

Dallas County, Arkansas

Financial and Compliance Report

December 31, 2020

LEGISLATIVE JOINT AUDITING COMMITTEE



DALLAS COUNTY, ARKANSAS
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Financial and Compliance Report

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Arkansas

Sen. Ronald Caldwell
Senate Chair
Sen. Gary Stubblefield
Senate Vice Chair



Rep. Richard Womack
House Chair
Rep. Nelda Speaks
House Vice Chair

Roger A. Norman, JD, CPA, CFE, CFF
Legislative Auditor

LEGISLATIVE JOINT AUDITING COMMITTEE ARKANSAS LEGISLATIVE AUDIT

Financial and Compliance Report

Dallas 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 Dallas County, Arkansas, as of and for the year ended December 31, 2020, and have issued our report thereon dated April 28, 2022. 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 relates to the following officials who held office during 2020:

County Judge: Clark Brent
Treasurer: Louann Clayton
Sheriff: Stan McGahee
Tax Collector: Brenda Black
County and Circuit Clerk: Pam Barnes
Assessor: Vanessa Pierce
County Librarian: Kena Trammel

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 Sheriff**.

County Judge

1. During our review of the County's leave records for 2020 and 2021, we noted the following:
 - In conflict with the County's personnel policy manual, three County employees, who were on extended leave due to illness, were paid for one day of unearned sick leave each month and for holidays so that they could continue receiving county health benefits. To cover monthly premiums for each employee, the employee paid \$20, and the County paid the remaining \$497. Additionally:
 - Two of the three employees received COVID premium pay and a bonus given to county employees since they had a date approved for return to work. As of April 2022, both individuals were still employed with the County.
 - The remaining employee was released by a physician to perform light duty, which was not available for this employee's position. This individual's employment was terminated in August 2021.
 - Leave records examined were not accurately maintained.
 - Employees were allowed to have a negative sick leave balance.
2. The County entered into a contract with the Fordyce Chamber of Commerce for economic development services without documented approval by the Quorum Court, in noncompliance with Ark. Code Ann. § 14-176-105. A similar finding was noted in the prior report.

County Sheriff

The County Sheriff purchased electronic cigarettes (e-cigarettes) from an outside vendor without a contract. According to County personnel, the County should receive a 30% commission from sale of the e-cigarettes at the commissary; however, we were unable to verify this assertion due to the lack of a contract and irregular commission payments by the vendor.

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

ARKANSAS LEGISLATIVE AUDIT

A handwritten signature in cursive script, appearing to read "Roger A. Norman".

Roger A. Norman, JD, CPA, CFE, CFF
Legislative Auditor

Little Rock, Arkansas
April 28, 2022
LOCO02020

DALLAS COUNTY, ARKANSAS
BALANCE SHEET - REGULATORY BASIS
DECEMBER 31, 2020
(UNAUDITED)

Exhibit A

	General	Road	Other Funds in the Aggregate
ASSETS			
Cash and cash equivalents	\$ 1,418,112	\$ 630,771	\$ 1,326,088
Accounts receivable	286,385	4,864	35,839
	<u>1,704,497</u>	<u>635,635</u>	<u>1,361,927</u>
TOTAL ASSETS	<u>\$ 1,704,497</u>	<u>\$ 635,635</u>	<u>\$ 1,361,927</u>
LIABILITIES AND FUND BALANCES			
Liabilities:			
Accounts payable	\$ 39,830	\$ 4,542	\$ 19,976
Settlements pending			259,629
Total Liabilities	<u>39,830</u>	<u>4,542</u>	<u>279,605</u>
Fund Balances:			
Restricted		631,093	1,082,322
Assigned	31,014		
Unassigned	1,633,653		
Total Fund Balances	<u>1,664,667</u>	<u>631,093</u>	<u>1,082,322</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 1,704,497</u>	<u>\$ 635,635</u>	<u>\$ 1,361,927</u>

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

DALLAS COUNTY, ARKANSAS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES -
REGULATORY BASIS
FOR THE YEAR ENDED DECEMBER 31, 2020
(UNAUDITED)

Exhibit B

	General	Road	Other Funds in the Aggregate
REVENUES			
State aid	\$ 474,512	\$ 1,163,626	\$ 60,587
Federal aid	562,734		
Property taxes	379,632	95,896	96,463
Sales taxes			1,874,972
Fines, forfeitures, and costs	167,512		65,737
Interest	15,163	9,864	15,612
Officers' fees	13,724		41,152
Jail fees	1,710,868		
911 fees			205,361
Sanitation fees			19,354
Phone commissions			93,887
Treasurer's commission	110,387		14,813
Collector's commission	154,768		2,292
Taxes apportioned - Assessor's salary and expense	199,125		
Other	126,648	9,185	17,783
TOTAL REVENUES	3,915,073	1,278,571	2,508,013
Less: Treasurer's commission	50,883	21,449	39,041
NET REVENUES	3,864,190	1,257,122	2,468,972
EXPENDITURES			
Current:			
General government	1,248,186		81,361
Law enforcement	1,751,116		197,352
Highways and streets		1,160,860	
Public safety	138,196		278,991
Sanitation			1,061,554
Health	24,000		28,749
Recreation and culture	6,168		95,167
Social services	70,461		
Total Current	3,238,127	1,160,860	1,743,174
Debt Service:			
Lease principal			33,194
Lease interest			683
Note principal		58,360	2,215
Note interest		5,297	616
TOTAL EXPENDITURES	3,238,127	1,224,517	1,779,882

DALLAS COUNTY, ARKANSAS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES -
REGULATORY BASIS
FOR THE YEAR ENDED DECEMBER 31, 2020
(UNAUDITED)

Exhibit B

	General	Road	Other Funds in the Aggregate
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>\$ 626,063</u>	<u>\$ 32,605</u>	<u>\$ 689,090</u>
OTHER FINANCING SOURCES (USES)			
Transfers in			938,316
Transfers out			(938,316)
Sales tax remitted to hospital			(921,051)
Loan proceeds		<u>47,630</u>	<u>179,100</u>
TOTAL OTHER FINANCING SOURCES (USES)		<u>47,630</u>	<u>(741,951)</u>
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	626,063	80,235	(52,861)
FUND BALANCES - JANUARY 1	<u>1,038,604</u>	<u>550,858</u>	<u>1,135,183</u>
FUND BALANCES - DECEMBER 31	<u><u>\$ 1,664,667</u></u>	<u><u>\$ 631,093</u></u>	<u><u>\$ 1,082,322</u></u>

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

DALLAS 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, 2020
(UNAUDITED)

Exhibit C

	General			Road		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES						
State aid	\$ 403,443	\$ 474,512	\$ 71,069	\$ 1,044,607	\$ 1,163,626	\$ 119,019
Federal aid		562,734	562,734			
Property taxes	426,100	379,632	(46,468)	96,000	95,896	(104)
Fines, forfeitures, and costs	95,800	167,512	71,712			
Interest	2,900	15,163	12,263	4,100	9,864	5,764
Officers' fees	11,300	13,724	2,424			
Jail fees	1,572,000	1,710,868	138,868			
Treasurer's commission	113,402	110,387	(3,015)	100		(100)
Collector's commission	140,000	154,768	14,768			
Taxes apportioned - Assessor's salary and expense	200,000	199,125	(875)			
Other	88,949	126,648	37,699	500	9,185	8,685
TOTAL REVENUES	3,053,894	3,915,073	861,179	1,145,307	1,278,571	133,264
Less: Treasurer's commission		50,883	(50,883)		21,449	(21,449)
NET REVENUES	3,053,894	3,864,190	810,296	1,145,307	1,257,122	111,815
EXPENDITURES						
Current:						
General government	1,224,396	1,248,186	(23,790)			
Law enforcement	1,721,210	1,751,116	(29,906)			
Highways and streets				1,496,484	1,160,860	335,624
Public safety	205,834	138,196	67,638			
Health		24,000	(24,000)			
Recreation and culture		6,168	(6,168)			
Social services	109,522	70,461	39,061			
Total Current	3,260,962	3,238,127	22,835	1,496,484	1,160,860	335,624
Debt Service:						
Note principal					58,360	(58,360)
Note interest					5,297	(5,297)
TOTAL EXPENDITURES	3,260,962	3,238,127	22,835	1,496,484	1,224,517	271,967

DALLAS 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, 2020
(UNAUDITED)

Exhibit C

	General			Road		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ (207,068)	\$ 626,063	\$ 833,131	\$ (351,177)	\$ 32,605	\$ 383,782
OTHER FINANCING SOURCES (USES)						
Transfers in	27,000		(27,000)			
Loan proceeds					47,630	47,630
TOTAL OTHER FINANCING SOURCES (USES)	27,000		(27,000)		47,630	47,630
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	(180,068)	626,063	806,131	(351,177)	80,235	431,412
FUND BALANCES - JANUARY 1	596,892	1,038,604	441,712	550,000	550,858	858
FUND BALANCES - DECEMBER 31	\$ 416,824	\$ 1,664,667	\$ 1,247,843	\$ 198,823	\$ 631,093	\$ 432,270

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

DALLAS COUNTY, ARKANSAS
 COMBINING BALANCE SHEET - OTHER FUNDS IN THE AGGREGATE -
 REGULATORY BASIS
 DECEMBER 31, 2020
 (UNAUDITED)

Schedule 1

SPECIAL REVENUE FUNDS							
	Treasurer's Automation	Collector's Automation	Circuit Court Automation	Assessor's Amendment no. 79	County Recorder's Cost	County Public Library	County Clerk's Cost
ASSETS							
Cash and cash equivalents	\$ 24,233	\$ 1,475	\$ 3,913	\$ 18,514	\$ 20,063	\$ 38,582	\$ 614
Accounts receivable		7		8	3,383	667	16
TOTAL ASSETS	<u>\$ 24,233</u>	<u>\$ 1,482</u>	<u>\$ 3,913</u>	<u>\$ 18,522</u>	<u>\$ 23,446</u>	<u>\$ 39,249</u>	<u>\$ 630</u>
LIABILITIES AND FUND BALANCES							
Liabilities:							
Accounts payable	\$ 144					\$ 1,376	\$ 12,710
Settlements pending							
Total Liabilities	<u>144</u>					<u>1,376</u>	<u>12,710</u>
Fund Balances:							
Restricted	24,089	\$ 1,482	\$ 3,913	\$ 18,522	\$ 23,446	37,873	\$ 630
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 24,233</u>	<u>\$ 1,482</u>	<u>\$ 3,913</u>	<u>\$ 18,522</u>	<u>\$ 23,446</u>	<u>\$ 39,249</u>	<u>\$ 630</u>

DALLAS COUNTY, ARKANSAS
 COMBINING BALANCE SHEET - OTHER FUNDS IN THE AGGREGATE -
 REGULATORY BASIS
 DECEMBER 31, 2020
 (UNAUDITED)

Schedule 1

SPECIAL REVENUE FUNDS								
	Support Collections Costs	Drug Control	Jail Operation and Maintenance	County Detention Facility	Boating Safety and Enforcement	CMRS 911 Board (Commercial Mobile Radio Service)	Victim/Witness	Indigent Defense
ASSETS								
Cash and cash equivalents	\$ 1,564	\$ 7,161	\$ 21,944	\$ 5,252	\$ 3,508	\$ 90,996	\$ 6,619	\$ 90,639
Accounts receivable	3	2	1,170	159	3	5,867	342	1,999
TOTAL ASSETS	<u>\$ 1,567</u>	<u>\$ 7,163</u>	<u>\$ 23,114</u>	<u>\$ 5,411</u>	<u>\$ 3,511</u>	<u>\$ 96,863</u>	<u>\$ 6,961</u>	<u>\$ 92,638</u>
LIABILITIES AND FUND BALANCES								
Liabilities:								
Accounts payable			\$ 863			\$ 3,653		\$ 663
Settlements pending								
Total Liabilities			<u>863</u>			<u>3,653</u>		<u>663</u>
Fund Balances:								
Restricted	\$ 1,567	\$ 7,163	22,251	\$ 5,411	\$ 3,511	93,210	\$ 6,961	91,975
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 1,567</u>	<u>\$ 7,163</u>	<u>\$ 23,114</u>	<u>\$ 5,411</u>	<u>\$ 3,511</u>	<u>\$ 96,863</u>	<u>\$ 6,961</u>	<u>\$ 92,638</u>

DALLAS COUNTY, ARKANSAS
 COMBINING BALANCE SHEET - OTHER FUNDS IN THE AGGREGATE -
 REGULATORY BASIS
 DECEMBER 31, 2020
 (UNAUDITED)

Schedule 1

	SPECIAL REVENUE FUNDS						
	Child Passenger Protection	Juvenile Fees	Circuit Clerk Commissioner's Fee	Assessor's Late Assessment Fee	Hospital Maintenance	District Court Automation	Communication Facility and Equipment
ASSETS							
Cash and cash equivalents	\$ 4,740	\$ 919	\$ 586	\$ 829	\$ 47,297	\$ 8,581	\$ 57,870
Accounts receivable	32	1		18	3,169	581	10,403
TOTAL ASSETS	<u>\$ 4,772</u>	<u>\$ 920</u>	<u>\$ 586</u>	<u>\$ 847</u>	<u>\$ 50,466</u>	<u>\$ 9,162</u>	<u>\$ 68,273</u>
LIABILITIES AND FUND BALANCES							
Liabilities:							
Accounts payable					\$ 567		
Settlements pending							
Total Liabilities					<u>567</u>		
Fund Balances:							
Restricted	<u>\$ 4,772</u>	<u>\$ 920</u>	<u>\$ 586</u>	<u>\$ 847</u>	<u>49,899</u>	<u>\$ 9,162</u>	<u>\$ 68,273</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 4,772</u>	<u>\$ 920</u>	<u>\$ 586</u>	<u>\$ 847</u>	<u>\$ 50,466</u>	<u>\$ 9,162</u>	<u>\$ 68,273</u>

DALLAS COUNTY, ARKANSAS
 COMBINING BALANCE SHEET - OTHER FUNDS IN THE AGGREGATE -
 REGULATORY BASIS
 DECEMBER 31, 2020
 (UNAUDITED)

Schedule 1

	CUSTODIAL FUNDS				
	Treasurer's Accounts	Collector's Accounts	Sheriff's Accounts	County/Circuit Clerk's Accounts	Totals
ASSETS					
Cash and cash equivalents	\$ 211,350	\$ 23,519	\$ 17,339	\$ 7,421	\$ 1,326,088
Accounts receivable					35,839
TOTAL ASSETS	\$ 211,350	\$ 23,519	\$ 17,339	\$ 7,421	\$ 1,361,927
LIABILITIES AND FUND BALANCES					
Liabilities:					
Accounts payable					\$ 19,976
Settlements pending	\$ 211,350	\$ 23,519	\$ 17,339	\$ 7,421	259,629
Total Liabilities	211,350	23,519	17,339	7,421	279,605
Fund Balances:					
Restricted					\$ 1,082,322
TOTAL LIABILITIES AND FUND BALANCES	\$ 211,350	\$ 23,519	\$ 17,339	\$ 7,421	\$ 1,361,927

DALLAS 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, 2020
(UNAUDITED)

Schedule 2

	SPECIAL REVENUE FUNDS								
	Treasurer's Automation	Collector's Automation	Circuit Court Automation	Assessor's Amendment no. 79	County Recorder's Cost	County Public Library	Solid Waste	County Clerk's Cost	Support Collections Costs
REVENUES									
State aid				\$ 2,395		\$ 19,010	\$ 32,195		
Property taxes						68,623			
Sales taxes									
Fines, forfeitures, and costs			\$ 1,562						
Interest	\$ 34	\$ 8	5	29	\$ 43	48	14,824	\$ 1	\$ 2
Officers' fees					33,965			140	127
911 fees									
Sanitation fees							19,354		
Phone commissions									
Treasurer's commission	14,813								
Collector's commission		2,292							
Other		6		8		2,214	2,911		1
TOTAL REVENUES	14,847	2,306	1,567	2,432	34,008	89,895	69,284	141	130
Less: Treasurer's commission		39		41	570	1,375	16,360	2	2
NET REVENUES	14,847	2,267	1,567	2,391	33,438	88,520	52,924	139	128
EXPENDITURES									
Current:									
General government	16,778	8,100			27,031			28	25
Law enforcement			258						
Public safety									
Sanitation							1,061,554		
Health									
Recreation and culture						95,167			
Total Current	16,778	8,100	258		27,031	95,167	1,061,554	28	25
Debt Service:									
Lease principal							33,194		
Lease interest							683		
Note principal									
Note interest									
TOTAL EXPENDITURES	16,778	8,100	258		27,031	95,167	1,095,431	28	25
EXCESS OF REVENUES OVER (UNDER)									
EXPENDITURES	(1,931)	(5,833)	1,309	2,391	6,407	(6,647)	(1,042,507)	111	103
OTHER FINANCING SOURCES (USES)									
Transfers in							938,316		
Transfers out									
Sales tax remitted to hospital									
Loan proceeds							179,100		
TOTAL OTHER FINANCING SOURCES (USES)							1,117,416		
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER)									
EXPENDITURES AND OTHER USES	(1,931)	(5,833)	1,309	2,391	6,407	(6,647)	74,909	111	103
FUND BALANCES - JANUARY 1,	26,020	7,315	2,604	16,131	17,039	44,520	530,950	519	1,464
FUND BALANCES - DECEMBER 31	\$ 24,089	\$ 1,482	\$ 3,913	\$ 18,522	\$ 23,446	\$ 37,873	\$ 605,859	\$ 630	\$ 1,567

DALLAS 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, 2020
(UNAUDITED)

Schedule 2

	SPECIAL REVENUE FUNDS								
	Drug Control	Jail Operation and Maintenance	County Detention Facility	Boating Safety and Enforcement	CMRS 911 Board (Commercial Mobile Radio Service)	Victim/Witness	Indigent Defense	Child Passenger Protection	Juvenile Fees
REVENUES									
State aid				\$ 801			\$ 1,477		
Property taxes									
Sales taxes									
Fines, forfeitures, and costs	\$ 560	\$ 37,010				\$ 3,964	12,315	\$ 3,958	
Interest	11	55	\$ 5	4	\$ 242	10	139	4	\$ 1
Officers' fees			4,054						315
911 fees					205,361				
Sanitation fees									
Phone commissions									
Treasurer's commission									
Collector's commission									
Other	18		8	2	667	7	10,713	8	
TOTAL REVENUES	589	37,065	4,067	807	206,270	3,981	24,644	3,970	316
Less: Treasurer's commission	10	646	66	14	3,387	4	46	67	5
NET REVENUES	579	36,419	4,001	793	202,883	3,977	24,598	3,903	311
EXPENDITURES									
Current:									
General government									
Law enforcement	500	72,262				4,405	17,477		391
Public safety					278,991				
Sanitation									
Health									
Recreation and culture									
Total Current	500	72,262			278,991	4,405	17,477		391
Debt Service:									
Lease principal									
Lease interest									
Note principal					2,215				
Note interest					616				
TOTAL EXPENDITURES	500	72,262			281,822	4,405	17,477		391
EXCESS OF REVENUES OVER (UNDER)									
EXPENDITURES	79	(35,843)	4,001	793	(78,939)	(428)	7,121	3,903	(80)
OTHER FINANCING SOURCES (USES)									
Transfers in									
Transfers out									
Sales tax remitted to hospital									
Loan proceeds									
TOTAL OTHER FINANCING SOURCES (USES)									
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER)									
EXPENDITURES AND OTHER USES	79	(35,843)	4,001	793	(78,939)	(428)	7,121	3,903	(80)
FUND BALANCES - JANUARY 1,	7,084	58,094	1,410	2,718	172,149	7,389	84,854	869	1,000
FUND BALANCES - DECEMBER 31	\$ 7,163	\$ 22,251	\$ 5,411	\$ 3,511	\$ 93,210	\$ 6,961	\$ 91,975	\$ 4,772	\$ 920

DALLAS 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, 2020
(UNAUDITED)

Schedule 2

	SPECIAL REVENUE FUNDS							
	Circuit Clerk Commissioner's Fee	Assessor's Late Assessment Fee	Hospital Maintenance	Solid Waste Sales Tax	Dallas County Clerk Grant	District Court Automation	Communication Facility and Equipment	Totals
REVENUES								
State aid			\$ 4,709					\$ 60,587
Property taxes		\$ 243	27,597					96,463
Sales taxes			937,486	\$ 937,486				1,874,972
Fines, forfeitures, and costs						\$ 6,368		65,737
Interest	\$ 1	1	61			15	\$ 69	15,612
Officers' fees	101						2,450	41,152
911 fees								205,361
Sanitation fees								19,354
Phone commissions							93,887	93,887
Treasurer's commission								14,813
Collector's commission								2,292
Other		1	89	830			300	17,783
TOTAL REVENUES	102	245	969,942	938,316		6,383	96,706	2,508,013
Less: Treasurer's commission	2	4	16,391			10		39,041
NET REVENUES	100	241	953,551	938,316		6,373	96,706	2,468,972
EXPENDITURES								
Current:								
General government					\$ 29,399			81,361
Law enforcement						7,205	94,854	197,352
Public safety								278,991
Sanitation								1,061,554
Health			28,749					28,749
Recreation and culture								95,167
Total Current			28,749		29,399	7,205	94,854	1,743,174
Debt Service:								
Lease principal								33,194
Lease interest								683
Note principal								2,215
Note interest								616
TOTAL EXPENDITURES			28,749		29,399	7,205	94,854	1,779,882
EXCESS OF REVENUES OVER (UNDER)								
EXPENDITURES	100	241	924,802	938,316	(29,399)	(832)	1,852	689,090
OTHER FINANCING SOURCES (USES)								
Transfers in								938,316
Transfers out				(938,316)				(938,316)
Sales tax remitted to hospital			(921,051)					(921,051)
Loan proceeds								179,100
TOTAL OTHER FINANCING SOURCES (USES)			(921,051)	(938,316)				(741,951)
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER)								
EXPENDITURES AND OTHER USES	100	241	3,751	0	(29,399)	(832)	1,852	(52,861)
FUND BALANCES - JANUARY 1,	486	606	46,148		29,399	9,994	66,421	1,135,183
FUND BALANCES - DECEMBER 31	\$ 586	\$ 847	\$ 49,899	\$ 0	\$ 0	\$ 9,162	\$ 68,273	\$ 1,082,322

DALLAS COUNTY, ARKANSAS
NOTES TO SCHEDULES 1 AND 2
DECEMBER 31, 2020

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 Recorder's Cost	Ark. Code Ann. § 21-6-306 established fund to receive fees collected by circuit clerks to be used for automated record systems and any legitimate county purpose.
County Public Library	Ark. Code Ann. § 13-2-404 established fund to account for library property tax millage levied by the quorum court for the support, operation, and maintenance of the public library.
Solid Waste	Ark. Code Ann. §§ 14-233-101 - 14-233-12 authorizes counties to join with one or more municipalities to create and become members of a sanitation authority. This fund was established by Dallas County Ordinance no. 83-57 (April 20, 1983) for the purpose of participating in projects that are necessary of the disposal, treatment, and handling of solid waste.
County Clerk's Cost	Ark. Code Ann. § 21-6-413 established fund to receive fees collected by county clerks to be used for automated record systems and any legitimate county purpose. Ark. Code Ann. § 16-20-407 established a \$2 marriage license fee to be used for County Clerk's cost.
Support Collections Costs	Ark. Code Ann. § 9-10-109 established fund to receive fees to offset administrative costs in the clerk's office.
Drug Control	Ark. Code Ann. § 5-64-505 established fund to receive asset forfeitures resulting from drug offense cases due to arresting agency.
Jail Operation and Maintenance	Dallas County Ordinance no. 2009-03 (June 16, 2009) established fund pursuant to Ark. Code Ann. § 16-17-129 allowing 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.

DALLAS COUNTY, ARKANSAS
NOTES TO SCHEDULES 1 AND 2
DECEMBER 31, 2020

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

<u>Fund Name</u>	<u>Fund Description</u>
County Detention Facility	Ark. Code Ann. § 12-41-505 established fund to receive 90% of a \$40 booking and administration fee assessed on persons convicted of a felony or Class A misdemeanor to be used exclusively for the maintenance, operation, and capital expenditures of a county jail or regional detention facility or for certificate pay for law enforcement and jailer personnel.
Boating Safety and Enforcement	Ark. Code Ann. § 27-101-111 established fund to receive fees to be used for operating a patrol on the waterways within the county or for emergency rescue services if the county has not established a patrol.
CMRS 911 Board (Commercial Mobile Radio Service)	Ark. Code Ann. § 12-10-318 established fund to receive fees collected by telephone providers for 911 emergency services.
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.
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.
Child Passenger Protection	Ark. Code Ann. § 27-34-108 established fund to receive 25% of the district court fines levied for violations of the Child Passenger Protection Code to be used for promotion of public safety.
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.

