

COUNTY FINANCIAL
MANAGEMENT SYSTEM
MANUAL

JANUARY 1, 2011

(Revised August 1, 2013)

PREFACE

Ark. Code Ann. § 14-21-101(a) states:

(a) (1) In order to provide necessary financial information for the county judge, the members and committees of the county quorum court, and other interested officers and departments of the county, the Legislative Auditor is authorized and directed to develop a comprehensive financial management system for appropriate funds of the various counties in the State of Arkansas.

(2) This financial management system shall provide for adequate controls over revenues, expenditures, and balances to assure that current information will always be available concerning the financial condition of the county and its various offices and departments.

(3) The system shall include a budgeting and accounting system designed to classify the receipt of and the appropriations and disbursements of county funds in accordance with the object and purpose of the expenditures in such detail as will be suitable for an analysis of the operations of all county offices and departments and which will provide a breakdown and itemization of all expenditures compatible with and comparable to the appropriations of the quorum court.

This law was enacted in 1981, with the financial management system to be implemented by the counties on or before January 1, 1983. The accompanying manual is a revision to the original financial management system. We trust that the revised manual will provide meaningful and constructive assistance and guidance to those county officials and employees who are entrusted with implementing the system.

The revised financial management system should be implemented on or before January 1, 2014.

The Division of Legislative Audit expresses its appreciation to the Association of Arkansas Counties and those officials and employees who participated in the revision of this manual.

DIVISION OF LEGISLATIVE AUDIT



Roger A. Norman, JD, CPA, CFE, CFF
Legislative Auditor

Little Rock, Arkansas
January 1, 2011

TABLE OF CONTENTS

	<u>PAGE</u>
INTRODUCTION	1
ENTITY/FUND CODES – ACCOUNTING	2
OFFICE/DEPARTMENTAL CODES – ACCOUNTING	8
COUNTY REVENUE CODES – ACCOUNTING	11
COUNTY EXPENDITURE CODES – ACCOUNTING	19
DEVELOPMENT AND CONTROL OF LINE ITEM BUDGETS – REVENUES	24
DEVELOPMENT AND CONTROL OF LINE ITEM BUDGETS – EXPENDITURES	26
FINANCIAL REPORTING	39
OTHER GENERAL INFORMATION	65

INTRODUCTION

The County Financial Management System Manual primarily consists of eight major sections:

1. ENTITY/FUND CODES – ACCOUNTING
2. OFFICE/DEPARTMENTAL CODES – ACCOUNTING
3. COUNTY REVENUE CODES – ACCOUNTING
4. COUNTY EXPENDITURE CODES – ACCOUNTING
5. DEVELOPMENT AND CONTROL OF LINE ITEM BUDGETS – REVENUES
6. DEVELOPMENT AND CONTROL OF LINE ITEM BUDGETS – EXPENDITURES
7. FINANCIAL REPORTING
8. OTHER GENERAL INFORMATION

This manual addresses each of these sections in considerable detail and should provide a guide for implementing and maintaining the system for each individual county.

The financial management system outlined in this manual adopts a very broad, comprehensive approach to the budgeting and accounting functions for county revenues and expenditures. Generally speaking, the major portion of the manual as it relates to county revenues is more applicable to the County Treasurer's office, while, from a county expenditures standpoint, the County Clerk's office is most affected. However, all county officials will be affected by the system to the extent that they become involved in the budgetary process and in the coding of expenditures associated with the operations of their respective offices. The County Judge and Quorum Court will also be intimately involved in the system, particularly in the approval of expenditures and in the various phases of the budgetary process.

This financial management system provides a systematic approach to the financial management activities of the various counties in the State of Arkansas that should contribute materially to more effective and efficient management and administration of county governments in Arkansas. Another benefit is the ultimate standardization of county revenue and expenditure data on a statewide basis through the utilization of uniform revenue and expenditure codes as illustrated in this manual.

The financial management system developed in this manual utilizes several coding schemes that numerically reveal certain information relative to entity/fund, office/department, specific accounts for revenues and expenditures, and other necessary components of the system. The use of specific and preassigned numbers in a coding system saves valuable bookkeeping time and space and adds precision and accuracy to record keeping.

ENTITY/FUND CODES – ACCOUNTING

To specifically identify the various funds for which the County Treasurer maintains records in the Treasurer's ledger and to provide the County Clerk with a means to specifically identify the County operating funds against which county warrants (or check/warrants) are issued, the accompanying Entity/Fund Codes Chart is provided. This Entity/Fund Codes Chart will primarily be utilized by the County Treasurer in conjunction with the coding of revenues received and disbursements made. The County Clerk will primarily be interested in the Entity/Fund Codes Chart from the standpoint of coding expenditures that are entered in the County Court Claims Docket/Warrant and Transfer Register.

The Entity/Fund code is a four-digit number, with the first digit indicating the group in which the fund belongs: General Funds, Road Funds, Special Revenue Funds, Capital Projects Funds, Debt Service Funds, Agency Funds, Enterprise Funds, or Trust Funds. A brief description of each group follows.

1. General Funds – The primary operating funds used to account for and report all financial resources not accounted for and reported in another fund.
2. Road Funds – Funds used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditures for maintaining and constructing county roads.
3. Special Revenue Funds – Funds used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditures for specific purposes other than debt service or capital projects. These funds may be restricted or committed by federal law, state law, county ordinance, or grant charter. These funds must have at least one restricted or committed revenue source that makes up a significant portion of the revenue. (See Fund Balance Designations below for a definition of restricted or committed funds)
4. Capital Projects Funds – Funds used to account for and report financial resources that are restricted, committed, or assigned to expenditures for capital outlays, including the acquisition or construction of capital facilities and other capital assets.
5. Debt Service Funds – Funds used to account for and report financial resources that are restricted, committed, or assigned to expenditures for principal and interest.
6. Agency Funds – Funds used to account for assets held by the entity as an agent for individuals, private organizations, other governmental units, and other funds.
7. Enterprise Funds – Funds used to report activity that is financed with debt secured solely by a pledge of the net revenues from fees and charges of the activity, activity that is legally required to recover its costs through fees or charges, or activity for which the government's policy is to establish fees or charges designed to recover the cost of providing services.
8. Trust Funds – Funds used to account for assets held by the entity in a trustee capacity for individuals, private organizations, or other governments. County funds may also be held in a legal trust capacity. These funds would be identified as expendable trust or non-expendable trust (permanent funds).

Fund Balance Designations:

1. Nonspendable – Legally or contractually required to be maintained intact, such as corpus (principal) of a permanent fund.
2. Restricted – Can only be spent for specific purpose. Must be restricted by constitution or external resource providers or through enabling legislation. Must be restricted by a higher level of government than the local level. Examples would be funds that are restricted by federal law, state law, or grant charter.

3. Committed – Can only be spent for specific purpose. Must be restricted by the local government’s highest level of decision-making authority (Quorum Court ordinance).
4. Assigned – Intended to be used for a specific purpose but do not meet the requirements for the Restricted or Committed Fund Balances. Balance remaining in any fund, other than the General Fund, that is not one of the above classifications would be included in the Assigned Fund Balance classification. Funds transferred from the General Fund to a Special Revenue Fund where no ordinance legally restricts the funds would be classified as Assigned Fund Balance.
5. Unassigned – The remaining fund balance that is not contained in one of the above classifications. It is generally reported in the General Fund and is used in any other fund only to report a deficit balance that resulted from overspending for a specific purpose.

For example, if the County Treasurer is coding a transaction representing a cash receipt of general revenue turnback into the County General Fund, the transaction is coded “1000-7001,” with the “1000” being the Entity/Fund Code for the County General Fund and the “7001” being the revenue code for the general revenue turnback. To continue the example, if the County Clerk is coding an expenditure to be paid from the County General Fund for general office supplies in the County Clerk’s office, the transaction is coded “1000-0101-2001,” with the “1000” being the Entity/Fund Code for the County General Fund, the “0101” being the Office/Departmental Code for the County Clerk, and the “2001” being the account code for general office supplies.

CHART

General Funds	
General Fund	1000
General Reserve Fund	1001
Employee Insurance Fund	1002
Investment Fund	1003
Reserved For Future Use	1004-1799
Unique – General Funds	1800-1899
Grants – General Funds	1900-1999
Road Funds	
Road Fund	2000
Road Investment Fund	2001
Road Reserve Depreciation Fund	2002
Reserved For Future Use	2003-2799
Unique – Road Funds	2800-2899
Grants – Road Funds	2900-2999
Special Revenue Funds	
Treasurer’s Automation Fund	3000
Ark. Code Ann. § 21-6-302 established fund to receive up to 10% of Treasurer’s gross commissions to operate the Treasurer’s office and to purchase, maintain, and operate an automated record keeping system.	
Collector’s Automation Fund	3001
Ark. Code Ann. § 21-6-305 established fund to receive up to 10% of Collector’s gross commissions to operate the Collector’s office and to purchase, maintain, and operate an automated record keeping system.	
Circuit Court Automation Fund	3002
Ark. Code Ann. § 16-13-704 established fund to receive Circuit Court installment fees of ½ of \$5 per month on each person to be used for court-related technology.	
District Court Automation Fund	3003
Ark. Code Ann. § 16-13-704 established fund to receive District Court installment fees of ½ of \$5 per month on each person to be used for court-related technology.	
Assessor’s Amendment No. 79 Fund	3004
Ark. Code Ann. § 26-26-310 provides that 1% of the County’s share of surplus funds from the Property Tax Relief Trust Fund be allocated to County Assessors for the purpose of administering Arkansas Constitution, Amendment No. 79.	
County Clerk’s Cost Fund	3005
Ark. Code Ann. § 21-6-413 established fund to receive fees collected by County Clerks to be used for automated record systems and any legitimate county purpose.	
Recorder’s Cost Fund	3006
Ark. Code Ann. § 21-6-306 established fund to receive fees collected by Circuit Clerks to be used for automated record systems and any legitimate county purpose.	
Sheriff’s Automation Fund	3007
Ark. Code Ann. § 27-53-210 established fund to partially reimburse county law enforcement agency for cost of making copies of accident reports and traffic violations. Funds collected shall be retained for support of the law enforcement agency.	
County Library Fund	3008
Ark. Code Ann. § 13-2-404 established fund to account for library property tax millage levied by the Quorum Court.	
Solid Waste Fund	3009
Ark. Code Ann. § 8-6-212 established fund to collect fees and other funds to defray the County’s share of the cost of operating the solid waste management facility.	

CHART

Special Revenue Funds (Continued)	
County Clerk Operating Fund	3010
Ark. Code Ann. § 16-20-407 established a \$2 marriage license fee to be used for County Clerk's cost.	
Reappraisal Cost Fund	3011
Ark. Code Ann. § 26-26-1907 established fund to pay reappraisals of real property with revenue received from the State.	
Child Support Cost Fund	3012
Ark. Code Ann. § 9-10-109 established fund to receive fees to offset administrative costs in the Clerk's office.	
Game and Fish Education Fund	3013
Ark. Code Ann. § 6-16-1101 established fund to receive grants to be used for school fish and wildlife conservation education programs.	
Communication Facility and Equipment Fund	3014
Ark. Code Ann. §§ 21-6-307, 12-41-105 established fund to receive 25% of Sheriff's fees collected and phone commission funds to be used to purchase and repair communications equipment and train operations staff.	
Drug Control Fund	3015
Ark. Code Ann. § 5-64-505 established fund to receive asset forfeitures resulting from drug offense cases due to arresting agency.	
Breathalyzer Fund	3016
Ark. Code Ann. § 16-10-308 established fund to receive revenues generated from court costs to be used to maintain and purchase breathalyzer.	
Jail Operation and Maintenance Fund	3017
Ark. Code Ann. § 16-17-129 allows a county to levy an additional fine, not to exceed \$20. Funds shall be used exclusively to defray the cost of incarcerating county prisoners, including construction and maintenance of the County Jail.	
County Detention Facility Fund	3018
Ark. Code Ann. § 12-41-505 established fund to receive a \$20 booking and administration fee assessed on persons convicted of a felony or Class A misdemeanor to be used exclusively for the maintenance, operation, and capital expenditures of a county jail or regional detention facility.	
Boating Safety Fund	3019
Ark. Code Ann. § 27-101-111 established fund to receive fees to be used for operating a patrol on the waterways within the County or for emergency rescue services if the County has not established a patrol.	
Emergency 911 Fund	3020
Ark. Code Ann. § 12-10-318 established fund to receive fees collected by commercial mobile radio service and telephone providers for 911 emergency services.	
Emergency Medical Services Fund	3021
County ordinance to establish fund to receive fees to provide for ambulance services for the County.	
Emergency Vehicle Fund	3022
Ark. Code Ann. §§ 27-22-103, 27-14-314 established fund for increasing the fine for failure to license motor vehicles and fine for failure to register a motor vehicle to be used for the purchase and maintenance of rescue, emergency medical, and law enforcement vehicles.	
Fire Equipment and Training (Act 833) Fund	3023
Ark. Code Ann. § 14-284-403 requires the County to distribute fire protection premium tax funds to local fire districts for equipment, training, capital improvements, insurance for buildings, utility costs, or other expenditures necessary for upgrading the service provided by the department.	

CHART

Special Revenue Funds (Continued)	
Public Defender Fund	3024
Ark. Code Ann. § 17-19-301 authorized a bail bond fee of \$20 to be collected and remitted to the Arkansas Public Defender Commission. Of each fee, \$3 is remitted back to the County to be used to defray the operating expenses of the Public Defender Office.	
Victim Witness Fund	3025
Ark. Code Ann. § 16-21-151 established fund to receive District Court costs levied to be used by the Prosecuting Attorney for operating victim/witness program.	
Indigent Criminal Defense Fund	3026
Ark. Code Ann. § 14-20-102 established fund to receive funds distributed in accordance with Ark. Code Ann. § 16-10-307 to be used to pay reasonable and necessary costs incurred in the defense and representation of indigent persons.	
District Court Probation Fund	3027
Ark. Code Ann. § 5-4-322 authorized District Court probation fees for probation and public service work supervision.	
Adult Drug Court Fund	3028
Ark. Code Ann. § 16-98-304 established fund to receive costs set by drug court judges to be used for treatment, drug testing, and supervision cost.	
Public Safety Fund	3029
Ark. Code Ann. § 27-34-108 established fund to receive 25% of the District Court fines levied for violations of the Child Passenger Protection Code to be used for promotion of public safety.	
Youth Accident Prevention Program (YAPP) Court Cost Fund	3030
Ark. Code Ann. § 14-20-116 established fund to receive up to \$5 of every fine, penalty, and forfeiture for moving traffic offenses in District Court to be used in educating students on the dangers of driving while intoxicated.	
Circuit Court Juvenile Division/Juvenile Probation Fee Fund	3031
Ark. Code Ann. § 16-13-326 established fund to collect juvenile fees and provide services and supplies to juveniles at the discretion of the juvenile division of Circuit Court.	
Juvenile Court Representation Fund	3032
Ark. Code Ann. § 9-27-316 established fund to collect fees and costs to offset expenses of juvenile cases.	
Solid Waste Reserve Depreciation Fund	3033
County ordinance to establish fund as a contingency fund for Solid Waste.	
Cops in Schools Fund	3034
County ordinance to establish fund for the County and area schools to provide law enforcement to participating school districts.	
Criminal Justice Fund	3035
County ordinance to establish fund to receive court costs to be used for operations of the criminal justice system.	
Recycling Fund	3036
County ordinance to establish fund to receive revenues generated by the recycling operations of the County.	
County Airport Fund	3037
County ordinance to establish Airport Board.	
Voting System Grant Fund	3038
Ark. Code Ann. § 19-5-1247 established fund to receive grants from the County Voting System Grant Fund to purchase voting system equipment, programming, and maintenance.	

