

Miller County, Arkansas

Financial and Compliance Report

December 31, 2023

LEGISLATIVE JOINT AUDITING COMMITTEE



MILLER COUNTY, ARKANSAS
TABLE OF CONTENTS
FOR THE YEAR ENDED DECEMBER 31, 2023

Financial and Compliance Report

REGULATORY BASIS FINANCIAL STATEMENTS

	<u>Exhibit</u>
Balance Sheet – Regulatory Basis (Unaudited)	A
Statement of Revenues, Expenditures, and Changes in Fund Balances – Regulatory Basis (Unaudited)	B
Statement of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual – General and Road Funds – Regulatory Basis (Unaudited)	C

SUPPLEMENTARY INFORMATION

	<u>Schedule</u>
Combining Balance Sheet – Other Funds in the Aggregate – Regulatory Basis (Unaudited)	1
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances – Other Funds in the Aggregate – Regulatory Basis (Unaudited)	2
Notes to Schedules 1 and 2 (Unaudited)	
Other General Information (Unaudited)	
Schedule of Selected Information for the Last Five Years – General Fund - Regulatory Basis (Unaudited)	3-1
Schedule of Selected Information for the Last Five Years – Road Fund - Regulatory Basis (Unaudited)	3-2
Schedule of Selected Information for the Last Five Years – Other Funds in the Aggregate - Regulatory Basis (Unaudited)	3-3

Arkansas

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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

Miller 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 Miller County, Arkansas, as of and for the year ended December 31, 2023, and have issued our report thereon dated July 28, 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 2023:

County Judge: Cathy Harrison
Treasurer: Teresa Reed
Sheriff: Wayne Easley
Tax Collector: Laura Bates
County Clerk: Stephanie Harvin
Circuit Clerk: Penny Kilcrease
Assessor: Joyce Dennington
District Court Clerk: Carol Devaney
Adult Probation Officer: Eugenia Harness
Juvenile Probation Officer: Abdul Razaq

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 office of **County Judge**.

County Judge

2 CFR § 200.501 requires the County to obtain a federal compliance audit when federal expenditures exceed \$750,000 which occurred in 2022 and 2021. As of report date, the County had obtained engagement letters for audits, but the audits had not been completed for either year. The County could be responsible for repayment of federal expenditures if noncompliance is noted during a federal compliance audit.

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".

Kevin William White, CPA, JD
Legislative Auditor

Little Rock, Arkansas
July 28, 2025
LOCO04623

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

Exhibit A

	General	Road	Other Funds in the Aggregate
ASSETS			
Cash and cash equivalents	\$ 7,681,229	\$ 642,184	\$ 10,142,499
Accounts receivable	177,239		521,105
Interfund receivables			20,000
	<u>7,858,468</u>	<u>642,184</u>	<u>10,683,604</u>
TOTAL ASSETS	\$ 7,858,468	\$ 642,184	\$ 10,683,604
LIABILITIES AND FUND BALANCES			
Liabilities:			
Accounts payable	\$ 143,543	\$ 230,751	\$ 143,044
Interfund payables			20,000
Settlements pending	1,119,431		2,109,644
Total Liabilities	<u>1,262,974</u>	<u>230,751</u>	<u>2,272,688</u>
Fund Balances:			
Restricted	1,325,943	411,433	6,936,658
Committed	146		
Assigned			1,476,871
Unassigned	5,269,405		(2,613)
Total Fund Balances	<u>6,595,494</u>	<u>411,433</u>	<u>8,410,916</u>
TOTAL LIABILITIES AND FUND BALANCES	\$ 7,858,468	\$ 642,184	\$ 10,683,604

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

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

Exhibit B

	General	Road	Other Funds in the Aggregate
REVENUES			
State aid	\$ 1,158,933	\$ 2,330,659	\$ 41,354
Federal aid	102,060		94,500
Property taxes	3,222,786	174,716	151,958
Sales taxes	1,689,549	1,689,549	2,215,925
Fines, forfeitures, and costs	728,034		291,922
Interest	162,214	21,656	279,336
Officers' fees	148,577		409,772
Franchise fees	1,022		
Insurance proceeds	548,310		
Insurance premiums collected	576,702		
Jail fees			2,776,152
911 fees			224,844
Gun range permits			11,000
Rental income			15,824
Phone commissions			116,533
Commissary profits			104,674
Treasurer's commission	220,065		49,630
Collector's commission	442,323		137,108
Taxes apportioned - Assessor's salary and expense	783,965		
Other	486,594	46,578	72,439
	<u>10,271,134</u>	<u>4,263,158</u>	<u>6,992,971</u>
TOTAL REVENUES			
Less: Treasurer's commission	132,642	83,564	105,454
	<u>10,138,492</u>	<u>4,179,594</u>	<u>6,887,517</u>
NET REVENUES			
EXPENDITURES			
Current:			
General government	3,260,178		1,050,213
Law enforcement	4,125,186		4,816,024
Highways and streets		4,217,245	400,000
Public safety	167,232		922,347
Health	61,593		25,652
Recreation and culture			33,613
Social services	166,323		
Total Current	<u>7,780,512</u>	<u>4,217,245</u>	<u>7,247,849</u>
Debt Service:			
Bond principal	173,292		
Bond interest and other charges	161,330		
Financed purchase principal		124,054	17,756
Financed purchase interest		21,386	
	<u>8,115,134</u>	<u>4,362,685</u>	<u>7,265,605</u>
TOTAL EXPENDITURES			

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

	<u>General</u>	<u>Road</u>	<u>Other Funds in the Aggregate</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ 2,023,358	\$ (183,091)	\$ (378,088)
OTHER FINANCING SOURCES (USES)			
Transfers in		20,000	566,325
Transfers out	<u>(586,325)</u>	<u> </u>	<u> </u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>(586,325)</u>	<u>20,000</u>	<u>566,325</u>
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	1,437,033	(163,091)	188,237
FUND BALANCES - JANUARY 1	<u>5,158,461</u>	<u>574,524</u>	<u>8,222,679</u>
FUND BALANCES - DECEMBER 31	<u>\$ 6,595,494</u>	<u>\$ 411,433</u>	<u>\$ 8,410,916</u>

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

MILLER 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

	General			Road		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES						
State aid	\$ 1,026,572	\$ 1,158,933	\$ 132,361	\$ 2,319,154	\$ 2,330,659	\$ 11,505
Federal aid	136,716	102,060	(34,656)			
Property taxes	2,901,000	3,222,786	321,786	159,200	174,716	15,516
Sales taxes	1,700,000	1,689,549	(10,451)	1,700,000	1,689,549	(10,451)
Fines, forfeitures, and costs	477,500	728,034	250,534			
Interest	2,900	162,214	159,314	500	21,656	21,156
Officers' fees	170,100	148,577	(21,523)			
Franchise fees	2,000	1,022	(978)			
Insurance proceeds		548,310	548,310			
Insurance premiums collected		576,702	576,702			
Treasurer's commission	375,000	220,065	(154,935)			
Collector's commission	813,000	442,323	(370,677)			
Taxes apportioned - Assessor's salary and expense	675,000	783,965	108,965			
Other	302,825	486,594	183,769			
	<u>55,000</u>	<u>46,578</u>	<u>(8,422)</u>			
TOTAL REVENUES	8,582,613	10,271,134	1,688,521	4,233,854	4,263,158	29,304
Less: Treasurer's commission		<u>132,642</u>	<u>(132,642)</u>		<u>83,564</u>	<u>(83,564)</u>
NET REVENUES	8,582,613	10,138,492	1,555,879	4,233,854	4,179,594	(54,260)
EXPENDITURES						
Current:						
General government	3,979,381	3,260,178	719,203			
Law enforcement	4,788,676	4,125,186	663,490			
Highways and streets				5,136,813	4,217,245	919,568
Public safety	199,658	167,232	32,426			
Health	69,007	61,593	7,414			
Social services	179,769	166,323	13,446			
Total Current	<u>9,216,491</u>	<u>7,780,512</u>	<u>1,435,979</u>	<u>5,136,813</u>	<u>4,217,245</u>	<u>919,568</u>
Debt Service:						
Bond principal		173,292	(173,292)			
Bond interest and other charges		161,330	(161,330)			
Financed purchase principal					124,054	(124,054)
Financed purchase interest					<u>21,386</u>	<u>(21,386)</u>
TOTAL EXPENDITURES	9,216,491	8,115,134	1,101,357	5,136,813	4,362,685	774,128

