

**City of Belleville, Arkansas**

**Financial and Compliance Report**

**December 31, 2022 and 2021**

LEGISLATIVE JOINT AUDITING COMMITTEE

---



CITY OF BELLEVILLE, ARKANSAS  
TABLE OF CONTENTS  
FOR THE YEARS ENDED DECEMBER 31, 2022 AND 2021

Financial and Compliance Report

	<u>Schedule</u>
2022	
Schedule of Financial Information (Unaudited)	1
Combining Schedule of Financial Information – Special Revenue Funds (Unaudited)	2
2021	
Schedule of Financial Information (Unaudited)	3
Combining Schedule of Financial Information – Special Revenue Funds (Unaudited)	4
2022 and 2021	
Other Information (Unaudited)	5

# Arkansas

**Sen. David Wallace**  
Senate Chair  
**Sen. John Payton**  
Senate Vice Chair



**Rep. Jimmy Gazaway**  
House Chair  
**Rep. Richard Womack**  
House Vice Chair

**Roger A. Norman, JD, CPA, CFE, CFF**  
Legislative Auditor

## LEGISLATIVE JOINT AUDITING COMMITTEE ARKANSAS LEGISLATIVE AUDIT

### Financial and Compliance Report

City of Belleville, 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 Belleville, Arkansas, as of and for the years ended December 31, 2022 and 2021, and have issued our report thereon dated August 11, 2023. These procedures were not performed for the Water and Sewer Departments. 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 2022 and 2021:

Mayor: Steven Baxter  
Recorder/Treasurer: Linda Taylor

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 cursive script that reads "Roger A. Norman".

Roger A. Norman, JD, CPA, CFE, CFF  
Legislative Auditor

Little Rock, Arkansas  
August 11, 2023  
LOM201022

CITY OF BELLEVILLE, ARKANSAS  
 SCHEDULE OF FINANCIAL INFORMATION  
 FOR THE YEAR ENDED DECEMBER 31, 2022  
 (UNAUDITED)

Schedule 1

	General Fund	Special Revenue Funds
	<u>          </u>	<u>          </u>
Cash Balance, January 1, 2022	\$ 324,974	\$ 159,355
Receipts:		
State aid	4,655	38,132
Federal aid		43,301
Property taxes	12,332	2,454
Franchise fees	17,510	
Sales taxes	69,639	
Interest	305	116
Fire dues		4,604
Other	1,889	600
Total Receipts	<u>106,330</u>	<u>89,207</u>
Disbursements:		
General government	86,840	66,746
Highways and streets		60,716
Public safety	4,582	11,177
Recreation and culture	15,928	
Total Disbursements	<u>107,350</u>	<u>138,639</u>
Cash Balance, December 31, 2022	<u>\$ 323,954</u>	<u>\$ 109,923</u>

CITY OF BELLEVILLE, ARKANSAS  
 COMBINING SCHEDULE OF FINANCIAL INFORMATION - SPECIAL REVENUE FUNDS  
 FOR THE YEAR ENDED DECEMBER 31, 2022  
 (UNAUDITED)

Schedule 2

	Street	Rural Fire Department	American Rescue Plan Act	Total
Cash Balance, January 1, 2022	\$ 59,257	\$ 68,926	\$ 31,172	\$ 159,355
Receipts:				
State aid	26,937	11,195		38,132
Federal aid			43,301	43,301
Property taxes	2,454			2,454
Interest	23	46	47	116
Fire dues		4,604		4,604
Other			600	600
Total Receipts	<u>29,414</u>	<u>15,845</u>	<u>43,948</u>	<u>89,207</u>
Disbursements:				
General government			66,746	66,746
Highways and streets	60,716			60,716
Public safety		11,177		11,177
Total Disbursements	<u>60,716</u>	<u>11,177</u>	<u>66,746</u>	<u>138,639</u>
Cash Balance, December 31, 2022	<u>\$ 27,955</u>	<u>\$ 73,594</u>	<u>\$ 8,374</u>	<u>\$ 109,923</u>

CITY OF BELLEVILLE, ARKANSAS  
SCHEDULE OF FINANCIAL INFORMATION  
FOR THE YEAR ENDED DECEMBER 31, 2021  
(UNAUDITED)

Schedule 3

	General Fund	Special Revenue Funds
Cash Balance, January 1, 2021	\$ 307,655	\$ 103,249
Receipts:		
State aid	6,800	44,034
Federal aid		43,301
Property taxes	14,197	2,898
Franchise fees	16,213	
Sales taxes	73,291	
Fines, forfeitures, and costs	171	
Interest	575	86
County aid		7,915
Fire dues		2,930
Other	984	
Total Receipts	112,231	101,164
Disbursements:		
General government	80,769	12,153
Highways and streets		23,156
Public safety	4,775	9,749
Recreation and culture	9,368	
Total Disbursements	94,912	45,058
Cash Balance, December 31, 2021	\$ 324,974	\$ 159,355

CITY OF BELLEVILLE, ARKANSAS  
 COMBINING SCHEDULE OF FINANCIAL INFORMATION - SPECIAL REVENUE FUNDS  
 FOR THE YEAR ENDED DECEMBER 31, 2021  
 (UNAUDITED)

Schedule 4

	Street	Rural Fire Department	American Rescue Plan Act	Total
Cash Balance, January 1, 2021	\$ 45,725	\$ 57,524		\$ 103,249
Receipts:				
State aid	33,761	10,273		44,034
Federal aid			\$ 43,301	43,301
Property taxes	2,898			2,898
Interest	29	33	24	86
County aid		7,915		7,915
Fire dues		2,930		2,930
Total Receipts	<u>36,688</u>	<u>21,151</u>	<u>43,325</u>	<u>101,164</u>
Disbursements:				
General government			12,153	12,153
Highways and streets	23,156			23,156
Public safety		9,749		9,749
Total Disbursements	<u>23,156</u>	<u>9,749</u>	<u>12,153</u>	<u>45,058</u>
Cash Balance, December 31, 2021	<u>\$ 59,257</u>	<u>\$ 68,926</u>	<u>\$ 31,172</u>	<u>\$ 159,355</u>

CITY OF BELLEVILLE, ARKANSAS  
 OTHER INFORMATION  
 FOR THE YEARS ENDED DECEMBER 31, 2022 AND 2021  
 (UNAUDITED)

Schedule 5

1. Cash balances on the Financial Schedules include demand and savings accounts and certificates of deposit.
2. The Municipality's capital assets records are summarized below:

	December 31, 2022	December 31, 2021
Land	\$ 86,557	\$ 86,557
Buildings	147,040	134,634
Equipment	477,843	468,508
Totals	\$ 711,440	\$ 689,699

3. The City received federal funding in the following amounts related to COVID-19 relief:

	December 31, 2022	December 31, 2021
American Rescue Plan Act (ARPA)	\$ 43,301	\$ 43,301