Ann. § 5-64-505 established fund to receive asset forfeitures resulting from drug offense cases due arresting agency.
Sheriff's Fine and Restitution Installment	Saline County Ordinance no. 2017-18 (May 15, 2017) established fund to receive fines and restitution installment payment fees collected in accordance with Ark. Code Ann. §§ 16-13-704, 5-4-205.
Circuit Clerk's Fine and Restitution Installment	Saline County Ord. no. 2019-02 (January 22, 2019) established fund to account for installment payment fee in accordance with Ark. Code Ann. §§ 16-13-704, 5-4-205.
Law Enforcement Protection Services	Saline County Ord. no. 2018-34 (December 17, 2018) established fund to account for a voluntary tax in the amount of \$10 on every tax statement for real property and personal property for the purpose of financing law enforcement protection services.

SALINE COUNTY, ARKANSAS
NOTES TO SCHEDULES 1 AND 2
DECEMBER 31, 2022

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

<u>Fund Name</u>	<u>Fund Description</u>
County Airport Special Project	Saline County Ordinance no. 2022-11 (April 18, 2022) established fund to account for revenues, expenditures, and transfers of the Saline County Airport special revenue generated from sale of land.
Court Security Grant	Ark. Code Ann. § 16-10-1006 established fund for the purpose of providing financial assistance to local governments to assist in the implementation of local security and emergency preparedness plans for circuit and district courts.
Benton District DWI Court Grant	Saline County Ordinance no. 2016-04 (February 16, 2016) established fund to account for DWI Court Grant.
Hope Court Grant	Saline County Ordinance no. 2016-11 (March 21, 2016) established fund to account for the Hawaii's Opportunity Probation with Enforcement (HOPE) Court Grant to help identify probationers with a high risk for reoffending, focusing on reducing drug use, new crimes, and incarceration.
Miscellaneous State Grants	Saline County Ordinance no. 2016-18 (June 20, 2016) established fund to account for miscellaneous small state grants.
County Airport State Grants	Saline County Ord. no. 2022-8 (February 22, 2022) established fund to account for the revenues, expenditures, and transfers of the Saline County Airport state grants.
Court Improvement Team Grant	Established to receive federal grant funds to provide materials and training to improve court efficiency and the quality of legal representation and to increase training for court personnel.
Arrest Grant	Established to receive federal funds used to encourage arrest policies and enforcement.
Sheriff DUI/Seatbelt Program	Established to receive federal funds to operate a DUI/Seatbelt Program.
STOP (Services Training Officers Prosecutors)	Established to receive federal funds for operating a Domestic and Sexual Violence Against Women Program.
VOCA (Victim of Crime Assistance) Program Grant	Established to receive federal funds to be used to provide direct services to crime victims.
County Airport Federal Grants	Saline County Ord. no. 2022-7 (February 22, 2022) to establish an Airport fund on the books of the County to account for revenues, expenditures, and transfers of the Saline County Airport federal grants.

SALINE COUNTY, ARKANSAS
NOTES TO SCHEDULES 1 AND 2
DECEMBER 31, 2022

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

<u>Fund Name</u>	<u>Fund Description</u>
BJA (Bureau of Justice Assistance) FY20 Coronavirus Emergency Supplemental Funding (CESF) Program	Established by County Ordinance no. 2020-13 (May 18, 2020) to receive federal funds to aid in preventing, preparing for, and responding to the coronavirus in the Sheriff's Department.
Justice Assistance Grant (JAG)	Established by Saline County Ordinances no. 2020-20 (August 17, 2020) and 2022-6 (February 22, 2022) to account for Justice Assistance Grant.
Volunteer Fire Improvement	Established to receive state grant funds to be used for support of the county volunteer fire departments.
Communication Facility and Equipment	Ark. Code Ann. §§ 21-6-307, 12-41-105 established fund to receive 25% of sheriff's fees collected and phone commission funds to be used for communications equipment and repair and to train operations staff.
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.
Airport	Ark. Code Ann. § 14-357-101 and Saline County Ordinance no. 2002-18 (May 23, 2002) authorized the establishment of the Saline County Airport Commission for the purpose of operating and managing the airport and its related properties and facilities.
Sales and Use Tax 2019 Building Repair	Saline County Ord. no. 2019-10 (April 15, 2019) established fund to receive excess bond proceeds to be used at a later date for building repairs and maintenance.
Sales and Use Tax Bond 2019 Construction	Saline County Ord. no. 2019-07 (March 4, 2019) authorized the issuance of sales and use tax bonds for the purpose of financing all or a portion of the cost of capital improvements for the Career Technical Education Center.
Escrow Account - Energy Savings Project	Saline County Ord. no. 2020-18 (July 20, 2020) established fund to receive proceeds from the lease purchase agreement for energy savings and allowing the escrow agent to pay cost associated with the project.

