



WASHINGTON COUNTY, ARKANSAS
County Courthouse

MEETING OF THE
WASHINGTON COUNTY QUORUM COURT
FINANCE AND BUDGET COMMITTEE

Tuesday September 12, 2023
6:00 PM
Washington County Quorum Court Room

A G E N D A

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(4.1-4.6)**
5. **EMPLOYEE'S INSURANCE REPORT-CHARLES ANGEL (5.1-5.3)**
6. **COMPTROLLER'S REPORT-WAYNE STORY(6.1-6.2)**

NEW BUSINESS

7. **AN ORDINANCE RECOGNIZING ADDITIONAL REVENUE IN THE AMOUNT OF \$178,208.88.** Item 23-O-125 (7.1)
8. **AN ORDINANCE ANTICIPATING ADDITIONAL REVENUE IN THE AMOUNT OF \$13,506 IN THE LAW ENFORCEMENT GRANT FUND.** Item 23-O-126 (8.1)
9. **AN ORDINANCE AMENDING THE COUNTY ATTORNEY BUDGET FOR 2023.** Item 23-O-127 (9.1)

10. **AN ORDINANCE RECOGNIZING \$37.09 IN UNSPENT GRANT FUNDS IN THE 3510 JDC GRANT FUND.** Item 23-O-128 (10.1)
11. **AN ORDINANCE RECOGNIZING ADDITIONAL REVENUE OF \$31,167 IN THE JDC GRANT FUND.** Item 23-0-129 (11.1)
12. **AN ORDINANCE ANTICIPATING ADDITIONAL REVENUE IN OF \$200,000 IN THE WHEELER ROAD BRIDGE FUND.** Item 23-O-130 (12.1)
13. **AN ORDINANCE AMENDING THE PROSECUTING ATTORNEY'S BUDGET FOR 2023.** Item 23-O-131 (13.1)
14. **AN ORDINANCE AMENDING THE GRANTS DEPARTMENT BUDGET AND THE COUNTY JUDGE'S BUDGET FOR 2023.** Item 23-O-132 (14.1)

BUDGET REVIEWS

15. **COLLECTOR- ANGELA WOOD**
16. **COUNTY CLERK- BECKY LEWALLEN**
17. **CIRCUIT CLERK- KYLE SYLVESTER**
18. **CORONER-ROGER MORRIS**
19. **CIRCUIT COURT DIVISION II- JUDGE JOHN THREET**
20. **PUBLIC COMMENT-** Twelve-minute comment period with a three-minute limit for each individual to comment on items on the agenda.
21. **ADJOURNMENT**

TREASURER'S FINANCIAL SUMMARY

4.1

8/1/2023 TO 8/31/2023

ACCOUNT	BEGIN BALANCE	REVENUES	EXPENDITURES	END BALANCE
1000 GENERAL	\$18,225,888.13	\$1,749,511.45	\$3,152,121.68	\$16,823,277.90
1001 GENERAL RESERVE FUND	\$14,228,401.74	\$46,223.72	\$924.47	\$14,273,700.99
1002 EMPLOYEE INSURANCE	\$3,443,830.42	\$540,055.30	\$698,715.76	\$3,285,169.96
1006 ARPA REVENUE REPLACEMENT F	\$10,030,130.54	\$32,584.69	\$0.00	\$10,062,715.23
1007 LATC FUND	\$61,108.39	\$60,311.42	\$0.00	\$121,419.81
1800 FLEX SPENDING	\$0.00	\$0.00	\$0.00	\$0.00
1825 ANIMAL SHELTER PROJECTS FUN	\$44,484.70	\$784.11	\$2.88	\$45,265.93
2000 ROAD	\$6,867,541.29	\$965,510.40	\$1,056,607.44	\$6,776,444.25
2003 ADD'L FUEL TAX ACT 416-2019	\$846,110.22	\$47,468.54	\$175,700.43	\$717,878.33
3000 TREASURER'S AUTOMATION	\$286,851.12	\$951.99	\$10,002.82	\$277,800.29
3001 COLLECTOR'S AUTOMATION	\$729,761.63	\$2,431.15	\$30,403.47	\$701,789.31
3002 CIRCUIT COURT AUTOMATION	\$140,461.81	\$3,129.43	\$2,346.74	\$141,244.50
3004 ASSESSOR'S AMENDMENT 79 FUN	\$345,005.12	\$1,124.07	\$384.96	\$345,744.23
3005 COUNTY CLERK'S COST	\$849,376.55	\$10,844.10	\$2,908.46	\$857,312.19
3006 RECORDER'S COST	\$991,115.97	\$120,968.39	\$344,992.30	\$767,092.06
3008 COUNTY LIBRARY	\$1,546,438.45	\$72,796.29	\$257,627.33	\$1,361,607.41
3010 COUNTY CLERK OPERATING	\$39,664.63	\$436.75	\$167.29	\$39,934.09
3012 CHILD SUPPORT COST	\$4,025.93	\$103.08	\$2.06	\$4,126.95
3014 COMMUNICATION FACILITY/EQUIP	\$274,870.46	\$24,994.83	\$41,656.55	\$258,208.74
3017 JAIL OPERATION & MAINTENANCE	\$7,677,976.69	\$1,894,822.86	\$1,610,221.11	\$7,962,578.44
3019 BOATING SAFETY	\$38,865.57	\$124.38	\$2.49	\$38,987.46
3020 EMERGENCY 9-1-1	\$497,265.89	\$21,554.10	\$38,376.05	\$480,443.94
3028 ADULT DRUG COURT	\$22,172.44	\$2,307.83	\$46.16	\$24,434.11
3031 CIRCUIT COURT JUVENILE DIVISIO	\$7,634.37	\$24.80	\$0.50	\$7,658.67
3032 JUVENILE COURT REPRESENTATI	\$6,094.11	\$39.64	\$0.79	\$6,132.96
3039 CIRCUIT CLERK COMMISSIONER F	\$3,005.77	\$171.43	\$3.43	\$3,173.77
3042 ASSESSOR'S LATE ASSESSMENT F	\$27,727.61	\$943.40	\$0.00	\$28,671.01
3046 AMERICAN RESCUE PLAN ACT	\$15,838,538.53	\$51,531.48	\$677,615.10	\$15,212,454.91
3075 CSU FUND	\$26,029.28	\$84.56	\$1.69	\$26,112.15
3400 FEMA	\$0.00	\$0.00	\$0.00	\$0.00
3401 HIV CLINIC	\$180,622.47	\$1,762.44	\$38,356.19	\$144,028.72
3402 LAW LIBRARY	\$369,711.62	\$9,965.29	\$10,012.90	\$369,664.01
3404 DRUG ENFORCEMENT - STATE	\$28,610.93	\$1,094.85	\$21.90	\$29,683.88
3405 DRUG ENFORCEMENT - FEDERAL	\$71,460.76	\$941.44	\$515.23	\$71,886.97
3406 DRUG COURT PROGRAM FUND	\$217,054.62	\$795.05	\$15.90	\$217,833.77
3501 HIDTA	\$39,900.00	\$0.00	\$0.00	\$39,900.00
3503 RURAL COMMUNITY GRANT	\$5,110.80	\$0.00	\$125.00	\$4,985.80
3508 PUBLIC SAFETY EQUIPMENT GRA	\$100,000.00	\$0.00	\$0.00	\$100,000.00
3509 INNOVATION GRANT FUND	\$0.00	\$0.00	\$0.00	\$0.00
3510 JDC GRANT FUND	\$759.22	\$31,167.00	\$666.32	\$31,259.90
3511 DEM GRANT FUND	(\$156,548.79)	\$225,381.16	\$248,915.51	(\$180,083.14)
3512 ENVIRONMENTAL AFFAIRS GRANT	\$0.00	\$0.00	\$0.00	\$0.00
3513 DRUG COURT GRANT FUND	\$126,808.44	\$241,201.77	\$205,483.03	\$162,527.18
3514 LAW ENFORCEMENT GRANT FUND	\$145,416.66	\$0.00	\$0.00	\$145,416.66
3515 ANIMAL SHELTER GRANT FUND	\$11,328.56	\$0.00	\$0.00	\$11,328.56
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	\$45,422.03	\$0.00	\$146.13	\$45,275.90
3525 EMERGENCY RENTAL ASSISTANC	\$488,589.18	\$1,587.27	\$0.00	\$490,176.45
3526 RENTAL ASSISTANCE - ERA 2 GRA	\$1,790,743.00	\$5,817.55	\$0.00	\$1,796,560.55
3550 CRISIS STABILIZATION UNIT GRAN	\$1,517.80	\$90,171.59	\$90,166.66	\$1,522.73
3999 COURT SECURITY GRANT	\$4,020.56	\$0.00	\$0.00	\$4,020.56

ACCOUNT	BEGIN BALANCE	REVENUES	EXPENDITURES	END BALANCE
4800 RADIO SYSTEM SALES TAX	\$3,033,497.62	\$9,871.16	\$15,558.89	\$3,027,809.89
Sub-Total	\$89,605,193.15	\$6,271,590.76	\$8,710,815.62	\$87,165,968.29
6000 TREASURER'S COMMISSION	\$1,321,294.74	\$112,545.00	\$0.00	\$1,433,839.74
6002 COLLECTOR'S UNAPPORTIONED	\$11,935,133.57	\$6,646,840.99	\$5,942,542.75	\$12,639,431.81
6003 PROPERTY TAX RELIEF	\$666,707.88	\$2,164.48	\$0.00	\$668,872.36
6004 DELINQUENT PERSONAL TAX	\$0.00	\$232,964.33	\$232,964.33	\$0.00
6005 DELINQUENT REAL TAXES	\$0.00	\$47,768.92	\$47,768.92	\$0.00
6006 TIMBER TAX	\$0.00	\$1,212.78	\$1,212.78	\$0.00
6008 STATE LAND SALES	\$0.00	\$53,859.64	\$53,859.64	\$0.00
6010 ADMIN JUSTICE	\$0.00	\$76,835.22	\$76,835.22	\$0.00
6011 INTEREST	\$0.00	\$339,511.01	\$339,511.01	\$0.00
6013 COMMON SCHOOL	\$4,744.68	\$112.35	\$0.00	\$4,857.03
6016 COUNTY FIRE PROTECTION PREM	\$0.00	\$18,555.47	\$18,555.47	\$0.00
6017 COUNTY SHERIFF'S OFFICE FUND	\$432.92	\$356.60	\$440.05	\$349.47
6406 BOSTON MOUNTAIN SOLID WASTE	\$0.00	\$0.00	\$0.00	\$0.00
6410 SEPTEMBER 11TH EXHIBIT FUND	\$8,497.37	\$27.61	\$0.00	\$8,524.98
6425 HAZMAT	\$0.00	\$0.00	\$0.00	\$0.00
6498 PAYROLL	\$0.00	\$1,891,211.07	\$1,891,211.07	\$0.00
6499 PAYROLL CLEARING	\$0.00	\$1,553,888.41	\$1,553,888.41	\$0.00
6550 MORROW FIRE DUES	\$0.00	\$450.15	\$450.15	\$0.00
6551 WHEELER FIRE DUES	\$0.00	\$2,880.41	\$2,880.41	\$0.00
6552 ROUND MOUNTAIN FIRE DUES	\$0.00	\$1,512.77	\$1,512.77	\$0.00
6553 NOB HILL FIRE DUES	\$0.00	\$1,488.70	\$1,488.70	\$0.00
6554 GOSHEN FIRE DUES	\$0.00	\$7,322.96	\$7,322.96	\$0.00
6555 PGROVE/FARM FIRE DUES	\$0.00	\$2,700.91	\$2,700.91	\$0.00
6556 LINCOLN FIRE DUES	\$0.00	\$2,003.56	\$2,003.56	\$0.00
6557 WEDINGTON FIRE DUES	\$0.00	\$1,251.38	\$1,251.38	\$0.00
6558 STRICKLER FIRE DUES	\$0.00	\$495.14	\$495.14	\$0.00
6559 WHITEHOUSE FIRE DUES	\$0.00	\$283.65	\$283.65	\$0.00
6560 WEST FORK FIRE DUES	\$0.00	\$2,070.68	\$2,070.68	\$0.00
6561 BOSTON MOUNTAIN FIRE DUES	\$0.00	\$2,867.17	\$2,867.17	\$0.00
6562 SUNSET FIRE DUES	\$0.00	\$121.55	\$121.55	\$0.00
6601 CITY OF FAYETTEVILLE	\$0.00	\$181,128.94	\$181,128.94	\$0.00
6602 CITY OF SPRINGDALE	\$0.00	\$158,363.90	\$158,363.90	\$0.00
6603 CITY OF PRAIRIE GROVE	\$0.00	\$13,605.55	\$13,605.55	\$0.00
6604 CITY OF WEST FORK	\$0.00	\$3,546.75	\$3,546.75	\$0.00
6605 CITY OF LINCOLN	\$0.00	\$2,868.62	\$2,868.62	\$0.00
6606 CITY OF WINSLOW	\$0.00	\$571.59	\$571.59	\$0.00
6607 CITY OF TONTITOWN	\$0.00	\$21,954.49	\$21,954.49	\$0.00
6608 CITY OF FARMINGTON	\$0.00	\$17,874.99	\$17,874.99	\$0.00
6609 CITY OF GREENLAND	\$0.00	\$2,442.89	\$2,442.89	\$0.00
6610 CITY OF ELKINS	\$0.00	\$7,327.91	\$7,327.91	\$0.00
6611 CITY OF ELM SPRINGS	\$0.00	\$6,371.56	\$6,371.56	\$0.00
6612 CITY OF JOHNSON	\$0.00	\$16,643.05	\$16,643.05	\$0.00
6613 CITY OF GOSHEN	\$0.00	\$5,098.88	\$5,098.88	\$0.00
6614 FAYETTEVILLE LIBRARY	\$0.00	\$174,592.08	\$174,592.08	\$0.00
6701 FAYETTEVILLE SCHOOL DISTRICT	\$0.00	\$2,417,513.13	\$2,417,513.13	\$0.00
6706 FARMINGTON SCHOOL DISTRICT	\$0.00	\$250,980.49	\$250,980.49	\$0.00
6710 ELKINS SCHOOL DISTRICT	\$0.00	\$111,054.15	\$111,054.15	\$0.00
6714 WEST FORK SCHOOL DISTRICT	\$0.00	\$98,239.82	\$98,239.82	\$0.00
6721 SILOAM SPRINGS SCHOOL DISTRI	\$0.00	\$18,926.36	\$18,926.36	\$0.00
6723 PRAIRIE GROVE SCHOOL DISTRIC	\$0.00	\$210,429.94	\$210,429.94	\$0.00
6748 LINCOLN SCHOOL DISTRICT	\$0.00	\$158,112.88	\$158,112.88	\$0.00
6750 SPRINGDALE SCHOOL DISTRICT	\$0.00	\$1,539,603.42	\$1,539,603.42	\$0.00
6795 GREENLAND SCHOOL DISTRICT	\$0.00	\$151,188.26	\$151,188.26	\$0.00

ACCOUNT	BEGIN BALANCE	REVENUES	EXPENDITURES	END BALANCE
6801 RUPPLE IMPROVEMENT DISTRICT	\$0.00	\$965.10	\$965.10	\$0.00
6803 HOMESTEAD IMP DISTRICT	\$0.00	\$335.92	\$335.92	\$0.00
6805 BEL CLAIRE IMP DISTRICT	\$0.00	\$1,228.54	\$1,228.54	\$0.00
6840 FAYETTEVILLE TIF DISTRICT	\$0.00	\$16,005.41	\$16,005.41	\$0.00
Sub-Total	\$13,936,811.16	\$16,590,277.53	\$15,771,213.30	\$14,755,875.39
Grand Total	\$103,542,004.31	\$22,861,868.29	\$24,482,028.92	\$101,921,843.68

County General Fund - Property Taxes Received

	2017	2018	2019	2020	2021	2022	2023
April	213,042.43	257,528.98	237,357.58	306,004.69	281,977.23	483,744.92	829,377.01
May	1,689,435.98	4,387,432.01	4,988,406.17	4,256,833.76	4,991,858.41	6,184,086.00	6,554,707.10
June	2,729,888.39	305,860.38	496,908.43	183,710.42	1,161,239.71	685,809.95	540,711.10
July	320,352.94	372,554.55	397,472.91	961,015.55	813,386.64	603,512.79	475,706.33
August	265,030.14	235,060.60	308,655.27	712,276.95	447,673.17	374,277.49	470,621.35
September	472,501.17	448,758.91	362,273.71	482,962.50	510,146.58	510,819.25	
October	1,238,530.23	1,114,490.63	1,532,247.00	1,496,773.22	1,657,968.56	1,763,647.00	
November	4,128,876.97	4,298,177.47	5,103,775.85	5,358,656.67	5,475,556.00	6,040,327.32	
December	994,391.61	995,214.26	1,202,637.25	1,041,605.15	1,031,998.33	891,111.71	
	12,052,049.86	12,415,077.79	14,629,734.17	14,799,838.91	16,371,804.63	17,537,336.43	8,871,122.89
Projection	11,825,000.00	12,000,000.00	14,200,000.00	14,575,000.00	15,850,000.00	17,250,000.00	19,000,000.00
Millage Rate	3.9	3.9	4.4	4.4	4.4	4.4	4.4

