

# **Cross County, Arkansas**

## **Financial and Compliance Report**

**December 31, 2024**

LEGISLATIVE JOINT AUDITING COMMITTEE

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CROSS COUNTY, ARKANSAS  
TABLE OF CONTENTS  
FOR THE YEAR ENDED DECEMBER 31, 2024

Financial and Compliance Report

REGULATORY BASIS FINANCIAL STATEMENTS

|                                                                                                                                                  | <u>Exhibit</u> |
|--------------------------------------------------------------------------------------------------------------------------------------------------|----------------|
| Balance Sheet – Regulatory Basis (Unaudited)                                                                                                     | A              |
| Statement of Revenues, Expenditures, and Changes in Fund Balances – Regulatory Basis (Unaudited)                                                 | B              |
| Statement of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual –<br>General and Road Funds – Regulatory Basis (Unaudited) | C              |

SUPPLEMENTARY INFORMATION

|                                                                                                                                              | <u>Schedule</u> |
|----------------------------------------------------------------------------------------------------------------------------------------------|-----------------|
| Combining Balance Sheet – Other Funds in the Aggregate – Regulatory Basis (Unaudited)                                                        | 1               |
| Combining Statement of Revenues, Expenditures, and Changes in Fund Balances –<br>Other Funds in the Aggregate – Regulatory Basis (Unaudited) | 2               |
| Notes to Schedules 1 and 2 (Unaudited)                                                                                                       |                 |
| Other General Information (Unaudited)                                                                                                        |                 |
| Schedule of Selected Information for the Last Five Years –<br>General Fund - Regulatory Basis (Unaudited)                                    | 3-1             |
| Schedule of Selected Information for the Last Five Years –<br>Road Fund - Regulatory Basis (Unaudited)                                       | 3-2             |
| Schedule of Selected Information for the Last Five Years –<br>Other Funds in the Aggregate - Regulatory Basis (Unaudited)                    | 3-3             |

# Arkansas

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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

### Financial and Compliance Report

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

A priority of Arkansas Legislative Audit is to assist county government officials by promoting sound financial management and accountability of government resources. The Legislative Auditor reports on the fiscal affairs of county governments, as well as compliance with relevant state laws and observance of good business practices to provide accountability for tax dollars expended to support government operations.

We have performed certain limited procedures with respect to regulatory basis financial information and compliance with certain state laws and accepted accounting practices for Cross County, Arkansas, as of and for the year ended December 31, 2024, and have issued our report thereon dated January 6, 2026. Management of the County is responsible for maintaining the financial records and complying with state laws and accepted accounting practices.

The commentary contained in this section relates to the following officials who held office during 2024:

County Judge: Lynn Blake  
Treasurer: Peg Hess  
Sheriff: David West  
Tax Collector: Kristy Davis  
County Clerk: Mary Beth Sanders  
Circuit Clerk: Rhonda Sullivan  
Assessor: Sherri Williams  
County Librarian: John Paul Myrick

We evaluated the County's compliance with certain state laws concerning general accounting, budgeting, purchasing, and investing and depositing of public funds.

During our evaluation, nothing came to our attention that would warrant disclosure in this report.

This report is intended solely for the information and use of the Legislative Joint Auditing Committee, local County government, state executive and oversight 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 dark ink, appearing to read "Kevin White", with a stylized flourish at the end.

Kevin William White, CPA, JD  
Legislative Auditor

Little Rock, Arkansas  
January 6, 2026  
LOCO01924

CROSS COUNTY, ARKANSAS  
BALANCE SHEET - REGULATORY BASIS  
DECEMBER 31, 2024  
(UNAUDITED)

Exhibit A

|                                     | General             | Road                | Other Funds<br>in the<br>Aggregate |
|-------------------------------------|---------------------|---------------------|------------------------------------|
| ASSETS                              |                     |                     |                                    |
| Cash and cash equivalents           | \$ 3,084,629        | \$ 1,791,951        | \$ 12,026,176                      |
| Accounts receivable                 | 351,059             | 5,826               | 43,199                             |
| Interfund receivables               | 34,101              | 10,846              | 10,609                             |
|                                     |                     |                     |                                    |
| TOTAL ASSETS                        | <u>\$ 3,469,789</u> | <u>\$ 1,808,623</u> | <u>\$ 12,079,984</u>               |
| LIABILITIES AND FUND BALANCES       |                     |                     |                                    |
| Liabilities:                        |                     |                     |                                    |
| Accounts payable                    | \$ 79,193           | \$ 50,540           | \$ 404,814                         |
| Interfund payables                  | 21,455              |                     | 34,101                             |
| Settlements pending                 |                     |                     | 615,529                            |
| Total Liabilities                   | <u>100,648</u>      | <u>50,540</u>       | <u>1,054,444</u>                   |
| Fund Balances:                      |                     |                     |                                    |
| Restricted                          | 800                 | 1,758,083           | 11,025,540                         |
| Assigned                            | 5,808               |                     |                                    |
| Unassigned                          | 3,362,533           |                     |                                    |
| Total Fund Balances                 | <u>3,369,141</u>    | <u>1,758,083</u>    | <u>11,025,540</u>                  |
|                                     |                     |                     |                                    |
| TOTAL LIABILITIES AND FUND BALANCES | <u>\$ 3,469,789</u> | <u>\$ 1,808,623</u> | <u>\$ 12,079,984</u>               |

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

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

Exhibit B

|                                                   | General      | Road         | Other Funds<br>in the<br>Aggregate |
|---------------------------------------------------|--------------|--------------|------------------------------------|
| REVENUES                                          |              |              |                                    |
| State aid                                         | \$ 634,237   | \$ 1,629,536 | \$ 77,557                          |
| Federal aid                                       | 3,746        |              | 35,691                             |
| Property taxes                                    | 1,468,686    | 660,250      | 414,151                            |
| Sales taxes                                       | 1,449,944    |              | 7,051,984                          |
| Fines, forfeitures, and costs                     | 676,942      |              | 192,752                            |
| Interest                                          | 22,624       | 62,024       | 246,574                            |
| Officers' fees                                    | 132,570      |              | 132,301                            |
| Jail fees                                         | 348,591      |              | 50,040                             |
| Franchise fees                                    | 2,550        |              |                                    |
| 911 fees                                          |              |              | 280,872                            |
| Treasurer's commission                            | 151,754      |              | 19,729                             |
| Collector's commission                            | 184,725      |              | 57,012                             |
| Taxes apportioned - Assessor's salary and expense | 276,803      |              |                                    |
| Other                                             | 202,670      | 3,689        | 21,301                             |
| TOTAL REVENUES                                    | 5,555,842    | 2,355,499    | 8,579,964                          |
| Less: Treasurer's commission                      | 74,875       | 38,709       | 20,791                             |
| NET REVENUES                                      | 5,480,967    | 2,316,790    | 8,559,173                          |
| EXPENDITURES                                      |              |              |                                    |
| Current:                                          |              |              |                                    |
| General government                                | 1,858,895    |              | 140,029                            |
| Law enforcement                                   | 3,542,923    |              | 275,142                            |
| Highways and streets                              |              | 2,277,567    |                                    |
| Public safety                                     | 8,442        |              | 171,416                            |
| Health                                            | 11,646       |              | 3,518,871                          |
| Recreation and culture                            | 39,007       |              | 445,956                            |
| Total Current                                     | 5,460,913    | 2,277,567    | 4,551,414                          |
| Debt Service:                                     |              |              |                                    |
| Bond principal                                    |              |              | 2,770,000                          |
| Bond interest and other charges                   |              |              | 249,925                            |
| Financed purchase principal                       |              | 143,141      |                                    |
| Financed purchase interest                        |              | 103,259      |                                    |
| TOTAL EXPENDITURES                                | 5,460,913    | 2,523,967    | 7,571,339                          |
| EXCESS OF REVENUES OVER (UNDER)<br>EXPENDITURES   | 20,054       | (207,177)    | 987,834                            |
| FUND BALANCES - JANUARY 1                         | 3,349,087    | 1,965,260    | 10,037,706                         |
| FUND BALANCES - DECEMBER 31                       | \$ 3,369,141 | \$ 1,758,083 | \$ 11,025,540                      |

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

CROSS 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  
(UNAUDITED)

