Miller County, Arkansas

Financial and Compliance Report

December 31, 2024

LEGISLATIVE JOINT AUDITING COMMITTEE

MILLER COUNTY, ARKANSAS
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FOR THE YEAR ENDED DECEMBER 31, 2024

Arkansas

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Senate Chair
Sen. Jim Dotson
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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, 2024, and have issued our report thereon dated May 26, 2026. Management of the County is responsible for maintaining the financial records and complying with state laws and accepted accounting practices.

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

County Judge: 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: Kissandra Brown (Hired June 30, 2024)
Eugenia Harness (Retired June 30, 2024)
Juvenile Probation Officer: Holly Giles

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

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

County Judge

During our examination of construction contracts, we noted the County did not comply with requirements contained in Ark. Code Ann. § 22-9-203:

- The contract for reroofing the Miller County Health Unit was executed prior to the County advertising for bids. Although a court order was issued explaining why the company was awarded the contract, it should be noted that this company was the highest bidder.
- Bid documentation for the Miller County Health Unit Office renovations could not be provided for the company awarded the contract.
- Three of nine contracts reviewed were awarded based on quotes received prior to the County advertising for bids.

Additionally, eight of the nine contracts reviewed were not recorded by court order and filed with the County Clerk, as required by Ark. Code Ann. § 14-22-112.

Quorum Court members were paid retention incentive bonuses of $63,000 ($3,000 each) in 2025 and 2024, in noncompliance with Ark. Code Ann. § 14-14-1205, Ark. Const. amend. 55 § 5, and Op. Att'y Gen. no. 2016.072.

Assessor

Using a County vehicle, the County Assessor drove 949 miles for a personal vacation in June 2024. According to the Attorney General in Op. Att'y Gen. no. 2000-243, "…the personal use of a county vehicle is permissible only when it is incidental to a use that fulfills a public purpose." $636, calculated using the Internal Revenue Service (IRS) standard mileage rate, was not included in the Assessor's wages or reimbursed by the Assessor for this trip, as outlined in IRS Publication 15-B. Additionally, the Assessor acknowledged that the County vehicle does not display the Miller County Seal as required by County Policy.

Treasurer

In January 2026, the County discovered that a check for $11,106 which was mailed to a vendor was fraudulently diverted to another bank account after the vendor contacted the County about not receiving payment. Further review revealed the County authorized the check to be paid, although the payee had been altered. Subsequently, the County notified its banking institution, and all funds were recovered.

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

ARKANSAS LEGISLATIVE AUDIT

Kevin William White, CPA, JD
Legislative Auditor

Little Rock, Arkansas
May 26, 2026
LOCO04624

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

Exhibit A

	General	Road	Other Funds in the Aggregate
ASSETS			
Cash and cash equivalents	$ 9,734,267	$ 1,161,605	$ 6,841,491
Accounts receivable	302,099	126	581,487
Interfund receivables			634,047
TOTAL ASSETS	$ 10,036,366	$ 1,161,731	$ 8,057,025
LIABILITIES AND FUND BALANCES			
Liabilities:			
Accounts payable	$ 222,889	$ 243,562	$ 733,362
Interfund payables	614,047		20,000
Settlements pending	1,336,821		2,328,375
Total Liabilities	2,173,757	243,562	3,081,737
Fund Balances:			
Restricted	1,703,992	918,169	3,441,191
Committed	600		
Assigned			1,534,097
Unassigned	6,158,017		
Total Fund Balances	7,862,609	918,169	4,975,288
TOTAL LIABILITIES AND FUND BALANCES	$ 10,036,366	$ 1,161,731	$ 8,057,025

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

MILLER COUNTY, ARKANSAS

Exhibit B

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

	General	Road	Other Funds in the Aggregate
REVENUES			
State aid	$ 1,209,846	$ 2,387,538	$ 176,002
Federal aid	106,772		
Property taxes	3,443,706	1,009,392	175,823
Sales taxes	1,650,513	1,650,826	2,164,413
Fines, forfeitures, and costs	720,042		319,773
Interest	264,807	31,204	316,674
Officers' fees	143,898		586,390
Franchise fees	875		
Insurance premiums collected	54,495		
Jail fees			3,143,392
911 fees			214,212
Gun range permits			19,605
Rental income			5,105
Phone commissions			122,821
Commissary profits			123,265
Treasurer's commission	249,633		52,957
Collector's commission	460,108		145,611
Taxes apportioned - Assessor's salary and expense	717,284		
Other	746,658	68,113	58,457
TOTAL REVENUES	9,768,637	5,147,073	7,624,500
Less: Treasurer's commission	97,794	52,438	60,328
NET REVENUES	9,670,843	5,094,635	7,564,172
EXPENDITURES			
Current:			
General government	3,770,928		1,242,923
Law enforcement	3,965,384		6,860,772
Highways and streets		4,581,252	1,066,964
Public safety	237,960		1,078,711
Health	71,071		246,774
Recreation and culture			62,750
Social services	187,077		7,378
Total Current	8,232,420	4,581,252	10,566,272
Debt Service:			
Bond principal	165,968		
Bond interest and other charges	143,669		
Financed purchase principal		139,360	14,542
Financed purchase interest		17,287	
TOTAL EXPENDITURES	8,542,057	4,737,899	10,580,814

