

**Desha County, Arkansas**

**Financial and Compliance Report**

**December 31, 2023**



DESHA 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

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



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

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

## LEGISLATIVE JOINT AUDITING COMMITTEE ARKANSAS LEGISLATIVE AUDIT

### Financial and Compliance Report

Desha 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 Desha County, Arkansas, as of and for the year ended December 31, 2023, and have issued our report thereon dated July 29, 2025. Management of the County is responsible for maintaining the financial records and complying with state laws and accepted accounting practices.

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

County Judge: Richard Tindall  
Treasurer: Shirley Kozbuski  
Sheriff: Mitch Grant  
Tax Collector: Lisa Hutchinson  
County Clerk: Valerie Donaldson  
Circuit Clerk: Kristin Christmas  
Assessor: Jessica Ferguson

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

During our evaluation, nothing came to our attention that would warrant disclosure in this report.

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 29, 2025  
LOCO02123

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

Exhibit A

	<u>General</u>	<u>Road</u>	<u>Other Funds in the Aggregate</u>
<b>ASSETS</b>			
Cash and cash equivalents	\$ 3,033,901	\$ 3,085,776	\$ 3,167,887
Accounts receivable	<u>197,572</u>	<u>2,809</u>	<u>33,035</u>
<b>TOTAL ASSETS</b>	<b><u>\$ 3,231,473</u></b>	<b><u>\$ 3,088,585</u></b>	<b><u>\$ 3,200,922</u></b>
<b>LIABILITIES AND FUND BALANCES</b>			
Liabilities:			
Accounts payable	\$ 195,242	\$ 112,656	\$ 191,540
Settlements pending	<u>27,937</u>		<u>375,969</u>
Total Liabilities	<u>223,179</u>	<u>112,656</u>	<u>567,509</u>
Fund Balances:			
Restricted		2,975,929	2,288,851
Assigned			486,691
Unassigned	<u>3,008,294</u>		<u>(142,129)</u>
Total Fund Balances	<u>3,008,294</u>	<u>2,975,929</u>	<u>2,633,413</u>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b><u>\$ 3,231,473</u></b>	<b><u>\$ 3,088,585</u></b>	<b><u>\$ 3,200,922</u></b>

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

DESHA 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	\$ 459,870	\$ 1,580,543	\$ 108,496
Federal aid	160,872	2,295	21,773
Property taxes	1,284,368	392,317	334,107
Sales taxes	521,569		1,175,026
Fines, forfeitures, and costs	150,127		5,468
Interest	59,159	45,941	31,705
Officers' fees	27,694		61,469
Jail fees	66,164		
Insurance premium	11,797		
Sanitation fees			48,704
911 fees			245,191
Contributions			10,050
Treasurer's commission	150,149		18,049
Collector's commission	213,593		51,635
Taxes apportioned - Assessor's salary and expense	288,310		
Other	156,649	65,278	52,903
<b>TOTAL REVENUES</b>	<b>3,550,321</b>	<b>2,086,374</b>	<b>2,164,576</b>
Less: Treasurer's commission	61,550	38,110	35,493
<b>NET REVENUES</b>	<b>3,488,771</b>	<b>2,048,264</b>	<b>2,129,083</b>
EXPENDITURES			
Current:			
General government	1,753,637		734,925
Law enforcement	1,481,752		151,568
Highways and streets		1,950,603	
Public safety	39,950		283,374
Sanitation	335,000		1,142,821
Health	81,774		100,497
Recreation and culture			237,000
Social services	63,382		77,454
Total Current	3,755,495	1,950,603	2,727,639
Debt Service:			
Financed purchase principal			60,007
Financed purchase interest			5,371
<b>TOTAL EXPENDITURES</b>	<b>3,755,495</b>	<b>1,950,603</b>	<b>2,793,017</b>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>(266,724)</b>	<b>97,661</b>	<b>(663,934)</b>
FUND BALANCES - JANUARY 1	3,275,018	2,878,268	3,297,347
FUND BALANCES - DECEMBER 31	<u>\$ 3,008,294</u>	<u>\$ 2,975,929</u>	<u>\$ 2,633,413</u>

