

**City of Ogden, Arkansas**

**Financial and Compliance Report**

**December 31, 2024 and 2023**

LEGISLATIVE JOINT AUDITING COMMITTEE

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CITY OF OGDEN, ARKANSAS  
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# Arkansas

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**Sen. Jim Dotson**  
Senate Vice Chair



**Rep. Robin Lundstrum**  
House Chair  
**Rep. RJ Hawk**  
House Vice Chair

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

## LEGISLATIVE JOINT AUDITING COMMITTEE ARKANSAS LEGISLATIVE AUDIT

### Financial and Compliance Report

City of Ogden, 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 Ogden, Arkansas, as of and for the years ended December 31, 2024 and 2023, and have issued our report thereon dated May 6, 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 commentary contained in this section relates to the following officials who held office during 2024 and 2023:

Mayor: Julie Furlow  
Recorder/Treasurer: Mary Ann Morrison

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", written over a horizontal line.

Kevin William White, CPA, JD  
Legislative Auditor

Little Rock, Arkansas  
May 6, 2025  
LOM214224

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

Schedule 1

	<u>General Fund</u>	<u>Special Revenue Funds</u>
Cash Balance, January 1, 2024	\$ 244,833	\$ 105,652
Receipts:		
State aid	1,948	28,018
Federal aid		3,000
Property taxes	2,436	1,361
Franchise fees	4,289	
Sales taxes	21,714	
Interest	9,234	448
Sanitation fees	14,245	
Donations	861	4,273
Other	75	1,048
Total Receipts	<u>54,802</u>	<u>38,148</u>
Disbursements:		
General government	25,938	
Highways and streets		7,907
Public safety		72,402
Sanitation	14,208	
Recreation and culture	5,155	
Total Disbursements	<u>45,301</u>	<u>80,309</u>
Cash Balance, December 31, 2024	<u>\$ 254,334</u>	<u>\$ 63,491</u>

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

Schedule 2

	<u>Street</u>	<u>Volunteer Fire Department</u>	<u>Total</u>
Cash Balance, January 1, 2024	\$ 32,497	\$ 73,155	\$ 105,652
Receipts:			
State aid	10,772	17,246	28,018
Federal aid		3,000	3,000
Property taxes	1,361		1,361
Interest	239	209	448
Donations		4,273	4,273
Other		1,048	1,048
Total Receipts	<u>12,372</u>	<u>25,776</u>	<u>38,148</u>
Disbursements:			
Highways and streets	7,907		7,907
Public safety		72,402	72,402
Total Disbursements	<u>7,907</u>	<u>72,402</u>	<u>80,309</u>
Cash Balance, December 31, 2024	<u>\$ 36,962</u>	<u>\$ 26,529</u>	<u>\$ 63,491</u>

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

Schedule 3

	<u>General Fund</u>	<u>Special Revenue Funds</u>
Cash Balance, January 1, 2023	\$ 230,942	\$ 96,535
Receipts:		
State aid	1,992	27,209
Property taxes	2,344	1,309
Franchise fees	2,570	
Sales taxes	21,857	
Interest	6,981	11
Sanitation fees	15,707	
Donations	270	3,790
Other	673	5
Total Receipts	<u>52,394</u>	<u>32,324</u>
Disbursements:		
General government	20,879	
Highways and streets		7,281
Public safety		7,563
Sanitation	13,551	
Recreation and culture	4,073	
Water and sewer		8,363
Total Disbursements	<u>38,503</u>	<u>23,207</u>
Cash Balance, December 31, 2023	<u>\$ 244,833</u>	<u>\$ 105,652</u>

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

Schedule 4

	Street	Volunteer Fire Department	American Rescue Plan Act	Total
Cash Balance, January 1, 2023	\$ 27,418	\$ 60,765	\$ 8,352	\$ 96,535
Receipts:				
State aid	11,051	16,158		27,209
Property taxes	1,309			1,309
Interest			11	11
Donations		3,790		3,790
Other		5		5
Total Receipts	<u>12,360</u>	<u>19,953</u>	<u>11</u>	<u>32,324</u>
Disbursements:				
Highways and streets	7,281			7,281
Public safety		7,563		7,563
Water and sewer			8,363	8,363
Total Disbursements	<u>7,281</u>	<u>7,563</u>	<u>8,363</u>	<u>23,207</u>
Cash Balance, December 31, 2023	<u>\$ 32,497</u>	<u>\$ 73,155</u>	<u>\$ 0</u>	<u>\$ 105,652</u>

CITY OF OGDEN, 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 Municipality's capital assets records are summarized below:

	December 31, 2024	December 31, 2023
	<u>          </u>	<u>          </u>
Land	\$ 40,000	\$ 40,000
Buildings	110,000	110,000
Improvements	18,802	26,977
Equipment	<u>222,268</u>	<u>197,746</u>
Totals	<u>\$ 391,070</u>	<u>\$ 374,723</u>