

Greene County, Arkansas

Financial and Compliance Report

December 31, 2023

LEGISLATIVE JOINT AUDITING COMMITTEE



GREENE COUNTY, ARKANSAS
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Financial and Compliance Report

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Arkansas

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Senate Chair
Sen. Jim Dotson
Senate Vice Chair



Rep. Robin Lundstrum
House Chair
Rep. RJ Hawk
House Vice Chair

Kevin William White, CPA, JD
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, 2023, and have issued our report thereon dated March 11, 2025. Management of the County is responsible for maintaining the financial records and complying with state laws and accepted accounting practices.

The findings contained in this section relate to the following officials who held office during 2023:

County Judge: Rusty McMillon
Treasurer: Kristi Rawls
Sheriff: Brad Snyder
Tax Collector: Cindy Tracer
County Clerk: Phyllis Rhynes
Circuit Clerk: Lesa Gramling
Assessor: Ashley Reynolds
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.

Noncompliance with state law and accepted accounting practices was noted in the office of **Sheriff**.

Sheriff

Upon the termination of an employee, undeposited funds totaling \$3,200 were located by County officials. During an interview with law enforcement, the employee, who served as Finance Director, acknowledged she was custodian of these funds and had placed \$3,200 into her desk drawer to replace funds she had previously taken. Our review of Court receipts for the period January 1, 2023 through June 30, 2024, revealed an additional \$279 that was not deposited. Due to difficulties downloading data from the Court software, we were unable to determine if additional funds were unaccounted for. As of report date, this matter is still under investigation.

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 dark ink, appearing to read "Kevin White", written over a light blue horizontal line.

Kevin William White, CPA, JD
Legislative Auditor

Little Rock, Arkansas
March 11, 2025
LOCO2823

GREENE COUNTY, ARKANSAS
BALANCE SHEET - REGULATORY BASIS
DECEMBER 31, 2023
(UNAUDITED)

Exhibit A

	General	Road	Other Funds in the Aggregate
ASSETS			
Cash and cash equivalents	\$ 7,831,442	\$ 1,592,723	\$ 12,568,910
Accounts receivable	207,985	51,292	815,933
Interfund receivables	3,716		17,967
	<u>8,043,143</u>	<u>1,644,015</u>	<u>13,402,810</u>
TOTAL ASSETS	<u>\$ 8,043,143</u>	<u>\$ 1,644,015</u>	<u>\$ 13,402,810</u>
LIABILITIES AND FUND BALANCES			
Liabilities:			
Accounts payable	\$ 104,610	\$ 183,688	\$ 436,911
Interfund payables			21,683
Settlements pending	5,136	147	1,643,314
Total Liabilities	<u>109,746</u>	<u>183,835</u>	<u>2,101,908</u>
Fund Balances:			
Restricted	4,233		9,264,089
Committed			20,262
Assigned	4,686,684	1,460,180	2,016,551
Unassigned	3,242,480		
Total Fund Balances	<u>7,933,397</u>	<u>1,460,180</u>	<u>11,300,902</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 8,043,143</u>	<u>\$ 1,644,015</u>	<u>\$ 13,402,810</u>

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, 2023
(UNAUDITED)

Exhibit B

	General	Road	Other Funds in the Aggregate
REVENUES			
State aid	\$ 1,009,944	\$ 2,289,170	\$ 459,085
Federal aid	84,165		
Property taxes	2,714,184	449,048	674,737
Sales taxes	1,334,053	1,147,444	3,175,895
Fines, forfeitures, and costs	382,792		238,052
Interest	234,023	56,370	402,456
Officers' fees	111,832		310,222
Jail fees	20		5,271,374
Emergency 911 fees			33,900
Insurance premiums	53,626		
Donations			350,000
Auction proceeds		651,321	
Reimbursements			65,121
Treasurer's commission	140,230		49,826
Collector's commission	219,933		126,711
Taxes apportioned - Assessor's salary and expense	551,616		
Other	371,679	46,416	345,744
TOTAL REVENUES	7,208,097	4,639,769	11,503,123
Less: Treasurer's commission	40,246	29,078	74,467
NET REVENUES	7,167,851	4,610,691	11,428,656
EXPENDITURES			
Current:			
General government	2,388,873		3,293,099
Law enforcement	1,036,359		9,609,707
Highways and streets	980,000	4,551,991	927,439
Public safety	157,780		52,823
Health	64,951		
Recreation and culture			748,394
Social services	161,101		
TOTAL EXPENDITURES	4,789,064	4,551,991	14,631,462

