City of Patterson, Arkansas

Financial Information Report

December 31, 2025

LEGISLATIVE JOINT AUDITING COMMITTEE

CITY OF PATTERSON, ARKANSAS
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City of Patterson, 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 requested certain cash basis financial information and your acknowledgement of compliance with certain state laws and accepted accounting practices for the City of Patterson, Arkansas, as of and for the year ended December 31, 2025, and have issued our report thereon dated August 17, 2026. This information was not requested for the Water and Sewer 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: John Leonard
Recorder/Treasurer: Amber Johnson
Police Chief: Jay Atkins

No issues 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

Kevin William White, CPA, JD
Legislative Auditor

Little Rock, Arkansas
August 17, 2026
LOM215025

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

	General Fund	Special Revenue Funds
Cash Balance, January 1, 2025	$ 256,886	$ 117,311
Receipts:		
State aid	4,606	26,195
Property taxes	13,609	3,638
Franchise fees	18,794	
Sales taxes	65,868	
Fines, forfeitures, and costs	9,018	
Interest	4,657	299
Local permits and fees	180	
Sanitation fees	44,077	
Other	15,852	170
Contributions from water department	8,543	
Total Receipts	185,204	30,302
Disbursements:		
General government	116,744	
Law enforcement	16,336	
Highways and streets		22,135
Public safety	7,847	
Sanitation	44,077	
Contributions to water department		49,746
Total Disbursements	185,004	71,881
Cash Balance, December 31, 2025	$ 257,086	$ 75,732

CITY OF PATTERSON, 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	$ 67,565	$ 49,746	$ 117,311
Receipts:			
State aid	26,195		26,195
Property taxes	3,638		3,638
Interest	299		299
Other	170		170
Total Receipts	30,302		30,302
Disbursements:			
Highways and streets	22,135		22,135
Contributions to water department		49,746	49,746
Total Disbursements	22,135	49,746	71,881
Cash Balance, December 31, 2025	$ 75,732	$ 0	$ 75,732

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

Schedule 3

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

2. The General Fund column on the Financial Schedules includes the following bank accounts:
   General and Volunteer Fire Department

3. The Municipality's fixed asset records are summarized below:

	December 31, 2025
Land	$ 34,294
Buildings	432,258
Equipment	559,827
Total	$ 1,026,379