



WASHINGTON COUNTY, ARKANSAS
County Courthouse

MEETING OF THE
WASHINGTON COUNTY QUORUM COURT
FINANCE AND BUDGET COMMITTEE

Tuesday December 11, 2022
6:00 PM
Washington County Quorum Court Room

Sam Duncan – Vice-Chair
Lance Johnson
Sean Simons

Patrick Deakins - Chair

Bill Ussery
Shawndra Washington
Jim Wilson

AGENDA

1. **CALL TO ORDER AND WELCOME**

2. **PRAYER AND PLEDGE**

3. **ADOPTION OF AGENDA**

At the beginning of each meeting, the agenda shall be approved. Any JP may request an item be added or removed from the agenda subject to approval of the Committee.

REPORTS

4. **TREASURER'S REPORT – BOBBY HILL** (4.1-4.7)

5. **EMPLOYEES' INSURANCE REPORT – CHARLES ANGEL** (5.1-5.3)

6. **COMPTROLLER'S REPORT – SHANNON WORTHEN** (6.1-6.2)

UNFINISHED BUSINESS

7. **AN ORDINANCE APPROPRIATING \$256,000 FROM THE AMERICAN RESCUE PLAN ACT FUND (3046) TO THE PASS THROUGH PAYMENTS LINE ITEM IN THE 2021 AMERICAN RESCUE PLAN ACT BUDGET (30460568.3014) FOR THE HOMESTEAD SUBDIVISION** Item 21-O-098 (7.1)

8. **AN ORDINANCE ESTABLISHING GUIDELINES FOR THE EXPENDITURE OF AMERICAN RESCUE PLAN ACT FUNDS** Item 21-O-129 (8.1)

NEW BUSINESS

9. **AN ORDINANCE DE-APPROPRIATING ARPA MONEY FROM VARIOUS BUDGETS AND FUNDS; AND APPROPRIATING THAT MONEY BACK TO THE AMERICAN RESCUE ACT PLAN FUND (3046) FOR 2022** Item 22-O-001 (9.1)

10. **AN ORDINANCE APPROPRIATING \$233,151.12 FROM THE AMERICAN RESCUE PLAN ACT FUND (3046) TO VARIOUS LINE ITEMS IN THE JUVENILE DETENTION CENTER BUDGET FOR 2022** Item 22-O-002 (10.1)
11. **AN ORDINANCE APPROPRIATING \$315,000 FROM THE AMERICAN RESCUE PLAN ACT FUND (3046) TO THE PASS THROUGH PAYMENTS LINE ITEM IN THE AMERICAN RESCUE PLAN ACT BUDGET (30460568.3014) FOR 2022** Item 22-O-003 (11.1)
12. **AN ORDINANCE APPROPRIATING \$79,572 FROM THE UNAPPROPRIATED RESERVES OF THE GENERAL FUND (1000) TO VARIOUS LINE ITEMS IN THE COUNTY JUDGE BUDGET FOR 2022** Item 22-O-004 (12.1)
13. **AN ORDINANCE APPROPRIATING \$5,676.30 FROM VARIOUS FUNDS TO VARIOUS BUDGETS WITHIN THE TAX COLLECTOR'S OFFICE FOR 2022** Item 22-O-005 (13.1)
14. **AN ORDINANCE APPROPRIATING \$12,000 FROM THE UNAPPROPRIATED RESERVES OF THE GENERAL FUND (1000) TO THE SPECIAL LEGAL LINE ITEM IN THE COUNTY ATTORNEY BUDGET FOR 2022** Item 22-O-006 (14.1)
15. **PUBLIC COMMENT**
Twelve-minute comment period with a three-minute limit for each individual to comment on items on the agenda.
16. **ADJOURNMENT**

TREASURER'S FINANCIAL SUMMARY

12/1/2021 TO 12/31/2021

ACCOUNT	BEGIN BALANCE	REVENUES	EXPENDITURES	END BALANCE
1000 GENERAL	\$13,451,228.86	\$2,391,344.87	\$4,393,260.85	\$11,449,312.88
1001 GENERAL RESERVE FUND	\$11,953,540.20	\$2,001.63	\$40.03	\$11,955,501.80
1002 EMPLOYEE INSURANCE	\$3,212,060.86	\$457,528.05	\$658,082.20	\$3,011,506.71
1005 CORONAVIRUS RELIEF FUND	\$0.00	\$0.00	\$0.00	\$0.00
1800 FLEX SPENDING	\$43,989.94	\$33,924.20	\$26,421.22	\$51,492.92
1825 ANIMAL SHELTER PROJECTS FUN	\$33,776.85	\$1,359.58	\$0.17	\$35,136.26
2000 ROAD	\$5,873,092.56	\$1,301,727.51	\$1,487,036.68	\$5,687,783.39
2003 ADD'L FUEL TAX ACT 416-2019	\$498,082.32	\$42,692.44	\$37,320.32	\$503,454.44
3000 TREASURER'S AUTOMATION	\$219,421.10	\$57.24	\$16,242.48	\$203,235.86
3001 COLLECTOR'S AUTOMATION	\$493,208.02	\$256.18	\$75,188.67	\$418,275.53
3002 CIRCUIT COURT AUTOMATION	\$135,283.77	\$2,324.76	\$8,753.96	\$128,854.57
3004 ASSESSOR'S AMENDMENT 79 FUN	\$243,629.20	\$61.36	\$9,793.93	\$233,896.63
3005 COUNTY CLERK'S COST	\$741,159.02	\$9,857.42	\$4,246.17	\$746,770.27
3006 RECORDER'S COST	\$1,000,000.00	\$171,323.20	\$171,323.20	\$1,000,000.00
3008 COUNTY LIBRARY	\$1,719,515.24	\$302,749.96	\$216,020.16	\$1,806,245.04
3010 COUNTY CLERK OPERATING	\$37,563.82	\$339.29	\$346.09	\$37,557.02
3012 CHILD SUPPORT COST	\$10,806.82	\$322.67	\$6.45	\$11,123.04
3014 COMMUNICATION FACILITY/EQUIP	\$294,340.89	\$25,224.05	\$106,656.73	\$212,908.21
3017 JAIL OPERATION & MAINTENANCE	\$4,952,750.44	\$1,660,120.97	\$2,313,986.21	\$4,298,885.20
3019 BOATING SAFETY	\$33,206.62	\$8.22	\$2,427.72	\$30,787.12
3020 EMERGENCY 9-1-1	\$329,744.70	\$22,822.17	\$45,094.56	\$307,472.31
3028 ADULT DRUG COURT	\$27,180.25	\$2,958.99	\$59.18	\$30,080.06
3031 CIRCUIT COURT JUVENILE DIVISIO	\$5,506.18	\$169.16	\$34.16	\$5,641.18
3032 JUVENILE COURT REPRESENTATI	\$4,230.57	\$101.03	\$2.02	\$4,329.58
3039 CIRCUIT CLERK COMMISSIONER F	\$389.27	\$0.10	\$0.00	\$389.37
3042 ASSESSOR'S LATE ASSESSMENT F	\$31,645.43	\$1,628.85	\$0.00	\$33,274.28
3046 AMERICAN RESCUE PLAN ACT	\$17,611,647.42	\$5,659.18	\$42,552.99	\$17,574,753.61
3075 CSU FUND	\$77,638.72	\$19.22	\$0.38	\$77,657.56
3400 FEMA	\$0.00	\$0.00	\$0.00	\$0.00
3401 HIV CLINIC	\$160,323.60	\$1,586.20	\$17,885.98	\$144,023.82
3402 LAW LIBRARY	\$401,301.65	\$8,857.00	\$10,239.98	\$399,918.67
3404 DRUG ENFORCEMENT - STATE	\$22,613.67	\$1,963.32	\$39.27	\$24,537.72
3405 DRUG ENFORCEMENT - FEDERAL	\$50,569.00	\$12.54	\$631.87	\$49,949.67
3406 DRUG COURT PROGRAM FUND	\$210,016.37	\$51.98	\$1.04	\$210,067.31
3501 HIDTA	\$0.00	\$0.00	\$0.00	\$0.00
3503 RURAL COMMUNITY GRANT	\$432,164.87	\$0.00	\$518.80	\$431,646.07
3510 JDC GRANT FUND	\$30,576.83	\$0.00	\$220.00	\$30,356.83
3511 DEM GRANT FUND	\$111,362.95	\$2,365.00	\$254,836.08	(\$141,108.13)
3512 ENVIRONMENTAL AFFAIRS GRANT	\$0.00	\$0.00	\$0.00	\$0.00
3513 DRUG COURT GRANT FUND	(\$2,226.18)	\$26,823.22	\$29,196.98	(\$4,599.94)
3514 LAW ENFORCEMENT GRANT FUND	\$95,990.94	\$0.00	\$99,221.10	(\$3,230.16)
3515 ANIMAL SHELTER GRANT FUND	\$5,128.27	\$0.00	\$905.14	\$4,223.13
3516 ANIMAL SHELTER PROJECTS FUN	\$0.00	\$0.00	\$0.00	\$0.00
3517 JUVENILE COURT GRANT FUND	\$790.31	\$0.00	\$0.00	\$790.31
3518 AR HERITAGE PRESERVATION FU	\$0.00	\$0.00	\$0.00	\$0.00
3519 AOC JUVENILE COURT GRANT	\$5,372.43	\$0.00	\$739.42	\$4,633.01
3525 EMERGENCY RENTAL ASSISTANC	\$1,637,356.59	\$43,641.28	\$1,656,754.32	\$24,243.55
3526 RENTAL ASSISTANCE - ERA 2 GRA	\$2,270,971.44	\$562.10	\$626,370.75	\$1,645,162.79
3550 CRISIS STABILIZATION UNIT GRAN	\$1,418.36	\$0.35	\$0.00	\$1,418.71
3999 COURT SECURITY GRANT	\$0.00	\$0.00	\$0.00	\$0.00
4800 RADIO SYSTEM SALES TAX	\$10,836,365.47	\$2,683.19	\$15,525.88	\$10,823,522.78
Sub-Total	\$79,304,735.64	\$6,525,128.48	\$12,327,983.14	\$73,501,880.98

ACCOUNT	BEGIN BALANCE	REVENUES	EXPENDITURES	END BALANCE
6000 TREASURER'S COMMISSION	\$2,196,665.47	\$159,037.37	\$0.00	\$2,355,702.84
6002 COLLECTOR'S UNAPPORTIONED	\$21,569,785.11	\$657,119.49	\$9,302,597.89	\$12,924,306.71
6003 PROPERTY TAX RELIEF	\$646,378.51	\$148,682.30	\$795,060.81	\$0.00
6004 DELINQUENT PERSONAL TAX	\$0.00	\$1,366,972.39	\$1,366,972.39	\$0.00
6005 DELINQUENT REAL TAXES	\$0.00	\$2,613,013.34	\$2,613,013.34	\$0.00
6006 TIMBER TAX	\$0.00	\$3,170.31	\$3,170.31	\$0.00
6008 STATE LAND SALES	\$0.00	\$26,663.76	\$26,663.76	\$0.00
6010 ADMIN JUSTICE	\$0.00	\$51,449.77	\$51,449.77	\$0.00
6011 INTEREST	\$0.00	\$59,612.03	\$29,996.98	\$29,615.05
6013 COMMON SCHOOL	\$11,370.89	\$2.81	\$0.00	\$11,373.70
6016 COUNTY FIRE PROTECTION PREM	\$0.00	\$65,397.98	\$65,397.98	\$0.00
6017 COUNTY SHERIFF'S OFFICE FUND	\$530.82	\$392.89	\$538.68	\$385.03
6406 BOSTON MOUNTAIN SOLID WASTE	\$812.03	\$0.20	\$0.00	\$812.23
6425 HAZMAT	\$0.00	\$0.00	\$0.00	\$0.00
6475 ESCHEATED ESTATES	\$2,149.14	\$0.00	\$0.00	\$2,149.14
6498 PAYROLL	\$0.00	\$2,475,631.84	\$2,475,631.84	\$0.00
6499 PAYROLL CLEARING	\$0.00	\$2,377,634.70	\$2,377,634.70	\$0.00
6550 MORROW FIRE DUES	\$0.00	\$1,167.53	\$1,167.53	\$0.00
6551 WHEELER FIRE DUES	\$0.00	\$3,077.39	\$3,077.39	\$0.00
6552 ROUND MOUNTAIN FIRE DUES	\$0.00	\$4,917.34	\$4,917.34	\$0.00
6553 NOB HILL FIRE DUES	\$0.00	\$7,364.44	\$7,364.44	\$0.00
6554 GOSHEN FIRE DUES	\$0.00	\$11,750.00	\$11,750.00	\$0.00
6555 PGROVE/FARM FIRE DUES	\$0.00	\$8,106.22	\$8,106.22	\$0.00
6556 LINCOLN FIRE DUES	\$0.00	\$6,479.64	\$6,479.64	\$0.00
6557 WEDINGTON FIRE DUES	\$0.00	\$4,660.85	\$4,660.85	\$0.00
6558 STRICKLER FIRE DUES	\$0.00	\$1,429.88	\$1,429.88	\$0.00
6559 WHITEHOUSE FIRE DUES	\$0.00	\$1,051.51	\$225.15	\$826.36
6560 WEST FORK FIRE DUES	\$0.00	\$7,345.88	\$2,400.90	\$4,944.98
6601 CITY OF FAYETTEVILLE	\$0.00	\$391,603.72	\$391,603.72	\$0.00
6602 CITY OF SPRINGDALE	\$0.00	\$416,899.23	\$416,899.23	\$0.00
6603 CITY OF PRAIRIE GROVE	\$0.00	\$29,446.25	\$29,446.25	\$0.00
6604 CITY OF WEST FORK	\$0.00	\$6,829.62	\$6,829.62	\$0.00
6605 CITY OF LINCOLN	\$0.00	\$6,953.85	\$6,953.85	\$0.00
6606 CITY OF WINSLOW	\$0.00	\$498.38	\$498.38	\$0.00
6607 CITY OF TONTITOWN	\$0.00	\$34,595.29	\$34,595.29	\$0.00
6608 CITY OF FARMINGTON	\$0.00	\$33,172.34	\$33,172.34	\$0.00
6609 CITY OF GREENLAND	\$0.00	\$2,501.97	\$2,501.97	\$0.00
6610 CITY OF ELKINS	\$0.00	\$12,856.07	\$12,856.07	\$0.00
6611 CITY OF ELM SPRINGS	\$0.00	\$10,610.92	\$10,610.92	\$0.00
6612 CITY OF JOHNSON	\$0.00	\$38,431.69	\$38,431.69	\$0.00
6613 CITY OF GOSHEN	\$0.00	\$9,545.85	\$9,545.85	\$0.00
6614 FAYETTEVILLE LIBRARY	\$0.00	\$372,262.68	\$372,262.68	\$0.00
6701 FAYETTEVILLE SCHOOL DISTRICT	\$0.00	\$4,926,848.43	\$4,926,848.43	\$0.00
6706 FARMINGTON SCHOOL DISTRICT	\$0.00	\$436,021.94	\$436,021.94	\$0.00
6710 ELKINS SCHOOL DISTRICT	\$0.00	\$199,123.40	\$199,123.40	\$0.00
6714 WEST FORK SCHOOL DISTRICT	\$0.00	\$138,340.99	\$138,340.99	\$0.00
6721 SILOAM SPRINGS SCHOOL DISTRI	\$0.00	\$49,761.43	\$49,761.43	\$0.00
6723 PRAIRIE GROVE SCHOOL DISTRICT	\$0.00	\$414,989.64	\$414,989.64	\$0.00
6748 LINCOLN SCHOOL DISTRICT	\$0.00	\$223,053.99	\$223,053.99	\$0.00
6750 SPRINGDALE SCHOOL DISTRICT	\$0.00	\$3,646,829.09	\$3,646,829.09	\$0.00
6795 GREENLAND SCHOOL DISTRICT	\$0.00	\$189,766.57	\$189,766.57	\$0.00
6801 RUPPLE IMPROVEMENT DISTRICT	\$0.00	\$3,824.12	\$3,824.12	\$0.00
6803 HOMESTEAD IMP DISTRICT	\$0.00	\$2,109.29	\$2,109.29	\$0.00
6805 BEL CLAIRE IMP DISTRICT	\$0.00	\$3,557.96	\$3,557.96	\$0.00
6840 FAYETTEVILLE TIF DISTRICT	\$0.00	\$23,754.32	\$23,754.32	\$0.00

