Town of Pindall, Arkansas

Financial and Compliance Report

December 31, 2024 and 2023

LEGISLATIVE JOINT AUDITING COMMITTEE

TOWN OF PINDALL, ARKANSAS
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Senate Vice Chair

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House Vice Chair

Kevin William White, CPA, JD
Legislative Auditor

LEGISLATIVE JOINT AUDITING COMMITTEE
ARKANSAS LEGISLATIVE AUDIT

Financial and Compliance Report

Town of Pindall, 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 Pindall, Arkansas, as of and for the years ended December 31, 2024 and 2023, and have issued our report thereon dated August 27, 2025. 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 2024 and 2023:

Mayor: David Grinder
Recorder/Treasurer: Katie Grinder

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
August 27, 2025
LOM318724

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

Schedule 1

	General Fund	Special Revenue Fund (Street)
Cash Balance, January 1, 2024	$ 38,991	$ 144,630
Receipts:		
State aid	1,413	7,812
Property taxes	1,528	1,147
Sales taxes	12,275	
Interest	23	75
Total Receipts	15,239	9,034
Disbursements:		
General government	1,462	
Sanitation	12,275	
Total Disbursements	13,737	
Cash Balance, December 31, 2024	$ 40,493	$ 153,664

Schedule 2

TOWN OF PINDALL, ARKANSAS
SCHEDULE OF FINANCIAL INFORMATION
FOR THE YEAR ENDED DECEMBER 31, 2023
(UNAUDITED)

	General Fund	Special Revenue Funds
Cash Balance, January 1, 2023	$ 36,327	$ 136,532
Receipts:		
State aid	1,444	8,014
Property taxes	1,407	1,014
Sales taxes	11,971	
Interest	22	70
Transfers in	1,000	
Total Receipts	15,844	9,098
Disbursements:		
General government	1,209	
Sanitation	11,971	
Transfers out		1,000
Total Disbursements	13,180	1,000
Cash Balance, December 31, 2023	$ 38,991	$ 144,630

TOWN OF PINDALL, ARKANSAS

Schedule 3

COMBINING SCHEDULE OF FINANCIAL INFORMATION - SPECIAL REVENUE FUNDS

FOR THE YEAR ENDED DECEMBER 31, 2023

(UNAUDITED)

	Street	Pindall, Gilbert, St. Joe Fire Department Grant	Total
Cash Balance, January 1, 2023	$ 135,532	$ 1,000	$ 136,532
Receipts:			
State aid	8,014		8,014
Property taxes	1,014		1,014
Interest	70		70
Total Receipts	9,098		9,098
Disbursements:			
Transfers out		1,000	1,000
Cash Balance, December 31, 2023	$ 144,630	$ 0	$ 144,630

TOWN OF PINDALL, ARKANSAS
OTHER INFORMATION
FOR THE YEARS ENDED DECEMBER 31, 2024 AND 2023
(UNAUDITED)

Schedule 4

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