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

DESHA 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	\$ 384,000	\$ 459,870	\$ 75,870	\$ 1,548,685	\$ 1,580,543	\$ 31,858
Federal aid	387,074	160,872	(226,202)	2,000	2,295	295
Property taxes	1,019,900	1,284,368	264,468	311,000	392,317	81,317
Sales taxes	393,000	521,569	128,569			
Fines, forfeitures, and costs	141,000	150,127	9,127			
Interest	3,000	59,159	56,159	5,000	45,941	40,941
Officers' fees	14,300	27,694	13,394			
Jail fees	26,400	66,164	39,764			
Insurance premium	10,000	11,797	1,797			
Sanitation fees				1,000		(1,000)
Treasurer's commission	99,000	150,149	51,149			
Collector's commission	239,000	213,593	(25,407)			
Taxes apportioned - Assessor's salary and expense	200,000	288,310	88,310			
Other	97,500	156,649	59,149	48,100	65,278	17,178
<b>TOTAL REVENUES</b>	<b>3,014,174</b>	<b>3,550,321</b>	<b>536,147</b>	<b>1,915,785</b>	<b>2,086,374</b>	<b>170,589</b>
Less: Treasurer's commission		61,550	(61,550)		38,110	(38,110)
<b>NET REVENUES</b>	<b>3,014,174</b>	<b>3,488,771</b>	<b>474,597</b>	<b>1,915,785</b>	<b>2,048,264</b>	<b>132,479</b>
EXPENDITURES						
General government	2,309,084	1,753,637	555,447			
Law enforcement	1,551,842	1,481,752	70,090			
Highways and streets				2,322,050	1,950,603	371,447
Public safety	49,546	39,950	9,596			
Sanitation		335,000	(335,000)			
Health	91,228	81,774	9,454			
Social services	68,652	63,382	5,270			
<b>TOTAL EXPENDITURES</b>	<b>4,070,352</b>	<b>3,755,495</b>	<b>314,857</b>	<b>2,322,050</b>	<b>1,950,603</b>	<b>371,447</b>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>(1,056,178)</b>	<b>(266,724)</b>	<b>789,454</b>	<b>(406,265)</b>	<b>97,661</b>	<b>503,926</b>
FUND BALANCES - JANUARY 1		3,275,018	3,275,018		2,878,268	2,878,268
FUND BALANCES - DECEMBER 31	<u>\$ (1,056,178)</u>	<u>\$ 3,008,294</u>	<u>\$ 4,064,472</u>	<u>\$ (406,265)</u>	<u>\$ 2,975,929</u>	<u>\$ 3,382,194</u>

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

DESHA 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	Assessor's Amendment no. 79	County Clerk's Cost	County Recorder's Cost	County Public Library	Solid Waste
<b>ASSETS</b>								
Cash and cash equivalents	\$ 83,053	\$ 218,821	\$ 1,650	\$ 18,138	\$ 5,878	\$ 31,839	\$ 212,032	\$ 654,253
Accounts receivable	18,049				179	4,326		3,275
<b>TOTAL ASSETS</b>	<b>\$ 101,102</b>	<b>\$ 218,821</b>	<b>\$ 1,650</b>	<b>\$ 18,138</b>	<b>\$ 6,057</b>	<b>\$ 36,165</b>	<b>\$ 212,032</b>	<b>\$ 657,528</b>
<b>LIABILITIES AND FUND BALANCES</b>								
<b>Liabilities:</b>								
Accounts payable						\$ 178		\$ 60,565
Settlements pending								
<b>Total Liabilities</b>						<b>178</b>		<b>60,565</b>
<b>Fund Balances:</b>								
Restricted	\$ 101,102	\$ 218,821	\$ 1,650	\$ 18,138	\$ 6,057	35,987	\$ 212,032	114,184
Assigned								482,779
Unassigned								
<b>Total Fund Balances</b>	<b>101,102</b>	<b>218,821</b>	<b>1,650</b>	<b>18,138</b>	<b>6,057</b>	<b>35,987</b>	<b>212,032</b>	<b>596,963</b>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$ 101,102</b>	<b>\$ 218,821</b>	<b>\$ 1,650</b>	<b>\$ 18,138</b>	<b>\$ 6,057</b>	<b>\$ 36,165</b>	<b>\$ 212,032</b>	<b>\$ 657,528</b>

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

Schedule 1

	SPECIAL REVENUE FUNDS							
	Reappraisal Cost	Child Support Cost	Communication Facility and Equipment	Drug Control	Boating Safety and Enforcement	Emergency 911	Circuit Court Juvenile Division/Juvenile Probation Fee	Circuit Clerk Commissioner's Fee
ASSETS								
Cash and cash equivalents	\$ 7,236	\$ 272	\$ 7,432	\$ 9,411	\$ 24,169	\$ 630,009	\$ 13,927	\$ 16,550
Accounts receivable			40	3,600		3,446	120	
<b>TOTAL ASSETS</b>	<b>\$ 7,236</b>	<b>\$ 272</b>	<b>\$ 7,472</b>	<b>\$ 13,011</b>	<b>\$ 24,169</b>	<b>\$ 633,455</b>	<b>\$ 14,047</b>	<b>\$ 16,550</b>
LIABILITIES AND FUND BALANCES								
Liabilities:								
Accounts payable					\$ 3,565	\$ 14,947		
Settlements pending								
<b>Total Liabilities</b>					<b>3,565</b>	<b>14,947</b>		
Fund Balances:								
Restricted	\$ 3,324	\$ 272	\$ 7,472	\$ 13,011	20,604	618,508	\$ 14,047	\$ 16,550
Assigned	3,912							
Unassigned								
<b>Total Fund Balances</b>	<b>7,236</b>	<b>272</b>	<b>7,472</b>	<b>13,011</b>	<b>20,604</b>	<b>618,508</b>	<b>14,047</b>	<b>16,550</b>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$ 7,236</b>	<b>\$ 272</b>	<b>\$ 7,472</b>	<b>\$ 13,011</b>	<b>\$ 24,169</b>	<b>\$ 633,455</b>	<b>\$ 14,047</b>	<b>\$ 16,550</b>

