

City of Humnoke, Arkansas

Financial and Compliance Report

December 31, 2025

LEGISLATIVE JOINT AUDITING COMMITTEE



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

Financial and Compliance Report

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Arkansas

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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 Humnoke, 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 Humnoke, Arkansas, as of and for the year ended December 31, 2025, and have issued our report thereon dated August 25, 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: Ronald Munnerlyn (Appointed January 13, 2025)
Sue King (Resigned January 12, 2025)
Recorder/Treasurer: Micah Romine

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 black ink, appearing to read "Kevin White", written over a light gray rectangular background.

Kevin William White, CPA, JD
Legislative Auditor

Little Rock, Arkansas
August 25, 2026
LOM208925

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

Schedule 1

	General Fund	Special Revenue Funds
	<u> </u>	<u> </u>
Cash Balance, January 1, 2025	\$ 152,352	\$ 39,575
Receipts:		
State aid	3,254	46,311
Property taxes	13,050	2,482
Franchise fees	8,229	
Sales taxes	86,294	
Interest	145	21
Other	25,747	
Total Receipts	<u>136,719</u>	<u>48,814</u>
Disbursements:		
General government	152,081	
Highways and streets		16,405
Public safety	6,114	18,245
Total Disbursements	<u>158,195</u>	<u>34,650</u>
Cash Balance, December 31, 2025	<u>\$ 130,876</u>	<u>\$ 53,739</u>

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

Schedule 2

	Street	Fire Equipment and Training Act 833	Total
Cash Balance, January 1, 2025	\$ 12,119	\$ 27,456	\$ 39,575
Receipts:			
State aid	18,505	27,806	46,311
Property taxes	2,482		2,482
Interest	21		21
Total Receipts	<u>21,008</u>	<u>27,806</u>	<u>48,814</u>
Disbursements:			
Highways and streets	16,405		16,405
Public safety		18,245	18,245
Total Disbursements	<u>16,405</u>	<u>18,245</u>	<u>34,650</u>
Cash Balance, December 31, 2025	<u>\$ 16,722</u>	<u>\$ 37,017</u>	<u>\$ 53,739</u>

CITY OF HUMNOKE, 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 General Fund column on the Financial Schedules includes the following bank accounts:
General and Humnoke Fire Department
3. The Municipality's capital assets records are summarized below:

	December 31, 2025
Land	\$ 60,235
Buildings	672,625
Equipment	243,329
 Total	 \$ 976,189