

Pulaski County, Arkansas

**Regulatory Basis Financial Statements
and Other Reports**

December 31, 2023

LEGISLATIVE JOINT AUDITING COMMITTEE



PULASKI COUNTY, ARKANSAS
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Sen. John Payton
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Kevin William White, CPA, JD
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, 2023, the related Statement of Revenues, Expenditures, and Changes in Fund Balances – Regulatory Basis; and the Statement of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual – General and Road Funds – Regulatory Basis for the year then ended, and the related notes to the financial statements.

Unmodified Opinions on Regulatory Basis of Accounting

In our opinion, the accompanying regulatory basis financial statements referred to above present fairly, in all material respects, the regulatory basis financial position of the general fund, road fund, and other funds in the aggregate of Pulaski County, Arkansas, as of December 31, 2023; the regulatory basis revenues, expenditures, and changes in fund balance; and the budgetary comparisons for the general fund and road fund for the year then ended, in accordance with the financial reporting provisions of Ark. Code Ann. § 10-4-412 described in Note 1.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles section of our report, the accompanying regulatory basis financial statements referred to above do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of the general fund, road fund, and other funds in the aggregate of Pulaski County, Arkansas, as of December 31, 2023, or the revenues, expenditures, and changes in fund balance and, where applicable, cash flows thereof for the year then ended.

Basis for Opinions

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

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

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

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

Emphasis of 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

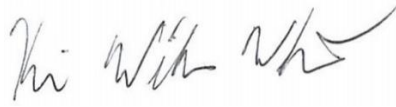
Management is responsible for the other information included in the report. The other information is comprised of the schedules listed in the table of contents but does not include the regulatory basis financial statements, supplemental information, and our auditor's reports thereon. Our opinions on 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 December 17, 2024, on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of the testing, and not to provide an opinion on the effectiveness of the County's internal control over financial reporting or on compliance. The report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.

ARKANSAS LEGISLATIVE AUDIT

A handwritten signature in black ink, appearing to read "Kevin White". The signature is fluid and cursive, with a long horizontal stroke extending to the right.

Kevin White, CPA, JD
Legislative Auditor

Little Rock, Arkansas
December 17, 2024
LOCO06023

Arkansas

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



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

Kevin William White, CPA, JD
Legislative Auditor

LEGISLATIVE JOINT AUDITING COMMITTEE ARKANSAS LEGISLATIVE AUDIT

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

Independent Auditor's Report

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, 2023, and the related notes to the financial statements, which collectively comprise the County's regulatory basis financial statements, and have issued our report thereon dated December 17, 2024. We issued an adverse opinion because the financial statements are prepared by the County on the basis of the financial reporting provisions of Ark. Code Ann. § 10-4-412, which is a basis of accounting other than accounting principles generally accepted in the United States of America. The effects on the financial statements of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material. However, with respect to the regulatory basis of accounting described in Note 1, our opinions on the general fund, road fund, and other funds in the aggregate were unmodified.

Report on Internal Control Over Financial Reporting

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

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

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

Report on Compliance and Other Matters

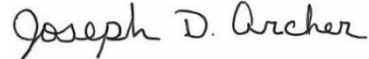
As part of obtaining reasonable assurance about whether the County's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulation, contracts, and grant agreements, noncompliance with which could have a direct and material effect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

We also reported to management of the County in a separate letter dated December 17, 2024.

Purpose of This Report

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

ARKANSAS LEGISLATIVE AUDIT



Joseph D. Archer, CPA
Deputy Legislative Auditor

Little Rock, Arkansas
December 17, 2024

Arkansas

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



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

Kevin William White, CPA, JD
Legislative Auditor

LEGISLATIVE JOINT AUDITING COMMITTEE ARKANSAS LEGISLATIVE AUDIT

MANAGEMENT LETTER

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 2023:

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.

Other Issues

Five unauthorized withdrawals totaling \$66,886 were made from County bank accounts between February and September 2023. Entity personnel discovered the unauthorized withdrawals upon review of the affected bank accounts, and the funds were recovered.

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 cursive script that reads "Joseph D. Archer".

Joseph D. Archer, CPA
Deputy Legislative Auditor

Little Rock, Arkansas
December 17, 2024

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

Exhibit A

	General	Road	Other Funds in the Aggregate
ASSETS			
Cash and cash equivalents	\$ 70,273,161	\$ 54,480,033	\$ 77,783,151
Accounts receivable	9,522,748	2,426,210	4,012,291
	\$ 79,795,909	\$ 56,906,243	\$ 81,795,442
LIABILITIES AND FUND BALANCES			
Liabilities:			
Accounts payable	\$ 2,040,365	\$ 415,801	\$ 2,435,620
Settlements pending	728,963		44,510,054
Total Liabilities	2,769,328	415,801	46,945,674
Fund Balances:			
Restricted	1,361,136	56,490,442	35,518,164
Assigned	2,190,472		
Unassigned	73,474,973		(668,396)
Total Fund Balances	77,026,581	56,490,442	34,849,768
TOTAL LIABILITIES AND FUND BALANCES	\$ 79,795,909	\$ 56,906,243	\$ 81,795,442

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, 2023

Exhibit B

	General	Road	Other Funds in the Aggregate
REVENUES			
State aid	\$ 3,802,578	\$ 13,573,820	\$ 3,032,106
Federal aid	306,685	266,777	4,188,656
Property taxes	45,740,411	13,278,069	2,981,970
Sales taxes	14,179,857		
Fines, forfeitures, and costs	3,952,045		739,127
Interest	2,985,217	1,748,118	502,115
Officers' fees	1,697,555		2,196,357
Jail fees	12,559,590		762,679
911 fees			1,427,718
Sanitation fees			5,345,111
Insurance premiums	1,419,641		
Franchise fees	94,767		
Treasurer's commission	608,329		529,903
Collector's commission	4,717,329		2,207,472
Taxes apportioned - Assessor's salary and expense	8,141,743		
Other	1,789,184	338,764	341,936
TOTAL REVENUES	101,994,931	29,205,548	24,255,150
Less: Treasurer's commission	262,804	104,880	38,221
NET REVENUES	101,732,127	29,100,668	24,216,929
EXPENDITURES			
Current:			
General government	38,241,323		11,288,817
Law enforcement	57,667,508		9,646,711
Highways and streets		18,862,221	
Public safety	909,165		1,350,440
Sanitation			6,821,059
Health	270,685		1,195,806
Recreation and culture	571,415		
Social services	1,218,131		6,745,687
Total Current	98,878,227	18,862,221	37,048,520
Debt Service:			
Financed purchase principal	201,752		
Financed purchase interest	4,034		
TOTAL EXPENDITURES	99,084,013	18,862,221	37,048,520

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

Exhibit B

	General	Road	Other Funds in the Aggregate
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ 2,648,114	\$ 10,238,447	\$ (12,831,591)
OTHER FINANCING SOURCES (USES)			
Transfers in	11,190		171,851
Transfers out	(171,851)		(11,190)
Property taxes remitted to Central Arkansas Library System			(2,928,498)
TOTAL OTHER FINANCING SOURCES (USES)	(160,661)		(2,767,837)
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	2,487,453	10,238,447	(15,599,428)
FUND BALANCES - JANUARY 1	74,539,128	46,251,995	50,449,196
FUND BALANCES - DECEMBER 31	\$ 77,026,581	\$ 56,490,442	\$ 34,849,768

