

Crawford County, Arkansas

**Regulatory Basis Financial Statements
and Other Reports**

December 31, 2024

LEGISLATIVE JOINT AUDITING COMMITTEE



CRAWFORD COUNTY, ARKANSAS
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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

Independent Auditor's Report

Crawford 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 Crawford 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 Crawford 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 Crawford 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 January 6, 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



Kevin William White, CPA, JD
Legislative Auditor

Little Rock, Arkansas
January 6, 2026
LOCO01724



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

Crawford 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 Crawford 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 January 6, 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

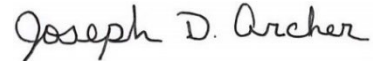
As part of obtaining reasonable assurance about whether the County's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulation, contracts, and grant agreements, noncompliance with which could have a direct and material effect 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 January 6, 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



Joseph D. Archer, CPA
Deputy Legislative Auditor

Little Rock, Arkansas
January 6, 2026

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

MANAGEMENT LETTER

Crawford 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: Chris Keith
Treasurer: Daniel Watson
Sheriff: Daniel Perry
Tax Collector: Kevin Pixley
County Clerk: Stacey Shelly
Circuit Clerk: Sharon L. Blount-Baker
Assessor: Sandra Heiner
County Librarian: Charlene McDonnough (appointed February 5, 2024)
Eva White (resigned February 5, 2024)

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

County Judge

Competitive bids were not solicited or waived for the purchase of road equipment totaling \$167,298, in noncompliance with Ark. Code Ann. §§ 14-22-101 - 14-22-115.

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

Handwritten signature of Joseph D. Archer in cursive.

Joseph D. Archer, CPA
Deputy Legislative Auditor

Little Rock, Arkansas
January 6, 2026

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

Exhibit A

	General	Road	Other Funds in the Aggregate
ASSETS			
Cash and cash equivalents	\$ 10,720,681	\$ 10,008,621	\$ 18,153,316
Accounts receivable	520,562	88,075	339,075
	TOTAL ASSETS	\$ 10,096,696	\$ 18,492,391
LIABILITIES AND FUND BALANCES			
Liabilities:			
Accounts payable	\$ 396,619	\$ 271,375	\$ 1,045,679
Settlements pending			2,247,589
Total Liabilities	396,619	271,375	3,293,268
Fund Balances:			
Restricted		9,825,321	15,199,123
Assigned	243,661		
Unassigned	10,600,963		
Total Fund Balances	10,844,624	9,825,321	15,199,123
	TOTAL LIABILITIES AND FUND BALANCES	\$ 10,096,696	\$ 18,492,391

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

CRAWFORD 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	\$ 1,142,310	\$ 2,990,574	\$ 343,487
Federal aid	285,765	39,026	
Property taxes	2,569,874	1,727,397	1,126,337
Sales taxes	551,844	1,655,532	4,401,398
Fines, forfeitures, and costs	1,222,439		183,957
Interest	334,186	347,762	403,190
Officers' fees	187,094		488,245
Jail fees	1,467,974		293,848
Franchise fees	32,434		
Hospital lease	775,000		
911 fees			885,718
Treasurer's commission	162,189		59,285
Collector's commission	435,022		177,872
Taxes apportioned - Assessor's salary and expense	755,289		
Other	792,384	234,042	294,682
	10,713,804	6,994,333	8,658,019
TOTAL REVENUES			
Less: Treasurer's commission	153,772	135,096	156,190
	10,560,032	6,859,237	8,501,829
NET REVENUES			
EXPENDITURES			
Current:			
General government	4,120,755		519,591
Law enforcement	4,763,871		5,936,283
Highways and streets		6,257,406	
Public safety	55,138		2,003,809
Health	62,887		
Recreation and culture	4,000		1,199,036
Social services	116,773		95,246
Water and sewer			1,944,889
Total Current	9,123,424	6,257,406	11,698,854
Debt Service:			
Financed purchase principal		281,822	
Financed purchase interest		107,831	
	9,123,424	6,647,059	11,698,854
TOTAL EXPENDITURES			

CRAWFORD 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	\$ 1,436,608	\$ 212,178	\$ (3,197,025)
OTHER FINANCING SOURCES (USES)			
Transfers in			76,632
Transfers out	(76,632)		
Summary judgment expense	(255,818)		
TOTAL OTHER FINANCING SOURCES (USES)	(332,450)		76,632
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	1,104,158	212,178	(3,120,393)
FUND BALANCES - JANUARY 1	9,740,466	9,613,143	18,319,516
FUND BALANCES - DECEMBER 31	\$ 10,844,624	\$ 9,825,321	\$ 15,199,123

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

CRAWFORD 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	\$ 816,975	\$ 1,142,310	\$ 325,335	\$ 2,376,000	\$ 2,990,574	\$ 614,574
Federal aid	192,600	285,765	93,165	27,045	39,026	11,981
Property taxes	2,682,000	2,569,874	(112,126)	1,234,800	1,727,397	492,597
Sales taxes	555,000	551,844	(3,156)	1,665,000	1,655,532	(9,468)
Fines, forfeitures, and costs	751,500	1,222,439	470,939			
Interest	90,000	334,186	244,186	157,500	347,762	190,262
Officers' fees	153,000	187,094	34,094			
Jail fees	652,500	1,467,974	815,474			
Franchise fees	27,000	32,434	5,434			
Hospital lease	697,500	775,000	77,500			
Treasurer's commission	180,000	162,189	(17,811)			
Collector's commission		435,022	435,022			
Taxes apportioned - Assessor's salary and expense		755,289	755,289			
Other	519,914	792,384	272,470	99,004	234,042	135,038
TOTAL REVENUES	7,317,989	10,713,804	3,395,815	5,559,349	6,994,333	1,434,984
Less: Treasurer's commission	117,180	153,772	(36,592)	75,907	135,096	(59,189)
NET REVENUES	7,200,809	10,560,032	3,359,223	5,483,442	6,859,237	1,375,795
EXPENDITURES						
Current:						
General government	5,185,275	4,120,755	1,064,520			
Law enforcement	5,256,649	4,763,871	492,778			
Highways and streets				8,511,141	6,257,406	2,253,735
Public safety	82,062	55,138	26,924			
Health	65,460	62,887	2,573			
Recreation and culture	4,000	4,000	0			
Social services	123,775	116,773	7,002			
Total Current	10,717,221	9,123,424	1,593,797	8,511,141	6,257,406	2,253,735
Debt Service:						
Financed purchase principal					281,822	(281,822)
Financed purchase interest					107,831	(107,831)
TOTAL EXPENDITURES	10,717,221	9,123,424	1,593,797	8,511,141	6,647,059	1,864,082

