

Greene County, Arkansas

Financial and Compliance Report

December 31, 2024

LEGISLATIVE JOINT AUDITING COMMITTEE



GREENE COUNTY, ARKANSAS
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Financial and Compliance Report

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Arkansas

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Senate Chair
Sen. Jim Dotson
Senate Vice Chair



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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

Greene 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 Greene County, Arkansas, as of and for the year ended December 31, 2024, and have issued our report thereon dated December 22, 2025. 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: Rusty McMillon
Treasurer: Kristi Rawls
Sheriff: Brad Snyder
Tax Collector: Cindy Tracer
County Clerk: Phyllis Rhynes
Circuit Clerk: Lesa Gramling
Assessor: Ashley Reynolds
County Librarian: Mike Rogers
District Court Clerk: Alissa Yates (appointed May 16, 2024)
Jamie McClelland (resigned May 15, 2024)

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 black ink, appearing to read "Kevin White", written over a horizontal line.

Kevin William White, CPA, JD
Legislative Auditor

Little Rock, Arkansas
December 22, 2025
LOCO02824

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

Exhibit A

	General	Road	Other Funds in the Aggregate
ASSETS			
Cash and cash equivalents	\$ 9,557,337	\$ 1,973,991	\$ 8,987,174
Accounts receivable	208,441	48,762	857,139
Interfund receivables	3,632		14,323
	<u>9,769,410</u>	<u>2,022,753</u>	<u>9,858,636</u>
TOTAL ASSETS	<u>\$ 9,769,410</u>	<u>\$ 2,022,753</u>	<u>\$ 9,858,636</u>
LIABILITIES AND FUND BALANCES			
Liabilities:			
Accounts payable	\$ 150,012	\$ 262,986	\$ 365,406
Interfund payables			17,955
Settlements pending	709	474	1,788,911
Total Liabilities	<u>150,721</u>	<u>263,460</u>	<u>2,172,272</u>
Fund Balances:			
Restricted	1,260		6,580,923
Committed			29,440
Assigned	5,855,580	1,759,293	1,082,923
Unassigned	3,761,849		(6,922)
Total Fund Balances	<u>9,618,689</u>	<u>1,759,293</u>	<u>7,686,364</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 9,769,410</u>	<u>\$ 2,022,753</u>	<u>\$ 9,858,636</u>

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

GREENE 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 in the Aggregate
REVENUES			
State aid	\$ 1,022,526	\$ 2,243,369	\$ 246,223
Federal aid	27,115		21,285
Property taxes	2,666,544	452,850	681,652
Sales taxes	1,368,641	1,177,194	3,127,082
Fines, forfeitures, and costs	414,125		245,737
Interest	391,320	76,554	408,611
Officers' fees	108,358		318,792
Jail fees			5,267,784
Emergency 911 fees			29,673
Insurance premiums	73,653		
Reimbursements			90,933
Treasurer's commission	153,672		50,573
Collector's commission	278,208		134,369
Taxes apportioned - Assessor's salary and expense	572,550		
Other	450,037	10,888	307,755
TOTAL REVENUES	7,526,749	3,960,855	10,930,469
Less: Treasurer's commission	43,496	30,291	77,569
NET REVENUES	7,483,253	3,930,564	10,852,900
EXPENDITURES			
Current:			
General government	2,936,072		1,962,594
Law enforcement	1,217,722		10,756,205
Highways and streets	1,179,770	3,625,330	841,839
Public safety	161,336		30,200
Health	65,106		
Recreation and culture	6,630		880,543
Social services	223,503		10,000
TOTAL EXPENDITURES	5,790,139	3,625,330	14,481,381

GREENE 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 in the Aggregate
	<u> </u>	<u> </u>	<u> </u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ 1,693,114	\$ 305,234	\$ (3,628,481)
	<u> </u>	<u> </u>	<u> </u>
OTHER FINANCING SOURCES (USES)			
Transfers in			34,008
Transfers out	(7,822)	(6,121)	(20,065)
	<u> </u>	<u> </u>	<u> </u>
TOTAL OTHER FINANCING SOURCES (USES)	(7,822)	(6,121)	13,943
	<u> </u>	<u> </u>	<u> </u>
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	1,685,292	299,113	(3,614,538)
	<u> </u>	<u> </u>	<u> </u>
FUND BALANCES - JANUARY 1	7,933,397	1,460,180	11,300,902
	<u> </u>	<u> </u>	<u> </u>
FUND BALANCES - DECEMBER 31	\$ 9,618,689	\$ 1,759,293	\$ 7,686,364
	<u> </u>	<u> </u>	<u> </u>

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

GREENE 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 Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES						
State aid	\$ 794,824	\$ 1,022,526	\$ 227,702	\$ 2,139,938	\$ 2,243,369	\$ 103,431
Federal aid	36,060	27,115	(8,945)			
Property taxes	1,972,948	2,666,544	693,596	447,404	452,850	5,446
Sales taxes	1,123,875	1,368,641	244,766	1,109,331	1,177,194	67,863
Fines, forfeitures, and costs	384,426	414,125	29,699			
Interest	72,254	391,320	319,066	38,191	76,554	38,363
Officers' fees	111,600	108,358	(3,242)			
Insurance premiums	60,000	73,653	13,653			
Treasurer's commission	65,420	153,672	88,252			
Collector's commission	259,861	278,208	18,347			
Taxes apportioned - Assessor's salary and expense	743,086	572,550	(170,536)			
Other	595,121	450,037	(145,084)	57,181	10,888	(46,293)
TOTAL REVENUES	6,219,475	7,526,749	1,307,274	3,792,045	3,960,855	168,810
Less: Treasurer's commission		43,496	(43,496)	73,712	30,291	43,421
NET REVENUES	6,219,475	7,483,253	1,263,778	3,718,333	3,930,564	212,231
EXPENDITURES						
Current:						
General government	3,164,091	2,936,072	228,019			
Law enforcement	1,251,519	1,217,722	33,797			
Highways and streets	1,718,900	1,179,770	539,130	3,752,088	3,625,330	126,758
Public safety	191,841	161,336	30,505			
Health	65,106	65,106	0			
Recreation and culture	6,630	6,630	0			
Social services	224,112	223,503	609			
TOTAL EXPENDITURES	6,622,199	5,790,139	832,060	3,752,088	3,625,330	126,758

