

Pulaski County, Arkansas

Regulatory Basis Financial Statements and Other Reports

December 31, 2022

LEGISLATIVE JOINT AUDITING COMMITTEE



PULASKI COUNTY, ARKANSAS
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Sen. David Wallace
Senate Chair
Sen. John Payton
Senate Vice Chair



Rep. Jimmy Gazaway
House Chair
Rep. Richard Womack
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Roger A. Norman, JD, CPA, CFE, CFF
Legislative Auditor

LEGISLATIVE JOINT AUDITING COMMITTEE

ARKANSAS LEGISLATIVE AUDIT

Independent Auditor's Report

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

Report on the Audit of the Financial Statements

Opinions

We have audited the regulatory basis financial statements of Pulaski County, Arkansas (County), which are comprised of the Balance Sheet – Regulatory Basis for the general fund, road fund, and other funds in the aggregate as of December 31, 2022, and the related Statements of Revenues, Expenses, and Changes in Fund Balances and Budget and Actual – General and Road Funds – Regulatory Basis for the year then ended, and the related notes to the financial statements.

Unmodified Opinions on Regulatory Basis of Accounting

In our opinion, the accompanying regulatory basis financial statements referred to above present fairly, in all material respects, the regulatory basis financial position of the general fund, road fund, and other funds in the aggregate of Pulaski County, Arkansas, as of December 31, 2022; the regulatory basis revenues, expenditures, and changes in net position; and the budgetary comparisons for the general fund and road fund for the year then ended, in accordance with the financial reporting provisions of Ark. Code Ann. § 10-4-412 described in Note 1.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles section of our report, the accompanying regulatory basis financial statements referred to above do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of the general fund, road fund, and other funds in the aggregate of Pulaski County, Arkansas, as of December 31, 2022, or the revenues, expenditures, and changes in net position and, where applicable, cash flows thereof for the year then ended.

Basis for Opinions

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

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

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

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

Emphases of Matter

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

As discussed in Note 1 to the financial statements, the County would have included another fund under accounting principles generally accepted in the United States of America (GAAP) as established by the Governmental Accounting Standards Board. However, under the regulatory basis, this fund is not required to be included as part of the reporting entity. Our opinions are not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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

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

Supplementary Information

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

Other Information

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

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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated November 8, 2023, on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of the testing, and not to provide an opinion on the effectiveness of the County's internal control over financial reporting or on compliance. The report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.

ARKANSAS LEGISLATIVE AUDIT

A handwritten signature in dark ink, appearing to read "Roger A. Norman". The signature is fluid and cursive, with the first name "Roger" being more prominent.

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

Little Rock, Arkansas
November 8, 2023
LOCO06022

Arkansas

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



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

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

LEGISLATIVE JOINT AUDITING COMMITTEE ARKANSAS LEGISLATIVE AUDIT

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

Independent Auditor's Report

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the regulatory basis financial statements of the general fund, road fund, and other funds in the aggregate of Pulaski County, Arkansas (County), as of and for the year ended December 31, 2022, and the related notes to the financial statements, which collectively comprise the County's regulatory basis financial statements, and have issued our report thereon dated November 8, 2023. We issued an adverse opinion because the financial statements are prepared by the County on the basis of the financial reporting provisions of Ark. Code Ann. § 10-4-412, which is a basis of accounting other than accounting principles generally accepted in the United States of America. The effects on the financial statements of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material. However, with respect to the regulatory basis of accounting described in Note 1, our opinions on the general fund, road fund, and other funds in the aggregate were unmodified.

Report on Internal Control Over Financial Reporting

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

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

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

Report on Compliance and Other Matters

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

We also reported to management of the County in a separate letter dated November 8, 2023.

Purpose of This Report

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

ARKANSAS LEGISLATIVE AUDIT

A handwritten signature in black ink, appearing to read "Timothy R. Jones", written in a cursive style.

Timothy R. Jones, CPA, CFF
Deputy Legislative Auditor

Little Rock, Arkansas
November 8, 2023

Arkansas

Sen. David Wallace
Senate Chair
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Senate Vice Chair



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

LEGISLATIVE JOINT AUDITING COMMITTEE ARKANSAS LEGISLATIVE AUDIT

MANAGEMENT LETTER

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

The commentary contained in this letter relates to the following officials who held office during 2022:

County Judge: Barry Hyde
Treasurer/Collector: Debra Buckner
Sheriff: Eric Higgins
County/Circuit Clerk: Terri Hollingsworth
Assessor: Janet Troutman Ward
District Court Clerk: Carol Wilkins
Sanitation Director: Kathy Botsford

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

County Judge

Road Fund expenditures exceeded appropriations by \$5,803,930, in noncompliance with Ark. Code Ann. § 14-14-1102.

This letter is intended solely for the information and use of the Legislative Joint Auditing Committee, the Quorum Court and County management, and other parties as required by Arkansas Code and is not intended to be and should not be used by anyone other than these specified parties. However, pursuant to Ark. Code Ann. § 10-4-417, all reports presented to the Legislative Joint Auditing Committee are matters of public record, and distribution is not limited.

ARKANSAS LEGISLATIVE AUDIT

A handwritten signature in black ink, appearing to read "Timothy R. Jones".

Timothy R. Jones, CPA, CFF
Deputy Legislative Auditor

Little Rock, Arkansas
November 8, 2023

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

Exhibit A

	General	Road	Other Funds in the Aggregate
ASSETS			
Cash and cash equivalents	\$ 66,262,250	\$ 45,427,048	\$ 83,398,144
Accounts receivable	9,247,110	1,211,806	2,603,627
Interfund receivables			5,936
	<u>75,509,360</u>	<u>46,638,854</u>	<u>86,007,707</u>
TOTAL ASSETS	<u>\$ 75,509,360</u>	<u>\$ 46,638,854</u>	<u>\$ 86,007,707</u>
LIABILITIES AND FUND BALANCES			
Liabilities:			
Accounts payable	\$ 704,283	\$ 386,859	\$ 1,061,044
Interfund payables			5,936
Settlements pending	265,949		34,491,531
Total Liabilities	<u>970,232</u>	<u>386,859</u>	<u>35,558,511</u>
Fund Balances:			
Restricted	1,274,217	46,251,995	50,582,949
Assigned	2,103,460		
Unassigned	71,161,451		(133,753)
Total Fund Balances	<u>74,539,128</u>	<u>46,251,995</u>	<u>50,449,196</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 75,509,360</u>	<u>\$ 46,638,854</u>	<u>\$ 86,007,707</u>

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

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

Exhibit B

	General	Road	Other Funds in the Aggregate
REVENUES			
State aid	\$ 4,433,906	\$ 11,744,284	\$ 2,223,984
Federal aid	1,288,842	60	44,247,137
Property taxes	41,513,193	12,198,461	2,786,771
Sales taxes	13,250,313		
Fines, forfeitures, and costs	3,934,885		674,057
Interest	738,348	566,862	153,266
Officers' fees	1,670,859		2,783,644
Jail fees	10,701,040		850,757
911 fees			1,581,098
Sanitation fees			5,412,250
Insurance premiums	1,882,670		
Franchise fees	248,339		
Treasurer's commission	572,080		100,972
Collector's commission	5,230,364		404,425
Taxes apportioned - Assessor's salary and expense	7,320,211		
Other	2,676,918	196,913	2,039,776
TOTAL REVENUES	95,461,968	24,706,580	63,258,137
Less: Treasurer's commission	145,245	62,528	22,044
NET REVENUES	95,316,723	24,644,052	63,236,093
EXPENDITURES			
Current:			
General government	26,408,398		23,557,304
Law enforcement	34,663,670		21,043,059
Highways and streets		30,385,645	
Public safety	609,777		1,961,552
Sanitation			5,938,557
Health	335,898		921,911
Recreation and culture	566,525		
Social services	1,381,154		5,641,737
Total Current	63,965,422	30,385,645	59,064,120
Debt Service:			
Financed purchases principal	197,795		
Financed purchases interest	7,991		
TOTAL EXPENDITURES	64,171,208	30,385,645	59,064,120

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

Exhibit B

	General	Road	Other Funds in the Aggregate
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>\$ 31,145,515</u>	<u>\$ (5,741,593)</u>	<u>\$ 4,171,973</u>
OTHER FINANCING SOURCES (USES)			
Transfers in	31,431		791,540
Transfers out	(791,540)		(31,431)
Property taxes remitted to Central Arkansas Library System			<u>(2,727,358)</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>(760,109)</u>		<u>(1,967,249)</u>
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	30,385,406	(5,741,593)	2,204,724
FUND BALANCES - JANUARY 1	<u>44,153,722</u>	<u>51,993,588</u>	<u>48,244,472</u>
FUND BALANCES - DECEMBER 31	<u><u>\$ 74,539,128</u></u>	<u><u>\$ 46,251,995</u></u>	<u><u>\$ 50,449,196</u></u>

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

PULASKI COUNTY, ARKANSAS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES -
BUDGET AND ACTUAL - GENERAL AND ROAD FUNDS - REGULATORY BASIS
FOR THE YEAR ENDED DECEMBER 31, 2022

Exhibit C

	General			Road		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES						
State aid	\$ 4,640,517	\$ 4,433,906	\$ (206,611)	\$ 10,100,000	\$ 11,744,284	\$ 1,644,284
Federal aid		1,288,842	1,288,842	100	60	(40)
Property taxes	39,211,600	41,513,193	2,301,593	11,705,000	12,198,461	493,461
Sales taxes	11,550,000	13,250,313	1,700,313			
Fines, forfeitures, and costs	3,818,050	3,934,885	116,835			
Interest	65,000	738,348	673,348	300,000	566,862	266,862
Officers' fees	1,384,750	1,670,859	286,109			
Jail fees	5,363,000	10,701,040	5,338,040			
Insurance premiums		1,882,670	1,882,670			
Franchise fees	541,400	248,339	(293,061)			
Available for appropriation	26,571,131		(26,571,131)			
Treasurer's commission		572,080	572,080			
Collector's commission		5,230,364	5,230,364			
Taxes apportioned - Assessor's salary and expense		7,320,211	7,320,211			
Other	18,073,063	2,676,918	(15,396,145)	876,000	196,913	(679,087)
TOTAL REVENUES	111,218,511	95,461,968	(15,756,543)	22,981,100	24,706,580	1,725,480
Less: Treasurer's commission		145,245	(145,245)		62,528	(62,528)
NET REVENUES	111,218,511	95,316,723	(15,901,788)	22,981,100	24,644,052	1,662,952
EXPENDITURES						
Current:						
General government	63,539,970	26,408,398	37,131,572			
Law enforcement	65,983,119	34,663,670	31,319,449			
Highways and streets				24,581,715	30,385,645	(5,803,930)
Public safety	697,336	609,777	87,559			
Health	296,910	335,898	(38,988)			
Recreation and culture	821,844	566,525	255,319			
Social services	1,619,691	1,381,154	238,537			
Total Current	132,958,870	63,965,422	68,993,448	24,581,715	30,385,645	(5,803,930)
Debt Service:						
Financed purchases principal		197,795	(197,795)			
Financed purchases interest		7,991	(7,991)			
TOTAL EXPENDITURES	132,958,870	64,171,208	68,787,662	24,581,715	30,385,645	(5,803,930)