CHART

Special Revenue Funds (Continued)	
Circuit Clerk Commissioner's Fee Fund	3039
Ark. Code Ann. § 21-6-412 established fund to receive fee awarded, when appointed as Commissioner, for a sale of real or personal property under judicial decree. The funds are to be used to offset administrative costs associated with the performance of the Commissioner's duties and for general operations expenses of the office of Circuit Clerk.	
County Pre-Adjudication Probation Program Fund	3040
Ark. Code Ann. § 5-4-910 established fund to receive pre-adjudication probation program user fees. The fees are to be used for the benefit and administration of the pre-adjudication probation program.	
Reserved For Future Use	3041 – 3399
Unique – Special Revenue Funds	3400 – 3499
Grants – Special Revenue Funds	3500 – 3999
Capital Projects Funds	
Jail Construction Fund	4000
Reserved For Future Use	4001 – 4799
Unique – Capital Projects Funds	4800 – 4899
Grants – Capital Projects Funds	4900 – 4999
Debt Service Funds	
Sales Tax Bond Fund	5000
Reserved For Future Use	5001 – 5799
Unique – Debt Service Funds	5800 – 5899
Grants – Debt Service Funds	5900 – 5999
Agency Funds	
Treasurer's Commission Fund	6000
Collector's Commission Fund	6001
Collector's Unapportioned Fund	6002
Property Tax Relief Fund (Amendment No. 79 Sales Tax)	6003
Delinquent Personal Tax Fund	6004
Delinquent Real Estate Tax Fund	6005
Timber Tax Fund	6006
State Land Redemption Fund	6007
State Land Sales Fund	6008
Law Library Fund	6009
Administration of Justice Fund	6010
Interest Fund	6011
Game and Fish Commission Fund	6012
Common School Fund	6013
Unapportioned School Fund	6014
Fair Association Fund	6015
Reserved For Future Use	6016 – 6399
Unique – Agency Funds	6400 – 6499
Fire Districts Funds	6500 – 6599
Cities Funds	6600 – 6699
Schools Funds	6700 – 6799
Improvement Districts Funds	6800 – 6999
Enterprise Funds	
Landfill Fund	7000
Trust Funds	
Library Books Trust	8000

OFFICE/DEPARTMENTAL CODES - ACCOUNTING

For purposes of budgeting and accounting for the various activities in which counties are involved, the accompanying Office/Departmental Codes Numbers Chart is provided. For both budgeting and accounting purposes, each county office or department participating in the county budget is assigned an Office/Departmental Code. This Office/Departmental Code is utilized in conjunction with expenditure codes, which are discussed in another section of this manual. To properly budget and account for county expenditures on a departmental basis, it is essential that each county office or department be assigned a code in accordance with the accompanying Office/Departmental Codes Numbers Chart. The section of the manual related to county expenditure codes presents illustrations and examples that show the relationship between the Office/Departmental Code and the Expenditure Code to provide a consistent account code that specifically identifies detailed expenditures on an office/departmental basis.

Also provided in the accompanying Office/Departmental Code Numbers Chart are codes to account for those expenditures related to appropriation made by the County for the various county, regional, state, and federal agencies and organizations that the County desires to support and that are usually not budgeted and accounted for in the same level of detail as other county expenditures: (0116) Grants-in-Aid – General, (0304) Grants-in-Aid – Health, (0421) Grants-in-Aid – Law Enforcement, (0503) Grants-in-Aid – Public Safety, (0602) Grants-in-Aid – Recreation and Culture, and (0803) Grants-in-Aid – Social Services.

Office/Departmental Codes are grouped by their major function of activity. The Office/Departmental Code is utilized in conjunction with the Expenditure Code to classify expenditures for financial presentations. The Office/Departmental Code is a four-digit number, with the first two digits identifying the major group in which the Office/Department expenditures should be reported. The major expenditure groups are as follows:

- General Government
- Highways and Streets
- Health
- Law Enforcement
- Public Safety
- Recreation and Culture
- Sanitation
- Social Services
- Airport

General Government

0100 County Judge
0101 County Clerk
0102 Circuit Clerk
0103 Treasurer
0104 Tax Collector
0105 Assessor
0106 Board of Equalization
0107 Quorum Court
0108 Courthouse Maintenance
0109 Election
0110 County Planning Board
0111 County Buildings
0112 County Special Projects
0113 Financial Management
0114 Child Support
0115 Computer/IS Department
0116 Grants-In-Aid – General

Highway and Streets

0200 County Road

Health

0300 County Health
0301 Ambulance Service
0302 County Hospital
0303 County Nursing Home
0304 Grants-In-Aid – Health

Law Enforcement

0400 Sheriff
0401 Circuit Court
0402 Circuit Court
0403 Circuit Court
0404 Circuit Court
0405 Circuit Court
0406 Chancery Court
0407 Chancery Clerk
0408 Probate Court
0409 District Court
0410 District Court
0411 District Court
0412 District Court
0413 Small Claims Court
0414 Juvenile Court
0415 Juvenile Intake
0416 Prosecuting Attorney
0417 Public Defender
0418 County Jail
0419 Coroner
0420 Constables
0421 Grants-In-Aid – Law Enforcement

Public Safety

- 0500 Office of Emergency Management
- 0501 Nine One One
- 0502 Fire Departments
- 0503 Grants-In-Aid – Public Safety

Recreation and Culture

- 0600 County Library
- 0601 County Parks and Recreation
- 0602 Grants-In-Aid – Recreation and Culture

Sanitation

- 0700 Sanitation/Solid Waste
- 0701 Landfill
- 0702 Recycling

Social Services

- 0800 Veterans Service
- 0801 Extension Office
- 0802 Paupers and Welfare
- 0803 Grants-In-Aid – Social Services

Airport

- 0900 Airport

Transfers Out

- 8888 Transfers Out

COUNTY REVENUE CODES - ACCOUNTING

The County Revenue Codes presented in this section of the manual are structured to be as self-explanatory as possible. These codes are designed to classify revenues according to the specific kind of revenue within major categories or groupings of revenue. They are grouped into series or broad types of revenue and are numbered so that 100 different revenue items could be accommodated within each series, which should allow ample capacity to expand the detailed classifications of revenue within each series as future needs dictate.

The County Revenue Code is a four-digit number, with the first two digits indicating the revenue series to which the code belongs.

County Revenue Codes are also designed to account for revenues by the type of transaction utilized by the County Treasurer to reflect and record such revenue. For example, certain revenues are received by the County Treasurer, with a receipt being issued for such revenues; however, the County Treasurer may also be involved in transactions that require a transfer of funds from one account(s) or fund(s) to another account(s) or fund(s) without a receipt being issued for these transactions. The County Treasurer may also issue a receipt for tax monies that are recorded as revenue to a particular account or fund, with such tax monies subsequently being recorded as revenues to several accounts or funds based upon an apportionment of the tax monies originally received by the County Treasurer. When the apportionment of tax monies to the various taxing units is made by the County Treasurer, receipts are not issued by the County Treasurer to reflect these transactions since a receipt was issued by the County Treasurer when the tax monies were originally received, before they were apportioned to the various taxing units.

An example illustrating the accounting for taxes received by the County Treasurer from the County Tax Collector and subsequently apportioned to the various taxing units is as follows:

- 1) The County Treasurer receives \$100,000 from the County Tax Collector representing monthly tax collections; the County Treasurer issues a receipt to the County Tax Collector for \$100,000, with the receipt coded as explained below and the number, date, and amount of the receipt being posted in the "Collector's Unapportioned Fund" in the Treasurer's ledger. Using the accompanying chart of accounts as a guide, the receipt is coded "9001" indicating "Unapportioned Taxes Received – Current Taxes." The code "9001" is used in conjunction with an entity code that would also be utilized to indicate the particular fund to which the County Treasurer is posting this particular receipt. For example, if the "Collector's Unapportioned Fund" in the Treasurer's ledger has been assigned an entity code of "6002," this transaction would be coded "6002-9001," with the "6002" representing the "Collector's Unapportioned Fund" and the "9001" representing the revenue account "Unapportioned Taxes Received - Current Taxes." The "6002-9001" would be entered on the receipt issued by the County Treasurer, and this code would also be posted with the other information concerning the number, date, and amount of the receipt to the "Collector's Unapportioned Fund" in the Treasurer's ledger.
- 2) Based upon a certificate prepared by the County Clerk, the County Treasurer is furnished a distribution or apportionment that reflects 90% of the taxes received by the Treasurer in 1) above to be apportioned to the various taxing units. This distribution reflects amounts to be credited to several funds in the Treasurer's ledger in the total amount of \$90,000. Each of the various taxing units that will share in the total distribution or apportionment of the \$90,000 in property taxes to be apportioned are assigned a certain code to be utilized in posting the individual apportionments of the total apportionment to the individual funds maintained for each of the taxing units in the Treasurer's ledger. The revenue account code "7201" – "Local Property Taxes – Current" is used as a part of the code, with an entity/fund code also being utilized to specifically identify the particular taxing units in the Treasurer's ledger sharing in the apportionment. For example, if the entity code for the County General Fund is "1000," that part of the transaction representing the apportionment to the County General Fund would be coded "1000-7201," with the "1000" representing the County General Fund and the "7201" representing "Local Property Taxes – Current." Since a receipt will not be issued to reflect this transaction, this code ("1000-7201") should be entered by the Treasurer on the document prepared by the County Clerk and furnished to the Treasurer and should subsequently be posted in the Treasurer's ledger as a Tax Transfer.

COUNTY REVENUE CODES - ACCOUNTING

Each individual apportionment of the total apportionment among the various taxing units must be coded on the distribution sheet by the County Treasurer for posting to the individual funds maintained in the Treasurer’s ledger, as discussed and illustrated in the foregoing example. It is also necessary to code the transaction reflecting the disbursement of tax monies from the “Collector’s Unapportioned Fund.” In the earlier example, an entity/fund code of “6002” was assigned to the “Collector’s Unapportioned Fund.” Keeping this in mind and using the accompanying chart of accounts as a guide, the transaction reflecting the disbursement of tax monies from the “Collector’s Unapportioned Fund” would be coded “6002-9101,” with the “6002” representing the “Collector’s Unapportioned Fund” and the “9101” representing “Current Taxes Apportioned.”

With the preceding examples in mind, a brief summary and illustration of the various entries that would be required to code the transactions follows:

- A. Coding for transactions to reflect County Treasurer receiving \$100,000 from County Tax Collector for Unapportioned Property Taxes

Collector’s Unapportioned Fund – (Entity/Fund Code)	Unapportioned Taxes Received – Current Taxes (Revenue Account)
6002	9001

- B. Coding for transaction to reflect the County General Fund portion of tax apportionment

County General Fund (Entity/Fund Code)	Local Property Taxes – Current (Revenue Account)
1000	7201

- C. Coding for Transaction to reflect the disbursement of taxes from Collector’s Unapportioned Account

Collector’s Unapportioned Fund (Entity/Fund Code)	Current Taxes Apportioned (Disbursement Account)
6002	9101

INTERFUND TRANSFERS

A revenue series for transfers-in and transfers-out is to be used to account for a lump sum transfer from one fund to another. By their nature, lump sum transfers are generally accounted for only at the fund level and do not affect any specific revenue account. Therefore, a Transfer-To revenue code must be established for any fund that will be providing a lump sum transfer to another fund. Likewise, a Transfer-From revenue code must be established for any fund that will be receiving a lump sum transfer from another fund.

The items below further elaborate on when the Transfers-In and Transfers-Out revenue codes should be used:

1. A lump sum transfer is a budgeted (appropriated) expense of the fund giving the money.
2. Transfers-in and transfers-out must balance. Neither can be used without a corresponding entry to the other.

The Transfers-In and Transfers-Out revenue codes would not be used for the distribution or allocation of revenues such as interest, excess commissions, taxes, or Administration of Justice funds.

COUNTY REVENUE CODES - ACCOUNTING

Example of Transfers-In and Transfers-Out:

Assume that the County General Fund is giving the County Road Fund \$500,000.00 as a one-time transfer. Further assume that this transfer has been appropriated by the Quorum Court to cover operating expenses in the County Road Fund. The transaction would be appropriately recorded as follows:

The County Clerk would budget and record the transfer to the following account in the County General Fund:

1000-8888-9999

The County Treasurer would record the transfer as follows:

In the County General Fund (fund giving the money)

1000-8902 Transfer to County Road

In the County Road Fund (fund receiving the money)

2000-8801 Transfer from County General

Note: The fund giving the money would record the transfer using the revenue code Transfer-To and the fund receiving the money would record the transfer using the revenue code Transfer-From.

Examples of Revenue Allocations and Distributions:

While the County Treasurer may use the transfer function in many software applications to record these transactions, the revenue codes Transfers-In and Transfers-Out would not be used for these types of transactions.

Interest – For simplicity, let’s assume that the County received \$10,000.00 interest from a CD and that the interest is due to the County General, County Road, and County Library Funds.

When interest is received, the following receipt would be issued:

6011- 7501 (Interest Fund – Interest Income): \$10,000.00

When the interest is distributed to the various funds, the following transaction would be recorded:

Debit 6011-7501 (Interest Fund – Interest Income) for the full amount:	\$10,000.00
Credit 1000-7501 (County General – Interest Income) for its prorated share:	\$6,000.00
Credit 2000-7501 (County Road – Interest Income) for its prorated share:	\$3,000.00
Credit 3008-7501 (County Library – Interest Income) for its prorated share:	\$1,000.00

To utilize the transfer function to record these entries in your software, you would transfer from fund 6011 to funds 1000, 2000, and 3008.

County’s Portion of AOJ Funds: (example of fines received from Circuit Court)

When settlement is received the following receipt would be issued:

6010-7401 (Administration of Justice Fund – Circuit Court Fines and Forfeitures)

When the County’s portion is distributed to the County General Fund:

Debit 6010-7401 (Administration of Justice Fund – Circuit Court Fines and Forfeitures)	
Credit 1000-7401 (County General Fund – Circuit Court Fines and Forfeitures)	

COUNTY REVENUE CODES - ACCOUNTING

Distribution of Collector's Excess Commissions:

Debit 6001-8501 (Collector's Commission Fund – Collector's Commissions)
Credit 1000-8702 (County General Fund – Excess Commission – Collector)
Credit 2000-8702 (County Road Fund – Excess Commission – Collector)
Credit all other funds receiving excess commissions

While there are numerous other examples of revenue that would be allocated or distributed to the various funds, those transactions would be recorded in a similar manner as described above. Also, as with most of the processes in county government, there are various ways to correctly handle and record these transactions. For example, if the distribution for the AOJ funds is known at the time of receipt, it would be acceptable to receipt each fund's portion directly into the Fund and bypass distributing them through the Agency Fund 6010 – Administration of Justice.