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

Schedule 1

	SPECIAL REVENUE FUNDS							CAPITAL PROJECTS FUND
	Assessor's Late Assessment Fee	American Rescue Plan Act	Desha County Sheriff Contribution	Hospital Maintenance	Desha County OEM Grant	FEMA Disaster Grant	Hazard Mitigation Assessment	Courthouse Security Grant
ASSETS								
Cash and cash equivalents	\$ 3,074	\$ 890,453	\$ 2,286	\$ 100,491	\$ 2,933	\$ (121,129)	\$ (21,000)	\$ 140
Accounts receivable								
TOTAL ASSETS	<u>\$ 3,074</u>	<u>\$ 890,453</u>	<u>\$ 2,286</u>	<u>\$ 100,491</u>	<u>\$ 2,933</u>	<u>\$ (121,129)</u>	<u>\$ (21,000)</u>	<u>\$ 140</u>
LIABILITIES AND FUND BALANCES								
Liabilities:								
Accounts payable		\$ 10,567	\$ 1,227	\$ 100,491				
Settlements pending								
Total Liabilities		<u>10,567</u>	<u>1,227</u>	<u>100,491</u>				
Fund Balances:								
Restricted	\$ 3,074	879,886	1,059		\$ 2,933			\$ 140
Assigned								
Unassigned						\$ (121,129)	\$ (21,000)	
Total Fund Balances	<u>3,074</u>	<u>879,886</u>	<u>1,059</u>		<u>2,933</u>	<u>(121,129)</u>	<u>(21,000)</u>	<u>140</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 3,074</u>	<u>\$ 890,453</u>	<u>\$ 2,286</u>	<u>\$ 100,491</u>	<u>\$ 2,933</u>	<u>\$ (121,129)</u>	<u>\$ (21,000)</u>	<u>\$ 140</u>

DESHA 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	Totals
<b>ASSETS</b>						
Cash and cash equivalents	\$ 251,735	\$ 3,731	\$ 4,869	\$ 7,444	\$ 108,190	\$ 3,167,887
Accounts receivable						33,035
TOTAL ASSETS	\$ 251,735	\$ 3,731	\$ 4,869	\$ 7,444	\$ 108,190	\$ 3,200,922
<b>LIABILITIES AND FUND BALANCES</b>						
Liabilities:						
Accounts payable						\$ 191,540
Settlements pending	\$ 251,735	\$ 3,731	\$ 4,869	\$ 7,444	\$ 108,190	375,969
Total Liabilities	251,735	3,731	4,869	7,444	108,190	567,509
Fund Balances:						
Restricted						2,288,851
Assigned						486,691
Unassigned						(142,129)
Total Fund Balances						2,633,413
TOTAL LIABILITIES AND FUND BALANCES	\$ 251,735	\$ 3,731	\$ 4,869	\$ 7,444	\$ 108,190	\$ 3,200,922

DESHA 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	Assessor's Amendment no. 79	County Clerk's Cost	County Recorder's Cost	County Public Library	Solid Waste	Reappraisal Cost
REVENUES									
State aid				\$ 3,266			\$ 14,676		\$ 83,769
Federal aid							944		
Property taxes							237,990		
Sales taxes								\$ 1,175,026	
Fines, forfeitures, and costs									
Interest	\$ 1,477	\$ 3,251	\$ 29	314	\$ 93	\$ 515	2,684	11,074	
Officers' fees					2,451	55,458			
Sanitation fees								48,704	
911 fees									
Contributions									
Treasurer's commission	18,049								
Collector's commission		51,635							
Other		1		7	7	133	520	51,716	
<b>TOTAL REVENUES</b>	<b>19,526</b>	<b>54,887</b>	<b>29</b>	<b>3,587</b>	<b>2,551</b>	<b>56,106</b>	<b>256,814</b>	<b>1,286,520</b>	<b>83,769</b>
Less: Treasurer's commission	30	65	1	72	55	1,135	5,016	25,456	
<b>NET REVENUES</b>	<b>19,496</b>	<b>54,822</b>	<b>28</b>	<b>3,515</b>	<b>2,496</b>	<b>54,971</b>	<b>251,798</b>	<b>1,261,064</b>	<b>83,769</b>
EXPENDITURES									
Current:									
General government	4,731	33,032			1,691	38,559			83,769
Law enforcement									
Public safety									
Sanitation								1,142,821	
Health									
Recreation and culture							222,000		
Social services									
Total Current	4,731	33,032			1,691	38,559	222,000	1,142,821	83,769
Debt Service:									
Financed purchase principal								60,007	
Financed purchase interest								5,371	
<b>TOTAL EXPENDITURES</b>	<b>4,731</b>	<b>33,032</b>			<b>1,691</b>	<b>38,559</b>	<b>222,000</b>	<b>1,208,199</b>	<b>83,769</b>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>14,765</b>	<b>21,790</b>	<b>28</b>	<b>3,515</b>	<b>805</b>	<b>16,412</b>	<b>29,798</b>	<b>52,865</b>	
FUND BALANCES - JANUARY 1	86,337	197,031	1,622	14,623	5,252	19,575	182,234	544,098	7,236
FUND BALANCES - DECEMBER 31	<u>\$ 101,102</u>	<u>\$ 218,821</u>	<u>\$ 1,650</u>	<u>\$ 18,138</u>	<u>\$ 6,057</u>	<u>\$ 35,987</u>	<u>\$ 212,032</u>	<u>\$ 596,963</u>	<u>\$ 7,236</u>

