

**City of Norphlet, Arkansas**

**Financial and Compliance Report**

**December 31, 2024**



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

Financial and Compliance Report

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# Arkansas

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**Sen. Jim Dotson**  
Senate Vice Chair



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House Vice Chair

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

## LEGISLATIVE JOINT AUDITING COMMITTEE ARKANSAS LEGISLATIVE AUDIT

### Financial and Compliance Report

City of Norphlet, 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 Norphlet, Arkansas, as of and for the year ended December 31, 2024, and have issued our report thereon dated July 29, 2025. These procedures were not performed for the Water and Sewer Systems. 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 relates to the following officials who held office during 2024:

Mayor: Dennis Dumas (Appointed November 18, 2024)  
Jim Crotty (Deceased October 13, 2024)  
Recorder/Treasurer: Nancy Steele  
Police Chief: David Crowder

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 the **Mayor**.

#### **Mayor**

An audit or agreed-upon procedures and compilation report has not been completed for the Water and Sewer System for the year ended December 31, 2023, in noncompliance with Ark. Code Ann. § 14-234-119.

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 cursive script, appearing to read "Kevin White".

Kevin William White, CPA, JD  
Legislative Auditor

Little Rock, Arkansas  
July 29, 2025  
Lom214124

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

Schedule 1

	General Fund	Special Revenue Funds
	<u>          </u>	<u>          </u>
Cash Balance, January 1, 2024	\$ 306,062	\$ 213,037
Receipts:		
State aid	11,392	91,365
Federal aid	1,000	
Property taxes	49,020	13,879
Franchise fees	34,776	
Sales taxes	188,433	143,994
Interest	5,310	
Local permits and fees	13	
Other	8,255	
Transfers in		16,740
Total Receipts	<u>298,199</u>	<u>265,978</u>
Disbursements:		
General government	213,945	
Law enforcement	43,225	
Highways and streets		43,275
Public safety	33,128	34,883
Sanitation		62,830
Recreation and culture	13,888	
Debt service		72,020
Transfers out	12,740	4,000
Water		46,949
Total Disbursements	<u>316,926</u>	<u>263,957</u>
Cash Balance, December 31, 2024	<u>\$ 287,335</u>	<u>\$ 215,058</u>

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

Schedule 2

	<u>Street</u>	<u>Firemen's Insurance Premium (ACT 833)</u>	<u>Solid Waste Sales Tax</u>	<u>Total</u>
Cash Balance, January 1, 2024	\$ 99,923	\$ 14,622	\$ 98,492	\$ 213,037
Receipts:				
State aid	62,989	28,376		91,365
Property taxes	13,879			13,879
Sales taxes			143,994	143,994
Transfers in			16,740	16,740
Total Receipts	<u>76,868</u>	<u>28,376</u>	<u>160,734</u>	<u>265,978</u>
Disbursements:				
Highways and streets	43,275			43,275
Public safety		33,021	1,862	34,883
Sanitation			62,830	62,830
Debt service	19,909		52,111	72,020
Transfers out		4,000		4,000
Water			46,949	46,949
Total Disbursements	<u>63,184</u>	<u>37,021</u>	<u>163,752</u>	<u>263,957</u>
Cash Balance, December 31, 2024	<u>\$ 113,607</u>	<u>\$ 5,977</u>	<u>\$ 95,474</u>	<u>\$ 215,058</u>

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

1. Cash balances on the Financial Schedules include demand and savings accounts and certificates of deposit.
2. The General Fund column on the Financial Schedules includes the following bank accounts:  
 General, Parks and Playgrounds, Donation, Museum Donation, and Library Donation
3. The Municipality's capital assets records are summarized below:

	December 31, 2024
Land	\$ 43,843
Buildings	627,353
Equipment	1,104,036
Total	\$ 1,775,232

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

	December 31, 2024
Financed purchases	\$ 189,922