SEVIER COUNTY, ARKANSAS ANNUAL FINANCIAL REPORT CASH BASIS

FOR YEAR ENDED 31 DEC 2023

Reginning Cash Balance - 01/01/2023			ir	Other Funds the Aggregate/
REVENUE		General Funds	Road Funds	Debt Service
State Aid S73,302.46	Beginning Cash Balance - 01/01/2023	4,948,903.55	2,301,447.49	6,074,981.76
State Aid 173,302.46	Ending Cash Balance - 12/31/2023	4,459,370.94	1,814,997.62	6,483,982.39
Pederal Aid 294,886.26 0.00 130,604.29 Property Taxes 663,448,56 418,227.01 175,147.78 Sales Taxes 1,022,722.30 348,481.51 4,203,058.70 Fines, Forfeitures, and Costs 346,244.54 0.00 23,498.07 Investment Income 217,628.40 75,839.04 308,942.66 Officers' Pees 49,529.59 0.00 308,942.66 Officers' Pees 49,529.59 0.00 301,910.51 Jail Pees 0.00 0.00 0.00 460,014.95 Sanitation Fees 0.00 0.00 722.40 21,439.20 Insurance Premiums Collected 3,185.09 0.00 756.73 Treasurer's Commission 84,639.06 0.00	REVENUE			
Property Taxes		573,302.46	1,633,663.22	534,205.25
Sales Taxes	Federal Aid	294,886.26	0.00	130,604.29
Fines, Forfeitures, and Costs 346,234.54 0.00 23,498.07 Investment Income 217,628.40 75,839.41 308,942.66 Officero' Fees 49,529.59 30.00 92,103.95 311 Fees 3,550.12 0.00 301,910.51 311 Fees 0.00 0.00 460,014.95 Sanitation Fees 0.00 0.00 722.40 21,439.20 Insurance Premiums Collected 3,185.09 0.00 0.00 755.73 Treasurer's Commission 84,639.06 0.00 0.00 0.00 Collector's Commission 154,039.29 0.00			418,327.01	175,147.78
Investment Income		1,022,722.30	348,481.51	4,203,058.70
Officers Fees 49,529.59 0.00 92.103.95 311 Fees 3.550.12 0.00 301.910.15 301 Fees 0.00 0.00 460.014.95 Sanitation Fees 0.00 0.00 722.40 21,439.20 15.50.73 Treasurer's Commission 84,639.06 0.00 0.		346,234.54		23,498.07
1 1 1 1 1 2 2 2 2 0 0 0 301, 910, 51 3 3 1 1 1 1 1 1 1			•	
Sanitation Fees 0.00 722.40 21,439.20 Insurance Premiums Collected 3,185.09 0.00 752.40 21,439.20 Insurance Premiums Collected 3,185.09 0.00 756.73 Treasurer's Commission 84,639.06 0.00 0.00 Assessor's Commission 154,039.29 0.00 0.00 Assessor's Salary and Expense 227,348.10 0.00 0.00 Assessor's Salary and Expense 227,348.10 0.00 0.00 Chter 9900,780.70 120,571.22 224,408.82 TOTAL REVENUES 4,541.294.47 2,597.604.40 6,476.090.91 LESS:COMMISSIONS 58,340.30 49,358.22 105,981.58 NET REVENUES 4,482.954.17 2,548.246.18 6,370.109.33 EXPENDITURES 2				
Sanitation Fees		3,550.12	0.00	301,910.51
Treasurer's Commission				
Theasurer's Commission				
Collector's Commission				
ABSESSOR'S SALARY AND EXPENSE 227,348.10 0.00 0.00 O.00 O.00				
Cher		154,039.29		
Name			0.00	0.00
EXPENDITURES	· · · · · ·	•		
NET REVENUES 4,482,954,17 2,548,246,18 6,370,109,33				