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, 2023

Exhibit C

	General			Road		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES						
State aid	\$ 3,155,000	\$ 3,802,578	\$ 647,578	\$ 10,600,000	\$ 13,573,820	\$ 2,973,820
Federal aid	170,732	306,685	135,953	75	266,777	266,702
Property taxes	41,255,000	45,740,411	4,485,411	12,292,000	13,278,069	986,069
Sales taxes	13,000,000	14,179,857	1,179,857			
Fines, forfeitures, and costs	3,997,100	3,952,045	(45,055)			
Interest	300,000	2,985,217	2,685,217	205,000	1,748,118	1,543,118
Officers' fees	1,656,000	1,697,555	41,555			
Jail fees	9,015,000	12,559,590	3,544,590			
Insurance premiums		1,419,641	1,419,641			
Franchise fees	255,000	94,767	(160,233)			
Available for appropriation	61,870,039		(61,870,039)	428,206		(428,206)
Treasurer's commission		608,329	608,329			
Collector's commission		4,717,329	4,717,329			
Taxes apportioned - Assessor's salary and expense		8,141,743	8,141,743			
Other	18,204,858	1,789,184	(16,415,674)	948,700	338,764	(609,936)
TOTAL REVENUES	152,878,729	101,994,931	(50,883,798)	24,473,981	29,205,548	4,731,567
Less: Treasurer's commission		262,804	(262,804)		104,880	(104,880)
NET REVENUES	152,878,729	101,732,127	(51,146,602)	24,473,981	29,100,668	4,626,687
EXPENDITURES						
Current:						
General government	70,890,687	38,241,323	32,649,364			
Law enforcement	71,579,598	57,667,508	13,912,090			
Highways and streets				26,488,640	18,862,221	7,626,419
Public safety	814,714	909,165	(94,451)			
Health	296,910	270,685	26,225			
Recreation and culture	1,281,456	571,415	710,041			
Social services	1,757,874	1,218,131	539,743			
Total Current	146,621,239	98,878,227	47,743,012	26,488,640	18,862,221	7,626,419
Debt Service:						
Financed purchase principal		201,752	(201,752)			
Financed purchase interest		4,034	(4,034)			
TOTAL EXPENDITURES	146,621,239	99,084,013	47,537,226	26,488,640	18,862,221	7,626,419

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, 2023

Exhibit C

	General			Road		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ 6,257,490	\$ 2,648,114	\$ (3,609,376)	\$ (2,014,659)	\$ 10,238,447	\$ 12,253,106
OTHER FINANCING SOURCES (USES)						
Transfers in	1,599,100	11,190	(1,587,910)			
Transfers out	(171,851)	(171,851)	0			
TOTAL OTHER FINANCING SOURCES (USES)	1,427,249	(160,661)	(1,587,910)			
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	7,684,739	2,487,453	(5,197,286)	(2,014,659)	10,238,447	12,253,106
FUND BALANCES - JANUARY 1	47,003,587	74,539,128	27,535,541	27,613,716	46,251,995	18,638,279
FUND BALANCES - DECEMBER 31	<u>\$ 54,688,326</u>	<u>\$ 77,026,581</u>	<u>\$ 22,338,255</u>	<u>\$ 25,599,057</u>	<u>\$ 56,490,442</u>	<u>\$ 30,891,385</u>

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

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

NOTE 1: Summary of Significant Accounting Policies

A. Financial Reporting Entity

The County is a political subdivision of the state governed by an elected quorum court. The reporting entity includes all the funds of the County. 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, 2023

NOTE 1: Summary of Significant Accounting Policies (Continued)

C. Basis of Accounting - Regulatory

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

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

D. Assets, Liabilities, and Fund Balances

Cash and Cash Equivalents

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

Settlements Pending

Settlements pending are considered fines, forfeitures, costs, 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.

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.

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

NOTE 1: Summary of Significant Accounting Policies (Continued)

F. Budget Law

1. Legal Requirements

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

2. Accounting

The County prepared an annual budget on the regulatory basis for the General Fund except for the Local Assistance & Tribal Consistency Fund, Road Fund, and the other operating funds.

G. Fund Balance Classification Policies and Procedures

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

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

There were no committed fund balances at year-end.

NOTE 2: Cash Deposits with Financial Institutions

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

	Carrying Amount	Bank Balance
Insured (FDIC)	\$ 2,639,327	\$ 2,642,525
Collateralized:		
Collateral held by the County's agent, pledging bank or pledging bank's trust department or agent in the County's name	199,879,641	202,356,985
Total Deposits	\$ 202,518,968	\$ 204,999,510

The above total deposits do not include cash on hand of \$17,377.

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.

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

NOTE 4: Accounts Receivable

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

Description	General Fund	Road Fund	Other Funds in the Aggregate
State aid			\$ 4,164
Federal aid	\$ 20,160		31,108
Property taxes	1,176,625	\$ 294,082	57,996
Fines, forfeitures, and costs	74,034		33,239
Interest	1,571,984	1,748,118	8,623
Officers' fees	110,509		174,794
Jail fees	2,051,780		88,361
911 fees			77,548
Sanitation fees			659,363
Franchise fees	10,178		
Treasurer's commission	608,329		529,903
Collector's commission	2,717,329		2,207,472
Other	131,271	622	
Treasurer's commission charged	1,050,549	383,388	139,720
Totals	<u>\$ 9,522,748</u>	<u>\$ 2,426,210</u>	<u>\$ 4,012,291</u>

NOTE 5: Accounts Payable

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

Description	General Fund	Road Fund	Other Funds in the Aggregate
Vendor payables	<u>\$ 2,040,365</u>	<u>\$ 415,801</u>	<u>\$ 2,435,620</u>

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

NOTE 6: Details of Fund Balance Classifications

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

Description	General Fund	Road Fund	Other Funds in the Aggregate
Fund Balances:			
Restricted for:			
General government	\$ 1,361,136		\$ 20,608,629
Law enforcement			4,653,261
Highways and streets		\$ 56,490,442	
Public safety			5,685,540
Sanitation			3,687,644
Health			19,861
Recreation and culture			109,874
Social services			753,355
Total Restricted	<u>1,361,136</u>	<u>56,490,442</u>	<u>35,518,164</u>
Assigned to:			
General government	<u>2,190,472</u>		
Unassigned	<u>73,474,973</u>		<u>(668,396)</u>
Totals	<u>\$ 77,026,581</u>	<u>\$ 56,490,442</u>	<u>\$ 34,849,768</u>

NOTE 7: Deficit Fund Balances

The following funds have deficit fund balances as of December 31, 2023:

	December 31, 2023
Other Funds in the Aggregate:	
Special Revenue Funds:	
District Court Driving While Intoxicated (DWI) Court Training	\$ (4,691)
Family Self Sufficiency Grants	(167,213)
Home Investment Partnerships Program	(32,613)
Title II Grant Vision Leadership Program	(118)
Housing Opportunities for Person with AIDS (HOPWA)	(96,521)
Opioid Abuse Site Based Program	(88,661)
Prison Rape Elimination Act (PREA) Targeted Implementation Planning and Support (TIPS) Grant	(6,750)
Court Accountability Grant	(803)
Domestic Violence Survivors Program	(29,888)
Junior Deputy Grant	(81,465)
American Rescue Plan ESSER III Afterschool Grant	(2,143)
Adult Drug Court Grant	(6,126)
Pathway Home 3 Grant	(21,761)
Pulaski County Sheriff Office Comprehensive Opioid, Stimulant, & Substance Abuse Program (COSSAP) Grant	(122,704)
Temporary Assistance for Needy Families (TANF) Grant	<u>(6,939)</u>
Total	<u>\$ (668,396)</u>

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

NOTE 8: Legal Debt Limit

A. Property Tax Secured Bonded Debt

The County is subject to a constitutional limitation for bonded indebtedness equal to 10% of the total assessed value for tax purposes of real and personal property as determined by the last tax assessment. At December 31, 2023, the legal debt limit for bonded debt was \$871,650,708. There were no property tax secured bond issues.

B. Short-term Financing Obligations

The County is subject to a constitutional limitation for short-term financing obligations equal to 2.5% of the assessed value of taxable property within the County as determined by the last tax assessment. At December 31, 2023, the legal debt limit for short-term financing obligations was \$230,366,105. There were no short-term financing obligations.