CRAWFORD 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	\$ (3,516,412)	\$ 1,436,608	\$ 4,953,020	\$ (3,027,699)	\$ 212,178	\$ 3,239,877
OTHER FINANCING SOURCES (USES)						
Transfers in	87,494		(87,494)			
Transfers out		(76,632)	(76,632)			
Summary judgement expense		(255,818)	(255,818)			
TOTAL OTHER FINANCING SOURCES (USES)	87,494	(332,450)	(419,944)			
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	(3,428,918)	1,104,158	4,533,076	(3,027,699)	212,178	3,239,877
FUND BALANCES - JANUARY 1	3,084,379	9,740,466	6,656,087	4,770,000	9,613,143	4,843,143
FUND BALANCES - DECEMBER 31	\$ (344,539)	\$ 10,844,624	\$ 11,189,163	\$ 1,742,301	\$ 9,825,321	\$ 8,083,020

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

CRAWFORD 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, property taxes, federal aid, 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.

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.

CRAWFORD 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.

Settlements Pending

Settlements pending are considered fines, forfeitures, costs, excess treasurer's commission, and property taxes that have not been transferred to the appropriate entities.

Fund Balance Classifications

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

E. Property Taxes

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

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

NOTE 1: Summary of Significant Accounting Policies (Continued)

F. Budget Law

1. Legal Requirements

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

2. Accounting

The County prepared an annual budget on the regulatory basis for the General Fund, Road Fund, and the other operating funds.

G. Fund Balance Classification Policies and Procedures

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

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

There were no committed fund balances at year end.

NOTE 2: Cash Deposits with Financial Institutions

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

	Carrying Amount	Bank Balance
Insured (FDIC)	\$ 1,553,966	\$ 1,648,039
Collateralized:		
Collateral held by the pledging financial institution's trust department or agent in the County's name	37,322,302	37,588,632
Total Deposits	\$ 38,876,268	\$ 39,236,671

The above total deposits do not include cash on hand of \$6,350.

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.

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

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	\$ 19,928		
Fines, forfeitures, and costs	52,223		\$ 9,111
Interest	1,149	\$ 3,447	856
Officers' fees	56,532		44,066
Franchise fees	6,557		
Jail fees	112,750		
911 fees			197,261
Treasurer's commission	162,189		
Other	109,234	84,628	87,781
Totals	<u>\$ 520,562</u>	<u>\$ 88,075</u>	<u>\$ 339,075</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	\$ 195,028	\$ 207,048	\$ 925,096
Salaries payable	187,369	60,015	112,628
Payroll taxes payable	14,222	4,312	7,955
Totals	<u>\$ 396,619</u>	<u>\$ 271,375</u>	<u>\$ 1,045,679</u>

CRAWFORD 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			\$ 4,308,218
Law enforcement			6,567,810
Highways and streets		\$ 9,825,321	
Public safety			3,109,622
Recreation and culture			1,213,473
Total Restricted		9,825,321	15,199,123
Assigned to:			
General government	\$ 41,346		
Law enforcement	42,516		
Public safety	159,799		
Total Assigned	243,661		
Unassigned	10,600,963		
Totals	\$ 10,844,624	\$ 9,825,321	\$ 15,199,123

NOTE 7: 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 \$89,654,838. 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 \$24,600,451. The amount of short-term financing obligations was \$3,092,557 leaving a legal debt margin of \$21,507,894.

NOTE 8: Commitments

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

	December 31, 2024
Long-term liabilities	\$ 3,512,782
Reappraisal contract	901,500
Construction contracts	130,500
Total Commitments	\$ 4,544,782

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

NOTE 8: Commitments (Continued)

Long-term Liabilities

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

	December 31, 2024
<u>Direct Borrowings</u>	
Financed purchase from KS StateBank dated March 26, 2024, in the amount of \$420,339, to purchase two 2024 Mack trucks; four (4) annual payments: first three for \$71,611 and a final payment of \$268,500 through March 26, 2027, interest imputed at 6.990%. Payments are to be made from the Road Fund.	\$ 348,728
Financed purchase from KS StateBank dated May 10, 2024, in the amount of \$210,170, to purchase a 2025 Mack trucks; four (4) annual payments: first three for \$35,805 and a final payment of \$134,250 through May 10, 2027, interest imputed at 6.990%. Payments are to be made from the Road Fund.	174,364
Financed purchase from Caterpillar Financial dated May 31, 2024, in the amount of \$925,970, to purchase three Caterpillar Motor Graders; sixty (60) monthly payments of \$13,901 beginning July 20, 2024, and a final payment of \$317,040 at maturity, interest imputed at 6.990%. Payments are to be made from the Road Fund.	865,366
Financed purchase from Caterpillar Financial dated May 31, 2024, in the amount of \$911,270, to purchase three Caterpillar Motor Graders; sixty (60) monthly payments of \$13,221 beginning July 20, 2024, and a final payment of \$344,880 at maturity, interest imputed at 6.990%. Payments are to be made from the Road Fund.	854,899
Financed purchase from Caterpillar Financial dated May 31, 2024, in the amount of \$607,630, to purchase two Caterpillar Motor Graders; sixty (60) monthly payments of \$8,817 beginning July 20, 2024, and a final payment of \$229,920 at maturity, interest imputed at 6.990%. Payments are to be made from the Road Fund.	570,038
Financed purchase from Caterpillar Financial dated May 31, 2024, in the amount of \$299,000, to purchase one Caterpillar Motor Grader; sixty (60) monthly payments of \$4,380 beginning July 20, 2024, and a final payment of \$110,160 at maturity, interest imputed at 6.990%. Payments are to be made from the Road Fund.	279,162
Total Direct Borrowings	3,092,557
Compensated absences consisting of accrued vacation and sick leave adjusted to current salary cost	420,225
Total Long-term liabilities	\$ 3,512,782

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 \$3,092,557 contain a provision that in the 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.

