

**Town of Beedeville, Arkansas**

**Financial and Compliance Report**

**December 31, 2024**

LEGISLATIVE JOINT AUDITING COMMITTEE

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

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# Arkansas

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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 Beedeville, 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 Beedeville, Arkansas, as of and for the year ended December 31, 2024, and have issued our report thereon dated September 30, 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: Dale Gardner  
Recorder/Treasurer: Polly Adams

We evaluated the Town'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.

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", with a stylized flourish at the end.

Kevin William White, CPA, JD  
Legislative Auditor

Little Rock, Arkansas  
September 30, 2025  
LOM301524

TOWN OF BEEDEVILLE, 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	\$ 20,479	\$ 120,961
Receipts:		
State aid	1,249	15,620
Federal aid		211,900
Property taxes	3,976	801
Franchise fees	4,773	
Sales taxes	17,452	
Local permits and fees		1,760
Sanitation fees	5,274	
Other	384	65
Total Receipts	<u>33,108</u>	<u>230,146</u>
Disbursements:		
General government	18,170	
Highways and streets		8,190
Public safety	1,800	11,077
Sanitation	7,263	
Recreation and culture		71,023
Contribution to water department		211,900
Total Disbursements	<u>27,233</u>	<u>302,190</u>
Cash Balance, December 31, 2024	<u>\$ 26,354</u>	<u>\$ 48,917</u>

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

Schedule 2

	Street	Fire Department	Park	Disaster	Total
Cash Balance, January 1, 2024	\$ 10,795	\$ 9,270	\$ 100,895	\$ 1	\$ 120,961
Receipts:					
State aid	6,907	8,713			15,620
Federal aid				211,900	211,900
Property taxes	801				801
Local permits and fees		1,760			1,760
Other		65			65
Total Receipts	<u>7,708</u>	<u>10,538</u>		<u>211,900</u>	<u>230,146</u>
Disbursements:					
Highways and streets	8,190				8,190
Public safety		11,077			11,077
Recreation and culture			71,023		71,023
Contribution to water department				211,900	211,900
Total Disbursements	<u>8,190</u>	<u>11,077</u>	<u>71,023</u>	<u>211,900</u>	<u>302,190</u>
Cash Balance, December 31, 2024	<u>\$ 10,313</u>	<u>\$ 8,731</u>	<u>\$ 29,872</u>	<u>\$ 1</u>	<u>\$ 48,917</u>

TOWN OF BEEDEVILLE, 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 General Fund column on the Financial Schedules includes the following bank accounts:  
General Fund and Community Building
3. The Municipality's capital assets records are summarized below:

	December 31, 2024
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Land	\$ 1,804
Buildings	179,807
Equipment	<hr/> 167,821
Total	<hr/> <hr/> \$ 349,432