NOTE 9: Commitments

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

	December 31, 2023
Long-term liabilities	\$ 4,456,905
Leases	465,468
Subscription-Based Information Technology Arrangements	4,150,556
Construction contracts	5,466,458
 Total Commitments	 \$ 14,539,387

Long-term Liabilities

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

	December 31, 2023
Compensated absences consisting of accrued vacation adjusted to current salary cost	\$ 4,456,905

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

Post Employment Benefits Other Than Pensions

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

Changes in Long-Term Debt

	Balance January 01, 2023	Issued	Retired	Balance December 31, 2023
<u>Direct Borrowings</u>				
Financed purchase	\$ 201,752	\$ 0	\$ 201,752	\$ 0

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

NOTE 9: Commitments (Continued)

Leases

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

<u>Year</u>	<u>December 31, 2023</u>
2024	<u>\$ 465,468</u>

Lease expense for 2023, was \$679,151.

Subscription-Based Information Technology Arrangements (SBITA)

The County entered into a Subscription-Based Information Technology Arrangement (SBITA) for a prosecutor office case management software system on August 1, 2023. Terms of the SBITA are a one-time cost of \$509,400 and yearly subscription payments of \$125,000 for three years with the option for a three-year renewal.

The County entered into a Subscription-Based Information Technology Arrangement (SBITA) for a public safety software system on October 17, 2023. Terms of the SBITA are a one-time cost of \$2,239,228 and yearly subscription payments of \$483,069 (which is waived for 24 months following the effective date) for three years with the option for a three-year renewal.

The County is obligated for the following amounts for the next six years:

<u>Year</u>	<u>December 31, 2023</u>
2024	\$ 1,593,280
2025	608,069
2026	608,069
2027	608,069
2028	608,069
2029	<u>125,000</u>
Total	<u>\$ 4,150,556</u>

Subscription expense for 2023, was \$1,244,277.

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

NOTE 9: Commitments (Continued)

Construction Contracts

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

Project Name	Completed or Estimated Completion Date	Contract Balance December 31, 2023
Southwest Trail	December 31, 2024	\$ 1,149,827
Trex Rail Access	June 30, 2024	38,624
Southeast Trail	December 31, 2024	19,726
Fourche Dam Pike Extension	June 30, 2024	143,278
Dirtwork PC Community	February 29, 2024	586,697
Trex Rail Access	March 6, 2025	3,485,881
Kanis/Stewart Road Roundabout	July 31, 2024	42,425
Total Construction Contracts		<u>\$ 5,466,458</u>

NOTE 10: Interfund Transfers

The General Fund transferred \$171,851 to Other Funds in the Aggregate to supplement expenditures. The Other Funds in the Aggregate transferred \$11,190 to the General Fund to close out grant funds.

NOTE 11: 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 \$2,928,498 to Central Arkansas Library System in 2023. 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 \$1,150,570 to Rock Region Metro in 2023. Separate financial statements of Rock Region Metro are available at 901 Maple Street, North Little Rock, Arkansas.

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

NOTE 12: 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 2023, 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 \$1,081,998 in 2023.

NOTE 13: Risk Management

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

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

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

Property Program – This program is a blanket policy with coverage up to \$1,100,000,000 for any one loss with a \$2,000 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.

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

NOTE 13: Risk Management (Continued)

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

NOTE 14: Arkansas Public Employees Retirement System

Plan Description

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

Funding Policy

APERS has contributory and non-contributory plans. Contributory members are required by State law to contribute 5% of their salary. Beginning July 1, 2022, the contribution rates shall be increased in increments of .25% per fiscal year, not to exceed 7%. The contributory rate was increased to 5.5% as of July 1, 2023. Each participating employer is required by State law to contribute at a rate established by the Board of Trustees of the system based on the annual actuarial valuation. The County's contributions to the plan for the year ended June 30, 2023, (date of APERS Employer Allocation Report) were \$9,319,755.

Net Pension Liability

The requirements of Governmental Accounting Standards Board Statement no. 68, under the regulatory basis of accounting, are limited to disclosure of the County's share of the collective net pension liability. The County's proportionate share of the collective net pension liability at June 30, 2023, (actuarial valuation date and measurement date) was \$79,985,617.

NOTE 15: Corona Virus (COVID-19)

On March 11, 2020, the Governor of Arkansas issued Executive Order 20-03 declaring an emergency and ordered Arkansas Department of Health to take action to prevent the spread of coronavirus disease 2019 (COVID-19). In 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, and as of the report date, \$100,000 of this amount has been received. The extent of the impact of COVID-19 on financial statements for future reporting periods remains uncertain.

NOTE 16: Federal Funds Program Compliance

A federal compliance audit of the Pulaski County Grant Program was performed for the year ended December 31, 2023, with a report date of August 19, 2024. Disbursements that are not in accordance with the federal program requirements are subject to reimbursement by the County. The following material instances of noncompliance were reported for the Section 8 Housing Choice Vouchers Program:

Finding 2023-001 – Special Tests and Provisions: Selection from the Waiting List:

Pulaski County HCVP administrative plan was incomplete when provided, with placeholders inserted for various policies. Additionally, it was noted that some individuals were added to the wait list during the audit year, despite the fact that the wait list had been closed in October of 2021.

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

NOTE 16: Federal Funds Program Compliance (Continued)

Finding 2023-002 – Eligibility for Individuals:

Pulaski County HCVP administrative plan was incomplete when provided, with placeholders inserted for various policies. Although no tenant files tested resulted in the determination that the tenant was ineligible to receive assistance, various files were missing documentation that should have been present within the file.

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, 2023, the balance in this account was \$1,261,136 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, 2023

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	Child Support Cost
ASSETS									
Cash and cash equivalents	\$ 3,596,141	\$ 2,793,265	\$ 88,540	\$ 271,398	\$ 956,457	\$ 5,093,041		\$ 157,600	\$ 82,171
Accounts receivable	529,903	2,207,472	1,025	3,142		158,394	\$ 109,874		88
TOTAL ASSETS	<u>\$ 4,126,044</u>	<u>\$ 5,000,737</u>	<u>\$ 89,565</u>	<u>\$ 274,540</u>	<u>\$ 956,457</u>	<u>\$ 5,251,435</u>	<u>\$ 109,874</u>	<u>\$ 157,600</u>	<u>\$ 82,259</u>
LIABILITIES AND FUND BALANCES									
Liabilities:									
Accounts payable	\$ 11,530	\$ 9,939				\$ 47,040		\$ 30,760	
Settlements pending									
Total Liabilities	<u>11,530</u>	<u>9,939</u>				<u>47,040</u>		<u>30,760</u>	
Fund Balances:									
Restricted	4,114,514	4,990,798	\$ 89,565	\$ 274,540	\$ 956,457	5,204,395	\$ 109,874	126,840	\$ 82,259
Unassigned									
Total Fund Balances	<u>4,114,514</u>	<u>4,990,798</u>	<u>89,565</u>	<u>274,540</u>	<u>956,457</u>	<u>5,204,395</u>	<u>109,874</u>	<u>126,840</u>	<u>82,259</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 4,126,044</u>	<u>\$ 5,000,737</u>	<u>\$ 89,565</u>	<u>\$ 274,540</u>	<u>\$ 956,457</u>	<u>\$ 5,251,435</u>	<u>\$ 109,874</u>	<u>\$ 157,600</u>	<u>\$ 82,259</u>