COUNTY REVENUE CODES - ACCOUNTING

7000 SERIES – STATE AID

- 7001 – General Revenue Turnback
- 7002 – Highway Revenue Turnback
- 7003 – Property Reappraisal
- 7004 – Property Relief Trust Funds
- 7005 – Real Estate Transfer Tax Surplus
- 7006 – Severance Taxes
- 7007 – State Disaster Relief
- 7008 – Library State Aid
- 7009 – Ark Game & Fish Act 799 of 2003
- 7010 – State Grants
- 7011 – Act 833 Fire Protection
- 7012 – Boating Safety – State
- 7013 – Other State Aid
- 7014 – Highway Revenue Turnback – County Matching Advance Revenue
- 7015 – Highway Revenue Turnback – County Matching Advance Disbursement
- 7016 – Amendment No. 79 Assessor’s Turnback

7100 SERIES – FEDERAL AID

- 7101 – Federal Flood Control
- 7102 – Federal Forest Reserves
- 7103 – Community Development Block Grant
- 7104 – FEMA Disaster Relief
- 7105 – Homeland Security Grant
- 7106 – Military Land Mineral Lease
- 7107 – Nonmilitary Land Mineral Lease
- 7108 – Library Federal Aid
- 7109 – Other Federal Grants
- 7110 – Bureau of Land Management Payment in Lieu of Tax

7200 SERIES – PROPERTY TAXES

- 7201 – Local Property Taxes – Current
- 7202 – Local Property Taxes – Delinquent Real Estate
- 7203 – Local Property Taxes – Delinquent Personal
- 7204 – Local Property Taxes – Delinquent Improvement District
- 7205 – Local Property Taxes – Penalty Delinquent Real Estate
- 7206 – Local Property Taxes – Penalty Delinquent Personal
- 7207 – Local Property Taxes – Cost On Delinquent Real Estate
- 7208 – Local Property Taxes – Cost On Delinquent Personal
- 7209 – Local Property Taxes – Cost On Delinquent Improvement District
- 7210 – State Land Sales/Redemptions
- 7211 – In Lieu Of Property Tax – Local
- 7212 – Uniform Rate of Tax

7300 SERIES – SALES TAXES

- 7301 – Local Taxes – Sales Tax

7400 SERIES – FINES, FORFEITURES, AND COSTS

- 7401 – Circuit Court Fines and Forfeitures
- 7402 – District Court Fines and Forfeitures
- 7403 – Juvenile Court Costs and Fines
- 7404 – County Administration of Justice
- 7405 – Public Defender
- 7406 – Prosecuting Attorney’s Court Costs
- 7407 – Other Fines and Forfeitures

COUNTY REVENUE CODES - ACCOUNTING

7500 SERIES – INVESTMENT INCOME

7501 – Interest Income

7600 SERIES – OFFICERS’ FEES

7601 – County and Probate Clerk’s Fees
7602 – Circuit and Chancery Clerk’s Fees
7603 – Sheriff’s Fees
7604 – Child Support Fees and Costs
7605 – Juvenile Probation Fees
7606 – Misc. Charges and Fees
7650 – Circuit Clerk Commissioner’s Fee

7700 SERIES – 911 FEES

7701 – 911 Fees
7702 – CMRS Board Fees

7800 SERIES – JAIL FEES

7801 – Jail Fees
7802 – Prisoner Care Reimbursements – Housing State Prisoners
7803 – Prisoner Care Reimbursements – Housing Other Counties Prisoners

7900 SERIES – SANITATION FEES

7901 – Landfill Fees
7902 – Solid Waste Fees
7903 – Recycling Sales and Fees

8000 SERIES – AMBULANCE FEES

8001 – Ambulance Service Fees

8100 SERIES – FRANCHISE FEES

8101 – Franchise Fees

8200 SERIES – HOSPITAL LEASE

8201 – Hospital Lease

8300 SERIES – INSURANCE PREMIUMS COLLECTED

8301 – Insurance Premiums

8400 SERIES – TREASURER’S COMMISSION

8401 – Treasurer’s Commission

8500 SERIES – COLLECTOR’S COMMISSION

8501 – Collector’s Commission

8600 SERIES – TAXES APPORTIONED – ASSESSOR’S SALARY AND EXPENSE

8601 – Assessor’s Salary and Expense

COUNTY REVENUE CODES - ACCOUNTING

8700 SERIES – OTHER

- 8701 – Donations
- 8702 – Excess Commission – Collector
- 8703 – Excess Commission – Treasurer
- 8704 – Excess Proceeds from Sales of Tax Delinquent Land
- 8705 – Juvenile Transportation Fees
- 8706 – Miscellaneous
- 8707 – Reimbursement – Office of Emergency Management
- 8708 – Reimbursement – Phone Calls
- 8709 – Reimbursement – Veterans’ Service Office
- 8710 – Rent/Lease
- 8711 – Sale of Equipment
- 8712 – Sale of Materials
- 8713 – Social Security Administration – Prisoner Fees
- 8714 – Vending Machine Sales and Commission
- 8715 – Workers Compensation Trust Dividend
- 8716 – Reimbursement – Corps of Engineers
- 8717 – Reimbursement – Social Services
- 8718 – Insurance Proceeds (Casualty Claim)
- 8719 – Reimbursement – Elections
- 8720 – Reimbursement – Jury Expense
- 8721 – Unclaimed Property (Returned from State)

8800 SERIES – TRANSFERS IN

- 8801 – Transfer from County General
- 8802 – Transfer from County Road

8900 SERIES – TRANSFERS OUT

- 8901 – Transfers to County General
- 8902 – Transfers to County Road

9000 SERIES – UNAPPORTIONED TAXES RECEIVED

- 9001 – Unapportioned Taxes Received – Current Taxes
- 9002 – Unapportioned Taxes Received – Delinquent Personal Taxes
- 9003 – Unapportioned Taxes Received – Delinquent Real Estate Taxes
- 9004 – Unapportioned Taxes Received – Delinquent Real Estate Penalties
- 9005 – State Land Redemption Proceeds Received
- 9006 – State Land Sales Proceeds Received
- 9007 – Delinquent Improvement Taxes Received
- 9008 – Local Sales Taxes Received
- 9009 – Interest Income Received
- 9010 – Severance Taxes Received

9100 SERIES – UNAPPORTIONED TAXES DISTRIBUTED

- 9101 – Current Taxes Apportioned
- 9102 – Delinquent Personal Taxes Apportioned
- 9103 – Delinquent Real Estate Taxes Apportioned
- 9104 – Delinquent Real Estate Penalties Distributed
- 9105 – State Land Redemption Proceeds Distributed
- 9106 – State Land Sales Proceeds Distributed
- 9107 – Delinquent Improvement Taxes Distributed
- 9108 – Local Sales Taxes Distributed
- 9109 – Interest Income Distributed
- 9110 – Severance Taxes Distributed

COUNTY REVENUE CODES - ACCOUNTING

9200 SERIES – OTHER FINANCING SOURCES

- 9201 – Bond Proceeds
- 9202 – Loan Proceeds
- 9203 – Audit Adjustment Due Accounts
- 9204 – Audit Adjustment From Accounts

9900 SERIES – CHECKS/WARRANTS

- 9900 – Payroll Checks Paid
- 9901 – Warrants Paid
- 9902 – Other Checks Paid
- 9903 – Court Orders Paid
- 9904 – Commissions Charged

COUNTY EXPENDITURE CODES – ACCOUNTING

The County Expenditure Codes presented in this section of the manual are intended to be as self-explanatory as possible. These codes are designed to classify expenditures according to the types of items purchased or services obtained and are grouped into six major categories. The first digit in the code indicates the major category to which the expenditure belongs. The six major categories are as follows:

- Personal Services
- Supplies
- Other Services and Charges
- Capital Outlay
- Debt Service
- Interfund Transfers

Within each of these six major categories of expenditures are detailed expenditure accounts to provide an accounting for all of the various expenditures made by the various offices and/or departments in the County.

As was discussed in the preceding section of the manual relating to “Office/Departmental Codes – Accounting,” the Office/Departmental Code is used in conjunction with the Expenditure Code to provide a systematic means of numerically coding county expenditures on an office/departmental basis. For example, in the case of an expenditure transaction for an office or department that has been assigned an Office/Departmental Code of “0105” and the particular expenditure being considered has an Expenditure Code of “2001,” then an account code of “0105-2001” would be used to designate this particular transaction. Another expenditure for the same purpose but for an office or department assigned an Office/Departmental Code of “0600” would require an account code of “0600-2001” to designate this particular transaction.

A brief explanation of each of the major expenditure categories is as follows:

PERSONAL SERVICES

The personal services category covers all salaries and fringe benefits, with payments for salaries being initially recorded at the net amount of such payments and the related payroll withholdings being charged to salaries to arrive at the gross amounts of the payroll. However, separate codes are provided for the various matching costs to allow for separate budgeting and accounting for these items.

SUPPLIES

The supplies category provides a detailed breakdown of various articles and commodities that are either consumed or materially altered when they are used.

The supplies category is subdivided into (1) supplies and (2) repair and maintenance supplies.

The small equipment expenditure code “2002” should be used to account for purchases of minor office equipment having a cost less than the County’s capitalization policy.

The small tools expenditure code “2029” should be used to account for purchases of minor tools having a cost less than the County’s capitalization policy.

OTHER SERVICES AND CHARGES

The other services and charges category covers expenditures for services other than personal services that are necessary for the administration of county functions.

CAPITAL OUTLAY

The capital outlay category covers expenditures that normally result in additions to fixed assets. However, the County Matching Advance – Road Construction and Maintenance Expenditure Code “4007” and the Arkansas Highway Department and Other Construction Projects Expenditure Code “4008” represent expenditures that do not result in additions to General Fixed Assets but are included under this category primarily for accounting purposes.

COUNTY EXPENDITURE CODES – ACCOUNTING

DEBT SERVICE

The debt service category covers expenditures that are related to the repayment of long-term debt.

INTERFUND TRANSFERS

The interfund transfers category will be used to account for interfund transfers that are not accounted for at a specific expenditure code level. These are generally lump sum transfers that are accounted for only at the fund level. Office/Departmental number “8888” and Expenditure Code “9999” are provided to account for these types of interfund transfers. These transfers should be budgeted and charged against an appropriation when they are made.

COUNTY EXPENDITURE CODES CHART

PERSONAL SERVICES – Amounts paid to both permanent and temporary government employees, including personnel substituting for those in permanent positions. This category includes gross salary for personal services rendered while on the government payroll and amounts paid by the government on behalf of employees; these amounts are not included in the gross salary but are in addition to that amount. Such payments are fringe benefits payments and, although not paid directly to employees, are a part of the cost of personal services.

1001	Salaries, Full-Time
1002	Salaries, Part-Time
1003	Extra Help
1004	Contract Labor
1005	Overtime and Other Premium Compensation
1006	Social Security Matching
1007	Retirement Matching
1008	Noncontributory Retirement
1009	Health Insurance Matching
1010	Workmen’s Compensation
1011	Unemployment Compensation
1012	Other Fringe Benefits
1013	Car Allowance
1014	Cobraserv
1015	Uniform Allowance
1016	Life Insurance

SUPPLIES – Amounts paid for items that are consumed or deteriorated through use or that lose their identity through fabrication or incorporation into different or more complex units or substances.

SUPPLIES

2001	General Supplies
2002	Small Equipment – Purchases of minor equipment having a cost less than the County’s capitalization policy. Rented equipment should not be recorded here but, instead, recorded under Rentals and Leases.
2003	Janitorial Supplies
2004	Medicine and Drugs
2005	Food
2006	Clothing and Uniforms
2007	Fuels, Oil, and Lubricants
2008	Tires and Tubes

REPAIR AND MAINTENANCE SUPPLIES

2020	Building Materials and Supplies
2021	Paints and Metals
2022	Plumbing and Electrical
2023	Parts and Repairs
2024	Maintenance and Service Contracts
2025	Asphalt
2026	Culvert and Pipe
2027	Gravel, Dirt, and Sand
2028	Lumber and Pilings
2029	Small Tools – Purchases of minor tools having a cost less than the County’s capitalization policy. Rented tools should not be recorded here but, rather, under Rentals and Leases.
2030	Concrete
2031	Bridges and Steel

COUNTY EXPENDITURE CODES CHART

OTHER SERVICES AND CHARGES

PROFESSIONAL SERVICES – Services that, by their nature, can be performed only by persons or firms with specialized skills and knowledge. Although a product may or may not result from the transaction, the primary reason for the purchase is the service provided.

3001	Accounting and Auditing
3002	Management Consulting
3003	Computer Services
3004	Engineering and Architectural
3005	Special Legal
3006	Medical, Dental, and Hospital
3007	Drug Testing
3008	Property Reappraisal
3009	Other Professional Services

COMMUNICATIONS

3020	Telephone and Fax – Landline
3021	Postage
3022	Cell Phones and Pagers
3023	Internet Connection

TRANSPORTATION

3030	Travel
3031	Common Carrier

ADVERTISING AND PUBLICATIONS

3040	Advertising and Publications – Expenditures for announcements in professional publications, newspapers, or radio/television broadcasts. These expenditures include advertising for such purposes as personnel recruitment, legal ads, new and used equipment, and sale of property.
------	---

INSURANCE (OTHER THAN PERSONAL SERVICES) – Expenditures for all types of insurance coverage, including property, liability, and fidelity. Insurance for group health should not be recorded here but, rather, recorded under Personal Services.

3050	Official and Deputy Bond
3051	Boilers and Machinery Insurance
3052	Fire and Extended Coverage
3053	Fleet Liability
3054	Other Sundry Insurance

UTILITIES

3060	Utilities – Electricity
3061	Utilities – Gas
3062	Utilities – Water
3063	Utilities – Waste Disposal

RENTALS AND LEASES (NOT LEASE PURCHASE) – Cost for renting or leasing land, buildings, equipment, and vehicles for both temporary and long-term use. Lease Purchases should not be recorded here but, rather, recorded under Debt Service.

