City of Austin, Arkansas

Financial and Compliance Report

December 31, 2025

LEGISLATIVE JOINT AUDITING COMMITTEE

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

Financial and Compliance Report

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LEGISLATIVE JOINT AUDITING COMMITTEE
ARKANSAS LEGISLATIVE AUDIT

Financial and Compliance Report

City of Austin, 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 Austin, Arkansas, as of and for the year ended December 31, 2025, and have issued our report thereon dated July 14, 2026. These procedures were not performed for the Water and Sewer Funds. 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: Bernie Chamberlain
Recorder/Treasurer: Tommie Hoffman
District Court Clerk: Brenda Kleck
Police Chief: Glen Cook

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



Kevin William White, CPA, JD
Legislative Auditor

Little Rock, Arkansas
July 14, 2026
LOM120225

CITY OF AUSTIN, 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	$ 2,432,716	$ 1,336,278
Receipts:		
State aid	226,409	320,176
Property taxes	226,004	43,449
Franchise fees	139,064	
Sales taxes	1,266,060	165,266
Fines, forfeitures, and costs	50,512	2,991
Interest	1,312	562
Local permits and fees	35,416	
Other	89,006	16,691
Contribution from water	1,458	
Total Receipts	2,035,241	549,135
Disbursements:		
General government	843,822	
Law enforcement	720,769	3,685
Highways and streets		811,426
Public safety	105,582	
Recreation and culture	18,891	
Contribution to water	15,490	
Wastewater		264,286
Total Disbursements	1,704,554	1,079,397
Cash Balance, December 31, 2025	$ 2,763,403	$ 806,016

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

Schedule 2

	Street	Fire Equipment & Training Act 833	Drug Control	District Court Automation	American Rescue Plan Act	Total
Cash Balance, January 1, 2025	$ 1,022,484	$ 44,976	$ 245	$ 4,322	$ 264,251	$ 1,336,278
Receipts:						
State aid	292,370	27,806				320,176
Property taxes	43,449					43,449
Sales taxes	165,266					165,266
Fines, forfeitures, and costs				2,991		2,991
Interest	497	28		1	36	562
Other	16,691					16,691
Total Receipts	518,273	27,834		2,992	36	549,135
Disbursements:						
Law enforcement				3,685		3,685
Highways and streets	811,426					811,426
Wastewater					264,286	264,286
Total Disbursements	811,426			3,685	264,286	1,079,397
Cash Balance, December 31, 2025	$ 729,331	$ 72,810	$ 245	$ 3,629	$ 1.00	$ 806,016

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

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, Fire, and Park

3. Cash balances at year-end in the custodial funds are as follows:

	December 31, 2025
District Court	$ 22,048
Administration of Justice	930

These balances represent fines, forfeitures, and costs that have not been transferred to the appropriate entities.

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

	December 31, 2025
Land	$ 1,060,000
Buildings	2,927,428
Equipment	2,726,147
Total	$ 6,713,575