

**Town of Birdsong, Arkansas**

**Financial Information Report**

**December 31, 2024**

LEGISLATIVE JOINT AUDITING COMMITTEE

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TOWN OF BIRDSONG, ARKANSAS  
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# Arkansas



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Senate Chair  
**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 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, 2024, and have issued our report thereon dated February 24, 2025. 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 2024:

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 black ink, appearing to read "Kevin White".

Kevin William White, CPA, JD  
Legislative Auditor

Little Rock, Arkansas  
February 24, 2025  
LOM302324

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

	General Fund	Special Revenue Funds
Cash Balance, January 1, 2024	\$ 15,114	\$ 10,396
Receipts:		
State aid	508	2,631
Federal aid		20,020
Property taxes	1,024	256
Franchise fees	1,812	
Sales taxes	8,955	
Rental income	4,575	
Donations	1,030	
Other	1,193	
Total Receipts	19,097	22,907
Disbursements:		
General government	15,686	
Highways and streets		6,057
Public safety		2,218
Wastewater	13,327	20,020
Total Disbursements	29,013	28,295
Cash Balance, December 31, 2024	\$ 5,198	\$ 5,008

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

Schedule 2

	<u>Street</u>	<u>Fire Department</u>	<u>Arkansas Economic Development Commission Grant</u>	<u>Total</u>
Cash Balance, January 1, 2024	\$ 7,767	\$ 2,529	\$ 100	\$ 10,396
Receipts:				
State aid	2,631			2,631
Federal aid			20,020	20,020
Property taxes	256			256
Total Receipts	<u>2,887</u>		<u>20,020</u>	<u>22,907</u>
Disbursements:				
Highways and streets	6,057			6,057
Public safety		2,218		2,218
Wastewater			20,020	20,020
Total Disbursements	<u>6,057</u>	<u>2,218</u>	<u>20,020</u>	<u>28,295</u>
Cash Balance, December 31, 2024	<u>\$ 4,597</u>	<u>\$ 311</u>	<u>\$ 100</u>	<u>\$ 5,008</u>

TOWN OF BIRDSONG, ARKANSAS  
OTHER INFORMATION  
FOR THE YEAR ENDED DECEMBER 31, 2024  
(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,</u> <u>2024</u>
Land	\$ 13,500
Buildings	244,600
Equipment	<u>29,002</u>
Total	<u>\$ 287,102</u>