

City of Weiner, Arkansas

Financial and Compliance Report

December 31, 2025



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

Financial and Compliance Report

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Legislative Auditor

LEGISLATIVE JOINT AUDITING COMMITTEE ARKANSAS LEGISLATIVE AUDIT

Financial and Compliance Report

City of Weiner, 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 Weiner, Arkansas, as of and for the year ended December 31, 2025, and have issued our report thereon dated March 24, 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: Jeremy Kimble
Recorder/Treasurer: Myra Schwarz
Police Chief: Willester Black

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

A handwritten signature in cursive script, appearing to read "Kevin White".

Kevin William White, CPA, JD
Legislative Auditor

Little Rock, Arkansas
March 24, 2026
LOM219325

CITY OF WEINER, 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	\$ 632,199	\$ 173,020
Receipts:		
State aid	9,613	82,933
Property taxes	71,726	13,285
Franchise fees	47,571	
Sales taxes	393,362	
Fines, forfeitures, and costs	20,376	
Interest	17,490	161
Local permits and fees	2,040	
Sanitation fees	134,849	
Other	2,009	
Total Receipts	<u>699,036</u>	<u>96,379</u>
Disbursements:		
General government	332,821	
Law enforcement	107,832	
Highways and streets		37,506
Public safety	28,518	
Sanitation	132,179	
Recreation and culture	20,815	
Sales tax distributed to water department	89,083	
Total Disbursements	<u>711,248</u>	<u>37,506</u>
Cash Balance, December 31, 2025	<u>\$ 619,987</u>	<u>\$ 231,893</u>

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

Schedule 2

	<u>Street</u>	<u>Fire Equipment and Training</u>	<u>Total</u>
Cash Balance, January 1, 2025	\$ 30,742	\$ 142,278	\$ 173,020
Receipts:			
State aid	54,672	28,261	82,933
Property taxes	13,285		13,285
Interest	5	156	161
Total Receipts	<u>67,962</u>	<u>28,417</u>	<u>96,379</u>
Disbursements:			
Highways and streets	<u>37,506</u>		<u>37,506</u>
Cash Balance, December 31, 2025	<u>\$ 61,198</u>	<u>\$ 170,695</u>	<u>\$ 231,893</u>

CITY OF WEINER, 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 General Fund column on the Financial Schedules includes the following bank accounts:
General, Vehicle Tax, and Sanitation
3. The Municipality's capital assets records are summarized below:

	December 31, 2025
Land	\$ 23,000
Buildings	379,771
Equipment	928,119
Total	<u>\$ 1,330,890</u>