

Desha County, Arkansas

Financial and Compliance Report

December 31, 2024

LEGISLATIVE JOINT AUDITING COMMITTEE



DESHA COUNTY, ARKANSAS
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Financial and Compliance Report

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Arkansas

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Senate Chair
Sen. Jim Dotson
Senate Vice Chair



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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, 2024, and have issued our report thereon dated May 20, 2026. 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 2024:

County Judge: Richard Tindall
Treasurer: Shirley Kozubski
Sheriff: Mitch Grant
Tax Collector: Lisa Hutchison
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", written over a light blue horizontal line.

Kevin William White, CPA, JD
Legislative Auditor

Little Rock, Arkansas
May 20, 2026
LOCO02124

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

Exhibit A

	General	Road	Other Funds in the Aggregate
ASSETS			
Cash and cash equivalents	\$ 2,632,457	\$ 2,920,400	\$ 3,071,452
Accounts receivable	245,049	27,984	53,580
Interfund receivables			464,135
TOTAL ASSETS	<u>\$ 2,877,506</u>	<u>\$ 2,948,384</u>	<u>\$ 3,589,167</u>
LIABILITIES AND FUND BALANCES			
Liabilities:			
Accounts payable	\$ 117,161	\$ 46,482	\$ 189,076
Interfund payables			464,135
Settlements pending	39,003		821,197
Total Liabilities	<u>156,164</u>	<u>46,482</u>	<u>1,474,408</u>
Fund Balances:			
Restricted		2,901,902	1,652,702
Assigned			462,057
Unassigned	2,721,342		
Total Fund Balances	<u>2,721,342</u>	<u>2,901,902</u>	<u>2,114,759</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 2,877,506</u>	<u>\$ 2,948,384</u>	<u>\$ 3,589,167</u>

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, 2024
(UNAUDITED)

Exhibit B

	General	Road	Other Funds in the Aggregate
REVENUES			
State aid	\$ 501,520	\$ 1,541,160	\$ 556,399
Federal aid	66,010	37,677	236,796
Property taxes	1,352,274	410,003	349,359
Sales taxes	515,729		1,161,869
Fines, forfeitures, and costs	287,415		15,775
Interest	109,872	110,216	72,474
Officers' fees	44,594		60,210
911 fees			449,620
Contributions			11,000
Sanitation fees			46,711
Insurance premiums collected	9,982		
Jail fees	9,863		
Treasurer's commission	140,451		19,022
Collector's commission	236,153		55,959
Taxes apportioned - Assessor's salary and expense	294,872		
Other	117,841	33,231	44,313
TOTAL REVENUES	3,686,576	2,132,287	3,079,507
Less: Treasurer's commission	64,267	34,046	29,623
NET REVENUES	3,622,309	2,098,241	3,049,884
EXPENDITURES			
Current:			
General government	1,953,630		959,529
Law enforcement	1,545,055		24,619
Highways and streets		2,172,268	
Public safety	57,555		825,187
Sanitation			1,368,248
Health	152,162		106,084
Recreation and culture			425,250
Social services	60,480		
TOTAL EXPENDITURES	3,768,882	2,172,268	3,708,917

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

Exhibit B

	General	Road	Other Funds in the Aggregate
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>\$ (146,573)</u>	<u>\$ (74,027)</u>	<u>\$ (659,033)</u>
OTHER FINANCING SOURCES (USES)			
Transfers in			140,379
Transfers out	<u>(140,379)</u>		<u></u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>(140,379)</u>		<u>140,379</u>
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	(286,952)	(74,027)	(518,654)
FUND BALANCES - JANUARY 1	<u>3,008,294</u>	<u>2,975,929</u>	<u>2,633,413</u>
FUND BALANCES - DECEMBER 31	<u><u>\$ 2,721,342</u></u>	<u><u>\$ 2,901,902</u></u>	<u><u>\$ 2,114,759</u></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, 2024
(UNAUDITED)

