Town of Sunset, Arkansas

Financial and Compliance Report

December 31, 2025

LEGISLATIVE JOINT AUDITING COMMITTEE

LEGISLATIVE AUDIT ARKANSAS

TOWN OF SUNSET, ARKANSAS
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Senate Chair
Sen. Jim Dotson
Senate Vice Chair

Rep. Robin Lundstrum
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Kevin William White, CPA, JD
Legislative Auditor

LEGISLATIVE JOINT AUDITING COMMITTEE
ARKANSAS LEGISLATIVE AUDIT

Financial and Compliance Report

Town of Sunset, 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 Sunset, Arkansas, as of and for the year ended December 31, 2025, and have issued our report thereon dated June 2, 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: Lensey Hayes
Recorder/Treasurer: Vacant

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
June 2, 2026
LOM315825

Schedule 1

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

	General Fund	Special Revenue Funds
Cash Balance, January 1, 2025	$ 26,512	$ 86,289
Receipts:		
State aid	2,734	15,548
Property taxes	17,011	1,890
Franchise fees	13,428	
Sales taxes	134,593	
Sanitation fees	33,636	
Contributions from the City of Marion	31,829	
Other	1,806	
Transfers in	2	
Total Receipts	235,039	17,438
Disbursements:		
General government	181,752	
Highways and streets		9,426
Sanitation	52,358	
Debt service	11,341	
Transfers out		2
Total Disbursements	245,451	9,428
Cash Balance, December 31, 2025	$ 16,100	$ 94,299

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

Schedule 2

	Street	American Rescue Plan Act	Total
Cash Balance, January 1, 2025	$ 86,287	$ 2	$ 86,289
Receipts:			
State aid	15,548		15,548
Property taxes	1,890		1,890
Total Receipts	17,438		17,438
Disbursements:			
Highways and streets	9,426		9,426
Transfers out		2	2
Total Disbursements	9,426	2	9,428
Cash Balance, December 31, 2025	$ 94,299	$ 0	$ 94,299

TOWN OF SUNSET, 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:

	December 31, 2025
Land	$ 17,831
Buildings	224,949
Equipment	146,585
Total	$ 389,365