PULASKI COUNTY, ARKANSAS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES -
BUDGET AND ACTUAL - GENERAL AND ROAD FUNDS - REGULATORY BASIS
FOR THE YEAR ENDED DECEMBER 31, 2022

Exhibit C

	General			Road		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>\$ (21,740,359)</u>	<u>\$ 31,145,515</u>	<u>\$ 52,885,874</u>	<u>\$ (1,600,615)</u>	<u>\$ (5,741,593)</u>	<u>\$ (4,140,978)</u>
OTHER FINANCING SOURCES (USES)						
Transfers in	38,645,316	31,431	(38,613,885)			
Transfers out	<u> </u>	<u>(791,540)</u>	<u>(791,540)</u>			
TOTAL OTHER FINANCING SOURCES (USES)	<u>38,645,316</u>	<u>(760,109)</u>	<u>(39,405,425)</u>			
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	16,904,957	30,385,406	13,480,449	(1,600,615)	(5,741,593)	(4,140,978)
FUND BALANCES - JANUARY 1	<u>42,099,313</u>	<u>44,153,722</u>	<u>2,054,409</u>	<u>24,416,799</u>	<u>51,993,588</u>	<u>27,576,789</u>
FUND BALANCES - DECEMBER 31	<u><u>\$ 59,004,270</u></u>	<u><u>\$ 74,539,128</u></u>	<u><u>\$ 15,534,858</u></u>	<u><u>\$ 22,816,184</u></u>	<u><u>\$ 46,251,995</u></u>	<u><u>\$ 23,435,811</u></u>

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

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

NOTE 1: Summary of Significant Accounting Policies

A. Financial Reporting Entity

The County is a political subdivision of the state governed by an elected quorum court. The reporting entity includes all the funds of the County. Under accounting principles generally accepted in the United States of America (GAAP) as established by the *Government Accounting Standards Board*, the following fund of the County would have been included in the reporting entity: Pulaski County Public Facilities Board. However, under Arkansas's regulatory basis described below, inclusion of this fund is not required and this fund is not included in this report.

B. Basis of Presentation - Regulatory

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

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

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

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

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

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

Enterprise Funds - Enterprise Funds are used to report activity that is financed with debt that is secured solely by a pledge of the net revenues from fees and charges of the activity; activity that is legally required to recover its costs through fees or charges; or activity that the government's policy is to establish fees or charges designed to recover the cost of providing services. See Schedules 1 and 2 for the Enterprise Fund as reported with other funds in the aggregate.

Custodial Funds - Custodial Funds are used to report resources held by the reporting government in a purely custodial capacity (assets equal liabilities). See Schedule 1 for Custodial Funds as reported with other funds in the aggregate.

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

NOTE 1: Summary of Significant Accounting Policies (Continued)

C. Basis of Accounting - Regulatory

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

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

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

D. Assets, Liabilities, and Fund Balances

Cash and Cash Equivalents

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

Settlements Pending

Settlements pending are considered fines, forfeitures, costs, commission, interest, trust accounts and property taxes that have not been transferred to the appropriate entities.

Fund Balance Classifications

1. Restricted fund balance – amounts that are restricted when constraints placed on the use of resources are either (a) externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments; or (b) imposed by law through constitutional provisions or enabling legislation.
2. Assigned fund balance – amounts that are constrained by the Quorum Court's intent to be used for specific purposes, but are neither restricted nor committed.
3. Unassigned fund balance – amounts that have not been assigned to other funds and that have not been restricted, committed, or assigned to specific purposes within the general fund. This classification may also include negative amounts in other governmental funds, if expenditures incurred for specific purposes exceeded the amounts restricted, committed, or assigned to those purposes.

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

NOTE 1: Summary of Significant Accounting Policies (Continued)

E. Property Taxes

A lien attaches to the real property in January and on personal property in June of each year. Property taxes are collectible beginning the first business day of March of the subsequent year, but are not considered delinquent until after October 15.

F. Budget Law

1. Legal Requirements

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

2. Accounting

The County prepared an annual budget on the regulatory basis for the General Fund except for the Emergency 911 Capital, Election Equipment Reserve, and Local Assistance & Tribal Consistency funds, Road Fund, and the other operating funds except for the District Court Automation, Tenant Based Rental Assistance-Jericho Grant, Communication Facility and Equipment, Housing Case/Outreach Department, Community Development Block Grant, and Rural Broadband ID Trust Grant.

G. Fund Balance Classification Policies and Procedures

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

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

There were no committed fund balances at year-end.

NOTE 2: Cash Deposits with Financial Institutions

Cash deposits are carried at cost (carrying value). A comparison of the bank balance and carrying value is as follows:

	Carrying Amount	Bank Balance
Insured (FDIC)	\$ 2,676,726	\$ 2,674,798
Collateralized:		
Collateral held by the County's agent, pledging bank or pledging bank's trust department or agent in the County's name	192,393,227	193,745,958
Total Deposits	<u>\$ 195,069,953</u>	<u>\$ 196,420,756</u>

The above total deposits do not include cash on hand of \$17,489.

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

NOTE 3: Legal or Contractual Provisions for Deposits and Investments

State law generally requires that county funds be deposited in federally insured banks located in the State of Arkansas. The county deposits may be in the form of checking accounts, savings accounts, and time deposits. Public funds may be invested in eligible investment securities having a maturity of not longer than 5 years from the date of acquisition unless, as documented at the time of acquisition, the investment is to fund or support a specific purpose and there are no expectations that the investment will be sold before maturity; an Arkansas bank certificate of deposit; an account established by a local government joint investment trust; or an Arkansas financial institution repurchase agreement for eligible investment securities in which the seller agrees to repurchase the investment at a price including interest earned during the holding period as determined by the repurchase agreement.

NOTE 4: Accounts Receivable

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

Description	General Fund	Road Fund	Other Funds in the Aggregate
State aid			\$ 142,694
Federal aid	\$ 14,669		250,383
Property taxes	944,486	\$ 237,391	53,425
Fines, forfeitures, and costs	70,145		60,610
Interest	371,566	566,862	2,450
Officers' fees	122,799		192,799
Jail fees	2,115,103		111,371
911 fees			92,821
Sanitation fees			886,950
Franchise fees	63,501		
Treasurer's commission	572,080		100,972
Collector's commission	3,230,364		404,425
Other	641,174	1,056	161,404
Treasurer's commission charged	1,101,223	406,497	143,323
Totals	<u>\$ 9,247,110</u>	<u>\$ 1,211,806</u>	<u>\$ 2,603,627</u>

NOTE 5: Accounts Payable

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

Description	General Fund	Road Fund	Other Funds in the Aggregate
Vendor payables	<u>\$ 704,283</u>	<u>\$ 386,859</u>	<u>\$ 1,061,044</u>

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

NOTE 6: Interfund Balances

Individual fund interfund receivable and payable balances are as follows:

	December 31, 2022	
	Interfund Receivables	Interfund Payables
Other Funds in the Aggregate:		
Special Revenue Funds:		
Communication Facility		\$ 5,936
Communication Facility and Equipment	\$ 5,936	
Totals	\$ 5,936	\$ 5,936

Interfund receivables and payables consist of errors in depositing restricted revenues. These balances were repaid on May 31, 2023.

NOTE 7: 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	\$ 1,274,217		\$ 31,501,777
Law enforcement			5,583,594
Highways and streets		\$ 46,251,995	
Public safety			5,188,300
Sanitation			4,959,195
Health			219,168
Recreation and culture			109,888
Social services			3,021,027
Total Restricted	<u>1,274,217</u>	<u>46,251,995</u>	<u>50,582,949</u>
Assigned to:			
General government	<u>2,103,460</u>		
Unassigned	<u>71,161,451</u>		<u>(133,753)</u>
Totals	<u>\$ 74,539,128</u>	<u>\$ 46,251,995</u>	<u>\$ 50,449,196</u>

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

NOTE 8: Deficit Fund Balances

The following funds have deficit fund balances as of December 31, 2022:

	December 31, 2022
Other Funds in the Aggregate:	
Special Revenue Funds:	
Juvenile Detention Facilities	\$ (7,128)
District Court Driving While Intoxicated (DWI) Court Training	(3,080)
Family Self Sufficiency Grants	(20,483)
Home Investment Partnerships Program	(266)
Title II Grant Vision Leadership Program	(118)
Housing Opportunities for Person with AIDS (HOPWA)	(38,192)
Opioid Abuse Site Based Program	(2,989)
Prison Rape Elimination Act (PREA) Targeted Implementation Planning and Support (TIPS) Grant	(51,148)
Court Accountability Grant	(803)
Domestic Violence Survivors Program	(1,003)
ARP ESSER III Afterschool Grant	(3,665)
Adult Drug Court Grant	(4,878)
	<hr/>
Total	\$ (133,753)

NOTE 9: Legal Debt Limit

A. Property Tax Secured Bonded Debt

The County is subject to a constitutional limitation for bonded indebtedness equal to 10% of the total assessed value for tax purposes of real and personal property as determined by the last tax assessment. At December 31, 2022, the legal debt limit for bonded debt was \$789,328,385. There were no property tax secured bond issues.

B. Short-term Financing Obligations

The County is subject to a constitutional limitation for short-term financing obligations equal to 2.5% of the assessed value of taxable property within the County as determined by the last tax assessment. At December 31, 2022, the legal debt limit for short-term financing obligations was \$209,349,241. The amount of short-term financing obligations was \$201,752 leaving a legal debt margin of \$209,147,489.

NOTE 10: Commitments

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

	December 31, 2022
Long-term liabilities	\$ 4,364,937
Leases	1,120,852
Construction contracts	2,345,743
	<hr/>
Total Commitments	\$ 7,831,532

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

NOTE 10: Commitments (Continued)

Long-term Liabilities

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

	December 31, 2022
<u>Direct Borrowings</u>	
Financed purchase agreement, dated September 10, 2018, with Arkansas Natural Resources Commission in the amount of \$969,965 with interest rate of 2.00% for the acquisition, construction, and installation of utility efficiency improvements. Initial payment of \$200,451 due on June 1, 2019, and \$205,786 thereafter due in annual installments over four years. Payments are to be made from the Energy Service Company Performance Contracting Fund, which is included in the General Fund.	\$ 201,752
Compensated absences consisting of accrued vacation adjusted to current salary cost.	4,163,185
Total Long-term liabilities	<u>\$ 4,364,937</u>

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

The County's outstanding financed purchase agreement from direct borrowings of \$201,752 contain a provision that in an event of default, outstanding amounts, at the Lender's sole option, may be declared immediately due and payable, and the Lender may exercise any rights and remedies, including the right to immediate possession of the collateral, available to it under applicable law.

