

Saline County, Arkansas

**Regulatory Basis Financial Statements
and Other Reports**

December 31, 2024

LEGISLATIVE JOINT AUDITING COMMITTEE



SALINE 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

Saline 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 Saline 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 Saline 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 Saline County, Arkansas, as of December 31, 2024, or the revenues, expenditures, and changes in fund balance and, where applicable, cash flows thereof for the year then ended.

Basis for Opinions

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

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

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

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

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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

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

Supplementary Information

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

Other Information

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

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated March 17, 2026, on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of the testing, and not to provide an opinion on the effectiveness of the County's internal control over financial reporting or on compliance. The report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.

ARKANSAS LEGISLATIVE AUDIT



Kevin William White, CPA, JD
Legislative Auditor

Little Rock, Arkansas
March 17, 2026
LOCO06224

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

Saline 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 Saline 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 March 17, 2026. We issued an adverse opinion because the financial statements are prepared by the County on the basis of the financial reporting provisions of Ark. Code Ann. § 10-4-412, which is a basis of accounting other than accounting principles generally accepted in the United States of America. The effects on the financial statements of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material. However, with respect to the regulatory basis of accounting described in Note 1, our opinions on the general fund, road fund, and other funds in the aggregate were unmodified.

Report on Internal Control Over Financial Reporting

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

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

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

Report on Compliance and Other Matters

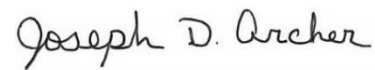
As part of obtaining reasonable assurance about whether the County's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulation, contracts, and grant agreements, noncompliance with which could have a direct and material effect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

We also reported to management of the County in a separate letter dated March 17, 2026.

Purpose of This Report

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

ARKANSAS LEGISLATIVE AUDIT



Joseph D. Archer, CPA
Deputy Legislative Auditor

Little Rock, Arkansas
March 17, 2026

Arkansas



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

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

Kevin William White, CPA, JD
Legislative Auditor

LEGISLATIVE JOINT AUDITING COMMITTEE ARKANSAS LEGISLATIVE AUDIT

MANAGEMENT LETTER

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

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

County Judge: Matt Brumley
Treasurer: Holly Payne
Sheriff: Rodney Wright
Tax Collector: Jennifer Carter
County Clerk: Doug Curtis
Circuit Clerk: Myka Bono-Sample
Assessor: Bob Ramsey
County Librarian: Leigh Espey
District Court Clerk: Leah Redmon
Airport Commission: Col. Harv Shelton (Appointed August 20, 2024)
Brandon Guillot (Term expired June 30, 2024)

No issues came to our attention that we considered necessary to report to management.

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

ARKANSAS LEGISLATIVE AUDIT

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

Joseph D. Archer, CPA
Deputy Legislative Auditor

Little Rock, Arkansas
March 17, 2026

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

Exhibit A

	General	Road	Other Funds in the Aggregate
ASSETS			
Cash and cash equivalents	\$ 13,478,904	\$ 8,308,340	\$ 47,303,638
Accounts receivable	718,853	146,552	586,038
	\$ 14,197,757	\$ 8,454,892	\$ 47,889,676
LIABILITIES AND FUND BALANCES			
Liabilities:			
Accounts payable	\$ 513,339	\$ 213,643	\$ 1,498,889
Settlements pending	263,600		5,838,540
Total Liabilities	776,939	213,643	7,337,429
Fund Balances:			
Restricted	406,772	8,241,249	37,022,091
Committed			2,960,971
Assigned			569,185
Unassigned	13,014,046		
Total Fund Balances	13,420,818	8,241,249	40,552,247
TOTAL LIABILITIES AND FUND BALANCES	\$ 14,197,757	\$ 8,454,892	\$ 47,889,676

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

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

Exhibit B

	General	Road	Other Funds in the Aggregate
REVENUES			
State aid	\$ 2,910,272	\$ 5,230,104	\$ 780,369
Federal aid	250,591	1,244,439	483,110
Property taxes	11,664,280	4,872,559	3,953,995
Sales taxes			9,531,044
Fines, forfeitures, and costs	444,054		1,026,644
Interest	610,499	550,402	2,327,154
Officers' fees	237,001		1,494,444
Natural gas severance tax		83,514	
Insurance premiums collected	419,385		
Jail fees			2,218,271
911 fees			1,836,357
Library sales			68,941
Library fines and fees			6,169
Land leases			25,560
Fuel sales			567,736
Hangar rentals			172,420
Franchise fees	72,091		
Treasurer's commission	250,056		105,821
Collector's commission	1,325,049		505,091
Taxes apportioned - Assessor's salary and expense	2,096,072		
Other	1,684,723	349,384	195,511
TOTAL REVENUES	21,964,073	12,330,402	25,298,637
Less: Treasurer's commission	86,019	67,518	62,590
NET REVENUES	21,878,054	12,262,884	25,236,047

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

Exhibit B

	General	Road	Other Funds in the Aggregate
EXPENDITURES			
Current:			
General government	\$ 7,473,333		\$ 5,631,816
Law enforcement	9,038,566		5,552,936
Highways and streets		\$ 14,556,941	
Public safety	224,184		2,484,837
Health	72,763		
Recreation and culture			4,300,066
Social services	251,243		40,224
Airport			909,170
Total Current	17,060,089	14,556,941	18,919,049
Debt Service:			
Bond principal			10,575,000
Bond interest and other charges			577,253
Financed purchase principal	790,448		180,191
Financed purchase interest	224,004		5,726
TOTAL EXPENDITURES	18,074,541	14,556,941	30,257,219
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	3,803,513	(2,294,057)	(5,021,172)
OTHER FINANCING SOURCES (USES)			
Transfers in			2,660,000
Transfers out	(2,660,000)		
TOTAL OTHER FINANCING SOURCES (USES)	(2,660,000)		2,660,000
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	1,143,513	(2,294,057)	(2,361,172)
FUND BALANCES - JANUARY 1	12,277,305	10,535,306	42,913,419
FUND BALANCES - DECEMBER 31	\$ 13,420,818	\$ 8,241,249	\$ 40,552,247

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

SALINE 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	\$ 2,677,742	\$ 2,910,272	\$ 232,530	\$ 5,077,844	\$ 5,230,104	\$ 152,260
Federal aid	246,395	250,591	4,196	1,148,810	1,244,439	95,629
Property taxes	10,765,028	11,664,280	899,252	4,463,195	4,872,559	409,364
Fines, forfeitures, and costs	431,368	444,054	12,686			
Interest	663,500	610,499	(53,001)	433,000	550,402	117,402
Officers' fees	209,400	237,001	27,601			
Gas and oil company reimbursements					83,514	83,514
Insurance premiums collected	334,474	419,385	84,911	6,025		(6,025)
Franchise fees	100,000	72,091	(27,909)			
Treasurer's commission	240,000	250,056	10,056			
Collector's commission	1,295,000	1,325,049	30,049			
Taxes apportioned - Assessor's salary and expense	1,850,000	2,096,072	246,072			
Other	1,456,363	1,684,723	228,360	854,743	349,384	(505,359)
TOTAL REVENUES	20,269,270	21,964,073	1,694,803	11,983,617	12,330,402	346,785
Less: Treasurer's commission		86,019	(86,019)		67,518	(67,518)
NET REVENUES	20,269,270	21,878,054	1,608,784	11,983,617	12,262,884	279,267
EXPENDITURES						
Current:						
General government	20,284,228	7,473,333	12,810,895			
Law enforcement	12,391,504	9,038,566	3,352,938			
Highways and streets				16,090,187	14,556,941	1,533,246
Public safety	1,313,430	224,184	1,089,246			
Sanitation	83,220		83,220			
Health	111,750	72,763	38,987			
Social services	271,698	251,243	20,455			
Total Current	34,455,830	17,060,089	17,395,741	16,090,187	14,556,941	1,533,246
Debt Service:						
Financed purchase principal		790,448	(790,448)			
Financed purchase interest		224,004	(224,004)			
TOTAL EXPENDITURES	34,455,830	18,074,541	16,381,289	16,090,187	14,556,941	1,533,246

SALINE 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	\$ (14,186,560)	\$ 3,803,513	\$ 17,990,073	\$ (4,106,570)	\$ (2,294,057)	\$ 1,812,513
OTHER FINANCING SOURCES (USES)						
Transfers in	1,384,155		(1,384,155)			
Transfers out	267,080	(2,660,000)	(2,927,080)			
TOTAL OTHER FINANCING SOURCES (USES)	1,651,235	(2,660,000)	(4,311,235)			
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	(12,535,325)	1,143,513	13,678,838	(4,106,570)	(2,294,057)	1,812,513
FUND BALANCES - JANUARY 1	18,051,716	12,277,305	(5,774,411)	7,757,162	10,535,306	2,778,144
FUND BALANCES - DECEMBER 31	\$ 5,516,392	\$ 13,420,818	\$ 7,904,427	\$ 3,650,592	\$ 8,241,249	\$ 4,590,657

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

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

NOTE 1: Summary of Significant Accounting Policies

A. Financial Reporting Entity

The County is a political subdivision of the state governed by an elected quorum court. The reporting entity includes all the funds of the County.

