

**WASHINGTON COUNTY, ARKANSAS**  
**ANNUAL FINANCIAL REPORT**  
**FOR YEAR ENDED DECEMBER 31, 2019**

	General Funds	Road Funds	Other Funds In the Aggregate
Beginning cash balance - January 1, 2019	14,180,235	3,365,144	8,114,611
Ending cash balance - December 31, 2019	15,199,366	2,020,621	8,201,399
<b>REVENUES</b>			
State aid	2,396,612	5,320,456	1,300,912
Federal aid	86,480	68,807	1,955,524
Property taxes	16,574,016	1,435,453	2,027,100
Sales taxes	4,767,642	3,176,428	10,793,529
Fines, forfeitures, and costs	455,468	0	1,118,494
Investment income	229,268	34,046	122,345
Officers' fees	749,228	0	1,832,759
911 fees	0	0	481,415
Jail fees	0	0	4,599,263
Franchise fees	184,883	579,544	0
Insurance premiums collected	4,881,902	0	0
Treasurer's commission	287,967	0	0
Collector's commission	1,098,403	0	0
Assessor's salary and expense	2,197,368	58	0
Other	1,890,344	413,212	762,243
<b>TOTAL REVENUES</b>	<b>35,799,580</b>	<b>11,028,004</b>	<b>24,993,584</b>
Less: Treasurer's commission	487,021	213,550	347,056
<b>NET REVENUES</b>	<b>35,312,559</b>	<b>10,814,454</b>	<b>24,646,528</b>
<b>EXPENDITURES</b>			
<b>Current:</b>			
General government	18,027,984	0	2,242,774
Highways and streets	0	13,006,732	215,614
Health	1,630,809	0	730,274
Law enforcement	14,251,285	0	16,672,497
Public safety	1,142,839	0	1,102,006
Recreation and culture	0	0	2,432,173
Sanitation	385,190	0	4,390
Social services	362,961	0	0
<b>TOTAL CURRENT</b>	<b>35,801,068</b>	<b>13,006,732</b>	<b>23,399,728</b>
<b>Debt Service:</b>			
Bond principal	0	0	326,250
Bond interest and other charges	0	0	32,260
<b>TOTAL EXPENDITURES</b>	<b>35,801,068</b>	<b>13,006,732</b>	<b>23,758,238</b>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>(488,509)</b>	<b>(2,192,278)</b>	<b>888,290</b>
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers in	1,125,275	1,027,357	89,260
Transfers out	(88,806)	0	(964,663)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>1,036,469</b>	<b>1,027,357</b>	<b>(875,403)</b>
<b>EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES</b>	<b>547,960</b>	<b>(1,164,921)</b>	<b>12,887</b>
<b>GENERAL FUND SHORT/LONG-TERM LIABILITIES AS OF DECEMBER 31, 2019</b>			
LEASE AGREEMENT	497,026		
SERVICE AGREEMENT	9,671,996		
<b>OTHER SHORT/LONG-TERM LIABILITIES AS OF DECEMBER 31, 2019</b>			
CAPITAL IMPROVEMENT BOND	900,000		
LEASE AGREEMENT	201,804		
SERVICE AGREEMENT	781,249		
REAPPRAISAL	998,111		