Post Employment Benefits Other Than Pensions

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

Long-Term Debt Issued and Outstanding

Date of Issue	Date of Final Maturity	Rate of Interest	Amount Authorized and Issued	Debt Outstanding December 31, 2022	Maturities to December 31, 2022
<u>Direct Borrowings</u>					
9/10/18	6/1/23	2.00%	<u>\$ 969,965</u>	<u>\$ 201,752</u>	<u>\$ 768,213</u>

Changes in Long-Term Debt

	Balance January 01, 2022	Issued	Retired	Balance December 31, 2022
<u>Direct Borrowings</u>				
Financed purchases	<u>\$ 399,547</u>	<u>\$ 0</u>	<u>\$ 197,795</u>	<u>\$ 201,752</u>

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

NOTE 10: Commitments (Continued)

Debt Service Requirements to Maturity

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

Years Ending December 31,	Direct Borrowings		
	Principal	Interest	Total
2023	\$ 201,752	\$ 4,034	\$ 205,786

Leases

The County entered into two lease agreements for computer equipment on 5/1/2020 and 8/1/2022, respectively. Terms of the leases are yearly rental payments of \$275,557 and \$189,912 for 5 years and 3 years, respectively. At the end of the lease term, the County may purchase the computer equipment for fair market value. The County is obligated for the following amounts for the next three years:

Year	December 31, 2022
2023	\$ 465,470
2024	465,470
2025	189,912
Total	\$ 1,120,852

Lease expense for 2022, was \$299,324.

Construction Contracts

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

Project Name	Completed or Estimated Completion Date	Contract Balance December 31, 2022
South west Trail	December 15, 2023	\$ 1,767,279
Big Dam Bridge North Plaza	March 15, 2023	4,860
Southeast Trail	December 31, 2023	19,726
Kanis/Stewart Roundabout	December 31, 2023	42,425
Hwy 161 Construction	December 31, 2023	42,244
Fouche Dam Pike Extension	December 31, 2023	153,333
County Park Improvements	April 14, 2023	4,539
Trex Rail Access	May 15, 2023	96,798
Big Dam Bridge North Plaza	March 31, 2023	214,539
Total Construction Contracts		\$ 2,345,743

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

NOTE 11: Interfund Transfers

The General Fund transferred \$791,540 to the Other Funds in the Aggregate to supplement expenditures. The Other Funds in the Aggregate transferred \$31,431 to the General Fund to close out grant funds.

NOTE 12: Joint Ventures:

Central Arkansas Library System

The Cities of Little Rock, Jacksonville, Maumelle, and Sherwood and Pulaski and Perry Counties entered into an agreement dated January 28, 1998, in accordance with Ark. Code Ann. § 25-20-101. The purpose of this agreement is for the constructing, operating, and maintaining a public library system for the central Arkansas area which will offer library services to the public within the communities of each of the participating entities. Funding for this agreement will be derived from the tax millage assessed by the participating entities, state formula distribution, and fines and endowment fund earnings and gifts. Pulaski County's millage rate for this purpose will be 1.6 mills. The Board of Directors shall consist of seven directors for the City of Little Rock, one each for the Cities of Jacksonville, Maumelle, and Sherwood; two directors from Pulaski County and one director representing Perry County. The County paid \$2,727,358 to Central Arkansas Library System in 2022. Separate financial statements of the Central Arkansas Library System are available at 100 Rock Street, Little Rock, Arkansas.

Rock Region Metro

The Cities of Little Rock, North Little Rock, Maumelle, and Sherwood, and Pulaski County entered into an agreement dated October 9, 2018, in accordance with Ark. Code Ann. § 14-334-101. The purpose of this agreement is to continue a public transit system within the boundaries of Pulaski County that will efficiently serve the citizens of the governmental entities that are a party to this agreement. All members of the Transit Authority will be required to make annual funding appropriations to the Transit Authority for purposes of its operation in such amounts as shall be determined annually by the Board. The Board of Directors shall consist of five directors for the City of Little Rock, three directors for the City of North Little Rock, one each for the Cities of Maumelle and Sherwood, and two directors from Pulaski County. The County paid \$1,168,669 to Rock Region Metro in 2022. Separate financial statements of Rock Region Metro are available at 901 Maple Street, North Little Rock, Arkansas.

NOTE 13: Interlocal Agreement

Pulaski County Regional Crisis Stabilization Unit

The Counties of Pulaski, Saline, Faulkner, Garland, Grant, Lonoke, Perry, and Jefferson and the Cities of Little Rock, North Little Rock, Sherwood, Jacksonville, and Maumelle entered into an agreement for the purpose of establishing and funding the operations of the Pulaski County Regional Crisis Stabilization Unit (PCRCSU). The Counties and Cities desire to enter into a contractual agreement whereby County and City funds are made available to Pulaski County to assist in the maintenance and operations of the PCRCSU. To help defray maintenance and operation costs of the PCRCSU the Counties and Cities agree to pay \$50 per day, up to the length of stay, for each individual they deliver for treatment. The Pulaski County Judge shall review the reimbursement amount annually and send notice of modifications by November 1 of each year. Pulaski County shall send an itemized bill to each County and City by the tenth day of each month. The PCRCSU began taking patients in September 2018. In 2022, Pulaski County received no payments from participating entities.

The County has contracted with the University of Arkansas for Medical Science (UAMS) to provide medical services to the PCRCSU. The County paid UAMS \$991,833 in 2022.

NOTE 14: Risk Management

The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; and natural disasters. These risks are covered by commercial insurance purchased from independent third parties and participation in a public entity risk pool. The amount of settlements, if any, has not exceeded the insurance coverage for each of the past three years. There were no significant reductions in insurance coverage in the major categories of risk from coverage in the prior year.

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

NOTE 14: Risk Management (Continued)

The County participates in the Association of Arkansas Counties Program (public entity risk pools) for coverage in the following areas:

Workers' Compensation - This program provides statutory benefits for losses incurred by County officials, employees, and volunteer fire fighters while performing work for the County. Rates for counties participating in this program are revised annually based on the cost experience of the particular county or group as determined by the Workers' Compensation Commission.

Property Program – This program is a blanket policy with coverage up to \$1,100,000,000 for any one loss with a \$1,000 deductible. The County shall pay into the program each year a charge established by the Risk Management Fund Board for covered county property.

Vehicle Program

- A. Liability - This program may pay all sums the County legally must pay as damages because of bodily injury, death, or property damage to which this agreement applies involving a covered county vehicle and for which the County is liable. The limit of payment by the program is \$25,000 for bodily injury per person, \$50,000 for bodily injury per accident, and \$25,000 for property damage per accident. The County shall pay into the program each year a charge established annually by the Risk Management Fund Board for covered county vehicles owned or leased by the County.
- B. Physical Damage - This program covers vehicles (excluding mobile equipment) which are the property of the participating county. Property is valued at the full cost to repair or replace the property after deduction for depreciation. Loss amounts payable will be reduced by the deductible amount of \$500 per occurrence. The County agrees to pay into the program each year a service charge established annually by the Risk Management Fund Board for covered property.

General Liability Program - The program shall provide legal defense in civil rights suits against the county government of a participating county and pay judgments imposed on County officials and employees and the county government and county-formed boards and commissions. Coverage is limited to \$350,000 per case with an annual aggregate of \$500,000. The County agrees to pay into the program each year a rate established by the Risk Management Fund Board.

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

NOTE 15: Arkansas Public Employees Retirement System

Plan Description

The County contributes to the Arkansas Public Employees Retirement System (APERS), a cost-sharing multiple-employer defined benefit pension plan. APERS, administered by a Board of Trustees, provides retirement and disability benefits, annual cost-of-living adjustments, and death benefits to plan members and beneficiaries. Benefit provisions are established by State law and can be amended only by the Arkansas General Assembly. The Arkansas Public Employees Retirement System issues a publicly available financial report that includes financial statements and required supplementary information for APERS. That report may be obtained by writing to Arkansas Public Employees Retirement System, 124 W. Capitol, Suite 400, Little Rock, Arkansas 72201, by calling 1-800-682-7377, or on their website www.apers.org.

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

NOTE 15: Arkansas Public Employees Retirement System (Continued)

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 \$8,020,502.

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 \$67,533,463.

NOTE 16: Corona Virus (COVID-19)

On March 11, 2020, the Governor of Arkansas issued Executive Order 20-03 declaring an emergency and ordered Arkansas Department of Health to take action to prevent the spread of coronavirus disease 2019 (COVID-19). In 2021, the County was awarded \$76,124,117 in federal aid from the American Rescue Plan Act of 2021, and as of the report date, \$76,124,117 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 and 2023, the County received funds in the amount of \$50,000 and \$50,000, respectively. The extent of the impact of COVID-19 on financial statements for future reporting periods remains uncertain.

NOTE 17: Employee Self-Insured Benefit Plan

The County participates in an Employee Self-Insured Benefit Plan administered by United Healthcare. The County is required to maintain a benefit plan account which will be sufficient at all times to fund plan benefits and plan related expenses. Insurance premiums collected represent county payments for employees' health insurance, payroll deductions for employee and dependent coverage, and cobra payments received. As of December 31, 2022, the balance in this account was \$1,274,217 and is reflected in the financial statements as part of the General Fund's restricted fund balance.

