

**Craighead County, Arkansas**

**Regulatory Basis Financial Statements  
and Other Reports**

**December 31, 2023**

LEGISLATIVE JOINT AUDITING COMMITTEE

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# Arkansas

Sen. David Wallace  
Senate Chair  
Sen. John Payton  
Senate Vice Chair



Rep. Jimmy Gazaway  
House Chair  
Rep. Richard Womack  
House Vice Chair

Kevin William White, CPA, JD  
Legislative Auditor

## LEGISLATIVE JOINT AUDITING COMMITTEE ARKANSAS LEGISLATIVE AUDIT

### Independent Auditor's Report

Craighead County, Arkansas Officials and Quorum Court Members  
Legislative Joint Auditing Committee

#### Report on the Audit of the Financial Statements

##### *Opinions*

We have audited the regulatory basis financial statements of Craighead County, Arkansas (County), which are comprised of the Balance Sheet – Regulatory Basis for the general fund, road fund, and other funds in the aggregate as of December 31, 2023, and the related Statements of Revenues, Expenses, and Changes in Fund Balances and Budget and Actual – General and Road Funds – Regulatory Basis for the year then ended, and the related notes to the financial statements.

##### *Unmodified Opinions on Regulatory Basis of Accounting*

In our opinion, the accompanying regulatory basis financial statements referred to above present fairly, in all material respects, the regulatory basis financial position of the general fund, road fund, and other funds in the aggregate of Craighead County, Arkansas, as of December 31, 2023; the regulatory basis revenues, expenditures, and changes in net position; and the budgetary comparisons for the general fund and road fund for the year then ended, in accordance with the financial reporting provisions of Ark. Code Ann. § 10-4-412 described in Note 1.

##### *Adverse Opinion on U.S. Generally Accepted Accounting Principles*

In our opinion, because of the significance of the matter discussed in the Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles section of our report, the accompanying regulatory basis financial statements referred to above do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of the general fund, road fund, and other funds in the aggregate of Craighead County, Arkansas, as of December 31, 2023, or the revenues, expenditures, and changes in net position and, where applicable, cash flows thereof for the year then ended.

##### *Basis for Opinions*

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the County, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

##### *Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles*

As described in Note 1 of the financial statements, the financial statements are prepared by the County on the basis of the financial reporting provisions of Ark. Code Ann. § 10-4-412, which is a basis of accounting other than accounting principles generally accepted in the United States of America, to meet the requirements permitted by the State of Arkansas.

The effects on the financial statements of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material and pervasive.

### ***Responsibilities of Management for the Financial Statements***

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the financial reporting provisions of Ark. Code Ann. § 10-4-412, as described in Note 1, to meet the requirements permitted by the State of Arkansas; this includes determining that the regulatory basis of accounting is an acceptable basis for the preparation of the financial statements in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatements, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

### ***Auditor's Responsibilities for the Audit of the Financial Statements***

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgement and maintain professional skepticism throughout the audit.
- Identify and assess the risk of material misstatements of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

### ***Supplementary Information***

Our audit was conducted for the purpose of forming opinions on the regulatory basis financial statements as a whole. The accompanying supplementary information listed in the table of contents is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the regulatory basis financial statements. The information has been subjected to the auditing procedures applied in the audit of the regulatory basis financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the regulatory basis financial statements or to the regulatory basis financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the accompanying supplementary information listed in the table of contents is fairly stated in all material respects, in relation to the regulatory basis financial statements as a whole on the basis of accounting described in Note 1.

### ***Other Information***

Management is responsible for the other information included in the report. The other information is comprised of the schedules listed in the table of contents but does not include the regulatory basis financial statements, supplemental information, and our auditor's reports thereon. Our opinions on the regulatory basis financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the regulatory basis financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

**Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated July 26, 2024, on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of the testing, and not to provide an opinion on the effectiveness of the County's internal control over financial reporting or on compliance. The report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.

ARKANSAS LEGISLATIVE AUDIT

A handwritten signature in black ink, appearing to read "Kevin White" with a stylized flourish at the end.

Kevin William White, CPA, JD  
Legislative Auditor

Little Rock, Arkansas  
July 26, 2024  
LOCO01623

# Arkansas

**Sen. David Wallace**  
Senate Chair  
**Sen. John Payton**  
Senate Vice Chair



**Rep. Jimmy Gazaway**  
House Chair  
**Rep. Richard Womack**  
House Vice Chair

**Kevin William White, CPA, JD**  
Legislative Auditor

## LEGISLATIVE JOINT AUDITING COMMITTEE ARKANSAS LEGISLATIVE AUDIT

REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON  
AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

Independent Auditor's Report

Craighead County, Arkansas Officials and Quorum Court Members  
Legislative Joint Auditing Committee

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the regulatory basis financial statements of the general fund, road fund, and other funds in the aggregate of Craighead County, Arkansas (County), as of and for the year ended December 31, 2023, and the related notes to the financial statements, which collectively comprise the County's regulatory basis financial statements, and have issued our report thereon dated July 26, 2024. We issued an adverse opinion because the financial statements are prepared by the County on the basis of the financial reporting provisions of Ark. Code Ann. § 10-4-412, which is a basis of accounting other than accounting principles generally accepted in the United States of America. The effects on the financial statements of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material. However, with respect to the regulatory basis of accounting described in Note 1, our opinions on the general fund, road fund, and other funds in the aggregate were unmodified.

### Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the County's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

### Report on Compliance and Other Matters

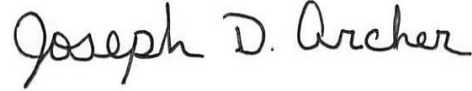
As part of obtaining reasonable assurance about whether the County's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulation, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

We also reported to management of the County in a separate letter dated July 26, 2024.

### **Purpose of This Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose. However, pursuant to Ark. Code Ann. § 10-4-417, all reports presented to the Legislative Joint Auditing Committee are matters of public record, and distribution is not limited.

ARKANSAS LEGISLATIVE AUDIT

A handwritten signature in black ink that reads "Joseph D. Archer". The signature is written in a cursive style with a large initial "J".

Joseph D. Archer, CPA  
Deputy Legislative Auditor

Little Rock, Arkansas  
July 26, 2024

# Arkansas



**Sen. David Wallace**  
Senate Chair  
**Sen. John Payton**  
Senate Vice Chair

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House Chair  
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House Vice Chair

**Kevin William White, CPA, JD**  
Legislative Auditor

## LEGISLATIVE JOINT AUDITING COMMITTEE ARKANSAS LEGISLATIVE AUDIT

### MANAGEMENT LETTER

Craighead County, Arkansas Officials and Quorum Court Members  
Legislative Joint Auditing Committee

The commentary contained in this letter relates to the following officials who held office during 2023:

County Judge: Marvin Day  
Treasurer: Terry McNatt  
Sheriff: Marty Boyd  
Tax Collector: Wes Eddington  
County Clerk: Mary Dawn Marshall  
Circuit Clerk: David Vaughn  
Assessor: Hannah Towell  
District Court Clerk: Bridgett Clift

No issues came to our attention that we considered necessary to report to management.

This letter is intended solely for the information and use of the Legislative Joint Auditing Committee, the Quorum Court and County management, and other parties as required by Arkansas Code and is not intended to be and should not be used by anyone other than these specified parties. However, pursuant to Ark. Code Ann. § 10-4-417, all reports presented to the Legislative Joint Auditing Committee are matters of public record, and distribution is not limited.

ARKANSAS LEGISLATIVE AUDIT

A handwritten signature in black ink that reads "Joseph D. Archer".

Joseph D. Archer, CPA  
Deputy Legislative Auditor

Little Rock, Arkansas  
July 26, 2024



CRAIGHEAD COUNTY, ARKANSAS  
BALANCE SHEET - REGULATORY BASIS  
DECEMBER 31, 2023

Exhibit A

	General	Road	Other Funds in the Aggregate
<b>ASSETS</b>			
Cash and cash equivalents	\$ 25,365,686	\$ 6,445,236	\$ 20,646,352
Accounts receivable	1,325,031	205,081	385,093
Interfund receivables	4,097		5,987
	<u>26,694,814</u>	<u>6,650,317</u>	<u>21,037,432</u>
<b>TOTAL ASSETS</b>			
<b>LIABILITIES AND FUND BALANCES</b>			
<b>Liabilities:</b>			
Accounts payable	\$ 952,700	\$ 75,534	\$ 787,556
Interfund payables			10,084
Settlements pending		5,227	3,935,063
Total Liabilities	<u>952,700</u>	<u>80,761</u>	<u>4,732,703</u>
<b>Fund Balances:</b>			
Restricted			16,593,787
Committed			4
Assigned	5,536,450	6,569,556	222,593
Unassigned	20,205,664		(511,655)
Total Fund Balances	<u>25,742,114</u>	<u>6,569,556</u>	<u>16,304,729</u>
	<u>\$ 26,694,814</u>	<u>\$ 6,650,317</u>	<u>\$ 21,037,432</u>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>			

The accompanying notes are an integral part of these financial statements.

CRAIGHEAD COUNTY, ARKANSAS  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES -  
REGULATORY BASIS  
FOR THE YEAR ENDED DECEMBER 31, 2023

Exhibit B

	General	Road	Other Funds in the Aggregate
<b>REVENUES</b>			
State aid	\$ 1,794,040	\$ 3,990,339	\$ 1,577,967
Federal aid	120,340		837,684
Property taxes	9,441,151	2,424,061	612,509
Sales taxes	2,516,481	2,516,481	
Fines, forfeitures, and costs	351,290		704,776
Interest	992,382	322,123	657,577
Officers' fees	251,800		813,262
Jail fees	4,708,179		270,771
Franchise fees	22,518		
Insurance premiums	480,007		
911 fees			49,304
Donations	269,870		29,720
Treasurer's commission	223,799		103,587
Collector's commission	404,520		418,043
Taxes apportioned - Assessor's salary and expense	1,252,715		
Other	1,664,579	134,106	5,242
<b>TOTAL REVENUES</b>	<b>24,493,671</b>	<b>9,387,110</b>	<b>6,080,442</b>
Less: Treasurer's commission	113,887	54,883	14,100
<b>NET REVENUES</b>	<b>24,379,784</b>	<b>9,332,227</b>	<b>6,066,342</b>
<b>EXPENDITURES</b>			
Current:			
General government	10,494,209		1,749,612
Law enforcement	13,714,621		1,540,415
Highways and streets		11,350,150	7
Public safety	165,394		832,577
Health	498,396		1,298,942
Recreation and culture			672,958
Social services	258,289		
<b>TOTAL EXPENDITURES</b>	<b>25,130,909</b>	<b>11,350,150</b>	<b>6,094,511</b>

CRAIGHEAD COUNTY, ARKANSAS  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES -  
REGULATORY BASIS  
FOR THE YEAR ENDED DECEMBER 31, 2023

Exhibit B

	<u>General</u>	<u>Road</u>	<u>Other Funds in the Aggregate</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>\$ (751,125)</u>	<u>\$ (2,017,923)</u>	<u>\$ (28,169)</u>
OTHER FINANCING SOURCES (USES)			
Transfers in			43,150
Transfers out	<u>(43,150)</u>		
TOTAL OTHER FINANCING SOURCES (USES)	<u>(43,150)</u>		<u>43,150</u>
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	(794,275)	(2,017,923)	14,981
FUND BALANCES - JANUARY 1	<u>26,536,389</u>	<u>8,587,479</u>	<u>16,289,748</u>
FUND BALANCES - DECEMBER 31	<u><u>\$ 25,742,114</u></u>	<u><u>\$ 6,569,556</u></u>	<u><u>\$ 16,304,729</u></u>

The accompanying notes are an integral part of these financial statements.