MILLER 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

	General			Road		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ (633,878)	\$ 2,023,358	\$ 2,657,236	\$ (902,959)	\$ (183,091)	\$ 719,868
OTHER FINANCING SOURCES (USES)						
Transfers in	270,000		(270,000)	554,000	20,000	(534,000)
Transfers out	(526,650)	(586,325)	(59,675)			
TOTAL OTHER FINANCING SOURCES (USES)	(256,650)	(586,325)	(329,675)	554,000	20,000	(534,000)
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	(890,528)	1,437,033	2,327,561	(348,959)	(163,091)	185,868
FUND BALANCES - JANUARY 1	1,710,000	5,158,461	3,448,461	250,000	574,524	324,524
FUND BALANCES - DECEMBER 31	\$ 819,472	\$ 6,595,494	\$ 5,776,022	\$ (98,959)	\$ 411,433	\$ 510,392

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

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

Schedule 1

SPECIAL REVENUE FUNDS

	Treasurer's Automation	Collector's Automation	Circuit Court Automation	District Court Automation	Assessor's Amendment no. 79	County Clerk's Automation	County Recorder's Cost	Support Collections Cost
ASSETS								
Cash and cash equivalents	\$ 252,057	\$ 257,028	\$ 122,116	\$ 650	\$ 92,509	\$ 75,543	\$ 377,082	\$ 312
Accounts receivable	49,630	137,108	2,584	243		1,315	33,164	
Interfund receivables								
TOTAL ASSETS	\$ 301,687	\$ 394,136	\$ 124,700	\$ 893	\$ 92,509	\$ 76,858	\$ 410,246	\$ 312
LIABILITIES AND FUND BALANCES								
Liabilities:								
Accounts payable	\$ 314	\$ 1,595				\$ 5,452	\$ 17,836	
Interfund payables								
Settlements pending								
Total Liabilities	314	1,595				5,452	17,836	
Fund Balances:								
Restricted	301,373	392,541	\$ 124,700	\$ 431	\$ 92,509	71,406	333,844	\$ 312
Assigned				462			58,566	
Unassigned								
Total Fund Balances	301,373	392,541	124,700	893	92,509	71,406	392,410	312
TOTAL LIABILITIES AND FUND BALANCES	\$ 301,687	\$ 394,136	\$ 124,700	\$ 893	\$ 92,509	\$ 76,858	\$ 410,246	\$ 312

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

Schedule 1

	SPECIAL REVENUE FUNDS							
	Drug Control	Jail Operation and Maintenance	Emergency Rescue	CMRS 911 Board (Commercial Mobile Radio Service)	Emergency Vehicle	Indigent Defense	Victim/Witness	Drug Court
ASSETS								
Cash and cash equivalents	\$ 7,166	\$ 931,174	\$ 2,010	\$ 51,819	\$ 6,108	\$ 1,247	\$ 35,649	\$ 6
Accounts receivable		262,678		5,054	920	1,994	1,709	609
Interfund receivables								
TOTAL ASSETS	\$ 7,166	\$ 1,193,852	\$ 2,010	\$ 56,873	\$ 7,028	\$ 3,241	\$ 37,358	\$ 615
LIABILITIES AND FUND BALANCES								
Liabilities:								
Accounts payable		\$ 83,369		\$ 11,809		\$ 1,469		
Interfund payables								
Settlements pending								
Total Liabilities		83,369		11,809		1,469		
Fund Balances:								
Restricted	\$ 7,166		\$ 1,634		\$ 7,028		\$ 37,358	
Assigned		1,110,483	376	45,064		1,772		\$ 615
Unassigned								
Total Fund Balances	7,166	1,110,483	2,010	45,064	7,028	1,772	37,358	615
TOTAL LIABILITIES AND FUND BALANCES	\$ 7,166	\$ 1,193,852	\$ 2,010	\$ 56,873	\$ 7,028	\$ 3,241	\$ 37,358	\$ 615

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

Schedule 1

	SPECIAL REVENUE FUNDS							
	Public Safety	Juvenile Probation Fees	Criminal Justice	Circuit Clerk Commissioner's Fee	Assessor's Late Assessment Fee	American Rescue Plan Act	Smith Park	Volunteer Fire Department Fire Marshall
ASSETS								
Cash and cash equivalents	\$ 2,672	\$ 6,200	\$ 5,671	\$ 225	\$ 11,741	\$ 4,295,191	\$ 68,475	\$ 48
Accounts receivable						408	1,530	
Interfund receivables								
TOTAL ASSETS	\$ 2,672	\$ 6,200	\$ 5,671	\$ 225	\$ 11,741	\$ 4,295,599	\$ 70,005	\$ 48
LIABILITIES AND FUND BALANCES								
Liabilities:								
Accounts payable						\$ 1,598	\$ 1,143	\$ 63
Interfund payables								
Settlements pending								
Total Liabilities						1,598	1,143	63
Fund Balances:								
Restricted	\$ 2,672	\$ 6,200	\$ 5,671	\$ 225	\$ 11,741	4,294,001		
Assigned							68,862	
Unassigned								(15)
Total Fund Balances	2,672	6,200	5,671	225	11,741	4,294,001	68,862	(15)
TOTAL LIABILITIES AND FUND BALANCES	\$ 2,672	\$ 6,200	\$ 5,671	\$ 225	\$ 11,741	\$ 4,295,599	\$ 70,005	\$ 48

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

Schedule 1

	SPECIAL REVENUE FUNDS							
	Miller County Volunteer Fire Department Association	Mandeville Volunteer Fire Department	Genoa Volunteer Fire Department	Booker Bridge Volunteer Fire Department	Trinity Volunteer Fire Department	Boggy Creek Volunteer Fire Department	Bright Star Volunteer Fire Department	Satellite Volunteer Fire Department
ASSETS								
Cash and cash equivalents	\$ 81,300	\$ 19,535	\$ 41,525	\$ 124,586	\$ 85,842	\$ 82,105	\$ 30,988	\$ 66,711
Accounts receivable		68				10	28	
Interfund receivables			10,000		10,000			
TOTAL ASSETS	\$ 81,300	\$ 19,603	\$ 51,525	\$ 124,586	\$ 95,842	\$ 82,115	\$ 31,016	\$ 66,711
LIABILITIES AND FUND BALANCES								
Liabilities:								
Accounts payable	\$ 132	\$ 2,201	\$ 2,220	\$ 4,405	\$ 3,355	\$ 3,144	\$ 1,358	\$ 950
Interfund payables		20,000						
Settlements pending								
Total Liabilities	132	22,201	2,220	4,405	3,355	3,144	1,358	950
Fund Balances:								
Restricted	81,168		49,305	120,181	92,487	78,971	29,658	65,761
Assigned								
Unassigned		(2,598)						
Total Fund Balances	81,168	(2,598)	49,305	120,181	92,487	78,971	29,658	65,761
TOTAL LIABILITIES AND FUND BALANCES	\$ 81,300	\$ 19,603	\$ 51,525	\$ 124,586	\$ 95,842	\$ 82,115	\$ 31,016	\$ 66,711

