City of Swifton, Arkansas

Financial Information Report

December 31, 2025

LEGISLATIVE JOINT AUDITING COMMITTEE

CITY OF SWIFTON, ARKANSAS
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Kevin William White, CPA, JD
Legislative Auditor

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Financial Information Report

City of Swifton, 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 Swifton, Arkansas, as of and for the year ended December 31, 2025, and have issued our report thereon dated June 1, 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: Charles Dukes
Recorder/Treasurer: Tabitha Johnson
Police Chief: Vernon Moore

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

Kevin William White, CPA, JD
Legislative Auditor

Little Rock, Arkansas
June 1, 2026
LOM218025

Schedule 1

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

	General Fund	Special Revenue Fund
Cash Balance, January 1, 2025	$ 377,895	$ 41,218
Receipts:		
State aid	27,798	61,939
Property taxes	13,119	7,862
Franchise fees	28,496	
Sales taxes	215,562	
Fines, forfeitures, and costs	4,222	
Interest	93	
Local permits and fees	4,400	
Sanitation fees	68,250	
Donations	2,785	
Other	16,398	
Total Receipts	381,123	69,801
Disbursements:		
General government	83,795	
Law enforcement	120,388	
Highways and streets		51,230
Public safety	17,631	
Sanitation	60,000	
Health	5,518	
Recreation and culture	3,898	
Total Disbursements	291,230	51,230
Cash Balance, December 31, 2025	$ 467,788	$ 59,789

Schedule 2

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

	Street	Court	Total
Cash Balance, January 1, 2025	$ 41,047	$ 171	$ 41,218
Receipts:			
State aid	61,939		61,939
Property taxes	7,862		7,862
Total Receipts	69,801		69,801
Disbursements:			
Highways and streets	51,230		51,230
Cash Balance, December 31, 2025	$ 59,618	$ 171	$ 59,789

Schedule 3

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

1. Cash balances on the Financial Schedules include demand and savings accounts.

2. The General Fund column on the Financial Schedules includes the following bank accounts:
General, General Savings, Activity, Fire Department Special, Volunteer Fire

3. The Municipality's fixed asset records are summarized below:

	December 31, 2025
Land	$ 22,171
Buildings	363,932
Equipment	717,510
Total	$ 1,103,613