Exhibit C

|                                                   | General    |            |                                        | Road         |              |                                        |
|---------------------------------------------------|------------|------------|----------------------------------------|--------------|--------------|----------------------------------------|
|                                                   | Budget     | Actual     | Variance<br>Favorable<br>(Unfavorable) | Budget       | Actual       | Variance<br>Favorable<br>(Unfavorable) |
| REVENUES                                          |            |            |                                        |              |              |                                        |
| State aid                                         | \$ 655,370 | \$ 634,237 | \$ (21,133)                            | \$ 1,589,614 | \$ 1,629,536 | \$ 39,922                              |
| Federal aid                                       | 116        | 3,746      | 3,630                                  |              |              |                                        |
| Property taxes                                    | 1,372,203  | 1,468,686  | 96,483                                 | 594,150      | 660,250      | 66,100                                 |
| Sales taxes                                       | 1,312,665  | 1,449,944  | 137,279                                |              |              |                                        |
| Fines, forfeitures, and costs                     | 521,961    | 676,942    | 154,981                                |              |              |                                        |
| Interest                                          | 3,853      | 22,624     | 18,771                                 | 13,879       | 62,024       | 48,145                                 |
| Officers' fees                                    | 27,805     | 132,570    | 104,765                                |              |              |                                        |
| Jail fees                                         | 269,416    | 348,591    | 79,175                                 |              |              |                                        |
| Franchise fees                                    | 5,229      | 2,550      | (2,679)                                |              |              |                                        |
| Treasurer's commission                            |            | 151,754    | 151,754                                |              |              |                                        |
| Collector's commission                            |            | 184,725    | 184,725                                |              |              |                                        |
| Taxes apportioned - Assessor's salary and expense |            | 276,803    | 276,803                                |              |              |                                        |
| Other                                             | 311,707    | 202,670    | (109,037)                              | 343          | 3,689        | 3,346                                  |
| TOTAL REVENUES                                    | 4,480,325  | 5,555,842  | 1,075,517                              | 2,197,986    | 2,355,499    | 157,513                                |
| Less: Treasurer's commission                      |            | 74,875     | (74,875)                               |              | 38,709       | (38,709)                               |
| NET REVENUES                                      | 4,480,325  | 5,480,967  | 1,000,642                              | 2,197,986    | 2,316,790    | 118,804                                |
| EXPENDITURES                                      |            |            |                                        |              |              |                                        |
| Current:                                          |            |            |                                        |              |              |                                        |
| General government                                | 1,994,992  | 1,858,895  | 136,097                                |              |              |                                        |
| Law enforcement                                   | 3,588,171  | 3,542,923  | 45,248                                 |              |              |                                        |
| Highways and streets                              |            |            |                                        | 2,967,815    | 2,277,567    | 690,248                                |
| Public safety                                     | 14,136     | 8,442      | 5,694                                  |              |              |                                        |
| Health                                            | 11,609     | 11,646     | (37)                                   |              |              |                                        |
| Recreation and culture                            | 39,007     | 39,007     | 0                                      |              |              |                                        |
| Total Current                                     | 5,647,915  | 5,460,913  | 187,002                                | 2,967,815    | 2,277,567    | 690,248                                |
| Debt Service:                                     |            |            |                                        |              |              |                                        |
| Financed purchase principal                       |            |            |                                        |              | 143,141      | (143,141)                              |
| Financed purchase interest                        |            |            |                                        |              | 103,259      | (103,259)                              |
| TOTAL EXPENDITURES                                | 5,647,915  | 5,460,913  | 187,002                                | 2,967,815    | 2,523,967    | 443,848                                |

CROSS 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  
(UNAUDITED)

Exhibit C

|                                                                                  | General        |              |                                        | Road         |              |                                        |
|----------------------------------------------------------------------------------|----------------|--------------|----------------------------------------|--------------|--------------|----------------------------------------|
|                                                                                  | Budget         | Actual       | Variance<br>Favorable<br>(Unfavorable) | Budget       | Actual       | Variance<br>Favorable<br>(Unfavorable) |
| EXCESS OF REVENUES OVER (UNDER)<br>EXPENDITURES                                  | \$ (1,167,590) | \$ 20,054    | \$ 1,187,644                           | \$ (769,829) | \$ (207,177) | \$ 562,652                             |
| OTHER FINANCING SOURCES (USES)<br>Transfers in                                   | 1,636,958      |              | (1,636,958)                            |              |              |                                        |
| EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER)<br>EXPENDITURES AND OTHER USES | 469,368        | 20,054       | (449,314)                              | (769,829)    | (207,177)    | 562,652                                |
| FUND BALANCES - JANUARY 1                                                        | 3,349,087      | 3,349,087    | 0                                      | 1,965,260    | 1,965,260    | 0                                      |
| FUND BALANCES - DECEMBER 31                                                      | \$ 3,818,455   | \$ 3,369,141 | \$ (449,314)                           | \$ 1,195,431 | \$ 1,758,083 | \$ 562,652                             |

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

CROSS COUNTY, ARKANSAS  
 COMBINING BALANCE SHEET - OTHER FUNDS IN THE AGGREGATE -  
 REGULATORY BASIS  
 DECEMBER 31, 2024  
 (UNAUDITED)

Schedule 1

|                                     | SPECIAL REVENUE FUNDS     |                           |                             |                                   |                        |                           |                          |                       |               |
|-------------------------------------|---------------------------|---------------------------|-----------------------------|-----------------------------------|------------------------|---------------------------|--------------------------|-----------------------|---------------|
|                                     | Treasurer's<br>Automation | Collector's<br>Automation | Circuit Court<br>Automation | Assessor's<br>Amendment no.<br>79 | County Clerk's<br>Cost | County<br>Recorder's Cost | County Public<br>Library | Child Support<br>Cost | Drug Control  |
| ASSETS                              |                           |                           |                             |                                   |                        |                           |                          |                       |               |
| Cash and cash equivalents           | \$ 40,271                 | \$ 82,792                 | \$ 83,238                   | \$ 30,092                         | \$ 22,040              | \$ 579,950                | \$ 811,848               | \$ 51,536             | \$ 257        |
| Accounts receivable                 | 19,729                    |                           | 675                         |                                   | 585                    | 7,755                     |                          | 36                    |               |
| Interfund receivables               |                           |                           |                             |                                   |                        |                           |                          |                       |               |
|                                     |                           |                           |                             |                                   |                        |                           |                          |                       |               |
| TOTAL ASSETS                        | <u>\$ 60,000</u>          | <u>\$ 82,792</u>          | <u>\$ 83,913</u>            | <u>\$ 30,092</u>                  | <u>\$ 22,625</u>       | <u>\$ 587,705</u>         | <u>\$ 811,848</u>        | <u>\$ 51,572</u>      | <u>\$ 257</u> |
| LIABILITIES AND FUND BALANCES       |                           |                           |                             |                                   |                        |                           |                          |                       |               |
| Liabilities:                        |                           |                           |                             |                                   |                        |                           |                          |                       |               |
| Accounts payable                    |                           | \$ 4                      |                             |                                   |                        | \$ 11,278                 |                          |                       |               |
| Interfund payables                  |                           |                           |                             |                                   |                        |                           |                          |                       |               |
| Settlements pending                 |                           |                           |                             |                                   |                        |                           |                          |                       |               |
| Total Liabilities                   |                           | <u>4</u>                  |                             |                                   |                        | <u>11,278</u>             |                          |                       |               |
| Fund Balances:                      |                           |                           |                             |                                   |                        |                           |                          |                       |               |
| Restricted                          | \$ 60,000                 | 82,788                    | \$ 83,913                   | \$ 30,092                         | \$ 22,625              | 576,427                   | \$ 811,848               | \$ 51,572             | \$ 257        |
|                                     |                           |                           |                             |                                   |                        |                           |                          |                       |               |
| TOTAL LIABILITIES AND FUND BALANCES | <u>\$ 60,000</u>          | <u>\$ 82,792</u>          | <u>\$ 83,913</u>            | <u>\$ 30,092</u>                  | <u>\$ 22,625</u>       | <u>\$ 587,705</u>         | <u>\$ 811,848</u>        | <u>\$ 51,572</u>      | <u>\$ 257</u> |

CROSS COUNTY, ARKANSAS  
 COMBINING BALANCE SHEET - OTHER FUNDS IN THE AGGREGATE -  
 REGULATORY BASIS  
 DECEMBER 31, 2024  
 (UNAUDITED)

Schedule 1

| SPECIAL REVENUE FUNDS               |                 |                                      |                                 |                                      |                   |                  |                                        |
|-------------------------------------|-----------------|--------------------------------------|---------------------------------|--------------------------------------|-------------------|------------------|----------------------------------------|
|                                     | Breathalyzer    | Jail Operation<br>and<br>Maintenance | County<br>Detention<br>Facility | Boating Safety<br>and<br>Enforcement | Emergency 911     | Public Defender  | Circuit Clerk<br>Commissioner's<br>Fee |
| ASSETS                              |                 |                                      |                                 |                                      |                   |                  |                                        |
| Cash and cash equivalents           | \$ 6,566        | \$ 72,567                            | \$ 162,648                      | \$ 10,685                            | \$ 611,729        |                  | \$ 107,702                             |
| Accounts receivable                 |                 | 10,125                               | 510                             |                                      | 815               |                  | \$ 8,382                               |
| Interfund receivables               |                 |                                      |                                 |                                      |                   | \$ 10,609        |                                        |
| TOTAL ASSETS                        | <u>\$ 6,566</u> | <u>\$ 82,692</u>                     | <u>\$ 163,158</u>               | <u>\$ 10,685</u>                     | <u>\$ 612,544</u> | <u>\$ 10,609</u> | <u>\$ 8,382</u>                        |
| LIABILITIES AND FUND BALANCES       |                 |                                      |                                 |                                      |                   |                  |                                        |
| Liabilities:                        |                 |                                      |                                 |                                      |                   |                  |                                        |
| Accounts payable                    |                 | \$ 15,562                            |                                 |                                      | \$ 1,041          | \$ 10,609        |                                        |
| Interfund payables                  |                 |                                      |                                 |                                      |                   |                  |                                        |
| Settlements pending                 |                 |                                      |                                 |                                      |                   |                  |                                        |
| Total Liabilities                   |                 | <u>15,562</u>                        |                                 |                                      | <u>1,041</u>      | <u>10,609</u>    |                                        |
| Fund Balances:                      |                 |                                      |                                 |                                      |                   |                  |                                        |
| Restricted                          | \$ 6,566        | 67,130                               | \$ 163,158                      | \$ 10,685                            | 611,503           |                  | \$ 107,702                             |
| TOTAL LIABILITIES AND FUND BALANCES | <u>\$ 6,566</u> | <u>\$ 82,692</u>                     | <u>\$ 163,158</u>               | <u>\$ 10,685</u>                     | <u>\$ 612,544</u> | <u>\$ 10,609</u> | <u>\$ 8,382</u>                        |

