

City of Joiner, Arkansas

Financial and Compliance Report

December 31, 2023

LEGISLATIVE JOINT AUDITING COMMITTEE



CITY OF JOINER, ARKANSAS
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FOR THE YEAR ENDED DECEMBER 31, 2023

Financial and Compliance Report

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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 Joiner, 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 Joiner, Arkansas, as of and for the year ended December 31, 2023, and have issued our report thereon dated April 28, 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 2023:

Mayor: Michelle Williams
Recorder/Treasurer: Josie Vasquez

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

Recorder/Treasurer

1. The bank statements for the General, Street, and Act 833 Funds were not properly reconciled, in noncompliance with Ark. Code Ann. § 14-59-108. A similar finding was noted in the previous seven reports dating back to 2016.
2. The cash receipts and disbursements journals for General, Street, Act 833, and Public Safety Funds were not properly posted, in noncompliance with Ark. Code Ann. §§ 14-59 -110, -111. A similar finding was noted in the previous two reports dating back to 2021.
3. A separate account was maintained for the Street Fund as required by Ark. Code Ann. § 14-59-104; however, sanitation revenues and disbursements were comingled within the fund making the activity unclear as to Street funds being spent properly.

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
April 28, 2025
LOM209523

CITY OF JOINER, 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	\$ 51,900	\$ 53,052
Receipts:		
State aid	7,572	52,712
Property taxes	15,499	2,465
Franchise fees	24,584	
Sales taxes	212,964	
Interest	120	15
Local permits and fees	799	
Sale of assets	12,500	
Contributions from water and sewer		8,500
Fire call fees		18,207
Other	1,708	190
Transfers in		708
Unclassified	12,409	1,557
Total Receipts	<u>288,155</u>	<u>84,354</u>
Disbursements:		
General government	250,359	35,721
Highways and streets		30,850
Public safety		34,841
Sanitation	4,134	2,340
Debt service	14,120	22,209
Transfers out	708	
Total Disbursements	<u>269,321</u>	<u>125,961</u>
Cash Balance, December 31, 2023	<u>\$ 70,734</u>	<u>\$ 11,445</u>

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

Schedule 2

	Street	Fire Equipment and Training (Act 833)	Public Safety	American Rescue Plan Act	Total
Cash Balance, January 1, 2023	\$ 4,191	\$ 12,316	\$ 824	\$ 35,721	\$ 53,052
Receipts:					
State aid	42,010	10,702			52,712
Property taxes	2,465				2,465
Interest	8	6	1		15
Contributions from water and sewer	8,500				8,500
Fire call fees			18,207		18,207
Other		190			190
Transfers in	500	208			708
Unclassified	1,557				1,557
Total Receipts	55,040	11,106	18,208		84,354
Disbursements:					
General government				35,721	35,721
Highways and streets	30,850				30,850
Public safety		16,628	18,213		34,841
Sanitation	2,340				2,340
Debt service	22,209				22,209
Total Disbursements	55,399	16,628	18,213	35,721	125,961
Cash Balance, December 31, 2023	\$ 3,832	\$ 6,794	\$ 819	\$ 0	\$ 11,445

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

Schedule 3

1. Cash balances on the Financial Schedules include demand accounts.

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

	<u>December 31,</u> <u>2023</u>
Land	\$ 89,205
Buildings	110,671
Equipment	<u>455,917</u>
Total	<u>\$ 655,793</u>

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

	<u>December 31,</u> <u>2023</u>
Financed purchases	<u>\$ 85,840</u>