GREENE 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 Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ (402,724)	\$ 1,693,114	\$ 2,095,838	\$ (33,755)	\$ 305,234	\$ 338,989
OTHER FINANCING SOURCES (USES)						
Transfers in	73,849		(73,849)			
Transfers out	(1,807,822)	(7,822)	1,800,000		(6,121)	(6,121)
TOTAL OTHER FINANCING SOURCES (USES)	(1,733,973)	(7,822)	1,726,151		(6,121)	(6,121)
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	(2,136,697)	1,685,292	3,821,989	(33,755)	299,113	332,868
FUND BALANCES - JANUARY 1	3,087,157	7,933,397	4,846,240	1,157,171	1,460,180	303,009
FUND BALANCES - DECEMBER 31	\$ 950,460	\$ 9,618,689	\$ 8,668,229	\$ 1,123,416	\$ 1,759,293	\$ 635,877

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

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

Schedule 1

	SPECIAL REVENUE FUNDS							
	Treasurer's Automation	Collector's Automation	Circuit Court Automation	Assessor's Amendment no. 79	County Clerk's Cost	County Recorder's Cost	County Library	Child Support Cost
ASSETS								
Cash and cash equivalents	\$ 123,188	\$ 409,458	\$ 111,937	\$ 18,752	\$ 30,868	\$ 240,395	\$ 1,096,407	\$ 3,383
Accounts receivable	17,146	180	629	185	696	27,225	54,273	6
Interfund receivables								
TOTAL ASSETS	<u>\$ 140,334</u>	<u>\$ 409,638</u>	<u>\$ 112,566</u>	<u>\$ 18,937</u>	<u>\$ 31,564</u>	<u>\$ 267,620</u>	<u>\$ 1,150,680</u>	<u>\$ 3,389</u>
LIABILITIES AND FUND BALANCES								
Liabilities:								
Accounts payable	\$ 773	\$ 148			\$ 760	\$ 18,654	\$ 10,380	
Interfund payables								
Settlements pending							709	
Total Liabilities	<u>773</u>	<u>148</u>			<u>760</u>	<u>18,654</u>	<u>11,089</u>	
Fund Balances:								
Restricted	139,561	409,490	\$ 112,566	\$ 18,937	30,804	248,966	1,066,334	\$ 3,389
Committed								
Assigned							73,257	
Unassigned								
Total Fund Balances	<u>139,561</u>	<u>409,490</u>	<u>112,566</u>	<u>18,937</u>	<u>30,804</u>	<u>248,966</u>	<u>1,139,591</u>	<u>3,389</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 140,334</u>	<u>\$ 409,638</u>	<u>\$ 112,566</u>	<u>\$ 18,937</u>	<u>\$ 31,564</u>	<u>\$ 267,620</u>	<u>\$ 1,150,680</u>	<u>\$ 3,389</u>

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

Schedule 1

	SPECIAL REVENUE FUNDS							
	Jail Operation and Maintenance	County Detention Facility	Boating Safety	Emergency 911	Victim/Witness	Adult Drug Court	Circuit Court Juvenile Division	Circuit Clerk Commissioner's Fee
ASSETS								
Cash and cash equivalents			\$ 10,778	\$ 1,166		\$ 3,527	\$ 121,859	\$ 1,200
Accounts receivable	\$ 9,706	\$ 1,736	56	1,668	\$ 2,692	580	1,002	3
Interfund receivables								
TOTAL ASSETS	<u>\$ 9,706</u>	<u>\$ 1,736</u>	<u>\$ 10,834</u>	<u>\$ 2,834</u>	<u>\$ 2,692</u>	<u>\$ 4,107</u>	<u>\$ 122,861</u>	<u>\$ 1,203</u>
LIABILITIES AND FUND BALANCES								
Liabilities:								
Accounts payable						\$ 992	\$ 284	
Interfund payables	\$ 7,982	\$ 1,518		\$ 1,288	\$ 2,344			
Settlements pending								
Total Liabilities	<u>7,982</u>	<u>1,518</u>		<u>1,288</u>	<u>2,344</u>	<u>992</u>	<u>284</u>	
Fund Balances:								
Restricted	438	125	\$ 10,834	1,546	348	2,615	122,577	\$ 1,203
Committed								
Assigned	1,286	93				500		
Unassigned								
Total Fund Balances	<u>1,724</u>	<u>218</u>	<u>10,834</u>	<u>1,546</u>	<u>348</u>	<u>3,115</u>	<u>122,577</u>	<u>1,203</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 9,706</u>	<u>\$ 1,736</u>	<u>\$ 10,834</u>	<u>\$ 2,834</u>	<u>\$ 2,692</u>	<u>\$ 4,107</u>	<u>\$ 122,861</u>	<u>\$ 1,203</u>