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

Exhibit B

	General	Road	Other Funds in the Aggregate
	<u>General</u>	<u>Road</u>	<u>Other Funds in the Aggregate</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ 2,378,787	\$ 58,700	\$ (3,202,806)
OTHER FINANCING SOURCES (USES)			
Transfers in	12,145		32,968
Transfers out	<u>(7,583)</u>	<u>(8,826)</u>	<u>(28,704)</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>4,562</u>	<u>(8,826)</u>	<u>4,264</u>
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	2,383,349	49,874	(3,198,542)
FUND BALANCES - JANUARY 1	<u>5,550,048</u>	<u>1,410,306</u>	<u>14,499,444</u>
FUND BALANCES - DECEMBER 31	<u><u>\$ 7,933,397</u></u>	<u><u>\$ 1,460,180</u></u>	<u><u>\$ 11,300,902</u></u>

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, 2023
(UNAUDITED)

Exhibit C

	General			Road		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES						
State aid	\$ 752,476	\$ 1,009,944	\$ 257,468	\$ 2,159,776	\$ 2,289,170	\$ 129,394
Federal aid	98,365	84,165	(14,200)			
Property taxes	1,838,169	2,714,184	876,015	424,568	449,048	24,480
Sales taxes	1,060,831	1,334,053	273,222	1,047,103	1,147,444	100,341
Fines, forfeitures, and costs	399,147	382,792	(16,355)			
Interest	46,013	234,023	188,010	28,483	56,370	27,887
Officers' fees	105,924	111,832	5,908			
Jail fees		20	20			
Insurance premiums	60,000	53,626	(6,374)			
Auction proceeds					651,321	651,321
Treasurer's commission	56,040	140,230	84,190			
Collector's commission	237,530	219,933	(17,597)			
Taxes apportioned - Assessor's salary and expense	625,241	551,616	(73,625)			
Other	487,384	371,679	(115,705)	253,058	46,416	(206,642)
TOTAL REVENUES	5,767,120	7,208,097	1,440,977	3,912,988	4,639,769	726,781
Less: Treasurer's commission	77,873	40,246	37,627	72,372	29,078	43,294
NET REVENUES	5,689,247	7,167,851	1,478,604	3,840,616	4,610,691	770,075
EXPENDITURES						
Current:						
General government	2,440,271	2,388,873	51,398			
Law enforcement	1,060,414	1,036,359	24,055			
Highways and streets	980,000	980,000	0	4,551,991	4,551,991	0
Public safety	193,943	157,780	36,163			
Health	64,951	64,951	0			
Social services	161,101	161,101	0			
TOTAL EXPENDITURES	4,900,680	4,789,064	111,616	4,551,991	4,551,991	0

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, 2023
(UNAUDITED)

Exhibit C

	General			Road		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ 788,567	\$ 2,378,787	\$ 1,590,220	\$ (711,375)	\$ 58,700	\$ 770,075
OTHER FINANCING SOURCES (USES)						
Transfers in	77,872	12,145	(65,727)			
Transfers out	(2,012,222)	(7,583)	2,004,639	(8,826)	(8,826)	0
TOTAL OTHER FINANCING SOURCES (USES)	(1,934,350)	4,562	1,938,912	(8,826)	(8,826)	0
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	(1,145,783)	2,383,349	3,529,132	(720,201)	49,874	770,075
FUND BALANCES - JANUARY 1	6,561,728	5,550,048	(1,011,680)	942,427	1,410,306	467,879
FUND BALANCES - DECEMBER 31	\$ 5,415,945	\$ 7,933,397	\$ 2,517,452	\$ 222,226	\$ 1,460,180	\$ 1,237,954

