

**Town of Anthonyville, Arkansas**

**Financial and Compliance Report**

**December 31, 2025**

LEGISLATIVE JOINT AUDITING COMMITTEE

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

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# Arkansas

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**Sen. Jim Dotson**  
Senate Vice Chair



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House Chair  
**Rep. RJ Hawk**  
House Vice Chair

**Kevin William White, CPA, JD**  
Legislative Auditor

## LEGISLATIVE JOINT AUDITING COMMITTEE ARKANSAS LEGISLATIVE AUDIT

### Financial and Compliance Report

Town of Anthonyville, 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 Anthonyville, Arkansas, as of and for the year ended December 31, 2025, and have issued our report thereon dated April 23, 2026. These procedures were not performed for the Sewer Fund. Management of the Town 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: Leroy Wright, Sr.  
Recorder/Treasurer: Shirley Craig

We evaluated the Town's compliance with certain state laws concerning general 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 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

A handwritten signature in black ink, appearing to read "Kevin White".

Kevin William White, CPA, JD  
Legislative Auditor

Little Rock, Arkansas  
April 23, 2026  
LOM319825

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

Schedule 1

	General Fund	Special Revenue Funds	Debt Service Fund (Community Building)
Cash Balance, January 1, 2025	\$ 6,544	\$ 25,375	\$ 407
Receipts:			
State aid	2,006	36,454	
Property taxes	12,800	1,422	
Franchise fees	4,770		
Sales taxes	43,174		
Fundraiser and donations		12,601	
Fire dues and fees		2,215	
Sanitation fees		10,874	
Contribution from water and sewer department	50	150	
Other	1,404		
Transfers in			4,500
Total Receipts	<u>64,204</u>	<u>63,716</u>	<u>4,500</u>
Disbursements:			
General government	52,056		
Highways and streets		15,144	
Public safety		30,836	144
Sanitation		11,226	
Wastewater		67	
Debt service			2,268
Transfers out		4,500	
Total Disbursements	<u>52,056</u>	<u>61,773</u>	<u>2,412</u>
Cash Balance, December 31, 2025	<u>\$ 18,692</u>	<u>\$ 27,318</u>	<u>\$ 2,495</u>

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

Schedule 2

	Street	Fire Equipment and Training	Volunteer Fire Department Fundraiser	Sanitation	Sewer Pond/ Levee Grant	Total
Cash Balance, January 1, 2025	\$ 4,752	\$ 15,728	\$ 4,297	\$ 531	\$ 67	\$ 25,375
Receipts:						
State aid	11,408	25,046				36,454
Property taxes	1,422					1,422
Fundraiser and donations			12,601			12,601
Fire dues and fees			2,215			2,215
Sanitation fees				10,874		10,874
Contribution from water and sewer department			150			150
Total Receipts	<u>12,830</u>	<u>25,046</u>	<u>14,966</u>	<u>10,874</u>		<u>63,716</u>
Disbursements:						
Highways and streets	15,144					15,144
Public safety		24,244	6,592			30,836
Sanitation				11,226		11,226
Wastewater					67	67
Transfers out		3,500	1,000			4,500
Total Disbursements	<u>15,144</u>	<u>27,744</u>	<u>7,592</u>	<u>11,226</u>	<u>67</u>	<u>61,773</u>
Cash Balance, December 31, 2025	<u>\$ 2,438</u>	<u>\$ 13,030</u>	<u>\$ 11,671</u>	<u>\$ 179</u>	<u>\$ 0</u>	<u>\$ 27,318</u>

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

Schedule 3

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

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

	<u>December 31, 2025</u>
Land	\$ 56,000
Buildings	306,750
Equipment	<u>187,670</u>
Total	<u>\$ 550,420</u>

3. The outstanding balance at year-end for long-term liabilities is as follows:

	<u>December 31, 2025</u>
United States Department of Agriculture Loan Payable	<u>\$ 30,157</u>