

Special Report

Arkansas Legislative Audit

Information Regarding Arkansas District Courts

For the Period January 1, 2023 through December 31, 2023



INTRODUCTION

This report is issued pursuant to a request, approved by the Legislative Joint Auditing Committee, for Arkansas Legislative Audit (ALA) to obtain selected information concerning Arkansas District Courts, which were excluded from a previously issued ALA special report that addressed the same objectives for the Arkansas Supreme Court, Court of Appeals, and Circuit Courts.¹ This report was requested to help the House and Senate Judiciary Committees comply with Act 38 of 2023, which requires (a) a legislative study of financial matters related to the court system and (b) consideration of any legislative changes necessary to address issues identified during the study. Overall, for the period reviewed, annualized revenues or funding inflows for the State’s District Courts totaled \$119.4 million, while annualized expenditures or funding outflows totaled \$80.2 million, as shown in **Exhibit VII on page 13**.

OBJECTIVES

The objectives of this report were to:

- Provide the structure and history of District Courts in the State.
- Categorize caseloads of District Courts.
- Describe how funds for District Courts flow between state government and local governments.
- Compile a list of revenue by source, by District.²
- Provide local- and state-funded salary expenditures by District.
- Provide additional local- and state-funded expenditures by District.

SCOPE AND METHODOLOGY

This review was conducted for period January 1, 2023 through December 31, 2023. The information provided in the report was obtained from the Arkansas Administrative Statewide Information System (AASIS); certain relevant sections of Arkansas Code; relevant reports from various state agencies; and documentation from local government entities, as requested by ALA staff. It should be noted that three entities, identified in **Appendix A**, provided none of the information ALA requested, and ALA could not obtain the information through alternate procedures.

¹ Special Report – Information Regarding the Arkansas Supreme Court, Court of Appeals, and Circuit Courts – For the Period January 1, 2013 through June 30, 2015 (SPSA01315) is available on the ALA website at www.arklegaudit.gov.

² The word “District,” when used in isolation in this report, refers to the 39 Districts for State District Courts and the 10 Districts for Local District Courts that are identified in **Exhibit II on page 4**.

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STRUCTURE AND HISTORY OF ARKANSAS COURTS

The current structure of the Arkansas court system is provided in **Exhibit I on page 3**. This report focuses on State and Local District Courts.

Arkansas District Courts

Prior to 2001, the State maintained separate courts of law and courts of equity,³ resulting in confusion regarding proper jurisdiction. Effective July 1, 2001, Amendment 80 to the Arkansas Constitution eliminated the separate courts of law and equity. As a result, Circuit Courts became the general jurisdiction trial courts for the State, hearing civil and criminal cases not exclusively belonging to another court. Based on its authority over lower courts, the Supreme Court required Circuit Courts to establish five subject matter divisions in each county: criminal, civil, domestic relations, probate, and juvenile.

Although Circuit Courts are the general jurisdiction courts for the State, some matters are assigned to District Courts. Ark. Const. amend. 80, § 7, established District Courts as the trial courts of limited jurisdiction as to amount and subject matter, subject to the right of appeal to Circuit Courts for a new trial. There shall be at least one District Court in each county, and a District Judge may serve in one or more counties. Ark. Const. amend. 80, § 10, states that the General Assembly shall have the power to establish judicial districts and the number of judges for District Courts, provided districts are comprised of contiguous territories.

Arkansas Supreme Court Administrative Order 18, effective January 1, 2005, required that District Court Judges establish four subject-matter divisions in each district court: criminal, civil, traffic, and small claims. Although sessions of District Court may be held in multiple departments or physical locations, each department maintains its own docket.

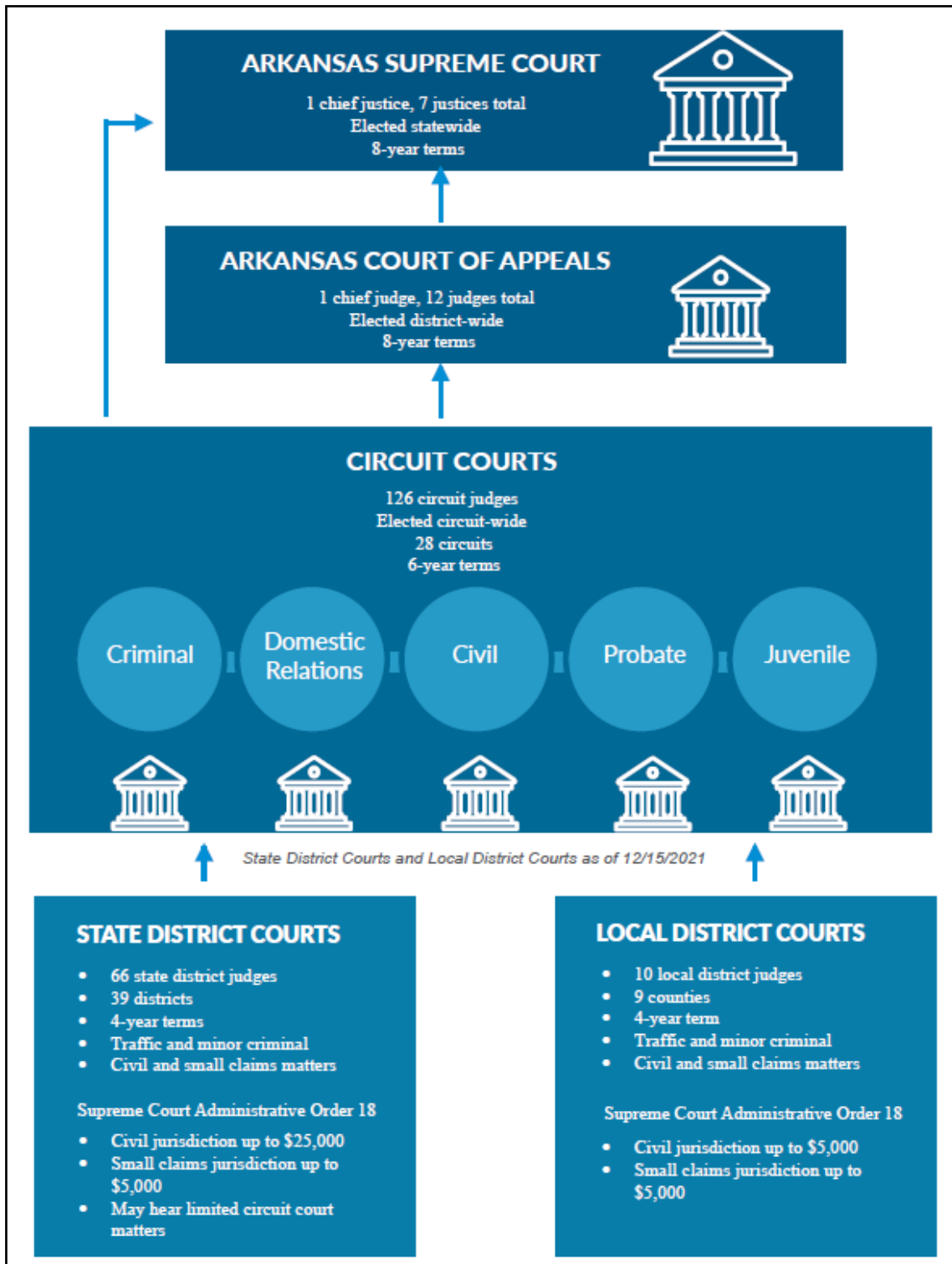
Act 663 of 2007 created the District Court Resource Assessment Board (DCRAB), a pilot program of full-time District Court Judges who are employees of the State, and consolidated City Courts with District Courts. As noted in this Act, the General Assembly found that the goal expressed with the adoption of Ark. Const. amend. 80 was the creation of a three-tiered, unified court system; the current structure of the limited jurisdiction courts at the time consisted of a combination of full-time and part-time District and City Court Judges funded by city and county governments; and the cumulative effect of the creation and funding of these courts by local governments was an unequal level of access to, and an inequitable distribution of, judicial services to communities. As there was a state interest in providing a more uniform level of judicial resource to all, it was determined that a pilot program that created a limited number of state-funded District Court judgeships be implemented. An analysis by the State regarding the goal of a unified and equitable system for the delivery of judicial services was to be performed in the consideration of establishing additional District Courts in the future.

Act 1219 of 2011 created State District Courts. As noted in this Act, DCRAB studied the effectiveness of the State's creation of the pilot District Courts and found that they were successful in creating a more uniform and equitable judicial system, reducing the number of District and City Court Judges, maintaining the level of service to the communities served by the District and City Courts, allowing the shift of cases from Circuit to District Courts, decreasing the number of conflicts that required the appointment of special judges, and improving public access to the court system. As such, it was decided that the State would continue the incremental creation of the State District Courts served by full-time judges. It should be noted that, pursuant to Ark. Code Ann. § 16-17-1202, as of January 1, 2012, all City Courts were consolidated with District Courts, and former City Courts became known as departments of a District Court.

³ Often called "chancery courts," courts of equity handled lawsuits and petitions requesting remedies other than damages, such as writs, injunctions, and specific performance (<https://dictionary.law.com>).

Exhibit I

Arkansas Courts Organizational Structure



Source: <https://arcourts.gov/sites/default/files/Arkansas-Court-Structure.pdf> (unaudited by Arkansas Legislative Audit)

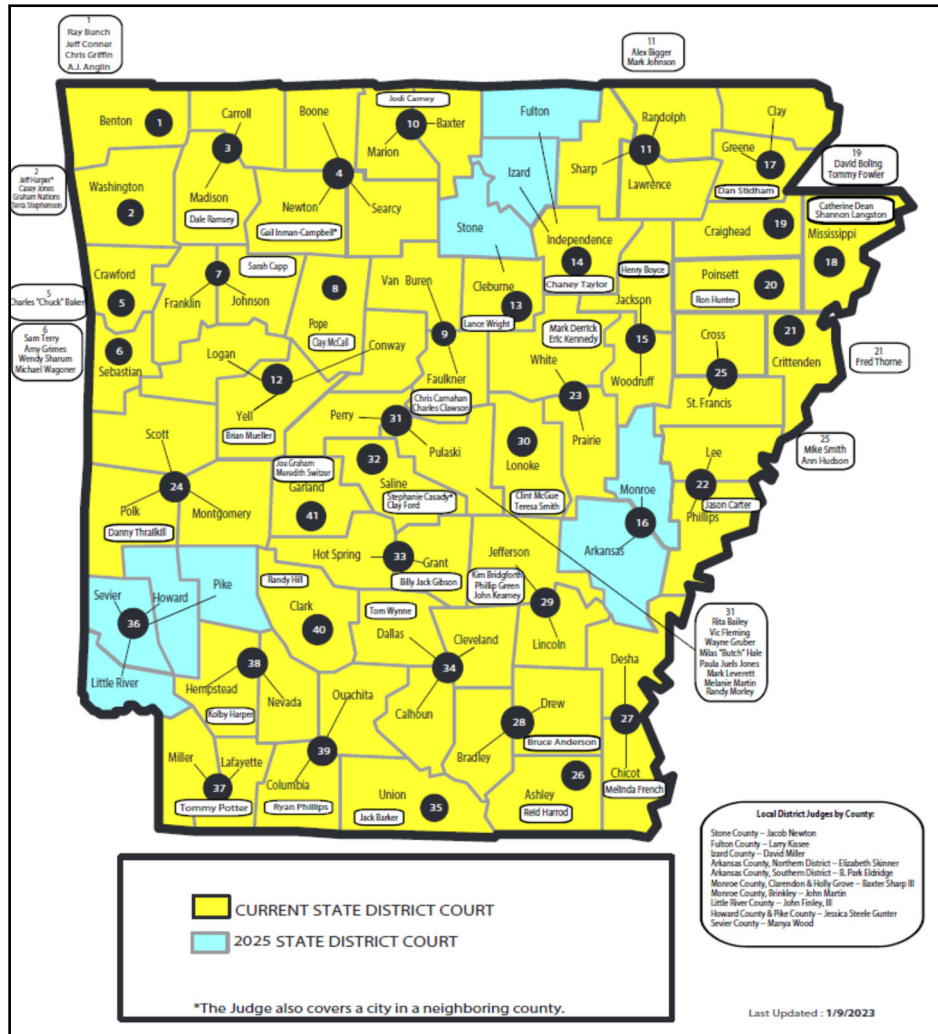
Information Regarding Arkansas District Courts

During calendar year 2023, the State had a total of 39 State District (numbered 1 – 41, except 16 and 36) and 10 Local District Courts, as shown in **Exhibit II**, which also indicates the judges in each District. The remaining 10 Local District Courts will no longer exist beginning in calendar year 2025 when they will become State District Courts as a result of Ark. Code Ann. §§ 16-17-1114 – 16-17-1116, and as shown in **Exhibit III on page 5. Appendix A** provides the counties, departments, and outlying jurisdictions that make up each District.

As reflected in **Exhibit I on page 3**, during calendar year 2023, there were 66 full-time State District Judges from the 39 districts and 10 Local District Judges; each judge serves a four-year term. Supreme Court Administrative Order 18 allows for State District Courts to have civil jurisdiction up to \$25,000 and small claims jurisdiction up to \$5,000, and they may hear limited Circuit Court matters. Administrative Order 18 allows for Local District Courts to have civil jurisdiction up to \$5,000 and small claims jurisdiction up to \$5,000. Both State District Courts and Local District Courts also hear traffic violations and minor criminal matters.

