

**Crawford County, Arkansas**

**Regulatory Basis Financial Statements  
and Other Reports**

**December 31, 2022**

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

**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, 2022, 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, 2022; 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, 2022, 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.

##### ***Emphasis of Matter***

As discussed in Note 1 to the financial statements, in 2022 the County adopted new accounting guidance, Governmental Accounting Standards Board Statement No. 87, Leases. Our opinions are not modified with respect to this matter.

### ***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 August 18, 2023, 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  
August 18, 2023  
LOCO01722

# Arkansas

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



**Rep. Jimmy Gazaway**  
House Chair  
**Rep. Richard Womack**  
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, 2022, 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 August 18, 2023. 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 August 18, 2023.

### **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



Timothy R. Jones, CPA, CFF  
Deputy Legislative Auditor

Little Rock, Arkansas  
August 18, 2023

# 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

**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 2022:

County Judge: Denis Gilstrap  
Treasurer: Beverly Pyle  
Sheriff: Jimmy Damante  
Tax Collector: Kevin Pixley  
County Clerk: Jo Wester  
Circuit Clerk: Sharon L. Blount-Baker  
Assessor: Sandra Heiner  
County Librarian: George Fowler (January 1, 2022 through March 8, 2022)  
Deidre Grzymala (appointed July 12, 2022)

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, appearing to read "Timothy R. Jones".

Timothy R. Jones, CPA, CFF  
Deputy Legislative Auditor

Little Rock, Arkansas  
August 18, 2023



CRAWFORD COUNTY, ARKANSAS  
BALANCE SHEET - REGULATORY BASIS  
DECEMBER 31, 2022

Exhibit A

	<u>General</u>	<u>Road</u>	<u>Other Funds in the Aggregate</u>
<b>ASSETS</b>			
Cash and cash equivalents	\$ 8,344,165	\$ 8,919,887	\$ 22,140,391
Accounts receivable	565,948	102,313	448,312
	<u>565,948</u>	<u>102,313</u>	<u>448,312</u>
TOTAL ASSETS	<u>\$ 8,910,113</u>	<u>\$ 9,022,200</u>	<u>\$ 22,588,703</u>
<b>LIABILITIES AND FUND BALANCES</b>			
Liabilities:			
Accounts payable	\$ 406,500	\$ 191,901	\$ 324,888
Settlements pending			1,258,166
Total Liabilities	<u>406,500</u>	<u>191,901</u>	<u>1,583,054</u>
Fund Balances:			
Restricted		8,830,299	21,005,649
Assigned	188,096		
Unassigned	8,315,517		
Total Fund Balances	<u>8,503,613</u>	<u>8,830,299</u>	<u>21,005,649</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 8,910,113</u>	<u>\$ 9,022,200</u>	<u>\$ 22,588,703</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, 2022

Exhibit B

	General	Road	Other Funds in the Aggregate
REVENUES			
State aid	\$ 1,073,575	\$ 3,421,277	\$ 478,563
Federal aid	431,143	44,959	6,165,748
Property taxes	2,210,194	1,494,011	981,473
Sales taxes	649,306	1,947,918	4,279,028
Fines, forfeitures, and costs	1,184,096		249,768
Interest	74,677	85,381	134,026
Officers' fees	197,447		525,516
Jail fees	962,362		420,808
911 Fees			1,250,272
Franchise fees	41,400		
Hospital lease	775,000		
Treasurer's commission	141,295		54,860
Collector's commission	386,708		154,582
Taxes apportioned - Assessor's salary and expense	645,454		
Other	469,856	204,520	297,029
	<hr/>	<hr/>	<hr/>
TOTAL REVENUES	9,242,513	7,198,066	14,991,673
Less: Treasurer's commission	142,024	133,280	144,341
	<hr/>	<hr/>	<hr/>
NET REVENUES	9,100,489	7,064,786	14,847,332
	<hr/>	<hr/>	<hr/>
EXPENDITURES			
Current:			
General government	3,569,625		1,254,470
Law enforcement	4,147,390		4,846,292
Highways and streets		5,437,138	193,063
Public safety	45,674		2,037,811
Health	52,310		
Recreation and culture	4,000		1,491,695
Social services	108,463		28,932
Total Current	7,927,462	5,437,138	9,852,263
	<hr/>	<hr/>	<hr/>
Debt Service:			
Financed purchases principal		150,024	
Financed purchases interest		4,884	
	<hr/>	<hr/>	<hr/>
TOTAL EXPENDITURES	7,927,462	5,592,046	9,852,263
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CRAWFORD COUNTY, ARKANSAS  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES -  
REGULATORY BASIS  
FOR THE YEAR ENDED DECEMBER 31, 2022

Exhibit B

	General	Road	Other Funds in the Aggregate
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ 1,173,027	\$ 1,472,740	\$ 4,995,069
OTHER FINANCING SOURCES (USES)			
Transfers in			97,322
Transfers out	(97,322)		
TOTAL OTHER FINANCING SOURCES (USES)	(97,322)		97,322
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	1,075,705	1,472,740	5,092,391
FUND BALANCES - JANUARY 1	7,427,908	7,357,559	15,913,258
FUND BALANCES - DECEMBER 31	\$ 8,503,613	\$ 8,830,299	\$ 21,005,649

