City of Scranton, Arkansas

Financial and Compliance Report

December 31, 2025

LEGISLATIVE JOINT AUDITING COMMITTEE

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

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LEGISLATIVE JOINT AUDITING COMMITTEE
ARKANSAS LEGISLATIVE AUDIT

Financial and Compliance Report

City of Scranton, 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 Scranton, Arkansas, as of and for the year ended December 31, 2025, and have issued our report thereon dated June 9, 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:

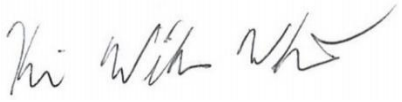
Mayor: David Corbitt
Recorder/Treasurer: Carri Corbitt

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
June 9, 2026
LOM216825

CITY OF SCRANTON, 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	$ 305,567	$ 36,191
Receipts:		
State aid	3,640	20,702
Property taxes	4,819	4,525
Franchise fees	9,806	
Sales taxes	107,671	
Interest	2,230	51
Local permits and fees	211	1,160
Transfers in		83,504
Total Receipts	128,377	109,942
Disbursements:		
General government	86,635	
Highways and streets		15,676
Recreation and culture	50	88,831
Transfers out	83,504	
Total Disbursements	170,189	104,507
Cash Balance, December 31, 2025	$ 263,755	$ 41,626

CITY OF SCRANTON, ARKANSAS

Schedule 2

COMBINING SCHEDULE OF FINANCIAL INFORMATION - SPECIAL REVENUE FUNDS

FOR THE YEAR ENDED DECEMBER 31, 2025

(UNAUDITED)

	Street	Park	Dublin Park	Grants	Total
Cash Balance, January 1, 2025	$ 11,352	$ 8,566	$ 16,173	$ 100	$ 36,191
Receipts:					
State aid	20,702				20,702
Property taxes	4,525				4,525
Interest	51				51
Local permits and fees			1,160		1,160
Transfers in		38,364		45,140	83,504
Total Receipts	25,278	38,364	1,160	45,140	109,942
Disbursements:					
Highways and streets	15,676				15,676
Recreation and culture		42,362	1,329	45,140	88,831
Total Disbursements	15,676	42,362	1,329	45,140	104,507
Cash Balance, December 31, 2025	$ 20,954	$ 4,568	$ 16,004	$ 100	$ 41,626

CITY OF SCRANTON, 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 Municipality's capital assets records are summarized below:

	December 31, 2025
Land	$ 89,316
Buildings	116,128
Equipment	115,361
Total	$ 320,805