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, 2023
 (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	\$ 94,250	\$ 346,502	\$ 103,187	\$ 13,840	\$ 26,317	\$ 306,148	\$ 1,095,303	\$ 3,403	
Accounts receivable	17,119	502	395	185	853	24,813	34,077	12	\$ 13,598
Interfund receivables									
TOTAL ASSETS	\$ 111,369	\$ 347,004	\$ 103,582	\$ 14,025	\$ 27,170	\$ 330,961	\$ 1,129,380	\$ 3,415	\$ 13,598
LIABILITIES AND FUND BALANCES									
Liabilities:									
Accounts payable	\$ 102	\$ 303				\$ 4,057	\$ 16,982		
Interfund payables									\$ 12,024
Settlements pending							219		
Total Liabilities	102	303				4,057	17,201		12,024
Fund Balances:									
Restricted	111,267	346,701	\$ 103,582	\$ 14,025	\$ 27,170	326,904	1,038,922	\$ 3,415	288
Committed									
Assigned							73,257		1,286
Total Fund Balances	111,267	346,701	103,582	14,025	27,170	326,904	1,112,179	3,415	1,574
TOTAL LIABILITIES AND FUND BALANCES	\$ 111,369	\$ 347,004	\$ 103,582	\$ 14,025	\$ 27,170	\$ 330,961	\$ 1,129,380	\$ 3,415	\$ 13,598

GREENE COUNTY, ARKANSAS
 COMBINING BALANCE SHEET - OTHER FUNDS IN THE AGGREGATE -
 REGULATORY BASIS
 DECEMBER 31, 2023
 (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		\$ 14,326	\$ 1,219		\$ 3,181	\$ 119,258	\$ 997	\$ 7,062	\$ 1,826,304
Accounts receivable	\$ 1,296	50	2,459	\$ 2,748	535	2,127	5	35	1,412
Interfund receivables									
TOTAL ASSETS	\$ 1,296	\$ 14,376	\$ 3,678	\$ 2,748	\$ 3,716	\$ 121,385	\$ 1,002	\$ 7,097	\$ 1,827,716
LIABILITIES AND FUND BALANCES									
Liabilities:									
Accounts payable					\$ 885	\$ 14,487			\$ 4,530
Interfund payables	\$ 1,120		\$ 1,372	\$ 2,344					
Settlements pending									
Total Liabilities	1,120		1,372	2,344	885	14,487			4,530
Fund Balances:									
Restricted	83	\$ 14,376	2,306	404	2,331	106,898	\$ 1,002	\$ 7,097	1,823,186
Committed									
Assigned	93				500				
Total Fund Balances	176	14,376	2,306	404	2,831	106,898	1,002	7,097	1,823,186
TOTAL LIABILITIES AND FUND BALANCES	\$ 1,296	\$ 14,376	\$ 3,678	\$ 2,748	\$ 3,716	\$ 121,385	\$ 1,002	\$ 7,097	\$ 1,827,716

GREENE COUNTY, ARKANSAS
 COMBINING BALANCE SHEET - OTHER FUNDS IN THE AGGREGATE -
 REGULATORY BASIS
 DECEMBER 31, 2023
 (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	Arkansas Historic Preservation Grant	Peer Recovery Specialist	Sheriff's Communication Facility and Equipment
ASSETS									
Cash and cash equivalents	\$ 14,261	\$ 26,736		\$ 4,938,915	\$ 87,051	\$ 1,780	\$ 61	\$ 44,277	\$ 103,360
Accounts receivable	7	55	\$ 5,650	656,666	37	1			44,956
Interfund receivables				17,967					
TOTAL ASSETS	\$ 14,268	\$ 26,791	\$ 5,650	\$ 5,613,548	\$ 87,088	\$ 1,781	\$ 61	\$ 44,277	\$ 148,316
LIABILITIES AND FUND BALANCES									
Liabilities:									
Accounts payable	\$ 373			\$ 159,371				\$ 65	
Interfund payables			\$ 4,823						
Settlements pending									
Total Liabilities	373		4,823	159,371				65	
Fund Balances:									
Restricted	13,895	\$ 26,791	827	4,581,898	\$ 66,826	\$ 1,781	\$ 61	44,212	\$ 148,316
Committed					20,262				
Assigned				872,279					
Total Fund Balances	13,895	26,791	827	5,454,177	87,088	1,781	61	44,212	148,316
TOTAL LIABILITIES AND FUND BALANCES	\$ 14,268	\$ 26,791	\$ 5,650	\$ 5,613,548	\$ 87,088	\$ 1,781	\$ 61	\$ 44,277	\$ 148,316

GREENE COUNTY, ARKANSAS
COMBINING BALANCE SHEET - OTHER FUNDS IN THE AGGREGATE -
REGULATORY BASIS
DECEMBER 31, 2023
(UNAUDITED)

