

City of Clarendon, Arkansas

Financial and Compliance Report

December 31, 2024

LEGISLATIVE JOINT AUDITING COMMITTEE



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

Financial and Compliance Report

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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 Clarendon, 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 Clarendon, Arkansas, as of and for the year ended December 31, 2024, and have issued our report thereon dated June 29, 2026. These procedures were not performed for the Water and Sewer System. 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: Diane Cunningham
City Clerk: Vacant (August 1, 2024 – December 31, 2024)
Tonya Malone (February 5, 2024 – July 31, 2024)
Vacant (January 1, 2024 – February 4, 2024)
Treasurer: Vacant (August 1, 2024 – December 31, 2024)
Elizabeth Davenport (Resigned July 31, 2024)
District Court Clerk: Angelina Stewart
Police Chief: Nolan Woodell

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

District Court Clerk

District Court bank balances of \$23,239 on December 31, 2024 were not identified with receipts issued for cases not yet adjudicated in noncompliance with Ark. Code Ann. § 16-10-209. A similar finding was issued in the prior year 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 black ink, appearing to read "Kevin White", with a stylized flourish at the end.

Kevin William White, CPA, JD
Legislative Auditor

Little Rock, Arkansas
June 29, 2026
LOM101924

CITY OF CLARENDON, 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	\$ 166,292	\$ 869,002
Receipts:		
State aid	22,694	152,564
Property taxes	34,289	12,078
Franchise fees	92,828	
Sales taxes	676,452	180,241
Fines, forfeitures, and costs	21,737	18,188
Interest	456	3,467
Local permits and fees	4,106	3,168
Rent	43,362	
Sanitation fees	91,146	
Airport sales and rent		12,600
Contribution from water department	2,733	
Other	21,984	2,286
Transfers in	4,276	77,581
Unclassified	26,088	1,638
Total Receipts	<u>1,042,151</u>	<u>463,811</u>
Disbursements:		
General government	416,150	
Law enforcement	214,453	28,651
Highways and streets	35,443	158,173
Public safety	39,195	201,158
Sanitation	126,179	
Recreation and culture	35,074	92,711
Airport		64,864
Debt service	18,852	
Transfers out	19,270	62,587
Total Disbursements	<u>904,616</u>	<u>608,144</u>
Cash Balance, December 31, 2024	<u>\$ 303,827</u>	<u>\$ 724,669</u>

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

Schedule 2

	Street	Airport	Criminal Justice	Local Police and Fire Retirement (LOPFI)	Fire Equipment and Training (Act 833)	Ambulance Sales Tax	Visions for Clarendon	Federal Aviation Administration (FAA) Grant
Cash Balance, January 1, 2024	\$ 163,485	\$ 23,517	\$ 111,421	\$ 735	\$ 153,704	\$ 236,155	\$ 5,583	\$ 58,311
Receipts:								
State aid	127,884				24,680			
Property taxes	6,236			4,569				
Sales taxes	42,828				13,765	123,648		
Fines, forfeitures, and costs			9,385	4,117				
Interest	2,001	94	212		477	667	16	
Local permits and fees						3,168		
Airport sales and rent		12,600						
Other	2,280							
Transfers in		58,311		19,270				
Unclassified		1,501	37					
Total Receipts	<u>181,229</u>	<u>72,506</u>	<u>9,634</u>	<u>27,956</u>	<u>38,922</u>	<u>127,483</u>	<u>16</u>	
Disbursements:								
Law enforcement			1,059	27,529				
Highways and streets	158,173							
Public safety					9,158	192,000		
Recreation and culture							217	
Airport		64,864						
Transfers out								58,311
Total Disbursements	<u>158,173</u>	<u>64,864</u>	<u>1,059</u>	<u>27,529</u>	<u>9,158</u>	<u>192,000</u>	<u>217</u>	<u>58,311</u>
Cash Balance, December 31, 2024	<u>\$ 186,541</u>	<u>\$ 31,159</u>	<u>\$ 119,996</u>	<u>\$ 1,162</u>	<u>\$ 183,468</u>	<u>\$ 171,638</u>	<u>\$ 5,382</u>	<u>\$ 0</u>

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

Schedule 2

	Police Vehicle	District Judge and Clerk Retirement	Court Technology	Special	Firemen's Pension	Total
Cash Balance, January 1, 2024	\$ 11,911	\$ 4,137	\$ 7,555	\$ 92,488		\$ 869,002
Receipts:						
State aid						152,564
Property taxes					\$ 1,273	12,078
Sales taxes						180,241
Fines, forfeitures, and costs	210	1,803	2,673			18,188
Interest						3,467
Local permits and fees						3,168
Airport sales and rent						12,600
Other				6		2,286
Transfers in						77,581
Unclassified	100					1,638
Total Receipts	<u>310</u>	<u>1,803</u>	<u>2,673</u>	<u>6</u>	<u>1,273</u>	<u>463,811</u>
Disbursements:						
Law enforcement	63					28,651
Highways and streets						158,173
Public safety						201,158
Recreation and culture				92,494		92,711
Airport						64,864
Transfers out		4,276				62,587
Total Disbursements	<u>63</u>	<u>4,276</u>		<u>92,494</u>		<u>608,144</u>
Cash Balance, December 31, 2024	<u>\$ 12,158</u>	<u>\$ 1,664</u>	<u>\$ 10,228</u>	<u>\$ 0</u>	<u>\$ 1,273</u>	<u>\$ 724,669</u>

CITY OF CLARENDON, 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, Parks and Recreation, and 2011 Sales Tax

3. Cash balances at year-end in the custodial funds are as follows:

	December 31, 2024
District Court	\$ 64,615
Administration of Justice	18,486
Payroll	42,813

These balances represent fines, forfeitures, and costs and payroll taxes that have not been transferred to the appropriate entities.

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

	December 31, 2024
Land	\$ 254,416
Buildings and improvements	4,667,039
Equipment	1,799,722
Total	<u>\$ 6,721,177</u>

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

	December 31, 2024
Financed purchases	<u>\$ 55,796</u>