

# **City of Blevins, Arkansas**

## **Financial and Compliance Report**

**December 31, 2021 and 2020**

LEGISLATIVE JOINT AUDITING COMMITTEE

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CITY OF BLEVINS, ARKANSAS  
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# Arkansas

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Senate Vice Chair



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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 Blevins, 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 Blevins, Arkansas, as of and for the years ended December 31, 2021 and 2020, and have issued our report thereon dated December 21, 2022. These procedures were not performed for the Water and Sewer System. Management of the City is responsible for maintaining the financial records and complying with state laws and accepted accounting practices.

The findings contained in this section relate to the following officials who held office during 2021 and 2020:

Mayor: Bobby Steed  
Recorder/Treasurer: Nancy Weinfurter - (Resigned January 5, 2021)  
Vickie Gray - (Appointed January 5, 2021)

We evaluated the City's compliance with certain state laws concerning general accounting, budgeting, purchasing, and investing and depositing of public funds.

Noncompliance with state law and accepted accounting practices was noted in the office of **Recorder/Treasurer**.

#### **Recorder/Treasurer**

Accounting procedures for municipalities are set forth in Ark. Code Ann. §§ 14-59-101 – 14-59-119. The City was not in compliance with these codes and other accounting procedures as follows:

Prenumbered receipts were not issued for funds received. Cash receipts and disbursements journals were not prepared for each fund. Bank accounts were not reconciled on a monthly basis.

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  
December 21, 2022  
LOM201321

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

Schedule 1

	General Fund	Special Revenue Funds
	<u>          </u>	<u>          </u>
Cash Balance, January 1, 2021	\$ 157,615	\$ 60,599
	<u>          </u>	<u>          </u>
Receipts:		
State aid	5,046	25,423
Federal aid		31,181
Franchise fees	5,909	
Sales taxes	99,709	
Interest	1,035	114
Unclassified	19	
Total Receipts	<u>111,718</u>	<u>56,718</u>
	<u>          </u>	<u>          </u>
Disbursements:		
General government	56,298	
Highways and streets		16,501
Sanitation	48,468	
Total Disbursements	<u>104,766</u>	<u>16,501</u>
	<u>          </u>	<u>          </u>
Cash Balance, December 31, 2021	<u>\$ 164,567</u>	<u>\$ 100,816</u>

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

Schedule 2

	Street	Cemetery	American Rescue Plan Act (ARPA)	Total
Cash Balance, January 1, 2021	\$ 60,018	\$ 581		\$ 60,599
Receipts:				
State aid	25,423			25,423
Federal aid			\$ 31,181	31,181
Interest	114			114
Total Receipts	<u>25,537</u>		<u>31,181</u>	<u>56,718</u>
Disbursements:				
Highways and streets	<u>16,501</u>			<u>16,501</u>
Cash Balance, December 31, 2021	<u>\$ 69,054</u>	<u>\$ 581</u>	<u>\$ 31,181</u>	<u>\$ 100,816</u>

CITY OF BLEVINS, ARKANSAS  
SCHEDULE OF FINANCIAL INFORMATION  
FOR THE YEAR ENDED DECEMBER 31, 2020  
(UNAUDITED)

Schedule 3

	General Fund	Special Revenue Funds
	<u>          </u>	<u>          </u>
Cash Balance, January 1, 2020	\$ 144,517	\$ 45,821
	<u>          </u>	<u>          </u>
Receipts:		
State aid	4,674	23,780
Property taxes	10,970	2,100
Franchise fees	5,426	
Sales taxes	89,548	
Interest	1,521	126
Donations		617
Other	172	
Transfers in		4,803
Total Receipts	<u>112,311</u>	<u>31,426</u>
	<u>          </u>	<u>          </u>
Disbursements:		
General government	50,857	
Highways and streets		16,612
Sanitation	43,553	
Cemetery		36
Transfers out	4,803	
Total Disbursements	<u>99,213</u>	<u>16,648</u>
	<u>          </u>	<u>          </u>
Cash Balance, December 31, 2020	<u>\$ 157,615</u>	<u>\$ 60,599</u>

CITY OF BLEVINS, ARKANSAS  
 COMBINING SCHEDULE OF FINANCIAL INFORMATION - SPECIAL REVENUE FUNDS  
 FOR THE YEAR ENDED DECEMBER 31, 2020  
 (UNAUDITED)

Schedule 4

	<u>Street</u>	<u>Cemetery</u>	<u>Total</u>
Cash Balance, January 1, 2020	<u>\$ 45,821</u>		<u>\$ 45,821</u>
Receipts:			
State aid	23,780		23,780
Property taxes	2,100		2,100
Interest	126		126
Donations		\$ 617	617
Transfers in	4,803		4,803
Total Receipts	<u>30,809</u>	<u>617</u>	<u>31,426</u>
Disbursements:			
Highways and streets	16,612		16,612
Cemetery		36	36
Total Disbursements	<u>16,612</u>	<u>36</u>	<u>16,648</u>
Cash Balance, December 31, 2020	<u>\$ 60,018</u>	<u>\$ 581</u>	<u>\$ 60,599</u>

CITY OF BLEVINS, ARKANSAS  
OTHER INFORMATION  
FOR THE YEARS ENDED DECEMBER 31, 2021 AND 2020  
(UNAUDITED)

Schedule 5

1. Cash balances on the Financial Schedules include demand accounts and certificates of deposit.

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

	December 31, 2021	December 31, 2020
Land	\$ 15,000	\$ 15,000
Buildings	15,000	15,000
Equipment	<u>28,367</u>	<u>28,600</u>
Totals	<u><u>\$ 58,367</u></u>	<u><u>\$ 58,600</u></u>

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

	December 31, 2021
American Rescue Plan Act (ARPA)	<u><u>\$ 31,181</u></u>