Union County, Arkansas

Financial and Compliance Report

December 31, 2024

LEGISLATIVE JOINT AUDITING COMMITTEE

UNION COUNTY, ARKANSAS
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Financial and Compliance Report

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

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

We have performed certain limited procedures with respect to regulatory basis financial information and compliance with certain state laws and accepted accounting practices for Union County, Arkansas, as of and for the year ended December 31, 2024, and have issued our report thereon dated May 28, 2026. These procedures were not performed for the Hudson Memorial Nursing Home. Management of the County is responsible for maintaining the financial records and complying with state laws and accepted accounting practices.

The findings contained in this section relate to the following officials who held office during 2024:

County Judge: Michael Loftin
Treasurer: Jody Cunningham
Sheriff: Ricky Roberts
Tax Collector: Karen Scott
County Clerk: Mandi Fudge
Circuit Clerk: Cheryl Cochran-Wilson (appointed November 1, 2024)
Cherry Govan (resigned October 31, 2024)
Assessor: Michelle Barksdale
District Court Clerk: Lisa Bailey

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

Noncompliance with state law and accepted accounting practices was noted in the offices of **County Judge** and **County Clerk**.

County Clerk

A review of three months of credit card transactions made by the office of the Prosecuting Attorney (PA) revealed $1,032 in snacks and other food-related items purchased for the PA office's staff, in apparent conflict with Ark. Const. art 12, § 5, as interpreted by Op. Att'y Gen. no 91-410. Additionally, due to a delay in receiving documentation from the PA's office, the County incurred late fees and interest charges of $100.

County Clerk and County Judge

Accounts payable of $2,043,900 were not recorded in the current period appropriations journal, in noncompliance with Ark. Code Ann. § 14-71-101.

Four of nine employees tested were paid a total of $12,955 more than the amount appropriated by the Quorum Court, in noncompliance with Ark. Code Ann. § 14-14-1203.

County Judge

The County sold two pieces of equipment, a 2020 Mack Granite Chassis for $100,000 and a Caterpillar D7F Dozer Crawler for $22,000, in noncompliance with Ark. Code Ann. § 14-16-105, which requires, in part, that the County Judge enter a court order setting forth the reason for the sale and directing the County Assessor to appraise the property.

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

ARKANSAS LEGISLATIVE AUDIT

Kevin William White, CPA, JD
Legislative Auditor

Little Rock, Arkansas
May 28, 2026
LOCO07024

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

Exhibit A

	General	Road	Other Funds in the Aggregate
ASSETS			
Cash and cash equivalents	$ 18,062,529	$ 10,384,853	$ 15,889,774
Accounts receivable	971,844	308,900	216,498
TOTAL ASSETS	$ 19,034,373	$ 10,693,753	$ 16,106,272
LIABILITIES AND FUND BALANCES			
Liabilities:			
Accounts payable	$ 375,476	$ 617,188	$ 1,795,051
Settlements pending	1,307,733		4,927,309
Total Liabilities	1,683,209	617,188	6,722,360
Fund Balances:			
Restricted	7,350,553		9,021,534
Committed			3,620
Assigned	2,238,678	10,076,565	358,758
Unassigned	7,761,933		
Total Fund Balances	17,351,164	10,076,565	9,383,912
TOTAL LIABILITIES AND FUND BALANCES	$ 19,034,373	$ 10,693,753	$ 16,106,272

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

UNION COUNTY, ARKANSAS

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

Exhibit B

	General	Road	Other Funds in the Aggregate
REVENUES			
State aid	$ 699,833	$ 4,043,200	$ 594,725
Federal aid	199,009	7,019	25,775
Property taxes	4,231,107	2,361,418	802,008
Sales taxes	2,929,721	1,255,595	3,455,875
Fines, forfeitures, and costs	465,789		172,166
Interest	620,907	421,868	474,575
Officers' fees	55,330		373,576
Sanitation fees	483,257		394,812
Phone commissions			255,337
Donations			1,266
Insurance premiums collected	365,619		
911 fees			364,954
Jail fees	1,834,656		124,834
Sale of equipment		100,000	
Treasurer's commission	203,130		64,656
Collector's commission	333,608		195,433
Taxes apportioned - Assessor's salary and expense	556,155		
Other	655,042	523,609	36,805
TOTAL REVENUES	13,633,163	8,712,709	7,336,797
Less: Treasurer's commission	87,451	62,239	54,155
NET REVENUES	13,545,712	8,650,470	7,282,642
EXPENDITURES			
Current:			
General government	2,837,762		1,529,256
Law enforcement	7,139,076		1,351,875
Highways and streets		9,309,376	3,660,285
Public safety	462,341		5,351,152
Sanitation	431,878		2,609,185
Health	43,190		
Recreation and culture	260,315		402,410
Social services	194,869		
TOTAL EXPENDITURES	11,369,431	9,309,376	14,904,163

UNION COUNTY, ARKANSAS

Exhibit B

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

	General	Road	Other Funds in the Aggregate
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	$ 2,176,281	$ (658,906)	$ (7,621,521)
OTHER FINANCING SOURCES (USES)			
Transfers in			821,540
Transfers out	(821,540)		
Property taxes remitted to South Arkansas College			(522,890)
TOTAL OTHER FINANCING SOURCES (USES)	(821,540)		298,650
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	1,354,741	(658,906)	(7,322,871)
FUND BALANCES - JANUARY 1, AS PREVIOUSLY REPORTED	15,082,164	10,735,471	17,621,042
Restatement adjustment (OGI #9)	914,259		(914,259)
FUND BALANCES - JANUARY 1, AS RESTATED	15,996,423	10,735,471	16,706,783
FUND BALANCES - DECEMBER 31	$ 17,351,164	$ 10,076,565	$ 9,383,912

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

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

Exhibit C

	General			Road		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES						
State aid	$ 656,500	$ 699,833	$ 43,333	$ 3,148,500	$ 4,043,200	$ 894,700
Federal aid	365,200	199,009	(166,191)	7,000	7,019	19
Property taxes	3,841,800	4,231,107	389,307	2,297,600	2,361,418	63,818
Sales taxes	2,700,000	2,929,721	229,721	1,200,000	1,255,595	55,595
Fines, forfeitures, and costs	340,500	465,789	125,289			
Interest	275,000	620,907	345,907	260,000	421,868	161,868
Officers' fees	106,025	55,330	(50,695)			
Sanitation fees	620,000	483,257	(136,743)			
Insurance premiums collected	1,700,000	365,619	(1,334,381)			
Jail fees	903,000	1,834,656	931,656			
Sale of equipment					100,000	100,000
Treasurer's commission	220,000	203,130	(16,870)			
Collector's commission	410,000	333,608	(76,392)			
Taxes apportioned - Assessor's salary and expense	730,000	556,155	(173,845)			
Other	731,300	655,042	(76,258)	170,000	523,609	353,609
TOTAL REVENUES	13,599,325	13,633,163	33,838	7,083,100	8,712,709	1,629,609
Less: Treasurer's commission		87,451	(87,451)		62,239	(62,239)
NET REVENUES	13,599,325	13,545,712	(53,613)	7,083,100	8,650,470	1,567,370
EXPENDITURES						
Current:						
General government	5,978,271	2,837,762	3,140,509			
Law enforcement	7,926,942	7,139,076	787,866			
Highways and streets				9,235,296	9,309,376	(74,080)
Public safety	576,658	462,341	114,317			
Sanitation	587,434	431,878	155,556			
Health	72,550	43,190	29,360			
Recreation and culture	243,479	260,315	(16,836)			
TOTAL EXPENDITURES	15,583,925	11,369,431	4,214,494	9,235,296	9,309,376	(74,080)

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

Exhibit C

	General			Road		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	$ (1,984,600)	$ 2,176,281	$ 4,160,881	$ (2,152,196)	$ (658,906)	$ 1,493,290
OTHER FINANCING SOURCES (USES)						
Transfers out		(821,540)	(821,540)			
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	(1,984,600)	1,354,741	3,339,341	(2,152,196)	(658,906)	1,493,290
FUND BALANCES - JANUARY 1, AS PREVIOUSLY REPORTED	5,500,000	15,082,164	9,582,164	8,000,000	10,735,471	2,735,471
Restatement adjustment (OGI #9)		914,259	914,259			
FUND BALANCES - JANUARY 1, AS RESTATED	5,500,000	15,996,423	10,496,423	8,000,000	10,735,471	2,735,471
FUND BALANCES - DECEMBER 31	$ 3,515,400	$ 17,351,164	$ 13,835,764	$ 5,847,804	$ 10,076,565	$ 4,228,761

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

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

Schedule 1

	SPECIAL REVENUE FUNDS							
	Treasurer's Automation	Collector's Automation	Circuit Court Automation	District Court Automation	Assessor's Amendment no. 79	County Clerk's Cost	County Recorder's Cost	Sheriff's Automation
ASSETS								
Cash and cash equivalents	$ 137,936	$ 466,424	$ 76,228	$ 24,581	$ 93,610	$ 11,130	$ 509,306	$ 24,885
Accounts receivable			613	1,496		512	25,128	210
TOTAL ASSETS	$ 137,936	$ 466,424	$ 76,841	$ 26,077	$ 93,610	$ 11,642	$ 534,434	$ 25,095
LIABILITIES AND FUND BALANCES								
Liabilities:								
Accounts payable	$ 14	$ 473					$ 3,532	
Settlements pending								
Total Liabilities	14	473					3,532	
Fund Balances:								
Restricted	137,922	465,951	$ 76,841	$ 26,077	$ 93,610	$ 11,642	526,402	$ 25,095
Committed								
Assigned							4,500	
Total Fund Balances	137,922	465,951	76,841	26,077	93,610	11,642	530,902	25,095
TOTAL LIABILITIES AND FUND BALANCES	$ 137,936	$ 466,424	$ 76,841	$ 26,077	$ 93,610	$ 11,642	$ 534,434	$ 25,095

Schedule 1

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

	SPECIAL REVENUE FUNDS							
	County Library	Solid Waste	County Clerk Operating	Child Support Cost	Communications Facility and Equipment	Drug Court	Jail Operation and Maintenance	Boating Safety
ASSETS								
Cash and cash equivalents		$ 7,204,410	$ 1,374	$ 11,103	$ 767,215	$ 1,907	$ 374,700	$ 24,733
Accounts receivable	$ 8,177	136,212	42	252			9,505	
TOTAL ASSETS	$ 8,177	$ 7,340,622	$ 1,416	$ 11,355	$ 767,215	$ 1,907	$ 384,205	$ 24,733
LIABILITIES AND FUND BALANCES								
Liabilities:								
Accounts payable		$ 1,507,058		$ 50	$ 56,462		$ 49,252	
Settlements pending								
Total Liabilities		1,507,058		50	56,462		49,252	
Fund Balances:								
Restricted	$ 8,177	5,833,564	$ 1,416	11,305	710,753	$ 1,907		$ 24,733
Committed								
Assigned							334,953	
Total Fund Balances	8,177	5,833,564	1,416	11,305	710,753	1,907	334,953	24,733
TOTAL LIABILITIES AND FUND BALANCES	$ 8,177	$ 7,340,622	$ 1,416	$ 11,355	$ 767,215	$ 1,907	$ 384,205	$ 24,733

Schedule 1

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

	SPECIAL REVENUE FUNDS							
	Emergency 911	Emergency Vehicle	Victim/Witness	Indigent Defense	Adult Drug Court	Public Safety	Juvenile Probation Fee	Circuit Clerk's Commissioner's Fee
ASSETS								
Cash and cash equivalents	$ 949,803	$ 2,837	$ 26,888	$ 12,545	$ 8,494	$ 9,242	$ 79,459	$ 11,915
Accounts receivable	14,988	12	4,443		280	18	35	
TOTAL ASSETS	$ 964,791	$ 2,849	$ 31,331	$ 12,545	$ 8,774	$ 9,260	$ 79,494	$ 11,915
LIABILITIES AND FUND BALANCES								
Liabilities:								
Accounts payable	$ 176,778		$ 1,005	$ 427				
Settlements pending								
Total Liabilities	176,778		1,005	427				
Fund Balances:								
Restricted	788,013	$ 2,849	30,326		$ 8,774	$ 9,260	$ 72,307	$ 11,915
Committed								
Assigned				12,118			7,187	
Total Fund Balances	788,013	2,849	30,326	12,118	8,774	9,260	79,494	11,915
TOTAL LIABILITIES AND FUND BALANCES	$ 964,791	$ 2,849	$ 31,331	$ 12,545	$ 8,774	$ 9,260	$ 79,494	$ 11,915

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

Schedule 1

	SPECIAL REVENUE FUNDS					
	Assessor's Late Fee	Equitable Sharing Grant	South Arkansas Community College	Animal Control	Adult Drug Court - Opioid Settlement	Law Library
ASSETS						
Cash and cash equivalents	$ 9,315	$ 6,906		$ 3,620	$ 20,652	$ 91,247
Accounts receivable			$ 14,575			
TOTAL ASSETS	$ 9,315	$ 6,906	$ 14,575	$ 3,620	$ 20,652	$ 91,247
LIABILITIES AND FUND BALANCES						
Liabilities:						
Accounts payable						
Settlements pending						
Total Liabilities						
Fund Balances:						
Restricted	$ 9,315	$ 6,906	$ 14,575		$ 20,652	$ 91,247
Committed				$ 3,620		
Assigned						
Total Fund Balances	9,315	6,906	14,575	3,620	20,652	91,247
TOTAL LIABILITIES AND FUND BALANCES	$ 9,315	$ 6,906	$ 14,575	$ 3,620	$ 20,652	$ 91,247

Schedule 1

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

	CUSTODIAL FUNDS						
	Treasurer's Accounts	Collector's Accounts	Sheriff's Accounts	County Clerk's Accounts	Circuit Clerk's Accounts	District Court Accounts	Totals
ASSETS							
Cash and cash equivalents	$ 446,845	$ 420,692	$ 196,169	$ 314,031	$ 3,527,896	$ 21,676	$ 15,889,774
Accounts receivable							216,498
TOTAL ASSETS	$ 446,845	$ 420,692	$ 196,169	$ 314,031	$ 3,527,896	$ 21,676	$ 16,106,272
LIABILITIES AND FUND BALANCES							
Liabilities:							
Accounts payable							$ 1,795,051
Settlements pending	$ 446,845	$ 420,692	$ 196,169	$ 314,031	$ 3,527,896	$ 21,676	4,927,309
Total Liabilities	446,845	420,692	196,169	314,031	3,527,896	21,676	6,722,360
Fund Balances:							
Restricted							9,021,534
Committed							3,620
Assigned							358,758
Total Fund Balances							9,383,912
TOTAL LIABILITIES AND FUND BALANCES	$ 446,845	$ 420,692	$ 196,169	$ 314,031	$ 3,527,896	$ 21,676	$ 16,106,272

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

Schedule 2

	SPECIAL REVENUE FUNDS								
	Treasurer's Automation	Collector's Automation	Circuit Court Automation	District Court Automation	Assessor's Amendment no. 79	County Clerk's Cost	County Recorder's Cost	Sheriff's Automation	County Library
REVENUES									
State aid					$ 14,125				$ 135,407
Federal aid									635
Property taxes									269,199
Sales taxes									
Fines, forfeitures, and costs			$ 5,826	$ 16,862					
Interest	$ 4,369	$ 10,521	2,689	552	3,373	$ 623	$ 19,920	$ 928	
Officers' fees						7,847	346,543	2,982	
Sanitation fees									
Phone commissions									
Donations									
911 fees									
Jail fees									
Treasurer's commission	64,656								
Collector's commission		195,433							
Other	2	129	120	525	203	104	234	42	
TOTAL REVENUES	69,027	206,083	8,635	17,939	17,701	8,574	366,697	3,952	405,241
Less: Treasurer's commission			158	318	350	159	6,830	74	5,583
NET REVENUES	69,027	206,083	8,477	17,621	17,351	8,415	359,867	3,878	399,658
EXPENDITURES									
Current:									
General government	45,573	63,558				16,277	314,857		
Law enforcement			132	1,015				2,627	
Highways and streets									
Public safety									
Sanitation									
Recreation and culture									402,410
TOTAL EXPENDITURES	45,573	63,558	132	1,015		16,277	314,857	2,627	402,410
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	23,454	142,525	8,345	16,606	17,351	(7,862)	45,010	1,251	(2,752)
OTHER FINANCING SOURCES (USES)									
Transfers in									
Property taxes remitted to South Arkansas College									
TOTAL OTHER FINANCING SOURCES (USES)									
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	23,454	142,525	8,345	16,606	17,351	(7,862)	45,010	1,251	(2,752)
FUND BALANCES - JANUARY 1, AS PREVIOUSLY REPORTED	114,468	323,426	68,496	9,471	76,259	19,504	485,892	23,844	10,929
Restatement adjustment (OGI #9)									
FUND BALANCES - JANUARY 1, AS RESTATED	114,468	323,426	68,496	9,471	76,259	19,504	485,892	23,844	10,929
FUND BALANCES - DECEMBER 31	$ 137,922	$ 465,951	$ 76,841	$ 26,077	$ 93,610	$ 11,642	$ 530,902	$ 25,095	$ 8,177

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

Schedule 2

	SPECIAL REVENUE FUNDS								
	Solid Waste	County Clerk Operating	Reappraisal Cost	Child Support Cost	Communications Facility and Equipment	Drug Court	Jail Operation and Maintenance	Boating Safety	Emergency 911
REVENUES									
State aid			$ 280,252					$ 4,350	$ 97,177
Federal aid									
Property taxes			50,048						
Sales taxes	$ 3,455,875								
Fines, forfeitures, and costs							$ 59,517		
Interest	257,874	$ 99		$ 430	$ 31,583		19,399	817	43,828
Officers' fees		714		1,867	9,533				
Sanitation fees	394,812								
Phone commissions					255,337				
Donations									
911 fees									364,954
Jail fees							124,834		
Treasurer's commission									
Collector's commission									
Other	31,350	3		93	528		162	7	1,655
TOTAL REVENUES	4,139,911	816	330,300	2,390	296,981		203,912	5,174	507,614
Less: Treasurer's commission	32,373	15		41	632		2,695	16	2,012
NET REVENUES	4,107,538	801	330,300	2,349	296,349		201,217	5,158	505,602
EXPENDITURES									
Current:									
General government		3,261	330,300	3,107					
Law enforcement					480,129		686,959	164	
Highways and streets	3,660,285								
Public safety									1,060,833
Sanitation	2,609,185								
Recreation and culture									
TOTAL EXPENDITURES	6,269,470	3,261	330,300	3,107	480,129		686,959	164	1,060,833
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(2,161,932)	(2,460)		(758)	(183,780)		(485,742)	4,994	(555,231)
OTHER FINANCING SOURCES (USES)									
Transfers in									
Property taxes remitted to South Arkansas College									
TOTAL OTHER FINANCING SOURCES (USES)									
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	(2,161,932)	(2,460)		(758)	(183,780)		(485,742)	4,994	(555,231)
FUND BALANCES - JANUARY 1, AS PREVIOUSLY REPORTED	7,995,496	3,876		12,063	894,533	$ 1,907	820,695	19,739	1,343,244
Restatement adjustment (OGI #9)									
FUND BALANCES - JANUARY 1, AS RESTATED	7,995,496	3,876		12,063	894,533	1,907	820,695	19,739	1,343,244
FUND BALANCES - DECEMBER 31	$ 5,833,564	$ 1,416	$ 0	$ 11,305	$ 710,753	$ 1,907	$ 334,953	$ 24,733	$ 788,013

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

Schedule 2

	SPECIAL REVENUE FUNDS								
	Emergency Vehicle	Victim/Witness	Indigent Defense	Adult Drug Court	Public Safety	Juvenile Probation Fee	Circuit Clerk's Commissioner's Fee	Assessor's Late Fee	American Rescue Plan Act
REVENUES									
State aid			$ 2,806						
Federal aid		$ 16,145							
Property taxes								$ 1,246	
Sales taxes									
Fines, forfeitures, and costs	$ 735	45,504	11,952	$ 1,951	$ 606	$ 350			
Interest	86	919	1,639	303	325	2,832	$ 359	302	$ 67,306
Officers' fees							4,090		
Sanitation fees									
Phone commissions									
Donations									
911 fees									
Jail fees									
Treasurer's commission									
Collector's commission									
Other	3	817	226	9	3	14	37	3	
TOTAL REVENUES	824	63,385	16,623	2,263	934	3,196	4,486	1,551	67,306
Less: Treasurer's commission	16	18	33	40	18	63	89	22	
NET REVENUES	808	63,367	16,590	2,223	916	3,133	4,397	1,529	67,306
EXPENDITURES									
Current:									
General government									745,489
Law enforcement		57,688	81,657	817					
Highways and streets									
Public safety									4,290,319
Sanitation									
Recreation and culture									
TOTAL EXPENDITURES		57,688	81,657	817					5,035,808
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	808	5,679	(65,067)	1,406	916	3,133	4,397	1,529	(4,968,502)
OTHER FINANCING SOURCES (USES)									
Transfers in			75,000						745,489
Property taxes remitted to South Arkansas College									
TOTAL OTHER FINANCING SOURCES (USES)			75,000						745,489
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	808	5,679	9,933	1,406	916	3,133	4,397	1,529	(4,223,013)
FUND BALANCES - JANUARY 1, AS PREVIOUSLY REPORTED	2,041	24,647	2,185	7,368	8,344	76,361	7,518	7,786	4,223,013
Restatement adjustment (OGI #9)									
FUND BALANCES - JANUARY 1, AS RESTATED	2,041	24,647	2,185	7,368	8,344	76,361	7,518	7,786	4,223,013
FUND BALANCES - DECEMBER 31	$ 2,849	$ 30,326	$ 12,118	$ 8,774	$ 9,260	$ 79,494	$ 11,915	$ 9,315	$ 0

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

Schedule 2

	SPECIAL REVENUE FUNDS							
	Equitable Sharing Grant	South Arkansas Community College	Animal Control	District Court Cost	DHS - Jail Re-Entry Grant	Adult Drug Court - Opioid Settlement	Law Library	Totals
REVENUES								
State aid		$ 37,990				$ 22,618		$ 594,725
Federal aid		792			$ 8,203			25,775
Property taxes		481,515						802,008
Sales taxes								3,455,875
Fines, forfeitures, and costs							$ 28,863	172,166
Interest	$ 254						3,245	474,575
Officers' fees								373,576
Sanitation fees								394,812
Phone commissions								255,337
Donations			$ 1,266					1,266
911 fees								364,954
Jail fees								124,834
Treasurer's commission								64,656
Collector's commission								195,433
Other							536	36,805
TOTAL REVENUES	254	520,297	1,266		8,203	22,618	32,644	7,336,797
Less: Treasurer's commission		2,518	17				65	54,155
NET REVENUES	254	517,779	1,249		8,203	22,618	32,579	7,282,642
EXPENDITURES								
Current:								
General government			6,834					1,529,256
Law enforcement					5,464	1,966	33,257	1,351,875
Highways and streets								3,660,285
Public safety								5,351,152
Sanitation								2,609,185
Recreation and culture								402,410
TOTAL EXPENDITURES			6,834		5,464	1,966	33,257	14,904,163
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	254	517,779	(5,585)		2,739	20,652	(678)	(7,621,521)
OTHER FINANCING SOURCES (USES)								
Transfers in					1,051			821,540
Property taxes remitted to South Arkansas College		(522,890)						(522,890)
TOTAL OTHER FINANCING SOURCES (USES)		(522,890)			1,051			298,650
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	254	(5,111)	(5,585)		3,790	20,652	(678)	(7,322,871)
FUND BALANCES - JANUARY 1, AS PREVIOUSLY REPORTED	6,652	19,686	9,205	$ 914,259	(3,790)		91,925	17,621,042
Restatement adjustment (OGI #9)				(914,259)				(914,259)
FUND BALANCES - JANUARY 1, AS RESTATED	6,652	19,686	9,205		(3,790)		91,925	16,706,783
FUND BALANCES - DECEMBER 31	$ 6,906	$ 14,575	$ 3,620	$ 0	$ 0	$ 20,652	$ 91,247	$ 9,383,912

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

Fund Name	Fund Description
Treasurer's Automation	Ark. Code Ann. § 21-6-302 established fund to receive up to 10% of Treasurer's gross commissions to operate the treasurer's office and to purchase, maintain, and operate an automated accounting and record keeping system.
Collector's Automation	Ark. Code Ann. § 21-6-305 established fund to receive up to 10% of collector's gross commission to operate the collector's office and to purchase, maintain, and operate an automated record keeping system.
Circuit Court Automation	Ark. Code Ann. § 16-13-704 established fund to receive circuit court installment fees to be used for circuit court-related technology and to defray the cost of fine collection.
District Court Automation	Ark. Code Ann. § 16-13-704 established fund to receive district court installment fees to be used solely for district court-related technology.
Assessor's Amendment no. 79	Ark. Code Ann. § 26-26-310 provides that 1% of the county's share of surplus funds from the Property Tax Relief Trust Fund be allocated to county assessors for the purpose of administering Ark. Const. amend. 79.
County Clerk's Cost	Ark. Code Ann. § 21-6-413 established fund to receive fees collected by county clerks to be used for automated records systems and any legitimate county purpose.
County Recorder's Cost	Ark. Code Ann. § 21-6-306 established fund to receive fees collected by circuit clerks to be used for automated records systems and any legitimate county purpose.
Sheriff's Automation	Ark. Code Ann. § 27-53-210 established fund to partially reimburse county law enforcement agency for cost of making copies of accident reports and traffic violations. Funds collected shall be retained for support of the law enforcement agency.
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.
Solid Waste	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 a fee schedule contained in an ordinance. Union County Ordinance no. 422 (November 16, 1995) authorized solid waste collection and disposal fees on each household located in the County. Union County Ordinance no. 472 (September 16, 1977) established fund for the collection of the County's one percent sales and use tax for the purpose of the operation and/or maintenance of residential solid waste collections and disposal systems.

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

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

Fund Name	Fund Description
County Clerk Operating	Ark. Code Ann. § 16-20-407 established a $2 marriage license fee to be used for County Clerk's cost.
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.
Communications 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.
Drug Court	Ark. Code Ann. § 5-64-505 established fund to receive asset forfeitures resulting from drug offense cases due to arresting agency.
Jail Operation and Maintenance	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. 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.
Emergency 911	Ark. Code Ann. § 12-10-318 established fund to receive fees collected by telephone providers for 911 emergency services.
Emergency Vehicle	Ark. Code Ann. § 27-22-103 established fund to account for the fine for failure to insure motor vehicles to be used for the purchase and maintenance of rescue, emergency medical, and law enforcement vehicles, communications equipment, animals owned or used by law enforcement agencies, life-saving medical apparatus, and law enforcement apparatus to be used for those purposes.
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.

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

Fund Name	Fund Description
Indigent Defense	Ark. Code Ann. § 14-20-102 established fund to receive funds distributed in accordance with Ark. Code Ann. § 16-10-307 to be used to pay reasonable and necessary costs incurred in the defense of indigent persons, the representation of persons against whom involuntary admissions procedures have been brought, and for representation of persons deemed incompetent by the court, defraying the costs of the juvenile division of chancery court; and for defraying the medical and dental costs for indigent defendants in the county jail. 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.
Adult Drug Court	Ark. Code Ann. § 16-98-304 established fund to receive program user fees set by drug court judges to be used for the benefit and administration of the drug court program.
Public Safety	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.
Juvenile Probation Fee	Ark. Code Ann. §§ 16-13-326, 9-27-367 established fund to receive juvenile fees, court costs, and fines to provide services and supplies to juveniles at the discretion of the juvenile division of circuit court.
Circuit Clerk's 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 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.
Equitable Sharing Grant	Established to receive federal forfeiture funds from the Department of Justice Asset Forfeiture Program for the purpose of providing additional law enforcement resources.
South Arkansas Community College	Established by special election (March 31, 1992) and Union County Court Order no. 92-13A (April 2, 1992) to receive property tax revenue to be used for support of the community college.

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

Fund Name	Fund Description
Animal Control	Established by Union County Ordinance no. 1541 (November 21, 2019) to levy a voluntary contribution in the amount of $10 per every tax statement in Union County for the purpose of establishing animal population control in the unincorporated areas of the County.
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.
DHS - Jail Re-Entry Grant	Established to administer federal grant received for peer recovery support services through the Peers Achieving Collaborative Treatment project.
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.
Law Library	Ark. Code Ann. §§ 16-23-101 - 105 established fund to receive costs levied on criminal and civil cases to be used for any purpose related to the establishment, maintenance, and operations of a county law library.

