

CLEBURNE COUNTY ARKANSAS
ANNUAL FINANCIAL REPORT
For Year Ended December 31, 2025

	<u>General Funds</u>	<u>Road Funds</u>	<u>Other Funds in the Aggregate</u>
Beginning Cash Balance - January 1, 2025	\$ 6,304,768	\$ 5,636,217	\$ 8,661,480
Ending Cash Balance - December 31, 2025	\$ 4,394,769	\$ 4,817,740	\$ 11,958,915
<u>Revenues</u>			
State Aid	\$ 890,031	\$ 2,207,401	\$ 152,106
Federal Aid	\$ 77,107	\$ 128,454	\$ 63
Property Taxes	\$ 2,995,520	\$ 334,470	\$ 690,742
Sales Taxes	\$ 1,434,115	\$ 2,007,761	\$ 701,095
Fines, Forfeitures, and Costs	\$ 346,043	\$ -	\$ 122,229
Investment Income	\$ 184,301	\$ 221,796	\$ 417,258
Officers' Fees	\$ 266,384	\$ -	\$ 101,560
911 Fees	\$ -	\$ -	\$ 379,865
Jail Fees	\$ 170,509	\$ -	\$ 23,503
Sanitation Fees	\$ 89,582	\$ -	\$ -
Insurance Premiums Collected	\$ 14,961	\$ -	\$ -
Treasurer's Commission	\$ 165,482	\$ -	\$ 20,000
Collector's Commission	\$ 293,406	\$ -	\$ 110,000
Assessor's Salary and Expense	\$ 519,334	\$ -	\$ -
Other	\$ 608,165	\$ 118,225	\$ 124,601
Total Revenues	\$ 8,054,940	\$ 5,018,107	\$ 2,843,022
Less: Treasurer's Commission	\$ 128,189	\$ 97,449	\$ 43,303
Net Revenues	\$ 7,926,751	\$ 4,920,658	\$ 2,799,719
<u>Expenditures</u>			
Current:			
General Government	\$ 2,502,025	\$ -	\$ 194,996
Highways and Streets	\$ -	\$ 5,739,912	\$ -
Health	\$ 28,160	\$ -	\$ -
Law Enforcement	\$ 3,893,719	\$ -	\$ 963,720
Public Safety	\$ 147,264	\$ -	\$ 684,009
Recreation and Culture	\$ 4,000	\$ -	\$ 597,681
Sanitation	\$ 100,791	\$ -	\$ -
Social Services	\$ 213,551	\$ -	\$ -
Other Checks Paid	\$ 218	\$ 29	\$ 848
Total Current	\$ 6,889,728	\$ 5,739,941	\$ 2,441,254
Total Expenditures	\$ 6,889,728	\$ 5,739,941	\$ 2,441,254
<u>Excess of Revenues Over (Under)</u>	\$ 1,037,023	\$ (819,283)	\$ 358,465
<u>Expenditures</u>			

Other financing Sources (Uses)

Transfers In	\$	95,415	\$	-	\$	2,971,148
Transfers Out	\$	(3,035,063)	\$	-	\$	(31,500)
Audit Adjustment Due Accounts	\$	(9,620)	\$	(87)	\$	-
Audit Adjustment From Accounts	\$	2,196	\$	-	\$	179
Voided Checks	\$	(1,156)	\$	1,585	\$	3,745
Adjustments (+/-)	\$	1,206	\$	(692)	\$	(4,602)
Total Other Financing Sources (Uses)	\$	(2,947,022)	\$	806	\$	2,938,970

Excess of Revenues and Other Sources

<u>Over (Under) Expenditures and Other Uses</u>	\$	(1,909,999)	\$	(818,477)	\$	3,297,435
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Prepared by Felicia Hipp, Cleburne County Treasurer

1/21/2026