CRAIGHEAD COUNTY, ARKANSAS  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES -  
BUDGET AND ACTUAL - GENERAL AND ROAD FUNDS - REGULATORY BASIS  
FOR THE YEAR ENDED DECEMBER 31, 2023

Exhibit C

	General			Road		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES						
State aid	\$ 1,791,588	\$ 1,794,040	\$ 2,452	\$ 4,191,065	\$ 3,990,339	\$ (200,726)
Federal aid	128,142	120,340	(7,802)			
Property taxes	8,296,958	9,441,151	1,144,193	2,127,531	2,424,061	296,530
Sales taxes	2,441,230	2,516,481	75,251	2,482,884	2,516,481	33,597
Fines, forfeitures, and costs	419,683	351,290	(68,393)			
Interest	100,351	992,382	892,031	53,293	322,123	268,830
Officers' fees	354,367	251,800	(102,567)			
Jail fees	4,185,854	4,708,179	522,325			
Franchise fees	30,842	22,518	(8,324)			
Insurance premiums	269,640	480,007	210,367			
Donations		269,870	269,870			
Treasurer's commission	132,850	223,799	90,949			
Collector's commission	351,219	404,520	53,301			
Taxes apportioned - Assessor's salary and expense	1,107,813	1,252,715	144,902			
Other	1,840,661	1,664,579	(176,082)	308,791	134,106	(174,685)
<b>TOTAL REVENUES</b>	<b>21,451,198</b>	<b>24,493,671</b>	<b>3,042,473</b>	<b>9,163,564</b>	<b>9,387,110</b>	<b>223,546</b>
Less: Treasurer's commission		113,887	(113,887)		54,883	(54,883)
<b>NET REVENUES</b>	<b>21,451,198</b>	<b>24,379,784</b>	<b>2,928,586</b>	<b>9,163,564</b>	<b>9,332,227</b>	<b>168,663</b>
EXPENDITURES						
Current:						
General government	13,829,234	10,494,209	3,335,025			
Law enforcement	14,097,401	13,714,621	382,780			
Highways and streets				12,314,805	11,350,150	964,655
Public safety	259,107	165,394	93,713			
Health	400,378	498,396	(98,018)			
Social services	284,683	258,289	26,394			
<b>TOTAL EXPENDITURES</b>	<b>28,870,803</b>	<b>25,130,909</b>	<b>3,739,894</b>	<b>12,314,805</b>	<b>11,350,150</b>	<b>964,655</b>

CRAIGHEAD COUNTY, ARKANSAS  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES -  
BUDGET AND ACTUAL - GENERAL AND ROAD FUNDS - REGULATORY BASIS  
FOR THE YEAR ENDED DECEMBER 31, 2023

Exhibit C

	General			Road		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ (7,419,605)	\$ (751,125)	\$ 6,668,480	\$ (3,151,241)	\$ (2,017,923)	\$ 1,133,318
OTHER FINANCING SOURCES (USES) Transfers out	(43,150)	(43,150)	0			
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	(7,462,755)	(794,275)	6,668,480	(3,151,241)	(2,017,923)	1,133,318
FUND BALANCES - JANUARY 1	10,523,740	26,536,389	16,012,649	2,869,990	8,587,479	5,717,489
FUND BALANCES - DECEMBER 31	<u>\$ 3,060,985</u>	<u>\$ 25,742,114</u>	<u>\$ 22,681,129</u>	<u>\$ (281,251)</u>	<u>\$ 6,569,556</u>	<u>\$ 6,850,807</u>

The accompanying notes are an integral part of these financial statements.

CRAIGHEAD COUNTY, ARKANSAS  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2023

**NOTE 1: Summary of Significant Accounting Policies**

**A. Financial Reporting Entity**

The County is a political subdivision of the state governed by an elected quorum court. The reporting entity includes all the funds of the County.

**B. Basis of Presentation - Regulatory**

The financial statements are presented in accordance with the regulatory basis of presentation as prescribed or permitted by Ark. Code Ann. § 10-4-412. The law requires that the financial statements be presented on a fund basis with, as a minimum, the general fund and road fund presented separately with all other funds included in the financial statements presented in the aggregate. This law also stipulates that the financial statements consist of a balance sheet; a statement of revenues, expenditures, and changes in fund balances; a comparison of the final adopted budget to actual expenditures for the general and road funds; notes to financial statements; and a supplemental schedule of capital assets.

The regulatory basis of presentation is not in accordance with generally accepted accounting principles (GAAP). GAAP require that basic financial statements present government-wide and fund financial statements. Additionally, GAAP require the following major concepts: Management's Discussion and Analysis, separate financial statements for fiduciary fund types and other requirements for fiduciary fund types, specific procedures for the identification of major governmental funds, and applicable note disclosures. The regulatory basis of presentation does not require government-wide financial statements or the previously identified concepts.

A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with related liabilities and residual balances, and changes therein, which are segregated for purposes of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

The following types of funds are recognized in the accompanying regulatory basis financial statements.

**General Fund** - The General Fund is used to account for and report all financial resources not accounted for and reported in another fund.

**Road Fund** - The Road Fund (Special Revenue Fund) is used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects. The Road Fund accounts for and reports proceeds of state highway turnback and property taxes that are restricted for maintaining and constructing roads.

**Other Funds in the Aggregate** - Other Funds in the Aggregate consist of all funds included in the financial statements except for the General and Road Funds. The following types of funds are included in this column as follows:

**Special Revenue Funds** - Special Revenue Funds are used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects. See Schedules 1 and 2 for Special Revenue Funds as reported with other funds in the aggregate.

**Capital Projects Fund** - Capital Projects Fund is used to account for and report financial resources that are restricted, committed, or assigned to expenditure for capital outlay, including the acquisition or construction of capital facilities and other capital assets. See Schedules 1 and 2 for the Capital Projects Fund as reported with other funds in the aggregate.

**Custodial Funds** - Custodial Funds are used to report resources held by the reporting government in a purely custodial capacity (assets equal liabilities). See Schedule 1 for Custodial Funds as reported with other funds in the aggregate.

CRAIGHEAD COUNTY, ARKANSAS  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2023

**NOTE 1: Summary of Significant Accounting Policies (Continued)**

**C. Basis of Accounting - Regulatory**

The financial statements are prepared on the regulatory basis of accounting as prescribed or permitted by Ark. Code Ann. § 10-4-412. This regulatory basis differs from accounting principles generally accepted in the United States of America. Revenues generally are recognized as soon as they are both measurable and available except for Treasurer's and Collector's commission and Taxes apportioned – Assessor's salary and expense which are recognized when earned. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current period. However, most state aid received from the State Treasury, as well as county sales taxes, is by state law revenue of the year in which it was received by the government. Expenditures generally are recorded when a liability is incurred. Liabilities incurred by the government on or before the end of the current period that are paid within 60 days of the end of the current period, are considered to be expenditures of the current period. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due. As a result of the use of this regulatory basis of accounting, capital assets and long-term debt are not recorded in these financial statements. Pension trust funds are reported in a separate column as part of supplementary information in order to provide users of the financial statements a better understanding of the entity as a whole.

The regulatory basis of accounting is not in accordance with generally accepted accounting principles (GAAP). GAAP require the following major concepts: Accrual basis of accounting for government-wide financial statements, including depreciation expense, modified accrual basis of accounting for fund financial statements, separate identification of special and extraordinary items, inclusion of capital assets and debt in the financial statements, inclusion of the net pension liability in the financial statements, and applicable note disclosures. The regulatory basis of accounting does not require the previously identified concepts.

**D. Assets, Liabilities, and Fund Balances**

Cash and Cash Equivalents

For the purpose of financial reporting, "cash and cash equivalents" includes all demand and savings accounts.

Settlements Pending

Settlements pending are considered fines, forfeitures, costs, property taxes, trust money, and commissions that have not been transferred to the appropriate entities.

Fund Balance Classifications

1. Restricted fund balance – amounts that are restricted when constraints placed on the use of resources are either (a) externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments; or (b) imposed by law through constitutional provisions or enabling legislation.
2. Committed fund balance – amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the Quorum Court.
3. Assigned fund balance – amounts that are constrained by the Quorum Court's intent to be used for specific purposes, but are neither restricted nor committed.
4. Unassigned fund balance – amounts that have not been assigned to other funds and that have not been restricted, committed, or assigned to specific purposes within the general fund. This classification may also include negative amounts in other governmental funds, if expenditures incurred for specific purposes exceeded the amounts restricted, committed, or assigned to those purposes.

**E. Property Taxes**

A lien attaches to the real property in January and on personal property in June of each year. Property taxes are collectible beginning the first business day of March of the subsequent year but are not considered delinquent until after October 15.

CRAIGHEAD COUNTY, ARKANSAS  
 NOTES TO FINANCIAL STATEMENTS  
 DECEMBER 31, 2023

**NOTE 1: Summary of Significant Accounting Policies (Continued)**

**F. Budget Law**

1. Legal Requirements

State law requires that the Quorum Court, before the end of each fiscal year, make appropriations, by ordinance, for the expenditures of County government for the following year. The Quorum Court may make appropriation amendments at any time during the current fiscal year. Appropriations lapse at the end of each year. Under certain conditions, the budget may be amended subsequent to the year-end.

2. Accounting

The County prepared an annual budget on the regulatory basis for the General Fund, Road Fund, and the other operating funds.

**G. Fund Balance Classification Policies and Procedures**

The County's highest level of decision-making authority is its Quorum Court. The establishment of amounts classified as committed fund balances and any subsequent modifications to such balances are the result of formal action taken by the Quorum Court through passage of an ordinance. The Quorum Court is authorized to assign amounts to a specific purpose, although a formal policy has not been established.

The County does not have a policy addressing whether it considers restricted or unrestricted amounts to have been spent when an expenditure is incurred for purposes for which both restricted and unrestricted amounts are available. For classification of fund balance amounts, restricted resources are considered spent before unrestricted. The County does not have a policy addressing which resources to use within the unrestricted fund balance when committed, assigned, or unassigned fund balances are available. When expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used, committed amounts are reduced first, followed by assigned amounts, and then unassigned amounts.

**NOTE 2: Cash Deposits with Financial Institutions**

Cash deposits are carried at cost (carrying value). A comparison of the bank balance and carrying value is as follows:

	Carrying Amount	Bank Balance
Insured (FDIC)	\$ 1,321,478	\$ 1,729,424
Collateralized:		
Collateral held by the County's agent, pledging bank or pledging bank's trust department or agent in the County's name	51,132,941	59,464,895
Total Deposits	\$ 52,454,419	\$ 61,194,319

The above total deposits do not include cash on hand of \$2,855.

**NOTE 3: Legal or Contractual Provisions for Deposits and Investments**

State law generally requires that county funds be deposited in federally insured banks located in the State of Arkansas. The county deposits may be in the form of checking accounts, savings accounts, and time deposits. Public funds may be invested in eligible investment securities having a maturity of not longer than 5 years from the date of acquisition unless, as documented at the time of acquisition, the investment is to fund or support a specific purpose and there are no expectations that the investment will be sold before maturity; an Arkansas bank certificate of deposit; an account established by a local government joint investment trust; or an Arkansas financial institution repurchase agreement for eligible investment securities in which the seller agrees to repurchase the investment at a price including interest earned during the holding period as determined by the repurchase agreement.



CRAIGHEAD COUNTY, ARKANSAS  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2023

**NOTE 4: Accounts Receivable**

The accounts receivable balance at December 31, 2023, is composed of the following:

Description	General Fund	Road Fund	Other Funds in the Aggregate
State aid			\$ 81,202
Federal aid			35,768
Property taxes	\$ 91,503	\$ 13,772	4,695
Fines, forfeitures, and costs	22,476		49,299
Interest	507		1,462
Officers' fees	20,853		55,613
Jail fees	346,285		14,552
Franchise fees	18,230		
911 fees			4,378
Insurance premiums	600		
Treasurer's commission	223,799		103,587
Collector's commission	49,605		
Taxes apportioned - Assessor's salary and expense	146,370		
Other	137,472	62,459	1,247
Treasurer's commission charged	267,331	128,850	33,290
Totals	<u>\$ 1,325,031</u>	<u>\$ 205,081</u>	<u>\$ 385,093</u>

**NOTE 5: Accounts Payable**

The accounts payable balance at December 31, 2023, is composed of the following:

Description	General Fund	Road Fund	Other Funds in the Aggregate
Vendor payables	<u>\$ 952,700</u>	<u>\$ 75,534</u>	<u>\$ 787,556</u>

**NOTE 6: Interfund Balances**

Individual fund interfund receivable and payable balances are as follows:

	December 31, 2023	
	Interfund Receivables	Interfund Payables
General Fund	\$ 4,097	
Other Funds in the Aggregate:		
Special Revenue Funds:		
Communication Facility and Equipment	5,987	
Arkansas Opioid Overdose Response Team		\$ 10,084
	<u>\$ 10,084</u>	<u>\$ 10,084</u>

Interfund receivables and payables consist of interfund loans. These balances were repaid in 2024.

