

City of Kingsland, Arkansas

Financial and Compliance Report

December 31, 2025

LEGISLATIVE JOINT AUDITING COMMITTEE



CITY OF KINGSLAND, ARKANSAS
TABLE OF CONTENTS
FOR THE YEAR ENDED DECEMBER 31, 2025

Financial and Compliance Report

	<u>Schedule</u>
Schedule of Financial Information (Unaudited)	1
Other Information (Unaudited)	2

Arkansas

Sen. Jim Petty
Senate Chair
Sen. Jim Dotson
Senate Vice Chair



Rep. Robin Lundstrum
House Chair
Rep. RJ Hawk
House Vice Chair

Kevin William White, CPA, JD
Legislative Auditor

LEGISLATIVE JOINT AUDITING COMMITTEE ARKANSAS LEGISLATIVE AUDIT

Financial and Compliance Report

City of Kingsland, 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 Kingsland, Arkansas, as of and for the year ended December 31, 2025, and have issued our report thereon dated August 10, 2026. These procedures were not performed for the Water and Sewer Fund. 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 2025:

Mayor: Karen Wiscaver (appointed January 23, 2025)
Recorder/Treasurer: Nadriona Russell
Financial Administrator: Wendy James

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 **Mayor**.

Mayor

The City paid \$3,265 to the Utility Director's business for services without an authorizing ordinance, in apparent conflict with Ark. Code Ann. § 14-42-107.

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", written over a horizontal line.

Kevin William White, CPA, JD
Legislative Auditor

Little Rock, Arkansas
August 10, 2026
LOM210125

CITY OF KINGSLAND, ARKANSAS
SCHEDULE OF FINANCIAL INFORMATION
FOR THE YEAR ENDED DECEMBER 31, 2025
(UNAUDITED)

Schedule 1

	General Fund	Special Revenue Fund - Street
Cash Balance, January 1, 2025	\$ 314,002	\$ 52,765
Receipts:		
State aid	17,679	29,322
Property taxes	10,815	3,235
Franchise fees	24,220	
Sales taxes	70,622	
Fund raisers and donations	6,588	
Fire dues	4,350	
Other	1,595	
Unclassified	1,468	
Total Receipts	<u>137,337</u>	<u>32,557</u>
Disbursements:		
General government	69,779	
Law enforcement	12,300	
Highways and streets		16,105
Public safety	58,459	
Total Disbursements	<u>140,538</u>	<u>16,105</u>
Cash Balance, December 31, 2025	<u>\$ 310,801</u>	<u>\$ 69,217</u>

CITY OF KINGSLAND, ARKANSAS
OTHER INFORMATION
FOR THE YEAR ENDED DECEMBER 31, 2025
(UNAUDITED)

Schedule 2

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

	December 31, 2025
Land	\$ 6,563
Buildings	104,284
Equipment	386,234
Total	\$ 497,081