

**City of Plumerville, Arkansas**

**Financial and Compliance Report**

**December 31, 2024**

LEGISLATIVE JOINT AUDITING COMMITTEE

---



CITY OF PLUMERVILLE, ARKANSAS  
TABLE OF CONTENTS  
FOR THE YEAR ENDED DECEMBER 31, 2024

Financial and Compliance Report

	<u>Schedule</u>
Schedule of Financial Information (Unaudited)	1
Combining Schedule of Financial Information – Special Revenue Funds (Unaudited)	2
Other Information (Unaudited)	3

# 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 Plumerville, 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 Plumerville, Arkansas, as of and for the year ended December 31, 2024, and have issued our report thereon dated October 2, 2025. 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 commentary contained in this section relates to the following officials who held office during 2024:

Mayor: Patsy Johnson  
Recorder/Treasurer: Lee Anne Edwards  
District Court Clerk: Doris Neeley  
Police Chief: Thomas Nevels

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  
October 2, 2025  
LOM215524

CITY OF PLUMERVILLE, 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	\$ 580,257	\$ 188,456
Receipts:		
State aid	10,915	60,357
Property taxes	28,442	24,563
Franchise fees	34,653	
Sales taxes	272,062	43,559
Fines, forfeitures, and costs	49,173	1,365
Interest	11,923	1,487
Other	9,148	24,452
Transfers in		36,075
Total Receipts	<u>416,317</u>	<u>191,859</u>
Disbursements:		
General government	119,781	
Law enforcement	190,124	
Highways and streets		105,826
Public safety		45,615
Debt service		4,157
Transfers out	36,075	
Total Disbursements	<u>345,980</u>	<u>155,598</u>
Cash Balance, December 31, 2024	<u>\$ 650,594</u>	<u>\$ 224,716</u>

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

Schedule 2

	Street	Fire Department	Jail	Police Special	Total
Cash Balance, January 1, 2024	\$ 69,068	\$ 102,736	\$ 16,270	\$ 382	\$ 188,456
Receipts:					
State aid	60,357				60,357
Property taxes	17,652	6,911			24,563
Sales taxes		43,559			43,559
Fines, forfeitures, and costs			1,365		1,365
Interest	182	1,305			1,487
Other		24,452			24,452
Transfers in	36,075				36,075
Total Receipts	<u>114,266</u>	<u>76,228</u>	<u>1,365</u>		<u>191,859</u>
Disbursements:					
Highways and streets	105,826				105,826
Public safety		45,615			45,615
Debt service	4,157				4,157
Total Disbursements	<u>109,983</u>	<u>45,615</u>			<u>155,598</u>
Cash Balance, December 31, 2024	<u>\$ 73,351</u>	<u>\$ 133,348</u>	<u>\$ 17,635</u>	<u>\$ 382</u>	<u>\$ 224,716</u>

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

Schedule 3

1. Cash balances on the Financial Schedules include demand accounts and certificates of deposit.
2. The General Fund column on the Financial Schedules includes the following bank accounts:  
General, Police, and Special Fees
3. Cash balances at year-end in the custodial funds are as follows:

	December 31, 2024
	<hr/>
Police Bond and Fine	\$ 4,510
Administration of Justice	101

These balances represent fines, forfeitures, costs, and a change drawer that have not been transferred to the appropriate entities.

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

	December 31, 2024
	<hr/>
Land	\$ 82,000
Buildings	246,583
Equipment	<hr/> 672,348
Total	<hr/> <hr/> \$ 1,000,932

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

	December 31, 2024
	<hr/>
Financed purchases	<hr/> <hr/> \$ 7,908