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

NOTE 8: Commitments (Continued)

Change in Compensated Absences

	December 31, 2024
Beginning balance compensated absences	\$ 487,548
Ending balance compensated absences	420,225
Net increase (decrease)	\$ (67,323)

Post Employment Benefits Other Than Pensions

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

Long-Term Debt Issued and Outstanding

Date of Issue	Date of Final Maturity	Rate of Interest	Amount Authorized and Issued	Debt Outstanding December 31, 2024	Maturities to December 31, 2024
<u>Direct Borrow ings</u>					
3/26/24	3/26/27	6.99%	\$ 420,339	\$ 348,728	\$ 71,611
5/10/24	5/10/27	6.99%	210,170	174,364	35,806
5/31/24	6/20/29	6.99%	925,970	865,366	60,604
5/31/24	6/20/29	6.99%	911,270	854,899	56,371
5/31/24	6/20/29	6.99%	607,630	570,038	37,592
5/31/24	6/20/29	6.99%	299,000	279,162	19,838
Total Long-Term Debt			\$ 3,374,379	\$ 3,092,557	\$ 281,822

Changes in Long-Term Debt

	Balance January 01, 2024	Issued	Retired	Balance December 31, 2024
<u>Direct Borrow ings</u>				
Financed purchases	\$ 0	\$ 3,374,379	\$ 281,822	\$ 3,092,557

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

NOTE 8: Commitments (Continued)

Debt Service Requirements to Maturity

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

Years Ending December 31,	Direct Borrowings		
	Principal	Interest	Total
2025	\$ 357,811	\$ 193,120	\$ 550,931
2026	410,485	180,765	591,250
2027	735,276	126,308	861,584
2028	384,742	99,093	483,835
2029	1,204,243	39,674	1,243,917
Totals	<u>\$ 3,092,557</u>	<u>\$ 638,960</u>	<u>\$ 3,731,517</u>

County-Wide Reappraisal Contract

The County entered into a contract with Arkansas CAMA Technology on November 13, 2023, for a county-wide reappraisal. The County is obligated for forty-eight monthly payments of \$25,042 for a total of \$1,202,000 beginning January 1, 2024. Contract expense for 2024, was \$300,500.

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

Year	December 31, 2024
2025	\$ 300,500
2026	300,500
2027	300,500
Total	<u>\$ 901,500</u>

Construction Contracts

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

Project Name	Completion Date	Contract Balance December 31, 2024
E911 Call Center	April 8, 2025	\$ 80,410
Crawford County Courthouse Exterior Renovation	February 12, 2025	50,090
Total Construction Contracts		<u>\$ 130,500</u>

NOTE 9: Interfund Transfers

The General Fund transferred \$76,632 to the Other Funds in the Aggregate (Emergency 911) to supplement operations.

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

NOTE 10: Subsequent Events

On April 28, 2025, the County reached a settlement agreement for the attorney fees in relation to Case W.D. ARK. 2:23-CV-02071. On April 29, 2025, the County issued payment from the Library Fund totaling \$112,978.

On May 21, 2025, the County and co-defendants were ordered to pay a summary judgment in the amount of \$441,646 for attorney fees in relation to Case W.D. ARK. 5:23-CV-05086-TLB. On July 17, 2025, the County filed a notice of appeal of the final judgment.

On February 10, 2025, the County reached a settlement with Burt Newell of \$204,654. After attorney fees, the County received \$120,493 in relation to case number 17CV-25-34.

NOTE 11: Joint Venture: Western Arkansas Intermodal Authority

Sebastian and Crawford Counties, and the Cities of Fort Smith and Van Buren entered into an agreement on July 21, 2009, in accordance with Ark. Code Ann. § 14-143-103 to establish the Western Arkansas Intermodal Authority. Funding is provided by taxes levied upon and collected from shippers, transporters, or users loading or unloading freight and commerce or passengers at a terminal facility of the Western Arkansas Intermodal Authority. The County provided \$13,610 of funding to the Western Arkansas Intermodal Authority in 2024. Separate financial statements for the Western Arkansas Intermodal Authority are available at: 1109 S. 16th Street, Fort Smith, AR 72901.

NOTE 12: Jointly Governed Organizations

Twelfth Judicial District Drug Task Force

The Prosecuting Attorney of the Twelfth Judicial District and the Twenty-first Judicial District, the Sebastian and Crawford Counties' Sheriffs' Departments, and the Police Departments of Fort Smith, Alma, Greenwood, and Barling entered into an agreement to establish the Twelfth Judicial District Drug Task Force. Funding is provided by grants and the Prosecuting Attorney's offices, local Sheriffs' Departments, and local Police Departments. The County did not contribute any funds or equipment to the Twelfth Judicial District Drug Task Force. Separate financial statements for the Twelfth Judicial District Drug Task Force are available at: 901 South B Street, Fort Smith, AR 72901.

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 to the West River Valley Solid Waste Management District. Separate financial statements may be obtained at: 24087 Highway 164, Clarksville, AR 72830.

NOTE 13: Interlocal Agreements

City of Van Buren

The City of Van Buren and Crawford County entered into an agreement concerning the contribution to the operational expenses of the Van Buren District Court by the County. This agreement was entered into on December 19, 2016, amended on April 12, 2017, and amended again on July 1, 2021. Crawford County is to contribute to the Van Buren District Court in twelve equal installments of \$28,354. This agreement shall be renewed annually without further action of the parties and amended to reflect the contribution amount, considered in good faith, to be appropriate. The County's portion for 2024 was \$340,253.

District Court Judge

Crawford County and the Cities of Van Buren, Alma, Kibler, Mulberry, Mountainburg, Dyer, and Cedarville entered into an agreement to provide for a District Judge's annual salary to be paid 50% by the state and the remaining 50% to be paid 47% by Van Buren, 32% by Crawford County, 6% by Alma, 6% by Kibler, 4% by Mulberry, 3% by Mountainburg, 1% by Dyer, and 1% by Cedarville. The Judge is an employee of the State of Arkansas and is elected by a four-year term. The County's portion for December 31, 2024, was \$18,774. This amount was included in the County's portion of the Van Buren District Court operational expense agreement with the City of Van Buren. The City of Van Buren is responsible for submitting it to the State of Arkansas.

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

NOTE 13: Interlocal Agreements (Continued)

Hazmat Response Program

Crawford County and the Cities of Van Buren, Alma, Kibler, Mulberry, Mountainburg, Dyer, and Cedarville entered into an agreement concerning contributions to operation and maintenance of a County Hazmat Response Program. This agreement was entered into in 2003. Crawford County contributed \$11,677 to the City of Van Buren in 2024.