CROSS COUNTY, ARKANSAS  
 COMBINING BALANCE SHEET - OTHER FUNDS IN THE AGGREGATE -  
 REGULATORY BASIS  
 DECEMBER 31, 2024  
 (UNAUDITED)

Schedule 1

| SPECIAL REVENUE FUNDS               |                                      |                 |                         |                                      |                                                             |                       |                  |                                            |
|-------------------------------------|--------------------------------------|-----------------|-------------------------|--------------------------------------|-------------------------------------------------------------|-----------------------|------------------|--------------------------------------------|
|                                     | Assessor's Late<br>Assessment<br>Fee | West Nile Virus | Municipal Court<br>Cost | One Percent<br>Hospital Sales<br>Tax | Selective Traffic<br>Enforcement<br>Program (STEP)<br>Grant | Special Grant<br>Fund | Court Security   | Communication<br>Facility and<br>Equipment |
| ASSETS                              |                                      |                 |                         |                                      |                                                             |                       |                  |                                            |
| Cash and cash equivalents           | \$ 3,030                             | \$ 2,150        | \$ 31,124               | \$ 346,320                           | \$ 31,132                                                   | \$ 21,738             | \$ 20,000        | \$ 113,726                                 |
| Accounts receivable                 |                                      |                 |                         |                                      | 2,969                                                       |                       |                  |                                            |
| Interfund receivables               |                                      |                 |                         |                                      |                                                             |                       |                  |                                            |
|                                     |                                      |                 |                         |                                      |                                                             |                       |                  |                                            |
| TOTAL ASSETS                        | <u>\$ 3,030</u>                      | <u>\$ 2,150</u> | <u>\$ 31,124</u>        | <u>\$ 346,320</u>                    | <u>\$ 34,101</u>                                            | <u>\$ 21,738</u>      | <u>\$ 20,000</u> | <u>\$ 113,726</u>                          |
| LIABILITIES AND FUND BALANCES       |                                      |                 |                         |                                      |                                                             |                       |                  |                                            |
| Liabilities:                        |                                      |                 |                         |                                      |                                                             |                       |                  |                                            |
| Accounts payable                    |                                      |                 |                         | \$ 346,320                           |                                                             |                       | \$ 20,000        |                                            |
| Interfund payables                  |                                      |                 |                         |                                      | \$ 34,101                                                   |                       |                  |                                            |
| Settlements pending                 |                                      |                 |                         |                                      |                                                             |                       |                  |                                            |
| Total Liabilities                   |                                      |                 |                         | <u>346,320</u>                       | <u>34,101</u>                                               |                       | <u>20,000</u>    |                                            |
| Fund Balances:                      |                                      |                 |                         |                                      |                                                             |                       |                  |                                            |
| Restricted                          | <u>\$ 3,030</u>                      | <u>\$ 2,150</u> | <u>\$ 31,124</u>        |                                      |                                                             | <u>\$ 21,738</u>      |                  | <u>\$ 113,726</u>                          |
| TOTAL LIABILITIES AND FUND BALANCES | <u>\$ 3,030</u>                      | <u>\$ 2,150</u> | <u>\$ 31,124</u>        | <u>\$ 346,320</u>                    | <u>\$ 34,101</u>                                            | <u>\$ 21,738</u>      | <u>\$ 20,000</u> | <u>\$ 113,726</u>                          |

CROSS COUNTY, ARKANSAS  
 COMBINING BALANCE SHEET - OTHER FUNDS IN THE AGGREGATE -  
 REGULATORY BASIS  
 DECEMBER 31, 2024  
 (UNAUDITED)

Schedule 1

|                                     | CAPITAL<br>PROJECTS FUND | DEBT SERVICE<br>FUND                                       | CUSTODIAL FUNDS         |                         |                       |                            |                             |                      |
|-------------------------------------|--------------------------|------------------------------------------------------------|-------------------------|-------------------------|-----------------------|----------------------------|-----------------------------|----------------------|
|                                     |                          | Cross County<br>Sales and Use<br>Tax Bonds,<br>Series 2019 | Treasurer's<br>Accounts | Collector's<br>Accounts | Sheriff's<br>Accounts | County Clerk's<br>Accounts | Circuit Clerk's<br>Accounts | Totals               |
| ASSETS                              |                          |                                                            |                         |                         |                       |                            |                             |                      |
| Cash and cash equivalents           | \$ 4,134,114             | \$ 4,025,010                                               | \$ 198,150              | \$ 154,169              | \$ 223,957            | \$ 7,109                   | \$ 32,144                   | \$ 12,026,176        |
| Accounts receivable                 |                          |                                                            |                         |                         |                       |                            |                             | 43,199               |
| Interfund receivables               |                          |                                                            |                         |                         |                       |                            |                             | 10,609               |
|                                     |                          |                                                            |                         |                         |                       |                            |                             |                      |
| TOTAL ASSETS                        | <u>\$ 4,134,114</u>      | <u>\$ 4,025,010</u>                                        | <u>\$ 198,150</u>       | <u>\$ 154,169</u>       | <u>\$ 223,957</u>     | <u>\$ 7,109</u>            | <u>\$ 32,144</u>            | <u>\$ 12,079,984</u> |
| LIABILITIES AND FUND BALANCES       |                          |                                                            |                         |                         |                       |                            |                             |                      |
| Liabilities:                        |                          |                                                            |                         |                         |                       |                            |                             |                      |
| Accounts payable                    |                          |                                                            |                         |                         |                       |                            |                             | \$ 404,814           |
| Interfund payables                  |                          |                                                            |                         |                         |                       |                            |                             | 34,101               |
| Settlements pending                 |                          |                                                            | \$ 198,150              | \$ 154,169              | \$ 223,957            | \$ 7,109                   | \$ 32,144                   | 615,529              |
| Total Liabilities                   |                          |                                                            | <u>198,150</u>          | <u>154,169</u>          | <u>223,957</u>        | <u>7,109</u>               | <u>32,144</u>               | <u>1,054,444</u>     |
| Fund Balances:                      |                          |                                                            |                         |                         |                       |                            |                             |                      |
| Restricted                          | <u>\$ 4,134,114</u>      | <u>\$ 4,025,010</u>                                        |                         |                         |                       |                            |                             | <u>11,025,540</u>    |
| TOTAL LIABILITIES AND FUND BALANCES | <u>\$ 4,134,114</u>      | <u>\$ 4,025,010</u>                                        | <u>\$ 198,150</u>       | <u>\$ 154,169</u>       | <u>\$ 223,957</u>     | <u>\$ 7,109</u>            | <u>\$ 32,144</u>            | <u>\$ 12,079,984</u> |

CROSS 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  
(UNAUDITED)

