

City of Mitchellville, Arkansas

Financial and Compliance Report

December 31, 2025

LEGISLATIVE JOINT AUDITING COMMITTEE



CITY OF MITCHELLVILLE, ARKANSAS
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FOR THE YEAR ENDED DECEMBER 31, 2025

Financial and Compliance Report

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Arkansas

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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 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 year ended December 31, 2025, and have issued our report thereon dated August 7, 2026. 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 2025:

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 dark ink, appearing to read "Kevin White", with a stylized flourish at the end.

Kevin William White, CPA, JD
Legislative Auditor

Little Rock, Arkansas
August 7, 2026
LOM213025

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

Schedule 1

	General Fund	Special Revenue Funds	Capital Project Fund - City Improvement
Cash Balance, January 1, 2025	\$ 161,700	\$ 139,015	\$ 22,955
Receipts:			
State aid	4,353	24,758	
Property taxes	4,148	990	
Franchise fees	10,433		
Sales taxes	58,747		
Interest	4,636	12	
Sanitation	8,000		
Other	2,761		
Total Receipts	<u>93,078</u>	<u>25,760</u>	
Disbursements:			
General government	81,014	1	4,532
Highways and streets		20,081	
Total Disbursements	<u>81,014</u>	<u>20,082</u>	<u>4,532</u>
Cash Balance, December 31, 2025	<u>\$ 173,764</u>	<u>\$ 144,693</u>	<u>\$ 18,423</u>

CITY OF MITCHELLVILLE, ARKANSAS
 COMBINING SCHEDULE OF FINANCIAL INFORMATION - SPECIAL REVENUE FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2025
 (UNAUDITED)

Schedule 2

	Street	Fire Department	American Rescue Plan Act	Total
Cash Balance, January 1, 2025	\$ 113,466	\$ 25,548	\$ 1	\$ 139,015
Receipts:				
State aid	24,758			24,758
Property taxes	990			990
Interest	12			12
Total Receipts	<u>25,760</u>			<u>25,760</u>
Disbursements:				
General government			1	1
Highways and streets	20,081			20,081
Total Disbursements	<u>20,081</u>		<u>1</u>	<u>20,082</u>
Cash Balance, December 31, 2025	<u>\$ 119,145</u>	<u>\$ 25,548</u>	<u>\$ 0</u>	<u>\$ 144,693</u>

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

Schedule 3

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, 2025
Land	\$ 60,558
Buildings	51,128
Equipment	219,889
Total	\$ 331,575