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

Schedule 1

SPECIAL REVENUE FUNDS								
	Treasurer's Automation	Collector's Automation	Circuit Court Automation	District Court Automation	Assessor's Amendment no. 79	County Recorder's Cost	Central Arkansas Library	Reappraisal Cost
ASSETS								
Cash and cash equivalents	\$ 3,508,820	\$ 4,027,600	\$ 98,124	\$ 282,927	\$ 831,255	\$ 4,932,722		\$ 417,585
Accounts receivable	100,972	404,425	1,093	4,114		176,149	\$ 100,694	103,314
Interfund receivables								
TOTAL ASSETS	\$ 3,609,792	\$ 4,432,025	\$ 99,217	\$ 287,041	\$ 831,255	\$ 5,108,871	\$ 100,694	\$ 520,899
LIABILITIES AND FUND BALANCES								
Liabilities:								
Accounts payable	\$ 2,964	\$ 19,043				\$ 49,473		\$ 21,800
Interfund payables								
Settlements pending								
Total Liabilities	2,964	19,043				49,473		21,800
Fund Balances:								
Restricted	3,606,828	4,412,982	\$ 99,217	\$ 287,041	\$ 831,255	5,059,398	\$ 100,694	499,099
Unassigned								
Total Fund Balances	3,606,828	4,412,982	99,217	287,041	831,255	5,059,398	100,694	499,099
TOTAL LIABILITIES AND FUND BALANCES	\$ 3,609,792	\$ 4,432,025	\$ 99,217	\$ 287,041	\$ 831,255	\$ 5,108,871	\$ 100,694	\$ 520,899

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

Schedule 1

SPECIAL REVENUE FUNDS								
	Child Support Collection Cost	Communication Facility	Drug Control	Regional Detention Act 117	Boating Safety	Emergency 911	District Court Probation	Youth Accident Prevention Program (YAPP) Court Cost
ASSETS								
Cash and cash equivalents	\$ 76,661	\$ 2,014,221	\$ 205,094	\$ 166,607	\$ 69,902	\$ 2,806,286	\$ 26,695	
Accounts receivable	5,623	108,041		3,330		92,821	49	\$ 728
Interfund receivables								
TOTAL ASSETS	\$ 82,284	\$ 2,122,262	\$ 205,094	\$ 169,937	\$ 69,902	\$ 2,899,107	\$ 8,292	\$ 728
LIABILITIES AND FUND BALANCES								
Liabilities:								
Accounts payable		\$ 62,706				\$ 80		
Interfund payables		5,936						
Settlements pending								
Total Liabilities		68,642				80		
Fund Balances:								
Restricted	\$ 82,284	2,053,620	\$ 205,094	\$ 169,937	\$ 69,902	2,899,027	\$ 8,292	\$ 728
Unassigned								
Total Fund Balances	82,284	2,053,620	205,094	169,937	69,902	2,899,027	8,292	728
TOTAL LIABILITIES AND FUND BALANCES	\$ 82,284	\$ 2,122,262	\$ 205,094	\$ 169,937	\$ 69,902	\$ 2,899,107	\$ 8,292	\$ 728

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

Schedule 1

	SPECIAL REVENUE FUNDS								
	Circuit Clerk Commissioner's Fee	Assessor's Late Assessment Fee	Vending Machine Commission	Drug Seizure Federal	Regional Detention Act 1188	Public Safety Reserve	Sheriff's Internal Revenue Service Seizure	District Court Cost	Circuit Court Collection Cost
ASSETS									
Cash and cash equivalents	\$ 87,560	\$ 131,988		\$ 86,856	\$ 1,332,391	\$ 37,138	\$ 418,505		\$ 353,339
Accounts receivable	1,268	13	\$ 443		50,193			\$ 2,843	2,185
Interfund receivables									
TOTAL ASSETS	<u>\$ 88,828</u>	<u>\$ 132,001</u>	<u>\$ 443</u>	<u>\$ 86,856</u>	<u>\$ 1,382,584</u>	<u>\$ 37,138</u>	<u>\$ 418,505</u>	<u>\$ 2,843</u>	<u>\$ 355,524</u>
LIABILITIES AND FUND BALANCES									
Liabilities:									
Accounts payable									
Interfund payables									
Settlements pending									
Total Liabilities									
Fund Balances:									
Restricted	\$ 88,828	\$ 132,001	\$ 443	\$ 86,856	\$ 1,382,584	\$ 37,138	\$ 418,505	\$ 2,843	\$ 355,524
Unassigned									
Total Fund Balances	<u>88,828</u>	<u>132,001</u>	<u>443</u>	<u>86,856</u>	<u>1,382,584</u>	<u>37,138</u>	<u>418,505</u>	<u>2,843</u>	<u>355,524</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 88,828</u>	<u>\$ 132,001</u>	<u>\$ 443</u>	<u>\$ 86,856</u>	<u>\$ 1,382,584</u>	<u>\$ 37,138</u>	<u>\$ 418,505</u>	<u>\$ 2,843</u>	<u>\$ 355,524</u>

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

Schedule 1

SPECIAL REVENUE FUNDS							
	Spay Neuter	Crisis Stabilization Unit	Section 8 Housing	Housing Family Self Sufficiency (FSS) Escrow	Brownfields	Juvenile Detention Facilities	State Court Appointed Special Advocate (CASA) Program
ASSETS							
Cash and cash equivalents	\$ 324,822	\$ 219,168	\$ 899,040	\$ 20,712	\$ 2,375,073	\$ (5,368)	\$ 58,157
Accounts receivable	2,784	90,167			5,581		
Interfund receivables							
TOTAL ASSETS	\$ 327,606	\$ 309,335	\$ 899,040	\$ 20,712	\$ 2,380,654	\$ (5,368)	\$ 58,157
LIABILITIES AND FUND BALANCES							
Liabilities:							
Accounts payable	\$ 3,515	\$ 90,167	\$ 1,683		\$ 229,001	\$ 1,760	
Interfund payables							
Settlements pending							
Total Liabilities	3,515	90,167	1,683		229,001	1,760	
Fund Balances:							
Restricted	324,091	219,168	897,357	\$ 20,712	2,151,653		\$ 58,157
Unassigned						(7,128)	
Total Fund Balances	324,091	219,168	897,357	20,712	2,151,653	(7,128)	58,157
TOTAL LIABILITIES AND FUND BALANCES	\$ 327,606	\$ 309,335	\$ 899,040	\$ 20,712	\$ 2,380,654	\$ (5,368)	\$ 58,157

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

Schedule 1

	SPECIAL REVENUE FUNDS							
	District Court Driving While Intoxicated (DWI) Court Training	Youth Services Fleet Maintenance	Homeland Security Grant Programs	Sweet Home/Higgins Wastewater	College Station Sports Complex	Emergency Management 911 Public Safety Answering Point (PSAP) 2014	Family Self Sufficiency Grants	Emergency Solutions Grant
ASSETS								
Cash and cash equivalents	\$ (3,080)	\$ 1,249	\$ 73,690	\$ 1,700	\$ 9,194	\$ 1,989	\$ (20,483)	\$ (28,662)
Accounts receivable								39,380
Interfund receivables								
TOTAL ASSETS	<u>\$ (3,080)</u>	<u>\$ 1,249</u>	<u>\$ 73,690</u>	<u>\$ 1,700</u>	<u>\$ 9,194</u>	<u>\$ 1,989</u>	<u>\$ (20,483)</u>	<u>\$ 10,718</u>
LIABILITIES AND FUND BALANCES								
Liabilities:								
Accounts payable			\$ 1,941					\$ 93
Interfund payables								
Settlements pending								
Total Liabilities			<u>1,941</u>					<u>93</u>
Fund Balances:								
Restricted		\$ 1,249	71,749	\$ 1,700	\$ 9,194	\$ 1,989		10,625
Unassigned	<u>\$ (3,080)</u>	<u></u>	<u></u>	<u></u>	<u></u>	<u></u>	<u>\$ (20,483)</u>	<u></u>
Total Fund Balances	<u>(3,080)</u>	<u>1,249</u>	<u>71,749</u>	<u>1,700</u>	<u>9,194</u>	<u>1,989</u>	<u>(20,483)</u>	<u>10,625</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ (3,080)</u>	<u>\$ 1,249</u>	<u>\$ 73,690</u>	<u>\$ 1,700</u>	<u>\$ 9,194</u>	<u>\$ 1,989</u>	<u>\$ (20,483)</u>	<u>\$ 10,718</u>

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

Schedule 1

	SPECIAL REVENUE FUNDS							
	Home Investment Partnerships Program	Communication Facility and Equipment	Title II Grant Vision Leadership Program	Housing Opportunities for Person with AIDS (HOPWA)	Homeless Management Information Systems	Shelter Plus Consolidated Portage	Opioid Abuse Site Based Program	Combat COVID- 19
ASSETS								
Cash and cash equivalents	\$ (24,140)	\$ 226,921	\$ (118)	\$ (108,526)	\$ 5,827	\$ 365,962	\$ (25,089)	\$ (4,745)
Accounts receivable	23,966	4,502		71,137	84,290	70,543	24,399	4,745
Interfund receivables		5,936						
TOTAL ASSETS	<u>\$ (174)</u>	<u>\$ 237,359</u>	<u>\$ (118)</u>	<u>\$ (37,389)</u>	<u>\$ 90,117</u>	<u>\$ 436,505</u>	<u>\$ (690)</u>	<u>\$ 0</u>
LIABILITIES AND FUND BALANCES								
Liabilities:								
Accounts payable	\$ 92			\$ 803	\$ 46	\$ 2,091	\$ 2,299	
Interfund payables								
Settlements pending								
Total Liabilities	<u>92</u>			<u>803</u>	<u>46</u>	<u>2,091</u>	<u>2,299</u>	
Fund Balances:								
Restricted		\$ 237,359			90,071	434,414		
Unassigned	(266)		\$ (118)	(38,192)			(2,989)	
Total Fund Balances	<u>(266)</u>	<u>237,359</u>	<u>(118)</u>	<u>(38,192)</u>	<u>90,071</u>	<u>434,414</u>	<u>(2,989)</u>	
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ (174)</u>	<u>\$ 237,359</u>	<u>\$ (118)</u>	<u>\$ (37,389)</u>	<u>\$ 90,117</u>	<u>\$ 436,505</u>	<u>\$ (690)</u>	<u>\$ 0</u>

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

Schedule 1

	SPECIAL REVENUE FUNDS							
	American Rescue Plan Act	Prison Rape Elimination Act (PREA) Targeted Implementation Planning and Support (TIPS) Grant	Court Accountability Grant	8th Division Juvenile Officer Grant	10th Division Juvenile Officer Grant	Domestic Violence Survivors Program	Community Development Block Grant	Emergency Rental Assistance
ASSETS								
Cash and cash equivalents	\$ 16,612,848	\$ (51,148)	\$ (803)	\$ 17,358	\$ 89,963	\$ (1,047) 88	\$ 296	\$ 1,566,212
Accounts receivable								
Interfund receivables								
TOTAL ASSETS	<u>\$ 16,612,848</u>	<u>\$ (51,148)</u>	<u>\$ (803)</u>	<u>\$ 17,358</u>	<u>\$ 89,963</u>	<u>\$ (959)</u>	<u>\$ 296</u>	<u>\$ 1,566,212</u>
LIABILITIES AND FUND BALANCES								
Liabilities:								
Accounts payable	\$ 148,280				\$ 69	\$ 44		
Interfund payables								
Settlements pending								
Total Liabilities	<u>148,280</u>				<u>69</u>	<u>44</u>		
Fund Balances:								
Restricted	16,464,568			\$ 17,358	89,894		\$ 296	\$ 1,566,212
Unassigned		\$ (51,148)	\$ (803)			(1,003)		
Total Fund Balances	<u>16,464,568</u>	<u>(51,148)</u>	<u>(803)</u>	<u>17,358</u>	<u>89,894</u>	<u>(1,003)</u>	<u>296</u>	<u>1,566,212</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 16,612,848</u>	<u>\$ (51,148)</u>	<u>\$ (803)</u>	<u>\$ 17,358</u>	<u>\$ 89,963</u>	<u>\$ (959)</u>	<u>\$ 296</u>	<u>\$ 1,566,212</u>