Exhibit II

**Map of District Courts
As of January 9, 2023**



Source: <https://arcourts.gov/sites/default/files/arkansas-district-courts-map.pdf> (unaudited by Arkansas Legislative Audit)

Exhibit III

**District Court Structure
Beginning January 1, 2025**

State District Courts	Local District Courts
70 State District Judges 41 Districts 4-Year Terms <p align="center">Jurisdiction</p> Traffic & Minor Criminal Civil Matters up to \$25, 0000 Small Claims Matters up to \$5,000 Limited Circuit Court Matters	No Longer Exist

Source: Administrative Office of the Courts Report to Joint Judiciary Committee, March 2024 (unaudited by Arkansas Legislative Audit)

State Legal Personnel

Prosecuting Attorneys and Deputy Prosecuting Attorneys

The State's Prosecuting Attorneys, who are state officials, are elected to four-year terms. Each Prosecuting Attorney serves one Circuit Court Judicial District. Deputy Prosecuting Attorneys provide assistance to, are appointed by, and may be removed by the elected Prosecuting Attorney. After being traditionally paid by counties, Deputy Prosecuting Attorneys became state employees in 1999, with each county becoming responsible for a portion of the costs of regular salaries and matching benefits as of January 1, 2000.

According to the Office of the Prosecutor Coordinator, Prosecuting Attorneys have a significant role in the prosecution of District Court cases. The 28 elected Prosecuting Attorneys and 280 state-funded Deputy Prosecuting Attorneys could occasionally represent the State in District Court prosecutions; however, only some regularly practice in District Court. During the review period, 89 Deputy Prosecuting Attorneys regularly practiced in District Court, and no Prosecuting Attorneys regularly appeared in District Court.

Public Defenders

Until 1953, appointed Public Defenders for indigent defendants served without compensation. The entire cost of indigent defense was the responsibility of counties until 1985, when a series of Arkansas Supreme Court cases determined that the State was responsible for paying for the attorneys of indigent defendants, leading to the creation of the Arkansas Public Defender Commission (Commission) in 1993.

Currently, the Commission is responsible for payment of salaries for Public Defenders and support staff, as well as certain other expenses for indigent defendants listed in Ark. Code Ann. § 16-87-212. Public Defenders paid by the Commission are either state employee attorneys or contract attorneys. The Commission also pays costs related to expert witnesses, private investigators, and interpreters for indigent defendants.

According to the Commission, although contract attorneys can be appointed in District Court cases, very few were appointed during calendar year 2023. Expenses for contract attorneys, interpreters, and other professional services expenses for calendar year 2023 totaled \$8,389, as reflected in **Appendix K**.

Court Administration

Administrative Office of the Courts

The Administrative Office of the Courts (AOC) was established in 1965 as the Arkansas Judicial Department and renamed in 1989. The purpose of the AOC is to provide general support to the judicial branch for all non-judicial business through its various divisions. These divisions include functions such as human resource management, research and statistics, court interpretation, court technology administration, and judicial continuing education.

Other Court Personnel

In addition to the offices described above, District Court Clerks also contribute to the operation of the court system. In accordance with Ark. Code Ann. § 16-17-211, the judge of any District Court may appoint a Clerk for the Court. The Court Clerk is employed and paid by the city or county. When the duties of the Court Clerk do not require a full-time employee, a city council may require that the Clerk's duties be performed by any other office of the city, except a member of the police department or marshal's office. The District Court Clerk shall keep a fair record of all the acts and proceedings of the court and shall enter all judgments of the court, under the direction of the judge.

CASELOAD INFORMATION

Caseload information for calendar year 2023 for the District Courts and Public Defenders is presented by District in **Appendix B**.

FLOW OF STATE-LEVEL COURT FUNDING

State-level funding support for operation of the District Court system comes from a variety of sources, which are discussed in the sections that follow.

Uniform Filing Fees and Court Costs

At the various District Courts throughout the State, uniform filing fees and court costs of \$65 in the civil division and \$50 in the small claims division are collected for initiating a cause of action, in accordance with Ark. Code Ann. § 16-17-705. Additional court costs applicable to District Courts are authorized under Ark. Code Ann. § 16-10-305 and include \$300 for violations of the Omnibus DWI Act or the Underage DUI Law, \$75 for traffic offenses, \$100 for misdemeanor offenses, \$25 for non-traffic violations of local ordinances, \$25 for violation of mandatory seat belt law, and \$25 for failure to present proof of insurance.

Administration of Justice (AOJ) Funds

Remittances To

The various cities and counties are allowed to keep a designated amount of the uniform filing fee and court costs (often referred to as their "retained share") to fund their city- or county-level AOJ Fund. The designated amount is set forth in Ark. Code Ann. §§ 16-10-307, -308 and

certified by the Department of Finance and Administration (DFA) annually. **Appendix C** provides a copy of the Uniform Filing Fees Collection Remittance Form and Fine Report submitted to DFA monthly. The bottom portion of the form shown on **page C-1** applies to District Court collections, and **page C-2** further explains what makes up the collections, including the applicable authoritative guidance for the individual collections. **Appendix D** provides a list of the maximum retained share allowed, both monthly and annualized, by District. Amounts collected in excess of the DFA-certified amounts are remitted to the State AOJ Fund. An additional \$5 installment fee for District Courts only is collected in accordance with Ark. Code Ann. §16-13-704(b)(3)(E)(ii) and also remitted to the State AOJ Fund.

Appendix E provides a list of total remittances to the State AOJ Fund by the various District Courts. The amounts are broken out by amounts (a) exceeding the allowed retained share and (b) related to the \$5 monthly installment fee applicable to District Court operations only. **Exhibit IV** provides the top five and bottom five Courts that contribute to the State’s AOJ Fund.

In addition to fees collected by the District Courts, uniform filing fees and court costs, as well as other miscellaneous fees or fines assessed by Circuit Courts, are deposited into the AOJ Fund. For calendar year 2023, the amounts deposited into the AOJ Fund totaled \$19.4 million for District Courts and \$5.3 million from Circuit Court collections.

Exhibit IV

Top Five and Bottom Five Districts that Remitted Funds to the State Administration of Justice (AOJ) Fund Calendar Year 2023

Top 5 Excess Over Allowed Retained Share			Top 5 Installment Fee		
1	District 1	\$ 1,473,487	1	District 31	\$ 539,653
2	District 25	\$ 788,671	2	District 1	\$ 492,380
3	District 23	\$ 761,207	3	District 2	\$ 411,803
4	District 29	\$ 719,153	4	District 9	\$ 395,789
5	District 2	\$ 630,472	5	District 23	\$ 339,292
Bottom 5 Excess Over Allowed Retained Share			Bottom 5 Installment Fee		
1	District 35	\$ 6,238	1	Local District Court - Monroe County, Clarendon/Holly Grove	\$ 2,125
2	District 40	\$ 15,380	2	District 22	\$ 5,778
3	Local District Court - Monroe County, Brinkley	\$ 25,758	3	Local District Court - Monroe County, Brinkley	\$ 9,601
4	Local District Court - Monroe County, Clarendon/Holly Grove	\$ 27,406	4	Local District Court - Fulton County	\$ 11,395
5	Local District Court - Arkansas County, Southern District	\$ 46,568	5	Local District Court - Izard County	\$ 12,523

Top 5 Overall			Bottom 5 Overall		
1	District 1	\$ 1,965,867	1	District 40	\$ 28,000
2	District 23	\$ 1,100,499	2	Local District Court - Monroe County, Clarendon/Holly Grove	\$ 29,531
3	District 2	\$ 1,042,275	3	Local District Court - Monroe County, Brinkley	\$ 35,359
4	District 25	\$ 918,523	4	District 22	\$ 57,044
5	District 31	\$ 853,872	5	District 35	\$ 61,524

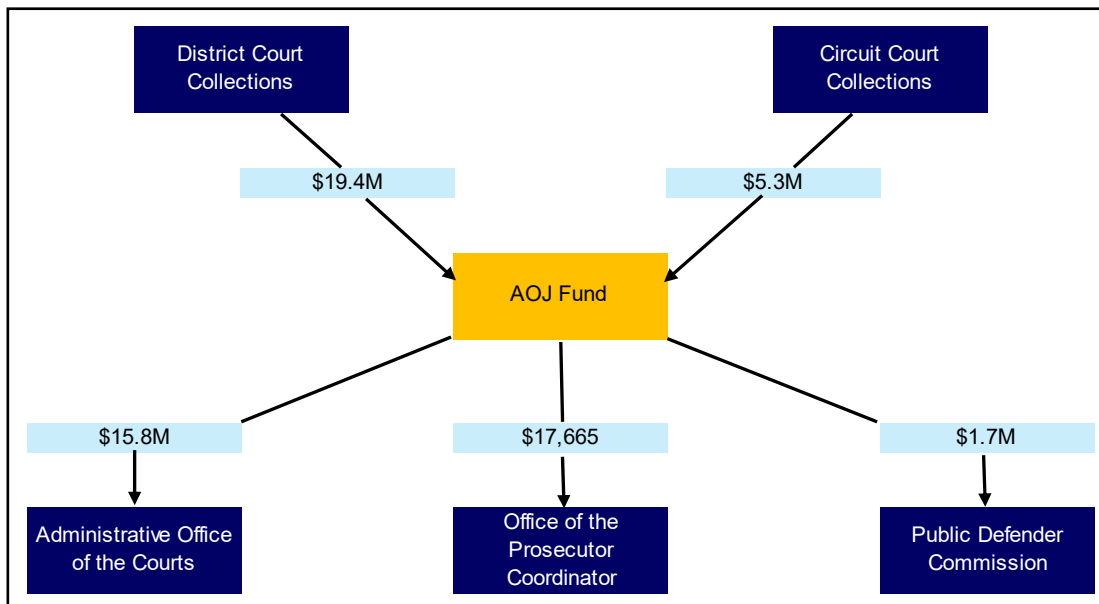
Source: Department of Finance and Administration – AOJ Database (unaudited by Arkansas Legislative Audit)

Distributions From

Monthly distributions are made from the AOJ Fund to various other state and non-state entities, as prescribed by Ark. Code Ann. § 16-10-310. Because of past shortfalls in the fund balance, legislation requires that salaries for court reporters, trial court administrators, and the Arkansas District Judges Council be funded at 100%. Additionally, bond requirements provide for preferential payments to the Justice Building Construction Fund. Distributions outside of these preferential categories are proportionally reduced in equal percentages. **Appendix F** provides all distributions from the AOJ Fund for calendar year 2023, which totaled \$21.4 million. It should be noted that, among these distributions, amounts were transferred into the AOC, the Office of the Prosecutor Coordinator, and the Arkansas Public Defenders Commission, as shown in **Exhibit V**. Of the \$15.8 million transferred to AOC, \$34,149 funded District court expenditures for District Judges’ and Clerks’ continuing education, as reflected in **Appendix K**.

Exhibit V

**Remittances to and Distributions from the Administration of Justice (AOJ) Fund
Calendar Year 2023**



Source: Department of Finance and Administration – AOJ Database (unaudited by Arkansas Legislative Audit)

Miscellaneous Fines Collected and Remitted to DFA

Other miscellaneous fees are collected by both District and Circuit Courts, remitted to DFA, and deposited into various other funds that do not flow through the AOJ Fund. The Miscellaneous Fees and Fines form submitted monthly to DFA by both District and Circuit Courts is provided in **Appendix G**.

During calendar year 2023, District Courts collected approximately \$6.2 million, as noted in **Appendix H**. Items for which collections totaled a minimum of \$100,000 are noted in **Exhibit VI on page 9**. These seven items compose nearly 95% (approximately \$5.8 million) of all District Court collections.

Two of these, installment fee revenue (MJF) and court technology fees (MJF2) are for the benefit of AOC and are deposited into the Judicial Fine Collection Enhancement Fund. These collections are utilized to purchase computer hardware that is made available to designated entities responsible for

Exhibit VI

Miscellaneous Fines Exceeding \$100,000
Collected by District Courts and Remitted to the Department of Finance and Administration (DFA)
(Excluding Administration of Justice [AOJ] Activity)
Calendar Year 2023

DFA Miscellaneous Item/Fund	Total Collections	Arkansas Code Reference	Description of Intended Use
Item 3 - MJF	\$ 2,577,102	16-13-704	Installment fee revenue for the benefit of the Judicial Fine Collection Enhancement fund at the Administrative Office of the Courts (AOC)
Item 9 - SMP3	1,201,031	27-22-103(d)(1)	Fines for no liability insurance (from State Police citation) to be utilized for the purchase and maintenance of State Police vehicles
Item 10 - SCP	111,826	27-34-107	Child passenger protection violation fines/fees for the benefit of the Child Passenger Protection Fund
Item 12 - AGA2	250,055	23-13-264	Large truck ticket safety violation fines/fees for deposit into the General Revenue Fund Account of the State Apportionment Fund
Item 15 - RRA2	509,956	27-35-211	Overweight/over length truck fines/fees collected for the benefit of the State Highway and Transportation Department Fund
Item 20 - SEP	631,247	12-17-106	Drug crime special assessment for the benefit of the State Drug Crime Enforcement and Prosecution Grant Fund
Item 22 - MJF2	543,897	21-6-416(b)	Court technology fee revenue for the benefit of the Judicial Fine Collection Enhancement fund at the AOC
Total of all Items that Exceed \$100k	\$ 5,825,114		
Overall District Court Collections	\$ 6,156,227		
% of Item Total Above to Overall Collections	94.62%		

MJF = Fine Installment Fees for Judicial Fine Collection Enhancement Fund
SMP3 = Fines for No Liability Insurance
SCP = Child Passenger Protection Fund
AGA2 = Tickets Safety Violations for Large Trucks
RRA2 = Overweight/Over Length Trucks
SEP = Drug Crime Special Assessment
MJF2 = Court Technology Fee for Judicial Fine Collection Enhancement Fund

Source: Department of Finance and Administration – AOJ Database (unaudited by Arkansas Legislative Audit)

assisting with the assessment, collection, and reporting of fines. AOC also utilizes the funds to purchase or develop computer software to provide for the uniform assessment, collection, management, and reporting of fines.