Bobby Hill, Washington County Treasurer
8/31/2023

ARPA - Total Obligations and Expenditures 06/10/2021 - 08/31/2023

Project	Obligation	Expense
Premium Pay (Ord 2021-89,98,105,120,121 2022-02)	\$7,286,557.80	\$7,286,557.80
E Books for Elections (Ord 2021-71)	\$239,588.47	\$239,588.47
Assessor Furniture / Work stations (Ord 2021-95)	\$264,998.92	\$264,998.92
Revenue Replacement (Ord 2022-17) (Ord 2022-124)	\$10,000,000.00	\$10,000,000.00 *
ARPA Administrator (Ord 2022-20)(2022-107)	\$77,058.59	\$77,058.59
Returning Home (Ord 2022-05, 101)	\$1,949,400.00	\$1,949,400.00
WC Rural Fire SCBA (Ord 2021-116)	\$5,387,717.66	\$5,387,717.66
UPSKILL NWA (Ord 2021-119)	\$2,900,000.00	\$2,900,000.00
Central EMS (Ord 2021-118)	\$1,155,871.00	\$1,155,871.00
Architecture - Jail (Ord 2021-75 2022-034)	\$250,000.00	\$250,000.00
Architecture - Juvenile Justice (Ord 2021-74, 2022-034)	\$0.00	\$0.00
Circuit Clerk Office Renovation (Ord 2022-046)	\$348,050.00	\$344,845.35
NWA Economic Development (Contract 2022-59)	\$35,000.00	\$35,000.00
911 Dispatch Center Remodel (Ord 2022-83, Ord 2023-047)	\$482,313.27	\$351,319.77 **
911 Next Generation Consoles upgrade (Ord 2022-84, Ord 2023-047)	\$640,000.00	\$640,000.00 **
Sheriff HVAC-Jail Software (Ord 2022-121)	\$750,000.00	\$331,424.13
Detention Center Project (Ord 2022-123)	\$8,812,332.75	\$98,684.49
Fayetteville Housing Authority (Ord 2021-86)	\$10,000.00	\$10,000.00
Emergency Op Center Engineering/Architecture (Ord 2023-054)	\$1,000,000.00	\$23,632.84
2023 Budget Expenses (Ord 2022-107)	\$13,150.00	\$325.36
Totals	\$41,602,038.46	\$31,346,424.38 ***

*Transferred to the 1006 ARPA Revenue Replacement Fund

**Transferred to 911 Fund 2022. Transferred back to ARPA 2023.

***Refund Ord 2022-01 is included in the expense totals

Ord 2023-028 Obligation Reductions included in obligation column

Beginning Balance 06/10/2021 (ARPA Receipt #725)	\$23,229,635.50
2021 Interest Earned	\$41,165.54
2021 Interest Transferred to General	-\$41,165.54
Expenses 2021-August 31, 2023	-\$31,346,424.38
2022 Interest Earned (Jan-Dec)	\$117,533.35
2022 Interest Transferred to General (Jan-Dec)	-\$117,533.35
2022 June 16 ARPA Receipt # 732 (Final Payment)	\$23,229,635.50
2023 Interest Earned	\$295,673.10
2023 Interest Transferred to General (Jan-June)	-\$196,064.81
Ending Balance 08/31/2023	\$15,212,454.91

Funds must be obligated by 12-31-2024

Funds must be spent by 12-31-2026

Bobby Hill

Washington County Treasurer

ONE-CENT SALES TAX - WASHINGTON COUNTY SHARE

MONTH	2017	2018	2019	2020	2021	2022	2023	Current Month Over/Under Last Year	Current Month % Over/Under Last Year
JANUARY	\$ 591,049.87	\$ 594,311.53	\$ 639,560.50	\$ 685,952.12	\$ 740,391.15	\$ 798,834.81	\$ 861,443.76	62,608.95	7.84%
FEBRUARY	\$ 657,693.76	\$ 699,585.37	\$ 707,337.68	\$ 764,489.01	\$ 825,759.39	\$ 856,920.38	\$ 925,414.87	68,494.49	7.99%
MARCH	\$ 563,796.75	\$ 571,126.42	\$ 598,031.36	\$ 627,295.40	\$ 726,766.81	\$ 736,285.96	\$ 816,178.43	79,892.47	10.85%
APRIL	\$ 560,307.27	\$ 573,905.69	\$ 575,776.77	\$ 647,641.27	\$ 646,690.10	\$ 707,058.69	\$ 806,551.79	99,493.10	14.07%
MAY	\$ 620,561.37	\$ 668,308.40	\$ 663,490.58	\$ 693,565.06	\$ 912,790.66	\$ 848,925.85	\$ 904,800.25	55,874.40	6.58%
JUNE	\$ 582,114.57	\$ 634,192.23	\$ 660,364.09	\$ 655,718.92	\$ 833,980.13	\$ 811,354.71	\$ 877,339.31	65,984.60	8.13%
JULY	\$ 645,929.51	\$ 671,785.93	\$ 676,470.05	\$ 705,048.88	\$ 831,610.96	\$ 848,057.45	\$ 910,321.60	62,264.15	7.34%
AUGUST	\$ 628,097.95	\$ 674,315.22	\$ 669,032.23	\$ 759,750.52	\$ 818,088.75	\$ 843,034.65	\$ 893,061.75	50,027.10	5.93%
SEPTEMBER	\$ 618,556.85	\$ 650,522.82	\$ 681,018.91	\$ 754,190.32	\$ 853,399.82	\$ 850,915.14			
OCTOBER	\$ 628,727.96	\$ 666,705.32	\$ 708,672.81	\$ 774,840.34	\$ 782,986.04	\$ 920,948.95			
NOVEMBER	\$ 622,960.44	\$ 651,848.88	\$ 689,745.13	\$ 761,836.91	\$ 777,284.46	\$ 869,438.18			
DECEMBER	\$ 605,076.44	\$ 641,516.71	\$ 671,569.35	\$ 745,176.21	\$ 755,195.58	\$ 861,084.45			
TOTAL	\$ 7,324,872.74	\$ 7,698,124.52	\$ 7,941,069.46	\$ 8,575,504.96	\$ 9,504,943.85	\$ 9,952,859.22	\$ 6,995,111.76	\$ 544,639.26	8.44%
Projection	\$6,982,590.00	\$7,500,000.00	\$7,777,500.00	\$8,145,000.00	\$7,363,000.00	\$7,500,000.00	\$10,000,000.00		
% Increase (Decrease) Over Prior Year	5.99%	5.10%	3.16%	7.99%	10.84%	4.71%			

QUARTER-CENT SALES TAX - WASHINGTON COUNTY JAIL

MONTH	2017	2018	2019	2020	2021	2022	2023	Current Month Over/Under Last Year	Current Month % Over/Under Last Year
JANUARY	\$ 803,357.04	\$ 807,790.30	\$ 869,292.85	\$ 932,348.51	\$ 1,006,342.22	\$ 1,212,499.15	\$ 1,307,529.18	\$ 95,030.03	7.84%
FEBRUARY	\$ 893,939.65	\$ 950,878.87	\$ 961,415.84	\$ 1,039,096.12	\$ 1,122,375.04	\$ 1,300,663.45	\$ 1,404,626.76	\$ 103,963.31	7.99%
MARCH	\$ 766,314.50	\$ 776,277.01	\$ 812,846.30	\$ 852,622.09	\$ 987,823.98	\$ 1,117,560.35	\$ 1,238,823.91	\$ 121,263.56	10.85%
APRIL	\$ 761,571.59	\$ 780,054.62	\$ 782,597.79	\$ 880,276.27	\$ 878,983.44	\$ 1,073,198.18	\$ 1,224,212.25	\$ 151,014.07	14.07%
MAY	\$ 843,469.17	\$ 908,367.10	\$ 901,818.71	\$ 942,696.04	\$ 1,240,668.24	\$ 1,288,529.08	\$ 1,373,337.17	\$ 84,808.09	6.58%
JUNE	\$ 791,212.15	\$ 861,996.28	\$ 897,569.16	\$ 891,255.45	\$ 1,133,548.69	\$ 1,231,502.29	\$ 1,331,656.01	\$ 100,153.72	8.13%
JULY	\$ 877,949.63	\$ 913,093.78	\$ 919,460.45	\$ 958,304.89	\$ 1,130,328.51	\$ 1,287,210.99	\$ 1,381,717.68	\$ 94,506.69	7.34%
AUGUST	\$ 853,712.92	\$ 916,531.60	\$ 909,350.93	\$ 1,032,655.55	\$ 1,111,949.08	\$ 1,279,587.20	\$ 1,355,520.08	\$ 75,932.88	5.93%
SEPTEMBER	\$ 840,744.62	\$ 884,192.89	\$ 925,643.27	\$ 1,025,098.11	\$ 1,159,944.01	\$ 1,291,548.49			
OCTOBER	\$ 854,569.22	\$ 906,188.19	\$ 963,230.55	\$ 1,053,165.69	\$ 1,188,443.34	\$ 1,397,848.24			
NOVEMBER	\$ 846,730.01	\$ 885,995.26	\$ 937,503.99	\$ 1,035,491.38	\$ 1,179,789.30	\$ 1,319,663.41			
DECEMBER	\$ 822,422.00	\$ 871,951.74	\$ 912,799.40	\$ 1,012,846.10	\$ 1,146,262.03	\$ 1,306,983.82			
TOTAL	\$ 9,955,992.50	\$ 10,463,317.64	\$ 10,793,529.24	\$ 11,655,856.20	\$ 13,286,457.88	\$ 15,106,794.65	\$ 10,617,423.04	\$ 826,672.35	8.44%
Projection	\$ 9,515,000.00	\$ 10,100,000.00	\$ 10,475,000.00	\$ 11,075,000.00	\$ 11,400,000.00	\$ 11,700,000.00	\$ 15,200,000.00		
% Increase (Decrease)									
Over Prior Year	5.99%	5.10%	3.16%	7.99%	13.99%	13.70%			

HALF-CENT STATE SALES TAX - WASHINGTON COUNTY ROAD

MONTH	2017	2018	2019	2020	2021	2022	2023	Current Month Over/Under Last Year	Current Month % Over/Under Last Year
JANUARY	\$ 127,662.71	\$ 142,638.93	\$ 146,170.98	\$ 152,597.85	\$ 151,039.58	\$ 191,506.77	\$ 210,423.75	\$ 18,916.98	9.88%
FEBRUARY	\$ 129,891.45	\$ 134,231.52	\$ 141,207.60	\$ 152,702.47	\$ 156,115.30	\$ 192,272.00	\$ 215,928.14	\$ 23,656.14	12.30%
MARCH	\$ 116,372.71	\$ 124,818.42	\$ 130,525.29	\$ 132,709.32	\$ 143,666.58	\$ 161,942.02	\$ 191,426.24	\$ 29,484.22	18.21%
APRIL	\$ 126,957.07	\$ 132,348.65	\$ 140,763.67	\$ 143,056.26	\$ 153,417.24	\$ 205,591.31	\$ 209,662.06	\$ 4,070.75	1.98%
MAY	\$ 125,526.35	\$ 137,039.28	\$ 140,049.92	\$ 131,854.19	\$ 194,774.69	\$ 196,234.75	\$ 210,601.43	\$ 14,366.68	7.32%
JUNE	\$ 126,077.85	\$ 132,487.65	\$ 147,664.96	\$ 136,776.01	\$ 180,328.12	\$ 189,506.77	\$ 212,280.28	\$ 22,773.51	12.02%
JULY	\$ 132,195.23	\$ 140,320.10	\$ 145,675.38	\$ 148,858.40	\$ 168,634.52	\$ 206,076.86	\$ 224,055.63	\$ 17,978.77	8.72%
AUGUST	\$ 125,513.27	\$ 137,912.38	\$ 142,035.25	\$ 154,627.82	\$ 170,136.70	\$ 196,810.28	\$ 114,031.89	\$ (82,778.39)	-42.06%
SEPTEMBER	\$ 130,620.12	\$ 141,449.96	\$ 154,548.75	\$ 154,121.40	\$ 170,753.21	\$ 208,153.19			
OCTOBER	\$ 131,557.47	\$ 140,556.69	\$ 145,790.44	\$ 152,525.45	\$ 177,315.75	\$ 210,332.71			
NOVEMBER	\$ 125,454.20	\$ 134,449.34	\$ 146,731.61	\$ 156,599.73	\$ 185,751.47	\$ 207,992.59			
DECEMBER	\$ 122,782.89	\$ 138,605.24	\$ 145,818.02	\$ 144,054.46	\$ 177,263.01	\$ 196,797.62			
TOTAL	\$ 1,520,611.32	\$ 1,636,858.16	\$ 1,726,981.87	\$ 1,760,483.36	\$ 2,029,196.17	\$ 2,363,216.87	\$ 1,588,409.42	\$ 48,468.66	3.15%
Projection	\$ 1,420,000.00	\$ 1,480,000.00	\$ 1,650,000.00	\$ 1,770,000.00	\$ 1,750,000.00	\$ 1,900,000.00	\$ 2,400,000.00		
% Increase/Decrease Over Prior Year	6.70%	7.64%	5.51%	1.94%	15.26%	16.46%			

1002 Employee Insurance

August-23

5.1

Beginning Balance: \$3,443,830.42						
	Income			Expense		
	Current	Previous Month	YTD	Current	Previous Month	YTD
AR Blue Cross	\$ -	\$ -	\$ 214,625.27	\$ -	\$ -	\$ -
Employee Reimbursement	\$ -	\$ -	\$ 2,113.18	\$ -	\$ -	\$ -
Excess Commission Distribution - Treasurer	\$ -	\$ -	\$ 5,089.68	\$ -	\$ -	\$ -
Insurance - Retiree Payments	\$ 13,613.51	\$ 14,187.30	\$ 102,398.26	\$ -	\$ -	\$ -
Insurance Premiums from Employees	\$ 153,205.82	\$ 154,281.13	\$ 1,316,134.94	\$ -	\$ -	\$ -
Insurance Contribution from County	\$ 355,197.08	\$ 355,197.08	\$ 3,182,739.28	\$ -	\$ -	\$ -
Life Insurance Contribution from County	\$ 7,546.00	\$ 7,546.00	\$ 67,969.00	\$ -	\$ -	\$ -
Interest	\$ 10,492.89	\$ 8,925.40	\$ 55,574.84	\$ -	\$ -	\$ -
Benefitfocus	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ACA-Centers for Medicare/Medicaid	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,261.00
Blue Administrative Expenses	\$ -	\$ -	\$ -	\$ -	\$ 36,405.52	\$ 245,090.65
MASA	\$ -	\$ -	\$ -	\$ 5,124.00	\$ 5,208.00	\$ 36,624.00
AFLAC Group	\$ -	\$ 266.98	\$ 551.55	\$ 8,409.45	\$ 8,484.44	\$ 68,946.75
Group Service Underwriters	\$ -	\$ -	\$ -	\$ -	\$ 31,394.38	\$ 247,032.72
DELTA Dental Plan of AR Inc	\$ -	\$ -	\$ -	\$ 44,295.74	\$ 17,752.74	\$ 223,954.74
KARAS Family Walkin Clinic	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,122.56
ACUITY GROUP OF MISSISSIPPI LLC	\$ -	\$ -	\$ 3,531.32	\$ 8,579.52	\$ 5,737.95	\$ 40,121.86
PREMISE HEALTH SYSTEMS INC	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 40,547.58
Ozark Guidance Center	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
JTS FINANCIAL SERVICES LLC	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,500.00
Standard Insurance Company	\$ -	\$ -	\$ -	\$ 21,835.17	\$ 22,122.64	\$ 177,549.13
TC	\$ -	\$ -	\$ -	\$ 209.86	\$ 178.51	\$ 5,007.42
Transfer by Court Order	\$ -	\$ -	\$ 65,693.26	\$ -	\$ -	\$ -
Transamerica Life Ins Co	\$ -	\$ -	\$ -	\$ 4,604.28	\$ 4,699.57	\$ 38,256.43
UAMS Outpatient Therapy Clinic	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
PRUDENTRX LLC	\$ -	\$ -	\$ -	\$ -	\$ 445.16	\$ 4,802.38
Usable Mutual Insurance	\$ -	\$ -	\$ -	\$ 402,676.52	\$ 147,782.85	\$ 2,215,595.79
USABLE LIFE	\$ -	\$ -	\$ -	\$ 752.71	\$ 788.53	\$ 12,408.11
RXBENEFITS INC	\$ -	\$ -	\$ -	\$ 202,228.51	\$ 38,132.11	\$ 826,242.49
Wageworks Inc.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Wash Co FOP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total:	\$ 540,055.30	\$ 540,403.89	\$ 5,016,420.58	\$ 698,715.76	\$ 319,132.40	\$ 4,198,063.61
Ending Balance: \$3,285,169.96						

WASHINGTON COUNTY

Month/Year	Total	Estimated Maximum Claims	Expected Paid Claims	Drug Claims & Admin Fees	Medical Claims	Total Paid Claims	EE/ER Funding	Reinsurance Cost	BCBS Admin & ITS Fees	Rx Rebates	Total Cost	Year Total Cost (Including Premise & Karas)	Month/Year
Jan-23	542	\$479,511.22	\$383,608.98	\$78,192.65	\$145,564.00	\$223,756.65	\$375,883.01	\$30,881.00	\$35,940.00	\$98,737.17	\$290,577.65	\$389,459.77	Jan-22
Feb-23	537	\$474,103.95	\$379,283.16	\$83,333.25	\$373,146.00	\$456,479.25	\$371,838.16	\$30,677.00	\$29,578.00		\$516,734.25	\$414,544.25	Feb-22
Mar-23	541	\$478,996.23	\$383,196.98	\$135,966.82	\$377,295.00	\$513,261.82	\$375,133.38	\$30,463.00	\$36,468.00	\$96,058.82	\$580,192.82	\$640,939.93	Mar-22
Apr-23	547	\$484,210.41	\$387,368.33	\$125,768.38	\$273,200.00	\$398,968.38	\$378,846.77	\$30,616.00	\$36,504.00		\$466,088.38	\$480,783.80	Apr-22
May-23	548	\$482,601.16	\$386,080.93	\$157,550.67	\$280,450.00	\$438,000.67	\$378,849.11	\$30,931.00	\$37,028.00		\$505,959.67	\$453,656.12	May-22
Jun-23	546	\$483,695.42	\$386,956.34	\$177,964.52	\$319,658.00	\$497,622.52	\$377,984.77	\$30,931.00	\$37,098.00	\$138,647.00	\$565,651.52	\$489,462.52	Jun-22
Jul-23	551	\$488,394.61	\$390,715.69	\$144,533.70	\$274,926.00	\$419,459.70	\$380,845.63	\$31,188.04	\$37,098.00		\$487,745.74	\$434,073.17	Jul-22
Aug-23													Aug-22
Sep-23													Sep-22
Oct-23													Oct-22
Nov-23													Nov-22
Dec-23													Dec-22
Totals:	3812	\$3,371,513.00	\$2,697,210.40	\$903,309.99	\$2,044,239.00	\$2,947,548.99	\$2,639,380.83	\$215,687.04	\$249,714.00	\$333,442.99	\$3,412,950.03	\$3,302,919.56	
									Rx Rebates Received:	\$333,442.99		\$322,324.67	
									Rx Rebates Expected:	\$225,000.00			
									Specific Reimbursement:				
									Revised Total:	\$2,854,507.04		\$2,980,594.89	

