

# **City of Campbell Station, Arkansas**

## **Financial and Compliance Report**

**December 31, 2022**

LEGISLATIVE JOINT AUDITING COMMITTEE

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CITY OF CAMPBELL STATION, ARKANSAS  
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# Arkansas

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

## LEGISLATIVE JOINT AUDITING COMMITTEE ARKANSAS LEGISLATIVE AUDIT

### Financial and Compliance Report

City of Campbell Station, 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 Campbell Station, Arkansas, as of and for the year ended December 31, 2022, and have issued our report thereon dated March 25, 2024. These procedures were not performed for the Water and Sewer Funds. 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:

Mayor: John Reed  
Recorder/Treasurer: Sarah Hodge

We evaluated the City's compliance with certain state laws concerning general 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, reading "Roger A. Norman".

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

Little Rock, Arkansas  
March 25, 2024  
LOM202322

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

Schedule 1

|                                    | General<br>Fund  | Special<br>Revenue<br>Funds |
|------------------------------------|------------------|-----------------------------|
| Cash Balance, January 1, 2022      | \$ 81,452        | \$ 36,896                   |
| Receipts:                          |                  |                             |
| State aid                          | 3,461            | 20,030                      |
| Federal aid                        |                  | 23,722                      |
| Property taxes                     | 11,399           | 2,260                       |
| Franchise fees                     | 8,082            |                             |
| Sales taxes                        | 36,689           |                             |
| Interest                           | 37               |                             |
| Sanitation fees                    | 12,769           |                             |
| Contribution from water department |                  | 25,212                      |
| Other                              | 51               |                             |
| Total Receipts                     | <u>72,488</u>    | <u>71,224</u>               |
| Disbursements:                     |                  |                             |
| General government                 | 71,856           |                             |
| Highways and streets               |                  | 15,357                      |
| Sanitation                         | 11,860           |                             |
| Contribution to water department   |                  | 23,722                      |
| Total Disbursements                | <u>83,716</u>    | <u>39,079</u>               |
| Cash Balance, December 31, 2022    | <u>\$ 70,224</u> | <u>\$ 69,041</u>            |

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

Schedule 2

|                                    | Street           | American<br>Rescue<br>Plan Act | Total            |
|------------------------------------|------------------|--------------------------------|------------------|
| Cash Balance, January 1, 2022      | \$ 36,834        | \$ 62                          | \$ 36,896        |
| Receipts:                          |                  |                                |                  |
| State aid                          | 20,030           |                                | 20,030           |
| Federal aid                        |                  | 23,722                         | 23,722           |
| Property taxes                     | 2,260            |                                | 2,260            |
| Contribution from water department | 25,212           |                                | 25,212           |
| Total Receipts                     | <u>47,502</u>    | <u>23,722</u>                  | <u>71,224</u>    |
| Disbursements:                     |                  |                                |                  |
| Highways and streets               | 15,357           |                                | 15,357           |
| Contribution to water department   |                  | 23,722                         | 23,722           |
| Total Disbursements                | <u>15,357</u>    | <u>23,722</u>                  | <u>39,079</u>    |
| Cash Balance, December 31, 2022    | <u>\$ 68,979</u> | <u>\$ 62</u>                   | <u>\$ 69,041</u> |

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

Schedule 3

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

2. The General Fund column on the Financial Schedules includes the following bank accounts:  
General and Sanitation

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

|           | December 31,<br>2022 |
|-----------|----------------------|
| Land      | \$ 2,000             |
| Buildings | 22,707               |
| Equipment | 93,674               |
| Total     | <u>\$ 118,381</u>    |

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

|                                 | December 31,<br>2022 |
|---------------------------------|----------------------|
| American Rescue Plan Act (ARPA) | <u>\$ 23,722</u>     |