The installment fee revenue is authorized under Ark. Code Ann. § 16-13-704 and, as previously noted, consists of a \$5 monthly installment fee applicable to District Courts that helps fund the AOJ Fund. An additional \$5 installment fee creates an overall monthly installment fee totaling \$10. Of this additional \$5 fee, \$2.50 goes to fund the AOC Judicial Fine Collection Enhancement Fund, and \$2.50 is retained locally, in the District Court Automation Fund, to be used to fund District Court-related technology.

The court technology fee, authorized under Ark. Code Ann. § 21-6-416, requires a \$15 fee per filing, and the entire fee is remitted to the AOC Judicial Fine Collection Enhancement Fund. **Appendix I** provides the total Judicial Fine Collection Enhancement Fund remittances by District for calendar year 2023. Also included are the total amounts collected and remitted by the Circuit Courts and some eFiling fees collected and remitted by the Arkansas Supreme Court, which are also for the benefit of the Judicial Fine Collection Enhancement Fund at AOC. Neither Circuit Court nor Supreme Court collections are reflected in **Exhibit VI**.

Collections for District Judges' Salaries (Proportional Share) Remitted to Auditor of State

In accordance with Ark. Code Ann. § 16-17-1106, the State shall pay the salary and benefits of State District Court Judges. However, each county and town or city in a District in which a State District Court judgeship was created is required to remit a proportionate share of one-half of the base salary established by law to the AOJ Funds Section at DFA. The total proportional amount for each State District Judge is \$58,650. For calendar year 2023, there were 66 State District Court Judges, and the total proportional amount remitted to DFA was \$3.8 million, as reflected in **Appendix J**.

It should be noted that DFA records this amount as revenue of the Auditor of State, specifically as "Collections for District Judges' Salaries," since the Auditor of State pays the salaries of all State District Court Judges. However, this amount may also be reflected as an expense for local entities, as it is an outflow of funds at the local level.

County Aid Fund

Throughout the year, funds are transferred from the County Aid Fund to the Auditor of State for payment of Deputy Prosecuting Attorney salaries. This amount totaled approximately \$5.0 million for calendar year 2023. However, as reflected in **Appendix J**, only the proportional amount, totaling \$1.2 million, applicable to the salary expense of the Deputy Prosecuting Attorneys who regularly participate in District Court is included.

Constitutional Officers Fund

Sufficient amounts are transferred from the Constitutional Officer's Fund to the Auditor of State to pay salaries, benefits, and travel expenses of the State District Court Judges. As reflected in **Appendix J**, after adjusting for the proportional share of District Judges' salaries remitted to the Auditor of State, these transfers totaled \$10.6 million for calendar year 2023.

Public Defender User/Attorney and Bond Issuance Fees

In addition to the funds received from the State Central Services Fund and the AOJ Fund, the Public Defender Commission receives fees paid by indigent defendants for the use of Public Defenders and funds via professional bail bondsman fees, as defined by Ark. Code Ann. § 17-19-301. As reflected in **Appendix J**, these amounts totaled \$238,915 and \$904,560, respectively, for calendar year 2023. It should be noted that the bail bondsman fees are applicable to both District Court and Circuit Court activities and cannot be broken out between the two.

State Central Services Fund

Much of the state-level support of court operations comes from the State Central Services Fund, which is comprised of special revenues, a share of certain fees calculated on general and special revenues, and service charges from agencies with cash funds. As reflected in **Appendix J**, distributions in relation to District Court operations of the following entities totaled \$11.9 million for calendar year 2023:

- \$6.5 million to the Auditor of State.
- \$4.0 million to the Public Defender Commission.
- \$1.1 million to the Office of the Prosecutor Coordinator.
- \$333,690 to AOC.

Funds from Other Sources

Funds from other sources flow into the court system to support operations. These include federal grant funds received by both the Office of the Prosecutor Coordinator as well as AOC. The relevant amounts are presented in **Appendix J**.

Flow of Local-Level Court Funding

Like state-level funding, local-level funding support for operations of the District Courts comes from a variety of sources, including counties, cities, and towns. Certain fees that produce this funding, as established by Arkansas Code, are described below:

- Bail bond fee of \$20 is remitted to the Public Defender Commission. Of each \$20 fee, \$3 is remitted quarterly to the county to defray the operating expenses of the Public Defender Office (Ark. Code Ann. § 17-19-301).⁴
- District Court installment fees are to be used to fund District Court-related technology (Ark. Code Ann. § 16-13-704). This is the \$2.50 portion of the installment fee, previously noted on **page 9**, that is retained locally in the District Court Automation Fund.

Additional funding comes from the Court Security Grant Program, which is administered by the AOC to provide financial assistance to local governments for implementation of physical security and emergency preparedness plans for Circuit and District Courts (Ark. Code Ann. § 16-10-1006). Although considered a funding source or revenue for the local government, it is also considered an expense at the state level. **Appendix K**, which presents the state non-personnel expenditures by District Court, includes the composition of the \$155,797 in Court Security Grants issued by the AOC during calendar year 2023.

In addition, Ark. Code Ann. §§ 16-10-307 and -308 established the County AOJ Funds and City AOJ Funds, respectively. The uniform filing fees previously discussed, which are collected by District Courts, fund either the City AOJ Fund or the County AOJ Fund before any amounts that exceed the DFA-authorized retained share are sent to the State AOJ Fund. It should be noted that the amounts fund the City AOJ Fund unless the District Court is funded solely by the county. If funded solely by the county, then the amount funds the County AOJ Fund. The County and City AOJ Funds are used to defray part of the expenses of the administration of justice and to fund local agencies and programs previously funded from local filing fees and court costs.

The largest portion of funding comes from the collection of various fines that the counties, cities, and towns are primarily allowed to retain. In accordance with Ark. Code Ann. § 16-17-707, all fines that arise from the “first class of accounting records”⁵ that are not specified by law to go to a particular fund from city cases go to the City General Fund, and all fines that arise from the “second class of accounting records”⁶ not specified by law to go to a particular fund from county cases go to the County General Fund. **Appendix L** provides the local revenues for calendar year 2023 by District Court.

⁴ County Public Defenders participate in both Circuit and District Courts.

⁵ “The first class of accounting records shall embrace all sums collected in the district court in all nontraffic cases which are misdemeanors or violations of the town or city ordinances and all cases which are misdemeanors or violations under state law or traffic offenses which are misdemeanors or violations under state law or town or city ordinance committed **within the corporate limits of the town or city where the court sits**, where the arresting officer was a police officer or other officer of the town or city, a Division of Arkansas State Police officer or other certified law enforcement officer of the state, or an officer of a private or public college or university located within the corporate limits of the town or city where the court sits” (Ark. Code Ann. § 16-17-707(a)(1)) (emphasis added).

⁶ “The second class of accounting records shall embrace all sums collected in the district court in all nontraffic cases which are misdemeanors or violations of county ordinances or are misdemeanors or violations of any of the laws of the state **where the arresting officer was the county sheriff or a deputy sheriff** or was not a police officer or other officer of the town or city where the court sits, and the offense was committed outside the corporate limits of the town or city where the court sits, and in all other criminal or traffic proceedings not specifically enumerated in this section” (Ark. Code Ann. § 16-17-707(a)(2)) (emphasis added).

COURT EXPENDITURES

Court Salary Costs

State salary costs information, as noted in **Appendix M**, includes salaries and benefits paid to the 66 State District Judges, and those Deputy Prosecuting Attorneys and Public Defenders who have been identified as regularly participating in District Court operations. Additional state salary costs include salary and benefits of the (a) Office of the Prosecutor Coordinator, as its employees produce and promote in-state training and continuing education programs as well as provide various other resources that assist Prosecuting Attorneys and of (b) AOC Court Automation personnel, as these positions are funded with Judicial Fine Collection Enhancement funds. As previously noted, AOC court automation is utilized in part to develop computer software to provide for the uniform assessment, collection, management, and reporting of fines.

Local salary costs include salaries and benefits of District Judges, District Court clerks, and other personnel who participate in District Court operations. These amounts can be found in **Appendix N**.

Local costs can be funded in a variety of ways by various entities in the District, including counties, cities, or towns. This cost-sharing agreement may or may not be documented in what is often referred to as an Interlocal Agreement. A list of all entities that are part of a District and whether an Interlocal Agreement was provided as part of this review can be found in **Appendix A**.

Court Non-Salary Costs

State non-salary costs, as noted in **Appendix K**, include District Judges' travel reimbursement expenses, AOC interpreter expenses, AOC Court Security Grants, AOC training expenditures for both District Judges' and Clerks' continuing education, AOC court automation expenses, contract attorneys, interpreters and other professional services of the Public Defender Commission, and non-personnel expenses of the Prosecutor Coordinator's Office.

Local non-salary costs includes expenses related to supplies, other services and charges, capital outlay, and debt services that pertain to District Court operations. These amounts can be found in **Appendix N**.

As previously noted, costs may be shared by various entities, as reflected in **Appendix A**.

SUMMARY

Overall, District Court annualized revenues, or funding inflows, totaled \$119.4 million, including \$59.3 million from state-generated revenues and \$60.1 million from local entities, as shown in **Exhibit VII on page 13** and **Appendices J and L**. Annualized expenditures totaled \$80.2 million, including \$35.9 million in state costs and \$44.3 million from local entities. The breakout of these costs is reflected in **Appendices K, M, and N**. The \$23.4 million excess at the state level is primarily attributed to including the State AOJ revenues of \$24.7 million, as reflected in **Appendices E and J**, and there being minimal expenses associated with District Courts.

Exhibit VII

Annualized District Court Related Revenues/Inflows and Expenditures/Outflows
Calendar Year 2023

	Revenues/Inflows		Expenditures/Outflows	
State	\$	59,308,958	\$	35,934,040
Local		60,129,752		44,291,739
Total	\$	119,438,710	\$	80,225,779

Source: Department of Finance and Administration, Auditor of State, Administrative Office of the Courts, Public Defender Commission, Office of the Prosecutor Coordinator, Arkansas Administrative Statewide Information System (AASIS), and various cities and counties (unaudited by Arkansas Legislative Audit)

Appendices

Appendix A – Entities by District

Appendix B – Caseload Information for District Courts and Public Defenders –
Calendar Year 2023

Appendix C – Uniform Filing Fees Collection Remittance Form and Fine Report

Appendix D – Maximum Retained Share Allowed for Cities and Counties – Calendar Year
2023

Appendix E – Administration of Justice (AOJ) Fund – Uniform Filing Fees and Miscellaneous
Revenues – Calendar Year 2023

Appendix F – Distributions from the Administration of Justice (AOJ) Fund – Calendar Year
2023

Appendix G – Miscellaneous Fees and Fines Form – Submitted Monthly by District and
Circuit Courts to the Department of Finance and Administration

Appendix H – Miscellaneous Fees Collected by District Courts and Remitted to the
Department of Finance and Administration (Excluding Administration of Justice Activity) –
Calendar Year 2023

Appendix I – Administrative Office of the Courts (AOC) Judicial Fine Collection Enhancement
Fund Collections Remitted to the Department of Finance and Administration – Calendar
Year 2023

Appendix J – State Revenue or Funding Inflows by District – Calendar Year 2023

Appendix K – State Non-Salary Expenditures by District – Calendar Year 2023

Appendix L – Local Revenue by District – Calendar Year 2023

Appendix M – State Salary Expenditures (Including Taxes and Benefits) by District – Calendar
Year 2023

Appendix N – Local Expenditures by District – Calendar Year 2023

Appendix A
Entities by District

District	Entity	Financial Data Provided	Interlocal Agreement Provided
State - 1	Benton County	Yes	No
State - 1	Rogers	Yes	No
State - 1	Bentonville	Yes	No
State - 1	Pea Ridge	Yes	No
State - 1	Bella Vista	Yes	No
State - 1	Cave Springs	Yes	No
State - 1	Siloam Springs	Yes	No
State - 1	Gentry	Yes	No
State - 1	Decatur	Yes	No
State - 1	Gravette	Yes	No
State - 1	Highfill	Yes	No
State - 1	Lowell	Yes	No
State - 1	Centerton	Yes	No
State - 1	Little Flock	Yes	No
State - 2	Washington County	Yes	No
State - 2	Springdale	Yes	No
State - 2	Prairie Grove	Yes	No
State - 2	Farmington	Yes	No
State - 2	Lincoln	Yes	No
State - 2	Elm Springs	Yes	No
State - 2	Tontitown	Yes	No
State - 2	Johnson	Yes	No
State - 2	West Fork	Yes	No
State - 2	Fayetteville	Yes	No
State - 2	Elkins	Yes	Yes
State - 2	Goshen	Yes	Yes
State - 2	Greenland	Yes	No
State - 3	Carroll County	Yes	No
State - 3	Berryville	Yes	No
State - 3	Eureka Springs	Yes	No
State - 3	Green Forest	Yes	No
State - 3	Madison County	Yes	No
State - 3	Huntsville	Yes	No
State - 4	Newton County	Yes	No
State - 4	Jasper	Yes	No
State - 4	Searcy County	Yes	No
State - 4	Marshall	Yes	No
State - 4	Alpena (Note)	No	No
State - 4	Boone County	Yes	No
State - 4	Harrison	Yes	No
State - 5	Crawford County	Yes	No
State - 5	Van Buren	Yes	No
State - 5	Kibler	Yes	No
State - 5	Cedarville	Yes	No
State - 5	Mountainburg	Yes	No
State - 5	Mulberry	Yes	No
State - 5	Dyer	Yes	No
State - 5	Alma	Yes	No
State - 5	Chester	Yes	No

