

OFFICE OF THE PROSECUTING ATTORNEY

Eleventh Judicial District East

Arkansas County

Financial Information Report

December 31, 2022 and 2021

LEGISLATIVE JOINT AUDITING COMMITTEE



PROSECUTING ATTORNEY, ELEVENTH JUDICIAL DISTRICT EAST
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LEGISLATIVE JOINT AUDITING COMMITTEE ARKANSAS LEGISLATIVE AUDIT

Financial Information Report

Prosecuting Attorney, Eleventh Judicial District East
Legislative Joint Auditing Committee

A priority of Arkansas Legislative Audit is to assist government officials by promoting sound financial management and accountability of government resources. The Legislative Auditor reports on the fiscal affairs of prosecuting attorneys, 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 requested certain cash basis financial information and your acknowledgement of compliance with certain state laws and accepted accounting practices for the Prosecuting Attorney, Eleventh Judicial District East as of and for the years ended December 31, 2022 and 2021, and have issued our report thereon dated May 21, 2025. The Prosecuting Attorney is responsible for maintaining the financial records and complying with state laws and accepted accounting practices.

The finding contained in this section relates to the following official who held office during 2022 and 2021:

Prosecuting Attorney: Tim Blair

Noncompliance with state law and accepted accounting practices was noted in the office and is reported below:

The Circuit Court Fine Collection account had unidentified bank balances of \$31,305 and \$29,946 for 2022 and 2021, respectively. A similar finding was noted in the previous five reports dating back to 2015.

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

ARKANSAS LEGISLATIVE AUDIT

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

Kevin William White, CPA, JD
Legislative Auditor

Little Rock, Arkansas
May 21, 2025
LOPA01322

PROSECUTING ATTORNEY, ELEVENTH JUDICIAL DISTRICT EAST
 SCHEDULE OF FINANCIAL INFORMATION
 FOR THE YEAR ENDED DECEMBER 31, 2022
 (UNAUDITED)

Schedule 1

	<u>General Fund</u>	<u>Special Revenue Funds</u>
Cash Balance, January 1, 2022	<u>\$ 43,850</u>	<u>\$ 19,084</u>
Receipts:		
Hot check fees	2,110	
Prosecutor's expense allowance	101,108	
Federal grants		378,300
Forfeitures	8,481	
Collection fees	41,835	
Unclassified	9,892	
Total Receipts	<u>163,426</u>	<u>378,300</u>
Disbursements:		
Law enforcement	107,291	298,032
Unclassified		66,900
Total Disbursements	<u>107,291</u>	<u>364,932</u>
Cash Balance, December 31, 2022	<u><u>\$ 99,985</u></u>	<u><u>\$ 32,452</u></u>

PROSECUTING ATTORNEY, ELEVENTH JUDICIAL DISTRICT EAST
 COMBINING SCHEDULE OF FINANCIAL INFORMATION - SPECIAL REVENUE FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2022
 (UNAUDITED)

Schedule 2

	<u>Victim Assistance</u>	<u>DeWitt Confiscation</u>	<u>Totals</u>
Cash Balance, January 1, 2022	\$ 17,763	\$ 1,321	\$ 19,084
Receipts:			
Federal grants	<u>378,300</u>		<u>378,300</u>
Disbursements:			
Law enforcement	298,032		298,032
Unclassified	<u>66,900</u>		<u>66,900</u>
Total Disbursements	<u>364,932</u>		<u>364,932</u>
Cash Balance, December 31, 2022	<u>\$ 31,131</u>	<u>\$ 1,321</u>	<u>\$ 32,452</u>

PROSECUTING ATTORNEY, ELEVENTH JUDICIAL DISTRICT EAST
 SCHEDULE OF FINANCIAL INFORMATION
 FOR THE YEAR ENDED DECEMBER 31, 2021
 (UNAUDITED)

Schedule 3

	General Fund	Special Revenue Funds
	<u> </u>	<u> </u>
Cash Balance, January 1, 2021	\$ 30,587	\$ 7,964
Receipts:		
Hot check fees	6,358	
Prosecutor's expense allowance	63,394	
Federal grants		263,400
Forfeitures	8,120	
Collection fees	45,034	
Total Receipts	<u>122,906</u>	<u>263,400</u>
Disbursements:		
Law enforcement	106,541	234,540
Unclassified	3,102	17,740
Total Disbursements	<u>109,643</u>	<u>252,280</u>
Cash Balance, December 31, 2021	<u>\$ 43,850</u>	<u>\$ 19,084</u>

PROSECUTING ATTORNEY, ELEVENTH JUDICIAL DISTRICT EAST
 COMBINING SCHEDULE OF FINANCIAL INFORMATION - SPECIAL REVENUE FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2021
 (UNAUDITED)

Schedule 4

	<u>Victim Assistance</u>	<u>DeWitt Confiscation</u>	<u>Totals</u>
Cash Balance, January 1, 2021	<u>\$ 6,643</u>	<u>\$ 1,321</u>	<u>\$ 7,964</u>
Receipts:			
Federal grants	<u>263,400</u>		<u>263,400</u>
Disbursements:			
Law enforcement	234,540		234,540
Unclassified	<u>17,740</u>		<u>17,740</u>
Total Disbursements	<u>252,280</u>		<u>252,280</u>
Cash Balance, December 31, 2021	<u><u>\$ 17,763</u></u>	<u><u>\$ 1,321</u></u>	<u><u>\$ 19,084</u></u>

PROSECUTING ATTORNEY, ELEVENTH JUDICIAL DISTRICT EAST
 OTHER INFORMATION
 FOR THE YEARS ENDED DECEMBER 31, 2022 AND 2021
 (UNAUDITED)

Schedule 5

1. Cash balances on the Financial Schedules include demand accounts.
2. The General Fund column on the Financial Schedules includes the following bank accounts:
 Prosecuting Attorney Expense, Hot Check Fee, and Confiscation (Drug Buy)
3. Cash balances at year-end in the custodial funds are as follows:

	December 31, 2022	December 31, 2021
Escrow	\$ 4,385	\$ 4,385
Restitution	21,396	23,147
Circuit Court Fine Collection	50,002	45,623
Hot Check Trust	8,489	10,302

These balances represent circuit court fines and hot check restitutions that have not been transferred to the appropriate entities.

4. The Prosecuting Attorney's capital assets records are summarized below:

	December 31, 2022	December 31, 2021
Equipment	\$ 29,252	\$ 23,640