

**Town of Hunter, Arkansas**

**Financial and Compliance Report**

**December 31, 2024**

LEGISLATIVE JOINT AUDITING COMMITTEE

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TOWN OF HUNTER, ARKANSAS  
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FOR THE YEAR ENDED DECEMBER 31, 2024

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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

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, 2024, and have issued our report thereon dated July 25, 2025. Management of the Town 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 2024:

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.

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

#### **Recorder/Treasurer**

Restricted funds from previous years of \$2,187 were not transferred to the Street Fund from General Fund, as required by Ark. Code Ann. § 27-70-207. The Town council passed Resolution 2-2022, to pay 10% of general revenues to the Street Fund until the balance is paid in full. Payments of \$3,357 were made during 2024 to reduce the balance owed to the Street Fund, and as of July 2025 the balance has been paid in full. A similar finding was noted in the previous two reports.

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  
July 25, 2025  
LOM308624

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

Schedule 1

	General Fund	Special Revenue Funds
	<u>          </u>	<u>          </u>
Cash Balance, January 1, 2024	\$ 23,291	\$ 91,525
Receipts:		
State aid	1,532	15,739
Property taxes	11,967	3,159
Franchise fees	3,690	
Sales taxes	16,546	
Interest		248
Local permits and fees		3,640
Donations		27,382
Other		18
Transfers in		3,357
Total Receipts	<u>33,735</u>	<u>53,543</u>
Disbursements:		
General government	28,532	
Highways and streets		11,982
Public safety		22,324
Recreation and culture	5,878	
Transfers out	3,357	
Total Disbursements	<u>37,767</u>	<u>34,306</u>
Cash Balance, December 31, 2024	<u>\$ 19,259</u>	<u>\$ 110,762</u>

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

Schedule 2

	<u>Street</u>	<u>Fire Equipment and Training</u>	<u>Volunteer Fire Department</u>	<u>Total</u>
Cash Balance, January 1, 2024	\$ 33,449	\$ 28,396	\$ 29,680	\$ 91,525
Receipts:				
State aid	8,470	7,269		15,739
Property taxes	3,159			3,159
Interest		130	118	248
Local permits and fees			3,640	3,640
Donations			27,382	27,382
Other			18	18
Transfers in	3,357			3,357
Total Receipts	<u>14,986</u>	<u>7,399</u>	<u>31,158</u>	<u>53,543</u>
Disbursements:				
Highways and streets	11,982			11,982
Public safety			22,324	22,324
Total Disbursements	<u>11,982</u>		<u>22,324</u>	<u>34,306</u>
Cash Balance, December 31, 2024	<u>\$ 36,453</u>	<u>\$ 35,795</u>	<u>\$ 38,514</u>	<u>\$ 110,762</u>

TOWN OF HUNTER, ARKANSAS  
OTHER INFORMATION  
FOR THE YEAR ENDED DECEMBER 31, 2024  
(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, 2024</u>
Land	\$ 10,200
Buildings	224,765
Equipment	<u>178,229</u>
Total	<u>\$ 413,194</u>