

City of Tyronza, Arkansas

Financial and Compliance Report

December 31, 2025

LEGISLATIVE JOINT AUDITING COMMITTEE



CITY OF TYRONZA, ARKANSAS
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FOR THE YEAR ENDED DECEMBER 31, 2025

Financial and Compliance Report

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Legislative Auditor

LEGISLATIVE JOINT AUDITING COMMITTEE ARKANSAS LEGISLATIVE AUDIT

Financial and Compliance Report

City of Tyronza, 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 Tyronza, Arkansas, as of and for the year ended December 31, 2025, and have issued our report thereon dated April 8, 2026. These procedures were not performed for the Water and Sewer Department. Management of the City 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 2025:

Mayor: Jeff Woods
Recorder/Treasurer: Donna Wood
District Court Clerk: Donna Wood
Police Chief: Mark Spain

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.

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 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
April 8, 2026
LOM218725

CITY OF TYRONZA, 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	\$ 207,705	\$ 218,187
Receipts:		
State aid	148,574	91,097
Property taxes	32,695	9,100
Franchise fees	38,319	
Sales taxes	193,820	
Fines, forfeitures, and costs	9,966	1,219
Interest	2,054	6,406
Local permits and fees	213,644	
Sanitation fees	87,078	
Donations	21,632	
Other	41,818	605
Transfers in		27,000
Total Receipts	<u>789,600</u>	<u>135,427</u>
Disbursements:		
General government	123,036	2,269
Law enforcement	377,421	13,517
Highways and streets		78,385
Public safety	24,843	36,993
Sanitation	83,600	
Health	17,407	
Recreation and culture	16,966	
Social services	18,914	
Transfers out	27,000	
Total Disbursements	<u>689,187</u>	<u>131,164</u>
Cash Balance, December 31, 2025	<u>\$ 308,118</u>	<u>\$ 222,450</u>

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

Schedule 2

	Street	Local Police and Fire Retirement Cost	Fire Equipment and Training	Court Automation	American Rescue Plan Act	Total
Cash Balance, January 1, 2025	\$ 83,990	\$ 81,892	\$ 29,811	\$ 5,165	\$ 17,329	\$ 218,187
Receipts:						
State aid	60,502		30,595			91,097
Property taxes	6,502	2,598				9,100
Fines, forfeitures, and costs		609		610		1,219
Interest	3,434	2,964		8		6,406
Other	549			56		605
Transfers in	2,000	25,000				27,000
Total Receipts	<u>72,987</u>	<u>31,171</u>	<u>30,595</u>	<u>674</u>		<u>135,427</u>
Disbursements:						
General government					2,269	2,269
Law enforcement		12,768		749		13,517
Highways and streets	78,385					78,385
Public safety		9,330	27,663			36,993
Total Disbursements	<u>78,385</u>	<u>22,098</u>	<u>27,663</u>	<u>749</u>	<u>2,269</u>	<u>131,164</u>
Cash Balance, December 31, 2025	<u>\$ 78,592</u>	<u>\$ 90,965</u>	<u>\$ 32,743</u>	<u>\$ 5,090</u>	<u>\$ 15,060</u>	<u>\$ 222,450</u>

CITY OF TYRONZA, 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 and Stars and Stripes
3. Cash balances at year-end in the custodial funds are as follows:

	December 31, 2025
District Court	\$ 1,177
Administration of Justice	5

These balances represent fines, forfeitures, and costs that have not been transferred to the appropriate entities.

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

	December 31, 2025
Land	\$ 150,780
Buildings	781,753
Equipment	967,527
Total	\$ 1,900,060