

City of St. Francis, Arkansas

Financial Information Report

December 31, 2025

LEGISLATIVE JOINT AUDITING COMMITTEE



CITY OF ST. FRANCIS, ARKANSAS
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Arkansas



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Sen. Jim Dotson
Senate Vice Chair

Rep. Robin Lundstrum
House Chair
Rep. RJ Hawk
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Kevin William White, CPA, JD
Legislative Auditor

LEGISLATIVE JOINT AUDITING COMMITTEE ARKANSAS LEGISLATIVE AUDIT

Financial Information Report

City of St. Francis, 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 City of St. Francis, Arkansas, as of and for the year ended December 31, 2025, and have issued our report thereon dated April 16, 2026. This information was not requested 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: Teresa Johnson
Recorder/Treasurer: Bradley Deckard

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 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

A handwritten signature in black ink, appearing to read "Kevin White", written over a horizontal line.

Kevin William White, CPA, JD
Legislative Auditor

Little Rock, Arkansas
April 16, 2026
LOM217325

CITY OF ST. FRANCIS, ARKANSAS
 SCHEDULE OF FINANCIAL INFORMATION
 FOR THE YEAR ENDED DECEMBER 31, 2025
 (UNAUDITED)

Schedule 1

	General Fund	Special Revenue Funds
	<u> </u>	<u> </u>
Cash Balance, January 1, 2025	\$ 304,812	\$ 92,276
Receipts:		
State aid	7,618	78,151
Property taxes	7,721	2,318
Franchise fees	13,041	
Sales taxes	43,068	
Interest	7,624	1,584
Local permits and fees	5,280	
Other	2,668	4,781
Total Receipts	<u>87,020</u>	<u>86,834</u>
Disbursements:		
General government	40,972	
Highways and streets		13,650
Public safety	8,203	21,750
Total Disbursements	<u>49,175</u>	<u>35,400</u>
Cash Balance, December 31, 2025	<u>\$ 342,657</u>	<u>\$ 143,710</u>

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

Schedule 2

	<u>Street</u>	<u>Fire Department</u>	<u>Total</u>
Cash Balance, January 1, 2025	\$ 86,539	\$ 5,737	\$ 92,276
Receipts:			
State aid	18,421	59,730	78,151
Property taxes	2,318		2,318
Interest	1,582	2	1,584
Other	75	4,706	4,781
Total Receipts	<u>22,396</u>	<u>64,438</u>	<u>86,834</u>
Disbursements:			
Highways and streets	13,650		13,650
Public safety		21,750	21,750
Total Disbursements	<u>13,650</u>	<u>21,750</u>	<u>35,400</u>
Cash Balance, December 31, 2025	<u>\$ 95,285</u>	<u>\$ 48,425</u>	<u>\$ 143,710</u>

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

Schedule 3

1. Cash balances on the Financial Schedules include demand and savings accounts and certificates of deposit.
2. The municipality's fixed asset records are summarized below:

	<u>December 31,</u> <u>2025</u>
Land	\$ 18,936
Buildings	68,338
Equipment	<u>97,843</u>
Total	<u>\$ 185,117</u>