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

Schedule 1

	SPECIAL REVENUE FUNDS					CAPITAL PROJECTS FUNDS		
	Pleasant Hill Volunteer Fire Department	Doddridge Volunteer Fire Department	Miscellaneous Grants	Court Security Grant	Law Library	Communication Facility and Equipment	Capital Improvement	Energy Efficiency Project
ASSETS								
Cash and cash equivalents	\$ 59,996	\$ 91,388	\$ 100,088	\$ 429	\$ 84,653	\$ 425,847	\$ 128,010	\$ 7,153
Accounts receivable		17			1,044	20,992		
Interfund receivables								
TOTAL ASSETS	<u>\$ 59,996</u>	<u>\$ 91,405</u>	<u>\$ 100,088</u>	<u>\$ 429</u>	<u>\$ 85,697</u>	<u>\$ 446,839</u>	<u>\$ 128,010</u>	<u>\$ 7,153</u>
LIABILITIES AND FUND BALANCES								
Liabilities:								
Accounts payable		\$ 631						
Interfund payables								
Settlements pending								
Total Liabilities		<u>631</u>						
Fund Balances:								
Restricted	\$ 59,996	90,774		\$ 429	\$ 85,697	\$ 446,839	\$ 37,427	\$ 7,153
Assigned			\$ 100,088				90,583	
Unassigned								
Total Fund Balances	<u>59,996</u>	<u>90,774</u>	<u>100,088</u>	<u>429</u>	<u>85,697</u>	<u>446,839</u>	<u>128,010</u>	<u>7,153</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 59,996</u>	<u>\$ 91,405</u>	<u>\$ 100,088</u>	<u>\$ 429</u>	<u>\$ 85,697</u>	<u>\$ 446,839</u>	<u>\$ 128,010</u>	<u>\$ 7,153</u>

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

Schedule 1

CUSTODIAL FUNDS

	Treasurer's Accounts	Collector's Accounts	Sheriff's Accounts	County Clerk's Accounts	Circuit Clerk's Accounts	District Court Accounts	Totals
ASSETS							
Cash and cash equivalents	\$ 193,873	\$ 414,207	\$ 73,554	\$ 1,010,040	\$ 354,494	\$ 63,476	\$ 10,142,499
Accounts receivable							521,105
Interfund receivables							20,000
TOTAL ASSETS	\$ 193,873	\$ 414,207	\$ 73,554	\$ 1,010,040	\$ 354,494	\$ 63,476	\$ 10,683,604
LIABILITIES AND FUND BALANCES							
Liabilities:							
Accounts payable							\$ 143,044
Interfund payables							20,000
Settlements pending	\$ 193,873	\$ 414,207	\$ 73,554	\$ 1,010,040	\$ 354,494	\$ 63,476	2,109,644
Total Liabilities	193,873	414,207	73,554	1,010,040	354,494	63,476	2,272,688
Fund Balances:							
Restricted							6,936,658
Assigned							1,476,871
Unassigned							(2,613)
Total Fund Balances							8,410,916
TOTAL LIABILITIES AND FUND BALANCES	\$ 193,873	\$ 414,207	\$ 73,554	\$ 1,010,040	\$ 354,494	\$ 63,476	\$ 10,683,604

MILLER 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 2

	SPECIAL REVENUE FUNDS							
	Treasurer's Automation	Collector's Automation	Circuit Court Automation	District Court Automation	Assessor's Amendment no. 79	County Clerk's Automation	County Recorder's Cost	Support Collections Cost
REVENUES								
State aid					\$ 14,025			
Federal aid								
Property taxes								
Sales taxes								
Fines, forfeitures, and costs			\$ 30,115	\$ 4,026				
Interest	\$ 6,329	\$ 7,650	2,994	14	3,621	\$ 2,539	\$ 15,218	\$ 11
Officers' fees						26,296	366,855	185
Jail fees								
911 fees								
Gun range permits								
Rental income								
Phone commissions								
Commissary profits								
Treasurer's commission	49,630							
Collector's commission		137,108						
Other	84	254	24		148	36	1,514	
TOTAL REVENUES	56,043	145,012	33,133	4,040	17,794	28,871	383,587	196
Less: Treasurer's commission				82	353	638		4
NET REVENUES	56,043	145,012	33,133	3,958	17,441	28,233	383,587	192
EXPENDITURES								
Current:								
General government	14,103	128,558			3,432	12,257	270,919	
Law enforcement			14,151	7,369				
Highways and streets								
Public safety								
Health								
Recreation and culture								
Total Current	14,103	128,558	14,151	7,369	3,432	12,257	270,919	
Debt Service:								
Financed purchase principal								
TOTAL EXPENDITURES	14,103	128,558	14,151	7,369	3,432	12,257	270,919	
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	41,940	16,454	18,982	(3,411)	14,009	15,976	112,668	192
OTHER FINANCING SOURCES (USES)								
Transfers in				27				
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	41,940	16,454	18,982	(3,384)	14,009	15,976	112,668	192
FUND BALANCES - JANUARY 1	259,433	376,087	105,718	4,277	78,500	55,430	279,742	120
FUND BALANCES - DECEMBER 31	<u>\$ 301,373</u>	<u>\$ 392,541</u>	<u>\$ 124,700</u>	<u>\$ 893</u>	<u>\$ 92,509</u>	<u>\$ 71,406</u>	<u>\$ 392,410</u>	<u>\$ 312</u>

MILLER 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 2

	SPECIAL REVENUE FUNDS								
	Drug Control	Jail Operation and Maintenance	Emergency Rescue	CMRS 911 Board (Commercial Mobile Radio Service)	Emergency Vehicle	Indigent Defense	Victim/Witness	Drug Court	Public Safety
REVENUES									
State aid			\$ 3,835			\$ 1,376			
Federal aid									
Property taxes		\$ 2,067							
Sales taxes		1,840,467							
Fines, forfeitures, and costs		79,091			\$ 17,245	32,091	\$ 86,877	\$ 608	\$ 300
Interest	\$ 179	34,555	71	\$ 960	424	293	1,176	15	112
Officers' fees									
Jail fees		2,776,152							
911 fees				224,844					
Gun range permits									
Rental income									
Phone commissions									
Commissary profits									
Treasurer's commission									
Collector's commission									
Other		4,158		374		22,329			
TOTAL REVENUES	179	4,736,490	3,906	226,178	17,669	56,089	88,053	623	412
Less: Treasurer's commission	4	94,654	78	4,538		511	576		
NET REVENUES	175	4,641,836	3,828	221,640	17,669	55,578	87,477	623	412
EXPENDITURES									
Current:									
General government									
Law enforcement		4,366,403			16,200	67,283	84,000	2,407	
Highways and streets									
Public safety			5,565	502,790					
Health									
Recreation and culture									
Total Current		4,366,403	5,565	502,790	16,200	67,283	84,000	2,407	
Debt Service:									
Financed purchase principal		17,756							
TOTAL EXPENDITURES		4,384,159	5,565	502,790	16,200	67,283	84,000	2,407	
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	175	257,677	(1,737)	(281,150)	1,469	(11,705)	3,477	(1,784)	412
OTHER FINANCING SOURCES (USES)									
Transfers in			376	230,500		8,000		638	
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	175	257,677	(1,361)	(50,650)	1,469	(3,705)	3,477	(1,146)	412
FUND BALANCES - JANUARY 1	6,991	852,806	3,371	95,714	5,559	5,477	33,881	1,761	2,260
FUND BALANCES - DECEMBER 31	<u>\$ 7,166</u>	<u>\$ 1,110,483</u>	<u>\$ 2,010</u>	<u>\$ 45,064</u>	<u>\$ 7,028</u>	<u>\$ 1,772</u>	<u>\$ 37,358</u>	<u>\$ 615</u>	<u>\$ 2,672</u>