ACCOUNT	BEGIN BALANCE	REVENUES	EXPENDITURES	END BALANCE
Sub-Total	\$24,427,691.97	\$21,686,320.89	\$30,783,896.82	\$15,330,116.04
Grand Total	\$103,732,427.61	\$28,211,449.37	\$43,111,879.96	\$88,831,997.02

TREASURER'S FINANCIAL SUMMARY

1/1/2021 TO 12/31/2021

ACCOUNT	BEGIN BALANCE	REVENUES	EXPENDITURES	END BALANCE
1000 GENERAL	\$10,085,795.26	\$39,929,896.26	\$38,566,378.64	\$11,449,312.88
1001 GENERAL RESERVE FUND	\$4,500,531.22	\$7,455,223.93	\$253.35	\$11,955,501.80
1002 EMPLOYEE INSURANCE	\$3,049,708.83	\$5,277,531.09	\$5,315,733.21	\$3,011,506.71
1005 CORONAVIRUS RELIEF FUND	\$4,549,991.65	\$17,392.79	\$4,567,384.44	\$0.00
1800 FLEX SPENDING	\$23,597.34	\$292,202.75	\$264,307.17	\$51,492.92
1825 ANIMAL SHELTER PROJECTS FUN	\$0.00	\$59,857.12	\$24,720.86	\$35,136.26
2000 ROAD	\$2,733,581.81	\$13,607,536.01	\$10,653,334.43	\$5,687,783.39
2003 ADD'L FUEL TAX ACT 416-2019	\$62,652.32	\$491,304.58	\$50,502.46	\$503,454.44
3000 TREASURER'S AUTOMATION	\$187,662.38	\$141,976.48	\$126,403.00	\$203,235.86
3001 COLLECTOR'S AUTOMATION	\$524,238.03	\$384,122.26	\$490,084.76	\$418,275.53
3002 CIRCUIT COURT AUTOMATION	\$161,245.81	\$31,521.89	\$63,913.13	\$128,854.57
3004 ASSESSOR'S AMENDMENT 79 FUN	\$190,569.77	\$66,211.52	\$22,884.66	\$233,896.63
3005 COUNTY CLERK'S COST	\$677,927.04	\$125,774.85	\$56,931.62	\$746,770.27
3006 RECORDER'S COST	\$1,000,000.00	\$2,197,901.42	\$2,197,901.42	\$1,000,000.00
3008 COUNTY LIBRARY	\$1,558,223.94	\$2,907,384.37	\$2,659,363.27	\$1,806,245.04
3010 COUNTY CLERK OPERATING	\$34,918.24	\$4,543.24	\$1,904.46	\$37,557.02
3012 CHILD SUPPORT COST	\$10,483.44	\$11,346.49	\$10,706.89	\$11,123.04
3014 COMMUNICATION FACILITY/EQUIP	\$320,811.98	\$256,707.39	\$364,611.16	\$212,908.21
3017 JAIL OPERATION & MAINTENANCE	\$955,598.08	\$21,505,359.17	\$18,162,072.05	\$4,298,885.20
3019 BOATING SAFETY	\$26,009.21	\$12,080.90	\$7,302.99	\$30,787.12
3020 EMERGENCY 9-1-1	\$402,987.12	\$430,304.69	\$525,819.50	\$307,472.31
3028 ADULT DRUG COURT	\$29,004.07	\$30,684.11	\$29,608.12	\$30,080.06
3031 CIRCUIT COURT JUVENILE DIVISIO	\$7,813.56	\$1,981.92	\$4,154.30	\$5,641.18
3032 JUVENILE COURT REPRESENTATI	\$3,338.40	\$1,011.34	\$20.16	\$4,329.58
3039 CIRCUIT CLERK COMMISSIONER F	\$10,319.77	\$2,199.24	\$12,129.64	\$389.37
3042 ASSESSOR'S LATE ASSESSMENT F	\$13,805.53	\$19,468.75	\$0.00	\$33,274.28
3046 AMERICAN RESCUE PLAN ACT	\$0.00	\$23,270,801.04	\$5,696,047.43	\$17,574,753.61
3075 CSU FUND	\$77,246.09	\$419.62	\$8.15	\$77,657.56
3400 FEMA	\$0.00	\$0.00	\$0.00	\$0.00
3401 HIV CLINIC	\$133,354.67	\$192,156.52	\$181,487.37	\$144,023.82
3402 LAW LIBRARY	\$391,579.75	\$111,922.06	\$103,583.14	\$399,918.67
3404 DRUG ENFORCEMENT - STATE	\$23,421.68	\$6,948.55	\$5,832.51	\$24,537.72
3405 DRUG ENFORCEMENT - FEDERAL	\$28,709.26	\$39,285.00	\$18,044.59	\$49,949.67
3406 DRUG COURT PROGRAM FUND	\$205,084.24	\$5,082.35	\$99.28	\$210,067.31
3501 HIDTA	\$0.00	\$292,040.47	\$292,040.47	\$0.00
3503 RURAL COMMUNITY GRANT	\$3,571.01	\$501,732.59	\$73,657.53	\$431,646.07
3510 JDC GRANT FUND	\$28,230.37	\$31,167.00	\$29,040.54	\$30,356.83
3511 DEM GRANT FUND	\$101,093.09	\$1,237,191.79	\$1,479,393.01	(\$141,108.13)
3512 ENVIRONMENTAL AFFAIRS GRANT	\$0.00	\$0.00	\$0.00	\$0.00
3513 DRUG COURT GRANT FUND	(\$7,226.56)	\$320,200.73	\$317,574.11	(\$4,599.94)
3514 LAW ENFORCEMENT GRANT FUND	\$100,180.44	\$28,461.00	\$131,871.60	(\$3,230.16)
3515 ANIMAL SHELTER GRANT FUND	\$114.41	\$22,244.00	\$18,135.28	\$4,223.13
3516 ANIMAL SHELTER PROJECTS FUN	\$49,050.20	\$1,331.12	\$50,381.32	\$0.00
3517 JUVENILE COURT GRANT FUND	\$790.31	\$0.00	\$0.00	\$790.31
3518 AR HERITAGE PRESERVATION FU	\$0.00	\$0.00	\$0.00	\$0.00
3519 AOC JUVENILE COURT GRANT	\$5,192.00	\$10,492.29	\$11,051.28	\$4,633.01
3525 EMERGENCY RENTAL ASSISTANC	\$0.00	\$9,555,090.01	\$9,530,846.46	\$24,243.55
3526 RENTAL ASSISTANCE - ERA 2 GRA	\$0.00	\$2,271,533.54	\$626,370.75	\$1,645,162.79
3550 CRISIS STABILIZATION UNIT GRAN	\$121,412.93	\$949,822.78	\$1,069,817.00	\$1,418.71
3999 COURT SECURITY GRANT	\$0.00	\$0.00	\$0.00	\$0.00
4800 RADIO SYSTEM SALES TAX	\$4,046,441.78	\$8,719,854.54	\$1,942,773.54	\$10,823,522.78
Sub-Total	\$36,429,060.47	\$142,829,301.56	\$105,756,481.05	\$73,501,880.98

ACCOUNT	BEGIN BALANCE	REVENUES	EXPENDITURES	END BALANCE
6000 TREASURER'S COMMISSION	\$2,050,253.17	\$2,355,702.84	\$2,050,253.17	\$2,355,702.84
6002 COLLECTOR'S UNAPPORTIONED	\$10,893,562.56	\$215,645,668.70	\$213,614,924.55	\$12,924,306.71
6003 PROPERTY TAX RELIEF	\$0.00	\$16,246,413.95	\$16,246,413.95	\$0.00
6004 DELINQUENT PERSONAL TAX	\$0.00	\$5,517,436.37	\$5,517,436.37	\$0.00
6005 DELINQUENT REAL TAXES	\$0.00	\$4,903,869.13	\$4,903,869.13	\$0.00
6006 TIMBER TAX	\$2,096.07	\$48,548.13	\$50,644.20	\$0.00
6008 STATE LAND SALES	\$0.00	\$595,754.45	\$595,754.45	\$0.00
6010 ADMIN JUSTICE	\$0.00	\$771,142.21	\$771,142.21	\$0.00
6011 INTEREST	\$33,001.71	\$351,040.92	\$354,427.58	\$29,615.05
6013 COMMON SCHOOL	\$6,961.62	\$129,164.57	\$124,752.49	\$11,373.70
6016 COUNTY FIRE PROTECTION PREM	\$0.00	\$235,902.14	\$235,902.14	\$0.00
6017 COUNTY SHERIFF'S OFFICE FUND	\$217.11	\$6,072.22	\$5,904.30	\$385.03
6406 BOSTON MOUNTAIN SOLID WASTE	\$807.93	\$4.41	\$0.11	\$812.23
6425 HAZMAT	\$0.00	\$23,122.35	\$23,122.35	\$0.00
6475 ESCHEATED ESTATES	\$24,085.40	\$0.00	\$21,936.26	\$2,149.14
6498 PAYROLL	\$0.00	\$21,681,943.67	\$21,681,943.67	\$0.00
6499 PAYROLL CLEARING	\$0.00	\$16,237,562.83	\$16,237,562.83	\$0.00
6550 MORROW FIRE DUES	\$1,003.27	\$12,493.28	\$13,496.55	\$0.00
6551 WHEELER FIRE DUES	\$2,583.94	\$40,575.08	\$43,159.02	\$0.00
6552 ROUND MOUNTAIN FIRE DUES	\$4,540.44	\$59,170.33	\$63,710.77	\$0.00
6553 NOB HILL FIRE DUES	\$5,331.94	\$91,370.91	\$96,702.85	\$0.00
6554 GOSHEN FIRE DUES	\$9,670.09	\$164,817.67	\$174,487.76	\$0.00
6555 PGROVE/FARM FIRE DUES	\$6,152.00	\$105,245.46	\$111,397.46	\$0.00
6556 LINCOLN FIRE DUES	\$4,252.08	\$73,770.97	\$78,023.05	\$0.00
6557 WEDINGTON FIRE DUES	\$3,503.55	\$61,441.41	\$64,944.96	\$0.00
6558 STRICKLER FIRE DUES	\$1,141.17	\$18,939.36	\$20,080.53	\$0.00
6559 WHITEHOUSE FIRE DUES	\$1,168.66	\$13,990.21	\$14,332.51	\$826.36
6560 WEST FORK FIRE DUES	\$7,168.53	\$85,141.30	\$87,364.85	\$4,944.98
6601 CITY OF FAYETTEVILLE	\$270,796.53	\$7,135,306.37	\$7,406,102.90	\$0.00
6602 CITY OF SPRINGDALE	\$285,116.02	\$7,388,651.05	\$7,673,767.07	\$0.00
6603 CITY OF PRAIRIE GROVE	\$20,847.67	\$562,245.64	\$583,093.31	\$0.00
6604 CITY OF WEST FORK	\$5,238.70	\$164,547.95	\$169,786.65	\$0.00
6605 CITY OF LINCOLN	\$5,337.84	\$144,538.23	\$149,876.07	\$0.00
6606 CITY OF WINSLOW	\$368.01	\$12,477.52	\$12,845.53	\$0.00
6607 CITY OF TONTITOWN	\$25,842.12	\$681,629.21	\$707,471.33	\$0.00
6608 CITY OF FARMINGTON	\$22,473.71	\$664,748.71	\$687,222.42	\$0.00
6609 CITY OF GREENLAND	\$1,873.67	\$58,750.79	\$60,624.46	\$0.00
6610 CITY OF ELKINS	\$8,241.33	\$248,535.03	\$256,776.36	\$0.00
6611 CITY OF ELM SPRINGS	\$8,039.65	\$230,403.25	\$238,442.90	\$0.00
6612 CITY OF JOHNSON	\$21,462.36	\$560,017.62	\$581,479.98	\$0.00
6613 CITY OF GOSHEN	\$7,906.60	\$215,270.77	\$223,177.37	\$0.00
6614 FAYETTEVILLE LIBRARY	\$257,723.54	\$6,792,515.17	\$7,050,238.71	\$0.00
6701 FAYETTEVILLE SCHOOL DISTRICT	\$3,407,628.08	\$88,387,682.34	\$91,795,310.42	\$0.00
6706 FARMINGTON SCHOOL DISTRICT	\$286,318.27	\$8,636,296.03	\$8,922,614.30	\$0.00
6710 ELKINS SCHOOL DISTRICT	\$120,906.23	\$3,668,611.36	\$3,789,517.59	\$0.00
6714 WEST FORK SCHOOL DISTRICT	\$98,180.93	\$2,993,597.09	\$3,091,778.02	\$0.00
6721 SILOAM SPRINGS SCHOOL DISTRI	\$30,612.06	\$821,561.23	\$852,173.29	\$0.00
6723 PRAIRIE GROVE SCHOOL DISTRIC	\$264,213.00	\$8,087,715.08	\$8,351,928.08	\$0.00
6748 LINCOLN SCHOOL DISTRICT	\$122,530.02	\$3,693,442.02	\$3,815,972.04	\$0.00
6750 SPRINGDALE SCHOOL DISTRICT	\$2,485,250.73	\$66,201,782.71	\$68,687,033.44	\$0.00
6795 GREENLAND SCHOOL DISTRICT	\$123,600.01	\$3,820,757.23	\$3,944,357.24	\$0.00
6801 RUPPLE IMPROVEMENT DISTRICT	\$3,524.27	\$59,014.92	\$62,539.19	\$0.00
6803 HOMESTEAD IMP DISTRICT	\$1,767.59	\$28,947.95	\$30,715.54	\$0.00
6805 BEL CLAIRE IMP DISTRICT	\$2,633.61	\$44,100.95	\$46,734.56	\$0.00
6840 FAYETTEVILLE TIF DISTRICT	\$14,712.35	\$423,934.12	\$438,646.47	\$0.00

