

Crawford County, Arkansas

**Regulatory Basis Financial Statements
and Other Reports**

December 31, 2023

LEGISLATIVE JOINT AUDITING COMMITTEE



CRAWFORD COUNTY, ARKANSAS
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Arkansas

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Senate Chair
Sen. John Payton
Senate Vice Chair



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

Kevin William White, CPA, JD
Legislative Auditor

LEGISLATIVE JOINT AUDITING COMMITTEE ARKANSAS LEGISLATIVE AUDIT

Independent Auditor's Report

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, 2023, the related Statement of Revenues, Expenditures, and Changes in Fund Balances – Regulatory Basis; and the Statement of Revenues, Expenditures, and Changes in Fund Balances – 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, 2023; the regulatory basis revenues, expenditures, and changes in fund balance; 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, 2023, or the revenues, expenditures, and changes in fund balance and, where applicable, cash flows thereof for the year then ended.

Basis for Opinions

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

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

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

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

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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

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

Supplementary Information

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

Other Information

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

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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated November 1, 2024, on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of the testing, and not to provide an opinion on the effectiveness of the County's internal control over financial reporting or on compliance. The report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.

ARKANSAS LEGISLATIVE AUDIT

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

Kevin William White, CPA, JD
Legislative Auditor

Little Rock, Arkansas
November 1, 2024
LOCO01723

Arkansas

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



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

Kevin William White, CPA, JD
Legislative Auditor

LEGISLATIVE JOINT AUDITING COMMITTEE ARKANSAS LEGISLATIVE AUDIT

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

Independent Auditor's Report

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, 2023, and the related notes to the financial statements, which collectively comprise the County's regulatory basis financial statements, and have issued our report thereon dated November 1, 2024. We issued an adverse opinion because the financial statements are prepared by the County on the basis of the financial reporting provisions of Ark. Code Ann. § 10-4-412, which is a basis of accounting other than accounting principles generally accepted in the United States of America. The effects on the financial statements of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material. However, with respect to the regulatory basis of accounting described in Note 1, our opinions on the general fund, road fund, and other funds in the aggregate were unmodified.

Report on Internal Control Over Financial Reporting

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

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

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

Report on Compliance and Other Matters

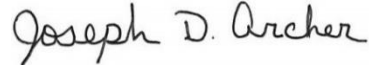
As part of obtaining reasonable assurance about whether the County's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulation, contracts, and grant agreements, noncompliance with which could have a direct and material effect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

We also reported to management of the County in a separate letter dated November 1, 2024.

Purpose of This Report

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

ARKANSAS LEGISLATIVE AUDIT

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

Joseph D. Archer, CPA
Deputy Legislative Auditor

Little Rock, Arkansas
November 1, 2024

Arkansas

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



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

Kevin William White, CPA, JD
Legislative Auditor

LEGISLATIVE JOINT AUDITING COMMITTEE ARKANSAS LEGISLATIVE AUDIT

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 2023:

County Judge: Chris Keith
Treasurer: Daniel Watson
Sheriff: Daniel Perry
Tax Collector: Kevin Pixley
County Clerk: Stacey Shelly
Circuit Clerk: Sharon L. Blount-Baker
Assessor: Sandra Heiner
County Librarian: Eva White (appointed February 24, 2023)
Deidre Grzymala (January 1, 2023 through February 24, 2023)

We would like to communicate the following items that came to our attention during this audit. The purpose of such comments 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. These matters were discussed previously with County officials during the course of our audit fieldwork and at the exit conference.

County Judge, County Treasurer, and County Clerk

The County issued a severance payment to an employee without utilizing the payroll process, and the wages were not included on the employee's Internal Revenue Service (IRS) Form W-2. Therefore, payroll taxes were not withheld or remitted to the IRS or the Department of Finance and Administration. The County also paid the employee \$1,225 and \$606 for unused leave and benefits, respectively, in excess of the amount authorized by the Quorum Court.

Other issue

Between October 2023 and July 2024, eleven unauthorized withdrawals totaling \$202,292 were made from the County's bank account. Entity personnel discovered the unauthorized withdrawals upon completion of the monthly bank reconciliation or upon notification from the banking institution. All funds were recovered within thirty days of occurrence.

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

Handwritten signature of Joseph D. Archer in black ink.

Joseph D. Archer, CPA
Deputy Legislative Auditor

Little Rock, Arkansas
November 1, 2024

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

Exhibit A

	General	Road	Other Funds in the Aggregate
ASSETS			
Cash and cash equivalents	\$ 9,731,433	\$ 9,888,896	\$ 19,709,176
Accounts receivable	431,443	93,417	396,784
TOTAL ASSETS	<u>\$ 10,162,876</u>	<u>\$ 9,982,313</u>	<u>\$ 20,105,960</u>
LIABILITIES AND FUND BALANCES			
Liabilities:			
Accounts payable	\$ 422,410	\$ 369,170	\$ 360,876
Settlements pending			1,425,568
Total Liabilities	<u>422,410</u>	<u>369,170</u>	<u>1,786,444</u>
Fund Balances:			
Restricted		9,613,143	18,319,516
Assigned	523,859		
Unassigned	9,216,607		
Total Fund Balances	<u>9,740,466</u>	<u>9,613,143</u>	<u>18,319,516</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 10,162,876</u>	<u>\$ 9,982,313</u>	<u>\$ 20,105,960</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, 2023

