

VAN BUREN COUNTY

FINANCIAL REPORT

A.C.A. 14-21-102

Accompanying Statement: the financial statement was prepared using the cash basis of accounting rather than the accrual basis.

The Van Buren County Sales and Use Tax Capital Improvement Bond (Van Buren County Memorial Medical Center Project), Series 2010A bonded indebtedness as of 12-31-2019 was \$2,390,000.00 to be repaid by receipts of a special county wide sales and use tax, at the rate of one percent(1.00%) levied pursuant to the Local Government Bond Act.

The White River Planning and Development District Inc. Lease Revenue Improvement Bond Series 2015 indebtedness as of 12-31-2019 was \$1,927,618.00 to be repaid by the County Library one (1) mill property tax.

As of 12-31-2019 Van Buren County's short term indebtedness was:

- \$69,758.77 to be repaid by the Solid Waste Department,
- \$1,781,588.60 to be repaid by the County Road Department,
- \$150,627.81 to be repaid by the Sheriff's Office,
- \$42,982.68 to be repaid by the Detention Center, and
- \$55,983.98 to be repaid by the Emergency 911.

SIGNED: Misti Wilson

DATE: 01-23-2020

Treasurer

County General

Balance 1/1/19	1,200,311.15
State	766,522.47
Federal	134,958.66
Property Taxes	1,314,329.46
Sales Tax	1,449,636.18
Fines/Forf/Cost	310,131.46
Interest	16,301.89
Officers Fees	51,412.67
Jail Fees	370,386.24
Treasurer Comm	84,278.74
Collector Comm	282,494.75
Assessor Sal & Ex	452,633.40
Other	570,219.28
Tr fr Other Accts	144,402.49
Tr to Other Accts	(329,902.48)
Expenditures	(5,325,744.90)
Balance 12/31/19	1,492,371.46

County Reserve

Balance 1/1/19	392,146.47
interest	8,885.54
Tran to other funds	<u>(111,091.00)</u>
Balance 12/31/19	289,941.01

Investigation

Balance 1/1/19	126.62
Interest	4.61
Sheriff Fee/Rest	19.60
Ex Treas Com	<u>0.00</u>
Balance 12/31/19	150.83

County Road

Balance 1/1/19	297,872.02
State	1,915,750.20
Federal	20,316.61
Property Taxes	1,078,546.52
Interest	14,827.35
Misc	88,336.99
trans to other funds	(45,824.85)
Expenditures	<u>(2,547,330.24)</u>
Balance 12/31/19	822,494.60

Additional Motor Fuel

Balance 1/1/19	0.00
Hwy Revenue Turnbac	9,523.64
Balance 12/31/19	9,523.64

Hwy 124/65 Stop L

Balance 1/1/19	3,103.13
Interest	88.27
Expenditures	(494.88)
Balance 12/31/19	<hr/> 2,696.52

Treasurer's Auto

Balance 1/1/19	32,193.08
Interest	1,150.74
Transfer from Treasure	19,867.87
Expenditures	<u>-14,873.96</u>
Balance 12/31/19	38,337.73

Collectors Auto

Balance 1/1/19	86,917.68
Interest	2,669.99
Collector's Comm	32,850.90
Trans to other Funds	-522.32
Expenditures	<u>-4,761.96</u>
Balance 12/31/19	117,154.29

Circuit Court Auto

Balance 1/1/19	41,061.47
Receipts	2,877.50
Interest	<u>1,341.00</u>
Excess Comm Treasurer	29.09
Balance 12/31/19	45,309.06

District Court Auto

Balance 1/1/19	19,395.99
Receipts	14,122.17
Interest	661.29
Excess Comm Treasure	125.54
Transfer to County Gen	-1,000.00
Expenditures	<u>-13,567.37</u>
Balance 12/31/19	19,737.62

Assessors Amend 79

Balance 1/1/19	10,513.68
Receipts	7,462.17
Interest	577.76
Excess Comm Treasure	53.58
Transfer to County Gen	2,436.00
Expenditures	<u>-1,160.78</u>
Balance 12/31/19	19,882.41

