Town of Western Grove, Arkansas

Financial and Compliance Report

December 31, 2025 and 2024

LEGISLATIVE JOINT AUDITING COMMITTEE

TOWN OF WESTERN GROVE, ARKANSAS
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FOR THE YEARS ENDED DECEMBER 31, 2025 AND 2024

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Arkansas

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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 Western Grove, 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 Western Grove, Arkansas, as of and for the years ended December 31, 2025 and 2024, and have issued our report thereon dated June 12, 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 and 2024:

Mayor: Samantha Stewart
Recorder/Treasurer: Doug Lowery

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 12, 2026
LOM317225

TOWN OF WESTERN GROVE, 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	$ 252,896	$ 407,261
Receipts:		
State aid	5,260	45,944
Property taxes	8,926	5,275
Franchise fees	252	16,743
Sales taxes	59,707	51,652
Interest	2,801	1,214
Fire dues		10,696
Proceeds from financed purchase	30,000	
Other	1,995	5,121
Total Receipts	108,941	136,645
Disbursements:		
General government	64,326	
Law enforcement	42,671	23,902
Highways and streets	1,048	23,949
Public safety		31,223
Debt service		2,885
Total Disbursements	108,045	81,959
Cash Balance, December 31, 2025	$ 253,792	$ 461,947

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

Schedule 2

	Street	City Tax (Police)	Fire Department	Total
Cash Balance, January 1, 2025	$ 296,027	$ 22,393	$ 88,841	$ 407,261
Receipts:				
State aid	29,913		16,031	45,944
Property taxes	5,275			5,275
Franchise fees	16,743			16,743
Sales taxes		25,826	25,826	51,652
Interest	1,148	15	51	1,214
Fire dues			10,696	10,696
Other		4,740	381	5,121
Total Receipts	53,079	30,581	52,985	136,645
Disbursements:				
Law enforcement		23,902		23,902
Highways and streets	23,949			23,949
Public safety			31,223	31,223
Debt service		2,885		2,885
Total Disbursements	23,949	26,787	31,223	81,959
Cash Balance, December 31, 2025	$ 325,157	$ 26,187	$ 110,603	$ 461,947

TOWN OF WESTERN GROVE, ARKANSAS
SCHEDULE OF FINANCIAL INFORMATION
FOR THE YEAR ENDED DECEMBER 31, 2024
(UNAUDITED)

Schedule 3

	General Fund	Special Revenue Funds
Cash Balance, January 1, 2024	$ 233,315	$ 345,474
Receipts:		
State aid	5,264	42,873
Federal aid		2,500
Property taxes	8,205	4,842
Franchise fees	284	11,156
Sales taxes	48,454	60,932
Interest	2,651	1,668
Fire dues		9,335
Other	2,335	378
Total Receipts	67,193	133,684
Disbursements:		
General government	46,956	
Law enforcement		22,414
Highways and streets	656	15,337
Public safety		34,146
Total Disbursements	47,612	71,897
Cash Balance, December 31, 2024	$ 252,896	$ 407,261

TOWN OF WESTERN GROVE, ARKANSAS
COMBINING SCHEDULE OF FINANCIAL INFORMATION - SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2024
(UNAUDITED)

Schedule 4

	Street	City Tax (Police)	Fire Department	Total
Cash Balance, January 1, 2024	$ 264,643	$ 13,950	$ 66,881	$ 345,474
Receipts:				
State aid	29,110		13,763	42,873
Federal aid			2,500	2,500
Property taxes	4,842			4,842
Franchise fees	11,156			11,156
Sales taxes		30,466	30,466	60,932
Interest	1,613	13	42	1,668
Fire dues			9,335	9,335
Other		378		378
Total Receipts	46,721	30,857	56,106	133,684
Disbursements:				
Law enforcement		22,414		22,414
Highways and streets	15,337			15,337
Public safety			34,146	34,146
Total Disbursements	15,337	22,414	34,146	71,897
Cash Balance, December 31, 2024	$ 296,027	$ 22,393	$ 88,841	$ 407,261

TOWN OF WESTERN GROVE, ARKANSAS
OTHER INFORMATION
FOR THE YEARS ENDED DECEMBER 31, 2025 AND 2024
(UNAUDITED)

Schedule 5

1. Cash balances on the Financial Schedules include demand accounts and certificates of deposit.

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

	December 31, 2025	December 31, 2024
Buildings	$ 273,000	$ 273,000
Equipment	400,549	353,078
Totals	$ 673,549	$ 626,078

3 The outstanding balance at year-end for long-term liabilities is as follows:

	December 31, 2025
Financed purchases	$ 28,148