3070	Rent – Land and Buildings
3071	Rent – Machinery and Equipment
3072	Lease – Land and Buildings
3073	Lease – Machinery and Equipment

PUBLIC RECORDS

3080	Public Records
------	----------------

COUNTY EXPENDITURE CODES CHART

OTHER SERVICES AND CHARGES (Continued)

MISCELLANEOUS

3090	Dues and Memberships
3091	Court-Appointed Attorneys
3092	Jurors and Witnesses
3093	Miscellaneous Law Enforcement
3094	Meals and Lodging
3095	Paupers and Welfare
3096	County Matching Funds
3097	Tax Refunds
3098	Judgments and Damages
3099	Vending Machines – Food/Drinks
3100	Other Miscellaneous
3101	Training and Education
3102	Computer Software, Support, and Maintenance Agreement
3103	Grants-In-Aid

CAPITAL OUTLAY

4001	Land – Expenditures for the purchase of land, including any costs such as legal fees and filing fees.
4002	Buildings – Permanent structures purchased or otherwise acquired and improvements thereon. Includes costs incurred in the acquisition of buildings (e.g., broker’s fees).
4003	Improvements Other Than Buildings – Permanent improvements, other than buildings, that add value to land (e.g., fences, landscaping, parking lots, and retaining walls).
4004	Machinery and Equipment (Other Than Vehicles) – Tangible property of a more or less permanent nature, other than land or buildings and improvements thereon (e.g., machinery, tools, and furnishings). This account includes costs incurred in the acquisition of machinery and equipment (e.g., transportation cost).
4005	Vehicles – Expenditures for equipment used to transport persons or objects. Examples include automobiles, trucks, and buses.
4006	Construction In Progress – The cost of construction undertaken but not yet completed.
4007	County Matching Advance – Road Construction and Maintenance
4008	Ark. Highway Dept. and Other Construction Projects

DEBT SERVICE

5001	Bond Principal
5002	Bond Interest
5003	Note Principal
5004	Note Interest
5005	Lease Purchase Principal
5006	Lease Purchase Interest

TRANSFERS OUT

9999	Transfers Out – Used to account for interfund transfers that are not accounted for at a specific expenditure code level. These are generally lump sum transfers that are accounted for only at the fund level. These transfers should be budgeted and charged against an appropriation when they are made.
------	--

DEVELOPMENT AND CONTROL OF LINE ITEM BUDGETS - REVENUES

One of the key points to understand in the development of a line item budget for revenues is that a corresponding budget for expenditures is only as good as the revenue projections on which it is based. Accordingly, realistic revenue projections are very basic and important considerations in the development of line item revenue budgets.

In the area of line item revenue budgets, this manual stresses the necessity for the budget classifications of revenues to be compatible with revenue classifications for accounting purposes. Therefore, this principle of compatibility between the budget and accounting records is very evident in the design of the forms and records used in the specific area of line item revenue budgets. For example, the Projected Revenues Summary, which is discussed and illustrated in this section of the manual, parallels closely the accounting data reflected on the Detail of Account Balances, which is maintained by the County Treasurer. This relationship between the documents, presenting a summary of the various types of projected revenues and the accounting records that reflect such revenues as they actually materialize, is necessary for an analysis of revenues and a comparison to budgetary projections for such revenues.

In the initial stages of developing a line item budget for revenues, it is necessary to realistically develop revenue projections for the County's operating funds by carefully reviewing the traditional sources of revenue for these funds. Based upon this review of historical data and consideration of past trends in magnitude and direction that can be reasonably expected to influence future generated revenues, revenues may be projected for budget purposes. Certain types of revenues may be easier to project than other types. For example, certain state and federal aid lends itself to being relatively accurately projected because specific amounts are appropriated or set aside in entitlements, etc., while other types of revenue (e.g., fines and forfeitures, etc.) may not be projected with the same degree of relative precision.

A very important component of the control function associated with line item revenue budgets is a mechanism to monitor actual revenues received as compared to revenue projections. In most instances, material revenue shortfalls require budgetary adjustments to spending authorizations as embodied in the appropriations enacted by the governing body. Accordingly, another section of this manual contains a discussion and illustration of a Projected Revenues Detail that provides a methodology for presenting, on a monthly basis, a comparison of actual revenues received to revenues projected in the revenues budget, which becomes the basis for spending authorizations in the expenditures budget.

The accompanying Projected Revenues Summary is designed to provide a systematic approach to developing projected revenues using the County Revenue Codes discussed in another section of this manual. Using the County Revenue Codes as a guide, the various sources of revenue are detailed with columns provided for the following:

- Current-Year Projected Revenues
- Current-Year Actual/Projected Revenues
- Projected Revenues Next Year

The current-year projected revenues are obtained from the current-year budget. The current-year actual/projected revenues may be a combination of actual revenues at the time of budget preparation added to projections for the balance of the year since the budget process will probably be initiated several weeks or months before the end of the current year, when actual revenues data would not be available. A relevant factor that could be incorporated into the projections of any period of time between the initiation of the budget process and the end of the current year would be the close scrutiny of actual revenues for the corresponding time period of the prior year.

In summary, the development and control of line item revenue budgets is a very important tool for effectively planning and managing financial resources in the administration of county government. Therefore, a properly prepared and executed revenue budget can greatly enhance the County's ability to deliver programs, activities, and services in a more efficient and businesslike manner.

COUNTY NAME: _____

PROJECTED REVENUES SUMMARY - FUND

FOR THE CALENDAR YEAR

<u>Account Number</u>	<u>Revenue Classification</u>	<u>Current-Year Projected Revenues</u>	<u>Current-Year Actual/Projected Revenues</u>	<u>Projected Revenues Next Year</u>
	Unexpended fund balance - January 1 *	_____	_____	_____
7000	State Aid	_____	_____	_____
7100	Federal Aid	_____	_____	_____
7200	Property Taxes	_____	_____	_____
7300	Sales Taxes	_____	_____	_____
7400	Fines, Forfeitures, and Costs	_____	_____	_____
7500	Investment Income	_____	_____	_____
7600	Officers' Fees	_____	_____	_____
7700	911 Fees	_____	_____	_____
7800	Jail Fees	_____	_____	_____
7900	Sanitation Fees	_____	_____	_____
8000	Ambulance Fees	_____	_____	_____
8100	Franchise Fees	_____	_____	_____
8200	Hospital Lease	_____	_____	_____
8300	Insurance Premiums Collected	_____	_____	_____
8400	Treasurer's Commission	_____	_____	_____
8500	Collector's Commission	_____	_____	_____
8600	Assessor's Salary and Expense	_____	_____	_____
8700	Other	_____	_____	_____
8800	Transfers In	_____	_____	_____
9200	Other Financing Sources	_____	_____	_____

*This amount will only appear in the “projected revenues next year” column.

DEVELOPMENT AND CONTROL OF LINE ITEM BUDGETS – EXPENDITURES

One of the most basic and important considerations of the financial management system as it is developed in this manual is for the budget classifications of appropriated expenditures to be compatible with expenditure classifications for accounting purposes. Accordingly, this principle of compatibility between the budget and accounting records is evident in the design of the various forms and records used in the operation of the system as discussed in this manual. For example, the Application for Appropriation, which is discussed and illustrated in this section of the manual, conforms identically to the accounting records established within the Appropriations Journal. This relationship between the document supporting a detailed departmental appropriation request and the accounting records, which provide a detailed accounting of the expenditures from the particular departmental appropriation, is essential to the analysis of expenditures and their comparison to budgetary authorizations for budgetary control purposes. While the enacted budget is an effective tool for monitoring expenditures, it only constitutes authority for making legal expenditures and in no way implies that the cash funds are available to make these expenditures. Since availability of cash funds to make legal expenditures often depends on external factors over which the County has little or no control, sound cash management practices must be implemented when determining the timing and extent of the expenditures.

As state law prohibits the appropriation of more than 90% of projected revenues, the development and control of budgeted expenditures is no more valid than the projected revenues upon which budgeted expenditures are based. Another section of this manual covers the area of projected revenues.

The primary budget forms for the development of budgeted expenditures are as follows: Application for Appropriation, Personal Services – Schedule of Salaries and Wages, Capital Outlay – Schedule of Capital Expenditures, County Grants-in-Aid, Interfund Transfers, and County Matching Advance. These budget forms are designed to be as self-explanatory as possible and should be used by all offices, departments, etc., participating in the budget process, with the responsible official, department head, etc., submitting the application for appropriation to the Quorum Court (or Finance Committee). If some of the budget forms are not needed by all parties participating in the budget process, only those forms applicable to each office, department, etc., submitting a budget request should be returned to the Quorum Court (or Finance Committee).

The Application for Appropriation heading titled “Actual/Projected Expenditures, Current Year” recognizes the fact that the budget process may commence several months before the end of the current year; thus, actual expenditures for the current year will not be available. To arrive at the figures to be included under this heading, one approach would be to include the actual figures expended as of budget preparation time and to project the estimated expenditures for the remainder of the current year, based upon historical data and current needs. Other approaches can be devised to arrive at actual/projected expenditures for the current year, depending on the wishes and needs of the various Quorum Courts.

The County Judge, as the Chief Executive Officer of the County, would normally be the official responsible for handling appropriation requests for those who are not county officials (e.g., contracts for services with Senior Citizens, Arkansas Children’s Hospital, etc.), with these types of appropriation requests being summarized on the budget form County Grants-in-Aid. Consequently, the other budget forms would be unnecessary due to the unique nature of the appropriation requests.

The budget form Interfund Transfers would be used to budget lump sum transfers. Lump sum transfers, by nature, are not accounted for at the expenditure code level but, rather, are associated with an expenditure solely at the fund level. An example of a lump sum transfer would be a transfer from the General Fund to the Road Fund that is intended to cover operational expenditures of the Road Department but is not intended for a specific expenditure.

DEVELOPMENT AND CONTROL OF LINE ITEM BUDGETS – EXPENDITURES

The budget form County Matching Advance would be used in those instances when the County enters into an agreement with the Arkansas Highway Department for road construction and maintenance and finances the work through the “County Road Construction and Maintenance Revolving Fund” created by the Legislature, with the County repaying this revolving fund in equal monthly payments under a repayment schedule prepared by the Department of Finance and Administration (DFA) and the repayment being withheld from the County’s monthly highway turnback. Once the County Matching Advance is included in the appropriation process, the court order and repayment schedule prepared by DFA would constitute authority to enter the monthly amount withheld from the County’s monthly highway turnback in the County Court Claims Docket/Warrant and Transfer Register, as explained in the section on Other General Information.

While the budget for line item expenditures needs to be developed in sufficient detail, as outlined in the Application for Appropriation, to ensure an orderly and systematic consideration of expenditure proposals, adequate flexibility should be built into the adopted budget to promote sound management practices and procedures in the execution of the adopted budget. Adequate flexibility can be enhanced in an adopted budget by using appropriate language from the legal document (Appropriation Ordinance) adopting the budget. For example, if a budget is adopted using language stating that a line item expenditure cannot exceed its respective line item appropriation, then the processing of claims against the County could be delayed due to the lack of sufficient appropriations in an office or department’s line item appropriations, even though the office or department’s overall appropriation is sufficient to absorb the claim without causing a deficit expenditure position. Another reason to avoid use of this type of language would be the possibility of miscoding certain claims to ensure that line item expenditures do not exceed line item appropriations. Using this type of language could require almost daily monitoring of line item expenditures versus appropriations and make it necessary for the Quorum Court to make numerous budget adjustments to the original enacted budget, depending on the original line item appropriations and the types of expenditures involved. However, a flexible budget could be implemented using language stating that an office or department’s overall appropriation is the control point for ensuring that expenditures do not exceed appropriations, with the appropriate official or department head monitoring the expenditures within each of the six major expenditure categories – personal services, supplies, other services and charges, capital outlay, debt service, and interfund transfers (if applicable) – so that the Quorum Court can make appropriate budget adjustments, if necessary. However, state law provides that all compensation, including salary, hourly compensation, expense allowances, and other remunerations allowed to any county or township officer or employee thereof, shall be made only on specific appropriation by the Quorum Court of the County and, thus, would be governed by line item appropriations.

While state law mandates that salaries and the above-mentioned items be governed by line item appropriations, the financial management system recommended by this manual advocates the monitoring of expenditures other than salaries (and above-mentioned items) at the major expenditure category within each office or department. This would not preclude the prerogative of the Quorum Court to monitor expenditures or to incorporate certain control mechanisms at a different level, such as line item transfers of appropriated amounts within an office or department that exceed a specified percentage (or amount) and require prior Quorum Court approval.

				CURRENT-YEAR	ACTUAL/PROJECTED	AMOUNT
				APPROPRIATION	EXPENDITURES	REQUESTED
BUDGET LINE ITEM					CURRENT YEAR	NEXT YEAR
PERSONAL SERVICES						
1001	SALARIES, FULL-TIME					
1002	SALARIES, PART-TIME					
1003	EXTRA HELP					
1004	CONTRACT LABOR					
1005	OVERTIME AND OTHER PREMIUM COMPENSATION					
1006	SOCIAL SECURITY MATCHING					
1007	RETIREMENT MATCHING					
1008	NONCONTRIBUTORY RETIREMENT					
1009	HEALTH INSURANCE MATCHING					
1010	WORKMEN'S COMPENSATION					
1011	UNEMPLOYMENT COMPENSATION					
1012	OTHER FRINGE BENEFITS					
1013	CAR ALLOWANCE					
1014	COBRASERV					
1015	UNIFORM ALLOWANCE					
1016	LIFE INSURANCE					
SUPPLIES						
<i>SUPPLIES</i>						
2001	GENERAL SUPPLIES					
2002	SMALL EQUIPMENT					
2003	JANITORIAL SUPPLIES					
2004	MEDICINE AND DRUGS					

BUDGET LINE ITEM				CURRENT-YEAR APPROPRIATION	ACTUAL/PROJECTED EXPENDITURES CURRENT YEAR	AMOUNT REQUESTED NEXT YEAR
SUPPLIES						
<i>SUPPLIES</i>						
2001	GENERAL SUPPLIES					
2002	SMALL EQUIPMENT					
2003	JANITORIAL SUPPLIES					
2004	MEDICINE AND DRUGS					
2005	FOOD					
2006	CLOTHING AND UNIFORMS					
2007	FUEL, OIL, AND LUBRICANTS					
2008	TIRES AND TUBES					
<i>REPAIR AND MAINTENANCE SUPPLIES</i>						
2020	BUILDING MATERIALS AND SUPPLIES					
2021	PAINTS AND METALS					
2022	PLUMBING AND ELECTRICAL					
2023	PARTS AND REPAIRS					
2024	MAINTENANCE AND SERVICE CONTRACTS					
2025	ASPHALT					
2026	CULVERT AND PIPE					
2027	GRAVEL, DIRT, AND SAND					
2028	LUMBER AND PILINGS					
2029	SMALL TOOLS					
2030	CONCRETE					
2031	BRIDGES AND STEEL					
<i>PROFESSIONAL SERVICES</i>						
3001	ACCOUNTING AND AUDITING					
3002	MANAGEMENT CONSULTING					
3003	COMPUTER SERVICES					
3004	ENGINEERING AND ARCHITECTURAL					
3005	SPECIAL LEGAL					