DALLAS COUNTY, ARKANSAS
NOTES TO SCHEDULES 1 AND 2
DECEMBER 31, 2020

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

<u>Fund Name</u>	<u>Fund Description</u>
Hospital Maintenance	Established to account for a county-wide .4 mil tax on real and personal property as approved by Dallas County referendum on November 22, 1955 and to receive monies from a one cent sales and use tax levied by Dallas County Ordinance no. 2011-05 (March 15, 2011) as approved by referendum on June 14, 2011, for the maintenance of the county hospital.
Solid Waste Sales Tax	Established to receive and remit sales tax for the Solid Waste Authority.
Dallas County Clerk Grant	Established to receive automated system grant from Association of Arkansas Counties.
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.
Communication Facility and Equipment	Ark. Code Ann. §§ 21-6-307, 12-41-105 established fund to receive 25% of Sheriff's fees collected, phone commission funds, and profits earned from prisoner commissary services to be used to train operations staff; operate, equip, repair, or replace existing communication equipment; purchase additional communications equipment; otherwise improve a communications facility or system for the sheriff's department; or purchase vehicles, weapons, or other equipment for the sheriff's department.

Treasurer's accounts consist primarily of treasurer's commission and bond money.

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

Sheriff's accounts consist primarily of inmate trust money.

County/Circuit Clerk's accounts consist primarily of fee money to be settled with the Treasurer and trust money awaiting disposition by the applicable court.

DALLAS COUNTY, ARKANSAS
OTHER GENERAL INFORMATION
DECEMBER 31, 2020
(UNAUDITED)

1. A. Basis of Presentation - Regulatory

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

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

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

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

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

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

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

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

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.

DALLAS COUNTY, ARKANSAS
OTHER GENERAL INFORMATION
DECEMBER 31, 2020
(UNAUDITED)

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 accounts and certificates of deposit.

Settlements Pending

Settlements pending are considered fines, forfeitures, costs, property taxes, officers fees, commissary and treasurer's commission that have not been transferred to the appropriate entities.

Fund Balance Classifications

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

D. Property Taxes

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

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.

DALLAS COUNTY, ARKANSAS
OTHER GENERAL INFORMATION
DECEMBER 31, 2020
(UNAUDITED)

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.

There were no committed fund balances at year end.

2. **Details of Fund Balance Classifications**

Fund balance classifications at December 31, 2020, are composed of the following:

Description	General Fund	Road Fund	Other Funds in the Aggregate
Fund Balances:			
Restricted for:			
General government			\$ 71,169
Law enforcement			220,801
Highways and streets		\$ 631,093	
Public safety			96,721
Sanitation			605,859
Health			49,899
Recreation and culture			37,873
Total Restricted		<u>631,093</u>	<u>1,082,322</u>
Assigned to:			
General government	\$ 31,014		
Unassigned	<u>1,633,653</u>		
Totals	<u>\$ 1,664,667</u>	<u>\$ 631,093</u>	<u>\$ 1,082,322</u>

3. **Commitments**

Total commitments consist of the following at December 31, 2020:

	December 31, 2020
Long-term liabilities	\$ 493,503
Noncancellable leases	44,027
Reappraisal contract	386,208
Construction contracts	<u>5,500</u>
Total Commitments	<u>\$ 929,238</u>

DALLAS COUNTY, ARKANSAS
OTHER GENERAL INFORMATION
DECEMBER 31, 2020
(UNAUDITED)

3. Commitments (Continued)

Long-term Liabilities

Long-term liabilities at December 31, 2020, are comprised of the following:

	December 31, 2020
<u>Direct Borrowings</u>	
Lease-purchase dated January 13, 2016, with Welch State Bank in the amount of \$156,100 for the purchase of a 2016 Western Star 470 truck; 60 monthly payments of \$2,823 at 3.26% interest. Payments are to be made from Solid Waste Fund.	\$ 2,816
Promissory note dated June 27, 2019, with FBT Bank & Mortgage in the amount of \$155,316 for the purchase of a John Deere 6110M Cab Tractor and Alamo Machete 22' Boom Mower; 36 monthly payments of \$4,611 at 4.25% interest. Payments are to be made from Road Fund.	84,576
Installment contract dated September 18, 2020, with two individuals in the amount of \$50,000 for the purchase of land and a building for the purpose of housing the 911 office; 60 monthly payments of \$944 at 5% interest. Payments are to be made from the Emergency 911 Service Fund.	47,785
Promissory note dated April 22, 2020, with FBT Bank & Mortgage in the amount of \$179,419 for the purchase of a 2020 Western Star Solid Waste Truck, 54 monthly payments of \$3,693 at 3.65% interest will begin January 15, 2021. Payments are to be made from the Solid Waste Fund.	179,419
Promissory note dated August 15, 2020, with FBT Bank & Mortgage in the amount of \$48,316 for the purchase of a 2013 Caterpillar 924K Wheel Loader; 23 monthly payments of \$2,082 and one balloon payment of \$4,115 at 3.25% interest. Payments are to be made from the Road Fund.	40,504
Total Direct Borrowings	355,100
Landfill closure and postclosure care costs	138,403
Total Long-term liabilities	\$ 493,503

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

The County's outstanding lease-purchase and notes from direct borrowings of \$355,100 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.

Post Employment Benefits Other Than Pensions

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

DALLAS COUNTY, ARKANSAS
OTHER GENERAL INFORMATION
DECEMBER 31, 2020
(UNAUDITED)

3. Commitments (Continued)

Landfill Closure and Postclosure Care Costs

Dallas County is the owner of Permit no. 0210-S4 to operate a Class IV solid waste landfill on land owned by Dallas County Solid Waste Authority. The Dallas County Solid Waste Authority operates the aforementioned landfill. State and federal regulations require a final cover be placed on the landfill site when it stops accepting waste and the performance of certain maintenance and monitoring functions at the site for two years after closure.

The Arkansas Department of Environmental Quality (ADEQ), Regulation no. 22, requires the County as the owner of the permit to file a closure/postclosure plan complete with cost estimates. This plan was accepted by ADEQ December 20, 1996. Closure and postclosure care costs will be paid only near or after the date the landfill stops accepting waste. Current cost estimates for closure/postclosure care is \$138,403 at December 31, 2020. These estimated costs are based on the amount that would be paid if all equipment, facilities, and services required to close, monitor, and maintain the landfill were acquired as of December 31, 2020. The actual cost of closure and postclosure may be higher due to inflation, changes in technology, or changes in landfill laws and regulations.

The annual engineers report, dated September 16, 2021, estimates the remaining capacity of the landfill at 12.5% of the original capacity with a remaining life of the landfill estimated to be 23 years.

In accordance with Ark. Code Ann. §§ 8-6-1602, 1603, the County is required to establish financial assurance for the costs of closure and post-closure care in compliance with state regulation and the solid waste permit. The County provided financial assurance of \$141,142 in the form of a Contract of Obligation dated June 25, 2015. This Contract of Obligation authorizes the State Treasurer to withhold from any funds being distributed from the State of Arkansas to Dallas County the sum of \$141,142 upon receiving notice from the Director of the Arkansas Department of Environmental Quality of Dallas County's failure to properly disclose operation. The County is in compliance with these requirements.

Long-Term Debt Issued and Outstanding

Date of Issue	Date of Final Maturity	Rate of Interest	Amount Authorized and Issued	Debt Outstanding December 31, 2020	Maturities to December 31, 2020
<u>Direct Borrowings</u>					
1/13/16	1/13/21	3.26%	\$ 156,100	\$ 2,815	\$ 153,285
6/27/19	7/10/22	4.25%	155,316	84,577	70,739
9/18/20	9/15/25	5.00%	50,000	47,785	2,215
4/22/20	6/15/25	3.65%	179,419	179,419	
8/15/20	8/15/22	3.25%	48,316	40,504	7,812
Total Long-Term Debt			<u>\$ 589,151</u>	<u>\$ 355,100</u>	<u>\$ 234,051</u>

Changes in Long-Term Debt

	Balance January 01, 2020	Issued	Retired	Balance December 31, 2020
<u>Direct Borrowings</u>				
Notes payable	\$ 135,124	\$ 277,735	\$ 60,575	\$ 352,284
Capital leases	36,010		33,194	2,816
Total Long-Term Debt	<u>\$ 171,134</u>	<u>\$ 277,735</u>	<u>\$ 93,769</u>	<u>\$ 355,100</u>

DALLAS COUNTY, ARKANSAS
OTHER GENERAL INFORMATION
DECEMBER 31, 2020
(UNAUDITED)

3. Commitments (Continued)

Debt Service Requirements to Maturity

The County is obligated for the following amounts at December 31, 2020:

Years Ending December 31,	Direct Borrowings		
	Principal	Interest	Total
2021	\$ 122,692	\$ 16,088	\$ 138,780
2022	97,640	7,056	104,696
2023	51,243	4,397	55,640
2024	53,281	2,359	55,640
2025	30,244	407	30,651
Totals	<u>\$ 355,100</u>	<u>\$ 30,307</u>	<u>\$ 385,407</u>

Noncancellable Leases

The County entered into noncancellable lease agreements for the following:

1. Ricoh MP C401 Copier on June 21, 2017, with monthly rental payments of \$127 for 60 months.
2. Caterpillar 120-14AWD motor grader on June 14, 2019, with monthly rental payments of \$2,319 for 36 months.

At the end of the lease terms, the County will return the lease equipment.

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

Year	December 31, 2020
2021	\$ 29,351
2022	14,676
Total	<u>\$ 44,027</u>

Rental expense for 2020 was \$29,351.

County-Wide Reappraisal Contract

The County entered into a contract with Total Assessment Solutions Corporation on November 22, 2019, for a county-wide reappraisal. The County is obligated for 60 monthly payments of \$8,046 for a total of \$482,760 beginning January 15, 2020. Contract expense for 2020 was \$96,552.

The County is obligated for the following amounts at December 31, 2020:

Year	December 31, 2020
2021	\$ 96,552
2022	96,552
2023	96,552
2024	96,552
Total	<u>\$ 386,208</u>

DALLAS COUNTY, ARKANSAS
OTHER GENERAL INFORMATION
DECEMBER 31, 2020
(UNAUDITED)

3. Commitments (Continued)

Construction Contract

The County was contractually obligated for the following construction contract at December 31, 2020:

<u>Project Name</u>	<u>Completed Date</u>	<u>Contract Balance December 31, 2020</u>
Emergency Management	March 24, 2021	<u>\$ 5,500</u>

4. Interfund Transfers

Within Other Funds in the Aggregate, \$938,316 was transferred from the Solid Waste Sales Tax Fund to the Solid Waste Fund for operations.

5. Subsequent Events

On September 15, 2021, the County entered into a promissory note of \$316,683 with interest rate of 2.87 percent. The funds were used to purchase two 2022 Mack GR64 trucks.

On April 05, 2022, the County entered into two promissory notes totaling \$483,117 with interest rate of 3.95 percent. The funds were used to purchase two Caterpillar 140GC Motor Graders.

6. Joint Venture: Regional Library

Dallas, Hot Spring, and Grant Counties entered into an agreement in January 1982 in accordance with Ark. Code Ann. § 13-2-401 to establish the Mid-Arkansas Regional Library. The agreement was amended in September 1989 and July 2019 to include Cleveland and Saline Counties, respectively. The agreement states that the business of the Mid-Arkansas Regional Library shall be handled by the Regional Board. Funds for the Mid-Arkansas Regional Library consist of state aid grants, federal funds, and any 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 that county's one mill tax and has control of its particular library. The County made no payments to or on behalf of the Mid-Arkansas Regional Library in 2020. The financial statements of the Mid-Arkansas Regional Library have been audited for 2020. Financial information may be obtained at the Hot Spring County Library, 202 East Third Street, Malvern, Arkansas 72104.

