

Pulaski County, Arkansas

Regulatory Basis Financial Statements and Other Reports

December 31, 2024

LEGISLATIVE JOINT AUDITING COMMITTEE



PULASKI COUNTY, ARKANSAS
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Arkansas

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



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

Kevin William White, CPA, JD
Legislative Auditor

LEGISLATIVE JOINT AUDITING COMMITTEE **ARKANSAS LEGISLATIVE AUDIT**

Independent Auditor's Report

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

Report on the Audit of the Financial Statements

Opinions

We have audited the regulatory basis financial statements of Pulaski County, Arkansas (County), which are comprised of the Balance Sheet – Regulatory Basis for the general fund, road fund, and other funds in the aggregate as of December 31, 2024; the related Statement of Revenues, Expenditures, and Changes in Fund Balances – Regulatory Basis; the Statement of Revenues, Expenditures, and Change in Fund Balances – Budget and Actual – General and Road Funds – Regulatory Basis for the year then ended; and the related notes to the financial statements.

Unmodified Opinions on Regulatory Basis of Accounting

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

Adverse Opinion on U.S. Generally Accepted Accounting Principles

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

Basis for Opinions

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

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

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

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

Emphasis of Matter

As discussed in Note 1 to the financial statements, the County would have included another fund under accounting principles generally accepted in the United States of America (GAAP) as established by the Governmental Accounting Standards Board. However, under the regulatory basis, this fund is not required to be included as part of the reporting entity. Our opinions are not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the financial reporting provisions of Ark. Code Ann. § 10-4-412, as described in Note 1, to meet the requirements permitted by the State of Arkansas; this includes determining that the regulatory basis of accounting is an acceptable basis for the preparation of the financial statements in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatements, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgement and maintain professional skepticism throughout the audit.
- Identify and assess the risk of material misstatements of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the regulatory basis financial statements as a whole. The accompanying supplementary information listed in the table of contents is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the regulatory basis financial statements. The information has been subjected to the auditing procedures applied in the audit of the regulatory basis financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the regulatory basis financial statements or to the regulatory basis financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the accompanying supplementary information listed in the table of contents is fairly stated in all material respects, in relation to the regulatory basis financial statements as a whole on the basis of accounting described in Note 1.

Other Information

Management is responsible for the other information included in the report. The other information is comprised of the schedules listed in the table of contents but does not include the regulatory basis financial statements, supplemental information, and our auditor's reports thereon. Our opinions on the regulatory basis financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the regulatory basis financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated November 19, 2025, on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of the testing, and not to provide an opinion on the effectiveness of the County's internal control over financial reporting or on compliance. The report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.

ARKANSAS LEGISLATIVE AUDIT

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

Kevin William White, CPA, JD
Legislative Auditor

Little Rock, Arkansas
November 19, 2025
LOCO06024

Arkansas

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



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

Kevin William White, CPA, JD
Legislative Auditor

LEGISLATIVE JOINT AUDITING COMMITTEE ARKANSAS LEGISLATIVE AUDIT

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

Independent Auditor's Report

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the regulatory basis financial statements of the general fund, road fund, and other funds in the aggregate of Pulaski County, Arkansas (County), as of and for the year ended December 31, 2024, and the related notes to the financial statements, which collectively comprise the County's regulatory basis financial statements, and have issued our report thereon dated November 19, 2025. We issued an adverse opinion because the financial statements are prepared by the County on the basis of the financial reporting provisions of Ark. Code Ann. § 10-4-412, which is a basis of accounting other than accounting principles generally accepted in the United States of America. The effects on the financial statements of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material. However, with respect to the regulatory basis of accounting described in Note 1, our opinions on the general fund, road fund, and other funds in the aggregate were unmodified.

Report on Internal Control Over Financial Reporting

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

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

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

Report on Compliance and Other Matters

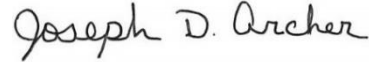
As part of obtaining reasonable assurance about whether the County's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulation, contracts, and grant agreements, noncompliance with which could have a direct and material effect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

We also reported to management of the County in a separate letter dated November 19, 2025.

Purpose of This Report

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

ARKANSAS LEGISLATIVE AUDIT

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

Joseph D. Archer, CPA
Deputy Legislative Auditor

Little Rock, Arkansas
November 19, 2025

Arkansas

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



Rep. Robin Lundstrum
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Kevin William White, CPA, JD
Legislative Auditor

LEGISLATIVE JOINT AUDITING COMMITTEE ARKANSAS LEGISLATIVE AUDIT

MANAGEMENT LETTER

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

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

County Judge: Barry Hyde
Treasurer/Collector: Debra Buckner
Sheriff: Eric Higgins
County/Circuit Clerk: Terri Hollingsworth
Assessor: Janet Troutman Ward
District Court Clerk: Carol Wilkins
Sanitation Director: Kathy Botsford

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

District Court Clerk

The District Court was unable to identify \$28,085 remaining in the bank account with receipts issued but not yet adjudicated and the payments made on all unpaid individual time pay accounts, as required by Ark. Code Ann. § 16-10-209.

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

ARKANSAS LEGISLATIVE AUDIT

A handwritten signature in black ink that reads "Joseph D. Archer".

Joseph D. Archer, CPA
Deputy Legislative Auditor

Little Rock, Arkansas
November 19, 2025

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

Exhibit A

	General	Road	Other Funds in the Aggregate
ASSETS			
Cash and cash equivalents	\$ 64,283,530	\$ 59,625,853	\$ 77,579,108
Accounts receivable	8,758,333	3,467,217	4,920,463
	<u>8,758,333</u>	<u>3,467,217</u>	<u>4,920,463</u>
TOTAL ASSETS	<u>\$ 73,041,863</u>	<u>\$ 63,093,070</u>	<u>\$ 82,499,571</u>
LIABILITIES AND FUND BALANCES			
Liabilities:			
Accounts payable	\$ 2,025,712	\$ 285,077	\$ 817,143
Settlements pending			50,347,108
Total Liabilities	<u>2,025,712</u>	<u>285,077</u>	<u>51,164,251</u>
Fund Balances:			
Restricted	870,543	62,807,993	31,477,068
Assigned	11,532,046		
Unassigned	58,613,562		(141,748)
Total Fund Balances	<u>71,016,151</u>	<u>62,807,993</u>	<u>31,335,320</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 73,041,863</u>	<u>\$ 63,093,070</u>	<u>\$ 82,499,571</u>

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

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

	General	Road	Other Funds in the Aggregate
REVENUES			
State aid	\$ 4,069,727	\$ 13,703,064	\$ 3,805,210
Federal aid	265,748	1,106,951	2,322,861
Property taxes	48,566,955	14,086,334	3,155,725
Sales taxes	14,192,021		
Fines, forfeitures, and costs	4,171,604		824,922
Interest	2,836,659	2,846,604	541,616
Officers' fees	1,507,514		2,311,624
Insurance premiums	1,536,903		
Franchise fees	242,164		
911 fees			1,343,913
Sanitation fees			7,016,238
Jail fees	9,543,150		780,977
Treasurer's commission	595,947		576,517
Collector's commission	5,114,810		2,351,780
Taxes apportioned - Assessor's salary and expense	8,445,217		
Other	3,397,396	339,853	279,108
TOTAL REVENUES	104,485,815	32,082,806	25,310,491
Less: Treasurer's commission	265,160	100,977	65,361
NET REVENUES	104,220,655	31,981,829	25,245,130
EXPENDITURES			
Current:			
General government	42,564,343		10,317,925
Law enforcement	64,271,741		4,459,737
Highways and streets		25,664,278	
Public safety	729,306		2,044,649
Sanitation			6,868,429
Health	278,542		1,208,133
Recreation and culture	502,497		
Social services	1,421,542		1,221,055
TOTAL EXPENDITURES	109,767,971	25,664,278	26,119,928

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

	General	Road	Other Funds in the Aggregate
	<u> </u>	<u> </u>	<u> </u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ (5,547,316)	\$ 6,317,551	\$ (874,798)
	<u> </u>	<u> </u>	<u> </u>
OTHER FINANCING SOURCES (USES)			
Transfers in	754,013		1,217,127
Transfers out	(1,217,127)		(754,013)
Property taxes remitted to Central Arkansas Library System			(3,117,100)
	<u> </u>	<u> </u>	<u> </u>
TOTAL OTHER FINANCING SOURCES (USES)	(463,114)		(2,653,986)
	<u> </u>	<u> </u>	<u> </u>
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	(6,010,430)	6,317,551	(3,528,784)
	<u> </u>	<u> </u>	<u> </u>
FUND BALANCES - JANUARY 1	77,026,581	56,490,442	34,864,104
	<u> </u>	<u> </u>	<u> </u>
FUND BALANCES - DECEMBER 31	\$ 71,016,151	\$ 62,807,993	\$ 31,335,320
	<u> </u>	<u> </u>	<u> </u>

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

PULASKI COUNTY, ARKANSAS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES -
BUDGET AND ACTUAL - GENERAL AND ROAD FUNDS - REGULATORY BASIS
FOR THE YEAR ENDED DECEMBER 31, 2024

Exhibit C

	General			Road		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES						
State aid	\$ 3,240,000	\$ 4,069,727	\$ 829,727	\$ 8,875,000	\$ 13,703,064	\$ 4,828,064
Federal aid	171,176	265,748	94,572		1,106,951	1,106,951
Property taxes	46,140,000	48,566,955	2,426,955	13,690,000	14,086,334	396,334
Sales taxes	14,200,000	14,192,021	(7,979)			
Fines, forfeitures, and costs	3,958,100	4,171,604	213,504			
Interest	300,000	2,836,659	2,536,659	600,000	2,846,604	2,246,604
Officers' fees	1,614,500	1,507,514	(106,986)			
Insurance premiums		1,536,903	1,536,903			
Franchise fees	150,000	242,164	92,164			
Jail fees	11,100,000	9,543,150	(1,556,850)			
Available for appropriation	30,223,020		(30,223,020)	215,607		(215,607)
Treasurer's commission		595,947	595,947			
Collector's commission		5,114,810	5,114,810			
Taxes apportioned - Assessor's salary and expense		8,445,217	8,445,217			
Other	13,302,654	3,397,396	(9,905,258)	725,000	339,853	(385,147)
TOTAL REVENUES	124,399,450	104,485,815	(19,913,635)	24,105,607	32,082,806	7,977,199
Less: Treasurer's commission		265,160	(265,160)		100,977	(100,977)
NET REVENUES	124,399,450	104,220,655	(20,178,795)	24,105,607	31,981,829	7,876,222
EXPENDITURES						
Current:						
General government	61,254,384	42,564,343	18,690,041			
Law enforcement	72,713,815	64,271,741	8,442,074			
Highways and streets				25,874,798	25,664,278	210,520
Public safety	1,083,864	729,306	354,558			
Health	296,910	278,542	18,368			
Recreation and culture	1,286,226	502,497	783,729			
Social services	1,764,779	1,421,542	343,237			
TOTAL EXPENDITURES	138,399,978	109,767,971	28,632,007	25,874,798	25,664,278	210,520

