

Scott County, Arkansas

**Regulatory Basis Financial Statements
and Other Reports**

December 31, 2022 and 2021

LEGISLATIVE JOINT AUDITING COMMITTEE



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Arkansas

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



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

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

LEGISLATIVE JOINT AUDITING COMMITTEE ARKANSAS LEGISLATIVE AUDIT

Independent Auditor's Report

Scott 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 Scott County, Arkansas (County), which are comprised of the Balance Sheet – Regulatory Basis for the general fund, road fund, and other funds in the aggregate as of December 31, 2022 and 2021, and the related Statements of Revenues, Expenses, and Changes in Fund Balances and Budget and Actual – General and Road Funds – Regulatory Basis for the year then ended, and the related notes to the financial statements.

Unmodified Opinions on Regulatory Basis of Accounting

In our opinion, the accompanying regulatory basis financial statements referred to above present fairly, in all material respects, the regulatory basis financial position of the general fund, road fund, and other funds in the aggregate of Scott County, Arkansas, as of December 31, 2022 and 2021; the regulatory basis revenues, expenditures, and changes in net position; and the budgetary comparisons for the general fund and road fund for the year then ended, in accordance with the financial reporting provisions of Ark. Code Ann. § 10-4-412 described in Note 1.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles section of our report, the accompanying regulatory basis financial statements referred to above do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of the general fund, road fund, and other funds in the aggregate of Scott County, Arkansas, as of December 31, 2022 and 2021, or the revenues, expenditures, and changes in net position and, where applicable, cash flows thereof for the year then ended.

Basis for Opinions

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

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

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

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

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 October 5, 2023, on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of the testing, and not to provide an opinion on the effectiveness of the County's internal control over financial reporting or on compliance. The report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.

ARKANSAS LEGISLATIVE AUDIT



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

Little Rock, Arkansas
October 5, 2023
LOCO06322

Arkansas

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



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

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

LEGISLATIVE JOINT AUDITING COMMITTEE ARKANSAS LEGISLATIVE AUDIT

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

Independent Auditor's Report

Scott 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 Scott County, Arkansas (County), as of and for the years ended December 31, 2022 and 2021, 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 October 5, 2023. We issued an adverse opinion because the financial statements are prepared by the County on the basis of the financial reporting provisions of Ark. Code Ann. § 10-4-412, which is a basis of accounting other than accounting principles generally accepted in the United States of America. The effects on the financial statements of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material. However, with respect to the regulatory basis of accounting described in Note 1, our opinions on the general fund, road fund, and other funds in the aggregate were unmodified.

Report on Internal Control Over Financial Reporting

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

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

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

Report on Compliance and Other Matters

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

We also reported to management of the County in a separate letter dated October 5, 2023.

Purpose of This Report

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

ARKANSAS LEGISLATIVE AUDIT



Timothy R. Jones, CPA, CFF
Deputy Legislative Auditor

Little Rock, Arkansas
October 5, 2023

Arkansas

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



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

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

**LEGISLATIVE JOINT AUDITING COMMITTEE
ARKANSAS LEGISLATIVE AUDIT**

MANAGEMENT LETTER

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

The commentary contained in this letter relates to the following officials who held office during 2022 and 2021:

County Judge: James Forbes
Treasurer: Teresa Scantling
Sheriff/Collector: Randy Shores
County/Circuit Clerk: Barbara Whiteley
Assessor: Terri Churchill
County Library Board Treasurer: Clydene Hughes (January 1, 2021 through October 31, 2022)
Vacant (November 1, 2022 through December 31, 2022)
District Court Clerk: DesiRae Hall

No issues came to our attention that we considered necessary to report to management.

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

Timothy R. Jones

Timothy R. Jones, CPA, CFF
Deputy Legislative Auditor

Little Rock, Arkansas
October 5, 2023

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

Exhibit A

	General	Road	Other Funds in the Aggregate
ASSETS			
Cash and cash equivalents	\$ 4,052,813	\$ 4,366,967	\$ 4,860,171
Accounts receivable	155,161	70	168,113
Interfund receivable			17,525
TOTAL ASSETS	\$ 4,207,974	\$ 4,367,037	\$ 5,045,809
LIABILITIES AND FUND BALANCES			
Liabilities:			
Accounts payable	\$ 20,438	\$ 37,193	\$ 28,953
Interfund payable	17,525		
Settlements pending			987,631
Total Liabilities	37,963	37,193	1,016,584
Fund Balances:			
Restricted	25,396	721,408	4,029,225
Committed	81,055		
Assigned	16,544	3,608,436	
Unassigned	4,047,016		
Total Fund Balances	4,170,011	4,329,844	4,029,225
TOTAL LIABILITIES AND FUND BALANCES	\$ 4,207,974	\$ 4,367,037	\$ 5,045,809

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

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

	General	Road	Other Funds in the Aggregate
REVENUES			
State aid	\$ 524,270	\$ 1,727,053	\$ 180,675
Federal aid	1,544,074	404,317	1,510,503
Property taxes	277,897	28	25,922
Sales taxes	549,783		1,099,566
Fines, forfeitures, and costs	144,500		21,950
Interest	17,374	14,344	17,163
Officers' fees	35,706		122,986
Jail fees			174,125
911 fees			224,584
Treasurer's commission	108,705		11,763
Collector's commission	121,244		17,525
Taxes apportioned - Assessor's salary and expense	185,119		
Other	<u>164,885</u>	<u>1,450</u>	<u>23,564</u>
 TOTAL REVENUES	 3,673,557	 2,147,192	 3,430,326
 Less: Treasurer's commission	 <u>29,376</u>	 <u>42,765</u>	 <u>30,091</u>
 NET REVENUES	 <u>3,644,181</u>	 <u>2,104,427</u>	 <u>3,400,235</u>
 EXPENDITURES			
Current:			
General government	1,168,210		1,006,021
Law enforcement	860,770		895,036
Highways and streets		2,312,079	108,318
Public safety	11,621		192,337
Sanitation			459,315
Health	3,452		
Recreation and culture	101,926		37,891
Social services	77,162		
Water extension			<u>97,303</u>
 TOTAL EXPENDITURES	 <u>2,223,141</u>	 <u>2,312,079</u>	 <u>2,796,221</u>

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

	General	Road	Other Funds in the Aggregate
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>\$ 1,421,040</u>	<u>\$ (207,652)</u>	<u>\$ 604,014</u>
OTHER FINANCING SOURCES (USES)			
Transfers in			42,206
Transfers out	<u>(42,206)</u>		
TOTAL OTHER FINANCING SOURCES (USES)	<u>(42,206)</u>		<u>42,206</u>
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	1,378,834	(207,652)	646,220
FUND BALANCES - JANUARY 1	<u>2,791,177</u>	<u>4,537,496</u>	<u>3,383,005</u>
FUND BALANCES - DECEMBER 31	<u><u>\$ 4,170,011</u></u>	<u><u>\$ 4,329,844</u></u>	<u><u>\$ 4,029,225</u></u>

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

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

Exhibit C

	General			Road		
			Variance			Variance
	Budget	Actual	Favorable (Unfavorable)	Budget	Actual	Favorable (Unfavorable)
REVENUES						
State aid	\$ 516,589	\$ 524,270	\$ 7,681	\$ 1,217,062	\$ 1,727,053	\$ 509,991
Federal aid	1,839,707	1,544,074	(295,633)	532,596	404,317	(128,279)
Property taxes	236,802	277,897	41,095	43	28	(15)
Sales taxes	391,660	549,783	158,123			
Fines, forfeitures, and costs	97,713	144,500	46,787			
Interest	3,548	17,374	13,826	8,336	14,344	6,008
Officers' fees	42,886	35,706	(7,180)			
Treasurer's commission	107,516	108,705	1,189			
Collector's commission		121,244	121,244			
Taxes apportioned - Assessor's salary and expense		185,119	185,119			
Other	145,137	164,885	19,748	1,450	1,450	0
TOTAL REVENUES	3,381,558	3,673,557	291,999	1,759,487	2,147,192	387,705
Less: Treasurer's commission		29,376	(29,376)		42,765	(42,765)
NET REVENUES	3,381,558	3,644,181	262,623	1,759,487	2,104,427	344,940
EXPENDITURES						
Current:						
General government	1,370,161	1,168,210	201,951			
Law enforcement	945,095	860,770	84,325			
Highways and streets				3,386,610	2,312,079	1,074,531
Public safety	21,244	11,621	9,623			
Health	4,560	3,452	1,108			
Recreation and culture	101,926	101,926	0			
Social services	60,833	77,162	(16,329)			
TOTAL EXPENDITURES	2,503,819	2,223,141	280,678	3,386,610	2,312,079	1,074,531

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

Exhibit C

	General			Road		
	Budget	Actual	Variance	Budget	Actual	Variance
			Favorable (Unfavorable)			Favorable (Unfavorable)
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ 877,739	\$ 1,421,040	\$ 543,301	\$ (1,627,123)	\$ (207,652)	\$ 1,419,471
OTHER FINANCING SOURCES (USES)						
Transfers in	282,478		(282,478)			
Transfers out		(42,206)		(42,206)		
TOTAL OTHER FINANCING SOURCES (USES)	282,478	(42,206)	(324,684)			
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	1,160,217	1,378,834	218,617	(1,627,123)	(207,652)	1,419,471
FUND BALANCES - JANUARY 1	1,357,157	2,791,177	1,434,020	1,509,988	4,537,496	3,027,508
FUND BALANCES - DECEMBER 31	\$ 2,517,374	\$ 4,170,011	\$ 1,652,637	\$ (117,135)	\$ 4,329,844	\$ 4,446,979

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

SCOTT COUNTY, ARKANSAS
 BALANCE SHEET - REGULATORY BASIS
 DECEMBER 31, 2021

	General	Road	Other Funds in the Aggregate
ASSETS			
Cash and cash equivalents	\$ 2,661,667	\$ 4,549,349	\$ 4,253,675
Accounts receivable	150,000	45	89,356
TOTAL ASSETS	\$ 2,811,667	\$ 4,549,394	\$ 4,343,031
LIABILITIES AND FUND BALANCES			
Liabilities:			
Accounts payable	\$ 20,490	\$ 11,898	\$ 53,332
Settlements pending			906,694
Total Liabilities	20,490	11,898	960,026
Fund Balances:			
Restricted	90,508	1,035,149	3,383,005
Committed	80,304		
Assigned	17,449	3,502,347	
Unassigned	2,602,916		
Total Fund Balances	2,791,177	4,537,496	3,383,005
TOTAL LIABILITIES AND FUND BALANCES	\$ 2,811,667	\$ 4,549,394	\$ 4,343,031