ACCOUNT	BEGIN BALANCE	REVENUES	EXPENDITURES	END BALANCE
Sub-Total	\$20,960,646.14	\$497,203,385.21	\$502,833,915.31	\$15,330,116.04
Grand Total	\$57,389,706.61	\$640,032,686.77	\$608,590,396.36	\$88,831,997.02

County General Fund - Property Taxes Received

	2017	2018	2019	2020	2021
April	213,042.43	257,528.98	237,357.58	306,004.69	281,977.23
May	1,689,435.98	4,387,432.01	4,988,406.17	4,256,833.76	4,991,858.41
June	2,729,888.39	305,860.38	496,908.43	183,710.42	1,161,239.71
July	320,352.94	372,554.55	397,472.91	961,015.55	813,386.64
August	265,030.14	235,060.60	308,655.27	712,276.95	447,673.17
September	472,501.17	448,758.91	362,273.71	482,962.50	510,146.58
October	1,238,530.23	1,114,490.63	1,532,247.00	1,496,773.22	1,657,968.56
November	4,128,876.97	4,298,177.47	5,103,775.85	5,358,656.67	5,475,556.00
December	994,391.61	995,214.26	1,202,637.25	1,041,605.15	1,031,998.33
	12,052,049.86	12,415,077.79	14,629,734.17	14,799,838.91	16,371,804.63
Projection	11,825,000.00	12,000,000.00	14,200,000.00	14,575,000.00	15,850,000.00
Millage Rate	3.9	3.9	4.4	4.4	4.4

Bobby Hill, Washington County Treasurer
12/31/2021

ONE-CENT SALES TAX - WASHINGTON COUNTY SHARE

MONTH	2016	2017	2018	2019	2020	2021	Current Month Over/Under Last Year	Current Month % Over/Under Last Year
JANUARY	\$ 550,868.35	\$ 591,049.87	\$ 594,311.53	\$ 639,560.50	\$ 685,952.12	\$ 740,391.15	54,439.03	7.94%
FEBRUARY	\$ 634,522.78	\$ 657,693.76	\$ 699,585.37	\$ 707,337.68	\$ 764,489.01	\$ 825,759.39	61,270.38	8.01%
MARCH	\$ 497,355.57	\$ 563,796.75	\$ 571,126.42	\$ 598,031.36	\$ 627,295.40	\$ 726,766.81	99,471.41	15.86%
APRIL	\$ 575,480.83	\$ 560,307.27	\$ 573,905.69	\$ 575,776.77	\$ 647,641.27	\$ 646,690.10	(951.17)	-0.15%
MAY	\$ 560,163.04	\$ 620,561.37	\$ 668,308.40	\$ 663,490.58	\$ 693,565.06	\$ 912,790.56	219,225.50	31.61%
JUNE	\$ 542,093.69	\$ 582,114.57	\$ 634,192.23	\$ 660,364.09	\$ 655,718.92	\$ 833,980.13	178,261.21	27.19%
JULY	\$ 594,061.54	\$ 645,929.51	\$ 671,785.93	\$ 676,470.05	\$ 705,048.88	\$ 831,610.96	126,562.08	17.95%
AUGUST	\$ 573,182.38	\$ 628,097.95	\$ 674,315.22	\$ 669,032.23	\$ 759,750.52	\$ 818,088.75	58,338.23	7.68%
SEPTEMBER	\$ 610,951.54	\$ 618,556.85	\$ 650,522.82	\$ 681,018.91	\$ 754,190.32	\$ 853,399.82	99,209.50	13.15%
OCTOBER	\$ 600,200.52	\$ 628,727.96	\$ 666,705.32	\$ 708,672.81	\$ 774,840.34	\$ 782,986.04	8,145.70	1.05%
NOVEMBER	\$ 581,096.92	\$ 622,960.44	\$ 651,848.88	\$ 689,745.13	\$ 761,836.91	\$ 777,284.46	15,447.55	2.03%
DECEMBER	\$ 590,796.20	\$ 605,076.44	\$ 641,516.71	\$ 671,569.35	\$ 745,176.21	\$ 755,195.58	10,019.37	1.34%
TOTAL	\$ 6,910,773.36	\$ 7,324,872.74	\$ 7,698,124.52	\$ 7,941,069.46	\$ 8,575,504.96	\$ 9,504,943.75	\$ 929,438.79	10.84%
Projection	\$6,607,000.00	\$6,982,590.00	\$7,500,000.00	\$7,777,500.00	\$8,145,000.00	\$7,363,000.00		
% Increase (Decrease) Over Prior Year	4.78%	5.99%	5.10%	3.16%	7.99%			

Bobby Hill - Washington County Treasurer

QUARTER-CENT SALES TAX - WASHINGTON COUNTY JAIL

MONTH	2016	2017	2018	2019	2020	2021	Current Month Over/Under Last Year	Current Month % Over/Under Last Year
JANUARY	\$ 748,742.18	\$ 803,357.04	\$ 807,790.30	\$ 869,292.85	\$ 932,348.51	\$ 1,006,342.22	\$ 73,993.71	7.94%
FEBRUARY	\$ 862,445.56	\$ 893,939.65	\$ 950,878.87	\$ 961,415.84	\$ 1,039,096.12	\$ 1,122,375.04	\$ 83,278.92	8.01%
MARCH	\$ 676,007.43	\$ 766,314.50	\$ 776,277.01	\$ 812,846.30	\$ 852,622.09	\$ 987,823.98	\$ 135,201.89	15.86%
APRIL	\$ 782,195.55	\$ 761,571.59	\$ 780,054.62	\$ 782,597.79	\$ 880,276.27	\$ 878,983.44	\$ (1,292.83)	-0.15%
MAY	\$ 761,375.56	\$ 843,469.17	\$ 908,367.10	\$ 901,818.71	\$ 942,696.04	\$ 1,240,668.24	\$ 297,972.20	31.61%
JUNE	\$ 736,815.63	\$ 791,212.15	\$ 861,996.28	\$ 897,569.16	\$ 891,255.45	\$ 1,133,548.69	\$ 242,293.24	27.19%
JULY	\$ 807,450.51	\$ 877,949.63	\$ 913,093.78	\$ 919,460.45	\$ 958,304.89	\$ 1,130,328.51	\$ 172,023.62	17.95%
AUGUST	\$ 779,071.48	\$ 853,712.92	\$ 916,531.60	\$ 909,350.93	\$ 1,032,655.55	\$ 1,111,949.08	\$ 79,293.53	7.68%
SEPTEMBER	\$ 830,407.46	\$ 840,744.62	\$ 884,192.89	\$ 925,643.27	\$ 1,025,098.11	\$ 1,159,944.01	\$ 134,845.90	13.15%
OCTOBER	\$ 815,794.64	\$ 854,569.22	\$ 906,188.19	\$ 963,230.55	\$ 1,053,165.69	\$ 1,188,443.34	\$ 135,277.65	12.84%
NOVEMBER	\$ 789,828.96	\$ 846,730.01	\$ 885,995.26	\$ 937,503.99	\$ 1,035,491.38	\$ 1,179,789.30	\$ 144,297.92	13.94%
DECEMBER	\$ 803,012.25	\$ 822,422.00	\$ 871,951.74	\$ 912,799.40	\$ 1,012,846.10	\$ 1,146,262.03	\$ 133,415.93	13.17%
TOTAL	\$ 9,393,147.21	\$ 9,955,992.50	\$ 10,463,317.64	\$ 10,793,529.24	\$ 11,655,856.20	\$ 13,286,457.88	\$ 1,630,601.68	13.99%
Projection	\$ 8,870,000.00	\$ 9,515,000.00	\$ 10,100,000.00	\$ 10,475,000.00	\$ 11,075,000.00	\$ 11,400,000.00		
% Increase (Decrease) Over Prior Year	4.81%	5.99%	5.10%	3.16%	7.99%			

LOCAL DISTRIBUTION - SALES TAX - 1.25% - WASHINGTON COUNTY

	2021 December (October)	Compared to 2020
Total Distribution	5,908,130.66	13.63%
Other General Merchandise Stores	974,291.25	5.93%
Building Material/Supply Stores	369,235.51	5.14%
Sporting Goods/Hobby/Musical Instrument	98,782.88	13.25%
Grocery Stores	311,526.94	24.90%
E-Shopping and Mail-Order Houses	319,313.18	6.66%
Full-Service Restaurants	279,133.73	7.91%
Restaurants and other eating places	230,731.68	50.27%
Electronics and Appliance Stores	225,551.40	55.78%
Drinking Places (Alcohol)	14,558.41	134.86%
Liquor, Beer, Wine Stores	81,995.05	-3.10%
Clothing Stores	121,247.33	33.41%
Other Misc Store Retailers	94,542.19	9.96%

	2020 December (October) *
Total Distribution	5,199,384.02
Other General Merchandise Stores	919,727.22
Building Material/Supply Stores	351,180.01
Sporting Goods/Hobby/Musical Instrument	87,229.25
Grocery Stores	249,424.80
E-Shopping and Mail-Order Houses	299,367.84
Full-Service Restaurants	258,660.82
Restaurants and other eating places	153,539.95
Electronics and Appliance Stores	144,790.05
Drinking Places (Alcohol)	6,198.84
Liquor, Beer, Wine Stores	84,621.86
Clothing Stores	90,886.49
Other Misc Store Retailers	85,975.63

* DATA DOES NOT INCLUDE THE 1/4-CENT RADIO SALES TAX

HALF-CENT STATE SALES TAX - WASHINGTON COUNTY ROAD

MONTH	2016	2017	2018	2019	2020	2021	Current Month Over/Under Last Year	Current Month % Over/Under Last Year
JANUARY	\$ 112,485.66	\$ 127,662.71	\$ 142,638.93	\$ 146,170.98	\$ 152,597.85	\$ 151,039.58	\$ (1,558.27)	-1.02%
FEBRUARY	\$ 120,265.33	\$ 129,891.45	\$ 134,231.52	\$ 141,207.60	\$ 152,702.47	\$ 156,115.30	\$ 3,412.83	2.24%
MARCH	\$ 109,104.83	\$ 116,372.71	\$ 124,818.42	\$ 130,525.29	\$ 132,709.32	\$ 143,666.58	\$ 10,957.26	7.18%
APRIL	\$ 119,761.46	\$ 126,957.07	\$ 132,348.65	\$ 140,763.67	\$ 143,056.26	\$ 153,417.24	\$ 10,360.98	6.79%
MAY	\$ 115,795.59	\$ 125,526.35	\$ 137,039.28	\$ 140,049.92	\$ 131,854.19	\$ 194,774.69	\$ 62,920.50	41.23%
JUNE	\$ 112,127.03	\$ 126,077.85	\$ 132,487.65	\$ 147,664.96	\$ 136,776.01	\$ 180,328.12	\$ 43,552.11	28.54%
JULY	\$ 119,908.88	\$ 132,195.23	\$ 140,320.10	\$ 145,675.38	\$ 148,858.40	\$ 168,634.52	\$ 19,776.12	12.96%
AUGUST	\$ 122,694.55	\$ 125,513.27	\$ 137,912.38	\$ 142,035.25	\$ 154,627.82	\$ 170,136.70	\$ 15,508.88	10.16%
SEPTEMBER	\$ 126,633.11	\$ 130,620.12	\$ 141,449.96	\$ 154,548.75	\$ 154,121.40	\$ 170,753.21	\$ 16,631.81	10.90%
OCTOBER	\$ 124,904.14	\$ 131,557.47	\$ 140,556.69	\$ 145,790.44	\$ 152,525.45	\$ 177,315.75	\$ 24,790.30	16.25%
NOVEMBER	\$ 123,750.85	\$ 125,454.20	\$ 134,449.34	\$ 146,731.61	\$ 156,599.73	\$ 185,751.47	\$ 29,151.74	19.10%
DECEMBER	\$ 117,672.65	\$ 122,782.89	\$ 138,605.24	\$ 145,818.02	\$ 144,054.46	\$ 177,263.01	\$ 33,208.55	21.76%
TOTAL	\$ 1,425,104.08	\$ 1,520,611.32	\$ 1,636,858.16	\$ 1,726,981.87	\$ 1,760,483.36	\$ 2,029,196.17	\$ 268,712.81	15.26%
Projection	\$ 1,300,000.00	\$ 1,420,000.00	\$ 1,480,000.00	\$ 1,650,000.00	\$ 1,770,000.00	\$ 1,750,000.00		
% Increase/Decrease Over Prior Year	4.32%	6.70%	7.64%	5.51%	1.94%	15.26%		

