City of Garland, Arkansas

Financial and Compliance Report

December 31, 2025

LEGISLATIVE JOINT AUDITING COMMITTEE

CITY OF GARLAND, ARKANSAS
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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 year ended December 31, 2025, and have issued our report thereon dated July 8, 2026. 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 2025:

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

Mayor

Street Fund disbursements exceeded budgeted appropriations by $2,302 (31%), in noncompliance with Ark. Code Ann. § 14-58-203. A similar finding was issued in the prior report.

The minutes of the governing body did not document the comments and recommendations of the prior year report at the first regularly scheduled meeting following receipt of the report, in noncompliance with Ark. Code Ann. § 10-4-418.

Recorder/Treasurer

Bank reconciliations were not approved by a municipal official or employee other than the person preparing the reconciliation in noncompliance with Ark. Code Ann. § 14-59-108.

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

Kevin William White, CPA, JD
Legislative Auditor

Little Rock, Arkansas
July 8, 2026
LOM206025

CITY OF GARLAND, 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	$ 62,137	$ 202,135
Receipts:		
State aid	2,897	81,043
Property taxes	3,583	2,098
Franchise fees	14,926	
Sales taxes	176,270	
Interest	21	536
Other	748	422
Transfers in	16,900	
Unclassified		561
Total Receipts	215,345	84,660
Disbursements:		
General government	214,004	
Highways and streets		9,802
Public safety	2,154	24,708
Sanitation	8,816	
Contribution to water department	2,284	
Transfers out		16,900
Total Disbursements	227,258	51,410
Cash Balance, December 31, 2025	$ 50,224	$ 235,385

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

Schedule 2

	Street	Act 833 Fire Equipment	Total
Cash Balance, January 1, 2025	$ 123,658	$ 78,477	$ 202,135
Receipts:			
State aid	16,482	64,561	81,043
Property taxes	2,098		2,098
Interest	536		536
Other		422	422
Unclassified		561	561
Total Receipts	19,116	65,544	84,660
Disbursements:			
Highways and streets	9,802		9,802
Public safety		24,708	24,708
Transfers out		16,900	16,900
Total Disbursements	9,802	41,608	51,410
Cash Balance, December 31, 2025	$ 132,972	$ 102,413	$ 235,385

CITY OF GARLAND, ARKANSAS
OTHER INFORMATION
FOR THE YEAR ENDED DECEMBER 31, 2025
(UNAUDITED)

Schedule 3

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, 2025
Buildings	$ 265,000
Equipment	266,970
Total	$ 531,970

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