

City of Harrisburg, Arkansas

Financial and Compliance Report

December 31, 2024

LEGISLATIVE JOINT AUDITING COMMITTEE



CITY OF HARRISBURG, 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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Sen. Jim Dotson
Senate Vice Chair



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Rep. RJ Hawk
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Kevin William White, CPA, JD
Legislative Auditor

LEGISLATIVE JOINT AUDITING COMMITTEE ARKANSAS LEGISLATIVE AUDIT

Financial and Compliance Report

City of Harrisburg, 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 Harrisburg, Arkansas, as of and for the year ended December 31, 2024, and have issued our report thereon dated March 10, 2026. These procedures were not performed for the Water, Sewer, and Gas Funds. 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: Justin Kimble
Bookkeeper: Johnetta Privett
Clerk: June Long
Treasurer: Curtis Sanders
District Court Clerk: Holly Henderson
Police Chief: Eric Moore

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 black ink, appearing to read "Kevin White".

Kevin William White, CPA, JD
Legislative Auditor

Little Rock, Arkansas
March 10, 2026
LOM104124

CITY OF HARRISBURG, 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	\$ 231,771	\$ 1,170,017
Receipts:		
State aid	32,896	212,070
Federal aid		64,328
Property taxes	131,807	93,357
Franchise fees	121,967	
Sales taxes	352,437	1,107,582
Fines, forfeitures, and costs	115,517	8,045
Interest	7,093	3,822
Local permits and fees	50,125	40,734
Sanitation fees	165,806	
Park concessions		17,564
Contributions from water department	25,692	
Other	28,662	24,956
Transfers in	297,507	138,024
Total Receipts	<u>1,329,509</u>	<u>1,710,482</u>
Disbursements:		
General government	509,314	
Law enforcement	286,223	539,878
Highways and streets	29,545	508,584
Public safety	8,849	124,655
Sanitation	256,878	
Health	28,028	
Recreation and culture	10	241,584
Economic development		213,730
Debt service	26,233	21,565
Transfers out	138,024	297,507
Total Disbursements	<u>1,283,104</u>	<u>1,947,503</u>
Cash Balance, December 31, 2024	<u>\$ 278,176</u>	<u>\$ 932,996</u>

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

Schedule 2

	Street	District Court Automation	Fire Equipment and Training	Economic Development	Parks and Recreation	Volunteer Fire Department	Street and Drainage	Local Police and Fire Retirement Cost
Cash Balance, January 1, 2024	\$ 2,763	\$ 14,298	\$ 45,559	\$ 394,271	\$ 46,874	\$ 33,671	\$ 223,905	\$ 27,577
Receipts:								
State aid	181,894		30,176					
Federal aid								
Property taxes	26,145							10,454
Sales taxes				184,597	184,597	56,758	184,597	
Fines, forfeitures, and costs		7,600						
Interest				1,413		219	1,008	1,182
Local permits and fees					40,734			
Park concessions					17,564			
Other	195				6,460			
Transfers in	138,024							
Total Receipts	<u>346,258</u>	<u>7,600</u>	<u>30,176</u>	<u>186,010</u>	<u>249,355</u>	<u>56,977</u>	<u>185,605</u>	<u>11,636</u>
Disbursements:								
Law enforcement		8,278						4,889
Highways and streets	346,457						162,127	
Public safety			46,823			98		1,332
Recreation and culture					241,584			
Economic development				213,730				
Debt service							21,565	
Transfers out								
Total Disbursements	<u>346,457</u>	<u>8,278</u>	<u>46,823</u>	<u>213,730</u>	<u>241,584</u>	<u>98</u>	<u>183,692</u>	<u>6,221</u>
Cash Balance, December 31, 2024	<u>\$ 2,564</u>	<u>\$ 13,620</u>	<u>\$ 28,912</u>	<u>\$ 366,551</u>	<u>\$ 54,645</u>	<u>\$ 90,550</u>	<u>\$ 225,818</u>	<u>\$ 32,992</u>

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

Schedule 2

	Police	Harrisburg Fire Department	DOJ Equitable Sharing	American Rescue Plan Act	Drug Forfeiture	Fire Department Block Grant	Total
Cash Balance, January 1, 2024	\$ 53,280	\$ 20,553	\$ 9,095	\$ 297,507	\$ 664		\$ 1,170,017
Receipts:							
State aid							212,070
Federal aid	7,400					\$ 56,928	64,328
Property taxes							93,357
Sales taxes	415,343	138,448					1,107,582
Fines, forfeitures, and costs					445		8,045
Interest							3,822
Local permits and fees							40,734
Park concessions							17,564
Other	18,301						24,956
Transfers in							138,024
Total Receipts	<u>441,044</u>	<u>138,448</u>			<u>445</u>	<u>56,928</u>	<u>1,710,482</u>
Disbursements:							
Law enforcement	469,783					56,928	539,878
Highways and streets							508,584
Public safety		76,402					124,655
Recreation and culture							241,584
Economic development							213,730
Debt service							21,565
Transfers out				297,507			297,507
Total Disbursements	<u>469,783</u>	<u>76,402</u>		<u>297,507</u>		<u>56,928</u>	<u>1,947,503</u>
Cash Balance, December 31, 2024	<u>\$ 24,541</u>	<u>\$ 82,599</u>	<u>\$ 9,095</u>	<u>\$ 0</u>	<u>\$ 1,109</u>	<u>\$ 0</u>	<u>\$ 932,996</u>

CITY OF HARRISBURG, 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. Cash balances at year-end in the custodial funds are as follows:

	December 31, 2024
Police Bond and Fine	\$ 53,944
District Court	136
Payroll	7,181

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

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

	December 31, 2024
Land	\$ 313,574
Buildings	3,620,857
Improvements	170,009
Equipment	2,423,883
Total	\$ 6,528,323

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

	December 31, 2024
Financed purchases	\$ 104,830