APPLICATION FOR APPROPRIATION

CALENDAR YEAR: _____				DATE: _____			
FUND: _____				OFFICE/DEPARTMENT: _____			
				CURRENT-YEAR APPROPRIATION		ACTUAL/PROJECTED EXPENDITURES CURRENT YEAR	AMOUNT REQUESTED NEXT YEAR
BUDGET LINE ITEM							
OTHER SERVICES AND CHARGES							
<i>PROFESSIONAL SERVICES</i>							
3001 ACCOUNTING AND AUDITING							
3002 MANAGEMENT CONSULTING							
3003 COMPUTER SERVICES							
3004 ENGINEERING AND ARCHITECTURAL							
3005 SPECIAL LEGAL							
3006 MEDICAL, DENTAL, AND HOSPITAL							
3007 DRUG TESTING							
3008 PROPERTY REAPPRAISAL							
3009 OTHER PROFESSIONAL SERVICES							
<i>COMMUNICATIONS</i>							
3020 TELEPHONE AND FAX - LANDLINE							
3021 POSTAGE							
3022 CELL PHONES AND PAGERS							
3023 INTERNET CONNECTION							
<i>TRANSPORTATION</i>							
3030 TRAVEL							
3031 COMMON CARRIER							
<i>ADVERTISING AND PUBLICATIONS</i>							
3040 ADVERTISING AND PUBLICATIONS							

APPLICATION FOR APPROPRIATION

CALENDAR YEAR: _____		DATE: _____	
FUND: _____		OFFICE/DEPARTMENT: _____	
BUDGET LINE ITEM	CURRENT-YEAR APPROPRIATION	ACTUAL/PROJECTED EXPENDITURES CURRENT YEAR	AMOUNT REQUESTED NEXT YEAR
OTHER SERVICES AND CHARGES (CONTINUED)			
<i>MISCELLANEOUS</i>			
3090	DUES AND MEMBERSHIPS		
3091	COURT-APPOINTED ATTORNEYS		
3092	JURORS AND WITNESSES		
3093	MISCELLANEOUS LAW ENFORCEMENT		
3094	MEALS AND LODGING		
3095	PAUPERS AND WELFARE		
3096	COUNTY MATCHING FUNDS		
3097	TAX REFUNDS		
3098	JUDGMENTS AND DAMAGES		
3099	VENDING MACHINES - FOOD/DRINKS		
3100	OTHER MISCELLANEOUS		
3101	TRAINING AND EDUCATION		
3102	COMPUTER SOFTWARE, SUPPORT, AND MAINTENANCE AGREEMENT		
CAPITAL OUTLAY			
4001	LAND		
4002	BUILDINGS		
4003	IMPROVEMENTS OTHER THAN BUILDINGS		
4004	MACHINERY AND EQUIPMENT (OTHER THAN VEHICLES)		

APPLICATION FOR APPROPRIATION

CALENDAR YEAR: _____		DATE: _____	
FUND: _____		OFFICE/DEPARTMENT: _____	
		CURRENT-YEAR APPROPRIATION	ACTUAL/PROJECTED EXPENDITURES CURRENT YEAR
BUDGET LINE ITEM			AMOUNT REQUESTED NEXT YEAR
CAPITAL OUTLAY (CONTINUED)			
4005	VEHICLES		
4006	CONSTRUCTION IN PROGRESS		
4007	COUNTY MATCHING ADVANCE - ROAD CONSTRUCTION AND MAINTENANCE		
4008	ARK HIGHWAY DEPT AND OTHER CONSTRUCTION PROJECTS		
DEBT SERVICE			
5001	BOND PRINCIPAL		
5002	BOND INTEREST		
5003	NOTE PRINCIPAL		
5004	NOTE INTEREST		
5005	LEASE PURCHASE PRINCIPAL		
5006	LEASE PURCHASE INTEREST		
TRANSFERS OUT			
9999	TRANSFERS OUT		
	TOTAL		
Total Anticipated Revenue			
Variance (Total Anticipated Revenue Less Total Amount Requested Next Year)			

PERSONAL SERVICES - SCHEDULE OF SALARIES AND WAGES

Number	Classification (Job Title)	Current Annual Salary	Proposed Salary Next Year
TOTAL			

Notes:

1. Classification relates to the position and not to the individual; therefore, individual names should not be utilized.
2. Number relates to the numerical sequence assigned each position requested; any job title with multiple positions may be combined. For example, three employees with the same job title and salary compensation level would be entered as follows: Number – 4 through 6; Classification – 3 Deputies @ \$24,000 per deputy; and Proposed Salary Next Year – \$72,000. Additionally, the Current Annual Salary item should also reflect comparable dollar amounts.
3. The official (where applicable) is to be shown as the first entry in the “Classification” section of the schedule.
4. Gross salary is to be shown rather than net salary.
5. The total should correspond with the appropriation amount requested, both for dollar amounts and type of employment (i.e., full-time, part-time, etc.).

CAPITAL OUTLAY - SCHEDULE OF CAPITAL EXPENDITURES

Description of Capital Expenditure	Current-Year Appropriation	Amount Requested Next Year
TOTAL		

Notes:

1. Descriptions should be as complete as possible (excluding brand names), with the expenditures being itemized as to quantity and cost. Multiple purchases of the same or similar items may be grouped together.
2. Current-Year Appropriation should have a total at the bottom of the page without any accompanying description.

COUNTY GRANTS-IN-AID

Purpose and Function of Applicant	Current-Year Appropriation	Amount Requested Next Year
TOTAL		

Notes:

1. Appropriation request should be signed by the head of the appropriate agency, organization, etc.
2. Appropriation request should contain, at a minimum, the types of expenditures for which the requested funds will be used.

INTERFUND TRANSFERS

Transfer To	Purpose and Use	Current-Year Appropriation	Amount Requested Next Year
TOTAL			

Notes:

1. The purpose and use of the transfer out should be described in as much detail as possible.
2. All approved (budgeted) transfers out are to be included in the receiving fund's projected revenues (if applicable).

COUNTY MATCHING ADVANCE

Description	Current-Year Appropriation	Amount Requested Next Year
TOTAL		

Note: Refer to page 27 for a discussion of the budget form.

FINANCIAL REPORTING

This section of the manual is very broad and consists of both a discussion of and examples and illustrations for the following records and reports incorporated in the County Financial Management System: (1) County Court Claims Docket/Warrant and Transfer Register, (2) Appropriations Journal, (3) Appropriations Journal Summary, (4) Summary of Expenditures, (5) Projected Revenue Detail, (6) Projected Revenue Summary, (7) Treasurer's Detail of Account Balances, and (8) Treasurer's Summary of Account Balances.

Of the above-noted items, number (2), Appropriations Journal, provides an excellent source of information for officials and department heads to monitor expenditures and unexpended appropriations.

The above-noted items (7), Treasurer's Detail of Account Balances, and (5), Projected Revenue Detail, provide an excellent source of information concerning county revenues.

The above-noted items (3), Appropriations Journal Summary; (8), Treasurer's Summary of Account Balances; and (6), Projected Revenue Summary, provide an excellent source of information concerning county revenues and expenditures in a summarized format for presentation to the Quorum Court.

The financial information contained in (2), Appropriations Journal, and (7), Treasurer's Detail of Account Balances, can also be very helpful in providing certain financial data to various federal and state agencies, such as the Census Bureau.

The other records discussed and illustrated in this section of the manual – (1), County Court Claims Docket/Warrant and Transfer Register, and (4), Summary of Expenditures, – primarily serve as accounting records and normally would not be presented to the Quorum Court.

COUNTY COURT CLAIMS DOCKET/WARRANT AND TRANSFER REGISTER

All claims and transfers are entered on this record by number: For claims, the claim number is entered, and for transfers, the number of the court order authorizing the transfer is entered. For interfund transfers, some of the columns on this record will be blank. For example, unless a warrant is issued in conjunction with a transfer, the information concerning warrant number and date issued would not apply. Also, interfund transfers are accounted for only at the fund level; therefore, office/department and account would be blank.

The account code column is a very important part of this record and serves as the key to maintaining an accounting of appropriations and expenditures as provided for in the accompanying Appropriations Journal. The Appropriations Journal is the summary report of expenditures as reflected on the County Court Claims Docket/Warrant and Transfer Register. The Appropriations Journal is summarized on an office or departmental basis for both detailed accounting and comparisons to budgetary authorizations for such expenditures.

COUNTY COURT CLAIMS DOCKET/WARRANT AND TRANSFER REGISTER

Fund	Office/ Dept.	Acct	Claim Number	Warrant Number	Court Order #	Claimant / Payee	Date Filed	Date Presented	Date Issued	Date Voided	Amount
1000	0100	2001	4	4		Ace Printing Company	1/10/2010	1/10/2010	1/10/2010		150.00
1000	0100	2001	39	39		Central Office Supply	1/12/2010	1/12/2010	1/12/2010		226.75
1000	0100	2002	82	82		Apex Office Equipment	1/17/2010	1/17/2010	1/17/2010		75.15
1000	0100	3003	112	112		Superior Computer Supply	1/19/2010	1/19/2010	1/19/2010		525.00
1000	0100	1001	206	206		John Judge	1/29/2010	1/29/2010	1/29/2010		879.25
1000	0100	1001	221	221		First National Bank and Trust	1/29/2010	1/29/2010	1/29/2010		6.75
1000	0100	1006	221	221		First National Bank and Trust	1/29/2010	1/29/2010	1/29/2010		6.75
1000	0100	1001	222	222		Internal Revenue Service	1/29/2010	1/29/2010	1/29/2010		90.00
1000	0100	1001	223	223		Dept. of Finance and Admin	1/29/2010	1/29/2010	1/29/2010		24.00
1000	0100				2010-10	County Road Fund					50,000.00

APPROPRIATIONS JOURNAL

The Appropriations Journal is designed to provide a detailed record of the budget, expenditures, and budgetary appropriation available for expenditure of the various county offices and departments. The Appropriations Journal report is produced for each county office and department with separate appropriation control accounts being maintained for the major expenditure categories of (1) Personal Services, (2) Supplies, (3) Other Services and Charges, (4) Capital Outlay, (5) Debt Service, and (6) Interfund Transfers.

**OFFICE: 0100 COUNTY JUDGE
FYE 12/31/2010**

Fund	Office	Account	Account Description	Original Budget	YTD Transfer/ Appropriation	Budget Amount	Current Month Expenditures	YTD Expenditures	YTD Balance
PERSONAL SERVICES									
1000	0100	1001	SALARIES, FULL-TIME	74,000.00	(500.00)	73,500.00	6,125.00	73,495.00	5.00
1000	0100	1002	SALARIES, PART-TIME	10,000.00	-	10,000.00	850.00	10,000.00	-
1000	0100	1003	EXTRA HELP	5,000.00	500.00	5,500.00	350.00	5,300.00	200.00
1000	0100	1004	CONTRACT LABOR	1,500.00	-	1,500.00	230.00	1,400.00	100.00
1000	0100	1005	OVERTIME/OTHER PREMIUM COMPENSATION	150.00	-	150.00	-	150.00	-
1000	0100	1006	SOCIAL SECURITY MATCHING	6,000.00	-	6,000.00	495.00	5,950.00	50.00
1000	0100	1007	RETIREMENT MATCHING	7,500.00	-	7,500.00	600.00	7,500.00	-
1000	0100	1010	WORKMEN'S COMPENSATION	500.00	-	500.00	43.00	350.00	150.00
1000	0100	1011	UNEMPLOYMENT COMPENSATION	500.00	-	500.00	43.00	475.00	25.00
TOTAL PERSONAL SERVICES				105,150.00	-	105,150.00	8,736.00	104,620.00	530.00
SUPPLIES									
1000	0100	2001	GENERAL SUPPLIES	500.00	-	500.00	42.00	420.00	80.00
1000	0100	2002	SMALL EQUIPMENT	1,500.00	-	1,500.00	125.00	1,125.00	375.00
1000	0100	2003	JANITORAL SUPPLIES	100.00	-	100.00	10.00	50.00	50.00
TOTAL SUPPLIES				2,100.00	-	2,100.00	177.00	1,595.00	505.00
OTHER SERVICES AND CHARGES									
1000	0100	3005	SPECIAL LEGAL	5,000.00	(500.00)	4,500.00	375.00	4,000.00	500.00
1000	0100	3009	OTHER PROFESSIONAL SERVICES	1,500.00	500.00	2,000.00	166.67	1,800.00	200.00
1000	0100	3020	TELEPHONE AND FAX - LANDLINE	2,500.00	-	2,500.00	208.33	2,475.00	25.00
1000	0100	3021	POSTAGE	1,000.00	-	1,000.00	83.33	890.00	110.00
1000	0100	3022	CELL PHONES AND PAGERS	1,200.00	-	1,200.00	100.00	1,195.00	5.00
1000	0100	3030	TRAVEL	2,500.00	-	2,500.00	208.33	2,210.00	290.00
TOTAL OTHER SERVICES AND CHARGES				13,700.00	-	13,700.00	1,141.67	12,570.00	1,130.00
CAPITAL OUTLAY									
1000	0100	4005	VEHICLES	20,000.00	-	20,000.00	1,666.67	19,500.00	500.00
TOTAL CAPITAL OUTLAY				20,000.00	-	20,000.00	1,666.67	19,500.00	500.00
TOTAL				140,950.00	-	140,950.00	11,721.33	138,285.00	2,665.00

APPROPRIATIONS JOURNAL SUMMARY

The Appropriations Journal Summary is designed to summarize expenditures for each of the various county offices and departments within the fund. This record also presents information concerning appropriations against which the expenditures are charged to determine unexpended balances within each fund for each of the various county offices and departments.

COUNTY NAME
APPROPRIATIONS JOURNAL - SUMMARY
YEAR TO DATE FOR MONTH ENDING _____

Fund	Office	Office/Department Name	Original Budget	YTD Transfer/ Appropriation	Budget Amount	Current Month Expenditures	YTD Expenditures	YTD Balance
1000	0100	County Judge	140,950.00	(500.00)	140,450.00	6,125.00	73,495.00	66,955.00
1000	0101	County Clerk	250,400.00	-	250,400.00	850.00	10,000.00	240,400.00
1000	0102	Circuit Clerk	120,950.00	500.00	121,450.00	350.00	5,300.00	116,150.00
1000	0103	Treasurer	100,500.00	-	100,500.00	230.00	1,400.00	99,100.00
1000	0104	Tax Collector	125,000.00	-	125,000.00	-	150.00	124,850.00
1000	0105	Assessor	450,750.00	-	450,750.00	495.00	5,950.00	444,800.00
1000	0106	Board of Equalization	25,500.00	-	25,500.00	600.00	7,500.00	18,000.00
1000	0107	Quorum Court	35,000.00	-	35,000.00	43.00	350.00	34,650.00
1000	0108	Courthouse Maintenance	127,450.00	-	127,450.00	43.00	475.00	126,975.00
1000	0109	Election	75,200.00	-	75,200.00	8,736.00	104,620.00	(29,420.00)
1000	0110	County Planning Board	25,350.00	-	25,350.00	750.00	9,550.00	15,800.00
1000	0111	County Buildings	45,500.00	-	45,500.00	1,525.00	18,750.00	26,750.00
1000	0112	County Special Projects	20,000.00	-	20,000.00	42.00	420.00	19,580.00
1000	0113	Financial Management	15,150.00	-	15,150.00	1,262.50	1,125.00	14,025.00
1000	0114	Child Support	32,850.00	-	32,850.00	10.00	50.00	32,800.00
1000	0115	Computer/IS Department	68,000.00	-	68,000.00	1,314.50	1,595.00	66,405.00
1000	0116	Grants-In-Aid - General	5,000.00	-	5,000.00	350.00	2,150.00	2,850.00
TOTAL	General Fund		1,663,550.00	-	1,663,550.00	22,726.00	242,880.00	1,420,670.00
2000	0200	County Road	1,950,000.00	25,000.00	1,975,000.00	355,750.00	1,175,000.00	800,000.00
TOTAL	Road Fund		1,950,000.00	25,000.00	1,975,000.00	355,750.00	1,175,000.00	800,000.00
3000	0103	Treasurer	34,435.00	-	34,435.00	950.00	2,550.00	31,885.00
TOTAL	Treasurer's Automation		34,435.00	-	34,435.00	950.00	2,550.00	31,885.00
3001	0104	Tax Collector	94,500.00	-	94,500.00	1,550.00	35,750.00	58,750.00
TOTAL	Collector's Automation		94,500.00	-	94,500.00	1,550.00	35,750.00	58,750.00

SUMMARY OF EXPENDITURES

The Summary of Expenditures is designed to summarize expenditures by major function for each of the funds within the various fund groupings.

