

Greene County, Arkansas

Financial and Compliance Report

December 31, 2022

LEGISLATIVE JOINT AUDITING COMMITTEE



GREENE COUNTY, ARKANSAS
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Financial and Compliance Report

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Arkansas



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

LEGISLATIVE JOINT AUDITING COMMITTEE ARKANSAS LEGISLATIVE AUDIT

Financial and Compliance Report

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

A priority of Arkansas Legislative Audit is to assist county government officials by promoting sound financial management and accountability of government resources. The Legislative Auditor reports on the fiscal affairs of county governments, as well as compliance with relevant state laws and observance of good business practices to provide accountability for tax dollars expended to support government operations.

We have performed certain limited procedures with respect to regulatory basis financial information and compliance with certain state laws and accepted accounting practices for Greene County, Arkansas, as of and for the year ended December 31, 2022, and have issued our report thereon dated September 5, 2023. Management of the County is responsible for maintaining the financial records and complying with state laws and accepted accounting practices.

The commentary contained in this section relate to the following officials who held office during 2022:

County Judge: Rusty McMillon
Treasurer: Debbie Cross
Sheriff: Steve Franks
Tax Collector: Cathy Hays
County Clerk: Phyllis Rhynes
Circuit Clerk: Jan Griffith
Assessor: Jane Moudy
County Librarian: Mike Rogers
District Court Clerk: Jamie McClelland

We evaluated the County's compliance with certain state laws concerning general accounting, budgeting, purchasing, and investing and depositing of public funds.

During our evaluation, nothing came to our attention that would warrant disclosure in this report.

This report is intended solely for the information and use of the Legislative Joint Auditing Committee, local County government, state executive and oversight 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 cursive script that reads "Roger A. Norman".

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

Little Rock, Arkansas
September 5, 2023
LOCO02822

GREENE COUNTY, ARKANSAS
BALANCE SHEET - REGULATORY BASIS
DECEMBER 31, 2022
(UNAUDITED)

Exhibit A

	General	Road	Other Funds in the Aggregate
ASSETS			
Cash and cash equivalents	\$ 5,471,047	\$ 1,478,915	\$ 15,759,598
Accounts receivable	192,553	53,111	595,916
Interfund receivables	2,344		13,197
TOTAL ASSETS	\$ 5,665,944	\$ 1,532,026	\$ 16,368,711
LIABILITIES AND FUND BALANCES			
Liabilities:			
Accounts payable	\$ 96,238	\$ 121,539	\$ 248,983
Interfund payables			15,541
Settlements pending	19,658	181	1,604,743
Total Liabilities	115,896	121,720	1,869,267
Fund Balances:			
Restricted	47,958		12,208,060
Committed			12,006
Assigned	2,953,006	1,410,306	2,282,608
Unassigned	2,549,084		(3,230)
Total Fund Balances	5,550,048	1,410,306	14,499,444
TOTAL LIABILITIES AND FUND BALANCES	\$ 5,665,944	\$ 1,532,026	\$ 16,368,711

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

GREENE COUNTY, ARKANSAS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES -
REGULATORY BASIS
FOR THE YEAR ENDED DECEMBER 31, 2022
(UNAUDITED)

Exhibit B

	General	Road	Other Funds in the Aggregate
REVENUES			
State aid	\$ 991,167	\$ 2,330,229	\$ 290,595
Federal aid	85,991		4,401,925
Property taxes	2,285,454	394,546	597,757
Sales taxes	1,277,331	1,098,658	3,040,862
Fines, forfeitures, and costs	402,557		257,881
Interest	40,095	11,491	109,893
Officers' fees	110,797		363,687
Jail fees			4,667,136
Emergency 911 fees			39,277
Insurance premiums	29,705		
Reimbursements			87,825
Treasurer's commission	129,466		45,982
Collector's commission	207,579		120,203
Taxes apportioned - Assessor's salary and expense	618,792		
Other	394,186	142,953	257,290
TOTAL REVENUES	6,573,120	3,977,877	14,280,313
Less: Treasurer's commission	37,379	29,022	70,411
NET REVENUES	6,535,741	3,948,855	14,209,902
EXPENDITURES			
Current:			
General government	2,671,313		1,281,979
Law enforcement	884,925		8,153,400
Highways and streets	472,767	4,086,531	1,767,285
Public safety	113,266		83,031
Health	57,655		
Recreation and culture			1,419,540
Social services	128,160		
Total Current	4,328,086	4,086,531	12,705,235
Debt Service:			
Financed purchase principal	1,069,072	128,197	
Financed purchase interest	3,350	25,323	
TOTAL EXPENDITURES	5,400,508	4,240,051	12,705,235

GREENE COUNTY, ARKANSAS
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES -
 REGULATORY BASIS
 FOR THE YEAR ENDED DECEMBER 31, 2022
 (UNAUDITED)

Exhibit B

	General	Road	Other Funds in the Aggregate
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ 1,135,233	\$ (291,196)	\$ 1,504,667
OTHER FINANCING SOURCES (USES)			
Transfers in	50,596		26,430
Transfers out	(6,079)	(16,765)	(54,182)
TOTAL OTHER FINANCING SOURCES (USES)	44,517	(16,765)	(27,752)
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	1,179,750	(307,961)	1,476,915
FUND BALANCES - JANUARY 1	4,370,298	1,718,267	13,022,529
FUND BALANCES - DECEMBER 31	\$ 5,550,048	\$ 1,410,306	\$ 14,499,444

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

GREENE 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
(UNAUDITED)

