Town of Lonsdale, Arkansas

Financial and Compliance Report

December 31, 2025

LEGISLATIVE JOINT AUDITING COMMITTEE

TOWN OF LONSDALE, ARKANSAS
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FOR THE YEAR ENDED DECEMBER 31, 2025

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Legislative Auditor

LEGISLATIVE JOINT AUDITING COMMITTEE
ARKANSAS LEGISLATIVE AUDIT

Financial and Compliance Report

Town of Lonsdale, 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 Town of Lonsdale, Arkansas, as of and for the year ended December 31, 2025, and have issued our report thereon dated April 7, 2026. Management of the Town is responsible for maintaining the financial records and complying with state laws and accepted accounting practices.

The finding contained in this section relates to the following officials who held office during 2025:

Mayor: Steven Snellback
Recorder/Treasurer: Jeanna Brown

We evaluated the Town's compliance with certain state laws concerning general and district court accounting, budgeting, purchasing, and investing and depositing of public funds.

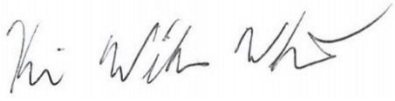
Noncompliance with state law and accepted accounting practices was noted in the office of **Mayor**.

Mayor

Street Fund disbursements exceeded appropriations by $2,654 (74%) in noncompliance with Ark. Code Ann. § 14-58-203.

This report is intended solely for the information and use of the Legislative Joint Auditing Committee, local Town 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 7, 2026
LOM309925

TOWN OF LONSDALE, 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	$ 116,231	$ 96,756
Receipts:		
State aid	1,530	8,704
Property taxes	1,135	
Franchise fees	7,458	
Sales taxes	44,743	
Interest	128	98
Other	678	
Total Receipts	55,672	8,802
Disbursements:		
General government	21,939	
Highways and streets		6,226
Sales taxes remitted to Garland County	11,186	
Recreation and culture		5,401
Total Disbursements	33,125	11,627
Cash Balance, December 31, 2025	$ 138,778	$ 93,931

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

Schedule 2

	Street	American Rescue Plan Act	Total
Cash Balance, January 1, 2025	$ 91,359	$ 5,397	$ 96,756
Receipts:			
State aid	8,704		8,704
Interest	94	4	98
Total Receipts	8,798	4	8,802
Disbursements:			
Highways and streets	6,226		6,226
Recreation and culture		5,401	5,401
Total Disbursements	6,226	5,401	11,627
Cash Balance, December 31, 2025	$ 93,931	$ 0	$ 93,931

TOWN OF LONSDALE, ARKANSAS
OTHER INFORMATION
FOR THE YEAR ENDED DECEMBER 31, 2025
(UNAUDITED)

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

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

	December 31, 2025
Land	$ 52,782
Buildings	28,222
Equipment	15,418
Total	$ 96,422