

**Town of Strawberry, Arkansas**

**Financial and Compliance Report**

**December 31, 2022**

LEGISLATIVE JOINT AUDITING COMMITTEE

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TOWN OF STRAWBERRY, ARKANSAS  
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FOR THE YEAR ENDED DECEMBER 31, 2022

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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 Strawberry, 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 Strawberry, Arkansas, as of and for the year ended December 31, 2022, and have issued our report thereon dated March 28, 2024. These procedures were not performed for the Water Department and the Lynn/Strawberry Sewer Project. 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 relate to the following officials who held office during 2022:

Mayor: Gregg Cooper  
Recorder/Treasurer: Twila Massey

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 28, 2024  
LOM315422

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

Schedule 1

	General Fund	Special Revenue Funds
Cash Balance, January 1, 2022	\$ 181,178	\$ 111,792
Receipts:		
State aid	3,998	28,698
Federal aid		29,005
Property taxes	2,549	2,256
Franchise fees	15,727	
Sales taxes	30,159	
Interest	430	307
Local permits and fees	21,882	
Rental	1,000	
Other	3,213	1
Total Receipts	<u>78,958</u>	<u>60,267</u>
Disbursements:		
General government	76,876	22,255
Highways and streets		13,329
Public safety	21,523	807
Total Disbursements	<u>98,399</u>	<u>36,391</u>
Cash Balance, December 31, 2022	<u>\$ 161,737</u>	<u>\$ 135,668</u>

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

Schedule 2

	Street	Fire Equipment and Training	American Rescue Plan Act	Total
Cash Balance, January 1, 2022	\$ 60,600	\$ 22,159	\$ 29,033	\$ 111,792
Receipts:				
State aid	23,138	5,560		28,698
Federal aid			29,005	29,005
Property taxes	2,256			2,256
Interest	166	59	82	307
Other		1		1
Total Receipts	<u>25,560</u>	<u>5,620</u>	<u>29,087</u>	<u>60,267</u>
Disbursements:				
General government			22,255	22,255
Highways and streets	13,329			13,329
Public safety		807		807
Total Disbursements	<u>13,329</u>	<u>807</u>	<u>22,255</u>	<u>36,391</u>
Cash Balance, December 31, 2022	<u>\$ 72,831</u>	<u>\$ 26,972</u>	<u>\$ 35,865</u>	<u>\$ 135,668</u>

TOWN OF STRAWBERRY, ARKANSAS  
OTHER INFORMATION  
FOR THE YEAR ENDED DECEMBER 31, 2022  
(UNAUDITED)

Schedule 3

1. Cash balances on the Financial Schedules include demand and savings accounts and certificates of deposit.
2. The General Fund column on the Financial Schedules includes the following bank accounts:  
General and Fire Department
3. The Municipality's capital assets records are summarized below:

	December 31, 2022
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Land	\$ 85,321
Buildings	528,168
Equipment	<hr/> 325,657
Total	<hr/> \$ 939,146 <hr/>

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

	December 31, 2022
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American Rescue Plan Act (ARPA)	<hr/> \$ 29,005 <hr/>