Exhibit B

	General	Road	Other Funds in the Aggregate
REVENUES			
State aid	\$ 1,118,046	\$ 3,027,323	\$ 302,889
Federal aid	433,280	41,437	
Property taxes	2,429,595	1,603,816	1,046,285
Sales taxes	643,729	1,931,187	4,522,106
Fines, forfeitures, and costs	1,170,836		215,664
Interest	262,163	308,757	410,859
Officers' fees	225,464		464,443
Franchise fees	23,097		
Jail fees	1,030,990		273,962
911 fees			1,228,478
Hospital lease	775,000		
Treasurer's commission	150,363		58,243
Collector's commission	398,547		162,798
Taxes apportioned - Assessor's salary and expense	699,748		
Other	511,092	104,858	313,973
TOTAL REVENUES	9,871,950	7,017,378	8,999,700
Less: Treasurer's commission	148,627	138,510	157,063
NET REVENUES	9,723,323	6,878,868	8,842,637
EXPENDITURES			
Current:			
General government	3,684,673		1,293,884
Law enforcement	4,363,704		5,593,961
Highways and streets		6,096,024	
Public safety	79,088		2,729,269
Health	53,618		62,720
Recreation and culture	118,000		1,265,206
Social services	117,396		110,703
Water and sewer			543,018
TOTAL EXPENDITURES	8,416,479	6,096,024	11,598,761

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

Exhibit B

	<u>General</u>	<u>Road</u>	<u>Other Funds in the Aggregate</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>\$ 1,306,844</u>	<u>\$ 782,844</u>	<u>\$ (2,756,124)</u>
OTHER FINANCING SOURCES (USES)			
Transfers in			69,991
Transfers out	<u>(69,991)</u>		
TOTAL OTHER FINANCING SOURCES (USES)	<u>(69,991)</u>		<u>69,991</u>
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	1,236,853	782,844	(2,686,133)
FUND BALANCES - JANUARY 1	<u>8,503,613</u>	<u>8,830,299</u>	<u>21,005,649</u>
FUND BALANCES - DECEMBER 31	<u><u>\$ 9,740,466</u></u>	<u><u>\$ 9,613,143</u></u>	<u><u>\$ 18,319,516</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, 2023

Exhibit C

	General			Road		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES						
State aid	\$ 893,850	\$ 1,118,046	\$ 224,196	\$ 2,457,318	\$ 3,027,323	\$ 570,005
Federal aid	183,690	433,280	249,590	27,045	41,437	14,392
Property taxes	2,569,500	2,429,595	(139,905)	1,225,800	1,603,816	378,016
Sales taxes	525,000	643,729	118,729	1,575,000	1,931,187	356,187
Fines, forfeitures, and costs	841,700	1,170,836	329,136			
Interest	22,500	262,163	239,663	22,500	308,757	286,257
Officers' fees	144,000	225,464	81,464			
Franchise fees	36,000	23,097	(12,903)			
Jail fees	607,500	1,030,990	423,490			
Hospital lease	697,500	775,000	77,500			
Treasurer's commission	171,000	150,363	(20,637)			
Collector's commission		398,547	398,547			
Taxes apportioned - Assessor's salary and expense		699,748	699,748			
Other	468,746	511,092	42,346	63,900	104,858	40,958
TOTAL REVENUES	7,160,986	9,871,950	2,710,964	5,371,563	7,017,378	1,645,815
Less: Treasurer's commission	111,150	148,627	(37,477)	73,747	138,510	(64,763)
NET REVENUES	7,049,836	9,723,323	2,673,487	5,297,816	6,878,868	1,581,052
EXPENDITURES						
Current:						
General government	4,273,771	3,684,673	589,098			
Law enforcement	5,258,245	4,363,704	894,541			
Highways and streets				6,890,425	6,096,024	794,401
Public safety	93,645	79,088	14,557			
Health	54,260	53,618	642			
Recreation and culture	118,027	118,000	27			
Social services	113,482	117,396	(3,914)			
TOTAL EXPENDITURES	9,911,430	8,416,479	1,494,951	6,890,425	6,096,024	794,401

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, 2023

Exhibit C

	General			Road		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ (2,861,594)	\$ 1,306,844	\$ 4,168,438	\$ (1,592,609)	\$ 782,844	\$ 2,375,453
OTHER FINANCING SOURCES (USES)						
Transfers in	108,607		(108,607)			
Transfers out		(69,991)	(69,991)			
TOTAL OTHER FINANCING SOURCES (USES)	108,607	(69,991)	(178,598)			
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	(2,752,987)	1,236,853	3,989,840	(1,592,609)	782,844	2,375,453
FUND BALANCES - JANUARY 1	2,605,417	8,503,613	5,898,196	3,762,000	8,830,299	5,068,299
FUND BALANCES - DECEMBER 31	\$ (147,570)	\$ 9,740,466	\$ 9,888,036	\$ 2,169,391	\$ 9,613,143	\$ 7,443,752

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

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

NOTE 1: Summary of Significant Accounting Policies

A. Financial Reporting Entity

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

B. Basis of Presentation - Regulatory

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

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

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

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

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

Road Fund - The Road Fund (Special Revenue Fund) is used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects. The Road Fund accounts for, and reports proceeds of state highway turnback, 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, 2023