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

SCOTT COUNTY, ARKANSAS
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES -
 REGULATORY BASIS
 FOR THE YEAR ENDED DECEMBER 31, 2021

Exhibit B-1

	General	Road	Other Funds in the Aggregate
REVENUES			
State aid	\$ 520,285	\$ 1,608,343	\$ 81,240
Federal aid	323,024	347,154	1,449,159
Property taxes	275,787	46	27,383
Sales taxes	527,385		1,333,711
Fines, forfeitures, and costs	142,026		25,113
Interest	4,729	17,742	13,946
Officers' fees	50,406		132,924
Jail fees			142,921
911 fees			254,874
Treasurer's commission	109,839		12,204
Collector's commission	120,821		17,110
Taxes apportioned - Assessor's salary and expense	177,081		
Other	<u>102,241</u>	<u>9,156</u>	<u>23,008</u>
TOTAL REVENUES	2,353,624	1,982,441	3,513,593
Less: Treasurer's commission	<u>28,374</u>	<u>38,925</u>	<u>36,566</u>
NET REVENUES	<u>2,325,250</u>	<u>1,943,516</u>	<u>3,477,027</u>
EXPENDITURES			
Current:			
General government	977,720		344,991
Law enforcement	827,234		794,404
Highways and streets	32,835	2,053,624	
Public safety	7,698		161,067
Sanitation	7,414		822,739
Health	3,502		
Recreation and culture	48,068		34,748
Social services	76,083		
Water extension			36,252
Total Current	<u>1,980,554</u>	<u>2,053,624</u>	<u>2,194,201</u>
Debt Service:			
Bond principal			380,000
Bond interest and other charges			11,070
TOTAL EXPENDITURES	<u>1,980,554</u>	<u>2,053,624</u>	<u>2,585,271</u>

SCOTT COUNTY, ARKANSAS
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES -
 REGULATORY BASIS
 FOR THE YEAR ENDED DECEMBER 31, 2021

	General	Road	Other Funds in the Aggregate
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>\$ 344,696</u>	<u>\$ (110,108)</u>	<u>\$ 891,756</u>
OTHER FINANCING SOURCES (USES)			
Transfers in	120,118		258,095
Transfers out	<u>(28,319)</u>		<u>(349,894)</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>91,799</u>		<u>(91,799)</u>
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	436,495	(110,108)	799,957
FUND BALANCES - JANUARY 1	<u>2,354,682</u>	<u>4,647,604</u>	<u>2,583,048</u>
FUND BALANCES - DECEMBER 31	<u>\$ 2,791,177</u>	<u>\$ 4,537,496</u>	<u>\$ 3,383,005</u>

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

SCOTT 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, 2021

Exhibit C-1

	General			Road		
	Budget	Actual	Variance	Budget	Actual	Variance
			Favorable (Unfavorable)			Favorable (Unfavorable)
REVENUES						
State aid	\$ 455,091	\$ 520,285	\$ 65,194	\$ 1,223,322	\$ 1,608,343	\$ 385,021
Federal aid	1,534,588	323,024	(1,211,564)	561,306	347,154	(214,152)
Property taxes	306,667	275,787	(30,880)	1,048	46	(1,002)
Sales taxes	427,488	527,385	99,897			
Fines, forfeitures, and costs	105,111	142,026	36,915			
Interest	5,066	4,729	(337)	210	17,742	17,532
Officers' fees	37,350	50,406	13,056			
Treasurer's commission		109,839	109,839			
Collector's commission		120,821	120,821			
Taxes apportioned - Assessor's salary and expense		177,081	177,081			
Other	<u>141,166</u>	<u>102,241</u>	<u>(38,925)</u>	<u>34,405</u>	<u>9,156</u>	<u>(25,249)</u>
TOTAL REVENUES	3,012,527	2,353,624	(658,903)	1,820,291	1,982,441	162,150
Less: Treasurer's commission		<u>28,374</u>	<u>(28,374)</u>		<u>38,925</u>	<u>(38,925)</u>
NET REVENUES	3,012,527	2,325,250	(687,277)	1,820,291	1,943,516	123,225
EXPENDITURES						
Current:						
General government	1,184,300	977,720	206,580			
Law enforcement	897,511	827,234	70,277			
Highways and streets		32,835	(32,835)	3,341,054	2,053,624	1,287,430
Public safety	16,375	7,698	8,677			
Sanitation		7,414	(7,414)			
Health	4,138	3,502	636			
Recreation and culture	114,000	48,068	65,932			
Social services	60,340	76,083	(15,743)			
TOTAL EXPENDITURES	2,276,664	1,980,554	296,110	3,341,054	2,053,624	1,287,430

SCOTT 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, 2021

	General			Road		
			Variance			Variance
	Budget	Actual	Favorable (Unfavorable)	Budget	Actual	Favorable (Unfavorable)
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ 735,863	\$ 344,696	\$ (391,167)	\$ (1,520,763)	\$ (110,108)	\$ 1,410,655
OTHER FINANCING SOURCES (USES)						
Transfers in	361,807	120,118	(241,689)	271,689		(271,689)
Transfers out		(28,319)	(28,319)			
TOTAL OTHER FINANCING SOURCES (USES)	361,807	91,799	(270,008)	271,689		(271,689)
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	1,097,670	436,495	(661,175)	(1,249,074)	(110,108)	1,138,966
FUND BALANCES - JANUARY 1	222,981	2,354,682	2,131,701	1,604,877	4,647,604	3,042,727
FUND BALANCES - DECEMBER 31	\$ 1,320,651	\$ 2,791,177	\$ 1,470,526	\$ 355,803	\$ 4,537,496	\$ 4,181,693

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

SCOTT COUNTY, ARKANSAS
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2022 AND 2021

NOTE 1: Summary of Significant Accounting Policies

A. Financial Reporting Entity

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

B. Basis of Presentation - Regulatory

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

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

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

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

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

Road Fund - The Road Fund (Special Revenue Fund) is used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects. The Road Fund accounts for and reports proceeds of state highway turnback and federal aid 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 through 4 for Special Revenue Funds as reported with other funds in the aggregate.

Capital Projects Funds - Capital Projects Funds are used to account for and report financial resources that are restricted, committed, or assigned to expenditure for capital outlay, including the acquisition or construction of capital facilities and other capital assets. See Schedule 4 for the Capital Projects Fund reported with other funds in the aggregate.

Debt Service Funds - Debt Service Funds are used to account for and report financial resources that are restricted, committed, or assigned to expenditure for principal and interest. See Schedule 4 for Debt Service Funds as reported with other funds in the aggregate.

SCOTT COUNTY, ARKANSAS
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2022 AND 2021

NOTE 1: Summary of Significant Accounting Policies (Continued)

B. Basis of Presentation – Regulatory (Continued)

Other Funds in the Aggregate (Continued)

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 and 3 for Custodial Funds as reported with other funds in the aggregate.

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, commissions, property taxes, fees, bonds, and trust accounts that have not been transferred to the appropriate entities.

Fund Balance Classifications

1. Restricted fund balance – amounts that are restricted when constraints placed on the use of resources are either (a) externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments; or (b) imposed by law through constitutional provisions or enabling legislation.
2. Committed fund balance – amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the Quorum Court.

SCOTT COUNTY, ARKANSAS
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2022 AND 2021

NOTE 1: Summary of Significant Accounting Policies (Continued)

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

Fund Balance Classifications (Continued)

3. Assigned fund balance – amounts that are constrained by the Quorum Court's intent to be used for specific purposes, but are neither restricted nor committed.
4. Unassigned fund balance – amounts that have not been assigned to other funds and that have not been restricted, committed, or assigned to specific purposes within the general fund. This classification may also include negative amounts in other governmental funds, if expenditures incurred for specific purposes exceeded the amounts restricted, committed, or assigned to those purposes.

E. Property Taxes

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

F. Budget Law

1. Legal Requirements

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

2. Accounting

The County prepared an annual budget on the regulatory basis for the General Fund, 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.

SCOTT COUNTY, ARKANSAS
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2022 AND 2021

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:

	December 31, 2022	
	Carrying Amount	Bank Balance
Insured (FDIC)	\$ 1,148,742	\$ 1,153,408
Collateralized:		
Collateral held by the County's agent, pledging bank or pledging bank's trust department or agent in the		
County's name	<u>12,111,950</u>	<u>12,789,993</u>
Total Deposits	<u><u>\$ 13,260,692</u></u>	<u><u>\$ 13,943,401</u></u>

The above total deposits do not include cash on hand of \$19,259.

	December 31, 2021	
	Carrying Amount	Bank Balance
Insured (FDIC)	\$ 1,106,779	\$ 1,115,994
Collateralized:		
Collateral held by the County's agent, pledging bank or pledging bank's trust department or agent in the		
County's name	<u>10,356,765</u>	<u>10,538,462</u>
Total Deposits	<u><u>\$ 11,463,544</u></u>	<u><u>\$ 11,654,456</u></u>

The above total deposits do not include cash on hand of \$1,147.

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.

SCOTT COUNTY, ARKANSAS
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2022 AND 2021

NOTE 4: Accounts Receivable

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

Description	General Fund	Road Fund	Other Funds in the Aggregate
State aid			\$ 100,000
Federal aid	\$ 10,319		
Property taxes	14,969		343
Fines, forfeitures, and costs	8,957		1,234
Interest		\$ 70	14
Officers' fees	2,608		8,654
Jail fees			2,643
911 fees			38,115
Treasurer's commission	108,705		
Collector's commission			17,110
Other	9,603		
Totals	\$ 155,161	\$ 70	\$ 168,113

The accounts receivable balance at December 31, 2021, is composed of the following:

Description	General Fund	Road Fund	Other Funds in the Aggregate
Federal aid	\$ 3,706		
Property taxes	7,010		\$ 257
Fines, forfeitures, and costs	10,801		463
Interest		\$ 45	8
Officers' fees	7,838		13,910
Jail fees			3,093
911 fees			42,311
Treasurer's commission	109,839		12,204
Collector's commission			17,110
Other	10,806		
Totals	\$ 150,000	\$ 45	\$ 89,356

NOTE 5: Accounts Payable

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

Description	General Fund	Road Fund	Other Funds in the Aggregate
Vendor payables	\$ 10,524	\$ 30,978	\$ 19,340
Payroll taxes payable	9,914	6,215	9,613
Totals	\$ 20,438	\$ 37,193	\$ 28,953

SCOTT COUNTY, ARKANSAS
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2022 AND 2021

NOTE 5: Accounts Payable (Continued)

The accounts payable balance at December 31, 2021, is composed of the following:

Description	General Fund	Road Fund	Other Funds in the Aggregate
Vendor payables	\$ 18,067	\$ 10,257	\$ 53,332
Payroll taxes payable	<u>2,423</u>	<u>1,641</u>	
Totals	<u><u>\$ 20,490</u></u>	<u><u>\$ 11,898</u></u>	<u><u>\$ 53,332</u></u>

NOTE 6: Interfund Balances

Individual fund interfund receivable and payable balances are as follows:

	December 31, 2022	
	Interfund Receivable	Interfund Payable
General Fund		\$ 17,525
Other Funds in the Aggregate:		
Special Revenue Funds:		
Collector's Automation	<u>\$ 17,525</u>	
Totals	<u><u>\$ 17,525</u></u>	<u><u>\$ 17,525</u></u>

Interfund receivable and payable consists of an error in transferring restricted revenues to the appropriate fund. This balance was repaid on June 22, 2023.

SCOTT COUNTY, ARKANSAS
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2022 AND 2021

NOTE 7: Details of Fund Balance Classifications

Fund balance classifications at December 31, 2022, are composed of the following:

Description	General Fund	Road Fund	Other Funds in the Aggregate
Fund Balances:			
Restricted for:			
General government	\$ 18,262		\$ 1,544,344
Law enforcement			1,056,787
Highways and streets		\$ 721,408	90,861
Public safety			645,215
Sanitation			654,676
Recreation and culture			37,342
Social services	7,134		
Total Restricted	25,396	721,408	4,029,225
Committed for:			
Capital outlay and maintenance	<u>81,055</u>		
Assigned to:			
Law enforcement	12,298		
Highways and streets		3,608,436	
Recreation and culture	3,430		
Social services	816		
Total Assigned	16,544	3,608,436	
Unassigned	4,047,016		
Totals	\$ 4,170,011	\$ 4,329,844	\$ 4,029,225

SCOTT COUNTY, ARKANSAS
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2022 AND 2021

NOTE 7: Details of Fund Balance Classifications (Continued)

Fund balance classifications at December 31, 2021, are composed of the following:

Description	General Fund	Road Fund	Other Funds in the Aggregate
Fund Balances:			
Restricted for:			
General government	\$ 16,503		\$ 1,332,948
Law enforcement			788,827
Highways and streets		\$ 1,035,149	199,148
Public safety			598,738
Sanitation			421,603
Recreation and culture	66,926		41,741
Social services	7,079		
Total Restricted	90,508	1,035,149	3,383,005
Committed for:			
Capital outlay and maintenance	<u>80,304</u>		
Assigned to:			
Law enforcement	12,298		
Highways and streets		3,502,347	
Recreation and culture	3,430		
Social services	1,721		
Total Assigned	17,449	3,502,347	
Unassigned	2,602,916		
Totals	\$ 2,791,177	\$ 4,537,496	\$ 3,383,005

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, 2022 and 2021, the legal debt limit for bonded debt was \$10,499,241 and \$10,161,761, respectively. There were no property tax secured bond issues.

B. Short-term Financing Obligations

The County is subject to a constitutional limitation for short-term financing obligations equal to 2.5% of the assessed value of taxable property within the County as determined by the last tax assessment. At December 31, 2022 and 2021, the legal debt limit for short-term financing obligations was \$2,929,331 and \$2,823,032, respectively. There were no short-term financing obligations.

SCOTT COUNTY, ARKANSAS
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2022 AND 2021

NOTE 9: Commitments

Total commitments consist of the following at December 31, 2022 and 2021:

	December 31, 2022	December 31, 2021
Long-term liabilities	\$ 107,927	\$ 105,390
Reappraisal contract	<u>304,944</u>	<u></u>
 Total Commitments	 <u>\$ 412,871</u>	 <u>\$ 105,390</u>

Long-term Liabilities

Long-term liabilities at December 31, 2022 and 2021, are comprised of the following:

	December 31, 2022	December 31, 2021
Compensated absences consisting of accrued vacation leave adjusted to current salary cost	<u>\$ 107,927</u>	<u>\$ 105,390</u>

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

Long-Term Debt Issued and Outstanding

Date of Issue	Date of Final Maturity	Rate of Interest	Amount Authorized and Issued	Debt Outstanding December 31, 2021	Maturities to December 31, 2021
<u>Bonds</u>					
8/1/06	2/1/21	3.8-5%	<u>\$ 6,045,000</u>	<u>\$ 0</u>	<u>\$ 6,045,000</u>

Changes in Long-Term Debt

	Balance January 01, 2021	Issued	Retired	Balance December 31, 2021
Bonds payable	<u>\$ 380,000</u>	<u>\$ 0</u>	<u>\$ 380,000</u>	<u>\$ 0</u>

Lease

The County entered into a lease agreement for a 2016 Peterbilt 567 Tractor on March 21, 2016. Terms of the lease are monthly rental payments of \$3,493 for 60 months. At the end of the lease term, the County may purchase or return the tractor to the lessor.

Lease expense for 2021 was \$11,178.

SCOTT COUNTY, ARKANSAS
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2022 AND 2021

NOTE 9: Commitments (Continued)

County-Wide Reappraisal Contract

The County entered into a contract with Total Assessment Solutions Corporation on December 6, 2016, for a county-wide reappraisal. The County is obligated for 60 monthly payments of \$6,161 for a total of \$369,660 beginning January 15, 2017. Contract expense for 2021 was \$73,932.

The County entered into a contract with Total Assessment Solutions Corporation on January 1, 2022, for a county-wide reappraisal. The County is obligated for 60 monthly payments of \$6,353 for a total of \$381,180 beginning January 15, 2022. Contract expense for 2022 was \$76,236.

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

Year	December 31, 2022	
2023	\$	76,236
2024		76,236
2025		76,236
2026		<u>76,236</u>
Total	\$	<u>304,944</u>

NOTE 10: Interfund Transfers

During 2022, the General Fund transferred \$42,206 to the Other Funds in the Aggregate (\$11,094 to Reappraisal Cost Fund, \$23,312 to Jail Operations & Maintenance Fund, and \$7,800 to Public Defender Fund) to supplement operations.

During 2021, the General Fund transferred \$28,319 to the Other Funds in the Aggregate (\$4,933 to Reappraisal Cost Fund, \$23,312 to Jail Operations & Maintenance Fund, and \$74 to Public Defender Fund) to supplement operations. Other Funds in the Aggregate transferred \$120,118 to the General Fund to close out the Health Unit Fund per Ordinance 2021-13. Within Other Funds in the Aggregate, \$102,970 was transferred from the Debt Service Reserve Fund to the Bond Fund to pay off the bonds and \$126,806 was transferred from the Bond Fund to Jail Operations & Maintenance Fund to transfer excess funds from bond payoff.

NOTE 11: Joint Venture: Scott/Sebastian Regional Library

Scott and Sebastian Counties entered into an agreement in July 1978 in accordance with Ark. Code Ann. § 13-2-401 to establish the Scott/Sebastian County Regional Library. The agreement states that the Regional Library Board shall employ a regional librarian approved by the Arkansas Library Commission to serve for such terms as the Board may prescribe and to be paid from the regional budget. County and branch personnel shall be recommended by the County Library Board and shall be employed only after approval of the regional librarian and the Arkansas Library Commission. The parties also agreed that each county in the region shall contribute a fair share of the expenses; the fair share of the expenses shall be determined each year by the Regional Library Board. In 2022 and 2021, the County contributed \$4,376 and \$4,376, respectively, to the Scott/Sebastian County Regional Library. Contact the Regional Library at 18 S Adair Street, Greenwood, AR 72936 to obtain financial statements.

SCOTT COUNTY, ARKANSAS
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2022 AND 2021

NOTE 12: Jointly Governed Organizations

West River Valley Solid Waste Management District

Conway, Crawford, Franklin, Johnson, Logan, Perry, Pope, Scott, and Yell Counties and the Cities of Van Buren, Ozark, Atkins, Booneville, Alma, Clarksville, Russellville, Paris, Charleston, Morrilton, Waldron, and Dardanelle Entered into an agreement in 1991 to form the West River Valley Solid Waste Management District in accordance With Ark. Code Ann. § 8-6-708. The County did not provide any funding for the West River Valley Solid Waste Management District. Separate financial statements may be obtained at 24087 Highway 164, Clarksville, AR 72830.

Fifteenth Judicial District Drug Task Force

The Prosecuting Attorney of the Fifteenth Judicial District, the Sheriffs' Departments of Yell, Conway, Scott, and Logan Counties, and the Police Departments of Paris, Booneville, Magazine, Waldron, Plainview, Ola, Dardanelle, Danville, Morrilton, Oppelo, Menifee, Mansfield, and Plumerville entered into an agreement to establish the Fifteenth Judicial District Drug Task Force. Funding was provided through a Drug Law Enforcement Program grant applied For by the Prosecuting Attorney, of the Fifteenth Judicial District. In 2022 and 2021, the County provided funding of \$10,000 and \$10,000, respectively, to the Fifteenth Judicial District Drug Task Force. Financial statements of the Fifteenth Judicial District Drug Task Force are not available.

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 \$1,000 deductible. The County shall pay into the program each year a charge established by the Risk Management Fund Board for covered county property.

Vehicle Program

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

SCOTT COUNTY, ARKANSAS
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2022 AND 2021

NOTE 13: Risk Management (Continued)

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

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

NOTE 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 5.25% as of July 1, 2022. Each participating employer is required by State law to contribute at a rate established by the Board of Trustees of the system based on the annual actuarial valuation. The County's contributions to the plan was \$350,493 and 312,361 for the years ended June 30, 2022 and 2021, respectively.

Net Pension Liability

The requirements of Governmental Accounting Standards Board Statement no. 68, under the regulatory basis of accounting, are limited to disclosure of the County's share of the collective net pension liability. The County's proportionate share of the collective net pension liability at June 30, 2022 and 2021, (actuarial valuation date and measurement date) was \$2,951,187 and \$785,013, respectively.

SCOTT COUNTY, ARKANSAS
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2022 AND 2021

NOTE 15: Interlocal Agreement

Sebastian County Regional Crisis Stabilization Unit

The County entered into an interlocal agreement dated August 20, 2018, with the counties and cities in the Sebastian County mental health catchment area, including Sebastian, Crawford, Franklin, Logan, Scott, and Polk counties and all incorporated cities in these counties, concerning the operations of the Sebastian County Regional Crisis Stabilization Unit. This program will be utilized by the counties and cities to divert people who are experiencing a mental health crisis from jail to get the treatment they need, as determined by the medical service provider who is trained to recognize and treat behavioral-health issues. The program shall be maintained by the Sebastian County Judge. State funding of \$1.6 million annually has been allocated for Sebastian County to operate the crisis stabilization unit based upon daily billable services to each individual treated and subject to Medicaid reimbursements and other patient insurance. Sebastian County will initially pay all expenses incurred for operations and management of the program. The counties and cities will participate in a cost sharing agreement based on the cost per day for services for each patient, which will be determined by actual operating expenses. The cost sharing will equitably allocate the unreimbursed cost to each governmental entity participating in the program, after consideration of grant funding and allowable insurance reimbursements. The cost sharing agreement will be based upon the collection of actual operations data in the first year of service, and each year thereafter, as appropriate for annual adjustment. In addition, to defray maintenance and operation costs the counties and cities agree to pay a daily rate of \$5 for services provided each day of care, for the length of stay. Sebastian County will send a monthly itemized bill to each county and city, beginning August 1, 2018, to receive reimbursement for each county's and city's equitable share of expenses.

NOTE 16: Corona Virus (COVID-19)

On March 11, 2020, the Governor of Arkansas issued Executive Order 20-03 declaring an emergency and ordered Arkansas Department of Health to take action to prevent the spread of coronavirus disease 2019 (COVID-19). In 2021, the County was awarded \$1,996,964 in federal aid from the American Rescue Plan Act of 2021, and as of the report date, \$1,996,964 of this amount has been received. In 2022, the County was awarded \$2,353,378 in federal aid from the Local Assistance and Tribal Consistency Fund, which was a part of the American Rescue Plan Act of 2021. In 2022 and 2023, the County received funds in the amount of \$1,176,689 and \$1,176,689, respectively. The extent of the impact of COVID-19 on financial statements for future reporting periods remains uncertain.

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

Schedule 1

SPECIAL REVENUE FUNDS									
	Treasurer's Automation	Collector's Automation	Circuit Court Automation	Assessor's Amendment no. 79	County Clerk's Cost	County Recorder's Cost	County Public Library	Solid Waste	County Clerk's Operating
ASSETS									
Cash and cash equivalents	\$ 100,174	\$ 42,383	\$ 19,863	\$ 24,851	\$ 31,308	\$ 236,450	\$ 37,237	\$ 657,104	\$ 972
Accounts receivable		\$ 17,110	108		2,021	6,003	318	14	
Interfund receivables		<u>17,525</u>							
TOTAL ASSETS	\$ 100,174	\$ 77,018	\$ 19,971	\$ 24,851	\$ 33,329	\$ 242,453	\$ 37,555	\$ 657,118	\$ 972
LIABILITIES AND FUND BALANCES									
Liabilities:									
Accounts payable		\$ 4						\$ 213	\$ 2,442
Settlements pending									
Total Liabilities		<u>4</u>						<u>213</u>	<u>2,442</u>
Fund Balances:									
Restricted	\$ 100,174	77,014	\$ 19,971	\$ 24,851	\$ 33,329	\$ 242,453	\$ 37,342	654,676	\$ 972
TOTAL LIABILITIES AND FUND BALANCES	\$ 100,174	\$ 77,018	\$ 19,971	\$ 24,851	\$ 33,329	\$ 242,453	\$ 37,555	\$ 657,118	\$ 972

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

Schedule 1

SPECIAL REVENUE FUNDS										
ASSETS	Reappraisal Cost	Child Support	Communication Facility and Equipment	Drug Enforcement	Jail Operation and Maintenance	County Detention Facility	Boating Safety	Emergency 911	Public Defender	
Cash and cash equivalents	\$ 12,063	\$ 9,538	\$ 19,420	\$ 24,480 1,091	\$ 748,000 3,129	\$ 16,264 144	\$ 11,481	\$ 510,798 38,115	\$ 340	
Accounts receivable										
Interfund receivables										
TOTAL ASSETS	\$ 12,063	\$ 9,538	\$ 19,420	\$ 25,571	\$ 751,129	\$ 16,408	\$ 11,481	\$ 548,913	\$ 340	
LIABILITIES AND FUND BALANCES										
Liabilities:										
Accounts payable					\$ 11,220				\$ 2,530	
Settlements pending										
Total Liabilities					\$ 11,220				\$ 2,530	
Fund Balances:										
Restricted	\$ 12,063	\$ 9,538	\$ 19,420	\$ 25,571	739,909	\$ 16,408	\$ 11,481	546,383	\$ 340	
TOTAL LIABILITIES AND FUND BALANCES	\$ 12,063	\$ 9,538	\$ 19,420	\$ 25,571	\$ 751,129	\$ 16,408	\$ 11,481	\$ 548,913	\$ 340	

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

Schedule 1

SPECIAL REVENUE FUNDS										
	Victim/Witness	Adult Drug Court	Circuit Court Juvenile Division	Juvenile Representation	Circuit Clerk Commissioner's Fee	District Court Special	Road Disaster	Assessor's Late Assessment Fee	American Rescue Plan Act	
ASSETS										
Cash and cash equivalents	\$ 1,825	\$ 3,803	\$ 63,118	\$ 13,449	\$ 8,658	\$ 31,943	\$ 218	\$ 2,207	\$ 993,639	
Accounts receivable			35					25		
Interfund receivables										
TOTAL ASSETS	\$ 1,825	\$ 3,803	\$ 63,153	\$ 13,449	\$ 8,658	\$ 31,943	\$ 218	\$ 2,232	\$ 993,639	
LIABILITIES AND FUND BALANCES										
Liabilities:										
Accounts payable								\$ 99		\$ 1,219
Settlements pending										
Total Liabilities								99		1,219
Fund Balances:										
Restricted	\$ 1,825	\$ 3,803	\$ 63,153	\$ 13,449	\$ 8,658	\$ 31,844	\$ 218	\$ 2,232		\$ 992,420
TOTAL LIABILITIES AND FUND BALANCES	\$ 1,825	\$ 3,803	\$ 63,153	\$ 13,449	\$ 8,658	\$ 31,943	\$ 218	\$ 2,232	\$ 993,639	

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

Schedule 1

SPECIAL REVENUE FUNDS									
	Memorial Hall Grant	Justice Assistant Grant (JAG)	Polling Site Grant	Old Jail Grant	Fire Hydrant Grant	Title III	Old Courthouse Restoration	Title II	
ASSETS									
Cash and cash equivalents	\$ 159	\$ 2,551	\$ 19,197	\$ 1,254	\$ 8,360	\$ 90,472	\$ 21,284	\$ 101,869	
Accounts receivable									
Interfund receivables									
TOTAL ASSETS	\$ 159	\$ 2,551	\$ 19,197	\$ 1,254	\$ 8,360	\$ 90,472	\$ 21,284	\$ 101,869	
LIABILITIES AND FUND BALANCES									
Liabilities:									
Accounts payable								\$ 11,226	
Settlements pending									
Total Liabilities								<u>11,226</u>	
Fund Balances:									
Restricted	\$ 159	\$ 2,551	\$ 19,197	\$ 1,254	\$ 8,360	\$ 90,472	\$ 21,284	\$ 90,643	
TOTAL LIABILITIES AND FUND BALANCES	\$ 159	\$ 2,551	\$ 19,197	\$ 1,254	\$ 8,360	\$ 90,472	\$ 21,284	\$ 101,869	

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

Schedule 1

	SPECIAL REVENUE FUNDS				CUSTODIAL FUNDS				Totals
	Act 576 Security and Emergency Grant	Arkansas Department of Safety Act 786 of 2021	Treasurer's Accounts	Collector's Accounts	Sheriff's Accounts	County/Circuit Clerk's Accounts	District Court Accounts		
ASSETS									
Cash and cash equivalents	\$ 5,808		\$ 639,498	\$ 47,709	\$ 143,072	\$ 97,252	\$ 60,100	\$ 4,860,171	
Accounts receivable		\$ 100,000						168,113	
Interfund receivables								17,525	
TOTAL ASSETS	\$ 5,808	\$ 100,000	\$ 639,498	\$ 47,709	\$ 143,072	\$ 97,252	\$ 60,100	\$ 5,045,809	
LIABILITIES AND FUND BALANCES									
Liabilities:									
Accounts payable								\$ 28,953	
Settlements pending			\$ 639,498	\$ 47,709	\$ 143,072	\$ 97,252	\$ 60,100	987,631	
Total Liabilities			<u>\$ 639,498</u>	<u>\$ 47,709</u>	<u>\$ 143,072</u>	<u>\$ 97,252</u>	<u>\$ 60,100</u>	<u>1,016,584</u>	
Fund Balances:									
Restricted	\$ 5,808	\$ 100,000						4,029,225	
TOTAL LIABILITIES AND FUND BALANCES	\$ 5,808	\$ 100,000	\$ 639,498	\$ 47,709	\$ 143,072	\$ 97,252	\$ 60,100	\$ 5,045,809	

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

Schedule 2

SPECIAL REVENUE FUNDS								
	Treasurer's Automation	Collector's Automation	Circuit Court Automation	Assessor's Amendment no. 79	County Clerk's Cost	County Recorder's Cost	County Public Library	Solid Waste
REVENUES								
State aid				\$ 3,421			\$ 6,178	
Federal aid								\$ 150,000
Property taxes							25,476	
Sales taxes								549,783
Fines, forfeitures, and costs								
Interest	\$ 672	\$ 454	\$ 1,805		190	\$ 273	\$ 1,623	
Officers' fees			\$ 146			\$ 20,925	\$ 62,485	
Jail fees								
911 fees								
Treasurer's commission		11,763						
Collector's commission			17,525					
Other			287					
TOTAL REVENUES	12,435	18,266	1,951	3,611	21,198	64,141	34,123	703,421
Less: Treasurer's commission		7			447	1,270	631	11,033
NET REVENUES	12,435	18,259	1,951	3,611	20,751	62,871	33,492	692,388
EXPENDITURES								
Current:								
General government		1,960	38,000			26,028	1,042	
Law enforcement								
Highways and streets								
Public safety								
Sanitation								459,315
Recreation and culture								37,891
Water extension								
TOTAL EXPENDITURES	1,960	38,000			26,028	1,042	37,891	459,315
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	10,475	(19,741)	1,951	3,611	(5,277)	61,829	(4,399)	233,073
OTHER FINANCING SOURCES (USES)								
Transfers in								
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	10,475	(19,741)	1,951	3,611	(5,277)	61,829	(4,399)	233,073
FUND BALANCES - JANUARY 1	89,699	96,755	18,020	21,240	38,606	180,624	41,741	421,603
FUND BALANCES - DECEMBER 31	\$ 100,174	\$ 77,014	\$ 19,971	\$ 24,851	\$ 33,329	\$ 242,453	\$ 37,342	\$ 654,676

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

Schedule 2

SPECIAL REVENUE FUNDS								
	County Clerk's Operating	Reappraisal Cost	Child Support	Communication Facility and Equipment	Drug Enforcement	Jail Operation and Maintenance	County Detention Facility	Boating Safety
REVENUES								
State aid		\$ 68,852						\$ 816
Federal aid						\$ 250,000		
Property taxes						549,783		
Sales taxes								
Fines, forfeitures, and costs					\$ 7,154			
Interest	\$ 7			\$ 35	170	4,694		85
Officers' fees	94		\$ 108	27,605		11,464		
Jail fees						164,297	\$ 9,828	
911 fees								
Treasurer's commission								
Collector's commission								
Other						703		
TOTAL REVENUES	101	68,852	181	27,640	7,324	980,941	9,828	901
Less: Treasurer's commission	2		3			12,101		17
NET REVENUES	99	68,852	178	27,640	7,324	968,840	9,828	884
EXPENDITURES								
Current:								
General government	291	76,236						
Law enforcement				22,139	5,667	824,582		11,166
Highways and streets								
Public safety								
Sanitation								
Recreation and culture								
Water extension								
TOTAL EXPENDITURES	291	76,236		22,139	5,667	824,582		11,166
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(192)	(7,384)	178	5,501	1,657	144,258	(1,338)	884
OTHER FINANCING SOURCES (USES)								
Transfers in		11,094				23,312		
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	(192)	3,710	178	5,501	1,657	167,570	(1,338)	884
FUND BALANCES - JANUARY 1	1,164	8,353	9,360	13,919	23,914	572,339	17,746	10,597
FUND BALANCES - DECEMBER 31	\$ 972	\$ 12,063	\$ 9,538	\$ 19,420	\$ 25,571	\$ 739,909	\$ 16,408	\$ 11,481

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

Schedule 2

	SPECIAL REVENUE FUNDS							
	Emergency 911	Public Defender	Victim/Witness	Adult Drug Court	Circuit Court Juvenile Division	Juvenile Representation	Circuit Clerk Commissioner's Fee	District Court Special
REVENUES								
State aid		\$ 1,408						
Federal aid								
Property taxes								
Sales taxes								
Fines, forfeitures, and costs								
Interest	\$ 4,066	4,891	\$ 7,380	\$ 33	\$ 720		\$ 66	\$ 259
Officers' fees		5		205	419	\$ 119	100	
Jail fees								
911 fees		224,584						
Treasurer's commission								
Collector's commission								
Other								
TOTAL REVENUES	228,650	6,304	7,380	238	1,139	119	166	259
Less: Treasurer's commission	4,554				19		4	3
NET REVENUES	224,096	6,304	7,380	238	1,120	119	162	256
EXPENDITURES								
Current:								
General government								
Law enforcement								
Highways and streets								
Public safety								
Sanitation								
Recreation and culture								
Water extension								
TOTAL EXPENDITURES	190,194	13,764	7,400	1,007				9,311
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	33,902	(7,460)	(20)	(769)	1,120	119	162	(9,055)
OTHER FINANCING SOURCES (USES)								
Transfers in		7,800						
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	33,902	340	(20)	(769)	1,120	119	162	(9,055)
FUND BALANCES - JANUARY 1	512,481		1,845	4,572	62,033	13,330	8,496	40,899
FUND BALANCES - DECEMBER 31	\$ 546,383	\$ 340	\$ 1,825	\$ 3,803	\$ 63,153	\$ 13,449	\$ 8,658	\$ 31,844

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

Schedule 2

SPECIAL REVENUE FUNDS								
	Road Disaster	Assessor's Late Assessment Fee	American Rescue Plan Act	Memorial Hall Grant	Justice Assistant Grant (JAG)	Polling Site Grant	Old Jail Grant	Fire Hydrant Grant
REVENUES								
State aid								
Federal aid								
Property taxes								
Sales taxes								
Fines, forfeitures, and costs								
Interest	\$ 31							
Officers' fees								
Jail fees								
911 fees								
Treasurer's commission								
Collector's commission								
Other				20,000				
TOTAL REVENUES	31	446	1,018,482		12			
Less: Treasurer's commission								
NET REVENUES	31	446	1,018,482		12			
EXPENDITURES								
Current:								
General government				856,348		5,000		
Law enforcement								
Highways and streets								
Public safety								
Sanitation								
Recreation and culture								
Water extension								
TOTAL EXPENDITURES				856,348		5,000		
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	31	446	162,134		(4,988)			
OTHER FINANCING SOURCES (USES)								
Transfers in								
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	31	446	162,134		(4,988)			
FUND BALANCES - JANUARY 1	187	1,786	830,286	5,147	\$ 2,551	\$ 19,197	\$ 1,254	\$ 8,360
FUND BALANCES - DECEMBER 31	\$ 218	\$ 2,232	\$ 992,420	\$ 159	\$ 2,551	\$ 19,197	\$ 1,254	\$ 8,360

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

Schedule 2

	SPECIAL REVENUE FUNDS						
	Title III	Old Courthouse Restoration	Title II	Act 576 Security and Emergency Grant	Harvey/Nola Water Extension Project	Arkansas Department of Safety Act 786 of 2021	Totals
REVENUES							
State aid						\$ 100,000	\$ 180,675
Federal aid		\$ 14,718					1,510,503
Property taxes							25,922
Sales taxes							1,099,566
Fines, forfeitures, and costs							21,950
Interest		\$ 165					17,163
Officers' fees							122,986
Jail fees							174,125
911 fees							224,584
Treasurer's commission							11,763
Collector's commission							17,525
Other							23,564
TOTAL REVENUES	14,718	165		97,303	100,000		3,430,326
Less: Treasurer's commission							30,091
NET REVENUES	14,718	165		97,303	100,000		3,400,235
EXPENDITURES							
Current:							
General government			1,116				1,006,021
Law enforcement							895,036
Highways and streets							108,318
Public safety		2,143		\$ 108,318			192,337
Sanitation							459,315
Recreation and culture							37,891
Water extension					97,303		97,303
TOTAL EXPENDITURES	2,143	1,116	108,318		97,303		2,796,221
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	12,575	(951)	(108,318)			100,000	604,014
OTHER FINANCING SOURCES (USES)							
Transfers in							42,206
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	12,575	(951)	(108,318)			100,000	646,220
FUND BALANCES - JANUARY 1	77,897	22,235	198,961	\$ 5,808			3,383,005
FUND BALANCES - DECEMBER 31	\$ 90,472	\$ 21,284	\$ 90,643	\$ 5,808	\$ 0	\$ 100,000	\$ 4,029,225

SCOTT COUNTY, ARKANSAS
 COMBINING BALANCE SHEET - OTHER FUNDS IN THE AGGREGATE -
 REGULATORY BASIS
 DECEMBER 31, 2021

Schedule 3

SPECIAL REVENUE FUNDS									
	Treasurer's Automation	Collector's Automation	Circuit Court Automation	Assessor's Amendment no. 79	County Clerk's Cost	County Recorder's Cost	County Public Library	Solid Waste	County Clerk's Operating
ASSETS									
Cash and cash equivalents	\$ 77,495	\$ 79,650	\$ 17,693	\$ 21,240	\$ 35,671	\$ 171,440	\$ 41,515	\$ 423,637	\$ 1,154
Accounts receivable	12,204	17,110	327		3,234	9,701	233	8	10
TOTAL ASSETS	\$ 89,699	\$ 96,760	\$ 18,020	\$ 21,240	\$ 38,905	\$ 181,141	\$ 41,748	\$ 423,645	\$ 1,164
LIABILITIES AND FUND BALANCES									
Liabilities:									
Accounts payable		\$ 5			\$ 299	\$ 517	\$ 7	\$ 2,042	
Settlements pending					299	517	7		2,042
Total Liabilities		5							
Fund Balances:									
Restricted	\$ 89,699	96,755	\$ 18,020	\$ 21,240	38,606	180,624	41,741	421,603	\$ 1,164
TOTAL LIABILITIES AND FUND BALANCES	\$ 89,699	\$ 96,760	\$ 18,020	\$ 21,240	\$ 38,905	\$ 181,141	\$ 41,748	\$ 423,645	\$ 1,164

SCOTT COUNTY, ARKANSAS
 COMBINING BALANCE SHEET - OTHER FUNDS IN THE AGGREGATE -
 REGULATORY BASIS
 DECEMBER 31, 2021

Schedule 3

SPECIAL REVENUE FUNDS								
	Reappraisal Cost	Child Support	Communication Facility and Equipment	Drug Enforcement	Jail Operation and Maintenance	County Detention Facility	Boating Safety	Emergency 911
ASSETS								
Cash and cash equivalents	\$ 8,353	\$ 9,360	\$ 13,919	\$ 23,914	\$ 573,001 3,532	\$ 17,304 442	\$ 10,597	\$ 471,180 42,311
Accounts receivable								
TOTAL ASSETS	\$ 8,353	\$ 9,360	\$ 13,919	\$ 23,914	\$ 576,533	\$ 17,746	\$ 10,597	\$ 513,491
LIABILITIES AND FUND BALANCES								
Liabilities:								
Accounts payable					\$ 4,194			\$ 1,010
Settlements pending								
Total Liabilities					4,194			1,010
Fund Balances:								
Restricted	\$ 8,353	\$ 9,360	\$ 13,919	\$ 23,914	\$ 572,339	\$ 17,746	\$ 10,597	\$ 512,481
TOTAL LIABILITIES AND FUND BALANCES	\$ 8,353	\$ 9,360	\$ 13,919	\$ 23,914	\$ 576,533	\$ 17,746	\$ 10,597	\$ 513,491

SCOTT COUNTY, ARKANSAS
 COMBINING BALANCE SHEET - OTHER FUNDS IN THE AGGREGATE -
 REGULATORY BASIS
 DECEMBER 31, 2021

Schedule 3

SPECIAL REVENUE FUNDS								
	Victim/Witness	Adult Drug Court	Circuit Court Juvenile Division	Juvenile Representation	Circuit Clerk Commissioner's Fee	District Court Special	Road Disaster	Assessor's Late Assessment Fee
ASSETS								
Cash and cash equivalents	\$ 1,845	\$ 4,572	\$ 61,898 135	\$ 13,330	\$ 8,411 85	\$ 40,899	\$ 187	\$ 1,762 24
Accounts receivable								
TOTAL ASSETS	\$ 1,845	\$ 4,572	\$ 62,033	\$ 13,330	\$ 8,496	\$ 40,899	\$ 187	\$ 1,786
LIABILITIES AND FUND BALANCES								
Liabilities:								
Accounts payable								
Settlements pending								
Total Liabilities								
Fund Balances:								
Restricted	\$ 1,845	\$ 4,572	\$ 62,033	\$ 13,330	\$ 8,496	\$ 40,899	\$ 187	\$ 1,786
TOTAL LIABILITIES AND FUND BALANCES	\$ 1,845	\$ 4,572	\$ 62,033	\$ 13,330	\$ 8,496	\$ 40,899	\$ 187	\$ 1,786

SCOTT COUNTY, ARKANSAS
 COMBINING BALANCE SHEET - OTHER FUNDS IN THE AGGREGATE -
 REGULATORY BASIS
 DECEMBER 31, 2021

Schedule 3

SPECIAL REVENUE FUNDS									
	American Rescue Plan Act	Memorial Hall Grant	Justice Assistant Grant (JAG)	Polling Site Grant	Old Jail Grant	Fire Hydrant Grant	Title III	Old Courthouse Restoration	
ASSETS									
Cash and cash equivalents	\$ 875,300	\$ 5,147	\$ 2,551	\$ 19,197	\$ 1,254	\$ 8,360	\$ 77,897	\$ 22,479	
Accounts receivable									
TOTAL ASSETS	\$ 875,300	\$ 5,147	\$ 2,551	\$ 19,197	\$ 1,254	\$ 8,360	\$ 77,897	\$ 22,479	
LIABILITIES AND FUND BALANCES									
Liabilities:									
Accounts payable	\$ 45,014							\$ 244	
Settlements pending									
Total Liabilities	<u>45,014</u>							<u>244</u>	
Fund Balances:									
Restricted	830,286	\$ 5,147	\$ 2,551	\$ 19,197	\$ 1,254	\$ 8,360	\$ 77,897	22,235	
TOTAL LIABILITIES AND FUND BALANCES	\$ 875,300	\$ 5,147	\$ 2,551	\$ 19,197	\$ 1,254	\$ 8,360	\$ 77,897	\$ 22,479	

SCOTT COUNTY, ARKANSAS
 COMBINING BALANCE SHEET - OTHER FUNDS IN THE AGGREGATE -
 REGULATORY BASIS
 DECEMBER 31, 2021

Schedule 3

	SPECIAL REVENUE FUNDS				CUSTODIAL FUNDS				Totals
	Title II	Act 576 Security and Emergency Grant	Treasurer's Accounts	Collector's Accounts	Sheriff's Accounts	County/Circuit Clerk's Accounts	District Court Accounts		
ASSETS									
Cash and cash equivalents	\$ 198,961	\$ 5,808	\$ 593,381	\$ 30,325	\$ 134,161	\$ 94,567	\$ 54,260	\$ 4,253,675	
Accounts receivable								89,356	
TOTAL ASSETS	\$ 198,961	\$ 5,808	\$ 593,381	\$ 30,325	\$ 134,161	\$ 94,567	\$ 54,260	\$ 4,253,675	89,356
LIABILITIES AND FUND BALANCES									
Liabilities:									
Accounts payable								\$ 53,332	
Settlements pending			\$ 593,381	\$ 30,325	\$ 134,161	\$ 94,567	\$ 54,260	906,694	
Total Liabilities			<u>593,381</u>	<u>30,325</u>	<u>134,161</u>	<u>94,567</u>	<u>54,260</u>	<u>960,026</u>	
Fund Balances:									
Restricted	\$ 198,961	\$ 5,808							3,383,005
TOTAL LIABILITIES AND FUND BALANCES	\$ 198,961	\$ 5,808	\$ 593,381	\$ 30,325	\$ 134,161	\$ 94,567	\$ 54,260	\$ 4,253,675	89,356

SCOTT 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, 2021

Schedule 4

SPECIAL REVENUE FUNDS										
	Treasurer's Automation	Collector's Automation	Circuit Court Automation	Assessor's Amendment no. 79	County Clerk's Cost	County Recorder's Cost	County Public Library	Solid Waste	County Clerk's Operating	
REVENUES										
State aid				\$ 3,458				\$ 6,248		
Federal aid									\$ 150,000	
Property taxes								26,910		
Sales taxes									527,385	
Fines, forfeitures, and costs			\$ 1,898							
Interest	\$ 602	\$ 732	\$ 129							
Officers' fees				162	\$ 340	\$ 1,240	118	2,676	\$ 8	154
Jail fees					22,763	68,290				
911 fees										
Treasurer's commission	12,204									
Collector's commission		17,110								
Other						106	1,919	16,651		
TOTAL REVENUES	12,806	17,842	2,027	3,620	23,103	69,636	35,195	696,712	162	
Less: Treasurer's commission		15			441	1,343	660	10,596		3
NET REVENUES	12,806	17,827	2,027	3,620	22,662	68,293	34,535	686,116		159
EXPENDITURES										
Current:										
General government	1,279	34,469					25,909	37,068		
Law enforcement			200							
Public safety										
Sanitation										822,739
Recreation and culture										34,748
Water extension										
Total Current	1,279	34,469	200				25,909	37,068	34,748	822,739
Debt Service:										
Bond principal										
Bond interest and other charges										
TOTAL EXPENDITURES	1,279	34,469	200		25,909	37,068	34,748	822,739		
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	11,527	(16,642)	1,827	3,620	(3,247)	31,225	(213)	(136,623)		159
OTHER FINANCING SOURCES (USES)										
Transfers in										
Transfers out										
TOTAL OTHER FINANCING SOURCES (USES)										
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	11,527	(16,642)	1,827	3,620	(3,247)	31,225	(213)	(136,623)		159
FUND BALANCES - JANUARY 1	78,172	113,397	16,193	17,620	41,853	149,399	41,954	558,226		1,005
FUND BALANCES - DECEMBER 31	\$ 89,699	\$ 96,755	\$ 18,020	\$ 21,240	\$ 38,606	\$ 180,624	\$ 41,741	\$ 421,603		\$ 1,164

SCOTT 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, 2021

Schedule 4

SPECIAL REVENUE FUNDS								
	Reappraisal Cost	Child Support	Communication Facility and Equipment	Drug Enforcement	Jail Operation and Maintenance	County Detention Facility	Boating Safety	Emergency 911
REVENUES								
State aid	\$ 68,999						\$ 987	
Federal aid					\$ 250,000			
Property taxes								
Sales taxes					756,653			
Fines, forfeitures, and costs				\$ 8,193				
Interest		\$ 71	\$ 15	149	2,754		77	\$ 3,581
Officers' fees		108	23,734		13,436			
Jail fees					135,323	\$ 7,598		
911 fees								254,874
Treasurer's commission								
Collector's commission								
Other					4,332			
TOTAL REVENUES	68,999	179	23,749	8,342	1,162,498	7,598	1,064	258,455
Less: Treasurer's commission		3			18,001		21	5,371
NET REVENUES	68,999	176	23,749	8,342	1,144,497	7,598	1,043	253,084
EXPENDITURES								
Current:								
General government	73,932							
Law enforcement			23,212	377	745,585	9,458		
Public safety								154,416
Sanitation								
Recreation and culture								
Water extension								
Total Current	73,932		23,212	377	745,585	9,458		154,416
Debt Service:								
Bond principal								
Bond interest and other charges								
TOTAL EXPENDITURES	73,932		23,212	377	745,585	9,458		154,416
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(4,933)	176	537	7,965	398,912	(1,860)	1,043	98,668
OTHER FINANCING SOURCES (USES)								
Transfers in		4,933				150,118		
Transfers out								
TOTAL OTHER FINANCING SOURCES (USES)	4,933					150,118		
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES		176	537	7,965	549,030	(1,860)	1,043	98,668
FUND BALANCES - JANUARY 1	8,353	9,184	13,382	15,949	23,309	19,606	9,554	413,813
FUND BALANCES - DECEMBER 31	\$ 8,353	\$ 9,360	\$ 13,919	\$ 23,914	\$ 572,339	\$ 17,746	\$ 10,597	\$ 512,481

SCOTT 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, 2021

Schedule 4

SPECIAL REVENUE FUNDS									
	Public Defender	Victim/Witness	Adult Drug Court	Circuit Court Juvenile Division	Juvenile Representation	Circuit Clerk Commissioner's Fee	District Court Special	Road Disaster	
REVENUES									
State aid	\$ 1,548								
Federal aid									
Property taxes									
Sales taxes									
Fines, forfeitures, and costs	6,877	\$ 7,380		\$ 765					
Interest	10		\$ 34	414		\$ 57			
Officers' fees			355			4,084			
Jail fees									
911 fees									
Treasurer's commission									
Collector's commission									
Other									
TOTAL REVENUES	8,435	7,380	389	1,179	122	4,141	313	54	
Less: Treasurer's commission				25		81	6		
NET REVENUES	8,435	7,380	389	1,154	122	4,060	307	54	
EXPENDITURES									
Current:									
General government									
Law enforcement		8,509	6,765						
Public safety									
Sanitation									
Recreation and culture									
Water extension									
Total Current	8,509	6,765							
Debt Service:									
Bond principal									
Bond interest and other charges									
TOTAL EXPENDITURES	8,509	6,765							
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(74)	615	389	1,154	122	4,060	307	54	
OTHER FINANCING SOURCES (USES)									
Transfers in		74							
Transfers out									
TOTAL OTHER FINANCING SOURCES (USES)	74								
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES		615	389	1,154	122	4,060	307	54	
FUND BALANCES - JANUARY 1		1,230	4,183	60,879	13,208	4,436	40,592	133	
FUND BALANCES - DECEMBER 31	\$ 0	\$ 1,845	\$ 4,572	\$ 62,033	\$ 13,330	\$ 8,496	\$ 40,899	\$ 187	

SCOTT 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, 2021

Schedule 4

SPECIAL REVENUE FUNDS								
	Assessor's Late Assessment Fee	American Rescue Plan Act	Memorial Hall Grant	Justice Assistant Grant (JAG)	Polling Site Grant	Old Jail Grant	Fire Hydrant Grant	Title III
REVENUES								
State aid								
Federal aid								
Property taxes								
Sales taxes								
Fines, forfeitures, and costs								
Interest								
Officers' fees								
Jail fees								
911 fees								
Treasurer's commission								
Collector's commission								
Other								
TOTAL REVENUES	473	998,482	39	2,550				11,875
Less: Treasurer's commission								
NET REVENUES	473	998,482	39	2,550				11,875
EXPENDITURES								
Current:								
General government		168,196						
Law enforcement								
Public safety								6,651
Sanitation								
Recreation and culture								
Water extension								
Total Current		168,196						6,651
Debt Service:								
Bond principal								
Bond interest and other charges								
TOTAL EXPENDITURES		168,196						6,651
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	473	830,286	39	2,550				5,224
OTHER FINANCING SOURCES (USES)								
Transfers in								
Transfers out								
TOTAL OTHER FINANCING SOURCES (USES)								
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	473	830,286	39	2,550				5,224
FUND BALANCES - JANUARY 1	1,313		5,108	1	\$ 19,197	1,552	\$ 8,360	72,673
FUND BALANCES - DECEMBER 31	\$ 1,786	\$ 830,286	\$ 5,147	\$ 2,551	\$ 19,197	\$ 1,254	\$ 8,360	\$ 77,897

SCOTT 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, 2021

Schedule 4

					CAPITAL PROJECTS FUND	DEBT SERVICE FUNDS			
	SPECIAL REVENUE FUNDS								
	Old Courthouse Restoration	Title II	Act 576 Security and Emergency Grant	Harvey/Nola Water Extension Project	Scott County Health Unit	Bond	Debt Service Reserve	Totals	
REVENUES									
State aid								\$ 81,240	
Federal aid								1,449,159	
Property taxes								27,383	
Sales taxes								1,333,711	
Fines, forfeitures, and costs								25,113	
Interest	\$ 189					46	\$ 14	13,946	
Officers' fees								132,924	
Jail fees								142,921	
911 fees								254,874	
Treasurer's commission								12,204	
Collector's commission								17,110	
Other								23,008	
TOTAL REVENUES	189			36,252		49,719	14	3,513,593	
Less: Treasurer's commission								36,566	
NET REVENUES	189			36,252		49,719	14	3,477,027	
EXPENDITURES									
Current:									
General government	4,138							344,991	
Law enforcement								794,404	
Public safety								161,067	
Sanitation								822,739	
Recreation and culture								34,748	
Water extension				36,252				36,252	
Total Current	4,138			36,252				2,194,201	
Debt Service:									
Bond principal						380,000		380,000	
Bond interest and other charges						11,070		11,070	
TOTAL EXPENDITURES	4,138			36,252		391,070		2,585,271	
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(3,949)					(341,351)	14	891,756	
OTHER FINANCING SOURCES (USES)									
Transfers in						102,970		258,095	
Transfers out						(120,118)	(126,806)	(102,970)	(349,894)
TOTAL OTHER FINANCING SOURCES (USES)						(120,118)	(23,836)	(102,970)	(91,799)
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	(3,949)					(120,118)	(365,187)	(102,956)	799,957
FUND BALANCES - JANUARY 1	26,184	\$ 198,961	\$ 5,808			120,118	365,187	102,956	2,583,048
FUND BALANCES - DECEMBER 31	<u>\$ 22,235</u>	<u>\$ 198,961</u>	<u>\$ 5,808</u>	<u>0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 3,383,005</u>

SCOTT COUNTY, ARKANSAS
NOTES TO SCHEDULES 1 THROUGH 4
DECEMBER 31, 2022 AND 2021

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

<u>Fund Name</u>	<u>Fund Description</u>
Treasurer's Automation	Ark. Code Ann. § 21-6-302 established fund to receive up to 10% of treasurer's gross commissions to operate the Treasurer's office and to purchase, maintain, and operate an automated accounting and record keeping system.
Collector's Automation	Ark. Code Ann. § 21-6-305 established fund to receive up to 10% of collector's gross commission to operate the collector's office and to purchase, maintain, and operate an automated record keeping system.
Circuit Court Automation	Ark. Code Ann. § 16-13-704 established fund to receive circuit court installment fees to be used for circuit court-related technology and to defray the cost of fine collection.
Assessor's Amendment no. 79	Ark. Code Ann. § 26-26-310 provides that 1% of the county's share of surplus funds from the Property Tax Relief Trust Fund be allocated to county assessors for the purpose of administering Ark. Const. amend. 79.
County Clerk's Cost	Ark. Code Ann. § 21-6-413 established fund to receive fees collected by county clerks to be used for automated record systems and any legitimate county purpose.
County Recorder's Cost	Ark. Code Ann. § 21-6-306 established fund to receive fees collected by circuit clerks to be used for automated record systems and any legitimate county purpose.
County Public 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.
Solid Waste	Scott County Ordinance no. 2001-17 (July 16, 2001) established fund for the collection of a one cent county-wide sales tax. The County is to receive 50% of the tax collection to be used for solid waste purposes.
County Clerk's Operating	Ark. Code Ann. § 16-20-407 established a \$2 marriage license fee to be used for county clerk's cost.
Reappraisal Cost	Ark. Code Ann. § 26-26-1907 established fund to pay reappraisals of real property with revenue received from the State.

SCOTT COUNTY, ARKANSAS
NOTES TO SCHEDULES 1 THROUGH 4
DECEMBER 31, 2022 AND 2021

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

<u>Fund Name</u>	<u>Fund Description</u>
Child Support	Ark. Code Ann. § 9-10-109 established fund to receive fees to offset administrative costs in the clerk's office.
Communication Facility and Equipment	Ark. Code Ann. §§ 21-6-307, 12-41-105 established fund to receive 25% of sheriff's fees collected, 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.
Drug Enforcement	Ark. Code Ann. § 5-64-505 established fund to receive asset forfeitures resulting from drug offense cases due to arresting agency.
Jail Operation and Maintenance	Scott County Ordinance no. 2008-44 (December 16, 2008) established fund to receive state jail fees and a 1/2 cent sales tax, approved by voters, for operation of the County Detention Center.
County Detention Facility	Ark. Code Ann. § 12-41-505 established fund to receive 90% of a \$40 booking and administration fee assessed on persons convicted of a felony or Class A misdemeanor to be used exclusively for the maintenance, operation, and capital expenditures of a county jail or regional detention facility or for certificate pay for law enforcement and jailer personnel.
Boating Safety	Ark. Code Ann. § 27-101-111 established fund to receive fees to be used for operating a patrol on the waterways within the county or for emergency rescue services if the county has not established a patrol.
Emergency 911	Ark. Code Ann. § 12-10-318 established fund to receive fees collected by telephone providers for 911 emergency services.
Public Defender	Ark. Code Ann. § 16-10-307 established the County Administration of Justice Fund which continued to finance this fund to be used for defense of indigents.
Victim/Witness	Ark. Code Ann. § 16-21-151 established fund to receive district court costs levied to be used by prosecuting attorney for operating victim/witness program.

SCOTT COUNTY, ARKANSAS
NOTES TO SCHEDULES 1 THROUGH 4
DECEMBER 31, 2022 AND 2021

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

<u>Fund Name</u>	<u>Fund Description</u>
Adult Drug Court	Ark. Code Ann. § 16-98-304 established fund to receive program user fees set by drug court judges to be used for the benefit and administration of the drug court program.
Circuit Court Juvenile Division	Ark. Code Ann. §§ 16-13-326, 9-27-367 established fund to receive juvenile fees, court costs, and fines to provide services and supplies to juveniles at the discretion of the juvenile division of circuit court.
Juvenile Representation	Scott County Ordinance no. 2005-22 (May 16, 2005) established fund on the Treasurer's records for old juvenile fees collected by the Circuit Clerk to be used at the discretion of the Juvenile Division of the Circuit Court along with the guidelines of Ark. Code Ann. § 16-13-326.
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.
District Court Special	Scott County Ordinance no. 1999-15 (May 17, 1999) established fund to collect \$5 on each fine levied by the Court to provide funds to pay for the purchasing and repairing of court equipment.
Road Disaster	Scott County Ordinance no. 2008-26 (June 16, 2008) established fund to account for federal and state disaster relief funds related to the restoration of county roads.
Assessor's Late Assessment Fee	Ark. Code Ann. § 26-26-201 established fund to receive \$.50 fee on delinquent persons which shall be used by the county assessor to help pay for the expense of assessing property.
American Rescue Plan Act	Established to receive and disburse Coronavirus State and Local Fiscal Recovery Funds (SLRF), a part of the American Rescue Plan Act (ARPA) of 2021, to support response to and recovery from the COVID-19 public health emergency.
Memorial Hall Grant	Established to receive and monitor disbursements of state grant.
Justice Assistant Grant (JAG)	Established to receive and monitor disbursements of state grant.

SCOTT COUNTY, ARKANSAS
NOTES TO SCHEDULES 1 THROUGH 4
DECEMBER 31, 2022 AND 2021

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

<u>Fund Name</u>	<u>Fund Description</u>
Polling Site Grant	Established to receive and monitor disbursements of state grant.
Old Jail Grant	Established to receive and monitor disbursements of state grant.
Fire Hydrant Grant	Established to receive and monitor disbursements of state grant.
Title III	Federal funds received from the United States Department of Agriculture Forest Service to be used for certain types of public projects identified in Public Law 106-393, the Secure Rural School and Community Self-Determination Act of 2000. (supervision of community service workers, search, rescue, and emergency services)
Old Courthouse Restoration	Scott County Ordinance no. 1995-4 (February 21, 1995) established fund to account for grant funds for the improvements of the Old Scott County courthouse.
Title II	Federal funds received from the United States Department of Agriculture Forest Service to be used for certain types of public projects identified in Public Law 106-393, the Secure Rural School and Community Self-Determination Act of 2000. (road projects on federal lands).
Act 576 Security and Emergency Grant	Ark. Code Ann. § 16-10-1006 established fund for the purpose of providing financial assistance to local governments to assist in the implementation of local security and emergency preparedness plans for circuit and district courts.
Harvey/Nola Water Extension Project	Federal grant received through the Arkansas Natural Resources Commission - Arkansas Community and Economic Development Program for the Harvey/Nola water expansion project.
Arkansas Department of Safety Act 786 of 2021	Ark. Code Ann. § 12-1-103 established fund to account for a grant received from the Arkansas Public Safety Equipment Grant Program for the purchase of law enforcement equipment aiding in improving trust and relationships between law enforcement and their communities.
Scott County Health Unit	Scott County Ordinance no. 2016-18 (August 15, 2016) established fund to account for federal and local grant funds for the construction of a health unit facility.

SCOTT COUNTY, ARKANSAS
NOTES TO SCHEDULES 1 THROUGH 4
DECEMBER 31, 2022 AND 2021

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

<u>Fund Name</u>	<u>Fund Description</u>
Bond	Scott County Ordinance no. 2006-27 (August 29, 2006) authorized the issuance of sales and use tax bonds for the purpose of constructing a new jail.
Debt Service Reserve	Scott County Ordinance no. 2006-27 (August 29, 2006) created the fund to account for the accumulation of resources to pay principal and interest on bonds, dated August 1, 2006, issued to fund construction of a new jail.

Treasurer's accounts consist primarily of property taxes, excess commissions, and interest not yet distributed to the appropriate agencies and trust fund monies awaiting disposition by the applicable court.

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

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

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

District Court accounts consist primarily of fines and costs not yet distributed to the appropriate entities.

SCOTT COUNTY, ARKANSAS
OTHER INFORMATION
SCHEDULE OF CAPITAL ASSETS
DECEMBER 31, 2022 AND 2021
(Unaudited)

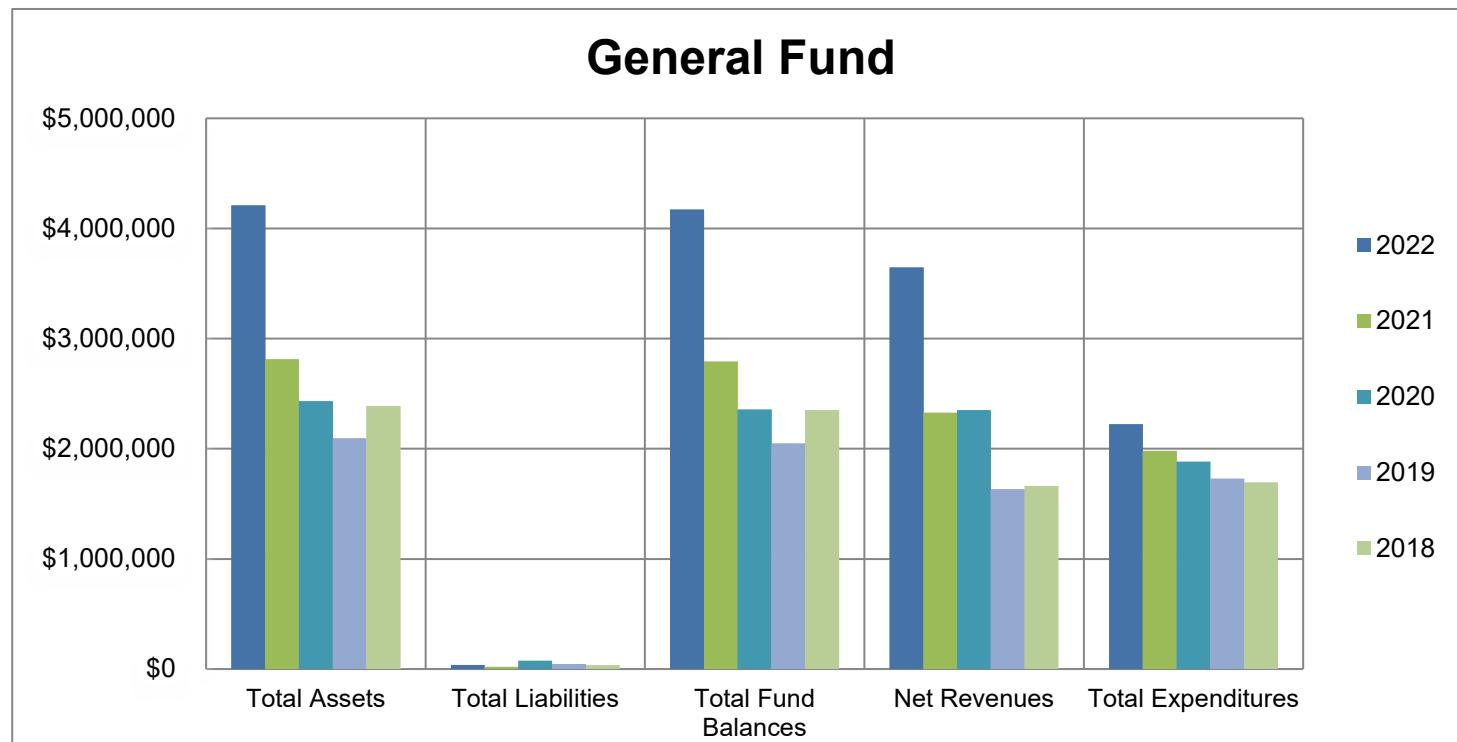
Schedule 5

	December 31, 2022	December 31, 2021
Land and buildings	\$ 8,523,589	\$ 8,523,589
Equipment	<u>4,851,239</u>	<u>4,326,445</u>
Totals	<u>\$ 13,374,828</u>	<u>\$ 12,850,034</u>

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

Schedule 6-1

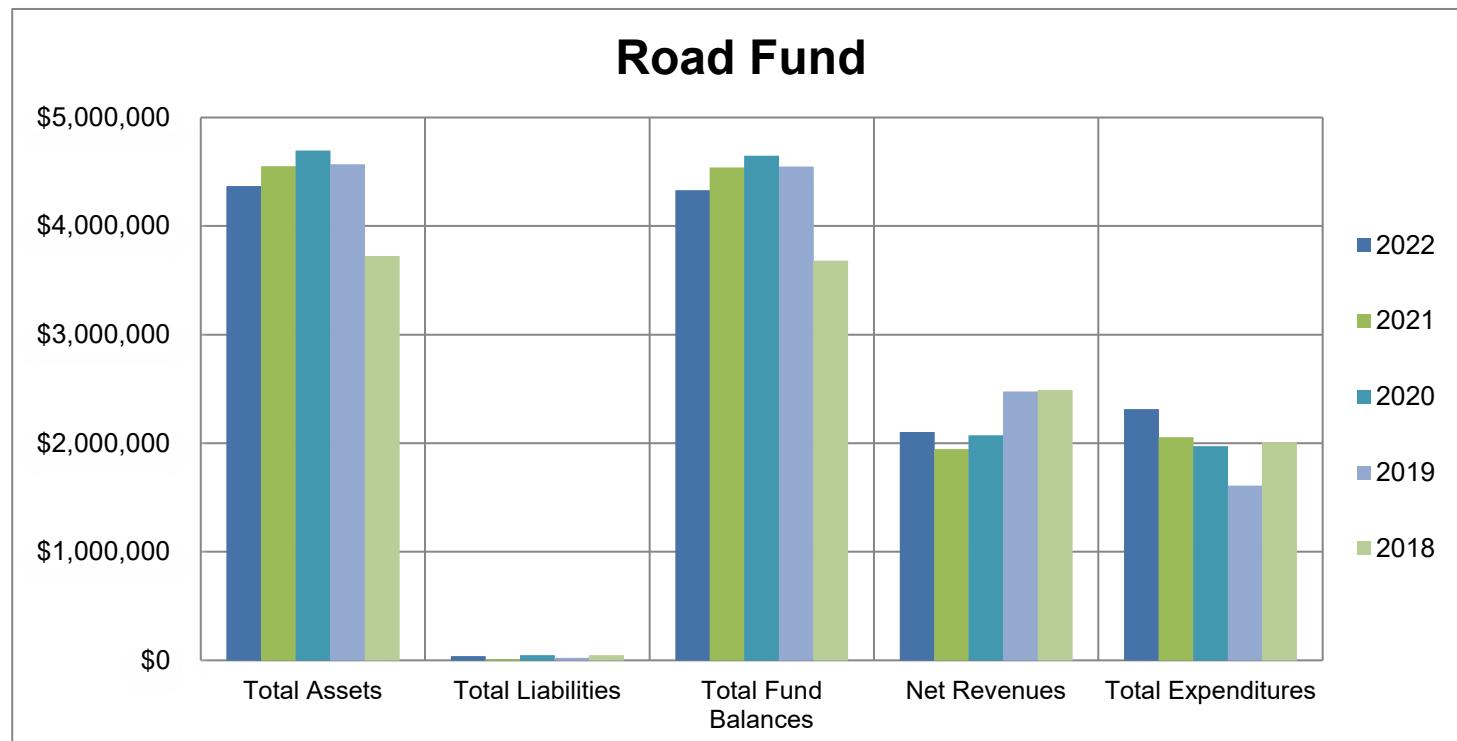
<u>General</u>	2022	2021	2020	2019	2018
Total Assets	\$ 4,207,974	\$ 2,811,667	\$ 2,430,135	\$ 2,094,140	\$ 2,385,909
Total Liabilities	37,963	20,490	75,453	46,324	34,506
Total Fund Balances	4,170,011	2,791,177	2,354,682	2,047,816	2,348,403
Net Revenues	3,644,181	2,325,250	2,350,004	1,632,435	1,661,136
Total Expenditures	2,223,141	1,980,554	1,882,502	1,728,777	1,693,430
Total Other Financing Sources/Uses	(42,206)	91,799	(160,636)	(204,245)	(119,558)



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

Schedule 6-2

<u>Road</u>	2022	2021	2020	2019	2018
Total Assets	\$ 4,367,037	\$ 4,549,394	\$ 4,692,826	\$ 4,568,195	\$ 3,725,388
Total Liabilities	37,193	11,898	45,222	21,330	45,426
Total Fund Balances	4,329,844	4,537,496	4,647,604	4,546,865	3,679,962
Net Revenues	2,104,427	1,943,516	2,072,129	2,473,829	2,489,069
Total Expenditures	2,312,079	2,053,624	1,971,390	1,606,926	2,007,854
Total Other Financing Sources/Uses					637,644



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

<u>Other Funds in the Aggregate</u>	2022	2021	2020	2019	2018
Total Assets	\$ 5,045,809	\$ 4,343,031	\$ 3,754,101	\$ 2,554,572	\$ 2,774,808
Total Liabilities	1,016,584	960,026	1,171,053	773,652	945,696
Total Fund Balances	4,029,225	3,383,005	2,583,048	1,780,920	1,829,112
Net Revenues	3,400,235	3,477,027	3,007,504	1,940,305	2,676,097
Total Expenditures	2,796,221	2,585,271	2,366,012	2,192,742	3,355,173
Total Other Financing Sources/Uses	42,206	(91,799)	160,636	204,245	(518,086)