DESHA 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							
	Child Support Cost	Communication Facility and Equipment	Drug Control	Boating Safety and Enforcement	Emergency 911	Circuit Court Juvenile Division/Juvenile Probation Fee	Circuit Clerk Commissioner's Fee	Assessor's Late Assessment Fee
REVENUES								
State aid				\$ 918				
Federal aid								
Property taxes							\$ 919	
Sales taxes								
Fines, forfeitures, and costs			\$ 5,468					
Interest	\$ 6	\$ 141	138	444	\$ 10,223	\$ 228	\$ 287	47
Officers' fees		1,055				1,995	510	
Sanitation fees								
911 fees					245,191			
Contributions								
Treasurer's commission								
Collector's commission								
Other		10		69	227	4		1
<b>TOTAL REVENUES</b>	<b>6</b>	<b>1,206</b>	<b>5,606</b>	<b>1,431</b>	<b>255,641</b>	<b>2,227</b>	<b>797</b>	<b>967</b>
Less: Treasurer's commission		23	3	27	1,529	44	16	19
<b>NET REVENUES</b>	<b>6</b>	<b>1,183</b>	<b>5,603</b>	<b>1,404</b>	<b>254,112</b>	<b>2,183</b>	<b>781</b>	<b>948</b>
EXPENDITURES								
Current:								
General government								\$ 431,657
Law enforcement	600	5,845	3,063	12,415			426	120,228
Public safety					276,374			
Sanitation								
Health								
Recreation and culture								15,000
Social services								77,454
Total Current	600	5,845	3,063	12,415	276,374		426	644,339
Debt Service:								
Financed purchase principal								
Financed purchase interest								
<b>TOTAL EXPENDITURES</b>	<b>600</b>	<b>5,845</b>	<b>3,063</b>	<b>12,415</b>	<b>276,374</b>		<b>426</b>	<b>644,339</b>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>(594)</b>	<b>(4,662)</b>	<b>2,540</b>	<b>(11,011)</b>	<b>(22,262)</b>	<b>2,183</b>	<b>355</b>	<b>948</b>
FUND BALANCES - JANUARY 1	866	12,134	10,471	31,615	640,770	11,864	16,195	2,126
FUND BALANCES - DECEMBER 31	<u>\$ 272</u>	<u>\$ 7,472</u>	<u>\$ 13,011</u>	<u>\$ 20,604</u>	<u>\$ 618,508</u>	<u>\$ 14,047</u>	<u>\$ 16,550</u>	<u>\$ 3,074</u>

DESHA 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 FUND	Totals
	Desha County Sheriff Contribution	Hospital Maintenance	Desha County OEM Grant	FEMA Disaster Grant	Hazard Mitigation Assessment	Courthouse Security Grant	
REVENUES							
State aid		\$ 5,867					\$ 108,496
Federal aid		472		\$ 20,357			21,773
Property taxes		95,198					334,107
Sales taxes							1,175,026
Fines, forfeitures, and costs							5,468
Interest		754					31,705
Officers' fees							61,469
Sanitation fees							48,704
911 fees							245,191
Contributions	\$ 10,050						10,050
Treasurer's commission							18,049
Collector's commission							51,635
Other		208					52,903
TOTAL REVENUES	10,050	102,499		20,357			2,164,576
Less: Treasurer's commission		2,002					35,493
NET REVENUES	10,050	100,497		20,357			2,129,083
EXPENDITURES							
Current:							
General government				141,486			734,925
Law enforcement	8,991						151,568
Public safety					\$ 7,000		283,374
Sanitation							1,142,821
Health		100,497					100,497
Recreation and culture							237,000
Social services							77,454
Total Current	8,991	100,497		141,486	7,000		2,727,639
Debt Service:							
Financed purchase principal							60,007
Financed purchase interest							5,371
TOTAL EXPENDITURES	8,991	100,497		141,486	7,000		2,793,017
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	1,059			(121,129)	(7,000)		(663,934)
FUND BALANCES - JANUARY 1			\$ 2,933		(14,000)	\$ 140	3,297,347
FUND BALANCES - DECEMBER 31	\$ 1,059	\$ 0	\$ 2,933	\$ (121,129)	\$ (21,000)	\$ 140	\$ 2,633,413

DESHA 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.
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 Cost	Ark. Code Ann. § 21-6-413 established fund to receive fees collected by county clerks to be used for automated record systems and any legitimate county purpose.
County Recorder's Cost	Ark. Code Ann. § 21-6-306 established fund to receive fees collected by circuit clerks to be used for automated record systems and any legitimate county purpose.
County Public Library	Ark. Code Ann. § 13-2-404 established fund to account for library property tax millage levied by the quorum court for the support, operation, and maintenance of the public library.
Solid Waste	Ark. Code Ann. § 8-6-212 established fund to collect fees and other funds to defray the county's share of the cost of operating the solid waste management facility.
Reappraisal Cost	Ark. Code Ann. § 26-26-1907 established fund to pay reappraisals of real property with revenue received from the State.
Child Support Cost	Ark. Code Ann. § 9-10-109 established fund to receive fees to offset administrative costs in the clerk's office.
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.