Schedule 1

	CAPITAL PROJECTS FUNDS		CUSTODIAL FUNDS							
	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	Juvenile Probation Account	Totals
ASSETS										
Cash and cash equivalents	\$ 444,716	\$ 1,303,361	\$ 509,747	\$ 234,144	\$ 346,480	\$ 5,279	\$ 182,843	\$ 361,543	\$ 3,059	\$ 12,568,910
Accounts receivable	4,809	1,531								815,933
Interfund receivables										17,967
TOTAL ASSETS	\$ 449,525	\$ 1,304,892	\$ 509,747	\$ 234,144	\$ 346,480	\$ 5,279	\$ 182,843	\$ 361,543	\$ 3,059	\$ 13,402,810
LIABILITIES AND FUND BALANCES										
Liabilities:										
Accounts payable		\$ 235,756								\$ 436,911
Interfund payables										21,683
Settlements pending			\$ 509,747	\$ 234,144	\$ 346,480	\$ 5,279	\$ 182,843	\$ 361,543	\$ 3,059	1,643,314
Total Liabilities		235,756	509,747	234,144	346,480	5,279	182,843	361,543	3,059	2,101,908
Fund Balances:										
Restricted	\$ 449,525									9,264,089
Committed										20,262
Assigned		1,069,136								2,016,551
Total Fund Balances	449,525	1,069,136								11,300,902
TOTAL LIABILITIES AND FUND BALANCES	\$ 449,525	\$ 1,304,892	\$ 509,747	\$ 234,144	\$ 346,480	\$ 5,279	\$ 182,843	\$ 361,543	\$ 3,059	\$ 13,402,810

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, 2023
(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	Child Support Cost
REVENUES								
State aid				\$ 14,123			\$ 75,364	
Property taxes							672,143	
Sales taxes								
Fines, forfeitures, and costs			\$ 3,828					
Interest	\$ 3,170	\$ 9,154	3,430	493	\$ 843	\$ 11,479	30,207	\$ 113
Officers' fees					8,984	280,570		727
Jail fees								
Emergency 911 fees								
Donations								
Reimbursements							65,121	
Treasurer's commission	49,826							
Collector's commission		126,711						
Other	275	386			12	31	39,440	
TOTAL REVENUES	53,271	136,251	7,258	14,616	9,839	292,080	882,275	840
Less: Treasurer's commission	23	67	53	107	72	2,159	5,702	7
NET REVENUES	53,248	136,184	7,205	14,509	9,767	289,921	876,573	833
EXPENDITURES								
Current:								
General government	37,020	101,073		11,050	3,862	337,482		500
Law enforcement								
Highways and streets								
Public safety								
Recreation and culture							748,394	
TOTAL EXPENDITURES	37,020	101,073		11,050	3,862	337,482	748,394	500
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	16,228	35,111	7,205	3,459	5,905	(47,561)	128,179	333
OTHER FINANCING SOURCES (USES)								
Transfers in								
Transfers out		(472)				(1,558)	(3,020)	
TOTAL OTHER FINANCING SOURCES (USES)		(472)				(1,558)	(3,020)	
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	16,228	34,639	7,205	3,459	5,905	(49,119)	125,159	333
FUND BALANCES - JANUARY 1	95,039	312,062	96,377	10,566	21,265	376,023	987,020	3,082
FUND BALANCES - DECEMBER 31	\$ 111,267	\$ 346,701	\$ 103,582	\$ 14,025	\$ 27,170	\$ 326,904	\$ 1,112,179	\$ 3,415

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, 2023
 (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			\$ 3,524					
Property taxes								
Sales taxes								
Fines, forfeitures, and costs	\$ 109,741	\$ 12,154			\$ 28,753	\$ 3,064	\$ 16,922	
Interest			431			90	4,540	\$ 50
Officers' fees							8,923	355
Jail fees								
Emergency 911 fees				\$ 33,900				
Donations								
Reimbursements								
Treasurer's commission								
Collector's commission								
Other								
TOTAL REVENUES	109,741	12,154	3,955	33,900	28,753	3,154	30,385	405
Less: Treasurer's commission	769	89	29	252	207	23	219	3
NET REVENUES	108,972	12,065	3,926	33,648	28,546	3,131	30,166	402
EXPENDITURES								
Current:								
General government								7,000
Law enforcement	109,058	12,075			28,539	2,372	53,943	
Highways and streets								
Public safety				37,583				
Recreation and culture								
TOTAL EXPENDITURES	109,058	12,075		37,583	28,539	2,372	53,943	7,000
EXCESS OF REVENUES OVER (UNDER)								
EXPENDITURES	(86)	(10)	3,926	(3,935)	7	759	(23,777)	(6,598)
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	(86)	(10)	3,926	(3,935)	7	759	(23,777)	(6,598)
FUND BALANCES - JANUARY 1	1,660	186	10,450	6,241	397	2,072	130,675	7,600
FUND BALANCES - DECEMBER 31	\$ 1,574	\$ 176	\$ 14,376	\$ 2,306	\$ 404	\$ 2,831	\$ 106,898	\$ 1,002