PULASKI COUNTY, ARKANSAS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES -
BUDGET AND ACTUAL - GENERAL AND ROAD FUNDS - REGULATORY BASIS
FOR THE YEAR ENDED DECEMBER 31, 2024

Exhibit C

	General			Road		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>\$ (14,000,528)</u>	<u>\$ (5,547,316)</u>	<u>\$ 8,453,212</u>	<u>\$ (1,769,191)</u>	<u>\$ 6,317,551</u>	<u>\$ 8,086,742</u>
OTHER FINANCING SOURCES (USES)						
Transfers in	4,073,100	754,013	(3,319,087)			
Transfers out	<u>(18,500,000)</u>	<u>(1,217,127)</u>	<u>17,282,873</u>			
TOTAL OTHER FINANCING SOURCES (USES)	<u>(14,426,900)</u>	<u>(463,114)</u>	<u>13,963,786</u>			
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	(28,427,428)	(6,010,430)	22,416,998	(1,769,191)	6,317,551	8,086,742
FUND BALANCES - JANUARY 1	<u>48,859,373</u>	<u>77,026,581</u>	<u>28,167,208</u>	<u>33,639,141</u>	<u>56,490,442</u>	<u>22,851,301</u>
FUND BALANCES - DECEMBER 31	<u><u>\$ 20,431,945</u></u>	<u><u>\$ 71,016,151</u></u>	<u><u>\$ 50,584,206</u></u>	<u><u>\$ 31,869,950</u></u>	<u><u>\$ 62,807,993</u></u>	<u><u>\$ 30,938,043</u></u>

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

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

NOTE 1: Summary of Significant Accounting Policies

A. Financial Reporting Entity

The County is a political subdivision of the state governed by an elected quorum court. The reporting entity includes all the funds of the County. Under accounting principles generally accepted in the United States of America (GAAP) as established by the *Government Accounting Standards Board*, the following fund of the County would have been included in the reporting entity: Pulaski County Public Facilities Board. However, under Arkansas's regulatory basis described below, inclusion of this fund is not required and this fund is not included in this report.

B. Basis of Presentation - Regulatory

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

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

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

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

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

Road Fund - The Road Fund (Special Revenue Fund) is used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects. The Road Fund accounts for, and reports proceeds of state highway turnback and 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. See Schedules 1 and 2 for Special Revenue Funds as reported with other funds in the aggregate.

Enterprise Funds - Enterprise Funds are used to report activity that is financed with debt that is secured solely by a pledge of the net revenues from fees and charges of the activity; activity that is legally required to recover its costs through fees or charges; or activity that the government's policy is to establish fees or charges designed to recover the cost of providing services. See Schedules 1 and 2 for the Enterprise Fund as reported with other funds in the aggregate.

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

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

NOTE 1: Summary of Significant Accounting Policies (Continued)

C. Basis of Accounting - Regulatory

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

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

D. Assets, Liabilities, and Fund Balances

Cash and Cash Equivalents

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

Settlements Pending

Settlements pending are considered fines, forfeitures, costs, commission, interest, trust accounts, and property taxes that have not been transferred to the appropriate entities.

Fund Balance Classifications

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

E. Property Taxes

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

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

NOTE 1: Summary of Significant Accounting Policies (Continued)

F. Budget Law

1. Legal Requirements

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

2. Accounting

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

G. Fund Balance Classification Policies and Procedures

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

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

There were no committed fund balances at year end.

NOTE 2: Cash Deposits with Financial Institutions

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

	Bank Balance
Insured (FDIC)	\$ 3,183,421
Collateralized:	
Collateral held by the pledging financial institution's trust department or agent in the County's name	198,287,337
Total Deposits	<u>\$ 201,470,758</u>

The above total deposits do not include cash on hand of \$17,733.

NOTE 3: Legal or Contractual Provisions for Deposits and Investments

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

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

NOTE 4: Accounts Receivable

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

Description	General Fund	Road Fund	Other Funds in the Aggregate
State aid	\$ 9,232		\$ 287,495
Federal aid	38,696		403,897
Property taxes	1,018,438	\$ 224,411	56,760
Fines, forfeitures, and costs	79,933		63,104
Interest	804,712	2,846,604	14,505
Officers' fees	170,037		181,078
Franchise fees	46,784		
911 fees			54,744
Sanitation fees			628,149
Jail fees	878,180		42,179
Health insurance	550		
Treasurer's commission	595,947		576,517
Collector's commission	3,114,810		2,351,780
Taxes apportioned - Assessor's salary and expense	419,523		
Other	448,143	661	4,226
Treasurer's commission charged	1,133,348	395,541	256,029
Totals	<u>\$ 8,758,333</u>	<u>\$ 3,467,217</u>	<u>\$ 4,920,463</u>

NOTE 5: Accounts Payable

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

Description	General Fund	Road Fund	Other Funds in the Aggregate
Vendor payables	<u>\$ 2,025,712</u>	<u>\$ 285,077</u>	<u>\$ 817,143</u>

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

NOTE 6: Details of Fund Balance Classifications

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

Description	General Fund	Road Fund	Other Funds in the Aggregate
Fund Balances:			
Restricted for:			
General government	\$ 870,543		\$ 16,555,335
Law enforcement			4,154,171
Highways and streets		\$ 62,807,993	
Public safety			6,612,235
Sanitation			4,033,648
Recreation and culture			115,831
Social services			5,848
Total Restricted	<u>870,543</u>	<u>62,807,993</u>	<u>31,477,068</u>
Assigned to:			
General government	<u>11,532,046</u>		
Unassigned	<u>58,613,562</u>		<u>(141,748)</u>
Totals	<u>\$ 71,016,151</u>	<u>\$ 62,807,993</u>	<u>\$ 31,335,320</u>

NOTE 7: Deficit Fund Balances

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

	December 31, 2024
Other Funds in the Aggregate:	
Special Revenue Funds:	
Crisis Stabilization Unit	\$ (3,576)
District Court Driving While Intoxicated (DWI) Court Training	(4,697)
Title II Grant Vision Leadership Program	(173)
Opioid Abuse Site Based Program	(2,211)
Court Accountability Grant	(803)
Junior Deputy Grant	(81,465)
Adult Drug Court Grant	(13,453)
Pathway Home 3 Grant	(21,744)
Pulaski County Sheriff Office Comprehensive Opioid, Stimulant, & Substance Abuse Program (COSSAP) Grant	(11,914)
Administrative Office of the Courts Veterans Treatment Court Grant	<u>(1,712)</u>
Total	<u>\$ (141,748)</u>

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

NOTE 8: Legal Debt Limit

A. Property Tax Secured Bonded Debt

The County is subject to a constitutional limitation for bonded indebtedness equal to 10% of the total assessed value for tax purposes of real and personal property as determined by the last tax assessment. At December 31, 2024, the legal debt limit for bonded debt was \$927,436,666. There were no property tax secured bond issues.

B. Short-term Financing Obligations

The County is subject to a constitutional limitation for short-term financing obligations equal to 2.5% of the assessed value of taxable property within the County as determined by the last tax assessment. At December 31, 2024, the legal debt limit for short-term financing obligations was \$245,100,165. There were no short-term financing obligations.

NOTE 9: Commitments

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

	December 31, 2024
Long-term liabilities	\$ 4,965,799
Lease	94,108
Subscription-Based Information Technology Arrangements	3,673,756
Construction contracts	8,034,760
Total Commitments	\$ 16,768,423

Long-term Liabilities

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

	December 31, 2024
Compensated absences consisting of accrued vacation adjusted to current salary cost	\$ 4,965,799

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	\$ 4,456,905
Ending balance compensated absences	4,965,799
Net increase (decrease)	\$ 508,894

Post Employment Benefits Other Than Pensions

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

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

NOTE 9: Commitments (Continued)

Lease

The County entered into a lease agreement for computer equipment on September 1, 2023. Terms of the lease are annual rental payments of \$31,369 for five years. At the end of the lease term, the County may purchase the computer equipment for the fair market value. The County is obligated for the following amounts for the next three years:

<u>Year</u>	<u>December 31, 2024</u>
2025	\$ 31,369
2026	31,369
2027	31,369
Total	<u>\$ 94,108</u>

Lease expense for 2024, was \$522,090.

Subscription-Based Information Technology Arrangements (SBITA)

The County entered into a Subscription-Based Information Technology Arrangement (SBITA) for a prosecutor office case management software system on August 1, 2023. Terms of the SBITA are a one-time cost of \$509,400 and yearly subscription payments of \$125,000 for three years with the option for a three-year renewal.

The County entered into a Subscription-Based Information Technology Arrangement (SBITA) for a public safety software system on October 17, 2023. Terms of the SBITA are a one-time cost of \$2,239,228 and yearly subscription payments of \$483,069 (which is waived for 24 months following the effective date) for three years with the option for a three-year renewal.

The County is obligated for the following amounts for the next five years:

<u>Year</u>	<u>December 31, 2024</u>
2025	\$ 1,724,549
2026	608,069
2027	608,069
2028	608,069
2029	125,000
Total	<u>\$ 3,673,756</u>

Subscription expense for 2024, was \$444,800.