Exhibit C

	General			Road		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES						
State aid	\$ 829,087	\$ 991,167	\$ 162,080	\$ 2,147,440	\$ 2,330,229	\$ 182,789
Federal aid	35,943	85,991	50,048			
Property taxes	2,356,607	2,285,454	(71,153)	399,053	394,546	(4,507)
Sales taxes	1,175,915	1,277,331	101,416	1,011,427	1,098,658	87,231
Fines, forfeitures, and costs	310,303	402,557	92,254			
Interest	49,494	40,095	(9,399)	10,524	11,491	967
Officers' fees	99,950	110,797	10,847			
Insurance premiums	40,000	29,705	(10,295)			
Treasurer's commission	33,719	129,466	95,747			
Collector's commission	221,251	207,579	(13,672)			
Taxes apportioned - Assessor's salary and expense	646,704	618,792	(27,912)			
Other	485,939	394,186	(91,753)	49,697	142,953	93,256
TOTAL REVENUES	6,284,912	6,573,120	288,208	3,618,141	3,977,877	359,736
Less: Treasurer's commission		37,379	(37,379)		29,022	(29,022)
NET REVENUES	6,284,912	6,535,741	250,829	3,618,141	3,948,855	330,714
EXPENDITURES						
Current:						
General government	2,702,673	2,671,313	31,360			
Law enforcement	923,654	884,925	38,729			
Highways and streets	472,914	472,767	147	4,090,024	4,086,531	3,493
Public safety	113,662	113,266	396			
Health	57,655	57,655	0			
Social services	128,556	128,160	396			
Total Current	4,399,114	4,328,086	71,028	4,090,024	4,086,531	3,493
Debt Service:						
Financed purchase principal	1,069,123	1,069,072	51	122,857	128,197	(5,340)
Financed purchase interest	3,298	3,350	(52)	27,268	25,323	1,945
TOTAL EXPENDITURES	5,471,535	5,400,508	71,027	4,240,149	4,240,051	98

GREENE 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
(UNAUDITED)

Exhibit C

	General			Road		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ 813,377	\$ 1,135,233	\$ 321,856	\$ (622,008)	\$ (291,196)	\$ 330,812
OTHER FINANCING SOURCES (USES)						
Transfers in	1,913,189	50,596	(1,862,593)			
Transfers out	(1,807,462)	(6,079)	1,801,383	(16,765)	(16,765)	0
TOTAL OTHER FINANCING SOURCES (USES)	105,727	44,517	(61,210)	(16,765)	(16,765)	0
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	919,104	1,179,750	260,646	(638,773)	(307,961)	330,812
FUND BALANCES - JANUARY 1	5,642,624	4,370,298	(1,272,326)	1,581,200	1,718,267	137,067
FUND BALANCES - DECEMBER 31	\$ 6,561,728	\$ 5,550,048	\$ (1,011,680)	\$ 942,427	\$ 1,410,306	\$ 467,879

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

GREENE COUNTY, ARKANSAS
 COMBINING BALANCE SHEET - OTHER FUNDS IN THE AGGREGATE -
 REGULATORY BASIS
 DECEMBER 31, 2022
 (UNAUDITED)

Schedule 1

SPECIAL REVENUE FUNDS

	Treasurer's Automation	Collector's Automation	Circuit Court Automation	Assessor's Amendment no. 79	County Clerk's Cost	County Recorder's Cost	County Library	Child Support Cost	Jail Operation and Maintenance
ASSETS									
Cash and cash equivalents	\$ 83,324	\$ 311,781	\$ 96,005	\$ 10,388	\$ 20,461	\$ 351,626	\$ 961,099	\$ 3,002	
Accounts receivable	15,667	1,517	372	178	804	27,789	32,060	80	\$ 8,956
Interfund receivables									
TOTAL ASSETS	<u>\$ 98,991</u>	<u>\$ 313,298</u>	<u>\$ 96,377</u>	<u>\$ 10,566</u>	<u>\$ 21,265</u>	<u>\$ 379,415</u>	<u>\$ 993,159</u>	<u>\$ 3,082</u>	<u>\$ 8,956</u>
LIABILITIES AND FUND BALANCES									
Liabilities:									
Accounts payable	\$ 3,952	\$ 1,236				\$ 3,392	\$ 5,867		
Interfund payables									\$ 7,296
Settlements pending							272		
Total Liabilities	<u>3,952</u>	<u>1,236</u>				<u>3,392</u>	<u>6,139</u>		<u>7,296</u>
Fund Balances:									
Restricted	95,039	312,062	\$ 96,377	\$ 10,566	\$ 21,265	376,023	913,763	\$ 3,082	374
Committed									
Assigned							73,257		1,286
Unassigned									
Total Fund Balances	<u>95,039</u>	<u>312,062</u>	<u>96,377</u>	<u>10,566</u>	<u>21,265</u>	<u>376,023</u>	<u>987,020</u>	<u>3,082</u>	<u>1,660</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 98,991</u>	<u>\$ 313,298</u>	<u>\$ 96,377</u>	<u>\$ 10,566</u>	<u>\$ 21,265</u>	<u>\$ 379,415</u>	<u>\$ 993,159</u>	<u>\$ 3,082</u>	<u>\$ 8,956</u>

GREENE COUNTY, ARKANSAS
 COMBINING BALANCE SHEET - OTHER FUNDS IN THE AGGREGATE -
 REGULATORY BASIS
 DECEMBER 31, 2022
 (UNAUDITED)