SALINE COUNTY, ARKANSAS
NOTES TO SCHEDULES 1 AND 2
DECEMBER 31, 2022

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

<u>Fund Name</u>	<u>Fund Description</u>
2019 Sales and Use Tax Bond	Saline County Ord. no. 2019-07 (March 4, 2019) established fund for the purpose of providing funds for the payment of principal and interest on bond issue.
County Airport	Saline County Ord. no. 2021-31 (December 20, 2021) established fund to account for operating funds of the Saline County Airport.

Treasurer's accounts consist primarily of treasurer's commission.

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 probate money and fees to be settled with the treasurer.

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

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

SALINE COUNTY, ARKANSAS
OTHER INFORMATION
SCHEDULE OF CAPITAL ASSETS
DECEMBER 31, 2022
(Unaudited)

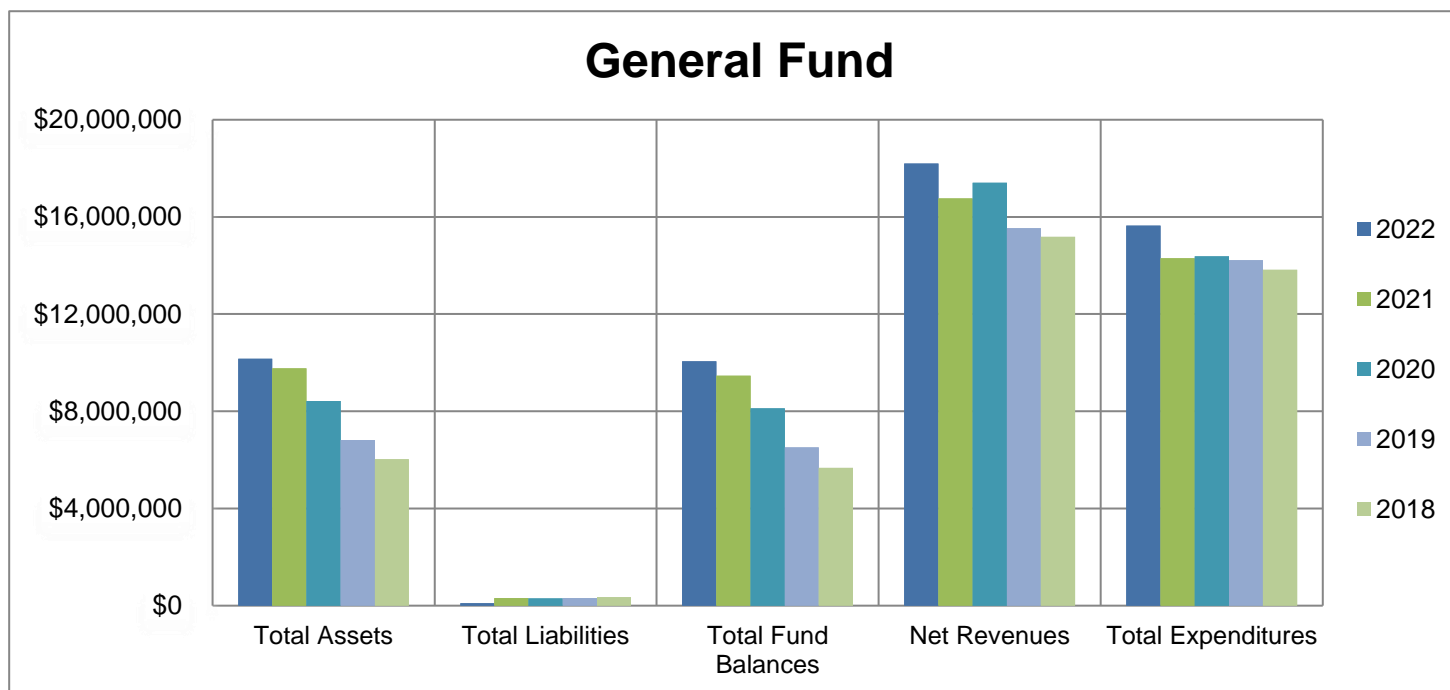
Schedule 3

	<u>December 31, 2022</u>
Land	\$ 1,668,323
Buildings	64,451,257
Equipment	18,830,255
Construction in progress	<u>1,329,713</u>
Total	<u><u>\$ 86,279,548</u></u>