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

NOTE 9: Commitments (Continued)

Construction Contracts

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

Project Name	Completed or Estimated Completion Date	Contract Balance December 31, 2024
Southw est Trail	December 31, 2025	\$ 775,160
Southeast Trail	December 31, 2025	19,726
Fouche Dam Pike Extension	March 7, 2025	113,117
Trex Rail Access East Port	September 30, 2025	1,527,916
Southw est Trail Hilario Springs to Baseline	December 31, 2025	4,854
Pulaski County Trails	May 14, 2026	169,162
Providence Park Harmony Hall	August 22, 2025	3,257,060
Southw est Trail Pulaski County Line to Hilario Springs	July 1, 2025	1,329,493
Providence Park Kitchen, Bath, Laundry Structure	October 5, 2025	838,272
Total Construction Contracts		<u>\$ 8,034,760</u>

NOTE 10: Interfund Transfers

The General Fund transferred \$1,217,127 to Other Funds in the Aggregate to supplement expenditures. The Other Funds in the Aggregate transferred \$754,013 to the General Fund to close out grant funds.

NOTE 11: Joint Ventures

Central Arkansas Library System

The Cities of Little Rock, Jacksonville, Maumelle, and Sherwood and Pulaski and Perry Counties entered into an agreement dated January 28, 1998, in accordance with Ark. Code Ann. § 25-20-101. The purpose of this agreement is for the constructing, operating, and maintaining a public library system for the central Arkansas area which will offer library services to the public within the communities of each of the participating entities. Funding for this agreement will be derived from the tax millage assessed by the participating entities, state formula distribution, and fines and endowment fund earnings and gifts. Pulaski County's millage rate for this purpose will be 1.6 mills. The Board of Directors shall consist of seven directors for the City of Little Rock, one each for the Cities of Jacksonville, Maumelle, and Sherwood; two directors from Pulaski County and one director representing Perry County. The County paid \$3,117,100 to Central Arkansas Library System in 2024. Separate financial statements of the Central Arkansas Library System are available at 100 Rock Street, Little Rock, Arkansas.

Rock Region Metro

The Cities of Little Rock, North Little Rock, Maumelle, and Sherwood, and Pulaski County entered into an agreement dated October 9, 2018, in accordance with Ark. Code Ann. § 14-334-101. The purpose of this agreement is to continue a public transit system within the boundaries of Pulaski County that will efficiently serve the citizens of the governmental entities that are a party to this agreement. All members of the Transit Authority will be required to make annual funding appropriations to the Transit Authority for purposes of its operation in such amounts as shall be determined annually by the Board. The Board of Directors shall consist of five directors for the City of Little Rock, three directors for the City of North Little Rock, one each for the Cities of Maumelle and Sherwood, and two directors from Pulaski County. The County paid \$1,143,853 to Rock Region Metro in 2024. Separate financial statements of Rock Region Metro are available at 901 Maple Street, North Little Rock, Arkansas.

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

NOTE 12: Interlocal Agreement

Pulaski County Regional Crisis Stabilization Unit

The Counties of Pulaski, Saline, Faulkner, Garland, Grant, Lonoke, Perry, and Jefferson and the Cities of Little Rock, North Little Rock, Sherwood, Jacksonville, and Maumelle entered into an agreement for the purpose of establishing and funding the operations of the Pulaski County Regional Crisis Stabilization Unit (PCRCSU). The Counties and Cities desire to enter into a contractual agreement whereby County and City funds are made available to Pulaski County to assist in the maintenance and operations of the PCRCSU. To help defray maintenance and operation costs of the PCRCSU the Counties and Cities agree to pay \$50 per day, up to the length of stay, for each individual they deliver for treatment. The Pulaski County Judge shall review the reimbursement amount annually and send notice of modifications by November 1 of each year. Pulaski County shall send an itemized bill to each County and City by the tenth day of each month. The PCRCSU began taking patients in September 2018. In 2024, Pulaski County received no payments from participating entities.

The County has contracted with the University of Arkansas for Medical Science (UAMS) to provide medical services to the PCRCSU. The County paid UAMS \$1,213,128 in 2024.

NOTE 13: Risk Management

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

The County participates in the Association of Arkansas Counties Program (public entity risk pools) for coverage in the following areas:

Workers' Compensation - This program provides statutory benefits for losses incurred by County officials, employees, and volunteer fire fighters while performing work for the County. Rates for counties participating in this program are revised annually based on the cost experience of the particular county or group as determined by the Workers' Compensation Commission.

Property Program – This program is a blanket policy with coverage up to \$1,100,000,000 for any one loss with a \$1,000 deductible. The County shall pay into the program each year a charge established by the Risk Management Fund Board for covered county property.

Vehicle Program

A. Liability - This program may pay all sums the County legally must pay as damages because of bodily injury, death, or property damage to which this agreement applies involving a covered county vehicle and for which the County is liable. The limit of payment by the program is \$25,000 for bodily injury per person, \$50,000 for bodily injury per accident, and \$25,000 for property damage per accident. The County shall pay into the program each year a charge established annually by the Risk Management Fund Board for covered county vehicles owned or leased by the County.

B. Physical Damage - This program covers vehicles (excluding mobile equipment) which are the property of the participating county. Property is valued at the full cost to repair or replace the property after deduction for depreciation. Loss amounts payable will be reduced by the deductible amount of \$500 per occurrence. The County agrees to pay into the program each year a service charge established annually by the Risk Management Fund Board for covered property.

General Liability Program - The program shall provide legal defense in civil rights suits against the county government of a participating county and pay judgments imposed on County officials and employees and the county government and county-formed boards and commissions. Coverage is limited to \$350,000 per case with an annual aggregate of \$500,000. The County agrees to pay into the program each year a rate established by the Risk Management Fund Board.

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

NOTE 13: Risk Management (Continued)

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

NOTE 14: Arkansas Public Employees Retirement System

Plan Description

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

Funding Policy

APERS has contributory and non-contributory plans. Contributory members are required by State law to contribute 5% of their salary. Beginning July 1, 2022, the contribution rates shall be increased in increments of .25% per fiscal year, not to exceed 7%. The contributory rate was increased to 5.75% 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 \$9,632,975.

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 \$68,868,737.

NOTE 15: Employee Self-Insured Benefit Plan

The County participates in an Employee Self-Insured Benefit Plan administered by United Healthcare. The County is required to maintain a benefit plan account which will be sufficient at all times to fund plan benefits and plan related expenses. Insurance premiums collected represent county payments for employees' health insurance, payroll deductions for employee and dependent coverage, and cobra payments received. As of December 31, 2024, the balance in this account was \$798,512 and is reflected in the financial statements as part of the General Fund's restricted fund balance.

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

Schedule 1

SPECIAL REVENUE FUNDS

	Treasurer's Automation	Collector's Automation	Circuit Court Automation	District Court Automation	Assessor's Amendment no. 79	County Recorder's Cost	Central Arkansas Library	Reappraisal Cost	Child Support Cost
ASSETS									
Cash and cash equivalents	\$ 4,138,882	\$ 3,220,972	\$ 73,513	\$ 324,769	\$ 77,842	\$ 4,394,665		\$ 1,025,723	\$ 82,259
Accounts receivable	586,762	2,388,476	877	4,484	1,973	211,329	\$ 115,831		
TOTAL ASSETS	\$ 4,725,644	\$ 5,609,448	\$ 74,390	\$ 329,253	\$ 79,815	\$ 4,605,994	\$ 115,831	\$ 1,025,723	\$ 82,259
LIABILITIES AND FUND BALANCES									
Liabilities:									
Accounts payable	\$ 21,884	\$ 9,718				\$ 16,374		\$ 22,816	
Settlements pending									
Total Liabilities	21,884	9,718				16,374		22,816	
Fund Balances:									
Restricted	4,703,760	5,599,730	\$ 74,390	\$ 329,253	\$ 79,815	4,589,620	\$ 115,831	1,002,907	\$ 82,259
Unassigned									
Total Fund Balances	4,703,760	5,599,730	74,390	329,253	79,815	4,589,620	115,831	1,002,907	82,259
TOTAL LIABILITIES AND FUND BALANCES	\$ 4,725,644	\$ 5,609,448	\$ 74,390	\$ 329,253	\$ 79,815	\$ 4,605,994	\$ 115,831	\$ 1,025,723	\$ 82,259

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

Schedule 1

	SPECIAL REVENUE FUNDS								
	Communication Facility	Drug Control	Regional Detention Act 117	Boating Safety and Enforcement	Emergency 911	District Court Probation	Child Passenger Protection	Youth Accident Prevention Program (YAPP) Court Cost	Circuit Clerk Commissioner's Fee
ASSETS									
Cash and cash equivalents	\$ 536,497	\$ 203,477	\$ 156,594	\$ 6,458	\$ 4,663,177		\$ 29,520		\$ 123,202
Accounts receivable	39,570	397	2,738	22	54,744	\$ 9,853	39	\$ 854	667
TOTAL ASSETS	<u>\$ 576,067</u>	<u>\$ 203,874</u>	<u>\$ 159,332</u>	<u>\$ 6,480</u>	<u>\$ 4,717,921</u>	<u>\$ 9,853</u>	<u>\$ 29,559</u>	<u>\$ 854</u>	<u>\$ 123,869</u>
LIABILITIES AND FUND BALANCES									
Liabilities:									
Accounts payable	\$ 10,246			\$ 2,628	\$ 254				
Settlements pending									
Total Liabilities	<u>10,246</u>			<u>2,628</u>	<u>254</u>				
Fund Balances:									
Restricted	565,821	\$ 203,874	\$ 159,332	3,852	4,717,667	\$ 9,853	\$ 29,559	\$ 854	\$ 123,869
Unassigned									
Total Fund Balances	<u>565,821</u>	<u>203,874</u>	<u>159,332</u>	<u>3,852</u>	<u>4,717,667</u>	<u>9,853</u>	<u>29,559</u>	<u>854</u>	<u>123,869</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 576,067</u>	<u>\$ 203,874</u>	<u>\$ 159,332</u>	<u>\$ 6,480</u>	<u>\$ 4,717,921</u>	<u>\$ 9,853</u>	<u>\$ 29,559</u>	<u>\$ 854</u>	<u>\$ 123,869</u>