County Clerk Cost

Balance 1/1/19	29,098.29
Interest	591.49
Receipts	6,064.89
Expenditure	<u>-15,424.10</u>
Balance 12/31/19	20,330.57

Recorders Cost

Balance 1/1/19	12,542.23
Interest	68.99
Receipts	158,710.78

Transfer from other Fu	45,252.79
Expenditures	<u>-216,574.79</u>
Balance 12/31/19	0.00

County Library

Balance 1/1/19	614,528.14
State	33,140.82
Federal	173.93
Property Taxes	396,921.47
Voluntary Tax	17,373.18
Interest	8,073.83
Other	4,276.04
Grant/Local	6,899.94
Transfer to other funds	-3.10
Expenditures	<u>-597,878.97</u>
Balance 12/31/19	483,505.28

Solid Waste Mgmt

Balance 1/1/19	4,859.45
State Grant	1,079.42
Voluntary Tax	7,200.86
Interest	139.46
Tipping Fees	133,921.37
Recycling	21,165.82
FFBCC Reim Wage	12,188.00
Transfer from other fur	84,750.00
Miscellaneous	453,223.25
Expenditures	<u>-716,286.89</u>
Balance 12/31/19	2,240.74

Child Support

Balance 1/1/19	6,177.60
Receipts	3,452.20
Interest	259.04
Expenditures	<u>-60.05</u>
Balance 12/31/19	9,828.79

Jail Maintenance

Balance 1/1/19	41,435.50
Fines/Fees	57,164.15
Interest	930.64
Misc	633.15
Expenditures	<u>-84,049.81</u>
Balance 12/31/19	16,113.63

Boating Safety

Balance 1/1/19	2,440.48
State	1,939.23
Interest/Other	104.63
transfer from County G	60.24
Expenditures	<u>-1,829.11</u>
Balance 12/31/19	2,715.47

911

Balance 1/1/19	6,560.88
Interest	1,541.24
CMRS Board Fees	78,882.26
E911 Rev Assist	27,440.00
911 Fees	105,329.15
Transfer from County	197,545.15
Miscellaneous	1,517.35
Expenditures	<u>-414,667.96</u>
Balance 12/31/19	4,148.07

Emergency Vehicle

Balance 1/1/19	11,895.06
Receipts	4,796.74
Expenditures	<u>-10,281.00</u>
Balance 12/31/19	6,410.80

Victim Witness

Balance 1/1/19	70,357.51
Receipts	4,164.84
Transfer from other fu	219.24
Expenditures	<u>-53,360.33</u>
Balance 12/31/19	21,381.26

Circuit Clerk Comm

Balance 1/1/19	7,762.14
Receipts	2,359.35
Expenditures	<u>0.00</u>
Balance 12/31/19	10,121.49

Assessors Late Fee

Balance 1/1/19	424.01
Fee	324.29
Interest/Ex Tr C	<u>20.94</u>
Balance 12/31/19	769.24

Animal Control

Balance 1/1/19	0.00
Interest	0.97
Trans to Co Gen	<u>-0.97</u>
Balance 12/31/19	0.00

Hospital Mtnc

Balance 1/1/19	184,946.49
State	9,942.24
Property Taxes	119,062.43
Interest	3,933.47
Misc	20,606.12
Transfer to Taxing Error	(0.93)
Expenditures	<u>(208,964.46)</u>
Balance 12/31/19	129,525.36

Auction Fund

Balance 1/1/19	0.00
Misc	11,887.50
Transfer from Interest	5.36
Expenditures	<u>(11,892.86)</u>
Balance 12/31/19	0.00

VBC 911 Upgrade

Balance 1/1/19	92,590.00
Federal Grant	41,000.00
Trans to Co General	(1,562.66)
Expenditures	<u>(132,027.34)</u>
Balance 12-31-19	0.00

Law Library

Balance 1/1/19	20,676.13
Int/Ex Tr Com	785.93
Admin of Justice	7,286.40
Transfer From other fur	1,932.48
Expenditures	<u>(4,250.14)</u>
Balance 12/31/19	26,430.80