B. Basis of Presentation - Regulatory

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

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

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

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

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

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

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

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

Capital Projects Funds - Capital Projects Funds are used to account for and report financial resources that are restricted, committed, or assigned to expenditure for capital outlay, including the acquisition or construction of capital facilities and other capital assets (other than those financed by Enterprise Funds). See Schedules 1 and 2 for Capital Projects Funds as reported with other funds in the aggregate.

Debt Service Funds - Debt Service Funds are used to account for and report financial resources that are restricted, committed, or assigned to expenditure for principal and interest. See Schedules 1 and 2 for the Debt Service Fund 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.

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

NOTE 1: Summary of Significant Accounting Policies (Continued)

B. Basis of Presentation – Regulatory (Continued)

Other Funds in the Aggregate (Continued)

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.

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, savings, and money market accounts, and certificates of deposit.

Settlements Pending

Settlements pending are considered fines, forfeitures, costs, commissions, 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. Committed fund balance – amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the Quorum Court.
3. Assigned fund balance – amounts that are constrained by the Quorum Court's intent to be used for specific purposes but are neither restricted nor committed.

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

NOTE 1: Summary of Significant Accounting Policies (Continued)

D. Assets, Liabilities, and Fund Balances (Continued)

Fund Balance Classifications (Continued)

4. Unassigned fund balance – amounts that have not been assigned to other funds and that have not been restricted, committed, or assigned to specific purposes within the general fund. This classification may also include negative amounts in other governmental funds, if expenditures incurred for specific purposes exceeded the amounts restricted, committed, or assigned to those purposes.

E. Property Taxes

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

F. Budget Law

1. Legal Requirements

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

2. Accounting

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

G. Fund Balance Classification Policies and Procedures

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

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

NOTE 2: Cash Deposits with Financial Institutions

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

	Bank Balance
Insured (FDIC)	\$ 1,768,557
Collateralized:	
Collateral held by the pledging financial institution's trust department or agent in the County's name	65,079,090
Uninsured and uncollateralized	3,183,266
Total Deposits	\$ 70,030,913

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

NOTE 2: Cash Deposits with Financial Institutions (Continued)

Bank account balances included in Insured (FDIC) are swept daily to a number of banks in which all cash deposits in the bank are insured.

The above total deposits do not include cash on hand of \$4,891.

Custodial credit risk is the risk that in the event of a bank failure, the County's deposits may not be returned to it. The County does not have a deposit policy for custodial credit risk. As of December 31, 2024, \$3,183,266 of the County's bank balances were exposed to custodial credit risk. The balances exposed to custodial credit risk were deposited in money market funds consisting of liquid, U.S. government debt securities, which are not insured or collateralized.

NOTE 3: Legal or Contractual Provisions for Deposits and Investments

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

NOTE 4: Accounts Receivable

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

Description	General Fund	Road Fund	Other Funds in the Aggregate
Federal aid			\$ 35,287
Fines, forfeitures, and costs	\$ 19,669		62,707
Officers' fees	11,210		149,030
Insurance premiums collected	134,964		
Jail fees			157,009
911 fees			11,421
Franchise fees	33,453		
Treasurer's commission	250,056		105,821
Other	99,738	\$ 1,119	190
Treasurer's commission charged	169,763	145,433	64,573
Totals	<u>\$ 718,853</u>	<u>\$ 146,552</u>	<u>\$ 586,038</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>\$ 513,339</u>	<u>\$ 213,643</u>	<u>\$ 1,498,889</u>

SALINE 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	\$ 406,772		\$ 26,632,403
Law enforcement			2,124,538
Highways and streets		\$ 8,241,249	
Public safety			565,099
Recreation and culture			4,445,522
Airport			71,263
Debt service			3,183,266
Total Restricted	406,772	8,241,249	37,022,091
Committed for:			
General government			2,155,608
Law enforcement			361,165
Recreation and culture			18
Airport			444,180
Total Committed			2,960,971
Assigned to:			
General government			8,362
Law enforcement			560,823
Total Assigned			569,185
Unassigned	13,014,046		
Totals	\$ 13,420,818	\$ 8,241,249	\$ 40,552,247

NOTE 7: Legal Debt Limit

A. Property Tax Secured Bonded Debt

The County is subject to a constitutional limitation for bonded indebtedness equal to 10% of the total assessed value for tax purposes of real and personal property as determined by the last tax assessment. At December 31, 2024, the legal debt limit for bonded debt was \$251,179,616. 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 \$65,043,072. The amount of short-term financing obligations was \$6,578,348 leaving a legal debt margin of \$58,464,724.

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

NOTE 8: Commitments

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

	December 31, 2024
Long-term liabilities	\$ 15,060,339
Reappraisal contract	664,147
Construction contracts	9,923,414
 Total Commitments	 \$ 25,647,900

Long-term Liabilities

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

	December 31, 2024
<u>Bonds</u>	
2019 Sales and Use Tax Bonds, dated March 11, 2019, in the amount of \$43,530,000; 23 annual installments of \$625,000 to \$2,790,000 due June 1 beginning in 2020 to 2025; interest rate of 2.89% to 4%. Payments are to be made from the 2019 Sales and Use Tax Bond Fund.	\$ 7,595,000
<u>Direct Borrowings</u>	
Financed purchase agreement with First Security Bank, dated August 26, 2020, in the amount of \$6,881,403, for the purchase of energy savings improvements; due in 20 annual payments ranging from \$352,453 to \$537,796 at 2.29%, beginning June 1, 2021, with the final payment due June 1, 2040. Payments are to be made from the General Fund.	5,960,424
Financed purchase agreement with Regions Equipment Finance dated February 17, 2023, in the amount of \$1,190,000 for the purchase of patrol vehicles; due in 4 annual payments of \$327,293 at 3.93%; with the final payment due February 17, 2027. Payments are to be made from the General Fund.	617,924
Total Direct Borrowings	6,578,348
Compensated absences consisting of accrued vacation and sick leave adjusted to current salary cost	886,991
Total Long-term liabilities	\$ 15,060,339

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

The County's outstanding bonds payable of \$7,595,000 contain a provision that in an event of default, the Trustee may, and upon written request of the owners of not less than 10% in principal amount of the bonds then outstanding shall, by proper suit compel the performance of the duties of the officials of the County and officials of the State to take any action or obtain any proper relief in law or equity available under the Constitution and laws of the State.

The County's outstanding direct borrowings of \$6,578,348 contain a provision that in an event of default, outstanding amounts, at the Lender's sole option, may be declared immediately due and payable, and the Lender may exercise any rights and remedies, including the right to immediate possession of the collateral, available to it under applicable law.