Schedule 2

|                                                 | SPECIAL REVENUE FUNDS     |                           |                             |                                   |                        |                           |                          |                       |              |
|-------------------------------------------------|---------------------------|---------------------------|-----------------------------|-----------------------------------|------------------------|---------------------------|--------------------------|-----------------------|--------------|
|                                                 | Treasurer's<br>Automation | Collector's<br>Automation | Circuit Court<br>Automation | Assessor's<br>Amendment no.<br>79 | County Clerk's<br>Cost | County<br>Recorder's Cost | County Public<br>Library | Child Support<br>Cost | Drug Control |
| REVENUES                                        |                           |                           |                             |                                   |                        |                           |                          |                       |              |
| State aid                                       |                           |                           |                             | \$ 5,834                          |                        |                           | \$ 48,834                |                       |              |
| Federal aid                                     |                           |                           |                             |                                   |                        |                           |                          |                       |              |
| Property taxes                                  |                           |                           |                             |                                   |                        |                           | 413,388                  |                       |              |
| Sales taxes                                     |                           |                           |                             |                                   |                        |                           |                          |                       |              |
| Fines, forfeitures, and costs                   |                           |                           | \$ 23,565                   |                                   |                        |                           |                          |                       |              |
| Interest                                        | \$ 1,303                  | \$ 173                    | 2,448                       | 116                               | \$ 752                 | \$ 18,910                 | 14,508                   | \$ 1,739              | \$ 1         |
| Officers' fees                                  |                           |                           |                             |                                   | 3,694                  | 91,058                    |                          | 500                   |              |
| Jail fees                                       |                           |                           |                             |                                   |                        |                           |                          |                       |              |
| 911 fees                                        |                           |                           |                             |                                   |                        |                           |                          |                       |              |
| Treasurer's commission                          | 19,729                    |                           |                             |                                   |                        |                           |                          |                       |              |
| Collector's commission                          |                           | 57,012                    |                             |                                   |                        |                           |                          |                       |              |
| Other                                           |                           |                           | 59                          | 20                                | 33                     | 284                       | 18,209                   | 3                     |              |
| TOTAL REVENUES                                  | 21,032                    | 57,185                    | 26,072                      | 5,970                             | 4,479                  | 110,252                   | 494,939                  | 2,242                 | 1            |
| Less: Treasurer's commission                    |                           |                           | 480                         | 117                               | 187                    | 1,811                     | 1,084                    | 9                     |              |
| NET REVENUES                                    | 21,032                    | 57,185                    | 25,592                      | 5,853                             | 4,292                  | 108,441                   | 493,855                  | 2,233                 | 1            |
| EXPENDITURES                                    |                           |                           |                             |                                   |                        |                           |                          |                       |              |
| Current:                                        |                           |                           |                             |                                   |                        |                           |                          |                       |              |
| General government                              | 12,608                    | 39,548                    |                             | 1,090                             | 2,823                  | 63,960                    |                          |                       |              |
| Law enforcement                                 |                           |                           | 2,097                       |                                   |                        |                           |                          |                       |              |
| Public safety                                   |                           |                           |                             |                                   |                        |                           |                          |                       |              |
| Health                                          |                           |                           |                             |                                   |                        |                           |                          |                       |              |
| Recreation and culture                          |                           |                           |                             |                                   |                        |                           | 445,956                  |                       |              |
| Total Current                                   | 12,608                    | 39,548                    | 2,097                       | 1,090                             | 2,823                  | 63,960                    | 445,956                  |                       |              |
| Debt Service:                                   |                           |                           |                             |                                   |                        |                           |                          |                       |              |
| Bond principal                                  |                           |                           |                             |                                   |                        |                           |                          |                       |              |
| Bond interest and other charges                 |                           |                           |                             |                                   |                        |                           |                          |                       |              |
| TOTAL EXPENDITURES                              | 12,608                    | 39,548                    | 2,097                       | 1,090                             | 2,823                  | 63,960                    | 445,956                  |                       |              |
| EXCESS OF REVENUES OVER (UNDER)<br>EXPENDITURES | 8,424                     | 17,637                    | 23,495                      | 4,763                             | 1,469                  | 44,481                    | 47,899                   | 2,233                 | 1            |
| FUND BALANCES - JANUARY 1                       | 51,576                    | 65,151                    | 60,418                      | 25,329                            | 21,156                 | 531,946                   | 763,949                  | 49,339                | 256          |
| FUND BALANCES - DECEMBER 31                     | \$ 60,000                 | \$ 82,788                 | \$ 83,913                   | \$ 30,092                         | \$ 22,625              | \$ 576,427                | \$ 811,848               | \$ 51,572             | \$ 257       |

CROSS 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  
(UNAUDITED)

Schedule 2

|                                                 | SPECIAL REVENUE FUNDS |                                      |                                 |                                      |               |                 |                |                           |                                        |
|-------------------------------------------------|-----------------------|--------------------------------------|---------------------------------|--------------------------------------|---------------|-----------------|----------------|---------------------------|----------------------------------------|
|                                                 | Breathalyzer          | Jail Operation<br>and<br>Maintenance | County<br>Detention<br>Facility | Boating Safety<br>and<br>Enforcement | Emergency 911 | Public Defender | Victim/Witness | Juvenile<br>Probation Fee | Circuit Clerk<br>Commissioner's<br>Fee |
| REVENUES                                        |                       |                                      |                                 |                                      |               |                 |                |                           |                                        |
| State aid                                       |                       |                                      |                                 | \$ 1,350                             |               | \$ 1,539        |                |                           |                                        |
| Federal aid                                     |                       |                                      |                                 |                                      |               |                 |                |                           |                                        |
| Property taxes                                  |                       |                                      |                                 |                                      |               |                 |                |                           |                                        |
| Sales taxes                                     |                       |                                      |                                 |                                      |               |                 |                |                           |                                        |
| Fines, forfeitures, and costs                   | \$ 523                | \$ 122,712                           | \$ 10,090                       |                                      |               | 8,271           | \$ 2,995       | \$ 16,710                 |                                        |
| Interest                                        | 214                   | 2,983                                | 5,340                           | 436                                  | \$ 2,058      |                 | 2              | 3,370                     | \$ 31                                  |
| Officers' fees                                  |                       |                                      |                                 |                                      |               |                 |                |                           | 654                                    |
| Jail fees                                       |                       |                                      |                                 |                                      |               |                 |                |                           |                                        |
| 911 fees                                        |                       |                                      |                                 |                                      | 280,872       |                 |                |                           |                                        |
| Treasurer's commission                          |                       |                                      |                                 |                                      |               |                 |                |                           |                                        |
| Collector's commission                          |                       |                                      |                                 |                                      |               |                 |                |                           |                                        |
| Other                                           |                       | 257                                  | 37                              | 5                                    | 970           |                 |                |                           |                                        |
| TOTAL REVENUES                                  | 737                   | 125,952                              | 15,467                          | 1,791                                | 283,900       | 9,810           | 2,997          | 20,080                    | 685                                    |
| Less: Treasurer's commission                    |                       | 2,358                                | 236                             | 27                                   | 5,640         |                 |                |                           | 13                                     |
| NET REVENUES                                    | 737                   | 123,594                              | 15,231                          | 1,764                                | 278,260       | 9,810           | 2,997          | 20,080                    | 672                                    |
| EXPENDITURES                                    |                       |                                      |                                 |                                      |               |                 |                |                           |                                        |
| Current:                                        |                       |                                      |                                 |                                      |               |                 |                |                           |                                        |
| General government                              |                       |                                      |                                 |                                      |               |                 |                |                           |                                        |
| Law enforcement                                 | 37                    | 155,550                              |                                 | 3,000                                |               | 9,810           | 2,997          |                           |                                        |
| Public safety                                   |                       |                                      |                                 |                                      | 171,416       |                 |                |                           |                                        |
| Health                                          |                       |                                      |                                 |                                      |               |                 |                |                           |                                        |
| Recreation and culture                          |                       |                                      |                                 |                                      |               |                 |                |                           |                                        |
| Total Current                                   | 37                    | 155,550                              |                                 | 3,000                                | 171,416       | 9,810           | 2,997          |                           |                                        |
| Debt Service:                                   |                       |                                      |                                 |                                      |               |                 |                |                           |                                        |
| Bond principal                                  |                       |                                      |                                 |                                      |               |                 |                |                           |                                        |
| Bond interest and other charges                 |                       |                                      |                                 |                                      |               |                 |                |                           |                                        |
| TOTAL EXPENDITURES                              | 37                    | 155,550                              |                                 | 3,000                                | 171,416       | 9,810           | 2,997          |                           |                                        |
| EXCESS OF REVENUES OVER (UNDER)<br>EXPENDITURES | 700                   | (31,956)                             | 15,231                          | (1,236)                              | 106,844       |                 |                | 20,080                    | 672                                    |
| FUND BALANCES - JANUARY 1                       | 5,866                 | 99,086                               | 147,927                         | 11,921                               | 504,659       |                 |                | 87,622                    | 7,710                                  |
| FUND BALANCES - DECEMBER 31                     | \$ 6,566              | \$ 67,130                            | \$ 163,158                      | \$ 10,685                            | \$ 611,503    | \$ 0            | \$ 0           | \$ 107,702                | \$ 8,382                               |

CROSS 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  
(UNAUDITED)

