

City of Hartman, Arkansas

Financial and Compliance Report

December 31, 2025

LEGISLATIVE JOINT AUDITING COMMITTEE



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

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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

City of Hartman, 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 Hartman, Arkansas, as of and for the year ended December 31, 2025, and have issued our report thereon dated August 20, 2026. These procedures were not performed for the Water Department. 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: Jackie Weathers
Recorder/Treasurer: Merrie Chrisman

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 dark ink, appearing to read "Kevin White", with a stylized flourish at the end.

Kevin William White, CPA, JD
Legislative Auditor

Little Rock, Arkansas
August 20, 2026
LOM208025

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

Schedule 1

	General Fund	Special Revenue Fund (Street)
	<u> </u>	<u> </u>
Cash Balance, January 1, 2025	\$ 150,429	\$ 343,211
	<u> </u>	<u> </u>
Receipts:		
State aid	7,667	43,602
Property taxes	18,743	7,510
Franchise fees	12,529	
Sales taxes	90,105	
Interest	2,273	3,503
Other	1,185	218
Total Receipts	<u>132,502</u>	<u>54,833</u>
	<u> </u>	<u> </u>
Disbursements:		
General government	107,420	
Law enforcement	6,434	
Highways and streets		41,846
Public safety	7,216	
Recreation and culture	8,911	
Total Disbursements	<u>129,981</u>	<u>41,846</u>
	<u> </u>	<u> </u>
Cash Balance, December 31, 2025	<u>\$ 152,950</u>	<u>\$ 356,198</u>

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

Schedule 2

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

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

	<u>December 31,</u> <u>2025</u>
Land	\$ 43,225
Buildings	176,928
Equipment	<u>279,248</u>
Total	<u><u>\$ 499,401</u></u>