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

Schedule 1

	SPECIAL REVENUE FUNDS								
	Assessor's Late Assessment Fee	American Rescue Plan Act	Adult Drug Court - Opioid Settlement	Sheriff's Donation	Sheriff's Drug	Jail Bond Revenue	Jail Operation and Maintenance Sales Tax	27th Pay Period	Juvenile Mentorship Program
ASSETS									
Cash and cash equivalents	\$ 9,913	\$ 656,449	\$ 11,298	\$ 14,055	\$ 27,375		\$ 3,397,051	\$ 126,875	\$ 5,000
Accounts receivable	36	893		8	14	\$ 5,521	668,160	73	
Interfund receivables							14,323		
TOTAL ASSETS	<u>\$ 9,949</u>	<u>\$ 657,342</u>	<u>\$ 11,298</u>	<u>\$ 14,063</u>	<u>\$ 27,389</u>	<u>\$ 5,521</u>	<u>\$ 4,079,534</u>	<u>\$ 126,948</u>	<u>\$ 5,000</u>
LIABILITIES AND FUND BALANCES									
Liabilities:									
Accounts payable		\$ 49,153			\$ 1,283		\$ 280,939		
Interfund payables						\$ 4,823			
Settlements pending									
Total Liabilities		<u>49,153</u>			<u>1,283</u>	<u>4,823</u>	<u>280,939</u>		
Fund Balances:									
Restricted	\$ 9,949	608,189	\$ 11,298	\$ 14,063	26,106	698	2,926,316	\$ 97,508	\$ 5,000
Committed								29,440	
Assigned							872,279		
Unassigned									
Total Fund Balances	<u>9,949</u>	<u>608,189</u>	<u>11,298</u>	<u>14,063</u>	<u>26,106</u>	<u>698</u>	<u>3,798,595</u>	<u>126,948</u>	<u>5,000</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 9,949</u>	<u>\$ 657,342</u>	<u>\$ 11,298</u>	<u>\$ 14,063</u>	<u>\$ 27,389</u>	<u>\$ 5,521</u>	<u>\$ 4,079,534</u>	<u>\$ 126,948</u>	<u>\$ 5,000</u>

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

Schedule 1

	SPECIAL REVENUE FUNDS					CAPITAL PROJECTS FUNDS		
	Court Capital Improvement Grant	Arkansas Historic Preservation Grant	Peer Recovery Specialist	Bullet Proof Vest Grant	Juvenile Court Grant	Sheriff's Communication Facility and Equipment	Detention Center Future Expansion	Election Center Extension Office Project
ASSETS								
Cash and cash equivalents	\$ 1,640	\$ 61	\$ (6,858)	\$ 13,885	\$ 5,000	\$ 123,374	\$ 503,675	\$ 137,261
Accounts receivable	1					60,914	3,513	223
Interfund receivables								
TOTAL ASSETS	<u>\$ 1,641</u>	<u>\$ 61</u>	<u>\$ (6,858)</u>	<u>\$ 13,885</u>	<u>\$ 5,000</u>	<u>\$ 184,288</u>	<u>\$ 507,188</u>	<u>\$ 137,484</u>
LIABILITIES AND FUND BALANCES								
Liabilities:								
Accounts payable			\$ 64					\$ 1,976
Interfund payables								
Settlements pending								
Total Liabilities			<u>64</u>					<u>1,976</u>
Fund Balances:								
Restricted	\$ 1,641	\$ 61		\$ 13,885	\$ 5,000	\$ 184,288	\$ 507,188	
Committed								
Assigned								135,508
Unassigned			(6,922)					
Total Fund Balances	<u>1,641</u>	<u>61</u>	<u>(6,922)</u>	<u>13,885</u>	<u>5,000</u>	<u>184,288</u>	<u>507,188</u>	<u>135,508</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 1,641</u>	<u>\$ 61</u>	<u>\$ (6,858)</u>	<u>\$ 13,885</u>	<u>\$ 5,000</u>	<u>\$ 184,288</u>	<u>\$ 507,188</u>	<u>\$ 137,484</u>

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

Schedule 1

	CUSTODIAL FUNDS							
	Treasurer's Accounts	Collector's Accounts	Sheriff's Accounts	County Clerk's Accounts	Circuit Clerk's Accounts	District Court Accounts	Juvenile Probation Account	Totals
ASSETS								
Cash and cash equivalents	\$ 461,949	\$ 269,659	\$ 467,831	\$ 4,718	\$ 188,533	\$ 395,511	\$ 1	\$ 8,987,174
Accounts receivable								857,139
Interfund receivables								14,323
TOTAL ASSETS	<u>\$ 461,949</u>	<u>\$ 269,659</u>	<u>\$ 467,831</u>	<u>\$ 4,718</u>	<u>\$ 188,533</u>	<u>\$ 395,511</u>	<u>\$ 1</u>	<u>\$ 9,858,636</u>
LIABILITIES AND FUND BALANCES								
Liabilities:								
Accounts payable								\$ 365,406
Interfund payables								17,955
Settlements pending	\$ 461,949	\$ 269,659	\$ 467,831	\$ 4,718	\$ 188,533	\$ 395,511	\$ 1	1,788,911
Total Liabilities	<u>461,949</u>	<u>269,659</u>	<u>467,831</u>	<u>4,718</u>	<u>188,533</u>	<u>395,511</u>	<u>1</u>	<u>2,172,272</u>
Fund Balances:								
Restricted								6,580,923
Committed								29,440
Assigned								1,082,923
Unassigned								(6,922)
Total Fund Balances								<u>7,686,364</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 461,949</u>	<u>\$ 269,659</u>	<u>\$ 467,831</u>	<u>\$ 4,718</u>	<u>\$ 188,533</u>	<u>\$ 395,511</u>	<u>\$ 1</u>	<u>\$ 9,858,636</u>

