

White County, Arkansas  
Annual Financial Report  
For The Year Ended December 31, 2025

	General Funds		Law Enforcement	Other Funds
	General Funds	Road Funds	Tax Fund	In the Aggregate
Beginning cash balance - January 1, 2025	\$ 24,181,499.61	\$ 4,464,126.83	\$ 6,379,212.81	\$ 8,548,603.10
Ending cash balance - December 31, 2025	\$ 16,425,124.23	\$ 4,350,410.84	\$ 8,491,551.49	\$ 8,682,248.03
<b>REVENUES</b>				
State aid	\$ 1,359,082.51	\$ 4,336,432.35	\$ -	\$ 259,266.36
Federal aid	105,530.15	1,574.58	110,644.60	28,652.50
Property taxes	2,755,149.17	1,149,977.99	-	1,271,473.93
Sales taxes	1,971,540.21	3,943,080.59	8,499,784.86	6,221,432.73
Fines, forfeitures, and costs	1,171,251.72	-	258,772.97	161,707.78
Investment income	814,411.21	163,462.74	289,750.23	303,845.17
Officers' fees	79,513.78	-	70,750.35	579,101.74
911 fees	-	-	-	1,603,829.87
Jail fees	-	-	1,816,532.00	307,865.09
Franchise fees	7,590.07	-	-	-
Insurance premiums collected	9,297.72	-	17,270.10	-
Treasurer's commission	211,659.96	-	-	25,000.00
Collector's commission	645,305.32	-	-	95,000.00
Assessor's salary and expense	974,154.36	-	-	-
Other	466,709.69	224,031.98	434,070.96	515,146.26
<b>TOTAL REVENUES</b>	<b>10,571,195.87</b>	<b>9,818,560.23</b>	<b>11,497,576.07</b>	<b>11,372,321.43</b>
Less: Treasurer's Commission	114,600.85	183,947.87	175,790.69	159,008.29
<b>NET REVENUES</b>	<b>10,456,595.02</b>	<b>9,634,612.36</b>	<b>11,321,785.38</b>	<b>11,213,313.14</b>
<b>EXPENDITURES</b>				
<b>Current:</b>				
General government	\$ 12,880,719.00	\$ -	-	\$ 810,382.93
Highways and streets	668,088.72	9,191,759.89	-	125,549.28
Health	108,365.23	-	-	-
Law enforcement	3,542,039.32	-	9,421,902.29	1,999,353.30
Public safety	255,375.33	-	-	6,501,736.72
Recreation and culture	-	-	-	1,518,318.23
Social services	-	-	-	529,606.96
<b>TOTAL CURRENT</b>	<b>17,454,587.60</b>	<b>9,191,759.89</b>	<b>9,421,902.29</b>	<b>11,484,947.42</b>
<b>Debt Service:</b>				
Bond principal	-	-	-	-
Bond interest and other charges	-	60,496.63	-	-
Note principal	-	69,511.01	-	-
Note interest	-	463,615.22	-	-
Lease principal	-	103,593.60	-	-
Lease interest	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>17,454,587.60</b>	<b>9,868,976.35</b>	<b>9,421,902.29</b>	<b>11,484,947.42</b>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>(6,997,992.58)</b>	<b>(254,363.99)</b>	<b>1,899,883.09</b>	<b>(271,634.28)</b>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	\$ 17,124.83	\$ 140,648.00	\$ 223,663.00	\$ 408,187.63
Transfers out	(775,507.63)	-	(11,207.41)	(2,908.42)
Bond proceeds	-	-	-	-
Loan proceeds	-	-	-	-
Audit adjustment due accounts	-	-	-	-
Audit adjustment from accounts	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>(758,382.80)</b>	<b>140,648.00</b>	<b>212,455.59</b>	<b>405,279.21</b>
<b>EXCESS OF REVENUE AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES</b>	<b>\$ (7,756,375.38)</b>	<b>\$ (113,715.99)</b>	<b>\$ 2,112,338.68</b>	<b>\$ 133,644.93</b>

White County Short-Term Financing as of December 31, 2025

KS State Bank - 4 Mack Trucks	\$ 557,174.81
KS State Bank - 4 Mack Trucks	620,155.80
Caterpillar Financial Services-1 Dozer	119,434.55
Caterpillar Financial Services-1 Grader	130,554.20
Caterpillar Financial Services-1 Grader	130,552.53
Caterpillar Financial Services-1 Grader	162,436.81
Caterpillar Financial Services-1 Grader	204,658.38
Caterpillar Financial Services-1 Grader	219,763.15
Caterpillar Financial Services-1 Excavator	89,267.80
Caterpillar Financial Services-1 Grader	240,634.65
Caterpillar Financial Services-1 Grader	241,912.28
Caterpillar Financial Services-1 Grader	260,487.54
Caterpillar Financial Services-1 Grader	282,547.53
Caterpillar Financial Services-1 Grader	282,547.53
<b>Totals</b>	<b>\$ 3,542,127.56</b>

The foregoing represents a true accounting of revenues, transfers, refunds, expenditures, balances, and short-term financing in said accounts for the period of time beginning January 01, 2025 through December 31, 2025.

*Janet Hibbitts*  
Janet Hibbitts  
White County Treasurer

I, Carla Barnett, County Clerk in and for the County of White, State of Arkansas, do hereby state that the foregoing reports are true and correct of the County General, County Road, Law Enforcement Tax and Other Funds Expenditures made by the County during the period of time beginning January 1, 2025 through December 31, 2025. In witness where of, I have hereunto set my hand and affixed the Official Seal this 2nd day of March, 2026.

*Carla Barnett*  
Carla Barnett  
White County Clerk