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

NOTE 8: Commitments (Continued)

Change in Compensated Absences

	December 31, 2024
Beginning balance compensated absences	\$ 838,828
Ending balance compensated absences	886,991
Net increase (decrease)	\$ 48,163

Post Employment Benefits Other Than Pensions

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

Long-Term Debt Issued and Outstanding

Date of Issue	Date of Final Maturity	Rate of Interest	Amount Authorized and Issued	Debt Outstanding December 31, 2024	Maturities to December 31, 2024
<u>Bonds</u>					
3/11/19	8/1/25	2.89 to 4%	\$ 43,530,000	\$ 7,595,000	\$ 35,935,000
<u>Direct Borrowings</u>					
8/26/20	6/1/40	2.29%	6,881,403	5,960,424	920,979
2/17/23	2/17/27	3.93%	1,190,000	617,924	572,076
Total Direct Borrowings			8,071,403	6,578,348	1,493,055
Total Long-Term Debt			\$ 51,601,403	\$ 14,173,348	\$ 37,428,055

Changes in Long-Term Debt

	Balance January 01, 2024	Issued	Retired	Balance December 31, 2024
Bonds payable	\$ 18,170,000	\$ 0	\$ 10,575,000	\$ 7,595,000
<u>Direct Borrowings</u>				
Financed purchases	7,548,987	0	970,639	6,578,348
Total Long-Term Debt	\$ 25,718,987	\$ 0	\$ 11,545,639	\$ 14,173,348

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

NOTE 8: Commitments (Continued)

Debt Service Requirements to Maturity

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

Years Ending December 31,	Bonds			Direct Borrowings		
	Principal	Interest	Total	Principal	Interest	Total
2025	\$ 7,595,000	\$ 160,146	\$ 7,755,146	\$ 230,980	\$ 136,494	\$ 367,474
2026				547,079	155,488	702,567
2027				572,578	137,991	710,569
2028				271,771	119,715	391,486
2029				286,414	113,491	399,905
2030 through 2034				1,810,937	457,334	2,268,271
2035 through 2039				2,346,623	224,890	2,571,513
2040				511,966	11,724	523,690
Totals	<u>\$ 7,595,000</u>	<u>\$ 160,146</u>	<u>\$ 7,755,146</u>	<u>\$ 6,578,348</u>	<u>\$ 1,357,127</u>	<u>\$ 7,935,475</u>

County-Wide Reappraisal Contract

The County entered into a contract with Trimark Appraisals, LLC on November 10, 2022, for a county-wide reappraisal. The County is obligated for 36 monthly payments of \$55,346 for a total of \$1,992,443. Contract expense for 2024, was \$664,148.

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

Year	December 31, 2024
2025	<u>\$ 664,147</u>

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
Arkansas Wireless Information Network (AWIN) Simulcast Project	December 2025	\$ 1,166,193
Southwest Trail Right of Way Acquisition - Phase I	April 2026	1,152,600
Taxiway Safety Area Improvements Phase II	December 2024	6,800
Detention Center Expansion	October 2025	5,929,399
Old River Bridge	March 2025	<u>1,668,422</u>
Total Construction Contracts		<u>\$ 9,923,414</u>

NOTE 9: Interfund Transfers

The General Fund transferred \$2,660,000 to the Other Funds in the Aggregate to supplement operations.

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

NOTE 10: Pledged Revenues

The County pledged future 0.375% sales and use taxes to repay \$43,530,000 in bonds that were issued in 2019 to provide funding for the costs of acquiring, constructing, furnishing, equipping, and repairing job training facilities, including particularly, without limitation, a career and technical education center and any necessary land acquisition and utility, road, drainage, and lighting and parking improvement. Total principal and interest remaining on the bonds are \$7,595,000 and \$160,146, respectively, payable through August 1, 2025. For 2024, principal and interest paid were \$10,575,000 and \$573,803, respectively.

The Debt Service Fund received \$9,512,353 in sales taxes in 2024. Any sales taxes collected in excess of debt service payments on these bonds are permitted to be used for any lawful county purpose.

NOTE 11: Joint Ventures

Mid-Arkansas Regional Library

Dallas, Grant, and Hot Spring Counties entered into an agreement in January 1982 in accordance with Ark. Code Ann. § 13-2-401 to establish the Mid-Arkansas Regional Library (Regional Library). The agreement was amended in September 1989 to include Cleveland County and in July 2019 to include Saline County. The agreement states that business of the Regional Library shall be handled by the Regional Board composed of the chairman, one other member of each county board and four co-regional librarians and shall be administered by a regional director. Funds for the Regional Library consist of state aid grants, federal funds, and other available funds for the purchase of books, maintenance of bookmobiles, and the employment of drivers and clerks. Each county continues to supervise control over its income from the county's one mill tax and has control of its particular library. The County Library made no payments to or on behalf of the Regional Library in 2024. The financial statements of the Regional Library have not been audited. Financial information may be obtained at the Hot Spring County Library, 202 East Third Street, Malvern, Arkansas 72104.

Saline County Emergency Communications Center

The City of Benton and Saline County entered into an agreement dated September 29, 2020, for the purpose of establishing a combined communications network to be known as the Saline County Emergency Communication Center (Center) in order to streamline the dispatching of non-emergency and emergency calls as received over the 911 telephone system and by other means. The agreement was amended on October 17, 2022, to include the City of Bryant. This agreement established a 911 Governing Board consisting of the Saline County Judge, Mayor of the City of Benton, Mayor of the City of Bryant, Saline County Sheriff, Benton Police Chief, Bryant Police Chief, Benton Fire Chief, Bryant Fire Chief, Office of Emergency Management Director, Ambulance Service Manager, and Fire Service Coordinator. The members will serve by virtue of their term in office or employment with local government, and from time to time, select their own designee to attend business and other matters of the Board. The Board shall determine the location of the public safety answering point (PSAP), which will serve the areas of, but not limited to, the unincorporated areas of Saline County, Arkansas and the incorporated areas of Benton, Bryant, Haskell, Shannon Hills, Bauxite, Traskwood, and Alexander. The Board will review and approve an annual budget of costs in accordance with Ark. Code Ann. § 12-10-323. Any capital expenditures shall be approved by a majority of the Board before the expenditure is authorized. A communications director shall be hired by the Board to manage the system, and to establish policies and procedures and adopt necessary guidelines for efficient operation of the system. The Benton City Council, Bryant City Council, and the Saline County Quorum Court shall be responsible for financing the operation of the Center. All monies appropriated for the Center shall be paid into the 911 Emergency Fund and managed by the communications director within specific guidelines as established by the county budget process and the 911 Governing Board. All procurement for the system shall be governed by the county purchasing and procurement guidelines. The participants' share of operating expenses were as follows:

Saline County	48%
City of Benton	33%
City of Bryant	19%
Total	100%

The financial activity of the Center is included in this report in the 911 Emergency Fund, which is included in Other Funds in the Aggregate. In addition to the cost share above, the City of Benton pays payroll related expense for two Center employees.

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

NOTE 12: Risk Management

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

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

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

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

Vehicle Program

- A. Liability - This program may pay all sums the County legally must pay as damages because of bodily injury, death, or property damage to which this agreement applies involving a covered county vehicle and for which the County is liable. The limit of payment by the program is \$25,000 for bodily injury per person, \$50,000 for bodily injury per accident, and \$25,000 for property damage per accident. The County shall pay into the program each year a charge established annually by the Risk Management Fund Board for covered county vehicles owned or leased by the County.
- B. Physical Damage - This program covers vehicles (excluding mobile equipment) which are the property of the participating county. Property is valued at the full cost to repair or replace the property after deduction for depreciation. Loss amounts payable will be reduced by the deductible amount of \$500 per occurrence. The County agrees to pay into the program each year a service charge established annually by the Risk Management Fund Board for covered property.

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

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

NOTE 13: 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.

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

NOTE 13: Arkansas Public Employees Retirement System (Continued)

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 \$2,512,190.

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 \$17,960,321.

