

**Town of Strawberry, Arkansas**

**Financial and Compliance Report**

**December 31, 2024**

LEGISLATIVE JOINT AUDITING COMMITTEE

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TOWN OF STRAWBERRY, ARKANSAS  
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FOR THE YEAR ENDED DECEMBER 31, 2024

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# Arkansas

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**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 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, 2024, and have issued our report thereon dated August 13, 2025. These procedures were not performed for the Water 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 relates to the following officials who held office during 2024:

Mayor: Stanley Mayland (appointed March 28, 2024)  
Twila Massey (appointed as acting Mayor February 27, 2024 to March 28, 2024)  
Gregg Cooper (resigned February 27, 2024)  
Recorder/Treasurer: Lisha Huntington (appointed November 21, 2024)  
Twila Massy (resigned November 8, 2024)

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**

General Fund disbursements exceeded budget by \$22,813 (33%), in noncompliance with Ark. Code Ann. § 14-58-203.

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  
August 13, 2025  
LOM315424

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

Schedule 1

	<u>General Fund</u>	<u>Special Revenue Funds</u>
Cash Balance, January 1, 2024	\$ 203,952	\$ 105,557
Receipts:		
State aid	3,986	34,762
Property taxes	2,777	2,471
Franchise fees	15,876	
Sales taxes	31,489	
Interest	4,129	1,138
Local permits and fees	22,090	
Donations	7,950	1,300
Other	2,364	
Total Receipts	<u>90,661</u>	<u>39,671</u>
Disbursements:		
General government	51,118	
Highways and streets		26,009
Public safety	22,255	11,630
Recreation and culture	39,064	
Total Disbursements	<u>112,437</u>	<u>37,639</u>
Cash Balance, December 31, 2024	<u>\$ 182,176</u>	<u>\$ 107,589</u>

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

Schedule 2

	<u>Street</u>	<u>Fire Equipment and Training</u>	<u>Total</u>
Cash Balance, January 1, 2024	\$ 88,146	\$ 17,411	\$ 105,557
Receipts:			
State aid	22,038	12,724	34,762
Property taxes	2,471		2,471
Interest	1,085	53	1,138
Donations		1,300	1,300
Total Receipts	<u>25,594</u>	<u>14,077</u>	<u>39,671</u>
Disbursements:			
Highways and streets	26,009		26,009
Public safety		11,630	11,630
Total Disbursements	<u>26,009</u>	<u>11,630</u>	<u>37,639</u>
Cash Balance, December 31, 2024	<u>\$ 87,731</u>	<u>\$ 19,858</u>	<u>\$ 107,589</u>

TOWN OF STRAWBERRY, ARKANSAS  
OTHER INFORMATION  
FOR THE YEAR ENDED DECEMBER 31, 2024  
(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, 2024
Land	\$ 85,321
Buildings	528,168
Equipment	<u>334,042</u>
Total	<u>\$ 947,531</u>