Exhibit C

	General			Road		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES						
State aid	\$ 403,674	\$ 501,520	\$ 97,846	\$ 1,655,486	\$ 1,541,160	\$ (114,326)
Federal aid	626,398	66,010	(560,388)	2,008	37,677	35,669
Property taxes	1,045,000	1,352,274	307,274	318,889	410,003	91,114
Sales taxes	420,038	515,729	95,691			
Fines, forfeitures, and costs	135,215	287,415	152,200			
Interest	8,753	109,872	101,119	8,260	110,216	101,956
Officers' fees	13,220	44,594	31,374			
Sanitation fees				665		(665)
Insurance premiums collected	9,844	9,982	138			
Jail fees	33,976	9,863	(24,113)			
Treasurer's commission	107,635	140,451	32,816			
Collector's commission	281,269	236,153	(45,116)			
Taxes apportioned - Assessor's salary and expense	216,715	294,872	78,157			
Other	296,553	117,841	(178,712)	63,529	33,231	(30,298)
TOTAL REVENUES	3,598,290	3,686,576	88,286	2,048,837	2,132,287	83,450
Less: Treasurer's commission		64,267	(64,267)		34,046	(34,046)
NET REVENUES	3,598,290	3,622,309	24,019	2,048,837	2,098,241	49,404
EXPENDITURES						
Current:						
General government	2,167,605	1,953,630	213,975			
Law enforcement	2,029,200	1,545,055	484,145			
Highways and streets				2,659,570	2,172,268	487,302
Public safety	58,886	57,555	1,331			
Health	152,661	152,162	499			
Social services	666,383	60,480	605,903			
TOTAL EXPENDITURES	5,074,735	3,768,882	1,305,853	2,659,570	2,172,268	487,302

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, 2024
(UNAUDITED)

Exhibit C

	General			Road		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>\$ (1,476,445)</u>	<u>\$ (146,573)</u>	<u>\$ 1,329,872</u>	<u>\$ (610,733)</u>	<u>\$ (74,027)</u>	<u>\$ 536,706</u>
OTHER FINANCING SOURCES (USES)						
Transfers out		<u>(140,379)</u>	<u>(140,379)</u>			
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	(1,476,445)	(286,952)	1,189,493	(610,733)	(74,027)	536,706
FUND BALANCES - JANUARY 1	<u>1,919,011</u>	<u>3,008,294</u>	<u>1,089,283</u>	<u>1,286,337</u>	<u>2,975,929</u>	<u>1,689,592</u>
FUND BALANCES - DECEMBER 31	<u><u>\$ 442,566</u></u>	<u><u>\$ 2,721,342</u></u>	<u><u>\$ 2,278,776</u></u>	<u><u>\$ 675,604</u></u>	<u><u>\$ 2,901,902</u></u>	<u><u>\$ 2,226,298</u></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, 2024
 (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 Library	Solid Waste
ASSETS								
Cash and cash equivalents	\$ 94,329	\$ 242,745	\$ 1,719	\$ 18,540	\$ 1,858	\$ 54,310	\$ 262,372	\$ 495,145
Accounts receivable	19,035	25	1	13	245	5,092	876	18,866
Interfund receivables								
TOTAL ASSETS	\$ 113,364	\$ 242,770	\$ 1,720	\$ 18,553	\$ 2,103	\$ 59,402	\$ 263,248	\$ 514,011
LIABILITIES AND FUND BALANCES								
Liabilities:								
Accounts payable	\$ 7	\$ 23			\$ 16	\$ 5,859		\$ 55,866
Interfund payables								
Settlements pending								
Total Liabilities	7	23			16	5,859		55,866
Fund Balances:								
Restricted	113,357	242,747	\$ 1,720	\$ 18,553	2,087	53,543	\$ 263,248	
Assigned								458,145
Total Fund Balances	113,357	242,747	1,720	18,553	2,087	53,543	263,248	458,145
TOTAL LIABILITIES AND FUND BALANCES	\$ 113,364	\$ 242,770	\$ 1,720	\$ 18,553	\$ 2,103	\$ 59,402	\$ 263,248	\$ 514,011