GREENE 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 Automation	Collector's Automation	Circuit Court Automation	Assessor's Amendment no. 79	County Clerk's Cost	County Recorder's Cost	County Library	Child Support Cost
REVENUES								
State aid				\$ 14,165		\$ 12,222	\$ 85,089	
Federal aid								
Property taxes							679,178	
Sales taxes								
Fines, forfeitures, and costs			\$ 3,918					
Interest	\$ 5,279	\$ 14,605	5,133	862	\$ 1,420	12,984	44,345	\$ 176
Officers' fees					8,861	290,791		302
Jail fees								
Emergency 911 fees								
Reimbursements							90,933	
Treasurer's commission	50,573							
Collector's commission		134,369						
Other	140					21	16,646	
TOTAL REVENUES	55,992	148,974	9,051	15,027	10,281	316,018	916,191	478
Less: Treasurer's commission	40	112	67	115	80	2,310	6,195	4
NET REVENUES	55,952	148,862	8,984	14,912	10,201	313,708	909,996	474
EXPENDITURES								
Current:								
General government	27,658	85,733		10,000	6,567	390,626		500
Law enforcement								
Highways and streets								
Public safety								
Recreation and culture							880,543	
Social services								
TOTAL EXPENDITURES	27,658	85,733		10,000	6,567	390,626	880,543	500
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	28,294	63,129	8,984	4,912	3,634	(76,918)	29,453	(26)
OTHER FINANCING SOURCES (USES)								
Transfers in								
Transfers out		(340)				(1,020)	(2,041)	
TOTAL OTHER FINANCING SOURCES (USES)		(340)				(1,020)	(2,041)	
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	28,294	62,789	8,984	4,912	3,634	(77,938)	27,412	(26)
FUND BALANCES - JANUARY 1	111,267	346,701	103,582	14,025	27,170	326,904	1,112,179	3,415
FUND BALANCES - DECEMBER 31	\$ 139,561	\$ 409,490	\$ 112,566	\$ 18,937	\$ 30,804	\$ 248,966	\$ 1,139,591	\$ 3,389

GREENE 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							
	Jail Operation and Maintenance	County Detention Facility	Boating Safety	Emergency 911	Victim/Witness	Adult Drug Court	Circuit Court Juvenile Division	Circuit Clerk Commissioner's Fee
REVENUES								
State aid			\$ 3,930					
Federal aid								
Property taxes								
Sales taxes								
Fines, forfeitures, and costs	\$ 122,443	\$ 15,569			\$ 28,647	\$ 4,340	\$ 9,014	
Interest			622			144	5,499	\$ 51
Officers' fees							8,335	151
Jail fees								
Emergency 911 fees				\$ 29,673				
Reimbursements								
Treasurer's commission								
Collector's commission								
Other							213	
TOTAL REVENUES	122,443	15,569	4,552	29,673	28,647	4,484	23,061	202
Less: Treasurer's commission	970	116	35	233	215	34	183	1
NET REVENUES	121,473	15,453	4,517	29,440	28,432	4,450	22,878	201
EXPENDITURES								
Current:								
General government								
Law enforcement	121,323	15,411	8,059		28,488	4,166	7,199	
Highways and streets								
Public safety				30,200				
Recreation and culture								
Social services								
TOTAL EXPENDITURES	121,323	15,411	8,059	30,200	28,488	4,166	7,199	
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	150	42	(3,542)	(760)	(56)	284	15,679	201
OTHER FINANCING SOURCES (USES)								
Transfers in								
Transfers out								
TOTAL OTHER FINANCING SOURCES (USES)								
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	150	42	(3,542)	(760)	(56)	284	15,679	201
FUND BALANCES - JANUARY 1	1,574	176	14,376	2,306	404	2,831	106,898	1,002
FUND BALANCES - DECEMBER 31	\$ 1,724	\$ 218	\$ 10,834	\$ 1,546	\$ 348	\$ 3,115	\$ 122,577	\$ 1,203

GREENE 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 Assessment Fee	American Rescue Plan Act	Adult Drug Court - Opioid Settlement	Sheriff's Donation	Sheriff's Drug	Jail Bond Revenue	Jail Operation and Maintenance Sales Tax	27th Pay Period
REVENUES								
State aid			\$ 21,727					
Federal aid								
Property taxes	\$ 2,474							
Sales taxes							\$ 3,127,082	
Fines, forfeitures, and costs					\$ 1,157	\$ 58,919		
Interest	400	\$ 72,392		\$ 656			197,257	\$ 5,897
Officers' fees								
Jail fees							4,648,372	
Emergency 911 fees								
Reimbursements								
Treasurer's commission								
Collector's commission								
Other							285,686	
TOTAL REVENUES	2,874	72,392	21,727	656	1,157	58,919	8,258,397	5,897
Less: Treasurer's commission	22	555		5	9	442	60,882	45
NET REVENUES	2,852	71,837	21,727	651	1,148	58,477	8,197,515	5,852
EXPENDITURES								
Current:								
General government		395,842						
Law enforcement		49,153	10,429	483	1,833	58,606	9,836,433	
Highways and streets		841,839						
Public safety								
Recreation and culture								
Social services								
TOTAL EXPENDITURES		1,286,834	10,429	483	1,833	58,606	9,836,433	
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	2,852	(1,214,997)	11,298	168	(685)	(129)	(1,638,918)	5,852
OTHER FINANCING SOURCES (USES)								
Transfers in								34,008
Transfers out							(16,664)	
TOTAL OTHER FINANCING SOURCES (USES)							(16,664)	34,008
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	2,852	(1,214,997)	11,298	168	(685)	(129)	(1,655,582)	39,860
FUND BALANCES - JANUARY 1	7,097	1,823,186		13,895	26,791	827	5,454,177	87,088
FUND BALANCES - DECEMBER 31	\$ 9,949	\$ 608,189	\$ 11,298	\$ 14,063	\$ 26,106	\$ 698	\$ 3,798,595	\$ 126,948