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

Schedule 1

SPECIAL REVENUE FUNDS								
	Treasurer's Automation	Collector's Automation	Circuit Court Automation	Assessor's Amendment no. 79	County Clerk's Automation	County Recorder Cost 75%	County Library	Child Support Collection
ASSETS								
Cash and cash equivalents	\$ 34,666	\$ 599,835	\$ 59,296	\$ 4,412	\$ 3,981	\$ 506,065	\$ 4,568,181	\$ 17,626
Accounts receivable	105,821		1,484	652	4,381	63,673		109
TOTAL ASSETS	\$ 140,487	\$ 599,835	\$ 60,780	\$ 5,064	\$ 8,362	\$ 569,738	\$ 4,568,181	\$ 17,735
LIABILITIES AND FUND BALANCES								
Liabilities:								
Accounts payable						\$ 517	\$ 122,659	
Settlements pending								
Total Liabilities						517	122,659	
Fund Balances:								
Restricted	\$ 140,487	\$ 599,835	\$ 60,780	\$ 5,064		569,221	4,445,522	\$ 17,735
Committed								
Assigned					\$ 8,362			
Total Fund Balances	140,487	599,835	60,780	5,064	8,362	569,221	4,445,522	17,735
TOTAL LIABILITIES AND FUND BALANCES	\$ 140,487	\$ 599,835	\$ 60,780	\$ 5,064	\$ 8,362	\$ 569,738	\$ 4,568,181	\$ 17,735

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

Schedule 1

SPECIAL REVENUE FUNDS

	Sheriff's Drug Control	Jail Maintenance	Boating Safety	911 Emergency	Public Defender	Victim/Witness	Drug Court	Juvenile Fees
ASSETS								
Cash and cash equivalents	\$ 60,995	\$ 317,200	\$ 13,240	\$ 525,000	\$ 98,717	\$ 5,894	\$ 26,631	\$ 243,834
Accounts receivable	39	179,090	175	35,759			483	1,571
TOTAL ASSETS	\$ 61,034	\$ 496,290	\$ 13,415	\$ 560,759	\$ 98,717	\$ 5,894	\$ 27,114	\$ 245,405
LIABILITIES AND FUND BALANCES								
Liabilities:								
Accounts payable		\$ 31,817		\$ 16,228	\$ 2,367	\$ 5,894	\$ 307	\$ 466
Settlements pending								
Total Liabilities		31,817		16,228	2,367	5,894	307	466
Fund Balances:								
Restricted	\$ 61,034		\$ 13,415	544,531			26,807	244,939
Committed								
Assigned		464,473			96,350			
Total Fund Balances	61,034	464,473	13,415	544,531	96,350		26,807	244,939
TOTAL LIABILITIES AND FUND BALANCES	\$ 61,034	\$ 496,290	\$ 13,415	\$ 560,759	\$ 98,717	\$ 5,894	\$ 27,114	\$ 245,405

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

Schedule 1

SPECIAL REVENUE FUNDS

	Circuit Clerk Commissioner's Fee	Assessor's Late Assessment Fee	American Rescue Plan Act	District Court Cost	Sheriff's Bail Bond 10%	County Planning Board	County Recorder Cost 25%	County Emergency
ASSETS								
Cash and cash equivalents	\$ 2,625	\$ 8,187	\$ 18,800,109	\$ 59,398	\$ 482,803	\$ 110,400	\$ 291,736	\$ 371,412
Accounts receivable	176	39		80	11,960	269	21,224	
TOTAL ASSETS	\$ 2,801	\$ 8,226	\$ 18,800,109	\$ 59,478	\$ 494,763	\$ 110,669	\$ 312,960	\$ 371,412
LIABILITIES AND FUND BALANCES								
Liabilities:								
Accounts payable	\$ 31		\$ 1,297,827		\$ 4,162	\$ 75	\$ 1,303	
Settlements pending								
Total Liabilities	31		1,297,827		4,162	75	1,303	
Fund Balances:								
Restricted	2,770	\$ 8,226	17,502,282	\$ 59,478	490,601	110,594	311,657	
Committed								\$ 371,412
Assigned								
Total Fund Balances	2,770	8,226	17,502,282	59,478	490,601	110,594	311,657	371,412
TOTAL LIABILITIES AND FUND BALANCES	\$ 2,801	\$ 8,226	\$ 18,800,109	\$ 59,478	\$ 494,763	\$ 110,669	\$ 312,960	\$ 371,412

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

Schedule 1

SPECIAL REVENUE FUNDS								
	Voluntary Tax Warning System	Animal Control	Saline County Fairgrounds	County Improvement	Sheriff's Federal Drug Control	Sheriff's Fine and Restitution Installment	Circuit Clerk's Fine and Restitution Installment	Law Enforcement Protection Services
ASSETS								
Cash and cash equivalents	\$ 14,578	\$ 29,904	\$ 18	\$ 1,730,120	\$ 33,416	\$ 160,466	\$ 6,801	\$ 329,458
Accounts receivable	488	848		54,076	28	2,717	45	955
TOTAL ASSETS	\$ 15,066	\$ 30,752	\$ 18	\$ 1,784,196	\$ 33,444	\$ 163,183	\$ 6,846	\$ 330,413
LIABILITIES AND FUND BALANCES								
Liabilities:								
Accounts payable								
Settlements pending								
Total Liabilities								
Fund Balances:								
Restricted	\$ 15,066				\$ 33,444	\$ 163,183	\$ 6,846	
Committed		\$ 30,752	\$ 18	\$ 1,784,196				\$ 330,413
Assigned								
Total Fund Balances	15,066	30,752	18	1,784,196	33,444	163,183	6,846	330,413
TOTAL LIABILITIES AND FUND BALANCES	\$ 15,066	\$ 30,752	\$ 18	\$ 1,784,196	\$ 33,444	\$ 163,183	\$ 6,846	\$ 330,413

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

Schedule 1

SPECIAL REVENUE FUNDS								
	County Airport Special Project	Benton District DWI Court Grant	Hope Court Grant	Sheriff DUI/Seatbelt Program	Arrest Grant	STOP (Services Training Officers Prosecutors)	VOCA (Victim of Crime Assistance) Program Grant	County Airport Federal Grants
ASSETS								
Cash and cash equivalents	\$ 444,180	\$ 14,431	\$ 9,677	\$ 21,591	\$ 41,694	\$ 39,201	\$ 32,037	\$ 52,657
Accounts receivable				2,383	10,948	4,883	5,958	
TOTAL ASSETS	\$ 444,180	\$ 14,431	\$ 9,677	\$ 23,974	\$ 52,642	\$ 44,084	\$ 37,995	\$ 52,657
LIABILITIES AND FUND BALANCES								
Liabilities:								
Accounts payable					\$ 2,981			
Settlements pending								
Total Liabilities					2,981			
Fund Balances:								
Restricted		\$ 14,431	\$ 9,677	\$ 23,974	49,661	\$ 44,084	\$ 37,995	\$ 52,657
Committed	\$ 444,180							
Assigned								
Total Fund Balances	444,180	14,431	9,677	23,974	49,661	44,084	37,995	52,657
TOTAL LIABILITIES AND FUND BALANCES	\$ 444,180	\$ 14,431	\$ 9,677	\$ 23,974	\$ 52,642	\$ 44,084	\$ 37,995	\$ 52,657

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

Schedule 1

	SPECIAL REVENUE FUNDS				CAPITAL PROJECTS FUNDS		DEBT SERVICE FUND	ENTERPRISE FUND
	Justice Assistance Grant (JAG)	Volunteer Fire Improvement	Communication Facility and Equipment	Adult Drug Court - Opioid Settlement	Sales and Use Tax 2019 Building Repair	Sales and Use Tax Bond 2019 Construction	2019 Sales and Use Tax Bond	County Airport
ASSETS								
Cash and cash equivalents	\$ 19,048	\$ 5,502	\$ 682,904	\$ 16,113	\$ 216,814	\$ 7,140,872	\$ 3,183,266	\$ 28,107
Accounts receivable	11,115		62,266					2,343
TOTAL ASSETS	\$ 30,163	\$ 5,502	\$ 745,170	\$ 16,113	\$ 216,814	\$ 7,140,872	\$ 3,183,266	\$ 30,450
LIABILITIES AND FUND BALANCES								
Liabilities:								
Accounts payable			\$ 411					\$ 11,844
Settlements pending								
Total Liabilities			411					11,844
Fund Balances:								
Restricted	\$ 30,163	\$ 5,502	744,759	\$ 16,113	\$ 216,814	\$ 7,140,872	\$ 3,183,266	18,606
Committed								
Assigned								
Total Fund Balances	30,163	5,502	744,759	16,113	216,814	7,140,872	3,183,266	18,606
TOTAL LIABILITIES AND FUND BALANCES	\$ 30,163	\$ 5,502	\$ 745,170	\$ 16,113	\$ 216,814	\$ 7,140,872	\$ 3,183,266	\$ 30,450

