

SEVIER COUNTY, ARKANSAS  
ANNUAL FINANCIAL REPORT  
CASH BASIS  
FOR YEAR ENDED 31 DEC 2023

	General Funds	Road Funds	Other Funds in the Aggregate/ Debt Service
Beginning Cash Balance - 01/01/2023	4,948,903.55	2,301,447.49	6,074,981.76
Ending Cash Balance - 12/31/2023	4,459,370.94	1,814,997.62	6,483,982.39
REVENUE			
State Aid	573,302.46	1,633,663.22	534,205.25
Federal Aid	294,886.26	0.00	130,604.29
Property Taxes	663,448.56	418,327.01	175,147.78
Sales Taxes	1,022,722.30	348,481.51	4,203,058.70
Fines, Forfeitures, and Costs	346,234.54	0.00	23,498.07
Investment Income	217,628.40	75,839.04	308,942.66
Officers' Fees	49,529.59	0.00	92,103.95
911 Fees	3,550.12	0.00	301,910.51
Jail Fees	0.00	0.00	460,014.95
Sanitation Fees	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	0.00
Collector's Commission	154,039.29	0.00	0.00
Assessor's Salary and Expense	227,348.10	0.00	0.00
Other	900,780.70	120,571.22	224,408.82
TOTAL REVENUES	<u>4,541,294.47</u>	<u>2,597,604.40</u>	<u>6,476,090.91</u>
LESS: COMMISSIONS	58,340.30	49,358.22	105,981.58
NET REVENUES	<u>4,482,954.17</u>	<u>2,548,246.18</u>	<u>6,370,109.33</u>
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	7,922.00	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	<u>5,006,777.82</u>	<u>3,014,956.61</u>	<u>5,803,873.51</u>
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	<u>5,006,777.82</u>	<u>3,014,956.61</u>	<u>5,803,873.51</u>
EXCESS of REVENUES OVER (UNDER) EXPENDITURES	<u>-523,823.65</u>	<u>-466,710.43</u>	<u>566,235.82</u>
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)	<u>117,123.40</u>	<u>-6,862.75</u>	<u>-9,959.73</u>
EXCESS OF REVENUE AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	<u>-406,700.25</u>	<u>-473,573.18</u>	<u>556,276.09</u>