

WASHINGTON COUNTY, ARKANSAS
ANNUAL FINANCIAL REPORT (Publication cost \$582.40 split between Treasurer & Comptroller Depts)
FOR YEAR ENDED DECEMBER 31, 2021

	General Funds	Road Funds	Other Funds In the Aggregate
Beginning cash balance - January 1, 2021	22,209,624.00	2,796,234.00	11,423,202.00
Ending cash balance - December 31, 2021	26,502,951.00	6,191,238.00	40,807,692.58
REVENUES			
State aid	2,764,582.00	6,342,971.00	2,017,858.52
Federal aid	94,941.64	72,166.00	34,542,149.00
Property taxes	19,260,507.00	1,640,368.00	2,301,911.00
Sales taxes	5,702,966.32	3,801,977.53	21,898,477.00
Fines, forfeitures, and costs	1,082,724.00	0.00	871,789.00
Investment income	177,988.00	20,863.92	133,431.00
Officers' fees	480,081.00	0.00	2,316,183.00
911 fees	0.00	0.00	409,940.00
Jail fees	0.00	0.00	4,695,660.00
Franchise fees	128,788.00	646,739.67	0.00
Insurance premiums collected	4,926,332.00	0.00	0.00
Treasurer's commission	225,652.00	0.00	0.00
Collector's commission	1,102,588.00	0.00	0.00
Assessor's salary and expense	2,421,604.12	569.76	793.13
Other	2,003,745.41	836,661.00	772,319.55
TOTAL REVENUES	40,372,499.49	13,362,316.88	69,960,511.20
Less: Treasurer's commission	565,756.00	259,074.00	582,523.79
NET REVENUES	39,806,743.49	13,103,242.88	69,377,987.41
EXPENDITURES			
Current:			
General government	18,956,076.00	0.00	3,118,673.00
Highways and streets	0.00	10,740,867.00	0.00
Health	1,688,122.00	0.00	1,166,329.00
Law enforcement	16,456,906.00	0.00	17,830,076.00
Public safety	1,190,447.00	0.00	3,674,163.00
Recreation and culture	0.00	0.00	2,612,437.00
Sanitation	224,013.00	0.00	0.00
Social services	420,993.00	0.00	16,362,307.00
TOTAL CURRENT	38,936,557.00	10,740,867.00	44,763,985.00
Debt Service:			
Lease principal	215,023.00	0.00	0.00
Lease interest	244,977.00	0.00	0.00
TOTAL EXPENDITURES	39,396,557.00	10,740,867.00	44,763,985.00
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	410,186.49	2,362,375.88	24,614,002.41
OTHER FINANCING SOURCES (USES)			
Transfers in	15,936,703.00	724,022.00	5,299,463.00
Transfers out	(8,639,618.00)	(80,412.00)	(9,176,558.00)
TOTAL OTHER FINANCING SOURCES (USES)	7,297,085.00	643,610.00	(3,877,095.00)
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	7,707,271.49	3,005,985.88	20,736,907.41
GENERAL FUND SHORT/LONG-TERM LIABILITIES AS OF DECEMBER 31, 2021			
LEASE AGREEMENT	376,738.00		
SERVICE AGREEMENT	12,071,296.00		
REAPPRAISAL	2,616,666.00		
OTHER SHORT/LONG-TERM LIABILITIES AS OF DECEMBER 31, 2021			
LEASE AGREEMENT	1,390,240.00		
SERVICE AGREEMENT	11,547,577.00		