

# **City of Pollard, Arkansas**

## **Financial and Compliance Report**

**December 31, 2025**

LEGISLATIVE JOINT AUDITING COMMITTEE

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CITY OF POLLARD, 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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**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 Pollard, 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 Pollard, Arkansas, as of and for the year ended December 31, 2025, and have issued our report thereon dated September 3, 2026. These procedures were not performed for the Water and Sewer Funds. Management of the City is responsible for maintaining the financial records and complying with state laws and accepted accounting practices.

The finding contained in this section relates to the following officials who held office during 2025:

Mayor: Marty Conley  
Recorder/Treasurer: Mary Small

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 **Recorder/Treasurer**.

#### **Recorder/Treasurer**

A review of the City's 2025 payroll records revealed Internal Revenue Service (IRS) quarterly 941 reports were not prepared or submitted in 2025, and the City did not remit payroll withholdings for 2025. Because the City has not received any correspondence from the IRS, we were unable to determine the total amount owed by the City, including any potential penalties and interest.

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 dark ink, appearing to read "Kevin White", with a stylized flourish at the end.

Kevin William White, CPA, JD  
Legislative Auditor

Little Rock, Arkansas  
September 3, 2026  
LOM215625

CITY OF POLLARD, 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   | \$ 68,632         | \$ 174,636                  |
|                                 | <u>          </u> | <u>          </u>           |
| Receipts:                       |                   |                             |
| State aid                       | 2,868             | 35,301                      |
| Property taxes                  | 6,552             | 1,966                       |
| Franchise fees                  | 9,030             |                             |
| Sales taxes                     | 37,405            |                             |
| Interest                        | 1,854             | 1,433                       |
| Local permits and fees          |                   | 300                         |
| Donations and fundraisers       |                   | 750                         |
| Reimbursement from sewer        | 60,490            |                             |
| Other                           | 250               |                             |
| Total Receipts                  | <u>118,449</u>    | <u>39,750</u>               |
|                                 | <u>          </u> | <u>          </u>           |
| Disbursements:                  |                   |                             |
| General government              | 34,164            |                             |
| Highways and streets            | 44,662            | 66,591                      |
| Public safety                   |                   | 1,494                       |
| Wastewater                      |                   | 15,136                      |
| Total Disbursements             | <u>78,826</u>     | <u>83,221</u>               |
|                                 | <u>          </u> | <u>          </u>           |
| Cash Balance, December 31, 2025 | <u>\$ 108,255</u> | <u>\$ 131,165</u>           |

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

Schedule 2

|                                 | Street           | Fire Equipment<br>and Training | Volunteer Fire<br>Department<br>Building | American<br>Rescue Plan<br>Act | Total             |
|---------------------------------|------------------|--------------------------------|------------------------------------------|--------------------------------|-------------------|
| Cash Balance, January 1, 2025   | \$ 93,854        | \$ 43,345                      | \$ 22,220                                | \$ 15,217                      | \$ 174,636        |
| Receipts:                       |                  |                                |                                          |                                |                   |
| State aid                       | 16,308           | 18,993                         |                                          |                                | 35,301            |
| Property taxes                  | 1,966            |                                |                                          |                                | 1,966             |
| Interest                        | 1,373            | 11                             | 47                                       | 2                              | 1,433             |
| Local permits and fees          |                  | 300                            |                                          |                                | 300               |
| Donations and fundraisers       |                  | 750                            |                                          |                                | 750               |
| Total Receipts                  | <u>19,647</u>    | <u>20,054</u>                  | <u>47</u>                                | <u>2</u>                       | <u>39,750</u>     |
| Disbursements:                  |                  |                                |                                          |                                |                   |
| Highways and streets            | 66,591           |                                |                                          |                                | 66,591            |
| Public safety                   |                  | 1,494                          |                                          |                                | 1,494             |
| Water                           |                  |                                |                                          | 15,136                         | 15,136            |
| Total Disbursements             | <u>66,591</u>    | <u>1,494</u>                   |                                          | <u>15,136</u>                  | <u>83,221</u>     |
| Cash Balance, December 31, 2025 | <u>\$ 46,910</u> | <u>\$ 61,905</u>               | <u>\$ 22,267</u>                         | <u>\$ 83</u>                   | <u>\$ 131,165</u> |

CITY OF POLLARD, 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 and certificates of deposit.
2. The Municipality's capital assets records are summarized below:

|           | December 31,<br>2025   |
|-----------|------------------------|
|           | <hr/>                  |
| Land      | \$ 7,500               |
| Buildings | 300,760                |
| Equipment | <hr/> 151,697          |
|           |                        |
| Total     | <hr/> <hr/> \$ 459,957 |