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

Schedule 1

	SPECIAL REVENUE FUNDS								
	Assessor's Late Assessment Fee	Vending Machine Commission	Drug Seizure Federal	Regional Detention Act 1188	Public Safety Reserve	Sheriff's Internal Revenue Service Seizure	District Court Cost	Circuit Court Collection Cost	Spay Neuter
ASSETS									
Cash and cash equivalents	\$ 187,435		\$ 92,016	\$ 1,041,770	\$ 39,370	\$ 220,397		\$ 415,882	\$ 183,529
Accounts receivable	97	\$ 4,606	47	52,869		203	\$ 3,875	1,754	2,621
TOTAL ASSETS	<u>\$ 187,532</u>	<u>\$ 4,606</u>	<u>\$ 92,063</u>	<u>\$ 1,094,639</u>	<u>\$ 39,370</u>	<u>\$ 220,600</u>	<u>\$ 3,875</u>	<u>\$ 417,636</u>	<u>\$ 186,150</u>
LIABILITIES AND FUND BALANCES									
Liabilities:									
Accounts payable				\$ 4,507		\$ 10,000			\$ 4,913
Settlements pending									
Total Liabilities				<u>4,507</u>		<u>10,000</u>			<u>4,913</u>
Fund Balances:									
Restricted	\$ 187,532	\$ 4,606	\$ 92,063	1,090,132	\$ 39,370	210,600	\$ 3,875	\$ 417,636	181,237
Unassigned									
Total Fund Balances	<u>187,532</u>	<u>4,606</u>	<u>92,063</u>	<u>1,090,132</u>	<u>39,370</u>	<u>210,600</u>	<u>3,875</u>	<u>417,636</u>	<u>181,237</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 187,532</u>	<u>\$ 4,606</u>	<u>\$ 92,063</u>	<u>\$ 1,094,639</u>	<u>\$ 39,370</u>	<u>\$ 220,600</u>	<u>\$ 3,875</u>	<u>\$ 417,636</u>	<u>\$ 186,150</u>

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

Schedule 1

	SPECIAL REVENUE FUNDS								
	Crisis Stabilization Unit	Brownfields	Juvenile Detention Facilities	Court Improvement Team Grant	State Court Appointed Special Advocate (CASA) Program	District Court Driving While Intoxicated (DWI) Court Training	Homeland Security Grant Programs	Communication Facility and Equipment	Title II Grant Vision Leadership Program
ASSETS									
Cash and cash equivalents	\$ (2,698)	\$ 1,797,828	\$ 28,677	\$ 556	\$ 98,031	\$ (4,697)	\$ (70,389)	\$ 377,857	
Accounts receivable	180,000	5,530					120,886		
TOTAL ASSETS	<u>\$ 177,302</u>	<u>\$ 1,803,358</u>	<u>\$ 28,677</u>	<u>\$ 556</u>	<u>\$ 98,031</u>	<u>\$ (4,697)</u>	<u>\$ 50,497</u>	<u>\$ 377,857</u>	
LIABILITIES AND FUND BALANCES									
Liabilities:									
Accounts payable	\$ 180,878	\$ 28,216	\$ 141						\$ 173
Settlements pending									
Total Liabilities	<u>180,878</u>	<u>28,216</u>	<u>141</u>						<u>173</u>
Fund Balances:									
Restricted		1,775,142	28,536	\$ 556	\$ 98,031		\$ 50,497	\$ 377,857	
Unassigned	(3,576)					\$ (4,697)			(173)
Total Fund Balances	<u>(3,576)</u>	<u>1,775,142</u>	<u>28,536</u>	<u>556</u>	<u>98,031</u>	<u>(4,697)</u>	<u>50,497</u>	<u>377,857</u>	<u>(173)</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 177,302</u>	<u>\$ 1,803,358</u>	<u>\$ 28,677</u>	<u>\$ 556</u>	<u>\$ 98,031</u>	<u>\$ (4,697)</u>	<u>\$ 50,497</u>	<u>\$ 377,857</u>	<u>\$ 0</u>

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

Schedule 1

	SPECIAL REVENUE FUNDS								
	Opioid Abuse Site Based Program	Court Accountability Grant	8th Division Juvenile Officer Grant	10th Division Juvenile Officer Grant	Junior Deputy Grant	Edward Byrne Justice Assistant Grant	Administrative Office of the Courts DWI / Sobriety Court Grant	Juvenile Detention Center Supply Chain Assistance Grant	Pulaski County Office Supply Chain Assistance Grant
ASSETS									
Cash and cash equivalents	\$ (2,211)	\$ (803)	\$ 10,473	\$ 70,900	\$ (81,465)		\$ 2,631	\$ 4,849	\$ 15,849
Accounts receivable						\$ 122,035			
TOTAL ASSETS	<u>\$ (2,211)</u>	<u>\$ (803)</u>	<u>\$ 10,473</u>	<u>\$ 70,900</u>	<u>\$ (81,465)</u>	<u>\$ 122,035</u>	<u>\$ 2,631</u>	<u>\$ 4,849</u>	<u>\$ 15,849</u>
LIABILITIES AND FUND BALANCES									
Liabilities:									
Accounts payable								\$ 414	
Settlements pending									
Total Liabilities								<u>414</u>	
Fund Balances:									
Restricted			\$ 10,473	\$ 70,900		\$ 122,035	\$ 2,631	4,435	\$ 15,849
Unassigned	\$ (2,211)	\$ (803)			\$ (81,465)				
Total Fund Balances	<u>(2,211)</u>	<u>(803)</u>	<u>10,473</u>	<u>70,900</u>	<u>(81,465)</u>	<u>122,035</u>	<u>2,631</u>	<u>4,435</u>	<u>15,849</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ (2,211)</u>	<u>\$ (803)</u>	<u>\$ 10,473</u>	<u>\$ 70,900</u>	<u>\$ (81,465)</u>	<u>\$ 122,035</u>	<u>\$ 2,631</u>	<u>\$ 4,849</u>	<u>\$ 15,849</u>

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

Schedule 1

	SPECIAL REVENUE FUNDS								
	Adult Drug Court Grant	Pathway Home 3 Grant	American College Testing (ACT) Prep First Electric Trust	Pulaski County Sheriff Office Comprehensive Opioid, Stimulant, & Substance Abuse Program (COSSAP) Grant	Temporary Assistance for Needy Families (TANF) Grant	Administrative Office of the Courts Adult Drug Court Grant	8th Division Court Improvement Program Grant	10th Division Court Improvement Program Grant	Administrative Office of the Courts Veterans Treatment Court Grant
ASSETS									
Cash and cash equivalents	\$ (36,375)	\$ (84,385)	\$ 11	\$ (119,933)	\$ (38,119)	\$ 13,425	\$ 3,000	\$ 3,000	\$ (708)
Accounts receivable	35,513	62,641		119,933	44,854				
TOTAL ASSETS	<u>\$ (862)</u>	<u>\$ (21,744)</u>	<u>\$ 11</u>	<u>\$ 0</u>	<u>\$ 6,735</u>	<u>\$ 13,425</u>	<u>\$ 3,000</u>	<u>\$ 3,000</u>	<u>\$ (708)</u>
LIABILITIES AND FUND BALANCES									
Liabilities:									
Accounts payable	\$ 12,591			\$ 11,914	\$ 898	\$ 1,062			\$ 1,004
Settlements pending									
Total Liabilities	<u>12,591</u>			<u>11,914</u>	<u>898</u>	<u>1,062</u>			<u>1,004</u>
Fund Balances:									
Restricted			\$ 11		5,837	12,363	\$ 3,000	\$ 3,000	
Unassigned	(13,453)	\$ (21,744)		(11,914)					(1,712)
Total Fund Balances	<u>(13,453)</u>	<u>(21,744)</u>	<u>11</u>	<u>(11,914)</u>	<u>5,837</u>	<u>12,363</u>	<u>3,000</u>	<u>3,000</u>	<u>(1,712)</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ (862)</u>	<u>\$ (21,744)</u>	<u>\$ 11</u>	<u>\$ 0</u>	<u>\$ 6,735</u>	<u>\$ 13,425</u>	<u>\$ 3,000</u>	<u>\$ 3,000</u>	<u>\$ (708)</u>

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

Schedule 1

	SPECIAL REVENUE FUNDS		ENTERPRISE FUND	CUSTODIAL FUNDS					
	Department of Human Services Peer Specialist 11th Division	Pulaski County Sheriff Office Arkansas Opioid Recovery Partnership (ARORP) Opioid Response Team Grant	Sanitation	Treasurer's Accounts	Collector's Accounts	Sheriff's Accounts	County/Circuit Clerk's Accounts	District Court Accounts	Totals
ASSETS									
Cash and cash equivalents	\$ 12,600	\$ 230,370	\$ 3,765,777	\$ 28,671,620	\$ 6,314,250	\$ 470,487	\$ 14,713,263	\$ 177,487	\$ 77,579,108
Accounts receivable			744,383						4,920,463
TOTAL ASSETS	<u>\$ 12,600</u>	<u>\$ 230,370</u>	<u>\$ 4,510,160</u>	<u>\$ 28,671,620</u>	<u>\$ 6,314,250</u>	<u>\$ 470,487</u>	<u>\$ 14,713,263</u>	<u>\$ 177,487</u>	<u>\$ 82,499,571</u>
LIABILITIES AND FUND BALANCES									
Liabilities:									
Accounts payable			\$ 476,512						\$ 817,143
Settlements pending				\$ 28,671,620	\$ 6,314,250	\$ 470,487	\$ 14,713,263	\$ 177,487	50,347,108
Total Liabilities			<u>476,512</u>	<u>28,671,620</u>	<u>6,314,250</u>	<u>470,487</u>	<u>14,713,263</u>	<u>177,487</u>	<u>51,164,251</u>
Fund Balances:									
Restricted	\$ 12,600	\$ 230,370	4,033,648						31,477,068
Unassigned									(141,748)
Total Fund Balances	<u>12,600</u>	<u>230,370</u>	<u>4,033,648</u>						<u>31,335,320</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 12,600</u>	<u>\$ 230,370</u>	<u>\$ 4,510,160</u>	<u>\$ 28,671,620</u>	<u>\$ 6,314,250</u>	<u>\$ 470,487</u>	<u>\$ 14,713,263</u>	<u>\$ 177,487</u>	<u>\$ 82,499,571</u>

PULASKI COUNTY, ARKANSAS
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - OTHER FUNDS IN THE AGGREGATE -
 REGULATORY BASIS
 FOR THE YEAR ENDED DECEMBER 31, 2024