Expected vs Claims %	109.28%
Average BCBS Contractual Savings %	63.80%

Plan Funding Difference -\$215,126.21

YEAR OVER YEAR COMPARISON

	2020	2021	2022 <i>*Including Premise & Karas Claims \$296,472</i>	2023
Monthly Employee Count Average	537	517	530	545
Monthly Member Count Average	1077	1035	1035	1053
Monthly Medical Claim Average	\$261,104.25	\$249,911.48	\$320,667.77	\$292,034.14
Monthly Rx Claim Average	\$84,808.25	\$82,849.75	\$100,301.36	\$129,044.28
Monthly Total Claim Average	\$362,843.57	\$352,344.74	\$420,969.13	\$421,078.43
Monthly Claim Cost Per Employee Per Month Average	\$675.58	\$681.74	\$794.53	\$773.23
Monthly Claim Cost Per Member Per Month Average	\$336.90	\$340.43	\$406.73	\$399.88
Monthly Total Plan Cost Average	\$419,142.30	\$403,127.64	\$486,450.42	\$487,564.29
Monthly Total Plan Cost Per Employee Per Month Average	\$780.40	\$780.00	\$918.12	\$895.32
Monthly Total Plan Cost Per Member Per Month Average	\$389.18	\$389.50	\$470.00	\$463.02

**Premise & Karas claims didn't contribute to the Specific/Aggregate in previous years*

1002 EMPLOYEE INSURANCE

Tuesday, August 1, 2023 TO Thursday, August 31, 2023

DATE	TYPE	CHECK #	NAME	INCOME	EXPENSE	FUND	MEMO	BALANCE
7/31/2023			BEGINNING BALANCE	\$3,443,830.42				\$3,443,830.42
8/1/2023	T		TR FROM 6011 INTEREST	\$10,492.89		7501 INTEREST INCOME	Checking Interest through 7/31/2023	\$3,454,323.31
8/1/2023	TC		TRANSFER TO 6000 TREASURER'S COMMISSION		\$209.86	9905 TREASURER'S COMMISSION CHARGED TC: CHECKING INTEREST THROUGH 7/31/2023		\$3,454,113.45
8/1/2023	2300405	15782	USABLE MUTUAL INSURANCE COMPANY		\$67,379.79	9901 WARRANTS PAID	8/1/2023	\$3,386,733.66
8/1/2023	2300407	81246	DELTA DENTAL PLAN OF AR, INC.		\$4,408.06	9901 WARRANTS PAID	WKY0002852160	\$3,382,325.60
8/1/2023	2300409	81263	MASA		\$5,124.00	9901 WARRANTS PAID	7	\$3,377,201.60
8/3/2023	2300411	15785	RXBENEFITS INC		\$64,980.59	9901 WARRANTS PAID	8/3/2023	\$3,312,221.01
8/3/2023	2300411	15786	USABLE MUTUAL INSURANCE COMPANY		\$70,523.64	9901 WARRANTS PAID	8/3/2023	\$3,241,697.37
8/8/2023	2300418	15850	RXBENEFITS INC		\$79,553.13	9901 WARRANTS PAID	8/8/2023	\$3,162,144.24
8/8/2023	2300418	81336	ACUITY GROUP OF MISSISSIPPI LLC		\$477.00	9901 WARRANTS PAID	15540	\$3,161,667.24
8/8/2023	2300420	81352	DELTA DENTAL PLAN OF AR, INC.		\$1,779.80	9901 WARRANTS PAID	WKY0002785017	\$3,159,887.44
8/8/2023	2300420	81352	DELTA DENTAL PLAN OF AR, INC.		\$2,321.40	9901 WARRANTS PAID	WKY0002800321	\$3,157,566.04
8/8/2023	2300420	81352	DELTA DENTAL PLAN OF AR, INC.		\$5,688.64	9901 WARRANTS PAID	WKY0002805344	\$3,151,877.40
8/8/2023	2300420	81352	DELTA DENTAL PLAN OF AR, INC.		\$3,961.90	9901 WARRANTS PAID	WKY0002827026	\$3,147,915.50
8/8/2023	2300420	81352	DELTA DENTAL PLAN OF AR, INC.		\$9,412.00	9901 WARRANTS PAID	WKY0002861539	\$3,138,503.50
8/8/2023	2300420	81352	DELTA DENTAL PLAN OF AR, INC.		\$3,813.00	9901 WARRANTS PAID	CNS0001315617	\$3,134,690.50
8/10/2023	T230042		TRANSFER FROM 1000 GENERAL	\$1,094.97		8301 INSURANCE PREMIUM		\$3,135,785.47
8/10/2023	T230042		TRANSFER FROM 1000 GENERAL	\$1,878.02		8301 INSURANCE PREMIUM		\$3,137,663.49
8/10/2023	T230042		TRANSFER FROM 1000 GENERAL	\$557.52		8301 INSURANCE PREMIUM		\$3,138,221.01
8/10/2023	T230042		TRANSFER FROM 1000 GENERAL	\$425.00		8301 INSURANCE PREMIUM		\$3,138,646.01
8/10/2023	T230042		TRANSFER FROM 1000 GENERAL	\$924.24		8301 INSURANCE PREMIUM		\$3,139,570.25
8/10/2023	T230042		TRANSFER FROM 1000 GENERAL	\$1,726.40		8301 INSURANCE PREMIUM		\$3,141,296.65
8/10/2023	T230042		TRANSFER FROM 1000 GENERAL	\$694.73		8301 INSURANCE PREMIUM		\$3,141,991.38
8/10/2023	T230042		TRANSFER FROM 1000 GENERAL	\$118.86		8301 INSURANCE PREMIUM		\$3,142,110.24
8/10/2023	T230042		TRANSFER FROM 1000 GENERAL	\$6,662.96		8301 INSURANCE PREMIUM		\$3,148,773.20
8/10/2023	T230042		TRANSFER FROM 1000 GENERAL	\$1,254.53		8301 INSURANCE PREMIUM		\$3,150,027.73
8/10/2023	T230042		TRANSFER FROM 1000 GENERAL	\$3,610.90		8301 INSURANCE PREMIUM		\$3,153,638.63
8/10/2023	T230042		TRANSFER FROM 1000 GENERAL	\$22,840.87		8301 INSURANCE PREMIUM		\$3,176,479.50
8/10/2023	T230042		TRANSFER FROM 2000 ROAD	\$416.67		8301 INSURANCE PREMIUM		\$3,176,896.17
8/10/2023	T230042		TRANSFER FROM 2000 ROAD	\$141.12		8301 INSURANCE PREMIUM		\$3,177,037.29
8/10/2023	T230042		TRANSFER FROM 2000 ROAD	\$189.87		8301 INSURANCE PREMIUM		\$3,177,227.16
8/10/2023	T230042		TRANSFER FROM 2000 ROAD	\$50.00		8301 INSURANCE PREMIUM		\$3,177,277.16
8/10/2023	T230042		TRANSFER FROM 2000 ROAD	\$680.21		8301 INSURANCE PREMIUM		\$3,177,957.37
8/10/2023	T230042		TRANSFER FROM 2000 ROAD	\$7,070.46		8301 INSURANCE PREMIUM		\$3,185,027.83
8/10/2023	T230042		TRANSFER FROM 2000 ROAD	\$630.65		8301 INSURANCE PREMIUM		\$3,185,658.48
8/10/2023	T230042		TRANSFER FROM 2000 ROAD	\$20.00		8301 INSURANCE PREMIUM		\$3,185,678.48
8/10/2023	T230042		TRANSFER FROM 2000 ROAD	\$1,777.06		8301 INSURANCE PREMIUM		\$3,187,455.54
8/10/2023	T230042		TRANSFER FROM 2000 ROAD	\$25.03		8301 INSURANCE PREMIUM		\$3,187,480.57

<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>
8/10/2023	T230042		TRANSFER FROM 2000 ROAD	\$245.51		8301 INSURANCE PREMIUM		\$3,187,726.08
8/10/2023	T230042		TRANSFER FROM 2000 ROAD	\$460.81		8301 INSURANCE PREMIUM		\$3,188,186.89
8/10/2023	T230042		TRANSFER FROM 3000 TREASURER'S AUTOMATION	\$13.85		8301 INSURANCE PREMIUM		\$3,188,200.74
8/10/2023	T230042		TRANSFER FROM 3000 TREASURER'S AUTOMATION	\$6.46		8301 INSURANCE PREMIUM		\$3,188,207.20
8/10/2023	T230042		TRANSFER FROM 3000 TREASURER'S AUTOMATION	\$4.34		8301 INSURANCE PREMIUM		\$3,188,211.54
8/10/2023	T230042		TRANSFER FROM 3000 TREASURER'S AUTOMATION	\$25.85		8301 INSURANCE PREMIUM		\$3,188,237.39
8/10/2023	T230042		TRANSFER FROM 3001 COLLECTOR'S AUTOMATION	\$422.77		8301 INSURANCE PREMIUM		\$3,188,660.16
8/10/2023	T230042		TRANSFER FROM 3001 COLLECTOR'S AUTOMATION	\$48.42		8301 INSURANCE PREMIUM		\$3,188,708.58
8/10/2023	T230042		TRANSFER FROM 3001 COLLECTOR'S AUTOMATION	\$25.84		8301 INSURANCE PREMIUM		\$3,188,734.42
8/10/2023	T230042		TRANSFER FROM 3001 COLLECTOR'S AUTOMATION	\$11.76		8301 INSURANCE PREMIUM		\$3,188,746.18
8/10/2023	T230042		TRANSFER FROM 3001 COLLECTOR'S AUTOMATION	\$29.36		8301 INSURANCE PREMIUM		\$3,188,775.54
8/10/2023	T230042		TRANSFER FROM 3001 COLLECTOR'S AUTOMATION	\$11.42		8301 INSURANCE PREMIUM		\$3,188,786.96
8/10/2023	T230042		TRANSFER FROM 3001 COLLECTOR'S AUTOMATION	\$17.01		8301 INSURANCE PREMIUM		\$3,188,803.97
8/10/2023	T230042		TRANSFER FROM 3001 COLLECTOR'S AUTOMATION	\$53.08		8301 INSURANCE PREMIUM		\$3,188,857.05
8/10/2023	T230042		TRANSFER FROM 3001 COLLECTOR'S AUTOMATION	\$16.91		8301 INSURANCE PREMIUM		\$3,188,873.96
8/10/2023	T230042		TRANSFER FROM 3006 RECORDER'S COST	\$47.16		8301 INSURANCE PREMIUM		\$3,188,921.12
8/10/2023	T230042		TRANSFER FROM 3006 RECORDER'S COST	\$32.30		8301 INSURANCE PREMIUM		\$3,188,953.42
8/10/2023	T230042		TRANSFER FROM 3006 RECORDER'S COST	\$78.46		8301 INSURANCE PREMIUM		\$3,189,031.88
8/10/2023	T230042		TRANSFER FROM 3006 RECORDER'S COST	\$159.25		8301 INSURANCE PREMIUM		\$3,189,191.13
8/10/2023	T230042		TRANSFER FROM 3006 RECORDER'S COST	\$25.35		8301 INSURANCE PREMIUM		\$3,189,216.48
8/10/2023	T230042		TRANSFER FROM 3006 RECORDER'S COST	\$143.72		8301 INSURANCE PREMIUM		\$3,189,360.20
8/10/2023	T230042		TRANSFER FROM 3006 RECORDER'S COST	\$734.79		8301 INSURANCE PREMIUM		\$3,190,094.99
8/10/2023	T230042		TRANSFER FROM 3006 RECORDER'S COST	\$54.18		8301 INSURANCE PREMIUM		\$3,190,149.17
8/10/2023	T230042		TRANSFER FROM 3006 RECORDER'S COST	\$101.85		8301 INSURANCE PREMIUM		\$3,190,251.02
8/10/2023	T230042		TRANSFER FROM 3006 RECORDER'S COST	\$56.81		8301 INSURANCE PREMIUM		\$3,190,307.83
8/10/2023	T230042		TRANSFER FROM 3008 COUNTY LIBRARY	\$19.38		8301 INSURANCE PREMIUM		\$3,190,327.21
8/10/2023	T230042		TRANSFER FROM 3008 COUNTY LIBRARY	\$16.92		8301 INSURANCE PREMIUM		\$3,190,344.13

<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>
8/10/2023	T230042		TRANSFER FROM 3008 COUNTY LIBRARY	\$24.03		8301 INSURANCE PREMIUM		\$3,190,368.16
8/10/2023	T230042		TRANSFER FROM 3008 COUNTY LIBRARY	\$53.08		8301 INSURANCE PREMIUM		\$3,190,421.24
8/10/2023	T230042		TRANSFER FROM 3008 COUNTY LIBRARY	\$15.00		8301 INSURANCE PREMIUM		\$3,190,436.24
8/10/2023	T230042		TRANSFER FROM 3008 COUNTY LIBRARY	\$111.07		8301 INSURANCE PREMIUM		\$3,190,547.31
8/10/2023	T230042		TRANSFER FROM 3008 COUNTY LIBRARY	\$166.14		8301 INSURANCE PREMIUM		\$3,190,713.45
8/10/2023	T230042		TRANSFER FROM 3017 JAIL OPERATION & MAINTENANCE	\$906.91		8301 INSURANCE PREMIUM		\$3,191,620.36
8/10/2023	T230042		TRANSFER FROM 3017 JAIL OPERATION & MAINTENANCE	\$736.44		8301 INSURANCE PREMIUM		\$3,192,356.80
8/10/2023	T230042		TRANSFER FROM 3017 JAIL OPERATION & MAINTENANCE	\$527.67		8301 INSURANCE PREMIUM		\$3,192,884.47
8/10/2023	T230042		TRANSFER FROM 3017 JAIL OPERATION & MAINTENANCE	\$1,610.00		8301 INSURANCE PREMIUM		\$3,194,494.47
8/10/2023	T230042		TRANSFER FROM 3017 JAIL OPERATION & MAINTENANCE	\$341.11		8301 INSURANCE PREMIUM		\$3,194,835.58
8/10/2023	T230042		TRANSFER FROM 3017 JAIL OPERATION & MAINTENANCE	\$1,056.49		8301 INSURANCE PREMIUM		\$3,195,892.07
8/10/2023	T230042		TRANSFER FROM 3017 JAIL OPERATION & MAINTENANCE	\$3,358.04		8301 INSURANCE PREMIUM		\$3,199,250.11
8/10/2023	T230042		TRANSFER FROM 3017 JAIL OPERATION & MAINTENANCE	\$10,882.68		8301 INSURANCE PREMIUM		\$3,210,132.79
8/10/2023	T230042		TRANSFER FROM 3017 JAIL OPERATION & MAINTENANCE	\$20.00		8301 INSURANCE PREMIUM		\$3,210,152.79
8/10/2023	T230042		TRANSFER FROM 3017 JAIL OPERATION & MAINTENANCE	\$69.27		8301 INSURANCE PREMIUM		\$3,210,222.06
8/10/2023	T230042		TRANSFER FROM 3017 JAIL OPERATION & MAINTENANCE	\$918.97		8301 INSURANCE PREMIUM		\$3,211,141.03
8/10/2023	T230042		TRANSFER FROM 3017 JAIL OPERATION & MAINTENANCE	\$345.00		8301 INSURANCE PREMIUM		\$3,211,486.03
8/10/2023	T230042		TRANSFER FROM 3401 HIV CLINIC	\$4.34		8301 INSURANCE PREMIUM		\$3,211,490.37
8/10/2023	T230042		TRANSFER FROM 3401 HIV CLINIC	\$6.46		8301 INSURANCE PREMIUM		\$3,211,496.83
8/10/2023	T230042		TRANSFER FROM 3401 HIV CLINIC	\$9.06		8301 INSURANCE PREMIUM		\$3,211,505.89
8/10/2023	T230042		TRANSFER FROM 3401 HIV CLINIC	\$6.24		8301 INSURANCE PREMIUM		\$3,211,512.13
8/10/2023	T230042		TRANSFER FROM 3401 HIV CLINIC	\$8.45		8301 INSURANCE PREMIUM		\$3,211,520.58
8/10/2023	T230042		TRANSFER FROM 3401 HIV CLINIC	\$16.67		8301 INSURANCE PREMIUM		\$3,211,537.25
8/10/2023	T230042		TRANSFER FROM 3401 HIV CLINIC	\$13.85		8301 INSURANCE PREMIUM		\$3,211,551.10
8/10/2023	T230042		TRANSFER FROM 3401 HIV CLINIC	\$20.00		8301 INSURANCE PREMIUM		\$3,211,571.10
8/10/2023	T230042		TRANSFER FROM 3401 HIV CLINIC	\$25.85		8301 INSURANCE PREMIUM		\$3,211,596.95
8/10/2023	2300427	81406	ACUITY GROUP OF MISSISSIPPI LLC		\$930.00	9901 WARRANTS PAID	8	\$3,210,666.95
8/10/2023	2300427	81406	ACUITY GROUP OF MISSISSIPPI LLC		\$3,445.40	9901 WARRANTS PAID	8	\$3,207,221.55
8/10/2023	2300427	81407	AFLAC GROUP		\$5,488.62	9901 WARRANTS PAID	8	\$3,201,732.93
8/10/2023	2300427	81407	AFLAC GROUP		\$2,920.83	9901 WARRANTS PAID	8	\$3,198,812.10
8/10/2023	2300428	81421	DELTA DENTAL PLAN OF AR, INC.		\$6,933.74	9901 WARRANTS PAID	8	\$3,191,878.36
8/10/2023	2300431	81445	STANDARD INSURANCE COMPANY		\$8,259.55	9901 WARRANTS PAID	168274-A-8/1/23	\$3,183,618.81
8/10/2023	2300431	81445	STANDARD INSURANCE COMPANY		\$13,575.62	9901 WARRANTS PAID	168274-A-8/1/23	\$3,170,043.19
8/10/2023	2300431	81449	TRANSAMERICA LIFE INSURANCE COMPANY		\$2,162.05	9901 WARRANTS PAID	AUG 1 2023	\$3,167,881.14