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, 2022

Exhibit C

	General			Road		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES						
State aid	\$ 840,000	\$ 1,073,575	\$ 233,575	\$ 2,495,000	\$ 3,421,277	\$ 926,277
Federal aid	204,100	431,143	227,043	30,050	44,959	14,909
Property taxes	2,805,000	2,210,194	(594,806)	1,362,000	1,494,011	132,011
Sales taxes		649,306	649,306		1,947,918	1,947,918
Fines, forfeitures, and costs	840,000	1,184,096	344,096			
Interest	25,000	74,677	49,677	25,000	85,381	60,381
Officers' fees	115,000	197,447	82,447			
Jail fees	650,000	962,362	312,362			
Franchise fees	40,000	41,400	1,400			
Hospital lease	775,000	775,000	0			
Treasurer's commission	190,000	141,295	(48,705)			
Collector's commission		386,708	386,708			
Taxes apportioned - Assessor's salary and expense		645,454	645,454			
Other	600,000	469,856	(130,144)	1,000	204,520	203,520
<b>TOTAL REVENUES</b>	<b>7,084,100</b>	<b>9,242,513</b>	<b>2,158,413</b>	<b>3,913,050</b>	<b>7,198,066</b>	<b>3,285,016</b>
Less: Treasurer's commission	121,200	142,024	(20,824)	78,241	133,280	(55,039)
<b>NET REVENUES</b>	<b>6,962,900</b>	<b>9,100,489</b>	<b>2,137,589</b>	<b>3,834,809</b>	<b>7,064,786</b>	<b>3,229,977</b>
EXPENDITURES						
Current:						
General government	3,907,038	3,569,625	337,413			
Law enforcement	4,945,863	4,147,390	798,473			
Highways and streets				6,686,117	5,437,138	1,248,979
Public safety	102,950	45,674	57,276			
Health	52,860	52,310	550			
Recreation and culture	4,000	4,000	0			
Social services	110,817	108,463	2,354			
Total Current	9,123,528	7,927,462	1,196,066	6,686,117	5,437,138	1,248,979
Debt Service:						
Financed purchases principal					150,024	(150,024)
Financed purchases interest					4,884	(4,884)
<b>TOTAL EXPENDITURES</b>	<b>9,123,528</b>	<b>7,927,462</b>	<b>1,196,066</b>	<b>6,686,117</b>	<b>5,592,046</b>	<b>1,094,071</b>

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, 2022

Exhibit C

	General			Road		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ (2,160,628)	\$ 1,173,027	\$ 3,333,655	\$ (2,851,308)	\$ 1,472,740	\$ 4,324,048
OTHER FINANCING SOURCES (USES)						
Transfers in	74,590		(74,590)			
Transfers out		(97,322)	(97,322)	(280,000)		(280,000)
TOTAL OTHER FINANCING SOURCES (USES)	74,590	(97,322)	(171,912)	(280,000)		(280,000)
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	(2,086,038)	1,075,705	3,161,743	(3,131,308)	1,472,740	4,044,048
FUND BALANCES - JANUARY 1	2,400,000	7,427,908	5,027,908	4,000,000	7,357,559	3,357,559
FUND BALANCES - DECEMBER 31	\$ 313,962	\$ 8,503,613	\$ 8,189,651	\$ 868,692	\$ 8,830,299	\$ 7,401,607

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

CRAWFORD COUNTY, ARKANSAS  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2022

**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.

**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, 2022

**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.

In 2022, the County implemented Governmental Accounting Standards Board Statement No. 87, Leases. The significant/material effect on the Regulatory Basis of Accounting in the current period is that certain items included in debt service in the previous period are included in the expenditure/function code of the applicable opinion unit.

**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.

**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.

CRAWFORD COUNTY, ARKANSAS  
 NOTES TO FINANCIAL STATEMENTS  
 DECEMBER 31, 2022

**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.

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)	\$ 1,359,187	\$ 1,400,710
Collateralized:		
Collateral held by the County's agent, pledging bank or pledging bank's trust department or agent in the County's name	38,023,703	38,299,641
Total Deposits	\$ 39,382,890	\$ 39,700,351

The above total deposits do not include cash on hand of \$21,553.

**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.



CRAWFORD COUNTY, ARKANSAS  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2022

**NOTE 4: Accounts Receivable**

The accounts receivable balance at December 31, 2022, is composed of the following:

Description	General Fund	Road Fund	Other Funds in the Aggregate
State aid	\$ 19,650		
Federal aid	206,429		
Property taxes	47,122	\$ 18,125	\$ 11,466
Fines, forfeitures, and costs	73,843		11,520
Officers' fees	5,075		32,384
Jail fees	110,570		
911 Fees			214,404
Franchise fees	7,467		
Other	95,792	84,188	178,538
<b>Totals</b>	<b>\$ 565,948</b>	<b>\$ 102,313</b>	<b>\$ 448,312</b>

**NOTE 5: Accounts Payable**

The accounts payable balance at December 31, 2022, is composed of the following:

Description	General Fund	Road Fund	Other Funds in the Aggregate
Vendor payables	\$ 166,309	\$ 130,556	\$ 163,545
Salaries payable	217,890	57,216	151,543
Payroll taxes payable	22,301	4,129	9,800
<b>Totals</b>	<b>\$ 406,500</b>	<b>\$ 191,901</b>	<b>\$ 324,888</b>