COUNTY NAME
SUMMARY OF EXPENDITURES BY FUND GROUP
FUND GROUP: GENERAL
FYE 12/31/2010

Fund	General Government	Highway & Streets	Health	Law Enforcement	Public Safety	Recreation and Culture	Sanitation	Social Services	Airport	Transfers Out	Total
1000	1,508,950.06	8,295.81	73,725.25	2,874,509.10	65,591.65	32,159.20	23,482.75	45,508.70	-	100,000.00	4,733,222.52
1001	55,000.00										56,001.00
1002	15,750.00	4,321.50	7,583.45	25,637.18	3,984.83	2,278.43	3,618.34	5,521.47			69,697.20
Total	<u>1,579,700.06</u>	<u>12,617.31</u>	<u>81,308.70</u>	<u>2,900,146.28</u>	<u>69,576.48</u>	<u>34,437.63</u>	<u>27,101.09</u>	<u>51,030.17</u>	<u>-</u>	<u>100,000.00</u>	<u>4,858,920.72</u>

PROJECTED REVENUE DETAIL REPORT

The accompanying Projected Revenue Detail Report provides a means of presenting, on a monthly basis, a comparison of actual revenues received to revenues projected at the account level for the County's operating funds for which the Quorum Court has budgetary responsibility. The responsibility for preparing the Projected Revenue Detail Report rests with the County Treasurer and is greatly facilitated by the coding of revenues in the Treasurer's office, as discussed in another section of this manual.

COUNTY NAME
PROJECTED REVENUE DETAIL
YEAR TO DATE FOR MONTH ENDING _____

Fund Group	Fund	Account	Account Description	Month					Year To Date				
				Current	Prior Year	%	Projected	%	Current	Prior Year	%	Projected	%
7000 SERIES - STATE AID													
General	1000	7001	General Revenue Turnback										
General	1000	7002	Highway Revenue Turnback										
General	1000	7003	Property Reappraisal										
General	1000	7004	Property Relief Trust Funds										
General	1000	7005	Real Estate Transfer Tax Surplus										
General	1000	7006	Severance Taxes										
General	1000	7007	State Disaster Relief										
General	1000	7008	Library State Aid										
General	1000	7009	Ark Game & Fish, Act 799 of 2003										
General	1000	7010	State Grants										
General	1000	7011	Act 833 Fire Protection										
General	1000	7012	Boating Safety - State										
General	1000	7013	Other State Aid										
General	1000	7014	Highway Revenue Turnback - County Matching Advance Revenue										
General	1000	7015	Highway Revenue Turnback - County Matching Advance Disbursement										
7100 SERIES - FEDERAL AID													
General	1000	7101	Federal Flood Control										
General	1000	7102	Federal Forest Reserves										
General	1000	7103	Community Development Block Grant										
General	1000	7104	F E M A Disaster Relief										
General	1000	7105	Homeland Security Grant										
General	1000	7106	Military Land Mineral Lease										
General	1000	7107	Nonmilitary Land Mineral Lease										
General	1000	7108	Library Federal Aid										
General	1000	7109	Other Federal Grants										
General	1000	7110	Bureau of Land Management Payment in Lieu of Tax										

COUNTY NAME
PROJECTED REVENUE DETAIL
YEAR TO DATE FOR MONTH ENDING _____

Fund Group	Fund	Account	Account Description	Month					Year To Date						
				Current	Prior Year	%	Projected	%	Current	Prior Year	%	Projected	%		
			7200 SERIES - PROPERTY TAXES												
General	1000		7201 Local Property Taxes - Current												
General	1000		7202 Local Property Taxes - Del. Real Estate												
General	1000		7203 Local Property Taxes - Del. Personal												
General	1000		7204 Local Property Taxes - Del. Improv. Dist.												
General	1000		7205 Local Property Taxes - Penalty Del. Real Estate.												
General	1000		7206 Local Property Taxes - Penalty Del. Personal												
General	1000		7207 Local Property Taxes - Cost On Del. Real Estate												
General	1000		7208 Local Property Taxes - Cost On Del. Personal												
General	1000		7209 Local Property Taxes - Cost on Del. Improv. Dist.												
General	1000		7210 State Land Sales												
General	1000		7211 In Lieu Of Property Tax												
			7300 SERIES - SALES TAXES												
General	1000		7301 Local Taxes - Sales Tax												
			7400 SERIES - FINES, FORFEITURES, AND COSTS												
General	1000		7401 Circuit Court Fines and Forfeitures												
General	1000		7402 District Court Fines and Forfeitures												
General	1000		7403 Juvenile Court Costs and Fines												
General	1000		7404 County Administration of Justice												
General	1000		7405 Public Defender												
General	1000		7406 Prosecuting Attorney's Court Costs												
General	1000		7407 Other Fines and Forfeitures												
			7500 SERIES - INVESTMENT INCOME												
General	1000		7501 Interest Income												

COUNTY NAME
PROJECTED REVENUE DETAIL
YEAR TO DATE FOR MONTH ENDING _____

Fund Group	Fund	Account	Account Description	Month					Year To Date										
				Current	Prior Year	%	Projected	%	Current	Prior Year	%	Projected	%						
			7600 SERIES - OFFICERS' FEES																
General	1000	7601	County and Probate Clerk's Fees																
General	1000	7602	Circuit and Chancery Clerk's Fees																
General	1000	7603	Sheriff's Fees																
General	1000	7604	Child Support Fees and Costs																
General	1000	7605	Juvenile Probation Fees																
General	1000	7606	Misc. Charges and Fees																
			7700 SERIES - 911 FEES																
General	1000	7701	911 Fees																
			7800 SERIES - JAIL FEES																
General	1000	7801	Jail Fees																
General	1000	7802	Prisoner Care Reimbursements																
			7900 SERIES - SANITATION FEES																
General	1000	7901	Landfill Fees																
General	1000	7902	Solid Waste Fees																
General	1000	7903	Recycling Sales & Fees																
			8000 SERIES - AMBULANCE FEES																
General	1000	8001	Ambulance Service Fees																

PROJECTED REVENUE SUMMARY REPORT

The accompanying Projected Revenue Summary Report provides a means of presenting, on a monthly basis, a comparison of actual revenues received to revenues projected, summarized at the fund level for the county operating funds for which the Quorum Court has budgetary responsibility. The responsibility for preparing the Projected Revenue Summary Report rests with the County Treasurer.

COUNTY NAME
PROJECTED REVENUE SUMMARY
YEAR TO DATE FOR MONTH ENDING _____

Fund Group	Fund	Fund Name	Month					Year To Date						
			Current	Prior Year	%	Projected	%	Current	Prior Year	%	Projected	%		
General	1000	General Fund												
General	1001	General Reserve Fund												
General	1002	Employee Insurance Fund												
General	1003	Investment Fund												
General	1900	Grants - General Fund												
		Total General Funds												
Road	2000	Road Fund												
Road	2001	Road Investment Fund												
Road	2002	Road Reserve Depreciation Fund												
Road	2900	Grants - Road Fund												
		Total Road Funds												
Spec Rev	3000	Treasurer's Automation Fund												
Spec Rev	3001	Collector's Automation Fund												
Spec Rev	3002	Circuit Court Automation Fund												
Spec Rev	3003	District Court Automation Fund												
Spec Rev	3004	Assessor's Amendment No. 79 Fund												
Spec Rev	3005	County Clerk's Cost Fund												
Spec Rev	3006	Recorder's Cost Fund												
Spec Rev	3007	Sheriff's Automation Fund												
Spec Rev	3008	County Library Fund												
Spec Rev	3009	Solid Waste Fund												
Spec Rev	3010	County Clerk Operating Fund												
Spec Rev	3011	Reappraisal Cost Fund												
Spec Rev	3012	Child Support Cost Fund												
Spec Rev	3013	Game and Fish Education Fund												
Spec Rev	3014	Communication Facility and Equipment Fund												
Spec Rev	3015	Drug Control Fund												

COUNTY NAME
PROJECTED REVENUE SUMMARY
YEAR TO DATE FOR MONTH ENDING _____

Fund Group	Fund	Fund Name	Month				Year To Date				
			Current	Prior Year	%	Projected	%	Current	Prior Year	%	Projected
Spec Rev (Continued)											
Spec Rev	3016	Breathalyzer Fund									
Spec Rev	3017	Jail Operation and Maintenance Fund									
Spec Rev	3018	County Detention Facility Fund									
Spec Rev	3019	Boating Safety Fund									
Spec Rev	3020	Emergency 911 Fund									
Spec Rev	3021	Emergency Medical Services Fund									
Spec Rev	3022	Emergency Vehicle Fund									
Spec Rev	3023	Fire Equipment and Training (Act 833) Fund									
Spec Rev	3024	Public Defender Fund									
Spec Rev	3025	Victim Witness Fund									
Spec Rev	3026	Indigent Criminal Defense Fund									
Spec Rev	3027	District Court Probation Fund									
Spec Rev	3028	Adult Drug Court Fund									
Spec Rev	3029	Child Passenger Protection Fund									
Spec Rev	3030	Youth Accident Prevention Program (YAPP) Court Cost Fund									
Spec Rev	3031	Juvenile Probation Fee Fund									
Spec Rev	3032	Juvenile Court Representation Fund									
Spec Rev	3033	Solid Waste Reserve Depreciation Fund									
Spec Rev	3034	Cops In Schools Fund									
Spec Rev	3035	Criminal Justice Fund									
Spec Rev	3036	Recycling Fund									
Spec Rev	3037	County Airport Fund									
Spec Rev	3500	Grants - Special Revenue Funds									
		Total Special Revenue Funds									

COUNTY NAME
PROJECTED REVENUE SUMMARY
YEAR TO DATE FOR MONTH ENDING _____

Fund Group	Fund	Fund Name	Month					Year To Date						
			Current	Prior Year	%	Projected	%	Current	Prior Year	%	Projected	%		
Capital	4000	Jail Construction Fund												
Capital	4900	Grants - Capital Projects Funds												
		Total Capital Projects Funds												
Debt	5000	Sales Tax Bond Fund												
Debt	5900	Grants - Debt Service Funds												
		Total Debt Service Funds												
		Total All Funds												

TREASURER'S DETAIL OF ACCOUNT BALANCES

The accompanying Treasurer's Detail of Account Balances is prepared by the County Treasurer and provides a recap of the various types of receipts and disbursements and the cash balances, on a monthly basis, for each of the fund/account(s) maintained in the Treasurer's ledger. The preparation of the Treasurer's Detail of Account Balances is expedited by the coding of revenues and disbursements in the Treasurer's office, as discussed in another section of this manual. A Treasurer's Detail of Account Balances should also be prepared by the Treasurer at the end of the year, reflecting the cash balance at January 1, yearly totals for the various types of receipts and disbursements, and the cash balance at December 31 for each fund/account in the Treasurer's ledger.

COUNTY NAME
 TREASURER'S DETAIL OF ACCOUNT BALANCES
 YEAR TO DATE FOR MONTH ENDING _____

Fund Group	Fund	Account	Account Description	Beginning Balance	PLUS				MINUS				Ending Balance	
					Receipts	Voided Checks	Transfers	Tax Transfers	Commissions Earned	Warrants	Transfers	Tax Transfers		Commissions Charged
			Fund Balance - January 1											
			7000 SERIES - STATE AID											
General	1000	7001	General Revenue Turnback											
General	1000	7002	Highway Revenue Turnback											
General	1000	7003	Property Reappraisal											
General	1000	7004	Property Relief Trust Funds											
General	1000	7005	Real Estate Transfer Tax Surplus											
General	1000	7006	Severance Taxes											
General	1000	7007	State Disaster Relief											
General	1000	7008	Library State Aid											
General	1000	7009	Ark Game & Fish, Act 799 of 2003											
General	1000	7010	State Grants											
General	1000	7011	Act 833 Fire Protection											
General	1000	7012	Boating Safety - State											
General	1000	7013	Other State Aid											
General	1000	7014	Highway Revenue Turnback - County Matching Advance Revenue											
General	1000	7015	Highway Revenue Turnback - County Matching Advance Disbursement											
			7100 SERIES - FEDERAL AID											
General	1000	7101	Federal Flood Control											
General	1000	7102	Federal Forest Reserves											
General	1000	7103	Community Development Block Grant											
General	1000	7104	F E M A Disaster Relief											
General	1000	7105	Homeland Security Grant											
General	1000	7106	Military Land Mineral Lease											
General	1000	7107	Nonmilitary Land Mineral Lease											
General	1000	7108	Library Federal Aid											
General	1000	7109	Other Federal Grants											
General	1000	7110	Bureau of Land Management Payment in Lieu of Tax											

