

# **Crawford County, Arkansas**

## **Regulatory Basis Financial Statements and Other Reports**

**December 31, 2021**

LEGISLATIVE JOINT AUDITING COMMITTEE

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Senate Chair  
Sen. Gary Stubblefield  
Senate Vice Chair



Rep. Richard Womack  
House Chair  
Rep. Nelda Speaks  
House Vice Chair

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

## LEGISLATIVE JOINT AUDITING COMMITTEE ARKANSAS LEGISLATIVE AUDIT

Independent Auditor's Report

Crawford 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 Crawford 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, 2021, 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 Crawford County, Arkansas, as of December 31, 2021; 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 Crawford County, Arkansas, as of December 31, 2021, 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 Regulatory Basis 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. 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 October 20, 2022, 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



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

Little Rock, Arkansas  
October 20, 2022  
LOCO01721

# Arkansas

**Sen. Ronald Caldwell**  
Senate Chair

**Sen. Gary Stubblefield**  
Senate Vice Chair



**Rep. Richard Womack**  
House Chair

**Rep. Nelda Speaks**  
House Vice Chair

**Roger A. Norman, JD, CPA, CFE, CFF**  
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

Crawford 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 Crawford County, Arkansas (County), as of and for the year ended December 31, 2021, 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 October 20, 2022. 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 October 20, 2022.

### **Purpose of This Report**

The purpose of this report is solely to described 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, appearing to read "Timothy R. Jones". The signature is fluid and cursive, with a large initial "T" and "R".

Timothy R. Jones, CPA, CFF  
Deputy Legislative Auditor

Little Rock, Arkansas  
October 20, 2022

# Arkansas



**Sen. Ronald Caldwell**  
Senate Chair  
**Sen. Gary Stubblefield**  
Senate Vice Chair

**Rep. Richard Womack**  
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**Roger A. Norman, JD, CPA, CFE, CFF**  
Legislative Auditor

## LEGISLATIVE JOINT AUDITING COMMITTEE ARKANSAS LEGISLATIVE AUDIT

### MANAGEMENT LETTER

Crawford 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 2021:

County Judge: Dennis Gilstrap  
Treasurer: Beverly Pyle  
Sheriff: Ron Brown (Retired August 31, 2021))  
Jimmy Damante (Appointed September 1, 2021 )  
Tax Collector: Kevin Pixley  
County Clerk: Jo Wester  
Circuit Clerk: Sharon L. Blount-Baker  
Assessor: Sandra Heiner  
County Librarian: Eva White (January 1, 2021 through January 15, 2021)  
George Fowler (January 16, 2021 through December 31, 2021)

We would like to communicate the following item that came to our attention during this audit. The purpose of such comment is to provide constructive feedback and guidance, in an effort to assist management in maintaining a satisfactory level of compliance with the state constitution, laws and regulations, and to improve internal control. This matter was discussed previously with County officials during the course of our audit fieldwork and at the exit conference.

#### County Clerk

It came to our attention that on December 22, 2021, the County initiated a payroll direct deposit of \$1,031 to a fraudulent checking account after receiving an email request to change an employee's direct deposit information. The funds were sent to the fraudulent account on December 24, 2021, and County personnel discovered the email was fake. The County notified law enforcement and its banking institution but was unable to recover the funds.

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, reading "Timothy R. Jones".

Timothy R. Jones, CPA, CFF  
Deputy Legislative Auditor

Little Rock, Arkansas  
October 20, 2022



CRAWFORD COUNTY, ARKANSAS  
BALANCE SHEET - REGULATORY BASIS  
DECEMBER 31, 2021

Exhibit A

	General	Road	Other Funds in the Aggregate
ASSETS			
Cash and cash equivalents	\$ 7,365,087	\$ 7,360,540	\$ 20,154,644
Accounts receivable	345,713	276,008	231,137
	<u>                    </u>	<u>                    </u>	<u>                    </u>
TOTAL ASSETS	<u><u>\$ 7,710,800</u></u>	<u><u>\$ 7,636,548</u></u>	<u><u>\$ 20,385,781</u></u>
LIABILITIES AND FUND BALANCES			
Liabilities:			
Accounts payable	\$ 282,892	\$ 278,989	\$ 290,104
Settlements pending			4,182,419
Total Liabilities	<u>282,892</u>	<u>278,989</u>	<u>4,472,523</u>
Fund Balances:			
Restricted		7,357,559	15,913,258
Assigned	137,545		
Unassigned	7,290,363		
Total Fund Balances	<u>7,427,908</u>	<u>7,357,559</u>	<u>15,913,258</u>
	<u>                    </u>	<u>                    </u>	<u>                    </u>
TOTAL LIABILITIES AND FUND BALANCES	<u><u>\$ 7,710,800</u></u>	<u><u>\$ 7,636,548</u></u>	<u><u>\$ 20,385,781</u></u>

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

CRAWFORD COUNTY, ARKANSAS  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES -  
REGULATORY BASIS  
FOR THE YEAR ENDED DECEMBER 31, 2021

Exhibit B

	General	Road	Other Funds in the Aggregate
REVENUES			
State aid	\$ 1,048,144	\$ 3,029,201	\$ 524,493
Federal aid	219,348	504,796	6,303,491
Property taxes	2,205,821	1,444,185	957,098
Sales taxes	616,718	1,850,153	6,990,663
Fines, forfeitures, and costs	1,237,146		238,891
Interest	28,621	32,945	51,195
Officers' fees	152,460		610,480
Jail fees	1,131,680		103,735
911 fees			793,008
Franchise fees	30,745		
Hospital lease	775,000		
Treasurer's commission	131,800		59,629
Collector's commission	360,343		151,281
Taxes apportioned - Assessor's salary and expense	590,091		
Other	438,623	142,245	199,413
TOTAL REVENUES	8,966,540	7,003,525	16,983,377
Less: Treasurer's commission	135,372	126,133	208,392
NET REVENUES	8,831,168	6,877,392	16,774,985
EXPENDITURES			
Current:			
General government	3,246,331		1,195,705
Law enforcement	3,409,104		4,563,228
Highways and streets		4,534,088	192,325
Public safety	31,222		935,620
Health	46,061		
Recreation and culture	4,000		1,243,738
Social services	103,262		
Total Current	6,839,980	4,534,088	8,130,616
Debt Service:			
Bond principal			3,870,000
Bond interest and other charges			69,393
Note principal		145,202	
Note interest		9,890	
TOTAL EXPENDITURES	6,839,980	4,689,180	12,070,009

CRAWFORD COUNTY, ARKANSAS  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES -  
REGULATORY BASIS  
FOR THE YEAR ENDED DECEMBER 31, 2021

Exhibit B

	<u>General</u>	<u>Road</u>	<u>Other Funds in the Aggregate</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>\$ 1,991,188</u>	<u>\$ 2,188,212</u>	<u>\$ 4,704,976</u>
OTHER FINANCING SOURCES (USES)			
Transfers in			1,432,912
Transfers out	<u>(40,000)</u>		<u>(1,392,912)</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>(40,000)</u>		<u>40,000</u>
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	1,951,188	2,188,212	4,744,976
FUND BALANCES - JANUARY 1	<u>5,476,720</u>	<u>5,169,347</u>	<u>11,168,282</u>
FUND BALANCES - DECEMBER 31	<u><u>\$ 7,427,908</u></u>	<u><u>\$ 7,357,559</u></u>	<u><u>\$ 15,913,258</u></u>