Schedule 2

	SPECIAL REVENUE FUNDS								
	Treasurer's Automation	Collector's Automation	Circuit Court Automation	District Court Automation	Assessor's Amendment no. 79	County Recorder's Cost	Central Arkansas Library	Reappraisal Cost	Child Support Cost
REVENUES									
State aid					\$ 123,862		\$ 295,578	\$ 1,242,770	
Federal aid									
Property taxes							2,828,443		
Fines, forfeitures, and costs									
Interest	\$ 113,084	\$ 95,924	\$ 14,151	\$ 54,743		\$ 198,367	11,480		
Officers' fees						2,118,323			
911 fees									
Sanitation fees									
Jail fees									
Treasurer's commission	576,517								
Collector's commission		2,351,780							
Other	293					2,059			
TOTAL REVENUES	689,894	2,447,704	14,151	54,743	123,862	2,318,749	3,135,501	1,242,770	
Less: Treasurer's commission	2,615	9,368	9	30	504	9,357	12,444		
NET REVENUES	687,279	2,438,336	14,142	54,713	123,358	2,309,392	3,123,057	1,242,770	
EXPENDITURES									
Current:									
General government	98,033	1,829,404			1,000,000	2,230,634		366,703	
Law enforcement			29,317			693,533			
Public safety									
Sanitation									
Health									
Social services									
TOTAL EXPENDITURES	98,033	1,829,404	29,317		1,000,000	2,924,167		366,703	
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	589,246	608,932	(15,175)	54,713	(876,642)	(614,775)	3,123,057	876,067	
OTHER FINANCING SOURCES (USES)									
Transfers in									
Transfers out									
Property taxes remitted to Central Arkansas Library System							(3,117,100)		
TOTAL OTHER FINANCING SOURCES (USES)							(3,117,100)		
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	589,246	608,932	(15,175)	54,713	(876,642)	(614,775)	5,957	876,067	
FUND BALANCES - JANUARY 1	4,114,514	4,990,798	89,565	274,540	956,457	5,204,395	109,874	126,840	\$ 82,259
FUND BALANCES - DECEMBER 31	\$ 4,703,760	\$ 5,599,730	\$ 74,390	\$ 329,253	\$ 79,815	\$ 4,589,620	\$ 115,831	\$ 1,002,907	\$ 82,259

PULASKI COUNTY, ARKANSAS
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - OTHER FUNDS IN THE AGGREGATE -
 REGULATORY BASIS
 FOR THE YEAR ENDED DECEMBER 31, 2024

Schedule 2

	SPECIAL REVENUE FUNDS								
	Communication Facility	Drug Control	Regional Detention Act 117	Boating Safety and Enforcement	Emergency 911	District Court Probation	Child Passenger Protection	Youth Accident Prevention Program (YAPP) Court Cost	Circuit Clerk Commissioner's Fee
REVENUES									
State aid				\$ 17,132					
Federal aid									
Property taxes									
Fines, forfeitures, and costs		\$ 18,618					\$ 1,610	\$ 10,186	
Interest	\$ 42,903	6,281							
Officers' fees						\$ 101,661			\$ 24,103
911 fees					\$ 1,331,913				
Sanitation fees									
Jail fees	746,000		\$ 34,977						
Treasurer's commission									
Collector's commission									
Other									
TOTAL REVENUES	788,903	24,899	34,977	17,132	1,331,913	101,661	1,610	10,186	24,103
Less: Treasurer's commission		101	33	6		402		39	121
NET REVENUES	788,903	24,798	34,944	17,126	1,331,913	101,259	1,610	10,147	23,982
EXPENDITURES									
Current:									
General government									
Law enforcement	1,618,152		78,717	33,657		97,970		9,422	
Public safety					722,589				
Sanitation									
Health									
Social services									
TOTAL EXPENDITURES	1,618,152		78,717	33,657	722,589	97,970		9,422	
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(829,249)	24,798	(43,773)	(16,531)	609,324	3,289	1,610	725	23,982
OTHER FINANCING SOURCES (USES)									
Transfers in					687,706				
Transfers out									
Property taxes remitted to Central Arkansas Library System									
TOTAL OTHER FINANCING SOURCES (USES)					687,706				
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	(829,249)	24,798	(43,773)	(16,531)	1,297,030	3,289	1,610	725	23,982
FUND BALANCES - JANUARY 1	1,395,070	179,076	203,105	20,383	3,420,637	6,564	27,949	129	99,887
FUND BALANCES - DECEMBER 31	\$ 565,821	\$ 203,874	\$ 159,332	\$ 3,852	\$ 4,717,667	\$ 9,853	\$ 29,559	\$ 854	\$ 123,869

PULASKI COUNTY, ARKANSAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - OTHER FUNDS IN THE AGGREGATE -
REGULATORY BASIS
FOR THE YEAR ENDED DECEMBER 31, 2024

Schedule 2

	SPECIAL REVENUE FUNDS								
	Assessor's Late Assessment Fee	Vending Machine Commission	Drug Seizure Federal	Regional Detention Act 1188	Public Safety Reserve	Sheriff's Internal Revenue Service Seizure	District Court Cost	Circuit Court Collection Cost	Spay Neuter
REVENUES									
State aid									
Federal aid									
Property taxes	\$ 27,892			\$ 662,011			\$ 33,485	\$ 30,118	\$ 72,309
Fines, forfeitures, and costs									
Interest	57		\$ 2,940		\$ 1,257	\$ 12,744			271
Officers' fees									
911 fees									
Sanitation fees									
Jail fees									
Treasurer's commission									
Collector's commission									
Other		\$ 28,051							4,880
TOTAL REVENUES	27,949	28,051	2,940	662,011	1,257	12,744	33,485	30,118	77,460
Less: Treasurer's commission	10	97	11	200		52	124	19	306
NET REVENUES	27,939	27,954	2,929	661,811	1,257	12,692	33,361	30,099	77,154
EXPENDITURES									
Current:									
General government		23,763							154,286
Law enforcement				764,681		74,900	30,369		
Public safety									
Sanitation									
Health									
Social services									
TOTAL EXPENDITURES		23,763		764,681		74,900	30,369		154,286
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	27,939	4,191	2,929	(102,870)	1,257	(62,208)	2,992	30,099	(77,132)
OTHER FINANCING SOURCES (USES)									
Transfers in									
Transfers out									
Property taxes remitted to Central Arkansas Library System									
TOTAL OTHER FINANCING SOURCES (USES)									
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	27,939	4,191	2,929	(102,870)	1,257	(62,208)	2,992	30,099	(77,132)
FUND BALANCES - JANUARY 1	159,593	415	89,134	1,193,002	38,113	272,808	883	387,537	258,369
FUND BALANCES - DECEMBER 31	\$ 187,532	\$ 4,606	\$ 92,063	\$ 1,090,132	\$ 39,370	\$ 210,600	\$ 3,875	\$ 417,636	\$ 181,237

PULASKI COUNTY, ARKANSAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - OTHER FUNDS IN THE AGGREGATE -
REGULATORY BASIS
FOR THE YEAR ENDED DECEMBER 31, 2024

Schedule 2

	SPECIAL REVENUE FUNDS								
	Crisis Stabilization Unit	Section 8 Housing	Housing Family Self Sufficiency (FSS) Escrow	Brownfields	Juvenile Detention Facilities	Court Improvement Team Grant	State Court Appointed Special Advocate (CASA) Program	District Court Driving While Intoxicated (DWI) Court Training	Youth Services Fleet Maintenance
REVENUES									
State aid	\$ 1,184,696				\$ 31,167		\$ 161,507	\$ 6,034	
Federal aid		\$ 1,097		\$ 110,904					
Property taxes									
Fines, forfeitures, and costs									
Interest		3,530	\$ 510	50,216					
Officers' fees									
911 fees									
Sanitation fees									
Jail fees									
Treasurer's commission									
Collector's commission									
Other				228,338				895	
TOTAL REVENUES	1,184,696	4,627	510	389,458	31,167		161,507	6,929	
Less: Treasurer's commission									
NET REVENUES	1,184,696	4,627	510	389,458	31,167		161,507	6,929	
EXPENDITURES									
Current:									
General government									
Law enforcement					24,271		127,279	6,935	
Public safety				739,417					
Sanitation									
Health	1,208,133								
Social services		774,040							
TOTAL EXPENDITURES	1,208,133	774,040		739,417	24,271		127,279	6,935	
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(23,437)	(769,413)	510	(349,959)	6,896		34,228	(6)	
OTHER FINANCING SOURCES (USES)									
Transfers in		240,897							
Transfers out		(83,219)	(22,047)						\$ (1,249)
Property taxes remitted to Central Arkansas Library System									
TOTAL OTHER FINANCING SOURCES (USES)		157,678	(22,047)						(1,249)
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	(23,437)	(611,735)	(21,537)	(349,959)	6,896		34,228	(6)	(1,249)
FUND BALANCES - JANUARY 1	19,861	611,735	21,537	2,125,101	21,640	\$ 556	63,803	(4,691)	1,249
FUND BALANCES - DECEMBER 31	\$ (3,576)	\$ 0	\$ 0	\$ 1,775,142	\$ 28,536	\$ 556	\$ 98,031	\$ (4,697)	\$ 0

PULASKI COUNTY, ARKANSAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - OTHER FUNDS IN THE AGGREGATE -
REGULATORY BASIS
FOR THE YEAR ENDED DECEMBER 31, 2024

