

Town of Tillar, Arkansas

Financial and Compliance Report

December 31, 2025

LEGISLATIVE JOINT AUDITING COMMITTEE



TOWN OF TILLAR, ARKANSAS
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FOR THE YEAR ENDED DECEMBER 31, 2025

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Arkansas

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Sen. Jim Dotson
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Kevin William White, CPA, JD
Legislative Auditor

LEGISLATIVE JOINT AUDITING COMMITTEE ARKANSAS LEGISLATIVE AUDIT

Financial and Compliance Report

Town of Tillar, 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 Tillar, Arkansas, as of and for the year ended December 31, 2025, and have issued our report thereon dated June 30, 2026. These procedures were not performed for the Water and Sewer Departments. 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: Allen Evans
Recorder/Treasurer: Karen Robertson

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 and Recorder/Treasurer

General Fund disbursements exceeded appropriations by \$13,128 (27%), 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 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 dark ink, appearing to read "Kevin White", written over a light blue horizontal line.

Kevin William White, CPA, JD
Legislative Auditor

Little Rock, Arkansas
June 30, 2026
LOM320925

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

Schedule 1

	General Fund	Special Revenue Funds
	<u> </u>	<u> </u>
Cash Balance, January 1, 2025	\$ 98,880	\$ 113,422
Receipts:		
State aid	2,556	41,273
Property taxes	3,435	1,366
Franchise fees	10,285	
Sales taxes	70,437	
Total Receipts	<u>86,713</u>	<u>42,639</u>
Disbursements:		
General government	61,056	
Highways and streets		16,832
Public safety	972	31,601
Total Disbursements	<u>62,028</u>	<u>48,433</u>
Cash Balance, December 31, 2025	<u>\$ 123,565</u>	<u>\$ 107,628</u>

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

Schedule 2

	Street	Fire Equipment and Training Act 833	Total
Cash Balance, January 1, 2025	\$ 97,978	\$ 15,444	\$ 113,422
Receipts:			
State aid	14,534	26,739	41,273
Property taxes	1,366		1,366
Total Receipts	<u>15,900</u>	<u>26,739</u>	<u>42,639</u>
Disbursements:			
Highways and streets	16,832		16,832
Public safety		31,601	31,601
Total Disbursements	<u>16,832</u>	<u>31,601</u>	<u>48,433</u>
Cash Balance, December 31, 2025	<u>\$ 97,046</u>	<u>\$ 10,582</u>	<u>\$ 107,628</u>

TOWN OF TILLAR, ARKANSAS
OTHER INFORMATION
FOR THE YEAR ENDED DECEMBER 31, 2025
(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, 2025
Land	\$ 24,671
Buildings	210,067
Equipment	406,199
Total	\$ 640,937