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

Schedule 1

SPECIAL REVENUE FUNDS

	Junior Deputy Grant	Edward Byrne Justice Assistant Grant	ARP ESSER III Afterschool Grant	Champions for Oral Health Grant	AOC DWI/Sobriety Court Grant	JDC Supply Chain Assistance Grant	PCSO Supply Chain Assistance Grant	Adult Drug Court Grant
ASSETS								
Cash and cash equivalents	\$ (11,528)	\$ 27,496	\$ (28,908)	\$ 91	\$ 2,631	\$ 5,000	\$ 5,000	\$ (4,878)
Accounts receivable	11,528		25,243					
Interfund receivables								
TOTAL ASSETS	\$ 0	\$ 27,496	\$ (3,665)	\$ 91	\$ 2,631	\$ 5,000	\$ 5,000	\$ (4,878)
LIABILITIES AND FUND BALANCES								
Liabilities:								
Accounts payable								
Interfund payables								
Settlements pending								
Total Liabilities								
Fund Balances:								
Restricted		\$ 27,496		\$ 91	\$ 2,631	\$ 5,000	\$ 5,000	
Unassigned			\$ (3,665)					\$ (4,878)
Total Fund Balances		27,496	(3,665)	91	2,631	5,000	5,000	(4,878)
TOTAL LIABILITIES AND FUND BALANCES	\$ 0	\$ 27,496	\$ (3,665)	\$ 91	\$ 2,631	\$ 5,000	\$ 5,000	\$ (4,878)

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

Schedule 1

	ENTERPRISE FUND	CUSTODIAL FUNDS					
	Sanitation	Treasurer's Accounts	Collector's Accounts	Sheriff's Accounts	County / Circuit Clerk's Accounts	District Court Accounts	Totals
ASSETS							
Cash and cash equivalents	\$ 4,401,905	\$ 19,966,652	\$ 5,564,366	\$ 443,010	\$ 8,382,173	\$ 135,330	\$ 83,398,144
Accounts receivable	978,684						2,603,627
Interfund receivables							5,936
TOTAL ASSETS	\$ 5,380,589	\$ 19,966,652	\$ 5,564,366	\$ 443,010	\$ 8,382,173	\$ 135,330	\$ 86,007,707
LIABILITIES AND FUND BALANCES							
Liabilities:							
Accounts payable	\$ 423,094						\$ 1,061,044
Interfund payables							5,936
Settlements pending		\$ 19,966,652	\$ 5,564,366	\$ 443,010	\$ 8,382,173	\$ 135,330	34,491,531
Total Liabilities	423,094	19,966,652	5,564,366	443,010	8,382,173	135,330	35,558,511
Fund Balances:							
Restricted	4,957,495						50,582,949
Unassigned							(133,753)
Total Fund Balances	4,957,495						50,449,196
TOTAL LIABILITIES AND FUND BALANCES	\$ 5,380,589	\$ 19,966,652	\$ 5,564,366	\$ 443,010	\$ 8,382,173	\$ 135,330	\$ 86,007,707

PULASKI COUNTY, ARKANSAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - OTHER FUNDS IN THE AGGREGATE -
REGULATORY BASIS
FOR THE YEAR ENDED DECEMBER 31, 2022

Schedule 2

	SPECIAL REVENUE FUNDS								
	Treasurer's Automation	Collector's Automation	Circuit Court Automation	District Court Automation	Assessor's Amendment no. 79	County Recorder's Cost	Central Arkansas Library	Reappraisal Cost	Child Support Collection Cost
REVENUES									
State aid					\$ 126,764		\$ 266,794	\$ 1,224,749	
Federal aid									
Property taxes							2,476,233		
Fines, forfeitures, and costs			\$ 18,097	\$ 45,716					
Interest	\$ 24,761	\$ 28,794				\$ 50,776	2,238		
Officers' fees						2,580,274			\$ 5,623
Jail fees									
911 fees									
Sanitation fees									
Treasurer's commission	100,972								
Collector's commission		404,425							
Other						1,637			
TOTAL REVENUES	125,733	433,219	18,097	45,716	126,764	2,632,687	2,745,265	1,224,749	5,623
Less: Treasurer's commission							7,174		
NET REVENUES	125,733	433,219	18,097	45,716	126,764	2,632,687	2,738,091	1,224,749	5,623
EXPENDITURES									
Current:									
General government	74,640	1,360,906			100,000	2,037,644		1,084,071	
Law enforcement			15,262						
Public safety									
Sanitation									
Health									
Social services									
TOTAL EXPENDITURES	74,640	1,360,906	15,262		100,000	2,037,644		1,084,071	
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	51,093	(927,687)	2,835	45,716	26,764	595,043	2,738,091	140,678	5,623
OTHER FINANCING SOURCES (USES)									
Transfers in									
Transfers out									
Property taxes remitted to Central Arkansas Library System							(2,727,358)		
TOTAL OTHER FINANCING SOURCES (USES)							(2,727,358)		
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	51,093	(927,687)	2,835	45,716	26,764	595,043	10,733	140,678	5,623
FUND BALANCES - JANUARY 1	3,555,735	5,340,669	96,382	241,325	804,491	4,464,355	89,961	358,421	76,661
FUND BALANCES - DECEMBER 31	\$ 3,606,828	\$ 4,412,982	\$ 99,217	\$ 287,041	\$ 831,255	\$ 5,059,398	\$ 100,694	\$ 499,099	\$ 82,284

PULASKI COUNTY, ARKANSAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - OTHER FUNDS IN THE AGGREGATE -
REGULATORY BASIS
FOR THE YEAR ENDED DECEMBER 31, 2022

Schedule 2

	SPECIAL REVENUE FUNDS								
	Communication Facility	Drug Control	Regional Detention Act 117	Boating Safety	Emergency 911	District Court Probation	Child Passenger Protection	Youth Accident Prevention Program (YAPP) Court Cost	Circuit Clerk Commissioner's Fee
REVENUES									
State aid				\$ 16,761					
Federal aid									
Property taxes									
Fines, forfeitures, and costs		\$ 16,972					\$ 1,319	\$ 8,251	
Interest	\$ 11,624	1,074							
Officers' fees						\$ 112,037			\$ 21,836
Jail fees	820,544		\$ 30,213						
911 fees					\$ 1,569,098				
Sanitation fees									
Treasurer's commission									
Collector's commission									
Other									
TOTAL REVENUES	832,168	18,046	30,213	16,761	1,569,098	112,037	1,319	8,251	21,836
Less: Treasurer's commission						303		22	163
NET REVENUES	832,168	18,046	30,213	16,761	1,569,098	111,734	1,319	8,229	21,673
EXPENDITURES									
Current:									
General government									
Law enforcement	896,706	17,389	2,915	6,689		113,234		8,199	
Public safety					1,021,776				
Sanitation									
Health									
Social services									
TOTAL EXPENDITURES	896,706	17,389	2,915	6,689	1,021,776	113,234		8,199	
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(64,538)	657	27,298	10,072	547,322	(1,500)	1,319	30	21,673
OTHER FINANCING SOURCES (USES)									
Transfers in									
Transfers out									
Property taxes remitted to Central Arkansas Library System									
TOTAL OTHER FINANCING SOURCES (USES)									
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	(64,538)	657	27,298	10,072	547,322	(1,500)	1,319	30	21,673
FUND BALANCES - JANUARY 1	2,118,158	204,437	142,639	59,830	2,351,705	9,792	25,425	698	67,155
FUND BALANCES - DECEMBER 31	\$ 2,053,620	\$ 205,094	\$ 169,937	\$ 69,902	\$ 2,899,027	\$ 8,292	\$ 26,744	\$ 728	\$ 88,828

PULASKI COUNTY, ARKANSAS
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - OTHER FUNDS IN THE AGGREGATE -
 REGULATORY BASIS
 FOR THE YEAR ENDED DECEMBER 31, 2022

Schedule 2

	SPECIAL REVENUE FUNDS								
	Assessor's Late Assessment Fee	Vending Machine Commission	Drug Seizure Federal	Regional Detention Act 1188	Public Safety Reserve	Sheriff's Internal Revenue Service Seizure	District Court Cost	Circuit Court Collection Cost	Spay Neuter
REVENUES									
State aid									
Federal aid									
Property taxes	\$ 25,559								\$ 93,670
Fines, forfeitures, and costs				\$ 521,552			\$ 26,210	\$ 35,940	
Interest	13		\$ 476		\$ 194	\$ 5,386			80
Officers' fees									
Jail fees									
911 fees									
Sanitation fees									
Treasurer's commission									
Collector's commission									
Other		\$ 23,911							4,631
TOTAL REVENUES	25,572	23,911	476	521,552	194	5,386	26,210	35,940	98,381
Less: Treasurer's commission		68					69		153
NET REVENUES	25,572	23,843	476	521,552	194	5,386	26,141	35,940	98,228
EXPENDITURES									
Current:									
General government		25,949							151,145
Law enforcement			73,322	1,036,319			26,130		
Public safety									
Sanitation									
Health									
Social services									
TOTAL EXPENDITURES		25,949	73,322	1,036,319			26,130		151,145
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	25,572	(2,106)	(72,846)	(514,767)	194	5,386	11	35,940	(52,917)
OTHER FINANCING SOURCES (USES)									
Transfers in									
Transfers out									
Property taxes remitted to Central Arkansas Library System									
TOTAL OTHER FINANCING SOURCES (USES)									
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	25,572	(2,106)	(72,846)	(514,767)	194	5,386	11	35,940	(52,917)
FUND BALANCES - JANUARY 1	106,429	2,549	159,702	1,897,351	36,944	413,119	2,832	319,584	377,008
FUND BALANCES - DECEMBER 31	\$ 132,001	\$ 443	\$ 86,856	\$ 1,382,584	\$ 37,138	\$ 418,505	\$ 2,843	\$ 355,524	\$ 324,091

PULASKI COUNTY, ARKANSAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - OTHER FUNDS IN THE AGGREGATE -
REGULATORY BASIS
FOR THE YEAR ENDED DECEMBER 31, 2022