DATE	TYPE	CHECK #	NAME	INCOME	EXPENSE	FUND	MEMO	BALANCE
8/10/2023	2300431	81449	TRANSAMERICA LIFE INSURANCE COMPANY		\$2,442.23	9901 WARRANTS PAID	AUG 1 2023	\$3,165,438.91
8/10/2023	2300431	81451	USABLE LIFE 50005048		\$461.92	9901 WARRANTS PAID	AUG 1 2023	\$3,164,976.99
8/10/2023	2300431	81451	USABLE LIFE 50005048		\$290.79	9901 WARRANTS PAID	AUG 1 2023	\$3,164,686.20
8/17/2023	2300437	81522	ACUITY GROUP OF MISSISSIPPI LLC		\$574.16	9901 WARRANTS PAID	4	\$3,164,112.04
8/17/2023	2300437	81522	ACUITY GROUP OF MISSISSIPPI LLC		\$3,152.96	9901 WARRANTS PAID	4	\$3,160,959.08
8/21/2023	R1133		INSURANCE - RETIREE PAYMENTS	\$969.79		8722 REIMBURSEMENT - INSURANCE		\$3,161,928.87
8/21/2023	R1133		INSURANCE - RETIREE PAYMENTS	\$765.74		8722 REIMBURSEMENT - INSURANCE		\$3,162,694.61
8/21/2023	R1133		INSURANCE - RETIREE PAYMENTS	\$573.79		8722 REIMBURSEMENT - INSURANCE		\$3,163,268.40
8/21/2023	R1133		INSURANCE - RETIREE PAYMENTS	\$573.79		8722 REIMBURSEMENT - INSURANCE		\$3,163,842.19
8/21/2023	R1133		INSURANCE - RETIREE PAYMENTS	\$573.79		8722 REIMBURSEMENT - INSURANCE		\$3,164,415.98
8/21/2023	R1133		INSURANCE - RETIREE PAYMENTS	\$765.74		8722 REIMBURSEMENT - INSURANCE		\$3,165,181.72
8/21/2023	R1133		INSURANCE - RETIREE PAYMENTS	\$573.79		8722 REIMBURSEMENT - INSURANCE		\$3,165,755.51
8/21/2023	R1133		INSURANCE - RETIREE PAYMENTS	\$765.74		8722 REIMBURSEMENT - INSURANCE		\$3,166,521.25
8/21/2023	R1133		INSURANCE - RETIREE PAYMENTS	\$765.74		8722 REIMBURSEMENT - INSURANCE		\$3,167,286.99
8/21/2023	R1133		INSURANCE - RETIREE PAYMENTS	\$765.74		8722 REIMBURSEMENT - INSURANCE		\$3,168,052.73
8/21/2023	R1133		INSURANCE - RETIREE PAYMENTS	\$765.74		8722 REIMBURSEMENT - INSURANCE		\$3,168,818.47
8/21/2023	R1133		INSURANCE - RETIREE PAYMENTS	\$573.79		8722 REIMBURSEMENT - INSURANCE		\$3,169,392.26
8/21/2023	R1133		INSURANCE - RETIREE PAYMENTS	\$969.79		8722 REIMBURSEMENT - INSURANCE		\$3,170,362.05
8/21/2023	R1133		INSURANCE - RETIREE PAYMENTS	\$765.74		8722 REIMBURSEMENT - INSURANCE		\$3,171,127.79
8/21/2023	R1133		INSURANCE - RETIREE PAYMENTS	\$573.79		8722 REIMBURSEMENT - INSURANCE		\$3,171,701.58
8/21/2023	R1133		INSURANCE - RETIREE PAYMENTS	\$765.74		8722 REIMBURSEMENT - INSURANCE		\$3,172,467.32
8/21/2023	R1133		INSURANCE - RETIREE PAYMENTS	\$765.74		8722 REIMBURSEMENT - INSURANCE		\$3,173,233.06
8/21/2023	R1133		INSURANCE - RETIREE PAYMENTS	\$573.79		8722 REIMBURSEMENT - INSURANCE		\$3,173,806.85
8/21/2023	R1133		INSURANCE - RETIREE PAYMENTS	\$765.74		8722 REIMBURSEMENT - INSURANCE		\$3,174,572.59
8/22/2023	2300442	15875	RXBENEFITS INC		\$1,708.50	9901 WARRANTS PAID	8/22/2023	\$3,172,864.09
8/22/2023	2300442	15876	USABLE MUTUAL INSURANCE COMPANY		\$194,906.50	9901 WARRANTS PAID	8/22/2023	\$2,977,957.59
8/22/2023	2300444	81591	DELTA DENTAL PLAN OF AR, INC.		\$2,618.20	9901 WARRANTS PAID	WKY0002882907	\$2,975,339.39
8/23/2023	T230044		TRANSFER FROM 1000 GENERAL	\$22,715.31		8301 INSURANCE PREMIUM		\$2,998,054.70
8/23/2023	T230044		TRANSFER FROM 1000 GENERAL	\$1,858.91		8301 INSURANCE PREMIUM		\$2,999,913.61
8/23/2023	T230044		TRANSFER FROM 1000 GENERAL	\$3,396.68		8301 INSURANCE PREMIUM		\$3,003,310.29
8/23/2023	T230044		TRANSFER FROM 1000 GENERAL	\$1,237.63		8301 INSURANCE PREMIUM		\$3,004,547.92
8/23/2023	T230044		TRANSFER FROM 1000 GENERAL	\$6,589.11		8301 INSURANCE PREMIUM		\$3,011,137.03
8/23/2023	T230044		TRANSFER FROM 1000 GENERAL	\$100.59		8301 INSURANCE PREMIUM		\$3,011,237.62
8/23/2023	T230044		TRANSFER FROM 1000 GENERAL	\$549.00		8301 INSURANCE PREMIUM		\$3,011,786.62
8/23/2023	T230044		TRANSFER FROM 1000 GENERAL	\$425.00		8301 INSURANCE PREMIUM		\$3,012,211.62
8/23/2023	T230044		TRANSFER FROM 1000 GENERAL	\$1,713.17		8301 INSURANCE PREMIUM		\$3,013,924.79
8/23/2023	T230044		TRANSFER FROM 1000 GENERAL	\$813.53		8301 INSURANCE PREMIUM		\$3,014,738.32
8/23/2023	T230044		TRANSFER FROM 1000 GENERAL	\$675.09		8301 INSURANCE PREMIUM		\$3,015,413.41
8/23/2023	T230044		TRANSFER FROM 1000 GENERAL	\$1,082.05		8301 INSURANCE PREMIUM		\$3,016,495.46
8/23/2023	T230044		TRANSFER FROM 2000 ROAD	\$245.51		8301 INSURANCE PREMIUM		\$3,016,740.97
8/23/2023	T230044		TRANSFER FROM 2000 ROAD	\$630.65		8301 INSURANCE PREMIUM		\$3,017,371.62
8/23/2023	T230044		TRANSFER FROM 2000 ROAD	\$680.21		8301 INSURANCE PREMIUM		\$3,018,051.83
8/23/2023	T230044		TRANSFER FROM 2000 ROAD	\$7,070.46		8301 INSURANCE PREMIUM		\$3,025,122.29

<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>
8/23/2023	T230044		TRANSFER FROM 2000 ROAD	\$50.00		8301 INSURANCE PREMIUM		\$3,025,172.29
8/23/2023	T230044		TRANSFER FROM 2000 ROAD	\$25.03		8301 INSURANCE PREMIUM		\$3,025,197.32
8/23/2023	T230044		TRANSFER FROM 2000 ROAD	\$1,777.06		8301 INSURANCE PREMIUM		\$3,026,974.38
8/23/2023	T230044		TRANSFER FROM 2000 ROAD	\$416.67		8301 INSURANCE PREMIUM		\$3,027,391.05
8/23/2023	T230044		TRANSFER FROM 2000 ROAD	\$460.81		8301 INSURANCE PREMIUM		\$3,027,851.86
8/23/2023	T230044		TRANSFER FROM 2000 ROAD	\$20.00		8301 INSURANCE PREMIUM		\$3,027,871.86
8/23/2023	T230044		TRANSFER FROM 2000 ROAD	\$141.12		8301 INSURANCE PREMIUM		\$3,028,012.98
8/23/2023	T230044		TRANSFER FROM 2000 ROAD	\$189.87		8301 INSURANCE PREMIUM		\$3,028,202.85
8/23/2023	T230044		TRANSFER FROM 3000 TREASURER'S AUTOMATION	\$25.85		8301 INSURANCE PREMIUM		\$3,028,228.70
8/23/2023	T230044		TRANSFER FROM 3000 TREASURER'S AUTOMATION	\$4.34		8301 INSURANCE PREMIUM		\$3,028,233.04
8/23/2023	T230044		TRANSFER FROM 3000 TREASURER'S AUTOMATION	\$13.85		8301 INSURANCE PREMIUM		\$3,028,246.89
8/23/2023	T230044		TRANSFER FROM 3000 TREASURER'S AUTOMATION	\$6.46		8301 INSURANCE PREMIUM		\$3,028,253.35
8/23/2023	T230044		TRANSFER FROM 3001 COLLECTOR'S AUTOMATION	\$11.42		8301 INSURANCE PREMIUM		\$3,028,264.77
8/23/2023	T230044		TRANSFER FROM 3001 COLLECTOR'S AUTOMATION	\$17.01		8301 INSURANCE PREMIUM		\$3,028,281.78
8/23/2023	T230044		TRANSFER FROM 3001 COLLECTOR'S AUTOMATION	\$29.36		8301 INSURANCE PREMIUM		\$3,028,311.14
8/23/2023	T230044		TRANSFER FROM 3001 COLLECTOR'S AUTOMATION	\$48.42		8301 INSURANCE PREMIUM		\$3,028,359.56
8/23/2023	T230044		TRANSFER FROM 3001 COLLECTOR'S AUTOMATION	\$53.08		8301 INSURANCE PREMIUM		\$3,028,412.64
8/23/2023	T230044		TRANSFER FROM 3001 COLLECTOR'S AUTOMATION	\$16.91		8301 INSURANCE PREMIUM		\$3,028,429.55
8/23/2023	T230044		TRANSFER FROM 3001 COLLECTOR'S AUTOMATION	\$25.84		8301 INSURANCE PREMIUM		\$3,028,455.39
8/23/2023	T230044		TRANSFER FROM 3001 COLLECTOR'S AUTOMATION	\$11.76		8301 INSURANCE PREMIUM		\$3,028,467.15
8/23/2023	T230044		TRANSFER FROM 3001 COLLECTOR'S AUTOMATION	\$422.77		8301 INSURANCE PREMIUM		\$3,028,889.92
8/23/2023	T230044		TRANSFER FROM 3006 RECORDER'S COST	\$101.85		8301 INSURANCE PREMIUM		\$3,028,991.77
8/23/2023	T230044		TRANSFER FROM 3006 RECORDER'S COST	\$25.35		8301 INSURANCE PREMIUM		\$3,029,017.12
8/23/2023	T230044		TRANSFER FROM 3006 RECORDER'S COST	\$32.30		8301 INSURANCE PREMIUM		\$3,029,049.42
8/23/2023	T230044		TRANSFER FROM 3006 RECORDER'S COST	\$734.79		8301 INSURANCE PREMIUM		\$3,029,784.21
8/23/2023	T230044		TRANSFER FROM 3006 RECORDER'S COST	\$78.46		8301 INSURANCE PREMIUM		\$3,029,862.67
8/23/2023	T230044		TRANSFER FROM 3006 RECORDER'S COST	\$47.16		8301 INSURANCE PREMIUM		\$3,029,909.83
8/23/2023	T230044		TRANSFER FROM 3006 RECORDER'S COST	\$56.81		8301 INSURANCE PREMIUM		\$3,029,966.64

<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>
8/23/2023	T230044		TRANSFER FROM 3006 RECORDER'S COST	\$143.72		8301 INSURANCE PREMIUM		\$3,030,110.36
8/23/2023	T230044		TRANSFER FROM 3006 RECORDER'S COST	\$159.25		8301 INSURANCE PREMIUM		\$3,030,269.61
8/23/2023	T230044		TRANSFER FROM 3006 RECORDER'S COST	\$54.18		8301 INSURANCE PREMIUM		\$3,030,323.79
8/23/2023	T230044		TRANSFER FROM 3008 COUNTY LIBRARY	\$16.92		8301 INSURANCE PREMIUM		\$3,030,340.71
8/23/2023	T230044		TRANSFER FROM 3008 COUNTY LIBRARY	\$111.07		8301 INSURANCE PREMIUM		\$3,030,451.78
8/23/2023	T230044		TRANSFER FROM 3008 COUNTY LIBRARY	\$166.14		8301 INSURANCE PREMIUM		\$3,030,617.92
8/23/2023	T230044		TRANSFER FROM 3008 COUNTY LIBRARY	\$19.38		8301 INSURANCE PREMIUM		\$3,030,637.30
8/23/2023	T230044		TRANSFER FROM 3008 COUNTY LIBRARY	\$24.03		8301 INSURANCE PREMIUM		\$3,030,661.33
8/23/2023	T230044		TRANSFER FROM 3008 COUNTY LIBRARY	\$15.00		8301 INSURANCE PREMIUM		\$3,030,676.33
8/23/2023	T230044		TRANSFER FROM 3008 COUNTY LIBRARY	\$53.08		8301 INSURANCE PREMIUM		\$3,030,729.41
8/23/2023	T230044		TRANSFER FROM 3017 JAIL OPERATION & MAINTENANCE	\$1,610.00		8301 INSURANCE PREMIUM		\$3,032,339.41
8/23/2023	T230044		TRANSFER FROM 3017 JAIL OPERATION & MAINTENANCE	\$906.91		8301 INSURANCE PREMIUM		\$3,033,246.32
8/23/2023	T230044		TRANSFER FROM 3017 JAIL OPERATION & MAINTENANCE	\$527.67		8301 INSURANCE PREMIUM		\$3,033,773.99
8/23/2023	T230044		TRANSFER FROM 3017 JAIL OPERATION & MAINTENANCE	\$345.00		8301 INSURANCE PREMIUM		\$3,034,118.99
8/23/2023	T230044		TRANSFER FROM 3017 JAIL OPERATION & MAINTENANCE	\$3,358.04		8301 INSURANCE PREMIUM		\$3,037,477.03
8/23/2023	T230044		TRANSFER FROM 3017 JAIL OPERATION & MAINTENANCE	\$341.11		8301 INSURANCE PREMIUM		\$3,037,818.14
8/23/2023	T230044		TRANSFER FROM 3017 JAIL OPERATION & MAINTENANCE	\$918.97		8301 INSURANCE PREMIUM		\$3,038,737.11
8/23/2023	T230044		TRANSFER FROM 3017 JAIL OPERATION & MAINTENANCE	\$1,056.49		8301 INSURANCE PREMIUM		\$3,039,793.60
8/23/2023	T230044		TRANSFER FROM 3017 JAIL OPERATION & MAINTENANCE	\$10,908.53		8301 INSURANCE PREMIUM		\$3,050,702.13
8/23/2023	T230044		TRANSFER FROM 3017 JAIL OPERATION & MAINTENANCE	\$69.27		8301 INSURANCE PREMIUM		\$3,050,771.40
8/23/2023	T230044		TRANSFER FROM 3017 JAIL OPERATION & MAINTENANCE	\$736.44		8301 INSURANCE PREMIUM		\$3,051,507.84
8/23/2023	T230044		TRANSFER FROM 3017 JAIL OPERATION & MAINTENANCE	\$20.00		8301 INSURANCE PREMIUM		\$3,051,527.84
8/23/2023	T230044		TRANSFER FROM 3401 HIV CLINIC	\$9.06		8301 INSURANCE PREMIUM		\$3,051,536.90
8/23/2023	T230044		TRANSFER FROM 3401 HIV CLINIC	\$6.46		8301 INSURANCE PREMIUM		\$3,051,543.36
8/23/2023	T230044		TRANSFER FROM 3401 HIV CLINIC	\$16.67		8301 INSURANCE PREMIUM		\$3,051,560.03
8/23/2023	T230044		TRANSFER FROM 3401 HIV CLINIC	\$6.24		8301 INSURANCE PREMIUM		\$3,051,566.27
8/23/2023	T230044		TRANSFER FROM 3401 HIV CLINIC	\$13.85		8301 INSURANCE PREMIUM		\$3,051,580.12
8/23/2023	T230044		TRANSFER FROM 3401 HIV CLINIC	\$8.45		8301 INSURANCE PREMIUM		\$3,051,588.57
8/23/2023	T230044		TRANSFER FROM 3401 HIV CLINIC	\$25.85		8301 INSURANCE PREMIUM		\$3,051,614.42
8/23/2023	T230044		TRANSFER FROM 3401 HIV CLINIC	\$20.00		8301 INSURANCE PREMIUM		\$3,051,634.42
8/23/2023	T230044		TRANSFER FROM 3401 HIV CLINIC	\$4.34		8301 INSURANCE PREMIUM		\$3,051,638.76
8/24/2023	2300449	15887	RXBENEFITS INC		\$55,986.29	9901 WARRANTS PAID	8/24/2023	\$2,995,652.47