COUNTY NAME
 TREASURER'S DETAIL OF ACCOUNT BALANCES
 YEAR TO DATE FOR MONTH ENDING _____

Fund Group	Fund	Account	Account Description	Beginning Balance	PLUS				MINUS				Ending Balance
					Receipts	Voided Checks	Transfers	Tax Transfers	Commissions Earned	Warrants	Transfers	Tax Transfers	
7200 SERIES - PROPERTY TAXES													
General	1000	7201	Local Property Taxes - Current										
General	1000	7202	Local Property Taxes - Delinquent Real Estate										
General	1000	7203	Local Property Taxes - Delinquent Personal										
General	1000	7204	Local Property Taxes - Del. Improvement District										
General	1000	7205	Local Property Taxes - Penalty Del. Real Estate										
General	1000	7206	Local Property Taxes - Penalty Del. Personal										
General	1000	7207	Local Property Taxes - Cost On Del. Real Estate										
General	1000	7208	Local Property Taxes - Cost On Del. Personal										
General	1000	7209	Local Property Taxes - Cost on Del. Impr. Dist.										
General	1000	7210	State Land Sales										
General	1000	7211	In Lieu Of Property Tax										
7300 SERIES - SALES TAXES													
General	1000	7301	Local Taxes - Sales Tax										
7400 SERIES - FINES, FORFEITURES AND COSTS													
General	1000	7401	Circuit Court Fines and Forfeitures										
General	1000	7402	District Court Fines and Forfeitures										
General	1000	7403	Juvenile Court Costs and Fines										
General	1000	7404	County Administration of Justice										
General	1000	7405	Public Defender										
General	1000	7406	Prosecuting Attorney's Court Costs										
General	1000	7407	Other Fines and Forfeitures										
7500 SERIES - INVESTMENT INCOME													
General	1000	7501	Interest Income										
7600 SERIES - OFFICERS' FEES													
General	1000	7601	County and Probate Clerk's Fees										
General	1000	7602	Circuit and Chancery Clerk's Fees										
General	1000	7603	Sheriff's Fees										
General	1000	7604	Child Support Fees and Costs										
General	1000	7605	Juvenile Probation Fees										
General	1000	7606	Misc. Charges and Fees										

COUNTY NAME
 TREASURER'S DETAIL OF ACCOUNT BALANCES
 YEAR TO DATE FOR MONTH ENDING _____

Fund Group	Fund	Account	Account Description	Beginning Balance	PLUS				MINUS			Ending Balance
					Receipts	Voided Checks	Transfers	Tax Transfers	Commissions Earned	Warrants	Transfers	
			7700 SERIES - 911 FEES									
General	1000	7701	911 Fees									
			7800 SERIES - JAIL FEES									
General	1000	7801	Jail Fees									
General	1000	7802	Prisoner Care Reimbursements									
			7900 SERIES - SANITATION FEES									
General	1000	7901	Landfill Fees									
General	1000	7902	Solid Waste Fees									
General	1000	7903	Recycling Sales & Fees									
			8000 SERIES - AMBULANCE FEES									
General	1000	8001	Ambulance Service Fees									
			8100 SERIES - FRANCHISE FEES									
General	1000	8101	Franchise Fees									
			8200 SERIES - HOSPITAL LEASE									
General	1000	8201	Hospital Lease									
			8300 SERIES - INSURANCE PREMIUMS COLLECTED									
General	1000	8301	Insurance Premiums									
			8400 SERIES - TREASURER'S COMMISSION									
General	1000	8401	Treasurer's Commission									
			8500 SERIES - COLLECTOR'S COMMISSION									
General	1000	8501	Collector's Commission									
			8600 SERIES - TAXES APPORTIONED - ASSESSOR'S SALARY AND EXPENSE									
General	1000	8601	Assessor Salary's And Expense									

COUNTY NAME
TREASURER'S DETAIL OF ACCOUNT BALANCES
YEAR TO DATE FOR MONTH ENDING _____

Fund Group	Fund	Account	Account Description	Beginning Balance	PLUS					MINUS					Ending Balance
					Receipts	Voided Checks	Transfers	Tax Transfers	Commissions Earned	Warrants	Transfers	Tax Transfers	Commissions Charged	Other Checks	
8700 SERIES - OTHER															
General	1000		8701 Donations												
General	1000		8702 Excess Commission - Collector												
General	1000		8703 Excess Commission - Treasurer												
General	1000		8704 Excess Proceeds from Sales of Tax Del. Land												
General	1000		8705 Juvenile Transportation Fees												
General	1000		8706 Miscellaneous												
General	1000		8707 Reimbursement - Office Emergency Services												
General	1000		8708 Reimbursement - Phone Calls												
General	1000		8709 Reimbursement - Veterans' Service Office												
General	1000		8710 Rent/Lease												
General	1000		8711 Sale of Equipment												
General	1000		8712 Sale of Materials												
General	1000		8713 Social Security Administration - Prisoner Fees												
General	1000		8714 Vending Machine Sales/Commission												
General	1000		8715 Workers Compensation Trust Dividend												
General	1000		8716 Reimbursement - Corps of Engineers												
General	1000		8717 Reimbursement - Social Services												
General	1000		8718 Insurance Proceeds												
8800 SERIES - TRANSFERS IN															
General	1000		8801 Transfer from County General												
General	1000		8802 Transfer from County Road												
8900 SERIES - TRANSFERS OUT															
General	1000		8901 Transfer to County General												
General	1000		8902 Transfer to County Road												

COUNTY NAME
 TREASURER'S DETAIL OF ACCOUNT BALANCES
 YEAR TO DATE FOR MONTH ENDING _____

Fund Group	Fund	Account	Account Description	Beginning Balance	PLUS			MINUS			Ending Balance
					Receipts	Voided Checks	Transfers	Tax Transfers	Commissions Earned	Warrants	
9000 SERIES - UNAPPORTIONED TAXES RECEIVED											
General	1000	9001	Unapportioned Taxes Received - Current Taxes								
General	1000	9002	Unapportioned Taxes Received - Del. Personal Taxes								
General	1000	9003	Unapportioned Taxes Received - Del. Real Estate Taxes								
General	1000	9004	Unapportioned Taxes Received - Del. Real Estate Penalties								
General	1000	9005	State Land Redemption Proceeds Received								
General	1000	9006	State Land Sales Proceeds Received								
General	1000	9007	Delinquent Improvement Taxes Received								
General	1000	9008	Local Sales Taxes Received								
General	1000	9009	Interest Income Received								
General	1000	9010	Severance Taxes Received								
9100 SERIES - UNAPPORTIONED TAXES DISTRIBUTED											
General	1000	9101	Current Taxes Apportioned								
General	1000	9102	Delinquent Personal Taxes Apportioned								
General	1000	9103	Delinquent Real Estate Taxes Apportioned								
General	1000	9104	Delinquent Real Estate Penalties Distributed								
General	1000	9105	State Land Redemption Proceeds Distributed								
General	1000	9106	State Land Sales Proceeds Distributed								
General	1000	9107	Delinquent Improvement Taxes Distributed								
General	1000	9108	Local Sales Taxes Distributed								
General	1000	9109	Interest Income Distributed								
General	1000	9110	Severance Taxes Distributed								
9200 SERIES - OTHER FINANCING SOURCES											
General	1000	9201	Bond Proceeds								
General	1000	9202	Loan Proceeds								
General	1000	9203	Audit Adjustment Due Accounts								
General	1000	9204	Audit Adjustment From Accounts								
9900 SERIES - CHECKS/WARRANTS											
General	1000	9900	Payroll Checks Paid								
General	1000	9901	Warrants Paid								
General	1000	9902	Other Checks Paid								
General	1000	9903	Court Orders Paid								
General	1000	9904	Commissions Charged								

TREASURER'S SUMMARY OF ACCOUNT BALANCES

The accompanying Treasurer's Summary of Account Balances is prepared by the County Treasurer and provides a concise recap of the various types of receipts and disbursements and the cash balances, on a monthly basis, for each of the fund/account(s) maintained in the Treasurer's ledger. A Treasurer's Summary of Account Balances should also be prepared by the Treasurer at the end of the year to reflect the cash balance at January 1, yearly totals for the various types of receipts and disbursements, and the cash balance at December 31 for each fund/account in the Treasurer's ledger.

COUNTY NAME
TREASURER'S SUMMARY OF ACCOUNT BALANCES
 YEAR TO DATE FOR MONTH ENDING _____

Fund Group	Fund	Fund Name	Beginning Balance	PLUS			MINUS				Ending Balance	
				Receipts	Voided Checks	Transfers	Tax Transfers	Commissions Earned	Warrants	Transfers		Tax Transfers
General	1000	General Fund										
General	1001	General Reserve Fund										
General	1002	Employee Insurance Fund										
General	1003	Investment Fund										
General	1900	Grants - General Fund										
		Total General Funds										
Road	2000	Road Fund										
Road	2001	Road Investment Fund										
Road	2002	Road Reserve Depreciation Fund										
Road	2900	Grants - Road Fund										
		Total Road Funds										
Spec Rev	3000	Treasurer's Automation Fund										
Spec Rev	3001	Collector's Automation Fund										
Spec Rev	3002	Circuit Court Automation Fund										
Spec Rev	3003	District Court Automation Fund										
Spec Rev	3004	Assessor's Amendment No. 79 Fund										
Spec Rev	3005	County Clerk's Cost Fund										
Spec Rev	3006	Recorder's Cost Fund										
Spec Rev	3007	Sheriff's Automation Fund										
Spec Rev	3008	County Library Fund										
Spec Rev	3009	Solid Waste Fund										
Spec Rev	3010	County Clerk Operating Fund										
Spec Rev	3011	Reappraisal Cost Fund										
Spec Rev	3012	Child Support Cost Fund										
Spec Rev	3013	Game and Fish Education Fund										
Spec Rev	3014	Communication Facility and Equipment Fund										
Spec Rev	3015	Drug Control Fund										
Spec Rev	3016	Breathalyzer Fund										
Spec Rev	3017	Jail Operation and Maintenance Fund										
Spec Rev	3018	County Detention Facility Fund										
Spec Rev	3019	Boating Safety Fund										
Spec Rev	3020	Emergency 911 Fund										
Spec Rev	3021	Emergency Medical Services Fund										

COUNTY NAME
 TREASURER'S SUMMARY OF ACCOUNT BALANCES
 YEAR TO DATE FOR MONTH ENDING _____

Fund Group	Fund	Fund Name	Beginning Balance	PLUS			MINUS				Ending Balance	
				Receipts	Voided Checks	Transfers	Tax Transfers	Commissions Earned	Warrants	Transfers		Tax Transfers
Spec Rev (Continued)												
Spec Rev	3022	Emergency Vehicle Fund										
Spec Rev	3023	Fire Equipment and Training (Act 833) Fund										
Spec Rev	3024	Public Defender Fund										
Spec Rev	3025	Victim Witness Fund										
Spec Rev	3026	Indigent Criminal Defense Fund										
Spec Rev	3027	District Court Probation Fund										
Spec Rev	3028	Adult Drug Court Fund										
Spec Rev	3029	Child Passenger Protection Fund										
Spec Rev	3030	Youth Accident Prevention Program (YAPP) Court Cost Fund										
Spec Rev	3031	Juvenile Probation Fee Fund										
Spec Rev	3032	Juvenile Court Representation Fund										
Spec Rev	3033	Solid Waste Reserve Depreciation Fund										
Spec Rev	3034	Cops In Schools Fund										
Spec Rev	3035	Criminal Justice Fund										
Spec Rev	3036	Recycling Fund										
Spec Rev	3037	County Airport Fund										
Spec Rev	3500	Grants - Special Revenue Funds										
		Total Special Revenue Funds										
Capital	4000	Jail Construction Fund										
Capital	4900	Grants - Capital Projects Funds										
		Total Capital Projects Funds										
Debt	5000	Sales Tax Bond Fund										
Debt	5900	Grants - Debt Service Funds										
		Total Debt Service Funds										

COUNTY NAME
TREASURER'S SUMMARY OF ACCOUNT BALANCES
YEAR TO DATE FOR MONTH ENDING _____

Fund Group	Fund	Fund Name	Beginning Balance	PLUS			MINUS				Ending Balance	
				Receipts	Voided Checks	Transfers	Tax Transfers	Commissions Earned	Warrants	Transfers		Tax Transfers
Agency	6000	Treasurer's Commission Fund										
Agency	6001	Collector's Commission Fund										
Agency	6002	Collector's Unapportioned Fund										
Agency	6003	Property Tax Relief Fund (Amendment No. 79 Sales Tax)										
Agency	6004	Delinquent Personal Tax Fund										
Agency	6005	Delinquent Real Estate Tax Fund										
Agency	6006	Timber Tax Fund										
Agency	6007	State Land Redemption Fund										
Agency	6008	State Land Sales Fund										
Agency	6009	Law Library Fund										
Agency	6010	Administration of Justice Fund										
Agency	6011	Interest Fund										
Agency	6012	Game and Fish Commission Fund										
Agency	6013	Common School Fund										
Agency	6014	Unapportioned School Fund										
Agency	6015	Fair Association Fund										
Agency	6500	Fire Districts Funds										
Agency	6600	Cities Funds										
Agency	6700	Schools Funds										
Agency	6800	Improvement Districts Funds										
		Total Agency Funds										
		Total All Funds										

OTHER GENERAL INFORMATION

This section of the manual discusses broad areas not specifically addressed in the various sections of the manual but of general interest in the overall implementation of the financial management system. These broad areas of interest are as follows: (1) Clearing Accounts – County Revenue Codes, (2) Coding of Expenditures, (3) Multiple Distribution of Account Codes – Expenditures, (4) Reconciliation of Expenditures – Clerk’s and Treasurer’s Records, (5) Allocation of Expenses Among Offices/Departments, (6) Accounting For Salaries and Wages, (7) Court Orders, (8) County Matching Advance – Highway Turnback, (9) Appropriation Ordinance, (10) Appropriation of County Funds, and (11) Accounts Payable.

In addressing these broad areas of interest, it is recognized that different approaches may be utilized to arrive at the same objectives. For example, the illustrated Appropriation Ordinance is a sample ordinance for appropriations but is by no means intended to be the only format in which appropriations can be enacted by the Quorum Court. Rather, it is to be used as a guide only, with whatever type of appropriation ordinance being enacted to be in conformance with applicable state laws.

CLEARING ACCOUNTS – COUNTY REVENUE CODES

The accompanying County Revenue Codes Chart presents a “9000” series – Unapportioned Taxes Received, which is used to provide an accounting for taxes and other types of revenue that are usually received into one account/fund in the Treasurer’s ledger and subsequently apportioned, distributed, etc., to another account(s)/fund(s) in the Treasurer’s ledger. When revenues of this type are received by the County Treasurer, the code in the “9000” series that specifically identifies the revenue should be entered on the receipt and posted to the specific account/fund in the Treasurer’s ledger, with the account code also being entered in the specific account/fund in the ledger. Based upon an apportionment, distribution, etc., the County Treasurer will use one of the disbursement account codes in the “9100” series – Unapportioned Taxes Distributed to code the disbursement of the specific revenue to the specific fund(s)/account(s) receiving such revenue. Upon the disbursement of the revenue to the specific fund(s)/account(s), it will also be necessary for the “7200” series – Property Taxes to be utilized to code specific revenue to the specific fund(s)/account(s) receiving such revenue.

CODING OF EXPENDITURES

State law provides that an itemized listing or numbered invoice from a vendor may be designated as supporting documentation for a claim filed against the County and further provides that the appropriate county elected official, or his/her designated representative, may approve such itemized listing or numbered invoice for payment prior to the claim being filed and docketed with the County Clerk. In light of these provisions and with the idea of promoting sound financial management of county expenditures, this manual advocates having each county elected official, or his/her designated representative, indicate the account code on the appropriate itemized listing or numbered invoice in support of expenditures made on behalf of the office or department when he/she approves such document(s) for payment. This procedure requires that each county elected official, or his/her designated representative, become familiar with the respective office or departmental code and the county expenditure codes to be utilized in coding expenditures of his/her office.