Treasurer's accounts consist primarily of treasurer's commission not distributed to the appropriate agencies.

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

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

County Clerk's accounts consist primarily of payroll deposits awaiting disbursement and trust money.

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.

1. A. Basis of Presentation - Regulatory

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

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

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

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

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

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

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

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

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

B. Basis of Accounting - Regulatory

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

1. (Continued)

B. Basis of Accounting – Regulatory (Continued)

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

C. Assets, Liabilities, and Fund Balances

Cash and Cash Equivalents

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

Settlements Pending

Settlements pending are considered fines, forfeitures, costs, property taxes, and funds held in trust that have not been transferred to the appropriate entities.

Fund Balance Classifications

1. Restricted fund balance – amounts that are restricted when constraints placed on the use of resources are either (a) externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments; or (b) imposed by law through constitutional provisions or enabling legislation.

2. Committed fund balance – amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the Quorum Court.

3. Assigned fund balance – amounts that are constrained by the Quorum Court’s intent to be used for specific purposes but are neither restricted nor committed.

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

D. Property Taxes

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

E. Budget Law

1. Legal Requirements

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

2. Accounting

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

1. (Continued)

F. Fund Balance Classification Policies and Procedures

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

For classification of fund balance amounts, restricted resources are considered spent before unrestricted. When expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used, committed amounts are reduced first, followed by assigned amounts, and then unassigned amounts.

2. Details of Fund Balance Classifications

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

Description	General Fund	Road Fund	Other Funds in the Aggregate
Fund Balances:			
Restricted for:			
General government	$ 7,334,719		$ 1,284,053
Law enforcement			1,095,618
Public safety			800,122
Sanitation			5,833,564
Recreation and culture	15,834		8,177
Total Restricted	7,350,553		9,021,534
Committed for:			
General government			3,620
Assigned to:			
General government			4,500
Law enforcement			354,258
Highways and streets		$ 10,076,565	
Sanitation	2,234,052		
Recreation and culture	4,626		
Total Assigned	2,238,678	10,076,565	358,758
Unassigned	7,761,933		
Totals	$ 17,351,164	$ 10,076,565	$ 9,383,912

3. Commitments

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

		December 31, 2024
Long-term liabilities	$	106,266
Leases		10,453
EDP Solutions service contract		93,750
Grant administration contract		56,250
Reappraisal contract		990,900
Construction contract		11,972
Total Commitments	$	1,269,591

Long-term Liabilities

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

		December 31, 2024
Compensated absences consisting of accrued vacation and sick leave adjusted to current salary cost	$	106,266

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	$	101,546
Ending balance compensated absences		106,266
Net Increase (Decrease)	$	4,720

Post Employment Benefits Other Than Pensions

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

3. Commitments (Continued)

Leases

The County entered into two leases dated December 22, 2017, and June 11, 2018, with Negawatt Partners, LLC for the upgrading or replacing of light fixtures and associated lamps with LED lighting. Terms of the leases require $212,000 and $34,178 to be paid in monthly payments of $2,524 and $407, respectively for 84 months.

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

Year	December 31, 2024
2025	$ 10,453

Lease expense for 2024 was $36,358.

County-Wide Reappraisal Contract

The County entered into a contract with Total assessment Solutions on December 6, 2023, for a county-wide reappraisal. The County is obligated for 48 monthly payments of $27,525 for a total of $1,321,200 beginning January 15, 2024. Contract expense for 2024, was $330,300.

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

Year	December 31, 2024
2025	$ 330,300
2026	330,300
2027	330,300
Total	$ 990,900

EDP Solutions Service Contract

The County entered into a contract dated January 12, 2023, for IT support at the Sheriff's Office. Terms of the contract require monthly payments of $3,750 for 48 months for a total of $180,000. Contract expense for 2024, was $41,250.

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

Year	December 31, 2024
2025	$ 48,750
2026	45,000
Total	$ 93,750

American Rescue Plan Act (ARPA) Grant Administration

The county entered into a contract with the Southwest Arkansas Planning and Development District, Inc. on December 14, 2021, in the amount of $225,000 for the administration of the County's American Rescue Plan Act grant. $112,500 (50%) was paid upon signing the agreement. The remaining amounts shall be paid as follows: $56,250 (25%) upon receipt of the 2nd tranche of funds and $56,250 (25%) due upon substantial project completion. Contract expense for 2024 was $0.

3. Commitments (Continued)

Construction Contract

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

Project Name	Completion Date	Contract Balance December 31, 2024
Union County Emergency Management Center	February 2025	$ 11,972

4. Interfund Transfers

The General Fund transferred $821,540 to the Other Funds in the Aggregate (American Rescue Plan Act $745,489, Indigent Defense $75,000, and DHS - Jail Re-Entry Grant $1,051) for operating expenses.

5. Joint Venture: Barton Public Library

Union County and the City of El Dorado entered into an agreement in May 1956 in accordance with Ark. Code Ann. § 13-2-401 to establish the Barton Public Library. The agreement states that the County and City Library Boards shall by agreement employ a librarian. Two members from the County Library Board, two members from the City Library Board, and a fifth member from either of the boards are appointed to serve as the executive Library Committee. The Committee, working with the Librarian, prepares the budget, allocates the expenses to be paid by each of the library boards, and addresses other details as to the operations of the library. These recommendations presented to a joint meeting of the County Library and City Library Boards for approval or disapproval. The title to the land and buildings are in the name of the City of El Dorado Library. The books and equipment belonging to each Library are marked and inventoried to indicate ownership by the respective library board. The County Library paid $402,410 for regional library expenditures in 2024. Separate financial statements of the Barton Public Library are not available.

