

**City of Garland, Arkansas**

**Financial and Compliance Report**

**December 31, 2024 and 2023**

LEGISLATIVE JOINT AUDITING COMMITTEE

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CITY OF GARLAND, ARKANSAS  
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# Arkansas

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**Sen. Jim Dotson**  
Senate Vice Chair



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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

City of Garland, 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 City of Garland, Arkansas, as of and for the years ended December 31, 2024 and 2023, and have issued our report thereon dated October 13, 2025. These procedures were not performed for the Water and Sewer Fund. Management of the City 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 2024 and 2023:

Mayor: Tyeshekka Antwine  
Recorder/Treasurer: Linda Dudley

We evaluated the City'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**

An annual audit or agreed-upon procedures report has not been completed for the City's Water and Sewer system for 2023 as required by Ark. Code Ann. § 14-234-19. The City signed an engagement letter on July 22, 2025, for the 2023 year.

In 2024, General Fund disbursements exceeded budgeted appropriations by \$50,888 (28%), 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 City 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 black ink, appearing to read "Kevin White", written over a horizontal line.

Kevin William White, CPA, JD  
Legislative Auditor

Little Rock, Arkansas  
October 13, 2025  
LOM206024

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

Schedule 1

	General Fund	Special Revenue Funds
Cash Balance, January 1, 2024	\$ 53,939	\$ 192,045
Receipts:		
State aid	2,900	61,724
Property taxes	7,275	1,894
Franchise fees	12,126	
Sales taxes	191,881	
Interest	30	537
Other	2,726	
Transfers in	22,068	
Total Receipts	239,006	64,155
Disbursements:		
General government	219,273	
Highways and streets		6,435
Public safety	1,327	25,562
Sanitation	7,950	
Contribution to water department	2,258	
Transfers out		22,068
Total Disbursements	230,808	54,065
Cash Balance, December 31, 2024	\$ 62,137	\$ 202,135

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

Schedule 2

	Street	Act 833 Fire Equipment	American Rescue Plan Act	Total
Cash Balance, January 1, 2024	\$ 111,634	\$ 58,346	\$ 22,065	\$ 192,045
Receipts:				
State aid	16,031	45,693		61,724
Property taxes	1,894			1,894
Interest	534		3	537
Total Receipts	<u>18,459</u>	<u>45,693</u>	<u>3</u>	<u>64,155</u>
Disbursements:				
Highways and streets	6,435			6,435
Public safety		25,562		25,562
Transfers out			22,068	22,068
Total Disbursements	<u>6,435</u>	<u>25,562</u>	<u>22,068</u>	<u>54,065</u>
Cash Balance, December 31, 2024	<u>\$ 123,658</u>	<u>\$ 78,477</u>	<u>\$ 0</u>	<u>\$ 202,135</u>

CITY OF GARLAND, ARKANSAS  
 SCHEDULE OF FINANCIAL INFORMATION  
 FOR THE YEAR ENDED DECEMBER 31, 2023  
 (UNAUDITED)

Schedule 3

	General Fund	Special Revenue Funds
	<u>          </u>	<u>          </u>
Cash Balance, January 1, 2023	\$ 47,858	\$ 243,412
Receipts:		
State aid	2,965	56,507
Property taxes	4,186	416
Franchise fees	11,427	
Sales taxes	207,298	
Interest	29	534
Other	746	
Transfers in		24,447
Total Receipts	<u>226,651</u>	<u>81,904</u>
Disbursements:		
General government	183,614	20,691
Highways and streets		6,384
Public safety	2,256	95,317
Sanitation	8,914	
Contribution to water department	1,339	
Debt service		10,879
Transfers out	24,447	
Total Disbursements	<u>220,570</u>	<u>133,271</u>
Cash Balance, December 31, 2023	<u>\$ 53,939</u>	<u>\$ 192,045</u>

CITY OF GARLAND, ARKANSAS  
 COMBINING SCHEDULE OF FINANCIAL INFORMATION - SPECIAL REVENUE FUNDS  
 FOR THE YEAR ENDED DECEMBER 31, 2023  
 (UNAUDITED)

Schedule 4

	Street	Act 833 Fire Equipment	American Rescue Plan Act	Total
Cash Balance, January 1, 2023	\$ 111,501	\$ 113,605	\$ 18,306	\$ 243,412
Receipts:				
State aid	16,449	40,058		56,507
Property taxes	416			416
Interest	531		3	534
Transfers in			24,447	24,447
Total Receipts	<u>17,396</u>	<u>40,058</u>	<u>24,450</u>	<u>81,904</u>
Disbursements:				
General government			20,691	20,691
Highways and streets	6,384			6,384
Public safety		95,317		95,317
Debt service	10,879			10,879
Total Disbursements	<u>17,263</u>	<u>95,317</u>	<u>20,691</u>	<u>133,271</u>
Cash Balance, December 31, 2023	<u>\$ 111,634</u>	<u>\$ 58,346</u>	<u>\$ 22,065</u>	<u>\$ 192,045</u>

CITY OF GARLAND, ARKANSAS  
 OTHER INFORMATION  
 FOR THE YEARS ENDED DECEMBER 31, 2024 AND 2023  
 (UNAUDITED)

Schedule 5

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

	December 31, 2024	December 31, 2023	
Buildings	\$ 265,000	\$ 265,000	
Equipment	258,970	258,970	
Totals	\$ 523,970	\$ 523,970	

The municipality's capital assets records did not contain cost amounts for land.