Metropolitan Planning Organization

The City of Van Buren, Crawford County, Sebastian County, the Cities of Alma, Barling, Bonanza, Central City, Fort Smith, Greenwood, Kibler, Lavaca, the Western Arkansas Intermodal Authority and the Fort Smith Regional Airport Commission within the State of Arkansas along with Leflore County, Sequoyah County, the Towns of Arkoma, Moffett, and Pocola within the State of Oklahoma entered into an agreement to form a Metropolitan Planning Organization and to create a Metropolitan Transportation Planning Area and Planning Organization. The Metropolitan Planning Organization is to be known as the "Frontier Metropolitan Planning Organization". Crawford County contributed \$2,268 to the Metropolitan Planning Organization in 2024.

Emergency Communications Center

Crawford County and the Cities of Alma, Kibler, Mulberry, Mountainburg, Rudy, Chester, Dyer, Cedarville, and Van Buren entered into a Memorandum of Understanding concerning contributions to operate and maintain a 911 emergency dispatch center. This agreement was entered into in 2022. The County received \$103,767 from the varying cities in 2024.

NOTE 14: Risk Management

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

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.

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

NOTE 14: 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 15: Arkansas Public Employees Retirement System

Plan Description

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

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, (date of APERS Employer Allocation Report) were \$1,268,932.

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, (actuarial valuation date and measurement date) was \$9,071,935.

NOTE 16: Humana Centers, Inc., Lease Agreement Pertaining to Crawford County Memorial Hospital

On December 16, 1981, Crawford County (Lessor) entered into a lease agreement with Right of First Refusal with Humana Medical Centers, Inc., (Lessee) and Humana, Inc., (Humana or Grantor) for a term of twenty-six (26) years for certain leased premises (Crawford County Memorial Hospital). The terms of the lease provided for rent for the first year of the lease of \$2,500,000 with no rent due the second, third, fourth, and fifth years of the lease, and rent of \$775,000 being due for the sixth year of the lease and each year thereafter.

On May 27, 1983, Humana Medical Centers, Inc., subleased to American Medicorp Development Company, a wholly owned subsidiary of Humana, Inc., for \$1 per year, certain leased premises as more fully described in the sublease agreement with the terms of the sublease being the remainder of the term of the lease upon the date of execution of the sublease.

On April 11, 1984, Crawford County (Lessor) entered into a lease assignment whereby Humana Medical Centers, Inc., (Assignor) assigned all rights of the above original lease to Republic Health Corporation of Arkansas, Inc., (Assignee) and Republic Health Corporation (Guarantor).

On October 14, 1985, the Crawford County Quorum Court approved the reduction of lease payments beginning in 1987 from \$775,000 to \$250,000 plus a percentage of patient revenue, with a maximum payment of \$775,000.

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

NOTE 16: Humana Centers, Inc., Lease Agreement Pertaining to Crawford County Memorial Hospital (Continued)

On March 24, 1987, Crawford County (Lessor) entered into a lease assignment whereby Republic Health Corporation of Arkansas, Inc., (Assignor) assigned all rights of the above original lease to Van Buren H.M.A., (Assignee) and Health Management Associates, Inc., (Guarantor).

On June 2, 1997, the lease agreement between Crawford County (Lessor) and Health Management Associates, Inc., (Lessee) was amended to extend the original lease term for an additional twenty (20) years through January 31, 2028, inclusive. Additionally, effective February 1, 1997, and on the first day of February of every year thereafter, Lessee shall pay directly to Lessor the fixed sum of \$775,000 regardless of Lessee's gross revenues.

On April 4, 2000, the lease agreement between Crawford County (Lessor) and Health Management Associates, Inc., (Lessee) was amended to extend the lease term until May 4, 2082, in exchange for 1.54 acres to allow Crawford County to construct a County Health Building.

On December 4, 2006, the lease agreement between Crawford County (Lessor) and Health Management Association, Inc., (Lessee) was amended to allow the assignment of the lease to Shiloh Health Services, Inc.

NOTE 17: Summary Judgment Expense

On September 21, 2023, the County was ordered to pay a summary judgment with principal and interest in the amount of \$221,273 and \$34,545, respectively. In May and June 2024, the County issued payments from the General Fund totaling \$255,818. The amount is included as Summary judgment expense on the Statement of Revenues, Expenditures, and Changes in Fund Balances - Regulatory Basis.

CRAWFORD 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	District Court Automation	Assessor's Amendment no. 79	County Clerk's Cost	County Recorder's Cost (25%)	County Library
ASSETS								
Cash and cash equivalents	\$ 477,476	\$ 713,418	\$ 78,831	\$ 889	\$ 171,308	\$ 85,356	\$ 231,244	\$ 1,233,993
Accounts receivable			298			1,660	10,130	17,811
TOTAL ASSETS	\$ 477,476	\$ 713,418	\$ 79,129	\$ 889	\$ 171,308	\$ 87,016	\$ 241,374	\$ 1,251,804
LIABILITIES AND FUND BALANCES								
Liabilities:								
Accounts payable	\$ 79	\$ 5,596					\$ 887	\$ 38,331
Settlements pending								
Total Liabilities	79	5,596					887	38,331
Fund Balances:								
Restricted	477,397	707,822	\$ 79,129	\$ 889	\$ 171,308	\$ 87,016	240,487	1,213,473
TOTAL LIABILITIES AND FUND BALANCES	\$ 477,476	\$ 713,418	\$ 79,129	\$ 889	\$ 171,308	\$ 87,016	\$ 241,374	\$ 1,251,804

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

Schedule 1

	SPECIAL REVENUE FUNDS							
	Support Collections Cost (80%)	Communication Facility and Equipment	Drug Court Program	Federal Forfeiture	Drug Enforcement	Detention Center	Boating Safety and Enforcement	Emergency 911
ASSETS								
Cash and cash equivalents	\$ 1,575	\$ 693,753	\$ 236,439	\$ 68	\$ 15,768	\$ 57,823	\$ 23,693	\$ 2,935,452
Accounts receivable		4,703	420			6,940		209,105
TOTAL ASSETS	\$ 1,575	\$ 698,456	\$ 236,859	\$ 68	\$ 15,768	\$ 64,763	\$ 23,693	\$ 3,144,557
LIABILITIES AND FUND BALANCES								
Liabilities:								
Accounts payable		\$ 3,240	\$ 3,087			\$ 9,578		\$ 34,935
Settlements pending								
Total Liabilities		3,240	3,087			9,578		34,935
Fund Balances:								
Restricted	\$ 1,575	695,216	233,772	\$ 68	\$ 15,768	55,185	\$ 23,693	3,109,622
TOTAL LIABILITIES AND FUND BALANCES	\$ 1,575	\$ 698,456	\$ 236,859	\$ 68	\$ 15,768	\$ 64,763	\$ 23,693	\$ 3,144,557