CRAWFORD COUNTY, ARKANSAS  
 NOTES TO FINANCIAL STATEMENTS  
 DECEMBER 31, 2022

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

Fund balance classifications at December 31, 2022, are composed of the following:

Description	General Fund	Road Fund	Other Funds in the Aggregate
Fund Balances			
Restricted for:			
General government			\$ 10,290,641
Law enforcement			7,220,395
Highways and streets		\$ 8,830,299	
Public safety			2,713,181
Recreation and culture			781,432
Total Restricted		<u>8,830,299</u>	<u>21,005,649</u>
Assigned to:			
Law enforcement	\$ 45,000		
Public safety	143,096		
Total Assigned	<u>188,096</u>		
Unassigned	<u>8,315,517</u>		
Totals	<u>\$ 8,503,613</u>	<u>\$ 8,830,299</u>	<u>\$ 21,005,649</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, 2022, the legal debt limit for bonded debt was \$77,610,996. 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, 2022, the legal debt limit for short-term financing obligations was \$21,246,932. There were no short-term financing obligations.

**NOTE 8: Commitments**

Total commitments consist of the following at December 31, 2022:

	December 31, 2022
Long-term liabilities	\$ 334,371
Noncancellable lease	163,872
Reappraisal contract	310,158
Construction contracts	<u>2,135,806</u>
Total Commitments	<u>\$ 2,944,207</u>

CRAWFORD COUNTY, ARKANSAS  
 NOTES TO FINANCIAL STATEMENTS  
 DECEMBER 31, 2022

**NOTE 8: Commitments (Continued)**

Long-term Liabilities

Long-term liabilities at December 31, 2022, are comprised of the following:

	December 31, 2022
Compensated absences consisting of accrued vacation and sick leave adjusted to current salary cost.	\$ 334,371

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

Changes in Long-Term Debt

	Balance January 01, 2022	Issued	Retired	Balance December 31, 2022
<u>Direct Borrowings</u>				
Financed purchases	\$ 150,024	\$ 0	\$ 150,024	\$ 0

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 year:

Year	December 31, 2022
2023	\$ 163,872

Rental expense for 2022, 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 2022, was \$286,300.

The County is obligated for the following amounts at December 31, 2022:

Year	December 31, 2022
2023	\$ 310,158

CRAWFORD COUNTY, ARKANSAS  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2022

**NOTE 8: Commitments (Continued)**

Construction Contracts

The County was contractually obligated for the following construction contracts at December 31, 2022:

Project Name	Completed or Estimated Completion Date	Contract Balance December 31, 2022
New 911 Emergency & Dispatch Center	September 1, 2023 (estimated)	\$ 1,257,940
Renovations to Crawford County Courthouse (Division III Construction)	December 1, 2023 (estimated)	834,018
North Rudy Road Drainage Improvements	May 9, 2023	<u>43,848</u>
Total Construction Contracts		<u>\$ 2,135,806</u>

**NOTE 9: Interfund Transfers**

The General Fund transferred \$97,322 to the Other Funds in the Aggregate (Emergency 911) to supplement operations.

**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 \$18,125 of funding to the Western Arkansas Intermodal Authority in 2022. 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 District 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 to 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 2022 was \$337,575.

CRAWFORD COUNTY, ARKANSAS  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2022

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

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, 2022 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.

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 2022.

**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.

CRAWFORD COUNTY, ARKANSAS  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2022

**NOTE 13: Risk Management (Continued)**

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 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. 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 5.25% as of July 1, 2022. 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, 2022, (date of APERS Employer Allocation Report) were \$1,179,159.

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, 2022, (actuarial valuation date and measurement date) was \$9,928,645.

**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). In 2021, the County was awarded \$12,286,931 in federal aid from the American Rescue Plan Act of 2021, and as of the report date, \$12,286,931 of this amount has been received. In 2022, the County was awarded \$412,858 in federal aid from the Local Assistance and Tribal Consistency Fund, which was a part of the American Rescue Plan Act of 2021. In 2022, the County received funds in the amount of \$206,429. 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 Medicorp 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).

CRAWFORD COUNTY, ARKANSAS  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2022

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

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).

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.

CRAWFORD COUNTY, ARKANSAS  
 COMBINING BALANCE SHEET - OTHER FUNDS IN THE AGGREGATE -  
 REGULATORY BASIS  
 DECEMBER 31, 2022

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
<b>ASSETS</b>								
Cash and cash equivalents	\$ 337,418	\$ 555,468	\$ 61,632	\$ 889	\$ 121,632	\$ 82,379	\$ 260,737	\$ 839,852
Accounts receivable			260		91	1,381	7,108	25,518
<b>TOTAL ASSETS</b>	<b>\$ 337,418</b>	<b>\$ 555,468</b>	<b>\$ 61,892</b>	<b>\$ 889</b>	<b>\$ 121,723</b>	<b>\$ 83,760</b>	<b>\$ 267,845</b>	<b>\$ 865,370</b>
<b>LIABILITIES AND FUND BALANCES</b>								
<b>Liabilities:</b>								
Accounts payable	\$ 78	\$ 141					\$ 21,499	\$ 84,356
Settlements pending								
<b>Total Liabilities</b>	<b>78</b>	<b>141</b>					<b>21,499</b>	<b>84,356</b>
<b>Fund Balances:</b>								
Restricted	337,340	555,327	\$ 61,892	\$ 889	\$ 121,723	\$ 83,760	246,346	781,014
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$ 337,418</b>	<b>\$ 555,468</b>	<b>\$ 61,892</b>	<b>\$ 889</b>	<b>\$ 121,723</b>	<b>\$ 83,760</b>	<b>\$ 267,845</b>	<b>\$ 865,370</b>



