

**City of Wickes, Arkansas**

**Financial and Compliance Report**

**December 31, 2024**

LEGISLATIVE JOINT AUDITING COMMITTEE

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CITY OF WICKES, ARKANSAS  
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# Arkansas

**Sen. Jim Petty**  
Senate Chair  
**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 Wickes, 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 Wickes, Arkansas, as of and for the year ended December 31, 2024, and have issued our report thereon dated September 25, 2025. These procedures were not performed for the Wickes Municipal 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 commentary contained in this section relates to the following officials who held office during 2024:

Mayor: Melinda Kight  
Recorder/Treasurer: Tracy Morris

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 dark ink, appearing to read "Kevin White", written over a light blue horizontal line.

Kevin William White, CPA, JD  
Legislative Auditor

Little Rock, Arkansas  
September 25, 2025  
LOM222924

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

Schedule 1

	General Fund	Special Revenue Fund - Street
Cash Balance, January 1, 2023	\$ 739,434	\$ 181,982
Receipts:		
State aid	18,015	52,381
Property taxes	8,416	1
Sales taxes	373,748	
Interest	397	100
Contribution from water and sewer	58,106	
Other	12,365	136
Total Receipts	<u>471,047</u>	<u>52,618</u>
Disbursements:		
General government	254,923	
Law enforcement	46,272	
Highways and streets		16,497
Public safety	1,185	
Contribution to Wickes Rural Volunteer Fire Department	6,108	
Recreation and culture	6,554	
Water and sewer	31,979	
Total Disbursements	<u>347,021</u>	<u>16,497</u>
Cash Balance, December 31, 2023	<u>\$ 863,460</u>	<u>\$ 218,103</u>

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

Schedule 2

1. Cash balances on the Financial Schedules include demand accounts.

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

	December 31, 2024
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Land	\$ 260,808
Buildings	256,958
Equipment	<hr/> 428,040
Total	<hr/> <hr/> \$ 945,806