

Town of Pindall, Arkansas

Financial Information Report

December 31, 2022

LEGISLATIVE JOINT AUDITING COMMITTEE



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

Financial Information Report

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Arkansas



Sen. David Wallace
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 Information Report

Town of Pindall, 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 Pindall, Arkansas, as of and for the year ended December 31, 2022, and have issued our report thereon dated June 27, 2023. 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 2022:

Mayor: David Grinder
Recorder/Treasurer: Katie Grinder

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 cursive script, reading "Roger A. Norman".

Roger A. Norman, JD, CPA, CFE, CFF
Legislative Auditor

Little Rock, Arkansas
June 27, 2023
LOM318722

TOWN OF PINDALL, 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	\$ 25,535	\$ 126,452
Receipts:		
State aid	1,417	8,202
Federal aid		63,638
Property taxes	2,728	812
Sales taxes	11,769	
Interest	20	66
Other	8,810	
Transfers in		1,000
Total Receipts	<u>24,744</u>	<u>73,718</u>
Disbursements:		
General government	1,193	
Public safety		63,638
Sanitation	11,759	
Transfers out	1,000	
Total Disbursements	<u>13,952</u>	<u>63,638</u>
Cash Balance, December 31, 2022	<u>\$ 36,327</u>	<u>\$ 136,532</u>

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

Schedule 2

	Street	Pindall, Gilbert, St. Joe Fire Department Grant	Total
Cash Balance, January 1, 2022	\$ 126,452		\$ 126,452
Receipts:			
State aid	8,202		8,202
Federal aid		\$ 63,638	63,638
Property taxes	812		812
Interest	66		66
Transfers in		1,000	1,000
Total Receipts	<u>9,080</u>	<u>64,638</u>	<u>73,718</u>
Disbursements:			
Public safety		<u>63,638</u>	<u>63,638</u>
Cash Balance, December 31, 2022	<u>\$ 135,532</u>	<u>\$ 1,000</u>	<u>\$ 136,532</u>

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

Schedule 3

1. Cash balances on the Financial Schedules include demand accounts.