NOTE 1: Summary of Significant Accounting Policies (Continued)

C. Basis of Accounting - Regulatory

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

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

D. Assets, Liabilities, and Fund Balances

Cash and Cash Equivalents

For the purpose of financial reporting, "cash and cash equivalents" includes all demand and savings accounts 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, 2023

NOTE 1: Summary of Significant Accounting Policies (Continued)

F. Budget Law

1. Legal Requirements

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

2. Accounting

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

G. Fund Balance Classification Policies and Procedures

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

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

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)	\$ 1,490,517	\$ 1,466,157
Collateralized:		
Collateral held by the County's agent, pledging bank or pledging bank's trust department or agent in the County's name	37,832,638	38,325,003
Total Deposits	\$ 39,323,155	\$ 39,791,160

The above total deposits do not include cash on hand of \$6,350.

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, 2023

NOTE 4: Accounts Receivable

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

Description	General Fund	Road Fund	Other Funds in the Aggregate
State aid	\$ 19,928		
Fines, forfeitures, and costs	59,028		\$ 11,511
Interest	1,280	\$ 3,822	915
Officers' fees	19,680		29,727
Franchise fees	311		
Jail fees	223,440		
911 fees			266,712
Other	107,776	89,595	87,919
Totals	<u>\$ 431,443</u>	<u>\$ 93,417</u>	<u>\$ 396,784</u>

NOTE 5: Accounts Payable

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

Description	General Fund	Road Fund	Other Funds in the Aggregate
Vendor payables	\$ 223,104	\$ 306,836	\$ 251,149
Salaries payable	185,905	58,229	102,297
Payroll taxes payable	13,401	4,105	7,430
Totals	<u>\$ 422,410</u>	<u>\$ 369,170</u>	<u>\$ 360,876</u>

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

NOTE 6: Details of Fund Balance Classifications

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

Description	General Fund	Road Fund	Other Funds in the Aggregate
Fund Balances:			
Restricted for:			
General government			\$ 6,809,875
Law enforcement			6,585,719
Highways and streets		\$ 9,613,143	
Public safety			4,006,564
Recreation and culture			917,358
Total Restricted		9,613,143	18,319,516
Assigned to:			
General government	\$ 109,834		
Law enforcement	279,461		
Public safety	134,564		
Total Assigned	523,859		
Unassigned	9,216,607		
Totals	\$ 9,740,466	\$ 9,613,143	\$ 18,319,516

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, 2023, the legal debt limit for bonded debt was \$81,128,650. There were no property tax secured bond issues.

B. Short-term Financing Obligations

The County is subject to a constitutional limitation for short-term financing obligations equal to 2.5% of the assessed value of taxable property within the County as determined by the last tax assessment. At December 31, 2023, the legal debt limit for short-term financing obligations was \$22,351,249. There were no short-term financing obligations.

NOTE 8: Commitments

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

	December 31, 2023
Long-term liabilities	\$ 487,548
Reappraisal contract	1,202,000
Construction contracts	1,220,835
Total Commitments	\$ 2,910,383

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

NOTE 8: Commitments (Continued)

Long-term Liabilities

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

	December 31, 2023
Compensated absences consisting of accrued vacation and sick leave adjusted to current salary cost	\$ 487,548

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

County-Wide Reappraisal Contract

The County entered into a contract with Arkansas CAMA Technology Inc on November 13, 2023, for a county-wide reappraisal. The County is obligated for forty-eight monthly payments of \$25,042 for a total of \$1,202,000 beginning January 1, 2024. Contract expense for 2023, was \$286,300.

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

Year	December 31, 2023
2024	\$ 300,500
2025	300,500
2026	300,500
2027	300,500
Total	\$ 1,202,000

Construction Contracts

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

Project Name	Completed or Estimated Completion Date	Contract Balance December 31, 2023
Renovations to Crawford County Courthouse Annex	February 22, 2024	\$ 491,149
Circuit Clerk's Roofing Project	March 14, 2024	73,521
E-911 Call Center	December 31, 2024	368,950
Crawford County Courthouse Exterior Renovation	December 31, 2024	118,578
Detention Automation Project	July 1, 2024	168,637
Total Construction Contracts		\$ 1,220,835

NOTE 9: Interfund Transfers

The General Fund transferred \$69,991 to the Other Funds in the Aggregate (Emergency 911) to supplement operations.

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

NOTE 10: Subsequent Events

On September 24, 2023, the County was ordered to pay a summary judgment in the amount of \$255,818. The County issued payments from the General Fund in May and June of 2024.

On March 26, 2024, the County entered into a finance purchase agreement with KS State Bank for \$420,339 for two 2024 Mack Trucks.

On May 31, 2024, the County entered into a noncancellable lease agreement with Caterpillar Financial for \$925,970 for three 2024 Caterpillar Motor Graders for 60 months. At the end of the lease term, the County will return the graders.

On May 31, 2024, the County entered into a noncancellable lease agreement with Caterpillar Financial for \$911,270 for three 2024 Caterpillar Motor Graders for 60 months. At the end of the lease term, the County will return the graders.