Appendix A (Continued)

District	Entity	Financial Data Provided	Interlocal Agreement Provided
State - 6	Sebastian County	Yes	Yes
State - 6	Fort Smith	Yes	Yes
State - 6	Greenwood	Yes	No
State - 6	Hackett	Yes	No
State - 6	Hartford	Yes	No
State - 6	Huntington	Yes	No
State - 6	Mansfield	Yes	No
State - 6	Lavaca	Yes	No
State - 6	Bonanza	Yes	No
State - 6	Central City	Yes	No
State - 6	Barling	Yes	No
State - 7	Franklin County	Yes	Yes
State - 7	Ozark	Yes	Yes
State - 7	Charleston	Yes	Yes
State - 7	Altus	Yes	Yes
State - 7	Johnson County	Yes	Yes
State - 7	Clarksville	Yes	Yes
State - 7	Coal Hill	Yes	Yes
State - 7	Lamar	Yes	Yes
State - 8	Pope County	Yes	No
State - 8	Russellville	Yes	No
State - 8	Atkins	Yes	No
State - 8	Pottsville	Yes	No
State - 8	Dover	Yes	No
State - 8	London	Yes	No
State - 9	Faulkner County	Yes	No
State - 9	Conway	Yes	No
State - 9	Greenbrier	Yes	No
State - 9	Guy	Yes	No
State - 9	Mayflower	Yes	No
State - 9	Vilonia	Yes	No
State - 9	Van Buren County	Yes	Yes
State - 9	Clinton	Yes	Yes
State - 9	Damascus	Yes	No
State - 9	Fairfield Bay	Yes	Yes
State - 10	Baxter County	Yes	No
State - 10	Mountain Home	Yes	No
State - 10	Cotter	Yes	No
State - 10	Gassville	Yes	No
State - 10	Lakeview	Yes	No
State - 10	Norfork	Yes	No
State - 10	Briarcliff	Yes	No
State - 10	Marion County	Yes	Yes
State - 10	Yellville	Yes	Yes
State - 10	Flippin	Yes	No
State - 10	Bull Shoals	Yes	No

Appendix A (Continued)

District	Entity	Financial Data Provided	Interlocal Agreement Provided
State - 11	Randolph County	Yes	No
State - 11	Pocahontas	Yes	No
State - 11	Sharp County	Yes	No
State - 11	Cherokee Village	Yes	No
State - 11	Ash Flat	Yes	No
State - 11	Lawrence County	Yes	No
State - 11	Walnut Ridge	Yes	No
State - 11	Hoxie	Yes	No
State - 11	Black Rock	Yes	No
State - 11	Ravenden	Yes	No
State - 11	Portia	Yes	No
State - 12	Logan County	Yes	Yes
State - 12	Paris	Yes	Yes
State - 12	Booneville	Yes	Yes
State - 12	Magazine	Yes	No
State - 12	Yell County	Yes	No
State - 12	Dardanelle	Yes	No
State - 12	Danville	Yes	No
State - 12	Ola	Yes	No
State - 12	Plainview	Yes	No
State - 12	Conway County	Yes	No
State - 12	Morrilton	Yes	No
State - 12	Plumerville	Yes	No
State - 12	Oppelo	Yes	No
State - 12	Menifee	Yes	No
State - 13	Cleburne County	Yes	No
State - 13	Heber Springs	Yes	No
State - 13	Greers Ferry	Yes	No
State - 13	Concord	Yes	No
State - 13	Quitman	Yes	No
State - 14	Independence County	Yes	No
State - 14	Batesville	Yes	No
State - 14	Pleasant Plains	Yes	No
State - 15	Jackson County	Yes	No
State - 15	Newport	Yes	Yes
State - 15	Diaz	Yes	Yes
State - 15	Tuckerman	Yes	Yes
State - 15	Swifton	Yes	Yes
State - 15	Woodruff County	Yes	No
State - 15	Augusta	Yes	Yes
State - 15	McCroy	Yes	No
State - 15	Cotton Plant	Yes	Yes
State - 15	Patterson	Yes	Yes
State - 17	Green County	Yes	Yes
State - 17	Paragould	Yes	Yes
State - 17	Marmaduke	Yes	No
State - 17	Clay County	Yes	Yes
State - 17	Corning	Yes	Yes
State - 17	Piggott	Yes	Yes
State - 17	Rector	Yes	Yes

Appendix A (Continued)

District	Entity	Financial Data Provided	Interlocal Agreement Provided
State - 18	Mississippi County	Yes	No
State - 18	Osceola	Yes	No
State - 18	Blytheville	Yes	No
State - 18	Dell	Yes	No
State - 18	Gosnell	Yes	No
State - 18	Leachville	Yes	No
State - 18	Manila	Yes	No
State - 19	Craighead County	Yes	Yes
State - 19	Jonesboro	Yes	Yes
State - 19	Bay	Yes	Yes
State - 19	Bono	Yes	Yes
State - 19	Brookland	Yes	Yes
State - 19	Cash	Yes	Yes
State - 19	Egypt	Yes	Yes
State - 19	Monette	Yes	Yes
State - 19	Caraway	Yes	Yes
State - 19	Lake City	Yes	Yes
State - 19	Black Oak	Yes	Yes
State - 20	Poinsett County	Yes	No
State - 20	Harrisburg	Yes	No
State - 20	Marked Tree	Yes	No
State - 20	Tyronza	Yes	No
State - 20	Lepanto	Yes	No
State - 20	Trumann	Yes	No
State - 21	Crittenden County	Yes	No
State - 21	West Memphis	Yes	No
State - 21	Marion	Yes	No
State - 21	Earle	Yes	No
State - 21	Turrell	Yes	No
State - 21	Gilmore	Yes	No
State - 21	Jericho	Yes	No
State - 22	Lee County	Yes	No
State - 22	Marianna	Yes	No
State - 22	Phillips County	Yes	No
State - 22	Helena-West Helena	Yes	No
State - 22	Lake View	Yes	No
State - 22	Marvell	Yes	No
State - 22	Elaine	Yes	No
State - 23	Prairie County	Yes	No
State - 23	Des Arc	Yes	No
State - 23	DeValls Bluff	Yes	No
State - 23	Hazen	Yes	No
State - 23	White County	Yes	No
State - 23	Searcy	Yes	No
State - 23	Beebe	Yes	No
State - 23	Bald Knob	Yes	No
State - 23	Bradford	Yes	No
State - 23	Judsonia	Yes	No
State - 23	Kensett	Yes	No
State - 23	Higgenson	Yes	No
State - 23	McRae	Yes	No
State - 23	Rose Bud	Yes	No

Appendix A (Continued)

District	Entity	Financial Data Provided	Interlocal Agreement Provided
State - 24	Polk County	Yes	No
State - 24	Mena	Yes	No
State - 24	Grannis	Yes	No
State - 24	Montgomery County	Yes	No
State - 24	Mount Ida	Yes	No
State - 24	Scott County	Yes	No
State - 24	Waldron	Yes	No
State - 25	Cross County	Yes	No
State - 25	Wynne	Yes	No
State - 25	Cherry Valley	Yes	No
State - 25	Parkin	Yes	No
State - 25	St. Francis County	Yes	No
State - 25	Forrest City	Yes	No
State - 25	Madison	Yes	No
State - 25	Palestine	Yes	No
State - 26	Ashley County	Yes	Yes
State - 26	Hamburg	Yes	Yes
State - 26	Crossett	Yes	No
State - 27	Desha County	Yes	Yes
State - 27	Dumas	Yes	Yes
State - 27	McGehee	Yes	No
State - 27	Chicot County	Yes	No
State - 27	Dermott	Yes	No
State - 27	Lake Village	Yes	No
State - 27	Eudora	Yes	No
State - 28	Bradley County	Yes	No
State - 28	Warren	Yes	No
State - 28	Drew County	Yes	No
State - 28	Monticello	Yes	No
State - 29	Lincoln County	Yes	No
State - 29	Star City	Yes	No
State - 29	Grady	Yes	No
State - 29	Gould	Yes	No
State - 29	Jefferson County	Yes	No
State - 29	Pine Bluff	Yes	No
State - 29	Altheimer	Yes	No
State - 29	Wabbaseka	Yes	No
State - 29	Humphrey	Yes	No
State - 29	Redfield	Yes	No
State - 29	White Hall	Yes	No
State - 30	Lonoke County	Yes	Yes
State - 30	Lonoke	Yes	Yes
State - 30	Carlisle	Yes	Yes
State - 30	England	Yes	No
State - 30	Cabot	Yes	No
State - 30	Austin	Yes	No
State - 30	Ward	Yes	No

Appendix A (Continued)

District	Entity	Financial Data Provided	Interlocal Agreement Provided
State - 31	Pulaski County	Yes	No
State - 31	Little Rock	Yes	No
State - 31	North Little Rock	Yes	No
State - 31	Jacksonville	Yes	No
State - 31	Maumelle	Yes	No
State - 31	Perry County	Yes	No
State - 31	Sherwood	Yes	No
State - 32	Saline County	Yes	Yes
State - 32	Benton	Yes	Yes
State - 32	Bryant	Yes	Yes
State - 32	Alexander	Yes	No
State - 32	Bauxite	Yes	No
State - 32	Haskell (Note)	No	Yes
State - 32	Shannon Hills	Yes	Yes
State - 33	Hot Spring County	Yes	Yes
State - 33	Malvern	Yes	Yes
State - 33	Rockport (Note)	No	Yes
State - 33	Grant County	Yes	Yes
State - 33	Sheridan	Yes	Yes
State - 34	Calhoun County	Yes	No
State - 34	Hampton	Yes	No
State - 34	Cleveland County	Yes	No
State - 34	Dallas County	Yes	No
State - 34	Fordyce	Yes	No
State - 34	Sparkman	Yes	No
State - 35	Union County	Yes	Yes
State - 35	El Dorado	Yes	Yes
State - 35	Smackover	Yes	Yes
State - 35	Strong	Yes	Yes
State - 35	Norphlet	Yes	Yes
State - 35	Huttig	Yes	Yes
State - 35	Felsenthal	Yes	Yes
State - 35	Calion	Yes	Yes
State - 35	Junction City	Yes	Yes
State - 37	Miller	Yes	No
State - 37	Fouke	Yes	No
State - 37	Texarkana	Yes	No
State - 37	Lafayette County	Yes	No
State - 37	Lewisville	Yes	No
State - 37	Bradley	Yes	No
State - 37	Stamps	Yes	No
State - 38	Hempstead County	Yes	No
State - 38	Hope	Yes	No
State - 38	Nevada County	Yes	No
State - 38	Prescott	Yes	No

Appendix A (Continued)

District	Entity	Financial Data Provided	Interlocal Agreement Provided
State - 39	Columbia County	Yes	Yes
State - 39	Magnolia	Yes	Yes
State - 39	Waldo	Yes	No
State - 39	Ouachita County	Yes	No
State - 39	Camden	Yes	No
State - 39	Stephens	Yes	No
State - 39	East Camden	Yes	No
State - 39	Bearden	Yes	No
State - 39	Chidester	Yes	No
State - 40	Clark County	Yes	No
State - 40	Arkadelphia	Yes	No
State - 40	Amity	Yes	No
State - 40	Gurdon	Yes	No
State - 40	Caddo Valley	Yes	No
State - 41	Garland County	Yes	Yes
State - 41	Hot Springs	Yes	Yes
State - 41	Mountain Pine	Yes	No
Stone County	Stone County	Yes	Yes
Stone County	Mountain View	Yes	Yes
Fulton County	Fulton County	Yes	No
Fulton County	Salem	Yes	No
Fulton County	Mammoth Spring	Yes	No
Izard County	Izard	Yes	No
Izard County	Melbourne	Yes	No
Izard County	Horseshoe Bend	Yes	No
Arkansas County Northern	Arkansas County	Yes	No
Arkansas County Northern	Stuttgart	Yes	No
Arkansas County Southern	Arkansas County	Yes	No
Arkansas County Southern	DeWitt	Yes	No
Arkansas County Southern	Gillett	Yes	No
Arkansas County Southern	St. Charles	Yes	No
Monroe County - Clarendon/Holly Grove	Monroe County	Yes	No
Monroe County - Clarendon/Holly Grove	Clarendon	Yes	No
Monroe County - Clarendon/Holly Grove	Holly Grove	Yes	No
Monroe County - Brinkley	Monroe County	Yes	No
Monroe County - Brinkley	Brinkley	Yes	No
Little River County	Little River County	Yes	No
Little River County	Ashdown	Yes	No
Little River County	Foreman	Yes	No
Howard/Pike Counties	Howard County	Yes	No
Howard/Pike Counties	Nashville	Yes	No
Howard/Pike Counties	Dierks	Yes	No
Howard/Pike Counties	Mineral Springs	Yes	No
Howard/Pike Counties	Tollette	Yes	No
Howard/Pike Counties	Pike County	Yes	No
Howard/Pike Counties	Murfreesboro	Yes	No
Howard/Pike Counties	Glenwood	Yes	No
Sevier County	Sevier County	Yes	No
Sevier County	DeQueen	Yes	No

Note: Alpena and Rockport provided none of the requested information to ALA, and ALA could not obtain the information through alternate procedures. Haskell contracts with Bryant to run the Court; therefore, most of the expenditures (including Court Automation) were included with that Court. However, Haskell did not provide any general fund revenues (fines and costs) or expenditures other than contract payments.