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

CRAWFORD 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, 2021

Exhibit C

	General			Road		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES						
State aid	\$ 860,000	\$ 1,048,144	\$ 188,144	\$ 2,395,000	\$ 3,029,201	\$ 634,201
Federal aid	214,600	219,348	4,748	30,050	504,796	474,746
Property taxes	2,907,000	2,205,821	(701,179)	1,315,000	1,444,185	129,185
Sales taxes		616,718	616,718		1,850,153	1,850,153
Fines, forfeitures, and costs	1,010,000	1,237,146	227,146			
Interest	30,000	28,621	(1,379)	45,000	32,945	(12,055)
Officers' fees	110,000	152,460	42,460			
Jail fees	625,000	1,131,680	506,680			
Franchise fees	40,000	30,745	(9,255)			
Hospital lease	775,000	775,000	0			
Treasurer's commission	200,000	131,800	(68,200)			
Collector's commission		360,343	360,343			
Taxes apportioned - Assessor's salary and expense		590,091	590,091			
Other	290,000	438,623	148,623	1,000	142,245	141,245
TOTAL REVENUES	7,061,600	8,966,540	1,904,940	3,786,050	7,003,525	3,217,475
Less: Treasurer's commission	115,840	135,372	(19,532)	76,701	126,133	(49,432)
NET REVENUES	6,945,760	8,831,168	1,885,408	3,709,349	6,877,392	3,168,043
EXPENDITURES						
Current:						
General government	3,418,708	3,246,331	172,377			
Law enforcement	4,497,201	3,409,104	1,088,097			
Highways and streets				6,040,399	4,534,088	1,506,311
Public safety	70,204	31,222	38,982			
Health	46,760	46,061	699			
Recreation and culture	4,000	4,000	0			
Social services	107,567	103,262	4,305			
Total Current	8,144,440	6,839,980	1,304,460	6,040,399	4,534,088	1,506,311
Debt Service:						
Note principal					145,202	(145,202)
Note interest					9,890	(9,890)
TOTAL EXPENDITURES	8,144,440	6,839,980	1,304,460	6,040,399	4,689,180	1,351,219
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(1,198,680)	1,991,188	3,189,868	(2,331,050)	2,188,212	4,519,262
OTHER FINANCING SOURCES (USES)						
Transfers out		(40,000)	(40,000)			
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	(1,198,680)	1,951,188	3,149,868	(2,331,050)	2,188,212	4,519,262
FUND BALANCES - JANUARY 1	1,715,000	5,476,720	3,761,720	2,700,000	5,169,347	2,469,347
FUND BALANCES - DECEMBER 31	\$ 516,320	\$ 7,427,908	\$ 6,911,588	\$ 368,950	\$ 7,357,559	\$ 6,988,609

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

CRAWFORD COUNTY, ARKANSAS  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2021

**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, property taxes, federal aid, and sales taxes that are restricted or committed 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.

**Debt Service Funds** - Debt Service Funds are used to account for and report financial resources that are restricted, committed, or assigned to expenditure for principal and interest. See Schedule 2 for Debt Service Funds 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.

CRAWFORD COUNTY, ARKANSAS  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2021

**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 and certificates of deposit.

Settlements Pending

Settlements pending are considered fines, forfeitures, costs, excess treasurer's commission, and property taxes 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. 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.
3. 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.

CRAWFORD COUNTY, ARKANSAS  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2021

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

**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.

**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.

There were no committed fund balances at year end.

**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)	\$ 1,514,889	\$ 1,510,441
Collateralized:		
Collateral held by the County's agent, pledging bank or pledging bank's trust department or agent in the County's name	33,335,678	33,392,582
Total Deposits	<u>\$ 34,850,567</u>	<u>\$ 34,903,023</u>

The above total deposits do not include cash on hand of \$29,704.

CRAWFORD COUNTY, ARKANSAS  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2021

**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.

**NOTE 4: Accounts Receivable**

The accounts receivable balance at December 31, 2021, is composed of the following:

Description	General Fund	Road Fund	Other Funds in the Aggregate
State aid	\$ 19,650	\$ 10,000	
Federal aid		167,215	
Property taxes	40,274	14,085	\$ 8,882
Fines, forfeitures, and costs	110,499		39,610
Interest	51	152	18
Officers' fees	11,381		52,033
Jail fees	41,468		
911 fees			4,468
Franchise fees	977		
Other	121,413	84,556	126,126
Totals	<u>\$ 345,713</u>	<u>\$ 276,008</u>	<u>\$ 231,137</u>

**NOTE 5: Accounts Payable**

The accounts payable balance at December 31, 2021, is composed of the following:

Description	General Fund	Road Fund	Other Funds in the Aggregate
Vendor payables	\$ 120,667	\$ 229,952	\$ 209,803
Salaries payable	151,534	45,806	74,933
Payroll taxes payable	10,691	3,231	5,368
Totals	<u>\$ 282,892</u>	<u>\$ 278,989</u>	<u>\$ 290,104</u>



CRAWFORD COUNTY, ARKANSAS  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2021

**NOTE 6: Details of Fund Balance Classifications**

Fund balance classifications at December 31, 2021, are composed of the following:

Description	General Fund	Road Fund	Other Funds in the Aggregate
Fund Balances:			
Restricted for:			
General government			\$ 6,179,747
Law enforcement			5,824,652
Highways and streets		\$ 7,357,559	
Public safety			2,928,281
Recreation and culture			980,578
Total Restricted		<u>7,357,559</u>	<u>15,913,258</u>
Assigned to:			
Public safety	<u>\$ 137,545</u>		
Unassigned	<u>7,290,363</u>		
Totals	<u><u>\$ 7,427,908</u></u>	<u><u>\$ 7,357,559</u></u>	<u><u>\$ 15,913,258</u></u>

**NOTE 7: 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, 2021, the legal debt limit for bonded debt was \$75,180,535. 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, 2021, the legal debt limit for short-term financing obligations was \$20,565,067. The amount of short-term financing obligations was \$150,024, leaving a legal debt margin of \$20,415,043.

**NOTE 8: Commitments**

Total commitments consist of the following at December 31, 2021:

	December 31, 2021
Long-term liabilities	\$ 422,047
Noncancellable lease	327,744
Reappraisal contract	596,458
Construction contract	<u>283,418</u>
Total Commitments	<u><u>\$ 1,629,667</u></u>

CRAWFORD COUNTY, ARKANSAS  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2021

**NOTE 8: Commitments (Continued)**

Long-term Liabilities

Long-term liabilities at December 31, 2021, are comprised of the following:

	December 31, 2021
<u>Direct Borrowings</u>	
Promissory note dated November 1, 2019, with Citizens Bank in the amount of \$435,721 for the purchase of four dump trucks; three annual payments of \$155,092 at 3.35% interest. Payments are to be made from the Road Fund.	\$ 150,024
Compensated absences consisting of accrued vacation, compensatory time, and library employee's sick leave adjusted to current salary cost	<u>272,023</u>
Total Long-term liabilities	<u>\$ 422,047</u>

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

The County's outstanding note from direct borrowings of \$150,024 contains a provision that in an event of default, outstanding amounts, at the Lender's sole option, may be declared immediately due and payable, and the Lender may exercise any rights and remedies, including the right to immediate possession of the collateral, available to it under applicable law.

