

**City of Oak Grove Heights, Arkansas**

**Financial and Compliance Report**

**December 31, 2022**

LEGISLATIVE JOINT AUDITING COMMITTEE

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CITY OF OAK GROVE HEIGHTS, ARKANSAS  
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FOR THE YEAR ENDED DECEMBER 31, 2022

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# Arkansas

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**Sen. John Payton**  
Senate Vice Chair



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**Roger A. Norman, JD, CPA, CFE, CFF**  
Legislative Auditor

## LEGISLATIVE JOINT AUDITING COMMITTEE ARKANSAS LEGISLATIVE AUDIT

### Financial and Compliance Report

City of Oak Grove Heights, 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 Oak Grove Heights, Arkansas, as of and for the year ended December 31, 2022, and have issued our report thereon dated August 21, 2023. These procedures were not performed for the Sewer Fund. 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 relate to the following officials who held office during 2022:

Mayor: Rudy Garner  
Recorder/Treasurer: Susan Rollins

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.

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 that reads "Roger A. Norman".

Roger A. Norman, JD, CPA, CFE, CFF  
Legislative Auditor

Little Rock, Arkansas  
August 21, 2023  
LOM220822

CITY OF OAK GROVE HEIGHTS, ARKANSAS  
 SCHEDULE OF FINANCIAL INFORMATION  
 FOR THE YEAR ENDED DECEMBER 31, 2022  
 (UNAUDITED)

Schedule 1

	General Fund	Special Revenue Funds
	<u>          </u>	<u>          </u>
Cash Balance, January 1, 2022	\$ 84,918	\$ 347,583
Receipts:		
State aid	16,470	111,311
Federal aid		111,255
Property taxes	21,823	5,455
Franchise fees	21,002	
Sales taxes	293,535	72,424
Interest	61	348
Local permits and fees	4,135	9,355
Rental income	7,775	6,300
Insurance proceeds	29,652	
Donations and fundraisers		1,060
Other	5,031	2,975
Total Receipts	<u>399,484</u>	<u>320,483</u>
Disbursements:		
General government	163,283	
Highways and streets		123,704
Public safety		87,256
Recreation and culture	4,577	
Wastewater		4,726
Contributions to sewer department	195,666	
Total Disbursements	<u>363,526</u>	<u>215,686</u>
Cash Balance, December 31, 2022	<u>\$ 120,876</u>	<u>\$ 452,380</u>

CITY OF OAK GROVE HEIGHTS, ARKANSAS  
 COMBINING SCHEDULE OF FINANCIAL INFORMATION - SPECIAL REVENUE FUNDS  
 FOR THE YEAR ENDED DECEMBER 31, 2022  
 (UNAUDITED)

Schedule 2

	Street	Fire Department	American Rescue Plan Act	Total
Cash Balance, January 1, 2022	\$ 147,066	\$ 89,203	\$ 111,314	\$ 347,583
Receipts:				
State aid	95,316	15,995		111,311
Federal aid			111,255	111,255
Property taxes	5,455			5,455
Sales taxes	23,489	48,935		72,424
Interest	69	51	228	348
Local permits and fees		9,355		9,355
Rental income		6,300		6,300
Donations and fundraisers		1,060		1,060
Other	2,908	67		2,975
Total Receipts	<u>127,237</u>	<u>81,763</u>	<u>111,483</u>	<u>320,483</u>
Disbursements:				
Highways and streets	123,704			123,704
Public safety		44,248	43,008	87,256
Wastewater			4,726	4,726
Total Disbursements	<u>123,704</u>	<u>44,248</u>	<u>47,734</u>	<u>215,686</u>
Cash Balance, December 31, 2022	<u>\$ 150,599</u>	<u>\$ 126,718</u>	<u>\$ 175,063</u>	<u>\$ 452,380</u>

CITY OF OAK GROVE HEIGHTS, ARKANSAS  
OTHER INFORMATION  
FOR THE YEAR ENDED DECEMBER 31, 2022  
(UNAUDITED)

Schedule 3

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

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

	<u>December 31, 2022</u>
Land	\$ 55,573
Buildings	151,502
Equipment	<u>420,989</u>
Total	<u>\$ 628,064</u>

3. The City received federal funding in the following amount related to COVID-19 relief:

	<u>December 31, 2022</u>
American Rescue Plan Act (ARPA)	<u>\$ 111,255</u>