

**City of Washington, Arkansas**

**Financial and Compliance Report**

**December 31, 2017**

LEGISLATIVE JOINT AUDITING COMMITTEE

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CITY OF WASHINGTON, ARKANSAS  
TABLE OF CONTENTS  
FOR THE YEAR ENDED DECEMBER 31, 2017

Financial and Compliance Report

Schedule

Schedule of Financial Information (Unaudited)

1

Combining Schedule of Financial Information – Special Revenue Funds (Unaudited)

2

Other Information (Unaudited)

3

# Arkansas

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**Sen. Lance Eads**  
Senate Vice Chair



**Rep. Richard Womack**  
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**Roger A. Norman, JD, CPA, CFE, CFF**  
Legislative Auditor

## LEGISLATIVE JOINT AUDITING COMMITTEE ARKANSAS LEGISLATIVE AUDIT

Financial and Compliance Report

City of Washington, 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 Washington, Arkansas, as of and for the year ended December 31, 2017, and have issued our report thereon dated October 18, 2018. These procedures were not performed for the Water 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 2017:

Mayor: Paul Henley  
Recorder/Treasurer: Catherine Rowe

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

Our procedures indicated that the above offices were in substantial compliance with Arkansas fiscal and financial laws.

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 cursive script that reads "Roger A. Norman".

Roger A. Norman, JD, CPA, CFE, CFF  
Legislative Auditor

Little Rock, Arkansas  
October 18, 2018  
LOM219117

CITY OF WASHINGTON, ARKANSAS  
 SCHEDULE OF FINANCIAL INFORMATION  
 FOR THE YEAR ENDED DECEMBER 31, 2017  
 (UNAUDITED)

Schedule 1

	<u>General Fund</u>	<u>Special Revenue Funds</u>
Cash Balance, January 1, 2017	\$ 25,115	\$ 88,757
Receipts:		
State aid	2,664	30,193
Property taxes	5,747	666
Franchise fees	1,654	
Sales taxes	23,420	21,149
Interest	102	274
Fire dues		8,295
Donations		750
Other	2,916	790
Total Receipts	<u>36,503</u>	<u>62,117</u>
Disbursements:		
General government	9,767	55
Law enforcement	2,500	1,575
Highways and streets		9,805
Public safety		14,142
Sanitation	23,420	
Contributions to water		16,121
Total Disbursements	<u>35,687</u>	<u>41,698</u>
Cash Balance, December 31, 2017	<u>\$ 25,931</u>	<u>\$ 109,176</u>

CITY OF WASHINGTON, ARKANSAS  
 COMBINING SCHEDULE OF FINANCIAL INFORMATION - SPECIAL REVENUE FUNDS  
 FOR THE YEAR ENDED DECEMBER 31, 2017  
 (UNAUDITED)

Schedule 2

	<u>Street</u>	<u>Fire Protection Act 833</u>	<u>Volunteer Fire Department</u>	<u>Capital Improvement</u>	<u>Total</u>
Cash Balance, January 1, 2017	\$ 24,964	\$ 15,048	\$ 5,337	\$ 43,408	\$ 88,757
Receipts:					
State aid	12,382	17,811			30,193
Property taxes	666				666
Sales taxes				21,149	21,149
Interest	106	8	3	157	274
Fire dues			8,295		8,295
Donations			750		750
Other		395	395		790
Total Receipts	<u>13,154</u>	<u>18,214</u>	<u>9,443</u>	<u>21,306</u>	<u>62,117</u>
Disbursements:					
General government				55	55
Law enforcement				1,575	1,575
Highways and streets	9,805				9,805
Public safety		6,901	7,241		14,142
Contributions to water				16,121	16,121
Total Disbursements	<u>9,805</u>	<u>6,901</u>	<u>7,241</u>	<u>17,751</u>	<u>41,698</u>
Cash Balance, December 31, 2017	<u>\$ 28,313</u>	<u>\$ 26,361</u>	<u>\$ 7,539</u>	<u>\$ 46,963</u>	<u>\$ 109,176</u>

CITY OF WASHINGTON, ARKANSAS  
OTHER INFORMATION  
FOR THE YEAR ENDED DECEMBER 31, 2017  
(UNAUDITED)

Schedule 3

1. Cash balances on the Financial Schedules include demand accounts and certificates of deposit.

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

	<u>December 31, 2017</u>
Land	\$ 38,000
Buildings	410,000
Equipment	<u>198,649</u>
Total	<u><u>\$ 646,649</u></u>