

City of Rison, Arkansas

Financial and Compliance Report

December 31, 2024

LEGISLATIVE JOINT AUDITING COMMITTEE



CITY OF RISON, ARKANSAS
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FOR THE YEAR ENDED DECEMBER 31, 2024

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Legislative Auditor

LEGISLATIVE JOINT AUDITING COMMITTEE ARKANSAS LEGISLATIVE AUDIT

Financial and Compliance Report

City of Rison, 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 Rison, Arkansas, as of and for the year ended December 31, 2024, and have issued our report thereon dated November 6, 2025. These procedures were not performed for the Water and Sewer Fund. Management of the City is responsible for maintaining the financial records and complying with state laws and accepted accounting practices.

The findings contained in this section relate to the following officials who held office during 2024:

Mayor: Charles Roberts
Recorder/Treasurer: Rhonda Hopson (appointed September 3, 2024)
Rhonda Thompson (deceased August 2, 2024)

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.

Noncompliance with state law and accepted accounting principles was noted in the office of **Mayor**.

Mayor

The City paid \$1,404 to the Mayor's spouse for bookkeeping services without an authorizing ordinance, in apparent conflict with Ark. Code Ann. § 14-42-107.

Projects funded with Rural Community Grant funds were not completed within twelve (12) months after the date of the grant award, in noncompliance with Ark. Code Ann. § 14-270-103.

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".

Kevin William White, CPA, JD
Legislative Auditor

Little Rock, Arkansas
November 6, 2025
LOM216524

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

Schedule 1

	General Fund	Special Revenue Funds
	<u> </u>	<u> </u>
Cash Balance, January 1, 2024	\$ 186,730	\$ 346,237
Receipts:		
State aid	14,381	90,268
Property taxes	41,187	22,214
Franchise fees	75,293	
Sales taxes	328,670	
Interest	843	83
Local permits and fees	1,967	
Sanitation fees	23	
Contribution from water and sewer	2,143	
Other	53,904	
Transfers in	7,616	
Total Receipts	<u>526,027</u>	<u>112,565</u>
Disbursements:		
General government	210,762	28,874
Law enforcement		164,257
Highways and streets		96,808
Recreation and culture		89,597
Contributions to water and sewer	55,000	
Transfers out		7,616
Total Disbursements	<u>265,762</u>	<u>387,152</u>
Cash Balance, December 31, 2024	<u>\$ 446,995</u>	<u>\$ 71,650</u>

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

Schedule 2

	Street	Police Equipment	Fire Department Training	American Rescue Plan Act	Outdoor Recreation Grant	Rural Community Grant	Total
Cash Balance, January 1, 2024	\$ 14,125	\$ 14,842	\$ 14,802	\$ 193,131	\$ 94,337	\$ 15,000	\$ 346,237
Receipts:							
State aid	79,517		10,751				90,268
Property taxes	22,214						22,214
Interest		83					83
Total Receipts	<u>101,731</u>	<u>83</u>	<u>10,751</u>				<u>112,565</u>
Disbursements:							
General government				28,874			28,874
Law enforcement				164,257			164,257
Highways and streets	96,808						96,808
Recreation and culture					89,597		89,597
Transfers out			7,616				7,616
Total Disbursements	<u>96,808</u>		<u>7,616</u>	<u>193,131</u>	<u>89,597</u>		<u>387,152</u>
Cash Balance, December 31, 2024	<u>\$ 19,048</u>	<u>\$ 14,925</u>	<u>\$ 17,937</u>	<u>\$ 0</u>	<u>\$ 4,740</u>	<u>\$ 15,000</u>	<u>\$ 71,650</u>

CITY OF RISON, ARKANSAS
OTHER INFORMATION
FOR THE YEAR ENDED DECEMBER 31, 2024
(UNAUDITED)

Schedule 3

1. Cash balances on the Financial Schedules include demand and savings accounts.
2. The General Fund column on the Financial Schedules includes the following bank accounts:
General, Sales Tax, and Fire Department Special
3. The Municipality's capital assets records are summarized below:

	December 31, 2024
Land	\$ 125,000
Buildings	492,543
Equipment	421,350
Total	<u>\$ 1,038,893</u>