

City of Judsonia, Arkansas

Financial and Compliance Report

December 31, 2024

LEGISLATIVE JOINT AUDITING COMMITTEE



CITY OF JUDSONIA, ARKANSAS
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FOR THE YEAR ENDED DECEMBER 31, 2024

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Legislative Auditor

LEGISLATIVE JOINT AUDITING COMMITTEE ARKANSAS LEGISLATIVE AUDIT

Financial and Compliance Report

City of Judsonia, 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 Judsonia, Arkansas, as of and for the year ended December 31, 2024, and have issued our report thereon dated September 5, 2025. These procedures were not performed for the Water and Sewer Fund and the Evergreen Cemetery Fund. 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 2024:

Mayor: Stan Robinson
Recorder/Treasurer: Amber Witt
District Court Clerk: Katrika Dodson (Hired November 12, 2024)
Ashley Moudy (Resigned November 8, 2024)
Police Chief: Robert Parsons

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 **Police Chief**.

Police Chief

The City's Police Department paid \$1,238 for 14 gift boxes for employees, in apparent conflict with the public purpose doctrine and Ark. Const. art. 12, § 5, as discussed in Op. Att'y Gen. no. 1991-410.

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
September 5, 2025
LOM209624

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

Schedule 1

	General Fund	Special Revenue Funds	Capital Projects Fund	Pension Trust Fund
Cash and investment balance, January 1, 2024	\$ 2,230,294	\$ 1,190,271	\$ 113,715	\$ 158,522
Receipts:				
State aid	69,050	152,456		3,061
Federal aid	7,400			
Property taxes	32,397	10,226		
Franchise fees	66,555			
Sales taxes	620,731			
Fines, forfeitures, and costs	89,021	22,928		
Interest	20,069	2,540	913	2,420
Local permits and fees	16,145			
Employee contributions		7,610		
Contributions from county	13,527	121,578		
Sanitation fees	245,326			
Net increase/(decrease) in fair value of investments				11,451
Other	78,967	625		
Transfers in		58,222		
Total Receipts	<u>1,259,188</u>	<u>376,185</u>	<u>913</u>	<u>16,932</u>
Disbursements:				
General government	333,767	127,241		
Law enforcement	502,253	144,379		
Highways and streets		117,766		
Public safety	41,128	87,070		10,118
Sanitation	258,576			
Recreation and culture	24,111		1,756	
Debt service		49,444		
Transfers out	58,222			
Transfers to State of Arkansas Local Police and Fire Retirement System				165,336
Unclassified	8,440			
Total Disbursements	<u>1,226,497</u>	<u>525,900</u>	<u>1,756</u>	<u>175,454</u>
Cash and investment balance, December 31, 2024	<u>\$ 2,262,985</u>	<u>\$ 1,040,556</u>	<u>\$ 112,872</u>	<u>\$ 0</u>

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

Schedule 2

	Street	Criminal Activity	Criminal Justice	Local Police and Fire Retirement (LOPFI)	Court Automation	Fire Protection	Drug Control	American Rescue Plan Act (ARPA)	Total
Cash Balance, January 1, 2024	\$ 565,899	\$ 7,885	\$ 23,800	\$ 20,395	\$ 26,570	\$ 325,079	\$ 1,836	\$ 218,807	\$ 1,190,271
Receipts:									
State aid	152,456								152,456
Property taxes	10,226								10,226
Fines, forfeitures, and costs		8,400	2,500	1,099	9,765		1,164		22,928
Interest	2,365							175	2,540
Employee contributions				7,610					7,610
Contributions from county						121,578			121,578
Other	625								625
Transfers in	3,500			30,000		24,722			58,222
Total Receipts	<u>169,172</u>	<u>8,400</u>	<u>2,500</u>	<u>38,709</u>	<u>9,765</u>	<u>146,300</u>	<u>1,164</u>	<u>175</u>	<u>376,185</u>
Disbursements:									
General government								127,241	127,241
Law enforcement		5,809	500	34,849	9,817		1,663	91,741	144,379
Highways and streets	117,766								117,766
Public safety				1,602		85,468			87,070
Debt service						49,444			49,444
Total Disbursements	<u>117,766</u>	<u>5,809</u>	<u>500</u>	<u>36,451</u>	<u>9,817</u>	<u>134,912</u>	<u>1,663</u>	<u>218,982</u>	<u>525,900</u>
Cash Balance, December 31, 2024	<u>\$ 617,305</u>	<u>\$ 10,476</u>	<u>\$ 25,800</u>	<u>\$ 22,653</u>	<u>\$ 26,518</u>	<u>\$ 336,467</u>	<u>\$ 1,337</u>	<u>\$ 0</u>	<u>\$ 1,040,556</u>

CITY OF JUDSONIA, ARKANSAS
 OTHER INFORMATION
 FOR THE YEAR ENDED DECEMBER 31, 2024
 (UNAUDITED)

Schedule 3

1. Cash and investment balances on the Financial Schedules include demand and savings accounts, certificates of deposit, and mutual funds.

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

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

	December 31, 2024
District Court	\$ 34,356
Administration of Justice	41

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
Land	\$ 127,208
Buildings	1,442,394
Equipment	1,728,416
Total	\$ 3,298,018

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

	December 31, 2024
Financed purchase	\$ 94,283

6. In July 2024, the City approved Ordinance 2024-2 to transfer the administration of Judsonia's Firemen's Pension and Relief Plan to State of Arkansas Local Police and Fire Retirement System for administration. The plan's assets were liquidated and transferred in August 2024.