

**City of Pollard, Arkansas**

**Financial Information Report**

**December 31, 2023**

LEGISLATIVE JOINT AUDITING COMMITTEE

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

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# Arkansas

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



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

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

## LEGISLATIVE JOINT AUDITING COMMITTEE ARKANSAS LEGISLATIVE AUDIT

### Financial Information Report

City of Pollard, 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 requested certain cash basis financial information and your acknowledgement of compliance with certain state laws and accepted accounting practices for the City of Pollard, Arkansas, as of and for the year ended December 31, 2023, and have issued our report thereon dated January 6, 2025. This information was not requested for the Water and Sewer Funds. 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: Marty Conley  
Recorder/Treasurer: Mary Small

No issues 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", with a stylized flourish at the end.

Kevin William White, CPA, JD  
Legislative Auditor

Little Rock, Arkansas  
January 6, 2025  
LOM215623

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

Schedule 1

	<u>General Fund</u>	<u>Special Revenue Funds</u>
Cash Balance, January 1, 2023	\$ 146,078	\$ 175,489
Receipts:		
State aid	2,934	34,520
Property taxes	7,321	2,142
Franchise fees	11,306	
Sales taxes	35,121	
Interest	2,414	2,288
Rental income	50	
Donations and fundraisers		600
Other	531	
Total Receipts	<u>59,677</u>	<u>39,550</u>
Disbursements:		
General government	28,235	
Highways and streets		16,600
Public safety		6,696
Wastewater	71,182	
Contributions to water and sewer department	5,000	
Total Disbursements	<u>104,417</u>	<u>23,296</u>
Cash Balance, December 31, 2023	<u>\$ 101,338</u>	<u>\$ 191,743</u>

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

Schedule 2

	Street	Fire Equipment and Training	Volunteer Fire Department Building	American Rescue Plan Act	Total
Cash Balance, January 1, 2023	\$ 92,200	\$ 19,013	\$ 22,175	\$ 42,101	\$ 175,489
Receipts:					
State aid	16,281	18,239			34,520
Property taxes	2,142				2,142
Interest	1,564		23	701	2,288
Donations and fundraisers		600			600
Total Receipts	<u>19,987</u>	<u>18,839</u>	<u>23</u>	<u>701</u>	<u>39,550</u>
Disbursements:					
Highways and streets	16,600				16,600
Public safety		6,696			6,696
Total Disbursements	<u>16,600</u>	<u>6,696</u>			<u>23,296</u>
Cash Balance, December 31, 2023	<u>\$ 95,587</u>	<u>\$ 31,156</u>	<u>\$ 22,198</u>	<u>\$ 42,802</u>	<u>\$ 191,743</u>

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

Schedule 3

1. Cash balances on the Financial Schedules include demand and savings accounts and certificates of deposit.
2. The Municipality's fixed asset records are summarized below:

	<u>December 31, 2023</u>
Land	\$ 7,500
Buildings	300,760
Equipment	<u>62,374</u>
Total	<u>\$ 370,634</u>