City of Huttig, Arkansas

Financial and Compliance Report

December 31, 2024

LEGISLATIVE JOINT AUDITING COMMITTEE

CITY OF HUTTIG, ARKANSAS
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FOR THE YEAR ENDED DECEMBER 31, 2024

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Legislative Auditor

LEGISLATIVE JOINT AUDITING COMMITTEE
ARKANSAS LEGISLATIVE AUDIT

Financial and Compliance Report

City of Huttig, 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 Huttig, Arkansas, as of and for the year ended December 31, 2024, and have issued our report thereon dated June 15, 2026. These procedures were not performed for the Water and Sewer Department. Management of the City is responsible for maintaining the financial records and complying with state laws and accepted accounting practices.

The findings contained in this section relate to the following officials who held office during 2024:

Mayor: Bennie Ford, Jr.
Recorder: Rebecca Matthews
Treasurer: Rebecca Matthews (Resigned June 30, 2024)
Chief Financial Officer: Amy Parker (Appointed June 2024)

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.

Noncompliance with state law and accepted accounting practices was noted in the offices of **Mayor** and **Chief Financial Officer**.

Mayor and Chief Financial Officer

The elected Recorder/Treasurer resigned her position as office manager on June 30, 2024, and was paid $2,083 for unused vacation. Leave records were not maintained so we were unable to verify the validity of the payment. Subsequently, she received a $700 bonus that was not appropriated for her elected position.

Mayor

An audit or agreed-upon procedures report has not been obtained for the City's Water and Sewer Department for 2024, as required by Ark. Code Ann. § 14-234-119.

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

Kevin William White, CPA, JD
Legislative Auditor

Little Rock, Arkansas
June 15, 2026
LOM209324

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

Schedule 1

	General Fund	Special Revenue Funds	Pension Trust Fund
Cash Balance, January 1, 2024	$ 176,182	$ 550,890	$ 9,237
Receipts:			
State aid	6,662	92,477	
Property taxes	57,374	16,572	8,834
Franchise fees	18,683		
Sales taxes	110,120	163,361	
Fines, forfeitures, and costs	129		
Interest	823	471	1
Sanitation fees	639		
Rental fees	9,950		
Reimbursement of prior year expense		27,000	
Other	2,221	310	
Total Receipts	206,601	300,191	8,835
Disbursements:			
General government	154,612	114,784	
Law enforcement	38,331		
Highways and streets	284	51,620	
Public safety	25,294	17,911	95
Sanitation	1,089	47,519	
Health	3,953	7,908	
Recreation and culture	4,453	12,006	
Contribution to water and sewer departments		26,890	
Total Disbursements	228,016	278,638	95
Cash Balance, December 31, 2024	$ 154,767	$ 572,443	$ 17,977

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

Schedule 2

	Street	Fire Equipment and Training (ACT 833)	Sales Tax	Special Police	American Rescue Plan Act	Total
Cash Balance, January 1, 2024	$ 12,881	$ 2,836	$ 434,632	$ 1,994	$ 98,547	$ 550,890
Receipts:						
State aid	36,840	54,637	1,000			92,477
Property taxes	16,572					16,572
Sales taxes			163,361			163,361
Interest	7		455		9	471
Reimbursement of prior year expense			27,000			27,000
Other	310					310
Total Receipts	53,729	54,637	191,816		9	300,191
Disbursements:						
General government			55,059		59,725	114,784
Highways and streets	51,620					51,620
Public safety		15,115	2,796			17,911
Sanitation			47,519			47,519
Health			7,908			7,908
Recreation and culture					12,006	12,006
Contribution to water and sewer departments			2,506		24,384	26,890
Total Disbursements	51,620	15,115	115,788		96,115	278,638
Cash Balance, December 31, 2024	$ 14,990	$ 42,358	$ 510,660	$ 1,994	$ 2,441	$ 572,443

CITY OF HUTTIG, 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:

	December 31, 2024
Land	$ 55,983
Buildings	193,176
Equipment	886,767
Total	$ 1,135,926