

# **Dallas County, Arkansas**

## **Financial and Compliance Report**

**December 31, 2024 and 2023**

LEGISLATIVE JOINT AUDITING COMMITTEE

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# Arkansas

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



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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 years ended December 31, 2024 and 2023, and have issued our report thereon dated September 30, 2025. Management of the County is responsible for maintaining the financial records and complying with state laws and accepted accounting practices.

The commentary contained in this section relates to the following officials who held office during 2024 and 2023:

County Judge: Chris Stanfield  
Treasurer: Louann Clayton  
Sheriff: Mike Knoedl  
Tax Collector: Crystal Stroud  
County/Circuit Clerk: Doralee Keeton  
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.

During our evaluation, another issue came to our attention that would warrant disclosure in this report.

#### Other Issue

Five checks, totaling \$189,401, were altered and cashed from the County's Operating Fund account on September 4, 2024. The bank and County personnel discovered the altered checks and all funds were recovered from the bank.

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

Kevin William White, CPA, JD  
Legislative Auditor

Little Rock, Arkansas  
September 30, 2025  
LOCO02024

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

Exhibit A

	General	Road	Other Funds in the Aggregate
ASSETS			
Cash and cash equivalents	\$ 1,980,747	\$ 773,394	\$ 1,659,340
Accounts receivable	415,987	19,352	42,696
	<u>2,396,734</u>	<u>792,746</u>	<u>1,702,036</u>
TOTAL ASSETS	<u>\$ 2,396,734</u>	<u>\$ 792,746</u>	<u>\$ 1,702,036</u>
LIABILITIES AND FUND BALANCES			
Liabilities:			
Accounts payable	\$ 75,676	\$ 8,352	\$ 34,750
Settlements pending			318,167
Total Liabilities	<u>75,676</u>	<u>8,352</u>	<u>352,917</u>
Fund Balances:			
Restricted	70,926	784,394	1,349,119
Assigned	33,353		
Unassigned	2,216,779		
Total Fund Balances	<u>2,321,058</u>	<u>784,394</u>	<u>1,349,119</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 2,396,734</u>	<u>\$ 792,746</u>	<u>\$ 1,702,036</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, 2024  
(UNAUDITED)

Exhibit B

	General	Road	Other Funds in the Aggregate
REVENUES			
State aid	\$ 576,323	\$ 1,308,631	\$ 50,798
Federal aid	75,421	342,553	272,050
Property taxes	426,581	107,104	106,281
Sales taxes			2,287,250
Fines, forfeitures, and costs	263,812		123,486
Interest	70,736	9,653	20,636
Officers' fees	20,096		43,604
Jail fees	2,126,874		
911 fees			161,243
Sanitation fees			29,993
Donations			10,000
Phone commissions			118,326
Treasurer's commission	139,998		17,343
Collector's commission	165,051		18,042
Taxes apportioned - Assessor's salary and expense	240,746		
Other	109,020	87,409	28,227
TOTAL REVENUES	4,214,658	1,855,350	3,287,279
Less: Treasurer's commission	64,937	25,821	49,935
NET REVENUES	4,149,721	1,829,529	3,237,344
EXPENDITURES			
Current:			
General government	1,471,615		32,326
Law enforcement	2,301,473		217,026
Highways and streets	6,469	1,303,703	36,347
Public safety	395,388		165,638
Sanitation			1,106,972
Health	24,000		19,978
Recreation and culture	7,348		91,350
Social services	84,932		
Economic development			272,050
Rural water			300,680
Total Current	4,291,225	1,303,703	2,242,367
Debt Service:			
Financed purchase principal		188,676	80,869
Financed purchase interest		22,054	20,372
TOTAL EXPENDITURES	4,291,225	1,514,433	2,343,608

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

Exhibit B

	General	Road	Other Funds in the Aggregate
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ (141,504)	\$ 315,096	\$ 893,736
OTHER FINANCING SOURCES (USES)			
Transfers in	58,270		
Transfers out			(58,270)
Sales tax remitted to hospital			(1,125,134)
TOTAL OTHER FINANCING SOURCES (USES)	58,270		(1,183,404)
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	(83,234)	315,096	(289,668)
FUND BALANCES - JANUARY 1	2,404,292	469,298	1,638,787
FUND BALANCES - DECEMBER 31	\$ 2,321,058	\$ 784,394	\$ 1,349,119

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, 2024  
(UNAUDITED)

Exhibit C

	General			Road		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES						
State aid	\$ 506,021	\$ 576,323	\$ 70,302	\$ 1,233,598	\$ 1,308,631	\$ 75,033
Federal aid	38,486	75,421	36,935	342,553	342,553	0
Property taxes	363,300	426,581	63,281	94,900	107,104	12,204
Fines, forfeitures, and costs	197,319	263,812	66,493			
Interest	14,100	70,736	56,636	1,100	9,653	8,553
Officers' fees	12,150	20,096	7,946			
Jail fees	1,848,965	2,126,874	277,909			
Treasurer's commission	138,667	139,998	1,331			
Collector's commission	169,000	165,051	(3,949)			
Taxes apportioned - Assessor's salary and expense	200,000	240,746	40,746			
Other	67,509	109,020	41,511	2,000	87,409	85,409
TOTAL REVENUES	3,555,517	4,214,658	659,141	1,674,151	1,855,350	181,199
Less: Treasurer's commission		64,937	(64,937)		25,821	(25,821)
NET REVENUES	3,555,517	4,149,721	594,204	1,674,151	1,829,529	155,378
EXPENDITURES						
Current:						
General government	2,401,048	1,471,615	929,433			
Law enforcement	2,546,281	2,301,473	244,808			
Highways and streets		6,469	(6,469)	1,821,155	1,303,703	517,452
Public safety	548,341	395,388	152,953			
Health	24,000	24,000	0			
Recreation and culture	8,550	7,348	1,202			
Social services	81,193	84,932	(3,739)			
Total Current	5,609,413	4,291,225	1,318,188	1,821,155	1,303,703	517,452
Debt Service:						
Financed purchase principal					188,676	(188,676)
Financed purchase interest					22,054	(22,054)
TOTAL EXPENDITURES	5,609,413	4,291,225	1,318,188	1,821,155	1,514,433	306,722

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, 2024  
(UNAUDITED)

Exhibit C

	General			Road		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ (2,053,896)	\$ (141,504)	\$ 1,912,392	\$ (147,004)	\$ 315,096	\$ 462,100
OTHER FINANCING SOURCES (USES)						
Transfers in	1,054,734	58,270	(996,464)	15,000		(15,000)
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	(999,162)	(83,234)	915,928	(132,004)	315,096	447,100
FUND BALANCES - JANUARY 1	385,000	2,404,292	2,019,292	150,000	469,298	319,298
FUND BALANCES - DECEMBER 31	\$ (614,162)	\$ 2,321,058	\$ 2,935,220	\$ 17,996	\$ 784,394	\$ 766,398

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



DALLAS COUNTY, ARKANSAS  
BALANCE SHEET - REGULATORY BASIS  
DECEMBER 31, 2023  
(UNAUDITED)

Exhibit A-1

	General	Road	Other Funds in the Aggregate
ASSETS			
Cash and cash equivalents	\$ 2,005,007	\$ 480,609	\$ 1,944,449
Accounts receivable	449,822	5,680	54,131
	<u>2,454,829</u>	<u>486,289</u>	<u>1,998,580</u>
TOTAL ASSETS	<u>\$ 2,454,829</u>	<u>\$ 486,289</u>	<u>\$ 1,998,580</u>
LIABILITIES AND FUND BALANCES			
Liabilities:			
Accounts payable	\$ 50,537	\$ 16,991	\$ 79,229
Settlements pending			280,564
Total Liabilities	<u>50,537</u>	<u>16,991</u>	<u>359,793</u>
Fund Balances:			
Restricted	100,190	469,298	1,638,787
Assigned	32,211		
Unassigned	2,271,891		
Total Fund Balances	<u>2,404,292</u>	<u>469,298</u>	<u>1,638,787</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 2,454,829</u>	<u>\$ 486,289</u>	<u>\$ 1,998,580</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, 2023  
(UNAUDITED)

Exhibit B-1

	General	Road	Other Funds in the Aggregate
REVENUES			
State aid	\$ 669,897	\$ 1,342,929	\$ 28,266
Federal aid	152,122	5,489	2,008
Property taxes	452,429	111,830	112,197
Sales taxes			2,254,027
Fines, forfeitures, and costs	192,998		91,721
Interest	51,391	6,977	15,484
Officers' fees	19,097		46,274
Jail fees	2,362,249		
911 fees			170,797
Sanitation fees			18,229
Phone commissions			123,301
Treasurer's commission	126,919		17,989
Collector's commission	161,504		17,513
Taxes apportioned - Assessor's salary and expense	222,369		
Other	70,102	60,944	52,583
TOTAL REVENUES	4,481,077	1,528,169	2,950,389
Less: Treasurer's commission	62,693	23,529	42,998
NET REVENUES	4,418,384	1,504,640	2,907,391
EXPENDITURES			
Current:			
General government	1,389,969		25,312
Law enforcement	2,210,264		186,667
Highways and streets	9,469	1,443,810	
Public safety	322,850		168,220
Sanitation			1,469,773
Health	24,000		21,271
Recreation and culture	8,054		94,000
Social services	81,430		
Rural water			454,359
Total Current	4,046,036	1,443,810	2,419,602
Debt Service:			
Financed purchase principal		181,859	65,813
Financed purchase interest		28,871	16,427
TOTAL EXPENDITURES	4,046,036	1,654,540	2,501,842

DALLAS COUNTY, ARKANSAS  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES -  
REGULATORY BASIS  
FOR THE YEAR ENDED DECEMBER 31, 2023  
(UNAUDITED)

Exhibit B-1

	General	Road	Other Funds in the Aggregate
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ 372,348	\$ (149,900)	\$ 405,549
OTHER FINANCING SOURCES (USES)			
Transfers in	85,000		
Transfers out			(85,000)
Sales tax remitted to hospital			(1,108,248)
Proceeds from financed purchase			274,803
TOTAL OTHER FINANCING SOURCES (USES)	85,000		(918,445)
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	457,348	(149,900)	(512,896)
FUND BALANCES - JANUARY 1	1,946,944	619,198	2,151,683
FUND BALANCES - DECEMBER 31	\$ 2,404,292	\$ 469,298	\$ 1,638,787

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, 2023  
(UNAUDITED)

Exhibit C-1

	General			Road		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES						
State aid	\$ 717,870	\$ 669,897	\$ (47,973)	\$ 1,233,598	\$ 1,342,929	\$ 109,331
Federal aid	104,468	152,122	47,654		5,489	5,489
Property taxes	363,300	452,429	89,129	94,900	111,830	16,930
Fines, forfeitures, and costs	204,633	192,998	(11,635)			
Interest	9,600	51,391	41,791	1,100	6,977	5,877
Officers' fees	10,250	19,097	8,847			
Jail fees	1,452,679	2,362,249	909,570			
Treasurer's commission	120,327	126,919	6,592			
Collector's commission	170,000	161,504	(8,496)			
Taxes apportioned - Assessor's salary and expense	200,000	222,369	22,369			
Other	57,801	70,102	12,301	2,000	60,944	58,944
TOTAL REVENUES	3,410,928	4,481,077	1,070,149	1,331,598	1,528,169	196,571
Less: Treasurer's commission		62,693	(62,693)		23,529	(23,529)
NET REVENUES	3,410,928	4,418,384	1,007,456	1,331,598	1,504,640	173,042
EXPENDITURES						
Current:						
General government	2,375,038	1,389,969	985,069			
Law enforcement	2,365,682	2,210,264	155,418			
Highways and streets		9,469	(9,469)	1,769,142	1,443,810	325,332
Public safety	554,551	322,850	231,701			
Health	24,000	24,000	0			
Recreation and culture	8,000	8,054	(54)			
Social services	77,954	81,430	(3,476)			
Total Current	5,405,225	4,046,036	1,359,189	1,769,142	1,443,810	325,332
Debt Service:						
Financed purchase principal					181,859	(181,859)
Financed purchase interest					28,871	(28,871)
TOTAL EXPENDITURES	5,405,225	4,046,036	1,359,189	1,769,142	1,654,540	114,602

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, 2023  
(UNAUDITED)

Exhibit C-1

	General			Road		
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>\$ (1,994,297)</u>	<u>\$ 372,348</u>	<u>\$ 2,366,645</u>	<u>\$ (437,544)</u>	<u>\$ (149,900)</u>	<u>\$ 287,644</u>
OTHER FINANCING SOURCES (USES)						
Transfers in	<u>974,734</u>	<u>85,000</u>	<u>(889,734)</u>	<u>100,000</u>		<u>(100,000)</u>
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	(1,019,563)	457,348	1,476,911	(337,544)	(149,900)	187,644
FUND BALANCES - JANUARY 1	<u>267,000</u>	<u>1,946,944</u>	<u>1,679,944</u>	<u>350,000</u>	<u>619,198</u>	<u>269,198</u>
FUND BALANCES - DECEMBER 31	<u><u>\$ (752,563)</u></u>	<u><u>\$ 2,404,292</u></u>	<u><u>\$ 3,156,855</u></u>	<u><u>\$ 12,456</u></u>	<u><u>\$ 469,298</u></u>	<u><u>\$ 456,842</u></u>

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, 2024  
(UNAUDITED)

Schedule 1

	SPECIAL REVENUE FUNDS								
	Treasurer's Automation	Collector's Automation	Circuit Court Automation	District Court Automation	Assessor's Amendment no. 79	County Recorder's Cost	County Library	Solid Waste	County Clerk's Cost
ASSETS									
Cash and cash equivalents	\$ 23,903	\$ 41,691	\$ 13,624	\$ 7,379	\$ 18,759	\$ 2,373	\$ 45,054	\$ 543,748	\$ 728
Accounts receivable		5	99		4	2,631	163	2,223	17
TOTAL ASSETS	<u>\$ 23,903</u>	<u>\$ 41,696</u>	<u>\$ 13,723</u>	<u>\$ 7,379</u>	<u>\$ 18,763</u>	<u>\$ 5,004</u>	<u>\$ 45,217</u>	<u>\$ 545,971</u>	<u>\$ 745</u>
LIABILITIES AND FUND BALANCES									
Liabilities:									
Accounts payable						\$ 1,425	\$ 758	\$ 20,200	
Settlements pending									
Total Liabilities						<u>1,425</u>	<u>758</u>	<u>20,200</u>	
Fund Balances:									
Restricted	<u>\$ 23,903</u>	<u>\$ 41,696</u>	<u>\$ 13,723</u>	<u>\$ 7,379</u>	<u>\$ 18,763</u>	<u>3,579</u>	<u>44,459</u>	<u>525,771</u>	<u>\$ 745</u>
Total Fund Balances	<u>23,903</u>	<u>41,696</u>	<u>13,723</u>	<u>7,379</u>	<u>18,763</u>	<u>3,579</u>	<u>44,459</u>	<u>525,771</u>	<u>745</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 23,903</u>	<u>\$ 41,696</u>	<u>\$ 13,723</u>	<u>\$ 7,379</u>	<u>\$ 18,763</u>	<u>\$ 5,004</u>	<u>\$ 45,217</u>	<u>\$ 545,971</u>	<u>\$ 745</u>

