

**City of Little Flock, Arkansas**

**Financial and Compliance Report**

**December 31, 2024 and 2023**

LEGISLATIVE JOINT AUDITING COMMITTEE

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CITY OF LITTLE FLOCK, ARKANSAS  
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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 Little Flock, 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 Little Flock, Arkansas, as of and for the years ended December 31, 2024 and 2023, and have issued our report thereon dated August 26, 2025. Management of the City is responsible for maintaining the financial records and complying with state laws and accepted accounting practices.

The finding contained in this section relates to the following officials who held office during 2024 and 2023:

Mayor: Jeff Van Sickler  
Recorder/Treasurer: Richard Crow  
District Court Clerk: Katelyn Yousey  
Police Chief: Shawn Hollis

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.

Noncompliance with state law and accepted accounting practices was noted in the office of **Recorder/Treasurer**.

#### **Recorder/Treasurer**

Our review of payroll expenditures disclosed the following issues:

- One employee was overpaid \$1,100 in 2024 due to an error in the calculation of holiday pay. After we notified the City of the error, City officials discovered another employee was overpaid \$1,014 due to the same calculation error for holiday pay, which we verified.
- One employee was paid \$389 of overtime pay in 2023, which was not supported by a timesheet.

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  
August 26, 2025  
LOM211124

CITY OF LITTLE FLOCK, 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 and Investment Balance, January 1, 2024	\$ 3,382,932	\$ 1,028,588
Receipts:		
State aid	45,432	283,911
Federal aid	11,389	
Property taxes	287,199	60,536
Franchise fees	107,941	
Sales taxes	1,117,958	147,521
Fines, forfeitures, and costs	113,678	21,073
Interest	2,947	2,150
Local permits and fees	37,480	4,720
Insurance settlements	649,647	
Private grants	70,000	
Fire dues	77,010	
Net increase/(decrease) in fair value of investments	157,260	33,781
Other	7,501	19,650
Total Receipts	<u>2,685,442</u>	<u>573,342</u>
Disbursements:		
General government	360,556	930
Law enforcement	1,003,824	7,110
Highways and streets	2,544	434,441
Public safety	267,480	57,670
Recreation and culture	22,982	
Total Disbursements	<u>1,657,386</u>	<u>500,151</u>
Cash and Investment Balance, December 31, 2024	<u>\$ 4,410,988</u>	<u>\$ 1,101,779</u>

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

Schedule 2

	Street	Fire Equipment and Training (Act 833)	Rescue/ Emergency/ Medical/ Law Enforcement Vehicles	Impact Fee	Grants	Jail Fee	Court Automation Fee	Total
Cash and Investment Balance, January 1, 2024	\$ 819,633	\$ 57,950	\$ 2,460	\$ 26,854	\$ 15,042	\$ 56,588	\$ 50,061	\$ 1,028,588
Receipts:								
State aid	251,215	32,696						283,911
Property taxes	60,536							60,536
Sales taxes	147,521							147,521
Fines, forfeitures, and costs			650			6,885	13,538	21,073
Interest	1,213	122	15	143	74	302	281	2,150
Local permits and fees				4,720				4,720
Net increase/(decrease) in fair value of investments	33,781							33,781
Other	19,577					73		19,650
Total Receipts	<u>513,843</u>	<u>32,818</u>	<u>665</u>	<u>4,863</u>	<u>74</u>	<u>7,260</u>	<u>13,819</u>	<u>573,342</u>
Disbursements:								
General government					930			930
Law enforcement						2,160	4,950	7,110
Highways and streets	433,497			944				434,441
Public safety		57,670						57,670
Total Disbursements	<u>433,497</u>	<u>57,670</u>		<u>944</u>	<u>930</u>	<u>2,160</u>	<u>4,950</u>	<u>500,151</u>
Cash and Investment Balance, December 31, 2024	<u>\$ 899,979</u>	<u>\$ 33,098</u>	<u>\$ 3,125</u>	<u>\$ 30,773</u>	<u>\$ 14,186</u>	<u>\$ 61,688</u>	<u>\$ 58,930</u>	<u>\$ 1,101,779</u>