Long-Term Debt Issued and Outstanding

Date of Issue	Date of Final Maturity	Rate of Interest	Amount Authorized and Issued	Debt Outstanding December 31, 2021	Maturities to December 31, 2021
<u>Direct Borrowings</u>					
11/1/19	11/1/22	3.35%	<u>\$ 435,721</u>	<u>\$ 150,024</u>	<u>\$ 285,697</u>

Changes in Long-Term Debt

	Balance January 01, 2021	Issued	Retired	Balance December 31, 2021
Bonds payable	\$ 3,870,000	\$ 0	\$ 3,870,000	\$ 0
<u>Direct Borrowings</u>				
Notes payable	<u>295,226</u>	<u>0</u>	<u>145,202</u>	<u>150,024</u>
Total Long-Term Debt	<u>\$ 4,165,226</u>	<u>\$ 0</u>	<u>\$ 4,015,202</u>	<u>\$ 150,024</u>

CRAWFORD COUNTY, ARKANSAS  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2021

**NOTE 8: Commitments (Continued)**

Debt Service Requirements to Maturity

The County is obligated for the following amounts at December 31, 2021:

Years Ending December 31,	Direct Borrowings		
	Principal	Interest	Total
2022	\$ 150,024	\$ 5,068	\$ 155,092

Noncancellable Lease

The County entered into a noncancellable lease agreement for seven 2019 Caterpillar 140M graders on November 26, 2019. Terms of the lease are monthly rental payments of \$9,502 for 48 months. At the end of the lease term, the County will return the units to the nearest Caterpillar dealer at the County's expense. The County is obligated for the following amounts for the next two years:

Year	December 31, 2021
2022	\$ 163,872
2023	163,872
Total	\$ 327,744

Rental expense for 2021 was \$163,872.

County-Wide Reappraisal Contract

The County entered into a contract with AR CAMA Tech, Inc. on December 13, 2018, for a county-wide reappraisal. The County is obligated for sixty monthly payments of \$23,858 for a total of \$1,431,500 beginning February 1, 2019. Contract expense for 2021 was \$286,300.

The County is obligated for the following amounts at December 31, 2021:

Year	December 31, 2021
2022	\$ 286,300
2023	310,158
Total	\$ 596,458

Construction Contract

The County was contractually obligated for the following construction contract at December 31, 2021:

Project Name	Completed Date	Contract Balance December 31, 2021
Courthouse Roof Repair	July 26, 2022	\$ 283,418

CRAWFORD COUNTY, ARKANSAS  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2021

**NOTE 9: Interfund Transfers**

The General Fund transferred \$40,000 to the Other Funds in the Aggregate (Courthouse Repair) to supplement roof repairs. Additionally, Other Funds in the Aggregate transferred \$1,392,912 (Sales and Use Tax Revenue, Series 2014 Debt Service \$125 and Sales and Use Tax Bond, Series 2014 Debt Service \$1,392,787) of excess funds collected due to pay off of bonds to a new Other Fund in the Aggregate (County Bond ½ Cent Sales Tax).

**NOTE 10: Joint Venture: Western Arkansas Intermodal Authority**

Sebastian and Crawford Counties, and the Cities of Fort Smith and Van Buren entered into an agreement on July 21, 2009, in accordance with Ark. Code Ann. § 14-143-103 to establish the Western Arkansas Intermodal Authority. Funding is provided by taxes levied upon and collected from shippers, transporters, or users loading or unloading freight and commerce or passengers at a terminal facility of the Western Arkansas Intermodal Authority. The County provided \$29,125 of funding to the Western Arkansas Intermodal Authority in 2021. Separate financial statements for the Western Arkansas Intermodal Authority are available at: 1109 S. 16<sup>th</sup> Street, Fort Smith, AR 72901.

**NOTE 11: Jointly Governed Organizations**

Twelfth Judicial District Drug Task Force

The Prosecuting Attorney of the Twelfth Judicial District and the Twenty-first Judicial District, the Sebastian and Crawford Counties' Sheriffs' Departments, and the Police Departments of Fort Smith, Alma, Greenwood, and Barling entered into an agreement to establish the Twelfth Judicial Drug Task Force. Funding is provided by grants and the Prosecuting Attorney's offices, local Sheriffs' Departments, and local Police Departments. The County did not contribute any funds or equipment to the Twelfth Judicial Drug Task Force. Separate financial statements for the Twelfth Judicial Drug Task Force are available at: 901 South B Street, Fort Smith, AR 72901.

West River Solid Waste Management District

Conway, Crawford, Franklin, Johnson, Logan, Perry, Pope, Scott, and Yell Counties and the Cities of Van Buren, Ozark, Atkins, Booneville, Alma, Clarksville, Russellville, Paris, Charleston, Morrilton, Waldron, and Dardanelle entered into an agreement in 1991 to form the West River Valley Solid Waste Management District in accordance with Ark. Code Ann. § 8-6-708. The County did not provide any funding for the West River Valley Solid Waste Management District. Separate financial statements may be obtained at: 24087 Highway 164, Clarksville, AR 72830.

**NOTE 12: Interlocal Agreements**

City of Van Buren

The City of Van Buren and Crawford County entered into an agreement concerning the contribution to the operational expenses of the Van Buren District Court by the County. This agreement was entered into on December 19, 2016, amended on April 12, 2017, and amended again on July 1, 2021. Crawford County is to contribute to the Van Buren District Court in twelve equal installments of \$26,727. This agreement shall be renewed annually without further action of the parties and amended to reflect the contribution amount, considered in good faith, to be appropriate. The County's portion for 2021 was \$320,720.

District Court Judge

Crawford County and the Cities of Van Buren, Alma, Kibler, Mulberry, Mountainburg, Dyer, and Cedarville entered into an agreement to provide for a District Judge's annual salary to be paid 50% by the state and the remaining 50% to be paid 47% by Van Buren, 32% by Crawford County, 6% by Alma, 6% by Kibler, 4% by Mulberry, 3% by Mountainburg, 1% by Dyer, and 1% by Cedarville. The Judge is an employee of the State of Arkansas and is elected by a four-year term. The County's portion for December 31, 2021 was \$18,774. This amount was included in the County's portion of the Van Buren District Court operational expense agreement with the City of Van Buren. The City of Van Buren is responsible for submitting to the State of Arkansas.

CRAWFORD COUNTY, ARKANSAS  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2021

**NOTE 12: Interlocal Agreements (Continued)**

Hazmat Response Program

Crawford County and the Cities of Van Buren, Alma, Kibler, Mulberry, Mountainburg, Dyer, and Cedarville entered into an agreement concerning contributions to operation and maintenance of a County Hazmat Response Program. This agreement was entered into in 2003. Crawford County contributed \$9,493 to the City of Van Buren in 2021.

**NOTE 13: 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.

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.

CRAWFORD COUNTY, ARKANSAS  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2021

**NOTE 14: 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. 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, 2021 (date of APERS Employer Allocation Report) were \$1,015,254.

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, 2021 (actuarial valuation date and measurement date) was \$2,551,494.

**NOTE 15: 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). The County was awarded \$12,286,931 in federal aid from the American Rescue Plan Act of 2021, and as of report date, \$12,286,931 of this amount had been received. The extent of the impact of COVID-19 on financial statements for future reporting periods remains uncertain.

**NOTE 16: Humana Centers, Inc., Lease Agreement Pertaining to Crawford County Memorial Hospital**

On December 16, 1981, Crawford County (Lessor) entered into a lease agreement with Right of First Refusal with Humana Medical Centers, Inc., (Lessee) and Humana, Inc., (Humana or Grantor) for a term of twenty-six (26) years for certain leased premises (Crawford County Memorial Hospital). The terms of the lease provided for rent for the first year of the lease of \$2,500,000 with no rent due the second, third, fourth, and fifth years of the lease, and rent of \$775,000 being due for the sixth year of the lease and each year thereafter.