DALLAS COUNTY, ARKANSAS  
 COMBINING BALANCE SHEET - OTHER FUNDS IN THE AGGREGATE -  
 REGULATORY BASIS  
 DECEMBER 31, 2024  
 (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	\$ 626	\$ 7,344	\$ 47,242	\$ 8,307	\$ 4,067	\$ 35,362	\$ 7,402	\$ 118,557
Accounts receivable	4		5,753	336		26,278		474
TOTAL ASSETS	<u>\$ 630</u>	<u>\$ 7,344</u>	<u>\$ 52,995</u>	<u>\$ 8,643</u>	<u>\$ 4,067</u>	<u>\$ 61,640</u>	<u>\$ 7,402</u>	<u>\$ 119,031</u>
LIABILITIES AND FUND BALANCES								
Liabilities:								
Accounts payable						\$ 3,444		
Settlements pending								
Total Liabilities						<u>3,444</u>		
Fund Balances:								
Restricted	\$ 630	\$ 7,344	\$ 52,995	\$ 8,643	\$ 4,067	58,196	\$ 7,402	\$ 119,031
Total Fund Balances	<u>630</u>	<u>7,344</u>	<u>52,995</u>	<u>8,643</u>	<u>4,067</u>	<u>58,196</u>	<u>7,402</u>	<u>119,031</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 630</u>	<u>\$ 7,344</u>	<u>\$ 52,995</u>	<u>\$ 8,643</u>	<u>\$ 4,067</u>	<u>\$ 61,640</u>	<u>\$ 7,402</u>	<u>\$ 119,031</u>

DALLAS COUNTY, ARKANSAS  
 COMBINING BALANCE SHEET - OTHER FUNDS IN THE AGGREGATE -  
 REGULATORY BASIS  
 DECEMBER 31, 2024  
 (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	\$ 9,613	\$ 1,243	\$ 1,100	\$ 4,350	\$ 138,042	\$ 90,937	\$ 47,325	\$ 122,397
Accounts receivable	1,135					2,200	1,373	1
TOTAL ASSETS	<u>\$ 10,748</u>	<u>\$ 1,243</u>	<u>\$ 1,100</u>	<u>\$ 4,350</u>	<u>\$ 138,042</u>	<u>\$ 93,137</u>	<u>\$ 48,698</u>	<u>\$ 122,398</u>
LIABILITIES AND FUND BALANCES								
Liabilities:								
Accounts payable	\$ 191					\$ 69	\$ 8,663	
Settlements pending								
Total Liabilities	<u>191</u>					<u>69</u>	<u>8,663</u>	
Fund Balances:								
Restricted	10,557	\$ 1,243	\$ 1,100	\$ 4,350	\$ 138,042	93,068	40,035	\$ 122,398
Total Fund Balances	<u>10,557</u>	<u>1,243</u>	<u>1,100</u>	<u>4,350</u>	<u>138,042</u>	<u>93,068</u>	<u>40,035</u>	<u>122,398</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 10,748</u>	<u>\$ 1,243</u>	<u>\$ 1,100</u>	<u>\$ 4,350</u>	<u>\$ 138,042</u>	<u>\$ 93,137</u>	<u>\$ 48,698</u>	<u>\$ 122,398</u>



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

Schedule 1

	CUSTODIAL FUNDS				
	Treasurer's Accounts	Collector's Accounts	Sheriff's Accounts	County and Circuit Clerk's Accounts	Totals
ASSETS					
Cash and cash equivalents	\$ 164,300	\$ 41,967	\$ 56,753	\$ 55,147	\$ 1,659,340
Accounts receivable					42,696
TOTAL ASSETS	<u>\$ 164,300</u>	<u>\$ 41,967</u>	<u>\$ 56,753</u>	<u>\$ 55,147</u>	<u>\$ 1,702,036</u>
LIABILITIES AND FUND BALANCES					
Liabilities:					
Accounts payable					\$ 34,750
Settlements pending	\$ 164,300	\$ 41,967	\$ 56,753	\$ 55,147	318,167
Total Liabilities	<u>164,300</u>	<u>41,967</u>	<u>56,753</u>	<u>55,147</u>	<u>352,917</u>
Fund Balances:					
Restricted					1,349,119
Total Fund Balances					<u>1,349,119</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 164,300</u>	<u>\$ 41,967</u>	<u>\$ 56,753</u>	<u>\$ 55,147</u>	<u>\$ 1,702,036</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, 2024  
(UNAUDITED)

Schedule 2

	SPECIAL REVENUE FUNDS								
	Treasurer's Automation	Collector's Automation	Circuit Court Automation	District Court Automation	Assessor's Amendment no. 79	County Recorder's Cost	County Library	Solid Waste	County Clerk's Cost
REVENUES									
State aid					\$ 2,362		\$ 18,534	\$ 23,319	
Federal aid									
Property taxes							75,758		
Sales taxes								1,143,625	
Fines, forfeitures, and costs			\$ 2,130	\$ 6,953					
Interest	\$ 52	\$ 80	38	27	54	\$ 55	85	17,941	\$ 2
Officers' fees						31,669			293
911 fees									
Sanitation fees								29,993	
Donations									
Phone commissions									
Treasurer's commission	17,343								
Collector's commission		18,042							
Other	702						4,120	4,544	13
<b>TOTAL REVENUES</b>	<b>18,097</b>	<b>18,122</b>	<b>2,168</b>	<b>6,980</b>	<b>2,416</b>	<b>31,724</b>	<b>98,497</b>	<b>1,219,422</b>	<b>308</b>
Less: Treasurer's commission		46	1		43	575	1,592	21,608	5
<b>NET REVENUES</b>	<b>18,097</b>	<b>18,076</b>	<b>2,167</b>	<b>6,980</b>	<b>2,373</b>	<b>31,149</b>	<b>96,905</b>	<b>1,197,814</b>	<b>303</b>
EXPENDITURES									
Current:									
General government	16,155					6,944			269
Law enforcement			489	10,622					
Highways and streets									
Public safety									
Sanitation								1,100,545	
Health									
Recreation and culture							91,350		
Economic development									
Rural water									
<b>Total Current</b>	<b>16,155</b>		<b>489</b>	<b>10,622</b>		<b>6,944</b>	<b>91,350</b>	<b>1,100,545</b>	<b>269</b>
Debt Service:									
Financed purchase principal								70,252	
Financed purchase interest								19,666	
<b>TOTAL EXPENDITURES</b>	<b>16,155</b>		<b>489</b>	<b>10,622</b>		<b>6,944</b>	<b>91,350</b>	<b>1,190,463</b>	<b>269</b>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>1,942</b>	<b>18,076</b>	<b>1,678</b>	<b>(3,642)</b>	<b>2,373</b>	<b>24,205</b>	<b>5,555</b>	<b>7,351</b>	<b>34</b>
OTHER FINANCING SOURCES (USES)									
Transfers out						(35,000)			
Sales tax remitted to hospital									
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>						<b>(35,000)</b>			
<b>EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES</b>	<b>1,942</b>	<b>18,076</b>	<b>1,678</b>	<b>(3,642)</b>	<b>2,373</b>	<b>(10,795)</b>	<b>5,555</b>	<b>7,351</b>	<b>34</b>
<b>FUND BALANCES - JANUARY 1</b>	<b>21,961</b>	<b>23,620</b>	<b>12,045</b>	<b>11,021</b>	<b>16,390</b>	<b>14,374</b>	<b>38,904</b>	<b>518,420</b>	<b>711</b>
<b>FUND BALANCES - DECEMBER 31</b>	<b>\$ 23,903</b>	<b>\$ 41,696</b>	<b>\$ 13,723</b>	<b>\$ 7,379</b>	<b>\$ 18,763</b>	<b>\$ 3,579</b>	<b>\$ 44,459</b>	<b>\$ 525,771</b>	<b>\$ 745</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, 2024  
(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					\$ 573			\$ 1,238	
Federal aid									
Property taxes									
Sales taxes									
Fines, forfeitures, and costs			\$ 75,343				\$ 4,112	13,465	\$ 9,180
Interest	\$ 2	\$ 23	63	\$ 13	11	\$ 185	21	338	26
Officers' fees	57			6,749					
911 fees						161,243			
Sanitation fees									
Donations									
Phone commissions									
Treasurer's commission									
Collector's commission									
Other						291		12,327	
<b>TOTAL REVENUES</b>	<b>59</b>	<b>23</b>	<b>75,406</b>	<b>6,762</b>	<b>584</b>	<b>161,719</b>	<b>4,133</b>	<b>27,368</b>	<b>9,206</b>
Less: Treasurer's commission	1		1,305	120	12	3,043		29	150
<b>NET REVENUES</b>	<b>58</b>	<b>23</b>	<b>74,101</b>	<b>6,642</b>	<b>572</b>	<b>158,676</b>	<b>4,133</b>	<b>27,339</b>	<b>9,056</b>
EXPENDITURES									
Current:									
General government	55								
Law enforcement		1,100	30,384				3,500	23,200	14,979
Highways and streets									
Public safety						165,638			
Sanitation									
Health									
Recreation and culture									
Economic development									
Rural water									
<b>Total Current</b>	<b>55</b>	<b>1,100</b>	<b>30,384</b>			<b>165,638</b>	<b>3,500</b>	<b>23,200</b>	<b>14,979</b>
Debt Service:									
Financed purchase principal						10,617			
Financed purchase interest						706			
<b>TOTAL EXPENDITURES</b>	<b>55</b>	<b>1,100</b>	<b>30,384</b>			<b>176,961</b>	<b>3,500</b>	<b>23,200</b>	<b>14,979</b>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>3</b>	<b>(1,077)</b>	<b>43,717</b>	<b>6,642</b>	<b>572</b>	<b>(18,285)</b>	<b>633</b>	<b>4,139</b>	<b>(5,923)</b>
OTHER FINANCING SOURCES (USES)									
Transfers out									
Sales tax remitted to hospital									
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>									
<b>EXCESS OF REVENUES AND OTHER SOURCES OVER (UND EXPENDITURES AND OTHER USES</b>	<b>3</b>	<b>(1,077)</b>	<b>43,717</b>	<b>6,642</b>	<b>572</b>	<b>(18,285)</b>	<b>633</b>	<b>4,139</b>	<b>(5,923)</b>
FUND BALANCES - JANUARY 1	627	8,421	9,278	2,001	3,495	76,481	6,769	114,892	16,480
FUND BALANCES - DECEMBER 31	\$ 630	\$ 7,344	\$ 52,995	\$ 8,643	\$ 4,067	\$ 58,196	\$ 7,402	\$ 119,031	\$ 10,557