Schedule 1

	SPECIAL REVENUE FUNDS								
	County Detention Facility	Boating Safety	Emergency 911	Victim/Witness	Adult Drug Court	Circuit Court Juvenile Division	Circuit Clerk Commissioner's Fee	Assessor's Late Assessment Fee	American Rescue Plan Act
ASSETS									
Cash and cash equivalents		\$ 10,408	\$ 3,213		\$ 1,965	\$ 129,479	\$ 7,597	\$ 4,305	\$ 4,461,846
Accounts receivable	\$ 1,264	42	3,028	\$ 2,741	411	1,623	3	25	6,485
Interfund receivables									
TOTAL ASSETS	\$ 1,264	\$ 10,450	\$ 6,241	\$ 2,741	\$ 2,376	\$ 131,102	\$ 7,600	\$ 4,330	\$ 4,468,331
LIABILITIES AND FUND BALANCES									
Liabilities:									
Accounts payable					\$ 304	\$ 427			\$ 4,275
Interfund payables	\$ 1,078			\$ 2,344					
Settlements pending									
Total Liabilities	1,078			2,344	304	427			4,275
Fund Balances:									
Restricted	93	\$ 10,450	\$ 6,241	397	1,572	130,675	\$ 7,600	\$ 4,330	4,464,056
Committed									
Assigned	93				500				
Unassigned									
Total Fund Balances	186	10,450	6,241	397	2,072	130,675	7,600	4,330	4,464,056
TOTAL LIABILITIES AND FUND BALANCES	\$ 1,264	\$ 10,450	\$ 6,241	\$ 2,741	\$ 2,376	\$ 131,102	\$ 7,600	\$ 4,330	\$ 4,468,331

GREENE COUNTY, ARKANSAS
 COMBINING BALANCE SHEET - OTHER FUNDS IN THE AGGREGATE -
 REGULATORY BASIS
 DECEMBER 31, 2022
 (UNAUDITED)

Schedule 1

	SPECIAL REVENUE FUNDS								
	Sheriff's Donation	Sheriff's Drug	Jail Bond Revenue	Jail Operation and Maintenance Sales Tax	27th Pay Period	Court Capital Improvement Grant	Western Greene County Fire District Grant	Accountability Court Grant - Adult Drug Court	Sheriff's Communication Facility and Equipment
ASSETS									
Cash and cash equivalents	\$ 19,481	\$ 25,909		\$ 5,441,981	\$ 51,208	\$ 1,973	\$ 15,000	\$ (2,241)	\$ 425,049
Accounts receivable	8	606	\$ 5,637	435,891	5				46,442
Interfund receivables				13,197					
TOTAL ASSETS	<u>\$ 19,489</u>	<u>\$ 26,515</u>	<u>\$ 5,637</u>	<u>\$ 5,891,069</u>	<u>\$ 51,213</u>	<u>\$ 1,973</u>	<u>\$ 15,000</u>	<u>\$ (2,241)</u>	<u>\$ 471,491</u>
LIABILITIES AND FUND BALANCES									
Liabilities:									
Accounts payable	\$ 1,301			\$ 227,240				\$ 989	
Interfund payables			\$ 4,823						
Settlements pending									
Total Liabilities	<u>1,301</u>		<u>4,823</u>	<u>227,240</u>				<u>989</u>	
Fund Balances:									
Restricted	18,188	\$ 26,515	814	4,791,550	\$ 39,207	\$ 1,973	\$ 15,000		\$ 471,491
Committed					12,006				
Assigned				872,279					
Unassigned								(3,230)	
Total Fund Balances	<u>18,188</u>	<u>26,515</u>	<u>814</u>	<u>5,663,829</u>	<u>51,213</u>	<u>1,973</u>	<u>15,000</u>	<u>(3,230)</u>	<u>471,491</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 19,489</u>	<u>\$ 26,515</u>	<u>\$ 5,637</u>	<u>\$ 5,891,069</u>	<u>\$ 51,213</u>	<u>\$ 1,973</u>	<u>\$ 15,000</u>	<u>\$ (2,241)</u>	<u>\$ 471,491</u>

GREENE COUNTY, ARKANSAS
 COMBINING BALANCE SHEET - OTHER FUNDS IN THE AGGREGATE -
 REGULATORY BASIS
 DECEMBER 31, 2022
 (UNAUDITED)

Schedule 1

	CAPITAL PROJECTS FUNDS		CUSTODIAL FUNDS						Totals
	Detention Center Future Expansion	Election Center Extension Office Project	Treasurer's Accounts	Collector's Accounts	Sheriff's Accounts	County Clerk's Accounts	Circuit Clerk's Accounts	District Court Accounts	
ASSETS									
Cash and cash equivalents	\$ 385,199	\$ 1,335,069	\$ 418,136	\$ 407,100	\$ 339,960	\$ 4,713	\$ 150,673	\$ 283,889	\$ 15,759,598
Accounts receivable	4,158	124							595,916
Interfund receivables									13,197
TOTAL ASSETS	\$ 389,357	\$ 1,335,193	\$ 418,136	\$ 407,100	\$ 339,960	\$ 4,713	\$ 150,673	\$ 283,889	\$ 16,368,711
LIABILITIES AND FUND BALANCES									
Liabilities:									
Accounts payable									\$ 248,983
Interfund payables									15,541
Settlements pending			\$ 418,136	\$ 407,100	\$ 339,960	\$ 4,713	\$ 150,673	\$ 283,889	1,604,743
Total Liabilities			418,136	407,100	339,960	4,713	150,673	283,889	1,869,267
Fund Balances:									
Restricted	\$ 389,357								12,208,060
Committed									12,006
Assigned		\$ 1,335,193							2,282,608
Unassigned									(3,230)
Total Fund Balances	389,357	1,335,193							14,499,444
TOTAL LIABILITIES AND FUND BALANCES	\$ 389,357	\$ 1,335,193	\$ 418,136	\$ 407,100	\$ 339,960	\$ 4,713	\$ 150,673	\$ 283,889	\$ 16,368,711

GREENE 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
 (UNAUDITED)