Schedule 2

	SPECIAL REVENUE FUNDS								
	Crisis Stabilization Unit	Section 8 Housing	Housing Family Self Sufficiency (FSS) Escrow	Brownfields	Juvenile Detention Facilities	Court Improvement Team Grant	State Court Appointed Special Advocate (CASA) Program	District Court Driving While Intoxicated (DWI) Court Training	Youth Services Fleet Maintenance
REVENUES									
State aid							\$ 130,000	\$ 4,944	
Federal aid		\$ 2,451,551		\$ 249,785					
Property taxes									
Fines, forfeitures, and costs									
Interest		8,953	\$ 177	14,140					
Officers' fees									
Jail fees									
911 fees									
Sanitation fees									
Treasurer's commission									
Collector's commission									
Other	\$ 1,081,999	6,842		569,979					
TOTAL REVENUES	1,081,999	2,467,346	177	833,904			130,000	4,944	
Less: Treasurer's commission									
NET REVENUES	1,081,999	2,467,346	177	833,904			130,000	4,944	
EXPENDITURES									
Current:									
General government									
Law enforcement					\$ 37,153	\$ 564	104,449	7,761	
Public safety				487,394					
Sanitation									
Health	921,661								
Social services		2,390,163	12,706						
TOTAL EXPENDITURES	921,661	2,390,163	12,706	487,394	37,153	564	104,449	7,761	
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	160,338	77,183	(12,529)	346,510	(37,153)	(564)	25,551	(2,817)	
OTHER FINANCING SOURCES (USES)									
Transfers in				387					
Transfers out									
Property taxes remitted to Central Arkansas Library System									
TOTAL OTHER FINANCING SOURCES (USES)				387					
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	160,338	77,183	(12,529)	346,897	(37,153)	(564)	25,551	(2,817)	
FUND BALANCES - JANUARY 1	58,830	820,174	33,241	1,804,756	30,025	1,120	32,606	(263)	\$ 1,249
FUND BALANCES - DECEMBER 31	\$ 219,168	\$ 897,357	\$ 20,712	\$ 2,151,653	\$ (7,128)	\$ 556	\$ 58,157	\$ (3,080)	\$ 1,249

PULASKI COUNTY, ARKANSAS
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - OTHER FUNDS IN THE AGGREGATE -
 REGULATORY BASIS
 FOR THE YEAR ENDED DECEMBER 31, 2022

Schedule 2

	SPECIAL REVENUE FUNDS								
	Homeland Security Grant Programs	Sweet Home/Higgins Wastewater	Community Center/Park Grants	College Station Sports Complex	Emergency Management 911 Public Safety Answering Point (PSAP) 2014	Families in Need Grant	Out of School Neighborhood Based Program	State Farm Good Neighbor Citizen Grant 2017	Youth Services Positive Prevention Program
REVENUES									
State aid									
Federal aid	\$ 444,184								
Property taxes									
Fines, forfeitures, and costs									
Interest									
Officers' fees									
Jail fees									
911 fees					\$ 12,000				
Sanitation fees									
Treasurer's commission									
Collector's commission									
Other									
TOTAL REVENUES	444,184				12,000				
Less: Treasurer's commission									
NET REVENUES	444,184				12,000				
EXPENDITURES									
Current:									
General government									
Law enforcement									
Public safety	440,382				12,000				
Sanitation									
Health									
Social services									
TOTAL EXPENDITURES	440,382				12,000				
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	3,802								
OTHER FINANCING SOURCES (USES)									
Transfers in						\$ 789,482			
Transfers out	(711)		\$ (20,250)				\$ (3,035)	\$ (6)	\$ (2,214)
Property taxes remitted to Central Arkansas Library System									
TOTAL OTHER FINANCING SOURCES (USES)	(711)		(20,250)			789,482	(3,035)	(6)	(2,214)
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	3,091		(20,250)			789,482	(3,035)	(6)	(2,214)
FUND BALANCES - JANUARY 1	68,658	\$ 1,700	20,250	\$ 9,194	1,989	(789,482)	3,035	6	2,214
FUND BALANCES - DECEMBER 31	\$ 71,749	\$ 1,700	\$ 0	\$ 9,194	\$ 1,989	\$ 0	\$ 0	\$ 0	\$ 0

PULASKI COUNTY, ARKANSAS
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - OTHER FUNDS IN THE AGGREGATE -
 REGULATORY BASIS
 FOR THE YEAR ENDED DECEMBER 31, 2022

Schedule 2

	SPECIAL REVENUE FUNDS								
	Champions of Youth Program (Donations) 2017	Family Self Sufficiency Grants	Emergency Solutions Grant	Home Investment Partnerships Program	Tenant Based Rental Assistance - Jericho Grant	Communication Facility and Equipment	Title II Grant Vision Leadership Program	Housing Opportunities for Person with AIDS (HOPWA)	Homeless Management Information Systems
REVENUES									
State aid			\$ 230,315				\$ 9,795		\$ 75,515
Federal aid		\$ 25,182		\$ 99,563					139,623
Property taxes									
Fines, forfeitures, and costs									
Interest		1,001				\$ 10			
Officers' fees						63,874			
Jail fees									
911 fees									
Sanitation fees									
Treasurer's commission									
Collector's commission									
Other								\$ 310,403	6,810
TOTAL REVENUES		26,183	230,315	99,563		63,884	9,795	310,403	221,948
Less: Treasurer's commission									
NET REVENUES		26,183	230,315	99,563		63,884	9,795	310,403	221,948
EXPENDITURES									
Current:									
General government									
Law enforcement						70			
Public safety									
Sanitation									
Health									
Social services		20,534	197,384	164,447			9,196	327,781	165,878
TOTAL EXPENDITURES		20,534	197,384	164,447		70	9,196	327,781	165,878
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES		5,649	32,931	(64,884)		63,814	599	(17,378)	56,070
OTHER FINANCING SOURCES (USES)									
Transfers in									
Transfers out	\$ (3,607)				\$ (1,256)				
Property taxes remitted to Central Arkansas Library System									
TOTAL OTHER FINANCING SOURCES (USES)	(3,607)				(1,256)				
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	(3,607)	5,649	32,931	(64,884)	(1,256)	63,814	599	(17,378)	56,070
FUND BALANCES - JANUARY 1	3,607	(26,132)	(22,306)	64,618	1,256	173,545	(717)	(20,814)	34,001
FUND BALANCES - DECEMBER 31	\$ 0	\$ (20,483)	\$ 10,625	\$ (266)	\$ 0	\$ 237,359	\$ (118)	\$ (38,192)	\$ 90,071

PULASKI COUNTY, ARKANSAS
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - OTHER FUNDS IN THE AGGREGATE -
 REGULATORY BASIS
 FOR THE YEAR ENDED DECEMBER 31, 2022

Schedule 2

	SPECIAL REVENUE FUNDS								
	Shelter Plus Consolidated Portage	Housing Case/Outreach Department	Opioid Abuse Site Based Program	Combat COVID- 19	Peers Achieving Collaborative Training (PACT) Peer Specialist	American Rescue Plan Act	Prison Rape Elimination Act (PREA) Targeted Implementation Planning and Support (TIPS) Grant	Court Accountability Grant	8th Division Juvenile Officer Grant
REVENUES									
State aid									\$ 31,329
Federal aid	\$ 2,211,556		\$ 134,809	\$ 8,541		\$ 38,062,059			
Property taxes									
Fines, forfeitures, and costs									
Interest	3,450								
Officers' fees									
Jail fees									
911 fees									
Sanitation fees									
Treasurer's commission									
Collector's commission									
Other	10,593					3,300			
TOTAL REVENUES	2,225,599		134,809	8,541		38,065,359			31,329
Less: Treasurer's commission									
NET REVENUES	2,225,599		134,809	8,541		38,065,359			31,329
EXPENDITURES									
Current:									
General government						18,722,949			
Law enforcement			139,444	8,541		18,266,099	\$ 46,131		21,471
Public safety									
Sanitation									
Health						250			
Social services	2,127,195					3,249			
TOTAL EXPENDITURES	2,127,195		139,444	8,541		36,992,547	46,131		21,471
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	98,404		(4,635)			1,072,812	(46,131)		9,858
OTHER FINANCING SOURCES (USES)									
Transfers in		\$ 1,671							
Transfers out					\$ (352)				
Property taxes remitted to Central Arkansas Library System									
TOTAL OTHER FINANCING SOURCES (USES)		1,671			(352)				
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	98,404	1,671	(4,635)		(352)	1,072,812	(46,131)		9,858
FUND BALANCES - JANUARY 1	336,010	(1,671)	1,646		352	15,391,756	(5,017)	\$ (803)	7,500
FUND BALANCES - DECEMBER 31	\$ 434,414	\$ 0	\$ (2,989)	\$ 0	\$ 0	\$ 16,464,568	\$ (51,148)	\$ (803)	\$ 17,358

PULASKI COUNTY, ARKANSAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - OTHER FUNDS IN THE AGGREGATE -
REGULATORY BASIS
FOR THE YEAR ENDED DECEMBER 31, 2022

Schedule 2

	SPECIAL REVENUE FUNUDS								
	10th Division Juvenile Officer Grant	Domestic Violence Survivors Program	Project Safe Neighborhood	Community Development Block Grant	Rural Broadband ID Trust Grant	Emergency Rental Assistance	Junior Deputy Grant	Edward Byrne Justice Assistant Grant	ARP ESSER III Afterschool Grant
REVENUES									
State aid	\$ 94,248		\$ 18						
Federal aid		\$ 94,630					\$ 153,059	\$ 27,496	\$ 98,365
Property taxes									
Fines, forfeitures, and costs									
Interest									
Officers' fees									
Jail fees									
911 fees									
Sanitation fees									
Treasurer's commission									
Collector's commission									
Other						\$ 1,019			
TOTAL REVENUES	94,248	94,630	18			1,019	153,059	27,496	98,365
Less: Treasurer's commission									
NET REVENUES	94,248	94,630	18			1,019	153,059	27,496	98,365
EXPENDITURES									
Current:									
General government									
Law enforcement	10,419						153,059		
Public safety									
Sanitation									
Health									
Social services		96,398		\$ 464	\$ 9,965	2,438			102,030
TOTAL EXPENDITURES	10,419	96,398		464	9,965	2,438	153,059		102,030
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	83,829	(1,768)	18	(464)	(9,965)	(1,419)		27,496	(3,665)
OTHER FINANCING SOURCES (USES)									
Transfers in									
Transfers out									
Property taxes remitted to Central Arkansas Library System									
TOTAL OTHER FINANCING SOURCES (USES)									
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	83,829	(1,768)	18	(464)	(9,965)	(1,419)		27,496	(3,665)
FUND BALANCES - JANUARY 1	6,065	765	(18)	760	9,965	1,567,631			
FUND BALANCES - DECEMBER 31	\$ 89,894	\$ (1,003)	\$ 0	\$ 296	\$ 0	\$ 1,566,212	\$ 0	\$ 27,496	\$ (3,665)

PULASKI COUNTY, ARKANSAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - OTHER FUNDS IN THE AGGREGATE -
REGULATORY BASIS
FOR THE YEAR ENDED DECEMBER 31, 2022

