

City of Cammack Village, Arkansas

Financial and Compliance Report

December 31, 2021

LEGISLATIVE JOINT AUDITING COMMITTEE



CITY OF CAMMACK VILLAGE, ARKANSAS
TABLE OF CONTENTS
FOR THE YEAR ENDED DECEMBER 31, 2021

Financial and Compliance Report

	<u>Schedule</u>
Schedule of Financial Information (Unaudited)	1
Combining Schedule of Financial Information – Special Revenue Funds (Unaudited)	2
Other Information (Unaudited)	3

Arkansas

Sen. Ronald Caldwell
Senate Chair
Sen. Gary Stubblefield
Senate Vice Chair



Rep. Richard Womack
House Chair
Rep. Nelda Speaks
House Vice Chair

Roger A. Norman, JD, CPA, CFE, CFF
Legislative Auditor

LEGISLATIVE JOINT AUDITING COMMITTEE ARKANSAS LEGISLATIVE AUDIT

Financial and Compliance Report

City of Cammack Village, 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 Cammack Village, Arkansas, as of and for the year ended December 31, 2021, and have issued our report thereon dated April 18, 2022. These procedures were not performed for the Water and Sewer Department. Management of the City 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 2021:

Mayor: David Graf
Recorder: Ron Crane
Treasurer: Woody Thomas
Police Chief: Peter Powell

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.

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 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 cursive script that reads "Roger A. Norman".

Roger A. Norman, JD, CPA, CFE, CFF
Legislative Auditor

Little Rock, Arkansas
April 18, 2022
LOM202221

CITY OF CAMMACK VILLAGE, ARKANSAS
SCHEDULE OF FINANCIAL INFORMATION
FOR THE YEAR ENDED DECEMBER 31, 2021
(UNAUDITED)

Schedule 1

	General Fund	Special Revenue Funds	Pension Trust - Employee Retirement Trust Fund
Cash Balance, January 1, 2021	\$ 51,979	\$ 253,706	\$ 171,029
Receipts:			
State aid	12,522	63,506	
Federal aid	74,482		
Property taxes	102,620	29,760	
Franchise fees	33,003		
Sales taxes	204,547		
Fines, forfeitures, and costs	29,189		
Interest		81	477
Local permits and fees	85,705	93,943	
Sanitation	121,213		
Other	54,615		
Transfers in	25,000		
Total Receipts	<u>770,546</u>	<u>187,290</u>	<u>477</u>
Disbursements:			
General government	161,850		
Law enforcement	295,485	10,000	
Highways and streets		108,735	
Sanitation	102,952		
Recreation and culture	72,498		
Debt service	22,146		
Transfers out		25,000	
Total Disbursements	<u>654,931</u>	<u>143,735</u>	
Cash Balance, December 31, 2021	<u>\$ 167,594</u>	<u>\$ 297,261</u>	<u>\$ 171,506</u>

CITY OF CAMMACK VILLAGE, ARKANSAS
 COMBINING SCHEDULE OF FINANCIAL INFORMATION - SPECIAL REVENUE FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2021
 (UNAUDITED)

Schedule 2

	Street	Urban Service District	Total
Cash Balance, January 1, 2021	\$ 213,152	\$ 40,554	\$ 253,706
Receipts:			
State aid	63,506		63,506
Property taxes	29,760		29,760
Interest	81		81
Local permits and fees		93,943	93,943
Total Receipts	<u>93,347</u>	<u>93,943</u>	<u>187,290</u>
Disbursements:			
Law enforcement		10,000	10,000
Highways and streets	108,735		108,735
Transfers out		25,000	25,000
Total Disbursements	<u>108,735</u>	<u>35,000</u>	<u>143,735</u>
Cash Balance, December 31, 2021	<u>\$ 197,764</u>	<u>\$ 99,497</u>	<u>\$ 297,261</u>

CITY OF CAMMACK VILLAGE, ARKANSAS
OTHER INFORMATION
FOR THE YEAR ENDED DECEMBER 31, 2021
(UNAUDITED)

Schedule 3

1. Cash balances on the Financial Schedules include demand accounts and certificates of deposit.
2. The General Fund column on the Financial Schedules includes the following bank accounts:
General and Parks and Recreation
3. The Municipality's capital assets records are summarized below:

	December 31, 2021
Land	\$ 75,163
Buildings	126,784
Equipment	690,938
	<hr/>
Total	\$ 892,885
	<hr/> <hr/>

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

	December 31, 2021
Notes payable	\$ 142,520
	<hr/> <hr/>

5. The City received federal funding in the following amounts related to COVID-19 relief:

	December 31, 2021
American Rescue Plan Act (ARPA)	\$ 74,482
	<hr/> <hr/>