GREENE 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						
	Juvenile Mentorship Program	Court Capital Improvement Grant	Court Security Grant	Arkansas Historic Preservation Grant	Peer Recovery Specialist	Bullet Proof Vest Grant	Local Law Enforcement Grant
REVENUES							
State aid			\$ 1,190	\$ 92,900			
Federal aid						\$ 13,885	\$ 7,400
Property taxes							
Sales taxes							
Fines, forfeitures, and costs							
Interest		\$ 82					
Officers' fees							
Jail fees							
Emergency 911 fees							
Reimbursements							
Treasurer's commission							
Collector's commission							
Other	\$ 5,000						
TOTAL REVENUES	5,000	82	1,190	92,900		13,885	7,400
Less: Treasurer's commission		1					
NET REVENUES	5,000	81	1,190	92,900		13,885	7,400
EXPENDITURES							
Current:							
General government			1,190	92,900			
Law enforcement		221			\$ 51,134		7,400
Highways and streets							
Public safety							
Recreation and culture							
Social services							
TOTAL EXPENDITURES		221	1,190	92,900	51,134		7,400
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	5,000	(140)			(51,134)	13,885	
OTHER FINANCING SOURCES (USES)							
Transfers in							
Transfers out							
TOTAL OTHER FINANCING SOURCES (USES)							
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	5,000	(140)			(51,134)	13,885	
FUND BALANCES - JANUARY 1		1,781		61	44,212		
FUND BALANCES - DECEMBER 31	\$ 5,000	\$ 1,641	\$ 0	\$ 61	\$ (6,922)	\$ 13,885	\$ 0

GREENE 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			CAPITAL PROJECTS FUNDS		
	Arkansas Disaster Relief Grant	Juvenile Court Grant	Sheriff's Communication Facility and Equipment	Detention Center Future Expansion	Election Center Extension Office Project	Totals
REVENUES						
State aid	\$ 10,000	\$ 5,000				\$ 246,223
Federal aid						21,285
Property taxes						681,652
Sales taxes						3,127,082
Fines, forfeitures, and costs			\$ 1,730			245,737
Interest			20	\$ 22,748	\$ 18,039	408,611
Officers' fees			10,352			318,792
Jail fees			584,042	35,370		5,267,784
Emergency 911 fees						29,673
Reimbursements						90,933
Treasurer's commission						50,573
Collector's commission						134,369
Other					49	307,755
TOTAL REVENUES	10,000	5,000	596,144	58,118	18,088	10,930,469
Less: Treasurer's commission			4,305	455	138	77,569
NET REVENUES	10,000	5,000	591,839	57,663	17,950	10,852,900
EXPENDITURES						
Current:						
General government					951,578	1,962,594
Law enforcement			555,867			10,756,205
Highways and streets						841,839
Public safety						30,200
Recreation and culture						880,543
Social services	10,000					10,000
TOTAL EXPENDITURES	10,000		555,867		951,578	14,481,381
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES		5,000	35,972	57,663	(933,628)	(3,628,481)
OTHER FINANCING SOURCES (USES)						
Transfers in						34,008
Transfers out						(20,065)
TOTAL OTHER FINANCING SOURCES (USES)						13,943
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES		5,000	35,972	57,663	(933,628)	(3,614,538)
FUND BALANCES - JANUARY 1			148,316	449,525	1,069,136	11,300,902
FUND BALANCES - DECEMBER 31	\$ 0	\$ 5,000	\$ 184,288	\$ 507,188	\$ 135,508	\$ 7,686,364

GREENE 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 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.
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.
County Detention Facility	Ark. Code Ann. § 12-41-505 established fund to receive 90% of a \$40 booking and administration fee assessed on persons convicted of a felony or Class A misdemeanor to be used exclusively for the maintenance, operation, and capital expenditures of a county jail or regional detention facility or for certificate pay for law enforcement and jailer personnel.
Boating Safety	Ark. Code Ann. § 27-101-111 established fund to receive fees to be used for operating a patrol on the waterways within the county or for emergency rescue services if the county has not established a patrol.
Emergency 911	Ark. Code Ann. § 12-10-318 established fund to receive fees collected by telephone providers for 911 emergency services.

GREENE 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>
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.
Adult Drug Court	Ark. Code Ann. § 16-98-304 established fund to receive program user fees set by drug court judges to be used for the benefit and administration of the drug court program.
Circuit Court Juvenile Division	Ark. Code Ann. §§ 16-13-326, 9-27-367 established fund to receive juvenile fees, court costs, and fines to provide services and supplies to juveniles at the discretion of the juvenile division of circuit court.
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.
American Rescue Plan Act	Established to receive and disburse Coronavirus State and Local Fiscal Recovery Funds (SLRF), a part of the American Rescue Plan Act (ARPA) of 2021, to support response to and recovery from the COVID-19 public health emergency.
Adult Drug Court - Opioid Settlement	Established to account for a grant from State-Wide Opioid Settlement proceeds to be used for evidence-based, evidence-informed, or promising activities, programs, or strategies that expand the availability of treatment for individuals affected by substance use disorders.
Sheriff's Donation	Established to account for donations for the Sheriff's office.
Sheriff's Drug	Ark. Code Ann. § 5-64-505 established fund to receive asset forfeitures resulting from drug offense cases due to arresting agency.
Jail Bond Revenue	Ark. Code Ann. § 16-10-307 established the County Administration of Justice Fund which continued to finance this fund to be used for maintenance and operations of jail.
Jail Operation and Maintenance Sales Tax	Greene County Ordinance no. 2015-14 (December 14, 2015) authorized the collection of all Jail Operation and Maintenance Sales tax revenue, housing inmates revenue, jail expenses reimbursed, and other jail based revenues to be directly deposited into this fund. All jail based appropriations will be charged directly against this fund.

