City of Campbell Station, Arkansas

Financial and Compliance Report

December 31, 2025

LEGISLATIVE JOINT AUDITING COMMITTEE

CITY OF CAMPBELL STATION, ARKANSAS
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FOR THE YEAR ENDED DECEMBER 31, 2025

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Arkansas

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Senate Vice Chair

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Kevin William White, CPA, JD
Legislative Auditor

LEGISLATIVE JOINT AUDITING COMMITTEE
ARKANSAS LEGISLATIVE AUDIT

Financial and Compliance Report

City of Campbell Station, 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 Campbell Station, Arkansas, as of and for the year ended December 31, 2025, and have issued our report thereon dated May 5, 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: John Reed
Recorder/Treasurer: Sarah Hodge

We evaluated the City's compliance with certain state laws concerning general 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
May 5, 2026
LOM202325

CITY OF CAMPBELL STATION, 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	$ 51,600	$ 45,034
Receipts:		
State aid	3,447	19,604
Property taxes	12,830	3,829
Franchise fees	9,410	
Sales taxes	41,417	
Interest	236	
Sanitation fees	19,386	
Insurance proceeds	135,738	
Other	3,110	
Total Receipts	225,574	23,433
Disbursements:		
General government	99,650	
Highways and streets		23,602
Public safety	65,625	
Sanitation	19,598	
Debt service		24,743
Total Disbursements	184,873	48,345
Cash Balance, December 31, 2025	$ 92,301	$ 20,122

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

Schedule 2

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 and Sanitation

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

	December 31, 2025
Land	$ 2,000
Buildings	79,707
Equipment	173,520
Total	$ 255,227

4. The outstanding balance at year-end for long-term liabilities is as follows:

	December 31, 2025
Financed purchase	$ 64,615