Bobby Hill - Washington County Treasurer

1002 Employee Insurance
December-21

Beginning Balance: \$3,212,060.86						
	Income			Expense		
	Current	Previous Month	YTD	Current	Previous Month	YTD
AR Blue Cross	\$ -	\$ -	\$ 183,865.20	\$ -	\$ -	\$ -
Employee Reimbursement	\$ 137.64	\$ 206.46	\$ 1,133.25	\$ -	\$ -	\$ -
Excess Commission Distribution - Treasurer	\$ -	\$ -	\$ 5,173.38	\$ -	\$ -	\$ -
Insurance - Retiree Payments	\$ 111,238.19	\$ 111,238.19	\$ 138,816.94	\$ -	\$ -	\$ 723.17
Insurance Premiums from Employees	\$ 129,983.05	\$ 84,873.84	\$ 1,146,668.68	\$ -	\$ -	\$ -
Insurance Contribution from County	\$ 307,560.00	\$ 307,560.00	\$ 3,695,846.00	\$ -	\$ -	\$ -
Life Insurance Premiums from Employees*	\$ 33,914.39	\$ 19,979.47	\$ 268,870.33	\$ 33,914.39	\$ 19,979.47	\$ 268,870.33
Life Insurance Contribution from County	\$ 7,238.00	\$ -	\$ 86,856.00	\$ -	\$ -	\$ -
Interest	\$ 819.58	\$ 999.55	\$ 17,097.60	\$ -	\$ -	\$ -
Benefitfocus	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,519.82
ACA-Centers for Medicare/Medicaid	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,838.22
Blue Administrative Expenses	\$ -	\$ -	\$ -	\$ 16,919.30	\$ 17,180.20	\$ 215,665.45
MASA	\$ -	\$ -	\$ -	\$ 1,073.79	\$ -	\$ 1,073.79
First Care North Mana Clinic	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Group Service Underwriters	\$ -	\$ -	\$ -	\$ -	\$ 33,327.86	\$ 417,306.08
IMWELL (PREMISE) Health	\$ -	\$ -	\$ -	\$ 18,565.23	\$ 16,024.03	\$ 194,434.41
KARAS Family Walkin Clinic	\$ -	\$ -	\$ -	\$ 16,866.60	\$ 6,821.38	\$ 27,750.55
Mutual Of Omaha Policy Holder Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
MCMAT Background Screening LLC	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Ozark Guidance Center	\$ -	\$ -	\$ -	\$ -	\$ 2,058.75	\$ 8,235.00
Reliastar Life Insurance Company	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Standard Insurance Company	\$ -	\$ -	\$ -	\$ 2,794.93	\$ 2,817.79	\$ 35,286.83
TC	\$ -	\$ -	\$ -	\$ 16.39	\$ 19.99	\$ 4,019.26
Transfer by Court Order	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
UAMS Family Medical Center	\$ -	\$ -	\$ -	\$ 4,333.00	\$ 1,328.00	\$ 19,221.01
UAMS Outpatient Therapy Clinic	\$ -	\$ -	\$ -	\$ -	\$ 989.40	\$ 2,446.30
United States Treasury	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Usable Mutual Insurance	\$ -	\$ -	\$ 628.50	\$ 597,512.96	\$ 248,348.09	\$ 4,378,152.82
Wageworks Inc.	\$ 551.59	\$ 551.59	\$ 3,309.54	\$ -	\$ 405.00	\$ 5,060.50
Wash Co FOP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total:	\$ 491,442.44	\$ 425,409.10	\$ 5,548,265.42	\$ 691,996.59	\$ 349,299.96	\$ 5,584,603.54
Ending Balance: \$3,011,506.71						

*goes into 1800 Flex Spending

1002 EMPLOYEE INSURANCE

Wednesday, December 1, 2021 TO Friday, December 31, 2021

<u>DATE</u>	<u>TYPE</u>	<u>CHECK #</u>	<u>NAME</u>	<u>INCOME</u>	<u>EXPENSE</u>	<u>FUND</u>	<u>MEMO</u>	<u>BALANCE</u>
11/30/2021			BEGINNING BALANCE	\$3,212,060.86				\$3,212,060.86
12/1/2021	T210066		TRANSFER FROM 1000 GENERAL	\$23,857.08		8301 INSURANCE PREMIUM		\$3,235,917.94
12/1/2021	T210066		TRANSFER FROM 2000 ROAD	\$6,060.96		8301 INSURANCE PREMIUM		\$3,241,978.90
12/1/2021	T210066		TRANSFER FROM 3000 TREASURER'S AUTOMATION	\$256.02		8301 INSURANCE PREMIUM		\$3,242,234.92
12/1/2021	T210066		TRANSFER FROM 3001 COLLECTOR'S AUTOMATION	\$328.38		8301 INSURANCE PREMIUM		\$3,242,563.30
12/1/2021	T210066		TRANSFER FROM 3006 RECORDER'S COST	\$709.81		8301 INSURANCE PREMIUM		\$3,243,273.11
12/1/2021	T210066		TRANSFER FROM 3008 COUNTY LIBRARY	\$328.38		8301 INSURANCE PREMIUM		\$3,243,601.49
12/1/2021	T210066		TRANSFER FROM 3017 JAIL OPERATION & MAINTENANCE	\$10,811.46		8301 INSURANCE PREMIUM		\$3,254,412.95
12/1/2021	T210066		TRANSFER FROM 3020 EMERGENCY 9-1-1	\$201.81		8301 INSURANCE PREMIUM		\$3,254,614.76
12/1/2021	T210066		TRANSFER FROM 3401 HIV CLINIC	\$153.10		8301 INSURANCE PREMIUM		\$3,254,767.86
12/2/2021	T		TR FROM 6011 INTEREST	\$819.58		7501 INTEREST INCOME	Checking Interest through 11/30/2021	\$3,255,587.44
12/2/2021	T210069		TRANSFER FROM 1000 GENERAL	\$27.50		8301 INSURANCE PREMIUM		\$3,255,614.94
12/2/2021	T210069		TRANSFER FROM 1000 GENERAL	\$932.00		8301 INSURANCE PREMIUM		\$3,256,546.94
12/2/2021	T210069		TRANSFER FROM 1000 GENERAL	\$3,728.00		8301 INSURANCE PREMIUM		\$3,260,274.94
12/2/2021	T210069		TRANSFER FROM 1000 GENERAL	\$2,330.00		8301 INSURANCE PREMIUM		\$3,262,604.94
12/2/2021	T210069		TRANSFER FROM 1000 GENERAL	\$466.00		8301 INSURANCE PREMIUM		\$3,263,070.94
12/2/2021	T210069		TRANSFER FROM 1000 GENERAL	\$5,592.00		8301 INSURANCE PREMIUM		\$3,268,662.94
12/2/2021	T210069		TRANSFER FROM 1000 GENERAL	\$1,864.00		8301 INSURANCE PREMIUM		\$3,270,526.94
12/2/2021	T210069		TRANSFER FROM 1000 GENERAL	\$932.00		8301 INSURANCE PREMIUM		\$3,271,458.94
12/2/2021	T210069		TRANSFER FROM 1000 GENERAL	\$1,398.00		8301 INSURANCE PREMIUM		\$3,272,856.94
12/2/2021	T210069		TRANSFER FROM 1000 GENERAL	\$2,330.00		8301 INSURANCE PREMIUM		\$3,275,186.94
12/2/2021	T210069		TRANSFER FROM 1000 GENERAL	\$44.00		8301 INSURANCE PREMIUM		\$3,275,230.94
12/2/2021	T210069		TRANSFER FROM 1000 GENERAL	\$3,728.00		8301 INSURANCE PREMIUM		\$3,278,958.94
12/2/2021	T210069		TRANSFER FROM 1000 GENERAL	\$88.00		8301 INSURANCE PREMIUM		\$3,279,046.94
12/2/2021	T210069		TRANSFER FROM 1000 GENERAL	\$10,252.00		8301 INSURANCE PREMIUM		\$3,289,298.94
12/2/2021	T210069		TRANSFER FROM 1000 GENERAL	\$1,165.00		8301 INSURANCE PREMIUM		\$3,290,463.94
12/2/2021	T210069		TRANSFER FROM 1000 GENERAL	\$1,864.00		8301 INSURANCE PREMIUM		\$3,292,327.94
12/2/2021	T210069		TRANSFER FROM 1000 GENERAL	\$932.00		8301 INSURANCE PREMIUM		\$3,293,259.94
12/2/2021	T210069		TRANSFER FROM 1000 GENERAL	\$932.00		8301 INSURANCE PREMIUM		\$3,294,191.94
12/2/2021	T210069		TRANSFER FROM 1000 GENERAL	\$88.00		8301 INSURANCE PREMIUM		\$3,294,279.94
12/2/2021	T210069		TRANSFER FROM 1000 GENERAL	\$1,864.00		8301 INSURANCE PREMIUM		\$3,296,143.94
12/2/2021	T210069		TRANSFER FROM 1000 GENERAL	\$17,242.00		8301 INSURANCE PREMIUM		\$3,313,385.94
12/2/2021	T210069		TRANSFER FROM 1000 GENERAL	\$8,854.00		8301 INSURANCE PREMIUM		\$3,322,239.94
12/2/2021	T210069		TRANSFER FROM 1000 GENERAL	\$10,718.00		8301 INSURANCE PREMIUM		\$3,332,957.94
12/2/2021	T210069		TRANSFER FROM 1000 GENERAL	\$56,852.00		8301 INSURANCE PREMIUM		\$3,389,809.94
12/2/2021	T210069		TRANSFER FROM 1000 GENERAL	\$9,320.00		8301 INSURANCE PREMIUM		\$3,399,129.94

<u>DATE</u>	<u>TYPE</u>	<u>CHECK #</u>	<u>NAME</u>	<u>INCOME</u>	<u>EXPENSE</u>	<u>FUND</u>	<u>MEMO</u>	<u>BALANCE</u>
12/2/2021	T210069		TRANSFER FROM 1000 GENERAL	\$4,194.00		8301 INSURANCE PREMIUM		\$3,403,323.94
12/2/2021	T210069		TRANSFER FROM 1000 GENERAL	\$3,728.00		8301 INSURANCE PREMIUM		\$3,407,051.94
12/2/2021	T210069		TRANSFER FROM 1000 GENERAL	\$165.00		8301 INSURANCE PREMIUM		\$3,407,216.94
12/2/2021	T210069		TRANSFER FROM 1000 GENERAL	\$22.00		8301 INSURANCE PREMIUM		\$3,407,238.94
12/2/2021	T210069		TRANSFER FROM 1000 GENERAL	\$22.00		8301 INSURANCE PREMIUM		\$3,407,260.94
12/2/2021	T210069		TRANSFER FROM 1000 GENERAL	\$11.00		8301 INSURANCE PREMIUM		\$3,407,271.94
12/2/2021	T210069		TRANSFER FROM 1000 GENERAL	\$242.00		8301 INSURANCE PREMIUM		\$3,407,513.94
12/2/2021	T210069		TRANSFER FROM 1000 GENERAL	\$253.00		8301 INSURANCE PREMIUM		\$3,407,766.94
12/2/2021	T210069		TRANSFER FROM 1000 GENERAL	\$220.00		8301 INSURANCE PREMIUM		\$3,407,986.94
12/2/2021	T210069		TRANSFER FROM 1000 GENERAL	\$11.00		8301 INSURANCE PREMIUM		\$3,407,997.94
12/2/2021	T210069		TRANSFER FROM 1000 GENERAL	\$466.00		8301 INSURANCE PREMIUM		\$3,408,463.94
12/2/2021	T210069		TRANSFER FROM 1000 GENERAL	\$44.00		8301 INSURANCE PREMIUM		\$3,408,507.94
12/2/2021	T210069		TRANSFER FROM 1000 GENERAL	\$466.00		8301 INSURANCE PREMIUM		\$3,408,973.94
12/2/2021	T210069		TRANSFER FROM 1000 GENERAL	\$33.00		8301 INSURANCE PREMIUM		\$3,409,006.94
12/2/2021	T210069		TRANSFER FROM 1000 GENERAL	\$22.00		8301 INSURANCE PREMIUM		\$3,409,028.94
12/2/2021	T210069		TRANSFER FROM 1000 GENERAL	\$99.00		8301 INSURANCE PREMIUM		\$3,409,127.94
12/2/2021	T210069		TRANSFER FROM 1000 GENERAL	\$22.00		8301 INSURANCE PREMIUM		\$3,409,149.94
12/2/2021	T210069		TRANSFER FROM 1000 GENERAL	\$132.00		8301 INSURANCE PREMIUM		\$3,409,281.94
12/2/2021	T210069		TRANSFER FROM 1000 GENERAL	\$55.00		8301 INSURANCE PREMIUM		\$3,409,336.94
12/2/2021	T210069		TRANSFER FROM 1000 GENERAL	\$932.00		8301 INSURANCE PREMIUM		\$3,410,268.94
12/2/2021	T210069		TRANSFER FROM 1000 GENERAL	\$22.00		8301 INSURANCE PREMIUM		\$3,410,290.94
12/2/2021	T210069		TRANSFER FROM 1000 GENERAL	\$55.00		8301 INSURANCE PREMIUM		\$3,410,345.94
12/2/2021	T210069		TRANSFER FROM 1000 GENERAL	\$209.00		8301 INSURANCE PREMIUM		\$3,410,554.94
12/2/2021	T210069		TRANSFER FROM 1000 GENERAL	\$6,990.00		8301 INSURANCE PREMIUM		\$3,417,544.94
12/2/2021	T210069		TRANSFER FROM 1000 GENERAL	\$1,342.00		8301 INSURANCE PREMIUM		\$3,418,886.94
12/2/2021	T210069		TRANSFER FROM 1000 GENERAL	\$88.00		8301 INSURANCE PREMIUM		\$3,418,974.94
12/2/2021	T210069		TRANSFER FROM 1000 GENERAL	\$44.00		8301 INSURANCE PREMIUM		\$3,419,018.94
12/2/2021	T210069		TRANSFER FROM 1000 GENERAL	\$396.00		8301 INSURANCE PREMIUM		\$3,419,414.94
12/2/2021	T210069		TRANSFER FROM 2000 ROAD	\$984.50		8301 INSURANCE PREMIUM		\$3,420,399.44
12/2/2021	T210069		TRANSFER FROM 2000 ROAD	\$41,707.00		8301 INSURANCE PREMIUM		\$3,462,106.44
12/2/2021	T210069		TRANSFER FROM 3000 TREASURER'S AUTOMATION	\$932.00		8301 INSURANCE PREMIUM		\$3,463,038.44
12/2/2021	T210069		TRANSFER FROM 3000 TREASURER'S AUTOMATION	\$22.00		8301 INSURANCE PREMIUM		\$3,463,060.44
12/2/2021	T210069		TRANSFER FROM 3001 COLLECTOR'S AUTOMATION	\$44.00		8301 INSURANCE PREMIUM		\$3,463,104.44
12/2/2021	T210069		TRANSFER FROM 3001 COLLECTOR'S AUTOMATION	\$1,864.00		8301 INSURANCE PREMIUM		\$3,464,968.44
12/2/2021	T210069		TRANSFER FROM 3006 RECORDER'S COST	\$99.00		8301 INSURANCE PREMIUM		\$3,465,067.44
12/2/2021	T210069		TRANSFER FROM 3006 RECORDER'S COST	\$4,194.00		8301 INSURANCE PREMIUM		\$3,469,261.44
12/2/2021	T210069		TRANSFER FROM 3008 COUNTY LIBRARY	\$33.00		8301 INSURANCE PREMIUM		\$3,469,294.44
12/2/2021	T210069		TRANSFER FROM 3008 COUNTY LIBRARY	\$1,398.00		8301 INSURANCE PREMIUM		\$3,470,692.44