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

Schedule 1

SPECIAL REVENUE FUNDS								
	Juvenile Probation	Circuit Clerk Commissioner's Fee	County Clerk Commissioner's Fee	Jail and Law Enforcement Sales Tax	Public Safety Sales Tax	County Recorder's Cost (75%)	Support Collections Costs (20%)	Circuit Clerk Passport
ASSETS								
Cash and cash equivalents	\$ 57,947	\$ 12,472	\$ 94	\$ 2,069,868	\$ 700,983	\$ 101,683	\$ 587	\$ 72,854
Accounts receivable	87			36,905	18,740	30,391		1,885
TOTAL ASSETS	\$ 58,034	\$ 12,472	\$ 94	\$ 2,106,773	\$ 719,723	\$ 132,074	\$ 587	\$ 74,739
LIABILITIES AND FUND BALANCES								
Liabilities:								
Accounts payable				\$ 77,152	\$ 73,615	\$ 9,415		
Settlements pending								
Total Liabilities				<u>77,152</u>	<u>73,615</u>	<u>9,415</u>		
Fund Balances:								
Restricted	\$ 58,034	\$ 12,472	\$ 94	2,029,621	646,108	122,659	\$ 587	\$ 74,739
TOTAL LIABILITIES AND FUND BALANCES	\$ 58,034	\$ 12,472	\$ 94	\$ 2,106,773	\$ 719,723	\$ 132,074	\$ 587	\$ 74,739

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

Schedule 1

SPECIAL REVENUE FUNDS									
	Automated Records System	Juvenile Compliance Grant	National Recreation and Park Grant	Miscellaneous Grants	American Rescue Plan Act	County Bond 1/2 Cent Sales Tax	Courthouse Repair	Law Enforcement Stipend Grant	Adult Drug Court - Opioid Settlement
ASSETS									
Cash and cash equivalents	\$ 16,413	\$ 5,148	\$ 10,677	\$ 1,622	\$ 3,169,519	\$ 2,698,287	\$ 3,882	\$ 12,172	\$ 14,433
Accounts receivable									
TOTAL ASSETS	<u>\$ 16,413</u>	<u>\$ 5,148</u>	<u>\$ 10,677</u>	<u>\$ 1,622</u>	<u>\$ 3,169,519</u>	<u>\$ 2,698,287</u>	<u>\$ 3,882</u>	<u>\$ 12,172</u>	<u>\$ 14,433</u>
LIABILITIES AND FUND BALANCES									
Liabilities:									
Accounts payable		\$ 105			\$ 788,429				\$ 1,230
Settlements pending									
Total Liabilities		<u>105</u>			<u>788,429</u>				<u>1,230</u>
Fund Balances:									
Restricted	\$ 16,413	5,043	\$ 10,677	\$ 1,622	2,381,090	\$ 2,698,287	\$ 3,882	\$ 12,172	13,203
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 16,413</u>	<u>\$ 5,148</u>	<u>\$ 10,677</u>	<u>\$ 1,622</u>	<u>\$ 3,169,519</u>	<u>\$ 2,698,287</u>	<u>\$ 3,882</u>	<u>\$ 12,172</u>	<u>\$ 14,433</u>

CRAWFORD 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 Clerk's Accounts	Circuit Clerk's Accounts	Juvenile Probation Accounts	Totals
ASSETS							
Cash and cash equivalents	\$ 665,599	\$ 628,258	\$ 85,193	\$ 2,540	\$ 865,787	\$ 212	\$ 18,153,316
Accounts receivable							339,075
TOTAL ASSETS	\$ 665,599	\$ 628,258	\$ 85,193	\$ 2,540	\$ 865,787	\$ 212	\$ 18,492,391
LIABILITIES AND FUND BALANCES							
Liabilities:							
Accounts payable							\$ 1,045,679
Settlements pending	\$ 665,599	\$ 628,258	\$ 85,193	\$ 2,540	\$ 865,787	\$ 212	2,247,589
Total Liabilities	665,599	628,258	85,193	2,540	865,787	212	3,293,268
Fund Balances:							
Restricted							15,199,123
TOTAL LIABILITIES AND FUND BALANCES	\$ 665,599	\$ 628,258	\$ 85,193	\$ 2,540	\$ 865,787	\$ 212	\$ 18,492,391

CRAWFORD COUNTY, ARKANSAS
CRAWFORD 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	District Court Automation	Assessor's Amendment no. 79	County Clerk's Cost	County Recorder's Cost (25%)	County Library	Support Collections Cost (80%)
REVENUES									
State aid					\$ 21,168			\$ 273,921	
Property taxes					1,642			1,124,695	
Sales taxes									
Fines, forfeitures, and costs			\$ 12,450						
Interest	\$ 16,680	\$ 22,012	2,892		6,402	\$ 2,830	\$ 8,993	37,275	\$ 74
Officers' fees						21,083	103,269		
Jail fees									
911 fees									
Treasurer's commission	59,285								
Collector's commission		177,872							
Other	163	2,581	704		359	296	1,360	74,570	4
TOTAL REVENUES	76,128	202,465	16,046		29,571	24,209	113,622	1,510,461	78
Less: Treasurer's commission	334	3,998	315		584	474	2,172	27,066	1
NET REVENUES	75,794	198,467	15,731		28,987	23,735	111,450	1,483,395	77
EXPENDITURES									
Current:									
General government	382	69,858			600	4,284	99,634		596
Law enforcement			9,356						
Public safety									
Recreation and culture								1,187,280	
Social services									
Water and sewer									
TOTAL EXPENDITURES	382	69,858	9,356		600	4,284	99,634	1,187,280	596
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	75,412	128,609	6,375		28,387	19,451	11,816	296,115	(519)
OTHER FINANCING SOURCES (USES)									
Transfers in									
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	75,412	128,609	6,375		28,387	19,451	11,816	296,115	(519)
FUND BALANCES - JANUARY 1	401,985	579,213	72,754	\$ 889	142,921	67,565	228,671	917,358	2,094
FUND BALANCES - DECEMBER 31	<u>\$ 477,397</u>	<u>\$ 707,822</u>	<u>\$ 79,129</u>	<u>\$ 889</u>	<u>\$ 171,308</u>	<u>\$ 87,016</u>	<u>\$ 240,487</u>	<u>\$ 1,213,473</u>	<u>\$ 1,575</u>