CRAWFORD COUNTY, ARKANSAS  
 COMBINING BALANCE SHEET - OTHER FUNDS IN THE AGGREGATE -  
 REGULATORY BASIS  
 DECEMBER 31, 2022

Schedule 1

SPECIAL REVENUE FUNDS

	Support Collections Cost (80%)	Communication Facility and Equipment	Drug Court Program	Federal Forfeiture	Drug Enforcement	Detention Center	Boating Safety and Enforcement	Emergency 911
<b>ASSETS</b>								
Cash and cash equivalents	\$ 2,309	\$ 715,469	\$ 222,461	\$ 68	\$ 15,843	\$ 70,027	\$ 15,518	\$ 2,523,167
Accounts receivable	28	100,826	235			11,025		223,491
<b>TOTAL ASSETS</b>	<b>\$ 2,337</b>	<b>\$ 816,295</b>	<b>\$ 222,696</b>	<b>\$ 68</b>	<b>\$ 15,843</b>	<b>\$ 81,052</b>	<b>\$ 15,518</b>	<b>\$ 2,746,658</b>
<b>LIABILITIES AND FUND BALANCES</b>								
<b>Liabilities:</b>								
Accounts payable		\$ 1,787	\$ 127					\$ 33,477
Settlements pending								
<b>Total Liabilities</b>		<b>1,787</b>	<b>127</b>					<b>33,477</b>
<b>Fund Balances:</b>								
Restricted	\$ 2,337	814,508	222,569	\$ 68	\$ 15,843	\$ 81,052	\$ 15,518	2,713,181
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$ 2,337</b>	<b>\$ 816,295</b>	<b>\$ 222,696</b>	<b>\$ 68</b>	<b>\$ 15,843</b>	<b>\$ 81,052</b>	<b>\$ 15,518</b>	<b>\$ 2,746,658</b>

CRAWFORD COUNTY, ARKANSAS  
 COMBINING BALANCE SHEET - OTHER FUNDS IN THE AGGREGATE -  
 REGULATORY BASIS  
 DECEMBER 31, 2022

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
<b>ASSETS</b>								
Cash and cash equivalents	\$ 69,494	\$ 10,288	\$ 94	\$ 2,246,018	\$ 816,315	\$ 163,394	\$ 496	\$ 34,083
Accounts receivable	610			31,891	23,417	21,324	7	1,100
<b>TOTAL ASSETS</b>	<b><u>\$ 70,104</u></b>	<b><u>\$ 10,288</u></b>	<b><u>\$ 94</u></b>	<b><u>\$ 2,277,909</u></b>	<b><u>\$ 839,732</u></b>	<b><u>\$ 184,718</u></b>	<b><u>\$ 503</u></b>	<b><u>\$ 35,183</u></b>
<b>LIABILITIES AND FUND BALANCES</b>								
<b>Liabilities:</b>								
Accounts payable				\$ 78,043	\$ 59,525	\$ 11,232		
Settlements pending								
<b>Total Liabilities</b>				<b><u>78,043</u></b>	<b><u>59,525</u></b>	<b><u>11,232</u></b>		
<b>Fund Balances:</b>								
Restricted	\$ 70,104	\$ 10,288	\$ 94	2,199,866	780,207	173,486	\$ 503	\$ 35,183
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b><u>\$ 70,104</u></b>	<b><u>\$ 10,288</u></b>	<b><u>\$ 94</u></b>	<b><u>\$ 2,277,909</u></b>	<b><u>\$ 839,732</u></b>	<b><u>\$ 184,718</u></b>	<b><u>\$ 503</u></b>	<b><u>\$ 35,183</u></b>

CRAWFORD COUNTY, ARKANSAS  
 COMBINING BALANCE SHEET - OTHER FUNDS IN THE AGGREGATE -  
 REGULATORY BASIS  
 DECEMBER 31, 2022

Schedule 1

SPECIAL REVENUE FUNDS								
	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	Law Enforcement Stipend Grant
ASSETS								
Cash and cash equivalents	\$ 128	\$ 13,194	\$ 15	\$ 8,741,801	\$ 418	\$ 2,934,799	\$ 3,882	\$ 22,937
Accounts receivable								
<b>TOTAL ASSETS</b>	<b>\$ 128</b>	<b>\$ 13,194</b>	<b>\$ 15</b>	<b>\$ 8,741,801</b>	<b>\$ 418</b>	<b>\$ 2,934,799</b>	<b>\$ 3,882</b>	<b>\$ 22,937</b>
LIABILITIES AND FUND BALANCES								
Liabilities:								
Accounts payable				\$ 34,623				
Settlements pending								
<b>Total Liabilities</b>				<b>34,623</b>				
Fund Balances:								
Restricted	\$ 128	\$ 13,194	\$ 15	8,707,178	\$ 418	\$ 2,934,799	\$ 3,882	\$ 22,937
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$ 128</b>	<b>\$ 13,194</b>	<b>\$ 15</b>	<b>\$ 8,741,801</b>	<b>\$ 418</b>	<b>\$ 2,934,799</b>	<b>\$ 3,882</b>	<b>\$ 22,937</b>