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

Schedule 1

	SPECIAL REVENUE FUNDS							
	Reappraisal Cost	Child Support Cost	Communication Facility and Equipment	Drug Control	Boating Safety	Emergency 911	Circuit Court Juvenile Probation Fee	Circuit Clerk Commissioner's Fee
ASSETS								
Cash and cash equivalents	\$ 7,236	\$ 351	\$ 9,161	\$ 27,333	\$ 22,347	\$ 393,093	\$ 15,214	\$ 17,276
Accounts receivable		1	27	3	5	3,609	181	2
Interfund receivables						464,135		
TOTAL ASSETS	<u>\$ 7,236</u>	<u>\$ 352</u>	<u>\$ 9,188</u>	<u>\$ 27,336</u>	<u>\$ 22,352</u>	<u>\$ 860,837</u>	<u>\$ 15,395</u>	<u>\$ 17,278</u>
LIABILITIES AND FUND BALANCES								
Liabilities:								
Accounts payable						\$ 21,221		
Interfund payables								
Settlements pending								
Total Liabilities						<u>21,221</u>		
Fund Balances:								
Restricted	\$ 3,324	\$ 352	\$ 9,188	\$ 27,336	\$ 22,352	839,616	\$ 15,395	\$ 17,278
Assigned	3,912							
Total Fund Balances	<u>7,236</u>	<u>352</u>	<u>9,188</u>	<u>27,336</u>	<u>22,352</u>	<u>839,616</u>	<u>15,395</u>	<u>17,278</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 7,236</u>	<u>\$ 352</u>	<u>\$ 9,188</u>	<u>\$ 27,336</u>	<u>\$ 22,352</u>	<u>\$ 860,837</u>	<u>\$ 15,395</u>	<u>\$ 17,278</u>

DESHA COUNTY, ARKANSAS
COMBINING BALANCE SHEET - OTHER FUNDS IN THE AGGREGATE -
REGULATORY BASIS
DECEMBER 31, 2024
(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	Hazard Mitigation Assessment	Courthouse Security Grant
ASSETS							
Cash and cash equivalents	\$ 3,628	\$ 464,135	\$ 10,269	\$ 106,121	\$ 2,933		\$ 140
Accounts receivable	2			347		\$ 5,250	
Interfund receivables							
TOTAL ASSETS	\$ 3,630	\$ 464,135	\$ 10,269	\$ 106,468	\$ 2,933	\$ 5,250	\$ 140
LIABILITIES AND FUND BALANCES							
Liabilities:							
Accounts payable				\$ 106,084			
Interfund payables		\$ 464,135					
Settlements pending							
Total Liabilities		<u>464,135</u>		<u>106,084</u>			
Fund Balances:							
Restricted	\$ 3,630		\$ 10,269	384	\$ 2,933	\$ 5,250	\$ 140
Assigned							
Total Fund Balances	<u>3,630</u>		<u>10,269</u>	<u>384</u>	<u>2,933</u>	<u>5,250</u>	<u>140</u>
TOTAL LIABILITIES AND FUND BALANCES	\$ 3,630	\$ 464,135	\$ 10,269	\$ 106,468	\$ 2,933	\$ 5,250	\$ 140