Schedule 2

|                                                         | SPECIAL REVENUE FUNDS                |                 |                         |                                      |                                                             |                       |                |                                            |
|---------------------------------------------------------|--------------------------------------|-----------------|-------------------------|--------------------------------------|-------------------------------------------------------------|-----------------------|----------------|--------------------------------------------|
|                                                         | Assessor's Late<br>Assessment<br>Fee | West Nile Virus | Municipal Court<br>Cost | One Percent<br>Hospital Sales<br>Tax | Selective Traffic<br>Enforcement<br>Program (STEP)<br>Grant | Special Grant<br>Fund | Court Security | Communication<br>Facility and<br>Equipment |
| REVENUES                                                |                                      |                 |                         |                                      |                                                             |                       |                |                                            |
| State aid                                               |                                      |                 |                         |                                      |                                                             |                       | \$ 20,000      |                                            |
| Federal aid                                             |                                      |                 |                         |                                      | \$ 35,691                                                   |                       |                |                                            |
| Property taxes                                          | \$ 763                               |                 |                         |                                      |                                                             |                       |                |                                            |
| Sales taxes                                             |                                      |                 |                         | \$ 3,525,992                         |                                                             |                       |                |                                            |
| Fines, forfeitures, and costs                           |                                      |                 | \$ 7,886                |                                      |                                                             |                       |                |                                            |
| Interest                                                | 10                                   | \$ 8            | 106                     | 272                                  |                                                             |                       |                | \$ 792                                     |
| Officers' fees                                          |                                      |                 |                         |                                      |                                                             |                       |                | 36,395                                     |
| Jail fees                                               |                                      |                 |                         |                                      |                                                             |                       |                | 50,040                                     |
| 911 fees                                                |                                      |                 |                         |                                      |                                                             |                       |                |                                            |
| Treasurer's commission                                  |                                      |                 |                         |                                      |                                                             |                       |                |                                            |
| Collector's commission                                  |                                      |                 |                         |                                      |                                                             |                       |                |                                            |
| Other                                                   | 2                                    |                 |                         | 1,422                                |                                                             |                       |                |                                            |
| <b>TOTAL REVENUES</b>                                   | <b>775</b>                           | <b>8</b>        | <b>7,992</b>            | <b>3,527,686</b>                     | <b>35,691</b>                                               |                       | <b>20,000</b>  | <b>87,227</b>                              |
| Less: Treasurer's commission                            | 14                                   |                 |                         | 8,815                                |                                                             |                       |                |                                            |
| <b>NET REVENUES</b>                                     | <b>761</b>                           | <b>8</b>        | <b>7,992</b>            | <b>3,518,871</b>                     | <b>35,691</b>                                               |                       | <b>20,000</b>  | <b>87,227</b>                              |
| EXPENDITURES                                            |                                      |                 |                         |                                      |                                                             |                       |                |                                            |
| Current:                                                |                                      |                 |                         |                                      |                                                             |                       |                |                                            |
| General government                                      |                                      |                 |                         |                                      |                                                             |                       | 20,000         |                                            |
| Law enforcement                                         |                                      |                 |                         |                                      | 35,691                                                      | \$ 28,262             |                | 37,698                                     |
| Public safety                                           |                                      |                 |                         |                                      |                                                             |                       |                |                                            |
| Health                                                  |                                      |                 |                         | 3,518,871                            |                                                             |                       |                |                                            |
| Recreation and culture                                  |                                      |                 |                         |                                      |                                                             |                       |                |                                            |
| <b>Total Current</b>                                    |                                      |                 |                         | <b>3,518,871</b>                     | <b>35,691</b>                                               | <b>28,262</b>         | <b>20,000</b>  | <b>37,698</b>                              |
| Debt Service:                                           |                                      |                 |                         |                                      |                                                             |                       |                |                                            |
| Bond principal                                          |                                      |                 |                         |                                      |                                                             |                       |                |                                            |
| Bond interest and other charges                         |                                      |                 |                         |                                      |                                                             |                       |                |                                            |
| <b>TOTAL EXPENDITURES</b>                               |                                      |                 |                         | <b>3,518,871</b>                     | <b>35,691</b>                                               | <b>28,262</b>         | <b>20,000</b>  | <b>37,698</b>                              |
| <b>EXCESS OF REVENUES OVER (UNDER)<br/>EXPENDITURES</b> | <b>761</b>                           | <b>8</b>        | <b>7,992</b>            |                                      |                                                             | <b>(28,262)</b>       |                | <b>49,529</b>                              |
| <b>FUND BALANCES - JANUARY 1</b>                        | <b>2,269</b>                         | <b>2,142</b>    | <b>23,132</b>           |                                      |                                                             | <b>50,000</b>         |                | <b>64,197</b>                              |
| <b>FUND BALANCES - DECEMBER 31</b>                      | <b>\$ 3,030</b>                      | <b>\$ 2,150</b> | <b>\$ 31,124</b>        | <b>\$ 0</b>                          | <b>\$ 0</b>                                                 | <b>\$ 21,738</b>      | <b>\$ 0</b>    | <b>\$ 113,726</b>                          |

CROSS 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  
(UNAUDITED)

Schedule 2

|                                                 | CAPITAL PROJECTS<br>FUND | DEBT SERVICE<br>FUND                                    |               |
|-------------------------------------------------|--------------------------|---------------------------------------------------------|---------------|
|                                                 | Jail Construction        | Cross County Sales<br>and Use Tax Bonds,<br>Series 2019 | Totals        |
| REVENUES                                        |                          |                                                         |               |
| State aid                                       |                          |                                                         | \$ 77,557     |
| Federal aid                                     |                          |                                                         | 35,691        |
| Property taxes                                  |                          |                                                         | 414,151       |
| Sales taxes                                     |                          | \$ 3,525,992                                            | 7,051,984     |
| Fines, forfeitures, and costs                   |                          |                                                         | 192,752       |
| Interest                                        | \$ 57,034                | 133,968                                                 | 246,574       |
| Officers' fees                                  |                          |                                                         | 132,301       |
| Jail fees                                       |                          |                                                         | 50,040        |
| 911 fees                                        |                          |                                                         | 280,872       |
| Treasurer's commission                          |                          |                                                         | 19,729        |
| Collector's commission                          |                          |                                                         | 57,012        |
| Other                                           |                          |                                                         | 21,301        |
| TOTAL REVENUES                                  | 57,034                   | 3,659,960                                               | 8,579,964     |
| Less: Treasurer's commission                    |                          |                                                         | 20,791        |
| NET REVENUES                                    | 57,034                   | 3,659,960                                               | 8,559,173     |
| EXPENDITURES                                    |                          |                                                         |               |
| Current:                                        |                          |                                                         |               |
| General government                              |                          |                                                         | 140,029       |
| Law enforcement                                 |                          |                                                         | 275,142       |
| Public safety                                   |                          |                                                         | 171,416       |
| Health                                          |                          |                                                         | 3,518,871     |
| Recreation and culture                          |                          |                                                         | 445,956       |
| Total Current                                   |                          |                                                         | 4,551,414     |
| Debt Service:                                   |                          |                                                         |               |
| Bond principal                                  |                          | 2,770,000                                               | 2,770,000     |
| Bond interest and other charges                 |                          | 249,925                                                 | 249,925       |
| TOTAL EXPENDITURES                              |                          | 3,019,925                                               | 7,571,339     |
| EXCESS OF REVENUES OVER (UNDER)<br>EXPENDITURES | 57,034                   | 640,035                                                 | 987,834       |
| FUND BALANCES - JANUARY 1                       | 4,077,080                | 3,384,975                                               | 10,037,706    |
| FUND BALANCES - DECEMBER 31                     | \$ 4,134,114             | \$ 4,025,010                                            | \$ 11,025,540 |

CROSS COUNTY, ARKANSAS  
NOTES TO SCHEDULES 1 AND 2  
DECEMBER 31, 2024  
(UNAUDITED)

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

| <u>Fund Name</u>               | <u>Fund Description</u>                                                                                                                                                                                                                     |
|--------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Treasurer's Automation         | Ark. Code Ann. § 21-6-302 established fund to receive up to 10% of treasurer's gross commissions to operate the treasurer's office and to purchase, maintain, and operate an automated accounting and record keeping system.                |
| Collector's Automation         | Ark. Code Ann. § 21-6-305 established fund to receive up to 10% of collector's gross commission to operate the collector's office and to purchase, maintain, and operate an automated record keeping system.                                |
| Circuit Court Automation       | Ark. Code Ann. § 16-13-704 established fund to receive circuit court installment fees to be used for circuit court-related technology and to defray the cost of fine collection.                                                            |
| Assessor's Amendment no. 79    | Ark. Code Ann. § 26-26-310 provides that 1% of the county's share of surplus funds from the Property Tax Relief Trust Fund be allocated to county assessors for the purpose of administering Ark. Const. amend. 79.                         |
| County Clerk's Cost            | Ark. Code Ann. § 21-6-413 established fund to receive fees collected by county clerks to be used for automated record systems and any legitimate county purpose.                                                                            |
| County Recorder's Cost         | Ark. Code Ann. § 21-6-306 established fund to receive fees collected by circuit clerks to be used for automated record systems and any legitimate county purpose.                                                                           |
| County Public Library          | Ark. Code Ann. § 13-2-404 established fund to account for library property tax millage levied by the quorum court for the support, operation, and maintenance of the public library.                                                        |
| Child Support Cost             | Ark. Code Ann. § 9-10-109 established fund to receive fees to offset administrative costs in the clerk's office.                                                                                                                            |
| Drug Control                   | Ark. Code Ann. § 5-64-505 established fund to receive asset forfeitures resulting from drug offense cases due to arresting agency.                                                                                                          |
| Breathalyzer                   | Ark. Code Ann. § 16-10-307 established fund to receive revenues generated from court costs to be used to maintain and purchase breathalyzer.                                                                                                |
| Jail Operation and Maintenance | 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. |

CROSS COUNTY, ARKANSAS  
NOTES TO SCHEDULES 1 AND 2  
DECEMBER 31, 2024  
(UNAUDITED)