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

Schedule 1

SPECIAL REVENUE FUNDS

	Communication Facility	Drug Control	Regional Detention Act 117	Boating Safety and Enforcement	Emergency 911	District Court Probation	Child Passenger Protection	Youth Accident Prevention Program (YAPP) Court Cost	Circuit Clerk Commissioner's Fee
ASSETS									
Cash and cash equivalents	\$ 1,361,440	\$ 179,076	\$ 200,258	\$ 37,216	\$ 3,421,737		\$ 27,936		\$ 93,831
Accounts receivable	85,514		2,847		77,548	\$ 6,564	13	\$ 129	6,056
TOTAL ASSETS	<u>\$ 1,446,954</u>	<u>\$ 179,076</u>	<u>\$ 203,105</u>	<u>\$ 37,216</u>	<u>\$ 3,499,285</u>	<u>\$ 6,564</u>	<u>\$ 27,949</u>	<u>\$ 129</u>	<u>\$ 99,887</u>
LIABILITIES AND FUND BALANCES									
Liabilities:									
Accounts payable	\$ 51,884			\$ 16,833	\$ 78,648				
Settlements pending									
Total Liabilities	<u>51,884</u>			<u>16,833</u>	<u>78,648</u>				
Fund Balances:									
Restricted	1,395,070	\$ 179,076	\$ 203,105	20,383	3,420,637	\$ 6,564	\$ 27,949	\$ 129	\$ 99,887
Unassigned									
Total Fund Balances	<u>1,395,070</u>	<u>179,076</u>	<u>203,105</u>	<u>20,383</u>	<u>3,420,637</u>	<u>6,564</u>	<u>27,949</u>	<u>129</u>	<u>99,887</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 1,446,954</u>	<u>\$ 179,076</u>	<u>\$ 203,105</u>	<u>\$ 37,216</u>	<u>\$ 3,499,285</u>	<u>\$ 6,564</u>	<u>\$ 27,949</u>	<u>\$ 129</u>	<u>\$ 99,887</u>

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

Schedule 1

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
ASSETS									
Cash and cash equivalents	\$ 159,546		\$ 89,134	\$ 1,164,296	\$ 38,113	\$ 272,808		\$ 387,537	\$ 262,157
Accounts receivable	47	\$ 415		28,706			\$ 883		2,815
TOTAL ASSETS	<u>\$ 159,593</u>	<u>\$ 415</u>	<u>\$ 89,134</u>	<u>\$ 1,193,002</u>	<u>\$ 38,113</u>	<u>\$ 272,808</u>	<u>\$ 883</u>	<u>\$ 387,537</u>	<u>\$ 264,972</u>
LIABILITIES AND FUND BALANCES									
Liabilities:									
Accounts payable									\$ 6,603
Settlements pending									
Total Liabilities									<u>6,603</u>
Fund Balances:									
Restricted	\$ 159,593	\$ 415	\$ 89,134	\$ 1,193,002	\$ 38,113	\$ 272,808	\$ 883	\$ 387,537	258,369
Unassigned									
Total Fund Balances	<u>159,593</u>	<u>415</u>	<u>89,134</u>	<u>1,193,002</u>	<u>38,113</u>	<u>272,808</u>	<u>883</u>	<u>387,537</u>	<u>258,369</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 159,593</u>	<u>\$ 415</u>	<u>\$ 89,134</u>	<u>\$ 1,193,002</u>	<u>\$ 38,113</u>	<u>\$ 272,808</u>	<u>\$ 883</u>	<u>\$ 387,537</u>	<u>\$ 264,972</u>

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

Schedule 1

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
ASSETS									
Cash and cash equivalents	\$ 205,734	\$ 619,778	\$ 21,537	\$ 2,118,789	\$ 32,937	\$ 556	\$ 63,803	\$ (4,691)	\$ 1,249
Accounts receivable				6,312					
TOTAL ASSETS	\$ 205,734	\$ 619,778	\$ 21,537	\$ 2,125,101	\$ 32,937	\$ 556	\$ 63,803	\$ (4,691)	\$ 1,249
LIABILITIES AND FUND BALANCES									
Liabilities:									
Accounts payable	\$ 185,873	\$ 8,043			\$ 11,297				
Settlements pending									
Total Liabilities	185,873	8,043			11,297				
Fund Balances:									
Restricted	19,861	611,735	\$ 21,537	\$ 2,125,101	21,640	\$ 556	\$ 63,803		\$ 1,249
Unassigned								\$ (4,691)	
Total Fund Balances	19,861	611,735	21,537	2,125,101	21,640	556	63,803	(4,691)	1,249
TOTAL LIABILITIES AND FUND BALANCES	\$ 205,734	\$ 619,778	\$ 21,537	\$ 2,125,101	\$ 32,937	\$ 556	\$ 63,803	\$ (4,691)	\$ 1,249

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

Schedule 1

SPECIAL REVENUE FUNDS

	Homeland Security Grant Programs	Emergency Management 911 Public Safety Answering Point (PSAP) 2014	Family Self Sufficiency Grants	Emergency Solutions Grant	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
ASSETS									
Cash and cash equivalents	\$ 55,387	\$ 1,989	\$ (167,213)	\$ 15,177	\$ (32,613)	\$ 303,156	\$ (118)	\$ (96,521)	\$ 59,114
Accounts receivable	16,364					5,130			
TOTAL ASSETS	<u>\$ 71,751</u>	<u>\$ 1,989</u>	<u>\$ (167,213)</u>	<u>\$ 15,177</u>	<u>\$ (32,613)</u>	<u>\$ 308,286</u>	<u>\$ (118)</u>	<u>\$ (96,521)</u>	<u>\$ 59,114</u>
LIABILITIES AND FUND BALANCES									
Liabilities:									
Accounts payable									\$ 88
Settlements pending									
Total Liabilities									<u>88</u>
Fund Balances:									
Restricted	\$ 71,751	\$ 1,989		\$ 15,177		\$ 308,286			59,026
Unassigned			\$ (167,213)		\$ (32,613)		\$ (118)	\$ (96,521)	
Total Fund Balances	<u>71,751</u>	<u>1,989</u>	<u>(167,213)</u>	<u>15,177</u>	<u>(32,613)</u>	<u>308,286</u>	<u>(118)</u>	<u>(96,521)</u>	<u>59,026</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 71,751</u>	<u>\$ 1,989</u>	<u>\$ (167,213)</u>	<u>\$ 15,177</u>	<u>\$ (32,613)</u>	<u>\$ 308,286</u>	<u>\$ (118)</u>	<u>\$ (96,521)</u>	<u>\$ 59,114</u>

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

Schedule 1

SPECIAL REVENUE FUNDS

	Shelter Plus Consolidated Portage	Opioid Abuse Site Based Program	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	Junior Deputy Grant
ASSETS									
Cash and cash equivalents	\$ 42,241	\$ (88,661)	\$ 6,132,124	\$ (6,750)	\$ (803)	\$ 15,054	\$ 75,051	\$ (29,888)	\$ (81,465)
Accounts receivable									
TOTAL ASSETS	<u>\$ 42,241</u>	<u>\$ (88,661)</u>	<u>\$ 6,132,124</u>	<u>\$ (6,750)</u>	<u>\$ (803)</u>	<u>\$ 15,054</u>	<u>\$ 75,051</u>	<u>\$ (29,888)</u>	<u>\$ (81,465)</u>
LIABILITIES AND FUND BALANCES									
Liabilities:									
Accounts payable	\$ 128		\$ 1,517,022						
Settlements pending									
Total Liabilities	<u>128</u>		<u>1,517,022</u>						
Fund Balances:									
Restricted	42,113		4,615,102			\$ 15,054	\$ 75,051		
Unassigned		\$ (88,661)		\$ (6,750)	\$ (803)			\$ (29,888)	\$ (81,465)
Total Fund Balances	<u>42,113</u>	<u>(88,661)</u>	<u>4,615,102</u>	<u>(6,750)</u>	<u>(803)</u>	<u>15,054</u>	<u>75,051</u>	<u>(29,888)</u>	<u>(81,465)</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 42,241</u>	<u>\$ (88,661)</u>	<u>\$ 6,132,124</u>	<u>\$ (6,750)</u>	<u>\$ (803)</u>	<u>\$ 15,054</u>	<u>\$ 75,051</u>	<u>\$ (29,888)</u>	<u>\$ (81,465)</u>