CRAIGHEAD COUNTY, ARKANSAS  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2023

**NOTE 7: Federal Funds Program Compliance**

As of report date, Craighead County's federal grants were in the process of being audited in accordance with federal program requirements, therefore, any instances of noncompliance with federal grant requirements have not been determined. Disbursements that are not in accordance with federal program requirements are subject to reimbursement by the County.

**NOTE 8: Details of Fund Balance Classifications**

Fund balance classifications at December 31, 2023, are composed of the following:

Description	General Fund	Road Fund	Other Funds in the Aggregate
Fund Balances			
Restricted for:			
General government			\$ 13,494,662
Law enforcement			2,952,504
Public safety			138,327
Health			21
Recreation and culture			8,273
Total Restricted			<u>16,593,787</u>
Committed for:			
Health			<u>4</u>
Assigned to:			
General government	\$ 4,447,658		123,420
Law enforcement			89,004
Highways and streets		\$ 6,569,556	
Public safety			10,169
Health	1,088,792		
Total Assigned	<u>5,536,450</u>	<u>6,569,556</u>	<u>222,593</u>
Unassigned	<u>20,205,664</u>		<u>(511,655)</u>
Totals	<u>\$ 25,742,114</u>	<u>\$ 6,569,556</u>	<u>\$ 16,304,729</u>

**NOTE 9: Deficit Fund Balances**

The following funds have deficit fund balances as of December 31, 2023:

	December 31, 2023
Other Funds in the Aggregate:	
Special Revenue Funds:	
Arkansas Historical Preservation Grant	\$ (732)
Accountability Court Grant - Adult Drug Control	(89)
Capital Projects Fund:	
Craighead County Saferoom Project	<u>(510,834)</u>
Total	<u>\$ (511,655)</u>

CRAIGHEAD COUNTY, ARKANSAS  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2023

**NOTE 10: Legal Debt Limit**

A. Property Tax Secured Bonded Debt

The County is subject to a constitutional limitation for bonded indebtedness equal to 10% of the total assessed value for tax purposes of real and personal property as determined by the last tax assessment. At December 31, 2023, the legal debt limit for bonded debt was \$236,082,316. There were no property tax secured bond issues.

B. Short-term Financing Obligations

The County is subject to a constitutional limitation for short-term financing obligations equal to 2.5% of the assessed value of taxable property within the County as determined by the last tax assessment. At December 31, 2023, the legal debt limit for short-term financing obligations was \$61,634,869. There were no short-term financing obligations.

**NOTE 11: Commitments**

Total commitments consist of the following at December 31, 2023:

	December 31, 2023
Long-term liabilities	\$ 1,271,033
Reappraisal contract	784,008
Construction contracts	11,272,947
 Total Commitments	 \$ 13,381,276

Long-term Liabilities

Long-term liabilities at December 31, 2023, are comprised of the following:

	December 31, 2023
Compensated absences consisting of accrued vacation and sick leave adjusted to current salary cost.	\$ 1,271,033

Due to the County's regulatory basis of accounting, these liabilities are not recorded in the financial statements.

Post Employment Benefits Other Than Pensions

The amount of any actuarially determined accrued liability for post employment benefits other than pensions was not determined.

CRAIGHEAD COUNTY, ARKANSAS  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2023

**NOTE 11: Commitments (Continued)**

County-Wide Reappraisal Contract

The County entered into a contract with Delta Mass Appraisal Services, Inc. on October 31, 2022, for a county-wide reappraisal. The County is obligated for 36 monthly payments of \$32,667 for a total of \$1,176,012 beginning January 1, 2023. Contract expense for 2023, was \$392,004.

The County is obligated for the following amounts at December 31, 2023:

<u>Year</u>	<u>December 31, 2023</u>
2024	\$ 392,004
2025	<u>392,004</u>
Total	<u>\$ 784,008</u>

Construction Contracts

The County was contractually obligated for the following construction contracts at December 31, 2023:

<u>Project Name</u>	<u>Estimated Completion Date</u>	<u>Contract Balance December 31, 2023</u>
Courthouse Annex Addition	February 15, 2025	\$ 10,285,229
Health Department HVAC Upgrades	November 18, 2024	<u>987,718</u>
Total Construction Contracts		<u>\$ 11,272,947</u>

**NOTE 12: Interfund Transfers**

The General Fund transferred \$43,150 to the Other Funds in the Aggregate (Federal Emergency Management Agency Hazard Mitigation Grant and Craighead County Saferoom Project) to supplement operations.

**NOTE 13: Joint Ventures: Regional Libraries**

A. Craighead County – Jonesboro Public Library

Craighead County and the City of Jonesboro entered into an agreement in July 1941 in accordance with Ark. Code Ann. § 13-2-401 to establish the Craighead County – Jonesboro Public Library. The agreement states that resources would be consolidated in order to provide more complete, efficient, and economical services. The County and City were given equal representation on the library board and each entity retained title to all books, bookcases, shelves, desks, etc. that were moved to the Craighead County – Jonesboro Public Library location. Contact the Craighead County – Jonesboro Public Library at 315 West Oak Avenue, Jonesboro, Arkansas 72401 to obtain financial statements.

B. Crowley’s Ridge Regional Library

Craighead and Poinsett Counties entered into an agreement on February 1978 in accordance with Ark. Code Ann. § 13-2-401 to establish the Crowley’s Ridge Regional Library. The agreement states that each county shall provide its own quarters and that county and branch library staff members are to be employed by the county library boards with salaries to be paid from county library funds. The Craighead County librarian shall serve as the regional librarian and may employ a regional staff with the salaries being provided from the regional funds. The Arkansas Library Commission shall supervise the Crowley’s Ridge Regional Library for the period of this agreement. Contact the Crowley’s Ridge Regional Library at 315 West Oak Avenue, Jonesboro, Arkansas 72401 to obtain financial statements.

CRAIGHEAD COUNTY, ARKANSAS  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2023

**NOTE 14: Jointly Governed Organization – Second Judicial District Drug Task Force**

The Prosecuting Attorney's Office of the Second Judicial District, the Sheriffs' Departments of Clay, Craighead, Crittenden, Greene, Mississippi, and Poinsett Counties and the Police Departments of Blytheville, Corning, Jonesboro, Marion, Osceola, Paragould, Piggott, Trumann, and West Memphis entered into an agreement to establish the Second Judicial District Drug Task Force. This agreement covers the period January 1, 2023, to December 31, 2024, and may be extended upon written mutual agreement. Funding was provided through a Drug Law Enforcement Program grant applied for by the Prosecuting Attorney of the Second Judicial District. No contributions or payments for expenditures were made to the Second Judicial District Drug Task Force. The 2023 financial statements of the Second Judicial District Drug Task Force have not been audited.

**NOTE 15: Interlocal Agreement**

Craighead County Regional Crisis Stabilization Unit

The Counties of Clay, Craighead, Crittenden, Cross, Fulton, Greene, Independence, Izard, Jackson, Lawrence, Lee, Mississippi, Monroe, Phillips, Poinsett, Randolph, Sharp, St. Francis, White, and Woodruff and the Cities of Ash Flat, Augusta, Bald Knob, Batesville, Blytheville, Brinkley, Clarendon, Forrest City, Harrisburg, Helena-West Helena, Hoxie, Jonesboro, Marianna, Marion, Marmaduke, Melbourne, Newport, Osceola, Paragould, Pocahontas, Salem, Searcy, Trumann, Walnut Ridge, West Memphis, and Wynne entered into an agreement for the purpose of establishing and funding the operations of the Craighead County Regional Crisis Stabilization unit (CCRCSU).

The Counties and Cities desire to enter into a contractual agreement whereby County and City funds are made available to Craighead County to assist in the maintenance and operations of the CCRCSU. To help defray maintenance and operation costs of the CCRCSU the Counties and Cities agree to pay \$30 per day, up to the length of stay, for each individual they deliver for treatment. The Craighead County Judge shall review the reimbursement amount annually and send notice of modifications by November 1 of each year. Craighead County shall send an itemized bill to each County and City by the tenth day of each month. The CCRCSU began taking patients in September 2019. The County did not receive any reimbursement payments in 2023.

The County has contracted with St. Bernard's Hospital, Inc. to provide medical services to the CCRCSU. The County paid St. Bernard's Hospital, Inc. \$1,108,049 in 2023.

**NOTE 16: Risk Management**

The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; and natural disasters. These risks are covered by commercial insurance purchased from independent third parties and participation in a public entity risk pool. The amount of settlements, if any, has not exceeded the insurance coverage for each of the past three years. There were no significant reductions in insurance coverage in the major categories of risk from coverage in the prior year.

The County participates in the Association of Arkansas Counties Program (public entity risk pools) for coverage in the following areas:

Workers' Compensation - This program provides statutory benefits for losses incurred by County officials, employees, and volunteer fire fighters while performing work for the County. Rates for counties participating in this program are revised annually based on the cost experience of the particular county or group as determined by the Workers' Compensation Commission.

Property Program – This program is a blanket policy with coverage up to \$1,100,000,000 for any one loss with a \$1,000 deductible. The County shall pay into the program each year a charge established by the Risk Management Fund Board for covered county property.

CRAIGHEAD COUNTY, ARKANSAS  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2023

**NOTE 16: Risk Management (Continued)**

Vehicle Program

- A. Liability - This program may pay all sums the County legally must pay as damages because of bodily injury, death, or property damage to which this agreement applies involving a covered county vehicle and for which the County is liable. The limit of payment by the program is \$25,000 for bodily injury per person, \$50,000 for bodily injury per accident, and \$25,000 for property damage per accident. The County shall pay into the program each year a charge established annually by the Risk Management Fund Board for covered county vehicles owned or leased by the County.
- B. Physical Damage - This program covers vehicles (excluding mobile equipment) which are the property of the participating county. Property is valued at the full cost to repair or replace the property after deduction for depreciation. Loss amounts payable will be reduced by the deductible amount of \$500 per occurrence. The County agrees to pay into the program each year a service charge established annually by the Risk Management Fund Board for covered property.

General Liability Program - The program shall provide legal defense in civil rights suits against the county government of a participating county and pay judgments imposed on County officials and employees and the county government and county-formed boards and commissions. Coverage is limited to \$350,000 per case with an annual aggregate of \$350,000. The County agrees to pay into the program each year a rate established by the Risk Management Fund Board.

The County also participates in the Self-Insured Fidelity Bond Program administered by the Governmental Bonding Board. This program covers actual losses sustained by the participating entity through any fraudulent or dishonest act or acts committed by any of the officials or employees, acting alone or in collusion with others, during the bond period to an amount not exceeding the lesser of \$300,000 or the amount of the bond. Premiums for coverage are determined by the State Risk Manager and approved by the Board. These premiums are paid by the State Treasurer from funds withheld from the County Aid Fund. There is a \$2,500 deductible per occurrence.

**NOTE 17: Arkansas Public Employees Retirement System**

Plan Description

The County contributes to the Arkansas Public Employees Retirement System (APERS), a cost-sharing multiple-employer defined benefit pension plan. APERS, administered by a Board of Trustees, provides retirement and disability benefits, annual cost-of-living adjustments, and death benefits to plan members and beneficiaries. Benefit provisions are established by State law and can be amended only by the Arkansas General Assembly. The Arkansas Public Employees Retirement System issues a publicly available financial report that includes financial statements and required supplementary information for APERS. That report may be obtained by writing to Arkansas Public Employees Retirement System, 124 W. Capitol, Suite 400, Little Rock, Arkansas 72201, by calling 1-800-682-7377, or on their website [www.apers.org](http://www.apers.org).

