City of Amity, Arkansas

Financial and Compliance Report

December 31, 2025

LEGISLATIVE JOINT AUDITING COMMITTEE

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

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LEGISLATIVE JOINT AUDITING COMMITTEE
ARKANSAS LEGISLATIVE AUDIT

Financial and Compliance Report

City of Amity, 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 Amity, Arkansas, as of and for the year ended December 31, 2025, and have issued our report thereon dated June 30, 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 findings contained in this section relate to the following officials who held office during 2025:

Mayor: John McAnally
Recorder/Treasurer: Neeka Richardson
Police Chief: Garry (BJ) Johns

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.

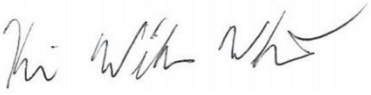
Noncompliance with state law and accepted accounting practices was noted in the office of **Mayor**.

Mayor

General Fund disbursements exceeded budgeted appropriations by $158,345 (48%), in noncompliance with Ark. Code Ann. § 14-58-203.

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
June 30, 2026
LOM200425

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

Schedule 1

	General Fund	Special Revenue Funds
Cash Balance, January 1, 2025	$ 314,974	$ 54,649
Receipts:		
State aid	10,118	71,945
Property taxes	34,198	3,766
Franchise fees	30,947	
Sales taxes	250,568	
Fines, forfeitures, and costs	6,704	
Interest	323	72
Local permits and fees		8,700
Donations		7,913
Contribution from Clark County		10,000
Insurance proceeds	63,584	
Grant proceeds	69,510	
Other	4,536	
Transfers in		30,000
Total Receipts	470,488	132,396
Disbursements:		
General government	214,633	
Law enforcement	227,310	
Highways and streets	5,825	68,821
Public safety	172	25,332
Recreation and culture	837	
Contribution to water and sewer	6,768	
Transfers out	30,000	
Total Disbursements	485,545	94,153
Cash Balance, December 31, 2025	$ 299,917	$ 92,892

CITY OF AMITY, ARKANSAS

Schedule 2

COMBINING SCHEDULE OF FINANCIAL INFORMATION - SPECIAL REVENUE FUNDS

FOR THE YEAR ENDED DECEMBER 31, 2025

(UNAUDITED)

	Street	Fire Department	Total
Cash Balance, January 1, 2025	$ 18,819	$ 35,830	$ 54,649
Receipts:			
State aid	57,544	14,401	71,945
Property taxes	3,766		3,766
Interest	31	41	72
Local permits and fees		8,700	8,700
Donations		7,913	7,913
Contribution from Clark County		10,000	10,000
Transfers in	30,000		30,000
Total Receipts	91,341	41,055	132,396
Disbursements:			
Highways and streets	68,821		68,821
Public safety		25,332	25,332
Total Disbursements	68,821	25,332	94,153
Cash Balance, December 31, 2025	$ 41,339	$ 51,553	$ 92,892

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

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

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

	December 31, 2025
Land	$ 11,200
Buildings	450,000
Equipment	490,679
Total	$ 951,879