Source: Information obtained from various cities and counties (unaudited by Arkansas Legislative Audit)

Appendix B

Caseload Information for District Courts and Public Defenders Calendar Year 2023

State District	District Courts (Note 1)	Public Defenders (Note 2)
	Cases Filed	Cases
1	62,660	1,377
2	58,050	1,794
3	14,432	148
4	15,167	232
5	13,009	270
6	30,753	3,718
7	11,461	45
8	18,309	12
9	24,977	413
10	12,230	120
11	18,968	287
12	22,762	111
13	6,322	183
14	6,717	178
15	10,994	343
17	18,063	3
18	17,813	283
19	30,953	1,095
20	20,569	0
21	25,379	966
22	8,548	30
23	30,524	432
24	8,394	178
25	29,928	98
26	8,825	253
27	11,103	244
28	11,833	111
29	27,386	17
30	12,894	454
31	128,135	15,440
32	33,320	894
33	15,410	249
34	9,918	3
35	8,635	110
37	18,599	9
38	11,388	131
39	12,979	65
40	4,264	231
41	27,967	1,122

Appendix B (Continued)

Local District	District Courts	Public Defenders
	(Note 1)	(Note 2)
	Cases Filed	Cases
Stone County	1,835	44
Fulton County	2,415	91
Izard County	1,842	44
Arkansas County, Northern District	5,519	70
Arkansas County, Southern District	2,914	0
Monroe County, Clarendon/Holly Grove	1,915	0
Monroe County, Brinkley	3,173	178
Little River County	7,892	29
Howard County & Pike County	6,938	51
Sevier County	5,297	20
Totals	899,378	32,176

Note 1: According to Administrative Office of the Courts personnel, District Court case filings are composed of data from two sources: "Contexte Courts," which report case data individually through the centralized electronic case management system, and "Paper Courts," which report case data in the aggregate through monthly paper forms. Approximately two-thirds of the overall statewide volume of District Court filings are reported via paper forms. Both may be incomplete or underreported; however, data from Contexte Courts are absent on a case-by-case basis, while data from Paper Courts are missing by month, which may be more substantial. Also, Paper Courts report traffic and criminal charges individually because they are counted by type of violation, rather than by case. Criminal and traffic filings from Contexte Courts are also reported by charge, rather than case, for consistency. Civil and small claims filings are reported by case, which inflates the ratio of traffic/criminal to civil/small claims filings.

Note 2: According to the Public Defender Commission, these amounts only include the cases that the Commission is aware of, as they were self-reported by their Judicial District Offices. A complete count cannot be obtained since Public Defenders are being appointed without the proper paperwork formulated, which prevents statistics from being reported. This includes Affidavits of Indigency and User Fee forms.

Note 3: No central repository of information concerning Prosecuting Attorney caseload information was identified by Arkansas Legislative Audit.

Source: Administrative Office of the Courts and the Public Defender Commission (unaudited by Arkansas Legislative Audit)

Appendix C

Uniform Filing Fees Collection Remittance Form and Fine Report

DEPARTMENT OF FINANCE AND ADMINISTRATION
OFFICE OF ADMINISTRATIVE SERVICES
ADMINISTRATION OF JUSTICE FUND SECTION
ACT 1256-95 AND LEGISLATED CHANGES THROUGH 2015

UNIFORM FILING FEES COLLECTION REMITTANCE FORM AND FINE REPORT

ID: 0«ID No»

Court: «Court Name»

County: «County»

Please check this Box if your address or phone number has changed. Make correction on back of this form.

I. TOTAL UNIFORM FILING FEES/COURT COSTS COLLECTED DURING THE MONTH OF: _____ 2016
(LIST BY LETTER DESIGNATION - SEE SUMMARY OF COURT COSTS)

(A)	CIR	\$	_____	(YL)	CIR/LIABILITY	\$	_____
(B)	CIR/CR	\$	_____	(YS)	CIR/SEAT BELT	\$	_____
(C)	CIR/DWI	\$	_____				
(E)	CIR/REOPEN	\$	_____				
(Y)	CIR/TRANS	\$	_____				
(Z)	CIR/FORECLO	\$	_____				
(AF)	CIR/TR	\$	_____				
(AG)	CIR/DRUG	\$	_____				<i>(AG) "Repealed per Act 895 of 2015 Effective April 1, 2015"</i>

Only the portion below applies to District Courts.

(H)	DIST/CV	\$	_____	(NL)	DIST/LIABILITY	\$	_____
(I)	DIST/SC	\$	_____	(NS)	DIST/SEAT BELT	\$	_____
(J)	DIST/CR	\$	_____				
(K)	DIST/TR	\$	_____				
(L)	DIST/DWI	\$	_____				
(M)	LOC/ORD	\$	_____				
(HM)	DIST/DRUG	\$	_____				<i>(HM) "Repealed per Act 895 of 2015 Effective April 1, 2015"</i>

TOTAL UNIFORM FILING FEES/COURT COSTS COLLECTED:	\$	_____
LESS COUNTY TREASURER'S COMMISSION (COUNTIES ONLY):	\$	_____
LESS MONTHLY SHARE OF UNIFORM FILING FEES/COURT COSTS (The amount certified by DFA—Administration of Justice fund):	\$	0.00
EQUALS STATE SHARE OF FILING FEES/COURT COSTS REMITTED:	\$	_____

Make checks payable to the Department of Finance and Administration, Administration of Justice Fund.

Mail to:

Department of Finance & Administration
Office of Administrative Services
Administration of Justice Fund Section
PO Box 2485, Room 732
Little Rock, AR 72203-2485

CERTIFIED AND SUBMITTED BY _____
Signature/Telephone Number

Date Title

**DEPARTMENT OF FINANCE AND ADMINISTRATION
OFFICE OF ADMINISTRATIVE SERVICES
ADMINISTRATION OF JUSTICE FUND SECTION
BEGINNING WITH ACT 1256-95 AND INCLUDING ALL LEGISLATED CHANGES THROUGH 2015**

**SUMMARY OF UNIFORM FILING FEES AND COURT COSTS
FOR
UNIFORM FILING FEES COLLECTION REMITTANCE FORM AND FINE REPORT**

Circuit Courts

A.	For initiating a cause of action in the circuit court (including appeals) first \$110.00 of court fee to AOJF Additional \$40.00 to State Treasurer § 21-6-403(b)(1)	\$ 150.00
B.	For misdemeanor or felony violation of state law § 16-10-305(a)(1)	\$ 150.00
C.	For violations of the Omnibus DWI Act, §5-65-101 et seq.; The Underage DUI Law, §5-65-301 et seq.; § 5-75-101 et seq.; §27-23-114; or §15-42-127. § 16-10-305(a)(5)	\$ 300.00
E.	For reopening a cause of action in the circuit court § 21-6-403(b)(3)	\$ 50.00
AF	For traffic offenses which are misdemeanors or violations under state law or local ordinance, excluding violations of the Omnibus DWI Act, etc. § 16-10-305(a)(3)	\$ 75.00
AG.	For knowingly possessing less than four ounces (4 oz.) of a Schedule VI controlled substance; \$150.00 of court cost State Treasurer. § 16-10-305(a)(6) (Repealed April 2, 2015 Act 895 of 2015)	\$ 300.00
Y.	For any cause of action which by court order is transferred from any district court to circuit court or from a circuit court to another circuit court. § 21-6-403(b)(4)	\$ 50.00
YL	For failure to present proof of insurance at the time of a traffic stop, §27-22-103; §27-22-104; §27-22-111. § 16-10-305(a)(7)	\$ 25.00
YS	For a violation of the mandatory seat belt use law § 27-37-701 et seq.; § 16-10-305(a)(7)	\$ 25.00
Z.	For filing a notice of default and intention to sell § 21-6-403(b)(2)	\$ 140.00

District Courts

H.	For initiating a cause of action in the civil division of district court. § 16-17-705(b)(1) Court Technology Fee 15.00 apply on line 22 of Miscellaneous Fee/Fine Collection Report	\$ 65.00 \$15.00
I.	For initiating a cause of action in the small claims division of district court § 16-17-705(b)(2) Court Technology Fee 15.00 apply on line 22 of Miscellaneous Fee/Fine Collection Report	\$50.00 \$15.00
J.	For offenses which are misdemeanors or violations under state law or local ordinance, excluding violations of the Omnibus DWI Act, etc. § 16-10-305(a)(2)	\$ 100.00
K.	For traffic offenses which are misdemeanors or violations under state law or local ordinance, excluding violations of the Omnibus DWI Act, etc. § 16-10-305(a)(3)	\$ 75.00
HM.	For knowingly possessing less than four ounces (4 oz.) of a Schedule VI controlled substance; \$150.00 of court cost State Treasurer. § 16-10-305(a)(6) (Repealed April 2, 2015 Act 895 of 2015)	\$ 300.00
L.	For violations of the Omnibus DWI Act, §5-65-101 et seq.; The Underage DUI Law, §5-65-301 et seq.; § 5-75-101 et seq.; §27-23-114; or §15-42-127. § 16-10-305(a)(5)	\$ 300.00
M.	For non-traffic violations of local ordinances in district court. § 16-10-305(a)(4)	\$ 25.00
NL	For failure to present proof of insurance at the time of a traffic stop, §27-22-103; §27-22-104; §27-22-111. § 16-10-305(a)(7)	\$ 25.00
NS	For a violation of the mandatory seat belt use law § 27-37-701 et seq.; § 16-10-305(a)(7)	\$ 25.00

Time Pay

X. Time Pay (Use this designation rarely; only if receipts cannot be distributed in the above categories.)

Instructions: The County or City shall send the uniform filing fees and court costs (less the county or city share of the fees as certified by DFA—Administration of Justice Fund) collected for the previous month to the Department of Finance and Administration on or before the 15th day of each month (Act 434-05). Please use the form with the court name and ID to insure forms and money are applied to the right court account.

Mailing Address: Department of Finance & Administration ADDRESS CORRECTIONS
Office of Administrative Services
Administration of Justice Fund Section
PO Box 2485
Little Rock, AR 72203-2485
Phone:(501)371-6071 Fax:(501)324-9070

Appendix D

Maximum Retained Share Allowed for Cities and Counties Calendar Year 2023

State District	Share Amount	
	Monthly	Annually
1	\$ 76,684	\$ 920,208
2	133,165	1,597,980
3	16,854	202,248
4	23,556	282,672
5	23,719	284,628
6	81,637	979,644
7	18,697	224,364
8	22,383	268,596
9	54,024	648,288
10	19,079	228,948
11	22,152	265,824
12	26,017	312,204
13	7,336	88,032
14	9,997	119,964
15	14,982	179,784
17	32,877	394,524
18	31,738	380,856
19	39,529	474,348
20	31,791	381,492
21	32,603	391,236
22	22,881	274,572
23	43,626	523,512
24	15,422	185,064
25	30,900	370,800
26	14,696	176,352
27	21,164	253,968
28	6,650	79,800
29	50,026	600,312
30	19,464	233,568
31	269,770	3,237,240
32	43,465	521,580
33	25,229	302,748
34	14,105	169,260
35	28,368	340,416
37	52,665	631,980
38	20,899	250,788
39	28,798	345,576
40	23,250	279,000
41	28,041	336,492
Local District	Share Amount	
	Monthly	Annually
Stone County	2,265	27,180
Fulton County	2,561	30,732
Izard County	1,556	18,672
Arkansas County, Northern District	10,663	127,956
Arkansas County, Southern District	4,825	57,900
Monroe County, Clarendon/Holly Grove	3,728	44,736
Monroe County, Brinkley	11,480	137,760
Little River County	13,155	157,860
Howard County & Pike County	14,901	178,812
Sevier County	9,754	117,048
Totals	\$ 1,553,127	\$ 18,637,524

Source: Department of Finance and Administration – Administration of Justice Database (unaudited by Arkansas Legislative Audit)

Appendix E
Administration of Justice (AOJ) Fund
Uniform Filing Fees and Miscellaneous Revenues
Calendar Year 2023

State District	State AOJ Revenues (Exceeds Retained Share)		State AOJ Revenues (District Court \$ Installment Fee)		State AOJ Revenues (Sealing of Records Fee) *		Total Uniform Filing Fees and Miscellaneous Revenues for the AOJ Fund		Calculated % of AOJ Revenues (Retained Share Dependent)	Calculated % of AOJ Revenues (Installment Fee)	Calculated % Overall
	\$		\$		\$						
1	1,473,487		492,380		0		1,965,867		10.32%	9.68%	10.15%
2	630,472		411,803		0		1,042,275		4.42%	8.10%	5.38%
3	323,082		108,289		0		433,371		2.28%	2.13%	2.24%
4	323,545		88,614		0		412,159		2.27%	1.74%	2.13%
5	351,581		29,451		0		381,032		2.46%	0.58%	1.97%
6	277,784		94,981		0		372,765		1.95%	1.87%	1.92%
7	318,546		53,545		0		372,091		2.23%	1.05%	1.92%
8	458,457		124,436		0		582,893		3.21%	2.45%	3.01%
9	372,904		395,789		0		768,693		2.61%	7.78%	3.97%
10	315,456		84,071		0		399,527		2.21%	1.65%	2.06%
11	425,492		59,103		0		484,595		2.98%	1.16%	2.50%
12	374,049		168,765		0		542,814		2.62%	3.32%	2.80%
13	119,982		20,193		0		140,175		0.84%	0.40%	0.72%
14	273,530		49,031		0		322,561		1.92%	0.96%	1.67%
15	263,851		54,042		0		317,893		1.85%	1.06%	1.64%
17	161,949		120,124		0		282,073		1.13%	2.36%	1.46%
18	243,661		88,681		0		332,342		1.71%	1.74%	1.72%
19	512,119		215,620		0		727,739		3.59%	4.24%	3.76%
20	99,658		46,722		0		146,380		0.70%	0.92%	0.76%
21	471,305		40,774		0		512,079		3.30%	0.80%	2.64%
22	51,266		5,778		0		57,044		0.36%	0.11%	0.29%
23	761,207		339,292		0		1,100,499		5.33%	6.67%	5.68%
24	195,283		51,279		0		246,562		1.37%	1.01%	1.27%
25	788,671		129,852		0		918,523		5.52%	2.55%	4.74%
26	89,508		20,700		0		110,208		0.63%	0.41%	0.57%
27	130,964		18,466		0		149,430		0.92%	0.36%	0.77%
28	402,148		103,925		0		506,073		2.82%	2.04%	2.61%
29	719,153		61,747		0		780,900		5.04%	1.21%	4.03%
30	300,639		103,417		0		404,056		2.11%	2.03%	2.09%
31	314,194		539,653		25		853,872		2.20%	10.61%	4.41%
32	350,021		198,807		0		548,828		2.45%	3.91%	2.83%
33	237,670		62,164		0		299,834		1.66%	1.22%	1.55%
34	300,189		41,032		0		341,221		2.10%	0.81%	1.76%
35	6,238		55,286		0		61,524		0.04%	1.09%	0.32%
37	101,081		62,568		0		163,649		0.71%	1.23%	0.85%
38	226,305		53,330		0		279,635		1.58%	1.05%	1.44%
39	122,474		35,217		0		157,691		0.86%	0.69%	0.81%
40	15,380		12,620		0		28,000		0.11%	0.25%	0.14%
41	608,967		222,230		68		831,265		4.26%	4.37%	4.29%

