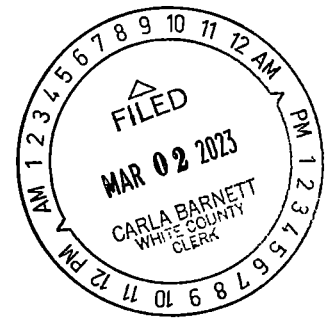


White County, Arkansas  
Annual Financial Report  
For The Year Ended December 31, 2022



	General Funds	Road Funds	Law Enforcement Tax Fund	Other Funds In the Aggregate
Beginning cash balance - January 1, 2022	\$ 12,398,650.02	\$ 2,109,167.84	\$ 4,295,981.31	\$ 12,913,799.21
Ending cash balance - December 31, 2022	\$ 12,479,267.10	\$ 2,415,058.63	\$ 5,374,432.95	\$ 19,038,062.16

	General Funds	Road Funds	Law Enforcement Tax Fund	Other Funds In the Aggregate
<b>REVENUES</b>				
State aid	\$ 1,179,221.15	\$ 5,159,722.78	\$ 294,227.72	\$ 322,805.33
Federal aid	119,947.84	2,984.43	2,190.27	7,762,793.46
Property taxes	2,368,030.43	1,004,510.02	-	1,105,839.56
Sales taxes	1,705,371.03	3,410,742.18	7,352,265.41	5,381,503.77
Fines, forfeitures, and costs	968,679.21	-	215,152.38	113,604.50
Investment income	203,211.87	20,707.20	44,650.59	50,523.52
Officers' fees	156,279.16	-	64,985.12	587,746.32
911 fees	-	-	-	908,475.68
Jail fees	-	-	971,048.00	240,029.96
Franchise fees	16,293.74	-	-	-
Insurance premiums collected	11,710.36	3,076.80	11,850.13	-
Treasurer's commission	183,124.08	-	-	25,000.00
Collector's commission	570,979.20	-	-	80,000.00
Assessor's salary and expense	963,398.55	-	-	-
Other	640,153.25	412,742.57	182,244.54	94,689.64
<b>TOTAL REVENUES</b>	<b>9,086,399.87</b>	<b>10,014,485.98</b>	<b>9,138,614.16</b>	<b>16,673,011.74</b>
Less: Treasurer's Commission	89,831.15	164,116.10	147,938.33	132,962.05
<b>NET REVENUES</b>	<b>8,996,568.72</b>	<b>9,850,369.88</b>	<b>8,990,675.83</b>	<b>16,540,049.69</b>

	General Funds	Road Funds	Law Enforcement Tax Fund	Other Funds In the Aggregate
<b>EXPENDITURES</b>				
<b>Current:</b>				
General government	\$ 4,488,295.29	\$ -	-	\$ 1,117,385.01
Highways and streets	1,164,269.04	9,180,791.17	-	1,025,981.59
Health	93,068.09	-	-	12,513.19
Law enforcement	2,370,421.85	-	7,834,062.34	1,759,785.83
Public safety	239,039.43	-	-	4,987,248.29
Recreation and culture	-	-	-	1,516,275.65
Social services	-	-	-	583,253.97
<b>TOTAL CURRENT</b>	<b>8,355,093.70</b>	<b>9,180,791.17</b>	<b>7,834,062.34</b>	<b>11,002,443.53</b>

<b>Debt Service:</b>				
Bond principal				
Bond interest and other charges				
Note principal		224,558.65		
Note interest		63,346.27		
Lease principal		101,621.19		
Lease interest		26,524.81		
<b>TOTAL EXPENDITURES</b>	<b>8,355,093.70</b>	<b>9,596,842.09</b>	<b>7,834,062.34</b>	<b>11,002,443.53</b>

<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>641,475.02</b>	<b>253,527.79</b>	<b>1,156,613.49</b>	<b>5,537,606.16</b>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	\$ 64,292.06	\$ 52,363.00	\$ 31,537.00	\$ 590,261.79
Transfers out	(625,150.00)		(109,698.85)	(3,605.00)
Bond proceeds				
Loan proceeds				
Audit adjustment due accounts				
Audit adjustment from accounts				
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>(560,857.94)</b>	<b>52,363.00</b>	<b>(78,161.85)</b>	<b>586,656.79</b>
<b>EXCESS OF REVENUE AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES</b>	<b>\$ 80,617.08</b>	<b>\$ 305,890.79</b>	<b>\$ 1,078,451.64</b>	<b>\$ 6,124,262.95</b>

White County Short-term Financing as of December 31, 2022	
KS State Bank - 4 Mack Trucks	\$ 450,448.92
KS State Bank - 4 Mack Trucks	\$ 516,575.46
Caterpillar Financial Services-1 Grader	\$ 131,496.14
Caterpillar Financial Services-3 Graders	\$ 608,117.05
Caterpillar Financial Services-1 Grader	\$ 229,342.65
Caterpillar Financial Services-1 Grader	\$ 230,953.04
Caterpillar Financial Services-1 Excavator	\$ 164,906.07
<b>Totals</b>	<b>\$ 2,331,839.33</b>

The foregoing represents a true accounting of revenues, transfers, refunds, expenditures, balances, and short-term financing in said accounts for the period of time beginning January 01, 2022 through December 31, 2022.

*Janet Hibbitts*  
Janet Hibbitts  
White County Treasurer

I, Carla Barnett, County Clerk in and for the County of White, State of Arkansas, do hereby state that the foregoing reports are true and correct of the County General, County Road, Law Enforcement Tax and Other Funds Expenditures made by the County during the period of time beginning January 1, 2022 through December 31, 2022. In witness where of, I have hereunto set my hand and affixed the Official Seal this 2nd day of March, 2023.

*Carla Barnett*  
Carla Barnett  
White County Clerk