EXPENDITURES Current: General Government 1,393,590.47 0.00 110,056.33 Highway and Streets 0.00 3,014,956.61 0.00 Health 1,716,777.74 0.00 2,425,963.40 Law Enforcement 1,702,779.61 0.00 1,963,291.67 Public Safety 77,792.47 0.00 53,263.16 Recreation and Culture 7,792.00 0.00 144,863.28 Sanitation 0.00 0.00 0.00 144,863.28 Sanitation 0.00 0.00 0.00 1,067,046.97 Social Services 74,499.77 0.00 0.00 1,067,046.97 Social Services 75,006,777.82 3,014,956.61 5,803,873.51 DEBT SERVICE Note Principal 0.00 0.00 0.00 Lease Purchase Principal 0.00 0.00 0.00 Lease Purchase Interest 0.00 0.00 0.00 Lease Purchase Interest 0.00 0.00 0.00 Contact EXPENDITURES 5,006,777.82 3,014,956.61 5,803,873.51 EXCESS of REVENDITURES OVER (UNDER) EXPENDITURES OVER (UNDER) EXPENDITURES OVER (UNDER) EXPENDITURES OVER (UNDER) EXPENDITURES Transfers Out				
Current:	NET REVENUES	4,482,954.17	2,548,246.18	6,370,109.33
Seneral Government 1,393,590.47 0.00 110,056.33 Highway and Streets 0.00 3,014,956.61 0.00 Health 1,716,777.74 0.00 2,425,963.40 Law Enforcement 1,702,779.61 0.00 1,963,291.67 Public Safety 77,792.47 0.00 53,263.16 Recreation and Culture 7,992.00 0.00 144,863.28 Sanitation 0.00 0.00 1,067,046.97 Social Services 74,499.77 0.00 0.00 Airport 33,415.76 0.00 0.00 39,388.70 TOTAL CURRENT 5,006,777.82 3,014,956.61 5,803,873.51 DEBT SERVICE	EXPENDITURES			
Highway and Streets 0.00 3,014,956.61 0.00 Health 1,716,777.74 0.00 2,425,963,40 Law Enforcement 1,706,777.74 0.00 2,425,963,40 Law Enforcement 1,702,779.61 0.00 1,963,291.67 Public Safety 777,792.47 0.00 53,263.16 Recreation and Culture 77,922.00 0.00 144,863.28 Sanitation 0.00 0.00 1,067,046.97 Social Services 74,499.77 0.00 0.00 1,067,046.97 Social Services 74,499.77 0.00 0.00 0.00 Airport 33,415.76 0.00 39,388.70 TOTAL CURRENT 5,006,777.82 3,014.956.61 5,803,873.51 DEBT SERVICE Note Principal 0.00 0.00 0.00 0.00 Lease Purchase Principal 0.00 0.00 0.00 0.00 Lease Purchase Interest 0.00 0.00 0.00 0.00 100 0.00 TOTAL EXPENDITURES 5.006,777.82 3,014.956.61 5,803,873.51 EXCESS OF REVENUES OVER (UNDER) EXPENDITURES -523,823.65 -466,710,43 566,235.82 OTHER FINANCING SOURCES (USES) Transfers Out -176,125.98 -18,331.44 -2,421,948.80 Bond Proceeds 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.	Current:			
Health 1,716,777.74 0.00 2,425,963.40 Law Enforcement 1,702,779.61 0.00 1,963,291.67 Public Safety 77,792.47 0.00 53,263.16 Recreation and Culture 7,922.00 0.00 144,863.28 Sanitation 0.00 0.00 1,067,046.97 Social Services 74,499.77 0.00 0.00 Airport 33,415.76 0.00 39,388.70 TOTAL CURRENT 5,006,777.82 3,014,956.61 5,803,873.51 DEBT SERVICE Note Principal 0.00 0.00 0.00 0.00 Lease Purchase Principal 0.00 0.00 0.00 Lease Purchase Interest 0.00 0.00 0.00 Lease Purchase Interest 5,006,777.82 3,014,956.61 5,803,873.51 EXCESS of REVENUES OVER (UNDER) EXPENDITURES 5,006,777.82 3,014,956.61 5,803,873.51 EXCESS of REVENUES OTHER FINANCING SOURCES (USES) Transfers In 293,850.41 11,468.69 2,419,355.39 Transfers Out -176,125.98 -18,331.44 -2,421,948.80 Bond Proceeds 0.00 0.00 0.00 Audit Adjustment Due Accounts 0.00 Audit Adjustment From Accounts 0.00 Cher Checks Paid -601.03 0.00 -7,366.32 TOTAL OTHER FINANCING SOURCES (USES) EXCESS OF REVENUE AND OTHER SOURCES	General Government	1,393,590.47	0.00	110,056.33