MILLER COUNTY, ARKANSAS

Exhibit B

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

	General	Road	Other Funds in the Aggregate
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	$ 1,128,786	$ 356,736	$ (3,016,642)
OTHER FINANCING SOURCES (USES)			
Transfers in	1,460,455	150,000	1,128,385
Transfers out	(1,191,469)		(1,547,371)
TOTAL OTHER FINANCING SOURCES (USES)	268,986	150,000	(418,986)
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	1,397,772	506,736	(3,435,628)
FUND BALANCES - JANUARY 1	6,464,837	411,433	8,410,916
FUND BALANCES - DECEMBER 31	$ 7,862,609	$ 918,169	$ 4,975,288

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

MILLER COUNTY, ARKANSAS

Exhibit C

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)

	General			Road		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES						
State aid	$ 922,060	$ 1,209,846	$ 287,786	$ 2,045,510	$ 2,387,538	$ 342,028
Federal aid	112,000	106,772	(5,228)			
Property taxes	2,860,500	3,443,706	583,206	160,200	1,009,392	849,192
Sales taxes	1,700,000	1,650,513	(49,487)	1,700,000	1,650,826	(49,174)
Fines, forfeitures, and costs	583,500	720,042	136,542			
Interest	260,500	264,807	4,307	7,500	31,204	23,704
Officers' fees	161,300	143,898	(17,402)			
Franchise fees	1,500	875	(625)			
Insurance premiums collected		54,495	54,495			
Treasurer's commission	400,000	249,633	(150,367)			
Collector's commission	813,000	460,108	(352,892)			
Taxes apportioned - Assessor's salary and expense	675,000	717,284	42,284			
Other	326,375	746,658	420,283	60,000	68,113	8,113
TOTAL REVENUES	8,815,735	9,768,637	952,902	3,973,210	5,147,073	1,173,863
Less: Treasurer's commission		97,794	(97,794)		52,438	(52,438)
NET REVENUES	8,815,735	9,670,843	855,108	3,973,210	5,094,635	1,121,425
EXPENDITURES						
Current:						
General government	5,152,773	3,770,928	1,381,845			
Law enforcement	5,021,391	3,965,384	1,056,007			
Highways and streets				5,208,396	4,581,252	627,144
Public safety	289,284	237,960	51,324			
Health	74,907	71,071	3,836			
Social services	216,435	187,077	29,358			
Total Current	10,754,790	8,232,420	2,522,370	5,208,396	4,581,252	627,144
Debt Service:						
Bond principal		165,968	(165,968)			
Bond interest and other charges		143,669	(143,669)			
Financed purchase principal					139,360	(139,360)
Financed purchase interest					17,287	(17,287)
TOTAL EXPENDITURES	10,754,790	8,542,057	2,212,733	5,208,396	4,737,899	470,497

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, 2024
(UNAUDITED)

Exhibit C

	General			Road		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	$ (1,939,055)	$ 1,128,786	$ 3,067,841	$ (1,235,186)	$ 356,736	$ 1,591,922
OTHER FINANCING SOURCES (USES)						
Transfers in	1,002,000	1,460,455	458,455	1,750,000	150,000	(1,600,000)
Transfers out	(375,000)	(1,191,469)	(816,469)			
TOTAL OTHER FINANCING SOURCES (USES)	627,000	268,986	(358,014)	1,750,000	150,000	(1,600,000)
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	(1,312,055)	1,397,772	2,709,827	514,814	506,736	(8,078)
FUND BALANCES - JANUARY 1	1,950,000	6,464,837	4,514,837	400,000	411,433	11,433
FUND BALANCES - DECEMBER 31	$ 637,945	$ 7,862,609	$ 7,224,664	$ 914,814	$ 918,169	$ 3,355

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, 2024
(UNAUDITED)

Schedule 1

	SPECIAL REVENUE FUNDS							
	Treasurer's Automation	Collector's Automation	Circuit Court Automation	District Court Automation	Assessor's Amendment no. 79	County Clerk's Automation	County Recorder's Cost	Support Collections Cost
ASSETS								
Cash and cash equivalents	$ 278,211	$ 361,095	$ 153,496	$ 2,387	$ 109,248	$ 91,670	$ 568,177	$ 521
Accounts receivable	52,957	145,611	2,045	792		1,426	47,214	
Interfund receivables								
TOTAL ASSETS	$ 331,168	$ 506,706	$ 155,541	$ 3,179	$ 109,248	$ 93,096	$ 615,391	$ 521
LIABILITIES AND FUND BALANCES								
Liabilities:								
Accounts payable	$ 4,405		$ 9,032	$ 204		$ 5,137	$ 17,767	
Interfund payables								
Settlements pending								
Total Liabilities	4,405		9,032	204		5,137	17,767	
Fund Balances:								
Restricted	326,763	$ 506,706	146,509	2,513	$ 109,248	87,959	539,058	$ 521
Assigned				462			58,566	
Total Fund Balances	326,763	506,706	146,509	2,975	109,248	87,959	597,624	521
TOTAL LIABILITIES AND FUND BALANCES	$ 331,168	$ 506,706	$ 155,541	$ 3,179	$ 109,248	$ 93,096	$ 615,391	$ 521