CRAWFORD COUNTY, ARKANSAS  
 COMBINING BALANCE SHEET - OTHER FUNDS IN THE AGGREGATE -  
 REGULATORY BASIS  
 DECEMBER 31, 2022

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	\$ 623,301	\$ 465,787	\$ 41,416	\$ 2,085	\$ 124,252	\$ 1,325	\$ 22,140,391
Accounts receivable							448,312
TOTAL ASSETS	\$ 623,301	\$ 465,787	\$ 41,416	\$ 2,085	\$ 124,252	\$ 1,325	\$ 22,588,703
LIABILITIES AND FUND BALANCES							
Liabilities:							
Accounts payable							\$ 324,888
Settlements pending	\$ 623,301	\$ 465,787	\$ 41,416	\$ 2,085	\$ 124,252	\$ 1,325	1,258,166
Total Liabilities	623,301	465,787	41,416	2,085	124,252	1,325	1,583,054
Fund Balances:							
Restricted							21,005,649
TOTAL LIABILITIES AND FUND BALANCES	\$ 623,301	\$ 465,787	\$ 41,416	\$ 2,085	\$ 124,252	\$ 1,325	\$ 22,588,703

CRAWFORD 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, 2022

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 Cost (80%)
REVENUES									
State aid					\$ 21,110			\$ 260,310	
Federal aid									
Property taxes					1,674			979,799	
Sales taxes									
Fines, forfeitures, and costs			\$ 13,203						
Interest	\$ 3,668	\$ 5,017	663	\$ 9	1,406	\$ 850	\$ 3,032	7,740	\$ 26
Officers' fees						23,816	112,166		283
Jail fees									
911 Fees									
Treasurer's commission	54,860								
Collector's commission		154,582							
Other	20	2,075	147		315	315	1,780	63,160	6
<b>TOTAL REVENUES</b>	<b>58,548</b>	<b>161,674</b>	<b>14,013</b>	<b>9</b>	<b>24,505</b>	<b>24,981</b>	<b>116,978</b>	<b>1,311,009</b>	<b>315</b>
Less: Treasurer's commission	73	3,192	292		483	488	2,382	22,595	6
<b>NET REVENUES</b>	<b>58,475</b>	<b>158,482</b>	<b>13,721</b>	<b>9</b>	<b>24,022</b>	<b>24,493</b>	<b>114,596</b>	<b>1,288,414</b>	<b>309</b>
EXPENDITURES									
Current:									
General government	18,921	141,680			10,324		132,359		500
Law enforcement				2,267					
Highways and streets									
Public safety									
Recreation and culture								1,409,096	
Social services									
Total Current	18,921	141,680		2,267	10,324		132,359	1,409,096	500
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>39,554</b>	<b>16,802</b>	<b>13,721</b>	<b>(2,258)</b>	<b>13,698</b>	<b>24,493</b>	<b>(17,763)</b>	<b>(120,682)</b>	<b>(191)</b>
OTHER FINANCING SOURCES (USES)									
Transfers in									
<b>EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES</b>	<b>39,554</b>	<b>16,802</b>	<b>13,721</b>	<b>(2,258)</b>	<b>13,698</b>	<b>24,493</b>	<b>(17,763)</b>	<b>(120,682)</b>	<b>(191)</b>
FUND BALANCES - JANUARY 1	297,786	538,525	48,171	3,147	108,025	59,267	264,109	901,696	2,528
FUND BALANCES - DECEMBER 31	<u>\$ 337,340</u>	<u>\$ 555,327</u>	<u>\$ 61,892</u>	<u>\$ 889</u>	<u>\$ 121,723</u>	<u>\$ 83,760</u>	<u>\$ 246,346</u>	<u>\$ 781,014</u>	<u>\$ 2,337</u>

CRAWFORD 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, 2022

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						\$ 3,373			
Federal aid									
Property taxes									
Sales taxes									
Fines, forfeitures, and costs	\$ 113	\$ 82,383			\$ 154,069				
Interest	7,610	2,333			970	176	\$ 27,952	\$ 774	\$ 115
Officers' fees	21,961							12,501	530
Jail fees	420,808								
911 Fees							1,250,272		
Treasurer's commission									
Collector's commission									
Other	117,944	431		\$ 952	2,230	54	9,765	187	4
<b>TOTAL REVENUES</b>	<b>568,436</b>	<b>85,147</b>		<b>952</b>	<b>157,269</b>	<b>3,603</b>	<b>1,287,989</b>	<b>13,462</b>	<b>649</b>
Less: Treasurer's commission	632	1,858			3,094	70	14,518	315	13
<b>NET REVENUES</b>	<b>567,804</b>	<b>83,289</b>		<b>952</b>	<b>154,175</b>	<b>3,533</b>	<b>1,273,471</b>	<b>13,147</b>	<b>636</b>
EXPENDITURES									
Current:									
General government									
Law enforcement	197,270	24,707		1,596	154,656	3,359		17,500	
Highways and streets									
Public safety							1,006,165		
Recreation and culture									
Social services									
Total Current	197,270	24,707		1,596	154,656	3,359	1,006,165	17,500	
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>370,534</b>	<b>58,582</b>		<b>(644)</b>	<b>(481)</b>	<b>174</b>	<b>267,306</b>	<b>(4,353)</b>	<b>636</b>
OTHER FINANCING SOURCES (USES)									
Transfers in							97,322		
<b>EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES</b>	<b>370,534</b>	<b>58,582</b>		<b>(644)</b>	<b>(481)</b>	<b>174</b>	<b>364,628</b>	<b>(4,353)</b>	<b>636</b>
FUND BALANCES - JANUARY 1	443,974	163,987	\$ 68	16,487	81,533	15,344	2,348,553	74,457	9,652
FUND BALANCES - DECEMBER 31	<u>\$ 814,508</u>	<u>\$ 222,569</u>	<u>\$ 68</u>	<u>\$ 15,843</u>	<u>\$ 81,052</u>	<u>\$ 15,518</u>	<u>\$ 2,713,181</u>	<u>\$ 70,104</u>	<u>\$ 10,288</u>