Law Enforcement 1,702,779.61 0.00 1,963,291.67 Public Safety 777,792.47 0.00 53,263.16 Recreation and Culture 7,922.00 0.00 144,863.28 Sanitation 0.00 0.00 1.067,046.97 Social Services 74,499.77 0.00 0.00 Airport 33,415.76 0.00 39,388.70 TOTAL CURRENT 5,006,777.82 3.014,956.61 5.803.873.51 DEBT SERVICE Note Principal 0.00 0.00 0.00 0.00 Lease Purchase Interest 0.00 0.00 0.00 0.00 Lease Purchase Interest 0.00 0.00 0.00 0.00 TOTAL EXPENDITURES 5,006,777.82 3.014,956.61 5,803.873.51 EXCESS of REVENUES OVER (UNDER) EXPENDITURES 5.006,777.82 3.014,956.61 5,803.873.51 EXCESS of REVENUES OTHER FINANCING SOURCES (USES) Transfers Out -176,125.98 -18,331.44 -2,421,948.80 Bond Proceeds 0.00 0.00 0.00 Audit Adjustment Due Accounts 0.00 Other Checks Paid -601.03 0.00 -7,366.32 TOTAL OTHER FINANCING SOURCES (USES) 117,123.40 -6,862.75 -9,959.73	Highway and Streets	0.00	3,014,956.61	0.00
Public Safety 77,792.47 0.00 53,263.16 Recreation and Culture 7,922.00 0.00 144,863.28 Sanitation 0.00 0.00 1.067,046.97 Social Services 74,499.77 0.00 0.00 1,067,046.97 Social Services 74,499.77 0.00 0.00 1,067,046.97 Total Current 33,415.76 0.00 39,388.70 Total Current 55,006,777.82 3.014,956.61 5.803.873.51 DEET SERVICE Note Principal 0.00 0.00 0.00 0.00 1.00 1.00 1.00 1.0	Health	1,716,777.74	0.00	2,425,963.40
Recreation and Culture 7,922.00 0.00 144,863.28 Sanitation 0.00 0.00 1,067,046.97 Social Services 74,499.77 0.00 0.00 Airport 33,415.76 0.00 39,388.70 TOTAL CURRENT 5.006.777.82 3.014.956.61 5.803.873.51 DEBT SERVICE Note Principal 0.00 0.00 0.00 0.00 Lease Purchase Principal 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.	Law Enforcement	1,702,779.61	0.00	1,963,291.67
Sanitation 0.00 0.00 1,067,046.97	Public Safety	77,792.47	0.00	53,263.16
Note Principal Note	Recreation and Culture	7,922.00	0.00	144,863.28
Airport 0.00 39,388.70 TOTAL CURRENT 5,006,777.82 3,014,956.61 5,803.873.51 DEBT SERVICE Note Principal 0.00 0.00 0.00 Lease Purchase Principal 0.00 0.00 0.00 Lease Purchase Interest 0.00 0.00 0.00 TOTAL EXPENDITURES 5,006,777.82 3,014,956.61 5.803.873.51 EXCESS of REVENUES OVER (UNDER) EXPENDITURES -523,823.65 -466.710.43 566,235.82 OTHER FINANCING SOURCES (USES) Transfers In 293,850.41 11,468.69 2,419,355.39 Transfers Out -176,125.98 -18,331.44 -2,421,948.80 Bond Proceeds 0.00 0.00 0.00 Audit Adjustment Due Accounts 0.00 0.00 Audit Adjustment From Accounts 0.00 0.00 Other Checks Paid -601.03 0.00 -7,366.32 TOTAL OTHER FINANCING SOURCES (USES) 117,123.40 -6,862.75 -9,959.73	Sanitation	0.00	0.00	1,067,046.97
DEBT SERVICE Note Principal 0.00 0.0	Social Services	74,499.77	0.00	0.00
DEBT SERVICE Note Principal 0.00 0.0	Airport	33,415.76	0.00	