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

| <u>Fund Name</u>                 | <u>Fund Description</u>                                                                                                                                                                                                                                                                                                                                               |
|----------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| County Detention Facility        | Ark. Code Ann. § 12-41-505 established fund to receive 90% of a \$40 booking and administration fee assessed on persons convicted of a felony or Class A misdemeanor to be used exclusively for the maintenance, operation, and capital expenditures of a county jail or regional detention facility or for certificate pay for law enforcement and jailer personnel. |
| Boating Safety 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.                                                                                                                                                                                                                                              |
| 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.                                                                      |
| Victim/Witness                   | Ark. Code Ann. § 16-21-151 established fund to receive district court costs levied to be used by prosecuting attorney for operating victim/witness program.                                                                                                                                                                                                           |
| Juvenile Probation Fee           | 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.             |
| 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.                                                                                                                                                                                  |
| West Nile Virus                  | Established to account for grant received for the purpose of mosquito control within the County.                                                                                                                                                                                                                                                                      |
| Municipal Court Cost             | Ark. Code Ann. § 16-17-126 authorizes district court filing fees for writs of garnishment and executions to be appropriated for any permissible use in the administration of the district court.                                                                                                                                                                      |
| One Percent Hospital Sales Tax   | Established by Ordinance no. 2008-5 (March 17, 2008) and renewed by Ordinance no. 2023-23 (November 20, 2023) as voted by the people to levy a one percent sales and use tax for the purpose of assisting in the operation and maintenance of the hospital.                                                                                                           |

CROSS COUNTY, ARKANSAS  
NOTES TO SCHEDULES 1 AND 2  
DECEMBER 31, 2024  
(UNAUDITED)

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

| <u>Fund Name</u>                                   | <u>Fund Description</u>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
|----------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Selective Traffic Enforcement Program (STEP) Grant | Established to account for Selective Traffic Enforcement Program (STEP) grants received by the Sheriff's office to increase enforcement of all traffic safety laws with an emphasis on occupant protection, impaired driving, speeding, and distracted driving.                                                                                                                                                                                                                                               |
| Special Grant Fund                                 | Established to account for an Arkansas Community Foundation grant to be used for tornado relief and a local trust donation to be used for law enforcement equipment.                                                                                                                                                                                                                                                                                                                                          |
| Court Security                                     | 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.                                                                                                                                                                                                                                                                       |
| Communication Facility and Equipment               | Ark. Code Ann. §§ 21-6-307, 12-41-105 established fund to receive 25% of sheriff's fees collected, phone commission funds, and profits earned from prisoner commissary services to be used to train operations staff; operate, equip, repair, or replace existing communications equipment; purchase additional communications equipment; otherwise improve a communications facility or system for the sheriff's department; or purchase vehicles, weapons, or other equipment for the sheriff's department. |
| Jail Construction                                  | Established by Ordinance no. 2019-3 (January 28, 2019) authorizing the issuance of capital improvement bonds, as approved by voters, to finance the costs of acquiring, constructing, equipping, and furnishing new jail and law enforcement facilities.                                                                                                                                                                                                                                                      |
| Cross County Sales and Use Tax Bonds, Series 2019  | Established by Ordinance no. 2019-22 (June 11, 2019) to facilitate the retirement of the debt related to the sales and use tax capital improvement bonds.                                                                                                                                                                                                                                                                                                                                                     |

Treasurer's accounts consist primarily of property taxes and treasurer's commission 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 fees settlement, bond, and inmate trust money.

County Clerk's accounts consist primarily of fee money to be settled with the treasurer, trust money, and payroll taxes and withholdings not distributed to the appropriate agencies.

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

CROSS COUNTY, ARKANSAS  
OTHER GENERAL INFORMATION  
DECEMBER 31, 2024  
(UNAUDITED)

**1. A. Basis of Presentation - Regulatory**

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

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

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

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

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

**Road Fund** - The Road Fund (Special Revenue Fund) is used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects. The Road Fund accounts for, and reports proceeds of state highway turnback and property taxes that are restricted or committed for maintaining and constructing roads.

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

**Special Revenue Funds** - Special Revenue Funds are used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects. The Special Revenue Funds presented on Schedules 1 and 2 are 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. The Capital Projects Fund presented on Schedules 1 and 2 is reported with other funds in the aggregate.

**Debt Service Funds** - Debt Service Funds are used to account for and report financial resources that are restricted, committed, or assigned to expenditure for principal and interest. The Debt Service Fund presented on Schedules 1 and 2 is 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). The Custodial Funds presented on Schedule 1 are reported with other funds in the aggregate.

CROSS COUNTY, ARKANSAS  
OTHER GENERAL INFORMATION  
DECEMBER 31, 2024  
(UNAUDITED)

1. (Continued)

**B. 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 a 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.

**C. Assets, Liabilities, and Fund Balances**

Cash and Cash Equivalents

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

Settlements Pending

Settlements pending are considered fines, forfeitures, costs, property taxes, commissions, trust accounts, officer fees, and payroll tax withholdings 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.

**D. 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.

CROSS COUNTY, ARKANSAS  
OTHER GENERAL INFORMATION  
DECEMBER 31, 2024  
(UNAUDITED)

1. (Continued)

**E. 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.

**F. 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.

For classification of fund balance amounts, restricted resources are considered spent before unrestricted. 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.

2. **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     |                     |                     | \$ 834,916                   |
| Law enforcement        | \$ 800              |                     | 605,999                      |
| Highways and streets   |                     | \$ 1,758,083        |                              |
| Public safety          |                     |                     | 613,653                      |
| Recreation and culture |                     |                     | 811,848                      |
| Capital outlay         |                     |                     | 4,134,114                    |
| Debt service           |                     |                     | 4,025,010                    |
| Total Restricted       | <u>800</u>          | <u>1,758,083</u>    | <u>11,025,540</u>            |
| Assigned to:           |                     |                     |                              |
| General government     | 5,797               |                     |                              |
| Law enforcement        | 11                  |                     |                              |
| Total Assigned         | <u>5,808</u>        |                     |                              |
| Unassigned             | <u>3,362,533</u>    |                     |                              |
| Totals                 | <u>\$ 3,369,141</u> | <u>\$ 1,758,083</u> | <u>\$ 11,025,540</u>         |

CROSS COUNTY, ARKANSAS  
OTHER GENERAL INFORMATION  
DECEMBER 31, 2024  
(UNAUDITED)

**3. Commitments**

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

|                       | December 31,<br>2024 |
|-----------------------|----------------------|
| Long-term liabilities | \$ 5,590,444         |
| Leases                | 301,811              |
| Reappraisal contract  | 93,000               |
|                       | <hr/>                |
| Total Commitments     | <u>\$ 5,985,255</u>  |

Long-term Liabilities

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

|                                                                                                                                                                                                                                                                                                          | December 31,<br>2024 |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------|
|                                                                                                                                                                                                                                                                                                          | <hr/>                |
| <u>Bonds</u>                                                                                                                                                                                                                                                                                             |                      |
| Cross County Sales & Use Tax Bonds of \$14,155,000, dated July 23, 2019, due in semi-annual installments of \$690,000 - \$1,565,000 plus interest through October 1, 2027; interest at 2.25-5%. Payments are to be made from the Cross County Sales and Use Tax Bonds, Series 2019 Debt Service Fund.    | <u>\$ 3,845,000</u>  |
| <u>Direct Borrowings</u>                                                                                                                                                                                                                                                                                 |                      |
| Financed-purchase agreement dated April 6, 2023, with Cross Bank in the amount of \$1,058,225, with interest rate of 5.99% for the purchase of four Caterpillar motor graders. Monthly payments of \$11,000 for 36 months and a final payment of \$869,177. Payments are to be made from the Road Fund.  | 940,037              |
| Financed-purchase agreement dated December 29, 2023, with Cross Bank in the amount of \$824,135, with interest rate of 5.75% for the purchase of four Western Star Dump Trucks. Monthly payments of \$10,400 for 24 months and a final payment of \$663,173. Payments are to be made from the Road Fund. | 753,337              |
| Total Direct Borrowings                                                                                                                                                                                                                                                                                  | <u>1,693,374</u>     |
| Compensated absences consisting of accrued vacation leave adjusted to current salary cost                                                                                                                                                                                                                | <u>52,070</u>        |
| Total Long-term liabilities                                                                                                                                                                                                                                                                              | <u>\$ 5,590,444</u>  |

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

The County's outstanding bonds payable of \$3,845,000 contain a provision that in an event of default, the Trustee may, and upon written request of the owners of not less than 10% in principal amount of the bonds then outstanding shall, by proper suit compel the performance of the duties of the officials of the County and officials of the State to take any action or obtain any proper relief in law or equity available under the Constitution and laws of the State.

The County's outstanding direct borrowings of \$1,693,374 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.