<u>DATE</u>	<u>TYPE</u>	<u>CHECK #</u>	<u>NAME</u>	<u>INCOME</u>	<u>EXPENSE</u>	<u>FUND</u>	<u>MEMO</u>	<u>BALANCE</u>
12/2/2021	T210069		TRANSFER FROM 3017 JAIL OPERATION & MAINTENANCE	\$932.00		8301 INSURANCE PREMIUM		\$3,471,624.44
12/2/2021	T210069		TRANSFER FROM 3017 JAIL OPERATION & MAINTENANCE	\$94,598.00		8301 INSURANCE PREMIUM		\$3,566,222.44
12/2/2021	T210069		TRANSFER FROM 3017 JAIL OPERATION & MAINTENANCE	\$2,233.00		8301 INSURANCE PREMIUM		\$3,568,455.44
12/2/2021	T210069		TRANSFER FROM 3017 JAIL OPERATION & MAINTENANCE	\$22.00		8301 INSURANCE PREMIUM		\$3,568,477.44
12/2/2021	T210069		TRANSFER FROM 3020 EMERGENCY 9-1-1	\$932.00		8301 INSURANCE PREMIUM		\$3,569,409.44
12/2/2021	T210069		TRANSFER FROM 3020 EMERGENCY 9-1-1	\$22.00		8301 INSURANCE PREMIUM		\$3,569,431.44
12/2/2021	T210069		TRANSFER FROM 3401 HIV CLINIC	\$22.00		8301 INSURANCE PREMIUM		\$3,569,453.44
12/2/2021	T210069		TRANSFER FROM 3401 HIV CLINIC	\$932.00		8301 INSURANCE PREMIUM		\$3,570,385.44
12/2/2021	TC		TRANSFER TO 6000 TREASURER'S COMMISSION		\$16.39	9905 TREASURER'S COMMISSION CHARGED	TC: CHECKING INTEREST THROUGH 11/30/2021	
\$3,570,369.05								
12/2/2021	2100684	13892	USABLE MUTUAL INSURANCE COMPANY		\$135,465.77	9901 WARRANTS PAID	12/2/2021	\$3,434,903.28
12/2/2021	2100687	65076	KARAS FAMILY WALKIN CLINIC		\$679.74	9901 WARRANTS PAID	MAY 2021	\$3,434,223.54
12/9/2021	2100709	13900	USABLE MUTUAL INSURANCE COMPANY		\$207,858.66	9901 WARRANTS PAID	12/9/2021	\$3,226,364.88
12/9/2021	2100715	65349	STANDARD INSURANCE COMPANY		\$2,794.93	9901 WARRANTS PAID	DEC 2021	\$3,223,569.95
12/14/2021	2100720	65400	KARAS FAMILY WALKIN CLINIC		\$1,297.39	9901 WARRANTS PAID	JUN 2021	\$3,222,272.56
12/14/2021	2100720	65400	KARAS FAMILY WALKIN CLINIC		\$657.04	9901 WARRANTS PAID	JUL 2021	\$3,221,615.52
12/14/2021	2100720	65400	KARAS FAMILY WALKIN CLINIC		\$1,374.90	9901 WARRANTS PAID	SEP 2021	\$3,220,240.62
12/14/2021	2100721	65409	PREMISE HEALTH SYSTEMS INC		\$18,565.23	9901 WARRANTS PAID	173286	\$3,201,675.39
12/15/2021	T210072		TRANSFER FROM 1000 GENERAL	\$23,370.85		8301 INSURANCE PREMIUM		\$3,225,046.24
12/15/2021	T210072		TRANSFER FROM 2000 ROAD	\$6,344.02		8301 INSURANCE PREMIUM		\$3,231,390.26
12/15/2021	T210072		TRANSFER FROM 3000 TREASURER'S AUTOMATION	\$256.02		8301 INSURANCE PREMIUM		\$3,231,646.28
12/15/2021	T210072		TRANSFER FROM 3001 COLLECTOR'S AUTOMATION	\$328.38		8301 INSURANCE PREMIUM		\$3,231,974.66
12/15/2021	T210072		TRANSFER FROM 3006 RECORDER'S COST	\$744.22		8301 INSURANCE PREMIUM		\$3,232,718.88
12/15/2021	T210072		TRANSFER FROM 3008 COUNTY LIBRARY	\$328.38		8301 INSURANCE PREMIUM		\$3,233,047.26
12/15/2021	T210072		TRANSFER FROM 3017 JAIL OPERATION & MAINTENANCE	\$10,969.35		8301 INSURANCE PREMIUM		\$3,244,016.61
12/15/2021	T210072		TRANSFER FROM 3020 EMERGENCY 9-1-1	\$201.81		8301 INSURANCE PREMIUM		\$3,244,218.42
12/15/2021	T210072		TRANSFER FROM 3401 HIV CLINIC	\$153.10		8301 INSURANCE PREMIUM		\$3,244,371.52
12/16/2021	2100738	13961	USABLE MUTUAL INSURANCE COMPANY		\$132,271.97	9901 WARRANTS PAID	12/16/2021	\$3,112,099.55
12/16/2021	2100740	65605	KARAS FAMILY WALKIN CLINIC		\$2,891.55	9901 WARRANTS PAID	NOVEMBER 2021	\$3,109,208.00
12/16/2021	2100740	65605	KARAS FAMILY WALKIN CLINIC		\$4,079.34	9901 WARRANTS PAID	OCTOBER 2021	\$3,105,128.66
12/16/2021	2100740	65605	KARAS FAMILY WALKIN CLINIC		\$3,796.16	9901 WARRANTS PAID	AUGUST 2021	\$3,101,332.50
12/20/2021	R1524		INSURANCE - RETIREE PAYMENTS	\$540.50		8722 REIMBURSEMENT - INSURANCE		\$3,101,873.00
12/20/2021	R1524		INSURANCE - RETIREE PAYMENTS	\$946.16		8722 REIMBURSEMENT - INSURANCE		\$3,102,819.16
12/20/2021	R1524		INSURANCE - RETIREE PAYMENTS	\$540.50		8722 REIMBURSEMENT - INSURANCE		\$3,103,359.66
12/20/2021	R1524		INSURANCE - RETIREE PAYMENTS	\$723.17		8722 REIMBURSEMENT - INSURANCE		\$3,104,082.83
12/20/2021	R1524		INSURANCE - RETIREE PAYMENTS	\$723.17		8722 REIMBURSEMENT - INSURANCE		\$3,104,806.00
12/20/2021	R1524		INSURANCE - RETIREE PAYMENTS	\$723.17		8722 REIMBURSEMENT - INSURANCE		\$3,105,529.17
12/20/2021	R1524		INSURANCE - RETIREE PAYMENTS	\$540.50		8722 REIMBURSEMENT - INSURANCE		\$3,106,069.67

<u>DATE</u>	<u>TYPE</u>	<u>CHECK #</u>	<u>NAME</u>	<u>INCOME</u>	<u>EXPENSE</u>	<u>FUND</u>	<u>MEMO</u>	<u>BALANCE</u>
12/20/2021	R1524		INSURANCE - RETIREE PAYMENTS	\$723.17		8722 REIMBURSEMENT - INSURANCE		\$3,106,792.84
12/20/2021	R1524		INSURANCE - RETIREE PAYMENTS	\$723.17		8722 REIMBURSEMENT - INSURANCE		\$3,107,516.01
12/20/2021	R1524		INSURANCE - RETIREE PAYMENTS	\$723.17		8722 REIMBURSEMENT - INSURANCE		\$3,108,239.18
12/20/2021	R1524		INSURANCE - RETIREE PAYMENTS	\$723.17		8722 REIMBURSEMENT - INSURANCE		\$3,108,962.35
12/20/2021	R1524		INSURANCE - RETIREE PAYMENTS	\$540.50		8722 REIMBURSEMENT - INSURANCE		\$3,109,502.85
12/20/2021	R1524		INSURANCE - RETIREE PAYMENTS	\$723.17		8722 REIMBURSEMENT - INSURANCE		\$3,110,226.02
12/20/2021	R1524		INSURANCE - RETIREE PAYMENTS	\$540.50		8722 REIMBURSEMENT - INSURANCE		\$3,110,766.52
12/20/2021	R1524		INSURANCE - RETIREE PAYMENTS	\$723.17		8722 REIMBURSEMENT - INSURANCE		\$3,111,489.69
12/20/2021	R1524		INSURANCE - RETIREE PAYMENTS	\$540.50		8722 REIMBURSEMENT - INSURANCE		\$3,112,030.19
12/20/2021	R1524		INSURANCE - RETIREE PAYMENTS	\$540.50		8722 REIMBURSEMENT - INSURANCE		\$3,112,570.69
12/21/2021	2100743	13980	BLUE ADVANTAGE ADMIN		\$16,919.30	9901 WARRANTS PAID	12/21/2021	\$3,095,651.39
12/21/2021	R1542		WAGeworks INC	\$551.59		8722 REIMBURSEMENT - INSURANCE	REIMB. INSURANCE - NOVEMBER 2021	\$3,096,202.98
12/22/2021	R1553			\$137.64		8722 REIMBURSEMENT - INSURANCE	REIMB INS - 11/19, 12/3, 12/17, 12/31/2021	\$3,096,340.62
12/28/2021	2100792	13981	USABLE MUTUAL INSURANCE COMPANY		\$61,023.84	9901 WARRANTS PAID	12/28/2021	\$3,035,316.78
12/28/2021	2100800	66201	UAMS FAMILY MEDICAL CENTER		\$1,343.00	9901 WARRANTS PAID	OCT/NOV 2021	\$3,033,973.78
12/28/2021	2100800	66201	UAMS FAMILY MEDICAL CENTER		\$2,990.00	9901 WARRANTS PAID	OCT/NOV 2021	\$3,030,983.78
12/29/2021	T210080		TRANSFER FROM 1000 GENERAL	\$25,324.71		8301 INSURANCE PREMIUM		\$3,056,308.49
12/29/2021	T210080		TRANSFER FROM 2000 ROAD	\$6,354.59		8301 INSURANCE PREMIUM		\$3,062,663.08
12/29/2021	T210080		TRANSFER FROM 3000 TREASURER'S AUTOMATION	\$256.02		8301 INSURANCE PREMIUM		\$3,062,919.10
12/29/2021	T210080		TRANSFER FROM 3001 COLLECTOR'S AUTOMATION	\$328.38		8301 INSURANCE PREMIUM		\$3,063,247.48
12/29/2021	T210080		TRANSFER FROM 3006 RECORDER'S COST	\$744.22		8301 INSURANCE PREMIUM		\$3,063,991.70
12/29/2021	T210080		TRANSFER FROM 3008 COUNTY LIBRARY	\$328.38		8301 INSURANCE PREMIUM		\$3,064,320.08
12/29/2021	T210080		TRANSFER FROM 3017 JAIL OPERATION & MAINTENANCE	\$10,888.72		8301 INSURANCE PREMIUM		\$3,075,208.80
12/29/2021	T210080		TRANSFER FROM 3020 EMERGENCY 9-1-1	\$201.80		8301 INSURANCE PREMIUM		\$3,075,410.60
12/29/2021	T210080		TRANSFER FROM 3401 HIV CLINIC	\$153.10		8301 INSURANCE PREMIUM		\$3,075,563.70
12/29/2021	2100802	66214	MASA		\$1,073.79	9901 WARRANTS PAID	9409/2101260	\$3,074,489.91
12/30/2021	2100811	14026	USABLE MUTUAL INSURANCE COMPANY		\$60,892.72	9901 WARRANTS PAID	12/30/2021	\$3,013,597.19
12/30/2021	2100815	66337	KARAS FAMILY WALKIN CLINIC		\$2,090.48	9901 WARRANTS PAID	12-23-2021	\$3,011,506.71

DATE TYPE CHECK #

NAME

INCOME

EXPENSE

FUND

MEMO

BALANCE

Abbreviations

SUMMARY OF ACTIVITY

\$3,223,988.28

Wednesday, December 1, 2021

Friday, December 31, 2021

BEGINNING BALANCE
RECEIPTS

\$3,212,060.86 \$3,212,060.86
\$11,927.42 \$3,223,988.28

TAXES

TREAS COMM IN \$0.00 \$0.00

\$3,223,988.28

\$445,600.63 \$3,669,588.91

TRANSFERS IN

\$0.00 \$3,669,588.91

EXCESS TC IN

\$0.00 \$3,669,588.91

EXCESS TC OUT

ADDBACKS

\$0.00 \$3,669,588.91

WARRANTS PAID

(\$658,065.81) \$3,011,523.10

TRANSFERS OUT

\$0.00 \$3,011,523.10

TAXES OUT

\$0.00 \$3,011,523.10

TREAS COMM OUT

(\$16.39) \$3,011,506.71

ENDING BALANCE

\$3,011,506.71

2021 CASHFLOW

Month/Year	Total	Estimated Maximum Claims	Expected Paid Claims	Drug Claims	Medical Claims	Dental Claims	Total Paid Claims	EE/ER Funding	Reinsurance Cost	TPA Admin Cost	Rx Rebates	Total Cost	Previous Plan Year Total Cost	Month/Year
Jan-21	539	\$457,475.92	\$365,980.74	\$94,261.45	\$199,526.87	\$28,897.97	\$322,686.29	\$354,112.06	\$35,534.18	\$17,328.85	\$63,091.36	\$375,549.32	\$491,126.80	Jan-20
Feb-21	535	\$453,396.66	\$362,717.33	\$63,632.69	\$165,181.37	\$10,494.40	\$239,308.46	\$351,239.02	\$35,222.90	\$17,200.25		\$291,731.61	\$396,390.26	Feb-20
Mar-21	529	\$449,061.22	\$359,248.98	\$109,387.57	\$263,100.70	\$23,145.74	\$395,634.01	\$348,093.41	\$34,879.98	\$17,007.35		\$447,521.34	\$573,044.57	Mar-20
Apr-21	528	\$447,863.06	\$358,290.45	\$72,141.96	\$200,166.60	\$20,223.39	\$292,531.95	\$347,713.22	\$34,789.76	\$16,975.20	\$61,060.11	\$344,296.91	\$505,747.65	Apr-20
May-21	527	\$447,378.28	\$357,902.62	\$81,098.63	\$243,135.42	\$18,882.20	\$343,116.25	\$347,335.66	\$34,749.14	\$16,943.05		\$394,808.44	\$382,010.17	May-20
Jun-21	525	\$443,555.20	\$354,844.16	\$89,655.32	\$297,201.22	\$21,356.56	\$408,213.10	\$344,915.16	\$34,469.50	\$16,878.75		\$459,561.35	\$360,331.47	Jun-20
Jul-21	518	\$439,448.36	\$351,558.69	\$73,378.96	\$249,778.49	\$19,397.45	\$342,554.90	\$340,725.65	\$34,135.56	\$16,653.70		\$393,344.16	\$316,468.04	Jul-20
Aug-21	511	\$433,201.38	\$346,561.10	\$88,209.92	\$209,881.06	\$19,209.92	\$317,300.90	\$335,662.34	\$33,652.82	\$16,428.65		\$367,382.37	\$408,581.83	Aug-20
Sep-21	501	\$428,353.58	\$342,682.86	\$99,344.15	\$272,864.36	\$17,006.49	\$389,215.00	\$330,256.74	\$33,246.62	\$16,107.15		\$438,568.77	\$359,270.17	Sep-20
Oct-21	500	\$427,868.80	\$342,295.04	\$73,578.00	\$240,223.00	\$14,408.34	\$328,209.34	\$329,553.18	\$33,206.00	\$16,075.00		\$377,490.34	\$377,866.52	Oct-20
Nov-21	498	\$427,612.62	\$342,090.10	\$97,387.00	\$309,063.00	\$20,050.49	\$426,500.49	\$328,817.66	\$33,174.36	\$16,010.70		\$475,685.55	\$376,914.78	Nov-20
Dec-21														Dec-20
Totals:	5711	\$4,855,215.08	\$3,884,172.06	\$942,075.65	\$2,650,122.09	\$213,072.95	\$3,805,270.69	\$3,758,424.10	\$377,060.82	\$183,608.65	\$124,151.47	\$4,365,940.16	\$4,547,752.26	
											Rx Rebates Received:	\$124,151.47	\$233,744.79	
											Rx Rebates Expected:	\$109,000.00		
											Specific Reimbursement:		\$58,763.15	
											Revised Total:	\$4,132,788.69	\$4,255,244.32	