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

Schedule 1

SPECIAL REVENUE FUNDS

	Edward Byrne Justice Assistant Grant	American Rescue Plan ESSER III Afterschool Grant	Champions for Oral Health Grant	Administrative Office of the Courts DWI/Sobriety Court Grant	Juvenile Detention Center Supply Chain Assistance Grant	Pulaski County Supply Office Supply Chain Assistance Grant	Adult Drug Court Grant	Pathway Home 3 Grant	American College Testing (ACT) Prep First Electric Trust
ASSETS									
Cash and cash equivalents	\$ 27,496	\$ (10,125)	\$ 1,018	\$ 2,631	\$ 11,099	\$ 15,849	\$ (10,290)	\$ (21,761)	\$ 1,500
Accounts receivable		8,432					4,164		
TOTAL ASSETS	<u>\$ 27,496</u>	<u>\$ (1,693)</u>	<u>\$ 1,018</u>	<u>\$ 2,631</u>	<u>\$ 11,099</u>	<u>\$ 15,849</u>	<u>\$ (6,126)</u>	<u>\$ (21,761)</u>	<u>\$ 1,500</u>
LIABILITIES AND FUND BALANCES									
Liabilities:									
Accounts payable		\$ 450							
Settlements pending									
Total Liabilities		<u>450</u>							
Fund Balances:									
Restricted	\$ 27,496		\$ 1,018	\$ 2,631	\$ 11,099	\$ 15,849			\$ 1,500
Unassigned		(2,143)					\$ (6,126)	\$ (21,761)	
Total Fund Balances	<u>27,496</u>	<u>(2,143)</u>	<u>1,018</u>	<u>2,631</u>	<u>11,099</u>	<u>15,849</u>	<u>(6,126)</u>	<u>(21,761)</u>	<u>1,500</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 27,496</u>	<u>\$ (1,693)</u>	<u>\$ 1,018</u>	<u>\$ 2,631</u>	<u>\$ 11,099</u>	<u>\$ 15,849</u>	<u>\$ (6,126)</u>	<u>\$ (21,761)</u>	<u>\$ 1,500</u>

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

Schedule 1

	SPECIAL REVENUE FUNDS		ENTERPRISE FUND	CUSTODIAL FUNDS					Totals
	Pulaski County Sheriff Office Comprehensive Opioid, Stimulant, & Substance Abuse Program (COSSAP) Grant	Temporary Assistance for Needy Families (TANF) Grant	Sanitation	Treasurer's Accounts	Collector's Accounts	Sheriff's Accounts	County/Circuit Clerk's Accounts	District Court Accounts	
ASSETS									
Cash and cash equivalents	\$ (116,505)	\$ (6,739)	\$ 3,390,273	\$ 25,725,080	\$ 6,107,185	\$ 564,965	\$ 11,980,933	\$ 131,891	\$ 77,783,151
Accounts receivable			750,454						4,012,291
TOTAL ASSETS	\$ (116,505)	\$ (6,739)	\$ 4,140,727	\$ 25,725,080	\$ 6,107,185	\$ 564,965	\$ 11,980,933	\$ 131,891	\$ 81,795,442
LIABILITIES AND FUND BALANCES									
Liabilities:									
Accounts payable	\$ 6,199	\$ 200	\$ 453,083						\$ 2,435,620
Settlements pending				\$ 25,725,080	\$ 6,107,185	\$ 564,965	\$ 11,980,933	\$ 131,891	44,510,054
Total Liabilities	6,199	200	453,083	25,725,080	6,107,185	564,965	11,980,933	131,891	46,945,674
Fund Balances:									
Restricted			3,687,644						35,518,164
Unassigned	(122,704)	(6,939)							(668,396)
Total Fund Balances	(122,704)	(6,939)	3,687,644						34,849,768
TOTAL LIABILITIES AND FUND BALANCES	\$ (116,505)	\$ (6,739)	\$ 4,140,727	\$ 25,725,080	\$ 6,107,185	\$ 564,965	\$ 11,980,933	\$ 131,891	\$ 81,795,442

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, 2023

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 Cost
REVENUES									
State aid					\$ 125,202		\$ 265,571	\$ 1,139,956	
Federal aid									
Property taxes							2,676,571		
Fines, forfeitures, and costs			\$ 17,123	\$ 53,999					
Interest	\$ 93,641	\$ 81,728				\$ 159,274	7,932		
Officers' fees						2,037,400			
Jail fees									
911 fees									
Sanitation fees									
Treasurer's commission	529,903								
Collector's commission		2,207,472							
Other						1,494			
TOTAL REVENUES	623,544	2,289,200	17,123	53,999	125,202	2,198,168	2,950,074	1,139,956	
Less: Treasurer's commission							12,396		\$ 25
NET REVENUES	623,544	2,289,200	17,123	53,999	125,202	2,198,168	2,937,678	1,139,956	(25)
EXPENDITURES									
Current:									
General government	115,858	1,711,384				2,053,171		1,512,215	
Law enforcement			26,775	66,500					
Public safety									
Sanitation									
Health									
Social services									
TOTAL EXPENDITURES	115,858	1,711,384	26,775	66,500		2,053,171		1,512,215	
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	507,686	577,816	(9,652)	(12,501)	125,202	144,997	2,937,678	(372,259)	(25)
OTHER FINANCING SOURCES (USES)									
Transfers in									
Transfers out									
Property taxes remitted to Central Arkansas Library System							(2,928,498)		
TOTAL OTHER FINANCING SOURCES (USES)							(2,928,498)		
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	507,686	577,816	(9,652)	(12,501)	125,202	144,997	9,180	(372,259)	(25)
FUND BALANCES - JANUARY 1	3,606,828	4,412,982	99,217	287,041	831,255	5,059,398	100,694	499,099	82,284
FUND BALANCES - DECEMBER 31	\$ 4,114,514	\$ 4,990,798	\$ 89,565	\$ 274,540	\$ 956,457	\$ 5,204,395	\$ 109,874	\$ 126,840	\$ 82,259

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, 2023

Schedule 2

	SPECIAL REVENUE FUNDS								
	Communication Facility	Drug Control	Regional Detention Act 117	Boating Safety and Enforcement	Emergency 911	District Court Probation	Child Passenger Protection	Youth Accident Prevention Program (YAPP) Court Cost	Circuit Clerk Commissioner's Fee
REVENUES									
State aid				\$ 18,980					
Federal aid									
Property taxes									
Fines, forfeitures, and costs		\$ 39,198					\$ 1,205	\$ 7,630	
Interest	\$ 49,135	4,673							
Officers' fees						\$ 76,959			\$ 11,093
Jail fees	725,776		\$ 36,903						
911 fees					\$ 1,415,718				
Sanitation fees									
Treasurer's commission									
Collector's commission									
Other									
TOTAL REVENUES	774,911	43,871	36,903	18,980	1,415,718	76,959	1,205	7,630	11,093
Less: Treasurer's commission						335		35	34
NET REVENUES	774,911	43,871	36,903	18,980	1,415,718	76,624	1,205	7,595	11,059
EXPENDITURES									
Current:									
General government									
Law enforcement	1,605,312	69,889	3,735	68,499		78,352		8,194	
Public safety					894,108				
Sanitation									
Health									
Social services									
TOTAL EXPENDITURES	1,605,312	69,889	3,735	68,499	894,108	78,352		8,194	
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(830,401)	(26,018)	33,168	(49,519)	521,610	(1,728)	1,205	(599)	11,059
OTHER FINANCING SOURCES (USES)									
Transfers in	171,851								
Transfers out									
Property taxes remitted to Central Arkansas Library System									
TOTAL OTHER FINANCING SOURCES (USES)	171,851								
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	(658,550)	(26,018)	33,168	(49,519)	521,610	(1,728)	1,205	(599)	11,059
FUND BALANCES - JANUARY 1	2,053,620	205,094	169,937	69,902	2,899,027	8,292	26,744	728	88,828
FUND BALANCES - DECEMBER 31	\$ 1,395,070	\$ 179,076	\$ 203,105	\$ 20,383	\$ 3,420,637	\$ 6,564	\$ 27,949	\$ 129	\$ 99,887