CRAWFORD COUNTY, ARKANSAS
CRAWFORD 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								
	Communication Facility and Equipment	Drug Court Program	Federal Forfeiture	Drug Enforcement	Detention Center	Boating Safety and Enforcement	Emergency 911	Juvenile Probation	Circuit Clerk Commissioner's Fee
REVENUES									
State aid						\$ 3,938			
Property taxes									
Sales taxes									
Fines, forfeitures, and costs	\$ 1,623	\$ 8,412			\$ 161,472				
Interest	26,920	9,612			3,171	832	\$ 107,565	\$ 2,393	\$ 432
Officers' fees	17,920							6,512	1,461
Jail fees	292,560								
911 fees							885,718		
Treasurer's commission									
Collector's commission									
Other	76,302	12,710			2,888	51	50,333	278	8
TOTAL REVENUES	415,325	30,734			167,531	4,821	1,043,616	9,183	1,901
Less: Treasurer's commission	932	353			3,102	95	18,907	171	38
NET REVENUES	414,393	30,381			164,429	4,726	1,024,709	9,012	1,863
EXPENDITURES									
Current:									
General government									
Law enforcement	641,446	32,124			189,428	478		17,500	
Public safety							1,051,847		
Recreation and culture									
Social services									
Water and sewer									
TOTAL EXPENDITURES	641,446	32,124			189,428	478	1,051,847	17,500	
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(227,053)	(1,743)			(24,999)	4,248	(27,138)	(8,488)	1,863
OTHER FINANCING SOURCES (USES)									
Transfers in							76,632		
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	(227,053)	(1,743)			(24,999)	4,248	49,494	(8,488)	1,863
FUND BALANCES - JANUARY 1	922,269	235,515	\$ 68	\$ 15,768	80,184	19,445	3,060,128	66,522	10,609
FUND BALANCES - DECEMBER 31	<u>\$ 695,216</u>	<u>\$ 233,772</u>	<u>\$ 68</u>	<u>\$ 15,768</u>	<u>\$ 55,185</u>	<u>\$ 23,693</u>	<u>\$ 3,109,622</u>	<u>\$ 58,034</u>	<u>\$ 12,472</u>

CRAWFORD COUNTY, ARKANSAS
 CRAWFORD 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								
	County Clerk Commissioner's Fee	Jail and Law Enforcement Sales Tax	Public Safety Sales Tax	County Recorder's Cost (75%)	Support Collections Costs (20%)	Circuit Clerk Passport	Automated Records System	Juvenile Compliance Grant	National Recreation and Park Grant
REVENUES									
State aid								\$ 9,000	
Property taxes									
Sales taxes		\$ 2,929,814	\$ 1,471,584						
Fines, forfeitures, and costs									
Interest			24,155	\$ 2,569	\$ 22				
Officers' fees				309,806		\$ 28,194			
Jail fees		1,288							
911 fees									
Treasurer's commission									
Collector's commission									
Other		43,240	22,532	3,795	1	369			
TOTAL REVENUES		2,974,342	1,518,271	316,170	23	28,563		9,000	
Less: Treasurer's commission		58,596	29,915	6,028		542			
NET REVENUES		2,915,746	1,488,356	310,142	23	28,021		9,000	
EXPENDITURES									
Current:									
General government				250,206		5,884			\$ 2,187
Law enforcement		3,196,945	1,391,441					5,756	
Public safety			397,237						
Recreation and culture									
Social services									
Water and sewer									
TOTAL EXPENDITURES		3,196,945	1,788,678	250,206		5,884		5,756	2,187
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES		(281,199)	(300,322)	59,936	23	22,137		3,244	(2,187)
OTHER FINANCING SOURCES (USES)									
Transfers in									
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES		(281,199)	(300,322)	59,936	23	22,137		3,244	(2,187)
FUND BALANCES - JANUARY 1	\$ 94	2,310,820	946,430	62,723	564	52,602	\$ 16,413	1,799	12,864
FUND BALANCES - DECEMBER 31	\$ 94	\$ 2,029,621	\$ 646,108	\$ 122,659	\$ 587	\$ 74,739	\$ 16,413	\$ 5,043	\$ 10,677

CRAWFORD COUNTY, ARKANSAS
CRAWFORD 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						Totals
	Miscellaneous Grants	American Rescue Plan Act	County Bond 1/2 Cent Sales Tax	Courthouse Repair	Law Enforcement Stipend Grant	Adult Drug Court - Opioid Settlement	
REVENUES							
State aid	\$ 5,000					\$ 30,460	\$ 343,487
Property taxes							1,126,337
Sales taxes							4,401,398
Fines, forfeitures, and costs							183,957
Interest		\$ 22,220	\$ 106,141				403,190
Officers' fees							488,245
Jail fees							293,848
911 fees							885,718
Treasurer's commission							59,285
Collector's commission							177,872
Other		812	1,326				294,682
TOTAL REVENUES	5,000	23,032	107,467			30,460	8,658,019
Less: Treasurer's commission		444	2,123				156,190
NET REVENUES	5,000	22,588	105,344			30,460	8,501,829
EXPENDITURES							
Current:							
General government		82,255	3,705				519,591
Law enforcement	3,384	180,302	250,866			17,257	5,936,283
Public safety		554,725					2,003,809
Recreation and culture		11,756					1,199,036
Social services		95,246					95,246
Water and sewer		1,944,889					1,944,889
TOTAL EXPENDITURES	3,384	2,869,173	254,571			17,257	11,698,854
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	1,616	(2,846,585)	(149,227)			13,203	(3,197,025)
OTHER FINANCING SOURCES (USES)							
Transfers in							76,632
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	1,616	(2,846,585)	(149,227)			13,203	(3,120,393)
FUND BALANCES - JANUARY 1	6	5,227,675	2,847,514	\$ 3,882	\$ 12,172		18,319,516
FUND BALANCES - DECEMBER 31	\$ 1,622	\$ 2,381,090	\$ 2,698,287	\$ 3,882	\$ 12,172	\$ 13,203	\$ 15,199,123

CRAWFORD 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.
District Court Automation	Ark. Code Ann. § 16-13-704 established fund to receive district court installment fees to be used solely for district court-related technology.
Assessor's Amendment no. 79	Ark. Code Ann. § 26-26-310 provides that 1% of the county's share of surplus funds from the Property Tax Relief Trust Fund be allocated to county assessors for the purpose of administering Ark. Const. amend. 79.
County 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 (25%)	Ark. Code Ann. § 21-6-306 established fund to receive fees collected by circuit clerks to be used for automated record systems and any legitimate county purpose.
County Library	Ark. Code Ann. § 13-2-404 established fund to account for library property tax millage levied by the quorum court for the support, operation, and maintenance of the public library.
Support Collections Cost (80%)	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, and phone commission funds to be used for communications equipment and repair and to train operations staff.
Drug Court Program	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.