DESHA 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>
Drug Control	Ark. Code Ann. § 5-64-505 established fund to receive asset forfeitures resulting from drug offense cases due to arresting agency.
Boating Safety and Enforcement	Ark. Code Ann. § 27-101-111 established fund to receive fees to be used for operating a patrol on the waterways within the county or for emergency rescue services if the county has not established a patrol.
Emergency 911	Ark. Code Ann. § 12-10-318 established fund to receive fees collected by telephone providers for 911 emergency services.
Circuit Court Juvenile Division/Juvenile Probation Fee	Ark. Code Ann. § 16-13-326 established fund to collect juvenile fees and provide services and supplies to juveniles at the discretion of the juvenile division of circuit court.
Circuit Clerk Commissioner's Fee	Ark. Code Ann. § 21-6-412 established fund to receive fee awarded, when appointed as commissioner, for a sale of real or personal property under judicial decree. The funds are to be used to offset administrative costs associated with the performance of the commissioner's duties and for general operations expense of the office of county 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 receive and disburse Coronavirus State and Local Fiscal Recovery Funds (SLRF), a part of the American Rescue Plan Act (ARPA) of 2021, to support response to and recovery from the COVID-19 public health emergency.
Desha County Sheriff Contribution	Established by Ordinance 2023-6, March 16, 2023, to receive contributions from citizens for law enforcement purposes.
Hospital Maintenance	Ark. Const. amend. 32 established fund to collect and disburse property tax to be used for maintenance, operating, and support of public hospital.
Desha County OEM Grant	Established to account for grant received from the Southeast Arkansas Resource Conservation and Development Council for Office of Emergency Management project.
FEMA Disaster Grant	Established to account for grant received from the Federal Emergency Management Agency for repair of flood damage on Snow Lake and Pendleton roads.
Hazard Mitigation Assessment	Ordinance No. 2022-13, August 2, 2022, established fund to account for Desha County share of the non-Federal match of expenditures reimbursed for FEMA Hazard Mitigation Risk Assessment Grant.

DESHA 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>
Courthouse 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.

Treasurer's accounts consist primarily of treasurer's commission, funds held in County Law Library Fund, and funds held for other entities.

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

Sheriff's accounts consist primarily of bond and fine settlements.

County Clerk's accounts consist primarily of trust funds.

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

DESHA 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 federal aid that are restricted or committed for maintaining and constructing roads.

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

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

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

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

DESHA 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 and savings accounts, and certificates of deposit.

Settlements Pending

Settlements pending are considered fines, forfeitures, costs, property taxes, officers fees, treasurer's commission and trust 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. Assigned fund balance – amounts that are constrained by the Quorum Court's intent to be used for specific purposes but are neither restricted nor committed.
3. Unassigned fund balance – amounts that have not been assigned to other funds and that have not been restricted, committed, or assigned to specific purposes within the general fund. This classification may also include negative amounts in other governmental funds, if expenditures incurred for specific purposes exceeded the amounts restricted, committed, or assigned to those purposes.

**D. Property Taxes**

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

DESHA 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.

There were no committed fund balances at year-end.

2. **Details of Fund Balance Classifications**

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

<u>Description</u>	<u>General Fund</u>	<u>Road Fund</u>	<u>Other Funds in the Aggregate</u>
Fund Balances:			
Restricted for:			
General government			\$ 1,268,179
Law enforcement			73,015
Highways and streets		\$ 2,975,929	
Public safety			621,441
Sanitation			114,184
Recreation and culture			212,032
Total Restricted		<u>2,975,929</u>	<u>2,288,851</u>
Assigned to:			
General government			3,912
Sanitation			482,779
Total Assigned			<u>486,691</u>
Unassigned	<u>\$ 3,008,294</u>		<u>(142,129)</u>
Totals	<u>\$ 3,008,294</u>	<u>\$ 2,975,929</u>	<u>\$ 2,633,413</u>

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

**3. Commitments**

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

	December 31, 2023
Long-term liabilities	\$ 270,051
Subscription-Based Information Technology Arrangements	51,346
Reappraisal contract	335,076
 Total Commitments	 \$ 656,473

Long-term Liabilities

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

	December 31, 2023
<u>Direct Borrowings</u>	
Financed purchase dated April 14, 2022, with Arvest Equipment Finance in the amount of \$304,211 for the purchase of a 2022 Mack garbage truck, 24 monthly payments of \$5,448 plus 1 final payment of \$185,000 at 2.23% interest. Payments are to be made from the Solid Waste Fund.	\$ 204,958
Landfill closure and postclosure care costs	65,093
 Total Long-term liabilities	 \$ 270,051

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

The County's outstanding direct borrowings of \$204,958 contain a provision that in an event of default, outstanding amounts, at the Lender's sole option, may be declared immediately due and payable, and the Lender may exercise any rights and remedies, including the right to immediate possession of the collateral, available to it under applicable law.