7. Jointly Governed Organization

Thirteenth Judicial District Drug Task Force

The Prosecuting Attorney of the Thirteenth Judicial District, the Sheriffs' Departments of Calhoun, Cleveland, Columbia, Dallas, Ouachita, and Union Counties and the Police Departments of Camden, El Dorado, Fordyce, Hampton, Magnolia, Rison, and Smackover entered into an agreement to establish the Thirteenth Judicial District Drug Task Force. The agreement covers the period July 1, 2020 to June 30, 2021, and may be extended upon written mutual agreement. Funding was provided through a Drug Law Enforcement Program grant, applied for by the Prosecuting Attorney of the Thirteenth Judicial District. No contributions or payments for expenditures were made to the Thirteenth Judicial District Drug Task Force by the County. The 2020 financial statements of the Thirteenth Judicial District Drug Task Force have not been audited.

DALLAS COUNTY, ARKANSAS
OTHER GENERAL INFORMATION
DECEMBER 31, 2020
(UNAUDITED)

7. Jointly Governed Organization (Continued)

Southwest Arkansas Regional Intermodal Authority

Nevada, Clark, Montgomery, Pike, and Dallas Counties and the Cities of Gurdon, Prescott, Glenwood, Caddo Valley, Murfreesboro, Arkadelphia, Amity, and Fordyce entered into an agreement on May 18, 2010, to establish the Southwest Arkansas Regional Intermodal Authority pursuant to Ark. Code Ann. §§ 14-143-101 – 14-143-129. The Southwest Regional Intermodal Authority shall be governed by a board of directors consisting of 18 members appointed by the participants' County Judges and Mayors. Each Participating City will receive one member and each participating County will receive two members. Annual dues are \$2,000 per County and \$1,000 per City based on \$1,000 for each board member. No payments were made to the Southwest Arkansas Regional Intermodal Authority by the County other than the annual membership dues which were \$2,000 for 2020. Separate financial statements for the Southwest Arkansas Regional Intermodal Authority are not available.

8. Arkansas Public Employees Retirement System

Plan Description

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

Funding Policy

APERS has contributory and non-contributory plans. Contributory members are required by State law to contribute 5% of their salary. 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, 2020 (date of APERS Employer Allocation Report) were \$300,485.

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, 2020 (actuarial valuation date and measurement date) was \$2,878,574.

9. Capital Assets

The County's capital assets records are summarized below :

	December 31, 2020
Land and Buildings	\$ 6,012,437
Equipment	4,275,456
Total	<u>\$ 10,287,893</u>

DALLAS COUNTY, ARKANSAS
OTHER GENERAL INFORMATION
DECEMBER 31, 2020
(UNAUDITED)

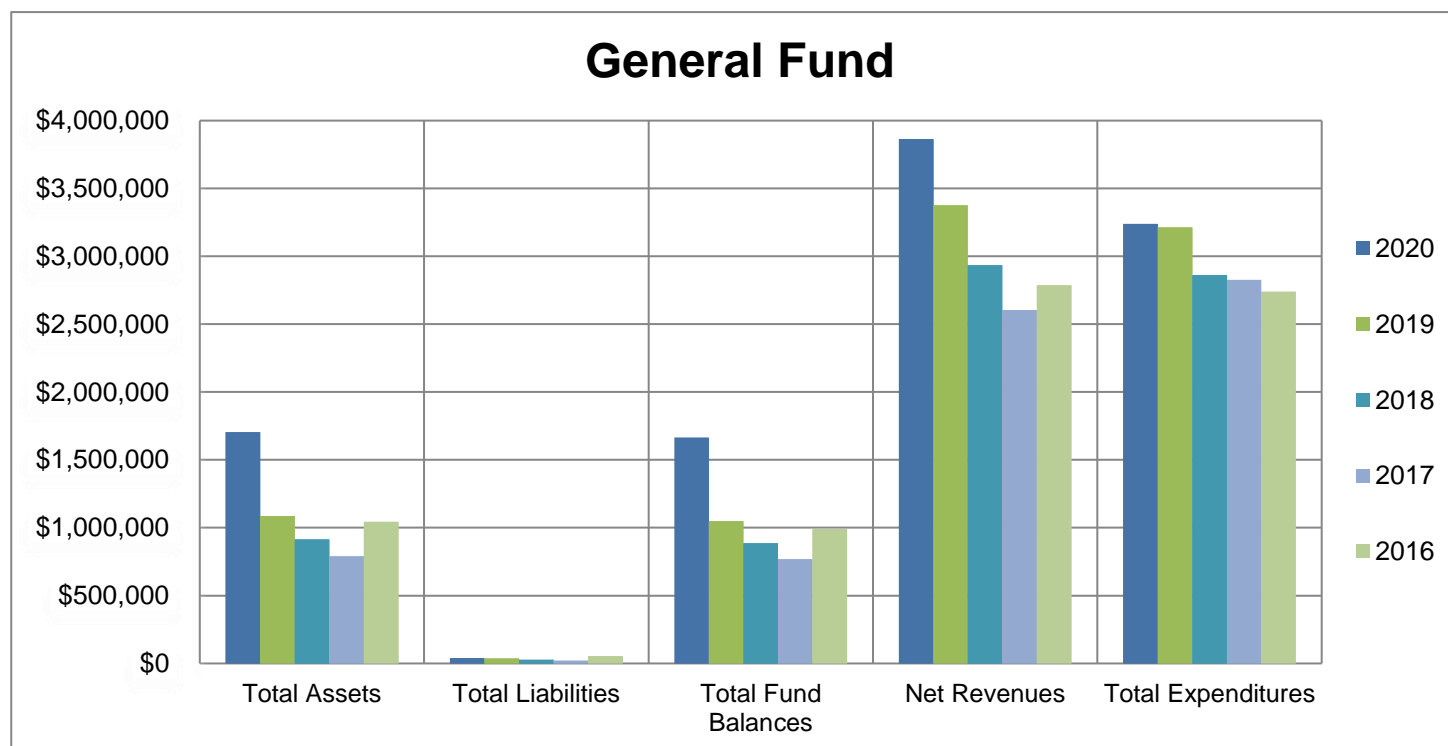
10. Corona Virus (COVID-19)

On March 11, 2020, the Governor of Arkansas issued Executive Order 20-03 declaring an emergency and ordered Arkansas Department of Health to take action to prevent the spread of coronavirus disease 2019 (COVID-19). In 2020, the County Received \$562,734 in federal aid from the Coronavirus Aid, Relief and Economic Securities (CARES) Act. The County was awarded \$1,361,416 in federal aid from the American Rescue Plan Act of 2021, and as of report date, \$608,708 of this amount had been received. The extent of the impact of COVID-19 on financial statements for future reporting periods remains uncertain, however, the County is expecting to receive additional federal aid for coronavirus relief.

