

**Town of Alicia, Arkansas**

**Financial Information Report**

**December 31, 2025**

LEGISLATIVE JOINT AUDITING COMMITTEE

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TOWN OF ALICIA, ARKANSAS  
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FOR THE YEAR ENDED DECEMBER 31, 2025

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# Arkansas

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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 Information Report

Town of Alicia, 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 Town of Alicia, Arkansas, as of and for the year ended December 31, 2025, and have issued our report thereon dated August 31, 2026. This information was not requested for the Water and Sewer Department. Management of the Town 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: Melba Verke  
Recorder: William Teague (resigned June 16, 2025)  
Treasurer: Vacant

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 Town 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", with a stylized flourish at the end.

Kevin William White, CPA, JD  
Legislative Auditor

Little Rock, Arkansas  
August 31, 2026  
LOM300225

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

|                                 | General<br>Fund  | Special<br>Revenue<br>Funds |
|---------------------------------|------------------|-----------------------------|
| Cash Balance, January 1, 2025   | \$ 30,932        | \$ 26,364                   |
| Receipts:                       |                  |                             |
| State aid                       | 2,124            | 26,382                      |
| Federal aid                     |                  | 158,802                     |
| Property taxes                  | 1,441            | 2,686                       |
| Franchise fees                  | 48               | 4,366                       |
| Sales taxes                     | 17,386           |                             |
| Fines, forfeitures, and costs   | 575              |                             |
| Donations                       |                  | 1,061                       |
| Other                           | 797              | 20                          |
| Total Receipts                  | <u>22,371</u>    | <u>193,317</u>              |
| Disbursements:                  |                  |                             |
| General government              | 20,192           | 315                         |
| Highways and streets            |                  | 15,510                      |
| Public safety                   |                  | 13,128                      |
| Wastewater                      |                  | 158,802                     |
| Total Disbursements             | <u>20,192</u>    | <u>187,755</u>              |
| Cash Balance, December 31, 2025 | <u>\$ 33,111</u> | <u>\$ 31,926</u>            |

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

Schedule 2

|                                 | Street           | Fire Equipment<br>and Training | Drainage<br>Project | American<br>Rescue Plan Act | Total            |
|---------------------------------|------------------|--------------------------------|---------------------|-----------------------------|------------------|
| Cash Balance, January 1, 2025   | \$ 21,983        | \$ 4,040                       | \$ 26               | \$ 315                      | \$ 26,364        |
| Receipts:                       |                  |                                |                     |                             |                  |
| State aid                       | 12,084           | 14,298                         |                     |                             | 26,382           |
| Federal aid                     |                  |                                | 158,802             |                             | 158,802          |
| Property taxes                  | 1,200            | 1,486                          |                     |                             | 2,686            |
| Franchise fees                  | 4,366            |                                |                     |                             | 4,366            |
| Donations                       |                  | 1,061                          |                     |                             | 1,061            |
| Other                           |                  | 20                             |                     |                             | 20               |
| Total Receipts                  | <u>17,650</u>    | <u>16,865</u>                  | <u>158,802</u>      |                             | <u>193,317</u>   |
| Disbursements:                  |                  |                                |                     |                             |                  |
| General government              |                  |                                |                     | 315                         | 315              |
| Highways and streets            | 15,510           |                                |                     |                             | 15,510           |
| Public safety                   |                  | 13,128                         |                     |                             | 13,128           |
| Wastewater                      |                  |                                | 158,802             |                             | 158,802          |
| Total Disbursements             | <u>15,510</u>    | <u>13,128</u>                  | <u>158,802</u>      | <u>315</u>                  | <u>187,755</u>   |
| Cash Balance, December 31, 2025 | <u>\$ 24,123</u> | <u>\$ 7,777</u>                | <u>\$ 26</u>        | <u>\$ 0</u>                 | <u>\$ 31,926</u> |

TOWN OF ALICIA, 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 Municipality's fixed asset records are summarized below:

|           | <u>December 31,</u><br><u>2025</u> |
|-----------|------------------------------------|
| Land      | \$ 7,139                           |
| Buildings | 114,105                            |
| Equipment | <u>131,204</u>                     |
| Total     | <u><u>\$ 252,448</u></u>           |