On May 27, 1983, Humana Medical Centers, Inc., subleased to American Mediacorp Development Company, a wholly owned subsidiary of Humana, Inc., for \$1 per year, certain leased premises as more fully described in the sublease agreement with the terms of the sublease being the remainder of the term of the lease upon the date of execution of the sublease.

On April 11, 1984, Crawford County (Lessor) entered into a lease assignment whereby Humana Medical Centers, Inc., (Assignor) assigned all rights of the above original lease to Republic Health Corporation of Arkansas, Inc., (Assignee) and Republic Health Corporation (Guarantor).

On October 14, 1985, the Crawford County Quorum Court approved the reduction of lease payments beginning in 1987 from \$775,000 to \$250,000 plus a percentage of patient revenue, with a maximum payment of \$775,000.

On March 24, 1987, Crawford County (Lessor) entered into a lease assignment whereby Republic Health Corporation of Arkansas, Inc., (Assignor) assigned all rights of the above original lease to Van Buren H.M.A., (Assignee) and Health Management Associates, Inc., (Guarantor).

CRAWFORD COUNTY, ARKANSAS  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2021

**NOTE 16: Humana Centers, Inc., Lease Agreement Pertaining to Crawford County Memorial Hospital (Continued)**

On June 2, 1997, the lease agreement between Crawford County (Lessor) and Health Management Associates, Inc., (Lessee) was amended to extend the original lease term for an additional twenty (20) years through January 31, 2028, inclusive. Additionally, effective February 1, 1997 and on the first day of February of every year thereafter, Lessee shall pay directly to Lessor the fixed sum of \$775,000 regardless of Lessee's gross revenues.

On April 4, 2000, the lease agreement between Crawford County (Lessor) and Health Management Associates, Inc., (Lessee) was amended to extend the lease term until May 4, 2082, in exchange for 1.54 acres to allow Crawford County to construct a County Health Building.

On December 4, 2006, the lease agreement between Crawford County (Lessor) and Health Management Association, Inc., (Lessee) was amended to allow the assignment of the lease to Shiloh Health Services, Inc.

**NOTE 17: Subsequent Events**

On January 3, 2022, the County executed a contract with Goodwin & Goodwin, Inc. for drainage improvements on North Rudy Road for \$435,880.

On August 17, 2022, the County executed a contract with A4 Services, LLC for construction of a new emergency communications center for \$1,364,335.

On August 25, 2022, the County approved Ordinance 2022-48, to establish premium pay of \$1,500,000 from American Rescue funds for all eligible essential full-time and part-time employees.

CRAWFORD COUNTY, ARKANSAS  
 COMBINING BALANCE SHEET - OTHER FUNDS IN THE AGGREGATE -  
 REGULATORY BASIS  
 DECEMBER 31, 2021

Schedule 1

SPECIAL REVENUE FUNDS

	Treasurer's Automation	Collector's Automation	Circuit Court Automation	District Court Automation	Assessor's Amendment no. 79	County Clerk's Cost	County Recorder's Cost (25%)	County Library
ASSETS								
Cash and cash equivalents	\$ 297,901	\$ 539,795	\$ 47,175	\$ 3,147	\$ 107,932	\$ 66,346	\$ 254,804	\$ 925,809
Accounts receivable			996		93	1,126	10,996	23,615
TOTAL ASSETS	<u>\$ 297,901</u>	<u>\$ 539,795</u>	<u>\$ 48,171</u>	<u>\$ 3,147</u>	<u>\$ 108,025</u>	<u>\$ 67,472</u>	<u>\$ 265,800</u>	<u>\$ 949,424</u>
LIABILITIES AND FUND BALANCES								
Liabilities:								
Accounts payable	\$ 115	\$ 1,270				\$ 8,205	\$ 1,691	\$ 47,728
Settlements pending								
Total Liabilities	<u>115</u>	<u>1,270</u>				<u>8,205</u>	<u>1,691</u>	<u>47,728</u>
Fund Balances:								
Restricted	<u>297,786</u>	<u>538,525</u>	<u>\$ 48,171</u>	<u>\$ 3,147</u>	<u>\$ 108,025</u>	<u>59,267</u>	<u>264,109</u>	<u>901,696</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 297,901</u>	<u>\$ 539,795</u>	<u>\$ 48,171</u>	<u>\$ 3,147</u>	<u>\$ 108,025</u>	<u>\$ 67,472</u>	<u>\$ 265,800</u>	<u>\$ 949,424</u>



CRAWFORD COUNTY, ARKANSAS  
 COMBINING BALANCE SHEET - OTHER FUNDS IN THE AGGREGATE -  
 REGULATORY BASIS  
 DECEMBER 31, 2021

Schedule 1

SPECIAL REVENUE FUNDS

	Support Collections Costs (80%)	Communication Facility and Equipment	Drug Court Program	Federal Forfeiture	Drug Enforcement	Detention Center	Boating Safety and Enforcement	Emergency 911
ASSETS								
Cash and cash equivalents	\$ 2,528	\$ 422,034	\$ 156,946	\$ 68	\$ 16,487	\$ 83,221	\$ 15,344	\$ 2,364,074
Accounts receivable		22,232	8,443			10,680		17,946
TOTAL ASSETS	<u>\$ 2,528</u>	<u>\$ 444,266</u>	<u>\$ 165,389</u>	<u>\$ 68</u>	<u>\$ 16,487</u>	<u>\$ 93,901</u>	<u>\$ 15,344</u>	<u>\$ 2,382,020</u>
LIABILITIES AND FUND BALANCES								
Liabilities:								
Accounts payable		\$ 292	\$ 1,402			\$ 12,368		\$ 33,467
Settlements pending								
Total Liabilities		<u>292</u>	<u>1,402</u>			<u>12,368</u>		<u>33,467</u>
Fund Balances:								
Restricted	\$ 2,528	443,974	163,987	\$ 68	\$ 16,487	81,533	\$ 15,344	2,348,553
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 2,528</u>	<u>\$ 444,266</u>	<u>\$ 165,389</u>	<u>\$ 68</u>	<u>\$ 16,487</u>	<u>\$ 93,901</u>	<u>\$ 15,344</u>	<u>\$ 2,382,020</u>

CRAWFORD COUNTY, ARKANSAS  
 COMBINING BALANCE SHEET - OTHER FUNDS IN THE AGGREGATE -  
 REGULATORY BASIS  
 DECEMBER 31, 2021