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

Schedule 4-1

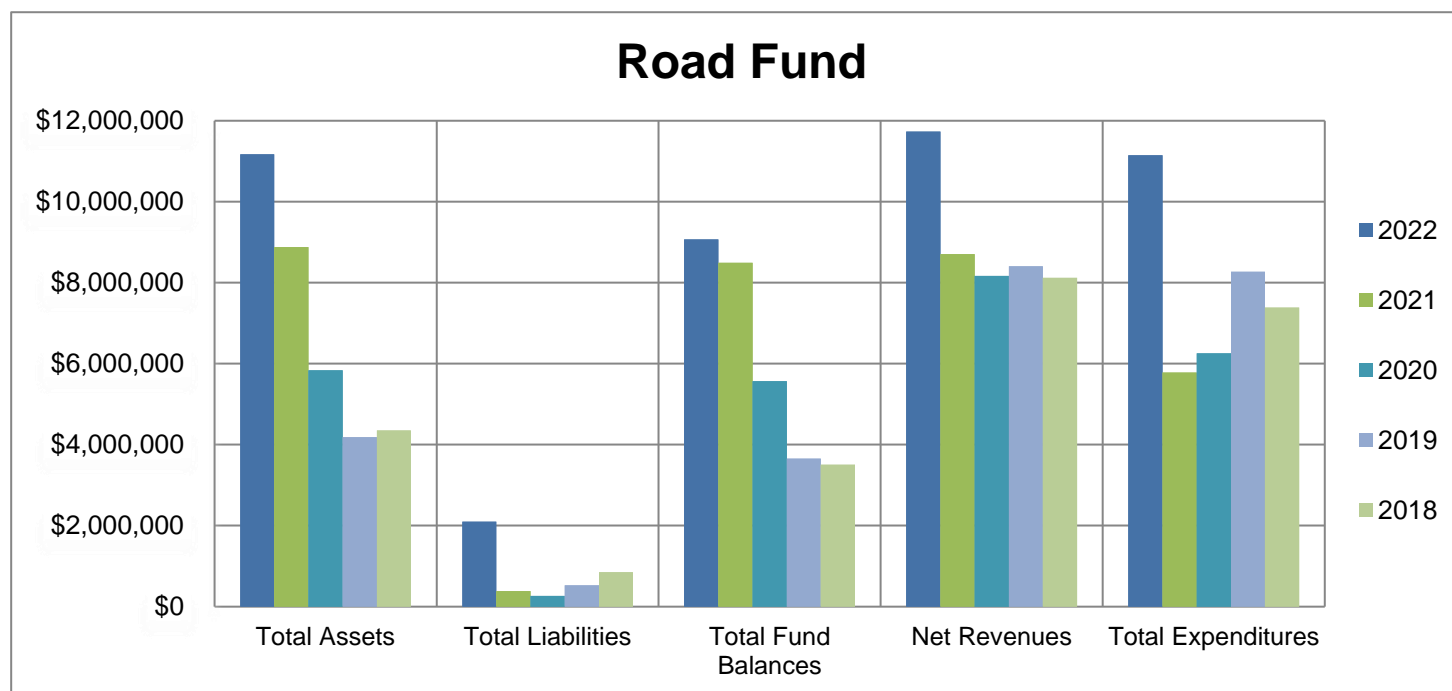
General	2022	2021	2020	2019	2018
Total Assets	\$ 10,157,329	\$ 9,765,549	\$ 8,422,607	\$ 6,822,095	\$ 6,021,026
Total Liabilities	97,514	305,165	300,966	305,997	348,374
Total Fund Balances	10,059,815	9,460,384	8,121,641	6,516,098	5,672,652
Net Revenues	18,191,570	16,758,338	17,412,053	15,538,183	15,176,532
Total Expenditures	15,636,782	14,291,715	14,376,018	14,221,795	13,830,298
Total Other Financing Sources/Uses	(2,185,044)	(1,127,880)	(1,430,492)	(472,942)	(1,681,266)



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

Schedule 4-2

Road	2022	2021	2020	2019	2018
Total Assets	\$ 11,167,406	\$ 8,877,436	\$ 5,836,219	\$ 4,182,597	\$ 4,351,937
Total Liabilities	2,095,991	386,341	265,660	524,427	846,454
Total Fund Balances	9,071,415	8,491,095	5,570,559	3,658,170	3,505,483
Net Revenues	11,729,221	8,703,830	8,167,999	8,408,854	8,119,207
Total Expenditures	11,148,901	5,783,294	6,255,610	8,271,167	7,388,131
Total Other Financing Sources/Uses				15,000	



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

Schedule 4-3

<u>Other Funds in the Aggregate</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
Total Assets	\$ 48,652,627	\$ 37,336,141	\$ 48,527,723	\$ 55,445,680	\$ 13,217,162
Total Liabilities	5,671,781	5,197,430	6,879,995	4,676,173	3,690,411
Total Fund Balances	42,980,846	32,138,711	41,647,728	50,769,507	9,526,751
Net Revenues	32,783,689	31,892,986	17,676,390	13,194,737	9,835,638
Total Expenditures	24,126,598	42,529,883	35,457,950	16,197,041	11,280,206
Total Other Financing Sources/Uses	2,185,044	1,127,880	8,659,781	44,245,060	1,681,266

