Town of Hindsville, Arkansas

Financial and Compliance Report

December 31, 2025 and 2024

LEGISLATIVE JOINT AUDITING COMMITTEE

TOWN OF HINDSVILLE, 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
Combining Schedule of Financial Information – Special Revenue Funds (Unaudited)	2
2024	
Schedule of Financial Information (Unaudited)	3
Combining Schedule of Financial Information – Special Revenue Funds (Unaudited)	4
2025 and 2024	
Other Information (Unaudited)	5

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 Hindsville, 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 Hindsville, Arkansas, as of and for the years ended December 31, 2025 and 2024, and have issued our report thereon dated May 4, 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: Stephanie Casey
Recorder/Treasurer: Whitney Wilson

We evaluated the Town'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 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
May 4, 2026
LOM308325

TOWN OF HINDSVILLE, 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	$ 151,796	$ 163,823
Receipts:		
State aid	1,337	7,605
Sales taxes	14,538	
Interest		4,154
Total Receipts	15,875	11,759
Disbursements:		
General government	1,049	
Highways and streets		18
Public safety	3,698	
Refund to grantor		4,504
Total Disbursements	4,747	4,522
Cash Balance, December 31, 2025	$ 162,924	$ 171,060

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

Schedule 2

	Street	American Rescue Plan Act	Total
Cash Balance, January 1, 2025	$ 159,319	$ 4,504	$ 163,823
Receipts:			
State aid	7,605		7,605
Interest	4,154		4,154
Total Receipts	11,759		11,759
Disbursements:			
Highways and streets	18		18
Refund to grantor		4,504	4,504
Total Disbursements	18	4,504	4,522
Cash Balance, December 31, 2025	$ 171,060	$ 0	$ 171,060

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

Schedule 3

	General Fund	Special Revenue Funds
Cash Balance, January 1, 2024	$ 133,259	$ 152,242
Receipts:		
State aid	5,036	7,400
Sales taxes	13,841	
Interest		4,807
Total Receipts	18,877	12,207
Disbursements:		
General government	340	
Highways and streets		626
Total Disbursements	340	626
Cash Balance, December 31, 2024	$ 151,796	$ 163,823

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

Schedule 4

	Street	American Rescue Plan Act	Total
Cash Balance, January 1, 2024	$ 147,738	$ 4,504	$ 152,242
Receipts:			
State aid	7,400		7,400
Interest	4,807		4,807
Total Receipts	12,207		12,207
Disbursements:			
Highways and streets	626		626
Cash Balance, December 31, 2024	$ 159,319	$ 4,504	$ 163,823

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

Schedule 5

1. Cash balances on the Financial Schedules include demand accounts and certificates of deposit.

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

	December 31, 2025	December 31, 2024
Land	$ 12,151	$ 12,151