

GAAP SUMMARY
 ANNUAL FINANCIAL REPORT
 Statement of Revenues, Expenditures, and Changes in Fund Balance -- Actual and Budget
 For the fiscal year ended June 30, 2022
 County Name: POCAHONTAS COUNTY County Number: 76
 FY 2021/2022 ANNUAL FINANCIAL REPORT

Reporting Accounting Basics:	General	Special Revenue	Capital Projects	Debt Service	Permanent	Actual Totals	
Revenues & Other Financing Sources							
Taxes Levied on Property	1	4,249,064	2,364,089			6,613,153	1
Less: Uncollected Delinquent Taxes - Levy Year	2					0	2
Less: Credits to Taxpayers	3					0	3
Net Current Property Taxes	4	4,249,064	2,364,089	0		6,613,153	4
Delinquent Property Tax Revenue	5	2,257	69			2,326	5
Penalties, Interest & Costs on Taxes	6	32,909				32,909	6
Other County Taxes/TIF Tax Revenues	7	71,778	466,307			538,085	7
Intergovernmental	8	1,210,083	4,577,961			5,788,044	8
Licenses & Permits	9	12,830	19,485			32,315	9
Charges for Service	10	580,316	98,651			678,967	10
Use of Money & Property	11	302,864	3,142			306,006	11
Miscellaneous	12	66,107	67,641			133,748	12
Subtotal Revenues	13	6,528,208	7,597,345	0	0	14,125,553	13
Other Financing Sources:							
General Long-Term Debt Proceeds	14					0	14
Operating Transfers In	15		1,710,286			1,710,286	15
Proceeds of Capital Asset Sales	16	140				140	16
Total Revenues & Other Sources	17	6,528,348	9,307,631	0	0	15,835,979	17
Expenditures & Other Financial Sources							
Operating:							
Public Safety and Legal Services	18	1,569,672	706,986			2,276,658	18
Physical Health Social Services	19	1,434,487	10,033			1,444,520	19
Mental Health, ID & DD	20		429,015			429,015	20
County Environment and Education	21	673,214	428,281			1,101,495	21
Roads & Transportation	22		5,265,983			5,265,983	22
Government Services to Residents	23	391,176	2,335			393,511	23
Administration	24	1,888,632				1,888,632	24
Nonprogram Current	25	10,713				10,713	25
Debt Service	26					0	26
Capital Projects	27	33,962	11,709			45,671	27
Subtotal Expenditures	28	6,001,856	6,854,342	0	0	12,856,198	28
Other Financing Uses:							
Operating Transfers Out	29	106,634	1,603,652			1,710,286	29
Refunded Debt/Payments to Escrow	30					0	30
Total Expenditures & Other Uses	31	6,108,490	8,457,994	0	0	14,566,484	31
Excess of Revenues & Other Sources							
Over (Under) Expenditures & Other Uses	32	419,858	849,637	0	0	1,269,495	32
Beginning Fund Balance - July 1, 2021	33	6,240,667	10,541,436			16,782,103	33
Increase (Decrease) in Reserves	34					0	34
Fund Balance - Nonspendable	35	89,078	1,549,502			1,638,580	35
Fund Balance - Restricted	36	2,081,086	9,841,571			11,922,657	36
Fund Balance - Committed	37	70,000				70,000	37
Fund Balance - Assigned	38					0	38
Fund Balance - Unassigned	39	4,420,361				4,420,361	39
Total Ending Fund Balance - June 30, 2022	40	6,660,525	11,391,073	0	0	18,051,598	40

Notes to the financial statement, if any: