

# **City of Mitchellville, Arkansas**

## **Financial and Compliance Report**

**December 31, 2024 and 2023**

LEGISLATIVE JOINT AUDITING COMMITTEE

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CITY OF MITCHELLVILLE, ARKANSAS  
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# Arkansas

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**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 Mitchellville, 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 Mitchellville, Arkansas, as of and for the years ended December 31, 2024 and 2023, and have issued our report thereon dated October 3, 2025. These procedures were not performed for the Water and Sewer Departments. 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 and 2023:

Mayor: Carl Griswold  
City Clerk: Joy Chaffin  
Recorder: Shirley Portis  
Treasurer: Belinda Cobb

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", with a stylized flourish at the end.

Kevin William White, CPA, JD  
Legislative Auditor

Little Rock, Arkansas  
October 3, 2025  
LOM213024

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

Schedule 1

	General Fund	Special Revenue Funds	Capital Project Fund - City Improvement
Cash Balance, January 1, 2024	\$ 157,868	\$ 204,117	\$ 22,955
Receipts:			
State aid	4,357	24,094	
Property taxes	3,955	985	
Franchise fees	10,967		
Sales taxes	59,750		
Interest	5,008	99	
Local permits and fees	1,594		
Other	93		
Total Receipts	<u>85,724</u>	<u>25,178</u>	
Disbursements:			
General government	81,892	46,287	
Highways and streets		19,734	
Wastewater		24,258	
Total Disbursements	<u>81,892</u>	<u>90,279</u>	
Cash Balance, December 31, 2024	<u>\$ 161,700</u>	<u>\$ 139,016</u>	<u>\$ 22,955</u>

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

Schedule 2

	Street	Fire Department	American Rescue Plan Act	Total
Cash Balance, January 1, 2024	\$ 108,110	\$ 25,548	\$ 70,459	\$ 204,117
Receipts:				
State aid	24,094			24,094
Property taxes	985			985
Interest	11		88	99
Total Receipts	<u>25,090</u>		<u>88</u>	<u>25,178</u>
Disbursements:				
General government			46,287	46,287
Highways and streets	19,734			19,734
Wastewater			24,258	24,258
Total Disbursements	<u>19,734</u>		<u>70,545</u>	<u>90,279</u>
Cash Balance, December 31, 2024	<u>\$ 113,466</u>	<u>\$ 25,548</u>	<u>\$ 1</u>	<u>\$ 139,016</u>

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

Schedule 3

	General Fund	Special Revenue Funds	Capital Project Fund - City Improvement
Cash Balance, January 1, 2023	\$ 157,378	\$ 196,333	\$ 22,955
Receipts:			
State aid	4,455	24,716	
Property taxes	4,454	1,207	
Franchise fees	10,732		
Sales taxes	60,427		
Interest	2,382	165	
Local permits and fees	2,513		
Occupation taxes	150		
Other	845		
Total Receipts	<u>85,958</u>	<u>26,088</u>	
Disbursements:			
General government	85,468		
Highways and streets		15,283	
Public safety		3,021	
Total Disbursements	<u>85,468</u>	<u>18,304</u>	
Cash Balance, December 31, 2023	<u>\$ 157,868</u>	<u>\$ 204,117</u>	<u>\$ 22,955</u>

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

Schedule 4

	Street	Fire Department	American Rescue Plan Act	Total
Cash Balance, January 1, 2023	\$ 97,460	\$ 28,569	\$ 70,304	\$ 196,333
Receipts:				
State aid	24,716			24,716
Property taxes	1,207			1,207
Interest	10		155	165
Total Receipts	<u>25,933</u>		<u>155</u>	<u>26,088</u>
Disbursements:				
Highways and streets	15,283			15,283
Public safety		3,021		3,021
Total Disbursements	<u>15,283</u>	<u>3,021</u>		<u>18,304</u>
Cash Balance, December 31, 2023	<u>\$ 108,110</u>	<u>\$ 25,548</u>	<u>\$ 70,459</u>	<u>\$ 204,117</u>

CITY OF MITCHELLVILLE, 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 certificates of deposit.

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

	December 31, 2024	December 31, 2023
	<u>          </u>	<u>          </u>
Land	\$ 60,558	\$ 60,558
Buildings	51,128	51,128
Equipment	<u>218,615</u>	<u>116,809</u>
	<u>          </u>	<u>          </u>
Totals	<u>\$ 330,301</u>	<u>\$ 228,495</u>