Appendix E (Continued)

Local District	State AOJ Revenues (Exceeds Retained Share)	State AOJ Revenues (District Court \$5 Installment Fee)	State AOJ Revenues (Sealing of Records Fee) *	Total Uniform Filing		Calculated % of AOJ Revenues (Retained Share Dependent)	Calculated % of AOJ Revenues (Installment Fee)	Calculated % Overall
				Fees and Miscellaneous Revenues for the AOJ Fund				
Stone County	71,797	24,353	0	96,150	0.50%	0.48%	0.50%	
Fulton County	51,401	11,395	0	62,796	0.36%	0.22%	0.32%	
Izard County	51,720	12,523	0	64,243	0.36%	0.25%	0.33%	
Arkansas County, Northern District	84,889	35,110	0	119,999	0.59%	0.69%	0.62%	
Arkansas County, Southern District	46,568	22,022	0	68,590	0.33%	0.43%	0.35%	
Monroe County, Clarendon & Holly Grove	27,406	2,125	0	29,531	0.19%	0.04%	0.15%	
Monroe County, Brinkley	25,758	9,601	0	35,359	0.18%	0.19%	0.18%	
Little River County	152,159	21,747	0	173,906	1.07%	0.43%	0.90%	
Howard County & Pike County	129,850	59,341	0	189,191	0.91%	1.17%	0.98%	
Sevier County	123,171	24,345	0	147,516	0.86%	0.48%	0.76%	
Totals	\$ 14,278,987	\$ 5,086,339	\$ 93	\$ 19,365,419	100.00%	100.00%	100.00%	
		Overall AOJ Revenues from Circuit Courts		5,332,022				
		Overall AOJ Revenues from District and Circuit Courts		\$ 24,697,441				

* As reflected in Appendix G, collection of Expunged Fees Concerning the Sealing of Records (ADM2) was repealed per Act 680 of 2019, effective July 24, 2019. Therefore, amounts in this column are potentially a keying error.

Source: Department of Finance and Administration – AOJ Database (unaudited by Arkansas Legislative Audit)

Appendix F

Distributions from the Administration of Justice (AOJ) Fund Calendar Year 2023

Recipient	Item	100% Allocation	Total Paid	% of Total
UA-Fayetteville Law School	1A	\$ 1,343,810	\$ 335,952	1.57%
UALR Law School	1B	1,343,810	335,952	1.57%
Public Health Fund	2	342,000	85,500	0.40%
Highway Safety Specialty Fund	3	1,324,795	331,199	1.55%
State Police Retirement Fund	4	1,499,256	374,814	1.75%
Arkansas State Police Fund	5	400,000	100,000	0.47%
Crime Victim Reparations	6	2,089,723	522,431	2.44%
Prosecutor Coordinator	7	70,660	17,665	0.08%
Crime Information System	8	98,064	24,516	0.11%
Arkansas Building Authority *	9	990,000	990,000	4.62%
Municipal Judge Clerk Education Fund	10	100,000	25,000	0.12%
Judicial Retirement	11	902,797	225,699	1.05%
Arkansas Public Defender Commission	12	6,908,027	1,727,007	8.07%
Court Reporter Fund *	13	6,075,374	6,075,374	28.37%
Justice Building Fund	14	83,528	20,882	0.10%
County Alcohol and Drug Program	15	50,000	12,500	0.06%
Trial Court Administrative Assistants *	16	8,312,527	8,312,527	38.82%
Drug Abuse and Treatment Fund	17	312,000	78,000	0.36%
Dependency Neglect Representation	18	4,284,838	1,071,210	5.00%
State Crime Lab	19	576,988	144,247	0.67%
District Judges Association for the District Court Coordinator *	20	67,028	67,028	0.31%
Public Legal Aid	21	855,432	213,858	1.00%
AOC Reimbursement to Counties for Juror Expense	22	850,000	212,500	0.99%
AOC Drug Coordinator	23	66,320	16,580	0.08%
AOC Court Security	24	362,791	90,698	0.42%
Totals		\$ 39,309,768	\$ 21,411,139	100.00%

* Items are 100% funded.

UA = University of Arkansas

UALR = University of Arkansas at Little Rock

AOC = Administrative Office of the Courts

Note: According to the Department of Finance and Administration (DFA), the \$3.3 million variance between calendar year 2023 AOJ revenue, shown in Appendix E, and the amount of AOJ distributions, shown above, is primarily attributed to the practice of basing distributions on projections of collections. These projections are based on collections during prior fiscal years; collections have steadily declined and experienced a steep decline due to the COVID-19 pandemic. In addition, in order for DFA to fund Trial Court Administrators, Trial Court Reporters, and the District Court Judges Association for the District Coordinator on the first of each month, before any collections are received for that month, DFA has to maintain a balance in the fund.

Source: Department of Finance and Administration (unaudited by Arkansas Legislative Audit)

Appendix G

Miscellaneous Fees and Fines Form Submitted Monthly by District and Circuit Courts to the Department of Finance and Administration

Dept. Finance & Administration
Administration of Justice Fund Section
P.O. Box 2485
Little Rock, AR 72203-2485
Phone:(501) 371-6071 Fax:(501) 324-9070

ID: 129
COURT: JEFFERSON COUNTY COURT
COUNTY: JEFFERSON

MONTH/YEAR OF COLLECTION

20____

1 12-12-1118 DNA Detection Fund (100% of fine Collected)	SDN	\$	
	SSC1		
2 12-12-910 Sex and Child Offender Registration (enter 100% of fine collected)	SSC2	\$	
3 16-13-704 Judicial Fine Enhancement Collection Fund (enter 50% of installment fee collected)	MJF	\$	
4 8-6-404(D) Unlawful Littering to Keep America Beautiful Fund (enter 100% of fine collected if not affiliated with "Keep America Beautiful" or "Keep Arkansas Beautiful")	SBA	\$	
5 12-14-105 State Capitol Police Enforcement Fines (Pulaski County Only)	HSC	\$	
6 23-112-603(c) Used Motor Vehicle Buyers Protection Act (enter 50% of fine collected on State Police citations only)	SMP1	\$	
7 27-14-314(c) Fines for Failure to Register over 60 days (enter 100% of fine collected on State Police citations)	SMP2	\$	
8 27-15-305 Illegal Parking in Area for Disabled (enter 50% of fine collected) Effective January 1, 2019 per Act 799 of 2017	SPD	\$	
9 27-22-103(c) Fines for No Liability Insurance (enter 100% of fine collected on State Police citations only)	SMP3	\$	
10 27-34-107 Child Passenger Protection Fund (enter 75% of fine collected)	SCP	\$	
11 27-50-311(e) Large Truck Exceeding Speed Limit (enter 50% of fine collected)	AGA1	\$	
12 23-13-264 Z-Tickets Safety Violations for Large Trucks(enter 50% of fine collected)	AGA2	\$	
13 27-14-601(e) Fines for Failure to Register (enter 100% of fine collected on Highway Police citations only)	RRA1	\$	
14 27-14-601(e) Fines for Failure to Register (enter 100% of fine collected on State Police citations only)	SMP4	\$	
15 27-35-211 Overweight/Over Length Trucks (enter 100% of of penalty collected on Highway Police citations only)	RRA2	\$	
16 27-23-114(h)(2) Fraudulently Obtaining or Applying for Commercial Motor Vehicle License (enter 100% of fine collected)	SMP5	\$	
17 27-50-1212(d)(1) Illegally Operating a Tow Vehicle (enter 50% of fine collected)	NTR	\$	
18 27-50-1212(d)(2) Illegally Operating a Tow Vehicle (enter 50% of fine on State Police citations)	SMP6	\$	
19 27-50-1212(d)(2) Illegally Operating a Tow Vehicle (enter 50% of fine on Highway Police citations only)	RRA3	\$	
20 12-17-106 Drug Crime Special Assessment (enter 50% of fine collected)	SEP	\$	
21 23-13-605(d)(1) Violation of Federal Unified Carrier Registration Act of 2005 (enter 50% of assessment collected)	AGA3	\$	
22 21-6-416(b) Court Technology Fees for Judicial Fine Enhancement Collection Fund (enter 100% of \$15 fee collected)	MJF2	\$	
23 16-13-704(b)(E) Installment Fees in District Court Only, installment fee of an additional five dollars (enter 100% of \$5 fee collected)	ADM1	\$	
24 16-90-904(3)(A) Expunged Fees Concerning the Sealing of Records Repealed per Act 680 of 2019 Effective 07/24/2019	ADM2	\$	
25 16-10-305(g) Domestic Violence Fees for Domestic Peace Fund (19-6-491) (enter 100% of \$25 collected)	DPF	\$	
26 16-10-701(b)(2) Specialty Court Program user Fee (100% of \$250 fee collected)	SCP2	\$	
27 16-10-701(b)(2) Specialty Court Program Public Defender Fee (100% of \$250 fee collected)	SCP3	\$	
28 5-4-703(a) Child Victim Crime Fine for AR Children's Advocacy Center Fund (19-5-1260) (100% of \$100 fine collected) Fine increased per Act 714 of 2017 from \$25 to \$100	CVC	\$	
29 27-50-306(b) & 27-51-217 Child Victim Crime Fine for AR Children's Advocacy Center Fund (19-5-1260) (100% of \$5 fine collected)	MCA	\$	
30 9-15-202(d) & 16-10-305(h) Domestic Violence Cost for Domestic Violence Shelter Fund (19-6-833) (100% of \$25 cost collected)	SDV	\$	
TOTAL COLLECTIONS		\$	

Certified and Submitted by: _____

Date: _____

Title: _____
JEFFERSON COUNTY SHERIFF'S DEPT.

Phone No: (870) 541-5351
Fax No: (870) 541-5348

Source: Department of Finance and Administration (unaudited by Arkansas Legislative Audit)

Appendix H

Miscellaneous Fees Collected by District Courts and Remitted to the Department of Finance and Administration (Excluding Administration of Justice Activity) Calendar Year 2023

State District	MJF	SMP3	SCP	AGA2	RRA2	SEP	MJF2	All Other	Total	% of Total
1	\$ 245,568	\$ 27,474	\$ 9,954	\$ 43,982	\$ 17,153	\$ 64,320	\$ 35,405	\$ 19,956	\$ 463,812	7.53%
2	212,339	9,301	3,694	2,172	24,071	36,870	37,500	21,883	347,830	5.65%
3	55,663	30,460	1,275	0	280	20,258	5,190	7,386	120,512	1.96%
4	44,921	31,407	1,474	588	66	21,641	6,768	11,536	118,401	1.92%
5	14,726	19,838	1,792	75,275	39,545	4,786	9,960	2,665	168,587	2.74%
6	47,598	69,588	3,896	515	6,911	13,430	38,775	17,327	198,040	3.22%
7	26,773	19,090	2,319	9,589	4,148	8,669	9,395	2,573	82,556	1.34%
8	64,959	22,724	535	4,470	5	20,306	7,200	7,585	127,784	2.08%
9	198,123	11,597	3,408	4,010	6,955	15,722	31,635	17,662	289,112	4.70%
10	42,680	43,990	289	647	0	25,652	4,185	4,368	121,811	1.98%
11	29,984	41,400	1,275	27	3,611	19,293	5,850	2,534	103,974	1.69%
12	89,739	36,183	604	3,593	20,476	15,299	7,135	22,208	195,237	3.17%
13	10,130	11,421	1,040	0	1,903	9,573	2,340	2,520	38,927	0.63%
14	25,054	45,340	953	1,800	5,338	5,794	4,440	4,105	92,824	1.51%
15	28,842	9,718	3,764	98	4,045	12,970	2,670	1,598	63,705	1.03%
17	60,925	60,979	1,503	563	0	9,921	7,110	4,760	145,761	2.37%
18	33,888	10,692	2,325	33	1,622	5,300	6,480	1,321	61,661	1.00%
19	107,857	41,226	3,806	535	243	14,578	6,970	7,063	182,278	2.96%
20	23,412	8,212	864	1,997	1,507	6,079	1,620	8,030	51,721	0.84%
21	20,456	52,456	3,419	61,402	50,888	20,370	7,110	15,524	231,625	3.76%
22	2,933	1,666	2,452	0	1,618	1,951	3,765	625	15,010	0.24%
23	172,372	44,409	4,284	2,898	8,562	44,181	15,300	10,723	302,729	4.92%
24	26,751	30,939	2,258	303	10,919	5,144	6,079	2,250	84,643	1.37%
25	67,754	21,497	4,085	48	3,462	26,348	4,140	24,348	151,682	2.46%
26	10,714	8,065	875	3,023	27,873	5,396	6,105	1,000	63,051	1.02%
27	10,179	11,760	1,350	1,576	20,219	4,715	9,735	2,862	62,396	1.01%
28	51,995	27,823	2,467	460	17,670	8,049	9,630	1,853	119,947	1.95%
29	32,772	96,342	5,937	1,670	47,360	10,740	30,690	7,296	232,807	3.78%
30	51,710	12,279	1,067	1,935	471	4,996	7,005	4,284	83,747	1.36%
31	273,663	87,908	10,670	4,511	18,428	26,292	122,985	15,591	560,048	9.10%
32	100,658	3,689	803	57	11,373	15,002	14,385	33,340	179,307	2.91%
33	33,054	23,819	2,578	595	8,465	5,975	5,491	2,198	82,175	1.33%
34	20,953	19,007	4,440	723	13,209	12,576	5,520	2,150	78,578	1.28%
35	27,184	20,738	1,976	0	1,697	4,545	12,293	2,489	70,922	1.15%
37	31,426	27,488	2,281	8,660	33,364	17,998	5,070	4,767	131,054	2.13%
38	29,626	25,470	2,624	7,533	31,973	13,111	4,020	6,112	120,469	1.96%
39	18,033	15,807	2,691	388	8,092	8,407	12,285	9,589	75,292	1.22%
40	6,338	2,254	1,124	223	1,234	3,560	3,281	440	18,454	0.30%
41	111,116	34,131	1,837	1,566	10,989	7,525	11,730	5,211	184,105	2.99%

