Town of Amagon, Arkansas

Financial Information Report

December 31, 2025

LEGISLATIVE JOINT AUDITING COMMITTEE

LEGISLATIVE AUDIT

ARKANSAS

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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 Amagon, Arkansas, as of and for the year ended December 31, 2025, and have issued our report thereon dated August 10, 2026. This information was not requested for the Sewer Fund. Management of the Town is responsible for maintaining the financial records and complying with state laws and accepted accounting practices.

The finding contained in this section relates to the following officials who held office during 2025:

Mayor: Daniel Riley
Recorder: Genette Brumley
Treasurer: Vacant

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

Mayor

Restricted Street Fund revenue of $11,000 was used to replace septic tanks on two private properties in apparent noncompliance with Ark. Code Ann. §§ 26-79-104, 27-70-207 and in apparent conflict with Ark. Const. art. 12 § 5.

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

Kevin William White, CPA, JD
Legislative Auditor

Little Rock, Arkansas
August 10, 2026
LOM300625

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

Schedule 1

	General Fund	Special Revenue Fund (Street)
Cash Balance, January 1, 2025	$ 7,670	$ 15,907
Receipts:		
State aid	1,025	5,830
Property taxes	2,732	821
Franchise fees	8,359	
Sales taxes	12,318	
Interest	3	7
Total Receipts	24,437	6,658
Disbursements:		
General government	23,417	
Highways and streets		5,031
Contributions to sewer department		11,000
Total Disbursements	23,417	16,031
Cash Balance, December 31, 2025	$ 8,690	$ 6,534

TOWN OF AMAGON, ARKANSAS
OTHER INFORMATION
FOR THE YEAR ENDED DECEMBER 31, 2025
(UNAUDITED)

Schedule 2

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 Payroll Liability

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

	December 31, 2025
Land	$ 8,100
Buildings	239,000
Equipment	52,542
Total	$ 299,642