CRAWFORD 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>
Federal Forfeiture	Ark. Code Ann. § 5-64-505 established fund for the receipt and distribution of monies forfeited to the Sheriff's Office to be used for law enforcement purposes.
Drug Enforcement	Ark. Code Ann. § 5-64-505 established fund to receive asset forfeitures resulting from drug offense cases due to arresting agency.
Detention Center	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, maintenance, and operation of the county jail; purchase and maintenance of jail equipment, training, salaries, and certificate pay for jailers and deputy sheriffs.
Boating Safety and Enforcement	Ark. Code Ann. § 27-101-111 established fund to receive fees to be used for operating a patrol on the waterways within the county or for emergency rescue services if the county has not established a patrol.
Emergency 911	Ark. Code Ann. § 12-10-318 established fund to receive fees collected by telephone providers for 911 emergency services.
Juvenile Probation	Ark. Code Ann. §§ 16-13-326, 9-27-367 established fund to receive juvenile fees, court costs, and fines to provide services and supplies to juveniles at the discretion of the juvenile division of circuit court.
Circuit Clerk Commissioner's Fee	Ark. Code Ann. § 21-6-412 established fund to receive fee awarded, when appointed as commissioner, for a sale of real or personal property under judicial decree. The funds are to be used to offset administrative costs associated with the performance of the commissioner's duties and for general operations expense of the office of circuit clerk.
County 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 county clerk.
Jail and Law Enforcement Sales Tax	Crawford County Ordinance no. 7-2014 (February 17, 2014) provides the levying of a sales tax for operating and maintaining jail facilities, and/or securing the repayment of capital improvement bonds, and law enforcement purposes.
Public Safety Sales Tax	Crawford County Ordinance no. 5-2007 (February 13, 2007) provides the levying of a one percent sales and use tax, the net collections of which shall be used forty percent for public safety. This was extended by ordinance no. 2015-3 (January 26, 2015).

CRAWFORD 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>
County Recorder's Cost (75%)	Ark. Code Ann. § 21-6-306 established fund to receive fees collected by circuit clerks to be used to offset administrative costs.
Support Collections Costs (20%)	Ark. Code Ann. § 9-10-109 established fund to receive fees to offset administrative costs in the clerk's office.
Circuit Clerk Passport	Established to account for Circuit Clerk fees for processing passports and taking passport photos.
Automated Records System	Established to account for grants received to digitize Circuit Clerk records.
Juvenile Compliance Grant	Established to account for grants received for juvenile officer reimbursement.
National Recreation and Park Grant	Established to account for grants received to develop walking trails.
Miscellaneous Grants	Established to account for grants received for various security and training initiatives.
American Rescue Plan Act	Crawford County Ordinance no. 2021-24 (June 21, 2021) established fund 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.
County Bond 1/2 Cent Sales Tax	Established to account for additional sales tax collected and excess left from paying off the Sales and Use Tax Bond, Series 2014.
Courthouse Repair	Established to account for grant received for storm damage repairs.
Law Enforcement Stipend Grant	Established to account for law enforcement stipend grant passed through Act 224 of the 2022 Fiscal Session.
Adult Drug Court - Opioid Settlement	Established to account for a grant from State-Wide Opioid Settlement proceeds to be used for evidence-based, evidence-informed, or promising activities, programs, or strategies that expand the availability of treatment for individuals affected by substance use disorders.

CRAWFORD 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.

Fund Name

Fund Description

Treasurer's accounts consist primarily of property taxes, treasurer's commission, and funds held for County Law Library.

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

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

County Clerk's accounts consist primarily of fee money to be settled with the treasurer.

Circuit Clerk's accounts consist of trust money and settlements due to the treasurer.

Juvenile Probation accounts consist primarily of fees not yet distributed to the County and restitution not yet settled with individuals.

