

City of Joiner, Arkansas

Financial and Compliance Report

December 31, 2024

LEGISLATIVE JOINT AUDITING COMMITTEE



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

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Arkansas

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Kevin William White, CPA, JD
Legislative Auditor

LEGISLATIVE JOINT AUDITING COMMITTEE ARKANSAS LEGISLATIVE AUDIT

Financial and Compliance Report

City of Joiner, 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 Joiner, Arkansas, as of and for the year ended December 31, 2024, and have issued our report thereon dated February 23, 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: Michelle Williams
Recorder/Treasurer: Josie Vasquez

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. Noncompliance with state law and accepted accounting practices was noted in the office of the **Recorder/Treasurer**.

Recorder/Treasurer

1. The bank statements for the General, Street, and Public Safety Funds were not properly reconciled, in noncompliance with Ark. Code Ann. § 14-59-108. A similar finding was noted in the previous eight reports dating back to 2016.
2. The General Fund cash disbursements journal was not properly posted, in noncompliance with Ark. Code Ann. § 14-59-111. A similar finding was noted in the previous three reports dating back to 2021.

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 black ink, appearing to read "Kevin White".

Kevin William White, CPA, JD
Legislative Auditor

Little Rock, Arkansas
February 23, 2026
LOM209524

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

Schedule 1

	General Fund	Special Revenue Funds
	<u> </u>	<u> </u>
Cash Balance, January 1, 2024	\$ 70,734	\$ 11,445
Receipts:		
State aid	9,383	54,651
Property taxes	11,254	3,377
Franchise fees	41,426	
Sales taxes	212,814	
Interest	89	18
Fire call fees		18,194
Insurance proceeds		2,150
Fundraisers	608	
Sanitation fees	27,138	
Other	2,736	2,026
Transfers in	100	4,000
Total Receipts	<u>305,548</u>	<u>84,416</u>
Disbursements:		
General government	288,725	
Highways and streets		27,913
Public safety	110	47,360
Sanitation	13,254	
Debt service	27,864	14,699
Transfers out	4,000	100
Total Disbursements	<u>333,953</u>	<u>90,072</u>
Cash Balance, December 31, 2024	<u>\$ 42,329</u>	<u>\$ 5,789</u>

CITY OF JOINER, 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)	Public Safety	Total
Cash Balance, January 1, 2024	\$ 3,832	\$ 6,794	\$ 819	\$ 11,445
Receipts:				
State aid	40,951	13,700		54,651
Property taxes	3,377			3,377
Interest	10	6	2	18
Fire call fees			18,194	18,194
Insurance proceeds			2,150	2,150
Other	500		1,526	2,026
Transfers in			4,000	4,000
Total Receipts	<u>44,838</u>	<u>13,706</u>	<u>25,872</u>	<u>84,416</u>
Disbursements:				
Highways and streets	27,913			27,913
Public safety		20,200	27,160	47,360
Debt service	14,699			14,699
Transfers out		100		100
Total Disbursements	<u>42,612</u>	<u>20,300</u>	<u>27,160</u>	<u>90,072</u>
Cash Balance, December 31, 2024	<u>\$ 6,058</u>	<u>\$ 200</u>	<u>\$ (469)</u>	<u>\$ 5,789</u>

CITY OF JOINER, 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, 2024</u>
Land	\$ 89,205
Buildings	110,031
Equipment	<u>430,885</u>
Total	<u>\$ 630,121</u>

3. The outstanding balance at year-end for long-term liabilities is as follows:

	<u>December 31, 2024</u>
Financed purchases	<u>\$ 136,232</u>