Note Principal 0.00 0.00 0.00 Lease Purchase Principal 0.00 0.00 0.00 Lease Purchase Interest 0.00 0.00 0.00 TOTAL EXPENDITURES 5,006,777.82 3,014,956.61 5,803,873.51 EXCESS of REVENUES -523,823.65 -466,710.43 566,235.82 OTHER FINANCING SOURCES (USES) 293,850.41 11,468.69 2,419,355.39 Transfers Out -176,125.98 -18,331.44 -2,421,948.80 Bond Proceeds 0.00 0.00 0.00 Audit Adjustment Due Accounts 0.00 0.00 0.00 Audit Adjustment From Accounts 0.00 0.00 0.00 Other Checks Paid -601.03 0.00 -7,366.32 TOTAL OTHER FINANCING SOURCES (USES) 117,123.40 -6,862.75 -9,959.73	TOTAL CURRENT	5,006,777.82	3,014,956.61	5,803,873.51
Lease Purchase Principal 0.00 0.00 0.00 Lease Purchase Interest 0.00 0.00 0.00 TOTAL EXPENDITURES 5,006,777.82 3,014,956.61 5,803,873.51 EXCESS of REVENUES -523,823.65 -466,710.43 566,235.82 OTHER FINANCING SOURCES (USES) -723,823.65 -466,710.43 566,235.82 OTHER FINANCING SOURCES (USES) -716,125.98 -18,331.44 -2,419,355.39 Transfers Out -176,125.98 -18,331.44 -2,421,948.80 Bond Proceeds 0.00 0.00 0.00 Audit Adjustment Due Accounts 0.00 0.00 0.00 Audit Adjustment From Accounts 0.00 0.00 0.00 Other Checks Paid -601.03 0.00 -7,366.32 TOTAL OTHER FINANCING SOURCES (USES) 117,123.40 -6,862.75 -9,959.73	DEBT SERVICE			
Lease Purchase Interest 0.00 0.00 0.00 TOTAL EXPENDITURES 5,006,777.82 3,014,956.61 5,803,873.51 EXCESS OF REVENUES OVER (UNDER) EXPENDITURES -523,823.65 -466,710.43 566,235.82 OTHER FINANCING SOURCES (USES) Transfers In 293,850.41 11,468.69 2,419,355.39 Transfers Out -176,125.98 -18,331.44 -2,421,948.80 Bond Proceeds 0.00 0.00 0.00 Audit Adjustment Due Accounts 0.00 0.00 0.00 Audit Adjustment From Accounts 0.00 0.00 0.00 Other Checks Paid -601.03 0.00 -7,366.32 TOTAL OTHER FINANCING SOURCES (USES) 117,123.40 -6,862.75 -9,959.73	Note Principal	0.00	0.00	0.00
TOTAL EXPENDITURES 5,006,777.82 3,014,956.61 5,803,873.51 EXCESS OF REVENUES -523,823.65 -466,710.43 566,235.82 OTHER FINANCING SOURCES (USES) 293,850.41 11,468.69 2,419,355.39 Transfers Out -176,125.98 -18,331.44 -2,421,948.80 Bond Proceeds 0.00 0.00 0.00 Audit Adjustment Due Accounts 0.00 0.00 0.00 Audit Adjustment From Accounts 0.00 0.00 0.00 Other Checks Paid -601.03 0.00 -7,366.32 TOTAL OTHER FINANCING SOURCES (USES) 117,123.40 -6,862.75 -9,959.73	Lease Purchase Principal	0.00	0.00	0.00
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES OTHER FINANCING SOURCES (USES) Transfers In 293,850.41 11,468.69 2,419,355.39 Transfers Out -176,125.98 -18,331.44 -2,421,948.80 Bond Proceeds 0.00 0.00 Audit Adjustment Due Accounts 0.00 Audit Adjustment From Accounts 0.00 Other Checks Paid TOTAL OTHER FINANCING SOURCES (USES) EXCESS OF REVENUE AND OTHER SOURCES	Lease Purchase Interest	0.00	0.00	0.00