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, 2023
(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	Court Capital Improvement Grant
REVENUES								
State aid								
Property taxes	\$ 2,594							
Sales taxes						\$ 3,175,895		
Fines, forfeitures, and costs				\$ 2,945	\$ 59,029			
Interest	194	\$ 106,303	\$ 531	770		166,589	\$ 2,929	\$ 67
Officers' fees								
Jail fees						4,666,843		
Emergency 911 fees								
Donations								
Reimbursements								
Treasurer's commission								
Collector's commission								
Other		65		1		298,459		
TOTAL REVENUES	2,788	106,368	531	3,716	59,029	8,307,786	2,929	67
Less: Treasurer's commission	21	779	4	32	423	57,884	22	1
NET REVENUES	2,767	105,589	527	3,684	58,606	8,249,902	2,907	66
EXPENDITURES								
Current:								
General government		1,818,780						
Law enforcement			4,820	3,408	58,593	8,435,900		258
Highways and streets		927,439						
Public safety		240						
Recreation and culture								
TOTAL EXPENDITURES		2,746,459	4,820	3,408	58,593	8,435,900		258
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	2,767	(2,640,870)	(4,293)	276	13	(185,998)	2,907	(192)
OTHER FINANCING SOURCES (USES)								
Transfers in							32,968	
Transfers out						(23,654)		
TOTAL OTHER FINANCING SOURCES (USES)						(23,654)	32,968	
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	2,767	(2,640,870)	(4,293)	276	13	(209,652)	35,875	(192)
FUND BALANCES - JANUARY 1	4,330	4,464,056	18,188	26,515	814	5,663,829	51,213	1,973
FUND BALANCES - DECEMBER 31	\$ 7,097	\$ 1,823,186	\$ 13,895	\$ 26,791	\$ 827	\$ 5,454,177	\$ 87,088	\$ 1,781

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, 2023
(UNAUDITED)

Schedule 2

	SPECIAL REVENUE FUNDS					CAPITAL PROJECTS FUNDS		
	Arkansas Historic Preservation Grant	Western Greene County Fire District Grant	Accountability Court Grant - Adult Drug Court	Peer Recovery Specialist	Sheriff's Communication Facility and Equipment	Detention Center Future Expansion	Election Center Extension Office Project	Totals
REVENUES								
State aid	\$ 313,110		\$ 2,964	\$ 50,000				\$ 459,085
Property taxes								674,737
Sales taxes								3,175,895
Fines, forfeitures, and costs			266		\$ 1,350			238,052
Interest					123	\$ 14,322	\$ 46,628	402,456
Officers' fees					10,663			310,222
Jail fees					558,245	46,286		5,271,374
Emergency 911 fees								33,900
Donations							350,000	350,000
Reimbursements								65,121
Treasurer's commission								49,826
Collector's commission								126,711
Other					6,135		940	345,744
TOTAL REVENUES	313,110		3,230	50,000	576,516	60,608	397,568	11,503,123
Less: Treasurer's commission					4,738	440	342	74,467
NET REVENUES	313,110		3,230	50,000	571,778	60,168	397,226	11,428,656
EXPENDITURES								
Current:								
General government	313,049						663,283	3,293,099
Law enforcement				5,788	894,953			9,609,707
Highways and streets								927,439
Public safety		\$ 15,000						52,823
Recreation and culture								748,394
TOTAL EXPENDITURES	313,049	15,000		5,788	894,953		663,283	14,631,462
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	61	(15,000)	3,230	44,212	(323,175)	60,168	(266,057)	(3,202,806)
OTHER FINANCING SOURCES (USES)								
Transfers in								32,968
Transfers out								(28,704)
TOTAL OTHER FINANCING SOURCES (USES)								4,264
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	61	(15,000)	3,230	44,212	(323,175)	60,168	(266,057)	(3,198,542)
FUND BALANCES - JANUARY 1		15,000	(3,230)		471,491	389,357	1,335,193	14,499,444
FUND BALANCES - DECEMBER 31	\$ 61	\$ 0	\$ 0	\$ 44,212	\$ 148,316	\$ 449,525	\$ 1,069,136	\$ 11,300,902

GREENE COUNTY, ARKANSAS
NOTES TO SCHEDULES 1 AND 2
DECEMBER 31, 2023
(UNAUDITED)

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, 2023
(UNAUDITED)

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.
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.