DESHA 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	Totals
ASSETS						
Cash and cash equivalents	\$ 252,583	\$ 99,495	\$ 10,326	\$ 8,099	\$ 450,694	\$ 3,071,452
Accounts receivable						53,580
Interfund receivables						464,135
TOTAL ASSETS	<u>\$ 252,583</u>	<u>\$ 99,495</u>	<u>\$ 10,326</u>	<u>\$ 8,099</u>	<u>\$ 450,694</u>	<u>\$ 3,589,167</u>
LIABILITIES AND FUND BALANCES						
Liabilities:						
Accounts payable						\$ 189,076
Interfund payables						464,135
Settlements pending	\$ 252,583	\$ 99,495	\$ 10,326	\$ 8,099	\$ 450,694	821,197
Total Liabilities	<u>252,583</u>	<u>99,495</u>	<u>10,326</u>	<u>8,099</u>	<u>450,694</u>	<u>1,474,408</u>
Fund Balances:						
Restricted						1,652,702
Assigned						462,057
Total Fund Balances						<u>2,114,759</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 252,583</u>	<u>\$ 99,495</u>	<u>\$ 10,326</u>	<u>\$ 8,099</u>	<u>\$ 450,694</u>	<u>\$ 3,589,167</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, 2024
(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 Library	Solid Waste
REVENUES								
State aid				\$ 3,181			\$ 15,543	
Federal aid							881	
Property taxes							249,089	
Sales taxes								\$ 1,161,869
Fines, forfeitures, and costs								
Interest	\$ 4,220	\$ 8,774	\$ 71	761	\$ 223	\$ 1,979	7,814	21,320
Officers' fees					2,596	55,023		
911 fees								
Contributions								
Sanitation fees								46,711
Treasurer's commission	19,022							
Collector's commission		55,959						
Other	2	5		5	4	78	344	20,071
TOTAL REVENUES	23,244	64,738	71	3,947	2,823	57,080	273,671	1,249,971
Less: Treasurer's commission	63	128	1	64	46	938	4,455	20,541
NET REVENUES	23,181	64,610	70	3,883	2,777	56,142	269,216	1,229,430
EXPENDITURES								
Current:								
General government	10,926	40,684		3,468	6,747	38,586		
Law enforcement								
Public safety								
Sanitation								1,368,248
Health								
Recreation and culture							218,000	
TOTAL EXPENDITURES	10,926	40,684		3,468	6,747	38,586	218,000	1,368,248
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	12,255	23,926	70	415	(3,970)	17,556	51,216	(138,818)
OTHER FINANCING SOURCES (USES)								
Transfers in								
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	12,255	23,926	70	415	(3,970)	17,556	51,216	(138,818)
FUND BALANCES - JANUARY 1	101,102	218,821	1,650	18,138	6,057	35,987	212,032	596,963
FUND BALANCES - DECEMBER 31	\$ 113,357	\$ 242,747	\$ 1,720	\$ 18,553	\$ 2,087	\$ 53,543	\$ 263,248	\$ 458,145

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, 2024
(UNAUDITED)

Schedule 2

	SPECIAL REVENUE FUNDS							
	Reappraisal Cost	Child Support Cost	Communication Facility and Equipment	Drug Control	Boating Safety	Emergency 911	Circuit Court Juvenile Probation Fee	Circuit Clerk Commissioner's Fee
REVENUES								
State aid	\$ 83,769				\$ 859			
Federal aid								
Property taxes								
Sales taxes								
Fines, forfeitures, and costs				\$ 15,775				
Interest		\$ 9	\$ 359	950	908	\$ 22,028	\$ 619	\$ 708
Officers' fees		324	1,491				746	30
911 fees						449,620		
Contributions								
Sanitation fees								
Treasurer's commission								
Collector's commission								
Other		553	2		9	23,098	3	1
TOTAL REVENUES	83,769	886	1,852	16,725	1,776	494,746	1,368	739
Less: Treasurer's commission		6	31	14	28	1,502	20	11
NET REVENUES	83,769	880	1,821	16,711	1,748	493,244	1,348	728
EXPENDITURES								
Current:								
General government	83,769	800						
Law enforcement			105	2,386				
Public safety						272,136		
Sanitation								
Health								
Recreation and culture								
TOTAL EXPENDITURES	83,769	800	105	2,386		272,136		
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES		80	1,716	14,325	1,748	221,108	1,348	728
OTHER FINANCING SOURCES (USES)								
Transfers in								
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES		80	1,716	14,325	1,748	221,108	1,348	728
FUND BALANCES - JANUARY 1	7,236	272	7,472	13,011	20,604	618,508	14,047	16,550
FUND BALANCES - DECEMBER 31	\$ 7,236	\$ 352	\$ 9,188	\$ 27,336	\$ 22,352	\$ 839,616	\$ 15,395	\$ 17,278

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, 2024
(UNAUDITED)

