

# **City of Blevins, Arkansas**

## **Financial and Compliance Report**

**December 31, 2025 and 2024**

LEGISLATIVE JOINT AUDITING COMMITTEE

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CITY OF BLEVINS, ARKANSAS  
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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

City of Blevins, 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 City of Blevins, Arkansas, as of and for the years ended December 31, 2025 and 2024, and have issued our report thereon dated July 28, 2026. These procedures were not performed for the Water and Sewer System. Management of the City is responsible for maintaining the financial records and complying with state laws and accepted accounting practices.

The findings contained in this section relate to the following officials who held office during 2025 and 2024:

Mayor: John Moore (Appointed February 4, 2025)  
Bobby Steed (Resigned February 4, 2025)  
Recorder/Treasurer: Lisa Arbour (Appointed December 2, 2025)  
Vacant (October 18, 2025 – December 1, 2025)  
Vickie Gray (Resigned October 17, 2025)

We evaluated the City's compliance with certain state laws concerning general and district court accounting, budgeting, purchasing, and investing and depositing of public funds.

Noncompliance with state law and accepted accounting practices was noted in the office of **Mayor**.

#### **Mayor**

The City was in noncompliance with Ark. Code Ann. §§ 14-58-202, -203 as noted below:

- Budgets could not be provided for the General Fund and Street Fund for 2024.
- Budgets were not adopted by ordinance or resolution in 2025.
- Street Fund disbursements exceeded budgeted appropriations by \$10,568 (42%) in 2025.

The minutes of the governing body did not include documentation of the review of the findings and recommendations, and the action taken by the governing body for the prior report at the first regularly scheduled meeting following receipt of the report as required by Ark. Code Ann. § 10-4-418.

This report is intended solely for the information and use of the Legislative Joint Auditing Committee, local City 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  
July 28, 2026  
LOM201325

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

Schedule 1

|                                 | General<br>Fund   | Special<br>Revenue<br>Funds |
|---------------------------------|-------------------|-----------------------------|
|                                 | <u>          </u> | <u>          </u>           |
| Cash Balance, January 1, 2025   | \$ 250,402        | \$ 107,158                  |
|                                 | <u>          </u> | <u>          </u>           |
| Receipts:                       |                   |                             |
| State aid                       | 4,279             | 24,336                      |
| Property taxes                  | 13,972            | 6,430                       |
| Franchise fees                  | 8,207             |                             |
| Sales taxes                     | 110,478           |                             |
| Interest                        | 703               | 919                         |
| Other                           | 177               | 5                           |
| Total Receipts                  | <u>137,816</u>    | <u>31,690</u>               |
|                                 | <u>          </u> | <u>          </u>           |
| Disbursements:                  |                   |                             |
| General government              | 57,735            |                             |
| Highways and streets            |                   | 35,655                      |
| Sanitation                      | 55,896            |                             |
| Water and sewer                 | 5,150             |                             |
| Cemetery                        |                   | 5                           |
| Total Disbursements             | <u>118,781</u>    | <u>35,660</u>               |
|                                 | <u>          </u> | <u>          </u>           |
| Cash Balance, December 31, 2025 | <u>\$ 269,437</u> | <u>\$ 103,188</u>           |

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

Schedule 2

|                                 | <u>Street</u>    | <u>Cemetery</u> | <u>American<br/>Rescue Plan<br/>Act (ARPA)</u> | <u>Total</u>      |
|---------------------------------|------------------|-----------------|------------------------------------------------|-------------------|
| Cash Balance, January 1, 2025   | \$ 101,806       | \$ 581          | \$ 4,771                                       | \$ 107,158        |
| Receipts:                       |                  |                 |                                                |                   |
| State aid                       | 24,336           |                 |                                                | 24,336            |
| Property taxes                  | 6,430            |                 |                                                | 6,430             |
| Interest                        | 919              |                 |                                                | 919               |
| Other                           |                  | 5               |                                                | 5                 |
| Total Receipts                  | <u>31,685</u>    | <u>5</u>        |                                                | <u>31,690</u>     |
| Disbursements:                  |                  |                 |                                                |                   |
| Highways and streets            | 35,655           |                 |                                                | 35,655            |
| Cemetery                        |                  | 5               |                                                | 5                 |
| Total Disbursements             | <u>35,655</u>    | <u>5</u>        |                                                | <u>35,660</u>     |
| Cash Balance, December 31, 2025 | <u>\$ 97,836</u> | <u>\$ 581</u>   | <u>\$ 4,771</u>                                | <u>\$ 103,188</u> |

CITY OF BLEVINS, ARKANSAS  
SCHEDULE OF FINANCIAL INFORMATION  
FOR THE YEAR ENDED DECEMBER 31, 2024  
(UNAUDITED)

Schedule 3

|                                 | General<br>Fund   | Special<br>Revenue<br>Funds |
|---------------------------------|-------------------|-----------------------------|
| Cash Balance, January 1, 2024   | \$ 220,751        | \$ 100,009                  |
| Receipts:                       |                   |                             |
| State aid                       | 4,283             | 23,682                      |
| Property taxes                  | 6,514             | 1,261                       |
| Franchise fees                  | 8,411             |                             |
| Sales taxes                     | 111,392           |                             |
| Interest                        | 676               | 972                         |
| Other                           | 62                | 258                         |
| Total Receipts                  | <u>131,338</u>    | <u>26,173</u>               |
| Disbursements:                  |                   |                             |
| General government              | 45,637            |                             |
| Highways and streets            |                   | 19,014                      |
| Sanitation                      | 56,050            |                             |
| Cemetery                        |                   | 10                          |
| Total Disbursements             | <u>101,687</u>    | <u>19,024</u>               |
| Cash Balance, December 31, 2024 | <u>\$ 250,402</u> | <u>\$ 107,158</u>           |

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

Schedule 4

|                                 | <u>Street</u>     | <u>Cemetery</u> | <u>American<br/>Rescue Plan<br/>Act (ARPA)</u> | <u>Total</u>      |
|---------------------------------|-------------------|-----------------|------------------------------------------------|-------------------|
| Cash Balance, January 1, 2024   | \$ 94,647         | \$ 591          | \$ 4,771                                       | \$ 100,009        |
| Receipts:                       |                   |                 |                                                |                   |
| State aid                       | 23,682            |                 |                                                | 23,682            |
| Property taxes                  | 1,261             |                 |                                                | 1,261             |
| Interest                        | 972               |                 |                                                | 972               |
| Other                           | 258               |                 |                                                | 258               |
| Total Receipts                  | <u>26,173</u>     |                 |                                                | <u>26,173</u>     |
| Disbursements:                  |                   |                 |                                                |                   |
| Highways and streets            | 19,014            |                 |                                                | 19,014            |
| Cemetery                        |                   | 10              |                                                | 10                |
| Total Disbursements             | <u>19,014</u>     | <u>10</u>       |                                                | <u>19,024</u>     |
| Cash Balance, December 31, 2024 | <u>\$ 101,806</u> | <u>\$ 581</u>   | <u>\$ 4,771</u>                                | <u>\$ 107,158</u> |

CITY OF BLEVINS, 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,<br>2025    | December 31,<br>2024    |
|-----------|-------------------------|-------------------------|
|           | <u>          </u>       | <u>          </u>       |
| Land      | \$ 1,000                | \$ 1,000                |
| Buildings | 50,000                  | 50,000                  |
| Equipment | <u>29,000</u>           | <u>29,000</u>           |
| Totals    | <u><u>\$ 80,000</u></u> | <u><u>\$ 80,000</u></u> |