Appendix H (Continued)

Local District	MJF	SMP3	SCP	AGA2	RRA2	SEP	MJF2	All Other	Total	% of Total
Stone County	12,498	1,866	138	495	111	6,034	990	990	23,122	0.38%
Fulton County	5,695	4,075	150	1,342	1,873	2,170	780	1,686	17,771	0.29%
Izard County	6,352	7,938	56	0	0	3,811	1,110	705	19,972	0.32%
Arkansas County, Northern District	17,680	7,989	436	0	0	2,670	1,665	305	30,745	0.50%
Arkansas County, Southern District	11,030	2,685	188	663	165	3,760	585	387	19,463	0.32%
Monroe County, Clarendon/Holly Grove	1,065	5,050	538	0	0	1,603	300	405	8,961	0.15%
Monroe County, Brinkley	4,804	8,963	3,591	30	2,378	3,917	300	2,691	26,674	0.43%
Little River County	10,986	7,862	1,340	0	22,412	10,860	1,620	957	56,037	0.91%
Howard County & Pike County	31,786	23,976	613	60	3,793	15,180	7,755	2,530	85,693	1.39%
Sevier County	12,338	12,440	788	0	13,479	3,900	1,545	725	45,215	0.73%
Totals	\$ 2,577,102	\$ 1,201,031	\$ 111,826	\$ 250,055	\$ 509,956	\$ 631,247	\$ 543,897	\$ 331,113	\$ 6,156,227	100.00%

MJF = Fine Installment Fees for Judicial Fine Collection Enhancement Fund
 SMP3 = Fines for No Liability Insurance
 SCP = Child Passenger Protection Fund
 AGA2 = Tickets Safety Violations for Large Trucks
 RRA2 = Overweight/Over Length Trucks
 SEP = Drug Crime Special Assessment
 MJF2 = Court Technology Fees for Judicial Fine Collection Enhancement Fund

Source: Department of Finance and Administration – Administration of Justice Database (unaudited by Arkansas Legislative Audit)

Appendix I

Administrative Office of the Courts (AOC) Judicial Fine Collection Enhancement Fund Collections Remitted to the Department of Finance and Administration Calendar Year 2023

State District	MJF - Fine Installment Fee Revenue	MJF2 - Court Technology Fee Revenue	Total Judicial Fine Collection Enhancement Fund Collections
1	\$ 245,568	\$ 35,405	\$ 280,973
2	212,339	37,500	249,839
3	55,663	5,190	60,853
4	44,921	6,768	51,689
5	14,726	9,960	24,686
6	47,598	38,775	86,373
7	26,773	9,395	36,168
8	64,959	7,200	72,159
9	198,123	31,635	229,758
10	42,680	4,185	46,865
11	29,984	5,850	35,834
12	89,739	7,135	96,874
13	10,130	2,340	12,470
14	25,054	4,440	29,494
15	28,842	2,670	31,512
17	60,925	7,110	68,035
18	33,888	6,480	40,368
19	107,857	6,970	114,827
20	23,412	1,620	25,032
21	20,456	7,110	27,566
22	2,933	3,765	6,698
23	172,372	15,300	187,672
24	26,751	6,079	32,830
25	67,754	4,140	71,894
26	10,714	6,105	16,819
27	10,179	9,735	19,914
28	51,995	9,630	61,625
29	32,772	30,690	63,462
30	51,710	7,005	58,715
31	273,663	122,985	396,648
32	100,658	14,385	115,043
33	33,054	5,491	38,545
34	20,953	5,520	26,473
35	27,184	12,293	39,477
37	31,426	5,070	36,496
38	29,626	4,020	33,646
39	18,033	12,285	30,318
40	6,338	3,281	9,619
41	111,116	11,730	122,846

Appendix I (Continued)

Local District	MJF - Fine Installment Fee Revenue	MJF 2 - Court Technology Fee Revenue	Total Judicial Fine Collection Enhancement Fund Collections
Stone County	12,498	990	13,488
Fulton County	5,695	780	6,475
Izard County	6,352	1,110	7,462
Arkansas County, Northern District	17,680	1,665	19,345
Arkansas County, Southern District	11,030	585	11,615
Monroe County, Clarendon & Holly Grove	1,065	300	1,365
Monroe County, Brinkley	4,804	300	5,104
Little River County	10,986	1,620	12,606
Howard County & Pike County	31,786	7,755	39,541
Sevier County	12,338	1,545	13,883
Total District Court Collections	\$ 2,577,102	\$ 543,897	\$ 3,120,999
Total Circuit Court Collections			1,877,730
Total Arkansas Supreme Court Collections (Note)			704,925
Overall Total			\$ 5,703,654

Note: Primarily from e-Filing fees.

Source: Department of Finance and Administration - Administration of Justice Database (unaudited by Arkansas Legislative Audit)

Appendix J

State Revenue or Funding Inflows by District Calendar Year 2023

State District	Uniform Filing Fees and Miscellaneous Revenues Collected and Remitted to the State AOJ Fund	Judicial Fine Collection Enhancement Fund Fees Remitted to the AOC	Proportional Share of District Judge Salaries Remitted to the Auditor of State	Public Defender User and Attorney Fees Remitted to the Public Defender Commission	Total
1	\$ 1,965,867	\$ 280,973	\$ 221,421	\$ 31,880	\$ 2,500,141
2	1,042,275	249,839	216,122	958	1,509,194
3	433,371	60,853	58,650	8,489	561,363
4	412,159	51,689	58,601	9,027	531,476
5	381,032	24,686	56,629	10,780	473,127
6	372,765	86,373	231,188	41,288	731,614
7	372,091	36,168	57,252	24,820	490,331
8	582,893	72,159	54,291	1,130	710,473
9	768,693	229,758	108,495	13,138	1,120,084
10	399,527	46,865	56,919	5,643	508,954
11	484,595	35,834	111,654	320	632,403
12	542,814	96,874	56,853	720	697,261
13	140,175	12,470	58,650	6,971	218,266
14	322,561	29,494	58,650	6,418	417,123
15	317,893	31,512	57,290	0	406,695
17	282,073	68,035	57,421	50	407,579
18	332,342	40,368	115,687	270	488,667
19	727,739	114,827	117,300	5,117	964,983
20	146,380	25,032	57,563	0	228,975
21	512,079	27,566	57,904	3,670	601,219
22	57,044	6,698	57,472	0	121,214
23	1,100,499	187,672	116,811	14,053	1,419,035
24	246,562	32,830	55,612	100	335,104
25	918,523	71,894	114,550	0	1,104,967
26	110,208	16,819	55,373	2,710	185,110
27	149,430	19,914	55,595	2,393	227,332
28	506,073	61,625	58,650	150	626,498
29	780,900	63,462	171,234	0	1,015,596
30	404,056	58,715	115,168	11,917	589,856
31	853,872	396,648	468,814	2,312	1,721,646
32	548,828	115,043	110,232	5,900	780,003
33	299,834	38,545	54,740	2,192	395,311
34	341,221	26,473	56,821	30	424,545
35	61,524	39,477	58,650	0	159,651
37	163,649	36,496	58,126	3,425	261,696
38	279,635	33,646	55,424	300	369,005
39	157,691	30,318	56,206	1,890	246,105
40	28,000	9,619	58,650	0	96,269
41	831,265	122,846	117,300	15,848	1,087,259
Local District	Uniform Filing Fees and Miscellaneous Revenues Collected and Remitted to the State AOJ Fund	Judicial Fine Collection Enhancement Fund Fees Remitted to the AOC	Proportional Share of District Judge Salaries Remitted to the Auditor of State	Public Defender User and Attorney Fees Remitted to the Public Defender Commission	Total
Stone County	96,150	13,488		2,356	111,994
Fulton County	62,796	6,475		215	69,486
Izard County	64,243	7,462		380	72,085
Arkansas County, Northern District	119,999	19,345		260	139,604
Arkansas County, Southern District	68,590	11,615		0	80,205
Monroe County, Clarendon/Holly Grove	29,531	1,365		150	31,046
Monroe County, Brinkley	35,359	5,104		1,645	42,108
Little River County	173,906	12,606		0	186,512
Howard County & Pike County	189,191	39,541		0	228,732
Sevier County	147,516	13,883		0	161,399
State Revenue or Funding Inflows	\$ 19,365,419	\$ 3,120,999	\$ 3,763,968	\$ 238,915	\$ 26,489,301

Appendix J (Continued)

State Revenue or Funding Inflows Not Attributed to a District Court	
Professional Bail Bondsman Fees remitted to the Public Defender Commission *	\$ 904,560
Circuit Court Fees and Miscellaneous Revenues remitted to the AOJ Fund **	5,332,022
Circuit Court Judicial Fine Collection Enhancement Fund Fees Remitted to the Administrative Office of the Courts **	1,877,730
Supreme Court Fine Collection Enhancement Fund Fees Remitted to the Administrative Office of the Courts **	704,925
County Aid Funds remitted to the Auditor of State ****	1,250,329
Constitutional Officers Fund remitted to the Auditor of State ***	10,583,009
State Central Services Fund remitted to:	
Public Defender Commission *****	4,003,768
Auditor of State ****	6,455,863
AOC *****	333,690
Office of Prosecutor Coordinator	1,100,000
Federal grant funds to the Office of Prosecutor Coordinator - Paws for Justice	246,306
Federal grant funds to AOC - State and Community Highway Safety pass-through from Arkansas State Police	27,455
Total Revenue or Funding Inflows	\$ 59,308,958
<p>AOJ = Administration of Justice AOC = Administrative Office of the Courts DFA = Department of Finance and Administration</p> <p>* This applies to both Circuit and District Courts and cannot be broken out. ** These amounts were included as the expenses or outflows associated with the revenue or inflows also included (e.g., all AOC Court automation expenses, all AOJ distributions (in Appendix F only), etc). *** Only the remaining portion applicable to fund the State District Judges' salaries and expenses after the Proportional Share of District Judges Salaries Remitted to the Auditor of State taken into account is reflected. **** Only the proportional amount applicable to the Deputy Prosecuting Attorneys' salaries is reflected. ***** Only the remaining portion required to fund the Public Defender Commission's salaries and expenses is reflected. ***** Only the portion applicable to fund the Interpreter and Court Security Grants is reflected.</p>	

Source: DFA, Auditor of State, AOC, Public Defender Commission, Office of the Prosecutor Coordinator, and Arkansas Administrative Statewide Information System (AASIS) (unaudited by Arkansas Legislative Audit)

Appendix K

State Non-Salary Expenditures by District Calendar Year 2023

State District	District Judges' Travel Reimbursements		Administrative Office of the Courts (AOC) Interpreter Expenses		AOC Court Security Grants *		Total
	\$		\$		\$		
1	698		18,177		0		18,875
2	759		29,081		5,072		34,912
3	2,206		6,180		20,000		28,386
4	472		825		0		1,297
5	621		4,692		0		5,313
6	531		9,430		10,222		20,183
7	4,268		6,660		16,297		27,225
8	0		3,309		0		3,309
9	467		10,711		0		11,178
10	0		275		27,288		27,563
11	4,339		1,123		17,513		22,975
12	2,950		7,032		0		9,982
13	0		910		0		910
14	0		2,154		0		2,154
15	2,029		0		0		2,029
17	31		437		0		468
18	498		1,546		0		2,044
19	0		5,209		19,505		24,714
20	1,015		558		0		1,573
21	727		1,709		0		2,436
22	1,367		0		0		1,367
23	1,505		3,912		0		5,417
24	2,041		1,840		0		3,881
25	0		2,128		0		2,128
26	0		1,035		0		1,035
27	731		1,110		0		1,841
28	1,357		963		0		2,320
29	541		657		0		1,198
30	661		2,272		0		2,933
31	234		26,314		0		26,548
32	0		4,770		0		4,770
33	338		1,858		0		2,196
34	2,096		0		0		2,096
35	0		2,694		0		2,694
37	1,145		1,630		0		2,775
38	0		1,214		0		1,214
39	3,080		655		0		3,735
40	0		547		20,000		20,547
41	0		6,404		0		6,404

Appendix K (Continued)

Local District	District Judges' Travel Reimbursements	AOC Interpreter Expenses	AOC Court Security Grants *	Total
Stone County	N/A - Not State Employee	0	0	0
Fulton County	N/A - Not State Employee	0	19,900	19,900
Izard County	N/A - Not State Employee	0	0	0
Arkansas County, Northern District	N/A - Not State Employee	1,384	0	1,384
Arkansas County, Southern District	N/A - Not State Employee	268	0	268
Monroe County, Clarendon/Holly Grove	N/A - Not State Employee	125	0	125
Monroe County, Brinkley	N/A - Not State Employee	185	0	185
Little River County	N/A - Not State Employee	0	0	0
Howard County & Pike County	N/A - Not State Employee	4,239	0	4,239
Sevier County	N/A - Not State Employee	1,671	0	1,671
Total Non-Salary Expenditures by District Court	\$ 36,707	\$ 177,893	\$ 155,797	\$ 370,397
AOC Training Expenditures - District Judges Continuing Education Reimbursement				27,915
AOC Training Expenditures - District Judges and Clerks Continuing Education				34,129
AOC Court Automation Expenses (Judicial Fine Collection Enhancement Fund Expenditures) **				402,176
Contract Attorney and Interpreter and Other Professional Services Expense of the Public Defender Commission				8,389
Total Non-Salary Expenses of the Office of the Prosecutor Coordinator **				375,723
Overall Non-Salary Expenses				\$ 1,218,729

* According to AOC, the Court Security Grants were provided to counties with District Courts that directly or indirectly benefited from these.