Schedule 1

	SPECIAL REVENUE FUNDS							
	Juvenile Probation	Circuit Clerk Commissioner's Fee	County Clerk Commissioner's Fee	Jail and Law Enforcement Sales Tax	Public Safety Sales Tax	County Recorder's Cost (75%)	Support Collections Costs (20%)	Circuit Clerk Passport
ASSETS								
Cash and cash equivalents	\$ 71,374	\$ 9,607	\$ 94	\$ 2,033,190	\$ 602,863	\$ 183,732	\$ 427	\$ 26,896
Accounts receivable	3,083	45		30,965	22,085	32,987		1,055
TOTAL ASSETS	<u>\$ 74,457</u>	<u>\$ 9,652</u>	<u>\$ 94</u>	<u>\$ 2,064,155</u>	<u>\$ 624,948</u>	<u>\$ 216,719</u>	<u>\$ 427</u>	<u>\$ 27,951</u>
LIABILITIES AND FUND BALANCES								
Liabilities:								
Accounts payable				\$ 63,070	\$ 45,230	\$ 11,175		
Settlements pending								
Total Liabilities				<u>63,070</u>	<u>45,230</u>	<u>11,175</u>		
Fund Balances:								
Restricted	<u>\$ 74,457</u>	<u>\$ 9,652</u>	<u>\$ 94</u>	<u>2,001,085</u>	<u>579,718</u>	<u>205,544</u>	<u>\$ 427</u>	<u>\$ 27,951</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 74,457</u>	<u>\$ 9,652</u>	<u>\$ 94</u>	<u>\$ 2,064,155</u>	<u>\$ 624,948</u>	<u>\$ 216,719</u>	<u>\$ 427</u>	<u>\$ 27,951</u>

CRAWFORD COUNTY, ARKANSAS  
 COMBINING BALANCE SHEET - OTHER FUNDS IN THE AGGREGATE -  
 REGULATORY BASIS  
 DECEMBER 31, 2021

Schedule 1

	SPECIAL REVENUE FUNDS							
	Automated Records System	Juvenile Compliance Grant	National Recreation and Park Grant	Miscellaneous Grants	American Rescue Plan Act	American Rescue Plan Act Library	County Bond 1/2 Cent Sales Tax	Courthouse Repair Fund
ASSETS								
Cash and cash equivalents	\$ 14,882	\$ 1,447	\$ 15,383	\$ 15	\$ 4,415,865	\$ 79,749	\$ 2,931,476	\$ 281,614
Accounts receivable							44,790	
TOTAL ASSETS	<u>\$ 14,882</u>	<u>\$ 1,447</u>	<u>\$ 15,383</u>	<u>\$ 15</u>	<u>\$ 4,415,865</u>	<u>\$ 79,749</u>	<u>\$ 2,976,266</u>	<u>\$ 281,614</u>
LIABILITIES AND FUND BALANCES								
Liabilities:								
Accounts payable		\$ 1,319			\$ 61,905	\$ 867		
Settlements pending								
Total Liabilities		<u>1,319</u>			<u>61,905</u>	<u>867</u>		
Fund Balances:								
Restricted	<u>\$ 14,882</u>	<u>128</u>	<u>\$ 15,383</u>	<u>\$ 15</u>	<u>4,353,960</u>	<u>78,882</u>	<u>\$ 2,976,266</u>	<u>\$ 281,614</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 14,882</u>	<u>\$ 1,447</u>	<u>\$ 15,383</u>	<u>\$ 15</u>	<u>\$ 4,415,865</u>	<u>\$ 79,749</u>	<u>\$ 2,976,266</u>	<u>\$ 281,614</u>

CRAWFORD COUNTY, ARKANSAS  
COMBINING BALANCE SHEET - OTHER FUNDS IN THE AGGREGATE -  
REGULATORY BASIS  
DECEMBER 31, 2021

Schedule 1

	CUSTODIAL FUNDS						
	Treasurer's Accounts	Collector's Accounts	Sheriff's Accounts	County Clerk's Accounts	Circuit Clerk's Accounts	Juvenile Probation Accounts	Totals
ASSETS							
Cash and cash equivalents	\$ 3,389,076	\$ 407,439	\$ 139,985	\$ 1,720	\$ 241,317	\$ 2,882	\$ 20,154,644
Accounts receivable							231,137
TOTAL ASSETS	<u>\$ 3,389,076</u>	<u>\$ 407,439</u>	<u>\$ 139,985</u>	<u>\$ 1,720</u>	<u>\$ 241,317</u>	<u>\$ 2,882</u>	<u>\$ 20,385,781</u>
LIABILITIES AND FUND BALANCES							
Liabilities:							
Accounts payable							\$ 290,104
Settlements pending	\$ 3,389,076	\$ 407,439	\$ 139,985	\$ 1,720	\$ 241,317	\$ 2,882	4,182,419
Total Liabilities	<u>3,389,076</u>	<u>407,439</u>	<u>139,985</u>	<u>1,720</u>	<u>241,317</u>	<u>2,882</u>	<u>4,472,523</u>
Fund Balances:							
Restricted							15,913,258
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 3,389,076</u>	<u>\$ 407,439</u>	<u>\$ 139,985</u>	<u>\$ 1,720</u>	<u>\$ 241,317</u>	<u>\$ 2,882</u>	<u>\$ 20,385,781</u>

CRAWFORD COUNTY, ARKANSAS  
COMBINING BALANCE SHEET - OTHER FUNDS IN THE AGGREGATE -  
REGULATORY BASIS  
DECEMBER 31, 2021

Schedule 2

	SPECIAL REVENUE FUNDS								
	Treasurer's Automation	Collector's Automation	Circuit Court Automation	District Court Automation	Assessor's Amendment no. 79	County Clerk's Cost	County Recorder's Cost (25%)	County Library	Support Collections Costs (80%)
REVENUES									
State aid					\$ 21,149			\$ 252,091	
Federal aid									
Property taxes					1,751			955,347	
Sales taxes									
Fines, forfeitures, and costs			\$ 12,971						
Interest	\$ 1,660	\$ 2,731	299	\$ 20	681	\$ 400	\$ 1,537	4,068	\$ 14
Officers' fees						22,881	133,535		461
Jail fees									
911 fees									
Treasurer's commission	59,629								
Collector's commission		151,281							
Other	24	1,891	161		342	245	1,579	67,582	3
<b>TOTAL REVENUES</b>	<b>61,313</b>	<b>155,903</b>	<b>13,431</b>	<b>20</b>	<b>23,923</b>	<b>23,526</b>	<b>136,651</b>	<b>1,279,088</b>	<b>478</b>
Less: Treasurer's commission	30	3,076	239		471	470	2,655	22,089	9
<b>NET REVENUES</b>	<b>61,283</b>	<b>152,827</b>	<b>13,192</b>	<b>20</b>	<b>23,452</b>	<b>23,056</b>	<b>133,996</b>	<b>1,256,999</b>	<b>469</b>
EXPENDITURES									
Current:									
General government	2,608	American Rescue Plan Act m 77,176			2,750	18,205	95,791		
Law enforcement			16,330						
Highways and streets		Courthouse Repair							
Public safety									
Recreation and culture								1,192,987	
Total Current	2,608	77,176	16,330		2,750	18,205	95,791	1,192,987	
Debt Service:									
Bond principal									
Bond interest and other charges									
<b>TOTAL EXPENDITURES</b>	<b>2,608</b>	<b>77,176</b>	<b>16,330</b>		<b>2,750</b>	<b>18,205</b>	<b>95,791</b>	<b>1,192,987</b>	
<b>EXCESS OF REVENUES OVER (UNDER)</b>									
<b>EXPENDITURES</b>	<b>58,675</b>	<b>75,651</b>	<b>(3,138)</b>	<b>20</b>	<b>20,702</b>	<b>4,851</b>	<b>38,205</b>	<b>64,012</b>	<b>469</b>
OTHER FINANCING SOURCES (USES)									
Transfers in									
Transfers out									
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>									
<b>EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER)</b>									
<b>EXPENDITURES AND OTHER USES</b>	<b>58,675</b>	<b>75,651</b>	<b>(3,138)</b>	<b>20</b>	<b>20,702</b>	<b>4,851</b>	<b>38,205</b>	<b>64,012</b>	<b>469</b>
<b>FUND BALANCES - JANUARY 1</b>	<b>239,111</b>	<b>462,874</b>	<b>51,309</b>	<b>3,127</b>	<b>87,323</b>	<b>54,416</b>	<b>225,904</b>	<b>837,684</b>	<b>2,059</b>
<b>FUND BALANCES - DECEMBER 31</b>	<b>\$ 297,786</b>	<b>\$ 538,525</b>	<b>\$ 48,171</b>	<b>\$ 3,147</b>	<b>\$ 108,025</b>	<b>\$ 59,267</b>	<b>\$ 264,109</b>	<b>\$ 901,696</b>	<b>\$ 2,528</b>