GREENE COUNTY, ARKANSAS
NOTES TO SCHEDULES 1 AND 2
DECEMBER 31, 2023
(UNAUDITED)

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

<u>Fund Name</u>	<u>Fund Description</u>
Arkansas Historic Preservation Grant	Established to account for a grant received from Arkansas Historic Preservation Program to preserve the state's historic resources.
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.
Peer Recovery Specialist	Established to account for grant received from Arkansas Department of Human Services to provide funding for courts to employ peer recovery specialists.
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.

Juvenile Probation account consists of restitution, court costs, and probation fees not yet distributed to other entities.

GREENE COUNTY, ARKANSAS
OTHER GENERAL INFORMATION
DECEMBER 31, 2023
(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, 2023
(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.

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.
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.

GREENE COUNTY, ARKANSAS
OTHER GENERAL INFORMATION
DECEMBER 31, 2023
(UNAUDITED)

1. (Continued)

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.

2. 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	\$ 4,233		\$ 2,767,780
Law enforcement			4,984,644
Highways and streets			15,707
Public safety			2,306
Recreation and culture			1,044,127
Capital outlay			449,525
Total Restricted	<u>4,233</u>		<u>9,264,089</u>
Committed for:			
General government			<u>20,262</u>
Assigned to:			
General government	4,369,321		
Law enforcement			874,158
Highways and streets	317,363	\$ 1,460,180	
Recreation and culture			73,257
Capital outlay			1,069,136
Total Assigned	<u>4,686,684</u>	<u>1,460,180</u>	<u>2,016,551</u>
Unassigned	<u>3,242,480</u>		
Totals	<u>\$ 7,933,397</u>	<u>\$ 1,460,180</u>	<u>\$ 11,300,902</u>

GREENE COUNTY, ARKANSAS
OTHER GENERAL INFORMATION
DECEMBER 31, 2023
(UNAUDITED)

3. Commitments

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

	December 31, 2023
Long-term liabilities	\$ 259,128
Construction contract	1,242,206
Total Commitments	<u>\$ 1,501,334</u>

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	<u>\$ 259,128</u>

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.

Construction Contract

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

Project Name	Completion Date	Contract Balance December 31, 2023
Greene County Auxiliary Services Building	October 29, 2024	<u>\$ 1,242,206</u>

4. Interfund Transfers

The General and Road Funds transferred \$7,583 and \$5,934, 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 (Collector's Automation, County Recorder's Cost, County Library, and Jail Operation and Maintenance Sales Tax Funds) transferred \$2,892 and \$9,253, respectively, to the General Fund for future human resource payroll expenditures. Within Other Funds in the Aggregate, Collector's Automation, County Recorder's Cost, County Library, and Jail Operation and Maintenance Sales Tax Funds transferred a total of \$19,451 to the 27th Pay Period Fund for future payroll expenditures.

5. Joint Venture: Regional Library

Randolph, Clay, and Greene County 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 2023. Greene County Library received a total of \$88,267 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, 2023
(UNAUDITED)

6. Jointly Governed Organization – Second Judicial District Drug Task Force

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

7. 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 \$190,685 to Greene County in 2023 for their share of the prorated expenses.

8. 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 \$1,093,770.

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 \$9,387,141.

GREENE COUNTY, ARKANSAS
OTHER GENERAL INFORMATION
DECEMBER 31, 2023
(UNAUDITED)

9. Capital Assets

The County's capital assets records are summarized below :

	December 31, 2023
Land	\$ 1,355,871
Buildings	25,602,915
Equipment	9,751,970
Construction in progress	<u>2,462,156</u>
Total	<u>\$ 39,172,912</u>