Schedule 2

	SPECIAL REVENUE FUNDS								
	Homeland Security Grant Programs	Emergency Management 911 Public Safety Answering Point (PSAP) 2014	Family Self Sufficiency Grants	Emergency Solutions Grant	Home Investment Partnerships Program	Communication Facility and Equipment	Title II Grant Vision Leadership Program	Housing Opportunities for Person with AIDS (HOPWA)	Homeless Management Information Systems
REVENUES									
State aid									
Federal aid	\$ 551,389		\$ 6,183						\$ 43,086
Property taxes									
Fines, forfeitures, and costs									
Interest						\$ 34			
Officers' fees						67,537			
911 fees		\$ 10,000				2,000			
Sanitation fees									
Jail fees									
Treasurer's commission									
Collector's commission									
Other								\$ 14,592	
TOTAL REVENUES	551,389	10,000	6,183			69,571		14,592	43,086
Less: Treasurer's commission									
NET REVENUES	551,389	10,000	6,183			69,571		14,592	43,086
EXPENDITURES									
Current:									
General government									
Law enforcement									
Public safety	572,643	10,000							
Sanitation									
Health									
Social services			1,829				\$ 173		
TOTAL EXPENDITURES	572,643	10,000	1,829				173		
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(21,254)		4,354			69,571	(173)	14,592	43,086
OTHER FINANCING SOURCES (USES)									
Transfers in			162,859		\$ 32,613		118	77,863	8,080
Transfers out		(1,989)		\$ (15,177)					(110,280)
Property taxes remitted to Central Arkansas Library System									
TOTAL OTHER FINANCING SOURCES (USES)		(1,989)	162,859	(15,177)	32,613		118	77,863	(102,200)
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	(21,254)	(1,989)	167,213	(15,177)	32,613	69,571	(55)	92,455	(59,114)
FUND BALANCES - JANUARY 1	71,751	1,989	(167,213)	15,177	(32,613)	308,286	(118)	(92,455)	59,114
FUND BALANCES - DECEMBER 31	\$ 50,497	\$ 0	\$ 0	\$ 0	\$ 0	\$ 377,857	\$ (173)	\$ 0	\$ 0

PULASKI COUNTY, ARKANSAS
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - OTHER FUNDS IN THE AGGREGATE -
 REGULATORY BASIS
 FOR THE YEAR ENDED DECEMBER 31, 2024

Schedule 2

	SPECIAL REVENUE FUNDS								
	Shelter Plus Consolidated Portage	Opioid Abuse Site Based Program	American Rescue Plan Act	Prison Rape Elimination Act (PREA) Targeted Implementation Planning and Support (TIPS) Grant	Court Accountability Grant	8th Division Juvenile Officer Grant	10th Division Juvenile Officer Grant	Domestic Violence Survivors Program	Junior Deputy Grant
REVENUES									
State aid									
Federal aid	\$ 454,340	\$ 98,818						\$ 41,646	
Property taxes									
Fines, forfeitures, and costs									
Interest	1,391								
Officers' fees									
911 fees									
Sanitation fees									
Jail fees									
Treasurer's commission									
Collector's commission									
Other									
TOTAL REVENUES	455,731	98,818						41,646	
Less: Treasurer's commission									
NET REVENUES	455,731	98,818						41,646	
EXPENDITURES									
Current:									
General government			\$ 4,615,102						
Law enforcement		12,368				\$ 4,581	\$ 4,151		
Public safety									
Sanitation									
Health									
Social services									
TOTAL EXPENDITURES		12,368	4,615,102			4,581	4,151		
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	455,731	86,450	(4,615,102)			(4,581)	(4,151)	41,646	
OTHER FINANCING SOURCES (USES)									
Transfers in				\$ 6,000					
Transfers out	(507,166)							(11,868)	
Property taxes remitted to Central Arkansas Library System									
TOTAL OTHER FINANCING SOURCES (USES)	(507,166)			6,000				(11,868)	
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	(51,435)	86,450	(4,615,102)	6,000		(4,581)	(4,151)	29,778	
FUND BALANCES - JANUARY 1	51,435	(88,661)	4,615,102	(6,000)	\$ (803)	15,054	75,051	(29,778)	\$ (81,465)
FUND BALANCES - DECEMBER 31	\$ 0	\$ (2,211)	\$ 0	\$ 0	\$ (803)	\$ 10,473	\$ 70,900	\$ 0	\$ (81,465)

PULASKI COUNTY, ARKANSAS
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - OTHER FUNDS IN THE AGGREGATE -
 REGULATORY BASIS
 FOR THE YEAR ENDED DECEMBER 31, 2024

Schedule 2

	SPECIAL REVENUE FUNDS								
	Edward Byrne Justice Assistant Grant	American Rescue Plan ESSER III Afterschool Grant	Champions for Oral Health Grant	Administrative Office of the Courts DWI / Sobriety Court Grant	Juvenile Detention Center Supply Chain Assistance Grant	Pulaski County Office Supply Chain Assistance Grant	Adult Drug Court Grant	Pathway Home 3 Grant	American College Testing (ACT) Prep First Electric Trust
REVENUES									
State aid								\$ 62,641	
Federal aid	\$ 122,035	\$ 114,495					\$ 208,488		
Property taxes									
Fines, forfeitures, and costs									
Interest									
Officers' fees									
911 fees									
Sanitation fees									
Jail fees									
Treasurer's commission									
Collector's commission									
Other									
TOTAL REVENUES	122,035	114,495					208,488	62,641	
Less: Treasurer's commission									
NET REVENUES	122,035	114,495					208,488	62,641	
EXPENDITURES									
Current:									
General government									
Law enforcement	27,496				\$ 6,664		215,815	62,624	
Public safety									
Sanitation									
Health									
Social services		113,343							\$ 1,489
TOTAL EXPENDITURES	27,496	113,343			6,664		215,815	62,624	1,489
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	94,539	1,152			(6,664)		(7,327)	17	(1,489)
OTHER FINANCING SOURCES (USES)									
Transfers in		991							
Transfers out			\$ (1,018)						
Property taxes remitted to Central Arkansas Library System									
TOTAL OTHER FINANCING SOURCES (USES)		991	(1,018)						
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	94,539	2,143	(1,018)		(6,664)		(7,327)	17	(1,489)
FUND BALANCES - JANUARY 1	27,496	(2,143)	1,018	\$ 2,631	11,099	\$ 15,849	(6,126)	(21,761)	1,500
FUND BALANCES - DECEMBER 31	\$ 122,035	\$ 0	\$ 0	\$ 2,631	\$ 4,435	\$ 15,849	\$ (13,453)	\$ (21,744)	\$ 11

PULASKI COUNTY, ARKANSAS
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - OTHER FUNDS IN THE AGGREGATE -
 REGULATORY BASIS
 FOR THE YEAR ENDED DECEMBER 31, 2024

Schedule 2

	SPECIAL REVENUE FUNDS						
	Pulaski County Sheriff Office Comprehensive Opioid, Stimulant, & Substance Abuse Program (COSSAP) Grant	Temporary Assistance for Needy Families (TANF) Grant	Peers Achieving Collaborative Treatment (PACT)	Administrative Office of the Courts Adult Drug Court Grant	8th Division Court Improvement Program Grant	10th Division Court Improvement Program Grant	Prosecutorial Diversion Alternative Grant
REVENUES							
State aid		\$ 298,103	\$ 39,661	\$ 29,958	\$ 3,000	\$ 3,000	\$ 10,000
Federal aid	\$ 525,526	44,854					
Property taxes							
Fines, forfeitures, and costs							
Interest							
Officers' fees							
911 fees							
Sanitation fees							
Jail fees							
Treasurer's commission							
Collector's commission							
Other							
TOTAL REVENUES	525,526	342,957	39,661	29,958	3,000	3,000	10,000
Less: Treasurer's commission							
NET REVENUES	525,526	342,957	39,661	29,958	3,000	3,000	10,000
EXPENDITURES							
Current:							
General government							
Law enforcement	414,736		39,661	17,595			\$ 1,712 10,000
Public safety							
Sanitation							
Health							
Social services		330,181					
TOTAL EXPENDITURES	414,736	330,181	39,661	17,595			1,712 10,000
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	110,790	12,776		12,363	3,000	3,000	(1,712)
OTHER FINANCING SOURCES (USES)							
Transfers in							
Transfers out							
Property taxes remitted to Central Arkansas Library System							
TOTAL OTHER FINANCING SOURCES (USES)							
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	110,790	12,776		12,363	3,000	3,000	(1,712)
FUND BALANCES - JANUARY 1	(122,704)	(6,939)					
FUND BALANCES - DECEMBER 31	\$ (11,914)	\$ 5,837	\$ 0	\$ 12,363	\$ 3,000	\$ 3,000	\$ (1,712) 0

PULASKI COUNTY, ARKANSAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - OTHER FUNDS IN THE AGGREGATE -
REGULATORY BASIS
FOR THE YEAR ENDED DECEMBER 31, 2024

Schedule 2

	SPECIAL REVENUE FUNDS		ENTERPRISE FUND	
	Department of Human Services Peer Specialist 11th Division	Pulaski County Sheriff Office Arkansas Opioid Recovery Partnership (ARORP) Opioid Response Team Grant	Sanitation	Totals
REVENUES				
State aid	\$ 50,000	\$ 246,101		\$ 3,805,210
Federal aid				2,322,861
Property taxes			\$ 227,081	3,155,725
Fines, forfeitures, and costs				824,922
Interest			627	541,616
Officers' fees				2,311,624
911 fees				1,343,913
Sanitation fees			7,016,238	7,016,238
Jail fees				780,977
Treasurer's commission				576,517
Collector's commission				2,351,780
Other				279,108
TOTAL REVENUES	50,000	246,101	7,243,946	25,310,491
Less: Treasurer's commission			29,513	65,361
NET REVENUES	50,000	246,101	7,214,433	25,245,130
EXPENDITURES				
Current:				
General government				10,317,925
Law enforcement	37,400	15,731		4,459,737
Public safety				2,044,649
Sanitation			6,868,429	6,868,429
Health				1,208,133
Social services				1,221,055
TOTAL EXPENDITURES	37,400	15,731	6,868,429	26,119,928
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	12,600	230,370	346,004	(874,798)
OTHER FINANCING SOURCES (USES)				
Transfers in				1,217,127
Transfers out				(754,013)
Property taxes remitted to Central Arkansas Library System				(3,117,100)
TOTAL OTHER FINANCING SOURCES (USES)				(2,653,986)
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	12,600	230,370	346,004	(3,528,784)
FUND BALANCES - JANUARY 1			3,687,644	34,864,104
FUND BALANCES - DECEMBER 31	\$ 12,600	\$ 230,370	\$ 4,033,648	\$ 31,335,320

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

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

<u>Fund Name</u>	<u>Fund Description</u>
Treasurer's Automation	Ark. Code Ann. § 21-6-302 established fund to receive up to 10% of treasurer's gross commissions to operate the treasurer's office and to purchase, maintain, and operate an automated accounting and record keeping system.
Collector's Automation	Ark. Code Ann. § 21-6-305 established fund to receive up to 10% of collector's gross commission to operate the collector's office and to purchase, maintain, and operate an automated record keeping system.
Circuit Court Automation	Ark. Code Ann. § 16-13-704 established fund to receive circuit court installment fees to be used for circuit court-related technology and to defray the cost of fine collection.
District Court Automation	Ark. Code Ann. § 16-13-704 established fund to receive district court installment fees to be used solely for district court-related technology.
Assessor's Amendment no. 79	Ark. Code Ann. § 26-26-310 provides that 1% of the county's share of surplus funds from the Property Tax Relief Trust Fund be allocated to county assessors for the purpose of administering Ark. Const. amend. 79.
County 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.
Central Arkansas 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.
Reappraisal Cost	Ark. Code Ann. § 26-26-1907 established fund to pay reappraisals of real property with revenue received from the State.
Child Support Cost	Ark. Code Ann. § 9-10-109 established fund to receive fees to offset administrative costs in the clerk's office.
Communication Facility	Ark. Code Ann. 12-41-105 established fund to receive 50% of the commissions on prisoner telephone services to be used for maintenance and operation of the county jail.
Drug Control	Ark. Code Ann. § 5-64-505 established fund to receive asset forfeitures resulting from drug offense cases due to arresting agency.
Regional Detention Act 117	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.