CRAWFORD COUNTY, ARKANSAS  
COMBINING BALANCE SHEET - OTHER FUNDS IN THE AGGREGATE -  
REGULATORY BASIS  
DECEMBER 31, 2021

Schedule 2

	SPECIAL REVENUE FUNDS								
	Communication Facility and Equipment	Drug Court Program	Federal Forfeiture	Drug Enforcement	Detention Center	Boating Safety and Enforcement	Emergency 911	Juvenile Probation	Circuit Clerk Commissioner's Fee
REVENUES									
State aid						\$ 4,003			
Federal aid									
Property taxes									
Sales taxes									
Fines, forfeitures, and costs	\$ 19,591	\$ 39,709			\$ 166,620				
Interest	2,441	937			454	101	\$ 12,433	\$ 510	\$ 60
Officers' fees	25,496							16,367	316
Jail fees	103,735								
911 fees							793,008		
Treasurer's commission									
Collector's commission									
Other	390	572			1,823	54	15,323	186	19
TOTAL REVENUES	151,653	41,218			168,897	4,158	820,764	17,063	395
Less: Treasurer's commission	548	643			3,327	81	20,104	279	7
NET REVENUES	151,105	40,575			165,570	4,077	800,660	16,784	388
EXPENDITURES									
Current:									
General government									
Law enforcement	37,170	24,185		\$ 2,153	159,713	4,118		18,639	
Highways and streets									
Public safety							463,792		
Recreation and culture									
Total Current	37,170	24,185		2,153	159,713	4,118	463,792	18,639	
Debt Service:									
Bond principal									
Bond interest and other charges									
TOTAL EXPENDITURES	37,170	24,185		2,153	159,713	4,118	463,792	18,639	
EXCESS OF REVENUES OVER (UNDER)									
EXPENDITURES	113,935	16,390		(2,153)	5,857	(41)	336,868	(1,855)	388
OTHER FINANCING SOURCES (USES)									
Transfers in									
Transfers out									
TOTAL OTHER FINANCING SOURCES (USES)									
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER)									
EXPENDITURES AND OTHER USES	113,935	16,390		(2,153)	5,857	(41)	336,868	(1,855)	388
FUND BALANCES - JANUARY 1	330,039	147,597	\$ 68	18,640	75,676	15,385	2,011,685	76,312	9,264
FUND BALANCES - DECEMBER 31	\$ 443,974	\$ 163,987	\$ 68	\$ 16,487	\$ 81,533	\$ 15,344	\$ 2,348,553	\$ 74,457	\$ 9,652

CRAWFORD COUNTY, ARKANSAS  
COMBINING BALANCE SHEET - OTHER FUNDS IN THE AGGREGATE -  
REGULATORY BASIS  
DECEMBER 31, 2021

Schedule 2

SPECIAL REVENUE FUNDS									
County Clerk Commissioner's Fee	Jail and Law Enforcement Sales Tax	Public Safety Sales Tax	County Recorder's Cost (75%)	Support Collections Costs (20%)	Circuit Clerk Passport	Automated Records System	Juvenile Compliance Grant	National Recreation and Park Grant	
							\$ 10,492	\$ 19,900	
	\$ 2,309,437	\$ 1,644,581							
		2,895	\$ 989	\$ 3					
			400,606	115	\$ 10,703				
	31,032	28,558	4,703	1	135				
	2,340,469	1,676,034	406,298	119	10,838		10,492	19,900	
	46,191	32,944	7,899	2	199				
	2,294,278	1,643,090	398,399	117	10,639		10,492	19,900	
	1,965,336	1,006,368	354,473		8,548			23,925	
		438,380					10,373		
	1,965,336	1,444,748	354,473		8,548		10,373	23,925	
	1,965,336	1,444,748	354,473		8,548		10,373	23,925	
	328,942	198,342	43,926	117	2,091		119	(4,025)	
	125								
	125								
	329,067	198,342	43,926	117	2,091		119	(4,025)	
\$ 94	1,672,018	381,376	161,618	310	25,860	\$ 14,882	9	19,408	
\$ 94	\$ 2,001,085	\$ 579,718	\$ 205,544	\$ 427	\$ 27,951	\$ 14,882	\$ 128	\$ 15,383	

CRAWFORD COUNTY, ARKANSAS  
COMBINING BALANCE SHEET - OTHER FUNDS IN THE AGGREGATE -  
REGULATORY BASIS  
DECEMBER 31, 2021

Schedule 2

	SPECIAL REVENUE FUNDS					DEBT SERVICE FUNDS		
	Miscellaneous Grants	American Rescue Plan Act	American Rescue Plan Act Library	County Bond 1/2 Cent Sales Tax	Courthouse Repair	Sales and Use Tax Bond, Series 2014	Sales and Use Tax Revenue, Series 2014	Totals
REVENUES								
State aid					\$ 247,250			\$ 524,493
Federal aid		\$ 6,143,466	\$ 129,633					6,303,491
Property taxes								957,098
Sales taxes				\$ 1,947,889		\$ 1,088,756		6,990,663
Fines, forfeitures, and costs								238,891
Interest		18,897				65		51,195
Officers' fees								610,480
Jail fees								103,735
911 fees								793,008
Treasurer's commission								59,629
Collector's commission								151,281
Other				44,790				199,413
<b>TOTAL REVENUES</b>		<b>6,162,363</b>	<b>129,633</b>	<b>1,992,679</b>	<b>247,250</b>	<b>1,088,821</b>		<b>16,983,377</b>
Less: Treasurer's commission		315		66,814				208,392
<b>NET REVENUES</b>		<b>6,162,048</b>	<b>129,633</b>	<b>1,925,865</b>	<b>247,250</b>	<b>1,088,821</b>		<b>16,774,985</b>
EXPENDITURES								
Current:								
General government		425,606		180,987	5,636			1,195,705
Law enforcement	\$ 735	1,156,709		161,399				4,563,228
Highways and streets		192,325						192,325
Public safety		33,448						935,620
Recreation and culture			50,751					1,243,738
Total Current	735	1,808,088	50,751	342,386	5,636			8,130,616
Debt Service:								
Bond principal						3,870,000		3,870,000
Bond interest and other charges						69,393		69,393
<b>TOTAL EXPENDITURES</b>	<b>735</b>	<b>1,808,088</b>	<b>50,751</b>	<b>342,386</b>	<b>5,636</b>	<b>3,939,393</b>		<b>12,070,009</b>
<b>EXCESS OF REVENUES OVER (UNDER)</b>								
<b>EXPENDITURES</b>	<b>(735)</b>	<b>4,353,960</b>	<b>78,882</b>	<b>1,583,479</b>	<b>241,614</b>	<b>(2,850,572)</b>		<b>4,704,976</b>
OTHER FINANCING SOURCES (USES)								
Transfers in				1,392,787	40,000			1,432,912
Transfers out						(1,392,787)	\$ (125)	(1,392,912)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>				<b>1,392,787</b>	<b>40,000</b>	<b>(1,392,787)</b>	<b>(125)</b>	<b>40,000</b>
<b>EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER)</b>								
<b>EXPENDITURES AND OTHER USES</b>	<b>(735)</b>	<b>4,353,960</b>	<b>78,882</b>	<b>2,976,266</b>	<b>281,614</b>	<b>(4,243,359)</b>	<b>(125)</b>	<b>4,744,976</b>
FUND BALANCES - JANUARY 1	750					4,243,359	125	11,168,282
FUND BALANCES - DECEMBER 31	\$ 15	\$ 4,353,960	\$ 78,882	\$ 2,976,266	\$ 281,614	\$ 0	\$ 0	\$ 15,913,258



