

**Town of Griffithville, Arkansas**

**Financial and Compliance Report**

**December 31, 2022 and 2021**

LEGISLATIVE JOINT AUDITING COMMITTEE

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TOWN OF GRIFFITHVILLE, ARKANSAS  
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# Arkansas

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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 Griffithville, 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 Griffithville, Arkansas, as of and for the years ended December 31, 2022 and 2021, and have issued our report thereon dated May 10, 2023. These procedures were not performed for the Water and Sewer Department. Management of the Town is responsible for maintaining the financial records and complying with state laws and accepted accounting practices.

The findings contained in this section relate to the following officials who held office during 2022 and 2021:

Mayor: Windle Porter  
Recorder/Treasurer: Amanda Benedict (appointed October 6, 2022)  
Brittany Gonzales (January 6, 2022 – September 30, 2022)  
Monaica Pettypool (January 1, 2021 – December 31, 2021)

We evaluated the Town's compliance with certain state laws concerning general and district court accounting, budgeting, purchasing, and investing and depositing of public funds.

Noncompliance with state law and accepted accounting practices was noted in the office of **Mayor**.

#### Mayor

The budgets were not adopted by ordinance or resolution, in noncompliance with Ark. Code Ann. § 14-58-202.

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  
May 10, 2023  
LOM307122

TOWN OF GRIFFITHVILLE, ARKANSAS  
SCHEDULE OF FINANCIAL INFORMATION  
FOR THE YEAR ENDED DECEMBER 31, 2022  
(UNAUDITED)

Schedule 1

	General Fund	Special Revenue Funds
	<u>          </u>	<u>          </u>
Cash Balance, January 1, 2022	\$ 242,643	\$ 123,563
	<u>          </u>	<u>          </u>
Receipts:		
State aid	2,312	13,382
Federal aid		22,012
Property taxes	2,387	751
Franchise fees	6,134	
Sales taxes	29,669	
Interest	387	77
Other	36	
Transfers in		3,000
Total Receipts	<u>40,925</u>	<u>39,222</u>
	<u>          </u>	<u>          </u>
Disbursements:		
General government	110,589	
Highways and streets		11,277
Sanitation	13,725	
Health	206	
Recreation and culture		2,392
Transfers out	3,000	
Unclassified	550	
Total Disbursements	<u>128,070</u>	<u>13,669</u>
	<u>          </u>	<u>          </u>
Cash Balance, December 31, 2022	<u>\$ 155,498</u>	<u>\$ 149,116</u>

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

Schedule 2

	Street	Eagle's Community Center	American Rescue Plan Act	Total
Cash Balance, January 1, 2022	\$ 101,345	\$ 205	\$ 22,013	\$ 123,563
Receipts:				
State aid	13,382			13,382
Federal aid			22,012	22,012
Property taxes	751			751
Interest	75		2	77
Transfers in		3,000		3,000
Total Receipts	<u>14,208</u>	<u>3,000</u>	<u>22,014</u>	<u>39,222</u>
Disbursements:				
Highways and streets	11,277			11,277
Recreation and culture		2,392		2,392
Total Disbursements	<u>11,277</u>	<u>2,392</u>		<u>13,669</u>
Cash Balance, December 31, 2022	<u>\$ 104,276</u>	<u>\$ 813</u>	<u>\$ 44,027</u>	<u>\$ 149,116</u>

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

Schedule 3

	General Fund	Special Revenue Funds
	<u>          </u>	<u>          </u>
Cash Balance, January 1, 2021	\$ 165,586	\$ 94,428
	<u>          </u>	<u>          </u>
Receipts:		
State aid	72,765	17,141
Federal aid		22,013
Property taxes	2,253	766
Franchise fees	4,484	
Sales taxes	37,140	
Interest	536	65
Other	175	
Transfers in		2,000
Total Receipts	<u>117,353</u>	<u>41,985</u>
	<u>          </u>	<u>          </u>
Disbursements:		
General government	16,554	
Highways and streets		10,691
Sanitation	10,635	
Health	4,252	
Recreation and culture	6,855	2,159
Transfers out	2,000	
Total Disbursements	<u>40,296</u>	<u>12,850</u>
	<u>          </u>	<u>          </u>
Cash Balance, December 31, 2021	<u>\$ 242,643</u>	<u>\$ 123,563</u>

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

Schedule 4

	Street	Eagle's Community Center	American Rescue Plan Act	Total
Cash Balance, January 1, 2021	\$ 94,064	\$ 364		\$ 94,428
Receipts:				
State aid	17,141			17,141
Federal aid			\$ 22,013	22,013
Property taxes	766			766
Interest	65			65
Transfers in		2,000		2,000
Total Receipts	<u>17,972</u>	<u>2,000</u>	<u>22,013</u>	<u>41,985</u>
Disbursements:				
Highways and streets	10,691			10,691
Recreation and culture		2,159		2,159
Total Disbursements	<u>10,691</u>	<u>2,159</u>		<u>12,850</u>
Cash Balance, December 31, 2021	<u>\$ 101,345</u>	<u>\$ 205</u>	<u>\$ 22,013</u>	<u>\$ 123,563</u>

TOWN OF GRIFFITHVILLE, ARKANSAS  
OTHER INFORMATION  
FOR THE YEARS ENDED DECEMBER 31, 2022 AND 2021  
(UNAUDITED)

Schedule 5

1. Cash balances on the Financial Schedules include demand accounts and certificates of deposit.

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

	December 31, 2022	December 31, 2021
Land	\$ 21,500	\$ 21,500
Buildings	250,000	250,000
Equipment	22,781	22,129
	<u>294,281</u>	<u>293,629</u>
Totals	<u>\$ 294,281</u>	<u>\$ 293,629</u>

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

	December 31, 2022	December 31, 2021
American Rescue Plan Act (ARPA)	<u>\$ 22,012</u>	<u>\$ 22,013</u>