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

Schedule 1

CUSTODIAL FUNDS

	<u>Treasurer's Accounts</u>	<u>Collector's Accounts</u>	<u>Sheriff's Accounts</u>	<u>County Clerk's Accounts</u>	<u>Circuit Clerk's Accounts</u>	<u>District Court Accounts</u>	<u>Totals</u>
ASSETS							
Cash and cash equivalents	\$ 1,377,519	\$ 1,801,754	\$ 1,127,702	\$ 232,158	\$ 1,265,320	\$ 34,087	\$ 47,303,638
Accounts receivable							586,038
TOTAL ASSETS	<u>\$ 1,377,519</u>	<u>\$ 1,801,754</u>	<u>\$ 1,127,702</u>	<u>\$ 232,158</u>	<u>\$ 1,265,320</u>	<u>\$ 34,087</u>	<u>\$ 47,889,676</u>
LIABILITIES AND FUND BALANCES							
Liabilities:							
Accounts payable							\$ 1,498,889
Settlements pending	\$ 1,377,519	\$ 1,801,754	\$ 1,127,702	\$ 232,158	\$ 1,265,320	\$ 34,087	5,838,540
Total Liabilities	<u>1,377,519</u>	<u>1,801,754</u>	<u>1,127,702</u>	<u>232,158</u>	<u>1,265,320</u>	<u>34,087</u>	<u>7,337,429</u>
Fund Balances:							
Restricted							37,022,091
Committed							2,960,971
Assigned							569,185
Total Fund Balances							<u>40,552,247</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 1,377,519</u>	<u>\$ 1,801,754</u>	<u>\$ 1,127,702</u>	<u>\$ 232,158</u>	<u>\$ 1,265,320</u>	<u>\$ 34,087</u>	<u>\$ 47,889,676</u>

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

Schedule 2

	SPECIAL REVENUE FUNDS								
	Treasurer's Automation	Collector's Automation	Circuit Court Automation	Assessor's Amendment no. 79	County Clerk's Automation	County Recorder Cost 75%	County Library	Child Support Collection	Sheriff's Drug Control
REVENUES									
State aid				\$ 49,140			\$ 509,119		
Federal aid									
Property taxes							3,778,223		
Sales taxes									
Fines, forfeitures, and costs									\$ 2,951
Interest	\$ 3,065	\$ 1,159	\$ 2,040		\$ 254	\$ 19,595	197,726	\$ 665	2,321
Officers' fees			16,538		48,686	647,482		2,421	
Jail fees									
911 fees									
Library sales							68,941		
Library fines and fees							6,169		
Land leases									
Fuel sales									
Hangar rentals									
Treasurer's commission	105,821								
Collector's commission		505,091							
Other							71,868		
TOTAL REVENUES	108,886	506,250	18,578	49,140	48,940	667,077	4,632,046	3,086	5,272
Less: Treasurer's commission			103	330	328	4,290	29,866	17	20
NET REVENUES	108,886	506,250	18,475	48,810	48,612	662,787	4,602,180	3,069	5,252
EXPENDITURES									
Current:									
General government	116,990			48,885	61,466	630,891		4,800	
Law enforcement			2,636						5,295
Public safety									
Recreation and culture							4,300,066		
Social services									
Airport									
Total Current	116,990		2,636	48,885	61,466	630,891	4,300,066	4,800	5,295
Debt Service:									
Bond principal									
Bond interest and other charges									
Financed purchase principal									
Financed purchase interest									
TOTAL EXPENDITURES	116,990		2,636	48,885	61,466	630,891	4,300,066	4,800	5,295
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(8,104)	506,250	15,839	(75)	(12,854)	31,896	302,114	(1,731)	(43)
OTHER FINANCING SOURCES (USES)									
Transfers in					10,000				
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	(8,104)	506,250	15,839	(75)	(2,854)	31,896	302,114	(1,731)	(43)
FUND BALANCES - JANUARY 1	148,591	93,585	44,941	5,139	11,216	537,325	4,143,408	19,466	61,077
FUND BALANCES - DECEMBER 31	<u>\$ 140,487</u>	<u>\$ 599,835</u>	<u>\$ 60,780</u>	<u>\$ 5,064</u>	<u>\$ 8,362</u>	<u>\$ 569,221</u>	<u>\$ 4,445,522</u>	<u>\$ 17,735</u>	<u>\$ 61,034</u>

SALINE 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								
	Jail Maintenance	Boating Safety	911 Emergency	Public Defender	Victim/Witness	Drug Court	Juvenile Fees	Circuit Clerk Commissioner's Fee	Assessor's Late Assessment Fee
REVENUES									
State aid		\$ 13,163					\$ 5,000		
Federal aid									
Property taxes									\$ 2,905
Sales taxes									
Fines, forfeitures, and costs	\$ 154,288			\$ 23,586	\$ 70,621	\$ 9,235	14,547		
Interest	11,791		\$ 8,442	4,573	1,437		9,174	\$ 56	291
Officers' fees				2,605			6,796	2,588	
Jail fees	2,218,271								
911 fees			1,836,357						
Library sales									
Library fines and fees									
Land leases									
Fuel sales									
Hangar rentals									
Treasurer's commission									
Collector's commission									
Other	3,749		108,952	480					
TOTAL REVENUES	2,388,099	13,163	1,953,751	31,244	72,058	9,235	35,517	2,644	3,196
Less: Treasurer's commission	11,189	89	12,333				155	17	20
NET REVENUES	2,376,910	13,074	1,941,418	31,244	72,058	9,235	35,362	2,627	3,176
EXPENDITURES									
Current:									
General government								1,103	
Law enforcement	4,333,167			56,625	73,265	17,743	13,489		
Public safety			2,440,393						
Recreation and culture									
Social services									
Airport									
Total Current	4,333,167		2,440,393	56,625	73,265	17,743	13,489	1,103	
Debt Service:									
Bond principal									
Bond interest and other charges									
Financed purchase principal									
Financed purchase interest									
TOTAL EXPENDITURES	4,333,167		2,440,393	56,625	73,265	17,743	13,489	1,103	
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(1,956,257)	13,074	(498,975)	(25,381)	(1,207)	(8,508)	21,873	1,524	3,176
OTHER FINANCING SOURCES (USES)									
Transfers in	1,950,000		700,000						
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	(6,257)	13,074	201,025	(25,381)	(1,207)	(8,508)	21,873	1,524	3,176
FUND BALANCES - JANUARY 1	470,730	341	343,506	121,731	1,207	35,315	223,066	1,246	5,050
FUND BALANCES - DECEMBER 31	\$ 464,473	\$ 13,415	\$ 544,531	\$ 96,350	\$ 0	\$ 26,807	\$ 244,939	\$ 2,770	\$ 8,226

SALINE 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								
	American Rescue Plan Act	District Court Cost	Sheriff's Bail Bond 10%	County Planning Board	County Recorder Cost 25%	County Emergency	Voluntary Tax Warning System	Animal Control	Saline County Fairgrounds
REVENUES									
State aid									
Federal aid									
Property taxes							\$ 36,800	\$ 64,031	
Sales taxes									
Fines, forfeitures, and costs		\$ 10,934	\$ 208,820					330	
Interest	\$ 1,312,709	2,070		\$ 4,256	\$ 8,361	\$ 15,234	84	147	\$ 18
Officers' fees					215,828				
Jail fees									
911 fees									
Library sales									
Library fines and fees									
Land leases									
Fuel sales									
Hangar rentals									
Treasurer's commission									
Collector's commission									
Other		209		6,145					
TOTAL REVENUES	1,312,709	13,213	208,820	10,401	224,189	15,234	36,884	64,508	18
Less: Treasurer's commission				40	1,430		247	430	
NET REVENUES	1,312,709	13,213	208,820	10,361	222,759	15,234	36,637	64,078	18
EXPENDITURES									
Current:									
General government	3,721,999			1,781	118,262	32,500			
Law enforcement			266,363					38,286	
Public safety							44,444		
Recreation and culture									
Social services									
Airport									
Total Current	3,721,999		266,363	1,781	118,262	32,500	44,444	38,286	
Debt Service:									
Bond principal									
Bond interest and other charges									
Financed purchase principal									
Financed purchase interest									
TOTAL EXPENDITURES	3,721,999		266,363	1,781	118,262	32,500	44,444	38,286	
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(2,409,290)	13,213	(57,543)	8,580	104,497	(17,266)	(7,807)	25,792	18
OTHER FINANCING SOURCES (USES)									
Transfers in									
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	(2,409,290)	13,213	(57,543)	8,580	104,497	(17,266)	(7,807)	25,792	18
FUND BALANCES - JANUARY 1	19,911,572	46,265	548,144	102,014	207,160	388,678	22,873	4,960	
FUND BALANCES - DECEMBER 31	\$ 17,502,282	\$ 59,478	\$ 490,601	\$ 110,594	\$ 311,657	\$ 371,412	\$ 15,066	\$ 30,752	\$ 18