MILLER 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 2

	SPECIAL REVENUE FUNDS							
	Juvenile Probation Fees	Criminal Justice	Circuit Clerk Commissioner's Fee	Assessor's Late Assessment Fee	American Rescue Plan Act	Smith Park	Volunteer Fire Department Fire Marshall	Miller County Volunteer Fire Department Association
REVENUES								
State aid								\$ 1,934
Federal aid								
Property taxes				\$ 1,892		\$ 4,801		14,309
Sales taxes								18,773
Fines, forfeitures, and costs	\$ 1,810	\$ 14,133						
Interest	240	441	\$ 5		\$ 164,293	2,686		3,271
Officers' fees	1,589		83					
Jail fees								
911 fees								
Gun range permits						11,000		
Rental income						15,824		
Phone commissions								
Commissary profits								
Treasurer's commission								
Collector's commission								
Other						11,100	\$ 10	
TOTAL REVENUES	3,639	14,574	88	1,892	164,293	45,411	10	38,287
Less: Treasurer's commission	73	9		40		83		
NET REVENUES	3,566	14,565	88	1,852	164,293	45,328	10	38,287
EXPENDITURES								
Current:								
General government					130,176			
Law enforcement		16,200	77	1,062	52,509			
Highways and streets					400,000			
Public safety							6,104	31,582
Health					25,652			
Recreation and culture						33,613		
Total Current		16,200	77	1,062	608,337	33,613	6,104	31,582
Debt Service:								
Financed purchase principal								
TOTAL EXPENDITURES		16,200	77	1,062	608,337	33,613	6,104	31,582
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	3,566	(1,635)	11	790	(444,044)	11,715	(6,094)	6,705
OTHER FINANCING SOURCES (USES)								
Transfers in							4,775	
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	3,566	(1,635)	11	790	(444,044)	11,715	(1,319)	6,705
FUND BALANCES - JANUARY 1	2,634	7,306	214	10,951	4,738,045	57,147	1,304	74,463
FUND BALANCES - DECEMBER 31	\$ 6,200	\$ 5,671	\$ 225	\$ 11,741	\$ 4,294,001	\$ 68,862	\$ (15)	\$ 81,168

MILLER 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 2

	SPECIAL REVENUE FUNDS							
	Mandeville Volunteer Fire Department	Genoa Volunteer Fire Department	Booker Bridge Volunteer Fire Department	Trinity Volunteer Fire Department	Boggy Creek Volunteer Fire Department	Bright Star Volunteer Fire Department	Satellite Volunteer Fire Department	Pleasant Hill Volunteer Fire Department
REVENUES								
State aid	\$ 1,935	\$ 1,935	\$ 1,935	\$ 1,935	\$ 1,935	\$ 1,935	\$ 1,935	\$ 1,935
Federal aid								
Property taxes	14,321	14,321	14,321	14,321	14,321	14,321	14,321	14,321
Sales taxes	18,773	18,773	18,773	18,773	18,773	18,773	18,773	18,773
Fines, forfeitures, and costs								
Interest	510	1,417	4,808	5,844	2,944	1,399	3,681	1,786
Officers' fees								
Jail fees								
911 fees								
Gun range permits								
Rental income								
Phone commissions								
Commissary profits								
Treasurer's commission								
Collector's commission								
Other	1,126	78		465	199	28		
TOTAL REVENUES	36,665	36,524	39,837	41,338	38,172	36,456	38,710	36,815
Less: Treasurer's commission								
NET REVENUES	36,665	36,524	39,837	41,338	38,172	36,456	38,710	36,815
EXPENDITURES								
Current:								
General government								
Law enforcement								
Highways and streets								
Public safety	24,758	50,326	12,471	81,942	14,867	54,397	49,071	
Health								
Recreation and culture								
Total Current	24,758	50,326	12,471	81,942	14,867	54,397	49,071	
Debt Service:								
Financed purchase principal								
TOTAL EXPENDITURES	24,758	50,326	12,471	81,942	14,867	54,397	49,071	
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	11,907	(13,802)	27,366	(40,604)	23,305	(17,941)	(10,361)	36,815
OTHER FINANCING SOURCES (USES)								
Transfers in								
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	11,907	(13,802)	27,366	(40,604)	23,305	(17,941)	(10,361)	36,815
FUND BALANCES - JANUARY 1	(14,505)	63,107	92,815	133,091	55,666	47,599	76,122	23,181
FUND BALANCES - DECEMBER 31	\$ (2,598)	\$ 49,305	\$ 120,181	\$ 92,487	\$ 78,971	\$ 29,658	\$ 65,761	\$ 59,996

MILLER 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 2

	SPECIAL REVENUE FUNDS					CAPITAL PROJECTS FUNDS		Totals
	Doddridge Volunteer Fire Department	Miscellaneous Grants	Court Security Grant	Law Library	Communication Facility and Equipment	Capital Improvement	Energy Efficiency Project	
REVENUES								
State aid	\$ 1,935		\$ 2,769					\$ 41,354
Federal aid	2,500	\$ 92,000						94,500
Property taxes	14,321							151,958
Sales taxes	18,773					\$ 187,728		2,215,925
Fines, forfeitures, and costs				\$ 25,626				291,922
Interest	3,314				\$ 201	5,251	\$ 1,084	279,336
Officers' fees					14,764			409,772
Jail fees								2,776,152
911 fees								224,844
Gun range permits								11,000
Rental income								15,824
Phone commissions					116,533			116,533
Commissary profits					104,674			104,674
Treasurer's commission								49,630
Collector's commission								137,108
Other	28,067				1,963	482		72,439
TOTAL REVENUES	68,910	92,000	2,769	25,626	238,135	193,461	1,084	6,992,971
Less: Treasurer's commission				251		3,560		105,454
NET REVENUES	68,910	92,000	2,769	25,375	238,135	189,901	1,084	6,887,517
EXPENDITURES								
Current:								
General government		325,480				165,288		1,050,213
Law enforcement			11,518		176,845			4,816,024
Highways and streets								400,000
Public safety	88,474							922,347
Health								25,652
Recreation and culture								33,613
Total Current	88,474	325,480	11,518		176,845	165,288		7,247,849
Debt Service:								
Financed purchase principal								17,756
TOTAL EXPENDITURES	88,474	325,480	11,518		176,845	165,288		7,265,605
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(19,564)	(233,480)	(8,749)	25,375	61,290	24,613	1,084	(378,088)
OTHER FINANCING SOURCES (USES)								
Transfers in		322,009						566,325
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	(19,564)	88,529	(8,749)	25,375	61,290	24,613	1,084	188,237
FUND BALANCES - JANUARY 1	110,338	11,559	9,178	60,322	385,549	103,397	6,069	8,222,679
FUND BALANCES - DECEMBER 31	\$ 90,774	\$ 100,088	\$ 429	\$ 85,697	\$ 446,839	\$ 128,010	\$ 7,153	\$ 8,410,916

MILLER COUNTY, ARKANSAS
NOTES TO SCHEDULES 1 AND 2
DECEMBER 31, 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 Clerk's Automation	Ark. Code Ann. § 21-6-413 established fund to receive fees collected by county clerks to be used for automated record systems and any legitimate county purpose.
County Recorder'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.
Support Collections Cost	Ark. Code Ann. § 9-10-109 established fund to receive fees to offset administrative costs in the clerk's office.
Drug Control	Ark. Code Ann. § 5-64-505 established fund to receive asset forfeitures resulting from drug offense cases due to arresting agency.
Jail Operation and Maintenance	Ark. Code Ann. § 16-17-129 allows a county to levy an additional fine, not to exceed \$20. Funds shall be used exclusively to defray the cost of incarcerating county prisoners, including construction and maintenance of the county jail. 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. Miller County Ordinance no. 2009-09 (June 19, 2009) provides the levying of a sales and use tax for operating and maintaining jail facilities and/or securing the repayment of capital improvements bonds. Ark. Code Ann. § 16-10-307 established the County Administration of Justice Fund which continued to finance this fund to be used for operation and maintenance of the county jail.