Expected vs Claims % 97.97%

Plan Funding Difference **-\$374,364.59**

Annualized 2021 Total Cost **\$4,653,843.81**

Annualized Funding **\$4,100,099.02**

YEAR OVER YEAR COMPARISON

	2020	2021
Monthly Employee Count Average	537	519
Monthly Member Count Average	1077	1035
Monthly Medical Claim Average	\$261,104.25	\$240,920.19
Monthly Rx Claim Average	\$84,808.25	\$85,643.24
Monthly Total Claim Average	\$362,843.57	\$345,933.70
Monthly Claim Cost Per Employee Per Month Average	\$675.58	\$666.31
Monthly Claim Cost Per Member Per Month Average	\$336.90	\$334.24
Monthly Total Plan Cost Average	\$419,142.30	\$396,903.65
Monthly Total Plan Cost Per Employee Per Month Average	\$780.40	\$764.48
Monthly Total Plan Cost Per Member Per Month Average	\$389.18	\$383.48

2020 CASHFLOW

Month/Year	Total	Estimated Maximum Claims	Expected Paid Claims	Drug Claims	Medical Claims	Dental Claims	Total Paid Claims	EE/ER Funding	Reinsurance Cost	TPA Admin Cost	Rx Rebates	Total Cost
Jan-20	539	\$420,972.76	\$336,778.21	\$121,227.00	\$292,579.00	\$20,743.53	\$434,549.53	\$353,811.86	\$39,248.42	\$17,328.85		\$491,126.80
Feb-20	540	\$422,070.84	\$337,656.67	\$85,375.00	\$234,905.00	\$19,403.24	\$339,683.24	\$354,476.19	\$39,346.02	\$17,361.00		\$396,390.26
Mar-20	540	\$421,416.08	\$337,132.86	\$123,002.00	\$377,794.00	\$15,592.73	\$516,388.73	\$354,859.56	\$39,294.84	\$17,361.00	\$35,202.93	\$573,044.57
Apr-20	541	\$423,168.92	\$338,535.14	\$92,527.00	\$351,481.00	\$4,902.88	\$448,910.88	\$355,423.51	\$39,443.62	\$17,393.15		\$505,747.65
May-20	542	\$424,921.76	\$339,937.41	\$90,846.00	\$224,498.00	\$9,648.47	\$324,992.47	\$356,330.45	\$39,592.40	\$17,425.30		\$382,010.17
Jun-20	546	\$426,695.04	\$341,356.03	\$88,777.00	\$194,696.00	\$19,526.49	\$302,999.49	\$358,497.33	\$39,778.08	\$17,553.90	\$81,391.40	\$360,331.47
Jul-20	539	\$420,972.76	\$336,778.21	\$53,510.00	\$184,060.00	\$22,320.77	\$259,890.77	\$354,763.82	\$39,248.42	\$17,328.85		\$316,468.04
Aug-20	533	\$416,348.56	\$333,078.85	\$89,441.00	\$247,658.00	\$15,530.52	\$352,629.52	\$351,428.66	\$38,816.36	\$17,135.95		\$408,581.83
Sep-20	528	\$412,822.44	\$330,257.95	\$84,948.00	\$201,136.00	\$17,729.07	\$303,813.07	\$348,191.85	\$38,481.90	\$16,975.20	\$57,436.73	\$359,270.17
Oct-20	528	\$410,203.40	\$328,162.72	\$58,665.00	\$249,574.00	\$14,375.14	\$322,614.14	\$347,015.43	\$38,277.18	\$16,975.20		\$377,866.52
Nov-20	537	\$412,883.76	\$330,307.01	\$62,263.00	\$242,151.00	\$16,643.63	\$321,057.63	\$351,362.70	\$38,592.60	\$17,264.55		\$376,914.78
Dec-20	532	\$409,357.64	\$327,486.11	\$67,118.00	\$332,719.00	\$26,756.40	\$426,593.40	\$348,125.89	\$38,258.14	\$17,103.80	\$59,713.73	\$481,955.34
Totals:	6445	\$5,021,833.96	\$4,017,467.17	\$1,017,699.00	\$3,133,251.00	\$203,172.87	\$4,354,122.87	\$4,234,287.25	\$468,377.98	\$207,206.75	\$233,744.79	\$5,029,707.60
											Rx Rebates Received:	\$233,744.79
											Rx Rebates Expected:	
											Claims Eligible for Specific Reinsurance:	\$58,763.15
											Revised Total:	\$4,737,199.66
											Expected vs Claims %	106.92%
											Plan Funding Difference	-\$502,912.41
											Annualized 2020 Total Cost	\$5,029,707.60
											Annualized Funding	\$4,234,287.25

YEAR OVER YEAR COMPARISON

	2020
Monthly Employee Count Average	537
Monthly Member Count Average	1077
Monthly Medical Claim Average	\$261,104.25
Monthly Rx Claim Average	\$84,808.25
Monthly Total Claim Average	\$362,843.57
Monthly Claim Cost Per Employee Per Month Average	\$675.58
Monthly Claim Cost Per Member Per Month Average	\$336.90
Monthly Total Plan Cost Average	\$419,142.30
Monthly Total Plan Cost Per Employee Per Month Average	\$780.40
Monthly Total Plan Cost Per Member Per Month Average	\$389.18

2021 MEDICAL/RX FUNDING

Current Employee Insurance Fund Balance:

- \$3,011,506

Maximum Plan Liability (Including Fixed Cost):

- \$5,908,238

Annualized Plan Cost (Including Fixed Cost):

- \$4,653,843

Annualized Employee & Employer Funding:

- \$4,100,099

Difference Between Maximum & Funding:

- \$1,808,139

2022 - 2023 GOALS

- Ensure Adequate Plan Funding Annual
- Implement Pharmacy Savings with No Negative Impact to Employees
- Drive Wellness Options to Help Lower Plan Cost
- Improve Benefit Offerings to Save Employee & County Money

Washington County, AR

GL8018 Summary Statement of Operations - Expenses by Fund and Department

December 31, 2021

Fund	Department		Budget	Current Actual	YTD Actual	Encumbrance	Balance	% Used w/Encum	% Used Actual Only
General Fund									
1000	0100	County Judge	433,738	29,884	378,728	1,797	53,213	87.7%	87.3%
1000	0101	County Clerk	634,470	43,073	636,460	0	(1,990)	100.3%	100.3%
1000	0102	Circuit Clerk	607,625	40,203	510,762	1,923	94,940	84.4%	84.1%
1000	0103	Treasurer	236,640	17,264	228,742	0	7,898	96.7%	96.7%
1000	0104	Tax Collector	1,255,131	90,312	1,190,465	0	64,666	94.8%	94.8%
1000	0105	Assessor	2,962,935	480,317	2,776,377	9,217	177,340	94.0%	93.7%
1000	0106	Board of Equalization	1,688,401	228,339	1,532,856	0	155,545	90.8%	90.8%
1000	0107	Quorum Court	190,207	19,166	149,133	5,752	35,322	81.4%	78.4%
1000	0108	Buildings and Grounds	2,824,541	306,510	2,696,173	177,675	(49,306)	101.7%	95.5%
1000	0109	Elections	393,210	47,092	369,355	14,670	9,185	97.7%	93.9%
1000	0110	County Planning	347,463	21,131	315,765	1,039	30,660	91.2%	90.9%
1000	0113	Financial Management	434,295	29,275	418,782	851	14,662	96.6%	96.4%
1000	0115	Computer/IS Department	1,538,614	153,993	1,286,390	224,278	27,947	98.2%	83.6%
1000	0118	General Services	204,951	5,629	172,091	555	32,305	84.2%	84.0%
1000	0119	Archiving/Records Management	3,459	0	3,023	138	298	91.4%	87.4%
1000	0120	Grants Administrator	174,060	11,610	157,912	74	16,074	90.8%	90.7%
1000	0121	Human Resources	326,612	21,162	290,653	2,116	33,843	89.6%	89.0%
1000	0122	County Attorney	361,842	29,110	332,491	5,306	24,045	93.4%	91.9%
1000	0300	County Health	17,169	100	16,255	0	914	94.7%	94.7%
1000	0301	Ambulance Service	921,174	68,749	824,985	0	96,189	89.6%	89.6%
1000	0308	Animal Shelter	848,356	88,698	789,696	8,950	49,710	94.1%	93.1%
1000	0400	Sheriff	10,654,105	943,853	9,785,263	71,559	797,283	92.5%	91.8%
1000	0401	Circuit Court I	36,862	2,552	15,375	8,008	13,479	63.4%	41.7%
1000	0402	Circuit Court II	67,731	5,354	21,686	478	45,566	32.7%	32.0%
1000	0403	Circuit Court III	1,430,579	105,658	1,303,512	1,888	125,178	91.2%	91.1%
1000	0404	Circuit Court IV	118,731	6,457	92,622	319	25,790	78.3%	78.0%
1000	0405	Circuit Court V	28,483	4,134	22,338	1,504	4,642	83.7%	78.4%
1000	0406	Circuit Court VI	361,659	7,712	313,547	810	47,302	86.9%	86.7%
1000	0407	Circuit Court VII	43,713	2,282	21,783	541	21,388	51.1%	49.8%

1000	0408	Circuit Court VIII	115,925	1,468	11,264	41,432	63,229	45.5%	9.7%
1000	0409	District Court Fayetteville	49,200	0	33,459	15,741	0	100.0%	68.0%
1000	0410	District Court Springdale	39,137	68	28,539	10,598	0	100.0%	72.9%
1000	0411	District Court Prairie Grove	25,872	0	19,129	6,743	0	100.0%	73.9%
1000	0412	District Court West Fork	25,000	7,049	20,441	0	4,559	81.8%	81.8%
1000	0413	District Court Elkins	42,468	0	30,839	11,629	0	100.0%	72.6%
1000	0414	DISTRICT COURT JUDGES	46,161	0	46,160	0	1	100.0%	100.0%
1000	0416	Prosecuting Attorney	1,670,743	127,599	1,564,124	1,064	105,556	93.7%	93.6%
1000	0417	Public Defender	840,756	64,256	786,814	1,255	52,687	93.7%	93.6%
1000	0419	Coroner	544,066	48,992	473,218	1,585	69,263	87.3%	87.0%
1000	0420	Constables	51	0	34	0	17	66.3%	66.3%
1000	0428	Sheriff-Work Release	19,170	305	13,974	349	4,846	74.7%	72.9%
1000	0440	COURT REPORORTING SRVCS	27,300	2,275	27,300	0	0	100.0%	100.0%
1000	0444	Juvenile Detention	1,585,276	108,729	1,254,881	23,311	307,084	80.6%	79.2%
1000	0500	Dept of Emergency Management	356,428	42,593	320,537	12,585	23,306	93.5%	89.9%
1000	0502	Fire Departments	850,471	0	849,934	0	537	99.9%	99.9%
1000	0505	County Judge-Emergency Budget	75,000	0	0	0	75,000	0.0%	0.0%
1000	0702	Environmental Affairs	355,000	25,806	218,812	120,064	16,125	95.5%	61.6%
1000	0800	Veterans Service	211,422	14,217	192,429	490	18,503	91.2%	91.0%
1000	0801	Extension Office	222,614	55,500	222,509	0	105	100.0%	100.0%
1000	8888	General-Transfer Out	950,000	0	38,806	0	911,194	4.1%	4.1%
General Fund			37,198,817	3,308,476	32,769,065	822,761	3,606,992	90.3%	88.1%
Employee Insurance Fund									
1002	0125	Employee Insurance	5,304,200	656,992	5,066,214	541	237,445	95.5%	95.5%
Employee Insurance Fund			5,304,200	656,992	5,066,214	541	237,445	95.5%	95.5%
Flexible Spending Fund									
1800	0126	Flexible Spending	270,155	26,421	263,257	0	6,898	97.4%	97.4%
Flexible Spending Fund			270,155	26,421	263,257	0	6,898	97.4%	97.4%
Animal Shelter Projects Fund									
1825	0529	Animal Shelter Projects Fund	50,381	0	24,719	0	25,662	49.1%	49.1%
Animal Shelter Projects Fund			50,381	0	24,719	0	25,662	49.1%	49.1%
Road Fund									
2000	0200	County Road	9,639,176	622,931	8,507,144	341,413	790,619	91.8%	88.3%
2000	0201	Road 1/2 Cent Sales Tax	1,725,000	624,027	1,520,303	18,699	185,998	89.2%	88.1%
2000	8888	Road Transfer Out	80,000	0	80,412	0	(412)	100.5%	100.5%
Road Fund			11,444,176	1,246,958	10,107,860	360,112	976,205	91.5%	88.3%
Add Fuel Tax Act 416-2019									
2003	0220	Add'l Fuel Tax Act 416-2019	414,702	36,466	40,813	0	373,889	9.8%	9.8%
Add Fuel Tax Act 416-2019			414,702	36,466	40,813	0	373,889	9.8%	9.8%