SALINE 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							
	County Improvement	Sheriff's Federal Drug Control	Sheriff's Fine and Restitution Installment	Circuit Clerk's Fine and Restitution Installment	Law Enforcement Protection Services	County Airport Special Project	Benton District DWI Court Grant	Hope Court Grant
REVENUES								
State aid	\$ 140,824							
Federal aid								
Property taxes					\$ 72,036			
Sales taxes								
Fines, forfeitures, and costs	529,229	\$ 2,103						
Interest	53,405	1,444	\$ 5,534	\$ 233	165	\$ 32,748		
Officers' fees	51,047		35,051	1,600				
Jail fees								
911 fees								
Library sales								
Library fines and fees								
Land leases								
Fuel sales								
Hangar rentals								
Treasurer's commission								
Collector's commission								
Other								
TOTAL REVENUES	774,505	3,547	40,585	1,833	72,201	32,748		
Less: Treasurer's commission		14			484			
NET REVENUES	774,505	3,533	40,585	1,833	71,717	32,748		
EXPENDITURES								
Current:								
General government	140,824							
Law enforcement		10,491			119,063			
Public safety								
Recreation and culture								
Social services								
Airport								
Total Current	140,824	10,491			119,063			
Debt Service:								
Bond principal								
Bond interest and other charges								
Financed purchase principal							153,396	
Financed purchase interest							1,316	
TOTAL EXPENDITURES	140,824	10,491			119,063		154,712	
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	633,681	(6,958)	40,585	1,833	(47,346)	(121,964)		
OTHER FINANCING SOURCES (USES)								
Transfers in								
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	633,681	(6,958)	40,585	1,833	(47,346)	(121,964)		
FUND BALANCES - JANUARY 1	1,150,515	40,402	122,598	5,013	377,759	566,144	\$ 14,431	\$ 9,677
FUND BALANCES - DECEMBER 31	<u>\$ 1,784,196</u>	<u>\$ 33,444</u>	<u>\$ 163,183</u>	<u>\$ 6,846</u>	<u>\$ 330,413</u>	<u>\$ 444,180</u>	<u>\$ 14,431</u>	<u>\$ 9,677</u>

SALINE 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								
	Sheriff DUI/Seatbelt Program	Arrest Grant	STOP (Services Training Officers Prosecutors)	VOCA (Victim of Crime Assistance) Program Grant	County Airport Federal Grants	Justice Assistance Grant (JAG)	Volunteer Fire Improvement	Communication Facility and Equipment	Adult Drug Court - Opioid Settlement
REVENUES									
State aid									\$ 22,563
Federal aid	\$ 40,340	\$ 136,864	\$ 74,313	\$ 41,897	\$ 178,581	\$ 11,115			
Property taxes									
Sales taxes									
Fines, forfeitures, and costs									
Interest								\$ 975	
Officers' fees								463,802	
Jail fees									
911 fees									
Library sales									
Library fines and fees									
Land leases									
Fuel sales									
Hangar rentals									
Treasurer's commission									
Collector's commission									
Other									
TOTAL REVENUES	40,340	136,864	74,313	41,897	178,581	11,115		464,777	22,563
Less: Treasurer's commission									
NET REVENUES	40,340	136,864	74,313	41,897	178,581	11,115		464,777	22,563
EXPENDITURES									
Current:									
General government									
Law enforcement	43,357	81,677	63,551	41,138		11,115		369,225	6,450
Public safety									
Recreation and culture									
Social services		40,224							
Airport					134,096				
Total Current	43,357	121,901	63,551	41,138	134,096	11,115		369,225	6,450
Debt Service:									
Bond principal									
Bond interest and other charges									
Financed purchase principal									
Financed purchase interest									
TOTAL EXPENDITURES	43,357	121,901	63,551	41,138	134,096	11,115		369,225	6,450
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(3,017)	14,963	10,762	759	44,485			95,552	16,113
OTHER FINANCING SOURCES (USES)									
Transfers in									
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	(3,017)	14,963	10,762	759	44,485			95,552	16,113
FUND BALANCES - JANUARY 1	26,991	34,698	33,322	37,236	8,172	30,163	\$ 5,502	649,207	
FUND BALANCES - DECEMBER 31	\$ 23,974	\$ 49,661	\$ 44,084	\$ 37,995	\$ 52,657	\$ 30,163	\$ 5,502	\$ 744,759	\$ 16,113

SALINE 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

	CAPITAL PROJECTS FUNDS		DEBT SERVICE FUND	ENTERPRISE FUND	Totals
	Sales and Use Tax 2019 Building Repair	Sales and Use Tax Bond 2019 Construction	2019 Sales and Use Tax Bond	County Airport	
REVENUES					
State aid				\$ 40,560	\$ 780,369
Federal aid					483,110
Property taxes					3,953,995
Sales taxes			\$ 9,512,353	18,691	9,531,044
Fines, forfeitures, and costs					1,026,644
Interest	\$ 2,081	\$ 346,502	276,743	1,856	2,327,154
Officers' fees					1,494,444
Jail fees					2,218,271
911 fees					1,836,357
Library sales					68,941
Library fines and fees					6,169
Land leases				25,560	25,560
Fuel sales				567,736	567,736
Hangar rentals				172,420	172,420
Treasurer's commission					105,821
Collector's commission					505,091
Other				4,108	195,511
TOTAL REVENUES	2,081	346,502	9,789,096	830,931	25,298,637
Less: Treasurer's commission				1,188	62,590
NET REVENUES	2,081	346,502	9,789,096	829,743	25,236,047
EXPENDITURES					
Current:					
General government		752,315			5,631,816
Law enforcement					5,552,936
Public safety					2,484,837
Recreation and culture					4,300,066
Social services					40,224
Airport				775,074	909,170
Total Current		752,315		775,074	18,919,049
Debt Service:					
Bond principal			10,575,000		10,575,000
Bond interest and other charges			577,253		577,253
Financed purchase principal				26,795	180,191
Financed purchase interest				4,410	5,726
TOTAL EXPENDITURES		752,315	11,152,253	806,279	30,257,219
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	2,081	(405,813)	(1,363,157)	23,464	(5,021,172)
OTHER FINANCING SOURCES (USES)					
Transfers in					2,660,000
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	2,081	(405,813)	(1,363,157)	23,464	(2,361,172)
FUND BALANCES - JANUARY 1	214,733	7,546,685	4,546,423	(4,858)	42,913,419
FUND BALANCES - DECEMBER 31	\$ 216,814	\$ 7,140,872	\$ 3,183,266	\$ 18,606	\$ 40,552,247

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

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

<u>Fund Name</u>	<u>Fund Description</u>
Treasurer's Automation	Ark. Code Ann. § 21-6-302 established fund to receive up to 10% of treasurer's gross commissions to operate the treasurer's office and to purchase, maintain, and operate an automated accounting and record keeping system.
Collector's Automation	Ark. Code Ann. § 21-6-305 established fund to receive up to 10% of collector's gross commission to operate the collector's office and to purchase, maintain, and operate an automated record keeping system.
Circuit Court Automation	Ark. Code Ann. § 16-13-704 established fund to receive circuit court installment fees to be used for circuit court-related technology and to defray the cost of fine collection.
Assessor's Amendment no. 79	Ark. Code Ann. § 26-26-310 provides that 1% of the county's share of surplus funds from the Property Tax Relief Trust Fund be allocated to county assessors for the purpose of administering Ark. Const. amend. 79.
County Clerk's Automation	Ark. Code Ann. § 21-6-413 established fund to receive fees collected by county clerks to be used for automated record systems and any legitimate county purpose.
County Recorder Cost 75%	Ark. Code Ann. § 21-6-306 established fund to receive fees collected by circuit clerks to be used for automated record systems and any legitimate county purpose.
County Library	Ark. Code Ann. § 13-2-404 established fund to account for library property tax millage levied by the quorum court for the support, operation, and maintenance of the public library.
Child Support Collection	Ark. Code Ann. § 9-10-109 established fund to receive fees to offset administrative costs in the clerk's office.
Sheriff's Drug Control	Ark. Code Ann. § 5-64-505 established fund to receive asset forfeitures resulting from drug offense cases due to arresting agency.
Jail Maintenance	Ark. Code Ann. § 16-17-129 allows a county to levy an additional fine, not to exceed \$20. Funds shall be used exclusively to defray the cost of incarcerating county prisoners, including construction and maintenance of the county jail.
Boating Safety	Ark. Code Ann. § 27-101-111 established fund to receive fees to be used for operating a patrol on the waterways within the county or for emergency rescue services if the county has not established a patrol.
911 Emergency	Ark. Code Ann. § 12-10-318 established fund to receive fees collected by telephone providers for 911 emergency services.