<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>
8/24/2023	2300450	15888	USABLE MUTUAL INSURANCE COMPANY		\$69,866.59	9901 WARRANTS PAID	8/24/2023	\$2,925,785.88
8/24/2023	2300451	81650	DELTA DENTAL PLAN OF AR, INC.		\$3,359.00	9901 WARRANTS PAID	WKY0002891474	\$2,922,426.88
8/29/2023	T230045		TRANSFER FROM 1000 GENERAL	\$2,071.12		8301 INSURANCE PREMIUM		\$2,924,498.00
8/29/2023	T230045		TRANSFER FROM 1000 GENERAL	\$2,588.90		8301 INSURANCE PREMIUM		\$2,927,086.90
8/29/2023	T230045		TRANSFER FROM 1000 GENERAL	\$2,071.12		8301 INSURANCE PREMIUM		\$2,929,158.02
8/29/2023	T230045		TRANSFER FROM 1000 GENERAL	\$4,142.24		8301 INSURANCE PREMIUM		\$2,933,300.26
8/29/2023	T230045		TRANSFER FROM 1000 GENERAL	\$2,588.90		8301 INSURANCE PREMIUM		\$2,935,889.16
8/29/2023	T230045		TRANSFER FROM 1000 GENERAL	\$4,660.02		8301 INSURANCE PREMIUM		\$2,940,549.18
8/29/2023	T230045		TRANSFER FROM 1000 GENERAL	\$2,588.90		8301 INSURANCE PREMIUM		\$2,943,138.08
8/29/2023	T230045		TRANSFER FROM 1000 GENERAL	\$517.78		8301 INSURANCE PREMIUM		\$2,943,655.86
8/29/2023	T230045		TRANSFER FROM 1000 GENERAL	\$63,169.16		8301 INSURANCE PREMIUM		\$3,006,825.02
8/29/2023	T230045		TRANSFER FROM 1000 GENERAL	\$1,035.56		8301 INSURANCE PREMIUM		\$3,007,860.58
8/29/2023	T230045		TRANSFER FROM 1000 GENERAL	\$4,918.91		8301 INSURANCE PREMIUM		\$3,012,779.49
8/29/2023	T230045		TRANSFER FROM 1000 GENERAL	\$1,035.56		8301 INSURANCE PREMIUM		\$3,013,815.05
8/29/2023	T230045		TRANSFER FROM 1000 GENERAL	\$19,675.64		8301 INSURANCE PREMIUM		\$3,033,490.69
8/29/2023	T230045		TRANSFER FROM 1000 GENERAL	\$9,837.82		8301 INSURANCE PREMIUM		\$3,043,328.51
8/29/2023	T230045		TRANSFER FROM 1000 GENERAL	\$418.00		8301 INSURANCE PREMIUM		\$3,043,746.51
8/29/2023	T230045		TRANSFER FROM 1000 GENERAL	\$209.00		8301 INSURANCE PREMIUM		\$3,043,955.51
8/29/2023	T230045		TRANSFER FROM 1000 GENERAL	\$11.00		8301 INSURANCE PREMIUM		\$3,043,966.51
8/29/2023	T230045		TRANSFER FROM 1000 GENERAL	\$517.78		8301 INSURANCE PREMIUM		\$3,044,484.29
8/29/2023	T230045		TRANSFER FROM 1000 GENERAL	\$1,035.56		8301 INSURANCE PREMIUM		\$3,045,519.85
8/29/2023	T230045		TRANSFER FROM 1000 GENERAL	\$220.00		8301 INSURANCE PREMIUM		\$3,045,739.85
8/29/2023	T230045		TRANSFER FROM 1000 GENERAL	\$99.00		8301 INSURANCE PREMIUM		\$3,045,838.85
8/29/2023	T230045		TRANSFER FROM 1000 GENERAL	\$4,660.02		8301 INSURANCE PREMIUM		\$3,050,498.87
8/29/2023	T230045		TRANSFER FROM 1000 GENERAL	\$517.78		8301 INSURANCE PREMIUM		\$3,051,016.65
8/29/2023	T230045		TRANSFER FROM 1000 GENERAL	\$10,355.60		8301 INSURANCE PREMIUM		\$3,061,372.25
8/29/2023	T230045		TRANSFER FROM 1000 GENERAL	\$1,035.56		8301 INSURANCE PREMIUM		\$3,062,407.81
8/29/2023	T230045		TRANSFER FROM 1000 GENERAL	\$2,071.12		8301 INSURANCE PREMIUM		\$3,064,478.93
8/29/2023	T230045		TRANSFER FROM 1000 GENERAL	\$8,802.26		8301 INSURANCE PREMIUM		\$3,073,281.19
8/29/2023	T230045		TRANSFER FROM 1000 GENERAL	\$1,035.56		8301 INSURANCE PREMIUM		\$3,074,316.75
8/29/2023	T230045		TRANSFER FROM 1000 GENERAL	\$11,908.94		8301 INSURANCE PREMIUM		\$3,086,225.69
8/29/2023	T230045		TRANSFER FROM 1000 GENERAL	\$11,391.16		8301 INSURANCE PREMIUM		\$3,097,616.85
8/29/2023	T230045		TRANSFER FROM 1000 GENERAL	\$517.78		8301 INSURANCE PREMIUM		\$3,098,134.63
8/29/2023	T230045		TRANSFER FROM 1000 GENERAL	\$5,695.58		8301 INSURANCE PREMIUM		\$3,103,830.21
8/29/2023	T230045		TRANSFER FROM 1000 GENERAL	\$1,035.56		8301 INSURANCE PREMIUM		\$3,104,865.77
8/29/2023	T230045		TRANSFER FROM 1000 GENERAL	\$6,213.36		8301 INSURANCE PREMIUM		\$3,111,079.13
8/29/2023	T230045		TRANSFER FROM 1000 GENERAL	\$1,553.34		8301 INSURANCE PREMIUM		\$3,112,632.47
8/29/2023	T230045		TRANSFER FROM 1000 GENERAL	\$1,035.56		8301 INSURANCE PREMIUM		\$3,113,668.03
8/29/2023	T230045		TRANSFER FROM 1000 GENERAL	\$33.00		8301 INSURANCE PREMIUM		\$3,113,701.03
8/29/2023	T230045		TRANSFER FROM 1000 GENERAL	\$22.00		8301 INSURANCE PREMIUM		\$3,113,723.03
8/29/2023	T230045		TRANSFER FROM 1000 GENERAL	\$11.00		8301 INSURANCE PREMIUM		\$3,113,734.03
8/29/2023	T230045		TRANSFER FROM 1000 GENERAL	\$55.00		8301 INSURANCE PREMIUM		\$3,113,789.03
8/29/2023	T230045		TRANSFER FROM 1000 GENERAL	\$55.00		8301 INSURANCE PREMIUM		\$3,113,844.03

<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>
8/29/2023	T230045		TRANSFER FROM 1000 GENERAL	\$88.00		8301 INSURANCE PREMIUM		\$3,113,932.03
8/29/2023	T230045		TRANSFER FROM 1000 GENERAL	\$55.00		8301 INSURANCE PREMIUM		\$3,113,987.03
8/29/2023	T230045		TRANSFER FROM 1000 GENERAL	\$22.00		8301 INSURANCE PREMIUM		\$3,114,009.03
8/29/2023	T230045		TRANSFER FROM 1000 GENERAL	\$44.00		8301 INSURANCE PREMIUM		\$3,114,053.03
8/29/2023	T230045		TRANSFER FROM 1000 GENERAL	\$44.00		8301 INSURANCE PREMIUM		\$3,114,097.03
8/29/2023	T230045		TRANSFER FROM 1000 GENERAL	\$22.00		8301 INSURANCE PREMIUM		\$3,114,119.03
8/29/2023	T230045		TRANSFER FROM 1000 GENERAL	\$1,342.00		8301 INSURANCE PREMIUM		\$3,115,461.03
8/29/2023	T230045		TRANSFER FROM 1000 GENERAL	\$132.00		8301 INSURANCE PREMIUM		\$3,115,593.03
8/29/2023	T230045		TRANSFER FROM 1000 GENERAL	\$253.00		8301 INSURANCE PREMIUM		\$3,115,846.03
8/29/2023	T230045		TRANSFER FROM 1000 GENERAL	\$187.00		8301 INSURANCE PREMIUM		\$3,116,033.03
8/29/2023	T230045		TRANSFER FROM 1000 GENERAL	\$44.00		8301 INSURANCE PREMIUM		\$3,116,077.03
8/29/2023	T230045		TRANSFER FROM 1000 GENERAL	\$22.00		8301 INSURANCE PREMIUM		\$3,116,099.03
8/29/2023	T230045		TRANSFER FROM 1000 GENERAL	\$22.00		8301 INSURANCE PREMIUM		\$3,116,121.03
8/29/2023	T230045		TRANSFER FROM 1000 GENERAL	\$99.00		8301 INSURANCE PREMIUM		\$3,116,220.03
8/29/2023	T230045		TRANSFER FROM 1000 GENERAL	\$11.00		8301 INSURANCE PREMIUM		\$3,116,231.03
8/29/2023	T230045		TRANSFER FROM 1000 GENERAL	\$121.00		8301 INSURANCE PREMIUM		\$3,116,352.03
8/29/2023	T230045		TRANSFER FROM 1000 GENERAL	\$22.00		8301 INSURANCE PREMIUM		\$3,116,374.03
8/29/2023	T230045		TRANSFER FROM 1000 GENERAL	\$242.00		8301 INSURANCE PREMIUM		\$3,116,616.03
8/29/2023	T230045		TRANSFER FROM 1000 GENERAL	\$104.50		8301 INSURANCE PREMIUM		\$3,116,720.53
8/29/2023	T230045		TRANSFER FROM 1000 GENERAL	\$11.00		8301 INSURANCE PREMIUM		\$3,116,731.53
8/29/2023	T230045		TRANSFER FROM 1000 GENERAL	\$22.00		8301 INSURANCE PREMIUM		\$3,116,753.53
8/29/2023	T230045		TRANSFER FROM 2000 ROAD	\$984.50		8301 INSURANCE PREMIUM		\$3,117,738.03
8/29/2023	T230045		TRANSFER FROM 2000 ROAD	\$46,341.31		8301 INSURANCE PREMIUM		\$3,164,079.34
8/29/2023	T230045		TRANSFER FROM 3000 TREASURER'S AUTOMATION	\$1,035.56		8301 INSURANCE PREMIUM		\$3,165,114.90
8/29/2023	T230045		TRANSFER FROM 3000 TREASURER'S AUTOMATION	\$22.00		8301 INSURANCE PREMIUM		\$3,165,136.90
8/29/2023	T230045		TRANSFER FROM 3001 COLLECTOR'S AUTOMATION	\$44.00		8301 INSURANCE PREMIUM		\$3,165,180.90
8/29/2023	T230045		TRANSFER FROM 3001 COLLECTOR'S AUTOMATION	\$2,071.12		8301 INSURANCE PREMIUM		\$3,167,252.02
8/29/2023	T230045		TRANSFER FROM 3006 RECORDER'S COST	\$121.00		8301 INSURANCE PREMIUM		\$3,167,373.02
8/29/2023	T230045		TRANSFER FROM 3006 RECORDER'S COST	\$5,695.58		8301 INSURANCE PREMIUM		\$3,173,068.60
8/29/2023	T230045		TRANSFER FROM 3008 COUNTY LIBRARY	\$44.00		8301 INSURANCE PREMIUM		\$3,173,112.60
8/29/2023	T230045		TRANSFER FROM 3008 COUNTY LIBRARY	\$2,071.12		8301 INSURANCE PREMIUM		\$3,175,183.72
8/29/2023	T230045		TRANSFER FROM 3017 JAIL OPERATION & MAINTENANCE	\$104,591.56		8301 INSURANCE PREMIUM		\$3,279,775.28
8/29/2023	T230045		TRANSFER FROM 3017 JAIL OPERATION & MAINTENANCE	\$1,035.56		8301 INSURANCE PREMIUM		\$3,280,810.84
8/29/2023	T230045		TRANSFER FROM 3017 JAIL OPERATION & MAINTENANCE	\$22.00		8301 INSURANCE PREMIUM		\$3,280,832.84
8/29/2023	T230045		TRANSFER FROM 3017 JAIL OPERATION & MAINTENANCE	\$2,222.00		8301 INSURANCE PREMIUM		\$3,283,054.84
8/29/2023	T230045		TRANSFER FROM 3020 EMERGENCY 9-1-1	\$517.78		8301 INSURANCE PREMIUM		\$3,283,572.62

<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>
8/29/2023	T230045		TRANSFER FROM 3020 EMERGENCY 9-1-1	\$11.00		8301 INSURANCE PREMIUM		\$3,283,583.62
8/29/2023	T230045		TRANSFER FROM 3401 HIV CLINIC	\$1,035.56		8301 INSURANCE PREMIUM		\$3,284,619.18
8/29/2023	T230045		TRANSFER FROM 3401 HIV CLINIC	\$22.00		8301 INSURANCE PREMIUM		\$3,284,641.18
8/29/2023	T230045		TRANSFER FROM 3513 DRUG COURT GRANT FUND	\$517.78		8301 INSURANCE PREMIUM		\$3,285,158.96
8/29/2023	T230045		TRANSFER FROM 3513 DRUG COURT GRANT FUND	\$11.00		8301 INSURANCE PREMIUM		\$3,285,169.96

Abbreviations

SUMMARY OF ACTIVITY

\$3,457,443.93

**Tuesday, August 1, 2023
Thursday, August 31, 2023**

**BEGINNING BALANCE
RECEIPTS**

**\$3,443,830.42 \$3,443,830.42
\$13,613.51 \$3,457,443.93**

TAXES

\$3,457,443.93

TRANSFERS IN

EXCESS TC IN

EXCESS TC OUT

ADDBACKS

WARRANTS PAID

TRANSFERS OUT

TAXES OUT

TREAS COMM OUT

ENDING BALANCE

TREAS COMM IN \$0.00 \$0.00

\$526,441.79 \$3,983,885.72

\$0.00 \$3,983,885.72

\$0.00 \$3,983,885.72

\$0.00 \$3,983,885.72

(\$698,505.90) \$3,285,379.82

\$0.00 \$3,285,379.82

\$0.00 \$3,285,379.82

(\$209.86) \$3,285,169.96

\$3,285,169.96



Washington County, AR GL8018 Summary Statement of Operations - Expenses by Fund and Department

