

OFFICE OF THE PROSECUTING ATTORNEY

Twenty-Third Judicial District

Lonoke County

Financial and Compliance Report

December 31, 2025

LEGISLATIVE JOINT AUDITING COMMITTEE



PROSECUTING ATTORNEY, TWENTY-THIRD JUDICIAL DISTRICT
TABLE OF CONTENTS
FOR THE YEAR ENDED DECEMBER 31, 2025

Financial and Compliance Report

Schedule

Schedule of Financial Information (Unaudited)

1

Combining Schedule of Financial Information – Special Revenue Funds (Unaudited)

2

Other Information (Unaudited)

3

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LEGISLATIVE JOINT AUDITING COMMITTEE ARKANSAS LEGISLATIVE AUDIT

Financial and Compliance Report

Prosecuting Attorney, Twenty-Third Judicial District
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 performed certain limited procedures with respect to cash basis financial information and compliance with certain state laws and accepted accounting practices for the Prosecuting Attorney, Twenty-Third Judicial District as of and for the year ended December 31, 2025, and have issued our report thereon dated August 20, 2026. The Prosecuting Attorney 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 official who held office during 2025:

Prosecuting Attorney: Chuck Graham

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

Kevin William White, CPA, JD
Legislative Auditor

Little Rock, Arkansas
August 20, 2026
LOPA03325

PROSECUTING ATTORNEY, TWENTY-THIRD JUDICIAL DISTRICT
SCHEDULE OF FINANCIAL INFORMATION
FOR THE YEAR ENDED DECEMBER 31, 2025
(UNAUDITED)

Schedule 1

	General Fund	Special Revenue Funds
	<u> </u>	<u> </u>
Cash Balance, January 1, 2025	\$ 15,016	\$ 15,897
Receipts:		
Hot check fees	487	
Federal grants		107,106
Interest		38
Forfeitures		41,999
Transfers in		620
Total Receipts	<u>487</u>	<u>149,763</u>
Disbursements:		
Law enforcement		135,326
Transfers out		620
Total Disbursements		<u>135,946</u>
Cash Balance, December 31, 2025	<u>\$ 15,503</u>	<u>\$ 29,714</u>

PROSECUTING ATTORNEY, TWENTY-THIRD JUDICIAL DISTRICT
 COMBINING SCHEDULE OF FINANCIAL INFORMATION - SPECIAL REVENUE FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2025
 (UNAUDITED)

Schedule 2

	Victims of Crime Act Grant (VOCA)	Forfeitures	Federal Forfeitures	Totals
Cash Balance, January 1, 2025	\$ 1,086	\$ 13,610	\$ 1,201	\$ 15,897
Receipts:				
Federal grants	107,106			107,106
Interest		38		38
Forfeitures		41,999		41,999
Transfers in		620		620
Total Receipts	<u>107,106</u>	<u>42,657</u>		<u>149,763</u>
Disbursements:				
Law enforcement	107,106	28,220		135,326
Transfers out	<u>620</u>			<u>620</u>
Total Disbursements	<u>107,726</u>	<u>28,220</u>		<u>135,946</u>
Cash Balance, December 31, 2025	<u>\$ 466</u>	<u>\$ 28,047</u>	<u>\$ 1,201</u>	<u>\$ 29,714</u>

PROSECUTING ATTORNEY, TWENTY-THIRD JUDICIAL DISTRICT
OTHER INFORMATION
FOR THE YEAR ENDED DECEMBER 31, 2025
(UNAUDITED)

Schedule 3

1. Cash balances on the Financial Schedules include demand accounts.

2. The cash balance at year-end in the custodial fund is as follows:

	<u>December 31, 2025</u>
State Forfeitures	\$ 7,264

This balance represents forfeitures that have not been transferred to the appropriate entities.

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

	<u>December 31, 2025</u>
Equipment	<u><u>\$ 80,069</u></u>