Town of Cale, Arkansas

Financial and Compliance Report

December 31, 2025 and 2024

LEGISLATIVE JOINT AUDITING COMMITTEE

TOWN OF CALE, ARKANSAS
TABLE OF CONTENTS
FOR THE YEARS ENDED DECEMBER 31, 2025 AND 2024

Financial and Compliance Report

	Schedule
2025	
Schedule of Financial Information (Unaudited)	1
2024	
Schedule of Financial Information (Unaudited)	2
Combining Schedule of Financial Information – Special Revenue Funds (Unaudited)	3
2025 and 2024	
Other Information (Unaudited)	4

Arkansas

Sen. Jim Petty
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

Town of Cale, 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 Town of Cale, Arkansas, as of and for the years ended December 31, 2025 and 2024, and have issued our report thereon dated June 11, 2026. Management of the Town 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 and 2024:

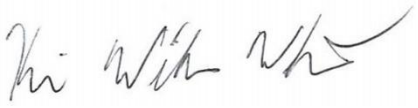
Mayor: William Worlow
Recorder: Toni Martin
Treasurer: Rhonda Nims

We evaluated the Town's compliance with certain state laws concerning general 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 Town 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 11, 2026
LOM303525

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

Schedule 1

	General Fund	Special Revenue Fund - Street
Cash Balance, January 1, 2025	$ 55,837	$ 10,422
Receipts:		
State aid	14,091	6,169
Property taxes	3,159	859
Franchise fees	47	
Sales taxes	9,456	
Interest	29	5
Rental income	4,776	
Total Receipts	31,558	7,033
Disbursements:		
General government	11,802	
Highways and streets		6,992
Public safety	11,525	
Sanitation	9,456	
Total Disbursements	32,783	6,992
Cash Balance, December 31, 2025	$ 54,612	$ 10,463

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

	General Fund	Special Revenue Funds
Cash Balance, January 1, 2024	$ 80,947	$ 24,517
Receipts:		
State aid	12,251	6,003
Property taxes	2,549	755
Franchise fees	47	
Sales taxes	8,845	
Interest	31	5
Rental income	4,265	
Contribution from Nevada County	3,000	
Other	2,943	
Total Receipts	33,931	6,763
Disbursements:		
General government	8,478	
Highways and streets		6,563
Public safety	41,718	14,295
Sanitation	8,845	
Total Disbursements	59,041	20,858
Cash Balance, December 31, 2024	$ 55,837	$ 10,422

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

Schedule 3

	Street	American Rescue Plan Act (ARPA)	Total
Cash Balance, January 1, 2024	$ 10,222	$ 14,295	$ 24,517
Receipts:			
State aid	6,003		6,003
Property taxes	755		755
Interest	5		5
Total Receipts	6,763		6,763
Disbursements:			
Highways and streets	6,563		6,563
Public safety		14,295	14,295
Total Disbursements	6,563	14,295	20,858
Cash Balance, December 31, 2024	$ 10,422	$ 0	$ 10,422

TOWN OF CALE, ARKANSAS
OTHER INFORMATION
FOR THE YEARS ENDED DECEMBER 31, 2025 AND 2024
(UNAUDITED)

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

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

	December 31, 2025	December 31, 2024
Land	$ 500	$ 500
Buildings	83,153	83,153
Equipment	133,435	133,435
Totals	$ 217,088	$ 217,088