

Town of Biggers, Arkansas

Financial and Compliance Report

December 31, 2024

LEGISLATIVE JOINT AUDITING COMMITTEE



TOWN OF BIGGERS, 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

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

The finding contained in this section relates to the following officials who held office during 2024:

Mayor: Victor Zitzelberger
Recorder/Treasurer: Kim Edington

We evaluated the Town's compliance with certain state laws concerning general accounting, budgeting, purchasing, and investing and depositing of public funds.

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

Mayor

An audit or agreed-upon procedures report and compilation has not been completed for the Water and Sewer Fund since 2016, as required by Ark. Code Ann. § 14-234-119. A similar finding was noted in the previous three reports.

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 cursive script, appearing to read "Kevin White".

Kevin William White, CPA, JD
Legislative Auditor

Little Rock, Arkansas
January 15, 2026
LOM302224

TOWN OF BIGGERS, 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	\$ 198,828	\$ 90,566
Receipts:		
State aid	4,536	25,080
Property taxes	5,988	1,742
Franchise fees	12,897	
Sales taxes	56,189	
Interest	24	206
Sanitation fees	9,848	
Other	180	1,127
Total Receipts	<u>89,662</u>	<u>28,155</u>
Disbursements:		
General government	41,171	9
Highways and streets		20,574
Public safety	130	
Sanitation	17,545	
Recreation and culture	1,000	
Water	328	24,192
Contributions to water and sewer	15,000	
Total Disbursements	<u>75,174</u>	<u>44,775</u>
Cash Balance, December 31, 2024	<u>\$ 213,316</u>	<u>\$ 73,946</u>

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

Schedule 2

	<u>Street</u>	<u>American Rescue Plan Act</u>	<u>Total</u>
Cash Balance, January 1, 2024	\$ 66,365	\$ 24,201	\$ 90,566
Receipts:			
State aid	25,080		25,080
Property taxes	1,742		1,742
Interest	206		206
Other	1,127		1,127
Total Receipts	<u>28,155</u>		<u>28,155</u>
Disbursements:			
General government		9	9
Highways and streets	20,574		20,574
Water		24,192	24,192
Total Disbursements	<u>20,574</u>	<u>24,201</u>	<u>44,775</u>
Cash Balance, December 31, 2024	<u>\$ 73,946</u>	<u>\$ 0</u>	<u>\$ 73,946</u>

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

	<u>December 31,</u> <u>2024</u>
Land	\$ 13,045
Buildings	51,952
Equipment	<u>49,649</u>
Total	<u>\$ 114,646</u>