Funding Policy

APERS has contributory and non-contributory plans. Contributory members are required by State law to contribute 5% of their salary. Beginning July 1, 2022, the contribution rates shall be increased in increments of .25% per fiscal year, not to exceed 7%. The contributory rate was increased to 5.5% as of July 1, 2023. Each participating employer is required by State law to contribute at a rate established by the Board of Trustees of the system based on the annual actuarial valuation. The County's contributions to the plan for the year ended June 30, 2023, (date of APERS Employer Allocation Report) were \$2,273,745.

Net Pension Liability

The requirements of Governmental Accounting Standards Board Statement no. 68, under the regulatory basis of accounting, are limited to disclosure of the County's share of the collective net pension liability. The County's proportionate share of the collective net pension liability at June 30, 2023, (actuarial valuation date and measurement date) was \$19,514,130.

CRAIGHEAD COUNTY, ARKANSAS  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2023

**NOTE 18: Employee Self-Insurance Benefit Plan**

The County participates in an Employee Self-Insured Benefit Plan. The County is required to maintain a benefit plan account which will be sufficient at all times to fund plan benefits and plan related expenses. Insurance premiums collected through payroll deduction for employee, spouse, and dependent coverage, and cobra and retiree received totaled \$479,907. Health insurance claims and fees, administered by Assured Benefits Administrators, in the amount of \$2,059,107 were paid from this account and the County contributed \$1,795,693 to this account. As of December 31, 2023, this account had a balance of \$1,088,792.

**NOTE 19: Arkansas Department of Transportation Partnership**

Craighead County and the Arkansas Department of Transportation (ARDOT) entered into an agreement on December 22, 2023, to partner in the funding of future improvements throughout the county. The County has offered to accept ownership and responsibility for Highway 230, Section 10 between Highway 49B and Highway 135, and in exchange, ARDOT agrees to make available \$14,600,000 for partnering commitments or other requested highway improvements. As of December 31, 2023, the available balance was \$14,600,000.

**NOTE 20: Corona Virus (COVID-19)**

On March 11, 2020, the Governor of Arkansas issued Executive Order 20-03 declaring an emergency and ordered Arkansas Department of Health to take action to prevent the spread of coronavirus disease 2019 (COVID-19). In 2022, the County was awarded \$100,000 in federal aid from the Local Assistance and Tribal Consistency Fund, which was a part of the American Rescue Plan Act of 2021, and as of the report date, all of this amount has been received. The extent of the impact of COVID-19 on financial statements for future reporting periods remains uncertain.

**NOTE 21: Subsequent Events**

On May 15, 2024, the County entered a contract with Bailey Contractors, Inc. for Craighead County Courthouse Annex Renovations in the amount of \$2,275,666.

CRAIGHEAD COUNTY, ARKANSAS  
 COMBINING BALANCE SHEET - OTHER FUNDS IN THE AGGREGATE -  
 REGULATORY BASIS  
 DECEMBER 31, 2023

Schedule 1

SPECIAL REVENUE FUNDS

	Treasurer's Automation	Collector's Automation	Circuit Court Automation	Western District Court Automation	Assessor's Amendment no. 79	County Clerk's Cost	County Recorder's Cost	County Library
<b>ASSETS</b>								
Cash and cash equivalents	\$ 77,836	\$ 525,241	\$ 170,312	\$ 240,697	\$ 212,331	\$ 38,046	\$ 498,634	
Accounts receivable	103,587	168	3,179	8,451	570	4,644	58,192	\$ 14,148
Interfund receivables								
<b>TOTAL ASSETS</b>	<b><u>\$ 181,423</u></b>	<b><u>\$ 525,409</u></b>	<b><u>\$ 173,491</u></b>	<b><u>\$ 249,148</u></b>	<b><u>\$ 212,901</u></b>	<b><u>\$ 42,690</u></b>	<b><u>\$ 556,826</u></b>	<b><u>\$ 14,148</u></b>
<b>LIABILITIES AND FUND BALANCES</b>								
<b>Liabilities:</b>								
Accounts payable	\$ 467	\$ 389		\$ 179	\$ 151	\$ 4,971	\$ 7,627	\$ 4,601
Interfund payables								
Settlements pending								1,274
<b>Total Liabilities</b>	<b><u>467</u></b>	<b><u>389</u></b>		<b><u>179</u></b>	<b><u>151</u></b>	<b><u>4,971</u></b>	<b><u>7,627</u></b>	<b><u>5,875</u></b>
<b>Fund Balances:</b>								
Restricted	180,956	525,020	\$ 173,491	248,969	212,750	37,719	472,650	8,273
Committed								
Assigned							76,549	
Unassigned								
<b>Total Fund Balances</b>	<b><u>180,956</u></b>	<b><u>525,020</u></b>	<b><u>173,491</u></b>	<b><u>248,969</u></b>	<b><u>212,750</u></b>	<b><u>37,719</u></b>	<b><u>549,199</u></b>	<b><u>8,273</u></b>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b><u>\$ 181,423</u></b>	<b><u>\$ 525,409</u></b>	<b><u>\$ 173,491</u></b>	<b><u>\$ 249,148</u></b>	<b><u>\$ 212,901</u></b>	<b><u>\$ 42,690</u></b>	<b><u>\$ 556,826</u></b>	<b><u>\$ 14,148</u></b>



CRAIGHEAD COUNTY, ARKANSAS  
 COMBINING BALANCE SHEET - OTHER FUNDS IN THE AGGREGATE -  
 REGULATORY BASIS  
 DECEMBER 31, 2023

Schedule 1

SPECIAL REVENUE FUNDS								
	Child Support Cost	Communication Facility and Equipment	Drug Control	Jail Operation and Maintenance	County Detention Facility	Boating Safety	Emergency 911	Emergency Vehicle
ASSETS								
Cash and cash equivalents	\$ 19,585	\$ 554,501	\$ 25,344	\$ 684,282	\$ 58,990	\$ 55,135	\$ 142,077	\$ 16,671
Accounts receivable	159	18,465	129	21,019	1,963	128	5,148	447
Interfund receivables		5,987						
<b>TOTAL ASSETS</b>	<b><u>\$ 19,744</u></b>	<b><u>\$ 578,953</u></b>	<b><u>\$ 25,473</u></b>	<b><u>\$ 705,301</u></b>	<b><u>\$ 60,953</u></b>	<b><u>\$ 55,263</u></b>	<b><u>\$ 147,225</u></b>	<b><u>\$ 17,118</u></b>
LIABILITIES AND FUND BALANCES								
Liabilities:								
Accounts payable		\$ 19,355		\$ 28,197			\$ 491	\$ 2,229
Interfund payables								
Settlements pending								
<b>Total Liabilities</b>		<b><u>19,355</u></b>		<b><u>28,197</u></b>			<b><u>491</u></b>	<b><u>2,229</u></b>
Fund Balances:								
Restricted	\$ 19,744	559,598	\$ 25,473	609,983	\$ 56,487	\$ 55,263	136,565	14,889
Committed								
Assigned				67,121	4,466		10,169	
Unassigned								
<b>Total Fund Balances</b>	<b><u>19,744</u></b>	<b><u>559,598</u></b>	<b><u>25,473</u></b>	<b><u>677,104</u></b>	<b><u>60,953</u></b>	<b><u>55,263</u></b>	<b><u>146,734</u></b>	<b><u>14,889</u></b>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b><u>\$ 19,744</u></b>	<b><u>\$ 578,953</u></b>	<b><u>\$ 25,473</u></b>	<b><u>\$ 705,301</u></b>	<b><u>\$ 60,953</u></b>	<b><u>\$ 55,263</u></b>	<b><u>\$ 147,225</u></b>	<b><u>\$ 17,118</u></b>

CRAIGHEAD COUNTY, ARKANSAS  
 COMBINING BALANCE SHEET - OTHER FUNDS IN THE AGGREGATE -  
 REGULATORY BASIS  
 DECEMBER 31, 2023

Schedule 1

SPECIAL REVENUE FUNDS

	Public Defender	Indigent Criminal Defense	Adult Drug Control	Public Safety	Juvenile Probation Fee	Circuit Clerk Commissioner's Fee	Assessor's Late Assessment Fee	District Court Specialty Court
<b>ASSETS</b>								
Cash and cash equivalents	\$ 56,162	\$ 204,565	\$ 7,026	\$ 347	\$ 89,890	\$ 30,895	\$ 71,018	\$ 48,349
Accounts receivable	67	7,700	36	2	3,310	1,167	117	2,173
Interfund receivables								
<b>TOTAL ASSETS</b>	<b><u>\$ 56,229</u></b>	<b><u>\$ 212,265</u></b>	<b><u>\$ 7,062</u></b>	<b><u>\$ 349</u></b>	<b><u>\$ 93,200</u></b>	<b><u>\$ 32,062</u></b>	<b><u>\$ 71,135</u></b>	<b><u>\$ 50,522</u></b>
<b>LIABILITIES AND FUND BALANCES</b>								
<b>Liabilities:</b>								
Accounts payable		\$ 4,764			\$ 396		\$ 226	\$ 1,718
Interfund payables								
Settlements pending								
<b>Total Liabilities</b>		<b><u>4,764</u></b>			<b><u>396</u></b>		<b><u>226</u></b>	<b><u>1,718</u></b>
<b>Fund Balances:</b>								
Restricted	\$ 56,229	207,501	\$ 7,062	\$ 349	92,804	\$ 32,062	24,038	48,804
Committed								
Assigned							46,871	
Unassigned								
<b>Total Fund Balances</b>	<b><u>56,229</u></b>	<b><u>207,501</u></b>	<b><u>7,062</u></b>	<b><u>349</u></b>	<b><u>92,804</u></b>	<b><u>32,062</u></b>	<b><u>70,909</u></b>	<b><u>48,804</u></b>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b><u>\$ 56,229</u></b>	<b><u>\$ 212,265</u></b>	<b><u>\$ 7,062</u></b>	<b><u>\$ 349</u></b>	<b><u>\$ 93,200</u></b>	<b><u>\$ 32,062</u></b>	<b><u>\$ 71,135</u></b>	<b><u>\$ 50,522</u></b>

CRAIGHEAD COUNTY, ARKANSAS  
 COMBINING BALANCE SHEET - OTHER FUNDS IN THE AGGREGATE -  
 REGULATORY BASIS  
 DECEMBER 31, 2023

Schedule 1

	SPECIAL REVENUE FUNDS							
	American Rescue Plan Act	Juvenile Court Drug Court Fee	Sheriff's Drug Abuse Resistance Education	Sheriff Federal Drug Forfeiture	Eastern District Court Automation	County Jail	Juvenile Detention Facilities Grant	Arkansas Historical Preservation Grant
ASSETS								
Cash and cash equivalents	\$ 11,989,769	\$ 842	\$ 24,036	\$ 16,196	\$ 29,747	\$ 646,547	\$ 16,807	\$ (732)
Accounts receivable		10	79	9	775	11,135		
Interfund receivables								
<b>TOTAL ASSETS</b>	<b>\$ 11,989,769</b>	<b>\$ 852</b>	<b>\$ 24,115</b>	<b>\$ 16,205</b>	<b>\$ 30,522</b>	<b>\$ 657,682</b>	<b>\$ 16,807</b>	<b>\$ (732)</b>
LIABILITIES AND FUND BALANCES								
Liabilities:								
Accounts payable	\$ 46		\$ 1,575				\$ 4,913	
Interfund payables								
Settlements pending								
<b>Total Liabilities</b>	<b>46</b>		<b>1,575</b>				<b>4,913</b>	
Fund Balances:								
Restricted	11,989,723	\$ 852	22,540	\$ 16,205	\$ 30,522	\$ 644,173	11,894	
Committed								
Assigned						13,509		
Unassigned								\$ (732)
<b>Total Fund Balances</b>	<b>11,989,723</b>	<b>852</b>	<b>22,540</b>	<b>16,205</b>	<b>30,522</b>	<b>657,682</b>	<b>11,894</b>	<b>(732)</b>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$ 11,989,769</b>	<b>\$ 852</b>	<b>\$ 24,115</b>	<b>\$ 16,205</b>	<b>\$ 30,522</b>	<b>\$ 657,682</b>	<b>\$ 16,807</b>	<b>\$ (732)</b>