Schedule 2

	SPECIAL REVENUE FUNDS							
	Treasurer's Automation	Collector's Automation	Circuit Court Automation	Assessor's Amendment no. 79	County Clerk's Cost	County Recorder's Cost	County Library	
REVENUES								
State aid				\$ 14,208			\$ 75,080	
Federal aid								
Property taxes							595,724	
Sales taxes								
Fines, forfeitures, and costs			\$ 4,235					
Interest	\$ 715	\$ 1,706	736	82	\$ 160	\$ 2,935	6,242	\$ 23
Officers' fees					10,414	335,099		604
Jail fees								
Emergency 911 fees								
Reimbursements							87,825	
Treasurer's commission	45,982							
Collector's commission		120,203						
Other		161			18	14	20,599	
TOTAL REVENUES	46,697	122,070	4,971	14,290	10,592	338,048	785,470	627
Less: Treasurer's commission	5	921	38	108	81	2,639	5,142	5
NET REVENUES	46,692	121,149	4,933	14,182	10,511	335,409	780,328	622
EXPENDITURES								
Current:								
General government	42,634	81,924	765	18,949	7,738	353,726		250
Law enforcement								
Highways and streets								
Public safety								
Recreation and culture							669,540	
TOTAL EXPENDITURES	42,634	81,924	765	18,949	7,738	353,726	669,540	250
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	4,058	39,225	4,168	(4,767)	2,773	(18,317)	110,788	372
OTHER FINANCING SOURCES (USES)								
Transfers in								
Transfers out	(198)	(858)				(3,153)	(5,918)	
TOTAL OTHER FINANCING SOURCES (USES)	(198)	(858)				(3,153)	(5,918)	
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	3,860	38,367	4,168	(4,767)	2,773	(21,470)	104,870	372
FUND BALANCES - JANUARY 1	91,179	273,695	92,209	15,333	18,492	397,493	882,150	2,710
FUND BALANCES - DECEMBER 31	<u>\$ 95,039</u>	<u>\$ 312,062</u>	<u>\$ 96,377</u>	<u>\$ 10,566</u>	<u>\$ 21,265</u>	<u>\$ 376,023</u>	<u>\$ 987,020</u>	<u>\$ 3,082</u>

GREENE 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
 (UNAUDITED)

Schedule 2

	SPECIAL REVENUE FUNDS							
	Jail Operation and Maintenance	County Detention Facility	Boating Safety	Emergency 911	Victim/Witness	Adult Drug Court	Circuit Court Juvenile Division	Circuit Clerk Commissioner's Fee
REVENUES								
State aid			\$ 3,302					
Federal aid								
Property taxes								
Sales taxes								
Fines, forfeitures, and costs	\$ 117,883	\$ 12,934			\$ 28,693	\$ 2,740	\$ 16,578	
Interest			73	\$ 90		13	977	\$ 59
Officers' fees							7,765	125
Jail fees								
Emergency 911 fees				39,277				
Reimbursements								
Treasurer's commission								
Collector's commission								
Other								
TOTAL REVENUES	117,883	12,934	3,375	39,367	28,693	2,753	25,320	184
Less: Treasurer's commission	918	99	25	303	213	19	195	2
NET REVENUES	116,965	12,835	3,350	39,064	28,480	2,734	25,125	182
EXPENDITURES								
Current:								
General government								
Law enforcement	116,990	12,837			28,487	1,283	16,675	
Highways and streets								
Public safety				55,687				
Recreation and culture								
TOTAL EXPENDITURES	116,990	12,837		55,687	28,487	1,283	16,675	
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(25)	(2)	3,350	(16,623)	(7)	1,451	8,450	182
OTHER FINANCING SOURCES (USES)								
Transfers in								
Transfers out								
TOTAL OTHER FINANCING SOURCES (USES)								
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	(25)	(2)	3,350	(16,623)	(7)	1,451	8,450	182
FUND BALANCES - JANUARY 1	1,685	188	7,100	22,864	404	621	122,225	7,418
FUND BALANCES - DECEMBER 31	\$ 1,660	\$ 186	\$ 10,450	\$ 6,241	\$ 397	\$ 2,072	\$ 130,675	\$ 7,600

GREENE 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
 (UNAUDITED)

Schedule 2

	SPECIAL REVENUE FUNDS							
	Assessor's Late Assessment Fee	American Rescue Plan Act	Sheriff's Donation	Sheriff's Drug	Jail Bond Revenue	Jail Operation and Maintenance Sales Tax	27th Pay Period	Juvenile Donation
REVENUES								
State aid						\$ 183,005		
Federal aid		\$ 4,401,925						
Property taxes	\$ 2,033							
Sales taxes						3,040,862		
Fines, forfeitures, and costs				\$ 14,190	\$ 59,028	15		
Interest	26	39,127	\$ 161	162		42,503	\$ 396	
Officers' fees								
Jail fees						4,069,221		
Emergency 911 fees								
Reimbursements								
Treasurer's commission								
Collector's commission								
Other		24,216	500	70		208,006		\$ 1,450
TOTAL REVENUES	2,059	4,465,268	661	14,422	59,028	7,543,612	396	1,450
Less: Treasurer's commission	15	295	5	115	436	54,504	3	29
NET REVENUES	2,044	4,464,973	656	14,307	58,592	7,489,108	393	1,421
EXPENDITURES								
Current:								
General government		712,550						
Law enforcement		160,295	6,258	3,490	58,604	7,359,130		1,421
Highways and streets		1,767,285						
Public safety		27,344						
Recreation and culture		750,000						
TOTAL EXPENDITURES		3,417,474	6,258	3,490	58,604	7,359,130		1,421
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	2,044	1,047,499	(5,602)	10,817	(12)	129,978	393	
OTHER FINANCING SOURCES (USES)								
Transfers in							26,430	
Transfers out						(44,055)		
TOTAL OTHER FINANCING SOURCES (USES)						(44,055)	26,430	
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	2,044	1,047,499	(5,602)	10,817	(12)	85,923	26,823	
FUND BALANCES - JANUARY 1	2,286	\$ 3,416,557	23,790	15,698	826	5,577,906	24,390	
FUND BALANCES - DECEMBER 31	\$ 4,330	\$ 4,464,056	\$ 18,188	\$ 26,515	\$ 814	\$ 5,663,829	\$ 51,213	\$ 0

