

Town of Anthonyville, Arkansas

Financial and Compliance Report

December 31, 2021

LEGISLATIVE JOINT AUDITING COMMITTEE



TOWN OF ANTHONYVILLE, ARKANSAS
TABLE OF CONTENTS
FOR THE YEAR ENDED DECEMBER 31, 2021

Financial and Compliance Report

Schedule

Schedule of Financial Information (Unaudited)

1

Combining Schedule of Financial Information – Special Revenue Funds (Unaudited)

2

Other Information (Unaudited)

3

Arkansas

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Sen. Gary Stubblefield
Senate Vice Chair



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House Chair
Rep. Nelda Speaks
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 Anthonyville, 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 Anthonyville, Arkansas, as of and for the year ended December 31, 2021, and have issued our report thereon dated May 5, 2022. These procedures were not performed for the Sewer Fund. 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 2021:

Mayor: Leroy Wright, Sr.
Recorder/Treasurer: Shirley Craig

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
May 5, 2022
LOM319821

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

Schedule 1

	General Fund	Special Revenue Funds	Debt Service Fund (Community Building)
Cash Balance, January 1, 2021	\$ 11,218	\$ 5,552	\$ 424
Receipts:			
State aid	2,544	29,351	
Federal aid	15,228		
Property taxes	3,098	310	
Franchise fees	4,464		
Sales taxes	33,526		
Fire dues and fees		1,425	
Private grants	17,000	12,000	
Fundraiser and donations		2,190	1,200
Other	1,243	525	15
Transfers in		863	1,020
Contribution from water and sewer department		11,492	
Total Receipts	<u>77,103</u>	<u>58,156</u>	<u>2,235</u>
Disbursements:			
General government	69,684		
Highways and streets		8,150	
Public safety		28,254	165
Sanitation		11,909	
Debt service		7,171	2,268
Transfers out	1,475	408	
Contribution to water and sewer department	750		
Total Disbursements	<u>71,909</u>	<u>55,892</u>	<u>2,433</u>
Cash Balance, December 31, 2021	<u>\$ 16,412</u>	<u>\$ 7,816</u>	<u>\$ 226</u>

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

Schedule 2

	Street	Fire Equipment and Training	Volunteer Fire Department Fundraiser	Sanitation	Total
Cash Balance, January 1, 2021	\$ 927	\$ 3,440	\$ 685	\$ 500	\$ 5,552
Receipts:					
State aid	12,749	16,602			29,351
Property taxes	310				310
Fire dues and fees			1,425		1,425
Private grants		12,000			12,000
Fundraiser and donations			2,190		2,190
Other		525			525
Transfers in			863		863
Contribution from water and sewer department				11,492	11,492
Total Receipts	13,059	29,127	4,478	11,492	58,156
Disbursements:					
Highways and streets	8,150				8,150
Public safety		24,829	3,425		28,254
Sanitation				11,909	11,909
Debt service	3,217	3,954			7,171
Transfers out			408		408
Total Disbursements	11,367	28,783	3,833	11,909	55,892
Cash Balance, December 31, 2021	\$ 2,619	\$ 3,784	\$ 1,330	\$ 83	\$ 7,816

TOWN OF ANTHONYVILLE, ARKANSAS
OTHER INFORMATION
FOR THE YEAR ENDED DECEMBER 31, 2021
(UNAUDITED)

Schedule 3

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

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

	December 31, 2021
Land	\$ 21,000
Buildings	342,612
Equipment	152,729
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Total	\$ 516,341
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3. Outstanding balances at year-end for long-term liabilities are as follows:

	December 31, 2021
Notes payable	\$ 3,434
United States Department of Agriculture Loan Payable	33,779
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Total	\$ 37,213
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4. The Town received federal funding in the following amounts related to COVID-19 relief:

	December 31, 2021
American Rescue Plan Act (ARPA)	\$ 15,228
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