CROSS COUNTY, ARKANSAS  
OTHER GENERAL INFORMATION  
DECEMBER 31, 2024  
(UNAUDITED)

**3. Commitments (Continued)**

Change in Compensated Absences

|                                        | December 31,<br>2024 |
|----------------------------------------|----------------------|
| Beginning balance compensated absences | \$ 45,865            |
| Ending balance compensated absences    | 52,070               |
| Net increase (decrease)                | <u>\$ 6,205</u>      |

Long-Term Debt Issued and Outstanding

| Date<br>of Issue         | Date of Final<br>Maturity | Rate of<br>Interest | Amount<br>Authorized<br>and Issued | Debt<br>Outstanding<br>December 31, 2024 | Maturities<br>to<br>December 31, 2024 |
|--------------------------|---------------------------|---------------------|------------------------------------|------------------------------------------|---------------------------------------|
| <u>Bonds</u>             |                           |                     |                                    |                                          |                                       |
| 7/23/19                  | 10/1/27                   | 2.25-5.0%           | \$ 14,155,000                      | \$ 3,845,000                             | \$ 10,310,000                         |
| <u>Direct Borrowings</u> |                           |                     |                                    |                                          |                                       |
| 4/6/23                   | 4/6/26                    | 5.99%               | 1,058,225                          | 940,037                                  | 118,188                               |
| 12/29/23                 | 1/7/26                    | 5.75%               | 824,135                            | 753,337                                  | 70,798                                |
| Total Direct Borrowings  |                           |                     | <u>1,882,360</u>                   | <u>1,693,374</u>                         | <u>188,986</u>                        |
| Total Long-Term Debt     |                           |                     | <u>\$ 16,037,360</u>               | <u>\$ 5,538,374</u>                      | <u>\$ 10,498,986</u>                  |

Changes in Long-Term Debt

|                          | Balance<br>January 01, 2024 | Issued      | Retired             | Balance<br>December 31, 2024 |
|--------------------------|-----------------------------|-------------|---------------------|------------------------------|
| Bonds payable            | \$ 6,615,000                | \$ 0        | \$ 2,770,000        | \$ 3,845,000                 |
| <u>Direct Borrowings</u> |                             |             |                     |                              |
| Financed purchases       | 1,836,515                   | 0           | 143,141             | 1,693,374                    |
| Total Long-Term Debt     | <u>\$ 8,451,515</u>         | <u>\$ 0</u> | <u>\$ 2,913,141</u> | <u>\$ 5,538,374</u>          |

\*Includes debt issued in 2023 that was not included in the prior engagement.

Debt Service Requirements to Maturity

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

| Years Ending<br>December 31, | Bonds               |                   |                     | Direct Borrowings   |                   |                     |
|------------------------------|---------------------|-------------------|---------------------|---------------------|-------------------|---------------------|
|                              | Principal           | Interest          | Total               | Principal           | Interest          | Total               |
| 2025                         | \$ 1,330,000        | \$ 153,800        | \$ 1,483,800        | \$ 160,118          | \$ 96,682         | \$ 256,800          |
| 2026                         | 1,385,000           | 100,600           | 1,485,600           | 1,533,256           | 20,494            | 1,553,750           |
| 2027                         | 1,130,000           | 45,200            | 1,175,200           |                     |                   |                     |
| Totals                       | <u>\$ 3,845,000</u> | <u>\$ 299,600</u> | <u>\$ 4,144,600</u> | <u>\$ 1,693,374</u> | <u>\$ 117,176</u> | <u>\$ 1,810,550</u> |

CROSS COUNTY, ARKANSAS  
OTHER GENERAL INFORMATION  
DECEMBER 31, 2024  
(UNAUDITED)

**3. Commitments (Continued)**

Leases

The County entered into a lease agreement for a 2022 420-07 backhoe loader on June 1, 2022. Terms of the lease are monthly rental payments of \$1,702 for 48 months. At the end of the lease term, the County will return the equipment.

The County entered into a lease agreement for a 2023 Freightliner on January 26, 2023. Terms of the lease are monthly rental payments of \$2,768 for 36 months. At the end of the lease term, the County will return the equipment.

The County entered into a lease agreement for a 2024 Caterpillar bulldozer on February 6, 2024. Terms of the lease are monthly rental payments of \$2,564 for 60 months. At the end of the lease term, the County will return the equipment.

The County entered into a lease agreement for a 2023 Caterpillar excavator on February 27, 2024. Terms of the lease are monthly rental payments of \$2,140 for 60 months. At the end of the lease term, the County will return the equipment.

| <u>Year</u> | <u>December 31, 2024</u> |
|-------------|--------------------------|
| 2025        | \$ 110,079               |
| 2026        | 69,426                   |
| 2027        | 56,449                   |
| 2028        | 56,449                   |
| 2029        | 9,408                    |
| Totals      | <u>\$ 301,811</u>        |

Lease expense for 2024 was \$108,265.

County-Wide Reappraisal Contract

The County entered into a contract with Arkansas CAMA Technology, Inc. on October 21, 2020, for a county-wide reappraisal. The County is obligated for 60 monthly payments of \$7,750 for a total of \$465,000 beginning January 1, 2021. Contract expense for 2024 was \$93,000.

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

| <u>Year</u> | <u>December 31, 2024</u> |
|-------------|--------------------------|
| 2025        | <u>\$ 93,000</u>         |

**4. Pledged Revenues**

The County pledged future 1.0% sales and use taxes to repay \$14,155,000 in bonds that were issued in 2019 to provide funding for acquiring, constructing, equipping, and furnishing new jail and law enforcement facilities. Total principal and interest remaining on the bonds are \$3,845,000 and \$299,600, respectively, payable through October 1, 2027. For 2024, principal and interest and other charges paid were \$2,770,000 and \$249,925, respectively.

The Cross County Sales and Use Tax Bonds, Series 2019 Debt Service Fund received \$3,525,992 in sales taxes in 2024. Any sales taxes collected in excess of debt service payments on these bonds are required to be used for the early retirement of the bonds until they are repaid.

CROSS COUNTY, ARKANSAS  
OTHER GENERAL INFORMATION  
DECEMBER 31, 2024  
(UNAUDITED)

**5. Joint Venture: East Central Arkansas Regional Library**

Cross and Woodruff Counties entered into an agreement on January 1, 1982, in accordance with Ark. Code Ann. § 13-2-401 to establish the East Central Arkansas Regional Library (Regional Library). The agreement states that the purpose for forming the Regional Library is to provide library services for the people of the two counties. The affairs of the Regional Library are governed by the regional board. The Regional Library Board shall approve employment of regional library personnel, regional library budgeting and expenditures, and regional library policies. The Regional Library is funded by state aid and coordinates the activities of the local county systems, which are funded by property tax. The system headquarters is located at the Cross County Library in Wynne, Arkansas. The County Library paid \$272,987 to the Regional Library for professional services. Contact the Regional Library at 410 E. Merriman Avenue, Wynne, Arkansas 72396 to obtain financial statements.

**6. Jointly Governed Organization**

Delta Regional Airport Authority

Cross and St. Francis Counties, including the Cities of Wynne and Forrest City, entered into an agreement on February 11, 2003, to establish the Delta Regional Airport Authority (DRAA). The DRAA is governed by eight board members. Three commissioners were appointed by the mayor of each of the cities and one commissioner was appointed by the Judge of each of the counties. Any funds received by the County relating to the DRAA are reflected in the respective financial statements. Any accounts handled directly by the DRAA are not included. Contact the DRAA at 21 CR 703, Wynne, Arkansas 72396, to obtain financial statements.

First Judicial District Drug Task Force

The First Judicial District Drug Task Force is a jointly governed organization comprised of representatives from Monroe, Lee, Phillips, St. Francis, Cross, and Woodruff Counties and participating cities within the aforementioned counties. The Sheriff from each county acts as a representative. The County did not pay any drug task force expenditures in 2024. Contact the First Judicial District Drug Task Force at 113 S. Main Street, Clarendon, Arkansas 72029 to obtain financial statements.

**7. 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](http://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 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 \$463,528.

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 \$3,313,885.