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, 2024  
(UNAUDITED)

Schedule 2

	SPECIAL REVENUE FUNDS									
	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	Signode Economic Development Grant	Carthage Forest Products CDBG	Totals
REVENUES										
State aid					\$ 4,772					\$ 50,798
Federal aid								\$ 1,250	\$ 270,800	272,050
Property taxes			\$ 220		30,303					106,281
Sales taxes					1,143,625					2,287,250
Fines, forfeitures, and costs							\$ 12,303			123,486
Interest	\$ 3	\$ 3	12	\$ 890	233	\$ 142	337			20,636
Officers' fees		139				4,697				43,604
911 fees										161,243
Sanitation fees										29,993
Donations						10,000				10,000
Phone commissions						118,326				118,326
Treasurer's commission										17,343
Collector's commission										18,042
Other						6,230				28,227
<b>TOTAL REVENUES</b>	<b>3</b>	<b>142</b>	<b>232</b>	<b>890</b>	<b>1,178,933</b>	<b>139,395</b>	<b>12,640</b>	<b>1,250</b>	<b>270,800</b>	<b>3,287,279</b>
Less: Treasurer's commission		3	5		21,391		6			49,935
<b>NET REVENUES</b>	<b>3</b>	<b>139</b>	<b>227</b>	<b>890</b>	<b>1,157,542</b>	<b>139,395</b>	<b>12,634</b>	<b>1,250</b>	<b>270,800</b>	<b>3,237,344</b>
EXPENDITURES										
Current:										
General government		33		8,870						32,326
Law enforcement						132,752				217,026
Highways and streets				36,347						36,347
Public safety										165,638
Sanitation				6,427						1,106,972
Health					19,978					19,978
Recreation and culture										91,350
Economic development								1,250	270,800	272,050
Rural water				300,680						300,680
<b>Total Current</b>		<b>33</b>		<b>352,324</b>	<b>19,978</b>	<b>132,752</b>		<b>1,250</b>	<b>270,800</b>	<b>2,242,367</b>
Debt Service:										
Financed purchase principal										80,869
Financed purchase interest										20,372
<b>TOTAL EXPENDITURES</b>		<b>33</b>		<b>352,324</b>	<b>19,978</b>	<b>132,752</b>		<b>1,250</b>	<b>270,800</b>	<b>2,343,608</b>
<b>EXCESS OF REVENUES OVER (UNDER)</b>										
<b>EXPENDITURES</b>	<b>3</b>	<b>106</b>	<b>227</b>	<b>(351,434)</b>	<b>1,137,564</b>	<b>6,643</b>	<b>12,634</b>			<b>893,736</b>
OTHER FINANCING SOURCES (USES)										
Transfers out				(3,270)		(20,000)				(58,270)
Sales tax remitted to hospital					(1,125,134)					(1,125,134)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>				<b>(3,270)</b>	<b>(1,125,134)</b>	<b>(20,000)</b>				<b>(1,183,404)</b>
<b>EXCESS OF REVENUES AND OTHER SOURCES OVER (UND)</b>										
<b>EXPENDITURES AND OTHER USES</b>	<b>3</b>	<b>106</b>	<b>227</b>	<b>(354,704)</b>	<b>12,430</b>	<b>(13,357)</b>	<b>12,634</b>			<b>(289,668)</b>
FUND BALANCES - JANUARY 1	1,240	994	4,123	492,746	80,638	53,392	109,764			1,638,787
FUND BALANCES - DECEMBER 31	\$ 1,243	\$ 1,100	\$ 4,350	\$ 138,042	\$ 93,068	\$ 40,035	\$ 122,398	\$ 0	\$ 0	\$ 1,349,119

DALLAS COUNTY, ARKANSAS  
 COMBINING BALANCE SHEET - OTHER FUNDS IN THE AGGREGATE -  
 REGULATORY BASIS  
 DECEMBER 31, 2023  
 (UNAUDITED)

Schedule 3

	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	\$ 21,961	\$ 23,612	\$ 12,045	\$ 11,747	\$ 16,381	\$ 13,238	\$ 40,753	\$ 543,675	\$ 707
Accounts receivable		8			9	2,714	349	4,498	4
TOTAL ASSETS	<u>\$ 21,961</u>	<u>\$ 23,620</u>	<u>\$ 12,045</u>	<u>\$ 11,747</u>	<u>\$ 16,390</u>	<u>\$ 15,952</u>	<u>\$ 41,102</u>	<u>\$ 548,173</u>	<u>\$ 711</u>
LIABILITIES AND FUND BALANCES									
Liabilities:									
Accounts payable				\$ 726		\$ 1,578	\$ 2,198	\$ 29,753	
Settlements pending									
Total Liabilities				<u>726</u>		<u>1,578</u>	<u>2,198</u>	<u>29,753</u>	
Fund Balances:									
Restricted	\$ 21,961	\$ 23,620	\$ 12,045	11,021	\$ 16,390	14,374	38,904	518,420	\$ 711
Total Fund Balances	<u>21,961</u>	<u>23,620</u>	<u>12,045</u>	<u>11,021</u>	<u>16,390</u>	<u>14,374</u>	<u>38,904</u>	<u>518,420</u>	<u>711</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 21,961</u>	<u>\$ 23,620</u>	<u>\$ 12,045</u>	<u>\$ 11,747</u>	<u>\$ 16,390</u>	<u>\$ 15,952</u>	<u>\$ 41,102</u>	<u>\$ 548,173</u>	<u>\$ 711</u>

DALLAS COUNTY, ARKANSAS  
COMBINING BALANCE SHEET - OTHER FUNDS IN THE AGGREGATE -  
REGULATORY BASIS  
DECEMBER 31, 2023  
(UNAUDITED)