GREENE 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
 (UNAUDITED)

Schedule 2

	SPECIAL REVENUE FUNDS			CAPITAL PROJECTS FUNDS		Totals
	Court Capital Improvement Grant	Western Greene County Fire District Grant	Accountability Court Grant - Adult Drug Court	Sheriff's Communication Facility and Equipment	Detention Center Future Expansion	
REVENUES						
State aid		\$ 15,000				\$ 290,595
Federal aid						4,401,925
Property taxes						597,757
Sales taxes						3,040,862
Fines, forfeitures, and costs				\$ 1,585		257,881
Interest	\$ 15			170	\$ 2,841	\$ 10,681
Officers' fees				9,680		363,687
Jail fees				543,229	54,686	4,667,136
Emergency 911 fees						39,277
Reimbursements						87,825
Treasurer's commission						45,982
Collector's commission						120,203
Other				2,256		257,290
TOTAL REVENUES	15	15,000		556,920	57,527	14,280,313
Less: Treasurer's commission				3,773	447	70,411
NET REVENUES	15	15,000		553,147	57,080	14,209,902
EXPENDITURES						
Current:						
General government						1,281,979
Law enforcement			\$ 3,230	384,700		8,153,400
Highways and streets						1,767,285
Public safety						83,031
Recreation and culture						1,419,540
TOTAL EXPENDITURES			3,230	384,700	63,443	12,705,235
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	15	15,000	(3,230)	168,447	57,080	(52,838)
OTHER FINANCING SOURCES (USES)						
Transfers in						26,430
Transfers out						(54,182)
TOTAL OTHER FINANCING SOURCES (USES)						(27,752)
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	15	15,000	(3,230)	168,447	57,080	(52,838)
FUND BALANCES - JANUARY 1	1,958			303,044	332,277	1,388,031
FUND BALANCES - DECEMBER 31	\$ 1,973	\$ 15,000	\$ (3,230)	\$ 471,491	\$ 389,357	\$ 1,335,193
						\$ 14,499,444

GREENE 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.
Assessor's Amendment no. 79	Ark. Code Ann. § 26-26-310 provides that 1% of the county's share of surplus funds from the Property Tax Relief Trust Fund be allocated to county assessors for the purpose of administering Ark. Const. amend. 79.
County Clerk's Cost	Ark. Code Ann. § 21-6-413 established fund to receive fees collected by county clerks to be used for automated record systems and any legitimate county purpose.
County Recorder's Cost	Ark. Code Ann. § 21-6-306 established fund to receive fees collected by circuit clerks to be used for automated record systems and any legitimate county purpose.
County Library	Ark. Code Ann. § 13-2-404 established fund to account for library property tax millage levied by the quorum court for the support, operation, and maintenance of the public library.
Child Support Cost	Ark. Code Ann. § 9-10-109 established fund to receive fees to offset administrative costs in the clerk's office.
Jail Operation and Maintenance	Ark. Code Ann. § 16-17-129 allows a county to levy an additional fine, not to exceed \$20. Funds shall be used exclusively to defray the cost of incarcerating county prisoners, including construction and maintenance of the county jail.
County Detention Facility	Ark. Code Ann. § 12-41-505 established fund to receive 90% of a \$40 booking and administration fee assessed on persons convicted of a felony or Class A misdemeanor to be used exclusively for the maintenance, operation, and capital expenditures of a county jail or regional detention facility or for certificate pay for law enforcement and jailer personnel.
Boating Safety	Ark. Code Ann. § 27-101-111 established fund to receive fees to be used for operating a patrol on the waterways within the county or for emergency rescue services if the county has not established a patrol.
Emergency 911	Ark. Code Ann. § 12-10-318 established fund to receive fees collected by telephone providers for 911 emergency services.

GREENE 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>
Victim/Witness	Ark. Code Ann. § 16-21-151 established fund to receive district court costs levied to be used by prosecuting attorney for operating victim/witness program.
Adult Drug Court	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.
Circuit Court Juvenile Division	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.
Assessor's Late Assessment Fee	Ark. Code Ann. § 26-26-201 established fund to receive \$.50 fee on delinquent persons which shall be used by the county assessor to help pay for the expense of assessing property.
American Rescue Plan Act	Established to receive and disburse Coronavirus State and Local Fiscal Recovery Funds (SLRF), a part of the American Rescue Plan Act (ARPA) of 2021, to support response to and recovery from the COVID-19 public health emergency.
Sheriff's Donation	Established to account for donations for the Sheriff's office.
Sheriff's Drug	Ark. Code Ann. § 5-64-505 established fund to receive asset forfeitures resulting from drug offense cases due to prosecuting attorney.
Jail Bond Revenue	Ark. Code Ann. § 16-10-307 established the County Administration of Justice Fund which continued to finance this fund to be used for maintenance and operations of jail.
Jail Operation and Maintenance Sales Tax	Greene County Ordinance no. 2015-14 (December 14, 2015) authorized the collection of all Jail Operation and Maintenance Sales tax revenue, housing inmates revenue, jail expenses reimbursement and other jail based revenues to be directly deposited into this fund. All jail based appropriations will be charged directly against this fund.
27th Pay Period	Greene County Ordinance no. 2021-12 (July 19, 2021) established fund for the 27th pay period payroll needs that arise every eleventh year.
Juvenile Donation	Established fund to account for donations received from back to school event.