MILLER COUNTY, ARKANSAS
COMBINING BALANCE SHEET - OTHER FUNDS IN THE AGGREGATE -
REGULATORY BASIS
DECEMBER 31, 2024
(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	$ 7,510	$ 1,026,505	$ 3,213	$ 48,227	$ 11,933	$ 10,304	$ 19,606	$ 11
Accounts receivable		247,237		1,888	2,242	1,994	5,251	
Interfund receivables								
TOTAL ASSETS	$ 7,510	$ 1,273,742	$ 3,213	$ 50,115	$ 14,175	$ 12,298	$ 24,857	$ 11
LIABILITIES AND FUND BALANCES								
Liabilities:								
Accounts payable		$ 50,726		$ 2,684		$ 4,955		
Interfund payables								
Settlements pending								
Total Liabilities		50,726		2,684		4,955		
Fund Balances:								
Restricted	$ 7,510		$ 2,837		$ 14,175		$ 24,857	
Assigned		1,223,016	376	47,431		7,343		$ 11
Total Fund Balances	7,510	1,223,016	3,213	47,431	14,175	7,343	24,857	11
TOTAL LIABILITIES AND FUND BALANCES	$ 7,510	$ 1,273,742	$ 3,213	$ 50,115	$ 14,175	$ 12,298	$ 24,857	$ 11

MILLER COUNTY, ARKANSAS
COMBINING BALANCE SHEET - OTHER FUNDS IN THE AGGREGATE -
REGULATORY BASIS
DECEMBER 31, 2024
(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	Adult Drug Court - Opioid Settlement	Smith Park
ASSETS								
Cash and cash equivalents	$ 3,078	$ 14,564	$ 2,611	$ 600	$ 13,880		$ 21,783	$ 38,580
Accounts receivable	13	920		750				1,490
Interfund receivables						$ 614,047		
TOTAL ASSETS	$ 3,091	$ 15,484	$ 2,611	$ 1,350	$ 13,880	$ 614,047	$ 21,783	$ 40,070
LIABILITIES AND FUND BALANCES								
Liabilities:								
Accounts payable						$ 614,047		$ 2,261
Interfund payables								
Settlements pending								
Total Liabilities						614,047		2,261
Fund Balances:								
Restricted	$ 3,091	$ 15,484	$ 2,611	$ 1,350	$ 13,880		$ 21,783	
Assigned								37,809
Total Fund Balances	3,091	15,484	2,611	1,350	13,880		21,783	37,809
TOTAL LIABILITIES AND FUND BALANCES	$ 3,091	$ 15,484	$ 2,611	$ 1,350	$ 13,880	$ 614,047	$ 21,783	$ 40,070

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

Schedule 1

	SPECIAL REVENUE FUNDS							
	Volunteer Fire Department Fire Marshall	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
ASSETS								
Cash and cash equivalents	$ 7,798	$ 75,480	$ 30,374	$ 54,471	$ 155,245	$ 108,025	$ 107,063	$ 51,059
Accounts receivable			15,000	15,000				
Interfund receivables				10,000		10,000		
TOTAL ASSETS	$ 7,798	$ 75,480	$ 45,374	$ 79,471	$ 155,245	$ 118,025	$ 107,063	$ 51,059
LIABILITIES AND FUND BALANCES								
Liabilities:								
Accounts payable	$ 910	$ 2,715	$ 2,905	$ 679	$ 1,711	$ 1,052	$ 61	$ 1,534
Interfund payables			20,000					
Settlements pending								
Total Liabilities	910	2,715	22,905	679	1,711	1,052	61	1,534
Fund Balances:								
Restricted	6,888	72,765	22,469	78,792	153,534	116,973	107,002	49,525
Assigned								
Total Fund Balances	6,888	72,765	22,469	78,792	153,534	116,973	107,002	49,525
TOTAL LIABILITIES AND FUND BALANCES	$ 7,798	$ 75,480	$ 45,374	$ 79,471	$ 155,245	$ 118,025	$ 107,063	$ 51,059

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

Schedule 1

	SPECIAL REVENUE FUNDS						CAPITAL PROJECTS FUNDS	
	Satellite 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	$ 74,361	$ 103,746	$ 68,500	$ 688	$ 106,485	$ 565,796	$ 209,303	$ 7,512
Accounts receivable		16,015			1,044	22,598		
Interfund receivables								
TOTAL ASSETS	$ 74,361	$ 119,761	$ 68,500	$ 688	$ 107,529	$ 588,394	$ 209,303	$ 7,512
LIABILITIES AND FUND BALANCES								
Liabilities:								
Accounts payable	$ 3,651	$ 683					$ 6,243	
Interfund payables								
Settlements pending								
Total Liabilities	3,651	683					6,243	
Fund Balances:								
Restricted	70,710	119,078		$ 688	$ 107,529	$ 588,394	112,477	$ 7,512
Assigned			$ 68,500				90,583	
Total Fund Balances	70,710	119,078	68,500	688	107,529	588,394	203,060	7,512
TOTAL LIABILITIES AND FUND BALANCES	$ 74,361	$ 119,761	$ 68,500	$ 688	$ 107,529	$ 588,394	$ 209,303	$ 7,512

MILLER 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 Clerk's Accounts	Circuit Clerk's Accounts	District Court Accounts	Totals
ASSETS							
Cash and cash equivalents	$ 293,524	$ 459,251	$ 51,040	$ 1,027,193	$ 397,791	$ 99,576	$ 6,841,491
Accounts receivable							581,487
Interfund receivables							634,047
TOTAL ASSETS	$ 293,524	$ 459,251	$ 51,040	$ 1,027,193	$ 397,791	$ 99,576	$ 8,057,025
LIABILITIES AND FUND BALANCES							
Liabilities:							
Accounts payable							$ 733,362
Interfund payables							20,000
Settlements pending	$ 293,524	$ 459,251	$ 51,040	$ 1,027,193	$ 397,791	$ 99,576	2,328,375
Total Liabilities	293,524	459,251	51,040	1,027,193	397,791	99,576	3,081,737
Fund Balances:							
Restricted							3,441,191
Assigned							1,534,097
Total Fund Balances							4,975,288
TOTAL LIABILITIES AND FUND BALANCES	$ 293,524	$ 459,251	$ 51,040	$ 1,027,193	$ 397,791	$ 99,576	$ 8,057,025

