

**City of Blevins, Arkansas**

**Financial and Compliance Report**

**December 31, 2023 and 2022**

LEGISLATIVE JOINT AUDITING COMMITTEE

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CITY OF BLEVINS, ARKANSAS  
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# Arkansas

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House Vice Chair

**Kevin William White, CPA, JD**  
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, 2023 and 2022, and have issued our report thereon dated March 31, 2025. 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 finding contained in this section relates to the following officials who held office during 2023 and 2022:

Mayor: Bobby Steed  
Recorder/Treasurer: Vickie Gray

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.

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. A similar finding was noted in the previous report.
- Fixed asset records were established but did not include proper control totals, additions, deletions, and identification numbers when applicable.

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  
March 31, 2025  
LOM201323

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

Schedule 1

	General Fund	Special Revenue Funds
	<u>          </u>	<u>          </u>
Cash Balance, January 1, 2023	\$ 190,994	\$ 89,961
Receipts:		
State aid	4,379	24,295
Property taxes	6,043	1,169
Franchise fees	8,680	
Sales taxes	108,551	
Interest	644	669
Other	4,451	2,000
Total Receipts	<u>132,748</u>	<u>28,133</u>
Disbursements:		
General government	48,160	
Highways and streets		18,085
Sanitation	54,831	
Total Disbursements	<u>102,991</u>	<u>18,085</u>
Cash Balance, December 31, 2023	<u>\$ 220,751</u>	<u>\$ 100,009</u>

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

Schedule 2

	Street	Cemetery	American Rescue Plan Act (ARPA)	Total
Cash Balance, January 1, 2023	\$ 84,599	\$ 591	\$ 4,771	\$ 89,961
Receipts:				
State aid	24,295			24,295
Property taxes	1,169			1,169
Interest	669			669
Other	2,000			2,000
Total Receipts	<u>28,132</u>			<u>28,133</u>
Disbursements:				
Highways and streets	<u>18,085</u>			<u>18,085</u>
Cash Balance, December 31, 2023	<u><u>\$ 94,646</u></u>	<u><u>\$ 591</u></u>	<u><u>\$ 4,771</u></u>	<u><u>\$ 100,009</u></u>

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

Schedule 3

	General Fund	Special Revenue Funds
Cash Balance, January 1, 2022	\$ 164,567	\$ 100,816
Receipts:		
State aid	4,296	24,865
Federal aid		31,181
Property taxes	6,171	1,174
Franchise fees	6,590	
Sales taxes	107,878	
Interest	639	153
Other	165	1,410
Transfers in		1,579
Total Receipts	<u>125,739</u>	<u>60,362</u>
Disbursements:		
General government	43,753	7,591
Highways and streets		13,626
Sanitation	53,980	
Transfers out	1,579	
Contribution to water and sewer department		50,000
Total Disbursements	<u>99,312</u>	<u>71,217</u>
Cash Balance, December 31, 2022	<u>\$ 190,994</u>	<u>\$ 89,961</u>

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

Schedule 4

	Street	Cemetery	American Rescue Plan Act (ARPA)	Total
Cash Balance, January 1, 2022	\$ 69,054	\$ 581	\$ 31,181	\$ 100,816
Receipts:				
State aid	24,865			24,865
Federal aid			31,181	31,181
Property taxes	1,174			1,174
Interest	153			153
Other	1,400	10		1,410
Transfers in	1,579			1,579
Total Receipts	<u>29,171</u>	<u>10</u>	<u>31,181</u>	<u>60,362</u>
Disbursements:				
General government			7,591	7,591
Highways and streets	13,626			13,626
Contribution to water and sewer department			50,000	50,000
Total Disbursements	<u>13,626</u>		<u>57,591</u>	<u>71,217</u>
Cash Balance, December 31, 2022	<u>\$ 84,599</u>	<u>\$ 591</u>	<u>\$ 4,771</u>	<u>\$ 89,961</u>

CITY OF BLEVINS, ARKANSAS  
OTHER INFORMATION  
FOR THE YEARS ENDED DECEMBER 31, 2023 AND 2022  
(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, 2023	December 31, 2022
	<u>          </u>	<u>          </u>
Land	\$ 15,000	\$ 15,000
Buildings	75,000	75,000
Equipment	<u>46,925</u>	<u>46,925</u>
Totals	<u>\$ 136,925</u>	<u>\$ 136,925</u>

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

	December 31, 2022
	<u>          </u>
American Rescue Plan Act (ARPA)	<u>\$ 31,181</u>