CRAIGHEAD COUNTY, ARKANSAS  
 COMBINING BALANCE SHEET - OTHER FUNDS IN THE AGGREGATE -  
 REGULATORY BASIS  
 DECEMBER 31, 2023

Schedule 1

	SPECIAL REVENUE FUNDS							
	Success Through Addiction Recovery Court Grant	Supplemental Juvenile Court	Homeland Security Grant	District Court Driving While Intoxicated Court Grant	Northeast Arkansas Veterans Court Expansion	Crisis Stabilization Unit Grant	Project Lifesaver (Alzheimer's)	Northeast Arkansas Mental Health Court Expansion Project
<b>ASSETS</b>								
Cash and cash equivalents	\$ (2,330)	\$ 6,468	\$ 2	\$ 248	\$ 5,388	\$ 114,165	\$ 1	\$ 20
Accounts receivable	10,428		1,760		5,823	75,476		
Interfund receivables								
<b>TOTAL ASSETS</b>	<u>\$ 8,098</u>	<u>\$ 6,468</u>	<u>\$ 1,762</u>	<u>\$ 248</u>	<u>\$ 11,211</u>	<u>\$ 189,641</u>	<u>\$ 1</u>	<u>\$ 20</u>
<b>LIABILITIES AND FUND BALANCES</b>								
<b>Liabilities:</b>								
Accounts payable	\$ 7,505	\$ 112			\$ 11,211	\$ 189,637		
Interfund payables								
Settlements pending								
<b>Total Liabilities</b>	<u>7,505</u>	<u>112</u>			<u>11,211</u>	<u>189,637</u>		
<b>Fund Balances:</b>								
Restricted	593	6,356	\$ 1,762	\$ 248			\$ 1	\$ 20
Committed						4		
Assigned								
Unassigned								
<b>Total Fund Balances</b>	<u>593</u>	<u>6,356</u>	<u>1,762</u>	<u>248</u>		<u>4</u>	<u>1</u>	<u>20</u>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<u>\$ 8,098</u>	<u>\$ 6,468</u>	<u>\$ 1,762</u>	<u>\$ 248</u>	<u>\$ 11,211</u>	<u>\$ 189,641</u>	<u>\$ 1</u>	<u>\$ 20</u>

CRAIGHEAD COUNTY, ARKANSAS  
 COMBINING BALANCE SHEET - OTHER FUNDS IN THE AGGREGATE -  
 REGULATORY BASIS  
 DECEMBER 31, 2023

Schedule 1

	SPECIAL REVENUE FUNDS						CAPITAL PROJECTS FUND	
	Accountability Court Grant - Adult Drug Control	Department of Public Safety- Public Safety Equipment Grant	Small Rural Tribal Body Worn Camera Grant	Connect and Protect Law Enforcement Behavioral Health Grant	Arkansas Opioid Overdose Response Team	Accountability Court Success Through Addiction Recovery Grant	Bureau of Justice Assistance Adult Court Discretionary Grant	Craighead County Saferoom Project
<b>ASSETS</b>								
Cash and cash equivalents	\$ (89)	\$ 1,312	\$ 3,908	\$ (2,760)	\$ 70,052	\$ (3,882)	\$ (1,300)	\$ (29,786)
Accounts receivable				10,215	112	5,000	9,302	
Interfund receivables								
<b>TOTAL ASSETS</b>	<u>\$ (89)</u>	<u>\$ 1,312</u>	<u>\$ 3,908</u>	<u>\$ 7,455</u>	<u>\$ 70,164</u>	<u>\$ 1,118</u>	<u>\$ 8,002</u>	<u>\$ (29,786)</u>
<b>LIABILITIES AND FUND BALANCES</b>								
Liabilities:								
Accounts payable				\$ 7,455	\$ 25	\$ 1,106	\$ 7,162	\$ 481,048
Interfund payables					10,084			
Settlements pending								
Total Liabilities				<u>7,455</u>	<u>10,109</u>	<u>1,106</u>	<u>7,162</u>	<u>481,048</u>
Fund Balances:								
Restricted		\$ 1,312			60,055	12	840	
Committed								
Assigned			\$ 3,908					
Unassigned	\$ (89)							(510,834)
Total Fund Balances	<u>(89)</u>	<u>1,312</u>	<u>3,908</u>		<u>60,055</u>	<u>12</u>	<u>840</u>	<u>(510,834)</u>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<u>\$ (89)</u>	<u>\$ 1,312</u>	<u>\$ 3,908</u>	<u>\$ 7,455</u>	<u>\$ 70,164</u>	<u>\$ 1,118</u>	<u>\$ 8,002</u>	<u>\$ (29,786)</u>

CRAIGHEAD COUNTY, ARKANSAS  
 COMBINING BALANCE SHEET - OTHER FUNDS IN THE AGGREGATE -  
 REGULATORY BASIS  
 DECEMBER 31, 2023

Schedule 1

CUSTODIAL FUNDS								
	Treasurer's Accounts	Collector's Accounts	Sheriff's Accounts	County Clerk's Accounts	Circuit Clerk's Accounts	District Court Accounts	Juvenile Probation Account	Totals
<b>ASSETS</b>								
Cash and cash equivalents	\$ 1,114,395	\$ 1,056,272	\$ 392,660	\$ 10,366	\$ 778,397	\$ 578,839	\$ 2,860	\$ 20,646,352
Accounts receivable								385,093
Interfund receivables								5,987
TOTAL ASSETS	<u>\$ 1,114,395</u>	<u>\$ 1,056,272</u>	<u>\$ 392,660</u>	<u>\$ 10,366</u>	<u>\$ 778,397</u>	<u>\$ 578,839</u>	<u>\$ 2,860</u>	<u>\$ 21,037,432</u>
<b>LIABILITIES AND FUND BALANCES</b>								
<b>Liabilities:</b>								
Accounts payable								\$ 787,556
Interfund payables								10,084
Settlements pending	\$ 1,114,395	\$ 1,056,272	\$ 392,660	\$ 10,366	\$ 778,397	\$ 578,839	\$ 2,860	3,935,063
Total Liabilities	<u>1,114,395</u>	<u>1,056,272</u>	<u>392,660</u>	<u>10,366</u>	<u>778,397</u>	<u>578,839</u>	<u>2,860</u>	<u>4,732,703</u>
<b>Fund Balances:</b>								
Restricted								16,593,787
Committed								4
Assigned								222,593
Unassigned								(511,655)
Total Fund Balances								<u>16,304,729</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 1,114,395</u>	<u>\$ 1,056,272</u>	<u>\$ 392,660</u>	<u>\$ 10,366</u>	<u>\$ 778,397</u>	<u>\$ 578,839</u>	<u>\$ 2,860</u>	<u>\$ 21,037,432</u>

CRAIGHEAD COUNTY, ARKANSAS  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - OTHER FUNDS IN THE AGGREGATE -  
 REGULATORY BASIS  
 FOR THE YEAR ENDED DECEMBER 31, 2023

Schedule 2

SPECIAL REVENUE FUNDS								
	Treasurer's Automation	Collector's Automation	Circuit Court Automation	Western District Court Automation	Assessor's Amendment no. 79	County Clerk's Cost	County Recorder's Cost	County Library
REVENUES								
State aid					\$ 32,154			\$ 62,005
Federal aid								
Property taxes								606,796
Fines, forfeitures, and costs			\$ 55,654	\$ 100,048				
Interest	\$ 3,913	\$ 11,919	14,119	8,049	8,497	\$ 1,437	\$ 29,471	1,580
Officers' fees						55,327	683,791	
Jail fees								
911 fees								
Donations								
Treasurer's commission	103,587							
Collector's commission		418,043						
Other	26	110	37	116	6	462	389	
<b>TOTAL REVENUES</b>	<b>107,526</b>	<b>430,072</b>	<b>69,810</b>	<b>108,213</b>	<b>40,657</b>	<b>57,226</b>	<b>713,651</b>	<b>670,381</b>
Less: Treasurer's commission		72	421	642	243	345	4,334	4,026
<b>NET REVENUES</b>	<b>107,526</b>	<b>430,000</b>	<b>69,389</b>	<b>107,571</b>	<b>40,414</b>	<b>56,881</b>	<b>709,317</b>	<b>666,355</b>
EXPENDITURES								
Current:								
General government	78,561	392,823			12,286	61,102	1,014,801	
Law enforcement			224,480	24,398				
Highways and streets								
Public safety								
Health								
Recreation and culture								672,958
<b>TOTAL EXPENDITURES</b>	<b>78,561</b>	<b>392,823</b>	<b>224,480</b>	<b>24,398</b>	<b>12,286</b>	<b>61,102</b>	<b>1,014,801</b>	<b>672,958</b>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>28,965</b>	<b>37,177</b>	<b>(155,091)</b>	<b>83,173</b>	<b>28,128</b>	<b>(4,221)</b>	<b>(305,484)</b>	<b>(6,603)</b>
OTHER FINANCING SOURCES (USES)								
Transfers in								
<b>EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES</b>	<b>28,965</b>	<b>37,177</b>	<b>(155,091)</b>	<b>83,173</b>	<b>28,128</b>	<b>(4,221)</b>	<b>(305,484)</b>	<b>(6,603)</b>
FUND BALANCES - JANUARY 1	151,991	487,843	328,582	165,796	184,622	41,940	854,683	14,876
FUND BALANCES - DECEMBER 31	<b>\$ 180,956</b>	<b>\$ 525,020</b>	<b>\$ 173,491</b>	<b>\$ 248,969</b>	<b>\$ 212,750</b>	<b>\$ 37,719</b>	<b>\$ 549,199</b>	<b>\$ 8,273</b>

CRAIGHEAD COUNTY, ARKANSAS  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - OTHER FUNDS IN THE AGGREGATE -  
 REGULATORY BASIS  
 FOR THE YEAR ENDED DECEMBER 31, 2023

Schedule 2

	SPECIAL REVENUE FUNDS							
	Child Support Cost	Communication Facility and Equipment	Drug Control	Jail Operation and Maintenance	County Detention Facility	Boating Safety	Emergency 911	Emergency Vehicle
REVENUES								
State aid						\$ 6,826		
Federal aid								
Property taxes								
Fines, forfeitures, and costs			\$ 5,398	\$ 253,476	\$ 25,259			\$ 11,049
Interest	\$ 928	\$ 17,601	897	23,567	3,021	2,312	\$ 5,057	793
Officers' fees	4,362	27,944						
Jail fees		270,771						
911 fees							49,304	
Donations								
Treasurer's commission								
Collector's commission								
Other	35	675						280
<b>TOTAL REVENUES</b>	<b>5,325</b>	<b>316,991</b>	<b>6,295</b>	<b>277,043</b>	<b>28,280</b>	<b>9,138</b>	<b>54,361</b>	<b>12,122</b>
Less: Treasurer's commission	32	1,056	38	1,651	172	55	328	32
<b>NET REVENUES</b>	<b>5,293</b>	<b>315,935</b>	<b>6,257</b>	<b>275,392</b>	<b>28,108</b>	<b>9,083</b>	<b>54,033</b>	<b>12,090</b>
EXPENDITURES								
Current:								
General government	6,374							
Law enforcement		340,343		57,855	30,000	9,810		13,664
Highways and streets								
Public safety							13,007	
Health								
Recreation and culture								
<b>TOTAL EXPENDITURES</b>	<b>6,374</b>	<b>340,343</b>		<b>57,855</b>	<b>30,000</b>	<b>9,810</b>	<b>13,007</b>	<b>13,664</b>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>(1,081)</b>	<b>(24,408)</b>	<b>6,257</b>	<b>217,537</b>	<b>(1,892)</b>	<b>(727)</b>	<b>41,026</b>	<b>(1,574)</b>
OTHER FINANCING SOURCES (USES)								
Transfers in								
<b>EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES</b>	<b>(1,081)</b>	<b>(24,408)</b>	<b>6,257</b>	<b>217,537</b>	<b>(1,892)</b>	<b>(727)</b>	<b>41,026</b>	<b>(1,574)</b>
FUND BALANCES - JANUARY 1	20,825	584,006	19,216	459,567	62,845	55,990	105,708	16,463
FUND BALANCES - DECEMBER 31	<b>\$ 19,744</b>	<b>\$ 559,598</b>	<b>\$ 25,473</b>	<b>\$ 677,104</b>	<b>\$ 60,953</b>	<b>\$ 55,263</b>	<b>\$ 146,734</b>	<b>\$ 14,889</b>



