

Town of Birdsong, Arkansas

Financial Information Report

December 31, 2023

LEGISLATIVE JOINT AUDITING COMMITTEE



TOWN OF BIRDSONG, ARKANSAS
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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

Kevin William White, CPA, JD
Legislative Auditor

LEGISLATIVE JOINT AUDITING COMMITTEE ARKANSAS LEGISLATIVE AUDIT

Financial Information 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 requested certain cash basis financial information and your acknowledgement of compliance with certain state laws and accepted accounting practices for the Town of Birdsong, Arkansas, as of and for the year ended December 31, 2023, and have issued our report thereon dated December 12, 2024. This information was not requested 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 2023:

Mayor: Ronnie Johnson
Recorder/Treasurer: Dorothy Johnson

No issues 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, appearing to read "Kevin White".

Kevin William White, CPA, JD
Legislative Auditor

Little Rock, Arkansas
December 12, 2024
LOM302323

TOWN OF BIRDSONG, ARKANSAS
 SCHEDULE OF FINANCIAL INFORMATION
 FOR THE YEAR ENDED DECEMBER 31, 2023
 (UNAUDITED)

	General Fund	Special Revenue Funds
	<u> </u>	<u> </u>
Cash Balance, January 1, 2023	\$ 12,712	\$ 16,569
Receipts:		
State aid	487	2,699
Federal aid		5,625
Property taxes	1,009	251
Franchise fees	1,608	
Sales taxes	9,276	
Rental income	4,625	
Other	635	105
Total Receipts	<u>17,640</u>	<u>8,680</u>
Disbursements:		
General government	15,238	4,707
Highways and streets		2,923
Public safety		1,598
Wastewater		5,625
Total Disbursements	<u>15,238</u>	<u>14,853</u>
Cash Balance, December 31, 2023	<u>\$ 15,114</u>	<u>\$ 10,396</u>

TOWN OF BIRDSONG, ARKANSAS
 COMBINING SCHEDULE OF FINANCIAL INFORMATION - SPECIAL REVENUE FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2023
 (UNAUDITED)

Schedule 2

	Street	Fire Department	American Rescue Plan Act	Arkansas Economic Development Commission Grant	Total
Cash Balance, January 1, 2023	\$ 7,740	\$ 4,127	\$ 4,702		\$ 16,569
Receipts:					
State aid	2,699				2,699
Federal aid				\$ 5,625	5,625
Property taxes	251				251
Other			5	100	105
Total Receipts	<u>2,950</u>		<u>5</u>	<u>5,725</u>	<u>8,680</u>
Disbursements:					
General government			4,707		4,707
Highways and streets	2,923				2,923
Public safety		1,598			1,598
Wastewater				5,625	5,625
Total Disbursements	<u>2,923</u>	<u>1,598</u>	<u>4,707</u>	<u>5,625</u>	<u>14,853</u>
Cash Balance, December 31, 2023	<u>\$ 7,767</u>	<u>\$ 2,529</u>	<u>\$ 0</u>	<u>\$ 100</u>	<u>\$ 10,396</u>

TOWN OF BIRDSONG, ARKANSAS
OTHER INFORMATION
FOR THE YEAR ENDED DECEMBER 31, 2023
(UNAUDITED)

Schedule 3

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

2. The Municipality's fixed asset records are summarized below:

	<u>December 31, 2023</u>
Land	\$ 13,500
Buildings	244,600
Equipment	<u>29,002</u>
Total	<u>\$ 287,102</u>