SALINE 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>
Public Defender	Ark. Code Ann. § 17-19-301 authorized a bail bond fee of \$20 to be collected, which shall be remitted to the Arkansas Public Defender Commission. Three dollars of each fee is remitted back to the county quarterly to be used to defray the operating expenses of the public defender office.
Victim/Witness	Ark. Code Ann. § 16-21-151 established fund to receive district court costs levied to be used by prosecuting attorney for operating victim/witness program.
Drug Court	Ark. Code Ann. § 16-98-304 established fund to receive program user fees set by drug court judges to be used for the benefit and administration of the drug court program.
Juvenile Fees	Ark. Code Ann. §§ 16-13-326, 9-27-367 established fund to receive juvenile fees, court costs, and fines to provide services and supplies to juveniles at the discretion of the juvenile division of circuit court.
Circuit Clerk Commissioner's Fee	Ark. Code Ann. § 21-6-412 established fund to receive fee awarded, when appointed as commissioner, for a sale of real or personal property under judicial decree. The funds are to be used to offset administrative costs associated with the performance of the commissioner's duties and for general operations expense of the office of circuit clerk.
Assessor's Late Assessment Fee	Ark. Code Ann. § 26-26-201 established fund to receive \$.50 fee on delinquent persons which shall be used by the county assessor to help pay for the expense of assessing property.
American Rescue Plan Act	Established to receive and disburse Coronavirus State and Local Fiscal Recovery Funds (SLRF), a part of the American Rescue Plan Act (ARPA) of 2021, to support response to and recovery from the COVID-19 public health emergency.
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.
Sheriff's Bail Bond 10%	Arkansas Rule of Criminal Procedure 9.2 (b)(ii) authorized the retention of 10% of a deposit made in connection with an unsecured bond in accordance with the orders of the Court.
County Planning Board	Ark. Code Ann. § 14-17-204 authorizes counties to receive and appropriate funds for Planning Board purposes.
County Recorder Cost 25%	Ark. Code Ann. § 21-6-306 established fund to receive fees collected by circuit clerks to be used for automated record systems and any legitimate county purpose.

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

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

<u>Fund Name</u>	<u>Fund Description</u>
County Emergency	Saline County Ordinance no. 1998-87 (December 15, 1998) established fund to receive portions of general fund revenues to be appropriated by 2/3 vote of the Quorum Court in case of emergency.
Voluntary Tax Warning System	Saline County Ordinance no. 2006-51 (August 24, 2006) calling for election to establish voluntary \$5 levy on real property owners to finance emergency warning system.
Animal Control	Saline County Ordinance no. 2013-03 (January 15, 2013) established fund to receive an annual voluntary tax in the amount of \$5 per property owner for the purpose of establishing animal control services in the unincorporated areas of the County.
Saline County Fairgrounds	Saline County Ordinance no. 2014-33 (August 26, 2014) established fund to account for money received from the sale of fairgrounds property.
County Improvement	Saline County Ordinance no. 2015-19 (April 21, 2015) established fund to account for funds set aside for County improvements as approved by the County Judge.
Sheriff's Federal Drug Control	Ark. Code Ann. § 5-64-505 established fund to receive asset forfeitures resulting from drug offense cases due arresting agency.
Sheriff's Fine and Restitution Installment	Saline County Ordinance no. 2017-18 (May 15, 2017) established fund to receive fines and restitution installment payment fees collected in accordance with Ark. Code Ann. §§ 16-13-704, 5-4-205.
Circuit Clerk's Fine and Restitution Installment	Saline County Ord. no. 2019-02 (January 22, 2019) established fund to account for installment payment fee in accordance with Ark. Code Ann. §§ 16-13-704, 5-4-205.
Law Enforcement Protection Services	Saline County Ord. no. 2018-34 (December 17, 2018) established fund to account for a voluntary tax in the amount of \$10 on every tax statement for real property and personal property for the purpose of financing law enforcement protection services.
County Airport Special Project	Saline County Ordinance no. 2022-11 (April 18, 2022) established fund to account for revenues, expenditures, and transfers of the Saline County Airport special revenue generated from sale of land.
Benton District DWI Court Grant	Saline County Ordinance no. 2016-04 (February 16, 2016) established fund to account for DWI Court Grant.

SALINE 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>
Hope Court Grant	Saline County Ordinance no. 2016-11 (March 21, 2016) established fund to account for the Hawaii's Opportunity Probation with Enforcement (HOPE) Court Grant to help identify probationers with a high risk for reoffending, focusing on reducing drug use, new crimes, and incarceration.
Sheriff DUI/Seatbelt Program	Established to receive federal funds to operate a DUI/Seatbelt Program.
Arrest Grant	Established to receive federal funds used to encourage arrest policies and enforcement.
STOP (Services Training Officers Prosecutors)	Established to receive federal funds for operating a Domestic and Sexual Violence Against Women Program.
VOCA (Victim of Crime Assistance) Program Grant	Established to receive federal funds to be used to provide direct services to crime victims.
County Airport Federal Grants	Saline County Ord. no. 2022-7 (February 22, 2022) established an Airport fund on the books of the County to account for revenues, expenditures, and transfers of the Saline County Airport federal grants.
Justice Assistance Grant (JAG)	Established by Saline County Ordinances no. 2020-20 (August 17, 2020) and 2022-6 (February 22, 2022) to account for Justice Assistance Grant.
Volunteer Fire Improvement	Established to receive state grant funds to be used for support of the county volunteer fire departments.
Communication Facility and Equipment	Ark. Code Ann. §§ 21-6-307, 12-41-105 established fund to receive 25% of sheriff's fees collected and phone commission funds to be used for communications equipment and repair and to train operations staff.
Adult Drug Court - Opioid Settlement	Established to account for a grant from State-Wide Opioid Settlement proceeds to be used for evidence-based, evidence-informed, or promising activities, programs, or strategies that expand the availability of treatment for individuals affected by substance use disorders.
Sales and Use Tax 2019 Building Repair	Saline County Ord. no. 2019-10 (April 15, 2019) established fund to receive excess bond proceeds to be used at a later date for building repairs and maintenance.
Sales and Use Tax Bond 2019 Construction	Saline County Ord. no. 2019-07 (March 4, 2019) authorized the issuance of sales and use tax bonds for the purpose of financing all or a portion of the cost of capital improvements for the Career Technical Education Center.

SALINE 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>
2019 Sales and Use Tax Bond	Saline County Ord. no. 2019-07 (March 4, 2019) established fund for the purpose of providing funds for the payment of principal and interest on bond issue.
County Airport	Saline County Ord. no. 2021-31 (December 20, 2021) established fund to account for operating funds of the Saline County Airport.