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

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

<u>Fund Name</u>	<u>Fund Description</u>
Emergency 911	Ark. Code Ann. § 12-10-318 established fund to receive fees collected by commercial mobile radio service providers for 911 emergency services.
District Court Probation	Ark. Code Ann. § 5-4-322 authorized district court probation fees for probation and public service work supervision.
Child Passenger Protection	Ark. Code Ann. § 27-34-108 established fund to receive 25% of the district court fines levied for violations of the Child Passenger Protection Code to be used for promotion of public safety.
Youth Accident Prevention Program (YAPP) Court Cost	Ark. Code Ann. § 14-20-116 established fund to receive up to \$5 of every fine, penalty, and forfeiture for moving traffic offenses in district court to be used in educating students on the dangers of driving while intoxicated.
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.
Vending Machine Commission	Pulaski County Ordinance no. 00-OR-31 (May 24, 2000) established fund to receive commissions on vending machines to be used for employee recognition, training, education and tuition.
Drug Seizure Federal	Established to receive federal drug seizure cases.
Regional Detention Act 1188	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; purchase and maintenance of jail equipment; and training, salaries, and certificate pay for jailers and deputy sheriffs. Pulaski County Ordinance no. 03-OR-54 (June 27, 2003) established fund to receive \$5 fine to be used for maintenance and operation of regional facility.
Public Safety Reserve	Pulaski County Ordinance no. 07-OR-50 (September 28, 2007) established fund for designating county revenues to be appropriated for purposes of public safety.
Sheriff's Internal Revenue Service Seizure	Established to receive federal drug seizure cases.
District 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.
Circuit Court Collection Cost	Ark. Code Ann. § 16-13-704 established fund to receive \$5 per month per person authorized to pay a fine on an installment basis to be used to defray the cost of fine collection.

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

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

<u>Fund Name</u>	<u>Fund Description</u>
Spay Neuter	Pulaski County Ordinance no. 17-OR-50 (December 21, 2017) established fund for designating county volunteer tax revenues to be appropriated for purposes of law enforcement.
Crisis Stabilization Unit	Pulaski County Ordinance no. 17-OR-37 (August 22, 2017) and 18-OR-07 (February 27, 2018) established fund for designating County revenues to be appropriated for purposes related to treating people experiencing a mental health crisis.
Section 8 Housing	Established to account for grant funds to aid low income families in obtaining decent, safe, and sanitary rental housing.
Housing Family Self Sufficiency (FSS) Escrow	Established to account for Housing Family Self Sufficiency (FSS) Escrow.
Brownfields	Established to account for Brownfields federal clean up grants.
Juvenile Detention Facilities	Established to account for grant funds to secure counseling services for youth while housed at juvenile detention facilities.
Court Improvement Team Grant	Established to account for federal grant funds to provide materials and training to improve court efficiency and quality of legal representation and to increase training for court personnel.
State Court Appointed Special Advocate (CASA) Program	Established to account for grant funds used to recruit, train, and motivate CASA volunteers and staff.
District Court Driving While Intoxicated (DWI) Court Training	Established to account for DWI Court Grant.
Youth Services Fleet Maintenance	Established to account for fleet services in the Youth Services Department.
Homeland Security Grant Programs	Established to account for grant funds to be used to build capabilities to prevent, deter, respond to, and recover from incidents of terrorism at state and local levels.
Emergency Management 911 Public Safety Answering Point (PSAP) 2014	Established to account for funds to be used to help fund six primary public safety answering points in Pulaski County.
Family Self Sufficiency Grants	Established to account for grant funds to promote the development of local strategies to coordinate the use of assistance under the Housing Choice Voucher and Public Housing programs to promote self-sufficiency.
Emergency Solutions Grant	Established to account for grant funds to assist in the care of homeless individuals and families.
Home Investment Partnerships Program	Established to account for grant funds to expand the supply of affordable housing for low and very low income Americans.

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

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

<u>Fund Name</u>	<u>Fund Description</u>
Communication Facility and Equipment	Ark. Code Ann. §§ 21-6-307, 12-41-105 established fund to receive 25% of sheriff's fees collected, phone commission funds, and profits earned from prisoner commissary services to be used to train operations staff; operate, equip, repair, or replace existing communication equipment; purchase additional communications equipment; otherwise improve a communications facility or system for the sheriff's department; or purchase vehicles, weapons, or other equipment for the sheriff's department.
Title II Grant Vision Leadership Program	Established to account for grants to identify young women with extraordinary potential and empower them as leaders.
Housing Opportunities for Person with AIDS (HOPWA)	Established to account for grants to expand the supply of affordable housing for persons with AIDS.
Homeless Management Information Systems	Established to account for grant funds for information system required to track homeless data for Continuum of Care Program.
Shelter Plus Consolidated Portage	Established to account for grants to be used to provide rental assistance for permanent housing for homeless persons with disabilities.
Opioid Abuse Site Based Program	Established to account for the Comprehensive Opioid Abuse Site-based Program Grant to support first responders and provide for the needs of crime victims.
American Rescue Plan Act	Established to receive and disburse Coronavirus State and Local Fiscal Recovery Funds (SLFR), a part of the American Rescue Plan Act (ARPA) of 2021, to support response to and recovery from the COVID-19 public health emergency.
Prison Rape Elimination Act (PREA) Targeted Implementation Planning and Support (TIPS) Grant	Established to account for grants to be used for the implementation of the Prison Rape Elimination Act to ensure sexual safety in their facilities.
Court Accountability Grant	Established to account for grants to be used to support Drug Court personnel and the Pulaski County Adult Drug Court program.
8th Division Juvenile Officer Grant	Established to account for grants to be used to train and support Pulaski County Juvenile Court Probation and intake Department.
10th Division Juvenile Officer Grant	Established to account for grants to be used to training and support Pulaski County Juvenile Court Probation and Intake Department.
Domestic Violence Survivors Program	Established to account for grants to be used to assist domestic violence survivors with housing and supportive services for the implementation of the Domestic Violence Survivors Program.
Junior Deputy Grant	Established to account for grants to be used for juvenile justice and delinquency prevention efforts for the Junior Deputy Program.
Edward Byrne Justice Assistant Grant	Established to account for grants for Edward Byrne Justice Assistance Grant.

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

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

<u>Fund Name</u>	<u>Fund Description</u>
American Rescue Plan ESSER III Afterschool Grant	Established to account for American Rescue Plan ESSER III Grant to support student learning and social emotional development in afterschool and out-of-school programs in elementary schools.
Champions for Oral Health Grant	Established to account for grants to provide oral health education and preventative resources for oral health care.
Administrative Office of the Courts DWI / Sobriety Court Grant	Established to account for the Pulaski County DWI / Sobriety Court Program to provide treatment materials and incentives for program participants.
Juvenile Detention Center Supply Chain Assistance Grant	Established to account for funding to support the purchase of unprocessed or minimally processed domestic foods for use in the Pulaski County Juvenile Detention Center.
Pulaski County Office Supply Chain Assistance Grant	Established to account for funding to support the purchase of unprocessed or minimally processed domestic foods for use in the Pulaski County Detention Facility.
Adult Drug Court Grant	Established to account for grants for the Adult Drug Court Program for substance abuse treatment and consistent supervision to help participants maintain a drug / alcohol free lifestyle.
Pathway Home 3 Grant	Established to account for funding to provide job readiness training to males through the Future Fit Program, focusing on industries that are accessible and accepting of individuals with a criminal background.
American College Testing (ACT) Prep First Electric Trust	Established to account for funding to support the purchase of ACT prep books, calculators, prep sessions, and certified instructors for Pulaski County high school students.
Pulaski County Sheriff Office Comprehensive Opioid, Stimulant, & Substance Abuse Program (COSSAP) Grant	Established to account for funding from the USDOJ Bureau of Justice Assistance (BJA) supports the Pulaski County Sheriff's Office Reentry Program by treating substance use disorder (SUD) sufferers, providing transitional and recovery housing to SUD sufferers, and embedding peers at multiple stages of the Sequential Intercept Model (SIM).
Temporary Assistance for Needy Families (TANF) Grant	Established to account for funds to support the Career Readiness and Workforce Development Program within Pulaski County and the Emerging Champions After-School Program.
Peers Achieving Collaborative Treatment (PACT)	Established to account for funds to support the Peers Achieving Collaborative Treatment (PACT) program, an effort to curb substance abuse among inmates.
Administrative Office of the Courts Adult Drug Court Grant	Established to account for funds to provide restorative services for drug court participants, including transitional and chemical-free housing, substance abuse and mental health services, peer support recovery services, childcare assistance, and educational services and programming.