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, 2024
(UNAUDITED)

Schedule 2

	SPECIAL REVENUE FUNDS								
	Treasurer's Automation	Collector's Automation	Circuit Court Automation	District Court Automation	Assessor's Amendment no. 79	County Clerk's Automation	County Recorder's Cost	Support Collections Cost	Drug Control
REVENUES									
State aid					$ 14,080				
Property taxes									
Sales taxes									
Fines, forfeitures, and costs			$ 32,834	$ 4,747					
Interest	$ 12,853	$ 15,951	6,623	82	5,080	$ 3,800	$ 22,033	$ 27	$ 349
Officers' fees						25,993	542,252	395	
Jail fees									
911 fees									
Gun range permits									
Rental income									
Phone commissions									
Commissary profits									
Treasurer's commission	52,957								
Collector's commission		145,611							
Other	250	537					20,000		
TOTAL REVENUES	66,060	162,099	39,457	4,829	19,160	29,793	584,285	422	349
Less: Treasurer's commission				46	212	284		6	5
NET REVENUES	66,060	162,099	39,457	4,783	18,948	29,509	584,285	416	344
EXPENDITURES									
Current:									
General government	40,670	47,934			2,209	12,956	379,071	207	
Law enforcement			17,648	2,701					
Highways and streets									
Public safety									
Health									
Recreation and culture									
Social services									
Total Current	40,670	47,934	17,648	2,701	2,209	12,956	379,071	207	
Debt Service:									
Financed purchase principal									
TOTAL EXPENDITURES	40,670	47,934	17,648	2,701	2,209	12,956	379,071	207	
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	25,390	114,165	21,809	2,082	16,739	16,553	205,214	209	344
OTHER FINANCING SOURCES (USES)									
Transfers in									
Transfers out									
TOTAL OTHER FINANCING SOURCES (USES)									
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	25,390	114,165	21,809	2,082	16,739	16,553	205,214	209	344
FUND BALANCES - JANUARY 1	301,373	392,541	124,700	893	92,509	71,406	392,410	312	7,166
FUND BALANCES - DECEMBER 31	$ 326,763	$ 506,706	$ 146,509	$ 2,975	$ 109,248	$ 87,959	$ 597,624	$ 521	$ 7,510

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, 2024
(UNAUDITED)

Schedule 2

	SPECIAL REVENUE FUNDS								
	Jail Operation and Maintenance	Emergency Rescue	CMRS 911 Board (Commercial Mobile Radio Service)	Emergency Vehicle	Indigent Defense	Victim/Witness	Drug Court	Public Safety	Juvenile Probation Fees
REVENUES									
State aid		$ 3,578			$ 1,590				
Property taxes	$ 2,048								
Sales taxes	1,797,945								
Fines, forfeitures, and costs	76,722			$ 24,168	43,366	$ 89,058	$ 920	$ 283	$ 6,910
Interest	35,559	140	$ 812	479	159	1,676	15	136	529
Officers' fees									1,980
Jail fees	3,143,392								
911 fees			214,212						
Gun range permits									
Rental income									
Phone commissions									
Commissary profits									
Treasurer's commission									
Collector's commission									
Other	3,407		10,262		481				
TOTAL REVENUES	5,059,073	3,718	225,286	24,647	45,596	90,734	935	419	9,419
Less: Treasurer's commission	54,612	36	2,166		269	235	31		135
NET REVENUES	5,004,461	3,682	223,120	24,647	45,327	90,499	904	419	9,284
EXPENDITURES									
Current:									
General government									
Law enforcement	4,907,386			17,500	54,106	103,000	1,558		
Highways and streets									
Public safety		2,479	520,389						
Health									
Recreation and culture									
Social services									
Total Current	4,907,386	2,479	520,389	17,500	54,106	103,000	1,558		
Debt Service:									
Financed purchase principal	14,542								
TOTAL EXPENDITURES	4,921,928	2,479	520,389	17,500	54,106	103,000	1,558		
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	82,533	1,203	(297,269)	7,147	(8,779)	(12,501)	(654)	419	9,284
OTHER FINANCING SOURCES (USES)									
Transfers in	30,000		299,636		14,350		50		
Transfers out									
TOTAL OTHER FINANCING SOURCES (USES)	30,000		299,636		14,350		50		
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	112,533	1,203	2,367	7,147	5,571	(12,501)	(604)	419	9,284
FUND BALANCES - JANUARY 1	1,110,483	2,010	45,064	7,028	1,772	37,358	615	2,672	6,200
FUND BALANCES - DECEMBER 31	$ 1,223,016	$ 3,213	$ 47,431	$ 14,175	$ 7,343	$ 24,857	$ 11	$ 3,091	$ 15,484

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, 2024

(UNAUDITED)

Schedule 2

	SPECIAL REVENUE FUNDS								
	Criminal Justice	Circuit Clerk Commissioner's Fee	Assessor's Late Assessment Fee	American Rescue Plan Act	Adult Drug Court - Opioid Settlement	Smith Park	Volunteer Fire Department Fire Marshall	Miller County Volunteer Fire Department Association	Mandeville Volunteer Fire Department
REVENUES									
State aid					$ 21,783			$ 2,047	$ 17,047
Property taxes			$ 2,163			$ 4,579		18,293	18,295
Sales taxes								19,678	19,678
Fines, forfeitures, and costs	$ 14,191								
Interest	250	$ 19		$ 166,433		2,207		3,512	1,227
Officers' fees		1,168							
Jail fees									
911 fees									
Gun range permits						19,605			
Rental income						5,105			
Phone commissions									
Commissary profits									
Treasurer's commission									
Collector's commission									
Other				2,005		240		956	699
TOTAL REVENUES	14,441	1,187	2,163	168,438	21,783	31,736		44,486	56,946
Less: Treasurer's commission	1		24			39			
NET REVENUES	14,440	1,187	2,139	168,438	21,783	31,697		44,486	56,946
EXPENDITURES									
Current:									
General government		62		545,041					
Law enforcement	17,500			1,613,155					
Highways and streets				1,066,964					
Public safety				220,105			$ 8,097	45,880	39,870
Health				246,774					
Recreation and culture						62,750			
Social services				7,378					
Total Current	17,500	62		3,699,417		62,750	8,097	45,880	39,870
Debt Service:									
Financed purchase principal									
TOTAL EXPENDITURES	17,500	62		3,699,417		62,750	8,097	45,880	39,870
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(3,060)	1,125	2,139	(3,530,979)	21,783	(31,053)	(8,097)	(1,394)	17,076
OTHER FINANCING SOURCES (USES)									
Transfers in				697,433			15,000	7,991	7,991
Transfers out				(1,460,455)				(15,000)	
TOTAL OTHER FINANCING SOURCES (USES)				(763,022)			15,000	(7,009)	7,991
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	(3,060)	1,125	2,139	(4,294,001)	21,783	(31,053)	6,903	(8,403)	25,067
FUND BALANCES - JANUARY 1	5,671	225	11,741	4,294,001		68,862	(15)	81,168	(2,598)
FUND BALANCES - DECEMBER 31	$ 2,611	$ 1,350	$ 13,880	$ 0	$ 21,783	$ 37,809	$ 6,888	$ 72,765	$ 22,469

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, 2024
(UNAUDITED)

Schedule 2

	SPECIAL REVENUE FUNDS								
	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	Doddridge Volunteer Fire Department	Miscellaneous Grants
REVENUES									
State aid	$ 17,047	$ 2,047	$ 2,047	$ 2,047	$ 2,047	$ 2,047	$ 2,136	$ 18,047	$ 68,412
Property taxes	18,295	18,296	18,296	18,295	18,296	18,296	2,375	18,296	
Sales taxes	19,679	19,679	19,679	19,679	19,679	19,679	6,283	19,678	
Fines, forfeitures, and costs									
Interest	2,051	6,539	4,270	4,461	1,881	2,985	1,126	4,798	
Officers' fees									
Jail fees									
911 fees									
Gun range permits									
Rental income									
Phone commissions									
Commissary profits									
Treasurer's commission									
Collector's commission									
Other	3,597	22	8,052		972			3,655	
TOTAL REVENUES	60,669	46,583	52,344	44,482	42,875	43,007	11,920	64,474	68,412
Less: Treasurer's commission									
NET REVENUES	60,669	46,583	52,344	44,482	42,875	43,007	11,920	64,474	68,412
EXPENDITURES									
Current:									
General government									100,000
Law enforcement									
Highways and streets									
Public safety	39,173	21,220	35,849	24,442	30,998	46,048		44,161	
Health									
Recreation and culture									
Social services									
Total Current	39,173	21,220	35,849	24,442	30,998	46,048		44,161	100,000
Debt Service:									
Financed purchase principal									
TOTAL EXPENDITURES	39,173	21,220	35,849	24,442	30,998	46,048		44,161	100,000
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	21,496	25,363	16,495	20,040	11,877	(3,041)	11,920	20,313	(31,588)
OTHER FINANCING SOURCES (USES)									
Transfers in	7,991	7,990	7,991	7,991	7,990	7,990		7,991	
Transfers out							(71,916)		
TOTAL OTHER FINANCING SOURCES (USES)	7,991	7,990	7,991	7,991	7,990	7,990	(71,916)	7,991	
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	29,487	33,353	24,486	28,031	19,867	4,949	(59,996)	28,304	(31,588)
FUND BALANCES - JANUARY 1	49,305	120,181	92,487	78,971	29,658	65,761	59,996	90,774	100,088
FUND BALANCES - DECEMBER 31	$ 78,792	$ 153,534	$ 116,973	$ 107,002	$ 49,525	$ 70,710	$ 0	$ 119,078	$ 68,500

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, 2024
(UNAUDITED)

Schedule 2

	SPECIAL REVENUE FUNDS			CAPITAL PROJECTS FUNDS		
	Court Security Grant	Law Library	Communication Facility and Equipment	Capital Improvement	Energy Efficiency Project	Totals
REVENUES						
State aid						$ 176,002
Property taxes						175,823
Sales taxes				$ 183,077		2,164,413
Fines, forfeitures, and costs		$ 26,574				319,773
Interest			$ 243	8,010	$ 359	316,674
Officers' fees			14,602			586,390
Jail fees						3,143,392
911 fees						214,212
Gun range permits						19,605
Rental income						5,105
Phone commissions			122,821			122,821
Commissary profits			123,265			123,265
Treasurer's commission						52,957
Collector's commission						145,611
Other	$ 259		2,229	834		58,457
TOTAL REVENUES	259	26,574	263,160	191,921	359	7,624,500
Less: Treasurer's commission		129		2,098		60,328
NET REVENUES	259	26,445	263,160	189,823	359	7,564,172
EXPENDITURES						
Current:						
General government				114,773		1,242,923
Law enforcement		4,613	121,605			6,860,772
Highways and streets						1,066,964
Public safety						1,078,711
Health						246,774
Recreation and culture						62,750
Social services						7,378
Total Current		4,613	121,605	114,773		10,566,272
Debt Service:						
Financed purchase principal						14,542
TOTAL EXPENDITURES		4,613	121,605	114,773		10,580,814
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	259	21,832	141,555	75,050	359	(3,016,642)
OTHER FINANCING SOURCES (USES)						
Transfers in						1,128,385
Transfers out						(1,547,371)
TOTAL OTHER FINANCING SOURCES (USES)						(418,986)
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	259	21,832	141,555	75,050	359	(3,435,628)
FUND BALANCES - JANUARY 1	429	85,697	446,839	128,010	7,153	8,410,916
FUND BALANCES - DECEMBER 31	$ 688	$ 107,529	$ 588,394	$ 203,060	$ 7,512	$ 4,975,288

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

Fund Name	Fund Description
Treasurer's Automation	Ark. Code Ann. § 21-6-302 established fund to receive up to 10% of treasurer's gross commissions to operate the treasurer's office and to purchase, maintain, and operate an automated accounting and record keeping system.
Collector's Automation	Ark. Code Ann. § 21-6-305 established fund to receive up to 10% of collector's gross commissions 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 the 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.

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

Fund Name	Fund Description
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.
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.

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

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

Fund Name	Fund Description
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 (SLFR), a part of the American Rescue Plan Act (ARPA) of 2021, to support response to and recovery from the COVID-19 public health emergency.
Adult Drug Court - Opioid Settlement	Established to account for a grant from State-Wide Opioid Settlement proceeds to be used for evidence-based, evidence-informed, or promising activities, programs, or strategies that expand the availability of treatment for individuals affected by substance use disorders.
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).

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

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

Fund Name	Fund Description
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).
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).

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

Fund Name	Fund Description
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 circuit and district courts.
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.
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 communications 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.

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.

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.

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.

2.. Details of Fund Balance Classifications

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

Description	General Fund	Road Fund	Other Funds in the Aggregate
Fund Balances:			
Restricted for:			
General government	$ 1,463,971		$ 1,585,485
Law enforcement	240,021		932,053
Highways and streets		$ 918,169	
Public safety			803,664
Capital outlay			119,989
Total Restricted	1,703,992	918,169	3,441,191
Committed for:			
Law enforcement	600		
Assigned to:			
General government			127,066
Law enforcement			1,230,832
Public safety			47,807
Recreation and culture			37,809
Capital outlay			90,583
Total Assigned			1,534,097
Unassigned	6,158,017		
Totals	$ 7,862,609	$ 918,169	$ 4,975,288

3. Commitments

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

	December 31, 2024
Long-term liabilities	$ 4,893,426
Reappraisal contract	230,940
Construction contracts	790,998
Total Commitments	$ 5,915,364

Long-term Liabilities

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

	December 31, 2024
Bonds	
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.	$ 4,399,515
Direct Borrowings	
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.	67,453
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.	110,540
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.	199,828
Total Direct Borrowings	377,821
Compensated absences consisting of accrued vacation and sick leave adjusted to current salary cost	116,090
Total Long-term liabilities	$ 4,893,426

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

3. Commitments (Continued)

The County's outstanding bonds payable of $4,399,515 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 $377,821 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.

Change in Compensated Absences

	December 31, 2024
Beginning balance compensated absences	$ 124,024
Ending balance compensated absences	116,090
Net increase (decrease)	$ (7,934)

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, 2024	Maturities to December 31, 2024
Bonds					
9/30/20	9/15/40	3.19%	$ 5,069,440	$ 4,399,515	$ 669,925
Direct Borrowings					
2/9/21	5/7/26	2.99%	195,850	67,453	128,397
1/7/22	12/24/26	2.34%	256,525	110,540	145,985
12/12/22	12/12/27	4.98%	317,372	199,828	117,544
Total Direct Borrowings			769,747	377,821	391,926
Total Long-Term Debt			$ 5,839,187	$ 4,777,336	$ 1,061,851

Changes in Long-Term Debt

	Balance January 01, 2024	Issued	Retired	Balance December 31, 2024
Bonds payable	$ 4,565,483	$ 0	$ 165,968	$ 4,399,515
Direct Borrowings				
Financed purchases	531,723 *	0	153,902	377,821
Total Long-Term Debt	$ 5,097,206	$ 0	$ 319,870	$ 4,777,336

3. Commitments (Continued)

*Includes adjustments totaling $1,203 to correct the beginning balance.

Debt Service Requirements to Maturity

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

Years Ending	Bonds			Direct Borrowings		
December 31,	Principal	Interest	Total	Principal	Interest	Total
2025	$ 176,709	$ 138,205	$ 314,914	$ 139,805	$ 12,505	$ 152,310
2026	185,673	132,451	318,124	168,066	6,883	174,949
2027	198,314	126,345	324,659	69,950	1,901	71,851
2028	211,502	119,827	331,329			
2029	225,256	112,884	338,140			
2030 through 2034	1,314,710	447,115	1,761,825			
2035 through 2039	1,789,167	190,289	1,979,456			
2040	298,184		298,184			
Totals	$ 4,399,515	$ 1,267,116	$ 5,666,631	$ 377,821	$ 21,289	$ 399,110

County-Wide Reappraisal Contract

The County entered into a contract with Total Assessment Solutions 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 2024, was $230,940.

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

Year	December 31, 2024
2025	$ 230,940

Construction Contracts

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

Project Name	Completed Date	Contract Balance December 31, 2024
Health Unit Office	April 2025	$ 131,608
Health Unit Reroof Project	April 2025	158,460
Exterior Stone Restoration	September 2025	184,647
Coroner's Office	June 2025	316,283
Total Construction Contracts		$ 790,998

4. Interfund Transfers

The General Fund transferred $1,041,469 to Other Funds in the Aggregate as follows: $299,636 to the CRMS 911 Board (Commercial Mobile Radio Service) Fund, $14,350 to the Indigent Defense Fund, $50 to the Drug Court Fund, $30,000 to the Jail Operation and Maintenance Fund, $697,433 to the American Rescue Plan Act Fund for operating purposes. The General Fund also transferred $150,000 to the Road Fund for operating purposes. The Other Funds in the Aggregate transferred $1,460,455 to the General Fund for salary reimbursements. Within the Other Funds in the Aggregate $71,916 was transferred to dissolve a volunteer fire department and $15,000 for operating purposes.

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, 2024 to June 30, 2025, and may be extended upon written mutual agreement. Funding is provided through federal and state grants in addition to contributions from participating entities. In 2024, 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 5.75% as of July 1, 2024. Each participating employer is required by State law to contribute at a rate established by the Board of Trustees of the system based on the annual actuarial valuation. The County's contributions to the plan for the year ended June 30, 2024, (date of APERS Employer Allocation Report) were $1,177,664.

Net Pension Liability

The requirements of Governmental Accounting Standards Board Statement no. 68, under the regulatory basis of accounting, are limited to disclosure of the County's share of the collective net pension liability. The County's proportionate share of the collective net pension liability at June 30, 2024, (actuarial valuation date and measurement date) was $8,419,438.

7. Capital Assets

	December 31, 2024
Land	$ 498,077
Buildings	10,741,103
Equipment	10,556,164
Total	$ 21,795,344

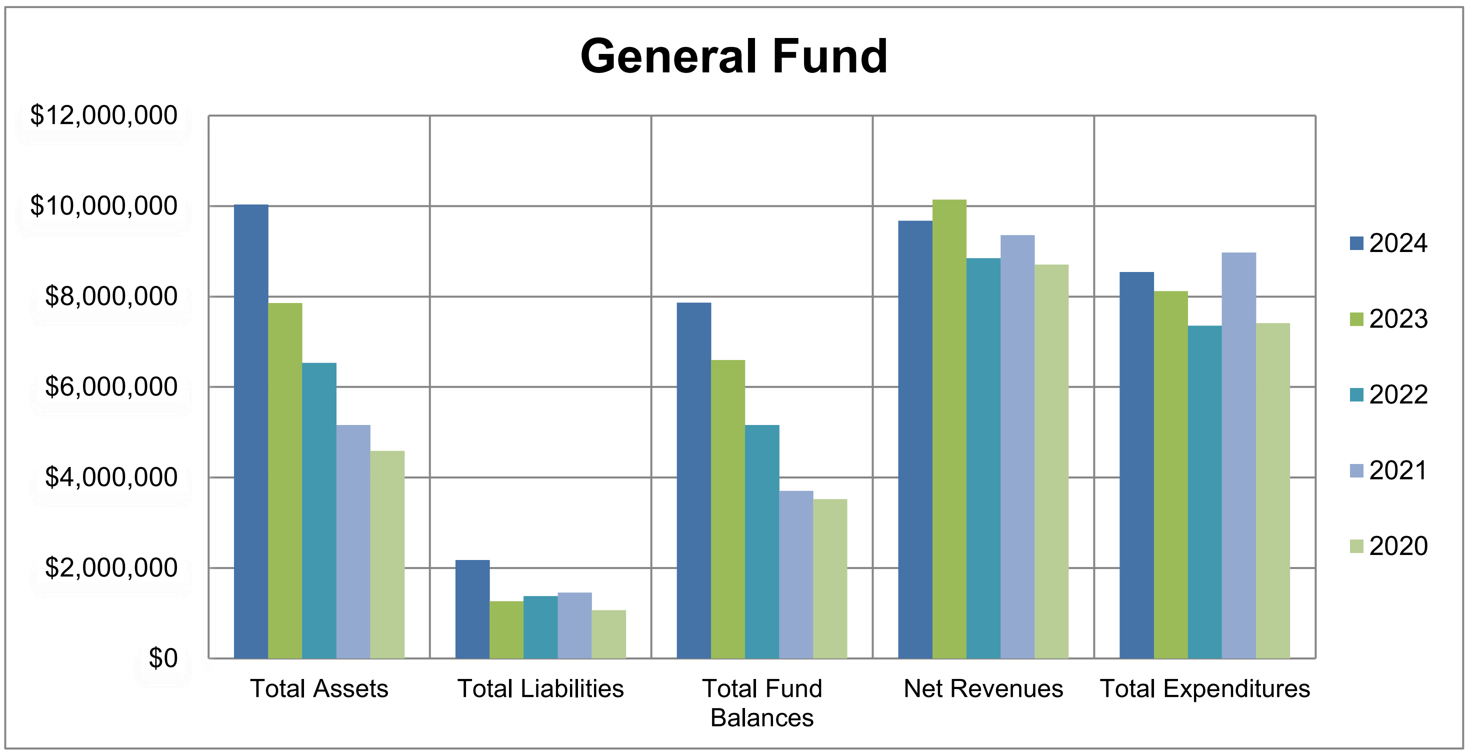
8. Employee Self-Insurance Benefit Plan

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. As of December 31, 2024, the balance in this account was $1,463,971 and is reflected in the financial statements in the General Fund's restricted fund balance.

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

Schedule 3-1

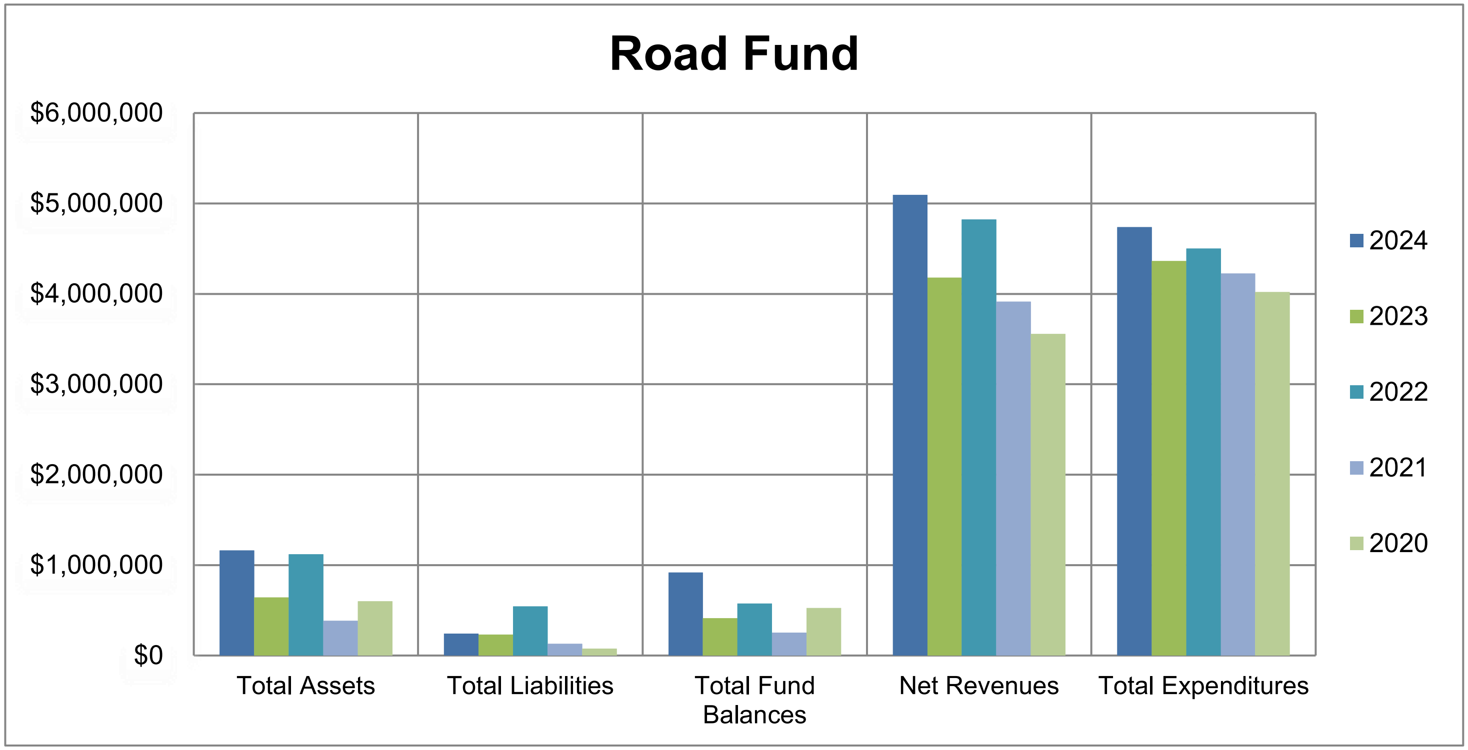
General	2024	2023	2022	2021	2020
Total Assets	$ 10,036,366	$ 7,858,468	$ 6,534,940	$ 5,158,838	$ 4,587,678
Total Liabilities	2,173,757	1,262,974	1,376,479	1,452,350	1,067,687
Total Fund Balances	7,862,609	6,595,494	5,158,461	3,706,488	3,519,991
Net Revenues	9,670,843	10,138,492	8,845,351	9,355,214	8,706,264
Total Expenditures	8,542,057	8,115,134	7,355,378	8,973,049	7,408,587
Total Other Financing Sources/Uses	268,986	(586,325)	(38,000)	(210,058)	(130,883)



Schedule 3-2

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

Road	2024	2023	2022	2021	2020
Total Assets	$ 1,161,731	$ 642,184	$ 1,119,388	$ 382,775	$ 599,701
Total Liabilities	243,562	230,751	544,864	128,719	74,562
Total Fund Balances	918,169	411,433	574,524	254,056	525,139
Net Revenues	5,094,635	4,179,594	4,822,697	3,912,389	3,555,809
Total Expenditures	4,737,899	4,362,685	4,502,229	4,224,177	4,018,926
Total Other Financing Sources/Uses	150,000	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, 2024
(UNAUDITED)

Schedule 3-3

Other Funds in the Aggregate	2024	2023	2022	2021	2020
Total Assets	$ 8,057,025	$ 10,683,604	$ 12,025,367	$ 10,550,869	$ 7,824,672
Total Liabilities	3,081,737	2,272,688	3,797,264	2,582,700	3,139,278
Total Fund Balances	4,975,288	8,410,916	8,228,103	7,968,169	4,685,394
Net Revenues	7,564,172	6,887,517	10,597,605	9,787,222	5,205,459
Total Expenditures	10,580,814	7,265,605	10,380,671	6,673,800	8,231,317
Total Other Financing Sources/Uses	(418,986)	566,325	38,000	169,353	5,200,323