

**Town of Birdsong, Arkansas**

**Financial and Compliance Report**

**December 31, 2021**

LEGISLATIVE JOINT AUDITING COMMITTEE

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TOWN OF BIRDSONG, ARKANSAS  
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FOR THE YEAR ENDED DECEMBER 31, 2021

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# Arkansas

**Sen. David Wallace**  
Senate Chair  
**Sen. John Payton**  
Senate Vice Chair



**Rep. Jimmy Gazaway**  
House Chair  
**Rep. Richard Womack**  
House Vice Chair

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

## LEGISLATIVE JOINT AUDITING COMMITTEE ARKANSAS LEGISLATIVE AUDIT

### Financial and Compliance Report

Town of Birdsong, 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 Birdsong, Arkansas, as of and for the year ended December 31, 2021, and have issued our report thereon dated March 29, 2023. These procedures were not performed for the Garbage and Sewer Funds. Management of the Town 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: Curtis Johnson  
Recorder/Treasurer: Dorothy Johnson

We evaluated the Town's compliance with certain state laws concerning general 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 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 cursive script that reads "Roger A. Norman".

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

Little Rock, Arkansas  
March 29, 2023  
LOM302321

TOWN OF BIRDSONG, ARKANSAS  
SCHEDULE OF FINANCIAL INFORMATION  
FOR THE YEAR ENDED DECEMBER 31, 2021  
(UNAUDITED)

Schedule 1

	General Fund	Special Revenue Funds
	<u>          </u>	<u>          </u>
Cash Balance, January 1, 2021	\$ 5,814	\$ 14,191
Receipts:		
State aid	641	3,199
Federal aid		4,351
Property taxes	951	238
Franchise fees	1,902	
Sales taxes	6,848	
Rental income	4,925	700
Insurance proceeds	4,531	
Total Receipts	<u>19,798</u>	<u>8,488</u>
Disbursements:		
General government	16,696	
Highways and streets		1,830
Public safety		3,586
Wastewater		4,000
Total Disbursements	<u>16,696</u>	<u>9,416</u>
Cash Balance, December 31, 2021	<u>\$ 8,916</u>	<u>\$ 13,263</u>

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

Schedule 2

	Street	Fire Department	American Rescue Plan Act	Total
Cash Balance, January 1, 2021	\$ 6,196	\$ 7,995		\$ 14,191
Receipts:				
State aid	3,199			3,199
Federal aid			\$ 4,351	4,351
Property taxes	238			238
Rental income		700		700
Total Receipts	<u>3,437</u>	<u>700</u>	<u>4,351</u>	<u>8,488</u>
Disbursements:				
Highways and streets	1,830			1,830
Public safety		3,586		3,586
Wastewater			4,000	4,000
Total Disbursements	<u>1,830</u>	<u>3,586</u>	<u>4,000</u>	<u>9,416</u>
Cash Balance, December 31, 2021	<u>\$ 7,803</u>	<u>\$ 5,109</u>	<u>\$ 351</u>	<u>\$ 13,263</u>

TOWN OF BIRDSONG, ARKANSAS  
OTHER INFORMATION  
FOR THE YEAR ENDED DECEMBER 31, 2021  
(UNAUDITED)

Schedule 3

1. Cash balances on the Financial Schedules include demand accounts.

2. The Municipality's capital assets records are summarized below:

	December 31, 2021
	<u>          </u>
Land	\$ 13,500
Buildings	244,600
Equipment	<u>13,402</u>
Total	<u><u>\$ 271,502</u></u>

3. The Town received federal funding of the following amount related to COVID-19 relief:

	December 31, 2021
	<u>          </u>
American Rescue Plan Act (ARPA)	<u><u>\$ 4,351</u></u>