Schedule 2

	SPECIAL REVENUE FUNDS					ENTERPRISE FUND	
	Champions for Oral Health Grant	AOC DWI/Sobriety Court Grant	JDC Supply Chain Assistance Grant	PCSO Supply Chain Assistance Grant	Adult Drug Court Grant	Sanitation	Totals
REVENUES							
State aid		\$ 2,685	\$ 5,000	\$ 5,000	\$ 67		\$ 2,223,984
Federal aid					46,734		44,247,137
Property taxes						\$ 191,309	2,786,771
Fines, forfeitures, and costs							674,057
Interest						119	153,266
Officers' fees							2,783,644
Jail fees							850,757
911 fees							1,581,098
Sanitation fees						5,412,250	5,412,250
Treasurer's commission							100,972
Collector's commission							404,425
Other	\$ 12,000					6,652	2,039,776
TOTAL REVENUES	12,000	2,685	5,000	5,000	46,801	5,610,330	63,258,137
Less: Treasurer's commission						14,092	22,044
NET REVENUES	12,000	2,685	5,000	5,000	46,801	5,596,238	63,236,093
EXPENDITURES							
Current:							
General government							23,557,304
Law enforcement		54			51,679		21,043,059
Public safety							1,961,552
Sanitation						5,938,557	5,938,557
Health							921,911
Social services	11,909						5,641,737
TOTAL EXPENDITURES	11,909	54			51,679	5,938,557	59,064,120
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	91	2,631	5,000	5,000	(4,878)	(342,319)	4,171,973
OTHER FINANCING SOURCES (USES)							
Transfers in							791,540
Transfers out							(31,431)
Property taxes remitted to Central Arkansas Library System							(2,727,358)
TOTAL OTHER FINANCING SOURCES (USES)							(1,967,249)
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	91	2,631	5,000	5,000	(4,878)	(342,319)	2,204,724
FUND BALANCES - JANUARY 1						5,299,814	48,244,472
FUND BALANCES - DECEMBER 31	\$ 91	\$ 2,631	\$ 5,000	\$ 5,000	\$ (4,878)	\$ 4,957,495	\$ 50,449,196

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

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

<u>Fund Name</u>	<u>Fund Description</u>
Treasurer's Automation	Ark. Code Ann. § 21-6-302 established fund to receive up to 10% of treasurer's gross commissions to operate the treasurer's office and to purchase, maintain, and operate an automated accounting and record keeping system.
Collector's Automation	Ark. Code Ann. § 21-6-305 established fund to receive up to 10% of collector's gross commission to operate the collector's office and to purchase, maintain, and operate an automated record keeping system.
Circuit Court Automation	Ark. Code Ann. § 16-13-704 established fund to receive circuit court installment fees to be used for circuit court-related technology and to defray the cost of fine collection.
District Court Automation	Ark. Code Ann. § 16-13-704 established fund to receive district court installment fees to be used solely for district court-related technology.
Assessor's Amendment no. 79	Ark. Code Ann. § 26-26-310 provides that 1% of the county's share of surplus funds from the Property Tax Relief Trust Fund be allocated to county assessors for the purpose of administering Ark. Const. amend. 79.
County 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.
Central Arkansas 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.
Reappraisal Cost	Ark. Code Ann. § 26-26-1907 established fund to pay reappraisals of real property with revenue received from the State.
Child Support Collection Cost	Ark. Code Ann. § 9-10-109 established fund to receive fees to offset administrative costs in the clerk's office.
Communication Facility	Ark. Code Ann. § 12-41-105 established fund to receive 50% of the commissions on prisoner telephone services to be used for maintenance and operation of the county jail.
Drug Control	Ark. Code Ann. § 5-64-505 established fund to receive asset forfeitures resulting from drug offense cases due to arresting agency.
Regional Detention Act 117	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.

PULASKI 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>
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 commercial mobile radio service providers for 911 emergency services.
District Court Probation	Ark. Code Ann. § 5-4-322 authorized district court probation fees for probation and public service work supervision.
Child Passenger Protection	Ark. Code Ann. § 27-34-108 established fund to receive 25% of the district court fines levied for violations of the Child Passenger Protection Code to be used for promotion of public safety.
Youth Accident Prevention Program (YAPP) Court Cost	Ark. Code Ann. § 14-20-116 established fund to receive up to \$5 of every fine, penalty, and forfeiture for moving traffic offenses in district court to be used in educating students on the dangers of driving while intoxicated.
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.
Vending Machine Commission	Pulaski County Ordinance no. 00-OR-31 (May 24, 2000) established fund to receive commissions on vending machines to be used for employee recognition, training, education and tuition.
Drug Seizure Federal	Established to receive federal drug seizure cases.
Regional Detention Act 1188	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; construction, maintenance, and operation of the county jail; purchase and maintenance of jail equipment; and training, salaries, and certificate pay for jailers and deputy sheriffs. Ordinance no. 03-OR-54 (June 27, 2003) established fund to receive \$5 fine to be used for maintenance and operation of regional facility.
Public Safety Reserve	Pulaski County Ordinance no. 07-OR-50 (September 28, 2007) established fund for designating county revenues to be appropriated for purposes of public safety.
Sheriff's Internal Revenue Service Seizure	Established to receive federal drug seizure cases.

PULASKI 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>
District Court Cost	Ark. Code Ann. § 16-17-126 authorizes district court filing fees for writs of garnishment and executions to be appropriated for any permissible use in the administration of the district court.
Circuit Court Collection Cost	Ark. Code Ann. § 16-13-704 established fund to receive \$5 per month per person authorized to pay a fine on an installment basis to be used to defray the cost of fine collection.
Spay Neuter	Pulaski County Ordinance no. 17-OR-50 (December 21, 2017) established fund for designating county volunteer tax revenues to be appropriated for purposes of law enforcement.
Crisis Stabilization Unit	Pulaski County Ordinance no. 17-OR-37 (August 22, 2017) and 18-OR-07 (February 27, 2018) established fund for designating County revenues to be appropriated for purposes related to treating people experiencing a mental health crisis.
Section 8 Housing Housing Family Self Sufficiency (FSS) Escrow	Established to account for grant funds to aid low income families in obtaining decent, safe, and sanitary rental housing. Housing Family Self Sufficiency (FSS) Escrow.
Brownfields	Established to account for Brownfields federal clean up grants.
Juvenile Detention Facilities	Established to account for grant funds to secure counseling services for youth while housed at juvenile detention facilities.
Court Improvement Team Grant	Established to account for grant funds to secure counseling services for youth while housed at juvenile detention facilities.
State Court Appointed Special Advocate (CASA) Program	Established to account for grant funds used to recruit, train, and motivate CASA volunteers and staff.
District Court Driving While Intoxicated (DWI) Court Training	Established to account for DWI Court Grant.
Youth Services Fleet Maintenance	Established to account for fleet services in the Youth Services Department.
Homeland Security Grant Programs	Established to account for grant funds to be used to build capabilities to prevent, deter, respond to, and recover from incidents of terrorism at state and local levels.
Sweet Home/Higgins Wastewater	Established to account for the Sweet Home/Higgins Wastewater Project.
Community Center/Park Grants	Established to account for community and park grants.

PULASKI 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>
College Station Sports Complex	Established to account for grant and fundraising funds to construct the College Station Sports Complex.
Emergency Management 911 Public Safety Answering Point (PSAP) 2014	Established to account for funds to be used to help fund six primary public safety answering points in Pulaski County.
Families in Need Grant	Established to provide for case managers to assist families in need of services such as attending court hearings, referring families to United Family Services, when needed, and attending and making recommendations during truancy.
Out of School Neighborhood Based Program	Established to account for funds to be used for out of school programs.
State Farm Good Neighbor Citizen Grant 2017	Established to account for the State Farm Good Neighbor Citizen Grant to aid in building safer, stronger, better educated communities via Pulaski County Youth Services afterschool and summer programs.
Youth Services Positive Prevention Program	Established to account for grants to be used to aid youth to develop attitudes, knowledge, and skills required to make good choices, resist negative pressures, and lead productive lives.
Champions of Youth Program (Donations) 2017	Established to account for donations to the Champions of Youth Program to benefit after-school, out-of-school, and community programs provided by Pulaski County Youth Services.
Family Self Sufficiency Grants	Established to account for grant funds to promote the development of local strategies to coordinate the use of assistance under the Housing Choice Voucher and Public Housing programs to promote self-sufficiency.
Emergency Solutions Grant	Established to account for grant funds to assist in the care of homeless individual and families.
Home Investment Partnerships Program	Established to account for grant funds to expand the supply of affordable housing for low and very low income Americans.
Tenant Based Rental Assistance - Jericho Grant	Established to account for grant funds to be used for rental assistance.
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.

PULASKI 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>
Title II Grant Vision Leadership Program	Established to account for grants to identify young women with extraordinary potential and empower them as leaders.
Housing Opportunities for Person with AIDS (HOPWA)	Established to account for grants funds to expand the supply of affordable housing for persons with AIDS.
Homeless Management Information Systems	Established to account for grant funds for information system required to track homelessness data for Continuum of Care Program.
Shelter Plus Consolidated Portage	Established to account for grants to be used to provide rental assistance for permanent housing for homeless persons with disabilities.
Housing Case/Outreach Department	Established to account for grants to be used to pay the eligible costs of supportive services that address the special needs of the program participants.
Opioid Abuse Site Based Program	Established to account for the Comprehensive Opioid Abuse Site-based Program Grant to support first responders and provide for the needs of crime victims.
Combat COVID-19	Established to account for grants to be used to prevent, prepare, and respond to the coronavirus 19 global pandemic.
Peers Achieving Collaborative Training (PACT) Peer Specialist	Established to account for grants to be used for the Peers Achieving Collaborative Treatment Grant in an effort to curb substance abuse among inmates.
American Rescue Plan Act	Established to receive and disburse Coronavirus State and Local Fiscal Recovery Funds (SLFR), a part of the American Rescue Plan Act (ARPA) of 2021, to support response to and recovery from the COVID-19 public health emergency.
Prison Rape Elimination Act (PREA) Targeted Implementation Planning and Support (TIPS) Grant	Established to account for grants to be used for the implementation of the Prison Rape Elimination Act to ensure sexual safety in their facilities.
Court Accountability Grant	Established to account for grants to be used to support Drug Court personnel and the Pulaski County Adult Drug Court program.
8th Division Juvenile Officer Grant	Established to account for grants to be used to train and support Pulaski County Juvenile Court Probation and Intake Department.

PULASKI 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>
10th Division Juvenile Officer Grant	Established to account for grants to be used to train and support Pulaski County Juvenile Court Probation and Intake Department.
Domestic Violence Survivors Program	Established to account for grants to be used to assist domestic violence survivors with housing and supportive services for the implementation of the Domestic Violence Survivors Program.
Project Safe Neighborhood	Established to account for grants to be used to identify the most pressing violent crime problems in a community and develop comprehensive solutions to address them.
Community Development Block Grant	Established to account for grants to bring education and support to all of Arkansas' hospitals to deliver COVID-19 educational programming.
Rural Broadband ID Trust Grant	Established to account for grants to provide funds to local entities to cover costs for broadband due-diligence business studies in southern Pulaski County.
Emergency Rental Assistance	Established to account for grants to assist households that were unable to pay rent and utilities due to the COVID-19 pandemic.
Junior Deputy Grant	Established to account for grants to be used for juvenile justice and delinquency prevention efforts for the Junior Deputy Program.
Edward Byrne Justice Assistant Grant	Established to account for grants for Edward Byrne Justice Assistance Grant.
ARP ESSER III Afterschool Grant	Established to account for American Rescue Plan ESSER III Grant to support student learning and social emotional development in afterschool and out-of-school programs in elementary schools.
Champions for Oral Health Grant	Established to account for grants to provide oral health education and preventative resources for oral health care.
AOC DWI/Sobriety Court Grant	Established to account for the Pulaski County DWI/Sobriety Court Program to provide treatment materials and incentives for program participants.
JDC Supply Chain Assistance Grant	Established to account for funding to support the purchase of unprocessed or minimally processed domestic foods for use in the Pulaski County Juvenile Detention Center.
PCSO Supply Chain Assistance Grant	Established to account for funding to support the purchase of unprocessed or minimally processed domestic foods for use in the Pulaski County Detention Facility.