6.1

August 31, 2023

Row #	Fund	Dept	Name	Budget	Current Month Actual	YTD Actual	Actual % Used	Encumbrances	Balance	% Used Including Encumbrances	Row #	
				General Fund Only, Sorted By High to Low:								
A	B	C	D	E	F	G	K	H	I	J	K	
1	<i>Note:</i>			8	Months completed now, or		67%	of the calendar year.				1
2	SELECTED FUND SUMMARIES				Next month, when finalized, the completed % will be: --> (See Note Below **)						75%	2
3	General Fund			43,744,110	2,980,273	25,595,888	59%	3,155,367	14,992,855	66%	3	
4	Road Fund			14,186,075	996,098	9,543,894	67%	718,037	3,924,144	72%	4	
5	Jail Operations & Maintenance			24,181,204	1,508,898	13,695,954	57%	1,664,629	8,820,622	64%	5	
6	All Other (Non-General Funds), in Summary			50,374,182	2,875,715	14,822,856	29%	5,622,133	29,929,193	41%	6	
7	All Funds - Grand Total (From Last Page)			132,485,571	8,360,984	63,658,592	48%	11,160,166	57,666,814	56%	7	
8	<i>** - Please be aware that some funds already include a recorded encumbrance amount for EACH remaining month in column H.</i>											
9	ALL FUNDS, WITH ADD'L DETAILS						(G / E)		(E - G - H)	(G+H)/E	9	
10	General Fund			(High to Low)							10	
11	1000	0400	Sheriff	12,871,625	803,663	7,286,618	57%	830,960	4,754,047	63%	11	
12	1000	0108	Buildings and Grounds	3,506,968	180,550	2,590,093	74%	223,708	693,167	80%	12	
13	1000	0105	Assessor	3,021,561	205,281	2,090,499	69%	71,192	859,870	72%	13	
14	1000	0416	Prosecuting Attorney	1,860,259	139,183	1,194,377	64%	56,353	609,528	67%	14	
15	1000	0115	Computer / IT Department	1,779,454	125,708	1,135,072	64%	148,657	495,725	72%	15	
16	1000	0444	Juvenile Detention	1,760,529	108,580	1,013,355	58%	50,138	697,037	60%	16	
17	1000	0403	Circuit Court III	1,594,189	92,441	767,424	48%	55,924	770,840	52%	17	
18	1000	0106	Board of Equalization	1,536,701	115,421	750,638	49%	545,140	240,923	84%	18	
19	1000	0104	Tax Collector	1,425,887	94,371	836,543	59%	30,140	559,203	61%	19	
20	1000	0502	Fire Departments	1,240,631	310,000	930,425	75%	309,350	856	100%	20	
21	1000	0417	Public Defender	1,041,997	86,782	627,049	60%	21,964	392,984	62%	21	
22	1000	0408	Circuit Court VIII	983,514	53,724	467,632	48%	22,432	493,450	50%	22	
23	1000	8888	General-Transfer Out	950,000	0	38,806	4%	0	911,194	4%	23	
24	1000	0308	Animal Shelter	907,959	66,966	524,717	58%	18,482	364,760	60%	24	
25	1000	0301	Ambulance Service	844,598	70,383	563,065	67%	281,533	(0)	100%	25	
26	1000	0102	Circuit Clerk	731,375	49,787	433,898	59%	19,036	278,441	62%	26	
27	1000	0100	County Judge	721,983	41,463	349,562	48%	4,667	367,753	49%	27	
28	1000	0101	County Clerk	665,175	50,451	430,044	65%	12,691	222,440	67%	28	
29	1000	0419	Coroner	601,237	39,334	381,961	64%	12,252	207,024	66%	29	
30	1000	0500	Dept of Emergency Mgmt	569,672	32,527	340,694	60%	69,568	159,411	72%	30	
31	1000	0109	Elections	498,940	23,405	329,446	66%	6,650	162,844	67%	31	
32	1000	0113	Financial Management	489,952	38,395	293,815	60%	21,152	174,984	64%	32	
33	1000	0122	County Attorney	450,703	48,388	251,794	56%	16,116	182,793	59%	33	
34	1000	0121	Human Resources	435,548	32,687	292,956	67%	6,648	135,944	69%	34	
35	1000	0110	County Planning	401,380	18,223	181,075	45%	38,471	181,833	55%	35	
36	1000	0702	Environmental Affairs	259,809	20,984	140,096	54%	8,296	111,417	57%	36	
37	1000	0103	Treasurer	258,237	19,786	168,870	65%	3,173	86,194	67%	37	
38	1000	0118	General Services	249,639	7,318	152,632	61%	3,411	93,597	63%	38	
39	1000	0800	Veterans Service	229,958	17,724	130,618	57%	7,408	91,932	60%	39	
40	1000	0801	Extension Office	222,657	0	111,057	50%	111,000	600	100%	40	
41	1000	0404	Circuit Court IV	195,111	18,210	127,429	65%	6,531	61,151	69%	41	
42	1000	0107	Quorum Court	192,754	11,645	77,392	40%	3,108	112,255	42%	42	
43	1000	0120	Grants Administrator	192,399	9,841	90,995	47%	4,087	97,316	49%	43	
44	1000	0406	Circuit Court VI	155,309	9,061	102,929	66%	2,000	50,381	68%	44	
45	1000	0407	Circuit Court VII	140,909	9,962	88,726	63%	2,664	49,520	65%	45	
46	1000	0133	County Communications	137,106	7,952	31,717	23%	1,803	103,586	24%	46	
47	1000	0132	Criminal Justice Coordinator	91,369	2,700	52,659	58%	1,586	37,123	59%	47	
48	1000	0505	County Judge-Emerg Budget	75,000	0	0	0%	0	75,000	0%	48	
49	1000	0402	Circuit Court II	69,578	749	22,799	33%	1,479	45,301	35%	49	
50	1000	0409	District Court Fayetteville	49,200	0	25,749	52%	23,451	0	100%	50	
51	1000	0414	District Court Judges	46,161	0	46,160	100%	0	1	100%	51	
52	1000	0413	District Court Elkins	45,592	0	22,325	49%	23,267	0	100%	52	
53	1000	0410	District Court Springdale	42,045	0	22,117	53%	19,928	0	100%	53	
54	1000	0401	Circuit Court I	37,824	987	6,404	17%	4,269	27,151	28%	54	
55	1000	0405	Circuit Court V	37,633	3,562	12,746	34%	2,372	22,516	40%	55	
56	1000	0411	District Court Prairie Grove	28,913	0	6,777	23%	22,136	0	100%	56	
57	1000	0412	District Court West Fork	27,300	0	10,097	37%	17,203	0	100%	57	
58	1000	0440	Court Reporting Svcs	27,300	2,275	18,200	67%	9,100	0	100%	58	
59	1000	0428	Sheriff - Work Release	19,170	6,813	11,113	58%	2,002	6,055	68%	59	
60	1000	0300	County Health	17,169	2,763	12,069	70%	534	4,566	73%	60	
61	1000	0119	Archiving / Records Mgmt	4,067	227	2,618	64%	1,339	110	97%	61	
62	1000	0420	Constables	65	0	34	53%	0	9	53%	62	
63	General Fund			43,744,110	2,980,273	25,595,888	59%	3,155,367	14,992,855	66%	63	



Washington County, AR GL8018 Summary Statement of Operations - Expenses by Fund and Department

August 31, 2023

Row #	Fund	Dept	Name	Budget	Current Month Actual	YTD Actual	Actual % Used	Encumbrances	Balance	% Used Including Encumbrances	Row #
				General Fund Only, Sorted By High to Low:							
A				8	Months completed now, or 67%			of the calendar year.			K
1	<i>Note:</i>										1
2	SELECTED FUND SUMMARIES										2
3					Next month, when finalized, the completed % will be: --> (See Note Below **)						3
4	General Fund			43,744,110	2,980,273	25,595,888	59%	3,155,367	14,992,855	66%	4
5	Road Fund			14,186,075	996,098	9,543,894	67%	718,037	3,924,144	72%	5
6	Jail Operations & Maintenance			24,181,204	1,508,898	13,695,954	57%	1,664,629	8,820,622	64%	6
7	All Other (Non-General Funds), in Summary			50,374,182	2,875,715	14,822,856	29%	5,622,133	29,929,193	41%	7
8	All Funds - Grand Total (From Last Page)			132,485,571	8,360,984	63,658,592	48%	11,160,166	57,666,814	56%	8
9	<i>** - Please be aware that some funds already include a recorded encumbrance amount for EACH remaining month in column H.</i>										
ALL FUNDS, WITH ADD'L DETAILS							(G / E)	(E - G - H)		(G+H)/E	
64	General Fund			PARTIAL Same Data as on Page 1, but Sorted Differently			----->>			(High to Low)	64
65	1000	0414	District Court Judges	46,161	0	46,160	100%	0	1	100%	65
66	1000	0502	Fire Departments	1,240,631	310,000	930,425	75%	309,350	856	100%	66
67	1000	0108	Buildings and Grounds	3,506,968	180,550	2,590,093	74%	223,708	693,167	80%	67
68	1000	0300	County Health	17,169	2,763	12,069	70%	534	4,566	73%	68
69	1000	0105	Assessor	3,021,561	205,281	2,090,499	69%	71,192	859,870	72%	69
70	1000	0121	Human Resources	435,548	32,687	292,956	67%	6,648	135,944	69%	70
71	1000	0301	Ambulance Service	844,598	70,383	563,065	67%	281,533	(0)	100%	71
72	1000	0440	Court Reporting Svcs	27,300	2,275	18,200	67%	9,100	0	100%	72
73	1000	0406	Circuit Court VI	155,309	9,061	102,929	66%	2,000	50,381	68%	73
74	1000	0109	Elections	498,940	23,405	329,446	66%	6,650	162,844	67%	74
75	1000	0103	Treasurer	258,237	19,786	168,870	65%	3,173	86,194	67%	75
76	1000	0404	Circuit Court IV	195,111	18,210	127,429	65%	6,531	61,151	69%	76
77	1000	0101	County Clerk	665,175	50,451	430,044	65%	12,691	222,440	67%	77
78	1000	0119	Archiving / Records Mgmt	4,067	227	2,618	64%	1,339	110	97%	78
79	1000	0416	Prosecuting Attorney	1,860,259	139,183	1,194,377	64%	56,353	609,528	67%	79
80	1000	0115	Computer / IT Department	1,779,454	125,708	1,135,072	64%	148,657	495,725	72%	80
81	1000	0419	Coroner	601,237	39,334	381,961	64%	12,252	207,024	66%	81
82	1000	0407	Circuit Court VII	140,909	9,962	88,726	63%	2,664	49,520	65%	82
83	1000	0118	General Services	249,639	7,318	152,632	61%	3,411	93,597	63%	83
84	1000	0417	Public Defender	1,041,997	86,782	627,049	60%	21,964	392,984	62%	84
85	1000	0113	Financial Management	489,952	38,395	293,815	60%	21,152	174,984	64%	85
86	1000	0500	Dept of Emergency Mgmt	569,672	32,527	340,694	60%	69,568	159,411	72%	86
87											
88	General Fund			PARTIAL Same Data as on Page 1, but Sorted Differently			----->>			(High to Low)	88
89	1000	0301	Ambulance Service	844,598	70,383	563,065	67%	281,533	(0)	100%	89
90	1000	0440	Court Reporting Svcs	27,300	2,275	18,200	67%	9,100	0	100%	90
91	1000	0410	District Court Springdale	42,045	0	22,117	53%	19,928	0	100%	91
92	1000	0409	District Court Fayetteville	49,200	0	25,749	52%	23,451	0	100%	92
93	1000	0413	District Court Elkins	45,592	0	22,325	49%	23,267	0	100%	93
94	1000	0412	District Court West Fork	27,300	0	10,097	37%	17,203	0	100%	94
95	1000	0411	District Court Prairie Grove	28,913	0	6,777	23%	22,136	0	100%	95
96	1000	0414	District Court Judges	46,161	0	46,160	100%	0	1	100%	96
97	1000	0502	Fire Departments	1,240,631	310,000	930,425	75%	309,350	856	100%	97
98	1000	0801	Extension Office	222,657	0	111,057	50%	111,000	600	100%	98
99	1000	0119	Archiving / Records Mgmt	4,067	227	2,618	64%	1,339	110	97%	99
100	1000	0106	Board of Equalization	1,536,701	115,421	750,638	49%	545,140	240,923	84%	100
101	1000	0108	Buildings and Grounds	3,506,968	180,550	2,590,093	74%	223,708	693,167	80%	101
102	1000	0300	County Health	17,169	2,763	12,069	70%	534	4,566	73%	102
103	1000	0115	Computer / IT Department	1,779,454	125,708	1,135,072	64%	148,657	495,725	72%	103
104	1000	0500	Dept of Emergency Mgmt	569,672	32,527	340,694	60%	69,568	159,411	72%	104
105	1000	0105	Assessor	3,021,561	205,281	2,090,499	69%	71,192	859,870	72%	105
106	1000	0121	Human Resources	435,548	32,687	292,956	67%	6,648	135,944	69%	106
107	1000	0404	Circuit Court IV	195,111	18,210	127,429	65%	6,531	61,151	69%	107
108	1000	0428	Sheriff - Work Release	19,170	6,813	11,113	58%	2,002	6,055	68%	108
109	1000	0406	Circuit Court VI	155,309	9,061	102,929	66%	2,000	50,381	68%	109
110	1000	0109	Elections	498,940	23,405	329,446	66%	6,650	162,844	67%	110
111	1000	0416	Prosecuting Attorney	1,860,259	139,183	1,194,377	64%	56,353	609,528	67%	111
112	1000	0103	Treasurer	258,237	19,786	168,870	65%	3,173	86,194	67%	112
113	1000	0101	County Clerk	665,175	50,451	430,044	65%	12,691	222,440	67%	113
114	1000	0419	Coroner	601,237	39,334	381,961	64%	12,252	207,024	66%	114
115	1000	0407	Circuit Court VII	140,909	9,962	88,726	63%	2,664	49,520	65%	115
116	1000	0113	Financial Management	489,952	38,395	293,815	60%	21,152	174,984	64%	116



Washington County, AR
GL8018 Summary Statement of Operations - Expenses by Fund and Department
August 31, 2023

Row #	Fund	Dept	Name	Budget	Current Month Actual	YTD Actual	Actual % Used	Encumbrances	Balance	% Used Including Encumbrances	Row #
				General Fund Only, Sorted By High to Low:							
A				8	Note: Months completed now, or 67% of the calendar year.						
1	SELECTED FUND SUMMARIES				Next month, when finalized, the completed % will be: --> (See Note Below **)					75%	1
2	General Fund			43,744,110	2,980,273	25,595,888	59%	3,155,367	14,992,855	66%	2
3	Road Fund			14,186,075	996,098	9,543,894	67%	718,037	3,924,144	72%	3
4	Jail Operations & Maintenance			24,181,204	1,508,898	13,695,954	57%	1,664,629	8,820,622	64%	4
5	All Other (Non-General Funds), in Summary			50,374,182	2,875,715	14,822,856	29%	5,622,133	29,929,193	41%	5
6	All Funds - Grand Total (From Last Page)			132,485,571	8,360,984	63,658,592	48%	11,160,166	57,666,814	56%	6
7	** - Please be aware that some funds already include a recorded encumbrance amount for EACH remaining month in column H.										
8	ALL FUNDS, WITH ADD'L DETAILS										
9											
117				(G / E)				(E - G - H)		(G+H)/E	117
118	1002	0125	Employee Insurance	6,988,100	698,506	3,943,770	56%	2,157,321	887,009	87%	118
119	Employee Insurance Fund			6,988,100	698,506	3,943,770	56%	2,157,321	887,009	87%	119
120											
121	1006	0131	ARPA Rev Replacement Fund	10,000,000	0	0	0%	0	10,000,000	0%	121
122	ARPA Revenue Replacement Fund			10,000,000	0	0	0%	0	10,000,000	0%	122
123											
124	1007	0230	LATC Traffic Improvmt	60,113	0	0	0%	0	60,113	0%	124
125	Local Assist/Tribal Consistenc			60,113	0	0	0%	0	60,113	0%	125
126											
127	1800	0126	Flexible Spending	0	0	0	0%	0	0		127
128	Flexible Spending Fund			0	0	0	0%	0	0	/0	128
129											
130	1825	0529	Animal Shelter Projects Fund	13,541	0	0	0%	0	13,541	0%	130
131	Animal Shelter Projects Fund			13,541	0	0	0%	0	13,541	0%	131
132											
133	2000	0200	County Road	12,286,075	970,240	7,661,089	62%	707,968	3,917,018	68%	133
134	2000	0201	Road 1/2 Cent Sales Tax	1,800,000	25,858	1,789,931	99%	10,069	0	100%	134
135	2000	8888	Road Transfer Out	100,000	0	92,874	93%	0	7,126	93%	135
136	Road Fund			14,186,075	996,098	9,543,894	67%	718,037	3,924,144	72%	136
137											
138	2003	0220	Add'l Fuel Tax Act 416-2019	414,702	174,751	174,751	42%	191,913	48,038	88%	138
139	Add Fuel Tax Act 416-2019			414,702	174,751	174,751	42%	191,913	48,038	88%	139
140											
141	3000	0103	Treasurer's Automation	135,960	9,351	81,557	60%	3,875	50,528	63%	141
142	Treasurer's Automation Fund			135,960	9,351	81,557	60%	3,875	50,528	63%	142
143											
144	3001	0104	Collector's Automation	799,500	28,839	336,887	42%	120,849	341,764	57%	144
145	Collector's Automation Fund			799,500	28,839	336,887	42%	120,849	341,764	57%	145
146											
147	3002	0437	Circuit Court Automation	23,085	2,284	11,222	49%	5,005	6,858	70%	147
148	Circuit Court Automation Fund			23,085	2,284	11,222	49%	5,005	6,858	70%	148
149											
150	3004	0105	Assessor's Amendment 79	40,400	385	6,005	15%	675	33,720	17%	150
151	Assessor's Amendment 79 Fund			40,400	385	6,005	15%	675	33,720	17%	151
152											
153	3005	0101	County Clerk's Cost	111,933	2,692	46,323	41%	6,127	59,482	47%	153
154	County Clerk's Cost Fund			111,933	2,692	46,323	41%	6,127	59,482	47%	154
155											
156	3006	0128	Recorder's Cost	1,704,294	337,595	1,097,205	64%	91,441	515,648	70%	156
157	3006	8888	Recorder's Costs Transfrs Out	730,000	0	54,234	7%	0	675,766	7%	157
158	Recorder's Cost Fund			2,434,294	337,595	1,151,439	47%	91,441	1,191,413	51%	158
159											
160	3008	0600	County Library	3,369,198	253,059	2,155,173	64%	930,963	283,062	92%	160
161	3008	0610	Co Lib-Greenland Branch	14,712	808	8,286	56%	5,760	666	95%	161
162	3008	0611	Co Lib-Winslow Branch	14,764	897	8,567	58%	5,455	742	95%	162
163	County Library Fund			3,398,674	254,765	2,172,026	64%	942,178	284,470	92%	163
164											
165	3010	0101	County Clerk Operating	15,000	159	599	4%	88	14,314	5%	165
166	County Clerk Operating Fund			15,000	159	599	4%	88	14,314	5%	166
167											
168	3012	8888	Child Support-Transfer Out	13,000	0	9,616	74%	0	3,384	74%	168
169	Child Support Cost Fund			13,000	0	9,616	74%	0	3,384	74%	169



Washington County, AR GL8018 Summary Statement of Operations - Expenses by Fund and Department