GREENE 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>
27th Pay Period	Greene County Ordinance no. 2021-12 (July 19, 2021) established fund for the 27th pay period payroll needs that arise every eleventh year.
Juvenile Mentorship Program	Greene County Ordinance no. 2024-17 (August 20, 2024) established fund for the utilization of proceeds for the Juvenile Mentorship Program for the Greene County Juvenile Department.
Court Capital Improvement Grant	Established to account for grants from the Court Improvement Program (CIP) designed to improve the quality of court proceedings in child abuse and neglect cases.
Court Security Grant	Ark. Code Ann. § 16-10-1006 established fund for the purpose of providing financial assistance to local governments to assist in the implementation of local security and emergency preparedness plans for circuit and district courts.
Arkansas Historic Preservation Grant	Established to account for a grant received from Arkansas Historic Preservation program to preserve the state's historic resources.
Peer Recovery Specialist	Established to account for grant received from Arkansas Department of Human Services to provide funding for courts to employ peer recovery specialists.
Bullet Proof Vest Grant	Established to account for a grant received from the Bureau of Justice Assistance for bulletproof vests.
Local Law Enforcement Grant	Established to account for a grant received from the State of Arkansas for local law enforcement programs.
Arkansas Disaster Relief Grant	Established to account for grant received from Arkansas Department of Emergency Management for tornado relief.
Juvenile Court Grant	Established to account for a grant received from Administrative Office of the Courts to provide funding for court technology in juvenile court.
Sheriff's 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.
Detention Center Future Expansion	Greene County Ordinance no. 14-5 (October 20, 2014) authorized the collection of \$1 a day per inmate to be used for the future expansion of the Greene County Detention Center.
Election Center Extension Office Project	Established to pay for constructing and equipping the new Election Center extension office facility.

GREENE 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 accounts consist primarily of property taxes, commissions, and Law Library monies 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.
--	--

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

	District Court accounts consist primarily of fines and costs not yet distributed to the county and/or state.
--	--

	Juvenile Probation account consists of probation fees not yet distributed to other entities.
--	--

GREENE 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 Funds presented on Schedules 1 and 2 are 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.

GREENE 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 and savings accounts and certificates of deposit.

Settlements Pending

Settlements pending are considered fines, forfeitures, costs, property taxes, state aid, and commissions that have not been transferred to the appropriate entities.

Fund Balance Classifications

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

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.

GREENE 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.

GREENE COUNTY, ARKANSAS
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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	\$ 1,260		\$ 1,588,036
Law enforcement			3,387,329
Highways and streets			22,891
Public safety			1,546
Recreation and culture			1,073,933
Capital outlay			507,188
Total Restricted	<u>1,260</u>		<u>6,580,923</u>
Committed for:			
General government			<u>29,440</u>
Assigned to:			
General government	5,654,874		
Law enforcement			874,158
Highways and streets	200,706	\$ 1,759,293	
Recreation and culture			73,257
Capital outlay			135,508
Total Assigned	<u>5,855,580</u>	<u>1,759,293</u>	<u>1,082,923</u>
Unassigned	<u>3,761,849</u>		<u>(6,922)</u>
Totals	<u><u>\$ 9,618,689</u></u>	<u><u>\$ 1,759,293</u></u>	<u><u>\$ 7,686,364</u></u>

3. Commitments

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

	December 31, 2024
Long-term liabilities	<u><u>\$ 298,858</u></u>

GREENE COUNTY, ARKANSAS
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(UNAUDITED)

3. Commitments (Continued)

Long-term Liabilities

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

	December 31, 2024
Compensated absences consisting of accrued vacation and sick leave adjusted to current salary cost	<u>\$ 298,858</u>

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

Change in Compensated Absences

	December 31, 2024
Beginning balance compensated absences	\$ 259,128
Ending balance compensated absences	<u>298,858</u>
Net Increase (Decrease)	<u>\$ 39,730</u>

Post Employment Benefits Other Than Pensions

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

4. Interfund Transfers

The General and Road Funds transferred \$7,822 and \$6,121, respectively, to the Other Funds in the Aggregate (27th Pay Period Fund) for future payroll expenditures. Within Other Funds in the Aggregate, Collector's Automation, County Recorder's Cost, County Library, and Jail Operation and Maintenance Sales Tax Funds transferred a total of \$20,065 to the 27th Pay Period Fund for future payroll expenditures.

5. Joint Venture - Regional Library

Randolph, Clay, and Greene County entered into an agreement on January 1978 in accordance with Ark. Code Ann. § 13-2-401 to establish the Northeast Arkansas Regional Library (Regional Library). The agreement states that the purpose is to provide library services, supplementary and in addition to those of the County Library of each of said counties. The affairs shall be governed, directed, and controlled by a commission known as the Northeast Arkansas Regional Library Commission. The headquarters library shall be in the Greene County Library in Paragould, Arkansas. Each county collects a property tax, which is authorized and appropriated by the respective Quorum Court. The County Library did not pay any regional library expenditures in 2024. Greene County Library received a total of \$115,044 from the Regional Library for expenditures. Contact the Regional Library at 120 North 12th Street, Paragould, Arkansas to obtain financial statements.