CRAWFORD 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, 2022

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
REVENUES									
State aid									
Federal aid			\$ 9,740						
Property taxes									
Sales taxes		\$ 2,547,546	1,731,482						
Fines, forfeitures, and costs									
Interest			7,790	\$ 1,974	\$ 5				
Officers' fees				336,498	71	\$ 17,690			
Jail fees									
911 Fees									
Treasurer's commission									
Collector's commission									
Other		33,062	58,351	5,886	1	133			
<b>TOTAL REVENUES</b>		<b>2,580,608</b>	<b>1,807,363</b>	<b>344,358</b>	<b>77</b>	<b>17,823</b>			
Less: Treasurer's commission		50,950	34,785	7,003	1	353			
<b>NET REVENUES</b>		<b>2,529,658</b>	<b>1,772,578</b>	<b>337,355</b>	<b>76</b>	<b>17,470</b>			
EXPENDITURES									
Current:									
General government				369,413		10,238			\$ 2,189
Law enforcement		2,330,877	1,164,949				\$ 14,882		
Highways and streets									
Public safety			407,140						
Recreation and culture									
Social services									
Total Current		2,330,877	1,572,089	369,413		10,238	14,882		2,189
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>		<b>198,781</b>	<b>200,489</b>	<b>(32,058)</b>	<b>76</b>	<b>7,232</b>	<b>(14,882)</b>		<b>(2,189)</b>
OTHER FINANCING SOURCES (USES)									
Transfers in									
<b>EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES</b>		<b>198,781</b>	<b>200,489</b>	<b>(32,058)</b>	<b>76</b>	<b>7,232</b>	<b>(14,882)</b>		<b>(2,189)</b>
FUND BALANCES - JANUARY 1	\$ 94	2,001,085	579,718	205,544	427	27,951	14,882	\$ 128	15,383
FUND BALANCES - DECEMBER 31	\$ 94	\$ 2,199,866	\$ 780,207	\$ 173,486	\$ 503	\$ 35,183	\$ 0	\$ 128	\$ 13,194

CRAWFORD 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, 2022

Schedule 2

	SPECIAL REVENUE FUNDS					Totals
	Miscellaneous Grants	American Rescue Plan Act	American Rescue Plan Act Library	County Bond 1/2 Cent Sales Tax	Courthouse Repair	
REVENUES						
State aid						\$ 478,563
Federal aid		\$ 6,143,465	\$ 4,135		\$ 8,408	\$ 6,165,748
Property taxes						981,473
Sales taxes						4,279,028
Fines, forfeitures, and costs						249,768
Interest		61,916				134,026
Officers' fees						525,516
Jail fees						420,808
911 Fees						1,250,272
Treasurer's commission						54,860
Collector's commission						154,582
Other		211				297,029
<b>TOTAL REVENUES</b>		<b>6,205,592</b>	<b>4,135</b>		<b>8,408</b>	<b>14,991,673</b>
Less: Treasurer's commission		1,238				144,341
<b>NET REVENUES</b>		<b>6,204,354</b>	<b>4,135</b>		<b>8,408</b>	<b>14,847,332</b>
EXPENDITURES						
Current:						
General government		282,706			286,140	1,254,470
Law enforcement		721,929		\$ 41,467	170,833	4,846,292
Highways and streets		193,063				193,063
Public safety		624,506				2,037,811
Recreation and culture			82,599			1,491,695
Social services		28,932				28,932
Total Current		1,851,136	82,599	41,467	286,140	9,852,263
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>		<b>4,353,218</b>	<b>(78,464)</b>	<b>(41,467)</b>	<b>(277,732)</b>	<b>4,995,069</b>
OTHER FINANCING SOURCES (USES)						
Transfers in						97,322
<b>EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES</b>		<b>4,353,218</b>	<b>(78,464)</b>	<b>(41,467)</b>	<b>(277,732)</b>	<b>5,092,391</b>
FUND BALANCES - JANUARY 1	\$ 15	4,353,960	78,882	2,976,266	281,614	15,913,258
FUND BALANCES - DECEMBER 31	\$ 15	\$ 8,707,178	\$ 418	\$ 2,934,799	\$ 3,882	\$ 21,005,649



CRAWFORD COUNTY, ARKANSAS  
NOTES TO SCHEDULES 1 AND 2  
DECEMBER 31, 2022

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 Cost (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, 2022

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 nos. 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, and law enforcement purposes.
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, 2022

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.
Law Enforcement Stipend Grant	Established to account for law enforcement stipend grant passed through Act 224 of the 2022 Fiscal Session.
Treasurer's accounts consist primarily of property taxes, treasurer's commission, and funds held for County Law Library.	
Collector's accounts consist primarily of delinquent taxes not yet distributed to the various taxing units.	

