City of Hackett, Arkansas

Financial and Compliance Report

December 31, 2025

LEGISLATIVE JOINT AUDITING COMMITTEE

CITY OF HACKETT, 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 Hackett, 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 Hackett, Arkansas, as of and for the year ended December 31, 2025, and have issued our report thereon dated April 13, 2026. These procedures were not performed for the Water and Sewer Department. 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: Louis Kirkendall
Recorder: Nikki Dorr (Appointed November 1, 2025)
Patricia Black (Resigned October 31, 2025)
Treasurer: Kelly Lane
City Clerk: Jennifer Costa
Police Chief: Sean White

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
April 13, 2026
LOM207625

CITY OF HACKETT, 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	$ 355,116	$ 344,237
Receipts:		
State aid	46,297	66,248
Property taxes	47,733	14,320
Franchise fees	45,520	
Sales taxes	337,607	10,760
Fines, forfeitures, and costs	11,684	
Interest	1,683	2,837
Local permits and fees	14,587	
Contribution from water department	74,065	
Other	19,304	127
Total Receipts	598,479	94,292
Disbursements:		
General government	240,958	
Law enforcement	184,369	
Highways and streets		178,808
Public safety	136,118	
Recreation and culture	16,263	
Debt service	2,645	
Contributions to water	59,871	
Total Disbursements	640,225	178,808
Cash Balance, December 31, 2025	$ 313,370	$ 259,721

CITY OF HACKETT, 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, Park, Fire Department, and Police Department

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

	December 31, 2025
Land	$ 80,318
Buildings	556,644
Equipment	853,435
Total	$ 1,490,397