6. Jointly Governed Organization – Second Judicial District Drug Task Force

The Prosecuting Attorney's Office of the Second Judicial District, the Sheriffs' Departments of Clay, Craighead, Crittenden, Greene, Mississippi, and Poinsett Counties and the Police Departments of Blytheville, Corning, Jonesboro, Marion, Osceola, Paragould, Piggott, Trumann, and West Memphis entered into an agreement to establish the Second Judicial District Drug Task Force. This agreement covers the period January 1, 2023 to December 31, 2024, and may be extended upon written mutual agreement. Funding was provided through a Drug Law Enforcement Program grant applied for by the Prosecuting Attorney of the Second Judicial District. No contributions or payments for expenditures were made to the Second Judicial District Drug Task Force. The 2024 financial statements of the Second Judicial District Drug Task Force have not been audited.

GREENE COUNTY, ARKANSAS
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(UNAUDITED)

7. Interlocal Agreement – District Court

Greene County entered into a cost-sharing agreement with Clay County and the Cities of Paragould, Piggott, Corning, and Rector to facilitate adequate District Court personnel and support for the 17th Judicial District. The agreement creates the new position of Managing Court Clerk, who, along with all Court deputies and staff, will serve under the sole direction of the District Judge but shall be considered employees of Greene County for the purposes of being subject to its employee handbook. Additionally, the Managing Court Clerk will be classified as an exempt employee. The entities' share of the expenses will be prorated as follows: 40% by Greene County, 10% by Clay County, 40% by Paragould, 3.7% by Piggott and Corning, and 2.6% by Rector. Greene County will send a monthly itemized bill to each county and city for the agreed-upon share of expenses. Clay County and the Cities of Paragould, Piggott, Corning, and Rector paid a total of \$213,773 to Greene County in 2024 for their share of the prorated expenses.

8. Arkansas Public Employees Retirement System

Plan Description

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

Funding Policy

APERS has contributory and non-contributory plans. Contributory members are required by State law to contribute 5% of their salary. Beginning July 1, 2022, the contribution rates shall be increased in increments of .25% per fiscal year, not to exceed 7%. The contributory rate was increased to 5.75% as of July 1, 2024. Each participating employer is required by State law to contribute at a rate established by the Board of Trustees of the system based on the annual actuarial valuation. The County's contributions to the plan for the year ended June 30, 2024, (date of APERS Employer Allocation Report) were \$1,178,693.

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 \$8,426,794.

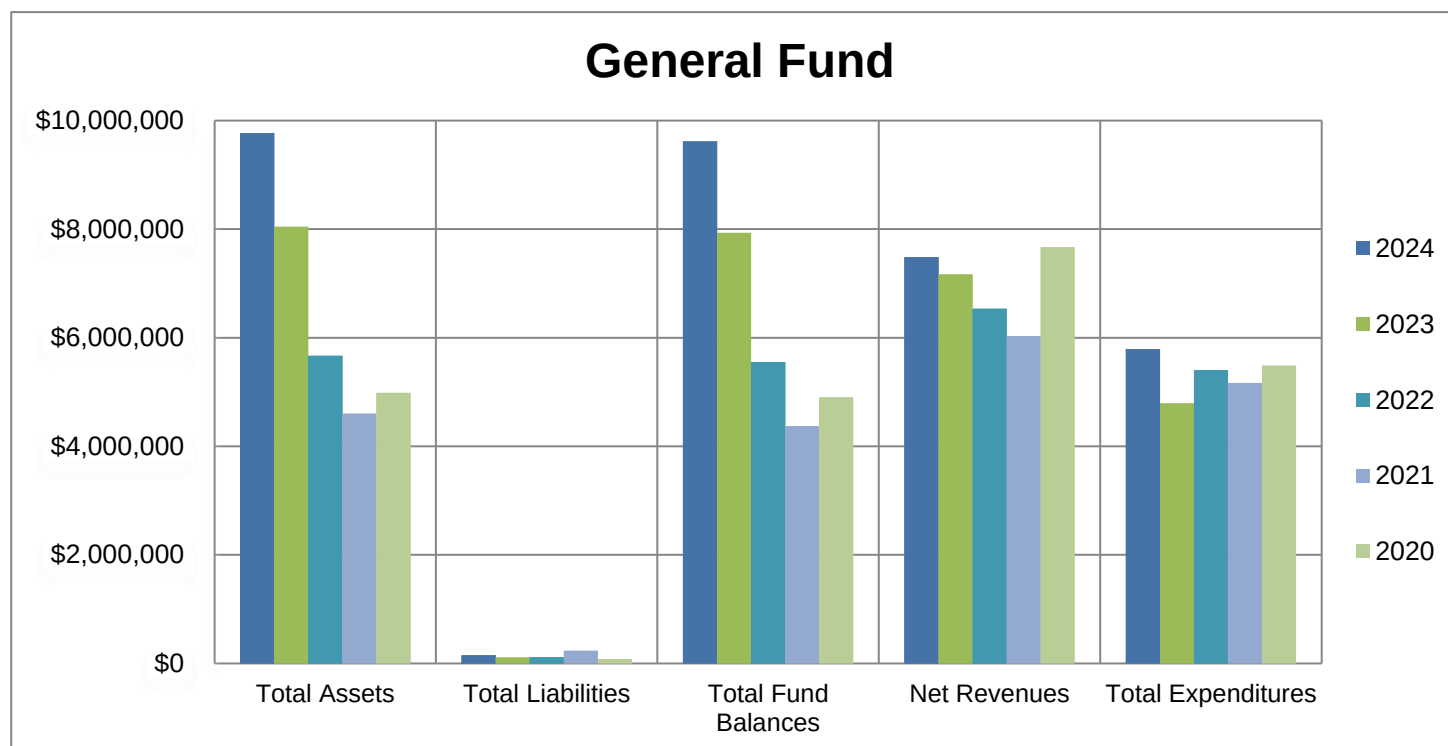
9. Capital Assets

	December 31, 2024
Land	\$ 1,355,871
Buildings	29,309,590
Equipment	10,894,025
Total	<u>\$ 41,559,486</u>

