

Town of Hunter, Arkansas

Financial and Compliance Report

December 31, 2025

LEGISLATIVE JOINT AUDITING COMMITTEE



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

Financial and Compliance Report

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Arkansas

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Senate Chair
Sen. Jim Dotson
Senate Vice Chair



Rep. Robin Lundstrum
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 Hunter, 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 Hunter, Arkansas, as of and for the year ended December 31, 2025, and have issued our report thereon dated April 8, 2026. 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: Dwain Melvin
Recorder/Treasurer: Jamie Byers

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 8, 2026
LOM308625

TOWN OF HUNTER, 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 | \$ 19,259 | \$ 110,762 |
| Receipts: | | |
| State aid | 1,530 | 8,704 |
| Property taxes | 12,216 | 3,660 |
| Franchise fees | 4,837 | |
| Sales taxes | 16,655 | |
| Interest | | 302 |
| Donations | | 26,618 |
| Transfers in | | 2,187 |
| Total Receipts | <u>35,238</u> | <u>41,471</u> |
| Disbursements: | | |
| General government | 30,819 | |
| Highways and streets | | 6,266 |
| Public safety | | 24,919 |
| Transfers out | 2,187 | |
| Total Disbursements | <u>33,006</u> | <u>31,185</u> |
| Cash Balance, December 31, 2025 | <u>\$ 21,491</u> | <u>\$ 121,048</u> |

TOWN OF HUNTER, 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>Volunteer Fire Department</u> | <u>Total</u> |
|---------------------------------|------------------|--|--------------------------------------|-------------------|
| Cash Balance, January 1, 2025 | \$ 36,453 | \$ 35,795 | \$ 38,514 | \$ 110,762 |
| Receipts: | | | | |
| State aid | 8,704 | | | 8,704 |
| Property taxes | 3,660 | | | 3,660 |
| Interest | | 158 | 144 | 302 |
| Donations | | | 26,618 | 26,618 |
| Transfer in | 2,187 | | | 2,187 |
| Total Receipts | <u>14,551</u> | <u>158</u> | <u>26,762</u> | <u>41,471</u> |
| Disbursements: | | | | |
| Highways and streets | 6,266 | | | 6,266 |
| Public safety | | | 24,919 | 24,919 |
| Total Disbursements | <u>6,266</u> | | <u>24,919</u> | <u>31,185</u> |
| Cash Balance, December 31, 2025 | <u>\$ 44,738</u> | <u>\$ 35,953</u> | <u>\$ 40,357</u> | <u>\$ 121,048</u> |

TOWN OF HUNTER, 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:

| | <u>December 31, 2025</u> |
|-----------|------------------------------|
| Land | \$ 10,200 |
| Buildings | 224,765 |
| Equipment | <u>178,229</u> |
| Total | <u>\$ 413,194</u> |