On May 31, 2024, the County entered into a noncancellable lease agreement with Caterpillar Financial for \$607,630 for two 2024 Caterpillar Motor Graders for 60 months. At the end of the lease term, the County will return the graders.

NOTE 11: 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 \$21,140 of funding to the Western Arkansas Intermodal Authority in 2023. Separate financial statements for the Western Arkansas Intermodal Authority are available at: 1109 S. 16th Street, Fort Smith, AR 72901.

NOTE 12: 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 District Drug Task Force. Separate financial statements for the Twelfth Judicial District Drug Task Force are available at: 901 South B Street, Fort Smith, AR 72901.

West River Valley 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 13: 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 \$29,919. 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 2023 was \$359,028.

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

NOTE 13: 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, 2023, 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 2023.

Emergency Communications Center

Crawford County, and the Cities of Alma, Kibler, Mulberry, Mountainburg, Rudy, Chester, Dyer, Cedarville, and Van Buren entered into a Memorandum of Understanding concerning contributions to operate and maintain a 911 emergency dispatch center. This agreement was entered into in 2022. The County received \$92,020 from the varying cities in 2023.

NOTE 14: 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.

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

NOTE 14: Risk Management (Continued)

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

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

NOTE 15: 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.

Funding Policy

APERS has contributory and non-contributory plans. Contributory members are required by State law to contribute 5% of their salary. Beginning July 1, 2022, the contribution rates shall be increased in increments of .25% per fiscal year, not to exceed 7%. The contributory rate was increased to 5.5% as of July 1, 2023. Each participating employer is required by State law to contribute at a rate established by the Board of Trustees of the system based on the annual actuarial valuation. The County's contributions to the plan for the year ended June 30, 2023, (date of APERS Employer Allocation Report) were \$1,324,554.

Net Pension Liability

The requirements of Governmental Accounting Standards Board Statement no. 68, under the regulatory basis of accounting, are limited to disclosure of the County's share of the collective net pension liability. The County's proportionate share of the collective net pension liability at June 30, 2023, (actuarial valuation date and measurement date) was \$11,367,820.

NOTE 16: Corona Virus (COVID-19)

On March 11, 2020, the Governor of Arkansas issued Executive Order 20-03 declaring an emergency and ordered Arkansas Department of Health to take action to prevent the spread of coronavirus disease 2019 (COVID-19). In 2022, the County was awarded \$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, and as of the report date, \$412,858 of this amount has been received. The extent of the impact of COVID-19 on financial statements for future reporting periods remains uncertain.

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

NOTE 17: 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).

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, 2023

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	\$ 401,985	\$ 579,245	\$ 72,036	\$ 889	\$ 142,921	\$ 66,118	\$ 237,546	\$ 937,739
Accounts receivable			718			1,447	6,470	16,766
TOTAL ASSETS	\$ 401,985	\$ 579,245	\$ 72,754	\$ 889	\$ 142,921	\$ 67,565	\$ 244,016	\$ 954,505
LIABILITIES AND FUND BALANCES								
Liabilities:								
Accounts payable		\$ 32					\$ 15,345	\$ 37,147
Settlements pending								
Total Liabilities		32					15,345	37,147
Fund Balances:								
Restricted	\$ 401,985	579,213	\$ 72,754	\$ 889	\$ 142,921	\$ 67,565	228,671	917,358
TOTAL LIABILITIES AND FUND BALANCES	\$ 401,985	\$ 579,245	\$ 72,754	\$ 889	\$ 142,921	\$ 67,565	\$ 244,016	\$ 954,505

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

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
ASSETS								
Cash and cash equivalents	\$ 2,594	\$ 923,313	\$ 235,487	\$ 68	\$ 15,768	\$ 81,797	\$ 19,445	\$ 2,931,937
Accounts receivable		1,596	60			10,721		279,371
TOTAL ASSETS	\$ 2,594	\$ 924,909	\$ 235,547	\$ 68	\$ 15,768	\$ 92,518	\$ 19,445	\$ 3,211,308
LIABILITIES AND FUND BALANCES								
Liabilities:								
Accounts payable	\$ 500	\$ 2,640	\$ 32			\$ 12,334		\$ 151,180
Settlements pending								
Total Liabilities	500	2,640	32			12,334		151,180
Fund Balances:								
Restricted	2,094	922,269	235,515	\$ 68	\$ 15,768	80,184	\$ 19,445	3,060,128
TOTAL LIABILITIES AND FUND BALANCES	\$ 2,594	\$ 924,909	\$ 235,547	\$ 68	\$ 15,768	\$ 92,518	\$ 19,445	\$ 3,211,308

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

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	\$ 66,120	\$ 10,609	\$ 94	\$ 2,335,819	\$ 989,622	\$ 56,964	\$ 564	\$ 51,787
Accounts receivable	402			36,426	22,581	19,411		815
TOTAL ASSETS	\$ 66,522	\$ 10,609	\$ 94	\$ 2,372,245	\$ 1,012,203	\$ 76,375	\$ 564	\$ 52,602
LIABILITIES AND FUND BALANCES								
Liabilities:								
Accounts payable				\$ 61,425	\$ 65,773	\$ 13,652		
Settlements pending								
Total Liabilities				61,425	65,773	13,652		
Fund Balances:								
Restricted	\$ 66,522	\$ 10,609	\$ 94	2,310,820	946,430	62,723	\$ 564	\$ 52,602
TOTAL LIABILITIES AND FUND BALANCES	\$ 66,522	\$ 10,609	\$ 94	\$ 2,372,245	\$ 1,012,203	\$ 76,375	\$ 564	\$ 52,602

