

**Dallas County, Arkansas**

**Financial and Compliance Report**

**December 31, 2022**

LEGISLATIVE JOINT AUDITING COMMITTEE

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Financial and Compliance Report

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# Arkansas



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Senate Chair  
**Sen. Jim Dotson**  
Senate Vice Chair

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

**Kevin William White, CPA, JD**  
Legislative Auditor

## LEGISLATIVE JOINT AUDITING COMMITTEE ARKANSAS LEGISLATIVE AUDIT

### 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, 2022, and have issued our report thereon dated February 4, 2025. 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 2022:

County Judge: Clerk Brent  
Treasurer: Louann Clayton  
Sheriff: Josh McMullen (Appointed July 21, 2022)  
Stan McGahee (Resigned July 11, 2022)  
Tax Collector: Brenda Black  
County/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, Sheriff, and County/Circuit Clerk.**

#### **Sheriff**

We became aware of and verified a Sheriff's Office ("County") employee who was also employed with a neighboring city ("City"). Review of this individual's timesheets from the County and the City revealed 17 days with 20 hours charged per day and 2 days with 24 hours charged in a single day. However, it should be noted that the employee did not always complete his timesheets at the County or the City, and some of the hours worked may have been applied to the incorrect day. The employee maintained that all hours were worked. However, the employee acknowledged that he utilized a County-owned vehicle when performing work for the neighboring City.

#### **County Judge**

The County entered into two 72-month installment contracts with a local bank on April 5, 2022, in the amount of \$483,117 for the purchase of equipment, which appears to be in conflict with Ark. Const. amend. 78, § 2, which limits short-term financing obligations to five years.

#### **County Judge, Sheriff, and County/Circuit Clerk**

Failure to submit multiple, consecutive utility payments for the County Jail timely resulted in the County paying the vendor additional service deposits totaling \$7,175 and late fees totaling \$97 from January 1, 2022 to December 31, 2022, to continue receiving services.

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

ARKANSAS LEGISLATIVE AUDIT

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

Kevin William White, CPA, JD  
Legislative Auditor

Little Rock, Arkansas  
February 4, 2025  
LOCO02022

DALLAS COUNTY, ARKANSAS  
BALANCE SHEET - REGULATORY BASIS  
DECEMBER 31, 2022  
(UNAUDITED)

Exhibit A

	<u>General</u>	<u>Road</u>	<u>Other Funds in the Aggregate</u>
<b>ASSETS</b>			
Cash and cash equivalents	\$ 1,576,175	\$ 647,628	\$ 2,557,705
Accounts receivable	465,994	3,227	50,323
	<u>2,042,169</u>	<u>650,855</u>	<u>2,608,028</u>
<b>TOTAL ASSETS</b>			
<b>LIABILITIES AND FUND BALANCES</b>			
<b>Liabilities:</b>			
Accounts payable	\$ 95,225	\$ 31,657	\$ 175,674
Settlements pending			280,671
Total Liabilities	<u>95,225</u>	<u>31,657</u>	<u>456,345</u>
<b>Fund Balances:</b>			
Restricted	50,025	619,198	2,151,683
Assigned	31,953		
Unassigned	1,864,966		
Total Fund Balances	<u>1,946,944</u>	<u>619,198</u>	<u>2,151,683</u>
	<u>2,042,169</u>	<u>650,855</u>	<u>2,608,028</u>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>			

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, 2022  
(UNAUDITED)

Exhibit B

	General	Road	Other Funds in the Aggregate
<b>REVENUES</b>			
State aid	\$ 697,508	\$ 1,416,261	\$ 80,002
Federal aid	79,944		991,288
Property taxes	397,450	102,118	101,428
Sales taxes			2,201,292
Fines, forfeitures, and costs	203,423		85,751
Interest	24,893	4,514	11,728
Officers' fees	15,894		44,183
Sanitation fees			28,335
911 fees			184,511
Jail fees	1,835,538		
Phone commissions			130,454
Sale of county building	139,500		
Treasurer's commission	119,749		16,305
Collector's commission	176,094		2,349
Taxes apportioned - Assessor's salary and expense	211,007		
Other	119,961	54,705	39,377
<b>TOTAL REVENUES</b>	<b>4,020,961</b>	<b>1,577,598</b>	<b>3,917,003</b>
Less: Treasurer's commission	77,448	36,322	52,378
<b>NET REVENUES</b>	<b>3,943,513</b>	<b>1,541,276</b>	<b>3,864,625</b>
<b>EXPENDITURES</b>			
Current:			
General government	1,315,302		46,402
Law enforcement	2,190,028		177,827
Highways and streets	5,898	2,140,145	
Public safety	217,504		443,879
Sanitation			1,114,026
Health	24,000		28,336
Recreation and culture	7,874		98,751
Social services	77,173		
Total Current	3,837,779	2,140,145	1,909,221
Debt Service:			
Financed purchase principal	8,826	175,808	40,454
Financed purchase interest	1,553	23,241	4,807
<b>TOTAL EXPENDITURES</b>	<b>3,848,158</b>	<b>2,339,194</b>	<b>1,954,482</b>

DALLAS COUNTY, ARKANSAS  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES -  
REGULATORY BASIS  
FOR THE YEAR ENDED DECEMBER 31, 2022  
(UNAUDITED)

Exhibit B

	General	Road	Other Funds in the Aggregate
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ 95,355	\$ (797,918)	\$ 1,910,143
OTHER FINANCING SOURCES (USES)			
Transfers in	76,659	14,461	35,983
Transfers out	(50,444)		(76,659)
Sales tax remitted to hospital			(1,083,624)
Proceeds from financed purchases		672,085	
TOTAL OTHER FINANCING SOURCES (USES)	26,215	686,546	(1,124,300)
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	121,570	(111,372)	785,843
FUND BALANCES - JANUARY 1	1,825,374	730,570	1,365,840
FUND BALANCES - DECEMBER 31	\$ 1,946,944	\$ 619,198	\$ 2,151,683

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, 2022  
(UNAUDITED)