OVER (UNDER) EXPENDITURES -523,823.65 -466,710.43 566,235.82 OTHER FINANCING SOURCES (USES) 293,850.41 11,468.69 2,419,355.39 Transfers Out -176,125.98 -18,331.44 -2,421,948.80 Bond Proceeds 0.00 0.00 0.00 Audit Adjustment Due Accounts 0.00 0.00 0.00 Audit Adjustment From Accounts 0.00 0.00 0.00 Other Checks Paid -601.03 0.00 -7,366.32 TOTAL OTHER FINANCING SOURCES (USES) 117,123.40 -6,862.75 -9,959.73	TOTAL EXPENDITURES	5,006,777.82	3,014,956.61	5,803,873.51
OTHER FINANCING SOURCES (USES) Transfers In 293,850.41 11,468.69 2,419,355.39 Transfers Out -176,125.98 -18,331.44 -2,421,948.80 Bond Proceeds 0.00 0.00 0.00 0.00 Audit Adjustment Due Accounts 0.00 0.00 0.00 Audit Adjustment From Accounts 0.00 0.00 0.00 Other Checks Paid -601.03 0.00 -7,366.32 TOTAL OTHER FINANCING SOURCES (USES) 117,123.40 -6,862.75 -9,959.73	EXCESS of REVENUES			
Transfers In 293,850.41 11,468.69 2,419,355.39 Transfers Out -176,125.98 -18,331.44 -2,421,948.80 Bond Proceeds 0.00 0.00 0.00 Audit Adjustment Due Accounts 0.00 0.00 0.00 Audit Adjustment From Accounts 0.00 0.00 0.00 Other Checks Paid -601.03 0.00 -7,366.32 TOTAL OTHER FINANCING SOURCES (USES) 117,123.40 -6,862.75 -9,959.73	OVER (UNDER) EXPENDITURES	-523,823.65	-466,710.43	566,235.82
Transfers Out -176,125.98 -18,331.44 -2,421,948.80 Bond Proceeds 0.00 0.00 0.00 Audit Adjustment Due Accounts 0.00 0.00 0.00 Audit Adjustment From Accounts 0.00 0.00 0.00 Other Checks Paid -601.03 0.00 -7,366.32 TOTAL OTHER FINANCING SOURCES (USES) 117,123.40 -6,862.75 -9,959.73 EXCESS OF REVENUE AND OTHER SOURCES	OTHER FINANCING SOURCES (USES)			
Bond Proceeds 0.00 0.00 0.00 Audit Adjustment Due Accounts 0.00 0.00 0.00 Audit Adjustment From Accounts 0.00 0.00 0.00 Other Checks Paid -601.03 0.00 -7,366.32 TOTAL OTHER FINANCING SOURCES (USES) 117,123.40 -6,862.75 -9,959.73 EXCESS OF REVENUE AND OTHER SOURCES	Transfers In	293,850.41	11,468.69	2,419,355.39
Audit Adjustment Due Accounts 0.00 0.00 0.00 Audit Adjustment From Accounts 0.00 0.00 0.00 Other Checks Paid -601.03 0.00 -7,366.32 TOTAL OTHER FINANCING SOURCES (USES) 117,123.40 -6,862.75 -9,959.73 EXCESS OF REVENUE AND OTHER SOURCES		-176,125.98	-18,331.44	-2,421,948.80
Audit Adjustment From Accounts 0.00 0.00 0.00 Other Checks Paid -601.03 0.00 -7,366.32 TOTAL OTHER FINANCING SOURCES (USES) 117,123.40 -6,862.75 -9,959.73 EXCESS OF REVENUE AND OTHER SOURCES	Bond Proceeds	0.00	0.00	
Other Checks Paid -601.03 0.00 -7,366.32 TOTAL OTHER FINANCING SOURCES (USES) 117,123.40 -6,862.75 -9,959.73 EXCESS OF REVENUE AND OTHER SOURCES	-			
TOTAL OTHER FINANCING SOURCES (USES) 117,123.40 -6,862.75 -9,959.73 EXCESS OF REVENUE AND OTHER SOURCES				
EXCESS OF REVENUE AND OTHER SOURCES				
	TOTAL OTHER FINANCING SOURCES (USES)	117,123.40	-6,862.7 <u>5</u>	-9,959.73
OVER (UNDER) EXPENDITURES AND OTHER USES406,700.25473,573.18556,276.09	EXCESS OF REVENUE AND OTHER SOURCES			
	OVER (UNDER) EXPENDITURES AND OTHER USES	-406,700.25	-473,573.18	556,276.09