CRAIGHEAD COUNTY, ARKANSAS  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - OTHER FUNDS IN THE AGGREGATE -  
 REGULATORY BASIS  
 FOR THE YEAR ENDED DECEMBER 31, 2023

Schedule 2

	SPECIAL REVENUE FUNDS							
	Public Defender	Indigent Criminal Defense	Adult Drug Control	Public Safety	Juvenile Probation Fee	Circuit Clerk Commissioner's Fee	Assessor's Late Assessment Fee	District Court Specialty Court
REVENUES								
State aid								
Federal aid								
Property taxes							\$ 5,713	
Fines, forfeitures, and costs	\$ 2,610	\$ 96,438	\$ 1,940	\$ 126				\$ 6,580
Interest	2,179	8,300	286	13	\$ 3,080	\$ 1,202	2,694	1,895
Officers' fees					38,817	2,371		
Jail fees								
911 fees								
Donations								
Treasurer's commission								
Collector's commission								
Other		120	13	2	52		4	33
<b>TOTAL REVENUES</b>	<b>4,789</b>	<b>104,858</b>	<b>2,239</b>	<b>141</b>	<b>41,949</b>	<b>3,573</b>	<b>8,411</b>	<b>8,508</b>
Less: Treasurer's commission	28	51	16		234	14	50	50
<b>NET REVENUES</b>	<b>4,761</b>	<b>104,807</b>	<b>2,223</b>	<b>141</b>	<b>41,715</b>	<b>3,559</b>	<b>8,361</b>	<b>8,458</b>
EXPENDITURES								
Current:								
General government						430	1,156	
Law enforcement		107,387	1,860	81	10,004			5,855
Highways and streets								
Public safety								
Health								
Recreation and culture								
<b>TOTAL EXPENDITURES</b>		<b>107,387</b>	<b>1,860</b>	<b>81</b>	<b>10,004</b>	<b>430</b>	<b>1,156</b>	<b>5,855</b>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>4,761</b>	<b>(2,580)</b>	<b>363</b>	<b>60</b>	<b>31,711</b>	<b>3,129</b>	<b>7,205</b>	<b>2,603</b>
OTHER FINANCING SOURCES (USES)								
Transfers in								
<b>EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES</b>	<b>4,761</b>	<b>(2,580)</b>	<b>363</b>	<b>60</b>	<b>31,711</b>	<b>3,129</b>	<b>7,205</b>	<b>2,603</b>
FUND BALANCES - JANUARY 1	51,468	210,081	6,699	289	61,093	28,933	63,704	46,201
FUND BALANCES - DECEMBER 31	<b>\$ 56,229</b>	<b>\$ 207,501</b>	<b>\$ 7,062</b>	<b>\$ 349</b>	<b>\$ 92,804</b>	<b>\$ 32,062</b>	<b>\$ 70,909</b>	<b>\$ 48,804</b>

CRAIGHEAD COUNTY, ARKANSAS  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - OTHER FUNDS IN THE AGGREGATE -  
 REGULATORY BASIS  
 FOR THE YEAR ENDED DECEMBER 31, 2023

Schedule 2

	SPECIAL REVENUE FUNDS							
	American Rescue Plan Act	Juvenile Court Drug Court Fee	Sheriff's Drug Abuse Resistance Education	Sheriff Federal Drug Forfeiture	Eastern District Court Automation	County Jail	Juvenile Detention Facilities Grant	Adult Drug Court Grant
REVENUES								
State aid							\$ 31,167	
Federal aid								
Property taxes								
Fines, forfeitures, and costs					\$ 8,685	\$ 137,513		
Interest	\$ 478,682	\$ 34	\$ 1,278	\$ 642	1,068	23,063		
Officers' fees		650						
Jail fees								
911 fees								
Donations			14,720					
Treasurer's commission								
Collector's commission								
Other			96				93	
<b>TOTAL REVENUES</b>	<b>478,682</b>	<b>684</b>	<b>16,094</b>	<b>642</b>	<b>9,753</b>	<b>160,576</b>	<b>31,260</b>	
Less: Treasurer's commission		4	7	4	57	138		
<b>NET REVENUES</b>	<b>478,682</b>	<b>680</b>	<b>16,087</b>	<b>638</b>	<b>9,696</b>	<b>160,438</b>	<b>31,260</b>	
EXPENDITURES								
Current:								
General government	88,347							
Law enforcement		921	25,421		2,131		47,825	\$ 577
Highways and streets								
Public safety								
Health								
Recreation and culture								
<b>TOTAL EXPENDITURES</b>	<b>88,347</b>	<b>921</b>	<b>25,421</b>		<b>2,131</b>		<b>47,825</b>	<b>577</b>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>390,335</b>	<b>(241)</b>	<b>(9,334)</b>	<b>638</b>	<b>7,565</b>	<b>160,438</b>	<b>(16,565)</b>	<b>(577)</b>
OTHER FINANCING SOURCES (USES)								
Transfers in								
<b>EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES</b>	<b>390,335</b>	<b>(241)</b>	<b>(9,334)</b>	<b>638</b>	<b>7,565</b>	<b>160,438</b>	<b>(16,565)</b>	<b>(577)</b>
FUND BALANCES - JANUARY 1	11,599,388	1,093	31,874	15,567	22,957	497,244	28,459	577
FUND BALANCES - DECEMBER 31	<b>\$ 11,989,723</b>	<b>\$ 852</b>	<b>\$ 22,540</b>	<b>\$ 16,205</b>	<b>\$ 30,522</b>	<b>\$ 657,682</b>	<b>\$ 11,894</b>	<b>\$ 0</b>

CRAIGHEAD COUNTY, ARKANSAS  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - OTHER FUNDS IN THE AGGREGATE -  
 REGULATORY BASIS  
 FOR THE YEAR ENDED DECEMBER 31, 2023

Schedule 2

	SPECIAL REVENUE FUNDS							
	Hazard Mitigation Grant-County Road 7628 and County Road 7629	Arkansas Historical Preservation Grant	Courthouse Security Grant	Rural Community Grant - Southridge Fire District	Success Through Addiction Recovery Court Grant	Supplemental Juvenile Court	Homeland Security Grant	Federal Emergency Management Agency Hazard Mitigation Grant
REVENUES								
State aid		\$ 93,000	\$ 19,506			\$ 9,801		
Federal aid					\$ 160,501		\$ 179,795	\$ 26,250
Property taxes								
Fines, forfeitures, and costs								
Interest								
Officers' fees								
Jail fees								
911 fees								
Donations								
Treasurer's commission								
Collector's commission								
Other					333	6	1,762	
<b>TOTAL REVENUES</b>		<b>93,000</b>	<b>19,506</b>		<b>160,834</b>	<b>9,807</b>	<b>181,557</b>	<b>26,250</b>
Less: Treasurer's commission								
<b>NET REVENUES</b>		<b>93,000</b>	<b>19,506</b>		<b>160,834</b>	<b>9,807</b>	<b>181,557</b>	<b>26,250</b>
EXPENDITURES								
Current:								
General government		93,732						
Law enforcement			19,506		161,188	3,451		
Highways and streets	\$ 7							
Public safety				\$ 77			179,795	35,000
Health								
Recreation and culture								
<b>TOTAL EXPENDITURES</b>	<b>7</b>	<b>93,732</b>	<b>19,506</b>	<b>77</b>	<b>161,188</b>	<b>3,451</b>	<b>179,795</b>	<b>35,000</b>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>(7)</b>	<b>(732)</b>		<b>(77)</b>	<b>(354)</b>	<b>6,356</b>	<b>1,762</b>	<b>(8,750)</b>
OTHER FINANCING SOURCES (USES)								
Transfers in								8,750
<b>EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES</b>	<b>(7)</b>	<b>(732)</b>		<b>(77)</b>	<b>(354)</b>	<b>6,356</b>	<b>1,762</b>	
FUND BALANCES - JANUARY 1	7			77	947			
FUND BALANCES - DECEMBER 31	\$ 0	\$ (732)	\$ 0	\$ 0	\$ 593	\$ 6,356	\$ 1,762	\$ 0

CRAIGHEAD COUNTY, ARKANSAS  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - OTHER FUNDS IN THE AGGREGATE -  
 REGULATORY BASIS  
 FOR THE YEAR ENDED DECEMBER 31, 2023

Schedule 2

	SPECIAL REVENUE FUNDS							
	District Court Driving While Intoxicated Court Grant	Northeast Arkansas Veterans Court Expansion	Crisis Stabilization Unit Grant	Rural Community Grant - Brookland Fire Department	Project Lifesaver (Alzheimer's)	Northeast Arkansas Mental Health Court Expansion Project	Accountability Court Grant - Adult Drug Control	Department of Public Safety- Public Safety Equipment Grant
REVENUES								
State aid			\$ 1,108,050	\$ 15,000			\$ 4,870	
Federal aid	\$ 14,873	\$ 100,701						
Property taxes								
Fines, forfeitures, and costs								
Interest								
Officers' fees								
Jail fees								
911 fees								
Donations				15,000				
Treasurer's commission								
Collector's commission								
Other	143						41	
<b>TOTAL REVENUES</b>	<b>15,016</b>	<b>100,701</b>	<b>1,108,050</b>	<b>30,000</b>			<b>4,911</b>	
Less: Treasurer's commission								
<b>NET REVENUES</b>	<b>15,016</b>	<b>100,701</b>	<b>1,108,050</b>	<b>30,000</b>			<b>4,911</b>	
EXPENDITURES								
Current:								
General government								
Law enforcement	15,000	100,701					5,000	\$ 19,321
Highways and streets								
Public safety				30,000				
Health			1,108,049					
Recreation and culture								
<b>TOTAL EXPENDITURES</b>	<b>15,000</b>	<b>100,701</b>	<b>1,108,049</b>	<b>30,000</b>			<b>5,000</b>	<b>19,321</b>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>16</b>		<b>1</b>				<b>(89)</b>	<b>(19,321)</b>
OTHER FINANCING SOURCES (USES)								
Transfers in								
<b>EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES</b>	<b>16</b>		<b>1</b>				<b>(89)</b>	<b>(19,321)</b>
FUND BALANCES - JANUARY 1	232		3		\$ 1	\$ 20		20,633
FUND BALANCES - DECEMBER 31	\$ 248	\$ 0	\$ 4	\$ 0	\$ 1	\$ 20	\$ (89)	\$ 1,312

CRAIGHEAD COUNTY, ARKANSAS  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - OTHER FUNDS IN THE AGGREGATE -  
 REGULATORY BASIS  
 FOR THE YEAR ENDED DECEMBER 31, 2023