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

Schedule 1

	SPECIAL REVENUE FUNDS							
	Automated Records System	Juvenile Compliance Grant	National Recreation and Park Grant	Miscellaneous Grants	American Rescue Plan Act	County Bond 1/2 Cent Sales Tax	Courthouse Repair	Law Enforcement Stipend Grant
ASSETS								
Cash and cash equivalents	\$ 16,413	\$ 2,401	\$ 12,864	\$ 6	\$ 5,227,889	\$ 2,847,514	\$ 3,882	\$ 12,172
Accounts receivable								
TOTAL ASSETS	\$ 16,413	\$ 2,401	\$ 12,864	\$ 6	\$ 5,227,889	\$ 2,847,514	\$ 3,882	\$ 12,172
LIABILITIES AND FUND BALANCES								
Liabilities:								
Accounts payable		\$ 602			\$ 214			
Settlements pending								
Total Liabilities		602			214			
Fund Balances:								
Restricted	\$ 16,413	1,799	\$ 12,864	\$ 6	5,227,675	\$ 2,847,514	\$ 3,882	\$ 12,172
TOTAL LIABILITIES AND FUND BALANCES	\$ 16,413	\$ 2,401	\$ 12,864	\$ 6	\$ 5,227,889	\$ 2,847,514	\$ 3,882	\$ 12,172

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

Schedule 1

CUSTODIAL FUNDS

	Treasurer's Accounts	Collector's Accounts	Sheriff's Accounts	County Clerk's Accounts	Circuit Clerk's Accounts	Juvenile Probation Accounts	Totals
ASSETS							
Cash and cash equivalents	\$ 638,062	\$ 408,487	\$ 84,238	\$ 2,195	\$ 291,989	\$ 597	\$ 19,709,176
Accounts receivable							396,784
TOTAL ASSETS	\$ 638,062	\$ 408,487	\$ 84,238	\$ 2,195	\$ 291,989	\$ 597	\$ 20,105,960
LIABILITIES AND FUND BALANCES							
Liabilities:							
Accounts payable							\$ 360,876
Settlements pending	\$ 638,062	\$ 408,487	\$ 84,238	\$ 2,195	\$ 291,989	\$ 597	1,425,568
Total Liabilities	638,062	408,487	84,238	2,195	291,989	597	1,786,444
Fund Balances:							
Restricted							18,319,516
TOTAL LIABILITIES AND FUND BALANCES	\$ 638,062	\$ 408,487	\$ 84,238	\$ 2,195	\$ 291,989	\$ 597	\$ 20,105,960

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, 2023

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					\$ 21,050			\$ 254,710	
Property taxes					1,615			1,044,670	
Sales taxes									
Fines, forfeitures, and costs			\$ 13,878						
Interest	\$ 12,591	\$ 17,541	2,366		4,978	\$ 2,361	\$ 8,555	24,853	\$ 86
Officers' fees						20,576	95,953		173
Jail fees									
911 fees									
Treasurer's commission	58,243								
Collector's commission		162,798							
Other	45	1,998	183		303	306	1,491	101,404	4
TOTAL REVENUES	70,879	182,337	16,427		27,946	23,243	105,999	1,425,637	263
Less: Treasurer's commission	252	3,607	316		555	458	2,103	24,505	6
NET REVENUES	70,627	178,730	16,111		27,391	22,785	103,896	1,401,132	257
EXPENDITURES									
Current:									
General government	5,982	154,844			6,193	38,980	121,571		500
Law enforcement			5,249						
Public safety									
Health									
Recreation and culture								1,264,788	
Social services									
Water and sewer									
TOTAL EXPENDITURES	5,982	154,844	5,249		6,193	38,980	121,571	1,264,788	500
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	64,645	23,886	10,862		21,198	(16,195)	(17,675)	136,344	(243)
OTHER FINANCING SOURCES (USES)									
Transfers in									
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	64,645	23,886	10,862		21,198	(16,195)	(17,675)	136,344	(243)
FUND BALANCES - JANUARY 1	337,340	555,327	61,892	\$ 889	121,723	83,760	246,346	781,014	2,337
FUND BALANCES - DECEMBER 31	<u>\$ 401,985</u>	<u>\$ 579,213</u>	<u>\$ 72,754</u>	<u>\$ 889</u>	<u>\$ 142,921</u>	<u>\$ 67,565</u>	<u>\$ 228,671</u>	<u>\$ 917,358</u>	<u>\$ 2,094</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, 2023