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

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

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

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

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

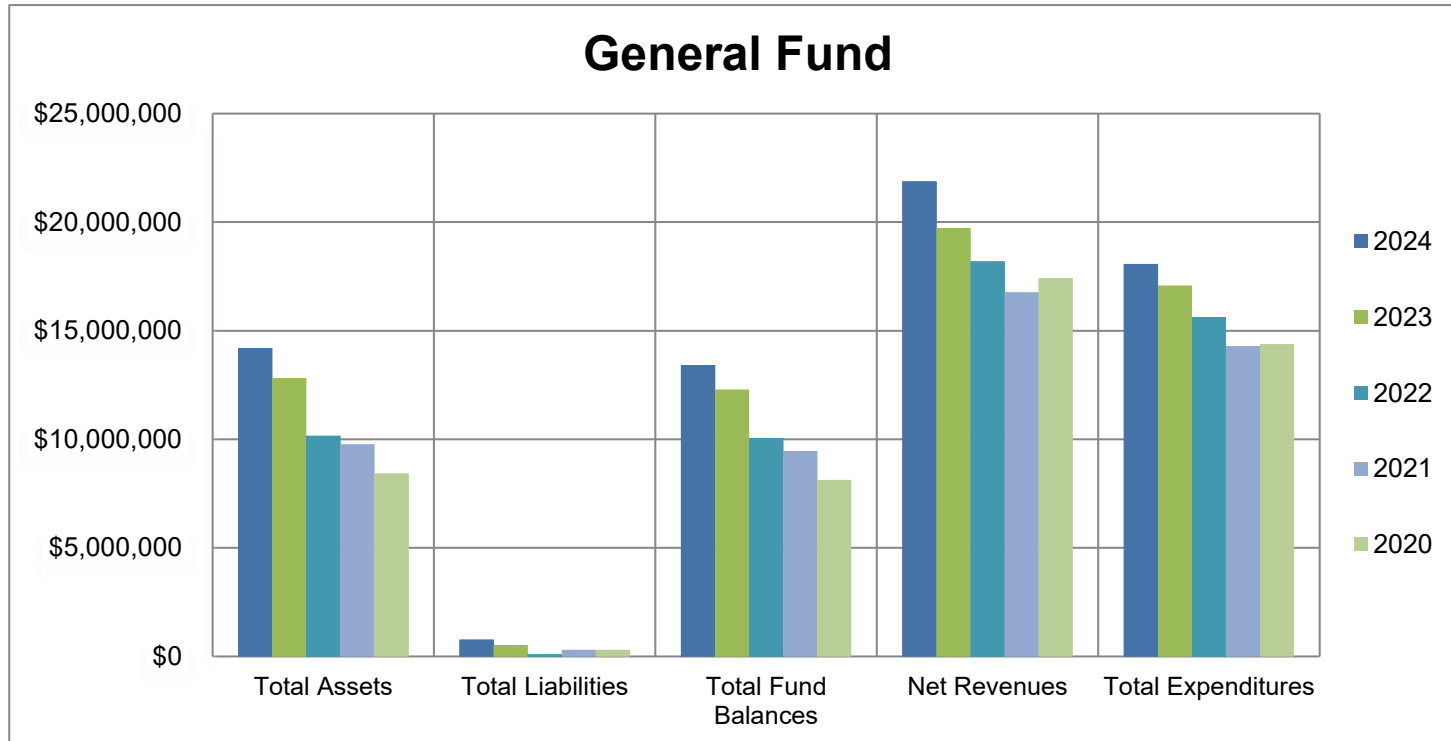
Schedule 3

	<u>December 31, 2024</u>
Land	\$ 2,107,854
Buildings	64,451,257
Equipment	18,887,088
Construction in Progress	<u>9,031,165</u>
Total	<u><u>\$ 94,477,364</u></u>

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

Schedule 4-1

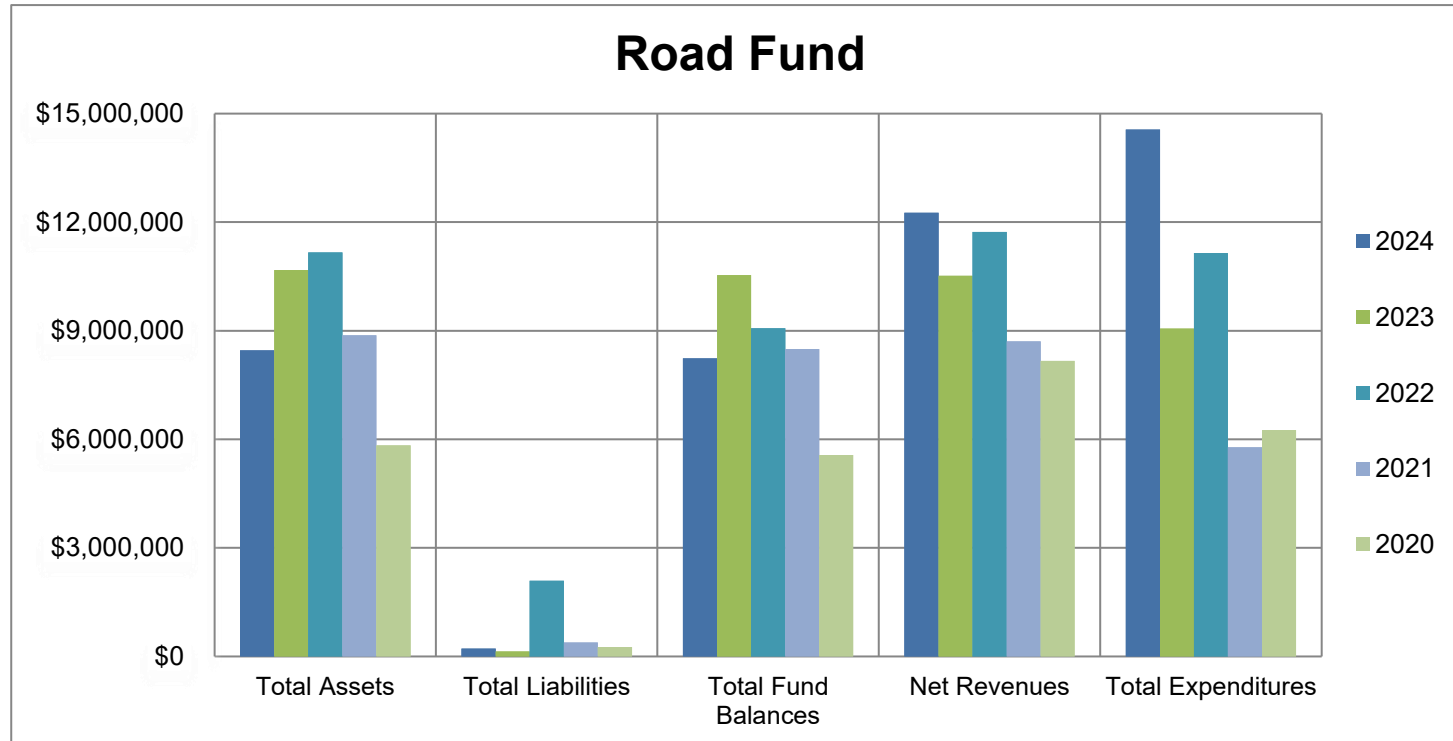
<u>General</u>	2024	2023	2022	2021	2020
Total Assets	\$ 14,197,757	\$ 12,807,611	\$ 10,157,329	\$ 9,765,549	\$ 8,422,607
Total Liabilities	776,939	530,306	97,514	305,165	300,966
Total Fund Balances	13,420,818	12,277,305	10,059,815	9,460,384	8,121,641
Net Revenues	21,878,054	19,723,759	18,191,570	16,758,338	17,412,053
Total Expenditures	18,074,541	17,075,999	15,636,782	14,291,715	14,376,018
Total Other Financing Sources/Uses	(2,660,000)	(430,270)	(2,185,044)	(1,127,880)	(1,430,492)



SALINE 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	\$ 8,454,892	\$ 10,674,746	\$ 11,167,406	\$ 8,877,436	\$ 5,836,219
Total Liabilities	213,643	139,440	2,095,991	386,341	265,660
Total Fund Balances	8,241,249	10,535,306	9,071,415	8,491,095	5,570,559
Net Revenues	12,262,884	10,519,467	11,729,221	8,703,830	8,167,999
Total Expenditures	14,556,941	9,055,576	11,148,901	5,783,294	6,255,610
Total Other Financing Sources/Uses					



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

Schedule 4-3

<u>Other Funds in the Aggregate</u>	2024	2023	2022	2021	2020
Total Assets	\$ 47,889,676	\$ 52,236,088	\$ 48,652,627	\$ 37,336,141	\$ 48,527,723
Total Liabilities	7,337,429	9,322,669	5,671,781	5,197,430	6,879,995
Total Fund Balances	40,552,247	42,913,419	42,980,846	32,138,711	41,647,728
Net Revenues	25,236,047	23,677,619	32,783,689	31,892,986	17,676,390
Total Expenditures	30,257,219	25,365,316	24,126,598	42,529,883	35,457,950
Total Other Financing Sources/Uses	2,660,000	1,620,270	2,185,044	1,127,880	8,659,781