PULASKI 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>
Adult Drug Court Grant	Established to account for grants for the Adult Drug Court Program for substance abuse treatment and consistent supervision to help participants maintain a drug/alcohol free lifestyle.
Sanitation	Ark. Code Ann. § 8-6-12 authorizes counties to fund a solid waste management system for the County by assessing fees, charges, and licenses. Each fee, charge, and license shall be based on a fee schedule contained in an ordinance. Pulaski County Ordinance no. 09-O-59 (August 26, 2009) authorized solid waste management fees.

Treasurer's accounts consist primarily of property taxes, treasurer's commission, collector's commission, and interest 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 inmate trust money.

County/Circuit Clerk's accounts consist primarily of fines and costs and trust money awaiting disposition by the applicable court.

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

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

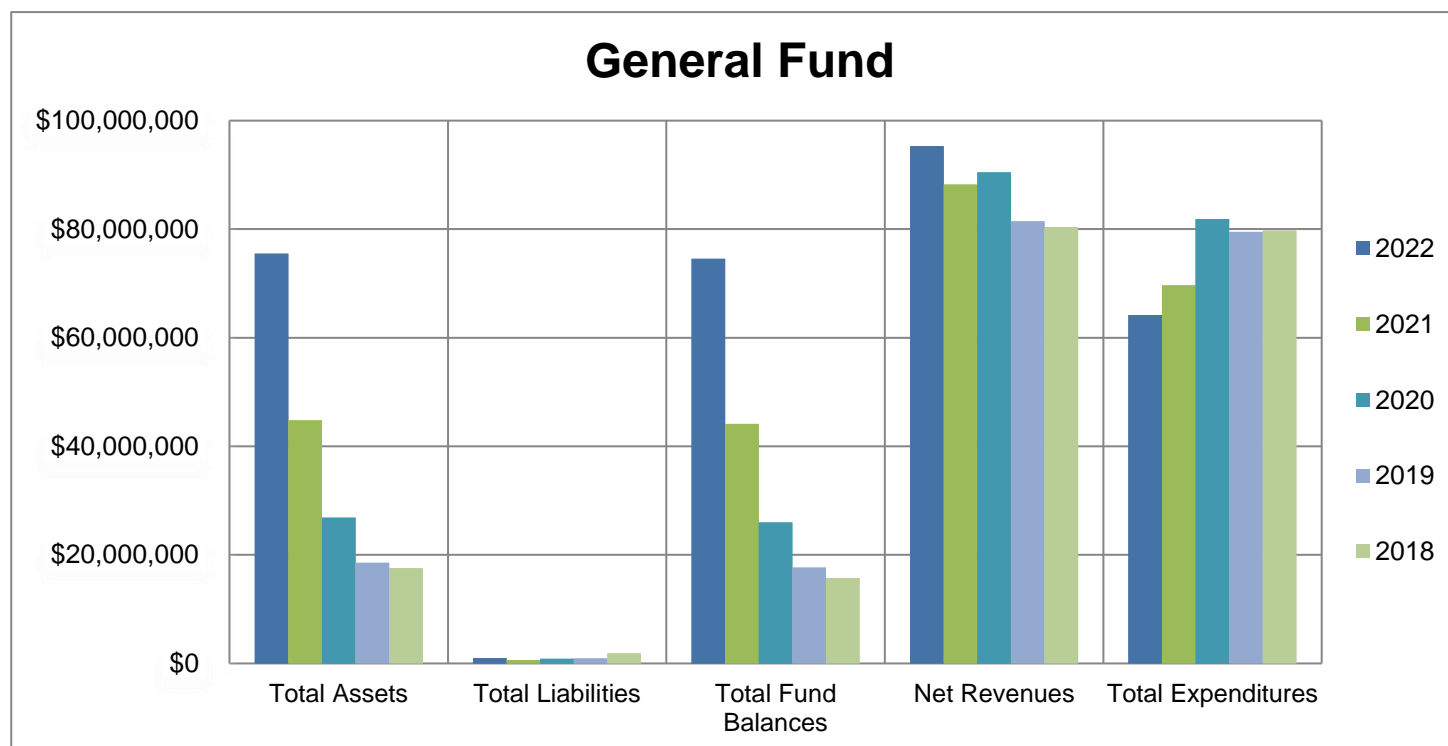
Schedule 3

	December 31, 2022
	<hr/>
Land & Buildings	\$ 85,740,664
Equipment & Vehicles	43,022,396
Construction in Progress	<hr/> 3,855,231
	<hr/>
Total	\$ 132,618,291
	<hr/> <hr/>
<u>Enterprise Fund Capital Assets</u>	
Equipment	<hr/> \$ 618,465
	<hr/> <hr/>

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

Schedule 4-1

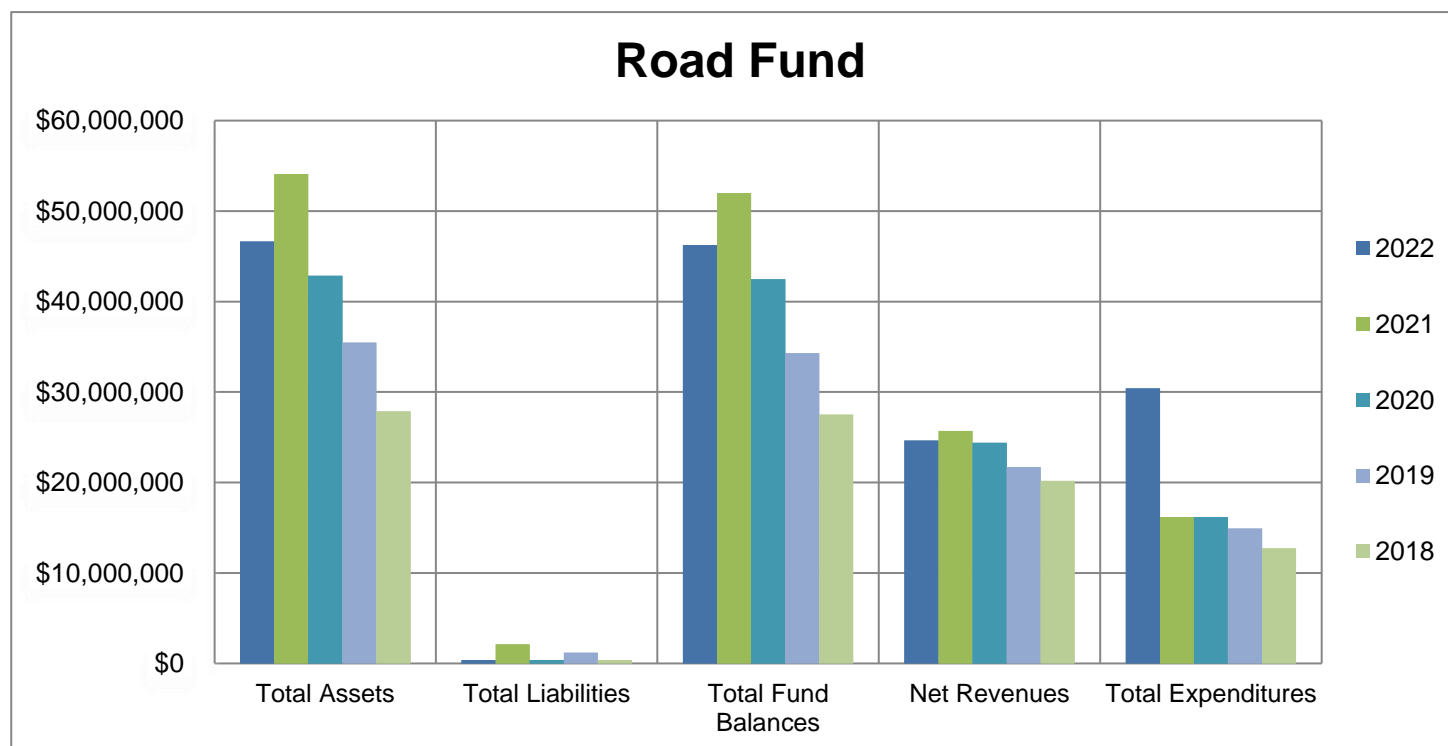
<u>General</u>	2022	2021	2020	2019	2018
Total Assets	\$ 75,509,360	\$ 44,771,646	\$ 26,827,230	\$ 18,551,837	\$ 17,541,158
Total Liabilities	970,232	617,924	832,538	896,796	1,854,091
Total Fund Balances	74,539,128	44,153,722	25,994,692	17,655,041	15,687,067
Net Revenues	95,316,723	88,216,587	90,477,019	81,428,996	80,369,165
Total Expenditures	64,171,208	69,663,957	81,834,295	79,473,857	79,737,876
Total Other Financing Sources/Uses	(760,109)	(393,600)	(303,073)	12,835	(7,640)



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

Schedule 4-2

<u>Road</u>	2022	2021	2020	2019	2018
Total Assets	\$ 46,638,854	\$ 54,102,320	\$ 42,864,838	\$ 35,465,304	\$ 27,869,023
Total Liabilities	386,859	2,108,732	389,817	1,181,992	376,741
Total Fund Balances	46,251,995	51,993,588	42,475,021	34,283,312	27,492,282
Net Revenues	24,644,052	25,706,233	24,376,758	21,697,526	20,188,656
Total Expenditures	30,385,645	16,187,666	16,185,049	14,906,496	12,717,164
Total Other Financing Sources/Uses					



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

Schedule 4-3

Other Funds in the Aggregate	2022	2021	2020	2019	2018
Total Assets	\$ 86,007,707	\$ 84,114,782	\$ 61,468,843	\$ 58,558,854	\$ 51,002,575
Total Liabilities	35,558,511	35,870,310	33,399,688	32,828,199	26,806,617
Total Fund Balances	50,449,196	48,244,472	28,069,155	25,730,655	24,195,958
Net Revenues	63,236,093	76,651,385	25,134,127	24,088,896	23,798,515
Total Expenditures	59,064,120	54,248,331	20,567,160	20,084,201	21,464,554
Total Other Financing Sources/Uses	(1,967,249)	(2,227,737)	(2,228,467)	(2,469,998)	(1,420,805)

