

Town of La Grange, Arkansas

Financial Information Report

December 31, 2025

LEGISLATIVE JOINT AUDITING COMMITTEE



TOWN OF LA GRANGE, ARKANSAS
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Arkansas

Sen. Jim Petty
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 La Grange, 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 La Grange, 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 Sewer Fund. 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: Rebecca Brown
Recorder/Treasurer: Sandra Wheeler

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 dark ink, appearing to read "Kevin White", written over a light blue horizontal line.

Kevin William White, CPA, JD
Legislative Auditor

Little Rock, Arkansas
August 17, 2026
LOM309325

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

	General Fund	Special Revenue Fund (Street)
Cash Balance, January 1, 2025	\$ 3,996	\$ 52,099
Receipts:		
State aid	773	4,394
Property taxes	5,001	
Franchise fees	1,763	
Sales taxes	6,679	
Sanitation fees	4,014	
Total Receipts	<u>18,230</u>	<u>4,394</u>
Disbursements:		
General government	11,851	
Highways and streets		2,240
Sanitation	3,472	
Total Disbursements	<u>15,323</u>	<u>2,240</u>
Cash Balance, December 31, 2025	<u>\$ 6,903</u>	<u>\$ 54,253</u>

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

Schedule 2

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

	December 31, 2025
Land	\$ 3,500
Buildings	34,000
Equipment	17,465
Total	\$ 54,965