Town of Strawberry, Arkansas

Financial and Compliance Report

December 31, 2025

LEGISLATIVE JOINT AUDITING COMMITTEE

TOWN OF STRAWBERRY, ARKANSAS
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Kevin William White, CPA, JD
Legislative Auditor

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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, 2025, and have issued our report thereon dated August 5, 2026. 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 relate to the following officials who held office during 2025:

Mayor: Stanley Mayland
Recorder/Treasurer: Lisha Huntington

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 offices of **Mayor** and **Recorder/Treasurer**.

Mayor

Street Fund disbursements exceeded budget by $8,045 (33%), in noncompliance with Ark. Code Ann. § 14-58-203. A similar finding was issued in the prior report for the General Fund.

Recorder/Treasurer

Accounting procedures for municipalities are set forth in Ark. Code Ann. §§ 14-59-101 – 14-59-119. The City was in noncompliance with these codes and other proper accounting procedures as noted below:

- Cash receipts and disbursements journals were not properly maintained for General and Fire Department Funds and were not established for the Street Fund.
- Bank reconciliations were not properly prepared for the General and Street Funds, and reconciliations were not properly approved by someone other than the preparer.
- Prenumbered receipts were not issued for all revenues received in the General and Street Fund.

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

Kevin William White, CPA, JD
Legislative Auditor

Little Rock, Arkansas
August 5, 2026
LOM315425

TOWN OF STRAWBERRY, ARKANSAS
SCHEDULE OF FINANCIAL INFORMATION
FOR THE YEAR ENDED DECEMBER 31, 2025
(UNAUDITED)

Schedule 1

	General Fund	Special Revenue Funds
Cash Balance, January 1, 2025	$ 182,176	$ 107,589
Receipts:		
State aid	3,982	45,318
Property taxes	2,693	2,485
Franchise fees	15,974	
Sales taxes	32,583	
Interest	2,353	1,331
Local permits and fees	22,281	
Donations	6,650	
Sale of equipment		4,500
Other	2,650	
Total Receipts	89,166	53,634
Disbursements:		
General government	47,678	
Highways and streets		32,449
Public safety	23,862	18,276
Total Disbursements	71,540	50,725
Cash Balance, December 31, 2025	$ 199,802	$ 110,498

TOWN OF STRAWBERRY, ARKANSAS
COMBINING SCHEDULE OF FINANCIAL INFORMATION - SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2025
(UNAUDITED)

	Street	Fire Equipment and Training	Total
Cash Balance, January 1, 2025	$ 87,731	$ 19,858	$ 107,589
Receipts:			
State aid	22,646	22,672	45,318
Property taxes	2,485		2,485
Interest	1,284	47	1,331
Sale of equipment		4,500	4,500
Total Receipts	26,415	27,219	53,634
Disbursements:			
Highways and streets	32,449		32,449
Public safety		18,276	18,276
Total Disbursements	32,449	18,276	50,725
Cash Balance, December 31, 2025	$ 81,697	$ 28,801	$ 110,498

TOWN OF STRAWBERRY, ARKANSAS
OTHER INFORMATION
FOR THE YEAR ENDED DECEMBER 31, 2025
(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, 2025
Land	$ 85,321
Buildings	525,481
Equipment	309,621
Total	$ 920,423