CITY OF LITTLE FLOCK, ARKANSAS  
SCHEDULE OF FINANCIAL INFORMATION  
FOR THE YEAR ENDED DECEMBER 31, 2023  
(UNAUDITED)

Schedule 3

	General Fund	Special Revenue Funds
	<u>          </u>	<u>          </u>
Cash and Investment Balance, January 1, 2023	\$ 2,777,183	\$ 1,036,592
Receipts:		
State aid	193,683	287,968
Federal aid	2,024	2,500
Property taxes	266,715	55,614
Franchise fees	200,603	
Sales taxes	1,076,926	129,972
Fines, forfeitures, and costs	122,646	19,402
Interest	52,255	13,906
Local permits and fees	47,325	6,608
Fire dues	102,192	
Net increase/(decrease) in fair value of investments	56,716	12,462
Other	16,864	24,000
Total Receipts	<u>2,137,949</u>	<u>552,432</u>
Disbursements:		
General government	300,093	9
Law enforcement	996,636	7,787
Highways and streets		552,640
Public safety	230,171	
Recreation and culture	5,300	
Total Disbursements	<u>1,532,200</u>	<u>560,436</u>
Cash and Investment Balance, December 31, 2023	<u>\$ 3,382,932</u>	<u>\$ 1,028,588</u>

CITY OF LITTLE FLOCK, ARKANSAS  
 COMBINING SCHEDULE OF FINANCIAL INFORMATION - SPECIAL REVENUE FUNDS  
 FOR THE YEAR ENDED DECEMBER 31, 2023  
 (UNAUDITED)

Schedule 4

	Street	Fire Equipment and Training (Act 833)	Rescue/ Emergency/ Medical/ Law Enforcement Vehicles	Impact Fee	Grants	Jail Fee	Court Automation Fee	Total
Cash and Investment Balance, January 1, 2023	\$ 843,684	\$ 27,511	\$ 1,458	\$ 56,067	\$ 12,481	\$ 52,911	\$ 42,480	\$ 1,036,592
Receipts:								
State aid	257,709	30,259						287,968
Federal aid					2,500			2,500
Property taxes	55,614							55,614
Sales taxes	129,972							129,972
Fines, forfeitures, and costs			990			6,322	12,090	19,402
Interest	12,786	180	12	225	70	342	291	13,906
Local permits and fees				6,608				6,608
Net increase/(decrease) in fair value of investments	12,462							12,462
Other	24,000							24,000
Total Receipts	<u>492,543</u>	<u>30,439</u>	<u>1,002</u>	<u>6,833</u>	<u>2,570</u>	<u>6,664</u>	<u>12,381</u>	<u>552,432</u>
Disbursements:								
General government					9			9
Law enforcement						2,987	4,800	7,787
Highways and streets	516,594			36,046				552,640
Total Disbursements	<u>516,594</u>			<u>36,046</u>	<u>9</u>	<u>2,987</u>	<u>4,800</u>	<u>560,436</u>
Cash and Investment Balance, December 31, 2023	<u>\$ 819,633</u>	<u>\$ 57,950</u>	<u>\$ 2,460</u>	<u>\$ 26,854</u>	<u>\$ 15,042</u>	<u>\$ 56,588</u>	<u>\$ 50,061</u>	<u>\$ 1,028,588</u>

CITY OF LITTLE FLOCK, ARKANSAS  
OTHER INFORMATION  
FOR THE YEARS ENDED DECEMBER 31, 2024 AND 2023  
(UNAUDITED)

Schedule 5

1. Cash balances on the Financial Schedules include demand and savings accounts and treasury bills.

2. The General Fund column on the Financial Schedules includes the following bank accounts:  
General Fund, Undercover Operations, and Police Community Outreach

3. The cash balances at year-end in the custodial fund are as follows:

	December 31, 2024	December 31, 2023
District Court	\$ 22,862	\$ 26,754

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

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

	December 31, 2024	December 31, 2023
Land	\$ 184,090	\$ 184,090
Buildings and Improvements	337,344	394,215
Equipment	2,037,544	2,005,444
Totals	<u>\$ 2,558,978</u>	<u>\$ 2,583,749</u>