Treasurer's Automation Fund									
3000	0103	Treasurer's Automation	134,647	10,388	122,041	0	12,606	90.6%	90.6%
Treasurer's Automation Fund			134,647	10,388	122,041	0	12,606	90.6%	90.6%
Collector's Automation Fund									
3001	0104	Collector's Automation	595,021	64,322	431,952	2,767	160,302	73.1%	72.6%
Collector's Automation Fund			595,021	64,322	431,952	2,767	160,302	73.1%	72.6%
Circuit Court Automation Fund									
3002	0437	Circuit Court Automation	23,085	8,661	33,135	1,140	(11,190)	148.5%	143.5%
Circuit Court Automation Fund			23,085	8,661	33,135	1,140	(11,190)	148.5%	143.5%
Assessor's Amendment 79 Fund									
3004	0105	Assessor's Amendment 79	39,700	9,794	22,829	193	16,678	58.0%	57.5%
Assessor's Amendment 79 Fund			39,700	9,794	22,829	193	16,678	58.0%	57.5%
County Clerk's Cost Fund									
3005	0101	County Clerk's Cost	132,350	4,049	53,116	1,818	77,416	41.5%	40.1%
County Clerk's Cost Fund			132,350	4,049	53,116	1,818	77,416	41.5%	40.1%
Recorder's Cost Fund									
3006	0128	Recorder's Cost	1,327,199	81,586	996,074	22,895	308,230	76.8%	75.1%
3006	8888	Recorder's Costs Transfers Out	800,000	56,392	1,128,688	0	(328,688)	141.1%	141.1%
Recorder's Cost Fund			2,127,199	137,978	2,124,763	22,895	(20,458)	101.0%	99.9%
County Library Fund									
3008	0600	County Library	2,619,697	199,574	2,577,813	1,797	40,087	98.5%	98.4%
3008	0610	Co Lib-Greenland Branch	18,742	811	11,526	254	6,962	62.9%	61.5%
3008	0611	Co Lib-Winslow Branch	14,523	1,090	10,535	24	3,964	72.7%	72.5%
County Library Fund			2,652,962	201,475	2,599,875	2,074	51,013	98.1%	98.0%
County Clerk Operating Fund									
3010	0101	County Clerk Operating	15,000	339	1,815	132	13,052	13.0%	12.1%
County Clerk Operating Fund			15,000	339	1,815	132	13,052	13.0%	12.1%
Child Support Cost Fund									
3012	8888	Child Support-Transfer Out	13,000	0	10,483	0	2,517	80.6%	80.6%
Child Support Cost Fund			13,000	0	10,483	0	2,517	80.6%	80.6%
Communication Facility/Equip									
3014	0400	Communicatons - Sheriff	379,400	105,368	326,079	746	52,576	86.1%	85.9%
Communication Facility/Equip			379,400	105,368	326,079	746	52,576	86.1%	85.9%
Jail Operations & Maintenance									
3017	0127	Jail-Maintenance	1,396,108	247,039	1,187,568	105,223	103,317	92.6%	85.1%
3017	0418	Jail Operations	17,949,828	1,500,864	16,027,307	133,742	1,788,779	90.0%	89.3%
Jail Operations & Maintenance			19,345,936	1,747,903	17,214,875	238,965	1,892,095	90.2%	89.0%
Boating Safety Fund									
3019	0400	Boating Safety	11,900	2,428	7,065	14	4,821	59.5%	59.4%

Boating Safety Fund			11,900	2,428	7,065	14	4,821	59.5%	59.4%
Emergency 911 Fund									
3020	0501	Emergency 911	819,685	38,443	487,621	50,904	281,160	65.7%	59.5%
Emergency 911 Fund			819,685	38,443	487,621	50,904	281,160	65.7%	59.5%
Adult Drug Court Fund									
3028	8888	Drug Court Program Trans Out	36,216	0	29,004	0	7,212	80.1%	80.1%
Adult Drug Court Fund			36,216	0	29,004	0	7,212	80.1%	80.1%
Circuit Court Juv Div Fund									
3031	0446	Circuit Court Juvenile Div	6,500	31	4,115	0	2,385	63.3%	63.3%
Circuit Court Juv Div Fund			6,500	31	4,115	0	2,385	63.3%	63.3%
Circuit Clerk Commissioner Fee									
3039	0129	Circuit Clerk Commissioner Fee	10,000	0	10,000	0	0	100.0%	100.0%
Circuit Clerk Commissioner Fee			10,000	0	10,000	0	0	100.0%	100.0%
American Rescue Plan Fund									
3046	0568	American Rescue Plan Fund	772,624	0	85,887	0	686,737	11.1%	11.1%
American Rescue Plan Fund			772,624	0	85,887	0	686,737	11.1%	11.1%
HIV Clinic Fund									
3401	0305	HIV Clinic	202,440	11,563	180,517	14,000	7,924	96.1%	89.2%
HIV Clinic Fund			202,440	11,563	180,517	14,000	7,924	96.1%	89.2%
Law Library Fund									
3402	0422	Law Library	113,301	10,085	97,203	3,713	12,385	89.1%	85.8%
Law Library Fund			113,301	10,085	97,203	3,713	12,385	89.1%	85.8%
Drug Enforcement - State Fund									
3404	0400	Drug Enforcement-State	21,300	0	5,694	9,865	5,741	73.0%	26.7%
Drug Enforcement - State Fund			21,300	0	5,694	9,865	5,741	73.0%	26.7%
Drug Enforcement- Fed Fund									
3405	0400	Drug Enforcement-Federal	24,600	632	18,045	0	6,555	73.4%	73.4%
Drug Enforcement- Fed Fund			24,600	632	18,045	0	6,555	73.4%	73.4%
HIDTA									
3501	0438	HIDTA 2019	145,697	0	118,197	0	27,500	81.1%	81.1%
3501	0439	HIDTA 2020	325,772	0	162,854	0	162,918	50.0%	50.0%
3501	0525	HIDTA 2021	298,796	0	10,989	0	287,807	3.7%	3.7%
3501	0526	HIDTA 2022	261,742	0	0	0	261,742	0.0%	0.0%
HIDTA			1,032,007	0	292,040	0	739,966	28.3%	28.3%
Rural Community Grants Fund									
3503	0603	Brentwood Community Grant	3,533	519	1,444	715	1,374	61.1%	40.9%
3503	0632	Round Mountain FD	9,088	0	0	0	9,088	0.0%	0.0%
Rural Community Grants Fund			12,620	519	1,444	715	10,461	17.1%	11.4%
JDC Grant Fund									

3510	0537	JDC GIA Grant 2020/21	28,163	0	28,163	0	0	100.0%	100.0%
3510	0538	JDC GIA Grant 2021-22	31,167	220	746	0	30,421	2.4%	2.4%
JDC Grant Fund			59,330	220	28,909	0	30,421	48.7%	48.7%
DEM Grant Fund									
3511	0545	MRC	1,560	0	1,560	0	0	100.0%	100.0%
3511	0546	MRC2	4,286	0	4,286	0	0	100.0%	100.0%
3511	0547	MRC 2013	1,341	0	998	0	342	74.5%	74.5%
3511	0565	SWAT 2018	72,549	0	71,591	0	958	98.7%	98.7%
3511	0566	USAR 2018	17,045	0	16,440	0	605	96.5%	96.5%
3511	0567	WMD Fayetteville Fire 2018	142,212	0	142,212	0	0	100.0%	100.0%
3511	0570	DEM Radio System	81,622	1,162	25,310	976	55,336	32.2%	31.0%
3511	0573	SWAT 2019	350,006	35,851	349,127	430	449	99.9%	99.7%
3511	0574	USAR 2019	239,770	0	239,770	0	0	100.0%	100.0%
3511	0575	WMD Fayetteville Fire 2019	297,701	0	296,825	0	876	99.7%	99.7%
3511	0579	SWAT 2020	287,769	0	0	18,450	269,319	6.4%	0.0%
3511	0580	USAR 2020	340,069	0	0	0	340,069	0.0%	0.0%
3511	0581	CBRN/WMD	268,869	0	0	0	268,869	0.0%	0.0%
3511	0582	IFAK Kits	232,642	217,823	232,113	0	529	99.8%	99.8%
3511	0583	CBRNE/WMD 2021	0	0	0	0	0	0	0.0%
3511	0584	Cyber Security Training 2021	0	0	0	0	0	0	0.0%
3511	0585	SWAT 2021	0	0	0	0	0	0	0.0%
3511	0592	USAR 2021	0	0	0	0	0	0	0.0%
DEM Grant Fund			2,337,441	254,836	1,380,233	19,856	937,353	59.9%	59.0%
Drug Court Grant Fund									
3513	0493	SAMHSA 2019/2020	0	0	0	0	0	0.0%	0.0%
3513	0494	SAMHSA 2020/2021	379,130	0	155,839	1,280	222,011	41.4%	41.1%
3513	0495	SAMHSA 2021/2022	399,996	26,823	135,712	0	264,284	33.9%	33.9%
3513	0517	Accountability Ct. WCADC	0	0	5,112	0	(5,112)	0.0%	0.0%
3513	0518	Accountability Ct. MCADC	0	0	3,417	0	(3,417)	0.0%	0.0%
3513	0519	Accountability Ct VTC	0	0	4,637	0	(4,637)	0.0%	0.0%
3513	0524	Veterans Treatment Courts	487,288	0	0	0	487,288	0.0%	0.0%
Drug Court Grant Fund			1,266,414	26,823	304,717	1,280	960,417	24.2%	24.1%
Law Enforcement Grant Fund									
3514	0577	SCAAP 2018	48,320	45,375	45,375	0	2,945	93.9%	93.9%
3514	0578	SCAAP 2019	76,382	54,275	67,076	0	9,306	87.8%	87.8%
3514	0587	JAG 2020	3,526	0	3,526	0	0	100.0%	100.0%
3514	0588	JAG 2021	15,445	(429)	15,445	0	0	100.0%	100.0%
Law Enforcement Grant Fund			143,673	99,221	131,422	0	12,251	91.5%	91.5%
Animal Shelter Grant Fund									

3515	0308	Animal Shelter	22,244	905	18,135	0	4,109	81.5%	81.5%
Animal Shelter Grant Fund			22,244	905	18,135	0	4,109	81.5%	81.5%
Animal Shelter Projects Fund									
3516	0308	Animal Shelter Projects	49,050	0	0	0	49,050	0.0%	0.0%
Animal Shelter Projects Fund			49,050	0	0	0	49,050	0.0%	0.0%
AOC Juvenile Court Grant									
3519	0522	AOC Juvenile Court Grant	5,192	0	5,192	0	0	100.0%	100.0%
3519	0541	2021 Juvenile Officer Grant	10,492	739	5,676	0	4,816	54.1%	54.1%
3519	0542	Juvenile Court Title 2	30,000	0	183	0	29,817	0.6%	0.6%
AOC Juvenile Court Grant			45,684	739	11,051	0	34,633	24.2%	24.2%
Emergency Rental Assistance									
3525	0523	Emergency Rental Assistance	7,167,563	1,607,132	7,144,279	11,519	11,765	99.8%	99.7%
Emergency Rental Assistance			7,167,563	1,607,132	7,144,279	11,519	11,765	99.8%	99.7%
Rental Assistance-ERA 2 Grant									
3526	0528	Rental Assistance-ERA 2 Grant	2,268,543	623,380	623,380	0	1,645,163	27.5%	27.5%
Rental Assistance-ERA 2 Grant			2,268,543	623,380	623,380	0	1,645,163	27.5%	27.5%
Crisis Sta. Unit Grant									
3550	0340	Crisis Sta. Unit Grant	1,501,306	0	949,534	0	551,772	63.2%	63.2%
Crisis Sta. Unit Grant			1,501,306	0	949,534	0	551,772	63.2%	63.2%
Radio System Sales Tax									
4800	0512	Radio System Sales Tax	11,045,600	15,472	1,769,748	15,472	9,260,379	16.2%	16.0%
Radio System Sales Tax			11,045,600	15,472	1,769,748	15,472	9,260,379	16.2%	16.0%
Overall - Total			109,110,772	10,258,021	84,792,933	1,581,481	22,736,358	79.2%	77.7%

Unappropriated Reserve Balance Report
12/1/2021 to 12/31/2021

	1/1/2021	12/1/2021		12/31/2021		
	Unappropriated	Unappropriated	December	Unappropriated	YTD	
Fund Description	Reserve Balance	Reserve Balance	Change	Reserve Balance	Change	Change Explanation
1000 - General Fund	3,295,620	(556,144)	(553)	(556,697)	(3,852,317)	ORD2021-113 -\$553.37
1001 - General Reserve Fund	4,500,000	11,910,411		11,910,411	7,410,411	
1002 - Employee Insurance Fund	1,899,760	2,005,043		2,005,043	105,283	
1005 - Coronavirus Relief Fund	4,500,000	0		0	(4,500,000)	
1800 - Flexible Spending Fund	47	(2,403)		(2,403)	(2,450)	
2000 - Road Fund	872,657	1,578,418		1,578,418	705,761	
2003 - Road Add'l Fuel Tax Fund	29,358	34,010		34,010	4,652	
3000 - Treasurer's Automation Fund	155,384	155,273		155,273	(111)	
3001 - Collector's Automation Fund	192,883	183,501		183,501	(9,382)	
3002 - Circuit Court Automation Fund	110,021	119,956		119,956	9,935	
3004 - Assessor's Amendment 79 Fund	177,110	192,624		192,624	15,514	
3005 - County Clerk's Cost Fund	535,900	573,082		573,082	37,182	
3006 - Recorder's Cost Fund	294,383	285,959		285,959	(8,424)	
3008 - County Library Fund	957,810	1,145,240		1,145,240	187,430	
3010 - County Clerk Operating Fund	15,726	20,644		20,644	4,918	
3012 - Child Support Cost Fund	7,763	7,246		7,246	(517)	
3014 - Communication Facility/Equip	145,555	90,680		90,680	(54,875)	
3017 - Jail Operations & Maintenance	(2,319,585)	(1,092,026)		(1,092,026)	1,227,559	
3019 - Boating Safety Fund	13,498	19,507		19,507	6,009	
3020 - Emergency 911 Fund	5,595	(96,545)	(553)	(97,098)	(102,693)	ORD2021-113 -\$553.37
3028 - Adult Drug Court Fund	23,315	17,319		17,319	(5,996)	
3031 - Circuit Court Juv Div Fund	3,495	3,809		3,809	314	
3032 - Juv Cr Representation Fund	3,452	3,290		3,290	(162)	
3039 - Circuit Clerk Commissioner Fee	2,020	1,338		1,338	(682)	
3042 - Assessor's Late Asmnt Fee Fund	25,326	21,132		21,132	(4,194)	
3046 - American Rescue Plan Fund	0	16,891,306		16,891,306	16,891,306	
3075 - CSU Fund	67,769	70,015		70,015	2,246	
3401 - HIV Clinic Fund	85,306	87,940		87,940	2,634	
3402 - Law Library Fund	356,277	348,411		348,411	(7,866)	
3404 - Drug Enforcement - State Fund	39	1,461		1,461	1,422	
3405 - Drug Enforcement - Fed Fund	6,270	10,979		10,979	4,709	
3406 - Drug Court Program Fund	196,002	196,086		196,086	84	
3510 - JDC Grant Fund	0	(65)		(65)	(65)	
3511 - DEM Grant Fund	0	(293)		(293)	(293)	
3513 - Drug Court Grant Fund	0	(4,988)		(4,988)	(4,988)	
3515 - Animal Shelter Grant	0	114		114	114	
3517 - Juvenile Court Grant	0	790		790	790	
3550 - CSU Grant	0	1,130		1,130	1,130	
4800 - Radio System Sales Tax	242,000	488,442		488,442	246,442	
Totals	16,400,756	34,712,693	(1,107)	34,711,586	18,310,830	
				General Fund	(556,697)	
				Gen Reserve	11,910,411	
				Jail Fund	(1,092,026)	
				Net General	10,261,688	

ORDINANCE NO. 2021-

APPROPRIATION ORDINANCE

BE IT ENACTED BY THE QUORUM COURT OF THE COUNTY OF WASHINGTON, STATE OF ARKANSAS, AN ORDINANCE TO BE ENTITLED:

AN ORDINANCE APPROPRIATING \$256,000 FROM THE AMERICAN RESCUE PLAN ACT FUND (3046) TO THE PASS THROUGH PAYMENTS LINE ITEM IN THE 2021 AMERICAN RESCUE PLAN ACT BUDGET (30460568.3014) FOR THE HOMESTEAD SUBDIVISION.