GREENE 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>
Court Capital Improvement Grant	Established to account for grants from the Court Improvement Program (CIP) designed to improve the quality of court proceedings in child abuse and neglect cases.
Western Greene County Fire District Grant	Established to account for grant received from Arkansas Rural Community Grant Program to complete water connection and restroom facility in the fire station.
Accountability Court Grant - Adult Drug Court	Established to account for grant received from Administrative Office of the Courts to further train adult drug court personnel in drug related health issues.
Sheriff's Communication Facility and Equipment	Ark. Code Ann. §§ 21-6-307, 12-41-105 established fund to receive 25% of sheriff's fees collected, phone commission funds, and profits earned from prisoner commissary services to be used to train operations staff; operate, equip, repair, or replace existing communication equipment; purchase additional communications equipment; otherwise improve a communications facility or system for the sheriff's department; or purchase vehicles, weapons, or other equipment for the sheriff's department.
Detention Center Future Expansion	Greene County Ordinance no. 14-5 (October 20, 2014) authorized the collection of \$1 a day per inmate to be used for the future expansion of the Greene County Detention Center.
Election Center Extension Office Project	Established to pay for constructing and equipping the new Election Center extension office facility.

Treasurer's accounts consist primarily of property taxes, treasurer's commission and Law Library monies not distributed to the appropriate agencies.

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

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

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

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

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

GREENE COUNTY, ARKANSAS
OTHER GENERAL INFORMATION
DECEMBER 31, 2022
(UNAUDITED)

1. A. Basis of Presentation - Regulatory

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

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

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

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

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

Road Fund - The Road Fund (Special Revenue Fund) is used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects. The Road Fund accounts for and reports proceeds of state highway turnback and property taxes that are restricted 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. The Special Revenue Funds presented on Schedules 1 and 2 are reported with other funds in the aggregate.

Capital Projects Funds - Capital Projects Funds are used to account for and report financial resources that are restricted, committed, or assigned to expenditure for capital outlay, including the acquisition or construction of capital facilities and other capital assets. The Capital Projects Funds presented on Schedules 1 and 2 are 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). The Custodial Funds presented on Schedule 1 are reported with other funds in the aggregate.

GREENE COUNTY, ARKANSAS
OTHER GENERAL INFORMATION
DECEMBER 31, 2022
(UNAUDITED)

1. (Continued)

B. 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 a 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.

C. 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, property taxes, state aid, and commissions that have not been transferred to the appropriate entities.

Fund Balance Classifications

1. Restricted fund balance – amounts that are restricted when constraints placed on the use of resources are either (a) externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments; or (b) imposed by law through constitutional provisions or enabling legislation.
2. Committed fund balance – amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the Quorum Court.
3. Assigned fund balance – amounts that are constrained by the Quorum Court's intent to be used for specific purposes, but are neither restricted nor committed.

GREENE COUNTY, ARKANSAS
OTHER GENERAL INFORMATION
DECEMBER 31, 2022
(UNAUDITED)

1. (Continued)

C. Assets, Liabilities, and Fund Balances (Continued)

Fund Balance Classifications (Continued)

4. Unassigned fund balance – amounts that have not been assigned to other funds and that have not been restricted, committed, or assigned to specific purposes within the general fund. This classification may also include negative amounts in other governmental funds, if expenditures incurred for specific purposes exceeded the amounts restricted, committed, or assigned to those purposes.

D. 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.

E. 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.

F. 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.

For classification of fund balance amounts, restricted resources are considered spent before unrestricted. 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.

GREENE COUNTY, ARKANSAS
OTHER GENERAL INFORMATION
DECEMBER 31, 2022
(UNAUDITED)

2. 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	\$ 47,958		\$ 5,392,356
Law enforcement			5,479,046
Highways and streets			9,246
Public safety			21,241
Recreation and culture			916,814
Capital outlay			389,357
Total Restricted	<u>47,958</u>		<u>12,208,060</u>
Committed for:			
General government			<u>12,006</u>
Assigned to:			
General government	2,467,477		
Law enforcement			874,158
Highways and streets	485,529	\$ 1,410,306	
Recreation and culture			73,257
Capital outlay			1,335,193
Total Assigned	<u>2,953,006</u>	<u>1,410,306</u>	<u>2,282,608</u>
Unassigned	<u>2,549,084</u>		<u>(3,230)</u>
Totals	<u>\$ 5,550,048</u>	<u>\$ 1,410,306</u>	<u>\$ 14,499,444</u>

3. Commitments

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

	December 31, <u>2022</u>
Long-term liabilities	<u>\$ 237,927</u>

GREENE COUNTY, ARKANSAS
OTHER GENERAL INFORMATION
DECEMBER 31, 2022
(UNAUDITED)

3. 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	\$ 237,927

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

Post Employment Benefits Other Than Pensions

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

Changes in Long-Term Debt

	Balance January 01, 2022	Issued	Retired	Balance December 31, 2022
<u>Direct Borrowings</u>				
Financed purchases	\$ 1,197,269	\$ 0	1,197,269	\$ 0

4. Interfund Transfers

The General Fund and Road Fund transferred \$6,079 and \$4,757, respectively to the Other Funds in the Aggregate (27th Pay Period Fund) for future payroll expenditures. The Road Fund and Other Funds in the Aggregate (Treasurer's Automation, Collector's Automation, Recorder's Cost, Library, and Jail Operation and Maintenance Sales Tax Funds) transferred \$12,008 and \$38,588, respectively to the General Fund for future payroll human resource expenditures. Within Other Funds in the Aggregate Collector's Automation, Recorder's Cost, Library, and Jail Operation and Maintenance Sales Tax Funds transferred a total of \$15,594 to the 27th Pay Period Fund for future payroll expenditures.

5. Joint Venture: Regional Library

Randolph, Clay, and Greene Counties entered into an agreement on January 1978 in accordance with Ark. Code Ann. § 13-2-401 to establish the Northeast Arkansas Regional Library. The agreement states that the purpose is to provide library services, supplementary and in addition to those of the County Library of each of said counties. The affairs shall be governed, directed, and controlled by a commission known as the Northeast Arkansas Regional Library Commission. The headquarters library shall be in the Greene County Library in Paragould, Arkansas. Each county collects a property tax, which is authorized and appropriated by the respective Quorum Court. The County Library did not pay any regional library expenditures in 2022. Greene County Library received a total of \$87,825 from the Northeast Arkansas Regional Library for expenditures. Contact the Regional Library at 120 North 12th Street, Paragould, Arkansas to obtain financial statements.