6. Jointly Governed Organization: Thirteenth Judicial District Drug Task Force

The Prosecuting Attorney's Office of the Thirteenth Judicial District, the Sheriff's Departments of Calhoun, Columbia, Dallas, Ouachita, and Union Counties, and the Police Departments of the Camden, El Dorado, Fordyce, Hampton, Magnolia, and Smackover entered into an agreement to establish the Thirteenth Judicial District Drug Task Force. The agreement covers the period of July 1, 2024 – June 30, 2025 and may be extended upon mutual agreement. Funding provided through a Drug Law Enforcement grant, applied for by the Prosecuting Attorney of the Thirteenth Judicial District. No contributions or payments for expenditures were made to the Thirteenth Judicial District Drug Task Force by the County. The 2024 financial statements of the Thirteenth Judicial District Drug Task Force have not been audited.

7. Arkansas Public Employees Retirement System

Plan Description

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

Funding Policy

APERS has contributory and non-contributory plans. Contributory members are required by State law to contribute 5% of their salary. Beginning July 1, 2022, the contribution rates shall be increased in increments of .25% per fiscal year, not to exceed 7%. The contributory rate was increased to 5.75% as of July 1, 2024. Each participating employer is required by State law to contribute at a rate established by the Board of Trustees of the system based on the annual actuarial valuation. The County's contributions to the plan for the year ended June 30, 2024, (date of APERS Employer Allocation Report) were $1,169,323.

7. Arkansas Public Employees Retirement System (Continued)

Net Pension Liability

The requirements of Governmental Accounting Standards Board Statement no. 68, under the regulatory basis of accounting, are limited to disclosure of the County's share of the collective net pension liability. The County's proportionate share of the collective net pension liability at June 30, 2024, (actuarial valuation date and measurement date) was $8,359,809.

8. Capital Assets

	December 31, 2024
Land	$ 148,000
Buildings	13,228,096
Equipment	14,350,715
Total	$ 27,726,810

9. Prior Year Restatement

The 2024 beginning fund balance of the Other Funds in the Aggregate was decreased by $914,259 to reclassify the District Court Cost Fund from a Special Revenue Fund to General Fund.

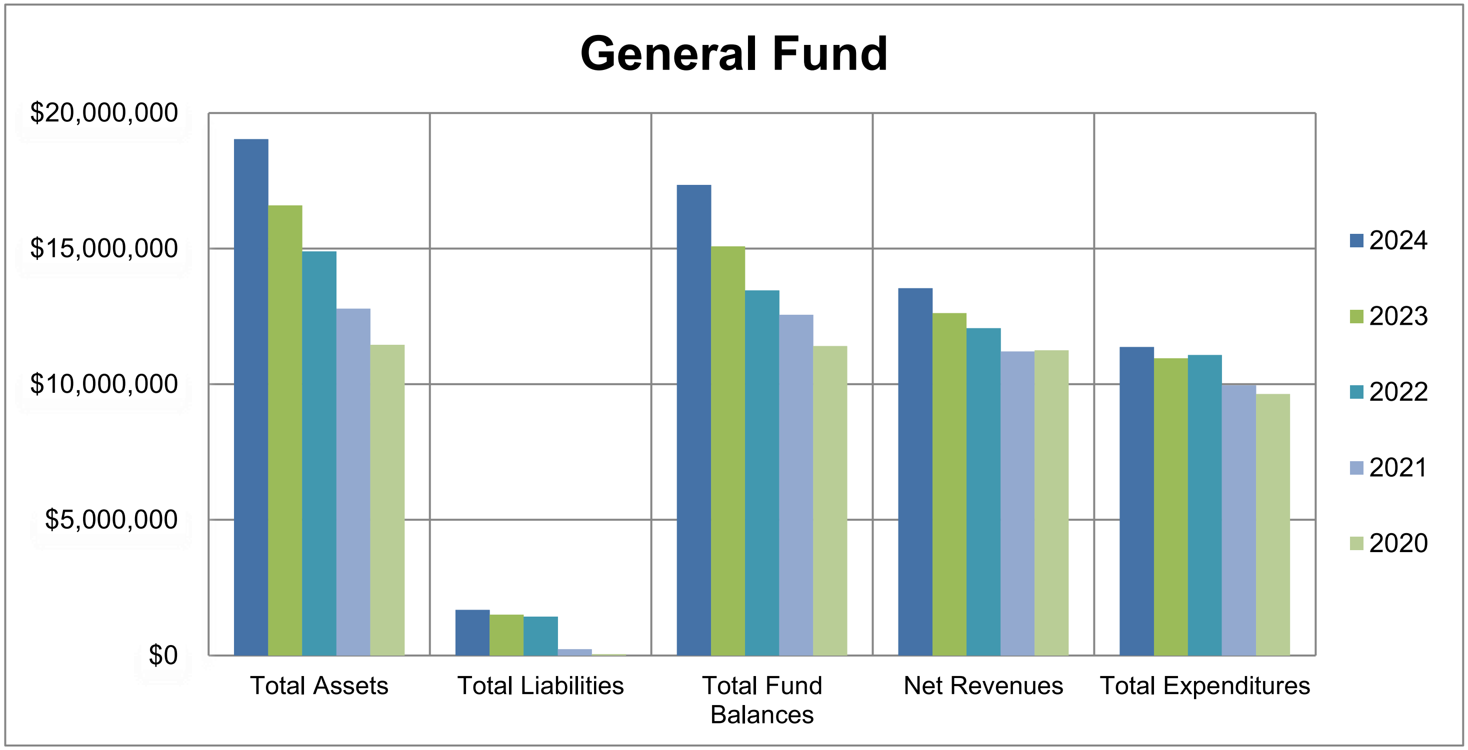
10. Employee Self-Insurance Benefit Plan

The County participates in the Employee Self-Insurance Benefit Plan. The County is required to maintain a benefit plan account which will be sufficient at all times to fund pan benefits and plan-related expenses. Health insurance claims administered by Trustmark are paid from this account. As of December 31, 2024, the balance of this account was $4,848,365 and is reflected in the financial statements as a portion of the General Fund's Restricted Fund Balance.