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

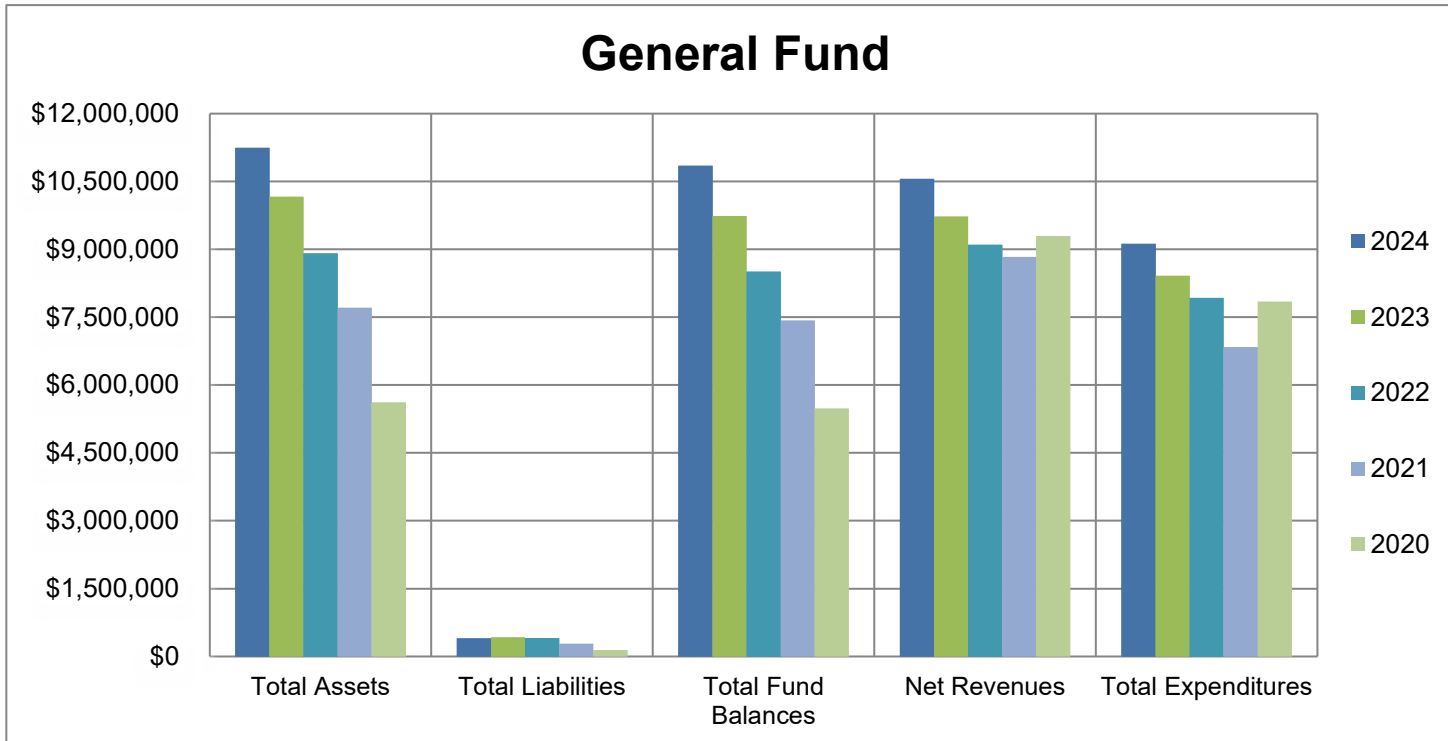
Schedule 3

	<u>December 31, 2024</u>
Land	\$ 1,201,149
Buildings and improvements	48,048,197
Equipment	18,621,285
Construction in progress	<u>2,525,862</u>
Total	<u>\$ 70,396,493</u>

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

Schedule 4-1

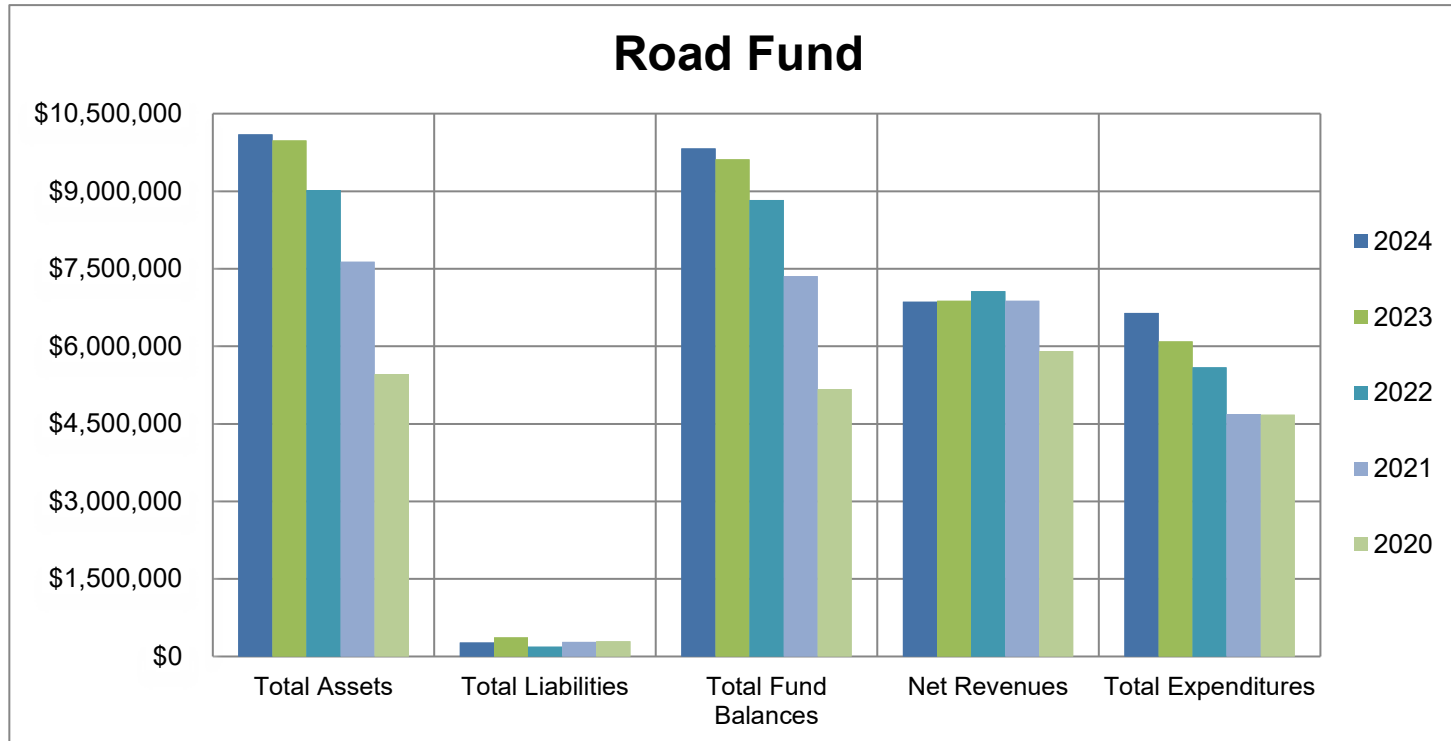
<u>General</u>	2024	2023	2022	2021	2020
Total Assets	\$ 11,241,243	\$ 10,162,876	\$ 8,910,113	\$ 7,710,800	\$ 5,613,485
Total Liabilities	396,619	422,410	406,500	282,892	136,765
Total Fund Balances	10,844,624	9,740,466	8,503,613	7,427,908	5,476,720
Net Revenues	10,560,032	9,723,323	9,100,489	8,831,168	9,293,308
Total Expenditures	9,123,424	8,416,479	7,927,462	6,839,980	7,844,339
Total Other Financing Sources/Uses	(332,450)	(69,991)	(97,322)	(40,000)	



CRAWFORD 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	\$ 10,096,696	\$ 9,982,313	\$ 9,022,200	\$ 7,636,548	\$ 5,461,920
Total Liabilities	271,375	369,170	191,901	278,989	292,573
Total Fund Balances	9,825,321	9,613,143	8,830,299	7,357,559	5,169,347
Net Revenues	6,859,237	6,878,868	7,064,786	6,877,392	5,911,088
Total Expenditures	6,647,059	6,096,024	5,592,046	4,689,180	4,677,132
Total Other Financing Sources/Uses					



CRAWFORD 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	\$ 18,492,391	\$ 20,105,960	\$ 22,588,703	\$ 20,385,781	\$ 12,687,106
Total Liabilities	3,293,268	1,786,444	1,583,054	4,472,523	1,518,824
Total Fund Balances	15,199,123	18,319,516	21,005,649	15,913,258	11,168,282
Net Revenues	8,501,829	8,842,637	14,847,332	16,774,985	11,465,439
Total Expenditures	11,698,854	11,598,761	9,852,263	12,070,009	9,883,415
Total Other Financing Sources/Uses	76,632	69,991	97,322	40,000	