DALLAS COUNTY, ARKANSAS
SCHEDULE OF SELECTED INFORMATION FOR THE LAST FIVE YEARS - GENERAL FUND - REGULATORY BASIS
DECEMBER 31, 2020
(UNAUDITED)

Schedule 3-1

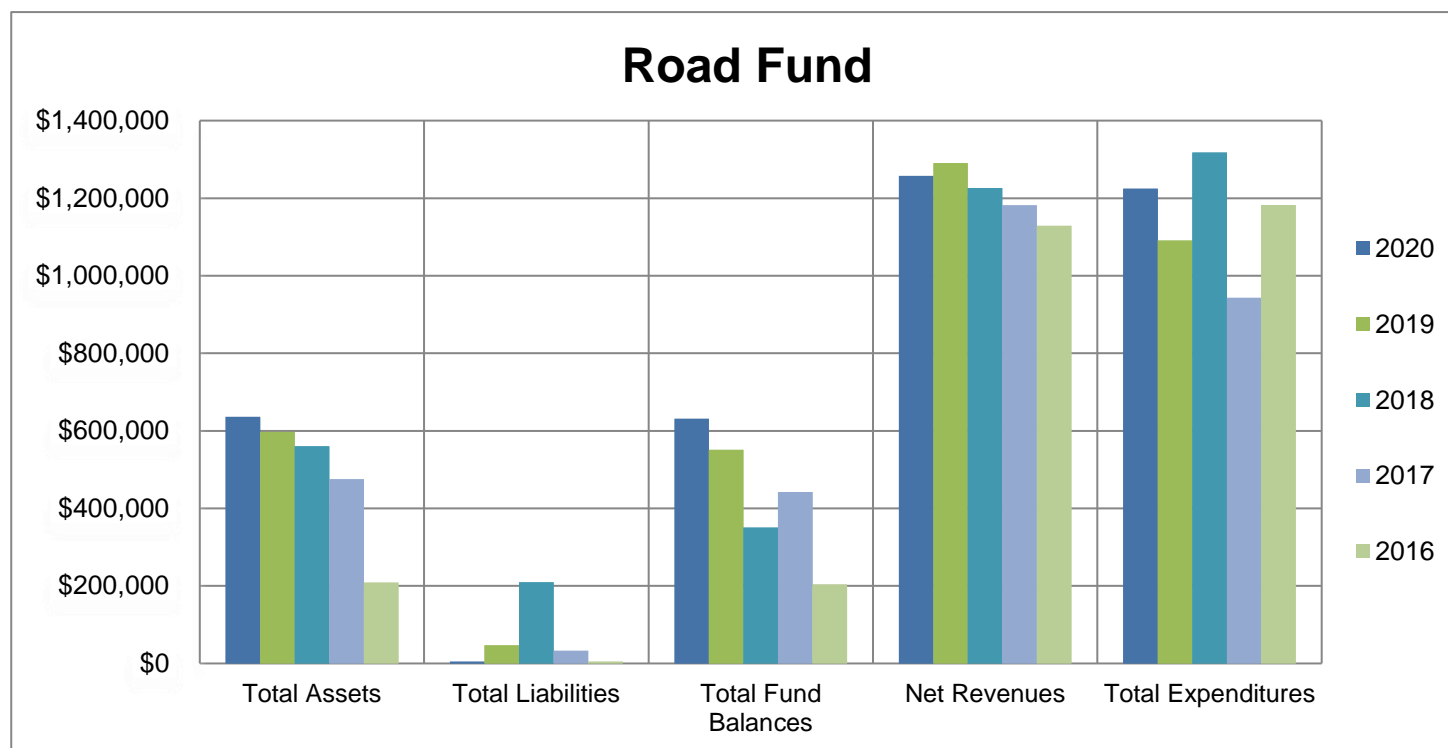
<u>General</u>	2020	2019	2018	2017	2016
Total Assets	\$ 1,704,497	\$ 1,085,738	\$ 912,784	\$ 788,459	\$ 1,042,516
Total Liabilities	39,830	37,140	27,007	20,764	53,843
Total Fund Balances	1,664,667	1,048,598	885,777	767,695	988,673
Net Revenues	3,864,190	3,375,461	2,934,700	2,605,156	2,785,810
Total Expenditures	3,238,127	3,212,140	2,862,657	2,826,134	2,737,797
Total Other Financing Sources/Uses			46,039		36,804



DALLAS COUNTY, ARKANSAS
SCHEDULE OF SELECTED INFORMATION FOR THE LAST FIVE YEARS - ROAD FUND - REGULATORY BASIS
DECEMBER 31, 2020
(UNAUDITED)

Schedule 3-2

<u>Road</u>	2020	2019	2018	2017	2016
Total Assets	\$ 635,635	\$ 597,433	\$ 559,973	\$ 475,285	\$ 208,367
Total Liabilities	4,542	46,575	209,410	32,910	4,707
Total Fund Balances	631,093	550,858	350,563	442,375	203,660
Net Revenues	1,257,122	1,290,624	1,226,147	1,181,407	1,128,291
Total Expenditures	1,224,517	1,090,329	1,317,959	942,692	1,181,929
Total Other Financing Sources/Uses	47,630				



DALLAS COUNTY, ARKANSAS
SCHEDULE OF SELECTED INFORMATION FOR THE LAST FIVE YEARS - OTHER FUNDS IN THE AGGREGATE - REGULATORY BASIS
DECEMBER 31, 2020
(UNAUDITED)

Schedule 3-3

Other Funds in the Aggregate	2020	2019	2018	2017	2016
Total Assets	\$ 1,361,927	\$ 1,407,609	\$ 1,588,982	\$ 1,391,661	\$ 1,463,643
Total Liabilities	279,605	282,420	266,991	212,175	291,621
Total Fund Balances	1,082,322	1,125,189	1,321,991	1,179,486	1,172,022
Net Revenues	2,468,972	2,153,472	2,242,163	2,243,420	2,722,986
Total Expenditures	1,779,882	1,504,595	1,376,674	1,501,363	1,785,390
Total Other Financing Sources/Uses	(741,951)	(846,737)	(868,495)	(734,593)	(885,570)