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

Schedule 3-1

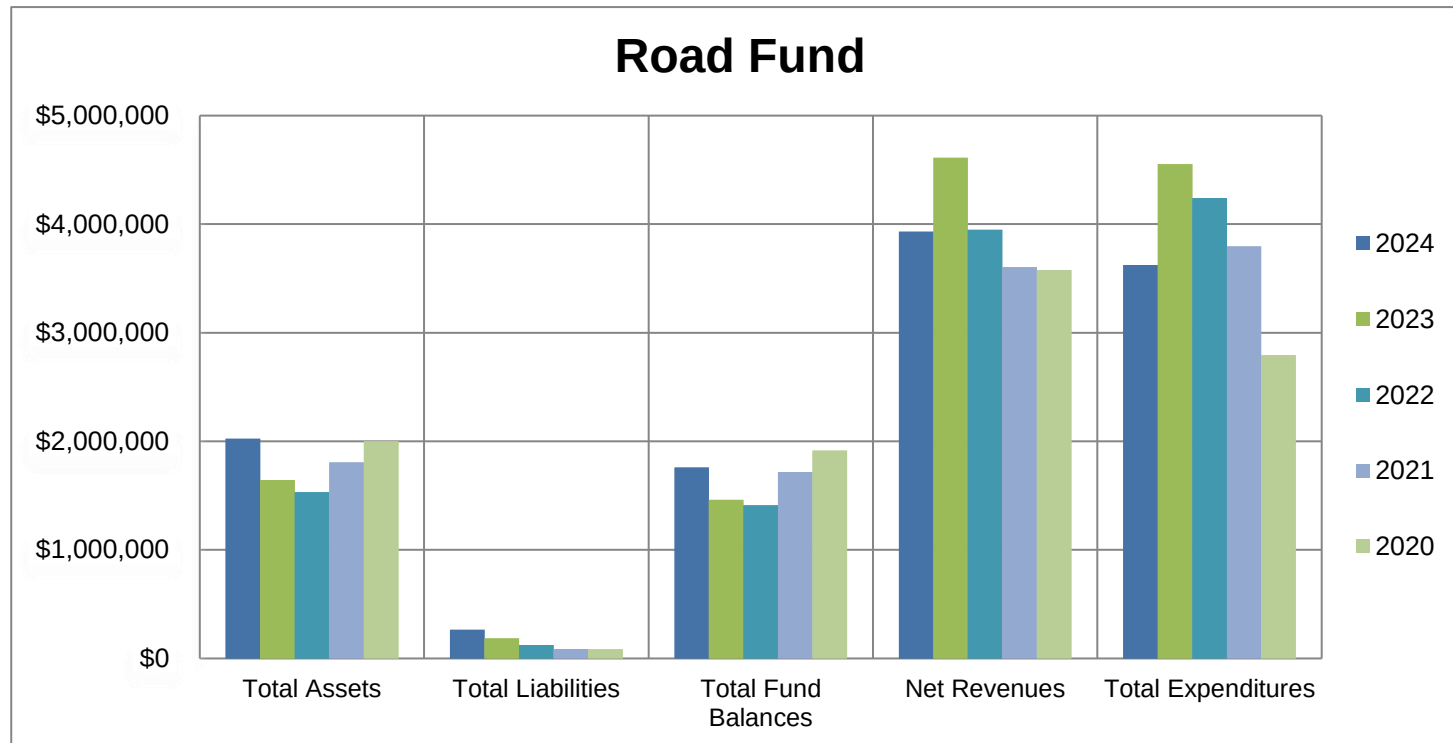
<u>General</u>	2024	2023	2022	2021	2020
Total Assets	\$ 9,769,410	\$ 8,043,143	\$ 5,665,944	\$ 4,603,135	\$ 4,983,685
Total Liabilities	150,721	109,746	115,896	232,837	79,492
Total Fund Balances	9,618,689	7,933,397	5,550,048	4,370,298	4,904,193
Net Revenues	7,483,253	7,167,851	6,535,741	6,030,772	7,669,539
Total Expenditures	5,790,139	4,789,064	5,400,508	5,168,098	5,485,884
Total Other Financing Sources/Uses	(7,822)	4,562	44,517	(1,396,569)	(17,750)



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

Schedule 3-2

<u>Road</u>	2024	2023	2022	2021	2020
Total Assets	\$ 2,022,753	\$ 1,644,015	\$ 1,532,026	\$ 1,806,223	\$ 1,998,628
Total Liabilities	263,460	183,835	121,720	87,956	84,952
Total Fund Balances	1,759,293	1,460,180	1,410,306	1,718,267	1,913,676
Net Revenues	3,930,564	4,610,691	3,948,855	3,603,746	3,578,242
Total Expenditures	3,625,330	4,551,991	4,240,051	3,794,737	2,791,483
Total Other Financing Sources/Uses	(6,121)	(8,826)	(16,765)	(4,418)	



GREENE 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	\$ 9,858,636	\$ 13,402,810	\$ 16,368,711	\$ 14,620,222	\$ 8,149,180
Total Liabilities	2,172,272	2,101,908	1,869,267	1,597,693	1,593,850
Total Fund Balances	7,686,364	11,300,902	14,499,444	13,022,529	6,555,330
Net Revenues	10,852,900	11,428,656	14,209,902	14,392,728	9,267,379
Total Expenditures	14,481,381	14,631,462	12,705,235	9,326,516	9,193,831
Total Other Financing Sources/Uses	13,943	4,264	(27,752)	1,400,987	

