

Town of Delaplaine, Arkansas

Financial and Compliance Report

December 31, 2024

LEGISLATIVE JOINT AUDITING COMMITTEE



TOWN OF DELAPLAINE, ARKANSAS
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FOR THE YEAR ENDED DECEMBER 31, 2024

Financial and Compliance Report

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Arkansas

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Senate Chair
Sen. Jim Dotson
Senate Vice Chair



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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 Delaplaine, 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 Delaplaine, Arkansas, as of and for the year ended December 31, 2024, and have issued our report thereon dated May 29, 2025. These procedures were not performed for the Water and Sewer Funds. 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: Emily Sisco
Recorder/Treasurer: Mary King

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", written over a horizontal line.

Kevin William White, CPA, JD
Legislative Auditor

Little Rock, Arkansas
May 29, 2025
LOM304824

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

Schedule 1

	General Fund	Special Revenue Funds
Cash Balance, January 1, 2024	\$ 8,160	\$ 181,046
Receipts:		
State aid	952	5,263
Property taxes	6,051	1,137
Franchise fees	1,877	
Sales taxes	11,884	
Interest		40
Local permits and fees		1,635
Other	335	1,101
Transfers in	9,063	
Total Receipts	30,162	9,176
Disbursements:		
General government	19,915	948
Highways and streets		18,464
Public safety		6,256
Recreation and culture		24,282
Contribution to water and sewer department		746
Transfers out		9,063
Total Disbursements	19,915	59,759
Cash Balance, December 31, 2024	\$ 18,407	\$ 130,463

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

Schedule 2

	Street	Fire Equipment and Training	American Rescue Plan Act	Parks and Recreation	Total
Cash Balance, January 1, 2024	\$ 90,348	\$ 59,687	\$ 11,710	\$ 19,301	\$ 181,046
Receipts:					
State aid	5,263				5,263
Property taxes	1,137				1,137
Interest	40				40
Local permits and fees		1,635			1,635
Other		1,101			1,101
Total Receipts	<u>6,440</u>	<u>2,736</u>			<u>9,176</u>
Disbursements:					
General government			948		948
Highways and streets	18,464				18,464
Public safety		6,256			6,256
Recreation and culture			5,006	19,276	24,282
Contribution to water and sewer department			746		746
Transfers out	5,551	3,512			9,063
Total Disbursements	<u>24,015</u>	<u>9,768</u>	<u>6,700</u>	<u>19,276</u>	<u>59,759</u>
Cash Balance, December 31, 2024	<u>\$ 72,773</u>	<u>\$ 52,655</u>	<u>\$ 5,010</u>	<u>\$ 25</u>	<u>\$ 130,463</u>

TOWN OF DELAPLAINE, ARKANSAS
OTHER INFORMATION
FOR THE YEAR ENDED DECEMBER 31, 2024
(UNAUDITED)

Schedule 3

1. Cash balances on the Financial Schedules include demand accounts.
2. The Municipality's capital assets records are summarized below:

	<u>December 31,</u> <u>2024</u>
Land	\$ 3,844
Buildings	72,650
Equipment	<u>76,565</u>
Total	<u>\$ 153,059</u>