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, 2023

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	\$ 27,546								\$ 77,512
Fines, forfeitures, and costs				\$ 556,362			\$ 31,715	\$ 31,895	
Interest	46		\$ 2,278		\$ 975	\$ 13,205			213
Officers' fees									
Jail fees									
911 fees									
Sanitation fees									
Treasurer's commission									
Collector's commission									
Other		\$ 26,437						118	4,891
TOTAL REVENUES	27,592	26,437	2,278	556,362	975	13,205	31,715	32,013	82,616
Less: Treasurer's commission		113					145		337
NET REVENUES	27,592	26,324	2,278	556,362	975	13,205	31,570	32,013	82,279
EXPENDITURES									
Current:									
General government		26,352							148,001
Law enforcement				745,944		158,902	33,530		
Public safety									
Sanitation									
Health									
Social services									
TOTAL EXPENDITURES		26,352		745,944		158,902	33,530		148,001
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	27,592	(28)	2,278	(189,582)	975	(145,697)	(1,960)	32,013	(65,722)
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	27,592	(28)	2,278	(189,582)	975	(145,697)	(1,960)	32,013	(65,722)
FUND BALANCES - JANUARY 1	132,001	443	86,856	1,382,584	37,138	418,505	2,843	355,524	324,091
FUND BALANCES - DECEMBER 31	\$ 159,593	\$ 415	\$ 89,134	\$ 1,193,002	\$ 38,113	\$ 272,808	\$ 883	\$ 387,537	\$ 258,369

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, 2023

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	\$ 996,499				\$ 62,334		\$ 140,982	\$ 8,346	
Federal aid		\$ 2,307,237	\$ 41,649	\$ 152,441					
Property taxes									
Fines, forfeitures, and costs									
Interest		26,697	501	50,535					
Officers' fees									
Jail fees									
911 fees									
Sanitation fees									
Treasurer's commission									
Collector's commission									
Other		5,150		9,126					
TOTAL REVENUES	996,499	2,339,084	42,150	212,102	62,334		140,982	8,346	
Less: Treasurer's commission									
NET REVENUES	996,499	2,339,084	42,150	212,102	62,334		140,982	8,346	
EXPENDITURES									
Current:									
General government									
Law enforcement					33,566		135,336	9,957	
Public safety				238,654					
Sanitation									
Health	1,195,806								
Social services		2,624,706	41,325						
TOTAL EXPENDITURES	1,195,806	2,624,706	41,325	238,654	33,566		135,336	9,957	
EXCESS OF REVENUES OVER (UNDER)									
EXPENDITURES	(199,307)	(285,622)	825	(26,552)	28,768		5,646	(1,611)	
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	(199,307)	(285,622)	825	(26,552)	28,768		5,646	(1,611)	
FUND BALANCES - JANUARY 1	219,168	897,357	20,712	2,151,653	(7,128)	\$ 556	58,157	(3,080)	\$ 1,249
FUND BALANCES - DECEMBER 31	\$ 19,861	\$ 611,735	\$ 21,537	\$ 2,125,101	\$ 21,640	\$ 556	\$ 63,803	\$ (4,691)	\$ 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, 2023

Schedule 2

SPECIAL REVENUE FUNDS									
	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	Home Investment Partnerships Program	Communication Facility and Equipment	Title II Grant Vision Leadership Program
REVENUES									
State aid						\$ 13,281			\$ 12,677
Federal aid	\$ 205,680				\$ 25,616		\$ 50,717		
Property taxes									
Fines, forfeitures, and costs									
Interest					2,422			\$ 22	
Officers' fees								70,905	
Jail fees									
911 fees				\$ 12,000					
Sanitation fees									
Treasurer's commission									
Collector's commission									
Other									
TOTAL REVENUES	205,680			12,000	28,038	13,281	50,717	70,927	12,677
Less: Treasurer's commission									
NET REVENUES	205,680			12,000	28,038	13,281	50,717	70,927	12,677
EXPENDITURES									
Current:									
General government									
Law enforcement									
Public safety	205,678			12,000					
Sanitation									
Health									
Social services					174,768	8,729	83,064		12,677
TOTAL EXPENDITURES	205,678			12,000	174,768	8,729	83,064		12,677
EXCESS OF REVENUES OVER (UNDER)									
EXPENDITURES	2				(146,730)	4,552	(32,347)	70,927	
OTHER FINANCING SOURCES (USES)									
Transfers in									
Transfers out		\$ (1,700)	\$ (9,194)						
Property taxes remitted to Central Arkansas Library System									
TOTAL OTHER FINANCING SOURCES (USES)		(1,700)	(9,194)						
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER)									
EXPENDITURES AND OTHER USES	2	(1,700)	(9,194)		(146,730)	4,552	(32,347)	70,927	
FUND BALANCES - JANUARY 1	71,749	1,700	9,194	1,989	(20,483)	10,625	(266)	237,359	(118)
FUND BALANCES - DECEMBER 31	\$ 71,751	\$ 0	\$ 0	\$ 1,989	\$ (167,213)	\$ 15,177	\$ (32,613)	\$ 308,286	\$ (118)

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, 2023

Schedule 2

	SPECIAL REVENUE FUNDS								
	Housing Opportunities for Person with AIDS (HOPWA)	Homeless Management Information Systems	Shelter Plus Consolidated Portage	Opioid Abuse Site Based Program	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
REVENUES									
State aid		\$ 44,000							
Federal aid		47,435	\$ 931,254	\$ 27,795		\$ 27,516			
Property taxes									
Fines, forfeitures, and costs									
Interest			8,407						
Officers' fees									
Jail fees									
911 fees									
Sanitation fees									
Treasurer's commission									
Collector's commission									
Other	\$ 249,027	2,810	1,237						
TOTAL REVENUES	249,027	94,245	940,898	27,795		27,516			
Less: Treasurer's commission									
NET REVENUES	249,027	94,245	940,898	27,795		27,516			
EXPENDITURES									
Current:									
General government					\$ 5,721,836				
Law enforcement				113,467	6,127,630	(16,882)		\$ 2,304	\$ 14,843
Public safety									
Sanitation									
Health									
Social services	307,356	125,290	1,333,199						
TOTAL EXPENDITURES	307,356	125,290	1,333,199	113,467	11,849,466	(16,882)		2,304	14,843
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(58,329)	(31,045)	(392,301)	(85,672)	(11,849,466)	44,398		(2,304)	(14,843)
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	(58,329)	(31,045)	(392,301)	(85,672)	(11,849,466)	44,398		(2,304)	(14,843)
FUND BALANCES - JANUARY 1	(38,192)	90,071	434,414	(2,989)	16,464,568	(51,148)	\$ (803)	17,358	89,894
FUND BALANCES - DECEMBER 31	\$ (96,521)	\$ 59,026	\$ 42,113	\$ (88,661)	\$ 4,615,102	\$ (6,750)	\$ (803)	\$ 15,054	\$ 75,051