August 31, 2023

Row #	Fund	Dept	Name	Budget	Current Month Actual	YTD Actual	Actual % Used	Encumbrances	Balance	% Used Including Encumbrances	Row #		
				General Fund Only, Sorted By High to Low:									
A	Note:			8	Months completed now, or			67%	of the calendar year.			K	
1	SELECTED FUND SUMMARIES				Next month, when finalized, the completed % will be: --> (See Note Below **)				75%			1	
2	General Fund			43,744,110	2,980,273	25,595,888	59%	3,155,367	14,992,855	66%	2		
3	Road Fund			14,186,075	996,098	9,543,894	67%	718,037	3,924,144	72%	3		
4	Jail Operations & Maintenance			24,181,204	1,508,898	13,695,954	57%	1,664,629	8,820,622	64%	4		
5	All Other (Non-General Funds), in Summary			50,374,182	2,875,715	14,822,856	29%	5,622,133	29,929,193	41%	5		
6	All Funds - Grand Total (From Last Page)			132,485,571	8,360,984	63,658,592	48%	11,160,166	57,666,814	56%	6		
7	** - Please be aware that some funds already include a recorded encumbrance amount for EACH remaining month in column H.											7	
8	ALL FUNDS, WITH ADD'L DETAILS						(G / E)	(E - G - H)	(G+H)/E				8
170	3014	0400	Communications - Sheriff	279,600	41,210	150,905	54%	21,834	106,861	62%	170		
171	Communication Facility/Equip			279,600	41,210	150,905	54%	21,834	106,861	62%	171		
172	3017	0127	Jail-Maintenance	1,960,471	92,142	1,254,923	64%	194,834	510,713	74%	172		
173	3017	0418	Jail Operations	22,220,734	1,416,756	12,441,030	56%	1,469,794	8,309,909	63%	173		
174	Jail Operations & Maintenance			24,181,204	1,508,898	13,695,954	57%	1,664,629	8,820,622	64%	174		
175	3019	0400	Boating Safety	18,550	0	5,756	31%	5,213	7,581	59%	175		
176	Boating Safety Fund			18,550	0	5,756	31%	5,213	7,581	59%	176		
177	3020	0501	Emergency 911	729,844	37,572	237,101	32%	92,307	400,436	45%	177		
178	Emergency 911 Fund			729,844	37,572	237,101	32%	92,307	400,436	45%	178		
179	3028	8888	Drug Court Prog Transfs Out	38,000	0	25,784	68%	0	12,216	68%	179		
180	Adult Drug Court Fund			38,000	0	25,784	68%	0	12,216	68%	180		
181	3031	0446	Circuit Court Juvenile Div	5,000	0	0	0%	0	5,000	0%	181		
182	Circuit Court Juv Div Fund			5,000	0	0	0%	0	5,000	0%	182		
183	3046	0568	American Rescue Plan Fund	11,637,064	677,615	1,338,150	11%	422,153	9,876,761	15%	183		
184	American Rescue Plan Fund			11,637,064	677,615	1,338,150	11%	422,153	9,876,761	15%	184		
185	3401	0305	HIV Clinic	198,702	37,614	122,846	62%	31,796	44,060	78%	185		
186	HIV Clinic Fund			198,702	37,614	122,846	62%	31,796	44,060	78%	186		
187	3402	0422	Law Library	169,374	9,836	100,126	59%	35,362	33,886	80%	187		
188	Law Library Fund			169,374	9,836	100,126	59%	35,362	33,886	80%	188		
189	3404	0400	Drug Enforcement-State	19,800	0	6,895	35%	0	12,905	35%	189		
190	Drug Enforcement - State Fund			19,800	0	6,895	35%	0	12,905	35%	190		
191	3405	0400	Drug Enforcement-Federal	27,100	515	5,065	19%	573	21,462	21%	191		
192	Drug Enforcement- Fed Fund			27,100	515	5,065	19%	573	21,462	21%	192		
193	3501	0525	HIDTA 2021	46,842	0	30,042	64%	4,200	12,600	73%	193		
194	3501	0526	HIDTA 2022	253,998	0	148,059	58%	0	105,939	58%	194		
195	3501	0594	HIDTA 2023	339,830	0	0	0%	0	339,830	0%	195		
196	HIDTA			640,670	0	178,101	28%	4,200	458,369	28%	196		
197	3503	0240	NATURE CONSERVANCY GR	60,000	0	0	0%	0	60,000	0%	197		
198	3503	0601	Brentwood Playgrnd Grant	44,752	0	40,141	90%	0	4,611	90%	198		
199	3503	0603	Brentwood Community Grant	482	125	607	126%	243	(368)	176%	199		
200	3503	0635	AR Unpaved Roads Grant 202	75,000	0	0	0%	0	75,000	0%	200		
201	3503	0636	Boston Mountain FD	9,138	0	9,138	100%	0	0	100%	201		
202	Rural Community Grants Fund			189,372	125	49,887	26%	243	139,243	26%	202		
203	3508	1430	PUBLIC SAFETY EQUIPMENT	100,000	0	0	0%	100,000	0	100%	203		
204	PUBLIC SAFETY EQUIPMENT GRANT			100,000	0	0	0%	100,000	0	100%	204		



Washington County, AR GL8018 Summary Statement of Operations - Expenses by Fund and Department

August 31, 2023

Row #	Fund	Dept	Name	Budget	Current Month Actual	YTD Actual	Actual % Used	Encumbrances	Balance	% Used Including Encumbrances	Row #
				General Fund Only, Sorted By High to Low:							
A				8	Note: Months completed now, or 67% of the calendar year. Next month, when finalized, the completed % will be: --> (See Note Below **)					75%	K
1	SELECTED FUND SUMMARIES										
2	General Fund			43,744,110	2,980,273	25,595,888	59%	3,155,367	14,992,855	66%	1
3	Road Fund			14,186,075	996,098	9,543,894	67%	718,037	3,924,144	72%	2
4	Jail Operations & Maintenance			24,181,204	1,508,898	13,695,954	57%	1,664,629	8,820,622	64%	3
5	All Other (Non-General Funds), in Summary			50,374,182	2,875,715	14,822,856	29%	5,622,133	29,929,193	41%	4
6	All Funds - Grand Total (From Last Page)			132,485,571	8,360,984	63,658,592	48%	11,160,166	57,666,814	56%	5
7	** - Please be aware that some funds already include a recorded encumbrance amount for EACH remaining month in column H.										
8	ALL FUNDS, WITH ADD'L DETAILS										
9							(G / E)	(E - G - H)		(G+H)/E	9
220	3510	0539	JDC GIA Grant 2022-23	23,803	666	23,699	100%	130	(26)	100%	220
221	JDC Grant Fund			23,803	666	23,699	100%	130	(26)	100%	221
222											
223	3511	0547	MRC 2013	342	0	0	0%	0	342	0%	222
224	3511	0570	DEM Radio System	119,432	4,599	17,391	15%	17,722	84,319	29%	223
225	3511	0579	SWAT 2020	21,763	0	0	0%	0	21,763	0%	224
226	3511	0580	USAR 2020	21,652	0	19,420	90%	0	2,232	90%	225
227	3511	0581	CBRN/WMD	1,070	0	0	0%	0	1,070	0%	226
228	3511	0583	CBRNE/WMD 2021	252,500	52,350	102,277	41%	0	150,223	41%	227
229	3511	0584	Cyber Security Training 2021	35,000	0	24,691	71%	0	10,309	71%	228
230	3511	0585	SWAT 2021	213,294	34,890	129,303	61%	57,840	26,152	88%	229
231	3511	0589	SWAT 2022	442,300	0	132,203	30%	240,000	70,097	84%	230
232	3511	0590	USAR 2022	281,500	0	0	0%	5,400	276,100	2%	231
233	3511	0591	CBRNE/WMD 2022	81,500	0	76,826	94%	0	4,674	94%	232
234	3511	0592	USAR 2021	195,928	157,077	157,077	80%	0	38,851	80%	233
235	DEM Grant Fund			1,666,282	248,916	659,188	40%	320,962	686,132	59%	234
236											
237	3513	0489	SAMHSA 2022/2023	274,654	15,780	274,654	100%	0	(0)	100%	235
238	3513	0494	SAMHSA 2020/2021	3,949	0	3,603	91%	0	347	91%	236
239	3513	0495	SAMHSA 2021/2022	0	0	0	0%	0	0	0%	237
240	3513	0524	Veterans Treatment Courts	323,743	86,980	181,773	56%	0	141,969	56%	238
241	3513	1403	Acct Ct WCADC CY23	0	956	956	0%	0	(956)	0%	239
242	3513	1423	PEER SUPPORT	150,000	8,345	8,345	6%	0	141,655	6%	240
243	3513	1435	Acct Ct. MCADC CY23	0	1,490	1,490	0%	0	(1,490)	0%	241
244	3513	1489	SAMHSA 2023/2024	399,996	92,898	93,426	23%	3,586	302,983	24%	242
245	Drug Court Grant Fund			1,152,342	206,448	564,247	49%	3,586	584,509	49%	243
246											
247	3514	0497	ADR Grant	6,350	0	5,565	88%	0	785	88%	244
248	3514	0572	SCAAP 2020	96,191	0	22,040	23%	74,151	0	100%	245
249	3514	1421	JAG 2022	14,804	0	0	0%	14,804	0	100%	246
250	3514	1440	SCAAP 2021	121,746	0	39,329	32%	0	82,417	32%	247
251	Law Enforcement Grant Fund			239,091	0	66,934	28%	88,955	83,202	65%	248
252											
253	3515	0308	Animal Shelter	12,770	0	1,556	12%	0	11,214	12%	249
254	Animal Shelter Grant Fund			12,770	0	1,556	12%	0	11,214	12%	250
255											
256	3518	0634	AR Heritage Presvatn 2023	95,000	0	92,294	97%	0	2,706	97%	251
257	AR HERITAGE PRESERVATION FUND			95,000	0	92,294	97%	0	2,706	97%	252
258											
259	3519	0421	Juvenile Court Vehicle	6,922	0	0	0%	0	6,922	0%	253
260	3519	0447	2022 Juvenile Officer Grant	8,819	0	256	3%	0	8,562	3%	254
261	3519	0541	2021 Juvenile Officer Grant	33	27	27	81%	0	6	81%	255
262	3519	1400	2022 JUV CT 8 Laptop Grant	8,065	0	511	6%	1,540	6,014	25%	256
263	3519	1401	2022 JUV CT 8 Art Gallery Grn	9,881	120	645	7%	0	9,236	7%	257
264	3519	1402	JUV CT Data Team Gnt	2,600	0	0	0%	0	2,600	0%	258
265	3519	1521	AOC JUV COURT GRANT 202	10,000	0	0	0%	0	10,000	0%	259
266	AOC Juvenile Court Grant			46,319	146	1,438	3%	1,540	43,341	6%	260
267											
268	3525	0523	Rental Assist-ERA 1 Grant	484,966	0	0	0%	0	484,966	0%	261
269	Emergency Rental Assistance			484,966	0	0	0%	0	484,966	0%	262



Washington County, AR
GL8018 Summary Statement of Operations - Expenses by Fund and Department
August 31, 2023

Row #	Fund	Dept	Name	Budget	Current Month Actual	YTD Actual	Actual % Used	Encumbrances	Balance	% Used Including Encumbrances	Row #	
				General Fund Only, Sorted By High to Low:								
A	B C D			E	F	G	K	H	I	J	K	
1	Note:			8	Months completed now, or		67%	of the calendar year.				1
2	SELECTED FUND SUMMARIES				Next month, when finalized, the completed % will be: --> (See Note Below **)			75%				2
3	General Fund			43,744,110	2,980,273	25,595,888	59%	3,155,367	14,992,855	66%	3	
4	Road Fund			14,186,075	996,098	9,543,894	67%	718,037	3,924,144	72%	4	
5	Jail Operations & Maintenance			24,181,204	1,508,898	13,695,954	57%	1,664,629	8,820,622	64%	5	
6	All Other (Non-General Funds), in Summary			50,374,182	2,875,715	14,822,856	29%	5,622,133	29,929,193	41%	6	
7	All Funds - Grand Total (From Last Page)			132,485,571	8,360,984	63,658,592	48%	11,160,166	57,666,814	56%	7	
8	** - Please be aware that some funds already include a recorded encumbrance amount for EACH remaining month in column H.											8
9	ALL FUNDS, WITH ADD'L DETAILS			(G / E)				(E - G - H)		(G+H)/E		9
270	3526	0528	Rental Assist-ERA 2 Grant	1,785,364	0	0	0%	0	1,785,364	0%	270	
271	Rental Assistance-ERA 2 Grant			1,785,364	0	0	0%	0	1,785,364	0%	271	
272											272	
273											273	
274	3550	0340	Crisis Sta. Unit Grant 2022	513,864	0	541,000	105%	0	(27,136)	105%	274	
275	3550	0342	Crisis Sta. Unit Grant 2023	833,001	90,167	90,167	11%	0	742,834	11%	275	
276	Crisis Sta. Unit Grant			1,346,865	90,167	631,167	47%	0	715,699	47%	276	
277											277	
278	3999	1507	Court Security Grant 2023	20,000	0	15,979	80%	0	4,021	80%	278	
279	Courthouse Security Grant Fund			20,000	0	15,979	80%	0	4,021	80%	279	
280											280	
281	4800	0512	Radio System Sales Tax	5,000,000	15,559	2,611,542	52%	973,805	1,414,652	72%	281	
282	Radio System Sales Tax			5,000,000	15,559	2,611,542	52%	973,805	1,414,652	72%	282	
283	All Funds - Totals			132,485,571	8,360,984	63,658,592	48%	11,160,166	57,666,814	56%	283	



Washington County, Arkansas
Unappropriated Reserve Balance Report
Sorted by General Funds; then Other Balances
8/1/2023 to 8/31/2023

Line #	Fund Number & Description	1/1/2023 Unappr Reserve Balance	7/31/2023 Unappr Reserve Balance	August Changes Only	8/31/2023 Unappropriated Reserve Balance	YTD Change	ORD 2023 #	% Used of Unappr since Beginning of Yr	% Remaining Unappr since Beginning of Yr	Category % of "Total All Funds"	Change Explanation (Current Month Only)	Line #		
A	B	C	D	E	F	G	H	I	J	K	L	M	N	P
1	SORT COLUMN		(D + G)		(H - E)		(J / E)		(H) / (E)		(H) / (H Total)		1	
2	SELECTED FUND SUMMARIES												2	
4	General Fund	4,459,126	1,511,427	817,063	2,328,490	(2,130,636)		48%	+ 52%	= 100%	7%		4	
5	Road Fund	4,538,731	5,798,098	221,100	6,019,198	1,480,467		-33%	+ 133%	= 100%	17%	All Include prior yr excess funds rolling fwd.	5	
6	Jail Operations & Maintenance Fund	3,961,980	2,223,071	822,400	3,045,471	(916,509)		23%	+ 77%	= 100%	9%		6	
7	ONLY - General, Road & Jail Funds	12,959,837	9,532,596	1,860,563	11,393,159	(1,566,678)		12%	+ 88%	= 100%	33%		7	
8	All Other Funds, Except "General Reserve"	33,017,785	10,487,748	49,525	10,537,273	(22,480,512)		68%	+ 32%	= 100%	30%		8	
9	Total "Non-General Reserve" Funds	45,977,622	20,020,344	1,910,088	21,930,432	(24,047,190)		52%	+ 48%	= 100%	63%		9	
10	1001 - General Reserve Fund	12,673,962	12,692,600	0	12,692,600	18,638		-0.1%	+ 100%	= 100%	37%	All Include prior yr excess funds rolling fwd.	10	
11	Total ALL FUNDS (From Last Line Below)	58,651,584	32,712,944	1,910,088	34,623,032	(24,028,551)		41%	+ 59%	= 100%	100%		11	
12	ALL FUNDS, WITH ADD'L DETAILS												12	
13	Receiving Fund/Dept												13	
14													14	
16	1001 - General Reserve Fund	12,673,962	12,692,600		12,692,600	18,638							16	
17	1000 - General Fund	4,459,126	1,511,427	1,200			098	Cir Crt VIII				Received grant from Hunger Relief Alliance	17	
18				(1,200)			098	Cir Crt VIII				Appropriation for Gen Supplies & Food	18	
19				(3,975)			103	Cir Crt VIII				New Hire Retro Position Adjustment	19	
20				(1,080)			104	Juvenile Detention Center				Position Pay Adjustment for Discrepancy	20	
21				(5,864)			105	Prosecuting Attorney				Personnel position amendments	21	
22				(1,055)			106	County Communications				Tunnels to Towers Exhibit Costs resulting from Donations to General Fund	22	
23				(1,793)			107	Comptroller				Personnel position amendments	23	
24				841,595			108	22 Various General Fund Departments				Surplus Unspent Full-Time Salaries during the 2nd Quarter	24	
25				(10,765)			097	Assessor				State Law Professional Development Recognition Payments	25	
27				817,063	2,328,490	(2,130,636)							27	
28	3046 - American Rescue Plan Fund	18,641,307	5,760,596		5,760,596	(12,880,711)							28	
29	1006 - ARPA Rev Replacemt Fund	10,000,000	0		0	(10,000,000)							29	
30	2000 - Road Fund	4,538,731	5,798,098	221,100	6,019,198	1,480,467	108	Road				Surplus Unspent Full-Time Salaries during the 2nd Quarter	30	
36	3017 - Jail Ops & Maint	3,961,980	2,223,071	822,400				Jail Ops & Maint				Surplus Unspent Full-Time Salaries during the 2nd Quarter	36	
37				822,400	3,045,471	(916,509)							37	
38													38	
39	3008 - County Library Fund	948,764	870,697	16,200	886,897	(61,867)	108	Library				Surplus Unspent Full-Time Salaries during the 2nd Quarter	39	
40	3005 - County Clerk's Cost Fund	714,497	718,535		718,535	4,038							40	
41	2003 - Road Add'l Fuel Tax Fund	497,921	1,145,673		1,145,673	647,753							41	
42	1002 - Empee Insurance Fund	494,050	(300,327)		(300,327)	(794,377)							42	
43	3402 - Law Library Fund	284,835	280,254		280,254	(4,581)							43	
44	3004 - Assessor's Amdmt 79 Fund	262,180	270,827		270,827	8,647							44	
45	3000 - Treasurer's Autom Fund	238,863	242,289		242,289	3,426							45	
46	3406 - Drug Crt Program Fund	191,291	193,678		193,678	2,388							46	
47	3002 - Circuit Crt Automn Fund	125,730	120,555		120,555	(5,175)							47	
48	1007 - LATC Fund	120,226	60,182		60,182	(60,044)							48	
49	3014 - Commun Facility/Eq	107,504	149,202		149,202	41,699							49	
50	3401 - HIV Clinic Fund	77,496	54,647		54,647	(22,849)							50	
51	3075 - Crisis Stabilization Unit Fund	67,723	18,002	833,001			099	CSU Fund				Anticipating State Funding for CSU	51	
52				(833,001)			099	CSU Fund				To Other Professional Services Line Item in CSU	52	
54				0	18,002	(49,722)							54	