CRAWFORD COUNTY, ARKANSAS  
NOTES TO SCHEDULES 1 AND 2  
DECEMBER 31, 2022

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

Fund Name

Fund Description

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.

CRAWFORD COUNTY, ARKANSAS  
OTHER INFORMATION  
SCHEDULE OF CAPITAL ASSETS  
DECEMBER 31, 2022  
(Unaudited)

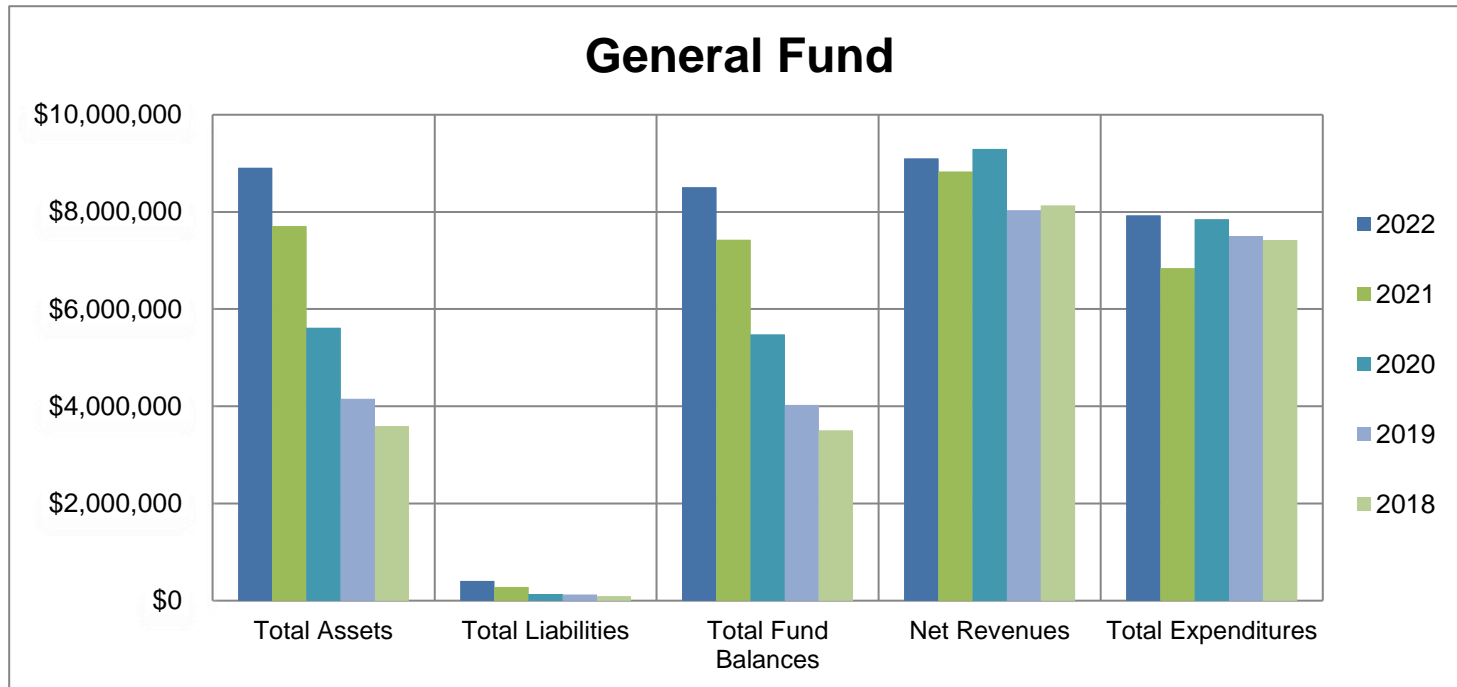
Schedule 3

	<u>December 31, 2022</u>
Land	\$ 1,351,324
Buildings and improvements	48,020,185
Equipment	<u>14,041,816</u>
Total	<u><u>\$ 63,413,325</u></u>

CRAWFORD COUNTY, ARKANSAS  
 SCHEDULE OF SELECTED INFORMATION FOR THE LAST FIVE YEARS - GENERAL FUND - REGULATORY BASIS  
 DECEMBER 31, 2022  
 (Unaudited)

