

**City of Austin, Arkansas**

**Financial and Compliance Report**

**December 31, 2024**

LEGISLATIVE JOINT AUDITING COMMITTEE

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CITY OF AUSTIN, ARKANSAS  
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FOR THE YEAR ENDED DECEMBER 31, 2024

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# Arkansas

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Senate Vice Chair



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**Rep. RJ Hawk**  
House Vice Chair

**Kevin William White, CPA, JD**  
Legislative Auditor

## LEGISLATIVE JOINT AUDITING COMMITTEE ARKANSAS LEGISLATIVE AUDIT

### Financial and Compliance Report

City of Austin, 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 Austin, Arkansas, as of and for the year ended December 31, 2024, and have issued our report thereon dated June 4, 2025. These procedures were not performed for the Water and Sewer Funds. Management of the City 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:

Mayor: Bernie Chamberlain  
Recorder/Treasurer: Tommie Hoffman  
District Court Clerk: Brenda Kleck  
Police Chief: Glen Cook (Appointed August 19, 2024)  
Charles Anderson (Retired July 16, 2024)

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.

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 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

A handwritten signature in black ink, appearing to read "Kevin White", written over a horizontal line.

Kevin William White, CPA, JD  
Legislative Auditor

Little Rock, Arkansas  
June 4, 2025  
LOM120224

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

Schedule 1

	General Fund	Special Revenue Funds
	<u>          </u>	<u>          </u>
Cash Balance, January 1, 2024	\$ 2,620,038	\$ 1,041,216
Receipts:		
State aid	51,455	357,621
Federal aid	7,400	
Property taxes	217,648	64,316
Franchise fees	121,932	
Sales taxes	995,375	165,950
Fines, forfeitures, and costs	67,493	2,760
Interest	1,386	595
Local permits and fees	2,946	
Other	30,511	
Total Receipts	<u>1,496,146</u>	<u>591,242</u>
Disbursements:		
General government	1,050,239	
Law enforcement	570,129	1,648
Highways and streets		185,191
Public safety	49,990	18,067
Recreation and culture	13,110	
Water		91,274
Total Disbursements	<u>1,683,468</u>	<u>296,180</u>
Cash Balance, December 31, 2024	<u>\$ 2,432,716</u>	<u>\$ 1,336,278</u>

CITY OF AUSTIN, ARKANSAS  
 COMBINING SCHEDULE OF FINANCIAL INFORMATION - SPECIAL REVENUE FUNDS  
 FOR THE YEAR ENDED DECEMBER 31, 2024  
 (UNAUDITED)

Schedule 2

	Street	Fire Equipment & Training Act 833	Drug Control	District Court Automation	American Rescue Plan Act	Total
Cash Balance, January 1, 2024	\$ 643,513	\$ 38,872	\$ 245	\$ 3,208	\$ 355,378	\$ 1,041,216
Receipts:						
State aid	333,471	24,150				357,621
Property taxes	64,316					64,316
Sales taxes	165,950					165,950
Fines, forfeitures, and costs				2,760		2,760
Interest	425	21		2	147	595
Total Receipts	<u>564,162</u>	<u>24,171</u>		<u>2,762</u>	<u>147</u>	<u>591,242</u>
Disbursements:						
Law enforcement				1,648		1,648
Highways and streets	185,191					185,191
Public safety		18,067				18,067
Water					91,274	91,274
Total Disbursements	<u>185,191</u>	<u>18,067</u>		<u>1,648</u>	<u>91,274</u>	<u>296,180</u>
Cash Balance, December 31, 2024	<u>\$ 1,022,484</u>	<u>\$ 44,976</u>	<u>\$ 245</u>	<u>\$ 4,322</u>	<u>\$ 264,251</u>	<u>\$ 1,336,278</u>

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

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

	December 31, 2024
District Court	\$ 23,454
Administration of Justice	954

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

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

	December 31, 2024
Land	\$ 1,060,000
Buildings	2,927,428
Equipment	2,419,542
Total	\$ 6,406,970