City of Cammack Village, Arkansas

Financial and Compliance Report

December 31, 2024

LEGISLATIVE JOINT AUDITING COMMITTEE

CITY OF CAMMACK VILLAGE, ARKANSAS
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FOR THE YEAR ENDED DECEMBER 31, 2024

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LEGISLATIVE JOINT AUDITING COMMITTEE
ARKANSAS LEGISLATIVE AUDIT

Financial and Compliance Report

City of Cammack Village, 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 Cammack Village, Arkansas, as of and for the year ended December 31, 2024, and have issued our report thereon dated August 12, 2025. 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: Cody Kees
Recorder: Ron Crane
Treasurer: Alex Stout (appointed March 12, 2024)
Police Chief: Peter Powell

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



Kevin William White, CPA, JD
Legislative Auditor

Little Rock, Arkansas
August 12, 2025
LOM202224

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

Schedule 1

	General Fund	Special Revenue Funds	Pension Trust - Employee Retirement Trust Fund
Cash Balance, January 1, 2024	$ 241,416	$ 224,945	$ 132,089
Receipts:			
State aid	61,570	63,976	
Federal aid		7,400	
Property taxes	126,603	38,814	
Franchise fees	35,504		
Sales taxes	231,019		
Fines, forfeitures, and costs	28,162		
Interest			2,425
Local permits and fees	121,982	96,816	
Sanitation	144,336		
Donations	23,800		
Other	1,135		
Transfers in	50,000		
Total Receipts	824,111	207,006	2,425
Disbursements:			
General government	245,846	72,870	
Law enforcement	380,828		
Sanitation	123,910		
Recreation and culture	56,486		
Debt service	32,000		
Transfers out		50,000	
Total Disbursements	839,070	122,870	
Cash Balance, December 31, 2024	$ 226,457	$ 309,081	$ 134,514

CITY OF CAMMACK VILLAGE, ARKANSAS

Schedule 2

COMBINING SCHEDULE OF FINANCIAL INFORMATION - SPECIAL REVENUE FUNDS

FOR THE YEAR ENDED DECEMBER 31, 2024

(UNAUDITED)

	Street	Urban Service District	Total
Cash Balance, January 1, 2024	$ 103,113	$ 121,832	$ 224,945
Receipts:			
State aid	63,976		63,976
Federal aid	7,400		7,400
Property taxes	38,814		38,814
Local permits and fees		96,816	96,816
Total Receipts	110,190	96,816	207,006
Disbursements:			
General government	64,007	8,863	72,870
Transfers out		50,000	50,000
Total Disbursements	64,007	58,863	122,870
Cash Balance, December 31, 2024	$ 149,296	$ 159,785	$ 309,081

CITY OF CAMMACK VILLAGE, ARKANSAS
OTHER INFORMATION
FOR THE YEAR ENDED DECEMBER 31, 2024
(UNAUDITED)

Schedule 3

1. Cash balances on the Financial Schedules include demand accounts.

2. The General Fund column on the Financial Schedules includes the following bank accounts:
   General and Parks and Recreation

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

	December 31, 2024
Land	$ 75,163
Buildings	126,784
Equipment	817,717
Total	$ 1,019,664

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

	December 31, 2024
Financed purchases	$ 48,098