Schedule 2

	SPECIAL REVENUE FUNDS							CAPITAL PROJECTS FUND	Totals
	Rural Community Grant - Philadelphia Fire Department	Supplemental Juvenile Court Grant	Small Rural Tribal Body Worn Camera Grant	Connect and Protect Law Enforcement Behavioral Health Grant	Arkansas Opioid Overdose Response Team	Accountability Court Success Through Addiction Recovery Grant	Bureau of Justice Assistance Adult Court Discretionary Grant	Craighead County Saferoom Project	
REVENUES									
State aid					\$ 190,588	\$ 5,000			
Federal aid			\$ 360	\$ 189,921			\$ 146,042	\$ 19,241	
Property taxes									
Fines, forfeitures, and costs									
Interest									
Officers' fees									
Jail fees									
911 fees									
Donations									
Treasurer's commission									
Collector's commission									
Other	\$ 121	\$ 32		30	112	29	84		
<b>TOTAL REVENUES</b>	<b>121</b>	<b>32</b>	<b>360</b>	<b>189,951</b>	<b>190,700</b>	<b>5,029</b>	<b>146,126</b>	<b>19,241</b>	
Less: Treasurer's commission									
<b>NET REVENUES</b>	<b>121</b>	<b>32</b>	<b>360</b>	<b>189,951</b>	<b>190,700</b>	<b>5,029</b>	<b>146,126</b>	<b>19,241</b>	
EXPENDITURES									
Current:									
General government									
Law enforcement		9,338	23,350		130,645	5,017	145,286		
Highways and streets									
Public safety	10,223							564,475	
Health				190,893					
Recreation and culture									
<b>TOTAL EXPENDITURES</b>	<b>10,223</b>	<b>9,338</b>	<b>23,350</b>	<b>190,893</b>	<b>130,645</b>	<b>5,017</b>	<b>145,286</b>	<b>564,475</b>	
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>(10,102)</b>	<b>(9,306)</b>	<b>(22,990)</b>	<b>(942)</b>	<b>60,055</b>	<b>12</b>	<b>840</b>	<b>(545,234)</b>	
OTHER FINANCING SOURCES (USES)									
Transfers in								34,400	
<b>EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES</b>	<b>(10,102)</b>	<b>(9,306)</b>	<b>(22,990)</b>	<b>(942)</b>	<b>60,055</b>	<b>12</b>	<b>840</b>	<b>(510,834)</b>	
FUND BALANCES - JANUARY 1	10,102	9,306	26,898	942					
FUND BALANCES - DECEMBER 31	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 3,908</u>	<u>\$ 0</u>	<u>\$ 60,055</u>	<u>\$ 12</u>	<u>\$ 840</u>	<u>\$ (510,834)</u>	
								<u>\$ 16,304,729</u>	

CRAIGHEAD COUNTY, ARKANSAS  
NOTES TO SCHEDULES 1 AND 2  
DECEMBER 31, 2023

The following funds and descriptions represent all funds reported as other funds in the aggregate.

<u>Fund Name</u>	<u>Fund Description</u>
Treasurer's Automation	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 accounting and record keeping system.
Collector's Automation	Ark. Code Ann. § 21-6-305 established fund to receive up to 10% of collector's gross commission to operate the collector's office and to purchase, maintain, and operate an automated record keeping system.
Circuit Court Automation	Ark. Code Ann. § 16-13-704 established fund to receive circuit court installment fees to be used for circuit court-related technology and to defray the cost of fine collection.
Western District Court Automation	Ark. Code Ann. § 16-13-704 established fund to receive district court installment fees to be used solely for district court-related technology.
Assessor's Amendment no. 79	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 Ark. Const. amend. 79.
County Clerk's Cost	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.
County Recorder's Cost	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.
County Library	Ark. Code Ann. § 13-2-404 established fund to account for library property tax millage levied by the quorum court for the support, operation, and maintenance of the public library.
Child Support Cost	Ark. Code Ann. § 9-10-109 established fund to receive fees to offset administrative costs in the clerk's office.
Communication Facility and Equipment	Ark. Code Ann. §§ 21-6-307, 12-41-105 established fund to receive 25% of Sheriff's fees collected, phone commission funds, and profits earned from prisoner commissary services to be used to train operations staff; operate, equip, repair, or replace existing communication equipment; purchase additional communications equipment; otherwise improve a communications facility or system for the sheriff's department; or purchase vehicles, weapons, or other equipment for the sheriff's department.
Drug Control	Ark. Code Ann. § 5-64-505 established fund to receive asset forfeitures resulting from drug offense cases due to arresting agency.

CRAIGHEAD COUNTY, ARKANSAS  
NOTES TO SCHEDULES 1 AND 2  
DECEMBER 31, 2023

The following funds and descriptions represent all funds reported as other funds in the aggregate.

<u>Fund Name</u>	<u>Fund Description</u>
Jail Operation and Maintenance	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	Ark. Code Ann. § 12-41-505 established fund to receive 90% of a \$40 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 or for certificate pay for law enforcement and jailer personnel.
Boating Safety	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	Ark. Code Ann. § 12-10-318 established fund to receive fees collected by telephone providers for 911 emergency services.
Emergency Vehicle	Ark. Code Ann. § 27-22-103 established fund to account for the fine for failure to insure motor vehicles to be used for the purchase and maintenance of rescue, emergency medical, and law enforcement vehicles, communications equipment, animals owned or used by law enforcement agencies, life-saving medical apparatus, and law enforcement apparatus to be used for those purposes.
Public Defender	Ark. Code Ann. § 17-19-301 authorized a bail bond fee of \$20 to be collected, which shall be remitted to the Arkansas Public Defender Commission. Three dollars of each fee is remitted back to the county quarterly to be used to defray the operating expenses of the public defender office.
Indigent Criminal Defense	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 an representation of indigent person.
Adult Drug Control	Ark. Code Ann. § 16-98-304 established fund to receive program user fees set by drug court judges to be used for the benefit and administration of the drug court program.
Public Safety	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.
Juvenile Probation Fee	Ark. Code Ann. §§ 16-13-326, 9-27-367 established fund to receive juvenile fees, court costs, and fines to provide services and supplies to juveniles at the discretion of the juvenile division of circuit court.

CRAIGHEAD COUNTY, ARKANSAS  
NOTES TO SCHEDULES 1 AND 2  
DECEMBER 31, 2023

The following funds and descriptions represent all funds reported as other funds in the aggregate.

<u>Fund Name</u>	<u>Fund Description</u>
Circuit Clerk Commissioner's Fee	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 expense of the office of circuit clerk.
Assessor's Late Assessment Fee	Ark. Code Ann. § 26-26-201 established fund to receive \$.50 fee on delinquent persons which shall be used by the county assessor to help pay for the expense of assessing property.
District Court Specialty Court	Ark. Code Ann. § 16-10-141 established fund to receive district court cost and fees - specialty courts.
American Rescue Plan Act	Established to receive and disburse Coronavirus State and Local Fiscal Recovery Funds (SLRF), a part of the American Rescue Plan Act (ARPA) of 2021, to support response to and recovery from the COVID-19 public health emergency.
Juvenile Court Drug Court Fee	Ark. Code Ann. §§ 16-13-326, 9-27-367 established fund to receive juvenile fees, court costs, and fines to provide services and supplies to juveniles at the discretion of the juvenile division of circuit court.
Sheriff's Drug Abuse Resistance Education	Established to account for donations of education against drug abuse.
Sheriff Federal Drug Forfeiture	Established to receive federal asset forfeitures resulting from drug offense cases to be used for law enforcement purposes.
Eastern District Court Automation	Ark. Code Ann. § 16-13-704 established fund to receive district court installment fees to be used solely for district court-related technology.
County Jail	Ark. Code Ann. § 16-10-307 established the County Administration of Justice Fund which continued to finance this fund to be used for county jail.
Juvenile Detention Facilities Grant	Established to account for a grant received from the Department of Finance and Administration to supplement the operations of the juvenile detention center and holdover facility.
Adult Drug Court Grant	Established to account for grant received from United States Department of Justice to provide assistance to implement treatment drug courts.
Hazard Mitigation Grant-County Road 7628 and County Road 7629	Established to account for grant received from Arkansas Department of Emergency Management, State Hazard Mitigation Grant Program for culvert replacement with bridge mitigation County Road 7628 and County Road 7629.



CRAIGHEAD COUNTY, ARKANSAS  
 NOTES TO SCHEDULES 1 AND 2  
 DECEMBER 31, 2023

The following funds and descriptions represent all funds reported as other funds in the aggregate.

<u>Fund Name</u>	<u>Fund Description</u>
Arkansas Historical Preservation Grant	Established to account for a grant received from Arkansas Historic Preservation Program to preserve the state's historic resources.
Courthouse Security Grant	Ark. Code Ann. § 16-10-1006 established fund for the purpose of providing financial assistance to local governments to assist in the implementation of local security and emergency preparedness plans for circuit and district courts.
Rural Community Grant - Southridge Fire District	Established to account for grant received from Arkansas Economic Development Grant Program for the purchase of protective equipment for the Southridge Fire District.
Success Through Addiction Recovery Court Grant	Established to account for grant received from United States Department of Justice to expand the Craighead County Success Through Addiction Recovery Program.
Supplemental Juvenile Court	Established to account for grant received from Arkansas Administrative Office of the Courts to provide hazardous duty/incentive pay and other expenditures for the juvenile court department.
Homeland Security Grant	Established to account for grant received from the Arkansas Department of Public Safety for building and cyber security.
Federal Emergency Management Agency Hazard Mitigation Grant	Established to account for federal grant received from Federal Emergency Management Agency to update County Hazard Mitigation Plan.
District Court Driving While Intoxicated Court Grant	Established to account for grants received from United States Department of Transportation to provide training to implement a driving while intoxicated court.
Northeast Arkansas Veterans Court Expansion	Established to account for grant received from United States Department of Justice, Adult Drug Court Discretionary Grant Program to implement and enhance the operations of the Northeast Arkansas Veterans Court.
Crisis Stabilization Unit Grant	Craighead County Ordinance no. 2019-11 (May 28, 2019) established fund for designating County revenues to be appropriated for cost of furnishing, initial start up, training, and other costs related to operating the facility. This fund also receives state and federal grants to establish and maintain the facility.
Rural Community Grant - Brookland Fire Department	Established to account for grant received from the Arkansas Rural Community Grant Program for the purchase of protective equipment for the Brookland Fire District.

CRAIGHEAD COUNTY, ARKANSAS  
 NOTES TO SCHEDULES 1 AND 2  
 DECEMBER 31, 2023

The following funds and descriptions represent all funds reported as other funds in the aggregate.

<u>Fund Name</u>	<u>Fund Description</u>
Project Lifesaver (Alzheimer's)	Established to account for donations and grants received in conjunction with Act 92 of 2009, which was approved to establish a task force on the effect of Alzheimer's disease and other cognitive disorders. Use of funds may include purchasing and maintenance of equipment, administrative costs, programming, additional manpower, training, record keeping, and other duties that are directly related to this program.
Northeast Arkansas Mental Health Court Expansion Project	Established to account for grants received from United States Department of Justice, Adult Drug Court Discretionary Grant Program, to develop and implement drug courts that effectively integrate evidence-based substance use disorder treatment, mandatory drug testing, sanctions and incentives, and transitional services in a judicially supervised court setting with jurisdiction over substance-misusers to include addressing the opioid epidemic.
Accountability Court Grant - Adult Drug Control	Established to account for grant received from the Administrative Office of the Courts to further train adult drug court personnel in drug related health issues.
Department of Public Safety-Public Safety Equipment Grant	Established to account for grant received from the Arkansas Public Safety Equipment Grant Program for the purchase of law enforcement equipment aiding in improving trust and relationships between law enforcement and their communities.
Rural Community Grant - Philadelphia Fire Department	Established to account for grant received from the Arkansas Rural Community Grant Program for the purchase of fire equipment for the Philadelphia Fire District.
Supplemental Juvenile Court Grant	Established to account for grant received from Arkansas Administrative Office of the Courts to provide hazardous duty/incentive pay and other expenditures for the juvenile court department.
Small Rural Tribal Body Worn Camera Grant	Established to account for grant received from the United States Department of Justice to initiate or expand a body-worn camera program.
Connect and Protect Law Enforcement Behavioral Health Grant	Established to account for grant received from the United States Department of Justice, Law Enforcement Behavioral Health Response Program, to design and enhance law enforcement behavior health response for individuals with mental health and substance use disorders.
Arkansas Opioid Overdose Response Team	Established to account for grant received from the Arkansas Opioid Recovery Partnership to help reduce overdose deaths through prevention, treatment, enforcement and recovery programs. Consisting of salaries for a dedicated Overdose Investigator and Peer Recovery Specialist along with providing community support and education to substance use disorder issues.