Schedule 2

	SPECIAL REVENUE FUNDS							
	Assessor's Late Assessment Fee	American Rescue Plan Act	Desha County Sheriff Contribution	Hospital Maintenance	Desha County OEM Grant	Arkansas Historic Preservation Grant	FEMA Disaster Grant	Hazard Mitigation Assessment
REVENUES								
State aid				\$ 6,220		\$ 432,336		
Federal aid		\$ 7,250		440				\$ 21,000
Property taxes	\$ 423			99,847				
Sales taxes								
Fines, forfeitures, and costs								
Interest	141			1,590				
Officers' fees								
911 fees								
Contributions			\$ 11,000					
Sanitation fees								
Treasurer's commission								
Collector's commission								
Other	1			137				
TOTAL REVENUES	565	7,250	11,000	108,234		432,336		21,000
Less: Treasurer's commission	9			1,766				
NET REVENUES	556	7,250	11,000	106,468		432,336		21,000
EXPENDITURES								
Current:								
General government		125,416				432,336		
Law enforcement		15,419	1,790					
Public safety		539,051						14,000
Sanitation								
Health				106,084				
Recreation and culture		207,250						
TOTAL EXPENDITURES		887,136	1,790	106,084		432,336		14,000
EXCESS OF REVENUES OVER (UNDER)								
EXPENDITURES	556	(879,886)	9,210	384				7,000
OTHER FINANCING SOURCES (USES)								
Transfers in							\$ 121,129	19,250
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER)								
EXPENDITURES AND OTHER USES	556	(879,886)	9,210	384			121,129	26,250
FUND BALANCES - JANUARY 1	3,074	879,886	1,059		\$ 2,933		(121,129)	(21,000)
FUND BALANCES - DECEMBER 31	\$ 3,630	\$ 0	\$ 10,269	\$ 384	\$ 2,933	\$ 0	\$ 0	\$ 5,250

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, 2024
(UNAUDITED)

Schedule 2

	SPECIAL REVENUE FUNDS		CAPITAL PROJECTS FUND	
	Automated External Defibrillator Grant Fund	Community Development Block Grant Fund	Courthouse Security Grant	Totals
REVENUES				
State aid	\$ 4,919		\$ 9,572	\$ 556,399
Federal aid		\$ 207,225		236,796
Property taxes				349,359
Sales taxes				1,161,869
Fines, forfeitures, and costs				15,775
Interest				72,474
Officers' fees				60,210
911 fees				449,620
Contributions				11,000
Sanitation fees				46,711
Treasurer's commission				19,022
Collector's commission				55,959
Other				44,313
TOTAL REVENUES	4,919	207,225	9,572	3,079,507
Less: Treasurer's commission				29,623
NET REVENUES	4,919	207,225	9,572	3,049,884
EXPENDITURES				
Current:				
General government		207,225	9,572	959,529
Law enforcement	4,919			24,619
Public safety				825,187
Sanitation				1,368,248
Health				106,084
Recreation and culture				425,250
TOTAL EXPENDITURES	4,919	207,225	9,572	3,708,917
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES				(659,033)
OTHER FINANCING SOURCES (USES)				
Transfers in				140,379
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES				(518,654)
FUND BALANCES - JANUARY 1			140	2,633,413
FUND BALANCES - DECEMBER 31	\$ 0	\$ 0	\$ 140	\$ 2,114,759

DESHA 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.

<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 the 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 to 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 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 for 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, 2024
(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	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 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 circuit clerk.
Assessor's Late Assessment Fee	Ark. Code Ann. § 26-26-201 established fund to receive \$0.50 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	Ordinance No. 2023-6, March 16, 2023, established fund to receive contributions from citizens for law enforcement purposes.
Hospital Maintenance	Ark. Cost. 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.
Arkansas Historic Preservation Grant	Ordinance No. 2020-2, January 16, 2020, established fund to account for grant received from Arkansas Historic Preservation Program.
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.

DESHA 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.

<u>Fund Name</u>	<u>Fund Description</u>
Hazard Mitigation Assessment	Ordinance No. 2022-13, August 2, 2022, established fund to account for Desha County's share of the non-Federal match of expenditures reimbursed for FEMA Hazard Mitigation Risk Assessment Grant.
Automated External Defibrillator Grant Fund	Ordinance No. 2024-14, September 19, 2024, established fund to account for grant received from the Arkansas Community Foundation.
Community Development Block Grant Fund	Ordinance No. 2024-11, August 15, 2024, established to account for grant received from the Arkansas Economic Development Commission.
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 and funds held in County Law Library Fund.

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

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

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

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

DESHA COUNTY, ARKANSAS
OTHER GENERAL INFORMATION
DECEMBER 31, 2024
(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, 2024
(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, 2024
(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, 2024, are composed of the following:

Description	General Fund	Road Fund	Other Funds in the Aggregate
Fund Balances:			
Restricted for:			
General government			\$ 439,453
Law enforcement			101,818
Highways and streets		\$ 2,901,902	
Public safety			847,799
Health			384
Recreation and culture			263,248
Total Restricted		<u>2,901,902</u>	<u>1,652,702</u>
Assigned to:			
General government			3,912
Sanitation			458,145
Total Assigned			<u>462,057</u>
Unassigned	<u>\$ 2,721,342</u>		
Totals	<u>\$ 2,721,342</u>	<u>\$ 2,901,902</u>	<u>\$ 2,114,759</u>

DESHA COUNTY, ARKANSAS
OTHER GENERAL INFORMATION
DECEMBER 31, 2024
(UNAUDITED)

3. Commitments

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

	December 31, 2024
Long-term liabilities	\$ 66,480
Lease	141,467
Subscription-Based Information Technology Arrangements	25,148
Reappraisal contract	251,307
Construction contract	324,875
Total Commitments	\$ 809,277

Long-term Liabilities

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

	December 31, 2024
Landfill closure and postclosure care costs	\$ 66,480

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

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 costs 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 \$66,480 as of December 31, 2024, and represents the cumulative amount reported to date based on 30% usage of the landfill. The County will recognize the remaining estimated cost of closure and postclosure care of \$151,698 as the remaining capacity is filled. At the present utilization rate, the landfill site life is estimated to exhaust in 298 years from the balance sheet date.

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, 2024. However, the actual costs 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.

DESHA COUNTY, ARKANSAS
OTHER GENERAL INFORMATION
DECEMBER 31, 2024
(UNAUDITED)

3. Commitments (Continued)

Lease

The County entered into a lease agreement for a 2025 Mack Garbage Truck on July 11, 2024. Terms of the lease are monthly rental payments of \$7,446 for twenty-four (24) months. At the end of the lease term, the County will return the garbage truck to the Lessor per the lease agreement.

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

<u>Year</u>	<u>December 31, 2024</u>
2025	\$ 89,347
2026	<u>52,120</u>
Total	<u>\$ 141,467</u>

Lease expense for 2024, was \$59,021.

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 \$3,989 to \$4,233.

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

<u>Year</u>	<u>December 31, 2024</u>
2025	\$ 16,683
2026	<u>8,465</u>
Total	<u>\$ 25,148</u>

Subscription expense for 2024, was \$13,957. The County prepaid \$4,989 of the 2024 obligation in 2023.

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 2024, was \$83,769.

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

<u>Year</u>	<u>December 31, 2024</u>
2025	\$ 83,769
2026	83,769
2027	<u>83,769</u>
Total	<u>\$ 251,307</u>

DESHA COUNTY, ARKANSAS
OTHER GENERAL INFORMATION
DECEMBER 31, 2024
(UNAUDITED)

3. Commitments (Continued)

Construction Contract

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

<u>Project Name</u>	<u>Completed Date</u>	<u>Contract Balance December 31, 2024</u>
Water Replacement Project	June 2025	<u>\$ 324,875</u>

4. Interfund Transfers

General Fund transferred \$121,129 to Other Funds in the Aggregate (FEMA Disaster Grant) to reimburse prior year expenditures. Additionally, General Fund transferred \$19,250 to Other Funds in the Aggregate (Hazard Mitigation Assessment) to reimburse prior year expenditures and to correct a prior year error.

5. 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 (Regional Library). The agreement states that 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 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. The County Library paid \$218,000 for Regional Library expenditures in 2024. Contact the Regional Library at Monticello to obtain financial statements.

6. 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 (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 Task Force by the County. The 2024 financial statements of the 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, 2024
(UNAUDITED)

7. 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 \$423,710.

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 \$3,029,217.

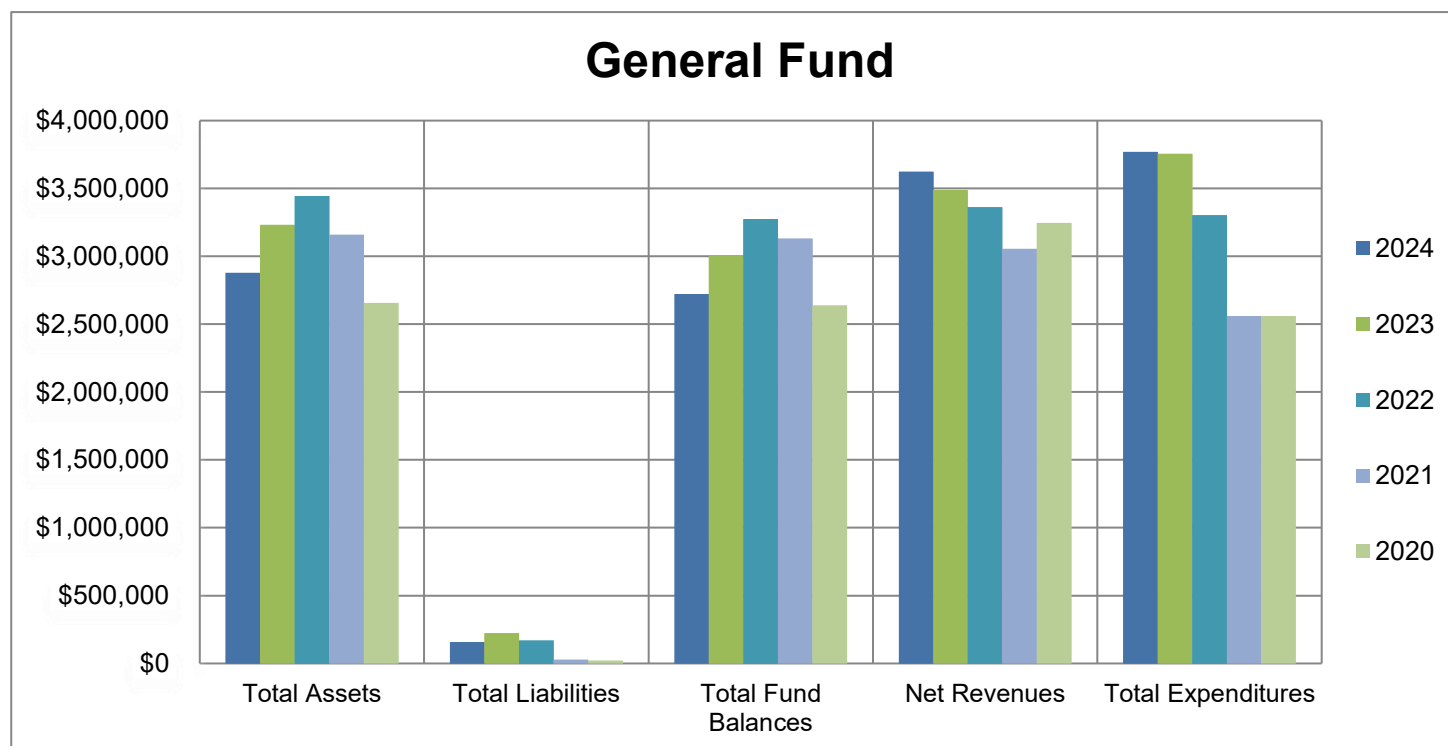
8. Capital Assets

	December 31, 2024
Land	\$ 304,116
Buildings	4,713,843
Equipment	5,138,262
Total	<u>\$ 10,156,221</u>

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

Schedule 3-1

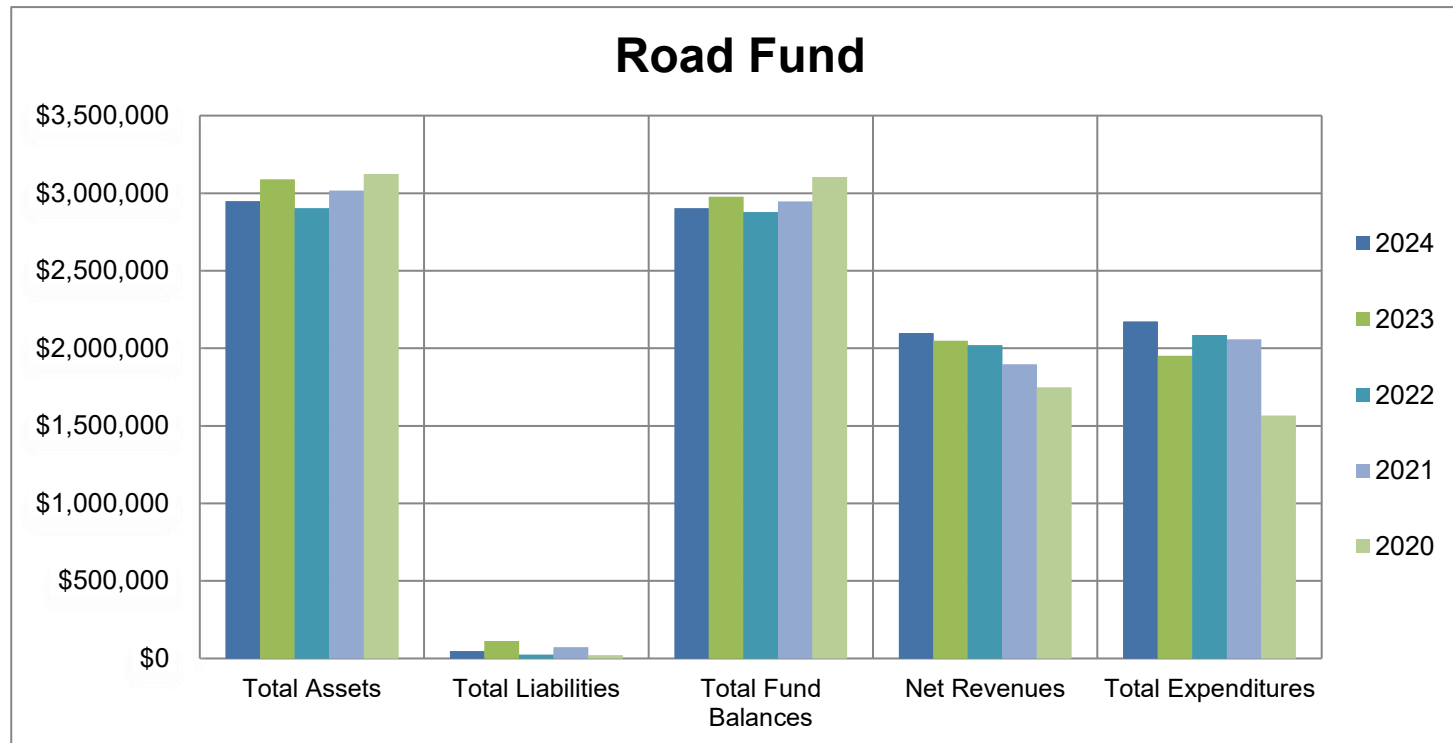
<u>General</u>	2024	2023	2022	2021	2020
Total Assets	\$ 2,877,506	\$ 3,231,473	\$ 3,443,882	\$ 3,158,640	\$ 2,657,471
Total Liabilities	156,164	223,179	168,864	27,276	21,151
Total Fund Balances	2,721,342	3,008,294	3,275,018	3,131,364	2,636,320
Net Revenues	3,622,309	3,488,771	3,361,541	3,054,565	3,246,005
Total Expenditures	3,768,882	3,755,495	3,301,488	2,559,521	2,559,094
Total Other Financing Sources/Uses	(140,379)		83,601		



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

Schedule 3-2

<u>Road</u>	2024	2023	2022	2021	2020
Total Assets	\$ 2,948,384	\$ 3,088,585	\$ 2,902,319	\$ 3,014,822	\$ 3,122,954
Total Liabilities	46,482	112,656	24,051	70,418	19,051
Total Fund Balances	2,901,902	2,975,929	2,878,268	2,944,404	3,103,903
Net Revenues	2,098,241	2,048,264	2,019,718	1,896,146	1,746,556
Total Expenditures	2,172,268	1,950,603	2,085,854	2,055,645	1,564,924
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, 2024
(UNAUDITED)

Schedule 3-3

Other Funds in the Aggregate	2024	2023	2022	2021	2020
Total Assets	\$ 3,589,167	\$ 3,200,922	\$ 3,883,970	\$ 2,761,597	\$ 2,119,717
Total Liabilities	1,474,408	567,509	586,623	572,481	496,814
Total Fund Balances	2,114,759	2,633,413	3,297,347	2,189,116	1,622,903
Net Revenues	3,049,884	2,129,083	3,363,716	3,601,436	2,442,940
Total Expenditures	3,708,917	2,793,017	2,171,884	3,035,223	3,783,836
Total Other Financing Sources/Uses	140,379		(83,601)		