GREENE COUNTY, ARKANSAS
OTHER GENERAL INFORMATION
DECEMBER 31, 2022
(UNAUDITED)

6. Interlocal Agreement

District Court

Greene County entered into a cost-sharing agreement with Clay County and the Cities of Paragould, Piggott, Corning, and Rector to facilitate adequate District Court personnel and support for the 17th Judicial District. The agreement creates the new position of Managing Court Clerk, who, along with all Court deputies and staff, will serve under the sole direction of the District Judge but shall be considered employees of Greene County for the purposes of being subject to its employee handbook. Additionally, the Managing Court Clerk will be classified as an exempt employee. The entities' share of the expenses will be prorated as follows: 40% by Greene County, 10% by Clay County, 40% by Paragould, 3.7% by Piggott and Corning, and 2.6% by Rector. Greene County will send a monthly itemized bill to each county and city for the agreed-upon share of expenses. Clay County and the Cities of Paragould, Piggott, Corning, and Rector paid a total of \$163,113 to Greene County in 2022 for their share of the prorated expenses.

7. 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 5.25% 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 \$1,043,132.

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 \$8,783,280.

GREENE COUNTY, ARKANSAS
OTHER GENERAL INFORMATION
DECEMBER 31, 2022
(UNAUDITED)

8. Capital Assets

The County's capital assets records are summarized below

	December 31, 2022
Land	\$ 1,355,871
Buildings	25,602,915
Equipment	<u>8,557,563</u>
Total	<u>\$ 35,516,349</u>

9. 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 \$8,803,850 in federal aid from the American Rescue Plan Act of 2021, and as of the report date, \$8,803,850 of this amount has been received. In 2022, the County was awarded \$100,000 in federal aid from the Local Assistance and Tribal Consistency Fund, which was a part of the American Rescue Plan Act of 2021. In 2022, the County received funds in the amount of \$50,000. The extent of the impact of COVID-19 on financial statements for future reporting periods remains uncertain.

10. Subsequent Events

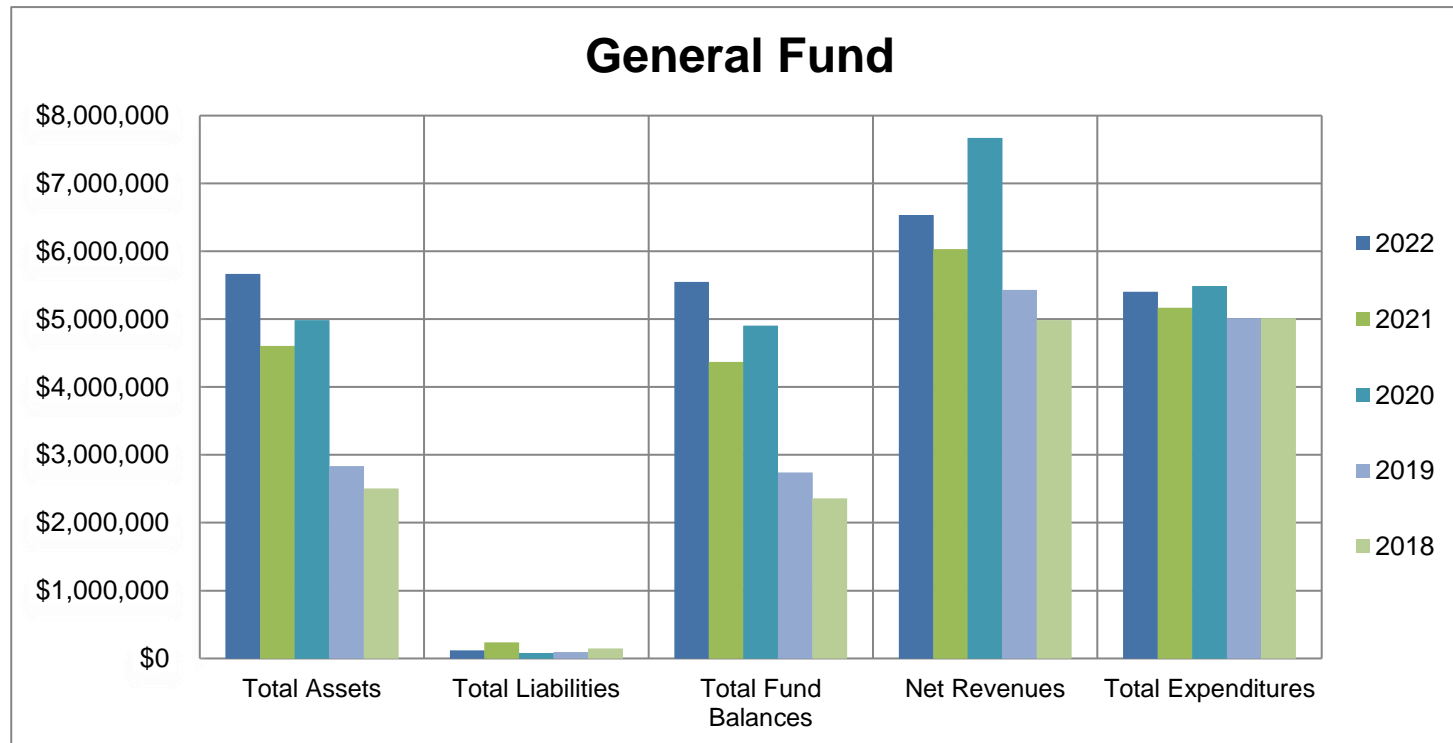
On February 14, 2023, the County purchased two John Deere 670G Motor Graders for the Road Department from Stribling Equipment, LLC in the amount of \$638,319.

