

**City of Hampton, Arkansas**

**Financial and Compliance Report**

**December 31, 2024 and 2023**

LEGISLATIVE JOINT AUDITING COMMITTEE

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CITY OF HAMPTON, ARKANSAS  
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# Arkansas

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Senate Vice Chair



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**Kevin William White, CPA, JD**  
Legislative Auditor

## LEGISLATIVE JOINT AUDITING COMMITTEE ARKANSAS LEGISLATIVE AUDIT

### Financial and Compliance Report

City of Hampton, 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 Hampton, Arkansas, as of and for the years ended December 31, 2024 and 2023, and have issued our report thereon dated September 9, 2025. These procedures were not performed for the Water and Sewer Department. 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 2024 and 2023:

Mayor: Rick Shirron  
Recorder/Treasurer: Brandy Belin  
District Court Clerk - City: Laura Beth Evans  
District Court Clerk - County: Scilar Ray  
Police Chief: Tischa Johnson (appointed November 23, 2024)  
Joseph Jones (appointed June 7, 2023, resigned November 22, 2024)  
Bob Dunn (retired May 31, 2023)

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 **District Court Clerk - County**.

#### **District Court Clerk - County**

Bank reconciliations were not prepared for the District Court County and Small Claims/Civil accounts, as required by Ark. Code Ann. § 16-10-209. A similar finding was issued in the prior report.

Ending balances in two accounts were not identified with receipts issued for cases not yet adjudicated, in noncompliance with Ark. Code Ann. § 16-10-209, as shown below:

- District Court County Account: \$57,036 and \$27,776 for 2024 and 2023, respectively.
- Small Claims/Civil Account: \$523 and \$458 for 2024 and 2023, respectively.

A similar finding was issued in the prior two reports.

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 black ink, appearing to read "Kevin White", with a stylized flourish at the end.

Kevin William White, CPA, JD  
Legislative Auditor

Little Rock, Arkansas  
September 9, 2025  
LOM207724

CITY OF HAMPTON, ARKANSAS  
SCHEDULE OF FINANCIAL INFORMATION  
FOR THE YEAR ENDED DECEMBER 31, 2024  
(UNAUDITED)

Schedule 1

	General Fund	Special Revenue Funds
Cash Balance, January 1, 2024	\$ 215,967	\$ 441,816
Receipts:		
State aid	62,411	121,095
Federal aid	10,377	252,988
Property taxes	64,498	24,509
Franchise fees	99,980	
Sales taxes	521,951	
Fines, forfeitures, and costs	129,309	2,330
Interest		367
Local permits and fees	4,454	
Other	72,461	14,429
Total Receipts	<u>965,441</u>	<u>415,718</u>
Disbursements:		
General government	331,694	
Law enforcement	387,328	6,508
Highways and streets	990	91,652
Public safety	4,715	33,064
Sanitation	16,447	
Recreation and culture	6,516	5,365
Water and sewer	22,668	300,365
Total Disbursements	<u>770,358</u>	<u>436,954</u>
Cash Balance, December 31, 2024	<u>\$ 411,050</u>	<u>\$ 420,580</u>

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

Schedule 2

	Street	Local Police and Fire Retirement	Fire Department (Act 833)	Motor Vehicle Liability Insurance	Court Clerk Automation	Police Department Special Asset Forfeiture	Hampton Cemetery	American Rescue Plan Act
Cash Balance, January 1, 2024	\$ 258,198	\$ 25,278	\$ 88,469	\$ 1,834	\$ 5,439	\$ 2,436	\$ 2,690	\$ 47,372
Receipts:								
State aid	97,115		23,980					
Federal aid								
Property taxes	19,349		5,160					
Fines, forfeitures, and costs				390	1,940			
Interest		358			9			
Other			4,424					
Total Receipts	<u>116,464</u>	<u>358</u>	<u>33,564</u>	<u>390</u>	<u>1,949</u>			
Disbursements:								
Law enforcement					6,508			
Highways and streets	91,652							
Public safety			33,064					
Recreation and culture								
Water and sewer								47,372
Total Disbursements	<u>91,652</u>		<u>33,064</u>		<u>6,508</u>			<u>47,372</u>
Cash Balance, December 31, 2024	<u>\$ 283,010</u>	<u>\$ 25,636</u>	<u>\$ 88,969</u>	<u>\$ 2,224</u>	<u>\$ 880</u>	<u>\$ 2,436</u>	<u>\$ 2,690</u>	<u>\$ 0</u>

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

Schedule 2

	Hampton Ball Park	Hampton Wastewater Improvement	Total
Cash Balance, January 1, 2024	\$ 10,100		\$ 441,816
Receipts:			
State aid			121,095
Federal aid		\$ 252,988	252,988
Property taxes			24,509
Fines, forfeitures, and costs			2,330
Interest			367
Other	10,000	5	14,429
Total Receipts	<u>10,000</u>	<u>252,993</u>	<u>415,718</u>
Disbursements:			
Law enforcement			6,508
Highways and streets			91,652
Public safety			33,064
Recreation and culture	5,365		5,365
Water and sewer		252,993	300,365
Total Disbursements	<u>5,365</u>	<u>252,993</u>	<u>436,954</u>
Cash Balance, December 31, 2024	<u>\$ 14,735</u>	<u>\$ 0</u>	<u>\$ 420,580</u>

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

Schedule 3

	General Fund	Special Revenue Funds
Cash Balance, January 1, 2023	\$ 318,190	\$ 530,065
Receipts:		
State aid	32,956	113,903
Federal aid	3,409	58,658
Property taxes	59,886	22,757
Franchise fees	101,409	
Sales taxes	541,076	
Fines, forfeitures, and costs	108,407	2,205
Interest	45	329
Local permits and fees	2,029	
Other	11,871	19,570
Total Receipts	<u>861,088</u>	<u>217,422</u>
Disbursements:		
General government	420,678	
Law enforcement	370,277	4,813
Highways and streets	83,855	86,717
Public safety	5,983	15,076
Recreation and culture	25,746	4,325
Water and sewer	56,772	194,740
Total Disbursements	<u>963,311</u>	<u>305,671</u>
Cash Balance, December 31, 2023	<u>\$ 215,967</u>	<u>\$ 441,816</u>

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

Schedule 4

	Street	Local Police and Fire Retirement	Fire Department (Act 833)	Motor Vehicle Liability Insurance	Court Clerk Automation	Police Department Special Asset Forfeiture	Hampton Cemetery	American Rescue Plan Act
Cash Balance, January 1, 2023	\$ 225,434	\$ 24,958	\$ 76,796	\$ 1,189	\$ 8,683	\$ 2,436	\$ 2,690	\$ 183,454
Receipts:								
State aid	99,625		14,278					
Federal aid								
Property taxes	17,966		4,791					
Fines, forfeitures, and costs				645	1,560			
Interest		320			9			
Other	1,890		7,680					
Total Receipts	<u>119,481</u>	<u>320</u>	<u>26,749</u>	<u>645</u>	<u>1,569</u>			
Disbursements:								
Law enforcement					4,813			
Highways and streets	86,717							
Public safety			15,076					
Recreation and culture								
Water and sewer								136,082
Total Disbursements	<u>86,717</u>		<u>15,076</u>		<u>4,813</u>			<u>136,082</u>
Cash Balance, December 31, 2023	<u>\$ 258,198</u>	<u>\$ 25,278</u>	<u>\$ 88,469</u>	<u>\$ 1,834</u>	<u>\$ 5,439</u>	<u>\$ 2,436</u>	<u>\$ 2,690</u>	<u>\$ 47,372</u>



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

Schedule 4

	Hampton Ball Park	Hampton Wastewater Improvement	Total
Cash Balance, January 1, 2023	\$ 4,425		\$ 530,065
Receipts:			
State aid			113,903
Federal aid		\$ 58,658	58,658
Property taxes			22,757
Fines, forfeitures, and costs			2,205
Interest			329
Other	10,000		19,570
Total Receipts	<u>10,000</u>	<u>58,658</u>	<u>217,422</u>
Disbursements:			
Law enforcement			4,813
Highways and streets			86,717
Public safety			15,076
Recreation and culture	4,325		4,325
Water and sewer		58,658	194,740
Total Disbursements	<u>4,325</u>	<u>58,658</u>	<u>305,671</u>
Cash Balance, December 31, 2023	<u>\$ 10,100</u>	<u>\$ 0</u>	<u>\$ 441,816</u>

CITY OF HAMPTON, ARKANSAS  
OTHER INFORMATION  
FOR THE YEARS ENDED DECEMBER 31, 2024 AND 2023  
(UNAUDITED)

Schedule 5

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, Service Fee, and Sales Tax

3. Cash balances at year-end in the custodial funds are as follows:

	December 31, 2024	December 31, 2023
Police Bond and Fine	\$ 100	\$ 100
District Court	66,918	39,643
Administration of Justice	100	100

These balances represent fines, forfeitures, and costs that have not been transferred to the appropriate entities.

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

	December 31, 2024	December 31, 2023
Land	\$ 175,590	\$ 175,590
Buildings	121,668	121,668
Improvements	142,538	142,538
Equipment	748,548	685,757
Totals	<u>\$ 1,188,344</u>	<u>\$ 1,125,553</u>