Schedule 3

	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	\$ 627	\$ 8,418	\$ 11,733	\$ 1,787	\$ 3,492	\$ 77,743	\$ 6,769	\$ 113,772
Accounts receivable		3	2,353	214	3	35,611		1,764
TOTAL ASSETS	<u>\$ 627</u>	<u>\$ 8,421</u>	<u>\$ 14,086</u>	<u>\$ 2,001</u>	<u>\$ 3,495</u>	<u>\$ 113,354</u>	<u>\$ 6,769</u>	<u>\$ 115,536</u>
LIABILITIES AND FUND BALANCES								
Liabilities:								
Accounts payable			\$ 4,808			\$ 36,873		\$ 644
Settlements pending								
Total Liabilities			<u>4,808</u>			<u>36,873</u>		<u>644</u>
Fund Balances:								
Restricted	\$ 627	\$ 8,421	9,278	\$ 2,001	\$ 3,495	76,481	\$ 6,769	114,892
Total Fund Balances	<u>627</u>	<u>8,421</u>	<u>9,278</u>	<u>2,001</u>	<u>3,495</u>	<u>76,481</u>	<u>6,769</u>	<u>114,892</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 627</u>	<u>\$ 8,421</u>	<u>\$ 14,086</u>	<u>\$ 2,001</u>	<u>\$ 3,495</u>	<u>\$ 113,354</u>	<u>\$ 6,769</u>	<u>\$ 115,536</u>

DALLAS COUNTY, ARKANSAS  
COMBINING BALANCE SHEET - OTHER FUNDS IN THE AGGREGATE -  
REGULATORY BASIS  
DECEMBER 31, 2023  
(UNAUDITED)

Schedule 3

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	\$ 16,215	\$ 1,240	\$ 994	\$ 4,115	\$ 492,746	\$ 76,933	\$ 53,180	\$ 110,002
Accounts receivable	265			8		4,524	1,803	1
TOTAL ASSETS	<u>\$ 16,480</u>	<u>\$ 1,240</u>	<u>\$ 994</u>	<u>\$ 4,123</u>	<u>\$ 492,746</u>	<u>\$ 81,457</u>	<u>\$ 54,983</u>	<u>\$ 110,003</u>
LIABILITIES AND FUND BALANCES								
Liabilities:								
Accounts payable						\$ 819	\$ 1,591	\$ 239
Settlements pending								
Total Liabilities						<u>819</u>	<u>1,591</u>	<u>239</u>
Fund Balances:								
Restricted	<u>\$ 16,480</u>	<u>\$ 1,240</u>	<u>\$ 994</u>	<u>\$ 4,123</u>	<u>\$ 492,746</u>	<u>80,638</u>	<u>53,392</u>	<u>109,764</u>
Total Fund Balances	<u>16,480</u>	<u>1,240</u>	<u>994</u>	<u>4,123</u>	<u>492,746</u>	<u>80,638</u>	<u>53,392</u>	<u>109,764</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 16,480</u>	<u>\$ 1,240</u>	<u>\$ 994</u>	<u>\$ 4,123</u>	<u>\$ 492,746</u>	<u>\$ 81,457</u>	<u>\$ 54,983</u>	<u>\$ 110,003</u>

DALLAS COUNTY, ARKANSAS  
 COMBINING BALANCE SHEET - OTHER FUNDS IN THE AGGREGATE -  
 REGULATORY BASIS  
 DECEMBER 31, 2023  
 (UNAUDITED)

Schedule 3

	CUSTODIAL FUNDS				
	Treasurer's Accounts	Collector's Accounts	Sheriff's Accounts	County and Circuit Clerk's Accounts	Totals
ASSETS					
Cash and cash equivalents	\$ 170,165	\$ 53,427	\$ 46,678	\$ 10,294	\$ 1,944,449
Accounts receivable					54,131
TOTAL ASSETS	<u>\$ 170,165</u>	<u>\$ 53,427</u>	<u>\$ 46,678</u>	<u>\$ 10,294</u>	<u>\$ 1,998,580</u>
LIABILITIES AND FUND BALANCES					
Liabilities:					
Accounts payable					\$ 79,229
Settlements pending	\$ 170,165	\$ 53,427	\$ 46,678	\$ 10,294	280,564
Total Liabilities	<u>170,165</u>	<u>53,427</u>	<u>46,678</u>	<u>10,294</u>	<u>359,793</u>
Fund Balances:					
Restricted					<u>1,638,787</u>
Total Fund Balances					<u>1,638,787</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 170,165</u>	<u>\$ 53,427</u>	<u>\$ 46,678</u>	<u>\$ 10,294</u>	<u>\$ 1,998,580</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, 2023  
(UNAUDITED)

Schedule 4

	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					\$ 2,380		\$ 19,338		
Federal aid							83	\$ 834	
Property taxes							78,422		
Sales taxes							67	1,126,980	
Fines, forfeitures, and costs			\$ 4,452	\$ 6,995					
Interest	\$ 48	\$ 27	28	31	45	\$ 77		11,689	\$ 2
Officers' fees						38,642			213
911 fees									
Sanitation fees								18,229	
Phone commissions									
Treasurer's commission	17,989								
Collector's commission		17,513							
Other		8			8	132	6,192	8,930	
TOTAL REVENUES	18,037	17,548	4,480	7,026	2,433	38,851	104,102	1,166,662	215
Less: Treasurer's commission		34			39	619	1,444	18,635	3
NET REVENUES	18,037	17,514	4,480	7,026	2,394	38,232	102,658	1,148,027	212
EXPENDITURES									
Current:									
General government	17,462					6,902			
Law enforcement			1,043	7,370					
Public safety									
Sanitation								1,469,773	
Health									
Recreation and culture							93,761		
Rural water									
Total Current	17,462		1,043	7,370		6,902	93,761	1,469,773	
Debt Service:									
Financed purchase principal								55,713	
Financed purchase interest								15,205	
TOTAL EXPENDITURES	17,462		1,043	7,370		6,902	93,761	1,540,691	
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	575	17,514	3,437	(344)	2,394	31,330	8,897	(392,664)	212
OTHER FINANCING SOURCES (USES)									
Transfers out						(35,000)			
Sales tax remitted to hospital									
Proceeds from financed purchase								274,803	
TOTAL OTHER FINANCING SOURCES (USES)						(35,000)		274,803	
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	575	17,514	3,437	(344)	2,394	(3,670)	8,897	(117,861)	212
FUND BALANCES - JANUARY 1	21,386	6,106	8,608	11,365	13,996	18,044	30,007	636,281	499
FUND BALANCES - DECEMBER 31	\$ 21,961	\$ 23,620	\$ 12,045	\$ 11,021	\$ 16,390	\$ 14,374	\$ 38,904	\$ 518,420	\$ 711

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, 2023  
(UNAUDITED)

Schedule 4

	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					\$ 653			\$ 1,430	
Federal aid			\$ 102			\$ 949			
Property taxes									
Sales taxes									
Fines, forfeitures, and costs		\$ 668	41,725				\$ 4,470	13,675	\$ 7,289
Interest	\$ 3	22	19	\$ 23	13	210	18	303	37
Officers' fees	48			4,113					
911 fees						170,797			
Sanitation fees									
Phone commissions									
Treasurer's commission									
Collector's commission									
Other		365	157	12	2	1,279		13,342	18
TOTAL REVENUES	51	1,055	42,003	4,148	668	173,235	4,488	28,750	7,344
Less: Treasurer's commission	1	11	677	67	11	2,524		28	124
NET REVENUES	50	1,044	41,326	4,081	657	170,711	4,488	28,722	7,220
EXPENDITURES									
Current:									
General government	948								
Law enforcement		325	46,987	14,380			4,200	20,886	563
Public safety					1,898	166,322			
Sanitation									
Health									
Recreation and culture									
Rural water									
Total Current	948	325	46,987	14,380	1,898	166,322	4,200	20,886	563
Debt Service:									
Financed purchase principal						10,100			
Financed purchase interest						1,222			
TOTAL EXPENDITURES	948	325	46,987	14,380	1,898	177,644	4,200	20,886	563
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(898)	719	(5,661)	(10,299)	(1,241)	(6,933)	288	7,836	6,657
OTHER FINANCING SOURCES (USES)									
Transfers out									
Sales tax remitted to hospital									
Proceeds from financed purchase									
TOTAL OTHER FINANCING SOURCES (USES)									
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	(898)	719	(5,661)	(10,299)	(1,241)	(6,933)	288	7,836	6,657
FUND BALANCES - JANUARY 1	1,525	7,702	14,939	12,300	4,736	83,414	6,481	107,056	9,823
FUND BALANCES - DECEMBER 31	\$ 627	\$ 8,421	\$ 9,278	\$ 2,001	\$ 3,495	\$ 76,481	\$ 6,769	\$ 114,892	\$ 16,480

