

**City of Belleville, Arkansas**

**Financial and Compliance Report**

**December 31, 2024 and 2023**

LEGISLATIVE JOINT AUDITING COMMITTEE

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CITY OF BELLEVILLE, ARKANSAS  
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# Arkansas

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**Sen. Jim Dotson**  
Senate Vice Chair



**Rep. Robin Lundstrum**  
House Chair  
**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 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, 2024 and 2023, and have issued our report thereon dated May 13, 2025. 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 2024 and 2023:

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 dark ink, appearing to read "Kevin White", written over a horizontal line.

Kevin William White, CPA, JD  
Legislative Auditor

Little Rock, Arkansas  
May 13, 2025  
LOM201024

CITY OF BELLEVILLE, 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	\$ 332,317	\$ 153,086
Receipts:		
State aid	4,640	38,961
Property taxes	17,581	3,491
Franchise fees	20,383	
Sales taxes	81,343	
Interest	3,747	161
Fire dues		4,300
Other	2,776	1,048
Total Receipts	<u>130,470</u>	<u>47,961</u>
Disbursements:		
General government	115,613	
Highways and streets		19,984
Public safety	5,736	33,156
Recreation and culture	15,394	
Total Disbursements	<u>136,743</u>	<u>53,140</u>
Cash Balance, December 31, 2024	<u>\$ 326,044</u>	<u>\$ 147,907</u>

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

Schedule 2

	Street	Rural Fire Department	Total
Cash Balance, January 1, 2024	\$ 73,437	\$ 79,649	\$ 153,086
Receipts:			
State aid	25,656	13,305	38,961
Property taxes	3,491		3,491
Interest	84	77	161
Fire dues		4,300	4,300
Other		1,048	1,048
Total Receipts	<u>29,231</u>	<u>18,730</u>	<u>47,961</u>
Disbursements:			
Highways and streets	19,984		19,984
Public safety		33,156	33,156
Total Disbursements	<u>19,984</u>	<u>33,156</u>	<u>53,140</u>
Cash Balance, December 31, 2024	<u>\$ 82,684</u>	<u>\$ 65,223</u>	<u>\$ 147,907</u>

CITY OF BELLEVILLE, ARKANSAS  
SCHEDULE OF FINANCIAL INFORMATION  
FOR THE YEAR ENDED DECEMBER 31, 2023  
(UNAUDITED)

Schedule 3

	General Fund	Special Revenue Funds
	<u>          </u>	<u>          </u>
Cash Balance, January 1, 2023	\$ 323,954	\$ 109,923
	<u>          </u>	<u>          </u>
Receipts:		
State aid	4,744	38,632
Property taxes	20,529	4,107
Franchise fees	19,906	
Sales taxes	77,488	
Interest	324	123
Fire dues		4,840
Other	6,354	30,712
Total Receipts	<u>129,345</u>	<u>78,414</u>
	<u>          </u>	<u>          </u>
Disbursements:		
General government	112,545	8,379
Highways and streets		13,583
Public safety	5,573	13,289
Recreation and culture	2,864	
Total Disbursements	<u>120,982</u>	<u>35,251</u>
	<u>          </u>	<u>          </u>
Cash Balance, December 31, 2023	<u>\$ 332,317</u>	<u>\$ 153,086</u>

CITY OF BELLEVILLE, ARKANSAS  
 COMBINING SCHEDULE OF FINANCIAL INFORMATION - SPECIAL REVENUE FUNDS  
 FOR THE YEAR ENDED DECEMBER 31, 2023  
 (UNAUDITED)

Schedule 4

	Street	Rural Fire Department	American Rescue Plan Act	Total
Cash Balance, January 1, 2023	\$ 27,955	\$ 73,594	\$ 8,374	\$ 109,923
Receipts:				
State aid	26,319	12,313		38,632
Property taxes	4,107			4,107
Interest	43	75	5	123
Fire dues		4,840		4,840
Other	28,596	2,116		30,712
Total Receipts	<u>59,065</u>	<u>19,344</u>	<u>5</u>	<u>78,414</u>
Disbursements:				
General government			8,379	8,379
Highways and streets	13,583			13,583
Public safety		13,289		13,289
Total Disbursements	<u>13,583</u>	<u>13,289</u>	<u>8,379</u>	<u>35,251</u>
Cash Balance, December 31, 2023	<u>\$ 73,437</u>	<u>\$ 79,649</u>	<u>\$ 0</u>	<u>\$ 153,086</u>

CITY OF BELLEVILLE, ARKANSAS  
OTHER INFORMATION  
FOR THE YEARS ENDED DECEMBER 31, 2024 AND 2023  
(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, 2024	December 31, 2023
Land	\$ 92,557	\$ 92,557
Buildings	226,342	194,982
Equipment	491,290	476,778
Totals	<u>\$ 810,189</u>	<u>\$ 764,317</u>