CROSS COUNTY, ARKANSAS  
OTHER GENERAL INFORMATION  
DECEMBER 31, 2024  
(UNAUDITED)

**8. Capital Assets**

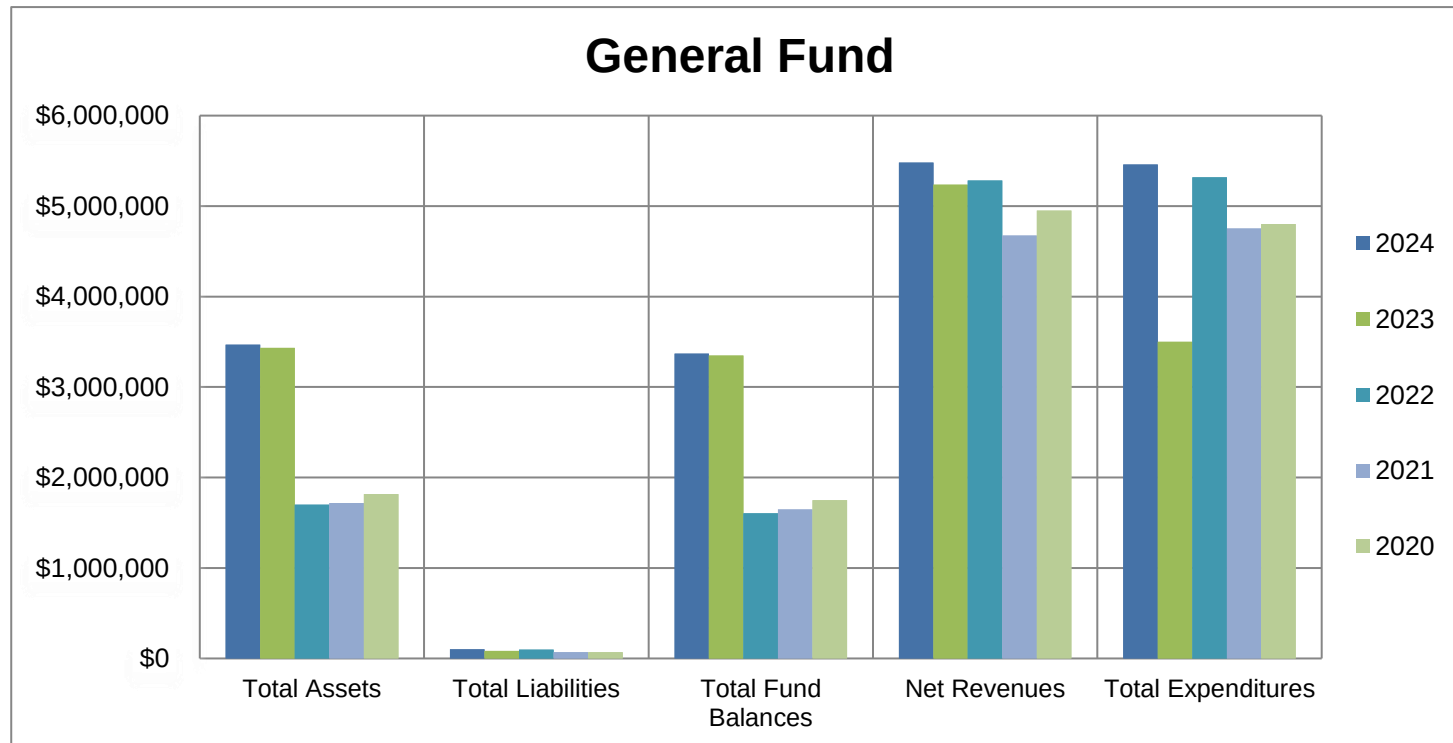
The County's capital assets records are summarized below :

|           | December 31,<br>2024 |
|-----------|----------------------|
| Land      | \$ 482,435           |
| Buildings | 16,032,054           |
| Equipment | <u>7,381,523</u>     |
| Total     | <u>\$ 23,896,012</u> |

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

Schedule 3-1

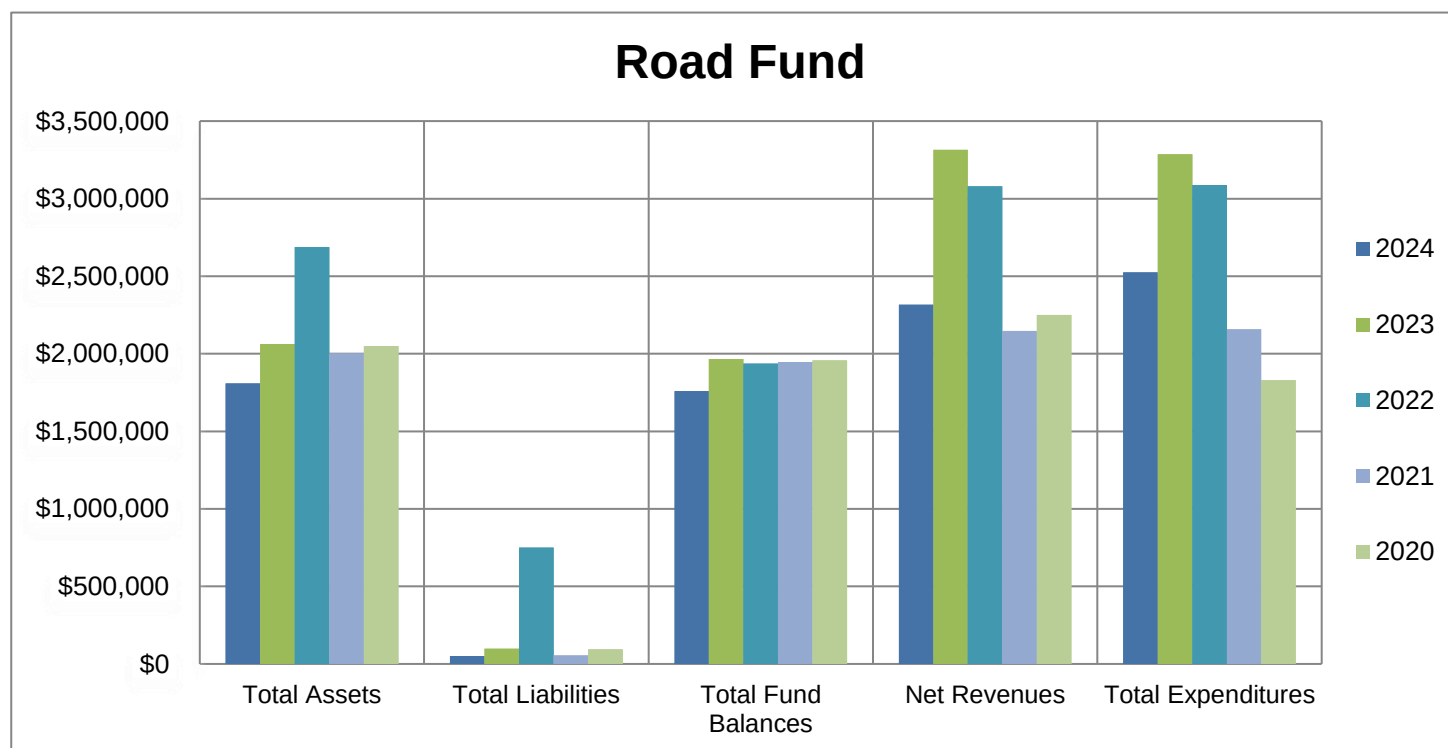
| <u>General</u>                     | 2024         | 2023         | 2022         | 2021         | 2020         |
|------------------------------------|--------------|--------------|--------------|--------------|--------------|
| Total Assets                       | \$ 3,469,789 | \$ 3,431,730 | \$ 1,700,777 | \$ 1,716,691 | \$ 1,818,110 |
| Total Liabilities                  | 100,648      | 82,643       | 95,952       | 70,739       | 68,364       |
| Total Fund Balances                | 3,369,141    | 3,349,087    | 1,604,825    | 1,645,952    | 1,749,746    |
| Net Revenues                       | 5,480,967    | 5,235,391    | 5,281,695    | 4,675,621    | 4,948,843    |
| Total Expenditures                 | 5,460,913    | 3,499,839    | 5,319,611    | 4,753,118    | 4,801,368    |
| Total Other Financing Sources/Uses |              | 11,336       | (3,211)      | (26,297)     |              |



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

Schedule 3-2

| <b>Road</b>         | 2024         | 2023         | 2022         | 2021         | 2020         |
|---------------------|--------------|--------------|--------------|--------------|--------------|
| Total Assets        | \$ 1,808,623 | \$ 2,062,373 | \$ 2,687,143 | \$ 2,001,759 | \$ 2,049,936 |
| Total Liabilities   | 50,540       | 97,113       | 749,975      | 55,770       | 93,692       |
| Total Fund Balances | 1,758,083    | 1,965,260    | 1,937,168    | 1,945,989    | 1,956,244    |
| Net Revenues        | 2,316,790    | 3,314,810    | 3,079,370    | 2,146,189    | 2,250,140    |
| Total Expenditures  | 2,523,967    | 3,286,718    | 3,088,191    | 2,156,444    | 1,829,372    |



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

Schedule 3-3

| <u>Other Funds in the Aggregate</u> | <u>2024</u>   | <u>2023</u>   | <u>2022</u>   | <u>2021</u>   | <u>2020</u>   |
|-------------------------------------|---------------|---------------|---------------|---------------|---------------|
| Total Assets                        | \$ 12,079,984 | \$ 11,197,982 | \$ 12,552,722 | \$ 10,919,344 | \$ 13,734,162 |
| Total Liabilities                   | 1,054,444     | 1,160,276     | 910,348       | 757,805       | 661,681       |
| Total Fund Balances                 | 11,025,540    | 10,037,706    | 11,642,374    | 10,161,539    | 13,072,481    |
| Net Revenues                        | 8,559,173     | 9,016,721     | 9,013,952     | 8,694,005     | 6,532,693     |
| Total Expenditures                  | 7,571,339     | 10,610,053    | 7,536,328     | 11,631,244    | 9,328,835     |
| Total Other Financing Sources/Uses  |               | (11,336)      | 3,211         | 26,297        |               |