Schedule 3-1

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

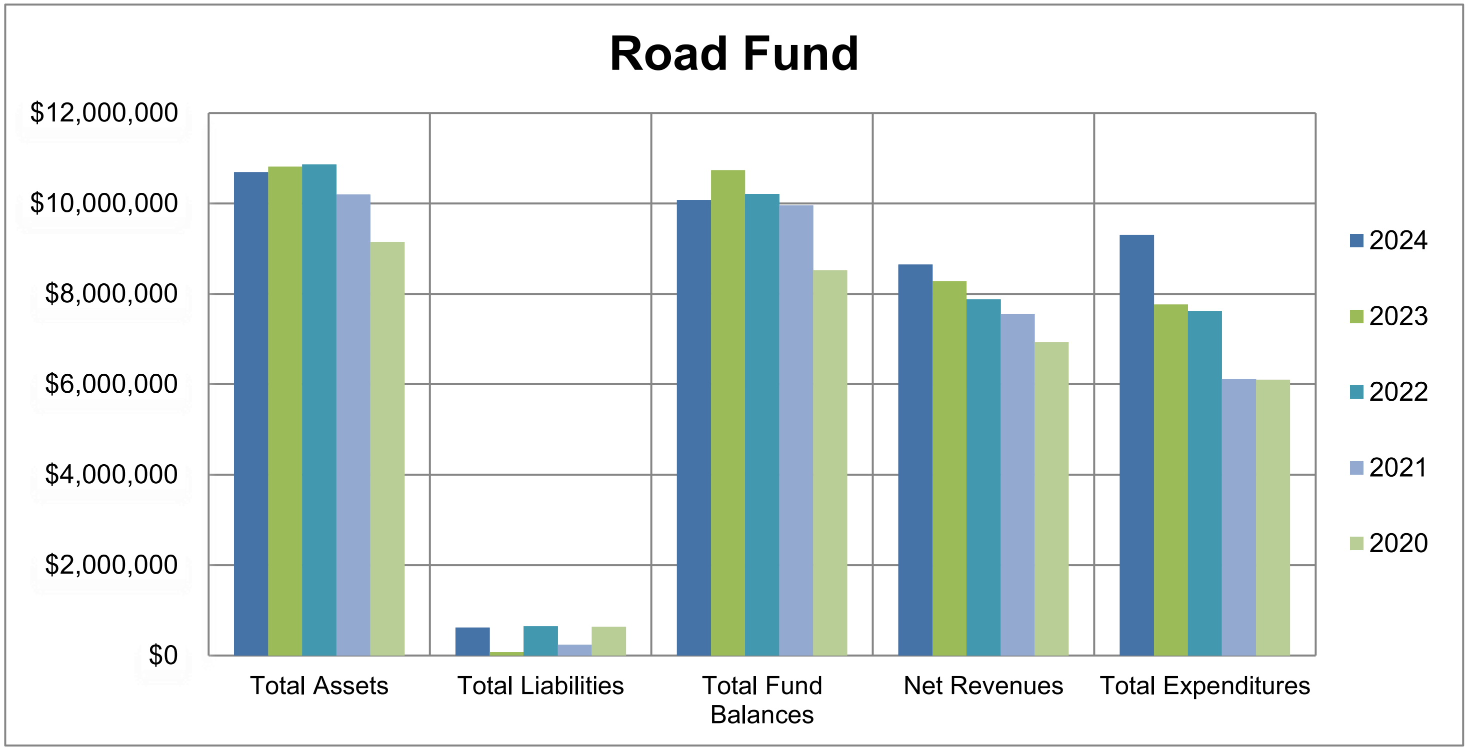
General	2024	2023	2022	2021	2020
Total Assets	$ 19,034,373	$ 16,589,138	$ 14,892,721	$ 12,792,295	$ 11,456,419
Total Liabilities	1,683,209	1,506,974	1,432,743	232,865	51,595
Total Fund Balances	17,351,164	15,082,164	13,459,978	12,559,430	11,404,824
Net Revenues	13,545,712	12,617,099	12,067,795	11,201,993	11,249,570
Total Expenditures	11,369,431	10,959,240	11,076,974	9,957,114	9,642,157
Total Other Financing Sources/Uses	(821,540)	(35,673)	(90,273)	(90,273)	(115,273)



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

Schedule 3-2

Road	2024	2023	2022	2021	2020
Total Assets	$ 10,693,753	$ 10,813,262	$ 10,864,047	$ 10,198,753	$ 9,149,833
Total Liabilities	617,188	77,791	649,661	240,222	630,689
Total Fund Balances	10,076,565	10,735,471	10,214,386	9,958,531	8,519,144
Net Revenues	8,650,470	8,283,233	7,877,895	7,556,745	6,932,002
Total Expenditures	9,309,376	7,763,089	7,622,040	6,117,358	6,103,387
Total Other Financing Sources/Uses		941			



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

Other Funds in the Aggregate	2024	2023	2022	2021	2020
Total Assets	$ 16,106,272	$ 22,331,370	$ 27,949,598	$ 19,847,082	$ 14,993,711
Total Liabilities	6,722,360	4,710,328	9,971,227	4,137,417	3,960,204
Total Fund Balances	9,383,912	17,621,042	17,978,371	15,709,665	11,033,507
Net Revenues	7,282,642	7,713,110	11,035,059	10,672,959	6,237,521
Total Expenditures	14,904,163	7,578,952	7,720,977	5,710,852	5,159,314
Total Other Financing Sources/Uses	298,650	(491,487)	(1,045,376)	(369,039)	(338,812)