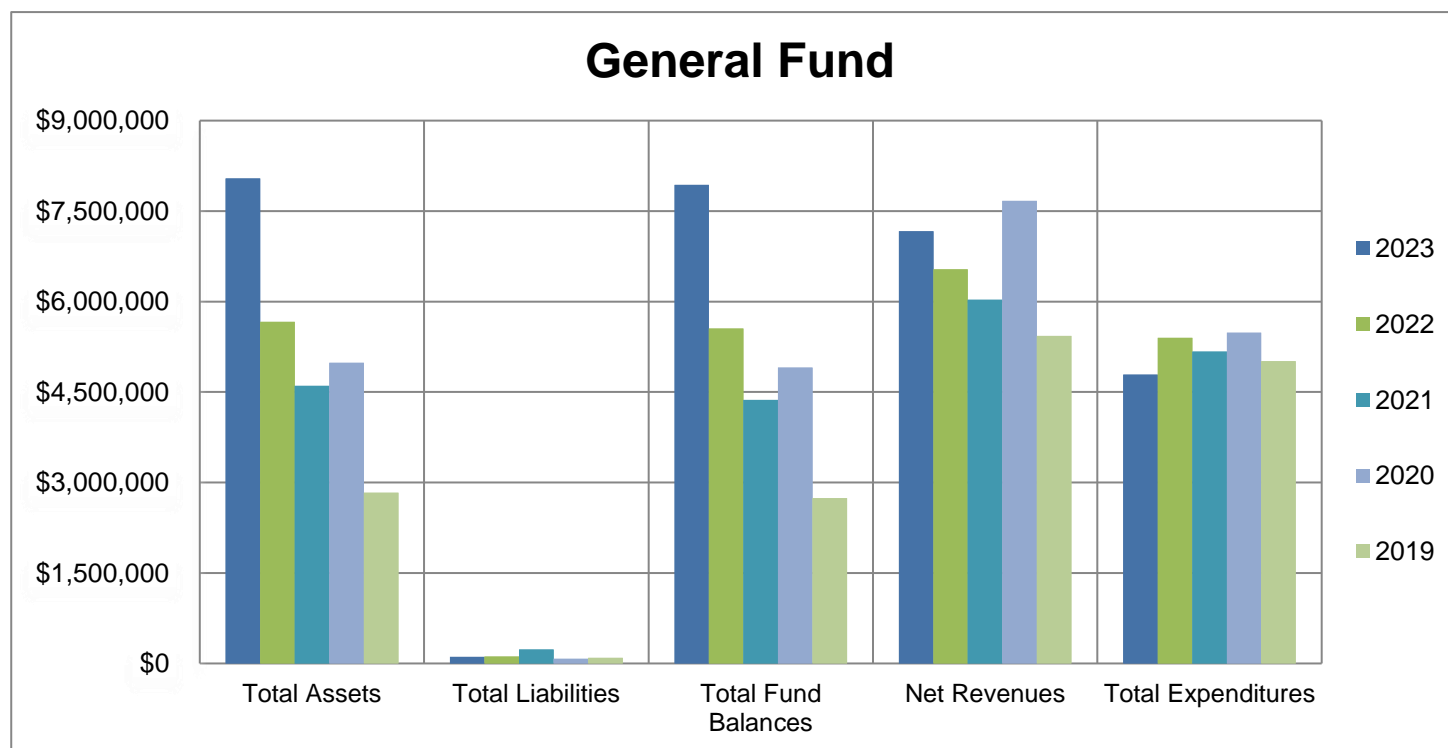
10. Corona Virus (COVID-19)

