

Desha County Ordinance No. 2022- 24

**Be It Enacted By the Quorum Court of Desha County,  
State of Arkansas:**

**An Ordinance to Establish a County General Sub-Fund to be called the Local Assistance Tribal Consistency Fund (LATC); and to Declare an Emergency.**

**Article 1. Affirmation.** It comes before this Court that there is a need to establish a County General sub-fund on the books of the county to track Local Assistance and Tribal Consistency Fund revenues made available to "eligible revenue sharing counties" under the American Rescue Plan Act (ARPA). This Court recognizes and affirms the need for such a fund to properly account for and control all such revenues allowed and expenditures made.

**Article 2. Establishment of Fund.** There is hereby created on the books of the Desha County Treasurer and the books of the Desha County Clerk a County General sub-fund to be known as the Local Assistance Tribal Consistency Fund or more commonly referred to as the LATC Fund. The fund number is **1007** and the revenue code is **7112** as assigned by Arkansas Legislative Audit. Any transfer codes; office/department codes; and expenditure codes are to be assigned locally using the County Financial Management System per the direction of Arkansas Legislative Audit.

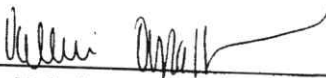
**Article 3. Operation of Fund.** The LATC Fund is subject to all the normal county budgeting, appropriation and expenditure regulations of Title 14 of Arkansas Code Annotated and the County Financial Management System. In accordance with the American Rescue Plan Act the LATC funds are available for any governmental purpose other than a lobbying activity. LATC funds can be treated like general revenue funds or PILT payments. Proper records and documentation must be maintained on the use of these funds for the annual Obligation and Expenditure Report until all funds are expended and for federal audit purposes.

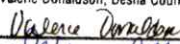
**Article 4. Emergency Clause.** It is found by this Court that the receipt of LATC funding is imminent making it necessary to establish the Local Assistance and Tribal Consistency Fund in order to properly track the revenue and appropriated expenditures. Therefore, an emergency is declared to exist and this ordinance shall be in full force and effect from the date of passage and approval.


Dated: 12-15-22



Richard Tindall  
Desha County Judge

Attest:   
Valerie Donaldson  
Desha County Clerk

Blk O+R2 12-19-22  
**FILED**  
Valerie Donaldson, Desha County Clerk  
  
By: Patricia Collins Deputy

12-19-22 Blk O+R2  
**RECORD**  
Valerie Donaldson, Desha County Clerk  
  
By: Patricia Collins Deputy