Town of Beedeville, Arkansas

Financial and Compliance Report

December 31, 2025

LEGISLATIVE JOINT AUDITING COMMITTEE

TOWN OF BEEDEVILLE, 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 Beedeville, 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 Beedeville, Arkansas, as of and for the year ended December 31, 2025, and have issued our report thereon dated July 1, 2026. These procedures were not performed for the Water and Sewer Funds. 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: Dale Gardner
Recorder/Treasurer: Polly Adams

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



Kevin William White, CPA, JD
Legislative Auditor

Little Rock, Arkansas
July 1, 2026
LOM301525

Schedule 1

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

	General Fund	Special Revenue Funds
Cash Balance, January 1, 2025	$ 26,354	$ 48,917
Receipts:		
State aid	1,248	13,180
Property taxes	3,441	1,518
Franchise fees	5,380	
Sales taxes	17,328	
Local permits and fees		30
Sanitation fees	3,696	
Other	131	
Total Receipts	31,224	14,728
Disbursements:		
General government	24,344	
Highways and streets		6,248
Public safety	1,800	3,482
Sanitation	7,263	
Recreation and culture		28,977
Total Disbursements	33,407	38,707
Cash Balance, December 31, 2025	$ 24,171	$ 24,938

TOWN OF BEEDEVILLE, ARKANSAS

Schedule 2

COMBINING SCHEDULE OF FINANCIAL INFORMATION - SPECIAL REVENUE FUNDS

FOR THE YEAR ENDED DECEMBER 31, 2025

(UNAUDITED)

	Street	Fire Department	Park	Disaster	Total
Cash Balance, January 1, 2025	$ 10,313	$ 8,731	$ 29,872	$ 1	$ 48,917
Receipts:					
State aid	7,098	6,082			13,180
Property taxes	1,518				1,518
Local permits and fees		30			30
Total Receipts	8,616	6,112			14,728
Disbursements:					
Highways and streets	6,248				6,248
Public safety		3,482			3,482
Recreation and culture			28,977		28,977
Total Disbursements	6,248	3,482	28,977		38,707
Cash Balance, December 31, 2025	$ 12,681	$ 11,361	$ 895	$ 1	$ 24,938

TOWN OF BEEDEVILLE, 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 General Fund column on the Financial Schedules includes the following bank accounts:
   General Fund and Community Building

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

	December 31, 2025
Land	$ 1,804
Buildings	179,807
Equipment	143,556
Total	$ 325,167