

**Town of Bluff City, Arkansas**

**Financial and Compliance Report**

**December 31, 2024**

LEGISLATIVE JOINT AUDITING COMMITTEE

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TOWN OF BLUFF CITY, ARKANSAS  
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FOR THE YEAR ENDED DECEMBER 31, 2024

Financial and Compliance Report

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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

Town of Bluff City, 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 Town of Bluff City, Arkansas, as of and for the year ended December 31, 2024, and have issued our report thereon dated October 29, 2025. Management of the Town 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: Pamela Purifoy  
Recorder/Treasurer: Debbie Phillips

We evaluated the Town'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 Town 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".

Kevin William White, CPA, JD  
Legislative Auditor

Little Rock, Arkansas  
October 29, 2025  
LOM302824

TOWN OF BLUFF CITY, 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	\$ 10,623	\$ 96,476
Receipts:		
State aid	1,755	20,869
Property taxes	3,278	727
Franchise fees	4,267	
Sales taxes	14,298	
Interest	13	18
Other		4,500
Total Receipts	<u>23,611</u>	<u>26,114</u>
Disbursements:		
General government	13,444	1,431
Highways and streets		28,847
Public safety		9,518
Sanitation	14,396	
Total Disbursements	<u>27,840</u>	<u>39,796</u>
Cash Balance, December 31, 2024	<u>\$ 6,394</u>	<u>\$ 82,794</u>

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

Schedule 2

	Street	Volunteer Fire Department (ACT 833)	Fire Department Fundraiser	American Rescue Plan Act	Total
Cash Balance, January 1, 2024	\$ 14,750	\$ 49,055	\$ 10,156	\$ 22,515	\$ 96,476
Receipts:					
State aid	9,703	11,166			20,869
Property taxes	727				727
Interest	8	10			18
Other		4,500			4,500
Total Receipts	<u>10,438</u>	<u>15,676</u>			<u>26,114</u>
Disbursements:					
General government				1,431	1,431
Highways and streets	10,097			18,750	28,847
Public safety		9,366	152		9,518
Total Disbursements	<u>10,097</u>	<u>9,366</u>	<u>152</u>	<u>20,181</u>	<u>39,796</u>
Cash Balance, December 31, 2024	<u>\$ 15,091</u>	<u>\$ 55,365</u>	<u>\$ 10,004</u>	<u>\$ 2,334</u>	<u>\$ 82,794</u>

TOWN OF BLUFF CITY, ARKANSAS  
OTHER INFORMATION  
FOR THE YEAR ENDED DECEMBER 31, 2024  
(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, 2024</u>
Land	\$ 4,350
Buildings	26,869
Equipment	<u>105,353</u>
Total	<u>\$ 136,571</u>