CRAIGHEAD COUNTY, ARKANSAS  
NOTES TO SCHEDULES 1 AND 2  
DECEMBER 31, 2023

The following funds and descriptions represent all funds reported as other funds in the aggregate.

<u>Fund Name</u>	<u>Fund Description</u>
Accountability Court Success Through Addiction Recovery Grant	Established to account for state grant received from Administrative Office of the Courts for incentives for STAR Court participants to assist in sobriety.
Bureau of Justice Assistance Adult Court Discretionary Grant	Established to account for a federal grant received from Department of Justice to plan, implement, and enhance drug court services, including service coordination, management of drug court participants, and recovery support services.
Craighead County Saferoom Project	Established to account for federal grant received from Federal Emergency Management Agency for a saferoom.

Treasurer's accounts consist primarily of law library funds, property taxes, and treasurer's commission not distributed to the appropriate agencies.

Collector's accounts consist primarily of delinquent taxes not yet distributed to the various taxing units.

Sheriff's accounts consist primarily of fees settlement, bond, and inmate trust money.

County Clerk's accounts consist primarily of fee money to be settled with the treasurer and probate money to be disbursed to appropriate entities.

Circuit Clerk's accounts consist of trust money awaiting disposition by the applicable court and settlements due to the treasurer.

District Court accounts consist primarily of fines and costs not yet distributed to the county and/or state.

Juvenile Probation office accounts primarily of juvenile fees not yet remitted to the treasurer and restitution not yet paid to individuals.

CRAIGHEAD COUNTY, ARKANSAS  
OTHER INFORMATION  
SCHEDULE OF CAPITAL ASSETS  
DECEMBER 31, 2023  
(Unaudited)

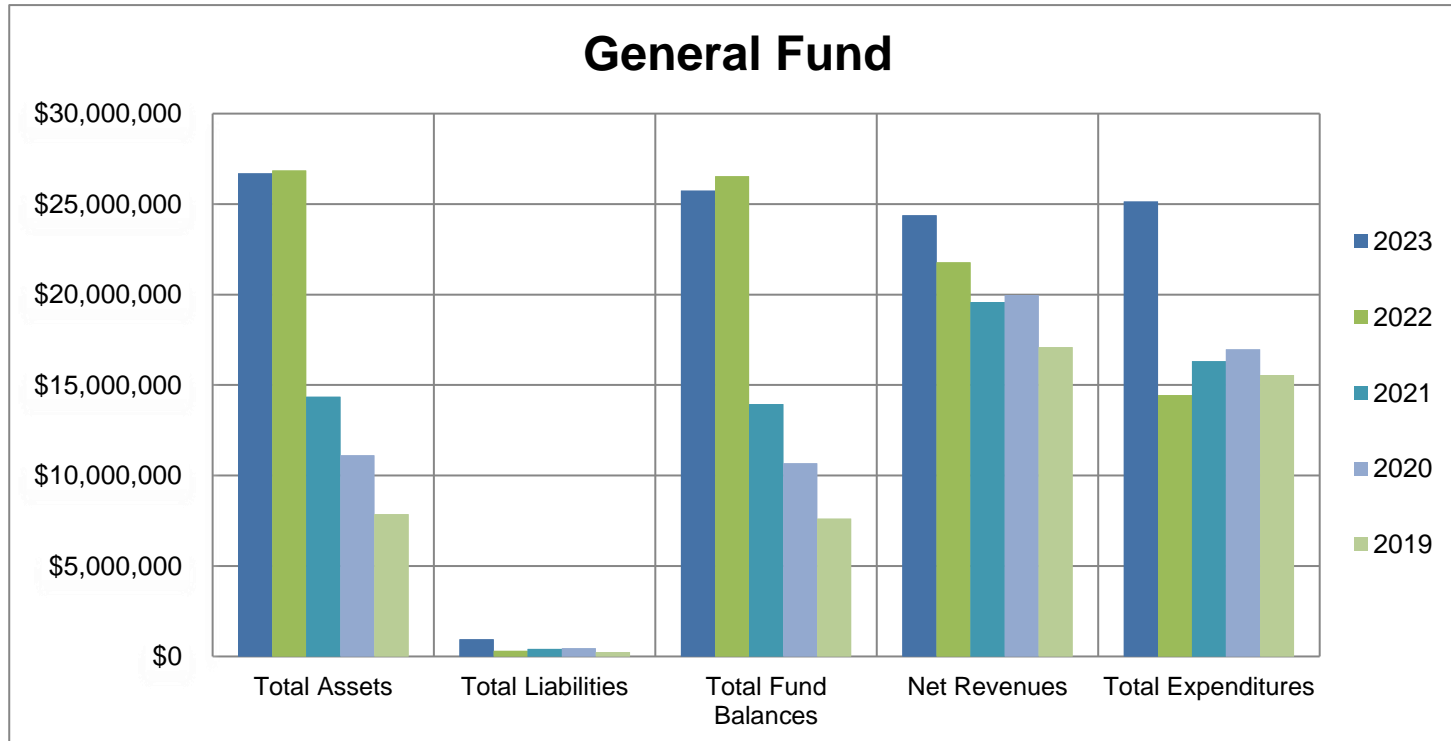
Schedule 3

	<u>December 31, 2023</u>
Land	\$ 1,580,000
Buildings	21,807,818
Equipment	12,894,084
Construction in progress	<u>5,188,268</u>
Total	<u><u>\$ 41,470,170</u></u>

CRAIGHEAD COUNTY, ARKANSAS  
 SCHEDULE OF SELECTED INFORMATION FOR THE LAST FIVE YEARS - GENERAL FUND - REGULATORY BASIS  
 DECEMBER 31, 2023  
 (Unaudited)

Schedule 4-1

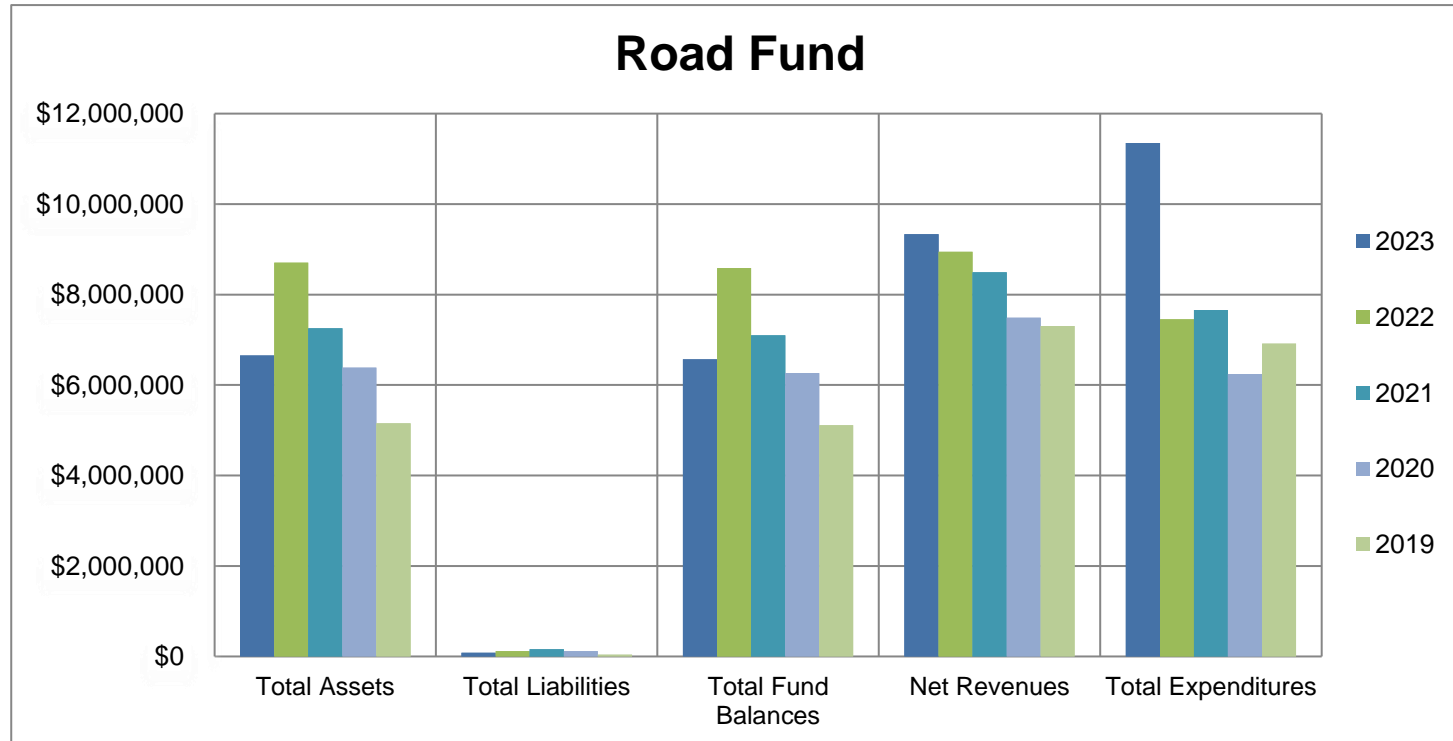
<u>General</u>	2023	2022	2021	2020	2019
Total Assets	\$ 26,694,814	\$ 26,848,633	\$ 14,357,905	\$ 11,120,516	\$ 7,868,561
Total Liabilities	952,700	312,244	419,574	449,748	246,389
Total Fund Balances	25,742,114	26,536,389	13,938,331	10,670,768	7,622,172
Net Revenues	24,379,784	21,777,489	19,586,163	19,972,176	17,101,212
Total Expenditures	25,130,909	14,445,637	16,318,600	16,972,691	15,562,221
Total Other Financing Sources/Uses	(43,150)	5,266,206		49,111	(1,257,477)



CRAIGHEAD COUNTY, ARKANSAS  
 SCHEDULE OF SELECTED INFORMATION FOR THE LAST FIVE YEARS - ROAD FUND - REGULATORY BASIS  
 DECEMBER 31, 2023  
 (Unaudited)

Schedule 4-2

<u>Road</u>	2023	2022	2021	2020	2019
Total Assets	\$ 6,650,317	\$ 8,707,178	\$ 7,257,948	\$ 6,381,756	\$ 5,152,062
Total Liabilities	80,761	119,699	158,194	117,836	41,998
Total Fund Balances	6,569,556	8,587,479	7,099,754	6,263,920	5,110,064
Net Revenues	9,332,227	8,943,372	8,492,679	7,486,958	7,304,149
Total Expenditures	11,350,150	7,455,647	7,656,845	6,246,140	6,918,335
Total Other Financing Sources/Uses				(86,962)	



CRAIGHEAD COUNTY, ARKANSAS  
 SCHEDULE OF SELECTED INFORMATION FOR THE LAST FIVE YEARS - OTHER FUNDS IN THE AGGREGATE - REGULATORY BASIS  
 DECEMBER 31, 2023  
 (Unaudited)

Schedule 4-3

<u>Other Funds in the Aggregate</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>
Total Assets	\$ 21,037,432	\$ 20,455,888	\$ 19,385,059	\$ 7,500,701	\$ 5,944,036
Total Liabilities	4,732,703	4,166,140	4,320,518	3,506,969	2,938,739
Total Fund Balances	16,304,729	16,289,748	15,064,541	3,993,732	3,005,297
Net Revenues	6,066,342	16,291,650	16,043,387	5,782,805	3,929,995
Total Expenditures	6,094,511	9,800,237	4,972,578	4,832,221	4,481,646
Total Other Financing Sources/Uses	43,150	(5,266,206)		37,851	1,257,477

