

**City of McCrory, Arkansas**

**Financial and Compliance Report**

**December 31, 2024**



CITY OF MCCRORY, 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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Senate Vice Chair



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House Vice Chair

**Kevin William White, CPA, JD**  
Legislative Auditor

## LEGISLATIVE JOINT AUDITING COMMITTEE ARKANSAS LEGISLATIVE AUDIT

### Financial and Compliance Report

City of McCrory, 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 McCrory, Arkansas, as of and for the year ended December 31, 2024, and have issued our report thereon dated February 5, 2026. These procedures were not performed for the Water and Sewer 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: James Jackson  
Financial Director/Treasurer: Robert Trotter  
City Clerk: Lori Kendrick  
District Court Clerk: Karen Harrison  
Police Chief: Brad Bevills

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  
February 5, 2026  
LOM106124

CITY OF MCCRORY, ARKANSAS  
SCHEDULE OF FINANCIAL INFORMATION  
FOR THE YEAR ENDED DECEMBER 31, 2024  
(UNAUDITED)

Schedule 1

	General Fund	Special Revenue Funds	Browning Youth Permanent Fund
	<u>          </u>	<u>          </u>	<u>          </u>
Cash Balance, January 1, 2024	\$ 207,771	\$ 933,945	\$ 75,000
Receipts:			
State aid	23,541	180,703	
Federal aid	169,687	21,857	
Property taxes	89,185	32,364	
Franchise fees	96,263		
Sales taxes	595,177		
Fines, forfeitures, and costs	90,458	11,476	
Interest	3,187	17,996	3,760
Local permits and fees	2,475	323	
Donations		1,075	
Rent	4,080		
Reimbursement for overlay project		40,855	
Sale of equipment		1,488	
Other	60,490	16,187	
Transfers in		273,918	
Total Receipts	<u>1,134,543</u>	<u>598,242</u>	<u>3,760</u>
Disbursements:			
General government	306,363	2,500	
Law enforcement	330,361	131,299	
Highways and streets		285,617	
Public safety	93,437	55,527	
Health	40,800		
Recreation and culture	71,608	98,529	
Economic development	185,720		
Debt service		4,081	
Transfers out	239,461	30,697	3,760
Total Disbursements	<u>1,267,750</u>	<u>608,250</u>	<u>3,760</u>
Cash Balance, December 31, 2024	<u>\$ 74,564</u>	<u>\$ 923,937</u>	<u>\$ 75,000</u>

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

Schedule 2

	Street	Local Police and Fire Retirement (LOPFI)	District Court Automation	Fire Equipment and Training (Act 833)	Police Vehicle Maintenance	Intoximeter	Municipal Judge's and Clerk's Retirement	Canine/Drug Enforcement	Police Car Project
Cash Balance, January 1, 2024	\$ 544,616	\$ 48,878	\$ 7,901	\$ 26,140	\$ 36,392	\$ 13,105	\$ 3,763	\$ 497	
Receipts:									
State aid	151,171			29,532					
Federal aid									\$ 21,857
Property taxes	26,049	6,315							
Fines, forfeitures, and costs			3,742		5,642	1,500	342		
Interest	17,465	531							
Local permits and fees									
Donations									
Reimbursement for overlay project	40,855								
Sale of equipment					1,488				
Other	13,985	820		1,305					
Transfers in	178,424	48,000							31,734
Total Receipts	<u>427,949</u>	<u>55,666</u>	<u>3,742</u>	<u>30,837</u>	<u>7,130</u>	<u>1,500</u>	<u>342</u>		<u>53,591</u>
Disbursements:									
General government									
Law enforcement			3,323		9,118			77	53,591
Highways and streets	285,617								
Public safety		35,940		19,587					
Recreation and culture									
Debt service	4,081								
Transfers out					30,697				
Total Disbursements	<u>289,698</u>	<u>35,940</u>	<u>3,323</u>	<u>19,587</u>	<u>39,815</u>			<u>77</u>	<u>53,591</u>
Cash Balance, December 31, 2024	<u>\$ 682,867</u>	<u>\$ 68,604</u>	<u>\$ 8,320</u>	<u>\$ 37,390</u>	<u>\$ 3,707</u>	<u>\$ 14,605</u>	<u>\$ 4,105</u>	<u>\$ 420</u>	<u>\$ 0</u>

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

Schedule 2

	Parks Commission	Fire Truck and Equipment	City Project Account	Animal Control	Animal Shelter Project	Arcade	Raney Park Project	Total
Cash Balance, January 1, 2024	\$ 4,782	\$ 66,822	\$ 5,898	\$ 3,735	\$ 60,976	\$ 14,834	\$ 95,606	\$ 933,945
Receipts:								
State aid								180,703
Federal aid								21,857
Property taxes								32,364
Fines, forfeitures, and costs				250				11,476
Interest								17,996
Local permits and fees				323				323
Donations	140			935				1,075
Reimbursement for overlay project								40,855
Sale of equipment								1,488
Other				77				16,187
Transfers in	3,760	12,000						273,918
Total Receipts	<u>3,900</u>	<u>12,000</u>		<u>1,585</u>				<u>598,242</u>
Disbursements:								
General government			2,500					2,500
Law enforcement				4,214	60,976			131,299
Highways and streets								285,617
Public safety								55,527
Recreation and culture			2,923				95,606	98,529
Debt service								4,081
Transfers out								30,697
Total Disbursements			<u>5,423</u>	<u>4,214</u>	<u>60,976</u>		<u>95,606</u>	<u>608,250</u>
Cash Balance, December 31, 2024	<u>\$ 8,682</u>	<u>\$ 78,822</u>	<u>\$ 475</u>	<u>\$ 1,106</u>	<u>\$ 0</u>	<u>\$ 14,834</u>	<u>\$ 0</u>	<u>\$ 923,937</u>

CITY OF MCCRORY, 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
District Court	\$ 16,869

This balances represents fines, forfeitures, and costs that have not been transferred to the appropriate entities.

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

	December 31, 2024
Land	\$ 76,985
Buildings	1,183,080
Equipment	1,093,302
Total	\$ 2,353,367

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

	December 31, 2024
Financed purchases	\$ 5,477