MILLER COUNTY, ARKANSAS
NOTES TO SCHEDULES 1 AND 2
DECEMBER 31, 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>
Emergency Rescue	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.
Emergency Vehicle	Ark. Code Ann. § 27-22-103 established fund to account for the fine for failure to insure motor vehicles to be used for the purchase and maintenance of rescue, emergency medical, and law enforcement vehicles, communications equipment, animals owned or used by law enforcement agencies, life-saving medical apparatus, and law enforcement apparatus to be used for those purposes.
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.
Victim/Witness	Ark. Code Ann. § 16-21-151 established fund to receive district court costs levied to be used by prosecuting attorney for operating victim/witness program.
Drug Court	Ark. Code Ann. § 16-98-304 established fund to receive program user fees set by drug court judges to be used for the benefit and administration of the drug court program.
Public Safety	Ark. Code Ann. § 27-34-108 established fund to receive 25% of the district court fines levied for violations of the Child Passenger Protection Code to be used for promotion of public safety.
Juvenile Probation 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.
Criminal Justice	Ark. Code Ann. § 16-10-307 established the County Administration of Justice Fund which continued to finance this fund to be used for the administration of justice.

MILLER COUNTY, ARKANSAS
NOTES TO SCHEDULES 1 AND 2
DECEMBER 31, 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>
Circuit Clerk Commissioner's Fee	Ark. Code Ann. § 21-6-412 established fund to receive fee awarded, when appointed as commissioner, for a sale of real or personal property under judicial decree. The funds are to be used to offset administrative costs associated with the performance of the commissioner's duties and for general operations expense of the office of circuit clerk.
Assessor's Late Assessment Fee	Ark. Code Ann. § 26-26-201 established fund to receive \$.50 fee on delinquent persons which shall be used by the county assessor to help pay for the expense of assessing property.
American Rescue Plan Act	Established to received and disburse Coronavirus State and Local Fiscal Recovery Funds (SLFR), a part of the American Rescue Plan Act (ARPA) of 2021, to support response to and recovery from the COVID-19 pubic health emergency.
Smith Park	Authorized by Miller County Ordinance no. 2000-07 (May 15, 2000) to receive gun range fees to be used for operation of the gun range at Smith Park.
Volunteer Fire Department Fire Marshall	Established to account for property tax millage approved by referendum on November 7, 1978, and levied by the Quorum Court for the support, operation, and maintenance of the county's rural fire departments. Fund also established to receive sales taxes appropriated to Miller County Rural Fire Departments by Miller County Ordinance no. 1988-32 (October 13, 1988).
Miller County Volunteer Fire Department Association	Established to account for property tax millage approved by referendum on November 7, 1978, and levied by the Quorum Court for the support, operation, and maintenance of the county's rural fire departments. Fund also established to receive sales taxes appropriated to Miller County Rural Fire Departments by Miller County Ordinance no. 1988-32 (October 13, 1988).
Mandeville Volunteer Fire Department	Established to account for property tax millage approved by referendum on November 7, 1978, and levied by the Quorum Court for the support, operation, and maintenance of the county's rural fire departments. Fund also established to receive sales taxes appropriated to Miller County Rural Fire Departments by Miller County Ordinance no. 1988-32 (October 13, 1988).
Genoa Volunteer Fire Department	Established to account for property tax millage approved by referendum on November 7, 1978, and levied by the Quorum Court for the support, operation, and maintenance of the county's rural fire departments. Fund also established to receive sales taxes appropriated to Miller County Rural Fire Departments by Miller County Ordinance no. 1988-32 (October 13, 1988).
Booker Bridge Volunteer Fire Department	Established to account for property tax millage approved by referendum on November 7, 1978, and levied by the Quorum Court for the support, operation, and maintenance of the county's rural fire departments. Fund also established to receive sales taxes appropriated to Miller County Rural Fire Departments by Miller County Ordinance no. 1988-32 (October 13, 1988).

MILLER COUNTY, ARKANSAS
 NOTES TO SCHEDULES 1 AND 2
 DECEMBER 31, 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>
Trinity Volunteer Fire Department	Established to account for property tax millage approved by referendum on November 7, 1978, and levied by the Quorum Court for the support, operation, and maintenance of the county's rural fire departments. Fund also established to receive sales taxes appropriated to Miller County Rural Fire Departments by Miller County Ordinance no. 1988-32 (October 13, 1988).
Boggy Creek Volunteer Fire Department	Established to account for property tax millage approved by referendum on November 7, 1978, and levied by the Quorum Court for the support, operation, and maintenance of the county's rural fire departments. Fund also established to receive sales taxes appropriated to Miller County Rural Fire Departments by Miller County Ordinance no. 1988-32 (October 13, 1988).
Bright Star Volunteer Fire Department	Established to account for property tax millage approved by referendum on November 7, 1978, and levied by the Quorum Court for the support, operation, and maintenance of the county's rural fire departments. Fund also established to receive sales taxes appropriated to Miller County Rural Fire Departments by Miller County Ordinance no. 1988-32 (October 13, 1988).
Satellite Volunteer Fire Department	Established to account for property tax millage approved by referendum on November 7, 1978, and levied by the Quorum Court for the support, operation, and maintenance of the county's rural fire departments. Fund also established to receive sales taxes appropriated to Miller County Rural Fire Departments by Miller County Ordinance no. 1988-32 (October 13, 1988).
Pleasant Hill Volunteer Fire Department	Established to account for property tax millage approved by referendum on November 7, 1978, and levied by the Quorum Court for the support, operation, and maintenance of the county's rural fire departments. Fund also established to receive sales taxes appropriated to Miller County Rural Fire Departments by Miller County Ordinance no. 1988-32 (October 13, 1988).
Doddridge Volunteer Fire Department	Established to account for property tax millage approved by referendum on November 7, 1978, and levied by the Quorum Court for the support, operation, and maintenance of the county's rural fire departments. Fund also established to receive sales taxes appropriated to Miller County Rural Fire Departments by Miller County Ordinance no. 1988-32 (October 13, 1988).
Miscellaneous Grants	Established to account for miscellaneous grant awards.
Court Security Grant	Ark. Code Ann. § 16-10-1006 established fund for the purpose of providing financial assistance to local governments to assist in the implementation of local security and emergency preparedness plans for circuit and district courts.
Law Library	Ark. Code Ann. § 16-23-101 established fund to receive court costs to be used for any purpose related to the establishment, maintenance, and operation of a county law library.