** These amounts were included as the revenues or inflows associated with the expenses or outflows also included (e.g., all AOC Judicial Fine Collection Enhancement Fund revenues and all revenues or inflows of the Office of the Prosecutor Coordinator).

Source: Auditor of State, AOC, Public Defender Commission, Office of the Prosecutor Coordinator, and Arkansas Administrative Statewide Information System (AASIS) (unaudited by Arkansas Legislative Audit)

Appendix L

Local Revenue by District Calendar Year 2023

State District	Fines and Fees (Note)	Court Costs (Note)	Other (Note)	Total
1	\$ 4,304,994	\$ 421,019	\$ 34,648	\$ 4,760,661
2	3,066,217	89,484	0	3,155,701
3	1,120,087	33,962	1,056	1,155,105
4	782,128	46,653	49,642	878,423
5	970,332	98,798	12	1,069,142
6	3,032,633	0	71,333	3,103,966
7	1,128,039	111,047	54,557	1,293,643
8	1,095,033	85,710	33,913	1,214,656
9	1,734,118	128,407	2,049	1,864,574
10	825,868	167,343	78,126	1,071,337
11	964,230	741,985	704,102	2,410,317
12	1,135,768	32,382	10,572	1,178,722
13	735,090	40,945	24,586	800,621
14	532,254	63,306	517	596,077
15	1,185,961	13,227	4,076	1,203,264
17	640,966	244,831	130	885,927
18	1,015,842	320,899	77,903	1,414,644
19	2,027,239	507,934	432,705	2,967,878
20	592,607	43,454	4,006	640,067
21	1,224,062	549,877	0	1,773,939
22	296,368	7,276	0	303,644
23	2,638,597	236,774	852	2,876,223
24	633,644	6,941	1,278	641,863
25	1,492,189	15,324	8,314	1,515,827
26	409,840	40,542	1,025	451,407
27	682,892	48,802	656	732,350
28	522,973	213,606	0	736,579
29	1,716,362	132,057	8,522	1,856,941
30	832,591	134,838	574	968,003
31	3,978,531	542,521	6,120	4,527,172
32	1,095,143	152,937	87,286	1,335,366
33	712,352	29,682	243	742,277
34	893,906	102,723	5,295	1,001,924
35	362,649	31,833	22,905	417,387
37	1,152,282	15,218	14,289	1,181,789
38	605,800	283,540	104,902	994,242
39	512,646	264,639	114,572	891,857
40	483,938	9,441	4,182	497,561
41	1,333,407	0	0	1,333,407
Local District	Fines and Fees (Note)	Court Costs (Note)	Other (Note)	Total
Stone County	\$ 118,615	\$ 3,702	\$ 777	\$ 123,094
Fulton County	112,047	26,775	0	138,822
Izard County	313,007	0	46	313,053
Arkansas County, Northern District	322,893	182,443	24,688	530,024
Arkansas County, Southern District	242,404	15,763	0	258,167
Monroe County, Clarendon & Holly Grove	121,404	21,174	0	142,578
Monroe County, Brinkley	229,611	55,360	0	284,971
Little River County	414,980	278,950	0	693,930
Howard County & Pike County	557,567	183,013	2,866	743,446
Sevier County	456,234	0	950	457,184
Total Local Revenue	\$ 51,358,340	\$ 6,777,137	\$ 1,994,275	\$ 60,129,752

Note: Local revenues and expenditures are self-reported by the counties and municipalities in each District. Municipalities do not have a standardized chart of accounts; therefore, the classification of and distinction between the types of revenue reported will vary.

Source: Various city and county records (unaudited by Arkansas Legislative Audit)

Appendix M

State Salary Expenditures (Including Taxes and Benefits) by District Calendar Year 2023

State District	District Judges	Deputy Prosecuting Attorneys *	Public Defender Commission **	Total
1	\$ 675,215	\$ 39,362	\$ 31,265	\$ 745,842
2	675,215	94,709	60,000	829,924
3	168,804	242,074	307,972	718,850
4	168,863	123,782	111,292	403,937
5	168,804	42,292	56,039	267,135
6	675,215	280,821	320,078	1,276,114
7	170,324	130,787	71,265	372,376
8	169,949	88,656	164,301	422,906
9	337,608	36,694	60,000	434,302
10	168,804	222,069	292,444	683,317
11	338,511	117,804	140,060	596,375
12	168,804	247,306	191,558	607,668
13	168,804	90,670	40,208	299,682
14	168,804	72,822	0	241,626
15	168,804	93,218	208,863	470,885
17	168,804	136,633	0	305,437
18	337,608	106,909	138,607	583,124
19	337,608	243,553	118,544	699,705
20	168,804	151,293	105,728	425,825
21	168,804	65,000	88,254	322,058
22	168,804	62,511	145,743	377,058
23	337,608	107,851	31,265	476,724
24	169,781	161,780	158,171	489,732
25	337,608	117,715	101,175	556,498
26	168,804	32,934	49,926	251,664
27	168,804	49,369	101,598	319,771
28	168,804	68,930	224,321	462,055
29	506,411	105,443	173,130	784,984
30	337,608	144,573	103,080	585,261
31	1,350,430	366,153	541,663	2,258,246
32	337,608	98,850	302,508	738,966
33	168,804	77,885	103,316	350,005
34	168,804	92,260	45,828	306,892
35	168,804	34,020	96,373	299,197
37	168,804	84,050	0	252,854
38	168,804	70,000	75,135	313,939
39	60,000	192,524	60,000	312,524
40	168,821	138,434	110,013	417,268
41	337,608	26,156	157,539	521,303

Appendix M (Continued)

Local District	District Judges	Deputy Prosecuting Attorneys *	Public Defender Commission **	Total
Stone County	N/A - Not State Employee	59,727	0	59,727
Fulton County	N/A - Not State Employee	52,217	36,458	88,675
Izard County	N/A - Not State Employee	89,077	105,728	194,805
Arkansas County, Northern District	N/A - Not State Employee	30,000	99,673	129,673
Arkansas County, Southern District	N/A - Not State Employee	30,000	0	30,000
Monroe County, Clarendon/Holly Grove	N/A - Not State Employee	26,584	0	26,584
Monroe County, Brinkley	N/A - Not State Employee	26,584	50,587	77,171
Little River County	N/A - Not State Employee	18,478	0	18,478
Howard County & Pike County	N/A - Not State Employee	125,665	88,880	214,545
Sevier County	N/A - Not State Employee	83,537	110,237	193,774
Statewide or Unallocated		312,060	0	312,060
Total Salaries	11,036,875	5,511,821	5,578,825	22,127,521
Total Benefits (including taxes)	3,619,818	2,194,371	1,287,036	7,101,225
Total Salaries and Benefits	\$ 14,656,693	\$ 7,706,192	\$ 6,865,861	\$ 29,228,746
Salaries of the Office of the Prosecutor Coordinator			1,072,484	
Benefits of the Office of the Prosecutor Coordinator			346,950	
Salaries and Benefits of Office of the Prosecutor Coordinator ***				1,419,434
Salaries of AOC Court Automation Personnel (Judicial Fine Collection Enhancement)			3,093,367	
Benefits of AOC Court Automation Personnel			973,764	
Salaries and Benefits of AOC Court Automation Personnel ***				4,067,131
Overall Total Salaries and Benefits			\$	\$ 34,715,311

AOC = Administrative Office of the Courts

* According to the Office of the Prosecutor Coordinator, these amounts represent the salaries of 89 of the 280 Deputy Prosecuting Attorneys who "regularly practice" in District Courts. However, it is not feasible to allocate with 100% accuracy how much should be allocated to District versus Circuit Court. Included in the 89 are two conflict attorneys that are assigned to cases in which Prosecuting Attorneys have a conflict of interest that prohibits them from prosecuting cases. These two positions could be assigned to any of the Districts for Circuit or District Courts.

** According to the Public Defender Commission, the state employee attorneys, both full-time and part-time, who appear in District Courts also have obligations in Circuit Court Criminal, Juvenile, and Probate Divisions. In addition, it should be noted that several smaller courts that the public defender has an obligation to cover exist within any given county. *** These amounts were included as the revenues or inflows associated with the expense also included (e.g., all AOC Judicial Fine Collection Enhancement Fund revenues and all revenues or inflows of the Office of the Prosecutor Coordinator).

Source: Auditor of State, AOC, Public Defender Commission, Office of the Prosecutor Coordinator, and Arkansas Administrative Statewide Information System (AASIS) (unaudited by Arkansas Legislative Audit)

Appendix N

Local Expenditures by District Calendar Year 2023

State District	Personal Services (Note)	Supplies	Other Services and Charges	Capital Outlay	Debt Service	Total
1	\$ 2,389,900	\$ 163,314	\$ 545,405	\$ 67,699	\$ 0	\$ 3,166,318
2	2,436,008	156,547	241,398	217,612	0	3,051,565
3	364,754	10,564	202,744	10,200	0	588,262
4	462,441	32,197	47,608	6,456	0	548,702
5	679,619	16,643	162,510	0	0	858,772
6	1,681,674	117,405	331,271	4,331	0	2,134,681
7	564,035	32,025	96,072	9,943	0	702,075
8	470,323	4,782	152,506	0	0	627,611
9	1,588,713	33,042	372,918	1,268	0	1,995,941
10	803,086	75,696	164,806	31,276	0	1,074,864
11	657,161	41,153	167,275	9,500	0	875,089
12	627,092	52,771	176,283	25,339	0	881,485
13	351,270	13,854	92,767	523	0	458,414
14	302,369	10,084	90,738	0	0	403,191
15	361,893	19,794	67,797	8,466	0	457,950
17	330,162	17,070	162,830	0	0	510,062
18	415,919	7,877	65,701	0	0	489,497
19	904,397	31,252	177,870	0	0	1,113,519
20	395,405	26,690	52,453	1,334	0	475,882
21	795,185	33,374	224,010	2,250	0	1,054,819
22	385,725	14,217	67,662	0	0	467,604
23	1,436,326	48,967	213,702	18,711	1,476	1,719,182
24	413,596	18,402	66,384	4,621	0	503,003
25	564,964	15,345	167,346	1,264	0	748,919
26	243,982	9,334	32,728	11,329	0	297,373
27	333,601	12,766	108,192	0	0	454,559
28	267,950	18,126	57,443	0	0	343,519
29	1,298,736	44,786	135,960	1,214	0	1,480,696
30	816,056	58,438	90,891	5,000	0	970,385
31	5,205,272	162,813	1,992,207	7,541	0	7,367,833
32	1,106,470	39,723	328,042	44,449	0	1,518,684
33	435,028	16,866	35,885	1,592	0	489,371
34	293,073	19,984	99,839	5,748	0	418,644
35	466,254	20,873	159,303	49,977	0	696,407
37	697,977	24,883	27,862	1,275	0	751,997
38	326,372	27,812	74,199	1,468	0	429,851
39	462,858	36,588	89,704	0	0	589,150
40	376,480	19,888	77,592	0	0	473,960
41	949,583	58,563	157,300	0	0	1,165,446
Local District	Personal Services (Note)	Supplies	Other Services and Charges	Capital Outlay	Debt Service	Total
Stone County	118,075	3,127	11,830	0	0	133,032
Fulton County	141,780	3,411	11,796	0	0	156,987
Izard County	152,645	2,561	9,500	0	0	164,706
Arkansas County, Northern District	97,794	10,572	17,783	0	0	126,149
Arkansas County, Southern District	190,647	9,363	39,831	0	0	239,841
Monroe County, Clarendon/Holly Grove	90,427	1,932	23,164	0	0	115,523
Monroe County, Brinkley	142,723	3,614	14,931	0	0	161,268
Little River County	133,229	38,910	0	0	0	172,139
Howard County & Pike County	347,052	15,849	27,421	6,132	0	396,454
Sevier County	239,966	5,312	25,080	0	0	270,358
Total Local Expenses	\$ 34,316,047	\$ 1,659,159	\$ 7,758,539	\$ 556,518	\$ 1,476	\$ 44,291,739

Note: Includes salaries, contract labor, Social Security matching, retirement and health insurance contributions, workers compensation, unemployment compensation, and other fringe benefits.

Source: Various city and county records (unaudited by Arkansas Legislative Audit)

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