When the County Clerk’s office receives the itemized listings or numbered invoices from the various offices and departments, the account codings should be reviewed to ensure a degree of uniformity and continuity among the several offices’ and departments’ expenditures. Any differences of opinion in the coding of expenditures should be discussed with the appropriate personnel in the specific county office or department affected and should not be arbitrarily changed in the County Clerk’s office.

To facilitate the entering of claims in the County Court Claims Docket/Warrant and Transfer Register, the County Clerk’s office should indicate the account coding on the outside of the

claim form itself to make it readily identifiable for subsequent posting to the County Court Claims Docket/Warrant and Transfer Register.

MULTIPLE DISTRIBUTION OF ACCOUNT CODES – EXPENDITURES

When the County receives a billing or invoice representing a charge or charges to more than one office or department, such an expenditure would be coded to reflect that each office or department is being charged its pro rata share of such expenditure. Accordingly, on the County Court Claims Docket/Warrant and Transfer Register, each separate account code representing each office's or department's pro rata share of expenditure would be reflected with only a single warrant or check/warrant being issued in payment of the obligation. This normally requires that each component part of the expenditure, as evidenced by each separate and distinct account code, be individually entered in the County Court Claims Docket/Warrant and Transfer Register for posting to the individual Appropriations Journal maintained for each office or department.

RECONCILIATION OF EXPENDITURES – CLERK'S AND TREASURER'S RECORDS

As the County Clerk maintains the County Court Claims Docket/Warrant and Transfer Register and supporting records, it is imperative that the warrants or check/warrants evidencing these expenditures as recorded in the Claims Docket/Warrant and Transfer Register be reconciled with the warrants or check/warrants redeemed by the Treasurer, who acts as the financial custodian of county funds. This reconciliation is necessary to substantiate the recorded expenditures – by warrant or check/warrant – of county funds between the Clerk's records and the Treasurer's records and to determine the Treasurer's cash balance for each operating fund based on the warrants or check/warrants issued and redeemed.

ALLOCATION OF EXPENSES AMONG OFFICES/DEPARTMENTS

One of the key concepts inherent in the County Financial Management System, as outlined in the manual, is the development and control of line item budgets on an office/department basis. The lack of accounting for and controlling of costs at the office/departmental level can be very misleading when trying to determine the actual costs of certain activities in county government and could also cause the County to absorb certain costs and expenses that can be properly allocated to other taxing units as an operating cost. Accordingly, an office/departmental approach in both the budgeting and accounting components of the system is very evident in this manual. This approach will require the allocation or prorating of certain expenses among various offices and departments.

An example would be the allocation or prorating of expenses associated with utilities consumed by the various county offices and departments. Under normal circumstances, it is necessary to allocate the costs or expenses relating to electricity, gas, water, etc., that are usually billed to the County as a single entity and not to the individual county offices and departments. To the extent feasible and practical, these expenses should be allocated or charged to the offices and departments utilizing them on some sort of reasonable and equitable basis. For example, one basis for allocating these utility costs might be the floor space utilized by the various offices and departments, with any floor space not utilized by a county office or department being absorbed by the Courthouse Maintenance Department. Once a method of allocation is determined and a percentage distribution is computed, it becomes a relatively minor procedure to apply this percentage distribution to the applicable billings and thereby allocate these expenses when they are entered in the County Court Claims Docket/Warrant and Transfer Register. Unless there is a material change in the amount of floor space utilized by a county office or department, the percentage distribution should remain constant from month to month, and the allocation of the affected expenses should become a routine procedure. A simple example and illustration concerning the allocation or prorating of utilities expense is as follows:

<u>County Office/Department</u>	<u>Floor Space Used - Sq. Ft.</u>	<u>Percentage Distribution</u>
County Judge	540	2.5 %
County Clerk	1,620	7.5
Circuit Clerk	1,080	5.0
Treasurer	360	1.67
Sheriff	900	4.16
Tax Collector	1,080	5.0
Tax Assessor	1,080	5.0
Circuit Court	2,000	9.23
Chancery Court	2,000	9.23
District Court	1,500	6.92
County Jail	3,500	16.16
Courthouse Maintenance	6,000 *	27.62
TOTALS	<u>21,660</u>	<u>100 %</u>

* Represents square footage of Courthouse not utilized by the various offices and departments, which is allocated to Courthouse Maintenance.

Using the foregoing tabulation of floor space expressed in square footage with a percentage distribution as indicated, utilities billed as a single entity would be broken down and allocated to the various offices and departments when they are entered in the County Court Claims Docket/Warrant and Transfer Register.

Once a method allocating or prorating expenses has been determined, the same method should be used in developing budgets for the various offices and departments in budgeting utilities on an office/departamental basis. This same approach, or a similar one, could be utilized in allocating or prorating expenses other than utilities on an office/departamental basis. Examples of these might be janitorial supplies, property insurance premiums on the Courthouse, etc.

In addition to providing a better and more proper accounting of operating costs at the office/departamental level, the allocation of expenses, particularly in the offices of Assessor, Tax Collector, and County Treasurer, can provide some monetary relief in the operations of the County to the extent that all of the taxing units share in the cost of operating these particular offices.

ACCOUNTING FOR SALARIES AND WAGES

Salaries represent a unique type of expenditure to be recorded in the County Court Claims Docket/Warrant and Transfer Register because salary is composed of two primary components: (1) the net amount of the salary, which is paid to the official/employee, and (2) the various withholding amounts (e.g., federal income tax, state income tax, social security, etc.) that comprise part of the gross salary but are remitted to some party (IRS, DFA, etc.) other than the official/employee. Since the County Court Claims Docket/Warrant and Transfer Register has been designed to consolidate the Claims Docket and Warrant Register into one record, with the amount of the claim/warrant representing the net amount of each expenditure subsequently being posted to an Appropriations Journal, a salary claim, which has two primary components, represents a unique type of expenditure in the recording and payment thereof.

With the foregoing in mind, the various codes required to enter the transaction for an approved salary claim for \$1,000 in the County General Fund – County Court Claims Docket/Warrant and Transfer Register are illustrated in the accompanying County Court Claims Docket/Warrant and Transfer Register, with the related withholdings (and matching social security) being entered at the same time. In the example shown, the “0100” represents the County Judge’s office code, and the “1001” represents the expenditure code for Salaries, Full-Time; the two codes utilized together result in account code “0100-1001.” When the amount of each claim/warrant comprising the \$1,000 gross salary (for the account code “0100-1001”) is posted to the Appropriations Journal for the County Judge’s office – Personal Services, Salaries, Full-Time, (account code “0100-1001”) – \$879.25 Net Salary, \$90 Federal Withholding, \$24 State Withholding, and \$6.75 Social Security Withholding – then the cumulative postings to this account code would total \$1,000, which is the gross salary claim.

A detailed individual employee earnings records that would contain columns for gross salary, withheld amounts, net salary, and warrant or check/warrant number evidencing payment of the net salary would be maintained for each official/employee by office/department. The gross salaries on these individual employee earnings records, when added together, should agree with the gross salaries as shown under that office/department expenditure category “Personal Services” with respect to dollar amount and types of salaries (e.g., full-time, part-time, etc.). Since the warrant or check/warrant for paying the social security taxes includes the matching social security taxes, the matching portion would be coded as “0100-1006,” which is the code for matching social security taxes in the County Judge’s office. Although each official/employee receiving a salary could have a separate claim due to a warrant or check/warrant being issued for the net salary, the possibility exists that the same types of withholdings – federal income tax, state income tax, social security, etc. – and their related matching amounts (if applicable) could be entered on separate claims, by types of withholdings (and related matching), with appropriate account codes distributing the various amounts among the several offices/departments. One example of this type of coding would be where a single claim for federal income tax of \$978 is presented and approved, whereby the federal income tax has been withheld from several different employees in various offices/departments. A warrant or check/warrant would be issued payable to the IRS, with the face of the claim showing the following account codes and amounts: “0100-1001” – \$126, “0200-1001” – \$134, “0300-1001” – \$164, “0400-1001” – \$86, and “0500-1001” – \$468. Additionally, the same account codes would be entered in the docket.

COURT ORDERS

All Court Orders are filed in the County Clerk’s office and numbered consecutively, beginning with the year of issuance and the number 1, such as “2010-1,” “2010-2,” etc. A copy of all Court Orders pertaining to financial matters, such as transfers, advance transfer requests, etc., are made and filed with a copy of the original appropriation ordinance(s) and all amendments thereto.

COUNTY MATCHING ADVANCE – HIGHWAY TURNBACK

State law provides that monies in the County Road Construction and Maintenance Revolving Fund shall be available to the Chief Fiscal Officer of the State only for the purposes of making advance transfers to the several County Highway Funds, State Aid Road Funds, etc., with a County Court Order evidencing said Advance Transfer Request to be filed with and approved by the Chief Fiscal Officer of the State. The primary purpose of the advance transfer is to provide funds for contractual documentation or grant-in-aid award documentation for county road construction and maintenance. Once the transfer request is approved, DFA prepares a repayment schedule showing how much is withheld from the county special (Highway) turnback each month until the advance transfer request amount is satisfied. For purposes of recording the revenues and expenditures associated with County Matching Advance, it is necessary to advance the DFA repayment schedule forward one month because of the time lag between the date the monthly turnback is computed and the month the County actually receives the monthly turnback. For example, the monthly turnback for December 2010 state aid is actually processed as the County's January 2011 voucher and, therefore, is received by the County in January 2011. The accounting transaction to record County Matching Advance revenue and expenditure would be as follows:

- A. County Clerk recording monthly expenditure of \$6,153.17 in County Road Claims Docket/Warrant and Transfer Register and supporting records would enter the following account number in the docket: 0200-4007.
- B. County Treasurer recording monthly revenue of \$6,153.17 would enter the following entity code and revenue and expenditure codes in the Treasurer's ledger:
 1. Revenue 2000-7014 \$6,153.17
 2. Disbursement 2000-7015 \$6,153.17

Since the Advance Transfer Request is to be evidenced by a County Court Order, duly filed and recorded with the County Clerk, then the authority for the accounting transactions for County Matching Advance is based on this Court Order and, thus, is similar to those types of transactions involving transfers out, where the authority for the accounting transaction also lies with a Court Order. Additionally, the monthly recording of the County Matching Advance would be a reconciling item in the monthly reconciliation between the County Court Claims Docket/Warrant and Transfer Register with the Treasurer's records with regard to warrants or check/warrants issued and redeemed since no warrant or check/warrant is issued for the (expenditure of) County Matching Advance. As the accounting transaction for County Matching Advance is a book entry only, it has no effect on the cash balance of the County Road Fund in the Treasurer's records because the revenue item of \$6,153.17 is offset by the disbursement item of \$6,153.17.

APPROPRIATION ORDINANCE NO.

BE IT ENACTED BY THE QUORUM COURT OF THE COUNTY OF _____ STATE OF ARKANSAS, AN ORDINANCE TO BE ENTITLED: “AN ORDINANCE TO ESTABLISH THE ANNUAL OPERATING BUDGET FOR CALENDAR YEAR 20 .”

SECTION 1. ANNUAL BUDGET ADOPTED BY REFERENCE. The annual budget for calendar year 20 identified as “20 Annual Budget, County, Arkansas” dated , 20 is hereby adopted by reference. A copy of said budget shall be filed in the Office of the County Clerk and shall be available for inspection and copying by any person during normal office hours.

SECTION 2. NONRESTRICTED EXPENDITURE CATEGORIES. Expenditure of funds appropriated by this Ordinance shall not be restricted to the line item expenditure codes comprising the major categories of expenditures - Personal Services, Supplies, Other Services and Charges, Capital Outlay, and Debt Service - but shall be restricted to office/departmental expenditures within the above enumerated major categories of expenditures except for funds appropriated for personnel salaries and wages and related employee benefits. Personnel expenditures shall not exceed the dollar amounts, number of employees, and salary or wage rates specified in the annual budget or an amendment thereto.

SECTION 3. EXPENDITURES RESTRICTED TO SPECIFIED FUND. No expenditure of appropriated funds shall be made from any fund other than the fund specified in this Ordinance, or an amendment thereto.

SECTION 4. TRANSFERS. Any transfers of monies between the various funds of the County or between the major categories of expenditures - Personal Services, Supplies, Other Services and Charges, Capital Outlay, and Debt Service - shall be made only with prior approval of the County Quorum Court. Provided, however, all transfers budgeted for in the annual budget shall be exempt from the provisions of this section.

SECTION 5. MAXIMUM APPROPRIATED AMOUNTS.

A. GENERAL FUND. Total projected General Fund revenues are \$

<u>Office/Department</u>	<u>Amount</u>
1. County Judge’s Office	\$
2. County Clerk’s Office	
(All offices/departments for which appropriations are made would be listed here.)	
TOTAL	

B. ROAD FUND. Total projected Road Fund revenues are \$

1. Personal Services	\$
2. Supplies	
3. Other Services and Charges	
4. Capital Outlay	
5. Debt Service	
TOTAL	\$

APPROPRIATION ORDINANCE NO.

“AN ORDINANCE TO ESTABLISH THE ANNUAL OPERATING BUDGET FOR
CALENDAR YEAR 20 .” (CONTINUED)

SECTION 6. SEVERABILITY. If any provision of this Ordinance or the application thereof to any person or circumstance is held invalid, such invalidity shall not affect other provisions or applications of the Ordinance which can be given effect without the invalid provisions or application, and to this end, the provisions of this Ordinance are declared to be severable.

SECTION 7. This Ordinance being necessary for the protection and preservation of public health and safety, an emergency is hereby declared to exist and this Ordinance shall be in force and shall take effect upon passage and publication.

Dated: _____ Dated: _____
ATTEST: _____ County Clerk APPROVED: _____ County Judge

Notes:

1. A copy of the original Appropriation Ordinance(s) and all amendments thereto should be made and filed separate from other Ordinances in the County Clerk’s office.
2. All County funds requiring appropriations are to be contained in an Appropriation Ordinance.
3. Either a separate Ordinance authorizing salaries and wages should be enacted or the necessary information pertaining to officials, number of employees and compensation should be incorporated in the Appropriation Ordinance.

APPROPRIATION OF COUNTY FUNDS

State law currently provides for the Quorum Court to appropriate public funds for county expenses in a manner prescribed by ordinance. However, state law also provides that “the County Judge as the Chief Executive Officer . . . may apply for, enter into necessary contracts, receive and administer for and in behalf of the county, subject to such appropriation controls that the Quorum Court may elect to adopt by Ordinance, funds from the Federal Government, from other public agencies or private sources.” Since the propriety of expenditures of county funds ultimately lies with the county government entity itself, this manual advocates that any expenditure of public funds be based upon authority of appropriations duly enacted by the Quorum Court.

ACCOUNTS PAYABLE

Those obligations incurred by a county on or before year-end that are not issued a claim until the next year (accounts payable) should be posted to the prior-year Appropriations Journal to ensure that the proper year’s appropriation is charged with such obligations.