MILLER COUNTY, ARKANSAS
NOTES TO SCHEDULES 1 AND 2
DECEMBER 31, 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>
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.
Capital Improvement	Authorized by Miller County Ordinance no. 1988-32 (October 13, 1988) to be used for construction or refurbishing of buildings, machinery, and equipment within the buildings owned by Miller County. Source of funds is a 1% sales tax passed on December 13, 1988.
Energy Efficiency Project	Miller County Ordinance no. 2020-15 (July 23, 2020) established the fund to receive and disburse lease purchase proceeds for the acquisition and installation of certain energy equipment and other related energy facilities.

Treasurer's accounts consist primarily of property taxes not distributed to the appropriate agencies.

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

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

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

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

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

MILLER COUNTY, ARKANSAS
OTHER GENERAL INFORMATION
DECEMBER 31, 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, property taxes, and sales taxes that are restricted or committed for maintaining and constructing roads.

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

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

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 Funds presented on Schedules 1 and 2 are reported with other funds in the aggregate.

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

MILLER COUNTY, ARKANSAS
OTHER GENERAL INFORMATION
DECEMBER 31, 2023
(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.

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, and certificates of deposit.

Settlements Pending

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

Fund Balance Classifications

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

D. Property Taxes

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

MILLER COUNTY, ARKANSAS
OTHER GENERAL INFORMATION
DECEMBER 31, 2023
(UNAUDITED)

1. (Continued)

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.

MILLER COUNTY, ARKANSAS
OTHER GENERAL INFORMATION
DECEMBER 31, 2023
(UNAUDITED)

2. Details of Fund Balance Classifications

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	\$ 1,307,052		\$ 5,497,952
Law enforcement	18,891		721,519
Highways and streets		\$ 411,433	
Public safety			672,607
Capital outlay			44,580
Total Restricted	<u>1,325,943</u>	<u>411,433</u>	<u>6,936,658</u>
Committed for:			
Law enforcement	<u>146</u>		
Assigned to:			
General government			158,654
Law enforcement			1,113,332
Public safety			45,440
Recreation and culture			68,862
Capital outlay			90,583
Total Assigned			<u>1,476,871</u>
Unassigned	<u>5,269,405</u>		<u>(2,613)</u>
Totals	<u>\$ 6,595,494</u>	<u>\$ 411,433</u>	<u>\$ 8,410,916</u>

3. Commitments

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

	December 31, 2023
	<u> </u>
Long-term liabilities	\$ 5,098,409
Reappraisal contract	461,880
Construction contracts	<u>79,751</u>
Total Commitments	<u>\$ 5,640,040</u>

MILLER COUNTY, ARKANSAS
OTHER GENERAL INFORMATION
DECEMBER 31, 2023
(UNAUDITED)

3. Commitments (Continued)

Long-term Liabilities

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

	December 31, 2023
<u>Bonds</u>	
Local Government Energy Efficiency Project Bond dated September 30, 2020, in the amount of \$5,069,440 for the purpose of executing an energy saving master equipment acquisition: monthly installments of \$26,978 to \$35,067 due November 15, 2020 through September 15, 2040; interest rate of 3.19%. Payments are to be made from the General Fund secured by operating cost savings derived from the energy efficiency project.	\$ 4,565,483
<u>Direct Borrowings</u>	
Financed purchase agreement dated December 2, 2019, with Arkansas Department of Transportation in the amount of \$43,718, with no interest for the purchase of a 2020 Ford van. Monthly payments of \$911 for 48 months. Payments are to be made from the Jail Operation and Maintenance Fund.	6,075
Financed purchase agreement dated February 9, 2021, with Caterpillar Financial Services in the amount of \$195,850, with an interest rate of 2.99% for the purchase of a 2020 Motor Grader. Monthly payments of \$2,155 for 60 months. Payments are to be made from the Road Fund.	95,418
Financed purchase agreement dated June 22, 2021, with Arkansas Department of Transportation in the amount of \$27,306, with no interest for the purchase of a 2020 Chevrolet van. Monthly payments of \$567 for 48 months. Payments are to be made from the Jail Operation and Maintenance Fund	9,671
Financed purchase agreement dated January 7, 2022, with Cadence Equipment Finance in the amount of \$256,525, with an interest rate of 2.34% for the purchase of a Volvo dump truck and a Mack dump truck. Monthly payments of \$4,535 for 60 months. Payments are to be made from the Road Fund.	161,717
Financed purchase agreement dated December 12, 2022, with Welch State Bank in the amount of \$317,372, with an interest rate of 4.98% for the purchase of a Volvo Tractor/Semi and a Volvo Haul Truck. Monthly payments of \$5,988 for 60 months. Payments are to be made from the Road Fund.	260,045
Total Direct Borrowings	532,926
Total Long-term liabilities	\$ 5,098,409

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

The County's outstanding bonds payable of \$4,565,483 contain a provision that in an event of default, the Lender may, at its sole discretion, collect all payments and other amounts due or to become due by acceleration, and may exercise any rights and remedies, including the right to immediate possession of the project.

The County's outstanding direct borrowings of \$532,926 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.

MILLER COUNTY, ARKANSAS
OTHER GENERAL INFORMATION
DECEMBER 31, 2023
(UNAUDITED)

3. **Commitments (Continued)**

Post Employment Benefits Other Than Pensions

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

Long-Term Debt Issued and Outstanding

Date of Issue	Date of Final Maturity	Rate of Interest	Amount Authorized and Issued	Debt Outstanding December 31, 2023	Maturities to December 31, 2023
<u>Bonds</u>					
9/30/20	9/15/40	3.19%	\$ 5,069,440	\$ 4,565,483	\$ 503,957
<u>Direct Borrowings</u>					
12/2/19	7/2/24	0.00%	43,718	6,075	37,643
2/9/21	5/7/26	2.99%	195,850	95,418	100,432
6/22/21	6/22/25	0.00%	27,306	9,671	17,635
1/7/22	12/24/26	2.34%	256,525	161,717	94,808
12/12/22	12/12/27	4.98%	317,372	260,045	57,327
Total Direct Borrowings			840,771	532,926	307,845
Total Long-Term Debt			\$ 5,910,211	\$ 5,098,409	\$ 811,802

Changes in Long-Term Debt

	Balance January 01, 2023	Issued	Retired	Balance December 31, 2023
Bonds payable	\$ 4,738,775	\$ 0	\$ 173,292	\$ 4,565,483
<u>Direct Borrowings</u>				
Financed purchases	674,736 *	0	141,810	532,926
Total Long-Term Debt	\$ 5,413,511	\$ 0	\$ 315,102	\$ 5,098,409

*The beginning balance was increased \$433,644 for two financed purchases not recorded in the prior year.

MILLER COUNTY, ARKANSAS
OTHER GENERAL INFORMATION
DECEMBER 31, 2023
(UNAUDITED)

3. Commitments (Continued)

Debt Service Requirements to Maturity

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

Years Ending December 31,	Bonds			Direct Borrowings		
	Principal	Interest	Total	Principal	Interest	Total
2024	\$ 165,968	\$ 143,669	\$ 309,637	\$ 147,780	\$ 17,052	\$ 164,832
2025	176,709	138,205	314,914	142,751	12,223	154,974
2026	185,673	123,451	309,124	172,445	9,775	182,220
2027	198,314	126,345	324,659	69,950	1,901	71,851
2028	211,502	119,827	331,329			
2029 through 2033	1,237,899	487,721	1,725,620			
2034 through 2038	1,693,649	254,040	1,947,689			
2039 through 2040	695,769	8,526	704,295			
Totals	\$ 4,565,483	\$ 1,401,784	\$ 5,967,267	\$ 532,926	\$ 40,951	\$ 573,877

County-Wide Reappraisal Contract

The County entered into a contract with Total Assessment Solutions Corporation on January 1, 2021, for a county-wide reappraisal. The County is obligated for 60 monthly payments of \$19,245 for a total of \$1,154,700 beginning January 15, 2021. Contract expense for 2023, was \$230,940.