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

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

<u>Fund Name</u>	<u>Fund Description</u>
8th Division Court Improvement Program Grant	Established to account for funds to support improvements in programming, data and technology, and training addressing dependency and neglect of children in the 8th division.
10th Division Court Improvement Program Grant	Established to account for funds to support improvements in programming, data and technology, and training addressing dependency and neglect of children in the 10th division.
Administrative Office of the Courts Veterans Treatment Court Grant	Established to account for funds to create and support a voluntary, fourteen to eighteen month, multi-phase intervention program for veterans involved in the criminal justice system due to underlying unmanaged substance use or mental health disorders.
Prosecutorial Diversion Alternative Grant	Established to account for funds to support alternative dispute resolution program for District, Circuit and Appellate Courts in Arkansas.
Department of Human Services Peer Specialist 11th Division	Established to account for funds to support the 11th Division Department of Human Services Peer Recovery Program.
Pulaski County Sheriff Office Arkansas Opioid Recovery Partnership (ARORP) Opioid Response Team Grant	Established to account for funds to create and support an overdose crime scene team.
Sanitation	Ark. Code Ann. § 8-6-212 authorizes counties to fund a solid waste management system for the County by assessing fees, charges, and licenses. Each fee, charge, and license shall be based on fee schedule contained in an ordinance. Pulaski County Ordinance no.09-O-59 (August 26, 2009) authorized solid waste management fees.

Treasurer's accounts consist primarily of property taxes, treasurer's commission, collector's commission, and interest 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 inmate trust money.

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

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

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

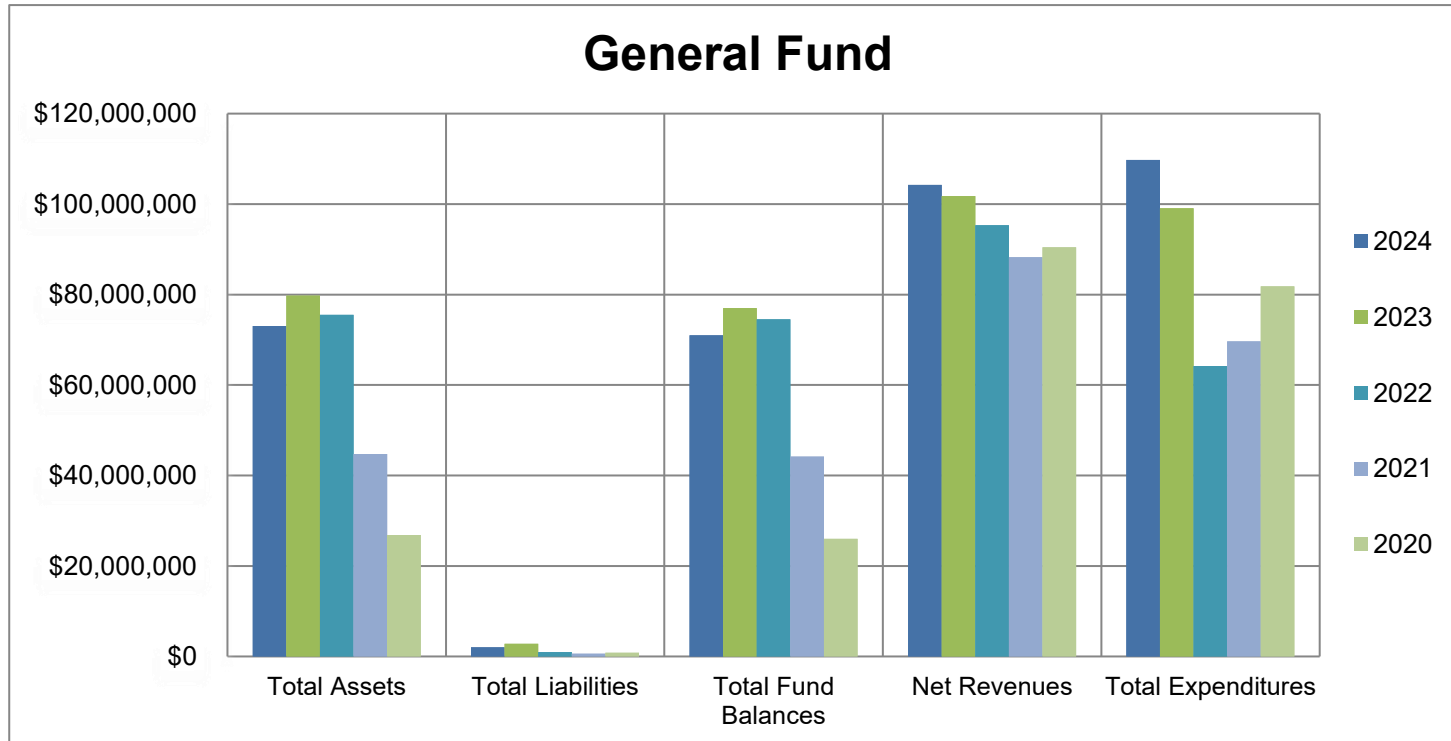
Schedule 3

	December 31, 2024
Land & Buildings	\$ 85,740,664
Equipment & Vehicles	41,059,540
Construction in Progress	<u>11,165,671</u>
Total	<u><u>\$ 137,965,875</u></u>

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

Schedule 4-1

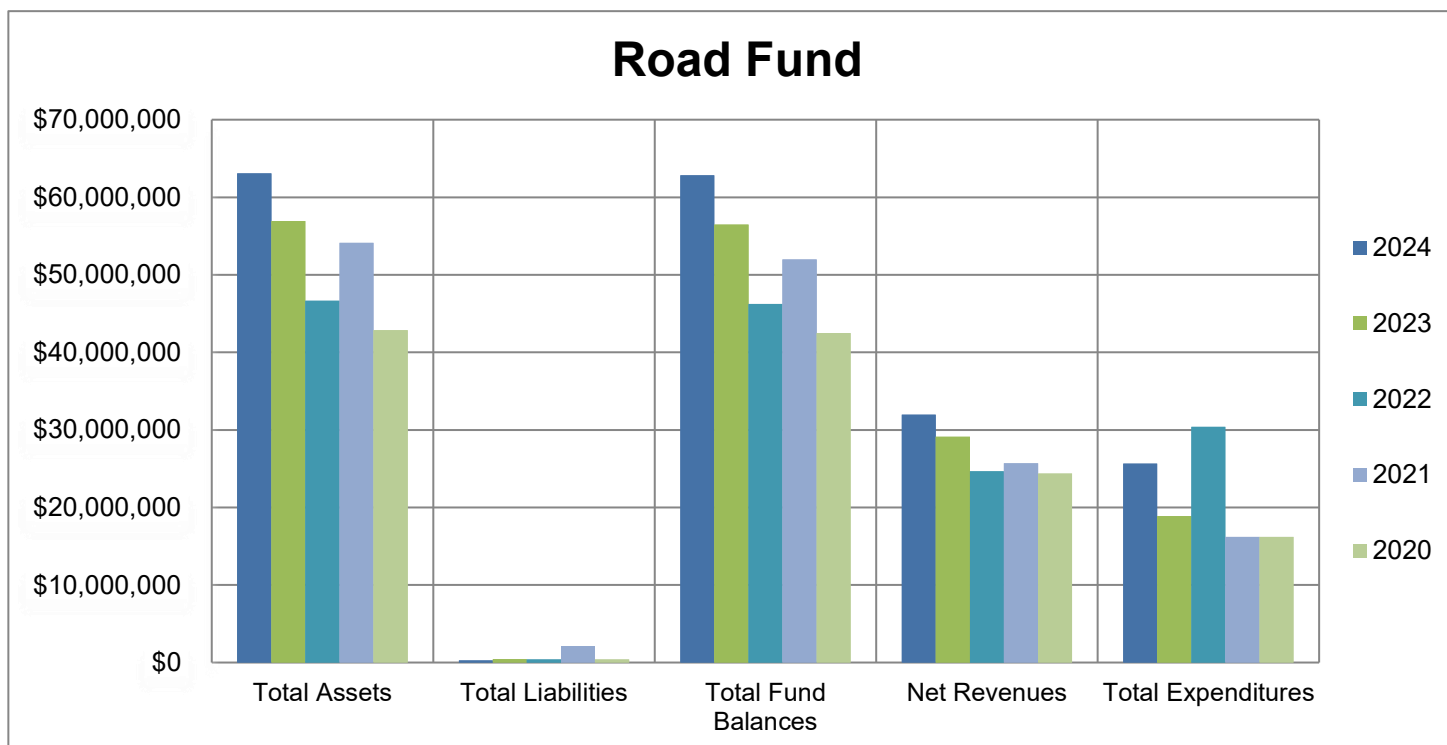
<u>General</u>	2024	2023	2022	2021	2020
Total Assets	\$ 73,041,863	\$ 79,795,909	\$ 75,509,360	\$ 44,771,646	\$ 26,827,230
Total Liabilities	2,025,712	2,769,328	970,232	617,924	832,538
Total Fund Balances	71,016,151	77,026,581	74,539,128	44,153,722	25,994,692
Net Revenues	104,220,655	101,732,127	95,316,723	88,216,587	90,477,019
Total Expenditures	109,767,971	99,084,013	64,171,208	69,663,957	81,834,295
Total Other Financing Sources/Uses	(463,114)	(160,661)	(760,109)	(393,600)	(303,073)



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

Schedule 4-2

<u>Road</u>	2024	2023	2022	2021	2020
Total Assets	\$ 63,093,070	\$ 56,906,243	\$ 46,638,854	\$ 54,102,320	\$ 42,864,838
Total Liabilities	285,077	415,801	386,859	2,108,732	389,817
Total Fund Balances	62,807,993	56,490,442	46,251,995	51,993,588	42,475,021
Net Revenues	31,981,829	29,100,668	24,644,052	25,706,233	24,376,758
Total Expenditures	25,664,278	18,862,221	30,385,645	16,187,666	16,185,049
Total Other Financing Sources/Uses					



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

Schedule 4-3

<u>Other Funds in the Aggregate</u>	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>
Total Assets	\$ 82,499,571	\$ 81,795,442	\$ 86,007,707	\$ 84,114,782	\$ 61,468,843
Total Liabilities	51,164,251	46,945,674	35,558,511	35,870,310	33,399,688
Total Fund Balances	31,335,320	34,849,768	50,449,196	48,244,472	28,069,155
Net Revenues	25,245,130	24,216,929	63,236,093	76,651,385	25,134,127
Total Expenditures	26,119,928	37,048,520	59,064,120	54,248,331	20,567,160
Total Other Financing Sources/Uses	(2,653,986)	(2,767,837)	(1,967,249)	(2,227,737)	(2,228,467)