Exhibit C

	General			Road		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES</b>						
State aid	\$ 525,827	\$ 697,508	\$ 171,681	\$ 1,183,703	\$ 1,416,261	\$ 232,558
Federal aid	16,770	79,944	63,174			
Property taxes	363,700	397,450	33,750	90,900	102,118	11,218
Fines, forfeitures, and costs	165,507	203,423	37,916			
Interest	5,000	24,893	19,893	3,600	4,514	914
Officers' fees	9,850	15,894	6,044			
Jail fees	1,300,000	1,835,538	535,538			
Sale of county building		139,500	139,500			
Treasurer's commission	109,488	119,749	10,261			
Collector's commission	170,000	176,094	6,094			
Taxes apportioned - Assessor's salary and expense	195,000	211,007	16,007			
Other	61,798	119,961	58,163	1,500	54,705	53,205
<b>TOTAL REVENUES</b>	<b>2,922,940</b>	<b>4,020,961</b>	<b>1,098,021</b>	<b>1,279,703</b>	<b>1,577,598</b>	<b>297,895</b>
Less: Treasurer's commission		77,448	(77,448)		36,322	(36,322)
<b>NET REVENUES</b>	<b>2,922,940</b>	<b>3,943,513</b>	<b>1,020,573</b>	<b>1,279,703</b>	<b>1,541,276</b>	<b>261,573</b>
<b>EXPENDITURES</b>						
Current:						
General government	2,340,218	1,315,302	1,024,916			
Law enforcement	2,129,160	2,190,028	(60,868)			
Highways and streets		5,898	(5,898)	2,504,245	2,140,145	364,100
Public safety	320,593	217,504	103,089			
Health	24,000	24,000	0			
Recreation and culture	6,825	7,874	(1,049)			
Social services	77,225	77,173	52			
<b>Total Current</b>	<b>4,898,021</b>	<b>3,837,779</b>	<b>1,060,242</b>	<b>2,504,245</b>	<b>2,140,145</b>	<b>364,100</b>
Debt Service:						
Financed purchase principal		8,826	(8,826)		175,808	(175,808)
Financed purchase interest		1,553	(1,553)		23,241	(23,241)
<b>TOTAL EXPENDITURES</b>	<b>4,898,021</b>	<b>3,848,158</b>	<b>1,049,863</b>	<b>2,504,245</b>	<b>2,339,194</b>	<b>165,051</b>



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, 2022  
(UNAUDITED)

Exhibit C

	General			Road		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ (1,975,081)	\$ 95,355	\$ 2,070,436	\$ (1,224,542)	\$ (797,918)	\$ 426,624
OTHER FINANCING SOURCES (USES)						
Transfers in	930,000	76,659	(853,341)	275,000	14,461	(260,539)
Transfers out		(50,444)	(50,444)			
Proceeds from financed purchases					672,085	672,085
TOTAL OTHER FINANCING SOURCES (USES)	930,000	26,215	(903,785)	275,000	686,546	411,546
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	(1,045,081)	121,570	1,166,651	(949,542)	(111,372)	838,170
FUND BALANCES - JANUARY 1	175,000	1,825,374	1,650,374	300,000	730,570	430,570
FUND BALANCES - DECEMBER 31	\$ (870,081)	\$ 1,946,944	\$ 2,817,025	\$ (649,542)	\$ 619,198	\$ 1,268,740

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, 2022  
 (UNAUDITED)

Schedule 1

SPECIAL REVENUE FUNDS

	Treasurer's Automation	Collector's Automation	Circuit Court Automation	District Court Automation	Assessor's Amendment no. 79	County Recorder's Cost	County Library	Solid Waste	County Clerk's Cost
ASSETS									
Cash and cash equivalents	\$ 21,386	\$ 6,106	\$ 8,608	\$ 11,365	\$ 13,996	\$ 16,454	\$ 32,249	\$ 681,754	\$ 752
Accounts receivable						2,248	396		8
<b>TOTAL ASSETS</b>	<b>\$ 21,386</b>	<b>\$ 6,106</b>	<b>\$ 8,608</b>	<b>\$ 11,365</b>	<b>\$ 13,996</b>	<b>\$ 18,702</b>	<b>\$ 32,645</b>	<b>\$ 681,754</b>	<b>\$ 760</b>
LIABILITIES AND FUND BALANCES									
Liabilities:									
Accounts payable						\$ 658	\$ 2,638	\$ 45,473	\$ 261
Settlements pending									
<b>Total Liabilities</b>						<b>658</b>	<b>2,638</b>	<b>45,473</b>	<b>261</b>
Fund Balances:									
Restricted	\$ 21,386	\$ 6,106	\$ 8,608	\$ 11,365	\$ 13,996	18,044	30,007	636,281	499
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$ 21,386</b>	<b>\$ 6,106</b>	<b>\$ 8,608</b>	<b>\$ 11,365</b>	<b>\$ 13,996</b>	<b>\$ 18,702</b>	<b>\$ 32,645</b>	<b>\$ 681,754</b>	<b>\$ 760</b>

DALLAS COUNTY, ARKANSAS  
 COMBINING BALANCE SHEET - OTHER FUNDS IN THE AGGREGATE -  
 REGULATORY BASIS  
 DECEMBER 31, 2022  
 (UNAUDITED)

Schedule 1

	SPECIAL REVENUE FUNDS							
	Support Collections Costs	Drug Control	Jail Operating 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	\$ 1,520	\$ 7,702	\$ 20,065	\$ 12,053	\$ 4,736	\$ 61,082	\$ 6,506	\$ 106,291
Accounts receivable	5		2,505	247		28,829		1,141
<b>TOTAL ASSETS</b>	<b>\$ 1,525</b>	<b>\$ 7,702</b>	<b>\$ 22,570</b>	<b>\$ 12,300</b>	<b>\$ 4,736</b>	<b>\$ 89,911</b>	<b>\$ 6,506</b>	<b>\$ 107,432</b>
LIABILITIES AND FUND BALANCES								
Liabilities:								
Accounts payable			\$ 7,631			\$ 6,497	\$ 25	\$ 376
Settlements pending								
<b>Total Liabilities</b>			<b>7,631</b>			<b>6,497</b>	<b>25</b>	<b>376</b>
Fund Balances:								
Restricted	\$ 1,525	\$ 7,702	14,939	\$ 12,300	\$ 4,736	83,414	6,481	107,056
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$ 1,525</b>	<b>\$ 7,702</b>	<b>\$ 22,570</b>	<b>\$ 12,300</b>	<b>\$ 4,736</b>	<b>\$ 89,911</b>	<b>\$ 6,506</b>	<b>\$ 107,432</b>

DALLAS COUNTY, ARKANSAS  
 COMBINING BALANCE SHEET - OTHER FUNDS IN THE AGGREGATE -  
 REGULATORY BASIS  
 DECEMBER 31, 2022  
 (UNAUDITED)

Schedule 1

	SPECIAL REVENUE FUNDS							
	Child Passenger Protection	Juvenile Fees	Circuit Clerk Commissioner's Fee	Assessor's Late Assessment Fee	American Rescue Plan Act	Hospital Maintenance	Communication Facility and Equipment	County Law Library
ASSETS								
Cash and cash equivalents	\$ 9,248	\$ 1,236	\$ 990	\$ 1,993	\$ 944,822	\$ 62,730	\$ 37,520	\$ 97,276
Accounts receivable	575						14,369	
<b>TOTAL ASSETS</b>	<b>\$ 9,823</b>	<b>\$ 1,236</b>	<b>\$ 990</b>	<b>\$ 1,993</b>	<b>\$ 944,822</b>	<b>\$ 62,730</b>	<b>\$ 51,889</b>	<b>\$ 97,276</b>
LIABILITIES AND FUND BALANCES								
Liabilities:								
Accounts payable						\$ 1,026	\$ 2,495	
Settlements pending								
<b>Total Liabilities</b>						<b>1,026</b>	<b>2,495</b>	
Fund Balances:								
Restricted	\$ 9,823	\$ 1,236	\$ 990	\$ 1,993	\$ 944,822	61,704	49,394	\$ 97,276
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$ 9,823</b>	<b>\$ 1,236</b>	<b>\$ 990</b>	<b>\$ 1,993</b>	<b>\$ 944,822</b>	<b>\$ 62,730</b>	<b>\$ 51,889</b>	<b>\$ 97,276</b>

DALLAS COUNTY, ARKANSAS  
 COMBINING BALANCE SHEET - OTHER FUNDS IN THE AGGREGATE -  
 REGULATORY BASIS  
 DECEMBER 31, 2022  
 (UNAUDITED)

Schedule 1

	CAPITAL PROJECTS FUND	CUSTODIAL FUNDS				Totals
	Arkansas Community & Economic Development Program (ACEDP) Grant	Treasurer's Accounts	Collector's Accounts	Sheriff's Accounts	County and Circuit Clerk's Accounts	
<b>ASSETS</b>						
Cash and cash equivalents	\$ 108,594	\$ 154,949	\$ 77,648	\$ 42,829	\$ 5,245	\$ 2,557,705
Accounts receivable						50,323
<b>TOTAL ASSETS</b>	<b>\$ 108,594</b>	<b>\$ 154,949</b>	<b>\$ 77,648</b>	<b>\$ 42,829</b>	<b>\$ 5,245</b>	<b>\$ 2,608,028</b>
<b>LIABILITIES AND FUND BALANCES</b>						
<b>Liabilities:</b>						
Accounts payable	\$ 108,594					\$ 175,674
Settlements pending		\$ 154,949	\$ 77,648	\$ 42,829	\$ 5,245	280,671
<b>Total Liabilities</b>	<b>108,594</b>	<b>154,949</b>	<b>77,648</b>	<b>42,829</b>	<b>5,245</b>	<b>456,345</b>
<b>Fund Balances:</b>						
Restricted						2,151,683
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$ 108,594</b>	<b>\$ 154,949</b>	<b>\$ 77,648</b>	<b>\$ 42,829</b>	<b>\$ 5,245</b>	<b>\$ 2,608,028</b>

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, 2022  
 (UNAUDITED)

Schedule 2

SPECIAL REVENUE FUNDS									
	Treasurer's Automation	Collector's Automation	Circuit Court Automation	District Court Automation	Assessor's Amendment no. 79	County Recorder's Cost	County Library	Solid Waste	County Clerk's Cost
REVENUES									
State aid					\$ 2,385		\$ 18,877	\$ 52,322	
Federal aid									
Property taxes							72,309		
Sales taxes								1,100,646	
Fines, forfeitures, and costs			\$ 1,236	\$ 6,375					
Interest	\$ 32	\$ 9	13	17	22	\$ 43	35	9,728	\$ 1
Officers' fees						37,031			148
Sanitation fees								28,335	
911 fees									
Phone commissions									
Treasurer's commission	16,305								
Collector's commission		2,349							
Other							5,721	6,943	
<b>TOTAL REVENUES</b>	<b>16,337</b>	<b>2,358</b>	<b>1,249</b>	<b>6,392</b>	<b>2,407</b>	<b>37,074</b>	<b>96,942</b>	<b>1,197,974</b>	<b>149</b>
Less: Treasurer's commission		47			48	762	1,713	22,862	3
<b>NET REVENUES</b>	<b>16,337</b>	<b>2,311</b>	<b>1,249</b>	<b>6,392</b>	<b>2,359</b>	<b>36,312</b>	<b>95,229</b>	<b>1,175,112</b>	<b>146</b>
EXPENDITURES									
Current:									
General government	17,898					3,428			261
Law enforcement				4,692					
Public safety									
Sanitation								1,114,026	
Health									
Recreation and culture							98,751		
<b>Total Current</b>	<b>17,898</b>			<b>4,692</b>		<b>3,428</b>	<b>98,751</b>	<b>1,114,026</b>	<b>261</b>
Debt Service:									
Financed purchase principal								39,671	
Financed purchase interest								4,647	
<b>TOTAL EXPENDITURES</b>	<b>17,898</b>			<b>4,692</b>		<b>3,428</b>	<b>98,751</b>	<b>1,158,344</b>	<b>261</b>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>(1,561)</b>	<b>2,311</b>	<b>1,249</b>	<b>1,700</b>	<b>2,359</b>	<b>32,884</b>	<b>(3,522)</b>	<b>16,768</b>	<b>(115)</b>
OTHER FINANCING SOURCES (USES)									
Transfers in							91	19,779	
Transfers out						(28,000)			
Sales tax remitted to hospital									
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>						<b>(28,000)</b>	<b>91</b>	<b>19,779</b>	
<b>EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES</b>	<b>(1,561)</b>	<b>2,311</b>	<b>1,249</b>	<b>1,700</b>	<b>2,359</b>	<b>4,884</b>	<b>(3,431)</b>	<b>36,547</b>	<b>(115)</b>
FUND BALANCES - JANUARY 1	22,947	3,795	7,359	9,665	11,637	13,160	33,438	599,734	614
FUND BALANCES - DECEMBER 31	<u>\$ 21,386</u>	<u>\$ 6,106</u>	<u>\$ 8,608</u>	<u>\$ 11,365</u>	<u>\$ 13,996</u>	<u>\$ 18,044</u>	<u>\$ 30,007</u>	<u>\$ 636,281</u>	<u>\$ 499</u>

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, 2022  
 (UNAUDITED)

Schedule 2

	SPECIAL REVENUE FUNDS								
	Support Collections Costs	Drug Control	Jail Operating and Maintenance	County Detention Facility	Boating Safety and Enforcement	CMRS 911 Board (Commercial Mobile Radio Service)	Victim/Witness	Indigent Defense	Child Passenger Protection
REVENUES									
State aid					\$ 555			\$ 1,371	
Federal aid									
Property taxes									
Sales taxes									
Fines, forfeitures, and costs		\$ 1,563	\$ 44,075				\$ 3,785	12,352	\$ 5,081
Interest	\$ 3	11	46	\$ 17	7	\$ 63	11	167	\$ 16
Officers' fees	72			3,491					
Sanitation fees									
911 fees						184,511			
Phone commissions									
Treasurer's commission									
Collector's commission									
Other						671	252	11,401	
<b>TOTAL REVENUES</b>	<b>75</b>	<b>1,574</b>	<b>44,121</b>	<b>3,508</b>	<b>562</b>	<b>185,245</b>	<b>4,048</b>	<b>25,291</b>	<b>5,097</b>
Less: Treasurer's commission	1	31	908	71	11	3,084		31	101
<b>NET REVENUES</b>	<b>74</b>	<b>1,543</b>	<b>43,213</b>	<b>3,437</b>	<b>551</b>	<b>182,161</b>	<b>4,048</b>	<b>25,260</b>	<b>4,996</b>
EXPENDITURES									
Current:									
General government	74			242					
Law enforcement		500	55,690				4,464	18,434	2,675
Public safety						133,299			
Sanitation									
Health									
Recreation and culture									
<b>Total Current</b>	<b>74</b>	<b>500</b>	<b>55,690</b>	<b>242</b>		<b>133,299</b>	<b>4,464</b>	<b>18,434</b>	<b>2,675</b>
Debt Service:									
Financed purchase principal						783			
Financed purchase interest						160			
<b>TOTAL EXPENDITURES</b>	<b>74</b>	<b>500</b>	<b>55,690</b>	<b>242</b>		<b>134,242</b>	<b>4,464</b>	<b>18,434</b>	<b>2,675</b>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>		<b>1,043</b>	<b>(12,477)</b>	<b>3,195</b>	<b>551</b>	<b>47,919</b>	<b>(416)</b>	<b>6,826</b>	<b>2,321</b>
OTHER FINANCING SOURCES (USES)									
Transfers in						15,820		2	
Transfers out									
Sales tax remitted to hospital									
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>						<b>15,820</b>		<b>2</b>	
<b>EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES</b>		<b>1,043</b>	<b>(12,477)</b>	<b>3,195</b>	<b>551</b>	<b>63,739</b>	<b>(416)</b>	<b>6,828</b>	<b>2,321</b>
FUND BALANCES - JANUARY 1	1,525	6,659	27,416	9,105	4,185	19,675	6,897	100,228	7,502
FUND BALANCES - DECEMBER 31	<u>\$ 1,525</u>	<u>\$ 7,702</u>	<u>\$ 14,939</u>	<u>\$ 12,300</u>	<u>\$ 4,736</u>	<u>\$ 83,414</u>	<u>\$ 6,481</u>	<u>\$ 107,056</u>	<u>\$ 9,823</u>

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, 2022  
 (UNAUDITED)

Schedule 2

	SPECIAL REVENUE FUNDS							CAPITAL PROJECTS FUND	Totals
	Juvenile Fees	Circuit Clerk Commissioner's Fee	Assessor's Late Assessment Fee	American Rescue Plan Act	Hospital Maintenance	Communication Facility and Equipment	County Law Library	Arkansas Community & Economic Development Program (ACEDP) Grant	
REVENUES									
State aid					\$ 4,492			\$ 80,002	
Federal aid				\$ 680,708			\$ 310,580	991,288	
Property taxes			\$ 195		28,924			101,428	
Sales taxes					1,100,646			2,201,292	
Fines, forfeitures, and costs							\$ 11,284	85,751	
Interest	\$ 2	\$ 1	3	1,178	85	\$ 69	149	11,728	
Officers' fees	120	360				2,961		44,183	
Sanitation fees								28,335	
911 fees								184,511	
Phone commissions						130,454		130,454	
Treasurer's commission								16,305	
Collector's commission								2,349	
Other					7,996	6,393		39,377	
<b>TOTAL REVENUES</b>	<b>122</b>	<b>361</b>	<b>198</b>	<b>681,886</b>	<b>1,142,143</b>	<b>139,877</b>	<b>11,433</b>	<b>310,580</b>	<b>3,917,003</b>
Less: Treasurer's commission	2	7	4		22,689		3		52,378
<b>NET REVENUES</b>	<b>120</b>	<b>354</b>	<b>194</b>	<b>681,886</b>	<b>1,119,454</b>	<b>139,877</b>	<b>11,430</b>	<b>310,580</b>	<b>3,864,625</b>
EXPENDITURES									
Current:									
General government				24,499				46,402	
Law enforcement	209					91,163		177,827	
Public safety							310,580	443,879	
Sanitation								1,114,026	
Health					28,336			28,336	
Recreation and culture								98,751	
<b>Total Current</b>	<b>209</b>			<b>24,499</b>	<b>28,336</b>	<b>91,163</b>		<b>310,580</b>	<b>1,909,221</b>
Debt Service:									
Financed purchase principal								40,454	
Financed purchase interest								4,807	
<b>TOTAL EXPENDITURES</b>	<b>209</b>			<b>24,499</b>	<b>28,336</b>	<b>91,163</b>		<b>310,580</b>	<b>1,954,482</b>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>(89)</b>	<b>354</b>	<b>194</b>	<b>657,387</b>	<b>1,091,118</b>	<b>48,714</b>	<b>11,430</b>		<b>1,910,143</b>
OTHER FINANCING SOURCES (USES)									
Transfers in				291				35,983	
Transfers out				(191)		(48,468)		(76,659)	
Sales tax remitted to hospital					(1,083,624)			(1,083,624)	
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>				<b>100</b>	<b>(1,083,624)</b>	<b>(48,468)</b>		<b>(1,124,300)</b>	
<b>EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES</b>	<b>(89)</b>	<b>354</b>	<b>194</b>	<b>657,487</b>	<b>7,494</b>	<b>246</b>	<b>11,430</b>		<b>785,843</b>
FUND BALANCES - JANUARY 1	1,325	636	1,799	287,335	54,210	49,148	85,846		1,365,840
FUND BALANCES - DECEMBER 31	<u>\$ 1,236</u>	<u>\$ 990</u>	<u>\$ 1,993</u>	<u>\$ 944,822</u>	<u>\$ 61,704</u>	<u>\$ 49,394</u>	<u>\$ 97,276</u>	<u>\$ 0</u>	<u>\$ 2,151,683</u>



DALLAS COUNTY, ARKANSAS  
NOTES TO SCHEDULES 1 AND 2  
DECEMBER 31, 2022  
(UNAUDITED)

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

<u>Fund Name</u>	<u>Fund Description</u>
Treasurer's Automation	Ark. Code Ann. § 21-6-302 established fund to receive up to 10% of Treasurer's gross commissions to operate the Treasurer's office and to purchase, maintain, and operate an automated accounting and record keeping system.
Collector's Automation	Ark. Code Ann. § 21-6-305 established fund to receive up to 10% of collector's gross commission to operate the collector's office and to purchase, maintain, and operate an automated record keeping system.
Circuit Court Automation	Ark. Code Ann. § 16-13-704 established fund to receive circuit court installment fees to be used for circuit court-related technology and to defray the cost of fine collection.
District Court Automation	Ark. Code Ann. § 16-13-704 established fund to receive district court installment fees to be used solely for district court-related technology.
Assessor's Amendment no. 79	Ark. Code Ann. § 26-26-310 provides that 1% of the county's share of surplus funds from the Property Tax Relief Trust Fund be allocated to county assessors for the purpose of administering Ark. Const. amend. 79.
County Recorder's Cost	Ark. Code Ann. § 21-6-306 established fund to receive fees collected by circuit clerks to be used for automated record systems and any legitimate county purpose.
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. §§ 14-233-101 - 14-233-122 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 for 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.

DALLAS COUNTY, ARKANSAS  
NOTES TO SCHEDULES 1 AND 2  
DECEMBER 31, 2022  
(UNAUDITED)

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

<u>Fund Name</u>	<u>Fund Description</u>
Jail Operating 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.
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 commercial mobile radio service 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.

DALLAS COUNTY, ARKANSAS  
 NOTES TO SCHEDULES 1 AND 2  
 DECEMBER 31, 2022  
 (UNAUDITED)

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

<u>Fund Name</u>	<u>Fund Description</u>
Assessor's Late Assessment Fee	Ark. Code Ann. § 26-26-201 established fund to receive \$.50 fee on delinquent persons which shall be used by the county assessor to help pay for the expense of assessing property.
American Rescue Plan Act	Established to receive and disburse Coronavirus State and Local Fiscal Recovery Funds (SLRF), a part of the American Rescue Plan Act (ARPA) of 2021, to support response to and recovery from the COVID-19 public health emergency.
Hospital Maintenance	Established to account for a county-wide .4 mill 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.
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.
County 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.
Arkansas Community & Economic Development Program (ACEDP) Grant	Dallas County Ordinance no. 2021-17 (September 21, 2021) established and appropriated fund to receive Community Development Block Grant funds for upgrades to the 911 building.

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 fees settlement, bond, evidence, and inmate trust money.

County and 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, 2022  
(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, property taxes, and that are restricted or committed for maintaining and constructing roads.

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

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

**Capital Projects Funds** - Capital Projects Funds are used to account for and report financial resources that are restricted, committed, or assigned to expenditure for capital outlay, including the acquisition or construction of capital facilities and other capital assets. The Capital Projects Fund presented on Schedules 1 and 2 is 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.

DALLAS COUNTY, ARKANSAS  
OTHER GENERAL INFORMATION  
DECEMBER 31, 2022  
(UNAUDITED)

1: (Continued)

**B. Basis of Accounting - Regulatory**

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

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

In 2022, the County implemented Governmental Accounting Standards Board Statement No. 87, Leases. The significant/material effect on the Regulatory Basis of Accounting in the current period is that certain items included in debt service in the previous period are included in the expenditures/function code of the applicable opinion unit.

**C. Assets, Liabilities, and Fund Balances**

Cash and Cash Equivalents

For the purpose of financial reporting, "cash and cash equivalents" includes all demand, savings, and money market accounts, certificates of deposit, treasury bills, and short-term investments with an original maturity of three months or less.

Settlements Pending

Settlements pending are considered fines, forfeitures, costs, 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.

DALLAS COUNTY, ARKANSAS  
OTHER GENERAL INFORMATION  
DECEMBER 31, 2022  
(UNAUDITED)

1: (Continued)

**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.

**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.

DALLAS COUNTY, ARKANSAS  
OTHER GENERAL INFORMATION  
DECEMBER 31, 2022  
(UNAUDITED)

**2. Details of Fund Balance Classifications**

Fund balance classifications at December 31, 2022, are composed of the following:

Description	General Fund	Road Fund	Other Funds in the Aggregate
Fund Balances:			
Restricted for:			
General government	\$ 50,025		\$ 1,021,661
Law enforcement			318,616
Highways and streets		\$ 619,198	
Public safety			83,414
Sanitation			636,281
Health			61,704
Recreation and culture			30,007
Total Restricted	<u>50,025</u>	<u>619,198</u>	<u>2,151,683</u>
Assigned to:			
General government	<u>31,953</u>		
Unassigned	<u>1,864,966</u>		
Totals	<u>\$ 1,946,944</u>	<u>\$ 619,198</u>	<u>\$ 2,151,683</u>

**3. Commitments**

Total commitments consist of the following at December 31, 2022:

	December 31, 2022
Long-term liabilities	\$ 1,136,271
Reappraisal contract	<u>193,104</u>
Total Commitments	<u>\$ 1,329,375</u>

DALLAS COUNTY, ARKANSAS  
OTHER GENERAL INFORMATION  
DECEMBER 31, 2022  
(UNAUDITED)

**3. Commitments (Continued)**

Long-term Liabilities

Long-term liabilities at December 31, 2022, are comprised of the following:

	December 31, 2022
<u>Direct Borrowings</u>	
Financed purchase 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 General Fund and CMRS 911 Board (Commercial Mobile Radio Service) Fund.	\$ 29,035
Financed purchase 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. Payments are to be made from the Solid Waste Fund.	105,733
Financed purchase dated September 15, 2021, with FBT Bank & Mortgage in the amount of \$316,683 for the purchase of two 2022 Mack GR64s; 60 monthly payments of \$5,679 at 2.87% interest. Payments are to be made from the Road Fund.	247,107
Financed purchase dated April 5, 2022, with FBT Bank & Mortgage in the amount of \$214,871 for the purchase of a 2022 Caterpillar Grader, 71 monthly payments of \$3,357 and one final payment of \$2,682 at 3.95% interest. Payments are to be made from the Road Fund.	192,893
Financed purchase dated April 5, 2022, with FBT Bank & Mortgage in the amount of \$268,246 for the purchase of a 2022 Caterpillar Grader, 71 monthly payments of \$4,191 and one final payment of \$3,384 at 3.95% interest. Payments are to be made from the Road Fund.	240,839
Financed purchase dated June 30, 2022, with FBT bank & Mortgage in the amount of \$189,916 for the purchase of a 2019 Caterpillar Grader, 48 monthly payments of \$4,333 at 4.5% interest. Payments are to be made from the Street Fund.	171,769
Total Direct Borrowings	987,376
Landfill closure and postclosure care costs	148,895
Total Long-term liabilities	\$ 1,136,271

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

The County's outstanding direct borrowings of \$987,376 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, 2022  
(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.

Arkansas Energy and Environment, Division of Environmental Quality, formerly 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 on 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 \$148,895 at December 31, 2022. 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, 2022. 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 June 30, 2022, estimates the remaining capacity of the landfill at 11.12% of the original capacity with a remaining life of the landfill estimated to be 14 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 \$146,071 in the form of a Contract of Obligation dated August 27, 2024. 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 \$146,071 upon receiving notice from Arkansas Energy and Environment, Division of Environmental Quality of Dallas County's failure to properly close the disposal 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, 2022	Maturities to December 31, 2022
<u>Direct Borrowings</u>					
9/18/20	9/15/25	5.00%	\$ 50,000	\$ 29,035	\$ 20,965
4/22/20	6/15/25	3.65%	179,419	105,733	73,686
9/15/21	10/1/26	2.87%	316,683	247,107	69,576
4/5/22	4/5/28	3.95%	214,871	192,893	21,978
4/5/22	4/5/28	3.95%	268,246	240,839	27,407
6/30/22	7/3/26	4.50%	189,916	171,769	18,147
Total Long-Term Debt			<u>\$ 1,219,135</u>	<u>\$ 987,376</u>	<u>\$ 231,759</u>

Changes in Long-Term Debt

	Balance January 01, 2022	Issued	Retired	Balance December 31, 2022
<u>Direct Borrowings</u>				
Financed purchases	<u>\$ 539,640</u>	<u>\$ 673,033</u>	<u>\$ 225,297</u> *	<u>\$ 987,376</u>

\* Includes \$209 for payment adjustments

DALLAS COUNTY, ARKANSAS  
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**3. Commitments (Continued)**

Debt Service Requirements to Maturity

The County is obligated for the following amounts at December 31, 2022:

Years Ending December 31,	Direct Borrowings		
	Principal	Interest	Total
2023	\$ 233,103	\$ 33,268	\$ 266,371
2024	241,957	24,414	266,371
2025	226,137	15,244	241,381
2026	170,125	7,581	177,706
2027	87,573	3,008	90,581
2028	28,481	229	28,710
Totals	<u>\$ 987,376</u>	<u>\$ 83,744</u>	<u>\$ 1,071,120</u>

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 2022, was \$96,552.

The County is obligated for the following amounts at December 31, 2022:

Year	December 31, 2022
2023	\$ 96,552
2024	96,552
Total	<u>\$ 193,104</u>

**4. Interfund Transfers**

The General Fund transferred \$14,461 and \$35,983 to the Road Fund and the Other Funds in the Aggregate (County Library, Solid Waste, CMRS 911 Board (Commercial Mobile Radio Service), and Indigent Defense), respectively, for prior year overpayment of workmen's compensation premiums, prior year overpayment of premium pay, and to supplement operations. Other Funds in the Aggregate (County Recorder's Cost, American Rescue Plan Act, and Communication Facility and Equipment) transferred \$28,000, \$191, and \$48,468, respectively, to the General Fund for excess revenues and interest earned on accounts.