CRAWFORD COUNTY, ARKANSAS  
NOTES TO SCHEDULES 1 AND 2  
DECEMBER 31, 2021

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.
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 (25%)	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.
Support Collections Costs (80%)	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 and phone commission funds to be used for communications equipment and repair and to train operations staff.
Drug Court Program	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.

CRAWFORD COUNTY, ARKANSAS  
NOTES TO SCHEDULES 1 AND 2  
DECEMBER 31, 2021

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

<u>Fund Name</u>	<u>Fund Description</u>
Federal Forfeiture	Ark. Code Ann. § 5-64-505 established fund for the receipt and distribution of monies forfeited to the Sheriff's Office to be utilized for law enforcement purposes.
Drug Enforcement	Ark. Code Ann. § 5-64-505 established fund to receive asset forfeitures resulting from drug offense cases due to arresting agency.
Detention Center	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, maintenance, and operation of the county jail; purchase and maintenance of jail equipment, training, salaries, and certificate pay for jailers and deputy sheriffs.
Boating Safety and Enforcement	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.
Juvenile Probation	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.
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.
County 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 county clerk.
Jail and Law Enforcement Sales Tax	Crawford County Ordinance no. 7-2014 (February 17, 2014) provides the levying of a sales and use tax for operating and maintaining jail facilities and/or securing the repayment of capital improvement bonds.
Public Safety Sales Tax	Crawford County Ordinance no. 05-2007 (February 13, 2007) provides the levying of a one percent sales and use tax, the net collections of which shall be used forty percent for public safety. This was extended by ordinance no. 2015-3 (January 26, 2015).

CRAWFORD COUNTY, ARKANSAS  
NOTES TO SCHEDULES 1 AND 2  
DECEMBER 31, 2021

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

<u>Fund Name</u>	<u>Fund Description</u>
County Recorder's Cost (75%)	Ark. Code Ann. § 21-6-306 established fund to receive 75% of the fees collected by circuit clerks to be used to offset administrative costs.
Support Collections Costs (20%)	Ark. Code Ann. § 9-10-109 established fund to receive fees to offset administrative costs in the clerk's office.
Circuit Clerk Passport	Established to account for Circuit Clerk fees for processing passports and taking passports photos.
Automated Records System	Established to account for grants received to digitize Circuit Clerk records.
Juvenile Compliance Grant	Established to account for grants received for juvenile officer reimbursement.
National Recreation and Park Grant	Established to account for grants received to develop walking trails.
Miscellaneous Grants	Established to account for grants received for various security and training initiatives.
American Rescue Plan Act	Crawford County Ordinance no. 2021-24 (June 21, 2021) established fund 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.
American Rescue Plan Act Library	Crawford County Ordinance no. 2021-31 (August 16, 2021) established fund 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.
County Bond 1/2 Cent Sales Tax	Established to account for additional sales tax collected and excess left from paying off the Sales and Use Tax Bond, Series 2014.
Courthouse Repair	Established to account for a grant received for storm damage repairs.
Sales and Use Tax Bond, Series 2014	Crawford County Ordinance no. 24-2014 (August 18, 2014) established fund to provide for the payment of principal and interest on Sales and Use Tax Bonds, series 2014.
Sales and Use Tax Revenue, Series 2014	Crawford County Ordinance no. 24-2014 (August 18, 2014) established fund to receive collections of sales taxes pledged for Sales and Use Tax Bonds, series 2014.

CRAWFORD COUNTY, ARKANSAS  
NOTES TO SCHEDULES 1 AND 2  
DECEMBER 31, 2021

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 accounts	consist primarily of property taxes and treasurer's commission not distributed to the appropriate agencies.
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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, evidence, and inmate trust money.
--------------------	---

County Clerk's accounts	consist primarily of fee money to be settled with the treasurer.
-------------------------	--

Circuit Clerk's accounts	consist of trust money and settlements due to the treasurer.
--------------------------	--

Juvenile Probation accounts	consist primarily of fees not yet distributed to the County and restitution not yet settled with individuals.
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CRAWFORD COUNTY, ARKANSAS  
OTHER INFORMATION  
SCHEDULE OF CAPITAL ASSETS  
DECEMBER 31, 2021  
(Unaudited)

