

# **City of Cammack Village, Arkansas**

## **Financial and Compliance Report**

**December 31, 2022**

LEGISLATIVE JOINT AUDITING COMMITTEE

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CITY OF CAMMACK VILLAGE, ARKANSAS  
TABLE OF CONTENTS  
FOR THE YEAR ENDED DECEMBER 31, 2022

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

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Senate Vice Chair



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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, 2022, and have issued our report thereon dated July 13, 2023. 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 2022:

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  
July 13, 2023  
LOM202222

CITY OF CAMMACK VILLAGE, ARKANSAS  
SCHEDULE OF FINANCIAL INFORMATION  
FOR THE YEAR ENDED DECEMBER 31, 2022  
(UNAUDITED)

Schedule 1

	General Fund	Special Revenue Funds	Pension Trust - Employee Retirement Trust Fund
Cash Balance, January 1, 2022	\$ 167,594	\$ 297,261	\$ 171,506
Receipts:			
State aid	22,371	67,170	
Federal aid		74,481	
Property taxes	110,179	31,952	
Franchise fees	33,252		
Sales taxes	215,765		
Fines, forfeitures, and costs	21,273		
Interest		42	156
Local permits and fees	68,878	92,725	
Sanitation	128,045		
Donations	4,773		
Other	25,369		
Transfers in	120,000		
Total Receipts	<u>749,905</u>	<u>266,370</u>	<u>156</u>
Disbursements:			
General government	165,317		
Law enforcement	255,944	74,481	
Highways and streets	1,500	228,013	
Public safety	13,000		
Sanitation	106,301		
Recreation and culture	108,624		
Debt service	42,275		
Transfers out		80,000	40,000
Other			59
Total Disbursements	<u>692,961</u>	<u>382,494</u>	<u>40,059</u>
Cash Balance, December 31, 2022	<u>\$ 224,538</u>	<u>\$ 181,137</u>	<u>\$ 131,603</u>

CITY OF CAMMACK VILLAGE, ARKANSAS  
 COMBINING SCHEDULE OF FINANCIAL INFORMATION - SPECIAL REVENUE FUNDS  
 FOR THE YEAR ENDED DECEMBER 31, 2022  
 (UNAUDITED)

Schedule 2

	Street	Urban Service District	American Rescue Plan Act	Total
Cash Balance, January 1, 2022	\$ 197,764	\$ 99,497		\$ 297,261
Receipts:				
State aid	67,170			67,170
Federal aid			\$ 74,481	74,481
Property taxes	31,952			31,952
Interest	42			42
Local permits and fees		92,725		92,725
Total Receipts	<u>99,164</u>	<u>92,725</u>	<u>74,481</u>	<u>266,370</u>
Disbursements:				
Law enforcement			74,481	74,481
Highways and streets	228,013			228,013
Transfers out		80,000		80,000
Total Disbursements	<u>228,013</u>	<u>80,000</u>	<u>74,481</u>	<u>382,494</u>
Cash Balance, December 31, 2022	<u>\$ 68,915</u>	<u>\$ 112,222</u>	<u>\$ 0</u>	<u>\$ 181,137</u>

CITY OF CAMMACK VILLAGE, ARKANSAS  
OTHER INFORMATION  
FOR THE YEAR ENDED DECEMBER 31, 2022  
(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, 2022
Land	\$ 75,163
Buildings	126,784
Equipment	<u>705,637</u>
Total	<u><u>\$ 907,584</u></u>

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

	December 31, 2022
Notes payable	<u><u>\$ 105,462</u></u>

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

	December 31, 2022
American Rescue Plan Act (ARPA)	<u><u>\$ 74,481</u></u>