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						\$ 3,364			
Property taxes									
Sales taxes									
Fines, forfeitures, and costs	\$ 213	\$ 32,662			\$ 158,311				
Interest	30,105	8,357			3,999	598	\$ 94,359	\$ 2,064	\$ 363
Officers' fees	18,850							12,541	216
Jail fees	273,962								
911 fees							1,228,478		
Treasurer's commission									
Collector's commission									
Other	45,814	4,111			1,937	44	14,166	197	9
TOTAL REVENUES	368,944	45,130			164,247	4,006	1,337,003	14,802	588
Less: Treasurer's commission	968	324			3,252	79	19,570	296	11
NET REVENUES	367,976	44,806			160,995	3,927	1,317,433	14,506	577
EXPENDITURES									
Current:									
General government									256
Law enforcement	260,215	31,860		\$ 75	161,863			18,088	
Public safety							1,040,477		
Health									
Recreation and culture									
Social services									
Water and sewer									
TOTAL EXPENDITURES	260,215	31,860		75	161,863		1,040,477	18,088	256
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	107,761	12,946		(75)	(868)	3,927	276,956	(3,582)	321
OTHER FINANCING SOURCES (USES)									
Transfers in							69,991		
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	107,761	12,946		(75)	(868)	3,927	346,947	(3,582)	321
FUND BALANCES - JANUARY 1	814,508	222,569	\$ 68	15,843	81,052	15,518	2,713,181	70,104	10,288
FUND BALANCES - DECEMBER 31	<u>\$ 922,269</u>	<u>\$ 235,515</u>	<u>\$ 68</u>	<u>\$ 15,768</u>	<u>\$ 80,184</u>	<u>\$ 19,445</u>	<u>\$ 3,060,128</u>	<u>\$ 66,522</u>	<u>\$ 10,609</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, 2023

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								\$ 13,000	
Property taxes									
Sales taxes		\$ 2,805,495	\$ 1,716,611						
Fines, forfeitures, and costs			10,600						
Interest			28,812	\$ 3,591	\$ 18				
Officers' fees				287,858	43	\$ 28,233			
Jail fees									
911 fees									
Treasurer's commission									
Collector's commission									
Other		73,851	46,109	4,591	1	221	\$ 16,413		
TOTAL REVENUES		2,879,346	1,802,132	296,040	62	28,454	16,413	13,000	
Less: Treasurer's commission		56,110	34,908	5,867	1	570			
NET REVENUES		2,823,236	1,767,224	290,173	61	27,884	16,413	13,000	
EXPENDITURES									
Current:									
General government				400,936		10,465			\$ 330
Law enforcement		2,712,282	1,189,428					11,329	
Public safety			411,573						
Health									
Recreation and culture									
Social services									
Water and sewer									
TOTAL EXPENDITURES		2,712,282	1,601,001	400,936		10,465		11,329	330
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES		110,954	166,223	(110,763)	61	17,419	16,413	1,671	(330)
OTHER FINANCING SOURCES (USES)									
Transfers in									
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES		110,954	166,223	(110,763)	61	17,419	16,413	1,671	(330)
FUND BALANCES - JANUARY 1	\$ 94	2,199,866	780,207	173,486	503	35,183		128	13,194
FUND BALANCES - DECEMBER 31	<u>\$ 94</u>	<u>\$ 2,310,820</u>	<u>\$ 946,430</u>	<u>\$ 62,723</u>	<u>\$ 564</u>	<u>\$ 52,602</u>	<u>\$ 16,413</u>	<u>\$ 1,799</u>	<u>\$ 12,864</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, 2023

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	Law Enforcement Stipend Grant	
REVENUES							
State aid						\$ 10,765	\$ 302,889
Property taxes							1,046,285
Sales taxes							4,522,106
Fines, forfeitures, and costs							215,664
Interest		\$ 62,797		\$ 102,465			410,859
Officers' fees							464,443
Jail fees							273,962
911 fees							1,228,478
Treasurer's commission							58,243
Collector's commission							162,798
Other		775					313,973
TOTAL REVENUES		<u>63,572</u>		<u>102,465</u>		<u>10,765</u>	<u>8,999,700</u>
Less: Treasurer's commission		<u>1,256</u>		<u>2,049</u>			<u>157,063</u>
NET REVENUES		<u>62,316</u>		<u>100,416</u>		<u>10,765</u>	<u>8,842,637</u>
EXPENDITURES							
Current:							
General government		553,827					1,293,884
Law enforcement		994,341		187,701		21,530	5,593,961
Public safety	\$ 9	1,277,210					2,729,269
Health		62,720					62,720
Recreation and culture			\$ 418				1,265,206
Social services		110,703					110,703
Water and sewer		543,018					543,018
TOTAL EXPENDITURES	<u>9</u>	<u>3,541,819</u>	<u>418</u>	<u>187,701</u>		<u>21,530</u>	<u>11,598,761</u>
EXCESS OF REVENUES OVER (UNDER)							
EXPENDITURES	<u>(9)</u>	<u>(3,479,503)</u>	<u>(418)</u>	<u>(87,285)</u>		<u>(10,765)</u>	<u>(2,756,124)</u>
OTHER FINANCING SOURCES (USES)							
Transfers in							69,991
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER)							
EXPENDITURES AND OTHER USES	<u>(9)</u>	<u>(3,479,503)</u>	<u>(418)</u>	<u>(87,285)</u>		<u>(10,765)</u>	<u>(2,686,133)</u>
FUND BALANCES - JANUARY 1	<u>15</u>	<u>8,707,178</u>	<u>418</u>	<u>2,934,799</u>	<u>\$ 3,882</u>	<u>22,937</u>	<u>21,005,649</u>
FUND BALANCES - DECEMBER 31	<u>\$ 6</u>	<u>\$ 5,227,675</u>	<u>\$ 0</u>	<u>\$ 2,847,514</u>	<u>\$ 3,882</u>	<u>\$ 12,172</u>	<u>\$ 18,319,516</u>

