City of Des Arc, Arkansas

Financial and Compliance Report

December 31, 2024

LEGISLATIVE JOINT AUDITING COMMITTEE

CITY OF DES ARC, ARKANSAS
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FOR THE YEAR ENDED DECEMBER 31, 2024

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LEGISLATIVE JOINT AUDITING COMMITTEE
ARKANSAS LEGISLATIVE AUDIT

Financial and Compliance Report

City of Des Arc, Arkansas Officials and Council Members
Legislative Joint Auditing Committee

A priority of Arkansas Legislative Audit is to assist local government officials by promoting sound financial management and accountability of government resources. The Legislative Auditor reports on the fiscal affairs of local 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 cash basis financial information and compliance with certain state laws and accepted accounting practices for the City of Des Arc, Arkansas, as of and for the year ended December 31, 2024, and have issued our report thereon dated December 4, 2025. These procedures were not performed for the Water, Sewer, and Gas Transmission and Distribution System Funds. Management of the City is responsible for maintaining the financial records and complying with state laws and accepted accounting practices.

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

Mayor: Roger Scott
Recorder/Treasurer: Janice Huffstickler
District Court Clerk: Freida Eldridge
Police Chief: Dewayne Mayher

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

Noncompliance with state law and accepted accounting practices was noted in the office of **District Court Clerk**.

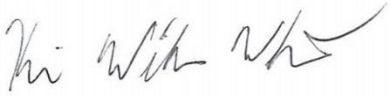
District Court Clerk

The District Court was in noncompliance with Ark. Code Ann. § 16-10-209 and other proper accounting procedures as listed below:

- Bank reconciliations were not performed for the District Court bank account.
- A balance of $37,028 in the District Court bank account was not identified with receipt numbers for cases not yet adjudicated and payments made on all unpaid individual time accounts.

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

ARKANSAS LEGISLATIVE AUDIT



Kevin William White, CPA, JD
Legislative Auditor

Little Rock, Arkansas
December 4, 2025
LOM204224

CITY OF DES ARC, ARKANSAS
SCHEDULE OF FINANCIAL INFORMATION
FOR THE YEAR ENDED DECEMBER 31, 2024
(UNAUDITED)

Schedule 1

	General Fund	Special Revenue Funds	Enterprise Fund - Ambulance	Pension Trust Fund - Firemen's Pension
Cash Balance, January 1, 2024	$ 1,578,948	$ 450,321	$ 217,811	$ 52,966
Receipts:				
State aid	90,794	156,649		
Federal aid	36,043			
Property taxes	65,160	22,790		12,146
Franchise fees	76,690			
Sales taxes	799,269	191,861	348,795	
Fines, forfeitures, and costs	93,148	1,345		
Interest	8,568	4,149	2,225	291
Local permits and fees	3,403			
Ambulance fees			198,423	
Cemetery fees		12,598		
Sanitation fees	320,762			
Other	166,616	8,245		
Transfers in		180		
Total Receipts	1,660,453	397,817	549,443	12,437
Disbursements:				
General government	303,083			
Law enforcement	631,870	53,432		
Highways and streets	76,086	299,539		
Public safety	73,938			1,104
Sanitation	319,022			
Health	32,070		453,569	
Recreation and culture	155,456			
Social services	15,987			
Cemetery		71,774		
Transfers out				180
Contributions to water, sewer, and gas	20,000			
Total Disbursements	1,627,512	424,745	453,569	1,284
Cash Balance, December 31, 2024	$ 1,611,889	$ 423,393	$ 313,685	$ 64,119

CITY OF DES ARC, ARKANSAS

Schedule 2

COMBINING SCHEDULE OF FINANCIAL INFORMATION - SPECIAL REVENUE FUNDS

FOR THE YEAR ENDED DECEMBER 31, 2024

(UNAUDITED)

	Street	Cemetery	Local Police and Fire Retirement (LOPFI)	American Rescue Plan Act	Total
Cash Balance, January 1, 2024	$ 67,098	$ 222,146	$ 6,340	$ 154,737	$ 450,321
Receipts:					
State aid	156,649				156,649
Property taxes	22,790				22,790
Sales taxes	73,152	68,709	50,000		191,861
Fines, forfeitures, and costs			1,345		1,345
Interest	196	3,335	30	588	4,149
Cemetery fees		12,598			12,598
Other	8,245				8,245
Transfers in			180		180
Total Receipts	261,032	84,642	51,555	588	397,817
Disbursements:					
Law enforcement			53,432		53,432
Highways and streets	299,539				299,539
Cemetery		71,774			71,774
Total Disbursements	299,539	71,774	53,432		424,745
Cash Balance, December 31, 2024	$ 28,591	$ 235,014	$ 4,463	$ 155,325	$ 423,393

CITY OF DES ARC, ARKANSAS
OTHER INFORMATION
FOR THE YEAR ENDED DECEMBER 31, 2024
(UNAUDITED)

Schedule 3

1. Cash balances on the Financial Schedules include demand and savings accounts and certificates of deposit.

2. The General Fund column on the Financial Schedules includes the following bank accounts:
General, County Sales Tax, Sanitation, and City Sales Tax.

3. Cash balances at year-end in the custodial funds are as follows:

	December 31, 2024
District Court	$ 151,632
Pay Fund	28,809

These balances represent fines, forfeitures, and costs and payroll taxes that have not been transferred to the appropriate entities.

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

	December 31, 2024
Land	$ 234,059
Buildings	1,630,887
Equipment	3,211,364
Total	$ 5,076,310