

City of Huntsville, Arkansas

Financial and Compliance Report

December 31, 2024

LEGISLATIVE JOINT AUDITING COMMITTEE



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

Financial and Compliance Report

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Arkansas

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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

City of Huntsville, 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 Huntsville, Arkansas, as of and for the year ended December 31, 2024, and have issued our report thereon dated October 1, 2025. These procedures were not performed for the Water and Sewer department. 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: Travis Dotson
Clerk/Treasurer: Joetta Smith
District Court Clerk: Pamela Garrett
Police Chief: Todd Thomas

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", with a stylized flourish at the end.

Kevin William White, CPA, JD
Legislative Auditor

Little Rock, Arkansas
October 1, 2025
LOM120424

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

Schedule 1

	General Fund	Special Revenue Funds	Debt Service Fund (Series 2013 Bonds)
Cash Balance, January 1, 2024	\$ 2,818,798	\$ 537,112	\$ 467,540
Receipts:			
State aid	42,815	253,411	
Federal aid		11,063	
Property taxes	150,913	70,598	
Franchise fees	379,693		
Sales taxes	1,722,994	1,456	843,819
Fines, forfeitures, and costs	111,853	61,376	
Interest	75,531	14,641	27,242
Local permits and fees	59,963		
Donation		65,000	
Hangar rent		39,913	
Fuel sales		41,685	
Other	207,476	17,750	
Transfers in	945,936	266,530	
Unclassified	310		
Total Receipts	<u>3,697,484</u>	<u>843,423</u>	<u>871,061</u>
Disbursements:			
General government	2,632,260		
Law enforcement	342,814	46,182	
Highways and streets		269,317	
Public safety	1,425	19,259	
Recreation and culture	82,241		
Airport		376,693	
Wastewater		11,068	
Debt service			427,665
Transfers out	266,530	35,000	910,936
Total Disbursements	<u>3,325,270</u>	<u>757,519</u>	<u>1,338,601</u>
Cash Balance, December 31, 2024	<u>\$ 3,191,012</u>	<u>\$ 623,016</u>	<u>\$ 0</u>

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

Schedule 2

	Street	Airport	Local Police and Fire Retirement (LOPFI)	Prisoner Care (Act 1188)	Emergency Vehicle (Act 988)	District Court Automation	Fire Equipment and Training (Act 833)	USDA Grant	Wastewater	Total
Cash Balance, January 1, 2024	\$ 215,823	\$ 88,877	\$ 120,968	\$ 70,129	\$ 5,149	\$ 35,788	\$ 278	\$ 95	\$ 5	\$ 537,112
Receipts:										
State aid	236,742						16,669			253,411
Federal aid									11,063	11,063
Property taxes	57,628		12,970							70,598
Sales taxes		1,456								1,456
Fines, forfeitures, and costs				16,140	19,121	26,115				61,376
Interest	6,982	2,089	3,047	1,086	357	897	183			14,641
Donation	65,000									65,000
Hangar rent		39,913								39,913
Fuel sales		41,685								41,685
Other	17,117	33				600				17,750
Transfers in		266,530								266,530
Total Receipts	<u>383,469</u>	<u>351,706</u>	<u>16,017</u>	<u>17,226</u>	<u>19,478</u>	<u>27,612</u>	<u>16,852</u>		<u>11,063</u>	<u>843,423</u>
Disbursements:										
Law enforcement				5,550	7,082	33,550				46,182
Highways and streets	269,222							95		269,317
Public safety			19,259							19,259
Airport		376,693								376,693
Wastewater									11,068	11,068
Transfers out				35,000						35,000
Total Disbursements	<u>269,222</u>	<u>376,693</u>	<u>19,259</u>	<u>40,550</u>	<u>7,082</u>	<u>33,550</u>		<u>95</u>	<u>11,068</u>	<u>757,519</u>
Cash Balance, December 31, 2024	<u>\$ 330,070</u>	<u>\$ 63,890</u>	<u>\$ 117,726</u>	<u>\$ 46,805</u>	<u>\$ 17,545</u>	<u>\$ 29,850</u>	<u>\$ 17,130</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 623,016</u>

CITY OF HUNTSVILLE, 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 Fund, City Parks Fund, Industrial Park Fund, Police Special Projects Fund, and General Fund Reserve

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

	December 31, 2024
District Court	\$ 107,842
Administration of Justice	43,855

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	\$ 885,312
Buildings	5,139,496
Equipment	3,788,572
Total	\$ 9,813,380