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, 2023  
(UNAUDITED)

Schedule 4

	SPECIAL REVENUE FUNDS							
	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	Totals
REVENUES								
State aid					\$ 4,465			\$ 28,266
Federal aid					40			2,008
Property taxes			\$ 2,158		31,617			112,197
Sales taxes					1,126,980			2,254,027
Fines, forfeitures, and costs							\$ 12,447	91,721
Interest	\$ 3	\$ 3	6	\$ 2,283	168	\$ 142	284	15,484
Officers' fees						3,257	1	46,274
911 fees								170,797
Sanitation fees								18,229
Phone commissions						123,301		123,301
Treasurer's commission								17,989
Collector's commission								17,513
Other	1	1	1		3,924	18,211		52,583
<b>TOTAL REVENUES</b>	<b>4</b>	<b>4</b>	<b>2,165</b>	<b>2,283</b>	<b>1,167,194</b>	<b>144,911</b>	<b>12,732</b>	<b>2,950,389</b>
Less: Treasurer's commission			35		18,741		5	42,998
<b>NET REVENUES</b>	<b>4</b>	<b>4</b>	<b>2,130</b>	<b>2,283</b>	<b>1,148,453</b>	<b>144,911</b>	<b>12,727</b>	<b>2,907,391</b>
EXPENDITURES								
Current:								
General government								25,312
Law enforcement						90,913		186,667
Public safety								168,220
Sanitation								1,469,773
Health					21,271			21,271
Recreation and culture							239	94,000
Rural water				454,359				454,359
Total Current				454,359	21,271	90,913	239	2,419,602
Debt Service:								
Financed purchase principal								65,813
Financed purchase interest								16,427
<b>TOTAL EXPENDITURES</b>				<b>454,359</b>	<b>21,271</b>	<b>90,913</b>	<b>239</b>	<b>2,501,842</b>
<b>EXCESS OF REVENUES OVER (UNDER)</b>								
<b>EXPENDITURES</b>	<b>4</b>	<b>4</b>	<b>2,130</b>	<b>(452,076)</b>	<b>1,127,182</b>	<b>53,998</b>	<b>12,488</b>	<b>405,549</b>
OTHER FINANCING SOURCES (USES)								
Transfers out						(50,000)		(85,000)
Sales tax remitted to hospital					(1,108,248)			(1,108,248)
Proceeds from financed purchase								274,803
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>					<b>(1,108,248)</b>	<b>(50,000)</b>		<b>(918,445)</b>
<b>EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER)</b>								
<b>EXPENDITURES AND OTHER USES</b>	<b>4</b>	<b>4</b>	<b>2,130</b>	<b>(452,076)</b>	<b>18,934</b>	<b>3,998</b>	<b>12,488</b>	<b>(512,896)</b>
FUND BALANCES - JANUARY 1	1,236	990	1,993	944,822	61,704	49,394	97,276	2,151,683
FUND BALANCES - DECEMBER 31	\$ 1,240	\$ 994	\$ 4,123	\$ 492,746	\$ 80,638	\$ 53,392	\$ 109,764	\$ 1,638,787

DALLAS COUNTY, ARKANSAS  
NOTES TO SCHEDULES 1 AND 2  
DECEMBER 31, 2024 AND 2023  
(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, 2024 AND 2023  
(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, 2024 AND 2023  
(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.
Signode Economic Development Grant	Dallas County Ordinance no. 2021-02 (February 23, 2021) established fund to receive Community Development Block Grant Funds for Signode.
Carthage Forest Products CDBG	Dallas County Ordinance no. 2024-14 (August 27, 2024) established fund to receive a Community Development Block Grant for Carthage Forest Products.

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, 2024 AND 2023  
(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 through 4 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 and 3 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  
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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, officer fees, commissary, property taxes, 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  
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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, 2024, are composed of the following:

Description	General Fund	Road Fund	Other Funds in the Aggregate
<b>Fund Balances:</b>			
Restricted for:			
General government	\$ 70,926		\$ 241,451
Law enforcement			382,107
Highways and streets		\$ 784,394	
Public safety			62,263
Sanitation			525,771
Health			93,068
Recreation and culture			44,459
Total Restricted	<u>70,926</u>	<u>784,394</u>	<u>1,349,119</u>
Assigned to:			
General government	<u>33,353</u>		
Unassigned	<u>2,216,779</u>		
Totals	<u>\$ 2,321,058</u>	<u>\$ 784,394</u>	<u>\$ 1,349,119</u>

DALLAS COUNTY, ARKANSAS  
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**2. Details of Fund Balance Classifications (Continued)**

Fund balance classifications at December 31, 2023, are composed of the following:

Description	General Fund	Road Fund	Other Funds in the Aggregate
Fund Balances:			
Restricted for:			
General government	\$ 100,190		\$ 82,800
Law enforcement			345,303
Highways and streets		\$ 469,298	
Public safety			79,976
Sanitation			518,420
Health			80,638
Recreation and culture			38,904
Rural water			492,746
Total Restricted	<u>100,190</u>	<u>469,298</u>	<u>1,638,787</u>
Assigned to:			
General government	<u>32,211</u>		
Unassigned	<u>2,271,891</u>		
Totals	<u>\$ 2,404,292</u>	<u>\$ 469,298</u>	<u>\$ 1,638,787</u>

**3. Commitments**

Total commitments consist of the following at December 31, 2024 and 2023:

	December 31, 2024	December 31, 2023
Long-term liabilities	\$ 907,816	\$ 1,173,080
Reappraisal contract	<u>403,536</u>	<u>96,552</u>
Total Commitments	<u>\$ 1,311,352</u>	<u>\$ 1,269,632</u>

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

Long-term Liabilities

Long-term liabilities at December 31, 2024 and 2023, are comprised of the following:

	December 31, 2024	December 31, 2023
<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.	\$ 8,318	\$ 18,935
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.	21,926	64,590
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.	121,578	185,235
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.	125,040	159,627
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.	156,132	199,310
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 Road Fund.	79,322	126,576
Financed purchase dated May 4, 2023, with FBT bank & Mortgage in the amount of \$274,803 for the purchase of a 2023 Freightliner Garbage Truck, 24 monthly payments of \$3,800 and one final payment of \$221,838 at 7.25% interest. Payments are to be made from the Solid Waste Fund.	232,646	260,234
Total Direct Borrowings	<u>744,962</u>	<u>1,014,507</u>
Landfill closure and postclosure care costs	<u>162,854</u>	<u>158,573</u>
Total Long-term liabilities	<u>\$ 907,816</u>	<u>\$ 1,173,080</u>

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

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**3. Commitments (Continued)**

Long-term Liabilities (Continued)

The County's outstanding direct borrowings of \$744,962 and \$1,014,507 as of December 31, 2024, and December 31, 2023, respectively, 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.

Compensated Absences

Compensated absences do vest or accumulate. The amount of compensated absences was not determined.

Post Employment Benefits Other Than Pensions

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

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. Estimated costs for closure/postclosure care is \$162,854 and \$158,573 at December 31, 2024 and 2023, respectively. 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, 2024 and 2023. 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 reports dated June 30, 2025, and June 30, 2024, estimate the remaining capacity of the landfill at 9.04% and 10.32% of the original capacity with a remaining life of the landfill estimated to be 11.6 and 11.4 years, respectively.