WHEREAS, the Homestead Subdivision is located in an unincorporated area of Washington County near West Fork; and,

WHEREAS, the "Wastewater Management Plan for Wastewater Treatment and Drip Irrigation Dispersal System" for the Homestead Subdivision was designed and implemented in 2004; and,

WHEREAS, that system regulates and protects the Homestead Subdivision's wastewater from inadvertently entering the nearby White River; and,

WHEREAS, the current wastewater system is at risk of releasing excess wastewater due to strain placed on the system by an unanticipated increase in the population of the subdivision; and,

WHEREAS, an inadvertent release of untreated wastewater could contaminate the Beaver Water District's fresh drinking water supply for northwest Arkansas; and,

WHEREAS, the cost required to replace the current system has been estimated at \$2,232,000; and,

WHEREAS, residents of the Homestead Subdivision request \$256,000 of American Rescue Plan Act money from Washington County to help alleviate

42 engineering, surveying, legal, administration, and acquisition costs associated with
43 replacing the current wastewater system; and,
44

45 **WHEREAS**, the Washington County Quorum Court desires to
46 assist the Homestead Subdivision in its effort to address the immediate environmental
47 concerns created by its wastewater system.
48

49 **NOW, THEREFORE, BE IT ORDAINED BY THE QUORUM**
50 **COURT OF WASHINGTON COUNTY, ARKANSAS:**
51

52 **ARTICLE 1.** The Quorum Court hereby appropriates
53 \$256,000 from the American Rescue Plan Act Fund (3046) to the American Rescue Plan
54 Act Budget (30460568.3014) for 2021.
55

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57 _____
58 JOSEPH K. WOOD, County Judge
59

_____ DATE

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61 _____
62 BECKY LEWALLEN, County Clerk
63

64 Introduced by: **JP Jim Wilson**

65 Date of Adoption:

66 Members Voting For:

67 Members Voting Against:

68 Members Abstaining:

69 Members Absent:
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72 Committee History: County Services Committee (08-30-2021); Passed to Finance & Budget
73 Finance & Budget Committee (09-07-2021); Tabled until November
74 Finance & Budget Committee (11-09-2021); Tabled until January
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Quorum Court History:

ORDINANCE NO. 2021-

APPROPRIATION ORDINANCE

BE IT ENACTED BY THE QUORUM COURT OF THE COUNTY OF WASHINGTON, STATE OF ARKANSAS, AN ORDINANCE TO BE ENTITLED:

AN ORDINANCE ESTABLISHING GUIDELINES FOR THE EXPENDITURE OF AMERICAN RESCUE PLAN ACT FUNDS.

WHEREAS, the County desires to establish guidelines for the appropriation of monies from the American Rescue Plan Act Fund (“ARPA”) received from the U.S. Treasury in 2022; and,

WHEREAS, the County desires to prioritize the expenditure of ARPA funds by allocating 82.5% of those funds for the sole purpose of supporting all County related expenditures and all relevant public water and sewer requests; and,

WHEREAS, the remaining 17.5% ARPA funds, subject to the existing County, State, and Federal eligibility requirements, would be available to support funding requests by all other non-governmental organizations; and,

WHEREAS, the Quorum Court desires to utilize a portion of the non-governmental funds by assisting homeowner’s at-risk of foreclosure due to Covid-19’s impact and by assisting local food banks purchase food on a one-time basis.

NOW, THEREFORE, BE IT ORDAINED BY THE QUORUM COURT OF WASHINGTON COUNTY, ARKANSAS:

ARTICLE 1. There is hereby established a 17.5% overall limit on the expenditure of funds out of the American Rescue Plan Act Fund (1000) for the benefit of all non-governmental organizations, for 2022.

ARTICLE 2. There is hereby established 4 eligible uses on a one-time basis for a portion of the ARP funds:

- 1. To establish a \$250,000 fund for the purpose of Grant payments to assist individuals to avoid foreclosure that

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are at-risk of foreclosure due to Covid-19’s impact. Payment totals shall not exceed twelve (12) mortgage payments.

- 2. Grant payments to any non-governmental organization, including those that address food insecurity.
- 3. Grant payments for the following eligible purposes of job training, child care assistance, or other efforts to accelerate rehiring and thus reduce unemployment.
- 4. Promoting health childhood environments, including remediation of lead paint or other lead hazards to reduce risks of elevated blood lead levels among children.

ARTICLE 3. All non-governmental organizations that receive funds under this Ordinance shall be deemed eligible, in accord with federal guidance, by a third party.

JOSEPH K. WOOD, County Judge

DATE

BECKY LEWALLEN, County Clerk

Introduced by: **JP Jim Wilson**

Date of Adoption:

Members Voting For:

Members Voting Against:

Members Abstaining:

Members Absent:

Committee History: Finance & Budget (11-09-2021); Referred to County Services
County Services (11-29-2021); Passed to Finance & Budget
Finance & Budget (11-30-2021) tabled until January

Quorum Court History:

ORDINANCE NO. 2022-

APPROPRIATION ORDINANCE

BE IT ENACTED BY THE QUORUM COURT OF THE COUNTY OF WASHINGTON, STATE OF ARKANSAS, AN ORDINANCE TO BE ENTITLED:

AN ORDINANCE DE-APPROPRIATING ARPA MONEY FROM VARIOUS BUDGETS AND FUNDS; AND APPROPRIATING THAT MONEY BACK TO THE AMERICAN RESCUE ACT PLAN FUND (3046) FOR 2022.

WHEREAS, the Washington County Quorum Court passed several ordinances appropriating funds from the American Rescue Plan Act Fund (3046) to various budgets in various funds; and,

WHEREAS, unspent ARPA money has accrued in those budgets and needs to be returned to the American Rescue Plan Act Fund.

NOW, THEREFORE, BE IT ORDAINED BY THE QUORUM COURT OF WASHINGTON COUNTY, ARKANSAS:

ARTICLE 1. There is hereby de-appropriated the total amount of \$292,474.56 from the following funds and restored to the unappropriated reserves in the American Rescue Act Plan Fund (3046) for 2022:

Fund 1000	\$ 66,543.71
Fund 3000	0.01
Fund 3006	9,826.98
Fund 3008	583.46
Fund 3017	215,520.39
Fund 3401	0.01

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JOSEPH K. WOOD, County Judge

DATE

BECKY LEWALLEN, County Clerk

Introduced by: **JP Patrick Deakins**

Date of Adoption:

Members Voting For:

Members Voting Against:

Members Abstaining:

Members Absent:

Committee History:

Quorum Court History:

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JDC

Other Premium Comp	10000444.1005	189,600.00
Social Security Matching	10000444.1006	14,504.40
Employer Retirement Contr.	10000444.1008	29,046.72

JOSEPH K. WOOD, County Judge

DATE

BECKY LEWALLEN, County Clerk

Introduced by: **JP Patrick Deakins**

Date of Adoption:

Members Voting For:

Members Voting Against:

Members Abstaining:

Members Absent:

Committee History:

Quorum Court History:

ORDINANCE NO. 2022-

APPROPRIATION ORDINANCE

BE IT ENACTED BY THE QUORUM COURT OF THE COUNTY OF WASHINGTON, STATE OF ARKANSAS, AN ORDINANCE TO BE ENTITLED:

AN ORDINANCE APPROPRIATING \$315,000 FROM THE AMERICAN RESCUE PLAN ACT FUND (3046) TO THE PASS THROUGH PAYMENTS LINE ITEM IN THE AMERICAN RESCUE PLAN ACT BUDGET (30460568.3014) FOR 2022.

WHEREAS, Returning Home, Inc. provides an alternative to incarceration for a target population of parole violators; and,

WHEREAS, the Covid-19 public health emergency has negatively impacted the Washington County Detention Center's ability to safeguard its population because of required quarantine and social distancing safeguards; and,

WHEREAS, services rendered by Returning Home, Inc. help to respond to that impact by reducing the burden placed on the Washington County Detention Center because of a decreased jail population; and,

WHEREAS, the Quorum Court desires to continue its support of Returning Home, Inc., which directly responds to the negative impact the Covid-19 public health emergency has placed on the Washington County Detention Center.

NOW, THEREFORE, BE IT ORDAINED BY THE QUORUM COURT OF WASHINGTON COUNTY, ARKANSAS:

ARTICLE 1. There is hereby appropriated the total amount of \$315,000.00 from the American Rescue Plan Act Fund (3046) to the Pass Through Payments line item in the American Rescue Plan Act Budget (30460568.3014) for 2022.

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JOSEPH K. WOOD, County Judge

DATE

BECKY LEWALLEN, County Clerk

Introduced by: **JP Lance Johnson**
Date of Adoption:
Members Voting For:
Members Voting Against:
Members Abstaining:
Members Absent:

Committee History:
Quorum Court History:

ORDINANCE NO. 2022-

APPROPRIATION ORDINANCE

BE IT ENACTED BY THE QUORUM COURT OF THE COUNTY OF WASHINGTON, STATE OF ARKANSAS, AN ORDINANCE TO BE ENTITLED:

AN ORDINANCE APPROPRIATING \$79,572 FROM THE UNAPPROPRIATED RESERVES OF THE GENERAL FUND (1000) TO VARIOUS LINE ITEMS IN THE COUNTY JUDGE BUDGET FOR 2022.

WHEREAS, County Ordinance No. 2021-88 established the Criminal Justice Coordinator to assist the Criminal Justice Coordinating Committee; and,

WHEREAS, that position was not included in the final 2022 budget for the County Judge; and,

WHEREAS, the Quorum Court desires to fund the Criminal Justice Coordinator position for 2022.

NOW, THEREFORE, BE IT ORDAINED BY THE QUORUM COURT OF WASHINGTON COUNTY, ARKANSAS:

ARTICLE 1. There is hereby appropriated the total amount of \$79,572.00 to the following line items in the County Judge Budget for 2022:

Salaries, Full Time	10000100.1001	\$ 60,000
Social Security Matching	10000100.1006	4,590
Noncontributory Retirement	10000100.1008	9,192
Health Insurance Matching	10000100.1009	5,592
Workers Compensation	10000100.1010	66
Life Insurance Matching	10000100.1016	132

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JOSEPH K. WOOD, County Judge

DATE

BECKY LEWALLEN, County Clerk

Introduced by: **JP Lance Johnson**
Date of Adoption:
Members Voting For:
Members Voting Against:
Members Abstaining:
Members Absent:

Committee History:
Quorum Court History:

ORDINANCE NO. 2022-

APPROPRIATION ORDINANCE

BE IT ENACTED BY THE QUORUM COURT OF THE COUNTY OF WASHINGTON, STATE OF ARKANSAS, AN ORDINANCE TO BE ENTITLED:

AN ORDINANCE APPROPRIATING \$5,676.30 FROM VARIOUS FUNDS TO VARIOUS BUDGETS WITHIN THE TAX COLLECTOR’S OFFICE FOR 2022.

WHEREAS, the Washington County Tax Collector’s 2022 budget contains miscalculations that resulted from the implementation of the 2022 budget controls; and,

WHEREAS, the Washington County Tax Collector’s Office seeks an appropriation to remedy those miscalculations for various positions in the Tax Collector’s budget.

NOW, THEREFORE, BE IT ORDAINED BY THE QUORUM COURT OF WASHINGTON COUNTY, ARKANSAS:

ARTICLE 1. The Quorum Court hereby appropriates \$4,519.15 from the unappropriated reserves of the General Fund (1000) to the following line items in the Tax Collector Budget for 2022:

Salaries Full-Time	10000104.1001	\$ 3,675.00
Social Security Matching	10000104.1006	281.14
Noncontributory Retirement	10000104.1008	563.01

ARTICLE 2. The Quorum Court hereby appropriates \$1,157.15 from the unappropriated reserves of the Tax Collector Automation Fund (3001) to the following line items in the Tax Collector Automation Budget for 2022:

Salaries Full-Time	30010104.1001	\$ 941.00
Social Security Matching	30010104.1006	71.99
Noncontributory Retirement	30010104.1008	144.16

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JOSEPH K. WOOD, County Judge

DATE

BECKY LEWALLEN, County Clerk

Introduced by: **JP Patrick Deakins**

Date of Adoption:

Members Voting For:

Members Voting Against:

Members Abstaining:

Members Absent:

Committee History:

Quorum Court History:

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JOSEPH K. WOOD, County Judge

DATE

BECKY LEWALLEN, County Clerk

Introduced by: **JP Patrick Deakins**

Date of Adoption:

Members Voting For:

Members Voting Against:

Members Abstaining:

Members Absent:

Committee History:

Quorum Court History: