

**City of Haskell, Arkansas**

**Financial and Compliance Report**

**December 31, 2023**

LEGISLATIVE JOINT AUDITING COMMITTEE

---



CITY OF HASKELL, ARKANSAS  
TABLE OF CONTENTS  
FOR THE YEAR ENDED DECEMBER 31, 2023

Financial and Compliance Report

	<u>Schedule</u>
Schedule of Financial Information (Unaudited)	1
Combining Schedule of Financial Information – Special Revenue Funds (Unaudited)	2
Other Information (Unaudited)	3

# Arkansas

**Sen. David Wallace**  
Senate Chair  
**Sen. John Payton**  
Senate Vice Chair



**Rep. Jimmy Gazaway**  
House Chair  
**Rep. Richard Womack**  
House Vice Chair

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

## LEGISLATIVE JOINT AUDITING COMMITTEE ARKANSAS LEGISLATIVE AUDIT

### Financial and Compliance Report

City of Haskell, 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 Haskell, Arkansas, as of and for the year ended December 31, 2023, and have issued our report thereon dated July 2, 2024. These procedures were not performed for the Water and Sewer Fund. 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 2023:

Mayor: Clyde Crookham, Jr.  
Recorder/Treasurer: Jennifer Hill  
District Court Clerk: Debora Duncan  
Police Chief: Richard Harkness (hired July 26, 2023)  
Brad Hicks (resigned July 25, 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.

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 black ink, appearing to read "Kevin White".

Kevin William White, CPA, JD  
Legislative Auditor

Little Rock, Arkansas  
July 2, 2024  
LOM208123

CITY OF HASKELL, 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	\$ 463,583	\$ 1,423,686
Receipts:		
State aid	160,148	366,378
Property taxes	226,210	67,866
Franchise fees	142,428	
Sales taxes		770,222
Fines, forfeitures, and costs		113,119
Interest	295	6,983
Local permits and fees	16,515	7,155
Sale of property		4,700
Rental income		750
Other	33,420	2,307
Total Receipts	<u>579,016</u>	<u>1,339,480</u>
Disbursements:		
General government	347,885	5
Law enforcement	289,597	418,126
Highways and streets		224,248
Public safety	41,191	283,960
Recreation and culture		72,113
Debt service		108,011
Total Disbursements	<u>678,673</u>	<u>1,106,463</u>
Cash Balance, December 31, 2023	<u>\$ 363,926</u>	<u>\$ 1,656,703</u>

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

Schedule 2

	Street	Fire Department	Fire Sales Tax Revenue	Parks Building	Court Automation	Police Sales Tax Revenue	American Rescue Plan Act	Drug Control	Total
Cash Balance, January 1, 2023	\$ 443,671	\$ 99,814	\$ 489,828	\$ 201,863	\$ 18,162	\$ 167,991	\$ 2,095	\$ 262	\$ 1,423,686
Receipts:									
State aid	333,715	32,663							366,378
Property taxes	67,866								67,866
Sales taxes			385,111	96,278		288,833			770,222
Fines, forfeitures, and costs					8,510	104,609			113,119
Interest	257	34	6,692						6,983
Local permits and fees		6,775				380			7,155
Sale of property		4,700							4,700
Rental income				750					750
Other		2,307							2,307
Total Receipts	<u>401,838</u>	<u>46,479</u>	<u>391,803</u>	<u>97,028</u>	<u>8,510</u>	<u>393,822</u>			<u>1,339,480</u>
Disbursements:									
General government							5		5
Law enforcement					7,074	411,052			418,126
Highways and streets	224,248								224,248
Public safety		11,452	272,508						283,960
Recreation and culture				72,113					72,113
Debt service		30,000	78,011						108,011
Total Disbursements	<u>224,248</u>	<u>41,452</u>	<u>350,519</u>	<u>72,113</u>	<u>7,074</u>	<u>411,052</u>	<u>5</u>		<u>1,106,463</u>
Cash Balance, December 31, 2023	<u>\$ 621,261</u>	<u>\$ 104,841</u>	<u>\$ 531,112</u>	<u>\$ 226,778</u>	<u>\$ 19,598</u>	<u>\$ 150,761</u>	<u>\$ 2,090</u>	<u>\$ 262</u>	<u>\$ 1,656,703</u>

CITY OF HASKELL, ARKANSAS  
 OTHER INFORMATION  
 FOR THE YEAR ENDED DECEMBER 31, 2023  
 (UNAUDITED)

Schedule 3

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

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

	December 31, 2023
Police Bond and Fine	\$ 32,979
Payroll	59,353

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

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

	December 31, 2023
Land	\$ 269,430
Buildings	1,043,071
Equipment	2,791,612
Total	\$ 4,104,113

4. The outstanding balance at year-end for long-term liabilities is as follows:

	December 31, 2023
Financed purchase	\$ 587,045