On May 23, 2023, the County entered into a \$350,000 memorandum of understanding with the City of Paragould for the construction of Greene County Extension Office facility. On May 25, 2023, the County entered into a \$3,615,889 contract with Bailey Contractors, Inc. for the construction of a Greene County Auxiliary Services Facility.

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

Schedule 3-1

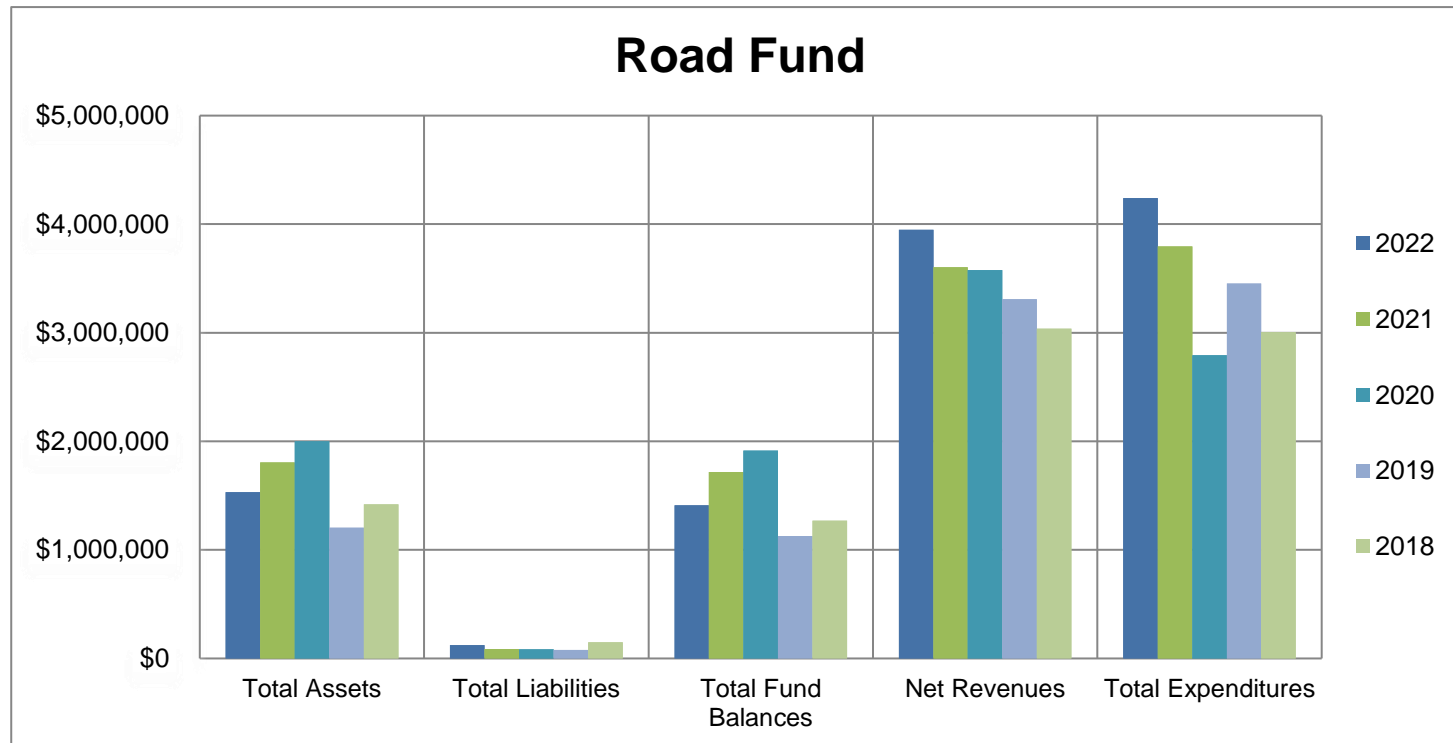
<u>General</u>	2022	2021	2020	2019	2018
Total Assets	\$ 5,665,944	\$ 4,603,135	\$ 4,983,685	\$ 2,830,399	\$ 2,503,078
Total Liabilities	115,896	232,837	79,492	92,111	146,328
Total Fund Balances	5,550,048	4,370,298	4,904,193	2,738,288	2,356,750
Net Revenues	6,535,741	6,030,772	7,669,539	5,428,408	4,983,181
Total Expenditures	5,400,508	5,168,098	5,485,884	5,011,370	5,012,769
Total Other Financing Sources/Uses	44,517	(1,396,569)	(17,750)	(35,500)	(49,170)



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

Schedule 3-2

<u>Road</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
Total Assets	\$ 1,532,026	\$ 1,806,223	\$ 1,998,628	\$ 1,203,895	\$ 1,418,188
Total Liabilities	121,720	87,956	84,952	76,978	147,850
Total Fund Balances	1,410,306	1,718,267	1,913,676	1,126,917	1,270,338
Net Revenues	3,948,855	3,603,746	3,578,242	3,309,559	3,037,489
Total Expenditures	4,240,051	3,794,737	2,791,483	3,452,980	3,004,730
Total Other Financing Sources/Uses	(16,765)	(4,418)			



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

Schedule 3-3

<u>Other Funds in the Aggregate</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
Total Assets	\$ 16,368,711	\$ 14,620,222	\$ 8,149,180	\$ 7,603,267	\$ 6,617,209
Total Liabilities	1,869,267	1,597,693	1,593,850	1,121,485	1,263,102
Total Fund Balances	14,499,444	13,022,529	6,555,330	6,481,782	5,354,107
Net Revenues	14,209,902	14,392,728	9,267,379	8,364,460	6,680,392
Total Expenditures	12,705,235	9,326,516	9,193,831	7,236,785	6,334,665
Total Other Financing Sources/Uses	(27,752)	1,400,987			