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, 2023

Schedule 2

SPECIAL REVENUE FUNDS										
	Domestic Violence Survivors Program	Community Development Block Grant	Emergency Rental Assistance	Junior Deputy Grant	Edward Byrne Justice Assistant Grant	American Rescue Plan ESSER III Afterschool Grant	Champions for Oral Health Grant	Administrative Office of the Courts DWI/Sobriety Court Grant	Juvenile Detention Center Supply Chain Assistance Grant	
REVENUES										
State aid										
Federal aid	\$ 73,371			\$ 36,509		\$ 168,624				\$ 6,293
Property taxes										
Fines, forfeitures, and costs										
Interest										
Officers' fees										
Jail fees										
911 fees										
Sanitation fees										
Treasurer's commission										
Collector's commission										
Other	520						\$ 9,500			
TOTAL REVENUES	73,891			36,509		168,624	9,500			6,293
Less: Treasurer's commission										
NET REVENUES	73,891			36,509		168,624	9,500			6,293
EXPENDITURES										
Current:										
General government										
Law enforcement				117,974						194
Public safety										
Sanitation										
Health										
Social services	102,776		\$ 1,566,212			167,102	8,573			
TOTAL EXPENDITURES	102,776		1,566,212	117,974		167,102	8,573			194
EXCESS OF REVENUES OVER (UNDER)										
EXPENDITURES	(28,885)		(1,566,212)	(81,465)		1,522	927			6,099
OTHER FINANCING SOURCES (USES)										
Transfers in										
Transfers out		\$ (296)								
Property taxes remitted to Central Arkansas Library System										
TOTAL OTHER FINANCING SOURCES (USES)		(296)								
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER)										
EXPENDITURES AND OTHER USES	(28,885)	(296)	(1,566,212)	(81,465)		1,522	927			6,099
FUND BALANCES - JANUARY 1	(1,003)	296	1,566,212		\$ 27,496	(3,665)	91	\$ 2,631		5,000
FUND BALANCES - DECEMBER 31	\$ (29,888)	\$ 0	\$ 0	\$ (81,465)	\$ 27,496	\$ (2,143)	\$ 1,018	\$ 2,631		\$ 11,099

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, 2023

Schedule 2

	SPECIAL REVENUE FUNDS						ENTERPRISE FUND	
	Pulaski County Supply Office Supply Chain Assistance Grant	Adult Drug Court Grant	Pathway Home 3 Grant	American College Testing (ACT) Prep First Electric Trust	Pulaski County Sheriff Office Comprehensive Opioid, Stimulant, & Substance Abuse Program (COSSAP) Grant	Temporary Assistance for Needy Families (TANF) Grant	Sanitation	Totals
REVENUES								
State aid	\$ 10,849	\$ 4,165				\$ 182,971		\$ 3,032,106
Federal aid		78,529			\$ 14,283			4,188,656
Property taxes						\$ 200,341		2,981,970
Fines, forfeitures, and costs								739,127
Interest							431	502,115
Officers' fees								2,196,357
Jail fees								762,679
911 fees								1,427,718
Sanitation fees							5,345,111	5,345,111
Treasurer's commission								529,903
Collector's commission								2,207,472
Other				\$ 1,500			30,126	341,936
TOTAL REVENUES	10,849	82,694		1,500	14,283	182,971	5,576,009	24,255,150
Less: Treasurer's commission							24,801	38,221
NET REVENUES	10,849	82,694		1,500	14,283	182,971	5,551,208	24,216,929
EXPENDITURES								
Current:								
General government								11,288,817
Law enforcement		83,942	\$ 21,761		136,987			9,646,711
Public safety								1,350,440
Sanitation							6,821,059	6,821,059
Health								1,195,806
Social services						189,910		6,745,687
TOTAL EXPENDITURES		83,942	21,761		136,987	189,910	6,821,059	37,048,520
EXCESS OF REVENUES OVER (UNDER)								
EXPENDITURES	10,849	(1,248)	(21,761)	1,500	(122,704)	(6,939)	(1,269,851)	(12,831,591)
OTHER FINANCING SOURCES (USES)								
Transfers in								171,851
Transfers out								(11,190)
Property taxes remitted to Central Arkansas Library System								(2,928,498)
TOTAL OTHER FINANCING SOURCES (USES)								(2,767,837)
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER)								
EXPENDITURES AND OTHER USES	10,849	(1,248)	(21,761)	1,500	(122,704)	(6,939)	(1,269,851)	(15,599,428)
FUND BALANCES - JANUARY 1	5,000	(4,878)					4,957,495	50,449,196
FUND BALANCES - DECEMBER 31	\$ 15,849	\$ (6,126)	\$ (21,761)	\$ 1,500	\$ (122,704)	\$ (6,939)	\$ 3,687,644	\$ 34,849,768

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

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

<u>Fund Name</u>	<u>Fund Description</u>
Treasurer's Automation	Ark. Code Ann. § 21-6-302 established fund to receive up to 10% of treasurer's gross commissions to operate the treasurer's office and to purchase, maintain, and operate an automated accounting and record keeping system.
Collector's Automation	Ark. Code Ann. § 21-6-305 established fund to receive up to 10% of collector's gross commission to operate the collector's office and to purchase, maintain, and operate an automated record keeping system.
Circuit Court Automation	Ark. Code Ann. § 16-13-704 established fund to receive circuit court installment fees to be used for circuit court-related technology and to defray the cost of fine collection.
District Court Automation	Ark. Code Ann. § 16-13-704 established fund to receive district court installment fees to be used solely for district court-related technology.
Assessor's Amendment no. 79	Ark. Code Ann. § 26-26-310 provides that 1% of the county's share of surplus funds from the Property Tax Relief Trust Fund be allocated to county assessors for the purpose of administering Ark. Const. amend. 79.
County 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 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.

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

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

<u>Fund Name</u>	<u>Fund Description</u>
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.
Boating Safety and Enforcement	Ark. Code Ann. § 27-101-111 established fund to receive fees to be used for operating a patrol on the waterways within the county or for emergency rescue services if the county has not established a patrol.
Emergency 911	Ark. Code Ann. § 12-10-318 established fund to receive fees collected by telephone providers for 911 emergency services.
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.

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

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

<u>Fund Name</u>	<u>Fund Description</u>
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, including construction and maintenance 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.
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	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	Established to account for 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.

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

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

<u>Fund Name</u>	<u>Fund Description</u>
Court Improvement Team Grant	Established to account for federal grant funds to provide materials and training to improve court efficiency and quality of legal representation and to increase training for court personnel.
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.
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.
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.
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, 2023

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.
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.
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.
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.

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

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

<u>Fund Name</u>	<u>Fund Description</u>
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.
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.
American Rescue Plan 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.
Administrative Office of the Courts DWI/Sobriety Court Grant	Established to account for the Pulaski County DWI/Sobriety Court Program to provide treatment materials and incentives for program participants.
Juvenile Detention Center 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.
Pulaski County Supply Office 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.
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.
Pathway Home 3 Grant	Established to account for funding to provide job readiness training to males through the Future Fit Program, focusing on industries that are accessible and accepting of individuals with a criminal background.
American College Testing (ACT) Prep First Electric Trust	Established to account for funding to support the purchase of ACT prep books, calculators, prep sessions, and certified instructors for Pulaski County high school students.

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

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

<u>Fund Name</u>	<u>Fund Description</u>
Pulaski County Sheriff Office Comprehensive Opioid, Stimulant, & Substance Abuse Program (COSSAP) Grant	Established to account for funding from the USDOJ Bureau of Justice Assistance (BJA) supports the Pulaski County Sheriff's Office Reentry Program by treating substance use disorder (SUD) sufferers, providing transitional and recovery housing to SUD sufferers, and embedding peers at multiple stages of the Sequential Intercept Model (SIM).
Temporary Assistance for Needy Families (TANF) Grant	Established to account for funds to support the Career Readiness and Workforce Development Program within Pulaski County and the Emerging Champions After-School Program.
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, 2023
(Unaudited)

