City of Cedarville, Arkansas

Financial and Compliance Report

December 31, 2025

LEGISLATIVE JOINT AUDITING COMMITTEE

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

Financial and Compliance Report

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LEGISLATIVE JOINT AUDITING COMMITTEE
ARKANSAS LEGISLATIVE AUDIT

Financial and Compliance Report

City of Cedarville, 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 Cedarville, Arkansas, as of and for the year ended December 31, 2025, and have issued our report thereon dated July 6, 2026. 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: Deborah Pinkerton
Recorder/Treasurer: Sandra Cook
Police Chief: Andy Jones (Appointed December 1, 2025)
Kenneth Howard (Resigned November 30, 2025)

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

Kevin William White, CPA, JD
Legislative Auditor

Little Rock, Arkansas
July 6, 2026
LOM221425

CITY OF CEDARVILLE, 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	$ 209,521	$ 115,447
Receipts:		
State aid	32,147	145,649
Federal aid		131,480
Property taxes		25,237
Franchise fees	1,962	
Sales taxes	300,826	111,351
Fines, forfeitures, and costs	13,948	
Interest	6,046	3,569
School resource officer reimbursement	22,607	
Grant	42,434	
Other	8,184	5,927
Transfers in		10,000
Total Receipts	428,154	433,213
Disbursements:		
General government	105,252	
Law enforcement	167,728	
Highways and streets		206,930
Public safety	76,586	
Recreation and culture	19,124	131,480
Debt service	42,014	76,316
Transfers out	10,000	
Total Disbursements	420,704	414,726
Cash Balance, December 31, 2025	$ 216,971	$ 133,934

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

Schedule 2

	Street	Community Development Block Grant	Total
Cash Balance, January 1, 2025	$ 115,447		$ 115,447
Receipts:			
State aid	145,649		145,649
Federal aid		$ 131,480	131,480
Property taxes	25,237		25,237
Sales taxes	111,351		111,351
Interest	3,569		3,569
Other	5,927		5,927
Transfers in	10,000		10,000
Total Receipts	301,733	131,480	433,213
Disbursements:			
Highways and streets	206,930		206,930
Recreation and culture		131,480	131,480
Debt service	76,316		76,316
Total Disbursements	283,246	131,480	414,726
Cash Balance, December 31, 2025	$ 133,934	$ 0	$ 133,934

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

Schedule 3

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

2. The cash balance at year-end in the custodial fund is as follow:

	December 31, 2025
Payroll Fund	$ 3,744

This balances represents payroll taxes that have not been transferred to the appropriate entities.

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

	December 31, 2025
Land	$ 58,454
Buildings	607,660
Equipment	781,148
Total	$ 1,447,262

4. Outstanding balances at year-end for long-term liabilities are as follows:

	December 31, 2025
Financed purchases	$ 84,577
Notes payable	78,441
Total	$ 163,018