

City of Marmaduke, Arkansas

Financial and Compliance Report

December 31, 2025

LEGISLATIVE JOINT AUDITING COMMITTEE



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

Financial and Compliance Report

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Sen. Jim Dotson
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Kevin William White, CPA, JD
Legislative Auditor

LEGISLATIVE JOINT AUDITING COMMITTEE ARKANSAS LEGISLATIVE AUDIT

Financial and Compliance Report

City of Marmaduke, 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 Marmaduke, Arkansas, as of and for the year ended December 31, 2025, and have issued our report thereon dated April 2, 2026. These procedures were not performed for the Water and Sewer Funds. 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: Chuck Long
Recorder/Treasurer: Betty Jackson
District Court Clerk: Veneta Hargrove
Police Chief: Michael Baldwin

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
April 2, 2026
LOM212125

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

Schedule 1

	General Fund	Special Revenue Funds	Capital Projects Fund (Fun Park)
	<u> </u>	<u> </u>	<u> </u>
Cash Balance, January 1, 2025	\$ 206,023	\$ 213,504	\$ 9,207
Receipts:			
State aid	18,008	102,414	
Property taxes	55,727	12,116	
Franchise fees	230,344		
Sales taxes	400,055	50,004	
Fines, forfeitures, and costs	28,400	1,748	
Interest	1,675	100	
Local permits and fees	10,075		
Rail spur usage fees		35,615	
Donations	7,996		
Fundraisers	3,320		
Contribution from water and sewer departments	31,000		
Sale of equipment	6,000		
Other	79,416	454	
Total Receipts	<u>872,016</u>	<u>202,451</u>	
Disbursements:			
General government	259,401		
Law enforcement	394,737		
Highways and streets		120,414	
Public safety	87,166		
Health	10,062		
Recreation and culture	10,702		9,207
Contribution to water and sewer departments		6,972	
Total Disbursements	<u>762,068</u>	<u>127,386</u>	<u>9,207</u>
Cash Balance, December 31, 2025	<u>\$ 315,971</u>	<u>\$ 288,569</u>	<u>\$ 0</u>

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

Schedule 2

	<u>Street</u>	<u>American Rescue Plan Act</u>	<u>Fire Equipment and Training</u>	<u>Fine Enhancement</u>	<u>Rail Spur Improvement</u>	<u>Total</u>
Cash Balance, January 1, 2025	\$ 45,570	\$ 6,972	\$ 143	\$ 7,318	\$ 153,501	\$ 213,504
Receipts:						
State aid	102,414					102,414
Property taxes	12,116					12,116
Sales taxes	50,004					50,004
Fines, forfeitures, and costs				1,748		1,748
Interest	100					100
Rail spur usage fees					35,615	35,615
Other	454					454
Total Receipts	<u>165,088</u>			<u>1,748</u>	<u>35,615</u>	<u>202,451</u>
Disbursements:						
Highways and streets	120,414					120,414
Contribution to water and sewer departments		6,972				6,972
Total Disbursements	<u>120,414</u>	<u>6,972</u>				<u>127,386</u>
Cash Balance, December 31, 2025	<u>\$ 90,244</u>	<u>\$ 0</u>	<u>\$ 143</u>	<u>\$ 9,066</u>	<u>\$ 189,116</u>	<u>\$ 288,569</u>

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

- 1. Cash balances on the Financial Schedules include demand and savings accounts and certificates of deposit.
- 2. The General Fund column on the Financial Schedules includes the following bank accounts:
 General, Police Department Auction, Fire Department Auction, Future Police Needs, Future Fire Needs, Emergency, and Mosquito Spraying.

3. The cash balance at year-end in the custodial fund is as follows:

	December 31, 2025
Police Bond and Fine	\$ 7,255

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, 2025
Land	\$ 13,000
Buildings	1,050,035
Equipment	1,965,423
Total	\$ 3,028,458