Schedule 4-1

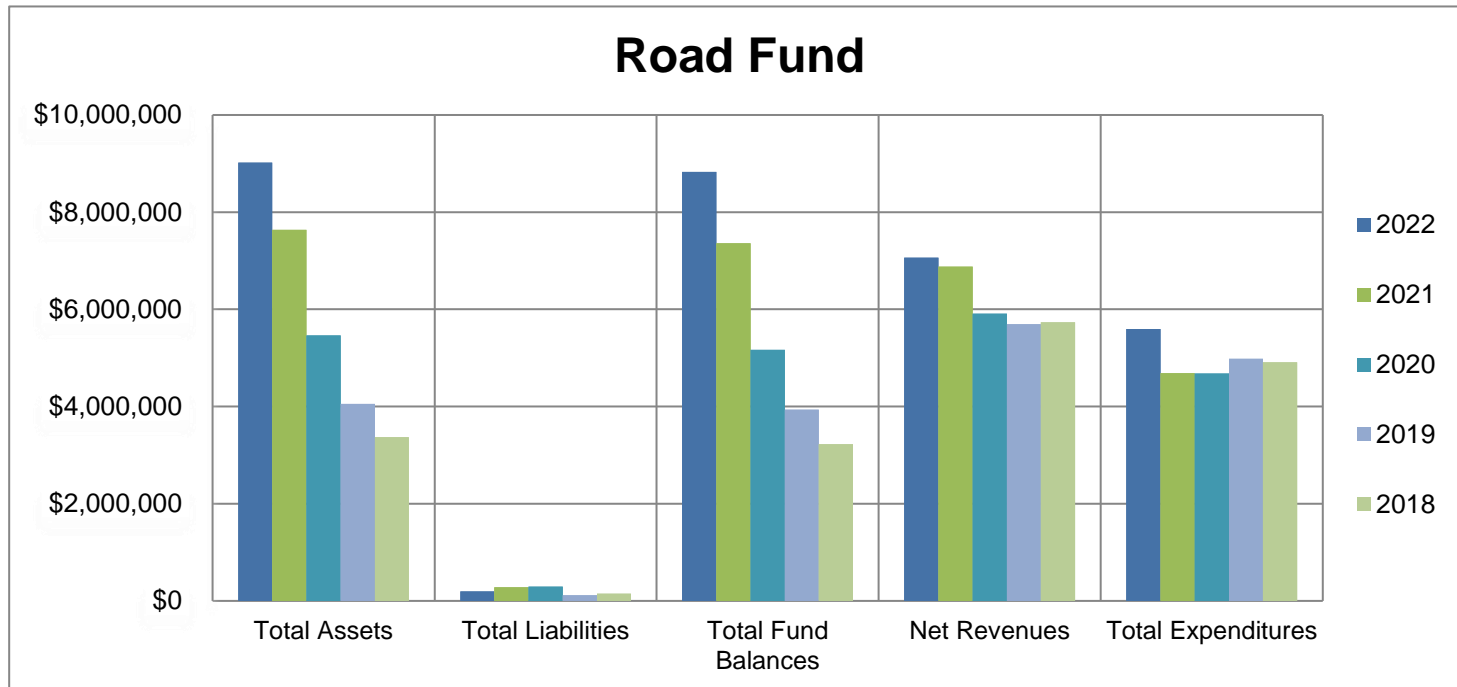
<b>General</b>	2022	2021	2020	2019	2018
Total Assets	\$ 8,910,113	\$ 7,710,800	\$ 5,613,485	\$ 4,150,488	\$ 3,589,633
Total Liabilities	406,500	282,892	136,765	122,737	89,495
Total Fund Balances	8,503,613	7,427,908	5,476,720	4,027,751	3,500,138
Net Revenues	9,100,489	8,831,168	9,293,308	8,029,894	8,128,809
Total Expenditures	7,927,462	6,839,980	7,844,339	7,502,281	7,419,371
Total Other Financing Sources/Uses	(97,322)	(40,000)			(8,265)



CRAWFORD COUNTY, ARKANSAS  
 SCHEDULE OF SELECTED INFORMATION FOR THE LAST FIVE YEARS - ROAD FUND - REGULATORY BASIS  
 DECEMBER 31, 2022  
 (Unaudited)

Schedule 4-2

<u>Road</u>	2022	2021	2020	2019	2018
Total Assets	\$ 9,022,200	\$ 7,636,548	\$ 5,461,920	\$ 4,053,911	\$ 3,371,910
Total Liabilities	191,901	278,989	292,573	118,520	148,373
Total Fund Balances	8,830,299	7,357,559	5,169,347	3,935,391	3,223,537
Net Revenues	7,064,786	6,877,392	5,911,088	5,692,086	5,732,919
Total Expenditures	5,592,046	4,689,180	4,677,132	4,980,232	4,912,583



CRAWFORD COUNTY, ARKANSAS  
 SCHEDULE OF SELECTED INFORMATION FOR THE LAST FIVE YEARS - OTHER FUNDS IN THE AGGREGATE - REGULATORY BASIS  
 DECEMBER 31, 2022  
 (Unaudited)

Schedule 4-3

<u>Other Funds in the Aggregate</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
Total Assets	\$ 22,588,703	\$ 20,385,781	\$ 12,687,106	\$ 11,336,424	\$ 11,988,838
Total Liabilities	1,583,054	4,472,523	1,518,824	1,750,166	1,277,613
Total Fund Balances	21,005,649	15,913,258	11,168,282	9,586,258	10,711,225
Net Revenues	14,847,332	16,774,985	11,465,439	9,448,827	9,333,443
Total Expenditures	9,852,263	12,070,009	9,883,415	10,573,794	10,576,859
Total Other Financing Sources/Uses	97,322	40,000			8,265