**5. Joint Venture: Regional Library**

Dallas, Grant, and Hot Spring Counties entered into an agreement in January 1982 in accordance with Ark. Code Ann. § 13-2-401 to establish the Mid-Arkansas Regional Library. The agreement was amended in September 1989 to include Cleveland County and in June 2019 to include Saline County. The agreement states that the business of the Mid-Arkansas Regional Library shall be handled by the Regional Board composed of the chairman, one other member of each county board, and the four co-regional librarians and shall be administered by a regional director. Funds for the Mid-Arkansas Regional Library consist of state aid grants, federal funds, and other available funds for the purchase of books, maintenance of bookmobiles, and the employment of drivers and clerks. Each county continues to supervise control over its income from that county's one mill tax and has control of its particular library. The County made no payments to or on behalf of the Regional Library in 2022. The financial statements of the Mid-Arkansas Regional Library have not been audited. Financial Information may be obtained at the Hot Spring County Library, 202 East Third Street, Malvern, Arkansas 72104.

DALLAS COUNTY, ARKANSAS  
OTHER GENERAL INFORMATION  
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**6. Jointly Governed Organizations**

**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, 2022 to June 30, 2023, 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 2022 financial statements of the Thirteenth Judicial District Drug Task Force have not been audited.

**Southwest Arkansas Regional Intermodal Authority**

Clark, Montgomery, Pike, and Dallas Counties and the Cities of Gurdon, Prescott, Glenwood, Caddo Valley, Murfreesboro, Arkadelphia, and Amity entered into an agreement on May 8, 2010, to establish the Southwest Arkansas Regional Intermodal Authority pursuant to Ark. Code Ann. §§ 14-143-101 – 14-143-129. The 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 2022. Separate financial statements for the Southwest Arkansas Regional Intermodal Authority are not available.

**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](http://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 5.25% as of July 1, 2022. 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, 2022, (date of APERS Employer Allocation Report) were \$397,019.

**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, 2022, (actuarial valuation date and measurement date) was \$3,342,938.

DALLAS COUNTY, ARKANSAS  
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**8. Capital Assets**

The County's capital assets records are summarized below :

	December 31, 2022
Land and Buildings	\$ 5,782,438
Equipment	4,659,646
Total	<u>\$ 10,442,084</u>

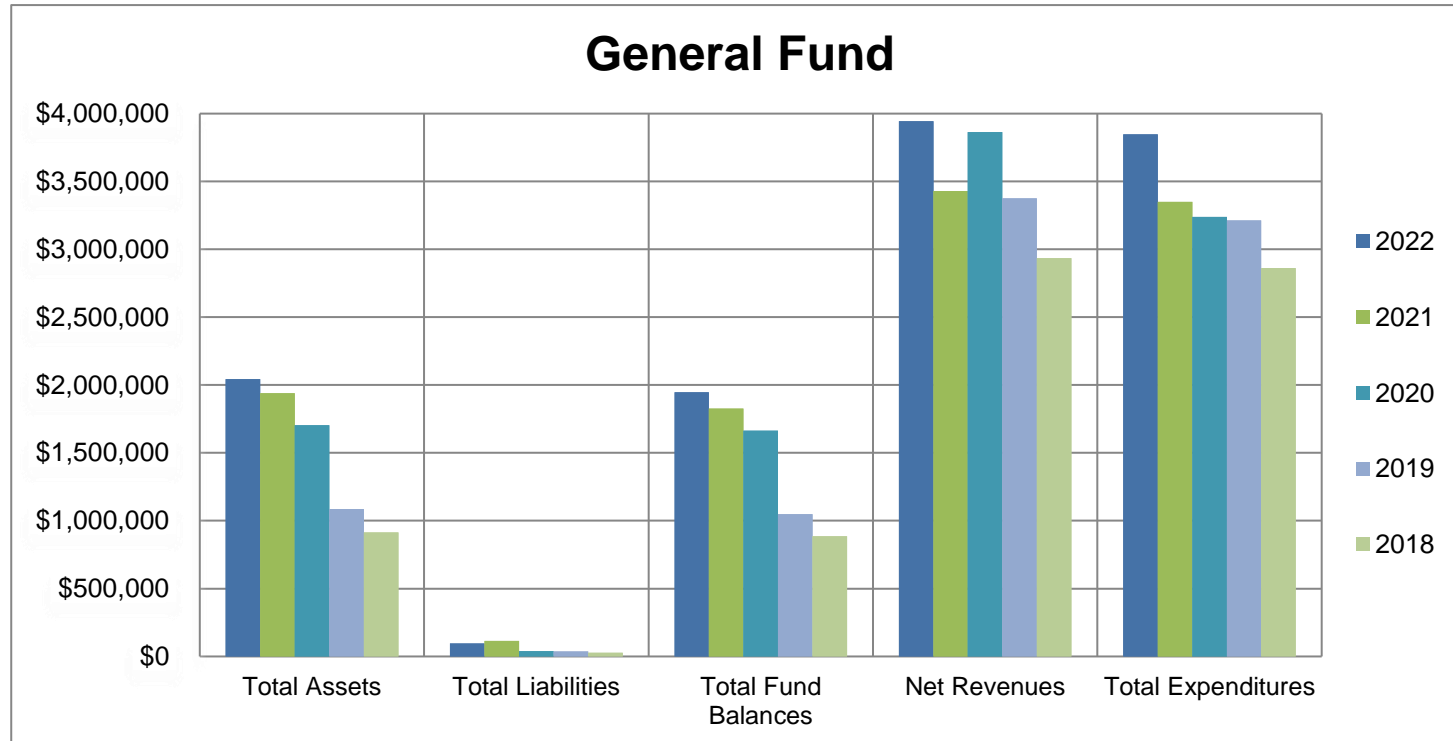
**9. Corona Virus (COVID-19)**

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). The County was awarded \$1,361,416 in federal aid from the American Rescue Plan Act of 2021, and as of report date, \$1,361,416 of this amount had been received. In 2022, the County was awarded \$100,000 in federal aid from the Local Assistance and Tribal Consistency Fund, which was a part of the American Rescue Plan Act of 2021, and as of the report date, \$100,000 of this amount has been received. The extent of the impact of COVID-19 on financial statements for future reporting periods remains uncertain.

