Town of Blue Mountain, Arkansas

Financial and Compliance Report

December 31, 2025

LEGISLATIVE JOINT AUDITING COMMITTEE

TOWN OF BLUE MOUNTAIN, 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 Blue Mountain, 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 Blue Mountain, Arkansas, as of and for the year ended December 31, 2025, and have issued our report thereon dated June 22, 2026. These procedures were not performed for the Water Department. 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: Juanita Granier
Recorder/Treasurer: Torie Hollingsworth

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.

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
June 22, 2026
LOM302725

TOWN OF BLUE MOUNTAIN, 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	$ 92,267	$ 119,026
Receipts:		
State aid	1,307	18,562
Property taxes	1,223	919
Franchise fees	2,311	
Sales taxes	18,003	
Interest	238	315
Local permits and fees	30	
Contributions from water department	16,830	
Other	1,523	
Total Receipts	41,465	19,796
Disbursements:		
General government	34,154	
Highways and streets		2,986
Public safety		857
Total Disbursements	34,154	3,843
Cash Balance, December 31, 2025	$ 99,578	$ 134,979

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

Schedule 2

	Street	Fire Department	Total
Cash Balance, January 1, 2025	$ 58,585	$ 60,441	$ 119,026
Receipts:			
State aid	7,436	11,126	18,562
Property taxes	919		919
Interest	154	161	315
Total Receipts	8,509	11,287	19,796
Disbursements:			
Highways and streets	2,986		2,986
Public safety		857	857
Total Disbursements	2,986	857	3,843
Cash Balance, December 31, 2025	$ 64,108	$ 70,871	$ 134,979

TOWN OF BLUE MOUNTAIN, 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.

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

	December 31, 2025
Land	$ 22,978
Buildings	47,785
Equipment	62,873
Total	$ 133,636