Compensated Absences

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

Post Employment Benefits Other Than Pensions

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

Landfill Closure and Postclosure Care Costs

Desha County is the owner of permit #0233-S4 to operate a Class IV solid waste landfill. State and federal regulations require a final cover to be placed on the landfill site when it stops accepting waste and performance of certain maintenance and monitoring functions at the site for two years after closure. Although closure and postclosure care cost will be paid only near or after the date the landfill stops accepting waste, a portion of these closure and postclosure care costs are being recognized as a commitment each year based on the landfill capacity used as of the balance sheet date. The estimated liability for the landfill closure and postclosure care costs has a balance of \$65,093, as of December 31, 2023, and represents the cumulative amount reported to date based on 31% usage of the landfill. The County will recognize the remaining estimated cost of closure and postclosure care of \$147,349 as the remaining capacity is filled. At the present utilization rate, the landfill site life is estimated to exhaust in 443 years from the balance sheet date.

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

**3. Commitments (Continued)**

Landfill Closure and Postclosure Care Costs (Continued)

Estimated costs are based on the amount that would be paid if all equipment, facilities, and services required to close, monitor, and maintain the landfill were acquired as of December 31, 2023. However, the actual cost of closure and postclosure may be higher due to inflation, changes in technology, or changes in landfill laws and regulations.

In accordance with Ark. Code Ann. § 8-6-1603, the County has provided financial assurances of \$171,780 in the form of a Contract of Obligation. This contract of obligation authorizes the State Treasurer to withhold from any funds being distributed from the State of Arkansas to Desha County the sum of \$171,780 upon receiving notice from the Director of the Arkansas Energy and Environment, Division of Environmental Quality of Desha County's failure to properly disclose operation.

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>Direct Borrowings</u>					
4/14/22	5/14/24	2.23%	\$ 304,211	\$ 204,958	\$ 99,253

Changes in Long-Term Debt

	Balance January 01, 2023	Issued	Retired	Balance December 31, 2023
<u>Direct Borrowings</u>				
Financed purchases	\$ 264,965	\$ 0	\$ 60,007	\$ 204,958

Debt Service Requirements to Maturity

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

Years Ending December 31,	Direct Borrowings		
	Principal	Interest	Total
2024	\$ 204,958	\$ 1,835	\$ 206,793

Subscription-Based Information Technology Arrangements (SBITA)

The County entered into a Subscription-Based Information Technology Arrangement (SBITA) for land records software on July 2, 2023. Terms of the SBITA are 12 quarterly subscription payments beginning July 2023. Payments are divided into 4 quarterly payments ranging from \$4,989 to \$5,233.

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

Year	December 31, 2023
2024	\$ 20,196
2025	20,684
2026	10,466
Total	\$ 51,346

However, the County has prepaid \$4,989 of the 2024 obligation.

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

**3. Commitments (Continued)**

Subscription expense for 2023, was \$25,464.

County-Wide Reappraisal Contract

The County entered into a contract with Delta Mass Appraisal, Inc. on October 24, 2022, for a county-wide reappraisal. The County is obligated for 60 monthly payments of \$6,981 for a total of \$418,845 beginning January 1, 2023. Contract expense for 2023, was \$83,769.

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

<u>Year</u>	<u>December 31, 2023</u>
2024	\$ 83,769
2025	83,769
2026	83,769
2027	<u>83,769</u>
Total	<u>\$ 335,076</u>

**4. Joint Venture: Regional Library**

Bradley, Chicot, Desha, Drew, and Lincoln Counties entered into an agreement in March of 1994, in accordance with Ark. Code Ann. § 13-2-401 to establish the Southeast Arkansas Regional Library. The agreement states the Regional Library Board shall employ a regional director to serve for such time and on such terms as the Board may prescribe and to be paid from the regional budget. County and branch library employees are to be recommended by the county library boards and to be employed with the approval of the Regional Board, the salaries to be paid from regional funds. The parties agreed that the regional budget shall pay utility and janitorial costs. Each county library shall contribute their respective property tax funds for the operation of the Regional Library System. The County Library paid \$220,000 for regional library expenditures in 2023. Contact the Regional Library at Monticello to obtain financial statements.

**5. Jointly Governed Organizations**

Tenth Judicial District Drug Task Force

The Sheriffs' Departments of Ashley, Bradley, Chicot, Desha, and Drew Counties entered into an agreement to establish the Tenth Judicial District Drug Task Force. Funding was provided through a Drug Law Enforcement Program grant applied for by the Prosecuting Attorney of the Tenth Judicial District. No contributions or payments for expenditures were made to the Tenth Judicial District Drug Task Force by the County. The 2023 financial statements of the Tenth Judicial District Drug Task Force have not been audited.

Southeast Arkansas Regional Solid Waste Management District

Arkansas, Ashley, Bradley, Chicot, Cleveland, Desha, Drew, Grant, Jefferson, and Lincoln Counties entered into an agreement in 1991 to form the Southeast Arkansas Regional Solid Waste Management District (District) in accordance with Ark. Code Ann. § 8-6-703. The County did not provide any funding for the District. Separate financial statements for the District may be obtained at P.O. Box 6806, Pine Bluff, AR 71611.

Chicot and Desha Intermodal Authority

Chicot and Desha Counties entered into an agreement on December 15, 2022, to establish the Chicot and Desha Intermodal Authority (Authority) pursuant to Ark. Code Ann. §§ 14-143-101--14-143-129. The Authority shall be governed by a board of directors consisting of 11 members appointed by the participants County Judges. Desha County will appoint 6 members and Chicot County will appoint 5 members. No contributions or payments for expenditures were made to the Authority. Separate financial statements for the Authority may be obtained at P.O. Box 305, McGehee, AR 71654.

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

**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](http://www.apers.org).

Funding Policy

APERS has contributory and non-contributory plans. Contributory members are required by State law to contribute 5% of their salary. Beginning July 1, 2022, the contribution rates shall be increased in increments of .25% per fiscal year, not to exceed 7%. The contributory rate was increased to 5.5% 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 \$372,697.

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 \$3,198,625.

**7. Capital Assets**

The County's capital assets records are summarized below :

	December 31, 2023
Land	\$ 304,116
Buildings and improvements	4,498,262
Equipment	4,572,625
Total	\$ 9,375,003

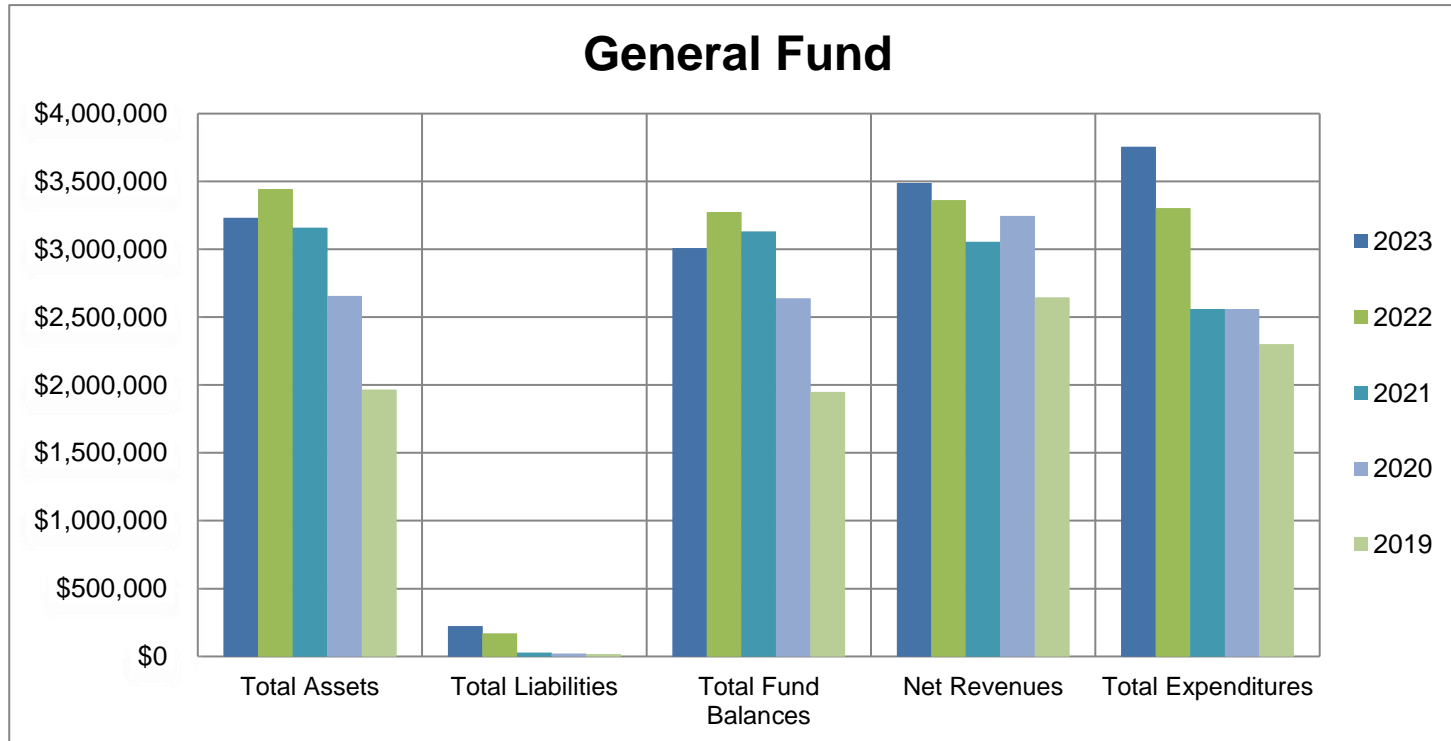
**8. Corona Virus (COVID-19)**

On March 11, 2020, the Governor of Arkansas issued Executive Order 20-03 declaring an emergency and ordered Arkansas Department of Health to take action to prevent the spread of coronavirus disease 2019 (COVID-19). In 2022, the County was awarded \$238,367 in federal aid from the Local Assistance and Tribal Consistency Fund, which was a part of the American Rescue Plan Act of 2021, and as of the report date, \$238,367 of this amount has been received. The extent of the impact of COVID-19 on financial statements for future reporting periods remains uncertain.

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

Schedule 3-1

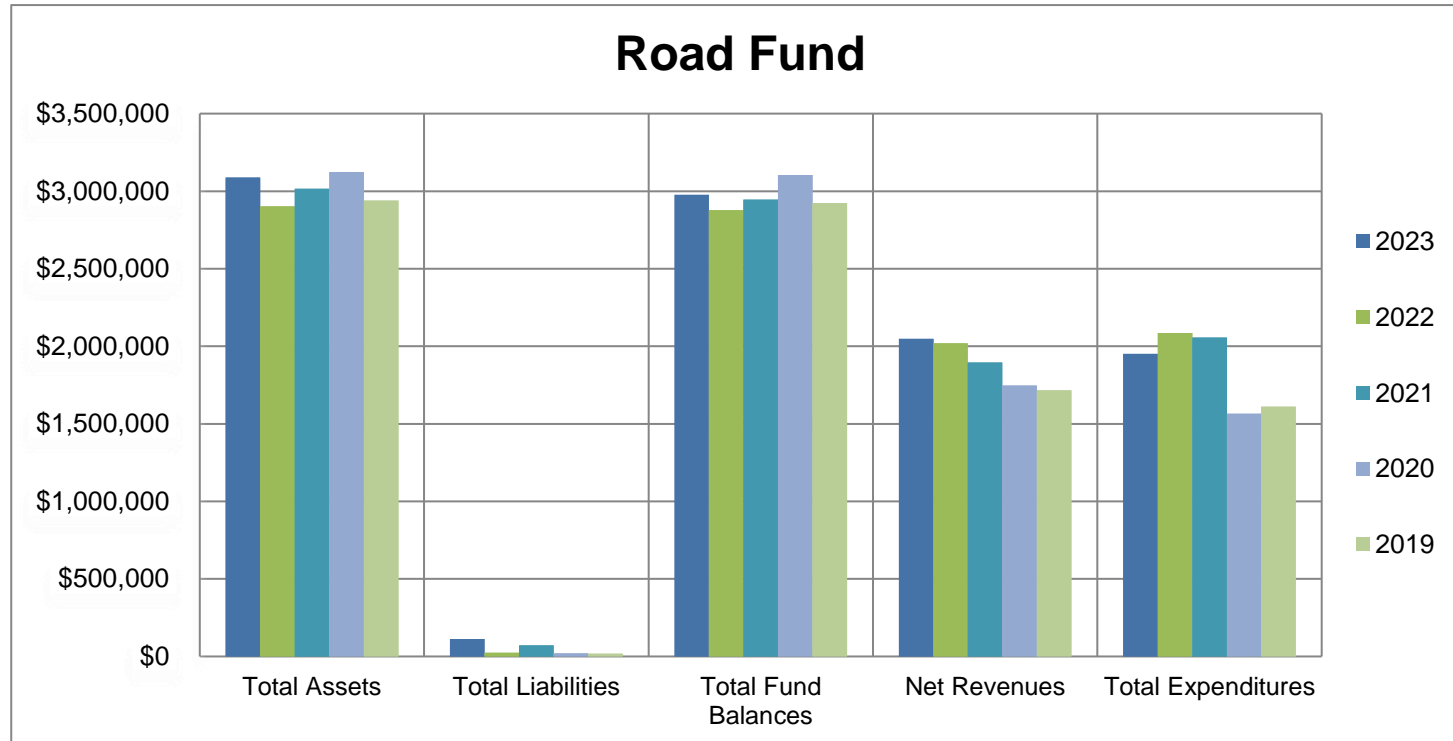
<u>General</u>	2023	2022	2021	2020	2019
Total Assets	\$ 3,231,473	\$ 3,443,882	\$ 3,158,640	\$ 2,657,471	\$ 1,966,167
Total Liabilities	223,179	168,864	27,276	21,151	16,758
Total Fund Balances	3,008,294	3,275,018	3,131,364	2,636,320	1,949,409
Net Revenues	3,488,771	3,361,541	3,054,565	3,246,005	2,645,701
Total Expenditures	3,755,495	3,301,488	2,559,521	2,559,094	2,300,279
Total Other Financing Sources/Uses		83,601			(300,000)



DESHA 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>	2023	2022	2021	2020	2019
Total Assets	\$ 3,088,585	\$ 2,902,319	\$ 3,014,822	\$ 3,122,954	\$ 2,939,755
Total Liabilities	112,656	24,051	70,418	19,051	17,484
Total Fund Balances	2,975,929	2,878,268	2,944,404	3,103,903	2,922,271
Net Revenues	2,048,264	2,019,718	1,896,146	1,746,556	1,715,928
Total Expenditures	1,950,603	2,085,854	2,055,645	1,564,924	1,610,436
Total Other Financing Sources/Uses					



DESHA 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	\$ 3,200,922	\$ 3,883,970	\$ 2,761,597	\$ 2,119,717	\$ 5,410,954
Total Liabilities	567,509	586,623	572,481	496,814	3,447,155
Total Fund Balances	2,633,413	3,297,347	2,189,116	1,622,903	1,963,799
Net Revenues	2,129,083	3,363,716	3,601,436	2,442,940	1,924,278
Total Expenditures	2,793,017	2,171,884	3,035,223	2,783,836	2,016,473
Total Other Financing Sources/Uses		(83,601)			300,000