DALLAS COUNTY, ARKANSAS  
 SCHEDULE OF SELECTED INFORMATION FOR THE LAST FIVE YEARS - GENERAL FUND - REGULATORY BASIS  
 DECEMBER 31, 2022  
 (UNAUDITED)

Schedule 3-1

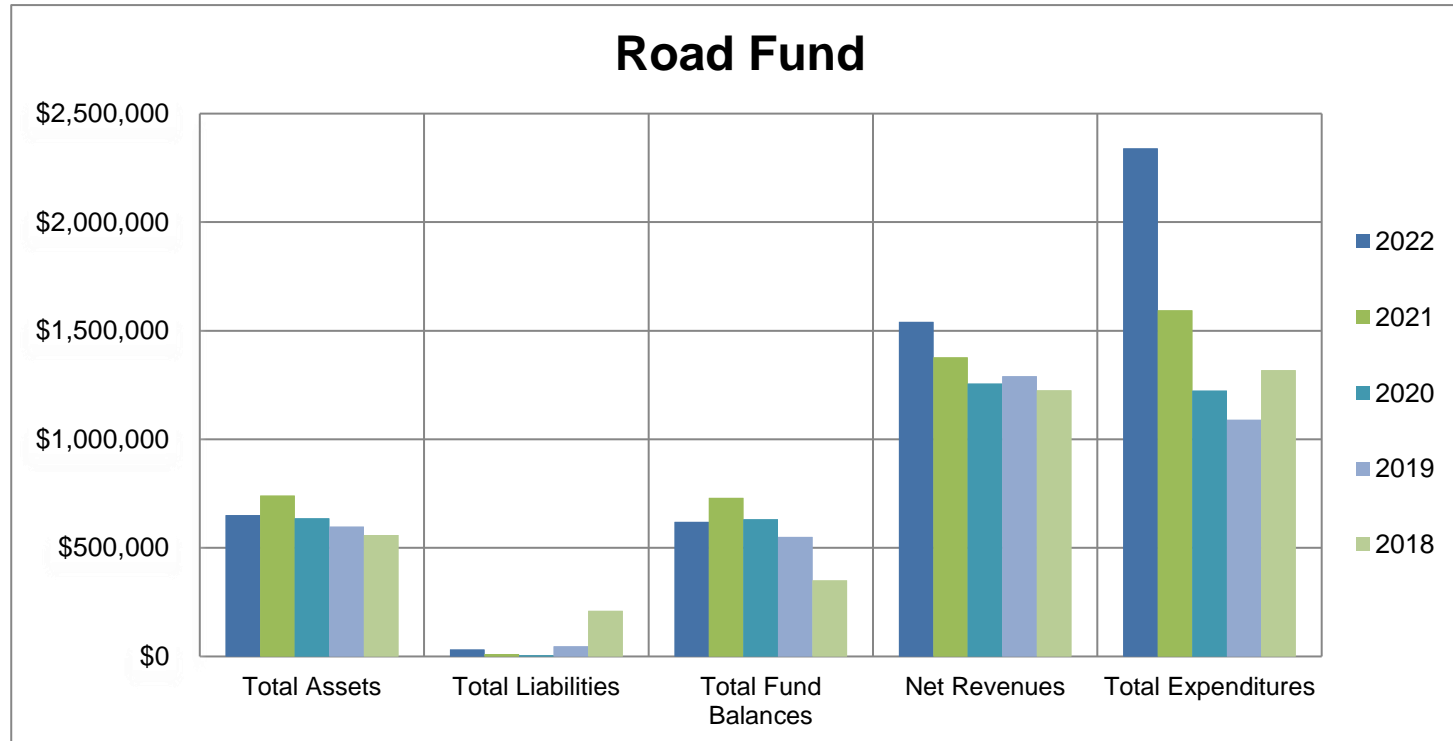
<u>General</u>	2022	2021	2020	2019	2018
Total Assets	\$ 2,042,169	\$ 1,939,593	\$ 1,704,497	\$ 1,085,738	\$ 912,784
Total Liabilities	95,225	114,219	39,830	37,140	27,007
Total Fund Balances	1,946,944	1,825,374	1,664,667	1,048,598	885,777
Net Revenues	3,943,513	3,430,762	3,864,190	3,375,461	2,934,700
Total Expenditures	3,848,158	3,348,871	3,238,127	3,212,140	2,862,657
Total Other Financing Sources/Uses	26,215	78,816			46,039



DALLAS COUNTY, ARKANSAS  
 SCHEDULE OF SELECTED INFORMATION FOR THE LAST FIVE YEARS - ROAD FUND - REGULATORY BASIS  
 DECEMBER 31, 2022  
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Schedule 3-2

<u>Road</u>	2022	2021	2020	2019	2018
Total Assets	\$ 650,855	\$ 741,014	\$ 635,635	\$ 597,433	\$ 559,973
Total Liabilities	31,657	10,444	4,542	46,575	209,410
Total Fund Balances	619,198	730,570	631,093	550,858	350,563
Net Revenues	1,541,276	1,376,604	1,257,122	1,290,624	1,226,147
Total Expenditures	2,339,194	1,593,810	1,224,517	1,090,329	1,317,959
Total Other Financing Sources/Uses	686,546	316,683	47,630		



DALLAS COUNTY, ARKANSAS  
 SCHEDULE OF SELECTED INFORMATION FOR THE LAST FIVE YEARS - OTHER FUNDS IN THE AGGREGATE - REGULATORY BASIS  
 DECEMBER 31, 2022  
 (UNAUDITED)

Schedule 3-3

<u>Other Funds in the Aggregate</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
Total Assets	\$ 2,608,028	\$ 1,635,071	\$ 1,361,927	\$ 1,407,609	\$ 1,588,982
Total Liabilities	456,345	269,231	279,605	282,420	266,991
Total Fund Balances	2,151,683	1,365,840	1,082,322	1,125,189	1,321,991
Net Revenues	3,864,625	3,834,205	2,468,972	2,153,472	2,242,163
Total Expenditures	1,954,482	2,536,148	1,779,882	1,504,595	1,376,674
Total Other Financing Sources/Uses	(1,124,300)	(1,086,421)	(741,951)	(846,737)	(868,495)