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, 2024	Maturities to December 31, 2024
<u>Direct Borrowings</u>					
9/18/20	9/15/25	5.00%	\$ 50,000	\$ 8,318	\$ 41,682
4/22/20	6/15/25	3.65%	179,419	21,926	157,493
9/15/21	10/1/26	2.87%	316,683	121,578	195,105
4/5/22	4/5/28	3.95%	214,871	125,040	89,831
4/5/22	4/5/28	3.95%	268,246	156,132	112,114
6/30/22	7/3/26	4.50%	189,916	79,322	110,594
5/4/23	6/15/25	7.25%	274,803	232,646	42,157
Total Long-Term Debt			<u>\$ 1,493,938</u>	<u>\$ 744,962</u>	<u>\$ 748,976</u>

DALLAS COUNTY, ARKANSAS  
OTHER GENERAL INFORMATION  
DECEMBER 31, 2024 AND 2023  
(UNAUDITED)

**3. Commitments (Continued)**

Long-Term Debt Issued and Outstanding (Continued)

Date of Issue	Date of Final Maturity	Rate of Interest	Amount Authorized and Issued	Debt Outstanding December 31, 2023	Maturities to December 31, 2023
<u>Direct Borrow ings</u>					
9/18/20	9/15/25	5.00%	\$ 50,000	\$ 18,935	\$ 31,065
4/22/20	6/15/25	3.65%	179,419	64,590	114,829
9/15/21	10/1/26	2.87%	316,683	185,235	131,448
4/5/22	4/5/28	3.95%	214,871	159,627	55,244
4/5/22	4/5/28	3.95%	268,246	199,310	68,936
6/30/22	7/3/26	4.50%	189,916	126,576	63,340
5/4/23	6/15/25	7.25%	274,803	260,234	14,569
Total Long-Term Debt			<u>\$ 1,493,938</u>	<u>\$ 1,014,507</u>	<u>\$ 479,431</u>

Changes in Long-Term Debt

	Balance January 01, 2024	Issued	Retired	Balance December 31, 2024
<u>Direct Borrow ings</u>				
Financed purchases	<u>\$ 1,014,507</u>	<u>\$ 0</u>	<u>\$ 269,545</u>	<u>\$ 744,962</u>
	Balance January 01, 2023	Issued	Retired	Balance December 31, 2023
<u>Direct Borrow ings</u>				
Financed purchases	<u>\$ 987,376</u>	<u>\$ 274,803</u>	<u>\$ 247,672</u>	<u>\$ 1,014,507</u>

Debt Service Requirements to Maturity

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

Years Ending December 31,	Direct Borrow ings		
	Principal	Interest	Total
2025	\$ 458,782	\$ 23,436	\$ 482,218
2026	170,125	7,581	177,706
2027	87,573	3,008	90,581
2028	28,482	229	28,711
Totals	<u>\$ 744,962</u>	<u>\$ 34,254</u>	<u>\$ 779,216</u>

DALLAS COUNTY, ARKANSAS  
OTHER GENERAL INFORMATION  
DECEMBER 31, 2024 AND 2023  
(UNAUDITED)

**3. Commitments (Continued)**

Debt Service Requirements to Maturity (Continued)

The County is obligated for the following amounts at December 31, 2023:

Years Ending December 31,	Direct Borrowings		
	Principal	Interest	Total
2024	\$ 269,545	\$ 42,426	\$ 311,971
2025	458,782	23,436	482,218
2026	170,125	7,581	177,706
2027	87,573	3,008	90,581
2028	28,482	229	28,711
Totals	<u>\$ 1,014,507</u>	<u>\$ 76,680</u>	<u>\$ 1,091,187</u>

County-Wide Reappraisal Contracts

The County entered into a contract with Total Assessment Solutions Corporation on November 22, 2019, for 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 expenses were \$96,552 for 2024 and 2023.

The County entered into a contract with Total Assessment Solutions Corporation on November 14, 2024, for county-wide reappraisal. The County is obligated for 48 monthly payments of \$8,407 for a total of \$403,536 beginning January 15, 2025. There were no payments for this contract during 2024.

The County is obligated for the following amounts at December 31, 2024 and 2023:

Year	December 31, 2024	December 31, 2023
2024		\$ 96,552
2025	\$ 100,884	
2026	100,884	
2027	100,884	
2028	100,884	
Totals	<u>\$ 403,536</u>	<u>\$ 96,552</u>

**4. Interfund Transfers**

In 2024, Other Funds in the Aggregate (County Recorder's Cost, American Rescue Plan Act, and Communication Facility and Equipment) transferred \$58,270 to the General Fund for excess revenues and interest earned on accounts.

In 2023, Other Funds in the Aggregate (County Recorder's Cost and Communication Facility and Equipment) transferred \$85,000 to the General Fund for excess revenues.

DALLAS COUNTY, ARKANSAS  
OTHER GENERAL INFORMATION  
DECEMBER 31, 2024 AND 2023  
(UNAUDITED)

**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 Mid-Arkansas Regional Library in 2024 or 2023. 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.

**6. Jointly Governed Organizations**

Thirteenth Judicial District Drug Task Force

The Prosecuting Attorney of the Thirteenth Judicial District, the Sheriffs' Departments of Calhoun, Columbia, Dallas, Ouachita, and Union Counties, and Police Departments of Camden, El Dorado, Fordyce, Hampton, Magnolia, and Smackover entered into an agreement to establish the Thirteenth Judicial District Drug Task Force. The agreement covers the period July 1, 2024 to June 30, 2025, 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 2024 and 2023 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 (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 Authority by the County other than the annual membership dues which were \$2,000 for 2024 and 2023. Separate financial statements for the 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 5.75% as of July 1, 2024, and 5.50% as of July 1, 2023. 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 years ended June 30, 2024, and June 30, 2023, were \$435,791 and \$378,829, respectively.

DALLAS COUNTY, ARKANSAS  
OTHER GENERAL INFORMATION  
DECEMBER 31, 2024 AND 2023  
(UNAUDITED)

**7. Arkansas Public Employees Retirement System (Continued)**

Net Pension Liability

The requirements of Governmental Accounting Standards Board Statement no. 68, under the regulatory basis of accounting, are limited to disclosure of the County's share of the collective net pension liability. The County's proportionate share of the collective net pension liability at June 30, 2024, and June 30, 2023, was \$3,115,589 and \$3,251,249, respectively.

**8. Capital Assets**

The County's capital assets records are summarized below :

	December 31, 2024	December 31, 2023
Land and Buildings	\$ 6,093,018	\$ 6,093,018
Equipment	5,110,815	5,040,247
Totals	<u>\$ 11,203,833</u>	<u>\$ 11,133,265</u>