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

Year	December 31, 2023
2024	\$ 230,940
2025	230,940
Total	\$ 461,880

Construction Contracts

The County was contractually obligated for the following construction contracts at December 31, 2023:

Project Name	Completed or Estimated Completion Date	Contract Balance December 31, 2023
County Jail Addition	Unknown	\$ 44,551
Road Department Office	April 2024	35,200
Total Construction Contracts		\$ 79,751

4. Interfund Transfers

The General Fund transferred \$566,325 to Other Funds in the Aggregate as follows: \$322,009 to the Miscellaneous Grants Fund, \$230,500 to the CRMS 911 Board (Commercial Mobile Radio Service) Fund, \$8,000 to the Indigent Defense Fund, \$4,775 to the Volunteer Fire Department Fire Marshall Fund, \$638 to the Drug Court Fund, \$376 to the Emergency Rescue Fund and \$27 to District Court Automation Fund for operating purposes. The General Fund also transferred \$20,000 to the Road Fund for operating purposes.

MILLER COUNTY, ARKANSAS
OTHER GENERAL INFORMATION
DECEMBER 31, 2023
(UNAUDITED)

5. Jointly Governed Organizations

Bi-State (8th South) Narcotics Task Force

The Prosecuting Attorney of the 8th South Judicial District, the Sheriff's Departments of Miller and Lafayette Counties, and the Texarkana, Arkansas Police Department entered into an agreement to establish the Bi-State (8th South) Narcotics Task Force. The agreement covers the period July 1, 2023 to June 30, 2024, and may be extended upon written mutual agreement. Funding is provided through federal and state grants in addition to contributions from participating entities. In 2023, Miller County did not contribute to the Bi-State (8th South) Narcotics Task Force. Financial statements of the Bi-State (8th South) Narcotics Task Force were not available.

Interlocal Economic Development Cooperation

Miller County, City of Texarkana, Arkansas, and the City of Texarkana, Arkansas Public Facilities Board entered into an Interlocal Economic Development Cooperation Agreement on December 22, 2020, pursuant to Arkansas Code Annotated § 25-20-102 et seq. The purpose of this agreement was to encourage job creation, job expansion and economic development, and in furtherance of such purpose, the parties desired to secure and develop industry in the County and near the City. A Joint Administrative Board was created comprised of three standing members, including the County Judge of Miller County, Arkansas, the Mayor of the City of Texarkana, Arkansas and the President and Chief Executive Officer of the AR-TX Regional Economic Development Inc. Additionally, on December 22, 2020, Miller County and the City of Texarkana entered into a lease agreement with the City of Texarkana, Arkansas Public Facilities Board, to acquire land for a project site. The initial term of this agreement shall commence January 1, 2022, and shall expire December 31, 2022, with a renewal option through 2041. Miller County is obligated to pay \$62,500 annually. Financial statements of the Interlocal Economic Development Cooperation agreement were not available.

6. Arkansas Public Employees Retirement System

Plan Description

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

Funding Policy

APERS has contributory and non-contributory plans. Contributory members are required by State law to contribute 5% of their salary. Beginning July 1, 2022, the contribution rates shall be increased in increments of .25% per fiscal year, not to exceed 7%. The contributory rate was increased to 5.5% 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 year ended June 30, 2023, (date of APERS Employer Allocation Report) were \$1,052,171.

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, 2023, (actuarial valuation date and measurement date) was \$9,030,128.

MILLER COUNTY, ARKANSAS
OTHER GENERAL INFORMATION
DECEMBER 31, 2023
(UNAUDITED)

7. Capital Assets

The County's capital assets records are summarized below

	December 31, 2023
Land	\$ 472,617
Buildings	10,481,555
Equipment	<u>9,837,256</u>
Total	<u>\$ 20,791,428</u>

8. Employee Self-Insurance Benefit Plan

The County participates in an Employee Self-Insurance Benefit Plan. The county is required to maintain a benefit plan account which will be sufficient at all times to fund plan benefits and plan-related expenses. Insurance premiums collected in the amount of \$576,702, as reflected on the Statement of Revenues, Expenditures, and Changes in Fund Balances – Regulatory Basis, represent payroll deductions for spouse and dependent coverage, and cobra payments received. Health insurance claims administered by Assured Benefits Administrators in the amount of \$723,835 were paid from this account. As of December 31, 2023, the balance in this account was \$1,307,052 and is reflected in the financial statements in the General Fund's restricted fund balance.

9. Federal Funds Program Compliance

A federal compliance audit of the County's federal grants was performed for the year ended December 31, 2020, with a report date of April 13, 2024. The following other matter was noted in the report:

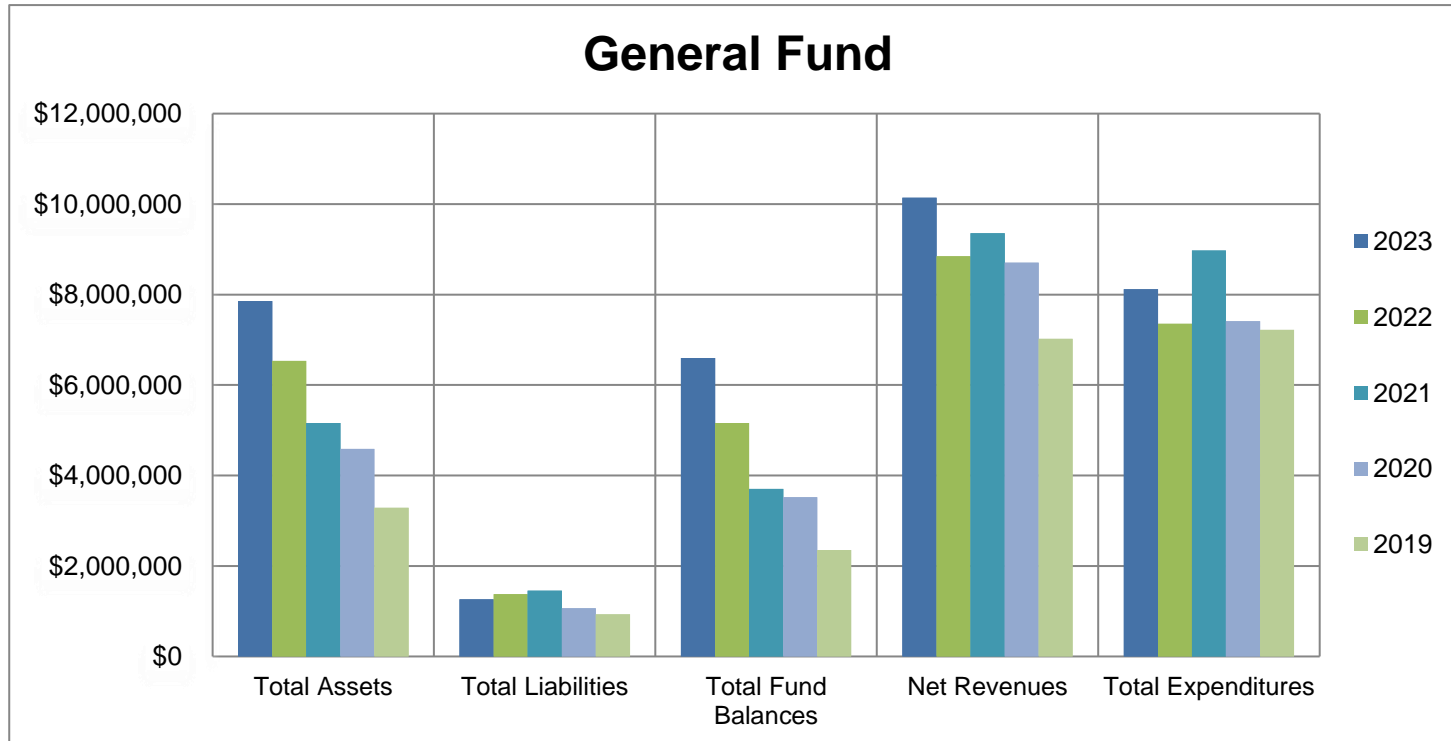
Finding 2020-001: The data collection form for the Single Audit ended December 30, 2020, was not submitted to the Federal Audit Clearinghouse by September 30, 2021.

The 2021 and 2022 federal grants of the County have not yet been audited in accordance with federal program requirements and therefore, any instances of noncompliance with federal grant requirements have not been determined. Disbursements that are not in accordance with the federal program requirements are subject to reimbursement by the County. The County is planning to obtain a federal audit and has signed a contract for both years as of the report date.

MILLER COUNTY, ARKANSAS
 SCHEDULE OF SELECTED INFORMATION FOR THE LAST FIVE YEARS - GENERAL FUND - REGULATORY BASIS
 DECEMBER 31, 2023
 (UNAUDITED)

Schedule 3-1

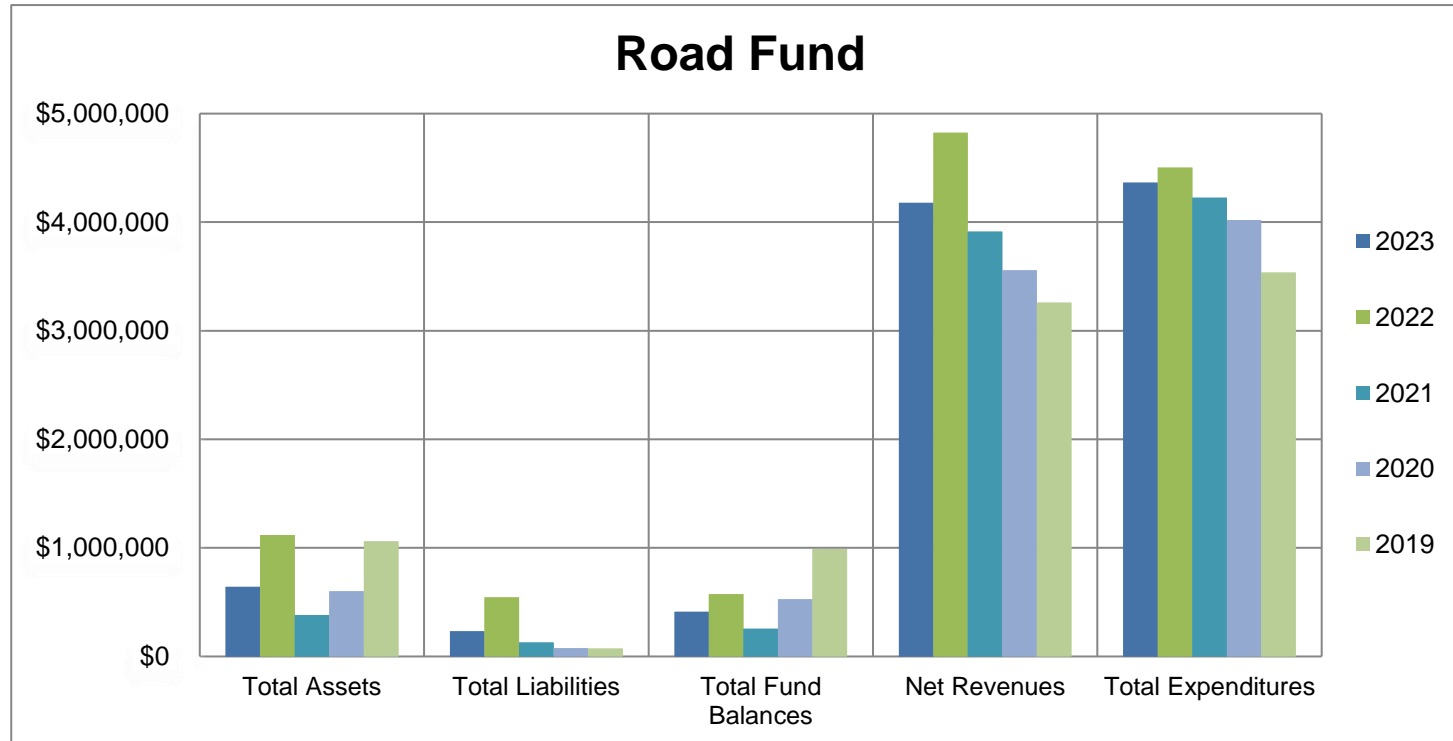
<u>General</u>	2023	2022	2021	2020	2019
Total Assets	\$ 7,858,468	\$ 6,534,940	\$ 5,158,838	\$ 4,587,678	\$ 3,285,819
Total Liabilities	1,262,974	1,376,479	1,452,350	1,067,687	932,622
Total Fund Balances	6,595,494	5,158,461	3,706,488	3,519,991	2,353,197
Net Revenues	10,138,492	8,845,351	9,355,214	8,706,264	7,020,376
Total Expenditures	8,115,134	7,355,378	8,973,049	7,408,587	7,219,172
Total Other Financing Sources/Uses	(586,325)	(38,000)	(210,058)	(130,883)	(467,438)



MILLER COUNTY, ARKANSAS
 SCHEDULE OF SELECTED INFORMATION FOR THE LAST FIVE YEARS - ROAD FUND - REGULATORY BASIS
 DECEMBER 31, 2023
 (UNAUDITED)

Schedule 3-2

<u>Road</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>
Total Assets	\$ 642,184	\$ 1,119,388	\$ 382,775	\$ 599,701	\$ 1,059,842
Total Liabilities	230,751	544,864	128,719	74,562	71,586
Total Fund Balances	411,433	574,524	254,056	525,139	988,256
Net Revenues	4,179,594	4,822,697	3,912,389	3,555,809	3,259,214
Total Expenditures	4,362,685	4,502,229	4,224,177	4,018,926	3,535,111
Total Other Financing Sources/Uses	20,000		40,705		



MILLER COUNTY, ARKANSAS
 SCHEDULE OF SELECTED INFORMATION FOR THE LAST FIVE YEARS - OTHER FUNDS IN THE AGGREGATE - REGULATORY BASIS
 DECEMBER 31, 2023
 (UNAUDITED)

Schedule 3-3

<u>Other Funds in the Aggregate</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>
Total Assets	\$ 10,683,604	\$ 12,025,367	\$ 10,550,869	\$ 7,824,672	\$ 3,893,179
Total Liabilities	2,272,688	3,797,264	2,582,700	3,139,278	1,380,533
Total Fund Balances	8,410,916	8,228,103	7,968,169	4,685,394	2,512,646
Net Revenues	6,887,517	10,597,605	9,787,222	5,205,459	4,159,459
Total Expenditures	7,265,605	10,380,671	6,673,800	8,231,317	4,878,766
Total Other Financing Sources/Uses	566,325	38,000	169,353	5,200,323	467,438