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

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

<u>Fund Name</u>	<u>Fund Description</u>
Treasurer's Automation	Ark. Code Ann. § 21-6-302 established fund to receive up to 10% of treasurer's gross commissions to operate the treasurer's office and to purchase, maintain, and operate an automated accounting and record keeping system.
Collector's Automation	Ark. Code Ann. § 21-6-305 established fund to receive up to 10% of collector's gross commission to operate the collector's office and to purchase, maintain, and operate an automated record keeping system.
Circuit Court Automation	Ark. Code Ann. § 16-13-704 established fund to receive circuit court installment fees to be used for circuit court-related technology and to defray the cost of fine collection.
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.
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.

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

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

<u>Fund Name</u>	<u>Fund Description</u>
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 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. 5-2007 (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).
County Recorder's Cost (75%)	Ark. Code Ann. § 21-6-306 established fund to receive 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.

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

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

<u>Fund Name</u>	<u>Fund Description</u>
Circuit Clerk Passport	Established to account for Circuit Clerk fees for processing passports and taking passport 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 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 property 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.	

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

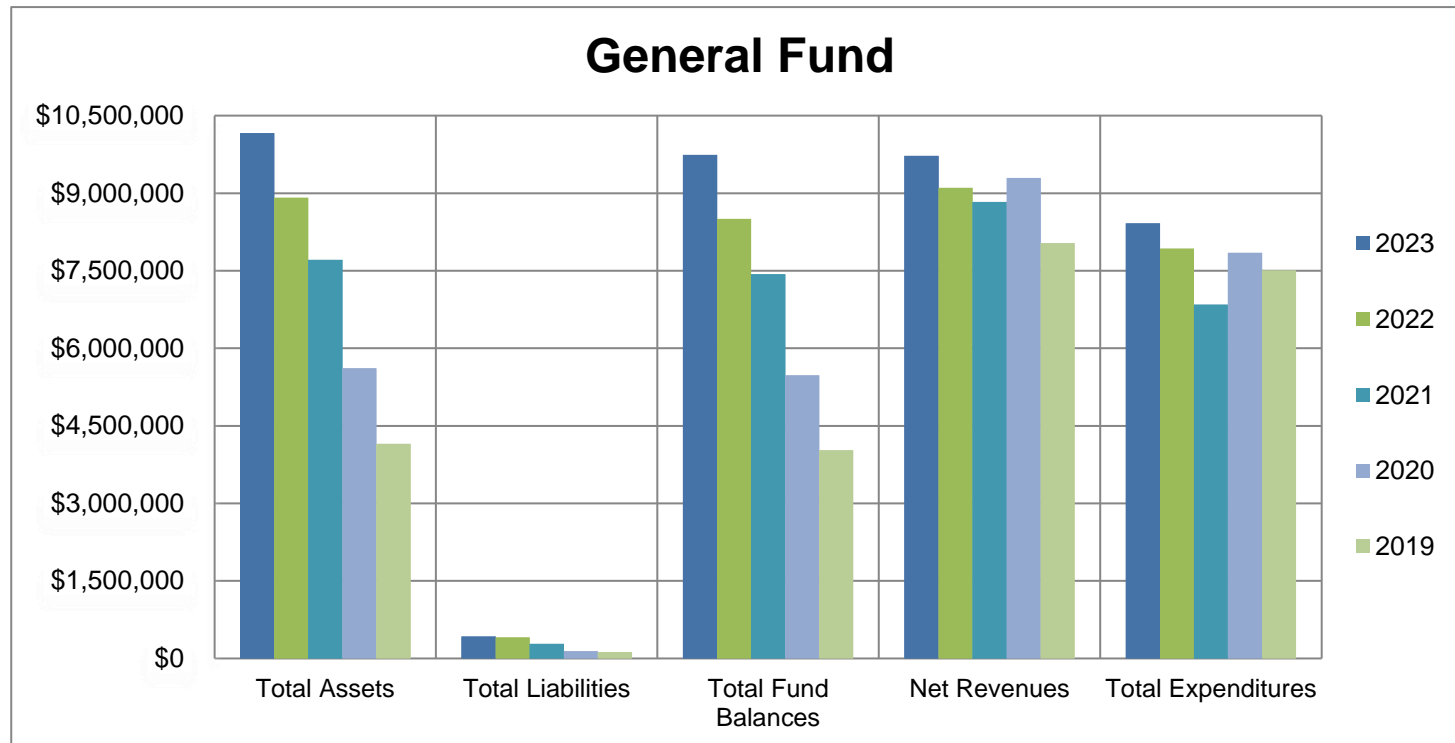
Schedule 3

	<u>December 31, 2023</u>
Land	\$ 1,201,149
Buildings and improvements	48,048,197
Equipment	15,185,289
Construction in progress	<u>1,722,580</u>
Total	<u>\$ 66,157,215</u>