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

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

Schedule 3-1

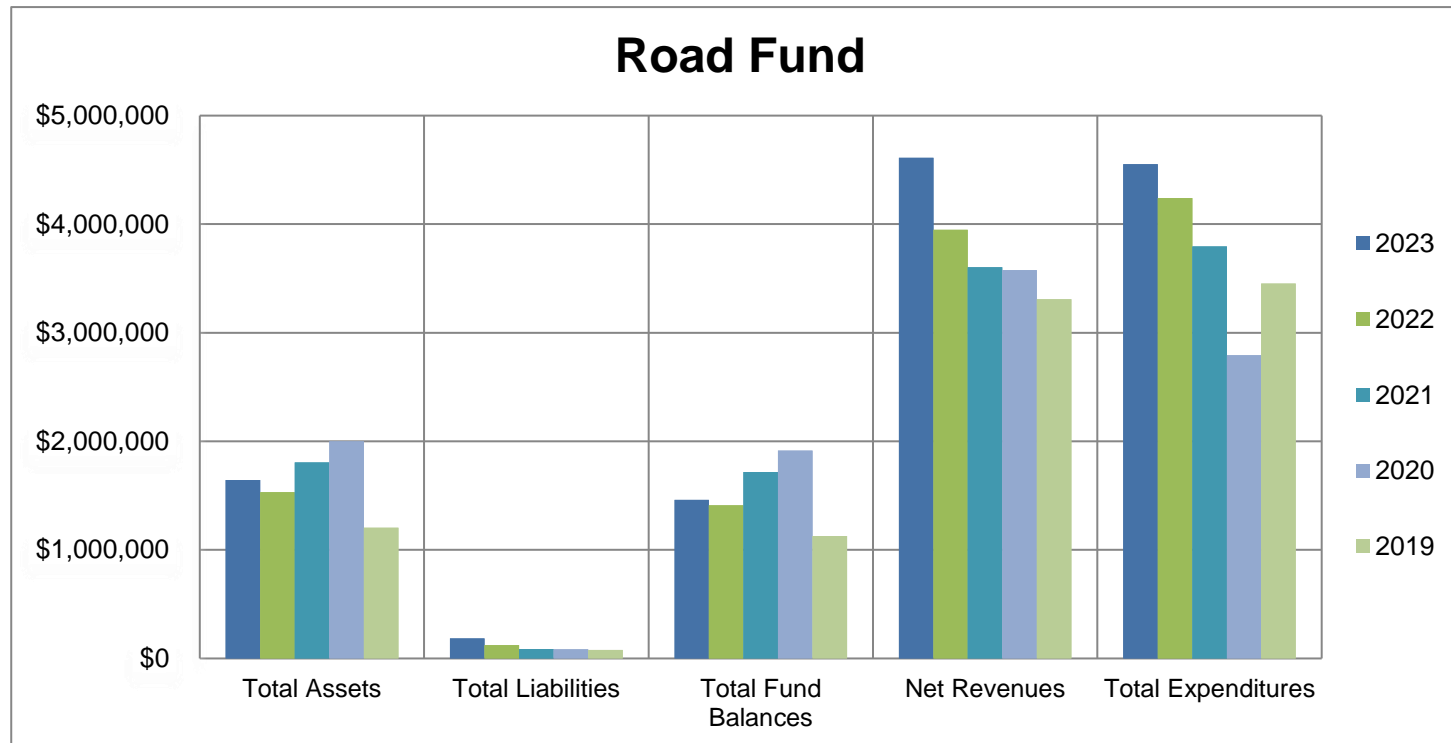
<u>General</u>	2023	2022	2021	2020	2019
Total Assets	\$ 8,043,143	\$ 5,665,944	\$ 4,603,135	\$ 4,983,685	\$ 2,830,399
Total Liabilities	109,746	115,896	232,837	79,492	92,111
Total Fund Balances	7,933,397	5,550,048	4,370,298	4,904,193	2,738,288
Net Revenues	7,167,851	6,535,741	6,030,772	7,669,539	5,428,408
Total Expenditures	4,789,064	5,400,508	5,168,098	5,485,884	5,011,370
Total Other Financing Sources/Uses	4,562	44,517	(1,396,569)	(17,750)	(35,500)



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

Schedule 3-2

Road	2023	2022	2021	2020	2019
Total Assets	\$ 1,644,015	\$ 1,532,026	\$ 1,806,223	\$ 1,998,628	\$ 1,203,895
Total Liabilities	183,835	121,720	87,956	84,952	76,978
Total Fund Balances	1,460,180	1,410,306	1,718,267	1,913,676	1,126,917
Net Revenues	4,610,691	3,948,855	3,603,746	3,578,242	3,309,559
Total Expenditures	4,551,991	4,240,051	3,794,737	2,791,483	3,452,980
Total Other Financing Sources/Uses	(8,826)	(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, 2023
(UNAUDITED)

Schedule 3-3

<u>Other Funds in the Aggregate</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>
Total Assets	\$ 13,402,810	\$ 16,368,711	\$ 14,620,222	\$ 8,149,180	\$ 7,603,267
Total Liabilities	2,101,908	1,869,267	1,597,693	1,593,850	1,121,485
Total Fund Balances	11,300,902	14,499,444	13,022,529	6,555,330	6,481,782
Net Revenues	11,428,656	14,209,902	14,392,728	9,267,379	8,364,460
Total Expenditures	14,631,462	12,705,235	9,326,516	9,193,831	7,236,785
Total Other Financing Sources/Uses	4,264	(27,752)	1,400,987		