Washington County, Arkansas
Unappropriated Reserve Balance Report
Sorted by General Funds; then Other Balances
8/1/2023 to 8/31/2023

Line #	Fund Number & Description	1/1/2023 Unappr Reserve Balance	7/31/2023 Unappr Reserve Balance	August Changes Only	8/31/2023 Unappropriated Reserve Balance	YTD Change	ORD 2023 #	% Used of Unappr since Beginning of Yr	% Remaining Unappr since Beginning of Yr	Category % of "Total All Funds"	Change Explanation (Current Month Only)	Line #		
A	B	C	D	E	F	G	H	I	J	K	L	M	N	P
1	SORT COLUMN		(D + G)		(H - E)		(J / E)		(H) / (E)		(H) / (H Total)		1	
2	SELECTED FUND SUMMARIES												2	
4	General Fund	4,459,126	1,511,427	817,063	2,328,490	(2,130,636)		48%	+ 52%	= 100%	7%		4	
5	Road Fund	4,538,731	5,798,098	221,100	6,019,198	1,480,467		-33%	+ 133%	= 100%	17%	All Include prior yr excess funds rolling fwd.	5	
6	Jail Operations & Maintenance Fund	3,961,980	2,223,071	822,400	3,045,471	(916,509)		23%	+ 77%	= 100%	9%		6	
7	ONLY - General, Road & Jail Funds	12,959,837	9,532,596	1,860,563	11,393,159	(1,566,678)		12%	+ 88%	= 100%	33%		7	
8	All Other Funds, Except "General Reserve"	33,017,785	10,487,748	49,525	10,537,273	(22,480,512)		68%	+ 32%	= 100%	30%		8	
9	Total "Non-General Reserve" Funds	45,977,622	20,020,344	1,910,088	21,930,432	(24,047,190)		52%	+ 48%	= 100%	63%		9	
10	1001 - General Reserve Fund	12,673,962	12,692,600	0	12,692,600	18,638		-0.1%	+ 100%	= 100%	37%	All Include prior yr excess funds rolling fwd.	10	
11	Total ALL FUNDS (From Last Line Below)	58,651,584	32,712,944	1,910,088	34,623,032	(24,028,551)		41%	+ 59%	= 100%	100%		11	
12	ALL FUNDS, WITH ADD'L DETAILS												12	
13	Receiving Fund/Dept												13	
55	3001 - Collector's Autom Fund	63,788	62,456		62,456	(1,332)							55	
56	3006 - Recorder's Cost Fund	46,565	35,648	7,000	42,648	(3,917)	108	Recorder's Cost			Surplus Unspent Full-Time Salaries during the 2nd Quarter		56	
57	3042 - Assessor's Late Asmnt Fee Fund	29,799	31,010		31,010	1,211							57	
58	3010 - County Clerk Operg Fund	23,390	21,753		21,753	(1,637)							58	
59	3019 - Boating Safety Fund	16,604	23,539		23,539	6,935							59	
60	3405 - Drug Enforcemt - Fed Fund	13,535	33,719		33,719	20,184							60	
61	1825 - Animal Shelter Projects Fund	13,504	21,283		21,283	7,779							61	
62	3404 - Drug Enforcemt - State Fund	13,095	16,367		16,367	3,272							62	
63	3028 - Adult Drug Court Fund	9,196	7,480		7,480	(1,716)							63	
64	3032 - Juv Crt Representation Fund	5,639	5,527		5,527	(111)							64	
65	3012 - Child Support Cost Fund	5,500	7,046		7,046	1,546							65	
66	3020 - Emergency 911 Fund	3,403	66,623	26,325	92,948	89,545	108	Emergency 911			Surplus Unspent Full-Time Salaries during the 2nd Quarter		66	
67	3039 - Circuit Clerk Commissioner Fee	1,343	3,553		3,553	2,210							67	
68	3031 - Circuit Court Juv Div Fund	40	3,763		3,763	3,723							68	
69	4800 - Radio System Sales Tax	0	563,174		563,174	563,174							69	
70	3503 - Rural Community Grant Fund	0	0	60,000			101	Rural Community Grant Fund			Grant from Nature Conservancy-AR Rivers - Unpaved Roads Project		70	
71				(60,000)			101	Rural Community Grant Fund			For Steel, Concete, Sand & Gravel		71	
72				0	0	0							72	
73													73	
74													74	
75													75	
76													76	
77													77	
78	All Funds - Totals	58,651,584	32,712,944	1,910,088	34,623,032	(24,028,551)							78	
82	Additional Memo Total from Column G above:		General	841,595									82	
83			Road	221,100									83	
84	2nd Qtr Full-Time Budgeted Salaries NOT SPENT being Returned to Unappropriated Surplus Balances !		Jail Operations	822,400									84	
85			County Library	16,200									85	
86			Recorder's Cost	7,000									86	
87	Note: This calculation for all funds is made each calendar quarter.		Emerg 911	26,325									87	
88	Total			\$ 1,934,620							Surplus Unspent Full-Time Salaries during the 2nd Quarter		88	

Item 23-O-125

Requested by: Sheriff Jay Cantrell
Drafted by: County Attorney Brian Lester

ORDINANCE NO. 2023-

APPROPRIATION ORDINANCE

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

AN ORDINANCE RECOGNIZING ADDITIONAL REVENUE IN THE AMOUNT OF \$178,208.88; AND, APPROPRIATING \$178,208.88 FROM UNAPPROPRIATED RESERVES IN THE GENERAL FUND AND THE JAIL FUND TO VARIOUS LINE ITEMS IN THE SHERIFF, JAIL, AND JAIL & MAINTENANCE BUDGETS FOR 2023.

WHEREAS, the Washington County Sheriff’s Office routinely provides law enforcement services for special events throughout the County for which it receives payment; and,

WHEREAS, Washington County has received additional revenue in the amount of \$178,208.88 for special events provided by the Washington County Sheriff’s Office; and,

WHEREAS, the Quorum Court desires to appropriate said revenue to the appropriate budgets for 2023.

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

ARTICLE 1. There is hereby recognized revenue in the amount of \$178,208.88 in the General Fund for 2023.

ARTICLE 2. There is hereby appropriated the amount of \$119,838.57 from the unappropriated reserves in the General Fund (1000) and \$58,370.31 from the unappropriated reserves in the Jail Fund (3017) to the following line items in the following budgets for 2023:

Sheriff Budget

Overtime	10000400.1005	\$92,750.58
Social Security Matching	10000400.1006	\$7,095.34
Noncontributory Retirement	10000400.1008	\$14,209.52

43	Workmen's Compensation	10000400.1010	\$3,116.38
44	Dues & Memberships	10000400.3090	\$2,666.75
45			
46	<u>Jail Budget</u>		
47	Overtime	30170418.1005	\$39,080.32
48	Social Security Matching	30170418.1006	\$2,989.64
49	Noncontributory Retirement	30170418.1008	\$5,987.11
50	Workmen's Compensation	30170418.1010	\$1,313.10
51			
52	<u>Jail Maintenance and Operations</u>		
53	Overtime	30170127.1005	\$7,176.01
54	Social Security Matching	30170127.1006	\$529.99
55	Noncontributory Retirement	30170127.1008	\$1,061.36
56	Workmen's Compensation	30170127.1010	\$232.78

57
58
59
60

61
62
63
64
65

PATRICK W. DEAKINS, County Judge

DATE

66
67

BECKY LEWALLEN, County Clerk

68
69
70
71
72
73
74
75

Introduced by:
Date of Adoption:
Members Voting For:
Members Voting Against:
Members Abstaining:
Members Absent:

76
77

Committee History:
Quorum Court History:

Item 23-O-126

Requested by: County Judge Patrick W. Deakins
Drafted by: County Attorney Brian R. Lester

ORDINANCE NO. 2023-

APPROPRIATION ORDINANCE

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

AN ORDINANCE ANTICIPATING ADDITIONAL REVENUE IN THE AMOUNT OF \$13,506 IN THE LAW ENFORCEMENT GRANT FUND; AND, APPROPRIATING \$13,506 FROM THE LAW ENFORCEMENT GRANT FUND TO THE JAG GRANT BUDGET FOR 2023.

WHEREAS, Washington County was notified of a grant award in the amount of \$13,506 from the Local Edward Byrne Memorial Justice Assistant Grant (JAG); and,

WHEREAS, this grant fund is a non-matching, reimbursable fund that, once spent, will be reimbursed to the County.

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

ARTICLE 1. There is hereby anticipated the amount of \$13,506 in the Law Enforcement Grant Fund (3514-1424) for 2023.

ARTICLE 2. There is hereby appropriated the total amount of \$13,506 from the Law Enforcement Grant Fund (3514) to the Small Equipment line item in the JAG 2023 Grant Budget (35141424.2002) for 2023.

PATRICK W. DEAKINS, County Judge

DATE

BECKY LEWALLEN, County Clerk

42 Introduced by:
43 Date of Adoption:
44 Members Voting For:
45 Members Voting Against:
46 Members Abstaining:
47 Members Absent:
48
49
50 Committee History:
51 Quorum Court History:

Item 23-O-127

Requested by: County Judge Patrick W. Deakins
Drafted by: County Attorney Brian R. Lester

ORDINANCE NO. 2023-

APPROPRIATION ORDINANCE

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

AN ORDINANCE AMENDING THE COUNTY ATTORNEY BUDGET FOR 2023.

WHEREAS, due to unexpected increase in litigation expenses, the County Attorney’s budget needs additional funding to defend the County in a various lawsuits; and,

WHEREAS, the Quorum Court desires to provide additional funding to the County Attorney Budget for 2023.

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

ARTICLE 1. There is hereby appropriated the total amount of \$20,000 from the unappropriated reserves in the General Fund (1000) to the Special Legal line item in the County Attorney Budget (10000122.3005) for 2023.

PATRICK W. DEAKINS, County Judge

DATE

BECKY LEWALLEN, County Clerk

Introduced by:
Date of Adoption:
Members Voting For:
Members Voting Against:
Members Abstaining:
Members Absent:

1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25
26
27
28
29
30
31
32
33
34
35
36
37
38
39
40
41
42

- 43 Committee History:
- 44 Quorum Court History:

Item 23-O-128

Requested by: County Judge Patrick W. Deakins
Drafted by: County Attorney Brian R. Lester

ORDINANCE NO. 2023-

APPROPRIATION ORDINANCE

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

AN ORDINANCE RECOGNIZING \$37.09 IN UNSPENT GRANT FUNDS IN THE 3510 JDC GRANT FUND; AND, APPROPRIATING \$37.09 FROM THE 3510 JDC GRANT FUND TO THE JDC GRANT FUND BUDGET FOR 2023.

WHEREAS, there remains \$37.09 in unspent funds from a grant received in 2020 for the 3510 JDC Grant Fund.

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

ARTICLE 1. There is hereby recognized unspent grant funds in the JDC Grant Fund (3510.0540) in the amount of \$37.09 for 2023.

ARTICLE 2. There is hereby appropriated the amount of \$37.09 from the JDC Grant Fund (3510.0540) to the Small Equipment line item in the JDC Grant Fund Budget (35100540.2002) for 2023.

PATRICK W. DEAKINS, County Judge

DATE

BECKY LEWALLEN, County Clerk

Introduced by:
Date of Adoption:
Members Voting For:
Members Voting Against:
Members Abstaining:
Members Absent:

43

44

45 Committee History:

46 Quorum Court History:

Item 23-O-129

Requested by: County Judge Patrick W. Deakins
Drafted by: County Attorney Brian R. Lester

ORDINANCE NO. 2023-

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

AN ORDINANCE RECOGNIZING ADDITIONAL REVENUE OF \$31,167 IN THE JDC GRANT FUND; AND, APPROPRIATING \$31,167 FROM THE JDC GRANT FUND TO THE JUVENILE DETENTION CENTER GRANT-IN-AID 2023-2024 BUDGET FOR 2023.

WHEREAS, the Washington County Juvenile Detention Center (JDC) has received grant-in-aid revenue in the amount of \$31,167 from the State of Arkansas.

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

ARTICLE 1. There is hereby recognized additional revenue of \$31,167 in the State Grants Revenue line item of the JDC Grant Fund (35101539.7010) for 2023.

ARTICLE 2. There is hereby appropriated the total amount of \$31,167 from the JDC Grant Fund to the following line items in the JDC-GIA 2023-2024 Budget for 2023:

General Supplies	35101539.2001	\$ 1,500
Small Equipment	35101539.2002	9,400
Janitorial Supplies	35101539.2003	2,727
Food	35101539.2005	3,000
Clothing and Uniforms	35101539.2006	3,000
Detainee Supplies	35101539.2011	4,500
Parts and Repairs	35101539.2023	1,673
Other Professional Services	35101539.3009	2,000
Dues and Memberships	35101539.3090	600
Training and Education	35101539.3101	2,667
Computer Software, Support, and Maintenance Agreement	35101539.3102	100

43
44
45
46
47
48
49
50
51
52
53
54
55
56
57
58
59
60

PATRICK W. DEAKINS, County Judge

DATE

BECKY LEWALLEN, County Clerk

- Introduced by:
- Date of Adoption:
- Members Voting For:
- Members Voting Against:
- Members Abstaining:
- Members Absent:

- Committee History:
- Quorum Court History:

Item 23-O-130

Requested by: County Judge Patrick W. Deakins
Drafted by: County Attorney Brian R. Lester

ORDINANCE NO. 2023-

APPROPRIATION ORDINANCE

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

AN ORDINANCE ANTICIPATING ADDITIONAL REVENUE IN THE AMOUNT OF \$200,000 IN THE WHEELER ROAD BRIDGE GRANT FUND; AND, APPROPRIATING THE AMOUNT OF \$200,000 FROM THE WHEELER ROAD BRIDGE GRANT FUND BUDGET FOR 2023.

WHEREAS, Washington County received notice of a grant award totaling \$200,000 from the Northwest Arkansas Regional Planning Commission to repair a bridge on wheeler road.

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

ARTICLE 1. There is hereby created the Wheeler Road Bridge Grant Fund (2900) in the Washington County Budget for 2023.

ARTICLE 2. There is hereby anticipated revenue in the amount of \$200,000 in the Wheeler Road Bridge Fund (2900.7109) for 2023.

ARTICLE 3. There is hereby appropriated the amount of \$200,000 from the Wheeler Road Bridge Grant Fund to the following line items in the Wheeler Road Bridge Grant Fund Budget (29000241) for 2023:

Engineering and Architectural	29000241.3004	\$ 150,000
Other Professional Services	29000241.3009	50,000

PATRICK W. DEAKINS, County Judge

DATE

43 BECKY LEWALLEN, County Clerk

44

45 Introduced by:

46 Date of Adoption:

47 Members Voting For:

48 Members Voting Against:

49 Members Abstaining:

50 Members Absent:

51

52

53 Committee History:

54 Quorum Court History:

Item 23-O-131

Requested by: Prosecuting Attorney Matt Durrett
Drafted by: County Attorney Brian R. Lester

ORDINANCE NO. 2023-

APPROPRIATION ORDINANCE

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

AN ORDINANCE AMENDING THE PROSECUTING ATTORNEY’S BUDGET FOR 2023.

WHEREAS, Prosecuting Attorney Matt Durrett requests a promotional increase for an employee in his office that is being promoted from Case Manager to Senior Case Manager; and,

WHEREAS, the Quorum Court approves the promotional increase and the funding request.

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

ARTICLE 1. There is hereby appropriated the total amount of \$1,060.76 to the following line items in the Prosecuting Attorney’s Budget (10000416) for 2023:

Salaries Full-Time	10000416.1001	\$ 862.04
Social Security Matching	10000416.1006	65.95
Employer Retirement Contribution	10000416.1008	132.06
Workmen’s Compensation	10000416.1010	0.71

PATRICK W. DEAKINS, County Judge

DATE

BECKY LEWALLEN, County Clerk

Introduced by:
Date of Adoption:

- 42 Members Voting For:
- 43 Members Voting Against:
- 44 Members Abstaining:
- 45 Members Absent:
- 46
- 47
- 48 Committee History:
- 49 Quorum Court History:

Item 23-O-132

Requested by: County Judge Patrick W. Deakins
Drafted by: County Attorney Brian R. Lester

ORDINANCE NO. 2023-

APPROPRIATION ORDINANCE

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

AN ORDINANCE AMENDING THE GRANTS DEPARTMENT BUDGET AND THE COUNTY JUDGE’S BUDGET FOR 2023.

WHEREAS, County Judge Patrick W. Deakins desires to de-appropriate funding from an unfilled position in the Grants Department Budget and appropriate said funds to the County Judge Budget as he implements some restructuring in the County; and,

WHEREAS, the Quorum Court approves of the funding change.

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

ARTICLE 1. There is hereby de-appropriated the total amount of \$36,029 from the following line items in the Grants Department Budget (10000120) for 2023:

Salaries Full-Time	10000120.1001	\$ 29,279.52
Social Security Matching	10000120.1006	2,239.88
Employer Retirement Contribution	10000120.1008	4,485.62
Workmen’s Compensation	10000120.1010	23.98

ARTICLE 2. There is hereby appropriated the total amount of \$36,029 to the following line items in the County Judge’s Budget (10000100) for 2023:

Salaries Full-Time	10000100.1001	\$ 29,279.52
Social Security Matching	10000100.1006	2,239.88
Employer Retirement Contribution	10000100.1008	4,485.62
Workmen’s Compensation	10000100.1010	23.98

43
44
45
46
47
48
49
50
51
52
53
54
55
56
57
58
59

PATRICK W. DEAKINS, County Judge

DATE

BECKY LEWALLEN, County Clerk

Introduced by:
Date of Adoption:
Members Voting For:
Members Voting Against:
Members Abstaining:
Members Absent:

Committee History:
Quorum Court History: