

Yell County, Arkansas

Regulatory Basis Financial Statements and Other Reports

December 31, 2024

LEGISLATIVE JOINT AUDITING COMMITTEE



YELL COUNTY, ARKANSAS
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Arkansas

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Senate Chair
Sen. Jim Dotson
Senate Vice Chair



Rep. Robin Lundstrum
House Chair
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House Vice Chair

Kevin William White, CPA, JD
Legislative Auditor

LEGISLATIVE JOINT AUDITING COMMITTEE ARKANSAS LEGISLATIVE AUDIT

Independent Auditor's Report

Yell 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 Yell 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, 2024; the related Statement of Revenues, Expenditures, and Changes in Fund Balances – Regulatory Basis; the Statement of Revenues, Expenditures, and Change in Fund Balances – Budget and Actual – General and Road Funds – Regulatory Basis for the year then ended; and the related notes to the financial statements.

Unmodified Opinions on Regulatory Basis of Accounting

In our opinion, the accompanying regulatory basis financial statements referred to above present fairly, in all material respects, the regulatory basis financial position of the general fund, road fund, and other funds in the aggregate of Yell County, Arkansas, as of December 31, 2024; the regulatory basis revenues, expenditures, and changes in fund balance; and the budgetary comparisons for the general fund and road fund for the year then ended, in accordance with the financial reporting provisions of Ark. Code Ann. § 10-4-412 described in Note 1.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles section of our report, the accompanying regulatory basis financial statements referred to above do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of the general fund, road fund, and other funds in the aggregate of Yell County, Arkansas, as of December 31, 2024, or the revenues, expenditures, and changes in fund balance and, where applicable, cash flows thereof for the year then ended.

Basis for Opinions

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

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

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

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

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 August 5, 2026, on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of the testing, and not to provide an opinion on the effectiveness of the County's internal control over financial reporting or on compliance. The report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.

ARKANSAS LEGISLATIVE AUDIT

A handwritten signature in dark ink, appearing to read "Kevin White", with a stylized flourish at the end.

Kevin William White, CPA, JD
Legislative Auditor

Little Rock, Arkansas
August 5, 2026
LOCO07524

Arkansas

Sen. Jim Petty
Senate Chair
Sen. Jim Dotson
Senate Vice Chair



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

Kevin William White, CPA, JD
Legislative Auditor

LEGISLATIVE JOINT AUDITING COMMITTEE ARKANSAS LEGISLATIVE AUDIT

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

Yell 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 Yell County, Arkansas (County), as of and for the year ended December 31, 2024, 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 August 5, 2026. 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

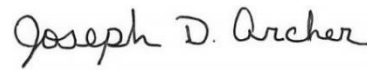
As part of obtaining reasonable assurance about whether the County's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulation, contracts, and grant agreements, noncompliance with which could have a direct and material effect 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 August 5, 2026.

Purpose of This Report

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

ARKANSAS LEGISLATIVE AUDIT

A handwritten signature in black ink that reads "Joseph D. Archer". The signature is written in a cursive, flowing style.

Joseph D. Archer, CPA
Deputy Legislative Auditor

Little Rock, Arkansas
August 5, 2026

Arkansas

Sen. Jim Petty
Senate Chair
Sen. Jim Dotson
Senate Vice Chair



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Legislative Auditor

LEGISLATIVE JOINT AUDITING COMMITTEE ARKANSAS LEGISLATIVE AUDIT

MANAGEMENT LETTER

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

The finding contained in this letter relates to the following officials who held office during 2024:

County Judge: Jeff Gilkey
Treasurer: Debra Craig
Sheriff: Nick Gault
Tax Collector: Christie Davis
County/Circuit Clerk: Anna Ward
Assessor: Sherry Hicks
County Librarian: Stacie Laurie
District Court Clerk: Brandi Chandler

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

County/Circuit Clerk

The County discovered, and we verified, an overpayment of \$13,320 was made to a vendor on September 9, 2024, due to a clerical error. County officials notified the Prosecuting Attorney, who communicated with the vendor on behalf of the County. As of report date, the vendor had not reimbursed the County.

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

ARKANSAS LEGISLATIVE AUDIT

A handwritten signature in cursive script that reads "Joseph D. Archer".

Joseph D. Archer, CPA
Deputy Legislative Auditor

Little Rock, Arkansas
August 5, 2026

YELL COUNTY, ARKANSAS
BALANCE SHEET - REGULATORY BASIS
DECEMBER 31, 2024

Exhibit A

	General	Road	Other Funds in the Aggregate
ASSETS			
Cash and cash equivalents	\$ 4,727,208	\$ 1,598,201	\$ 5,842,793
Accounts receivable	239,544	3,672	49,354
Interfund receivables			45,419
	<u>4,966,752</u>	<u>1,601,873</u>	<u>5,937,566</u>
TOTAL ASSETS	<u>\$ 4,966,752</u>	<u>\$ 1,601,873</u>	<u>\$ 5,937,566</u>
LIABILITIES AND FUND BALANCES			
Liabilities:			
Accounts payable	\$ 157,909	\$ 44,953	\$ 106,158
Interfund payables	45,419		
Settlements pending	455		1,096,265
Total Liabilities	<u>203,783</u>	<u>44,953</u>	<u>1,202,423</u>
Fund Balances:			
Restricted			4,330,595
Committed	2,035,275	1,556,920	
Assigned	24,797		424,439
Unassigned	2,702,897		(19,891)
Total Fund Balances	<u>4,762,969</u>	<u>1,556,920</u>	<u>4,735,143</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 4,966,752</u>	<u>\$ 1,601,873</u>	<u>\$ 5,937,566</u>

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

YELL COUNTY, ARKANSAS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES -
REGULATORY BASIS
FOR THE YEAR ENDED DECEMBER 31, 2024

Exhibit B

	General	Road	Other Funds in the Aggregate
REVENUES			
State aid	\$ 603,219	\$ 2,289,315	\$ 309,379
Federal aid	654,901	119,392	122,513
Property taxes	1,345,138	400,775	488,969
Sales taxes	728,508	728,507	716,920
Fines, forfeitures, and costs	243,866		60,639
Interest	202,120	53,428	174,281
Officers' fees	27,914		119,589
911 fees			526,820
Restitution			2,800
Jail fees	808,973		39,662
Sanitation fees	299,076		
Local grants			10,820
Treasurer's commission	148,158		22,190
Collector's commission	241,584		53,049
Taxes apportioned - Assessor's salary and expense	312,783		16,370
Other	379,406	154,521	23,700
TOTAL REVENUES	5,995,646	3,745,938	2,687,701
Less: Treasurer's commission	96,199	53,562	24,284
NET REVENUES	5,899,447	3,692,376	2,663,417
EXPENDITURES			
Current:			
General government	1,586,436		353,283
Law enforcement	2,498,822		1,366,060
Highways and streets	54,232	3,435,863	
Public safety	58,568		825,748
Sanitation	357,120		
Health	68,132		3,138
Recreation and culture			554,550
Social services	94,931		
Total Current	4,718,241	3,435,863	3,102,779
Debt Service:			
Financed purchase principal	50,543	69,727	
Financed purchase interest	6,729	23,262	
TOTAL EXPENDITURES	4,775,513	3,528,852	3,102,779

YELL COUNTY, ARKANSAS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES -
REGULATORY BASIS
FOR THE YEAR ENDED DECEMBER 31, 2024

Exhibit B

	General	Road	Other Funds in the Aggregate
EXCESS OF REVENUES OVER (UNDER)			
EXPENDITURES	\$ 1,123,934	\$ 163,524	\$ (439,362)
OTHER FINANCING SOURCES (USES)			
Transfers in			386,300
Transfers out	(386,300)		
TOTAL OTHER FINANCING SOURCES (USES)	(386,300)		386,300
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER)			
EXPENDITURES AND OTHER USES	737,634	163,524	(53,062)
FUND BALANCES - JANUARY 1	4,025,335	1,393,396	4,788,205
FUND BALANCES - DECEMBER 31	\$ 4,762,969	\$ 1,556,920	\$ 4,735,143

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

YELL 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, 2024

Exhibit C

	General			Road		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES						
State aid	\$ 579,851	\$ 603,219	\$ 23,368	\$ 2,180,477	\$ 2,289,315	\$ 108,838
Federal aid	575,700	654,901	79,201	151,000	119,392	(31,608)
Property taxes	1,194,000	1,345,138	151,138	399,780	400,775	995
Sales taxes	700,000	728,508	28,508	680,000	728,507	48,507
Fines, forfeitures, and costs	240,858	243,866	3,008			
Interest	23,500	202,120	178,620	5,000	53,428	48,428
Officers' fees	26,000	27,914	1,914			
Jail fees	662,200	808,973	146,773			
Sanitation fees	343,000	299,076	(43,924)			
Insurance premiums collected	41,000		(41,000)			
Treasurer's commission	150,000	148,158	(1,842)			
Collector's commission	407,000	241,584	(165,416)			
Taxes apportioned - Assessor's salary and expense	340,000	312,783	(27,217)			
Other	395,606	379,406	(16,200)	20,300	154,521	134,221
TOTAL REVENUES	5,678,715	5,995,646	316,931	3,436,557	3,745,938	309,381
Less: Treasurer's commission		96,199	(96,199)		53,562	(53,562)
NET REVENUES	5,678,715	5,899,447	220,732	3,436,557	3,692,376	255,819
EXPENDITURES						
Current:						
General government	1,819,118	1,586,436	232,682			
Law enforcement	3,075,654	2,498,822	576,832			
Highways and streets	1,180,000	54,232	1,125,768	4,645,588	3,435,863	1,209,725
Public safety	85,877	58,568	27,309			
Sanitation	538,506	357,120	181,386			
Health	72,121	68,132	3,989			
Social services	92,335	94,931	(2,596)			
Total Current	6,863,611	4,718,241	2,145,370	4,645,588	3,435,863	1,209,725
Debt Service:						
Financed purchase principal		50,543	(50,543)		69,727	(69,727)
Financed purchase interest		6,729	(6,729)		23,262	(23,262)
TOTAL EXPENDITURES	6,863,611	4,775,513	2,088,098	4,645,588	3,528,852	1,116,736

YELL 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, 2024

Exhibit C

	General			Road		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>\$ (1,184,896)</u>	<u>\$ 1,123,934</u>	<u>\$ 2,308,830</u>	<u>\$ (1,209,031)</u>	<u>\$ 163,524</u>	<u>\$ 1,372,555</u>
OTHER FINANCING SOURCES (USES)						
Transfers in	750,000		(750,000)			
Transfers out	<u>(700,000)</u>	<u>(386,300)</u>	<u>313,700</u>			
TOTAL OTHER FINANCING SOURCES (USES)	<u>50,000</u>	<u>(386,300)</u>	<u>(436,300)</u>			
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	(1,134,896)	737,634	1,872,530	(1,209,031)	163,524	1,372,555
FUND BALANCES - JANUARY 1	<u>4,154,238</u>	<u>4,025,335</u>	<u>(128,903)</u>	<u>965,000</u>	<u>1,393,396</u>	<u>428,396</u>
FUND BALANCES - DECEMBER 31	<u><u>\$ 3,019,342</u></u>	<u><u>\$ 4,762,969</u></u>	<u><u>\$ 1,743,627</u></u>	<u><u>\$ (244,031)</u></u>	<u><u>\$ 1,556,920</u></u>	<u><u>\$ 1,800,951</u></u>

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

YELL COUNTY, ARKANSAS
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2024

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, federal aid, property taxes, and sales taxes that are restricted or committed for maintaining and constructing roads.

Other Funds in the Aggregate - Other Funds in the Aggregate consist of all funds included in the financial statements except for the General and Road Funds. The following types of funds are included in this column as follows:

Special Revenue Funds - Special Revenue Funds are used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects. See Schedules 1 and 2 for Special Revenue Funds as reported with other funds in the aggregate.

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 Schedules 1 and 2 for Capital Projects Funds as reported with other funds in the aggregate.

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

YELL COUNTY, ARKANSAS
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2024

NOTE 1: Summary of Significant Accounting Policies (Continued)

C. Basis of Accounting - Regulatory

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

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

D. Assets, Liabilities, and Fund Balances

Cash and Cash Equivalents

For the purpose of financial reporting, "cash and cash equivalents" includes all demand accounts and certificates of deposit with an original maturity of three months or less.

Settlements Pending

Settlements pending are considered fines, forfeitures, costs, commissions, trust funds, officer fees, and property taxes that have not been transferred to the appropriate entities.

Fund Balance Classifications

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

YELL COUNTY, ARKANSAS
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2024

NOTE 1: Summary of Significant Accounting Policies (Continued)

E. Property Taxes

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

F. Budget Law

1. Legal Requirements

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

2. Accounting

The County prepared an annual budget on the regulatory basis for the General Fund, Road Fund, and the other operating funds except for the Communication Facility and Equipment and Drug Control 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.

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:

	Bank Balance
Insured (FDIC)	\$ 1,678,326
Collateralized:	
Collateral held by the pledging financial institution's trust department or agent in the County's name	10,754,176
Total Deposits	<u>\$ 12,432,502</u>

The above total deposits do not include cash on hand of \$760.

YELL COUNTY, ARKANSAS
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2024

NOTE 3: Legal or Contractual Provisions for Deposits and Investments

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

NOTE 4: Accounts Receivable

The accounts receivable balance at December 31, 2024, is composed of the following:

Description	General Fund	Road Fund	Other Funds in the Aggregate
State aid			\$ 15,208
Fines, forfeitures, and costs			362
Interest	\$ 6,224	\$ 3,139	8,998
Officers' fees			183
911 fees			2,390
Jail fees	45		
Sanitation fees	24,263		
Treasurer's commission	148,158		22,190
Other	60,854	533	23
Totals	<u>\$ 239,544</u>	<u>\$ 3,672</u>	<u>\$ 49,354</u>

NOTE 5: Accounts Payable

The accounts payable balance at December 31, 2024, is composed of the following:

Description	General Fund	Road Fund	Other Funds in the Aggregate
Vendor payables	\$ 116,241	\$ 31,228	\$ 89,748
Salaries payable	19,194	6,717	8,109
Payroll taxes payable	2,388		
Other	20,086	7,008	8,301
Totals	<u>\$ 157,909</u>	<u>\$ 44,953</u>	<u>\$ 106,158</u>

YELL COUNTY, ARKANSAS
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2024

NOTE 6: Details of Fund Balance Classifications

Fund balance classifications at December 31, 2024, are composed of the following:

Description	General Fund	Road Fund	Other Funds in the Aggregate
Fund Balances:			
Restricted for:			
General government			\$ 1,315,859
Law enforcement			351,322
Public safety			2,000
Health			3,260
Recreation and culture			451,850
Capital outlay			2,206,304
Total Restricted			<u>4,330,595</u>
Committed for:			
General government	\$ 2,035,275		
Highways and streets		\$ 1,556,920	
Total Committed	<u>2,035,275</u>	<u>1,556,920</u>	
Assigned to:			
General government	534		
Law enforcement			820
Public safety			423,619
Sanitation	24,263		
Total Assigned	<u>24,797</u>		<u>424,439</u>
Unassigned	<u>2,702,897</u>		<u>(19,891)</u>
Totals	<u>\$ 4,762,969</u>	<u>\$ 1,556,920</u>	<u>\$ 4,735,143</u>

NOTE 7: Deficit Fund Balances

The following funds have deficit fund balances as of December 31, 2024:

	December 31, 2024
Other Funds in the Aggregate:	
Special Revenue Funds:	
County Jail Operation and Maintenance	<u>\$ (19,891)</u>

YELL COUNTY, ARKANSAS
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2024

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, 2024, the legal debt limit for bonded debt was \$28,380,224. 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, 2024, the legal debt limit for short-term financing obligations was \$7,736,738. The amount of short-term financing obligations was \$357,841 leaving a legal debt margin of \$7,378,897.

NOTE 9: Commitments

Total commitments consist of the following at December 31, 2024:

	December 31, 2024
Long-term liabilities	\$ 357,841
Reappraisal contract	287,232
Construction contracts	788,510
Total Commitments	<u>\$ 1,433,583</u>

Long-term Liabilities

Long-term liabilities at December 31, 2024, are comprised of the following:

	December 31, 2024
<u>Direct Borrowings</u>	
A 7.75% finance purchase agreement with Chambers Bank dated March 17, 2023, in the amount of \$98,244, monthly installments of \$2,393 through March 17, 2027; for the purchase of Sheriff's Office vehicles. Payments are to be made from the General Fund.	\$ 57,043
A 6.75% finance purchase agreement with Chambers Bank dated August 7, 2023, in the amount of \$392,726, monthly installments of \$7,749 through August 7, 2028; for the purchase of (2) dump trucks. Payments are to be made from the Road Fund.	300,798
Total Long-term liabilities	<u>\$ 357,841</u>

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

The County's outstanding direct borrowings of \$357,841 contain a provision that in an event of default, outstanding amounts, at the Lender's sole option, may be declared immediately due and payable, and the Lender may exercise any rights and remedies, including the right to immediate possession of the collateral, available to it under applicable law.

Post Employment Benefits Other Than Pensions

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

YELL COUNTY, ARKANSAS
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2024

NOTE 9: Commitments (Continued)

Long-Term Debt Issued and Outstanding

Date of Issue	Date of Final Maturity	Rate of Interest	Amount Authorized and Issued	Debt Outstanding December 31, 2024	Maturities to December 31, 2024
<u>Direct Borrow ings</u>					
3/17/23	3/17/27	7.75%	\$ 98,244	\$ 57,043	\$ 41,201
8/7/23	8/7/28	6.75%	392,726	300,798	91,928
Total Long-Term Debt			<u>\$ 490,970</u>	<u>\$ 357,841</u>	<u>\$ 133,129</u>

Changes in Long-Term Debt

	Balance January 01, 2024	Issued	Retired	Balance December 31, 2024
<u>Direct Borrow ings</u>				
Financed purchases	<u>\$ 478,111</u>	<u>\$ 0</u>	<u>\$ 120,270</u>	<u>\$ 357,841</u>

Debt Service Requirements to Maturity

The County is obligated for the following amounts at December 31, 2024:

Years Ending December 31,	Direct Borrow ings		
	Principal	Interest	Total
2025	\$ 99,850	\$ 21,852	\$ 121,702
2026	107,175	14,528	121,703
2027	90,389	7,386	97,775
2028	60,427	1,566	61,993
Totals	<u>\$ 357,841</u>	<u>\$ 45,332</u>	<u>\$ 403,173</u>

County-Wide Reappraisal Contract

The County entered into a contract with Total Assessment Solutions Corp (TAS) on November 30, 2021, for a county-wide reappraisal. The County is obligated for 60 monthly payments of \$11,968 for a total of \$718,080 beginning January 15, 2022. Contract expense for 2024, was \$143,616.

The County is obligated for the following amounts at December 31, 2024:

Year	December 31, 2024
2025	\$ 143,616
2026	143,616
Total	<u>\$ 287,232</u>

YELL COUNTY, ARKANSAS
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2024

NOTE 9: Commitments (Continued)

Construction Contracts

The County was contractually obligated for the following construction contracts at December 31, 2024:

<u>Project Name</u>	<u>Completed or Estimated Completion Date</u>	<u>Contract Balance December 31, 2024</u>
911 Call Center (Engineering)	February 2026	\$ 222,458
Dale Bend Bridge	September 2026	566,052
Total Construction Contracts		<u>\$ 788,510</u>

NOTE 10: Interfund Transfers

The General Fund transferred \$386,300 to Other Funds in the Aggregate to supplement operations in the amounts of \$292,800 for County Jail Operation and Maintenance, \$34,700 for Nuclear Response, \$3,500 for Firefighter's Training, and \$55,300 for Emergency 911.

NOTE 11: Joint Venture: Regional Library

Franklin, Johnson, Logan and Yell Counties entered into an agreement on June 12, 2023, pursuant to Act 402 of 1997 to establish the Regional Library. The agreement states that services shall be made available to all residents of the counties who entered into the agreement. The County Library paid \$70,000 for regional library expenditures in 2024. Contact the Regional Library at 501 N. Front Street, Dardanelle, AR 72834 to obtain financial statements.

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 1997 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 in 2024. 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 Sheriff's 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. The County provided funding in the amount of \$15,000 to the Fifteenth Judicial District Drug Task Force in 2024. Financial statements of the Fifteenth Judicial District Drug Task Force are not available.

YELL COUNTY, ARKANSAS
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2024

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.

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.

YELL COUNTY, ARKANSAS
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2024

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 5.75% as of July 1, 2024. Each participating employer is required by State law to contribute at a rate established by the Board of Trustees of the system based on the annual actuarial valuation. The County's contributions to the plan for the year ended June 30, 2024, were \$654,684.

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, 2024, was \$4,680,515.

NOTE 15: Interfund Balances

Individual fund interfund receivable and payable balances are as follows:

	December 31, 2024	
	Interfund Receivables	Interfund Payables
General Fund		\$ 45,419
Other Funds in the Aggregate:		
Special Revenue Funds:		
Collector's Automation	\$ 45,419	
	<u>\$ 45,419</u>	<u>\$ 45,419</u>

Interfund receivables and payables consist of an error in settling collector's commission. The balance was settled June 10, 2026.

YELL COUNTY, ARKANSAS
COMBINING BALANCE SHEET - OTHER FUNDS IN THE AGGREGATE -
REGULATORY BASIS
DECEMBER 31, 2024

Schedule 1

SPECIAL REVENUE FUNDS								
	Treasurer's Automation	Collector's Automation	Circuit Court Automation	Assessor's Amendment No. 79	County Recorder	County Clerk's Cost	County Library	County Clerk's Operating
ASSETS								
Cash and cash equivalents	\$ 69,149	\$ 138,067	\$ 4,141	\$ 13,379	\$ 41,264	\$ 41,704	\$ 454,453	\$ 7,436
Accounts receivable	22,330	268	8	27	84	83	818	15
Interfund receivables		45,419						
TOTAL ASSETS	<u>\$ 91,479</u>	<u>\$ 183,754</u>	<u>\$ 4,149</u>	<u>\$ 13,406</u>	<u>\$ 41,348</u>	<u>\$ 41,787</u>	<u>\$ 455,271</u>	<u>\$ 7,451</u>
LIABILITIES AND FUND BALANCES								
Liabilities:								
Accounts payable			\$ 37		\$ 550	\$ 64	\$ 3,421	
Settlements pending								
Total Liabilities			<u>37</u>		<u>550</u>	<u>64</u>	<u>3,421</u>	
Fund Balances:								
Restricted	\$ 91,479	\$ 183,754	4,112	\$ 13,406	40,798	41,723	451,850	\$ 7,451
Assigned								
Unassigned								
Total Fund Balances	<u>91,479</u>	<u>183,754</u>	<u>4,112</u>	<u>13,406</u>	<u>40,798</u>	<u>41,723</u>	<u>451,850</u>	<u>7,451</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 91,479</u>	<u>\$ 183,754</u>	<u>\$ 4,149</u>	<u>\$ 13,406</u>	<u>\$ 41,348</u>	<u>\$ 41,787</u>	<u>\$ 455,271</u>	<u>\$ 7,451</u>

YELL COUNTY, ARKANSAS
COMBINING BALANCE SHEET - OTHER FUNDS IN THE AGGREGATE -
REGULATORY BASIS
DECEMBER 31, 2024

Schedule 1

	SPECIAL REVENUE FUNDS								
	Support Cost Collections	Jail Restoration	Boating Safety and Enforcement	Emergency 911	Public Defender	Public Defender Investigator	Drug Court	Juvenile Probation	Circuit Clerk Commissioner's Fee
ASSETS									
Cash and cash equivalents	\$ 437	\$ 39,703		\$ 391,155	\$ 20,675	\$ 103,366	\$ 9,532	\$ 69,608	\$ 9,832
Accounts receivable		80	\$ 3	3,129	42	208	20	685	20
Interfund receivables									
TOTAL ASSETS	<u>\$ 437</u>	<u>\$ 39,783</u>	<u>\$ 3</u>	<u>\$ 394,284</u>	<u>\$ 20,717</u>	<u>\$ 103,574</u>	<u>\$ 9,552</u>	<u>\$ 70,293</u>	<u>\$ 9,852</u>
LIABILITIES AND FUND BALANCES									
Liabilities:									
Accounts payable		\$ 7,872		\$ 10,365	\$ 496				
Settlements pending									
Total Liabilities		<u>7,872</u>		<u>10,365</u>	<u>496</u>				
Fund Balances:									
Restricted	\$ 437	31,911	\$ 3		20,221	\$ 103,574	\$ 8,732	\$ 70,293	\$ 9,852
Assigned				383,919			820		
Unassigned									
Total Fund Balances	<u>437</u>	<u>31,911</u>	<u>3</u>	<u>383,919</u>	<u>20,221</u>	<u>103,574</u>	<u>9,552</u>	<u>70,293</u>	<u>9,852</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 437</u>	<u>\$ 39,783</u>	<u>\$ 3</u>	<u>\$ 394,284</u>	<u>\$ 20,717</u>	<u>\$ 103,574</u>	<u>\$ 9,552</u>	<u>\$ 70,293</u>	<u>\$ 9,852</u>

YELL COUNTY, ARKANSAS
COMBINING BALANCE SHEET - OTHER FUNDS IN THE AGGREGATE -
REGULATORY BASIS
DECEMBER 31, 2024

Schedule 1

	SPECIAL REVENUE FUNDS								
	Assessor's Late Assessment Fee	Court Security (Act 576) Grant	Building and Maintenance	Nuclear Response	Firefighter's Training	West Nile Virus Grant	War Memorial Fund	County Jail Operation and Maintenance	Emergency Medical Services
ASSETS									
Cash and cash equivalents	\$ 6,174	\$ 2,133	\$ 116,455	\$ 12,387	\$ 15,535	\$ 1,637	\$ 852	\$ 3,549	\$ 1,597
Accounts receivable				15,240	26		2		26
Interfund receivables									
TOTAL ASSETS	<u>\$ 6,174</u>	<u>\$ 2,133</u>	<u>\$ 116,455</u>	<u>\$ 27,627</u>	<u>\$ 15,561</u>	<u>\$ 1,637</u>	<u>\$ 854</u>	<u>\$ 3,549</u>	<u>\$ 1,623</u>
LIABILITIES AND FUND BALANCES									
Liabilities:									
Accounts payable			\$ 28,482	\$ 1,488				\$ 23,440	
Settlements pending									
Total Liabilities			<u>28,482</u>	<u>1,488</u>				<u>23,440</u>	
Fund Balances:									
Restricted	\$ 6,174	\$ 2,133	87,973		\$ 2,000	\$ 1,637	\$ 854		\$ 1,623
Assigned				26,139	13,561				
Unassigned								(19,891)	
Total Fund Balances	<u>6,174</u>	<u>2,133</u>	<u>87,973</u>	<u>26,139</u>	<u>15,561</u>	<u>1,637</u>	<u>854</u>	<u>(19,891)</u>	<u>1,623</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 6,174</u>	<u>\$ 2,133</u>	<u>\$ 116,455</u>	<u>\$ 27,627</u>	<u>\$ 15,561</u>	<u>\$ 1,637</u>	<u>\$ 854</u>	<u>\$ 3,549</u>	<u>\$ 1,623</u>

YELL COUNTY, ARKANSAS
COMBINING BALANCE SHEET - OTHER FUNDS IN THE AGGREGATE -
REGULATORY BASIS
DECEMBER 31, 2024

Schedule 1

	SPECIAL REVENUE FUNDS						CAPITAL PROJECTS FUNDS	
	Automated Records System Grant	Communication Facility and Equipment	Drug Control	American Rescue Plan Act	Law Enforcement Grant Fund	Public Safety Equipment Fund	Jail Construction	Jail Sales Tax
ASSETS								
Cash and cash equivalents	\$ 12,975	\$ 65,399	\$ 24,308	\$ 858,648	\$ 7,406	\$ 255	\$ 1,077,312	\$ 1,126,005
Accounts receivable				1,810			2,166	2,264
Interfund receivables								
TOTAL ASSETS	<u>\$ 12,975</u>	<u>\$ 65,399</u>	<u>\$ 24,308</u>	<u>\$ 860,458</u>	<u>\$ 7,406</u>	<u>\$ 255</u>	<u>\$ 1,079,478</u>	<u>\$ 1,128,269</u>
LIABILITIES AND FUND BALANCES								
Liabilities:								
Accounts payable				\$ 28,500				\$ 1,443
Settlements pending								
Total Liabilities				<u>28,500</u>				<u>1,443</u>
Fund Balances:								
Restricted	\$ 12,975	\$ 65,399	\$ 24,308	831,958	\$ 7,406	\$ 255	\$ 1,079,478	1,126,826
Assigned								
Unassigned								
Total Fund Balances	<u>12,975</u>	<u>65,399</u>	<u>24,308</u>	<u>831,958</u>	<u>7,406</u>	<u>255</u>	<u>1,079,478</u>	<u>1,126,826</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 12,975</u>	<u>\$ 65,399</u>	<u>\$ 24,308</u>	<u>\$ 860,458</u>	<u>\$ 7,406</u>	<u>\$ 255</u>	<u>\$ 1,079,478</u>	<u>\$ 1,128,269</u>

YELL COUNTY, ARKANSAS
COMBINING BALANCE SHEET - OTHER FUNDS IN THE AGGREGATE -
REGULATORY BASIS
DECEMBER 31, 2024

Schedule 1

	CUSTODIAL FUNDS						
	Treasurer's Accounts	Collector's Accounts	Sheriff's Accounts	County/Circuit Clerk's Accounts	District Court Accounts	Juvenile Probation	Totals
ASSETS							
Cash and cash equivalents	\$ 321,072	\$ 156,255	\$ 98,775	\$ 381,077	\$ 138,977	\$ 109	\$ 5,842,793
Accounts receivable							49,354
Interfund receivables							45,419
TOTAL ASSETS	<u>\$ 321,072</u>	<u>\$ 156,255</u>	<u>\$ 98,775</u>	<u>\$ 381,077</u>	<u>\$ 138,977</u>	<u>\$ 109</u>	<u>\$ 5,937,566</u>
LIABILITIES AND FUND BALANCES							
Liabilities:							
Accounts payable							\$ 106,158
Settlements pending	\$ 321,072	\$ 156,255	\$ 98,775	\$ 381,077	\$ 138,977	\$ 109	1,096,265
Total Liabilities	<u>321,072</u>	<u>156,255</u>	<u>98,775</u>	<u>381,077</u>	<u>138,977</u>	<u>109</u>	<u>1,202,423</u>
Fund Balances:							
Restricted							4,330,595
Assigned							424,439
Unassigned							(19,891)
Total Fund Balances							<u>4,735,143</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 321,072</u>	<u>\$ 156,255</u>	<u>\$ 98,775</u>	<u>\$ 381,077</u>	<u>\$ 138,977</u>	<u>\$ 109</u>	<u>\$ 5,937,566</u>

YELL 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, 2024

Schedule 2

	SPECIAL REVENUE FUNDS								
	Treasurer's Automation	Collector's Automation	Circuit Court Automation	Assessor's Amendment No. 79	County Recorder	County Clerk's Cost	County Library	County Clerk's Operating	Reappraisal
REVENUES									
State aid				\$ 6,933			\$ 75,350		\$ 127,246
Federal aid									
Property taxes							488,236		
Sales taxes									
Fines, forfeitures, and costs			\$ 3,952						
Interest	\$ 2,761	\$ 4,509	102	577	\$ 668	\$ 1,197	14,964	\$ 277	
Officers' fees					76,041	33,720		326	
911 fees									
Restitution									
Jail fees									
Local grants									
Treasurer's commission	22,190								
Collector's commission		53,049							
Taxes apportioned - Assessor's salary and expense									16,370
Other		497	12		744	188	15,123	2	
TOTAL REVENUES	24,951	58,055	4,066	7,510	77,453	35,105	593,673	605	143,616
Less: Treasurer's commission		153	80		1,521	674	11,370	7	
NET REVENUES	24,951	57,902	3,986	7,510	75,932	34,431	582,303	598	143,616
EXPENDITURES									
Current:									
General government	13,979	30,383		12,991	104,897	17,012			143,616
Law enforcement			792						
Public safety									
Health									
Recreation and culture							554,550		
TOTAL EXPENDITURES	13,979	30,383	792	12,991	104,897	17,012	554,550		143,616
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	10,972	27,519	3,194	(5,481)	(28,965)	17,419	27,753	598	
OTHER FINANCING SOURCES (USES)									
Transfers in									
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	10,972	27,519	3,194	(5,481)	(28,965)	17,419	27,753	598	
FUND BALANCES - JANUARY 1	80,507	156,235	918	18,887	69,763	24,304	424,097	6,853	
FUND BALANCES - DECEMBER 31	\$ 91,479	\$ 183,754	\$ 4,112	\$ 13,406	\$ 40,798	\$ 41,723	\$ 451,850	\$ 7,451	\$ 0

YELL 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, 2024

Schedule 2

	SPECIAL REVENUE FUNDS								
	Support Cost Collections	Jail Restoration	Boating Safety and Enforcement	Emergency 911	Public Defender	Public Defender Investigator	Drug Court	Juvenile Probation	Circuit Clerk Commissioner's Fee
REVENUES									
State aid			\$ 1,806				\$ 9,819		
Federal aid									
Property taxes									
Sales taxes									
Fines, forfeitures, and costs		\$ 24,419			\$ 10,908	\$ 2,655	4,364	\$ 3,010	
Interest	\$ 17	1,320	47	\$ 15,374	805	3,883	505	2,619	\$ 372
Officers' fees	72							3,753	
911 fees				526,820					
Restitution									
Jail fees									
Local grants									
Treasurer's commission									
Collector's commission									
Taxes apportioned - Assessor's salary and expense									
Other		36		2,662	8			37	
TOTAL REVENUES	89	25,775	1,853	544,856	11,721	6,538	14,688	9,419	372
Less: Treasurer's commission	1			10,294	27			142	
NET REVENUES	88	25,775	1,853	534,562	11,694	6,538	14,688	9,277	372
EXPENDITURES									
Current:									
General government									
Law enforcement		14,737	1,852		13,172		5,956		
Public safety				575,073					
Health									
Recreation and culture									
TOTAL EXPENDITURES		14,737	1,852	575,073	13,172		5,956		
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	88	11,038	1	(40,511)	(1,478)	6,538	8,732	9,277	372
OTHER FINANCING SOURCES (USES)									
Transfers in				55,300					
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	88	11,038	1	14,789	(1,478)	6,538	8,732	9,277	372
FUND BALANCES - JANUARY 1	349	20,873	2	369,130	21,699	97,036	820	61,016	9,480
FUND BALANCES - DECEMBER 31	\$ 437	\$ 31,911	\$ 3	\$ 383,919	\$ 20,221	\$ 103,574	\$ 9,552	\$ 70,293	\$ 9,852

YELL 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, 2024

Schedule 2

	SPECIAL REVENUE FUNDS								
	Assessor's Late Assessment Fee	Court Security (Act 576) Grant	Building and Maintenance	Nuclear Response	Firefighter's Training	West Nile Virus Grant	War Memorial Fund	County Jail Operation and Maintenance	Emergency Medical Services
REVENUES									
State aid				\$ 88,225					
Federal aid				20,027					
Property taxes	\$ 733								
Sales taxes								\$ 716,920	
Fines, forfeitures, and costs									
Interest				221	\$ 444		\$ 33		\$ 112
Officers' fees									
911 fees									
Restitution									2,800
Jail fees									
Local grants									
Treasurer's commission									
Collector's commission									
Taxes apportioned - Assessor's salary and expense									
Other	7			105				2,581	
TOTAL REVENUES	740			108,578	444		33	719,501	2,912
Less: Treasurer's commission	15								
NET REVENUES	725			108,578	444		33	719,501	2,912
EXPENDITURES									
Current:									
General government			\$ 30,405						
Law enforcement								1,018,108	
Public safety				118,579	1,163				
Health									3,138
Recreation and culture									
TOTAL EXPENDITURES			30,405	118,579	1,163			1,018,108	3,138
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	725		(30,405)	(10,001)	(719)		33	(298,607)	(226)
OTHER FINANCING SOURCES (USES)									
Transfers in				34,700	3,500			292,800	
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	725		(30,405)	24,699	2,781		33	(5,807)	(226)
FUND BALANCES - JANUARY 1	5,449	\$ 2,133	118,378	1,440	12,780	\$ 1,637	821	(14,084)	1,849
FUND BALANCES - DECEMBER 31	\$ 6,174	\$ 2,133	\$ 87,973	\$ 26,139	\$ 15,561	\$ 1,637	\$ 854	\$ (19,891)	\$ 1,623

YELL 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, 2024

Schedule 2

	SPECIAL REVENUE FUNDS						CAPITAL PROJECTS FUNDS		
	Automated Records System Grant	Communication Facility and Equipment	Drug Control	American Rescue Plan Act	Law Enforcement Grant Fund	Public Safety Equipment Fund	Jail Construction	Jail Sales Tax	Totals
REVENUES									
State aid									\$ 309,379
Federal aid					\$ 7,400	\$ 95,086			122,513
Property taxes									488,969
Sales taxes									716,920
Fines, forfeitures, and costs			\$ 11,331						60,639
Interest		\$ 50	14	\$ 39,179			\$ 40,803	\$ 43,428	174,281
Officers' fees		5,677							119,589
911 fees									526,820
Restitution									2,800
Jail fees		39,662							39,662
Local grants						10,820			10,820
Treasurer's commission									22,190
Collector's commission									53,049
Taxes apportioned - Assessor's salary and expense									16,370
Other		1,698							23,700
TOTAL REVENUES		47,087	11,345	39,179	7,400	105,906	40,803	43,428	2,687,701
Less: Treasurer's commission									24,284
NET REVENUES		47,087	11,345	39,179	7,400	105,906	40,803	43,428	2,663,417
EXPENDITURES									
Current:									
General government									353,283
Law enforcement		26,608	140	82,815		154,820		47,060	1,366,060
Public safety				130,933					825,748
Health									3,138
Recreation and culture									554,550
TOTAL EXPENDITURES		26,608	140	213,748		154,820		47,060	3,102,779
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES		20,479	11,205	(174,569)	7,400	(48,914)	40,803	(3,632)	(439,362)
OTHER FINANCING SOURCES (USES)									
Transfers in									386,300
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES		20,479	11,205	(174,569)	7,400	(48,914)	40,803	(3,632)	(53,062)
FUND BALANCES - JANUARY 1	\$ 12,975	44,920	13,103	1,006,527	6	49,169	1,038,675	1,130,458	4,788,205
FUND BALANCES - DECEMBER 31	\$ 12,975	\$ 65,399	\$ 24,308	\$ 831,958	\$ 7,406	\$ 255	\$ 1,079,478	\$ 1,126,826	\$ 4,735,143

YELL COUNTY, ARKANSAS
NOTES TO SCHEDULES 1 AND 2
DECEMBER 31, 2024

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 Recorder	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 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 Library	Ark. Code Ann. § 13-2-404 and Yell County Ordinance no. 2002-7 (November 11, 2002) established fund to account for library property tax millage levied by the quorum court for the support, operation, and maintenance of the public library.
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	Ark. Code Ann. § 26-26-1907 established fund to pay reappraisals of real property with revenue received from the State.
Support Cost Collections	Ark. Code Ann. § 9-10-109 established fund to receive fees to offset administrative costs in the clerk's office.
Jail Restoration	Ark. Code Ann. § 16-17-129 allows a county to levy an additional fine, not to exceed \$20. Funds shall be used exclusively to defray the cost of incarcerating county prisoners, including construction and maintenance of the county jail.
Boating Safety and Enforcement	Ark. Code Ann. § 27-101-111 established fund to receive fees to be used for operating a patrol on the waterways within the county or for emergency rescue services if the county has not established a patrol.

YELL COUNTY, ARKANSAS
NOTES TO SCHEDULES 1 AND 2
DECEMBER 31, 2024

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

<u>Fund Name</u>	<u>Fund Description</u>
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. § 17-19-301 authorized a bail bond fee of \$20 to be collected, which shall be remitted to the Arkansas Public Defender Commission. Three dollars of each fee is remitted back to the county quarterly to be used to defray the operating expenses of the public defender office.
Public Defender Investigator	Ark. Code Ann. § 14-20-102 established fund to receive funds distributed in accordance with Ark. Code Ann. § 16-10-307 to be used to pay reasonable and necessary costs incurred in the defense and representation of indigent persons.
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.
Juvenile Probation	Ark. Code Ann. § 16-13-326 established fund to collect juvenile fees and provide services and supplies to juveniles at the discretion of the juvenile division of Circuit Court.
Circuit Clerk Commissioner's Fee	Ark. Code Ann. § 21-6-412 established fund to receive fee awarded, when appointed as commissioner, for a sale of real or personal property under judicial decree. The funds are to be used to offset administrative costs associated with the performance of the Commissioner's duties and for general operations expense of the office of circuit clerk.
Assessor's Late Assessment Fee	Ark. Code Ann. § 26-26-201 established fund to receive \$.50 fee on delinquent persons which shall be used by the county assessor to help pay for the expense of assessing property.
Court Security (Act 576) 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.
Building and Maintenance	Established to account for remaining proceeds from Bond Series 2006. The funds are to be used for building and maintenance.
Nuclear Response	Ark. Code Ann. § 19-6-435 established fund to be used for operation and maintenance of the Arkansas Nuclear Planning and Response Program.
Firefighter's Training	Established to account for federal grant for fire safety and training.

YELL COUNTY, ARKANSAS
NOTES TO SCHEDULES 1 AND 2
DECEMBER 31, 2024

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

<u>Fund Name</u>	<u>Fund Description</u>
West Nile Virus Grant	Established to account for federal grant for the eradication of mosquitoes.
War Memorial Fund	Established to account for donations received to build and maintain a war memorial monument.
County Jail Operation and Maintenance	Established by Yell County Ordinance no. 2014-10 (October 13, 2014) to account for monies dedicated to the operation and maintenance of the new jail.
Emergency Medical Services	Ark. Code Ann. §§ 20-13-303 - 20-13-305 and Yell County Ordinance no. 2018-9 (July 9, 2018) established fund to receive fees to provide for ambulance services for the County.
Automated Records System Grant	Established to account for a grant received through the Association of Arkansas Counties to be used specifically for circuit court technology.
Communication Facility and Equipment	Ark. Code Ann. §§ 21-6-307, 12-41-105 established fund to receive 25% of sheriff's fees collected and phone commission funds to be used for communications equipment and repair and to train operations staff.
Drug Control	Ark. Code Ann. § 5-64-505 established fund to receive asset forfeitures resulting from drug offense cases due to arresting agency.
American Rescue Plan Act	Established to receive and disburse Coronavirus State and Local Fiscal Recovery Funds (SLFR), a part of the American Rescue Plan Act (ARPA) of 2021, to support response to and recovery from the COVID-19 public health emergency.
Law Enforcement Grant Fund	Established to account for the Local Law Enforcement Block Grant funds to be used for law enforcement purchases.
Public Safety Equipment Fund	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.
Jail Construction	Established by Yell County Ordinance no. 2014-4 (March 10, 2014) to account for proceeds of bonds issued to construct the new County Jail.
Jail Sales Tax	Established by Yell County Ordinance no. 2020-12 (November 9, 2020) to account for sales tax money in excess of debt service requirements in accordance with ballot provisions.

YELL COUNTY, ARKANSAS
NOTES TO SCHEDULES 1 AND 2
DECEMBER 31, 2024

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 accounts consist primarily of treasurer's commission, Law Library money, interest, and sanitation sales tax not distributed to the appropriate agencies.
	Collector's accounts consist primarily of delinquent taxes not yet distributed to the various taxing units.
	Sheriff's accounts consist primarily of restitution and bond money.
	County/Circuit Clerk's accounts consist primarily of trust money awaiting disposition by the applicable court and payroll deductions due to the appropriate agencies.
	District Court accounts consist primarily of fines and costs not yet distributed to the county and/or state.
	Juvenile Probation account consists primarily of fees and restitutions not yet distributed to the proper agency.

YELL COUNTY, ARKANSAS
OTHER INFORMATION
SCHEDULE OF CAPITAL ASSETS
DECEMBER 31, 2024
(Unaudited)

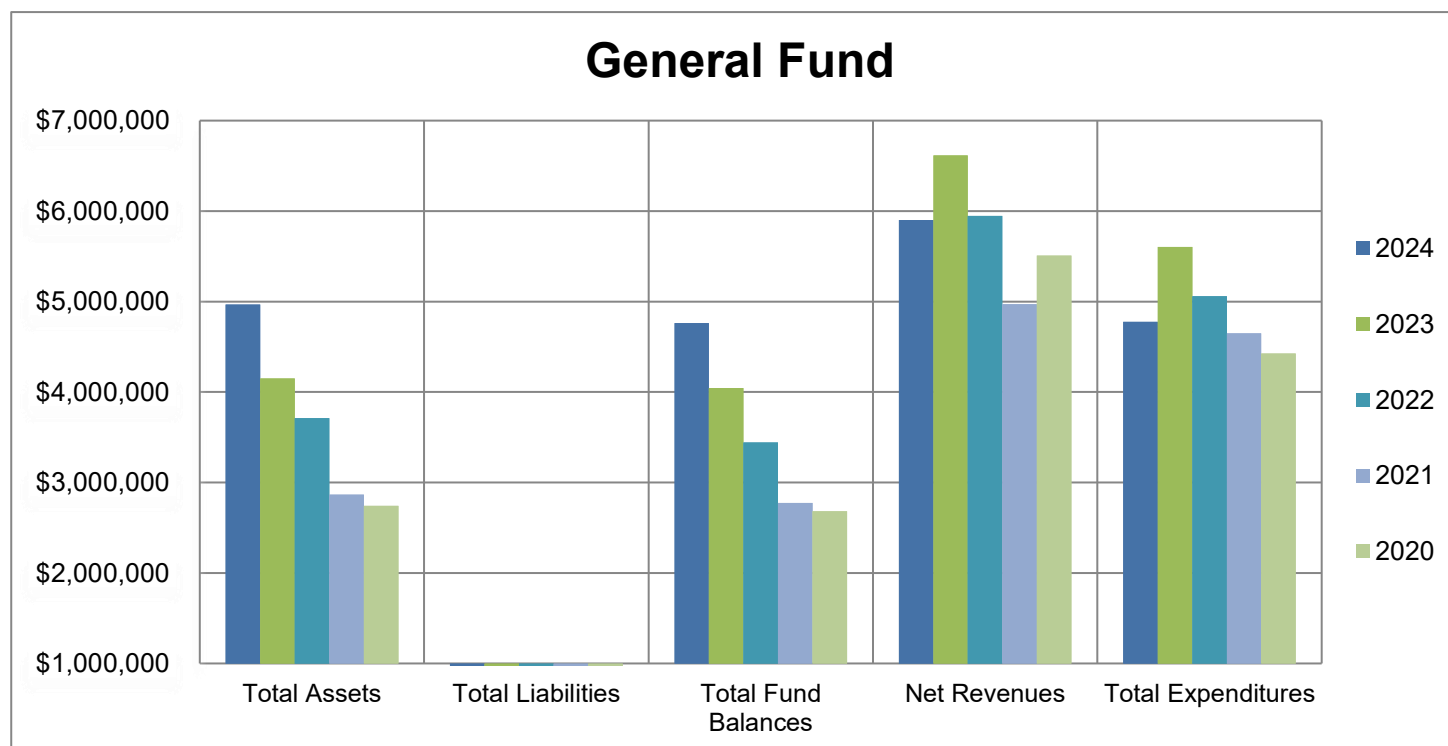
Schedule 3

	December 31, 2024
Land	\$ 557,565
Buildings	13,486,383
Equipment	<u>5,746,994</u>
Total	<u><u>\$ 19,790,942</u></u>

YELL COUNTY, ARKANSAS
SCHEDULE OF SELECTED INFORMATION FOR THE LAST FIVE YEARS - GENERAL FUND - REGULATORY BASIS
DECEMBER 31, 2024
(Unaudited)

Schedule 4-1

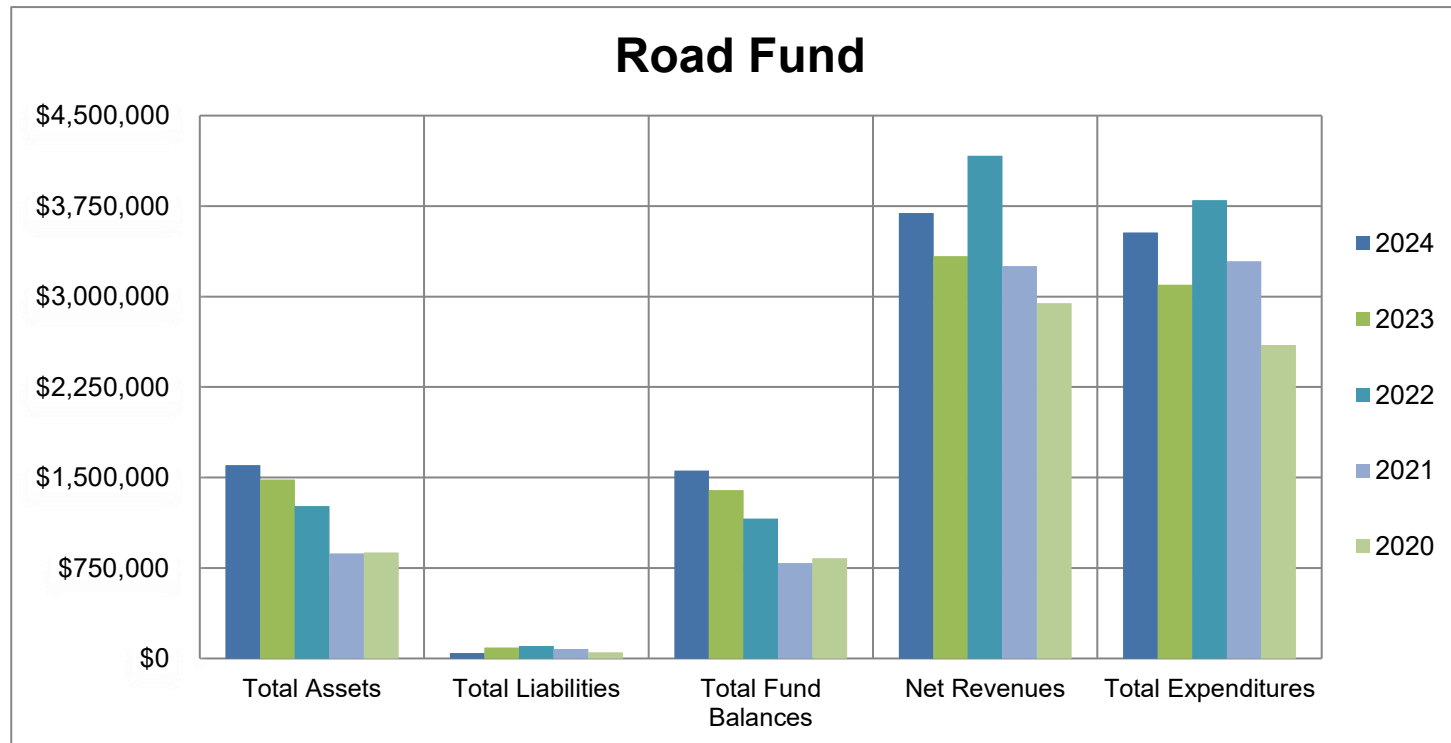
<u>General</u>	2024	2023	2022	2021	2020
Total Assets	\$ 4,966,752	\$ 4,149,376	\$ 3,709,802	\$ 2,866,926	\$ 2,740,984
Total Liabilities	203,783	105,652	265,929	92,325	60,188
Total Fund Balances	4,762,969	4,043,724	3,443,873	2,774,601	2,680,796
Net Revenues	5,899,447	6,616,136	5,948,303	4,968,791	5,508,414
Total Expenditures	4,775,513	5,603,932	5,058,881	4,650,100	4,424,227
Total Other Financing Sources/Uses	(386,300)	(412,353)	(220,150)	(224,886)	(211,505)



YELL COUNTY, ARKANSAS
SCHEDULE OF SELECTED INFORMATION FOR THE LAST FIVE YEARS - ROAD FUND - REGULATORY BASIS
DECEMBER 31, 2024
(Unaudited)

Schedule 4-2

<u>Road</u>	2024	2023	2022	2021	2020
Total Assets	\$ 1,601,873	\$ 1,482,378	\$ 1,260,859	\$ 867,673	\$ 877,988
Total Liabilities	44,953	88,982	102,689	78,119	48,779
Total Fund Balances	1,556,920	1,393,396	1,158,170	789,554	829,209
Net Revenues	3,692,376	3,333,447	4,166,125	3,250,116	2,943,737
Total Expenditures	3,528,852	3,098,221	3,797,509	3,289,771	2,597,145
Total Other Financing Sources/Uses					



YELL COUNTY, ARKANSAS
SCHEDULE OF SELECTED INFORMATION FOR THE LAST FIVE YEARS - OTHER FUNDS IN THE AGGREGATE - REGULATORY BASIS
DECEMBER 31, 2024
(Unaudited)

Schedule 4-3

<u>Other Funds in the Aggregate</u>	2024	2023	2022	2021	2020
Total Assets	\$ 5,937,566	\$ 5,824,316	\$ 9,445,941	\$ 6,085,798	\$ 3,991,736
Total Liabilities	1,202,423	1,033,760	3,642,565	915,343	614,817
Total Fund Balances	4,735,143	4,790,556	5,803,376	5,170,455	3,376,919
Net Revenues	2,663,417	2,359,227	4,248,083	4,957,187	3,776,350
Total Expenditures	3,102,779	3,784,400	3,835,312	3,397,287	3,855,094
Total Other Financing Sources/Uses	386,300	412,353	220,150	233,636	211,505