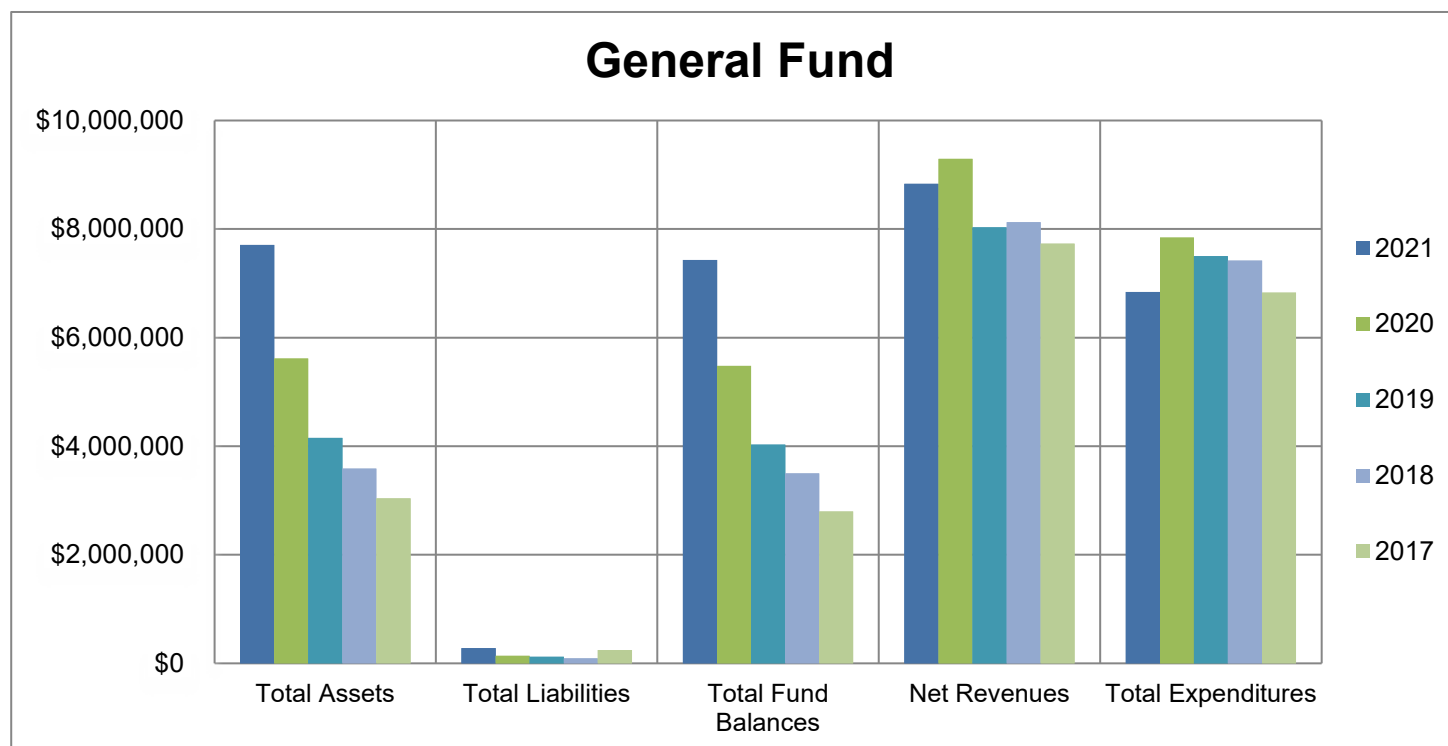
Schedule 3

	December 31, 2021
Land	\$ 1,351,324
Buildings and improvements	47,631,689
Equipment	<u>14,280,507</u>
Total	<u><u>\$ 63,263,520</u></u>

CRAWFORD COUNTY, ARKANSAS  
SCHEDULE OF SELECTED INFORMATION FOR THE LAST FIVE YEARS - GENERAL FUND - REGULATORY BASIS  
DECEMBER 31, 2021  
(Unaudited)

Schedule 4-1

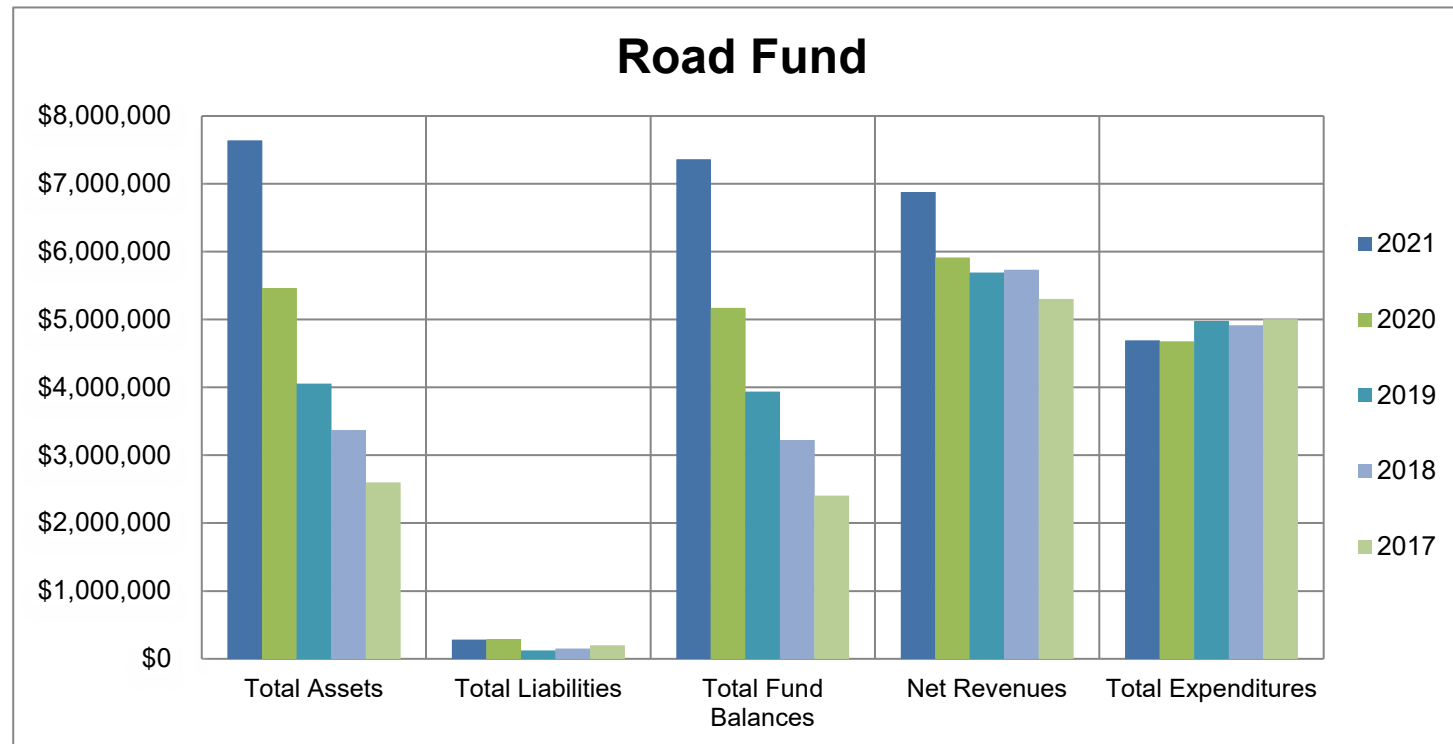
<u>General</u>	2021	2020	2019	2018	2017
Total Assets	\$ 7,710,800	\$ 5,613,485	\$ 4,150,488	\$ 3,589,633	\$ 3,041,922
Total Liabilities	282,892	136,765	122,737	89,495	242,957
Total Fund Balances	7,427,908	5,476,720	4,027,751	3,500,138	2,798,965
Net Revenues	8,831,168	9,293,308	8,029,894	8,128,809	7,733,023
Total Expenditures	6,839,980	7,844,339	7,502,281	7,419,371	6,826,808
Total Other Financing Sources/Uses	(40,000)			(8,265)	



CRAWFORD COUNTY, ARKANSAS  
SCHEDULE OF SELECTED INFORMATION FOR THE LAST FIVE YEARS - ROAD FUND - REGULATORY BASIS  
DECEMBER 31, 2021  
(Unaudited)

Schedule 4-2

<u>Road</u>	2021	2020	2019	2018	2017
Total Assets	\$ 7,636,548	\$ 5,461,920	\$ 4,053,911	\$ 3,371,910	\$ 2,597,116
Total Liabilities	278,989	292,573	118,520	148,373	193,915
Total Fund Balances	7,357,559	5,169,347	3,935,391	3,223,537	2,403,201
Net Revenues	6,877,392	5,911,088	5,692,086	5,732,919	5,304,807
Total Expenditures	4,689,180	4,677,132	4,980,232	4,912,583	5,002,829



CRAWFORD COUNTY, ARKANSAS  
SCHEDULE OF SELECTED INFORMATION FOR THE LAST FIVE YEARS - OTHER FUNDS IN THE AGGREGATE - REGULATORY BASIS  
DECEMBER 31, 2021  
(Unaudited)

Schedule 4-3

<u>Other Funds in the Aggregate</u>	2021	2020	2019	2018	2017
Total Assets	\$ 20,385,781	\$ 12,687,106	\$ 11,336,424	\$ 11,988,838	\$ 13,612,856
Total Liabilities	4,472,523	1,518,824	1,750,166	1,277,613	1,666,480
Total Fund Balances	15,913,258	11,168,282	9,586,258	10,711,225	11,946,376
Net Revenues	16,774,985	11,465,439	9,448,827	9,333,443	9,178,319
Total Expenditures	12,070,009	9,883,415	10,573,794	10,576,859	9,985,287
Total Other Financing Sources/Uses	40,000			8,265	