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

Schedule 4-1

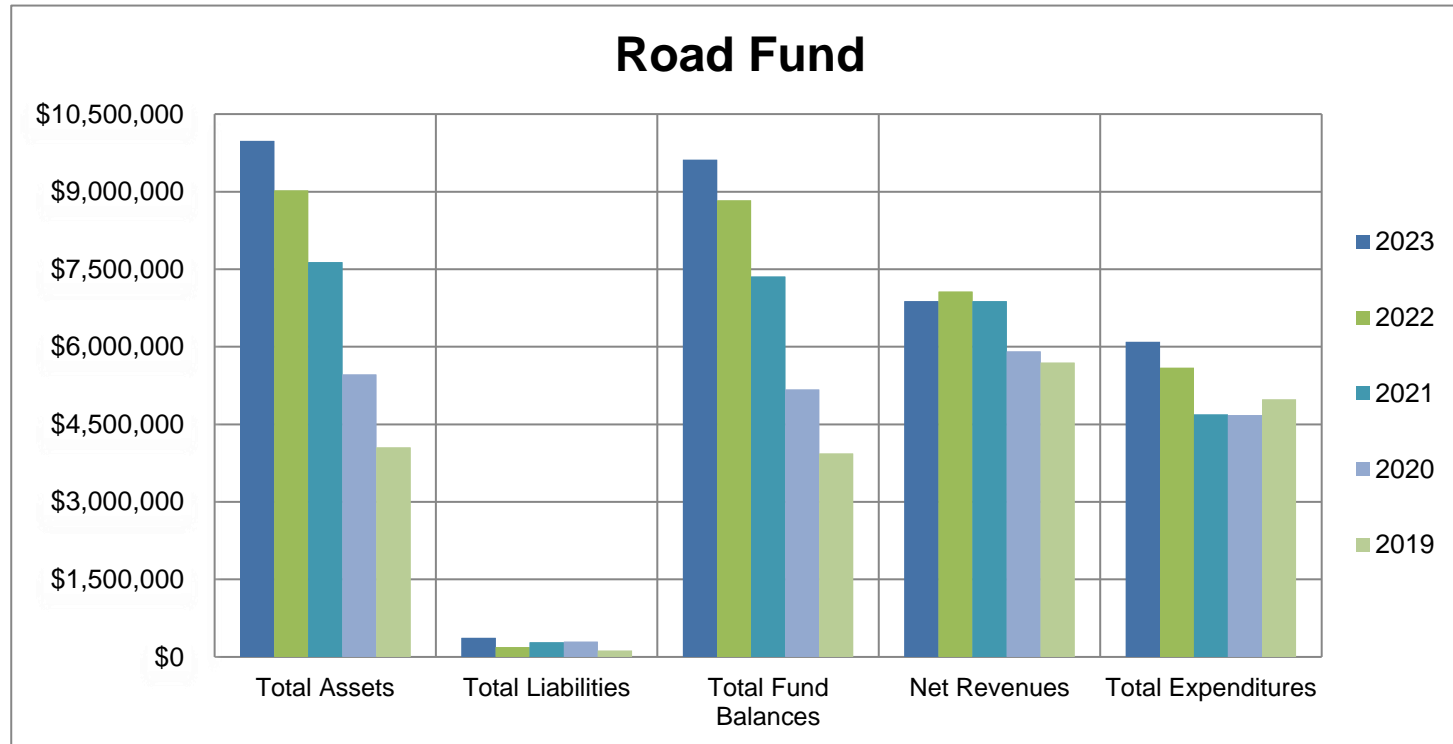
<u>General</u>	2023	2022	2021	2020	2019
Total Assets	\$ 10,162,876	\$ 8,910,113	\$ 7,710,800	\$ 5,613,485	\$ 4,150,488
Total Liabilities	422,410	406,500	282,892	136,765	122,737
Total Fund Balances	9,740,466	8,503,613	7,427,908	5,476,720	4,027,751
Net Revenues	9,723,323	9,100,489	8,831,168	9,293,308	8,029,894
Total Expenditures	8,416,479	7,927,462	6,839,980	7,844,339	7,502,281
Total Other Financing Sources/Uses	(69,991)	(97,322)	(40,000)		



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

Schedule 4-2

<u>Road</u>	2023	2022	2021	2020	2019
Total Assets	\$ 9,982,313	\$ 9,022,200	\$ 7,636,548	\$ 5,461,920	\$ 4,053,911
Total Liabilities	369,170	191,901	278,989	292,573	118,520
Total Fund Balances	9,613,143	8,830,299	7,357,559	5,169,347	3,935,391
Net Revenues	6,878,868	7,064,786	6,877,392	5,911,088	5,692,086
Total Expenditures	6,096,024	5,592,046	4,689,180	4,677,132	4,980,232



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

Schedule 4-3

<u>Other Funds in the Aggregate</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>
Total Assets	\$ 20,105,960	\$ 22,588,703	\$ 20,385,781	\$ 12,687,106	\$ 11,336,424
Total Liabilities	1,786,444	1,583,054	4,472,523	1,518,824	1,750,166
Total Fund Balances	18,319,516	21,005,649	15,913,258	11,168,282	9,586,258
Net Revenues	8,842,637	14,847,332	16,774,985	11,465,439	9,448,827
Total Expenditures	11,598,761	9,852,263	12,070,009	9,883,415	10,573,794
Total Other Financing Sources/Uses	69,991	97,322	40,000		