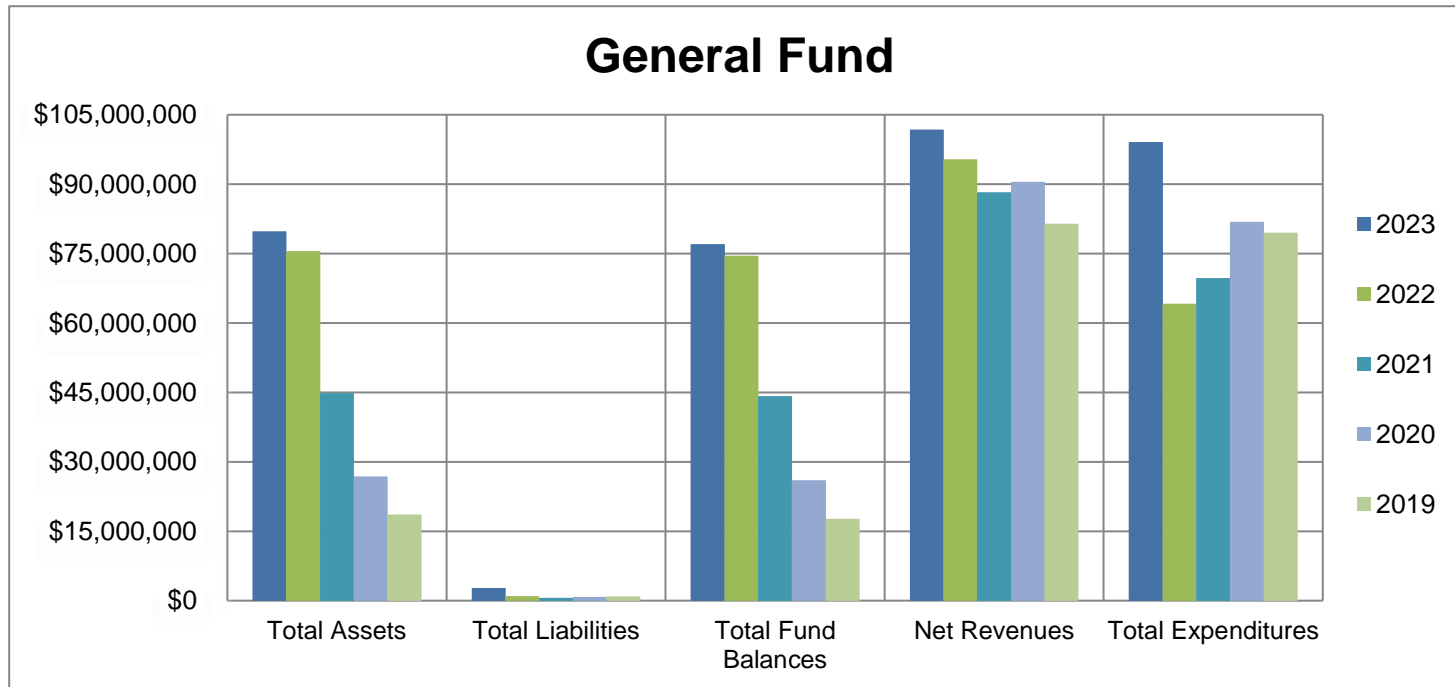
Schedule 3

	<u>December 31, 2023</u>
Land & Buildings	\$ 85,740,664
Equipment & Vehicles	45,312,368
Construction in Progress	<u>5,661,198</u>
Total	<u>\$ 136,714,230</u>
<u>Enterprise Fund Capital Assets</u>	
Equipment	<u>\$ 649,211</u>

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

Schedule 4-1

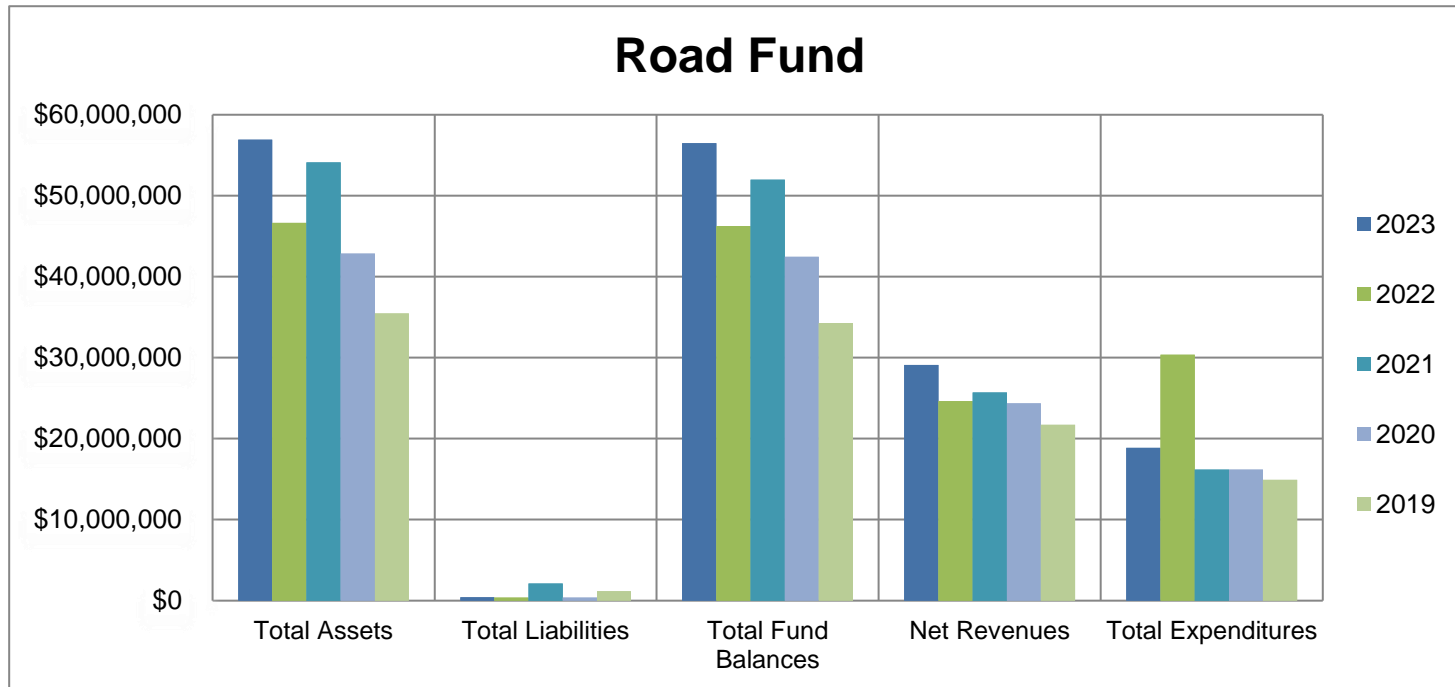
General	2023	2022	2021	2020	2019
Total Assets	\$ 79,795,909	\$ 75,509,360	\$ 44,771,646	\$ 26,827,230	\$ 18,551,837
Total Liabilities	2,769,328	970,232	617,924	832,538	896,796
Total Fund Balances	77,026,581	74,539,128	44,153,722	25,994,692	17,655,041
Net Revenues	101,732,127	95,316,723	88,216,587	90,477,019	81,428,996
Total Expenditures	99,084,013	64,171,208	69,663,957	81,834,295	79,473,857
Total Other Financing Sources/Uses	(160,661)	(760,109)	(393,600)	(303,073)	12,835



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

Schedule 4-2

<u>Road</u>	2023	2022	2021	2020	2019
Total Assets	\$ 56,906,243	\$ 46,638,854	\$ 54,102,320	\$ 42,864,838	\$ 35,465,304
Total Liabilities	415,801	386,859	2,108,732	389,817	1,181,992
Total Fund Balances	56,490,442	46,251,995	51,993,588	42,475,021	34,283,312
Net Revenues	29,100,668	24,644,052	25,706,233	24,376,758	21,697,526
Total Expenditures	18,862,221	30,385,645	16,187,666	16,185,049	14,906,496
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, 2023
 (Unaudited)

Schedule 4-3

Other Funds in the Aggregate	2023	2022	2021	2020	2019
Total Assets	\$ 81,795,442	\$ 86,007,707	\$ 84,114,782	\$ 61,468,843	\$ 58,558,854
Total Liabilities	46,945,674	35,558,511	35,870,310	33,399,688	32,828,199
Total Fund Balances	34,849,768	50,449,196	48,244,472	28,069,155	25,730,655
Net Revenues	24,216,929	63,236,093	76,651,385	25,134,127	24,088,896
Total Expenditures	37,048,520	59,064,120	54,248,331	20,567,160	20,084,201
Total Other Financing Sources/Uses	(2,767,837)	(1,967,249)	(2,227,737)	(2,228,467)	(2,469,998)