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

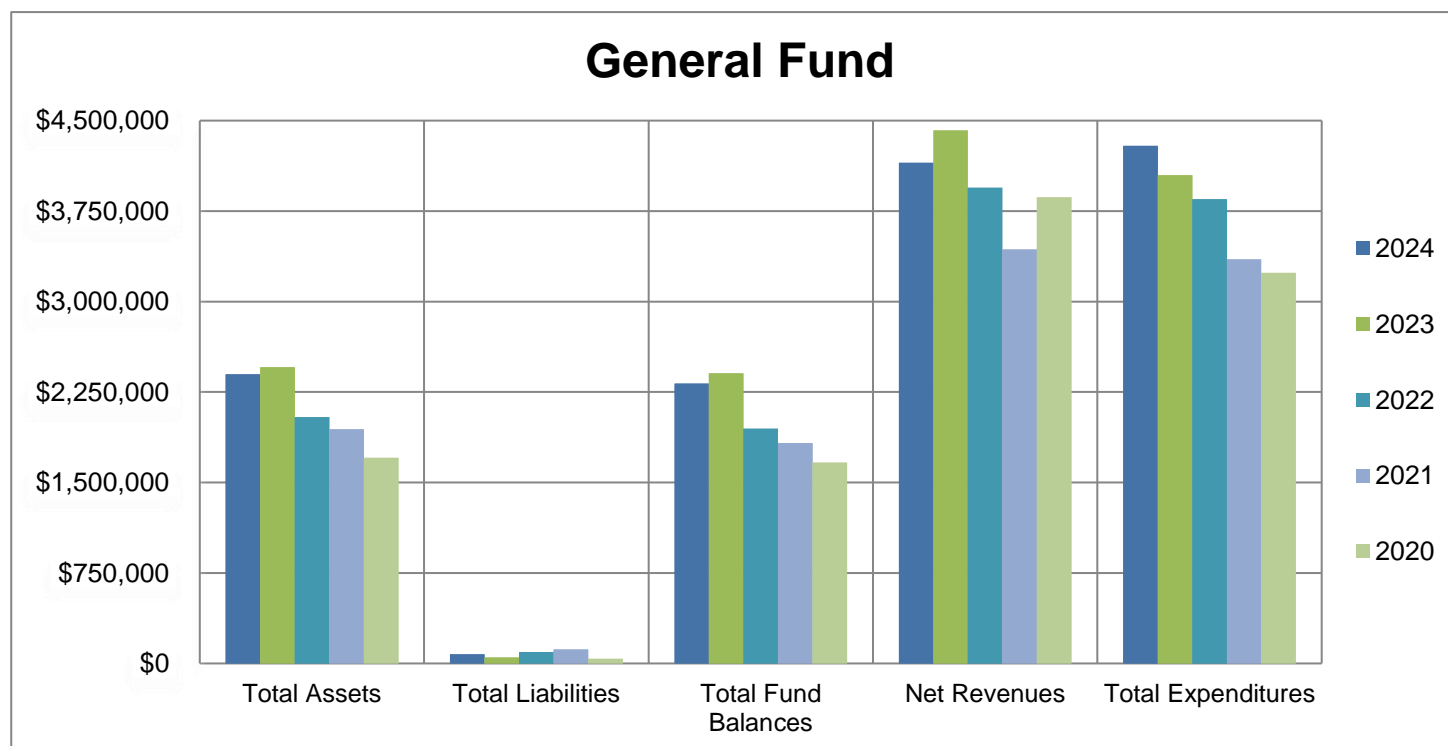
On March 11, 2020, the Governor of Arkansas issued Executive Order 20-03 declaring an emergency and ordered Arkansas Department of Health to take action to prevent the spread of coronavirus disease 2019 (COVID-19). In 2022, the County was awarded \$100,000 in federal aid from the Local Assistance and Tribal Consistency Fund, which was a part of the American Rescue Plan Act of 2021, and as of the report date, all 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, 2024  
(UNAUDITED)

Schedule 5-1

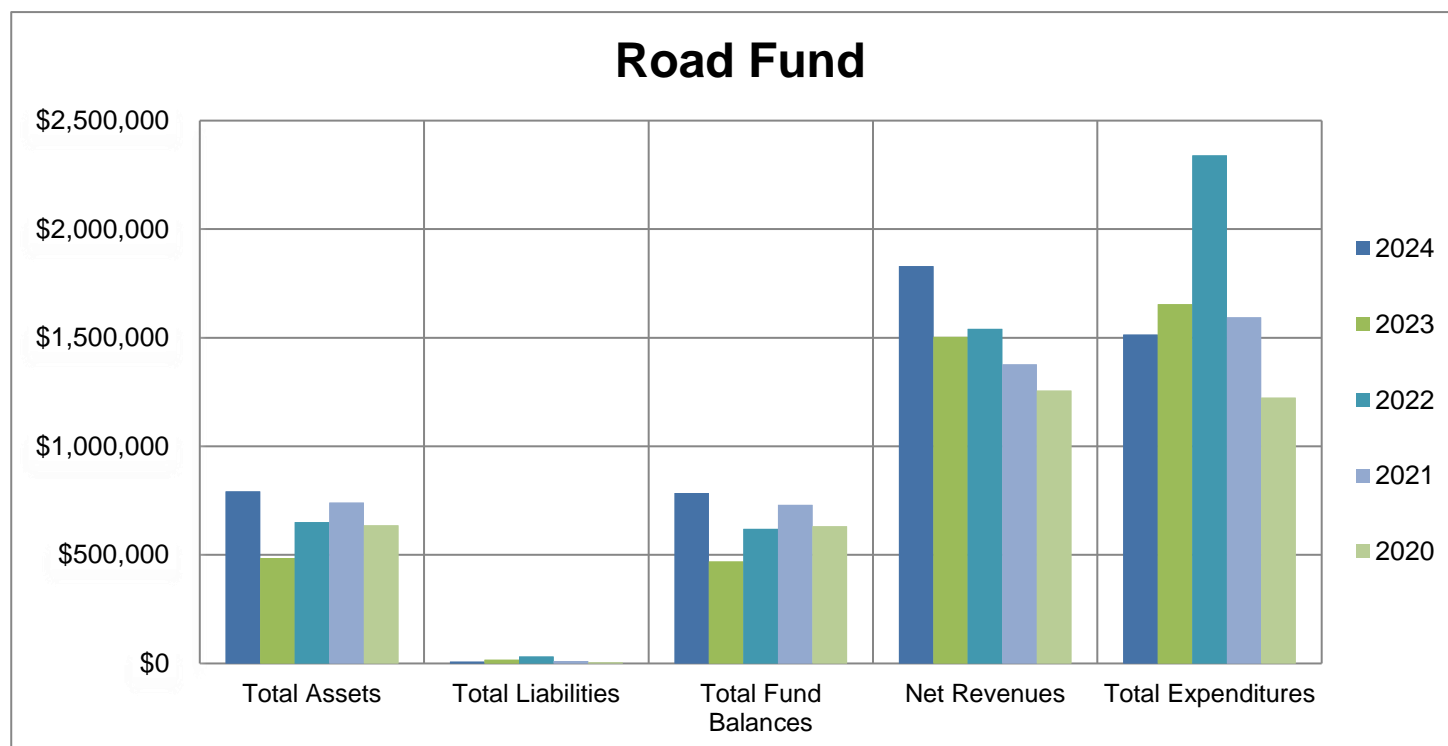
<u>General</u>	2024	2023	2022	2021	2020
Total Assets	\$ 2,396,734	\$ 2,454,829	\$ 2,042,169	\$ 1,939,593	\$ 1,704,497
Total Liabilities	75,676	50,537	95,225	114,219	39,830
Total Fund Balances	2,321,058	2,404,292	1,946,944	1,825,374	1,664,667
Net Revenues	4,149,721	4,418,384	3,943,513	3,430,762	3,864,190
Total Expenditures	4,291,225	4,046,036	3,848,158	3,348,871	3,238,127
Total Other Financing Sources/Uses	58,270	85,000	26,215	78,816	



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

Schedule 5-2

<u>Road</u>	2024	2023	2022	2021	2020
Total Assets	\$ 792,746	\$ 486,289	\$ 650,855	\$ 741,014	\$ 635,635
Total Liabilities	8,352	16,991	31,657	10,444	4,542
Total Fund Balances	784,394	469,298	619,198	730,570	631,093
Net Revenues	1,829,529	1,504,640	1,541,276	1,376,604	1,257,122
Total Expenditures	1,514,433	1,654,540	2,339,194	1,593,810	1,224,517
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, 2024  
(UNAUDITED)

Schedule 5-3

<b>Other Funds in the Aggregate</b>	<b>2024</b>	<b>2023</b>	<b>2022</b>	<b>2021</b>	<b>2020</b>
Total Assets	\$ 1,702,036	\$ 1,998,580	\$ 2,608,028	\$ 1,635,071	\$ 1,361,927
Total Liabilities	352,917	359,793	456,345	269,231	279,605
Total Fund Balances	1,349,119	1,638,787	2,151,683	1,365,840	1,082,322
Net Revenues	3,237,344	2,907,391	3,864,625	3,834,205	2,468,972
Total Expenditures	2,343,608	2,501,842	1,954,482	2,536,148	1,779,882
Total Other Financing Sources/Uses	(1,183,404)	(918,445)	(1,124,300)	(1,086,421)	(741,951)

