

City of Rison, Arkansas

Financial and Compliance Report

December 31, 2025

LEGISLATIVE JOINT AUDITING COMMITTEE



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

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Kevin William White, CPA, JD
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, 2025, and have issued our report thereon dated August 6, 2026. 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 commentary contained in this section relates to the following officials who held office during 2025:

Mayor: Charles Roberts
Recorder/Treasurer: Nadine Young (appointed July 1, 2025)
Rhonda Hopson (resigned June 3, 2025)

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", written over a horizontal line.

Kevin William White, CPA, JD
Legislative Auditor

Little Rock, Arkansas
August 6, 2026
LOM216525

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

Schedule 1

	General Fund	Special Revenue Funds
Cash Balance, January 1, 2025	\$ 446,995	\$ 71,650
Receipts:		
State aid	14,368	81,756
Property taxes	38,511	20,557
Franchise fees	78,558	
Sales taxes	313,163	
Interest	2,261	82
Local permits and fees	1,465	
Sanitation fees	63	
Contribution from water and sewer	10,318	
Other	19,861	763
Transfers in	15,000	
Total Receipts	<u>493,568</u>	<u>103,158</u>
Disbursements:		
General government	237,886	
Law enforcement	167,809	
Highways and streets		91,078
Public safety		6,054
Recreation and culture		4,740
Transfers out		15,000
Total Disbursements	<u>405,695</u>	<u>116,872</u>
Cash Balance, December 31, 2025	<u>\$ 534,868</u>	<u>\$ 57,936</u>

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

Schedule 2

	Street	Police Equipment	Fire Department Training	Outdoor Recreation Grant	Rural Community Grant	Total
Cash Balance, January 1, 2025	\$ 19,048	\$ 14,925	\$ 17,937	\$ 4,740	\$ 15,000	\$ 71,650
Receipts:						
State aid	81,756					81,756
Property taxes	20,557					20,557
Interest		82				82
Other	163		600			763
Total Receipts	102,476	82	600			103,158
Disbursements:						
Highways and streets	91,078					91,078
Public safety			6,054			6,054
Recreation and culture				4,740		4,740
Transfers out					15,000	15,000
Total Disbursements	91,078		6,054	4,740	15,000	116,872
Cash Balance, December 31, 2025	\$ 30,446	\$ 15,007	\$ 12,483	\$ 0	\$ 0	\$ 57,936

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

Schedule 3

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

2. The General Fund column on the Financial Schedules includes the following bank accounts:
General, Sales Tax, and Fire Department Special

3. The cash balance at year-end in the custodial fund is as follows:

	December 31, 2025
Municipal and County Aid	\$ 35,824

This balance represents state revenue that has not been transferred to the appropriate fund.

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

	December 31, 2025
Land	\$ 125,000
Buildings	492,543
Equipment	488,045
Total	\$ 1,105,588